



**SCAPPOOSE**  
*Oregon*

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*Small Town, Big Community*

# Fiscal Year 2019-2020 Adopted Budget



CITY OF SCAPPOOSE  
2019-2020 Annual Budget  
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## The History of Scappoose Oregon

Provided by the Scappoose Historical Society

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

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

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

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

- The first non-native to arrive was Thomas McKay, stepson of John McLaughlin of the Hudson Bay Company. He was a trapper and hunter and created a special bond with Chief Concomly. In later years Thomas married Timmee, the princess daughter of Chief Concomly.
- When Chief Concomly died in 1830, Chief Cassino of the Kiersinno Tribe (who was married to Leche, the eldest daughter of Chief Concomly) became the highest-ranking chief of the Northwest Chinook Tribes.
- In 1842 the first covered wagons rolled into Scappoose. As the area settled, folks came from as far away as Czechoslovakia and Switzerland and developed a large presence in the early days of Scappoose.
- In 1852 the Watts Family arrived.
- In 1852 William Watts (Grandfather to James Grant Watts) and his family arrived in Scappoose. William traveled across the Oregon Trail with his wife and eight children to reach his promise land. Successful in their arrival, William and his brother Ben, partook in the Land Grant Claim Act. They each received a large grant of land that at one time stretched from one end of town to the other.
- In 1853 the first organized school began. An actual school house was built in 1854 which was a four-room wooden structure.
- In 1856 the first post office was built at Brown's Landing on the Multnomah Channel.
- During 1863 the Homestead Act brought more settlers to the valleys and canyons west of Scappoose. These settlers arrived by stern wheelers, trains, oxen carts and established trails and roads. Traveling was difficult on the roads as they were muddy and wet a good portion of the year. The settlers built their lives and businesses which comprised of dairy, cattle, poultry farms, lumbering and horticultural ventures. A Mercantile, banks, restaurants and boarding houses as well as other enterprises became a part of the town.
- 1869 brought the completion of the Transcontinental railroad.
- The Congress of 1870 passed an Act where land owners were to donate some of their land for the completion of the railroad and telegraph line between Portland and Astoria. William West offered to donate six acres to the railroad to build a depot and switching yards if they named it Scappoose Depot.
- In 1884 the railroad came through Scappoose. The train went as far as Goble, Oregon at which point passengers and train cars were loaded onto barges and ferried across the Columbia River to complete their journey on the Washington side.
- In 1883 William West built the first mercantile.

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

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

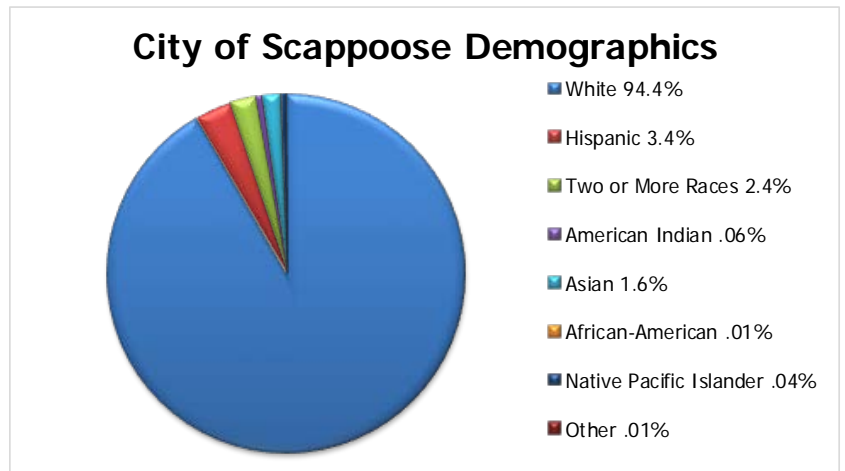
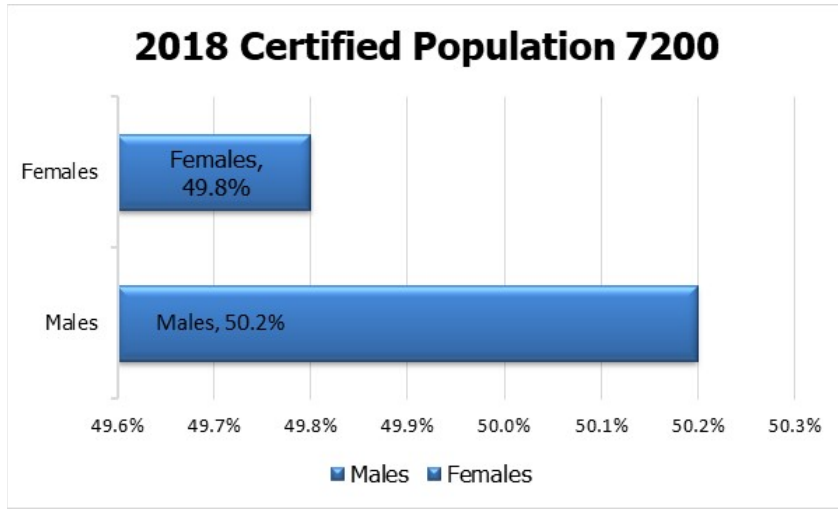
The millennium saw a continuing growth in population. Housing developments were established, and businesses came and went.

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



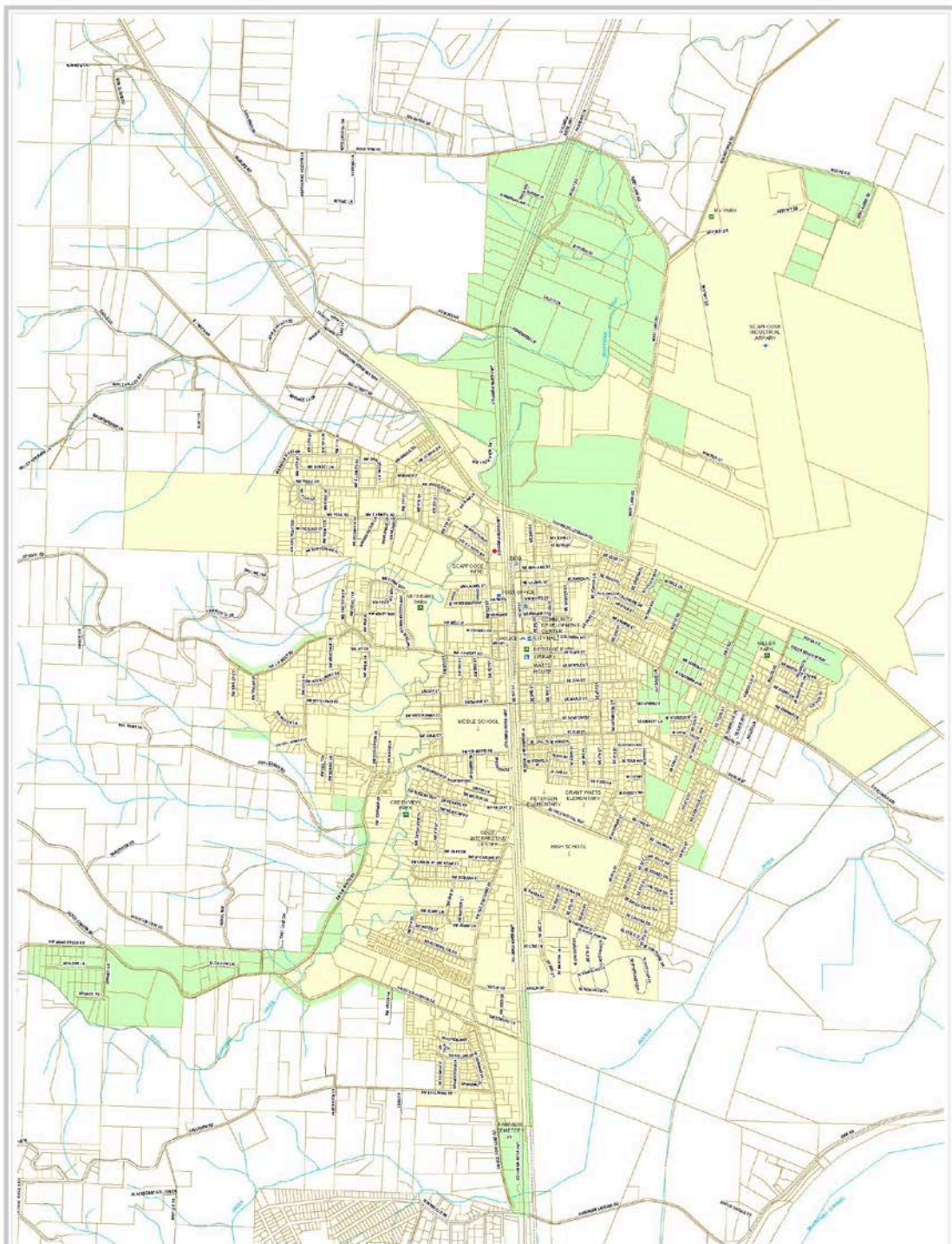
## City of Scappoose Demographics A place to live, play and work

The City of Scappoose is the 83rd largest City in Oregon out of 353 incorporated Cities and is located within Columbia County. It is approximately 20 miles north west of Portland and is the entrance to Columbia County. The City of Scappoose strives to provide the right balance of cosmopolitan and rural opportunities by offering excellent educational, cultural, entertainment and recreational opportunities; an active and connected community that is world class and economically competitive. Scappoose is a safe and exceptional place to live, play and work.



| Economic Indicators           |               |
|-------------------------------|---------------|
| Active Business Licenses      | 199           |
| Largest Employer              | Fred Meyers   |
| Principal Industry            | Manufacturing |
| City Government Workers       | 34            |
| Unemployment Rate             | 6.90%         |
| High School Diploma or Higher | 93.20%        |
| Average Household Income      | 77,858        |
| Average Home Value            | 275,000       |

# City of Scappoose Map



City of Scappoose

Street Map

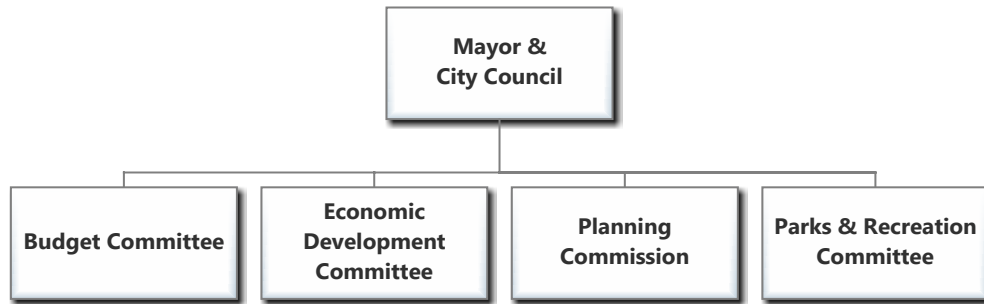


Legend

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



## City Boards and Commissions



## Volunteers

For more information on all boards and commissions or to volunteer with the City, please contact Susan Reeves at (503) 543-7146 x224 or [sreeves@cityofscappoose.org](mailto:sreeves@cityofscappoose.org). You can inquire at any time, as vacancies occur throughout the year. Selection is based on application questions, interview and your willingness to serve. The Mayor and City Council appreciate your interest and desire to volunteer with the City of Scappoose.

### City Council

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

In the 2019-2020 budget year the City Council members are: Mayor Scott Burge, Council President Patrick Kessi, Councilor Megan Greisen, Councilor Joel Haugen, Councilor Brandon Lesowske, Councilor Josh Poling, Councilor Natalie Sanders.

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

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

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

### Planning Commission

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

In the 2019-2020 budget year the Planning Commission members are: Chair Time Connell, Vice Chair Scott Jensen, Rita Bernhard, Bill Blank, Kevin Freimuth, Patricia Gibson, Bruce Shoemaker.

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

### Budget Committee

Meets in May in the Council Chambers.

In the 2019-2020 budget year the Budget Committee members are: Scott Burge, Megan Griesen, Joel Haugen, Patrick Kessi, Brandon Lesowske, Josh Poling, Natalie Sanders, Ty Bailey, Rita Bernhard, Michelle Brown, Teresa Keller, Chris Vitron and Sandie Wiggs.

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

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

### **Economic Development Committee**

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

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

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

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

### **Parks & Recreation Committee**

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

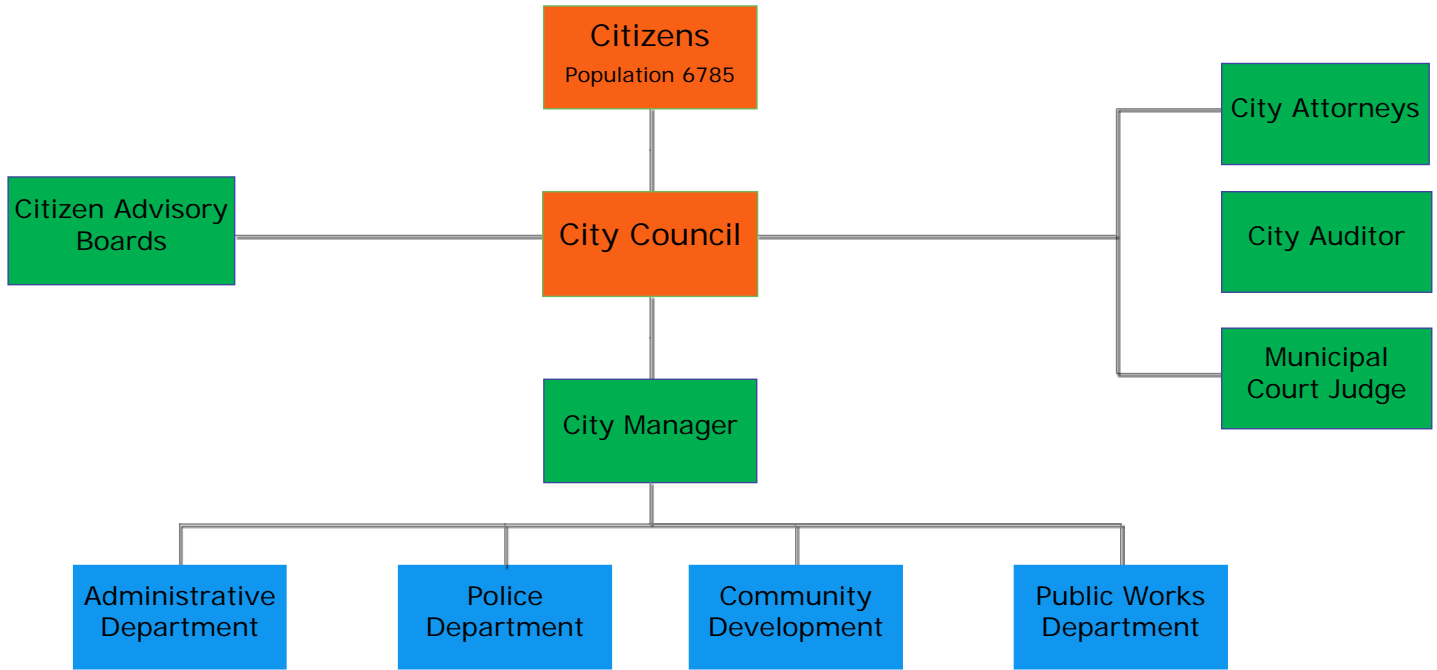
Members include Chair David Powers, Vice Chair Peter McHugh, Jeannie Duehren, Cara Heinze, Alyse Lansing, Kristen Person, Dana Pricher, Bryan Hammond, Lindsey Goodwick, and Liaison Joel Haugen.

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

## Budget Committee Members

| <u>Member</u>                                  |  |  | <u>Term Expires</u> |
|--|--|--|---------------------|
| Mayor Scott Burge                              |  |  | December 2020       |
| Councilor President Patrick Kessi              |  |  | December 2020       |
| Councilor Megan Greisen                        |  |  | December 2020       |
| Councilor Joel Haugen                          |  |  | December 2022       |
| Councilor Brandon Lesowske                     |  |  | December 2020       |
| Councilor Josh Poling                          |  |  | December 2022       |
| Councilor Natalie Sanders                      |  |  | December 2020       |
|  |  |  |                     |
|  |  |  |                     |
| Ty Bailey                                      |  |  | December 2020       |
| Rita Bernhard                                  |  |  | December 2021       |
| Michelle Brown                                 |  |  | December 2020       |
| Teresa Keller                                  |  |  | December 2021       |
| Chris Vitron                                   |  |  | December 2021       |
| Sandie Wiggs                                   |  |  | December 2020       |
| Vacant Position                                |  |  |                     |
|  |  |  |                     |
| <u>Budget Officer &amp; Finance Department</u> |  |  |                     |
| Michael Sykes, City Manger                     |  |  |                     |
| Jill Herr, Finance Administrator               |  |  |                     |

# CITY OF SCAPPOOSE ORGANIZATIONAL CHART



## Administration

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

### Functions:

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



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

### **Municipal Court**

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

#### Functions:

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

### **Police Department**

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

#### Functions:

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

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

### **Public Works Department**

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

#### Functions:

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

## City of Scappoose Fund Structure and Description

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

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

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

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

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

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

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

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

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

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

Funds: General Obligation Bond Debt Service Fund (45)

## City of Scappoose Budget Process Overview

### Budget Preparation

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

### Budget Adoption

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

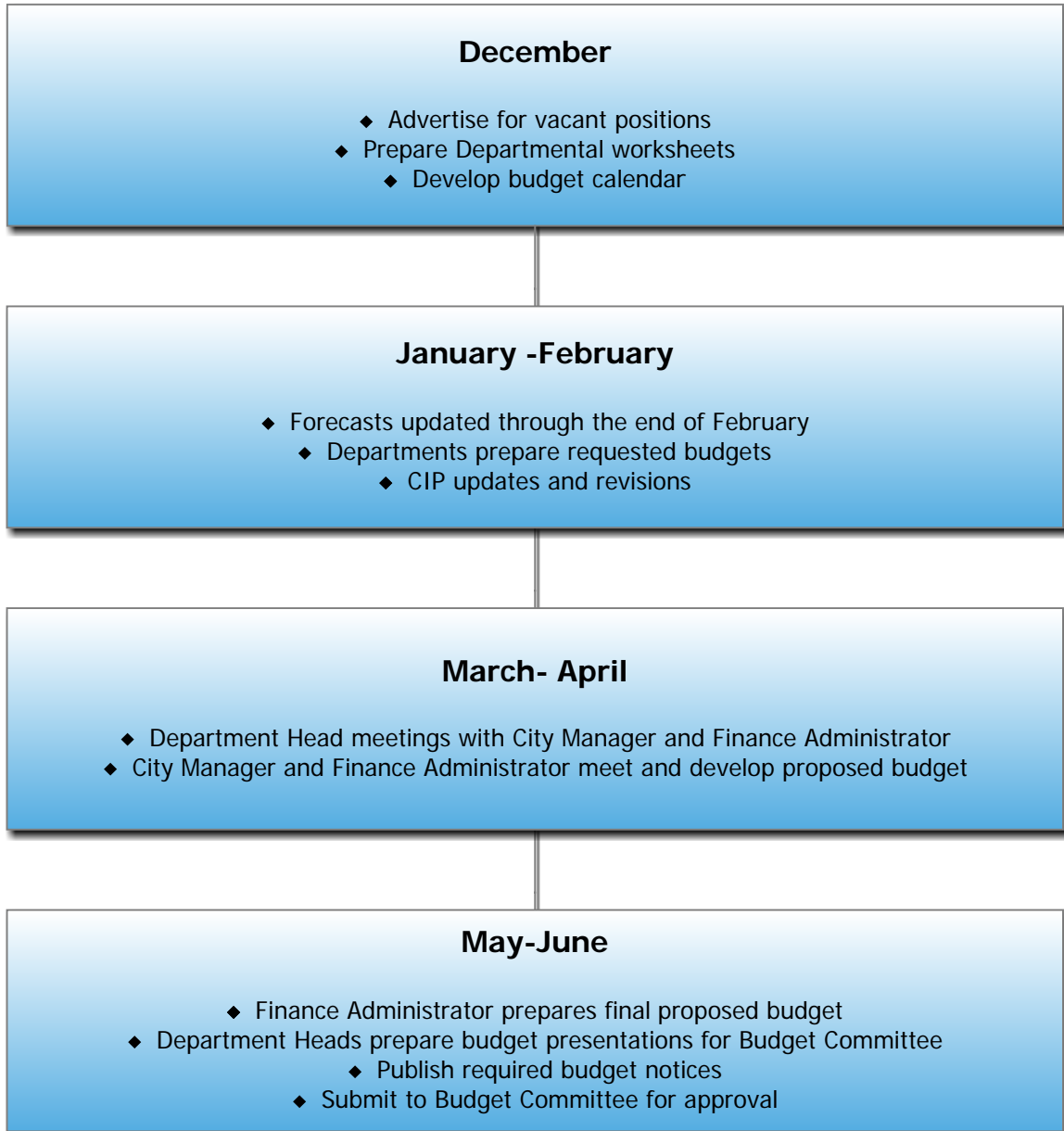
### Budget Changes After Adoption

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

### Annual Audit

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Scappoose was performed by Steve Tuchscherer, CPA, of Umpqua Valley Financial, for the fiscal year ending June 30, 2018. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

## City of Scappoose Budget Process



## Fiscal Year 2019-2020 Budget Calendar

| <b>ACTION</b>  | <b>DATE</b>           |
|--|-----------------------|
| Appoint vacant Budget Committee Members  | Need to fill (1-3)    |
| Goal Setting Session City Council Members  | 02/23/19              |
| Department Head Meetings   | Tuesdays of each week |
| Budget Worksheets are available for Department Heads                                 | 11/16/2018            |
| Estimates for Fiscal Year 2018-2019 due  | 03/14/2019            |
| Department Heads Requested Budgets Due   | 03/28/2019            |
| Requested Budgets Reviewed by Finance Administrator                                  | 4/1/19 to 4/5/19      |
| Department Budgets Reviewed by City Manager and Finance Administrator                | 4/08/19 to 4/11/19    |
| Revised Requested Budgets Due to Finance Administrator                               | 04/15/2019            |
| Department Head Proposed Narrative Due to City Manager                               | 04/15/2019            |
| Finance Administrator Prepares Proposed Budget for City Manager Review               | 4/22/19 to 05/03/19   |
| Prepare Budget Committee Hearing Notice for City Recorder to Publish                 | 05/06/2019            |
| Proposed Budgets available at City Hall  | 05/14/2019            |
| Budget Committee Meets   | 05/21/2019            |
| Budget Committee 2nd Meeting   | 05/22/2019            |
| Budget Committee 3rd Meeting   | 05/28/2019            |
| Finance Administrator Prepares Approved Budget                                       | 5/29/2019 to 6/3/2019 |
| Prepare Budget Hearing Notice for City Recorder to Publish                           | 06/03/2019            |
| Hold Budget Hearing  | 06/17/2019            |
| Enact Resolutions to: Adopt Budget, Make Appropriations, Impose and Categorize Taxes | 06/17/2019            |
| Finance Administrator Prepares Final Adopted Budget                                  | 6/18/19 to 6/21/19    |
| Submit Tax Certification Form to the County Assessor's Office                        | 07/08/2019            |



## 2019-2020 Budget Message

May 21, 2019

Dear Mayor, City Council and Budget Committee Members:

It is my pleasure to submit the proposed 2019-2020 Budget for the City of Scappoose for your consideration. This year's budget targets City resources towards a continuation of high quality, essential city services vital to sustaining a healthy and vibrant community. Additionally, this budget includes the allocation of funds necessary to fulfill priority goals established by the City Council. On March 4, 2019, the City Council adopted eight primary goals and sixty-two objectives. Each of these goals and objectives are focused on addressing various issues that City Council believes are important and if addressed, would make Scappoose a better place to live. All of Council's goals are accompanied by action plans, prepared by City Staff, to assure that projects move forward and are eventually completed. These goals were created after gaining citizen input at the Annual Town Meeting along with input from all of our Boards and Committees. They truly are aligned with the needs of the community. We have found that a number of goals take more than one year to accomplish, but, with patience, discipline and focus, we eventually accomplish them. Rapid change and growth have encompassed our city and has required that the City place extra focus on preparing for our future. With the leadership of the City Council, we will continue to carefully devote City resources to make important investments that assure that we maintain and enhance Scappoose as a great place to live, both today and in the future.

In furtherance of a cohesive long term vision, this budget includes funding to allow the City to complete several masterplans that are fundamental to providing a clear roadmap for strategic investments in city infrastructure that will be needed over the next 20 years. The Wastewater Master Plans and Water Master Plan are nearing completion and the Storm Water Master Plan will be a primary focus this upcoming year. Based on these master planning efforts, the City Budget Officer is proposing a budget that targets significant resources to continue efforts to build system capacity in order to accommodate significant residential and industrial growth projected for our community. These investments are proposed in virtually every public works department. Water, wastewater, streets, stormwater, parks and sidewalks all include projects and funding that will help assure that we have the capacity to meet the needs of our growing community.

This budget also includes funding for many City projects that we expect to be completed in the short term. This past year the City has nearly completed the Charles T. Parker Way project which is critical for serving OMIC. These improvements were paid for by a loan backed by the State of Oregon, and from OIT who own the OMIC facility

Completion of a new well at Dutch Canyon, a new waterline along Manor Drive, upgrades to the wastewater treatment plant and a new sewer line near Wagner Court are just some of the projects included in this budget. The Port of Columbia County is making a major investment in new water and sewer lines that will connect their properties to the City. The City agreed to contribute \$101,000 that will upsize the sewer line so that the west side of the airport is shovel ready. This is critical because the existing system doesn't have the capacity to serve OMIC, or all of the parcels on the northwest side of the airport. Devinaire and Portland Community College will both be constructing facilities this year and will connect to this sewer line. OSG, a Japanese tool making company has purchased property adjoining the OMIC site and have plans to construct a new facility this year as well. Other affiliate members of OMIC may also be locating near the airport in the near future. Being shovel ready is really critical if we are going to compete effectively for new industries in our community.

Construction of Crown Zellarbach Road to the east side of the airport is estimated to be complete by the end of the year which will add another 300+ acres of industrial property to our inventory of available industrial

lands. This affects our budget by requiring the City to contract for inspections of all of the infrastructure being constructed to serve the area. A new well, sewer pump station, roadway and distribution system for water and sewer all must be inspected to assure that they meet city standards.

This budget also includes funding to complete the 2<sup>nd</sup> well at Dutch Canyon. We anticipate this well will add 300 gallons a minute of capacity to the City water supply allowing us to stay ahead of community demand. As mentioned earlier, an additional well is also being constructed near the Miller Treatment Plant, at the expense of the property owner. Once completed, it will be transferred to the City for ownership and operation.

The City is moving forward with rehabilitating, expanding and modernizing our sewer treatment plant. The City was awarded a \$6 million loan from DEQ to help pay for these improvements. We will begin drawing down on these funds to complete an upgrade to the UV system and to begin the engineering and design for a new clarifier.

The Council has prioritized the need to address the deteriorating condition of local streets and sidewalks throughout the community and authorized staff to prepare a ballot measure to refer a 3-cent fuel tax to the voters this November. These funds would be targeted to maintaining existing streets, address the poor condition of sidewalks and help to fund new street projects throughout the community. If successful, this measure would generate approximately \$300,000 annually.

This budget also includes \$100,000 in funds dedicated to improving sidewalks. If authorized by the Budget Committee, staff will use information gathered by a team of PSU Engineering Students to develop a local sidewalk improvement program that will provide loan/grants to help address derelict sidewalks.

This budget also includes the lease-purchase of a large excavator that will be critical in giving staff the tools to replace our aging sewer and water lines and for maintaining our three dams in Dutch Canyon. Traditionally, the City has contracted much of this work out and has paid a premium. Over the past four years, the City has methodically added a number of crucial pieces of capital equipment and the training to operate them. This has given our staff the ability to perform significantly more work in-house, using existing staff and saving resources for other city needs. Under the leadership and mentoring of our Public Works Director, our crew has learned a wide range of new skills that have enhanced their value to the City. They are developing into a very talented and capable team.

Public works is also responsible for Parks and we continue to make major improvements to our community park system that are part of Parks Master Plan. This past April, the City acquired Chapman Landing from the County and we have included funding to begin turning this property into a community gem. Our public works crew has already made an incredible improvement to the site and I would encourage everyone to go out and see this beautiful property.

Completion of Chief Concomly Park and minor improvements to Vista Park are also proposed in this budget. The budget also includes some modest improvements to a couple of undeveloped neighborhood parks already in City ownership.

I am proposing that we add one new position to the Public Works Department. This entry level position will increase staff capacity for street sweeping, leaf pickup, maintenance of stormwater facilities, additional support in Parks and maintenance of city equipment. As the City grows and adds new parks and new capital equipment, it is important to have the staff capacity to protect and maintain our investments.

On the Public Safety front, we have proposed eliminating the Administrative Sergeant position and replacing it with a Lieutenant position in the Police Department. The Police Department has seen their work load increase with the continued growth in population and increased traffic through Scappoose. This new position will allow the other two Sergeants to be more involved with patrol and other community policing efforts. Scappoose is considered one of the top ten safest cities in Oregon and maintaining an effective, reasonably staffed

Department is an important part of keeping our community a safe place to live. Competition for good Police Officers is fierce amongst agencies. We have continued to struggle to keep good officers because of this competition and our proximity to Portland. This is an issue the Chief and I continue to discuss and hope to find ways we can retain our officers. The Police Department budget includes funding for a gator to give them the ability to access City properties like Chapman Landing and Vista Park for patrol and other emergencies. It also includes funding for the numerous community outreach events that are sponsored by the department annually. The budget also includes continued funding for a full time Student Resource Officer.

This upcoming year promises to be another exciting year for our City. I have highlighted just some of the major projects proposed in this year's budget and I look forward to the Budget Committee's review of each fund that makes up the proposed 2019-2020 Scappoose Budget.

In summary, this past year has been a very productive year for the City and 2019-2020 promises to be an extraordinary year as well. Completion of improvements to the Crown Zellarbach Road extension, completion of Chief Concomly Park, development of a sidewalk program, development of Chapman Landing and Vista Park are just some of the projects that will have an important impact on the long-term livability of our community. It is also important to highlight that this budget will allow the City to maintain the high quality services that we provide every day that are essential to maintaining a safe and healthy community. Finally, this budget maintains funding for our outstanding staff. We have a very high-performance team that is dedicated to making a difference in our Community every day. With the guidance and leadership of our City Council and Mayor and with the support of our citizens, this budget will empower us to make Scappoose an even better place to live.

Respectfully submitted,

Michael Sykes  
Budget Officer  
City of Scappoose



# Scappoose

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

## Smart Growth

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

## Lifelong Learning

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

## Sustainable Economy

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

## Connected Community

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

## Caring Community

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

## Local Pride

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

## Passionate Stewardship

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

## Prepared by the Scappoose Community Vision Committee

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

## Adopted August 1, 2016 by the Scappoose City Council

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

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

| Promote Economic Development Opportunities that Create Local Jobs | Promote Transportation Improvements that Enhance Community Livability | Develop a Long-Term Comprehensive Community Vision | Keep Scappoose one of the Five Safest Communities in Oregon |
|---|---|--|---|
| <b>OBJECTIVES</b>   | <b>OBJECTIVES</b>   | <b>OBJECTIVES</b>                                  | <b>OBJECTIVES</b>   |
| Coordination/One Stop Meetings                                    | Develop 5-year CIP, pavement management program                       | Complete an Affordable Housing Plan                | Continue Citizens Academy                                   |
| Local Industrial Recruiting/Marketing Brochure                    | Develop a sidewalk improvement program                                | Complete urban design framework                    | Continue community outreach by Police Department            |
| Move forward with an Urban Renewal District                       | Joint City/County Road Projects/Maintenance                           | Review Storm Water Rates                           | Maintain Emergency Response Preparedness Plan               |
| Promote and support small local businesses                        | Pursue Transportation Funding   | Complete 3-5 year budget forecast                  | Maintain sufficient staffing levels                         |
| Promote Community Events  | Streetscape Improvements  |  | Provide School Resource Officer                             |
| Revise Betterment Fund Resolution                                 | Update Public Works Design Standards                                  |  | Review and update Emergency Operation Plan                  |
| RSIS Program  | Update Rail Corridor Study  |  | Traffic enforcement plan                                    |
| Support and monitor development of the East Airport Subdivision   | Welcome to Scappoose Sign   |  |   |
| Support development of OMIC/PCC                                   |   |  |   |

| Promote and Enhance Parks and Recreation Opportunities  | Address Aging Infrastructure  | Communications  | Long-Term Goals   |
|---|---|---|---|
| <p style="text-align: center;"><b>OBJECTIVES</b></p> <p>Add one piece of public art per year</p> <p>Complete Chief Concomly Park</p> <p>Continue Friends of Scappoose Parks</p> <p>Develop plan to protect and restore Candle</p> <p>Examine vista property development opportunities</p> <p>Start the phase develop of Chapman Landing</p> <p>Work to develop eastside trail along railroad right-of-way</p> | <p style="text-align: center;"><b>OBJECTIVES</b></p> <p>Add Master Plan updates to Comp Plan</p> <p>Address I &amp; I within collection system</p> <p>Capacity upgrade ~ Wastewater treatment and collections</p> <p>Complete Wastewater Collections Master Plan</p> <p>Construct replacement Dutch Canyon Well</p> <p>Feasibility study for ranney collector well</p> <p>Industrial pretreatment program</p> <p>Monitor dam/water storage capacity</p> <p>Stormwater infrastructure improvement/plan</p> <p>Update SDC's/Fees</p> <p>Update Stormwater Master Plan</p> <p>Update Water Master Plan</p> <p>Support Legislative Change to Wastewater Plant DEQ Funding</p> | <p style="text-align: center;"><b>OBJECTIVES</b></p> <p>Continue communication outreach projects</p> <p>Establish annual meetings with Port of St Helens and Scappoose School Board</p> | <p style="text-align: center;"><b>OBJECTIVES</b></p> <p>Ag-Urban 50-year plan</p> <p>Begin to develop a South Scappoose Creek Trail Plan</p> <p>Coordinate with County to explore alternate route to east side of Airport</p> <p>Create a marketing/branding program</p> <p>Develop City Facility Master Plan</p> <p>Develop funding strategy for Parks</p> <p>Develop small business grant program</p> <p>Explore development of 14-acre park east of Airport</p> <p>Explore long term pool fund use</p> <p>Explore possibility of community center</p> <p>Promote and support County wide and local tourism</p> <p>Replacement of high zone transfer waterline</p> <p>Retain and Recruit Staff</p> <p>Support Senior Center</p> <p>Veterans Park/Chief Concomly Park Bridge Feasibility Study</p> |



## City of Scappoose Financial Policies

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

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

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

The goals of the following fiscal policies are as follows:

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

## BUDGET POLICIES

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

### Balanced Operating Budget

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

## **Budget Document**

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

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

## **Budget Control and Accountability**

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

## **Budget Changes after Adoption**

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

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

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

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

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

### **Cogeneration Fund**

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

### **Capital and Equipment**

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

### **Enterprise Funds**

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

### **Interfund Advances and Transfers**

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

### **Internal Service Funds**

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

### **Contingency Reserves Policy**

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

### **General Fund Reserves**

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

### **Enterprise Fund Reserves**

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

### **Special Revenue Funds**

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

### **REVENUE POLICY**

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

#### **Revenue Policy Goals**

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

#### **Specific Revenue Policies**

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

#### **Cogeneration Revenues**

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

## FEE POLICY

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

### Ongoing Review

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. Fees will be increased on a yearly basis by the Consumer Price Index for Urban areas (CPI-U) or the Engineering News Record's (ENR) 20 city average Construction Cost Index (CCI). A full review of all fees will be conducted at least every five years to ensure fees are equitable and consistent with the cost of providing the service.

### User Fee Cost Recovery Levels

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

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

### General Concepts Regarding the Use of Service Charges

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

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

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

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

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

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

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

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

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

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

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

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

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

Services provided under this category include:

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

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



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

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

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

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

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

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

### **Enterprise Fund Rates**

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

## **INTERNAL CONTROLS**

### **Introduction:**

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

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

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

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



### **Purchasing and Accounts Payable**

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

### **Human Resources and Payroll**

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

### **Cash Receipts and Accounts Receivable**

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

### **Bank and Investment Reconciliations**

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

### **General Ledger**

- Each asset and liability account on the City's general ledger is reconciled monthly with back-up work papers kept in a monthly general ledger file.
- The general ledger is closed monthly, usually balanced by the third week of the following month.

- All General Ledger reports, bank statements and journal entries, along with details to justify the entry are kept by the Finance Administrator.

### **Budget**

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

### **Audits**

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

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

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

## City of Scappoose Investment Policy

### Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager. Scappoose has a population of 7,200.

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

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

### Section 2. Scope

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

### Section 3. Objectives

The City's principal investment objectives are:

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

### Section 4. Delegation of Authority

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

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

**Section 5. Prudence and Indemnification**

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

**Section 6. Safekeeping and Custody**

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

**Section 7. Accounting Method**

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

**Section 8. Internal Controls**

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

**Section 9. Reporting Requirements**

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

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

**Section 10. Investment Policy Adoption**

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

**Section 11. Qualified Institutions**

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

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

**Section 12. Investment Maturity**

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

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

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

**Section 13. Portfolio Diversification**

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

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

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

\*As determined on the settlement date.

**Section 14. Competitive Transactions**

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

**Section 15. Monitoring, Adjusting and Evaluating the Portfolio**

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

**Section 16. List of Authorized Investments**

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



- 16.5 Bankers Acceptances which are (a) guaranteed by and carried on the books of a financial institution located and licensed to do banking business in the State of Oregon; or a financial institution located in the States of California, Idaho or Washington that is wholly owned by a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon. (b) Bankers acceptances shall be eligible for discount by the Federal Reserve System; and (c) the institution issuing a letter of credit shall have a short term rating of at least A-1 by Standard and Poor's or P-1 by Moody's, or F-1 by Fitch. Maturities shall be limited to 180 days from the date of purchase and ownership of bankers acceptances shall not exceed twenty-five percent of the portfolio, with no more than ten percent of the portfolio held in any one issuer.
- 16.6 State of Oregon Local Government Investment Pool organized pursuant to ORS 294.805 through 294.895. Participation in the Pool shall not exceed the maximum limit annually set by ORS 294.810, which as of February, 2008 was \$41,401,967. This limit may temporarily be exceeded by local governments for 10 business days due to pass-through funds.
- 16.7 Time Deposit Open Accounts, Certificates of Deposit, and Savings Accounts in insured institutions as defined in ORS 706.008 that are located and licensed to do banking business in the State of Oregon. Certificates of Deposit that are purchased in amounts exceeding Federal Insurance may only be purchased from well capitalized financial institutions.
- Certificates of deposit that are purchased by the City shall be FDIC insured or collateralized through the state collateral pool in accordance with ORS 295.015 and ORS 295.018. Ownership of time certificates of deposit shall be limited to twenty-five percent of the portfolio, with no more than five percent with any one financial institution at the time of purchase, and maturities shall not exceed 18 months.
- 16.8 Repurchase Agreements with maturities of 90 days or less collateralized by U.S. Treasury securities with the maturity of the collateral not exceeding seven years.
- Repurchase Agreements shall be entered into only with:
- 16.8.1 City approved Primary Dealers reporting to the Market Reports division of the Federal Reserve Bank of New York; or
- 16.8.2 City approved depository banks, which have a Sheshunoff Public Peer Group Rating of 30 or better in the most recent publication of Sheschunoff Bank Quarterly.
- 16.8.3 Primary Dealers approved as counterparties shall have a short term rating of at least A-1 or the equivalent, and a long term rating of at least A or the equivalent. The Investment Officer shall maintain a copy of the City's approved Master Repurchase Agreement.
- 16.9 Obligations of the States of Oregon, California, Idaho and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal or the interest of obligations of the issuing entity within five years preceding investment, ORS 294.040. Ownership of such obligations shall be limited to twenty-five percent of the portfolio, with no more than 10 percent of the portfolio held in any one issuer. Maturities for these obligations shall not exceed seven years.
- 16.10 As of this date of this Policy, all of the above securities, deposits and transactions have been approved by the State Treasurer pursuant to ORS 294.046.

## Section 17. Glossary of Terms

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

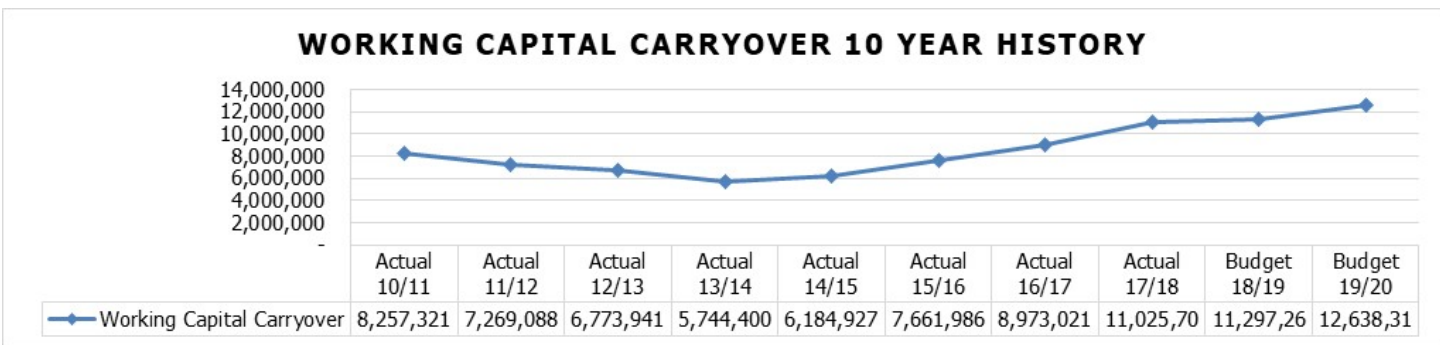
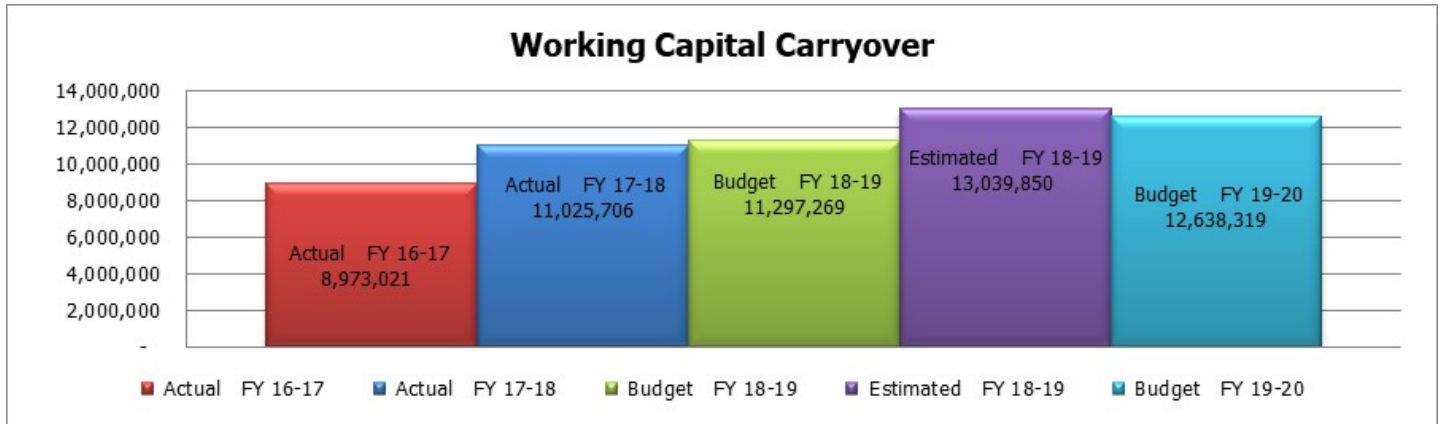
- 17.19 **Current Maturity:** The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.
- 17.20 **Current Yield:** The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.
- 17.21 **CUSIP:** The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.
- 17.22 **Dealer:** An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory. The dealer's profit is determined by the difference between the price paid and the price received.
- 17.23 **Delivery:** Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.
- 17.24 **Discount:** The reduction in the price of a security; the difference between its selling price and its face value at maturity. A security may sell below face value in return of such things as prompt payment and quantity purchase. "At a discount" refers to a security selling at less than the face value, as opposed to "at a premium", when it sells for more than the face value.
- 17.25 **Fannie Mae:** Trade name for Federal National Mortgage Association (FNMA).
- 17.26 **Finance Committee.** Subcommittee of the City Council appointed by the Mayor on an annual basis.
- 17.27 **Freddie Mac:** Trade name for Federal Home Loan Mortgage Corporation (FHLMC).
- 17.28 **Full Faith and Credit:** Indicator that the unconditional guarantee of the United States government backs the repayment of a debt.
- 17.29 **General Obligation Bonds (GOs):** Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.
- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).
- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as "governments."
- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.
- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between

the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory, negotiation, and distribution services. See Syndicate; Underwriter.

- 17.35 **Investment Portfolio:** A collection of securities held by a bank, individual, institution, or government agency for investment purposes.
- 17.36 **Investment Securities:** Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.
- 17.37 **Investor:** A person who purchases securities with the intention of holding them to make a profit.
- 17.38 **Liquidity:** The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.
- 17.39 **Mark to Market.** Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.
- 17.40 **Mortgage Bond:** A bond secured by a mortgage on property. The value of the property used as collateral usually exceeds that of the mortgage bond issued against it.
- 17.41 **Municipals:** Securities, usually bonds, issued by a state or its agencies. The interest on “munis” is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency’s taxation powers.
- 17.42 **National Association of Securities Dealers (NASD):** A self-regulatory organization that regulates the over-the-counter market.
- 17.43 **Par Value:** The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity. Par value should not be confused with market value.
- 17.44 **Pool:** A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number.
- 17.45 **Portfolio:** A collection of securities held by an individual or institution.
- 17.46 **Prudent Man Rule:** A long-standing common-law rule that requires a trustee who is investing for another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.
- 17.47 **Quotation, or Quote:** The highest bid to buy or the lowest offer to sell a security in any market at a particular time. See Bid and Asked.
- 17.48 **Sallie Mae:** Trade name for the Student Loan Marketing Association (SLMA).
- 17.49 **Spread:** The difference between two figures or percentages. For example, the difference between the bid and asked prices of a quote or between the amounts paid when a security is bought and the amount received when it is sold.

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

## All Funds Combined Summary Total Resources

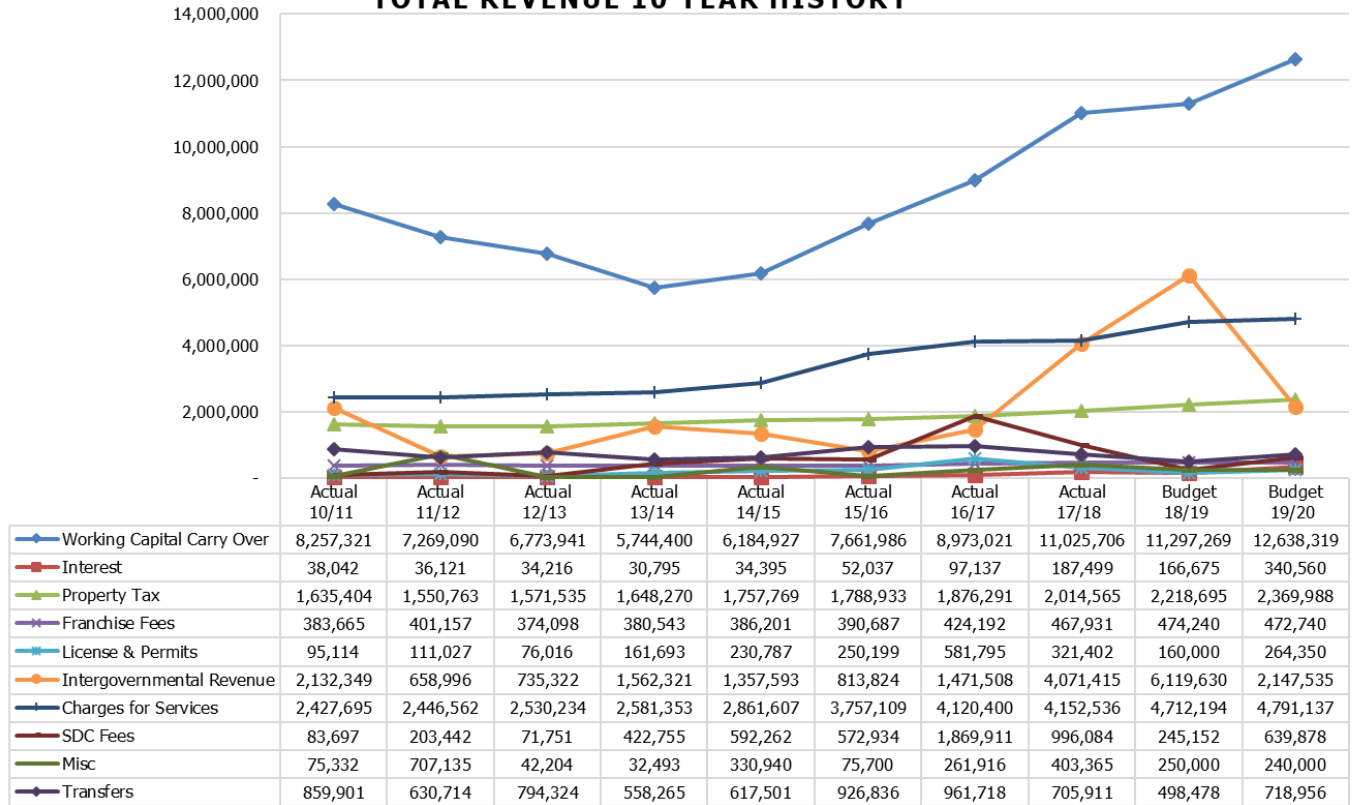


| Total Revenue Summary      |                      |                      |                      |                       |                      |
|----------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
|                            | Actual<br>FY 16-17   | Actual<br>FY 17-18   | Budget<br>FY 18-19   | Estimated<br>FY 18-19 | Budget<br>FY 19-20   |
| Working Capital Carry Over | \$ 8,973,021         | \$ 11,025,706        | \$ 11,297,269        | \$ 13,039,850         | \$ 12,638,319        |
| Interest                   | 97,137               | 187,499              | 166,675              | 324,274               | 340,560              |
| Property Tax               | 1,876,291            | 2,014,565            | 2,218,695            | 2,230,000             | 2,369,988            |
| Franchise Fees             | 424,192              | 467,931              | 474,240              | 463,510               | 472,740              |
| Licenses & Permits         | 581,795              | 321,402              | 160,000              | 131,600               | 264,350              |
| Intergovernmental Revenue  | 1,471,508            | 4,071,415            | 6,119,630            | 3,025,204             | 2,147,535            |
| Charges for Services       | 4,120,400            | 4,152,536            | 4,712,194            | 4,789,209             | 4,791,137            |
| SDC Fees                   | 1,869,911            | 996,084              | 245,152              | 175,564               | 639,878              |
| Misc.                      | 261,916              | 403,365              | 250,000              | 97,660                | 240,000              |
| Transfers                  | 961,718              | 705,911              | 498,478              | 498,478               | 718,956              |
| <b>Total</b>               | <b>\$ 20,637,889</b> | <b>\$ 24,346,414</b> | <b>\$ 26,142,333</b> | <b>\$ 24,775,349</b>  | <b>\$ 24,623,463</b> |

| Total Percent by Revenue Source |                    |                    |                    |                       |                    |
|---------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
|                                 | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Budget<br>FY 19-20 |
| Capital Carry Over              | 43%                | 45%                | 43%                | 53%                   | 51%                |
| Interest                        | 0%                 | 1%                 | 1%                 | 1%                    | 1%                 |
| Property Tax                    | 9%                 | 8%                 | 8%                 | 9%                    | 10%                |
| Franchise Fees                  | 2%                 | 2%                 | 2%                 | 2%                    | 2%                 |
| Licenses & Permits              | 3%                 | 1%                 | 1%                 | 1%                    | 1%                 |
| Intergovernmental Revenue       | 7%                 | 17%                | 23%                | 12%                   | 9%                 |
| Charges for Services            | 20%                | 17%                | 18%                | 19%                   | 19%                |
| SDC Fees                        | 9%                 | 4%                 | 1%                 | 1%                    | 3%                 |
| Misc.                           | 1%                 | 2%                 | 1%                 | 0%                    | 1%                 |
| Transfers                       | 5%                 | 3%                 | 2%                 | 2%                    | 3%                 |



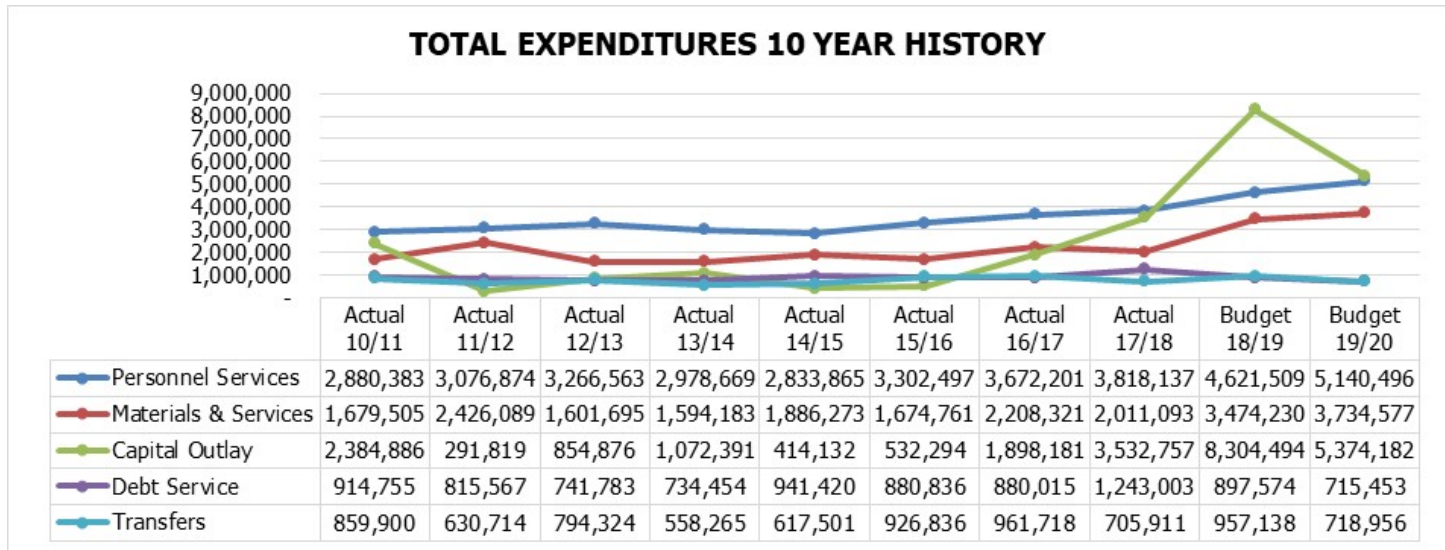
**TOTAL REVENUE 10 YEAR HISTORY**



**Total Expenditures**

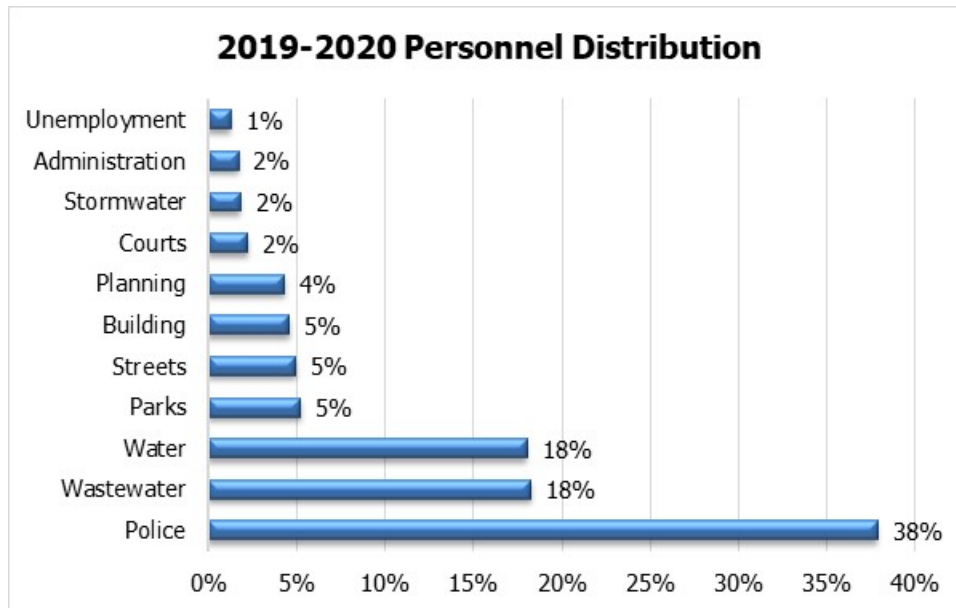
| Expenditure Summary             | Actual           | Actual            | Budget            | Estimated         | Budget            |
|---------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
|                                 | FY 16-17         | FY 17-18          | FY 18-19          | FY 18-19          | FY 19-20          |
| General Fund                    | 3,641,103        | 3,381,908         | 5,954,203         | 4,245,384         | 5,862,015         |
| Law Enforcement Assessments     | 27,496           | 16,235            | 34,885            | 25,000            | 39,486            |
| Watts House Fund                | 5,115            | 5,316             | 83,949            | 22,400            | 84,479            |
| PEG Fund                        | 43,513           | 15,151            | 112,665           | 26,500            | 103,455           |
| Building Fund                   | 300,084          | 279,374           | 502,109           | 301,557           | 506,536           |
| Street Fund                     | 733,842          | 2,346,155         | 3,692,742         | 2,740,433         | 1,437,425         |
| Foot & Bicycle Trail Fund       | -                | -                 | 43,441            | -                 | 150,844           |
| Storm Drainage Fund             | 33,991           | 322,496           | 274,341           | 156,901           | 370,886           |
| Storm Drainage SDC Fund         | 3,644            | 2,422             | 586,942           | 2,422             | 604,849           |
| Street SDC Fund                 | 80,503           | 64,029            | 993,267           | 31,827            | 1,180,320         |
| Parks SDC Fund                  | 405,606          | 203,489           | 884,206           | 773,895           | 232,543           |
| Pool Fund                       | 65,158           | 293,140           | 756,879           | -                 | 746,169           |
| Skate Park Fund                 | -                | -                 | -                 | -                 | -                 |
| Unemployment Insurance Fund     | -                | -                 | 73,089            | 20,000            | 121,086           |
| Water Fund                      | 1,854,747        | 1,896,149         | 3,663,378         | 1,788,469         | 3,674,306         |
| Water SDC Fund                  | 311,085          | 298,420           | 751,173           | 283,066           | 745,400           |
| Wastewater Fund                 | 1,815,307        | 1,736,840         | 3,607,666         | 1,590,859         | 3,779,398         |
| Wastewater SDC Fund             | 120,899          | 289,724           | 1,056,020         | 89,577            | 1,159,507         |
| GO Debt Service Fund            | 50,837           | 50,837            | 51,378            | 43,990            | 24,759            |
| Airpark Water Debt Service Fund | 127,506          | 109,216           | -                 | -                 | -                 |
| <b>Total</b>                    | <b>9,620,436</b> | <b>11,310,901</b> | <b>23,122,333</b> | <b>12,142,280</b> | <b>20,823,463</b> |

|                                 | Expenditures          |                    |                    |                       |                    |
|---------------------------------|-----------------------|--------------------|--------------------|-----------------------|--------------------|
|                                 | Total Percent by Fund |                    |                    |                       |                    |
|                                 | Actual<br>FY 16-17    | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Budget<br>FY 19-20 |
| General Fund                    | 38%                   | 30%                | 26%                | 35%                   | 28%                |
| Enforcement Assessments         | 0%                    | 0%                 | 0%                 | 0%                    | 0%                 |
| Watts House Fund                | 0%                    | 0%                 | 0%                 | 0%                    | 0%                 |
| PEG Fund                        | 0%                    | 0%                 | 0%                 | 0%                    | 0%                 |
| Building Fund                   | 3%                    | 2%                 | 2%                 | 2%                    | 2%                 |
| Street Fund                     | 8%                    | 21%                | 16%                | 23%                   | 7%                 |
| Foot & Bicycle Trail Fund       | 0%                    | 0%                 | 0%                 | 0%                    | 1%                 |
| Storm Drainage Fund             | 0%                    | 3%                 | 1%                 | 1%                    | 2%                 |
| Storm Drainage SDC Fund         | 0%                    | 0%                 | 3%                 | 0%                    | 3%                 |
| Street SDC Fund                 | 1%                    | 1%                 | 4%                 | 0%                    | 6%                 |
| Parks SDC Fund                  | 4%                    | 2%                 | 4%                 | 6%                    | 1%                 |
| Pool Fund                       | 1%                    | 3%                 | 3%                 | 0%                    | 4%                 |
| Skate Park Fund                 | 0%                    | 0%                 | 0%                 | 0%                    | 0%                 |
| Unemployment Insurance Fund     | 0%                    | 0%                 | 0%                 | 0%                    | 1%                 |
| Water Fund                      | 19%                   | 17%                | 16%                | 15%                   | 18%                |
| Water SDC Fund                  | 3%                    | 3%                 | 3%                 | 2%                    | 4%                 |
| Wastewater Fund                 | 19%                   | 15%                | 16%                | 13%                   | 18%                |
| Wastewater SDC Fund             | 1%                    | 3%                 | 5%                 | 1%                    | 6%                 |
| GO Debt Service Fund            | 1%                    | 0%                 | 0%                 | 0%                    | 0%                 |
| Airpark Water Debt Service Fund | 1%                    | 1%                 | 0%                 | 0%                    | 0%                 |



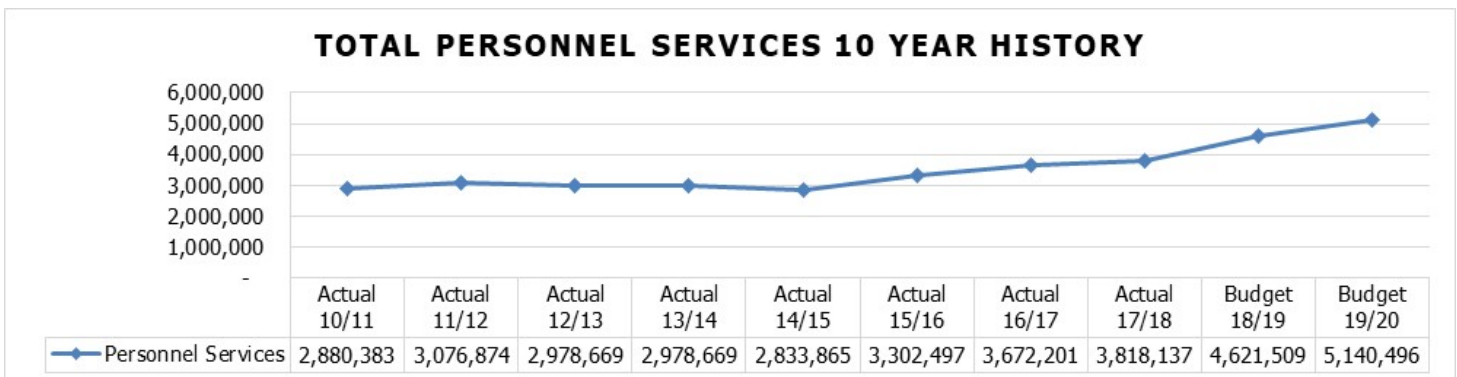
## Summary Personnel Services

| Department                 | Unemployment  | Salaries         | Health Insurance | PERS           | Social Security & Medicare | Workers Compensation | Overtime       | Total Personnel  |
|----------------------------|---------------|------------------|------------------|----------------|----------------------------|----------------------|----------------|------------------|
| COLA 2.0%                  |               |                  |                  |                |                            |                      |                |                  |
| Unemployment               | 65,000        | -                | -                | -              | -                          | -                    | -              | 65,000           |
| Administration Department  | -             | 53,319           | 11,843           | 17,211         | 4,266                      | 162                  | -              | 86,801           |
| Building Department        | -             | 138,910          | 40,100           | 36,715         | 11,417                     | 2,525                | 3,807          | 233,475          |
| Municipal Court Department | -             | 67,801           | 13,802           | 22,654         | 5,614                      | 256                  | 2,380          | 112,507          |
| Parks Department           | -             | 147,564          | 53,528           | 40,873         | 12,266                     | 7,518                | 5,767          | 267,516          |
| Planning Department        | -             | 131,876          | 37,356           | 35,142         | 10,855                     | 438                  | 3,807          | 219,473          |
| Police Department          | -             | 1,034,204        | 363,701          | 334,069        | 88,561                     | 52,829               | 72,810         | 1,946,175        |
| Storm Water Department     | -             | 53,648           | 15,612           | 14,690         | 4,388                      | 2,521                | 1,201          | 92,060           |
| Street Department          | -             | 152,999          | 38,099           | 45,188         | 12,336                     | 3,290                | 1,201          | 253,113          |
| Wastewater Department      | -             | 533,451          | 167,685          | 155,539        | 43,904                     | 21,949               | 15,347         | 937,875          |
| Water Department           | -             | 526,325          | 159,130          | 160,073        | 43,286                     | 22,937               | 14,750         | 926,501          |
| <b>Grand Total</b>         | <b>65,000</b> | <b>2,840,098</b> | <b>900,855</b>   | <b>862,155</b> | <b>236,893</b>             | <b>114,424</b>       | <b>121,070</b> | <b>5,140,496</b> |

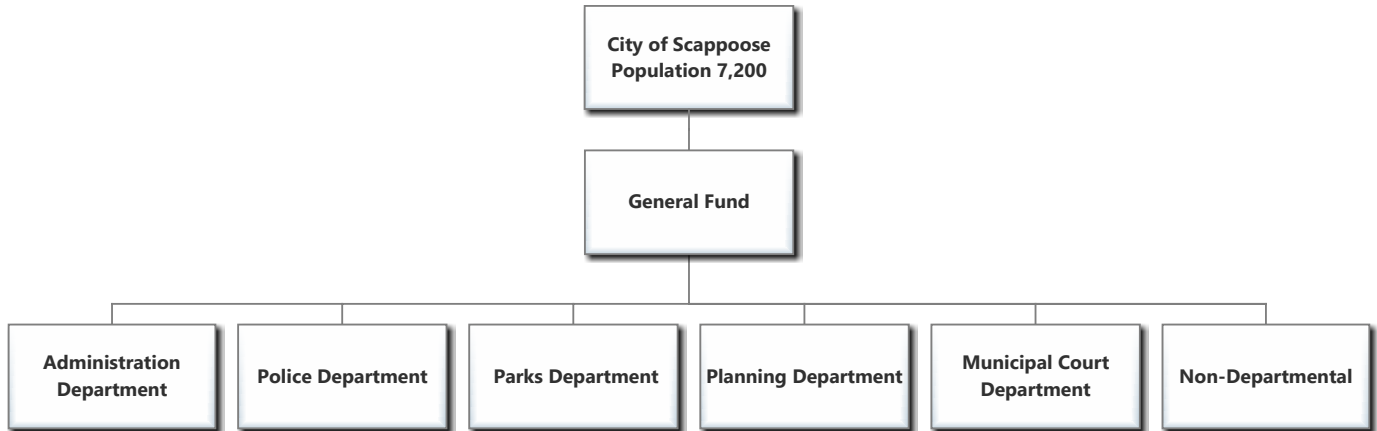


| Full Time Equivalent Positions |           |           |           |           |
|--------------------------------|-----------|-----------|-----------|-----------|
| Department                     | 16-17     | 17-18     | 18-19     | 19-20     |
| Administration                 | 0.45      | 0.45      | 0.50      | 0.50      |
| Police                         | 11.52     | 11.52     | 12.42     | 12.42     |
| Parks                          | 2.05      | 2.05      | 2.22      | 2.12      |
| Municipal Court                | 1.13      | 1.13      | 1.16      | 1.12      |
| Planning                       | 0.76      | 0.95      | 1.68      | 1.68      |
| Building                       | 1.53      | 1.68      | 1.64      | 1.66      |
| Streets                        | 2.58      | 2.84      | 1.54      | 1.62      |
| Stormwater                     | -         | -         | 0.70      | 0.70      |
| Water                          | 6.04      | 6.24      | 6.12      | 6.59      |
| Wastewater                     | 5.94      | 6.24      | 6.12      | 6.59      |
| <b>Total Personnel</b>         | <b>32</b> | <b>33</b> | <b>34</b> | <b>35</b> |

| City of Scappoose Compensation Schedule |       |       |       |       |                |                |
|---|-------|-------|-------|-------|----------------|----------------|
|   | 16-17 | 17-18 | 18-19 | 19-20 | Minimum Salary | Maximum Salary |
| City of Scappoose                       |       |       |       |       |                |                |
| Assistant to City Manager               | 1     | 1     | 1     | 1     | 28.59          | 44.34          |
| Building Official                       | 1     | 1     | 1     | 1     | 28.59          | 44.34          |
| Chief of Police                         | 1     | 1     | 1     | 1     | 36.87          | 57.18          |
| City Engineer                           | 1     | 1     | 1     | 1     | 31.88          | 49.46          |
| City Manager                            | 1     | 1     | 1     | 1     | 41.87          | 64.95          |
| City Planner                            | 1     | -     | -     | -     | 28.69          | 36.62          |
| City Recorder                           | 1     | 1     | 1     | 1     | 25.67          | 39.80          |
| Engineer Assistant PW                   |       | 1     | -     | -     | 24.65          | 37.64          |
| Field Services Supervisor               | 1     | 1     | -     | -     | 28.59          | 44.34          |
| Finance Administrator/Office Manager    | 1     | 1     | 1     | 1     | 36.87          | 57.18          |
| Office Administrator CDC                | 1     | 1     | 1     | 1     | 20.62          | 26.32          |
| Office Administrator Court              | 1     | 1     | 1     | 1     | 20.62          | 26.32          |
| Office Administrator Finance            | 1     | 1     | 1     | 1     | 20.62          | 26.32          |
| Office Administrator Police             | 1     | 1     | 1     | 1     | 20.62          | 26.32          |
| Operator I                              | -     | -     | 1     | 1     | 22.82          | 29.12          |
| Operator II                             | 1     | 1     | 1     | 1     | 25.14          | 32.09          |
| Operator III                            | 1     | 1     | 1     | 1     | 27.74          | 35.40          |
| Patrol Officer                          | 7     | 7     | 7     | 7     | 25.08          | 32.01          |
| Planning Supervisor                     | -     | 1     | 1     | 1     | 28.59          | 44.34          |
| Police Lieutenant                       |       |       |       | 1     | 31.92          | 49.52          |
| Police Sergeant                         | 2     | 2     | 3     | 2     | 28.57          | 44.30          |
| Public Works Director                   | 1     | 1     | 1     | 1     | 36.87          | 57.18          |
| Treatment Plant Supervisor              | 2     | 2     | 2     | 2     | 28.59          | 44.34          |
| Utility/Parks Worker I                  | 2     | 1     | 1     | 2     | 19.16          | 24.45          |
| Utility/Parks Worker II                 | 3     | 3     | 2     | 2     | 22.82          | 29.12          |
| Utility/Parks Worker III                | -     | 1     | 2     | 2     | 25.14          | 32.09          |
| Utility Supervisor                      |       |       | 1     | 1     | 28.59          | 44.34          |
| Total FTE                               | 32    | 33    | 34    | 35    |                |                |



## 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.

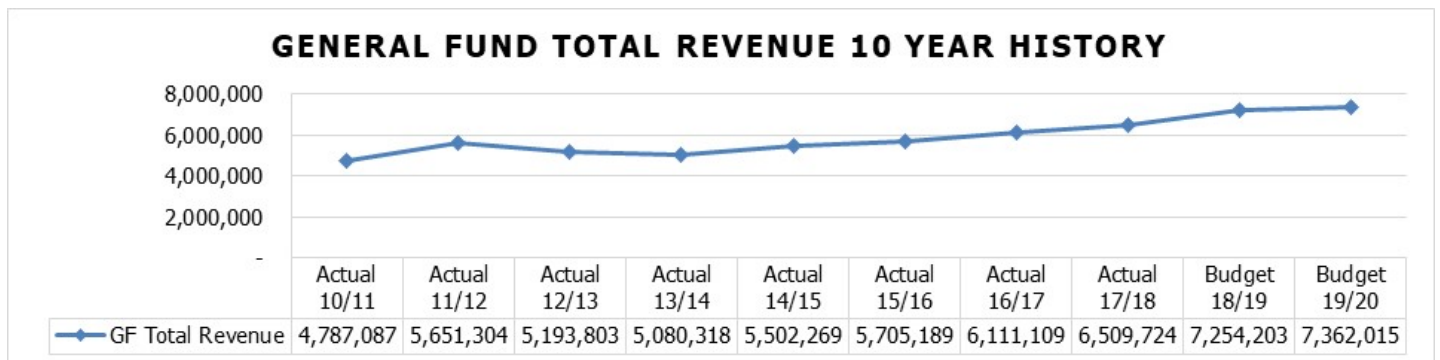
**VISION FOR THE YEAR:**

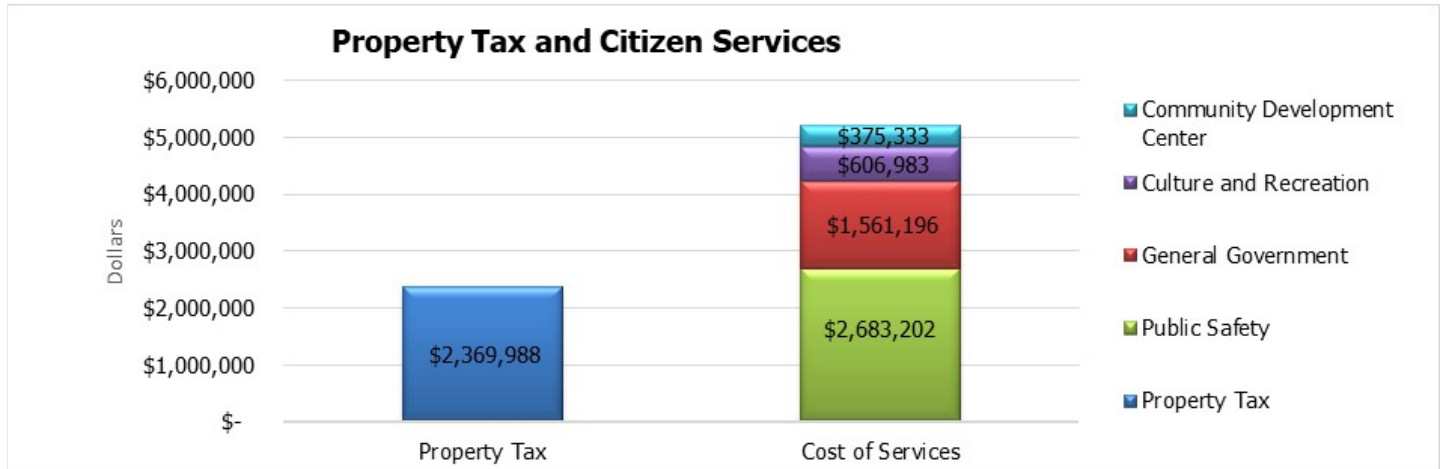
To maintain a healthy cash position and to provide needed community services.

**BUDGET NOTES:**

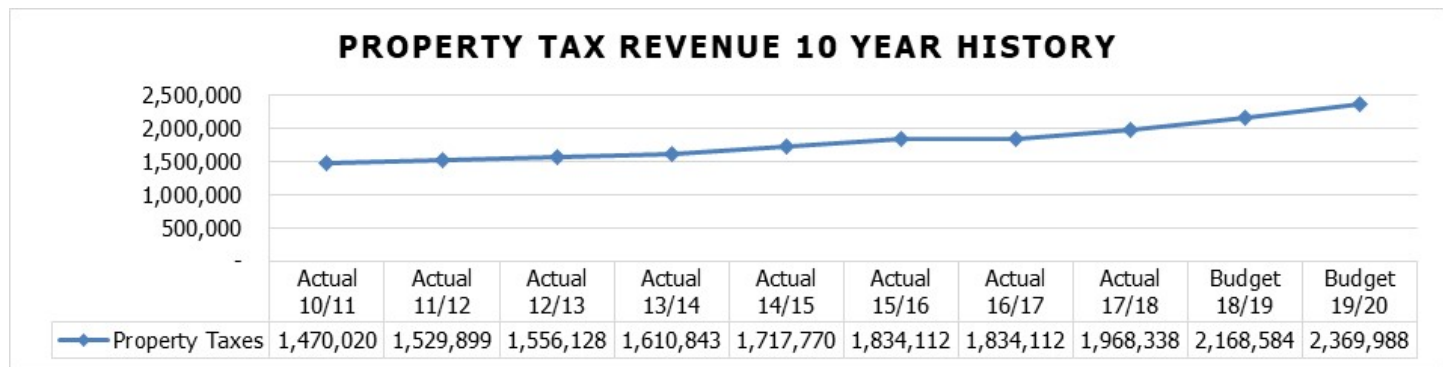
**Revenue**

The General Fund for fiscal year 19-20 has a beginning cash position of \$3,120,561. 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 \$635,301 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,500,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 20-21 beginning cash carryover.

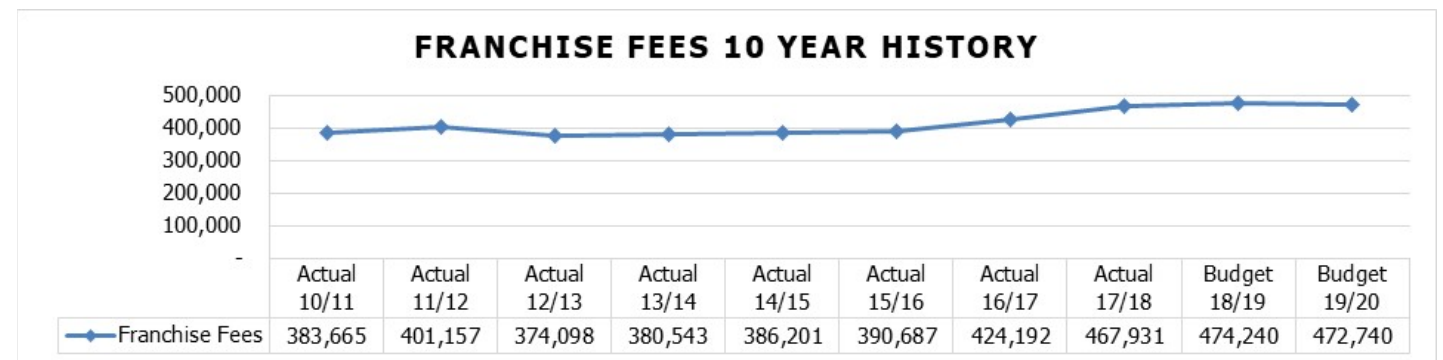




Property tax revenue is projected to be \$2,369,988. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property Taxes account for 56% of the General Fund revenue.

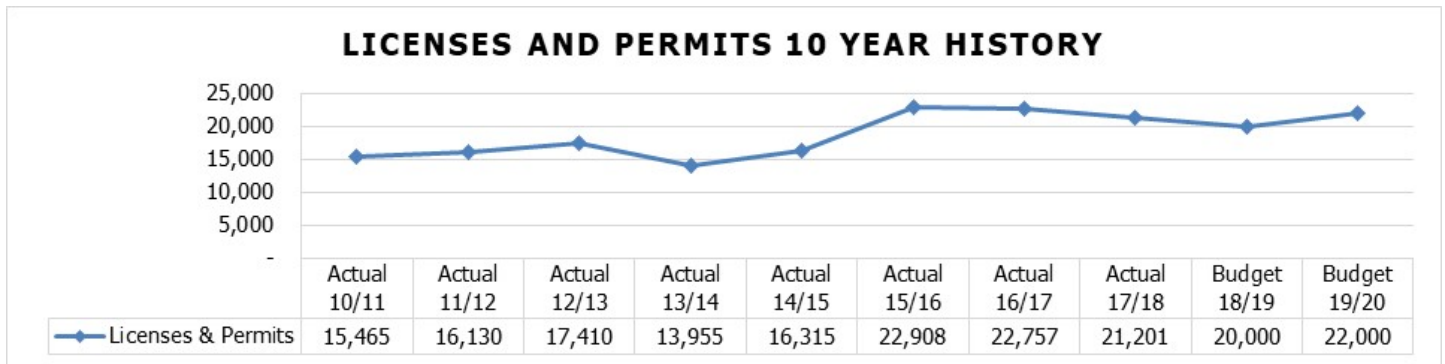


Franchise fee revenue is estimated to be \$472,740. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (4%) expiring 3/2024, NW Natural Gas (3%) expiring 9/2021, Waste Management of Oregon (5%) expiring 11/2021, Comcast Cable (5%) expiring 12/2022 and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 11% of General Fund revenues.

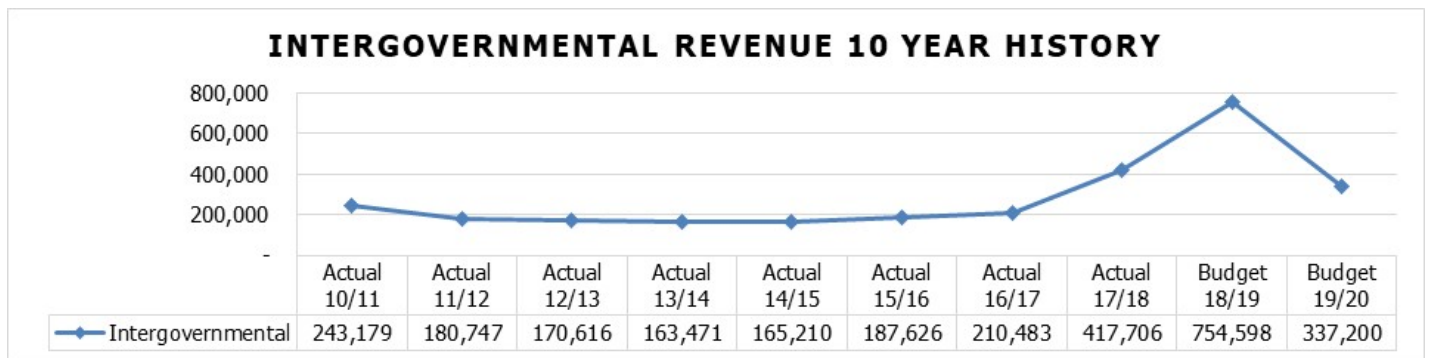


The City anticipates collecting \$20,000 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.

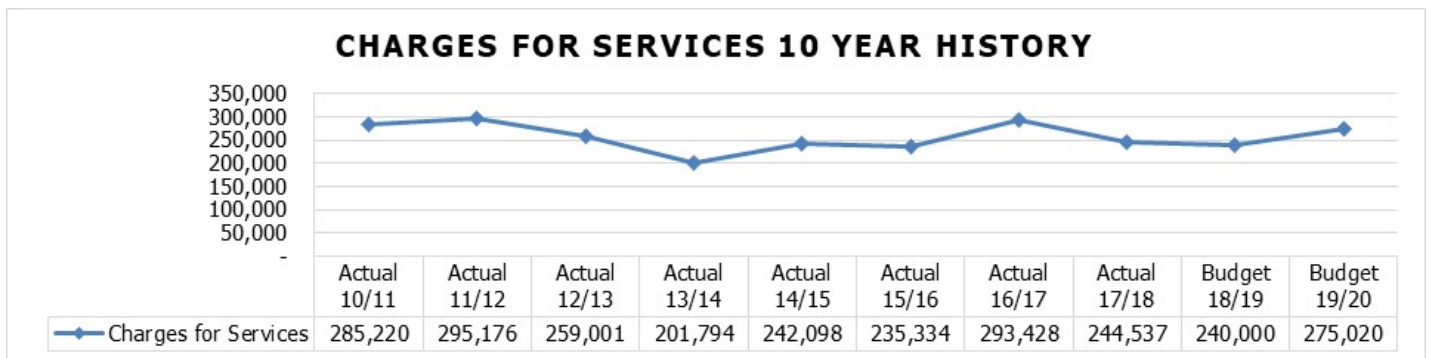




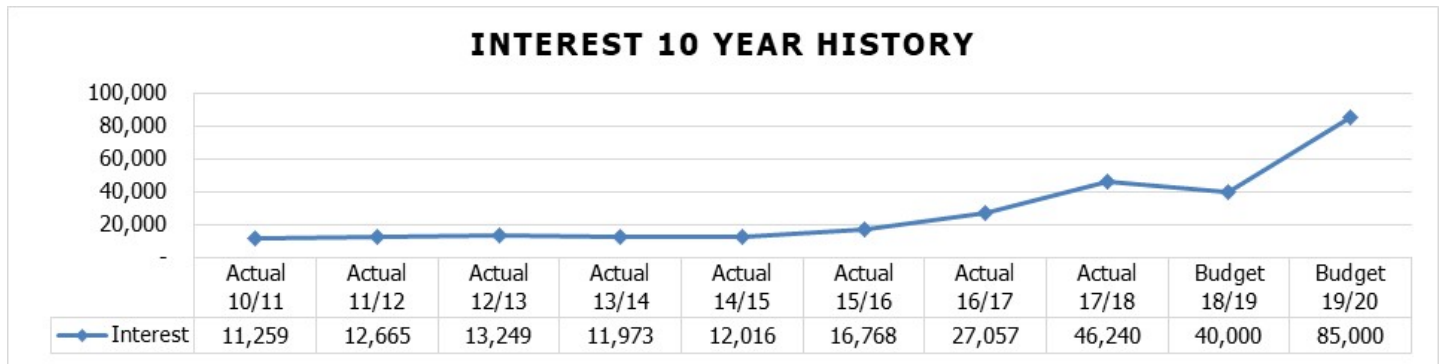
The total intergovernmental revenue is estimated to be \$337,200. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$133,632 for liquor, \$8,568 for cigarettes and \$140,000 for state shared revenue. We will continue to work with the Scappoose School District to help fund a School Resource Officer and expect to receive \$55,000 towards the costs of the position. Intergovernmental revenues account for 8% of the General Fund revenues.



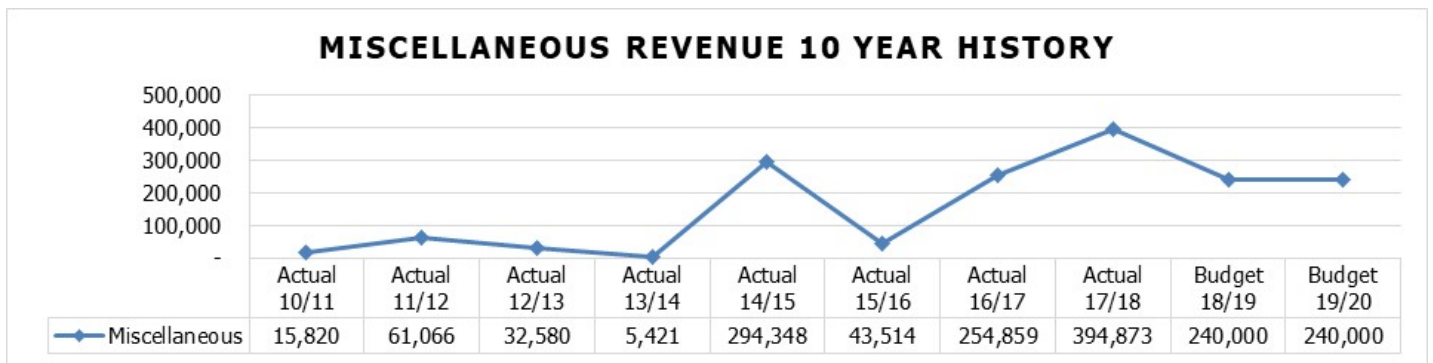
Charges for services has anticipated revenue of \$275,020. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$200,000 from Court revenue, \$50,000 from Planning revenue, and \$18,000 from Police administrative fees. Charges for services account for 6% of the General Fund revenues.



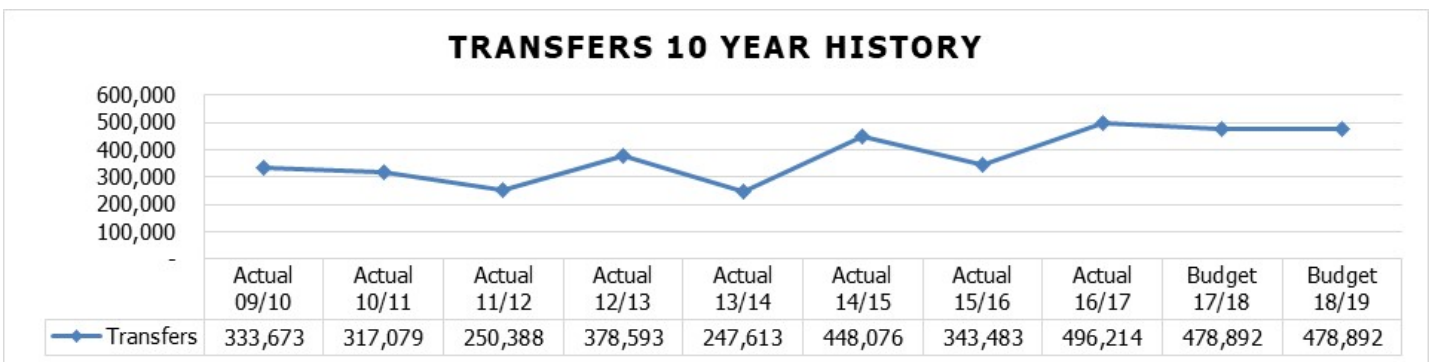
Interest income for the year is estimated at \$40,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 2% of the General Fund revenues.



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

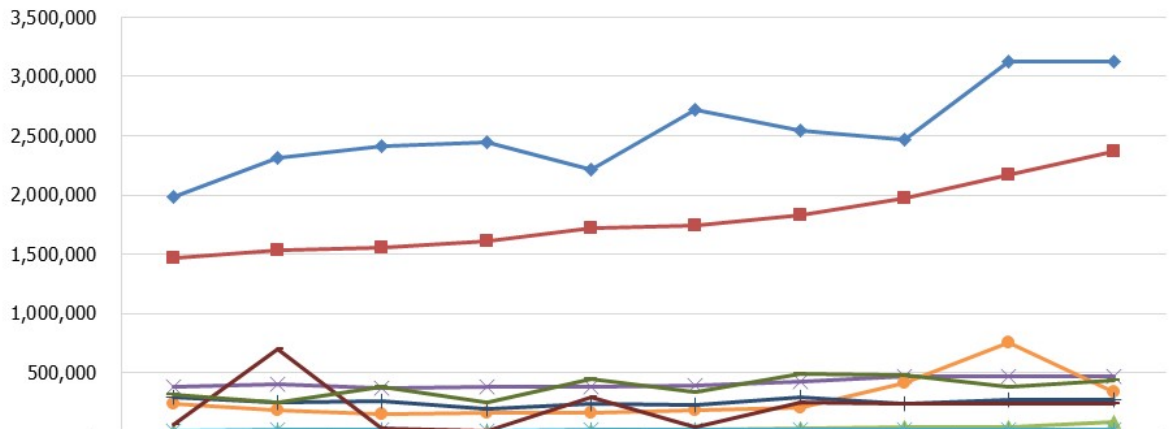


Transfers to the General Fund are projected to be \$439,506. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 10% of the General Fund revenues.



Total amount of revenue for the General Fund is projected to be \$4,241,454. Total fund resources are \$7,362,015.

### GENERAL FUND REVENUE 10 YEAR HISTORY

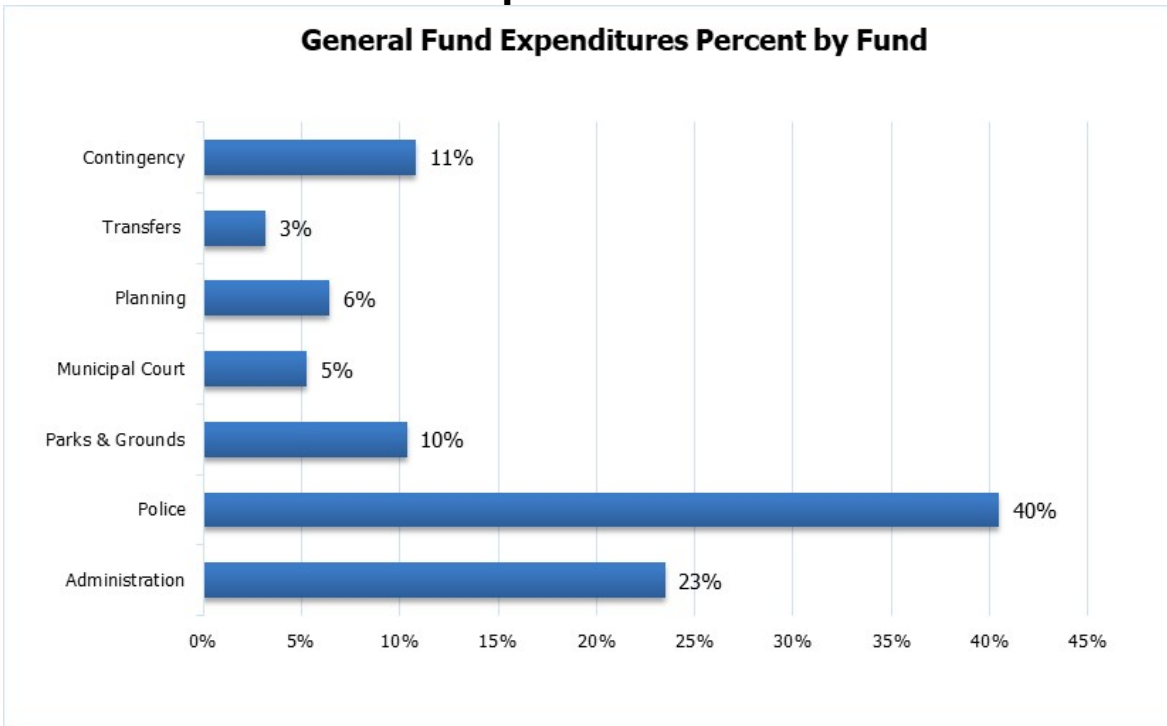


|                           | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Working Capital Carryover | 1,990,178    | 2,309,038    | 2,408,693    | 2,444,705    | 2,220,235    | 2,719,852    | 2,548,007    | 2,470,006    | 3,127,816    | 3,120,561    |
| Property Taxes            | 1,470,020    | 1,529,899    | 1,556,128    | 1,610,843    | 1,717,770    | 1,745,017    | 1,834,112    | 1,968,338    | 2,168,584    | 2,369,988    |
| Interest                  | 11,259       | 12,666       | 13,249       | 11,973       | 12,016       | 16,768       | 27,057       | 46,240       | 40,000       | 85,000       |
| Franchise Fees            | 383,665      | 401,157      | 374,098      | 380,543      | 386,201      | 390,687      | 424,192      | 467,931      | 474,240      | 472,740      |
| Licenses & Permits        | 15,465       | 16,130       | 17,410       | 13,955       | 16,315       | 22,908       | 22,757       | 21,201       | 20,000       | 22,000       |
| Intergovernmental Revenue | 243,179      | 180,747      | 154,051      | 163,471      | 165,210      | 187,626      | 210,483      | 417,706      | 754,598      | 337,200      |
| Charges for Services      | 295,176      | 254,866      | 259,001      | 201,794      | 242,098      | 235,334      | 293,428      | 244,537      | 274,820      | 275,020      |
| Miscellaneous             | 61,066       | 696,412      | 32,580       | 5,421        | 294,348      | 43,514       | 254,859      | 244,537      | 240,000      | 240,000      |
| Transfers                 | 317,079      | 250,388      | 378,593      | 247,613      | 448,076      | 343,483      | 496,214      | 478,892      | 383,034      | 439,506      |

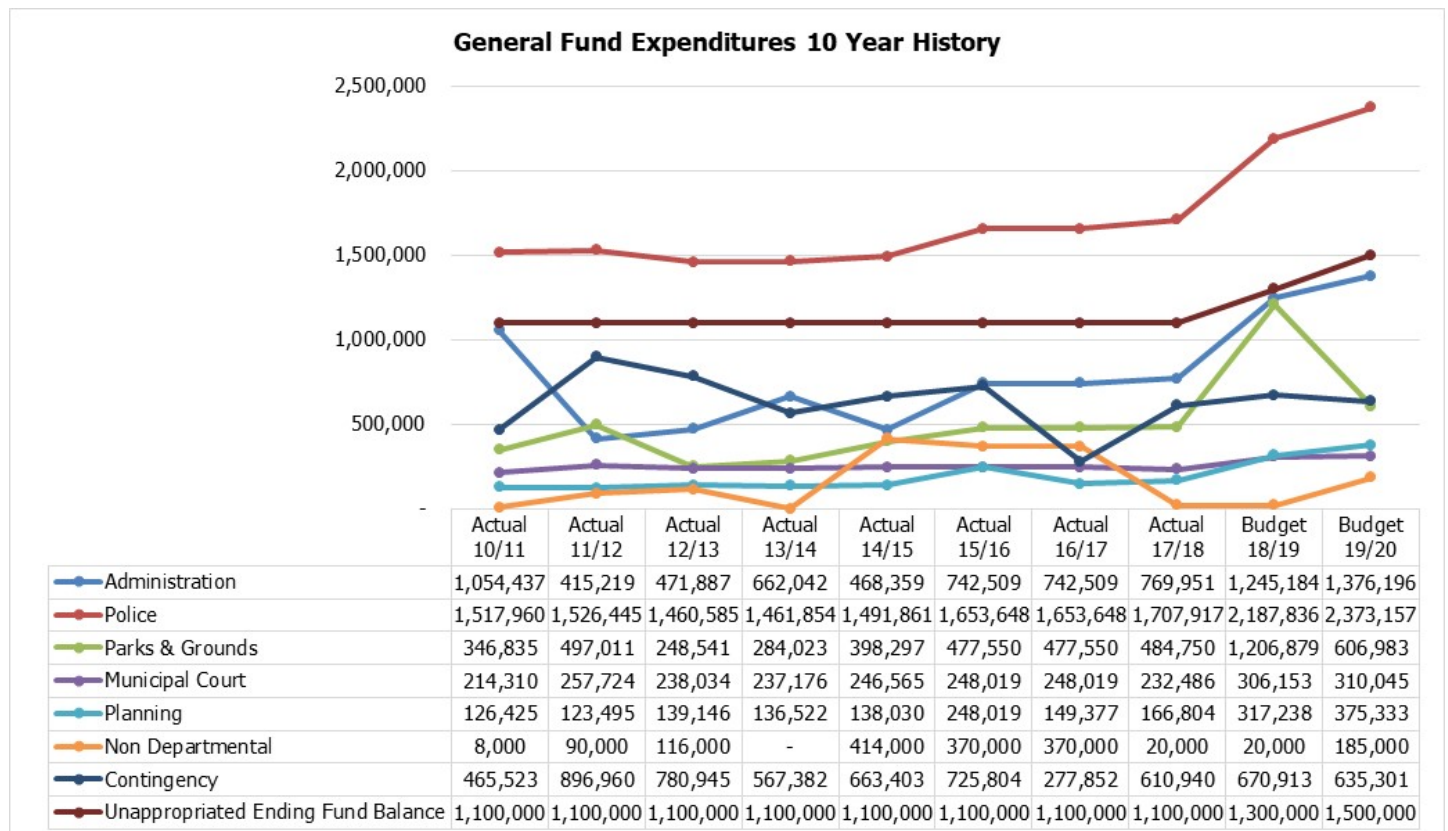
| <b>General Fund 10</b>                  |                     |                     |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | <b>Actual</b>       | <b>Actual</b>       | <b>Budget</b>       | <b>Estimated</b>    | <b>Proposed</b>     | <b>Approved</b>     | <b>Adopted</b>      |
| <b>Resources</b>                        | <b>FY 16-17</b>     | <b>FY 17-18</b>     | <b>FY 18-19</b>     | <b>FY 18-19</b>     | <b>Budget</b>       | <b>Budget</b>       | <b>Budget</b>       |
|   |                     |                     |                     |                     | <b>FY 19-20</b>     | <b>FY 19-20</b>     | <b>FY 19-20</b>     |
| Working capital carryover               | \$ 2,548,007        | \$ 2,470,006        | \$ 2,898,927        | \$ 3,127,816        | \$ 3,120,561        | \$ 3,120,561        | \$ 3,120,561        |
| Current year resources                  |                     |                     |                     |                     |                     |                     |                     |
| Property taxes                          | \$ 1,834,112        | \$ 1,968,338        | \$ 2,168,584        | \$ 2,183,000        | \$ 2,369,988        | \$ 2,369,988        | \$ 2,369,988        |
| Interest                                | 27,057              | 46,240              | 40,000              | 80,900              | 85,000              | 85,000              | 85,000              |
| Franchise fees                          | 424,192             | 467,931             | 474,240             | 463,510             | 472,740             | 472,740             | 472,740             |
| Licenses and permits                    | 22,757              | 21,201              | 20,000              | 21,600              | 22,000              | 22,000              | 22,000              |
| Intergovernmental revenue               | 210,483             | 417,706             | 754,598             | 763,485             | 337,200             | 337,200             | 337,200             |
| Charges for services                    | 293,428             | 244,537             | 274,820             | 247,260             | 275,020             | 275,020             | 275,020             |
| Miscellaneous                           | 254,859             | 394,873             | 240,000             | 95,340              | 240,000             | 240,000             | 240,000             |
| Transfers                               | 496,214             | 478,892             | 383,034             | 383,034             | 439,506             | 439,506             | 439,506             |
| <b>Total current year resources</b>     | <b>\$ 3,563,102</b> | <b>\$ 4,039,718</b> | <b>\$ 4,355,276</b> | <b>\$ 4,238,129</b> | <b>\$ 4,241,454</b> | <b>\$ 4,241,454</b> | <b>\$ 4,241,454</b> |
| <b>Total resources</b>                  | <b>\$ 6,111,109</b> | <b>\$ 6,509,724</b> | <b>\$ 7,254,203</b> | <b>\$ 7,365,945</b> | <b>\$ 7,362,015</b> | <b>\$ 7,362,015</b> | <b>\$ 7,362,015</b> |
|   |                     |                     |                     |                     |                     |                     |                     |
| <b>Expenditures</b>                     | <b>Actual</b>       | <b>Actual</b>       | <b>Budget</b>       | <b>Estimated</b>    | <b>Proposed</b>     | <b>Approved</b>     | <b>Adopted</b>      |
|   | <b>FY 16-17</b>     | <b>FY 17-18</b>     | <b>FY 18-19</b>     | <b>FY 18-19</b>     | <b>Budget</b>       | <b>Budget</b>       | <b>Budget</b>       |
|   |                     |                     |                     |                     | <b>FY 19-20</b>     | <b>FY 19-20</b>     | <b>FY 19-20</b>     |
| Administration                          | \$ 742,509          | \$ 769,951          | \$ 1,245,184        | \$ 748,793          | \$ 1,376,196        | \$ 1,376,196        | \$ 1,376,196        |
| Police                                  | 1,653,648           | 1,707,917           | 2,187,836           | 1,776,096           | 2,373,157           | 2,373,157           | 2,373,157           |
| Parks & Grounds                         | 477,550             | 484,750             | 1,206,879           | 1,162,245           | 606,983             | 606,983             | 606,983             |
| Municipal Court                         | 248,019             | 232,486             | 306,153             | 268,778             | 310,045             | 310,045             | 310,045             |
| Planning                                | 149,377             | 166,804             | 317,238             | 269,472             | 375,333             | 375,333             | 375,333             |
| Non Departmental Transfers              | 370,000             | 20,000              | 20,000              | 20,000              | 185,000             | 185,000             | 185,000             |
| Contingency                             |                     |                     | 670,913             |                     | 635,301             | 635,301             | 635,301             |
| <b>Total expenditures</b>               | <b>\$ 3,641,103</b> | <b>\$ 3,381,908</b> | <b>\$ 5,954,203</b> | <b>\$ 4,245,384</b> | <b>\$ 5,862,015</b> | <b>\$ 5,862,015</b> | <b>\$ 5,862,015</b> |
| <b>Other requirements</b>               |                     |                     |                     |                     |                     |                     |                     |
| Unappropriated ending fund balance      | \$ -                | \$ -                | \$ 1,300,000        | \$ 1,300,000        | \$ 1,500,000        | \$ 1,500,000        | \$ 1,500,000        |
| <b>Total other requirements</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 1,300,000</b> | <b>\$ 1,300,000</b> | <b>\$ 1,500,000</b> | <b>\$ 1,500,000</b> | <b>\$ 1,500,000</b> |
| <b>Ending available working capital</b> | <b>\$ 2,470,006</b> | <b>\$ 3,127,816</b> | <b>\$ -</b>         | <b>\$ 1,820,561</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |

| General Fund Revenue Line Item Detail |                                   | Actual           | Actual           | Budget           | Estimated        | Budget           |
|---------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Account                               | Description                       | FY 16-17         | FY 17-18         | FY 18-19         | FY 18-19         | FY 19-20         |
| 10-000-001                            | Taxes Necessary to Balance        | 1,763,972        | 1,892,255        | 2,098,584        | 2,083,000        | 2,299,988        |
| 10-000-002                            | Delinquent Taxes                  | 70,140           | 76,083           | 70,000           | 100,000          | 70,000           |
| 10-000-003                            | Interest Earned                   | 27,057           | 46,240           | 40,000           | 80,900           | 85,000           |
| 10-000-015                            | State Liquor Tax                  | 101,787          | 101,610          | 126,294          | 110,000          | 133,632          |
| 10-000-020                            | State Cigarette Tax               | 9,137            | 8,552            | 8,319            | 8,500            | 8,568            |
| 10-000-025                            | State Revenue Sharing             | 76,830           | 124,406          | 100,000          | 125,000          | 140,000          |
| 10-000-030                            | Court Fines/Fees/Costs            | 218,166          | 188,549          | 200,000          | 195,000          | 200,000          |
| 10-000-055                            | Street Trees (1% of land use)     | 508              | 282              | 500              | 300              | 300              |
| 10-000-060                            | Business Licenses                 | 22,757           | 20,720           | 20,000           | 18,000           | 18,000           |
| 10-000-065                            | Planning & Developing Fees        | 50,292           | 28,638           | 50,000           | 40,000           | 50,000           |
| 10-000-081                            | CenturyTel Franchise (7%)         | 11,398           | 9,842            | 10,000           | 8,500            | 8,500            |
| 10-000-082                            | PUD Franchise (4%)                | 149,601          | 166,335          | 170,000          | 170,537          | 175,000          |
| 10-000-083                            | NW Natural Gas Franchise (3%)     | 68,246           | 77,332           | 80,000           | 71,633           | 75,000           |
| 10-000-084                            | Garbage Franchise (5%)            | 60,256           | 61,682           | 60,000           | 61,400           | 62,000           |
| 10-000-085                            | Cable Franchise (5%)              | 108,841          | 110,024          | 110,000          | 108,000          | 109,000          |
| 10-000-087                            | Misc Franchise Fees               | 288              | 8                | -                | 200              | -                |
| 10-000-088                            | Astond Broadband Franchise        | -                | -                | -                | -                | -                |
| 10-000-100                            | Miscellaneous                     | 8,407            | 16,195           | 15,000           | 30,000           | 15,000           |
| 10-000-101                            | Donations & Grants                | 22,729           | 183,138          | 519,985          | 519,985          | 55,000           |
| 10-000-102                            | Police Administrative Fees        | 14,421           | 19,570           | 18,000           | 10,000           | 18,000           |
| 10-000-105                            | CET Administrative Fees (4%)      | 10,041           | 7,445            | 6,320            | 1,600            | 6,320            |
| 10-000-106                            | CET School District (96%)         | 240,982          | 178,678          | 225,000          | 65,000           | 225,000          |
| 10-000-110                            | Transient Tax 45% Tourism         | -                | 240              | -                | 1,800            | 2,000            |
| 10-000-111                            | Transient Tax 45% Parks           | -                | 240              | -                | 1,800            | 2,000            |
| 10-000-161                            | Parks Misc Revenue                | 5,469            | 200,000          | -                | 340              |                  |
| 10-000-670                            | Natural Gas Royalties             | 5,942            | 3,468            | 5,000            | 4,000            | 4,000            |
| 10-000-671                            | Enterprise Zone Betterment        | 19,620           | 39,240           | 39,240           | 39,240           | 39,240           |
| 10-000-901                            | Transfer in Municipal Court       | 5,452            | 4,188            | 4,476            | 4,476            | 4,943            |
| 10-000-903                            | Transfer in Building Fund         | 25,967           | 26,182           | 28,256           | 28,256           | 30,593           |
| 10-000-915                            | Transfer in Parks                 | 15,471           | 27,949           | 22,653           | 22,653           | 23,782           |
| 10-000-916                            | Transfer in Planning Fund         | 27,067           | 27,333           | 29,233           | 29,233           | 32,410           |
| 10-000-917                            | Transfer in Street Fund           | 81,865           | 83,388           | 58,179           | 58,179           | 64,601           |
| 10-000-918                            | Transfer in Water Fund            | 79,646           | 44,295           | 40,862           | 40,862           | 43,047           |
| 10-000-919                            | Transfer in Sewer Fund            | 93,607           | 123,776          | 110,279          | 110,279          | 134,382          |
| 10-000-920                            | Transfer in Police                | 80,022           | 85,662           | 76,838           | 76,838           | 74,348           |
| 10-000-921                            | Transfer in Street SDC Fund       | 14,475           | 7,816            | 2,422            | 4,577            | 11,281           |
| 10-000-922                            | Transfer in Parks SDC Fund        | 12,081           | 8,033            | 4,577            | 835              | 4,414            |
| 10-000-923                            | Transfer in Storm Drain SDC       | 3,644            | 2,422            | 835              | 2,422            | 2,009            |
| 10-000-924                            | Transfer in Water SDC Fund        | 30,192           | 20,077           | 2,347            | 2,347            | 7,265            |
| 10-000-926                            | Transfer in Sewer SDC Fund        | 26,725           | 17,771           | 2,077            | 2,077            | 6,431            |
|                                       | <b>Total General Fund Revenue</b> | <b>3,563,102</b> | <b>4,039,718</b> | <b>4,355,276</b> | <b>4,238,129</b> | <b>4,241,454</b> |

## Expenditures

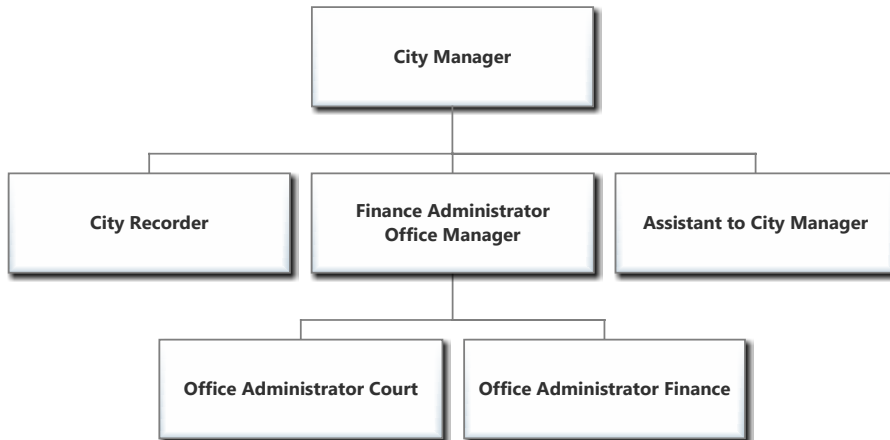


Within the General Fund, the City expects to expend \$5,862,015. These expenditures are budgeted into the following departments: Administration 24% \$1,376,196, Police 41% \$2,373,157, Parks & Grounds 10%, \$606,983, Municipal Court 5% \$310,045, Planning 6% \$375,333, Transfers 3% \$185,000 and Contingency 11% \$635,301.





## ADMINISTRATION DEPARTMENT



**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COUNCIL AND DEPARTMENT GOALS:**

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

| ADMINISTRATON OBJECTIVES                              | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Adopt Budget  |     |     |     |     |     |      |      |     |      |     |     |     |
| Annual Town Meeting                                   |     |     |     |     |     |      |      |     |      |     |     |     |
| Boards & Commissions Banquet                          |     |     |     |     |     |      |      |     |      |     |     |     |
| CEP Process   |     |     |     |     |     |      |      |     |      |     |     |     |
| Create Local Industrial Recruiting/Marketing Brochure |     |     |     |     |     |      |      |     |      |     |     |     |
| Complete 3-5 year budget forecast                     |     |     |     |     |     |      |      |     |      |     |     |     |
| Coordination/One Stop Meetings                        |     |     |     |     |     |      |      |     |      |     |     |     |
| Council Goal Setting                                  |     |     |     |     |     |      |      |     |      |     |     |     |
| Council Retreat                                       |     |     |     |     |     |      |      |     |      |     |     |     |
| Create Marketing/Branding Program                     |     |     |     |     |     |      |      |     |      |     |     |     |
| Create Urban Renewal District                         |     |     |     |     |     |      |      |     |      |     |     |     |
| Develop Chapman Landing                               |     |     |     |     |     |      |      |     |      |     |     |     |
| Develop a City Riparian Ordinance                     |     |     |     |     |     |      |      |     |      |     |     |     |
| Develop Park Funding Strategy                         |     |     |     |     |     |      |      |     |      |     |     |     |
| Develop Plan to Protect and Restore Candle            |     |     |     |     |     |      |      |     |      |     |     |     |
| Develop Small Business Grant Program                  |     |     |     |     |     |      |      |     |      |     |     |     |
| Explore possibility of Community Center               |     |     |     |     |     |      |      |     |      |     |     |     |
| Explore City Wide Facility Master Plan                |     |     |     |     |     |      |      |     |      |     |     |     |
| Explore long Term Pool Fund Use                       |     |     |     |     |     |      |      |     |      |     |     |     |
| Maintain web page                                     |     |     |     |     |     |      |      |     |      |     |     |     |
| Monthly Newsletter                                    |     |     |     |     |     |      |      |     |      |     |     |     |
| Personnel Policies & Procedures update                |     |     |     |     |     |      |      |     |      |     |     |     |
| Prepare Budget  |     |     |     |     |     |      |      |     |      |     |     |     |

| ADMINISTRATON OBJECTIVES                          | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Prepare Department Work Plans                     |     |     |     |     |     |      |      |     |      |     |     |     |
| Prepare Financial Statements                      |     |     |     |     |     |      |      |     |      |     |     |     |
| Promote Community Events                          |     |     |     |     |     |      |      |     |      |     |     |     |
| Promote and Support County Wide and Local Tourism |     |     |     |     |     |      |      |     |      |     |     |     |
| Public Art  |     |     |     |     |     |      |      |     |      |     |     |     |
| Pursue Grants                                     |     |     |     |     |     |      |      |     |      |     |     |     |
| Retain and Recruit Staff                          |     |     |     |     |     |      |      |     |      |     |     |     |
| Revise Betterment Fund Resolution                 |     |     |     |     |     |      |      |     |      |     |     |     |
| RSIS Program                                      |     |     |     |     |     |      |      |     |      |     |     |     |
| Staff Economic Development Committee              |     |     |     |     |     |      |      |     |      |     |     |     |
| Support Development of East Airport Subdivision   |     |     |     |     |     |      |      |     |      |     |     |     |
| Support Senior Center                             |     |     |     |     |     |      |      |     |      |     |     |     |
| Welcome to Scappoose Sign                         |     |     |     |     |     |      |      |     |      |     |     |     |

**BUDGET NOTES:**

The Administrative Department's proposed budget is \$1,376,196. The fund allocates \$86,801 for personnel services, \$1,229,395 for materials and services. Within materials and services, the largest expenditures are economic development at \$166,740 contractual professional at \$360,000 and CET School District at \$225,000. Capital outlay is budgeted at \$60,000 to be spent on equipment upgrades and maintenance of City Hall.

**PERCENTAGE OF TIME ALLOCATION:**

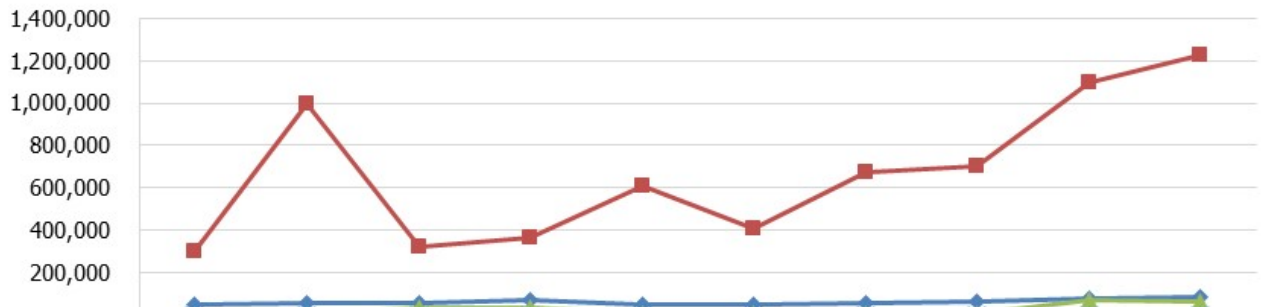
|                                      | Full Time Equivalent Positions |             |             |             | Minimum Salary | Maximum Salary |
|--------------------------------------|--------------------------------|-------------|-------------|-------------|----------------|----------------|
|                                      | 16-17                          | 17-18       | 18-19       | 19-20       |                |                |
| Administration Department            |                                |             |             |             |                |                |
| City Manager                         | 10%                            | 10%         | 10%         | 10%         | 41.87          | 64.95          |
| City Recorder                        | 15%                            | 15%         | 15%         | 15%         | 25.67          | 39.80          |
| Finance Administrator/Office Manager | 10%                            | 10%         | 15%         | 15%         | 36.87          | 57.18          |
| Assistant to City Manager            | 10%                            | 10%         | 10%         | 10%         | 28.59          | 44.34          |
| <b>TOTAL FTE'S</b>                   | <b>0.45</b>                    | <b>0.45</b> | <b>0.50</b> | <b>0.50</b> |                |                |

| Administration Department | Actual FY 16-17   | Actual FY 17-18   | Budget FY 18-19     | Estimated FY 18-19 | Proposed Budget FY 19-20 | Approved Budget FY 19-20 | Adopted Budget FY 19-20 |
|---------------------------|-------------------|-------------------|---------------------|--------------------|--------------------------|--------------------------|-------------------------|
| <b>Expenditures</b>       |                   |                   |                     |                    |                          |                          |                         |
| <b>Administration</b>     |                   |                   |                     |                    |                          |                          |                         |
| Personnel services        | \$ 59,762         | \$ 61,662         | \$ 80,165           | \$ 71,394          | \$ 86,801                | \$ 86,801                | \$ 86,801               |
| Materials & services      | 673,800           | 699,993           | 1,095,019           | 677,399            | 1,229,395                | 1,229,395                | 1,229,395               |
| Capital outlay            | 8,947             | 8,296             | 70,000              |                    | 60,000                   | 60,000                   | 60,000                  |
| Transfers                 |                   |                   |                     |                    |                          |                          |                         |
| <b>Total expenditures</b> | <b>\$ 742,509</b> | <b>\$ 769,951</b> | <b>\$ 1,245,184</b> | <b>\$ 748,793</b>  | <b>\$ 1,376,196</b>      | <b>\$ 1,376,196</b>      | <b>\$ 1,376,196</b>     |

| Administration Department Line Item Detail |                                 | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Estimated FY 18-19 | Budget FY 19-20 |
|--|---------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| 10-100-100                                 | City Manager                    | 13,617          | 14,319          | 14,387          | 14,387             | 15,448          |
| 10-100-106                                 | Finance/Office Manager          | 9,338           | 9,572           | 15,554          | 15,554             | 16,821          |
| 10-100-107                                 | Assistant to City Manager       | 5,345           | 6,191           | 6,794           | 6,794              | 8,286           |
| 10-100-110                                 | City Recorder                   | 11,633          | 11,918          | 12,394          | 12,394             | 12,764          |
| 10-100-142                                 | Overtime                        | -               | -               | -               | -                  | -               |
| 10-100-146                                 | Health Insurance                | 7,733           | 6,633           | 12,874          | 6,500              | 11,843          |
| 10-100-148                                 | Retirement Benefits             | 8,759           | 9,855           | 13,967          | 12,000             | 17,211          |
| 10-100-150                                 | Social Security                 | 3,012           | 3,148           | 3,930           | 3,500              | 4,266           |
| 10-100-152                                 | Workers' Compensation           | 325             | 24              | 265             | 265                | 162             |
| 10-100-153                                 | Taxable Fringe Benefits         | -               | -               | -               | -                  | -               |
|  | <b>Total Personnel Services</b> | <b>59,763</b>   | <b>61,662</b>   | <b>80,165</b>   | <b>71,394</b>      | <b>86,801</b>   |

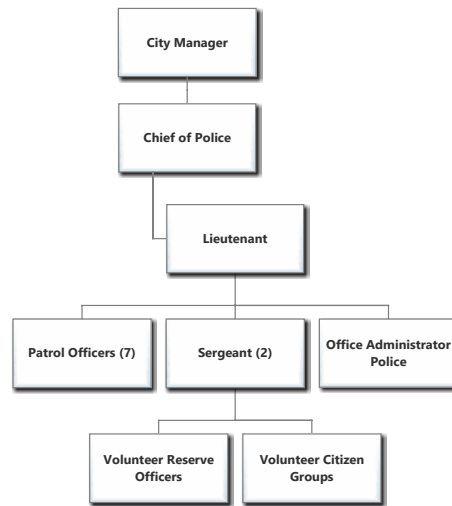
| Administration Department Line Item Detail |                                       | Actual         | Actual         | Budget           | Estimated      | Budget           |
|--|---------------------------------------|----------------|----------------|------------------|----------------|------------------|
| Account                                    | Description                           | FY 16-17       | FY 17-18       | FY 18-19         | FY 18-19       | FY 19-20         |
| 10-100-200                                 | Building/Facilities Maintenance       | 5,209          | 3,934          | 28,500           | 500            | 28,500           |
| 10-100-201                                 | Building Lease                        | 32,409         | 33,003         | 33,300           | 33,300         | 33,300           |
| 10-100-202                                 | Equipment Maintenance                 | -              | -              | 500              | -              | 500              |
| 10-100-203                                 | Maintenance Agreements                | 20,456         | 19,373         | 27,385           | 25,500         | 28,835           |
| 10-100-204                                 | Vehicle Maintenance                   | 143            | 312            | 2,600            | 5,000          | 6,200            |
| 10-100-205                                 | Small Equipment                       | 1,622          | 7,645          | 10,500           | 5,000          | 10,500           |
| 10-100-216                                 | Office Supplies                       | 11,690         | 12,246         | 15,600           | 10,000         | 15,600           |
| 10-100-218                                 | Operational Supplies                  | -              | -              | 2,500            | 169            | 2,500            |
| 10-100-228                                 | Utilities                             | 35,764         | 36,354         | 53,784           | 37,000         | 54,000           |
| 10-100-230                                 | Contractual/Professional              | 111,775        | 147,146        | 292,100          | 150,000        | 360,000          |
| 10-100-231                                 | Nuisance Abatement                    | -              | -              | 1,000            | -              | 1,000            |
| 10-100-232                                 | Elections                             | -              | -              | 3,000            | -              | 3,000            |
| 10-100-234                                 | Miscellaneous                         | 110            | 146            | 600              | -              | 600              |
| 10-100-238                                 | Insurance                             | 115,220        | 141,163        | 175,975          | 136,000        | 150,975          |
| 10-100-240                                 | Travel/Training                       | 20,466         | 21,615         | 33,600           | 33,600         | 40,000           |
| 10-100-242                                 | Dues/Fees/Subscriptions               | 21,732         | 36,354         | 53,910           | 40,000         | 58,015           |
| 10-100-243                                 | Economic Development                  | 17,366         | 17,214         | 92,120           | 95,000         | 166,740          |
| 10-100-244                                 | Publications/Notices/Advertising      | 714            | 844            | 3,200            | 1,500          | 3,300            |
| 10-100-245                                 | Emergency Management                  | 7,919          | 8,966          | 9,845            | 9,845          | 10,830           |
| 10-100-246                                 | Community Contributions               | 30,476         | 35,000         | 30,000           | 29,985         | 30,000           |
| 10-100-247                                 | CET School District (96%)             | 240,729        | 178,678        | 225,000          | 65,000         | 225,000          |
| 10-100-250                                 | Advance Funding Reimbursement         | -              | -              | -                | -              | -                |
|  | <b>Total Materials &amp; Services</b> | <b>673,800</b> | <b>699,993</b> | <b>1,095,019</b> | <b>677,399</b> | <b>1,229,395</b> |
| 10-100-300                                 | Equipment                             | 8,947          | 8,296          | 20,000           | -              | 20,000           |
| 10-100-311                                 | Capital Equipment                     | -              | -              | 40,000           | -              | 30,000           |
| 10-100-344                                 | Computer Hardware and Software        | -              | -              | 10,000           | -              | 10,000           |
|  | <b>Total Capital Outlay</b>           | <b>8,947</b>   | <b>8,296</b>   | <b>70,000</b>    | <b>-</b>       | <b>60,000</b>    |
|  | <b>Total Transfers</b>                | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>         |
|  | <b>Total Expenditures</b>             | <b>742,509</b> | <b>769,952</b> | <b>1,245,184</b> | <b>748,793</b> | <b>1,376,196</b> |

### ADMINISTRATION DEPARTMENT 10 YEAR HISTORY



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Personnel Services   | 52,289       | 55,730       | 58,476       | 71,867       | 46,244       | 51,308       | 59,762       | 61,662       | 80,165       | 86,801       |
| Materials & Services | 299,447      | 998,707      | 318,603      | 361,708      | 609,110      | 411,811      | 673,800      | 699,993      | 1,095,019    | 1,229,395    |
| Capital Outlay       | -            | -            | 38,140       | 38,312       | 6,688        | 5,240        | 8,947        | 8,296        | 70,000       | 60,000       |
| Debt Service         | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Transfers            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |

# POLICE DEPARTMENT



**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

- |                                   |  |
|-----------------------------------|--|
| Continue community outreach       | Continue emergency preparedness planning |
| Continue Emergency Operation Plan | Provide School Resource Officer          |
| Traffic enforcement plan          | Maintain sufficient staffing levels      |
| Continue Citizens Academy         | Updating city ordinances and codes       |

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

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

**BUDGET NOTES:**

Total operational cost for the department is budgeted at \$2,373,157. Personnel services are \$1,946,175. Material and services costs are budgeted at \$288,039. The largest expenditures within materials and services are contractual professional services at \$90,388, vehicle maintenance \$65,490 and utilities \$33,300. Capital outlay is budgeted at \$45,835. The department anticipates spending \$18,760 on debt service payments for the camera systems for both body and car. There will be a transfer of \$74,348 to the Administration Department.

**PERCENTAGE OF TIME ALLOCATION:**

|                                      | 16-17        | 17-18        | 18-19        | 19-20        | Minimum Salary | Maximum Salary |
|--------------------------------------|--------------|--------------|--------------|--------------|----------------|----------------|
| Police Department                    |              |              |              |              |                |                |
| Chief of Police                      | 100%         | 100%         | 100%         | 100%         | 36.87          | 57.18          |
| Police Lieutenant                    |              |              |              | 100%         | 31.92          | 49.52          |
| Police Sergeant                      | 200%         | 200%         | 300%         | 200%         | 28.57          | 44.30          |
| Patrol Officer                       | 700%         | 700%         | 700%         | 700%         | 25.08          | 32.01          |
| Office Administrator Police          | 100%         | 100%         | 100%         | 100%         | 20.62          | 26.32          |
| City Manager                         | 10%          | 10%          | 10%          | 10%          | 41.87          | 64.95          |
| City Recorder                        | 15%          | 15%          | 10%          | 10%          | 25.67          | 39.80          |
| Finance Administrator/Office Manager | 15%          | 15%          | 10%          | 10%          | 36.87          | 57.18          |
| Assistant to City Manager            | 0%           | 10%          | 10%          | 10%          | 28.59          | 44.34          |
| Office Administrator Finance         | 2%           | 2%           | 2%           | 2%           | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>11.42</b> | <b>11.52</b> | <b>12.42</b> | <b>12.42</b> |                |                |

| Police Department Expenditures             | Actual FY 16-17     | Actual FY 17-18     | Budget FY 18-19     | Estimated FY 18-19  | Proposed Budget FY 19-20 | Approved Budget FY 19-20 | Adopted Budget FY 19-20 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|-------------------------|
| <b>Police</b>                              |                     |                     |                     |                     |                          |                          |                         |
| Personnel services                         | \$ 1,337,430        | \$ 1,370,827        | \$ 1,758,281        | \$ 1,356,437        | \$ 1,946,175             | \$ 1,946,175             | \$ 1,946,175            |
| Materials & services                       | 132,461             | 176,665             | 268,645             | 258,750             | 288,039                  | 288,039                  | 288,039                 |
| Capital outlay                             | 76,760              | 29,028              | 38,336              | 38,335              | 45,835                   | 45,835                   | 45,835                  |
| Debt service                               |                     |                     |                     |                     |                          |                          |                         |
| 2006-2011 Principal Ford Motor Lease 12/01 | 22,681              | 24,030              | 25,460              | 25,460              |                          |                          |                         |
| 2006-2011 Interest Ford Motor Lease 12/01  | 4,294               | 2,945               | 1,515               | 1,515               |                          |                          |                         |
| 2018-2022 Principal Equipment Lease 06/01  |                     | 18,760              | 14,743              | 14,743              | 15,658                   | 15,658                   | 15,658                  |
| 2018-2022 Interest Equipment Lease 06/01   |                     |                     | 4,018               | 4,018               | 3,102                    | 3,102                    | 3,102                   |
| Transfers                                  | 80,022              | 85,662              | 76,838              | 76,838              | 74,348                   | 74,348                   | 74,348                  |
| <b>Total expenditures</b>                  | <b>\$ 1,653,648</b> | <b>\$ 1,707,917</b> | <b>\$ 2,187,836</b> | <b>\$ 1,776,096</b> | <b>\$ 2,373,157</b>      | <b>\$ 2,373,157</b>      | <b>\$ 2,373,157</b>     |

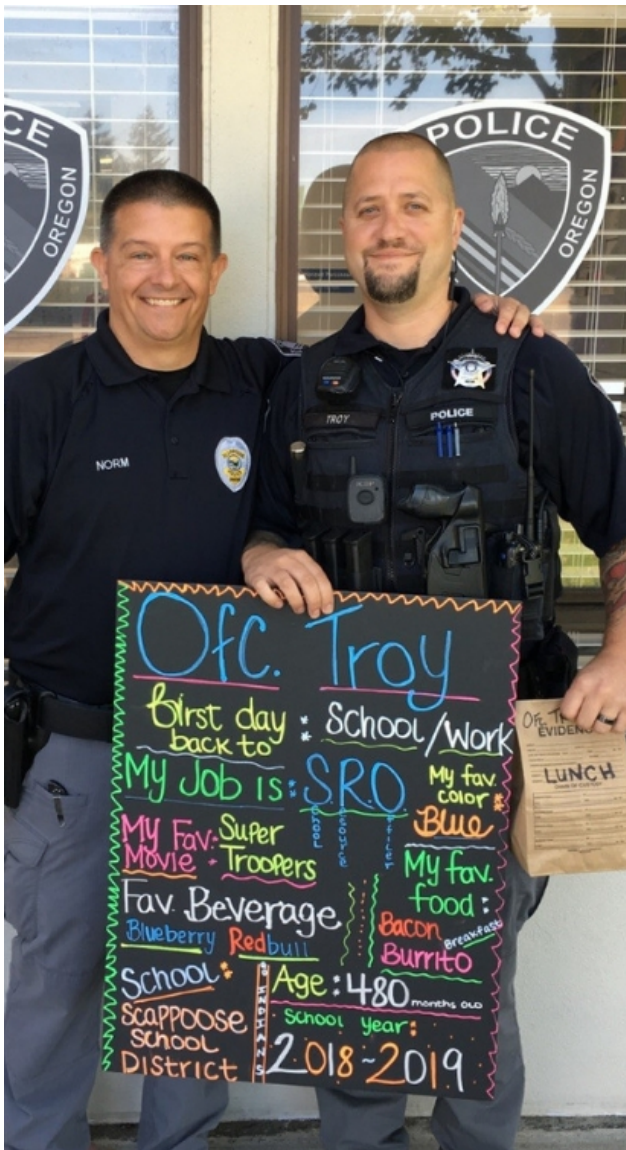
| Police Department Line Item Detail |                                       | Actual           | Actual           | Budget           | Estimated        | Budget           |
|------------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Account                            | Description                           | FY 16-17         | FY 17-18         | FY 18-19         | FY 18-19         | FY 19-20         |
| 10-140-100                         | City Manager                          | 13,617           | 14,319           | 14,388           | 14,388           | 15,448           |
| 10-140-106                         | Finance/Office Manager                | 14,007           | 14,359           | 10,369           | 15,200           | 11,214           |
| 10-140-107                         | Assistant to City Manager             | 5,345            | 6,191            | 6,794            | 6,794            | 8,286            |
| 10-140-108                         | Office Administrator Finance          | 844              | 865              | 963              | 963              | 1,074            |
| 10-140-110                         | City Recorder                         | 11,633           | 11,918           | 8,262            | 8,262            | 8,509            |
| 10-140-124                         | Police Chief                          | 111,427          | 114,171          | 118,718          | 118,718          | 122,278          |
| 10-140-125                         | Lieutenant                            | -                | -                | -                | -                | 105,888          |
| 10-140-126                         | Police Sergeant                       | 160,249          | 160,612          | 250,124          | 182,000          | 181,513          |
| 10-140-128                         | Patrol Officers                       | 418,513          | 432,834          | 487,486          | 390,000          | 523,729          |
| 10-140-130                         | Office Administrator Police           | 50,503           | 47,446           | 53,612           | 53,612           | 56,265           |
| 10-140-142                         | Overtime                              | 50,588           | 32,185           | 68,140           | 50,000           | 72,810           |
| 10-140-146                         | Health Insurance                      | 223,700          | 219,950          | 344,096          | 205,000          | 363,702          |
| 10-140-148                         | Retirement Benefits                   | 180,991          | 216,765          | 268,498          | 214,000          | 334,069          |
| 10-140-150                         | Social Security                       | 62,366           | 62,150           | 81,508           | 63,000           | 88,561           |
| 10-140-152                         | Workers' Compensation                 | 33,645           | 37,061           | 45,323           | 34,500           | 52,829           |
| 10-140-153                         | Taxable Fringe Benefits               | -                | -                | -                | -                | -                |
|                                    | <b>Total Personnel Services</b>       | <b>1,337,430</b> | <b>1,370,827</b> | <b>1,758,281</b> | <b>1,356,437</b> | <b>1,946,175</b> |
| 10-140-200                         | Building Maintenance                  | 4,136            | 2,481            | 4,700            | 3,200            | 4,700            |
| 10-140-202                         | Equipment Maintenance                 | 202              | 2,079            | 5,000            | 2,500            | 6,000            |
| 10-140-203                         | Maintenance Agreements                | 4,347            | 6,156            | 8,113            | 8,110            | 9,340            |
| 10-140-204                         | Vehicle Maintenance                   | 42,313           | 47,276           | 68,228           | 55,250           | 65,490           |
| 10-140-205                         | Small Equipment                       | 2,389            | 15,193           | 16,804           | 10,800           | 9,524            |
| 10-140-216                         | Office Supplies                       | 4,924            | 5,736            | 10,180           | 5,180            | 9,355            |
| 10-140-218                         | Operational Supplies                  | 1,034            | 3,970            | 5,660            | 3,660            | 5,010            |
| 10-140-228                         | Utilities                             | 19,324           | 20,944           | 23,640           | 28,000           | 33,300           |
| 10-140-230                         | Contractual/Professional Services     | 19,404           | 29,884           | 72,388           | 100,000          | 90,388           |
| 10-140-234                         | Miscellaneous                         | -                | -                | -                | -                | -                |
| 10-140-236                         | Medical Mandates                      | 770              | 1,883            | 2,825            | 2,000            | 4,725            |
| 10-140-238                         | Insurance                             | 3,363            | 3,221            | -                | -                | -                |
| 10-140-240                         | Travel/Training                       | 9,262            | 9,438            | 15,000           | 10,000           | 10,000           |
| 10-140-242                         | Dues/Fees/Subscriptions               | 12,936           | 13,873           | 21,114           | 19,110           | 24,914           |
| 10-140-244                         | Publications/Notices/Advertising      | 300              | 1,064            | 1,000            | 440              | 1,000            |
| 10-140-245                         | Matching Grant Funds                  | -                | -                | -                | -                | -                |
| 10-140-252                         | Uniforms                              | 7,438            | 13,061           | 13,143           | 10,000           | 13,443           |
| 10-140-253                         | Special Investigations                | 319              | 407              | 850              | 500              | 850              |
|                                    | <b>Total Materials &amp; Services</b> | <b>132,461</b>   | <b>176,666</b>   | <b>268,645</b>   | <b>258,750</b>   | <b>288,039</b>   |
| 10-140-300                         | Equipment                             | 16,949           | 29,028           | 12,412           | 15,918           | 23,960           |
| 10-140-311                         | Equipment Fund                        | 59,811           | -                | 25,924           | 22,417           | 21,875           |
|                                    | <b>Total Capital Outlay</b>           | <b>76,760</b>    | <b>29,028</b>    | <b>38,336</b>    | <b>38,335</b>    | <b>45,835</b>    |
| 10-140-500                         | Vehicle Lease Principal               | 22,681           | 24,030           | 25,460           | 25,460           | -                |
| 10-140-501                         | Vehicle Lease Interest                | 4,294            | 2,945            | 1,515            | 1,515            | -                |
| 10-140-502                         | Equipment Lease Principal             | -                | 18,760           | 14,743           | 14,743           | 15,658           |
| 10-140-503                         | Equipment Lease Interest              | -                | -                | 4,018            | 4,018            | 3,102            |
|                                    | <b>Total Debt Service</b>             | <b>26,975</b>    | <b>45,735</b>    | <b>45,736</b>    | <b>45,736</b>    | <b>18,760</b>    |
| 10-140-401                         | Transfer to Unemployment Fund         | -                | -                | -                | -                | -                |
| 10-140-402                         | Transfer to GF ISF                    | 80,022           | 85,662           | 76,838           | 76,838           | 74,348           |
|                                    | <b>Total Transfers</b>                | <b>80,022</b>    | <b>85,662</b>    | <b>76,838</b>    | <b>76,838</b>    | <b>74,348</b>    |
|                                    | <b>Total Expenditures</b>             | <b>1,653,648</b> | <b>1,707,917</b> | <b>2,187,836</b> | <b>1,776,096</b> | <b>2,373,157</b> |



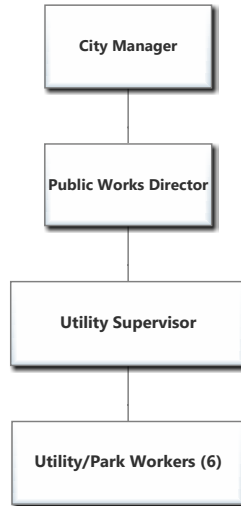
### POLICE DEPARTMENT 10 YEAR HISTORY



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Personnel Services   | 1,071,01     | 1,150,49     | 1,214,16     | 1,145,10     | 1,066,47     | 1,243,04     | 1,337,43     | 1,370,82     | 1,758,28     | 1,946,17     |
| Materials & Services | 230,432      | 237,657      | 201,072      | 211,576      | 179,225      | 145,208      | 132,461      | 176,665      | 268,645      | 288,039      |
| Capital Outlay       | 6,097        | -            | -            | -            | -            | 2,000        | 76,760       | 29,028       | 38,336       | 45,835       |
| Debt Service         | 49,884       | 57,785       | 35,095       | 35,096       | 82,070       | 26,975       | 26,975       | 45,735       | 45,736       | 93,108       |
| Transfers            | 101,903      | 72,019       | 76,110       | 68,807       | 134,088      | 74,629       | 80,022       | 85,662       | 76,838       | 74,348       |



## PARKS DEPARTMENT



**PURPOSE:**

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

**VISION:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>Examine vista property development opportunities</li> <li>Work to develop eastside trail along railroad right-of-way</li> <li>Add one piece of public art per year</li> <li>Start the phase develop of Chapman Landing</li> <li>Begin to develop a South Scappoose Creek Trail Plan</li> <li>Veterans Park/Chief Concomly Park bridge feasibility study</li> </ul> | <ul style="list-style-type: none"> <li>Continue Friends of Scappoose Parks</li> <li>Complete Chief Concomly Park</li> <li>Develop plan to protect and restore Candle</li> <li>Develop funding strategy for Parks</li> <li>Explore development of park by Airport</li> <li>Explore Community Center</li> </ul> |
|---|---|

| Parks Department Objectives                                | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|--|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Add one piece of public art per year                       |     |     |     |     |     |      |      |     |      |     |     |     |
| Begin to Develop South Scappoose Creek Trail Plan          |     |     |     |     |     |      |      |     |      |     |     |     |
| Complete Chapman Landing Park                              |     |     |     |     |     |      |      |     |      |     |     |     |
| Complete Chief Concomly Park                               |     |     |     |     |     |      |      |     |      |     |     |     |
| Continue Friends of Scappoose Parks                        |     |     |     |     |     |      |      |     |      |     |     |     |
| Develop Funding Strategy                                   |     |     |     |     |     |      |      |     |      |     |     |     |
| Develop plan to restore candle                             |     |     |     |     |     |      |      |     |      |     |     |     |
| Examine/Promote Vista Property Development Opportunities   |     |     |     |     |     |      |      |     |      |     |     |     |
| Explore Community Center                                   |     |     |     |     |     |      |      |     |      |     |     |     |
| Explore Development of 14-acre Park East of Airport        |     |     |     |     |     |      |      |     |      |     |     |     |
| Veterans Park/Chief Concomly Park bridge feasibility study |     |     |     |     |     |      |      |     |      |     |     |     |
| Work to Develop Eastside trail along railroad ROW          |     |     |     |     |     |      |      |     |      |     |     |     |

**BUDGET NOTES:**

The Parks Department budget, which is part of the General Fund, maintains the existing City park grounds. The Parks Department has an operational budget of \$606,983. This figure represents personnel services costs of \$267,516, and material and service costs of \$95,685. The fund also has \$220,000 identified for capital outlay projects. These capital outlay projects include Miller Park improvements, development of Chapman Landing Park, Vista Park and Pocket Parks. There will be \$23,782 transferred to the Administration Department.

**PERCENTAGE OF TIME ALLOCATION:**

|                                      | Full Time Equivalent Positions |             |             |             | Minimum Salary | Maximum Salary |
|--------------------------------------|--------------------------------|-------------|-------------|-------------|----------------|----------------|
|                                      | 16-17                          | 17-18       | 18-19       | 19-20       |                |                |
| Parks Department                     |                                |             |             |             |                |                |
| Public Works Director                | 10%                            | 10%         | 10%         | 10%         | 36.87          | 57.18          |
| Utility Supervisor                   | 10%                            | 10%         | 10%         | 10%         | 28.59          | 44.34          |
| Utility/Parks Worker I               | 5%                             | 5%          | 10%         | 20%         | 19.16          | 24.45          |
| Utility/Parks Worker II              | 155%                           | 155%        | 160%        | 130%        | 22.82          | 29.12          |
| Utility/Parks Worker III             | 5%                             | 5%          | 10%         | 20%         | 25.14          | 32.09          |
| City Manager                         | 5%                             | 5%          | 5%          | 5%          | 41.87          | 64.95          |
| City Recorder                        | 5%                             | 5%          | 5%          | 5%          | 25.67          | 39.80          |
| Finance Administrator/Office Manager | 3%                             | 3%          | 5%          | 5%          | 36.87          | 57.18          |
| Assistant to City Manager            | 5%                             | 5%          | 5%          | 5%          | 28.59          | 44.34          |
| Office Administrator Finance         | 2%                             | 2%          | 2%          | 2%          | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>2.05</b>                    | <b>2.05</b> | <b>2.22</b> | <b>2.12</b> |                |                |

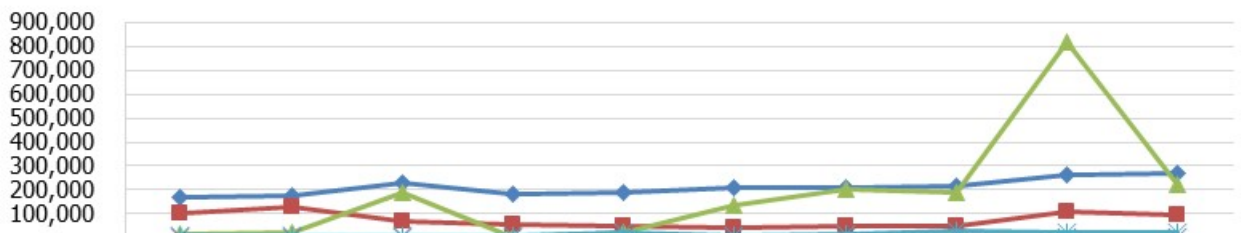
|                                      | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19  | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
|--------------------------------------|--------------------|--------------------|---------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| <b>Parks Department Expenditures</b> |                    |                    |                     |                       |                                |                                |                               |
| <b>Parks</b>                         |                    |                    |                     |                       |                                |                                |                               |
| Personnel services                   | \$ 209,449         | \$ 215,486         | \$ 262,508          | \$ 241,902            | \$ 267,516                     | \$ 267,516                     | \$ 267,516                    |
| Materials & services                 | 47,030             | 51,980             | 106,718             | 82,690                | 95,685                         | 95,685                         | 95,685                        |
| Capital outlay                       | 205,600            | 189,335            | 815,000             | 815,000               | 220,000                        | 220,000                        | 220,000                       |
| Transfers                            | 15,471             | 27,949             | 22,653              | 22,653                | 23,782                         | 23,782                         | 23,782                        |
| <b>Total expenditures</b>            | <b>\$ 477,550</b>  | <b>\$ 484,750</b>  | <b>\$ 1,206,879</b> | <b>\$ 1,162,245</b>   | <b>\$ 606,983</b>              | <b>\$ 606,983</b>              | <b>\$ 606,983</b>             |

| Parks Department Line item Detail |                                 | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Budget<br>FY 19-20 |
|-----------------------------------|---------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 10-160-100                        | City Manager                    | 6,809              | 7,160              | 7,194              | 7,194                 | 7,724              |
| 10-160-102                        | Public Works Director           | 9,562              | 9,606              | 10,488             | 10,488                | 11,342             |
| 10-160-106                        | Finance/Office Manager          | 2,801              | 2,872              | 5,185              | 5,185                 | 5,607              |
| 10-160-107                        | Assistant to City Manager       | 2,673              | 3,095              | 3,397              | 3,397                 | 4,143              |
| 10-160-108                        | Office Administrator Finance    | 844                | 865                | 963                | 963                   | 1,074              |
| 10-160-110                        | City Recorder                   | 3,878              | 3,973              | 4,130              | 4,130                 | 4,255              |
| 10-160-118                        | Field Services Supervisor       | 6,751              | 7,261              | 7,965              | 7,965                 | 8,614              |
| 10-160-121                        | Utility Workers                 | 93,503             | 95,573             | 109,480            | 109,480               | 104,805            |
| 10-160-142                        | Over Time                       | 1,018              | 113                | 6,120              | 500                   | 5,767              |
| 10-160-146                        | Health Insurance                | 44,274             | 42,477             | 54,190             | 44,800                | 53,528             |
| 10-160-148                        | Retirement Benefits             | 22,878             | 27,821             | 33,749             | 31,500                | 40,873             |
| 10-160-150                        | Social Security                 | 9,348              | 9,557              | 12,394             | 10,800                | 12,266             |
| 10-160-152                        | Workers' Compensation           | 5,112              | 5,114              | 7,253              | 5,500                 | 7,518              |
| 10-160-153                        | Taxable Fringe Benefits         | -                  | -                  | -                  | -                     | -                  |
|                                   | <b>Total Personnel Services</b> | <b>209,449</b>     | <b>215,486</b>     | <b>262,508</b>     | <b>241,902</b>        | <b>267,516</b>     |



| Parks Department Line item Detail |                                       | Actual         | Actual         | Budget           | Estimated        | Budget         |
|-----------------------------------|---------------------------------------|----------------|----------------|------------------|------------------|----------------|
| Account                           | Description                           | FY 16-17       | FY 17-18       | FY 18-19         | FY 18-19         | FY 19-20       |
| 10-160-200                        | Building/Facilities Maintenance       | 453            | 1,680          | 2,500            | 2,500            | 1,500          |
| 10-160-202                        | Equipment Maintenance                 | 1,175          | 2,785          | 4,500            | 3,000            | 5,000          |
| 10-160-203                        | Maintenance Agreements                | 458            | 406            | 740              | 740              | 740            |
| 10-160-204                        | Vehicle Maintenance                   | 1,427          | 1,251          | 2,180            | 1,500            | 1,500          |
| 10-160-205                        | Small Equipment                       | 924            | 587            | 12,050           | 7,000            | 7,950          |
| 10-160-206                        | Fuel, Oil, Lube                       | 3,469          | 2,214          | 5,440            | 3,000            | 2,750          |
| 10-160-214                        | Skate Park Maintenance                | -              | -              | 500              | -                | 500            |
| 10-160-216                        | Office Supplies                       | 1,033          | 827            | 1,360            | 1,000            | 1,480          |
| 10-160-218                        | Operational Supplies                  | 10,101         | 10,762         | 15,610           | 13,000           | 13,695         |
| 10-160-220                        | Shop Maintenance Supplies             | -              | -              | -                | -                | -              |
| 10-160-228                        | Utilities                             | 4,320          | 4,751          | 4,980            | 4,980            | 5,100          |
| 10-160-230                        | Contractual/Professional Services     | 18,112         | 22,496         | 47,788           | 40,000           | 45,600         |
| 10-160-234                        | Miscellaneous                         | -              | -              | -                | -                | -              |
| 10-160-235                        | Property Taxes                        | 3,058          | 598            | 700              | 700              | 800            |
| 10-160-238                        | Insurance                             | -              | -              | -                | -                | -              |
| 10-160-240                        | Travel/Training                       | 763            | 510            | 1,600            | 1,000            | 1,600          |
| 10-160-242                        | Dues/Fees/Subscriptions               | 86             | 145            | 195              | 195              | 245            |
| 10-160-244                        | Publications/Notices/Advertising      | -              | 7              | 150              | 150              | 150            |
| 10-160-252                        | Uniforms/Safety/Equipment             | 1,553          | 572            | 1,425            | 1,425            | 2,075          |
| 10-160-254                        | Equipment Rental                      | 100            | 2,387          | 5,000            | 2,500            | 5,000          |
|                                   | <b>Total Materials &amp; Services</b> | <b>47,030</b>  | <b>51,980</b>  | <b>106,718</b>   | <b>82,690</b>    | <b>95,685</b>  |
| 10-160-300                        | Equipment                             | 205,600        | 189,335        | 815,000          | 815,000          | 220,000        |
| 10-160-315                        | Skate Park                            | -              | -              | -                | -                | -              |
|                                   | <b>Total Capital Outlay</b>           | <b>205,600</b> | <b>189,335</b> | <b>815,000</b>   | <b>815,000</b>   | <b>220,000</b> |
| 10-160-401                        | Transfer to Unemployment Fund         | -              | -              | -                | -                | -              |
| 10-160-402                        | Transfer to GF ISF                    | 15,471         | 27,949         | 22,653           | 22,653           | 23,782         |
|                                   | <b>Total Transfers</b>                | <b>15,471</b>  | <b>27,949</b>  | <b>22,653</b>    | <b>22,653</b>    | <b>23,782</b>  |
|                                   | <b>Total Expenditures</b>             | <b>477,550</b> | <b>484,750</b> | <b>1,206,879</b> | <b>1,162,245</b> | <b>606,983</b> |

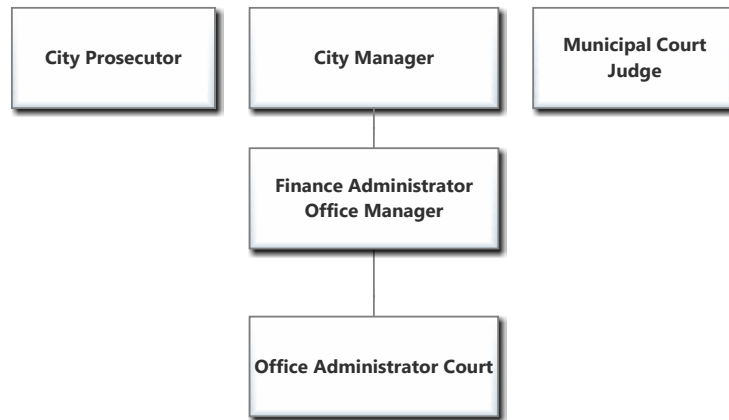
### PARKS DEPARTMENT 10 YEAR HISTORY



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Personnel Services   | 168,404      | 179,685      | 227,219      | 181,894      | 186,866      | 207,399      | 209,449      | 215,486      | 262,508      | 267,516      |
| Materials & Services | 102,533      | 131,608      | 72,976       | 55,148       | 46,950       | 44,546       | 47,030       | 51,980       | 106,718      | 95,685       |
| Capital Outlay       | 15,460       | 25,818       | 187,091      | -            | 25,750       | 137,399      | 205,600      | 189,335      | 815,000      | 220,000      |
| Debt Service         | 938          | 477          | -            | -            | -            | -            | -            | -            | -            | -            |
| Transfers            | 8,262        | 9,247        | 9,725        | 11,499       | 24,457       | 8,953        | 15,471       | 27,949       | 22,653       | 23,782       |



## MUNICIPAL COURT DEPARTMENT



**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

Assist Administration Department in ensuring Council goals are met.

**BUDGET NOTES:**

The Municipal Court’s budget is \$310,045. Within that budget, \$112,507 is budgeted for personnel services costs. The materials and services budget is \$192,595. Of that amount, contractual services for the Judge, City Attorney, court appointed Attorneys and Prosecuting Attorney represent \$120,600. The second largest expenditure in the materials & services is assessments at \$54,000. There will be \$4,943 transferred to the Administration Department.

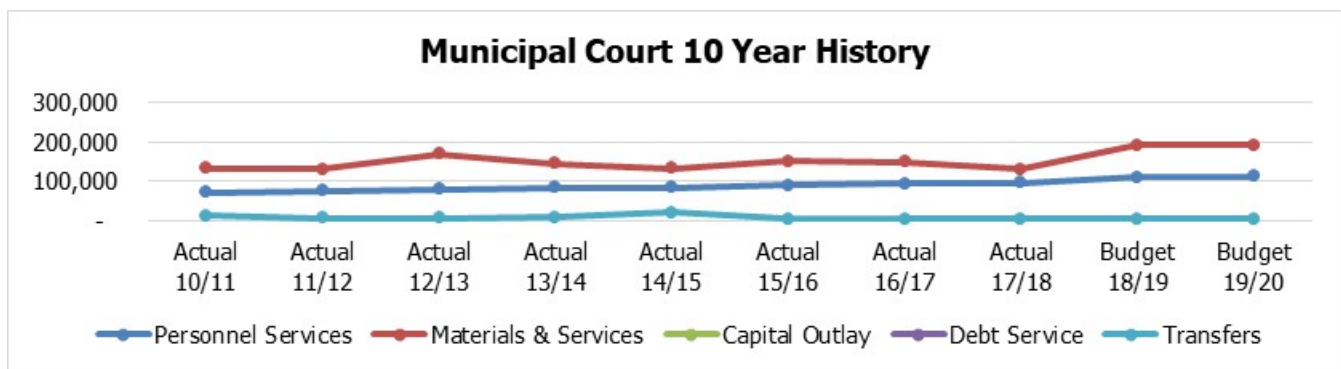
**PERCENTAGE OF TIME ALLOCATION:**

|                                      | Full Time Equivalent Positions |             |             |             | Minimum Salary | Maximum Salary |
|--------------------------------------|--------------------------------|-------------|-------------|-------------|----------------|----------------|
|                                      | 16-17                          | 17-18       | 18-19       | 19-20       |                |                |
| Municipal Court Department           |                                |             |             |             |                |                |
| City Manager                         | 2%                             | 2%          | 2%          | 0%          | 41.87          | 64.95          |
| City Recorder                        | 2%                             | 2%          | 2%          | 5%          | 25.67          | 39.80          |
| Finance Administrator/Office Manager | 5%                             | 5%          | 2%          | 5%          | 36.87          | 57.18          |
| Office Administrator Court           | 100%                           | 100%        | 100%        | 100%        | 20.62          | 26.32          |
| Assistant to City Manager            | 0%                             | 2%          | 2%          | 0%          | 28.59          | 44.34          |
| Office Administrator Court           | 2%                             | 2%          | 2%          | 2%          | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>1.11</b>                    | <b>1.13</b> | <b>1.10</b> | <b>1.12</b> |                |                |

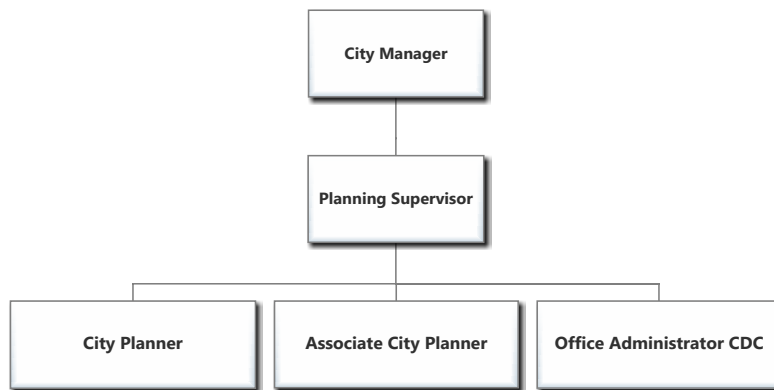


| Municipal Court Department Expenditures | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Estimated FY 18-19 | Proposed Budget FY 19-20 | Approved Budget FY 19-20 | Adopted Budget FY 19-20 |
|---|-----------------|-----------------|-----------------|--------------------|--------------------------|--------------------------|-------------------------|
| <b>Municipal Court</b>                  |                 |                 |                 |                    |                          |                          |                         |
| Personnel services                      | \$ 94,055       | \$ 96,891       | \$ 110,387      | \$ 107,602         | \$ 112,507               | \$ 112,507               | \$ 112,507              |
| Materials & services                    | 148,512         | 131,407         | 191,290         | 156,700            | 192,595                  | 192,595                  | 192,595                 |
| Capital outlay                          |                 |                 |                 |                    |                          |                          |                         |
| Transfers                               | 5,452           | 4,188           | 4,476           | 4,476              | 4,943                    | 4,943                    | 4,943                   |
|   |                 |                 |                 |                    |                          |                          |                         |
|   | \$ 248,019      | \$ 232,486      | \$ 306,153      | \$ 268,778         | \$ 310,045               | \$ 310,045               | \$ 310,045              |

| Municipal Court Department Line Item Detail |                                       | Actual FY 16-17 | Actual FY 17-18 | Budget FY 18-19 | Estimated FY 18-19 | Budget FY 19-20 |
|---|---------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| 10-150-100                                  | City Manager                          | 2,723           | 2,864           | 2,878           | 2,878              | -               |
| 10-150-106                                  | Finance Administrator                 | 4,669           | 4,786           | 5,185           | 5,185              | 5,607           |
| 10-150-107                                  | Assistant to City Manager             | 1,069           | 1,238           | 1,359           | 1,359              | -               |
| 10-150-108                                  | Office Administrator Finance          | 844             | 865             | 963             | 963                | 1,074           |
| 10-150-110                                  | City Recorder                         | 1,551           | 1,589           | 4,131           | 4,131              | 4,255           |
| 10-150-142                                  | Overtime                              | 705             | -               | 2,242           | 2,000              | 2,380           |
| 10-150-144                                  | Office Administrator Court            | 50,432          | 51,373          | 53,611          | 53,611             | 56,865          |
| 10-150-146                                  | Health Insurance                      | 12,074          | 11,522          | 14,098          | 12,500             | 13,802          |
| 10-150-148                                  | Retirement Benefits                   | 14,686          | 17,715          | 20,006          | 19,500             | 22,654          |
| 10-150-150                                  | Social Security                       | 4,739           | 4,778           | 5,629           | 5,200              | 5,614           |
| 10-150-152                                  | Worker's Compensation                 | 563             | 161             | 285             | 275                | 256             |
| 10-150-153                                  | Taxable Fringe Benefits               | -               | -               | -               | -                  | -               |
|   | <b>Total Personnel Services</b>       | <b>94,055</b>   | <b>96,891</b>   | <b>110,387</b>  | <b>107,602</b>     | <b>112,507</b>  |
| 10-150-200                                  | Building/Facilities Maintenance       | 153             | -               | -               | -                  | -               |
| 10-150-202                                  | Equipment Maintenance                 | -               | -               | -               | -                  | -               |
| 10-150-203                                  | Maintenance Agreements                | 3,378           | 3,230           | 4,000           | 3,200              | 3,080           |
| 10-150-205                                  | Small Equipment                       | 300             | 700             | 2,000           | -                  | 2,000           |
| 10-150-216                                  | Office Supplies                       | 2,115           | 1,856           | 2,700           | 2,000              | 2,700           |
| 10-150-228                                  | Utilities                             | 3,455           | 3,607           | 4,620           | 3,500              | 4,620           |
| 10-150-230                                  | Contractual/Professional Services     | 81,080          | 78,139          | 118,500         | 100,000            | 120,600         |
| 10-150-234                                  | Miscellaneous                         | -               | -               | -               | -                  | -               |
| 10-150-238                                  | Insurance                             | 300             | 300             | 300             | 300                | 300             |
| 10-150-240                                  | Travel/Training                       | 1,217           | 1,746           | 3,600           | 2,500              | 3,600           |
| 10-150-242                                  | Dues/Fees/Subscriptions               | 244             | 254             | 775             | 100                | 785             |
| 10-150-244                                  | Publications/Notices/Advertising      | -               | 588             | 695             | 100                | 810             |
| 10-150-248                                  | Jail/Jury                             | -               | -               | 100             | -                  | 100             |
| 10-150-250                                  | Assessments                           | 56,271          | 40,986          | 54,000          | 45,000             | 54,000          |
|   | <b>Total Materials &amp; Services</b> | <b>148,512</b>  | <b>131,407</b>  | <b>191,290</b>  | <b>156,700</b>     | <b>192,595</b>  |
| 10-150-344                                  | Computer Hardware & Software          | -               | -               | -               | -                  | -               |
|   | <b>Total Capital Outlay</b>           | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>        |
| 10-150-401                                  | Transfer to Unemployment              | -               | -               | -               | -                  | -               |
| 10-150-402                                  | Transfer to GF ISF                    | 5,452           | 4,188           | 4,476           | 4,476              | 4,943           |
|   | <b>Total Transfers</b>                | <b>5,452</b>    | <b>4,188</b>    | <b>4,476</b>    | <b>4,476</b>       | <b>4,943</b>    |
|   | <b>Total Expenditures</b>             | <b>248,019</b>  | <b>232,486</b>  | <b>306,153</b>  | <b>268,778</b>     | <b>310,045</b>  |



## PLANNING DEPARTMENT



**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

- |   |   |
|---|---|
| Complete Affordable Housing Program                                 | Update Ordinances and Codes                 |
| Update Rail Corridor Study  | Complete Urban Design Framework             |
| Coordinate with County to Explore Alternative Route to East Airport | Update Comprehensive Plan with Master Plans |

| Planning Department Objective               | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Complete Affordable Housing Program         |     |     |     |     |     |      |      |     |      |     |     |     |
| Coordinate with County - Alternate Route    |     |     |     |     |     |      |      |     |      |     |     |     |
| Update Rail Corridor Study                  |     |     |     |     |     |      |      |     |      |     |     |     |
| Update Comprehensive Plan with Master Plans |     |     |     |     |     |      |      |     |      |     |     |     |
| Complete Urban Design Framework             |     |     |     |     |     |      |      |     |      |     |     |     |
| Update Ordinances and Codes                 |     |     |     |     |     |      |      |     |      |     |     |     |

**BUDGET NOTES:**

The budgeted amount from the General Fund for the department is \$375,333. The Planning Department anticipates revenue of \$50,000. Personnel services costs are budgeted at \$219,473. Material and services costs are estimated at \$123,450. There will be a transfer to the Administration Department of \$32,410.

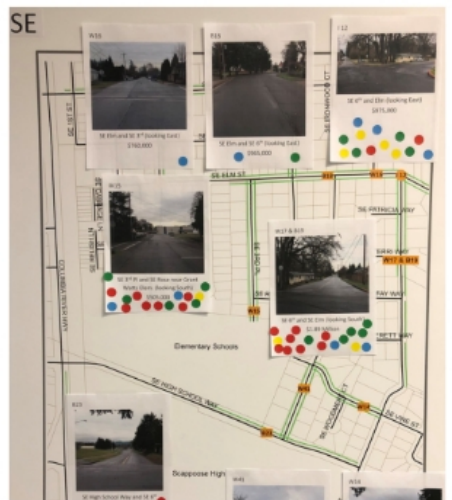
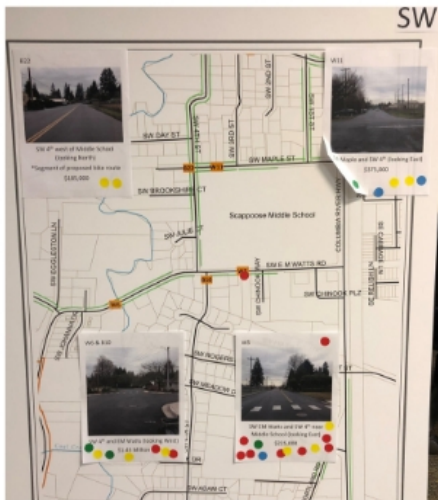
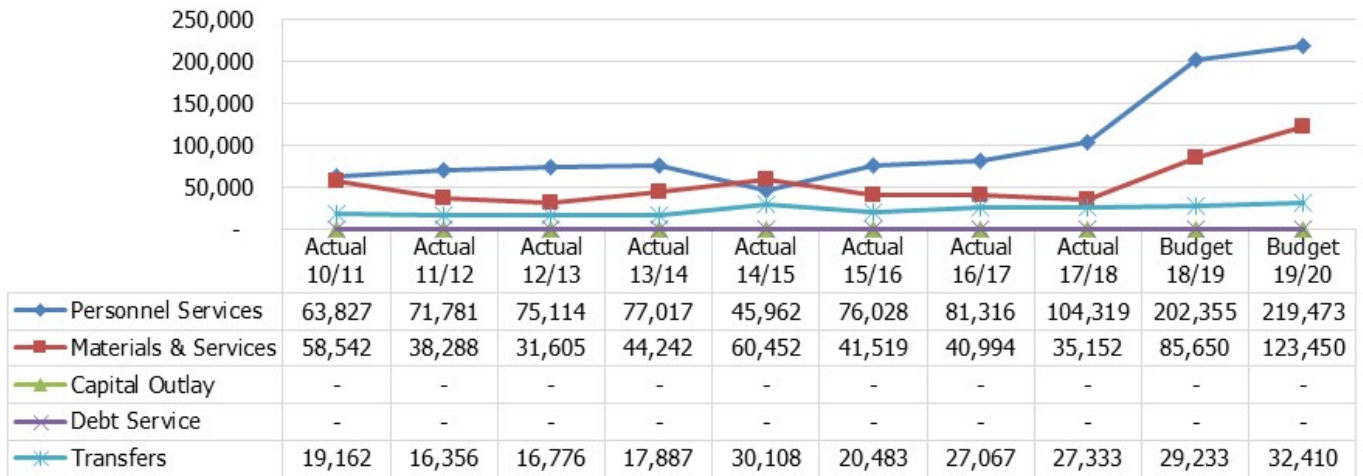
**PERCENTAGE OF TIME ALLOCATION:**

|                                      | Full Time Equivalent Positions |             |             |             | Minimum Salary | Maximum Salary |
|--------------------------------------|--------------------------------|-------------|-------------|-------------|----------------|----------------|
|                                      | 16-17                          | 17-18       | 18-19       | 19-20       |                |                |
| Planning Department                  |                                |             |             |             |                |                |
| City Planner                         | 40%                            | 0%          | 0%          | 0%          | 28.69          | 36.62          |
| Planning Supervisor                  | 0%                             | 61%         | 100%        | 100%        | 28.59          | 44.34          |
| Office Administrator CDC             | 15%                            | 13%         | 50%         | 50%         | 20.62          | 26.32          |
| City Manager                         | 5%                             | 5%          | 5%          | 5%          | 41.87          | 64.95          |
| City Recorder                        | 6%                             | 6%          | 3%          | 3%          | 25.67          | 39.80          |
| Finance Administrator/Office Manager | 3%                             | 3%          | 3%          | 3%          | 36.87          | 57.18          |
| Assistant to City Manager            | 5%                             | 5%          | 5%          | 5%          | 28.59          | 44.34          |
| Office Administrator Finance         | 2%                             | 2%          | 2%          | 2%          | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>0.76</b>                    | <b>0.95</b> | <b>1.68</b> | <b>1.68</b> |                |                |

| Planning Department Expenditures | Actual            | Actual            | Budget            | Estimated         | Proposed          | Approved          | Adopted           |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 16-17          | FY 17-18          | FY 18-19          | FY 18-19          | Budget            | Budget            | Budget            |
| <b>Planning</b>                  |                   |                   |                   |                   |                   |                   |                   |
| Personnel services               | \$ 81,316         | \$ 104,319        | \$ 202,355        | \$ 191,024        | \$ 219,473        | \$ 219,473        | \$ 219,473        |
| Materials & services             | 40,994            | 35,152            | 85,650            | 49,215            | 123,450           | 123,450           | 123,450           |
| Capital outlay                   |                   |                   |                   |                   |                   |                   |                   |
| Transfers                        | 27,067            | 27,333            | 29,233            | 29,233            | 32,410            | 32,410            | 32,410            |
| <b>Total expenditures</b>        | <b>\$ 149,377</b> | <b>\$ 166,804</b> | <b>\$ 317,238</b> | <b>\$ 269,472</b> | <b>\$ 375,333</b> | <b>\$ 375,333</b> | <b>\$ 375,333</b> |

| Planning Department Line Item Detail |                                       | Actual         | Actual         | Budget         | Estimated      | Budget         |
|--------------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account                              | Description                           | FY 16-17       | FY 17-18       | FY 18-19       | FY 18-19       | FY 19-20       |
| 10-120-100                           | City Manager                          | 6,809          | 7,160          | 7,194          | 7,194          | 7,724          |
| 10-120-104                           | Planning Supervisor                   | 24,294         | 38,935         | 78,276         | 78,276         | 84,621         |
| 10-120-106                           | Finance Administrator                 | 2,801          | 2,872          | 3,111          | 3,111          | 3,364          |
| 10-120-107                           | Assistant to City Manager             | 2,673          | 3,095          | 3,397          | 3,397          | 4,143          |
| 10-120-108                           | Office Administrator Finance          | 844            | 865            | 963            | 963            | 1,074          |
| 10-120-110                           | City Recorder                         | 4,653          | 4,767          | 2,479          | 2,479          | 2,553          |
| 10-120-132                           | Office Administrator CDC              | 7,707          | 6,855          | 27,579         | 27,579         | 28,397         |
| 10-120-142                           | Overtime                              | 1,902          | 1,727          | 3,698          | 1,500          | 3,807          |
| 10-120-146                           | Health Insurance                      | 15,547         | 17,470         | 37,680         | 30,800         | 37,356         |
| 10-120-148                           | Retirement Benefits                   | 9,682          | 14,758         | 27,135         | 26,000         | 35,141         |
| 10-120-150                           | Social Security                       | 3,862          | 4,965          | 10,136         | 9,100          | 10,855         |
| 10-120-152                           | Workers' Compensation                 | 544            | 850            | 707            | 625            | 438            |
| 10-120-153                           | Taxable Fringe Benefits               | -              | -              | -              | -              | -              |
|                                      | <b>Total Personnel Services</b>       | <b>81,316</b>  | <b>104,319</b> | <b>202,355</b> | <b>191,024</b> | <b>219,473</b> |
| 10-120-200                           | Building /Facilities Maintenance      | 99             | 155            | 1,000          | 500            | 1,000          |
| 10-120-202                           | Equipment Maintenance                 | -              | -              | -              | -              | -              |
| 10-120-203                           | Maintenance Agreements                | 1,415          | 1,412          | 1,640          | 1,640          | 1,640          |
| 10-120-204                           | Vehicle Maintenance                   | 349            | 233            | 1,030          | 500            | 1,030          |
| 10-120-205                           | Small Equipment                       | 465            | 523            | 1,000          | 500            | 1,000          |
| 10-120-206                           | Fuel, Oil & Lube                      | 147            | 87             | 210            | 75             | 185            |
| 10-120-216                           | Office Supplies                       | 1,496          | 2,032          | 2,900          | 2,900          | 2,600          |
| 10-120-228                           | Utilities                             | 1,618          | 1,636          | 3,300          | 3,300          | 1,800          |
| 10-120-230                           | Contractual/Professional              | 31,894         | 23,951         | 63,025         | 35,000         | 101,750        |
| 10-120-234                           | Miscellaneous                         | -              | -              | -              | -              | -              |
| 10-120-240                           | Travel/Training                       | 1,215          | 1,366          | 4,200          | 3,000          | 4,200          |
| 10-120-242                           | Dues/Fees/Subscriptions               | 420            | 1,119          | 895            | 600            | 1,795          |
| 10-120-244                           | Publications/Notices/Advertising      | 1,876          | 2,637          | 6,450          | 1,200          | 6,450          |
| 10-120-245                           | Matching Grant Fund                   | -              | -              | -              | -              | -              |
|                                      | <b>Total Materials &amp; Services</b> | <b>40,994</b>  | <b>35,152</b>  | <b>85,650</b>  | <b>49,215</b>  | <b>123,450</b> |
| 10-120-300                           | Equipment                             | -              | -              | -              | -              | -              |
|                                      | <b>Total Capital Outlay</b>           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 10-120-401                           | Transfer to Unemployment              | -              | -              | -              | -              | -              |
| 10-120-402                           | Transfer to GF ISF                    | 27,066         | 27,333         | 29,233         | 29,233         | 32,410         |
|                                      | <b>Total Transfers</b>                | <b>27,066</b>  | <b>27,333</b>  | <b>29,233</b>  | <b>29,233</b>  | <b>32,410</b>  |
|                                      | <b>Total Expenditures</b>             | <b>149,377</b> | <b>166,804</b> | <b>317,238</b> | <b>269,472</b> | <b>375,333</b> |

### PLANNING DEPARTMENT 10 YEAR HISTORY





## GENERAL FUND NON-DEPARTMENTAL

**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**BUDGET NOTES:**

There will be two transfers, first one to the Watts House Fund for \$20,000 and the second one to the Unemployment fund for \$65,000. The contingency line item has been budgeted at \$635,301. The unappropriated ending fund balance is budgeted at \$1,500,000.

| <b>Non Departmental Department Expenditures</b> | <b>Actual<br/>FY 16-17</b> | <b>Actual<br/>FY 17-18</b> | <b>Budget<br/>FY 18-19</b> | <b>Estimated<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> | <b>Approved<br/>Budget<br/>FY 19-20</b> | <b>Adopted<br/>Budget<br/>FY 19-20</b> |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| <b>Non Departmental Transfers</b>               | \$ 370,000                 | \$ 20,000                  | \$ 20,000                  | \$ 20,000                     | \$ 185,000                              | \$ 185,000                              | \$ 185,000                             |
| <b>Total expenditures</b>                       | \$ 370,000                 | \$ 20,000                  | \$ 20,000                  | \$ 20,000                     | \$ 185,000                              | \$ 185,000                              | \$ 185,000                             |

| <b>Non Departmental Transfers Line Item Detail</b> |                              | <b>Actual<br/>FY 16-17</b> | <b>Actual<br/>FY 17-18</b> | <b>Budget<br/>FY 18-19</b> | <b>Estimated<br/>FY 18-19</b> | <b>Budget<br/>FY 19-20</b> |
|--|------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| 10-999-418   | Transfer to Unemployment     | -                          | -                          | -                          | -                             | 65,000                     |
| 10-999-424   | Transfer to Foot Paths       | -                          | -                          | -                          | -                             | 100,000                    |
| 10-999-425   | Transfer to Parks SDC        | 350,000                    | -                          | -                          | -                             | -                          |
| 10-999-428   | Transfer to Watts House Fund | 20,000                     | 20,000                     | 20,000                     | 20,000                        | 20,000                     |
|  | <b>Total Transfers</b>       | <b>370,000</b>             | <b>20,000</b>              | <b>20,000</b>              | <b>20,000</b>                 | <b>185,000</b>             |
| 10-999-600   | Contingency                  | -                          | -                          | 670,913                    | -                             | 635,301                    |
| 10-999-900   | Unappropriated Ending Fund   | -                          | -                          | 1,300,000                  | -                             | 1,500,000                  |
|  | <b>Total Expenditures</b>    | <b>370,000</b>             | <b>20,000</b>              | <b>1,990,913</b>           | <b>20,000</b>                 | <b>2,320,301</b>           |
|  | <b>Total General Fund</b>    | <b>3,641,103</b>           | <b>3,381,908</b>           | <b>7,254,203</b>           | <b>4,245,384</b>              | <b>7,362,015</b>           |



## LAW ENFORCEMENT ASSESSMENTS FUND 94

**PURPOSE:**

This fund was established for Law Enforcement Assessment Fees.

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

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

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

**BUDGET NOTES:**

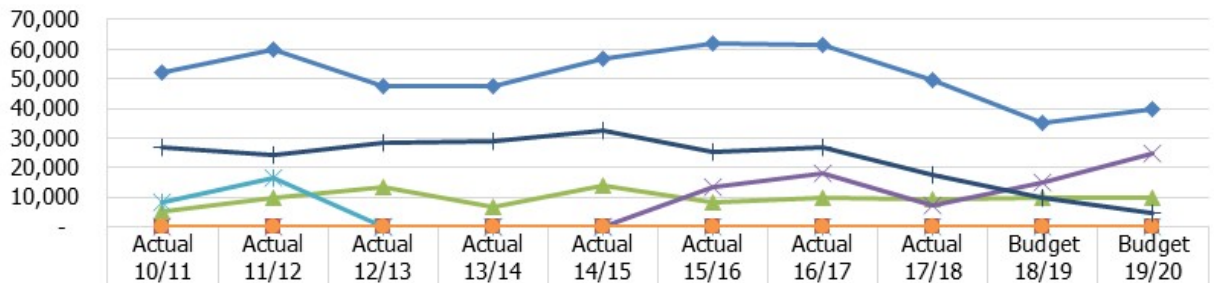
This year there is working capital carryover of \$23,586. The fund anticipates intergovernmental revenue of \$15,000 and interest income of \$900. Total fund resources are estimated at \$39,486. The fund anticipates spending \$10,000 in training activities and \$25,000 for equipment. The fund has a contingency of \$4,486.

| <i>Law Enforcement Assessments 94</i>   |                    |                    |                    |                       | Proposed                       | Approved                       | Adopted                       |
|---|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| Resources                               | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Budget<br>FY 19-20             | Budget<br>FY 19-20             | Budget<br>FY 19-20            |
| Working capital carryover               | \$ 40,053          | \$ 33,810          | \$ 19,335          | \$ 33,246             | \$ 23,586                      | \$ 23,586                      | \$ 23,586                     |
| <b>Current year resources</b>           |                    |                    |                    |                       |                                |                                |                               |
| Interest                                | \$ 261             | \$ 563             | \$ 550             | \$ 840                | \$ 900                         | \$ 900                         | \$ 900                        |
| Intergovernmental                       | 20,992             | 15,108             | 15,000             | 14,500                | 15,000                         | 15,000                         | 15,000                        |
| Transfers                               |                    |                    |                    |                       |                                |                                |                               |
| <b>Total current year resources</b>     | \$ 21,253          | \$ 15,671          | \$ 15,550          | \$ 15,340             | \$ 15,900                      | \$ 15,900                      | \$ 15,900                     |
| <b>Total resources</b>                  | \$ 61,306          | \$ 49,481          | \$ 34,885          | \$ 48,586             | \$ 39,486                      | \$ 39,486                      | \$ 39,486                     |
|   |                    |                    |                    |                       |                                |                                |                               |
| Expenditures                            | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| Materials and services                  | \$ 9,546           | \$ 9,090           | \$ 10,000          | \$ 10,000             | \$ 10,000                      | \$ 10,000                      | \$ 10,000                     |
| Capital outlay                          | 17,950             | 7,145              | 15,000             | 15,000                | 25,000                         | 25,000                         | 25,000                        |
| Debt service                            |                    |                    |                    |                       |                                |                                |                               |
| Transfers                               |                    |                    |                    |                       |                                |                                |                               |
| Contingency                             |                    |                    | 9,885              |                       | 4,486                          | 4,486                          | 4,486                         |
| <b>Total expenditures</b>               | \$ 27,496          | \$ 16,235          | \$ 34,885          | \$ 25,000             | \$ 39,486                      | \$ 39,486                      | \$ 39,486                     |
| <b>Ending available working capital</b> | \$ 33,810          | \$ 33,246          | \$ -               | \$ 23,586             | \$ -                           | \$ -                           | \$ -                          |



| Law Enforcement Line Item Detail |                                       | Actual        | Actual        | Budget        | Estimated     | Budget        |
|----------------------------------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Account                          | Description                           | FY 16-17      | FY 17-18      | FY 18-19      | FY 18-19      | FY 19-20      |
| 94-000-003                       | Interest Earned                       | 261           | 563           | 550           | 840           | 900           |
| 94-000-040                       | Municipal Court Assessments           | 20,992        | 15,108        | 15,000        | 14,500        | 15,000        |
| 94-000-100                       | Miscellaneous                         | -             | -             | -             | -             | -             |
| 94-000-400                       | Transfers In                          | -             | -             | -             | -             | -             |
|                                  | <b>Total Revenue</b>                  | <b>21,253</b> | <b>15,671</b> | <b>15,550</b> | <b>15,340</b> | <b>15,900</b> |
| 94-940-240                       | Law Enforcement & Prevention          | 9,546         | 9,090         | 10,000        | 10,000        | 10,000        |
|                                  | <b>Total Materials &amp; Services</b> | <b>9,546</b>  | <b>9,090</b>  | <b>10,000</b> | <b>10,000</b> | <b>10,000</b> |
| 94-940-300                       | Equipment                             | 17,950        | 7,145         | 15,000        | 15,000        | 25,000        |
| 94-940-306                       | Vehicle Lease or Purchase             | -             | -             | -             | -             | -             |
|                                  | <b>Total Capital Outlay</b>           | <b>17,950</b> | <b>7,145</b>  | <b>15,000</b> | <b>15,000</b> | <b>25,000</b> |
| 94-940-400                       | Transfers Out                         | -             | -             | -             | -             | -             |
|                                  | <b>Total Transfers</b>                | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      |
| 94-940-600                       | Contingency                           | -             | -             | 9,885         | -             | 4,486         |
|                                  | <b>Total Expenditures</b>             | <b>27,496</b> | <b>16,235</b> | <b>34,885</b> | <b>25,000</b> | <b>39,486</b> |

### LAW ENFORCEMENT ASSESSMENT FUND 10 YEAR HISTORY



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources            | 51,997       | 59,948       | 47,612       | 47,557       | 56,811       | 61,877       | 61,306       | 49,481       | 34,885       | 39,486       |
| Personnel Services   | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Materials & Services | 5,348        | 9,535        | 13,366       | 6,647        | 14,103       | 8,304        | 9,546        | 9,090        | 10,000       | 10,000       |
| Capital Outlay       | -            | -            | -            | -            | -            | 13,520       | 17,950       | 7,145        | 15,000       | 25,000       |
| Debt Service         | 8,328        | 16,231       | -            | -            | -            | -            | -            | -            | -            | -            |
| Transfers            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Contingency          | 26,672       | 24,477       | 28,580       | 29,141       | 32,626       | 25,390       | 26,568       | 17,488       | 9,885        | 4,486        |



## WATTS HOUSE FUND 62

**PURPOSE:**

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

**VISION FOR THE YEAR:**

To provide revenue for expenditures related to the Watts House.

**COMPLIANCE WITH COUNCIL GOALS:**

Maintain fiscal responsibility on behalf of the community.

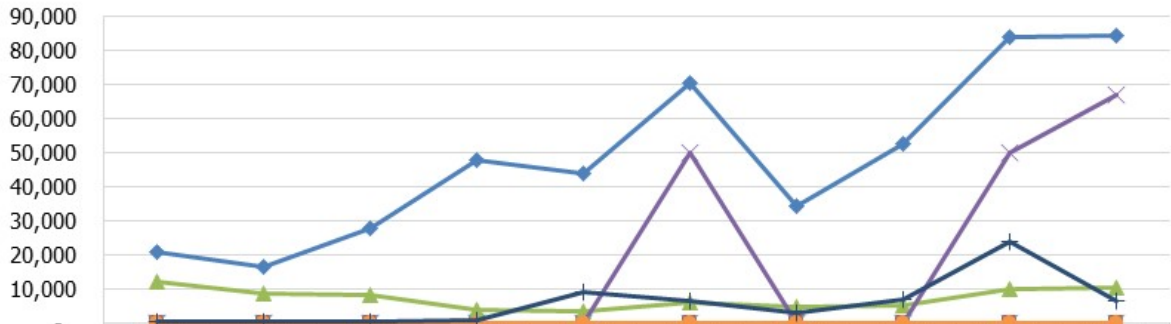
**BUDGET NOTES:**

This year has a beginning working cash carry over of \$46,154. The fund anticipates revenue of \$1,325 in interest, \$17,000 from an Intergovernmental Agency in the form of a grant and \$20,000 to be transferred from the General Fund. Total fund resources are estimated at \$84,479. The fund anticipates spending \$10,600 for materials and services. Under capital outlay, \$67,000 has been budgeted to replace the front porch. Contingency is budgeted at \$6,879.

| <i>Watts House Fund 62</i>              |                  |                  |             |                  |             |             |             |
|---|------------------|------------------|-------------|------------------|-------------|-------------|-------------|
|   | Actual           | Actual           | Budget      | Estimated        | Proposed    | Approved    | Adopted     |
| Resources                               | FY 16-17         | FY 17-18         | FY 18-19    | FY 18-19         | FY 19-20    | FY 19-20    | FY 19-20    |
| Working capital carryover               | \$ 14,295        | \$ 29,404        | \$ 43,749   | \$ 47,239        | \$ 46,154   | \$ 46,154   | \$ 46,154   |
| <b>Current year resources</b>           |                  |                  |             |                  |             |             |             |
| Interest                                | \$ 224           | \$ 651           | \$ 200      | \$ 1,315         | \$ 1,325    | \$ 1,325    | \$ 1,325    |
| Intergovernmental                       |                  | 2,500            | 20,000      |                  | 17,000      | 17,000      | 17,000      |
| Transfers                               | 20,000           | 20,000           | 20,000      | 20,000           | 20,000      | 20,000      | 20,000      |
| <b>Total current year resources</b>     | \$ 20,224        | \$ 23,151        | \$ 40,200   | \$ 21,315        | \$ 38,325   | \$ 38,325   | \$ 38,325   |
| <b>Total resources</b>                  | \$ 34,519        | \$ 52,555        | \$ 83,949   | \$ 68,554        | \$ 84,479   | \$ 84,479   | \$ 84,479   |
|   |                  |                  |             |                  |             |             |             |
|   |                  |                  |             |                  |             |             |             |
| Expenditures                            | Actual           | Actual           | Budget      | Estimated        | Proposed    | Approved    | Adopted     |
|   | FY 16-17         | FY 17-18         | FY 18-19    | FY 18-19         | FY 19-20    | FY 19-20    | FY 19-20    |
| Materials and services                  | \$ 5,115         | \$ 5,316         | \$ 10,000   | \$ 7,400         | \$ 10,600   | \$ 10,600   | \$ 10,600   |
| Capital outlay                          |                  | 0                | 50,000      | 15,000           | 67,000      | 67,000      | 67,000      |
| Transfers                               |                  |                  |             |                  |             |             |             |
| Contingency                             |                  |                  | 23,949      |                  | 6,879       | 6,879       | 6,879       |
| <b>Total expenditures</b>               | \$ 5,115         | \$ 5,316         | \$ 83,949   | \$ 22,400        | \$ 84,479   | \$ 84,479   | \$ 84,479   |
| <b>Ending available working capital</b> | <b>\$ 29,404</b> | <b>\$ 47,239</b> | <b>\$ -</b> | <b>\$ 46,154</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

| Watt House Fund Line Item Detail |                                       | Actual        | Actual        | Budget        | Estimated     | Budget        |
|----------------------------------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Account                          | Description                           | FY 16-17      | FY 17-18      | FY 18-19      | FY 18-19      | FY 19-20      |
| 62-000-003                       | Interest Earned                       | 224           | 651           | 200           | 1,315         | 1,325         |
| 62-000-100                       | Miscellaneous                         | -             | -             | -             | -             | -             |
| 62-000-120                       | Watts House Donations                 | -             | 2,500         | -             | -             | -             |
| 62-000-125                       | Intergovernmental Revenue             | -             | -             | 20,000        | -             | 17,000        |
| 62-000-401                       | Transfers In                          | 20,000        | 20,000        | 20,000        | 20,000        | 20,000        |
|                                  | <b>Total Revenue</b>                  | <b>20,224</b> | <b>23,151</b> | <b>40,200</b> | <b>21,315</b> | <b>38,325</b> |
| 62-620-200                       | Watts House Maintenance               | 2,613         | 3,313         | 7,420         | 5,000         | 7,000         |
| 62-620-228                       | Watts House Utilities                 | 2,502         | 2,003         | 2,580         | 2,400         | 3,600         |
|                                  | <b>Total Materials &amp; Services</b> | <b>5,115</b>  | <b>5,316</b>  | <b>10,000</b> | <b>7,400</b>  | <b>10,600</b> |
| 62-620-326                       | Council Approved Projects             | -             | -             | 50,000        | 15,000        | 67,000        |
|                                  | <b>Total Capital Outlay</b>           | <b>-</b>      | <b>-</b>      | <b>50,000</b> | <b>15,000</b> | <b>67,000</b> |
| 62-620-401                       | Transfers Out                         | -             | -             | -             | -             | -             |
|                                  | <b>Total Transfers</b>                | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      |
| 62-620-600                       | Contingency                           | -             | -             | 23,949        | -             | 6,879         |
|                                  | <b>Total Expenditures</b>             | <b>5,115</b>  | <b>5,316</b>  | <b>83,949</b> | <b>22,400</b> | <b>84,479</b> |

### WATTS HOUSE FUND 10 YEAR HISTORY



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources            | 20,931       | 16,473       | 27,862       | 47,804       | 44,041       | 70,482       | 34,519       | 52,555       | 83,949       | 84,479       |
| Personnel Services   | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Materials & Services | 12,500       | 8,676        | 8,224        | 3,974        | 3,655        | 6,187        | 5,115        | 5,316        | 10,000       | 10,600       |
| Capital Outlay       | -            | -            | -            | -            | -            | 50,000       | -            | -            | 50,000       | 67,000       |
| Debt Service         | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Transfers            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Contingency          | 605          | 585          | 516          | 897          | 9,238        | 6,775        | 3,186        | 7,105        | 23,949       | 6,879        |



## PEG FEE FUND 61

**PURPOSE:**

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

**VISION FOR THE YEAR:**

Upgrade the sound system in the City Council Chambers.

**COMPLIANCE WITH COUNCIL GOALS:**

Continue to develop a stronger communication plan.

**BUDGET NOTES:**

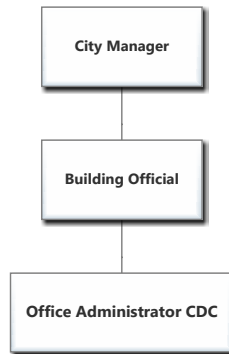
The fund has a beginning cash position of \$90,530. The fund anticipates PEG Fee revenue of \$10,500 and the city collects .52 cents per user per month and the franchise agreement expires 12/2022. Total fund resources are estimated to be \$103,455. The fund expects to spend \$40,200 for materials & services and contingency is budgeted at \$63,255.

| <i>PEG Fee Fund 61</i>                  |            |            |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|------------|------------|
|   | Actual     | Actual     | Budget     | Estimated  | Proposed   | Approved   | Adopted    |
| Resources                               | FY 16-17   | FY 17-18   | FY 18-19   | FY 18-19   | Budget     | Budget     | Budget     |
|   | FY 19-20   | FY 19-20   | FY 19-20   | FY 19-20   | FY 19-20   | FY 19-20   | FY 19-20   |
| Working capital carryover               | \$ 136,874 | \$ 108,322 | \$ 101,865 | \$ 104,380 | \$ 90,530  | \$ 90,530  | \$ 90,530  |
| <b>Current year resources</b>           |            |            |            |            |            |            |            |
| Interest                                | \$ 1,215   | \$ 1,770   | \$ 1,200   | \$ 2,400   | \$ 2,425   | \$ 2,425   | \$ 2,425   |
| Intergovernmental                       | 9,546      | 9,439      | 9,600      | 10,250     | 10,500     | 10,500     | 10,500     |
| Miscellaneous                           | 4,200      |            |            |            |            |            |            |
| Transfers                               |            |            |            |            |            |            |            |
| <b>Total current year resources</b>     | \$ 14,961  | \$ 11,209  | \$ 10,800  | \$ 12,650  | \$ 12,925  | \$ 12,925  | \$ 12,925  |
| <b>Total resources</b>                  | \$ 151,835 | \$ 119,531 | \$ 112,665 | \$ 117,030 | \$ 103,455 | \$ 103,455 | \$ 103,455 |
|   |            |            |            |            |            |            |            |
|   |            |            |            |            |            |            |            |
| Expenditures                            | Actual     | Actual     | Budget     | Estimated  | Proposed   | Approved   | Adopted    |
|   | FY 16-17   | FY 17-18   | FY 18-19   | FY 18-19   | Budget     | Budget     | Budget     |
|   | FY 19-20   | FY 19-20   | FY 19-20   | FY 19-20   | FY 19-20   | FY 19-20   | FY 19-20   |
| Materials and services                  | \$ 43,513  | \$ 15,151  | \$ 35,200  | \$ 26,500  | \$ 40,200  | \$ 40,200  | \$ 40,200  |
| Capital outlay                          |            |            |            |            |            |            |            |
| Transfers                               |            |            |            |            |            |            |            |
| Contingency                             |            |            | 77,465     |            | 63,255     | 63,255     | 63,255     |
| <b>Total expenditures</b>               | \$ 43,513  | \$ 15,151  | \$ 112,665 | \$ 26,500  | \$ 103,455 | \$ 103,455 | \$ 103,455 |
| <b>Ending available working capital</b> | \$ 108,322 | \$ 104,380 | \$ -       | \$ 90,530  | \$ -       | \$ -       | \$ -       |

| PEG Fee Fund Line Item Detail |                                       | Actual        | Actual        | Budget         | Estimated     | Budget         |
|-------------------------------|---------------------------------------|---------------|---------------|----------------|---------------|----------------|
| Account                       | Description                           | FY 16-17      | FY 17-18      | FY 18-19       | FY 18-19      | FY 19-20       |
| 61-000-003                    | Interest Earned                       | 1,215         | 1,770         | 1,200          | 2,400         | 2,425          |
| 61-000-100                    | Miscellaneous                         | 4,200         | -             | -              | -             | -              |
| 61-000-120                    | Peg Fees                              | 9,546         | 9,439         | 9,600          | 10,250        | 10,500         |
| 61-000-401                    | Transfers In                          | -             | -             | -              | -             | -              |
|                               | <b>Total Revenue</b>                  | <b>14,961</b> | <b>11,209</b> | <b>10,800</b>  | <b>12,650</b> | <b>12,925</b>  |
| 61-610-205                    | Small Equipment                       | 3,209         | -             | -              | -             | -              |
| 61-610-228                    | Utilities                             | -             | -             | -              | -             | -              |
| 61-610-230                    | Contractual/Professional              | 24,463        | 1,464         | 20,500         | 6,500         | 16,000         |
| 61-610-242                    | Dues Fees & Subscriptions             | 15,840        | 13,687        | 14,700         | 20,000        | 24,200         |
|                               | <b>Total Materials &amp; Services</b> | <b>43,513</b> | <b>15,151</b> | <b>35,200</b>  | <b>26,500</b> | <b>40,200</b>  |
| 61-610-326                    | Council Approved Expenditure          | -             | -             | -              | -             | -              |
|                               | <b>Total Capital Outlay</b>           | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>      | <b>-</b>       |
| 61-610-600                    | Contingency                           | -             | -             | 77,465         | -             | 63,255         |
|                               | <b>Total Expenditures</b>             | <b>43,513</b> | <b>15,151</b> | <b>112,665</b> | <b>26,500</b> | <b>103,455</b> |



## BUILDING FUND 13



**PURPOSE:**

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

**VISION FOR THE YEAR:**

With the economy continuing to show growth, the Building Department estimates that more than 15 single family homes, along with several multi-family building permits could be taken out this year, in addition to permits for commercial and industrial projects. Its anticipated that commercial and industrial projects will be a much bigger focus for the Department this year, as the number of permits issued for these types of projects is expected to increase noticeably over last year.

**COMPLIANCE WITH COUNCIL GOALS:**

Provide support to ongoing City projects

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

**BUDGET NOTES:**

The Building Fund begins the year with a starting position of \$254,686. Permit revenue and miscellaneous fees are anticipated to be \$242,350. Total anticipated revenue for this fund is projected to be \$251,850 and total fund resources are expected to be \$506,536. Personnel services costs are budgeted at \$233,475. The Materials and services are estimated at \$96,357. There will be a transfer to the General Fund of \$30,000. The contingency is \$116,111.

**PERCENTAGE OF TIME ALLOCATION:**

|                                      | 16-17       | 17-18       | 18-19       | 19-20       | Minimum Salary | Maximum Salary |
|--------------------------------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Building Fund                        |             |             |             |             |                |                |
| Building Official                    | 100%        | 100%        | 100%        | 100%        | 28.59          | 44.34          |
| Office Administrator CDC             | 40%         | 45%         | 50%         | 50%         | 20.62          | 26.32          |
| Planning Supervisor                  | 0%          | 10%         | 0%          | 0%          | 28.59          | 44.34          |
| City Manager                         | 3%          | 3%          | 3%          | 4%          | 41.87          | 64.95          |
| City Recorder                        | 2%          | 2%          | 2%          | 3%          | 25.67          | 39.80          |
| Finance Administrator/Office Manager | 3%          | 3%          | 3%          | 3%          | 36.87          | 57.18          |
| Assistant to City Manager            | 3%          | 3%          | 3%          | 4%          | 28.59          | 44.34          |
| Office Administrator Finance         | 2%          | 2%          | 2%          | 2%          | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>1.53</b> | <b>1.68</b> | <b>1.63</b> | <b>1.66</b> |                |                |

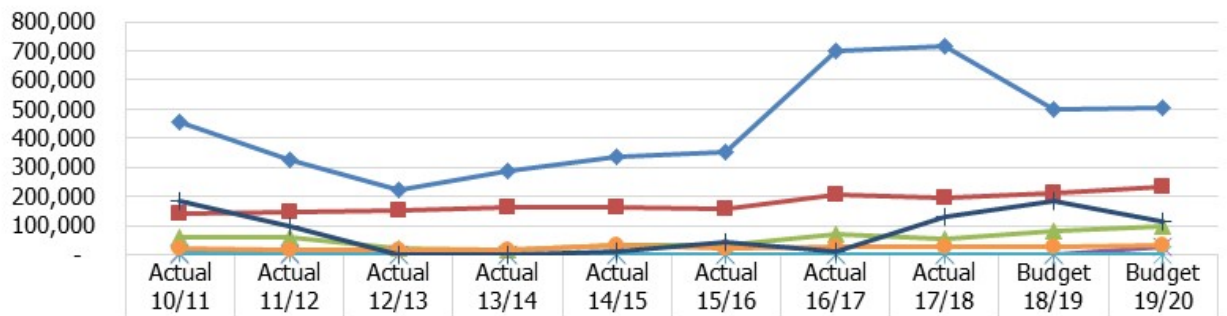
| <b>Building Fund 13</b>             |                   |                   |                 |                   |                 |                 |                 |
|-------------------------------------|-------------------|-------------------|-----------------|-------------------|-----------------|-----------------|-----------------|
|                                     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>   | <b>Estimated</b>  | <b>Proposed</b> | <b>Approved</b> | <b>Adopted</b>  |
| <b>Resources</b>                    | <b>FY 16-17</b>   | <b>FY 17-18</b>   | <b>FY 18-19</b> | <b>FY 18-19</b>   | <b>Budget</b>   | <b>Budget</b>   | <b>Budget</b>   |
|                                     |                   |                   |                 |                   | <b>FY 19-20</b> | <b>FY 19-20</b> | <b>FY 19-20</b> |
| <b>Working capital carryover</b>    | \$ 141,250        | \$ 402,141        | \$ 345,209      | \$ 435,843        | \$ 254,686      | \$ 254,686      | \$ 254,686      |
| <b>Current year resources</b>       |                   |                   |                 |                   |                 |                 |                 |
| Interest                            | \$ 1,935          | \$ 7,354          | \$ 6,900        | \$ 9,500          | \$ 9,500        | \$ 9,500        | \$ 9,500        |
| Permits and licenses                | 559,038           | 300,201           | 140,000         | 110,000           | 242,350         | 242,350         | 242,350         |
| Miscellaneous                       | 2                 | 5,521             | 10,000          | 900               |                 |                 |                 |
| Transfers                           | -                 |                   |                 |                   |                 |                 |                 |
| <b>Total current year resources</b> | \$ 560,975        | \$ 313,076        | \$ 156,900      | \$ 120,400        | \$ 251,850      | \$ 251,850      | \$ 251,850      |
| <b>Total resources</b>              | \$ 702,225        | \$ 715,217        | \$ 502,109      | \$ 556,243        | \$ 506,536      | \$ 506,536      | \$ 506,536      |
|                                     |                   |                   |                 |                   |                 |                 |                 |
|                                     |                   |                   |                 |                   |                 |                 |                 |
| <b>Expenditures</b>                 | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>   | <b>Estimated</b>  | <b>Proposed</b> | <b>Approved</b> | <b>Adopted</b>  |
|                                     | <b>FY 16-17</b>   | <b>FY 17-18</b>   | <b>FY 18-19</b> | <b>FY 18-19</b>   | <b>Budget</b>   | <b>Budget</b>   | <b>Budget</b>   |
|                                     |                   |                   |                 |                   | <b>FY 19-20</b> | <b>FY 19-20</b> | <b>FY 19-20</b> |
| Personnel services                  | \$ 205,024        | \$ 197,574        | \$ 210,224      | \$ 199,356        | \$ 233,475      | \$ 233,475      | \$ 233,475      |
| Materials & services                | 69,093            | 55,618            | 80,232          | 73,945            | 96,357          | 96,357          | 96,357          |
| Capital outlay                      | 0                 | 0                 | 0               |                   | 30,000          | 30,000          | 30,000          |
| Debt service                        |                   |                   |                 |                   |                 |                 |                 |
| Transfers                           | 25,967            | 26,182            | 28,256          | 28,256            | 30,593          | 30,593          | 30,593          |
| Contingency                         |                   |                   | 183,397         |                   | 116,111         | 116,111         | 116,111         |
| <b>Total expenditures</b>           | \$ 300,084        | \$ 279,374        | \$ 502,109      | \$ 301,557        | \$ 506,536      | \$ 506,536      | \$ 506,536      |
| <b>Ending working capital</b>       | <b>\$ 402,141</b> | <b>\$ 435,843</b> | <b>\$ -</b>     | <b>\$ 254,686</b> | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     |

| <b>Building Department Line Item Detail</b> |                                 | <b>Actual</b>   | <b>Actual</b>   | <b>Budget</b>   | <b>Estimated</b> | <b>Budget</b>   |
|---|---------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| <b>Account</b>                              | <b>Description</b>              | <b>FY 16-17</b> | <b>FY 17-18</b> | <b>FY 18-19</b> | <b>FY 18-19</b>  | <b>FY 19-20</b> |
| 13-000-003                                  | Interest Earned                 | 1,935           | 7,354           | 6,900           | 9,500            | 9,500           |
| 13-000-070                                  | Building Permits                | 559,038         | 300,201         | 140,000         | 110,000          | 242,350         |
| 13-000-100                                  | Miscellaneous                   | 2               | 5,521           | 10,000          | 900              | -               |
| 13-000-260                                  | Infar's Inspection Fees         | -               | -               | -               | -                | -               |
| 13-000-900                                  | Transfers In                    | -               | -               | -               | -                | -               |
|   | <b>Total Revenue</b>            | <b>560,975</b>  | <b>313,076</b>  | <b>156,900</b>  | <b>120,400</b>   | <b>251,850</b>  |
| 13-130-100                                  | City Manager                    | 4,085           | 4,296           | 4,316           | 4,316            | 6,179           |
| 13-130-104                                  | Planning Supervisor             | -               | 6,439           | -               | -                | -               |
| 13-130-105                                  | Building Official               | 95,171          | 86,690          | 86,970          | 86,970           | 94,029          |
| 13-130-106                                  | Finance/Office Manager          | 2,801           | 2,872           | 3,111           | 3,111            | 3,364           |
| 13-130-107                                  | Assistant to City Manager       | 1,604           | 1,857           | 2,038           | 2,038            | 3,314           |
| 13-130-108                                  | Office Administrator Finance    | 844             | 865             | 963             | 963              | 1,074           |
| 13-130-110                                  | City Recorder                   | 1,551           | 1,589           | 2,479           | 2,479            | 2,553           |
| 13-130-132                                  | Office Administrator CDC        | 20,551          | 23,609          | 27,579          | 27,579           | 28,397          |
| 13-130-142                                  | Overtime                        | 472             | 2,656           | 3,698           | 1,200            | 3,807           |
| 13-130-146                                  | Health Insurance                | 37,144          | 31,044          | 38,587          | 32,500           | 40,100          |
| 13-130-148                                  | Retirement Benefits             | 28,787          | 21,734          | 27,697          | 26,800           | 36,715          |
| 13-130-150                                  | Social Security                 | 9,429           | 9,824           | 10,492          | 9,600            | 11,418          |
| 13-130-152                                  | Worker's Compensation           | 2,585           | 4,099           | 2,294           | 1,800            | 2,525           |
| 13-130-153                                  | Taxable Fringe Benefits         | -               | -               | -               | -                | -               |
|   | <b>Total Personnel Services</b> | <b>205,024</b>  | <b>197,574</b>  | <b>210,224</b>  | <b>199,356</b>   | <b>233,475</b>  |



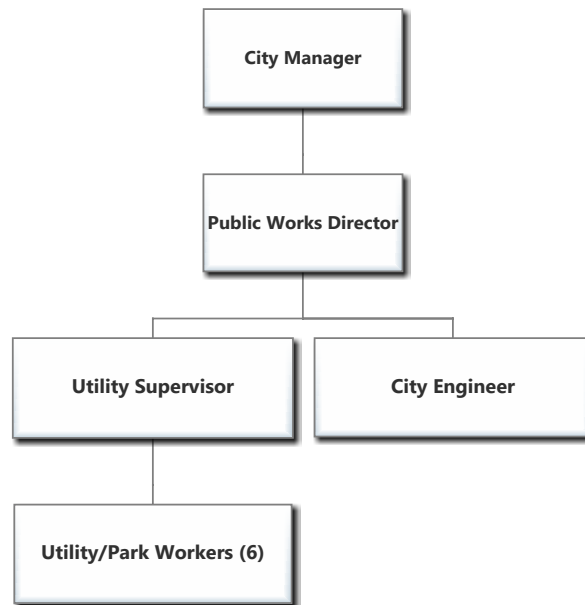
| Building Department Line Item Detail |                                       | Actual         | Actual         | Budget         | Estimated      | Budget         |
|--------------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account                              | Description                           | FY 16-17       | FY 17-18       | FY 18-19       | FY 18-19       | FY 19-20       |
| 13-130-200                           | Building /Facilities Maintenance      | 99             | 155            | 3,000          | 250            | 3,000          |
| 13-130-202                           | Equipment Maintenance                 | -              | -              | -              | -              | -              |
| 13-130-203                           | Maintenance Agreements                | 869            | 1,145          | 1,230          | 1,200          | 1,470          |
| 13-130-204                           | Vehicle Maintenance                   | -              | 952            | 2,290          | 1,645          | 2,290          |
| 13-130-205                           | Small Equipment                       | 295            | 509            | 1,000          | 300            | 1,500          |
| 13-130-206                           | Fuel, Oil, Lube                       | 1,204          | 1,151          | 1,600          | 800            | 1,350          |
| 13-130-216                           | Office Supplies                       | 1,648          | 3,107          | 3,480          | 2,400          | 3,480          |
| 13-130-228                           | Utilities                             | 2,355          | 2,342          | 3,240          | 2,400          | 3,360          |
| 13-130-230                           | Contractual/Professional              | 59,699         | 42,963         | 60,600         | 60,600         | 75,000         |
| 13-130-234                           | Miscellaneous                         | -              | -              | -              | -              | -              |
| 13-130-238                           | Insurance                             | -              | -              | -              | -              | -              |
| 13-130-240                           | Travel/Training                       | 2,043          | 2,425          | 2,800          | 3,000          | 3,300          |
| 13-130-242                           | Dues/Fees/Subscriptions               | 366            | 458            | 442            | 950            | 1,057          |
| 13-130-244                           | Publications/Notices/Advertising      | 416            | 62             | 250            | 250            | 250            |
| 13-130-252                           | Uniforms & Safety Equipment           | 98             | 349            | 300            | 150            | 300            |
| 13-130-254                           | Equipment Rental                      | -              | -              | -              | -              | -              |
|                                      | <b>Total Materials &amp; Services</b> | <b>69,093</b>  | <b>55,618</b>  | <b>80,232</b>  | <b>73,945</b>  | <b>96,357</b>  |
| 13-130-300                           | Equipment                             | -              | -              | -              | -              | 30,000         |
| 13-130-311                           | Equipment Replacement                 | -              | -              | -              | -              | -              |
|                                      | <b>Total Capital Outlay</b>           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>30,000</b>  |
| 13-130-416                           | Transfer to General Fund              | 25,967         | 26,182         | 28,256         | 28,256         | 30,593         |
| 13-130-418                           | Transfer to Unemployment              | -              | -              | -              | -              | -              |
|                                      | <b>Total Transfers</b>                | <b>25,967</b>  | <b>26,182</b>  | <b>28,256</b>  | <b>28,256</b>  | <b>30,593</b>  |
| 13-130-600                           | Contingency                           | -              | -              | 183,397        | -              | 116,111        |
|                                      | <b>Total Expenditures</b>             | <b>300,084</b> | <b>279,374</b> | <b>502,109</b> | <b>301,557</b> | <b>506,536</b> |

### BUILDING FUND 10 YEAR HISTORY



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources            | 454,444      | 324,037      | 224,167      | 289,870      | 337,188      | 354,597      | 702,225      | 715,217      | 502,109      | 506,536      |
| Personnel Services   | 142,723      | 148,853      | 152,264      | 162,235      | 160,780      | 159,879      | 205,024      | 197,574      | 210,224      | 233,475      |
| Materials & Services | 58,175       | 58,006       | 21,808       | 16,316       | 34,753       | 31,618       | 69,093       | 55,618       | 80,232       | 96,357       |
| Capital Outlay       | -            | -            | -            | -            | -            | 2,000        | -            | -            | -            | 30,000       |
| Debt Service         | 4,010        | 4,010        | -            | -            | -            | -            | -            | -            | -            | -            |
| Transfers            | 21,605       | 17,856       | 18,264       | 18,930       | 30,679       | 19,850       | 25,967       | 26,182       | 28,256       | 30,593       |
| Contingency          | 184,764      | 96,760       | 1,737        | 166          | 9,181        | 43,258       | 10,299       | 130,052      | 183,397      | 116,111      |

## 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:**

- |   |   |
|---|---|
| Pursue Transportation Funding   | Develop 5-year CIP, pavement management program |
| Develop a Sidewalk Improvement program                                    | Update Public Works Design Standards            |
| Funding Options for Sidewalk and Safety Corridors                         | Streetscape Improvements                        |
| Joint City/County Road Projects/Maintenance                               |   |
| Coordinate with County to explore alternate route to east side of airport |   |

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

**BUDGET NOTES:**

The Street Fund is funded by monies received from multiple sources. These include: state gas tax revenue which is based on dollars per capita of our city, the Federal Surface Transportation Program Fund, infrastructure fees, and intergovernmental revenue. The budget shows a beginning cash balance of \$425,957 with anticipated current year revenue of \$1,011,468. Beginning with interest income of \$21,000, the state gas tax revenue is \$531,321, surface transportation program at \$429,147 and infrastructure inspection fees at \$30,000, the total resources for this fund is

\$1,437,425. The budgeted expenditures for the Street Fund are \$1,110,516, beginning with personnel services costs which are budgeted at \$253,113 and materials and services are budgeted at \$233,655. The fund also budgeted \$559,147 for capital outlay projects. Capital outlay projects include street light replacement and minor paving projects. There is also \$64,601 in transfers. The fund anticipates a contingency of \$326,909.

**PERCENTAGE OF TIME ALLOCATION:**

| Street Fund                          | 16-17       | 17-18       | 18-19       | 19-20       | Minimum Salary | Maximum Salary |
|--------------------------------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Public Works Director                | 30%         | 30%         | 10%         | 10%         | 36.87          | 57.18          |
| Utility Supervisor                   | 20%         | 30%         | 10%         | 10%         | 28.59          | 44.34          |
| Utility/Parks Worker I               | 15%         | 15%         | 10%         | 20%         | 19.16          | 24.45          |
| Utility/Parks Worker II              | 30%         | 25%         | 10%         | 0%          | 22.82          | 29.12          |
| Utility/Parks Worker III             | 20%         | 15%         | 10%         | 20%         | 25.14          | 32.09          |
| Office Administrator CDC             | 15%         | 14%         | 0%          | 0%          | 20.62          | 26.32          |
| City Planner                         | 20%         | 0%          | 0%          | 0%          | 28.69          | 36.62          |
| Planning Supervisor                  | 0%          | 13%         | 0%          | 0%          | 28.59          | 44.34          |
| City Manager                         | 21%         | 21%         | 21%         | 21%         | 41.87          | 64.95          |
| City Recorder                        | 15%         | 15%         | 15%         | 15%         | 25.67          | 39.80          |
| City Engineer                        | 34%         | 34%         | 30%         | 30%         | 31.88          | 49.46          |
| Engineer Assistant PW                | 0%          | 34%         | 0%          | 0%          | 24.65          | 37.64          |
| Finance Administrator/Office Manager | 15%         | 15%         | 15%         | 15%         | 36.87          | 57.18          |
| Assistant to City Manager            | 21%         | 21%         | 21%         | 21%         | 28.59          | 44.34          |
| Office Administrator Finance         | 2%          | 2%          | 2%          | 2%          | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>2.58</b> | <b>2.84</b> | <b>1.54</b> | <b>1.64</b> |                |                |

| <b>Street Fund 20</b>               |                            |                            |                            |                               |   |   |  |
|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
|                                     | <b>Actual<br/>FY 16-17</b> | <b>Actual<br/>FY 17-18</b> | <b>Budget<br/>FY 18-19</b> | <b>Estimated<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> | <b>Approved<br/>Budget<br/>FY 19-20</b> | <b>Adopted<br/>Budget<br/>FY 19-20</b> |
| <b>Resources</b>                    |                            |                            |                            |                               |   |   |  |
| <b>Working capital carryover</b>    | \$ 556,205                 | \$ 849,051                 | \$ 105,053                 | \$ 1,311,865                  | \$ 425,957                              | \$ 425,957                              | \$ 425,957                             |
| <b>Current year resources</b>       |                            |                            |                            |                               |   |   |  |
| Interest                            | \$ 5,925                   | \$ 8,527                   | \$ 5,400                   | \$ 21,000                     | \$ 21,000                               | \$ 21,000                               | \$ 21,000                              |
| Intergovernmental                   | 976,268                    | 2,754,243                  | 3,542,289                  | 1,728,072                     | 960,468                                 | 960,468                                 | 960,468                                |
| Charges for services                | 44,133                     | 8,331                      | 40,000                     | 104,133                       | 30,000                                  | 30,000                                  | 30,000                                 |
| Miscellaneous                       | 362                        | 2,868                      |                            | 1,320                         |   |   |  |
| Transfers                           |                            | 35,000                     | 0                          |                               |   |   |  |
| <b>Total current year resources</b> | \$ 1,026,688               | \$ 2,808,969               | \$ 3,587,689               | \$ 1,854,525                  | \$ 1,011,468                            | \$ 1,011,468                            | \$ 1,011,468                           |
| <b>Total resources</b>              | \$ 1,582,893               | \$ 3,658,020               | \$ 3,692,742               | \$ 3,166,390                  | \$ 1,437,425                            | \$ 1,437,425                            | \$ 1,437,425                           |
| <b>Expenditures</b>                 |                            |                            |                            |                               |   |   |  |
| Personnel services                  | \$ 305,660                 | \$ 319,753                 | \$ 229,997                 | \$ 215,454                    | \$ 253,113                              | \$ 253,113                              | \$ 253,113                             |
| Materials & services                | 134,559                    | 129,401                    | 252,713                    | 178,000                       | 233,655                                 | 233,655                                 | 233,655                                |
| Capital outlay                      | 211,758                    | 1,813,613                  | 3,123,972                  | 2,288,800                     | 559,147                                 | 559,147                                 | 559,147                                |
| Debt service                        |                            |                            |                            |                               |   |   |  |
| Transfers                           | 81,865                     | 83,388                     | 58,179                     | 58,179                        | 64,601                                  | 64,601                                  | 64,601                                 |
| Contingency                         |                            |                            | 27,881                     |                               | 326,909                                 | 326,909                                 | 326,909                                |
| <b>Total expenditures</b>           | \$ 733,842                 | \$ 2,346,155               | \$ 3,692,742               | \$ 2,740,433                  | \$ 1,437,425                            | \$ 1,437,425                            | \$ 1,437,425                           |
| <b>Ending working capital</b>       | \$ 849,051                 | \$ 1,311,865               | \$ -                       | \$ 425,957                    | \$ -                                    | \$ -                                    | \$ -                                   |

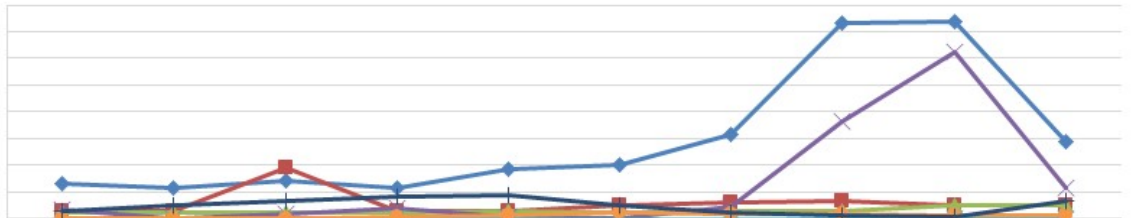
# City of Scappoose

| Street Fund Line Item Detail |                                       | Actual           | Actual           | Budget           | Estimated        | Budget           |
|------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Account                      | Description                           | FY 16-17         | FY 17-18         | FY 18-19         | FY 18-19         | FY 19-20         |
| 20-000-003                   | Interest Earned                       | 5,925            | 8,527            | 5,400            | 21,000           | 21,000           |
| 20-000-100                   | Miscellaneous                         | 362              | 2,868            | -                | 1,320            | -                |
| 20-000-120                   | Surface Trans Program Funds           | -                | 102,417          | 348,972          | -                | 429,147          |
| 20-000-125                   | Intergovernmental Revenue             | 575,000          | 2,222,434        | 2,700,000        | 1,203,072        | -                |
| 20-000-160                   | State Gas Tax                         | 401,268          | 429,392          | 493,317          | 525,000          | 531,321          |
| 20-000-260                   | Infrastructure Inspection Fees        | 44,133           | 8,331            | 40,000           | 104,133          | 30,000           |
| 20-000-904                   | Transfer in Storm Drainage            | -                | 35,000           | -                | -                | -                |
|                              | <b>Total Revenue</b>                  | <b>1,026,688</b> | <b>2,808,969</b> | <b>3,587,689</b> | <b>1,854,525</b> | <b>1,011,468</b> |
| 20-200-100                   | City Manager                          | 28,596           | 30,071           | 30,214           | 30,214           | 30,896           |
| 20-200-102                   | Public Works Director                 | 28,684           | 28,818           | 10,488           | 10,488           | 11,342           |
| 20-200-104                   | Planning Supervisor                   | 12,147           | 7,948            | -                | -                | -                |
| 20-200-106                   | Finance/Office Manager                | 14,007           | 14,359           | 15,554           | 15,554           | 16,821           |
| 20-200-107                   | Assistant to City Manager             | 11,225           | 13,000           | 14,268           | 14,268           | 16,571           |
| 20-200-108                   | Office Administrator Finance          | 844              | 865              | 963              | 963              | 1,074            |
| 20-200-110                   | City Recorder                         | 11,633           | 11,918           | 12,394           | 12,394           | 12,764           |
| 20-200-113                   | City Engineer                         | 32,599           | 32,902           | 30,910           | 30,910           | 31,838           |
| 20-200-118                   | Field Service Supervisor              | 13,501           | 21,784           | 7,965            | 7,965            | 8,614            |
| 20-200-121                   | Utility Workers                       | 35,866           | 30,799           | 17,948           | 17,948           | 23,079           |
| 20-200-123                   | Engineering Assistant PW              | -                | 6,532            | -                | -                | -                |
| 20-200-132                   | Office Administrator CDC              | 7,706            | 7,370            | -                | -                | -                |
| 20-200-142                   | Overtime                              | 2,002            | 1,111            | 1,006            | 500              | 1,201            |
| 20-200-146                   | Health Insurance                      | 48,255           | 46,381           | 38,769           | 28,000           | 38,099           |
| 20-200-148                   | Retirement Benefits                   | 37,503           | 45,737           | 35,324           | 33,500           | 45,188           |
| 20-200-150                   | Social Security                       | 14,945           | 15,577           | 11,337           | 10,500           | 12,336           |
| 20-200-152                   | Workers' Compensation                 | 6,145            | 4,582            | 2,857            | 2,250            | 3,290            |
| 20-200-153                   | Taxable Fringe Benefits               |                  |                  |                  |                  |                  |
|                              | <b>Total Personnel Services</b>       | <b>305,660</b>   | <b>319,753</b>   | <b>229,997</b>   | <b>215,454</b>   | <b>253,113</b>   |
| 20-200-200                   | Building/Facilities Maintenance       | 415              | 1,732            | 2,500            | 1,000            | 1,500            |
| 20-200-202                   | Equipment Maintenance                 | 845              | 875              | 3,500            | 3,000            | 2,800            |
| 20-200-203                   | Maintenance Agreements                | 607              | 741              | 990              | 800              | 910              |
| 20-200-204                   | Vehicle Maintenance                   | 4,630            | 3,501            | 2,180            | 1,000            | 2,000            |
| 20-200-205                   | Small Equipment                       | 3,729            | 1,529            | 5,000            | 1,500            | 3,500            |
| 20-200-206                   | Fuel/Oil/Lube                         | 2,421            | 3,271            | 6,000            | 4,000            | 4,250            |
| 20-200-208                   | Street Maintenance                    | 5,445            | 1,103            | 66,000           | 15,000           | 30,000           |
| 20-200-210                   | Street Light Maintenance              | 8,350            | 13,548           | 12,000           | 12,000           | 13,800           |
| 20-200-212                   | Sign Maintenance                      | 3,033            | 3,946            | 4,920            | 2,000            | 3,500            |
| 20-200-216                   | Office Supplies                       | 2,088            | 1,961            | 2,280            | 1,500            | 2,400            |
| 20-200-218                   | Operational Supplies                  | 15,824           | 15,812           | 10,680           | 5,000            | 5,300            |
| 20-200-227                   | Electrical Operations                 | 34,125           | 34,932           | 36,000           | 43,800           | 45,600           |
| 20-200-228                   | Utilities                             | 3,096            | 3,537            | 3,780            | 3,500            | 3,720            |
| 20-200-230                   | Contractual/Professional              | 41,101           | 29,375           | 84,013           | 73,500           | 101,350          |
| 20-200-234                   | Miscellaneous                         | -                | -                | -                | -                | -                |
| 20-200-235                   | Property Tax                          | 3,811            | 3,378            | 3,800            | 3,800            | 3,800            |
| 20-200-238                   | Insurance                             | -                | 6,738            | -                | -                | -                |
| 20-200-240                   | Travel/Training                       | 3,330            | 2,103            | 3,000            | 2,500            | 3,000            |
| 20-200-242                   | Dues/Fees/Subscriptions               | 265              | 413              | 600              | 600              | 500              |
| 20-200-244                   | Publications/Notices/Advertising      | (54)             | 201              | 1,000            | 1,000            | 750              |
| 20-200-252                   | Uniforms/Safety                       | 1,496            | 543              | 3,470            | 2,000            | 3,975            |
| 20-200-254                   | Equipment Rental                      | -                | 163              | 1,000            | 500              | 1,000            |
|                              | <b>Total Materials &amp; Services</b> | <b>134,559</b>   | <b>129,401</b>   | <b>252,713</b>   | <b>178,000</b>   | <b>233,655</b>   |
| 20-200-300                   | Equipment                             | 7,955            | 35,103           | 55,000           | 38,800           | 50,000           |
| 20-200-305                   | Street Improvements                   | 170,693          | 1,778,509        | 3,068,972        | 2,250,000        | 509,147          |
| 20-200-311                   | Equipment Replacement                 | 33,110           | -                | -                | -                | -                |
|                              | <b>Total Capital Outlay</b>           | <b>211,758</b>   | <b>1,813,613</b> | <b>3,123,972</b> | <b>2,288,800</b> | <b>559,147</b>   |
| 20-200-500                   | Vehicle Lease Principal               | -                | -                | -                | -                | -                |
| 20-200-501                   | Vehicle Lease Interest                | -                | -                | -                | -                | -                |
|                              | <b>Total Debt Service</b>             | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| 20-200-410                   | Transfer to GF ISF                    | 81,865           | 83,388           | 58,179           | 58,179           | 64,601           |
| 20-200-411                   | Transfer to Storm Drainage            | -                | -                | -                | -                | -                |
| 20-200-418                   | Transfer to Unemployment              | -                | -                | -                | -                | -                |
|                              | <b>Total Transfers</b>                | <b>81,865</b>    | <b>83,388</b>    | <b>58,179</b>    | <b>58,179</b>    | <b>64,601</b>    |
| 20-200-600                   | Contingency                           | -                | -                | 27,881           | -                | 326,909          |
|                              | <b>Total Expenditures</b>             | <b>733,842</b>   | <b>2,346,155</b> | <b>3,692,742</b> | <b>2,740,433</b> | <b>1,437,425</b> |



### STREET FUND 10 YEAR HISTORY

4,000,000  
3,500,000  
3,000,000  
2,500,000  
2,000,000  
1,500,000  
1,000,000  
500,000  
-



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources            | 649,053      | 574,820      | 702,406      | 579,825      | 909,537      | 1,008,908    | 1,582,893    | 3,658,020    | 3,692,742    | 1,437,425    |
| Personnel Services   | 134,267      | 144,072      | 946,674      | 124,908      | 142,409      | 241,294      | 305,660      | 319,753      | 252,713      | 233,655      |
| Materials & Services | 118,895      | 121,489      | 98,885       | 99,850       | 127,762      | 98,532       | 134,559      | 129,401      | 252,713      | 233,655      |
| Capital Outlay       | 171,438      | -            | 88,796       | 183,588      | 20,637       | 5,900        | 211,758      | 1,813,613    | 3,123,972    | 559,147      |
| Debt Service         | 1,407        | 1,408        | 716          | -            | -            | -            | -            | -            | -            | -            |
| Transfers            | 11,381       | 12,567       | 12,837       | 15,871       | 46,738       | 106,977      | 81,865       | 83,388       | 58,179       | 64,601       |
| Contingency          | 124,314      | 247,533      | 312,755      | 411,879      | 426,396      | 251,463      | 99,995       | 54,419       | 27,881       | 326,909      |



## FOOT PATH & BICYCLE TRAILS FUND 25

**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

|   |  |
|---|--|
| Begin to develop a South Scappoose Creek Trail Plan | Develop a Sidewalk Improvement Program |
| Examine/Promote Vista Property Development          |  |

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

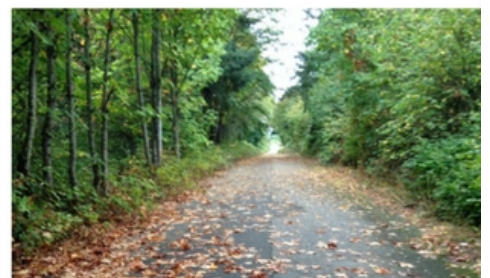
**BUDGET NOTES:**

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$44,377. The fund anticipates revenue in the amount of \$106,467. The City expects to receive \$5,367 from state gas tax revenue and \$1,100 from interest income. The total revenue for the fund is \$150,844. The City plans to spend \$3,000 for repairs and maintenance of existing foot paths. This fund also has \$142,000 in capital outlay for developing new trails and the new City Sidewalk Program. The fund anticipates a contingency of \$5,844.

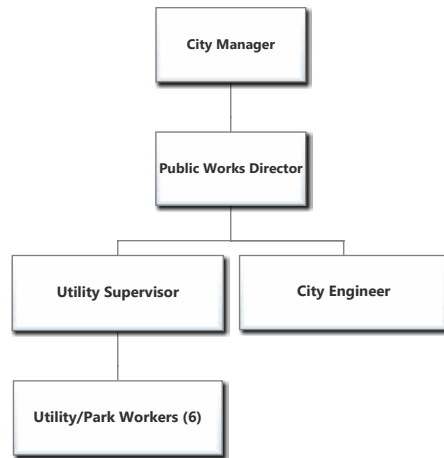
| <i>Foot Paths &amp; Bicycle Trails Fund 25</i> |                    |                    |                    |                       |                                |                                |                               |
|--|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| Resources                                      | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| <b>Working capital carryover</b>               | \$ 28,747          | \$ 33,123          | \$ 37,883          | \$ 38,053             | \$ 44,377                      | \$ 44,377                      | \$ 44,377                     |
| <b>Current year resources</b>                  |                    |                    |                    |                       |                                |                                |                               |
| Interest                                       | \$ 323             | \$ 593             | \$ 575             | \$ 1,074              | \$ 1,100                       | \$ 1,100                       | \$ 1,100                      |
| Intergovernmental revenues                     | 4,053              | 4,337              | 4,983              | 5,250                 | 5,367                          | 5,367                          | 5,367                         |
| Transfers                                      |                    |                    |                    |                       | 100,000                        | 100,000                        | 100,000                       |
| <b>Total current year resources</b>            | \$ 4,376           | \$ 4,930           | \$ 5,558           | \$ 6,324              | \$ 106,467                     | \$ 106,467                     | \$ 106,467                    |
| <b>Total resources</b>                         | \$ 33,123          | \$ 38,053          | \$ 43,441          | \$ 44,377             | \$ 150,844                     | \$ 150,844                     | \$ 150,844                    |
|  |                    |                    |                    |                       | <b>Proposed</b>                | <b>Approved</b>                | <b>Adopted</b>                |
| Expenditures                                   | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Budget<br>FY 19-20             | Budget<br>FY 19-20             | Budget<br>FY 19-20            |
| Material & services                            | \$ -               | \$ -               | \$ 3,000           |                       | \$ 3,000                       | \$ 3,000                       | \$ 3,000                      |
| Capital outlay                                 | -                  | -                  | 36,000             |                       | 142,000                        | 142,000                        | 142,000                       |
| Contingency                                    |                    |                    | 4,441              |                       | 5,844                          | 5,844                          | 5,844                         |
| <b>Total expenditures</b>                      | \$ -               | \$ -               | \$ 43,441          | \$ -                  | \$ 150,844                     | \$ 150,844                     | \$ 150,844                    |
| <b>Ending working capital</b>                  | \$ 33,123          | \$ 38,053          | \$ -               | \$ 44,377             | \$ -                           | \$ -                           | \$ -                          |



| Foot Path & Bicycle Trails Fund Line Item Detail |                                       | Actual       | Actual       | Budget        | Estimated    | Budget         |
|--|---------------------------------------|--------------|--------------|---------------|--------------|----------------|
| Account  | Description                           | FY 16-17     | FY 17-18     | FY 18-19      | FY 18-19     | FY 19-20       |
| 25-000-003                                       | Interest Earned                       | 323          | 593          | 575           | 1,074        | 1,100          |
| 25-000-160                                       | State Gas Tax (1%)                    | 4,053        | 4,337        | 4,983         | 5,250        | 5,367          |
| 25-000-170                                       | Intergovernmental Revenue             | -            | -            | -             | -            | -              |
| 25-000-904                                       | Transfers In                          | -            | -            | -             | -            | 100,000        |
|  | <b>Total Revenue</b>                  | <b>4,376</b> | <b>4,930</b> | <b>5,558</b>  | <b>6,324</b> | <b>106,467</b> |
| 25-250-218                                       | Operational Supplies                  | -            | -            | 1,000         | -            | 1,000          |
| 25-250-230                                       | Contractual Professional              | -            | -            | 2,000         | -            | 2,000          |
|  | <b>Total Materials &amp; Services</b> | <b>-</b>     | <b>-</b>     | <b>3,000</b>  | <b>-</b>     | <b>3,000</b>   |
| 25-250-315                                       | City Sidewalk Program                 | -            | -            | -             | -            | 100,000        |
| 25-250-326                                       | Council Approved Projects             | -            | -            | 36,000        | -            | 42,000         |
|  | <b>Total Capital Outlay</b>           | <b>-</b>     | <b>-</b>     | <b>36,000</b> | <b>-</b>     | <b>142,000</b> |
| 25-250-410                                       | Transfer to Street Fund               | -            | -            | -             | -            | -              |
|  | <b>Total Transfers</b>                | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>-</b>       |
| 25-250-600                                       | Contingency                           | -            | -            | 4,441         | -            | 5,844          |
|  | <b>Total Expenditures</b>             | <b>-</b>     | <b>-</b>     | <b>43,441</b> | <b>-</b>     | <b>150,844</b> |



## STORMWATER DRAINAGE FUND 26



**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

- |                               |                                      |
|-------------------------------|--------------------------------------|
| Address aging infrastructure  | Update/Review Stormwater Fees        |
| Update SDC's                  | Update Public Works Design Standards |
| Update Stormwater Master Plan | Develop Capital Improvement Plan     |

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

**BUDGET NOTES:**

The beginning Stormwater Drainage fund balance is \$132,618. The budget anticipates revenue of \$4,000 from interest income and expects to collect \$222,268 in Stormwater user fees. Total resources for the Stormwater Drainage Fund are \$370,886. The fund anticipates expenditures of \$92,060 for personnel services, \$128,350 for materials and services. The contingency line item is \$150,476.

**PERCENTAGE OF TIME ALLOCATION:**

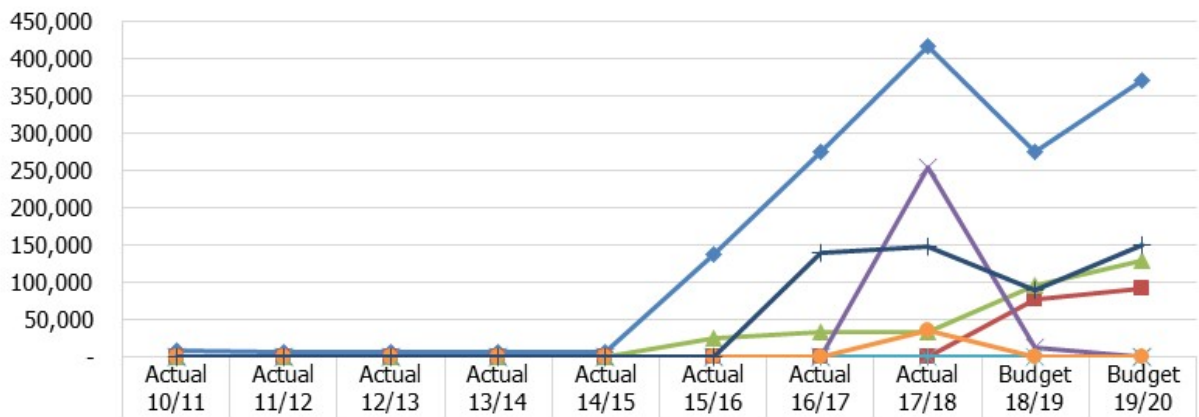
|                                      | 16-17       | 17-18       | 18-19       | 19-20       | Minimum Salary | Maximum Salary |
|--------------------------------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Stormwater Fund                      |             |             |             |             |                |                |
| Public Works Director                |             |             | 10%         | 10%         | 36.87          | 57.18          |
| Utility Supervisor                   |             |             | 10%         | 10%         | 28.59          | 44.34          |
| Utility/Parks Worker I               |             |             | 20%         | 20%         | 19.16          | 24.45          |
| Utility/Parks Worker II              |             |             | 0%          | 0%          | 22.82          | 29.12          |
| Utility/Parks Worker III             |             |             | 20%         | 20%         | 25.14          | 32.09          |
| City Manager                         |             |             | 0%          | 0%          | 41.87          | 64.95          |
| City Recorder                        |             |             | 0%          | 0%          | 25.67          | 39.80          |
| City Engineer                        |             |             | 10%         | 10%         | 31.88          | 49.46          |
| Finance Administrator/Office Manager |             |             | 0%          | 0%          | 36.87          | 57.18          |
| Assistant to City Manager            |             |             | 0%          | 0%          | 28.59          | 44.34          |
| Office Administrator Finance         |             |             | 0%          | 0%          | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>0.00</b> | <b>0.00</b> | <b>0.70</b> | <b>0.70</b> |                |                |

| <b>Stormwater Drainage Fund 26</b>  |                            |                            |                            |                               |   |   |  |
|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| <b>Resources</b>                    | <b>Actual<br/>FY 16-17</b> | <b>Actual<br/>FY 17-18</b> | <b>Budget<br/>FY 18-19</b> | <b>Estimated<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> | <b>Approved<br/>Budget<br/>FY 19-20</b> | <b>Adopted<br/>Budget<br/>FY 19-20</b> |
| <b>Working capital carryover</b>    | \$ 112,478                 | \$ 240,668                 | \$ 72,723                  | \$ 94,919                     | \$ 132,618                              | \$ 132,618                              | \$ 132,618                             |
| <b>Current year resources</b>       |                            |                            |                            |                               |   |   |  |
| Interest                            | \$ 1,950                   | \$ 3,758                   | \$ 4,300                   | \$ 3,800                      | \$ 4,000                                | \$ 4,000                                | \$ 4,000                               |
| Intergovernmental                   |                            |                            | 12,000                     |                               | 12,000                                  | 12,000                                  | 12,000                                 |
| Charges for services                | 160,231                    | 172,989                    | 185,318                    | 190,800                       | 222,268                                 | 222,268                                 | 222,268                                |
| Miscellaneous                       |                            |                            |                            |                               |   |   |  |
| Transfers                           |                            |                            |                            |                               |   |   |  |
| <b>Total current year resources</b> | \$ 162,181                 | \$ 176,747                 | \$ 201,618                 | \$ 194,600                    | \$ 238,268                              | \$ 238,268                              | \$ 238,268                             |
| <b>Total resources</b>              | \$ 274,659                 | \$ 417,415                 | \$ 274,341                 | \$ 289,519                    | \$ 370,886                              | \$ 370,886                              | \$ 370,886                             |
|                                     |                            |                            |                            |                               |   |   |  |
| <b>Expenditures</b>                 | <b>Actual<br/>FY 16-17</b> | <b>Actual<br/>FY 17-18</b> | <b>Budget<br/>FY 18-19</b> | <b>Estimated<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> | <b>Approved<br/>Budget<br/>FY 19-20</b> | <b>Adopted<br/>Budget<br/>FY 19-20</b> |
| Personnel services                  | \$ -                       | \$ -                       | \$ 77,328                  | \$ 72,515                     | \$ 92,060                               | \$ 92,060                               | \$ 92,060                              |
| Materials & services                | 33,991                     | 32,644                     | 95,564                     | 72,600                        | 128,350                                 | 128,350                                 | 128,350                                |
| Capital outlay                      |                            | 254,852                    | 11,786                     | 11,786                        | -                                       | -                                       | -                                      |
| Debt service                        |                            |                            |                            |                               |   |   |  |
| Transfers                           |                            | 35,000                     |                            |                               |   |   |  |
| Contingency                         |                            |                            | 89,663                     |                               | 150,476                                 | 150,476                                 | 150,476                                |
| <b>Total expenditures</b>           | \$ 33,991                  | \$ 322,496                 | \$ 274,341                 | \$ 156,901                    | \$ 370,886                              | \$ 370,886                              | \$ 370,886                             |
| <b>Ending working capital</b>       | \$ 240,668                 | \$ 94,919                  | \$ -                       | \$ 132,618                    | \$ -                                    | \$ -                                    | \$ -                                   |



| Stormwater Drainage Fund Line Item Detail |                                       | Actual         | Actual         | Budget         | Estimated      | Budget         |
|---|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account                                   | Description                           | FY 16-17       | FY 17-18       | FY 18-19       | FY 18-19       | FY 19-20       |
| 26-000-003                                | Interest Earned                       | 1,950          | 3,758          | 4,300          | 3,800          | 4,000          |
| 26-000-100                                | Miscellaneous                         | -              | -              | -              | -              | -              |
| 26-000-125                                | Intergovernmental Revenue             | -              | -              | 12,000         | -              | 12,000         |
| 26-000-220                                | User Fees                             | 160,231        | 172,989        | 185,318        | 185,800        | 192,268        |
| 26-000-260                                | Infrastructure Inspection Fees        | -              | -              | -              | 5,000          | 30,000         |
| 26-000-902                                | Transfer in General Fund              | -              | -              | -              | -              | -              |
|   | <b>Total Revenue</b>                  | <b>162,181</b> | <b>176,747</b> | <b>201,618</b> | <b>194,600</b> | <b>238,268</b> |
| 26-260-112                                | Public Works Director                 | -              | -              | 10,488         | 10,800         | 11,342         |
| 26-260-113                                | City Engineer                         | -              | -              | 7,965          | 10,800         | 10,613         |
| 26-260-118                                | Field Services Supervisor             | -              | -              | 17,950         | 8,000          | 8,614          |
| 26-260-121                                | Utility Workers                       | -              | -              | 10,303         | 16,800         | 23,079         |
| 26-260-142                                | Overtime                              | -              | -              | 1,006          | 500            | 1,201          |
| 26-260-146                                | Health Insurance                      | -              | -              | 13,548         | 10,500         | 15,612         |
| 26-260-148                                | Retirement Benefits                   | -              | -              | 10,271         | 9,600          | 14,690         |
| 26-260-150                                | Social Security                       | -              | -              | 3,817          | 3,500          | 4,388          |
| 26-260-152                                | Workers Compensation                  | -              | -              | 1,980          | 2,015          | 2,521          |
| 26-260-153                                | Taxable Fringe Benefits               | -              | -              | -              | -              | -              |
|   | <b>Total Personnel Services</b>       | <b>-</b>       | <b>-</b>       | <b>77,328</b>  | <b>72,515</b>  | <b>92,060</b>  |
| 26-260-202                                | Equipment Maintenance                 | -              | -              | 6,000          | 4,000          | 11,000         |
| 26-260-204                                | Vehicle Maintenance                   | -              | -              | 5,000          | 4,000          | -              |
| 26-260-205                                | Small Equipment                       | 3,209          | -              | -              | -              | -              |
| 26-260-206                                | Fuel, Oil & Lube                      | -              | -              | 3,000          | 3,000          | 4,600          |
| 26-260-218                                | Operational Supplies                  | 446            | 2,466          | 21,000         | 6,000          | 31,000         |
| 26-260-230                                | Contractual/Professional              | 29,616         | 15,113         | 54,214         | 50,000         | 66,000         |
| 26-260-242                                | Dues/Fees/Subscriptions               | -              | 14,777         | 5,600          | 5,600          | 15,000         |
| 26-260-244                                | Publications/Notices/Advertising      | 720            | 288            | 750            | -              | 750            |
|   | <b>Total Materials &amp; Services</b> | <b>33,991</b>  | <b>32,644</b>  | <b>95,564</b>  | <b>72,600</b>  | <b>128,350</b> |
| 26-260-300                                | Equipment Upgrades                    | -              | 8,000          | -              | -              | -              |
| 26-260-305                                | Storm Drainage Improvements           | -              | 61,852         | 11,786         | 11,786         | -              |
| 26-260-311                                | Equipment Replacement                 | -              | 185,000        | -              | -              | -              |
|   | <b>Total Capital Outlay</b>           | <b>-</b>       | <b>254,852</b> | <b>11,786</b>  | <b>11,786</b>  | <b>-</b>       |
| 26-260-411                                | Transfer to Streets                   | -              | 35,000         | -              | -              | -              |
|   | <b>Total Transfers</b>                | <b>-</b>       | <b>35,000</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 26-260-600                                | Contingency                           | -              | -              | 89,663         | -              | 150,476        |
|   | <b>Total Expenditures</b>             | <b>33,991</b>  | <b>322,496</b> | <b>274,341</b> | <b>156,901</b> | <b>370,886</b> |

### STORMWATER DRAINAGE FUND 10 YEAR HISTORY



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources            | 7,016        | 6,388        | 6,426        | 6,461        | 6,494        | 137,812      | 274,659      | 417,415      | 274,341      | 370,886      |
| Personnel Services   | -            | -            | -            | -            | -            | -            | -            | -            | 77,328       | 92,060       |
| Materials & Services | -            | -            | -            | -            | -            | 25,334       | 33,991       | 32,644       | 95,564       | 128,350      |
| Capital Outlay       | -            | -            | -            | -            | -            | -            | -            | 254,852      | 11,786       | -            |
| Debt Service         | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Transfers            | -            | -            | -            | -            | -            | -            | -            | 35,000       | -            | -            |
| Contingency          | 526          | 294          | 319          | 368          | 401          | 426          | 138,542      | 148,548      | 89,663       | 150,476      |

## STORMWATER DRAINAGE SDC FUND 28

**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

Update Public Works Design Standards  
Develop Capital Improvement Plan

Update Stormwater Master Plan  
Storm Capacity Improvements

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

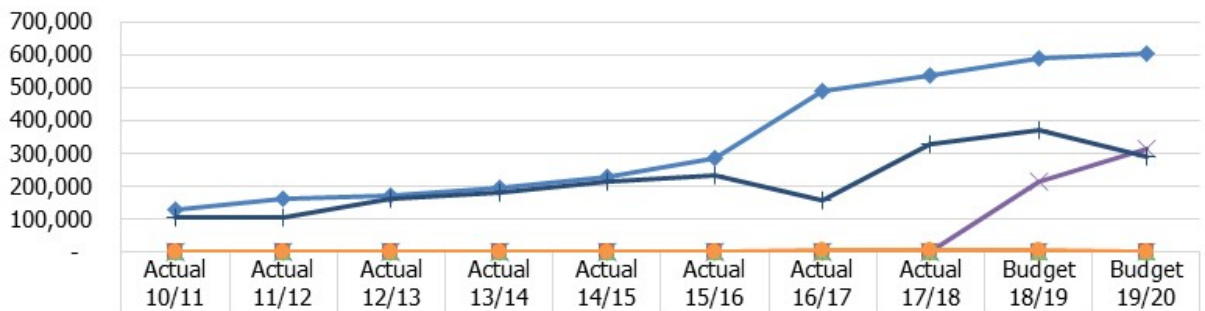
**BUDGET NOTES:**

The Stormwater Drainage SDC fund has a working capital carryover of \$551,473. The fund expects to collect \$40,176 in SDC fees, and \$13,200 in interest income for a current year resource total of \$53,376. The total fund resources are \$604,849. On the expenditure side the city has budgeted \$312,000 for capital outlay to update the Stormwater Master Plan and approved Stormwater projects. There will be a transfer of \$2,009 to the General Fund to cover administrative costs. The contingency is budget at \$290,840. The total expenditures for the Stormwater SDC fund are 604,849.

| <i><b>Stormwater Drainage SDC 28</b></i> |                            |                            |                            |                               |   |   |  |
|--|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
|  | <b>Actual<br/>FY 16-17</b> | <b>Actual<br/>FY 17-18</b> | <b>Budget<br/>FY 18-19</b> | <b>Estimated<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> | <b>Approved<br/>Budget<br/>FY 19-20</b> | <b>Adopted<br/>Budget<br/>FY 19-20</b> |
| <b>Resources</b>                         |                            |                            |                            |                               |   |   |  |
| <b>Working capital carryover</b>         | \$ 282,610                 | \$ 486,938                 | \$ 531,000                 | \$ 533,755                    | \$ 551,473                              | \$ 551,473                              | \$ 551,473                             |
| <b>Current year resources</b>            |                            |                            |                            |                               |   |   |  |
| Interest                                 | \$ 4,025                   | \$ 8,678                   | \$ 7,500                   | \$ 13,220                     | \$ 13,200                               | \$ 13,200                               | \$ 13,200                              |
| System development charges               | 203,947                    | 40,561                     | 48,442                     | 6,920                         | 40,176                                  | 40,176                                  | 40,176                                 |
| <b>Total current year resources</b>      | \$ 207,972                 | \$ 49,239                  | \$ 55,942                  | \$ 20,140                     | \$ 53,376                               | \$ 53,376                               | \$ 53,376                              |
| <b>Total resources</b>                   | \$ 490,582                 | \$ 536,177                 | \$ 586,942                 | \$ 553,895                    | \$ 604,849                              | \$ 604,849                              | \$ 604,849                             |
|  |                            |                            |                            |                               |   |   |  |
|  |                            |                            |                            |                               |   |   |  |
| <b>Expenditures</b>                      |                            |                            |                            |                               |   |   |  |
| Capital outlay                           |                            |                            | \$ 212,000                 |                               | \$ 312,000                              | \$ 312,000                              | \$ 312,000                             |
| Transfers                                | 3,644                      | 2,422                      | 2,422                      | 2,422                         | 2,009                                   | 2,009                                   | 2,009                                  |
| Contingency                              |                            |                            | 372,520                    |                               | 290,840                                 | 290,840                                 | 290,840                                |
| <b>Total expenditures</b>                | \$ 3,644                   | \$ 2,422                   | \$ 586,942                 | \$ 2,422                      | \$ 604,849                              | \$ 604,849                              | \$ 604,849                             |
| <b>Ending working capital</b>            | <b>\$ 486,938</b>          | <b>\$ 533,755</b>          | <b>\$ -</b>                | <b>\$ 551,473</b>             | <b>\$ -</b>                             | <b>\$ -</b>                             | <b>\$ -</b>                            |

| Stormwater Drainage SDC Fund Line Item Detail |                             | Actual         | Actual        | Budget         | Estimated     | Budget         |
|---|-----------------------------|----------------|---------------|----------------|---------------|----------------|
| Account                                       | Description                 | FY 16-17       | FY 17-18      | FY 18-19       | FY 18-19      | FY 19-20       |
| 28-000-003                                    | Interest Earned             | 4,025          | 8,678         | 7,500          | 13,220        | 13,200         |
| 28-000-100                                    | Miscellaneous               | -              | -             | -              | -             | -              |
| 28-000-400                                    | Transfers In                | -              | -             | -              | -             | -              |
| 28-000-993                                    | Storm Drainage SDC          | 203,947        | 40,561        | 48,442         | 6,920         | 40,176         |
|   | <b>Total Revenue</b>        | <b>207,972</b> | <b>49,239</b> | <b>55,942</b>  | <b>20,140</b> | <b>53,376</b>  |
| 28-280-312                                    | Council Approved Projects   | -              | -             | 62,000         | -             | 112,000        |
| 28-280-314                                    | Storm Drainage Improvements | -              | -             | 150,000        | -             | 200,000        |
|   | <b>Total Capital Outlay</b> | <b>-</b>       | <b>-</b>      | <b>212,000</b> | <b>-</b>      | <b>312,000</b> |
| 28-280-400                                    | Transfers Out               | 3,644          | 2,422         | 2,422          | 2,422         | 2,009          |
|   | <b>Total Transfers</b>      | <b>3,644</b>   | <b>2,422</b>  | <b>2,422</b>   | <b>2,422</b>  | <b>2,009</b>   |
| 28-280-600                                    | Contingency                 | -              | -             | 372,520        | -             | 290,840        |
|   | <b>Total Expenditures</b>   | <b>3,644</b>   | <b>2,422</b>  | <b>586,942</b> | <b>2,422</b>  | <b>604,849</b> |

### STORMWATER DRAINAGE SDC FUND 10 YEAR HISTORY



|                      | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources            | 127,313      | 159,146      | 171,367      | 194,521      | 227,140      | 284,314      | 490,582      | 536,177      | 586,942      | 604,849      |
| Personnel Services   | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Materials & Services | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Capital Outlay       | -            | -            | -            | -            | -            | -            | -            | -            | 212,000      | 312,000      |
| Debt Service         | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Transfers            | 393          | 262          | 133          | 329          | 842          | 1,704        | 3,644        | 2,422        | 2,422        | 2,009        |
| Contingency          | 103,503      | 105,979      | 161,047      | 180,153      | 212,893      | 231,361      | 158,195      | 329,039      | 372,520      | 290,840      |



## STREET SDC FUND 30

**PURPOSE:**

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

**VISION FOR THE YEAR:**

Develop a plan for improving City Streets.

**COMPLIANCE WITH COUNCIL GOALS:**

|   |                                      |
|---|--------------------------------------|
| Joint City/County Road Projects/Maintenance                               | Update Public Works Design Standards |
| Develop 5-year CIP, pavement management program                           | Update SDC Fee's                     |
| Develop a Sidewalk Improvement program                                    | Streetscape Improvements             |
| Coordinate with County to explore alternate route to east side of airport |                                      |

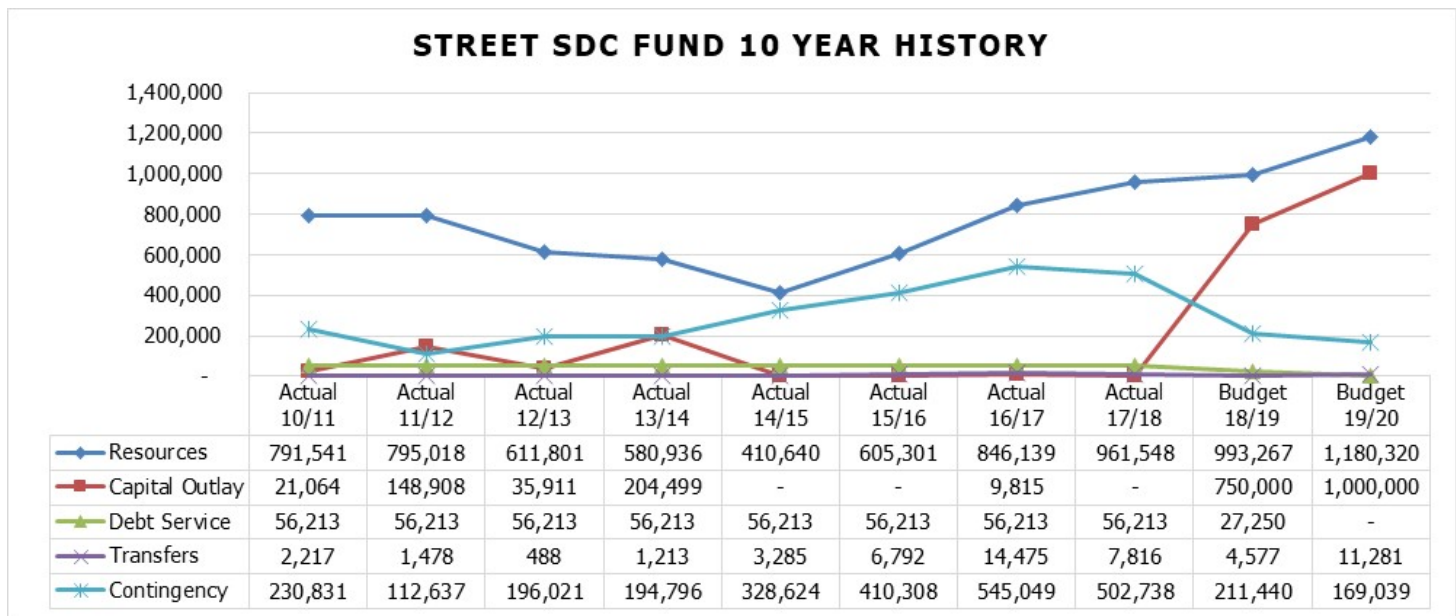
| Street SDC Fund Objectives                                  | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Coordinate with County to explore alt route to east airport |     |     |     |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

**BUDGET NOTES:**

The Street SDC fund is projected to have a beginning cash balance \$920,331. The fund anticipates a collection of SDC revenue of \$237,489 and interest revenue of \$22,500. Current year resources total \$259,989 and the total estimated fund revenue is \$1,180,320. The proposed expenditures for the Street SDC fund are \$1,180,320. Capital outlay projects total \$1,000,000. A transfer to the General Fund of \$11,281 is to cover administrative costs, and the contingency line item is \$169,039.

| <i>Street SDC Fund 30</i>           |                    |                    |                    |                       |                                |                                |                               |
|-------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| Resources                           | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| <b>Working capital carryover</b>    | \$ 542,296         | \$ 765,636         | \$ 888,228         | \$ 897,519            | \$ 920,331                     | \$ 920,331                     | \$ 920,331                    |
| <b>Current year resources</b>       |                    |                    |                    |                       |                                |                                |                               |
| Interest                            | \$ 6,170           | \$ 14,325          | \$ 13,500          | \$ 22,300             | \$ 22,500                      | \$ 22,500                      | \$ 22,500                     |
| Intergovernmental                   |                    |                    |                    |                       |                                |                                |                               |
| System development charges          | 297,673            | 181,587            | 91,539             | 32,339                | 237,489                        | 237,489                        | 237,489                       |
| Miscellaneous                       |                    |                    |                    |                       |                                |                                |                               |
| Transfers                           |                    |                    |                    |                       |                                |                                |                               |
| <b>Total current year resources</b> | \$ 303,843         | \$ 195,912         | \$ 105,039         | \$ 54,639             | \$ 259,989                     | \$ 259,989                     | \$ 259,989                    |
| <b>Total resources</b>              | \$ 846,139         | \$ 961,548         | \$ 993,267         | \$ 952,158            | \$ 1,180,320                   | \$ 1,180,320                   | \$ 1,180,320                  |
|                                     |                    |                    |                    |                       |                                |                                |                               |
| Expenditures                        | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| Capital outlay                      | \$ 9,815           | \$ -               | \$ 750,000         |                       | \$ 1,000,000                   | \$ 1,000,000                   | \$ 1,000,000                  |
| Debt service                        |                    |                    |                    |                       |                                |                                |                               |
| 2004 Principal-OTIB0025 1/02        | 51,003             | 53,043             | 26,202             | 26,202                |                                |                                |                               |
| 2004 Interest-OTIB0025 1/02         | 5,210              | 3,170              | 1,048              | 1,048                 |                                |                                |                               |
| Transfers                           | 14,475             | 7,816              | 4,577              | 4,577                 | 11,281                         | 11,281                         | 11,281                        |
| Contingency                         |                    |                    | 211,440            |                       | 169,039                        | 169,039                        | 169,039                       |
| <b>Total expenditures</b>           | \$ 80,503          | \$ 64,029          | \$ 993,267         | \$ 31,827             | \$ 1,180,320                   | \$ 1,180,320                   | \$ 1,180,320                  |
| <b>Ending working capital</b>       | \$ 765,636         | \$ 897,519         | \$ -               | \$ 920,331            | \$ -                           | \$ -                           | \$ -                          |

| Street SDC Fund Line Item Detail |                                    | Actual         | Actual         | Budget         | Estimated     | Budget           |
|----------------------------------|------------------------------------|----------------|----------------|----------------|---------------|------------------|
| Account                          | Description                        | FY 16-17       | FY 17-18       | FY 18-19       | FY 18-19      | FY 19-20         |
| 30-000-003                       | Interest Earned                    | 6,170          | 14,325         | 13,500         | 22,300        | 22,500           |
| 30-000-100                       | Miscellaneous                      | -              | -              | -              | -             | -                |
| 30-000-150                       | Intergovernmental Revenue          | -              | -              | -              | -             | -                |
| 30-000-992                       | Street SDC Reimbursement           | -              | 1,649          | 7,323          | 1,617         | 225,615          |
| 30-000-993                       | Street SDC Ext. Cap. Improvements  | 297,673        | 179,938        | 84,216         | 30,722        | 11,874           |
|                                  | <b>Total Revenue</b>               | <b>303,843</b> | <b>195,912</b> | <b>105,039</b> | <b>54,639</b> | <b>259,989</b>   |
| 30-300-312                       | Council Approved Projects          | 9,815          | -              | 750,000        | -             | -                |
| 30-300-314                       | Street Extra Capacity Improvements | -              | -              | -              | -             | 1,000,000        |
|                                  | <b>Total Capital Outlay</b>        | <b>9,815</b>   | <b>-</b>       | <b>750,000</b> | <b>-</b>      | <b>1,000,000</b> |
| 30-300-150                       | Principal Crown Zellerbach         | 51,003         | 53,043         | 26,202         | 26,202        | -                |
| 30-300-151                       | Interest Crown Zellerbach          | 5,210          | 3,170          | 1,048          | 1,048         | -                |
|                                  | <b>Total Debt Services</b>         | <b>56,213</b>  | <b>56,213</b>  | <b>27,250</b>  | <b>27,250</b> | <b>-</b>         |
| 30-300-402                       | Transfer to GF SDC Admin.          | 14,475         | 7,816          | 4,577          | 4,577         | 11,281           |
|                                  | <b>Total Transfers</b>             | <b>14,475</b>  | <b>7,816</b>   | <b>4,577</b>   | <b>4,577</b>  | <b>11,281</b>    |
| 30-300-600                       | Contingency                        | -              | -              | 211,440        | -             | 169,039          |
|                                  | <b>Total Expenditures</b>          | <b>80,503</b>  | <b>64,029</b>  | <b>993,267</b> | <b>31,827</b> | <b>1,180,320</b> |



## PARK SDC FUND 35

**PURPOSE:**

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

**VISION FOR THE YEAR:**

The Parks SDC will focus on exploring the development of a 12-acre park east of the Airport.

**COMPLIANCE WITH COUNCIL GOALS:**

- |  |  |
|--|--|
| Update Public Works Design Standards                       | Complete Chapman Landing Acquisition       |
| Begin to develop a South Scappoose Creek Trail Plan        | Explore Possible of Community Center       |
| Explore Development of 12-acre Park East of the Airport    | Update SDC Fees                            |
| Veterans Park/Chief Concomly Park Bridge Feasibility Study | Develop plan to protect and restore Candle |

| Parks SDC Fund Objectives                                  | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|--|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Begin to develop a South Scappoose Creek Trail Plan        |     |     |     |     |     |      |      |     |      |     |     |     |
| Chapman Landing Design                                     |     |     |     |     |     |      |      |     |      |     |     |     |
| Develop plan to protect and restore candle                 |     |     |     |     |     |      |      |     |      |     |     |     |
| Explore development of 12-acre park east of the airport    |     |     |     |     |     |      |      |     |      |     |     |     |
| Explore possibility of community center                    |     |     |     |     |     |      |      |     |      |     |     |     |
| Update public works design standards                       |     |     |     |     |     |      |      |     |      |     |     |     |
| Veterans Park/Chief Concomly Park Bridge Feasibility Study |     |     |     |     |     |      |      |     |      |     |     |     |

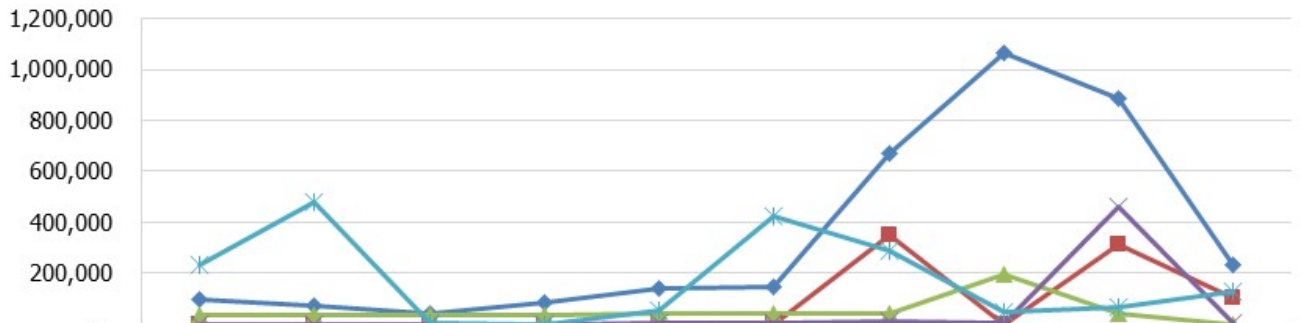
**BUDGET NOTES:**

The Beginning working capital carryover for the Parks SDC fund is \$127,549. The City anticipates \$16,710 in interest revenue and \$88,284 in SDC revenue. The total fund revenue is \$104,994, bringing the total resources to \$232,543. For expenditures, the City has budgeted for \$101,200 in capital outlay to assist with development of the Chapman Landing Park. There will be a transfer of \$4,414 to the General Fund to cover administrative costs. The fund has a contingency of \$126,929.

| <i>Parks SDC Fund 35</i>              |                    |                    |                    |                       |                                |                                |                               |
|---------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| Resources                             | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| <b>Working capital carryover</b>      | \$ 99,638          | \$ 262,591         | \$ 403,654         | \$ 861,794            | \$ 127,549                     | \$ 127,549                     | \$ 127,549                    |
| <b>Current year resources</b>         |                    |                    |                    |                       |                                |                                |                               |
| Interest                              | \$ 237             | \$ 5,530           | \$ 5,200           | \$ 16,700             | \$ 16,710                      | \$ 16,710                      | \$ 16,710                     |
| Intergovernmental                     |                    | \$ 641,260         | 458,660            |                       |                                |                                |                               |
| System development charges            | 218,322            | 155,902            | 16,692             | 22,950                | 88,284                         | 88,284                         | 88,284                        |
| Transfers                             | 350,000            |                    |                    |                       |                                |                                |                               |
| <b>Total current year resources</b>   | \$ 568,559         | \$ 802,692         | \$ 480,552         | \$ 39,650             | \$ 104,994                     | \$ 104,994                     | \$ 104,994                    |
| <b>Total resources</b>                | \$ 668,197         | \$ 1,065,283       | \$ 884,206         | \$ 901,444            | \$ 232,543                     | \$ 232,543                     | \$ 232,543                    |
|                                       |                    |                    |                    |                       |                                |                                |                               |
| Expenditures                          | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| Materials & services                  | \$ -               | \$ -               | \$ -               | \$ -                  |                                |                                |                               |
| Capital outlay                        | 349,987            |                    | 314,400            | \$ 314,400            | \$ 101,200                     | \$ 101,200                     | \$ 101,200                    |
| Debt service                          |                    |                    |                    |                       |                                |                                |                               |
| 2010 Principal 20013576242 4/1 & 10/1 | 38,297             | 191,235            | 38,297             | 0                     |                                |                                |                               |
| 2010 Interest 20013576242 4/1 & 10/1  | 5,241              | 4,221              | 3,418              | 0                     |                                |                                |                               |
| Transfers                             | 12,081             | 8,033              | 459,495            | 459,495               | 4,414                          | 4,414                          | 4,414                         |
| Contingency                           |                    |                    | 68,596             |                       | 126,929                        | 126,929                        | 126,929                       |
| <b>Total expenditures</b>             | \$ 405,606         | \$ 203,489         | \$ 884,206         | \$ 773,895            | \$ 232,543                     | \$ 232,543                     | \$ 232,543                    |
| <b>Ending working capital</b>         | \$ 262,591         | \$ 861,794         | \$ -               | \$ 127,549            | \$ -                           | \$ -                           | \$ -                          |

| Park SDC Fund Line Item Detail |                              | Actual         | Actual         | Budget         | Estimated      | Budget         |
|--------------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account                        | Description                  | FY 16-17       | FY 17-18       | FY 18-19       | FY 18-19       | FY 19-20       |
| 35-000-003                     | Interest Earned              | 238            | 5,530          | 5,200          | 16,700         | 16,710         |
| 35-000-125                     | Intergovernmental Revenue    | -              | 641,260        | 458,660        | -              | -              |
| 35-000-426                     | Transfers In                 | 350,000        | -              | -              | -              | -              |
| 35-000-993                     | Parks SDC - Ext. Cap         | 218,322        | 155,902        | 16,692         | 22,950         | 88,284         |
|                                | <b>Total Revenue</b>         | <b>568,559</b> | <b>802,692</b> | <b>480,552</b> | <b>39,650</b>  | <b>104,994</b> |
| 35-350-312                     | Council Approved Projects    | 349,987        | -              | -              | -              | -              |
| 35-350-314                     | Parks Extra Capacity Improve | -              | -              | 314,400        | 314,400        | 101,200        |
|                                | <b>Total Capital Outlay</b>  | <b>349,987</b> | <b>-</b>       | <b>314,400</b> | <b>314,400</b> | <b>101,200</b> |
| 35-350-150                     | Installment Note Principal   | 38,298         | 191,235        | 38,297         | -              | -              |
| 35-350-151                     | Installment Note Interest    | 5,241          | 4,222          | 3,418          | -              | -              |
|                                | <b>Total Debt Services</b>   | <b>43,539</b>  | <b>195,456</b> | <b>41,715</b>  | <b>-</b>       | <b>-</b>       |
| 35-350-902                     | Transfer to GF SDC Admin     | 12,081         | 8,033          | 835            | 835            | 4,414          |
| 35-350-903                     | Transfer to Park             | -              | -              | -              | -              | -              |
| 35-350-904                     | Transfer to Pool Fund        | -              | -              | 458,660        | 458,660        | -              |
|                                | <b>Total Transfers</b>       | <b>12,081</b>  | <b>8,033</b>   | <b>459,495</b> | <b>459,495</b> | <b>4,414</b>   |
| 35-350-600                     | Contingency                  | -              | -              | 68,596         | -              | 126,929        |
|                                | <b>Total Expenditures</b>    | <b>405,606</b> | <b>203,489</b> | <b>884,206</b> | <b>773,895</b> | <b>232,543</b> |

**PARKS SDC FUND 10 YEAR HISTORY**



|                | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources      | 100,144      | 72,612       | 44,196       | 82,750       | 140,372      | 149,733      | 668,197      | 1,065,28     | 884,206      | 232,543      |
| Capital Outlay | -            | -            | -            | -            | -            | -            | 349,987      | -            | 314,400      | 101,200      |
| Debt Service   | 34,825       | 34,825       | 34,825       | 34,825       | 45,361       | 44,449       | 43,538       | 195,456      | 41,715       | -            |
| Transfers      | 1,302        | 868          | 440          | 1,092        | 2,788        | 5,646        | 12,081       | 8,033        | 459,495      | 4,414        |
| Contingency    | 230,831      | 480,893      | 7,633        | 340          | 54,728       | 421,991      | 290,430      | 49,199       | 68,596       | 126,929      |

## POOL FUND 15

**PURPOSE:**

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

**VISION FOR THE YEAR:**

There are no projects anticipated for this fiscal year.

**COMPLIANCE WITH COUNCIL GOALS:**

Maintain responsible fiscal management.

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

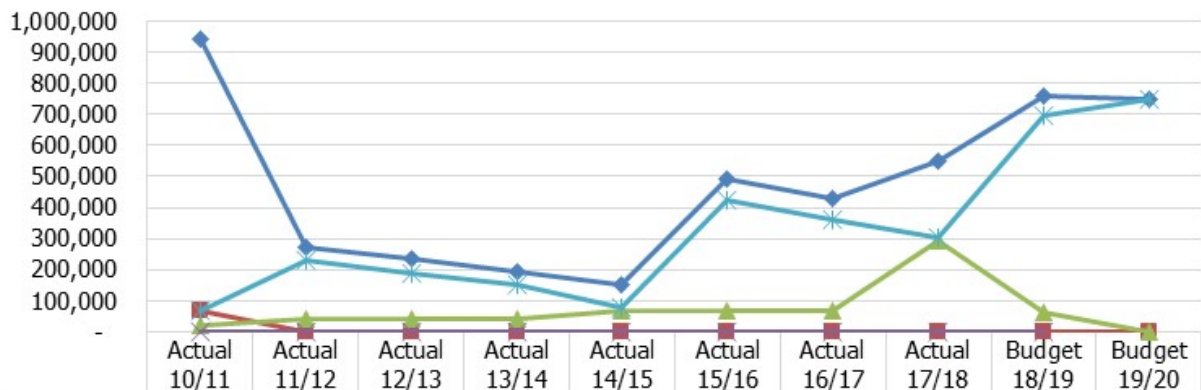
**BUDGET NOTES:**

The Pool fund has a beginning cash position of \$726,669. Interest income is projected to be \$19,500. Total fund resources are \$746,169. We do not anticipate any expenditures this fiscal year. The fund anticipates a contingency of \$746,169.

| <i>Pool Fund 15</i>                        |                    |                    |                    |                       |                                |                                |                               |
|--|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| Resources                                  | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| Working capital carryover                  | \$ 423,127         | \$ 362,161         | \$ 751,579         | \$ 257,359            | \$ 726,669                     | \$ 726,669                     | \$ 726,669                    |
| <b>Current year resources</b>              |                    |                    |                    |                       |                                |                                |                               |
| Interest                                   | \$ 4,192           | \$ 5,738           | \$ 5,300           | \$ 10,650             | \$ 19,500                      | \$ 19,500                      | \$ 19,500                     |
| Intergovernmental                          |                    | 182,600            | -                  | 458,660               |                                |                                |                               |
| Transfers                                  |                    | -                  |                    |                       |                                |                                |                               |
| <b>Total current year resources</b>        | \$ 4,192           | \$ 188,338         | \$ 5,300           | \$ 469,310            | \$ 19,500                      | \$ 19,500                      | \$ 19,500                     |
| <b>Total resources</b>                     | \$ 427,319         | \$ 550,499         | \$ 756,879         | \$ 726,669            | \$ 746,169                     | \$ 746,169                     | \$ 746,169                    |
|  |                    |                    |                    |                       |                                |                                |                               |
| Expenditures                               | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| Materials & services                       | \$ -               | \$ -               | \$ -               | \$ -                  | \$ -                           | \$ -                           | \$ -                          |
| Capital outlay                             |                    |                    |                    |                       |                                |                                |                               |
| Debt service                               |                    |                    |                    |                       |                                |                                |                               |
| 2010 Principal-USNB 0000000034 2/26 & 8/26 | 57,315             | 286,787            | 57,315             |                       |                                |                                |                               |
| 2010 Interest-USNB 0000000034 2/26 & 8/26  | 7,843              | 6,353              | 5,115              |                       |                                |                                |                               |
| Transfers                                  |                    |                    |                    |                       |                                |                                |                               |
| Contingency                                |                    |                    | 694,449            |                       | 746,169                        | 746,169                        | 746,169                       |
| <b>Total expenditures</b>                  | \$ 65,158          | \$ 293,140         | \$ 756,879         | \$ -                  | \$ 746,169                     | \$ 746,169                     | \$ 746,169                    |
| <b>Ending available working capital</b>    | <b>\$ 362,161</b>  | <b>\$ 257,359</b>  | <b>\$ -</b>        | <b>\$ 726,669</b>     | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                   |

| Pool Fund Line Item Detail |                                       | Actual        | Actual         | Budget         | Estimated      | Budget         |
|----------------------------|---------------------------------------|---------------|----------------|----------------|----------------|----------------|
| Account                    | Description                           | FY 16-17      | FY 17-18       | FY 18-19       | FY 18-19       | FY 19-20       |
| 15-000-003                 | Interest Earned                       | 4,192         | 5,738          | 5,300          | 10,650         | 19,500         |
| 15-000-100                 | Pool Revenue                          | -             | -              | -              | -              | -              |
| 15-000-125                 | Intergovernmental Revenue             | -             | 182,600        | -              | 458,660        | -              |
| 15-000-160                 | Loan Proceeds                         | -             | -              | -              | -              | -              |
| 15-000-900                 | Transfer in General Fund              | -             | -              | -              | -              | -              |
|                            | <b>Total Revenue</b>                  | <b>4,192</b>  | <b>188,338</b> | <b>5,300</b>   | <b>469,310</b> | <b>19,500</b>  |
| 15-150-235                 | Property Tax                          | -             | -              | -              | -              | -              |
| 15-150-242                 | Dues, Fees & Subscriptions            | -             | -              | -              | -              | -              |
|                            | <b>Total Materials &amp; Services</b> | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 15-150-326                 | Council Approved Projects             | -             | -              | -              | -              | -              |
|                            | <b>Total Capital Outlay</b>           | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 15-150-150                 | Principal                             | 57,315        | 286,787        | 57,315         | -              | -              |
| 15-150-151                 | Interest                              | 7,843         | 6,353          | 5,115          | -              | -              |
|                            | <b>Total Debt Service</b>             | <b>65,158</b> | <b>293,140</b> | <b>62,430</b>  | <b>-</b>       | <b>-</b>       |
| 15-150-401                 | Transfer to General Fund              | -             | -              | -              | -              | -              |
|                            | <b>Total Transfers</b>                | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 15-150-600                 | Contingency                           | -             | -              | 694,449        | -              | 746,169        |
|                            | <b>Total Expenditures</b>             | <b>65,158</b> | <b>293,140</b> | <b>756,879</b> | <b>-</b>       | <b>746,169</b> |

### POOL FUND 10 YEAR HISTORY



|                | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources      | 944,006      | 274,469      | 233,106      | 192,214      | 151,857      | 489,650      | 427,319      | 550,499      | 756,879      | 746,169      |
| Capital Outlay | 66,523       | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Debt Service   | 21,600       | 42,600       | 41,807       | 41,012       | 67,887       | 66,523       | 65,158       | 293,140      | 62,430       | -            |
| Transfers      | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Contingency    | 65,624       | 232,253      | 187,801      | 151,748      | 79,577       | 421,991      | 358,588      | 302,174      | 694,449      | 746,169      |



## UNEMPLOYMENT INSURANCE FUND 87

**PURPOSE:**

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

**VISION FOR THE YEAR:**

No staffing reductions are anticipated in this current budget year.

**COMPLIANCE WITH COUNCIL GOALS:**

Maintain responsible fiscal management.

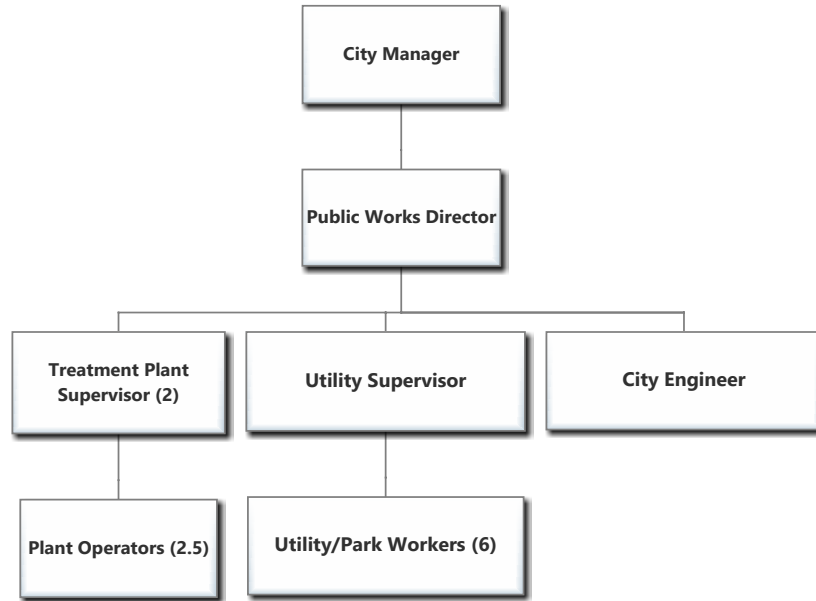
**BUDGET NOTES:**

The proposed budget has a beginning cash position of \$54,086, interest income of \$2,000. There will be a transfer from the General Fund of \$65,000 and total fund resources are \$121,086 and there is an anticipated expenditure of \$65,000 in the personnel services to cover past claims. The fund has a contingency of \$56,086.

| <i>Unemployment Fund 87</i>         |                    |                    |                    |                       |                                |                                |                               |
|-------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
|                                     | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| <b>Resources</b>                    |                    |                    |                    |                       |                                |                                |                               |
| Working capital carryover           | \$ 70,158          | \$ 70,894          | \$ 71,989          | \$ 72,086             | \$ 54,086                      | \$ 54,086                      | \$ 54,086                     |
| <b>Current year resources</b>       |                    |                    |                    |                       |                                |                                |                               |
| Interest                            | \$ 736             | \$ 1,192           | \$ 1,100           | \$ 2,000              | \$ 2,000                       | \$ 2,000                       | \$ 2,000                      |
| Transfers                           |                    |                    |                    |                       | 65,000                         | 65,000                         | 65,000                        |
| <b>Total current year resources</b> | \$ 736             | \$ 1,192           | \$ 1,100           | \$ 2,000              | \$ 67,000                      | \$ 67,000                      | \$ 67,000                     |
| <b>Total resources</b>              | \$ 70,894          | \$ 72,086          | \$ 73,089          | \$ 74,086             | \$ 121,086                     | \$ 121,086                     | \$ 121,086                    |
|                                     |                    |                    |                    |                       |                                |                                |                               |
|                                     |                    |                    |                    |                       |                                |                                |                               |
|                                     |                    |                    |                    |                       |                                |                                |                               |
| <b>Expenditures</b>                 | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| Personnel services                  | \$ -               | \$ -               | \$ 35,500          | \$ 20,000             | \$ 65,000                      | \$ 65,000                      | \$ 65,000                     |
| Contingency                         |                    |                    | 37,589             |                       | 56,086                         | 56,086                         | 56,086                        |
| <b>Total expenditures</b>           | \$ -               | \$ -               | \$ 73,089          | \$ 20,000             | \$ 121,086                     | \$ 121,086                     | \$ 121,086                    |
| <b>Ending working capital</b>       | <b>\$ 70,894</b>   | <b>\$ 72,086</b>   | <b>\$ -</b>        | <b>\$ 54,086</b>      | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                   |

| Unemployment Insurance Fund Line Item Detail |                                 | Actual     | Actual       | Budget        | Estimated     | Budget         |
|--|---------------------------------|------------|--------------|---------------|---------------|----------------|
| Account                                      | Description                     | FY 16-17   | FY 17-18     | FY 18-19      | FY 18-19      | FY 19-20       |
| 87-000-003                                   | Interest Earned                 | 736        | 1,192        | 1,100         | 2,000         | 2,000          |
| 87-000-902                                   | Transfer in General Fund        | -          | -            | -             | -             | 65,000         |
| 87-000-903                                   | Transfer in Building Fund       | -          | -            | -             | -             | -              |
| 87-000-904                                   | Transfer in Water Fund          | -          | -            | -             | -             | -              |
| 87-000-905                                   | Transfer in Sewer Fund          | -          | -            | -             | -             | -              |
| 87-000-906                                   | Transfer in Street Fund         | -          | -            | -             | -             | -              |
| 87-000-907                                   | Transfer in Planning Fund       | -          | -            | -             | -             | -              |
| 87-000-909                                   | Transfer in Court Fund          | -          | -            | -             | -             | -              |
|  | <b>Total Revenue</b>            | <b>736</b> | <b>1,192</b> | <b>1,100</b>  | <b>2,000</b>  | <b>67,000</b>  |
| 87-870-154                                   | Unemployment Insurance Benefits | -          | -            | 35,500        | 20,000        | 65,000         |
|  | <b>Total Personnel Services</b> | <b>-</b>   | <b>-</b>     | <b>35,500</b> | <b>20,000</b> | <b>65,000</b>  |
| 87-870-600                                   | Contingency                     | -          | -            | 37,589        | -             | 56,086         |
|  | <b>Total Expenditures</b>       | <b>-</b>   | <b>-</b>     | <b>73,089</b> | <b>20,000</b> | <b>121,086</b> |

## UTILITY WATER FUND 40



**PURPOSE:**

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

**VISION FOR THE YEAR:**

In this year’s water budget, staff has planned for completion of the Water Master Plan, the Dutch Canyon well and a seismic evaluation of all critical infrastructure in the water system such as the treatment plants, water reservoirs, and vital water mains. Other planned and ongoing projects included in this budget include, diversion dam maintenance, water plant controls upgrade, water system security upgrades, Water Treatment Plant painting, storage/maintenance building construction, water meter replacement, and maintenance and operation of the existing system.

**COMPLIANCE WITH COUNCIL GOALS:**

- |                                      |  |
|--------------------------------------|--|
| Upgrade Technologies                 | Address aging infrastructure           |
| Complete Dutch Canyon Well #2        | Increase water production capabilities |
| Update Public Works Design Standards | Monitor Surface Water Capacity         |
| Update Water Master Plan             | Feasibility Study for Ranney Well      |
| Develop Capital Improvement Plan     | Update SDC’s/Fees                      |

# City of Scappoose

| Water Fund Objectives                       | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Construct Replacement Dutch Canyon Well     |     |     |     |     |     |      |      |     |      |     |     |     |
| Construct Security Fence (DC Well)          |     |     |     |     |     |      |      |     |      |     |     |     |
| Construct Storage Building (Miller)         |     |     |     |     |     |      |      |     |      |     |     |     |
| Cover Filter 3 (Keys)                       |     |     |     |     |     |      |      |     |      |     |     |     |
| Dam Maintenance                             |     |     |     |     |     |      |      |     |      |     |     |     |
| Filter 1 & 2 Media Replacement (Keys)       |     |     |     |     |     |      |      |     |      |     |     |     |
| Hydrant Flushing Program / Documentation    |     |     |     |     |     |      |      |     |      |     |     |     |
| Install Water Meters                        |     |     |     |     |     |      |      |     |      |     |     |     |
| Master Plan Update                          |     |     |     |     |     |      |      |     |      |     |     |     |
| Reservoir Cathodic Corrosion Control        |     |     |     |     |     |      |      |     |      |     |     |     |
| Security Upgrades                           |     |     |     |     |     |      |      |     |      |     |     |     |
| South Fork Dam Repair                       |     |     |     |     |     |      |      |     |      |     |     |     |
| Surface Stream Flow Evaluation              |     |     |     |     |     |      |      |     |      |     |     |     |
| Treatment Plant Painting (Miller Rd)        |     |     |     |     |     |      |      |     |      |     |     |     |
| Treatment Plant Telemetry Controls Upgrades |     |     |     |     |     |      |      |     |      |     |     |     |
| VFD Upgrades                                |     |     |     |     |     |      |      |     |      |     |     |     |
| Water Quality Report 2019                   |     |     |     |     |     |      |      |     |      |     |     |     |
| WMP Seismic Inspection                      |     |     |     |     |     |      |      |     |      |     |     |     |

## BUDGET NOTES:

For the 19-20 budget year, the Water Fund will begin with a cash carryover of \$3,192,731. The Fund expects to collect \$1,313,375 in water user fees, \$896,200 in user fees for infrastructure and \$72,000 in interest. The total fund revenue is \$2,281,575. Proposed expenditures in the water fund include \$926,501 for Personnel Services, \$573,624 for Materials and Services and \$1,237,000 for Capital Outlay. Within those line items, the fund has budgeted \$75,000 for the completion of the Water Master Plan and \$495,000 for the completion of the Dutch Canyon well. Other items identified in this year's budget include: \$15,000 for reservoir seismic evaluation, \$50,000 to continue the water meter replacement program, \$15,000 for surface stream flow evaluation, \$90,000 for plant controls upgrade, \$10,000 for plant security and \$100,000 for a maintenance/storage building. The fund budgets \$196,539 for debt service and \$137,497 for transfers to other funds. The fund has a projected contingency of \$503,145 and an unappropriated ending fund balance of \$1,800,000.

## PERCENTAGE OF TIME ALLOCATION:

| Water Fund                           | 16-17       | 17-18       | 18-19       | 19-20       | Minimum Salary | Maximum Salary |
|--------------------------------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Public Works Director                | 30%         | 30%         | 35%         | 35%         | 36.87          | 57.18          |
| Utility Supervisor                   | 35%         | 30%         | 35%         | 35%         | 28.59          | 44.34          |
| Treatment Plant Supervisor           | 100%        | 100%        | 100%        | 100%        | 28.59          | 44.34          |
| Operator I                           | 0%          | 0%          | 50%         | 50%         | 22.82          | 29.12          |
| Operator II                          | 100%        | 100%        | 100%        | 100%        | 25.14          | 32.09          |
| Operator III                         | 0%          | 0%          | 0%          | 0%          | 27.74          | 35.40          |
| Utility/Parks Worker I               | 40%         | 40%         | 35%         | 70%         | 19.16          | 24.45          |
| Utility/Parks Worker II              | 60%         | 60%         | 60%         | 35%         | 22.82          | 29.12          |
| Utility/Parks Worker III             | 40%         | 40%         | 35%         | 70%         | 25.14          | 32.09          |
| Office Administrator CDC             | 15%         | 14%         | 0%          | 0%          | 20.62          | 26.32          |
| City Planner                         | 20%         | 0%          | 0%          | 0%          | 28.69          | 36.62          |
| Planning Supervisor                  | 0%          | 13%         | 0%          | 0%          | 28.59          | 44.34          |
| City Engineer                        | 33%         | 34%         | 30%         | 30%         | 31.88          | 49.46          |
| Engineer Assistant PW                | 0%          | 33%         | 0%          | 0%          | 24.65          | 37.64          |
| City Manager                         | 22%         | 22%         | 22%         | 23%         | 41.87          | 64.95          |
| City Recorder                        | 20%         | 20%         | 22%         | 22%         | 25.67          | 39.80          |
| Finance Administrator/Office Manager | 23%         | 22%         | 22%         | 22%         | 36.87          | 57.18          |
| Assistant to City Manager            | 22%         | 22%         | 22%         | 23%         | 28.59          | 44.34          |
| Office Administrator Finance         | 44%         | 44%         | 44%         | 44%         | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>6.04</b> | <b>6.24</b> | <b>6.12</b> | <b>6.59</b> |                |                |

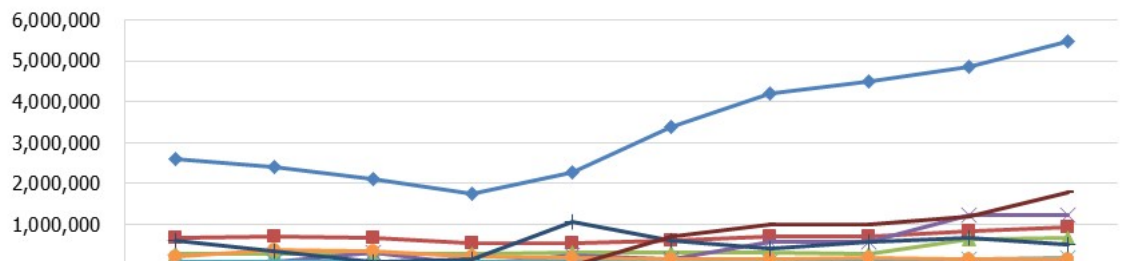
| <b>Utility Water Fund 40</b>                    |                 |                 |                 |                  |                 |                 |                 |
|---|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
|   | <b>Actual</b>   | <b>Actual</b>   | <b>Budget</b>   | <b>Estimated</b> | <b>Proposed</b> | <b>Approved</b> | <b>Adopted</b>  |
| <b>Resources</b>                                | <b>FY 16-17</b> | <b>FY 17-18</b> | <b>FY 18-19</b> | <b>FY 18-19</b>  | <b>Budget</b>   | <b>Budget</b>   | <b>Budget</b>   |
|   | <b>FY 19-20</b> | <b>FY 19-20</b> | <b>FY 19-20</b> | <b>FY 19-20</b>  | <b>FY 19-20</b> | <b>FY 19-20</b> | <b>FY 19-20</b> |
| <b>Working capital carryover</b>                | \$ 2,047,464    | \$ 2,350,587    | \$ 2,531,668    | \$ 2,589,155     | \$ 3,192,731    | \$ 3,192,731    | \$ 3,192,731    |
| <b>Current year resources</b>                   |                 |                 |                 |                  |                 |                 |                 |
| Interest  | \$ 23,060       | \$ 41,335       | \$ 37,000       | \$ 71,500        | \$ 72,000       | \$ 72,000       | \$ 72,000       |
| Charges for services                            | 1,152,480       | 1,147,223       | 1,306,187       | 1,380,308        | 1,313,375       | 1,313,375       | 1,313,375       |
| Charges for services infrastructure             | 796,720         | 848,674         | 876,023         | 890,000          | 896,200         | 896,200         | 896,200         |
| Miscellaneous                                   | 6,590           | 103             |                 |                  |                 |                 |                 |
| Intergovernmental                               | 179,020         | 20,000          | 112,500         | 50,237           |                 |                 |                 |
| Transfers                                       |                 | 77,382          |                 |                  |                 |                 |                 |
| <b>Total water</b>                              | \$ 2,157,870    | \$ 2,134,717    | \$ 2,331,710    | \$ 2,392,045     | \$ 2,281,575    | \$ 2,281,575    | \$ 2,281,575    |
| <b>Total current year resources</b>             | \$ 2,157,870    | \$ 2,134,717    | \$ 2,331,710    | \$ 2,392,045     | \$ 2,281,575    | \$ 2,281,575    | \$ 2,281,575    |
| <b>Total resources</b>                          | \$ 4,205,334    | \$ 4,485,304    | \$ 4,863,378    | \$ 4,981,200     | \$ 5,474,306    | \$ 5,474,306    | \$ 5,474,306    |
|   |                 |                 |                 |                  |                 |                 |                 |
|   | <b>Actual</b>   | <b>Actual</b>   | <b>Budget</b>   | <b>Estimated</b> | <b>Proposed</b> | <b>Approved</b> | <b>Adopted</b>  |
| <b>Expenditures</b>                             | <b>FY 16-17</b> | <b>FY 17-18</b> | <b>FY 18-19</b> | <b>FY 18-19</b>  | <b>Budget</b>   | <b>Budget</b>   | <b>Budget</b>   |
|   | <b>FY 19-20</b> | <b>FY 19-20</b> | <b>FY 19-20</b> | <b>FY 19-20</b>  | <b>FY 19-20</b> | <b>FY 19-20</b> | <b>FY 19-20</b> |
| Personnel services                              | \$ 691,840      | \$ 721,364      | \$ 824,002      | \$ 756,847       | \$ 926,501      | \$ 926,501      | \$ 926,501      |
| Materials & services                            | 302,906         | 291,462         | 639,648         | 371,350          | 673,624         | 673,624         | 673,624         |
| Capital outlay                                  | 585,984         | 580,424         | 1,220,000       | 360,000          | 1,237,000       | 1,237,000       | 1,237,000       |
| Debt service                                    |                 |                 |                 |                  |                 |                 |                 |
| 2009 Principal S03003B 12/01                    | 49,271          | 51,084          | 52,964          | 52,964           | 54,913          | 54,913          | 54,913          |
| 2009 Interest S03003B 12/01                     | 32,168          | 30,355          | 28,475          | 28,475           | 26,526          | 26,526          | 26,526          |
| 2017 Principal Ford Motor Lease                 | -               | 65,100          | 12,844          | 12,844           | 13,615          | 13,615          | 13,615          |
| 2017 Interest Ford Motor Lease                  | -               | -               | 1,588           | 1,588            | 817             | 817             | 817             |
| 2014 Principal Ford Motor Equipment Lease 12/01 | 15,651          | 16,222          | 58,183          | 58,183           | 93,520          | 93,520          | 93,520          |
| 2014 Interest Ford Motor Equipment Lease 12/01  | 1,777           | 1,206           | 9,913           | 9,913            | 7,148           | 7,148           | 7,148           |
| Transfers                                       | 175,150         | 138,932         | 136,306         | 136,305          | 137,497         | 137,497         | 137,497         |
| Contingency                                     |                 |                 | 679,455         |                  | 503,145         | 503,145         | 503,145         |
| <b>Total expenditures</b>                       | \$ 1,854,747    | \$ 1,896,149    | \$ 3,663,378    | \$ 1,788,469     | \$ 3,674,306    | \$ 3,674,306    | \$ 3,674,306    |
| <b>Other requirements</b>                       |                 |                 |                 |                  |                 |                 |                 |
| Unappropriated ending fund balance              | \$ -            | \$ -            | \$ 1,200,000    | \$ 1,200,000     | \$ 1,800,000    | \$ 1,800,000    | \$ 1,800,000    |
| <b>Ending working capital</b>                   | \$ 2,350,587    | \$ 2,589,155    | \$ -            | \$ 1,992,731     | \$ -            | \$ -            | \$ -            |

| Utility Water Fund Line Item Detail |                                       | Actual           | Actual           | Budget           | Estimated        | Budget           |
|-------------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Account                             | Description                           | FY 16-17         | FY 17-18         | FY 18-19         | FY 18-19         | FY 19-20         |
| 40-000-003                          | Interest Earned                       | 23,059           | 41,335           | 37,000           | 71,500           | 72,000           |
| 40-000-100                          | Miscellaneous                         | 6,590            | 103              | -                | -                | -                |
| 40-000-220                          | User Fees                             | 1,064,175        | 1,115,418        | 1,261,537        | 1,270,000        | 1,277,000        |
| 40-000-222                          | User Fees Water Infrastructure        | 796,720          | 848,674          | 876,023          | 890,000          | 896,200          |
| 40-000-240                          | Hookup Fees                           | 41,467           | 22,204           | 3,150            | 5,200            | 5,250            |
| 40-000-245                          | Timber Sale                           | -                | -                | 112,500          | 50,237           | -                |
| 40-000-246                          | Intergovernmental Revenue             | 179,020          | 20,000           | -                | -                | -                |
| 40-000-260                          | Infra. Insp. Fees                     | 39,797           | 5,362            | 40,000           | 104,133          | 30,000           |
| 40-000-263                          | Construction Water                    | 7,042            | 4,240            | 1,500            | 975              | 1,125            |
| 40-000-272                          | Transfer in Airpark                   | -                | 77,382           | -                | -                | -                |
| 40-000-276                          | Transfer In Dutch Canyon              | -                | -                | -                | -                | -                |
| 40-000-278                          | Transfer in Water SDC                 | -                | -                | -                | -                | -                |
|                                     | <b>Total Revenue</b>                  | <b>2,157,870</b> | <b>2,134,717</b> | <b>2,331,710</b> | <b>2,392,045</b> | <b>2,281,575</b> |
| 40-400-100                          | City Manager                          | 29,958           | 31,503           | 31,653           | 31,653           | 35,530           |
| 40-400-102                          | Public Works Director                 | 28,684           | 28,818           | 36,707           | 36,707           | 39,698           |
| 40-400-104                          | Planning Supervisor                   | 12,147           | 8,592            | -                | -                | -                |
| 40-400-106                          | Finance/Office Manager                | 21,478           | 22,017           | 22,812           | 22,812           | 24,672           |
| 40-400-107                          | Assistant to City Manager             | 11,760           | 13,619           | 14,947           | 14,947           | 19,057           |
| 40-400-108                          | Office Administrator Finance          | 18,558           | 19,027           | 21,187           | 21,187           | 23,623           |
| 40-400-110                          | City Recorder                         | 15,511           | 15,891           | 18,177           | 18,177           | 18,720           |
| 40-400-113                          | City Engineer                         | 31,803           | 32,911           | 30,910           | 30,910           | 31,838           |
| 40-400-114                          | Treatment Plant Supervisor            | 86,195           | 88,194           | 92,077           | 92,077           | 94,827           |
| 40-400-118                          | Field Service Supervisor              | 23,627           | 21,784           | 27,877           | 27,877           | 30,150           |
| 40-400-120                          | Operator                              | 64,050           | 68,752           | 102,474          | 74,000           | 105,430          |
| 40-400-121                          | Utility Worker                        | 75,844           | 78,254           | 78,081           | 100,000          | 102,780          |
| 40-400-123                          | Engineering Assistant PW              |                  | 6,340            |                  |                  |                  |
| 40-400-132                          | Office Administrator CDC              | 7,707            | 7,370            |                  |                  |                  |
| 40-400-142                          | Overtime                              | 5,693            | 2,231            | 12,567           | 2,000            | 14,750           |
| 40-400-146                          | Health Insurance                      | 120,835          | 116,686          | 149,073          | 118,000          | 159,130          |
| 40-400-148                          | Retirement Benefits                   | 91,022           | 110,699          | 126,741          | 116,500          | 160,073          |
| 40-400-150                          | Social Security                       | 32,432           | 33,351           | 39,157           | 35,000           | 43,286           |
| 40-400-152                          | Worker's Compensation                 | 14,536           | 15,326           | 19,562           | 15,000           | 22,937           |
| 40-400-153                          | Taxable Fringe Benefits               | -                | -                | -                | -                | -                |
|                                     | <b>Total Personnel Services</b>       | <b>691,840</b>   | <b>721,364</b>   | <b>824,002</b>   | <b>756,847</b>   | <b>926,501</b>   |
| 40-400-200                          | Building/Facilities Maintenance       | 3,752            | 5,042            | 5,800            | 4,500            | 5,000            |
| 40-400-202                          | Equipment Maintenance                 | 14,026           | 14,052           | 57,132           | 25,000           | 44,586           |
| 40-400-203                          | Maintenance Agreements                | 4,480            | 3,294            | 3,580            | 3,580            | 3,680            |
| 40-400-204                          | Vehicle Maintenance                   | 7,854            | 9,653            | 15,000           | 2,500            | 8,500            |
| 40-400-205                          | Small Equipment                       | 19,152           | 4,689            | 21,050           | 8,000            | 17,700           |
| 40-400-206                          | Fuel/Oil/Lube                         | 6,109            | 8,392            | 10,240           | 7,000            | 9,590            |
| 40-400-216                          | Office Supplies                       | 10,800           | 9,185            | 12,700           | 12,700           | 13,000           |
| 40-400-218                          | Operational Supplies                  | 41,816           | 18,338           | 92,750           | 40,000           | 95,475           |
| 40-400-220                          | Shop Maintenance Supplies             | -                | -                | -                | -                | -                |
| 40-400-222                          | Lab Supplies                          | 3,730            | 5,691            | 4,210            | 3,000            | 4,210            |
| 40-400-224                          | Chemicals                             | 27,696           | 33,558           | 29,610           | 29,610           | 34,860           |
| 40-400-226                          | Service Parts                         | -                | -                | -                | -                | -                |
| 40-400-227                          | Electrical Operation - Treatment      | 48,873           | 49,916           | 54,000           | 53,000           | 54,000           |
| 40-400-228                          | Utilities                             | 15,485           | 16,559           | 18,180           | 15,000           | 17,820           |
| 40-400-229                          | Electrical Operation - Pump Stations  | 13,870           | 12,932           | 19,800           | 17,500           | 26,400           |
| 40-400-230                          | Contractual/Professional              | 63,323           | 83,504           | 261,636          | 120,000          | 295,323          |
| 40-400-234                          | Miscellaneous                         | -                | -                | -                | -                | -                |
| 40-400-235                          | Property Tax                          | 944              | 909              | 1,000            | 1,000            | 1,000            |
| 40-400-238                          | Insurance                             | -                | -                | -                | -                | -                |
| 40-400-240                          | Travel/Training                       | 6,444            | 4,083            | 8,865            | 8,865            | 9,350            |
| 40-400-242                          | Dues/Fees/Subscriptions               | 12,112           | 10,829           | 14,620           | 14,620           | 23,155           |
| 40-400-244                          | Publications/Notices/Advertising      | 103              | 7                | 500              | 500              | 1,000            |
| 40-400-252                          | Uniforms/Safety                       | 2,337            | 646              | 3,975            | 3,975            | 3,975            |
| 40-400-254                          | Equipment Rental                      | -                | 184              | 5,000            | 1,000            | 5,000            |
|                                     | <b>Total Materials &amp; Services</b> | <b>302,906</b>   | <b>291,462</b>   | <b>639,648</b>   | <b>371,350</b>   | <b>673,624</b>   |



| Utility Water Fund Line Item Detail |                               | Actual           | Actual           | Budget           | Estimated        | Budget           |
|-------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| Account                             | Description                   | FY 16-17         | FY 17-18         | FY 18-19         | FY 18-19         | FY 19-20         |
| 40-400-300                          | Equipment                     | -                | 35,406           | 215,000          | 60,000           | 202,000          |
| 40-400-310                          | Infrastructure Upgrades       | 585,984          | 545,017          | 1,005,000        | 300,000          | 1,035,000        |
| 40-400-311                          | Equipment Replacement         | -                | -                | -                | -                | -                |
| 40-400-316                          | Underground Waterline         | -                | -                | -                | -                | -                |
|                                     | <b>Total Capital Outlay</b>   | <b>585,984</b>   | <b>580,424</b>   | <b>1,220,000</b> | <b>360,000</b>   | <b>1,237,000</b> |
| 40-400-500                          | Vehicle Lease Principal       | -                | 65,100           | 12,844           | 12,844           | 13,615           |
| 40-400-501                          | Vehicle Lease Interest        | -                | -                | 1,588            | 1,588            | 817              |
| 40-400-505                          | Equipment Lease Principal     | 15,651           | 16,222           | 58,183           | 58,183           | 93,520           |
| 40-400-506                          | Equipment Lease Interest      | 1,777            | 1,206            | 9,913            | 9,913            | 7,148            |
| 40-400-511                          | Principal SO3003B             | 49,271           | 51,084           | 52,964           | 52,964           | 54,913           |
| 40-400-513                          | Interest SO3003B              | 32,168           | 30,355           | 28,475           | 28,475           | 26,526           |
|                                     | <b>Total Debt Services</b>    | <b>98,867</b>    | <b>163,967</b>   | <b>163,967</b>   | <b>163,967</b>   | <b>196,539</b>   |
| 40-400-411                          | Transfer to Unemployment Fund | -                | -                | -                | -                | -                |
| 40-400-412                          | Transfer to General Fund ISF  | 79,646           | 44,295           | 40,862           | 40,861           | 43,047           |
| 40-400-413                          | Transfer to GF Water SDC      | -                | -                | -                | -                | -                |
| 40-400-414                          | Transfer to Water SDC         | 95,504           | 94,637           | 95,444           | 95,444           | 94,450           |
|                                     | <b>Total Transfers</b>        | <b>175,150</b>   | <b>138,932</b>   | <b>136,306</b>   | <b>136,305</b>   | <b>137,497</b>   |
| 40-400-600                          | Contingency                   | -                | -                | 679,455          | -                | 503,145          |
| 40-400-900                          | Unappropriated Ending Fund    | -                | -                | 1,200,000        | -                | 1,800,000        |
|                                     | <b>Total Expenditures</b>     | <b>1,854,747</b> | <b>1,896,149</b> | <b>4,863,378</b> | <b>1,788,469</b> | <b>5,474,306</b> |

**WATER FUND 10 YEAR HISTORY**



|                                    | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources                          | 2,587,854    | 2,409,401    | 2,100,006    | 1,755,254    | 2,282,465    | 3,389,678    | 4,205,334    | 4,485,304    | 4,863,378    | 5,474,306    |
| Personnel Services                 | 659,240      | 699,274      | 684,284      | 558,463      | 552,620      | 624,966      | 691,840      | 721,364      | 824,002      | 926,501      |
| Materials & Services               | 282,210      | 280,637      | 270,020      | 268,943      | 323,016      | 298,912      | 302,906      | 291,462      | 639,648      | 673,624      |
| Capital Outlay                     | 75,301       | 87,561       | 306,708      | 22,120       | 249,984      | 162,675      | 585,984      | 580,424      | 1,220,000    | 1,237,000    |
| Debt Service                       | 100,345      | 100,345      | 89,188       | 81,439       | 98,867       | 98,867       | 98,867       | 163,967      | 163,967      | 196,539      |
| Transfers                          | 219,598      | 374,153      | 356,487      | 212,297      | 175,635      | 156,794      | 138,932      | 175,150      | 136,306      | 137,497      |
| Contingency                        | 601,657      | 360,904      | 70,955       | 164,897      | 1,079,525    | 622,148      | 398,710      | 572,157      | 679,455      | 503,145      |
| Unappropriated Ending Fund Balance | -            | -            | -            | -            | -            | 700,000      | 1,000,000    | 1,000,000    | 1,200,000    | 1,800,000    |



## WATER SDC FUND 50

**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

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

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

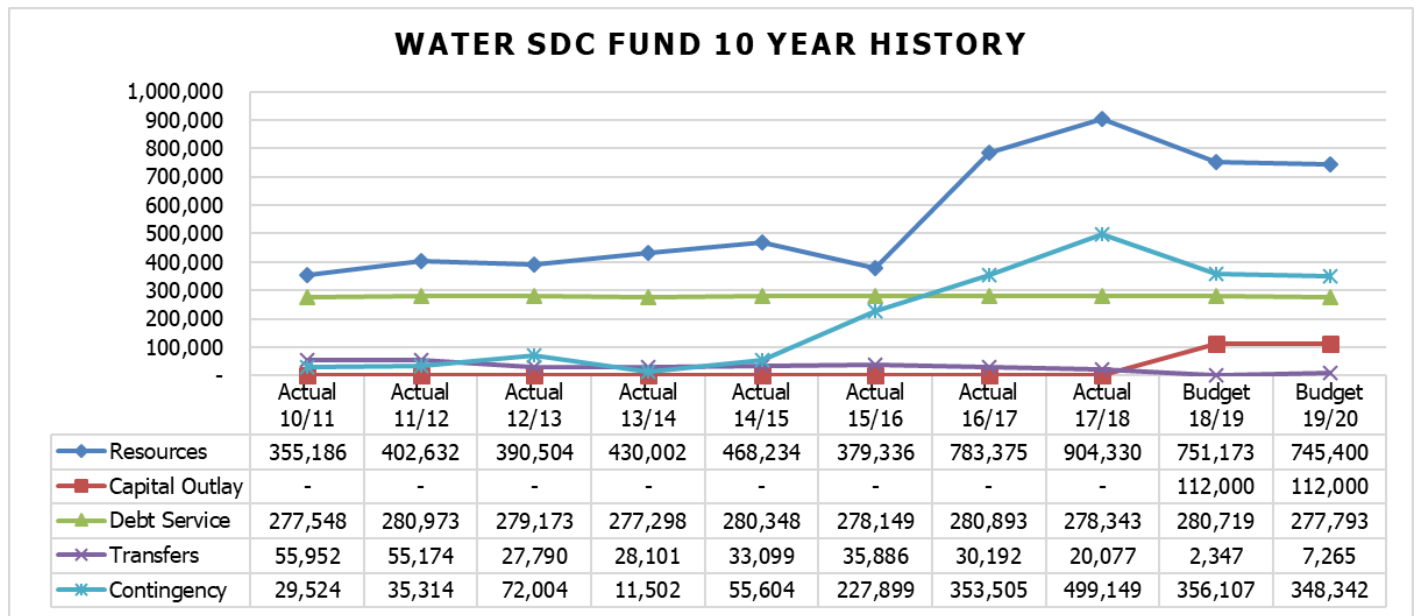
**BUDGET NOTES:**

In the proposed budget, the Water SDC fund begins the year with a projected beginning cash position of \$493,243. Anticipated revenue is \$252,157 coming from three sources, \$12,400 from interest, \$145,307 from Water SDC fees, and a transfer of \$95,450 from the Utility Water Fund to cover debt service payments. Total fund resources are \$745,400. Expenses within the fund include debt service in the amount of \$277,793. 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 \$7,265 to the General Fund and a projected contingency of \$348,342.

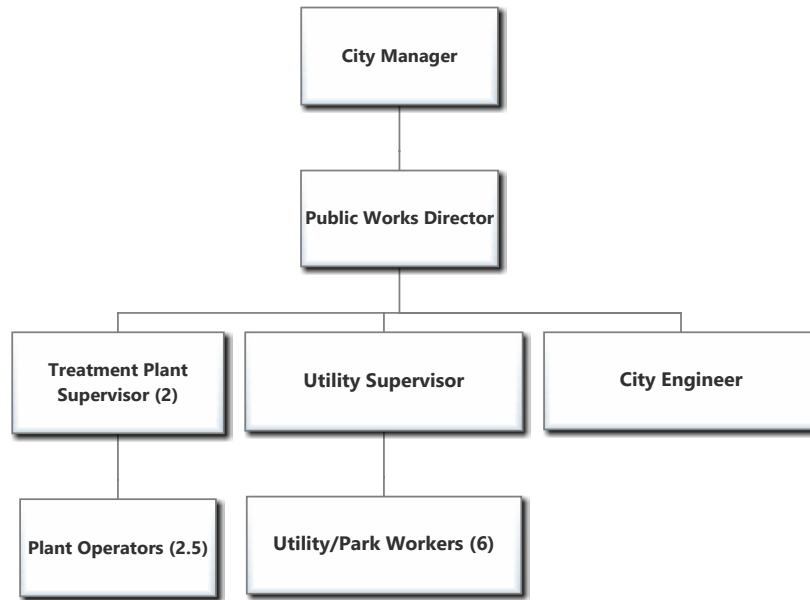
| <i>Water SDC 50</i>                 | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
|-------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| <b>Resources</b>                    |                    |                    |                    |                       |                                |                                |                               |
| <b>Working capital carryover</b>    | \$ 65,301          | \$ 472,290         | \$ 599,995         | \$ 605,910            | \$ 493,243                     | \$ 493,243                     | \$ 493,243                    |
| <b>Current year resources</b>       |                    |                    |                    |                       |                                |                                |                               |
| Interest                            | \$ 1,212           | \$ 9,571           | \$ 8,800           | \$ 12,375             | \$ 12,400                      | \$ 12,400                      | \$ 12,400                     |
| System development charges          | 621,358            | 327,832            | 46,934             | 62,580                | 145,307                        | 145,307                        | 145,307                       |
| Transfers                           | 95,504             | 94,637             | 95,444             | 95,444                | 94,450                         | 94,450                         | 94,450                        |
| <b>Total current year resources</b> | \$ 718,074         | \$ 432,040         | \$ 151,178         | \$ 170,399            | \$ 252,157                     | \$ 252,157                     | \$ 252,157                    |
| <b>Total resources</b>              | \$ 783,375         | \$ 904,330         | \$ 751,173         | \$ 776,309            | \$ 745,400                     | \$ 745,400                     | \$ 745,400                    |
| <b>Expenditures</b>                 |                    |                    |                    |                       |                                |                                |                               |
| Capital outlay                      | \$ -               | \$ -               | \$ 112,000         |                       | \$ 112,000                     | \$ 112,000                     | \$ 112,000                    |
| Debt service                        |                    |                    |                    |                       |                                |                                |                               |
| 2004 Principal G03003 12/01         | 72,005             | 72,515             | 78,063             | 78,063                | 78,650                         | 78,650                         | 78,650                        |
| 2004 Interest G03003 12/01          | 51,087             | 48,027             | 44,854             | 44,854                | 41,342                         | 41,342                         | 41,342                        |
| 2003 Principal S03003 12/01         | 130,533            | 131,838            | 133,157            | 133,157               | 134,488                        | 134,488                        | 134,488                       |
| 2003 Interest S03003 12/01          | 27,268             | 25,963             | 24,645             | 24,645                | 23,313                         | 23,313                         | 23,313                        |
| Transfers                           | 30,192             | 20,077             |                    | 2,347                 | 7,265                          | 7,265                          | 7,265                         |
| Contingency                         |                    |                    | 356,107            |                       | 348,342                        | 348,342                        | 348,342                       |
| <b>Total expenditures</b>           | \$ 311,085         | \$ 298,420         | \$ 751,173         | \$ 283,066            | \$ 745,400                     | \$ 745,400                     | \$ 745,400                    |
| <b>Ending working capital</b>       | \$ 472,290         | \$ 605,910         | \$ -               | \$ 493,243            | \$ -                           | \$ -                           | \$ -                          |



| Water SDC Fund Line Item Detail |                                   | Actual         | Actual         | Budget         | Estimated      | Budget         |
|---------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account                         | Description                       | FY 16-17       | FY 17-18       | FY 18-19       | FY 18-19       | FY 19-20       |
| 50-000-003                      | Interest Earned                   | 1,212          | 9,571          | 8,800          | 12,375         | 12,400         |
| 50-000-992                      | Water SDC - Reimbursement         | 621,358        | 327,832        | 46,934         | 62,580         | 145,307        |
| 50-000-995                      | Transfer In Utility Fund          | 95,504         | 94,637         | 95,444         | 95,444         | 94,450         |
|                                 | <b>Total Revenue</b>              | <b>718,074</b> | <b>432,040</b> | <b>151,178</b> | <b>170,399</b> | <b>252,157</b> |
| 50-500-314                      | Water Extra Capacity Improvements | -              | -              | -              | -              | -              |
| 50-500-326                      | Council Approved Projects         | -              | -              | 112,000        | -              | 112,000        |
|                                 | <b>Total Capital Outlay</b>       | <b>-</b>       | <b>-</b>       | <b>112,000</b> | <b>-</b>       | <b>112,000</b> |
| 50-500-510                      | Principal G03003                  | 72,005         | 72,515         | 78,063         | 78,063         | 78,650         |
| 50-500-511                      | Interest G03003                   | 51,086         | 48,027         | 44,854         | 44,854         | 41,342         |
| 50-500-512                      | Principal S03003                  | 130,533        | 131,838        | 133,157        | 133,157        | 134,488        |
| 50-500-513                      | Interest S03003                   | 27,268         | 25,963         | 24,645         | 24,645         | 23,313         |
|                                 | <b>Total Debt Services</b>        | <b>280,892</b> | <b>278,344</b> | <b>280,719</b> | <b>280,719</b> | <b>277,793</b> |
| 50-500-922                      | Transfer to Airpark Water         | -              | -              | -              | -              | -              |
| 50-500-926                      | Transfer to GF SDC Admin          | 30,192         | 20,077         | 2,347          | 2,347          | 7,265          |
|                                 | <b>Total Transfers</b>            | <b>30,192</b>  | <b>20,077</b>  | <b>2,347</b>   | <b>2,347</b>   | <b>7,265</b>   |
| 50-500-600                      | Contingency                       | -              | -              | 356,107        | -              | 348,342        |
|                                 | <b>Total Expenditures</b>         | <b>311,085</b> | <b>298,420</b> | <b>751,173</b> | <b>283,066</b> | <b>745,400</b> |



## UTILITY WASTEWATER FUND 41



**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

- Complete Collections Master Plan
- Address I & I within Collections System
- Capacity Upgrades – Wastewater treatment and collections
- Support legislative change to DEQ funding for Wastewater Plant
- Industrial Pretreatment Program
- Update Public Works Design Standards
- Update SDC's/Fees

| Wastewater SDC Fund Objectives            | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Complete Collections Master Plan          |     |     |     |     |     |      |      |     |      |     |     |     |
| Industrial Pretreatment Program           |     |     |     |     |     |      |      |     |      |     |     |     |
| Capacity Upgrades-Treatment & Collections |     |     |     |     |     |      |      |     |      |     |     |     |
| Update SDC's/Fees                         |     |     |     |     |     |      |      |     |      |     |     |     |
| Support legislative change to DEQ funding |     |     |     |     |     |      |      |     |      |     |     |     |

**BUDGET NOTES:**



The Wastewater fund will begin the year with a \$1,405,124 beginning cash position. The fund anticipates revenue of \$2,874,274 and total operating revenue in this fund is projected to be \$4,279,398. Expenditures within the department include \$937,875 for personnel services, \$584,868 for materials and services and \$1,220,000 for capital outlay. The fund budgets \$222,361 for two principle and interest payments, loan R06809 which matures in 2031 and US Bank loan which matures in 2021. The fund also budgets \$100,000 for an interest payment for the DEQ loan related to Phase I improvements at the treatment facility. The fund budgets \$134,382 for transfers and has budgeted a contingency of \$679,912.

**PERCENTAGE OF TIME ALLOCATION:**

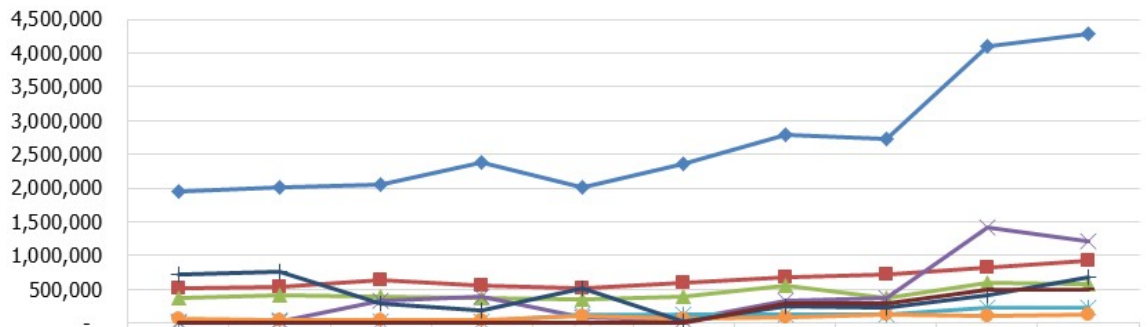
| Wastewater Fund                      | 16-17       | 17-18       | 18-19       | 19-20       | Minimum Salary | Maximum Salary |
|--------------------------------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Public Works Director                | 30%         | 30%         | 35%         | 35%         | 36.87          | 57.18          |
| Utility Supervisor                   | 35%         | 30%         | 35%         | 35%         | 28.59          | 44.34          |
| Treatment Plant Supervisor           | 100%        | 100%        | 100%        | 100%        | 28.59          | 44.34          |
| Operator I                           | 0%          | 0%          | 50%         | 50%         | 22.82          | 29.12          |
| Operator II                          | 100%        | 0%          | 0%          | 0%          | 25.14          | 32.09          |
| Operator III                         | 0%          | 100%        | 100%        | 100%        | 27.74          | 35.40          |
| Utility/Parks Worker I               | 40%         | 40%         | 35%         | 70%         | 19.16          | 24.45          |
| Utility/Parks Worker II              | 55%         | 60%         | 60%         | 35%         | 22.82          | 29.12          |
| Utility/Parks Worker III             | 35%         | 40%         | 35%         | 70%         | 25.14          | 32.09          |
| Office Administrator CDC             | 15%         | 14%         | 0%          | 0%          | 20.62          | 26.32          |
| City Planner                         | 20%         | 0%          | 0%          | 0%          | 28.69          | 36.62          |
| Planning Supervisor                  | 0%          | 13%         | 0%          | 0%          | 28.59          | 44.34          |
| City Engineer                        | 33%         | 34%         | 30%         | 30%         | 31.88          | 49.46          |
| Engineer Assistant PW                | 0%          | 33%         | 0%          | 0%          | 24.65          | 37.64          |
| City Manager                         | 22%         | 22%         | 22%         | 23%         | 41.87          | 64.95          |
| City Recorder                        | 20%         | 20%         | 22%         | 22%         | 25.67          | 39.80          |
| Finance Administrator/Office Manager | 23%         | 22%         | 22%         | 22%         | 36.87          | 57.18          |
| Assistant to City Manager            | 22%         | 22%         | 22%         | 23%         | 28.59          | 44.34          |
| Office Administrator Finance         | 44%         | 44%         | 44%         | 44%         | 20.62          | 26.32          |
| <b>TOTAL FTE'S</b>                   | <b>5.94</b> | <b>6.24</b> | <b>6.12</b> | <b>6.59</b> |                |                |

| <b>Wastewater Fund 41</b>               |                            |                            |                            |                               |   |   |  |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
|   | <b>Actual<br/>FY 16-17</b> | <b>Actual<br/>FY 17-18</b> | <b>Budget<br/>FY 18-19</b> | <b>Estimated<br/>FY 18-19</b> | <b>Proposed<br/>Budget<br/>FY 19-20</b> | <b>Approved<br/>Budget<br/>FY 19-20</b> | <b>Adopted<br/>Budget<br/>FY 19-20</b> |
| <b>Resources</b>                        |                            |                            |                            |                               |   |   |  |
| <b>Working capital carryover</b>        | \$ 1,103,177               | \$ 971,504                 | \$ 874,820                 | \$ 990,275                    | \$ 1,405,124                            | \$ 1,405,124                            | \$ 1,405,124                           |
| <b>Current year resources</b>           |                            |                            |                            |                               |   |   |  |
| Interest                                | \$ 10,123                  | \$ 14,829                  | \$ 13,000                  | \$ 28,900                     | \$ 30,000                               | \$ 30,000                               | \$ 30,000                              |
| Charges for services                    | 1,673,408                  | 1,730,782                  | 2,029,846                  | 1,976,708                     | 2,054,274                               | 2,054,274                               | 2,054,274                              |
| Intergovernmental                       |                            | 10,000                     | 1,190,000                  |                               |   |   |  |
| Long term debt proceeds                 |                            |                            |                            |                               | 790,000                                 | 790,000                                 | 790,000                                |
| Miscellaneous                           | 103                        |                            |                            | 100                           |   |   |  |
| <b>Total current year resources</b>     | \$ 1,683,634               | \$ 1,755,611               | \$ 3,232,846               | \$ 2,005,708                  | \$ 2,874,274                            | \$ 2,874,274                            | \$ 2,874,274                           |
| <b>Total resources</b>                  | \$ 2,786,811               | \$ 2,727,115               | \$ 4,107,666               | \$ 2,995,983                  | \$ 4,279,398                            | \$ 4,279,398                            | \$ 4,279,398                           |
|   |                            |                            |                            |                               |   |   |  |
|   |                            |                            |                            |                               |   |   |  |
|   |                            |                            |                            |                               |   |   |  |
| <b>Expenditures</b>                     |                            |                            |                            |                               |   |   |  |
| Personnel services                      | \$ 687,665                 | \$ 730,261                 | \$ 830,762                 | \$ 773,897                    | \$ 937,875                              | \$ 937,875                              | \$ 937,875                             |
| Materials & services                    | 566,801                    | 377,214                    | 600,551                    | 456,763                       | 584,868                                 | 584,868                                 | 584,868                                |
| Capital outlay                          | 337,206                    | 378,111                    | 1,417,500                  | 125,000                       | 1,220,000                               | 1,220,000                               | 1,220,000                              |
| Debt service                            |                            |                            |                            |                               |   |   |  |
| 2009 Principal CWSRF R06809 3/01 & 9/01 | 17,642                     | 17,642                     | 17,642                     | 17,642                        | 17,642                                  | 17,642                                  | 17,642                                 |
| 2009 Interest CWSRF R06809 9/01         | 1,279                      | 1,191                      | 1,103                      | 1,103                         | 1,014                                   | 1,014                                   | 1,014                                  |
| 2013 Principal USNB 12/01               | 100,000                    | 100,000                    | 100,000                    | 100,000                       | 100,000                                 | 100,000                                 | 100,000                                |
| 2013 Interest USNB 6/01 & 12/01         | 11,107                     | 8,645                      | 6,175                      | 6,175                         | 3,705                                   | 3,705                                   | 3,705                                  |
| 2018 DEQ Prinicpal                      |                            |                            | 100,000                    |                               | 100,000                                 | 100,000                                 | 100,000                                |
| 2018 DEQ Interest                       |                            |                            |                            |                               |   |   |  |
| Transfers                               | 93,607                     | 123,776                    | 110,279                    | 110,279                       | 134,382                                 | 134,382                                 | 134,382                                |
| Contingency                             |                            |                            | 423,654                    |                               | 679,912                                 | 679,912                                 | 679,912                                |
| <b>Total expenditures</b>               | \$ 1,815,307               | \$ 1,736,840               | \$ 3,607,666               | \$ 1,590,859                  | \$ 3,779,398                            | \$ 3,779,398                            | \$ 3,779,398                           |
| <b>Other requirements</b>               |                            |                            |                            |                               |   |   |  |
| Unappropriated ending fund balance      | \$ -                       | \$ -                       | \$ 500,000                 | \$ 500,000                    | \$ 500,000                              | \$ 500,000                              | \$ 500,000                             |
| <b>Ending working capital</b>           | \$ 971,504                 | \$ 990,275                 | \$ -                       | \$ 905,124                    | \$ -                                    | \$ -                                    | \$ -                                   |

| Utility Wastewater Fund Line Item Detail |                                       | Actual           | Actual           | Budget           | Estimated        | Budget           |
|--|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Account                                  | Description                           | FY 16-17         | FY 17-18         | FY 18-19         | FY 18-19         | FY 19-20         |
| 41-000-003                               | Interest Earned                       | 10,123           | 14,829           | 13,000           | 28,900           | 30,000           |
| 41-000-100                               | Miscellaneous                         | 103              | -                | -                | 100              | -                |
| 41-000-150                               | Intergovernmental Revenue             | -                | 10,000           | 400,000          | -                | -                |
| 41-000-151                               | Long Term Debt Proceeds               | -                | -                | 790,000          | -                | 790,000          |
| 41-000-220                               | User Fees                             | 1,624,723        | 1,721,771        | 1,989,171        | 1,871,600        | 2,023,149        |
| 41-000-240                               | Hookup Fees                           | 8,453            | 4,650            | 675              | 975              | 1,125            |
| 41-000-260                               | Infrastructure Insp Fees              | 40,232           | 4,361            | 40,000           | 104,133          | 30,000           |
|  | <b>Total Revenue</b>                  | <b>1,683,634</b> | <b>1,755,611</b> | <b>3,232,846</b> | <b>2,005,708</b> | <b>2,874,274</b> |
| 41-410-100                               | City Manager                          | 29,958           | 31,503           | 31,653           | 31,653           | 35,530           |
| 41-410-102                               | Public Works Director                 | 28,685           | 28,817           | 36,707           | 36,707           | 39,698           |
| 41-410-104                               | Planning Supervisor                   | 12,147           | 8,592            | -                | -                | -                |
| 41-410-106                               | Finance/Office Manager                | 21,478           | 22,017           | 22,812           | 22,812           | 24,672           |
| 41-410-107                               | Assistant to City Manager             | 11,760           | 13,620           | 14,947           | 14,947           | 19,057           |
| 41-410-108                               | Office Administrator Finance          | 18,558           | 19,027           | 21,187           | 21,187           | 23,623           |
| 41-410-110                               | City Recorder                         | 15,511           | 15,891           | 18,177           | 18,177           | 18,720           |
| 41-410-113                               | City Engineer                         | 31,801           | 32,902           | 30,910           | 30,910           | 31,838           |
| 41-410-114                               | Treatment Plant Supervisor            | 85,331           | 88,194           | 92,052           | 92,052           | 94,827           |
| 41-410-118                               | Field Services Supervisor             | 23,627           | 21,784           | 27,877           | 27,877           | 30,150           |
| 41-410-120                               | Operators                             | 68,892           | 75,368           | 109,463          | 90,000           | 112,556          |
| 41-410-121                               | Utility Workers                       | 69,857           | 78,253           | 78,082           | 98,000           | 102,780          |
| 41-410-123                               | Engineering Assistant PW              | -                | 6,340            | -                | -                | -                |
| 41-410-132                               | Office Administrator CDC              | 7,707            | 7,371            | -                | -                | -                |
| 41-410-142                               | Overtime                              | 3,748            | 3,256            | 13,151           | 5,000            | 15,347           |
| 41-410-146                               | Health Insurance                      | 127,461          | 122,389          | 153,888          | 121,800          | 167,685          |
| 41-410-148                               | Retirement Benefits                   | 84,557           | 105,735          | 121,421          | 113,000          | 155,539          |
| 41-410-150                               | Social Security                       | 32,059           | 33,879           | 39,761           | 35,500           | 43,904           |
| 41-410-152                               | Workers Compensation                  | 14,530           | 15,325           | 18,674           | 14,275           | 21,949           |
| 41-410-153                               | Taxable Fringe Benefits               | -                | -                | -                | -                | -                |
|  | <b>Total Personnel Services</b>       | <b>687,665</b>   | <b>730,262</b>   | <b>830,762</b>   | <b>773,897</b>   | <b>937,875</b>   |
| 41-410-200                               | Building/Facilities Maintenance       | 677              | 3,785            | 4,500            | 2,500            | 3,500            |
| 41-410-202                               | Equipment Maintenance                 | 20,232           | 6,430            | 57,800           | 30,000           | 51,000           |
| 41-410-203                               | Maintenance Agreements                | 1,860            | 1,690            | 2,280            | 1,400            | 1,860            |
| 41-410-204                               | Vehicle Maintenance                   | 8,285            | 16,857           | 15,000           | 5,000            | 8,500            |
| 41-410-205                               | Small Equipment                       | 15,319           | 8,552            | 16,700           | 12,000           | 22,250           |
| 41-410-206                               | Fuel/Oil/Lube                         | 3,526            | 7,509            | 7,240            | 7,240            | 6,840            |
| 41-410-216                               | Office Supplies                       | 10,221           | 9,426            | 12,700           | 10,500           | 13,000           |
| 41-410-218                               | Operational Supplies                  | 6,503            | 8,662            | 21,300           | 13,000           | 19,500           |
| 41-410-220                               | Shop Maintenance Supplies             | -                | -                | -                | -                | -                |
| 41-410-222                               | Lab Supplies                          | 5,019            | 5,729            | 9,358            | 8,000            | 9,358            |
| 41-410-224                               | Chemicals                             | 2,961            | 36,404           | 37,575           | 30,000           | 34,875           |
| 41-410-227                               | Electrical Operations                 | 83,865           | 100,464          | 102,000          | 100,000          | 102,000          |
| 41-410-228                               | Utilities                             | 5,700            | 6,079            | 6,300            | 5,800            | 6,480            |
| 41-410-229                               | Electrical Operations Pumps           | 6,004            | 6,682            | 6,480            | 5,200            | 6,600            |
| 41-410-230                               | Contractual/Professional              | 127,325          | 115,206          | 227,813          | 175,000          | 234,250          |
| 41-410-234                               | Miscellaneous                         | -                | -                | -                | -                | -                |
| 41-410-235                               | Property Tax                          | 1,712            | 1,685            | 2,000            | 1,370            | 2,000            |
| 41-410-238                               | Insurance                             | -                | -                | -                | -                | -                |
| 41-410-240                               | Travel/Training                       | 5,682            | 3,605            | 8,650            | 7,500            | 8,300            |
| 41-410-242                               | Dues/Fees/Subscriptions               | 12,688           | 14,221           | 16,880           | 18,000           | 23,580           |
| 41-410-244                               | Publications/Notices/Advertising      | 947              | 841              | 3,000            | 41               | 3,000            |
| 41-410-252                               | Uniforms/Safety                       | 2,348            | 1,078            | 3,975            | 3,975            | 3,975            |
| 41-410-253                               | Sludge Disposal                       | 245,928          | 4,350            | 30,000           | 15,237           | 15,000           |
| 41-410-254                               | Equipment Rental                      | -                | 17,960           | 9,000            | 5,000            | 9,000            |
|  | <b>Total Materials &amp; Services</b> | <b>566,801</b>   | <b>377,214</b>   | <b>600,551</b>   | <b>456,763</b>   | <b>584,868</b>   |

| Account    | Description                        | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Budget<br>FY 19-20 |
|------------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 41-410-300 | Equipment                          | 337,206            | 378,111            | 185,000            | 125,000               | 140,000            |
| 41-410-310 | Infrastructure Upgrades            | -                  | -                  | 1,197,500          | -                     | 1,040,000          |
| 41-410-311 | Equipment Replacement              | -                  | -                  | 35,000             | -                     | 40,000             |
|            | <b>Total Capital Outlay</b>        | <b>337,206</b>     | <b>378,111</b>     | <b>1,417,500</b>   | <b>125,000</b>        | <b>1,220,000</b>   |
| 41-410-500 | Vehicle Lease Principal            | -                  | -                  | -                  | -                     | -                  |
| 41-410-501 | Vehicle Lease Interest             | -                  | -                  | -                  | -                     | -                  |
| 41-410-510 | Principal USNB                     | 100,000            | 100,000            | 100,000            | 100,000               | 100,000            |
| 41-410-511 | Interest USNB                      | 11,107             | 8,645              | 6,175              | 6,175                 | 3,705              |
| 41-410-540 | Principal SPWF B92001B             | -                  | -                  | -                  | -                     | -                  |
| 41-410-541 | Interest SPWF B92001B              | -                  | -                  | -                  | -                     | -                  |
| 41-410-550 | Principal SPWF B95001C             | -                  | -                  | -                  | -                     | -                  |
| 41-410-560 | Principal CWSRF R80930             | 17,642             | 17,642             | 17,642             | 17,642                | 17,642             |
| 41-410-561 | Interest CWSRF R80930              | 1,279              | 1,191              | 1,103              | 1,103                 | 1,014              |
| 41-410-562 | Principal DEQ Loan                 | -                  | -                  | -                  | -                     | -                  |
| 41-410-564 | Interest DEQ Loan                  | -                  | -                  | 100,000            | -                     | 100,000            |
|            | <b>Total Debt Services</b>         | <b>130,028</b>     | <b>127,478</b>     | <b>224,920</b>     | <b>124,920</b>        | <b>222,361</b>     |
| 41-410-418 | Transfer to Unemployment Fund      | -                  | -                  | -                  | -                     | -                  |
| 41-410-419 | Transfer to General Fund ISF       | 93,607             | 123,776            | 110,279            | 110,279               | 134,382            |
|            | <b>Total Transfers</b>             | <b>93,607</b>      | <b>123,776</b>     | <b>110,279</b>     | <b>110,279</b>        | <b>134,382</b>     |
| 41-410-600 | Contingency                        | -                  | -                  | 423,654            | -                     | 679,912            |
| 41-410-900 | Unappropriated Ending Fund Balance | -                  | -                  | 500,000            | -                     | 500,000            |
|            | <b>Total Expenditures</b>          | <b>1,815,307</b>   | <b>1,736,840</b>   | <b>4,107,666</b>   | <b>1,590,859</b>      | <b>4,279,398</b>   |

### WASTEWATER FUND 10 YEAR HISTORY



|                                    | Actual<br>10/11 | Actual<br>11/12 | Actual<br>12/13 | Actual<br>13/14 | Actual<br>14/15 | Actual<br>15/16 | Actual<br>16/17 | Actual<br>17/18 | Budget<br>18/19 | Budget<br>19/20 |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Resources                          | 1,944,620       | 2,016,817       | 2,063,059       | 2,374,191       | 2,015,957       | 2,352,839       | 2,786,811       | 2,727,115       | 4,107,666       | 4,279,398       |
| Personnel Services                 | 511,021         | 545,760         | 640,282         | 561,814         | 523,217         | 608,205         | 687,665         | 730,261         | 830,762         | 937,875         |
| Materials & Services               | 375,447         | 411,086         | 395,705         | 371,284         | 346,526         | 403,581         | 566,801         | 377,214         | 600,551         | 584,868         |
| Capital Outlay                     | 10,120          | 29,216          | 324,534         | 393,121         | 90,051          | 42,181          | 337,206         | 378,111         | 1,417,500       | 1,220,000       |
| Debt Service                       | 20,856          | 40,219          | 27,419          | 34,872          | 135,152         | 132,594         | 130,028         | 127,478         | 224,920         | 222,361         |
| Transfers                          | 60,523          | 50,430          | 52,632          | 56,433          | 111,229         | 63,101          | 93,607          | 123,776         | 110,279         | 134,382         |
| Contingency                        | 724,092         | 767,612         | 287,762         | 186,941         | 519,757         | 23,819          | 245,696         | 238,727         | 423,654         | 679,912         |
| Unappropriated Ending Fund Balance | -               | -               | -               | -               | -               | -               | 300,000         | 300,000         | 500,000         | 500,000         |







## WASTEWATER SDC FUND 55

**PURPOSE:**

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

**VISION FOR THE YEAR:**

Preparation for Phase I improvements will be on the top of the list this year as well as an ultraviolet disinfection upgrade.

**COMPLIANCE WITH COUNCIL GOALS:**

|  |  |
|--|--|
| Address aging infrastructure           | Capacity Upgrades- Treatment & Collections |
| Complete Collections Master Plan       | Update SDC's/Fees                          |
| Support Legislative change for funding | Industrial Pretreatment Program            |

| Wastewater SDC Fund Objectives            | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Complete Collections Master Plan          |     |     |     |     |     |      |      |     |      |     |     |     |
| Industrial Pretreatment Program           |     |     |     |     |     |      |      |     |      |     |     |     |
| Capacity Upgrades-Treatment & Collections |     |     |     |     |     |      |      |     |      |     |     |     |
| Update SDC's/Fees                         |     |     |     |     |     |      |      |     |      |     |     |     |
| Support legislative change to DEQ funding |     |     |     |     |     |      |      |     |      |     |     |     |
| Address aging infrastructure              |     |     |     |     |     |      |      |     |      |     |     |     |

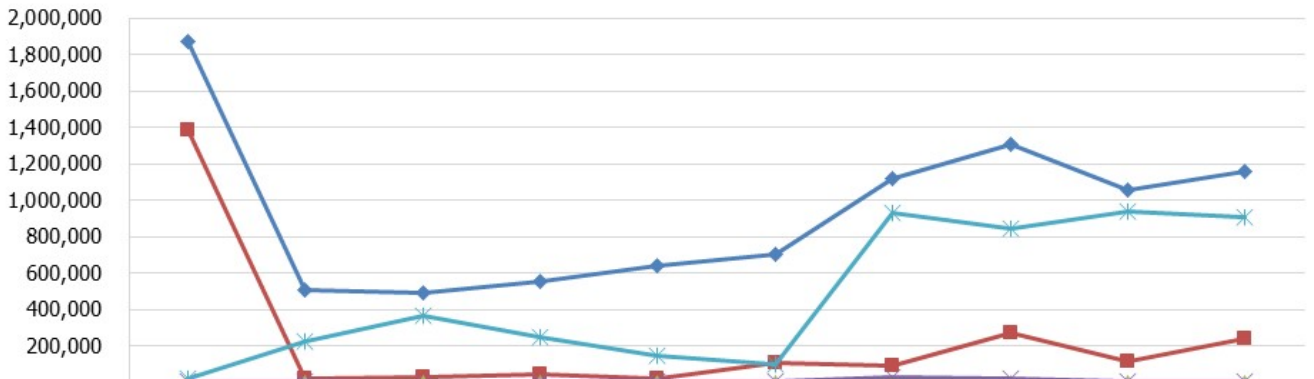
**BUDGET NOTES:**

The Wastewater SDC fund has a beginning cash position of \$1,003,885. The City anticipates receiving \$27,000 in interest income and \$128,622 in SDC fees. Total resources for the fund are \$1,157,507. This fiscal year staff will focus on extra capacity improvements. There will be a transfer to the General Fund of \$6,431 for administrative costs and the projected contingency of \$910,076.

| <i><b>Wastewater SDC 55</b></i>             |                     |                     |                    |                       |                                |                                |                               |
|---|---------------------|---------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| Resources                                   | Actual<br>FY 16-17  | Actual<br>FY 17-18  | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| <b>Working capital carryover</b>            | \$ 585,451          | \$ 1,000,306        | \$ 998,475         | \$ 1,017,487          | \$ 1,003,885                   | \$ 1,003,885                   | \$ 1,003,885                  |
| <b>Current year resources</b>               |                     |                     |                    |                       |                                |                                |                               |
| Interest                                    | \$ 7,143            | \$ 16,703           | \$ 16,000          | \$ 25,200             | \$ 27,000                      | \$ 27,000                      | \$ 27,000                     |
| System development charges - reimbursement  |                     |                     | 8,309              | 10,155                | 25,724                         | 25,724                         | 25,724                        |
| System development charges - extra capacity | 528,611             | 290,202             | 33,236             | 40,620                | 102,898                        | 102,898                        | 102,898                       |
| <b>Total current year resources</b>         | \$ 535,754          | \$ 306,905          | \$ 57,545          | \$ 75,975             | \$ 155,622                     | \$ 155,622                     | \$ 155,622                    |
| <b>Total resources</b>                      | \$ 1,121,205        | \$ 1,307,211        | \$ 1,056,020       | \$ 1,093,462          | \$ 1,159,507                   | \$ 1,159,507                   | \$ 1,159,507                  |
|   |                     |                     |                    |                       |                                |                                |                               |
|   |                     |                     |                    |                       |                                |                                |                               |
| Expenditures                                | Actual<br>FY 16-17  | Actual<br>FY 17-18  | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| Capital outlay                              | \$ 94,174           | \$ 271,953          | \$ 118,500         | \$ 87,500             | \$ 243,000                     | \$ 243,000                     | \$ 243,000                    |
| Transfers                                   | 26,725              | 17,771              | 2,077              | 2,077                 | 6,431                          | 6,431                          | 6,431                         |
| Contingency                                 |                     |                     | 935,443            |                       | 910,076                        | 910,076                        | 910,076                       |
| <b>Total expenditures</b>                   | \$ 120,899          | \$ 289,724          | \$ 1,056,020       | \$ 89,577             | \$ 1,159,507                   | \$ 1,159,507                   | \$ 1,159,507                  |
| <b>Ending working capital</b>               | <b>\$ 1,000,306</b> | <b>\$ 1,017,487</b> | <b>\$ -</b>        | <b>\$ 1,003,885</b>   | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                   |

| Wastewater SDC Fund Line Item Detail |                                   | Actual         | Actual         | Budget           | Estimated     | Budget           |
|--------------------------------------|-----------------------------------|----------------|----------------|------------------|---------------|------------------|
| Account                              | Description                       | FY 16-17       | FY 17-18       | FY 18-19         | FY 18-19      | FY 19-20         |
| 55-000-003                           | Interest Earned                   | 7,143          | 16,703         | 16,000           | 25,200        | 27,000           |
| 55-000-992                           | Sewer SDC Reimbursements          | 99,920         | 51,050         | 8,309            | 10,155        | 25,724           |
| 55-000-993                           | Sewer SDC Ext. Cap. Improvements  | 428,690        | 239,151        | 33,236           | 40,620        | 102,898          |
| 55-000-994                           | Long Term Debt Proceeds           | -              | -              | -                | -             | -                |
|                                      | <b>Total Revenue</b>              | <b>535,754</b> | <b>306,905</b> | <b>57,545</b>    | <b>75,975</b> | <b>155,622</b>   |
| 55-550-314                           | Sewer Extra Capacity Improvements | -              | 77,003         | 118,500          | 87,500        | 243,000          |
| 55-550-316                           | Wastewater Reimbursement          | -              | -              | -                | -             | -                |
| 55-550-326                           | Council Approved Projects         | 94,174         | 194,950        | -                | -             | -                |
|                                      | <b>Total Capital Outlay</b>       | <b>94,174</b>  | <b>271,953</b> | <b>118,500</b>   | <b>87,500</b> | <b>243,000</b>   |
| 55-550-408                           | Transfer to Debt Service          | -              | -              | -                | -             | -                |
| 55-550-409                           | Transfer to GF SDC Admin.         | 26,725         | 17,771         | 2,077            | 2,077         | 6,431            |
|                                      | <b>Total Transfers</b>            | <b>26,725</b>  | <b>17,771</b>  | <b>2,077</b>     | <b>2,077</b>  | <b>6,431</b>     |
| 55-550-600                           | Contingency                       | -              | -              | 935,443          | -             | 910,076          |
|                                      | <b>Total Expenditures</b>         | <b>120,899</b> | <b>289,724</b> | <b>1,056,020</b> | <b>89,577</b> | <b>1,159,507</b> |

**WASTEWATER SDC FUND 10 YEAR HISTORY**



|                | Actual 10/11 | Actual 11/12 | Actual 12/13 | Actual 13/14 | Actual 14/15 | Actual 15/16 | Actual 16/17 | Actual 17/18 | Budget 18/19 | Budget 19/20 |
|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Resources      | 1,876,000    | 506,316      | 489,421      | 554,366      | 641,694      | 700,163      | 1,121,205    | 1,307,211    | 1,056,020    | 1,159,507    |
| Capital Outlay | 1,384,954    | 22,865       | 28,253       | 43,660       | 21,022       | 107,254      | 94,174       | 271,953      | 118,500      | 243,000      |
| Debt Service   | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Transfers      | 5,750        | 5,177        | 581          | 1,443        | 3,682        | 7,458        | 26,725       | 17,771       | 2,077        | 6,431        |
| Contingency    | 22,309       | 222,116      | 363,725      | 244,241      | 148,310      | 100,532      | 929,636      | 844,364      | 935,443      | 910,076      |

## GENERAL OBLIGATION DEBT SERVICE FUND 45

**PURPOSE:**

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

**VISION FOR THE YEAR:**

Pay the remaining balance owing and close the fund.

**BUDGET NOTES:**

The Debt Service fund is projected to have \$24,759 for cash carry over and the total expenditure in the fund are \$24,759. This fund will become inactive at the end of this fiscal year.

| <i>General Obligation Debt Service Fund 45</i> |                    |                    |                    |                       |                                |                                |                               |
|--|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
|  | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| <b>Resources</b>                               |                    |                    |                    |                       |                                |                                |                               |
| Working capital carryover                      | \$ 33,997          | \$ 25,619          | \$ 21,117          | \$ 21,149             | \$ 24,759                      | \$ 24,759                      | \$ 24,759                     |
| <b>Current year resources</b>                  |                    |                    |                    |                       |                                |                                |                               |
| Property taxes                                 | \$ 42,179          | \$ 46,227          | \$ 50,111          | \$ 47,000             |                                |                                |                               |
| Interest                                       | 280                | 140                | 150                | 600                   |                                |                                |                               |
| <b>Total current year resources</b>            | \$ 42,459          | \$ 46,367          | \$ 50,261          | \$ 47,600             | \$ -                           | \$ -                           | \$ -                          |
| <b>Total resources</b>                         | \$ 76,456          | \$ 71,986          | \$ 71,378          | \$ 68,749             | \$ 24,759                      | \$ 24,759                      | \$ 24,759                     |
|  |                    |                    |                    |                       |                                |                                |                               |
|  |                    |                    |                    |                       |                                |                                |                               |
| <b>Expenditures</b>                            | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| Materials & services                           | \$ -               | \$ -               | \$ -               | \$ -                  | \$ 24,759                      | \$ 24,759                      | \$ 24,759                     |
| Debt service                                   |                    |                    |                    |                       |                                |                                |                               |
| 1978 Principal Water GO 01-0507801 2/01        | 41,091             | 43,052             | 45,107             | 41,081                |                                |                                |                               |
| 1978 Interest Water GO 01-0507801 2/01         | 9,746              | 7,785              | 5,730              | 2,909                 |                                |                                |                               |
| 1991 Principal Sewer GO B92001A 12/01          |                    |                    |                    |                       |                                |                                |                               |
| 1991 Interest Sewer GO B92001A 12/01           |                    |                    |                    |                       |                                |                                |                               |
| Transfers                                      |                    |                    |                    |                       |                                | -                              | -                             |
| Contingency                                    |                    |                    | 541                |                       | 0                              | 0                              | 0                             |
| <b>Total expenditures</b>                      | \$ 50,837          | \$ 50,837          | \$ 51,378          | \$ 43,990             | \$ 24,759                      | \$ 24,759                      | \$ 24,759                     |
| <b>Other requirements</b>                      |                    |                    |                    |                       |                                |                                |                               |
| Unappropriated ending fund balance             | \$ -               | \$ -               | \$ 20,000          | \$ 20,000             |                                |                                |                               |
| <b>Total other requirements</b>                | \$ -               | \$ -               | \$ 20,000          | \$ 20,000             | \$ -                           | \$ -                           | \$ -                          |
| <b>Ending available working capital</b>        | \$ 25,619          | \$ 21,149          | \$ -               | \$ 4,759              | \$ -                           | \$ -                           | \$ -                          |

| <b>Bonded Debt Service Fund Line Item Detail</b> |                                       | <b>Actual</b>   | <b>Actual</b>   | <b>Budget</b>   | <b>Estimated</b> | <b>Budget</b>   |
|--|---------------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| <b>Account</b>                                   | <b>Description</b>                    | <b>FY 16-17</b> | <b>FY 17-18</b> | <b>FY 18-19</b> | <b>FY 18-19</b>  | <b>FY 19-20</b> |
| 45-000-001                                       | Taxes Necessary To Balance            | 40,152          | 43,707          | 48,881          | 45,100           | -               |
| 45-000-002                                       | Delinquent Taxes                      | 2,027           | 2,520           | 1,230           | 1,900            | -               |
| 45-000-003                                       | Interest Earned                       | 280             | 140             | 150             | 600              | -               |
|  | <b>Total Revenue</b>                  | <b>42,459</b>   | <b>46,367</b>   | <b>50,261</b>   | <b>47,600</b>    | <b>-</b>        |
| 45-450-234                                       | Miscellaneous                         |                 |                 |                 |                  | 24,759          |
|  | <b>Total Materials &amp; Services</b> | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>         | <b>24,759</b>   |
| 45-450-500                                       | Water - Principal                     | 41,091          | 43,052          | 45,107          | 41,081           | -               |
| 45-450-501                                       | Water - Interest                      | 9,746           | 7,785           | 5,730           | 2,909            | -               |
|  | <b>Total Debt Services</b>            | <b>50,837</b>   | <b>50,837</b>   | <b>50,837</b>   | <b>43,990</b>    | <b>-</b>        |
| 45-450-600                                       | Contingency                           | -               | -               | 541             | -                | -               |
| 45-450-900                                       | Unappropriated Ending Fund            | -               | -               | 20,000          | -                | -               |
|  | <b>Total Expenditures</b>             | <b>50,837</b>   | <b>50,837</b>   | <b>71,378</b>   | <b>43,990</b>    | <b>24,759</b>   |

## AIRPARK WATER IMPROVEMENT FUND 89

**PURPOSE:**

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

| <i>Airpark Water Improvement Fund 89</i> |                    |                    |                    |                       |                                |                                |                               |
|--|--------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
|  | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| <b>Resources</b>                         |                    |                    |                    |                       |                                |                                |                               |
| <b>Working capital carryover</b>         | \$ 141,893         | \$ 90,655          | \$ -               | \$ -                  | \$ -                           | \$ -                           | \$ -                          |
| <b>Current year resources</b>            |                    |                    |                    |                       |                                |                                |                               |
| Interest                                 | \$ 1,069           | \$ 2               |                    |                       |                                |                                |                               |
| Intergovernmental                        | 75,199             | 18,559             |                    |                       |                                |                                |                               |
| OEDD Loan & Grant                        |                    |                    |                    |                       |                                |                                |                               |
| Transfers                                |                    |                    |                    |                       |                                |                                |                               |
| <b>Total current year resources</b>      | \$ 76,268          | \$ 18,561          | \$ -               | \$ -                  | \$ -                           | \$ -                           | \$ -                          |
| <b>Total resources</b>                   | \$ 218,161         | \$ 109,216         | \$ -               | \$ -                  | \$ -                           | \$ -                           | \$ -                          |
|  |                    |                    |                    |                       |                                |                                |                               |
|  |                    |                    |                    |                       |                                |                                |                               |
|  | Actual<br>FY 16-17 | Actual<br>FY 17-18 | Budget<br>FY 18-19 | Estimated<br>FY 18-19 | Proposed<br>Budget<br>FY 19-20 | Approved<br>Budget<br>FY 19-20 | Adopted<br>Budget<br>FY 19-20 |
| <b>Expenditures</b>                      |                    |                    |                    |                       |                                |                                |                               |
| Debt service                             | \$ -               | \$ -               | \$ -               | \$ -                  | \$ -                           | \$ -                           | \$ -                          |
| 1996 Principal OEDD B95010A              | 59,949             |                    |                    |                       |                                |                                |                               |
| 1996 Interest OEDD B95010A               | 3,298              |                    |                    |                       |                                |                                |                               |
| 1996 Principal OEDD B95010B 12/01        | 29,409             |                    |                    |                       |                                |                                |                               |
| 1996 Interest OEDD B95010B               | 1,765              |                    |                    |                       |                                |                                |                               |
| 1998 Principal OEDD B95010C              | 30,065             | 30,318             |                    |                       |                                |                                |                               |
| 1998 Interest OEDD B95010C 12/01         | 3,020              | 1,516              |                    |                       |                                |                                |                               |
| Transfers                                |                    | 77,382             |                    |                       |                                |                                |                               |
| Contingency                              |                    |                    | 0                  | 0                     | 0                              | 0                              | 0                             |
| <b>Total expenditures</b>                | \$ 127,506         | \$ 109,216         | \$ -               | \$ -                  | \$ -                           | \$ -                           | \$ -                          |
| <b>Ending working capital</b>            | \$ 90,655          | \$ -               | \$ -               | \$ -                  | \$ -                           | \$ -                           | \$ -                          |



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

|                               | Interest Rates | Date of Issue | Fiscal Year of Maturity | Outstanding July 1, 2019 | Issued | Paid       | Outstanding June 30, 2020 | Due Within One Year |
|-------------------------------|----------------|---------------|-------------------------|--------------------------|--------|------------|---------------------------|---------------------|
| <b>PRINCIPAL TRANSACTIONS</b> |                |               |                         |                          |        |            |                           |                     |
| General Obligations           |                |               |                         |                          |        |            |                           |                     |
| Capital Leases                | 5.20%          | 2018          | 2022                    | \$ 49,952                | -      | \$ 15,658  | 34,293                    | \$ 16,630           |
| Enterprise Obligations        |                |               |                         |                          |        |            |                           |                     |
| Dutch Canyon Waterline Loan   | 3.68%          | 2010          | 2031                    | 720,815                  | -      | 54,913     | 665,902                   | 56,934              |
| Water Plant Phase 1 & 2       | 4.43%          | 2002          | 2028                    | 873,720                  | -      | 78,650     | 795,070                   | 84,278              |
| Water Storage Reservoirs      | 1.00%          | 2004          | 2036                    | 2,331,317                | -      | 134,488    | 2,196,829                 | 135,833             |
| Wastewater DEQ Loan           | 0.00%          | 2011          | 2031                    | 202,873                  | -      | 17,642     | 185,231                   | 17,642              |
| Wastewater US Bank Loan       | 2.47%          | 2014          | 2020                    | 200,000                  | -      | 100,000    | 100,000                   | 100,000             |
| Capital Leases                | 3.65%          | 2015          | 2019                    | 151,081                  | -      | 57,135     | 93,946                    | 45,783              |
| Subtotal                      |                |               |                         | \$ 4,529,758             | \$ -   | \$ 458,486 | \$ 4,071,271              | \$ 457,100          |
| <b>INTEREST TRANSACTIONS</b>  |                |               |                         |                          |        |            |                           |                     |
| General Obligations           |                |               |                         |                          |        |            |                           |                     |
| Capital Leases                | 5.20%          | 2018          | 2022                    | 6,329                    | -      | 3,102      | 3,227                     | 2,130               |
| Enterprise Obligations        |                |               |                         |                          |        |            |                           |                     |
| Dutch Canyon Waterline Loan   | 3.68%          | 2010          | 2031                    | 167,421                  | -      | 26,526     | 140,895                   | 24,505              |
| Water Plant Phase 1 & 2       | 4.43%          | 2002          | 2028                    | 219,930                  | -      | 41,342     | 178,588                   | 37,724              |
| Water Storage Reservoirs      | 1.00%          | 2004          | 2036                    | 203,948                  | -      | 23,313     | 180,635                   | 21,968              |
| Wastewater DEQ Loan           | 0.00%          | 2011          | 2031                    | -                        | -      | -          | -                         | -                   |
| Wastewater US Bank Loan       | 2.47%          | 2014          | 2020                    | 4,940                    | -      | 3,705      | 1,235                     | 1,235               |
| Capital Leases                | 3.65%          | 2017          | 2021                    | 15,355                   | -      | 7,965      | 7,390                     | 4,885               |
| Subtotal                      |                |               |                         | \$ 617,923               | \$ -   | \$ 105,953 | \$ 511,970                | \$ 92,447           |
| Grand Total                   |                |               |                         | \$ 5,147,681             | \$ -   | \$ 564,439 | \$ 4,583,241              | \$ 549,547          |

| <b>City of Scappoose</b>       |                     |                      |
|--------------------------------|---------------------|----------------------|
| <b>Fiscal Year 2019-2020</b>   |                     |                      |
| <b>Fund Transfers</b>          |                     |                      |
|                                | <b>Transfers in</b> | <b>Transfers out</b> |
| General Fund                   | \$ 439,506          | \$ 320,483           |
| Law Enforcement Fund           | -                   | -                    |
| Watts House Fund               | 20,000              | -                    |
| PEG Fund                       | -                   | -                    |
| Building Fund                  | -                   | 30,593               |
| Street Fund                    | -                   | 64,601               |
| Foot Paths and Bike Trail Fund | 100,000             | -                    |
| Storm Drainage Fund            | -                   | -                    |
| Storm Drainage SDC Fund        | -                   | 2,009                |
| Street SDC Fund                | -                   | 11,281               |
| Parks SDC Fund                 | -                   | 4,414                |
| Pool Fund                      | -                   | -                    |
| Unemployment Fund              | 65,000              |                      |
| Water Fund                     | -                   | 137,497              |
| Water SDC Fund                 | 94,450              | 7,265                |
| Wastewater Fund                | -                   | 134,382              |
| Wastewater SDC Fund            | -                   | 6,431                |
| GO Bonded Debt Service Fund    | -                   | -                    |
|                                | \$ 718,956          | \$ 718,956           |

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Budget Phases-** The following are the major version of the budget. Each corresponds with a different phase of the budget process.

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

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

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

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

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

**Budgetary Basis-** Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

**GIS-** Geographic Information Services.

**GFOA-** Government Finance Officer Association.

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

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

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

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

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

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

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

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

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

**L.I.D. (Local Improvement District)-** The property which is to be assessed for the cost or the part of the cost of local improvements and the property on which the local improvement is located.

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

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

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

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

**Mission** – Defines the primary purpose of the City.

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

**Net Assets-** The equity associated with General governmental less liabilities.

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

**Objective-** What we want to accomplish. City-wide objectives can be longer term than one-year, cross departments, and/or are comprehensive in scope.

**ODOT-** Refers to the Oregon Department of Transportation.

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

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

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

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

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

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

**PERS-** Refers to the Public Employment Retirement System.

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

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

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

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

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

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

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

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

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

**Requirements-** Total expenditures and unappropriated fund balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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