

# City of Scappoose

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Proactive, Efficient and Friendly Service



Adopted Budget  
Fiscal Year 2008-2009

# 2008-2009 Budget Message

April 24, 2008

Dear Mayor, City Council, and Budget Committee Members:

Attached is the proposed budget for your review and consideration. This budget reflects many hours of staff preparation time. During the previous year, the City was successful in obtaining a \$500,000 grant from the Oregon Department of Parks and Recreation, relocating the Building, Engineering and Planning Departments to N.E. 1<sup>st</sup> Street, making improvements to City Hall and completing the financing on the Dutch Canyon Water Line. This year, I would describe the proposed budget as one that continues the work to resolve outstanding issues in the community.

As required by Oregon Budget Law, this proposed budget balances resources with expenditures. The total expenditure for all funds is \$19,856,666. Needless to say, this is the largest budget that has ever been presented to Council and the Budget Committee and reflects that Scappoose is a growing community.

## **Personnel, Salaries and Benefits**

Total Personnel Services in the proposed budget is \$3,214,505. This represents an increase of \$186,954 over the previous year's budget. The increased Personnel Services can be attributed to a number of factors. These include employee step increases, the hiring of additional personnel,

most notable a second Sergeant's position in the Police Department, and, employee benefit costs have increase.

Health insurance costs will increase by ten (10) percent and represents the largest portion of benefit cost increases. Employees currently pay six percent of their health insurance costs. Staff is working on completing contract negotiations with the Police Guild and I anticipate the contract to be completed by July 1<sup>st</sup>.

## **General Fund**

Expenditures within the General Fund are budgeted at \$3,690,267. The Administration Department accounts for 17 percent of General Fund expenditures, the Police Department accounts for 46 percent, Parks Department accounts for 5 percent, Municipal Court accounts for 7 percent, Planning Department accounts for 5 percent, and Non-Departmental Transfers account for 10 percent. All departmental expenditures have increased in this year's budget as compared to last year. In addition to labor costs, material and services cost continue to increase. Again, this reflects that Scappoose is a growing community. The budget continues to transfer all departmental liability and casualty insurance premiums as well as building leases to the Administration Department for payment, as recommended by the City's Auditors. Staff also continues to implement the auditor's recommendations to improve cash handling procedures and accountability.

The budget also places \$377,363 in a contingency line item and \$1,100,000 in an Unappropriated Ending Fund Balance line item. As you will recall, Unappropriated Ending Fund Balances cannot be used in this budget year unless there is an emergency as described by Oregon Law. These funds will be used a part of the City's beginning cash position in next year's budget to cover operating expenses until tax revenues are received.

The General Fund isn't as strong this year as compared to last year due to transfers to other funds. However, this year's General Fund budget is still in pretty good shape.

As in the previous year's budget, development of the Scappoose Veterans Park is a top priority. The proposed budget transfers another \$200,000 from the General Fund to the Scappoose Municipal Park Fund for park construction. This provides financial resources of \$973,734. In addition, the proposed budget dedicates \$325,000 in the Park SDC Fund for the park development. All totaled, the City has dedicated \$1,348,734 for the development of park.

## *Enterprise Funds*

At first glance the Water and Sewer Funds appear relatively healthy. However, the City has a lot of capital improvement projects and maintenance projects in its future to ensure reliable service to our customers. In reviewing the City's water and sewer rate studies conducted a couple of years ago, I am recommending that Council make rate adjustments to keep up with inflation and to avoid large percentage increases in the water and sewer rates in the future. I know it is never popular to discuss raising utility rates, even for inflationary purposes, but I think we all would agree that smaller increases over time is better than large increase done all at once.

The Water Department has the largest budget of any City department with expenditures surpassing three (3) million dollars. As in the previous years, our facilities and related infrastructure require a great deal of maintenance in order to provide water to City residents. This year the City will need to install a new backup generator at the Keys Road Water Plant and continue work on engineering work to upsize the water line that supplies the high zone reservoirs. The department will also continue to make the water meter replacement program a high priority. As City Manager, I believe our City needs to get on a monthly billing cycle for water and sewer as soon as possible to help our citizens better budget for water/sewer bills.

The Wastewater Department continues to work on plant upgrades to ensure compliance with state permits. The overall budget for the Wastewater Department is projected at \$1,549,711. Personnel Services are \$515,782. Material and Services costs are \$465,065 and the fund anticipates a contingency of \$478,388.

Like last year, the Street Fund is the one fund that concerns me the most. The revenue for this fund comes from the State and Federal government. On a per capita basis, the revenue the City receives from the state continues to decline and the cost of deferred maintenance increases. The Street Fund budget anticipates resources of \$869,581. This includes a transfer from the General Fund of \$100,000 to be used to help fund the Elm Street improvement project. As Manager, I have not anticipated any revenues from the upcoming General Obligation Bond measure. If it passes, staff will submit a revised Havlik/Highway 30 Fund budget to reflect anticipated revenues.

## **Conclusion**

I believe that this is an exciting time to be in the City of Scappoose. Many things are happening that make our community a better place to live. The new movie theater will be opening soon, businesses are interested in property out by the airport and the City of Portland's Regional Training Facility, also proposed to be out by the airport, appears to be moving forward. We have made many positive steps to help shape a successful future for the City of Scappoose. There are many positives steps yet to be taken. This budget helps to deliver on Council's promise to create an economically viable community in which we can all live and work. I look forward to working with each of you as we move forward to make Scappoose a community we are proud to call home.

Sincerely,

Jon G. Hanken  
City Manager

## 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, revenue transfers, and other miscellaneous income sources.

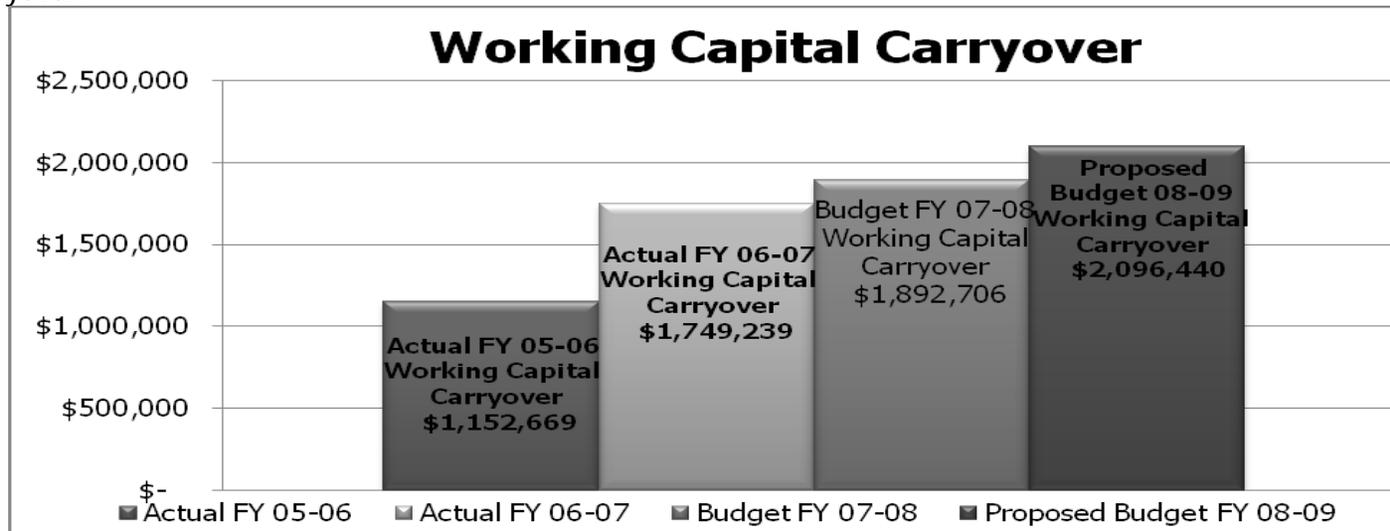
### VISION FOR THE YEAR:

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

### BUDGET NOTES:

#### Revenue

The General Fund for FY 08-09 has a beginning cash balance of \$2,096,440. 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 \$296,363 contingency line item, provided that no unexpected expenditures occur. This amount is slightly less than last year. Funds have been committed to continue the development of the Scappoose Veterans Park. Staff has committed \$1,100,000 to an Unappropriated Ending Fund Balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for FY 09-10 beginning cash carryover.



Property tax revenue is projected to be \$1,349,530. This is an increase of \$157,170 over last years' budgeted amount. This amount is based on the City levying its tax rate of \$3.2268 on an estimated assessed value of 438 million. The City estimates a 92% collection rate for the current year and a collection rate of 50% of prior year outstanding balances. The increase in the estimated property tax revenue is a result of increased valuations in existing property and new development. Property in Scappoose is valued for taxation purposes by the Columbia County Assessor's Office

Franchise fee revenues are estimated to be \$321,000. Franchise fees are received from the following utilities with the estimated revenues to the City in parenthesis; CenturyTel (\$30,000); Columbia River PUD (\$110,000); NW Natural Gas (\$85,000); Waste Management of Oregon (\$38,000); AT&T (\$55,000); and Natural Gas Royalties (\$3,000).

The City anticipates collecting \$63,000 licenses and permits. All of the revenue in this category is a result of business license fees.

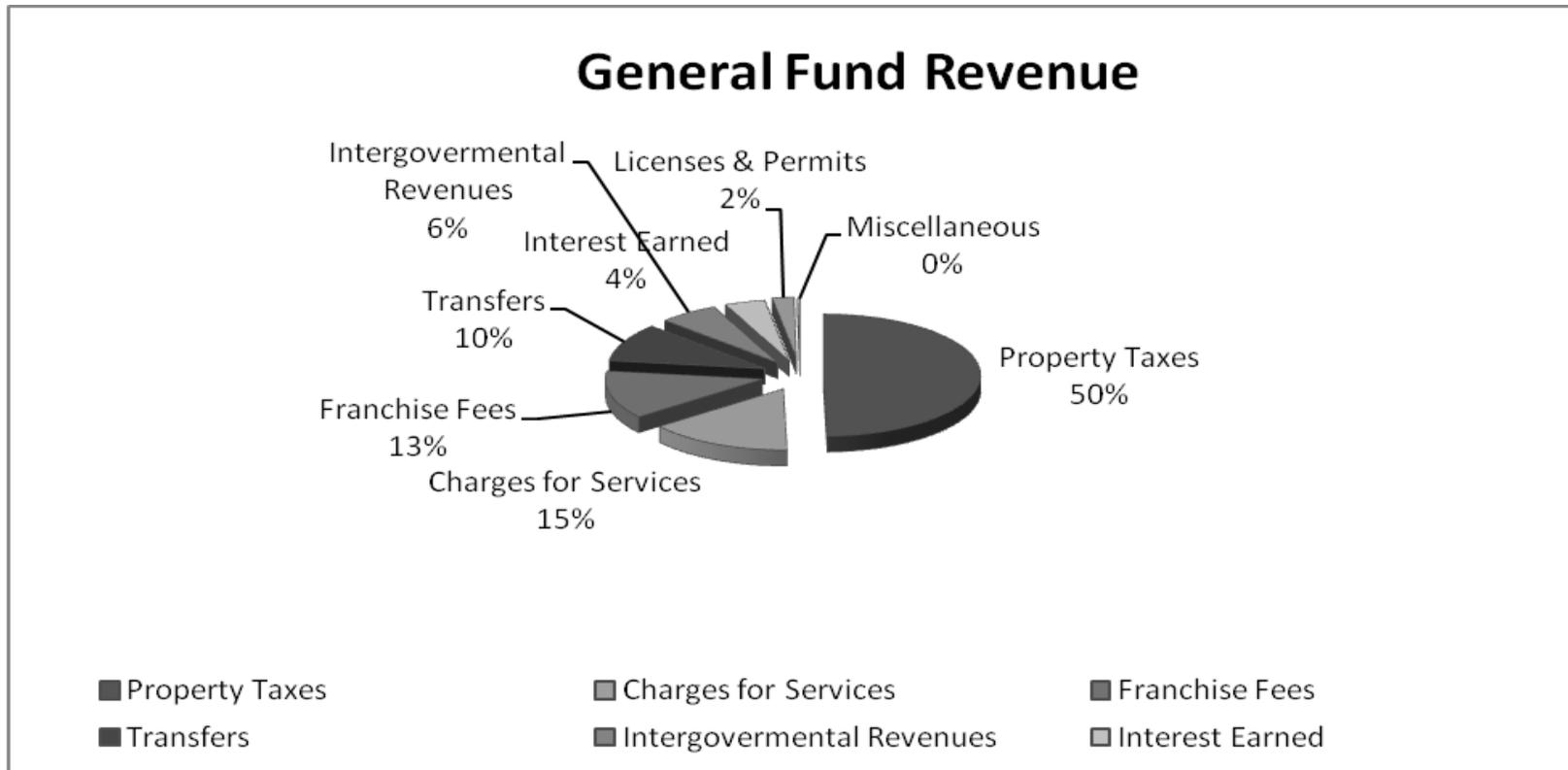
Intergovernmental revenues are estimated to be \$184,700. The City anticipates receiving revenue of \$74,800 for liquor, \$9,900 for cigarettes, and \$40,000 in State Shared Revenue. The per capita rate for cigarettes is \$1.63 and the per capita rate for liquor is \$12.29. The police department also anticipates receiving intergovernmental revenues from the Scappoose School District to help offset the cost of the School Resource Officer, along with donations and grants for various homeland security programs. Staff estimates this amount at \$60,000.

The Charges for Services has anticipated revenues of \$342,220. The Court Department anticipates revenues of \$300,000, Planning \$22,000, Street Trees \$220 and Police Administrative Fees \$20,000.

Interest income for the year is estimated at \$110,000. As recommended by the auditor, the City places the vast majority of its funds in the State Local Government Investment Pool.

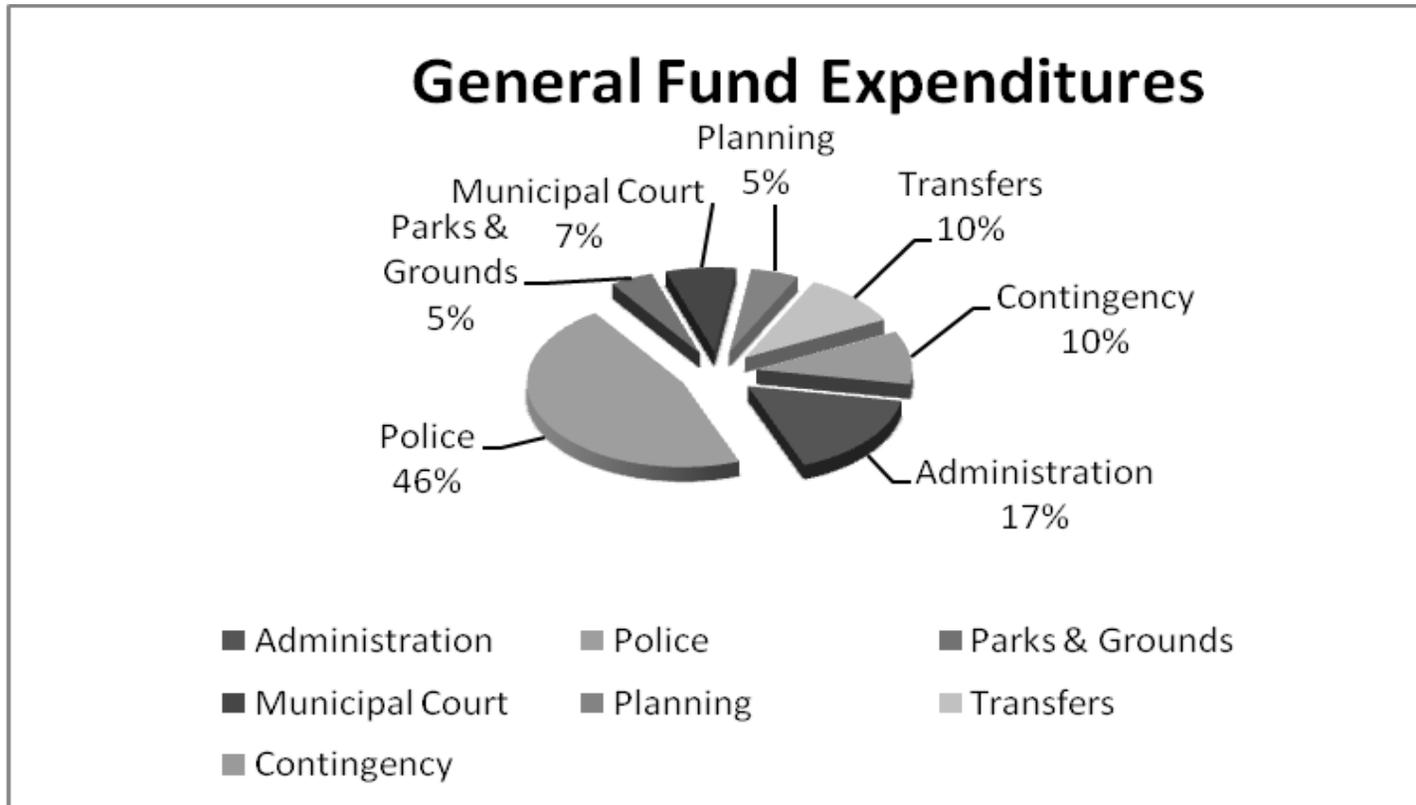
Miscellaneous revenue includes receipt of amounts of funds that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$5,500.

Transfers to the General Fund are projected to be \$317,877. Transfers are made from each department and/or fund to the General Fund to cover administrative costs associated with each department and/or fund. Total amount of revenue for the General Fund is projected to be \$2,693,827. Total Fund Resources are \$4,790,267.



## Expenditures

Within the General Fund, the City expects to expend \$3,690,267 . These expenditures are budgeted into the following departments: Administration (17% of General Fund expenditures), Police (46% of General Fund expenditures), Parks & Grounds (5% of General Fund expenditures), Municipal Court (7% of General Fund expenditures), Planning (5% of General Fund expenditures), Non-Departmental Transfers (10% of General Funds expenditures) and Contingency (10% of General Fund expenditures). The Unappropriated Ending Fund Balance of \$1,100,000 represents 23% of Total Fund Resources.



**General Fund 10**

<b>Resources</b>	<b>Actual FY 05-06</b>	<b>Actual FY 06-07</b>	<b>Budget FY 07-08</b>	<b>Estimated FY 07-08</b>	<b>Proposed Budget FY 08-09</b>	<b>Approved Budget FY 08-09</b>	<b>Adopted Budget FY 08-09</b>
Working capital carryover	\$ 1,152,669	\$ 1,749,239	\$ 1,892,706	\$ 2,161,461	\$ 2,096,440	\$ 2,096,440	2,096,440
Current year resources							
Property taxes	\$ 1,062,996	\$ 1,161,173	\$ 1,192,360	\$ 1,266,750	\$ 1,349,530	\$ 1,349,530	\$ 1,349,530
Interest	55,328	98,271	100,000	105,000	110,000	110,000	110,000
Franchise fees	303,493	353,116	305,000	329,440	321,000	321,000	321,000
Licenses and permits	58,053	62,879	54,000	62,000	63,000	63,000	63,000
Intergovernmental revenues	144,521	242,896	148,000	170,500	184,700	184,700	184,700
Charges for services	484,275	402,015	355,300	343,330	342,220	342,220	342,220
Miscellaneous	12,328	10,173	5,500	18,500	5,500	5,500	5,500
Transfers	180,995	104,031	242,669	242,669	317,877	317,877	317,877
Total current year resources	\$ 2,301,989	\$ 2,434,554	\$ 2,402,829	\$ 2,538,189	\$ 2,693,827	\$ 2,693,827	2,693,827
Total resources	\$ 3,454,658	\$ 4,183,793	\$ 4,295,535	\$ 4,699,650	\$ 4,790,267	\$ 4,790,267	4,790,267
<b>Expenditures</b>	<b>Actual FY 05-06</b>	<b>Actual FY 06-07</b>	<b>Budget FY 07-08</b>	<b>Estimated FY 07-08</b>	<b>Proposed Budget FY 08-09</b>	<b>Approved Budget FY 08-09</b>	<b>Adopted Budget FY 08-09</b>
Administration	\$ 172,483	\$ 206,956	\$ 455,830	\$ 397,269	\$ 604,263	\$ 604,263	\$ 604,263
Police	1,151,549	1,266,475	1,460,288	1,349,346	1,712,817	1,712,817	1,712,817
Parks & Grounds	86,078	85,476	129,645	114,495	166,203	166,203	166,203
Municipal Court	233,530	209,190	276,041	238,981	270,246	270,246	270,246
Planning	61,779	77,208	135,448	145,419	184,375	184,375	184,375
Non Departmental Transfers		177,026	357,700	357,700	381,000	456,000	456,000
Contingency			480,583		371,363	296,363	296,363
Total expenditures	\$ 1,705,419	\$ 2,022,332	\$ 3,295,535	\$ 2,603,210	\$ 3,690,267	\$ 3,690,267	3,690,267
Other requirements							
Unappropriated ending fund balance	\$-	\$-	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Total other requirements	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000	\$ 1,100,000	1,100,000

## ADMINISTRATIVE DEPARTMENT

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### BUDGET NOTES:

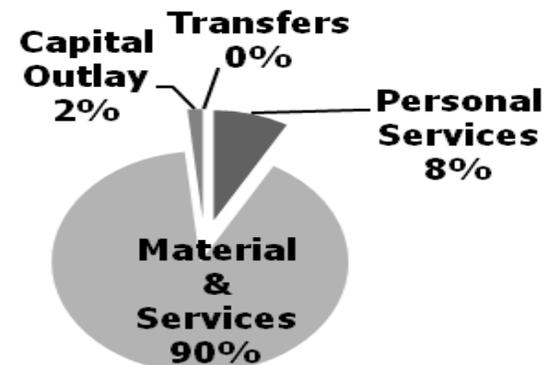
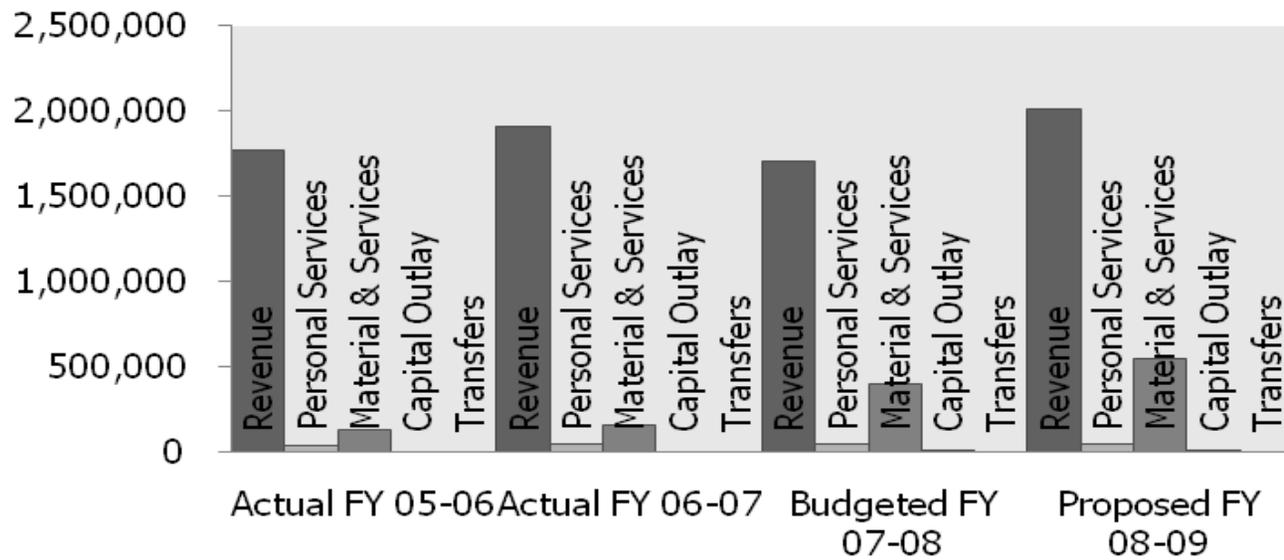
The proposed budget allocates \$604,263 for an operational budget and \$49,826 has been budgeted for personal services. The Materials and Services proposed budget is \$544,437. This figure is considerably higher than last year due to the ongoing process of transferring departmental cost to the administration department to be paid. Each year the committee will see more expenditures paid this way rather than splitting the expenditure between the various departments. Staff is still working on the project list related to improving the building and grounds around City Hall. Last year the carpet was replaced and the interior was painted. In the proposed budget, the break room, rear entry, back hall way, and the rest rooms will to be upgraded. Budget Committee members will again find a line item for Economic Development and Emergency Management. Under Economic Development, staff is recommending spending \$5,000 to be a title sponsor of the Scappoose Sauerkraut Festival. The Emergency Management line item is the continuation of the City's contribution for the County's Homeland Security/Emergency Management Program.

**NUMBER OF FTE'S:** .47

### PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%	Maintenance Mechanic	2%
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## Administration Department Summary



**Admin Department Expenditures**

**Administration Department  
Expenditures**

**Administration**

	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
Personal Services	\$ 39,447	\$ 42,212	\$ 46,367	\$ 44,702	\$ 49,826	\$ 49,826	\$ 49,826
Materials & Services	131,807	159,463	401,462	344,567	544,437	544,437	544,437
Capital Outlay	1,230	5,281	8,000	8,000	10,000	10,000	10,000
Transfers							

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<b>Total expenditures</b>	<b>\$ 172,484</b>	<b>\$ 206,956</b>	<b>\$ 455,829</b>	<b>\$ 397,269</b>	<b>\$ 604,263</b>	<b>\$ 604,263</b>	<b>604,263</b>
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<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Administration Department Description</b>	<b>2009 Budget</b>
27,141	28,839	31,067	31,067		Administration Department Salaries	33,374
4,621	4,465	6,470	4,800	10-100-146	Health Insurance	6,871
5,334	6,180	5,471	6,200	10-100-148	Retirement Benefits	5,918
2,076	2,317	3,073	2,375	10-100-150	Social Security	3,320
274	412	287	260	10-100-152	Workers' Compensation	343
39,447	42,212	46,368	44,702		Total Personal Services	49,826
10,959	33,488	51,550	51,550	10-100-200	Building/Facilities Maintenance	106,950
-	-	-	200	10-100-201	Building Lease	40,600
-	-	250	-	10-100-202	Equipment Maintenance	-
6,482	8,012	11,800	8,300	10-100-203	Maintenance Agreements	11,675
145	-	2,500	1,500	10-100-204	Vehicle Maintenance	2,500
9,612	9,525	11,360	11,360	10-100-216	Office Supplies	12,760
13,104	11,105	12,240	14,164	10-100-228	Utilities	13,140
34,291	35,865	75,000	50,000	10-100-230	Contractual/Professional	90,000
2,462	537	3,000	2,000	10-100-232	Elections	3,000
-	259	600	-	10-100-234	Miscellaneous	1,200
4,613	2,175	136,000	123,200	10-100-238	Insurance	151,500
6,848	6,132	12,700	12,700	10-100-240	Travel/Training	14,700
18,596	15,614	17,044	17,000	10-100-242	Dues/Fees/Subscriptions	18,959
-	5,000	25,000	5,075	10-100-243	Economic Development	25,000
3,431	1,751	5,600	2,700	10-100-244	Publications/Notices/Advertise	5,635
-	-	6,818	6,818	10-100-245	Emergency Management	6,818
20,000	30,000	30,000	38,000	10-100-246	Community Contributions	40,000
130,542	159,463	401,462	344,567		Total Materials & Services	544,437
1,230	5,281	8,000	5,000	10-100-344	Computer Hardware and Software	10,000
1,230	5,281	8,000	5,000		Total Capital Outlay	10,000
171,219	206,956	455,830	394,269		Total Expenditures	604,263

## **POLICE DEPARTMENT**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

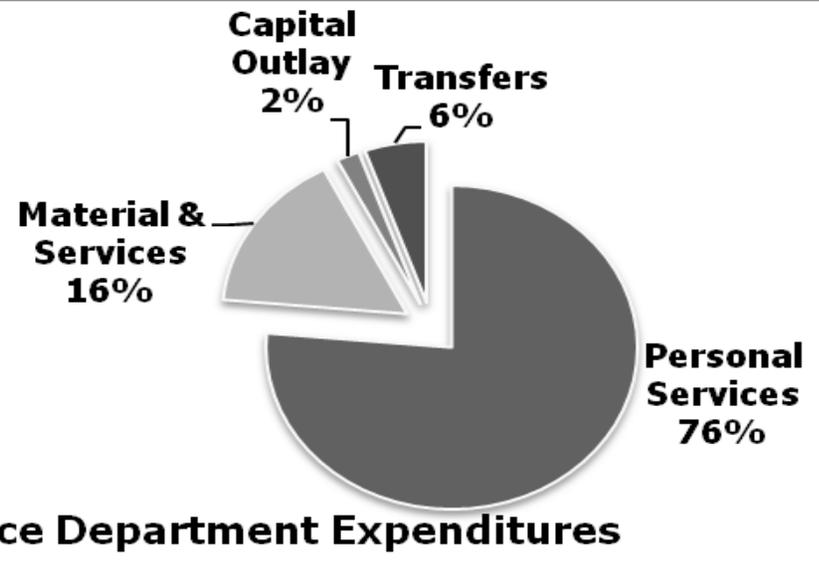
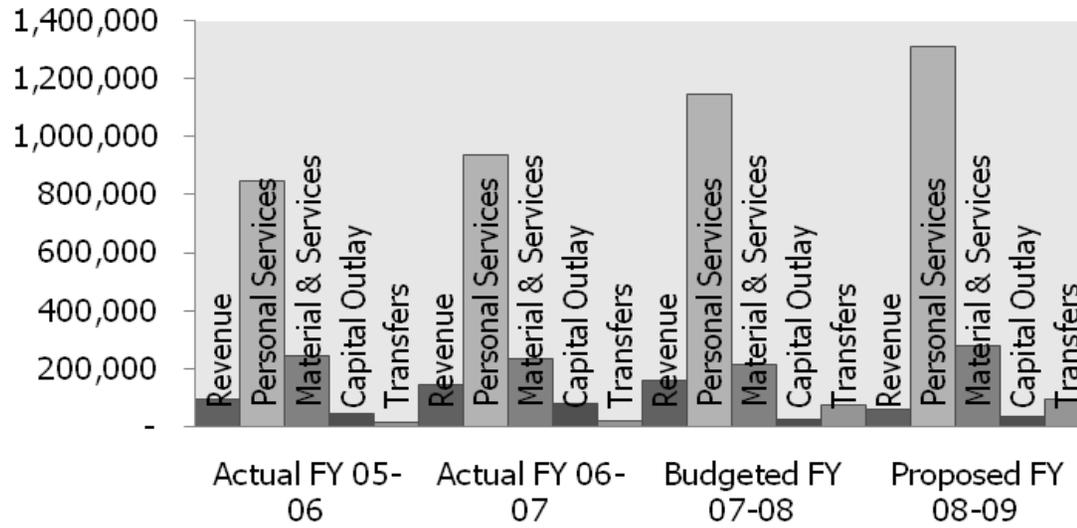
Total operational cost for the department is budgeted at \$1,712,817. Police salaries are \$1,308,704. Material and Services costs are budgeted at \$276,850. The Department anticipates spending \$34,500 for furniture, radio equipment, computers and matching funds for grants. The transfer of \$92,763 represents insurance costs that will be paid by the Administrative Department.

**NUMBER OF FTE'S:** 14.53

### **PERCENTAGE OF TIME ALLOCATION:**

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator	2%	Chief of Police	100%	Maintenance Mechanic	6%
Lieutenant	100%	Sergeants (2)	200%	Officers (8)	800%
Police Administrator	100%	PT Police Admin	100%		

## Police Department Summary



<b>Police Department Expenditures</b>	<b>Actual FY 05-06</b>	<b>Actual FY 06-07</b>	<b>Budget FY 07-08</b>	<b>Estimated FY 07-08</b>	<b>Proposed Budget FY 08-09</b>	<b>Approved Budget FY 08-09</b>	<b>Adopted Budget FY 08-09</b>
<b>Police</b>							
Personal Services	\$ 845,993	\$ 937,513	\$ 1,146,689	\$ 1,082,426	\$ 1,308,704	\$ 1,308,704	\$ 1,308,704
Materials & Services	246,507	232,201	215,978	179,324	276,850	276,850	276,850
Capital Outlay	45,940	78,140	24,695	14,670	34,500	34,500	34,500
Transfers	13,110	18,621	72,926	72,926	92,763	92,763	92,763
<b>Total expenditures</b>	<b>\$ 1,151,550</b>	<b>\$ 1,266,475</b>	<b>\$ 1,460,288</b>	<b>\$ 1,349,346</b>	<b>\$ 1,712,817</b>	<b>\$ 1,712,817</b>	<b>1,712,817</b>

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Police Department Description</b>	<b>2009 Budget</b>
514,108	581,647	656,742	654,505		Police Department Salaries	733,275
37,676	38,179	33,584	43,456	10-140-142	Overtime	44,357
122,219	126,553	193,351	160,465	10-140-146	Health Insurance	228,652
108,408	123,209	146,253	140,000	10-140-148	Retirement Benefits	169,092
42,211	47,306	87,674	60,000	10-140-150	Social Security	100,583
21,370	20,619	29,084	24,000	10-140-152	Workers' Compensation	32,745
845,993	937,513	1,146,688	1,082,426		Total Personal Services	1,308,704
8,767	9,695	7,000	6,400	10-140-200	Building Maintenance	8,800
-	-	-	2,400	10-140-201	Building Lease	
1,577	3,206	2,460	2,300	10-140-202	Equipment Maintenance	2,760
5,499	6,443	3,905	3,000	10-140-203	Maintenance Agreements	6,155
33,943	41,311	69,327	67,872	10-140-204	Vehicle Maintenance	69,185
9,025	10,460	8,000	8,138	10-140-216	Office Supplies	9,420
3,040	5,463	5,178	5,178	10-140-218	Operational Supplies	7,890
28,279	28,252	23,498	23,498	10-140-228	Utilities	24,650
45,452	28,960	36,800	65,000	10-140-230	Contractual/Professional Ser	50,800
297	301	300	410	10-140-234	Miscellaneous	500
346	1,227	1,390	900	10-140-236	Medical Mandates	1,600
50,923	52,043	-	-	10-140-238	Insurance	-
18,620	7,991	9,500	9,500	10-140-240	Travel/Training	10,000
965	937	1,085	1,117	10-140-242	Dues/Fees/Subscriptions	1,530
611	900	825	1,474	10-140-244	Publications/Notices/Advertise	1,025
10,381	9,240	12,062	12,062	10-140-252	Uniforms	23,740
1,898	2,055	2,000	1,906	10-140-253	Special Investigations	2,000
26,886	23,717	32,648	33,169	10-140-276	Leased Cars	56,795
246,507	232,201	215,978	244,324		Total Materials & Services	276,850
6,880	3,629	7,095	7,095	10-140-300	Equipment/Furniture	16,650
285	1,803	2,000	2,000	10-140-305	Radio Equipment	2,500
9,100	5,489	5,600	5,575	10-140-344	Computer & Software	5,350
29,675	67,219	10,000	-	10-140-345	Matching Grant Funds	10,000
45,940	78,140	24,695	14,670		Total Capital Outlay	34,500
-	5,000	-	-	10-140-401	Transfer to Unemployment Fun	-
13,110	13,621	72,926	72,926	10-140-402	Transfer to GF ISF	92,763
13,110	18,621	72,926	72,926		Total Transfers	92,763
1,151,549	1,266,475	1,460,287	1,414,346		Total Expenditures	1,712,817

## **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 improve our City parks and grounds which is satisfactory to citizens of Scappoose. The department endeavors to maintain the parks and grounds at its current level.

### **BUDGET NOTES:**

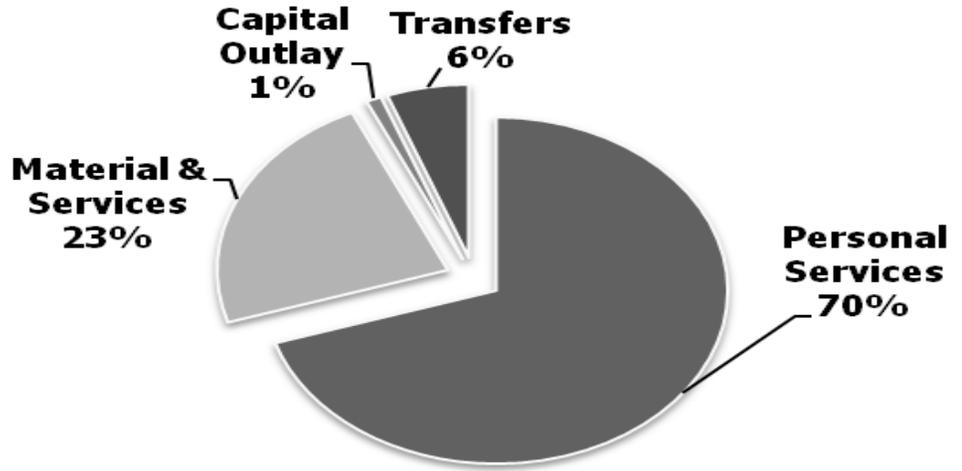
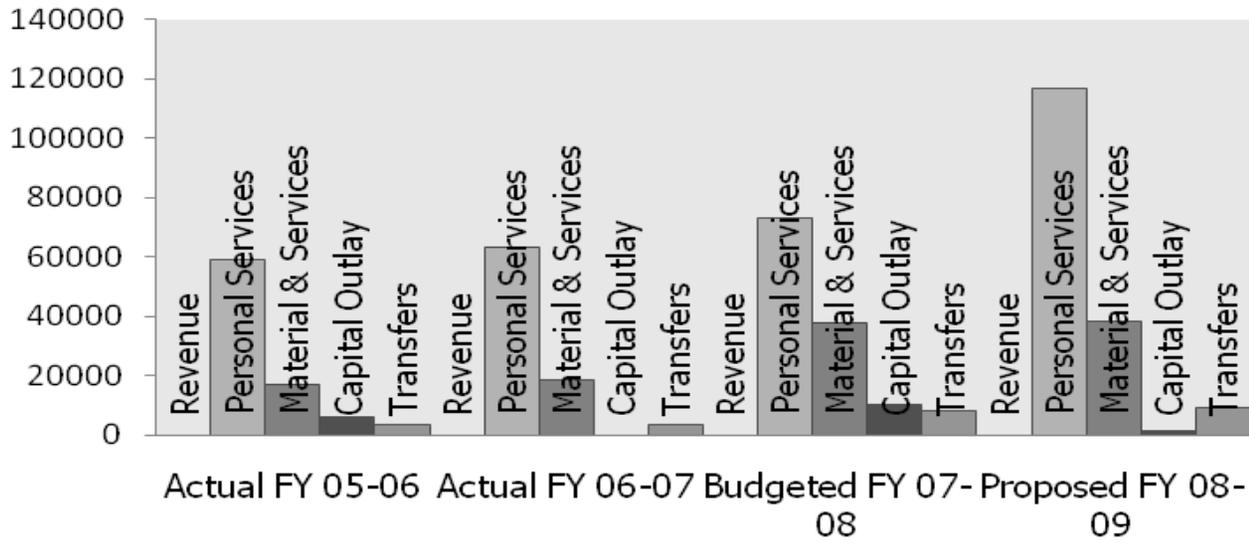
The Parks Department budget, which is part of the General Fund, maintains the existing grounds. The department has an operational budget of \$166,203. This figure represents personnel costs of \$116,544 and material costs \$38,320. The fund also identifies transfers of \$9,539 for administrative costs.

### **NUMBER OF FTE'S- 2.26**

### **PERCENTAGE OF TIME ALLOCATION:**

City Manager	05%	Field Services Sup.	10%	Maintenance Mechanic	17%
Finance Administrator	02%	Utility I	45%	Utility II	10%
Office Administrator I	02%	Utility I	10%	Utility II	10%
City Recorder	05%	Utility I	10%	PT Mowers	100%

# Parks Department Summary



**Park Department Expenditures**

<b>Parks Department Expenditures</b>	<b>Actual FY 05-06</b>	<b>Actual FY 06-07</b>	<b>Budget FY 07-08</b>	<b>Estimated FY 07-08</b>	<b>Proposed Budget FY 08-09</b>	<b>Approved Budget FY 08-09</b>	<b>Adopted Budget FY 08-09</b>
<b>Parks</b>							
Personal Services	\$ 58,983	\$ 63,201	\$ 73,287	\$ 66,407	\$ 116,544	\$ 116,544	\$ 116,544
Materials & Services	17,342	18,650	37,705	35,235	38,320	38,320	38,320
Capital Outlay	6,257		10,300	4,500	1,800	1,800	1,800
Transfers	3,495	3,625	8,353	8,353	9,539	9,539	9,539
<b>Total expenditures</b>	<b>\$ 86,077</b>	<b>\$ 85,476</b>	<b>\$ 129,645</b>	<b>\$ 114,495</b>	<b>\$ 166,203</b>	<b>\$ 166,203</b>	<b>166,203</b>

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Parks Department Description</b>	<b>2009 Budget</b>
40,356	42,442	45,541	43,207		Parks Department Salaries	71,866
				10-160-142	Overtime	363
6,771	7,879	11,417	9,000	10-160-146	Health Insurance	20,002
7,422	8,437	9,048	8,700	10-160-148	Retirement Benefits	12,685
3,190	3,247	5,557	4,000	10-160-150	Social Security	8,852
1,245	1,195	1,724	1,500	10-160-152	Workers' Compensation	2,776
58,983	63,201	73,287	66,407		Total Personal Services	116,544
2,433	418	1,000	500	10-160-200	Building/Facilities Maintenance	2,000
-	-	-	200	10-160-201	Building Lease	-
1,230	520	1,500	1,500	10-160-202	Equipment Maintenance	2,000
555	737	640	482	10-160-203	Maintenance Agreements	940
664	1,223	1,800	1,800	10-160-204	Vehicle Maintenance	1,800
1,539	1,550	2,185	2,185	10-160-206	Fuel, Oil, Lube	1,010
821	471	560	560	10-160-216	Office Supplies	1,100
3,040	2,440	5,070	4,800	10-160-218	Operational Supplies	6,520
68	40	250	100	10-160-220	Shop Maintenance Supplies	250
2,254	2,378	2,400	3,108	10-160-228	Utilities	2,400
2,234	6,051	18,500	18,500	10-160-230	Contractual/Profession	16,900
54	688	250	-	10-160-234	Miscellaneous	250
1,500	1,500	2,000	-	10-160-238	Insurance	-
164	73	500	400	10-160-240	Travel/Training	1,000
490	64	300	300	10-160-242	Dues/Fees/Subscriptions	300
192	-	250	200	10-160-244	Publications/Notices/Advertise	250
106	498	500	500	10-160-252	Uniforms/Safety/Equipment	500
				10-160-254	Equipment Rental	1,100
17,342	18,650	37,705	35,135		Total Materials & Services	38,320
6,257	-	1,500	1,500	10-160-300	Equipment	800
-	-	800	3,000	10-160-306	Vehicle Lease or Purchase	1,000
-	-	8,000	-	10-160-310	Facilities Remodel	-
6,257	-	10,300	4,500		Total Capital Outlay	1,800
3,495	3,625	8,353	8,353	10-160-402	Transfer to GF ISF	9,539
3,495	3,625	8,353	8,353		Total Transfers	9,539
86,078	85,476	129,645	114,395		Total Expenditures	166,203

## **MUNICIPAL COURT DEPARTMENT**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

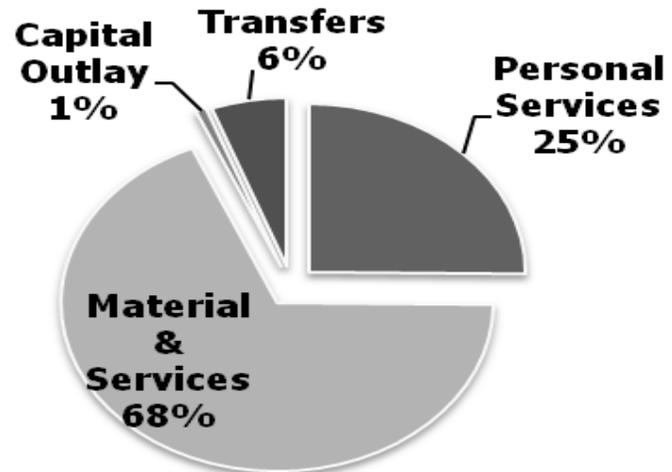
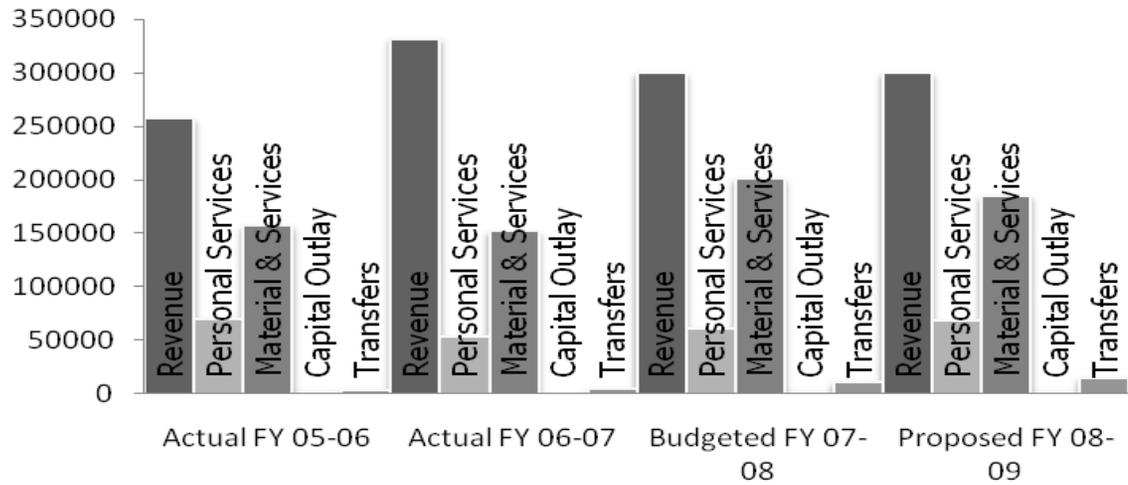
The Court's budget is \$270,246. Within that budget, \$67,995 is budgeted for personnel costs. Materials and Services budget is \$184,880 of that amount "Contractual/Professional constitutes the largest expenditure at \$91,920. "Assessments" makes up the second largest expenditure at \$75,000. This figure includes funds for the judges' contract, the prosecuting attorney, and for court appointed attorneys. When the Court assesses a fine, a portion of that fine goes to the State and the County. On average, 46 cents of every dollar collected by the Municipal Court goes to the State and County.

### **NUMBER OF FTE'S- 1.12**

### **PERCENTAGE OF TIME ALLOCATION:**

Court Clerk	100%	City Manager	2%	City Recorder	3%
Finance Administrator	5%	Office Administrator 1	2%		

### Municipal Court Department Summary



**Municipal Court Department Expenditures**

<b>Municipal Court Department Expenditures</b>	<b>Actual FY 05-06</b>	<b>Actual FY 06-07</b>	<b>Budget FY 07-08</b>	<b>Estimated FY 07-08</b>	<b>Proposed Budget FY 08-09</b>
<b>Municipal Court</b>					
Personal services	\$ 70,427	\$ 53,143	\$ 61,456	\$ 58,392	\$ 67,995
Material & services	156,967	151,783	201,220	168,724	184,880
Capital outlay	2,232		2,000	500	2,150
Transfers	3,904	4,265	11,365	11,365	15,221
<b>Total expenditures</b>	<b>\$ 233,530</b>	<b>\$ 209,190</b>	<b>\$ 276,041</b>	<b>\$ 238,981</b>	<b>\$ 270,246</b>

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Municipal Court Department Description</b>	<b>2009 Budget</b>
43,328	36,317	39,397	39,397		Court Department Salaries	42,753
-	-	-	500	10-150-142	Overtime	1,218
14,096	5,965	9,015	7,145	10-150-146	Health Insurance	9,594
9,285	7,633	7,723	7,850	10-150-148	Retirement Benefits	8,760
3,315	2,778	4,796	3,025	10-150-150	Social Security	5,445
403	450	524	475	10-150-152	Worker's Compensation	225
70,427	53,143	61,455	58,392		Total Personal Services	67,995
185	-	800	800	10-150-200	Building/Facilities Maintenance.	800
-	-	-	200	10-150-201	Building Lease	-
2,848	2,742	3,380	3,380	10-150-203	Maintenance Agreements	5,300
3,335	2,043	3,200	3,200	10-150-216	Office Supplies	3,500
240	244	1,020	6,264	10-150-228	Utilities	4,620
80,107	70,031	90,780	90,500	10-150-230	Contractual/Professional	91,920
-	(2)	100	-	10-150-234	Miscellaneous	100
1,000	1,500	-	-	10-150-238	Insurance	-
200	3,895	1,000	2,000	10-150-240	Travel/Training	2,500
78	82	390	350	10-150-242	Dues/Fees/Subscriptions	590
119	-	-	30	10-150-244	Publications/Notices/Advertise	-
-	262	550	-	10-150-248	Jail/Jury	550
68,855	70,985	100,000	62,000	10-150-250	Assessments	75,000
156,967	151,783	201,220	168,724		Total Materials & Services	184,880
2,232	-	2,000	-	10-150-344	Computer Hardware & Software	2,150
2,232	-	2,000	-		Total Capital Outlay	2,150
3,904	4,265	11,365	11,365	10-150-402	Transfer to GF ISF	15,221
3,904	4,265	11,365	11,365		Total Transfers	15,221
233,530	209,190	276,040	238,481		Total Expenditures	270,246

## **PLANNING DEPARTMENT**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

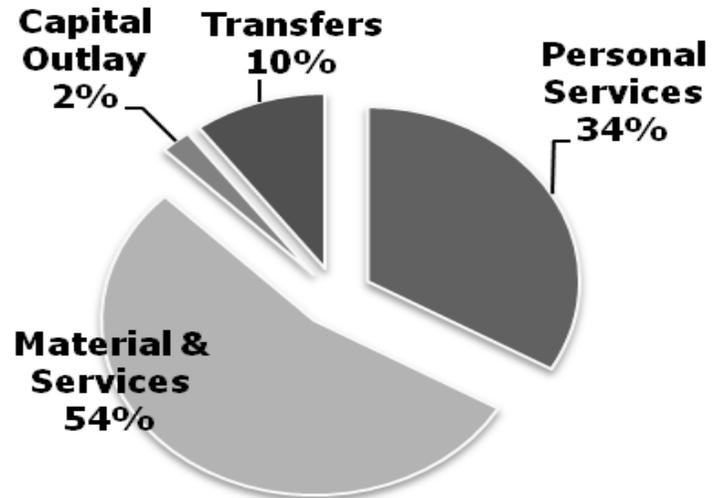
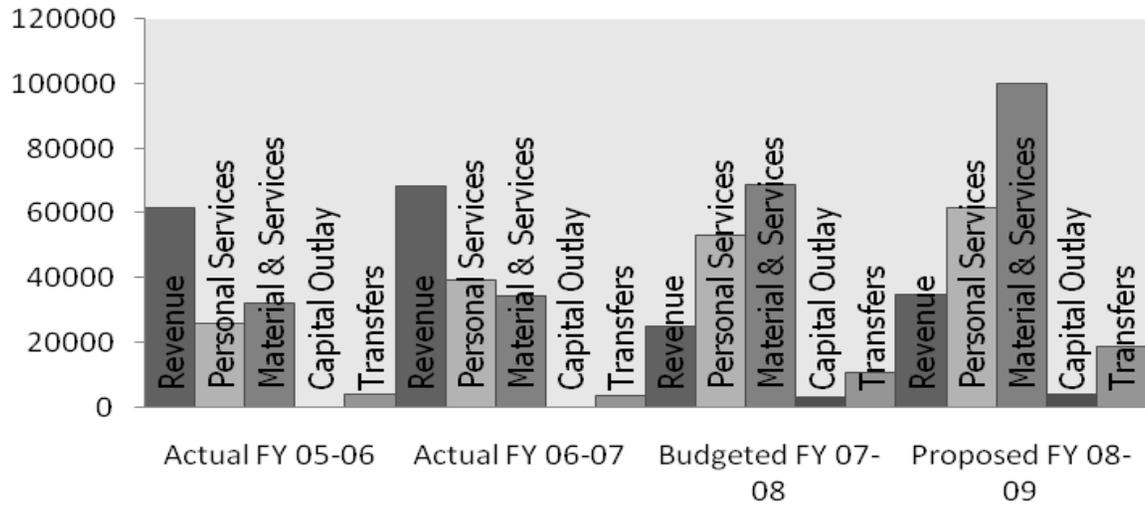
The budgeted amount from the General Fund for the department is \$184,375. The Planning Department anticipates revenues of \$22,000 coming from land use fees. Personnel costs are budgeted at \$61,482. The planning position is still a part-time position combined with the Engineer in Training position. Materials and Services costs are \$99,993. Within those line items, there is \$45,000 budgeted for comprehensive plan codification and printing and \$8,000 budgeted for map revisions.

**NUMBER OF FTE'S:** .67

### **PERCENTAGE OF TIME ALLOCATION:**

Planner	40%	City Manager	5%	City Recorder	5%
Finance Administrator	2%	Office Administrator I	2%	Office Administrator III	13%

## Planning Department Summary



**Planning Department Expenditures**

<b>Planning Department Expenditures</b>	<b>Actual FY 05-06</b>	<b>Actual FY 06-07</b>	<b>Budget FY 07-08</b>	<b>Estimated FY 07-08</b>	<b>Proposed Budget FY 08-09</b>	<b>Approved Budget FY 08-09</b>	<b>Adopted Budget FY 08-09</b>
<b>Planning</b>							
Personal services	\$ 25,902	\$ 39,101	\$ 53,224	\$ 47,150	\$ 61,482	\$ 61,482	\$ 61,482
Material & services	31,968	34,481	68,630	79,675	99,993	99,993	99,993
Capital outlay	100		3,000	8,000	4,250	4,250	4,250
Transfers	3,809	3,626	10,594	10,594	18,650	18,650	18,650
<b>Total expenditures</b>	<b>\$ 61,779</b>	<b>\$ 77,208</b>	<b>\$ 135,448</b>	<b>\$ 145,419</b>	<b>\$ 184,375</b>	<b>\$ 184,375</b>	<b>184,375</b>

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Planning Department Description</b>	<b>2009 Budget</b>
19,005	27,149	30,731	31,949		Planning Department Salaries	37,285
152	924	1,361	1,361	10-120-142	Overtime	1,545
2,871	3,540	10,582	4,500	10-120-146	Health Insurance	9,775
2,086	4,926	6,312	6,453	10-120-148	Retirement Benefits	7,672
1,465	2,148	3,840	2,537	10-120-150	Social Security	4,680
323	415	398	350	10-120-152	Workers' Compensation	525
25,902	39,101	53,224	47,150		Total Personal Services	61,482
-	-	1,000	5,100	10-120-200	Building /Facilities Maintenance	
-	-	-	8,550	10-120-201	Building Lease	-
3,421	4,096	-	-	10-120-202	Equipment Maintenance	-
-	-	3,000	3,600	10-120-203	Maintenance Agreements	5,300
-	-	3,600	-	10-120-204	Vehicle Maintenance	1,040
-	-	740	740	10-120-206	Fuel, Oil & Lube	653
2,311	2,651	2,600	3,575	10-120-216	Office Supplies	3,700
2,856	3,492	3,540	5,400	10-120-228	Utilities	2,700
17,497	16,853	41,200	30,000	10-120-230	Contractual/Professional	72,400
-	-	-	15,000	10-120-231	Contract Project Planner	
18	197	250	10	10-120-234	Miscellaneous	250
-	144	1,500	1,500	10-120-240	Travel/Training	2,000
4	483	5,200	1,000	10-120-242	Dues/Fees/Subscriptions	5,200
5,860	6,566	6,000	5,200	10-120-244	Publications/Notices/Advertise	6,750
31,968	34,481	68,630	79,675		Total Materials & Services	99,993
100	-	3,000	8,000	10-120-300	Equipment/Furniture/Computer	4,250
100	-	3,000	8,000		Total Capital Outlay	4,250
3,809	3,626	8,354	8,354	10-120-402	Transfer to GF ISF	18,650
-	-	2,240	2,240	10-120-403	Transfer to Building	-
3,809	3,626	10,594	10,594		Total Transfers	18,650
61,779	77,208	135,448	145,419		Total Expenditures	184,375

## **GENERAL FUND NON-DEPARTMENTAL**

### **PURPOSE:**

The fund contains Transfers, Contingency Funds and Unappropriated Ending Fund Balance.

### **VISION FOR THE YEAR:**

Maintain a strong Contingency Fund and Unappropriated Ending Fund Balance to serve as the basis for FY 09-10 beginning cash balance.

### **BUDGET NOTES:**

\$200,000 will be transferred to the Municipal Park Fund.

\$100,000 will be transferred to the Street Fund

\$75,000 will be transferred to the

\$75,000 will be transferred to the Skate Park Fund.

\$6,000 will be transferred to the Watts House Fund.

The Contingency line item has a budget of \$371,363.

The Unappropriated Ending Fund Balance has a budget of \$1,100,000.

<b>Non Departmental Department Expenditures</b>	<b>Actual FY 05-06</b>	<b>Actual FY 06-07</b>	<b>Budget FY 07-08</b>	<b>Estimated FY 07-08</b>	<b>Proposed Budget FY 08-09</b>	<b>Approved Budget FY 08-09</b>	<b>Adopted Budget FY 08-09</b>
<b>Non Departmental Transfers</b>		177,026	357,700	357,700	381,000	456,000	456,000
<b>Total expenditures</b>	\$ -	\$ 177,026	\$ 357,700	\$ 357,700	\$ 381,000	\$ 456,000	456,000

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Non Departmental Transfers Description</b>	<b>2009 Budget</b>
-	26,000	-	-	10-999-400	Transfer to Street Fund	100,000
-	-	-	-	10-999-402	Transfer to Skate Park Fund	75,000
-	-	-	-	10-999-406	Transfer to Pool Fund	75,000
-	-	-	-	10-999-418	Transfer to Unemployment	-
-	85,000	350,000	350,000	10-999-424	Transfer to Municipal Park	200,000
-	16,526	7,700	7,700	10-999-428	Transfer to Watts House Fund	6,000
-	29,500	-	-	10-999-429	Transfer to Peg Fee Fund	-
-	20,000	-	-	10-999-430	Transfer to Law Enforcement	-
-	177,026	357,700	357,700		Total Transfers	456,000
-	-	480,583	-	10-999-600	Contingency	296,363
-	-	1,000,000	-	10-999-900	Unappropriated Ending Fund	1,100,000

## **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 appropriate to the cost of providing the enforcement service as established by the City. The assessment is assessed upon conviction and the levy of the fine or diversion. The assessments will be expended in relation to law enforcement and prevention activity in areas of traffic safety, drug and alcohol prevention or other crime prevention activity.

### **BUDGET NOTES:**

This year there is working capital carryover of \$26,254. The fund anticipates Intergovernmental revenues of \$23,000 and interest income of \$1,400. Total Fund Resources are estimated at \$50,654. The fund anticipates spending \$23,000 in training activities and will maintain a contingency of \$27,654.

## Law Enforcement Assessments 94

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
Working capital carryover		\$ -	\$ 25,700	\$ 27,554	\$ 26,254	\$ 26,254	26,254
<b>Current year resources</b>							
Interest		\$ 949	\$ 1,000	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
Intergovernmental Revenue		\$ 26,605	\$ 25,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Transfers In		\$ 20,000			\$ -	\$ -	\$ -
<b>Total current year resources</b>	\$ -	\$ 47,554	\$ 26,000	\$ 24,400	\$ 24,400	\$ 24,400	24,400
<b>Total resources</b>	\$ -	\$ 47,554	\$ 51,700	\$ 51,954	\$ 50,654	\$ 50,654	50,654
<b>Expenditures</b>							
Materials and services		\$ 20,000	\$ 25,700	\$ 25,700	\$ 23,000	\$ 23,000	\$ 23,000
Capital outlay							
Transfers							
Contingency			26,000		27,654	27,654	27,654
<b>Total expenditures</b>	\$ -	\$ 20,000	\$ 51,700	\$ 25,700	\$ 50,654	\$ 50,654	50,654
<b>Ending available working capital</b>	\$ -	\$ 27,554	\$ -	\$ 26,254	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Law Enforcement Assessment Fund Description</b>	<b>2009 Budget</b>
-	949	1,000	1,400	94-000-003	Interest Earned	1,400
-	26,605	25,000	23,000	94-000-040	Municipal Court Assessments	23,000
-	-	-	-	94-000-100	Miscellaneous	-
-	20,000	-	-	94-000-400	Transfers In	-
-	47,554	26,000	24,400		Total Revenue	24,400
-	20,000	25,700	25,700	94-940-240	Law Enforcement & Prevention	23,000
-	20,000	25,700	25,700		Total Materials & Services	23,000
-	-	26,000	-	94-940-600	Contingency	27,654
-	20,000	51,700	25,700		Total Expenditures	50,654

## **WATTS HOUSE FUND 62**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

To provide revenue for expenditures related to the Watts House.

### **BUDGET NOTES:**

The Watt's House Fund had a beginning cash balance of \$2,297. This year there is a transfer from the General Fund of \$6,000 and anticipated interest income of \$400. The fund anticipates spending \$8,000 for utility costs and maintenance. The fund is projected to have a contingency of \$697.

## Watts House Fund 62

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
Working capital carryover		\$ -		\$ 2,072	\$ 2,297	\$ 2,297	2,297
<b>Current year resources</b>							
Interest		\$ 72	\$ 100	\$ 325	\$ 400	\$ 400	\$ 400
Intergovernmental Revenue		\$ 4,150					
Transfers In		\$ 16,526	\$ 7,700	\$ 7,700	\$ 6,000	\$ 6,000	\$ 6,000
<b>Total current year resources</b>	\$ -	\$ 20,748	\$ 7,800	\$ 8,025	\$ 6,400	\$ 6,400	6,400
<b>Total resources</b>	\$ -	\$ 20,748	\$ 7,800	\$ 10,097	\$ 8,697	\$ 8,697	8,697
<b>Expenditures</b>							
Materials and services		\$ 11,186	\$ 7,800	\$ 7,800	\$ 8,000	\$ 8,000	\$ 8,000
Capital outlay Improvements		7,490					
Transfers							
Contingency			0		697	697	697
<b>Total expenditures</b>	\$ -	\$ 18,676	\$ 7,800	\$ 7,800	\$ 8,697	\$ 8,697	8,697
<b>Ending available working capital</b>	\$ -	\$ 2,072	\$ -	\$ 2,297	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Watt House Fund Description</b>	<b>2009 Budget</b>
-	72	100	325	62-000-003	Interest Earned	400
-	-	-	-	62-000-100	Miscellaneous	-
-	4,150	-	-	62-000-120	Watts House Donations	-
-	16,526	7,700	7,700	62-000-401	Transfers In	6,000
-	20,748	7,800	8,025		Total Revenue	6,400
-	8,623	5,000	5,000	62-620-200	Watts House Maintenance	5,000
-	2,564	2,800	2,800	62-620-228	Watts House Utilities	3,000
-	11,186	7,800	7,800		Total Materials & Services	8,000
-	7,490	-	-	62-620-326	Council Approved Projects	-
-	7,490	-	-		Total Capital Outlay	-
-	-	-	-	62-620-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	-	-	62-620-600	Contingency	697
-	18,676	7,800	7,800		Total Expenditures	8,697

## **PEG FEE FUND 61**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

The fund has a beginning cash balance of \$45,586. The fund anticipates revenues of \$12,000 and interest income of \$1,900. Total fund resources are estimated to be \$59,486. The fund anticipates expenditures of \$15,000 and a contingency of \$44,486.

## PEG Fee Fund 61

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
Working capital carryover		\$ -	\$ 32,330	\$ 32,786	\$ 45,586	\$ 45,586	45,586
<b>Current year resources</b>							
Interest		\$ 1,197	\$ 1,500	\$ 1,800	\$ 1,900	\$ 1,900	\$ 1,900
Intergovernmental Revenue		\$ 12,760	\$ 12,500	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000
Transfers In		\$ 29,500					
<b>Total current year resources</b>	\$ -	\$ 43,456	\$ 14,000	\$ 12,800	\$ 13,900	\$ 13,900	13,900
<b>Total resources</b>	\$ -	\$ 43,456	\$ 46,330	\$ 45,586	\$ 59,486	\$ 59,486	59,486
<b>Expenditures</b>							
Materials and services			\$ -				
Capital outlay		10,670	15,000	0	15,000	15,000	15,000
Improvements							
Transfers							
Contingency			31,330		44,486	44,486	44,486
<b>Total expenditures</b>	\$ -	\$ 10,670	\$ 46,330	\$ -	\$ 59,486	\$ 59,486	59,486
<b>Ending available working capital</b>	\$ -	\$ 32,786	\$ -	\$ 45,586	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>PEG Fee Fund Description</b>	<b>2009 Budget</b>
-	1,197	1,500	1,800	61-000-003	Interest Earned	1,900
-	-	-	-	61-000-100	Miscellaneous	-
-	12,760	12,500	11,000	61-000-120	Peg Fees	12,000
-	29,500	-	-	61-000-401	Transfers In	-
-	43,456	14,000	12,800		Total Revenue	13,900
-	10,670	15,000	-	61-610-326	Council Approved Expenditure	15,000
-	10,670	15,000	-		Total Capital Outlay	15,000
-	-	-	-	61-610-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	31,330	-	61-610-600	Contingency	44,486
-	10,670	46,330	-		Total Expenditures	59,486

**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:**

There are a number of approved subdivisions that will begin the construction phase during FY 08-09. The Building Department estimates that more than 60 new residential building permits will be taken out this year. However, the department is taking a conservative approach to estimating revenues for the fiscal year.

**BUDGET NOTES:**

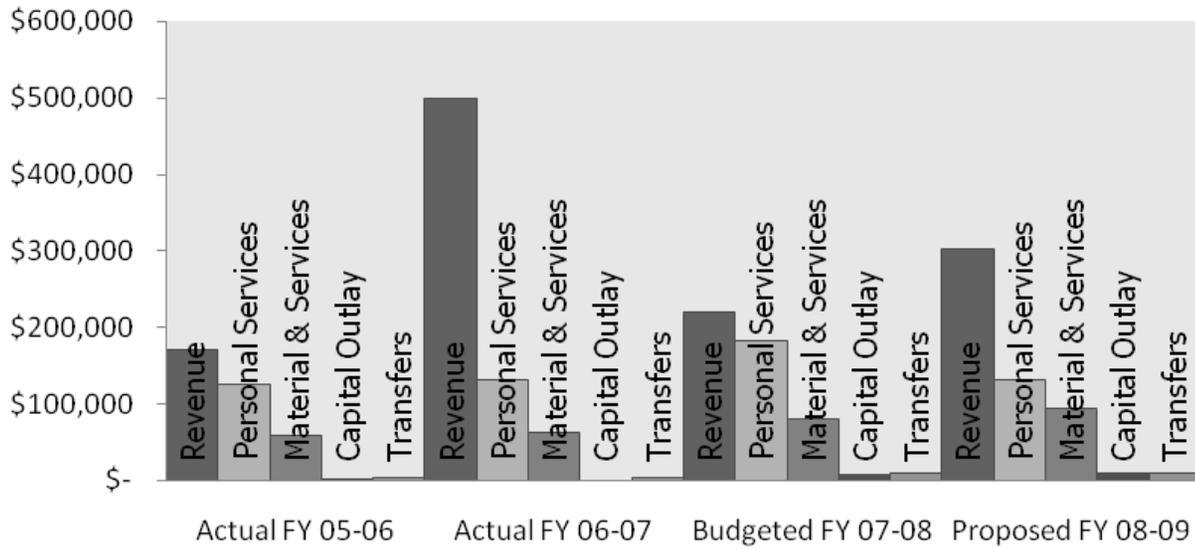
The Building Fund begins the year with a beginning cash balance of \$450,272. Revenues are anticipated to be \$219,200. Total anticipated resources for this fund are projected to be \$699,472. Personal Services cost are budgeted at \$167,281. The operational budget for the fund is estimated at \$92,940. Contractual and Professional Services is the largest expenditure in the operational budget at \$72,028. This is for commercial and industrial development projects. This service is based on demand. The fund contains a transfer of \$22,249 to the General fund to cover insurance costs, building lease, and administrative support for the department. There is a contingency of \$381,502.

**NUMBER OF FTE'S:** 1.59

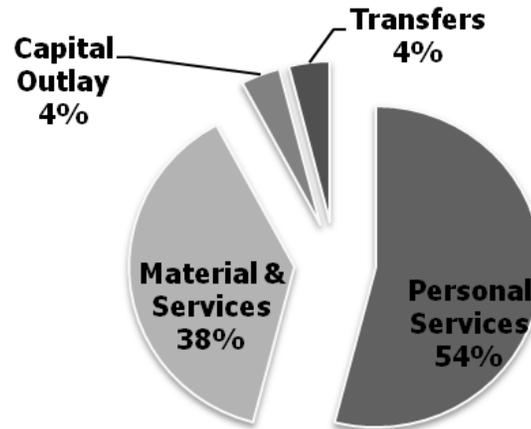
**PERCENTAGE OF TIME ALLOCATION:**

Building Official	100%	Office Administrator III	50%	Office Administrator I	2%
City Manager	3%	City Recorder	2%	Finance Administrator	2%

## Building Fund Summary



## Building Fund Expenditures



## Building Fund 13

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 108,479	\$ 89,975	\$ 276,083	\$ 391,808	\$ 450,272	\$ 450,272	450,272
<b>Current year resources</b>							
Interest	\$ 3,242	\$ 10,578	\$ 8,000	\$ 23,000	\$ 24,000	\$ 24,000	\$ 24,000
Permits and licenses	167,557	489,404	206,400	275,000	195,000	195,000	195,000
Miscellaneous	3		200	0	200	200	200
Transfers			5600	5600			
<b>Total current year resources</b>	\$ 170,802	\$ 499,982	\$ 220,200	\$ 303,600	\$ 219,200	\$ 219,200	219,200
<b>Total resources</b>	\$ 279,281	\$ 589,957	\$ 496,283	\$ 695,408	\$ 669,472	\$ 669,472	669,472
<b>Expenditures</b>							
Personal services	\$ 125,606	\$ 131,742	\$ 182,574	\$ 132,447	\$ 167,281	\$ 167,281	\$ 167,281
Materials and services	59,463	63,223	81,250	93,515	92,940	92,940	92,940
Capital outlay							
Equipment	928		7,000	9,371	5,500	5,500	5,500
Transfers	3,309	3,185	9,803	9,803	22,249	22,249	22,249
Contingency			215,656		381,502	381,502	381,502
<b>Total expenditures</b>	\$ 189,306	\$ 198,150	\$ 496,283	\$ 245,136	\$ 669,472	\$ 669,472	669,472
<b>Ending working capital</b>	<b>\$ 89,975</b>	<b>\$ 391,808</b>	<b>\$ -</b>	<b>\$ 450,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Building Department Description</b>	<b>2009 Budget</b>
3,242	10,578	8,000	23,000	13-000-003	Interest Earned	24,000
167,557	489,404	206,400	275,000	13-000-070	Building Permits	195,000
-	-	200	-	13-000-100	Miscellaneous	200
-	-	-	-	13-000-260	Infrastructure Inspection Fees	-
-	-	5,600	5,600	13-000-900	Transfers In	-
170,799	499,982	220,200	303,600		Total Revenue	219,200
80,791	86,132	117,328	86,147		Building Department Salaries	101,416
-	-	-	-	13-130-142	Overtime	-
21,201	20,993	24,541	21,000	13-130-146	Health Insurance	30,317
16,198	17,560	24,083	17,300	13-130-148	Retirement Benefits	21,020
6,180	6,589	15,038	6,700	13-130-150	Social Security	13,111
1,235	468	1,584	1,300	13-130-152	Worker's Compensation	1,417
125,606	131,742	182,574	132,447		Total Personal Services	167,281
129	600	2,200	4,565	13-130-200	Building /Facilities Maintenance	500
-	-	-	8,900	13-130-201	Building Lease	-
696	-	-	-	13-130-202	Equipment Maintenance	-
594	946	1,060	1,060	13-130-203	Maintenance Agreements	3,520
1,820	120	1,200	700	13-130-204	Vehicle Maintenance	500
1,144	1,266	1,510	1,300	13-130-206	Fuel, Oil, Lube	1,740
1,025	1,370	1,840	2,635	13-130-216	Office Supplies	5,300
3,786	3,820	5,220	7,000	13-130-228	Utilities	3,900
45,998	51,152	63,060	65,000	13-130-230	Contractual/Professional	72,280
-	-	250	20	13-130-234	Miscellaneous	250
1,500	1,500	-	-	13-130-238	Insurance	-
1,904	1,390	3,000	2,000	13-130-240	Travel/Training	4,000
415	180	560	250	13-130-242	Dues/Fees/Subscriptions	650
-	-	100	75	13-130-244	Publications/Notices/Advertise	100
(60)	75	350	-	13-130-252	Uniforms & Safety Equipment	200
-	-	100	-	13-130-254	Equipment Rental	-
58,951	62,418	80,450	93,505		Total Materials & Services	92,940
-	-	-	4,818	13-130-300	Equipment & Furniture	-
-	-	6,000	4,010	13-130-306	Vehicle Lease or Purchase	5,000
928	-	1,000	543	13-130-344	Computer Software & Hardware	500
928	-	7,000	9,371		Total Capital Outlay	5,500
3,309	3,185	9,803	9,803	13-130-416	Transfer to General Fund	22,249
3,309	3,185	9,803	9,803		Total Transfers	22,249
-	-	215,656	-	13-130-600	Contingency	381,502
188,794	197,345	495,483	245,126		Total Expenditures	669,472

## **STREET FUND 20**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

In the upcoming fiscal year, the City staff is planning to repair Elm Street as directed by Council. Staff is also planning the repair of the storm water system at Sawyer Street finishing the project with a full street asphalt overlay.

### **BUDGET NOTES:**

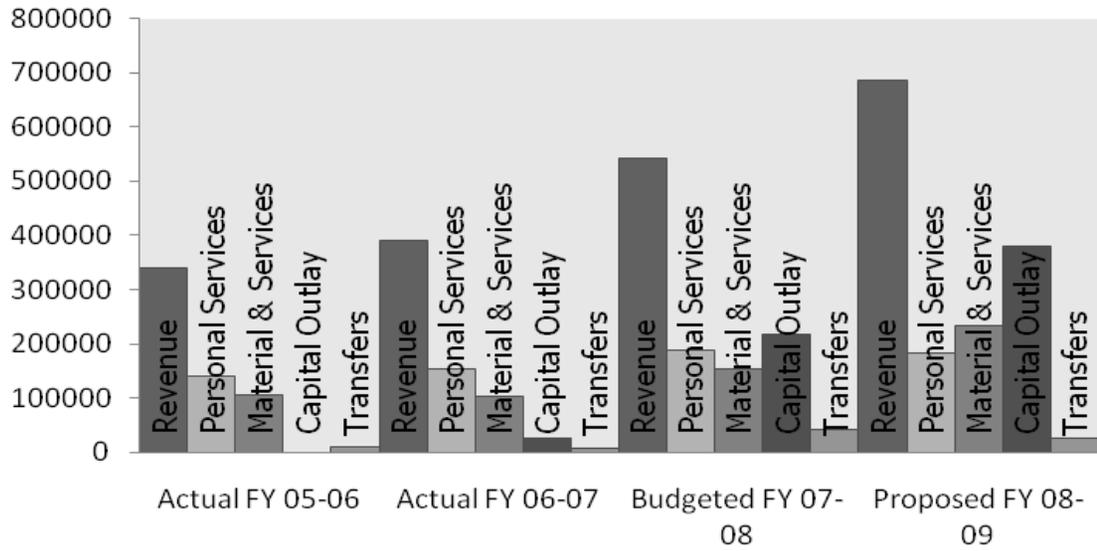
The Street Fund is funded by the State gas tax revenue sharing the monies received are base on dollars per capita. This year, that per capita rate is \$43.75 per person. The proposed FY 08-09 budget shows beginning cash balance of \$183,306 with anticipated revenues of \$686,275. Total anticipated revenue for the fund is \$869,581. This revenue comes from the gasoline sales tax, Surface Transportation Program Funds, charges for services, and interest. In this year's budget, a transfer of \$100,000 is made from the General Fund to ensure Council approved construction projects can move forward. Personal cost in the fund is budgeted at \$183,205. Capital Outlay costs have increased over the previous budget to \$375,000. These monies will be used on the Elm Street and Sawyer Street project. The fund anticipates a contingency of \$46,222.

### **NUMBER OF FTE'S- 2.28**

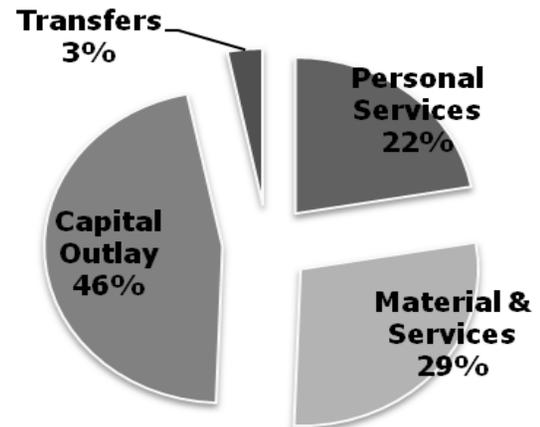
### **PERCENTAGE OF TIME ALLOCATION:**

City Manager	15%	Field Services Sup.	15%	Maintenance Mechanic	25%
Finance Administrator	15%	Utility I	15%	Office Administrator III	13%
Office Administrator I	02%	Utility I	15%		
City Recorder	15%	Utility I	15%		
PT Office Admin I	33%	Utility I	15%		
Planner	20%	Utility II	15%		

## Street Fund Summary



## Street Fund Expenditures



## Street Fund 20

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 110,038	\$ 195,027	\$ 258,326	\$ 291,475	\$ 183,306	\$ 183,306	183,306
<b>Current year resources</b>							
Interest	\$ 5,180	\$ 11,501	\$ 10,700	\$ 11,300	\$ 12,000	\$ 12,000	\$ 12,000
Intergovernmental revenue	271,346	293,560	479,914	250,000	538,775	538,775	538,775
Charges for services	55,332	85,495	50,000	30,000	35,000	35,000	35,000
Miscellaneous	2,561	743	500	0	500	500	500
Transfers	6,500				100,000	100,000	100,000
<b>Total current year resources</b>	\$ 340,919	\$ 391,300	\$ 541,114	\$ 291,300	\$ 686,275	\$ 686,275	686,275
<b>Total resources</b>	\$ 450,957	\$ 586,327	\$ 799,440	\$ 582,775	\$ 869,581	\$ 869,581	\$ 869,581
<b>Expenditures</b>							
Personal services	\$ 140,831	\$ 154,073	\$ 189,132	\$ 160,606	\$ 183,205	\$ 183,205	\$ 183,205
Material & services	105,191	104,601	155,411	137,340	233,297	233,297	233,297
Capital outlay							
Improvements			216,200	50,000	375,000	375,000	375,000
Equipment	395	27,282	1,750	9,400	5,450	5,450	5,450
Transfers	9,513	8,895	42,123	42,123	26,407	26,407	26,407
Contingency			194,824	0	46,222	46,222	46,222
<b>Total expenditures</b>	\$ 255,930	\$ 294,852	\$ 799,440	\$ 399,469	\$ 869,581	\$ 869,581	869,581
<b>Ending working capital</b>	\$ 195,027	\$ 291,475	\$ -	\$ 183,306	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Street Fund Description</b>	<b>2009 Budget</b>
519	826	2,600	2,100	20-200-200	Building/Facilities Maintenance	2,600
-	-	-	3,225	20-200-201	Building Lease	
1,111	1,376	1,200	1,200	20-200-202	Equipment Maintenance	1,500
831	1,211	760	1,200	20-200-203	Maintenance Agreements	2,320
1,375	1,941	3,800	3,900	20-200-204	Vehicle Maintenance	4,000
1,022	1,205	1,873	1,870	20-200-206	Fuel/Oil/Lube	2,354
5,265	4,470	15,480	15,480	20-200-208	Street Maintenance	16,800
9,414	8,113	9,500	11,400	20-200-210	Street Light Maintenance	13,500
1,837	2,176	3,018	500	20-200-212	Sign Maintenance	3,018
955	1,206	1,300	1,300	20-200-216	Office Supplies	1,360
2,016	3,393	7,000	5,500	20-200-218	Operational Supplies	7,000
139	163	250	225	20-200-220	Shop Maintenance Supplies	250
38,044	31,961	36,000	29,300	20-200-227	Electrical Operations	36,000
3,690	3,900	4,000	4,580	20-200-228	Utilities	6,540
26,415	30,441	63,400	50,000	20-200-230	Contractual/Professional	130,400
226	225	1,150	435	20-200-234	Miscellaneous	1,150
463	806	700	890	20-200-235	Property Tax	1,000
10,000	10,000	-	1,320	20-200-238	Insurance	-
864	334	1,500	600	20-200-240	Travel/Training	1,500
79	94	360	260	20-200-242	Dues/Fees/Subscriptions	360
499	-	695	430	20-200-244	Publications/Notices/Advertise	695
427	761	675	675	20-200-252	Uniforms\Safety	800
-	-	150	950	20-200-254	Equipment Rental	150
105,191	104,601	155,411	137,340		Total Materials & Services	233,297
-	-	-	2,000	20-200-300	Equipment	-
-	27,282	200,000	50,000	20-200-305	Street Improvements	375,000
-	-	1,200	3,400	20-200-306	Vehicle Lease or Purchase	5,000
-	-	15,000	-	20-200-310	Facilities Remodel	-
395	-	1,750	4,000	20-200-344	Computer Software & Hardware	450
395	27,282	217,950	59,400		Total Capital Outlay	380,450
-	-	1,120	1,120	20-200-408	Transfer to Building Fund	-
-	-	20,000	20,000	20-200-409	Transfer to Storm Drain SDC	
9,513	8,895	21,003	21,003	20-200-410	Transfer to GF ISF	26,407
9,513	8,895	42,123	42,123		Total Transfers	26,407
-	-	194,825	-	20-200-600	Contingency	46,222
255,930	294,852	799,441	399,469		Total Expenditures	869,581

## **FOOT PATH & BICYCLE TRAILS FUND 25**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

No specific projects are proposed for the coming year.

### **BUDGET NOTES:**

The beginning fund balance is \$55,527. The budget anticipates revenues of \$5,480. \$2,680 comes from the one percent transfer of the State Gas Tax revenue received and \$2,800 comes from interest income. Total revenues are \$61,007. The only expenditure in this fund is a \$58,000 Capital Improvement Outlay listed as Council Approved Projects. These funds are budgeted in the event an opportunity presents itself. The Contingency line item is \$3,007.

## Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 44,373	\$ 48,344	\$ 45,749	\$ 53,527	\$ 55,527	\$ 55,527	55,527
<b>Current year resources</b>							
Interest	\$ 1,732	\$ 2,702	\$ 2,500	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800
Intergovernmental revenues	2,741	2,481	2,680	2,500	2,680	2,680	2,680
<b>Total current year resources</b>	\$ 4,473	\$ 5,183	\$ 5,180	\$ 5,000	\$ 5,480	\$ 5,480	5,480
<b>Total resources</b>	\$ 48,846	\$ 53,527	\$ 50,929	\$ 58,527	\$ 61,007	\$ 61,007	61,007
<b>Expenditures</b>							
Capital outlay							
Improvements	\$ 502	\$ -	\$ 45,000	\$ 3,000	\$ 58,000	\$ 58,000	\$ 58,000
Transfers							
Contingency			5,929		3,007	3,007	3,007
<b>Total expenditures</b>	\$ 502	\$ -	\$ 50,929	\$ 3,000	\$ 61,007	\$ 61,007	61,007
<b>Ending working capital</b>	\$ 48,344	\$ 53,527	\$ -	\$ 55,527	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Foot Path &amp; Bicycle Trails Fund Description</b>	<b>2009 Budget</b>
1,732	2,481	2,500	2,500	25-000-003	Interest Earned	2,800
2,741	2,702	2,680	2,500	25-000-160	State Gas Tax (1%)	2,680
4,473	5,183	5,180	5,000		Total Revenue	5,480
-	-	-	-	25-250-310	Foot Paths & Bicycle Trails	
502	-	45,000	3,000	25-250-326	Council Approved Projects	58,000
502	-	45,000	3,000		Total Capital Outlay	58,000
-	-	-	-	25-250-410	Transfer to Street Fund	-
-	-	-	-		Total Transfers	-
-	-	5,929	-	25-250-600	Contingency	3,007
502	-	50,929	3,000		Total Expenditures	61,007

## **STORM WATER SDC FUND 28**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

The Storm Water SDC Fund is projected to have a beginning cash balance of \$57,795. The fund is projected to receive \$29,220 in SDC fees and will receive another \$2,000 from interest. Total fund resources are estimated at \$89,015. On the expenditure side, \$15,000 has been budgeted for capital outlay and a transfer of \$1,461 is made to cover administrative costs. There is a contingency of \$72,554.

## Storm Drainage SDC 28

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ -	\$ -	\$ -	\$ -	\$ 57,795	\$ 57,795	57,795
<b>Current year resources</b>							
Interest			\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
Intergovernmental	-						
System development charges			34,090	38,000	29,220	29,220	29,220
Transfers			20,000	20,000			
<b>Total current year resources</b>	\$ -	\$ -	\$ 56,090	\$ 59,500	\$ 31,220	\$ 31,220	31,220
<b>Total resources</b>	\$ -	\$ -	\$ 56,090	\$ 59,500	\$ 89,015	\$ 89,015	89,015
<b>Expenditures</b>							
Material & services						\$ -	
Capital outlay			15,000		15,000	15,000	15,000
Improvements							
Transfers			1,705	1,705	1,461	1,461	1,461
Contingency			39,385		72,554	72,554	72,554
<b>Total expenditures</b>	\$ -	\$ -	\$ 56,090	\$ 1,705	\$ 89,015	\$ 89,015	89,015
<b>Ending working capital</b>	\$ -	\$ -	\$ -	\$ 57,795	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Storm Drainage SDC Fund Description</b>	<b>2009 Budget</b>
-	-	2,000	1,500	28-000-003	Interest Earned	2,000
-	-	-	-	28-000-100	Storm Drainage Misc	
-	-	20,000	20,000	28-000-400	Transfers In	-
-	-	34,090	51,623	28-000-993	Strom Drainage SDC	29,220
-	-	56,090	73,123		Total Revenue	31,220
-	-	15,000	-	28-280-312	Council Approved Projects	15,000
-	-	-	-	28-280-314	Strom Drainage Improvements	-
-	-	15,000	-		Total Capital Outlay	15,000
-	-	1,705	1,705	28-280-400	Transfers Out	1,461
-	-	1,705	1,705		Total Transfers	1,461
-	-	39,385	-	28-280-600	Contingency	72,554
-	-	56,090	1,705		Total Expenditures	89,015

## **STREET SDC FUND 30**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

Staff is proposing to use Transportation SDC dollars to develop the Havlik/Highway 30 Rail Crossing Order. This is listed as Capital Outlay Improvement Line Item.

### **BUDGET NOTES:**

The Street SDC fund is projected to have a beginning cash balance of \$719,579, interest revenue of \$45,000 and SDC revenue of \$162,060. The total estimated amount of fund revenue is \$926,639.

The yearly debt payment for the Crown Zellerbach Road is \$56,213. The budget includes \$500,000 for Capacity Improvement projects. There is a transfer to the General Fund of \$8,103 for administering the fund. The Contingency line item is \$362,323.

## Street SDC Fund 30

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 234,491	\$ 310,556	\$ 403,417	\$ 722,111	\$ 719,579	\$ 719,579	719,579
<b>Current year resources</b>							
Interest	\$ 9,637	\$ 25,466	\$ 30,000	\$ 43,000	\$ 45,000	\$ 45,000	\$ 45,000
Intergovernmental	-						
System development charges	128,398	460,903	189,070	320,135	162,060	162,060	162,060
Misc							
Transfers							
<b>Total current year resources</b>	\$ 138,035	\$ 486,369	\$ 219,070	\$ 363,135	\$ 207,060	\$ 207,060	207,060
<b>Total resources</b>	\$ 372,526	\$ 796,925	\$ 622,487	\$ 1,085,246	\$ 926,639	\$ 926,639	926,639
<b>Expenditures</b>							
Material & services						\$ -	
Capital outlay	4,515	10,736					
Improvements			500,000	300,000	500,000	500,000	500,000
Debt Service							
Principal-Crown Zellerbach	32,462	32,462	35,110	35,110	36,515	36,515	36,515
Interest-Crown Zellerbach	23,751	23,751	21,103	21,103	19,698	19,698	19,698
Transfers	1,242	7,866	9,454	9,454	8,103	8,103	8,103
Contingency			56,820		362,323	362,323	362,323
<b>Total expenditures</b>	\$ 61,970	\$ 74,815	\$ 622,487	\$ 365,667	\$ 926,639	\$ 926,639	926,639
<b>Ending working capital</b>	\$ 310,556	\$ 722,111	\$ -	\$ 719,579	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Street SDC Fund Description</b>	<b>2009 Budget</b>
9,637	25,466	30,000	43,000	30-000-003	Interest Earned	45,000
-	16,939	-	-	30-000-100	Street Misc	-
128,398	443,964	189,070	320,135	30-000-993	Street SDC Ext. Cap. Improvement.	162,060
138,035	486,369	219,070	363,135		Total Revenue	207,060
4,515	10,736	500,000	-	30-300-312	Council Approved Projects	500,000
-	-	-	-	30-300-314	Street Extra Capacity Improvement	-
4,515	10,736	500,000	-		Total Capital Outlay	500,000
1,242	7,866	9,454	9,454	30-300-402	Transfer to GF SDC Admin.	8,103
1,242	7,866	9,454	9,454		Total Transfers	8,103
32,462	32,462	35,110	35,110	30-300-150	Principal Crown Zellerbach	36,515
23,751	23,751	21,103	21,103	30-300-151	Interest Crown Zellerbach	19,698
56,213	56,213	56,213	56,213		Total Debt Service	56,213
-	-	56,820	-	30-300-600	Contingency	362,323
61,970	74,815	622,487	65,667		Total Expenditures	926,639

## **PARK SDC FUND 35**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

The project proposed for the FY 08-09 year is the continuation of constructing of the Scappoose Veterans Park.

### **BUDGET NOTES:**

Beginning cash balance in the fund is \$588,605. The City anticipates \$28,000 in interest revenue and \$95,000 in Parks SDC revenue. Total fund revenue is \$711,645. On the expenditure side, the City has budgeted \$325,000 for construction of the Scappoose Veterans Park Debt service is \$47,804 and the contingency is \$334,089. A transfer of \$4,752 is made to the General Fund to cover the administrative costs for the fund.

## Parks SDC Fund 35

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 236,524	\$ 249,599	\$ 283,783	\$ 474,653	\$ 588,605	\$ 588,605	588,605
<b>Current year resources</b>							
Interest	\$ 8,571	\$ 17,592	\$ 20,000	\$ 25,000	\$ 28,000	\$ 28,000	\$ 28,000
Intergovernmental Revenue			-	-	-	-	-
System development charges	82,639	260,496	110,880	142,300	95,040	95,040	95,040
Transfers							
Long-term debt proceeds							
<b>Total current year resources</b>	\$ 91,210	\$ 278,088	\$ 130,880	\$ 167,300	\$ 123,040	\$ 123,040	123,040
<b>Total resources</b>	\$ 327,734	\$ 527,687	\$ 414,663	\$ 641,953	\$ 711,645	\$ 711,645	711,645
<b>Expenditures</b>							
Capital outlay							
Improvements	\$ 24,979	\$ 643	\$ 275,000		\$ 325,000	\$ 325,000	\$ 325,000
Land Purchase							
Debt service							
Principal	18,477	19,535	20,395	20,395	21,428	21,428	21,428
Interest	29,327	28,269	27,409	27,409	26,376	26,376	26,376
Transfers	5,352	4,587	5,544	5,544	4,752	4,752	4,752
Contingency			86,315		334,089	334,089	334,089
<b>Total expenditures</b>	\$ 78,135	\$ 53,033	\$ 414,663	\$ 53,348	\$ 711,645	\$ 711,645	711,645
<b>Ending working capital</b>	\$ 249,599	\$ 474,653	\$ -	\$ 588,605	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Park SDC Fund Description</b>	<b>2009 Budget</b>
8,571	17,592	20,000	25,000	35-000-003	Interest Earned	28,000
82,639	260,496	110,880	142,300	35-000-993	Parks SDC - Ext. Cap	95,040
91,209	278,088	130,880	167,300		Total Revenue	123,040
24,979	-	275,000	-	35-350-312	Council Approved Projects	-
-	643	-	-	35-350-314	Parks Extra Capacity Improve	325,000
24,979	643	275,000	-		Total Capital Outlay	325,000
5,352	4,587	5,544	5,544	35-350-902	Transfer to GF SDC Admin	4,752
5,352	4,587	5,544	5,544		Total Transfers	4,752
18,477	19,535	20,395	20,395	35-350-150	Installment Note Principal	21,428
29,327	28,269	27,409	27,409	35-350-151	Installment Note Interest	26,376
47,803	47,803	47,804	47,804		Total Debt Service	47,804
-	-	86,315	-	35-350-600	Contingency	334,089
78,135	53,033	414,663	53,348		Total Expenditures	711,645

## **HAVLIK HIGHWAY 30 FUND 81**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

The City of Scappoose has completed the process of exchanging Federal funds for State dollars and anticipates receiving \$160,000 to conduct engineering work on the Havlik/Hwy 30 Crossing. The City has a General Bond Measure on the May ballot. However, the Bond proceeds, if approved by the voters had not been included in the budget. If the ballot measure is approved, the City would submit a supplemental budget to continue the project.

### **BUDGET NOTES:**

The Fund's beginning cash balance is \$132,360. As previously stated, the City is anticipating a \$160,000 congressional appropriation and \$4,500 in interest income. This provides for total revenues of \$296,862. On the expenditure side, the City anticipates spending entire \$296,862.

## Havlik Highway 30 Fund 81

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 139,656	\$ 136,728	\$ 92,728	\$ 138,162	\$ 132,362	\$ 132,362	132,362
<b>Current year resources</b>							
Interest	\$ 5,224	\$ 6,728	\$ 6,000	\$ 4,200	\$ 4,500	\$ 4,500	\$ 4,500
Intergovernmental Revenue			160,000		160,000	160,000	160,000
Transfers							
<b>Total current year resources</b>	5,224	6,728	166,000	4,200	164,500	164,500	164,500
<b>Total resources</b>	\$ 144,880	\$ 143,456	\$ 258,728	\$ 142,362	\$ 296,862	\$ 296,862	296,862
<b>Expenditures</b>							
Capital outlay							
Improvements	\$ 1,652	\$ 5,294	\$ 258,728	\$ 10,000	\$ 296,862	\$ 296,862	\$ 296,862
Transfers	\$ 6,500						
Contingency			0	0	0	0	0
<b>Total expenditures</b>	\$ 8,152	\$ 5,294	\$ 258,728	\$ 10,000	\$ 296,862	\$ 296,862	296,862
<b>Ending working capital</b>	\$ 136,728	\$ 138,162	\$ -	\$ 132,362	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Havlik Hwy 30 Fund Description</b>	<b>2009 Budget</b>
5,224	6,728	6,000	4,200	81-000-003	Interest Earned	4,500
-	-	-	-	81-000-100	Miscellaneous	
-	-	160,000	-	81-000-180	Havlik - Highway 30	160,000
-	-	-	-	81-000-901	Transfer in Street SDC Fund	-
5,224	6,728	166,000	4,200		Total Revenue	164,500
1,652	5,294	258,728	10,000	81-810-320	Design Work & Crossing Permit	296,862
-	-	-	-	81-810-326	Council Approved Projects	-
1,652	5,294	258,728	10,000		Total Capital Outlay	296,862
6,500	-	-	-	81-810-401	Transfer to Street Fund	-
6,500	-	-	-		Total Transfers	-
-	-	-	-	81-810-600	Contingency	-
8,152	5,294	258,728	10,000		Total Expenditures	296,862

## **POOL FUND 15**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

The budget has a beginning cash balance of \$348,582. Interest income is projected to be \$17,000 and there will be a transfer from the General Fund of \$75,000. Total fund revenues are \$440,582. No expenditures are budgeted for the coming year. All funds will be placed in an Unappropriated Ending Fund Balance.

## Pool Fund 15

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
Working capital carryover	\$ 305,032	\$ 316,739	\$ 331,739	\$ 332,582	\$ 348,582	\$ 348,582	348,582
<b>Current year resources</b>							
Interest	\$ 11,707	\$ 15,843	\$ 15,000	\$ 16,000	\$ 17,000	\$ 17,000	\$ 17,000
Transfers						\$ 75,000	75,000
<b>Total current year resources</b>	\$ 11,707	\$ 15,843	\$ 15,000	\$ 16,000	\$ 17,000	\$ 92,000	92,000
<b>Total resources</b>	\$ 316,739	\$ 332,582	\$ 346,739	\$ 348,582	\$ 365,582	\$ 440,582	440,582
Expenditures	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
Materials and services			\$ -				
Capital outlay							
Improvements							
Real property							
Transfers							
Contingency					(0)	(0)	(0)
<b>Total expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	(0)
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -		\$ 346,739		\$ 365,582	\$ 440,582	\$ 440,582
<b>Total other requirements</b>	\$ -	\$ -	\$ 346,739	\$ -	\$ 365,582	\$ 440,582	\$ 440,582
<b>Ending available working capital</b>	\$ 316,739	\$ 332,582	\$ -	\$ 348,582	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Pool Fund Description</b>	<b>2009 Budget</b>
11,707	15,843	15,000	16,000	15-000-003	Interest Earned	17,000
-	-	-	-	15-000-100	Pool Revenue	-
-	-	-	-	15-000-900	Transfer in General Fund	75,000
11,707	15,843	15,000	16,000		Total Revenue	92,000
-	-	-	-	15-150-400	Transfer to Parks SDC	-
-	-	-	-		Total Transfers	-
-	-	-	-	15-150-600	Contingency	-
-	-	346,739	-	15-150-900	Unappropriated Ending Fund	440,582

## **MUNICIPAL PARK FUND 37**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

Begin construction of the Scappoose Municipal Park.

### **BUDGET NOTES:**

The budget anticipates the beginning cash balance of the fund at \$266,234. The budget transfers \$200,000 from the General Funds and revenues from the Oregon Parks and Recreation Department at \$500,000. Interest income is estimated to be \$7,500. Total fund revenue is estimated at \$973,734. Funds from Parks SDC (Fund 35) have also been budgeted for this project.

Staff expects to spend all \$973,734 on park construction during the fiscal year.

## Municipal Park Fund 37

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
Working capital carryover		\$ -	\$ 500	\$ 78,934	\$ 266,234	\$ 266,234	266,234
<b>Current year resources</b>							
Interest		\$ 3,719	\$ 3,500	\$ 7,300	\$ 7,500	\$ 7,500	\$ 7,500
Intergovernmental Revenue			\$ 500,000		\$ 500,000	\$ 500,000	\$ 500,000
Sale of property							
Transfers In		\$ 85,000	\$ 350,000	\$ 350,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Total current year resources</b>	\$ -	\$ 88,719	\$ 853,500	\$ 357,300	\$ 707,500	\$ 707,500	707,500
<b>Total resources</b>	\$ -	\$ 88,719	\$ 854,000	\$ 436,234	\$ 973,734	\$ 973,734	973,734
<b>Expenditures</b>							
Materials and services			\$ -				
Capital outlay							
Improvements		9,785	854,000	170,000	973,734	973,734	973,734
Real property							
Transfers							
Contingency					(0)	(0)	(0)
<b>Total expenditures</b>	\$ -	\$ 9,785	\$ 854,000	\$ 170,000	\$ 973,734	\$ 973,734	973,734
<b>Ending available working capital</b>	\$ -	\$ 78,934	\$ -	\$ 266,234	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Municipal Park Fund Description</b>	<b>2009 Budget</b>
-	3,719	3,500	7,400	37-000-003	Interest Earned	7,500
-	-	500,000	-	37-000-100	Park Revenue	500,000
-	85,000	350,000	350,000	37-000-901	Transfers In	200,000
-	88,719	853,500	357,400		Total Revenue	707,500
-	9,785	854,000	170,000	37-370-326	Council Approved Projects	973,734
-	9,785	854,000	170,000		Total Capital Outlay	973,734
-	-	-	-	37-370-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	-	-	37-370-600	Contingency	-
-	9,785	854,000	170,000		Total Expenditures	973,734

## **MUNICIPAL SKATE PARK FUND 38**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

No planned improvements are anticipated for the coming budget year. The City is making contributions to the fund in order to rebuild the skating structure within the next three years.

### **BUDGET NOTES:**

The beginning cash balance is \$30,539. Interest income is estimated to be \$2,500. \$75,000 is being transferred into the fund from the City's General Fund. Total fund revenue is estimated at \$108,039. While no maintenance on the park is anticipated, staff is recommending \$15,000 to be budgeted for improvements and \$93,039 is to be placed in the Contingency line item.

## *Municipal Skate Park Fund 38*

<b>Resources</b>	<b>Actual FY 05-06</b>	<b>Actual FY 06-07</b>	<b>Budget FY 07-08</b>	<b>Estimated FY 07-08</b>	<b>Proposed Budget FY 08-09</b>	<b>Approved Budget FY 08-09</b>	<b>Adopted Budget FY 08-09</b>
Working capital carryover		\$ -	\$ 29,087	\$ 29,139	\$ 30,539	\$ 30,539	30,539
<b>Current year resources</b>							
Interest		\$ 1,252	\$ 1,500	\$ 1,400	\$ 2,500	\$ 2,500	\$ 2,500
Intergovernmental Revenue		\$ 1,887					
Transfers In		\$ 26,000			\$ 75,000	\$ 75,000	\$ 75,000
<b>Total current year resources</b>	\$ -	\$ 29,139	\$ 1,500	\$ 1,400	\$ 77,500	\$ 77,500	77,500
<b>Total resources</b>	\$ -	\$ 29,139	\$ 30,587	\$ 30,539	\$ 108,039	\$ 108,039	108,039
<b>Expenditures</b>							
Materials and services			\$ -				
Capital outlay							
Improvements			15,000	0	15,000	15,000	15,000
Real property							
Transfers							
Contingency			15,587		93,039	93,039	93,039
<b>Total expenditures</b>	\$ -	\$ -	\$ 30,587	\$ -	\$ 108,039	\$ 108,039	108,039
<b>Ending available working capital</b>	\$ -	\$ 29,139	\$ -	\$ 30,539	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Municipal Skate Park Fund Description</b>	<b>2009 Budget</b>
-	1,252	1,500	1,300	38-000-003	Interest Earned	2,500
-	1,887	-	-	38-000-100	Skate Park Revenue	-
-	-	-	-	38-000-120	Skate Park Donations	-
-	26,000	-	-	38-000-401	Transfers In	75,000
-	29,139	1,500	1,300		Total Revenue	77,500
-	-	15,000	-	38-380-326	Council Approved Projects	15,000
-	-	15,000	-		Total Capital Outlay	15,000
-	-	-	-	38-380-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	15,587	-	38-380-600	Contingency	93,039
-	-	30,587	-		Total Expenditures	108,039

## **UNEMPLOYMENT INSURANCE FUND 87**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

The City does not anticipate having to lay staff off at this time.

### **BUDGET NOTES:**

The proposed budget has a beginning cash balance of \$42,841. The fund anticipates interest income of \$1,900. Total fund revenue is \$44,741. The fund does list an expenditure of \$10,000 in the personal services line item. As stated above, we do not anticipate laying staff off, but expenditures should be budgeted in the event an employee does not pass his/her probationary period or is terminated. The fund has a budgeted contingency of \$34,741.

## *Unemployment Insurance Fund 87*

	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Resources</b>							
Working capital carryover	\$ 35,210	\$ 34,058	\$ 41,058	\$ 40,991	\$ 42,841	\$ 42,841	42,841
<b>Current year resources</b>							
Interest	\$ 1,310	\$ 1,933	\$ 2,500	\$ 1,850	\$ 1,900	\$ 1,900	\$ 1,900
Transfers		5,000					
<b>Total current year resources</b>	\$ 1,310	\$ 6,933	\$ 2,500	\$ 1,850	\$ 1,900	\$ 1,900	1,900
<b>Total resources</b>	\$ 36,520	\$ 40,991	\$ 43,558	\$ 42,841	\$ 44,741	\$ 44,741	44,741
<b>Expenditures</b>							
Personal services	2,462		10,000	0	10,000	10,000	10,000
Contingency			33,558		34,741	34,741	34,741
<b>Total expenditures</b>	\$ 2,462	\$ -	\$ 43,558	\$ -	\$ 44,741	\$ 44,741	\$ 44,741
<b>Ending working capital</b>	\$ 34,058	\$ 40,991	\$ -	\$ 42,841	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Unemployment Insurance Fund Description</b>	<b>2009 Budget</b>
1,310	1,933	2,500	1,850	87-000-003	Interest Earned	1,900
-	5,000	-	-	87-000-902	Transfer in General Fund	-
1,310	6,933	2,500	1,850		Total Revenue	1,900
2,462	-	10,000	-	87-870-154	Unemployment Insurance Benefit	10,000
2,462	-	10,000	-		Total Personal Services	10,000
-	-	33,558	-	87-870-600	Contingency	34,741
2,462	-	43,558	-		Total Expenditures	44,741

## **UTILITY WATER FUND 40**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

For the proposed budget year, the Water Fund will have a beginning cash balance of \$1,753,783. The Fund expects to collect \$919,600 in water user fees, \$243,000 in rate increase fees for infrastructure, \$90,000 in interest income, \$1,000 from miscellaneous revenue, and \$65,396 from the reimbursement portion of collected Water System Development Charges. This equals a fund balance of \$3,072,779.

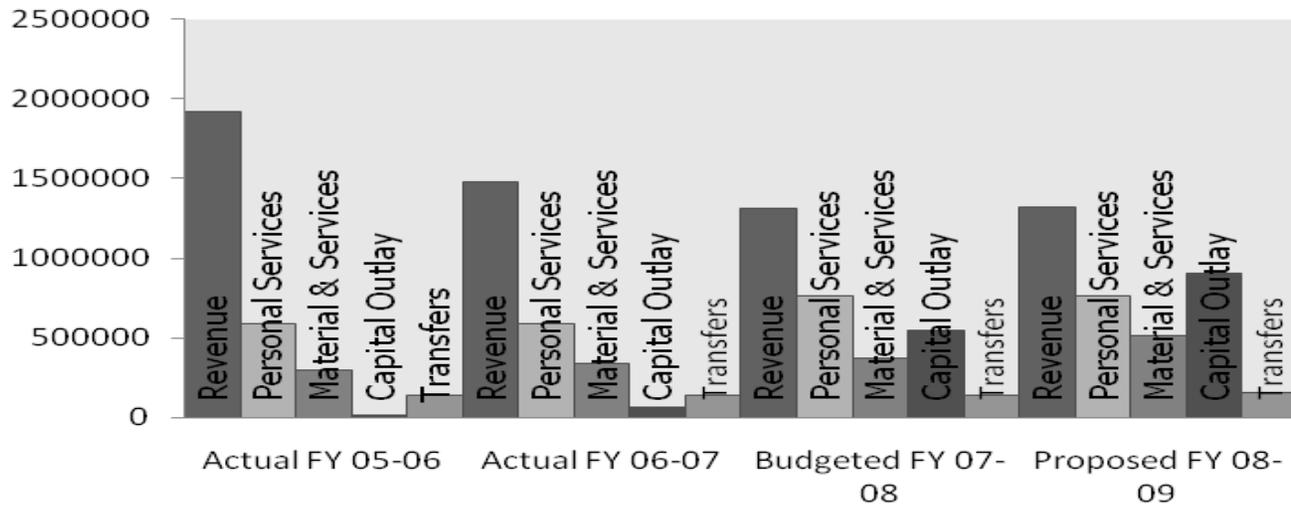
Proposed expenditures in the water fund include \$762,191 for personnel services. The fund budgets \$510,804 for materials and services, and \$909,000 for Capital Outlay Improvements. Within those line items, fund has budgeted \$445,000 for infrastructure upgrades. This includes the purchase of property for a future well site, updating vehicles, dam cleaning and repairs, water meter replacement, and treatment plant repairs. The fund budgets \$154,018 for transfers to other funds. These include a \$5,000 transfer to the Dutch Canyon Waterline Fund, a \$94,872 transfer to Water SDCs, a \$50,876 transfer to the General Fund for insurance and administrative support, a \$3,270 transfer to the General Fund for the reimbursement portion of Water SDC's. The fund has a projected contingency of over \$736,766.

**NUMBER OF FTE'S: 8.78**

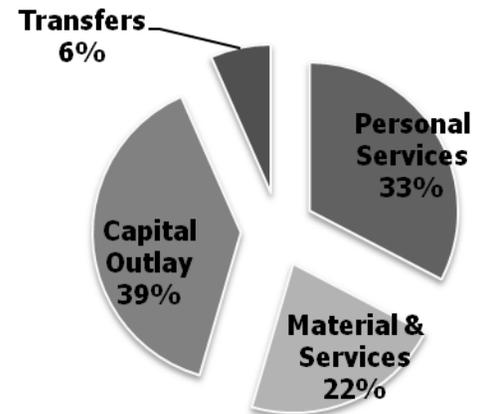
**PERCENTAGE OF TIME ALLOCATION:**

City Manager	20%	Field Services Sup.	55%	Operator I	10%
Finance Administrator	22%	Utility I	20%	Operator I	10%
Office Administrator I	44%	Utility I	55%	Operator II	90%
City Recorder	20%	Utility I	55%	Operator III	90%
PT Office Admin.	34%	Utility I	55%	Treatment Plant Sup.	90%
Planner	20%	Utility II	55%	Treatment Plant Sup.	40%
Office Administrator III	13%	Utility II	55%	Maintenance Mechanic	25%

## Utility Water Fund Summary



## Utility Water Fund Expenditures



## Utility Water Fund 40

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 562,931	\$ 1,314,220	\$ 1,648,984	\$ 1,658,529	\$ 1,753,783	\$ 1,753,783	1,753,783
<b>Current year resources</b>							
<b>Water</b>							
Interest	\$ 22,889	\$ 73,517	\$ 70,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000
Charges for services	822,961	950,831	973,480	916,391	919,600	919,600	919,600
Charges for services infrastructure	227,977	232,631	196,440	242,000	243,000	243,000	243,000
Miscellaneous	1,099	50,650	1,000	20	1,000	1,000	1,000
System development charges	69,755	170,266	74,900	157,128	65,396	65,396	65,396
Airpark Intergovernmental	75,738						
Transfers	700,000						
<b>Total water</b>	\$ 1,920,419	\$ 1,477,894	\$ 1,315,820	\$ 1,395,539	\$ 1,318,996	\$ 1,318,996	\$ 1,318,996
<b>Total current year resources</b>	\$ 1,920,419	\$ 1,477,894	\$ 1,315,820	\$ 1,395,539	\$ 1,318,996	\$ 1,318,996	1,318,996
<b>Total resources</b>	\$ 2,483,350	\$ 2,792,114	\$ 2,964,804	\$ 3,054,068	\$ 3,072,779	\$ 3,072,779	\$ 3,072,779
<b>Expenditures</b>							
<b>Water</b>							
Personal services	\$ 587,137	\$ 586,063	\$ 766,728	\$ 648,221	\$ 743,685	\$ 743,685	\$ 762,191
Materials and services	297,932	344,114	374,214	341,378	510,804	510,804	510,804
Capital outlay	14,088	63,737	545,000	169,000	909,000	909,000	909,000
Debt service							
Principal							
Bond B95010A	35,596						
Bond B95010B	16,228						
Bond B95010C	18,068						
Interest							
Bond B95010A	29,205						
Bond B95010B	14,946						
Bond B95010C	14,399						
Transfers	141,531	139,670	141,686	141,686	154,018	154,018	154,018
Contingency			1,137,176		755,272	755,272	736,766
<b>Total water</b>	\$ 1,169,130	\$ 1,133,584	\$ 2,964,804	\$ 1,300,285	\$ 3,072,779	\$ 3,072,779	\$ 3,072,779
<b>Total expenditures</b>	\$ 1,169,130	\$ 1,133,584	\$ 2,964,804	\$ 1,300,285	\$ 3,072,779	\$ 3,072,779	\$ 3,072,779
<b>Ending working capital</b>	\$ 1,314,220	\$ 1,658,529	\$ -	\$ 1,753,783	\$ -	\$ -	\$ -

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Utility Water Fund Description</b>	<b>2009 Budget</b>
22,889	73,517	70,000	80,000	40-000-003	Interest Earned	90,000
1,099	50,650	1,000	100	40-000-100	Miscellaneous	1,000
744,757	831,600	909,830	850,000	40-000-220	User Fees	860,000
227,977	232,631	196,440	242,000	40-000-222	User Fees Water Infrastructure	243,000
22,171	30,250	12,250	25,391	40-000-240	Hookup Fees	21,000
53,916	64,585	50,000	35,000	40-000-260	Infra. Insp. Fees	35,000
2,117	5,918	1,400	6,000	40-000-263	Construction Water	3,600
700,000	-	-	-	40-000-278	Transfer in Water SDC	-
-	18,478	-	-	40-000-360	Elm Crossing Water Line	-
69,755	170,266	74,900	157,128	40-000-911	Water SDC Reimbursement 27%	65,396
1,844,681	1,477,894	1,315,820	1,395,619		Total Revenue	1,318,996
381,537	387,358	463,198	416,620		Utility Water Fund Salaries	457,662
2,215	1,563	5,101	5,101	40-400-142	Overtime	6,084
83,281	79,467	128,922	94,000	40-400-146	Health Insurance	130,613
80,262	78,709	92,974	84,000	40-400-148	Retirement Benefits	92,903
29,357	29,753	58,529	33,500	40-400-150	Social Security	57,443
10,484	9,214	18,003	15,000	40-400-152	Worker's Compensation	17,486
587,137	586,063	766,727	648,221		Total Personal Services	762,191
9,196	23,338	26,192	11,700	40-400-200	Building/Facilities Maintenance	20,542
-	-	-	4,700	40-400-201	Building Lease	-
8,582	23,411	5,850	6,000	40-400-202	Equipment Maintenance	14,121
1,352	1,210	2,355	1,470	40-400-203	Maintenance Agreements	2,405
2,689	3,160	8,800	7,500	40-400-204	Vehicle Maintenance	5,000
3,676	4,472	6,250	6,250	40-400-206	Fuel/Oil/Lube	7,825
6,566	5,549	8,465	8,465	40-400-216	Office Supplies	9,425
33,219	34,876	37,729	37,700	40-400-218	Operational Supplies	59,768
256	214	650	500	40-400-220	Shop Maintenance Supplies	650
1,001	1,211	1,500	1,500	40-400-222	Lab Supplies	3,210
12,374	19,108	22,665	13,416	40-400-224	Chemicals	23,915
55,448	51,202	60,000	53,478	40-400-227	Electrical Operation - Treat	60,000
18,088	19,983	24,660	18,071	40-400-228	Utilities	28,260
7,944	7,640	13,200	6,063	40-400-229	Electrical Operation - Pump	13,200
85,045	103,152	132,968	147,968	40-400-230	Contractual/Professional	235,138
114	1,265	500	300	40-400-234	Miscellaneous	500
40,000	36,022	-	-	40-400-238	Insurance	-
3,632	4,252	7,405	6,220	40-400-240	Travel/Training	10,360
3,596	2,767	3,875	3,315	40-400-242	Dues/Fees/Subscriptions	3,775
4,289	-	4,500	1,000	40-400-244	Publications/Notices/Advertise	2,400
866	1,165	4,650	3,362	40-400-252	Uniforms/Safety	5,810
-	118	2,000	2,400	40-400-254	Equipment Rental	4,500
297,932	344,114	374,214	341,378		Total Materials & Services	510,804

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Utility Water Fund Description</b>	<b>2009 Budget</b>
6,257	25,448	61,500	13,600	40-400-300	Equipment & Plant Upgrades	281,500
-	-	21,000	18,700	40-400-306	Vehicle Lease or Purchase	54,000
7,436	19,811	409,500	103,700	40-400-310	Infrastructure Upgrades	445,000
-	-	50,000	30,000	40-400-316	Underground Waterline	125,000
395	-	3,000	3,000	40-400-344	Computer Software & Hardware	3,500
-	18,478	-	-	40-400-360	Elm Street Water Line	-
14,088	63,737	545,000	169,000		Total Capital Outlay	909,000
35,596				40-400-522	Bond Principal B95010A	
29,205				40-400-523	Bond Interest B95010A	
16,228				40-400-524	Bond Principal B95010B	
14,946				40-400-525	Bond Interest B95010B	
18,068				40-400-526	Bond Principal B95010C	
14,399				40-400-527	Bond Interest B95010C	
128,442	-	-	-		Total Debt Service	-
-	-	1,120	1,120	40-400-409	Transfer to Building Fund	-
5,000	5,000	5,000	5,000	40-400-410	Transfer to Dutch Canyon	5,000
16,258	14,905	36,490	36,490	40-400-412	Transfer to General Fund ISF	50,876
3,556	3,048	3,745	3,745	40-400-413	Transfer to GF Water SDC	3,270
116,717	116,717	95,331	95,331	40-400-414	Transfer to Water SDC	94,872
141,531	139,670	141,686	141,686		Total Transfers	154,018
-	-	1,137,176	-	40-400-600	Contingency	736,765
1,169,130	1,133,584	2,964,803	1,300,285		Total Expenditures	3,072,778

## **WATER SDC FUND 50**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

In the proposed budget, the Water SDC Fund begins the year with a projected beginning cash balance of \$382,251. Anticipated revenue is \$287,472. \$21,000 comes from interest income, \$171,600 comes from the Improvement Portion of the Water SDC, and \$94,872 is projected to come from the Water Utility Fund to cover 34% of the debt services loan payments. Total fund resources are \$669,723.

The fund has budgeted \$250,000 for extra capacity improvements. The City needs to focus on maintaining water capacity for future growth. For expenses the Fund has budgeted debt service in the amount of \$339,048. This is to make principal and interest payments on Loan # G03003 and Loan # S03003. The fund anticipates a transfer of \$8,580 to the General Fund for SDC administration and a transfer of \$51,434 to the Airpark Water Line Loan Fund. The Water SDC Fund anticipates a contingency of \$80,675.

## Water SDC 50

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 300,487	\$ 154,417	\$ 299,936	\$ 398,671	\$ 382,251	\$ 382,251	382,251
<b>Current year resources</b>							
Interest	\$ 8,422	\$ 10,530	\$ 8,000	\$ 18,500	\$ 21,000	\$ 21,000	\$ 21,000
Intergovernmental	-	-					
System development charges							
Reimbursement charges							
Improvement charges	191,476	456,490	202,300	222,000	171,600	171,600	171,600
Long-term debt proceeds	512,836						
Transfer In Utility Fund	116,717	116,717	95,330	95,330	94,872	94,872	94,872
<b>Total current year resources</b>	\$ 829,451	\$ 583,737	\$ 305,630	\$ 335,830	\$ 287,472	\$ 287,472	287,472
<b>Total resources</b>	\$ 1,129,938	\$ 738,154	\$ 605,566	\$ 734,501	\$ 669,723	\$ 669,723	669,723
<b>Expenditures</b>							
Capital outlay			\$ 125,000	\$ 10,000	\$ 250,000	\$ 250,000	\$ 250,000
Improvements							
Debt Service							
Principle S03003	\$ 48,251	\$ 48,499	\$ 120,545	\$ 120,545	\$ 121,751	\$ 121,751	\$ 121,751
Principle G3003	72,931	71,483	54,016	54,016	54,287	54,287	54,287
Interest S03003	109,972	119,695	37,256	37,257	36,051	36,051	36,051
Interest G03003	34,548	38,106	68,565	68,565	66,945	66,945	66,945
Transfers	709,819	61,699	61,867	61,867	60,014	60,014	60,014
Contingency			138,317	0	80,675	80,675	80,675
<b>Total expenditures</b>	\$ 975,521	\$ 339,483	\$ 605,566	\$ 352,250	\$ 669,723	\$ 669,723	669,723
<b>Ending working capital</b>	\$ 154,417	\$ 398,671	\$ -	\$ 382,251	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Water SDC Fund Description</b>	<b>2009 Budget</b>
8,422	10,530	8,000	18,500	50-000-003	Interest Earned	21,000
-	456,490	202,300	222,000	50-000-992	Water SDC - Reimbursement	171,600
116,717	116,717	95,330	95,330	50-000-995	Transfer In Utility Fund	94,872
125,139	583,737	305,630	335,830		Total Revenue	287,472
-	-	-	-	50-500-312	Water Reimbursement Improvement.	-
-	-	125,000	10,000	50-500-314	Water Extra Capacity Improve	250,000
-	-	-	-	50-500-326	Council Approved Projects	-
-	-	125,000	10,000		Total Capital Outlay	250,000
700,000	-	-	-	50-500-499	Transfer to Utility Fund	-
-	53,283	51,753	51,753	50-500-922	Transfer to Airpark Water	51,434
9,819	8,416	10,115	10,115	50-500-926	Transfer to GF SDC Admin	8,580
709,819	61,699	61,868	61,868		Total Transfers	60,014
48,251	48,499	54,016	54,016	50-500-510	Principle G03003	54,287
72,931	71,483	68,565	68,565	50-500-511	Interest G03003	66,945
109,972	119,695	120,545	120,545	50-500-512	Principle S03003	121,751
34,548	38,106	37,257	37,257	50-500-513	Interest S03003	36,051
265,702	277,784	280,383	280,383		Total Debt Service	279,034
-	-	138,316	-	50-500-600	Contingency	80,675
975,521	339,483	605,567	352,251		Total Expenditures	669,723

## **DUTCH CANYON WATER LINE REPLACEMENT FUND 76**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

The City has begun preliminary work on the project and has completed the loan application for funding the construction. The City anticipates going out to bid before the end of the July. Construction should begin in the fall.

### **BUDGET NOTES:**

The fund has a beginning cash balance of \$227,318 with anticipated resources of \$1,896,250. \$1,879,250 of this revenue will come from an OECDD loan. The City will continue to provide a \$5,000 transfer from the Water Fund to the Dutch Canyon Water Line Fund. The City anticipates \$12,000 in interest payments. Total resources are \$2,123,568. The City anticipates spending the entire amount during the coming year on the project. Once the project is completed, this fund will become inactive.

## Dutch Canyon Water Line Replacement Fund 76

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 240,288	\$ 254,413	\$ 241,412	\$ 261,318	\$ 227,318	\$ 227,318	227,318
<b>Current year resources</b>							
Interest	\$ 9,301	\$ 12,712	\$ 12,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000
Intergovernmental Revenue			1,879,250		1,879,250	1,879,250	1,879,250
Transfers	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total current year resources</b>	\$ 14,301	\$ 17,712	\$ 1,896,250	\$ 16,000	\$ 1,896,250	\$ 1,896,250	1,896,250
<b>Total resources</b>	\$ 254,589	\$ 272,125	\$ 2,137,662	\$ 277,318	\$ 2,123,568	\$ 2,123,568	2,123,568
<b>Expenditures</b>							
Materials and services	\$ -	\$ -	\$ -				
Capital Outlay	176	10,807	2,137,662	50,000	2,123,568	2,123,568	2,123,568
Contingency			-		(0)	(0)	(0)
<b>Total expenditures</b>	\$ 176	\$ 10,807	\$ 2,137,662	\$ 50,000	\$ 2,123,568	\$ 2,123,568	\$ 2,123,568
<b>Ending working capital</b>	\$ 254,413	\$ 261,318	\$ -	\$ 227,318	\$ -	\$ -	-
<b>Net available working capital</b>	\$ 254,413	\$ 261,318	\$ -	\$ 227,318	\$ -	\$ -	-

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Dutch Canyon Water Line Replacement Fund Description</b>	<b>2009 Budget</b>
9,301	12,712	12,000	11,000	76-000-003	Interest Earned	12,000
-	-	-	-	76-000-190	OECD Grant	-
-	-	1,879,250	-	76-000-191	Water/Wastewater Loan	1,879,250
5,000	5,000	5,000	5,000	76-000-904	Transfer in Utility Fund	5,000
14,301	17,712	1,896,250	16,000		Total Revenue	1,896,250
176	10,807	2,137,662	50,000	76-760-326	Council Approved Projects	2,123,568
176	10,807	2,137,662	50,000		Total Capital Outlay	2,123,568
-	-	-	-	76-760-600	Contingency	-
176	10,807	2,137,662	50,000		Total Expenditures	2,123,568

## **UTILITY WASTEWATER FUND 41**

### **PURPOSE:**

The City of Scappoose operates and maintains a 2.5 M.G.D. activated sludge wastewater treatment plant and five pumping stations. The purpose of these facilities are to protect public health and the beneficial use of the Columbia River and Multnomah Channel by providing secondary effluent treatment.

Treatment plant staff is responsible for the operation of the wastewater facility to ensure proper treatment of 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 starting in March 2005 and will be required to monitor influent, effluent and process control. This monitoring will require the treatment plant operator to sample and test many functions within the treatment plant process and sampling of the receiving stream.

### **VISION FOR THE YEAR:**

The Wastewater Fund will be operating at a status quo level this year. Staff needs to continue to update sewer line maps and resolve sewer collection line access issues.

### **BUDGET NOTES:**

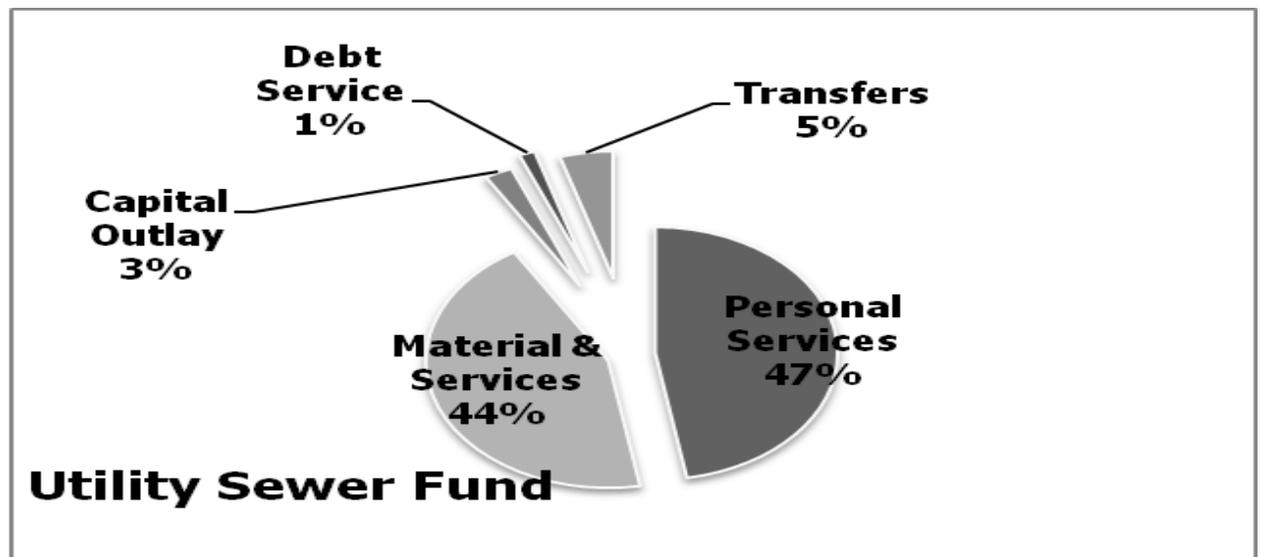
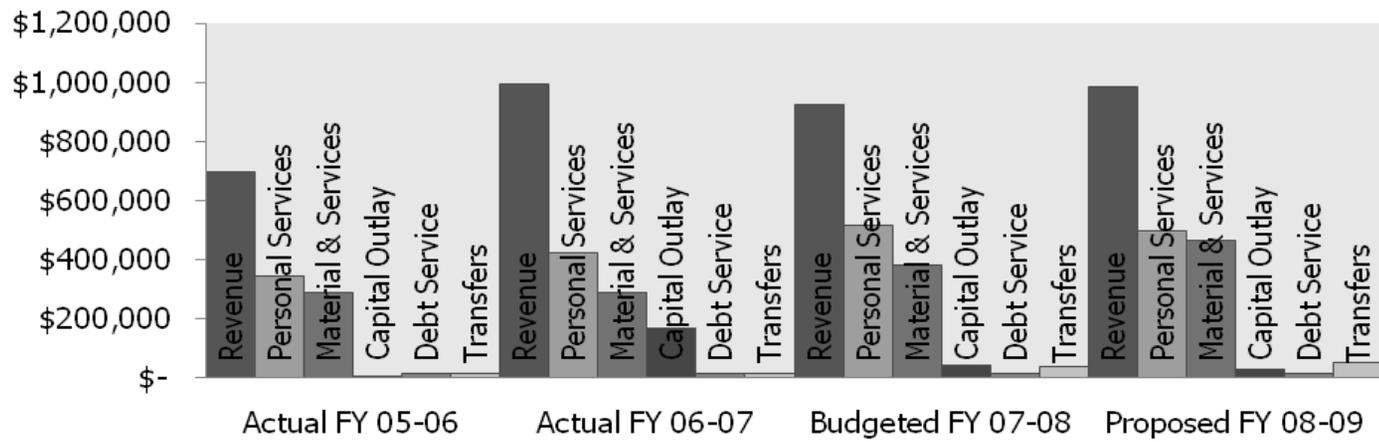
The Wastewater Fund will begin the year with a \$564,211 beginning cash balance. The fund anticipates revenues of \$985,500. Total operating revenue in this fund is projected to be \$1,549,711. Expenditures within the department include \$497,275 for personnel services. The fund budgets \$465,065 for materials and \$25,950 for Capital Outlay. These items include a portion of vehicle replacement and equipment. The fund budgets \$14,970 for debt service, and \$49,607 for transfers to the General Fund to cover insurance and administrative costs. The fund has a budgeted contingency of \$527,905.

**NUMBER OF FTE'S: 6.07**

**PERCENTAGE OF TIME ALLOCATION:**

City Manager	20%	Field Services Sup.	20%	Operator I	90%
Finance Administrator	22%	Utility I	20%	Operator I	90%
Office Administrator I	44%	Utility I	20%	Operator II	10%
City Recorder	20%	Utility I	20%	Operator III	10%
PT Office Admin.	33%	Utility I	20%	Treatment Plant Sup.	60%
Planner	20%	Utility II	20%	Treatment Plant Sup.	10%
Office Administrator III	13%	Utility II	20%	Maintenance Mechanic	25%

## Utility Sewer Fund



## Wastewater Fund 41

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 337,951	\$ 367,732	\$ 415,972	\$ 456,764	\$ 595,271	\$ 595,271	595,271
<b>Current year resources</b>							
Interest	\$ 12,573	\$ 20,908	\$ 20,000	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000
Charges for services	684,910	974,393	905,250	955,500	959,500	959,500	959,500
Miscellaneous	295	2,050	1,000		1,000	1,000	1,000
<b>Total current year resources</b>	\$ 697,778	\$ 997,351	\$ 926,250	\$ 979,500	\$ 985,500	\$ 985,500	\$ 985,500
<b>Total resources</b>	\$ 1,035,729	\$ 1,365,083	\$ 1,342,222	\$ 1,436,264	\$ 1,580,771	\$ 1,580,771	\$ 1,580,771
<b>Expenditures</b>							
Personal services	\$ 343,304	\$ 423,026	\$ 518,093	\$ 445,975	\$ 515,782	\$ 515,782	\$ 497,275
Materials and services	286,813	289,745	380,414	320,614	465,065	465,065	465,065
Capital outlay	6,653	165,678	40,500	21,825	25,950	25,950	25,950
Debt service							
Principal							
SPWF B92001B	4,738	5,023	5,324	5,324	5,643	5,643	5,643
SPWF B92001C	3,267	6,964	6,964	6,964	6,964	6,964	6,964
Interest							
SPWF B92001B	6,964	2,982	2,681	2,681	2,362	2,362	2,362
Transfers	16,258	14,900	37,610	37,610	49,607	49,607	49,607
Contingency			350,636		509,398	509,398	527,905
<b>Total expenditures</b>	\$ 667,997	\$ 908,319	\$ 1,342,222	\$ 840,993	\$ 1,580,771	\$ 1,580,771	\$ 1,580,771
<b>Ending working capital</b>	\$ 367,732	\$ 456,764	\$ -	\$ 595,271	\$ -	\$ -	\$ -

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Utility Wastewater Fund Description	2009 Budget
12,573	20,908	20,000	24,000	41-000-003	Interest Earned	25,000
295	2,050	1,000	-	41-000-100	Miscellaneous	1,000
631,255	872,990	850,000	916,000	41-000-220	User Fees	920,000
5,350	12,659	5,250	4,500	41-000-240	Hookup Fees	4,500
48,305	69,721	50,000	35,000	41-000-260	Infrastructure Inspection Fees	35,000
-	19,024	-	-	41-000-263	West Lane Sewer Line	-
697,779	997,351	926,250	979,500		Total Revenue	985,500
223,071	277,840	313,149	287,950		Utility Wastewater Fund Salaries	299,783
984	604	3,025	3,025	41-410-142	Overtime	3,235
50,063	60,575	90,116	67,500	41-410-146	Health Insurance	85,057
46,151	57,437	62,210	56,000	41-410-148	Retirement Benefits	61,982
17,140	21,301	39,226	23,000	41-410-150	Social Security	37,332
5,894	5,270	10,368	8,500	41-410-152	Workers Compensation	9,885
343,304	423,026	518,094	445,975		Total Personal Services	497,275
2,782	7,685	10,644	6,000	41-410-200	Building/Facilities Maintenance	8,144
-	-	-	3,850	41-410-201	Building Lease	-
21,332	23,853	31,514	40,000	41-410-202	Equipment Maintenance	46,264
1,350	1,279	1,606	1,471	41-410-203	Maintenance Agreements	2,000
2,263	2,878	4,873	6,200	41-410-204	Vehicle Maintenance	3,373
2,462	2,720	6,500	3,896	41-410-206	Fuel/Oil/Lube	6,525
6,013	4,394	6,240	4,449	41-410-216	Office Supplies	7,700
6,372	6,693	6,197	3,795	41-410-218	Operational Supplies	7,692
142	169	484	200	41-410-220	Shop Maintenance Supplies	484
2,395	2,738	3,079	3,500	41-410-222	Lab Supplies	4,179
1,494	926	1,935	1,500	41-410-224	Chemicals	2,005
103,412	99,115	120,000	88,946	41-410-227	Electrical Operations	120,000
4,876	5,123	7,296	6,380	41-410-228	Utilities	12,120
5,372	5,327	6,960	5,265	41-410-229	Electrical Operations Pumps	6,960
88,451	91,676	156,500	125,000	41-410-230	Contractual/Professional	216,750
242	(30)	250	100	41-410-234	Miscellaneous	-
750	1,307	1,550	1,522	41-410-235	Property Tax	1,550
28,308	25,000	-	588	41-410-238	Insurance	-
4,141	1,887	4,675	5,103	41-410-240	Travel/Training	6,175
2,943	2,986	4,560	5,503	41-410-242	Dues/Fees/Subscriptions	5,560
582	573	900	1,852	41-410-244	Publications/Notices/Advertise	2,000
1,117	2,851	3,291	2,668	41-410-252	Uniforms/Safety	3,584
12	594	1,360	2,826	41-410-254	Equipment Rental	2,000
286,813	289,745	380,414	320,614		Total Materials & Services	465,065
6,258	146,655	500	2,500	41-410-300	Equipment & Plant Upgrades	3,000
-	-	9,000	9,825	41-410-306	Vehicle Lease or Purchase	22,500
-	-	30,000	8,500	41-410-310	Facilities Remodel	-
395	-	1,000	1,000	41-410-344	Computer Hardware & Software	450
-	19,024	-	-	41-410-360	West Lane Sewer Line	-
6,653	165,678	40,500	21,825		Total Capital Outlay	25,950
-	-	1,120	1,120	41-410-409	Transfer to Building	-
16,258	14,900	36,490	36,490	41-410-419	Transfer to General Fund ISF	49,607
16,258	14,900	37,610	37,610		Total Transfers	49,607
4,738	5,023	5,324	5,324	41-410-540	Principal SPWF B92001B	5,643
3,267	2,982	2,681	2,681	41-410-541	Interest SPWF B92001B	2,362
6,964	6,964	6,964	6,964	41-410-550	Principal SPWF B95001C	6,964
14,969	14,969	14,969	14,969		Total Debt Service	14,969
-	-	350,636	-	41-410-600	Contingency	527,905
667,997	908,319	1,342,223	840,993		Total Expenditures	1,580,771

## **WASTEWATER SDC FUND 55**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

The Wastewater SDC Fund has a beginning cash balance of \$1,543,039. The City anticipates receiving \$68,000 in interest income and \$127,980 in Improvement Fees. Total revenue for the fund is \$1,739,019.

Projects proposed for FY 08-09 include \$750,000 to continue the improvement to the head works and filtration system. The filtration improvements are required to meet more stringent permit requirements. The head works improvements are required to allow the plant to operate more efficiently and to make the sludge more acceptable for land application. The fund contains a transfer to the General Funds of \$10,430 for administrative cost of the fund and a contingency of \$978,589.

## Wastewater SDC 55

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	<b>\$ 879,260</b>	<b>\$ 1,009,225</b>	<b>\$ 707,860</b>	<b>\$ 1,330,381</b>	<b>\$ 1,543,039</b>	<b>\$ 1,543,039</b>	<b>1,543,039</b>
<b>Current year resources</b>							
Interest	\$ 35,377	\$ 56,976	\$ 53,800	\$ 67,000	\$ 68,000	\$ 68,000	\$ 68,000
System development charges							
Improvement fees	139,213	321,183	146,440	197,011	127,980	127,980	127,980
<b>Total current year resources</b>	<b>\$ 174,590</b>	<b>\$ 378,159</b>	<b>\$ 200,240</b>	<b>\$ 264,011</b>	<b>\$ 195,980</b>	<b>\$ 195,980</b>	<b>195,980</b>
<b>Total resources</b>	<b>\$ 1,053,850</b>	<b>\$ 1,387,384</b>	<b>\$ 908,100</b>	<b>\$ 1,594,392</b>	<b>\$ 1,739,019</b>	<b>\$ 1,739,019</b>	<b>1,739,019</b>
<b>Expenditures</b>							
Capital outlay							
Improvements	\$ 33,526	\$ 46,913	\$ 500,000	\$ 40,000	\$ 750,000	\$ 750,000	\$ 750,000
Transfers	11,099	10,089	11,353	11,353	10,430	10,430	10,430
Contingency			396,747		978,589	978,589	978,589
<b>Total expenditures</b>	<b>\$ 44,625</b>	<b>\$ 57,002</b>	<b>\$ 908,100</b>	<b>\$ 51,353</b>	<b>\$ 1,739,019</b>	<b>\$ 1,739,019</b>	<b>1,739,019</b>
<b>Ending working capital</b>	<b>\$ 1,009,225</b>	<b>\$ 1,330,381</b>	<b>\$ -</b>	<b>\$ 1,543,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Wastewater SDC Fund Description</b>	<b>2009 Budget</b>
35,377	56,976	53,800	67,000	55-000-003	Interest Earned	68,000
139,213	321,183	146,440	197,011	55-000-993	Sewer SDC Ext. Cap. Improvement	127,980
174,589	378,159	200,240	264,011		Total Revenue	195,980
33,526	46,913	500,000	40,000	55-550-314	Sewer Extra Capacity Improvement.	750,000
-	-	-	-	55-550-316	Waste Water Outfall Line	-
-	-	-	-	55-550-326	Council Approved Projects	-
33,526	46,913	500,000	40,000		Total Capital Outlay	750,000
4,031	4,031	4,031	4,031	55-550-408	Transfer to Debt Service	4,031
7,068	6,058	7,322	7,322	55-550-409	Transfer to GF SDC Admin.	6,399
11,099	10,089	11,353	11,353		Total Transfers	10,430
-	-	396,747	-	55-550-600	Contingency	978,589
44,625	57,002	908,100	51,353		Total Expenditures	1,739,019

## **GENERAL OBLIGATION WATER & SEWER DEBT SERVICE FUND 45**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

The Debt Service Fund is projected to have a beginning cash balance of \$96,914 . The City anticipates receiving revenues of \$259,460, mostly from property taxes. The total fund revenue is \$366,405. The total expenditure in the fund is \$211,796. This covers principal and interest for the water and sewer bonds. The fund will have a contingency of \$154,609.

**General Obligation Water and Sewer Fund 45**  
**Debt Service Fund**

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 117,456	\$ 143,883	\$ 154,327	\$ 148,870	\$ 96,914	\$ 96,914	96,914
<b>Current year resources</b>							
Property taxes	\$ 202,475	\$ 207,091	\$ 229,700	\$ 150,410	\$ 259,460	\$ 259,460	\$ 259,460
Interest	5,708	7,453	8,000	5,400	6,000	6,000	6,000
Transfers	4,031	4,031	4,031	4,031	4,031	4,031	4,031
Private contributions	24,218						
Residual equity transfer							
<b>Total current year resources</b>	\$ 236,432	\$ 218,575	\$ 241,731	\$ 159,841	\$ 269,491	\$ 269,491	269,491
<b>Total resources</b>	\$ 353,888	\$ 362,458	\$ 396,058	\$ 308,711	\$ 366,405	\$ 366,405	366,405
<b>Expenditures</b>							
Debt service							
Principal							
Water 1978 GO	\$ 24,608	\$ 29,233	\$ 26,988	\$ 26,988	\$ 28,276	\$ 28,276	\$ 28,276
Sewer 1991 GO	\$ 109,767	\$ 116,998	\$ 124,706	\$ 124,706	132,921	132,921	132,921
Interest							
Water 1978 GO	24,437	23,396	23,849	23,849	22,561	22,561	22,561
Sewer 1991 GO	51,193	43,962	36,254	36,254	28,038	28,038	28,038
Transfers							
Contingency			184,261		154,609	154,609	154,609
<b>Total expenditures</b>	\$ 210,005	\$ 213,588	\$ 396,058	\$ 211,797	\$ 366,405	\$ 366,405	\$ 366,405
<b>Ending available working capital</b>	\$ 143,883	\$ 148,870	\$ -	\$ 96,914	\$ -	\$ -	\$ -

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>GO Water &amp; Wastewater Fund Debt Service Fund Description</b>	<b>2009 Budget</b>
194,060	196,555	221,700	145,160	45-000-001	Taxes Necessary To Balance	250,178
8,416	10,536	8,000	5,250	45-000-002	Delinquent Taxes	9,282
5,708	7,453	8,000	5,400	45-000-003	Interest Earned	6,000
24,218	-	-	-	45-000-685	Private Contribution	
4,031	4,031	4,031	4,031	45-000-910	Transfer in Water SDC Fund	4,031
236,433	218,575	241,731	159,841		Total Revenue	269,491
24,608	29,233	26,988	26,988	45-450-500	Water - Principal	28,276
24,437	23,396	23,849	23,849	45-450-501	Water - Interest	22,561
109,767	116,998	124,706	124,706	45-450-502	Sewer - Principal B92001A	132,921
51,193	43,962	36,254	36,254	45-450-503	Sewer - Interest B92001A	28,038
210,005	213,588	211,797	211,797		Total Debt Service	211,796
-	-	184,261	-	45-450-600	Contingency	154,609
210,005	213,588	396,058	211,797		Total Expenditures	366,405

## **AIRPARK WATER IMPROVEMENT FUND 89**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

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

### **BUDGET NOTES:**

The fund has a beginning cash balance of \$181,697. The fund anticipates \$5,000 in interest income and \$71,910 from the Port of St. Helens and \$51,434 from a Water SDC fund transfer. There are three loans associated with the Airpark Water Line project; OEDD B95010A, which matures in 2017; OEDD B95010B, which also matures in 2017; and, OEDD B95010C, which matures in 2018. Expenditures in the fund total \$121,864.

There is projected to be a contingency of \$188,177. The fund needs to maintain a contingency in order to cover the conditions of the loan agreement.

## Airpark Water Improvement Fund 89

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	<b>\$ 76,593</b>	<b>\$ 68,614</b>	<b>\$ 72,518</b>	<b>\$ 72,888</b>	<b>\$ 181,697</b>	<b>\$ 181,697</b>	<b>181,697</b>
<b>Current year resources</b>							
Interest	2,592	2,795	2,600	57,250	5,000	5,000	5,000
Intergovernmental		\$ 74,495	\$ 72,354	\$ 73,216	\$ 71,910	\$ 71,910	\$ 71,910
OEDD Loan & Grant				50,697			
Transfers		53,283	51,752	51,752	51,434	51,434	51,434
Charges for Services			0				
<b>Total current year resources</b>	<b>\$ 2,592</b>	<b>\$ 130,573</b>	<b>\$ 126,706</b>	<b>\$ 232,915</b>	<b>\$ 128,344</b>	<b>\$ 128,344</b>	<b>128,344</b>
<b>Total resources</b>	<b>\$ 79,185</b>	<b>\$ 199,187</b>	<b>\$ 199,224</b>	<b>\$ 305,803</b>	<b>\$ 310,041</b>	<b>\$ 310,041</b>	<b>310,041</b>
<b>Expenditures</b>							
Materials & services	\$ -		\$ -		\$ -		
Capital outlay	\$ 10,571						
Improvements		-	-	-	-		
Debt service							
Principal							
1996A OEDD B95010A		35,877	36,178	36,178	36,502	36,502	36,502
1996A OEDD B95010B		16,422	17,407	17,407	18,452	18,452	18,452
1998C OEDD B95010C		18,201	18,339	18,339	18,489	18,489	18,489
Interest							
1996A OEDD B95010A		27,425	25,586	25,586	23,686	23,686	23,686
1996A OEDD B95010B		14,752	13,767	13,767	12,722	12,722	12,722
1998C OEDD B95010C		13,622	12,829	12,829	12,013	12,013	12,013
Transfers							
Contingency			75,118		188,177	188,177	188,177

<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Adopted</b>	<b>2008 Estimated</b>	<b>Account</b>	<b>Airpark Water Improvement Fund Description</b>	<b>2009 Budget</b>
2,592	2,795	2,600	57,250	89-000-003	Interest Earned	5,000
-	-	-	50,697	89-000-675	OEDD Loan	-
-	-	-	-	89-000-680	OEDD Grant	-
-	74,495	72,354	73,216	89-000-800	Port of St. Helens payment	71,910
-	53,283	51,752	51,752	89-000-904	Transfer in Water SDC	51,434
2,592	130,573	126,706	232,915		Total Revenue	128,344
-	-	-	-	89-890-342	Airpark Water Improvement Pr	-
10,571	-	-	-	89-890-343	OECDD Grant Reimbursement	-
10,571	-	-	-		Total Capital Outlay	-
-	35,877	36,178	36,178	89-890-140	Bond Principal B95010A	36,502
-	16,422	17,407	17,407	89-890-141	Bond Principal B95010B	18,452
-	18,201	18,339	18,339	89-890-142	Bond Principal 07-21-98	18,489
-	27,425	25,586	25,586	89-890-150	Bond Interest B95010A	23,686
-	14,752	13,767	13,767	89-890-151	Bond Interest B95010B	12,722
-	13,622	12,829	12,829	89-890-152	Bond Interest 07-21-98	12,013
-	126,298	124,106	124,106		Total Debt Service	121,864
-	-	75,119	-	89-890-600	Contingency	188,177
10,571	126,298	199,225	124,106		Total Expenditures	310,041

## Scappoose Station Pavilion Fund 39

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
Working capital carryover	\$ -	\$ -	\$ 5,000	\$ 4,991	\$ -	\$ -	\$ -
<b>Current year resources</b>							
Interest	\$ 141	\$ -	\$ 1,200	\$ 180			
Intergovernmental Revenue		5,000	80,000				
Transfers In							
<b>Total current year resources</b>	\$ -	\$ 5,141	\$ 81,200	\$ 180	\$ -	\$ -	\$ -
<b>Total resources</b>	\$ -	\$ 5,141	\$ 86,200	\$ 5,171	\$ -	\$ -	\$ -
<b>Expenditures</b>							
Materials and services	\$ 150	\$ -	\$ -			\$ -	\$ -
Capital outlay			86,200	4,850			
Improvements							
Real property							
Transfers				321			
Contingency			0		0	0	0
<b>Total expenditures</b>	\$ -	\$ 150	\$ 86,200	\$ 5,171	\$ -	\$ -	\$ -
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -						
<b>Total other requirements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending available working capital</b>	\$ -	\$ 4,991	\$ -	\$ -	\$ -	\$ -	\$ -

## *Bancroft Bond Fund 70*

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 3,455	\$ 3,443	\$ -	\$ 0	\$ 0	\$ 0	0
<b>Current year resources</b>							
Interest	\$ 105	\$ 64	\$ -				
Assessment repayments	6,883	3,527	0				
<b>Total current year resources</b>	\$ 6,988	\$ 3,591	\$ -	\$ -	\$ -	\$ -	-
<b>Total resources</b>	\$ 10,443	\$ 7,034	\$ -	\$ 0	\$ 0	\$ 0	0
<b>Expenditures</b>							
Debt service							
Interest							
Prepaid Bancroft connections	\$ -	\$ -		\$ -	\$ -		
Transfers	7,000	7,034	0				
Contingency			0		0	0	0
<b>Total expenditures</b>	\$ 7,000	\$ 7,034	\$ -	\$ -	\$ 0	\$ 0	0
<b>Ending working capital</b>	\$ 3,443	\$ 0	\$ -	\$ 0	\$ -	\$ -	-

<i>Planning Fund 12</i>							
					Proposed	Approved	Adopted
	Actual	Actual	Budget	Estimated	Budget	Budget	Budget
Resources	FY 05-06	FY 06-07	FY 07-08	FY 07-08	FY 08-09	FY 08-09	FY 08-09
Working capital carryover	\$ 16,903	\$ -	\$ -				
<b>Current year resources</b>							
Intergovernmental			\$ -				
Charges for services							
Interest							
Transfers							
<b>Total current year resources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total resources</b>	\$ 16,903	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Expenditures	FY 05-06	FY 06-07	FY 07-08	FY 07-08	Budget	Budget	Budget
Personal services							
Material & services							
Capital outlay							
Equipment							
Transfers	16,903						
Contingency			0		0	0	0
<b>Total expenditures</b>	\$ 16,903	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Ending working capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

# Municipal Court Fund 11

Resources	Actual FY 05-06	Actual FY 06-07	Budget FY 07-08	Estimated FY 07-08	Proposed Budget FY 08-09	Approved Budget FY 08-09	Adopted Budget FY 08-09
<b>Working capital carryover</b>	\$ 60,398	\$ -			\$ -	\$ -	-
<b>Current year resources</b>							
Fines							
Interest							
Transfers from other funds							
<b>Total current year resources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total resources</b>	\$ 60,398	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Expenditures</b>							
Personal services							
Material & services							
Capital outlay							
Equipment							
Transfers	60,398						
Contingency				0	0	0	0
<b>Total expenditures</b>	\$ 60,398	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Ending working capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-