



City of Scappoose

Proactive, Efficient and Friendly Service

Budget

Fiscal Year 2013-2014

Committee Members

Scott Burge
Jason Meshell
Loren Holm
Mitch Neilson

Larry Meres
Mark Reed
Jeannet Santiago

Donna Gedlich
Jeff Erickson
Prudence White

Barb Hayden
Marty Baldwin
Erik Diez

2013-2014 Budget Message

May 1, 2013

Dear Mayor, City Council, and Budget Committee Members:

As I sit before you ready to deliver the Budget Message, I can't help but think that I am beginning to sound like a broken record. Expenses are up, revenues are down, and maintenance items need to be deferred again. Since 2007, the economic climate in Oregon has been in a slump and I have talked about the tough road ahead. Our community has gotten through each and every year, relatively unscathed, because of one basic philosophy, "WE LIVE WITHIN OUR MEANS!" It is getting more and more difficult to achieve this because all departmental budgets have reached a critical lack of revenues. Conflicting with this is the expectation that municipal government needs to provide more and more services.

There is nothing wrong with increasing municipal services expectations provided it is tempered with sound financial planning and management. On March 16th, Council established a new community vision along with goals to help achieve that vision. The goals (which are included in the proposed budget document) are organized under the categories of Live, Play and Work. While accomplishing of each of these goals in a short time frame would be admirable, the reality of our financial situation necessitates that it will take longer than anticipated. The monetary means simply are not there to reach all of our goals.

With our financial constraints in mind, staff developed the Fiscal Year 13-14 budget. The goal is to maintain status quo as much as possible. As required by law, the proposed budget balances resources with expenditures. Total expenditure for all funds in the proposed budget is \$11,690,039. This is \$3,764 less than the previous budget. The submitted budget maintains an Unappropriated Ending Fund Balance of \$1,100,000 and a General Fund Contingency balance of \$567,382. The Contingency line item is a little less than the desired 20% of expenditures that we try to maintain. This is reflective of the City's diminishing financial resources and is a trend that will be seen throughout this budget document.

Financial Policy

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

The goals of the fiscal policies are as follows:

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

Personnel, Salaries, and Benefits

Total Personnel Services in the proposed budget is \$3,433,862. This equals 29.4 percent of the total proposed budget. Total personnel will be reduced by 2 Full Time Equivalencies (FTE) due to retirements. One position is in the Water Department and the other is in the Sewer Department. Two other employees will also be retiring in the Field Services Department, but those positions will need to be replaced and have been included in the proposed budget. The total savings in Personnel Services line item to the Parks, Streets, Water, and Sewer Department is \$143,023.

Personnel Services costs in the other areas of the City (Administration, Police, Planning, Building, and Courts) increased by \$111,722. No new staff has been budgeted for in any of these departments. The increase costs are associated with increased PERS costs, increased insurance costs, step increases for eligible employees to receive them and to pay for accrued vacation time. All totaled, Personnel Services in the projected budget will be reduced by \$31,301 as compared to last year's budget. Total PERS costs are projected to be \$507,897, which is an increase of \$70,704 over the previous year's budget and Health Insurance costs are projected to increase by \$11,148 to \$647,156.

In February of 2013, the City of Scappoose and the American Federation of State, County and Municipal Employees (AFSCME) Local 1442-1 agreed to extend the current collective bargaining agreement for another two years. The primary reason both sides agreed to this extension was the uncertainty associated with the Affordable Health Care Act. The Police Guild's Collective Bargaining Agreement will expire in June 2014 and it is hoped that the City and the Guild can reach a similar agreement. Staff is working with CIS Insurance Company, our health insurance provider, to insure our health insurance programs meet the federal requirements.

General Fund

The General Fund anticipates a beginning cash position of \$2,255,486 with anticipated revenues of \$2,719,867. Total resources for the fund are budgeted at \$4,975,353. Expenditures within the General Fund are budgeted at \$3,875,353. The Administration Department budget is \$563,859 and accounts for 14 percent of General Fund expenditures. Of the budgeted amount, \$63,551 is for personnel services and \$460,308 is budgeted for materials and services. This year, \$60,000 has been allocated for economic development activities. They include \$5,000 for sponsorship of the Scappoose Sauerkraut Festival, \$10,000 for continued membership in the Columbia County Economic Team, \$10,000 for the Columbia County Rider Program and \$35,000 for business recruitment and retention activities.

The Police Department's budget is \$1,690,487 and accounts for 41 percent of General Fund expenditures. Police is the most labor intensive department in the City budget. Personnel Services are budgeted at \$1,366,154, which is an increase of \$88,245 over the previous year. The materials and services line items are budgeted at \$220,430. This is slightly less than the previous year's budget.

Parks Department's budget is \$445,310 and accounts for 12 percent of the General Fund expenditures. The budget is pretty much the same as last year's budget, but staff has tighten the amount of funds budgeted for Materials and Services and has added to items to the Capital Improvement list. The first is additional play structures for Veterans Park for children within the age group of infants to 6 years old. The other proposed expenditure is for two Bocce Ball Courts that would be used for citizens of all ages. As a community that lists "Play" as one of its goal categories, it is important to recognize that we are here to serve the recreational needs of ALL age groups.

Municipal Court Department's budget is \$293,335 and accounts for 7 percent of the General Fund expenditures. Over the past year, our Judge, Prosecuting Attorney, and staff have worked diligently to make improvements in the Court fine collection process. In 2008, the Courts had an uncollected revenue balance of approximately \$1,263,023. Today that balance is \$882,898 with \$628,698 of that turned over to a collection agency. The Judge, Prosecuting Attorney, and staff have done a good job of enforcing payment plans and need to be commended for their efforts. The department's biggest expenditure is in the Contractual Professional line item found within Materials and Services. Contractual and Professional services pay for the Judge, the Prosecuting Attorney and court appointed attorneys. The second largest expenditure is "Assessments." That is the amount of money that gets turned over to the state and county for fines levied.

Planning Department Department's budget is \$154,980 and accounts for 4 percent of the General Fund expenditures. The Planning Department will continue to work on updating the City's Transportation Master Plan, working with the Port of St. Helens on the Airport Master Plan update and will continue to work with our attorneys and the State related to the appeal of our Urban Growth Boundary (UGB) approval to the Court of Appeals. The City has been working on the UGB application since 2008 and its approval will be an important part of helping our city to create the jobs that will ease our budget situation.

As stated earlier, budget maintains an Unappropriated Ending Fund Balance of \$1,100,000 and a General Fund Contingency balance of \$567,382. The City has two loans that will be coming due in the next two years. These are the Veterans Park loan and the Pool Site Property. The Veterans Park loan is due in 2015 and the balance will be \$305,600.68. The City originally borrowed \$600,000 and over the 10 years of the loan, the City will have spent over \$200,957 on interest payments. It will be staff's recommendation that Council

not refinance this loan and retire the debt when it comes due. The pool site land loan comes due in 2016 and will have a payoff amount of \$427,053.01. The revenue to pay off both of these loan amounts will come from the General Fund.

Enterprise Funds

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

The Building Department is considered the barometer of the City's economic health and is anticipating 12 homes to be constructed. This estimate of 12 new homes is also used as the basis for estimating revenues in the System Development Charge funds. These include; Water, Sewer, Transportation, Parks, and Storm Water. The Building Department has a beginning cash position of \$18,413 and anticipated revenues of \$67,200 and a transfer from the General Fund of \$132,000. Total resources are budgeted at \$217,613. Total expenditures in the department are budgeted at \$217,447. The fund projects a contingency of \$166. The prolonged recession has greatly impacted the financial stability of this department.

The Water Fund begins with a cash carryover of \$355,422. The fund anticipates receiving \$1,674,183 in revenues and has total resources of \$2,029,605. While the budget in this fund is balanced, the revenues are not able to sustain the future maintenance needs. In 2009, staff recommended a water rate increase of \$15 per month on residential meters and a proportionate increase on larger sized meters. Council created a Public Works Advisory Committee which recommended that the consumption rate per 100 gallons be raised a nickel. Since that time, the carry over revenues in this fund has been steadily declining.

As we started this year's budget process, the water rate still needs to be increased by \$15 per month, but staff was able to come up with a band-aid to carry the fund over for one year. The City has approximately 90 acres of timber that is marketable. Staff has recommended, and Council approved, a sale of approximately 30-33 acres that could generate approximately \$500,000 in revenues. Since the timber harvest won't be put out to bid until after the budget is approved. Staff has conservatively estimated the revenue at \$440,000. For the long term benefit of the Water Fund, Council will need to address the rate increase in the coming year.

On the expenditure side of the fund, Personnel Services are anticipated to be \$629,593. Material and Services are budgeted at \$341,379 and Capital Outlay is estimated at \$600,000. This year, the City has four major projects to address. First is the replacement water line crossing on the JP West bridge. The cost estimate for that project is \$150,000. Next is a Dutch Canyon well rehabilitation

project and the cost estimate is \$150,000. Third is cleaning out the sediment behind the Gourley Creek and South Fork Dams. The City has budgeted \$200,000 for that project because of the potential that we may have to dewater and haul the sediments off site. The final project is to redesign and repair the South Fork bypass pipe. Contingency is \$164,897 or 9% of expenditures.

Wastewater has an operational budget of \$2,320,881. Personnel Services are budgeted at \$639,616. Material and Services are budgeted at \$432,972. The City of Scappoose continues to implement its sewer line cleaning program. Each year, the City TVs and cleans 20% of the sewer lines. As the City identifies where repairs are need, one thing is becoming more and more apparent. The concrete sewer lines, most of which was installed before 1972, are definitely coming to the end of their life cycle. Within the next 10 years, the city will need to start making preparations for replacing old, broken lines. Replacing 88,440 feet of concrete pipe would cost in the neighborhood of \$10,500,000. Council needs to take this project into consideration when discussing future sewer rate increases.

The Sewer Fund also anticipates \$978,500 in Capital Outlay expenditures. The main project to be funded is a replacement underground sewer stream crossing on JP West Road. The cost estimate for this is \$900,000. This project is necessary due to the County's bridge replacement project. The City anticipates borrowing \$700,000 for the project.

The Street Fund has an operational budget of \$938,541. The fund has a beginning cash position of \$366,052 and anticipated revenues of \$572,489. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$135,648 in Personnel Services and \$163,143 in Materials and Services. The City anticipates spending \$212,000 on Capital Outlay, \$20,000 for street light replacements and \$192,000 on road maintenance projects. The fund also anticipates a contingency of \$411,879.

SDC Funds

System Development Charge revenues collected on new building permits and can be used only for capital projects that are listed in approved master plans. As stated earlier, SDC revenues are based on 12 new homes being constructed over the coming fiscal year.

The Parks SDC Fund provides the revenues for a portion of the payment for the Veterans Park land loan. The fund is anticipating total revenues of \$36,257 and has expenditures of \$35,917. The fund anticipates a contingency of only \$340. As has been previously stated, the Veterans Park loan is due next year and the balloon payment of \$305,600.68. Continuing to make interest payments on this property is not in the best loan term financial interest of this community and we will need to tighten our financial belts even more next year to retire this loan.

The Water SDC Fund anticipates a cash carry over position of \$92,699. The fund anticipates revenues of \$224,202. Of that amount, \$169,281 is a transfer received from the Water Department. Total resources for the fund are \$316,901. Expenditures within the fund are for debt service. Three loans are paid from this fund totally \$277,298. The fund anticipates a contingency of \$11,502.

The Waste Water SDC Fund anticipates a cash carry over position of \$463,834. The fund only anticipates revenues of \$31,850 for total resources of \$495,684. The fund lists Capital outlay expenditures of \$250,000. Sludge treatment improvements are budgeted at \$100,000 and the Wastewater Master Plans needs to be updated. The budget allocates \$150,000 for that project. The current Wastewater Master Plan was adopted in 1998. Contingency is anticipated to be \$244,241.

The Transportation SDC Fund has a beginning cash position of \$459,393 with total revenue resources of \$487,222. The fund has two notable expenditures budgeted. The first is the continued construction of the N.E. 3rd Street connection, which will make the connection to Crown Zellerbach Road (\$235,000), and the second expenditure is the loan payment for the Crown Zellerbach Rail Crossing (\$56,213). The fund anticipates a contingency of \$194,796.

Conclusion

As we begin deliberations, the Budget Committee will recognize this year's budget proposal as "status quo". As this economic recession continues to drag on, the stains and the short falls are becoming clearer and clearer. Council will need to address these issues and there are no easy fixes. The Building Department, the Water Department and all of our System Development Charge Funds are in deep trouble. Debts for land purchases will be coming due in the next two years and will severely strain the General Fund. We, as community, will be able to get through this tough time because of one basic principle, "WE LIVE WITHIN OUR MEANS".

While the current economic picture isn't all that bright, citizens need to remember that at some point in time the economy will come back and our community will be in a position to take advantage of the growth. The City continues to work to get the Urban Growth Boundary application approved; the City will continue to work with the Columbia County Economic Team on business retention and recruitment efforts; the City is focusing on updating its Transportation and Wastewater Master Plans; and, the City will be developing implementation strategies to accomplish the goals it established on March 16th.

As we move forward to a new year, I would be remiss if I didn't recognize the City employees who will be retiring before the end of 2013 and thank them for their service and leadership:

Bonnie Shaw, who has been with the City since 1996

Terry Andrew, who has been with the City since 1981

Joe Lewis, who has been with the City since 1981

Steve Wabshall who has been with the City since 1977

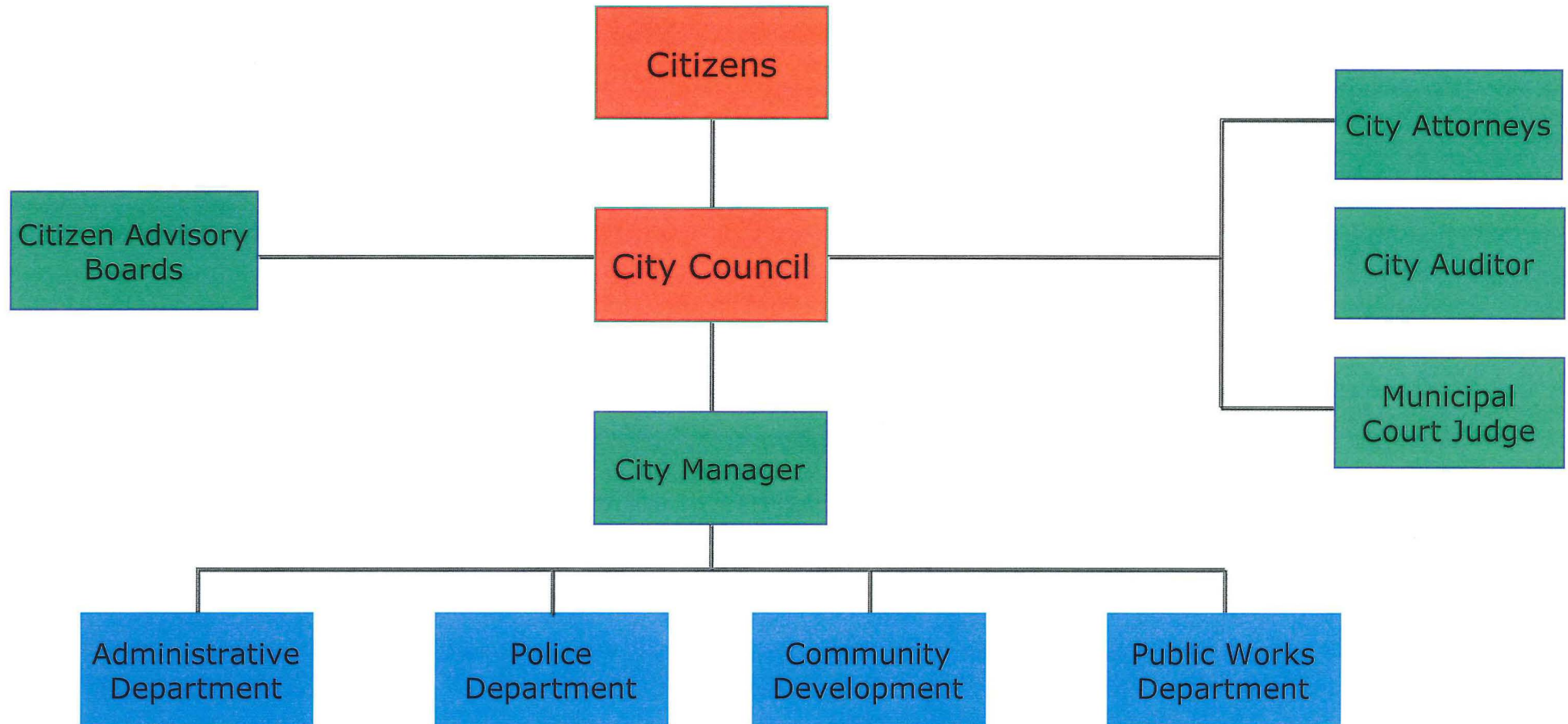
Dedicated employees like them are almost impossible to replace. But there is a new generation of employees wanting to assume leadership roles. A big part of my job in the coming years will be to make the transition as smooth as possible and to groom their leadership skills.

On behalf of the entire staff, we look forward to working with the Budget Committee and City Council during the coming year to make Scappoose a better place to Live, Play, and Work.

Sincerely,

Jon G. Hanken
City Manager

City of Scappoose Organizational Chart



City of Scappoose Vision Statement

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

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

Live:

- ❖ Invest in community infrastructure
- ❖ Create City beautification programs
- ❖ Develop community gardens
- ❖ Maintain community fiscal responsibility
- ❖ Continue community safety initiatives
- ❖ Develop world class educational complex
- ❖ Develop community assistance and youth center
- ❖ Develop a Scappoose "brand" with one City logo
- ❖ Increase communications with citizens
- ❖ Develop podcasts related to quality of life
- ❖ Put up a reader board
- ❖ Upgrade technologies
- ❖ Develop a Scappoose App. For social media
- ❖ Develop a Columbia County Council of Governments

Play:

- ❖ Develop a boat ramp at the Chapman Landing area

- ❖ Develop a river walk trail
- ❖ Light Heritage Park and the Skate Park
- ❖ Attract a YMCA/YWCA to the community
- ❖ Explore an outdoor swimming pool
- ❖ Attract an outlet mall to the City
- ❖ Organize mountain bike races from Vernonia to Scappoose
- ❖ Develop a Crown Zellerbach bike cruise
- ❖ Promote biking activities around the community
- ❖ Market recreational opportunities through podcasts and other media forms

Work:

- ❖ Expand economic development efforts
- ❖ Market Scappoose airport to aviation related businesses
- ❖ Develop small business retention program
- ❖ Develop a buy local campaign
- ❖ Review business license ordinances
- ❖ Create a business incubator
- ❖ Develop a community square like Orenco Station
- ❖ Acquire property for parking in the business district

City of Scappoose Investment Policy

Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager. Scappoose has a population of 6,090.

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

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

Section 2. Scope

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

Section 3. Objectives

The City's principal investment objectives are:

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

Section 4. Delegation of Authority

- 4.1 The ultimate responsibility and authority for the investment of City funds resides with the City Council. The City hereby designates the City Manager as the Investment Officer for the City's funds. The Investment Officer shall invest City funds in accordance with ORS Chapter 294, Public Financial Administration, and with this Investment Policy. This Policy shall constitute a "written order" from City Council per ORS 294.035. The Investment Officer may further delegate the authority to invest City funds to City Finance personnel.
- 4.2 Subject to required procurement procedures, the City may engage the support services of outside professionals in regard to its financial program, so long as it can be demonstrated or anticipated that these services produce a net financial advantage or necessary financial protection of the City's resources. External service providers shall be subject to Oregon Revised Statutes and the provisions of this Investment Policy.
- 4.3 In order to optimize total return through active portfolio management, resources shall be allocated to the cash management program. This commitment of resources shall include financial and staffing considerations.

Section 5. Prudence and Indemnification

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

Section 6. Safekeeping and Custody

Securities purchased by the City shall be held in a segregated account for the City's benefit by a third party financial institution serving as safekeeping and custody agent. The safekeeping agent shall issue a monthly statement to the City listing the specific investments held, issuer, coupon, maturity, CUSIP number, and other pertinent information. For each transaction, the

broker or securities dealer shall issue a confirmation ticket to the City listing the specific instrument, issue, rating, coupon, maturity, CUSIP number, purchase or sale price, yield, transaction date, and other pertinent information.

Section 7. Accounting Method

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

Section 8. Internal Controls

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

Section 9. Reporting Requirements

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

Section 10. Investment Policy Adoption

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

Section 11. Qualified Institutions

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

limited to the National Association of Securities Dealers (NASD), Securities and Exchange Commission (SEC), etc.

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

Section 12. Investment Maturity

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

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

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

Section 13. Portfolio Diversification

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

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

<u>Instrument Diversification:</u>	<u>Maximum % of Portfolio*</u>
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U.S. Treasury Obligations	100%
Federal Instrumentality Securities	100%
Commercial Paper and Corporate Indebtedness	35%
Bankers Acceptances	25%
Local Government Investment Pool (Up to Statutory Limit)	100%

Time Certificates of Deposit	25%
Repurchase Agreements	100%
Obligations of the States of OR, CA, ID, WA	25%
<i>*As determined on the settlement date.</i>	

Section 14. Competitive Transactions

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

Section 15. Monitoring, Adjusting and Evaluating the Portfolio

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

Section 16. List of Authorized Investments

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

to obligations of United States dollar denominated corporations organized and operating within the United States. The debt must be rated at least AA by Standard and Poor's, or Aa by Moody's, or AA by Fitch. Ownership of corporate bonds and commercial paper shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.

- 16.5 Bankers Acceptances which are (a) guaranteed by and carried on the books of a financial institution located and licensed to do banking business in the State of Oregon; or a financial institution located in the States of California, Idaho or Washington that is wholly owned by a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon. (b) Bankers acceptances shall be eligible for discount by the Federal Reserve System; and (c) the institution issuing a letter of credit shall have a short term rating of at least A-1 by Standard and Poor's or P-1 by Moody's, or F-1 by Fitch. Maturities shall be limited to 180 days from the date of purchase and ownership of bankers acceptances shall not exceed twenty-five percent of the portfolio, with no more than ten percent of the portfolio held in any one issuer.
- 16.6 State of Oregon Local Government Investment Pool organized pursuant to ORS 294.805 through 294.895. Participation in the Pool shall not exceed the maximum limit annually set by ORS 294.810, which as of February, 2008 was \$41,401,967. This limit may temporarily be exceeded by local governments for 10 business days due to pass-through funds.
- 16.7 Time Deposit Open Accounts, Certificates of Deposit, and Savings Accounts in insured institutions as defined in ORS 706.008 that are located and licensed to do banking business in the State of Oregon. Certificates of Deposit that are purchased in amounts exceeding Federal Insurance may only be purchased from well capitalized financial institutions.
- Certificates of deposit that are purchased by the City shall be FDIC insured or collateralized through the state collateral pool in accordance with ORS 295.015 and ORS 295.018. Ownership of time certificates of deposit shall be limited to twenty-five percent of the portfolio, with no more than five percent with any one financial institution at the time of purchase, and maturities shall not exceed 18 months.
- 16.8 Repurchase Agreements with maturities of 90 days or less collateralized by U.S. Treasury securities with the maturity of the collateral not exceeding seven years.

Repurchase Agreements shall be entered into only with:

16.81.1 City approved Primary Dealers reporting to the Market Reports division of the Federal Reserve Bank of New York; or

16.8.2 City approved depository banks, which have a Sheshunoff Public Peer Group Rating of 30 or better in the most

recent publication of Sheschunoff Bank Quarterly.

16.8.3 Primary Dealers approved as counterparties shall have a short term rating of at least A-1 or the equivalent, and a long term rating of at least A or the equivalent. The Investment Officer shall maintain a copy of the City's approved Master Repurchase Agreement.

- 16.9 Obligations of the States or Oregon, California, Idaho and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal of the interest of obligations of the issuing entity within five years preceding investment, ORS 294.040. Ownership of such obligations shall be limited to twenty-five percent of the portfolio, with no more than 10 percent of the portfolio held in any one issuer. Maturities for these obligations shall not exceed seven years.
- 16.10 As of this date of this Policy, all of the above securities, deposits and transactions have been approved by the State Treasurer pursuant to ORS 294.046.

Section 17. Glossary of Terms

- 17.1 **Accrued Interest:** The interest accumulated on a security since the issue date or since the last coupon payment. The buyer of the security pays the market price plus accrued interest.
- 17.2 **Arbitrage:** Effecting sales and purchases simultaneously in the same or related securities to take advantage of market inefficiency.
- 17.3 **Basis Point:** One-hundredth of 1 percent. One hundred basis points equal 1 percent.
- 17.4 **Bear Market:** A period of generally pessimistic attitudes and declining market prices. Compare Bull Market.
- 17.5 **Bond:** An interest-bearing security issued by a corporation, government, governmental agency, or other body. It is a form of debt with an interest rate, maturity, and face value, and it is usually secured by specific assets. Most bonds have a maturity of greater than one year and generally pay interest semiannually. See Debenture.
- 17.6 **Bond Anticipation Notes (BANs):** Short-term notes sold by states and municipalities to obtain interim financing for projects that will eventually be financed by the sale of bonds.
- 17.7 **Bond Discount:** The difference between a bond's face value and a selling price, when the selling price is lower than the face value.

- 17.8 **Broker:** An intermediary who brings buyers and sellers together and handles their orders, generally charging a commission for this service. In contrast to a principal or a dealer, the broker does not own or take a position in securities.
- 17.9 **Bull Market:** A period of generally optimistic attitudes and increasing market prices. Compare Bear Market.
- 17.10 **Buyer's Market:** A market in which supply is greater than demand, giving buyers an advantage.
- 17.11 **Call:** An option to buy a specific asset at a certain price within a certain period of time.
- 17.12 **Callable:** A bond or preferred stock that may be redeemed by the issuer before maturity for a call price specified at the time of issuance.
- 17.13 **Call Date:** The date before maturity on which a bond may be redeemed at the option of the issuer.
- 17.14 **Collateral:** Securities or other property that a borrower pledges as security for the repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.
- 17.15 **Commercial Paper:** Short-term, unsecured, negotiable promissory notes issued by businesses.
- 17.16 **Commission:** Broker's or agent's fee for purchasing or selling securities for a client.
- 17.17 **Coupon Rate:** The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.
- 17.18 **Coupon Yield:** The annual interest rate of a bond divided by the bond's face value and stated as a percentage. This usually is not equal to the bond's current yield or its yield to maturity.
- 17.19 **Current Maturity:** The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.
- 17.20 **Current Yield:** The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.
- 17.21 **CUSIP:** The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.

- 17.22 **Dealer:** An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory. The dealer's profit is determined by the difference between the price paid and the price received.
- 17.23 **Delivery:** Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.
- 17.24 **Discount:** The reduction in the price of a security; the difference between its selling price and its face value at maturity. A security may sell below face value in return of such things as prompt payment and quantity purchase. "At a discount" refers to a security selling at less than the face value, as opposed to "at a premium, "when it sells for more than the face value.
- 17.25 **Fannie Mae:** Trade name for Federal National Mortgage Association (FNMA).
- 17.26 **Finance Committee.** Subcommittee of the City Council appointed by the Mayor on an annual basis.
- 17.27 **Freddie Mac:** Trade name for Federal Home Loan Mortgage Corporation (FHLMC).
- 17.28 **Full Faith and Credit:** Indicator that the unconditional guarantee of the United States government backs the repayment of a debt.
- 17.29 **General Obligation Bonds (GOs):** Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.
- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).
- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as "governments."
- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.
- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory,

negotiation, and distribution services. See Syndicate; Underwriter.

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

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

City of Scappoose Financial Policies

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

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

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

The goals of the following fiscal policies are as follows:

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

- To insure that all surplus cash is prudently invested in accordance with the investment policy adopted by the Scappoose City Council to protect City funds and realize a reasonable rate of return.

BUDGET POLICIES

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

Balanced Operating Budget

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

Budget Document

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

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

Budget Control and Accountability

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

Budget Changes after Adoption

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

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

City Funds (excluding Cogeneration Fund)

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

Cogeneration Fund

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

Capital and Equipment

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

Enterprise Funds

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

Interfund Advances and Transfers

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

Transfers move resources between funds with no expectation of repayment.

Internal Service Funds

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

Contingency Reserves Policy

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

General Fund Reserves

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

Enterprise Fund Reserves

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

Special Revenue Funds

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

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

REVENUE POLICY

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

Revenue Policy Goals

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

Specific Revenue Policies

- All revenue forecasts shall be conservative.
- To the extent possible, current operations will be funded by current revenues.
- The use of unencumbered prior period balances for operations shall be scrutinized and carefully limited in all funds.
- The various sources of revenue shall be monitored to determine that rates are adequate and equitable, and each source is maximized.
- The City will pursue federal, state, and private grants but will carefully review financial support of these programs in areas that require commitments, which continue beyond funding availability.
- It is the policy of the City to charge fees for services where such an approach is permissible, and where a limited and specific group of beneficiaries who can pay such charges is identifiable.

- The City will continuously seek new revenues and pursue diverse support, so as to limit the dependence on one or only a few sources.
- A diversified and stable revenue system will be maintained to shelter the government from short-run fluctuations in any particular revenue source.
- One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.
- Monthly reports, comparing actual revenues to budgeted revenues, will be prepared by the Finance Administrator, and presented to the City Manager and all Department Heads. These reports can also be requested at any time during the month.
- New and expanded unrestricted revenue streams should be first applied to support existing programs prior to funding new or expanded programs.
- All City funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible, in that order. One hundred percent of all idle cash will be continuously invested.

Cogeneration Revenues

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

FEE POLICY

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

Ongoing Review

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

User Fee Cost Recovery Levels

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

- Community-wide versus special benefit.

The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

➤ Service recipient versus service driver.

After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts: the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.

➤ Effect of pricing on the demand for services.

The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.

➤ Feasibility of collection and recovery.

Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

General Concepts Regarding the Use of Service Charges

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

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

Factors Favoring Low Cost Recovery Levels

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

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

Factors Favoring High Cost Recovery Levels

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

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

Low Cost - Recovery Services

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

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

Development Review Programs – Example of High Cost Recovery and Methodology

Services provided under this category include:

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

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

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

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

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

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

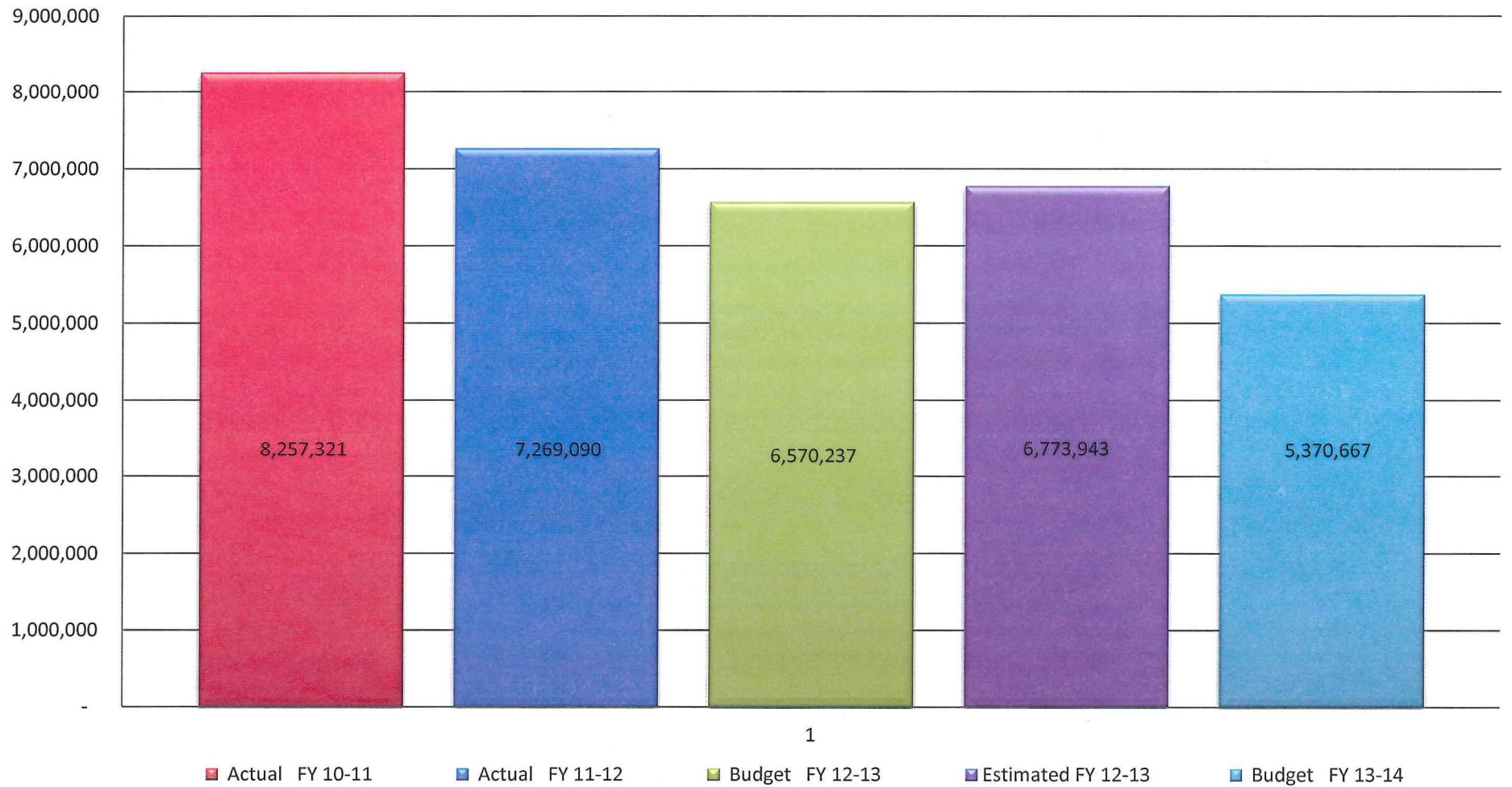
- What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
- What costs have been considered in computing the fees?
- When was the last time that their fees were comprehensively evaluated?
- What level of service do they provide compared with our service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

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

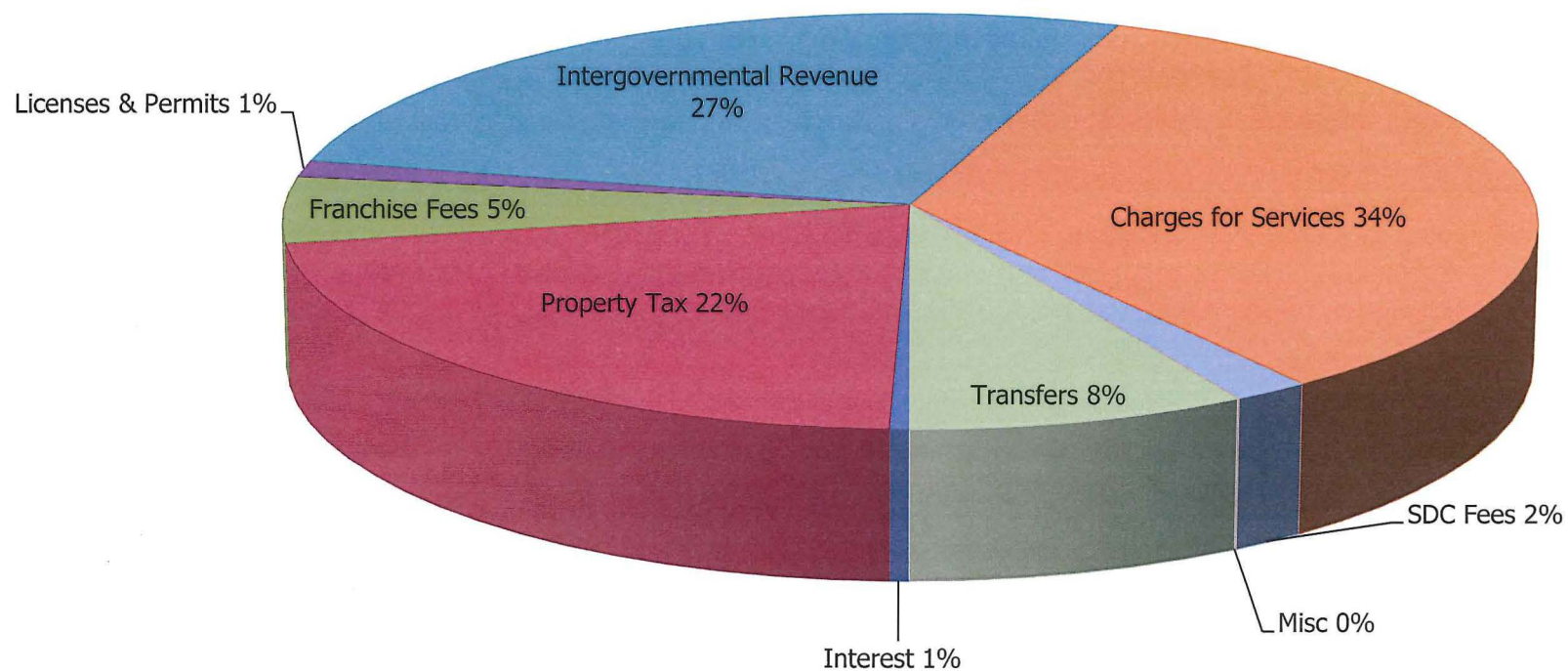
Enterprise Fund Rates

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

Working Capital Carryover

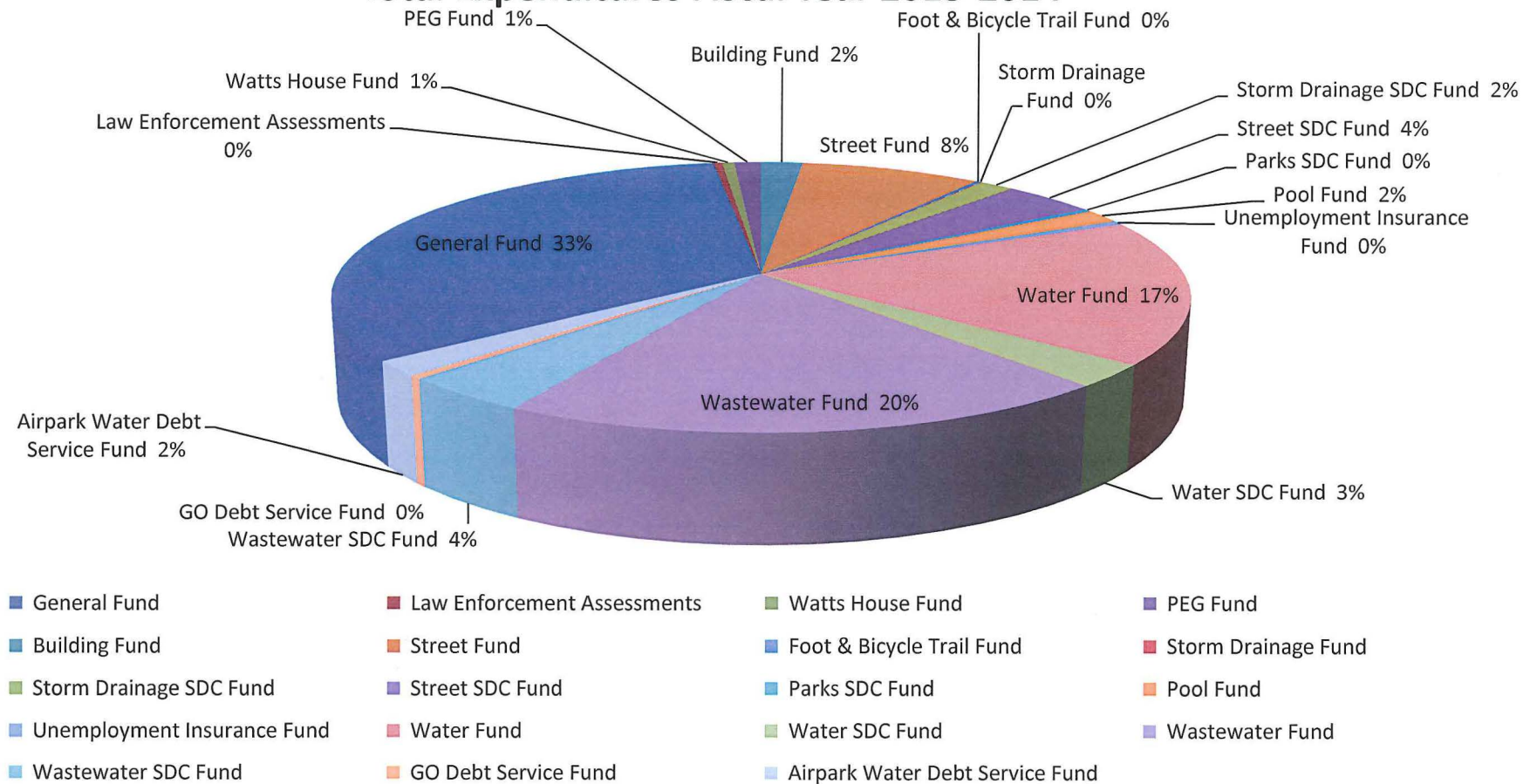


Total Resources Fiscal Year 2013-2014



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

Total Expenditures Fiscal Year 2013-2014



GENERAL FUND 10

PURPOSE:

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

VISION FOR THE YEAR:

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

BUDGET NOTES:

Revenue

The General Fund for fiscal year 13-14 has a beginning cash position of \$2,255,486. 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 \$567,382 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,100,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 13-14 beginning cash carryover.

Property tax revenue is projected to be \$1,577,274. This amount is based on the City levying its tax rate of \$3.2268 on the assessed value of the district. The City estimates a 92% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property in Scappoose is valued for taxation purposes by the Columbia County Assessor's Office.

Franchise fee revenue is estimated to be \$386,500. Franchise fees are received from the following utilities: CenturyTel (\$18,500); Columbia River PUD (\$132,500); NW Natural Gas (\$75,000); Waste Management of Oregon (\$48,500); Comcast Cable (\$92,000) and Natural Gas Royalties (\$20,000).

The City anticipates collecting \$30,000 in business license fees. The total intergovernmental revenue is estimated to be \$185,505. The city anticipates receiving \$87,000 for liquor, \$8,800 for cigarettes, \$50,000 for state shared revenue and \$30,885 for 911 public safety.

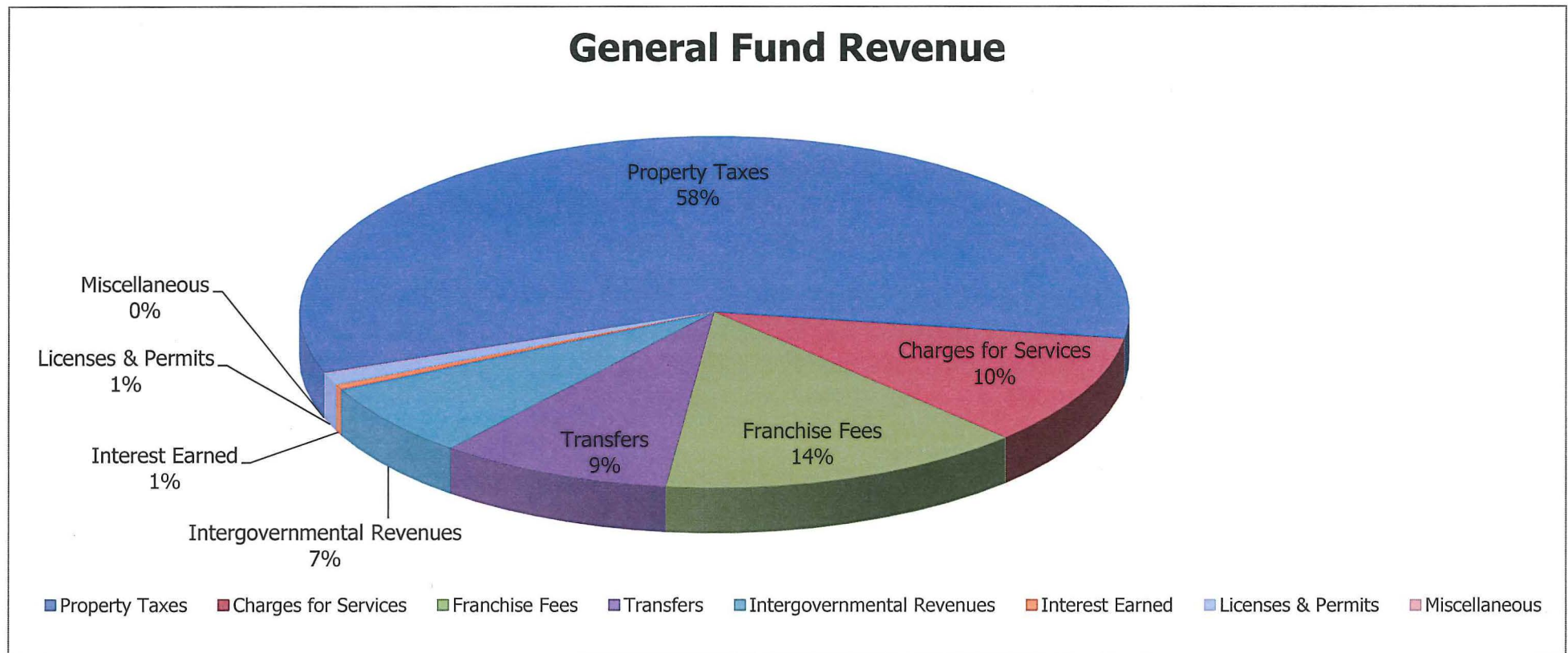
The charge for services has anticipated revenue of \$277,575. Court revenue is anticipated to be \$250,000, planning revenue of \$7,500, street trees \$75, and police administrative fees of \$20,000.

Interest income for the year is estimated at \$12,900. The City places the vast majority of its funds in the state local government investment pool.

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

Transfers to the General Fund are projected to be \$247,613. Transfers are made from each department and or fund to the General Fund to cover administrative costs associated with each department and or fund. A listing of the transfers is found in the General Fund revenue line item detail. They are also found in each department's budget line item detail.

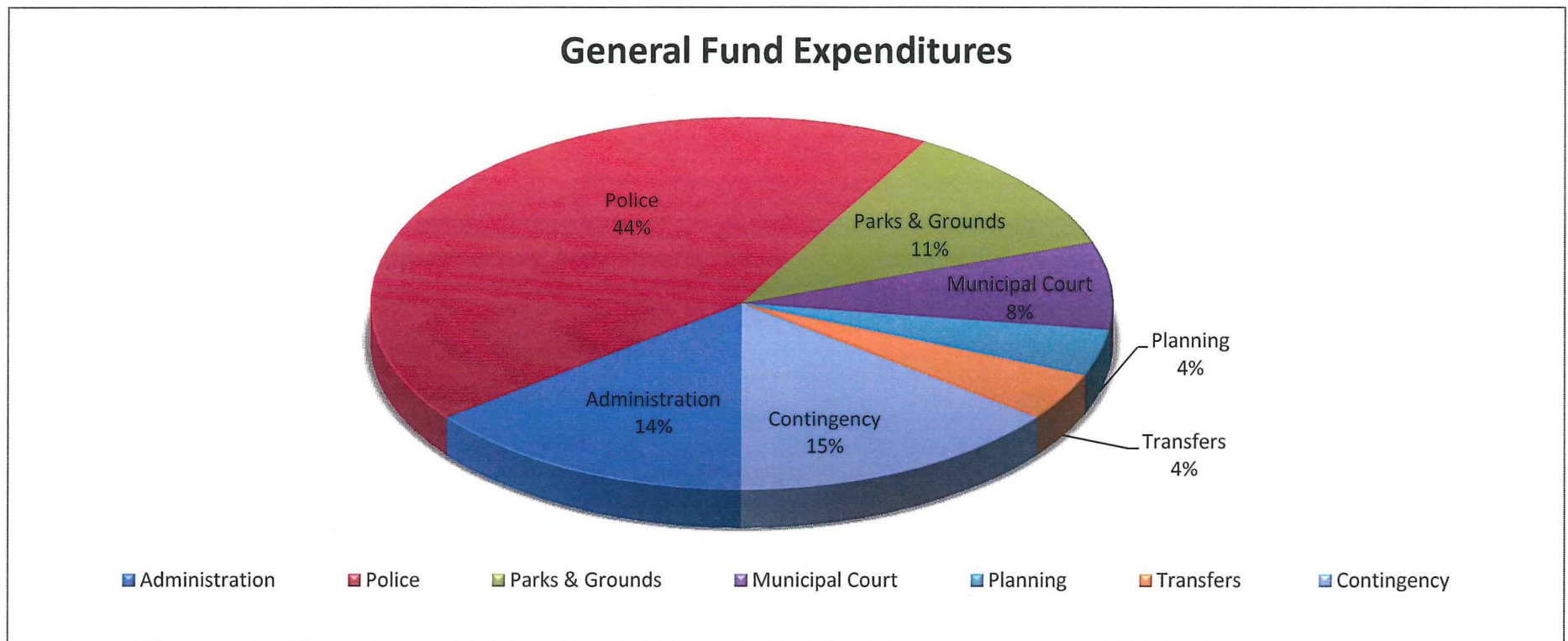
Total amount of revenue for the General Fund is projected to be \$2,719,867. Total fund resources are \$4,975,353.



Expenditures

Within the General Fund, the City expects to expend \$3,875,353. These expenditures are budgeted into the following departments: Administration 563,859, Police 1,690,487, Parks & Grounds 445,310, Municipal Court 293,335, Planning 154,980, non-departmental transfers 160,000 and contingency 567,382.

The unappropriated ending fund balance of \$1,100,000 represents 22% of total fund resources.



General Fund 10

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 1,990,178	\$ 2,309,040	\$ 2,384,321	\$ 2,408,694	\$ 2,255,486
Current year resources					
Property taxes	\$ 1,470,020	\$ 1,529,899	\$ 1,558,975	\$ 1,588,500	\$ 1,577,274
Interest	11,259	12,666	11,500	12,900	12,900
Franchise fees	383,665	401,157	382,500	381,506	386,500
Licenses and permits	15,465	16,130	15,000	15,000	30,000
Intergovernmental revenue	243,179	180,747	178,768	178,800	185,505
Charges for services	295,176	254,866	263,575	260,100	277,575
Miscellaneous	61,066	696,412	2,500	28,505	2,500
Transfers	317,079	250,388	253,899	253,899	247,613
Total current year resources	\$ 2,796,909	\$ 3,342,264	\$ 2,666,717	\$ 2,719,210	\$ 2,719,867
Total resources	\$ 4,787,087	\$ 5,651,304	\$ 5,051,038	\$ 5,127,904	\$ 4,975,353
Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Administration	\$ 351,736	\$ 1,054,437	\$ 559,989	\$ 469,553	\$ 563,859
Police	1,459,334	1,517,960	1,623,103	1,561,072	1,690,487
Parks & Grounds	295,597	321,478	450,563	350,494	445,310
Municipal Court	217,849	214,310	288,587	267,783	293,335
Planning	141,531	126,425	157,851	133,516	154,980
Non Departmental Transfers	12,000	8,000	90,000	90,000	160,000
Contingency			780,945		567,382
Total expenditures	\$ 2,478,047	\$ 3,242,610	\$ 3,951,038	\$ 2,872,418	\$ 3,875,353
Other requirements					
Unappropriated ending fund balance	\$-	\$-	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Total other requirements	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Ending available working capital	\$ 2,309,040	\$ 2,408,694	\$ -	\$ 1,155,486	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Description	2014 Budget
1,417,750	1,431,084	1,443,147	1,453,500	10-000-001	Taxes Necessary to Balance B	1,454,493
52,270	98,814	115,828	135,000	10-000-002	Delinquent Taxes	122,781
11,259	12,666	11,500	12,900	10-000-003	Interest Earned	12,900
19,197	18,202	18,500	18,000	10-000-081	CenturyTel Franchise (7%)	18,500
123,391	128,734	129,000	132,431	10-000-082	PUD Franchise (4%)	132,500
78,055	81,655	82,000	74,075	10-000-083	NW Natural Gas Franchise (3%)	75,000
47,560	49,116	46,500	45,000	10-000-084	Garbage Franchise (5%)	48,500
85,202	87,385	86,500	92,000	10-000-085	Cable Franchise (5%)	92,000
-	164	-	-	10-000-087	Vonage Franchise (7%)	-
30,260	35,901	20,000	20,000	10-000-670	Natural Gas Royalties	20,000
15,465	16,130	15,000	15,000	10-000-060	Business Licenses	30,000
84,550	82,456	87,111	87,000	10-000-015	State Liquor Tax	95,796
9,968	9,807	9,198	8,800	10-000-020	State Cigarette Tax	8,824
47,592	52,026	50,000	50,000	10-000-025	State Revenue Sharing	50,000
32,552	35,818	32,459	33,000	10-000-026	911 Revenue	30,885
68,518	640	-	-	10-000-101	Police Donations & Grants	-
276,203	237,445	250,000	240,000	10-000-030	Court Fines/Fees/Costs	250,000
116	107	75	100	10-000-055	Street Trees (1% of land use	75
11,498	10,569	7,500	8,000	10-000-065	Planning & Developing Fees	7,500
7,359	6,745	6,000	12,000	10-000-102	Police Administrative Fees	20,000
9,048	25,750	2,500	25,500	10-000-100	Miscellaneous	2,500
-	670,623	-	-	10-000-150	Advance Funding Reimbursement	-
52,018	39	-	3,005	10-000-161	Parks Misc Revenue	-
12,171	7,127	7,367	7,367	10-000-901	Transfer in Municipal Court	8,363
21,605	17,856	18,264	18,264	10-000-903	Transfer in Building Fund	18,930
8,262	9,247	9,725	9,725	10-000-915	Transfer in Parks	11,499
19,162	16,356	16,776	16,776	10-000-916	Transfer in Planning Fund	17,887
11,381	12,567	12,837	12,837	10-000-917	Transfer in Street Fund	15,871
73,189	58,864	57,448	57,448	10-000-918	Transfer in Water Fund	43,016
60,523	50,430	52,632	52,632	10-000-919	Transfer in Sewer Fund	56,433
101,903	72,019	76,110	76,110	10-000-920	Transfer in Police	68,807
2,217	1,478	488	488	10-000-921	Transfer in Street SDC Fund	1,213
1,302	868	440	440	10-000-922	Transfer in Parks SDC Fund	1,092
393	262	133	133	10-000-923	Transfer in Storm Drain SDC	329
2,374	2,168	1,098	1,098	10-000-924	Transfer in Water SDC Fund	2,730
1,719	1,146	581	581	10-000-926	Transfer in Sewer SDC Fund	1,443
2,796,030	3,342,264	2,666,717	2,719,210		Total General Fund Revenue	2,719,867

ADMINISTRATION DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

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

BUDGET NOTES:

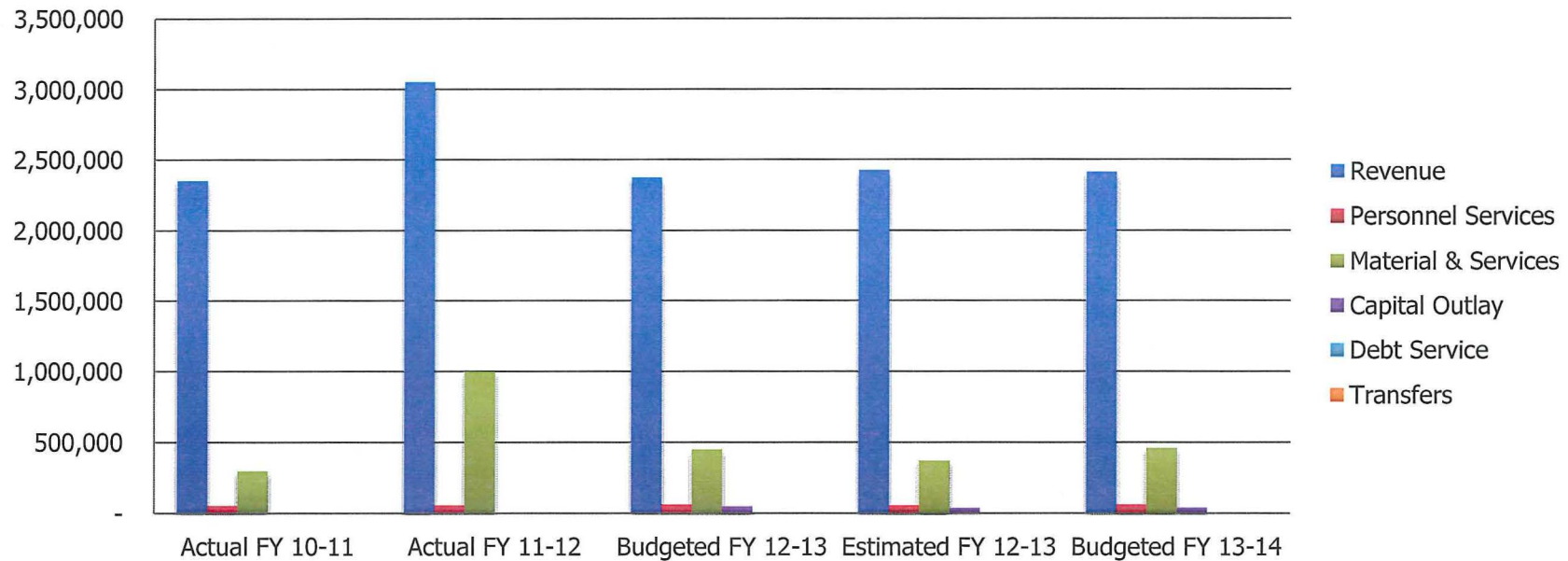
The Administrative Department proposed budget is \$563,859. The fund allocates \$63,551 for personnel services, \$460,308 for materials and services and \$40,000 for capital outlay. Under building maintenance, staff is still working on the project list related to improving the building and grounds around City Hall. Budget Committee members will find that \$60,000 has been budgeted for economic development efforts. This includes \$5,000 for the Scappoose Sauerkraut Festival, \$10,000 for Columbia County Economic Team, \$10,000 for Columbia County Ryder and \$35,000 for economic development activities associated with business recruitment and retention. Within the departmental budget there is also capital outlay of \$40,000 for technology upgrades. The City will continue to upgrade our technology systems to accommodate future needs.

NUMBER OF FTE'S: .45

PERCENTAGE OF TIME ALLOCATION:

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



Administration Department Expenditures

Administration

Personnel services

Materials & services

Capital outlay

Transfers

	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Personnel services	\$ 52,289	\$ 55,730	\$ 61,295	\$ 58,400	\$ 63,551
Materials & services	299,447	998,707	448,694	372,738	460,308
Capital outlay		0	50,000	38,415	40,000
Transfers					
Total expenditures	\$ 351,736	\$ 1,054,437	\$ 559,989	\$ 469,553	\$ 563,859

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Administration Department Description	2014 Budget
15,453	15,453	16,383	15,453	10-100-100	City Manager	16,239
11,002	11,787	12,815	12,815	10-100-106	Finance/Office Manager	13,164
9,636	10,277	10,724	10,685	10-100-110	City Recorder	10,937
-	-	-	-	10-100-142	Overtime	-
6,822	7,007	8,941	7,742	10-100-146	Health Insurance	9,052
6,403	8,137	8,659	8,433	10-100-148	Retirement Benefits	10,513
2,717	2,825	3,353	2,922	10-100-150	Social Security	3,227
257	244	420	350	10-100-152	Workers' Compensation	419
52,289	55,730	61,295	58,400		Total Personnel Services	63,551
1,282	1,004	16,850	5,000	10-100-200	Building/Facilities Maintenance	30,350
42,578	43,273	44,420	44,420	10-100-201	Building Lease	44,541
-	125	500	-	10-100-202	Equipment Maintenance	500
10,806	11,177	12,235	13,000	10-100-203	Maintenance Agreements	12,535
-	-	-	-	10-100-204	Vehicle Maintenance	-
-	2,605	6,000	2,000	10-100-205	Small Equipment	6,000
8,786	7,442	13,300	7,500	10-100-216	Office Supplies	13,120
-	-	2,500	-	10-100-218	Operational Supplies	2,500
6,462	6,251	9,540	7,500	10-100-228	Utilities	15,600
57,890	43,058	96,000	55,000	10-100-230	Contractual/Professional	82,700
-	-	-	500	10-100-231	Nuisance Abatement	1,000
-	4,258	3,000	5,000	10-100-232	Elections	3,000
86	185	600	-	10-100-234	Miscellaneous	600
91,280	89,592	101,000	88,000	10-100-238	Insurance	101,000
5,805	11,506	15,500	15,000	10-100-240	Travel/Training	15,500
28,086	28,751	37,556	33,500	10-100-242	Dues/Fees/Subscriptions	31,269
17,500	36,592	50,000	50,000	10-100-243	Economic Development	60,000
1,886	695	2,875	2,500	10-100-244	Publications/Notices/Advertise	3,275
-	6,818	6,818	6,818	10-100-245	Emergency Management	6,818
27,000	34,700	30,000	37,000	10-100-246	Community Contributions	30,000
-	670,674	-	-	10-100-250	Advance Funding Reimbursement	-
299,447	998,707	448,694	372,738		Total Materials & Services	460,308
-	-	-	24,415	10-100-300	Equipment & Furniture	-
-	-	50,000	14,000	10-100-344	Computer Hardware and Software	40,000
-	-	50,000	38,415		Total Capital Outlay	40,000
-	-	-	-	10-100-401	Transfer to Unemployment Fund	-
-	-	-	-		Total Transfers	-
351,736	1,054,437	559,989	469,553		Total Expenditures	563,859

POLICE DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

The vision of the Scappoose Police Department is to continue criminal investigations; traffic safety enforcement, and programs we feel are beneficial to our community.

COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives.
Maintain community fiscal responsibility
Increase communications with citizens

BUDGET NOTES:

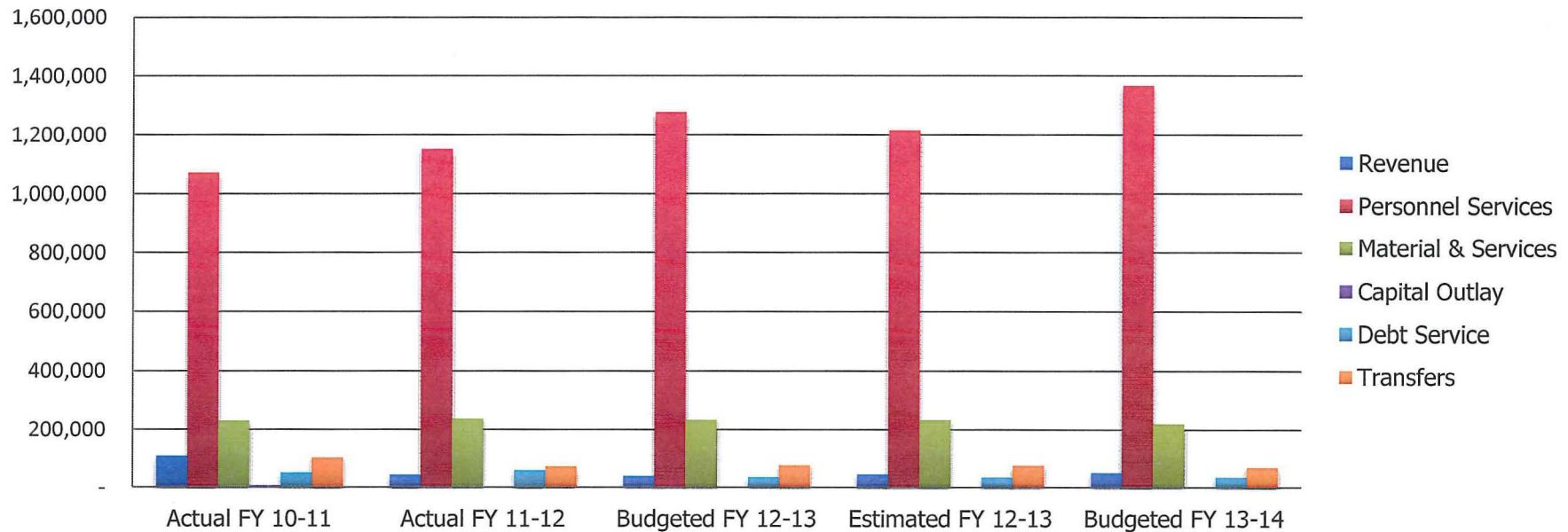
Total operational cost for the department is budgeted at \$1,690,487. Personnel services are \$1,366,154. Material and services costs are budgeted at \$220,430. The largest expenditures within that line item are vehicle maintenance \$56,790, 911 public safety \$30,885, utilities \$27,852 and contractual professional \$26,280. The department anticipates spending \$35,096 in the debt service line item for three leased vehicles.

NUMBER OF FTE'S: 11.47

PERCENTAGE OF TIME ALLOCATION:

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

Police Department Summary



Police Department Expenditures

Police

	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Personnel services	\$ 1,071,018	\$ 1,150,499	\$ 1,277,909	\$ 1,215,878	\$ 1,366,154
Materials & services	230,432	237,657	233,989	233,989	220,430
Capital outlay	6,097				
Debt service					
2006-2011 Principal Ford Motor Lease 12/01	45,977	53,934	29,075	29,075	30,957
2006-2011 Interest Ford Motor Lease 12/01	3,907	3,851	6,020	6,020	4,139
Transfers	101,903	72,019	76,110	76,110	68,807
Total expenditures	\$ 1,459,334	\$ 1,517,960	\$ 1,623,103	\$ 1,561,072	\$ 1,690,487

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Police Department Description	2014 Budget
15,453	15,453	16,383	15,453	10-140-100	City Manager	16,239
11,002	11,787	12,817	12,817	10-140-106	Finance/Office Manager	13,164
739	750	777	777	10-140-108	Office Administrator I	793
9,636	10,277	10,724	10,685	10-140-110	City Recorder	10,937
97,225	98,784	102,681	102,681	10-140-124	Police Chief	104,729
85,920	87,973	91,117	91,117	10-140-125	Lieutenant	92,936
75,313	138,359	146,457	146,457	10-140-126	Police Sergeant	152,762
332,479	299,385	319,916	315,000	10-140-128	Patrol Officers	332,738
32,028	35,485	38,716	38,716	10-140-130	Office Administrator I	41,921
45,351	42,984	50,140	46,475	10-140-142	Overtime	50,163
174,318	184,296	229,954	196,000	10-140-146	Health Insurance	249,780
118,138	154,848	164,906	160,000	10-140-148	Retirement Benefits	206,851
52,606	55,598	66,337	58,000	10-140-150	Social Security	65,311
20,809	14,520	26,984	21,700	10-140-152	Workers' Compensation	27,830
1,071,018	1,150,499	1,277,909	1,215,878		Total Personnel Services	1,366,154
8,320	7,940	4,000	5,700	10-140-200	Building Maintenance	5,750
3,282	2,802	3,000	2,000	10-140-202	Equipment Maintenance	1,420
5,862	6,273	6,373	6,373	10-140-203	Maintenance Agreements	6,013
53,382	60,486	58,460	56,357	10-140-204	Vehicle Maintenance	56,785
19,536	16,022	13,800	13,296	10-140-205	Small Equipment	4,825
7,940	8,921	8,220	7,309	10-140-216	Office Supplies	8,220
8,710	11,534	14,740	14,740	10-140-218	Operational Supplies	7,690
22,678	22,461	26,280	24,500	10-140-228	Utilities	29,328
31,969	20,467	22,200	24,700	10-140-230	Contractual/Professional Ser	23,720
384	373	500	200	10-140-234	Miscellaneous	300
1,755	336	1,525	500	10-140-236	Medical Mandates	2,125
496	848	-	1,000	10-140-238	Insurance	-
10,060	10,001	10,000	10,000	10-140-240	Travel/Training	10,000
3,080	17,402	12,952	11,000	10-140-242	Dues/Fees/Subscriptions	12,049
255	81	580	2,055	10-140-244	Publications/Notices/Advertise	300
19,707	13,731	16,900	19,300	10-140-252	Uniforms	19,520
463	2,162	2,000	500	10-140-253	Special Investigations	1,500
32,552	35,818	32,459	34,459	10-140-270	Public Safety Communications	30,885
230,432	237,657	233,989	233,989		Total Materials & Services	220,430
6,097	-	-	-	10-140-300	Equipment/Furniture	-
-	-	-	-	10-140-305	Radio Equipment	-
-	-	-	-	10-140-344	Computer & Software	-
6,097	-	-	-		Total Capital Outlay	-
45,977	53,934	29,075	29,075	10-140-500	Vehicle Lease Principal	30,957
3,908	3,851	6,020	6,020	10-140-501	Vehicle Lease Interest	4,139
49,884	57,785	35,095	35,095		Total Debt Service	35,096
101,903	72,019	76,110	76,110	10-140-402	Transfer to GF ISF	68,807
101,903	72,019	76,110	76,110		Total Transfers	68,807
1,459,334	1,517,960	1,623,103	1,561,072		Total Expenditures	1,690,487

PARKS DEPARTMENT

PURPOSE:

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

VISION:

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

COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Create City beautification programs
- Develop community gardens
- Maintain community fiscal responsibility
- Light Heritage Park and the Skate Park
- Attract a YMCA/YWCA to the community
- Organize mountain bike races from Vernonia to Scappoose
- Develop a Crown Zellerbach bike cruise
- Market recreational opportunities through podcasts and other media forms
- Increase communications with citizens

BUDGET NOTES:

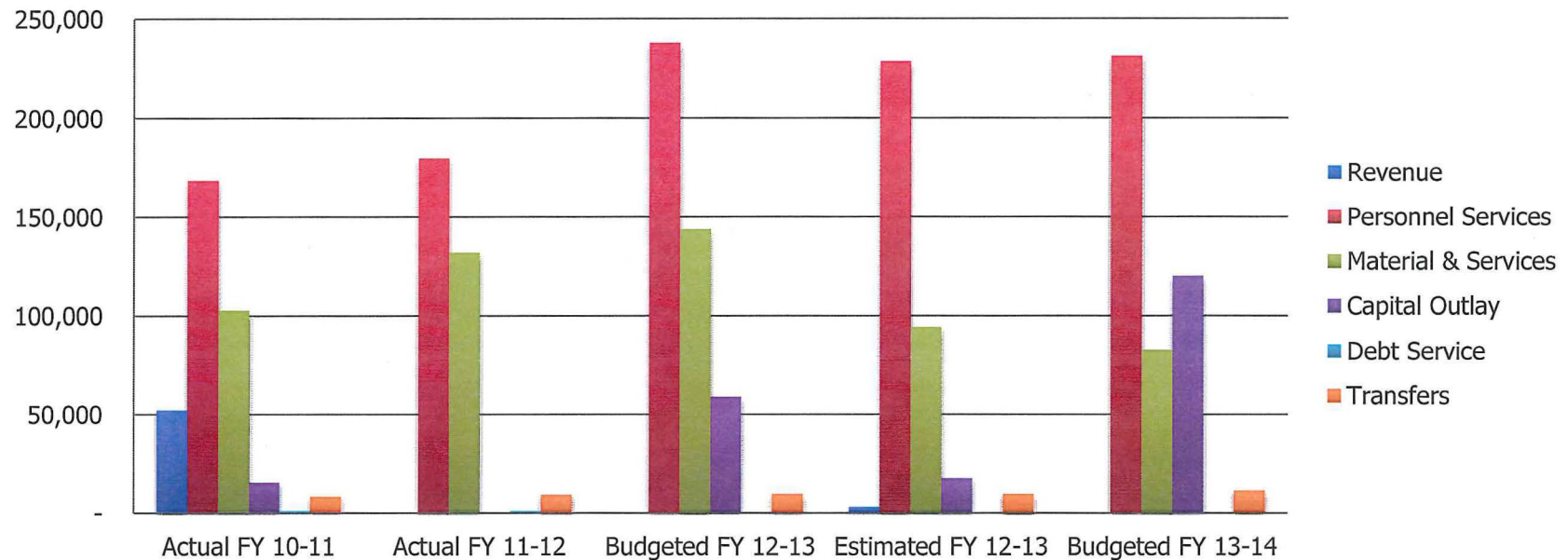
The Parks Department budget, which is a part of the General Fund, maintains the existing City park grounds. The Parks Department has an operational budget of \$445,310. This figure represents personnel services costs of \$230,917, and material and service costs of \$82,894. The fund has \$120,000 identified for capital outlay. These projects include two bocce ball courts, additional play structure components and the Rotary fountain project.

NUMBER OF FTE'S- 2.64

PERCENTAGE OF TIME ALLOCATION:

City Manager	5%	City Recorder	5%	Finance Administrator	2%
Office Administrator I	2%	Field Services Supervisor	25%	Utility I (3)	155%
Utility II (3)	70%				

Parks Department Summary



Parks Department Expenditures

Parks

	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Personnel services	\$ 168,404	\$ 179,685	\$ 237,646	\$ 228,323	\$ 230,917
Materials & services	102,533	131,608	143,715	94,289	82,894
Capital outlay	15,460		59,000	17,680	120,000
Debt service					
2008 Principal Ford Motor Lease 12/01	806	857	449	449	
2008 Interest Ford Motor Lease 12/01	132	81	28	28	
Transfers	8,262	9,247	9,725	9,725	11,499
Total expenditures	\$ 295,597	\$ 321,478	\$ 450,563	\$ 350,494	\$ 445,310

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Parks Department Description	2014 Budget
5,151	5,151	5,461	5,151	10-160-100	City Manager	5,413
1,467	1,572	1,708	1,708	10-160-106	Finance/Office Manager	1,754
739	750	777	777	10-160-108	Office Administrator I	793
3,212	3,426	3,575	3,562	10-160-110	City Recorder	3,646
7,540	7,690	19,909	22,610	10-160-118	Field Services Supervisor	13,299
86,675	92,813	109,552	107,601	10-160-121	Utility Workers	104,829
-	-	-	-	10-160-122	Mechanic	-
73	-	977	-	10-160-142	Over Time	213
34,821	35,952	50,277	44,299	10-160-146	Health Insurance	55,014
17,095	21,313	27,400	27,350	10-160-148	Retirement Benefits	30,010
7,944	8,206	11,925	10,340	10-160-150	Social Security	10,396
3,687	2,812	6,085	4,925	10-160-152	Workers' Compensation	5,550
168,404	179,685	237,646	228,323		Total Personnel Services	230,917
3,544	3,501	2,000	1,700	10-160-200	Building/Facilities Maintenance	1,500
2,000	4,194	4,000	3,900	10-160-202	Equipment Maintenance	4,000
513	459	580	450	10-160-203	Maintenance Agreements	580
862	1,405	3,000	3,200	10-160-204	Vehicle Maintenance	4,000
5,233	6,518	13,800	11,800	10-160-205	Small Equipment	2,085
3,392	3,996	4,642	3,500	10-160-206	Fuel, Oil, Lube	4,592
-	-	-	-	10-160-214	Skate Park Maintenance	5,000
1,511	719	740	1,000	10-160-216	Office Supplies	740
13,233	13,276	23,733	13,500	10-160-218	Operational Supplies	16,333
6	75	250	25	10-160-220	Shop Maintenance Supplies	250
5,269	5,965	6,870	6,550	10-160-228	Utilities	6,600
63,510	89,204	79,300	45,000	10-160-230	Contractual/Profession	31,300
1,821	-	250	50	10-160-234	Miscellaneous	250
-	-	-	114	10-160-235	Property Taxes	114
-	-	-	-	10-160-238	Insurance	-
286	822	1,000	1,500	10-160-240	Travel/Training	2,000
344	201	300	400	10-160-242	Dues/Fees/Subscriptions	300
60	-	250	-	10-160-244	Publications/Notices/Advertise	250
951	1,199	2,000	1,500	10-160-252	Uniforms/Safety/Equipment	2,000
-	75	1,000	100	10-160-254	Equipment Rental	1,000
102,533	131,608	143,715	94,289		Total Materials & Services	82,894
15,460	-	59,000	17,680	10-160-300	Equipment	120,000
15,460	-	59,000	17,680		Total Capital Outlay	120,000
806	857	449	449	10-160-500	Vehicle Lease Principal	-
133	81	28	28	10-160-501	Vehicle Lease Interest	-
939	939	477	477		Total Debt Service	-
8,262	9,247	9,725	9,725	10-160-402	Transfer to GF ISF	11,499
8,262	9,247	9,725	9,725		Total Transfers	11,499
295,597	321,478	450,563	350,494	-	Total Expenditures	445,310

MUNICIPAL COURT DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- Maintain community fiscal responsibility
- Continue community safety initiatives
- Increase communications with citizens

BUDGET:

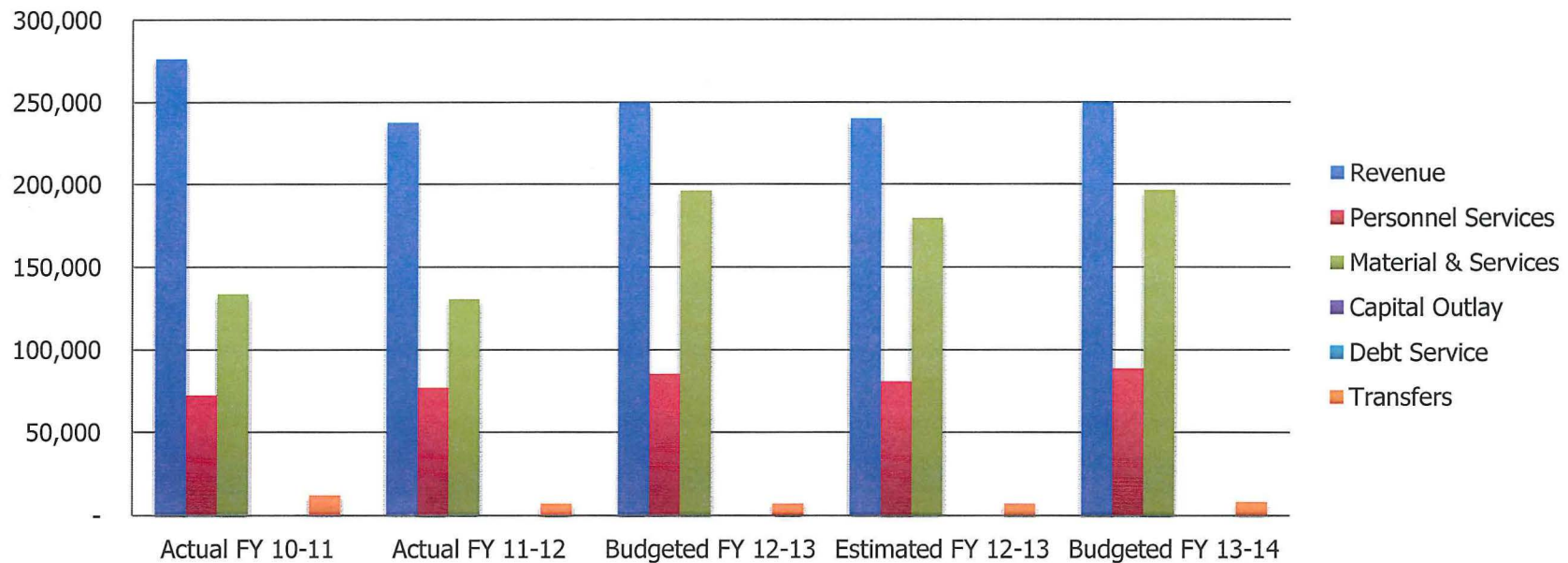
The Municipal Court’s budget is \$293,335. Within that budget, \$88,648 is budgeted for personnel services costs. The materials and services budget is \$196,324. Of that amount, contractual services for the Judge, City Attorney, court appointed attorneys and Prosecuting Attorney represent \$119,175. The second largest expenditure in the materials & services is assessments at 60,000.

NUMBER OF FTE’S: 1.11

PERCENTAGE OF TIME ALLOCATION:

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

Municipal Court Department Summary



Municipal Court Department Expenditures

Municipal Court

Personnel services

Materials & services

Capital outlay

Transfers

Total expenditures

	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Personnel services	\$ 72,171	\$ 76,783	\$ 85,290	\$ 80,797	\$ 88,648
Materials & services	133,507	130,400	195,930	179,619	196,324
Capital outlay	0	0			
Transfers	12,171	7,127	7,367	7,367	8,363
Total expenditures	\$ 217,849	\$ 214,310	\$ 288,587	\$ 267,783	\$ 293,335

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Municipal Court Department Description	2014 Budget
2,060	2,060	2,184	2,060	10-150-100	City Manager	2,165
3,667	3,929	4,273	4,273	10-150-106	Finance Administrator	4,387
739	750	777	777	10-150-108	Office Administrator I	793
1,285	1,370	1,430	1,425	10-150-110	City Recorder	1,458
398	887	3,090	1,000	10-150-142	Overtime	1,993
42,359	43,305	44,812	44,812	10-150-144	Court Clerk	46,593
8,646	8,986	11,460	10,350	10-150-146	Health Insurance	11,466
8,960	11,344	12,269	11,700	10-150-148	Retirement Benefits	14,956
3,819	3,954	4,751	4,150	10-150-150	Social Security	4,591
236	197	244	250	10-150-152	Worker's Compensation	246
72,171	76,783	85,290	80,797		Total Personnel Services	88,648
342	988	1,000	1,500	10-150-200	Building/Facilities Maintenance.	1,300
-	-	-	-	10-150-202	Equipment Maintenance	-
2,900	3,033	4,100	4,000	10-150-203	Maintenance Agreements	3,800
-	798	-	-	10-150-205	Small Equipment	-
2,311	4,179	3,500	2,100	10-150-216	Office Supplies	3,200
4,505	4,449	5,160	5,160	10-150-228	Utilities	5,064
56,660	66,350	108,420	110,000	10-150-230	Contractual/Professional	119,175
-	-	100	-	10-150-234	Miscellaneous	100
-	-	-	-	10-150-238	Insurance	-
1,849	1,809	2,500	1,700	10-150-240	Travel/Training	3,000
93	142	70	145	10-150-242	Dues/Fees/Subscriptions	165
-	210	530	14	10-150-244	Publications/Notices/Advertise	370
50	75	550	-	10-150-248	Jail/Jury	150
64,798	48,367	70,000	55,000	10-150-250	Assessments	60,000
133,507	130,400	195,930	179,619		Total Materials & Services	196,324
-	-	-	-	10-150-344	Computer Hardware & Software	-
-	-	-	-		Total Capital Outlay	-
12,171	7,127	7,367	7,367	10-150-402	Transfer to GF ISF	8,363
12,171	7,127	7,367	7,367		Total Transfers	8,363
217,849	214,310	288,587	267,783		Total Expenditures	293,335

PLANNING DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

The Planning Department assists citizens with new industrial, commercial, and residential development projects. The primary Planning Department focus for the year will be long-range activities including coordination with the state of Oregon on the UGB amendment; continuing the process of updating the Transportation System Plan (TSP) in partnership with stakeholders; and reviewing and updating the Development Code to incorporate best practices and improve consistency. Near-term projects include working with the Columbia County Economic Team as opportunities arise to provide information to potential employers and identification and oversight of capital projects that improve the transportation network.

COMPLIANCE WITH COUNCIL GOALS:

Maintain community fiscal responsibility
Continue community safety initiatives
Upgrade technologies
Review business license ordinances
Develop a community square like Orenco Station

BUDGET NOTES:

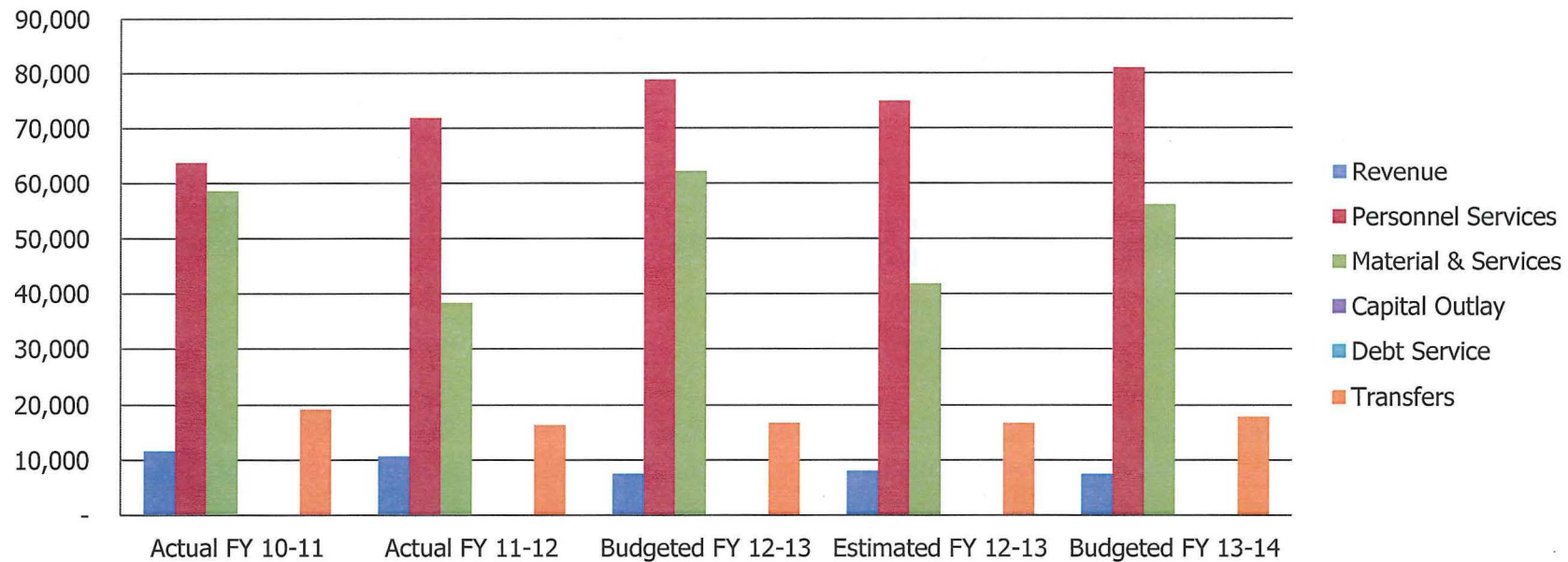
The budgeted amount from the General Fund for the department is \$154,980. The Planning Department anticipates revenue of \$7,500. Personnel services costs are budgeted at \$80,953. The Planner position is still combined with an Engineer position. Material and services costs are \$56,140. Within those line items there is \$12,000 budgeted for mapping & aerial photography, \$21,000 for attorney fees. There is \$6,620 for publications, notices, and advertising for continued work on the Urban Growth Boundary amendment and the Transportation System Plan update.

NUMBER OF FTE'S: .70

PERCENTAGE OF TIME ALLOCATION:

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

Planning Department Summary



Planning Department Expenditures

Planning

Personnel services

Materials & services

Capital outlay

Transfers

	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Personnel services	\$ 63,827	\$ 71,781	\$ 78,795	\$ 74,950	\$ 80,953
Materials & services	58,542	38,288	62,280	41,790	56,140
Capital outlay		0			
Transfers	19,162	16,356	16,776	16,776	17,887
Total expenditures	\$ 141,531	\$ 126,425	\$ 157,851	\$ 133,516	\$ 154,980

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Planning Department Description	2014 Budget
5,151	5,151	5,461	5,151	10-120-100	City Manager	5,413
31,241	31,653	32,886	32,886	10-120-104	Planner / Part Time	33,543
1,467	1,571	1,710	1,710	10-120-106	Finance Administrator	1,755
739	750	777	777	10-120-108	Office Administrator I	793
3,854	4,111	4,290	4,274	10-120-110	City Recorder	4,375
2,237	2,273	2,363	2,363	10-120-132	CDC Administrator	2,409
1,270	1,072	2,268	500	10-120-142	Overtime	289
6,575	12,628	14,827	14,414	10-120-146	Health Insurance	16,487
7,298	8,609	9,190	8,764	10-120-148	Retirement Benefits	11,184
3,486	3,480	4,179	3,411	10-120-150	Social Security	3,886
508	482	844	700	10-120-152	Workers' Compensation	819
63,827	71,781	78,795	74,950		Total Personnel Services	80,953
12	11	250	40	10-120-200	Building /Facilities Maintenance	250
-	-	-	-	10-120-202	Equipment Maintenance	-
1,871	1,550	2,760	1,100	10-120-203	Maintenance Agreements	2,710
343	427	1,000	500	10-120-204	Vehicle Maintenance	980
-	-	1,000	250	10-120-205	Small Equipment	900
165	272	580	200	10-120-206	Fuel, Oil & Lube	390
1,761	1,337	2,700	1,000	10-120-216	Office Supplies	2,000
1,653	1,609	2,040	2,000	10-120-228	Utilities	2,040
44,140	29,704	35,500	33,000	10-120-230	Contractual/Professional	35,400
-	55	250	-	10-120-234	Miscellaneous	250
173	1,425	1,900	800	10-120-240	Travel/Training	1,700
3,142	450	5,900	900	10-120-242	Dues/Fees/Subscriptions	2,900
5,282	1,448	8,400	2,000	10-120-244	Publications/Notices/Advertise	6,620
-	-	-	-	10-120-245	Matching Grant Fund	-
58,542	38,288	62,280	41,790		Total Materials & Services	56,140
-	-	-	-	10-120-300	Equipment/Furniture/Computer	-
-	-	-	-		Total Capital Outlay	-
19,162	16,356	16,776	16,776	10-120-402	Transfer to GF ISF	17,887
19,162	16,356	16,776	16,776		Total Transfers	17,887
141,531	126,425	157,851	133,516		Total Expenditures	154,980

GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

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

VISION FOR THE YEAR:

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

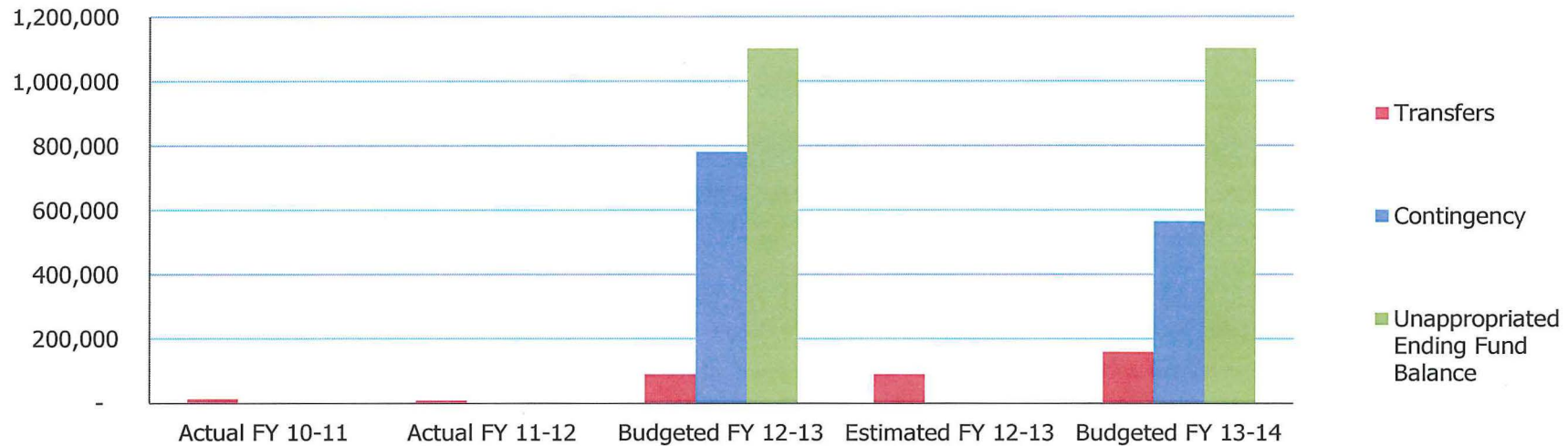
COMPLIANCE WITH COUNCIL GOALS:

Maintain community fiscal responsibility

BUDGET NOTES:

There will be a transfer of \$28,000 to the Watts House fund and \$132,000 to the Building department. The contingency line item has been budgeted at \$567,382. The unappropriated ending fund balance is budgeted at \$1,100,000.

Non Departmental



Non Departmental Department Expenditures

Non Departmental

Non Departmental Transfers
Contingency

Total expenditures

Other requirements

Unappropriated ending fund balance

Total other requirements

Ending available working capital

	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Non Departmental Transfers	12,000	8,000	90,000	90,000	160,000
Contingency			780,945		567,382
Total expenditures	\$ 2,478,047	\$ 3,242,610	\$ 3,951,038	\$ 2,872,418	\$ 3,875,353
Other requirements					
Unappropriated ending fund balance	\$-	\$-	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Total other requirements	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Ending available working capital	\$ 2,309,040	\$ 2,408,694	\$ -	\$ 1,155,486	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Non Departmental Transfers Description	2014 Budget
-	-	70,000	70,000	10-999-416	Transfer to Building Fund	132,000
12,000	8,000	20,000	20,000	10-999-428	Transfer to Watts House Fund	28,000
12,000	8,000	90,000	90,000		Total Transfers	160,000
-	-	780,945	-	10-999-600	Contingency	567,382
-	-	1,100,000	-	10-999-900	Unappropriated Ending Fund Balance	1,100,000
12,000	8,000	1,970,945	90,000		Total Expenditures	1,827,382
2,478,048	3,242,610	5,051,038	2,872,418		Total General Fund	4,975,353

LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established to for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

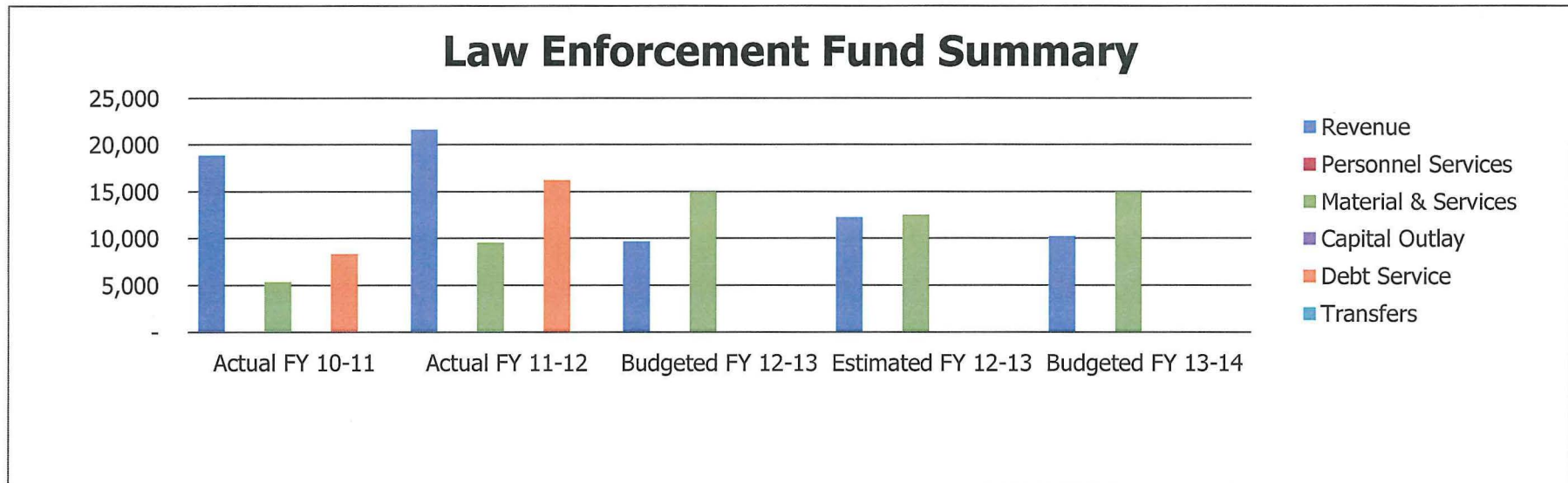
The Municipal Court imposes an assessment fee appropriate to the cost of providing the enforcement services as established by the City. The assessments will be expended in relation to law enforcement and prevention activity in areas of traffic safety, drug, and alcohol prevention or other crime prevention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

COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives.
Maintain community fiscal responsibility

BUDGET NOTES:

This year there is working capital carryover of \$33,911. The fund anticipates intergovernmental revenue of \$10,000 and interest income of \$230. Total fund resources are estimated at \$44,141. The fund anticipates spending \$15,000 in training activities and equipment. The fund has a contingency of \$29,141.



Law Enforcement Assessments 94

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 33,161	\$ 38,321	\$ 33,930	\$ 34,181	\$ 33,911
Current year resources					
Interest	\$ 161	\$ 176	\$ 150	\$ 230	\$ 230
Intergovernmental	\$ 18,675	\$ 21,451	\$ 9,500	\$ 12,000	\$ 10,000
Transfers	\$ -				
Total current year resources	\$ 18,836	\$ 21,627	\$ 9,650	\$ 12,230	\$ 10,230
Total resources	\$ 51,997	\$ 59,948	\$ 43,580	\$ 46,411	\$ 44,141
Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Materials and services	\$ 5,348	\$ 9,535	\$ 15,000	\$ 12,500	\$ 15,000
Capital outlay					
Debt service					
2008 Principal Ford Motor Lease 12/01	6,750	15,004	0		
2008 Interest Ford Motor Lease 12/01	1,578	1,227	0		
Transfers					
Contingency			28,580		29,141
Total expenditures	\$ 13,676	\$ 25,766	\$ 43,580	\$ 12,500	\$ 44,141
Ending available working capital	\$ 38,321	\$ 34,181	\$ -	\$ 33,911	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Law Enforcement Assessment Fund Description	2014 Budget
161	176	150	230	94-000-003	Interest Earned	230
18,675	9,781	9,500	12,000	94-000-040	Municipal Court Assessments	10,000
-	11,670	-	-	94-000-100	Miscellaneous	-
-	-	-	-	94-000-400	Transfers In	-
18,836	21,627	9,650	12,230		Total Revenue	10,230
5,348	9,535	15,000	12,500	94-940-240	Law Enforcement & Prevention	15,000
5,348	9,535	15,000	12,500		Total Materials & Services	15,000
-	-	-	-	94-940-306	Vehicle Lease or Purchase	-
-	-	-	-		Total Capital Outlay	-
6,750	15,004	-	-	94-940-500	Vehicle Lease Principal	-
1,577	1,227	-	-	94-940-501	Vehicle Lease Interest	-
8,328	16,231	-	-		Total Debt Service	-
-	-	-	-	94-940-400	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	28,580	-	94-940-600	Contingency	29,141
13,675	25,766	43,580	12,500		Total Expenditures	44,141

WATTS HOUSE FUND 62

PURPOSE:

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

VISION FOR THE YEAR:

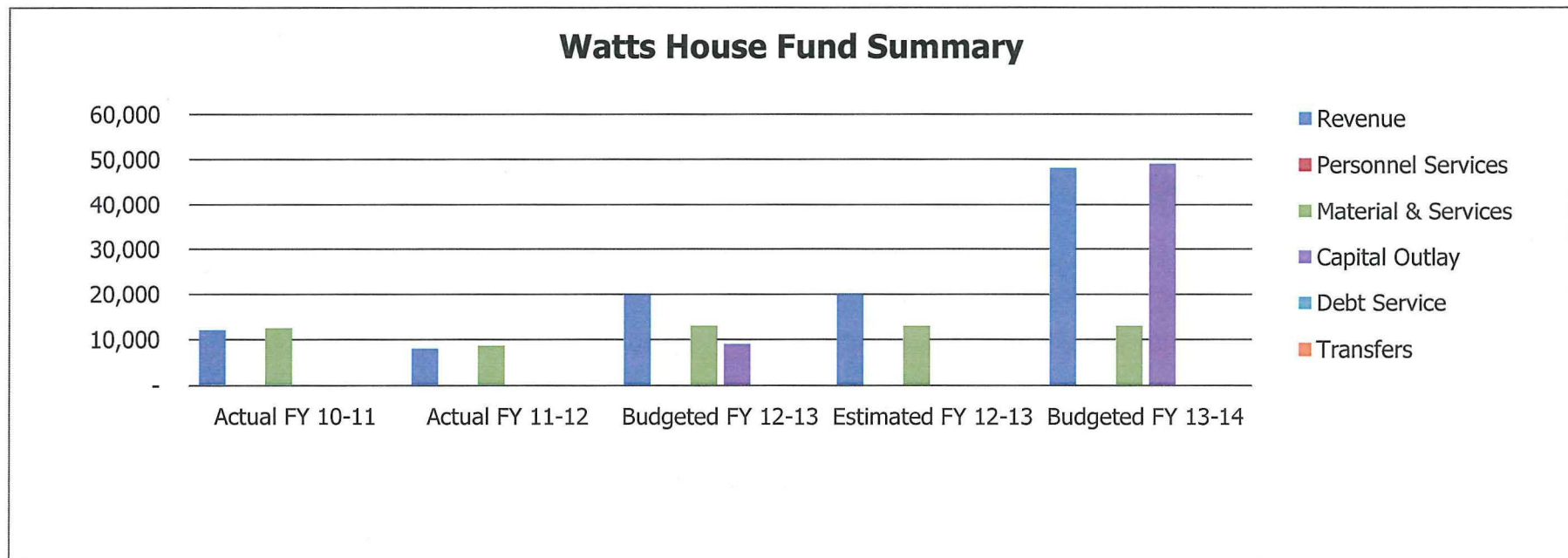
To provide revenue for expenditures related to the Watts House.

COMPLIANCE WITH COUNCIL GOALS:

Maintain community fiscal responsibility
Increase communications with citizens

BUDGET NOTES:

This year has a beginning working balance of \$14,852. The fund anticipates revenue of \$45 in interest, \$20,000 from a state grant and a \$28,000 transfer from the General Fund. Total fund resources are estimated at \$62,897. The fund anticipates spending \$13,000 for materials and services. \$49,000 is budgeted to replace the roof, along with painting and plastering sections of the second floor. Contingency is budgeted at \$897.



Watts House Fund 62

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 8,875	\$ 8,431	\$ 2,471	\$ 7,797	\$ 14,852
Current year resources					
Interest	\$ 56	\$ 42	\$ 45	\$ 55	\$ 45
Intergovernmental					\$ 20,000
Transfers	\$ 12,000	\$ 8,000	\$ 20,000	\$ 20,000	\$ 28,000
Total current year resources	\$ 12,056	\$ 8,042	\$ 20,045	\$ 20,055	\$ 48,045
Total resources	\$ 20,931	\$ 16,473	\$ 22,516	\$ 27,852	\$ 62,897
Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Materials and services	\$ 12,500	\$ 8,676	\$ 13,000	\$ 13,000	\$ 13,000
Capital outlay			9,000		49,000
Transfers					
Contingency			516		897
Total expenditures	\$ 12,500	\$ 8,676	\$ 22,516	\$ 13,000	\$ 62,897
Ending available working capital	\$ 8,431	\$ 7,797	\$ -	\$ 14,852	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Watt House Fund Description	2014 Budget
56	42	45	55	62-000-003	Interest Earned	45
-	-	-	-	62-000-120	Watts House Donations	-
-	-	-	-	62-000-125	Intergovernmental Revenue	20,000
-	-	-	-	62-000-100	Miscellaneous	-
12,000	8,000	20,000	20,000	62-000-401	Transfers In	28,000
12,056	8,042	20,045	20,055		Total Revenue	48,045
10,064	6,110	10,000	10,000	62-620-200	Watts House Maintenance	10,000
2,436	2,566	3,000	3,000	62-620-228	Watts House Utilities	3,000
12,500	8,676	13,000	13,000		Total Materials & Services	13,000
-	-	9,000	-	62-620-326	Council Approved Projects	49,000
-	-	9,000	-		Total Capital Outlay	49,000
-	-	-	-	62-620-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	516	-	62-620-600	Contingency	897
12,500	8,676	22,516	13,000		Total Expenditures	62,897

PEG FEE FUND 61

PURPOSE:

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

VISION FOR THE YEAR:

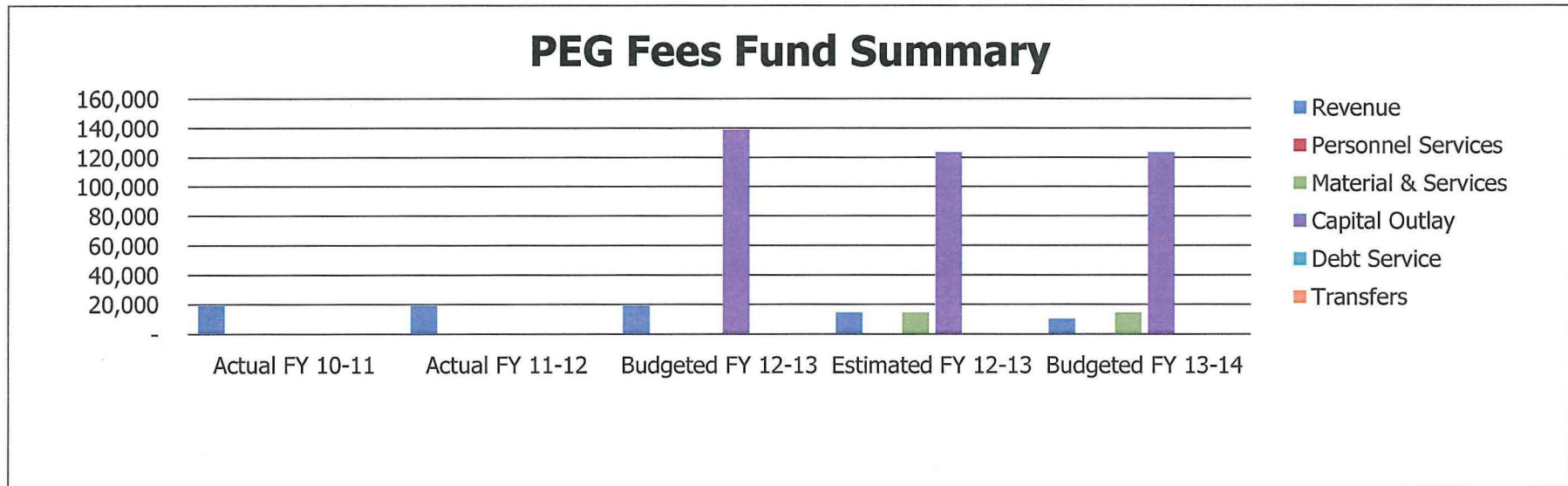
Develop the ability to record our own City committee meetings and make them available for viewing on the City's website.

COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain community fiscal responsibility
- Increase communications with citizens
- Upgrade technologies
- Develop a Scappoose App for social media

BUDGET NOTES:

The fund has a beginning cash position of \$127,748. The fund anticipates PEG Fee revenue of \$9,600 and interest income of \$700. Total fund resources are estimated to be \$138,048. We will continue progress towards the goal of recording all City committee meetings with the ability to view from our website. This will also include upgrading our audio system and related technology to achieve the same goal.



PEG Fee Fund 61

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 81,703	\$ 100,762	\$ 119,817	\$ 119,948	\$ 127,748
Current year resources					
Interest	\$ 477	\$ 590	\$ 550	\$ 700	\$ 700
Intergovernmental	\$ 18,582	\$ 18,596	\$ 18,500	\$ 13,900	\$ 9,600
Transfers					
Total current year resources	\$ 19,059	\$ 19,186	\$ 19,050	\$ 14,600	\$ 10,300
Total resources	\$ 100,762	\$ 119,948	\$ 138,867	\$ 134,548	\$ 138,048
Expenditures					
Materials and services			\$ -		\$ 14,500
Capital outlay			138,867	6,800	123,548
Transfers					
Contingency			0		(0)
Total expenditures	\$ -	\$ -	\$ 138,867	\$ 6,800	\$ 138,048
Ending available working capital	\$ 100,762	\$ 119,948	\$ -	\$ 127,748	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	PEG Fee Fund Description	2014 Budget
477	590	550	700	61-000-003	Interest Earned	700
18,582	18,596	18,500	13,900	61-000-120	Peg Fees	9,600
-	-	-	-	61-000-100	Miscellaneous	-
-	-	-	-	61-000-401	Transfers In	-
19,059	19,186	19,050	14,600		Total Revenue	10,300
-	-	-	-	61-610-228	Utilities	8,400
-	-	-	-	61-610-242	Dues Fees & Subscriptions	6,100
-	-	138,867	6,800	61-610-326	Council Approved Expenditure	123,548
-	-	138,867	6,800		Total Capital Outlay	123,548
-	-	-	-	61-610-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	-	-	61-610-600	Contingency	-
-	-	138,867	6,800		Total Expenditures	138,048

BUILDING FUND 13

PURPOSE:

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

VISION FOR THE YEAR:

The Building department estimates that more than 12 new residential building permits could be taken out this year, along with remodel permits for residential and commercial. The Building Department also anticipates some new commercial building permits being issued. However, the department is taking a conservative approach to estimating revenue for the fiscal year. The Building department will be working with the State Building Code Division and the GIS system to bring E-Permitting for the convenience of new and existing citizens and business in the City. This coming year will be a complete code book change from the 2010 to the 2014 codes. The Building Official will be inspecting most City projects along with any new infrastructure projects coming in the next year.

COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain community fiscal responsibility
- Increase communications with citizens
- Upgrade technologies

BUDGET NOTES:

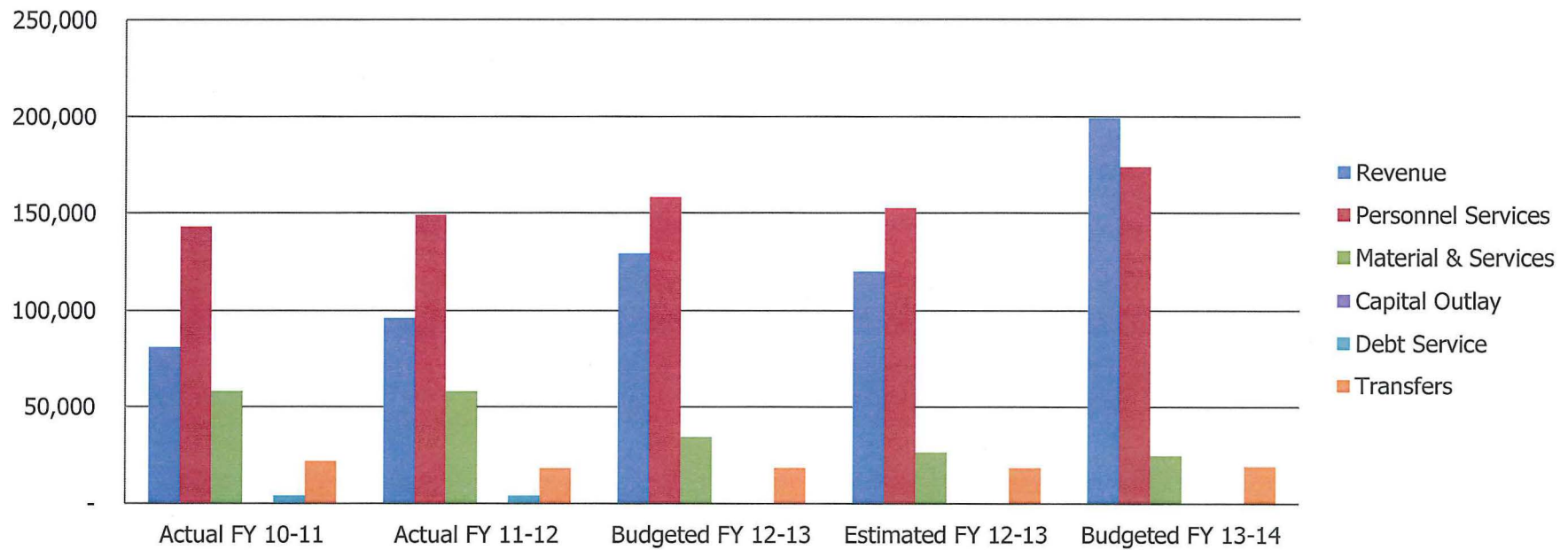
The Building Fund begins the year with a starting position of \$18,413. Permit revenue is anticipated to be \$67,000, interest of \$200 and a transfer from the General Fund of \$132,000 to help with declining revenue. Total anticipated revenue for this fund is projected to be \$199,200. Personnel services costs are budgeted at \$173,782. The Materials and services are estimated at \$24,735. Contractual professional service is the largest expenditure in the operational budget at \$17,000. This is for inspections of commercial and industrial development projects. There will be a transfer to the General Fund of \$18,930 and a contingency of \$166.

NUMBER OF FTE'S: 1.24

PERCENTAGE OF TIME ALLOCATION:

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

Building Fund Summary



Building Fund 13

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 373,288	\$ 227,931	\$ 83,529	\$ 95,312	\$ 18,413
Current year resources					
Interest	\$ 1,475	\$ 892	\$ 975	\$ 200	\$ 200
Permits and licenses	79,649	94,897	58,000	49,900	67,000
Miscellaneous	32	317			
Transfers			70,000	70,000	132,000
Total current year resources	\$ 81,156	\$ 96,106	\$ 128,975	\$ 120,100	\$ 199,200
Total resources	\$ 454,444	\$ 324,037	\$ 212,504	\$ 215,412	\$ 217,613

Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Personnel services	\$ 142,723	\$ 148,853	\$ 158,079	\$ 152,244	\$ 173,782
Materials & services	58,175	58,006	34,424	26,491	24,735
Capital outlay					
Debt service					
2008 Principal Ford Motor Lease 12/01	3,535	3,767			
2008 Interest Ford Motor Lease 12/01	475	243			
Transfers	21,605	17,856	18,264	18,264	18,930
Contingency			1,737		166
Total expenditures	\$ 226,513	\$ 228,725	\$ 212,504	\$ 196,999	\$ 217,613
Ending working capital	\$ 227,931	\$ 95,312	\$ -	\$ 18,413	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Building Department Description	2014 Budget
1,475	892	975	200	13-000-003	Interest Earned	200
56,750	88,965	56,000	48,000	13-000-070	Building Permits	65,000
22,899	5,932	2,000	1,900	13-000-260	Infrastructure Inspection Fees	2,000
31	317	-	-	13-000-100	Miscellaneous	-
-	-	70,000	70,000	13-000-900	Transfers In	132,000
81,156	96,106	128,975	120,100		Total Revenue	199,200
3,091	3,091	3,277	3,091	13-130-100	City Manager	3,248
81,480	82,800	83,118	82,800	13-130-105	Building Official	87,780
1,467	1,572	1,709	1,709	13-130-106	Finance/Office Manager	1,754
739	750	777	777	13-130-108	Office Administrator I	793
1,285	1,370	1,430	1,425	13-130-110	City Recorder	1,458
6,732	6,820	7,090	7,090	13-130-132	CDC Administrator	7,228
-	-	-	-	13-130-142	Overtime	-
23,133	23,655	29,920	26,013	13-130-146	Health Insurance	30,608
16,648	20,619	20,824	20,719	13-130-148	Retirement Benefits	29,642
7,082	7,162	8,182	7,185	13-130-150	Social Security	9,190
1,067	1,014	1,752	1,435	13-130-152	Worker's Compensation	2,081
142,723	148,853	158,079	152,244		Total Personnel Services	173,782
12	11	100	40	13-130-200	Building /Facilities Maintenance	100
-	-	-	-	13-130-202	Equipment Maintenance	-
572	633	904	650	13-130-203	Maintenance Agreements	820
205	35	40	-	13-130-204	Vehicle Maintenance	40
927	-	500	50	13-130-205	Small Equipment	250
939	1,082	1,530	900	13-130-206	Fuel, Oil, Lube	1,105
482	692	1,420	450	13-130-216	Office Supplies	880
2,321	2,355	2,760	2,395	13-130-228	Utilities	2,220
50,884	51,737	25,000	20,200	13-130-230	Contractual/Professional	17,000
20	-	150	-	13-130-234	Miscellaneous	150
-	-	-	-	13-130-238	Insurance	-
812	832	1,500	1,500	13-130-240	Travel/Training	1,500
756	250	370	250	13-130-242	Dues/Fees/Subscriptions	370
58	36	100	-	13-130-244	Publications/Notices/Advertise	100
185	344	50	56	13-130-252	Uniforms & Safety Equipment	200
-	-	-	-	13-130-254	Equipment Rental	-
58,175	58,006	34,424	26,491		Total Materials & Services	24,735
-	-	-	-	13-130-300	Equipment & Furniture	-
-	-	-	-		Total Capital Outlay	-
3,535	3,767	-	-	13-130-500	Vehicle Principle	-
475	243	-	-	13-130-501	Vehicle Interest	-
4,010	4,010	-	-		Total Capital Outlay	-
21,605	17,856	18,264	18,264	13-130-416	Transfer to General Fund	18,930
-	-	-	-	13-130-418	Transfer to Unemployment	-
21,605	17,856	18,264	18,264		Total Transfers	18,930
-	-	1,737	-	13-130-600	Contingency	166
226,513	228,725	212,504	196,999		Total Expenditures	217,613

STREET FUND 20

PURPOSE:

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

VISION FOR THE YEAR:

To provide maintenance and repairs to City owned streets.

COMPLIANCE WITH COUNCIL GOALS:

Invest in community infrastructure
Maintain community fiscal responsibility
Increase communications with citizens
Upgrade technologies

BUDGET:

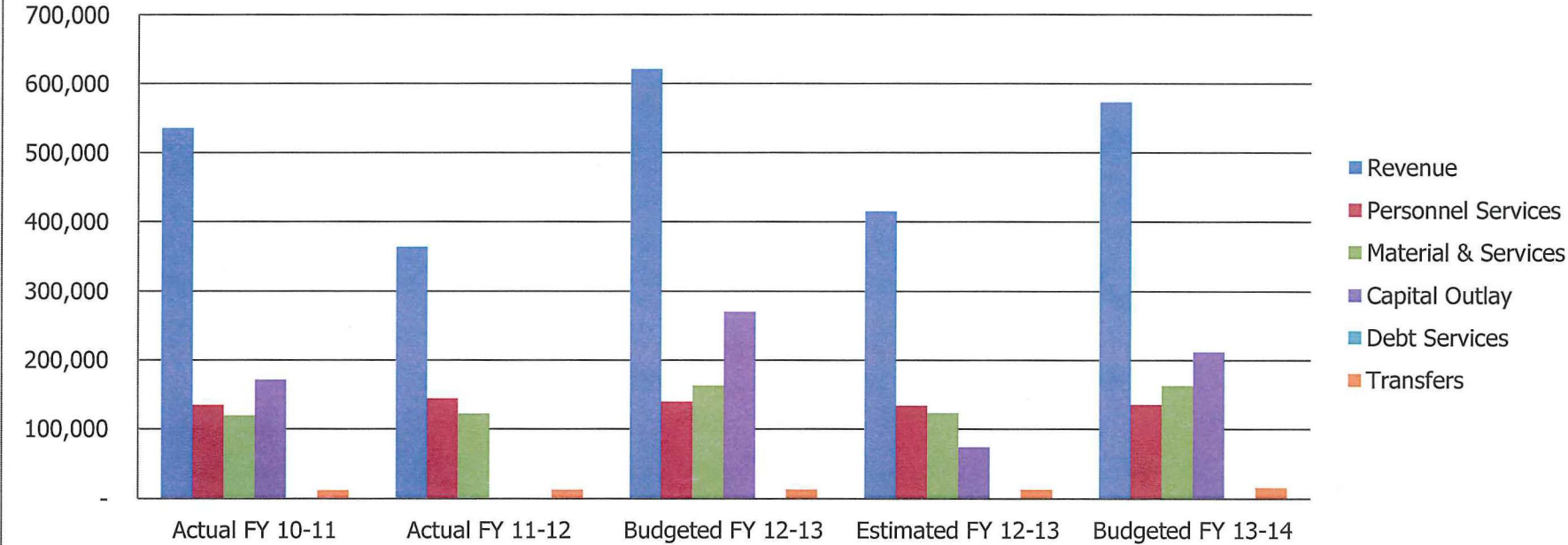
The Street Fund is funded by the state gas tax revenue. The monies received are based on dollars per capita and the federal surface transportation program fund. This year, the per capita rate is \$57.25 per person and our population 6685. The proposed budget shows beginning cash balance of \$366,052 with anticipated revenue of \$572,489. This includes state gas tax \$378,889, surface transportation program \$192,000, and interest income \$1,600. The total anticipated revenue for the fund is \$938,541. The proposed budgeted expenditures for the Street Fund are \$938,541. Personnel services costs are budgeted at \$135,648. Materials and services are budgeted at \$163,143. The fund also budgeted \$212,000 for capital outlay projects which include \$20,000 to replace old street lights and \$192,000 for street resurfacing. The fund anticipates a contingency of \$411,879.

NUMBER OF FTE'S: 1.26

PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator I	2%	Field Services Supervisor	15%	Utility II (3)	30%
City Planner	10%	Office Administrator III	4%	Utility I (2)	20%

Street Fund Summary



Street Fund 20

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 114,263	\$ 211,665	\$ 277,722	\$ 295,283	\$ 366,052
Current year resources					
Interest	\$ 375	\$ 1,184	\$ 1,050	\$ 1,600	\$ 1,600
Intergovernmental	508,873	358,310	620,299	412,604	570,889
Charges for services					
Miscellaneous	300	3,662		1,003	
Transfers	25,242				
Total current year resources	\$ 534,790	\$ 363,155	\$ 621,349	\$ 415,207	\$ 572,489
Total resources	\$ 649,053	\$ 574,820	\$ 899,071	\$ 710,490	\$ 938,541
Expenditures					
Personnel services	\$ 134,267	\$ 144,072	\$ 139,558	\$ 134,121	\$ 135,648
Materials & services	118,895	121,489	163,205	122,939	163,143
Capital outlay	171,438		270,000	73,825	212,000
Debt service					
2008 Principal Ford Motor Lease 12/01	1,209	1,286	674	674	
2008 Interest Ford Motor Lease 12/01	198	122	42	42	
Transfers	11,381	12,567	12,837	12,837	15,871
Contingency			312,755		411,879
Total expenditures	\$ 437,388	\$ 279,537	\$ 899,071	\$ 344,438	\$ 938,541
Ending working capital	\$ 211,665	\$ 295,283	\$ -	\$ 366,052	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Street Fund Description	2014 Budget
375	1,184	1,050	1,600	20-000-003	Interest Earned	1,600
195,777	-	250,000	42,305	20-000-120	Surface Trans Program Funds	192,000
313,096	358,310	370,299	370,299	20-000-160	State Gas Tax	378,889
300	3,662	-	1,003	20-000-100	Miscellaneous	-
25,242	-	-	-	20-000-903	Transfer in Havlik Hwy 30	-
534,790	363,155	621,349	415,207		Total Revenue	572,489
15,453	15,453	16,383	15,453	20-200-100	City Manager	16,239
6,248	6,331	6,577	6,558	20-200-104	City Planner	6,709
11,002	11,787	12,814	12,814	20-200-106	Finance/Office Manager	13,163
739	750	777	774	20-200-108	Office Administrator I	793
9,636	10,277	10,724	10,685	20-200-110	City Recorder	10,937
11,310	11,535	11,946	13,565	20-200-118	Field Service Supervisor	7,979
34,053	36,216	26,207	25,629	20-200-121	Utility Workers	23,923
1,790	1,819	1,891	1,884	20-200-132	CDC Administrator	1,927
187	200	1,105	52	20-200-142	Overtime	200
19,607	21,774	23,242	20,595	20-200-146	Health Insurance	25,140
15,389	19,240	18,139	17,942	20-200-148	Retirement Benefits	20,067
6,814	7,095	7,428	6,545	20-200-150	Social Security	6,550
2,038	1,596	2,325	1,625	20-200-152	Workers' Compensation	2,021
134,267	144,072	139,558	134,121		Total Personnel Services	135,648
1,861	541	1,000	600	20-200-200	Building/Facilities Maintenance	1,500
805	976	1,200	400	20-200-202	Equipment Maintenance	1,200
596	540	1,190	650	20-200-203	Maintenance Agreements	1,190
385	758	2,000	2,000	20-200-204	Vehicle Maintenance	2,500
1,929	5,144	4,000	3,000	20-200-205	Small Equipment	3,775
1,750	1,840	3,810	1,500	20-200-206	Fuel/Oil/Lube	3,498
2,696	7,359	12,000	8,000	20-200-208	Street Maintenance	12,000
13,616	19,931	22,500	13,000	20-200-210	Street Light Maintenance	18,000
2,874	2,523	3,000	3,000	20-200-212	Sign Maintenance	4,025
804	1,131	1,480	1,000	20-200-216	Office Supplies	1,480
3,233	1,827	6,925	5,000	20-200-218	Operational Supplies	6,925
6	160	200	-	20-200-220	Shop Maintenance Supplies	200
29,491	29,346	33,600	30,000	20-200-227	Electrical Operations	33,600
4,380	4,218	5,400	4,500	20-200-228	Utilities	5,700
51,300	38,179	59,900	45,000	20-200-230	Contractual/Professional	62,400
180	186	450	200	20-200-234	Miscellaneous	450
1,172	1,177	1,100	688	20-200-235	Property Tax	700
-	3,672	-	1,044	20-200-238	Insurance	-
344	600	1,500	1,300	20-200-240	Travel/Training	2,000
117	167	300	300	20-200-242	Dues/Fees/Subscriptions	350
436	441	500	757	20-200-244	Publications/Notices/Advertise	500
878	774	1,000	1,000	20-200-252	Uniforms/Safety	1,000
44	-	150	-	20-200-254	Equipment Rental	150
118,895	121,489	163,205	122,939		Total Materials & Services	163,143
-	-	20,000	16,335	20-200-300	Equipment	20,000
171,438	-	250,000	57,490	20-200-305	Street Improvements	192,000
171,438	-	270,000	73,825		Total Capital Outlay	212,000
1,209	1,286	674	674	20-200-500	Vehicle Lease Principal	-
199	122	42	42	20-200-501	Vehicle Lease Interest	-
1,408	1,408	716	716		Total Debt Service	-
11,381	12,567	12,837	12,837	20-200-410	Transfer to GF ISF	15,871
-	-	-	-	20-200-418	Transfer to Unemployment	-
11,381	12,567	12,837	12,837		Total Transfers	15,871
-	-	312,755	-	20-200-600	Contingency	411,879
437,388	279,537	899,071	344,438		Total Expenditures	938,541

FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

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

VISION FOR THE YEAR:

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

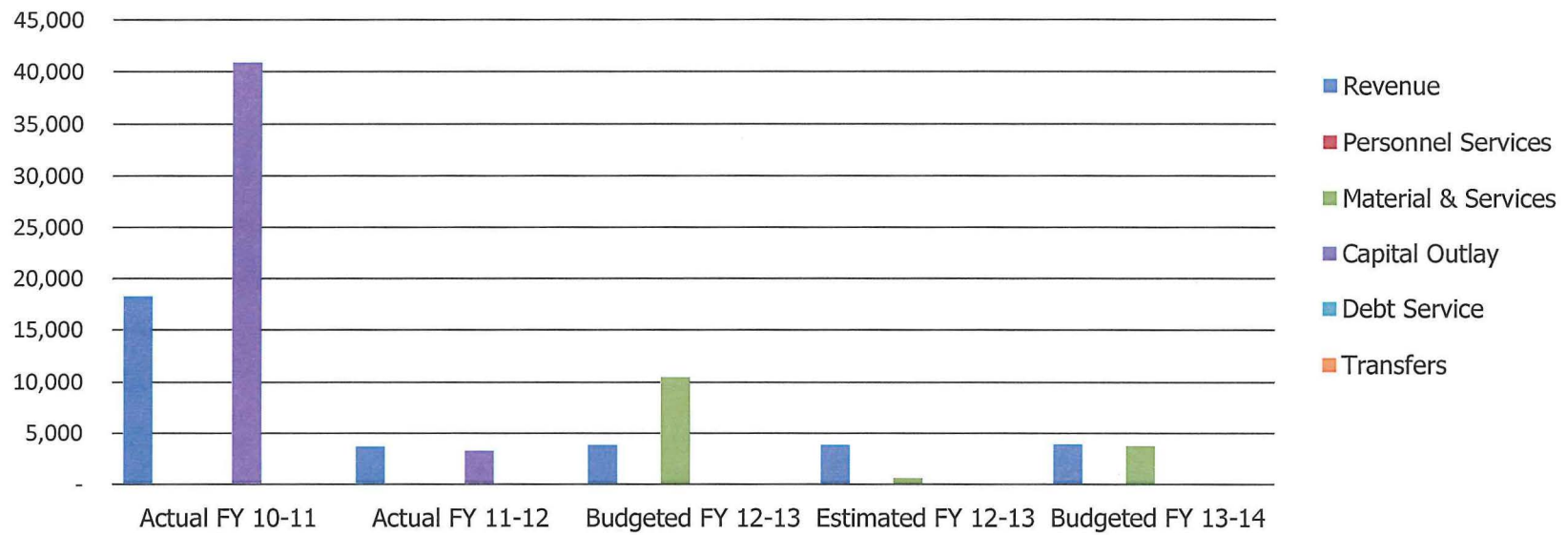
COMPLIANCE WITH COUNCIL GOALS:

Invest in community infrastructure
Develop a Crown Zellerbach bike cruise.
Develop a river walking trail.
Maintain responsible fiscal management.
Increase communications with citizens
Promote biking activities around the community
Upgrade technologies

BUDGET NOTES:

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$20,890. The fund anticipates revenue in the amount of \$3,937. The City expects to receive \$3,827 from the one percent transfer of the state gas tax revenue received, and \$110 will be from interest income. The total revenue for the fund is \$24,827. The City plans to spend \$3,750 for repairs and maintenance of the foot paths. The fund anticipates a contingency of \$21,077.

Foot Path & Bicycle Trail Fund Summary



Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 39,796	\$ 17,166	\$ 17,613	\$ 17,603	\$ 20,890
Current year resources					
Interest	\$ 109	\$ 88	\$ 100	\$ 110	\$ 110
Intergovernmental	18,163	3,619	3,740	3,777	3,827
Total current year resources	\$ 18,272	\$ 3,707	\$ 3,840	\$ 3,887	\$ 3,937
Total resources	\$ 58,068	\$ 20,873	\$ 21,453	\$ 21,490	\$ 24,827
Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed FY 13-14
Material & services			\$ 10,500	\$ 600	\$ 3,750
Capital outlay	40,902	3,270			
Transfers					
Contingency			10,953		21,077
Total expenditures	\$ 40,902	\$ 3,270	\$ 21,453	\$ 600	\$ 24,827
Ending working capital	\$ 17,166	\$ 17,603	\$ -	\$ 20,890	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Foot Path & Bicycle Trails Fund Description	2014 Budget
109	88	100	110	25-000-003	Interest Earned	110
3,163	3,619	3,740	3,777	25-000-160	State Gas Tax (1%)	3,827
15,000	-	-	-	25-000-170	Intergovernmental Revenue	-
18,272	3,707	3,840	3,887		Total Revenue	3,937
-	-	1,000	600	25-250-218	Operational Supplies	1,000
-	-	9,500	-	25-250-230	Contractual Professional	2,750
-	-	10,500	600		Total Materials & Services	3,750
40,902	3,270	-	-	25-250-326	Council Approved Projects	-
40,902	3,270	-	-		Total Capital Outlay	-
-	-	-	-	25-250-410	Transfer to Street Fund	-
-	-	-	-		Total Transfers	-
-	-	10,953	-	25-250-600	Contingency	21,077
40,902	3,270	21,453	600		Total Expenditures	24,827

STORM DRAINAGE FUND 26

PURPOSE:

This fund was created with the intention to provide the revenue needed to meet federal and state storm water requirements.

VISION FOR THE YEAR:

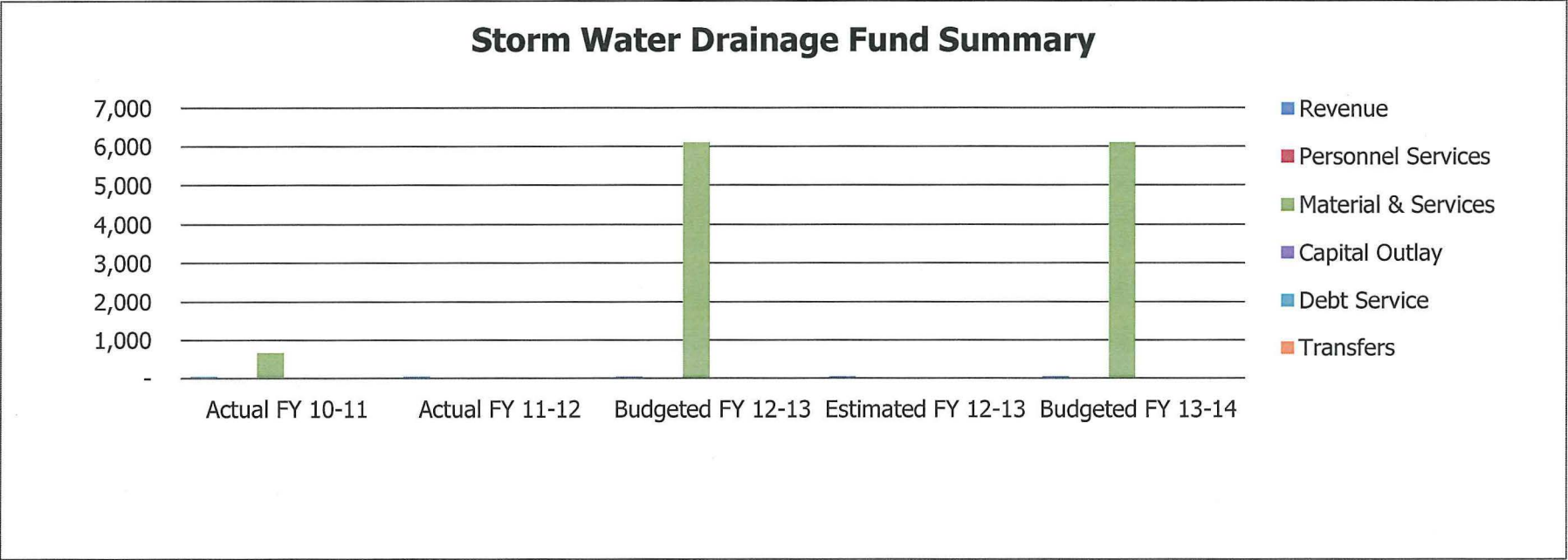
Develop a Storm Water Management Plan and provide maintenance to the system.

COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Increase communications with citizens
- Upgrade technologies

BUDGET NOTES:

The beginning Storm Drainage fund balance is \$6,428. The budget anticipates revenue of \$40 from interest income. The total fund resources are \$6,468. The fund anticipated expenditures of \$6,100 for materials and services. The contingency line item is \$368.



Storm Drainage Fund 26

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 6,981	\$ 6,355	\$ 6,387	\$ 6,388	\$ 6,428
Current year resources					
Interest	\$ 35	\$ 33	\$ 32	\$ 40	\$ 40
Intergovernmental					
Charges for services					
Miscellaneous					
Transfers					
Total current year resources	\$ 35	\$ 33	\$ 32	\$ 40	\$ 40
Total resources	\$ 7,016	\$ 6,388	\$ 6,419	\$ 6,428	\$ 6,468
Expenditures					
Personnel services					
Materials & services	661		6,100		6,100
Capital outlay					
Transfers					
Contingency			319	0	368
Total expenditures	\$ 661	\$ -	\$ 6,419	\$ -	\$ 6,468
Ending working capital	\$ 6,355	\$ 6,388	\$ -	\$ 6,428	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Storm Drainage Fund Description	2014 Budget
35	33	32	40	26-000-003	Interest Earned	40
-	-	-	-	26-000-220	User Fees	-
-	-	-	-	26-000-100	Miscellaneous	-
-	-	-	-	26-000-902	Transfer in General Fund	-
35	33	32	40		Total Revenue	40
661		-	-	26-260-230	Contractual/Professional	-
-	-	5,600	-	26-260-242	Dues/Fees/Subscriptions	5,600
-	-	500	-	26-260-244	Publications/Notices/Advertise	500
661	-	6,100	-		Total Materials & Services	6,100
-	-	319	-	26-260-600	Contingency	368
661	-	6,419	-		Total Expenditures	6,468

STORM DRAINAGE SDC FUND 28

PURPOSE:

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

VISION FOR THE YEAR:

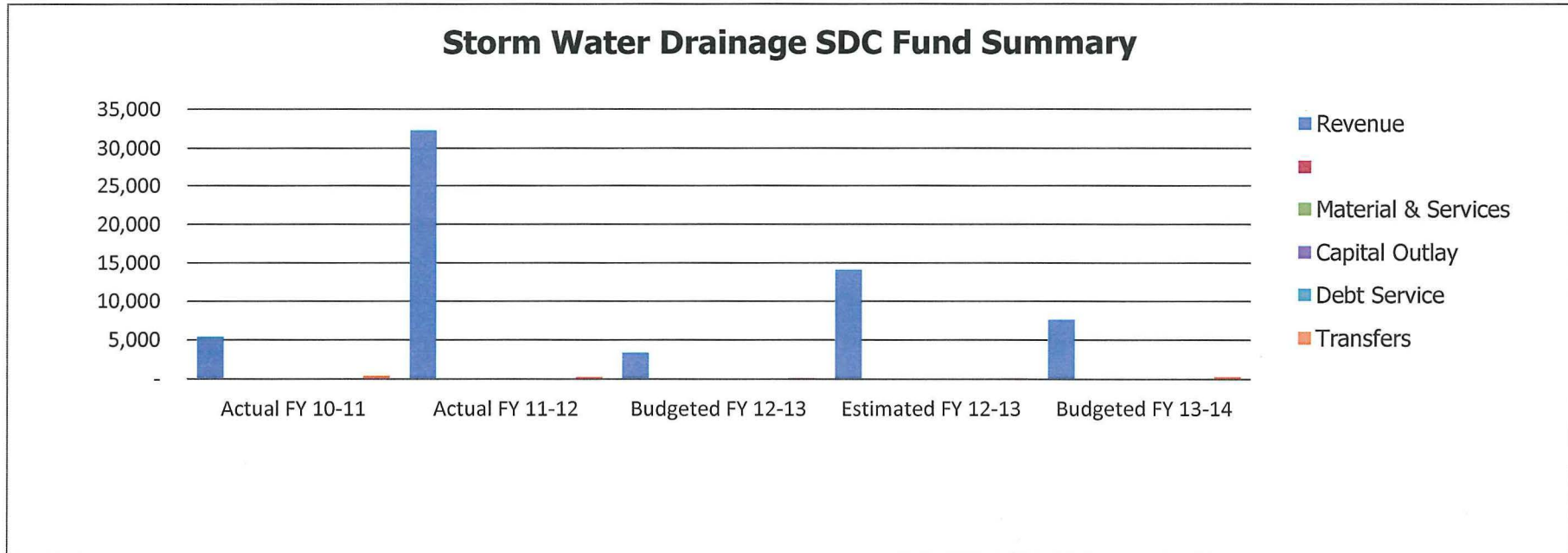
There are no specific projects identified within this fund for the coming budget year.

COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Increase communications with citizens
- Upgrade technologies

BUDGET NOTES:

The Storm Drainage SDC fund has a beginning cash position of \$172,861. The fund expects to be able to collect \$6,586 in SDC fees and \$1,035 in interest income for a current year resource total of \$7,621. The total fund resources are \$180,482. The only expenditure in the fund is a transfer of \$329 made to the General Fund to cover administrative costs. There is a contingency of \$180,153.



Storm Drainage SDC 28

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 121,956	\$ 126,920	\$ 157,780	\$ 158,884	\$ 172,861
Current year resources					
Interest	\$ 648	\$ 799	\$ 750	\$ 1,035	\$ 1,035
Intergovernmental	-	-	-	-	-
System development charges	4,709	31,427	2,650	13,075	6,586
Transfers					
Total current year resources	\$ 5,357	\$ 32,226	\$ 3,400	\$ 14,110	\$ 7,621
Total resources	\$ 127,313	\$ 159,146	\$ 161,180	\$ 172,994	\$ 180,482
Expenditures					
Material & services					
Capital outlay					
Transfers	393	262	133	133	329
Contingency			161,047		180,153
Total expenditures	\$ 393	\$ 262	\$ 161,180	\$ 133	\$ 180,482
Ending working capital	\$ 126,920	\$ 158,884	\$ -	\$ 172,861	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Storm Drainage SDC Fund Description	2014 Budget
648	799	750	1,035	28-000-003	Interest Earned	1,035
-	-	-	-	28-000-100	Miscellaneous	-
-	-	-	-	28-000-400	Transfers In	-
4,709	31,427	2,650	13,075	28-000-993	Storm Drainage SDC	6,586
5,357	32,226	3,400	14,110		Total Revenue	7,621
-	-	-	-	28-280-312	Council Approved Projects	-
-	-	-	-	28-280-314	Storm Drainage Improvements	-
-	-	-	-		Total Capital Outlay	-
393	262	133	133	28-280-400	Transfers Out	329
393	262	133	133		Total Transfers	329
-	-	161,047	-	28-280-600	Contingency	180,153
393	262	161,180	133		Total Expenditures	180,482

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.

VISION FOR THE YEAR:

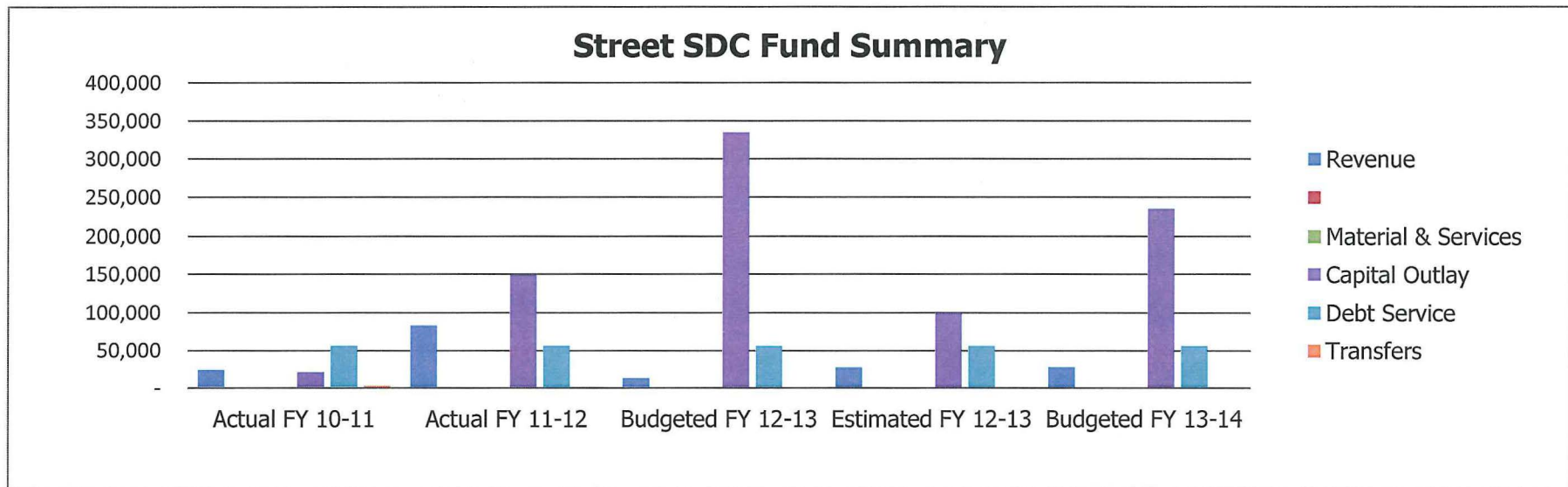
The N.E. 3rd Street capacity improvement project will be complete this year. This will connect N.E. 3rd Street to Crown Zellerbach Road and provide for better connectivity in the northeast part of the city.

COMPLIANCE WITH COUNCIL GOALS:

Invest in community infrastructure
Maintain responsible fiscal management.
Upgrade technologies

BUDGET NOTES:

The Street SDC fund is projected to have a beginning cash of \$459,393. The fund anticipates a collection of SDC revenue of \$24,264 and interest revenue of \$3,565 for a current year resource total of \$27,829. The total estimated fund revenue is \$487,222. The proposed expenditures for the Street SDC fund are \$487,222. This includes \$235,000 to finish the capacity improvement project on N. E. 3rd Street. The yearly loan payment for the Crown Zellerbach Road which is \$56,213 this loan will mature in 2019. A transfer to the General Fund of \$1,213 to cover administrative costs and the contingency line item is \$194,796.



Street SDC Fund 30

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 767,810	\$ 712,047	\$ 574,767	\$ 588,419	\$ 459,393
Current year resources					
Interest	\$ 3,848	\$ 3,276	\$ 3,200	\$ 3,565	\$ 3,565
Intergovernmental	-				
System development charges	19,883	79,695	9,755	24,110	24,264
Miscellaneous					
Transfers					
Total current year resources	\$ 23,731	\$ 82,971	\$ 12,955	\$ 27,675	\$ 27,829
Total resources	\$ 791,541	\$ 795,018	\$ 587,722	\$ 616,094	\$ 487,222
Expenditures					
Material & services					
Capital outlay	21,064	148,908	335,000	100,000	235,000
Debt service					
2004 Principal-OTIB0025 1/02	39,494	41,921	43,598	43,598	45,342
2004 Interest-OTIB0025 1/02	16,719	14,292	12,615	12,615	10,871
Transfers	2,217	1,478	488	488	1,213
Contingency			196,021		194,796
Total expenditures	\$ 79,494	\$ 206,599	\$ 587,722	\$ 156,701	\$ 487,222
Ending working capital	\$ 712,047	\$ 588,419	\$ -	\$ 459,393	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Street SDC Fund Description	2014 Budget
3,848	3,276	3,200	3,565	30-000-003	Interest Earned	3,565
-	-	-	-	30-000-150	Intergovernmental Revenue	-
-	-	-	-	30-000-100	Miscellaneous	-
19,883	79,695	9,755	24,110	30-000-993	Street SDC Ext. Cap. Improvements.	24,264
23,731	82,971	12,955	27,675		Total Revenue	27,829
21,064	-	-	-	30-300-312	Council Approved Projects	-
-	148,908	335,000	100,000	30-300-314	Street Extra Capacity Improvements	235,000
21,064	148,908	335,000	100,000		Total Capital Outlay	235,000
39,494	41,921	43,598	43,598	30-300-150	Principal Crown Zellerbach	45,342
16,719	14,292	12,615	12,615	30-300-151	Interest Crown Zellerbach	10,871
56,213	56,213	56,213	56,213		Total Debt Services	56,213
2,217	1,478	488	488	30-300-402	Transfer to GF SDC Admin.	1,213
2,217	1,478	488	488		Total Transfers	1,213
-	-	196,021	-	30-300-600	Contingency	194,796
79,494	206,599	587,722	156,701		Total Expenditures	487,222

PARK SDC FUND 35

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Invest in community infrastructure

Maintain responsible fiscal management.

Upgrade technologies

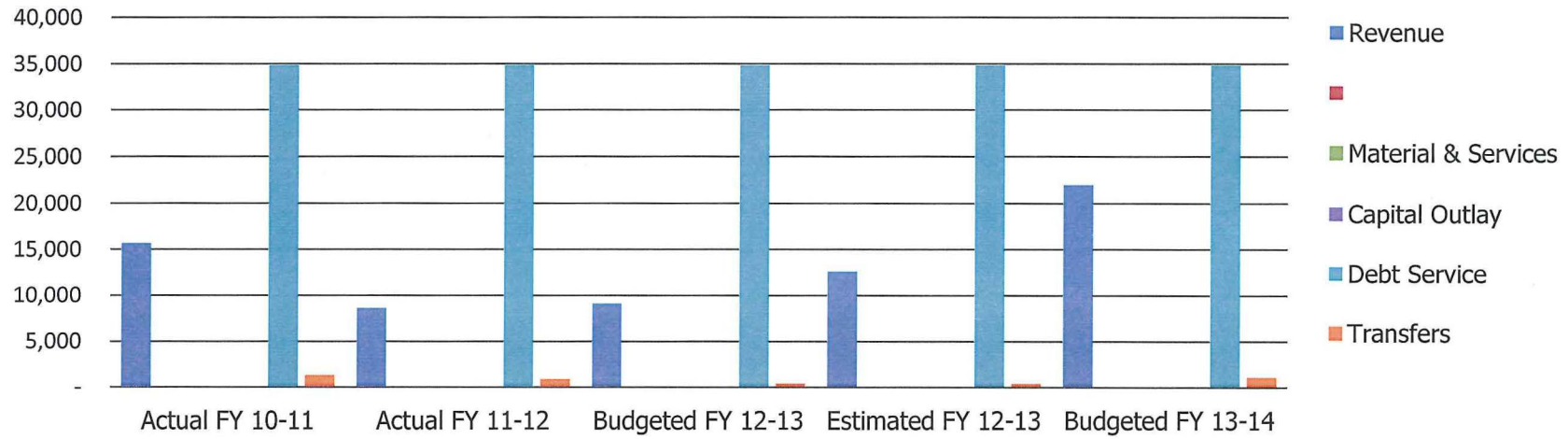
Develop a boat ramp at the Chapman Landing area

Develop a river walk trail

BUDGET NOTES:

Beginning cash position in the Parks SDC fund is \$14,255. The city anticipates \$160 in interest revenue and \$21,842 SDC revenue. The total fund revenue is \$36,257. On the expenditure side, the City has budgeted for debt service in the amount of \$34,825, as this loan matures in 2014. It was anticipated the City would pay off this loan with General Fund resources at maturity. However, because of the concern regarding finances, staff will be recommending that the City refinance the loan for another five years. There will be a transfer of \$1,092 to the General Fund to cover the administrative cost. The fund has a contingency of \$340.

Parks SDC Fund Summary



Parks SDC Fund 35

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 84,519	\$ 64,017	\$ 33,809	\$ 36,918	\$ 14,255
Current year resources					
Interest	\$ 384	\$ 254	\$ 300	\$ 160	\$ 160
Intergovernmental			-		
System development charges	15,241	8,341	8,790	12,443	21,842
Transfers					
Total current year resources	\$ 15,625	\$ 8,595	\$ 9,090	\$ 12,603	\$ 22,002
Total resources	\$ 100,144	\$ 72,612	\$ 42,899	\$ 49,521	\$ 36,257

Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Materials & services			\$ -		
Capital outlay		-	-		
Debt service					
2010 Principal 20013576242 4/1 & 10/1	20,511	21,287	22,093	22,093	22,929
2010 Interest 20013576242 4/1 & 10/1	14,314	13,538	12,733	12,733	11,896
Transfers	1,302	868	440	440	1,092
Contingency			7,633		340
Total expenditures	\$ 36,127	\$ 35,693	\$ 42,899	\$ 35,266	\$ 36,257
Ending working capital	\$ 64,017	\$ 36,918	\$ -	\$ 14,255	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Park SDC Fund Description	2014 Budget
385	254	300	160	35-000-003	Interest Earned	160
-	-	-	-	35-000-426	Transfers In	-
15,241	8,341	8,790	12,443	35-000-993	Parks SDC - Ext. Cap	21,842
15,626	8,595	9,090	12,603		Total Revenue	22,002
-	-	-	-	35-350-312	Council Approved Projects	-
-	-	-	-	35-350-314	Parks Extra Capacity Improve	-
-	-	-	-		Total Capital Outlay	-
20,511	21,287	22,093	22,093	35-350-150	Installment Note Principal	22,929
14,314	13,538	12,733	12,733	35-350-151	Installment Note Interest	11,896
34,825	34,825	34,826	34,826		Total Debt Services	34,825
1,302	868	440	440	35-350-902	Transfer to GF SDC Admin	1,092
-	-	-	-	35-350-903	Transfer to Park	-
1,302	868	440	440		Total Transfers	1,092
-	-	7,633	-	35-350-600	Contingency	340
36,127	35,693	42,899	35,266		Total Expenditures	36,257

POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

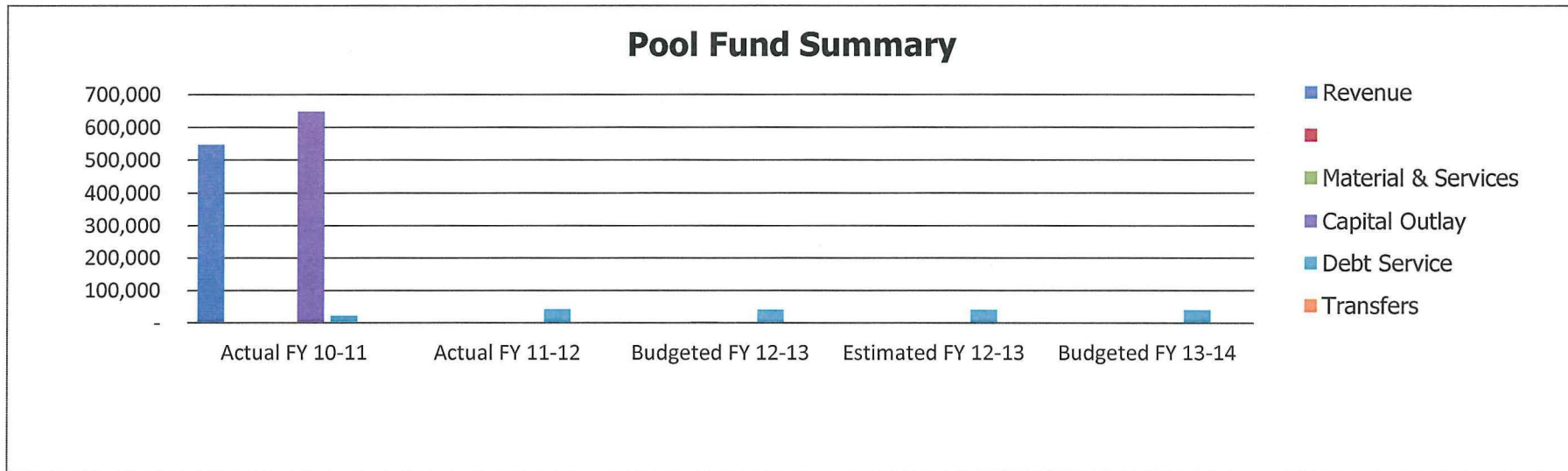
There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Increase communications with citizens
- Attract a YMCA/YWCA to the community
- Explore an outdoor swimming pool

BUDGET NOTES:

The budget has a beginning cash position of \$191,411. Interest income is projected to be \$1,350. Total fund revenue is \$192,761. The budget anticipates expenditures of \$41,013 for debt service. The fund anticipates a contingency of \$151,748.



Pool Fund 15

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 398,118	\$ 273,083	\$ 231,844	\$ 231,869	\$ 191,411
Current year resources					
Interest	\$ 1,578	\$ 1,289	\$ 1,265	\$ 1,350	\$ 1,350
Intergovernmental Transfers	\$ 544,310	\$ 97			
Total current year resources	\$ 545,888	\$ 1,386	\$ 1,265	\$ 1,350	\$ 1,350
Total resources	\$ 944,006	\$ 274,469	\$ 233,109	\$ 233,219	\$ 192,761
Expenditures					
Materials & services	\$ 1,808		\$ 3,500		
Capital outlay	647,515				
Debt service					
2010 Principal-USNB 0000000034 2/26 & 8/26	13,707	27,414	27,414	27,414	27,414
2010 Interest-USNB 0000000034 2/26 & 8/26	7,893	15,187	14,394	14,394	13,599
Transfers					
Contingency			187,801		151,748
Total expenditures	\$ 670,923	\$ 42,600	\$ 233,109	\$ 41,808	\$ 192,761
Other requirements					
Unappropriated ending fund balance	\$ -		\$ -	\$ -	\$ -
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 273,083	\$ 231,869	\$ -	\$ 191,411	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Pool Fund Description	2014 Budget
-	97	-	-	15-000-100	Pool Revenue	-
1,578	1,289	1,265	1,350	15-000-003	Interest Earned	1,350
544,310	-	-	-	15-000-160	Loan Proceeds	-
-	-	-	-	15-000-900	Transfer in General Fund	-
545,888	1,386	1,265	1,350		Total Revenue	1,350
-	-	3,500	-	15-150-235	Property Tax	-
1,808	-	-	-	15-150-242	Dues, Fees & Subscriptions	-
1,808	-	3,500	-		Total Materials & Services	-
647,515	-	-	-	15-150-326	Council Approved Improvement	-
647,515	-	-	-		Total Capital Outlay	-
13,707	27,414	27,414	27,414	15-150-150	Principal	27,414
7,893	15,187	14,394	14,394	15-150-151	Interest	13,599
21,600	42,600	41,808	41,808		Total Debt Service	41,013
				15-150-401	Transfer to General Fund	
-	-	-	-		Total Transfers	-
-	-	187,801	-	15-150-600	Contingency	151,748
670,923	42,600	233,109	41,808		Total Expenditures	192,761

UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

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

VISION FOR THE YEAR:

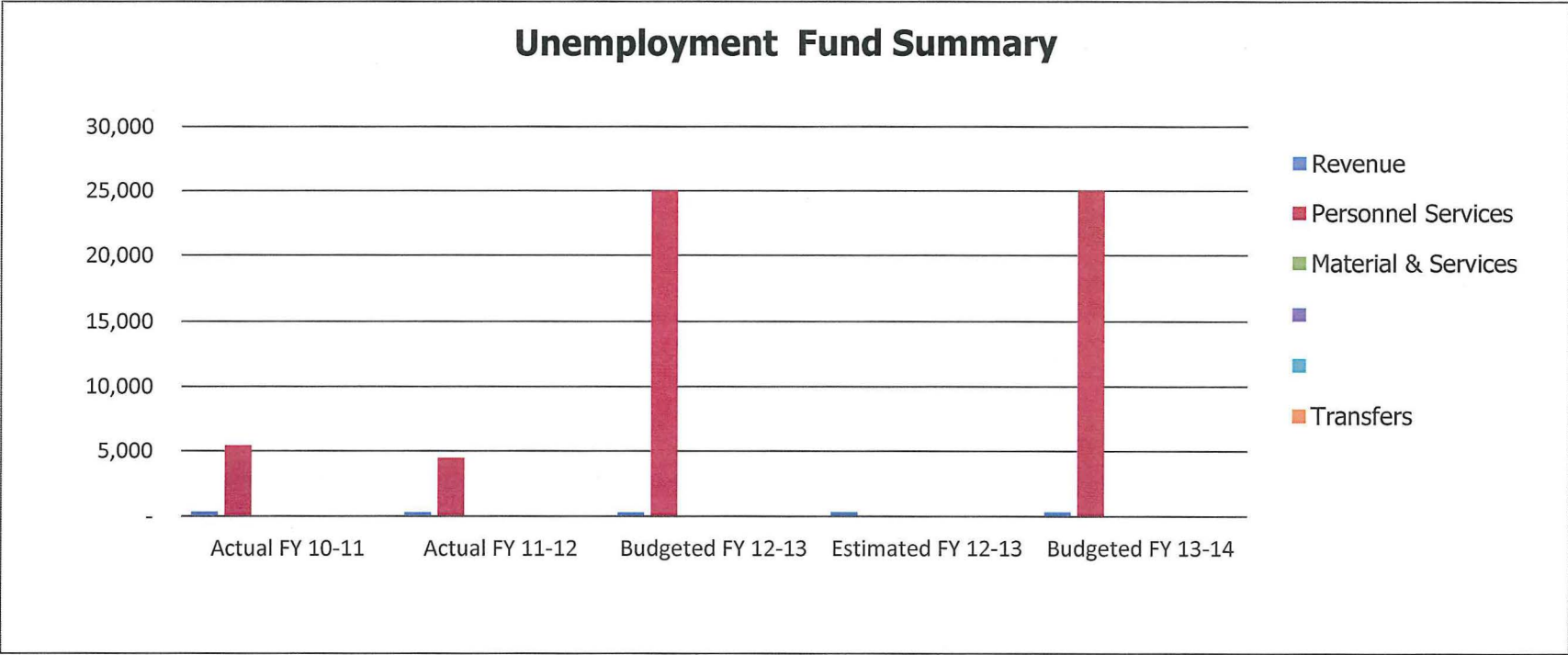
No staffing reductions are anticipated in this current budget year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

BUDGET NOTES:

The proposed budget has a beginning cash position of \$56,717. The fund anticipates interest income of \$350. Total fund revenue is \$57,067. The fund does list an expenditure of \$25,000 in the personnel services to cover any past or future claims. The fund has a contingency of \$32,067.



Unemployment Insurance Fund 87

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 65,597	\$ 60,508	\$ 56,353	\$ 56,367	\$ 56,717
Current year resources					
Interest	\$ 334	\$ 296	\$ 300	\$ 350	\$ 350
Transfers					
Total current year resources	\$ 334	\$ 296	\$ 300	\$ 350	\$ 350
Total resources	\$ 65,931	\$ 60,804	\$ 56,653	\$ 56,717	\$ 57,067
Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Personnel services	5,423	4,437	25,000		25,000
Contingency			31,653		32,067
Total expenditures	\$ 5,423	\$ 4,437	\$ 56,653	\$ -	\$ 57,067
Ending working capital	\$ 60,508	\$ 56,367	\$ -	\$ 56,717	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Unemployment Insurance Fund Description	2014 Budget
334	296	300	350	87-000-003	Interest Earned	350
-	-	-	-	87-000-902	Transfer in General Fund	-
-	-	-	-	87-000-903	Transfer in Building Fund	-
-	-	-	-	87-000-904	Transfer in Water Fund	-
-	-	-	-	87-000-905	Transfer in Sewer Fund	-
-	-	-	-	87-000-906	Transfer in Street Fund	-
-	-	-	-	87-000-907	Transfer in Planning Fund	-
-	-	-	-	87-000-909	Transfer in Court Fund	-
334	296	300	350		Total Revenue	350
5,423	4,437	25,000	-	87-870-154	Unemployment Insurance Benefits	25,000
5,423	4,437	25,000	-		Total Personnel Services	25,000
-	-	31,653	-	87-870-600	Contingency	32,067
5,423	4,437	56,653	-		Total Expenditures	57,067

UTILITY WATER FUND 40

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Increase communications with citizens
- Upgrade technologies

BUDGET NOTES:

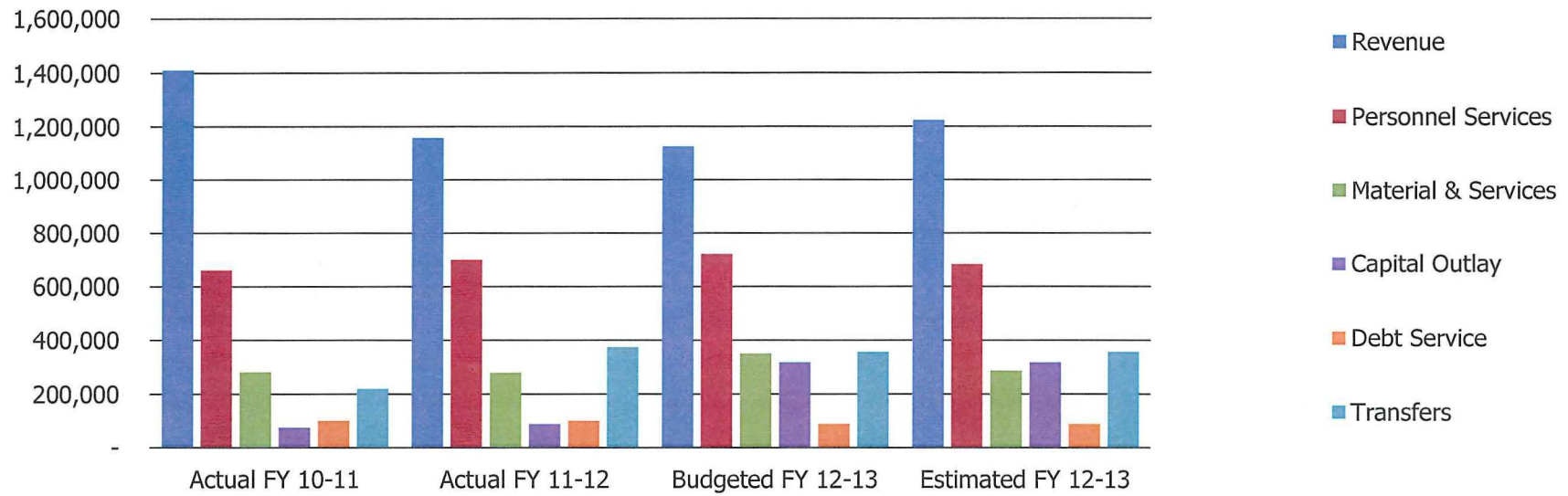
For the 13 -14 budget year, the Water Fund will begin the year with a cash carryover of \$355,422. The Fund expects to collect \$971,883 in water user fees, \$257,500 in user fees for infrastructure, \$4,300 in interest income, and \$440,000 from the sale of timber at Gourlay Creek. The total fund revenue is \$1,674,183. Proposed expenditures in the water fund include \$629,593 for personnel services. The fund budgets \$341,379 for materials and services and \$600,000 for capital outlay. Within those line items, the fund has budgeted \$150,000 for well rehabilitation and new source discovery, \$200,000 for dam cleaning, \$100,000 for repairs to the South Fork dam bypass, and \$150,000 for the J.P. West Road bridge project. The fund budgets \$81,439 for debt service and \$212,297 for transfers to other funds. \$169,281 of the transfer amount goes to the Water SDC fund to cover loan payments associated with that fund. The projected contingency is \$164,897.

NUMBER OF FTE’S: 6.74

PERCENTAGE OF TIME ALLOCATION:

City Manager	20%	City Recorder	20%	Finance Administrator	22%
Office Administrator I	44%	City Planner	20%	Office Administrator III	38%
Field Services Supervisor	30%	Operator III	20%	Utility Worker II (3)	110%
Operator II	100%	Utility Worker I (2)	70%	Treatment Plant Supervisor	180%

Utility Water Fund Summary



Utility Water Fund 40

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 1,178,679	\$ 1,251,160	\$ 780,722	\$ 867,432	\$ 355,422
Current year resources					
Interest	\$ 6,018	\$ 5,183	\$ 5,200	\$ 4,300	\$ 4,300
Charges for services	833,834	890,933	862,500	959,913	971,883
Charges for services infrastructure	257,031	257,612	257,500	259,200	257,500
Miscellaneous	484	4,514	500	204	500
System development charges	9,368				
Timber sale					440,000
Transfers	302,440				
Total water	\$ 1,409,175	\$ 1,158,241	\$ 1,125,700	\$ 1,223,617	\$ 1,674,183
Total current year resources	\$ 1,409,175	\$ 1,158,241	\$ 1,125,700	\$ 1,223,617	\$ 1,674,183
Total resources	\$ 2,587,854	\$ 2,409,401	\$ 1,906,422	\$ 2,091,049	\$ 2,029,605
Expenditures					
Personnel services	\$ 659,240	\$ 699,274	\$ 720,543	\$ 683,021	\$ 629,593
Materials & services	282,210	280,637	351,249	288,931	341,379
Capital outlay	75,301	87,561	318,000	318,000	600,000
Debt service					
2009 Principal S03003B 12/01	43,351	41,126	44,208	42,639	44,208
2009 Interest S03003B 12/01	38,088	40,313	37,231	38,800	37,231
2008 Principal Ford Motor Lease 12/01	16,275	17,322	7,292	7,292	
2008 Interest Ford Motor Lease 12/01	2,631	1,584	457	457	
Transfers	219,598	374,153	356,487	356,487	212,297
Contingency			70,955		164,897
Total expenditures	\$ 1,336,694	\$ 1,541,969	\$ 1,906,422	\$ 1,735,627	\$ 2,029,605
Ending working capital	\$ 1,251,160	\$ 867,432	\$ -	\$ 355,422	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Utility Water Fund Description	2014 Budget
6,018	5,183	5,200	4,300	40-000-003	Interest Earned	4,300
-	-	-	-	40-000-245	Timber Sale	440,000
828,905	885,809	858,000	956,963	40-000-220	User Fees	966,963
257,032	257,612	257,500	259,200	40-000-222	User Fees Water Infrastructure	257,500
3,612	4,136	2,500	2,450	40-000-240	Hookup Fees	4,200
1,316	987	2,000	500	40-000-263	Construction Water	720
484	4,514	500	204	40-000-100	Miscellaneous	500
302,440	-	-	-	40-000-276	Transfer In Dutch Canyon	-
-	-	-	-	40-000-278	Transfer in Water SDC	-
9,368	-	-	-	40-000-911	Water SDC Reimbursement 27%	-
1,409,175	1,158,241	1,125,700	1,223,617		Total Revenue	1,674,183
20,604	20,604	21,845	20,604	40-400-100	City Manager	21,653
12,496	12,661	13,154	13,117	40-400-104	City Planner	13,417
16,136	17,287	18,795	18,795	40-400-106	Finance/Office Manager	19,306
16,250	16,509	17,099	17,099	40-400-108	Office Administrator I	17,438
12,848	13,703	14,299	14,246	40-400-110	City Recorder	14,583
75,397	76,903	79,637	79,637	40-400-114	Treatment Plant Supervisor	21,649
41,468	42,296	23,891	27,500	40-400-118	Field Service Supervisor	15,959
119,691	122,953	130,066	126,908	40-400-120	Operator	133,915
97,717	103,741	94,043	92,145	40-400-121	Utility Worker	86,836
16,993	17,278	17,962	17,895	40-400-132	CDC Administrator	18,310
1,741	3,013	8,966	2,550	40-400-142	Overtime	6,365
108,254	116,380	136,213	118,100	40-400-146	Health Insurance	125,492
74,303	92,720	91,472	89,200	40-400-148	Retirement Benefits	92,101
32,574	33,625	36,939	32,300	40-400-150	Social Security	29,555
12,766	9,600	16,162	12,925	40-400-152	Worker's Compensation	13,014
659,240	699,274	720,543	683,021		Total Personnel Services	629,593
7,155	15,311	22,555	22,555	40-400-200	Building/Facilities Maintenance	21,000
13,951	18,642	11,621	18,500	40-400-202	Equipment Maintenance	11,621
2,479	4,215	4,600	4,080	40-400-203	Maintenance Agreements	2,720
603	2,640	5,000	4,000	40-400-204	Vehicle Maintenance	5,000
4,625	6,344	8,000	8,000	40-400-205	Small Equipment	8,925
6,093	8,619	11,325	4,000	40-400-206	Fuel/Oil/Lube	8,325
5,059	7,715	11,380	5,000	40-400-216	Office Supplies	9,380
17,153	22,173	25,000	21,000	40-400-218	Operational Supplies	26,575
6	91	900	100	40-400-220	Shop Maintenance Supplies	400
4,489	3,522	2,750	2,000	40-400-222	Lab Supplies	2,790
17,666	25,373	23,915	25,000	40-400-224	Chemicals	25,915
-	-	-	-	40-400-226	Service Parts	-
46,190	41,032	48,000	40,500	40-400-227	Electrical Operation - Treat	48,000
22,060	22,216	24,900	14,700	40-400-228	Utilities	20,220
11,831	13,638	13,200	17,800	40-400-229	Electrical Operation - Pump	18,000
110,801	78,039	117,338	85,000	40-400-230	Contractual/Professional	110,838
-	-	300	300	40-400-234	Miscellaneous	300
-	-	-	71	40-400-235	Property Tax	100
-	-	-	-	40-400-238	Insurance	-
4,950	4,038	4,925	4,925	40-400-240	Travel/Training	5,180
5,244	2,478	5,320	3,300	40-400-242	Dues/Fees/Subscriptions	5,870
22	546	300	200	40-400-244	Publications/Notices/Advertise	300
1,685	3,932	4,920	5,900	40-400-252	Uniforms/Safety	4,920
149	75	5,000	2,000	40-400-254	Equipment Rental	5,000
282,210	280,637	351,249	288,931		Total Materials & Services	341,379
-	-	-	-	40-400-300	Equipment & Plant Upgrades	-
75,301	-	318,000	318,000	40-400-310	Infrastructure Upgrades	450,000
-	87,561	-	-	40-400-316	Underground Waterline	150,000
75,301	87,561	318,000	318,000		Total Capital Outlay	600,000
16,275	17,322	7,292	7,292	40-400-500	Vehicle Lease Principal	-
2,631	1,584	457	457	40-400-501	Vehicle Lease Interest	-
43,351	41,126	42,639	42,639	40-400-511	Principal SO3003B	44,208
38,088	40,313	38,800	38,800	40-400-513	Interest SO3003B	37,231
100,345	100,345	89,188	89,188		Total Debt Services	81,439
-	-	-	-	40-400-411	Transfer to Unemployment Fun	-
73,189	58,864	57,448	57,448	40-400-412	Transfer to General Fund ISF	43,016
878	-	-	-	40-400-413	Transfer to GF Water SDC	-
145,531	315,289	299,039	299,039	40-400-414	Transfer to Water SDC	169,281
219,598	374,153	356,487	356,487		Total Transfers	212,297
-	-	70,955	-	40-400-600	Contingency	164,897
1,336,694	1,541,969	1,906,422	1,735,627		Total Expenditures	2,029,605

WATER SDC FUND 50

PURPOSE:

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

VISION FOR THE YEAR:

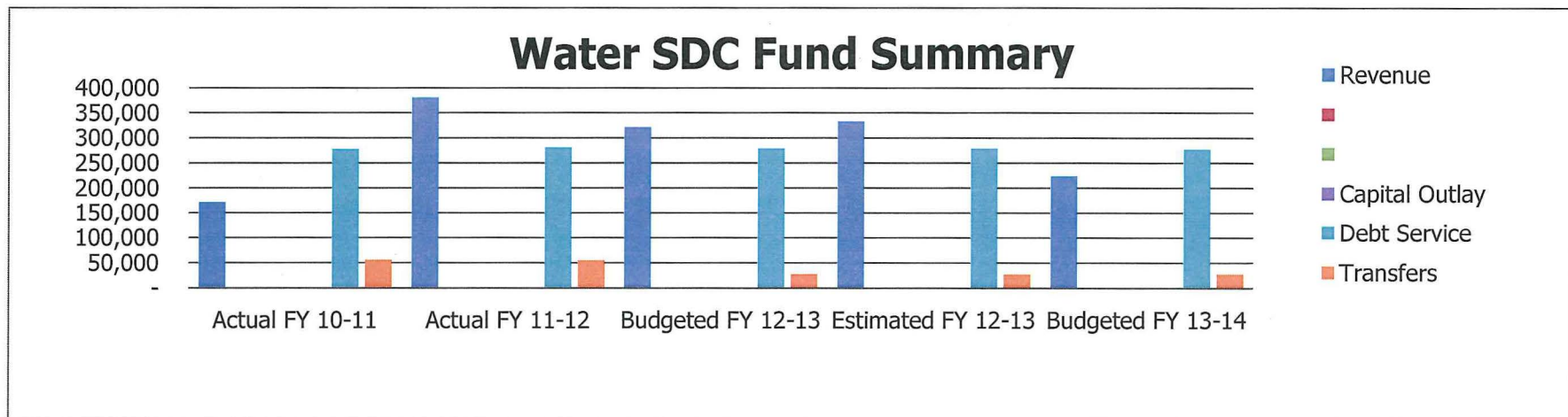
Staff is not planning to fund any new projects in the proposed budget year.

COMPLIANCE WITH COUNCIL GOALS:

Invest in community infrastructure
Maintain responsible fiscal management.
Upgrade technologies

BUDGET NOTES:

In the proposed budget, the Water SDC fund begins the year with projected beginning cash position of \$92,699. Anticipated revenue is \$224,202. \$330 from interest income, \$54,591 from Water SDC fees and \$169,281 is projected to come from the Water Utility fund to cover debt service payments. Total fund resources are \$316,901. Expenses within the fund include debt service in the amount of \$305,399. This is to make principal and interest payments on loans G03003, maturing in 2027 and S03003 maturing in 2035. The fund anticipates a transfer of \$2,730 to the General Fund for SDC administration and a transfer of \$25,369 to the Airpark Water Line Debt Service fund. The Water SDC fund anticipates a contingency of \$11,502.



Water SDC 50

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 183,934	\$ 21,685	\$ 57,737	\$ 66,485	\$ 92,699
Current year resources					
Interest	\$ 393	\$ 159	\$ 225	\$ 330	\$ 330
Intergovernmental	-	-			
System development charges	25,328	65,499	21,966	33,808	54,591
Long term debt proceeds					
Transfers	145,531	315,289	299,039	299,039	169,281
Total current year resources	\$ 171,252	\$ 380,947	\$ 321,230	\$ 333,177	\$ 224,202
Total resources	\$ 355,186	\$ 402,632	\$ 378,967	\$ 399,662	\$ 316,901

Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service					
2004 Principal G03003 12/01	54,593	59,929	60,286	60,286	60,672
2004 Interest G03003 12/01	65,154	63,243	61,085	61,085	58,825
2003 Principal S03003 12/01	\$ 122,968	\$ 124,198	\$ 125,440	\$ 125,440	\$ 126,694
2003 Interest S03003 12/01	34,833	33,604	32,362	32,362	31,107
Transfers	55,953	55,174	27,790	27,790	28,101
Contingency			72,004		11,502
Total expenditures	\$ 333,501	\$ 336,148	\$ 378,967	\$ 306,963	\$ 316,901
Ending working capital	\$ 21,685	\$ 66,485	\$ -	\$ 92,699	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Water SDC Fund Description	2014 Budget
393	159	225	330	50-000-003	Interest Earned	330
145,531	315,289	299,039	299,039	50-000-995	Transfer In Utility Fund	169,281
25,328	65,499	21,966	33,808	50-000-992	Water SDC - Reimbursement	54,591
171,252	380,947	321,230	333,177		Total Revenue	224,202
-	-	-	-	50-500-314	Water Extra Capacity Improvements	-
-	-	-	-	50-500-326	Council Approved Projects	-
-	-	-	-		Total Capital Outlay	-
54,593	59,929	60,286	60,286	50-500-510	Principal G03003	60,672
65,154	63,243	61,085	61,085	50-500-511	Interest G03003	58,825
122,968	124,198	125,440	125,440	50-500-512	Principal S03003	126,694
34,833	33,604	32,362	32,362	50-500-513	Interest S03003	31,107
277,548	280,973	279,173	279,173		Total Debt Services	277,298
-	-	-	-	50-500-499	Transfer to Utility Fund	-
53,578	53,006	26,692	26,692	50-500-922	Transfer to Airpark Water	25,371
2,374	2,168	1,098	1,098	50-500-926	Transfer to GF SDC Admin	2,730
55,952	55,174	27,790	27,790		Total Transfers	28,101
-	-	72,004	-	50-500-600	Contingency	11,502
333,501	336,148	378,967	306,963		Total Expenditures	316,901

UTILITY WASTEWATER FUND 41

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Invest in community infrastructure
Maintain responsible fiscal management.
Increase communications with citizens
Upgrade technologies

BUDGET NOTES:

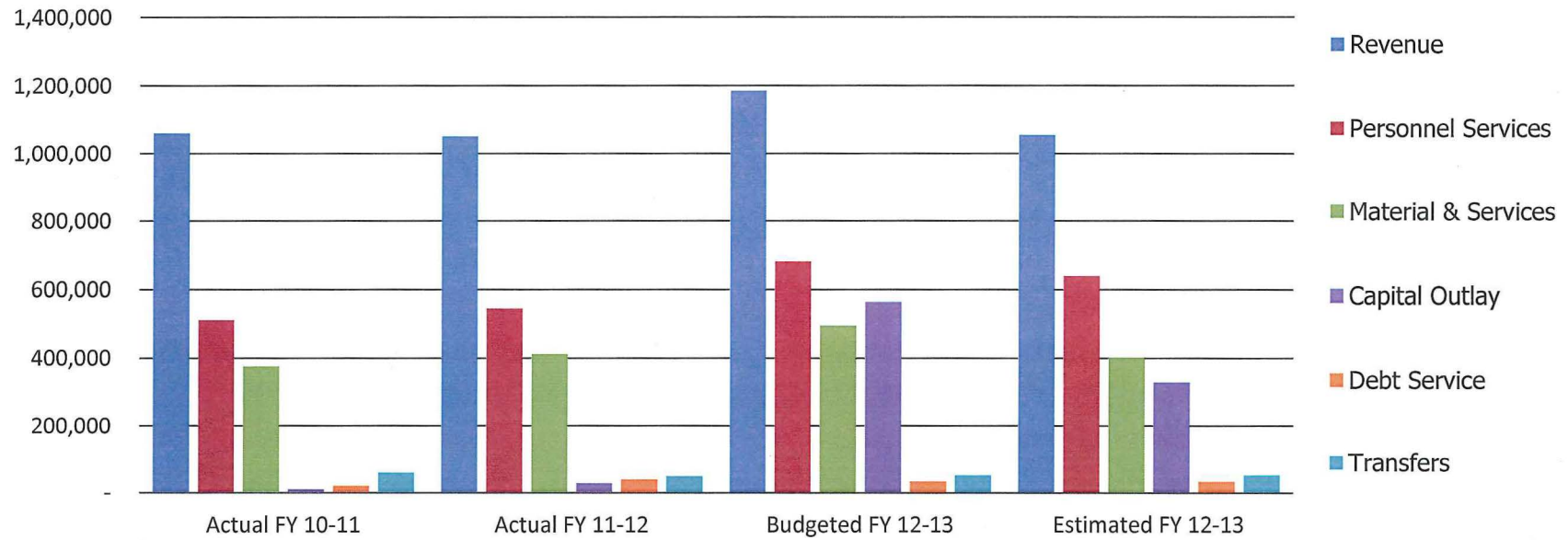
The Wastewater fund will begin the year with a \$536,081 beginning cash position. The fund anticipates revenue of \$1,050,900. The fund also anticipates intergovernmental revenue of \$30,000 and a loan of \$700,000. Total operating revenue in this fund is projected to be \$2,320,881. Expenditures within the department include \$639,616 for personnel services. The fund budgets \$432,972 for materials and services and \$978,500 for capital outlay. These items include the replacement of a main sewer line at the JP West Bridge, maintenance on the influent screen at the treatment plant, collection system maintenance and pump and motor replacement. The fund budgets \$26,419 for two principle and interest payments, loan B92001B which matures in 2014 and loan R06809 which matures in 2031. The fund has a budgeted contingency of \$186,941.

NUMBER OF FTE'S: 6.39

PERCENTAGE OF TIME ALLOCATION:

City Manager	20%	City Recorder	20%	Finance Administrator	22%
Office Administrator I	44%	Office Administrator III	38%	City Planner	20%
Field Services Supervisor	30%	Treatment Plant Supervisor	150%	Utility II (3)	90%
Operator II	100%	Operator III	50%	Utility I (2)	55%

Utility Wastewater Fund Summary



Wastewater Fund 41

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 884,948	\$ 966,653	\$ 932,659	\$ 940,106	\$ 536,081
Current year resources					
Interest	\$ 4,568	\$ 4,782	\$ 4,000	\$ 3,900	\$ 3,900
Charges for services	1,041,654	1,043,151	1,080,375	1,050,825	1,050,900
Intergovernmental			100,000		30,000
Long term debt proceeds					700,000
Miscellaneous	13,450	2,230		300	
Total current year resources	\$ 1,059,672	\$ 1,050,164	\$ 1,184,375	\$ 1,055,025	\$ 1,784,800
Total resources	\$ 1,944,620	\$ 2,016,817	\$ 2,117,034	\$ 1,995,131	\$ 2,320,881
Expenditures					
Personnel services	\$ 511,021	\$ 545,760	\$ 681,050	\$ 639,135	\$ 639,616
Materials & services	375,447	411,086	495,391	402,900	432,972
Capital outlay	10,120	29,216	565,000	330,000	978,500
Debt service					
1994 Principal SPWF B92001B 12/01	6,341	6,721	7,125	7,125	7,552
1994 Interest SPWF B92001B 12/01	1,664	1,284	881	881	453
1995 Principal SPWF B92001C 12/01	6,964	6,964	6,964	6,964	
2009 Principal CWSRF R06809 3/01 & 9/01		17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01		1,720	1,632	816	772
2008 Principal Ford Motor Lease 12/01	5,147	5,481	899	899	
2008 Interest Ford Motor Lease 12/01	740	406	56	56	
Transfers	60,523	50,430	52,632	52,632	56,433
Contingency			287,762		186,941
Total expenditures	\$ 977,967	\$ 1,076,710	\$ 2,117,034	\$ 1,459,050	\$ 2,320,881
Ending working capital	\$ 966,653	\$ 940,106	\$ -	\$ 536,081	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Utility Wastewater Fund Description	2014 Budget
4,568	4,782	4,000	3,900	41-000-003	Interest Earned	3,900
-	-	100,000	-	41-000-150	Intergovernmental Revenue	30,000
-	-	-	-	41-000-151	Long Term Debt Proceeds	700,000
1,040,979	1,042,626	1,080,000	1,050,000	41-000-220	User Fees	1,050,000
675	525	375	825	41-000-240	Hookup Fees	900
13,450	2,230	-	300	41-000-100	Miscellaneous	-
1,059,672	1,050,164	1,184,375	1,055,025		Total Revenue	1,784,800
20,604	20,604	21,845	20,604	41-410-100	City Manager	21,653
12,496	12,661	13,154	13,117	41-410-104	City Planner	13,417
16,136	17,287	18,793	18,793	41-410-106	Finance/Office Manager	19,306
16,250	16,509	17,099	17,099	41-410-108	Office Administrator I	17,438
12,848	13,703	14,299	14,246	41-410-110	City Recorder	14,583
75,397	76,903	79,637	79,400	41-410-114	Treatment Plant Supervisor	54,965
15,079	15,381	23,891	27,034	41-410-118	Field Services Supervisor	15,959
105,752	112,145	125,796	123,020	41-410-120	Operators	128,318
45,405	48,288	76,146	74,567	41-410-121	Utility Workers	70,129
16,993	17,278	17,962	17,895	41-410-132	CDC Administrator	18,310
440	254	8,068	2,000	41-410-142	Overtime	6,074
82,315	90,297	131,174	106,774	41-410-146	Health Insurance	124,118
57,390	71,520	84,297	82,627	41-410-148	Retirement Benefits	92,575
25,438	26,353	35,002	30,544	41-410-150	Social Security	30,412
8,478	6,577	13,887	11,415	41-410-152	Workers Compensation	12,359
511,021	545,760	681,050	639,135		Total Personnel Services	639,616
9,279	11,876	14,945	7,000	41-410-200	Building/Facilities Maintenance	4,300
40,183	52,475	62,764	60,000	41-410-202	Equipment Maintenance	10,814
1,990	2,214	2,940	2,300	41-410-203	Maintenance Agreements	2,940
3,077	3,197	9,360	5,000	41-410-204	Vehicle Maintenance	8,960
7,135	7,843	9,700	13,000	41-410-205	Small Equipment	19,200
4,801	6,522	10,290	6,500	41-410-206	Fuel/Oil/Lube	4,353
4,323	7,576	10,700	5,000	41-410-216	Office Supplies	10,700
5,699	5,238	5,831	7,000	41-410-218	Operational Supplies	8,770
6	75	484	-	41-410-220	Shop Maintenance Supplies	650
7,201	5,810	8,675	6,000	41-410-222	Lab Supplies	8,675
-	16,319	14,800	7,000	41-410-224	Chemicals	4,000
92,375	88,512	108,000	80,000	41-410-227	Electrical Operations	75,600
8,219	9,141	9,972	10,000	41-410-228	Utilities	12,480
4,935	5,762	8,100	7,500	41-410-229	Electrical Operations Pumps	8,100
170,613	163,358	184,750	165,000	41-410-230	Contractual/Professional	166,870
-	-	100	-	41-410-234	Miscellaneous	100
1,343	1,348	1,400	2,100	41-410-235	Property Tax	2,100
-	987	-	-	41-410-238	Insurance	-
5,286	3,440	5,950	6,500	41-410-240	Travel/Training	6,275
3,604	3,690	4,580	4,000	41-410-242	Dues/Fees/Subscriptions	6,360
625	537	500	500	41-410-244	Publications/Notices/Advertise	500
3,382	3,920	4,550	4,500	41-410-252	Uniforms/Safety	2,725
-	10,000	10,000	-	41-410-253	Sludge Disposal	65,000
1,372	1,246	7,000	4,000	41-410-254	Equipment Rental	3,500
375,447	411,086	495,391	402,900		Total Materials & Services	432,972
10,120	29,216	565,000	330,000	41-410-300	Equipment & Plant Upgrades	978,500
10,120	29,216	565,000	330,000		Total Capital Outlay	978,500
5,147	5,481	899	899	41-410-500	Vehicle Lease Principal	-
740	406	56	56	41-410-501	Vehicle Lease Interest	-
6,341	6,721	7,125	7,125	41-410-540	Principal SPWF B92001B	7,552
1,664	1,284	881	881	41-410-541	Interest SPWF B92001B	453
6,964	6,964	6,964	6,964	41-410-550	Principal SPWF B95001C	-
-	17,642	17,642	17,642	41-410-560	Principal CWSRF R80930	17,642
-	1,720	1,632	816	41-410-561	Interest CWSRF R80930	772
20,857	40,219	35,199	34,383		Total Debt Services	26,419
-	-	-	-	41-410-418	Transfer to Unemployment	-
60,523	50,430	52,632	52,632	41-410-419	Transfer to General Fund ISF	56,433
60,523	50,430	52,632	52,632		Total Transfers	56,433
-	-	287,762	-	41-410-600	Contingency	186,941
977,967	1,076,710	2,117,034	1,459,050		Total Expenditures	2,320,881

WASTEWATER SDC FUND 55

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

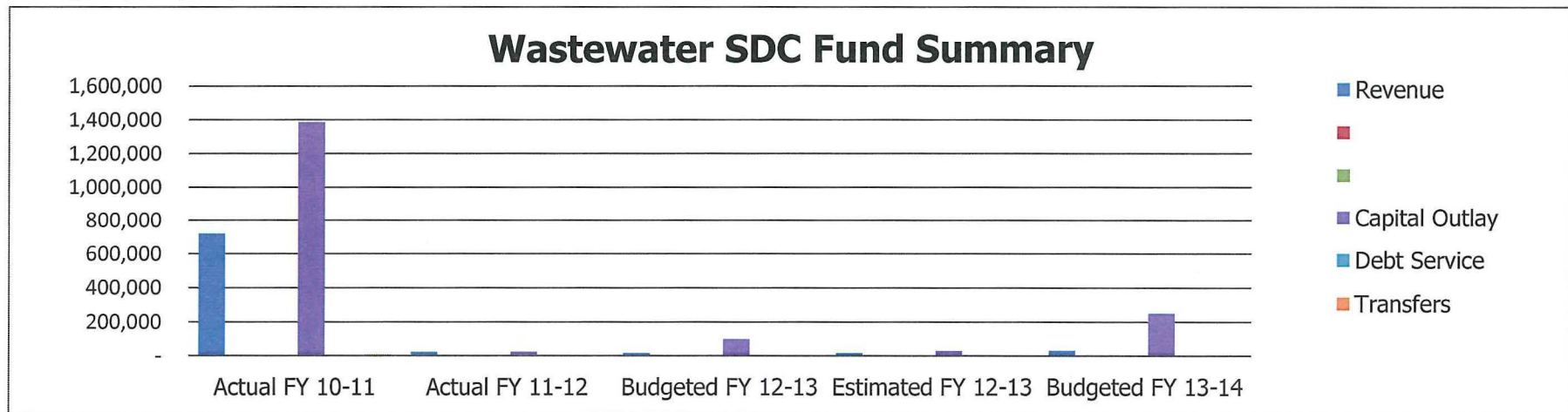
Invest in community infrastructure.

Increase communications with citizens.

Maintain responsible fiscal management.

BUDGET NOTES:

The Wastewater SDC fund has a beginning cash position of \$463,834. The City anticipates receiving \$3,000 in interest income and \$28,850 in SDC fees. Total resources for the fund are \$495,684. Projects proposed for FY 13-14 include \$100,000 to continue working on sludge improvements and \$150,000 to update the Wastewater Master Plan. The fund contains a transfer to the General Fund of \$1,443 for administrative costs and a contingency of \$244,241.



Wastewater SDC 55

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 1,157,858	\$ 485,296	\$ 453,727	\$ 478,274	\$ 463,834
Current year resources					
Interest	\$ 3,314	\$ 2,539	\$ 3,000	\$ 3,000	\$ 3,000
System development charges	9,168	18,480	11,610	13,141	28,850
Long term debt proceeds	705,660				
Total current year resources	\$ 718,142	\$ 21,020	\$ 14,610	\$ 16,141	\$ 31,850
Total resources	\$ 1,876,000	\$ 506,316	\$ 468,337	\$ 494,415	\$ 495,684

Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Capital outlay	\$ 1,384,954	\$ 22,865	\$ 100,000	\$ 30,000	\$ 250,000
Transfers	5,750	5,177	4,612	581	1,443
Contingency			363,725		244,241
Total expenditures	\$ 1,390,704	\$ 28,042	\$ 468,337	\$ 30,581	\$ 495,684
Ending working capital	\$ 485,296	\$ 478,274	\$ -	\$ 463,834	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Wastewater SDC Fund Description	2014 Budget
3,314	2,539	3,000	3,000	55-000-003	Interest Earned	3,000
705,660	-	-	-	55-000-994	Long Term Debt Proceeds	-
9,168	18,480	11,610	13,141	55-000-993	Sewer SDC Ext. Cap. Improvements	28,850
718,142	21,020	14,610	16,141		Total Revenue	31,850
1,384,954	22,865	100,000	30,000	55-550-314	Sewer Extra Capacity Improvements.	100,000
-	-	-	-	55-550-326	Council Approved Projects	150,000
1,384,954	22,865	100,000	30,000		Total Capital Outlay	250,000
4,031	4,031	4,031	-	55-550-408	Transfer to Debt Service	-
1,719	1,146	581	581	55-550-409	Transfer to GF SDC Admin.	1,443
5,750	5,177	4,612	581		Total Transfers	1,443
-	-	363,725	-	55-550-600	Contingency	244,241
1,390,704	28,042	468,337	30,581		Total Expenditures	495,684

GENERAL OBLIGATION DEBT SERVICE FUND 45

PURPOSE:

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

VISION FOR THE YEAR:

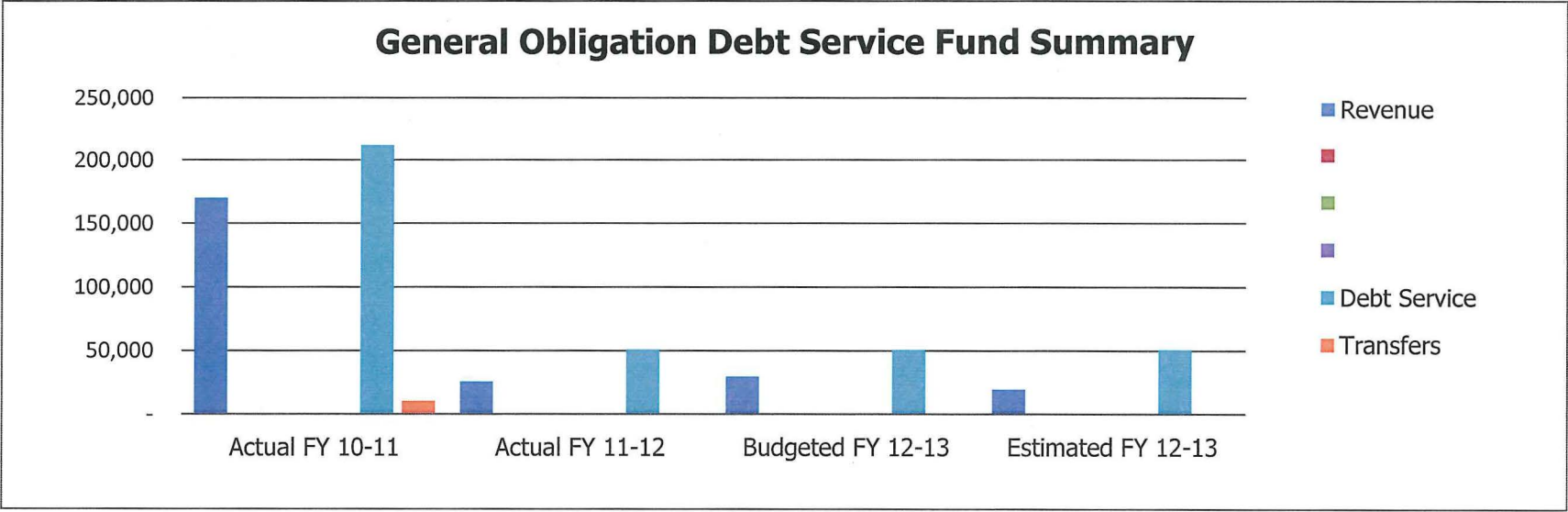
Continue to make payments on the General Obligation Bonds that will mature in 2020.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

BUDGET NOTES:

The Debt Service fund is projected to have \$68,323 as cash carry over. The City anticipates receiving revenue of \$33,351 mostly from property taxes. The total fund revenue is \$101,674. The total expenditure in the fund is \$50,837. This covers principal and interest for the General Obligation Bond. The fund has an unappropriated ending fund balance of \$50,837.



General Obligation Debt Service Fund 45

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 166,755	\$ 125,027	\$ 100,801	\$ 99,665	\$ 68,323
Current year resources					
Property taxes	\$ 165,384	\$ 20,864	\$ 25,256	\$ 19,095	\$ 33,000
Interest	653	580	300	400	351
Transfers	4,031	4,031	4,031		
Private contributions					
Total current year resources	\$ 170,068	\$ 25,475	\$ 29,587	\$ 19,495	\$ 33,351
Total resources	\$ 336,823	\$ 150,502	\$ 130,388	\$ 119,160	\$ 101,674
Expenditures					
Debt service					
1978 Principal Water GO 01-0507801 2/01	\$ 31,065	\$ 32,521	\$ 34,101	\$ 34,101	\$ 35,728
1978 Interest Water GO 01-0507801 2/01	19,772	18,316	16,736	16,736	15,109
1991 Principal Sewer GO B92001A 12/01	151,011				
1991 Interest Sewer GO B92001A 12/01	9,948				
Transfers					
Contingency			28,714		0
Total expenditures	\$ 211,796	\$ 50,837	\$ 79,551	\$ 50,837	\$ 50,837
Other requirements					
Unappropriated ending fund balance	\$ -	\$ -	\$ 50,837		\$ 50,837
Total other requirements	\$ -	\$ -	\$ 50,837	\$ -	\$ 50,837
Ending available working capital	\$ 125,027	\$ 99,665	\$ -	\$ 68,323	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	General Obligation Debt Service Fund Description	2014 Budget
158,761	19,129	23,256	18,095	45-000-001	Taxes Necessary To Balance	29,484
6,623	1,735	2,000	1,000	45-000-002	Delinquent Taxes	3,516
653	580	300	400	45-000-003	Interest Earned	351
-	-	-	-	45-000-685	Private Contribution	-
4,031	4,031	4,031	-	45-000-910	Transfer in Water SDC Fund	-
170,069	25,475	29,587	19,495		Total Revenue	33,351
31,065	32,521	34,101	34,101	45-450-500	Water - Principal	35,728
19,772	18,316	16,736	16,736	45-450-501	Water - Interest	15,109
151,011	-	-	-	45-450-502	Sewer - Principal B92001A	-
9,948	-	-	-	45-450-503	Sewer - Interest B92001A	-
211,797	50,837	50,837	50,837		Total Debt Services	50,837
-	-	28,714	-	45-450-600	Contingency	-
-	-	50,837	-	45-450-900	Unappropriated Ending Fund	50,837
211,797	50,837	130,388	50,837		Total Expenditures	101,674

AIRPARK WATER IMPROVEMENT FUND 89

PURPOSE:

The Airpark Water Improvement fund is a dedicated fund used to pay for the debt service associated with the water line constructed up West Lane Road to the Scappoose Airpark. Resources in this fund cannot be used for any other purposed. This is a mandatory fund because OECD has stipulations in the loan agreement requiring a separate fund.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

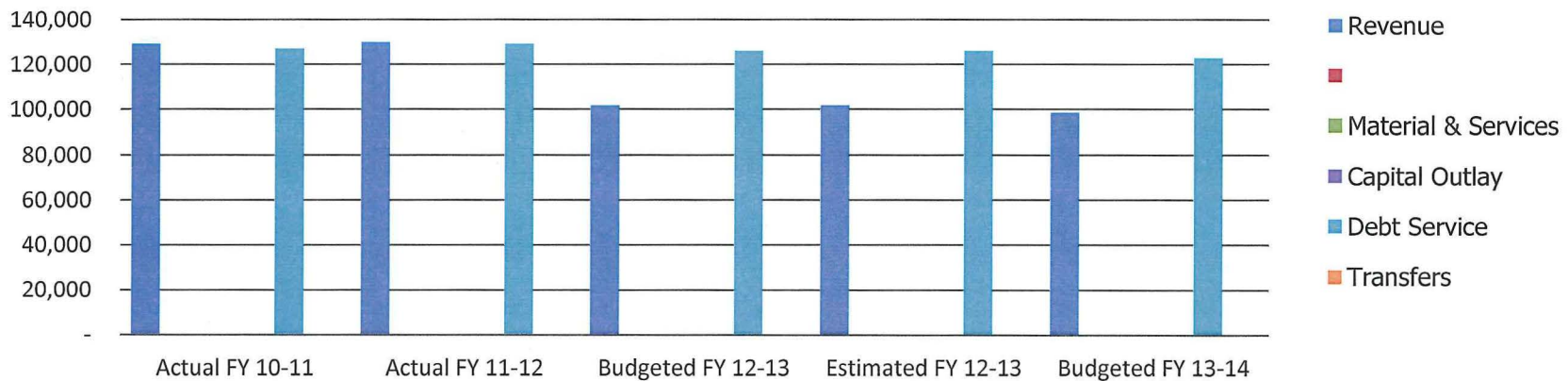
Invest in Community Infrastructure

Maintain responsible fiscal management.

BUDGET NOTES:

The fund has a beginning cash position of \$115,890. The fund anticipates \$700 in interest income, \$25,371 in transfers from the Water SDC fund, and \$72,492 from the Port of St. Helens. There are three loans associated with the Airpark Water line project; OEDD B95010A, which matures in 2017; OEDD B95010B, which also matures in 2017; and, OEDD B95010C, which matures in 2018. Expenditures in the fund total \$122,863. There is projected to be a contingency of \$91,590.

Airpark Waterline Debt Service Fund Summary



Airpark Water Improvement Fund 89

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 137,403	\$ 139,548	\$ 140,148	\$ 140,191	\$ 115,890
Current year resources					
Interest	665	643	600	700	700
Intergovernmental	\$ 74,907	\$ 76,177	\$ 74,341	\$ 74,340	\$ 72,492
OEDD Loan & Grant					
Transfers	53,578	53,006	26,692	26,692	25,371
Charges for services			0		
Total current year resources	\$ 129,150	\$ 129,826	\$ 101,633	\$ 101,732	\$ 98,563
Total resources	\$ 266,553	\$ 269,374	\$ 241,781	\$ 241,923	\$ 214,453
Expenditures					
Materials & services	\$ -		\$ -		
Capital outlay	\$ -				
Debt service					
Principal					
1996 Principal OEDD B95010A 12/01	42,222	47,611	48,030	48,030	48,472
1996 Interest OEDD B95010A 12/01	19,464	21,976	14,566	14,566	11,924
1996 Principal OEDD B95010B 12/01	20,732	23,990	23,295	23,295	24,693
1996 Interest OEDD B95010B 12/01	10,441	17,184	7,879	7,879	6,481
1998 Principal OEDD B95010C 12/01	23,813	9,198	24,179	24,179	24,381
1998 Interest OEDD B95010C 12/01	10,333	9,224	8,084	8,084	6,912
Transfers					
Contingency			115,748		91,590
Total expenditures	\$ 127,005	\$ 129,183	\$ 241,781	\$ 126,033	\$ 214,453
Ending working capital	\$ 139,548	\$ 140,191	\$ -	\$ 115,890	\$ -

2011 Actual	2012 Actual	2013 Adopted	2013 Estimated	Account	Airpark Water Improvement Fund Description	2014 Budget
666	643	600	700	89-000-003	Interest Earned	700
-	-	-	-	89-000-675	OEDD Loan	-
-	-	-	-	89-000-680	OEDD Grant	-
74,907	76,177	74,341	74,340	89-000-800	Port of St. Helens payment	72,492
53,578	53,006	26,692	26,692	89-000-904	Transfer in Water SDC	25,371
129,150	129,826	101,633	101,732		Total Revenue	98,563
42,222	47,611	48,030	48,030	89-890-140	Bond Principal B95010A	48,472
20,732	21,976	23,295	23,295	89-890-141	Bond Principal B95010B	24,693
23,813	23,990	24,179	24,179	89-890-142	Bond Principal B95010C	24,381
19,464	17,184	14,566	14,566	89-890-150	Bond Interest B95010A	11,924
10,441	9,198	7,879	7,879	89-890-151	Bond Interest B95010B	6,481
10,332	9,224	8,084	8,084	89-890-152	Bond Interest B95010C	6,912
127,005	129,183	126,033	126,033		Total Debt Services	122,863
-	-	115,748	-	89-890-600	Contingency	91,590
127,005	129,183	241,781	126,033		Total Expenditures	214,453

Dutch Canyon Water Line Replacement Fund 76

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 304,937	\$ -	\$ -	\$ -	\$ -
Current year resources					
Interest	\$ 966				
Intergovernmental					
Transfers					
Total current year resources	\$ 966	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 305,903	\$ -	\$ -	\$ -	\$ -
Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Materials & services	\$ -		\$ -		
Capital outlay	3,463				
Transfers	302,440				
Contingency				-	-
Total expenditures	\$ 305,903	\$ -	\$ -	\$ -	\$ -
Ending working capital	\$ -	\$ -	\$ -	\$ -	\$ -
Other requirements					
Unappropriated ending fund balance	\$ -	\$ -			
Net available working capital	\$ -	\$ -	\$ -	\$ -	\$ -

Havlik Highway 30 Fund 81

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 33,725	\$ -	\$ -	\$ -	\$ -
Current year resources					
Interest	\$ 88				
Intergovernmental					
Transfers					
Total current year resources	88	0	0	0	0
Total resources	\$ 33,813	\$ -	\$ -	\$ -	\$ -
Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Capital outlay	\$ 8,572				
Transfers	\$ 25,241				
Contingency			0	0	0
Total expenditures	\$ 33,813	\$ -	\$ -	\$ -	\$ -
Ending working capital	\$ -	\$ -	\$ -	\$ -	\$ -

Municipal Skate Park Fund 38

Resources	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Working capital carryover	\$ 122,837	\$ 123,475	\$ 124,100	\$ 124,126	\$ -
Current year resources					
Interest	\$ 638	\$ 651	\$ 600	\$ 574	
Intergovernmental Transfers					
Total current year resources	\$ 638	\$ 651	\$ 600	\$ 574	\$ -
Total resources	\$ 123,475	\$ 124,126	\$ 124,700	\$ 124,700	\$ -
Expenditures	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Estimated FY 12-13	Proposed Budget FY 13-14
Materials & services			\$ -		
Capital outlay			124,700	124,700	
Transfers					
Contingency			0		0
Total expenditures	\$ -	\$ -	\$ 124,700	\$ 124,700	\$ -
Other requirements					
Unappropriated ending fund balance	\$ -				
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 123,475	\$ 124,126	\$ -	\$ -	\$ -

Transfers Fiscal Year 2013-2014

Description		Budgeted	Transfer In	Transfer Out
General Fund				
10-000-920	From Police ISF	68,807	68,807	
10-000-915	From Parks ISF	11,499	11,499	
10-000-901	From Courts ISF	8,363	8,363	
10-000-916	From Planning ISF	17,887	17,887	
10-000-903	From Building ISF	18,930	18,930	
10-000-917	From Streets ISF	15,871	15,871	
10-000-918	From Water ISF	43,016	43,016	
10-000-919	From Sewer ISF	56,433	56,433	
10-000-921	From Street SDC	1,213	1,213	
10-000-922	From Parks SDC	1,092	1,092	
10-000-924	From Water SDC	2,730	2,730	
10-000-923	From Storm Water SDC	329	329	
10-000-926	From Sewer SDC	1,443	1,443	
10-999-428	To Watts House Fund	(28,000)		(28,000)
10-999-416	To Building Fund	(132,000)		(132,000)
10-140-402	To General Fund Police ISF	(68,807)		(68,807)
10-160-402	To General Fund Parks ISF	(11,499)		(11,499)
10-150-402	To General Fund Courts ISF	(8,363)		(8,363)
10-120-402	To General Fund Planning ISF	(17,887)		(17,887)
Watts House				
62-000-401	From General Fund	28,000	28,000	
Building				
13-130-416	To General Fund ISF	(18,930)		(18,930)
13-000-900	From General Fund	132,000	132,000	
Street Fund				
20-200-410	To General Fund ISF	(15,871)		(15,871)
Storm Drainage SDC				
28-280-400	To General Fund	(329)		(329)
Street SDC				
30-300-402	To General Fund Street SDC	(1,213)		(1,213)
Parks SDC				
35-350-902	To General Fund Parks SDC	(1,092)		(1,092)
Water Fund				
40-400-412	To General Fund IFS	(43,016)		(43,016)
40-400-414	To Water SDC Debt Service	(169,281)		(169,281)
Water SDC				
50-500-926	To General Fund SDC Admin	(2,730)		(2,730)
50-500-922	To Airpark Water	(25,371)		(25,371)
50-000-995	From Water Fund	169,281	169,281	
Wastewater Fund				
41-410-419	To General Fund IFS	(56,433)		(56,433)
Wastewater SDC				
55-550-409	To General Fund SDC	(1,443)		(1,443)
Airpark Water				
89-000-904	From Water SDC	25,371	25,371	
		-	602,265	(602,265)

Vehicle Leases Ford Master Lease 7152400

	Police 10-140 & 94-940		Building 13-130		Parks 10-160		Streets 20-200		Water 40-400		Sewer 41-410		Year	Year	Total by Year
Year	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle	interest	principal	
1990															
1991															
1992															
1993															
1994															
1995															
1996															
1997															
1998															
1999															
2000															
2001															
2002															
2003															
2004															
2005															
2006		16,240.31													16,240.31
2007	3,106.62	20,540.11													23,646.73
2008	3,837.23	29,331.93		4,010.00		461.11		691.66		11,157.19		4,932.22			54,421.34
2009	4,193.79	59,991.59	896.19	3,113.81	102.25	836.30	153.37	1,254.45	2,510.86	16,395.24	1,100.68	4,786.41			95,334.95
2010	8,112.01	47,664.85	692.24	3,317.76	181.04	757.51	271.56	1,136.26	3,615.44	15,290.67	1,054.32	4,832.77			86,926.43
2011	5,086.53	53,125.62	474.92	3,535.08	132.70	805.85	199.05	1,208.78	2,631.42	16,274.68	740.31	5,146.78			89,361.72
2012	5,078.14	68,937.85	243.38	3,766.62	81.26	857.29	121.89	1,285.94	1,584.18	17,321.92	405.89	5,481.20	7,514.74	97,650.82	105,165.56
2013	6,020.22	29,075.24			27.95	449.49	41.92	674.24	456.51	7,292.41	55.90	898.98	6,602.50	38,390.35	44,992.85
2014	4,138.90	30,956.56											4,138.90	30,956.56	35,095.46
2015	2,135.05	32,960.41											2,135.05	32,960.41	35,095.46
2016													-	-	
	<u>\$ 41,708</u>	<u>\$ 388,824</u>	<u>\$ 2,307</u>	<u>\$ 17,743</u>	<u>\$ 525</u>	<u>\$ 4,168</u>	<u>\$ 788</u>	<u>\$ 6,251</u>	<u>\$ 10,798</u>	<u>\$ 83,732</u>	<u>\$ 3,357</u>	<u>\$ 26,078</u>	<u>\$ 20,391</u>	<u>\$ 199,958</u>	<u>\$ 586,281</u>
		<u>\$ 430,533</u>		<u>\$ 20,050</u>		<u>\$ 4,693</u>		<u>\$ 7,039</u>		<u>\$ 94,531</u>		<u>\$ 29,435</u>		<u>\$ 220,349</u>	<u>\$ -</u>

Crown Zellerbach Road 30-300

OTIB #0025

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

Scappoose Municipal Park Land Fund 35-350**USNB Loan #0000000026**

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
		3.75%	396,771
1990			
1991			
1992			
1993			
1994			
1995			
1996			
1997			
1998			
1999			
2000			
2001			
2002			
2003			
2004			
2005			
2006			
2007			
2008			
2009			
2010	17,454.07	7,480.78	9,973.29
2011	34,825.49	14,314.40	20,511.09
2012	34,825.48	13,538.02	21,287.46
2013	34,825.48	12,732.26	22,093.22
2014	34,825.48	11,895.99	22,929.49
2015	305,600.68	5,624.55	299,976.13
2016	-		
	<u>\$ 462,357</u>	<u>\$ 65,586</u>	<u>\$ 396,771</u>
			<u>\$ -</u>

Scappoose Pool Property 15-150

USNB Loan # 0000000034

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
		2.90%	544,310
1990			
1991			
1992			
1993			
1994			
1995			
1996			
1997			
1998			
1999			
2000			
2001			
2002			
2003			
2004			
2005			
2006			
2007			
2008			
2009			
2010	-		
2011	21,599.25	7,892.50	13,706.75
2012	42,602.25	15,188.75	27,413.50
2013	41,807.25	14,393.75	27,413.50
2014	41,012.27	13,598.77	27,413.50
2015	40,217.27	12,803.77	27,413.50
2016	427,053.01	6,103.76	420,949.25
2017	-		
	<u>\$ 614,291</u>	<u>\$ 69,981</u>	<u>\$ 544,310</u>
			<u>\$ -</u>

Safe Drinking Water for Water Plant & Storage Expansion

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

Utility Waste Water Fund 41-410

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

Wastewater DEQ Loan Fund 41-410

Clean Water State Revolving Fund CWSRF				
Year	Payment	Loan Fee	Principal	705,660
			352,830	1/2 Forgivable
2011	8,821.00		8,821.00	
2012	19,362.00	1,720.00	17,642.00	
2013	18,458.00	816.00	17,642.00	
2014	18,414.00	772.00	17,642.00	
2015	19,097.00	1,455.00	17,642.00	
2016	19,009.00	1,367.00	17,642.00	
2017	18,921.00	1,279.00	17,642.00	
2018	18,833.00	1,191.00	17,642.00	
2019	18,745.00	1,103.00	17,642.00	
2020	18,656.00	1,014.00	17,642.00	
2021	18,568.00	926.00	17,642.00	
2022	18,480.00	838.00	17,642.00	
2023	18,392.00	750.00	17,642.00	
2024	18,304.00	662.00	17,642.00	
2025	18,215.00	573.00	17,642.00	
2026	18,127.00	485.00	17,642.00	
2027	18,039.00	397.00	17,642.00	
2028	17,951.00	309.00	17,642.00	
2029	17,862.00	220.00	17,642.00	
2030	17,774.00	132.00	17,642.00	
2031	8,855.00	44.00	8,811.00	
	<u>\$ 368,883</u>	<u>\$ 16,053</u>	<u>\$ 352,830</u>	
			<u>\$ -</u>	

General Obligation Bonded Debt Fund 45-450

Year	Water GO Bonds 01-0507801			SPWF Loan Wastewater B92001A			Total 45 Bonded Debt		
	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal
		5.00%	524,575		6.59%	1,716,300			2,240,875
1990									-
1991									-
1992				32,035.53	32,035.53		32,035.53	32,035.53	-
1993				160,959.82	113,066.58	47,893.24	160,959.82	113,066.58	47,893.24
1994				160,959.83	109,911.47	51,048.36	160,959.83	109,911.47	51,048.36
1995				160,959.83	106,548.50	54,411.33	160,959.83	106,548.50	54,411.33
1996				160,959.83	102,963.98	57,995.85	160,959.83	102,963.98	57,995.85
1997				160,959.83	99,143.33	61,816.50	160,959.83	99,143.33	61,816.50
1998				160,959.83	95,070.98	65,888.85	160,959.83	95,070.98	65,888.85
1999				160,959.83	90,730.34	70,229.49	160,959.83	90,730.34	70,229.49
2000				160,959.83	86,103.76	74,856.07	160,959.83	86,103.76	74,856.07
2001				160,959.83	81,172.38	79,787.45	160,959.83	81,172.38	79,787.45
2002				160,959.83	75,916.14	85,043.69	160,959.83	75,916.14	85,043.69
2003				160,959.83	70,313.62	90,646.21	160,959.83	70,313.62	90,646.21
2004				160,960.00	64,342.19	96,617.81	160,960.00	64,342.19	96,617.81
2005	50,837.00	27,401.00	23,436.00	160,959.83	57,977.02	102,982.81	211,796.83	85,378.02	126,418.81
2006	50,837.00	26,229.00	24,608.00	160,959.83	51,192.71	109,767.12	211,796.83	77,421.71	134,375.12
2007	50,837.00	25,057.00	25,780.00	160,959.83	43,961.46	116,998.37	211,796.83	69,018.46	142,778.37
2008	50,837.00	23,827.00	27,010.00	160,959.83	36,253.83	124,706.00	211,796.83	60,080.83	151,716.00
2009	50,837.00	22,538.00	28,299.00	160,959.83	28,038.44	132,921.39	211,796.83	50,576.44	161,220.39
2010	50,837.00	21,187.00	29,650.00	160,959.83	19,281.83	141,678.00	211,796.83	40,468.83	171,328.00
2011	50,837.00	19,772.00	31,065.00	160,959.83	9,948.37	151,011.46	211,796.83	29,720.37	182,076.46
2012	50,837.00	18,290.00	32,547.00				50,837.00	18,290.00	32,547.00
2013	50,837.00	16,736.00	34,101.00				50,837.00	16,736.00	34,101.00
2014	50,837.00	15,109.00	35,728.00				50,837.00	15,109.00	35,728.00
2015	50,837.00	13,404.00	37,433.00				50,837.00	13,404.00	37,433.00
2016	50,837.00	11,618.00	39,219.00				50,837.00	11,618.00	39,219.00
2017	50,837.00	9,746.00	41,091.00				50,837.00	9,746.00	41,091.00
2018	50,837.00	7,785.00	43,052.00				50,837.00	7,785.00	43,052.00
2019	50,837.00	5,730.00	45,107.00				50,837.00	5,730.00	45,107.00
2020	30,454.00	4,005.00	26,449.00				30,454.00	4,005.00	26,449.00
2021									
	<u>\$ 793,009</u>	<u>\$ 268,434</u>	<u>\$ 524,575</u>	<u>\$ 3,090,272</u>	<u>\$ 1,373,972</u>	<u>\$ 1,716,300</u>	<u>\$ 3,883,281</u>	<u>\$ 1,642,406</u>	<u>\$ 2,240,875</u>
							<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

AIRPARK IMPROVEMENT DEBT FUND 89-890

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

TOTAL OF ALL DEBT

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
1990	-	-	-
1991	-	-	-
1992	32,035.53	32,035.53	-
1993	160,959.82	113,066.58	47,893.24
1994	160,959.83	109,911.47	51,048.36
1995	169,714.98	112,807.56	56,907.42
1996	168,965.11	108,323.41	60,641.70
1997	168,965.11	104,344.01	64,621.10
1998	228,938.01	160,944.43	67,993.58
1999	245,636.40	156,428.93	89,207.47
2000	261,059.12	161,483.72	99,575.40
2001	259,755.12	155,674.70	104,080.42
2002	263,420.12	149,533.09	113,887.03
2003	304,958.21	142,805.64	162,152.57
2004	432,752.36	215,484.01	217,268.35
2005	550,676.37	246,086.91	304,589.46
2006	741,166.26	301,022.75	440,143.51
2007	758,511.93	290,643.86	467,868.07
2008	808,762.08	275,046.31	533,715.77
2009	868,785.61	261,461.83	607,323.78
2010	1,496,388.08	246,078.05	1,250,310.03
2011	966,156.59	257,074.15	709,082.44
2012	858,843.15	244,592.69	614,250.46
2013	786,385.29	227,551.98	558,833.31
2014	771,017.94	209,318.71	561,699.23
2015	1,038,815.17	186,358.71	852,456.46
2016	1,084,579.10	156,785.79	927,793.31
2017	661,761.23	134,841.33	526,919.90
2018	537,464.72	118,007.06	419,457.66
2019	458,989.75	105,855.26	353,134.49
2020	408,341.91	96,199.79	312,142.12
2021	379,810.01	85,123.21	294,686.80
2022	381,431.95	77,620.67	303,811.28
2023	377,781.37	69,715.92	308,065.45
2024	379,131.07	61,683.78	317,447.29
2025	380,241.93	53,281.07	326,960.86
2026	381,116.28	44,504.93	336,611.35
2027	376,753.38	35,349.30	341,404.08
2028	377,390.86	26,046.42	351,344.44
2029	257,102.28	16,352.28	240,750.00
2030	249,423.18	11,995.86	237,427.32
2031	166,656.50	7,801.13	158,855.37
2032	157,801.50	6,256.69	151,544.81
2033	157,801.50	4,741.24	153,060.26
2034	157,801.50	3,210.64	154,590.86
2035	157,801.50	1,664.57	156,136.93
2036	10,439.44	103.20	10,336.24
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
<u>\$</u>	<u>20,003,249</u>	<u>\$ 5,585,219</u>	<u>\$ 14,418,030</u>
<u>\$</u>	<u>(0)</u>		<u>\$ 20,003,249</u>