



**Sunset Empire Transportation District
Budget Committee Meeting**

Agenda

May 15, 2019

9:30 AM

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIENCE**
- 3. ELECTION OF BUDGET COMMITTEE OFFICERS**
- 4. APPROVAL OF MAY 18, 2018 BUDGET MEETING MINUTES**
- 5. BUDGET OFFICER PRESENTATION**
- 6. DISCUSSION OF FUND BUDGETS**
 - i. General Fund**
 - ii. STF Fund**
 - iii. Statewide Transportation Improvement Fund Formula**
 - iv. Statewide Transportation Improvement Fund Statewide Transit Network**
 - v. Capital Reserve Fund**
 - vi. RideCare Fund**
- 7. PUBLIC INPUT AND DISCUSSION**
- 8. APPROVAL OF BUDGET**
- 9. MEETING ADJOURNED**



**BOARD OF COMMISSIONERS
BUDGET COMMITTEE MEETING MINUTES
MAY 18, 2018**

1. CALL TO ORDER- Chair Kathy Kleczek called the meeting to order at 9:00 AM
2. PLEDGE OF ALLEGIANCE TO THE FLAG-

ROLL CALL:

Present: Chair Kathy Kleczek, Commissioner Kevin Widener, Commissioner Tracy MacDonald, Commissioner Lylla Gaebel, Commissioner Bryan Kidder and Commissioner Pamela Alegria. Commissioner Carol Gearin excused

Committee Present: Tita Montero, Melinda Ward, Christine Lolich, and Mary Ann Brandon John Lansing and Jeff Frane excused

Staff Present- Executive Director Jeff Hazen, Finance Officer Tracy Lofstrom, Operations Paul Lewicki, Executive Assistant Mary Parker

3. ELECTION OF BUDGET COMMITTEE OFFICERS-

BUDGET COMMITTEE CHAIR

Commissioner Widener nominated Tita Montero for Budget Committee Chair

Melinda Ward seconded the motion

Motion passed unanimously

BUDGET COMMITTEE SECRETARY

Chair Tita Montero nominated Christine Lolich as Budget Committee Secretary

Commissioner Gaebel nominated Maryanne Brandon as Budget committee Secretary

Commissioner MacDonald seconded Christine Lolich's nomination

Christine Lolich stated she was unable to fulfill the obligation

Commissioner Widener seconded Maryanne Brandon's nomination

Following discussion of what the secretary was responsible for, MaryAnn accepted

Motion passed unanimously

4. APPROVAL OF MAY 18, 2017 BUDGET MEETING MINUTES- There was discussion and date clarification.

Commissioner Kleczek moved to approve the May 18, 2017 Budget Committee Meeting Minutes.

Commissioner MacDonald seconded the motion

Motion passed unanimously

5. REPORT FROM BUDGET OFFICER- Executive Director Hazen stated that he had been appointed by the Board of Commissioners as the 2018 Board Officer. Hazen reviewed the history of RideCare Brokerage and working with the CCO and the financial needs that were not met so that RideCare could continue to operate and which has led up to the need to close RideCare. Eight employees are currently working at the brokerage. Hazen said this will have a big impact on the budget and because of the cost allocation plan those expenses that are allocated to Ridecare will now be absorbed into the General Fund and we have written a budget that accounts for that.
Hazen said that SETD has been recommended for approval to receive funding for 4 new vehicles in the next fiscal and this was exciting because the district has about 11 vehicles that are beyond their useful life to operate.
Hazen reported that the new Transit App that he had discussed last year will be launched in June. It will allow riders to know where their bus is and we will also be able to track our on time performance. It will be very helpful when there are complaints about buses not being on time because 9 times out of 10 the bus was on time.

Hazen reported that he has written a new Fare Policy and has written this budget with the fare changes in mind. The Board will have a discussion on the fare changes at the next Board meeting,

Hazen reported that SETD will be shifting to a different type of wage increase structure. Currently employees are capped on what they can receive each year which is up to 4 percent and based solely on their performance evaluations. Hazen said we are going to change to a step system which will give employees a nominal raise every 6 months, and they will still receive the cost of living raise. Hazen said that a wage study had not been completed. Chair Kleczek stated that we are jumping into a wage step program to increase wages faster than we have before, but we haven't really measured to see if staff is in the right place to start out with. Chair Kleczek stated she was concerned that we are not paying our employees enough before instituting a step program. Hazen said Paul has done research on wages with other agencies and the steps were built around those and at some point, we will have a wage study done. Hazen said we were going to have the Local Government Personnel Institute, but they could not get the study done in time this year. Hazen said we feel the step system gives the employees a good sign. Commissioner Gaebel stated she was really disappointed that the committee did not receive the wage study that they were told would be done and felt blindsided by not having it said she was not sure what she is voting on because I do not have solid information to make a decision with. Commissioner Gaebel asked if the committee could see the wage comparison information Paul Lewicki had. Paul said he would give the Budget Committee the information he had gathered.

6. DISCUSSION OF FUND BUDGETS

General Fund- Executive Director Hazen reviewed the sources and revenue received/ Chair Montero suggested having a year to date column and an anticipated total for year column included in the budget reports. Commissioner Kidder asked about a million dollar entry that was entered last year that was not included this year. Hazen said it was a formula that did need to be included. Hazen reported the total revenue at \$4,294, 218.

General Funds Requirements:

Executive Director Hazen reviewed the requirements for the General Fund. There was discussion about training, travel and conferences and Commissioner Gaebel noted that we are over budget this year and we will need to make an adjustment to the proposed budget. Commissioner Gaebel had concerns about fuel costs possibly increasing. Commissioner Kidder suggested with the budgeting for a new facility in Seaside, the utility line should also be increased. Chair Kleczek also said that the Ridecare utility costs will be absorbed in the General Fund this year. Total Requirements \$4,294, 218.

STF Fund-Executive Director Hazen reviewed the uses of the STF funding.

Resources- \$159,905

Requirements- \$152, 705

Unappropriated ending fund balance \$7200

Capital Reserve Fund-Executive Director Hazen reviewed the uses of the Capital Reserve Fund.

Resources- \$205,582

Requirements- \$205,582

Balance \$0

Commissioner Gaebel said she thought that the committee had determined last year that the Capital Reserve Fund would be kept with a balance of \$50,000 to have available for problems and \$50,000 would be added each year. Chair Kleczek said that she also feels uncomfortable having the Capital Reserve Fund at a \$0 balance and would feel better if it was at \$50,000. Commissioner Gaebel asked that the Executive Director to find other ways for us to have a remaining balance of \$50,000. Commissioner Alegria suggested using funds from the Contingency Fund.

RideCare Fund

Executive Director Hazen explained that Ridecare will remain in operation for the month of July and then 2 staff remaining through August to assist with final closing.

Resources \$519,569

Requirements \$519,569

1130 break for lunch 1215 back in session

Executive Director Hazen said that he had looked at the budget and found that he was able to make the following changes:

- corrected line 12, for the 5310 fund to \$166,006
- increased the General Fund balance to \$4,366,074
- increased line 24 to \$123,582
- increased Conferences by \$3000
- increased fuel to \$2300
- increased Legal counsel to \$3000
- increased professional services by \$5000
- reduced taxes and licenses to \$500
- utilities increased to \$30,000
- reduced Contingency to \$160,000
- increased payroll wages to \$1,239,798
- changed line 8 to \$1,684,398
- new material and services total \$882,800,
- Capital Reserve fund increased to \$123,582
- increase unappropriated ending fund balance \$50,000
- change general fund requirements to \$255,582
- change general fund resources \$255,582
- page 170 change line 36 to \$436,774

There was discussion about increasing the Education and Outreach Budget. Tita Montero suggested that SETD talk to the City of Seaside about funding for outreach for summer tourist routes in Seaside. Brian suggested checking with the City of Seaside for covered parking for the Streetcar. Following further discussion changes were made to increase Elections by \$1000, increase Education and Outreach Budget to \$30,000 and increase printing to \$20,000 which was moved from the ending fund balance.

1:05 PM break to updated budget 1: 59 PM back in session

7. PUBLIC INPUT- None

8. APPROVAL OF BUDGET-

Commissioner Gaebel moved that the Budget Committee of Sunset Empire Transportation District approve the budget for 2018-2019 fiscal year in the amount of \$5,301,220

Commissioner MacDonald seconded the motion

Discussion-Executive Director Hazen presented the updated fund sheets. Board Chair Kleczek asked for the updated budget sheets and funds be totaled to verify \$5,301,220. Chair Montero totaled the updated sheets and the totals matched. Commissioner Alegria asked that these additional sheets be included with packet in case there is a question next year.

Motion passed by unanimous aye vote

Commissioner Gaebel moved that the Budget Committee of the Sunset Empire Transportation District approve and recommend that the SETD Board of Commissioners adopt property taxes for the 2018-2019 fiscal year at the rate of 0.1620 per \$1000 of assessed value for the permanent tax levy.

Commissioner Widener seconded the motion

Discussion- None

Motion passed by unanimous aye vote

Meeting was adjourned at 2:10 PM

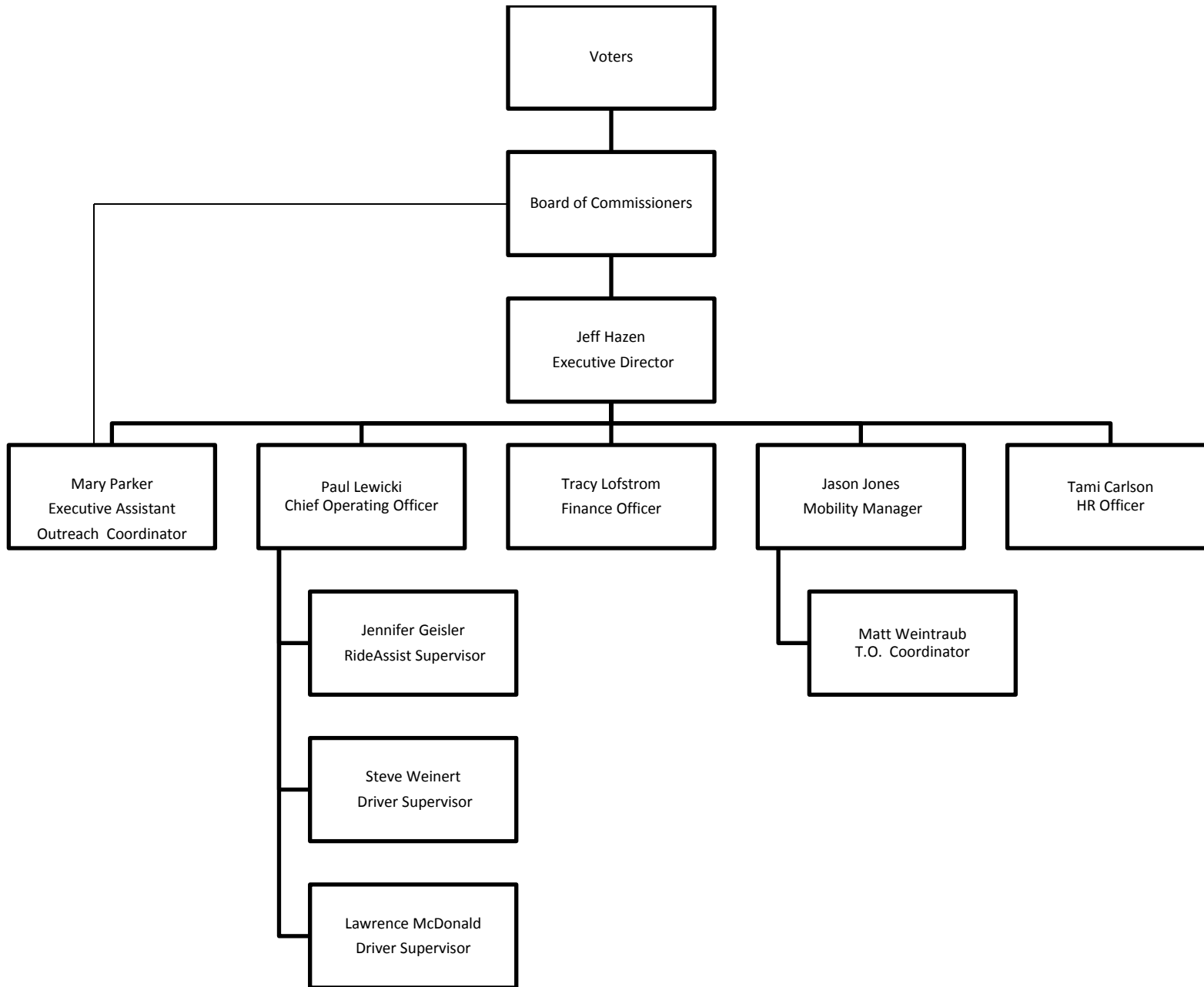
Mary Parker, Recording Secretary

Budget Secretary _____ Date _____

DRAFT

**SUNSET EMPIRE TRANSPORTATION DISTRICT
BUDGET COMMITTEE FY 2020**

Position	Name	Title	Phone	Fiscal Years	
1.	Melinda Ward	Citizen Member		2020-2022	
2.	Tita Montero	Citizen Member		2020-2022	
3.	Jeff Frane	Citizen Member		2020-2022	
4.	John Lansing	Citizen Member		2020-2022	
5.	Christine Lolich	Citizen Member		2019-2021	
6.	Mary Ann Brandon	Citizen Member		2019-2021	
7.	Larry Taylor	Citizen Member		2019-2021	
	SETD BOARD				
1.	Kathy Kleczek, Chair	SETD Board Chair			
2.	Tracy MacDonald	SETD Board Member			
3.	Lylla Gaebel	SETD Board Secretary Treasurer			
4.	Carol Gearin	SETD Board Member			
5.	Pamela Alegria	SETD Board Member			
6.	Kevin Widener	SETD Board Member			
7.	Bryan Kidder	SETD Board Vice Chair			
	Jeff Hazen jeff@ridethebus.org	Executive Director Budget Officer			
	Mary Parker mary@ridethebus.org	Executive Assistant			
	Tracy Lofstrom tracyl@ridethebus.org	Finance Officer			



March 13, 2019

Sunset Empire Transportation District Mission Statement

“Sunset Empire Transportation District is dedicated to providing safe, reliable, relevant and sustainable transportation services to Clatsop County with professionalism, integrity and courtesy.”

2019-2021 SETD Priorities

Priority One

- Benchmark Services
 - Ridership Increases & Decreases
 - On-time Performance
 - Fleet reliability
 - Employee Retention

- Develop a SETD specific emergency plan.
 - SETD operational specific emergency operation plan
 - Medical emergencies
 - Accidents
 - Behavioral emergencies at facilities and on buses
 - Emergency contact and reporting requirements
 - Strategic county wide transportation plan that integrates into Clatsop County Emergency Plan.

- Develop a Succession Plan for Key Management Positions

- Develop Route Standards
 - Summer Schedule
 - September Through May Schedule

- Develop Demand Management Standards
 - Paratransit
 - Dial a Ride
 - First Mile Last Mile

- Increasing services
 - Fixed routes

Priority One (Continued)

- Improving System
 - Improved lighting at bus shelters
 - Route on-time performances
 - Amenities
- Technologies
 - E-fare
 - Electronic charging stations on buses
 - On-board wi-fi
- Improve Appearance
 - Buses
 - Shelters
 - Facilities

Priority Two

- Develop feasibility of moving Warrenton Operations facility
 - Out of the inundation zone
 - Upgrade to include an automatic bus washing system
- Begin to convert the fleet to electric and away from fossil fuels
- Strategically Locate Park and Rides
- Improve District Signage

Priority Three

- Identify new funding opportunities
 - Seek public/private partnerships
 - Continue to explore new Federal/State/Local grant opportunities
 - Rebuild Ride Pal Program and Volunteer Program



SUNSET EMPIRE TRANSPORTATION DISTRICT
900 Marine Drive Astoria, Oregon 97103

BUDGET MESSAGE
FISCAL YEAR 2019-2020

Dear Budget Committee Members:

Each year, I compose a budget message to assist in the deliberations over the proposed budget. The upcoming year is going to be one of the most exciting years in the history of SETD. In 2017 the Oregon Legislature passed HB2017, a very robust Transportation Bill. For the first time in Oregon history, a stable source of funding for public transportation became a reality. The new transit program is called the Statewide Transportation Improvement Fund (STIF). The revenue for STIF is from a 1/10th of 1% Employee Payroll Tax. Later in the message I'll go into more detail about how we are using this new source of revenue and the way it is distributed.

The first fund you will see is the General Fund. The largest increase in resources is from transfer from other funds, it is at \$1,177,430. Much of this is from the STIF funds. I have increased the budget for State Timber Revenue. This current year, we will end up with over \$300,000. The most recent projection for next year, we are projected to receive over \$381,000. Market conditions can fluctuate so I have conservatively budgeted \$346,000. The §5311 grant is higher this biennium and we gained \$45,000 for this budget. Total resources are projected at \$5,533,321 a 48% increase over the current year's budget.

We have increased Total Personnel Services by 26% over the current year's budget due to expansion of service. We recently entered into a labor agreement with the Amalgamated Transit Union who are now representing our drivers and mechanics and this budget supports the increase in wages that they just received. They will be getting a step increase on their anniversary but will not get the 2.5% cost of living adjustment next year that our non-represented employees will get on July 1st. Medical benefits are increasing this year by 10% and Dental by 1%. We are keeping the same plan, but employees will see an increase in their out of pocket expenses, it is going from \$3,500 to \$5,000. Represented employees that have spouses and or family on their benefits plan will be paying more out of pocket for their premiums resulting in a savings for the District. The District will see nominal savings since represented employees will no longer have life insurance through the District.

In Materials and Services, we have budgeted \$109,000 in Computer Information Technology Services. We had a major data crash this year and this year's numbers reflect the large expense to recover our data. This line item will cover the costs of our IT monitoring contractor along with the cost of our new financial software that will be live on July 1st and our new dispatch software we recently deployed. It includes estimated charges we will see when we transition to an electronic fare system. It also includes the various charges we have with other software that we utilize throughout the District.

Small equipment/tools have increased due to the need to replace many of our computers and other IT equipment as recommended by our IT monitoring contractor. We have increased the Employee Recognition line to include funding for a temporary incentive program that we are going to implement. It has been challenging for us to find applicants for driving positions and we need more drivers so we can have proper coverage for the expansion of service that we will be implementing. The incentive program will offer employees up to \$1,000 for people they refer to the District for driving positions. The referring employee will receive \$250 after the person they referred successfully completes training. They will receive another \$250 after the person passes their probation. Finally, after the person stays with us for 12 months, the referring employee will receive \$500.

I am anticipating that fuel will end up being just under \$180,000 this current year. We have budgeted \$332,000 that will cover the cost of additional fuel for our service expansion including the extended Lower Columbia Connector. The increase in Professional Services includes \$25,000 in funding for a consultant to update our Coordinated Human Services Transportation Plan.

The Capital Outlay line provides funding for six buses. We also have included funds to purchase new bus shelters. STP and §5339 grants cover the majority of the cost of four of the buses and STIF provides the matching funds for the grants. The other two buses will be purchased with STIF Statewide Transportation Network funds along with local match from the Capital Reserve Fund. The E-Fare system also is funded by the STIF Statewide Transportation Network with local match coming from the Capital Reserve. We have included a new HVAC system in this budget. Additional training items will be purchased as well from STF funds.

I hope you're as excited as I am about the fact that during FY 2019-2020, we will be making our final payments on both long-term debts!

The STF fund will continue to fund part of the Route 15 and Route 101B. Our Mobility Manager, Jason Jones also is going to purchase a training platform for mobility device securement training. He will also begin the process of designing and partially building a Mobility Lab for travel training and evaluation of Paratransit applicants.

In addition to providing match money for 4 new buses along with funding for new shelters, the STIF Formula Fund will also be funding service improvements that will begin this year. These improvements are: adding weekend service in Astoria, adding additional service in Warrenton both weekdays and weekends, adding a route during the summer to provide transportation to students attending internships in both Knappa and Jewel, adding a shopper shuttle one day a week for Knappa Svenson, adding service to the MERTS campus and Svenson/Knappa, adding additional Route 101 midday trips, adding a weekday route in Seaside, adding additional weekend service in Warrenton, adding additional weekend service in Astoria, adding a year round weekend route in Seaside, and adding an additional loop on Route 101 in the evening. This fund will also be paying for the update to our Coordinated Human Service Transportation Plan.

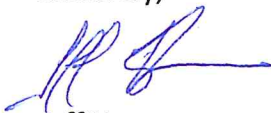
The STIF Statewide Transit Network Program Fund will provide funding to operate the Lower Columbia Connector Route from Astoria to Portland. We will be providing the service the entire length of the route, three times a day. This fund will purchase two used motor coaches to improve the ride for riders. We will also be purchasing a new electronic fare system with these funds.

The Capital Reserve Fund will provide match money for the motor coaches and E-fare system mentioned above. It will also provide the money for a new HVAC system. The General Fund is also transferring \$50,000 to this fund.

The information contained in the proposed budget represents the District staff's best estimates of resources and expenditures. These were obtained through the use of professional judgement, budget history, Oregon Local Budget Law, and generally accepted accounting practices.

We look forward to the committee's questions and deliberations on the proposed budget.

Sincerely,



Jeff Hazen
Budget Officer

**RESOURCES
GENERAL FUND**

SUNSET EMPIRE TRANSPORTATION DISTRICT

(Fund)

(Name of Municipal Corporation)

	Historical Data			Year to Date Current Year 2018-2019	RESOURCE DESCRIPTION	Budget for Next Year 2019-2020			
	Actual		Adopted Budget This Year Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1	\$1,138,432	\$1,180,008	\$1,296,502	\$1,267,931	1 Available cash on hand* (cash basis) or	\$1,200,000			1
2					2 Net working capital (accrual basis)				2
3	\$3,743	\$24,949	\$22,000	\$21,898	3 Previously levied taxes estimated to be received	\$24,000			3
4	\$5,869	\$12,448	\$8,000	\$10,117	4 Interest	\$10,000			4
5	\$0	\$58,500	\$122,455		5 Transferred IN, from other funds	\$1,177,430			5
6					6 OTHER RESOURCES				6
7	\$73,909	\$69,468	\$65,000	\$65,450	7 State Mass Transit Payroll Distribution	\$70,000			7
8	\$168,596	\$389,104	\$220,000	\$204,991	8 State Timber Revenue	\$346,600			8
9		\$6,835		\$170	9 US FISH/LAND SALES				9
10	\$10,109	\$9,856	\$10,500	\$8,800	10 Rentals	\$10,500			10
11	\$319,280	\$348,688	\$280,000	\$223,312	11 Fares	\$290,000			11
12	\$89,637	\$144,637	\$34,000	\$67,735	12 IGA Contracted Service	\$52,000			12
13	\$113,740	\$93,240	\$0	\$93,242	13 ODOT (STF) State Funds	\$0			13
14	\$110,928	\$48,600	\$160,606	\$44,565	14 ODOT - §5310 Preventative Maintenance/MM	\$138,975			14
15	\$451,303	\$340,760	\$455,657	\$376,098	15 ODOT - §5311 Operations	\$501,722			15
16	\$0	\$56,391	\$0	\$19,346	16 ODOT - §5339 Bus & Bus Facilities	\$174,250			16
17	\$274,819	\$53,866	\$0	\$44,004	17 Mobility Management	\$0			17
18	\$63,224	\$65,776	\$86,577	\$52,544	18 ODOT - Transportation Options	\$86,577			18
19	\$3,000	\$21,000	\$0	\$0	19 ODOT - §5305 Feasibility Study	\$0			19
20	\$0	\$0	\$0	\$0	20 ODOT - §5311 Special Transportation Program	\$457,623			20
21	\$3,891	\$2,072	\$16,100	\$9,069	21 Commissions/Proceeds	\$11,500			21
22	\$0	\$0	\$24,000	\$6,000	22 ODOT - §5310 Preventative Maintenance Disc.	\$12,000			22
23	\$0	\$0	\$0	\$2,750	23 GRANTS-SDAO SAFETY				23
24		\$6,733		\$3,075	24 Other (Laminating)	\$144			24
25					25				25
26					26				26
27					27				27
28					28				28
29					29				29
30					30				30
31	\$2,830,480	\$2,932,931	\$2,801,397	\$2,521,097	31 Total resources, except taxes to be levied	\$4,563,321	\$0	\$0	31
32			\$940,000	\$941,863	32 Taxes estimated to be received	\$970,000			32
33	\$932,677	\$962,110			33 Taxes collected in year levied				33
34	\$3,763,157	\$3,895,041	\$3,741,397	\$3,462,960	34 TOTAL RESOURCES	\$5,533,321	\$0	\$0	34

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

SUNSET EMPIRE TRANSPORTATION DISTRICT

(name of fund)

(name of Municipal Corporation)

1	Historical Data			Year to Date Current year 2018-2019	REQUIREMENTS FOR: <u>(Name of Org. Unit or Program & Activity)</u>	Budget For Next Year 2019 -2020			1	
	Actual		Adopted Budget This Year 2018 - 2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2
	Second Preceding Year 2016 -2017	First Preceding Year 2017 - 2018								
1					PERSONNEL SERVICES				1	
2	\$1,120,746	\$1,237,574	\$1,541,798	\$1,288,238	Wages	\$1,753,503			2	
3	\$146,057	\$124,403	\$141,500	\$143,657	Payroll Taxes/Worker's Comp	\$207,086			3	
4	\$259,858	\$316,687	\$301,100	\$281,131	Benefits	\$530,867			4	
5	\$1,526,661	\$1,678,664	\$1,984,398	\$1,713,026	TOTAL PERSONNEL SERVICES	\$2,491,456	\$0	\$0	5	
6					Total Full-Time Equivalent (FTE)				6	
7					MATERIALS AND SERVICES				7	
8	\$5,747	\$9,404	\$0	\$5,637	Provider Services	\$10,000			8	
9	\$17,776	\$33,841	\$16,750	\$3,530	Audit	\$17,000			9	
10	\$3,787	\$3,025	\$1,000	\$757	Advertising	\$2,000			10	
11	\$3,221	\$1,711	\$2,000	\$1,369	Bank Fees	\$2,000			11	
12	\$33,304	\$52,876	\$39,500	\$34,902	Building Grounds and Maintenance	\$40,000			12	
13	\$0	\$0	\$5,700	\$4,700	Building Lease	\$11,000			13	
14	\$39,586	\$75,856	\$149,350	\$144,566	Computer Information Technology Services	\$109,000			14	
15	\$14,523	\$24,488	\$19,000	\$17,890	Conferences, Training, and Travel	\$25,000			15	
16	\$0	-\$225	\$0	\$0	DONATIONS/GIFTS/CONTRIB	\$0			16	
17	\$1,652	\$2,765	\$2,500	\$2,000	Drug and Alcohol Testing/Background Checks	\$5,000			17	
18	\$17,268	\$16,276	\$13,500	\$11,530	Dues/Subscriptions/Fees	\$15,000			18	
19	\$10,000	\$10,000	\$12,000	\$12,000	IGA Dues and Fees	\$12,000			19	
20	\$11,589	\$14,751	\$15,000	\$13,199	Small Equipment/Tools	\$60,000			20	
21	\$5,652	\$3,020	\$2,300	\$2,197	Equipment Lease	\$2,700			21	
22	\$8,499	\$18,741	\$12,500	\$3,636	Education Outreach	\$15,000			22	
23	\$6,964	\$7,792	\$5,000	\$3,995	Employee Recognition	\$15,000			23	
24	\$6,908	\$0	\$5,500	\$0	Election Fees	\$0			24	
25	\$120,594	\$175,616	\$212,675	\$147,100	Fuel	\$332,000			25	
26	\$70,851	\$79,169	\$85,000	\$45,219	Insurance (Property/Vehicle/Liability/Cyber)	\$65,000			26	
27	\$791	\$883	\$800	\$756	Legal Ads	\$800			27	
28	\$2,216	\$2,258	\$73,000	\$65,885	Legal Counsel	\$14,800			28	
29	\$0	\$0	\$0	\$11,964	Uninsured Loss	\$15,000			29	
30	\$2,063	\$1,120	\$1,000	\$2,484	Meeting Expense	\$1,500			30	
31	\$12,296	\$15,599	\$15,000	\$10,159	Office Supplies	\$15,000			31	
32	\$1,719	\$1,442	\$7,000	\$6,769	Payroll Processing Fee	\$500			32	
33	\$0	\$4,250	\$0	\$0	Pass Through STF	\$0			33	
34	\$10,345	\$10,589	\$10,000	\$6,723	Printing	\$15,000			34	
35	\$28,049	\$43,282	\$19,000	\$20,367	Professional Services	\$44,000			35	
36	\$283	\$123	\$500	\$1,977	Taxes/Licenses	\$2,500			36	
37	\$23,111	\$54,419	\$54,000	\$42,241	Telecommunications/Internet	\$52,000			37	
38	\$3,306	\$5,058	\$5,000	\$4,683	Uniforms	\$8,000			38	
39	\$19,518	\$19,196	\$20,000	\$21,237	Utilities	\$30,000			39	
40	\$103,225	\$128,046	\$137,675	\$120,813	Vehicle Maintenance and Repair	\$163,960			40	
41	\$584,843	\$815,371	\$942,250	\$770,285	Total Material and Services	\$1,100,760	\$0	\$0	41	

**FORM
LB-30**

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

SUNSET EMPIRE TRANSPORTATION DISTRICT

(name of fund)

(name of Municipal Corporation)

1	Historical Data			Year to Date Current year 2018-2019	REQUIREMENTS DESCRIPTION	Budget For Next Year 2019 -2020			1
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1					1 CAPITAL OUTLAY NOT ALLOCATED				1
2	\$346,650	\$0	\$122,455	\$0	2 Capital Outlay	\$1,115,017			2
3					3				3
4	\$346,650	\$0	\$122,455	\$0	4 TOTAL CAPITAL OUTLAY	\$1,115,017	\$0	\$0	4
5					5 DEBT SERVICE				5
6	\$104,421	\$112,317	\$120,158	\$103,885	6 Principal	\$85,968			6
7	\$20,574	\$14,051	\$7,506	\$5,993	7 Interest	\$1,901			7
8	\$0	\$441	\$175	\$258	8 Fees	\$120			8
9	\$124,995	\$126,809	\$127,839	\$110,136	9 TOTAL DEBT SERVICE	\$86,088	\$0	\$0	9
10					10 SPECIAL PAYMENTS				10
11		\$0	\$0	\$0	11				11
12					12				12
13	\$0	\$0	\$0	\$0	13 TOTAL SPECIAL PAYMENTS	\$0	\$0	\$0	13
14					14 INTERFUND TRANSFERS				14
15	\$50,000	\$0	\$40,455	\$40,455	15 To Capital Reserve Fund	\$50,000			15
16		-\$58,500			16 TRANSFER IN				16
17		\$88,500			17 TRANSFER OUT				17
18					18				18
19					19				19
20	\$50,000	\$30,000	\$40,455	\$40,455	20 TOTAL INTERFUND TRANSFERS	\$50,000	\$0	\$0	20
21			\$0	\$0	21 OPERATING CONTINGENCY	\$190,000			21
22			\$0	\$0	22 RESERVED FOR FUTURE EXPENDITURE	\$0			22
23			\$524,000	\$524,000	23 UNAPPROPRIATED ENDING BALANCE	\$500,000			23
24	\$521,645	\$156,809	\$290,749	\$150,591	24 Total Requirements NOT ALLOCATED	\$1,251,105	\$0	\$0	24
25					25 Total Requirements for ALL Org.Units/Programs within fund				25
26					26 Ending balance (prior years)				26
27	\$2,633,149	\$2,650,844	\$3,741,397	\$3,157,902	27 TOTAL REQUIREMENTS	\$5,533,321	\$0	\$0	27

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SPECIAL TRANSPORTATION FUND
(Fund)

SUNSET EMPIRE TRANSPORTATION DISTRICT
(Name of Municipal Corporation)

Historical Data				Current Year to Date Year 2018-2019	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020						
Actual		Adopted Budget Year 2018 - 2019	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2016 -2017	First Preceding Year 2017 -2018											
1				1	RESOURCES			1				
2	\$0	\$0	\$66,664	2	Cash on hand * (cash basis), or	\$11,005		2				
3				3	Working Capital (accrual basis)	\$0		3				
4				4	Previously levied taxes estimated to be received	\$0		4				
6		\$15,708		6	Transferred IN, from other funds	\$0		6				
7		\$93,241	\$93,241	\$69,931	7	ODOT-STF Formula Grant	\$93,864	7				
8		\$77,788	\$0	8	ODOT-STF Discretionary Grant	\$0		8				
9				9				9				
10	\$0	\$186,737	\$159,905	10	Total Resources, except taxes to be levied	\$104,869	\$0	\$0				
11				11	Taxes estimated to be received	\$0		11				
12				12	Taxes collected in year levied			12				
13	\$0	\$186,737	\$159,905	13	TOTAL RESOURCES	\$104,869	\$0	\$0				
14				14	REQUIREMENTS **			14				
15				15	Org Unit or Prog & Activity	Object Classification	Detail	15				
16		\$68,421	\$69,205	\$0	16	STF	Transfer	Wages	\$27,921		16	
17		\$26,605	\$24,000	\$0	17	STF	Transfer	Benefits/Taxes	\$11,966		17	
18		\$28,708	\$14,500	\$0	18	STF	Transfer	Non Profit Assistance/Outreach	\$3,000		18	
19		\$58,753	\$45,000	\$0	19	STF	Transfer	Route 15 & 101B Fuel/Maint.	\$13,960		19	
20		\$4,250	\$0	\$0	20	STF	Transfer	Astoria Senior Center			20	
21					21	STF	Transfer	Qstraint Training Platform (CAP)	\$10,000		21	
22					22	STF	Transfer	Mobility Lab (CAP)	\$30,017		22	
23					23						23	
24					24						24	
25					25						25	
26					26						26	
27					27						27	
28					28						28	
29		\$11,225			29	Ending balance (prior years)					29	
30			\$7,200		30	UNAPPROPRIATED ENDING FUND BALANCE			\$8,005		30	
31	\$0	\$197,962	\$159,905		31	TOTAL REQUIREMENTS			\$104,869	\$0	\$0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

STATEWIDE TRANSPORTATION IMPROVEMENT FUND FORMULA

SUNSET EMPIRE TRANSPORTATION DISTRICT

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020			
Actual		Adopted Budget Year 2018 - 2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2016 -2017	First Preceding Year 2017 -2018						
1			1	RESOURCES			1
2			2	Cash on hand * (cash basis), or			2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5			5	Interest			5
6			6	Transferred IN, from other funds			6
7			7	ODOT - STIF Formula Fund Distribution			7
8			8				8
9			9				9
10	\$0	\$0	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	\$0	\$0	13	TOTAL RESOURCES			13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15
16			16	STIF	Transfer	Match for 1 Class B Bus	16
17			17	STIF	Transfer	Match for 3 Class C Buses	17
18			18	STIF	Transfer	Funds for Coordinated Plan	18
19			19	STIF	Transfer	Funds for New Shelters	19
20			20	STIF	Transfer	Wages for Added Service	20
21			21	STIF	Transfer	Materials and Services	21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29			29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	\$0	\$0	31	TOTAL REQUIREMENTS			31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

STIF STATEWIDE TRANSIT NETWORK PROGRAM
(Fund)

SUNSET EMPIRE TRANSPORTATION DISTRICT
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020			
Actual		Adopted Budget Year 2018 - 2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2016 -2017	First Preceding Year 2017 -2018						
1			1	RESOURCES			1
2			2	Cash on hand * (cash basis), or	\$0		2
3			3	Working Capital (accrual basis)	\$0		3
4			4	Previously levied taxes estimated to be received	\$0		4
5			5	Interest	\$0		5
6			6	Transferred IN, from other funds	\$0		6
7			7	ODOT - STIF Statewide Transit Network Program Grant	\$450,000		7
8			8				8
9			9				9
10	\$0	\$0	10	Total Resources, except taxes to be levied	\$450,000	\$0	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	\$0	\$0	13	TOTAL RESOURCES	\$450,000	\$0	13
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15
16			16	STIF	Transfer	Personnel Services	16
17			17	STIF	Transfer	Materials and Services	17
18			18				18
19			19	STIF	Transfer	Capital 2 Motorcoaches	19
20			20	STIF	Transfer	Capital E-Fare System	20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29			29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	\$0	\$0	31	TOTAL REQUIREMENTS	\$450,000	\$0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 2016-2 on June 30, 2016 for the following specified purpose: Bldg&Equip

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2021

**CAPITAL RESERVE FUND
(Fund)**

**SUNSET EMPIRE TRANSPORTATION DISTRICT
(Name of Municipal Corporation)**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020				
Actual		Adopted Budget Year 2018 - 2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018							
1			1	RESOURCES			1	
2	\$100,000	\$100,000	2	Cash on hand * (cash basis), or	\$100,455		2	
3			3	Working Capital (accrual basis)			3	
4			4	Previously levied taxes estimated to be received			4	
5		\$0	5	Interest			5	
6	\$0	\$88,500	6	Transferred IN, from other funds	\$50,000		6	
7		\$286,348	7	Intergovernmental-Grant			7	
8			8				8	
9			9				9	
10	\$100,000	\$474,848	10	Total Resources, except taxes to be levied	\$150,455	\$0	\$0	
11			11	Taxes estimated to be received			11	
12			12	Taxes collected in year levied			12	
13	\$100,000	\$474,848	\$172,455	13	TOTAL RESOURCES			\$150,455
14			14	REQUIREMENTS **				
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15	
16			16		Transfer	Accounting Software	16	
17		\$58,500	17		Transfer		17	
18		\$328,734	18		Capital	Purchase-buses	18	
19			19		Transfer	STIF STN Match Motorcoaches	\$17,000	
20			20		Transfer	STIF STN Match E-Fare	\$9,000	
21			21		Transfer	HVAC	\$40,000	
22			22					
23			23					
24			24					
25			25					
26			26					
27			27					
28			28					
29			29	Ending balance (prior years)				
30		\$87,614	\$50,000	30	UNAPPROPRIATED ENDING FUND BALANCE			\$84,455
31	\$0	\$387,234	\$172,455	31	TOTAL REQUIREMENTS			\$150,455
							\$0	
							\$0	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

RESOURCES
RIDECARE FUND
(Fund)

SUNSET EMPIRE TRANSPORTATION DISTRICT
(Name of Municipal Corporation)

	Historical Data			Year to Date Current Year 2018-2019	RESOURCE DESCRIPTION	Budget for Next Year 2019-2020			
	Actual		Adopted Budget This Year Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1	\$940,156	\$433,637	\$73,109	-\$129,442	1 Available cash on hand* (cash basis) or				1
2					2 Net working capital (accrual basis)				2
3					3 Previously levied taxes estimated to be received				3
4	\$12,242	\$7,655	\$50	\$5,235	4 Interest				4
5					5 Transferred IN, from other funds				5
6					6 OTHER RESOURCES				6
7	\$3,062,493	\$3,692,869	\$446,500	\$533,547	7 Provider Services Reimbursements				7
8	\$28	\$25,078			8 Other				8
9					9				9
10					10				10
11					11				11
12					12				12
13					13				13
14					14				14
15					15				15
16					16				16
17					17				17
18					18				18
19					19				19
20					20				20
21					21				21
22					22				22
23					23				23
24					24				24
25					25				25
26					26				26
27					27				27
28					28				28
29	\$4,014,919	\$4,159,239	\$519,659	\$409,340	29 Total resources, except taxes to be levied	\$0	\$0	\$0	29
30					30 Taxes estimated to be received				30
31					31 Taxes collected in year levied				31
32	\$4,014,919	\$4,159,239	\$519,659	\$409,340	32 TOTAL RESOURCES	\$0	\$0	\$0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

RIDECARE FUND

SUNSET EMPIRE TRANSPORTATION DISTRICT

(name of fund)

(name of Municipal Corporation)

Historical Data		Adopted Budget This Year 2018 - 2019	Year to Date Current year 2018-2019	REQUIREMENTS FOR: <u>(Name of Org. Unit or Program & Activity)</u>	Budget For Next Year 2019 - 2020				
Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016 -2017	First Preceding Year 2017 - 2018								
1				1	PERSONNEL SERVICES			1	
2	\$332,112	\$318,920	\$59,350	\$58,800	2	Wages			2
3	\$32,022	\$30,983	\$5,480	\$5,270	3	Payroll Taxes/Worker's Comp			3
4	\$62,683	\$89,320	\$8,550	\$7,783	4	Employee Benefits			4
5					5				5
6					6				6
7					7				7
8	\$426,817	\$439,223	\$73,380	\$71,853	8	TOTAL PERSONNEL SERVICES	\$0	\$0	\$0
9	\$9				9	Total Full-Time Equivalent (FTE)			
10					10	MATERIALS AND SERVICES			10
11	\$2,768,437	\$3,382,568	\$448,500	\$346,610	11	Provider Payments			
12	\$4,444	\$9,982	\$1,295	\$929	12	Audit			
13	\$468	\$352	\$0		13	Ads			
14	\$196	\$118	\$0	\$0	14	Bank Fees			
15	\$6,422	\$5,725	\$350	\$3,784	15	Building Grounds and Maintenance			
16	\$20,880	\$35,085	\$3,500	\$5,950	16	Bus Passes			
17	\$9,920	\$9,336	\$100	\$3,020	17	Computer Information Technology Services			
18	\$942	\$1,031	\$0		18	Conferences, Training and Travel			
19	\$2,810	\$2,416	\$60		19	Drug and Alcohol Testing/Background Checks			
20	\$163	\$239	\$0	\$20	20	Dues/Subscriptions			
21	\$26,215	\$165,429	\$0		21	DMAP Annual Adj/CCO Share Fund			
22	\$7,504	\$229	\$0	\$468	22	Small Equip/Tools			
23	\$0	\$125	\$0		23	Education/Outreach			
24	\$27	\$772	\$100	\$194	24	Employee Recognition			
25	\$0	\$0	\$0		25	Election Fees			
26	\$8,396	\$10,022	\$1,200		26	Insurance			
27	\$0	\$11	\$0		27	Legal Ads			
28	\$0	\$0	\$0		28	Legal Council			
29	\$171	\$83	\$100		29	Meeting Expense			
30	\$4,793	\$3,109	\$200	\$448	30	Office Supplies			
31	\$430	\$455	\$56		31	Payroll Processing Fee			
32	\$589	\$43	\$0		32	Printing			
33	\$12,144	\$3,782	\$375	\$279	33	Professional Services			
34	\$34,509	\$13,633	\$850	\$2,315	34	Telecommunications			
35	\$0	\$0			35	Uniforms			
36	\$8,331	\$8,062	\$873	\$1,739	36	Utilities			
37					37				
38	\$2,917,791	\$3,652,607	\$457,559	\$365,756	38	TOTAL MATERIALS AND SERVICES	\$0	\$0	\$0
39					39	CAPITAL OUTLAY			39
40					40				40
41					41				41
42					42				42
43					43				43
44					44				44
45					45				45
46	\$0	\$0	\$0	\$0	46	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
47	\$3,344,608	\$4,091,830	\$530,939	\$437,609	47	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$0	\$0	\$0

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

RIDECARE FUND

SUNSET EMPIRE TRANSPORTATION DISTRICT

(name of fund)

(name of Municipal Corporation)

Historical Data					Year to Date Current year 2018-2019	REQUIREMENTS DESCRIPTION	Budget For Next Year 2019 - 2020			
Actual		Adopted Budget This Year 2018-2019	Proposed By Budget Officer	Approved By Budget Committee			Adopted By Governing Body			
Second Preceding Year 2016-2017	First Preceding Year 2017-2018									
1					1	PERSONNEL SERVICES NOT ALLOCATED				1
2					2					2
3					3					3
4	\$0	\$0	\$0	\$0	4	TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	4
5					5	Total Full-Time Equivalent (FTE)				5
6					6	MATERIALS AND SERVICES NOT ALLOCATED				6
7					7					7
8					8					8
9	\$0	\$0	\$0	\$0	9	TOTAL MATERIALS AND SERVICES	\$0	\$0	\$0	9
10					10	CAPITAL OUTLAY NOT ALLOCATED				10
11					11					11
12					12					12
13	\$0	\$0	\$0	\$0	13	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	13
14					14	SPECIAL PAYMENTS				14
15	\$157,373	\$13,200	\$0	\$13,200	15	Debt Service Principal				15
16	\$2,562	\$1,796	\$0	\$725	16	Debt Service Interes				16
	\$0	\$139	\$0	\$82		Loan Fees				
17	\$159,935	\$14,996	\$0	\$14,007	17	TOTAL DEBT SERVICE	\$0	\$0	\$0	17
18					18	SPECIAL PAYMENTS				18
19		\$181,716			19	DMAP - Repayment Agreement				19
20					20					20
21	\$0	\$181,716	\$0	\$0	21	TOTAL SPECIAL PAYMENTS	\$0	\$0	\$0	21
22					22	INTERFUND TRANSFERS				22
23					23					23
24					24					24
25					25					25
26					26					26
27					27					27
28	\$0	\$0	\$0	\$0	28	TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0	28
29					29	OPERATING CONTINGENCY				29
30					30	RESERVED FOR FUTURE EXPENDITURE				30
31					31	UNAPPROPRIATED ENDING BALANCE				31
32	\$159,935	\$196,851	\$0	\$14,007	32	Total Requirements NOT ALLOCATED	\$0	\$0	\$0	32
33	\$3,344,608				33	Total Requirements for ALL Org.Units/Programs within fund	\$0			33
34	\$433,637				34	Ending balance (prior years)				34
35	\$3,938,180	\$196,851	\$0	\$14,007	35	TOTAL REQUIREMENTS	\$0	\$0	\$0	35

TABLE 4a--DETAIL OF TAXING DISTRICT LEVIES
Tax Year 2018-2019

County: CLATSOP

1. Taxing District Code	40009975
2. Taxing District Name	Sunset Empire Transportation
3. Counties in which District lies	

4. Levy Approved Before/After 10/06/2001	PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	
	Inside M5	Inside M5	Inside M5	Outside M5	TOTAL

Ad Valorem Tax Levies

5. Permanent Levy (if dollar amount)	0.00				0.00
6. Local Option Levy (if dollar amount)*		0.00			0.00
7. "GAP" Bond Levy			0.00		0.00
8. Urban Renewal Special Levy			0.00		0.00
9. Bond Levy*				0.00	0.00
10. TOTAL DOLLAR LEVY (add lines 5 thru 9)	0.00	0.00	0.00	0.00	0.00

Adjustments

11. Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12. NET DOLLAR LEVY FOR TAX RATE (line 10 minus 11)	0.00	0.00	0.00	0.00	0.00

Taxable Property Value

13. Total Assessed Value		6,298,872,930.00
14. Add: Non-Profit Housing Value		0.00
15. Add: Fish and Wildlife Value		573,059.00
16. Subtract: Urban Renewal Excess (amt. used only)**		152,409,474.00
17. VALUE TO COMPUTE THE TAX RATE		6,147,036,515.00

Tax Computations

18. Tax Rate (for dollar levies, line 12 divided by line 17)***	0.1620	0.0000	0.0000	0.0000	0.1620
19. Amount Tax Rate Will Raise (line 17 times line 18)	995,819.92	0.00	0.00	0.00	995,819.92
20. Truncation Loss (for dollar levies only) (line 19 - line 12)	0.00	0.00	0.00	0.00	0.00
21. Total Timber Offset Amount (County district only)	0.00				0.00
22. Timber Tax Rate (line 21 divided by line 17)	0.0000				0.00
23. Billing Rate (line 18 minus line 22)	0.1620	0.0000	0.0000	0.0000	0.1620
24. Total Extended for District (line 23 times line 17)	995,819.92	0.00	0.00	0.00	995,819.92
24a. Gain from UR Division of Tax Rate Truncation	198.99	0.00		0.00	198.99
24b. Gain (Loss) from Division of Tax from another county	0.00	0.00		0.00	0.00
24c. Net Tax for Extension (24+24a+24b)	996,018.91	0.00	0.00	0.00	996,018.91
25. Actual Tax Extended for district	996,033.11	0.00	0.00	0.00	996,033.11
26. District's Gain or Loss from Individual Extension (25-24c)	14.20	0.00	0.00	0.00	14.20
27. District's Comp. Loss(Enter as a negative number)****	(1,322.42)	0.00	0.00		(1,322.42)
28. DISTRICT TAXES IMPOSED (lines 24c + 26 + 27)	994,710.69	0.00	0.00	0.00	994,710.69

Additional Taxes/Penalties

29. Farmland (ORS 3088A.703)		192.17	192.17
30. Forestland (ORS 308A.703)		88.44	88.44
31. Western Oregon Small Tract Option (ORS 380A.703)		43.02	43.02
32. Open Space (ORS 308.770)		0.00	0.00
33. Single Family Residence (ORS 308.685)		0.00	0.00
34. Historic Property (ORS 358.525)		0.00	0.00
35. Other _____		0.00	0.00
36. Late Filing Fee County Only (ORS 308.302)		0.00	0.00
37. Roll Correction (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208		113.38	113.38
38. TOTAL ADDITIONAL Taxes/Penalties (line 29 thru 37)		437.01	437.01

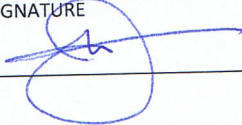
39. TOTAL TO BE RECEIVED (line 28 plus line 38)	994,710.69	0.00	0.00	437.01	995,147.70
40. Percentage Schedule (ORS 311.390) [Optional See Instructions]					0.01183592

* If district has multiple Local Option Levies or Bond levies, please show each levy on a separate 4a page.

** For urban renewal special levies, enter zero on this line; excess value is **not** subtracted.

*** Line 12/Line 17 computation applies **ONLY** to dollar levies; if district has a rate levy, enter the rate used.

**** Enter only the **district** or UR special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

SUNSET EMPIRE TRANSPORTATION DISTRICT FINANCIAL POLICY AND PROCEDURES	NUMBER	APPROVAL DATE <i>August 27, 2012</i>
	TOTAL PAGES	EFFECTIVE DATE <i>September 1, 2012</i>
Attachment A- Financial Procedures Attachment B- Allocation Plan	DIRECTOR SIGNATURE 	
	REVIEWED	REVISED

PURPOSE

Sunset Empire Transportation District (SETD) provides fixed route bus service and scheduled ADA Paratransit services within Clatsop County. The Northwest Ride Center (NWRC) provides brokerage services for non-emergent medical transportation through transportation services and private contractors. SETD is funded by various state and federal grants as well as local tax and timber revenues. The NWRC is funded through a fee for service system which includes service for Medicaid, Medicare and other services. SETD and the NWRC are managed by the SETD Executive Director. The purpose of this policy is to define the requirements and delineate the procedures for the financial management of SETD and the NWRC.

POLICY

The SETD Executive Director is responsible for the financial management of both SETD and the NWRC. The Executive Director will ensure that SETD and the NWRC comply with all Federal, State and local laws, regulations, requirements and Generally Accepted Accounting Principles. The Executive Director will manage all bank accounts and monthly reconciliation. The Executive Director will oversee the accurate Accounts Payable and Accounts Receivable processing and monthly reporting. The Executive Director will prepare monthly accounting reports that will be reviewed and approved by the SETD Board. The Executive Director will prepare the annual budget report and ensure compliance of the budget process for SETD and the NWRC. The Executive Director will ensure the completion on an annual financial audit of SETD and the NWRC. The Executive Director will designate staff to provide all necessary processes to ensure that the SETD Financial Policy is being implemented.

ATTACHMENT A – FINANCIAL PROCEDURES

**SUNSET EMPIRE TRANSPORTATION DISTRICT
FINANCIAL POLICY
ATTACHMENT A**

**FINANCIAL POLICY PROCEDURES
August 16, 2012**

Bank Accounts-

The opening and closing of any bank account for SETD or the NWRC requires the approval of the Executive Director and the SETD Board. The Executive Director and SETD Board members will register as signers on each bank account. The Executive director will review and approve all deposits, withdrawals, and account transfers. The Executive Director will immediately notify the SETD Board of any unresolved balance discrepancies.

Loans-

The Executive Director may determine that a bank loan is necessary for the purchase of equipment, electronics, property or other operational needs. The Executive Director will be required to present a detailed loan request and receive SETD Board approval prior to loan application. The loan request will include the purpose of loan, name of the lending institution, contact information, amount of loan, interest rate and general terms of loan. All loan applications will require the signature of one SETD Board member.

Deposits-

All checks and cash received by mail or other sources will be logged and totaled on a Daily Cash log by the Executive Assistant. The original cash log will be given to the Executive Director and a copy will be given to the Accounting Specialist with the cash received. The Accounting Specialist will prepare a detailed deposit slip and make deposit the same day as received or as soon as possible. Checks and cash will be deposited the same day as received or as soon as possible. The Accounting Specialist will make deposits and forward a copy of the deposit slip and deposit receipt to the Executive Director. The Accounting Specialist will attach the deposit receipt received from the bank to the Accounts Payable report.

Bank Account Transfers-

The Accounting Specialist will be given registered with bank and given authority to make intercompany and payroll transfers for SETD and NWRC bank accounts. An Account Transfer Request which details transfer amounts and bank accounts involved will be submitted to the Executive Director or Board Secretary/Treasurer for approval via email. The Executive Director will keep a separate electronic file of these requests.

Withdrawals-

Any withdrawal from an SETD or NWRC bank account requires the signature of the Executive Director and the SETD Board Secretary Treasurer or in the absence of the Executive Director, 2 Board members must approve the withdrawal.

Check stock and processing-

Ordering- SETD and NWRC printed check stock may be ordered from various vendors, but will be delivered directly to the Accounting Specialist or Executive Director's office. For security purposes only 500 checks shall be ordered at a time. The Accounting Specialist will specify and record the beginning check number of order. Checks for SETD and the NWRC will be ordered in two separate colors.

Receiving- Check stock shipments will only be opened and verified by the Executive Director or his designee which will not include the Accounting Specialist. The beginning and ending check numbers will be verified and recorded. The check stock log will include order dates and the beginning and ending check numbers.

Storage- All unused check stock will be kept in a secure locked location accessible by the Executive Director or his designee.

Printing- Check printing will be authorized by the Executive Director and documented on a check request form. Checks may only be printed by the Accounting Specialist or the Human Resource Officer. All checks require the signature of the Executive Director and the Board Secretary/Treasurer or two Board members. Once checks are printed, a check log will be printed, verified and filed in the corresponding account file.

Lost Checks: The Accounting Specialist will immediately notify the Executive Director if there are any discrepancies in the sequence of check stock numbers or if any printed and mailed checks cannot be accounted for. The Accounting Specialist or the Executive Director will notify the bank of any missing checks and a stop payment may be issued. The Executive Director will immediately notify the SETD Board Secretary Treasurer of any unresolved checking account discrepancies. A lost check receipt will be created and signed by the Executive Director.

Monthly Bank Account Reconciliation-

All SETD and NWRC bank accounts will be balanced and reconciled once a month by either the Human Resources Officer or other staff as assigned by the Executive Director.

The Human Resources Officer will:

1. Verify that all beginning balances on statements match SETD accounts.
2. Enter any interest or fees from statement into SETD accounts.
3. Verify all debits, credits and check sequence from statements match SETD accounts.
4. Verify all ending balances on statements match SETD accounts.
5. The Human Resources Officer will discuss any balance discrepancies with Accounting Specialist.
6. The Human Resources Officer will notify the Accounting Specialist of any unusual fees or deposits on the bank statement.
7. If any discrepancies remain unresolved the Human Resources Officer will report problem to Executive Director.

Mail-

Mail for SETD and the NWRC is delivered daily to the SETD Transit Center in Astoria. Mail is to be opened and processed daily. All delivered mail will be opened and date stamped by the Executive Assistant and delivered to the Executive Director. The Executive Director will review and initial all payment notifications and checks. The Executive Assistant will distribute mail to appropriate departments. The Accounting Specialist will place incoming checks in a secure/locked location until processed and deposited.

Purchase Orders-

All SETD and NWRC non-contractual purchases including purchases with credit cards will be approved by the Executive Director. The employee requesting the purchase is required to complete a SETD Purchase Order (PO) form. The PO form is accessible on the C drive which requires basic purchasing A PO number is acquired from the monthly Purchase Order Log which is accessible on the SETD U drive or a number can be acquired from the Accounting Specialist. The PO form requires the vendor name, contact information, reason for purchase, department making purchase, item description and price. The PO Form will be signed by employee making purchase and sent to the Executive Director for approval. Once approved and the purchase is complete the PO form is given to the Accounting Specialist for vendor account set up and final processing.

Vendor Accounts-

SETD requires that any vendor, business or service requiring payment for products or services provided must submit an invoice, bill or request describing service or items purchased. The invoice must include vendor contact information, date of purchase or type of service requested and an SETD PO number.

Accounts Payable-

The Accounting Specialist will enter all SETD and NWRC invoices into the current SETD accounting program which tracks the name, the contact information, amount owed, date of purchase or service and invoice number. An Accounts Payable Report (APR) that lists status of all accounts, payments made and balance due will be prepared by the Accounting Specialist every week. The APR will be given to the Executive Director for selection of accounts that will be paid. The Accounting Specialist will process selected payments and have checks signed as required by the Executive Director and SETD Board member. The Accounting Specialist will mail or deliver payments within a reasonable amount of time. The Accounting Specialist will resolve any billing discrepancies with vendors as needed. The Accounting Specialist will notify the Executive Director with any unresolved accounts payable discrepancies.

Expenses that are billed to or are solely the responsibility of the NWRC (providers, gas vouchers, janitorial etc.) will be paid directly from the NWRC checking account. Any accounts payable bills that are solely the responsibility of SETD will be paid directly from the SETD checking account. Intermingled bills such as phone, electrical and insurance are paid from an SETD account. There is an inter-company payables/receivable account that is charged against the NWRC and paid on a monthly basis.

Accounts Receivable-

Accounts Receivable (AR) will be carefully managed to ensure the collection of all debts owed to SETD or the NWRC. A Debt will be identified as any amount greater than zero owed to SETD or to the NWRC. A debtor is a business, organization or any other public or private entity that is liable for a debt or against whom there is a claim for debt. Each AR account will contain all debtor information including mail, phone and personal contact information. Each account will identify the amount and description of the service provided and the amount that is owed. AR will contain the initial debt and a detailed accounting of all transactions, payments and any invoices sent. The Accounting Specialist will routinely monitor all AR. A monthly billing invoice will be sent to all debtors. An aging report will be prepared and reviewed every month. Accounts with balances past 60 days will receive notification that the account is past due. Any account past 90 days will be sent a notification that the account is being put in collections if arrangements are not made or balance is not paid. The Account Specialist will make every effort to collect the outstanding debt. The Executive Director must approve accounts sent to collections. Accounts may be determined as uncollectable and will need to be written off. The following is a list of who will make the write off determination:

\$ 0 to \$20	Accounting Specialist
\$21 to \$200	Executive Director
\$201 and above	Board of Directors

Month End Reporting-

The Accounting Specialist will balance all accounts and prepare a month end report which is submitted to the Executive Director for review.

Payroll-

The Human Resources Officer will prepare SETD and the Northwest Ride Center payroll checks every two weeks. SETD will maintain a separate bank account designated for payroll transactions only. The balance on this account will be kept to a minimum. The Executive Director must give approval to the Accounting Specialist for any transfers into this account. Work hours will be turned into the Human Resources Officer no later than Monday on the week that checks are going to be issued. The Human Resources Officer will print time reports from the Time Clock for bus drivers, Operation employees and the Northwest Ride Center employees. Paper time sheets will be completed by Administrative and Transit Center employees. All employee time sheets will be signed by the employee and verified by employee's supervisor.

Human Resources Officer will:

1. Enter hours worked and deductions into employee's payroll account
2. Calculate time clock reports and send to payroll provider to be processed and printed.
3. Print manual pay checks.
4. Prepare direct payroll deposits.
5. Print payroll check register and verify check numbers are in correct sequence
6. Printed checks, check register and time sheets are given to Executive Director

Accounting Specialist will:

1. Calculate amount needed for account transfer and send written request to Executive Director.

Executive Director will:

1. Verify time sheets and payroll calculations
2. Sign time sheets and payroll checks
3. Approve transfer of funds into payroll account from appropriate accounts (NWRC and SETD)
4. Verify that an SETD Board member is the second signer on all payroll checks.

Cost Allocation Plan- The Executive Director and several other administrative employees work for both SETD and NWRC. Costs for employees and other expenses must be separated. The Cost Allocation Plan (Attachment B) delineates how wages, benefits and other joint expenses are calculated and kept separate for budget and audit purposes. The cost allocation plan is a guideline for accounts payable, payroll and other expenses. The cost allocation plan will be updated each fiscal year and approved by ODOT, DMAP and local CCO.

Ticket Sales/ Bus Vaults:

Passengers may purchase tickets, passes or pay cash for SETD or Greyhound Bus services. All money received for bus fare, sold in the Transit Center or on busses will be counted and prepared for deposit by Operations or Transit Center employees.

Bus Vaults- All SETD busses will have locked vaults secured near the front of the bus for securing cash received from passengers for service, tickets and bus passes. Vaults will be secured by the Operations Manager or designated operations employee. Bus vaults will remain locked and stored in a locked compartment until they are opened, counted and a deposit slip is prepared by the Operation Manager and the operations assistant. A designated employee will also verify totals. The vault cash will be placed in a money bag with the deposit slip and placed in the Operations safe which is only accessible to the Operations Manager or other designated employee until delivered to the Accounting Specialist.

Transit Center- The Transit Center has a sales counter that provides ticketing service for SETD, Greyhound/ North West Point bus service. The Transit Center will maintain 2 separate cash accounts for ticket sales. One account will be for Greyhound ticket sales and one will be for SETD bus ticket sales. Each account will have a separate cash drawer, separate daily sales log sheets and weekly cash balancing logs. Greyhound credit card transactions and SETD credit card transactions will also be recorded on daily sales log sheets. Receipts from all credit card transactions will be placed in the appropriate cash drawer. The starting balance each week will be \$100 in each cash drawer. All transactions will be logged with a running total recorded. Each cash drawer will be counted and recorded on a corresponding weekly cash balance log before opening in the morning and at closing in the evening. Staff will initial all log entries. A cash drop for deposit will be made by transit center staff every week and given to the Accounting Specialist along with a copy of the weekly log sheet and weekly print out from the SETD credit card machine. Cash drawers will be kept locked at all times. Access to cash drawers will be limited to only staff that has been authorized by the Executive Director. Any cash balance discrepancies

will be reported to the Accounting Specialist. If not resolved by Accounting Specialist the discrepancy will be reported to the Executive Director.

Financial Reports:

The Accounting Specialist will prepare financial reports as requested. The monthly financial reports (Cash Balance, Check Register, Aging Reports, Budget vs Actual, Balance Sheet, Credit Card Statement) will be submitted to the Executive Director and to the SETD Board. The SETD Board will be asked to approve all bills paid each month at the regularly scheduled Board meeting. The Executive Director will prepare a monthly financial exceptions report explaining and or highlighting notable items in the financial report.

Budget Process:

SETD and the NWRC are required to have a projected budget approved before July 15th each year. The Executive Director is responsible for this process including the preparation of all budget reports, approval by the Budget Committee, holding a public hearing for public input, approval by the SETD Board and the completion of all required documentation by July 15th each year. The SETD Budget Committee includes the SETD Board and an equal number of citizen volunteers who will be selected by the SETD Board.

Journal Entries-

SETD and the NWRC currently contract with a CPA firm to review accounts and make appropriate journal entries as necessary. All journal entries must be approved by the Executive Director before being made.

Audit-

SETD and the NWRC are required by Federal and State law to have an annual financial Audit. The Executive Director will contract with a licensed accounting firm that specializes in municipal audits. The auditors will present their finding to the SETD Board during a public meeting. The Executive Director will be responsible for correcting any negative findings.

Petty Cash-

SETD will keep a Petty Cash account with a balance of \$300 for small purchases and for providing incidental change for the Astoria Transit Center. The Accounting Specialist will keep an accounting of all requests and uses of the Petty Cash on the Petty Cash report. Employees needing to make purchases from Petty Cash will fill out a Petty Cash request form describing type of purchase and/or use and amount needed. The request will then be given to the Executive Director for approval. The employee requesting the petty cash will be required to verify purchase with a receipt that will be given to the Accounting Specialist.

Records and Archiving-

All SETD and NWRC Audit, Budget records and all financial records supporting these processes will be retained (OAR #166 Div.150) for a minimum of 10 years.

SETD DAILY CASH LOG

DATE _____

CHECKS #	AMOUNT		
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
CASH			
TOTAL >>>>			
		INTL _____	

SETD DAILY CASH LOG

DATE _____

CHECKS #	AMOUNT		
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
CASH			
TOTAL >>>>			
		INTL _____	

SUNSET EMPIRE TRANSPORTATION DISTRICT BUDGET GLOSSARY

Accrual Basis. Method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(1)]

Adopted Budget. Financial plan that forms the basis for appropriations. Adopted by the governing body. (ORS 294.435)

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. [ORS 294.311(3)]

Approved Budget. The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406)

Assets. Property owned by the government, which has monetary value.

Assessed Value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value.

Assessment Date. The date on which real market value of property is set- January 1.

Audit . The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State. (ORS 297.425)

Audit Report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about propriety of a local government’s financial statements and compliance with requirements, orders and regulations.

Budget. Written report showing the local government’s comprehensive financial plan for one year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(4)]

Budget Calendar. Schedule of key dates or milestones followed by the Districts departments in the preparation, review and administration of the budget.

Budget Committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district (ORS 294.336).

Budget Message. Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.391).

Budget Officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget (ORS 294.331).

Budgetary Control. The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available revenues.

Capital Assets. Assets of significant value and having life of several years. Capital assets are called fixed assets.

Capital Outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.325(6)]

Capital Program. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Chart of Accounts. The classification system used by a governmental agency to organize the accounting for various funds.

Contingency. An appropriation of funds to cover unforeseen events and emergencies which occur during the fiscal year.

Current Assets. Assets which are available to finance current operations or to pay current liabilities.

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

Employee Benefits. Benefits include social security, retirement, group health, dental, life insurance, worker' compensation and disability insurance.

Equipment. Tangible property if a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools trucks, cars furniture and furnishings.

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. [ORS 294.311(12)]

Fiscal Year. A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments [ORS 294.311(13)]

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund balance. The fund equity of government funds.

Fund Type. One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1) and ORS 280.100].

General Fund. A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [150-294.352(1)].

Goal. A statement of board direction, purpose or intent: the purpose toward which endeavor is directed.

Governing Body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

Grant. A donation or contribution in cash by one governmental unit to another unit, which may be to support a specified purpose of function, or general, purpose [ORS 294.311(16)].

Grant Fund. A fund used to account for the revenues and expenditures as it relates to all grants received.

Internal Control. A plan of organization for purchasing, accounting and other financial activities which among other things provide:

1. The duties of employees are subdivided so that no single employee handles a financial action from beginning to end.
2. Proper authorization from specific responsible officials before transactions are completed.
3. Records and procedures are arranged appropriately to facilitate effective control.

Liabilities. Debt or other legal obligation arising from transactions in the past, which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

Local Government. Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality [ORS 294.311(19)].

Measure 5. A constitutional limit on property tax rates passed by voters in the State of Oregon in November 1990. The new law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. Schools maximum rate is limited to \$5.

Measure 47. A constitutional limit on individual property tax collections approved by voters in November 1996. The limit applies to 1997/98 and all future fiscal years. The measure was a citizen initiative and limits property taxes to 1995/96 levels less 10%, requires majority voter turnout for tax elections, limits fees and charges and prioritizes Public Education and Public Safety in the allocation of lost revenues. The Measure never took affect due to its repeal by the voters in May 1997 with the passage of Measure 50.

Measure 50. Passed by voters in May 1997, the legislatively referred measure repealed Measure 47, but also significantly reduced future property taxes. The Measure rolls back assessed value on individual property to 1995/96 value, less 10%. It reduced 1997/98 District levy authority by an average of 18.9%, and then coverts it to a rate to be applied to assessed value in all future years. Assessed value growth is limited to 3% per year. The Measure reinstates Measure 47 limits on fees and charges and on majority turnout election requirements.

Objective. A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a given program.

Operating Budget. A budget which applies to all outlays other than capital outlays.

Operating Expenses. Expenses for general governmental purposes.

Operating Statement. A statement summarizing the financial operations of governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time.

Ordinance. A formal legislative enactment by the governing board of a municipality.

Payroll Expenses. Expenses related to the compensation of salaried employee, such as, health and accident insurance premiums, Social Security, and retirement contributions.

Permanent Rate Limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Property Taxes. Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget. Financial and operating plan prepared by the local officer. It is submitted to the public and the budget committee for review and approval.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by the first class mail

to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries to the local government.

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

Resource. Estimated beginning funds on hand plus anticipated receipts (ORS 294.361)

Revenue. The term designates an increase to a fund's assets which,

1. Does not increase a liability (e.g., proceeds from a loan),
2. Does not represent a repayment of an expenditure already made,
3. Does not represent a cancellation of certain liabilities

Risk Management. An organized attempt to protect a government's assets against accidental loss in the most economical manner.

Tax Base. In Oregon, a designated amount of property tax which can be levied for operating expenses without annual voter approval. The voters at a general or primary election must establish the original base.

Taxes. Compulsory charges levied by a governmental unit for the purpose of financing service performed for the common benefit. Note: The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges as, for example, plans review fees.

Tax Rates. The amount of tax stated in terms of a unit of each \$1,000 of assessed value of taxable property.

Tax year. The fiscal year from July 1 through June 30.

Unappropriated Ending Fund Balance. Amount set aside in the budget to be used as a cash carryover the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371.)

SUNSET EMPIRE TRANSPORTATION DISTRICT
COMMONLY USED ACRONYM LIST

MAY

2019

AASHTO	AMERICAN ASSOCIATION OF STATE HIGHWAY AND TRANSPORTATION OFFICIALS
ACT	ACTUAL
ACCTS	ACCOUNTS
ADA	AMERICANS WITH DISABILITIES ACT
ADS	ADVERTISEMENTS
AP	ACCOUNTS PAYABLE
APTA	AMERICAN PUBLIC TRANSPORTATION ASSOCIATION
AR	ACCOUNTS RECEIVABLE
ASC	ASTORIA SENIOR CENTER
BG	BACKGROUND
BLDGING	BUILDING
BOC	BOARD OF COMMISSIONERS
BS	BALANCE SHEET
BUS REG FEE	BUS REGISTRATION FEE
CCC	CLATSOP COMMUNITY COLLEGE
CCCHD	CLATSOP CARE CENTER HEALTH DISTRICT
CCO	COORDINATED CARE ORGANIZATION
CK	CHECK
COMP	COMPUTER
CONF	CONFERENCE
CPCCO	COLUMBIA PACIFIC COORDINATED CARE ORGANIZATION
CRS	CLATSOP REHABILITATION SERVICES
CSR	CUSTOMER SERVICE REPRESENTATIVE
CTAA	COMMUNITY TRANSPORTATION ASSOCIATION OF AMERICA
CTE	CENTER FOR TRANSPORTATION AND THE ENVIRONMENT
DAV	DISABLED AMERICAN VETERANS
DHS	DEPARTMENT OF HUMAN SERVICES
DIST	DISTRICT
DLSM	DRIVE LESS SAVE MORE
DMAP	DIVISION OF MEDICAL ASSISTANCE PROGRAM
DOJ	DEPARTMENT OF JUSTICE
DOT	DEPARTMENT OF TRANSPORTATION
EQUIP	EQUIPMENT
FHWA	FEDERAL HIGHWAY ADMINISTRATION
FTA	FEDERAL TRANSIT ADMINISTRATION
GF	GENERAL FUND
HR	HUMAN RESOURCES
IGA	INTERGOVERNMENTAL AGREEMENT
INFO	INFORMATION
INT	INTEREST
IS	INCOME STATEMENT
ISN	INTEGRATED NETWORK SYSTEM
IT	INFORMATION TECHNOLOGY

SUNSET EMPIRE TRANSPORTATION DISTRICT
COMMONLY USED ACRONYM LIST

MAY

2019

LGIP	LOCAL GOVERNMENT INVESTMENT POOL
LGPI	LOCAL GOVERNMENT PERSONNEL INSTITUTE
LRCTP	LONG RANGE COMPREHENSIVE TRANSPORTATION PLAN
MAINT	MAINTENANCE
MBRC	MILES BETWEEN ROAD CALLS
MISC	MISCELLANEOUS
MM	MOBILITY MANAGEMENT
MOS	MONTH
MOU	MEMORANDUM OF UNDERSTANDING
NADTC	NATIONAL AGING AND DISABILITY TRANSPORTATION CENTER
NEMT	NON-EMERGENT MEDICAL TRANSPORTATION
NRTAP	NATIONAL RURAL TRANSIT ASSISTANCE PROGRAM
NTI	NATIONAL TRANSIT INSTITUTE
NWACT	NORTHWEST AREA COMMISSION ON TRANSPORTATION
NWOTA	NORTHWEST OREGON TRANSIT ALLIANCE
ODOT	OREGON DEPARTMENT OF TRANSPORTATION
OHA	OREGON HEALTH AUTHORITY
OHP	OREGON HEALTH PLAN
OPTC	OREGON PUBLIC TRANSPORTATION CONFERENCE
OPTIS	OREGON PUBLIC TRANSIT INFORMATION SYSTEM
OPTP	OREGON PUBLIC TRANSPORTATION PLAN
OR	OREGON
OTA	OREGON TRANSIT ASSOCIATION
OTC	OREGON TRANSPORTATION COMMISSION
P&L	PROFIT AND LOSS
PARA	PARA-TRANSIT
PCA	PERSONAL CARE ATTENDANT
PTAC	PUBLIC TRANSPORTATION ADVISORY COMMITTEE
QE	QUALIFIED ENTITY
QTR	QUARTER
RAC	RULES ADVISORY COMMITTEE
RAC	RIDECARE ADVISORY COMMITTEE
RC	RIDECARE
REHAB	REHABILITATION
RFP	REQUEST FOR PROPOSALS
RFQ	REQUEST FOR QUOTES
RIBTC	RURAL AND INTERCITY BUS TRANSPORTATION CONFERENCE
RPTD	RAIL AND PUBLIC TRANSIT DIVISION
SDAO	SPECIAL DISTRICTS ASSOCIATION OF OREGON
SDIS	SPECIAL DISTRICTS INSURANCE SERVICES
SETD	SUNSET EMPIRE TRANSPORTATION DISTRICT
SETD GF	SUNSET EMPIRE TRANSPORTATION DISTRICT GENERAL FUND
SETD GEN	SUNSET EMPIRE TRANSPORTATION DISTRICT GENERAL FUND

SUNSET EMPIRE TRANSPORTATION DISTRICT
COMMONLY USED ACRONYM LIST

MAY
2019

SIP	SERVICE IMPROVEMENT PROGRAM
SSP/0401	ACCOUNT FROM OREGON DEPARTMENT OF HUMAN SERVICES
STF	SPECIAL TRANSPORTATION FUND
STIF	SPECIAL TRANSPORTATION IMPROVEMENT FUND
STIP	SPECIAL TRANSPORTATION IMPROVEMENT PROGRAM
STN	STATEWIDE TRANSPORTATION NETWORK
STP	SURFACE TRANSPORTATION PROGRAM
STS	SUNSET TRANSPORTATION SERVICES (NAME CHANGE THAT DIDN'T HAPPEN)
TAC	TECHNICAL ADVISORY COMMITTEE
TAC	TRANSPORTATION ADVISORY COMMITTEE (STF/5310/STIF)
TECH	TECHNOLOGY
TGM	TRANSPORTATION GRANTS MANAGEMENT
TO	TRANSPORTATION OPTIONS
TPAC	TRANSPORTATION PLAN ADVISORY COMMITTEE
TPJCC	TONGUE POINT JOB CORPS CENTER
TRB	TRANSPORTATION RESEARCH BOARD
TSP	TRANSPORTATION SYSTEMS PLAN
YTD	YEAR TO DATE
ZEB	ZERO EMISSION BUS
ZEP	ZERO EMISSION PROPULSION
ZEBRA	ZERO EMISSION BUS RESOURCE ALLIANCE



BUDGET PROCESS CALENDAR

2019-2020

Appoint Budget Officer	March 28, 2019
Appoint Member to Vacant Budget Committee Seat	February 28, 2019
Budget Committee Training 9:30am-11:30am	May 8, 2019
Budget Committee Meeting 9:30am-4:00pm	May 15, 2019
Budget Committee Meeting (if needed) 10am-3pm	May 22, 2019
Public Hearing on Budget/Board Meeting 9:00am	June 27, 2019
Make Resolutions to: <ul style="list-style-type: none">• Adopt Budget• Make appropriations• Declare taxes• Categorize taxes	
Certify Taxes and submit to Assessor before:	July 15, 2019