



SCAPPOOSE *Oregon*

MONDAY, JUNE 16, 2025
CITY COUNCIL MEETING AGENDA
REGULAR MEETING 7:00PM
COUNCIL CHAMBERS
33568 EAST COLUMBIA AVENUE
SCAPPOOSE, OREGON 97056

| ITEM AGENDA TOPIC | Action |
|--|-------------------------|
| Call to Order | |
| Pledge of Allegiance | |
| Roll Call | |
| Approval of the Agenda | |
| Public Comment - Items not on the agenda | |
| Please sign a speaker request form and turn it in to the City Recorder along with any written testimony. | |
| | |
| 1. Consent Agenda ~ June 2, 2025 City Council meeting minutes; and Resolution No. 25-06: A Resolution of the City of Scappoose Repealing Resolution 24-08, and Extending Workers' Compensation Coverage to Volunteers of the City of Scappoose | |
| | |
| <u>New Business</u> | |
| 2. 2025 Rate Increase for Garbage and Recycling Collection Services Provided by Waste Management | Approval |
| Dave Huber, Waste Management Senior Manager – Public Sector Services | |
| | |
| 3. 2025 Community Enhancement Program Allocations | Approval |
| Assistant to City Manager/City Planner Johnson | |
| | |
| <u>Fiscal Year 2025-2026 Budget</u> | |
| 4. Hold a Public Hearing to determine if the City should elect to receive State Shared Revenues | |
| Finance Administrator Carol Almer | Public Hearing/Approval |
| | |
| 5. Resolution No. 25-07: A Resolution Certifying that the City of Scappoose Meets All Requirements to Receive State Shared Revenues for Fiscal Year 2025-2026 | |
| Finance Administrator Carol Almer | Approval |

Page 1 of 2

This meeting will be conducted in an ADA accessible room. If special accommodations are needed, please contact City Hall at (503) 543-7146 in advance.

TTY 1-503-378-5938

6. Resolution No. 25-08: A Resolution Declaring the City's Election to Receive State Revenue for Fiscal Year 2025-2026 for the City of Scappoose

Approval

Finance Administrator Carol Almer

Adopting the City of Scappoose 2025-2026 Budget

7. Resolution No. 25-09 Hold a Public Hearing on the proposed Approval budget for the Fiscal Year 2025-2026, Making Appropriations, Imposing the Tax, and Categorizing the Tax

Finance Administrator Carol Almer

Public Hearing/Approval

8. Resolution No. 25-10: A Resolution Establishing all Fees and Charges for the City of Scappoose and Rescinding Resolution No. 24-13: 2025-2026 Fee Resolution

City Manager Ben Burgener

Public Hearing/Approval

Announcements – information only

9. Calendar

10. Updates: City Manager; Police Chief; Councilors; and Mayor

(This tab includes Department reports)

Adjournment

Please note: If you would like to speak with City staff about a particular agenda item, please call City Hall at 503-543-7146, no later than 3:00 pm on the day of the meeting.



SCAPPOOSE

Oregon

1.

Monday, June 2, 2025
City Council Meeting Minutes
Regular Meeting 7:00PM
Council Chambers
33568 East Columbia Avenue
Scappoose, Oregon 97056

Disclaimer: These minutes are intended to summarize the conversations that took place in this meeting rather than provide a full transcript. Anyone wishing to view the full conversation can find a recording of this meeting on YouTube at www.youtube.com/watch?v=rX_aJkZz5w.

Call to Order

Mayor Backus called the June 2, 2025 City Council meeting to order at 7:00pm.

Pledge of Allegiance

Roll Call

| | | | |
|------------------|---------------------|-------------------|--|
| Joseph A. Backus | Mayor | Benjamin Burgener | City Manager |
| Tyler Miller | Councilor President | Chris Fluellen | Police Chief |
| Jeannet Santiago | Councilor | Susan M. Reeves | City Recorder/HR |
| Andrew Lafrenz | Councilor | N.J. Johnson | Assistant to City Manager/City Planner |
| Marisa Jacobs | Councilor | | |
| Joel Haugen | Councilor | | |

Remote: Councilor Kim Holmes

Approval of the Agenda

Councilor Haugen moved, and Councilor Jacobs seconded the motion to approve the agenda. Motion passed (7-0). Mayor Backus, aye; Council President Miller, aye; Councilor Santiago, aye; Councilor Holmes, aye; Councilor Lafrenz, aye; Councilor Jacobs, aye; and Councilor Haugen, aye.

Consent Agenda ~ May 19, 2025 City Council work session minutes; and May 19, 2025 City Council meeting minutes

Councilor Santiago moved, and Councilor Lafrenz seconded the motion to approve the Consent Agenda ~ May 19, 2025 City Council work session minutes; and May 19, 2025 City Council meeting minutes. Motion passed (7-0). Mayor Backus, aye; Council President Miller, aye; Councilor Santiago, aye; Councilor Holmes, aye; Councilor Lafrenz, aye; Councilor Jacobs, aye; and Councilor Haugen, aye.

Public Comment ~ Items not on the agenda

John Degerness, Warren, came to express his concerns about the charging station by the Scappoose Library.

Em Degerness, Warren, also came to talk about the charging station by the Scappoose Library. She read a memo to Council and staff ~

“Good evening, members of the council, city officials, and fellow residents. Thank you for the opportunity to speak this evening. My name is Em Degerness, Miss City of Bridges' Teen, and a resident of this community. This evening I speak on behalf of my great-uncle Terry and the residents of 2nd street. I come before you today not only as a member of this town, but as someone who has a deep appreciation for the values of safety, respect, and shared responsibility that define a healthy community. Unfortunately, since the electric vehicle chargers were installed at the library, we have seen a significant shift in the behavior of individuals utilizing our local spaces, many of whom do not live here. These changes have impacted our daily lives, our peace, and in some cases, our safety. Let me begin with the issue of traffic and parking. Visitors often take up two or even three parking spaces at a time. This lack of consideration directly affects residents who rely on those spots. It is not only inefficient, it is inconsiderate. Many individuals also leave their headlights on, play excessively loud, explicit music, both all through the night and into early morning, and remain parked in their vehicles for long periods. Our community streets are not intended to serve as a service station or a place to loiter. Additionally, excessive noise has become a persistent problem. On many days, the noise from cars parked at the charging stations and individuals driving the vehicle\es can be heard from over a block away. For residents who work from home, this is more than just a nuisance, it disrupts productivity and peace of mind. The speed at which many electric vehicles travel through our streets is deeply concerning. This is especially dangerous near the playground, where children are often present. The posted speed limit is 25 miles per hour, yet many disregard it completely. I urge the council to consider implementing speed bumps or other traffic calming measures to protect our most vulnerable residents. We must also look at the broader issue of respect for our community. The majority of those creating these disruptions appear to be individuals from outside 2nd street or even this community-particularly from Portland-who have no investment in Scappoose. They do not support our local businesses, attend our schools, or pay taxes here. And yet, they take up space, disturb the peace, and leave

without accountability. It is imperative that we consider establishing clearer guidelines for the use of public spaces, including designated "hours of use." These guidelines would ensure that our shared areas remain accessible and safe for all residents, while discouraging misuse. What is perhaps most troubling is that law enforcement is stationed just down the street, and yet these violations persist. Increased enforcement of parking regulations, speed limits, and noise ordinances would go a long way in restoring order and peace in our community. This is not a call for exclusion. It is a call for mutual respect. We welcome all who wish to enjoy our community, library, and playground-but that must come with the expectation of respectful behavior, adherence to the law, and consideration for the people who live here. In closing, I urge the council to take these concerns seriously. Let us act before these issues escalate further. We deserve a neighborhood where residents feel safe, respected, and heard. Thank you".

****end of memo****

Mayor Backus thanked John and Em and explained they will check into their concerns.

New Business

Meissner Park Donation Agreement

City Manager Burgener went over the staff report. On July 15, 2024, the Scappoose City Council discussed and approved the 1.9-acre Meissner property donation proposal to be used as a nature preserve and children's park. Staff proceeded to work with legal counsel to write up an official agreement with the terms discussed and are now requesting approval for the city manager to sign the agreement and all other documents associated with the land donation to transfer ownership to the City of Scappoose. The prior staff report and donation proposal are included for reference after the proposed land donation agreement document. The only major change from the original proposal is the condition in section 8 of the submitted agreement: "in the event the Property is not used for those purposes the Property will revert to the Grantor and if the Grantor has been dissolved the Property will revert to the Bird Alliance of Oregon". While the property will be donated for free, the City will be responsible for making all upgrades stipulated by the Meissner's, including a fence and sign; as well as adding a parking lot, restrooms, pathways and children's play area. In addition, there will be costs associated with upkeeping the property, such as mowing and weed eating. Not all improvements are required upfront, but there are a few that were part of discussions including the fence, signs, public access, and some trail maintenance. The FY 2026 budget includes \$75k for these initial improvements. Staff recommends the City Council approve the Meissner property donation agreement and approve the City Manager to sign the proposed land donation agreement and all other documents associated with the land donation to transfer ownership of the property from the Meissner's to the City of Scappoose.

Council and staff reviewed and discussed this agenda.

Councilor Jacobs moved, and Councilor Lafrenz seconded the motion that Council approves the Meissner property donation agreement and approve the City Manager to sign the proposed land donation agreement, and all other documents associated with the land donation to transfer ownership of the property from the Meissner's to the City of Scappoose. Motion passed (7-0). Mayor Backus, aye; Council President Miller, aye; Councilor Santiago, aye; Councilor Holmes, aye; Councilor Lafrenz, aye; Councilor Jacobs, aye; and Councilor Haugen, aye.

Mayor and Council thanked the Meissner family for this donation.

Additional Public Comment

Ryan Sealy, Scappoose, explained the Tesla station is disruptive. She asked for a sign to be posted regarding having those charging their vehicles to turn off their lights and not have loud music while at the charging station.

2025 Community Enhancement Program Allocations

Assistant to City Manager/City Planner Johnson went over the staff report. The Community Enhancement Program (CEP) has been serving Scappoose for more than 20 years. Through a competitive application process, the City Council awards grants to qualifying organizations working within the Scappoose Urban Growth Boundary for specific programs or projects that can be implemented within a 1-year time frame and that provide a public benefit to the Scappoose community. There were 16 applications submitted for the 2025 Community Enhancement Program. All applications qualify for consideration of award, including having submitted interim or final project reports if they received a grant in the 2024 cycle. Representatives of each organization had the opportunity to present their application and answer questions from Councilors at the May 19, 2025 Council work session/meeting. The City now needs to allocate up to \$42,016 to the organizations whereas a total of \$65,775 was requested. Members of Councilors had the opportunity to score each application 0-5 and the average score was calculated for each grant request. Based on those averages, staff prepared two initial allocation packages for Council consideration in Exhibit A (of the packet). Council may adjust either of these allocations during the meeting prior to approving a final package. As listed in Exhibit A (of the packet), Proposed Allocation #1, or the "tier system", distributes available funds by various percentages in each cluster or tier. The tiers are based on the average Councilor score of each grant request. The percent of requested funding each tier received can be seen in the table below. The outcomes of this method are that average score influences the award total to a greater extent than the proportional system, including that the lowest scoring applications would not receive funding and that middle scoring applications receive significantly less than high scoring applications. This funds the highest priority projects at or near 100% of their request.

| Tier | Percent of requested funding received |
|---------------------------|---------------------------------------|
| Tier 1 (Scores 4.25-5.00) | 100% |
| Tier 2 (Scores 4.01-4.24) | 90% |
| Tier 3 (Score 4.00) | 80% |
| Tier 4 (Scores 3.5-3.99) | 50% |
| Tier 5 (3.25-3.49) | 45% |
| Tier 6 (3.00-3.24) | 35% ¹ |
| Tier 7 (0.00-2.99) | 0% |

¹ \$45 and \$46 respectively were added to the two grant awards in this tier to round out the total available for the 2025 Community Enhancement Program.

Proposed Allocation #2, or the “proportional system”, was created from the premise that every applicant receives a grant award and the proportions are based on the weighted share of available funds. The initial formula is the average score of an application divided by 5, then multiplied by the grant request. If this is done for every request and added together, the total is \$49,047, which exceeds \$42,016, the amount allocated for the entire program. From the initial formula, each award is multiplied by 42,016 divided by 49,047 for their final proportional share. The outcomes of this method are that all organizations will be funded to some extent and that the average scores play a role in determining the award but not as impactful as the tier system. For example, a high scoring organization will receive less in this system and a relatively middle or low scoring organization will receive more. Council may modify either of these systems’ awards or create their own award allocation package to approve. \$42,016 has already been allocated for the 2025 Community Enhancement Program. Staff will execute the awards with each applicant based on the funding package Council approves. Staff recommends that Council discuss the proposed award distribution systems and approve one, modify one, or develop their own award distribution package. The final motion will depend on the award distribution package that Council wishes to approve.

Exhibit A

| 2025 Community Enhancement Program Initial Allocations | | | | | | |
|--|---|----------------------|---------------|------------|---|---|
| Organization | Project | Requested Allocation | Average Score | Score Rank | Proposed Allocation #1 (Tier System) | Proposed Allocation #2 (Proportional System) |
| Amani Center | Amani Center Program | \$5,000 | 4.40 | 1 | \$5,000 | \$3,769 |
| CASA For Children | Critical Advocacy for Scappoose's Children in Foster Care | \$5,000 | 3.20 | 13 | \$1,796 | \$2,741 |
| Columbia County HUB | Youth Campership Program | \$4,500 | 3.40 | 12 | \$2,025 | \$2,621 |
| Community Action Team | Home Delivered Meals | \$5,000 | 4.20 | 4 | \$4,500 | \$3,598 |
| Grace Lutheran Children's Center | Classroom Furnishings | \$5,000 | 4.00 | 8 | \$4,000 | \$3,427 |
| Northwest Regional Education Service District | DREAM & STEAM | \$4,750 | 3.70 | 9 | \$2,375 | \$3,011 |
| Sande School of Horsemanship | Equine Assisted Mental Health Expansion | \$5,000 | 3.16 | 14 | \$1,795 | \$2,707 |
| Scappoose Community Club | Farmers Market Music | \$1,525 | 4.40 | 1 | \$1,525 | \$1,150 |
| Scappoose Community Connection | Holiday Displays | \$2,000 | 2.70 | 15 | \$0 | \$925 |
| Scappoose Elementary Parent Organization | SEPO Community Events | \$4,000 | 3.60 | 11 | \$2,000 | \$2,467 |
| Scappoose Historical Society | Holiday Light Competition | \$2,500 | 4.20 | 4 | \$2,250 | \$1,799 |
| Scappoose Kiwanis Youth Rec Center | Scappoose Kiwanis Youth Rec Center | \$5,000 | 4.20 | 4 | \$4,500 | \$3,598 |
| Scappoose Public Library | Movies by Moonlight | \$5,000 | 4.40 | 1 | \$5,000 | \$3,769 |
| Scappoose Senior Center | Thrift Store Siding Replacement | \$5,000 | 4.20 | 4 | \$4,500 | \$3,598 |
| Springlake Community | Mobility Mats | \$5,000 | 2.20 | 16 | \$0 | \$1,885 |
| United Way of Columbia County | Dolly Parton's Imagination Library | \$1,500 | 3.70 | 9 | \$750 | \$951 |
| Total | | \$65,775 | | | \$42,016 | \$42,016 |

Council and staff discussed the allocation and talked about how they will move ahead in the future.

Councilor Haugen moved, and Council President Miller seconded the motion to approve the Tier 1 scoring system with the completion of the other two more columns.

It was discussed that the funding allocation will be on the June 16, 2025 Council consent agenda.

Motion passed (5-1). Mayor Backus, aye; Council President Miller, aye; Councilor Holmes, aye; Councilor Jacobs, aye; and Councilor Haugen, aye. Councilor Santiago, nay. Councilor Lafrenz, abstained.

Measuring City Success to help inform future City Manager Reviews

Mayor Backus explained Measuring City Success to help inform future City Manager Reviews is before Council. He explained Council has discussed this for a couple of years, but nothing was ever really formalized. He is wondering what direction are we going with in ways of future reviews. He explained Council discussed at the last meeting that maybe they would look at doing something in the next few months, but he wanted to talk about it and get a sense from the Council a direction that we need to go to figure this out. Not what are we going to do but how do we figure this out. He gave some ideas and would like to hear what Council thinks. He explained he looked at Stayton's evaluation which they have used for 11 years. He thinks it is

time we get something done. He explained this would help the city manager identify what Council is looking for and how they want them to achieve.

Councilor Holmes explained she will be going on the third time doing some sort of evaluation, whenever we do this formally, and each time it has not felt like we have had a meaningful tool for either Council to provide good feedback or to gather good information around performance. She doesn't want to be stuck in that position again when we wind up doing this evaluation and talking about compensation review or if we want to do that mid cycle so that we can offer information and feedback and would like time to integrate that information. She explained she would like this Council to consider what is it we want to be measuring and how do we want to measure it? She explained she did get a chance to meet with Ben last week and talk about there being a few different ways that we can go about this. We can kind of go about it in the more traditional way that we have by using a form. There's the 360 as an option. The other option we talked about, which she thinks we should also consider is maybe the city manager's review is directly tied to the overall success of city performance, but then how do we measure that. Then they started talking about the goals and then the goals have objectives, but she doesn't think this Council is even really clear yet on how we're defining success for each of those objectives. She asked how are we operationalizing the goals and objectives? She stated if we got Ben to put forward how the city is going about that, kind of like what does success look like for an objective, then we can say did we hit that mark, did we not hit that mark, why didn't we hit that mark? She thinks there are a few ways to go about this and she just doesn't want to get into a place that we're doing something that's not meaningful for us or the city manager in the future.

Councilor Santiago explained she agrees with Councilor Holmes that it feels like the last few city manager reviews it was like we really didn't have tools and sometimes she recalls filling out the forms and trying to answer questions that we don't know because we're not here on a daily basis. She stated wouldn't they review his duties that are in the city manager contract.

Council President Miller explained going back to years prior and this came up with City manager Raines too is the prior way of doing the performance evaluations was really difficult because it was asking a lot of questions that we didn't have a consistent observation over. That was unfair to the city manager. He thinks that all employees should be evaluated on the job duties that were in the job description when they applied, and if anything's been formally amended since then, then you know those duties as well. He feels rating them on anything other than the job duties that they signed up for when they applied for the job, is unfair.

Mayor Backus explained looking at the review from Stayton it looks a lot like ours, but it is broken down on various items that look like it comes from the job description and their job duties. He explained like Councilor Holmes mention; how do we measure the success of the city and how it relates to how our city manager's doing their job and find a way to rate that? He also has questions though on the policies because in the past they had brought up the 360 review with City Manager Raines. The Council had talked about asking the Fire District; Columbia River PUD and different groups that we all work with on behalf of the City and we settled on Staff

Department Heads because Council wanted some feedback. He also wants to see something maybe in the evaluation, an ability to gather feedback throughout the year. That way they are not waiting until the very end of the year and then all of a sudden, they are trying to do some ranking. Trying to avoid if something comes up at the end that he didn't have a chance to maybe address, or they don't have all the information on. He explained we had talked about a 360 coming up, but City Manager Burgener's review is until next spring. He asked are we looking at getting something in six months to where it's just a heat check of what's going on and feeling how it's going so that if there's anything that needs to be addressed, Ben would have plenty of time to address them before an evaluation comes up, so that 360 or heat check from staff or other departments, doesn't come into play right directly at evaluation time when it could be a little biased. He is looking for direction on how do we want to come up with something.

Council President Miller explained an evaluation is intended to give constructive feedback and get an employee regardless of who it is on the track that we want to see them on. It's not designed to be a reprimand. It's to give, hopefully positive, constructive feedback and allow growth and positiveness, not a negative.

Councilor Haugen asked if everyone read that article from Scott on employee evaluations? He explained if you didn't read that the context is really important and Scott is a very reputable city manager, and now professor at PSU and he knows what he's talking about. He stated if you haven't read that, I really suggest you do that before we take any other new steps. He stated personally his view is that a 360 is only needed if you look at a city manager and you see a punch list of what he's supposed to be doing and he's not performing. He explained it's our responsibility to know what the city manager is doing and so if he's not meeting his requirements, then a 360 is called for.

Councilor Jacobs explained she knows there are a lot of different opinions about 360 and when to use them and how organizations use them and don't and she thinks they have their place, but she doesn't think we are at that point yet personally. She explained one thing she would like to level set for all of us is a 360 really should not be the first time that an employee is hearing where they are doing well and where they need to improve. She explained how we build positive employee relationships is by providing feedback in the moment and having very kind, fact-based conversations with one another. She explained if there is some type of behavior or some lack of performance, as easy as it is to say great job doing x, y, and z, you really did a wonderful job, we need to be able to do the converse, which is to have a difficult conversation. She thinks it is important that when we hear or see of performance that is not inline with what our expectations are, which are out lined in the job description, that we need to have that difficult conversation and approach it with good intension and share what was the situation, what was the behavior we observed and what was the impact and allow that individual to respond. We need to do that as a first step. That will help build positive relationships and trust. She explained feedback should be ongoing and should be positive and constructive. She explained she would be happy to take Council through how to do that as she is trained in how to do this process. She explained as far as the annual review there should be

no surprises because you are having these touch points. Typically, how these touch points happen is through having standard meetings. She would assume that all the managers that are in City are having standing meetings with their direct report to create this environment. That is what needs to happen if not already because that will help create this environment of feedback. She would encourage the Council to start there before saying we need to develop a 360. She stated we will get there but we are going to need a little bit more time in just practicing sharing feedback to help one another.

Councilor Holmes stated she thinks what Councilor Jacobs pointed out is really kind of at the heart of the issue. We need that platform for offering the feedback and then we can figure out down the road what the appropriate tools are.

Councilor Lafrenz explained he has heard this brought up a couple of times and he feels there is a lot of value in more frequent check-ins. He thinks there's a lot of value in department heads giving more frequent feedback throughout the year.

Mayor Backus explained he just wants to make sure Council gives the support to City Manager Burgener to be successful.

City Manager Burgener explained along with a lot of things that were said it is super important to remember that the tone is set from the top. The words that you say, the way that we do things, the way that we going about doing things, does affect his ability to perform, and it does affect his staff's ability to perform. In the public field there's a lot of potential interference areas that can cause a lot of interference of that undermines people's ability to supervise or to do what they are supposed to, usually with good intent. He explained its not usually that Councilors are trying to do any malicious, but it is important that we continue as we have these conversations as we look at structure and remember that there is that structure because it can create inadvertently a toxic environment. He explained as we are going through all of this his biggest encouragement is just to remember the tone from the top of how we are looking at things. He explained one recommendation in the quarterly review he recommends it is a two-sided review not just for the city manager, but an opportunity for the Council to also be able to self-assess and we can have the conversations about what is going well, what is not and what things are getting in the way. He explained it just provides a little bit more of that we are here to work as a team, let's have difficult conversations as needed.

Mayor, Council and City Manager Burgener discussed this more and decided Council will do more research, which includes looking at the Charter and discuss this at a future meeting.

Discussion on cancelling the July 7, 2025 City Council meeting

Councilor Haugen moved, and Councilor Santiago seconded the motion to cancel the July 7, 2025 City Council meeting. Motion passed (7-0). Mayor Backus, aye; Council President Miller, aye; Councilor Santiago, aye; Councilor Holmes, aye; Councilor Lafrenz, aye; Councilor Jacobs, aye; and Councilor Haugen, aye.

Announcements – information only

Calendar

Mayor Backus went over the calendar.

Updates: City Manager; Police Chief; Councilors; and Mayor

City Manager Burgener gave an update. He talked with Council about the LOC sending out a legislative action alert around SB 916-B. This bill will allow striking employees to receive unemployment insurance benefits. Not only will the bill likely destabilize Labor Relations by reducing the risk of a strike for employees, but it will also be costly to cities. Employers made a good faith offer to negotiations that would allow the bill to move forward with a three-week waiting period before striking workers became eligible for employment but that was rejected. He explained if you're wanting us to just act on that or do nothing, is that important for the Council he would be happy to put something together to send off to our State Representative or we can let the rest of the State keep handling that one. He thanked everyone who came to the Outdoor Festival and volunteering their time. He thanked Jeff and JJ for putting the event together. He thanked staff members who are pretty overloaded with some recent requests and explained they are working through those diligently and staying on top of those. He wanted to give some appreciation for what they are doing to get through the requests on top of the rest of everything else they are doing as it is a lot to take care of.

Chief Fluellen gave an update on the Police Department. He explained during the Outdoor Festival they weren't expecting the police car to be so successful. He explained the Scappoose Police Department will be helping out with the High School graduation and they will also be participating in career day at the Grant Watts School. He gave updates on the Police Department staffing.

Councilor Haugen thanked Councilor Holmes and Councilor Jacobs for stepping forward to work on the evaluation framework for us. He would like to do a debrief of the adventure fest sometime to go over some observations they made. He would like to give some form a recognition to the graduating valedictorian and salutatorian.

Councilor Jacobs thanked Chief Fluellen for the increased police presence. She thanked staff for all the good work, she really appreciates it.

Councilor Lafrenz thanked the Meissner family for the park donation and talked about the benefits of greenspaces. He thanked Chief Fluellen, Ben and N.J. all for being out at the Fun Festival. He stated to City Manager Burgener that he just wanted to say a few words quickly that he hopes this ongoing discussion about evaluating him isn't discouraging him from doing his job. If we look back the search firm cast a wide net, and he rose to the top, he was our first choice and he thinks what Ben said at the end was what he was thinking throughout all of it is that we have to have a level of trust. He stated to Ben you were the best candidate, and he has

a lot of trust and confidence in his ability. He explained none of us have a background as a city manager. We don't know the things Ben does day-to-day, so he just wanted to give Ben words of encouragement.

City Manager Burgener replied he appreciates that.

Councilor Holmes also thanked the Meissner family for the park donation. She explained it is really going to bring some green space to an area of the City that is underserved with parks.

Councilor Santiago also thanked the Meissner family for the park donation. She thinks of having a conversation between Council and City Manager is good and she always thinks of it as a positive. She stated to City Manager Burgener don't take it as negativity. She loves the idea of having that conversation and having that feedback back and forth and she welcomes Ben's feedback as well. She stated just as a reminder we have a Scappoose app out there and she doesn't think it has been updated, and she feels as a resource for the community we should be promoting that app.

Mayor Backus thanked the Meissner family for the donation. He thanked JJ and Jeff for the Outdoor Festival. He thanked Susan for all the swag for the event. He thanked Chief Fluellen and staff for being out in the community a lot.

Council President Miller stated the Adventure Fest was great.

Adjournment

Mayor Backus adjourned the meeting at 8:45pm.

Mayor Joseph A. Backus

Attest:

City Recorder/HR Susan M. Reeves, MMC

RESOLUTION NO. 25-06

A RESOLUTION OF THE CITY OF SCAPPOOSE REPEALING RESOLUTION 24-08, AND EXTENDING WORKERS' COMPENSATION COVERAGE TO VOLUNTEERS OF THE CITY OF SCAPPOOSE, IN WHICH THE CITY OF SCAPPOOSE ELECTS THE FOLLOWING:

A resolution extending workers' compensation coverage to volunteers of City of Scappoose, in which City of Scappoose elects the following:

Pursuant to ORS 656.031, workers' compensation coverage will be provided to the classes of volunteers listed in this resolution, noted on SAIF payroll schedule and verified at audit:

1) Public Safety Volunteers

Applicable X **Non-applicable**

An assumed monthly wage of \$800 per month will be used for public safety volunteers in the following volunteer positions (check all that apply):

☒ **Police reserve**

☐ Search and rescue

☐ Firefighter

☐ Emergency medical personnel

☐ Ambulance drivers

☒ **Other: CERT Volunteers**

2) Volunteer boards, commissions and councils for the performance of administrative duties.

Applicable **Non-applicable** X

3) Manual labor by elected officials.

Applicable **Non-applicable** X

4) Non-public safety volunteers

Applicable X **Non-applicable**

All non-public safety volunteers listed below will track their hours and Oregon minimum wage will serve as assumed wage for both premium and benefits calculations. SAIF will assign the appropriate classification code according to the type of volunteer work being performed. (List specific non- public safety volunteers below)

☒ Parks and recreation

☐ Senior center

☐ Public works

☐ Library

☐ Other

5) Public Events

Applicable **Non-applicable** X

6) Community Service Volunteers/Inmates

Applicable X **Non-applicable**

Pursuant to ORS 656.041, workers' compensation coverage will be provided to community service volunteers commuting their sentences by performing work authorized by the City of Scappoose.

Oregon minimum wage tracked hourly will be used for both premium and benefit calculations, verifiable by providing a copy of the roster and/or sentencing agreement from the court.

7) Other volunteers

Volunteer exposures not addressed here will have workers' compensation coverage if, prior to the onset of the work provided that City of Scappoose:

- a) Provides at least two weeks' advance written notice to SAIF underwriting requesting the coverage.
- b) SAIF approves the coverage and date of coverage.
- c) SAIF provides written confirmation of coverage.

City of Scappoose agrees to maintain verifiable rosters for all volunteers including volunteer name, date of service and hours of service and make them available at the time of a claim or audit to verify coverage.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Scappoose to:

- 1) Provide for workers' compensation insurance coverage as indicated above.
- 2) Passage of this Resolution shall repeal Resolution No. 24-07.
- 3) This resolution shall become effective the 1st day of July, 2025.

PASSED AND ADOPTED by the Scappoose City Council and signed by me, and the City Manager, in authentication of its passage this ____ day of June, 2025.

CITY OF SCAPPOOSE, OREGON

Attest:

Joseph A. Backus, Mayor

City Recorder, Susan M. Reeves, MMC



Waste Management
720 4th Ave, Suite 400
Kirkland, WA 98033

2.

May 30, 2025

City of Scappoose
Attn: City Manager
33568 E. Columbia Avenue
Scappoose, OR 97056

Re: 2025 Rate Increase

Please find the enclosed 2025 rate schedule for garbage and recycling collection services provided by WM to the residents and businesses of the City of Scappoose.

Per Section 13 of Ordinance No. 850, Waste Management is allowed to "request once each year an increase to its rates equal to the percentage increase in the U.S. City Average, for Water and Sewer and Trash Collection since its last rate increase." The last rate increase went into effect on July 1, 2024. This year's rates are based upon the published Consumer Price Index, for All Urban Consumers, U. S. Average, for Water and Sewer and Trash collection, as prepared by The United States Department of Labor, Bureau of Labor Statistics from May 2023 through April 2024, and May 2024 through April 2025. This year's CPI index was 307.174, up from 293.127 of the prior increase, which is a change of 4.792%. Per our contract, WM is allowed 100% of this annual change, which results in a 4.792% increase.

Please review this schedule and let me know of any discrepancies. We have learned that Columbia County will increase their disposal rates effective July 1, 2025 but they have not yet set the new rates. WM would like the implementation of the CPI rates to take effect on July 1, 2025 to coincide with Columbia County's disposal rate increase.

WM looks forward to providing quality garbage and recycling collection services to the City of Scappoose in the years ahead.

Sincerely,

KELLY EMERSON
Contract Compliance Administrator
Public Sector, Pacific Northwest
kemerson@wm.com

City of Scappoose

Rates Effective July 1, 2025

Weekly Service includes Garbage & EOW Recycling

| | Current Curbside Rates | CPI Rate Increase | New Curbside Rates |
|---|---------------------------|----------------------|-----------------------|
| WEEKLY ROLL CART SERVICE - Hauler provides | | | |
| 20gal | \$ 23.46 | \$ 1.12 | \$ 24.58 |
| Add'l 20gal roll cart (no additional recycling) | \$ 20.14 | \$ 0.97 | \$ 21.11 |
| 35gal | \$ 26.10 | \$ 1.25 | \$ 27.35 |
| Add'l 35gal roll cart (no additional recycling) | \$ 22.98 | \$ 1.10 | \$ 24.08 |
| 64gal | \$ 38.36 | \$ 1.84 | \$ 40.20 |
| Add'l 64gal roll cart (no additional recycling) | \$ 33.29 | \$ 1.60 | \$ 34.89 |
| 96gal | \$ 49.97 | \$ 2.39 | \$ 52.36 |
| Add'l 96gal roll cart (no additional recycling) | \$ 43.48 | \$ 2.08 | \$ 45.56 |
| ONCE A MONTH SERVICE | | | |
| Not available | | | |
| EVERY OTHER WEEK SERVICE | | | |
| 35gal | \$ 20.09 | \$ 0.96 | \$ 21.05 |
| **WILL CALL SERVICE | | | |
| Will call - 35gal crt | \$ 11.13 | \$ 0.53 | \$ 11.66 |
| RECYCLING ONLY | | | |
| Not Available | | | |
| ADDITIONAL RECYCLING ROLL CART | | | |
| 64gal | \$ 2.07 | \$ 0.10 | \$ 2.17 |
| YARD DEBRIS - Subscription - EOW Service | | | |
| 64gal | \$ 8.86 | \$ 0.42 | \$ 9.28 |
| 64gal Yard Debris Only | \$ 8.86 | \$ 0.42 | \$ 9.28 |
| EXTRAS | | | |
| Extra Yard Debris, per bag/bundle | \$ 3.56 | \$ 0.17 | \$ 3.73 |
| Extra Garbage, per bag, box, or can | \$ 9.51 | \$ 0.46 | \$ 9.97 |

Commercial Container Service - Garbage

| Container Size | Current Monthly Rates | | |
|-----------------------|--------------------------|-------------|-------------|
| | Number of Stops Per Week | | |
| | 1 | 2 | 3 |
| <u>1</u> - 1 Yard | \$ 119.14 | \$ 238.25 | \$ 357.40 |
| <u>1.5</u> - 1.5 Yard | \$ 151.47 | \$ 302.97 | \$ 454.44 |
| <u>2</u> - 2 Yard | \$ 183.83 | \$ 367.67 | \$ 551.50 |
| <u>3</u> - 3 Yard | \$ 270.38 | \$ 540.75 | \$ 811.12 |
| <u>4</u> - 4 Yard | \$ 388.74 | \$ 777.47 | \$ 1,166.21 |
| <u>6</u> - 6 Yard | \$ 522.07 | \$ 1,044.15 | \$ 1,566.23 |

| CPI Rate Increase | | |
|-------------------|----------|----------|
| 4.792% | | |
| 1 | 2 | 3 |
| \$ 5.71 | \$ 11.42 | \$ 17.13 |
| \$ 7.26 | \$ 14.52 | \$ 21.78 |
| \$ 8.81 | \$ 17.62 | \$ 26.43 |
| \$ 12.96 | \$ 25.91 | \$ 38.87 |
| \$ 18.63 | \$ 37.26 | \$ 55.89 |
| \$ 25.02 | \$ 50.04 | \$ 75.06 |

| New Monthly Rates | | |
|--------------------------|-------------|-------------|
| Number of Stops Per Week | | |
| 1 | 2 | 3 |
| \$ 124.85 | \$ 249.67 | \$ 374.53 |
| \$ 158.73 | \$ 317.49 | \$ 476.22 |
| \$ 192.64 | \$ 385.29 | \$ 577.93 |
| \$ 283.34 | \$ 566.66 | \$ 849.99 |
| \$ 407.37 | \$ 814.73 | \$ 1,222.10 |
| \$ 547.09 | \$ 1,094.19 | \$ 1,641.29 |

| EXTRAS | Current Rate | CPI Rate Increase 4.792% | New Rate |
|-------------------------------------|-----------------|-----------------------------|-------------|
| Extra Garbage, per bag, box, or can | \$ 11.57 | \$ 0.55 | \$ 12.12 |
| Extra Garbage, per yard | \$ 25.66 | \$ 1.23 | \$ 26.89 |

Commercial Container Service - Recycling

Fee for Rental of Recycling Containers - Based on once per week service -

| | Current Rate | CPI Rate Increase 4.792% | New Rate |
|-----------------|--------------|-----------------------------|----------|
| 64 Gal Cart | \$ 11.91 | \$ 0.57 | \$ 12.48 |
| 2nd 64 Gal Cart | \$ 10.14 | \$ 0.49 | \$ 10.63 |
| 96 Gal Cart | \$ 14.35 | \$ 0.69 | \$ 15.04 |
| 2nd 96 Gal Cart | \$ 12.27 | \$ 0.59 | \$ 12.86 |
| 1 Yard | \$ 19.72 | \$ 0.95 | \$ 20.67 |
| 1.5 Yard | \$ 23.01 | \$ 1.10 | \$ 24.11 |
| 2 Yard | \$ 26.31 | \$ 1.26 | \$ 27.57 |
| 3 Yard | \$ 36.57 | \$ 1.75 | \$ 38.32 |
| 4 Yard | \$ 47.26 | \$ 2.26 | \$ 49.52 |

Commercial Container Service - Will Call

| | Current Rates | | CPI Rate Increase | | New Rates | |
|----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Dump Fee Per Service | Rental Fee Per Month | Dump Fee Per Service | Rental Fee Per Month | Dump Fee Per Service | Rental Fee Per Month |
| 1 Yard | \$ 36.60 | \$ 19.24 | \$ 1.75 | \$ 0.92 | \$ 38.35 | \$ 20.16 |
| 1.5 Yard | \$ 45.30 | \$ 19.24 | \$ 2.17 | \$ 0.92 | \$ 47.47 | \$ 20.16 |
| 2 Yard | \$ 53.98 | \$ 20.03 | \$ 2.59 | \$ 0.96 | \$ 56.57 | \$ 20.99 |
| 3 Yard | \$ 99.79 | \$ 32.06 | \$ 4.78 | \$ 1.54 | \$ 104.57 | \$ 33.60 |

Commercial Rollcart Service

| | Current Curbside Rates | CPI Rate Increase | New Curbside Rates |
|---|------------------------|-------------------|--------------------|
| 35gal | \$ 28.81 | \$ 1.38 | \$ 30.19 |
| Add'l 35gal roll cart (no additional recycling) | \$ 28.81 | \$ 1.38 | \$ 30.19 |
| 64gal | \$ 49.06 | \$ 2.35 | \$ 51.41 |
| Add'l 64gal roll cart (no additional recycling) | \$ 49.06 | \$ 2.35 | \$ 51.41 |
| 96gal | \$ 55.04 | \$ 2.64 | \$ 57.68 |
| Add'l 96gal roll cart (no additional recycling) | \$ 55.04 | \$ 2.64 | \$ 57.68 |

Drop Box Service

| Current Rates | | | | | | |
|------------------|-----------|----------|----------|--------------|----------------|--------------------|
| Size | Haul | Delivery | Rent/Day | Monthly Rent | Mileage Charge | Disposal Rate/Ton* |
| 10 Yard Drop Box | \$ 152.63 | \$ 76.33 | \$ 5.13 | \$ 102.57 | \$ 2.10 | \$109.94 |
| 20 Yard Drop Box | \$ 159.96 | \$ 79.99 | \$ 5.13 | \$ 102.57 | \$ 2.10 | \$109.94 |
| 30 Yard Drop Box | \$ 168.52 | \$ 84.26 | \$ 5.13 | \$ 102.57 | \$ 2.10 | \$109.94 |
| 40 Yard Drop Box | \$ 177.05 | \$ 89.76 | \$ 5.13 | \$ 102.57 | \$ 2.10 | \$109.94 |
| Compactors | \$ 305.29 | \$ - | N/A | N/A | \$ 2.10 | \$109.94 |

| New Rates with Adjustment 4.792% | | | | | | |
|----------------------------------|-----------|----------|----------|--------------|----------------|--------------------|
| Size | Haul | Delivery | Rent/Day | Monthly Rent | Mileage Charge | Disposal Rate/Ton* |
| 10 Yard Drop Box | \$ 159.94 | \$ 79.99 | \$ 5.38 | \$ 107.49 | \$ 2.20 | \$ 109.94 |
| 20 Yard Drop Box | \$ 167.63 | \$ 83.82 | \$ 5.38 | \$ 107.49 | \$ 2.20 | \$ 109.94 |
| 30 Yard Drop Box | \$ 176.60 | \$ 88.30 | \$ 5.38 | \$ 107.49 | \$ 2.20 | \$ 109.94 |
| 40 Yard Drop Box | \$ 185.53 | \$ 94.06 | \$ 5.38 | \$ 107.49 | \$ 2.20 | \$ 109.94 |
| Compactors | \$ 319.92 | \$ - | N/A | N/A | \$ 2.20 | \$ 109.94 |

*Current pass through rate at the Columbia County Transfer Station and subject to change.

Section 13. Rates.

(a) **Rate Structure.** The rates to be charged to all customers by the Franchisee shall be reasonable and uniform, taking into consideration the service rendered, and shall be in substantial compliance with and not in excess of those set forth in Attachments A and B, which are hereby made a part of this Ordinance.

(b) **Rate Review Process.** The rates established in Attachments A and B will be reviewed annually by the City Council or designee. The City Council or designee may also review the rates at such times as the City Council deems appropriate. In addition, the Franchisee may request a rate review when substantial costs beyond their control are passed on to them by third parties. If a rate change is recommended, a public hearing on the proposed change will be held before the City Council. The Council may, by separate resolution, modify the rates in Attachments A and B.

(c) **Rate Review Criteria.** In determining whether a change in rates is appropriate, the City Council will consider the following and any other pertinent factors:

(1) Substantial fulfillment of all material requirements of the franchise by the Franchisee;

(2) Quality of service with the number and type of service complaints, and responses to these complaints serving as an indicator of quality of service;

(3) Prevailing rates for comparable services in Columbia County and in other comparable cities;

(4) Franchisee's operating margin, financial investment and equity, as compared to businesses of equivalent risk. The Franchisee, upon request from the City, shall provide all information necessary to accurately determine revenues and costs;

(5) Increases in efficiency in the performance of services under the Franchise; and

(6) Net cost of providing recycling services, including educational and promotional costs for such services.

(d) **CPI Increase.** In lieu of a formal rate review, the Franchisee may request once each year an increase in its rates equal to the percentage increase in the U.S. City Average, for Water and Sewer and Trash Collection since its last rate increase. The City may grant the request without conducting a rate review. If the Franchisee does not request an increase under this subsection (c) by June 1 of a subject year, then the Parties shall conduct a formal rate review as provided in subsections (a) and (b) of this Section.

Consumer Price Index - All Urban Consumers
Original Data Value

Series Id: CUUR0000SEHG

Not Seasonally Adjusted

Series Title: Water and sewer and trash collection services in U.S. city average, all urban consumers, not seasonally adjusted

Area: U.S. city average

Item: Water and sewer and trash collection services

Base Period: DECEMBER 1997=100

| Year | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | HALF1 | HALF2 | 12 Month Average | |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------------|-------------|
| | | | | | | | | | | | | | | | May to Apr | % of Change |
| 2012 | 183.984 | 185.499 | 186.280 | 187.473 | 187.788 | 188.489 | 189.750 | 191.927 | 191.833 | 192.370 | 192.921 | 193.237 | | | | |
| 2013 | 194.553 | 195.505 | 195.981 | 196.319 | 196.727 | 196.989 | 198.173 | 198.736 | 198.804 | 199.759 | 200.004 | 200.203 | | | | |
| 2014 | 201.169 | 202.149 | 202.657 | 203.084 | 203.124 | 203.396 | 205.022 | 206.171 | 206.363 | 207.633 | 208.562 | 209.414 | | | | |
| 2015 | 210.243 | 211.397 | 211.738 | 212.153 | 212.542 | 212.863 | 213.873 | 215.844 | 216.173 | 216.380 | 217.004 | 217.386 | | | | |
| 2016 | 218.370 | 219.036 | 219.649 | 220.506 | 221.360 | 221.396 | 221.358 | 222.554 | 223.111 | 223.420 | 224.399 | 224.745 | | | | |
| 2017 | 226.411 | 227.277 | 227.553 | 228.133 | 228.396 | 228.599 | 229.008 | 229.772 | 230.142 | 230.614 | 231.522 | 231.842 | | | | |
| 2018 | 232.977 | 233.858 | 234.215 | 235.141 | 235.878 | 236.493 | 237.186 | 238.439 | 238.512 | 238.936 | 241.774 | 242.204 | 234.760 | 239.509 | | |
| 2019 | 241.606 | 242.011 | 242.611 | 243.490 | 243.774 | 244.322 | 244.943 | 245.549 | 245.903 | 246.741 | 247.364 | 247.567 | 242.969 | 246.345 | 239.928 | |
| 2020 | 248.846 | 249.751 | 250.359 | 250.673 | 250.921 | 251.435 | 252.401 | 253.974 | 254.266 | 254.781 | 255.650 | 256.456 | 250.331 | 254.588 | 247.149 | 3.01% |
| 2021 | 257.722 | 258.763 | 259.204 | 259.581 | 259.542 | 260.400 | 261.706 | 262.810 | 263.747 | 264.278 | 264.580 | 265.365 | 259.202 | 263.748 | 255.430 | |
| 2022 | 268.128 | 269.521 | 269.621 | 270.419 | 270.844 | 271.925 | 273.097 | 274.984 | 276.759 | 276.892 | 277.824 | 278.464 | 270.076 | 276.337 | 265.010 | 7.227% |
| 2023 | 281.461 | 283.663 | 284.166 | 285.052 | 286.322 | 287.457 | 289.005 | 290.975 | 291.279 | 291.683 | 292.694 | 292.915 | 284.687 | 291.425 | 277.928 | 4.874% |
| 2024 | 297.079 | 298.751 | 299.183 | 300.178 | 299.987 | 300.652 | 302.106 | 303.311 | 305.117 | 306.336 | 308.015 | 308.234 | 299.305 | 305.52 | 293.127 | 5.469% |
| 2025 | 310.239 | 313.344 | 313.925 | 314.82 | | | | | | | | | | | 307.174 | 4.792% |

City of Scappoose Council Action & Staff Report

Date Submitted: June 10, 2025

Agenda Date Requested: June 16, 2025

To: Scappoose City Council

From: N.J. Johnson, Asst. to City Manager/City Planner

Subject: 2025 Community Enhancement Program Allocations

Type of Action Requested:

| | | | |
|---------|----------------------|---------|--------------------|
| [] | Resolution | [] | Ordinance |
| [X] | Formal Action | [] | Report Only |

Issue

The Community Enhancement Program (CEP) has been serving Scappoose for more than 20 years. Through a competitive application process, the City Council awards grants to qualifying organizations working within the Scappoose Urban Growth Boundary for specific programs or projects that can be implemented within a 1-year time frame and that provide a public benefit to the Scappoose community.

There were 16 applications submitted for the 2025 Community Enhancement Program. All applications qualify for consideration of award, including having submitted interim or final project reports if they received a grant in the 2024 cycle. Representatives of each organization had the opportunity to present their application and answer questions from Councilors at the May 19, 2025 Council work session/meeting. The City now needs to allocate up to \$42,016 to the organizations whereas a total of \$65,775 was requested. At the June 2, 2025 City Council meeting, Council unanimously voted in favor of the “tier system” of allocating awards, which is described further below. Council also requested that Councilors who did not initially score the applications be given extended time to submit their scores and have them included in the final scoring averages of each application.

Analysis

Members of Council had the opportunity to score each application 0-5 and the average score was calculated for each grant request (see **Exhibit B**). Based on those averages and Council’s preference for the tier system established at the June 2, 2025 meeting, staff prepared an allocation package for Council consideration in **Exhibit A**. Council may adjust this allocation

during the meeting prior to approving a final package.

The tier system distributes available funds by various percentages in each cluster or tier. The tiers are based on the average Councilor score of each grant request. The percentages and tiers have been slightly adjusted since the June 2, 2025 Council meeting to maximize the total grant award. The percent of requested funding each tier would receive can be seen in the table below.

| Tier | Percent of requested funding received |
|---------------------------|--|
| Tier 1 (Scores 4.25-5.00) | 100% |
| Tier 2 (Scores 4.01-4.24) | 90% |
| Tier 3 (Score 4.00) | 80.05% |
| Tier 4 (Scores 3.5-3.99) | 50% |
| Tier 5 (Scores 3.40-3.49) | 45.36% |
| Tier 5 (Scores 3.00-3.39) | 45% |
| Tier 7 (Scores 0.00-2.99) | 0% |

Fiscal Impact

\$42,016 has already been allocated for the 2025 Community Enhancement Program. Staff will execute the awards with each applicant based on the funding package Council approves.

Recommendation

Staff recommends that Council approve the proposed allocation package based on the tier system for the 2025 Community Enhancement Program award allocations, as presented in the staff report.

Suggested Motion

I move that Council approve the proposed allocation package based on the tier system for the 2025 Community Enhancement Program award allocations, as presented in the staff report.

Exhibits

- A. Proposed Grant Award Allocation Package
- B. City Councilor Scores

Exhibit A

| 2025 Community Enhancemnt Program Final Allocations | | | | | | |
|---|--|----------------------|---------------|------------|--------------------|--------------------------------------|
| Organization | Project | Requested Allocation | Average Score | Score Rank | Percent Adjustment | Proposed Allocation (Tier System) |
| Amani Center | Amani Center Program | \$5,000 | 4.57 | 1 | 100% | \$5,000 |
| CASA For Children | Critical Advocacy for Scappoose's Children in Foster Care | \$5,000 | 3.43 | 10 | 45.36% | \$2,268 |
| Columbia County HUB | Youth Campership Program | \$4,500 | 3.43 | 10 | 45.36% | \$2,041 |
| Community Action Team | Home Delivered Meals | \$5,000 | 4.43 | 3 | 100% | \$5,000 |
| Grace Lutheran Children's Center | Classroom Furnishings | \$5,000 | 3.43 | 10 | 45.36% | \$2,268 |
| Northwest Regional Education Service District | DREAM & STEAM | \$4,750 | 3.36 | 13 | 45% | \$2,138 |
| Sande School of Horsemanship | Equine Assisted Mental Health Expansion | \$5,000 | 3.26 | 14 | 45% | \$2,250 |
| Scappoose Community Club | Farmers Market Music | \$1,525 | 4.57 | 1 | 100% | \$1,525 |
| Scappoose Community Connection | Holiday Displays | \$2,000 | 2.64 | 15 | 0% | \$0 |
| Scappoose Elementary Parent Organization | SEPO Community Events | \$4,000 | 3.57 | 9 | 55% | \$2,200 |
| Scappoose Historical Society | Holiday Light Competition | \$2,500 | 4.00 | 7 | 80.05% | \$2,001 |
| Scappoose Kiwanis Youth Rec Center | Scappoose Kiwanis Youth Rec Center | \$5,000 | 4.29 | 5 | 100% | \$5,000 |
| Scappoose Public Library | Movies by Moonlight | \$5,000 | 4.43 | 3 | 100% | \$5,000 |
| Scappoose Senior Center | Thrift Store Siding Replacement | \$5,000 | 4.14 | 6 | 90% | \$4,500 |
| Springlake Community | Mobility Mats | \$5,000 | 2.14 | 16 | 0% | \$0 |
| United Way of Columbia County | Dolly Parton's Imagination Library | \$1,500 | 3.64 | 8 | 55% | \$825 |
| Total | | \$65,775 | | | | \$42,016 |

Exhibit B

| Rating System | | | | | | | | | |
|---------------|--|-----------------------|-----------|--------|--------|--------|---------|--------|----------|
| Stars | Description | | | | | | | | |
| 0 | No funding preferred | | | | | | | | |
| 1 | Minimal funding preferred, subject to availability | | | | | | | | |
| 2 | Modest funding preferred | | | | | | | | |
| 3 | Half funding preferred | | | | | | | | |
| 4 | Full funding preferred, subject to availability | | | | | | | | |
| 5 | Full funding preferred, first priority | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | 5-star Rating Average | | | | | | | |
| | | Average | Councilor | | | | | | |
| | | | Backus | Haugen | Holmes | Jacobs | Lafrenz | Miller | Santiago |
| Organization | Amani Center | 4.57 | 4 | 4 | 5 | 4 | 5 | 5 | 5 |
| | CASA For Children | 3.43 | 1 | 3 | 2 | 3 | 5 | 5 | 5 |
| | Columbia County HUB | 3.43 | 2 | 3 | 3 | 4 | 3 | 5 | 4 |
| | Community Action Team | 4.43 | 4 | 4 | 5 | 5 | 4 | 4 | 5 |
| | Grace Lutheran Children's Center | 3.43 | 4 | 5 | 3 | 1 | 3 | 4 | 4 |
| | Northwest Regional Education Service District | 3.36 | 3.5 | 4 | 3 | 1 | 4 | 4 | 4 |
| | Sande School of Horsemanship | 3.26 | 3.8 | 3 | 3 | 3 | 4 | 3 | 3 |
| | Scappoose Community Club | 4.57 | 5 | 5 | 5 | 5 | 4 | 3 | 5 |
| | Scappoose Community Connection | 2.64 | 3.5 | 0 | 3 | 2 | 3 | 2 | 5 |
| | Scappoose Elementary Parent Organization | 3.57 | 4 | 4 | 4 | 2 | 5 | 2 | 4 |
| | Scappoose Historical Society | 4.00 | 4 | 5 | 4 | 4 | 3 | 3 | 5 |
| | Scappoose Kiwanis Youth Rec Center | 4.29 | 5 | 5 | 4 | 4 | 5 | 3 | 4 |
| | Scappoose Public Library | 4.43 | 5 | 5 | 5 | 5 | 4 | 2 | 5 |
| | Scappoose Senior Center | 4.14 | 4 | 5 | 4 | 5 | 3 | 3 | 5 |
| | Springlake Community | 2.14 | 3 | 0 | 2 | 2 | 2 | 2 | 4 |
| | United Way of Columbia County | 3.64 | 4.5 | 4 | 2 | 3 | 4 | 3 | 5 |

RESOLUTION NO. 25-07**A RESOLUTION CERTIFYING THAT THE CITY OF SCAPPOOSE MEETS ALL REQUIREMENTS TO RECEIVE STATE SHARED REVENUES FOR FISCAL YEAR 2025-2026.**

WHEREAS, ORS 221.760 provides that an officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820, and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal census, disburse such funds only if the City provides four or more of the following services:

- 1) Police protection
- 2) Street construction, maintenance, and lighting
- 3) Sanitary sewer
- 4) Storm sewer
- 5) Planning, zoning, and subdivision control
- 6) One or more utility services

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

NOW, THEREFORE, BE IT RESOLVED, that the Scappoose City Council hereby certifies:

SECTION 1. That the City of Scappoose provides the following municipal services enumerated in Section 1, ORS 221.760:

- 1) Police protection
- 2) Street construction, maintenance, and lighting
- 3) Sanitary sewer
- 4) Storm sewer
- 5) Planning, zoning, and subdivision control
- 6) Domestic water service

SECTION 2. This Resolution shall become effective immediately upon its passage by the Council.

PASSED AND ADOPTED by the Scappoose City Council this ____ day of June, 2025, and signed by me and the City Manager, in authentication of its passage.

CITY OF SCAPPOOSE, OREGON

Mayor Joseph A. Backus

Attest:

City Recorder/HR Susan M. Reeves, MMC

Resolution No. 25-07

RESOLUTION NO. 25-08

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES FOR THE FISCAL YEAR 2025-2026, FOR THE CITY OF SCAPPOOSE

WHEREAS, State Revenue Sharing Law, ORS 221.770, requires cities to pass a resolution each year stating that they elect to receive State Revenues in order to receive such revenues; and

WHEREAS, the City held a public hearing before the Budget Committee on May 12, 2025, and a public hearing before the City Council on June 16, 2025, after adequate public notice, at which citizens had the opportunity to provide written and oral comment on the use of State Revenue Sharing monies.

NOW THEREFORE BE IT RESOLVED, that the Council of the City of Scappoose, pursuant to ORS 221.770, elects to receive State Revenues for the fiscal year 2025-2026 and directs the Budget Officer to file a copy of this resolution with the Oregon Department of Administrative Services not later than July 31, 2025.

PASSED AND ADOPTED by the City Council of Scappoose and signed by me, and the City Recorder in authentication of its passage this _____ day of June, 2025.

CITY OF SCAPPOOSE, OREGON

Joseph A. Backus, Mayor

Attest:

Susan M Reeves, MMC
City Recorder/HR

I certify that a public hearing before the Budget Committee was held on May 12, 2025, and a public hearing before the City Council was held on June 16, 2025, giving citizens opportunity to comment on use of State Revenue Sharing.

Susan M Reeves, MMC
City Recorder/HR

Resolution No. 25-08

RESOLUTION NO. 25-09

ADOPTING THE CITY OF SCAPPOOSE BUDGET, MAKING APPROPRIATIONS, DECLARING THE AD VALOREM TAX LEVY, AND CLASSIFYING THE LEVY AS PROVIDED BY ORS 310.060(2) FOR FISCAL YEAR 2025-2026

WHEREAS, the Scappoose Budget Committee held a duly noticed public hearing on May 12, 2025 where all interested persons were afforded an opportunity to appear and be heard with respect to the budget; and

WHEREAS, the City of Scappoose Budget Committee approved the proposed budget on May 12, 2023; and

WHEREAS, a hearing by the Scappoose City Council on the budget as approved by the Budget Committee, was duly noticed and held on June 16, 2025, where all interested persons were afforded an opportunity to appear and be heard with respect to the budget.

ADOPTING THE BUDGET

BE IT RESOLVED that the City Council, following a Public Hearing on June 16, 2025, hereby adopts the budget for fiscal year 2025-2026 in the total of \$52,604,772 now on file at the office of the City Manager, City Hall, 33568 East Columbia Avenue, Scappoose OR 97056.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025 and for the purposes shown below are hereby appropriated:

| | | |
|---------------------------------------|-----------|------------|
| General Fund | | |
| Administration | 740,720 | |
| Police | 3,417,946 | |
| Parks & Grounds | 3,206,188 | |
| Municipal Court | 305,526 | |
| Planning | 1,826,336 | |
| Transfers | 25,000 | |
| Contingency | 1,742,383 | |
| Total General Fund | | 11,264,099 |
| Law Enforcement Assessment Fund | | |
| Law Enforcement Operating | 10,000 | |
| Contingency | 8,337 | |
| Total Law Enforcement Assessment Fund | | 18,337 |
| Watts House Fund | | |
| Watts House Operating | 37,200 | |
| Contingency | 5,060 | |
| Total Watts House Fund | | 42,260 |

| | | | |
|--|-----------|--|-----------|
| PEG Fee Fund | | | |
| PEG Fee Operating | 27,022 | | |
| Contingency | 000 | | |
| Total PEG Fee Fund | | | 27,022 |
| Building Fund | | | |
| Building Operating | 561,033 | | |
| Contingency | 34,808 | | |
| Total Building Fund | | | 595,841 |
| Streets Fund | | | |
| Streets Operating | 1,965,060 | | |
| Contingency | 1,707,562 | | |
| Total Streets Fund | | | 3,672,622 |
| Foot Paths & Bicycle Trails Fund | | | |
| Foot Paths Operating | 43,000 | | |
| Contingency | 224,718 | | |
| Total Foot Paths & Bicycle Trails Fund | | | 267,718 |
| Storm Drainage Fund | | | |
| Storm Drainage Operating | 1,963,495 | | |
| Contingency | 1,306,384 | | |
| Total Storm Drainage Fund | | | 3,269,879 |
| Storm Drainage SDC Fund | | | |
| Storm Drainage SDC Operating | 204,343 | | |
| Contingency | 314,963 | | |
| Total Storm Drainage SDC Fund | | | 519,306 |
| Street SDC Fund | | | |
| Street SDC Operating | 615,247 | | |
| Contingency | 662,231 | | |
| Total Street SDC Fund | | | 1,277,478 |
| Parks SDC Fund | | | |
| Parks SDC Operating | 204,930 | | |
| Contingency | 71,838 | | |
| Total Parks SDC Fund | | | 276,768 |
| Pool Fund | | | |
| Contingency | 9,844 | | |
| Total Pool Fund | | | 9,844 |
| Unemployment Fund | | | |
| Unemployment Operating | 50,000 | | |
| Contingency | 48,326 | | |
| Total Unemployment Fund | | | 98,326 |

| | | |
|---|------------|--------------------|
| Water Fund | | |
| Water Operating | 8,897,438 | |
| Debt Service | 81,439 | |
| Contingency | 3,506,288 | |
| Total Water Fund | | 12,485,165 |
| Water SDC Fund | | |
| Water SDC Operating | 650,040 | |
| Contingency | 258,899 | |
| Total Water SDC Fund | | 908,939 |
| Wastewater Fund | | |
| Wastewater Operating | 10,587,681 | |
| Debt Service | 18,126 | |
| Contingency | 5,133,224 | |
| Total Wastewater Fund | | 15,739,031 |
| Wastewater SDC Fund | | |
| Wastewater SDC Operating | 421,335 | |
| Contingency | 10,802 | |
| Total Wastewater SDC Fund | | 432,137 |
| Unappropriated Ending Fund Balance | | |
| General Fund | 1,700,000 | |
| Total Unappropriated Ending Fund Balance | | 1,700,000 |
| Total Appropriations | | \$50,904,772 |
| Total Unappropriated and Reserve Amounts, All Funds | | <u>\$1,700,000</u> |
| Total Adopted Budget | | \$52,604,772 |

IMPOSING THE TAX

BE IT RESOLVED that City Council of the City of Scappoose hereby imposes the taxes provided for in the adopted budget.

1. In the amount of or at the rate per \$1,000 of assessed value of \$ 3.2268 for permanent tax rate and that these taxes are hereby imposed and categorized for tax year 2025 - 2026 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX

| | | |
|--------------------|-------------------------------|--------------------------|
| | General Government Limitation | Excluded from Limitation |
| Permanent Tax Rate | \$ 3.2268 per \$1,000 | |

PASSED AND ADOPTED by the Scappoose City Council and signed by me, and the City Recorder, in authentication of its passage this ____ day of June 2025.

CITY OF SCAPPOOSE, OREGON

Joseph A. Backus, Mayor

Attest:

Susan M Reeves, MMC
City Recorder/HR

DRAFT

Budget Changes made from Proposed to Adopted

| Tab | Page | Change Category | Change Description |
|--------------------------|-------|---|--|
| All Funds summary | | | |
| 6 | 36 | Budget Category Change | Modified totals for transfers and Intergovernmental Revenue due to the Urban Renewal transfer change from transfer to revenue (noted in General Fund) |
| 6 | 37-40 | Chart Change | Corrected dates and amounts on all tables to match All Funds Combined Summary on Page 36.. |
| Personnel | | | |
| 7 | 41 | FY Change | Updated COLA (end of Paragraph 4) to show 3% for the 2025-2026 fiscal year (said 2024-2025). |
| 7 | 43 | Chart Change | Updated Personnel History to match budget |
| General Fund | | | |
| 8 | 44 | Clarification - no total budget change | Split out Potential Grant Proceeds from Intergovernmental Revenue to more clearly show expected revenues. Expenses will be reduced if grant funds are not received. |
| 8 | 44 | Correction | Corrected Budget Notes to match the updated General Fund Revenue table. |
| 8 | 44 | Budget change with no total difference - correction | Updated Revenue table to show Urban Renewal Transfer as Intergovernmental Revenue rather than a transfer. Corrected Transfer line to accurately show the transfers from SDC that were correct in the funds but low in the General Fund. |
| 8 | 45 | Chart Change | Adjusted total revenues chart to match budget total revenue chart |
| 8 | 46 | Chart Change | Updated Intergovernmental Revenue chart to show Urban Renewal budget |
| 8 | 47 | Chart Change | Adjusted transfer revenue 10 year history to match budget and properly show Urban Renewal and SDC transfers. |
| 8 | 48 | Correction | Adjusted SDC transfer to GF detail |
| 8 | 49 | Correction | Contingency increased due to SDC transfers into the General Fund (Proposed budget) not matching the SDC transfers from the SDC funds. SDC Transfers to General Fund increased by \$40,000. Increased revenue increased the Contingency. Updated expenditure table to show correct fiscal years and updated contingency. Updated Explanation to show correct percentages and contingency. |
| Police | | | |
| 10 | 55 | Correction on chart | Corrected Proposed revenues for Charges for Services - The revenue was included in the General Fund Revenue section just not on the Police |
| 10 | 55 | Typographical error | Corrected Materials & Service and Capital numbers in the 24-25 Budget - Did not affect this year budget. |
| Planning | | | |
| 13 | 66 | Correction | Updated Detail (no matching Grant Funds) and 10 Year History to match the budget presented. |

Budget Changes made from Proposed to Adopted

| Tab | Page | Change Category | Change Description |
|-------------------------------------|-------|-----------------------------------|--|
| Watts House Fund | | | |
| 16 | 72 | Table | Updated Watts House CIP to include HVAC system |
| Peg Fee Fund | | | |
| 17 | 75 | Correction | Updated Detail and 10 Year History to match the budget presented. |
| Building Fund | | | |
| 18 | 76 | Correction | Percentage of Time - Corrected Assistant to City Manager/Planner Minimum and Maximum Salary |
| 18 | 78 | Correction | Updated Fund Balance History chart to the correct year information. |
| Street Fund | | | |
| 19 | 81-82 | Correction | Updated Expense Detail and 10 Year History to match the budget presented. |
| Stormwater Fund | | | |
| 21 | 86-87 | Correction | Updated Expense Detail and 10 Year History to match the budget presented. |
| 21 | 85 | Budget Notes | Added narrative verbiage to spell out SBWC and UIC acronyms for clarification |
| Stormwater Drainage SDC Fund | | | |
| 22 | 89 | Correction | Corrected to input the correct fund budget notes for the Stormwater Drainage SDC Fund. Original was for Stormwater. |
| Unemployment Insurance Fund | | | |
| 26 | 98 | Chart Change | Corrected the 10 Year History Fund Balance chart to match the budget |
| Water | | | |
| 27 | 100 | Approved Budget Inc | Add \$200,000 to Capital Outlay for new roof on Miller Rd Treatment plant and reduced Contingency. No change to overall budget. |
| Water SDC Fund | | | |
| 28 | 104 | Correction | Corrected narrative to include the \$348,683 money market funds approved to be transferred by the auditor. The amount was included in the budget sheets but not the narrative. |
| Wastewater Fund | | | |
| 29 | 108 | Approved Correction | Corrected Working Capital Carryover and contingency as discussed in the budget meeting. Made sure the charts matched. Adjusted to match the budget narrative presented at the meeting. |
| 29 | 108 | Correction | Adjusted the Working Capital Carryover and Contingency due to reduced long term debt proceed draws in current fiscal year |
| Wastewater SDC Fund | | | |
| 30 | 111 | Notes Correction | Corrected Budget Notes Total resources to \$432,137. - Charts and tables are the same. |
| Transfers | | | |
| 32 | 113 | Update - No overall budget change | Added Totals to the Transfers chart - Also removed the transfer from Urban Renewal Fund 98 from the table and reduced the General Fund Transfer In. We are reporting the receipt from Urban Renewal as a revenue rather than a transfer. |



SCAPPOOSE

Oregon

Small Town, Big Community

City of Scappoose Fiscal Year 2025-2026 Annual Budget



**CITY OF SCAPPOOSE
2025-2026 Annual Budget
TABLE OF CONTENTS**

| | Page |
|-----------------------------------|---------|
| City of Scappoose History | 3-4 |
| Scappoose Demographics | 5 |
| City of Scappoose Map | 6 |
| City Boards and Commissions | 7-9 |
| Organizational Chart | 10-12 |
| Fund Description | 13 |
| Budget Process Overview | 14-15 |
| Budget Calendar | 16 |
| Budget Message | 17-18 |
| Vision Statement | 19 |
| City Council Goals | 20 |
| Financial Policies | 21-29 |
| Investment Policy | 30-35 |
| All Funds Combined Summaries | 36-40 |
| Summary of Personnel Services | 41-43 |
| General Fund | 44-50 |
| Administration Department | 51-53 |
| Police Department | 54-56 |
| Parks Department | 57-60 |
| Municipal Court Department | 61-63 |
| Planning Department | 64-66 |
| Non-departmental | 67 |
| Law Enforcement Assessment Fund | 68-70 |
| Watts House Fund | 41-73 |
| PEG Fees Fund | 74-75 |
| Building Fund | 76-78 |
| Streets Fund | 79-82 |
| Footpaths and Bicycle Trails Fund | 83-84 |
| Storm Drainage Fund | 85-88 |
| Storm Drainage SDC Fund | 89-90 |
| Street SDC Fund | 91-92 |
| Parks SDC Fund | 93-94 |
| Pool Fund | 95-96 |
| Unemployment Insurance Fund | 97-98 |
| Utility Water Fund | 99-103 |
| Water SDC Fund | 104-106 |
| Utility Wastewater Fund | 107-110 |
| Wastewater SDC Fund | 111-112 |
| Transfers | 113 |
| Glossary | 114-119 |

The History of Scappoose Oregon

Provided by the Scappoose Historical Society

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

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

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

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

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

- In 1884 the railroad came through Scappoose. The train went as far as Goble, Oregon at which point passengers and train cars were loaded onto barges and ferried across the Columbia River to complete their journey on the Washington side.
- In 1883 William West built the first mercantile.
- In 1888 the store was purchased by James Grant Watts and his brother-in-law D.W. Price and they renamed the store "Watts and Price General Merchandise".
- By 1894 the business district was pretty well established between the Columbia River Highway and SW First Street.
- The 1915 fire broke out in Lilly Shell's boarding house and destroyed half of the business district and six residences. The fire spared Watts and Price Mercantile.
- In 1920 James Grant Watts was elected the first Mayor of Scappoose.
- Scappoose was incorporated in 1921. The first City Charter was established, and Scappoose officially became a City. This meeting took place in the home of Mayor Watts.
- The 1930 fire destroyed most of the City, including the Watts and Price Mercantile.
- Between 1931 and 1959 the City was rebuilding, and Scappoose saw their first electric lights, city water system, public library and better schools were built.

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

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

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

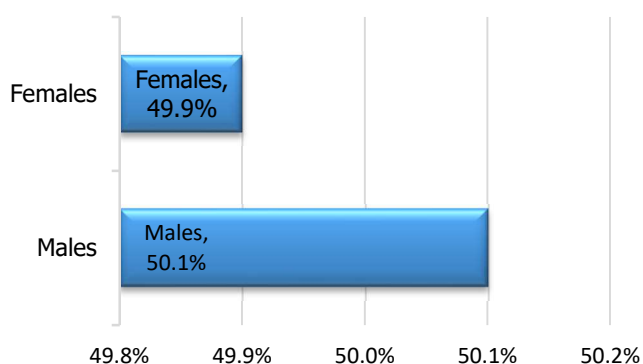


City of Scappoose Demographics

A place to live, play and work

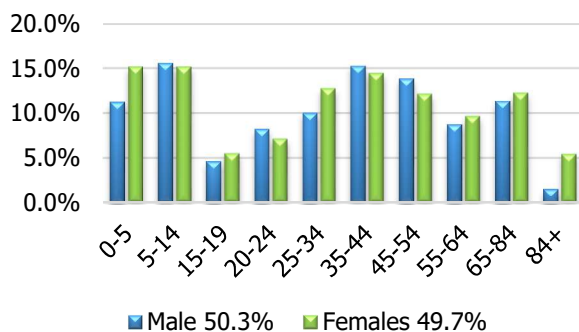
Scappoose is a small town nestled in the heart of a Pacific wonderland, surrounded by lush green forests, the majestic Columbia River, and panoramic views of the snow-capped Cascade Mountains. The City of Scappoose is the 65th largest City in Oregon out of 241 incorporated Cities and is located within Columbia County. It is approximately 20 miles north west of Portland and is the entrance to Columbia County. We are fortunate enough to be 75 miles away from the Oregon Coast and 100 miles away from Mt Hood. We have access to parks, trails, rivers, and a public use Airport. The City of Scappoose strives to provide the right balance of rural and urban living, we are proud of our independence and small-town personality, yet we value our closeness to neighboring cities and towns. Scappoose is a safe and exceptional place to live, play and work.

Certified Population 8419

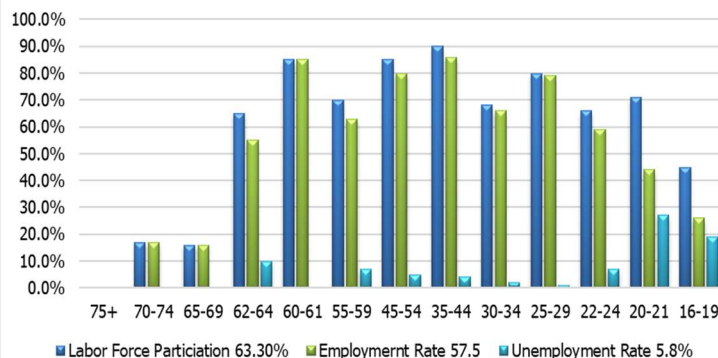


| Race | Population | Percentage (of total) |
|-------------------------------------|------------|-----------------------|
| White | 7,078 | 88.44% |
| Two or more races | 723 | 9.03% |
| Other race | 88 | 1.1% |
| Asian | 78 | 0.97% |
| Native American | 20 | 0.25% |
| Black or African American | 16 | 0.2% |
| Native Hawaiian or Pacific Islander | 0 | 0% |

Age Demographics



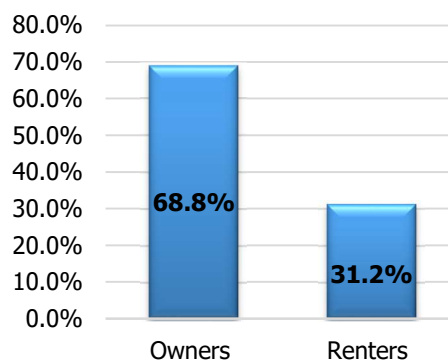
Labor Force



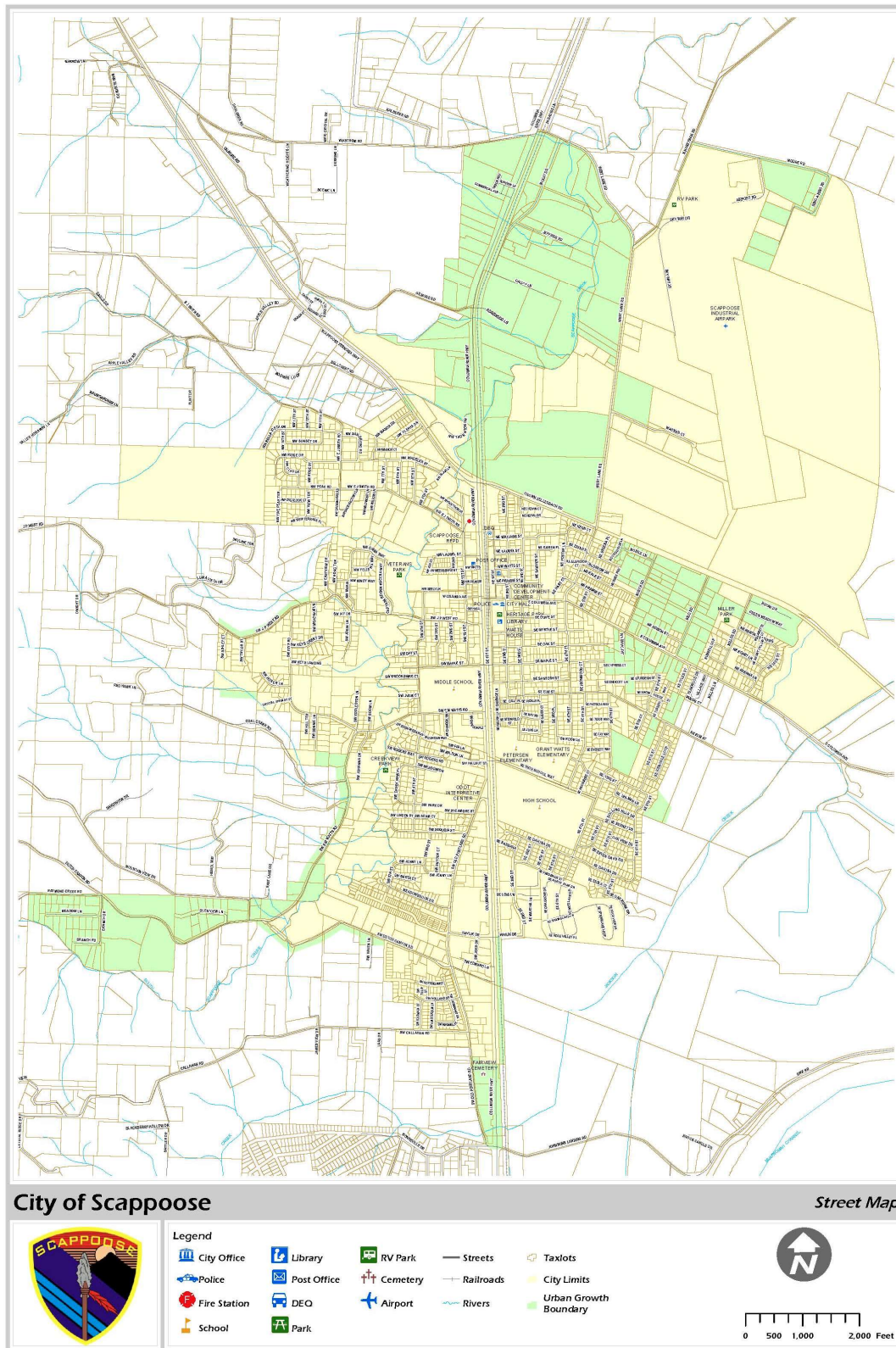
City of Scappoose Quick Facts

| | |
|-------------------------------|---------------|
| Date of Incorporation | 1921 |
| Form of Government | City Manager |
| Area in Square Miles | 2.75 |
| Population | 8058 |
| Active Business Licenses | 199 |
| Largest Employer | Fred Meyer |
| Principal Industry | Manufacturing |
| City Government Workers | 39 |
| Unemployment Rate | 5.40% |
| High School Diploma or Higher | 92% |
| Median Household Income | \$86,528 |
| Median Home Value | \$339,800 |

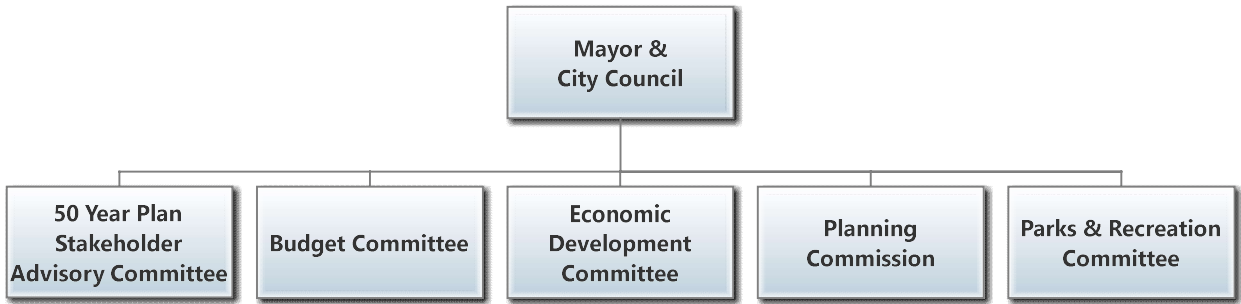
Owners vs Renters



City of Scappoose Map



City Boards and Commissions



Volunteers

For more information on all boards and commissions or to volunteer with the City, please contact Susan Reeves at (503) 543-7146 x224 or sreeves@scappoose.gov . You can inquire at any time, as vacancies occur throughout the year. Selections are made by the Mayor with consent of City Council and are based upon applicant responses to a written application and a potential interview. The Mayor and City Council appreciate your interest and desire to volunteer with the City of Scappoose.

City Council

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

In the 2024-2025 budget year the City Council members are: Mayor Joe Backus, Council President Tyler Miller, Councilor Jeannet Santiago, Councilor Kim Holmes, Councilor Marisa Jacobs, Councilor Joel Haugen and Councilor Andrew Lafrenz.

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

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

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

Planning Commission

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

In the 2024-2025 budget year the Planning Commission members are: Chair Scott Jensen, Vice Chair Harlow Vernwald, Rita Bernhard, Monica Ahlers, Marty Marquis, and Sara Jones-Graham. The Commission’s alternate member is currently open.

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

Budget Committee

Meets in May in the Council Chambers.

In the 2025-2026 budget year the Budget Committee members are: Joe Backus, Tyler Miller, Jeannet Santiago, Kim Holmes, Marisa Jacobs, Joel Haugen, Andrew Lafrenz, Rita Bernhard, Michelle Brown, Teresa Keller, Sandie Wiggs, Chris Vitron and Beth Rajske. There is currently one open position on the Budget Committee.

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

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

Budget Committee Members

| Member | Term Expires |
|---------------------------------|---------------|
| Mayor Joe Backus | December 2026 |
| Council President Tyler Miller | December 2028 |
| Councilor Jeannet Santiago | December 2026 |
| Councilor Kim Holmes | December 2026 |
| Councilor Marisa Jacobs | December 2028 |
| Councilor Joel Haugen | December 2028 |
| Councilor Andrew Lafrenz | December 2026 |
| | |
| Rita Bernhard | December 2027 |
| Michelle Brown | December 2026 |
| Teresa Keller | December 2027 |
| Chris Vitron | December 2025 |
| Sandie Wiggs | December 2025 |
| Beth Rajske | December 2026 |
| | |
| Budget Officer | |
| Benjamin Burgener, City Manager | |

Economic Development Committee

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

Members include: Chair Christine Turner, Brian Rosenthal, George Hafeman Jr., Paul Fidrych, Sean Findon, David Sideras, Judy Isaman and Karl Fenstermaker. Community Liaisons include Casey Garrett, Josh Koch, Heidi Ralls, Nancy Ward, Jeff Weiss, Natalee Phelps, Wela Negelsbach and Paul Vogel. The City Council Liaison is Councilor Jeannet Santiago.

The Scappoose EDC consists of a maximum of nine (9) voting members appointed by the Mayor and with the consent of the City Council in accordance with Scappoose Municipal Code 2.04.080. Members of the SEDC will be appointed by the Scappoose City Council for terms up to three years, or a portion of three years if appointed to fill an unexpired term. A majority of SEDC members

shall be from the private sector. Members shall live or work or have significant interest in economic development in the City of Scappoose. Membership shall represent the private-for-profit, not-for-profit and public sectors.

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

Parks & Recreation Committee

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

Members include: Chair Michael Sykes, JJ Duehren, Paul Fidrych, Ian Holzworth, Nathan Haner, and Elizabeth Meinke and the City Council Liaison is Marissa Jacobs.

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

50-Year Plan Stakeholder Committee

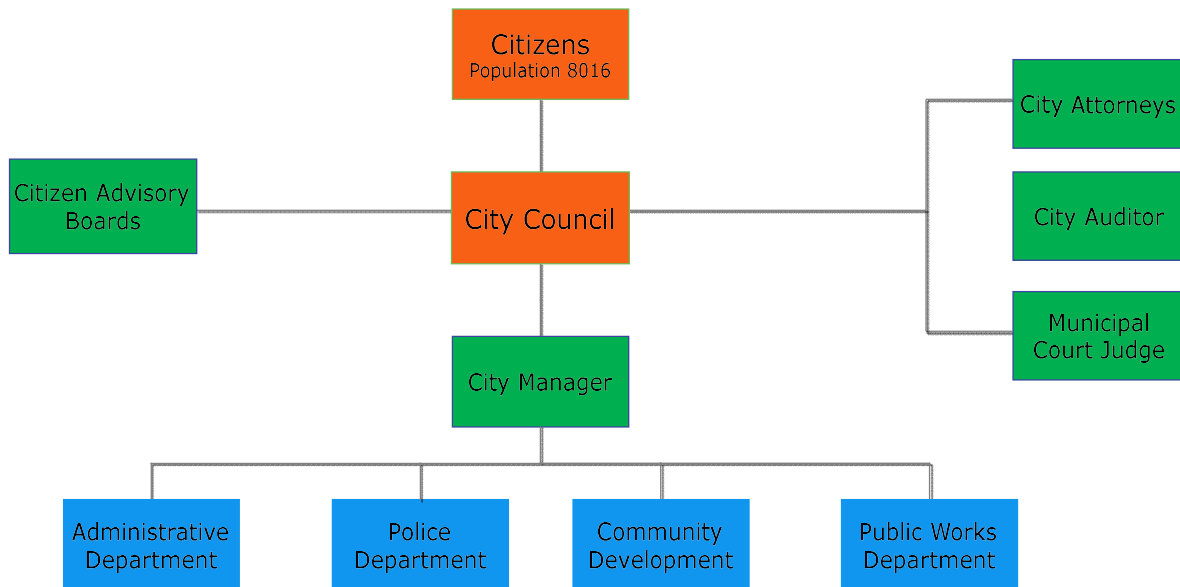
Meets the third Tuesday of the month at 7:00 p.m., in the Council Chambers.

Members include Chair Patrick Kessi, Vice Chair Christine Turner, City Councilor Kim Holmes, Scott Jensen, Jeannet Santiago, Yi Hua Rippet, Patricia Turpen, Paul Vogel, Jeff Weiss, Jeff Pricher, Jennifer Anderson, Brian Rosenthal, Casey Garrett, Ken Shonkwiler, Debbie Jacob, Nicole Ferreira, Malyssa Legg, Nancy Ward, Janet Williams, Michael Sykes, Brett Estes, Laura Kelly, Chase Christensen, Chelsey Lynne, and Dan Brown. Staff members include Associate Planner NJ Johnson and Community Development Director Laurie Oliver Joseph. Consultants include ECONorthwest, 3J Consulting, Angelo Planning Group and Johnson Economics.

This Committee includes thirteen (13) voting members appointed by the Mayor with approval of Council. The Mayor, to the best of their ability shall appointed one member from each of the follow groups; City Council, Planning Commission, Economic Development Committee, Parks & Recreation Committee, Citizen at large, Scappoose Community/Senior Center, Columbia Economic Team, Scappoose School District, Scappoose Library District, Scappoose Rural Fire District, Habitat for Humanity and a local developer with a history of working within the city. The Committee is not be subject to term limits. The Committee shall stand until the 50-Year Plan and all associated work is complete and approved by City Council, at which time this Committee shall dissolve.

This Committee is charged with reviewing technical studies, reports and technical memos prepared by the 50-Year Plan Consultants to provide comments and recommendations throughout the development process of the 50-Year Plan. This Committee will assist the City Council by making a recommendation to the City Council on the final deliverable of the Scappoose 50-Year Plan.

City of Scappoose Organizational Chart



Administration

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

Functions:

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make recommendations to the council concerning the affairs of the city as appropriate;
- Keep Council advised of the future needs of the city;
- Prepare recommendations, policies, procedures, and programs;
- Ensure compliance with all laws, ordinances, and policies;
- Inform the citizens of Scappoose of issues of public concern and interest;
- Conduct research;
- Prepare all ordinances, resolutions, and other legal documents;
- Negotiate and execute contracts;
- Records, archival, retention and destruction;
- Maintenance of official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;
- Code enforcement;
- Promote economic development;
- Labor negotiations and personnel administration;

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

Community Development

The Community Development office includes the Community Development Director, Associate Planner, City Engineer, Building Official and Office Administrator-CDC. This office provides support for community development.

Functions:

- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Ensure compliance with all laws, ordinances, and policies related to Community Development;
- Answer questions related to land use and building in the City
- Work with Planning Commission and Economic Development Committees.

Municipal Court

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

Functions:

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

Police Department

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

Functions:

- Provide administration of patrol/ traffic investigations;
- Promote community involvement through public, private, and non-profit partnerships;
- Community oriented policing;
- Enforcement of Municipal Code;
- Monitoring of budget;
- Process payments and procure goods;
- Maintain department policies;
- Prepare monthly reports showing activity of the department;
- Respond to inquiries and provide customer service to the general public;
- Manages evidence;
- Presents information to the prosecutor's office for filing of criminal proceedings;
- Enforce traffic and criminal laws;
- Provide security to school and other community events;
- Investigates major and minor crimes;
- Maintain records and submit intergovernmental reports;
- Manage Reserve Program.

Public Works Department

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

Functions:

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

City of Scappoose Fund Structure and Description

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

General Fund, Enterprise Funds, Special Revenue Funds and Debt Service Funds use a modified accrual basis of accounting for budgeting purposes. This means revenues are recognized when they become measurable and available. Expenditures are recognized when liabilities are incurred. Each fund's financial statements, which can be found in the City's Annual Financial Audit Report, are reported on a modified accrual basis.

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

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

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

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

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

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

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

Debt Service Funds – Debt Service Funds are used to set aside resources to meet current and future debt service requirements on general long-term debt obligations. The City does not currently have any Debt Service Funds.

City of Scappoose Budget Process Overview

Overview

A budget is defined by Oregon State Law (Oregon Revised Statutes, Chapter 294), as a financial plan containing estimates of revenues and expenditures for a given period or purpose, such as the fiscal year. The City is required to budget all funds and for each fund to have a balanced budget.

The State of Oregon defines balanced budgets as one in which total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service, and any other requirements. Budgeting is critical to cities because it requires local governments to evaluate plans and establish priorities in relation to available financial resources. Also, under Oregon Revised Statutes (ORS), a legally adopted budget is necessary to establish and justify a given rate and or amount of property taxes to be levied on the property within the city.

Budget Preparation

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

Budget Adoption

The Budget Committee, composed of the City Council and an equal number of citizens, meets publicly to review the budget document as proposed by the City Manager. Public hearings are conducted to obtain public comment, and the Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented.

The budget, as approved by the Budget Committee, is then published in the local newspaper in summary form, and the full document is made available for public inspection at City Hall and on our website at www.scappoose.gov. Prior to June 30, an advertised public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. The City Council then discusses any remaining budgetary issues and formally adopts the budget by passage of a resolution.

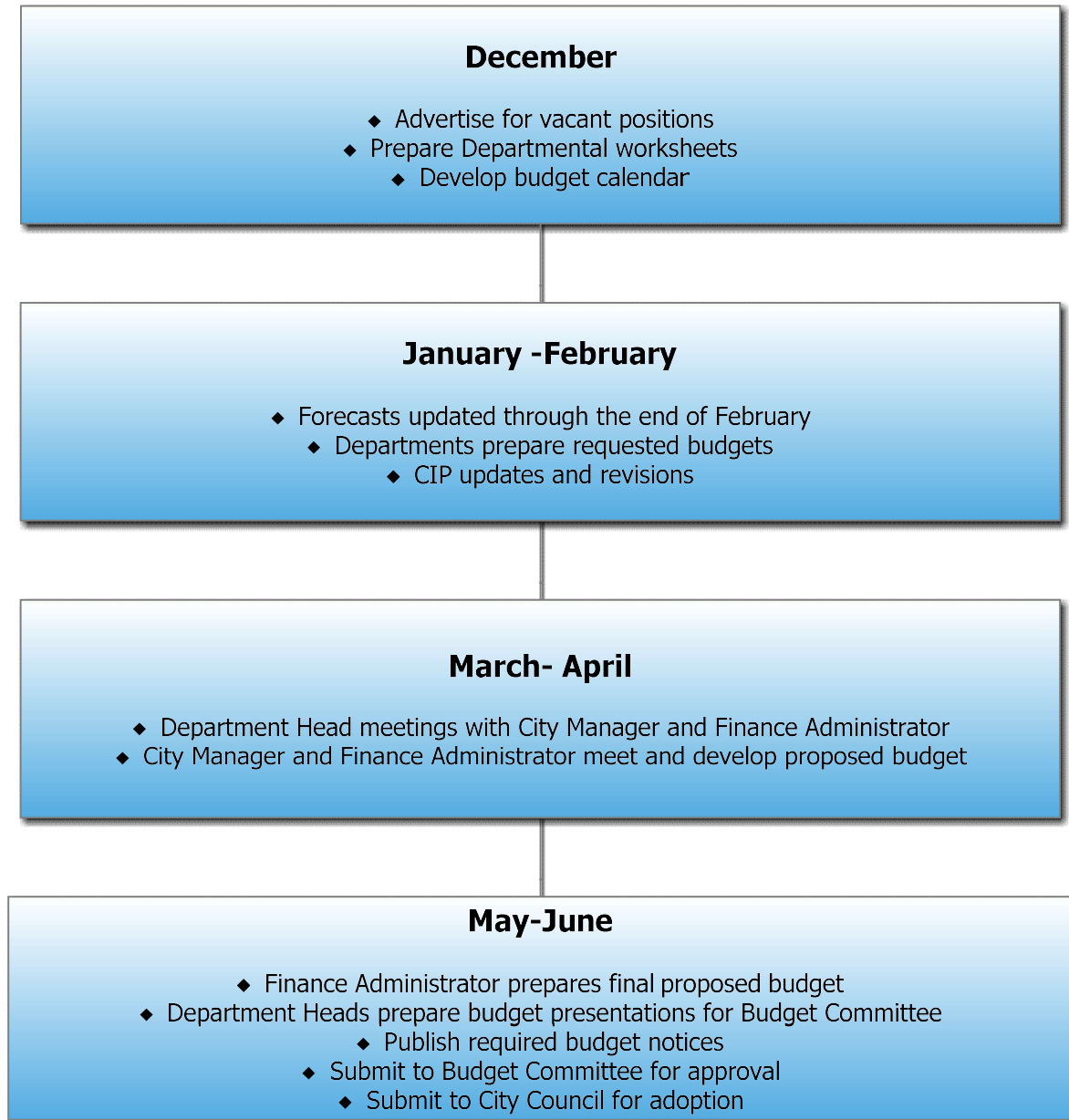
Budget Changes After Adoption

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

Annual Audit

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Scappoose was performed by Steve Tuchscherer, CPA, of Umpqua Valley Financial, for the fiscal year ending June 30, 2023. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

City of Scappoose Budget Process



Fiscal Year 2025-2026 Budget Calendar

Note: Budget always refers to both Regular and Urban Renewal Budgets

| Action | Responsible Party | Date |
|---|---|-----------------------|
| Appoint vacant Budget Committee Members | City Council | One Position Open |
| Goal Setting Session City Council Members | City Council, City Manager and Department Heads | 1/27/2025 |
| Department Head Meetings | Department Heads | Tuesdays of each week |
| Budget Worksheets available for Department Heads | Finance Administrator | 1/21/2025 |
| Estimates for current Fiscal Year due | Department Heads | 2/28/2025 |
| Department Heads Requested Budgets Due | Department Heads | 3/14/2025 |
| Requested Budgets Reviewed by Finance Administrator | Finance Administrator | 3/17 - 3/21/2025 |
| Department Budgets Reviewed by City Manager and Finance Administrator | City Manager and Department Heads | 3/24 - 3/28/2025 |
| Revised Requested Budgets Due to Finance Administrator | Department Heads | 4/1 - 4/8/2025 |
| Department Head Proposed Narrative Due to City Manager | Department Heads | 4/10/2025 |
| Finance Administrator Prepares Proposed Budget for City Manager Review | Finance Administrator | 4/11 - 4/18/2025 |
| Prepare Budget Committee Hearing Notice for City Recorder to Publish | Finance Administrator | 4/25/2025 |
| Proposed Budgets available at City Hall | Finance Administrator | 5/1/2025 |
| Budget Committee Meets | Budget Committee | 5/12/2025 |
| Budget Committee 2nd Meeting (if needed) | Budget Committee | 5/13/2025 |
| Budget Committee 3rd Meeting (if needed) | Budget Committee | 5/21/2025 |
| Finance Administrator Prepared Approved Budget | Finance Administrator | 5/22 - 5/30/2025 |
| Prepare Budget Hearing Notice for City Recorder to Publish | Finance Administrator | 5/30/2025 |
| Hold Budget Hearing | City Council | 6/16/2025 |
| Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes | City Council | 6/16/2025 |
| Finance Administrator prepared Final Adopted Budget | Finance Administrator | 6/17 - 6/27/2025 |
| Submit Tax Certification Forms to the County Assessor's Office | Finance Administrator | 7/7/2025 |
| Submit Budget to County Clerk | Finance Administrator | 8/29/2025 |

2025-2026 Budget Message



May 12, 2025

Citizens of Scappoose
Mayor Backus and City Council Members
Budget Committee Members

Budget Message for Fiscal Year 2026

It is my pleasure to present to you the City of Scappoose's proposed budget for Fiscal Year 2026. This year's budget allocates funding to accomplish many ongoing and new city projects, regular operations, and many of the City Council's adopted priorities.

Fiscal Year 2025 saw many accomplishments as the City Council and staff worked through large projects and facilitated many crucial conversations internally and with the public regarding the direction and future of Scappoose.

One of the major conversations facilitated was centered on the future of law enforcement in Scappoose. After considering the varying options and after listening to the public, it was determined that the City will continue to focus on building an internal law enforcement team as opposed to contracting out the service to another agency. To succeed in this goal and to attract a competitive, professional law enforcement team, the City Council approved a competitive agreement with the local Police Union that raised wages by 14% in addition to a 3% Cost of Living Adjustment and increased benefits/incentives for those covered by the collective bargaining agreement.

The City also had many conversations around parks and continues to plan for and execute increasing city park amenities, access, and programming; in addition to providing proper maintenance.

Both the Police and Parks departments rely entirely on the General Fund for their resources to provide these valuable services. A major concern for cities across Oregon has been the long-foreseen issues created by Measures 5 and 50 that restrict property tax rates from increasing since the 1990's, compresses property taxes in certain circumstances, and restricts a property's assessed value from growing at the same rate as real market values.

Due to Measures 5 and 50, cities across the state have had to look for alternative methods to supplement funding for these important services and other General Fund services as resources have not been able to keep up with the increased expenses. Scappoose has been conservative in its budgeting, has had consistent new growth in the city, and has been successful in getting grants for different projects which has allowed the city to "weather the storm" longer than most cities in the state and has built a healthy \$6,121,870 reserve in the General Fund.

To that end, over the past several years, it has become apparent that the issues of Measure 5 and 50 are quickly catching up. The property taxes that the City of Scappoose brings in each year no longer cover the cost of law enforcement personnel at the current levels of service budgeted (which, according to last year's discussions, is still potentially less than is desired by the council and/or community), let alone the rest of their operating budget. This is important to recognize because anything spent beyond property taxes and associated police revenues on police operations takes away from other services the city currently provides or would like to provide with other General Fund resources (e.g. park amenities, maintenance, economic development grants, recreation programming, events, etc.).

The General Fund is facing an operational deficit of around \$600k. This means that outside of projects, economic development grants, and other variable expenditures, the City will chip away at our reserves around \$600k each year for

regular operations and will eventually deplete the reserves over the next 6-10 years. This timeline is shortened when capital expenditures, not covered completely by grants or other funding sources, are planned and budgeted for.

The story for the General Fund is not completely bleak. There continues to be new growth and opportunities coming to Scappoose that will continue to offset some of this deficit and there are funding strategies utilized by other Oregon communities that the City of Scappoose has not implemented to this date. Additionally, each year brings many unknowns that may help offset these costs. For example, in Fiscal Year 2025 the City had a very similar deficit budgeted for in the General Fund. Through higher than anticipated planning/development revenues, enterprise zone funds that were reimbursed from Cascade Tissue, and some employee positions in the Police Department that were not filled for the complete year, the city is estimated to have around a \$300k surplus instead of a deficit.

The City Council's Goal 2 of their annual priorities is focused on sustainable finances for these and other services. The City will continue to discuss and monitor the General Fund closely and work through the varying different strategies to provide additional, sustainable funding mechanisms for the long-term prosperity of Scappoose and to avoid reducing important services to the community.

The City will continue to utilize grants to multiply the impact of city funds, reduce the impact on the budget and bring new amenities to the City. The City has applied for and budgeted for over \$2,400,000 in grant funds to help bring parks projects to Scappoose that the City would otherwise not be able to accomplish, or the City would need to use a substantially larger quantity of reserves to accomplish. These projects will largely be contingent upon the awards of these grants.

The City has changed its methodology for Internal Service Funds (ISF) transfers. We have reduced ISF transfers substantially and transferred actual expenses to their associated funds. This was done to improve transparency and accountability, in addition to providing a more accurate accounting of the actual costs spent by each fund.

The grants described above and the change in ISF transfers are major reasons for changes beyond regular increased costs in the General Fund's Budget from Fiscal Year 2025. It has also impacted individual line items in the other funds.

Outside of the General Fund, you will notice the City's funds are healthy and are not facing concerning operational deficits. Any spending that utilizes reserves is from prior council approved projects that were planned and saved for. Most projects are being paid for through grants, loans, or other outside funding sources and are not reducing reserves. Major ongoing projects are the Keys Reservoir, Wastewater Plant upgrades, Miller Basalt Well, and the 50-year plan. The City has also budgeted for design and possible construction of sidewalk and street improvements.

The overall Fiscal Year 2026 budget is proposed to be slightly less than Fiscal Year 2025. The City's Full Time Equivalent (FTE) for staff will remain the same at 41.5, although there were a few reorganizations of positions and responsibilities from last year to better reflect the city's workload and needs. The City removed its full-time Assistant to the City Manager position and offset that position with a part-time Code Enforcement officer and part-time Utility Clerk. The police, planning and admin departments also reorganized duties and position among current staff. The city budgeted for a 3% Cost of Living Adjustment and provided a 10% buffer for an ongoing salary study for non-represented staff.

I would like to thank Carol Almer, City Department Heads, the City Council, and the Budget Committee, for the tireless work already done and will continue to be done in preparing the Fiscal Year 2026 budget for the City of Scappoose. I also want to recognize the staff, city council, and contractors that worked on the Bio-Solids Dryer project. The city received a well-deserved "Award for Excellence" award from the League of Oregon Cities in May 2025 for this project.

Sincerely,



Benjamin Burgener, City Manager

Scappoose

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

Smart Growth

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

Sustainable Economy

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

Caring Community

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

Lifelong Learning

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

Connected Community

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

Local Pride

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

Passionate Stewardship

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

Prepared by the Scappoose Community Vision Committee

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

Adopted August 1, 2016 by the Scappoose City Council

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

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

| Goals | Objectives |
|--|---|
| Goal 1: Communication & Collaboration | 1.1 Establish a vision for the city supported by strong community engagement |
| | 1.2 Develop strategies to improve communication and connection with community |
| | 1.3 Increase collaboration with community partner organizations to achieve local and regional goals |
| | 1.4 Foster relationships with county, state, and federal lawmakers to achieve common goals |
| Goal 2: Sustainable Finances | 2.1 Research and implement methods to provide sustainable funding for public safety |
| | 2.2 Research and implement methods to provide sustainable funding for infrastructure |
| | 2.3 Research and implement methods to provide sustainable funding for parks |
| Goal 3: Health & Safety | 3.1 Create and publicize an emergency preparedness plan |
| | 3.2 Develop and enhance outdoor recreation opportunities and amenities |
| | 3.3 Create, promote, and support local recreation programming and community events |
| Goal 4: Thriving Economy | 4.1 Develop a downtown strategic plan |
| | 4.2 Establish programs, policies, and/or procedures that incubate and support local entrepreneurship |
| | 4.3 Catalyze economic growth with urban renewal |

City of Scappoose Financial Policies

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

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

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

The goals of the following fiscal policies are as follows:

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

Budget Policies

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

Balanced Operating Budget

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

Budget Document

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

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

Budget Control and Accountability

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

Budget Changes after Adoption

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

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

control are not changed.

City Funds (excluding Cogeneration Fund)

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

Cogeneration Fund

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

Capital and Equipment

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

Enterprise Funds

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

Interfund Advances and Transfers

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

Internal Service Funds

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

Contingency Reserves Policy

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

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. The City may use the recommended contingency reserve percentage found in the most recent rate study.

Special Revenue Funds

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

Revenue Policy

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

Revenue Policy Goals

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

Specific Revenue Policies

- All revenue forecasts shall be conservative.
- To the extent possible, current operations will be funded by current revenues.
- The use of unencumbered prior period balances for operations shall be scrutinized and carefully limited in all funds.
- The various sources of revenue shall be monitored to ensure that rates are adequate and equitable, and each source is maximized.
- The City will pursue federal, state, and private grants but will carefully review financial support of these programs in areas that require commitments, which continue beyond funding availability.
- It is the policy of the City to charge fees for services where such an approach is permissible, and where a limited and specific group of beneficiaries who can pay such charges is identifiable.
- The City will continuously seek new revenues and pursue diverse support, so as to limit the dependence on one or only a few sources.
- A diversified and stable revenue system will be maintained to shelter the government from short-term fluctuations in any particular revenue source.
- One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.

- Monthly reports, comparing actual revenues to budgeted revenues, will be prepared by the Finance Administrator, and presented to the City Manager and all Department Heads. These reports can also be requested at any time during the month.
- New and expanded unrestricted revenue streams should be first applied to support existing programs prior to funding new or expanded programs.
- All City funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible, in that order. One hundred percent of all idle cash will be continuously invested.

Cogeneration Revenues

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

Fee Policy

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

Ongoing Review

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

User Fee Cost Recovery Levels

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

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

Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

General Concepts Regarding the Use of Service Charges

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

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

Factors Favoring Low Cost Recovery Levels

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

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

Factors Favoring High Cost Recovery Levels

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

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

Low Cost - Recovery Services

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

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

Development Review Programs – Example of High Cost Recovery and Methodology

Services provided under this category include:

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

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

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

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

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

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

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

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

Enterprise Fund Rates

The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: Water, Wastewater and Storm Water.

- The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.
- Upon review of utility rates, Council will set rates through the required public process and adopt any changes to the rate structure for the City's enterprise funds by ordinance.
- The City will review Systems Development Charges on a regular basis.

Internal Controls

Introduction:

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

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

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

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

Purchasing and Accounts Payable

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

Human Resources and Payroll

Each Personnel Action Form, establishing an employee's wages and budget account numbers, are signed by the City Manager, and processed by the Finance Administrator. A copy is then given to the City Recorder for the employee's personal file.

- Pre-printed and numbered payroll check stock is stored in a locked cabinet and all checks require two signatures from any combination of the following positions: City Manager, City Recorder, Mayor or Council President.
- Also affecting payroll is the number of direct deposit checks. The direct deposit check count must be documented in the check signing process to balance automatic signatures with the number of payroll checks.
- The Finance Administrator will keep a separate record of all checks issued.

Cash Receipts and Accounts Receivable

- Each satellite operation has been given financial procedures to follow for cash and credit card receipting.
- Satellite operations bring their deposits to City Hall for bank depositing daily.
- The bank deposit is prepared by the Office Administrator-Finance or designee.

- The deposit is re-counted with the Office Administrator-Finance or designee present and the deposit is then placed in a tamper resistant bank approved bag and taken to the depository.
- The cash receipt records are reviewed by the Finance Administrator.
- The Finance Administrator compares the actual bank deposit slips received from the bank to the General Ledger Cash Receipts Posting.
- During the above verification process, the Finance Administrator reviews each general operating and escrow account receipt along with the revenue account coding. If any questions arise or bank deposit errors occur, the Office Administrator-Finance who prepared the deposit is contacted for problem resolution.

Bank and Investment Reconciliations

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

General Ledger

- Each asset and liability account on the City's general ledger is reconciled monthly with back-up work papers kept in a monthly general ledger file.
- The general ledger is closed monthly, usually balanced by the third week of the following month.
- All General Ledger reports, bank statements and journal entries, along with details to justify the entry are kept by the Finance Administrator.

Budget

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

Audits

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

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

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

City of Scappoose Investment Policy

Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City Manager. Scappoose has a population of 8,419.

The average monthly balance of funds invested in the City's general portfolio, excluding proceeds from bond issues, is approximately \$1 - 20 million. The highest balances in the portfolio occur between November and January after property taxes are collected.

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

Section 2. Scope

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

Section 3. Objectives

The City's principal investment objectives are:

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

Section 4. Delegation of Authority

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

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

Section 5. Prudence and Indemnification

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

Section 6. Safekeeping and Custody

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

Section 7. Accounting Method

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

Section 8. Internal Controls

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

Section 9. Reporting Requirements

The Investment Officer will provide periodic reports to City Council (or designated sub-committee)

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

Section 10. Investment Policy Adoption

This Investment Policy will be formally adopted by the City Council. If investments exceeding a maturity of eighteen months are contemplated, further review and comment by the Oregon Short-Term Fund Board will be sought; and thereafter this policy will be readopted annually if there are changes.

Section 11. Qualified Institutions

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

Section 12. Investment Maturity

- 12.1 Maturity limitation will depend upon whether the funds being invested are considered short-term or long-term funds. All funds will be considered short term, and limited to maturities not exceeding 12 months, *except those reserved for* capital projects, funded depreciation, funds held for debt retirement, claims reserves and endowment funds. Funds reserved for these specific purposes will be limited to maturities not exceeding 18 months.
- 12.2 Investment maturities shall be scheduled to coincide with projected cash needs and following maturity guidelines:
- | | |
|---------------------|------|
| Less than 30 days | 10% |
| Less than 1 year | 75% |
| Less than 18 months | 100% |

Section 13. Portfolio Diversification

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

Investment Policy immediately upon being enacted.

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

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

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

- 16.9 Obligations of the States of Oregon, California, Idaho, and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal or the interest of obligations of the issuing entity within five years preceding investment, ORS 294.040. Ownership of such obligations shall be limited to 25% (twenty-five) percent of the portfolio, with no more than 10% (ten) percent of the portfolio held in any one issuer. Maturities for these obligations shall not exceed 7 (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.

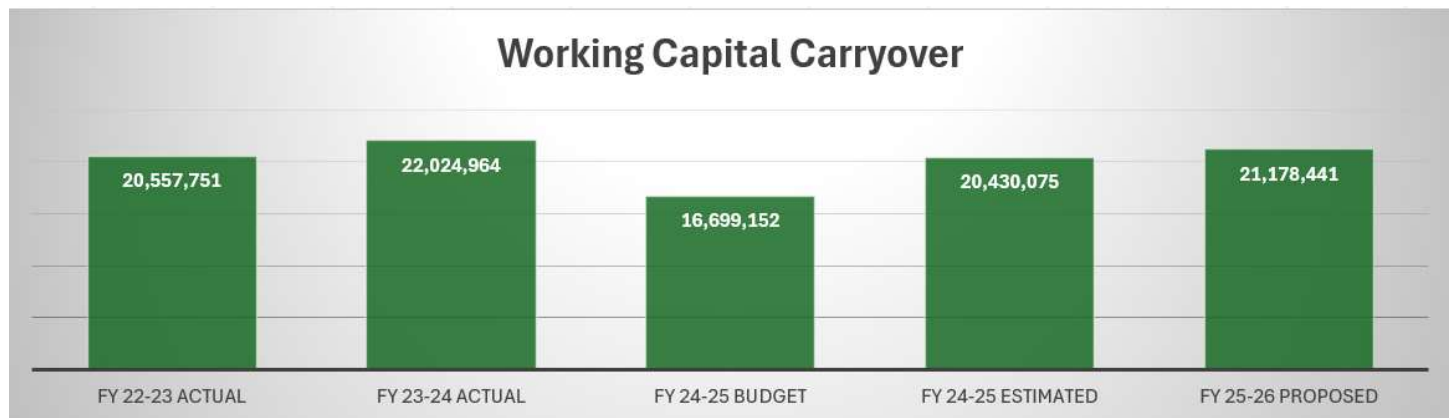
All Funds Combined Summary

CITY-WIDE FINANCIAL OVERVIEW

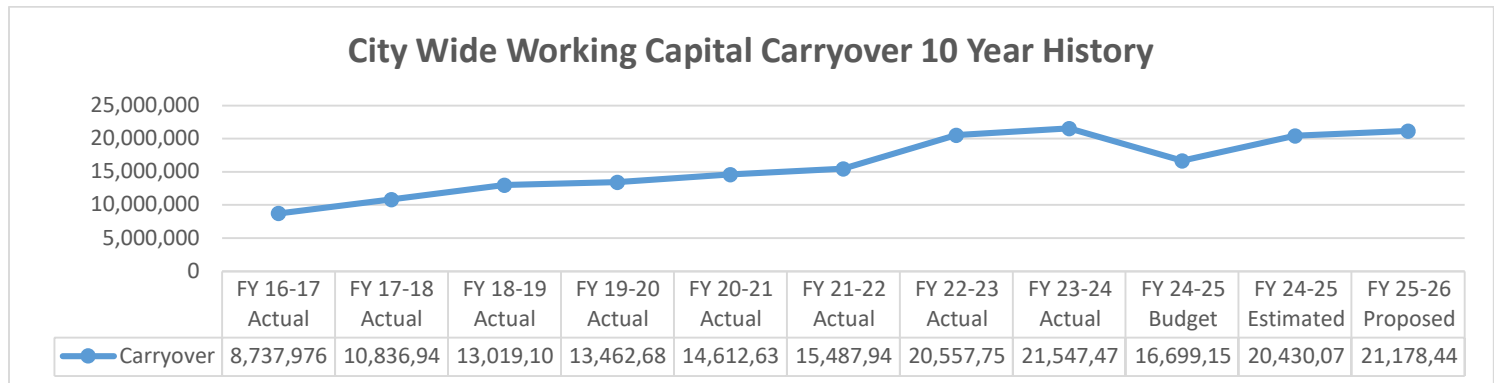
| | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Adopted FY 25-26 | Adopted vs PY Budget % |
|--------------------------------|--------------------|--------------------|-----------------------|---------------------|---------------------------|
| Resources | | | | | |
| Beginning Fund Balance | 21,547,470 | 16,699,152 | 20,430,075 | 21,178,441 | 126.82% |
| Taxes | 2,455,064 | 2,492,763 | 3,172,000 | 2,603,000 | 104.42% |
| Interest | 1,007,541 | 520,430 | 939,066 | 626,920 | 120.46% |
| Franchise Fees | 484,135 | 520,300 | 521,300 | 510,800 | 98.17% |
| Licenses & Permits | 115,561 | 241,831 | 424,126 | 458,200 | 189.47% |
| Intergovernmental Revenue | 15,785,693 | 25,939,455 | 15,473,684 | 14,663,817 | 56.53% |
| Charges for Services | 6,445,595 | 10,091,449 | 7,165,945 | 6,901,349 | 68.39% |
| Miscellaneous Revenue | 82,638 | 276,000 | 252,000 | 289,000 | 104.71% |
| System Development Charges | 42,848 | 922,364 | 232,233 | 1,077,392 | 116.81% |
| Current Revenues | 26,419,076 | 41,004,592 | 28,180,354 | 27,130,478 | 66.16% |
| Debt Proceeds | 0 | | 6,600,000 | 3,650,000 | 100.00% |
| Transfers | 657,666 | 667,020 | 651,096 | 645,853 | 96.83% |
| TOTAL RESOURCES | 48,624,212 | 58,370,764 | 55,861,525 | 52,604,772 | 90.12% |
| REQUIREMENTS | | | | | |
| Personnel Services | 5,236,531 | 6,766,336 | 5,355,513 | 7,404,735 | 109.43% |
| Materials & Services | 2,917,533 | 4,550,876 | 3,757,164 | 4,742,066 | 104.20% |
| Capital Outlay | 5,476,302 | 32,036,819 | 17,146,342 | 22,695,179 | 70.84% |
| Operating Budget | 13,630,366 | 43,354,031 | 26,259,019 | 34,841,980 | 80.37% |
| Debt Services | 379,131 | 380,332 | 480,243 | 381,116 | 100.21% |
| Total Expenditures | 14,009,497 | 43,734,363 | 26,739,262 | 35,223,096 | 80.54% |
| Transfers | 607,666 | 646,792 | 632,816 | 645,853 | 99.85% |
| Contingency | 0 | 12,289,609 | 0 | 15,035,823 | 122.35% |
| TOTAL APPROPRIATIONS | 14,617,163 | 56,670,764 | 27,372,078 | 50,904,772 | 89.83% |
| Unappropriated Ending Fund Bal | 3,500,000 | 1,700,000 | 0 | 1,700,000 | 100.00% |
| TOTAL BUDGET | 18,117,163 | 58,370,764 | 27,372,078 | 52,604,772 | 90.12% |
| TOTAL FTE | 38.5 | 41.5 | | 41.5 | 100.00% |

Total Resources

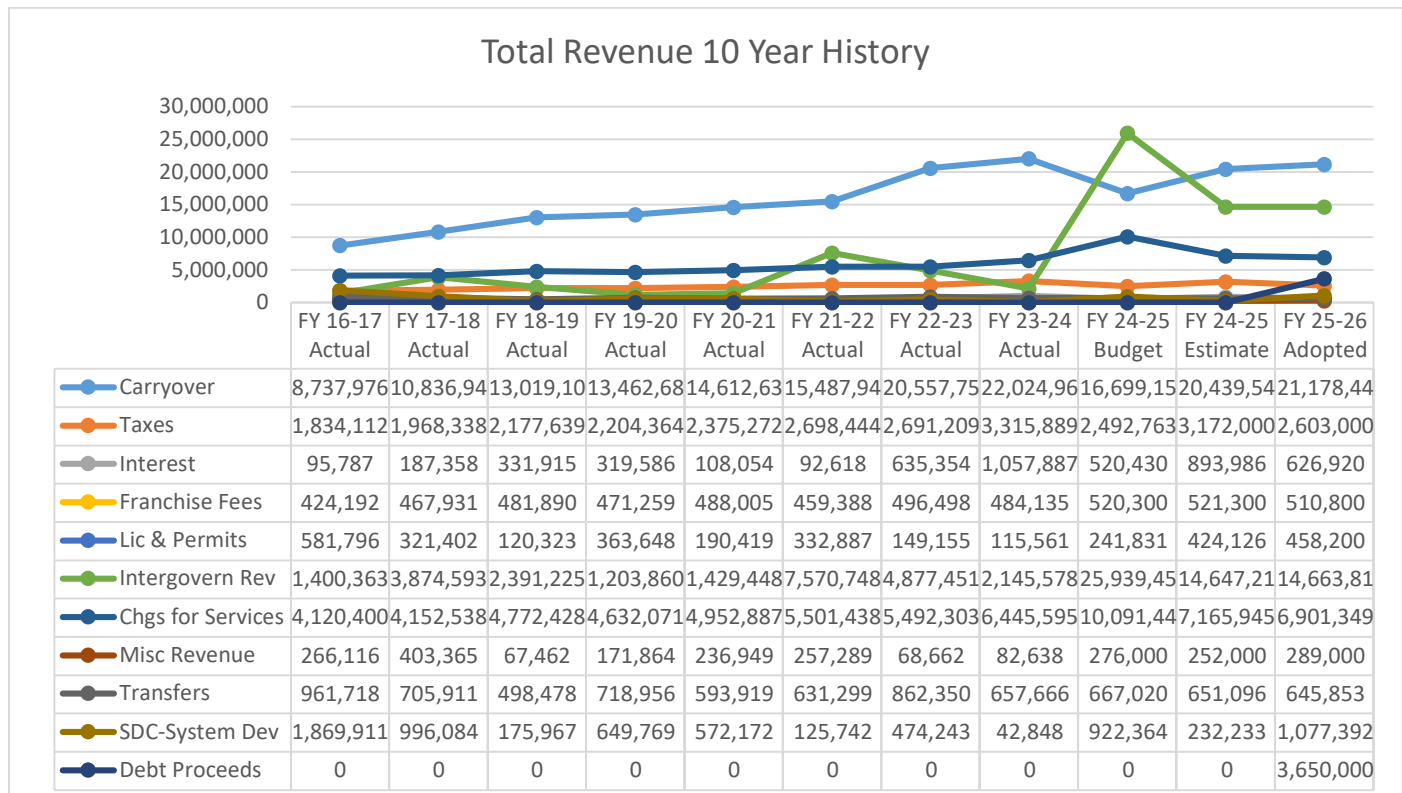
Working Capital Carryover



City Wide Working Capital Carryover 10 Year History



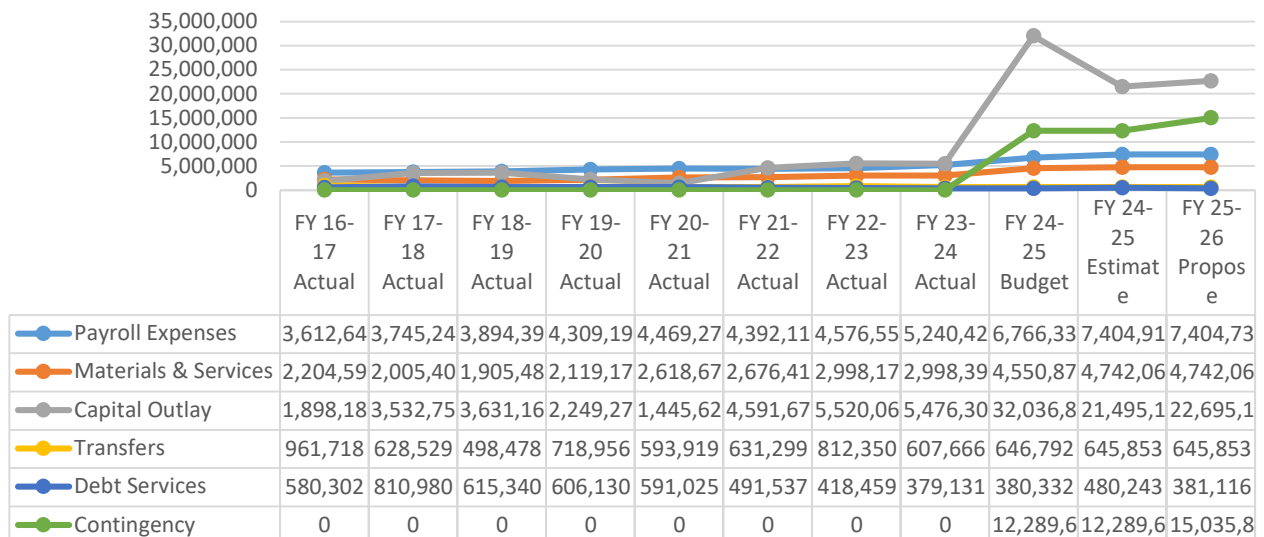
Total Revenue 10 Year History



| Revenue Summary | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Estimate | FY 25-26 Adopted |
|----------------------------|--------------------|--------------------|--------------------|----------------------|---------------------|
| Carryover | 20,557,751 | 21,547,470 | 16,699,152 | 20,430,075 | 21,178,441 |
| Taxes | 2,691,209 | 2,455,064 | 2,492,763 | 3,172,000 | 2,603,000 |
| Interest | 635,354 | 1,007,541 | 520,430 | 939,066 | 626,920 |
| Franchise Fees | 496,498 | 484,135 | 520,300 | 521,300 | 510,800 |
| Licenses & Permits | 149,155 | 115,561 | 241,831 | 424,126 | 458,200 |
| Intergovernmental Revenue | 4,877,451 | 15,785,693 | 25,939,455 | 15,473,684 | 14,663,817 |
| Charges for Services | 5,492,303 | 6,445,595 | 10,091,449 | 7,165,945 | 6,901,349 |
| Miscellaneous Revenue | 68,662 | 82,638 | 276,000 | 252,000 | 289,000 |
| Transfers | 862,350 | 657,666 | 667,020 | 651,096 | 645,853 |
| System Development Charges | 474,243 | 42,848 | 922,364 | 232,233 | 1,077,392 |
| Debt Proceeds | 0 | 0 | 0 | 6,600,000 | 3,650,000 |
| Revenue | \$ 36,304,976 | \$ 48,624,212 | \$ 58,370,764 | \$ 55,861,525 | \$ 52,604,772 |

| Revenue by Source | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Estimated | FY 25-26 Adopted |
|----------------------------|--------------------|--------------------|--------------------|-----------------------|---------------------|
| Carryover | 56.67% | 61.59% | 36.81% | 42.23% | 40.26% |
| Taxes | 6.86% | 7.02% | 6.99% | 6.55% | 4.95% |
| Interest | 1.74% | 2.88% | 1.97% | 1.85% | 1.19% |
| Franchise Fees | 1.39% | 1.38% | 1.15% | 1.08% | 0.97% |
| Licenses & Permits | 0.42% | 0.33% | 0.93% | 0.88% | 0.87% |
| Intergovernmental Revenue | 13.64% | 6.13% | 32.29% | 30.26% | 27.88% |
| Charges for Services | 15.35% | 18.42% | 15.80% | 14.81% | 13.12% |
| Miscellaneous Revenue | 0.19% | 0.24% | 0.56% | 0.52% | 0.55% |
| Transfers | 2.41% | 1.88% | 1.47% | 1.35% | 1.23% |
| System Development Charges | 1.33% | 0.12% | 2.03% | 0.48% | 2.05% |
| Debt Proceeds | 0.00% | 0.00% | 0.00% | 0.00% | 6.94% |
| | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

Total Expenditure 10 Year History



Total Expenditures

| Expenditure Summary | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Approved FY 25-26 |
|-----------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| ADMINISTRATION | 1,193,827 | 999,406 | 1,448,283 | 1,200,984 | 740,720 |
| PLANNING | 508,707 | 638,608 | 1,063,822 | 851,932 | 1,826,336 |
| POLICE DEPARTMENT | 1,843,420 | 2,296,307 | 2,943,616 | 2,166,414 | 3,417,946 |
| MUNICIPAL COURT | 245,912 | 239,916 | 301,875 | 266,224 | 305,526 |
| PARK DEPARTMENT | 465,885 | 538,697 | 731,749 | 614,772 | 3,206,188 |
| NON DEPARTMENTAL | 0 | 64,000 | 3,107,221 | 0 | 3,467,383 |
| BUILDING FUND | 299,985 | 132,192 | 295,564 | 334,098 | 595,841 |
| POOL FUND | 0 | 0 | 9,821 | 0 | 9,844 |
| STREETS | 2,657,865 | 1,211,382 | 2,111,669 | 582,462 | 3,672,622 |
| FOOT PATHS & BICYCLE TRAILS | 192 | 0 | 248,931 | 2,000 | 267,718 |
| STORM DRAINAGE FUND | 350,053 | 242,458 | 2,619,203 | 453,587 | 3,269,879 |
| STORM DRAINAGESDC | 77,839 | 0 | 464,727 | 235 | 519,306 |
| STREET SDC | 37,832 | 35,333 | 1,215,700 | 130,885 | 1,277,478 |
| PARKS SDC | 98,271 | 33,229 | 242,937 | 10,908 | 276,768 |
| UTILITY WATER FUND | 3,845,943 | 3,551,599 | 16,258,390 | 9,414,237 | 12,485,165 |
| UTILITY WASTEWATER FUND | 2,209,111 | 3,971,785 | 25,633,518 | 8,768,553 | 15,739,031 |
| WATER SDC FUND | 297,341 | 279,388 | 567,620 | 284,088 | 908,939 |
| WASTEWATER SDC FUND | 97,988 | 351,087 | 1,078,586 | 802,009 | 432,137 |
| PEG FEE FUND | 17,888 | 21,621 | 34,144 | 22,000 | 27,022 |
| WATTS HOUSE FUND | 6,003 | 4,798 | 33,456 | 17,900 | 42,260 |
| UNEMPLOYMENT FUND | 9,529 | 0 | 97,369 | 0 | 98,326 |
| LAW ENFORCEMENT FEE | 3,539 | 5,358 | 18,354 | 7,848 | 18,337 |
| Total Expenditures | 14,267,130 | 14,617,163 | 60,526,555 | 25,931,136 | 52,604,772 |

| Expenditure Summary | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Adopted FY 25-26 |
|-----------------------------|--------------------|--------------------|--------------------|-----------------------|---------------------|
| ADMINISTRATION | 8.37% | 6.84% | 2.62% | 4.39% | 1.37% |
| PLANNING | 3.57% | 4.37% | 1.92% | 3.11% | 3.39% |
| BUILDING FUND | 2.10% | 0.90% | 0.53% | 1.22% | 1.11% |
| POLICE DEPARTMENT | 12.92% | 15.71% | 5.33% | 7.91% | 6.34% |
| MUNICIPAL COURT | 1.72% | 1.64% | 0.56% | 0.97% | 0.57% |
| PARK DEPARTMENT | 3.27% | 3.69% | 1.32% | 2.25% | 5.95% |
| STREETS | 18.63% | 8.29% | 3.82% | 2.13% | 6.81% |
| FOOT PATHS & BICYCLE TRAILS | 0.00% | 0.00% | 0.45% | 0.01% | 0.50% |
| STORM DRAINAGE FUND | 2.45% | 1.66% | 4.74% | 1.66% | 6.07% |
| STORM DRAINAGESDC | 0.55% | 0.00% | 0.84% | 0.00% | 0.96% |
| STREET SDC | 0.27% | 0.24% | 2.20% | 0.48% | 2.37% |
| PARKS SDC | 0.69% | 0.23% | 0.44% | 0.04% | 0.51% |
| UTILITY WATER FUND | 26.96% | 24.30% | 29.42% | 34.39% | 23.17% |
| UTILITY WASTEWATER FUND | 15.48% | 27.17% | 42.48% | 37.30% | 31.69% |
| WATER SDC FUND | 2.08% | 1.91% | 1.03% | 1.04% | 1.69% |
| WASTEWATER SDC FUND | 0.69% | 2.40% | 1.95% | 2.93% | 0.80% |
| PEG FEE FUND | 0.13% | 0.15% | 0.06% | 0.08% | 0.05% |
| WATTS HOUSE FUND | 0.04% | 0.03% | 0.06% | 0.07% | 0.08% |
| UNEMPLOYMENT FUND | 0.07% | 0.00% | 0.18% | 0.00% | 0.18% |
| LAW ENFORCEMENT FEE | 0.02% | 0.04% | 0.03% | 0.03% | 0.03% |
| NON DEPARTMENTAL | 0.00% | 0.44% | 0.00% | 0.00% | 6.36% |
| TOTAL EXPENDITURES | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

| Total Expense by Fund | Personnel | Materials & Services | Capital Outlay | Transfers | Debt Service | Contingency | Total |
|------------------------------|------------------|---------------------------------|-----------------------|------------------|---------------------|--------------------|-------------------|
| GENERAL FUND | 3,951,654 | 1,978,235 | 3,556,652 | 35,175 | 0 | 3,442,383 | 12,964,099 |
| BUILDING | 97,667 | 398,591 | 0 | 64,775 | 0 | 34,808 | 595,841 |
| POOL FUND | 0 | 0 | 0 | 9,844 | 0 | 0 | 9,844 |
| STREET FUND | 299,413 | 228,947 | 1,435,000 | 1,700 | 0 | 1,707,562 | 3,672,622 |
| FOOT PATHS & BICYCLE TRAILS | 0 | 3,000 | 40,000 | 0 | 0 | 224,718 | 267,718 |
| STORM DRAINAGE | 320,273 | 256,522 | 1,385,000 | 1,700 | 0 | 1,306,384 | 3,269,879 |
| STORM DRAINAGE SDC | 0 | 0 | 200,000 | 4,343 | 0 | 314,963 | 519,306 |
| STREET SDC | 0 | 0 | 600,000 | 15,247 | 0 | 662,231 | 1,277,478 |
| PARKS SDC | 0 | 0 | 200,000 | 4,930 | 0 | 71,838 | 276,768 |
| UTILITY WATER | 1,356,689 | 914,357 | 6,145,000 | 481,392 | 81,439 | 3,506,288 | 12,485,165 |
| UTILITY WASTEWATER | 1,329,039 | 913,192 | 8,340,000 | 5,450 | 18,126 | 5,133,224 | 15,739,031 |
| WATER SDC | 0 | 0 | 348,683 | 19,806 | 281,551 | 258,899 | 908,939 |
| WASTEWATER SDC | 0 | 0 | 410,000 | 11,335 | 0 | 10,802 | 432,137 |
| PEG FEE FUND | 0 | 27,022 | 0 | 0 | 0 | 0 | 27,022 |
| WATTS HOUSE FUND | 0 | 12,200 | 25,000 | 0 | 0 | 5,060 | 42,260 |
| UNEMPLOYMENT | 50,000 | 0 | 0 | 0 | 0 | 48,326 | 98,326 |
| LAW ENFORCEMENT FEE | 0 | 10,000 | 0 | 0 | 0 | 8,337 | 18,337 |
| Total Expenditures | 7,404,735 | 4,742,066 | 22,695,179 | 645,853 | 381,116 | 15,035,823 | 52,604,772 |

Summary Personnel Services

Under the oversight of the City Manager, the City of Scappoose functions within a structured personnel system that complies with applicable law, the City Charter, City published policies and the terms of collective bargaining agreements. Management of the personnel system, as well as of benefit purchases and cost containment, is the assigned responsibility of the Finance Administrator. The City Manager has an individual contractual arrangement with the City Council.

The City of Scappoose employees are comprised of those covered by the contracts with the Scappoose Police Officer's Guild (SPOG) and American Federation of State, County and Municipal Employees (AFSCME). In addition to the union contracts, the City has Personnel Policies that apply to all employees. City employees not subject to union contracts are Mid-Management positions and the Department Head Management Team. These individuals are not covered by a union contract due to the nature of their work but are subject to the Personnel Policies and an Employee Handbook. In all instances, employees are to be reviewed at least annually, for their job performance and possible merit increase based upon satisfactory performance. The performance review date for each employee is yearly, usually near the anniversary date of their employment.

Union employees are subject to a contractual salary schedule with progression in the salary steps based upon work performance, time in their position and, in some instances, specific certifications. The actual salary amounts, and the 5% step increases per position, are agreed upon when the contracts are renewed and are listed specifically in each of the contracts. In addition, the contracts may provide for an annual increase in the entire pay plan for July 1 of each contract year, which is usually the cost of living adjustment (COLA), and any negotiated/arbitration awarded additions.

The salaries of Mid-Management employees and Department Heads are subject to a salary plan approved by the City Manager that calls for minimum-maximum wage scale. The City Manager may award additional paid time off in the form of extra vacation hours or personal holidays where the employee's activities warrant this recognition of effort. City Council provided guidelines for computation of any COLA to be granted in July of each year to Mid-Management staff and Department Heads. A 3.0% COLA is budgeted for this group of employees for the 2025-2026 Fiscal Year.

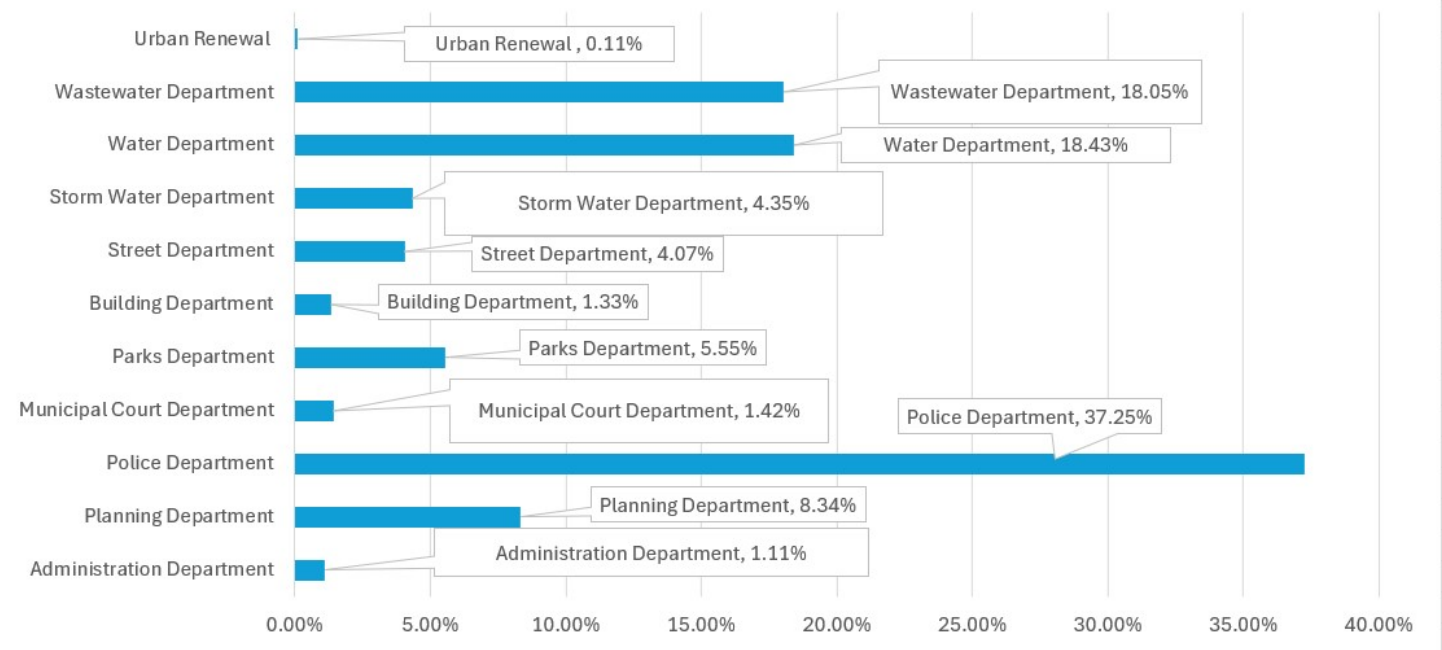
All personnel related activities are subject to the approved budget and all efforts are made during the budget process to provide accurate figures based upon the expected adherence to the salary plans in force. Since merit increases are usually granted on the employee's anniversary of hire date, the annual salaries listed in the budget document will not always be a simple multiple of 12. Any necessary changes in salary or position during a budget year must be supported by documentation and are to be approved by the City Manager. Under the supervision of the City Manager and within the parameters set by the City Council, this program is reviewed regularly to ensure the pay plan meets the needs of the City to ensure a stable, educated, and viable workforce.

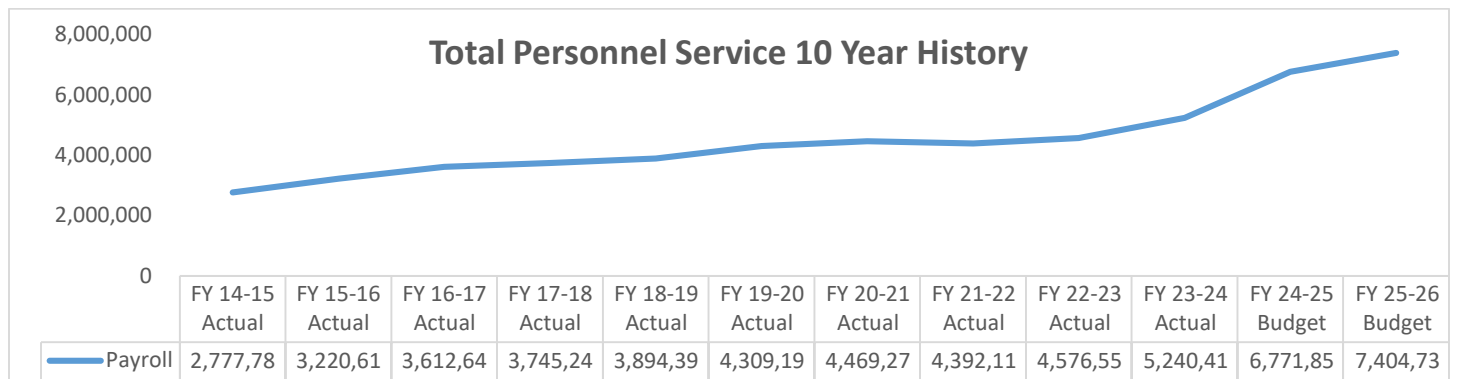
After salaries, the City's largest personnel related expense is the cost of health, dental, vision and life insurance benefits. Working together, the Finance Administrator and the current contracted City benefits agent, Hagan Hamilton Insurance Solutions, have continued the City's long history of working with Citycounty Insurance Services (CIS) to receive the best value for the City's benefit dollars. Based upon data provided in regard to benefit utilization, we have budgeted an estimated percentage increase, but will not complete the benefit renewal process until after the written budget is produced and submitted to the Budget Committee. Staff researches industry pricing, available providers, utilization information, deductible options, and customer service during the renewal process. Any wellness activities and employee awareness of healthier lifestyle choices should eventually have a positive affect upon employee health and the City budget. As an added benefit, the City provides a flexible spending account (FSA) program available to all employees. This program allows employees to save their own pre-tax dollars to pay for unreimbursed medical or dependent care expenses.

Personnel Services

| Department | Salaries | Overtime | Health Insurance | Retirement | Social Security | Workers Comp | Total Personnel |
|----------------------------|-----------|----------|------------------|------------|-----------------|--------------|-----------------|
| Administration Department | 48,865 | 0 | 11,574 | 16,573 | 4,197 | 380 | 81,589 |
| Planning Department | 383,032 | 500 | 89,124 | 106,750 | 27,864 | 6,639 | 613,909 |
| Police Department | 1,469,612 | 90,000 | 457,584 | 554,182 | 127,274 | 43,974 | 2,742,626 |
| Municipal Court Department | 56,625 | 0 | 23,718 | 19,551 | 4,661 | 179 | 104,734 |
| Parks Department | 226,756 | 500 | 79,616 | 76,541 | 18,763 | 6,620 | 408,796 |
| Building Department | 49,553 | 500 | 23,483 | 18,919 | 4,900 | 312 | 97,667 |
| Street Department | 169,701 | 1,000 | 52,318 | 59,316 | 13,977 | 3,281 | 299,593 |
| Storm Water Department | 180,977 | 1,000 | 56,143 | 62,463 | 14,912 | 4,779 | 320,274 |
| Water Department | 798,175 | 1,000 | 215,879 | 256,197 | 65,895 | 19,543 | 1,356,689 |
| Wastewater Department | 788,894 | 1,000 | 209,867 | 245,637 | 64,505 | 19,136 | 1,329,039 |
| Urban Renewal | 4,489 | 0 | 1,792 | 1,373 | 359 | 10 | 8,023 |
| Grand Total | 4,176,679 | 95,500 | 1,221,098 | 1,417,502 | 347,307 | 104,853 | 7,362,939 |

Personnel Distribution





| City of Scappoose Compensation Schedule | | | | | | |
|---|-----------|-----------|-------------|-------------|-------------------|-------------------|
| City of Scappoose | 22- 23 | 23- 24 | 24- 25 | 25- 26 | Minimum Salary | Maximum Salary |
| City Manager | 1 | 1 | 1 | 1 | 57.28 | 85.96 |
| Assistant to City Manager | 1 | 1 | 1 | | | |
| Assistant to Public Works Director | 1 | | | | | |
| Building Official | 1 | | | | | |
| Chief of Police | 1 | 1 | 1 | 1 | 49.95 | 73.61 |
| City Engineer | 1 | 1 | 1 | 1 | 44.51 | 63.69 |
| Finance Administrator/Office Manager | 1 | 1 | 1 | 1 | 49.95 | 73.62 |
| City Recorder | 1 | 1 | 1 | 1 | 36.05 | 49.77 |
| Evidence Technician | | 0.5 | 0.5 | 0.5 | 31.20 | 36.96 |
| Office Administrator CDC | 1 | 1 | 1 | 1 | 24.14 | 31.74 |
| Office Administrator Utility | | | | 0.5 | 21.14 | 27.79 |
| Office Administrator Court/Police | 1 | 1 | 1 | 1 | 28.42 | 37.37 |
| Office Administrator Finance | 1 | 1 | 1 | 1 | 24.14 | 31.74 |
| Community Development Director | 1 | 1 | 1 | 1 | 49.95 | 73.62 |
| Associate Planner | 1 | 1 | 1 | | | |
| Assistant to City Manager/Planner | | | | 1 | 36.06 | 49.77 |
| Patrol Officer | 8 | 8 | 8 | 8 | 32.70 | 42.98 |
| Police Lieutenant | 1 | 1 | 1 | | 43.24 | 57.96 |
| Police Sergeant | 2 | 2 | 2 | 3 | 38.70 | 57.20 |
| Code Enforcement | | | | 0.5 | 26.62 | 33.32 |
| Public Works Director | 1 | 1 | 1 | 1 | 49.95 | 73.62 |
| Operator I | 1 | 1 | 2 | 2 | 26.71 | 35.10 |
| Operator II | 1 | 1 | 1 | 1 | 29.43 | 38.68 |
| Operator III | 1 | 1 | 1 | 1 | 32.47 | 42.68 |
| PW Contract Administrator | | 1 | 1 | 1 | 30.21 | 46.87 |
| Treatment Plant Supervisor | 2 | 2 | 2 | 2 | 38.74 | 63.37 |
| Utility Supervisor | 1 | 1 | 1 | 1 | 38.74 | 63.37 |
| Utility/Parks Worker I | 2 | 2 | 4 | 4 | 21.78 | 24.79 |
| Utility/Parks Worker II | 2 | 2 | 2 | 2 | 26.69 | 35.10 |
| Utility/Parks Worker III | 2 | 3 | 2 | 2 | 29.43 | 38.68 |
| Total FTE | 37 | 37 | 41.5 | 41.5 | | |

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. This fund also stores all expenditure and budget data from the following departments:

- Administration
- Police
- Planning
- Municipal Court
- Parks and Grounds

All these departments are funded using the funds received by the General Fund. None of the departments have separate working capital. budgets are prepared by department heads.

VISION FOR THE YEAR:

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

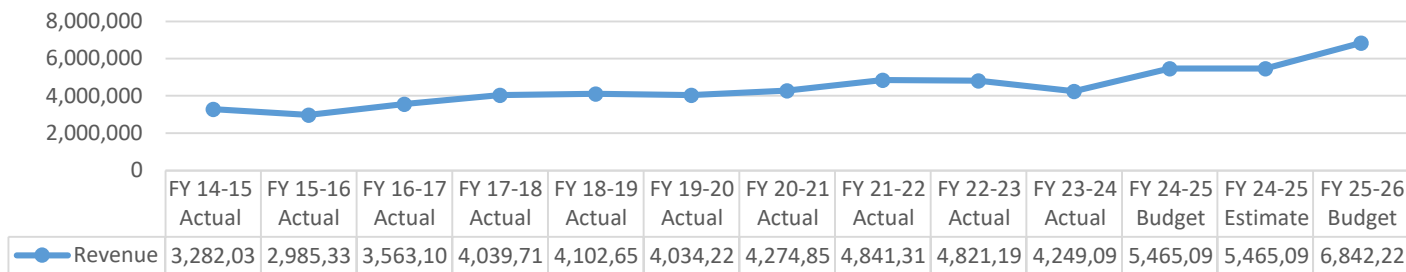
BUDGET NOTES:

The General Fund for fiscal year 25-26 has a beginning cash position of \$6,121,870. 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 \$1,742,383 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,700,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 25-26 beginning cash carryover.

| General Fund 10 | | | | | | | |
|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Working Capital Carryover | \$ 5,553,776 | \$ 6,117,715 | \$4,544,327 | \$ 5,757,100 | \$ 6,121,870 | \$ 6,121,870 | \$ 6,121,870 |
| Current Year Resources | | | | | | | |
| Property Taxes | \$ 2,453,117 | \$ 2,455,063 | \$2,492,763 | \$ 3,172,000 | \$ 2,603,000 | \$ 2,603,000 | \$ 2,603,000 |
| Interest | 184,986 | 293,254 | 235,000 | 260,000 | 230,000 | 230,000 | 230,000 |
| Franchise Fees | 496,493 | 484,135 | 520,300 | 521,300 | 510,800 | 510,800 | 510,800 |
| Licenses & Permits | 17,729 | 41,491 | 41,831 | 38,000 | 41,200 | 41,200 | 41,200 |
| Intergovernmental Revenue | 768,545 | 366,309 | 617,000 | 244,000 | 305,500 | 305,500 | 355,500 |
| Potential Grant Proceeds | | | | | 1,700,000 | 1,700,000 | 1,700,000 |
| Charges for Service | 236,224 | 244,868 | 341,981 | 453,700 | 304,818 | 304,818 | 304,818 |
| Miscellaneous | 67,180 | 62,533 | 252,000 | 247,000 | 252,000 | 252,000 | 252,000 |
| Debt Proceeds | | | | | 700,000 | 700,000 | 700,000 |
| Transfers | 732,820 | 468,666 | 551,364 | 529,096 | 154,906 | 154,906 | 144,911 |
| Total current year resources | \$ 4,957,094 | \$ 4,416,319 | \$5,052,239 | \$ 5,465,096 | \$ 6,802,224 | \$ 6,802,224 | \$ 6,842,229 |
| Total Resources | \$10,510,870 | \$10,534,034 | \$9,596,566 | \$11,222,196 | \$12,924,094 | \$ 12,924,094 | \$ 12,964,099 |

Note – Miscellaneous budgets maximum pass through revenue but only spends what is received.

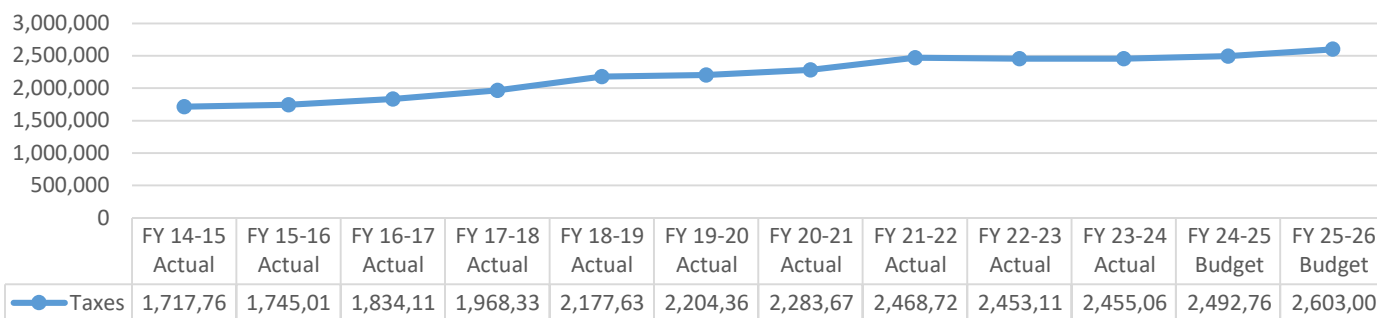
Total General Fund Revenue 10 Year History



****Note – Revenue includes \$700,000 potential loan proceeds for a new CDC Building (all received is pass through for the building) and \$1,100,000 potential grant revenue for parks.**

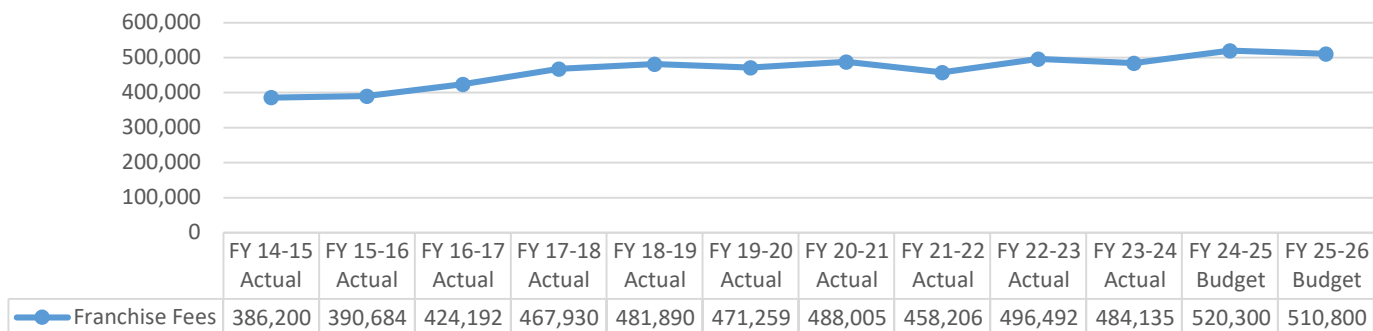
Property tax revenue is projected to be \$2,603,000. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. Property Taxes account for 52% of the General Fund revenue. The City received an additional \$500,000 in Enterprise compensation in 2025 but is not expecting that in future years.

Property Tax Revenue 10 Year History

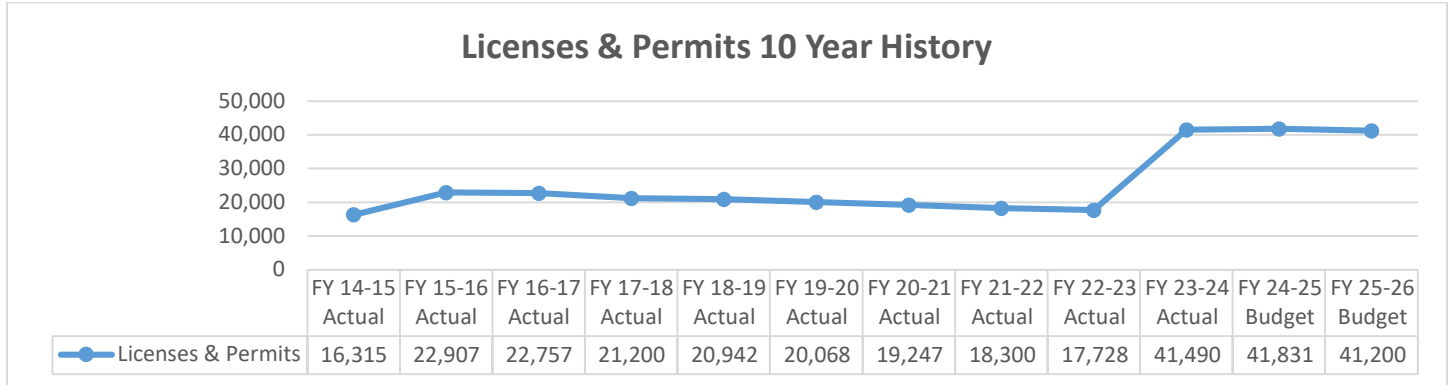


Franchise fee revenue is estimated to be \$510,800. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expires 6/2028, Columbia River PUD (5%) expiring 3/2043, NW Natural Gas (5%) expiring 9/2032, Waste Management of Oregon (5%) expiring 11/2026, Comcast Cable (5%) expiring 3/2033, and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 11% of General Fund revenues.

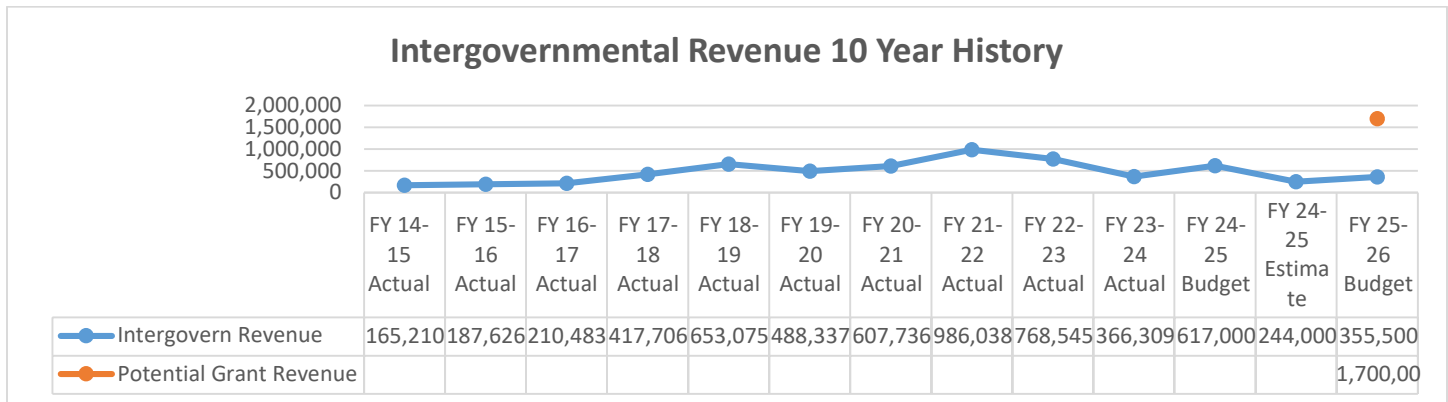
Franchise Fee 10 Year History



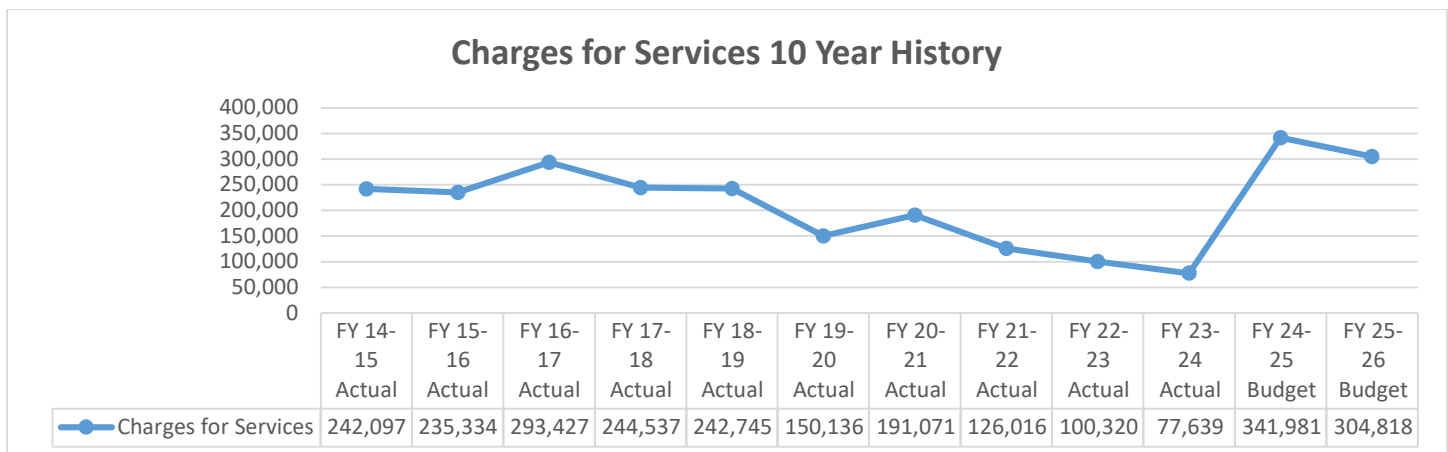
The City anticipates collecting \$41,200 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.



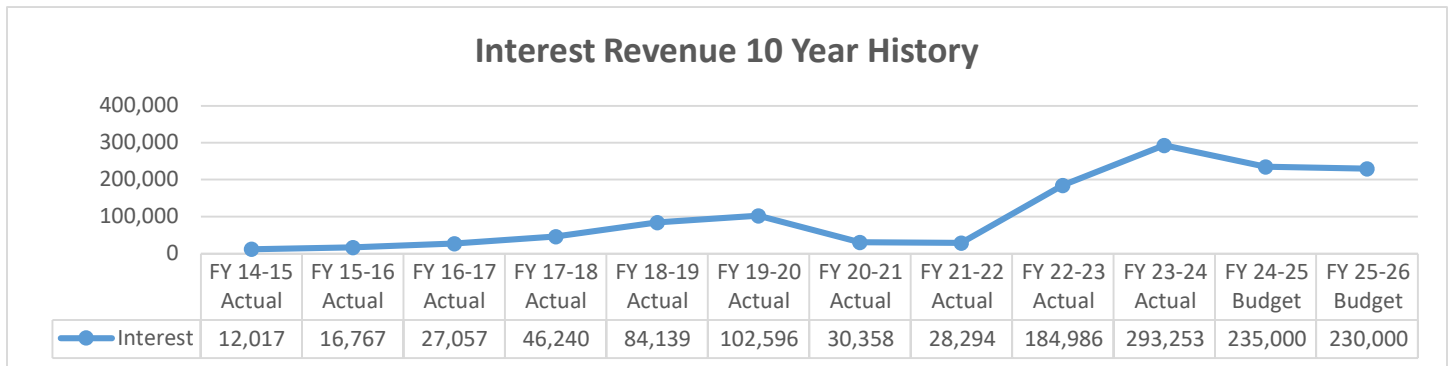
The total intergovernmental revenue is estimated to be \$355,500. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. Intergovernmental revenues account for 14% of the General Fund revenues. This fiscal year includes \$1,700,000 in potential grant revenues for parks and CDC which may not be received and is shown separately, but is budgeted so can be spent if received. Urban Renewal Transfers of \$50,000 have been moved to Revenue from the Transfers line.



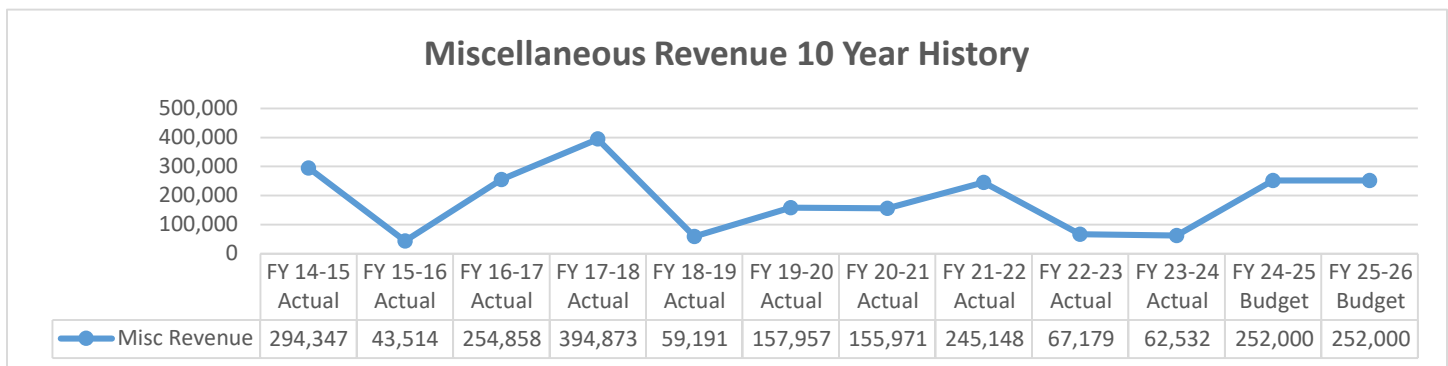
Charges for services has anticipated revenue of \$304,818. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$100,000 from Court revenue, \$43,000 from Planning revenue, and \$10,000 from Police administrative fees. Charges for services account for 3% of the General Fund revenues. Moved Inspection fees were moved to the General Fund (out of Utilities) due to expense reorganization in FY 2024-2025.



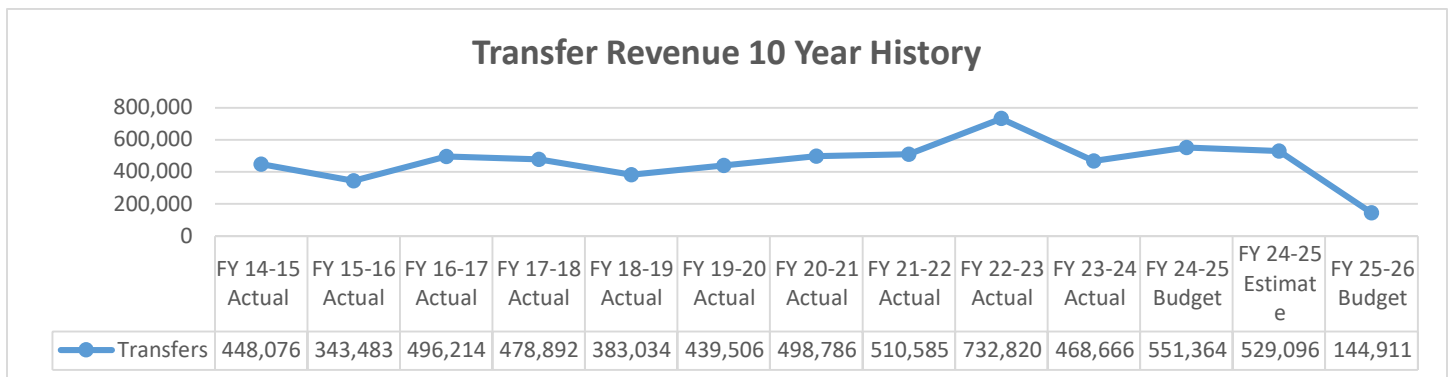
Interest income for the year is estimated at \$230,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 2% of the General Fund revenues. Interest rates are currently decreasing slightly in the current year.



Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$252,000. Miscellaneous revenue accounts for 2% of the General Fund revenues.



Transfers to the General Fund are projected to be \$144,911. Transfers are made from each department/fund to the General Fund to cover certain fees. Most expenses will be charged directly to the departments in FY 2025-26 to increase transparency. The overall affect to the General Fund and Departments will be minimal because expenses and transfers nearly offset each other. Urban Renewal \$50,000 payment has been reclassified to Intergovernmental Revenue from transfer revenue.



Total amount of revenue for the General Fund is projected to be \$12,964,099. Total fund resources are \$6,842,229. This amount includes the potential grant receipts and a \$700,000 potential loan proceeds for a new Community Development building and potential grant revenue or \$1,100,000 for park improvements.

General Fund Revenue Detail

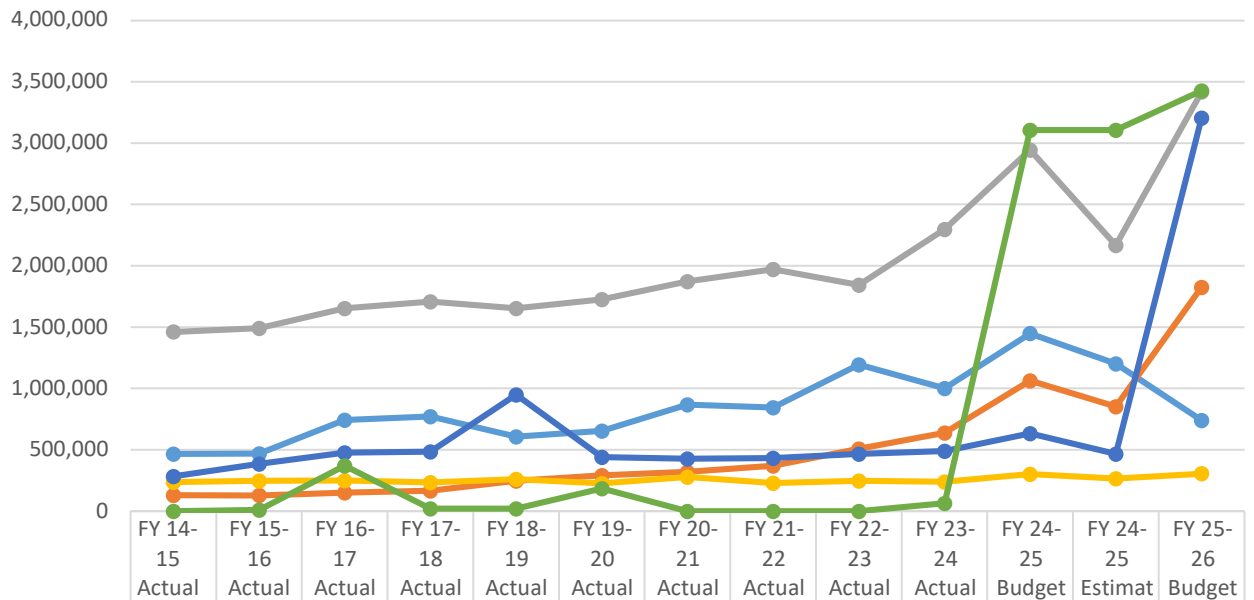
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
|-----------------------|-----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| 10-000-001 | Taxes Necessary to Balance B | 2,397,854 | 2,412,732 | 2,439,763 | 3,150,000 | 2,550,000 |
| 10-000-002 | Delinquent Taxes | 55,263 | 42,331 | 53,000 | 22,000 | 53,000 |
| 10-000-003 | Interest Earned | 184,986 | 293,254 | 235,000 | 260,000 | 230,000 |
| 10-000-015 | State Liquor Tax | 158,629 | 151,083 | 145,000 | 120,000 | 145,000 |
| 10-000-020 | State Cigarette Tax | 5,878 | 5,378 | 6,000 | 4,000 | 5,500 |
| 10-000-025 | State Revenue Sharing | 168,636 | 185,681 | 206,000 | 120,000 | 150,000 |
| 10-000-030 | Court Fines/Fees/Costs | 63,065 | 46,983 | 100,000 | 30,000 | 100,000 |
| 10-000-055 | Street Trees (1% of land use | 250 | 320 | 208 | 250 | 200 |
| 10-000-060 | Business Licenses | 15,900 | 38,160 | 40,631 | 36,000 | 40,000 |
| 10-000-065 | Planning & Developing Fees | 24,730 | 23,113 | 58,000 | 57,000 | 58,000 |
| 10-000-081 | CenturyTel Franchise (7%) | 7,213 | 5,183 | 6,000 | 7,000 | 6,000 |
| 10-000-082 | PUD Franchise (4%) | 172,804 | 219,835 | 235,000 | 240,000 | 240,000 |
| 10-000-083 | NW Natural Gas Franchise (3% | 94,591 | 113,875 | 90,000 | 108,800 | 95,000 |
| 10-000-084 | Garbage Franchise (5%) | 76,924 | 66,828 | 70,000 | 83,000 | 70,000 |
| 10-000-085 | Cable Franchise (5%) | 134,144 | 72,230 | 110,000 | 80,000 | 90,000 |
| 10-000-087 | Misc Franchise Fees | 0 | 1,156 | 2,000 | 2,500 | 2,500 |
| 10-000-100 | Miscellaneous | 13,995 | 23,415 | 15,000 | 10,000 | 15,000 |
| 10-000-101 | Donations & Grants | 435,403 | 24,167 | 260,000 | 0 | 2,005,500 |
| 10-000-102 | Police Administrative Fees | 10,364 | 6,562 | 10,000 | 11,000 | 10,000 |
| 10-000-105 | CET Administrative Fees (4%) | 1,708 | 216 | 800 | 250 | 800 |
| 10-000-106 | CET School District (96%) | 41,000 | 5,193 | 225,000 | 225,000 | 225,000 |
| 10-000-110 | Transient Tax 45% Tourism | 914 | 1,681 | 600 | 1,000 | 600 |
| 10-000-111 | Transient Tax 45% Parks | 914 | 1,650 | 600 | 1,000 | 600 |
| 10-000-112 | Transient Tax Admin Fee | 203 | 445 | 100 | 200 | 100 |
| 10-000-145 | Vehicle Sales | 0 | 0 | 0 | 0 | 0 |
| 10-000-150 | Advance Funding Reimbursement | 0 | 0 | 0 | 0 | 0 |
| 10-000-151 | Building Loan Proceeds | 0 | 0 | 0 | 0 | 700,000 |
| 10-000-161 | Parks Misc Revenue | 12,185 | 33,924 | 12,000 | 12,000 | 12,000 |
| 10-000-260 | Infras Insp and Planning Fees | 0 | 0 | 172,873 | 355,000 | 135,718 |
| 10-000-670 | Natural Gas Royalties | 3,600 | 5,028 | 100 | 0 | 100 |
| 10-000-671 | Enterprise Zone Betterment | 7,217 | 0 | 7,200 | 0 | 7,200 |
| 10-000-901 | Transfer in Municipal Court | 8,501 | 6,696 | 6,696 | 6,696 | 275 |
| 10-000-903 | Transfer in Building Fund | 43,298 | 0 | 8,138 | 8,138 | 64,775 |
| 10-000-915 | Transfer in Parks | 21,539 | 16,512 | 17,852 | 16,512 | 1,300 |
| 10-000-916 | Transfer in Planning Fund | 44,863 | 35,578 | 30,683 | 35,578 | 2,175 |
| 10-000-917 | Transfer in Street Fund | 93,040 | 58,781 | 58,550 | 58,781 | 1,700 |
| 10-000-918 | Transfer in Water Fund | 138,666 | 97,996 | 101,888 | 97,996 | 5,450 |
| 10-000-919 | Transfer in Sewer Fund | 160,024 | 97,771 | 101,488 | 97,771 | 5,450 |
| 10-000-920 | Transfer in Police | 115,216 | 105,332 | 123,773 | 105,332 | 6,425 |
| 10-000-921 | Transfer in Street SDC Fund | 9,533 | 0 | 0 | 0 | 15,247 |
| 10-000-922 | Transfer in Parks SDC Fund | 6,708 | 0 | 0 | 0 | 4,930 |
| 10-000-923 | Transfer in Storm Drain SDC | 2,806 | 0 | 52,292 | 52,292 | 6,043 |
| 10-000-924 | Transfer in Water SDC Fund | 19,390 | 0 | 0 | 0 | 19,806 |
| 10-000-926 | Transfer in Sewer SDC Fund | 19,236 | 0 | 0 | 0 | 11,335 |
| 10-000-980 | Urban Renewal Contractual Payment | 50,000 | 50,000 | 50,004 | 50,000 | 50,000 |
| | Total Revenue | 4,821,190 | 4,249,090 | 5,052,239 | 5,465,096 | 6,842,229 |

Expenditures

| General Fund 10 | | | | | Proposed | Approved | Adopted |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|----------------------------|----------------------------|
| Expenditures | Actual FY 21-22 | Actual FY 22-23 | Budget FY 23-24 | Estimated FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Administration | \$ 1,193,827 | \$ 999,406 | \$1,448,283 | \$ 1,200,984 | \$ 740,720 | \$ 740,720 | \$ 740,720 |
| Police | 1,843,420 | 2,296,307 | 2,943,616 | 2,166,414 | 3,417,946 | 3,417,946 | 3,417,946 |
| Parks & Grounds | 465,886 | 538,697 | 731,749 | 614,772 | 3,206,188 | 3,206,188 | 3,206,188 |
| Municipal Court | 245,912 | 239,916 | 301,875 | 266,224 | 305,526 | 305,526 | 305,526 |
| Planning | 508,707 | 638,608 | 1,063,822 | 851,932 | 1,826,336 | 1,826,336 | 1,826,336 |
| Non Departmental Transfers | 0 | 64,000 | 0 | 0 | 25,000 | 25,000 | 25,000 |
| Contingency | 0 | 0 | 1,407,221 | | 1,702,378 | 1,702,378 | 1,742,383 |
| Total Expenditures | \$ 4,257,752 | \$ 4,776,934 | \$7,896,566 | \$ 5,100,326 | \$11,224,094 | \$ 11,224,094 | \$ 11,264,099 |
| Other Requirements | | | | | | | |
| Unappropriated End Fund Bal | | | \$1,700,000 | \$ 1,700,000 | \$ 1,700,000 | \$ 1,700,000 | \$ 1,700,000 |
| Total Other Requirements | | | \$1,700,000 | \$ 1,700,000 | \$ 1,700,000 | \$ 1,700,000 | \$ 1,700,000 |
| Ending available working capital | \$ 6,253,118 | \$ 5,757,100 | \$ - | \$ 6,121,870 | \$ - | \$ - | \$ - |

Within the General Fund, the City budgets to expend \$11,264,099. These expenditures are budgeted into the following departments: Administration 6.58%, \$740,720, Police 30.34%, \$3,417,946, Parks & Grounds 28.47%, \$3,206,188, Municipal Court 2.71%, \$305,526, Planning 16.21% \$1,826,336, Transfers 0.22%, \$25,000, and Contingency 15.47%, \$1,742,383.

General Fund Expenditures 10 Year History



| | FY 14-15 Actual | FY 15-16 Actual | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | FY 19-20 Actual | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 25-26 Estimat | FY 25-26 Budget |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| ADMINISTRATION | 465,949 | 468,429 | 742,509 | 769,951 | 607,630 | 653,084 | 866,542 | 843,016 | 1,193,82 | 999,406 | 1,448,281 | 1,200,98 | 740,720 |
| PLANNING | 130,287 | 128,816 | 149,377 | 166,804 | 246,059 | 292,011 | 319,227 | 368,912 | 508,707 | 638,608 | 1,063,82 | 851,932 | 1,826,33 |
| POLICE DEPARTMENT | 1,461,851 | 1,491,861 | 1,653,641 | 1,707,911 | 1,653,431 | 1,724,811 | 1,872,661 | 1,970,191 | 1,843,422 | 2,296,302 | 2,943,612 | 2,166,413 | 3,417,94 |
| MUNICIPAL COURT | 237,176 | 246,565 | 248,019 | 232,486 | 259,787 | 226,480 | 277,833 | 228,464 | 245,912 | 239,916 | 301,875 | 266,224 | 305,526 |
| PARK DEPARTMENT | 284,023 | 385,737 | 477,550 | 484,750 | 948,755 | 439,978 | 426,154 | 430,754 | 465,885 | 488,697 | 631,749 | 464,772 | 3,206,18 |
| NON DEPARTMENTAL | 0 | 10,000 | 370,000 | 20,000 | 20,000 | 185,000 | 0 | 0 | 0 | 64,000 | 3,107,223 | 3,107,223 | 427,37 |

ADMINISTRATION DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

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

COUNCIL AND DEPARTMENT GOALS:

The Administration Department is responsible for ensuring Council goals and day to day operations of the City are met.

- Promote community events .
- Promote outreach and track outreach impact.

BUDGET NOTES:

The Administrative Department's proposed budget is \$740,720. The fund allocates \$81,589 for personnel services and \$619,131 for materials and services. The City is moving most expenses that had been paid by Administration with funds replaced by transfers to be paid by each fund. That will make the expenses more transparent. This has reduced the Materials & Services budget for Administration substantially. Capital outlay is budgeted at \$40,000 to be spent on equipment and maintenance of the City Hall building.

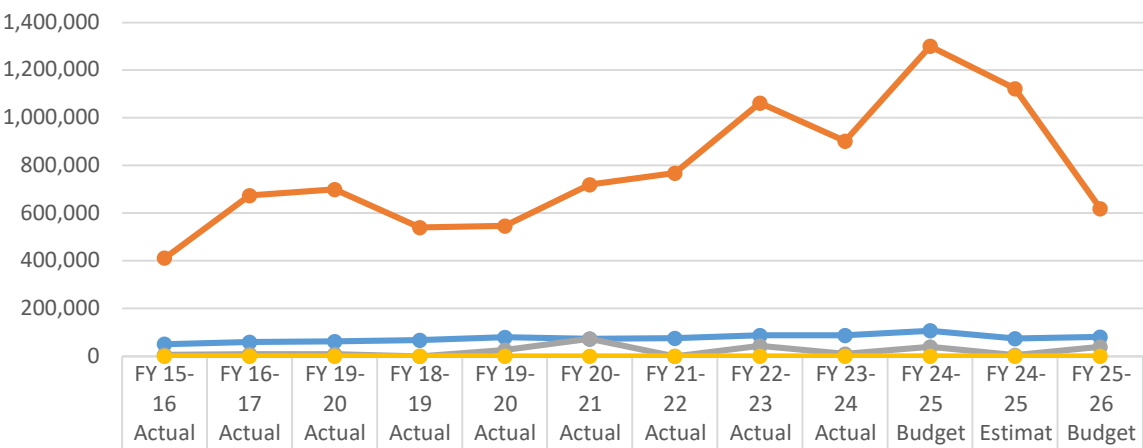
PERCENTAGE OF TIME ALLOCATION:

| Administration | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|--------------------------------------|-------|-------|-------|-------|----------------|----------------|
| City Manager | 10% | 10% | 10% | 10% | 57.28 | 85.96 |
| Finance Administrator/Office Manager | 15% | 15% | 15% | 10% | 49.95 | 73.62 |
| Assistant City Manager | 0% | 0% | 0% | | | |
| Assistant to City Manager/Planner | 10% | 10% | 10% | 4% | 36.06 | 49.77 |
| City Recorder | 15% | 15% | 15% | 10% | 36.05 | 49.77 |
| Office Administrator Utility | | | | 3% | 21.14 | 27.79 |
| Office Administrator Finance | 0% | 0% | 0% | 25% | 24.14 | 31.74 |
| TOTAL FTE'S | 0.5 | 0.5 | 0.5 | 0.6 | | |

| Administration Department 10-100 | | | | | | | |
|---|--------------------|-------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Budget | Estimated | Proposed Budget | Approved Budget | Adopted Budget |
| Expenditures | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 | FY 25-26 | FY 25-26 |
| Personnel services | \$ 87,968 | \$ 88,088 | \$ 49,192 | \$ 74,039 | \$ 81,589 | \$ 81,589 | \$ 81,589 |
| Materials & services | 1,062,685 | 901,891 | 1,300,546 | 1,121,945 | 619,131 | 619,131 | 619,131 |
| Capital outlay | 43,174 | 9,428 | 40,000 | 5,000 | 40,000 | 40,000 | 40,000 |
| | | | | | | | |
| Total expenditures | \$1,193,827 | \$ 999,407 | \$ 1,389,738 | \$ 1,200,984 | \$ 740,720 | \$ 740,720 | \$ 740,720 |

| Administration Department Line Detail | | | | | | |
|--|-------------------------------------|------------------|-----------------|------------------|-------------------|-----------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 10-100-107 | Department Salaries | 50,451 | 56,214 | 67,216 | 50,334 | 48,865 |
| 10-100-142 | Overtime | 0 | 0 | 0 | 0 | 0 |
| 10-100-146 | Health Insurance | 7,752 | 8,124 | 13,641 | 8,000 | 11,574 |
| 10-100-148 | Retirement Benefits | 14,463 | 19,497 | 20,995 | 10,950 | 16,573 |
| 10-100-150 | Social Security | 3,773 | 4,217 | 5,377 | 3,755 | 4,197 |
| 10-100-152 | Workers' Compensation | 11,529 | 36 | 508 | 1,000 | 380 |
| | Payroll Expenses | 87,968 | 88,088 | 107,737 | 74,039 | 81,589 |
| 10-100-200 | Building/Facilities Maintena | 9,177 | 464 | 8,500 | 2,500 | 8,500 |
| 10-100-201 | Building Lease | 35,020 | 47,640 | 48,600 | 48,600 | 14,640 |
| 10-100-202 | Equipment Maintenance | 0 | 0 | 800 | 0 | 800 |
| 10-100-203 | Maintenance Agreements | 54,647 | 56,558 | 65,950 | 103,000 | 10,560 |
| 10-100-204 | Vehicle Maintenance | 35 | 0 | 2,300 | 1,500 | 2,300 |
| 10-100-205 | Small Equipment | 3,825 | 9,057 | 2,500 | 7,000 | 2,500 |
| 10-100-216 | Office Supplies | 10,058 | 15,410 | 11,800 | 16,000 | 9,640 |
| 10-100-218 | Operational Supplies | 0 | 0 | 2,500 | 500 | 2,500 |
| 10-100-228 | Utilities | 65,180 | 63,840 | 73,800 | 60,000 | 20,382 |
| 10-100-230 | Contractual/Professional | 122,545 | 167,267 | 217,600 | 105,000 | 35,887 |
| 10-100-232 | Elections | 0 | 0 | 3,000 | 0 | 3,000 |
| 10-100-234 | Miscellaneous | 0 | 5 | 0 | 0 | 0 |
| 10-100-238 | Insurance | 205,033 | 253,698 | 371,000 | 350,000 | 18,000 |
| 10-100-23B | Nuisance Abatement | 0 | 6,781 | 12,000 | 1,000 | 12,000 |
| 10-100-240 | Travel/Training | 26,173 | 25,007 | 39,500 | 38,000 | 47,000 |
| 10-100-242 | Dues/Fees/Subscriptions | 69,600 | 86,043 | 87,718 | 80,000 | 77,960 |
| 10-100-243 | Economic Development | 94,655 | 91,513 | 49,217 | 5,000 | 49,217 |
| 10-100-244 | Publications/Notices/Adverti | 1,892 | 3,927 | 6,900 | 7,000 | 7,400 |
| 10-100-245 | Emergency Management | 9,845 | 9,845 | 9,845 | 9,845 | 9,845 |
| 10-100-246 | Community Contributions | 314,000 | 59,643 | 62,016 | 62,000 | 62,000 |
| 10-100-247 | CET School District (96%) | 41,000 | 5,193 | 225,000 | 225,000 | 225,000 |
| | Materials & Services | 1,062,685 | 901,891 | 1,300,546 | 1,121,945 | 619,131 |
| 10-100-300 | Equipment | 18,958 | 0 | 20,000 | 0 | 20,000 |
| 10-100-311 | Capital Equipment | 24,216 | 0 | 20,000 | 5,000 | 20,000 |
| 10-100-344 | Computer Hardware and Softwa | 0 | 9,428 | 0 | 0 | 0 |
| | Capital Outlay | 43,174 | 9,428 | 40,000 | 5,000 | 40,000 |
| | Total Administration Expense | 1,193,827 | 999,406 | 1,448,283 | 1,200,984 | 740,720 |

Administration Department 10 Year History



| | | | | | | | | | | | | |
|----------------------|---------|---------|---------|---------|---------|---------|---------|----------|---------|----------|----------|---------|
| Payroll Expenses | 51,308 | 59,763 | 61,662 | 67,030 | 80,155 | 73,376 | 75,317 | 87,968 | 88,088 | 107,737 | 74,039 | 81,589 |
| Materials & Services | 411,881 | 673,800 | 699,993 | 540,600 | 547,233 | 719,732 | 767,699 | 1,062,68 | 901,891 | 1,300,54 | 1,121,94 | 619,131 |
| Capital Outlay | 5,240 | 8,947 | 8,296 | 0 | 25,697 | 73,434 | 0 | 43,174 | 9,428 | 40,000 | 5,000 | 40,000 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



POLICE DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Continue community outreach
Continue Emergency Operation Plan
Traffic enforcement plan
Continue Citizens Academy
Create a Safe City & Visible Police Presence

Continue emergency preparedness planning
Provide School Resource Officer
Maintain sufficient staffing levels
Updating city ordinances and codes

BUDGET NOTES:

Total operational cost for the department is budgeted at \$3,417,946. Personnel services are \$2,742,626.. Material and services costs are budgeted at \$531,244. The largest expenditures within materials and services are contractual profession services, IT Support dollars and utilities. Capital outlay is budgeted at \$137,651 which includes a rugged laptop system, a new patrol vehicle and upgrading the evidence locker system.

PERCENTAGE OF TIME ALLOCATION:

| Police Department | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|--------------------------------------|-------|-------|-------|-------|----------------|----------------|
| Chief of Police | 100% | 100% | 100% | 100% | 49.95 | 73.61 |
| Police Lieutenant | 100% | 100% | 100% | 100% | 43.24 | 57.96 |
| Police Sergeant | 200% | 200% | 200% | 200% | 38.70 | 57.20 |
| Patrol Officer | 700% | 800% | 800% | 800% | 32.70 | 42.98 |
| Office Administrator Counts Police | 0% | 50% | 50% | 50% | 28.42 | 37.37 |
| Office Administrator Police | 100% | 0% | 0% | 0% | | |
| City Recorder | 5% | 5% | 5% | 10% | 36.05 | 49.77 |
| Finance Administrator/Office Manager | 5% | 5% | 5% | 10% | 49.95 | 73.62 |
| Assistant to City Manager/Planner | 0% | 0% | 0% | 16% | 36.06 | 49.77 |
| Code Enforcement | 0% | 0% | 50% | 50% | 26.62 | 33.32 |
| City Manager | 10% | 10% | 10% | 10% | 57.28 | 85.96 |
| Evidence Tech | 0% | 0% | 50% | 50% | 31.20 | 36.96 |
| Office Administrator Finance | 2% | 2% | 2% | 25% | 24.14 | 31.74 |
| TOTAL FTE'S | 12.2 | 12.7 | 13.7 | 14.2 | | |

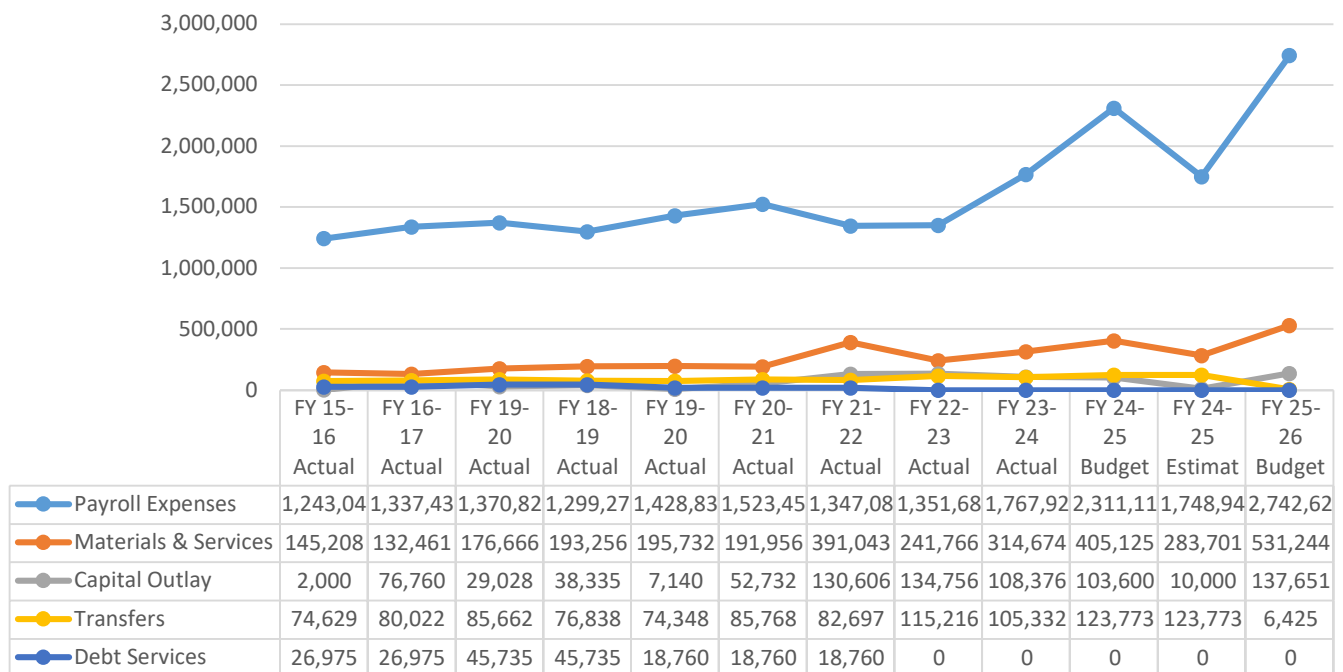
| Police Department 10-140 | | | | | | | |
|-------------------------------------|--------------|--------------|--------------|--------------|-----------------|-----------------|-----------------|
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Current year resources | | | | | | | |
| Charges for Services | \$ 13,115 | \$ 10,364 | \$ 10,000 | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Grants & Donations | | | | - | - | - | - |
| Total current year resources | \$ 13,115 | \$ 10,364 | \$ 10,000 | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Total resources | \$ 13,115 | \$ 10,364 | \$ 10,000 | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| | | | | | | | |
| | | | | | | | |
| Expenditures | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Personal services | \$ 1,351,682 | \$ 1,767,924 | \$ 2,311,118 | 1,748,940 | 2,742,626 | 2,742,626 | 2,742,626 |
| Materials and services | 391,043 | 241,766 | 405,125 | 283,701 | 531,244 | 531,244 | 531,244 |
| Capital outlay | 130,606 | 134,756 | 103,600 | 10,000 | 137,651 | 137,651 | 137,651 |
| Debt service | 18,760 | 0 | 0 | - | - | - | - |
| Transfers | 82,697 | 115,216 | 123,773 | 123,773 | 6,425 | 6,425 | 6,425 |
| Total expenditures | \$ 1,974,788 | \$ 2,259,662 | \$ 2,943,616 | \$ 2,166,414 | \$ 3,417,946 | \$ 3,417,946 | \$ 3,417,946 |
| Ending working capital | | | | | | | |

Police Expense Detail

| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
|----------------|------------------------------|------------------|------------------|------------------|-------------------|------------------|
| 10-140-107 | Department Salaries | 770,060 | 987,515 | 1,301,597 | 980,000 | 1,469,612 |
| 10-140-142 | Overtime | 98,100 | 113,294 | 101,521 | 30,415 | 90,000 |
| 10-140-146 | Health Insurance | 182,682 | 214,517 | 326,862 | 200,000 | 457,584 |
| 10-140-148 | Retirement Benefits | 216,397 | 334,153 | 431,277 | 400,000 | 554,182 |
| 10-140-150 | Social Security | 64,989 | 84,034 | 111,336 | 100,000 | 127,274 |
| 10-140-152 | Workers' Compensation | 17,454 | 32,410 | 38,525 | 38,525 | 43,974 |
| 10-140-156 | Hiring Incentive | 2,000 | 2,000 | 0 | 0 | 0 |
| | Payroll Expenses | 1,351,682 | 1,767,924 | 2,311,118 | 1,748,940 | 2,742,626 |
| 10-140-200 | Building Maintenance | 9,995 | 538 | 8,500 | 3,258 | 9,100 |
| 10-140-202 | Equipment Maintenance | 1,099 | 1,882 | 2,500 | 5,000 | 6,000 |
| 10-140-203 | Maintenance Agreements | 11,622 | 10,415 | 19,038 | 18,608 | 35,180 |
| 10-140-204 | Vehicle Maintenance | 48,573 | 53,395 | 78,140 | 58,973 | 81,780 |
| 10-140-205 | Small Equipment | 13,827 | 7,819 | 13,000 | 10,000 | 13,300 |
| 10-140-216 | Office Supplies | 5,668 | 2,714 | 8,300 | 5,500 | 8,540 |
| 10-140-218 | Operational Supplies | 3,679 | 2,468 | 8,100 | 8,000 | 8,100 |
| 10-140-228 | Utilities | 28,629 | 30,718 | 38,400 | 27,000 | 55,222 |
| 10-140-230 | Contractual/Professional Ser | 66,292 | 105,681 | 110,400 | 37,754 | 96,860 |
| 10-140-236 | Medical Mandates | 3,838 | 2,992 | 6,000 | 5,747 | 6,000 |
| 10-140-238 | Insurance | 588 | 13,122 | 0 | 0 | 87,500 |
| 10-140-240 | Travel/Training | 9,714 | 16,305 | 35,000 | 29,150 | 35,000 |
| 10-140-242 | Dues/Fees/Subscriptions | 18,543 | 60,619 | 50,447 | 60,000 | 59,442 |

| | | | | | | |
|---|------------------------------|------------------|------------------|------------------|------------------|------------------|
| 10-140-244 | Publications/Notices/Adverti | 1,948 | 1,149 | 3,300 | 2,125 | 3,300 |
| 10-140-252 | Uniforms | 17,753 | 4,856 | 23,000 | 11,636 | 24,920 |
| 10-140-253 | Special Investigations | 0 | 0 | 1,000 | 950 | 1,000 |
| Materials & Services | | 241,766 | 314,674 | 405,125 | 283,701 | 531,244 |
| 10-140-300 | Equipment | 113,450 | 108,376 | 83,600 | 10,000 | 117,651 |
| 10-140-311 | Equipment Fund | 21,307 | 0 | 20,000 | 0 | 20,000 |
| Capital Outlay | | 134,756 | 108,376 | 103,600 | 10,000 | 137,651 |
| 10-140-401 | Transfer to Unemployment Fun | 0 | 0 | 0 | 0 | 0 |
| 10-140-402 | Transfer to GF ISF | 115,216 | 105,332 | 123,773 | 123,773 | 6,425 |
| Transfers | | 115,216 | 105,332 | 123,773 | 123,773 | 6,425 |
| Total Police Department Expenses | | 1,843,420 | 2,296,307 | 2,943,616 | 2,166,414 | 3,417,946 |

Police Department 10 Year History



| POLICE DEPARTMENT CIP | | | | | |
|---------------------------------|----------------|-----------------|-----------------|-----------------|-------------------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28 and Beyond |
| Patrol Vehicles with outfitting | 320,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| Evidence Locker Upgrade | 32,000 | 32,000 | | | |
| Rugged Police Laptop System | 5,651 | 5,651 | | | |
| Total | 357,651 | 117,651 | 80,000 | 80,000 | 80,000 |

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 residents 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 residents of Scappoose.

COMPLIANCE WITH COUNCIL PRIORITIES:

- 2.3 – Research and implement methods to provide sustainable funding for infrastructure
- 3.2 – Develop and enhance outdoor recreation opportunities and amenities
- 3.3 – Create, promote and support local recreation programming and community events

BUDGET NOTES:

The Parks Department Budget, a portion of the General Fund, maintains the City's park grounds. For Fiscal year 2025-26, the Parks Department has an operational budget of \$3,206,188. This figure is comprised of \$408,796 in personal services, \$196,092 in materials and services and \$1,300 in transfers to the Administration Department. The fund has also identified \$2,600,000 in capital outlay projects that include: proportional purchase of a new mid-sized dump truck, ADA playground improvements, general park improvements, 2 potential new city parklands, and hopefully the development of the Grabhorn parcel into a new City park. The City applied for a \$1,000,000 grant for the development of this parcel and the grant monies are represented in the capital outlay expenditure total. Should the City not be successful in this grant, the park will not likely be constructed until another funding source is found. The City also applied for a \$100,000 grant for the construction of a new ADA friendly playground at Veterans Park. The City also continues to work with the Meissner family on their potential donation of nearly two acres of forested land to be used as a city park. This property would provide the community with a unique forest within the City that would allow visitors to become one with nature. Finally, the City applied for a \$600,000 grant to purchase additional parkland. This grant will provide up to 50% of the purchase price of the land. The parkland will not likely be purchased without receiving the grant or until other funding sources are found.

PERCENTAGE OF TIME ALLOCATION:

| Parks & Grounds Department | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|--------------------------------------|-------|-------|-------|-------|----------------|----------------|
| Public Works Director | 10% | 10% | 10% | 10% | 49.95 | 73.62 |
| Utility Supervisor | 10% | 10% | 10% | 10% | 38.74 | 63.37 |
| Utility/Parks Worker I | 20% | 20% | 20% | 20% | 21.78 | 24.79 |
| Utility/Parks Worker II | 130% | 120% | 120% | 120% | 26.69 | 35.10 |
| Utility/Parks Worker III | 20% | 20% | 20% | 20% | 29.43 | 38.68 |
| City Manager | 5% | 5% | 5% | 5% | 59.00 | 85.96 |
| City Recorder | 5% | 5% | 5% | 5% | 33.77 | 49.77 |
| Finance Administrator/Office Manager | 5% | 5% | 5% | 5% | 49.95 | 73.62 |
| Office Administrator Utility | 0% | 0% | 0% | 2% | 21.14 | 27.79 |
| Assistant to City Manager/Planner | 5% | 5% | 5% | 2% | 30.21 | 49.77 |

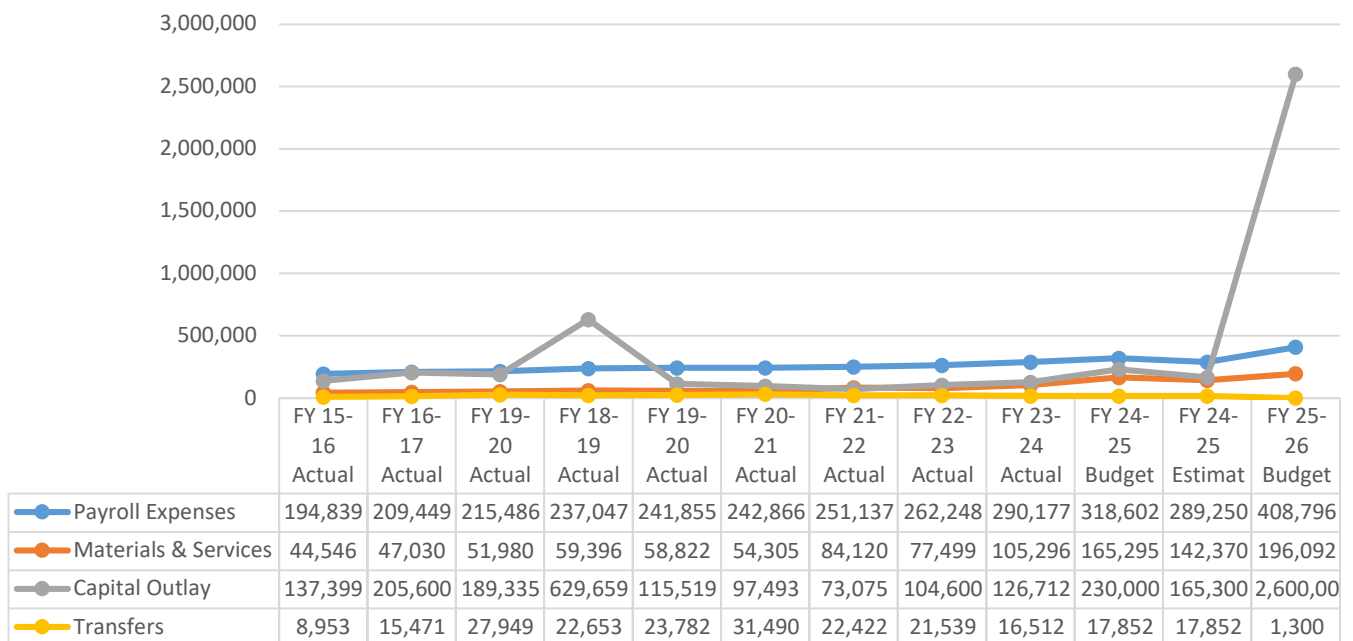
| | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------|
| PW Contract Administrator | 10% | 10% | 10% | 30.21 | 46.79 |
| City Engineer | 5% | 5% | 5% | 44.51 | 63.69 |
| Office Administrator Finance | 2% | 2% | 3% | 24.14 | 31.74 |
| TOTAL FTE'S | 21.7 | 21.7 | 21.7 | 21.7 | |

| <i>Parks 10-160</i> | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | Actual | Actual | Budget | Estimated | Proposed |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget |
| Working capital carryover | | | | | |
| Current year resources | | | | | |
| Charges for Services | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Intergovernmental | 0 | 0 | 0 | - | 1,100,000 |
| Total current year resources | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 1,112,000 |
| Total resources | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 1,112,000 |
| | | | | | |
| | | | | | |
| | Actual | Actual | Budget | Estimated | Proposed |
| Expenditures | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget |
| Personal services | \$ 262,248 | \$ 290,177 | \$ 318,602 | 289,250 | 408,796 |
| Materials and services | 77,499 | 105,296 | 165,295 | 142,370 | 196,092 |
| Capital outlay | 104,600 | 126,712 | 230,000 | 213,000 | 2,600,000 |
| Debt service | | | | - | - |
| Transfers | 21,539 | 16,512 | 17,852 | 17,852 | 1,300 |
| Total expenditures | \$ 465,885 | \$ 538,697 | \$ 731,749 | \$ 662,472 | \$ 3,206,188 |
| Future Park Committed Reserves | | \$ 50,000 | \$ 150,000 | 150,000 | \$ 250,000 |
| Ending working capital | | | | | |

| Parks Expense Detail | | | | | | |
|-----------------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Account Number | Description | Actual | Actual | Budget | Estimate | Budget |
| | | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 |
| 10-160-107 | Department Salaries | 158,560 | 175,275 | 176,812 | 170,000 | 226,756 |
| 10-160-142 | Over Time | 112 | 324 | 3,555 | 50 | 500 |
| 10-160-146 | Health Insurance | 45,811 | 47,947 | 62,687 | 47,500 | 79,616 |
| 10-160-148 | Retirement Benefits | 44,194 | 49,454 | 56,500 | 49,000 | 76,541 |
| 10-160-150 | Social Security | 11,585 | 13,081 | 14,429 | 13,200 | 18,763 |
| 10-160-152 | Workers' Compensation | 1,986 | 4,096 | 4,619 | 9,500 | 6,620 |
| | Payroll Expenses | 262,248 | 290,177 | 318,602 | 289,250 | 408,796 |
| 10-160-200 | Building/Facilities Maintena | 7,962 | 23,206 | 24,000 | 15,000 | 24,000 |
| 10-160-202 | Equipment Maintenance | 7,007 | 4,070 | 4,500 | 6,500 | 6,500 |
| 10-160-203 | Maintenance Agreements | 542 | 559 | 1,300 | 1,200 | 5,160 |
| 10-160-204 | Vehicle Maintenance | 714 | 458 | 2,000 | 1,500 | 2,000 |
| 10-160-205 | Small Equipment | 7,270 | 6,331 | 7,500 | 7,000 | 7,500 |
| 10-160-206 | Fuel, Oil, Lube | 5,185 | 6,209 | 7,275 | 6,000 | 6,525 |

| | | | | | | |
|---------------------------------------|------------------------------|----------------|----------------|----------------|----------------|------------------|
| 10-160-214 | Skate Park Maintenance | 0 | 0 | 500 | 0 | 500 |
| 10-160-216 | Office Supplies | 695 | 208 | 1,500 | 500 | 1,440 |
| 10-160-218 | Operational Supplies | 14,533 | 18,325 | 27,520 | 27,520 | 30,750 |
| 10-160-228 | Utilities | 4,821 | 10,774 | 8,700 | 12,000 | 18,109 |
| 10-160-230 | Contractual/Profession | 23,406 | 22,992 | 40,700 | 35,000 | 49,168 |
| 10-160-231 | Contract Employment | 0 | 6,466 | 20,000 | 15,000 | 20,000 |
| 10-160-234 | Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 10-160-235 | Property Taxes | 918 | 1,479 | 2,000 | 1,150 | 1,480 |
| 10-160-238 | Insurance | 0 | 0 | 0 | 0 | 7,000 |
| 10-160-240 | Travel/Training | 448 | 1,425 | 3,000 | 1,500 | 2,500 |
| 10-160-242 | Dues/Fees/Subscriptions | 1,488 | 592 | 3,900 | 3,000 | 3,360 |
| 10-160-244 | Publications/Notices/Adverti | 305 | 0 | 1,500 | 500 | 1,000 |
| 10-160-252 | Uniforms/Safety/Equipment | 1,705 | 1,912 | 4,400 | 4,000 | 4,100 |
| 10-160-254 | Equipment Rental | 500 | 293 | 5,000 | 5,000 | 5,000 |
| Materials & Services | | 77,499 | 105,296 | 165,295 | 142,370 | 196,092 |
| 10-160-300 | Equipment & Upgrades | 60,640 | 56,086 | 75,000 | 60,000 | 1,275,000 |
| 10-160-311 | Capital Equipment | 43,960 | 20,626 | 55,000 | 5,300 | 25,000 |
| 10-160-326 | Council Approved Projects | 0 | 50,000 | 100,000 | 100,000 | 1,300,000 |
| Capital Outlay | | 104,600 | 126,712 | 230,000 | 165,300 | 2,600,000 |
| 10-160-401 | Transfer to Unemployment | 0 | 0 | 0 | 0 | 0 |
| 10-160-402 | Transfer to GF ISF | 21,539 | 16,512 | 17,852 | 17,852 | 1,300 |
| Transfers | | 21,539 | 16,512 | 17,852 | 17,852 | 1,300 |
| Parks Department Expense Total | | 465,885 | 538,697 | 731,749 | 614,772 | 3,206,188 |

Parks & Grounds 10 Year History



| Parks Fund 5yr CIP | | | | | | |
|-----------------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| General Park Improvements | 500,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Grabhorn Parcel Development | 1,500,000 | 1,250,000 | 250,000 | - | - | - |
| Parks Capital Equipment | 200,000 | 25,000 | 50,000 | 40,000 | 50,000 | 35,000 |
| Future Park Saving | 500,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total | 2,700,000 | 1,475,000 | 500,000 | 240,000 | 250,000 | 235,000 |



MUNICIPAL COURT DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Assist Administration Department in ensuring Council goals are met.

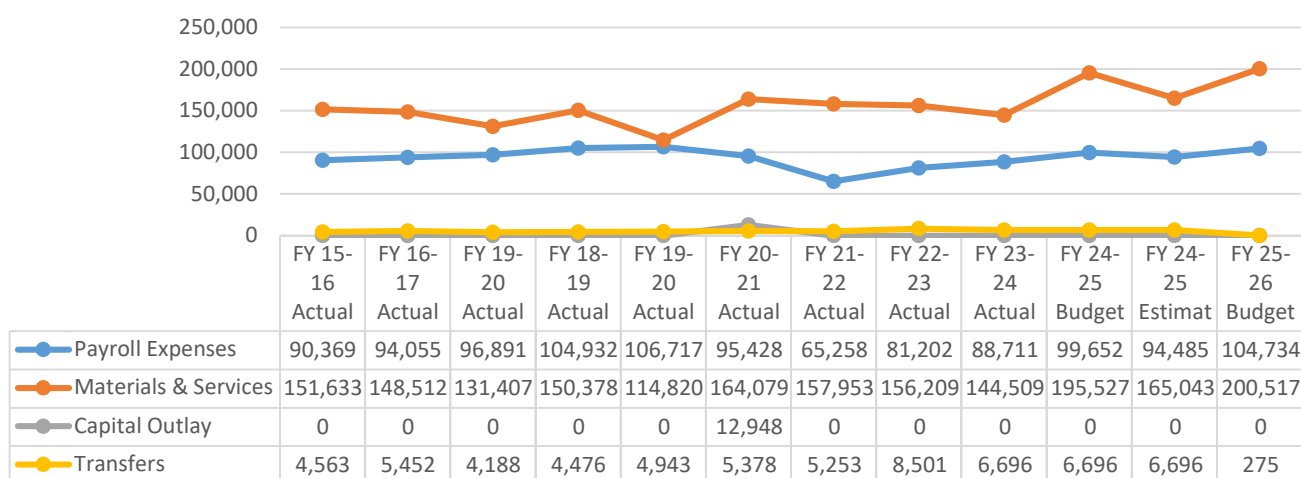
BUDGET NOTES:

The Municipal Court's budget is \$305,526. Within that budget, \$104,734 is budgeted for personnel services costs and \$200,517 is budgeted for materials and services. Of that amount, contractual services for the Judge, court appointed Attorneys and Prosecuting Attorney represent the majority. The second largest expenditure in the materials & services is assessments at \$30,000. There will be \$275.00 transferred to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

| Municipal Court Department | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|--------------------------------------|-------|-------|-------|-------|----------------|----------------|
| City Recorder | 5% | 5% | 5% | 5% | 33.77 | 49.77 |
| Finance Administrator/Office Manager | 5% | 5% | 5% | 5% | 49.95 | 73.61 |
| Office Administrator Utility | | | | 2% | 21.14 | 27.79 |
| Office Administrator Court/Police | 50% | 50% | 50% | 50% | 28.42 | 37.37 |
| Assistant to City Manager/Planner | 2% | 2% | 2% | 1% | 28.42 | 37.37 |
| Office Administrator Finance | 2% | 2% | 2% | 3% | 24.14 | 31.74 |
| TOTAL FTE | | 0.6 | 0.6 | 0.6 | | |

Municipal Court 10 Year History



| Court Department 10-150 | | | | | Proposed | Approved | Adopted |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Budget | Estimated | Budget | Budget | Budget |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 | FY 25-26 | FY 25-26 |
| Working capital carryover | | | | | | | |
| Current year resources | | | | | | | |
| Charges for Services | 63,065 | 46,572 | 100,000 | 31,245 | 100,000 | 100,000 | 100,000 |
| Miscellaneous | | | | | | | |
| Transfers | | | | | | | |
| Total current year resources | \$ 63,065 | \$ 46,572 | \$ 100,000 | \$ 31,245 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Total resources | \$ 63,065 | \$ 46,572 | \$ 100,000 | \$ 31,245 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| | | | | | | | |
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Expenditures | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget | Budget | Budget |
| | | | | | | | |
| Personal services | \$ 81,202 | \$ 88,711 | \$ 99,652 | 94,485 | 104,734 | 104,734 | 104,734 |
| Materials and services | 156,209 | 144,509 | 195,527 | 165,043 | 200,517 | 200,517 | 200,517 |
| Capital outlay | | | | - | - | - | - |
| Debt service | | | | | - | - | - |
| Transfers | 8,501 | 6,696 | 6,696 | 6,696 | 275 | 275 | 275 |
| | | | | | | | |
| Total expenditures | \$ 245,912 | \$ 239,916 | \$ 301,875 | \$ 266,224 | \$ 305,526 | \$ 305,526 | \$ 305,526 |
| Ending working capital | | | | | | | |

| Court Expense Detail | | | | | | |
|-----------------------------|------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 10-150-107 | Department Salaries | 11,206 | 11,978 | 10,207 | 55,275 | 56,625 |
| 10-150-142 | Overtime | 324 | 1,426 | 0 | 50 | 0 |
| 10-150-144 | Office Administrator Court | 36,365 | 38,402 | 44,839 | 0 | 0 |
| 10-150-146 | Health Insurance | 15,174 | 16,337 | 21,649 | 17,000 | 23,718 |
| 10-150-148 | Retirement Benefits | 14,486 | 16,793 | 18,351 | 18,000 | 19,551 |
| 10-150-150 | Social Security | 3,477 | 3,733 | 4,459 | 4,010 | 4,661 |
| 10-150-152 | Worker's Compensation | 171 | 42 | 147 | 150 | 179 |
| | Payroll Expenses | 81,202 | 88,711 | 99,652 | 94,485 | 104,734 |
| 10-150-200 | Building/Facilities Maint. | 0 | 0 | 0 | 0 | 0 |
| 10-150-202 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 |
| 10-150-203 | Maintenance Agreements | 13,416 | 14,093 | 14,930 | 15,000 | 16,590 |
| 10-150-205 | Small Equipment | 0 | 0 | 2,000 | 0 | 2,000 |
| 10-150-216 | Office Supplies | 994 | 371 | 2,700 | 1,150 | 2,940 |
| 10-150-228 | Utilities | 4,145 | 3,125 | 5,400 | 3,500 | 6,131 |
| 10-150-230 | Contractual/Professional | 117,920 | 118,576 | 134,272 | 136,272 | 135,321 |
| 10-150-238 | Insurance | 0 | 0 | 150 | 0 | 1,900 |
| 10-150-240 | Travel/Training | 1,237 | 257 | 4,200 | 1,481 | 4,200 |
| 10-150-242 | Dues/Fees/Subscriptions | 604 | 406 | 965 | 125 | 925 |
| 10-150-244 | Publications/Notices/Adverti | 305 | 0 | 810 | 0 | 410 |

| | | | | | | |
|------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 10-150-248 | Jail/Jury | 0 | 0 | 100 | 15 | 100 |
| 10-150-250 | Assessments | 17,588 | 7,681 | 30,000 | 7,500 | 30,000 |
| | Materials & Services | 156,209 | 144,509 | 195,527 | 165,043 | 200,517 |
| 10-150-344 | Computer Hardware & Software | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| 10-150-401 | Transfer to Unemployment | 0 | 0 | 0 | 0 | 0 |
| 10-150-402 | Transfer to GF ISF | 8,501 | 6,696 | 6,696 | 6,696 | 275 |
| | Transfers | 8,501 | 6,696 | 6,696 | 6,696 | 275 |
| | Total Municipal Court Expenses | 245,912 | 239,916 | 301,875 | 266,224 | 305,526 |



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, meet the needs of its citizens, and become a diverse community with jobs and housing options. The department guides public and private development through long-range planning and development review and serves as an information resource for residents on a wide range of topics pertaining to land use and infrastructure.

VISION FOR THE YEAR:

The Planning Department assists developers and citizens with new industrial, commercial, and residential development projects. The primary Planning Department areas of focus for the year will be assisting citizens and developers with current planning projects, completion of the 50-Year Plan, beginning the development of a Downtown Strategic Plan, and supporting entrepreneurship programs.

COMPLIANCE WITH COUNCIL GOALS:

Complete the 50 Year Plan
Begin Downtown Strategic Plan – Goal 4.1
Support Entrepreneurship – Goal 4.2

BUDGET NOTES:

The Planning Department anticipates revenue of \$193,918 plus potential revenue of \$700,000 (loan) and \$400,000 (grant) for the CDC building if purchased. The loan will be reduced by \$400,000 if the grant is awarded, for a total loan amount of \$300,000. Personnel services costs are budgeted at \$613,909. Material and services costs are estimated at \$431,251. Capital outlay is budgeted at \$779,001 and there will be a transfer to the Administration Department of \$2,175. Capital expenditures include purchase and remodel of a new CDC building at \$700,000 (if grant is not awarded), which is not finalized at this time.

The Planning Department is completing previous Council Goal 2.1 by budgeting \$39,001 this fiscal year to complete the 50 Year Plan with the consultant team. Planning staff are applying for a TGM (Transportation Growth Management) grant for funding to begin the Downtown Strategic Plan and will work throughout the year to support entrepreneurship programs within the City.

PERCENTAGE OF TIME ALLOCATION:

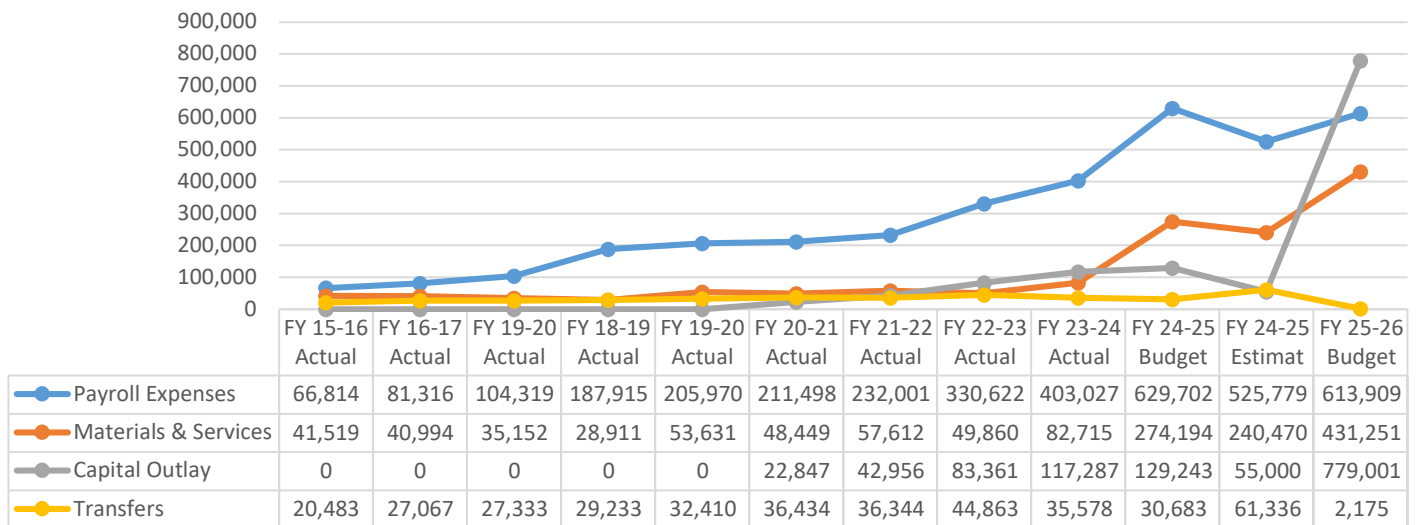
| Planning Department | 22-23 | 23-24 | 24-25 | 25.26 | Minimum Salary | Maximum Salary |
|--------------------------------------|-------|-------|-------|-------|----------------|----------------|
| Community Development Director | 100% | 100% | 100% | 100% | 49.95 | 73.61 |
| City Recorder | 5% | 5% | 5% | 3% | 33.77 | 49.77 |
| Finance Administrator/Office Manager | 5% | 5% | 5% | 3% | 49.95 | 73.62 |
| Office Administrator CDC | 50% | 50% | 50% | 50% | 24.14 | 31.74 |
| Office Administrator Finance | 2% | 2% | 2% | 5% | 24.14 | 31.74 |
| City Manager | 5% | 5% | 5% | 5% | 57.28 | 85.96 |
| Assistant to City Manager/Planner | 0% | 100% | 100% | 62% | 36.06 | 49.77 |
| Assistant to City Manager | 5% | 105% | 5% | | | |
| City Engineer | 0% | 0% | 50% | 50% | 44.51 | 63.69 |
| TOTAL FTE's | 2.72 | 2.72 | 3.27 | 2.8 | | |

| Planning Department 10-120 | | | | | Proposed | Approved | Adopted |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Budget | Estimated | Budget | Budget | Budget |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 | FY 25-26 | FY 25-26 |
| Working capital carryover | | | | | | | |
| Current year resources | | | | | | | |
| Charges for Services | 42,075 | 190,662 | 231,081 | 412,000 | 193,718 | 193,718 | 193,718 |
| Building grant and loan | | | | | 700,000 | 700,000 | 700,000 |
| Total current year resources | \$ 42,075 | \$ 190,662 | \$ 231,081 | \$ 412,000 | \$ 893,718 | \$ 893,718 | \$ 893,718 |
| Total resources | \$ 42,075 | \$ 190,662 | \$ 231,081 | \$ 412,000 | \$ 893,718 | \$ 893,718 | \$ 893,718 |
| | | | | | | | |
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Expenditures | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget | Budget | Budget |
| | | | | | | | |
| Personal services | \$ 330,622 | \$ 403,027 | \$ 629,702 | 525,779 | 613,909 | 613,909 | 613,909 |
| Materials and services | 49,860 | 82,715 | 274,194 | 240,470 | 431,251 | 431,251 | 431,251 |
| Capital outlay | 83,361 | 117,287 | 129,243 | 55,000 | 779,001 | 779,001 | 779,001 |
| Debt service | | | | | - | - | - |
| Transfers | 44,863 | 44,863 | 30,683 | 61,366 | 2,175 | 2,175 | 2,175 |
| Total expenditures | \$ 508,706 | \$ 647,892 | \$ 1,063,822 | \$ 882,615 | \$ 1,826,336 | \$ 1,826,336 | \$ 1,826,336 |
| Ending working capital | | | | | | | |

| Planning Expense Detail | | | | | | |
|--------------------------------|------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 10-120-107 | Department Salaries | 218,518 | 262,607 | 413,578 | 337,879 | 383,032 |
| 10-120-142 | Overtime | 2,158 | 642 | 2,663 | 50 | 500 |
| 10-120-146 | Health Insurance | 40,109 | 43,992 | 78,972 | 63,650 | 89,124 |
| 10-120-148 | Retirement Benefits | 53,444 | 73,634 | 93,946 | 97,000 | 106,750 |
| 10-120-150 | Social Security | 16,104 | 20,071 | 36,735 | 25,400 | 27,864 |
| 10-120-152 | Workers' Compensation | 289 | 2,082 | 3,808 | 1,800 | 6,639 |
| | Payroll Expenses | 330,622 | 403,027 | 629,702 | 525,779 | 613,909 |
| 10-120-200 | Building /Facilities Mainten | 400 | 58 | 1,500 | 1,500 | 14,100 |
| 10-120-201 | Building Lease | 0 | 0 | 0 | 0 | 19,596 |
| 10-120-202 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 |
| 10-120-203 | Maintenance Agreements | 1,591 | 519 | 3,575 | 3,000 | 10,320 |
| 10-120-204 | Vehicle Maintenance | 136 | 696 | 3,536 | 2,500 | 2,036 |
| 10-120-205 | Small Equipment | 2,086 | 655 | 6,000 | 5,000 | 8,080 |
| 10-120-206 | Fuel, Oil & Lube | 410 | 57 | 653 | 200 | 653 |
| 10-120-216 | Office Supplies | 2,615 | 1,196 | 5,000 | 3,500 | 5,240 |
| 10-120-228 | Utilities | 2,277 | 2,643 | 3,000 | 3,000 | 8,420 |
| 10-120-230 | Contractual/Professional | 34,331 | 63,390 | 161,400 | 210,000 | 214,116 |
| 10-120-234 | Miscellaneous | 413 | 0 | 0 | 0 | 0 |
| 10-120-238 | Insurance | 0 | 2,301 | 0 | 0 | 7,000 |
| 10-120-240 | Travel/Training | 2,420 | 7,977 | 9,600 | 7,000 | 9,000 |

| | | | | | | |
|------------|---------------------------------|----------------|----------------|------------------|----------------|------------------|
| 10-120-242 | Dues/Fees/Subscriptions | 1,691 | 1,881 | 2,770 | 2,770 | 2,830 |
| 10-120-244 | Publications/Notices/Adverti | 1,491 | 1,342 | 9,860 | 2,000 | 9,860 |
| 10-120-245 | Matching Grant Fund | 0 | 0 | 0 | 0 | 0 |
| | Materials & Services | 49,860 | 82,715 | 274,194 | 240,470 | 431,251 |
| 10-120-300 | Equipment | 0 | 0 | 0 | 0 | 40,000 |
| 10-120-314 | Council Approved Projects | 83,361 | 117,287 | 129,243 | 55,000 | 739,001 |
| | Capital Outlay | 83,361 | 117,287 | 129,243 | 55,000 | 779,001 |
| 10-120-401 | Transfer to Unemployment | 0 | 0 | 0 | 0 | 0 |
| 10-120-402 | Transfer to GF ISF | 44,863 | 35,578 | 30,683 | 61,366 | 2,175 |
| | Transfers | 44,863 | 35,578 | 30,683 | 61,366 | 2,175 |
| | Total Planning Expenses | 508,707 | 638,608 | 1,063,822 | 882,615 | 1,826,336 |

Planning Department 10 Year History



| PLANNING DEPARTMENT CIP | | | | |
|--|------------------|----------------|----------|------------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 28 and beyond |
| 50 Year Plan | 328,954 | 30,351 | | |
| County Land use fees for urban reserve | | 8,650 | | |
| New building purchase | 500,000 | 500,000 | | |
| New building remodel | 200,000 | 200,000 | | |
| New vehicle | 40,000 | 40,000 | | |
| Total | 1,068,954 | 779,001 | - | - |

GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

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

VISION FOR THE YEAR:

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

BUDGET NOTES:

General Fund has budgeted to transfer \$25,000 to the Watts House to replace their HVAC system. Only the funds needed will be transferred. The contingency line item has been budgeted at \$1,702,378. The unappropriated ending fund balance is retained at \$1,700,000. There are no transfers to Building Fund for the current fiscal year.

| General Fund Non-Departmental Expense Detail | | | | | | |
|---|---|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 10-999-416 | Transfer to Building Fund | 0 | 64,000 | 0 | 0 | 0 |
| 10-999-428 | Transfer to Watts House Fund | 0 | 0 | 0 | 0 | 25,000 |
| | Transfers | 0 | 64,000 | 0 | 0 | 25,000 |
| 10-999-600 | Contingency | 0 | 0 | 1,407,221 | 0 | 1,702,378 |
| | Contingency | 0 | 0 | 1,407,221 | 0 | 1,702,378 |
| 10-999-900 | Unappropriated Ending Fund | 0 | 0 | 1,700,000 | 0 | 1,700,000 |
| | Unappropriated Ending Fund Balance | 0 | 0 | 1,700,000 | 0 | 1,700,000 |
| Total Non-Departmental Expense | | 0 | 64,000 | 3,107,221 | 0 | 3,427,378 |

LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established for Law Enforcement Assessment Fees. It provides funds for the Police Department to use for citizen functions. The fund receives a fee from any citation revenue assessed by the court.

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.

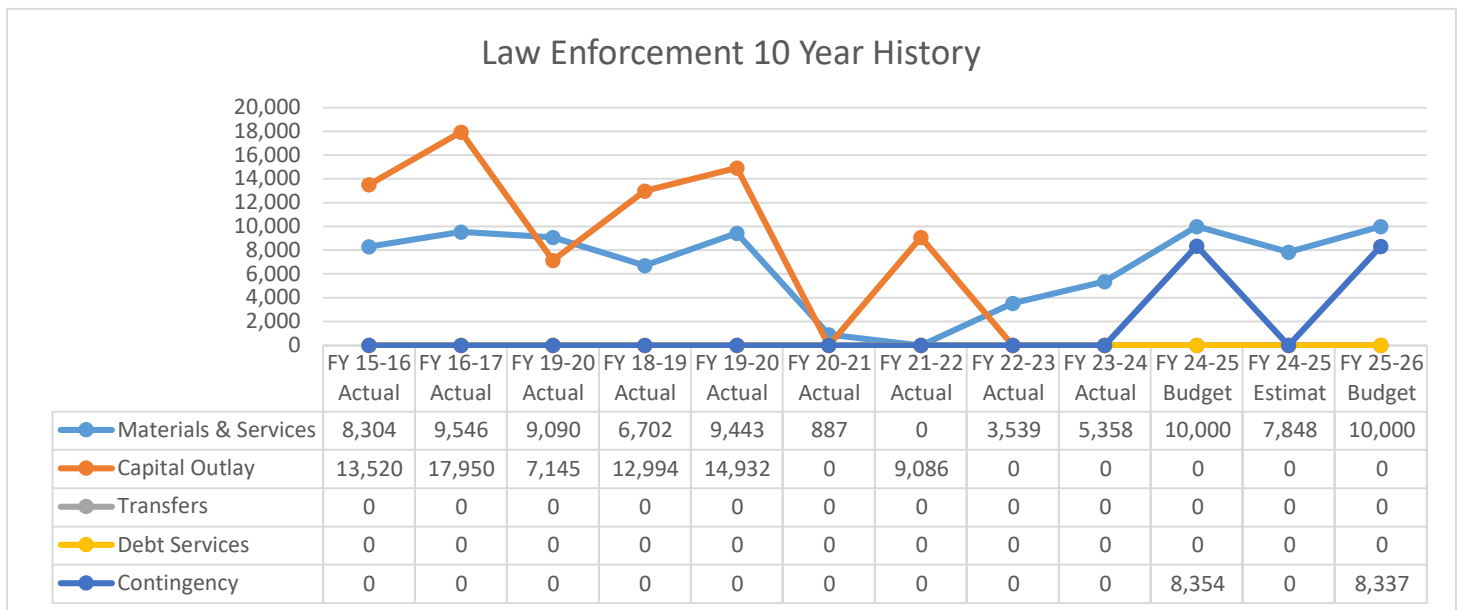
COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives
Donut Day
Halloween Safety
Tip a Cop
Special Olympics Torch Run
Maintain community safety

National Night Out
Ice Cream Social
Citizen Academy
Suicide Prevention Walk
School supply donation drop site
Safety equipment for Officers in the field

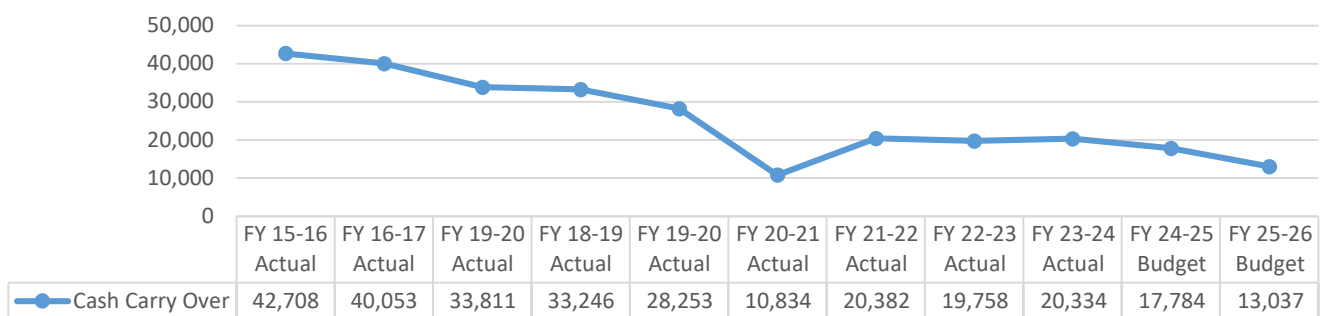
BUDGET NOTES:

This year there is working capital carryover of \$13,037. The fund anticipates intergovernmental revenue of \$5,000 and interest income of \$300. Total fund resources are estimated at \$18,337. The fund anticipates spending \$10,000 on training activities and equipment. The fund has a contingency of \$8,337.



| Law Enforcement Assessments 94 | | | | | Proposed | Approved | Adopted |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Working capital carryover | \$ 19,759 | \$ 20,334 | \$ 13,054 | \$ 17,784 | \$ 13,037 | \$ 13,037 | \$13,037 |
| Current year resources | | | | | | | |
| Interest | \$ 549 | \$ 842 | \$ 300 | \$ 816 | \$ 300 | \$ 300 | \$ 300 |
| Intergovernmental Revenue | \$ 3,565 | \$ 1,966 | \$ 5,000 | \$ 2,285 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Miscellaneous | | | | \$ - | | | |
| Transfers In | \$ - | | | \$ - | \$ - | \$ - | \$ - |
| Total current year resources | \$ 4,114 | \$ 2,808 | \$ 5,300 | \$ 3,101 | \$ 5,300 | \$ 5,300 | \$ 5,300 |
| Total resources | \$ 23,873 | \$ 23,142 | \$ 18,354 | \$ 20,885 | \$ 18,337 | \$ 18,337 | \$18,337 |
| Expenditures | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Materials and services | \$ 3,539 | \$ 5,358 | \$ 10,000 | \$ 7,848 | \$ 10,000 | \$ 10,000 | \$10,000 |
| Capital outlay | | | 0 | - | 0 | 0 | 0 |
| Debt Service | | | | - | | | |
| Transfers | | | | | | | |
| Contingency | | | 8,354 | | 8,337 | 8,337 | 8,337 |
| Total expenditures | \$ 3,539 | \$ 5,358 | \$ 18,354 | \$ 7,848 | \$ 18,337 | \$ 18,337 | \$18,337 |
| Other requirements | | | | | | | |
| Unappropriated ending fund balance | \$ - | | | | | | |
| Total other requirements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending available working capital | \$20,334 | \$17,784 | \$ - | \$ 13,037 | \$ - | \$ - | \$ - |

Law Enforcement 10 Year Fund Balance History



| Law Enforcement Expense Detail | | | | | | |
|---------------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 94-940-240 | Law Enforcement & Prevention | 3,539 | 5,358 | 10,000 | 7,848 | 10,000 |
| | Materials & Services | 3,539 | 5,358 | 10,000 | 7,848 | 10,000 |
| 94-940-300 | Equipment | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|------------|--------------------------------|--------------|--------------|---------------|--------------|---------------|
| 94-940-306 | Vehicle Lease or Purchase | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| 94-940-600 | Contingency | 0 | 0 | 8,354 | 0 | 8,337 |
| | Contingency | 0 | 0 | 8,354 | 0 | 8,337 |
| | Law Enforcement Expense | 3,539 | 5,358 | 18,354 | 7,848 | 18,337 |
| | Total | | | | | |

Law Enforcement CIP

This fund has not had adequate revenues to utilized for Capital projects for several years. If revenues increase we will plan for some in the future.

| LAW ENFORCEMENT ASSESSMENTS CIP | | | | | | |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|
| Project | Amount | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 29 and Beyond |
| | | | | | | |
| | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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.

FUND OBJECTIVES:

Maintain fiscal responsibility on behalf of the community.

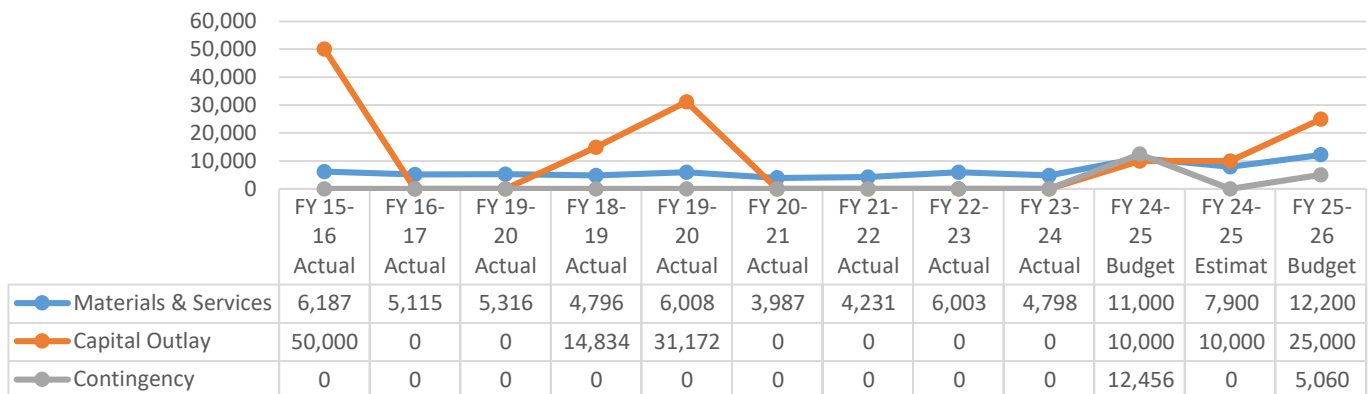
BUDGET NOTES:

This year has a beginning working cash carry over of \$16,240, anticipated revenue of \$1,020 in interest and a transfer from the General fund in the amount of \$25,000. Total fund resources are estimated at \$42,260. The fund anticipates spending \$12,200 for materials and services. In capital outlay, \$25,000 has been budgeted for a new HVAC system and other misc. repairs. Contingency is budgeted at \$5,060.

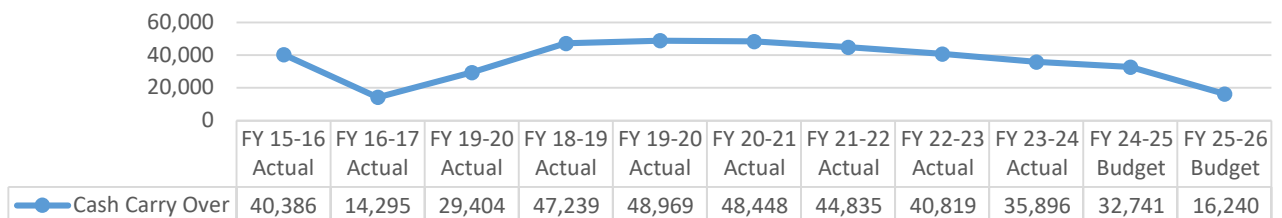
| <i>Watts House Fund 62</i> | | | | | Proposed | Approved | Adopted |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Working capital carryover | \$ 40,819 | \$ 35,896 | \$32,456 | \$ 32,740 | \$ 16,240 | \$16,240 | \$16,240 |
| Current year resources | | | | | | | |
| Interest | \$ 1,080 | \$ 1,642 | \$ 1,000 | \$ 1,400 | \$ 1,020 | \$ 1,020 | \$ 1,020 |
| Intergovernmental Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers In | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Total current year resources | \$ 1,080 | \$ 1,642 | \$ 1,000 | \$ 1,400 | \$ 26,020 | \$ 26,020 | \$ 26,020 |
| Total resources | \$ 41,899 | \$ 37,538 | \$33,456 | \$ 34,140 | \$ 42,260 | \$ 42,260 | \$ 42,260 |
| | | | | | | | |
| Expenditures | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Materials and services | \$ 6,003 | \$ 4,798 | \$11,000 | \$ 7,900 | \$ 12,200 | \$12,200 | \$12,200 |
| Capital outlay | 0 | 0 | 10,000 | 10,000 | 25,000 | 25,000 | 25,000 |
| Improvements | | | | | | | |
| Transfers | | | | 0 | 0 | 0 | 0 |
| Contingency | | | 12,456 | | 5,060 | 5,060 | 5,060 |
| Total expenditures | \$ 6,003 | \$ 4,798 | \$33,456 | \$ 17,900 | \$ 42,260 | \$ 42,260 | \$ 42,260 |
| Other requirements | | | | | | | |
| Unappropriated ending fund balance | \$ - | | | | | | |
| Total other requirements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending available working capital | \$ 35,896 | \$ 32,740 | \$ - | \$ 16,240 | \$ - | \$ - | \$ - |

| Watts House Expense Detail | | | | | | |
|---------------------------------------|---------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 62-620-200 | Watts House Maintenance | 3,411 | 2,494 | 6,800 | 5,000 | 8,000 |
| 62-620-228 | Watts House Utilities | 2,592 | 2,303 | 4,200 | 2,900 | 4,200 |
| | Materials & Services | 6,003 | 4,798 | 11,000 | 7,900 | 12,200 |
| 62-620-326 | Council Approved Projects | 0 | 0 | 10,000 | 10,000 | 25,000 |
| | Capital Outlay | 0 | 0 | 10,000 | 10,000 | 25,000 |
| 62-620-600 | Contingency | 0 | 0 | 12,456 | 0 | 5,060 |
| | Contingency | 0 | 0 | 12,456 | 0 | 5,060 |
| Watts House Fund Expense Total | | 6,003 | 4,798 | 33,456 | 17,900 | 42,260 |

Watts House Fund 10 Year History



Watts House 10 Year Fund Balance History

**WATTS HOUSE 5yr CIP**

| PROJECT | AMOUNT | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|-----------------------|----------------|---------------|---------------|---------------|---------------|----------------|
| Ongoing Pest Control | 12,000 | 3,000 | 3,000 | 2,000 | 2,000 | 2,000 |
| Front Yard Irrigation | 3,000 | 3,000 | - | - | - | - |
| New HVAC System | 25,000 | 25,000 | - | - | - | - |
| Misc. Improvements | 30,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Sidewalk Construction | 100,000 | - | - | - | - | 100,000 |
| General Maintenance | 25,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total | 195,000 | 46,000 | 13,000 | 12,000 | 12,000 | 112,000 |



PEG FEE FUND 61

PURPOSE:

This fund was established for tracking of revenue and expenditures related to PEG Fees. PEG fees were removed from the current Comcast franchise agreement so no additional funds have been received since July 2024.

VISION FOR THE YEAR:

To continue to utilize remaining funds to pay for items such as the newsletter and website until funds are exhausted.

COMPLIANCE WITH COUNCIL GOALS:

Continue to develop a stronger communication plan.

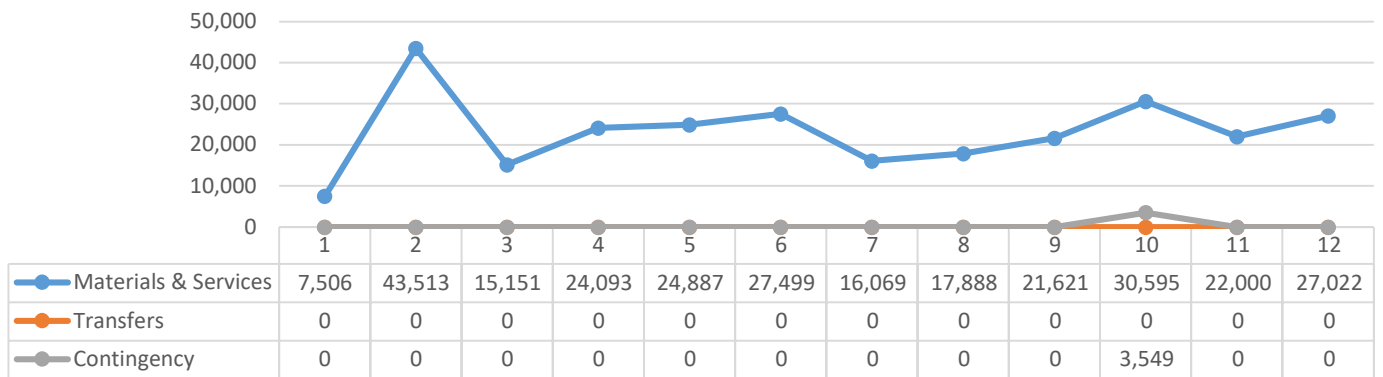
BUDGET NOTES:

The fund has a beginning cash position of \$27,022. The fund does not anticipate any PEG Fee revenue in FY 2025-26 due to the elimination of the PEG Fee revenue in the latest franchise agreement. Total fund resources are estimated to be \$0. The fund expects to spend \$27,022 for materials & services and contingency is budgeted at zero. The fund will be eliminated after all funds are expended.

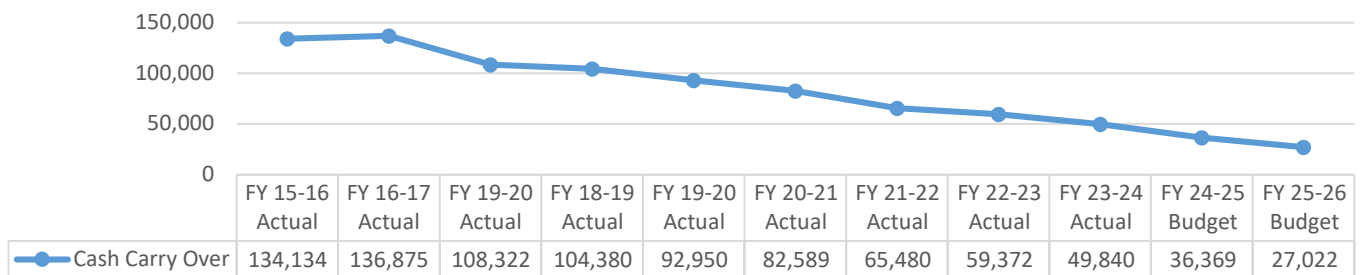
| PEG Fee Fund 61 | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Working capital carryover | \$ 59,372 | \$ 51,660 | \$ 31,864 | \$ 41,922 | \$ 27,022 | \$ 27,022 | \$ 27,022 |
| Current year resources | | | | | | | |
| Interest | \$ 1,398 | \$ 2,062 | \$ 2,280 | \$ 1,100 | \$ - | \$ - | \$ - |
| Intergovernmental Revenue | \$ 6,959 | \$ 6,088 | \$ - | \$ 6,000 | \$ - | \$ - | \$ - |
| Miscellaneous | | | | \$ - | | | |
| Transfers In | | | | \$ - | | | |
| Total current year resources | \$ 8,357 | \$ 8,150 | \$ 2,280 | \$ 7,100 | \$ - | \$ - | \$ - |
| Total resources | \$ 67,729 | \$ 59,810 | \$ 34,144 | \$ 49,022 | \$ 27,022 | \$ 27,022 | \$ 27,022 |
| Expenditures | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Materials and services | \$ 16,069 | \$ 17,888 | \$ 30,595 | \$ 22,000 | 27,022 | 27,022 | 27,022 |
| Capital outlay | | | | 0 | 0 | 0 | 0 |
| Transfers | | | | 0 | 0 | 0 | 0 |
| Contingency | | | 3,549 | | 0 | 0 | 0 |
| Total expenditures | \$ 16,069 | \$ 17,888 | \$ 34,144 | \$ 22,000 | \$ 27,022 | \$ 27,022 | \$ 27,022 |
| Other requirements | | | | | | | |
| Unappropriated ending fund balance | \$ - | | | | | | |
| Total other requirements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending available working capital | \$ 51,660 | \$ 41,922 | \$ - | \$ 27,022 | \$ - | \$ - | \$ - |

| PEG Fee Fund Expense Detail | | | | | | |
|-----------------------------------|---------------------------------|-----------------|-----------------|-----------------|-------------------|-----------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 61-610-205 | Small Equipment | 0 | 0 | 0 | 0 | 0 |
| 61-610-228 | Utilities | 0 | 0 | 0 | 0 | 0 |
| 61-610-230 | Contractual/Professional | 0 | 0 | 0 | 0 | 0 |
| 61-610-242 | Dues Fees & Subscriptions | 17,888 | 21,621 | 30,595 | 22,000 | 27,022 |
| | Materials & Services | 17,888 | 21,621 | 30,595 | 22,000 | 27,022 |
| 61-610-600 | Contingency | 0 | 0 | 3,549 | 0 | 0 |
| | Contingency | 0 | 0 | 3,549 | 0 | 0 |
| PEG Fee Fund Expense Total | | 17,888 | 21,621 | 34,144 | 22,000 | 27,022 |

Peg Fee Fund 10 Year History



PEG Fee 10 Year Fund Balance History



BUILDING FUND 13

PURPOSE:

The Building Department is committed to serving our building community, developers and our 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 including 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 37 single-family home permits could be issued this year. In addition, we anticipate one new commercial building, and a self-storage facility could be issued permits.

COMPLIANCE WITH COUNCIL GOALS:

Provide support to ongoing City projects.

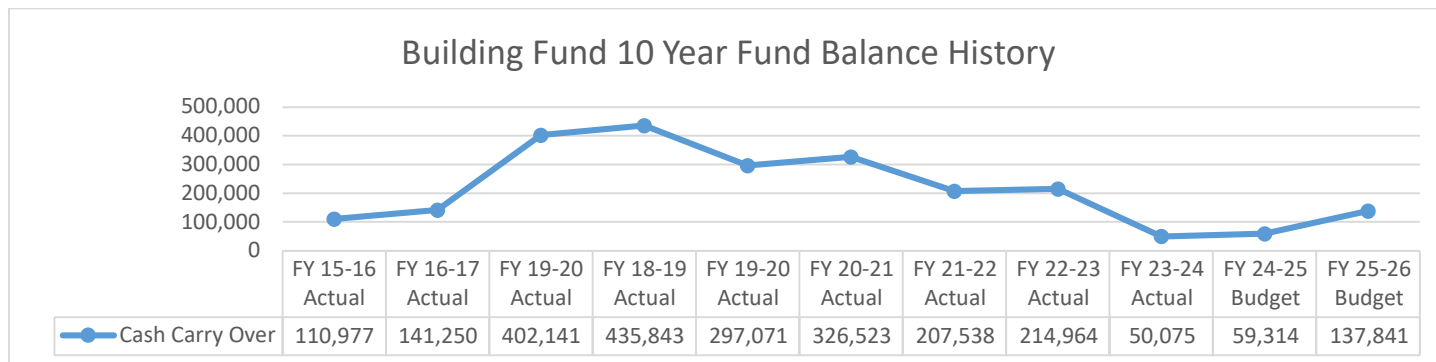
BUDGET NOTES:

The City will continue partnering with Columbia County to provide Building Official services for the upcoming fiscal year.

The Building Fund begins the year with a starting position of \$137,841. Permit revenue and miscellaneous fees are anticipated to be \$417,000. Total fund resources are expected to be \$595,841. Personnel services costs are budgeted at \$97,667. Materials and services are estimated at \$398,591. Contingency is \$34,808.

PERCENTAGE OF TIME ALLOCATION:

| Building Department | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|--------------------------------------|-------|-------|-------|-------|----------------|----------------|
| Building Official | 100% | 0% | 0% | 0% | | |
| City Recorder | 3% | 3% | 3% | 3% | 33.77 | 49.77 |
| Finance Administrator/Office Manager | 3% | 3% | 3% | 3% | 49.95 | 73.61 |
| Office Administrator CDC | 50% | 40% | 40% | 50% | 24.14 | 31.74 |
| Office Administrator Finance | 2% | 2% | 2% | 3% | 24.14 | 31.74 |
| City Manager | 4% | 4% | 4% | 5% | 59.00 | 85.96 |
| Assistant to City Manager. Planner | 4% | 4% | 4% | 2% | 36.06 | 49.77 |
| TOTAL FTE's | 1.66 | 1.66 | 0.56 | 0.68 | | |

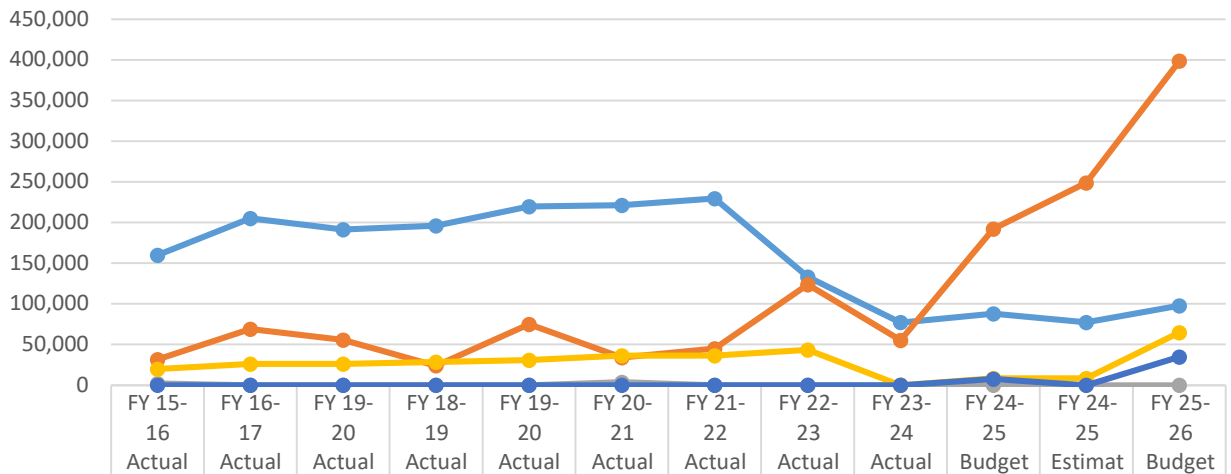


| Building Fund 13 | | | | | | | |
|-------------------------------------|------------------|------------------|---------------|-------------------|-----------------|-----------------|----------------|
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Resources | 22-23 | 23-24 | 24-25 | 24-25 | 25-26 | 25-26 | 25-26 |
| Working capital carryover | \$ 214,964 | \$ 50,075 | \$ 54,908 | \$ 59,313 | \$ 137,841 | \$ 137,841 | \$ 137,841 |
| Current year resources | | | | | | | |
| Interest | \$ 3,040 | \$ 3,151 | \$ 1,000 | \$ 4,500 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| Permits and licenses | \$ 131,426 | \$ 74,070 | \$ 200,000 | \$ 386,126 | \$ 417,000 | \$ 417,000 | \$ 417,000 |
| Miscellaneous | \$ 630 | \$ 209 | \$ 24,000 | \$ - | \$ 37,000 | \$ 37,000 | \$ 37,000 |
| Transfers | \$ - | \$ 64,000 | 15,656 | \$ 22,000 | - | - | - |
| Total current year resources | \$ 135,096 | \$ 141,430 | \$ 240,656 | \$ 412,626 | \$ 458,000 | \$ 458,000 | \$ 458,000 |
| Total resources | \$ 350,060 | \$ 191,505 | \$ 295,564 | \$ 471,939 | \$ 595,841 | \$ 595,841 | \$ 595,841 |
| | | | | | Proposed | Approved | Adopted |
| | Actual | Actual | Budget | Estimated | Budget | Budget | Budget |
| Expenditures | 22-23 | 23-24 | 24-25 | 24-25 | 25-26 | 25-26 | 25-26 |
| Personal services | \$ 133,247 | \$ 76,998 | \$ 87,632 | \$ 77,150 | \$ 97,667 | \$ 97,667 | \$ 97,667 |
| Materials and services | \$ 123,440 | \$ 55,194 | \$ 192,114 | \$ 248,810 | \$ 398,591 | \$ 398,591 | \$ 398,591 |
| Capital outlay | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Debt service | | | | | | | |
| Transfers | \$ 43,298 | \$ - | \$ 8,138 | \$ 8,138 | \$ 64,775 | \$ 64,775 | \$ 64,775 |
| Contingency | | | 7,680 | | 34,808 | 34,808 | 34,808 |
| Total expenditures | \$ 299,985 | \$ 132,192 | \$ 295,564 | \$ 334,098 | \$ 595,841 | \$ 595,841 | \$ 595,841 |
| Ending working capital | \$ 50,075 | \$ 59,313 | \$ 0 | \$ 137,841 | \$ 0 | \$ 0 | \$ 0 |

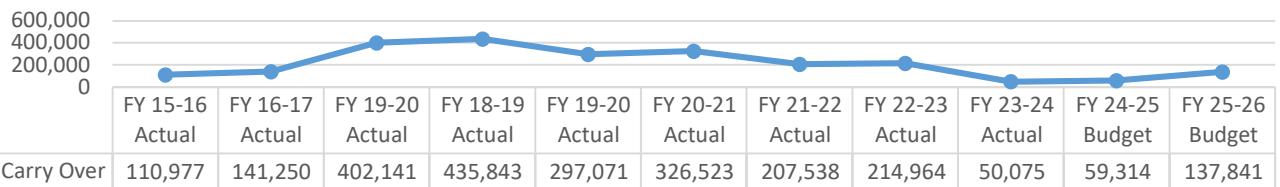
| Building Fund Expense Detail | | | | | | |
|-------------------------------------|---------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 13-130-107 | Department Salaries | 81,434 | 45,309 | 49,120 | 46,200 | 49,553 |
| 13-130-142 | Overtime | 2,158 | 492 | 1,864 | 50 | 500 |
| 13-130-146 | Health Insurance | 19,297 | 14,975 | 17,721 | 15,000 | 23,483 |
| 13-130-148 | Retirement Benefits | 23,487 | 12,847 | 14,697 | 12,500 | 18,919 |
| 13-130-150 | Social Security | 6,175 | 3,340 | 3,999 | 3,300 | 4,900 |
| 13-130-152 | Worker's Compensation | 695 | 36 | 231 | 100 | 312 |
| | Payroll Expenses | 133,247 | 76,998 | 87,632 | 77,150 | 97,667 |
| 13-130-200 | Building /Facilities Mainten | 2,533 | 7 | 1,500 | 1,500 | 10,710 |
| 13-130-201 | Building Lease | 0 | 0 | 0 | 0 | 16,657 |
| 13-130-202 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 |
| 13-130-203 | Maintenance Agreements | 1,175 | 402 | 1,540 | 1,200 | 3,450 |
| 13-130-204 | Vehicle Maintenance | 136 | 422 | 0 | 0 | 0 |
| 13-130-205 | Small Equipment | 251 | 146 | 1,000 | 600 | 6,868 |
| 13-130-206 | Fuel, Oil, Lube | 263 | 57 | 0 | 0 | 0 |
| 13-130-216 | Office Supplies | 1,181 | 317 | 840 | 800 | 1,080 |
| 13-130-228 | Utilities | 2,604 | 2,009 | 2,642 | 2,600 | 3,673 |
| 13-130-230 | Contractual/Professional | 112,524 | 49,019 | 181,000 | 238,860 | 351,391 |
| 13-130-234 | Miscellaneous | 0 | 989 | 0 | 0 | 0 |
| 13-130-238 | Insurance | 0 | 0 | 0 | 0 | 510 |
| 13-130-240 | Travel/Training | 1,713 | 924 | 2,000 | 2,000 | 2,500 |
| 13-130-242 | Dues/Fees/Subscriptions | 1,035 | 860 | 1,292 | 1,200 | 1,352 |
| 13-130-244 | Publications/Notices/Adverti | 0 | 20 | 300 | 50 | 300 |
| 13-130-252 | Uniforms & Safety Equipment | 24 | 21 | 0 | 0 | 100 |
| 13-130-254 | Equipment Rental | 0 | 0 | 0 | 0 | 0 |
| | Materials & Services | 123,440 | 55,194 | 192,114 | 248,810 | 398,591 |

| | | | | | | |
|------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 13-130-300 | Equipment | 0 | 0 | 0 | 0 | 0 |
| 13-130-311 | Equipment Replacement | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| 13-130-416 | Transfer to General Fund | 43,298 | 0 | 8,138 | 8,138 | 64,775 |
| 13-130-418 | Transfer to Unemployment | 0 | 0 | 0 | 0 | 0 |
| | Transfers | 43,298 | 0 | 8,138 | 8,138 | 64,775 |
| 13-130-600 | Contingency | 0 | 0 | 7,680 | 0 | 34,808 |
| | Contingency | 0 | 0 | 7,680 | 0 | 34,808 |
| | Building Fund Expense Total | 299,985 | 132,192 | 295,564 | 334,098 | 595,841 |

Building Fund 10 Year History



Building Fund 10 Year Fund Balance History



STREET FUND 20

PURPOSE:

The Street Department is dedicated to maintaining the transportation system 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:

Continue to provide maintenance and repairs to City owned streets. Construct new and repair existing sidewalks.

COMPLIANCE WITH COUNCIL PRIORITIES:

- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVES:

- Maintain city streets and sidewalks
- Continue Sidewalk Improvement Program
- Pursue Transportation Funding
- Promote SRTS Projects
- Implement projects identified for funding by fuel tax revenue
- Continue streetlight enhancement projects

BUDGET NOTES:

The Street Fund receives its monies from multiple sources. These sources include: State Gas Tax revenue which is based on dollars per capita of our city, a local \$0.03 per gallon fuel tax, the Federal Surface Transportation Program Fund, infrastructure fees, interest earned and intergovernmental revenue. The budget shows a beginning cash balance of \$2,614,488, interest income of \$60,000 and combined fuel tax revenues of \$998,134. The total resources for this fund are \$3,672,622. The budgeted expenditures for the Street Fund are \$3,672,622. This is comprised of personal services of \$299,413 and materials and services of \$228,947. The fund also budgeted \$1,435,000 for capital outlay projects which include a continued effort to improve streetlighting, signage, sidewalk construction and pavement maintenance. There is also \$1,700 in transfers and an anticipated contingency of \$1,707,562. Projects anticipated for the year include; completed design of sidewalks for SE Vine and SE 3rd Place and begin project construction by Spring of 2026. Staff will also begin design of the next pavement overlay project.

PERCENTAGE OF TIME ALLOCATION:

| Street Fund | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|--------------------------------------|-------|-------|-------|-------|----------------|----------------|
| Public Works Director | 10% | 10% | 10% | 10% | 49.95 | 73.62 |
| Utility Supervisor | 10% | 10% | 10% | 10% | 38.74 | 63.37 |
| Utility/Parks Worker I | 20% | 20% | 20% | 20% | 21.78 | 24.79 |
| Utility/Parks Worker II | 130% | 120% | 120% | 120% | 26.69 | 35.10 |
| Utility/Parks Worker III | 20% | 20% | 20% | 20% | 29.43 | 38.68 |
| City Manager | 5% | 5% | 5% | 7% | 59.00 | 85.96 |
| City Recorder | 5% | 5% | 5% | 15% | 33.77 | 49.77 |
| Finance Administrator/Office Manager | 5% | 5% | 5% | 15% | 49.95 | 73.62 |

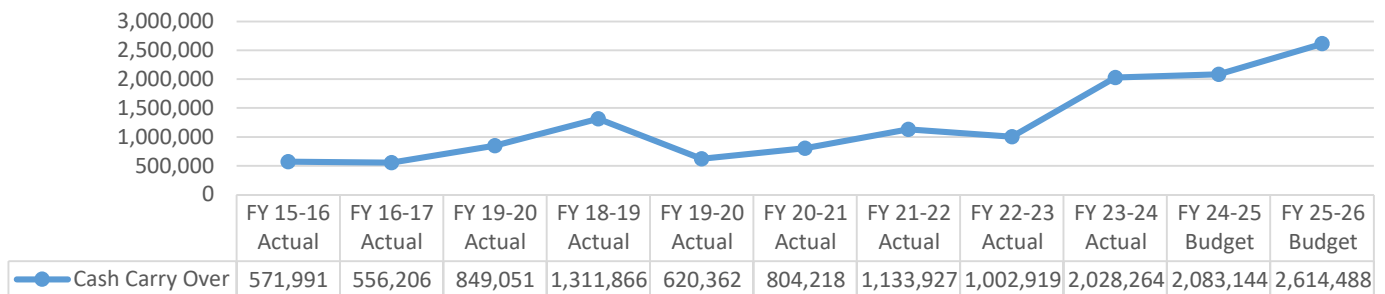
| | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------|-------|
| Office Administrator Utility | 0% | 0% | 0% | 2% | 21.14 | 27.79 |
| Assistant to City Manager/Planner | 5% | 5% | 5% | 2% | 30.21 | 49.77 |
| PW Contract Administrator | | 10% | 10% | 10% | 30.21 | 46.79 |
| City Engineer | 5% | 5% | 5% | 5% | 44.51 | 63.69 |
| Office Administrator Finance | 2% | 2% | 2% | 2% | 24.14 | 31.74 |
| TOTAL FTE'S | 21.7 | 21.7 | 21.7 | 23.8 | | |

| Street Fund 20 | | | | | | | |
|-------------------------------------|---------------------|---------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Working capital carryover | \$ 1,002,919 | \$ 2,028,264 | \$1,068,714 | \$ 2,083,144 | \$ 2,614,488 | \$ 2,614,488 | \$ 2,614,488 |
| Current year resources | | | | | | | |
| Interest | \$ 52,320 | \$ 88,246 | \$ 36,000 | \$ 106,500 | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| State Gas Tax | \$ 621,002 | \$ 633,736 | \$ 654,955 | \$ 665,000 | \$ 646,134 | \$ 646,134 | \$ 646,134 |
| FEX Funding | \$ - | \$ 203,477 | \$ 102,000 | \$ 102,306 | \$ 102,000 | \$ 102,000 | \$ 102,000 |
| Local Fuel Tax | \$ 243,127 | \$ 247,792 | \$ 250,000 | \$ 240,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 |
| Intergovernmental revenue | \$ 2,757,227 | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for services | \$ 9,389 | \$ 46,080 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | \$ 144 | \$ 1,931 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total current year resources | \$ 3,683,209 | \$ 1,266,262 | \$1,042,955 | \$ 1,113,806 | \$ 1,058,134 | \$ 1,058,134 | \$ 1,058,134 |
| Total resources | \$ 4,686,128 | \$ 3,294,526 | \$2,111,669 | \$ 3,196,950 | \$ 3,672,622 | \$ 3,672,622 | \$ 3,672,622 |
| Expenditures | | | | | | | |
| Personal services | \$ 291,047 | \$ 303,440 | \$ 285,876 | 201,050 | \$ 299,413 | \$ 299,413 | \$ 299,413 |
| Material & services | 147,738 | 131,547 | 217,465 | 138,942 | 228,947 | 228,947 | 228,947 |
| Capital outlay | 2,101,040 | 717,615 | 860,000 | 185,000 | 1,435,000 | 1,435,000 | 1,435,000 |
| Transfers | 118,040 | 58,781 | 58,550 | 57,470 | 1,700 | 1,700 | 1,700 |
| Contingency | | | 689,778 | - | 1,707,562 | 1,707,562 | 1,707,562 |
| Total expenditures | \$ 2,657,865 | \$ 1,211,382 | \$2,111,669 | \$ 582,462 | \$ 3,672,622 | \$ 3,672,622 | \$ 3,672,622 |
| Ending working capital | \$ 2,028,263 | \$ 2,083,144 | \$ - | \$ 2,614,488 | \$ - | \$ - | \$ - |

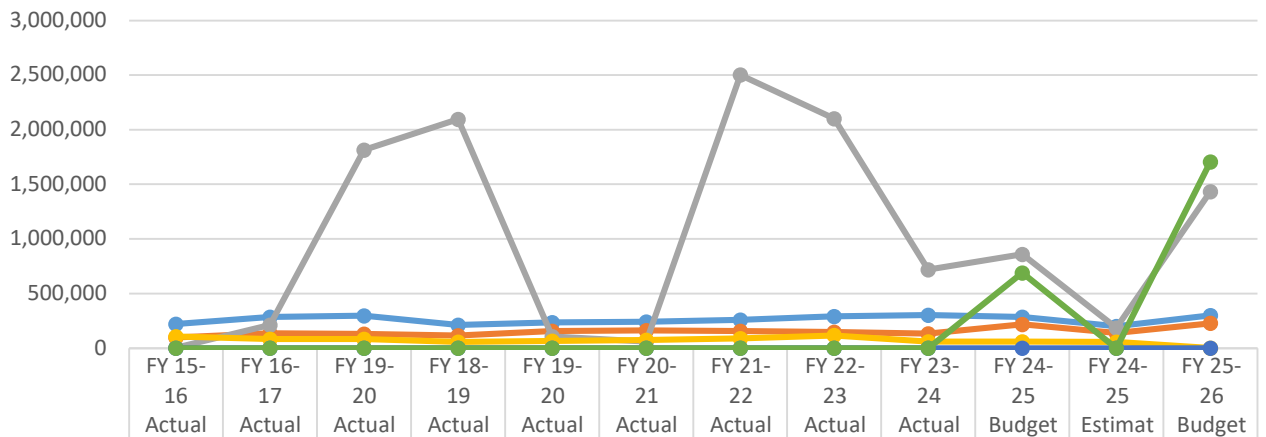
| Street Fund Expense Detail | | | | | | |
|-----------------------------------|------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 20-200-107 | Department Salaries | 193,029 | 196,013 | 170,311 | 125,000 | 169,701 |
| 20-200-142 | Overtime | 112 | 324 | 1,102 | 50 | 1,000 |
| 20-200-146 | Health Insurance | 35,859 | 34,263 | 43,011 | 25,000 | 52,138 |
| 20-200-148 | Retirement Benefits | 47,468 | 53,627 | 55,127 | 35,000 | 59,316 |
| 20-200-150 | Social Security | 13,649 | 14,811 | 13,713 | 11,000 | 13,977 |
| 20-200-152 | Workers' Compensation | 930 | 4,402 | 2,612 | 5,000 | 3,281 |
| | Payroll Expenses | 291,047 | 303,440 | 285,876 | 201,050 | 299,413 |
| 20-200-200 | Building/Facilities Maintena | 2,242 | 1,842 | 4,000 | 3,000 | 4,000 |
| 20-200-201 | Building Lease | 0 | 0 | 0 | 0 | 2,450 |

| | | | | | | |
|----------------------------------|---------------------------------|------------------|------------------|------------------|----------------|------------------|
| 20-200-202 | Equipment Maintenance | 6,503 | 782 | 9,500 | 4,000 | 7,500 |
| 20-200-203 | Maintenance Agreements | 541 | 557 | 1,690 | 1,500 | 6,030 |
| 20-200-204 | Vehicle Maintenance | 731 | 496 | 2,000 | 1,000 | 2,000 |
| 20-200-205 | Small Equipment | 1,404 | 1,159 | 4,500 | 2,500 | 4,000 |
| 20-200-206 | Fuel/Oil/Lube | 2,740 | 2,523 | 5,150 | 3,000 | 4,650 |
| 20-200-208 | Street Maintenance | 4,516 | 9,909 | 22,000 | 12,000 | 20,000 |
| 20-200-210 | Street Light Maintenance | 8,170 | 7,240 | 10,200 | 3,000 | 6,000 |
| 20-200-212 | Sign Maintenance | 9,586 | 1,144 | 13,125 | 5,000 | 9,000 |
| 20-200-216 | Office Supplies | 1,694 | 152 | 1,500 | 1,000 | 1,740 |
| 20-200-218 | Operational Supplies | 3,499 | 7,422 | 20,000 | 10,000 | 10,000 |
| 20-200-227 | Electrical Operations | 33,983 | 36,455 | 48,000 | 45,000 | 48,000 |
| 20-200-228 | Utilities | 4,010 | 3,175 | 7,200 | 5,000 | 7,609 |
| 20-200-230 | Contractual/Professional | 58,625 | 21,177 | 33,050 | 22,000 | 25,918 |
| 20-200-231 | Contract Employment | 0 | 29,178 | 10,000 | 10,000 | 10,000 |
| 20-200-234 | Miscellaneous | 255 | 0 | 0 | 0 | 0 |
| 20-200-235 | Property Tax | 1,183 | 1,092 | 1,500 | 1,442 | 1,500 |
| 20-200-238 | Insurance | 0 | 0 | 0 | 0 | 38,500 |
| 20-200-240 | Travel/Training | 3,752 | 4,378 | 6,000 | 4,000 | 5,500 |
| 20-200-242 | Dues/Fees/Subscriptions | 1,237 | 980 | 6,750 | 1,000 | 4,750 |
| 20-200-244 | Publications/Notices/Adverti | 2,104 | 0 | 3,000 | 1,000 | 1,500 |
| 20-200-252 | Uniforms/Safety | 465 | 1,015 | 3,300 | 2,500 | 3,300 |
| 20-200-254 | Equipment Rental | 500 | 871 | 5,000 | 1,000 | 5,000 |
| | Materials & Services | 147,738 | 131,547 | 217,465 | 138,942 | 228,947 |
| 20-200-300 | Equipment | 18,519 | 20,084 | 50,000 | 30,000 | 50,000 |
| 20-200-305 | Street Improvements | 2,082,522 | 676,904 | 760,000 | 150,000 | 1,260,000 |
| 20-200-311 | Equipment Replacement | 0 | 20,626 | 50,000 | 5,000 | 125,000 |
| | Capital Outlay | 2,101,040 | 717,615 | 860,000 | 185,000 | 1,435,000 |
| 20-200-410 | Transfer to GF ISF | 93,040 | 58,781 | 58,550 | 57,470 | 1,700 |
| 20-200-412 | Transfer to Foot Paths | 25,000 | 0 | 0 | 0 | 0 |
| 20-200-418 | Transfer to Unemployment | 0 | 0 | 0 | 0 | 0 |
| | Transfers | 118,040 | 58,781 | 58,550 | 57,470 | 1,700 |
| 20-200-600 | Contingency | 0 | 0 | 689,778 | 0 | 1,707,562 |
| | Contingency | 0 | 0 | 689,778 | 0 | 1,707,562 |
| Street Fund Total Expense | | 2,657,865 | 1,211,382 | 2,111,669 | 582,462 | 3,672,622 |

Street Fund 10 Year Fund Balance History



Street Fund 10 Year History



| | | | | | | | | | | | | |
|----------------------|---------|---------|----------|----------|---------|---------|----------|----------|---------|---------|---------|----------|
| Payroll Expenses | 221,559 | 285,807 | 297,903 | 211,468 | 234,297 | 241,798 | 258,546 | 291,047 | 303,440 | 285,876 | 201,050 | 299,413 |
| Materials & Services | 98,532 | 134,559 | 129,401 | 114,271 | 156,210 | 163,469 | 157,291 | 147,738 | 131,547 | 217,465 | 138,942 | 228,947 |
| Capital Outlay | 5,900 | 211,758 | 1,813,61 | 2,094,96 | 105,302 | 61,075 | 2,502,60 | 2,101,04 | 717,615 | 860,000 | 185,000 | 1,435,00 |
| Transfers | 106,977 | 81,865 | 83,388 | 58,179 | 64,601 | 75,690 | 90,073 | 118,040 | 58,781 | 58,550 | 57,470 | 1,700 |
| Debt Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 689,778 | 0 | 1,707,56 |

| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Miscellaneous Capital Projects | 250,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Old Portland Road Overlay | 350,000 | - | - | - | 350,000 | - |
| SE 3rd Place Sidewalk Improvements | 550,000 | 350,000 | 200,000 | - | - | - |
| SE 6th Street Overlay | 200,000 | - | - | 200,000 | - | - |
| SE High School Way Overlay | 200,000 | - | - | 200,000 | - | - |
| SE Vine Street Sidewalks | 550,000 | 350,000 | 200,000 | - | - | - |
| Street Light Upgrades | 150,000 | 50,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| SW 4th Street ADA Ramp Upgrades | 100,000 | - | 100,000 | - | - | - |
| JP West Road Improvements | 650,000 | - | - | - | 400,000 | 250,000 |
| Total | 3,000,000 | 800,000 | 575,000 | 475,000 | 825,000 | 325,000 |

FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

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

VISION FOR THE YEAR:

Promote the Sidewalk Improvement and Repair Program

COMPLIANCE WITH COUNCIL PRIORITIES:

- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVES:

Continue Sidewalk Improvement and Repair Program

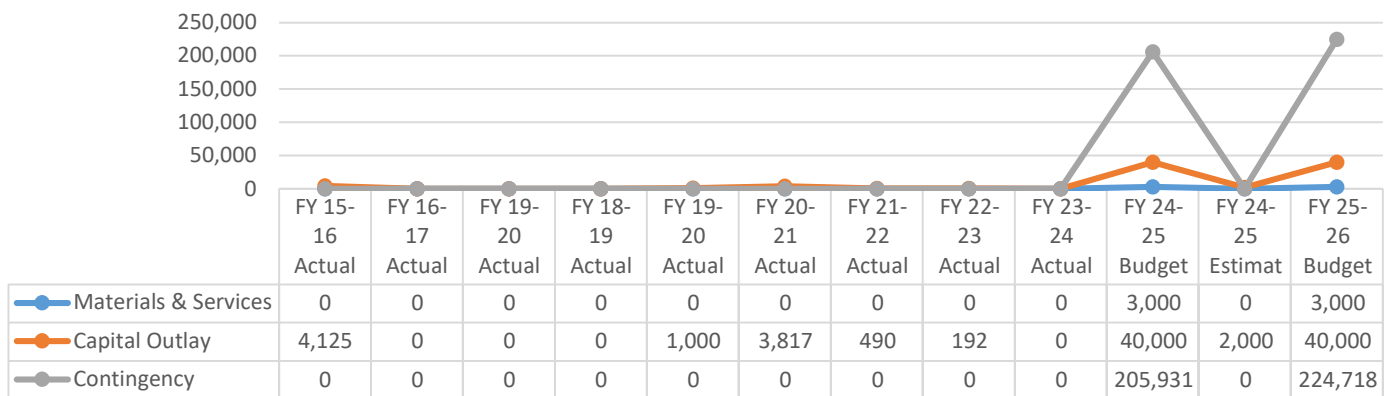
BUDGET NOTES:

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$256,218. The fund anticipates revenue in the amount of \$11,500. The City expects to receive approximately \$6,500 from state gas tax revenue and \$5,000 from interest. The total resources for the fund is \$267,718. For the 2025-2026 fiscal year, this Fund is allocating \$3,000 for materials and services. The Fund is also allocating \$40,000 for Citizen participation in the Sidewalk Repair Program. This program is on a first come, first serve basis to qualifying participants. The City will match 50% of the cost to repair sidewalks that front the participant's property up to \$2,000. Property owners are only allowed to participate in this Program one time. Fund contingency is \$224,718 balancing the budget at \$267,718.

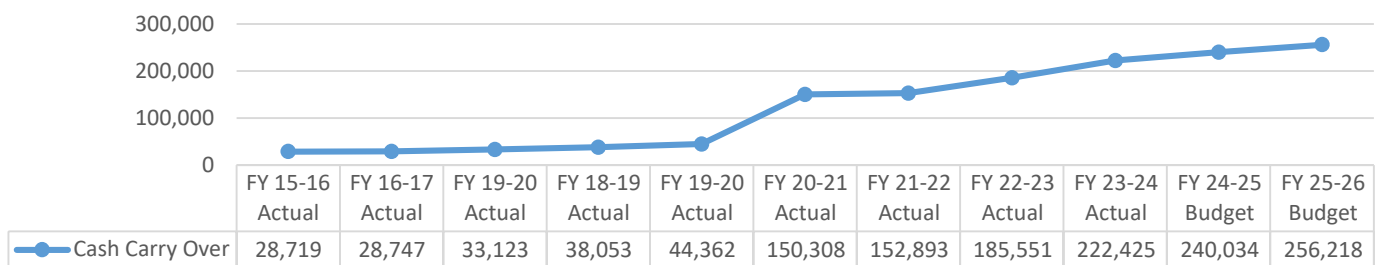
| <i>Foot Paths & Bicycle Trails Fund 25</i> | | | | | | | |
|--|-------------------|-------------------|--------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------|
| | Actual FY22-23 | Actual FY23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Resources | | | | | | | |
| Working capital carryover | \$ 185,551 | \$ 222,425 | \$ 237,431 | \$ 240,033 | \$ 256,218 | \$ 256,218 | \$ 256,218 |
| Current year resources | | | | | | | |
| Interest | 5,787 | 11,207 | 5,000 | \$ 11,500 | \$ 5,000 | 5,000 | 5,000 |
| Intergovernmental revenues | 6,279 | 6,401 | 6,500 | 6,685 | 6,500 | 6,500 | 6,500 |
| Transfers | 25,000 | - | - | - | - | 0 | 0 |
| Total current year resources | \$ 37,066 | \$ 17,608 | \$ 11,500 | \$ 18,185 | \$ 11,500 | \$ 11,500 | \$ 11,500 |
| Total resources | \$ 222,617 | \$ 240,033 | \$ 248,931 | \$ 258,218 | \$ 267,718 | \$ 267,718 | \$ 267,718 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Expenditures | | | | | | | |
| Materials & Services | \$ - | 0 | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Capital outlay | 192 | 0 | 40,000 | 2,000 | 40,000 | 40,000 | 40,000 |
| Transfers | | | | 0 | 0 | 0 | 0 |
| Contingency | | | 205,931 | | 224,718 | 224,718 | 224,718 |
| Total expenditures | \$ 192 | \$ - | \$ 248,931 | \$ 2,000 | \$ 267,718 | \$ 267,718 | \$ 267,718 |
| Ending working capital | \$ 222,425 | \$ 240,033 | \$ - | \$ 256,218 | \$ - | \$ - | \$ - |

| Foot Paths & Bicycle Trails Expense Detail | | | | | | |
|---|--|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 25-250-218 | Operational Supplies | 0 | 0 | 1,000 | 0 | 1,000 |
| 25-250-230 | Contractual Professional | 0 | 0 | 2,000 | 0 | 2,000 |
| | Materials & Services | 0 | 0 | 3,000 | 0 | 3,000 |
| 25-250-313 | City Sidewalk Program | 192 | 0 | 40,000 | 2,000 | 40,000 |
| 25-250-326 | Council Approved Projects | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay | 192 | 0 | 40,000 | 2,000 | 40,000 |
| 25-250-600 | Contingency | 0 | 0 | 205,931 | 0 | 224,718 |
| | Contingency | 0 | 0 | 205,931 | 0 | 224,718 |
| | FOOT PATHS & BICYCLE TRAILS | 192 | 0 | 248,931 | 2,000 | 267,718 |

Foot Paths & Bicycle Trails 10 Year History



Foot Paths & Bicycle Trails 10 Year History



| FOOT PATHS & BICYCLE TRAILS 5 yr CIP | | | | | | |
|---|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| City Side Walk Program | 200,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Total | 200,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |

STORMWATER DRAINAGE FUND 26

PURPOSE:

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

VISION FOR THE YEAR:

Continue implementation of the updated Stormwater Masterplan and improve stormwater drainage within the city.

COMPLIANCE WITH COUNCIL PRIORITIES:

- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVES:

- Maintain DEQ stormwater compliance
- Address Aging Infrastructure
- Storm Cleaning
- Swale Maintenance
- Street Sweeping
- Capital Improvements

BUDGET NOTES:

The beginning Stormwater Drainage fund balance is \$2,266,834. The budget anticipates revenue of \$35,000 from interest income and \$968,045 in Stormwater user fees. Total resources for the Stormwater Drainage Fund are \$3,269,879. The fund anticipates expenditures of \$320,273 for personal services, \$256,522 for materials and services, \$1,385,000 in Capital outlay and \$1,700 in transfers. The contingency for this year is \$1,306,384.

Capital outlay projects for the 2025-26 budget year consist of the installation of several new drywells to provide drainage in neighborhoods that are currently lacking drainage, creek layback projects in partnership with the SBWC (Scappoose Bay Watershed Council) and other drainage improvements related to UIC (Underground Injection Control) compliance.

PERCENTAGE OF TIME ALLOCATION:

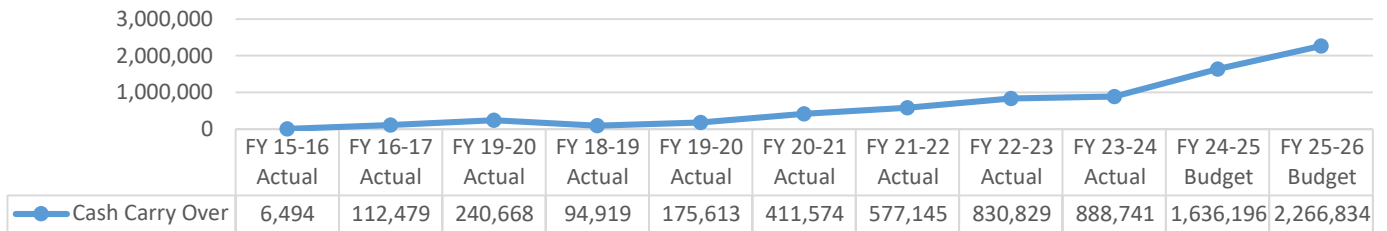
| Storm Drainage Fund | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|--------------------------------------|-------|-------|-------|-------|----------------|----------------|
| Public Works Director | 10% | 10% | 10% | 10% | 49.95 | 73.62 |
| Utility Supervisor | 10% | 10% | 10% | 10% | 38.74 | 63.37 |
| Utility/Parks Worker I | 20% | 20% | 20% | 50% | 21.78 | 24.79 |
| Utility/Parks Worker II | 130% | 120% | 120% | 35% | 26.69 | 35.10 |
| Utility/Parks Worker III | 20% | 20% | 20% | 20% | 29.43 | 38.68 |
| City Manager | 5% | 5% | 5% | 8% | 59.00 | 85.96 |
| City Recorder | 5% | 5% | 5% | 5% | 33.77 | 49.77 |
| Finance Administrator/Office Manager | 5% | 5% | 5% | 5% | 49.95 | 73.62 |
| Office Administrator Utility | 0% | 0% | 0% | 25% | 21.14 | 27.79 |
| Assistant to City Manager/Planner | 5% | 5% | 5% | 2% | 30.21 | 49.77 |
| PW Contract Administrator | | 10% | 10% | 10% | 30.21 | 46.79 |
| City Engineer | 5% | 5% | 5% | 10% | 44.51 | 63.69 |
| Office Administrator Finance | 2% | 2% | 2% | 14% | 24.14 | 31.74 |
| TOTAL FTE'S | 21.7 | 21.7 | 21.7 | 20.4 | | |

| Storm Drainage Fund 26 | | | | | Proposed | Approved | Adopted |
|-------------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
| | Actual | Actual | Budget | Estimated | Budget | Budget | Budget |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 | FY 25-26 | FY 25-26 |
| Working capital carryover | \$ 830,829 | \$ 888,741 | \$ 1,597,635 | \$ 1,636,196 | \$ 2,266,834 | \$ 2,266,834 | \$ 2,266,834 |
| Current year resources | | | | | | | |
| Interest | \$ 23,448 | \$ 57,731 | \$ 35,000 | 86,700 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| Intergovernmental revenue | 1,745 | | | | \$ - | \$ - | \$ - |
| Charges for services | 382,771 | 930,450 | 986,568 | 995,525 | \$ 968,045 | \$ 968,045 | \$ 968,045 |
| Miscellaneous | | 1,733 | | | | | |
| Transfers | | | | | | | |
| Total current year resources | \$ 407,964 | \$ 989,914 | \$ 1,021,568 | \$ 1,082,225 | \$ 1,003,045 | \$ 1,003,045 | \$ 1,003,045 |
| Total resources | \$1,238,793 | \$ 1,878,655 | \$ 2,619,203 | \$ 2,718,421 | \$ 3,269,879 | \$ 3,269,879 | \$ 3,269,879 |
| Expenditures | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget | Budget | Budget |
| Personal services | \$ 111,253 | \$ 122,007 | \$ 398,489 | \$ 202,320 | \$ 320,273 | \$ 320,273 | \$ 320,273 |
| Material & services | 47,763 | 93,053 | 239,215 | 118,875 | \$ 256,522 | 256,522 | 256,522 |
| Capital outlay | 191,036 | 27,399 | 207,000 | 78,100 | \$ 1,385,000 | 1,385,000 | 1,385,000 |
| Transfers | 0 | 0 | 52,292 | 52,292 | 1,700 | 1,700 | 1,700 |
| Contingency | | | 1,722,207 | - | 1,306,384 | 1,306,384 | 1,306,384 |
| Total expenditures | \$ 350,052 | \$ 242,459 | \$ 2,619,203 | \$ 451,587 | \$ 3,269,879 | \$ 3,269,879 | \$ 3,269,879 |
| Ending working capital | \$ 888,741 | \$ 1,636,196 | \$ - | \$ 2,266,834 | \$ - | \$ - | \$ - |

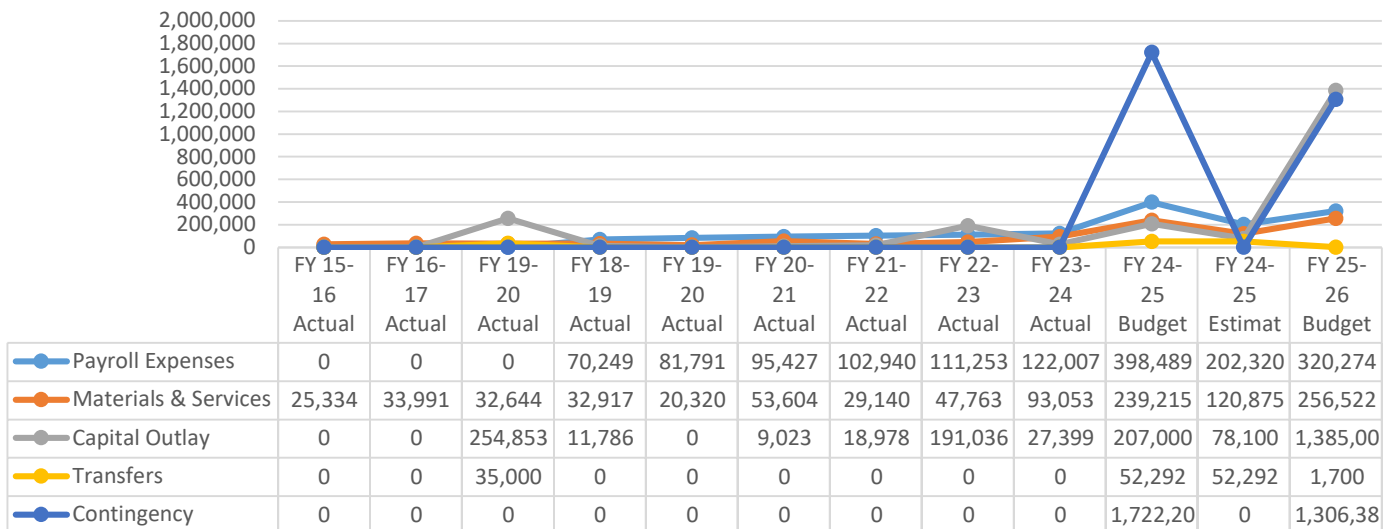
| Storm Drainage Expense Detail | | | | | | | |
|--------------------------------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| Account Number | Description | Actual | Actual | Budget | Estimate | Budget | |
| | | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 | |
| 26-260-107 | Department Salaries | 70,577 | 76,874 | 224,321 | 125,000 | 180,977 | |
| 26-260-142 | Overtime | 112 | 324 | 5,915 | 50 | 1,000 | |
| 26-260-146 | Health Insurance | 14,966 | 15,078 | 70,009 | 22,270 | 56,143 | |
| 26-260-148 | Retirement Benefits | 19,223 | 21,385 | 69,775 | 41,000 | 62,463 | |
| 26-260-150 | Social Security | 5,321 | 5,881 | 18,419 | 11,000 | 14,912 | |
| 26-260-152 | Workers Compensation | 1,055 | 2,466 | 10,050 | 3,000 | 4,779 | |
| | Payroll Expenses | 111,253 | 122,007 | 398,489 | 202,320 | 320,273 | |
| 26-260-200 | Building/Facilities Maintenance | 0 | 1,816 | 4,000 | 2,000 | 2,000 | |
| 26-260-201 | Building Lease | 0 | 0 | 0 | 0 | 2,450 | |
| 26-260-202 | Equipment Maintenance | 2,800 | 12,281 | 35,500 | 15,000 | 38,500 | |
| 26-260-203 | Maintenance Agreements | 1 | 579 | 1,690 | 1,000 | 6,030 | |
| 26-260-204 | Vehicle Maintenance | 37 | 749 | 2,000 | 1,000 | 2,000 | |
| 26-260-205 | Small Equipment | 68 | 2,188 | 7,000 | 5,000 | 6,500 | |
| 26-260-206 | Fuel, Oil & Lube | 3,802 | 5,020 | 9,150 | 5,500 | 6,650 | |
| 26-260-208 | Storm Drain Maintenance | 3,286 | 3,546 | 13,875 | 13,875 | 14,625 | |
| 26-260-216 | Office Supplies | 0 | 37 | 1,500 | 500 | 1,740 | |
| 26-260-217 | Utility Billing Costs | 12 | 9,344 | 12,900 | 11,500 | 13,200 | |
| 26-260-218 | Operational Supplies | 209 | 2,493 | 20,000 | 5,000 | 20,000 | |
| 26-260-228 | Utilities | 0 | 1,029 | 9,000 | 5,000 | 7,609 | |

| | | | | | | |
|------------|---------------------------------|----------------|----------------|------------------|----------------|------------------|
| 26-260-230 | Contractual/Professional | 33,498 | 22,409 | 76,750 | 31,000 | 65,668 |
| 26-260-231 | Contract Employment | 0 | 24,935 | 10,000 | 10,000 | 10,000 |
| 26-260-235 | Property Tax | 0 | 0 | 500 | 0 | 500 |
| 26-260-238 | Insurance | 0 | 0 | 0 | 0 | 38,500 |
| 26-260-240 | Travel/Training | 0 | 1,483 | 10,500 | 5,000 | 5,500 |
| 26-260-242 | Dues/Fees/Subscriptions | 3,936 | 4,130 | 15,550 | 5,000 | 6,250 |
| 26-260-244 | Publications/Notices/Adverti | 116 | 0 | 1,500 | 500 | 1,500 |
| 26-260-252 | Uniforms & Safety Equipment | 0 | 1,015 | 5,800 | 3,500 | 5,300 |
| 26-260-254 | Equipment Rental | 0 | 0 | 2,000 | 500 | 2,000 |
| | Materials & Services | 47,763 | 93,053 | 239,215 | 120,875 | 256,522 |
| 26-260-300 | Equipment Upgrades | 14,009 | 6,772 | 10,000 | 2,000 | 10,000 |
| 26-260-305 | Storm Drainage Improvements | 17,372 | 0 | 197,000 | 75,000 | 1,350,000 |
| 26-260-311 | Equipment Replacement | 159,655 | 20,626 | 0 | 1,100 | 25,000 |
| | Capital Outlay | 191,036 | 27,399 | 207,000 | 78,100 | 1,385,000 |
| 26-260-411 | Transfer to General Fund ISF | 0 | 0 | 52,292 | 52,292 | 1,700 |
| | Transfers | 0 | 0 | 52,292 | 52,292 | 1,700 |
| 26-260-600 | Contingency | 0 | 0 | 1,722,207 | 0 | 1,306,384 |
| | Contingency | 0 | 0 | 1,722,207 | 0 | 1,306,384 |
| 260 | STORM DRAINAGE FUND | 350,053 | 242,458 | 2,619,203 | 453,587 | 3,269,879 |

Storm Drainage 10 Year Fund Balance History



Storm Drainage 10 Year History



| STORM DRAINAGE 5yr CIP | | | | | | |
|-------------------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| Drywell Installations | 700,000 | 350,000 | | | 350,000 | |
| Creek Improvement Projects | 1,500,000 | 500,000 | | 500,000 | - | 500,000 |
| Stormwater Projects | 1,000,000 | 500,000 | 100,000 | 100,000 | 150,000 | 150,000 |
| Total | 3,200,000 | 1,350,000 | 100,000 | 600,000 | 500,000 | 650,000 |

STORMWATER DRAINAGE SDC FUND 28

PURPOSE:

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

VISION FOR THE YEAR:

The focus for this year will be to continue implementation of the updated Stormwater Master Plan and develop capacity adding infrastructure.

COMPLIANCE WITH COUNCIL PRIORITIES:

- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVES:

- Implement Stormwater Master Plan & CIP
- Stormwater Capacity Improvements

BUDGET NOTES:

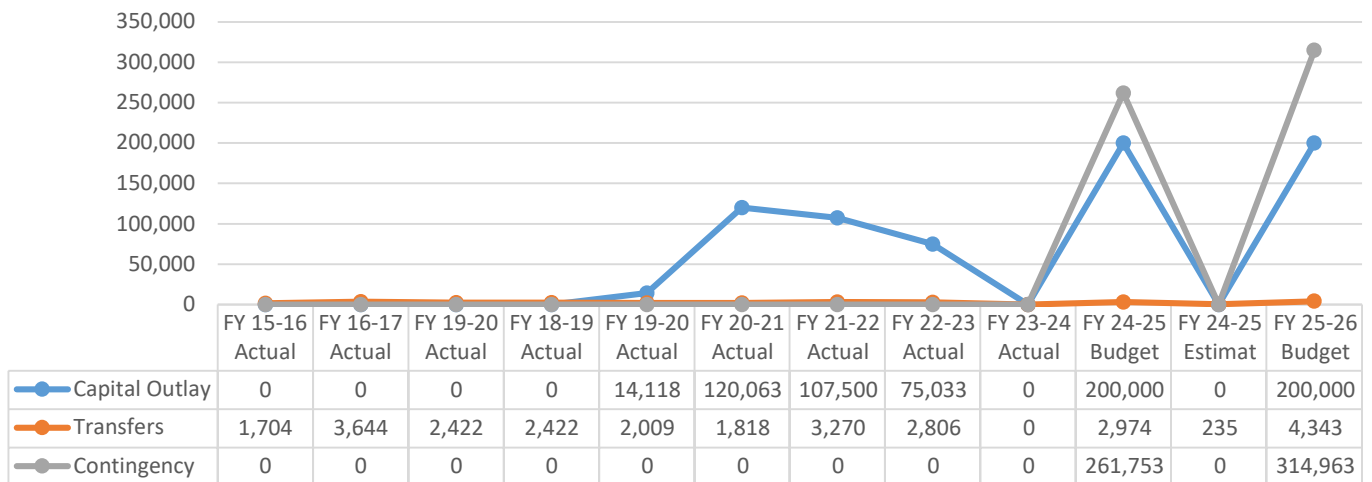
The Stormwater Drainage SDC fund has a working capital carryover of \$420,450. The fund expects to collect \$86,856 in SDC fees, and \$12,000 in interest income for a current year resource total of \$98,856. The total fund resources are \$519,306. For expenditures, the city has budgeted \$200,000 for capital outlay to construct Stormwater extra capacity projects. There will be a transfer of \$4,343 to the General Fund to cover administrative costs. The contingency is budgeted at \$314,963. The total expenditures for the Stormwater SDC fund are \$519,306.

Capital outlay projects for the 2025-2026 year consist of the implementation of the Stormwater Master Plan and construction of projects to be listed in the new Stormwater Master Plan CIP.

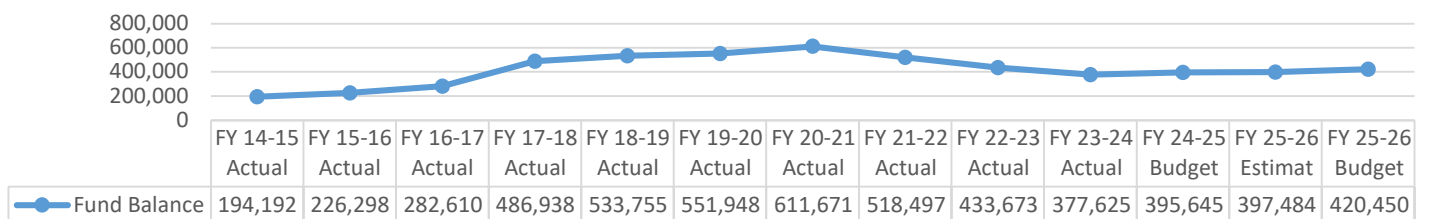
| <i>Storm Drainage SDC 28</i> | | | | | Proposed | Approved | Adopted |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Working capital carryover | \$ 433,673 | \$ 377,625 | \$ 395,645 | \$ 397,484 | \$ 420,450 | \$ 420,450 | \$ 420,450 |
| Current year resources | | | | | | | |
| Interest | \$ 11,225 | \$ 18,443 | \$ 9,600 | \$ 18,500 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Intergovernmental | | | | | | | |
| System development charges | 10,567 | 1,416 | 59,482 | 4,701 | 86,856 | 86,856 | 86,856 |
| Transfers | | | | | | | |
| Total current year resources | \$ 21,792 | \$ 19,859 | \$ 69,082 | \$ 23,201 | \$ 98,856 | \$ 98,856 | \$ 98,856 |
| Total resources | \$ 455,465 | \$ 397,484 | \$ 464,727 | \$ 420,685 | \$ 519,306 | \$ 519,306 | \$ 519,306 |
| | | | | | | | |
| Expenditures | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Material & services | | | | | | | |
| Capital outlay | 75,033 | - | 200,000 | - | 200,000 | 200,000 | 200,000 |
| Debt Service | | | | | | | |
| Principal | | | | | | | |
| Interest | | | | | | | |
| Transfers | 2,806 | - | 2,974 | 235 | 4,343 | 4,343 | 4,343 |
| Contingency | - | | 261,753 | | 314,963 | 314,963 | 314,963 |
| Total expenditures | \$ 77,839 | \$ - | \$ 464,727 | \$ 235 | \$ 519,306 | \$ 519,306 | \$ 519,306 |
| Unappropriated ending fund balance | | | | \$ - | \$ - | \$ - | \$ - |
| Ending working capital | \$ 377,626 | \$ 397,484 | \$ - | \$ 420,450 | \$ - | \$ - | \$ - |

| Storm Drainage SDC Expense Detail | | | | | | |
|-----------------------------------|-----------------------------|-----------------|-----------------|-----------------|-------------------|-----------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 28-280-312 | Council Approved Projects | 61,079 | 0 | 100,000 | 0 | 100,000 |
| 28-280-314 | Storm Drainage Improvements | 13,954 | 0 | 100,000 | 0 | 100,000 |
| | Capital Outlay | 75,033 | 0 | 200,000 | 0 | 200,000 |
| 28-280-400 | Transfers Out | 2,806 | 0 | 2,974 | 235 | 4,343 |
| | Transfers | 2,806 | 0 | 2,974 | 235 | 4,343 |
| 28-280-600 | Contingency | 0 | 0 | 261,753 | 0 | 314,963 |
| | Contingency | 0 | 0 | 261,753 | 0 | 314,963 |
| | STORM DRAINAGESDC | 77,839 | 0 | 464,727 | 235 | 519,306 |

Storm Drainage SDC Fund 10 Year History



Storm Drainage SDC Fund 10 Year History



STORM DRAINAGE SDC 5yr CIP

| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|---------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Stormwater Projects | 1,000,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total | 1,000,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 |

STREET SDC FUND 30

PURPOSE:

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

VISION FOR THE YEAR:

Continue capacity improvements of City Streets and Sidewalks.

COMPLIANCE WITH COUNCIL PRIORITIES:

Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVES:

- Continue Capacity Improvements
- Pursue Transportation Funding
- Promote SRTS Projects
- Identify and Construct Fuel Tax Projects

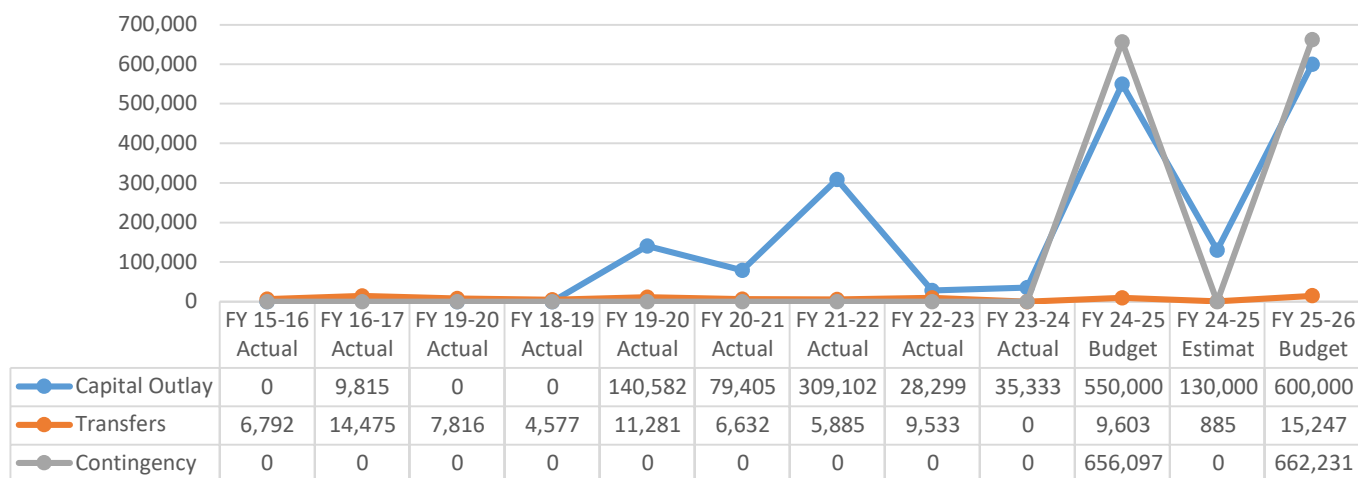
BUDGET NOTES:

The Street SDC fund is projected to have a beginning cash balance \$937,531. The fund anticipates a collection of SDC revenue of \$304,947 and interest revenue of \$35,000. Current year resources total \$339,947 making the total estimated fund resources at \$1,277,478. The proposed expenditures for the upcoming year are \$600,000 for Capital Outlay, a transfer to the General Fund of \$15,247 to cover administrative costs and a contingency of \$662,231.

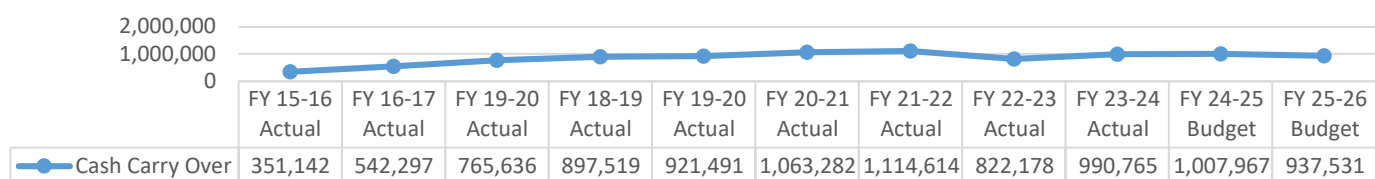
| Street SDC Fund 30 | | | | | | | |
|------------------------------|--------------|--------------|--------------|--------------|--------------------|--------------------|--------------------|
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Working capital carryover | \$ 822,178 | \$ 990,765 | \$ 988,646 | \$ 1,007,967 | \$ 937,531 | 937,531 | 937,531 |
| Current year resources | | | | | | | |
| Interest | \$ 24,164 | \$ 47,610 | \$ 35,000 | \$ 42,750 | \$ 35,000 | 35,000 | 35,000 |
| Intergovernmental | | | | - | - | - | - |
| System development charges | 182,255 | 4,924 | 192,054 | 17,700 | 304,947 | 304,947 | 304,947 |
| Misc. | | | | | | | |
| Transfers | | | | | | - | - |
| Total current year resources | \$ 206,419 | \$ 52,534 | \$ 227,054 | \$ 60,450 | \$ 339,947 | 339,947 | 339,947 |
| Total resources | \$ 1,028,597 | \$ 1,043,299 | \$ 1,215,700 | \$ 1,068,417 | \$ 1,277,478 | 1,277,478 | 1,277,478 |
| Expenditures | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Material & services | | | | | | | |
| Capital outlay | 28,299 | 35,333 | 550,000 | 130,000 | 600,000 | 600,000 | 600,000 |
| Debt Service | - | - | - | - | - | - | - |
| Transfers | 9,533 | - | 9,603 | 885 | 15,247 | 15,247 | 15,247 |
| Contingency | | | 656,097 | | 662,231 | 662,231 | 662,231 |
| Total expenditures | \$ 37,832 | \$ 35,333 | \$ 1,215,700 | \$ 130,885 | \$ 1,277,478 | \$ 1,277,478 | \$ 1,277,478 |
| Ending working capital | \$ 990,765 | \$ 1,007,966 | \$ - | \$ 937,532 | \$ - | \$ - | \$ - |

| Street SDC Expense Detail | | Actual | Actual | Budget | Estimate | Budget |
|---------------------------|---------------------------------|---------------|---------------|------------------|----------------|------------------|
| Account Number | Description | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 |
| 30-300-312 | Council Approved Projects | 0 | 11,029 | 50,000 | 5,000 | 0 |
| 30-300-314 | Street Extra Capacity Improv | 28,299 | 24,304 | 500,000 | 125,000 | 600,000 |
| | Capital Outlay | 28,299 | 35,333 | 550,000 | 130,000 | 600,000 |
| 30-300-402 | Transfer to GF SDC Admin. | 9,533 | 0 | 9,603 | 885 | 15,247 |
| | Transfers | 9,533 | 0 | 9,603 | 885 | 15,247 |
| 30-300-600 | Contingency | 0 | 0 | 656,097 | 0 | 662,231 |
| | Contingency | 0 | 0 | 656,097 | 0 | 662,231 |
| | Street SDC Total Expense | 37,832 | 35,333 | 1,215,700 | 130,885 | 1,277,478 |

Street SDC Fund 10 Year History



Street SDC Fund 10 Year Fund Balance History

**STREET SDC 5yr CIP**

| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|------------------------|----------------|----------------|----------|----------|----------------|----------|
| JP West Improvements | 300,000 | - | - | - | 300,000 | - |
| SE 3rd Place Sidewalks | 300,000 | 300,000 | - | - | - | - |
| Vine Street Sidewalks | 300,000 | 300,000 | - | - | - | - |
| Total | 900,000 | 600,000 | - | - | 300,000 | - |

PARK SDC FUND 35

PURPOSE:

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

VISION FOR THE YEAR:

The Parks SDC Fund will focus on the development of the Grabhorn parcel as a new facility

COMPLIANCE WITH COUNCIL PRIORITIES:

- 2.3 – Research and implement methods to provide sustainable funding for infrastructure
- 3.2 – Develop and enhance outdoor recreation opportunities and amenities
- 3.3 – Create, promote and support local recreation programming and community events

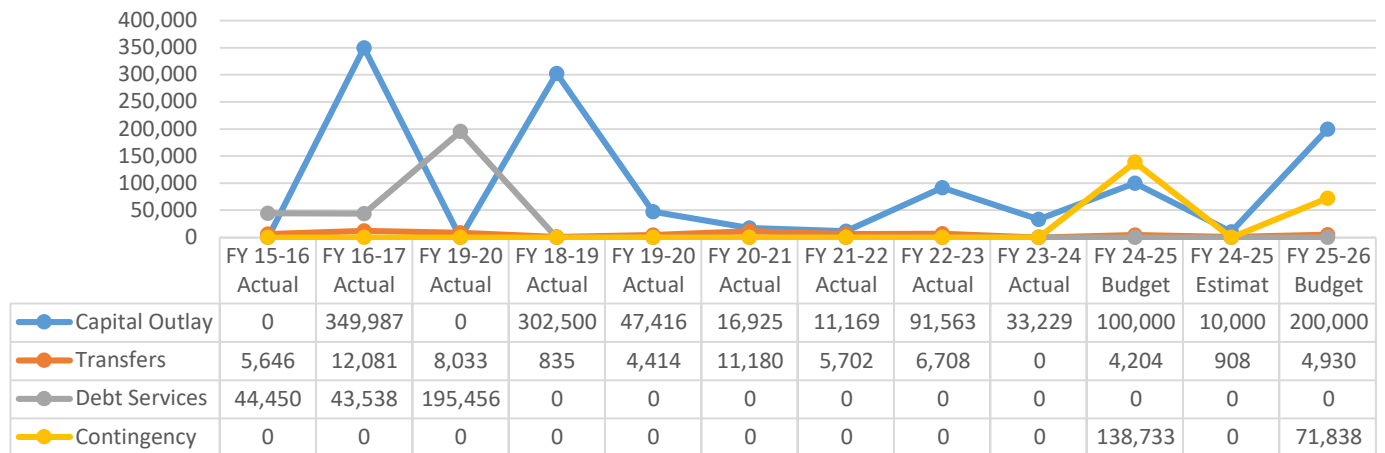
BUDGET NOTES:

For FY 2025-26, the working capital carryover for the Parks SDC fund is \$173,160. The City anticipates \$5,000 in interest revenue and \$98,608 in SDC revenue. The total fund revenue is \$103,608, bringing the total resources to \$276,768. For expenditures, the City has budgeted for \$200,000 in capital outlay, and a transfer of \$4,930 to the General Fund to cover administrative costs. The fund has a contingency of \$71,837. The City has applied for a \$1,000,000 grant through the Local Government Grants Program for the construction of the Grabhorn parcel and a new city park. Engineer's estimates for this project are in excess of \$2,000,000 and will require grant, SDC and Park Department funds to construct.

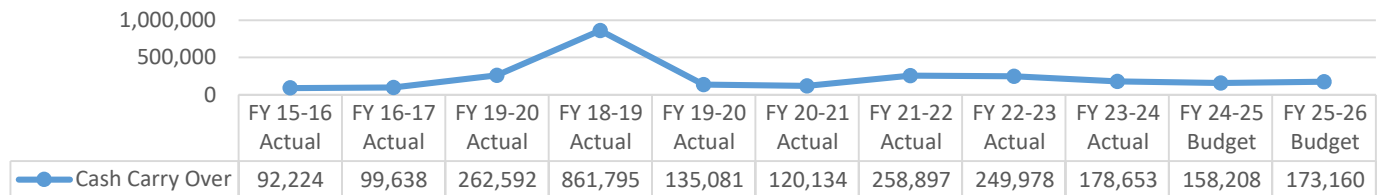
| <i>Parks SDC Fund 35</i> | | | | | | | |
|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Working capital carryover | \$ 249,978 | \$ 178,653 | \$ 153,853 | \$ 158,208 | \$ 173,160 | \$ 173,160 | \$ 173,160 |
| Current year resources | | | | | | | |
| Interest | \$ 5,739 | \$ 7,732 | \$ 5,000 | \$ 7,700 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Intergovernmental Revenue | \$ - | \$ - | - | - | - | - | - |
| System development charges | 21,207 | 5,052 | 84,084 | 18,160 | 98,608 | 98,608 | 98,608 |
| Transfers | | | | 0 | 0 | 0 | 0 |
| Long-term debt proceeds | | | | | | | |
| Total current year resources | \$ 26,946 | \$ 12,784 | \$ 89,084 | \$ 25,860 | \$ 103,608 | \$ 103,608 | \$ 103,608 |
| Total resources | \$ 276,924 | \$ 191,437 | \$ 242,937 | \$ 184,068 | \$ 276,768 | \$ 276,768 | \$ 276,768 |
| | | | | | | | |
| Expenditures | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Capital outlay | \$ 91,563 | \$ 33,229 | \$ 100,000 | \$ 10,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| Transfers | 6,708 | 0 | 4,204 | 908 | 4,930 | 4,930 | 4,930 |
| Contingency | | | 138,733 | | 71,837 | 71,837 | 71,837 |
| Total expenditures | \$ 98,271 | \$ 33,229 | \$ 242,937 | \$ 10,908 | \$ 276,768 | \$ 276,768 | \$ 276,768 |
| Ending working capital | \$ 178,653 | \$ 158,208 | \$ - | \$ 173,160 | \$ - | \$ - | \$ - |

| Park SDC Expense Detail | | Actual | Actual | Budget | Estimate | Budget |
|-------------------------|--------------------------------|---------------|---------------|----------------|---------------|----------------|
| Account Number | Description | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 |
| 35-350-312 | Council Approved Projects | 82,705 | 0 | 0 | 0 | 0 |
| 35-350-314 | Parks Extra Capacity Improve | 8,858 | 33,229 | 100,000 | 10,000 | 200,000 |
| | Capital Outlay | 91,563 | 33,229 | 100,000 | 10,000 | 200,000 |
| 35-350-902 | Transfer to GF SDC Admin | 6,708 | 0 | 4,204 | 908 | 4,930 |
| 35-350-903 | Transfer to Park | 0 | 0 | 0 | 0 | 0 |
| | Transfers | 6,708 | 0 | 4,204 | 908 | 4,930 |
| 35-350-600 | Contingency | 0 | 0 | 138,733 | 0 | 71,838 |
| | Contingency | 0 | 0 | 138,733 | 0 | 71,838 |
| | Parks SDC Expense Total | 98,271 | 33,229 | 242,937 | 10,908 | 276,768 |

Parks SDC Fund 10 Year History



Parks SDC 10 Year Fund Balance History



| PARKS SDC 5yr CIP | | | | | | |
|-----------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| Capman Landing-New | 1,838,000 | - | - | 100,000 | - | - |
| Columbia Airpark East - New | 621,000 | - | - | - | - | - |
| Grabhorn parcel - New | 3,271,847 | 200,000 | 100,000 | - | - | 400,000 |
| Vista Park-New | 904,000 | - | - | - | 100,000 | - |
| Total | 6,634,847 | 200,000 | 100,000 | 100,000 | 100,000 | 400,000 |

POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

The restricted reserves for the Pool Fund will be moved to a Committed Fund Balance account in the General Fund. This fund will be deleted after working out the details with our auditor. Those funds will be maintained if a pool is eventually funded.

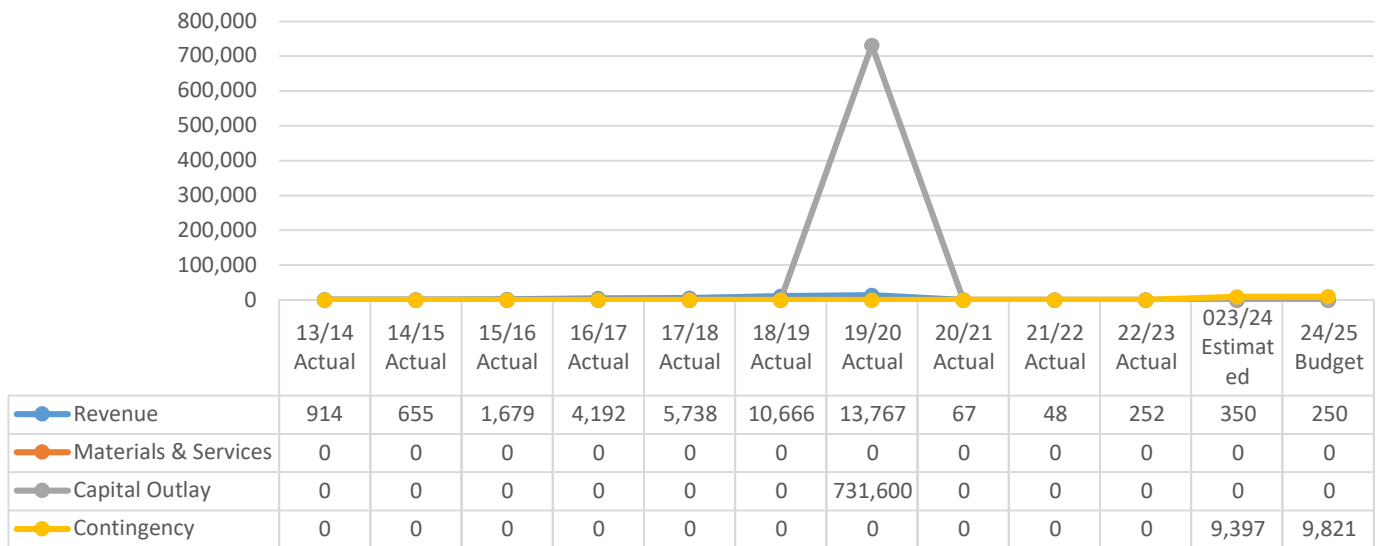
BUDGET NOTES:

The Pool fund has a beginning cash position of \$9,844. No interest will accrual in fiscal year 25-26. Total fund resources are \$9,844. We are budgeting to transfer the fund balance to the General Fund Reserve account.

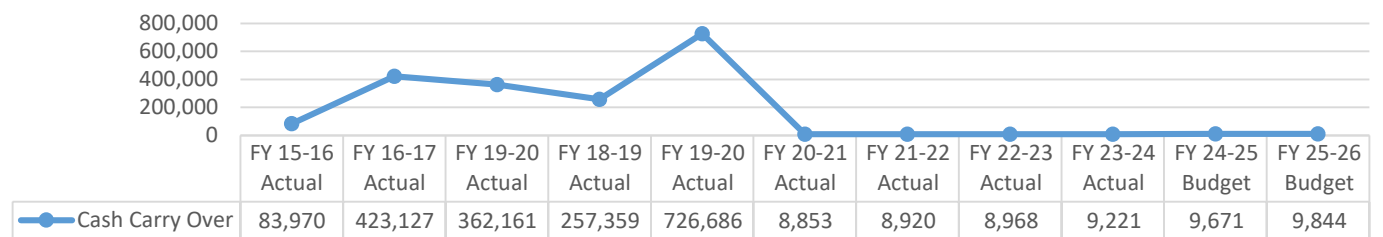
| <i>Pool Fund 15</i> | | | | | Proposed | Approved | Adopted |
|-------------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
| | Actual | Actual | Budget | Estimated | Budget | Budget | Budget |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 | FY 25-26 | FY 25-26 |
| Working capital carryover | \$ 8,968 | \$ 9,221 | \$ 9,147 | \$ 9,474 | \$ 9,844 | \$ 9,844 | \$ 9,844 |
| Current year resources | | | | | | | |
| Interest | 253 | 253 | 250 | 370 | - | - | - |
| Intergovernmental | \$ - | \$ - | | - | - | - | - |
| Transfers | | | | - | - | - | - |
| Total current year resources | \$ 253 | \$ 253 | \$ 250 | 370 | - | - | - |
| Total resources | \$ 9,221 | \$ 9,474 | \$ 9,397 | 9,844 | 9,844 | 9,844 | 9,844 |
| | | | | | | | |
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Expenditures | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget | Budget | Budget |
| | | | | | FY 25-26 | FY 25-26 | FY 25-26 |
| Materials & services | | | \$ - | - | - | - | - |
| Capital outlay | \$ - | \$ - | \$ - | - | - | - | - |
| Debt service | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Transfers | | | | - | 9,844 | 9,844 | 9,844 |
| Contingency | | | 9,397 | | | | |
| Total expenditures | \$ - | \$ - | \$ 9,397 | - | 9,844 | 9,844 | 9,844 |
| Ending working capital | \$ 9,221 | \$ 9,474 | \$ - | \$ 9,844 | \$ - | \$ - | \$ - |

| Pool Fund Expense Detail | | Actual | Actual | Budget | Estimate | Budget |
|--------------------------|----------------------------|----------|----------|--------------|----------|--------------|
| Account Number | Description | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | FY 25-26 |
| 15-150-242 | Dues, Fees & Subscriptions | 0 | 0 | 0 | 0 | 0 |
| | Materials & Services | 0 | 0 | 0 | 0 | 0 |
| 15-150-326 | Council Approved Transfer | 0 | 0 | 0 | 0 | 9,844 |
| | Transfers | 0 | 0 | 0 | 0 | 9,844 |
| 15-150-600 | Contingency | 0 | 0 | 9,821 | 0 | 0 |
| | Contingency | 0 | 0 | 9,821 | 0 | 0 |
| Pool Fund Total Expense | | 0 | 0 | 9,821 | 0 | 9,844 |

Pool Fund 10 Year History



Pool Fund 10 Year Fund Balance History



UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

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

VISION FOR THE YEAR:

No staffing reductions are anticipated in this current budget year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

BUDGET NOTES:

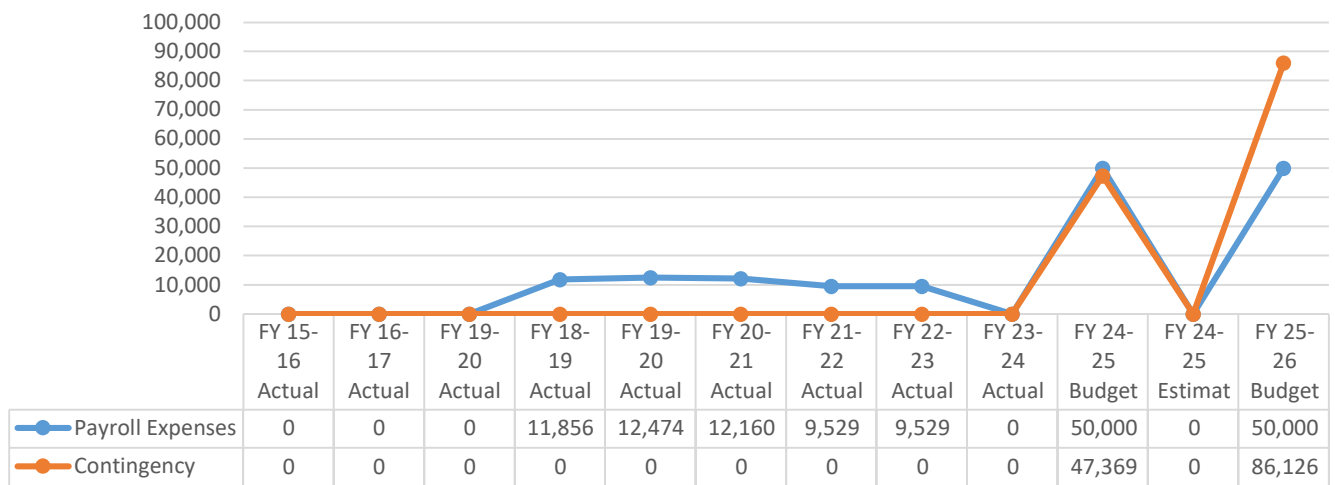
The proposed budget has a beginning cash position of \$96,726, interest income of \$1,600, and total fund resources are \$98,326. There is a budgeted expenditure of \$50,000 in personnel services to cover any claims but the City is not anticipating any new claims. The fund has a contingency of \$48,326.

| Unemployment Fund 87 | | | | | | |
|-------------------------------------|----|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Resources | | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Budget FY 25-26 |
| Working capital carryover | \$ | 95,874 | 88,791 | 96,369 | 93,126 | 96,726 |
| Current year resources | | | | | | |
| Interest | | 2,446 | 4,335 | 1000 | 3600 | 1600 |
| Transfers | | 0 | 0 | | 0 | 0 |
| Total current year resources | \$ | 2,446 | 4,335 | 1000 | 3600 | 1600 |
| Total Resources | \$ | 98,320 | 93,126 | 97,369 | 96,726 | 98,326 |
| | | Actual FY 21-22 | Actual FY 22-23 | Budget FY 23-24 | Estimated FY 23-24 | Budget FY 24-25 |
| Expenditures | | | | | | |
| Personnel Services | \$ | 9,529 | 0 | 50,000 | 0 | 50,000 |
| Contingency | | | | 47,369 | | 48,326 |
| Total Expenditures | \$ | 9,529 | 0 | 97,369 | 0 | 98,326 |
| Ending working capital | \$ | 88,791 | 93,126 | 0 | 96,726 | 0 |

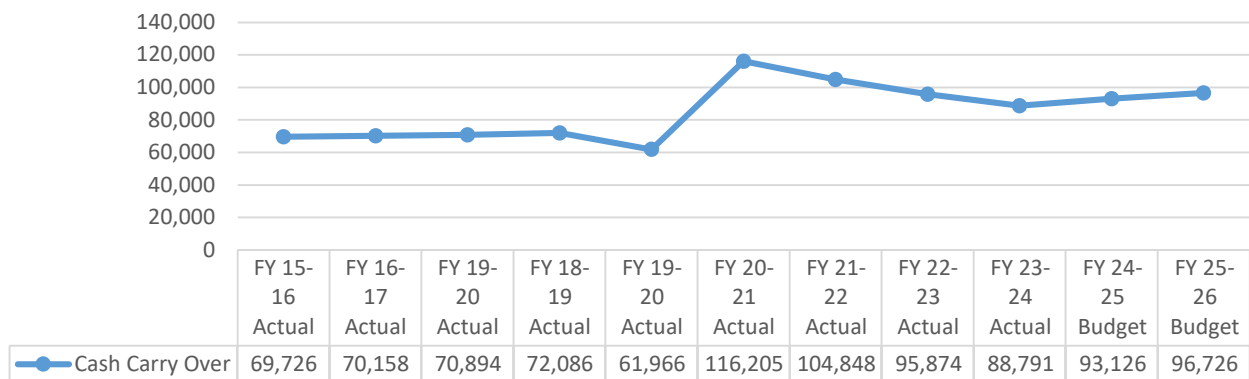
Unemployment Expense Detail

| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
|----------------|--|--------------------|--------------------|--------------------|----------------------|--------------------|
| 87-870-154 | Unemployment Insurance Benef | 9,529 | 0 | 50,000 | 0 | 50,000 |
| | Payroll Expenses | 9,529 | 0 | 50,000 | 0 | 50,000 |
| 87-870-600 | Contingency | 0 | 0 | 47,369 | 0 | 48,326 |
| | Contingency | 0 | 0 | 47,369 | 0 | 48,326 |
| | Unemployment Fund Total Expense | 9,529 | 0 | 97,369 | 0 | 98,326 |

Unemployment Fund 10 Year History



Unemployment 10 Year Fund Balance History



UTILITY WATER FUND 40

PURPOSE:

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

VISION FOR THE YEAR:

This year’s focus will be to complete the construction of the new 3.0 MG reservoir and basalt well, new generator at Miller Treatment Plant, water distribution pipeline replacement in the NW portion of the city, water-loss reduction and SCADA upgrades.

COMPLIANCE WITH COUNCIL PRIORITIES:

- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVES:

- Explore Future Water Sources
- Address Aging Infrastructure
- Distribution Engineering & Replacement
- Distribution improvements
- Plant optimization
- SCADA upgrades
- Meter replacement

BUDGET NOTES:

For the 2025-26 budget year, the Water Fund will begin with a cash carryover of \$3,442,039. The Fund expects to collect \$2,723,126 in service charges, \$3,250,000 intergovernmental revenue, \$2,950,000 in debt proceeds and \$120,000 in interest. The total fund resources are \$12,485,165. Proposed expenditures in the water fund include: \$1,356,689 for Personal Services, \$914,357 for Materials and Services and \$6,145,000 for Capital Outlay. The fund budgets \$81,439 for debt service, \$481,392 for transfers and a projected contingency of \$3,506,288.

Capital Outlay items identified in this year’s budget include the items discussed in the vision of the year and some additional items identified for facility R&R.

PERCENTAGE OF TIME ALLOCATION:

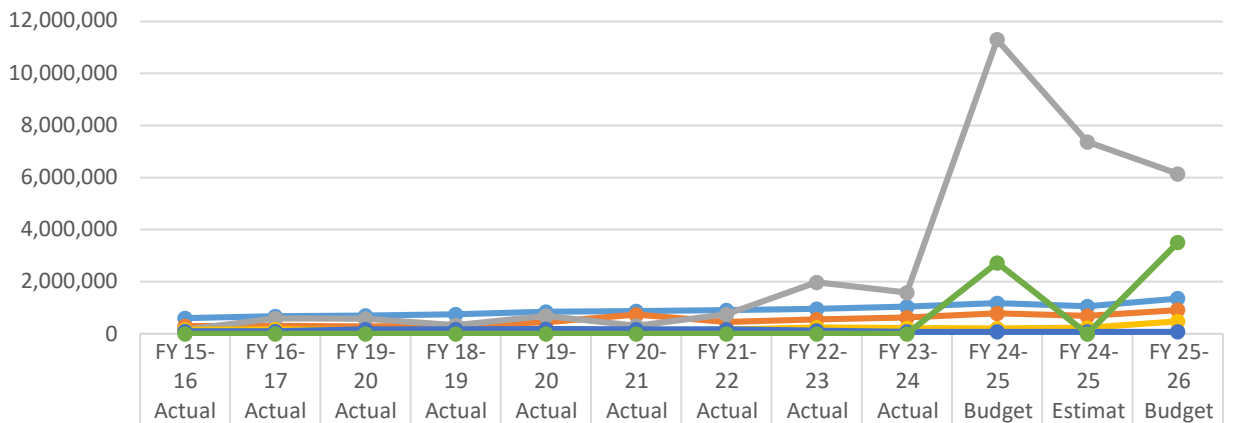
| Water Fund | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|----------------------------|-------|-------|-------|-------|----------------|----------------|
| Public Works Director | 35% | 35% | 35% | 35% | 49.95 | 73.62 |
| Treatment Plant Supervisor | 100% | 100% | 100% | 100% | 38.74 | 63.37 |
| Utility/Parks Worker I | 70% | 70% | 70% | 90% | 21.78 | 24.79 |
| Utility/Parks Worker II | 35% | 70% | 70% | 75% | 26.69 | 35.10 |
| Utility/Parks Worker III | 70% | 70% | 70% | 55% | 29.43 | 38.68 |
| Utility Supervisor | 35% | 35% | 35% | 35% | 38.74 | 63.37 |
| Operator I | 50% | 50% | 100% | 100% | 26.71 | 35.10 |
| Operator II | 100% | 100% | 100% | 100% | 29.43 | 38.68 |
| Operator III | 0% | 0% | 0% | 0% | 32.47 | 42.68 |

| | | | | | | |
|--------------------------------------|-------------|-------------|-------------|-------------|-------|-------|
| Assistant to City Manager | 23% | 23% | 23% | | | |
| PW Contract Administrator | 30% | 30% | 30% | 30% | 30.21 | 46.87 |
| City Recorder | 22% | 22% | 22% | 22% | 33.71 | 49.77 |
| City Manager | 23% | 23% | 23% | 25% | 59.00 | 85.96 |
| Finance Administrator/Office Manager | 22% | 22% | 22% | 22% | 49.95 | 73.62 |
| Office Administrator Finance | 44% | 44% | 44% | 20% | 24.14 | 31.74 |
| Office Administrator Utility | | | | 30% | 21.14 | 27.79 |
| Assistant to City Manager/Planner | | | | 2% | 36.06 | 49.77 |
| City Engineer | 30% | 30% | 15% | 15% | 44.51 | 63.69 |
| TOTAL FTE's | 6.89 | 7.24 | 7.24 | 7.56 | | |

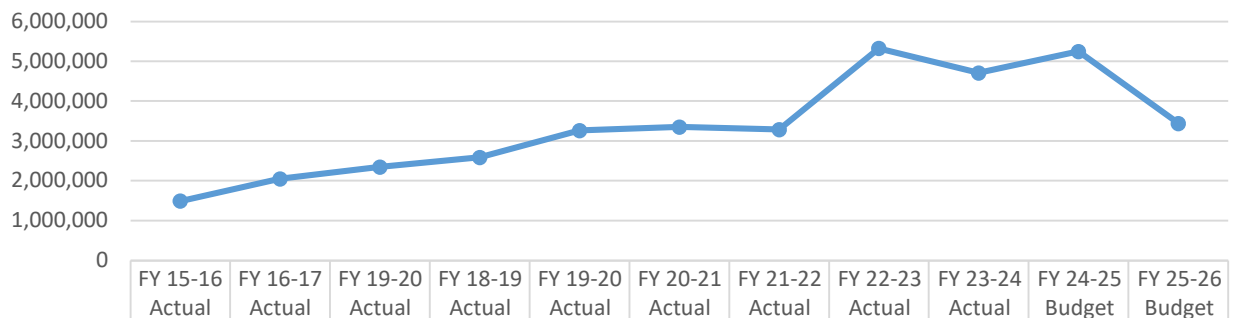
| Utility Water Fund 40 | | | | | | | |
|-------------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|-----------------|-----------------|
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget | Budget | Budget |
| | | | | | FY 25-26 | FY 25-26 | FY 25-26 |
| Working capital carryover | \$ 5,327,018 | \$ 4,711,069 | \$ 5,248,020 | \$ 4,500,101 | \$ 3,442,039 | \$ 3,442,039 | \$ 3,442,039 |
| Current year resources | | | | | | | |
| Interest | \$ 141,071 | \$ 225,608 | \$ 30,000 | 200,000 | 120,000 | 120,000 | 120,000 |
| Charges for services | 2,624,144 | 2,636,237 | 2,805,370 | 2,926,175 | 2,723,126 | 2,723,126 | 2,723,126 |
| Miscellaneous | 683 | 14,501 | 0 | 5,000 | - | - | - |
| Intergovernmental | 469,000 | 464,285 | 5,225,000 | 5,225,000 | 3,250,000 | 3,250,000 | 3,250,000 |
| Long Term Debt Proceeds | | | 2,950,000 | | 2,950,000 | 2,950,000 | 2,950,000 |
| Total current year resources | \$ 3,234,898 | \$ 3,340,631 | \$ 11,010,370 | \$ 8,356,175 | \$ 9,043,126 | \$ 9,043,126 | \$ 9,043,126 |
| Total resources | \$ 8,561,916 | \$ 8,051,700 | \$ 16,258,390 | \$ 12,856,276 | \$ 12,485,165 | \$ 12,485,165 | \$ 12,485,165 |
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Expenditures | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget | Budget | Budget |
| | | | | | FY 25-26 | FY 25-26 | FY 25-26 |
| Personal services | \$ 954,268 | \$ 1,042,463 | \$ 1,176,331 | 1,055,000 | \$ 1,356,689 | \$ 1,356,689 | \$ 1,356,689 |
| Materials and services | 544,744 | 622,981 | 779,260 | 680,910 | \$ 914,357 | 914,357 | 914,357 |
| Capital outlay | 1,981,619 | 1,581,720 | 11,300,000 | 7,370,000 | \$ 5,945,000 | 6,145,000 | 6,145,000 |
| Debt service | | | | | | | |
| Principal S03003B | 61,178 | 63,429 | 65,763 | 65,763 | 68,183 | 68,183 | 68,183 |
| Interest S03003B | 20,261 | 18,010 | 15,676 | 15,676 | 13,256 | 13,256 | 13,256 |
| Equipment Lease | 40,677 | - | - | - | - | - | - |
| Equipment Lease Interest | - | - | - | - | - | - | - |
| Transfers | 243,196 | 222,996 | 201,888 | 226,888 | 481,392 | 481,392 | 481,392 |
| Contingency | | | 2,719,472 | - | 3,706,288 | 3,506,288 | 3,506,288 |
| Total expenditures | \$ 3,845,943 | \$ 3,551,599 | \$ 16,258,390 | \$ 9,414,237 | \$ 12,485,165 | \$ 12,485,165 | \$ 12,485,165 |
| | | | | | \$ 12,485,165 | \$ 12,485,165 | \$ 12,485,165 |
| Other requirements | | | | | | | |
| Unappropriated ending fund bala | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending working capital | \$ 4,715,974 | \$ 4,500,101 | \$ - | \$ 3,442,039 | \$ - | \$ (0) | \$ (0) |

| Water Fund Expense Detail | | | | | | |
|----------------------------------|---------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 40-400-107 | Department Salaries | 593,455 | 645,893 | 707,305 | 650,000 | 798,175 |
| 40-400-142 | Overtime | 708 | 2,811 | 19,454 | 1,000 | 1,000 |
| 40-400-146 | Health Insurance | 140,645 | 144,722 | 184,938 | 150,000 | 215,879 |
| 40-400-148 | Retirement Benefits | 169,507 | 191,450 | 198,174 | 185,000 | 256,197 |
| 40-400-150 | Social Security | 44,436 | 48,939 | 53,049 | 49,000 | 65,895 |
| 40-400-152 | Worker's Compensation | 5,517 | 8,648 | 13,411 | 20,000 | 19,543 |
| | Payroll Expenses | 954,268 | 1,042,463 | 1,176,331 | 1,055,000 | 1,356,689 |
| 40-400-200 | Building/Facilities Maintena | 17,048 | 13,176 | 36,500 | 36,500 | 39,500 |
| 40-400-201 | Building Lease | 0 | 0 | 0 | 0 | 3,919 |
| 40-400-202 | Equipment Maintenance | 21,356 | 25,157 | 55,750 | 50,000 | 52,550 |
| 40-400-203 | Maintenance Agreements | 2,287 | 1,962 | 3,100 | 3,000 | 16,650 |
| 40-400-204 | Vehicle Maintenance | 3,168 | 2,448 | 7,000 | 4,000 | 7,000 |
| 40-400-205 | Small Equipment | 3,311 | 6,637 | 24,500 | 20,000 | 22,500 |
| 40-400-206 | Fuel/Oil/Lube | 11,100 | 10,222 | 17,650 | 12,000 | 15,650 |
| 40-400-216 | Office Supplies | 0 | 1,371 | 1,500 | 2,000 | 2,040 |
| 40-400-217 | Utility Billing Costs | 12,738 | 25,352 | 31,500 | 31,500 | 32,100 |
| 40-400-218 | Operational Supplies | 34,598 | 31,228 | 42,750 | 42,750 | 47,000 |
| 40-400-224 | Chemicals | 69,308 | 64,253 | 94,350 | 94,350 | 104,450 |
| 40-400-227 | Electrical Operation | 72,738 | 64,797 | 80,460 | 80,460 | 73,500 |
| 40-400-228 | Utilities | 28,857 | 24,773 | 26,400 | 30,000 | 38,893 |
| 40-400-230 | Contractual/Professional | 213,571 | 274,079 | 260,850 | 200,000 | 293,975 |
| 40-400-231 | Contract Employment | 0 | 29,077 | 15,000 | 10,000 | 15,000 |
| 40-400-234 | Miscellaneous | 55 | 0 | 0 | 0 | 0 |
| 40-400-235 | Property Tax | 572 | 564 | 750 | 600 | 750 |
| 40-400-238 | Insurance | 0 | 0 | 0 | 0 | 73,500 |
| 40-400-240 | Travel/Training | 6,710 | 10,748 | 14,000 | 12,000 | 13,500 |
| 40-400-242 | Dues/Fees/Subscriptions | 41,669 | 35,857 | 49,450 | 40,000 | 42,180 |
| 40-400-244 | Publications/Notices/Adverti | 4,701 | 0 | 5,000 | 2,000 | 5,000 |
| 40-400-252 | Uniforms/Safety | 956 | 1,283 | 7,750 | 7,750 | 9,700 |
| 40-400-254 | Equipment Rental | 0 | 0 | 5,000 | 2,000 | 5,000 |
| | Materials & Services | 544,744 | 622,981 | 779,260 | 680,910 | 914,357 |
| 40-400-300 | Equipment | 14,010 | 15,540 | 70,000 | 130,000 | 100,000 |
| 40-400-310 | Infrastructure Upgrades | 1,807,954 | 1,493,988 | 11,170,000 | 7,200,000 | 5,990,000 |
| 40-400-311 | Equipment Replacement | 159,655 | 72,192 | 60,000 | 40,000 | 55,000 |
| | Capital Outlay | 1,981,619 | 1,581,720 | 11,300,000 | 7,370,000 | 6,145,000 |
| 40-400-411 | Transfer to Unemployment Fun | 0 | 0 | 0 | 0 | 0 |
| 40-400-412 | Transfer to General Fund ISF | 138,666 | 97,996 | 101,888 | 101,888 | 5,450 |
| 40-400-413 | Transfer to Wastewater | 0 | 0 | 100,000 | 0 | 375,942 |
| 40-400-414 | Transfer to Water SDC | 104,530 | 125,000 | 0 | 125,000 | 100,000 |
| | Transfers | 243,196 | 222,996 | 201,888 | 226,888 | 481,392 |
| 40-400-511 | Principal SO3003B | 61,178 | 63,429 | 65,763 | 63,429 | 68,183 |
| 40-400-513 | Interest SO3003B | 20,261 | 18,010 | 15,676 | 18,010 | 13,256 |
| | Debt Services | 122,116 | 81,439 | 81,439 | 81,439 | 81,439 |
| 40-400-600 | Contingency | 0 | 0 | 2,719,472 | 0 | 3,506,288 |
| | Contingency | 0 | 0 | 2,719,472 | 0 | 3,506,288 |
| | Water Fund Total Expense | 3,845,943 | 3,551,599 | 16,258,390 | 9,414,237 | 12,485,165 |

Utility Water Fund 10 Year History



Utility Water 10 Year Fund Balance History



WATER 5 yr CIP

| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|--------------------------|-----------|-----------|----------|----------|----------|----------|
| Mid-sized Dump Truck | 55,000 | 55,000 | | | | |
| Meter Replacement | 250,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Pump & Valve Replacement | 300,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Distribution Engineering | 450,000 | 50,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Distribution Replacement | 1,800,000 | 800,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Basalt Well | 1,300,000 | 1,300,000 | - | - | - | - |
| 3.0MG Reservoir | 3,200,000 | 3,200,000 | - | - | - | - |

| | | | | | | |
|---------------------------------|------------------|------------------|----------------|----------------|----------------|----------------|
| High Zone Reservoir Evaluations | 20,000 | 20,000 | - | - | - | - |
| Miller Plant Generator | 200,000 | 200,000 | - | - | - | - |
| Keys Lab Repair | 50,000 | 20,000 | 30,000 | - | - | - |
| NW Booster Pump & Pressure Zone | 350,000 | - | - | 100,000 | 250,000 | - |
| SCADA Upgrades | 600,000 | 150,000 | 150,000 | 100,000 | 100,000 | 100,000 |
| Treatment Plant Optimization | 240,000 | 40,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Miller Plant Roof Repair | 200,000 | 200,000 | | | | |
| Total | 9,015,000 | 6,145,000 | 690,000 | 710,000 | 860,000 | 610,000 |

WATER SDC FUND 50

PURPOSE:

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

VISION FOR THE YEAR:

This Fund's focus will be to identify future water sources and design capacity improving distribution projects.

COMPLIANCE WITH COUNCIL PRIORITIES:

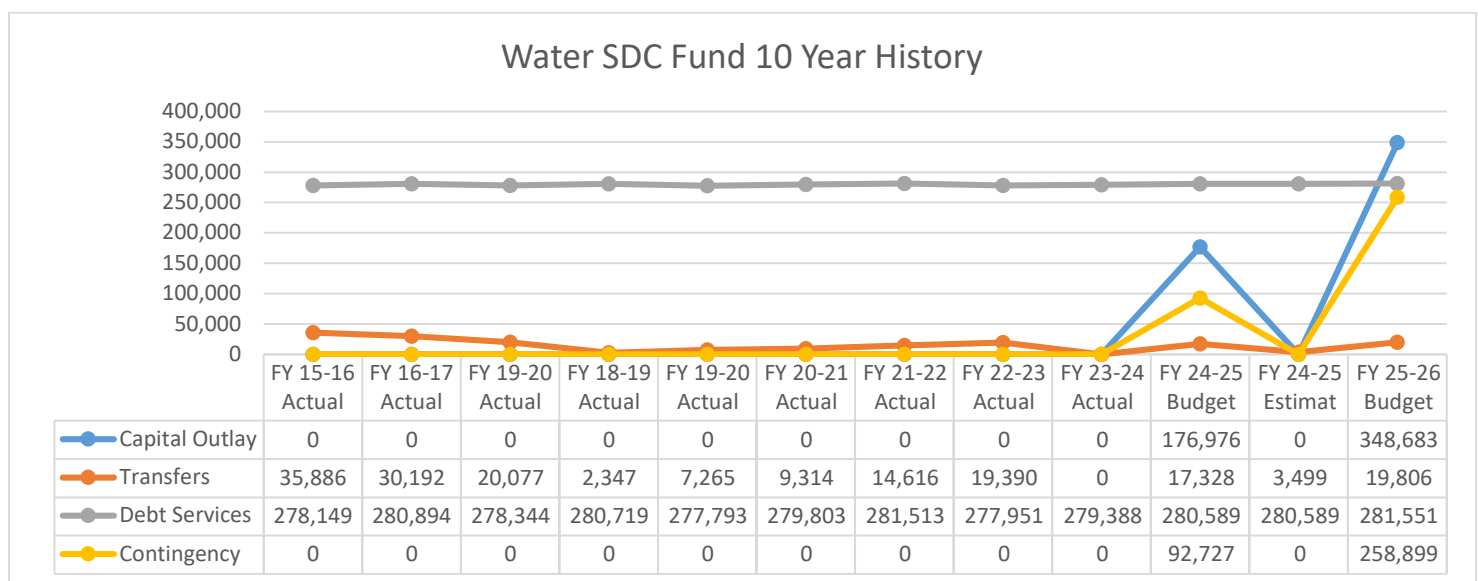
- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVES:

- Address future capacity needs for water infrastructure

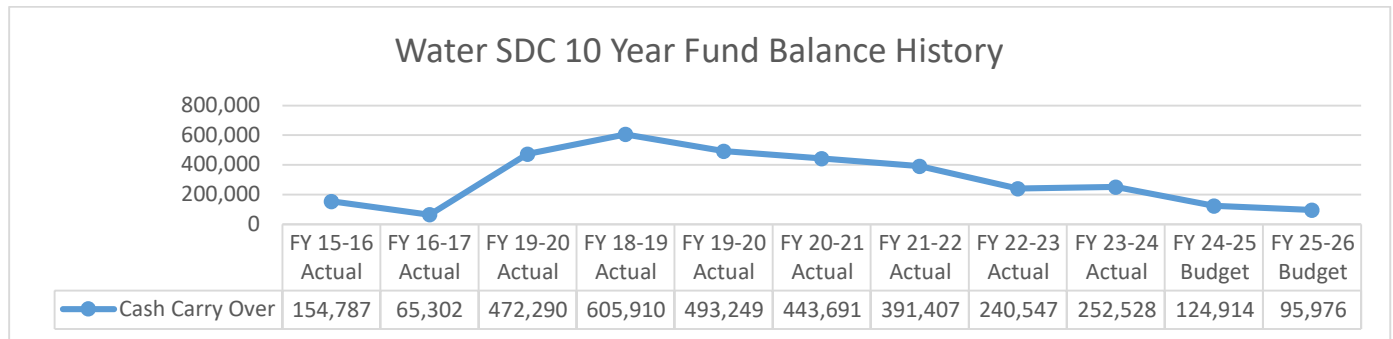
BUDGET NOTES:

For the 2025-26 budget year, the Water SDC fund begins the year with a projected beginning cash amount of \$95,976. Projected revenue is \$812,963, coming from three sources: \$4,000 from interest, \$360,280 from Water SDC's and \$348,683 from a deposit made in a prior year to fund the reservoir and well. Total fund resources are \$908,939. Expenses within the fund include debt service in the amount of \$281,551. This is to make principal and interest payments on loans G03003, maturing in 2028, and S03003, maturing in 2035. The fund anticipates a transfer of \$19,806 to the General Fund for SDC administration and a contingency of \$258,899 for a total in expenditures of \$908,939.



| Water SDC 50 | | | | | | | |
|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Working capital carryover | \$ 240,547 | \$ 252,528 | \$ 103,340 | \$ 124,915 | \$ 95,976 | \$ 95,976 | \$ 95,976 |
| Current year resources | | | | | | | |
| Interest | \$ 4,665 | \$ 6,495 | \$ 4,000 | \$ 1,650 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| Intergovernmental | | | | | 348,683 | 348,683 | 348,683 |
| System development charge | 200,126 | 20,279 | 360,280 | \$ 153,499 | \$ 360,280 | 360,280 | 360,280 |
| Long-term debt proceeds | | | | | | | |
| Transfer in Utility Fund | 104,530 | 125,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total current year resources | \$ 309,321 | \$ 151,775 | \$ 464,280 | \$ 255,149 | \$ 812,963 | \$ 812,963 | \$ 812,963 |
| Total resources | \$ 549,868 | \$ 404,303 | \$ 567,620 | \$ 380,064 | \$ 908,939 | \$ 908,939 | \$ 908,939 |
| | | | | | | | |
| Expenditures | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Capital outlay | \$ - | \$ - | \$ 176,976 | \$ - | \$ 348,683 | \$ 348,683 | \$ 348,683 |
| Improvements | | | | | | | |
| Debt Service | | | | | | | |
| Principle G03003 | 90,659 | 96,403 | 102,182 | 102,182 | 107,998 | 107,998 | 107,998 |
| Interest G03003 | 29,490 | 25,184 | 20,605 | 20,605 | 15,751 | 15,751 | 15,751 |
| Principle S03003 | \$ 138,563 | \$ 139,949 | 141,349 | \$ 141,349 | \$ 142,763 | \$ 142,763 | \$ 142,763 |
| Interest S03003 | 19,238 | 17,852 | 16,453 | 16,453 | 15,039 | 15,039 | 15,039 |
| Transfers | 19,390 | - | 17,328 | 3,499 | 19,806 | 19,806 | 19,806 |
| Contingency | | | 92,727 | | 258,899 | 258,899 | 258,899 |
| Total expenditures | \$ 297,340 | \$ 279,388 | \$ 567,620 | \$ 284,088 | \$ 908,939 | \$ 908,939 | \$ 908,939 |
| Ending working capital | \$ 252,528 | \$ 124,915 | \$ - | \$ 95,976 | \$ - | \$ - | \$ - |

| Water SDC Fund Expense Detail | | | | | | |
|--------------------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| | Revenue | 309,321 | 151,775 | 464,280 | 255,149 | 812,963 |
| 50-500-314 | Extra Capacity Improvements | 0 | 0 | 176,976 | 0 | 348,683 |
| 50-500-326 | Council Approved Projects | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 176,976 | 0 | 348,683 |
| 50-500-926 | Transfer to GF SDC Admin | 19,390 | 0 | 17,328 | 3,499 | 19,806 |
| | Transfers | 19,390 | 0 | 17,328 | 3,499 | 19,806 |
| 50-500-510 | Principal G03003 | 90,659 | 96,403 | 102,182 | 102,182 | 107,998 |
| 50-500-511 | Interest G03003 | 29,490 | 25,184 | 20,605 | 20,605 | 15,751 |
| 50-500-512 | Principal S03003 | 138,563 | 139,949 | 141,349 | 141,349 | 142,763 |
| 50-500-513 | Interest S03003 | 19,238 | 17,852 | 16,453 | 16,453 | 15,039 |
| | Debt Services | 277,951 | 279,388 | 280,589 | 280,589 | 281,551 |
| 50-500-600 | Contingency | 0 | 0 | 92,727 | 0 | 258,899 |
| | Contingency | 0 | 0 | 92,727 | 0 | 258,899 |
| | WATER SDC FUND | 297,341 | 279,388 | 567,620 | 284,088 | 908,939 |



| WATER SDC 5 yr CIP | | | | | | |
|--|------------------|----------------|----------------|----------------|----------------|----------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| Capacity Project Reimbursement | 2,511,853 | 281,551 | 281,551 | 281,551 | 281,551 | 281,551 |
| Water Well & Reservoir contribution from Land use decision | 421,371 | 387,122 | - | - | - | - |
| | | | | | | |
| Total | 2,933,224 | 668,673 | 281,551 | 281,551 | 281,551 | 281,551 |

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, 37 miles of sewer lines and seven 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. The treatment plant and staff are 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.

VISION FOR THE YEAR:

The Wastewater Fund will focus on long term upgrades as identified in the 2018 Facilities Master Plan. Construction of the Phase 1 WWTP upgrades are under construction and are scheduled for completion in the 2026-27 FY. These improvements include a new aeration basin, headworks, UV system and pumping/electrical upgrades.

COMPLIANCE WITH COUNCIL PRIORITIES:

- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVE:

- Complete Treatment Plant upgrades
- Address Aging Infrastructure
- Collection System Maintenance and Replacement

BUDGET NOTES:

The Wastewater fund will begin with a working capital carryover of \$4,367,729 and anticipates revenue from interest, intergovernmental programs, and long-term debt proceeds to be \$11,371,302. Total revenues for the 2025-26 FY are \$15,739,031. Fund expenditures from personal, materials and services, capital outlay, debit services, and transfers, are expected to be \$10,605,807. Contingency is anticipated at \$5,133,224 making for a total expenditures of \$15,739,031.

PERCENTAGE OF TIME ALLOCATION:

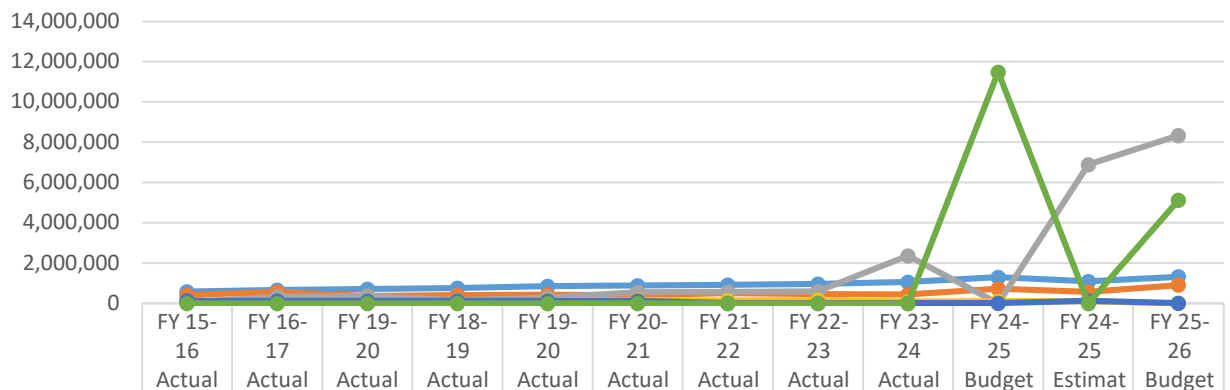
| Wastewater Fund | 22-23 | 23-24 | 24-25 | 25-26 | Minimum Salary | Maximum Salary |
|----------------------------|-------|-------|-------|-------|----------------|----------------|
| Public Works Director | 35% | 35% | 35% | 35% | 49.95 | 73.62 |
| Treatment Plant Supervisor | 100% | 100% | 100% | 100% | 38.74 | 63.37 |
| Utility/Parks Worker I | 70% | 70% | 70% | 70% | 21.78 | 24.79 |
| Utility/Parks Worker II | 35% | 35% | 70% | 70% | 26.69 | 35.10 |
| Utility/Parks Worker III | 70% | 70% | 70% | 70% | 29.43 | 38.68 |
| Utility Supervisor | 35% | 35% | 35% | 35% | 38.74 | 63.37 |
| Operator I | 50% | 50% | 100% | 100% | 26.71 | 35.10 |
| Operator II | 100% | 100% | 100% | 100% | 29.43 | 38.68 |
| Operator III | 0% | 0% | 0% | 0% | 32.47 | 42.68 |
| Assistant to City Manager | 23% | 23% | 23% | | | |
| PW Contract Administrator | 30% | 30% | 30% | 30% | 30.21 | 46.87 |
| City Recorder | 22% | 22% | 22% | 22% | 33.77 | 49.77 |

| | | | | | | |
|--------------------------------------|-------------|-------------|-------------|-------------|-------|-------|
| City Manager | 23% | 23% | 23% | 25% | 59 | 85.96 |
| Finance Administrator/Office Manager | 22% | 22% | 22% | 22% | 49.95 | 73.62 |
| Office Administrator Finance | 44% | 44% | 44% | 20% | 24.14 | 31.74 |
| Office Administrator Utility | | | | 30% | 21.14 | 27.79 |
| Assistant to City Manager/Planner | | | | 2% | 36.06 | 49.77 |
| City Engineer | 30% | 30% | 30% | 15% | 44.51 | 63.69 |
| TOTAL FTE's | 6.89 | 6.89 | 7.24 | 7.44 | | |

| Wastewater Fund 41 | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|---|---|--|
| Resources | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Working capital carryover | \$ 3,991,875 | \$ 4,275,595 | \$ 3,456,988 | \$ 3,420,737 | \$ 5,708,671 | \$ 4,367,729 | \$ 4,367,729 |
| Current year resources | | | | | | | |
| Interest | \$ 117,127 | \$ 189,482 | \$ 90,000 | \$ 110,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| Charges for services | 2,375,678 | 2,755,189 | 3,007,530 | 2,790,545 | 2,905,360 | 2,905,360 | 2,905,360 |
| Intergovernmental Revenue | - | 170,524 | 5,579,000 | 1,555,942 | 1,500,000 | 1,500,000 | 1,500,000 |
| Long term debt proceeds | - | - | 13,500,000 | 6,600,000 | 6,500,000 | 6,500,000 | 6,500,000 |
| Transfer In | - | - | - | - | 375,942 | 375,942 | 375,942 |
| Miscellaneous | 26 | 1,733 | - | - | - | - | - |
| Total current year resources | \$ 2,492,831 | \$ 3,116,928 | \$ 22,176,530 | \$ 11,056,487 | \$ 11,371,302 | \$ 11,371,302 | \$ 11,371,302 |
| Total resources | \$ 6,484,706 | \$ 7,392,523 | \$ 25,633,518 | \$ 14,477,224 | \$ 17,079,973 | \$ 15,739,031 | \$ 15,739,031 |
| Expenditures | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimated FY 24-25 | Proposed Budget FY 25-26 | Approved Budget FY 25-26 | Adopted Budget FY 25-26 |
| Personal services | \$ 963,485 | \$ 1,053,697 | \$ 1,301,197 | \$ 1,087,500 | 1,329,039 | 1,329,039 | 1,329,039 |
| Materials and services | 460,573 | 433,896 | 727,540 | 576,350 | 913,192 | 913,192 | 913,192 |
| Capital outlay | 606,637 | 2,368,118 | 12,000,000 | 6,885,000 | 8,340,000 | 8,340,000 | 8,340,000 |
| Debt service | | | | | | | |
| 2009 Principal Cw/SRF R06809 | 17,642 | 17,642 | 17,642 | 17,642 | 17,642 | 17,642 | 17,642 |
| 2009 Interest Cw/SRF R06809 | 750 | 662 | 662 | 573 | 484 | 484 | 484 |
| DEQ Principal | - | - | - | - | 0 | 0 | 0 |
| DEQ Interest | - | - | - | 100,000 | 0 | 0 | 0 |
| Transfers | 160,024 | 97,771 | 101,488 | 101,488 | 5,450 | 5,450 | 5,450 |
| Contingency | | | 11,484,989 | - | 6,474,166 | 5,133,224 | 5,133,224 |
| Total expenditures | \$ 2,209,111 | \$ 3,971,786 | \$ 25,633,518 | \$ 8,768,553 | 17,079,973 | 15,739,031 | 15,739,031 |
| Other requirements | | | | | | | |
| Unappropriated ending fund balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other requirements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending available working capital | \$ 4,275,595 | \$ 3,420,737 | \$ - | \$ 5,708,671 | \$ - | \$ - | \$ - |

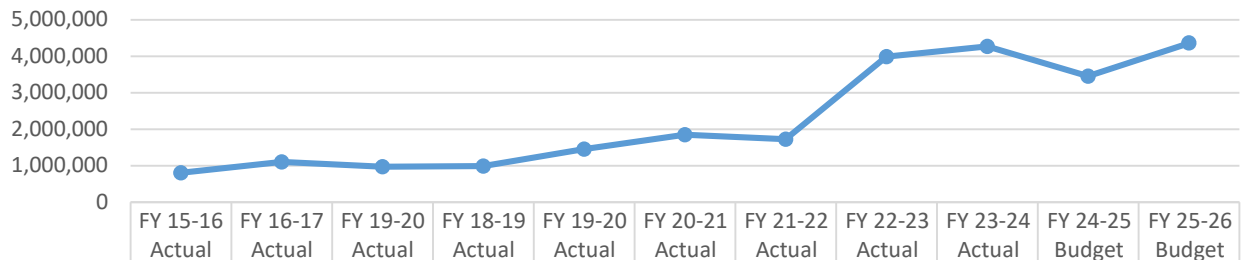
| Wastewater Fund Expense Detail | | | | | | |
|---------------------------------------|---------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 41-410-107 | Department Salaries | 598,387 | 656,390 | 728,428 | 650,000 | 788,894 |
| 41-410-142 | Overtime | 2,232 | 2,180 | 20,155 | 1,000 | 1,000 |
| 41-410-146 | Health Insurance | 146,309 | 149,244 | 229,174 | 170,000 | 209,867 |
| 41-410-148 | Retirement Benefits | 166,133 | 189,370 | 241,451 | 195,000 | 245,637 |
| 41-410-150 | Social Security | 44,816 | 49,099 | 64,969 | 50,500 | 64,505 |
| 41-410-152 | Workers Compensation | 5,608 | 7,415 | 17,020 | 21,000 | 19,136 |
| | Payroll Expenses | 963,485 | 1,053,697 | 1,301,197 | 1,087,500 | 1,329,039 |
| 41-410-200 | Building/Facilities Maint | 35,428 | 34,004 | 39,000 | 30,000 | 42,000 |
| 41-410-201 | Building Lease | 0 | 0 | 0 | 0 | 3,919 |
| 41-410-202 | Equipment Maintenance | 8,888 | 13,619 | 55,750 | 55,000 | 50,550 |
| 41-410-203 | Maintenance Agreements | 1,676 | 1,279 | 3,100 | 2,000 | 16,130 |
| 41-410-204 | Vehicle Maintenance | 2,795 | 1,805 | 7,000 | 2,000 | 7,000 |
| 41-410-205 | Small Equipment | 5,292 | 8,471 | 27,800 | 10,000 | 28,000 |
| 41-410-206 | Fuel/Oil/Lube | 11,107 | 10,223 | 15,650 | 10,000 | 15,650 |
| 41-410-216 | Office Supplies | 0 | 175 | 1,500 | 1,200 | 1,740 |
| 41-410-217 | Utility Billing Costs | 12,213 | 24,929 | 30,600 | 25,000 | 30,600 |
| 41-410-218 | Operational Supplies | 3,756 | 12,637 | 19,000 | 19,000 | 20,000 |
| 41-410-222 | Lab Supplies | 8,200 | 7,237 | 8,500 | 8,500 | 11,750 |
| 41-410-224 | Chemicals | 35,777 | 36,781 | 62,500 | 55,000 | 71,000 |
| 41-410-227 | Electrical Operations | 114,828 | 109,887 | 113,040 | 100,000 | 129,720 |
| 41-410-228 | Utilities | 8,160 | 7,440 | 9,720 | 17,000 | 47,533 |
| 41-410-230 | Contractual/Professional | 155,683 | 94,749 | 245,010 | 150,000 | 278,275 |
| 41-410-231 | Contract Employment | 0 | 29,077 | 15,000 | 10,000 | 15,000 |
| 41-410-234 | Miscellaneous | 83 | 0 | 0 | 0 | 0 |
| 41-410-235 | Property Tax | 1,661 | 1,747 | 1,900 | 1,750 | 1,900 |
| 41-410-238 | Insurance | 0 | 0 | 0 | 0 | 73,500 |
| 41-410-240 | Travel/Training | 8,417 | 7,479 | 12,750 | 6,000 | 14,875 |
| 41-410-242 | Dues/Fees/Subscriptions | 26,205 | 10,930 | 24,320 | 23,000 | 12,400 |
| 41-410-244 | Publications/Notices/Adverti | 2,051 | 923 | 2,000 | 150 | 2,000 |
| 41-410-252 | Uniforms/Safety | 1,642 | 2,933 | 7,400 | 5,000 | 9,650 |
| 41-410-253 | Sludge Disposal | 16,708 | 15,312 | 20,000 | 20,750 | 20,000 |
| 41-410-254 | Equipment Rental | 0 | 2,260 | 6,000 | 25,000 | 10,000 |
| | Materials & Services | 460,573 | 433,896 | 727,540 | 576,350 | 913,192 |
| 41-410-300 | Equipment | 115,837 | 42,925 | 130,000 | 110,000 | 205,000 |
| 41-410-310 | Infrastructure Upgrades | 331,145 | 2,236,266 | 12,000,000 | 8,175,942 | 8,075,000 |
| 41-410-311 | Equipment Replacement | 159,655 | 88,927 | 60,000 | 40,000 | 60,000 |
| | Capital Outlay | 606,637 | 2,368,118 | 12,190,000 | 8,325,942 | 8,340,000 |
| 41-410-418 | Transfer to Unemployment | 0 | 0 | 0 | 0 | 0 |
| 41-410-419 | Transfer to General Fund ISF | 160,024 | 97,771 | 101,488 | 101,488 | 5,450 |
| | Transfers | 160,024 | 97,771 | 101,488 | 101,488 | 5,450 |
| 41-410-560 | Principal CWSRF R80930 | 17,642 | 17,642 | 17,642 | 17,642 | 17,642 |
| 41-410-561 | Interest CWSRF R80930 | 750 | 662 | 662 | 573 | 484 |
| 41-410-562 | Principal DEQ Loan | 0 | 0 | 0 | 0 | 0 |
| 41-410-564 | Interest DEQ Loan | 0 | 0 | 0 | 100,000 | 0 |
| | Debt Services | 18,392 | 18,304 | 18,304 | 118,215 | 18,126 |
| 41-410-600 | Contingency | 0 | 0 | 11,484,989 | 0 | 5,133,224 |
| | Contingency | 0 | 0 | 11,484,989 | 0 | 5,133,224 |
| Wastewater Fund Total Expense | | 2,209,111 | 3,971,785 | 25,633,518 | 10,209,495 | 15,739,031 |

Utility Wastewater Fund 10 Year History



| | FY 15-16 Actual | FY 16-17 Actual | FY 19-20 Actual | FY 18-19 Actual | FY 19-20 Actual | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 24-25 Estimat | FY 25-26 Budget |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|
| Payroll Expenses | 588,021 | 667,812 | 707,959 | 758,896 | 854,598 | 883,467 | 916,109 | 963,485 | 1,053,69 | 1,301,19 | 1,087,50 | 1,329,03 |
| Materials & Services | 403,532 | 566,801 | 377,214 | 404,590 | 419,569 | 407,858 | 501,980 | 460,573 | 433,896 | 727,540 | 576,350 | 913,192 |
| Capital Outlay | 42,181 | 337,206 | 378,111 | 157,819 | 288,069 | 547,907 | 565,094 | 606,637 | 2,368,11 | 12,000 | 6,885,00 | 8,340,00 |
| Transfers | 63,101 | 93,607 | 123,776 | 110,279 | 134,382 | 173,565 | 138,568 | 160,024 | 97,771 | 101,488 | 101,488 | 5,450 |
| Debt Services | 132,594 | 130,028 | 127,478 | 124,919 | 122,361 | 119,678 | 18,480 | 18,392 | 18,304 | 18,304 | 118,215 | 18,126 |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,484,9 | 0 | 5,133,22 |

Utility Wastewater 10 Year Fund Balance History



| | FY 15-16 Actual | FY 16-17 Actual | FY 19-20 Actual | FY 18-19 Actual | FY 19-20 Actual | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Actual | FY 23-24 Actual | FY 24-25 Budget | FY 25-26 Budget |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Cash Carry Over | 809,783 | 1,103,177 | 971,504 | 990,275 | 1,455,694 | 1,851,813 | 1,728,211 | 3,991,875 | 4,275,595 | 3,456,988 | 4,367,729 |

| WASTEWATER 5 yr CIP | | | | | | |
|--------------------------------|------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| WWTP Phase I Construction | 9,000,000 | 8,000,000 | 1,000,000 | | | |
| WWTP Phase II Design | 1,000,000 | | | 1,000,000 | | |
| WWTP Phase II Construction | 7,000,000 | | | | \$ 3,500,000 | 3,500,000 |
| Hwy 30 Liftstation Replacement | 300,000 | | \$ 300,000 | | | |
| Collections System Replacement | 875,000 | 75,000 | 200,000 | 200,000 | \$ 200,000 | \$ 200,000.00 |
| Total | \$18,175,000.00 | \$ 8,075,000 | \$ 1,500,000 | \$ 1,200,000 | \$3,700,000 | \$ 3,700,000 |

WASTEWATER SDC FUND 55

PURPOSE:

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

VISION FOR THE YEAR:

Continue construction of the Phase I improvements project.

COMPLIANCE WITH COUNCIL PRIORITIES:

- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

FUND OBJECTIVES:

- Address future capacity needs for wastewater infrastructure

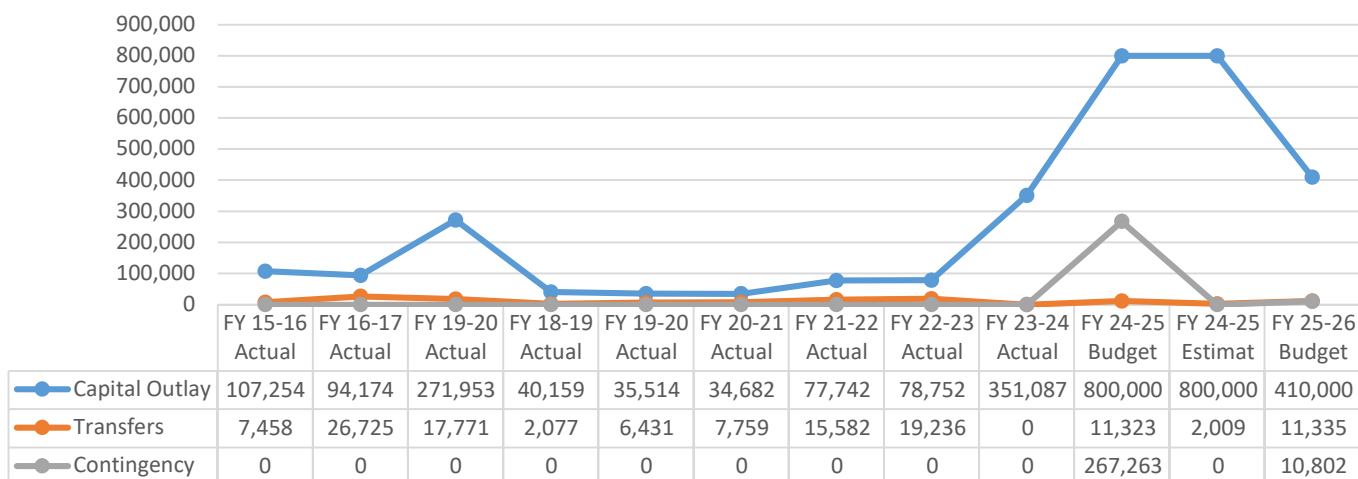
BUDGET NOTES:

The Wastewater SDC fund has a working capital carryover of \$181,436. The City anticipates receiving \$24,000 in interest and \$226,701 in SDC fees. Total resources for the fund are \$432,137. Expenditures from capital outlay and transfers are anticipated to be \$421,335 which will leave \$10,802 in contingency.

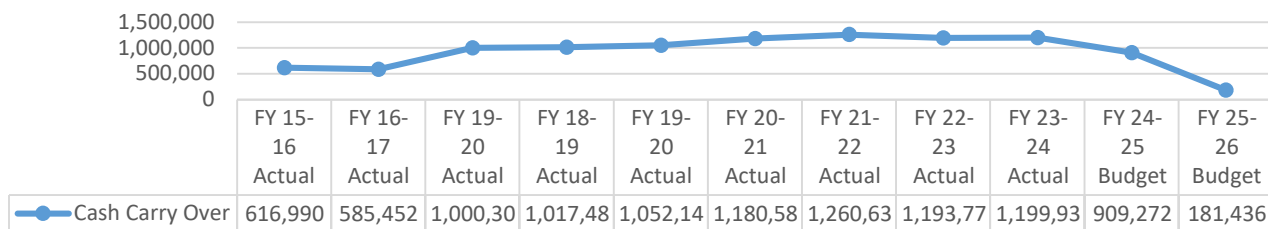
| Wastewater SDC 55 | | | | | | | |
|------------------------------|--------------|--------------|--------------|------------|--------------------|--------------------|--------------------|
| | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| Resources | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Working capital carryover | \$ 1,193,779 | \$ 1,199,932 | \$ 822,122 | \$ 909,272 | \$ 181,436 | \$ 181,436 | \$ 181,436 |
| Current year resources | | | | | | | |
| Interest | \$ 44,052 | \$ 49,250 | \$ 30,000 | \$ 36,000 | \$ 24,000 | \$ 24,000 | \$ 24,000 |
| SDC-Reimbursement | 12,018 | 2,235 | 44,335 | 8,035 | 44,767 | 44,767 | 44,767 |
| SDC- Extra Cap | 48,071 | 8,942 | 182,129 | 30,138 | 181,934 | 181,934 | 181,934 |
| Long Debt Proceeds | | | | 0 | 0 | 0 | 0 |
| Total current year resources | \$ 104,141 | \$ 60,427 | \$ 256,464 | \$ 74,173 | \$ 250,701 | \$ 250,701 | \$ 250,701 |
| Total resources | \$ 1,297,920 | \$ 1,260,359 | \$ 1,078,586 | \$ 983,445 | \$ 432,137 | \$ 432,137 | \$ 432,137 |
| | | | | | | | |
| | | | | | | | |
| Expenditures | Actual | Actual | Budget | Estimated | Proposed | Approved | Adopted |
| | FY 22-23 | FY 23-24 | FY 24-25 | FY 24-25 | Budget FY 25-26 | Budget FY 25-26 | Budget FY 25-26 |
| Capital outlay | \$ 78,752 | \$ 351,087 | \$ 800,000 | \$ 800,000 | \$ 410,000 | \$ 410,000 | \$ 410,000 |
| Transfers | 19,236 | 0 | 11,323 | 2,009 | 11,335 | 11,335 | 11,335 |
| Contingency | | | 267,263 | | 10,802 | 10,802 | 10,802 |
| Total expenditures | \$ 97,988 | \$ 351,087 | \$ 1,078,586 | \$ 802,009 | \$ 432,137 | \$ 432,137 | \$ 432,137 |
| Ending working capital | \$ 1,199,932 | \$ 909,272 | \$ - | \$ 181,436 | \$ - | \$ - | \$ - |

| Wastewater SDC Fund Expense Detail | | | | | | |
|------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|-------------------|-----------------|
| Account Number | Description | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Estimate FY 24-25 | Budget FY 25-26 |
| 55-550-314 | Sewer Extra Capacity Improv. | 0 | 0 | 0 | 0 | 0 |
| 55-550-316 | Wastewater Reimbursement | 0 | 0 | 0 | 0 | 0 |
| 55-550-326 | Council Approved Projects | 78,752 | 351,087 | 800,000 | 800,000 | 410,000 |
| | Capital Outlay | 78,752 | 351,087 | 800,000 | 800,000 | 410,000 |
| 55-550-408 | Transfer to Debt Service | 0 | 0 | 0 | 0 | 0 |
| 55-550-409 | Transfer to GF SDC Admin. | 19,236 | 0 | 11,323 | 2,009 | 11,335 |
| | Transfers | 19,236 | 0 | 11,323 | 2,009 | 11,335 |
| 55-550-600 | Contingency | 0 | 0 | 267,263 | 0 | 10,802 |
| | Contingency | 0 | 0 | 267,263 | 0 | 10,802 |
| | Wastewater SDC Fund Total Expense | 97,988 | 351,087 | 1,078,586 | 802,009 | 432,137 |

Wastewater SDC Fund 10 Year Fund Balance History



Wastewater SDC Fund Balance 10 Year History



| WASTEWATER SDC 5 yr CIP | | | | | | |
|-------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Project | Amount | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| Treatment Plant capacity upgrades | 1,500,000 | 700,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Collection System capacity upgrades | 1,000,000 | - | 250,000 | 250,000 | 250,000 | 250,000 |
| | | | | | | |
| | | | | | | |
| Total | 2,500,000 | 700,000 | 450,000 | 450,000 | 450,000 | 450,000 |

Transfers

| | Transfer In | Transfer Out |
|------------------------------------|--------------------|---------------------|
| General Fund 10 | \$ 144,911 | \$ 25,000 |
| Police 10-140 | | \$ 6,425 |
| Parks 10-160 | | \$ 1,300 |
| Court 10-150 | | \$ 275 |
| Planning 10-120 | | \$ 2,175 |
| Watts House Fund 62 | \$ 25,000 | |
| Building Fund 13 | | \$ 64,775 |
| Street Fund 20 | | \$ 1,700 |
| Storm Drainage Fund 26 | | \$ 1,700 |
| Storm Drainage SDC Fund 28* | | \$ 4,343 |
| Street SDC Fund 30* | | \$ 15,247 |
| Parks SDC Fund 35* | | \$ 4,930 |
| Utility Water Fund 40 | | \$ 481,392 |
| Water SDC Fund 50* | \$ 100,000 | \$ 19,806 |
| Utility Wastewater Fund 41 | \$ 375,942 | \$ 5,450 |
| Wastewater SDC Fund 55* | | \$ 11,335 |
| | \$ 645,853 | \$ 645,853 |

***Note - Budgeted transfers from SDC funds are only transferred if the funds are received and designated as admin fees - This will reduce transfer revenue In for the General Fund.**

Glossary

Accrual Basis - A method of timing in the recognition of transactions and events. Please see modified accrual basis for the alternative method. Accrual basis records revenue when earned and expenses as soon as a liability is incurred.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Phases- The following are the four major phases of the budget process. Each phase corresponds with a different step of the budget process.

Requested: The amount requested by the Department Heads and submitted to the Budget Officer at the start of the budget process.

Proposed: The Budget Officer prepares or supervises the preparation of a proposed budget to present to the budget committee.

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

Adopted Budget: The budget as finally adopted by the City Council and represents the financial plan of the City.

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

Budgetary Basis- Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exception that neither depreciation nor amortization is budgeted for in the proprietary funds and bond principal in the enterprise funds is subject to appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fuel Tax- a local \$0.03 per gallon fuel tax past by the voters in November of 2019.

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

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

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

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

General Fund- Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

Generally Accepted Accounting Principles (GAAP)- Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

GIS- Geographic Information Services.

GFOA- Government Finance Officer Association.

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

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

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

Infrastructure- Public domain capital assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

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

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

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

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

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

L.I.D. (Local Improvement District)- Consists of a group of property owners desiring improvements to their property. Bonds can be issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against affected properties to spread out the cost of a specific capital improvement or service deemed to benefit primarily those properties.

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

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

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

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

Mission– Defines the primary purpose of the City.

Modified Accrual - A method of timing in the recognition of transactions and events. Please see Accrual basis for the alternative method. Modified accrual basis records revenue when earned, if they are collectible within the period or soon enough afterwards to be used to pay liabilities of the period. Expenditures are recorded when a liability is incurred except that debt service payments and other specific accrued liabilities are recognized only when payment is due.

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

Net Assets- The equity associated with General Governmental less liabilities.

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

Objective- A target to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

ODOT- Refers to the Oregon Department of Transportation.

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

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

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

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

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

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

PERS- Refers to the Public Employment Retirement System.

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

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

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

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

Proposed Budget- Combines the operating, non-operating, and reserve estimates prepared by the City Manager, then presented to the community and the Citizens Budget Committee for their review, approval, and recommendation to City Council.

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

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

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

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

Requirements- Total expenditures and unappropriated fund balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



SCAPPOOSE
Oregon

RESOLUTION NO. 25-10

A RESOLUTION ESTABLISHING ALL FEES AND CHARGES FOR THE CITY OF SCAPPOOSE AND RESCINDING RESOLUTION NO. 24-13

WHEREAS, the City of Scappoose wishes to ascertain and recover costs from providing City services, and

WHEREAS, the City Manager has caused a review of all City fees and charges and determined the cost for such services; and

WHEREAS, Scappoose Municipal Ordinances 563, 565, 566, 579, 634, 724, 725, and 731 gives the Council authority to adopt fees by resolution, now therefore

THE CITY COUNCIL RESOLVES AS FOLLOWS;

- Section 1. The Administrative Fees attached as Exhibit "A" incorporate all administration fees, and rates for fiscal year 2025 – 2026 and are hereby adopted.
- Section 2. The Police Department Fees attached as Exhibit "B" incorporate all police fees, and rates for fiscal year 2025 – 2026 and are hereby adopted.
- Section 3. The Municipal Court Fees attached as Exhibit "C" incorporate all court fees, and rates for fiscal year 2025 – 2026 and are hereby adopted.
- Section 4. The Public Works Fees and Community Development Fees attached as Exhibit "D" incorporate all community development fees, public work fees, and rates for fiscal year 2025 – 2026 and are hereby adopted.
- Section 5. The fees and charges adopted herein shall become effective July 1, 2025 and shall continue in effect until revised. All fees and charges inconsistent with this resolution are rescinded.

PASSED AND ADOPTED by the City Council of Scappoose and signed by me, and the City Recorder in authentication of its passage this _____ day of June, 2025.

CITY OF SCAPPOOSE, OREGON

Attest:

Mayor Joseph A. Backus

City Recorder Susan M Reeves, MMC

Resolution No. 25-10

| City of Scappoose Fee Schedule – Administration Exhibit "A" | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 1 |
|---|--|--|---|
| Business License | | | Notes |
| Rental, Home & Apartments | \$55.00 | \$70.00 | Annual \$70.00 first rental; then \$ 5.00 for each after |
| Business Inside City Limits (including Home Occupation) | \$55.00 | \$70.00 | Annual \$70.00 first 2 employees \$ 6.00 for each after |
| Business Outside City Limits | \$100.00 | \$100.00 | |
| Auctioneer | \$35.00 | \$35.00 | Per quarter |
| Merchant Police | \$35.00 | \$35.00 | Per quarter |
| Temporary (7 days) Business License | \$50.00 | \$50.00 | |
| Name Transfer/Relocation Fee | \$50.00 | \$50.00 | |
| Renewal Penalty ~ (Starts in February) | 10% | 10% | Monthly Fee |
| Copy of list | \$50.00 | \$50.00 | |
| Amusement Device Fee | | | |
| Per Machine | \$5.00 | \$5.00 | Flat yearly fee |
| Business License Fee | \$55.00 | \$70.00 | Flat yearly fee |
| Liquor License | | | These fees apply for applications of a liquor license per Section 5.16 of the Scappoose Municipal Code. |
| Initial Fee | \$100.00 | \$100.00 | |
| Change in location or owner | \$75.00 | \$75.00 | |
| Temporary/Renewal | \$35.00 | \$35.00 | |
| Alcohol Permit Fee | | | Per Resolution No. 16-18 |
| Private Party (up to 50 people) | \$50.00 & \$100.00 refundable deposit | \$50.00 & \$100.00 refundable deposit | |
| Private Party (51-250 people) | \$100.00 & \$200.00 refundable deposit | \$100.00 & \$200.00 refundable deposit | |
| Private Party (more than 250 guests) | \$250.00 per day & \$400.00 refundable deposit | \$250.00 per day & \$400.00 refundable deposit | |
| Public Event | \$250.00 per day & \$400.00 refundable deposit | \$250.00 per day & \$400.00 refundable deposit | |
| Insufficient or Return Payment Fee | | | |
| First | \$35.00 | | |
| Second ~ no more checks will be accepted | \$35.00 | | |
| Social Gaming | | | |
| Initial Application Fee | \$50.00 | | |
| Annual License Fee | \$15.00 per table | | |
| Election Fee | | | |
| Filing Fee | \$20.00 | | Instead of nomination petition |
| Miscellaneous | | | |
| Transient Room Tax | 9% of rent | | |
| Lien Search | \$50.00 | | |
| Late Fee | 1.50% | | |
| Construction Excise Tax Admin Fee | 4.00% | | Per Resolution No. 16-17 |
| Marijuana Sales | 3.00% | | Per Resolution No. 16-14 |
| Administration Processing Fee | \$50.00 | | |
| Refund Policy; must be greater than \$25 | | | City wide, unless otherwise noted |
| Fuel Tax | .03 per gallon | | Ordinance No. 883 |
| Check Reissue Fee | \$25.00 | | City wide, unless otherwise noted |
| CD/DVD/USB | \$3.00 | | Plus staff hourly rate |
| Fax | | | |
| Local | \$2.00 | | |
| Long Distance | \$5.00 | | |

| City of Scappoose Fee Schedule – Administration Exhibit "A" | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 2 |
|---|--|-------------------------|--------------------------|--|
| Photocopying | | | | |
| Single Sided | | \$0.40 | | Color copies a .10 per side more |
| Double Sided | | \$0.60 | | Color copies a .10 per side more |
| 11X17 Single | | \$1.00 | | Color copies a .10 per side more |
| 11X17 Double | | \$2.00 | | Color copies a .10 per side more |
| Municipal Code Copy | | | | |
| Annual Budget/Audit/Master Plan | | \$25.00 | | For pre-bound and already produced |
| Draft Budget | | \$25.00 | | For pre-bound and already produced |
| All other city-created documents | | | | Staff hourly rate plus costs (Time & Materials) |
| Public Records Request | | | | Staff hourly rate plus costs (Time & Materials) in addition may include actual costs of legal review by contracted legal counsel |
| Photographs and Video | | | | |
| Audio & Video Tapes | | \$40.00 | | |
| Pictures | | \$10.00 | | |
| Digital Photograph (Each) | | \$10.00 | | |
| Other items at actual cost plus hourly wage | | T & M | | Staff hourly rate plus costs (Time & Materials) |
| Fee Schedule ~ Police Department Exhibit "B" | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 2 |
| Police Reports | | | | Notes |
| Current Police Reports | | \$30.00 | | |
| Customized Police Reports | | Time and Materials | | |
| Reports 3 Years or Older | | \$60.00 | | |
| Videos | | \$40.00 | | Per copy |
| Residential | | | | |
| Alarm Application & Permit | | \$30.00 | | |
| Age 62 & older Alarm Permit | | Free | | Per Ordinance 8.04.040 (C.) |
| Business Audible Alarm | | | | |
| Alarm Permit & Application | | \$60.00 | | |
| Business Silent Alarm | | | | |
| Alarm Permit & Application | | \$60.00 | | |
| False Alarm | | 4-5 = \$50.00 | | |
| | | 6-8 = \$75.00 | | |
| | | 9+ = \$100.00 | | |
| Renewal Late Fee | | \$25.00 | | |
| Vehicle Release | | | | |
| Tow release | | \$50.00 | | Cash Only |
| Finger Printing | | | | |
| Scappoose Residents | | \$10.00 per card | | Cash Only |
| Non Scappoose Residents | | \$10.00 per card | | Cash Only |
| Background Check Fee | | \$30.00 | | Ord 910 |

| Fee Schedule ~ Municipal Court Exhibits "C" | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 3 |
|---|--|--|---|---|
| Payment Arrangement Fee | | | | Notes |
| Payment Administration Fee | | \$25.00 | | 1-6 month payment arrangement |
| | | \$50.00 | | 7-12 month payment arrangement |
| Violations Fee | | \$0.00 | | |
| Crimes Fee | | \$50.00 | | |
| Community Service Fee | | \$50.00 | | |
| Other Fees | | | | |
| Discovery Fee-Copies of Reports | | \$30.00 | | Waived for Court Appointed Attorney |
| Discovery Fee- CD or Electronic File | | \$40.00 | | Waived for Court Appointed Attorney |
| Discovery Fee-Pictures | | \$10.00 each | | Waived for Court Appointed Attorney |
| Collection Agency Fee | | 25% | | Per ORS 137.118 |
| Illegally Parked Vehicles | | \$50 per day or portion of day. Fines doubles to \$100 per day or portion of | | |
| Bail Fee | | 15% of total bail | | ORS 135.270 |
| Warrant Fee | | 15% of total bail | | |
| Fail to appear fee | | \$100.00 | | |
| Fee Schedule ~ Public Works Exhibit "D" | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 3 |
| Connection Fees | | | | Notes |
| Water - 3/4" Meter | | \$550 | \$550 | |
| Water - 1" Meter | | \$625 | \$625 | |
| Water - Meter > 1" | | Cost | Cost | Time and Materials |
| Water - Install new service line | | Cost | Cost | Time and Materials |
| Water - outside City Limits | | \$1,000 | \$1,000 | In addition to regular connection fee |
| Sewer - Existing Tee | | \$200 | \$200 | Public Works oversight |
| Sewer - No Existing Tee | | Cost | Cost | Time and Materials |
| Hydrant Meter Deposit | | \$850 | \$850 | |
| Hydrant Water Usage Fee | | \$59.72 Administration Fee, plus \$0.75 per 100 gallons | \$59.72 Administration Fee, plus \$0.75 per 100 gallons | |
| Water Truck & Water Tank Per Load Fee | | \$175 | \$175 | |
| Water Meter Accuracy Check | | \$150 | \$150 | |
| Utility Security Deposit | | \$150 | \$150 | |
| Re-billing fee ~ Residential | | \$10 | \$10 | |
| Re-billing fee ~ Commercial | | 3.00% | 3.00% | |
| Utility Billing Late Fee | | \$25.00 | \$25.00 | |
| Economic Index Rate Adjustment | | 2.7% | 1.6% | Per Resolution 17-16 |
| Time & Material Deposit | | T&M | T&M | Staff hourly rate plus costs (Time & Materials) |
| Time & Material Late Fee | | 1.50% | 1.50% | |
| Water Rates | | | | See Resolution 24-05 |
| Inside City Rates | | | | |
| 3/4 - 1" Meter (Basic Service) | | \$41.38 plus Commodity Rate | \$42.42 plus Commodity Rate | 2.5% increase per Resolution |
| 1.5 - 2" Meter (No Fire Flow) | | \$180.82 plus Commodity Rate | \$185.34 plus Commodity Rate | |
| 1.5 - 2" Meter (W/ Fire Flow) | | \$304.88 plus Commodity Rate | \$312.50 plus Commodity Rate | |
| 3" Meter | | \$847.41 plus Commodity Rate | \$868.60 plus Commodity Rate | |
| 4" Meter & Greater | | \$1,188.37 plus Commodity Rate | \$1,218.08 plus Commodity Rate | |
| Commodity Rate | | 0.39 - 0.51 per 100 gallons | 0.40 - 0.52 per 100 gallons | |

| Fee Schedule ~ Public Works | \$15.00 per table | Proposed Fee ~ 2025-2026 | Page 4 |
|------------------------------------|--------------------------------|---------------------------------|---|
| Outside City Rates | | | See Resolution 24-05 |
| Dutch Canyon (pre-approved) | \$46.76 plus Commodity Rate | \$47.93 plus Commodity Rate | 7% increase per Resolution |
| 3/4 - 1" Meter (Basic Service) | \$93.06 plus Commodity Rate | \$95.39 plus Commodity Rate | |
| 1.5 - 2" Meter (No Fire Flow) | \$406.80 plus Commodity Rate | \$416.97 plus Commodity Rate | |
| 1.5 - 2" Meter (W/ Fire Flow) | \$685.88 plus Commodity Rate | \$703.03 plus Commodity Rate | |
| 3" Meter | \$1,906.42 plus Commodity Rate | \$1,954.08 plus Commodity Rate | |
| 4" Meter & Greater | \$2,673.55 plus Commodity Rate | \$2,740.39 plus Commodity Rate | |
| Commodity Rate | 0.39 - 0.51 per 100 gallons | 0.40 - 0.52 per 100 gallons | |
| Wastewater Rates | | | See Resolution 15-07 for more information |
| Basic Residential | \$73.56 plus Commodity Rate | \$78.71 plus Commodity Rate | See Resolution 22-10 7% increase (min.) |
| Wastewater Only | \$78.14 plus Commodity Rate | \$83.61 plus Commodity Rate | |
| Residential Commodity Rate | \$0.0613 per 100 Gal. | \$0.0656 per 100 Gal. | |
| Commercial | \$73.18 plus Commodity Rate | \$78.30 plus Commodity Rate | |
| Commercial Commodity Rate | Resolution 22-10 | 0.0248 - 0.2968 | Commodity now increases with Base Rates |
| Stormwater Rates | | | See Resolution 15-21 for more information. Fee based on Equivalent Service Unit (1 ESU=2,750 Sq. ft. of impervious surface. |
| Single Family Residential | \$16.28 | \$16.54 | 1 ESU |
| Multifamily Residential | \$16.28 | \$16.54 | per ESU |
| Commercial | \$16.28 | \$16.54 | per ESU |
| Street Re-naming | | | |
| Application fee | \$285.00 | \$285.00 | Approved via Resolution 21-03, to be collected at time of application submittal. See Planning application fee also. |
| Re-signage fee | Cost | Cost | Approved via Resolution 21-03. Time and materials. To be collected if street re-naming ordinance is passed. |

| Fee Schedule ~ Engineering Exhibit "D" | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 5 |
|--|--|--|--------------------------|---|
| Applications/Review/Permit Fees | | Below fee increases approved by Council per CDC Fee Study dated April 2022 at 75% of cost recovery | | Notes |
| Annexation | | | | |
| Engineering Application Review | <5 acres \$1,500; >5 acres \$300 per acre (\$5,000 max) | | | Pre-Application research and preparation, Application completeness review, Preliminary plan review, Utility master plan research and capacity evaluation, Referral comments, Conditions of Approval |
| Site Development / Conditional Use | | | | |
| Site Development / Conditional Land Use Application | ECV \$0 - \$499,000: \$1,500 ECV \$500,000+: \$2,250 | | | Pre-Application research and preparation, Application completeness review, Preliminary plan review, Referral comments, Conditions of Approval |
| Site Development/Conditional Use - Construction Document Review (ECV=Engineers Construction Value) | \$1,500 deposit upon initial submittal + 3% of ECV (\$12,000 max) | | | Pre-Design Conference, Two design reviews with comments, Plan approval (See also Public Improvement fees, if applicable) |
| 3rd Review | \$1,200.00 | | | Third and subsequent reviews (Each) |
| Food Cart Pod Permit | | | | |
| Type I & Type II | Type I: \$550 Type II: \$1,575 | | | Application completeness review, Preliminary plan review, Referral comments, Conditions of Approval |
| Subdivision - Preliminary Plat | | | | |
| Subdivision Land Use Application | <5 acres \$2,250; >5 acres \$450 per acre (\$5,000 max) | | | Application completeness review, Referral comments, Preliminary plat review, Drafting of Staff Report, Conditions of Approval |
| Subdivision Construction Document 1st & 2nd Review | \$1,500 deposit upon initial submittal + 3% of ECV (\$12,000 max) | | | Pre-Design Conference, Two design reviews with comments, Plan approval |
| 3rd Review | \$1,200.00 | | | Third and subsequent reviews (Each) |
| Subdivision - Final Plat | | | | |
| Subdivision Final Plat Approval | \$1,200 + \$35 Per lot | | | Review for conformance with Conditions of Approval and PWDS, Verify HOA and CC&R's with approved engineering documents |
| Partition | | | | |
| Partition - Preliminary Plat | \$1,125 (Minor) / \$2,500 (Major) | | | Application completeness review, Preliminary plat review, Referral comments, Conditions of Approval |
| Partition - Final Plat | \$500 (Minor) / \$1,100 (Major) | | | Review for conformance with Conditions of Approval and PWDS |
| Partition Construction Document 1st & 2nd Review | See fees for public improvements below | | | Pre-design conference, Two design reviews with comments, Plan approval |
| 3rd Review | \$1,200.00 | | | Third and subsequent reviews (Each) |
| Public Improvements | | | | |
| Public Improvements Document 1st & 2nd Review (ECV=Engineers Construction Value) | \$1,500 deposit at initial submittal + 3% of ECV (\$12,000 max) | | | Pre-design conference, Two design reviews with comments, Plan approval |
| 3rd Review | \$1,200.00 | | | Third and subsequent reviews (Each) |
| Public Improvements Inspection Fee (ECV=Engineers Construction Value, K=1,000, M=1,000,000) | 6% of ECV <\$25K, \$1,500 + 6% of ECV 25K-\$100K, \$2,500 + 5% of ECV >\$100K-\$500K, \$7,500 + 4% of ECV >\$500K-\$2.5M, \$32,500 + 3% of ECV >\$2.5M-\$5M, \$57,500 + 2.5% ECV >\$5M-10M, \$107,500 + 2% ECV>\$10M | | | Pre-construction meeting, City construction inspection, Response to plan revisions and RFI's, Final inspection, Asbuilt review and project closeout, ECV = Cost of eng., const. admin, inspection and incidental expenses (per SMC Ch. 17.150.180, B. and including items per PWDS) |

| Fee Schedule ~ Engineering Exhibit "D" | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 6 |
|--|---|--|--|--------|
| Miscellaneous | | | | |
| Additional Land Use Action Review | 25% of Planning Application Fee | | Example; Comp Plan amendments, PLA, Modifications/Amendments, Sensitive Lands, Variances, Zone Changes, etc. | |
| Easement Vacations and Street Vacations | Easements = \$1,350; Streets = \$1,350 | | | |
| Erosion Control | \$200.00 | | Erosion control plan review | |
| Elevation Certificates | \$150.00 | | Elevation certificate review | |
| Building Permit Review | \$100.00 | | Building permit review --residential | |
| Third Party Engineering Review | Actual cost, \$1,500 deposit | | Third Party Review | |
| Right-Of-Way/Utility/Public Improvement Permit | \$250 minimum fee | | All Public Improvements | |
| Engineering Document Review | \$150 per hour | | | |
| Grading Permit (total cut & fill volume) | | | | |
| 0 - 50 CY | \$100.00 | | | |
| 51 - 1,000 CY | \$150.00 | | Plus \$50.00 for each additional 1,000 CY | |
| 10,001 CY and higher | \$650.00 | | Plus \$40.00 for each additional 1,000 CY | |
| GIS data CD | \$100.00 | | | |
| Public Works Design Standards- paper only | \$35.00 | | paper | |
| CD only | \$40.00 | | CD | |
| both paper & CD | \$50.00 | | both paper & CD | |
| Fee Schedule ~ Planning Department | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 6 |
| Land Use Permits - Applicant responsible for all cost | | | | Notes |
| Applications/Review/Permit Fees | Below fee increases approved by Council per CDC Fee Study dated April 2022 at 75% of cost recovery | | Applicant responsible for all cost | |
| Annexation | <5 acres \$1,575; >5 acres \$315 per acre (\$4,500 max). Annexations requiring an election: \$2,080 (\$520.00 administrative fee, \$1,560 election costs deposit) for primary or general election, or \$5,720 (\$520 administrative fee, \$5,200 election costs deposit) in order to have a special election. | | Annexation also requires a zone change. | |
| Comprehensive Plan Map Amend | \$4,800 | | | |
| Plan/Code Text Amendment | \$4,800 | | | |
| Zone Change | <5 acres=\$1,575 per zone change; >5 acres \$315 per acre (\$4,500 max) per change | | | |
| SUBDIVISION - PRELIMINARY PLAT | \$2,250 + \$150/lot | | | |
| SUBDIVISION - FINAL PLAT | \$600 + \$15/lot | | Review for conformance with preliminary plat, conditions of approval, review HOA and CC&R's | |
| Partition - Preliminary Plat | Minor: \$1,025; Major: \$2,025 | | | |
| Partition Final Plat Review | Minor: \$300; Major: \$520 | | Review for conformance with preliminary plat, conditions of approval | |
| Expedited Land Division and Middle Housing Land Division | | 3 or fewer lots in a calendar year: Same fee as partition. 4 or more lots: Same fee as subdivision | | |
| Appeal of Expedited Land Division and Middle Housing Land Division | | \$500 deposit, actual cost of referee or Hearings Officer | | |

| Fee Schedule ~ Planning Department | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 7 |
|--|--|--------------------------|---|
| Property Line Adjustment | \$975 | | |
| Easement Vacations and Street Vacations | Easements = \$900; Streets = \$900 | | |
| Site Development Review (CV=Construction Value): (K=\$1,000): (M=\$1,000,000) | \$0-499K CV=\$1,500; \$500K-999K CV=\$3,375; \$1M-4.99M CV=\$4,500; >\$5M CV=\$4,500 | | |
| Conditional Use | \$0-499K CV=\$1,500; \$500K-999K CV=\$3,375; \$1M-4.99M CV=\$4,500; >\$5M CV=\$4,500 | | |
| Sensitive Lands Dev. Permit | \$1,575 | | Flooding, Wetlands, Steep Slope & Riparian |
| Variances | Minor: \$825; Major \$1,500 | | |
| Appeals: (PC=Planning Commission, Admin=Administrative Decision) | Appeal of Admin. Decision = \$675; Appeal of PC decision = \$1,015 | | Note separate fee for Public Land Tree Removal appeals |
| Significant Amendment to an Existing Land Use Application Causing Re-Notice and a revised Staff Report | 50% of original application fee | | |
| Similar Use Determination/Code Interpretation/Non-Conforming Use Expansion | \$375 | | |
| Modifications to Approvals | 50% of original application fee | | |
| Commercial Sign Permit | \$200 + building permit fee | | |
| | | | |
| Home Occupation | Type I = \$75 + current annual business license fee; | | |
| | Type II = \$900 + current annual business license fee | | |
| Fence/Berm greater than 8-foot tall | \$675 | | |
| Food Cart Pod Permit | Type I = \$1,300 plus \$130 for 2-year renewal fee | | plus current annual business license fee |
| | Type II = \$2,500 | | plus current annual business license fee |
| Historic Landmark Alteration | \$1,650 | | |
| Historic Landmark Addition/Removal | \$1,650 | | |
| Public Land Tree Removal or Appeal of Public Land Tree Removal | \$100 | | |
| Temporary Use Permit | \$150 | | |
| Pre-Application Meeting | \$750 | | Includes Engineering, Building, Public Works |
| Inquiry Meeting | \$260 | | 1 hour with Planner and Engineer |
| Planning Services Mgr. Research Fee | \$99/hour | | |
| Conceptual Master Plan - AE Overlay | \$420 | | Planning Commission Approval |
| Third Party Review | Actual cost, \$1,500 deposit | | Third Party Review |
| Expedited Planning Review | 60% of original application fee | | Based on staff/consultant availability |
| LUCS Review and Signature/Planner document signature | \$88 | | |
| Building Permit Review/Occupancy Permit Inspection Fee | \$88 | | |
| Street re-naming | \$2,491 | | To be collected at time of street re-naming application submittal. |
| Re-Inspection Fee | \$88 | | |

| Fee Schedule ~ Building Dept. | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 8 |
|--|--|--|---|
| I. Structural Permit Fees | | 2.8% CPI-U Increase | Notes |
| A. Residential and Commercial Structural Permit Fees; Based on Total Valuation of Improvement: The valuation of building construction shall be the total construction cost for all classes of work. Includes new, remodel, additions, alterations, tenant improvements of architectural, structural, roofing, electrical, plumbing, heating and ventilation devices & equipment to also include contractors profit. When applicable, structural permits use valuation determined by ICC Valuation Table current on April 1st. | Beginning July 1, 2024, BCD approved annual CPI-U West Region increase. | Beginning July 1, 2025, BCD approved annual CPI-U West Region increase. | OAR 918-050-0100 ORS 455 Building Codes |
| \$1.00 to \$7,000 | \$181.48 | \$186.56 | Minimum Structural Permit Fee |
| \$7,001.00 to \$25,000.00 | \$181.48 for the first \$7,000.00, plus \$15.65 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00. | \$186.56 for the first \$7,000.00, plus \$16.09 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00. | |
| \$25,001.00 to \$50,000.00 | \$463.18 for the first \$25,000.00, plus \$11.47 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00. | \$476.18 for the first \$25,000.00, plus \$11.79 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00. | |
| \$50,001.00 to \$100,000.00 | \$749.93 for the first \$50,000.00, plus \$8.34 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00. | \$770.93 for the first \$50,000.00, plus \$8.57 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00. | |
| \$100,001 and up | \$1,163.98 for the first \$100,000.00, plus \$7.30 for each additional \$1,000.00 or fraction thereof. | \$1,199.43 for the first \$100,000.00, plus \$7.50 for each additional \$1,000.00 or fraction thereof. | |
| B. Manufactured Dwelling Placement- Residential Only | | | |
| 1. Installation fee; includes setup, concrete slab, runners/foundation & first 30' utility/plumbing connections IF prescriptive per the Oregon Manufactured Dwelling & Park Specialty Code (OMD&PSC); no add'l plan review fee. *** NOTE: Any alterations/additions to structural (decks/ramps/acc. structures/foundations), mechanical & plumbing will require separate permits with applicable plan review. | \$697.77 | \$717.31 | ORS 918-050-0130 |
| 2. State of Oregon Code Development Fee This amount is set by State; it's in addition to all other fees and charges to be added to all manufactured dwelling and cabana installations permits only. | <i>Amount is set by the State, currently \$30</i> | | OAR 918-500-0105 |
| 3. Separate structural permit for items not included in the installation items listed in B.1. above; Decks, Accessory Structures, Foundations & Garages if they do not comply with the prescriptive requirements of the code. | <i>Use above Structural Fee calculation (I.A.)</i> | | OAR 918-050-130 |
| C. Modular/Pre-Fab Structure- Commercial, Not dwelling. Fee per 180-days. | | | |
| 1. Installation fee per setting, includes plus plan review fee. Valid for 180 days, renewable Note: *All permanent pre-fab/modulars requires a Structural permit with Land Use approvals i.e. classrooms, offices, storage unit. | \$697.77 | \$717.31 | OAR 918-050-130 |
| 2. Runners & Concrete Slabs, or structural alterations/additions require additional permit based on construction/install value, in addition to the installation fee; plus plan review fees. (Not for Manufactured Dwellings) | <i>Use above Structural Fee calculation (I.A.)</i> | | OAR 918-600-0030 918-650-0030 |
| 3. Additional permits required for plumbing/utility connections or mechanical additions/alterations; plus plan review if required. (Not for Manufactured Dwellings) | <i>See Plumbing & Mechanical Fees</i> | | OAR 918-050-130 |

| Fee Schedule ~ Building Dept. | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 9 |
|---|---|-------------------------|---|--------|
| D. Area Development Permits (ADP) for Manufactured Swelling Parks, Mobile Home Parks & Recreational RV Parks - | | | | |
| 1. Fee to be calculated based on valuations shown in Table 2 of OAR 918-600-0030 for Manufactured Dwelling/Mobile Home Parks and Table 2 of OAR 918-650-0030 for Recreational Park & Organizational Camp – and applying the valuation amount to Table 1 as referenced for each. | See 918-600-030 fee table based on Class. | | OAR 918-600-0030 918-650-0030 | |
| E. Fire Suppression Systems- | | | | |
| 1. Residential Fire Suppression; Stand-alone systems are structural permits based on square footage; includes plan review. (NOTE: See Plumbing Fee section for Continuous loop/Multipurpose System) | | | OAR 918-050-0140 & 918-050-0141 | |
| 0-2000 square feet | \$427.63 | \$439.60 | | |
| 2001-3600 square feet | \$490.21 | \$503.94 | | |
| 3601-7200 square feet | \$559.05 | \$574.70 | | |
| 7201 and greater | \$697.77 | \$717.31 | | |
| 2. Commercial Fire Suppression - Alarms/Sprinklers are separate permits. Electrical Permits may also be required. | Use above Structural Fee calculation (I.A.) | | OAR 918-050-0140 | |
| F. Phased Construction- | | | | |
| 1. All types; Residential or Commercial. Phased Project Fee is in addition to project plan review fee based on the total project value. Fee not to exceed \$1,500 for each phase.) | \$200 phasing fee plus 10% of total project permit fee for plan review. | | OAR 918-050-0160 | |
| G. Deferred Submittals- | | | | |
| 1. All types; Residential & Commercial fee charged for processing and reviewing shall be 65% of the building permit fee calculated using the value of the particular deferred portion(s) of the project. (Minimum fee is \$250; This fee is in addition to the project plan review fee based on the total project value.) | 65% of the of the deferred portion(s). Minimum fee \$250. | | OAR 918-050-0170, 918-460-0070 & 918-480-0030 | |
| H. Solar Structural Installations- | | | | |
| 1. PRESCRIPTIVE, PER 305.4 OSISC; Flat fee for installations that comply with the prescriptive path described in section 305.4 of the Oregon Solar Installation Specialty Code (pg. 30). This includes 1-plan review & 1-inspection. (Requires electrical permits) | \$191.91 | \$197.28 | OAR 918-050-0180 | |
| 2. NON-PRESCRIPTIVE, Per 305.4 OSISC, shall be based on valuation of structural elements for the solar panels, including racking, mounting, rails & cost of labor (Excluding value of solar electrical equipment, collector panels, & inverters). This does not include plan review fees and requires an electrical permit. | Use above Structural Fee calculation (I.A.) | | OAR 918-050-0180 | |
| I. Demolition Permits- Complete Demolitions Only | | | Notes | |
| 1. Residential: Flat fee (exempt from State Surcharge). If water/sewer lines need to be capped then add plumbing permit WITH state surcharge. | \$277.44 | \$285.21 | | |
| 2. Commercial: Based on job value (exempt from State Surcharge). If water/sewer lines need to be capped then add plumbing permit WITH state surcharge. | Use above Structural Fee calculation (I.A.) | | | |
| J. Electrical Permits- Via Columbia County Land Development | | | | |
| K. Miscellaneous permits | | | | |
| 1. Retaining walls, decks, fences, accessory structures, etc. Including Ag-Exempt buildings. | Use above Structural Fee calculation (I.A.) | | | |
| 2. Seismic Surcharge Structural and Mechanical review required on all essential structures | 1% of permit fee | | | |

| Fee Schedule ~ Building Dept. continued | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 10 |
|--|-------------------------|--------------------------|------------------|
| II. Plumbing Fee | | | |
| A. 1 & 2 Family Dwellings: New construction bathroom fees includes one kitchen, first 100' of site utilities, hose bibbs, icemakers, underfloor low-point drains and rain drain package which includes piping, gutters, downspouts & perimeter system. Half baths are counted as whole. | | | OAR 918-050-0100 |
| 1-bathroom & 1-kitchen | \$505.86 | \$520.02 | |
| 2 bathroom & 1-kitchen | \$658.13 | \$676.56 | |
| 3 bathroom & 1-kitchen | \$870.91 | \$895.30 | |
| Each add'l Bathroom >3 or Kitchen >1 (not counted above) | \$119.95 | \$123.31 | |
| B. Length of pipe for all construction types except Manufactured Homes. | | | |
| Water service; first 100 feet (new construction excluded) | \$136.63 | \$140.46 | |
| Sanitary sewer service; first 100 feet (new construction excluded) | \$136.63 | \$140.46 | |
| Storm water; first 100 feet (new construction excluded) | \$136.63 | \$140.46 | |
| Add'l 100' or part thereof; water, sanitary, & storm sewer (no charge for 1st 100' of new construction) | \$71.97 | \$73.99 | |
| C. Plumbing Fixture Fee Minor Installation for all construction types. Standardized plumbing fixture list; | | | |
| Special equipment or DWV alteration | \$78.23 | | |
| Minor installation (per fixture including additions/remodels, alterations, repairs including demolition caps-) | \$37.55 | | |
| Absorption valve | \$37.55 | \$38.60 | |
| Backflow preventer | \$37.55 | \$38.60 | |
| Backwater valve | \$37.55 | \$38.60 | |
| Catch basin or area drain | \$37.55 | \$38.60 | |
| Clothes washer | \$37.55 | \$38.60 | |
| Dishwasher | \$37.55 | \$38.60 | |
| Drinking fountain | \$37.55 | \$38.60 | |
| Ejectors/sump pump | \$37.55 | \$38.60 | |
| Expansion tank | \$37.55 | \$38.60 | |
| Fixture cap | \$37.55 | \$38.60 | |
| Floor drain/floor sink/hub drain | \$37.55 | \$38.60 | |
| Garbage disposal | \$37.55 | \$38.60 | |
| Hose bib | \$37.55 | \$38.60 | |
| Ice maker | \$37.55 | \$38.60 | |
| Primer | \$37.55 | \$38.60 | |
| Residential fire sprinklers | \$37.55 | \$38.60 | |
| Sink/basin/lavatory | \$37.55 | \$38.60 | |
| Stormwater retention/detention tank/facility | \$37.55 | \$38.60 | |
| Swimming pool piping | \$37.55 | \$38.60 | |
| Trench drain | \$37.55 | \$38.60 | |
| Tub/shower/shower pan | \$37.55 | \$38.60 | |
| Urinal | \$37.55 | \$38.60 | |
| Water closet | \$37.55 | \$38.60 | |
| Water heater | \$37.55 | \$38.60 | |
| Other – plumbing | \$37.55 | \$38.60 | |
| Alternate potable water heating system | \$37.55 | \$38.60 | |
| Interceptor/grease trap | \$37.55 | \$38.60 | |
| Manholes | \$37.55 | \$38.60 | |
| Roof drain (commercial) | \$37.55 | | |

| Fee Schedule ~ Building Dept. continued | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 11 |
|---|---|-------------------------------------|--------------------------|------------------|
| D. New Manufactured Dwellings & Prefabricated Structures, plumbing fees; | | | | |
| Any New Manufactured/Prefab connection to existing drain, sewer, storm & water (Exclude 1st 30' of initial manuf. dwelling installation which is included in dwelling placement plus any connections for dwellings that complies with the prescriptive requirements of the Oregon Manufactured Dwelling & Park Specialty Code.) | | \$136.63 | | 918-050-0130 |
| New utilities connections beyond initial 30' lineal feet, per each 30'. Add'l 30' or part thereof (water, sanitary & storm sewer) | | \$37.55 | \$38.60 | |
| E. NEW RV and Manufactured Dwelling Parks: | | | | |
| Base fee (includes 5 or less spaces) | \$420.33 | \$432.10 | | 918-600-0030 |
| 6-19 spaces (base fee plus cost per spaces) | (Base fee) + \$139.76 per space fee | (Base fee) + \$143.67 per space fee | | |
| 20 or more spaces (base fee plus cost per spaces) | | | | |
| Structures & storm sewer systems (per fixture) | \$35.46 | \$36.45 | | |
| F. Commercial, Industrial & Dwellings Other Than 1 & 2 Family: | | | | |
| Minor installation (per fixture fee not range of fixture counts for additions/remodels, alterations & repairs, see list above.) | \$37.55 | | | 918-050-0100 |
| Water service (first 100 feet) | \$136.63 | | | |
| Sanitary sewer (first 100 feet) | \$136.63 | | | |
| Storm sewer (first 100 feet) | \$136.63 | | | |
| Add'l 100' or part thereof (water or sewer) | \$79.27 | | | |
| G. Fire Suppression - Residential: | | | | |
| Residential multi-purpose-continuous loop/Multipurpose System. Fee based on square footage of structure includes plan review. Backflow permit is not included. | fee based on home sq. ft. | | | 918-050-0140 |
| 0-2000 square feet | \$427.63 | \$439.60 | | |
| 2001-3600 square feet | \$490.21 | \$503.94 | | |
| 3601-7200 square feet | \$559.05 | \$574.70 | | |
| 7201 and greater | \$697.77 | \$717.31 | | |
| H. Medical Gas: | | | | |
| Fee for installation of a medical gas system shall be determined based on the value of the installation costs, system equipment including inlets, outlets, fixtures and appliances. This does NOT include plan review fees. | Use above Structural Fee calculation (I.A.) | | | 918-050-0150 |
| III. Mechanical Permit Fees, Residential Only | | | | Notes |
| A. Residential: Unless otherwise noted, fees apply to both gas & electric appliances for insulation, repairs, alterations and related equipment including piping. (\$16.69 each item that requires inspection, minimum permit fee \$138.72) | | \$16.69 | | OAR 918-050-0100 |
| Air Conditioning | \$16.69 | \$17.16 | | |
| Air handling unit of up to 10000 cfm | \$16.69 | \$17.16 | | |
| Air handling unit 10001 cfm and over | \$16.69 | \$17.16 | | |
| Appliance equipment regulated by code but not classified in other appliance categories | \$16.69 | \$17.16 | | |
| Attic or crawl space fans | \$16.69 | \$17.16 | | |
| Chimney/liner/flue/vent | \$16.69 | \$17.16 | | |
| Clothes dryer exhaust | \$16.69 | \$17.16 | | |
| Decorative gas fireplace | \$16.69 | \$17.16 | | |
| Ductwork only | \$16.69 | \$17.16 | | |
| Evaporative cooler other than portable | \$16.69 | \$17.16 | | |
| Floor furnace, including vent | \$16.69 | \$17.16 | | |
| Flue vent for water heater or gas fireplace | \$16.69 | \$17.16 | | |
| Furnace – greater than 100000 BTU | \$16.69 | \$17.16 | | |
| Furnace – up to 100000 BTU | \$16.69 | \$17.16 | | |
| Furnace/burner including duct work vent/liner | \$16.69 | \$17.16 | | |
| Gas or wood fireplace/insert | \$16.69 | \$17.16 | | |

| Fee Schedule ~ Building Dept. continued | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 12 |
|---|---|--|--------------------------|------------------|
| Gas fuel piping outlets | | \$16.69 | \$17.16 | |
| Heat Pump | | \$16.69 | \$17.16 | |
| Hood & ducts served by mechanical exhaust | | \$16.69 | \$17.16 | |
| Hydronic hot water system | | \$16.69 | \$17.16 | |
| Installation or relocation domestic/type incinerator | | \$16.69 | \$17.16 | |
| Mini-split | | \$16.69 | \$17.16 | |
| Oil tank/gas diesel generators | | \$16.69 | \$17.16 | |
| Pool/spa heater, kiln | | \$16.69 | \$17.16 | |
| Radon Mitigation | | \$16.69 | \$17.16 | |
| Range hood/other kitchen equipment | | \$16.69 | \$17.16 | |
| Repair, alteration, or addition to mechanical appliance including installation of controls | | \$16.69 | \$17.16 | |
| Suspended heater, recessed wall heater, or floor mounted heater | | \$16.69 | \$17.16 | |
| Ventilation fan connected to single duct | | \$16.69 | \$17.16 | |
| Ventilation system not a portion of heating or air-conditioning system authorized by permit | | \$16.69 | \$17.16 | |
| Water Heater; gas/hydronic | | \$16.69 | \$17.16 | |
| Wood/Pellet Stove | | \$16.69 | \$17.16 | |
| Other heating/cooling | | \$16.69 | \$17.16 | |
| Other fuel appliance | | \$16.69 | \$17.16 | |
| Other environment exhaust/ventilation | | \$16.69 | \$17.16 | |
| Misc. heating/cooling, fuel appliances, exhaust/ventilation regulated by code, not listed above. | | \$16.69 | | |
| B. Commercial, Industrial & Dwellings Other Than 1 & 2 Family: | | | | |
| Mechanical fee shall be calculated based on the value of the equipment and installation costs, including contractor's profit. Plus plan review. | | Use Structural Fee calculation (I.A.) | | OAR 918-050-0100 |
| IV. Miscellaneous Building Department Fees | | | | |
| A. Plan Review Fees: | | | | |
| Plan Review Fee | 75% of structural, 35% for mechanical and plumbing only | | | |
| Additional Plan Review (when applicable, minimum 1 hr. charge) | \$138.72 | \$142.60 | | |
| Fire-Life-Safety Plan Review; (when applicable) | 40% of structural fee | | | |
| Phased Project Plan Review. All types; Residential or Commercial. Phased Project Plan Review fee is in addition to project plan review fee based on the total project value. | \$200 phased project application fee plus 10% of total project permit fee for plan review. (Fee not to exceed \$1,500 for each phase) | | | |
| Planning & Engineering Review fees could apply. | (see Planning/Eng. Fees) | | | |
| B. Inspection Fees & Miscellaneous Fees: | | | | |
| Permit Fee minimum, Plumbing & Mechanical | \$138.72 | \$142.60 | | |
| Permit Extension Fee; Extension request must be sent to the Building Official prior to permit expiring and subject to Building Official approval. (exempt from State Surcharge) | 1st extension request no fee, 2nd extension 50% of original permit fee. Each extension granted will be for 180 days. | 1st extension request no fee, 2nd extension 50% of original permit fee. Each extension granted will be for 180 days. | | |
| Permit Re-instatement Processing Fee for expired permits, if not expired for greater than 1-year. | 50% of original permit fee subject to State Surcharge | | | |
| Inspections required outside normal business hours (min. 2 hr. charge) | \$138.72 | \$142.60 | | |
| Inspections for which no fee is specifically indicated (as required) - hourly | \$138.72 | \$142.60 | | |
| Investigation Fee. Actual or average cost; may include supervision, overhead, equipment, and/or rate/wage of the employee(s) involved. Applicable to all disciplines and is surcharge able as inspection. (Min. 2-hr. charge) | 138.72 (2-hr.minimum) | \$142.60 | | |
| Records Request Fee | Staff hourly rate plus costs (Time & Materials) | | | |

| Fee Schedule ~ SYSTEM DEVELOPMENT CHARGES Exhibit"D" | | Current Fee ~ 2024-2025 | Proposed Fee ~ 2025-2026 | Page 13 |
|--|--|---|---|---|
| Reinspection Fee (after 2 same-type failed inspections) | | \$138.72 | \$142.60 | |
| State Surcharge, set by state and subject to State increases. | | (currently 12% of permit fee) | | Set by State of Oregon, subject to their increases. |
| Temporary Certificate of Occupancy for Commercial Permits; per each 30-day period or fraction of | | \$260.75 | \$268.05 | |
| Temporary Certificate of Occupancy for Residential permits; per each 30-day period or fraction of | | \$180.44 | \$185.49 | |
| Construction Excise Tax (CET) | | | | Notes |
| School Construction Excise Tax (CET)- Imposed on improvements to real property that result in a new structure or additional square footage in an existing structure. See exemptions in ORS 320.173 | | Ordinance 900: **Residential \$1.41 per sq. ft. **Nonresidential \$.70 per sq. ft. (non residential max \$35,200) | Ordinance 900: **Residential \$1.41 per sq. ft. **Nonresidential \$.70 per sq. ft. (non residential max \$35,200) | ORS 320.170 Oregon Dept. of Revenue will determine adjusted rates and report to the School. |
| System Development Charges (SDC) | | | | |
| Water | | | | Increased 1.6% per |
| (based on water meter size) | | | | ENR 20 City Annual Ave CCI as of Dec 2024 |
| 5/8" | | \$10,413.53 | \$10,579.78 | See Resolution 21-05 |
| 3/4" | | \$10,413.53 | \$10,579.78 | See Resolution 17-1617 |
| 1" | | \$17,355.89 | \$17,632.96 | |
| 1.5" | | \$34,711.77 | \$35,265.92 | |
| 2" | | \$55,538.84 | \$56,425.47 | |
| 3" | | \$104,135.32 | \$105,797.75 | |
| 4" | | \$173,558.87 | \$176,329.59 | |
| 6" | | \$347,117.73 | \$352,659.17 | |
| 8" | | \$555,388.37 | \$564,254.68 | |
| Wastewater | | | | Increased 1.6% per |
| (based on water meter size) | | | | ENR 20 City Annual Ave CCI as of Dec 2024 |
| 3/4" | | \$5,739.38 | \$5,831.01 | See Resolution 15-24 |
| 1" | | \$5,739.38 | \$5,831.01 | See Resolution 17-1617 |
| 1" | | \$9,565.16 | \$9,717.86 | |
| 1.5" | | \$19,128.99 | \$19,434.36 | |
| 2" | | \$30,606.37 | \$31,094.98 | |
| 3" | | \$61,212.74 | \$62,189.95 | |
| 4" | | \$92,423.00 | \$93,898.45 | |
| 6" | | \$184,847.28 | \$187,798.21 | |
| 8" | | \$295,754.87 | \$300,476.34 | |
| Parks | | | | Increased 1.6% per |
| (based on type of residential development) | | | | ENR 20 City Annual Ave CCI as of Dec 2024 |
| Single Family | | \$2,594.23 | \$2,635.65 | See Resolution 639 |
| Multi-Family (per unit) | | \$1,907.53 | \$1,937.98 | See Resolution 17-1617 |
| Manufactured Home in a Park | | \$2,032.37 | \$2,064.81 | |
| Stormwater | | | | Increased 1.6% per |
| (based on Equivalent Service Unit; | | | | ENR 20 City Annual Ave CCI as of Dec 2024 |
| ESU=2,750 sq. ft. of impervious surface) | | | | Resolution 708; Resolution 17-1617 |
| Single Family | | \$671.66 | \$682.38 | 1-ESU, Updated per Ordinance 915 |
| Multi-Family & Commercial | | Based on ESU | Based on ESU | per ESU |
| Transportation | | | | Increased 1.6% per |
| | | | | ENR 20 City Annual Ave CCI as of Dec 2024 |
| | | | | See Resolution 15-11 |
| | | | | See Resolution 18-07 |
| ITE Land Use Code/Category | | | | See Resolution 17-1617 |

| Fee Schedule ~ SYSTEM DEVELOPMENT CHARGES Exhibit"D" | | Current charges 2024-2025 | Proposed Fee ~ 2025-2026 | Page 14 |
|--|--|---------------------------|---------------------------|-------------------------|
| Port and Terminal (Land Uses 000-099) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 010 Waterport/Marine Terminal** | | \$43,368.78 | \$44,061.13 | /Berth |
| 021 Commercial Airport | | \$14,538.86 | \$14,770.96 | /Ave. flights per day |
| 022 General Aviation Airport | | \$3,691.61 | \$3,750.54 | /Employee |
| 030 Intermodal Truck Terminal | | \$16,561.65 | \$16,826.05 | /Acre |
| 090 Park-n-Ride Lot with Bus Service | | \$1,567.67 | \$1,592.69 | /Parking space |
| 093 Light Rail Transit Station with Parking | | \$3,135.34 | \$3,185.39 | /Parking space |
| Industrial (Land Uses 100-199) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 110 General light industrial | | \$2,452.64 | \$2,491.80 | /T.S.F.G.F.A. |
| 120 General heavy industrial | | \$1,719.38 | \$1,746.83 | /T.S.F.G.F.A. |
| 130 Industrial park | | \$2,149.22 | \$2,183.53 | /T.S.F.G.F.A. |
| 140 Manufacturing | | \$1,845.80 | \$1,875.27 | /T.S.F.G.F.A. |
| 150 Warehousing | | \$809.12 | \$822.04 | /T.S.F.G.F.A. |
| 151 Mini-warehouse | | \$657.41 | \$667.90 | /T.S.F.G.F.A. |
| 152 High-Cube Warehouse/Distribution Center | | \$303.42 | \$308.26 | /T.S.F.G.F.A. |
| 160 Data center | | \$227.56 | \$231.20 | /T.S.F.G.F.A. |
| 170 Utilities | | \$1,921.66 | \$1,952.34 | /T.S.F.G.F.A. |
| Residential (Land Uses 200-299) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 210 Single family detached housing | | \$2,528.50 | \$2,568.86 | /Dwelling unit |
| 220 Apartment | | \$1,567.67 | \$1,592.69 | /Dwelling unit |
| 221 Low-Rise Apartment | | \$1,466.53 | \$1,489.94 | /Occupied dwelling unit |
| 222 High-Rise Apartment | | \$884.97 | \$899.10 | /Dwelling unit |
| 223 Mid-Rise Apartment | | \$986.11 | \$1,001.86 | /Dwelling unit |
| 224 Rental Townhouse | | \$1,820.52 | \$1,849.58 | /Dwelling unit |
| 230 Residential condominium/townhouse | | \$1,314.82 | \$1,335.81 | /Dwelling unit |
| 231 Low-Rise Residential Condominium/Townhouse | | \$1,972.23 | \$2,003.71 | /Dwelling unit |
| 232 High-Rise Residential Condominium/Townhouse | | \$960.83 | \$976.17 | /Dwelling unit |
| 233 Luxury Condominium/Townhouse | | \$1,390.67 | \$1,412.87 | /Occupied dwelling unit |
| 240 Mobile home park | | \$1,491.81 | \$1,515.63 | /Occupied dwelling unit |
| 251 Senior Adult Housing - Detached | | \$682.69 | \$693.59 | /Dwelling unit |
| 252 Senior Adult Housing - Attached | | \$632.12 | \$642.22 | /Dwelling unit |
| 253 Congregate Care Facility | | \$429.84 | \$436.71 | /Dwelling unit |
| 254 Assisted living | | \$556.27 | \$565.15 | /Bed |
| 255 Continuing Care Retirement Community | | \$404.56 | \$411.02 | /Unit |
| 260 Recreational Homes | | \$657.41 | \$667.90 | /Dwelling unit |
| 265 Timeshare | | \$1,896.37 | \$1,926.65 | /Dwelling unit |
| 270 Residential Planned Unit Development | | \$1,567.67 | \$1,592.69 | /Dwelling unit |
| Lodging (Land Uses 300-399) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 310 Hotel | | \$1,517.10 | \$1,541.32 | /Room |
| 311 All Suites Hotel | | \$1,011.40 | \$1,027.54 | /Room |
| 312 Business Hotel | | \$1,567.67 | \$1,592.69 | /Occupied Room |
| 320 Motel | | \$1,188.39 | \$1,207.37 | /Room |
| 330 Resort Hotel | | \$1,061.97 | \$1,078.92 | /Room |

| Fee Schedule ~ SYSTEM DEVELOPMENT CHARGES continued | | Current charges 2024-2025 | Proposed Fee ~ 2025-2026 | Page 15 |
|---|--|---------------------------|--------------------------|------------------------|
| Transportation continued | | | | Notes |
| Recreational (Land Uses 400-499) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 411 City Park** | | \$477.89 | \$485.51 | /Acre |
| 412 County Park | | \$227.56 | \$231.20 | /Acre |
| 413 State Park** | | \$164.35 | \$166.98 | /Acre |
| 414 Water Slide Park | | \$4,854.71 | \$4,932.22 | /T.S.F.G.F.A. |
| 415 Beach Park | | \$3,287.05 | \$3,339.52 | /Acre |
| 416 Campground/Recreational Vehicle Park | | \$682.69 | \$693.59 | /Occupied camp site |
| 417 Regional park | | \$505.70 | \$513.77 | /Acre |
| 418 National Monument | | \$1,061.97 | \$1,078.92 | /Acre |
| 420 Marina | | \$480.41 | \$488.08 | /Berth |
| 430 Golf course | | \$758.55 | \$770.66 | /Acre |
| 431 Miniature Golf Course | | \$834.40 | \$847.72 | /Hole |
| 432 Golf Driving Range | | \$3,160.62 | \$3,211.08 | /Tees/Driving Position |
| 433 Batting Cages | | \$5,613.26 | \$5,702.87 | /Cage |
| 435 Multipurpose Recreational Facility | | \$9,052.02 | \$9,196.53 | /T.S.F.G.F.A. |
| 437 Bowling Alley | | \$4,323.73 | \$4,392.75 | /T.S.F.G.F.A. |
| 440 Adult Cabaret | | \$97,776.98 | \$99,337.90 | /T.S.F.G.F.A. |
| 441 Live Theater | | \$50.57 | \$51.38 | /Seat |
| 443 Movie Theater without Matinee | | \$60,683.93 | \$61,652.69 | /Movie Screen |
| 444 Movie Theater with Matinee - Fri pm peak hr | | \$116,083.29 | \$117,936.47 | /Movie screen |
| 445 Multiplex Movie Theater - Fri pm peak hr | | \$57,548.59 | \$58,467.30 | /Movie screen |
| 452 Horse Racetrack | | \$151.71 | \$154.13 | /Seat |
| 453 Automobile Racetrack - Saturday peak hr | | \$707.98 | \$719.28 | /Attendee |
| 454 Dog Racetrack | | \$379.27 | \$385.33 | /Attendee |
| 460 Arena** | | \$8,427.48 | \$8,562.02 | /Acre |
| 465 Ice Skating Rink | | \$5,967.25 | \$6,062.51 | /T.S.F.G.F.A. |
| 466 Snow Ski Area | | \$65,740.92 | \$66,790.42 | /Lift |
| 473 Casino/Video Lottery Establishment | | \$33,957.71 | \$34,499.82 | /T.S.F.G.F.A. |
| 480 Amusement Park | | \$9,987.56 | \$10,147.01 | /Acre |
| 481 Zoo** | | \$29,047.37 | \$29,511.09 | /Acre |
| 488 Soccer Complex | | \$43,414.29 | \$44,107.36 | /Field |
| 490 Tennis Courts | | \$9,810.57 | \$9,967.19 | /Court |
| 491 Racquet/Tennis Club | | \$8,470.46 | \$8,605.69 | /Court |
| 492 Health/Fitness Club | | \$8,925.59 | \$9,068.08 | /T.S.F.G.F.A. |
| 493 Athletic Club | | \$15,069.84 | \$15,310.42 | /T.S.F.G.F.A. |
| 495 Recreational Community Center | | \$6,928.08 | \$7,038.68 | /T.S.F.G.F.A. |
| Institutional (Land Uses 500-599) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 501 Military Base | | \$986.11 | \$1,001.86 | /Employee |
| 520 Elementary School | | \$3,059.48 | \$3,108.32 | /T.S.F.G.F.A. |
| 522 Middle School/Junior High School | | \$3,008.91 | \$3,056.95 | /T.S.F.G.F.A. |
| 530 High School | | \$2,452.64 | \$2,491.80 | /T.S.F.G.F.A. |
| 534 Private School (K-8) - pm peak hour generator | | \$16,511.08 | \$16,774.67 | /T.S.F.G.F.A. |
| 536 Private School (K-12) - pm peak hour generator | | \$13,906.73 | \$14,128.74 | /T.S.F.G.F.A. |
| 540 Junior/Community College | | \$6,422.38 | \$6,524.91 | /T.S.F.G.F.A. |
| 550 University/College | | \$1,997.51 | \$2,029.40 | /Employee |
| 560 Church | | \$1,390.67 | \$1,412.87 | /T.S.F.G.F.A. |
| 561 Synagogue | | \$4,273.16 | \$4,341.38 | /T.S.F.G.F.A. |
| 562 Mosque - pm peak hour generator | | \$27,864.04 | \$28,308.86 | /T.S.F.G.F.A. |
| 565 Day Care Center | | \$31,201.65 | \$31,699.76 | /T.S.F.G.F.A. |

| Fee Schedule ~ SYSTEM DEVELOPMENT CHARGES continued | | Current charges 2024-2025 | Proposed Fee ~ 2025-2026 | Page 16 |
|---|--|---------------------------|--------------------------|-----------------|
| Institutional (Land Uses 500-599) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 566 Cemetery | | \$2,123.94 | \$2,157.84 | /Acre |
| 571 Prison | | \$7,357.93 | \$7,475.39 | /T.S.F.G.F.A. |
| 580 Museum | | \$455.13 | \$462.40 | /T.S.F.G.F.A. |
| 590 Library | | \$18,458.03 | \$18,752.69 | /T.S.F.G.F.A. |
| 591 Lodge/Fraternal Organization | | \$75.85 | \$77.07 | /Member |
| | | | | |
| Medical (Land Uses 600-699) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 610 Hospital | | \$2,351.50 | \$2,389.04 | /T.S.F.G.F.A. |
| 620 Nursing Home | | \$1,871.09 | \$1,900.96 | /T.S.F.G.F.A. |
| 630 Clinic | | \$13,097.61 | \$13,306.71 | /T.S.F.G.F.A. |
| 640 Animal Hospital/Veterinary Clinic | | \$11,934.51 | \$12,125.03 | /T.S.F.G.F.A. |
| | | | | |
| Office (Land Uses 700-799) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 710 General office building | | \$3,767.46 | \$3,827.60 | /T.S.F.G.F.A. |
| 714 Corporate Headquarters Building | | \$3,565.18 | \$3,622.10 | /T.S.F.G.F.A. |
| 715 Single Tenant Office Building | | \$4,399.58 | \$4,469.82 | /T.S.F.G.F.A. |
| 720 Medical-dental office building | | \$9,026.73 | \$9,170.84 | /T.S.F.G.F.A. |
| 730 Government Office Building | | \$3,059.48 | \$3,108.32 | /T.S.F.G.F.A. |
| 731 State Motor Vehicles Department | | \$43,212.01 | \$43,901.86 | /T.S.F.G.F.A. |
| 732 United States Post Office | | \$28,369.74 | \$28,822.63 | /T.S.F.G.F.A. |
| 733 Government Office Complex | | \$7,206.22 | \$7,321.26 | /T.S.F.G.F.A. |
| 750 Office park - pm peak hour | | \$3,742.18 | \$3,801.92 | /T.S.F.G.F.A. |
| 760 Research and development center-pm peak hour | | \$2,705.49 | \$2,748.68 | /T.S.F.G.F.A. |
| 770 Business park - pm peak hour | | \$3,185.91 | \$3,236.77 | /T.S.F.G.F.A. |
| Retail (Land Uses 800-899) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 810 Tractor Supply Store | | \$3,539.90 | \$3,596.41 | /T.S.F.G.F.A. |
| 811 Construction Equipment Rental Store | | \$2,503.21 | \$2,543.17 | /T.S.F.G.F.A. |
| 812 Building Materials and Lumber Store | | \$11,352.95 | \$11,534.19 | /T.S.F.G.F.A. |
| 813 Free Standing Discount Super Store | | \$7,919.25 | \$8,045.68 | /T.S.F.G.F.A. |
| 814 Variety Store | | \$17,244.35 | \$17,519.64 | /T.S.F.G.F.A. |
| 815 Free Standing Discount Store | | \$6,012.64 | \$6,108.63 | /T.S.F.G.F.A. |
| 816 Hardware/Paint Store | | \$5,445.88 | \$5,532.82 | /T.S.F.G.F.A. |
| 817 Nursery (Garden Center) | | \$17,547.77 | \$17,827.90 | /T.S.F.G.F.A. |
| 818 Nursery (Wholesale) | | \$13,072.33 | \$13,281.02 | /T.S.F.G.F.A. |
| 820 Shopping Center | | \$4,703.49 | \$4,778.58 | /T.S.F.O.G.L.A. |
| 823 Factory Outlet Center | | \$5,790.26 | \$5,882.69 | /T.S.F.G.F.A. |
| 826 Specialty Retail Center | | \$6,852.23 | \$6,961.62 | /T.S.F.O.G.L.A. |
| 841 Automobile Sales | | \$6,624.66 | \$6,730.42 | /T.S.F.G.F.A. |
| 842 Recreational Vehicle Sales | | \$6,422.38 | \$6,524.91 | /T.S.F.G.F.A. |
| 843 Automobile Parts Sales | | \$6,652.98 | \$6,759.19 | /T.S.F.G.F.A. |
| 848 Tire Store | | \$7,205.37 | \$7,320.40 | /T.S.F.G.F.A. |
| 849 Tire Superstore | | \$5,335.13 | \$5,420.30 | /T.S.F.G.F.A. |
| 850 Supermarket | | \$9,288.43 | \$9,436.72 | /T.S.F.G.F.A. |
| 851 Convenience Market (Open 24 Hours) | | \$43,103.39 | \$43,791.50 | /T.S.F.G.F.A. |
| 852 Convenience Market (Open 15-16 Hours) | | \$21,297.48 | \$21,637.48 | /T.S.F.G.F.A. |
| 853 Convenience Market with Gasoline Pumps | | \$20,857.67 | \$21,190.65 | /T.S.F.G.F.A. |
| 854 Discount Supermarket | | \$11,345.16 | \$11,526.28 | /T.S.F.G.F.A. |
| 857 Discount Club | | \$10,569.12 | \$10,737.84 | /T.S.F.G.F.A. |
| 860 Wholesale Market | | \$2,225.08 | \$2,260.60 | /T.S.F.G.F.A. |
| 861 Sporting Goods Superstore | | \$4,652.43 | \$4,726.71 | /T.S.F.G.F.A. |
| 862 Home Improvement Superstore | | \$2,592.22 | \$2,633.60 | /T.S.F.G.F.A. |

| Fee Schedule ~ SYSTEM DEVELOPMENT CHARGES continued | | Current charges 2024-2025 | Proposed Fee ~ 2025-2026 | Page 17 |
|--|--|---------------------------|---------------------------|---------------------------|
| Transportation continued | | | | Notes |
| 863 Electronics Superstore | | \$3,072.12 | \$3,121.17 | /T.S.F.G.F.A. |
| 864 Toy/Children's Superstore | | \$12,617.20 | \$12,818.62 | /T.S.F.G.F.A. |
| 865 Baby Superstore | | \$4,601.86 | \$4,675.33 | /T.S.F.G.F.A. |
| 866 Pet Supply Superstore | | \$8,546.32 | \$8,682.75 | /T.S.F.G.F.A. |
| 867 Office Supply Superstore | | \$8,596.89 | \$8,734.13 | /T.S.F.G.F.A. |
| 868 Book Superstore | | \$40,000.82 | \$40,639.40 | /T.S.F.G.F.A. |
| 869 Discount Home Furnishing Superstore | | \$3,969.74 | \$4,033.11 | /T.S.F.G.F.A. |
| 872 Bed and Linen Superstore | | \$5,613.26 | \$5,702.87 | /T.S.F.G.F.A. |
| 875 Department Store | | \$4,728.29 | \$4,803.77 | /T.S.F.G.F.A. |
| 876 Apparel Store | | \$9,684.14 | \$9,838.74 | /T.S.F.G.F.A. |
| 879 Arts and Crafts Store | | \$15,701.97 | \$15,952.63 | /T.S.F.G.F.A. |
| 880 Pharmacy/Drugstore without Drive-Through | | \$8,991.34 | \$9,134.87 | /T.S.F.G.F.A. |
| 881 Pharmacy/Drugstore with Drive-Through | | \$9,521.81 | \$9,673.82 | /T.S.F.G.F.A. |
| 890 Furniture Store | | \$417.20 | \$423.86 | /T.S.F.G.F.A. |
| 896 DVD/Video Store | | \$34,387.56 | \$34,936.53 | /T.S.F.G.F.A. |
| 897 Medical Equipment Store | | \$3,135.34 | \$3,185.39 | /T.S.F.G.F.A. |
| | | | | |
| Services (Land Uses 900-999) | | TOTAL SDC PER UNIT | TOTAL SDC PER UNIT | Unit* |
| 911 Walk-in Bank | | \$30,670.67 | \$31,160.30 | /T.S.F.G.F.A. |
| 912 Drive-in Bank | | \$16,794.28 | \$17,062.38 | /T.S.F.G.F.A. |
| 918 Hair Salon | | \$3,666.32 | \$3,724.85 | /T.S.F.G.F.A. |
| 920 Copy, Print and Express Ship Store | | \$18,736.16 | \$19,035.27 | /T.S.F.G.F.A. |
| 925 Drinking Place | | \$28,673.16 | \$29,130.90 | /T.S.F.G.F.A. |
| 931 Quality Restaurant | | \$8,048.84 | \$8,177.33 | /T.S.F.G.F.A. |
| 932 High-Turnover (Sit Down) Restaurant | | \$9,900.01 | \$10,058.06 | /T.S.F.G.F.A. |
| 933 Fast-food restaurant without drive-through | | \$26,282.78 | \$26,702.36 | /T.S.F.G.F.A. |
| 934 Fast-food restaurant with drive-through | | \$33,801.86 | \$34,341.48 | /T.S.F.G.F.A. |
| 935 Fast-food rest w/drive-thru & no indoor seating | | \$12,513.28 | \$12,713.04 | /T.S.F.G.F.A. |
| 936 Coffee/donut shop without drive-through | | \$40,956.91 | \$41,610.75 | /T.S.F.G.F.A. |
| 937 Coffee/donut shop with drive-through | | \$44,309.94 | \$45,017.31 | /T.S.F.G.F.A. |
| 938 Coffee/donut kiosk | | \$77,645.93 | \$78,885.48 | /T.S.F.G.F.A. |
| 939 Bread/Donut/Bagel Shop w/o Drive-Thru Window | | \$70,797.91 | \$71,928.14 | /T.S.F.G.F.A. |
| 940 Bread/Donut/Bagel Shop w/Drive-Thru Window | | \$48,016.16 | \$48,782.69 | /T.S.F.G.F.A. |
| 941 Quick Lubrication Vehicle Shop | | \$13,122.90 | \$13,332.40 | /Servicing Position |
| 942 Automobile Care Center | | \$7,863.63 | \$7,989.16 | /T.S.F.O.G.L.A. |
| 943 Automobile Parts and Service Center | | \$11,277.10 | \$11,457.13 | /T.S.F.G.F.A. |
| 944 Gasoline/service station | | \$12,274.59 | \$12,470.54 | /Vehicle fueling position |
| 945 Gasoline/service station with convenience market | | \$4,364.89 | \$4,434.57 | /Vehicle fueling position |
| 946 Gasoline/service sta w/conv market & car wash | | \$8,371.85 | \$8,505.50 | /Vehicle fueling position |
| 947 Self-Service Car Wash | | \$14,007.87 | \$14,231.50 | /Wash stall |
| 948 Automated Car Wash | | \$35,702.38 | \$36,272.34 | /T.S.F.G.F.A. |
| 950 Truck Stop | | \$34,463.41 | \$35,013.59 | /T.S.F.G.F.A. |
| | | | | |
| * Abbreviations used in the "Unit" column: | | | | |
| T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area | | | | |
| T.S.F.G.L.A. = Thousand Square Feet Gross Leasable Area | | | | |
| T.S.F.O.G.L.A. = Thousand Square Feet Occupied Gross Leasable Area | | | | |
| V.F.P. = Vehicle Fueling Position | | | | |
| **No ITE PM peak hour trip generation for this code/category, the trip generation shown is ITE weekday average divided by ten. | | | | |

CITY OF SCAPPOOSE

Verify meetings, get virtual meeting details, or for more meeting information on our website: <https://www.scappoose.gov> or call City Hall 503-543-7146. Thank you!

| June 2025 | | | | | | |
|-----------|---|-----------|-----------|--|-----------|--|
| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
| 1 | 2 Council Work Session 6pm City Council 7pm | 3 | 4 | 5 | 6 | 7 Farmers Market 9am – 2pm |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 Farmers Market 9am – 2pm |
| 15 | 16 URA Meeting 6:30pm City Council 7pm | 17 | 18 | 19 City Offices Closed | 20 | 21 Farmers Market 9am – 2pm |
| 22 | 23 | 24 | 25 | 26 EDC, Noon Planning Commission, 7pm | 27 | 28 Farmers Market 9am – 2pm |
| 29 | 30 | | | | | |

CITY OF SCAPPOOSE

Verify meetings, get virtual meeting details, or for more meeting information on our website: <https://www.scappoose.gov> or call City Hall 503-543-7146. Thank you!

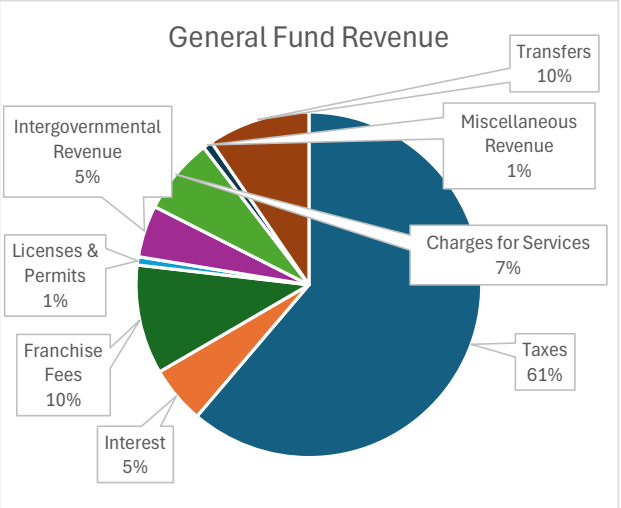
| July 2025 | | | | | | |
|-----------|--|---------|-----------|-----------------------------------|-----------------------------|---|
| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
| | | 1 | 2 | 3 | 4 City Offices Closed | 5 Scappoose Farmers Market 9 am - 2pm |
| 6 | 7 No Council meeting | 8 | 9 | 10 Planning Commission, 7pm | 11 | 12 Scappoose Farmers Market 9 am - 2pm |
| 13 | 14 | 15 | 16 | 17 EDC, Noon | 18 | 19 Scappoose Farmers Market 9 am - 2pm |
| 20 | 21 Council Work Session 6pm Council 7pm | 22 | 23 | 24 Planning Commission, 7pm | 25 | 26 Scappoose Farmers Market 9 am - 2pm |
| 27 | 28 | 29 | 30 | 31 | | |

General Fund Monthly Financials

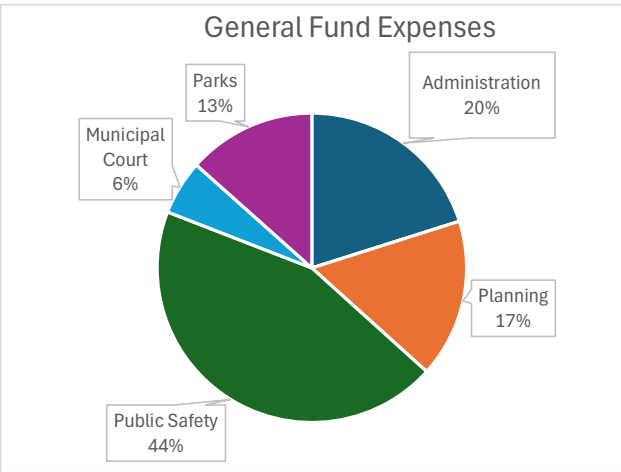
May 2025



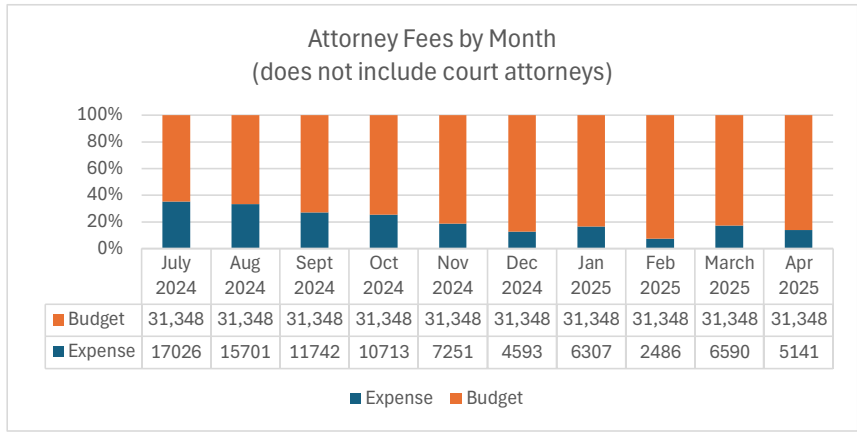
| Description | Budget | 2023-24 Activity | 2024-25 Activity | Budget % |
|--|-----------------------|------------------------|------------------------|----------|
| Cash Carry Over | \$ 4,444,327 | \$ 5,589,871.57 | \$ 5,589,871.57 | |
| Park Reserve Cash Carry Over | \$ 100,000 | \$ 150,000.00 | \$ 100,000.00 | |
| Fund Balance | \$ 4,544,327 | \$ 5,739,871.57 | \$ 5,689,871.57 | |
| Taxes | \$ 2,492,763 | \$ 2,415,029.80 | \$ 3,236,156.52 | 129.82% |
| Interest | \$ 235,000 | \$ 268,673.98 | \$ 284,500.48 | 121.06% |
| Franchise Fees | \$ 520,300 | \$ 479,175.32 | \$ 539,894.22 | 103.77% |
| Licenses & Permits | \$ 41,831 | \$ 41,180.65 | \$ 41,325.74 | 98.79% |
| Intergovernmental Revenue | \$ 617,000 | \$ 335,247.52 | \$ 256,421.85 | 41.56% |
| Charges for Services | \$ 341,981 | \$ 77,225.86 | \$ 376,946.05 | 110.22% |
| Miscellaneous Revenue | \$ 252,000 | \$ 55,489.99 | \$ 46,628.00 | 18.50% |
| Transfers | \$ 551,364 | \$ 429,610.52 | \$ 504,427.19 | 91.49% |
| Revenue | \$ 5,052,239 | \$ 4,101,633.64 | \$ 5,286,300.05 | |
| Payroll Expenses | \$ 107,737 | \$ 83,808.29 | \$ 82,233.75 | 76.33% |
| Materials & Services | \$ 1,300,546 | \$ 859,500.80 | \$ 747,813.42 | 57.50% |
| Capital Outlay | \$ 40,000 | \$ 9,427.61 | \$ - | 0.00% |
| ADMINISTRATION | \$ 1,448,283 | \$ 952,736.70 | \$ 830,047.17 | |
| Payroll Expenses | \$ 629,702 | \$ 363,983.06 | \$ 476,118.62 | 75.61% |
| Materials & Services | \$ 274,194 | \$ 62,046.41 | \$ 143,909.22 | 52.48% |
| Capital Outlay | \$ 129,243 | \$ 109,993.24 | \$ 33,930.50 | 26.25% |
| Transfers | \$ 30,683 | \$ 32,613.17 | \$ 28,126.12 | 91.67% |
| PLANNING | \$ 1,063,822 | \$ 568,635.88 | \$ 682,084.46 | |
| Payroll Expenses | \$ 2,311,118 | \$ 1,615,008.72 | \$ 1,470,338.72 | 63.62% |
| Materials & Services | \$ 405,125 | \$ 298,121.23 | \$ 237,607.61 | 58.65% |
| Capital Outlay | \$ 103,600 | \$ 58,577.23 | \$ - | 0.00% |
| Transfers | \$ 123,773 | \$ 96,554.34 | \$ 113,458.62 | 91.67% |
| POLICE DEPARTMENT | \$ 2,943,616 | \$ 2,068,261.52 | \$ 1,821,404.95 | |
| Payroll Expenses | \$ 99,652 | \$ 80,439.16 | \$ 86,990.53 | 87.29% |
| Materials & Services | \$ 195,527 | \$ 124,867.63 | \$ 141,605.64 | 72.42% |
| Transfers | \$ 6,696 | \$ 6,138.00 | \$ 6,138.00 | 91.67% |
| MUNICIPAL COURT | \$ 301,875 | \$ 211,444.79 | \$ 234,734.17 | |
| Payroll Expenses | \$ 318,602 | \$ 263,266.64 | \$ 260,666.18 | 81.82% |
| Materials & Services | \$ 165,295 | \$ 93,172.80 | \$ 76,220.82 | 46.11% |
| Capital Outlay | \$ 230,000 | \$ 125,558.61 | \$ 199,613.51 | 86.79% |
| Transfers | \$ 17,852 | \$ 15,136.00 | \$ 16,364.37 | 91.67% |
| PARK DEPARTMENT | \$ 731,749 | \$ 497,134.05 | \$ 552,864.88 | |
| Contingency | \$ 1,407,221 | \$ 379,430.00 | \$ - | 0.00% |
| Unappropriated Ending Fund Balance | \$ 1,700,000 | \$ - | \$ - | 0.00% |
| NON DEPARTMENTAL | \$ 3,107,221 | \$ 379,430.00 | \$ - | |
| Expense | \$ 9,596,566 | \$ 4,677,642.94 | \$ 4,121,135.63 | |
| Retained Earnings - Current Rev - Exp | \$ (4,544,327) | \$ (576,009) | \$ 1,165,164 | |
| General Government Totals | \$ - | \$ 5,163,862.27 | \$ 6,855,035.99 | |



| | | |
|-----------------------|----|--------------|
| Taxes | \$ | 3,236,156.52 |
| Interest | \$ | 284,500.48 |
| Franchise Fees | \$ | 539,894.22 |
| Licenses & Permits | \$ | 41,325.74 |
| Intergovernmental Rev | \$ | 256,421.85 |
| Charges for Services | \$ | 376,946.05 |
| Miscellaneous Revenue | \$ | 46,628.00 |
| Transfers | \$ | 504,427.19 |
| Total Revenue | \$ | 5,286,300.05 |



| | | |
|-----------------|----|--------------|
| Administration | \$ | 830,047.17 |
| Planning | \$ | 682,084.46 |
| Public Safety | \$ | 1,821,404.95 |
| Municipal Court | \$ | 234,734.17 |
| Parks | \$ | 552,864.88 |
| Total Expense | \$ | 4,121,135.63 |



Enterprise Fund Financials

May 2025



SCAPPOOSE
Oregon

| Description | Budget | 2023-24 Actual | 2024-25 Amount | Budget % |
|--|--------------------------|------------------------|------------------------|----------|
| STORM DRAINAGE | | | | |
| Cash Carry Over | \$ 1,597,635.00 | \$ 1,636,196.31 | \$ 1,636,196.31 | |
| Fund Balance | \$ 1,597,635.00 | \$ 1,636,196.31 | \$ 1,636,196.31 | |
| Interest | \$ 35,000.00 | \$ 51,191.06 | \$ 81,421.37 | 232.63% |
| Charges for Services | \$ 986,568.00 | \$ 852,487.06 | \$ 836,173.14 | 84.76% |
| Revenue | \$ 1,021,568.00 | \$ (216,361.15) | \$ 917,594.51 | |
| Payroll Expenses | \$ 398,489.00 | \$ 110,042.05 | \$ 155,707.88 | 39.07% |
| Materials & Services | \$ 239,215.00 | \$ 80,073.85 | \$ 77,430.43 | 32.37% |
| Capital Outlay | \$ 207,000.00 | \$ 26,245.25 | \$ 68,938.00 | 33.30% |
| Transfers | \$ 52,292.00 | \$ - | \$ 47,934.37 | 91.67% |
| Contingency | \$ 1,722,207.00 | \$ - | \$ - | 0.00% |
| Expense | \$ 2,619,203.00 | \$ 216,361.15 | \$ 350,010.68 | |
| Retained Earnings - Current Rev-Exp | \$ (1,597,635.00) | \$ (432,722.30) | \$ 567,583.83 | |
| STORM DRAINAGE | \$ - | \$ 1,203,474.01 | \$ 2,203,780.14 | |
| UTILITY WATER | | | | |
| Cash Carry Over | \$ 5,248,020.00 | \$ 4,500,101.08 | \$ 4,500,101.08 | |
| Fund Balance | \$ 5,248,020.00 | \$ 4,500,101.08 | \$ 4,500,101.08 | |
| Interest | \$ 30,000.00 | \$ 207,146.86 | \$ 190,672.52 | 635.58% |
| Intergovernmental Revenue | \$ 5,225,000.00 | \$ 464,285.00 | \$ 2,625,786.00 | 50.25% |
| Charges for Services | \$ 5,755,370.00 | \$ 2,420,586.89 | \$ 2,303,485.08 | 40.02% |
| Miscellaneous Revenue | \$ - | \$ 14,501.32 | \$ 139,023.39 | |
| Revenue | \$ 11,010,370.00 | \$ 3,106,520.07 | \$ 5,258,966.99 | |
| Payroll Expenses | \$ 1,176,331.00 | \$ 942,341.12 | \$ 926,082.41 | 78.73% |
| Materials & Services | \$ 779,260.00 | \$ 588,664.89 | \$ 480,484.71 | 61.66% |
| Capital Outlay | \$ 11,300,000.00 | \$ 1,255,186.93 | \$ 3,814,938.50 | 33.76% |
| Transfers | \$ 201,888.00 | \$ 204,413.00 | \$ 185,064.00 | 91.67% |
| Debt Services | \$ 81,439.00 | \$ 81,438.78 | \$ 81,438.78 | 100.00% |
| Contingency | \$ 2,719,472.00 | \$ - | \$ - | 0.00% |
| Expense | \$ 16,258,390.00 | \$ 3,072,044.72 | \$ 5,488,008.40 | |
| Retained Earnings - Current Rev-Exp | \$ (5,248,020.00) | \$ 34,475.35 | \$ (229,041.41) | |
| UTILITY WATER | \$ - | \$ 4,534,576.43 | \$ 4,271,059.67 | |

UTILITY WASTEWATER

| | | | | | | | |
|--|-----------|-----------------------|-----------|---------------------|-----------|---------------------|---------|
| Cash Carry Over | \$ | 3,456,988.00 | \$ | 3,420,737.74 | \$ | 3,420,737.74 | |
| Fund Balance | \$ | 3,456,988.00 | \$ | 3,420,737.74 | \$ | 3,420,737.74 | |
| Interest | \$ | 90,000.00 | \$ | 174,192.97 | \$ | 110,172.80 | 122.41% |
| Intergovernmental Revenue | \$ | 19,079,000.00 | \$ | 170,524.00 | \$ | 5,247,899.00 | 27.51% |
| Charges for Services | \$ | 3,007,530.00 | \$ | 2,526,577.97 | \$ | 2,548,515.38 | 84.74% |
| Revenue | \$ | 22,176,530.00 | \$ | 2,871,294.94 | \$ | 7,906,587.18 | |
| Payroll Expenses | \$ | 1,301,197.00 | \$ | 953,505.42 | \$ | 999,375.82 | 76.80% |
| Materials & Services | \$ | 727,540.00 | \$ | 409,068.04 | \$ | 466,849.97 | 64.17% |
| Capital Outlay | \$ | 12,000,000.00 | \$ | 2,056,048.46 | \$ | 7,002,680.15 | 58.36% |
| Transfers | \$ | 101,488.00 | \$ | 89,623.42 | \$ | 93,030.63 | 91.67% |
| Debt Services | \$ | 18,304.00 | \$ | 18,304.00 | \$ | 18,215.00 | 99.51% |
| Contingency | \$ | 11,484,989.00 | \$ | - | \$ | - | 0.00% |
| Expense | \$ | 25,633,518.00 | \$ | 3,526,549.34 | \$ | 8,580,151.57 | |
| Retained Earnings - Current Rev-Exp | \$ | (3,456,988.00) | \$ | (655,254.40) | \$ | (673,564.39) | |
| UTILITY WASTEWATER | \$ | - | \$ | 2,765,483.34 | \$ | 2,747,173.35 | |
| Enterprise Funds | \$ | - | \$ | 8,503,533.78 | \$ | 9,222,013.16 | |

Special Revenue Fund Financials

May 2025



| Description | Budget | 2023-24 Actual | 2024-25 Amount | Budget % |
|--|------------------------|------------------------|------------------------|----------|
| BUILDING | | | | |
| Cash Carry Over | \$ 54,908.00 | \$ 59,313.68 | \$ 59,313.68 | |
| Fund Balance | \$ 54,908.00 | \$ 59,313.68 | \$ 59,313.68 | |
| Interest | \$ 1,000.00 | \$ 2,761.36 | \$ 4,664.02 | 466.40% |
| Licenses & Permits | \$ 200,000.00 | \$ 53,257.95 | \$ 212,320.77 | 106.16% |
| Miscellaneous Revenue | \$ 24,000.00 | \$ 208.76 | \$ - | 0.00% |
| Transfers | \$ 15,656.00 | \$ 58,666.67 | \$ 5,072.72 | 32.40% |
| Revenue | \$ 240,656.00 | \$ 114,894.74 | \$ 222,057.51 | |
| Payroll Expenses | \$ 87,632.00 | \$ 69,951.16 | \$ 63,801.48 | 72.81% |
| Materials & Services | \$ 192,114.00 | \$ 19,201.12 | \$ 49,486.88 | 25.76% |
| Transfers | \$ 8,138.00 | \$ - | \$ 7,459.84 | 91.67% |
| Contingency | \$ 7,680.00 | \$ - | \$ - | 0.00% |
| Expense | \$ 295,564.00 | \$ 89,152.28 | \$ 120,748.20 | |
| Retained Earnings Current Rev - Exp | \$ (54,908.00) | \$ 25,742.46 | \$ 101,309.31 | |
| BUILDING | \$ - | \$ 85,056.14 | \$ 160,622.99 | |
| PEG FEE FUND | | | | |
| Cash Carry Over | \$ 31,864.00 | \$ 36,368.99 | \$ 36,368.99 | |
| Fund Balance | \$ 31,864.00 | \$ 36,368.99 | \$ 36,368.99 | |
| Interest | \$ 2,280.00 | \$ 1,898.16 | \$ 1,271.69 | |
| Peg Fees | \$ - | \$ 6,497.98 | \$ 5,897.34 | |
| Revenue | \$ 2,280.00 | \$ 8,396.14 | \$ 7,169.03 | |
| Dues Fees & Subscriptions | \$ 30,595.00 | \$ 20,885.77 | \$ 15,746.31 | 51.47% |
| Contingency | \$ 3,549.00 | \$ - | \$ - | 0.00% |
| Expense | \$ 34,144.00 | \$ 20,885.77 | \$ 15,746.31 | |
| Retained Earnings Current Rev - Exp | \$ (31,864.00) | \$ (12,489.63) | \$ (8,577.28) | |
| PEG FEE FUND | \$ - | \$ 23,879.36 | \$ 27,791.71 | |
| STREET FUND | | | | |
| Cash Carry Over | \$ 1,068,714.00 | \$ 2,083,143.57 | \$ 2,083,143.57 | |
| Fund Balance | \$ 1,068,714.00 | \$ 2,083,143.57 | \$ 2,083,143.57 | |
| Interest | \$ 36,000.00 | \$ 79,532.58 | \$ 100,805.10 | 280.01% |
| Intergovernmental Revenue | \$ 1,006,955.00 | \$ 1,049,826.44 | \$ 939,454.87 | 93.30% |
| Charges for Services | \$ - | \$ 47,734.56 | \$ 9,393.00 | |
| Revenue | \$ 1,042,955.00 | \$ 1,177,093.58 | \$ 1,049,652.97 | |
| Payroll Expenses | \$ 285,876.00 | \$ 274,808.26 | \$ 177,961.42 | 62.25% |
| Materials & Services | \$ 217,465.00 | \$ 122,301.59 | \$ 71,559.27 | 32.91% |
| Capital Outlay | \$ 860,000.00 | \$ 716,461.53 | \$ 98,990.54 | 11.51% |

| | | | | | | | |
|--|-----------|-----------------------|-----------|---------------------|-----------|---------------------|--------|
| Transfers | \$ | 58,550.00 | \$ | 53,882.58 | \$ | 52,680.87 | 89.98% |
| Contingency | \$ | 689,778.00 | \$ | - | \$ | - | 0.00% |
| Expense | \$ | 2,111,669.00 | \$ | 1,167,453.96 | \$ | 401,192.10 | |
| Retained Earnings Current Rev - Exp | \$ | (1,068,714.00) | \$ | 9,639.62 | \$ | 648,460.87 | |
| STREET FUND | \$ | - | \$ | 2,092,783.19 | \$ | 2,731,604.44 | |

FOOT PATHS & BICYCLE TRAILS

| | | | | | | | |
|--|-----------|---------------------|-----------|-------------------|-----------|-------------------|---------|
| Cash Carry Over | \$ | 237,431.00 | \$ | 240,033.53 | \$ | 240,033.53 | |
| Fund Balance | \$ | 237,431.00 | \$ | 240,033.53 | \$ | 240,033.53 | |
| Interest | \$ | 5,000.00 | \$ | 10,208.45 | \$ | 10,667.25 | 213.35% |
| Intergovernmental Revenue | \$ | 6,500.00 | \$ | 5,830.43 | \$ | 6,093.51 | 93.75% |
| Charges for Services | | | | | | | |
| Revenue | \$ | 11,500.00 | \$ | 16,038.88 | \$ | 16,760.76 | |
| Materials & Services | \$ | 3,000.00 | \$ | - | \$ | 1,480.61 | 49.35% |
| Capital Outlay | \$ | 40,000.00 | \$ | - | \$ | - | 0.00% |
| Contingency | \$ | 205,931.00 | \$ | - | \$ | - | 0.00% |
| Expense | \$ | 248,931.00 | \$ | - | \$ | 1,480.61 | |
| Retained Earnings Current Rev - Exp | \$ | (237,431.00) | \$ | - | \$ | (1,480.61) | |
| FOOT PATHS & BICYCLE TRAILS | \$ | - | \$ | 240,033.53 | \$ | 238,552.92 | |

WATTS HOUSE FUND

| | | | | | | | |
|--|-----------|--------------------|-----------|-------------------|-----------|-------------------|---------|
| Cash Carry Over | \$ | 32,456.00 | \$ | 32,740.53 | \$ | 32,740.53 | |
| Fund Balance | \$ | 32,456.00 | \$ | 32,740.53 | \$ | 32,740.53 | |
| Interest | \$ | 1,000.00 | \$ | 1,505.45 | \$ | 1,319.72 | 131.97% |
| Revenue | \$ | 1,000.00 | \$ | 1,505.45 | \$ | 1,319.72 | |
| Materials & Services | \$ | 11,000.00 | \$ | 4,646.59 | \$ | 5,645.80 | 51.33% |
| Capital Outlay | \$ | 10,000.00 | \$ | - | \$ | - | 0.00% |
| Contingency | \$ | 12,456.00 | \$ | - | \$ | - | 0.00% |
| Expense | \$ | 33,456.00 | \$ | 4,646.59 | \$ | 5,645.80 | |
| Retained Earnings Current Rev - Exp | \$ | (32,456.00) | \$ | (3,141.14) | \$ | (4,326.08) | |
| WATTS HOUSE FUND | \$ | - | \$ | 29,599.39 | \$ | 28,414.45 | |

UNEMPLOYMENT

| | | | | | | | |
|--|-----------|--------------------|-----------|------------------|-----------|------------------|---------|
| Cash Carry Over | \$ | 96,369.00 | \$ | 93,126.33 | \$ | 93,126.33 | |
| Fund Balance | \$ | 96,369.00 | \$ | 93,126.33 | \$ | 93,126.33 | |
| Interest | \$ | 1,000.00 | \$ | 3,947.65 | \$ | 4,092.98 | 409.30% |
| Transfer In | \$ | - | \$ | - | \$ | - | |
| Revenue | \$ | 1,000.00 | \$ | - | \$ | - | |
| Payroll Expenses | \$ | 50,000.00 | \$ | - | \$ | - | 0.00% |
| Contingency | \$ | 47,369.00 | \$ | - | \$ | - | 0.00% |
| Expense | \$ | 97,369.00 | \$ | - | \$ | - | |
| Retained Earnings Current Rev - Exp | \$ | (96,369.00) | \$ | - | \$ | - | |
| UNEMPLOYMENT | \$ | - | \$ | 93,126.33 | \$ | 93,126.33 | |

LAW ENFORCEMENT FEE

| | | | | | | | |
|--|-----------|--------------------|-----------|---------------------|-----------|---------------------|---------|
| Cash Carry Over | \$ | 13,054.00 | \$ | 17,784.41 | \$ | 17,784.41 | |
| Fund Balance | \$ | 13,054.00 | \$ | 17,784.41 | \$ | 17,784.41 | |
| Interest | \$ | 300.00 | \$ | 768.25 | \$ | 706.97 | 235.66% |
| Intergovernmental Revenue | \$ | 5,000.00 | \$ | 1,690.06 | \$ | 3,001.64 | 60.03% |
| Revenue | \$ | 5,300.00 | \$ | 2,458.31 | \$ | 3,708.61 | |
| Materials & Services | \$ | 10,000.00 | \$ | 5,357.57 | \$ | 4,685.13 | 46.85% |
| Contingency | \$ | 8,354.00 | \$ | - | \$ | - | 0.00% |
| Expense | \$ | 18,354.00 | \$ | 5,357.57 | \$ | 4,685.13 | |
| Retained Earnings Current Rev - Exp | \$ | (13,054.00) | \$ | (2,899.26) | \$ | (976.52) | |
| LAW ENFORCEMENT FEE | \$ | - | \$ | 14,885.15 | \$ | 16,807.89 | |
| Special Revenue Funds | \$ | - | \$ | 2,579,363.09 | \$ | 3,296,920.73 | |

System Development Fund Financials

May 2025



| Description | Budget | 2023-24 Actual | 2024-25 Amount | Budget % |
|-------------------------------------|------------------------|------------------------|------------------------|----------|
| STORM DRAINAGE SDC | | | | |
| Cash Carry Over | \$ 395,645.00 | \$ 397,484.20 | \$ 397,484.20 | |
| Fund Balance | \$ 395,645.00 | \$ 397,484.20 | \$ 397,484.20 | |
| Interest | \$ 9,600.00 | \$ 16,789.38 | \$ 17,502.47 | 182.32% |
| System Development Charges | \$ 59,482.00 | \$ - | \$ 2,053.80 | 3.45% |
| Revenue | \$ 69,082.00 | \$ 16,789.38 | \$ 19,556.27 | |
| Capital Outlay | \$ 200,000.00 | \$ - | \$ - | 0.00% |
| Transfers | \$ 2,974.00 | \$ - | \$ 35.52 | 1.19% |
| Contingency | \$ 261,753.00 | \$ - | \$ - | 0.00% |
| Expense | \$ 464,727.00 | \$ - | \$ 35.52 | |
| Retained Earnings Current Rev - Exp | \$ (395,645.00) | \$ 16,789.38 | \$ 19,520.75 | |
| STORM DRAINAGE SDC | \$ - | \$ 414,273.58 | \$ 417,004.95 | |
| STREET SDC | | | | |
| Cash Carry Over | \$ 988,646.00 | \$ 1,007,966.59 | \$ 1,007,966.59 | |
| Fund Balance | \$ 988,646.00 | \$ 1,007,966.59 | \$ 1,007,966.59 | |
| Interest | \$ 35,000.00 | \$ 43,416.49 | \$ 41,049.81 | 117.29% |
| System Development Charges | \$ 192,054.00 | \$ - | \$ 5,057.00 | 2.63% |
| Revenue | \$ 227,054.00 | \$ 43,416.49 | \$ 46,106.81 | |
| Capital Outlay | \$ 550,000.00 | \$ 33,471.46 | \$ 94,076.38 | 17.10% |
| Transfers | \$ 9,603.00 | \$ - | \$ 126.42 | 1.32% |
| Contingency | \$ 656,097.00 | \$ - | \$ - | 0.00% |
| Expense | \$ 1,215,700.00 | \$ 33,471.46 | \$ 94,202.80 | |
| Retained Earnings Current Rev - Exp | \$ (988,646.00) | \$ 9,945.03 | \$ (48,095.99) | |
| STREET SDC | \$ - | \$ 1,017,911.62 | \$ 959,870.60 | |
| PARKS SDC | | | | |
| Cash Carry Over | \$ 153,853.00 | \$ 158,208.39 | \$ 158,208.39 | |
| Fund Balance | \$ 153,853.00 | \$ 158,208.39 | \$ 158,208.39 | |
| Interest | \$ 5,000.00 | \$ 7,073.21 | \$ 6,764.49 | 135.29% |
| System Development Charges | \$ 84,084.00 | \$ - | \$ 5,188.46 | 6.17% |
| Revenue | \$ 89,084.00 | \$ 7,073.21 | \$ 11,952.95 | |
| Capital Outlay | \$ 100,000.00 | \$ 33,228.62 | \$ 7,615.00 | 7.62% |
| Transfers | \$ 4,204.00 | \$ - | \$ - | 0.00% |
| Contingency | \$ 138,733.00 | \$ - | \$ - | 0.00% |
| Expense | \$ 242,937.00 | \$ 33,228.62 | \$ 7,615.00 | |
| Retained Earnings Current Rev - Exp | \$ (153,853.00) | \$ (26,155.41) | \$ 4,337.95 | |
| PARKS SDC | \$ - | \$ 132,052.98 | \$ 162,546.34 | |

WATER SDC

| | | | | | | | |
|--|-----------|---------------------|-----------|---------------------|-----------|---------------------|---------|
| Cash Carry Over | \$ | 103,340.00 | \$ | 124,913.87 | \$ | 124,913.87 | |
| Fund Balance | \$ | 103,340.00 | \$ | 124,913.87 | \$ | 124,913.87 | |
| Interest | \$ | 4,000.00 | \$ | 5,974.04 | \$ | 1,648.05 | 41.20% |
| Transfers | \$ | 100,000.00 | \$ | 114,583.33 | \$ | 91,666.63 | 91.67% |
| System Development Charges | \$ | 360,280.00 | \$ | - | \$ | 41,380.33 | 11.49% |
| Revenue | \$ | 464,280.00 | \$ | 120,557.37 | \$ | 134,695.01 | |
| Capital Outlay | \$ | 176,976.00 | \$ | - | \$ | - | 0.00% |
| Transfers | \$ | 17,328.00 | \$ | - | \$ | 4,631.36 | 26.73% |
| Debt Services | \$ | 280,589.00 | \$ | 279,388.29 | \$ | 280,588.15 | 100.00% |
| Contingency | \$ | 92,727.00 | \$ | - | \$ | - | 0.00% |
| Expense | \$ | 567,620.00 | \$ | 279,388.29 | \$ | 285,219.51 | |
| Retained Earnings Current Rev - Exp | \$ | (103,340.00) | \$ | (158,830.92) | \$ | (150,524.50) | |
| WATER SDC | \$ | - | \$ | (33,917.05) | \$ | (25,610.63) | |

WASTEWATER SDC

| | | | | | | | |
|--|-----------|---------------------|-----------|---------------------|-----------|---------------------|---------|
| Cash Carry Over | \$ | 822,122.00 | \$ | 909,271.51 | \$ | 909,271.51 | |
| Fund Balance | \$ | 822,122.00 | \$ | 909,271.51 | \$ | 909,271.51 | |
| Interest | \$ | 30,000.00 | \$ | 45,467.43 | \$ | 25,903.57 | 86.35% |
| System Development Charges | \$ | 226,464.00 | \$ | - | \$ | 22,806.62 | 10.07% |
| Revenue | \$ | 256,464.00 | \$ | 45,467.43 | \$ | 48,710.19 | 18.99% |
| Capital Outlay | \$ | 800,000.00 | \$ | 339,854.34 | \$ | 800,000.00 | 100.00% |
| Transfers | \$ | 11,323.00 | \$ | - | \$ | 279.42 | 2.47% |
| Contingency | \$ | 267,263.00 | \$ | - | \$ | - | 0.00% |
| Expense | \$ | 1,078,586.00 | \$ | 339,854.34 | \$ | 800,279.42 | |
| Retained Earnings Current Rev - Exp | \$ | (822,122.00) | \$ | (294,386.91) | \$ | (751,569.23) | |
| WASTEWATER SDC | \$ | - | \$ | 614,884.60 | \$ | 157,702.28 | |
| SDC Funds | \$ | - | \$ | 2,145,205.73 | \$ | 1,671,513.54 | |

Urban Renewal Fund Financials
May 2025



SCAPPOOSE
Oregon

| Description | Budget | 2023-24 Actual | 2024-25 Amount | Budget % |
|-------------------------------------|------------------------|------------------------|------------------------|----------|
| URBAN RENEWAL DISTRICT | | | | |
| Cash Carry Over | \$ 1,276,194.00 | \$ 1,303,915.09 | \$ 1,303,915.09 | |
| Fund Balance | \$ 1,276,194.00 | \$ 1,303,915.09 | \$ 1,303,915.09 | |
| Taxes | \$ 500,000.00 | \$ 848,386.70 | \$ 593,673.71 | 118.73% |
| Interest | \$ 35,000.00 | \$ 44,872.40 | \$ 71,162.31 | 203.32% |
| Revenue | \$ 535,000.00 | \$ 893,259.10 | \$ 664,836.02 | |
| Payroll Expenses | \$ 5,518.00 | \$ 3,380.91 | \$ 5,142.64 | 93.20% |
| Materials & Services | \$ 81,886.00 | \$ 76,134.00 | \$ 46,910.21 | 57.29% |
| Capital Outlay | \$ 107,292.00 | \$ - | \$ 69,151.00 | 64.45% |
| Contingency | \$ 1,616,498.00 | \$ - | \$ - | 0.00% |
| Expense | \$ 1,811,194.00 | \$ 79,514.91 | \$ 121,203.85 | |
| Retained Earnings Current Rev - Exp | \$ (1,276,194.00) | \$ 813,744.19 | \$ 543,632.17 | |
| URBAN RENEWAL DISTRICT | \$ - | \$ 2,117,659.28 | \$ 1,847,547.26 | |
| Urban Renewal Agency | \$ - | \$ 2,117,659.28 | \$ 1,847,547.26 | |

6/16/2025 Community Development Center Updates

Planning Department:

Land use applications under completeness review:

- Maple Street Townhomes (14 lots)
- Type II Home Occupation for psychic services

Land use applications pending approval by the Planner:

- None

Land use applications recently approved by the Planner:

- Grace Lutheran Children's Center – Minor Modification to Site Development Review

Land use applications scheduled for Planning Commission:

- July 10 - Zone Change and Site Development approval for a proposed self-storage facility at the Cinnamon Tree property. **This will require Council approval as well due to the Comprehensive Plan Map Amendment and Zone Change.**

Ongoing projects:

50 Year Plan:

- The last Stakeholder Advisory Committee meeting was held on May 20, 2025. They reviewed the proposed 50-Year Plan document, UGB/UR expansion areas, zone changes, and amendments to Chapter 17.74 of the Development Code. The City will hold an informational session with landowners in July (date pending) who have properties identified to be brought into the UGB or Urban Reserves. There is currently a City Council/Planning Commission work session scheduled for August 18, 2025. Following this will be preparation and holding of adoption hearings.

Engineering Department:

In plan review:

- OXBO Headquarters Site Development – Final review in progress
- Buxton Ranch Planned Unit Development – 3rd review in progress
- Casey House Site (SW 1st and JP West) – Plans approved for construction
- JP West Partition (at SW 4th St) – 2nd review completed
- Hwy 30 Restaurant Complex – Awaiting plans for 3rd Review
- Habitat for Humanity Townhomes – 1st Review in progress
- NW Waterline Improvements – 3rd review completed

Ongoing:

- NE Moore Road improvements – Construction observations and coordination
- 3 MG Reservoir – Construction Observation and Submittal Review
- Dutch Canyon Estates Ph 4 Subdivision - Construction observation and coordination
- SW Maple Street Sidewalk Infill project - Project Closeout in process with Asbuilts/GIS
- EJ Smith Road Sewer Pump Station - Project Closeout in process with Asbuilts/GIS
- SE Myrtle and Oak Waterline – Construction observations and coordination
- SE Maple Street Rail and Sidewalk Upgrades – 1st Review completed

Misc:

- NE 1st Street right of way dedication - Coordination with ODOT
- Public Works Street Design Standards update – In progress
- Developing guideline document for engineering plan review process
- Updating municipal code enforcement template for sidewalk deficiencies
- Updating municipal code to address Hg TMDL requirements

Building Department:

- Permits issued from May 13th – June 9th: 2 commercial structural, 10 residential mechanical, 5 residential plumbing, 2 residential structural.
- New housing: 2 new house permits issued (Dutch Canyon Phase IV)

Construction happening around town (see Public Works update for City projects):

- Dutch Canyon Phase IV Subdivision – Lot filling still underway. Light poles being installed. House construction underway.
- Moore Rd – Light poles recently installed. Shorter poles in runway protection zone pending installation.
- Huser Subdivision – Grading and filling underway. Cutting in roads. Next up will be underground utilities.
- SE Myrtle and Oak Waterline – Nearly complete. Paving and trench patching this week.

Public Works Activities for May 14th – June 10th 2025

Admin:

- 1) WWTP Phase 1 construction management (ongoing) (Concrete pours for aeration basin nearly complete and Headworks underway)(same status)
- 2) Basalt well – Exploratory drilling underway. Plan forward to be determined by mid-June
- 3) General Public Works daily admin. Duties (ongoing)
- 4) Work on Treatment SCADA/Plant optimization (ongoing)(staff continues to work improve facility metering)
- 5) ARPA project management (ongoing) (projects making good progress--all projects are scheduled for completion within the fundings required or extended timelines)(Reservoir, Headworks and Basalt Well are all that remain)
- 6) Reservoir Project (ongoing) (construction underway) (beginning concrete work)(no change)
- 7) Oak and Myrtle Water Main Replacement project (project underway)(scheduled for completion late June)
- 8) Attend County and NWACT Transportation Meetings (ongoing) **Objective 1.3**
- 9) Update Municipal Code in Chapters 2,9,11, 12 and 13 (ongoing)
- 10) Implement Mercury TMDL Plan with DEQ (ongoing) (annual report recently submitted and accepted)
- 11) Temperature TMDL (City was recently identified as a DMA and will be required to draft a Plan)
- 12) Asset Management implementation (ongoing)
- 13) Grabhorn Grant application submitted **Objective 3.2**
- 14) Veterans Park application submitted **Objective 3.2**
- 15) Management/reporting requirements for project funding from ARPA, SRF and Business Oregon Special Public Works Fund grants and loans (ongoing) **Objective 2.2**
- 16) Work with ODOT for Maple St. crossing improvements (ongoing)
- 17) Finalize 2025-2026 budget and Fees
- 18) Support local festivals and events **Objective 3.3**

Water Distribution PW

- 1) Shut offs
- 2) Read water meters
- 3) Meter change outs (Lots) SE Area
- 4) Installed new meters at DC phase 4
- 5) Water leak Raw line (3x)
- 6) Working with Swofford for Myrtle & Oak.(Install new meters and boxes/put water line in service)
- 7) Coordinate with MEI on Keys Road water shut down. (Turn some valves)
- 8) Water Leak(s) on Glen View

Water Treatment

- 1) Yellowjacket Drilling mobilized and are now onsite at Miller Rd. to complete the basalt well project. They are set up and started drilling on June 9th. Staff expects that the drilling should be completed in 1 or 2 weeks.
- 2) MEI, the contractor doing the work on the 3.0 MG reservoir project, is currently prepping the reservoir base in anticipation of one of the first major concrete pours.
- 3) Treatment staff is working with Crow Water to perform rehab work on the Miller Rd. wells.
- 4) The well pump for the Dutch Canyon #1 well is seized up and in need of repairs. Crow Water will be scheduling the removal and assessment of that pump soon.

Collection PW:

- 1) Investigated sewer blockage at Hoag Terrace.
- 2) Flushed lines from water work on Oak/Myrtle

Wastewater Treatment:

- 1) Ongoing Aeration basin construction
- 2) Lift Station cleaning with River City Environmental
- 3) Smith Rd Pump Station pump failure-clothing in the pump
- 4) Monthly Data for May
 - a. Total flow treated – 26,084,000 gallons
 - b. Average Daily Flow – 841,000 gallons
 - c. Biochemical Oxygen Demand (BOD) average – 270 mg/l
 - d. Total Suspended Solids (TSS) average – 193 mg/l

Parks PW:

- 1) Maintenance on Parks equipment (ongoing)
- 2) Mowing and Maintenance at Parks (Veterans, Concomly, Miller, Heritage, Creekview, Grabhorn, Chapman Landing, Totem Pole, Trtek Trailhead, CZ Trail, City Hall, Skate Park, NE 3rd St, Park Strips (East side and West Side)
- 3) Parks equipment maintenance
- 4) Peak with some work at Heritage / totem pole
- 5) Watering plants on CZ Trail.
- 6) Big push for Heritage Park (Outdoor Fest) / Veterans Park (TOC)
- 7) Veterans Irrigations fixes

Streets PW:

- 1) Fill Potholes (4 big potholes)
- 2) Street Sweeping
- 3) Fix Barricade on SE Santosh and SE 1st

Storm PW:

- 1) Maintain city storm swales (Davona, 8th Ct, Cascade (Westlane), EM Watts, Erin, Vernonia HWY, Onna Way, Veterans Park, Grabhorn ditch)
- 2) Did planning for dry well clean outs

Maintenance:

- 1) Daily Daily's (Locates, Work Orders)
- 2) Facility Cleaning and Organizing
- 3) Maintenance Public Works Vehicles / Equipment
- 4) LOTS of compound organizing and clean ups (ongoing)
- 5) Working with MEI for locating
- 6) Summer helpers have started
- 7) Pre-Walk thought with Reed at DC phase 4
- 8) Training for staff



Figure 1 Wastewater Aeration Basin exterior coating



Figure 2 Wastewater Mixed Liquor piping



Figure 3 Wastewater Aeration Basin Concrete walkways



Figure 4 Wastewater Smith Rd pump issue



SCAPPOOSE
Oregon

Scappoose Police Department Department Report

**Submitted by: Chief of Police Fluellen
Scappoose, Oregon**



Noteworthy Department Events and Activity:

- On June 4, 2025, Chief Fluellen and Washington County Sheriff Massey participated in a Q&A panel referencing leadership as department executives at the request of the Department of Public Safety Standards and Training, (DPSST). The Q&A panel was presented to students attending the Organizational Leadership & Management Course that is designed to provide new, midlevel managers with leadership training as they move into their new roles of leadership within their organizations. The class was very receptive to the information provided and this partnership with DPSST and the Washington County Sheriff's Office displays SPD's commitment for the continuation of strengthen partnerships with fellow stakeholders.
- During the department's 2nd quarter Department wide meeting, SPD officers received an in-person presentation from Columbia County Sheriff's Office K-9 Unit. This presentation was designed to help officer gain a better understanding of K-9 operations and how officers should interact with K-9s while out in the field. This was extremely valuable and will assist SPD officers with building searches to finding potentially missing individuals to help safeguard lives.
- The department is continuing to hire new officers with a total of four candidates in the hiring process for Patrol Officer to fill the last vacant spots within the department. Two candidates in the process have already passed an intensive background check that was conducted by an outside third party. They are within the Psychological and Medical phases of the hiring process. If successful in passing the remaining processes, the department anticipates them being hired early to mid-summer timeframe.
- As the department continues to modernize and look at ways to better serve our community, the department is reviewing software to help reduce paper and make the process of filing Code/Ordinance Violations more user friendly for our community. The software company is already being used by the city, and the additions would allow for online processing of not just Code Complaints, but Business Licenses, and Planning Documents as well.
- SPD participated at Career Day event at the Grant Watts Elementary school last week which was a huge success. We would like to thank our partners at Grant Watts Elementary for the invitation.

Law Enforcement Activity

MAY 2025

Total Calls for Service for MAY 2025: 452

Total Calls for Service for MAY 2024: 454

Total Arrests for May 2025: 12 Jail Bookings – 4 Cite and Release

| SERVICE CALL DESCRIPTION | MAY 2025 | MAY 2024 |
|----------------------------|----------|----------|
| TRAFFIC STOPS | 138 | 128 |
| ANIMAL COMPLAINTS | 21 | 10 |
| PREMISE CHECKS | 14 | 56 |
| TRAFFIC COLLISIONS | 4 | 11 |
| DISTURBANCES: VERBAL/PHYS | 6 | 4 |
| DOMESTICS | 8 | 8 |
| TRAFFIC COMPLAINTS | 29 | 21 |
| SUSP CIRC/VEH/PERS | 27 | 30 |
| 911 HANG UPS | 1 | 12 |
| AGENCY ASSIST | 5 | 11 |
| *ORD VIO: ABV/ORD/PRK COMP | 36 | 7 |
| WELFARE CHECKS | 16 | 17 |

**In the Ordinance Violation column, I included all calls for ABV – Abandoned Vehicles; ORD – Ordinance Violations; PRK COMP – Parking Complaints.*