



SCAPPOOSE

Oregon

Small Town, Big Community

City of Scappoose Fiscal Year 2022-2023 Proposed Budget



CITY OF SCAPPOOSE
2022-2023 Annual Budget
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The History of Scappoose Oregon

Provided by the Scappoose Historical Society

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

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

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

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

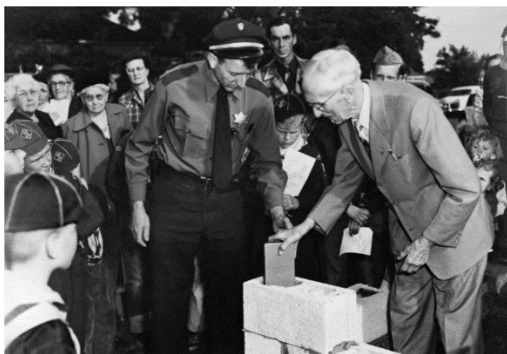
- The first non-native to arrive was Thomas McKay, stepson of John McLaughlin of the Hudson Bay Company. He was a trapper and hunter and created a special bond with Chief Concomly. In later years Thomas married Timmee, the princess daughter of Chief Concomly.
- When Chief Concomly died in 1830, Chief Cassino of the Kiersinno Tribe (who was married to Leche, the eldest daughter of Chief Concomly) became the highest-ranking chief of the Northwest Chinook Tribes.
- In 1842 the first covered wagons rolled into Scappoose. As the area settled, folks came from as far away as Czechoslovakia and Switzerland and developed a large presence in the early days of Scappoose.
- In 1852 the Watts Family arrived.
- In 1852 William Watts (Grandfather to James Grant Watts) and his family arrived in Scappoose. William traveled across the Oregon Trail with his wife and eight children to reach his promise land. Successful in their arrival, William, and his brother Ben, partook in the Land Grant Claim Act. They each received a large grant of land that at one time stretched from one end of town to the other.
- In 1853 the first organized school began. An actual 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.

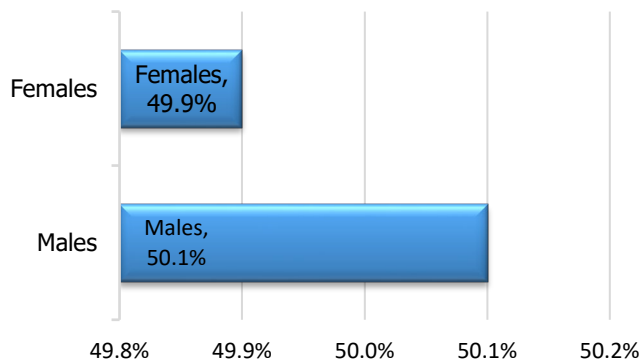


City of Scappoose Demographics

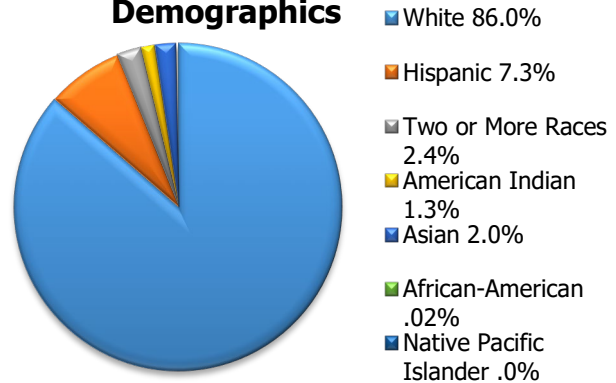
A place to live, play and work

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.

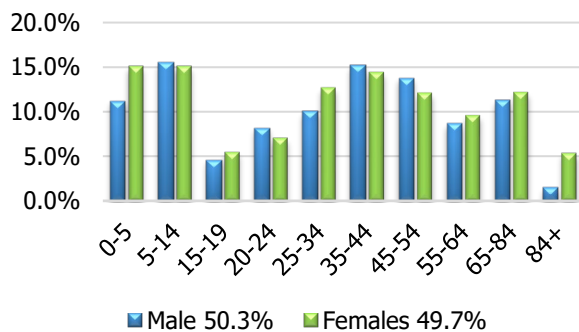
Certified Population 8016



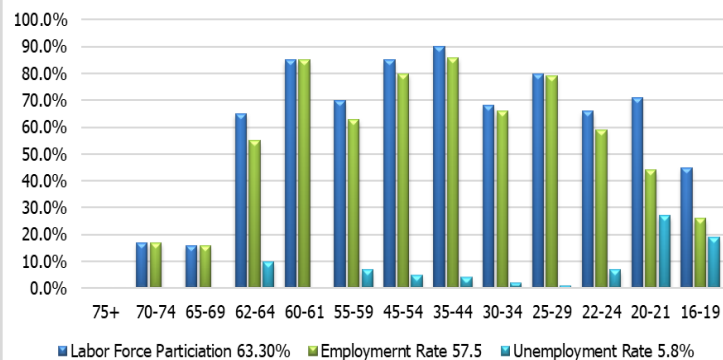
City of Scappoose Demographics



Age Demographics



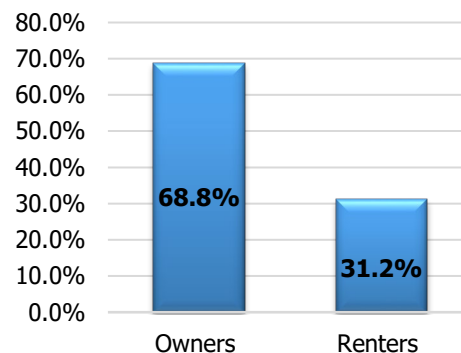
Labor Force



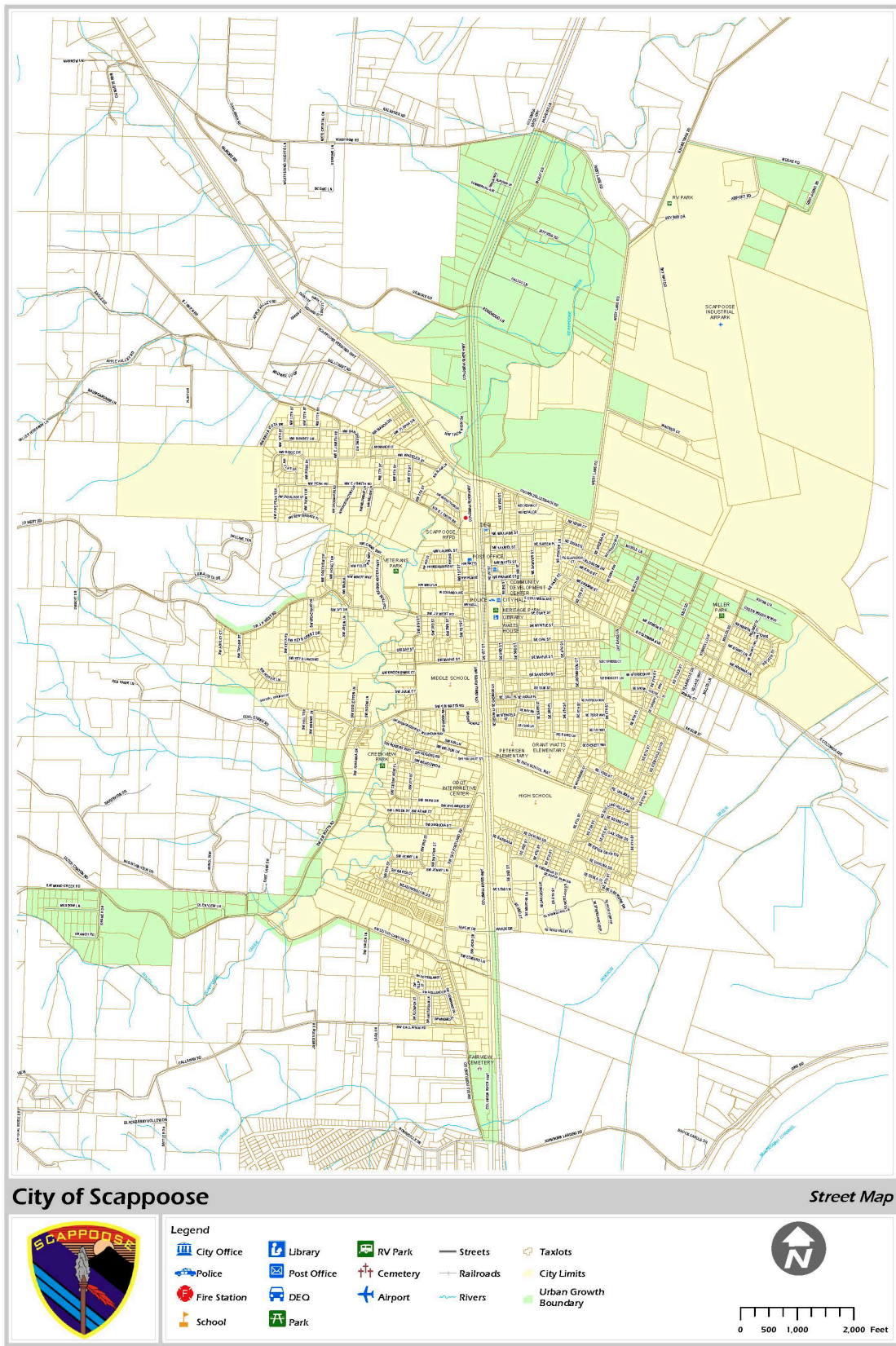
City of Scappoose Quick Facts

Date of Incorporation	1921
Form of Government	City Manager
Area in Square Miles	2.75
Population	8016
Active Business Licenses	199
Largest Employer	Fred Meyer
Principal Industry	Manufacturing
City Government Workers	36
Unemployment Rate	5.90%
High School Diploma or Higher	91.80%
Median Household Income	79,375
Median Home Value	304,500

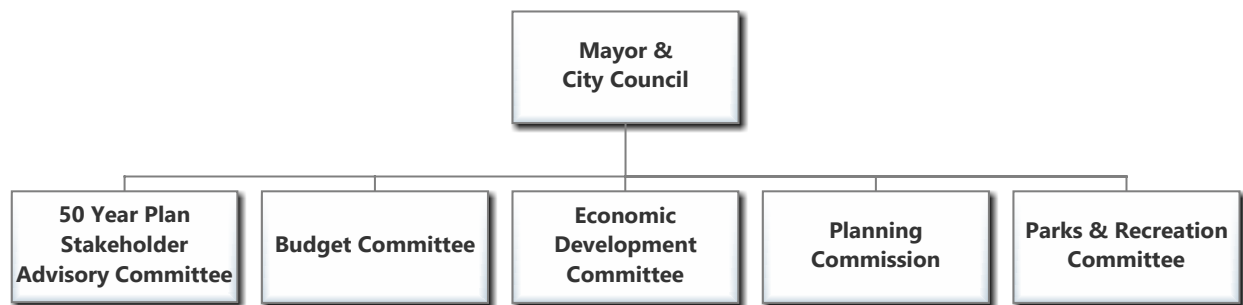
Owners vs Renters



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@cityofscappoose.org. 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 both a written application and an 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 2022-2023 budget year the City Council members are: Mayor Scott Burge, Council President Megan Greisen, Councilor Jeannet Santiago, Councilor Brandon Lesowske, Councilor Peter McHugh, Councilor Tyler Miller, and Councilor Josh Poling.

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 2022-2023 budget year the Planning Commission members are: Chair Scott Jensen, Vice Chair Bill Blank, Rita Bernhard, Marisa Jacobs, Monica Ahlers, Ty Bailey, and Bruce Shoemaker. The Commission's alternate member is Harlow Vernwald

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 2022-2023 budget year the Budget Committee members are: Scott Burge, Megan Greisen, Jeannet Santiago, Brandon Lesowske, Josh Poling, Peter McHugh, Tyler Miller, Ty Bailey, Rita Bernhard, Michelle Brown, Teresa Keller, Annette Pixley, Chris Vitron and Sandie Wiggs.

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

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

Economic Development Committee

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

Members include: Chair Christine Turner, Len Waggoner, Brian Rosenthal, George Hafeman Jr., Brenda Michael, Michael Leipzig, Tina Amela, and Robby Backus. Community Liaisons Larry Erickson, Casey Garrett, Amanda Haner, Josh Koch, Michael Sykes, Nancy Ward, Jeff Weiss, and Paul Vogel. The City Council Liaison is Councilor Josh Poling.

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 Cara Heinze, Vice Chair Kim Holmes-Kantrowitz, JJ Duehren, Michael Leipzig, Paul Fidrych, Bryan Hammond, Michael Sykes and Andrew LaFrenz and the City Council Liaison is Jeannet Santiago.

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 Tyler Miller, Scott Jensen, Kim Holmes-Kantrowitz, Jeannet Santiago, Patricia Turpen, Paul Vogel, Michelle Graham, Jeff Weiss, Jeff Pricher, Jennifer Anderson, Brian Rosenthal, Casey Garrett, Hayden Richardson, Ken Shonkwiler, Mandy Maggi, Nathan Herr, Len Waggoner, , Craig Campbell, Nancy Ward, Janet Williams, Michael Sykes, Lisa Phipps, and Dan Brown. Staff members include Intern NJ Johnson, Isaac Butman Assistant to City Manager and Community Development Director Laurie Oliver Joseph. Consultants include ECONorthwest, 3J Consulting, Angelo Planning Group and Johnson Economics.

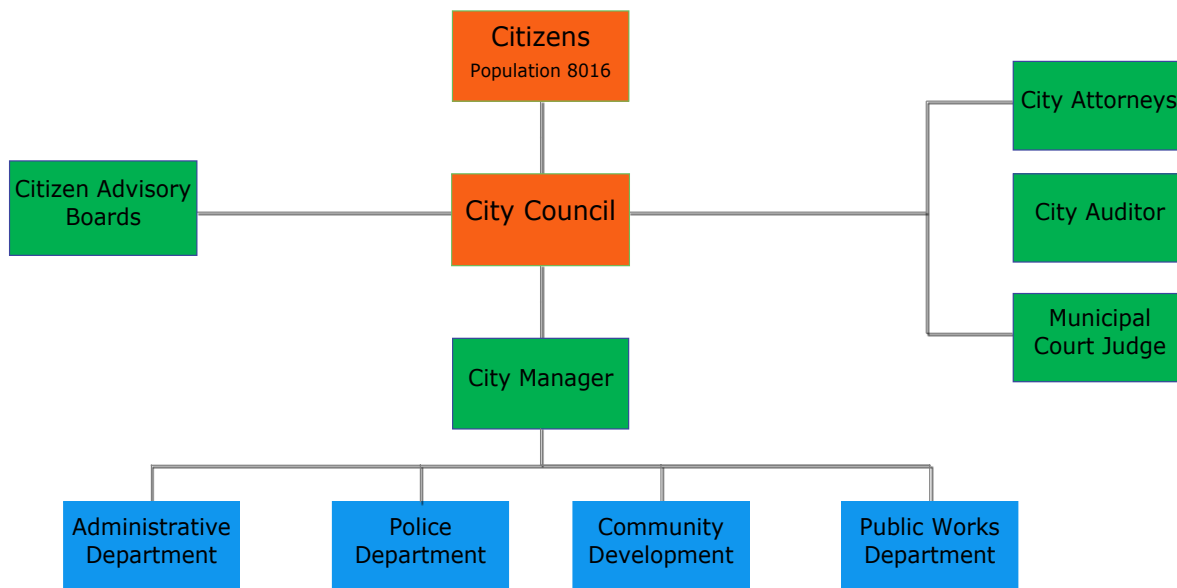
This newly formed committee includes thirteen (13) voting members appointed by the Mayor with approval of Council. The Mayor, to the best of their ability shall appointed one member from each of the follow groups; City Council, Planning Commission, Economic Development Committee, Parks & Recreation Committee, 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.

Budget Committee Members

Member	Term Expires
Mayor Scott Burge	December 2022
Council President Megan Greisan	December 2024
Councilor Jeannet Santiago	December 2022
Councilor Brandon Lesowske	December 2022
Councilor Peter McHugh	December 2024
Councilor Tyler Miller	December 2024
Councilor Josh Poling	December 2022
Ty Bailey	December 2023
Rita Bernhard	December 2024
Michelle Brown	December 2023
Teresa Keller	December 2024
Chris Vitron	December 2022
Sandie Wiggs	December 2023
Annette Pixley	December 2023
Budget Officer	
Alexandra Rains, City Manager	

City of Scappoose Organizational Chart



Administration

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

Functions:

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make 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;
- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Records, archival, retention and destruction;

- Maintenance of official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;
- Code enforcement;
- Promote economic development;
- Labor negotiations and personnel administration;
- Budget monitoring & preparation;
- Annual financial report preparation and production;
- Business license issuance;
- Utility Billing (water, 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.

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.

Funds: General Obligation Bond Debt Service Fund (45)

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.ci.scappoose.or.us. 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.

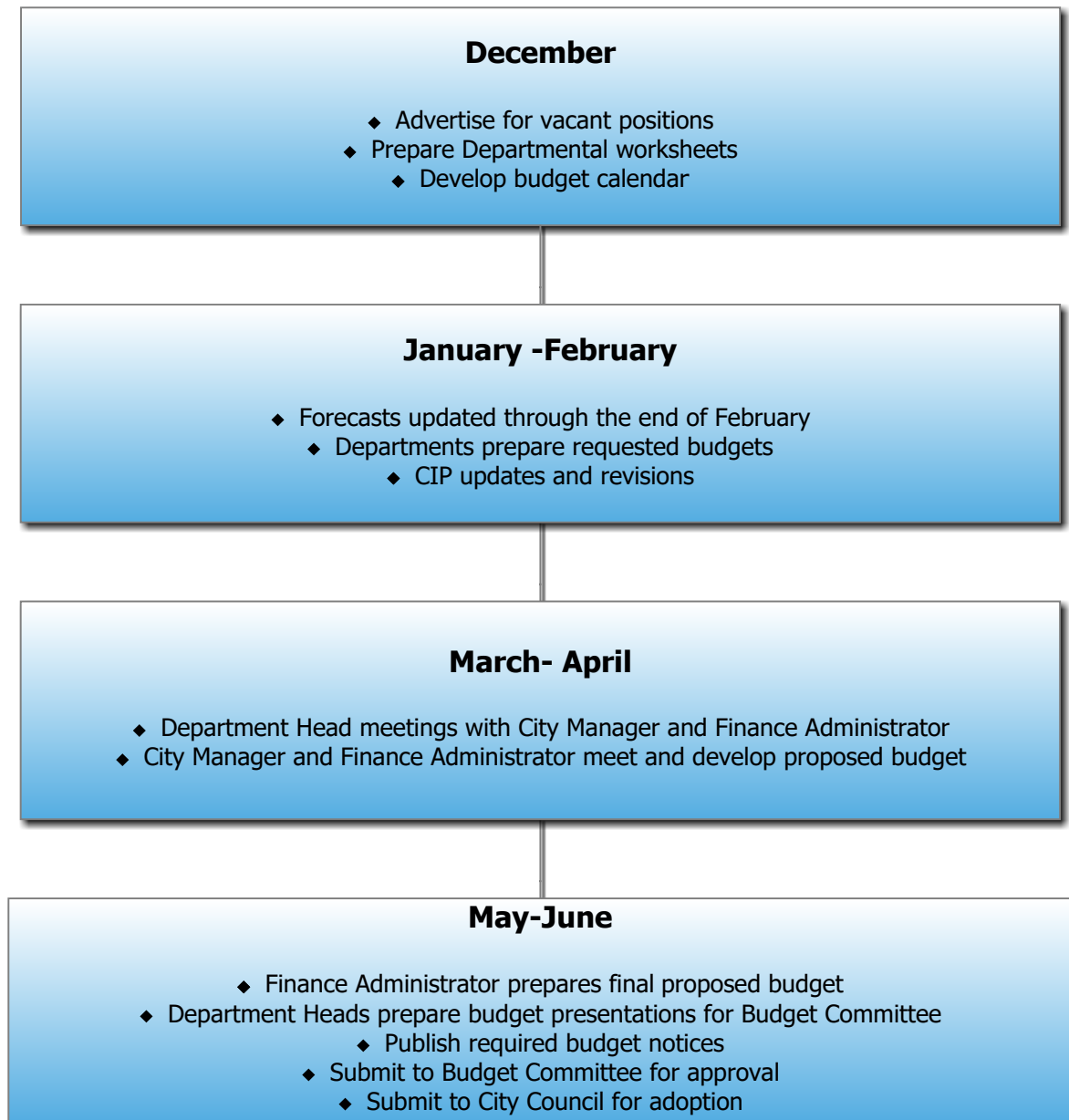
Budget Changes After Adoption

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, 2021. 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 2022-2023 Budget Calendar

ACTION	DATE
Appoint vacant Budget Committee Members	All positions filled
Goal Setting Session City Council Members	02/12/22
Department Head Meetings	Tuesdays of each week
Budget Worksheets are available for Department Heads	12/16/2021
Estimates for current Fiscal Year due	03/01/2022
Department Heads Requested Budgets Due	03/17/2022
Requested Budgets Reviewed by Finance Administrator	3/21/22 to 3/25/22
Department Budgets Reviewed by City Manager and Finance Administrator	3/28/22 to 4/1/22
Revised Requested Budgets Due to Finance Administrator	4/04/22 to 4/08/22
Department Head Proposed Narrative Due to City Manager	04/12/2022
Finance Administrator Prepares Proposed Budget for City Manager Review	4/12/2022 to 04/29/2022
Prepare Budget Committee Hearing Notice for City Recorder to Publish	05/05/2022
Proposed Budgets available at City Hall	05/09/2022
Budget Committee Meets	05/23/2022
Budget Committee 2nd Meeting	05/24/2022
Finance Administrator Prepares Approved Budget	05/31/2022 to 6/3/2022
Prepare Budget Hearing Notice for City Recorder to Publish	06/02/2022
Hold Budget Hearing	06/20/2022
Enact Resolutions to: Adopt Budget, Make Appropriations, Impose and Categorize Taxes	06/20/2022
Finance Administrator Prepares Final Adopted Budget	6/21/2022 to 6/24/2022
Submit Tax Certification Form to the County Assessor's Office	07/07/2022

2022-2023 Budget Message

May 23, 2022

Dear Mayor, City Councilors and Budget Committee Members,

It is my pleasure to submit a balanced budget for Fiscal Year 2022-2023 to the City of Scappoose Budget Committee. This year's budget maintains funding for delivery of core City services and investments in crucial infrastructure needs to address both the age of City assets and the City's capacity to accommodate population and economic growth. Additionally, the budget includes funding for Council's 2022-2023 Goals – such as support for the first phase of the 50 Year Plan, local economic development, community livability, public safety and expansion of the local park system.

Before delving into the accomplishments of the past year and discussing important upcoming projects, I want to take a moment to recognize the City's outstanding staff. They are incredibly talented and committed to providing the best customer service possible to the Community – even in the face of the lingering COVID-19 Pandemic and increasing demands without the benefit of significant increases in staffing.

This past year has been very memorable for the Community, City Council and City Staff. First, the COVID-19 Pandemic continues to impact many aspects of our personal and professional lives, although we are beginning to see some return to normalcy with the recent easing of mask restrictions in most settings. The City was the recipient of approximately \$1.6 million in COVID-related emergency funds, via the American Rescue Plan Act, and, thus far, has allocated funds to cover the cost of water meters, an ambulance for the Scappoose Rural Fire District, support for the newly formed Small Business Resource Center and a new vehicle for the police department. Council, in partnership with the citizen members of the Budget Committee, are still working diligently to determine how the remaining funds will be spent.

Second, City Council bid farewell to Councilor Joel Haugen, who resigned in the winter of 2022, welcomed Councilor Jeannet Santiago to fill the vacant seat and set goals for FY 2022-2023.

Third, City Staff have remained incredibly busy and were able to address the day-to-day operations of the City while also achieving many of the goals identified by Council in FY 2021-2022 including:

- Completion of the Old Portland Rd. Sidewalk Infill Project
- Organized and hosted the Scappoose 100 Year Celebration
- Arranged multiple Police Department events – Halloween Drive Through and Donut Day
- Held annual one-on-one meetings with neighboring local leaders
- Implemented a GAAP Basis of Accounting
- Worked with CET to develop economic development marketing materials for *Site Selector Magazine*
- Continued implementation of the City's voluntary sidewalk repair program
- Continued and expanded communication outreach efforts through existing methods such as the City Newsletter and Facebook. Additionally, the City launched the City App, created a Nextdoor account, and is working on establishing an Instagram account
- Working to update the Grabhorn Park Design based upon the feedback received from the Grabhorn Park Ad Hoc Committee

- Significant progress has been made on Phase 1 of the Wastewater Treatment Plant upgrades
- Phases 1 and 2 of the Columbia Commerce Center have been platted and approximately 14 acres of park land has been transferred to the City
- Worked with Donovan Enterprises to update the City's water and wastewater rates

Looking forward to the new Fiscal Year, the proposed budget includes funding for many important projects, inclusive of both our core services and City Council's adopted goals. The City's local economic development needs will be addressed by supporting several key objectives, beginning with the expansion of OMIC; Oregon Tech is in the process of constructing another building on their existing site. Similarly, City Staff will also continue to support the development of the Columbia Commerce Center. The Construction documents for Phases 3 and 4 of the road and applicable public infrastructure have been approved. The City has an improvement agreement in place with Airpark Development LLC and ODOT in order to ensure the availability of approximately \$2.8 million in pass-through ODOT funds for the road portion of the project.

The City's goal of enhancing community livability will be addressed in significant part through the development of the City's 50 Year Plan. This project will be a multi-year effort and includes several complex components such as: an Economic Opportunities Analysis, an update to the City's Housing Needs Analysis and Buildable Lands Inventory; a City-wide visioning process; updates to the Comprehensive Plan and Comprehensive Plan Map; the possible rezone of lands within the City; and updates to the development code. Staff hired ECONW through an RFP process and began this project in early 2022. The Planning Department has taken the lead on this project and, in general, has become increasingly busy over the last few years so the budget includes the addition of an Associate Planner position. Additional efforts aimed at improving the livability of the City will include the launch of the City's new annual event, Adventure Fest, the expenditure of local fuel tax dollars, the continuation and enhancement of outreach to the community, and support of the Senior Center through the direct allocation of funds and staff time.

The City's focus on the continued safety of the community will be pursued by the Police Department through various objectives such as: the completion of an operational needs analysis; increasing the transparency of crime data; coordinating with Columbia 911 on the new radio system process; the continuation of community outreach through events; and, if possible, the reinstatement of the School Resource Officer position. Also, the Police Department budget includes the addition of a patrol officer position. These goals will be overseen by the department's new Chief of Police, Steven Lougal, who brings a considerable amount of experience and fresh perspective with which to tackle these projects.

The City's goal of continuing to develop a vibrant park system will focus considerable time and effort on a comprehensive update to the City's Parks Master Plan. This project will take a holistic look at the existing parks, amenities and new park property the City has purchased in order to develop a prioritization list/capital improvement plan for City Staff to implement. The ongoing efforts to update the conceptual plan for the Grabhorn property will be closely tied to this process and will help inform the final outcome. Additionally, the Peace Candle will be fully restored this summer and staff will continue to support volunteer efforts around Friends of Scappoose Parks and will look for opportunities to acquire public art when possible.

Last but certainly not least, considerable time and effort will be expended on the City's effort to address aging infrastructure. Thanks to Betsy Johnson, the City received approximately \$14 million dollars for water and wastewater projects and will be aggressively pursuing completion of those projects over the next 3-5 years to meet the deadlines associated with those funds. In addition to these projects, the Stormwater Master Plan is

slated for completion fall of 2022 and updates to the stormwater, wastewater and transportation SDC rates are anticipated. This year's budget also includes the addition of a new utility worker position to help address operation and maintenance of the City's infrastructure and park facilities.

In summary, this year's budget continues to maintain funding for core services, make strategic investments in City infrastructure and implement Council goals. I would like to recognize and thank the Mayor and Council for their leadership and support. This past year had many unique challenges; however, staff reached many key milestones and next year promises to be equally productive for the City.

Respectfully submitted,

Alexandra Rains
Budget Officer
City of Scappoose

Scappoose

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

Smart Growth

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

Lifelong Learning

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

Sustainable Economy

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

Connected Community

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

Caring Community

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

Local Pride

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

Passionate Stewardship

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

Prepared by the Scappoose Community Vision Committee

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

Adopted August 1, 2016 by the Scappoose City Council

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

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

Develop a Vibrant and Diverse Local Economy	Enhance Community Livability	Create a Safe City with a Visible Public Safety Presence	Develop a Diverse and Accessible Park System For People of All Abilities Within a 10 Minute Walk	Address Aging Infrastructure
OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES
Develop a downtown revitalization program	Update rail corridor study	Complete the Operational Needs Analysis and Maintain sufficient staffing levels	Update the Parks and Recreation Master Plan	City facility master plan
Evaluate the creation of a small business incubator	Develop a long-term comprehensive community vision (50-year plan)	Increase transparency of crime data through use of a community dashboard	Peace Candle- protect and restore, update the Welcome sign	Capacity upgrade - wastewater treatment plant collections, phase 1
Support and monitor development of the Columbia Commerce Center	Promote community events - signature event	Coordinate with Columbia County 911 District on the new Emergency Communications Radio System	Continue Friends of Scappoose Parks	Update stormwater master plan
Work with partners to develop robust economic development marketing	Continue identifying projects for fuel tax money	Maintain emergency response preparedness and update emergency operations plan to address all emergencies including a Cascadia earthquake event	Support public art	Update wastewater and transportation SDC's fees
Continue to support OMIC's expansion	Annual one-on-one meetings with neighboring local leaders (school district, county, fire, port, OMIC, senior center, 911 district)	Engage the School District to enhance the school resource officer program		Collection master plan implementation
Promote and support small local businesses	Continue community outreach and involvement	Continue community outreach by Police Department		Delivery of water and wastewater infrastructure projects
Promote and support county-wide and local tourism	Support the senior center	Continue the Citizens Academy		

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 8,016.

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

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

Section 2. Scope

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

Section 3. Objectives

The City's principal investment objectives are:

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

Section 4. Delegation of Authority

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

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

Section 5. Prudence and Indemnification

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

Section 6. Safekeeping and Custody

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

Section 7. Accounting Method

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

Section 8. Internal Controls

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

Section 9. Reporting Requirements

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

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

Section 10. Investment Policy Adoption

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

**As determined on the settlement date.*

Section 14. Competitive Transactions

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

Section 15. Monitoring, Adjusting and Evaluating the Portfolio

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

Section 16. List of Authorized Investments

- 16.1 U.S. Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips with maturities not exceeding seven years from the date of purchase.
- 16.2 Federal Instrumentality Securities: Debentures, discount notes, callable securities and stripped principal or coupons with final maturities not exceeding seven years from the date of purchase issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), Student Loan Marketing Association (SLMA), Resolution Funding Corporation (RFCORP), Financing Corporation (FICO), and Tennessee Valley Authority (TVA).
- 16.3 Commercial Paper 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.

Section 17. Glossary of Terms

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

- 17.17 **Coupon Rate:** The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.
- 17.18 **Coupon Yield:** The annual interest rate of a bond divided by the bond's face value and stated as a percentage. This usually is not equal to the bond's current yield or its yield to maturity.
- 17.19 **Current Maturity:** The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.
- 17.20 **Current Yield:** The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.
- 17.21 **CUSIP:** The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.
- 17.22 **Dealer:** An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory. The dealer's profit is determined by the difference between the price paid and the price received.
- 17.23 **Delivery:** Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.
- 17.24 **Discount:** The reduction in the price of a security; the difference between its selling price and its face value at maturity. A security may sell below face value in return of such things as prompt payment and quantity purchase. "At a discount" refers to a security selling at less than the face value, as opposed to "at a premium", when it sells for more than the face value.
- 17.25 **Fannie Mae:** Trade name for Federal National Mortgage Association (FNMA).
- 17.26 **Finance Committee.** Subcommittee of the City Council appointed by the Mayor on an annual basis.
- 17.27 **Freddie Mac:** Trade name for Federal Home Loan Mortgage Corporation (FHLMC).
- 17.28 **Full Faith and Credit:** Indicator that the unconditional guarantee of the United States government backs the repayment of a debt.
- 17.29 **General Obligation Bonds (GOs):** Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.
- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).
- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as "governments."
- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally

expressed as an annual percentage.

- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory, negotiation, and distribution services. See Syndicate; Underwriter.
- 17.35 **Investment Portfolio:** A collection of securities held by a bank, individual, institution, or government agency for investment purposes.
- 17.36 **Investment Securities:** Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.
- 17.37 **Investor:** A person who purchases securities with the intention of holding them to make a profit.
- 17.38 **Liquidity:** The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.
- 17.39 **Mark to Market.** Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.
- 17.40 **Mortgage Bond:** A bond secured by a mortgage on property. The value of the property used as collateral usually exceeds that of the mortgage bond issued against it.
- 17.41 **Municipals:** Securities, usually bonds, issued by a state or its agencies. The interest on "munis" is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency's taxation powers.
- 17.42 **National Association of Securities Dealers (NASD):** A self-regulatory organization that regulates the over-the-counter market.
- 17.43 **Par Value:** The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity. Par value should not be confused with market value.
- 17.44 **Pool:** A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number.
- 17.45 **Portfolio:** A collection of securities held by an individual or institution.
- 17.46 **Prudent Man Rule:** A long-standing common-law rule that requires a trustee who is investing for another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.

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

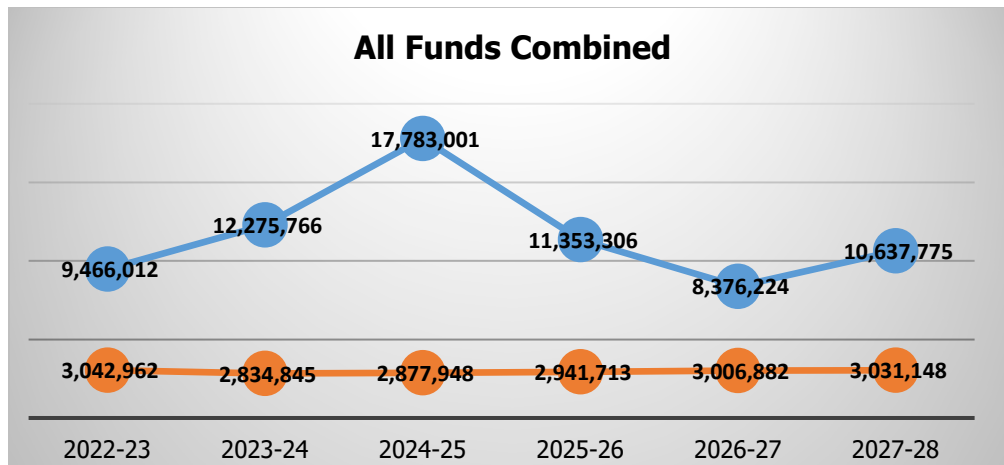
All Funds Combined Summary

CITY-WIDE FINANCIAL OVERVIEW

	ADOPTED 2021-22	ESTIMATED 2021-22	PROPOSED 2022-23	PROPOSED vs. ADOPTED
RESOURCES				
Beginning Fund Balances	13,966,130	15,435,751	15,822,061	13.29%
Interest	119,955	78,845	79,520	-33.71%
Property Tax	2,322,515	2,378,500	2,383,761	2.64%
Franchise Fees	480,840	479,637	459,600	-4.42%
Licenses & Permits	463,480	351,000	339,000	-26.86%
Intergovernmental Revenue	5,725,307	4,021,573	16,711,700	191.89%
Charges for Services	5,386,443	5,366,531	5,704,251	5.90%
SDC Fees	777,203	204,700	982,471	26.41%
Misc.	240,000	132,240	240,000	0.00%
Current Revenue	15,515,743	13,013,026	26,900,303	73.37%
Transfers	631,299	631,299	862,350	36.60%
TOTAL RESOURCES	30,113,172	29,080,076	43,584,714	44.74%
REQUIREMENTS				
Personnel Services	5,602,636	4,499,039	6,067,775	8.30%
Materials & Services	4,491,768	3,386,844	5,568,630	23.97%
Capital Outlay	9,476,514	4,265,832	21,261,504	124.36%
Operating Budget	19,570,918	12,151,715	32,897,909	68.10%
Debt Service	591,537	491,537	547,948	-7.37%
Total Expenditures	20,162,455	12,643,252	33,445,857	65.88%
Transfers	614,763	614,763	812,350	32.14%
Contingencies	5,835,954	-	5,826,507	-0.16%
TOTAL APPROPRIATIONS	26,613,172	13,258,015	40,084,714	50.62%
Unappropriated Ending Fund Balance	3,500,000	3,500,000	3,500,000	0.00%
TOTAL BUDGET	30,113,172	16,758,015	43,584,714	44.74%
Total FTE	36	36	38	5.56%

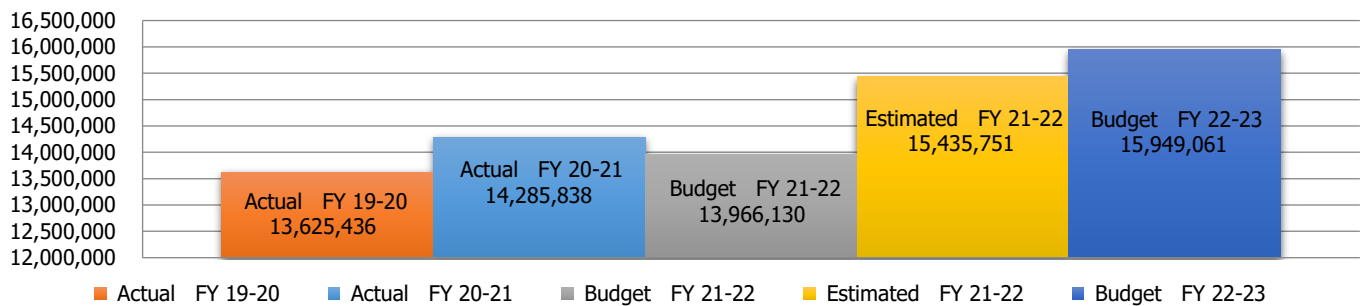
All Funds Combined 5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
All Funds Combined							
	Beginning balance	15,949,061	15,929,532	17,775,735	23,289,160	17,016,472	14,153,658
	Resources	27,762,653	15,225,228	15,493,056	12,611,191	12,843,289	13,080,581
	Personal services	6,065,270	6,083,890	6,235,737	6,391,381	6,550,915	6,545,081
	Materials and services	5,558,630	4,802,963	4,899,022	4,997,002	5,096,942	5,198,881
	Capital outlay	21,261,504	6,743,200	3,169,500	11,967,320	8,634,680	3,642,000
	Debt Service	547,948	452,527	377,031	378,469	379,670	380,631
	Transfers	812,350	796,414	804,500	812,873	821,329	829,870
	Net	9,466,012	12,275,766	17,783,001	11,353,306	8,376,224	10,637,775
	Goal	3,042,962	2,834,845	2,877,948	2,941,713	3,006,882	3,031,148
	Over/(short)	6,423,050	9,440,921	14,905,054	8,411,593	5,369,343	7,606,627

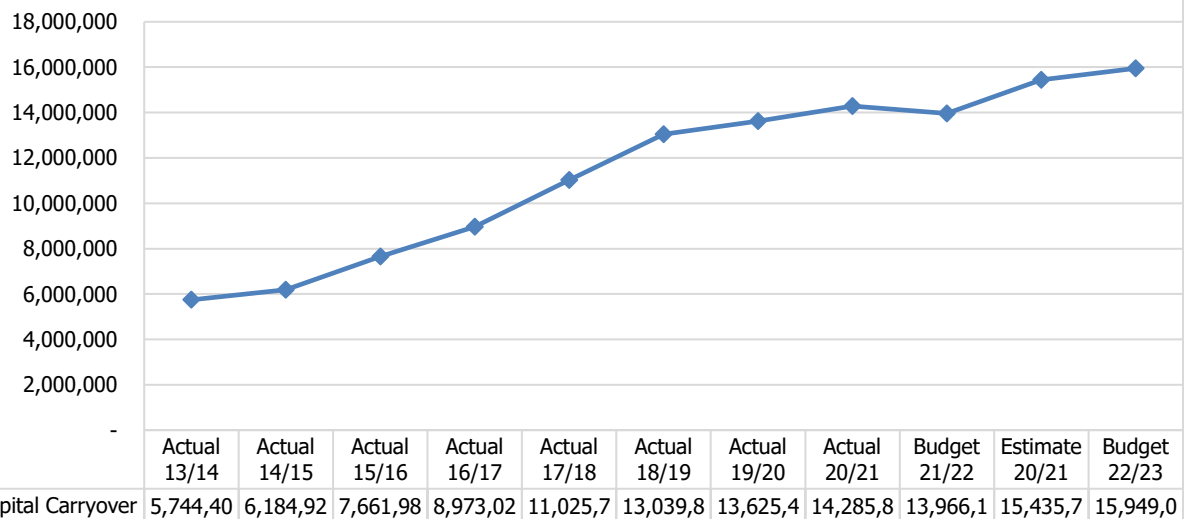


Total Resources

Working Capital Carryover

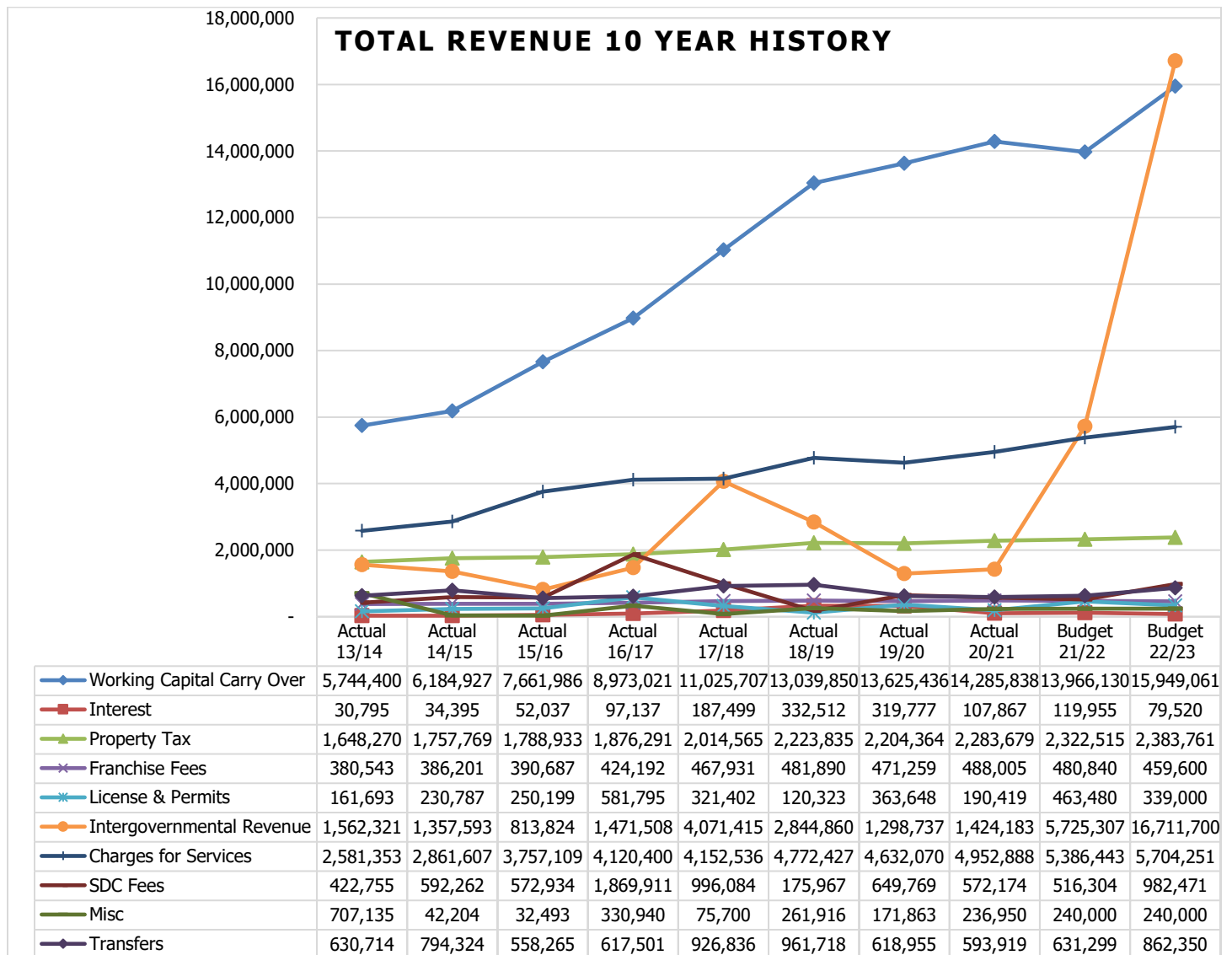


WORKING CAPITAL CARRYOVER 10 YEAR HISTORY



Revenue Summary	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Budget FY 22-23
Working Capital Carry Over	\$ 13,625,436	\$ 14,285,838	\$ 13,966,130	\$ 15,435,751	\$ 15,942,061
Interest	319,777	107,867	119,955	78,845	79,520
Property Tax	2,204,364	2,283,679	2,322,515	2,378,500	2,383,761
Franchise Fees	471,259	488,005	480,840	479,637	459,600
Licenses & Permits	363,648	190,419	463,480	351,000	339,000
Intergovernmental Revenue	1,298,737	1,424,183	5,725,307	4,021,573	16,711,700
Charges for Services	4,632,070	4,952,888	5,386,443	5,366,531	5,704,251
SDC Fees	649,769	572,174	516,304	204,700	982,471
Misc.	171,863	236,950	240,000	132,240	240,000
Transfers	618,955	593,919	631,299	631,299	862,350
Total	\$ 24,355,878	\$ 25,135,922	\$ 29,852,273	\$ 29,080,076	\$ 43,704,714

Revenue by Source	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Budget FY 22-23
Capital Carry Over	55.9%	56.8%	46.8%	53.1%	36.5%
Interest	1.3%	0.4%	0.4%	0.3%	0.2%
Property Tax	9.1%	9.1%	7.8%	8.2%	5.5%
Franchise Fees	1.9%	1.9%	1.6%	1.6%	1.1%
Licenses & Permits	1.5%	0.8%	1.6%	1.2%	0.8%
Intergovernmental Revenue	5.3%	5.7%	19.2%	13.8%	38.2%
Charges for Services	19.0%	19.7%	18.0%	18.5%	13.0%
SDC Fees	2.7%	2.3%	1.7%	0.7%	2.2%
Misc.	0.7%	0.9%	0.8%	0.5%	0.5%
Transfers	2.5%	2.4%	2.1%	2.2%	2.0%
Total	100%	100%	100%	100%	100%



Total Expenditures

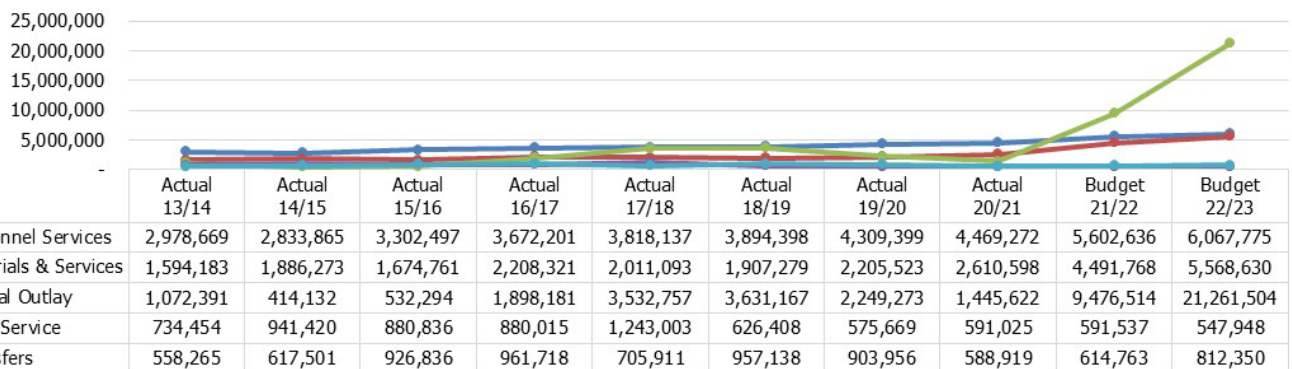
Expenditure Summary	Actual	Actual	Budget	Estimated	Budget
	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
General Fund	3,568,363	3,762,424	6,430,392	4,349,772	7,665,648
Law Enforcement Assessments	24,375	887	24,944	9,086	26,771
Watts House Fund	37,180	3,987	44,948	5,200	40,103
PEG Fund	24,887	27,499	69,379	31,000	52,207
Building Fund	325,138	295,419	681,918	313,062	539,039
Street Fund	560,420	542,032	6,431,137	2,327,493	5,385,270
Foot & Bicycle Trail Fund	1,000	3,817	178,435	5,000	213,144
Storm Drainage Fund	102,111	158,054	881,026	216,106	1,116,723
Storm Drainage SDC Fund	16,127	121,881	553,402	133,270	473,055
Street SDC Fund	151,863	86,037	1,233,102	320,885	1,022,785
Parks SDC Fund	51,830	28,105	321,280	30,702	382,650
Pool Fund	731,600	-	9,007	-	9,010
Skate Park Fund	-	-	-	-	-
Unemployment Insurance Fund	12,474	12,160	105,945	18,314	87,584
Water Fund	2,297,654	2,199,101	3,694,376	2,729,542	13,347,377
Water SDC Fund	285,058	289,117	810,368	316,130	743,370
Wastewater Fund	1,818,990	2,132,475	3,694,512	2,286,871	7,603,493
Wastewater SDC Fund	41,945	42,441	1,449,001	165,582	1,376,485
Total	10,075,163	9,705,436	26,613,172	13,258,015	40,084,714

Expenditures by Fund	Actual	Actual	Budget	Estimated	Budget
	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
General Fund	35.4%	38.8%	24.2%	32.8%	19.1%
Enforcement Assessments	0.2%	0.0%	0.1%	0.1%	0.1%
Watts House Fund	0.4%	0.0%	0.2%	0.0%	0.1%
PEG Fund	0.2%	0.3%	0.3%	0.2%	0.1%
Building Fund	3.2%	3.0%	2.6%	2.4%	1.3%
Street Fund	5.6%	5.6%	24.2%	17.6%	13.4%
Foot & Bicycle Trail Fund	0.0%	0.0%	0.7%	0.0%	0.5%
Storm Drainage Fund	1.0%	1.6%	3.3%	1.6%	2.8%
Storm Drainage SDC Fund	0.2%	1.3%	2.1%	1.0%	1.2%
Street SDC Fund	1.5%	0.9%	4.6%	2.4%	2.6%
Parks SDC Fund	0.5%	0.3%	1.2%	0.2%	1.0%
Pool Fund	7.3%	0.0%	0.0%	0.0%	0.0%
Skate Park Fund	0.0%	0.0%	0.0%	0.0%	0.0%
Unemployment Insurance Fund	0.1%	0.1%	0.4%	0.1%	0.2%
Water Fund	22.8%	22.7%	13.9%	20.6%	33.3%
Water SDC Fund	2.8%	3.0%	3.0%	2.4%	1.9%
Wastewater Fund	18.1%	22.0%	13.9%	17.2%	19.0%
Wastewater SDC Fund	0.4%	0.4%	5.4%	1.2%	3.4%
GO Debt Service Fund	0.2%	0.0%	0.0%	0.0%	0.0%
Airpark Water Debt Service Fund	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Total Expenditures by Classification	Personnel Services	Material and Services	Capital Outlay	Debt Service	Transfers	Contingencies	Unappropriated Ending Fund Balance	Total Budget
General Fund	3,074,391	3,473,118	675,689	0	190,119	372,331	1,700,000	9,492,648
Law Enforcement Assessments		15,000	-	-	-	11,771		26,771
Watts House Fund		10,600	10,000		-	19,503		40,103
PEG Fund		40,995	-		-	11,212		52,207
Building Fund	252,971	68,694	-	-	43,298	174,076		539,039
Street Fund	332,100	247,810	3,715,115	-	118,040	972,205		5,385,270
Foot & Bicycle Trail Fund		3,000	25,000		-	185,144		213,144
Storm Drainage Fund	143,194	165,190	370,000	-	-	438,339		1,116,723
Storm Drainage SDC Fund		-	312,000		2,806	158,249	-	473,055
Street SDC Fund		-	200,000	-	9,533	813,252	-	1,022,785
Parks SDC Fund			200,000	-	6,708	175,942		382,650
Pool Fund		-	-	-	-	9,010	-	9,010
Unemployment Insurance Fund	50,000					37,584		87,584
Water Fund	1,099,784	888,783	10,465,000	122,116	243,196	528,498	1,800,000	15,147,377
Water SDC Fund			100,000	307,440	19,390	316,540		743,370
Wastewater Fund	1,115,335	655,440	4,430,700	118,392	160,024	1,123,602	-	7,603,493
Wastewater SDC Fund			878,000		19,236	479,249		1,376,485

Total Expenditures by Classification	Personnel Services	Material and Services	Capital Outlay	Debt Service	Transfers	Contingencies	Unappropriated Ending Fund Balance	Total Budget
General Fund	3,074,391	3,473,118	555,689	0	190,119	372,331	1,700,000	9,365,648
Law Enforcement Assessments		15,000	-	-	-	11,771		26,771
Watts House Fund		10,600	10,000		-	19,503		40,103
PEG Fund		40,995	-		-	11,212		52,207
Building Fund	252,971	68,694	-	-	43,298	174,076		539,039
Street Fund	332,100	247,810	3,715,115	-	118,040	972,205		5,385,270
Foot & Bicycle Trail Fund		3,000	25,000		-	185,144		213,144
Storm Drainage Fund	143,194	165,190	370,000	-	-	438,339		1,116,723
Storm Drainage SDC Fund		-	312,000		2,806	158,249	-	473,055
Street SDC Fund		-	200,000	-	9,533	813,252	-	1,022,785
Parks SDC Fund			200,000	-	6,708	175,942		382,650
Pool Fund		-	-	-	-	9,010	-	9,010
Unemployment Insurance Fund	50,000					37,584		87,584
Water Fund	1,099,784	888,783	10,465,000	122,116	243,196	528,498	1,800,000	15,147,377
Water SDC Fund			100,000	307,440	19,390	316,540		743,370
Wastewater Fund	1,115,335	655,440	4,430,700	118,392	160,024	1,123,602	-	7,603,493
Wastewater SDC Fund			878,000		19,236	479,249		1,376,485

TOTAL EXPENDITURES 10 YEAR HISTORY



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.

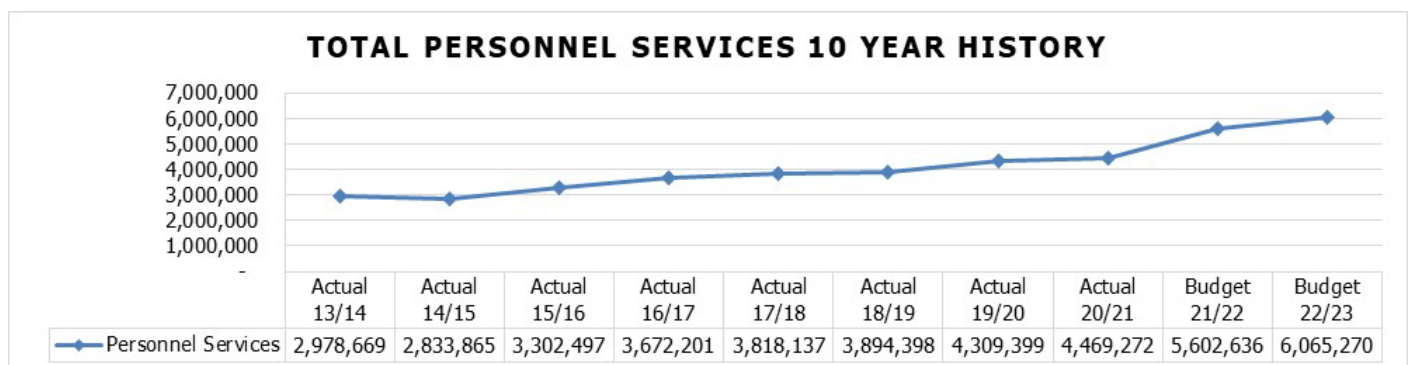
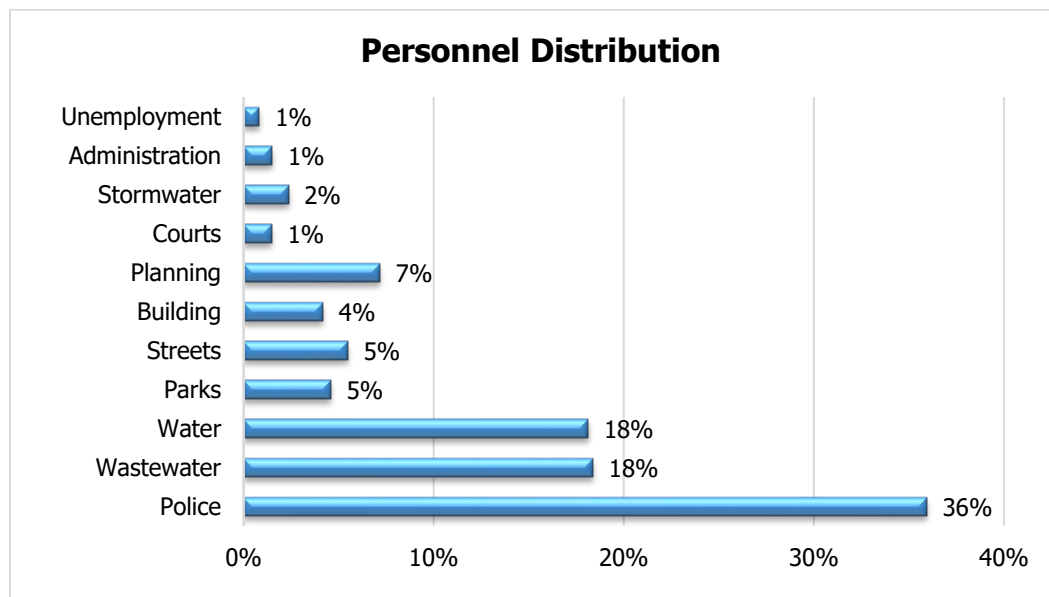
The salaries of Mid-Management employees and Department Heads are subject to a salary plan approved by the City Manager that calls for minimum-maximum wage scale. The City Manager may award additional paid time off in the form of extra vacation hours or personal holidays where the employee's activities 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 4.0% COLA is budgeted for this group of employees for the 2022-2023 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.

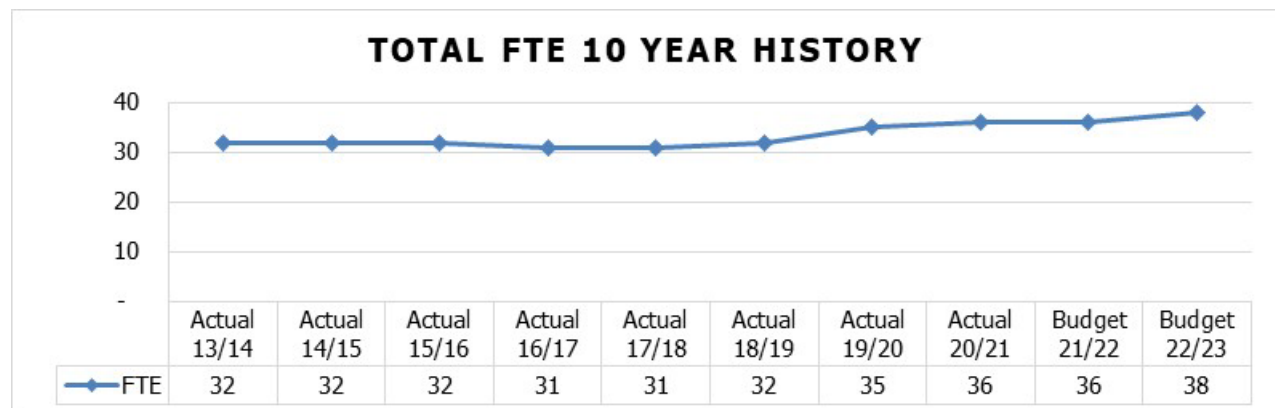
After salaries, the City's largest personnel related expense is the cost of health, dental, vision and life insurance benefits. Working together, the Finance Administrator and the current contracted City benefits agent, Hagan Hamilton Insurance Solutions, have continued the City's long history of working 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

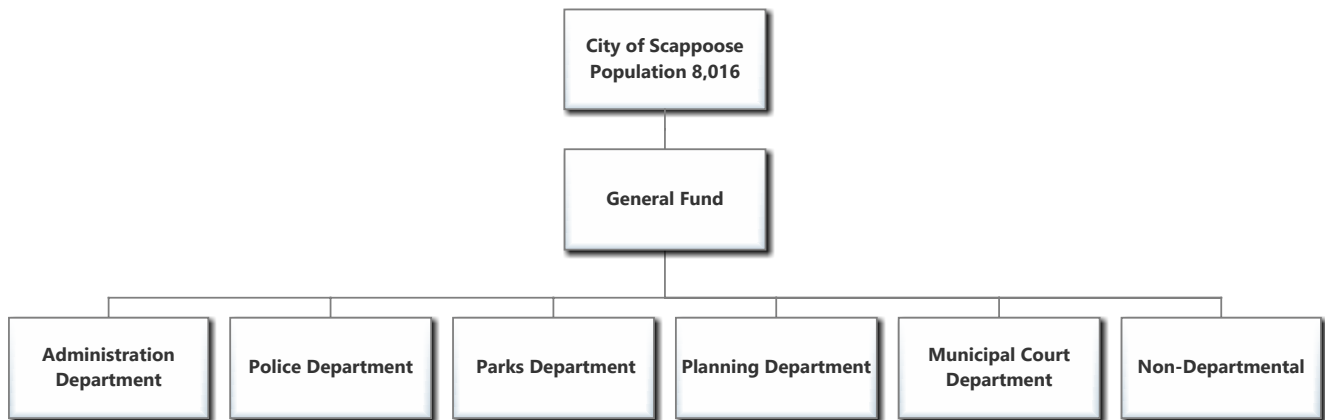
Department	Unemployment & Hiring Incentive	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
Unemployment & Hiring Incentive	50,000	-	-	-	-	-	-	50,000
Administration Department	-	55,771	12,946	17,008	4,462	429	-	90,615
Building Department	-	153,034	41,149	42,424	12,408	1,883	2,071	252,971
Municipal Court Department	-	50,193	18,955	16,575	4,065	165	-	89,952
Parks Department	-	159,326	51,874	45,679	13,037	4,541	3,636	278,094
Planning Department	-	255,086	68,581	76,739	20,675	2,915	8,500	432,496
Police Department	6,000	1,216,962	309,818	414,923	104,674	42,278	86,076	2,180,730
Storm Water Department	-	86,434	21,170	24,967	7,022	2,256	1,345	143,194
Street Department	-	204,350	46,782	59,543	16,456	3,626	1,345	332,100
Wastewater Department	-	652,478	183,870	194,544	53,468	15,099	15,877	1,115,335
Water Department	-	644,599	174,690	197,602	52,786	14,882	15,225	1,099,784
Grand Total	56,000	3,478,233	929,835	1,090,004	289,053	88,073	134,075	6,065,272



City of Scappoose Compensation Schedule						
City of Scappoose	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Assistant City Manager	1	1	-	-	36.16	48.45
Assistant to City Manager			1	1	28.20	37.80
Assistant to Public Works Director			1	1	28.20	37.80
Building Official	1	1	1	1	36.16	48.45
Chief of Police	1	1	1	1	46.63	62.48
City Engineer	1	1	1	1	41.55	54.05
City Manager	1	1	1	1	55.08	73.81
City Recorder	1	1	1	1	32.46	43.49
Finance Administrator/Office Manager	1	1	1	1	46.63	62.48
Office Administrator CDC	1	1	1	1	22.54	28.77
Office Administrator Court	1	1			22.43	28.63
Office Administrator Court/Police			1	1	26.92	34.36
Office Administrator Finance	1	1	1	1	22.54	28.77
Office Administrator Police	1	1	1		22.43	28.63
Operator I	1	1	1	1	24.93	31.82
Operator II	1	1	1	1	27.47	35.06
Operator III	1	1	1	1	30.31	38.68
Patrol Officer	7	7	7	8	27.27	34.80
Planning Supervisor	1	1	1	-	36.16	48.45
Community Development Director	-	-	-	1	46.63	62.48
Associate Planner	-	-	-	1	28.20	37.80
Police Lieutenant	1	1	1	1	40.37	54.11
Police Sergeant	2	2	2	2	36.13	48.41
Program Analyst		1			25.22	33.77
Public Works Director	1	1	1	1	46.63	62.48
Treatment Plant Supervisor	2	2	2	2	36.16	48.45
Utility/Parks Worker I	2	2	2	2	20.94	26.73
Utility/Parks Worker II	2	2	2	3	24.93	31.82
Utility/Parks Worker III	2	2	2	2	27.47	35.06
Utility Supervisor	1	1	1	1	36.16	48.45
Total FTE	35	36	36	38		



GENERAL FUND 10



PURPOSE:

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

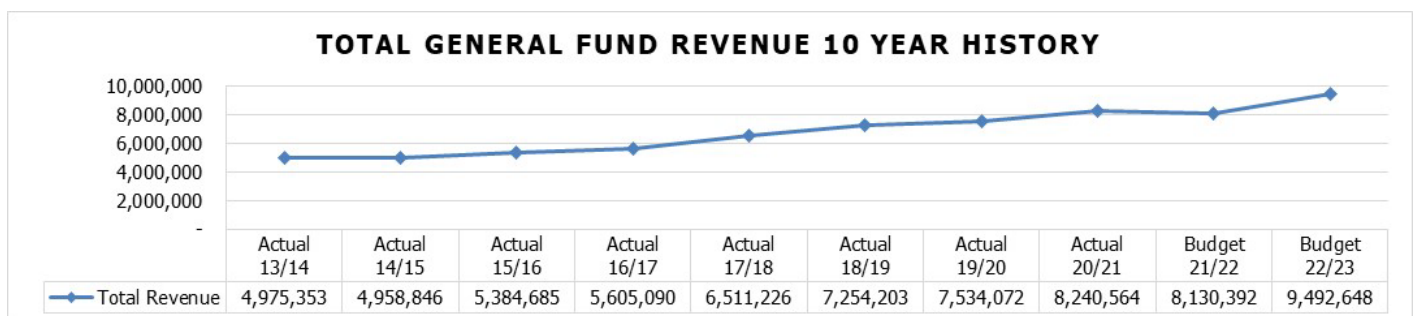
VISION FOR THE YEAR:

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

BUDGET NOTES:

Revenue

The General Fund for fiscal year 22-23 has a beginning cash position of \$4,918,221. 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 \$372,331 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 23-24 beginning cash carryover.



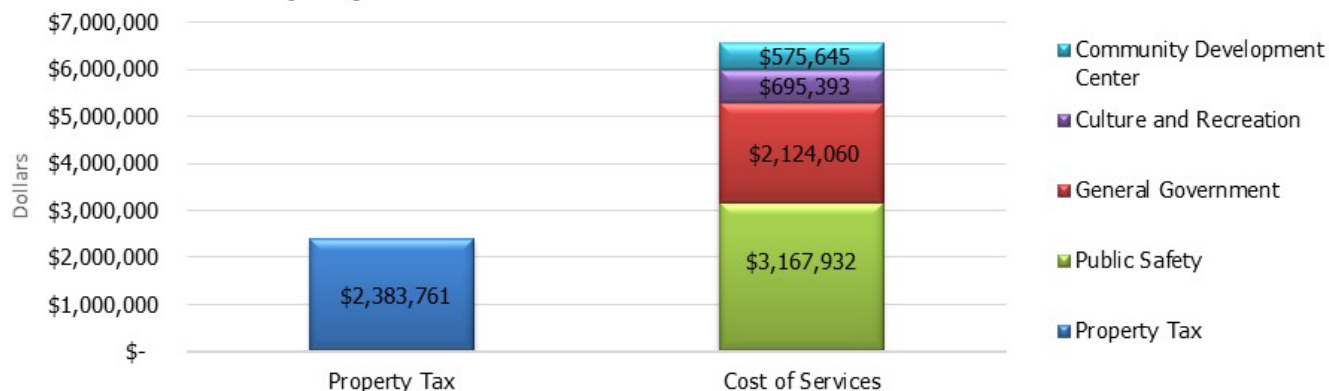
Property tax revenue is projected to be \$2,383,761. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. Property Taxes account for 52% of the General Fund revenue.

PROPERTY TAX REVENUE 10 YEAR HISTORY

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2,500,000
2,000,000
1,500,000
1,000,000
500,000
-

	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Property Taxes	1,610,843	1,717,770	1,745,017	1,834,112	1,968,338	2,177,639	2,204,364	2,283,679	2,322,515	2,383,761

Property Tax and Citizen Services



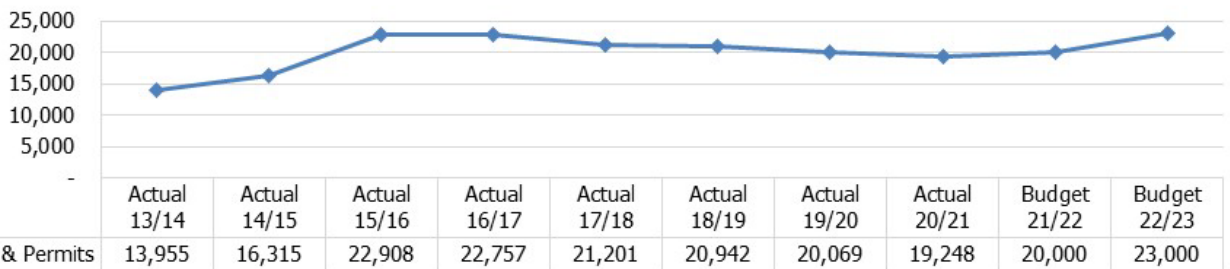
Franchise fee revenue is estimated to be \$459,600. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (4%) expiring 3/2024, NW Natural Gas (3%) expiring 9/2032, Waste Management of Oregon (5%) expiring 11/2026, Comcast Cable (5%) expiring 12/2022 and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 10% of General Fund revenues.

FRANCHISE FEES 10 YEAR HISTORY

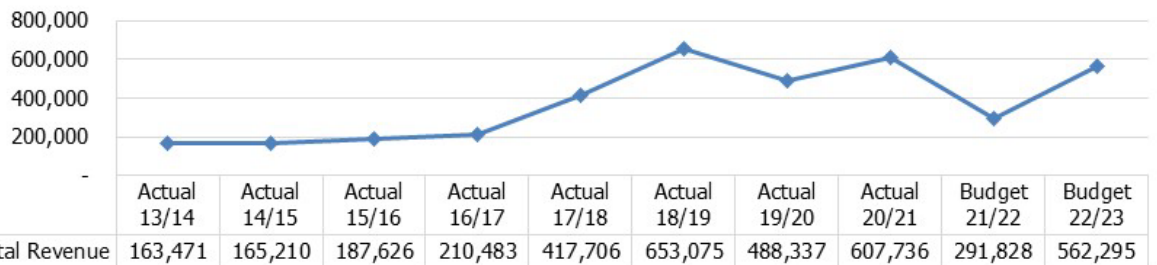
600,000
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	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Franchise Fees	380,543	386,201	390,687	424,192	467,931	481,890	471,259	488,005	480,840	459,600

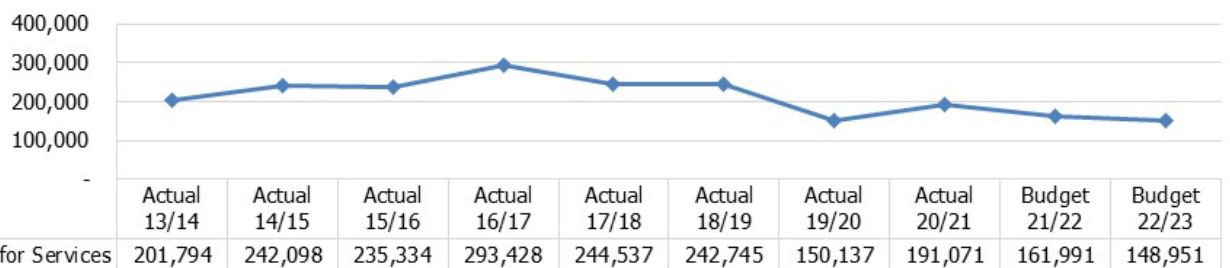
The City anticipates collecting \$23,000 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.

LICENSES AND PERMITS 10 YEAR HISTORY

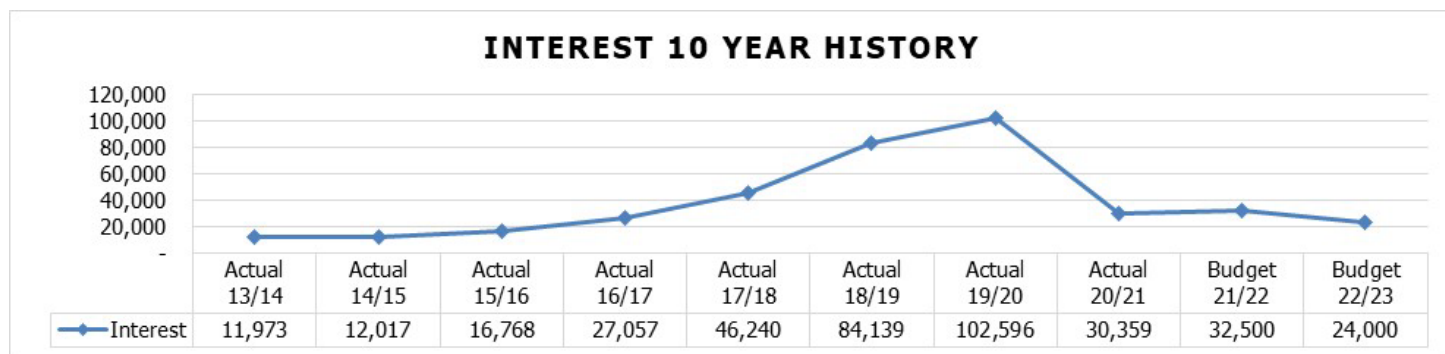
The total intergovernmental revenue is estimated to be \$562,295. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$146,700 for liquor, \$6,000 for cigarettes, \$150,000 for state shared revenue and \$259,595 from ARPA funds. Intergovernmental revenues account for 38% of the General Fund revenues.

INTERGOVERNMENTAL REVENUE 10 YEAR HISTORY

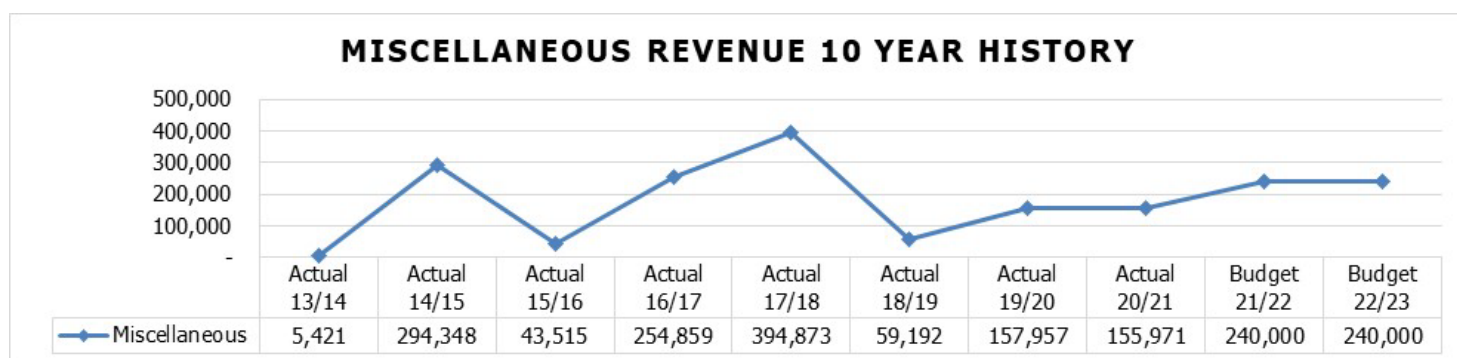
Charges for services has anticipated revenue of \$148,951. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$100,000 from Court revenue, \$30,000 from Planning revenue, and \$12,000 from Police administrative fees. Charges for services account for 13% of the General Fund revenues.

CHARGES FOR SERVICES 10 YEAR HISTORY

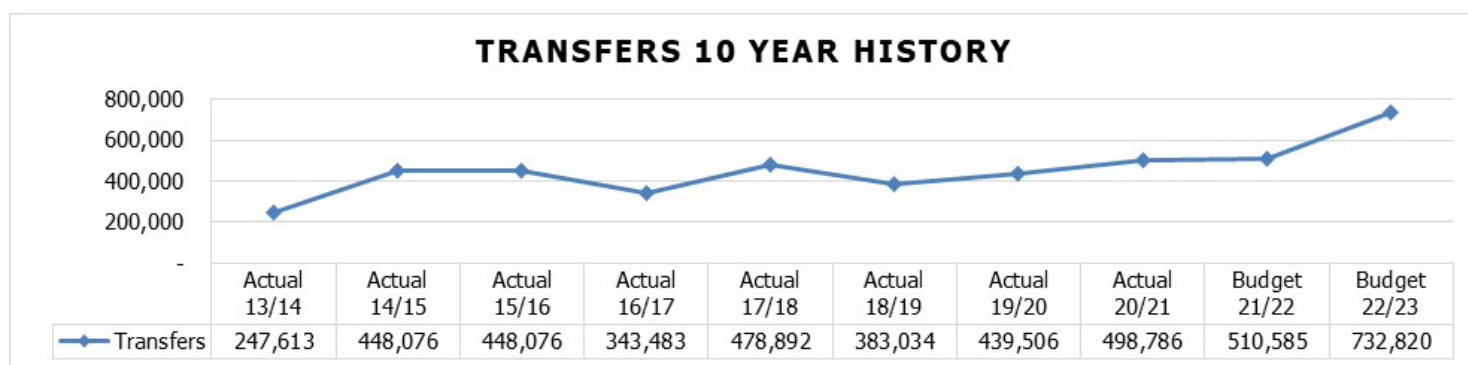
Interest income for the year is estimated at \$24,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 1% of the General Fund revenues.



Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$240,000. Miscellaneous revenue accounts for 5% of the General Fund revenues.

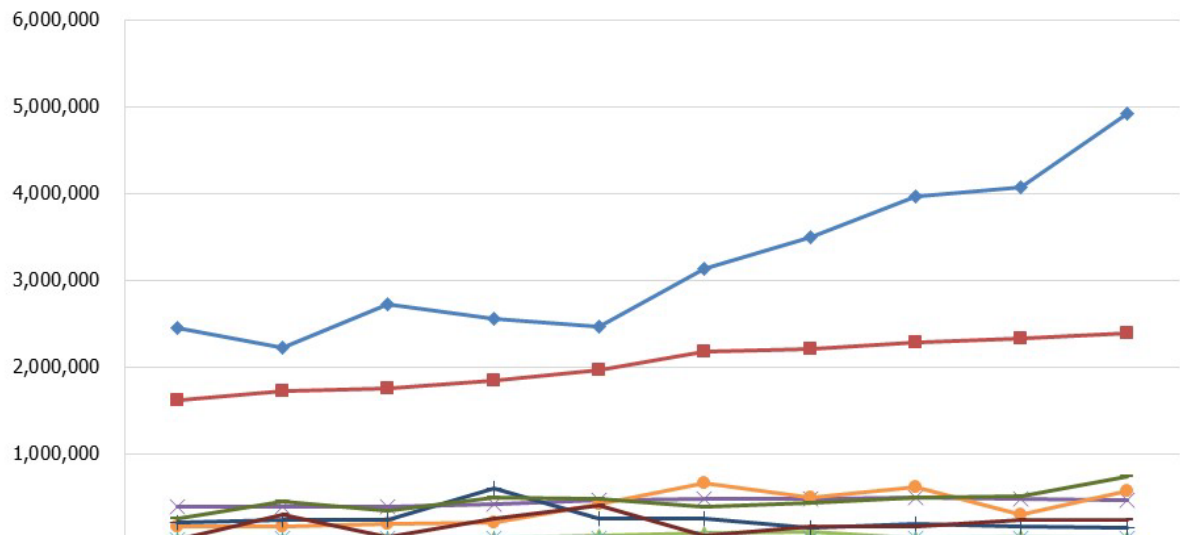


Transfers to the General Fund are projected to be \$732,820. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 16% of the General Fund revenues.



Total amount of revenue for the General Fund is projected to be \$4,574,427. Total fund resources are \$9,492,648.

GENERAL FUND REVENUE 10 YEAR HISTORY



	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Working Capital Carryover	2,444,705	2,220,235	2,719,852	2,548,007	2,470,006	3,127,816	3,499,847	3,965,709	4,070,133	4,918,221
Property Taxes	1,610,843	1,717,770	1,745,017	1,834,112	1,968,338	2,177,639	2,204,364	2,283,679	2,322,515	2,383,761
Interest	11,973	12,016	16,768	27,057	46,240	84,139	102,596	30,359	32,500	24,000
Franchise Fees	380,543	386,201	390,687	424,192	467,931	481,891	471,259	488,005	480,840	459,600
Licenses & Permits	13,955	16,315	22,908	22,757	21,201	20,942	20,069	19,248	20,000	23,000
Intergovernmental Revenue	163,471	165,210	187,626	210,483	417,706	653,075	488,337	607,736	291,828	562,295
Charges for Services	201,794	242,098	235,334	593,428	244,537	242,745	150,137	191,071	161,991	148,951
Miscellaneous	5,421	294,348	43,514	254,859	394,873	59,192	157,957	155,971	240,000	240,000
Transfers	247,613	448,076	343,483	496,214	478,892	383,034	439,506	498,786	510,585	732,820

5 Year Projection

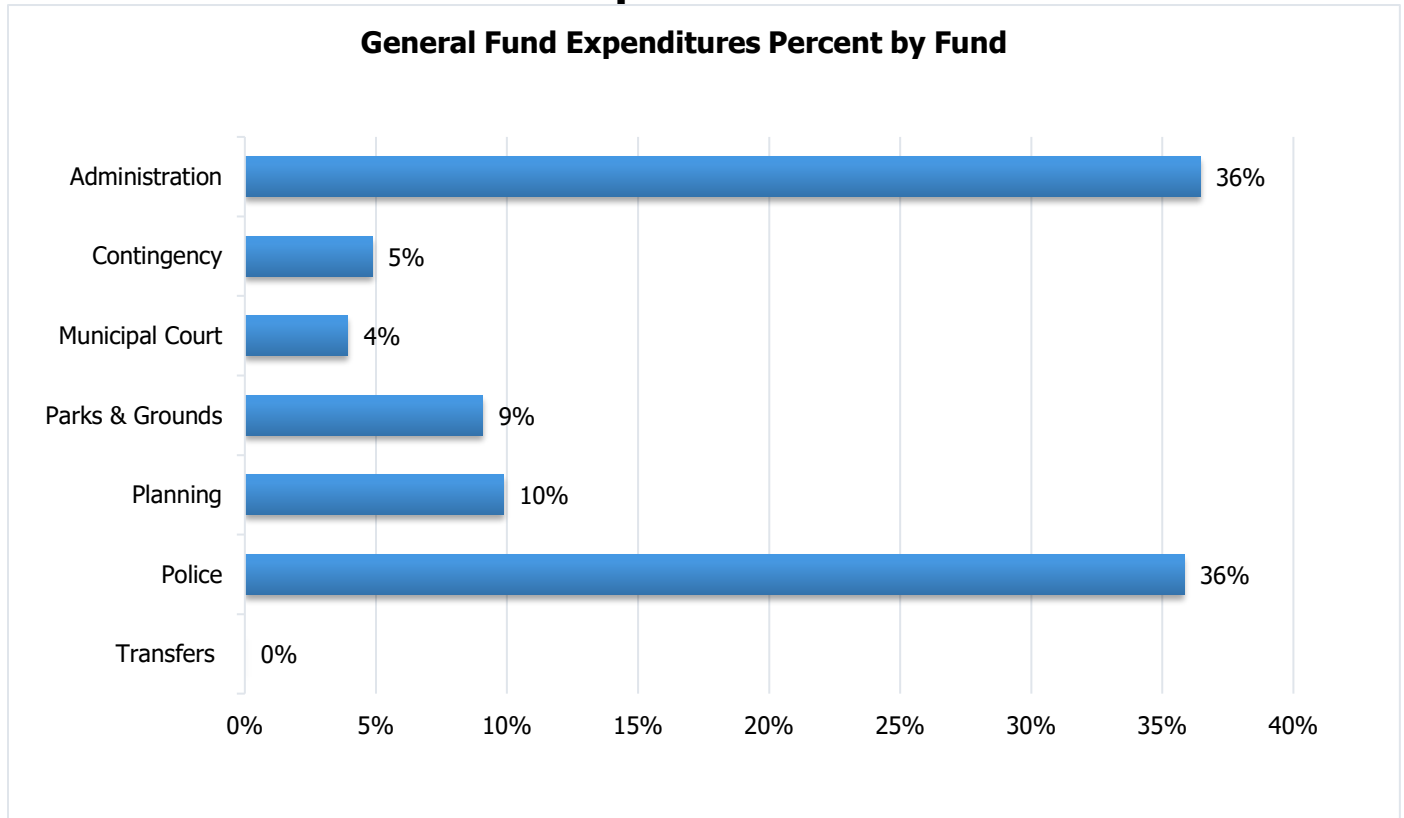
Note: Additional resources will be required in year 2024-2025

			Budget	Projected				
			2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
General Fund								
		Beginning balance	5,770,133	3,132,897	1,221,529	(730,099)	(2,691,485)	(4,743,365)
		Resources	4,574,427	4,221,758	4,311,464	4,403,489	4,497,902	4,594,771
		Personal services	2,872,737	3,047,864	3,124,061	3,202,162	3,282,216	3,194,915
		Materials and services	3,473,118	2,682,580	2,736,232	2,790,957	2,846,776	2,903,711
		Capital outlay	675,689	190,000	205,000	170,000	215,000	470,000
		Debt Service	-	18,760	-	-	-	-
		Transfers	190,119	193,921	197,800	201,756	205,791	209,907
		Net	3,132,897	1,221,529	(730,099)	(2,691,485)	(4,743,365)	(6,927,127)
	Goal	1,586,464	1,437,301	1,465,073	1,498,280	1,532,248	1,524,657	
	Over/(short)	1,546,433	(215,772)	(2,195,173)	(4,189,764)	(6,275,613)	(8,451,784)	

General Fund 10							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget	Budget	Budget
Resources					FY 22-23	FY 22-23	FY 22-23
Working capital carryover	\$ 3,499,847	\$ 3,965,709	\$ 4,070,133	\$ 4,478,140	\$ 4,791,221	\$ 4,791,221	\$ 4,791,221
Current year resources							
Property taxes	\$ 2,204,364	\$ 2,283,679	\$ 2,322,515	\$ 2,378,500	\$ 2,383,761	\$ 2,383,761	\$ 2,383,761
Interest	102,596	30,359	32,500	23,800	24,000	24,000	24,000
Franchise fees	471,259	488,005	480,840	479,637	459,600	459,600	459,600
Licenses and permits	20,069	19,248	20,000	25,500	23,000	23,000	23,000
Intergovernmental revenue	488,337	607,736	291,828	990,800	562,295	562,295	562,295
Charges for services	150,137	191,071	161,991	129,031	148,951	148,951	148,951
Miscellaneous	157,957	155,971	240,000	125,000	240,000	240,000	240,000
Transfers	439,506	498,786	510,585	510,585	732,820	732,820	732,820
Total current year resources	\$ 4,034,225	\$ 4,274,855	\$ 4,060,259	\$ 4,662,853	\$ 4,574,427	\$ 4,574,427	\$ 4,574,427
Total resources	\$ 7,534,072	\$ 8,240,564	\$ 8,130,392	\$ 9,140,993	\$ 9,365,648	\$ 9,365,648	\$ 9,365,648
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget	Budget	Budget
Expenditures					FY 22-23	FY 22-23	FY 22-23
Administration	\$ 700,069	\$ 866,542	\$ 1,640,641	\$ 1,174,985	\$ 2,793,598	\$ 2,793,598	\$ 2,793,598
Police	1,724,819	1,872,668	2,505,569	1,958,640	2,746,744	2,746,744	2,746,744
Parks & Grounds	439,981	426,154	729,722	570,882	695,393	695,393	695,393
Municipal Court	226,480	277,833	331,695	241,141	301,188	301,188	301,188
Planning	292,014	319,227	512,370	404,124	756,394	756,394	756,394
Non Departmental Transfers	185,000	-	-	-	-	-	-
Contingency			710,395		372,331	372,331	372,331
Total expenditures	\$ 3,568,363	\$ 3,762,424	\$ 6,430,392	\$ 4,349,772	\$ 7,665,648	\$ 7,665,648	\$ 7,665,648
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 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	\$ 3,965,709	\$ 4,478,140	\$ -	\$ 3,091,221	\$ -	\$ -	\$ -

General Fund Revenue Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
10-000-001	Taxes Necessary to Balance	2,121,383	2,193,039	2,266,327	2,303,500	2,330,761
10-000-002	Delinquent Taxes	82,981	90,640	56,188	75,000	53,000
10-000-003	Interest Earned	102,596	30,359	32,500	23,800	24,000
10-000-015	State Liquor Tax	116,377	142,278	136,234	142,000	146,700
10-000-020	State Cigarette Tax	8,032	6,969	5,594	6,800	6,000
10-000-025	State Revenue Sharing	142,260	189,729	150,000	150,000	150,000
10-000-030	Court Fines/Fees/Costs	106,715	129,910	100,000	95,000	100,000
10-000-055	Street Trees (1% of land use	326	434	340	200	300
10-000-060	Business Licenses	16,790	16,330	17,000	22,500	20,000
10-000-065	Planning & Developing Fees	32,312	44,457	43,000	30,000	30,000
10-000-081	CenturyTel Franchise (7%)	8,368	8,314	8,500	9,000	10,000
10-000-082	PUD Franchise (4%)	171,351	176,050	177,000	183,631	184,000
10-000-083	NW Natural Gas Franchise (5%)	77,197	75,100	77,000	80,334	80,500
10-000-084	Garbage Franchise (5%)	64,327	67,615	65,000	69,000	70,000
10-000-085	Cable Franchise (5%)	105,678	107,018	109,000	109,000	110,000
10-000-087	Misc Franchise Fees	259	107	100	100	100
10-000-088	Astond Broadband Franchise	-	-	-	-	-
10-000-100	Miscellaneous	29,199	68,277	15,000	100,000	15,000
10-000-101	Donations & Grants	221,668	268,760	-	692,000	259,595
10-000-102	Police Administrative Fees	7,099	11,943	12,000	2,500	12,000
10-000-105	CET Administrative Fees (4%)	3,321	3,653	6,320	1,000	6,320
10-000-106	CET School District (96%)	79,694	87,674	225,000	25,000	225,000
10-000-110	Transient Tax 45% Tourism	1,639	1,262	1,500	1,500	1,500
10-000-111	Transient Tax 45% Parks	1,639	1,656	1,500	1,500	1,500
10-000-112	Transient Tax Admin Fee	364	675	331	331	331
10-000-145	Vehicle Sales	-	-	-	-	-
10-000-150	Advance Funding Reimbursemen	47,707	-	-	-	-
10-000-161	Parks Misc Revenue	1,358	20	-	-	-
10-000-670	Natural Gas Royalties	4,839	14,562	5,000	28,572	5,000
10-000-671	Enterprise Zone Betterment	39,240	39,240	39,240	-	-
10-000-901	Transfer in Municipal Court	4,943	5,378	5,253	5,253	8,501
10-000-903	Transfer in Building Fund	30,593	36,418	36,337	36,337	43,298
10-000-915	Transfer in Parks	23,782	31,490	22,422	22,422	21,539
10-000-916	Transfer in Planning Fund	32,410	36,434	36,344	36,344	44,863
10-000-917	Transfer in Street Fund	64,601	75,690	65,073	65,073	93,040
10-000-918	Transfer in Water Fund	43,047	12,340	62,300	62,300	138,666
10-000-919	Transfer in Sewer Fund	134,382	173,565	138,568	138,568	160,024
10-000-920	Transfer in Police	74,348	85,768	82,697	82,697	115,216
10-000-921	Transfer in Street SDC Fund	11,281	6,632	5,885	5,885	9,533
10-000-922	Transfer in Parks SDC Fund	4,414	11,180	5,702	5,702	6,708
10-000-923	Transfer in Storm Drain SDC	2,009	1,818	3,270	3,270	2,806
10-000-924	Transfer in Water SDC Fund	7,265	9,314	14,616	14,616	19,390
10-000-926	Transfer in Sewer SDC Fund	6,431	7,759	15,582	15,582	19,236
10-000-980	Transfer in Urban Renewal	-	5,000	16,536	16,536	50,000
	Total General Fund Revenue	4,034,225	4,274,855	4,060,259	4,662,853	4,574,427

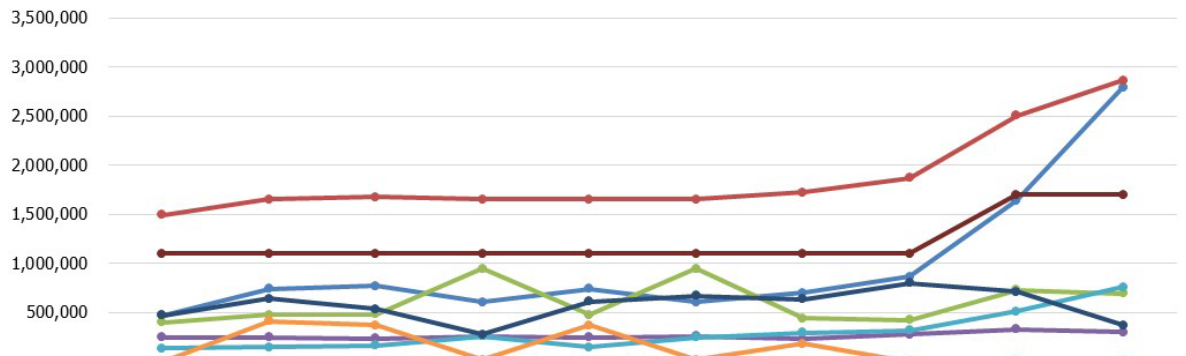
Expenditures



Within the General Fund, the City expects to expend \$7,792,648. These expenditures are budgeted into the following departments: Administration 36% \$2,793,598, Police 36% \$2,746,744, Parks & Grounds 9%, \$695,393, Municipal Court 4% \$301,188, Planning 7% \$756,394, and Contingency 7% \$372,331.

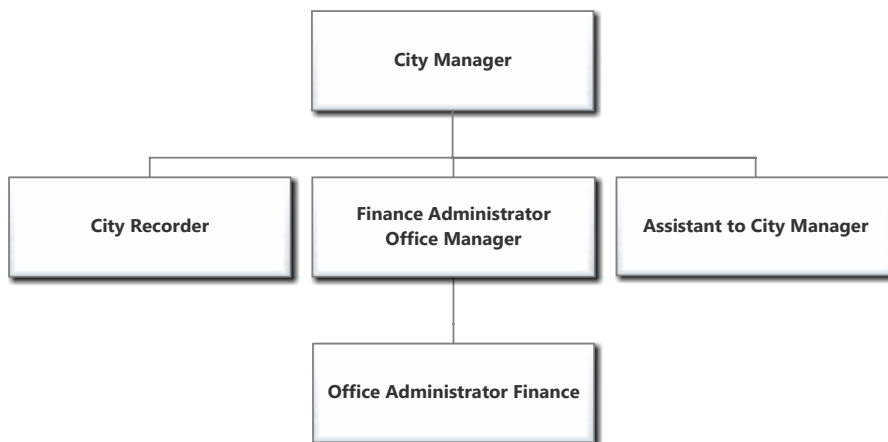
General Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	3,564,262	3,965,709	11.26%
	Property taxes	2,270,122	2,283,679	0.60%
	Interest	120,000	30,359	-74.70%
	Franchise fees	477,740	488,005	2.15%
	Licenses and permits	21,000	19,248	-8.34%
	Intergovernmental revenue	352,090	607,736	72.61%
	Charges for services	217,020	191,071	-11.96%
	Miscellaneous	240,000	155,971	-35.01%
	Current Revenue	3,697,972	3,776,069	2.11%
	Transfers	493,786	498,786	1.01%
TOTAL RESOURCES		7,756,020	8,240,564	6.25%
REQUIREMENTS				
	Administration	1,465,846	866,542	-40.88%
	Police	2,352,436	1,768,140	-24.84%
	Parks & Grounds	568,564	394,664	-30.59%
	Municipal Court	311,995	272,455	-12.67%
	Planning	379,364	282,793	-25.46%
	Operating Budget	5,078,205	3,584,594	-29.41%
	Debt Service	18,760	18,760	0.00%
	Total Expenditures	5,096,965	3,603,354	-29.30%
	Transfers	159,070	159,070	0.00%
	Contingency	799,985	-	-100.00%
TOTAL APPROPRIATIONS		6,056,020	3,762,424	-37.87%
	Unappropriated ending fund balance	1,700,000	-	-100.00%
TOTAL BUDGET		7,756,020	3,762,424	-51.49%

General Fund Expenditures 10 Year History



	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Administration	468,359	742,509	769,951	607,630	742,509	607,630	700,069	866,542	1,640,641	2,793,598
Police	1,491,861	1,653,648	1,674,520	1,653,648	1,653,648	1,653,435	1,724,819	1,872,668	2,505,569	2,866,744
Parks & Grounds	398,297	477,550	484,750	948,755	477,550	948,755	439,981	426,154	729,722	695,393
Municipal Court	246,565	248,019	232,486	259,786	248,019	259,786	226,480	277,833	331,695	301,188
Planning	138,030	149,377	166,804	259,786	149,377	246,059	292,014	319,227	512,370	756,394
Non Departmental	-	414,000	370,000	20,000	370,000	20,000	185,000	-	-	-
Contingency	468,282	640,128	537,354	277,852	610,940	670,914	635,301	799,985	710,395	372,331
Unappropriated Ending Fund Balance	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,700,000	1,700,000

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 are met.

ADMINISTRATION OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Adopt Budget												
Annual Town Meeting												
Annual One-on-One Meetings with Neighboring Local Leaders												
Boards & Commissions Banquet												
CEP Process												
Council Goal Setting												
Council Retreat												
Create Marketing/Branding Program												
Develop a Downtown Revitalization Program												
Develop Plan to Protect and Restore Candle												
Evaluate the Creation of a Small Business Incubator												
Maintain web page												
Monthly Newsletter												
Prepare Budget												
Prepare Department Work Plans												
Prepare Financial Statements												
Promote Community Events												
Promote and Support Small Local Businesses												

ADMINISTRATION OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Promote and Support County Wide and Local Tourism												
Pursue Grants												
Retain and Recruit Staff												
Staff Economic Development Committee												
Support Development of East Airport Subdivision												
Support Public Art												
Support Senior Center												

BUDGET NOTES:

The Administrative Department's proposed budget is \$2,793,598. The fund allocates \$90,615 for personnel services and \$2,632,983 for materials and services. Within materials and services, the largest expenditures are economic development at \$214,440, contractual professional at \$514,500 and Community Contributions \$984,133. Capital outlay is budgeted at \$70,000 to be spent on equipment upgrades and maintenance of City Hall building.

PERCENTAGE OF TIME ALLOCATION:

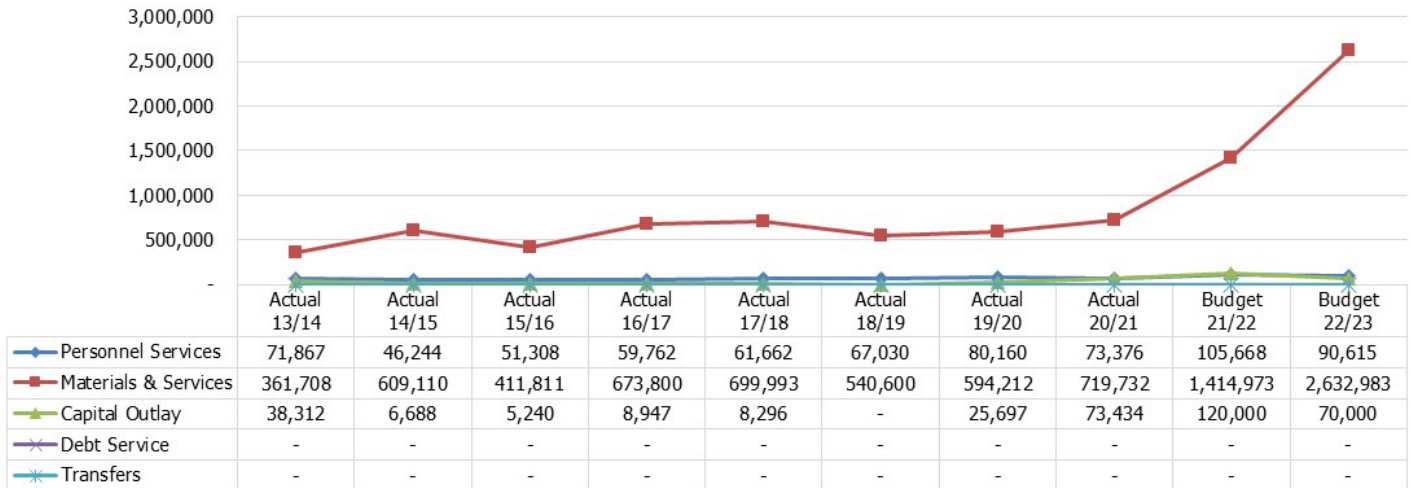
	Full Time Equivalent Positions					
	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Administration Department						
City Manager	10%	10%	10%	10%	55.08	73.81
City Recorder	15%	15%	15%	15%	32.46	43.49
Finance Administrator/Office Manager	15%	15%	15%	15%	46.63	62.48
Assistant City Manager	10%	10%	0%	0%	36.16	48.45
Assistant to City Manager	0%	0%	10%	10%	28.20	37.80
TOTAL FTE'S	0.50	0.50	0.50	0.50		

Administration Department Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Administration					
Personnel services	\$ 80,160	\$ 73,376	\$ 105,668	\$ 77,600	\$ 90,615
Materials & services	594,212	719,732	1,414,973	1,097,385	2,632,983
Capital outlay	25,697	73,434	120,000		70,000
Transfers					
Total expenditures	\$ 700,069	\$ 866,542	\$ 1,640,641	\$ 1,174,985	\$ 2,793,598

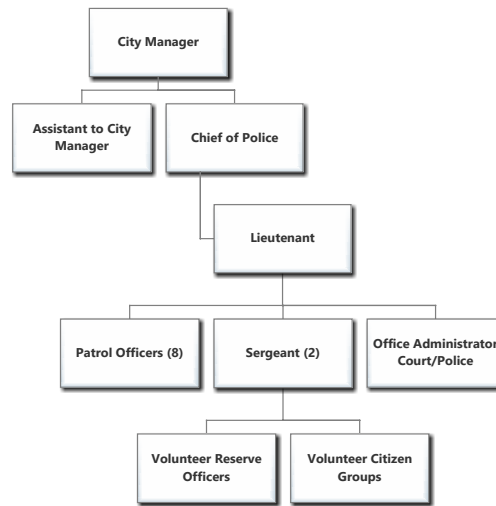
		Actual	Actual	Budget	Estimated	Proposed
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget FY 22-23
	Administration Department Salaries	52,274	47,899	65,182	50,000	55,771
10-100-142	Overtime	-	-	-	-	-
10-100-146	Health Insurance	9,533	7,034	13,842	9,000	12,946
10-100-148	Retirement Benefits	14,483	14,636	21,263	14,500	17,008
10-100-150	Social Security	3,842	3,788	5,215	4,000	4,462
10-100-152	Workers' Compensation	23	18	166	100	429
10-100-155	Taxable Fringe Benefits	5	-	-	-	-
	Total Personnel Services	80,160	73,376	105,668	77,600	90,615
10-100-200	Building/Facilities Maintenance	2,665	10,473	28,500	5,000	28,500
10-100-201	Building Lease	33,300	33,300	33,300	33,300	33,300
10-100-202	Equipment Maintenance	-	-	500	-	500
10-100-203	Maintenance Agreements	25,228	26,193	40,250	46,000	47,550
10-100-204	Vehicle Maintenance	486	420	5,300	1,000	5,400
10-100-205	Small Equipment	1,973	12,391	12,500	6,000	12,500
10-100-216	Office Supplies	12,341	18,560	16,200	12,000	15,900
10-100-218	Operational Supplies	-	-	2,500	-	2,500
10-100-228	Utilities	39,831	66,675	90,600	70,000	91,800
10-100-230	Contractual/Professional	77,018	77,769	486,000	350,000	514,500
10-100-231	Nuisance Abatement	-	-	1,000	-	1,000
10-100-232	Elections	-	-	3,000	-	3,000
10-100-234	Miscellaneous	-	-	-	-	-
10-100-238	Insurance	131,961	145,035	175,975	160,000	326,600
10-100-240	Travel/Training	19,122	4,150	41,000	20,000	55,000
10-100-242	Dues/Fees/Subscriptions	33,455	32,926	63,263	65,000	58,215
10-100-243	Economic Development	59,820	36,494	146,940	146,940	214,440
10-100-244	Publications/Notices/Advertising	1,035	1,311	3,300	2,300	3,300
10-100-245	Emergency Management	-	9,845	9,845	9,845	9,845
10-100-246	Community Contributions	29,305	156,516	30,000	155,000	984,133
10-100-247	CET School District (96%)	79,694	87,674	225,000	15,000	225,000
10-100-250	Advance Funding Reimbursement	46,979	-	-	-	-
	Total Materials & Services	594,212	719,732	1,414,973	1,097,385	2,632,983
10-100-300	Equipment	18,686	35,344	70,000	-	20,000
10-100-311	Capital Equipment	-	-	40,000	-	40,000
10-100-344	Computer Hardware and Software	7,011	38,090	10,000	-	10,000
	Total Capital Outlay	25,697	73,434	120,000	-	70,000
	Total Transfers	-	-	-	-	-
	Total Expenditures	700,069	866,542	1,640,641	1,174,985	2,793,598

Administration Department		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
REQUIREMENTS				
	Personnel services	92,403	73,376	-20.59%
	Materials & services	1,263,443	719,732	-43.03%
	Capital outlay	110,000	73,434	-33.24%
	Operating Budget	1,465,846	866,542	-40.88%
	Debt service	-	-	0.00%
	Total Expenditures	1,465,846	866,542	-40.88%
	Transfers	-	-	0.00%
TOTAL APPROPRIATIONS		1,465,846	866,542	-40.88%

ADMINISTRATION DEPARTMENT 10 YEAR HISTORY



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 our motto of community and compassion while completing criminal investigations, traffic safety enforcement, emergency preparedness and updates to city ordinances. Additionally, we look forward to resuming all community events, following the pause required by COVID restrictions, that help enhance the relationship between police and the community.

COMPLIANCE WITH COUNCIL GOALS:

Complete operational needs analysis
 Maintain sufficient staffing levels
 Continue community outreach
 Continue Citizens Academy

Coordinate Columbia County 911 radio system
 Engage School District to enhance Resource Officer Program
 Continue emergency preparedness planning
 Increase transparency of crime data community dashboard

POLICE DEPARTMENT OBJECTIVES		Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Community Outreach by Police Department													
	Back to School ice cream social												
	Donut Day												
	Halloween safety												
	National Night Out												
	School supplies												
	Suicide Prevention Walk												
	Tip a Cop												
Maintain Emergency Responses Preparedness													
	Active shooter training												
	CERT Team												
	Tabletop exercises												
	Provide ICS Training												
Review and update Emergency Operations Plan													
	Tabletop exercises												
	Live scenario training												
Engage School District													
	School Resource Officer												

POLICE DEPARTMENT OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Increase transparency												
Crime Data Community Dashboard												
Coordinate Columbia County 911												
Emergency Communications Radio System												
Maintain Sufficient Staffing Levels												
Explore additional revenue sources												
Continue Citizens Academy												
Hold Citizens Academy												
Explore mini Academy for High School students												

BUDGET NOTES:

Total operational cost for the department is budgeted at \$2,866,744. Personnel services are \$2,180,730. Material and services costs are budgeted at \$360,109. The largest expenditures within materials and services are contractual professional services at \$89,900, vehicle maintenance at \$90,975 and utilities at \$36,900. Capital outlay is budgeted at \$210,689 to be spent on new roof new patrol vehicles. There will be a transfer of \$115,216 to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

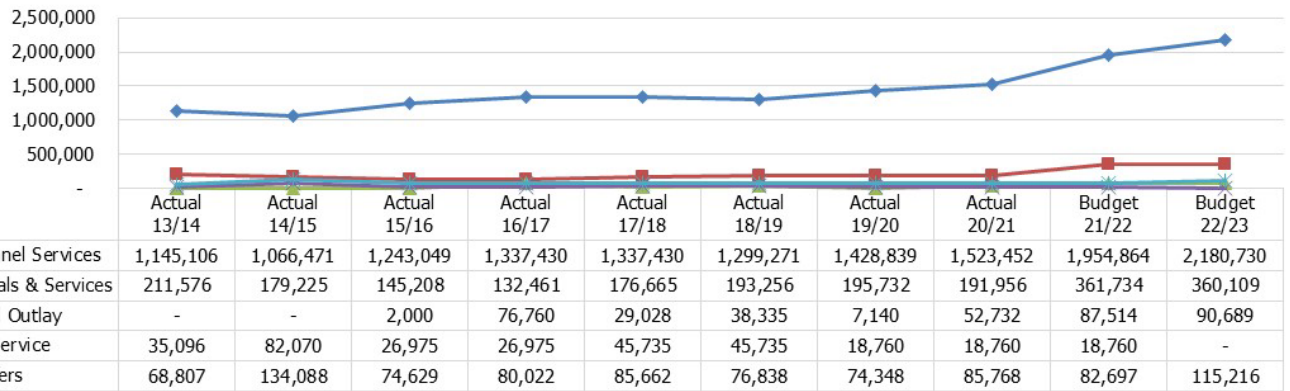
	Full Time Equivalent Positions					
	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Police Department						
Chief of Police	100%	100%	100%	100%	46.63	62.48
Police Lieutenant		100%	100%	100%	40.37	54.11
Police Sergeant	200%	200%	200%	200%	36.13	48.41
Patrol Officer	700%	700%	700%	800%	27.27	34.80
Office Administrator Courts/Police	0%	0%	0%	50%	26.92	34.36
Office Administrator Police	100%	100%	100%	0%	22.43	28.63
City Manager	10%	10%	10%	10%	55.08	73.81
City Recorder	10%	10%	10%	10%	32.46	43.49
Finance Administrator/Office Manager	10%	10%	10%	10%	46.63	62.48
Assistant City Manager	10%	10%	0%	0%	36.16	48.45
Assistant to City Manager	0%	0%	10%	10%	28.20	37.80
Office Administrator Finance	2%	2%	2%	2%	22.54	28.77
TOTAL FTE'S	11.42	12.42	12.42	12.92		

Police Department	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget
Police					
Personnel services	\$ 1,428,839	\$ 1,523,452	\$ 1,954,864	\$ 1,353,000	\$ 2,180,730
Materials & services	195,732	191,956	361,734	349,693	360,109
Capital outlay	7,140	52,732	87,514	154,490	210,689
Debt service					
2006-2011 Principal Ford Motor Lease 12/01	0	-	-		
2006-2011 Interest Ford Motor Lease 12/01	0	-	-		
2018-2022 Principal Equipment Lease 06/01	15,658	16,630	17,663	17,663	
2018-2022 Interest Equipment Lease 06/01	3,102	2,130	1,097	1,097	
Transfers	74,348	85,768	82,697	82,697	115,216
Total expenditures	\$ 1,724,819	\$ 1,872,668	\$ 2,505,569	\$ 1,958,640	\$ 2,866,744

Police Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
10-140-142	Police Department Salaries	822,111	904,986	1,095,655	824,000	1,216,962
10-140-146	Overtime	36,368	38,291	69,691	55,000	86,076
10-140-148	Health Insurance	216,040	214,039	273,298	143,000	309,818
10-140-150	Retirement Benefits	234,813	264,442	361,456	240,000	414,923
10-140-152	Social Security	63,979	71,034	93,228	65,000	104,674
10-140-155	Workers' Compensation	30,522	23,660	54,536	20,000	42,278
10-140-156	Taxable Fringe Benefits	5	-	-	-	-
10-140-157	Hiring Incentive	25,000	7,000	7,000	6,000	6,000
10-140-157	ORS 181A.620 Reimbursement	-	-	-	-	-
	Total Personnel Services	1,428,839	1,523,452	1,954,864	1,353,000	2,180,730
10-140-200	Building Maintenance	2,992	2,227	7,400	5,000	7,400
10-140-202	Equipment Maintenance	1,777	2,191	6,000	-	6,000
10-140-203	Maintenance Agreements	5,623	4,609	14,040	7,500	19,440
10-140-204	Vehicle Maintenance	62,124	46,771	82,275	65,000	90,975
10-140-205	Small Equipment	3,325	11,094	10,925	10,000	14,639
10-140-216	Office Supplies	5,955	8,825	8,730	4,000	8,680
10-140-218	Operational Supplies	3,232	917	8,030	-	7,765
10-140-228	Utilities	29,578	31,152	39,300	27,000	36,900
10-140-230	Contractual/Professional Services	25,041	43,461	116,464	185,000	89,900
10-140-234	Miscellaneous	-	-	-	-	-
10-140-236	Medical Mandates	4,079	3,994	3,775	3,000	5,675
10-140-238	Insurance	15,000	-	-	1,193	-
10-140-240	Travel/Training	4,737	1,636	15,000	10,000	15,000
10-140-242	Dues/Fees/Subscriptions	17,432	23,069	32,722	25,000	32,922
10-140-244	Publications/Notices/Advertising	1,431	459	1,000	3,500	1,000
10-140-245	Matching Grant Funds	-	-	-	-	-
10-140-252	Uniforms	13,406	11,550	15,223	3,500	22,963
10-140-253	Special Investigations	-	-	850	-	850
	Total Materials & Services	195,732	191,956	361,734	349,693	360,109
10-140-300	Equipment	7,140	18,421	63,200	154,490	48,000
10-140-311	Equipment Fund	-	34,311	24,314	-	42,689
	Total Capital Outlay	7,140	52,732	87,514	154,490	90,689
10-140-500	Vehicle Lease Principal	-	-	-	-	-
10-140-501	Vehicle Lease Interest	-	-	-	-	-
10-140-502	Equipment Lease Principal	15,658	16,630	17,663	17,663	-
10-140-503	Equipment Lease Interest	3,102	2,130	1,097	1,097	-
	Total Debt Service	18,760	18,760	18,760	18,760	-
10-140-401	Transfer to Unemployment Fund	-	-	-	-	-
10-140-402	Transfer to GF ISF	74,348	85,768	82,697	82,697	115,216
	Total Transfers	74,348	85,768	82,697	82,697	115,216
	Total Expenditures	1,724,819	1,872,668	2,505,569	1,958,640	2,746,744

Police Department		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
REQUIREMENTS				
	Personnel services	1,986,504	1,523,452	-23.31%
	Materials & services	298,892	191,956	-35.78%
	Capital outlay	67,040	52,732	-21.34%
	Operating Budget	2,352,436	1,768,140	-24.84%
	Debt service	18,760	18,760	0.00%
	Total Expenditures	2,371,196	1,786,900	-24.64%
	Transfers	85,768	85,768	0.00%
TOTAL APPROPRIATIONS		2,456,964	1,872,668	-23.78%

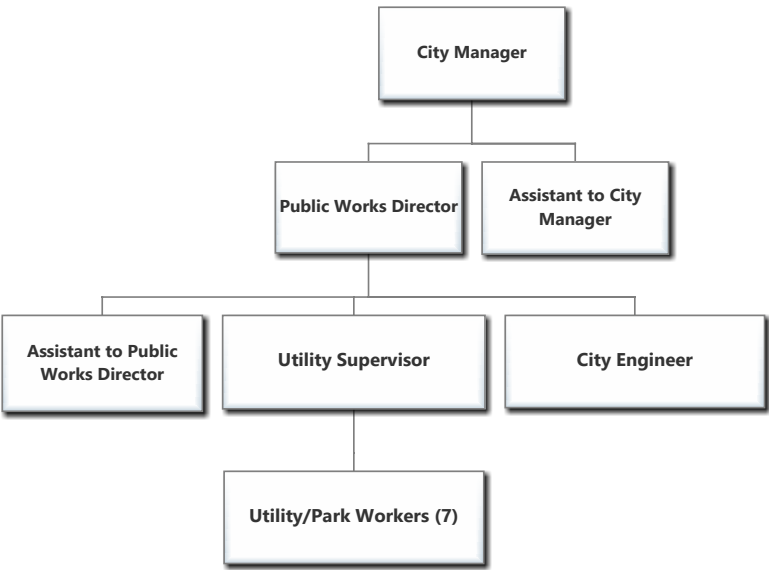
POLICE DEPARTMENT 10 YEAR HISTORY



POLICE DEPARTMENT CIP

Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 26 and Beyond
Side by Side	20,000		20,000			
Patrol Vehicles	370,000	-	60,000	60,000	60,000	30,000
Covered Parking	25,000		25,000			
Roof Replacement	35,000	35,000				
Weapons upgrade	10,000		10,000			
Vehicle & Body Cameras	18,000		6,000	6,000	6,000	
MDC for Patrol Vehicles	25,200					30,000
Rifle Racks	5,000		5,000			
Vehicle & Portable Radios	8,000	8,000				
Total	516,200	43,000	126,000	66,000	66,000	60,000

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 citizens of Scappoose have enjoyable recreational areas to visit for play and relaxation.

VISION:

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

COMPLIANCE WITH COUNCIL GOALS:

- Promote Community Events

Promote and support county-wide and local tourism

Update Parks and Recreation Master Plan

Develop Grabhorn property conceptual plan
- Restore the Peace Candle

Support public art

Continue Friends of Scappoose Parks

Parks Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Promote Community Events												
Continue Friends of Scappoose Parks												
Support Public Art												
Protect and restore Peace Candle												
Develop E.J. Smith/Veteran's Extension Park												
Promote and Support Tourism												
Update Parks Master Plan												

BUDGET NOTES:

The Parks Department budget, which is part of the General Fund, maintains the existing City park grounds. The Parks Department has an operational budget of \$695,393. This figure represents personnel services costs of \$278,094, material and service costs of \$145,760 and \$21,539 transferred to the Administration Department. The fund has also identified \$250,000 in capital outlay projects that include: Peace Candle restoration, asset management software, purchase of Parks Department vehicle and park enhancement projects identified by City Council and Staff.

PERCENTAGE OF TIME ALLOCATION:

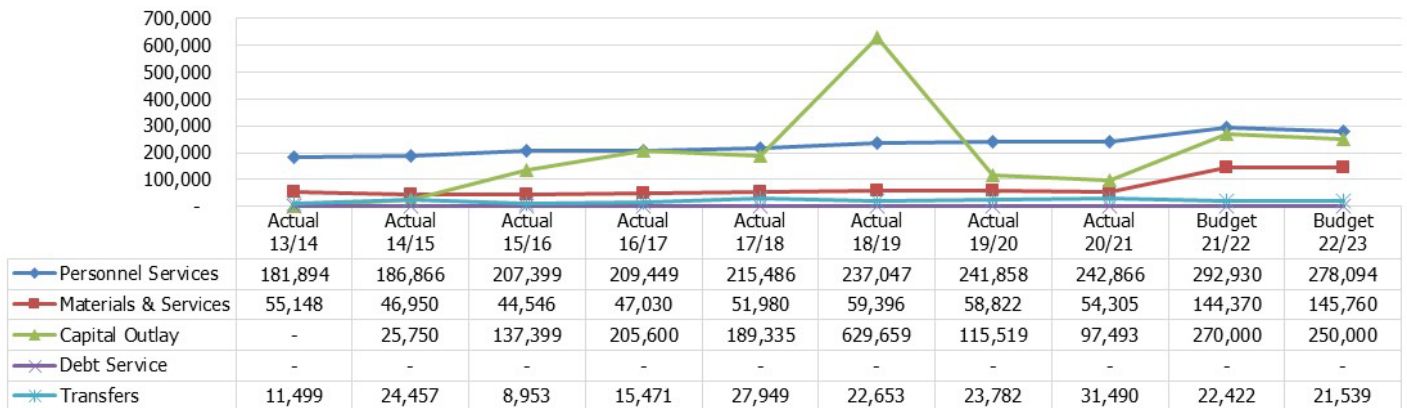
	Full Time Equivalent Positions					
Parks Department	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	46.63	62.48
Utility Supervisor	10%	10%	10%	10%	36.16	48.45
Utility/Parks Worker I	20%	20%	20%	20%	20.94	26.73
Utility/Parks Worker II	130%	130%	130%	120%	24.93	31.82
Utility/Parks Worker III	20%	20%	20%	20%	27.47	35.06
City Manager	5%	5%	5%	5%	55.08	73.81
City Recorder	5%	5%	5%	5%	32.46	43.49
Finance Administrator/Office Manager	5%	5%	5%	5%	46.63	62.48
Assistant City Manager	5%	5%	0%	0%	36.16	48.45
Assistant to City Manager	0%	0%	5%	5%	28.20	37.80
Office Administrator Finance	2%	2%	2%	2%	22.54	28.77
TOTAL FTE'S	2.12	2.12	2.12	2.02		

						Proposed
Parks Department	Actual	Actual	Budget	Estimated		Budget
Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 21-22		FY 22-23
Parks						
Personnel services	\$ 241,858	\$ 242,866	\$ 292,930	\$ 264,150		\$ 278,094
Materials & services	58,822	54,305	144,370	124,215		145,760
Capital outlay	115,519	97,493	270,000	160,095		250,000
Transfers	23,782	31,490	22,422	22,422		21,539
Total expenditures	\$ 439,981	\$ 426,154	\$ 729,722	\$ 570,882		\$ 695,393

Parks Department Line item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
	Parks Department Salaries	143,716	145,702	163,150	163,150	159,326
10-160-142	Over Time	22	82	6,125	500	3,636
10-160-146	Health Insurance	44,944	44,988	53,913	46,000	51,874
10-160-148	Retirement Benefits	37,176	37,805	48,172	41,000	45,679
10-160-150	Social Security	10,498	10,699	13,542	11,000	13,037
10-160-152	Workers' Compensation	5,498	3,589	8,028	2,500	4,541
10-160-155	Taxable Fringe Benefits	3	-	-	-	-
	Total Personnel Services	241,858	242,866	292,930	264,150	278,094
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
10-160-200	Building/Facilities Maintenance	905	2,693	2,000	2,000	5,000
10-160-202	Equipment Maintenance	7,347	4,518	9,000	7,000	9,000
10-160-203	Maintenance Agreements	534	432	1,500	1,000	1,500
10-160-204	Vehicle Maintenance	379	943	2,500	2,000	2,500
10-160-205	Small Equipment	2,274	3,912	5,000	5,000	5,000
10-160-206	Fuel, Oil, Lube	2,491	3,045	3,100	3,100	4,200
10-160-214	Skate Park Maintenance	-	-	500	-	500
10-160-216	Office Supplies	869	700	1,540	1,000	1,480
10-160-218	Operational Supplies	21,877	15,801	21,760	21,760	23,710
10-160-228	Utilities	4,642	4,996	6,000	5,200	6,000
10-160-230	Contractual/Professional Services	14,196	12,476	80,700	70,000	74,700
10-160-234	Miscellaneous	-	-	-	-	1,000
10-160-235	Property Taxes	854	913	1,000	355	-
10-160-238	Insurance	-	1,592	-	-	-
10-160-240	Travel/Training	671	-	1,600	1,500	2,000
10-160-242	Dues/Fees/Subscriptions	490	327	320	200	520
10-160-244	Publications/Notices/Advertising	49	-	150	100	150
10-160-252	Uniforms/Safety/Equipment	1,199	733	2,700	2,500	3,500
10-160-254	Equipment Rental	46	1,226	5,000	1,500	5,000
	Total Materials & Services	58,822	54,305	144,370	124,215	145,760
10-160-300	Equipment	115,519	65,796	190,000	100,000	200,000
10-160-311	Capital Equipment	-	31,697	80,000	60,095	50,000
	Total Capital Outlay	115,519	97,493	270,000	160,095	250,000
10-160-401	Transfer to Unemployment Fund	-	-	-	-	-
10-160-402	Transfer to GF ISF	23,782	31,490	22,422	22,422	21,539
	Total Transfers	23,782	31,490	22,422	22,422	21,539
	Total Expenditures	439,981	426,154	729,722	570,882	695,393

Parks & Grounds Department		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
REQUIREMENTS				
Personnel services		280,452	242,866	-13.40%
Materials & services		100,612	54,305	-46.03%
Capital outlay		187,500	97,493	-48.00%
Operating Budget		568,564	394,664	-30.59%
Debt service		-	-	0.00%
Total Expenditures		568,564	394,664	-30.59%
Transfers		31,490	31,490	0.00%
TOTAL APPROPRIATIONS		600,054	426,154	-28.98%

PARKS DEPARTMENT 10 YEAR HISTORY

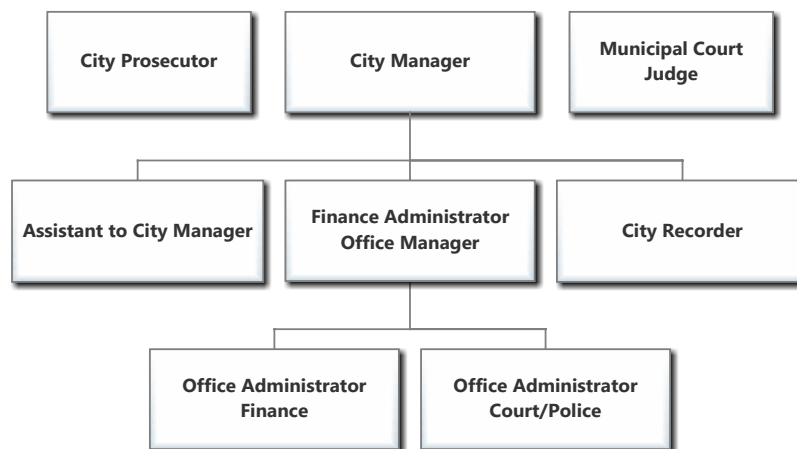


PARKS CIP

PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Asset Management	10,000	10,000	-	-	-	-
Chapman Landing-New	1,570,000	-	-	-	-	1,570,000
Columbia Airpark East - New	20,000	-	10,000	10,000	-	-
Creekview Park - Improvements	75,000	-	75,000	-	-	-
C Z Trail	100,000	-	25,000	25,000	25,000	35,000
Heritage Park Restrooms - Improvements	150,000	-	-	-	-	150,000
Miller Park Improvements	225,000	25,000	25,000	25,000	-	150,000
EJ Smith Road Park-New	1,660,000	25,000	-	-	-	1,635,000
Vista Park-New	15,000	-	-	-	-	15,000
Scappoose Creek Trail	40,000	-	-	-	40,000	-
Peace Candle	50,000	50,000	-	-	-	-
Misc. Park Improvements	500,000	40,000	60,000	50,000	50,000	300,000
Vehicle	50,000	50,000	-	-	-	-
Parks Capital Equipment	500,000	50,000	50,000	50,000	100,000	250,000
Total	4,965,000	250,000	245,000	160,000	215,000	4,105,000



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 substantially reduce the number of outstanding uncollected citations.

COMPLIANCE WITH COUNCIL GOALS:

Assist Administration Department in ensuring Council goals are met.

BUDGET NOTES:

The Municipal Court's budget is \$301,188. Within that budget, \$89,952 is budgeted for personnel services costs and \$202,735 is budgeted for materials and services. Of that amount, contractual services for the Judge, City Attorney, court appointed Attorneys and Prosecuting Attorney represent \$132,400. The second largest expenditure in the materials & services is assessments at \$40,000. There will be \$8,501 transferred to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

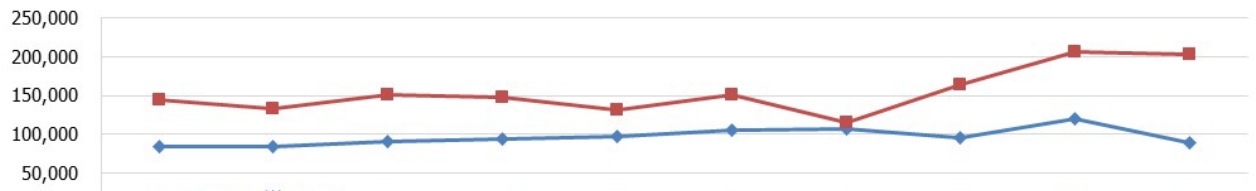
Municipal Court Department	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
City Recorder	5%	5%	5%	5%	32.46	43.49
Finance Administrator/Office Manager	5%	5%	5%	5%	46.63	62.48
Office Administrator Court	100%	100%	100%	0%	22.43	28.63
Office Administrator Court/Police	0%	0%	0%	50%	26.92	34.36
Office Administrator Finance	2%	2%	2%	2%	22.54	28.77
TOTAL FTE'S	1.12	1.12	1.12	0.62		

Municipal Court Department	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget
Municipal Court					FY 22-23
Personnel services	\$ 106,717	\$ 95,428	\$ 120,117	\$ 69,630	\$ 89,952
Materials & services	114,820	164,079	206,325	166,258	202,735
Capital outlay		12,948	0		
Transfers	4,943	5,378	5,253	5,253	8,501
	\$ 226,480	\$ 277,833	\$ 331,695	\$ 241,141	\$ 301,188

Municipal Court Department Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
Municipal Court Department Salaries	67,412	58,145	67,258	40,000	50,193
10-150-142 Overtime	-	40	449	-	-
10-150-146 Health Insurance	12,161	13,951	24,665	13,500	18,955
10-150-148 Retirement Benefits	21,761	18,782	22,086	13,000	16,575
10-150-150 Social Security	5,134	4,355	5,417	3,000	4,065
10-150-152 Worker's Compensation	249	154	242	130	165
10-150-155 Taxable Fringe Benefits	-	-	-	-	-
Total Personnel Services	106,717	95,428	120,117	69,630	89,952
10-150-200 Building/Facilities Maintenance	213	196	-	233	-
10-150-202 Equipment Maintenance	-	-	-	-	-
10-150-203 Maintenance Agreements	3,281	3,152	3,630	13,740	13,630
10-150-205 Small Equipment	527	3,919	2,000	-	2,000
10-150-216 Office Supplies	1,666	2,538	2,700	1,500	2,700
10-150-228 Utilities	3,500	3,883	5,400	3,500	5,400
10-150-230 Contractual/Professional Services	79,189	121,612	132,400	125,000	132,400
10-150-234 Miscellaneous	-	-	-	-	-
10-150-238 Insurance	300	300	300	300	150
10-150-240 Travel/Training	1,083	656	4,200	1,000	4,200
10-150-242 Dues/Fees/Subscriptions	194	1,243	785	785	1,325
10-150-244 Publications/Notices/Advertising	827	385	810	200	810
10-150-248 Jail/Jury	-	-	100	-	100
10-150-250 Assessments	24,040	26,195	54,000	20,000	40,020
Total Materials & Services	114,820	164,079	206,325	166,258	202,735
10-150-344 Computer Hardware & Software	-	12,948	-	-	-
Total Capital Outlay	-	12,948	-	-	-
10-150-401 Transfer to Unemployment Fund	-	-	-	-	-
10-150-402 Transfer to GF ISF	4,943	5,378	5,253	5,253	8,501
Total Transfers	4,943	5,378	5,253	5,253	8,501
Total Expenditures	226,480	277,833	331,695	241,141	301,188

Municipal Court Department	Adopted	Actual	Adopted
Comparison Adopted to Actual	2020-21	2020-21	vs. Actual
REQUIREMENTS			
Personnel services	117,670	95,428	-18.90%
Materials & services	194,325	164,079	-15.56%
Capital outlay	-	12,948	0.00%
Operating Budget	311,995	272,455	-12.67%
Debt service	-	-	0.00%
Total Expenditures	311,995	272,455	-12.67%
Transfers	5,378	5,378	0.00%
TOTAL APPROPRIATIONS	317,373	277,833	-12.46%

MUNICIPAL COURT 10 YEAR HISTORY



	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Personnel Services	85,143	84,010	90,369	94,055	96,891	104,932	106,717	95,428	120,117	89,952
Materials & Services	144,528	133,095	151,633	148,512	131,407	150,378	114,820	164,079	206,325	202,735
Capital Outlay	-	-	-	-	-	-	-	-	12,948	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	8,363	20,071	4,563	5,452	4,188	4,476	4,943	5,378	5,253	8,501





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 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, developing a long-term comprehensive community vision through development of a 50-Year Plan, promoting and supporting small local businesses, supporting OMIC’s expansion, and support and monitoring of the Columbia Commerce Center.

COMPLIANCE WITH COUNCIL GOALS:

- Continue to Support OMIC’s Expansion
- Promote and Support Small Local Businesses
- Launch and develop the 50 Year Plan
- Support and Monitor Development of Columbia Commerce Center

Planning Department Objective	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Development of 50 Year Plan												
Support & monitor Columbia Commerce Center												
Continue to Support OMIC's Expansion												
Promote and Support Small Local Businesses												

BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$743,889. The Planning Department anticipates revenue of \$30,000. Personnel services costs are budgeted at \$432,495 with the addition of an Associate Planner position. Material and services costs are estimated at \$131,531. Capital outlay is budgeted at \$145,000 and there will be a transfer to the Administration Department of \$44,863.

The Planning Department is addressing Council Goal 2.2 by budgeting \$145,000 this fiscal year to continue working with our consultant on the first several phases of the 50-Year Plan. It is anticipated that this project will be completed in 2024.

PERCENTAGE OF TIME ALLOCATION:

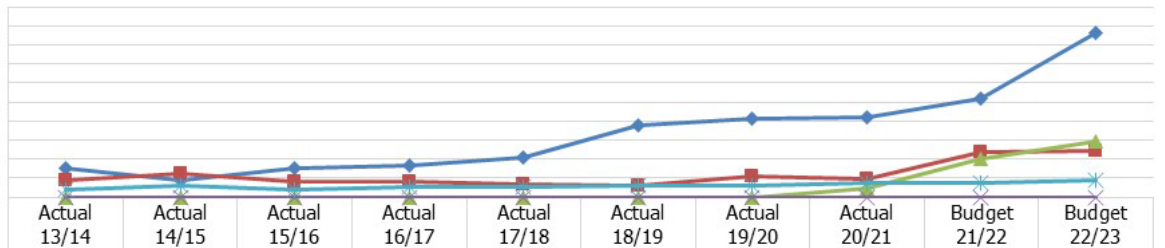
Planning Department Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23	Approved Budget FY 22-23	Adopted Budget FY 22-23
Planning							
Personnel services	\$ 205,973	\$ 211,497	\$ 258,220	\$ 224,800	\$ 432,495	\$ 432,495	\$ 432,495
Materials & services	53,631	48,449	117,806	78,980	121,531	121,531	121,531
Capital outlay		22,847	100,000	57,000	145,000	145,000	145,000
Transfers	32,410	36,434	36,344	36,344	44,863	44,863	44,863
Total expenditures	\$ 292,014	\$ 319,227	\$ 512,370	\$ 397,124	\$ 743,889	\$ 743,889	\$ 743,889

Planning Department Line Item Detail		Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Budget FY 22-23
Account	Description					
10-120-100	City Manager	7,455	2,028	7,885	6,500	7,398
10-120-104	Planning Supervisor/Comm Dev Director	81,710	87,918	98,975	94,000	129,960
	Associate Planner	-	-	-	-	75,000
10-120-106	Finance Administrator	3,342	3,902	5,192	4,000	4,063
10-120-107	Assistant to City Manager	4,095	5,780	4,927	1,693	3,255
10-120-108	Office Administrator Finance	1,050	1,123	1,199	1,199	1,248
10-120-110	City Recorder	2,492	2,554	2,720	2,608	2,829
10-120-132	Office Administrator CDC	27,775	28,275	30,119	30,000	31,332
	Planning Department Salaries	127,920	131,580	151,017	140,000	255,085
10-120-142	Overtime	3,040	2,039	1,493	2,000	8,500
10-120-146	Health Insurance	31,193	33,675	50,600	33,500	68,581
10-120-148	Retirement Benefits	33,632	33,943	42,488	38,000	76,739
10-120-150	Social Security	9,794	10,008	12,201	11,000	20,675
10-120-152	Workers' Compensation	392	253	421	300	2,915
10-120-155	Taxable Fringe Benefits	3	-	-	-	-
	Total Personnel Services	205,973	211,497	258,220	224,800	432,495
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
10-120-200	Building /Facilities Maintenance	-	1,632	3,500	1,000	3,500
10-120-202	Equipment Maintenance	-	-	-	-	-
10-120-203	Maintenance Agreements	1,862	1,094	2,000	850	2,625
10-120-204	Vehicle Maintenance	608	661	2,030	600	2,030
10-120-205	Small Equipment	477	8,189	5,000	2,000	5,000
10-120-206	Fuel, Oil & Lube	172	182	285	285	285
10-120-216	Office Supplies	2,476	1,618	5,000	3,500	5,000
10-120-228	Utilities	1,610	1,744	2,100	1,700	2,100
10-120-230	Contractual/Professional Services	42,276	29,932	84,696	60,000	86,796
10-120-234	Miscellaneous	-	-	-	-	-
10-120-238	Insurance	-	-	-	-	-
10-120-240	Travel/Training	1,820	791	4,700	2,200	5,700
10-120-242	Dues/Fees/Subscriptions	1,534	1,282	2,045	2,045	2,045
10-120-244	Publications/Notices/Advertising	796	1,325	6,450	4,800	6,450
10-120-245	Matching Grant Fund	-	-	-	-	-
	Total Materials & Services	53,631	48,449	117,806	78,980	121,531
10-120-300	Equipment	-	3,775	-	-	145,000
10-120-314	Council Approved Projects	-	19,072	100,000	57,000	-
	Total Capital Outlay	-	22,847	100,000	57,000	145,000
10-120-401	Transfer to Unemployment Fund	-	-	-	-	-
10-120-402	Transfer to GF ISF	32,410	36,434	36,344	36,344	44,863
	Total Transfers	32,410	36,434	36,344	36,344	44,863
	Total Expenditures	292,014	319,227	512,370	397,124	743,889

Planning Department		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
REQUIREMENTS				
	Personnel services	232,639	211,497	-9.09%
	Materials & services	92,875	48,449	-47.83%
	Capital outlay	53,850	22,847	0.00%
	Operating Budget	379,364	282,793	-25.46%
	Debt service	-	-	0.00%
	Total Expenditures	379,364	282,793	-25.46%
	Transfers	36,434	36,434	0.00%
TOTAL APPROPRIATIONS		415,798	319,227	-23.23%

PLANNING DEPARTMENT 10 YEAR HISTORY

500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-



PLANNING DEPARTMENT CIP

Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
50 Year Plan	221,954	145,000	76,954	-	-	-
Total	221,954	145,000	76,954	-	-	-

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.

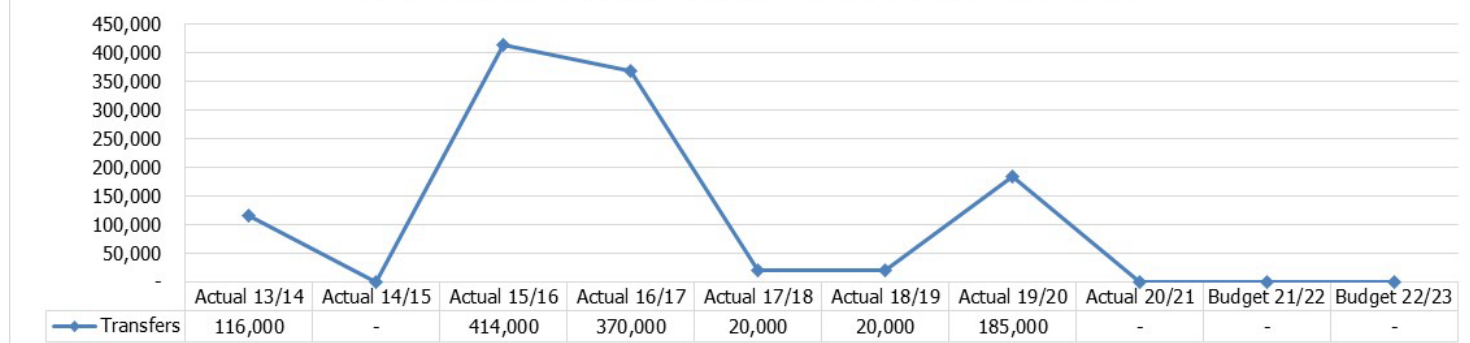
BUDGET NOTES:

The contingency line item has been budgeted at \$372,331. The unappropriated ending fund balance is budgeted at \$1,700,000.

Non Departmental Department Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Non Departmental					
Transfers	\$ 185,000	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ 185,000	\$ -	\$ -	\$ -	\$ -

Non Departmental Transfers Line Item Detail		Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Budget FY 22-23
Account	Description					
10-999-418	Transfer to Unemployment Fund	65,000	-	-	-	-
10-999-424	Transfer to Foot Paths	100,000	-	-	-	-
10-999-428	Transfer to Watts House Fund	20,000	-	-	-	-
	Total Transfers	185,000	-	-	-	-
10-999-600	Contingency	-	-	710,395	-	372,331
10-999-900	Unappropriated Ending Fund Balance	-	-	1,700,000	-	1,700,000
	Total Expenditures	185,000	-	2,410,395	-	2,072,331
	Total General Fund	3,568,362	3,762,423	8,130,392	4,342,772	9,353,144

NON DEPARTMENTAL TRANSFERS 10 YEAR HISTORY



LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives
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

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

BUDGET NOTES:

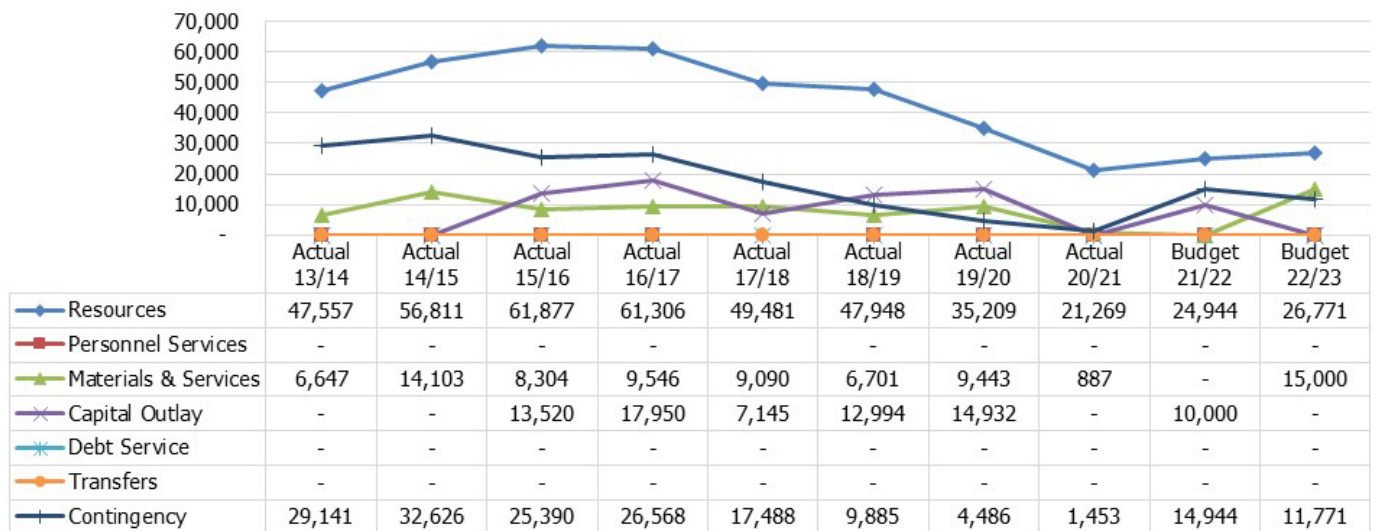
This year there is working capital carryover of \$19,191. The fund anticipates intergovernmental revenue of \$7,500 and interest income of \$100. Total fund resources are estimated at \$26,771. The fund anticipates spending \$15,000 on training activities and equipment. The fund has a contingency of \$11,771.

<i>Law Enforcement Assessments 94</i>						Proposed
Resources	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22		Budget FY 22-23
Working capital carryover	\$ 28,253	\$ 10,834	\$ 17,344	\$ 20,382		\$ 19,171
Current year resources						
Interest	\$ 528	\$ 101	\$ 100	\$ 75		\$ 100
Intergovernmental	6,428	10,334	7,500	7,800		7,500
Transfers						
Total current year resources	\$ 6,956	\$ 10,435	\$ 7,600	\$ 7,875		\$ 7,600
Total resources	\$ 35,209	\$ 21,269	\$ 24,944	\$ 28,257		\$ 26,771
Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22		Proposed Budget FY 22-23
Materials and services	\$ 9,443	\$ 887	\$ -	\$ -		\$ 15,000
Capital outlay	14,932	-	10,000	9,086		-
Debt service	-	-	-	-		-
Transfers	-	-	-	-		-
Contingency	-	-	14,944	-		11,771
Total expenditures	\$ 24,375	\$ 887	\$ 24,944	\$ 9,086		\$ 26,771
Ending available working capital	\$ 10,834	\$ 20,382	\$ -	\$ 19,171		\$ -

Law Enforcement Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
94-000-003	Interest Earned	528	102	100	75	100
94-000-040	Municipal Court Assessments	6,428	10,334	7,500	7,800	7,500
94-000-100	Miscellaneous	-	-	-	-	-
94-000-400	Transfers In	-	-	-	-	-
	Total Revenue	6,956	10,435	7,600	7,875	7,600
94-940-240	Law Enforcement & Prevention	9,443	887	-	-	15,000
	Total Materials & Services	9,443	887	-	-	15,000
94-940-300	Equipment	14,932	-	10,000	9,086	-
94-940-306	Vehicle Lease or Purchase	-	-	-	-	-
	Total Capital Outlay	14,932	-	10,000	9,086	-
94-940-400	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
94-940-600	Contingency	-	-	14,944	-	11,771
	Total Expenditures	24,375	887	24,944	9,086	26,771

Law Enforcement Assessments Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	10,853	10,834	-0.18%
	Interest	600	101	-83.17%
	Intergovernmental	10,000	10,334	3.34%
	Current Revenue	10,600	10,435	-1.56%
	Transfers	-	-	0.00%
TOTAL RESOURCES		21,453	21,269	-0.86%
REQUIREMENTS				
	Materials and services	10,000	887	-91.13%
	Capital outlay	10,000	-	-100.00%
	Operating Budget	20,000	887	-95.57%
	Total Expenditures	20,000	887	-95.57%
	Transfers	-	-	0.00%
	Contingency	1,453	-	-100.00%
TOTAL APPROPRIATIONS		21,453	887	-95.87%
TOTAL BUDGET		21,453	887	-95.87%

LAW ENFORCEMENT ASSESSMENT FUND 10 YEAR HISTORY



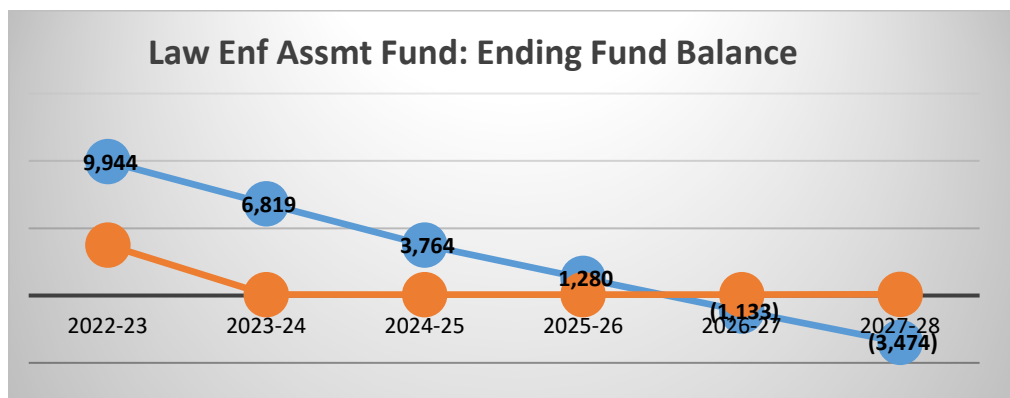
LAW ENFORCEMENT ASSESSMENTS CIP

Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Radar Laser (6)	\$ 21,000		\$ 10,500	\$ 10,500		
Total	\$ 21,000	\$ -	\$ 10,500	\$ 10,500	\$ -	\$ -

5 Year Projection

	Budget 2022-23	Projected				
		2023-24	2024-25	2025-26	2026-27	2027-28
Law Enforcement Assessments Fund						
Beginning balance	17,344	9,944	6,819	3,764	1,280	(1,133)
Revenues	7,600	7,675	7,751	7,828	7,905	7,984
Materials and services	15,000	300	306	312	318	325
Capital outlay	-	10,500	10,500	10,000	10,000	10,000
Net	9,944	6,819	3,764	1,280	(1,133)	(3,474)
Goal	3,750	75	77	78	80	81
Over/(short)	6,194	6,744	3,688	1,202	(1,213)	(3,555)

Law Enf Assmt Fund: Ending Fund Balance



WATTS HOUSE FUND 62

PURPOSE:

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

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

COMPLIANCE WITH COUNCIL GOALS:

Maintain fiscal responsibility on behalf of the community.

BUDGET NOTES:

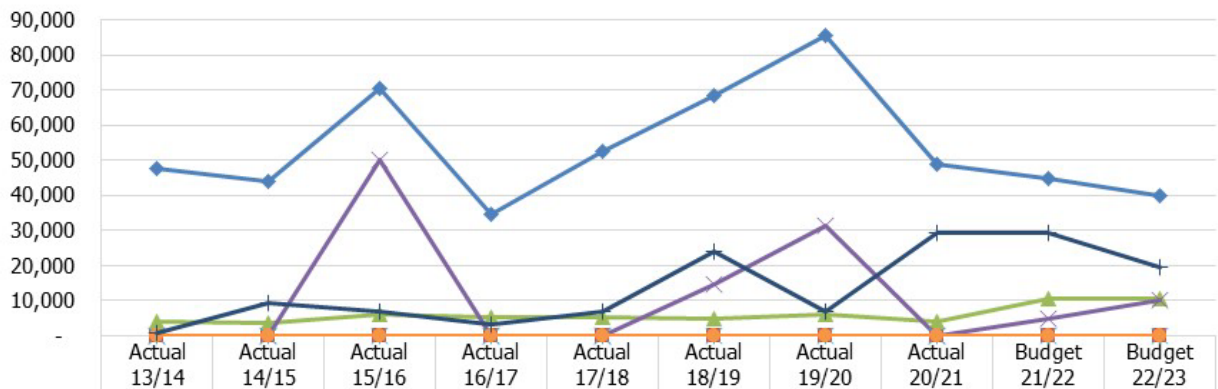
This year has a beginning working cash carry over of \$39,878 and the fund anticipates revenue of \$225 in interest. Total fund resources are estimated at \$40,103. The fund anticipates spending \$10,600 for materials and services. Under capital outlay, \$10,000 has been budgeted for miscellaneous house projects. Contingency is budgeted at \$19,503.

<i>Watts House Fund 62</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget
					FY 22-23
Working capital carryover	\$ 49,005	\$ 48,484	\$ 44,548	\$ 44,853	\$ 39,878
Current year resources					
Interest	\$ 1,073	\$ 356	\$ 400	\$ 225	\$ 225
Intergovernmental	15,586	-	-	-	-
Transfers	20,000	-			
Total current year resources	\$ 36,659	\$ 356	\$ 400	\$ 225	\$ 225
Total resources	\$ 85,664	\$ 48,840	\$ 44,948	\$ 45,078	\$ 40,103
					Proposed
	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
Materials and services	\$ 6,008	\$ 3,987	\$ 10,600	\$ 5,200	\$ 10,600
Capital outlay	31,172	0	5,000		10,000
Transfers					
Contingency			29,348		19,503
Total expenditures	\$ 37,180	\$ 3,987	\$ 44,948	\$ 5,200	\$ 40,103
Ending available working capital	\$ 48,484	\$ 44,853	\$ -	\$ 39,878	\$ -

Watt House Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
62-000-003 Interest Earned	1,073	356	400	225	225
62-000-100 Miscellaneous	-	-	-	-	-
62-000-120 Watts House Donations	-	-	-	-	-
62-000-125 Intergovernmental Revenue	15,586	-	-	-	-
62-000-401 Transfers In	20,000	-	-	-	-
Total Revenue	36,659	356	400	225	225
62-620-200 Watts House Maintenance	3,787	1,606	7,000	3,000	7,000
62-620-228 Watts House Utilities	2,221	2,382	3,600	2,200	3,600
Total Materials & Services	6,008	3,987	10,600	5,200	10,600
62-620-326 Council Approved Projects	31,172	-	5,000	-	10,000
Total Capital Outlay	31,172	-	5,000	-	10,000
62-620-401 Transfers Out	-	-	-	-	-
Total Transfers	-	-	-	-	-
62-620-600 Contingency	-	-	29,348	-	19,503
Total Expenditures	37,180	3,987	44,948	5,200	40,103

Watts House Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
Beginning Fund Balances		48,199	48,484	0.59%
Interest		1,300	356	-72.62%
Intergovernmental		-	-	0.00%
Current Revenue		1,300	356	-72.62%
Transfers		-	-	0.00%
TOTAL RESOURCES		49,499	48,840	-1.33%
REQUIREMENTS				
Materials and services		10,000	3,987	-60.13%
Capital outlay		5,000	-	-100.00%
Operating Budget		15,000	3,987	-73.42%
Total Expenditures		15,000	3,987	-73.42%
Transfers		-	-	0.00%
Contingency		29,399	-	-100.00%
TOTAL APPROPRIATIONS		44,399	3,987	-91.02%
TOTAL BUDGET		44,399	3,987	-91.02%

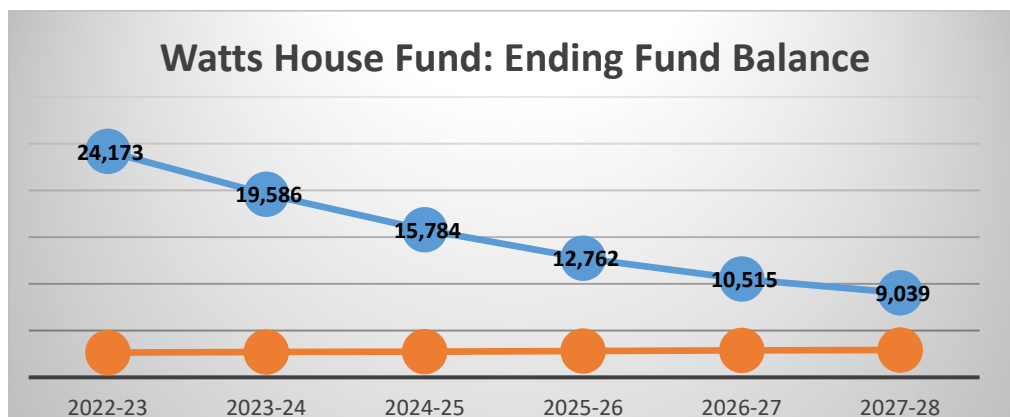
WATTS HOUSE FUND 10 YEAR HISTORY



5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Watts House Fund							
	Beginning balance	44,548	24,173	19,586	15,784	12,762	10,515
	Revenues	225	6,225	7,226	8,226	9,227	10,227
	Materials & services	10,600	10,812	11,028	11,249	11,474	11,703
	Capital outlay	10,000	-	-	-	-	-
	Transfers	-	-	-	-	-	-
	Net	24,173	19,586	15,784	12,762	10,515	9,039
	Goal	2,650	2,703	2,757	2,812	2,868	2,926
	Over/(short)	21,523	16,883	13,027	9,949	7,646	6,113

Watts House Fund: Ending Fund Balance





PEG FEE FUND 61

PURPOSE:

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

VISION FOR THE YEAR:

Upgrade the sound system in the City Council Chambers.

COMPLIANCE WITH COUNCIL GOALS:

Continue to develop a stronger communication plan.

BUDGET NOTES:

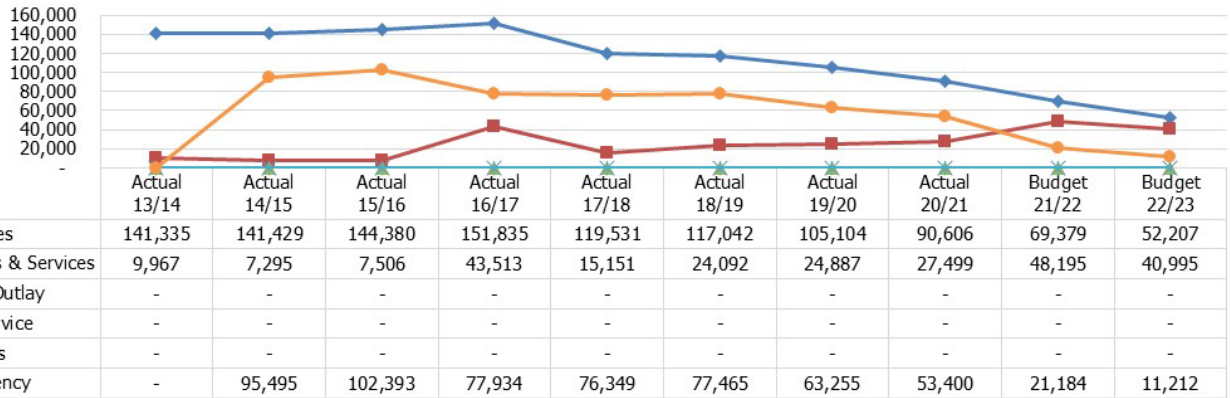
The fund has a beginning cash position of \$41,907. The fund anticipates PEG Fee revenue of \$10,000, from the city collection of .52 cents per user, per month per the franchise agreement which expires 12/2022. Total fund resources are estimated to be \$52,207. The fund expects to spend \$40,995 for materials & services and contingency is budgeted at \$11,212.

<i>PEG Fee Fund 61</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget
					FY 22-23
Working capital carryover	\$ 93,133	\$ 80,217	\$ 58,254	\$ 63,107	\$ 41,907
Current year resources					
Interest	\$ 1,849	\$ 535	\$ 625	\$ 300	\$ 300
Intergovernmental	10,122	9,854	10,500	9,500	10,000
Total current year resources	\$ 11,971	\$ 10,389	\$ 11,125	\$ 9,800	\$ 10,300
Total resources	\$ 105,104	\$ 90,606	\$ 69,379	\$ 72,907	\$ 52,207
					Proposed
Expenditures	Actual	Actual	Budget	Estimated	Budget
	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
Materials and services	\$ 24,887	\$ 27,499	\$ 48,195	\$ 31,000	\$ 40,995
Contingency	-	-	21,184	-	11,212
Total expenditures	\$ 24,887	\$ 27,499	\$ 69,379	\$ 31,000	\$ 52,207
Ending available working capital	\$ 80,217	\$ 63,107	\$ -	\$ 41,907	\$ -

PEG Fee Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
61-000-003	Interest Earned	1,849	535	625	300	300
61-000-100	Miscellaneous	-	-	-	-	-
61-000-120	Peg Fees	10,122	9,854	10,500	9,500	10,000
61-000-401	Transfers In	-	-	-	-	-
	Total Revenue	11,971	10,389	11,125	9,800	10,300
61-610-205	Small Equipment	-	-	-	-	-
61-610-228	Utilities	-	-	-	-	-
61-610-230	Contractual/Professional	4,681	80	10,000	-	10,000
61-610-242	Dues Fees & Subscriptions	20,206	27,419	38,195	31,000	30,995
	Total Materials & Services	24,887	27,499	48,195	31,000	40,995
61-610-326	Council Approved Expenditure	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
61-610-600	Contingency	-	-	21,184	-	11,212
	Total Expenditures	24,887	27,499	69,379	31,000	52,207

PEG Fees Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	83,100	80,217	-3.47%
	Interest	2,200	535	-75.68%
	Intergovernmental	10,500	9,854	-6.15%
	Miscellaneous	-	-	0.00%
	Current Revenue	12,700	10,389	-18.20%
	Transfers	-	-	0.00%
TOTAL RESOURCES		95,800	90,606	-5.42%
REQUIREMENTS				
	Materials and services	42,400	27,499	-35.14%
	Capital outlay	-	-	0.00%
	Operating Budget	42,400	27,499	-35.14%
	Total Expenditures	42,400	27,499	-35.14%
	Transfers	-	-	0.00%
	Contingency	53,400	-	-100.00%
TOTAL APPROPRIATIONS		95,800	27,499	-71.30%
TOTAL BUDGET		95,800	27,499	-71.30%

PEG FEE FUND 10 YEAR HISTORY

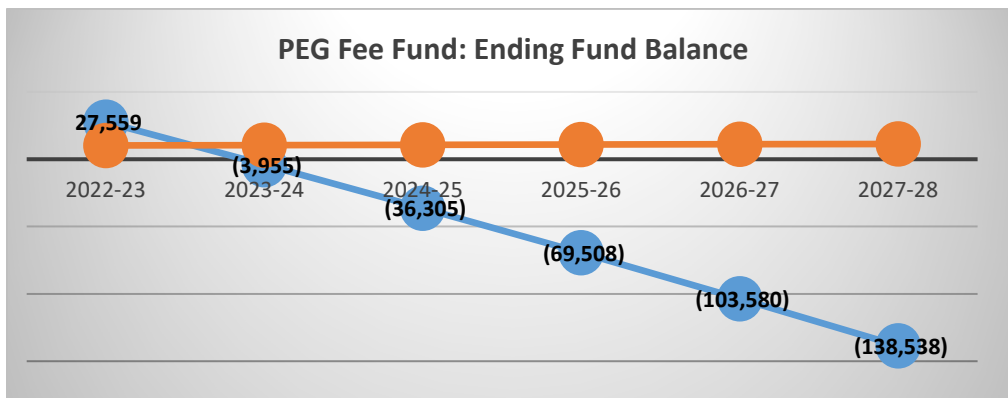


5 Year Projection

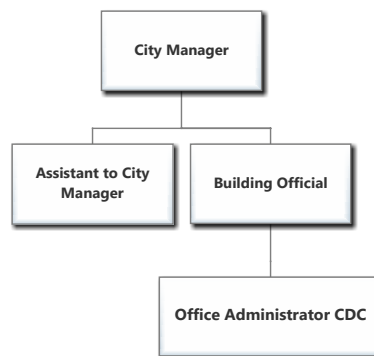
		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
PEG Fee Fund							
	Beginning balance	58,254	27,559	(3,955)	(36,305)	(69,508)	(103,580)
	Revenues	10,300	10,301	10,301	10,302	10,302	10,303
	Materials & services	40,995	41,815	42,651	43,504	44,374	45,262
	Capital outlay	-	-	-	-	-	-
	Net	27,559	(3,955)	(36,305)	(69,508)	(103,580)	(138,538)
	Goal	10,249	10,454	10,663	10,876	11,094	11,315
	Over/(short)	17,310	(14,409)	(46,968)	(80,384)	(114,673)	(149,854)

Note: Additional resources will be required in year 2023-2024

PEG Fee Fund: Ending Fund Balance



BUILDING FUND 13



PURPOSE:

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

VISION FOR THE YEAR:

Trends projected that economic growth would continue into the new fiscal year, however, the Coronavirus pandemic that arose in March 2020 has still resulted in an unknown economic future. Despite the uncertain economic future, the Building Department estimates that more than 35 single-family homes permits could be issued this year. In addition, we anticipate 3 new commercial building permits as well. Recent reduction in lumber cost could also increase small homeowner projects, i.e., decks, patios and fences.

COMPLIANCE WITH COUNCIL GOALS:

Provide support to ongoing City projects

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

BUDGET NOTES:

The Building Fund begins the year with a starting position of \$221,739. Permit revenue and miscellaneous fees are anticipated to be \$316,000. Total anticipated revenue for this fund is projected to be \$317,300 and total fund resources are expected to be \$539,039. Personnel services costs are budgeted at \$252,971. The Materials and services are estimated at \$68,694. There will be a transfer to the General Fund of \$43,298. The contingency is \$174,076.

PERCENTAGE OF TIME ALLOCATION:

	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Building Fund						
Building Official	100%	100%	100%	100%	36.16	48.45
Office Administrator CDC	50%	50%	50%	50%	22.54	28.77
Planning Supervisor	0%	0%	0%	0%	36.16	48.45
City Manager	4%	4%	4%	4%	55.08	73.81
City Recorder	3%	3%	3%	3%	32.46	43.49
Finance Administrator/Office Manager	3%	3%	3%	3%	46.63	62.48
Assistant City Manager	4%	4%	0%	0%	36.16	48.45
Assistant to City Manager	0%	0%	4%	4%	28.20	37.80
Office Administrator Finance	2%	2%	2%	2%	22.54	28.77
TOTAL FTE'S	1.66	1.66	1.66	1.66		

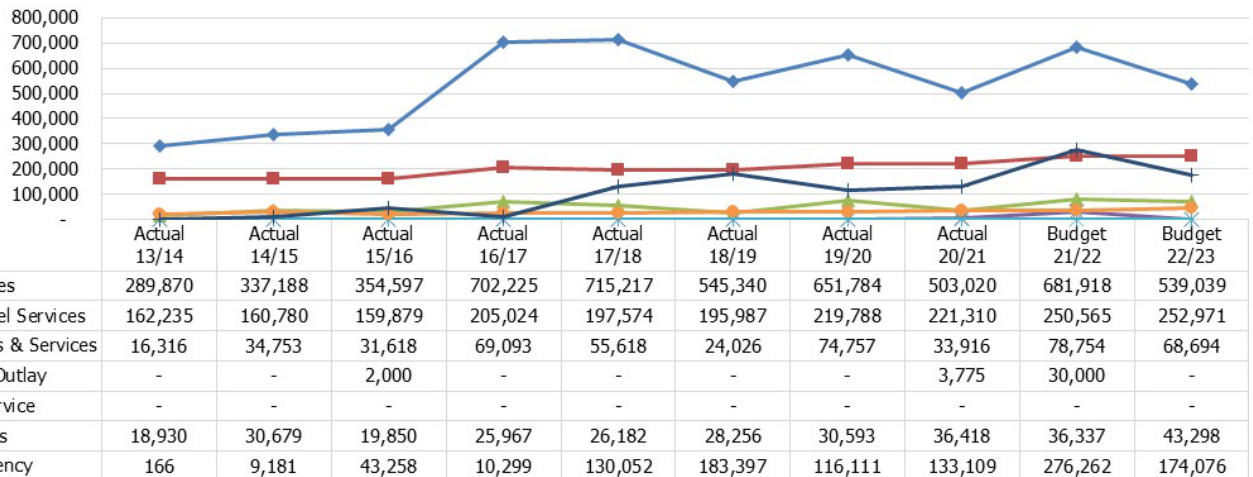
Building Fund 13					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget
					FY 22-23
Working capital carryover	\$ 297,193	\$ 326,646	\$ 236,038	\$ 207,601	\$ 221,739
Current year resources					
Interest	\$ 7,316	\$ 2,033	\$ 2,400	\$ 1,200	\$ 1,300
Permits and licenses	343,579	171,171	443,480	325,500	316,000
Miscellaneous	3,696	3,170		500	
Transfers	-				
Total current year resources	\$ 354,591	\$ 176,374	\$ 445,880	\$ 327,200	\$ 317,300
Total resources	\$ 651,784	\$ 503,020	\$ 681,918	\$ 534,801	\$ 539,039
					Proposed
	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
Personnel services	\$ 219,788	\$ 221,310	\$ 250,565	\$ 233,500	\$ 252,971
Materials & services	74,757	33,916	78,754	43,225	68,694
Capital outlay		3,775	40,000		
Debt service					
Transfers	30,593	36,418	36,337	36,337	43,298
Contingency			276,262		174,076
Total expenditures	\$ 325,138	\$ 295,419	\$ 681,918	\$ 313,062	\$ 539,039
Ending working capital	\$ 326,646	\$ 207,601	\$ -	\$ 221,739	\$ -

Building Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
13-000-003	Interest Earned	7,316	2,033	2,400	1,200	1,300
13-000-070	Building Permits	343,579	171,171	443,480	325,500	316,000
13-000-100	Miscellaneous	3,696	3,170	-	500	-
13-000-900	Transfers In	-	-	-	-	-
	Total Revenue	354,591	176,374	445,880	327,200	317,300
	Building Department Salaries	135,021	138,360	150,480	146,000	153,034
13-130-142	Overtime	3,040	2,039	1,493	2,000	2,071
13-130-146	Health Insurance	33,669	34,013	41,587	35,000	41,149
13-130-148	Retirement Benefits	35,288	35,147	42,200	39,000	42,424
13-130-150	Social Security	10,333	10,524	12,158	10,900	12,408
13-130-152	Worker's Compensation	2,280	1,228	2,647	600	1,883
13-130-155	Taxable Fringe Benefits	158	-	-	-	-
	Total Personnel Services	219,788	221,310	250,565	233,500	252,971

Building Department Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
13-130-200 Building /Facilities Maintenance	-	1,632	3,000	926	2,500
13-130-202 Equipment Maintenance	-	-	-	-	-
13-130-203 Maintenance Agreements	1,516	824	1,830	600	1,830
13-130-204 Vehicle Maintenance	279	930	4,000	500	3,040
13-130-205 Small Equipment	618	1,267	3,000	1,600	8,000
13-130-206 Fuel, Oil, Lube	702	857	1,600	1,500	2,100
13-130-216 Office Supplies	1,993	1,034	3,000	1,800	2,100
13-130-228 Utilities	2,755	3,443	4,200	3,000	4,200
13-130-230 Contractual/Professional Services	63,778	22,390	52,000	30,000	39,600
13-130-234 Miscellaneous	-	-	-	-	-
13-130-238 Insurance	-	-	-	-	-
13-130-240 Travel/Training	1,235	140	3,500	1,045	2,700
13-130-242 Dues/Fees/Subscriptions	956	1,350	2,024	2,024	2,024
13-130-244 Publications/Notices/Advertising	822	-	300	50	300
13-130-252 Uniforms & Safety Equipment	104	48	300	180	300
13-130-254 Equipment Rental	-	-	-	-	-
Total Materials & Services	74,757	33,916	78,754	43,225	68,694
13-130-300 Equipment	-	3,775	-	-	-
13-130-311 Equipment Replacement	-	-	40,000	-	-
Total Capital Outlay	-	3,775	40,000	-	-
13-130-416 Transfer to General Fund	30,593	36,418	36,337	36,337	43,298
Total Transfers	30,593	36,418	36,337	36,337	43,298
13-130-600 Contingency	-	-	276,262	-	174,076
Total Expenditures	325,138	295,419	681,918	313,062	539,039

Building Fund	Adopted	Actual	Adopted
Comparison Adopted to Actual	2020-21	2020-21	vs. Actual
RESOURCES			
Beginning Fund Balances	336,093	326,646	-2.81%
Interest	8,000	2,033	-74.59%
Permits and licenses	196,330	171,171	-12.81%
Miscellaneous	-	3,170	100.00%
Current Revenue	204,330	176,374	-13.68%
Transfers	-	-	0.00%
TOTAL RESOURCES	540,423	503,020	-6.92%
REQUIREMENTS			
Personnel services	242,799	221,310	-8.85%
Materials & services	94,247	33,916	-64.01%
Capital outlay	33,850	3,775	-88.85%
Operating Budget	370,896	259,001	-30.17%
Debt service	-	-	0.00%
Total Expenditures	370,896	259,001	-30.17%
Transfers	36,418	36,418	0.00%
Contingency	133,109	-	-100.00%
TOTAL APPROPRIATIONS	540,423	295,419	-45.34%
TOTAL BUDGET	540,423	295,419	-45.34%

BUILDING FUND 10 YEAR HISTORY



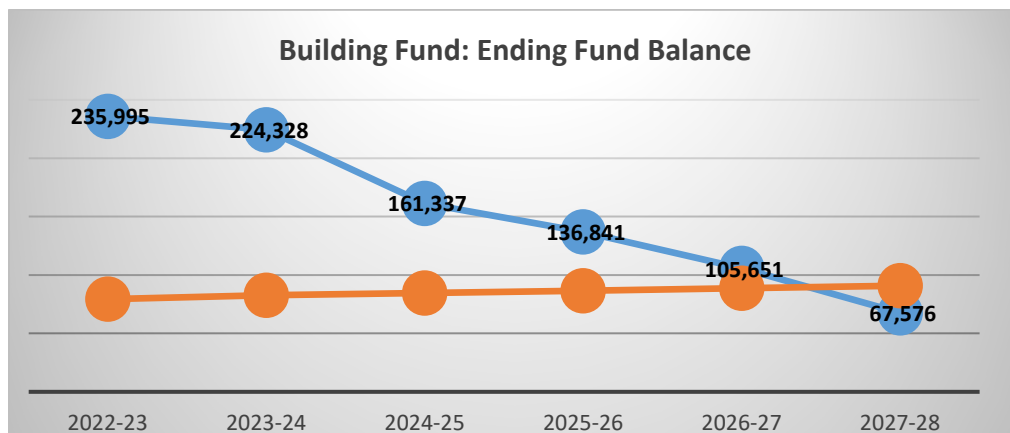
BUILDING CIP

Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
New Vehicle	40,000			40,000		
Total	40,000	-	-	40,000	-	-

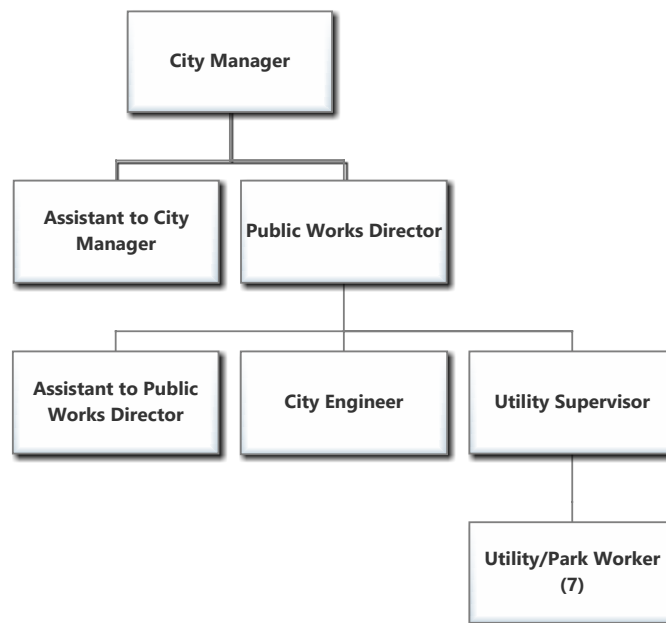
5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Building Fund							
	Beginning balance	236,038	235,995	224,328	161,337	136,841	105,651
	Revenues	317,300	318,883	320,473	322,072	323,678	325,292
	Personal services	248,649	260,482	266,994	273,669	280,511	287,524
	Materials & services	68,694	70,068	71,469	72,899	74,357	75,844
	Capital outlay	-	-	45,000	-	-	-
	Net	235,995	224,328	161,337	136,841	105,651	67,576
	Goal	79,336	82,638	84,616	86,642	88,717	90,842
	Over/(short)	156,660	141,690	76,721	50,199	16,935	(23,265)

Building Fund: Ending Fund Balance



STREET FUND 20



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Pursue Transportation Funding
Continue Street & Sidewalk Improvements

Promote SRTS Projects
Streetscape Improvements

Street Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue a Sidewalk Improvement program												
Street Improvement Projects												
Pursue Transportation Funding												
Promote SRTS Projects												
Crack Sealing												
Curb Painting												
Asphalt Paving												
Streetlight Enhancement												

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 \$1,643,491, interest income of \$5,500, intergovernmental revenue of \$3,716,279 and charges for services of \$20,000. The total resources for this fund are \$5,385,270. The budgeted expenditures for the Street Fund are \$5,385,270. This is comprised of personal services of \$332,100 and materials and services of \$247,810. The fund also budgeted \$3,715,115 for capital outlay projects which include a continued effort to improve streetlighting, sidewalk construction and pavement maintenance. There is also \$118,040 in transfers and an anticipated contingency of \$972,205. Projects anticipated for the year include pavement overlays in the NW portion of the City, Havlik Drive and Dutch Canyon Rd.

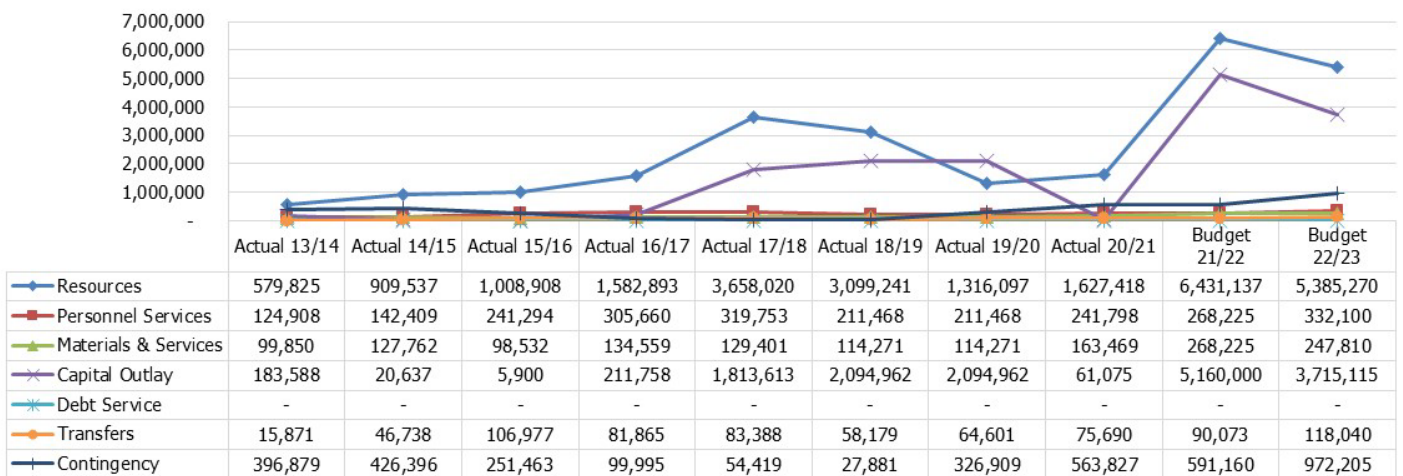
PERCENTAGE OF TIME ALLOCATION:

Street Fund	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	46.63	62.48
Utility Supervisor	10%	10%	10%	10%	36.16	48.45
Utility/Parks Worker I	10%	20%	20%	20%	20.94	26.73
Utility/Parks Worker II	10%	0%	0%	20%	24.93	31.82
Utility/Parks Worker III	10%	20%	20%	20%	27.47	35.06
Program Analyst	0%	30%	0%	0%	25.22	33.77
Assistant to Public Works Director	0%	0%	30%	30%	28.20	37.80
City Manager	20%	20%	20%	20%	55.08	73.81
City Recorder	15%	15%	15%	15%	32.46	43.49
City Engineer	30%	30%	30%	30%	41.55	54.05
Finance Administrator/Office Manager	15%	15%	15%	15%	46.63	62.48
Assistant City Manager	20%	20%	0%	0%	36.16	48.45
Assistant to City Manager	0%	0%	20%	20%	28.20	37.80
Office Administrator Finance	2%	2%	2%	2%	22.54	28.77
TOTAL FTE'S	1.52	1.92	1.92	2.12		

<i>Street Fund 20</i>					
	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Resources					
Working capital carryover	\$ 617,231	\$ 755,677	\$ 994,240	\$ 1,085,386	\$ 1,643,491
Current year resources					
Interest	\$ 13,496	\$ 6,532	\$ 7,000	\$ 5,125	\$ 5,500
Intergovernmental	658,264	784,259	5,409,897	2,835,473	3,716,279
Charges for services	26,731	16,996	20,000	45,000	20,000
Miscellaneous	375	63,954			
Transfers	0				
Total current year resources	\$ 698,866	\$ 871,741	\$ 5,436,897	\$ 2,885,598	\$ 3,741,779
Total resources	\$ 1,316,097	\$ 1,627,418	\$ 6,431,137	\$ 3,970,984	\$ 5,385,270
Expenditures					
Personnel services	\$ 234,307	\$ 241,798	\$ 321,679	\$ 258,000	\$ 332,100
Materials & services	156,210	163,469	268,225	204,420	247,810
Capital outlay	105,302	61,075	5,160,000	1,775,000	3,715,115
Debt service					
Transfers	64,601	75,690	90,073	90,073	118,040
Contingency			591,160		972,205
Total expenditures	\$ 560,420	\$ 542,032	\$ 6,431,137	\$ 2,327,493	\$ 5,385,270
Ending working capital	\$ 755,677	\$ 1,085,386	\$ -	\$ 1,643,491	\$ -

Street Fund	Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
20-000-003	Interest Earned	13,496	6,532	7,000	5,125	5,500
20-000-100	Miscellaneous	375	63,954	-	-	-
20-000-120	Surface Trans Program Funds	-	-	607,296	685,293	-
20-000-125	Intergovernmental Revenue	44,817	-	4,000,000	1,140,180	2,859,822
20-000-150	Advanced Funding Reimbursement	-	-	-	-	-
20-000-160	State Gas Tax	507,182	521,266	552,601	750,000	606,457
20-000-161	FUEL TAX .03	106,265	262,994	250,000	260,000	250,000
20-000-260	Infras Inspection Fees	26,731	16,996	20,000	45,000	20,000
20-000-904	Transfer in Storm Drainage	-	-	-	-	-
	Total Revenue	698,866	871,741	5,436,897	2,885,598	3,741,779
	Street Department Salaries	148,924	157,554	196,199	165,000	204,350
20-200-142	Overtime	22	82	1,352	1,000	1,345
20-200-146	Health Insurance	30,480	30,137	44,363	32,000	46,782
20-200-148	Retirement Benefits	41,571	40,511	60,313	46,000	59,543
20-200-150	Social Security	11,025	11,878	15,804	13,000	16,456
20-200-152	Workers' Compensation	2,274	1,636	3,648	1,000	3,626
20-200-155	Taxable Fringe Benefits	10	-	-	-	-
	Total Personnel Services	234,307	241,798	321,679	258,000	332,100
20-200-200	Building/Facilities Maintenance	494	997	1,500	1,000	2,000
20-200-202	Equipment Maintenance	761	3,738	6,500	4,500	6,500
20-200-203	Maintenance Agreements	534	431	1,200	1,000	1,210
20-200-204	Vehicle Maintenance	396	1,045	2,500	2,000	2,500
20-200-205	Small Equipment	3,727	8,468	8,500	6,000	7,500
20-200-206	Fuel/Oil/Lube	1,993	1,735	2,850	2,850	3,800
20-200-208	Street Maintenance	11,035	9,241	26,400	10,000	21,500
20-200-210	Street Light Maintenance	16,062	9,463	24,000	12,000	18,000
20-200-212	Sign Maintenance	3,896	1,559	6,200	5,000	9,500
20-200-216	Office Supplies	1,100	1,550	2,400	2,000	2,400
20-200-218	Operational Supplies	2,135	6,475	25,250	20,000	25,000
20-200-227	Electrical Operations	44,091	48,284	49,200	40,000	48,000
20-200-228	Utilities	3,261	3,803	4,140	3,000	4,200
20-200-230	Contractual/Professional Services	58,856	63,991	95,100	85,000	83,300
20-200-234	Miscellaneous	-	-	-	-	-
20-200-235	Property Tax	3,098	1,247	2,000	570	1,000
20-200-238	Insurance	-	-	-	-	-
20-200-240	Travel/Training	1,722	148	3,000	5,000	3,000
20-200-242	Dues/Fees/Subscriptions	1,868	593	1,685	1,000	1,700
20-200-244	Publications/Notices/Advertising	185	279	500	500	1,000
20-200-250	Advanced Funding Reimbursement	-	-	3,300	-	3,700
20-200-252	Uniforms\Safety	997	408	1,000	2,500	1,000
20-200-254	Equipment Rental	-	12	1,000	500	1,000
	Total Materials & Services	156,210	163,469	268,225	204,420	247,810
20-200-300	Equipment	39,919	20,775	50,000	175,000	-
20-200-305	Street Improvements	65,383	36,040	5,110,000	1,600,000	60,000
20-200-311	Equipment Replacement	-	4,260	-	-	3,655,115
	Total Capital Outlay	105,302	61,075	5,160,000	1,775,000	3,715,115
	Total Debt Service	-	-	-	-	-
20-200-410	Transfer to GF ISF	64,601	75,690	65,073	65,073	93,040
20-200-412	Transfer to Foot Paths	-	-	25,000	25,000	25,000
	Total Transfers	64,601	75,690	90,073	90,073	118,040
20-200-600	Contingency	-	-	591,160	-	972,205
	Total Expenditures	560,420	542,032	6,431,137	2,327,493	5,385,270

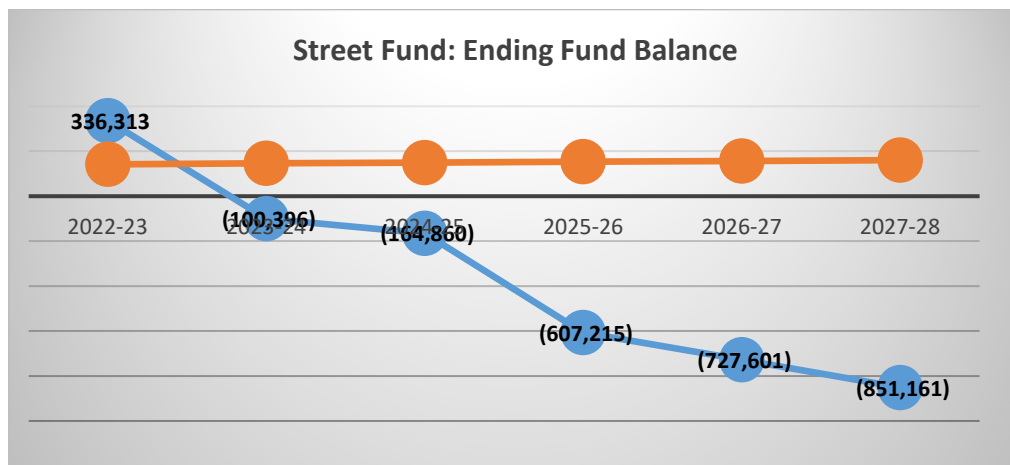
Street Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	630,475	755,677	19.86%
	Interest	16,000	6,532	-59.18%
	Intergovernmental	1,335,911	784,259	-41.29%
	Charges for services	20,000	16,996	-15.02%
	Miscellaneous	-	63,954	100.00%
	Current Revenue	1,371,911	871,741	-36.46%
	Transfers	-	-	0.00%
TOTAL RESOURCES		2,002,386	1,627,418	-18.73%
REQUIREMENTS				
	Personnel services	301,659	241,798	-19.84%
	Materials & services	233,454	163,469	-29.98%
	Capital outlay	827,756	61,075	-92.62%
	Operating Budget	1,362,869	466,342	-65.78%
	Debt service	-	-	0.00%
	Total Expenditures	1,362,869	466,342	-65.78%
	Transfers	75,690	75,690	0.00%
	Contingency	563,827	-	-100.00%
TOTAL APPROPRIATIONS		2,002,386	542,032	-72.93%
TOTAL BUDGET		2,002,386	542,032	-72.93%

STREET FUND 10 YEAR HISTORY

STREETS CIP						
PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Asset Management	10,000	10,000				
Miscellaneous Capital Projects	350,000	50,000	200,000	50,000	50,000	-
NW Neighborhood Overlay	450,000	450,000				
Old Portland Road Overlay	200,000	95,293	104,707			
SW Havlik Dr. Overlay	200,000	200,000				
JP West Improvements (County)	60,000					60,000
SE 3rd Place Sidewalk Improvements	850,000					850,000
SE 6th Street Overlay	120,000			120,000		
SE High School Way Overlay	120,000			120,000		
SE Vine Street Sidewalks	850,000			425,000	425,000	
Street Light Upgrades	175,000	50,000	50,000	25,000	25,000	25,000
SW 4th Street ADA Ramp Upgrades	200,000			100,000	100,000	
OMIC & Freeman Pass Through Funds	2,859,822	2,859,822				
Total	6,434,822	3,715,115	354,707	840,000	600,000	935,000

5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Street Fund							
	Beginning balance	994,240	336,313	(100,396)	(164,860)	(607,215)	(727,601)
	Revenues	3,741,779	800,511	812,147	823,957	835,945	848,112
	Personal services	318,741	333,453	341,790	350,335	359,093	368,070
	Materials & services	247,810	252,766	257,822	262,978	268,238	273,602
	Capital outlay	3,715,115	550,000	175,000	550,000	225,000	225,000
	Transfers out	118,040	101,000	102,000	103,000	104,000	105,000
	Net	336,313	(100,396)	(164,860)	(607,215)	(727,601)	(851,161)
	Goal	141,638	146,555	149,903	153,328	156,833	160,418
	Over/(short)	194,675	(246,951)	(314,763)	(760,543)	(884,433)	(1,011,579)



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.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Continue Sidewalk Improvement Program

Foot Path & Bicycle Trails Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Sidewalk Improvement Program												

BUDGET NOTES:

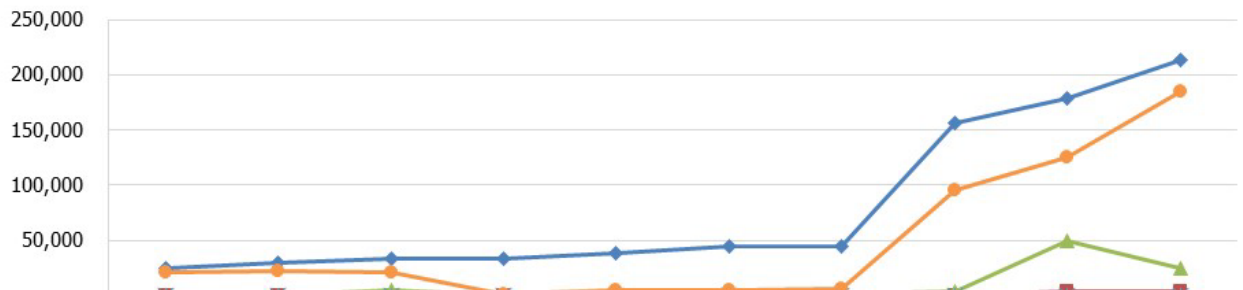
The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$181,193. The fund anticipates revenue in the amount of \$31,951. The City expects to receive \$6,126 from state gas tax revenue, \$825 from interest income and a transfer from the street fund in the amount of \$25,000. The total resources for the fund is \$213,144. The City plans to spend \$3,000 for repairs and maintenance of existing foot paths. This fund also has \$25,000 in capital outlay for developing new trails and continuing the City Sidewalk Program. This program is on a first come, first serve basis to qualifying participants. The City will match 50% of the lowest estimated bid to repair sidewalks that front the participant's property up to \$1,000. Property owners are only allowed to participate in this program one time. The fund anticipates a contingency of \$185,144. Total expenditures for the year are \$213,144.

<i>Foot Paths & Bicycle Trails Fund 25</i>					
	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Resources					
Working capital carryover	\$ 44,362	\$ 150,308	\$ 146,603	\$ 152,893	\$ 181,193
Current year resources					
Interest	\$ 1,823	\$ 1,137	\$ 1,250	\$ 800	\$ 825
Intergovernmental revenues	5,123	5,265	5,582	7,500	6,126
Transfers	100,000	-	25,000	25,000	25,000
Total current year resources	\$ 106,946	\$ 6,402	\$ 31,832	\$ 33,300	\$ 31,951
Total resources	\$ 151,308	\$ 156,710	\$ 178,435	\$ 186,193	\$ 213,144
					Proposed
Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	FY 22-23
Material & services	\$ -	\$ -	\$ 3,000		\$ 3,000
Capital outlay	1,000	3,817	50,000	5,000	25,000
Contingency			125,435		185,144
Total expenditures	\$ 1,000	\$ 3,817	\$ 178,435	\$ 5,000	\$ 213,144
Ending working capital	\$ 150,308	\$ 152,893	\$ -	\$ 181,193	\$ -

Foot Path & Bicycle Trails Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
25-000-003	Interest Earned	1,823	1,136	1,250	800	825
25-000-160	State Gas Tax (1%)	5,123	5,265	5,582	7,500	6,126
25-000-170	Intergovernmental Revenue	-	-	-	-	-
25-000-904	Transfers in	100,000	-	25,000	25,000	25,000
	Total Revenue	106,946	6,402	31,832	33,300	31,951
25-250-218	Operational Supplies	-	-	1,000	-	1,000
25-250-230	Contractual Professional	-	-	2,000	-	2,000
	Total Materials & Services	-	-	3,000	-	3,000
25-250-313	City Sidewalk Program	1,000	3,817	50,000	5,000	25,000
25-250-326	Council Approved Projects	-	-	-	-	-
	Total Capital Outlay	1,000	3,817	50,000	5,000	25,000
25-250-600	Contingency	-	-	125,435	-	185,144
	Total Expenditures	1,000	3,817	178,435	5,000	213,144

Foot Path & Bicycle Trails Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	126,477	150,308	18.84%
	Interest	1,500	1,137	-24.20%
	Intergovernmental revenues	5,739	5,265	-8.26%
	Current Revenue	7,239	6,402	-11.56%
	Transfers	-	-	0.00%
TOTAL RESOURCES		133,716	156,710	17.20%
REQUIREMENTS				
	Material & services	3,000	-	-100.00%
	Capital outlay	35,000	3,817	-89.09%
	Operating Budget	38,000	3,817	-89.96%
	Total Expenditures	38,000	3,817	-89.96%
	Contingency	95,716	-	-100.00%
TOTAL APPROPRIATIONS		133,716	3,817	-97.15%
TOTAL BUDGET		133,716	3,817	-97.15%

FOOT PATHS & BICYCLE TRAILS FUND 10 YEAR HISTORY



	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Resources	25,105	29,050	32,872	33,123	38,053	44,362	44,362	156,710	178,435	213,144
Materials & Services	-	-	-	-	-	-	-	-	3,000	3,000
Capital Outlay	-	331	4,125	-	-	-	1,000	3,817	50,000	25,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Contingency	21,077	22,319	20,277	1,597	4,306	4,441	5,844	95,716	125,435	185,144

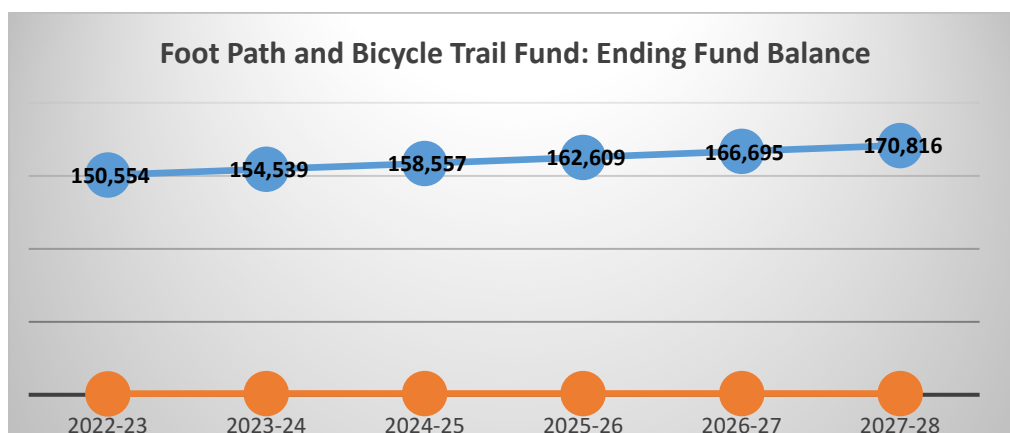
FOOT PATHS & BICYCLE TRAILS CIP

PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond	TOTAL
City Sidewalk Program	125,000	25,000	25,000	25,000	25,000	25,000	125,000
Total	125,000	25,000	25,000	25,000	25,000	25,000	125,000

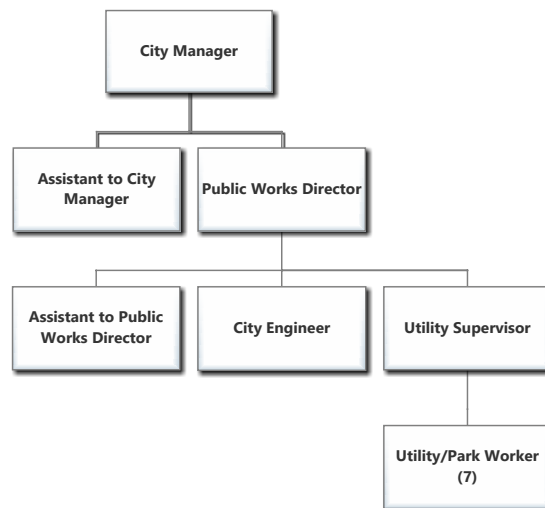
5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Foot Path and Bicycle Trail Fund							
Beginning balance		146,603	150,554	154,539	158,557	162,609	166,695
Revenues		31,951	32,045	32,139	32,236	32,334	32,433
Materials & services		3,000	3,060	3,121	3,184	3,247	3,312
Capital outlay		25,000	25,000	25,000	25,000	25,000	25,000
Transfers out		-	-	-	-	-	-
Net		150,554	154,539	158,557	162,609	166,695	170,816
Goal		750	765	780	796	812	828
Over/(short)		149,804	153,774	157,777	161,813	165,883	169,988

Foot Path and Bicycle Trail Fund: Ending Fund Balance



STORMWATER DRAINAGE FUND 26



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure

Update/Review Stormwater Fees

Complete the Stormwater Master Plan

Stormwater Drainage Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete the Storm Water Master Plan												
Address Aging Infrastructure												
Reach F Project												
Design Creek Improvement Projects												
Storm Cleaning												
Storm Swale Maintenance												
Storm Projects												
Street Sweeping												

BUDGET NOTES:

The beginning Stormwater Drainage fund balance is \$734,239. The budget anticipates revenue of \$3,200 from interest income and \$379,284 in Stormwater user fees. Total resources for the Stormwater Drainage Fund are \$1,116,723. The fund anticipates expenditures of \$143,194 for personal services, \$165,190 for materials and services and \$370,000 in Capital outlay. The contingency for this year is \$438,339.

Capital outlay for the 2022-23 budget year consists of the construction of stormwater infrastructure and continued partnership with the Scappoose Bay Watershed Council on waterway enhancement. Construction items consist of new UIC's, catch basins and pipework. Waterway enhancement for this year consists of the design of South Scappoose Creek bank sloping and vegetation projects at Concomly and Creekside Parks. Reach F is a Grant Match for a SBWC project along the Eastern portion of the EJ Smith/Grabhorn Parcel. The Storm Drainage Fund will also be contributing 33% towards the purchase of a new vacuum truck to replace the city's current truck.

PERCENTAGE OF TIME ALLOCATION:

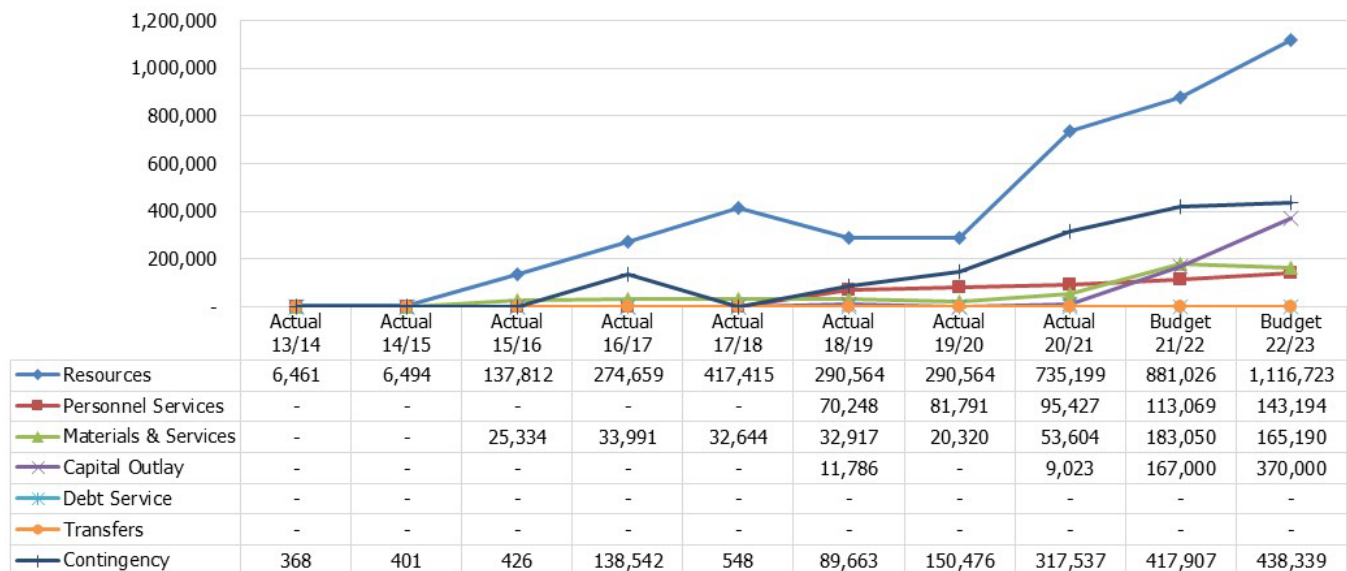
Stormwater Fund	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	46.63	62.48
Utility Supervisor	10%	10%	10%	10%	36.16	48.45
Utility/Parks Worker I	20%	20%	10%	20%	20.94	26.73
Utility/Parks Worker II	0%	0%	10%	20%	24.93	31.82
Utility/Parks Worker III	20%	20%	20%	20%	27.47	35.06
Program Analyst	0%	10%	0%	0%	25.22	33.77
Assistant to Public Works Director	0%	0%	10%	10%	28.20	37.80
City Engineer	10%	10%	10%	10%	41.55	54.05
TOTAL FTE'S	0.70	0.80	0.80	1.00		

<i>Stormwater Drainage Fund 26</i>					
Resources	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Working capital carryover	\$ 175,613	\$ 387,108	\$ 519,390	\$ 577,145	\$ 734,239
Current year resources					
Interest	\$ 5,805	\$ 3,063	\$ 3,200	\$ 3,200	\$ 3,200
Intergovernmental		12,000	-	-	-
Charges for services	307,801	333,028	358,436	370,000	379,284
Miscellaneous					
Transfers					
Total current year resources	\$ 313,606	\$ 348,091	\$ 361,636	\$ 373,200	\$ 382,484
Total resources	\$ 489,219	\$ 735,199	\$ 881,026	\$ 950,345	\$ 1,116,723
Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Personnel services	\$ 81,791	\$ 95,427	\$ 113,069	\$ 107,606	\$ 143,194
Materials & services	20,320	53,604	183,050	58,500	165,190
Capital outlay		9,023	167,000	50,000	370,000
Debt service					
Transfers	-	-			
Contingency			417,907		438,339
Total expenditures	\$ 102,111	\$ 158,054	\$ 881,026	\$ 216,106	\$ 1,116,723
Ending working capital	\$ 387,108	\$ 577,145	\$ -	\$ 734,239	\$ -

Stormwater Drainage Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
26-000-003	Interest Earned	5,805	3,063	3,200	3,200	3,200
26-000-100	Miscellaneous	-	-	-	-	-
26-000-125	Intergovernmental Revenue	-	12,000	-	-	-
26-000-220	User Fees	288,628	317,390	338,436	325,000	359,284
26-000-260	Infras Inspection Fees	19,173	15,638	20,000	45,000	20,000
	Total Revenue	313,606	348,091	361,636	373,200	382,484
	Stormwater Department Salaries	51,783	60,579	67,606	67,606	86,434
26-260-142	Overtime	22	82	1,352	500	1,345
26-260-146	Health Insurance	12,863	13,760	15,955	15,000	21,170
26-260-148	Retirement Benefits	12,962	14,842	19,809	18,000	24,967
26-260-150	Social Security	3,890	4,570	5,517	5,000	7,022
26-260-152	Workers Compensation	271	1,595	2,830	1,500	2,256
26-260-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	81,791	95,427	113,069	107,606	143,194
Stormwater Drainage Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
26-260-202	Equipment Maintenance	6,439	11,057	30,000	10,000	23,000
26-260-203	Maintenance Agreements	-	-	1,200	-	1,190
26-260-204	Vehicle Maintenance	-	-	-	-	-
26-260-205	Small Equipment	-	-	-	-	-
26-260-206	Fuel, Oil & Lube	2,084	1,897	3,050	3,000	5,300
26-260-208	Storm Drain Maintenance	-	4,983	16,500	10,000	20,400
26-260-216	Office Supplies	-	-	-	-	-
26-260-218	Operational Supplies	3,064	1,330	20,000	5,000	20,000
26-260-228	Utilities	-	-	-	-	-
26-260-230	Contractual/Professional	7,893	30,404	89,500	30,000	92,500
26-260-242	Dues/Fees/Subscriptions	-	3,814	20,000	-	-
26-260-244	Publications/Notices/Advertising	842	120	800	-	800
26-260-254	Equipment Rental	-	-	2,000	500	2,000
	Total Materials & Services	20,320	53,604	183,050	58,500	165,190
26-260-300	Equipment Upgrades	-	-	-	-	30,000
26-260-305	Storm Drainage Improvements	-	9,023	167,000	50,000	170,000
26-260-311	Equipment Replacement	-	-	-	-	170,000
	Total Capital Outlay	-	9,023	167,000	50,000	370,000
26-260-411	Transfer to Street Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
26-260-600	Contingency	-	-	417,907	-	438,339
	Total Expenditures	102,111	158,054	881,026	216,106	1,116,723

Stormwater Drainage Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	371,565	387,108	4.18%
	Interest	6,000	3,063	-48.95%
	Intergovernmental	-	12,000	100.00%
	Charges for services	335,184	333,028	-0.64%
	Miscellaneous	-	-	0.00%
	Current Revenue	341,184	348,091	2.02%
	Transfers	-	-	0.00%
TOTAL RESOURCES		712,749	735,199	3.15%
REQUIREMENTS				
	Personnel services	109,672	95,427	-12.99%
	Materials & services	185,540	53,604	-71.11%
	Capital outlay	100,000	9,023	0.00%
	Operating Budget	395,212	158,054	-60.01%
	Debt service	-	-	0.00%
	Total Expenditures	395,212	158,054	-60.01%
	Transfers	-	-	0.00%
	Contingency	317,537	-	-100.00%
TOTAL APPROPRIATIONS		712,749	158,054	-77.82%
TOTAL BUDGET		712,749	158,054	-77.82%

STORMWATER DRAINAGE FUND 10 YEAR HISTORY

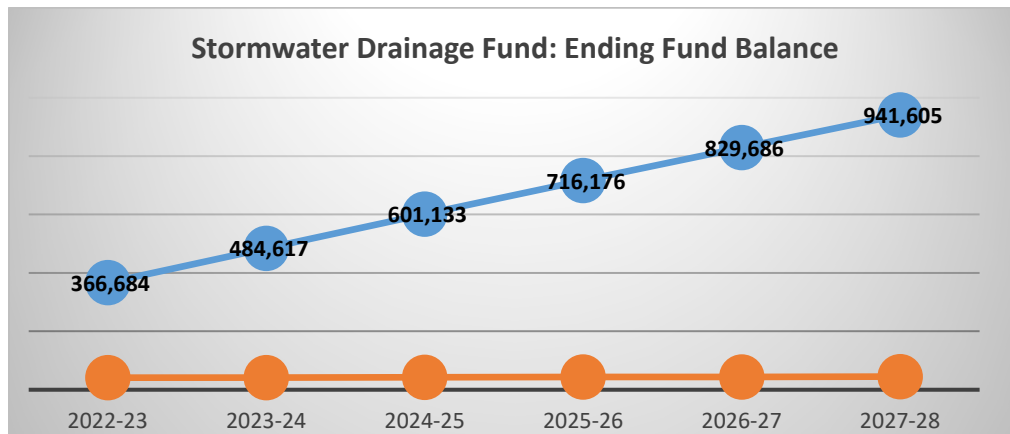


STORM DRAINAGE CIP

PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Asset Management	30,000	30,000				
Stormwater Projects	1,000,000	100,000	100,000	100,000	100,000	600,000
Reach F Grant Match	40,000	40,000				
Vehicle-Vac Truck	170,000	170,000				
Creek Improvement Projects	300,000	30,000	30,000	30,000	30,000	180,000
Total	1,540,000	370,000	130,000	130,000	130,000	780,000

5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Stormwater Drainage Fund							
	Beginning balance	519,390	366,684	484,617	601,133	716,176	829,686
	Revenues	382,484	384,387	386,299	388,221	390,152	392,094
	Materials & services	165,190	166,454	169,783	173,179	176,642	180,175
	Capital outlay	370,000	100,000	100,000	100,000	100,000	100,000
	Transfers out	-	-	-	-	-	-
	Net	366,684	484,617	601,133	716,176	829,686	941,605
	Goal	41,298	41,613	42,446	43,295	44,161	45,044
	Over/(short)	325,387	443,004	558,688	672,881	785,526	896,561



STORMWATER DRAINAGE SDC FUND 28

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Update Storm Water Master Plan
Develop and Implement a Capital Improvement Plan
Construct Stormwater Capacity Improvements

Stormwater Drainage SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete the Stormwater Maste Plan												
Develop and Implement a Capital Improvement Plan												
Storm Capacity Improvements												

BUDGET NOTES:

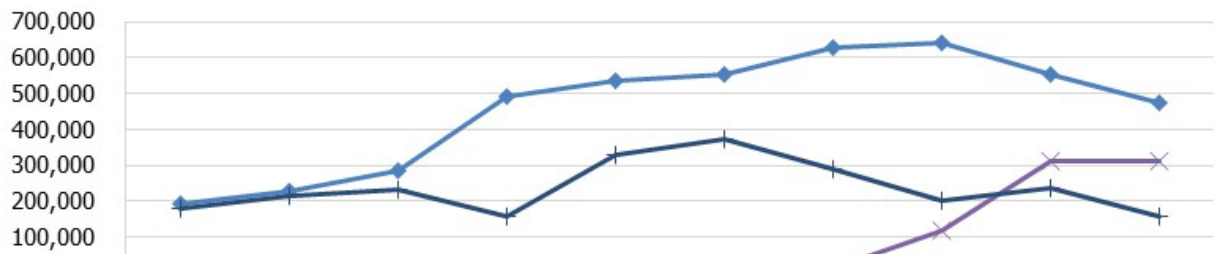
The Stormwater Drainage SDC fund has a working capital carryover of \$414,427. The fund expects to collect \$56,128 in SDC fees, and \$2,500 in interest income for a current year resource total of \$58,628. The total fund resources are \$473,055. For expenditures, the city has budgeted \$312,000 for capital outlay to complete the Stormwater Master Plan update and other approved Stormwater extra capacity projects. There will be a transfer of \$2,806 to the General Fund to cover administrative costs. The contingency is budget at \$158,249. The total expenditures for the Stormwater SDC fund are \$473,055.

Capital outlay projects for the 2022-2023 year consist of the completion of the Stormwater Master Plan and construction of projects to be listed in the new Stormwater Master Plan CIP.

<i>Stormwater Drainage SDC 28</i>					
Resources	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Working capital carryover	\$ 551,947	\$ 611,670	\$ 483,007	\$ 518,497	\$ 414,427
Current year resources					
Interest	\$ 12,128	\$ 4,359	\$ 5,000	\$ 2,500	\$ 2,500
System development charges	63,722	24,349	65,395	26,700	56,128
Total current year resources	\$ 75,850	\$ 28,708	\$ 70,395	\$ 29,200	\$ 58,628
Total resources	\$ 627,797	\$ 640,378	\$ 553,402	\$ 547,697	\$ 473,055
Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Capital outlay	\$ 14,118	\$ 120,063	\$ 312,000	\$ 130,000	\$ 312,000
Transfers	2,009	1,818	3,270	3,270	2,806
Contingency			238,132		158,249
Total expenditures	\$ 16,127	\$ 121,881	\$ 553,402	\$ 133,270	\$ 473,055
Ending working capital	\$ 611,670	\$ 518,497	\$ -	\$ 414,427	\$ -

Stormwater Drainage SDC Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
28-000-003 Interest Earned	12,128	4,359	5,000	2,500	2,500
28-000-100 Miscellaneous	-	-	-	-	-
28-000-400 Transfers In	-	-	-	-	-
28-000-993 Storm Drainage SDC	63,722	24,349	65,395	26,700	56,128
Total Revenue	75,850	28,708	70,395	29,200	58,628
28-280-312 Council Approved Projects	-	120,063	200,000	10,000	200,000
28-280-314 Storm Drainage Improvements	14,118	-	112,000	120,000	112,000
Total Capital Outlay	14,118	120,063	312,000	130,000	312,000
28-280-400 Transfers Out	2,009	1,818	3,270	3,270	2,806
Total Transfers	2,009	1,818	3,270	3,270	2,806
28-280-600 Contingency	-	-	238,132	-	158,249
Total Expenditures	16,127	121,881	553,402	133,270	473,055

Stormwater Drainage SDC Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
Beginning Fund Balances		567,688	611,670	7.75%
Interest		13,500	4,359	-67.71%
Intergovernmental		-	-	0.00%
System development charges		36,353	24,349	-33.02%
Current Revenue		49,853	28,708	-42.41%
TOTAL RESOURCES		617,541	640,378	3.70%
REQUIREMENTS				
Capital outlay		412,000	-	-100.00%
Operating Budget		412,000	120,063	-70.86%
Total Expenditures		412,000	120,063	-70.86%
Transfers		1,818	1,818	0.00%
Contingency		203,723	-	-100.00%
TOTAL APPROPRIATIONS		617,541	121,881	-80.26%
TOTAL BUDGET		617,541	121,881	-80.26%

STORMWATER DRAINAGE SDC FUND 10 YEAR HISTORY

	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Resources	194,521	227,140	284,314	490,582	536,177	554,369	627,797	640,378	553,402	473,055
Personnel Services	-	-	-	-	-	-	-	-	-	-
Materials & Services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	14,118	120,063	312,000	312,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	329	842	1,704	3,644	2,422	2,422	2,009	1,818	3,270	2,806
Contingency	180,153	212,893	231,361	158,195	329,039	372,520	290,840	203,723	238,132	158,249

STORM DRAINAGE SDC CIP

PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond	TOTAL
Council Approved Projects	1,000,000	212,000	200,000	200,000	200,000	400,000	1,212,000
Stormwater Capacity Projects	500,000	100,000	100,000	100,000	100,000	100,000	500,000
Total	1,500,000	312,000	300,000	300,000	300,000	500,000	1,712,000

5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Stormwater Drainage SDC Fund							
Beginning balance		483,007	226,829	183,455	140,357	97,808	55,814
Revenues		58,628	59,475	59,765	60,342	60,926	61,515
Capital outlay		312,000	100,000	100,000	100,000	100,000	100,000
Transfers out		2,806	2,848	2,863	2,891	2,920	2,949
Net		226,829	183,455	140,357	97,808	55,814	14,379

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

Develop a plan for improving City Streets.

Pursue Transportation Funding Promote SRTS Projects	Continue Street & Sidewalk Capacity Improvements Continue to identify projects for fuel tax revenue
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BUDGET NOTES:

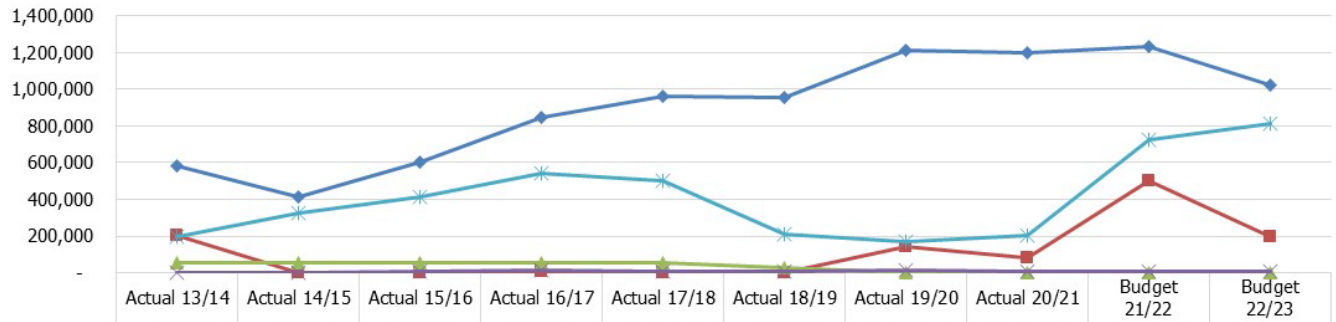
The Street SDC fund is projected to have a beginning cash balance \$827,129. The fund anticipates a collection of SDC revenue of \$190,656 and interest revenue of \$5,000. Current year resources total \$195,656 making the total estimated fund resources are \$1,022,785. The proposed expenditures for the Street SDC fund are \$1,022,785. These are comprised from Capital outlay projects totaling \$200,000, a transfer to the General Fund of \$9,533 to cover administrative costs, and a contingency of \$813,252. Capital outlay extra capacity projects for the 2022-23 budget year consist of sidewalk design for SE 3rd Place and Vine Street.

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Street SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
30-000-003	Interest Earned	21,085	7,879	9,500	5,500	5,000
30-000-100	Miscellaneous	-	-	-	-	-
30-000-150	Intergovernmental Revenue	-	-	-	-	-
30-000-992	Street SDC Reimbursement	13,628	6,475	5,885	1,400	9,533
30-000-993	Street SDC Ext. Cap. Improv.	258,941	123,016	111,818	26,500	181,123
	Total Revenue	293,654	137,370	127,203	33,400	195,656
30-300-312	Council Approved Projects	-	-	-	-	-
30-300-314	Street Extra Capacity Improv	140,582	79,405	500,000	315,000	200,000
	Total Capital Outlay	140,582	79,405	500,000	315,000	200,000
30-300-402	Transfer to GF SDC Admin.	11,281	6,632	5,885	5,885	9,533
	Total Transfers	11,281	6,632	5,885	5,885	9,533
30-300-600	Contingency	-	-	727,217	-	813,252
	Total Expenditures	151,863	86,037	1,233,102	320,885	1,022,785

Street SDC Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	1,051,809	1,063,281	1.09%
	Interest	23,500	7,880	-66.47%
	Intergovernmental	-	-	0.00%
	System development charges	132,643	129,490	-2.38%
	Miscellaneous	-	-	0.00%
	Current Revenue	156,143	137,370	-12.02%
	Transfers	-	-	0.00%
TOTAL RESOURCES		1,207,952	1,200,651	-0.60%
REQUIREMENTS				
	Capital outlay	1,000,000	79,405	-92.06%
	Operating Budget	1,000,000	79,405	-92.06%
	Total Expenditures	1,000,000	79,405	-92.06%
	Transfers	6,632	6,632	0.00%
	Contingency	201,320	-	-100.00%
TOTAL APPROPRIATIONS		1,207,952	86,037	-92.88%
TOTAL BUDGET		1,207,952	86,037	-92.88%

STREET SDC FUND 10 YEAR HISTORY



Resources	580,936	410,640	605,301	846,139	961,548	953,142	1,215,144	1,200,651	1,233,102	1,022,785
Capital Outlay	204,499	-	-	9,815	-	-	140,582	79,405	500,000	200,000
Debt Service	56,213	56,213	56,213	56,213	56,213	27,078	-	-	-	-
Transfers	1,213	3,285	6,792	14,475	7,816	4,577	11,281	6,632	5,885	9,533
Contingency	194,796	328,624	410,308	545,049	502,738	211,440	169,039	201,320	727,217	813,252

STREETS SDC CIP

PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond	TOTAL
Miscellaneous Capital Projects	500,000		100,000	100,000	100,000	200,000	500,000
SE 3rd Place Sidewalk Improvements	850,000	100,000				750,000	850,000
SE Vine Street Sidewalk Improvements	850,000	100,000			750,000		850,000
Total	2,200,000	200,000	100,000	100,000	850,000	950,000	2,200,000

5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Street SDC Fund							
	Beginning balance	1,105,899	1,092,022	905,872	1,095,651	1,287,288	1,480,801
	Revenues	195,656	198,526	199,503	201,458	203,433	205,427
	Capital outlay	200,000	375,000	-	-	-	-
	Transfers out	9,533	9,676	9,724	9,821	9,920	10,019
	Net	1,092,022	905,872	1,095,651	1,287,288	1,480,801	1,676,209

VISION FOR THE YEAR:

The Parks SDC will focus on the design of the Grabhorn Property/Veteran's Park extension.

COMPLIANCE WITH COUNCIL GOALS:

Develop EJ Smith Road property conceptual plan

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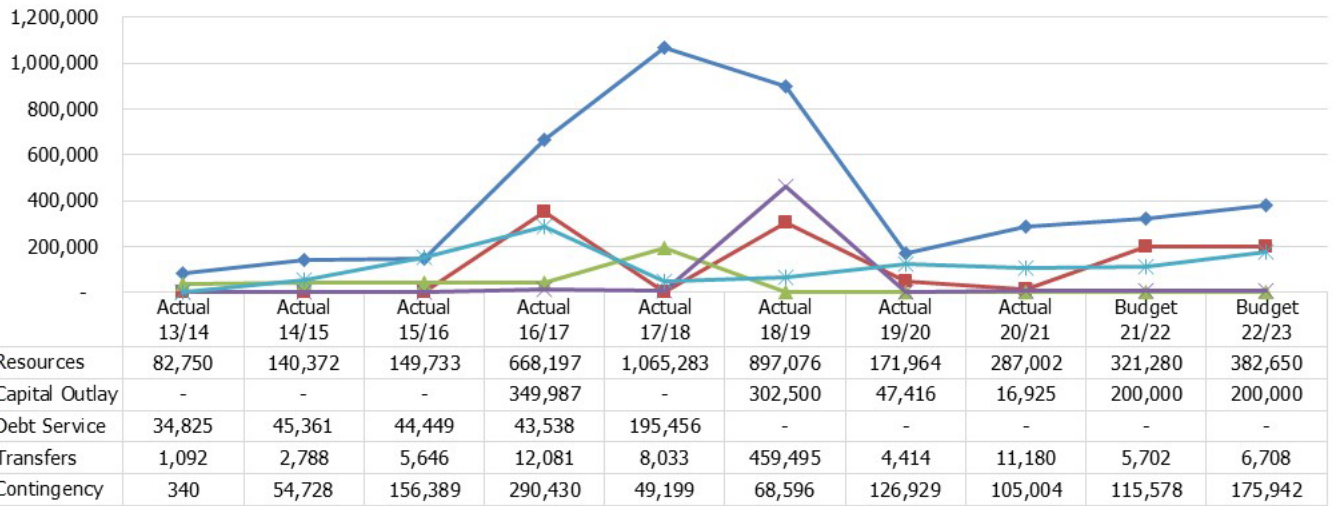
The Parks SDC Fund has a working capital carryover of \$247,195. The City anticipates \$1,300 in interest revenue and \$134,155 in SDC revenue. The total fund revenue is \$135,455, bringing the total resources to \$382,650. For expenditures, the City has budgeted for \$200,000 in capital outlay. There will be a transfer of \$6,708 to the General Fund to cover administrative costs. The fund has a contingency of \$175,942. Capital outlay extra capacity projects planned for the 2022-23 budget year are to update the Parks and Recreation Master Plan and Develop the EJ Smith Road Property Conceptual Plan.

<i>Parks SDC Fund 35</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget FY 22-23
Working capital carryover	\$ 135,081	\$ 120,134	\$ 206,148	\$ 258,897	\$ 247,195
Current year resources					
Interest	\$ 2,808	\$ 973	\$ 1,100	\$ 1,300	\$ 1,300
Intergovernmental	\$ -	\$ -	-	-	-
System development charges	34,075	165,895	114,032	17,700	134,155
Transfers					
Total current year resources	\$ 36,883	\$ 166,868	\$ 115,132	\$ 19,000	\$ 135,455
Total resources	\$ 171,964	\$ 287,002	\$ 321,280	\$ 277,897	\$ 382,650
	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget FY 22-23
Materials & services	\$ -	\$ -	\$ -	\$ -	
Capital outlay	47,416	16,925	200,000	\$ 25,000	\$ 200,000
Debt service					
Transfers	4,414	11,180	5,702	5,702	6,708
Contingency			115,578		175,942
Total expenditures	\$ 51,830	\$ 28,105	\$ 321,280	\$ 30,702	\$ 382,650
Ending working capital	\$ 120,134	\$ 258,897	\$ -	\$ 247,195	\$ -

Park SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
35-000-003	Interest Earned	2,808	973	1,100	1,300	1,300
35-000-125	Intergovernmental Revenue	-	-	-	-	-
35-000-426	Transfers In	-	-	-	-	-
35-000-993	Parks SDC - Ext. Cap	34,075	165,895	114,032	17,700	134,155
	Total Revenue	36,883	166,868	115,132	19,000	135,455
35-350-312	Council Approved Projects	-	-	-	-	100,000
35-350-314	Parks Extra Capacity Improvements	47,416	16,925	200,000	25,000	100,000
	Total Capital Outlay	47,416	16,925	200,000	25,000	200,000
35-350-902	Transfer to GF SDC Admin	4,414	11,180	5,702	5,702	6,708
	Total Transfers	4,414	11,180	5,702	5,702	6,708
35-350-600	Contingency	-	-	115,578	-	175,942
	Total Expenditures	51,830	28,105	321,280	30,702	382,650

Parks SDC Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	90,592	120,134	32.61%
	Interest	3,200	973	-69.59%
	Intergovernmental	-	-	0.00%
	System development charges	223,592	165,895	-25.80%
	Current Revenue	226,792	166,868	-26.42%
	Transfers	-	-	0.00%
TOTAL RESOURCES		317,384	287,002	-9.57%
REQUIREMENTS				
	Materials & services	-	-	0.00%
	Capital outlay	201,200	16,925	-91.59%
	Operating Budget	201,200	16,925	-91.59%
	Debt service	-	-	0.00%
	Total Expenditures	201,200	16,925	-91.59%
	Transfers	11,180	11,180	0.00%
	Contingency	105,004	-	0.00%
TOTAL APPROPRIATIONS		317,384	28,105	-91.14%
TOTAL BUDGET		317,384	28,105	-91.14%

PARKS SDC FUND 10 YEAR HISTORY



PARKS SDC CIP

PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Chapman Landing-New	1,570,000		-			1,570,000
Columbia Airpark East - New	200,000		-	10,000	10,000	180,000
Creekview Park - Improvements	75,000		-	50,000	25,000	
Heritage Park Restrooms - Improvements	150,000		-		150,000	
Miller Park Improvements	225,000		-		75,000	150,000
EJ Smith Road Park-New	1,660,000	100,000	100,000	1,460,000		
Vista Park-New	10,000		10,000			
Parks Extra Capacity Improvements	500,000	-	100,000	100,000	100,000	200,000
Parks Master Plan	100,000	100,000	-	-	-	-
Parks Capital Equipment	500,000	-		100,000	100,000	300,000
Total	4,990,000	200,000	210,000	1,720,000	460,000	2,400,000

5 Year Projection

Note: Additional resources will be required in year 2023-2024

	Budget	Projected				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Parks SDC Fund						
Beginning balance	206,148	134,895	(1,244,443)	(1,173,132)	(1,060,519)	(2,966,590)
Revenues	135,455	137,470	138,153	139,524	140,909	142,308
Capital outlay	200,000	1,510,000	60,000	20,000	2,040,000	20,000
Transfers out	6,708	6,808	6,842	6,911	6,980	7,050
Net	134,895	(1,244,443)	(1,173,132)	(1,060,519)	(2,966,590)	(2,851,331)

POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

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

BUDGET NOTES:

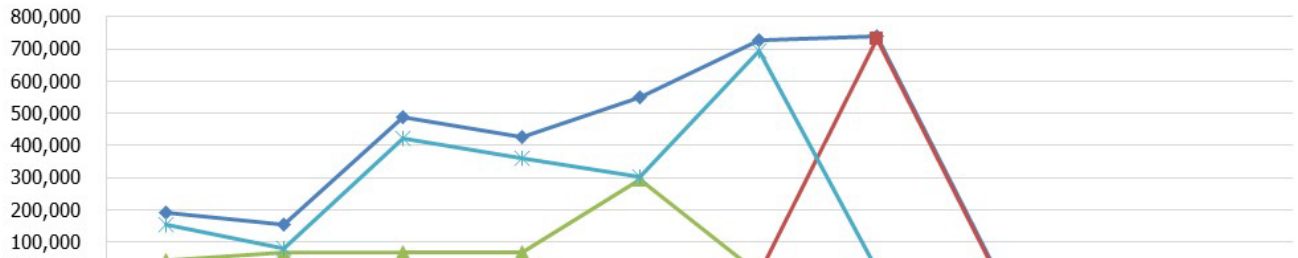
The Pool fund has a beginning cash position of \$8,965. Interest income is projected to be \$45. Total fund resources are \$9,010. We do not anticipate any expenditures this fiscal year. The fund anticipates a contingency of \$9,010.

<i>Pool Fund 15</i>					
	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Resources					
Working capital carryover	\$ 726,685	\$ 8,852	\$ 8,927	\$ 8,920	\$ 8,965
Current year resources					
Interest	\$ 13,767	\$ 68	\$ 80	\$ 45	\$ 45
Intergovernmental	-	-	-	-	-
Total current year resources	\$ 13,767	\$ 68	\$ 80	\$ 45	\$ 45
Total resources	\$ 740,452	\$ 8,920	\$ 9,007	\$ 8,965	\$ 9,010
	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Expenditures					
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	731,600	-	-	-	-
Contingency			9,007		9,010
Total expenditures	\$ 731,600	\$ -	\$ 9,007	\$ -	\$ 9,010
Ending available working capital	\$ 8,852	\$ 8,920	\$ -	\$ 8,965	\$ -

Pool Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
15-000-003 Interest Earned	13,767	68	80	45	45
15-000-100 Pool Revenue	-	-	-	-	-
15-000-125 Intergovernmental Revenue	-	-	-	-	-
15-000-160 Loan Proceeds	-	-	-	-	-
15-000-900 Transfer in General Fund	-	-	-	-	-
Total Revenue	13,767	68	80	45	45
15-150-235 Property Tax	-	-	-	-	-
15-150-242 Dues, Fees & Subscriptions	-	-	-	-	-
Total Materials & Services	-	-	-	-	-
15-150-326 Council Approved Improvement	731,600	-	-	-	-
Total Capital Outlay	731,600	-	-	-	-
15-150-401 Transfer to General Fund	-	-	-	-	-
Total Transfers	-	-	-	-	-
15-150-600 Contingency	-	-	9,007	-	9,010
Total Expenditures	731,600	-	9,007	-	9,010

Pool Fund	Adopted	Actual	Adopted
Comparison Adopted to Actual	2020-21	2020-21	vs. Actual
RESOURCES			
Beginning Fund Balances	8,085	8,852	9.49%
Interest	500	68	-86.40%
Intergovernmental	-	-	0.00%
Current Revenue	500	68	-86.40%
Transfers	-	-	0.00%
TOTAL RESOURCES	8,585	8,920	3.90%
REQUIREMENTS			
Materials & services	-	-	0.00%
Capital outlay	-	-	0.00%
Operating Budget	-	-	0.00%
Debt service	-	-	0.00%
Total Expenditures	-	-	0.00%
Transfers	-	-	0.00%
Contingency	8,585	-	-100.00%
TOTAL APPROPRIATIONS	8,585	-	-100.00%
TOTAL BUDGET	8,585	-	-100.00%

POOL FUND 10 YEAR HISTORY



	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Resources	192,214	151,857	489,650	427,319	550,499	726,685	740,452	8,920	9,007	9,010
Capital Outlay	-	-	-	-	-	-	731,600	-	-	-
Debt Service	41,012	67,887	66,523	65,158	293,140	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Contingency	151,748	79,577	421,991	358,588	302,174	694,449	14,569	8,585	9,007	9,010

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:

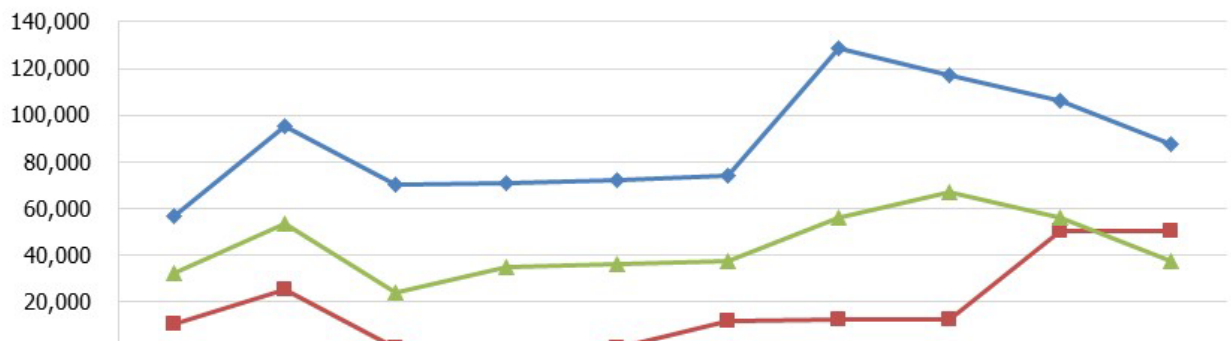
The proposed budget has a beginning cash position of \$87,059, interest income of \$525, and total fund resources are \$87,584. There is an anticipated expenditure of \$50,000 in the personnel services to cover past claims. The fund has a contingency of \$37,584.

<i>Unemployment Fund 87</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget FY 22-23
Working capital carryover	\$ 61,966	\$ 116,205	\$ 104,945	\$ 104,848	\$ 87,059
Current year resources					
Interest	\$ 1,713	\$ 803	\$ 1,000	\$ 525	\$ 525
Transfers	65,000	-	-	-	-
Total current year resources	\$ 66,713	\$ 803	\$ 1,000	\$ 525	\$ 525
Total resources	\$ 128,679	\$ 117,008	\$ 105,945	\$ 105,373	\$ 87,584
	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget FY 22-23
Personnel services	\$ 12,474	\$ 12,160	\$ 50,000	\$ 18,314	\$ 50,000
Contingency			55,945		37,584
Total expenditures	\$ 12,474	\$ 12,160	\$ 105,945	\$ 18,314	\$ 87,584
Ending working capital	\$ 116,205	\$ 104,848	\$ -	\$ 87,059	\$ -

Unemployment Insurance Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
87-000-003	Interest Earned	1,713	803	1,000	525	525
87-000-902	Transfer in General Fund	65,000	-	-	-	-
	Total Revenue	66,713	803	1,000	525	525
87-870-154	Unemployment Insurance Benefits	12,474	12,160	50,000	18,314	50,000
	Total Personnel Services	12,474	12,160	50,000	18,314	50,000
87-870-600	Contingency	-	-	55,945	-	37,584
	Total Expenditures	12,474	12,160	105,945	18,314	87,584

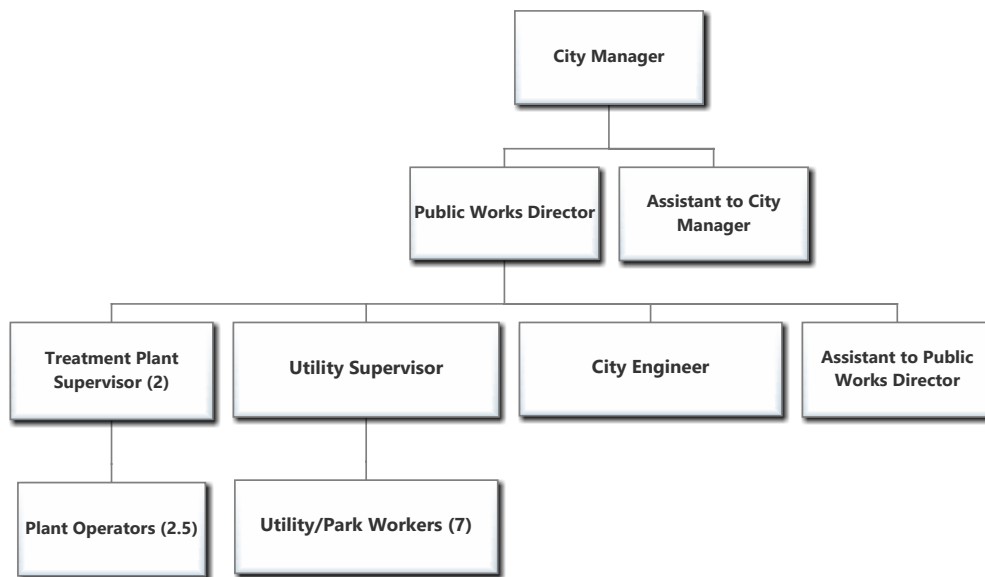
Unemployment Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	114,741	116,205	1.28%
	Interest	2,000	803	-59.85%
	Current Revenue	2,000	803	-59.85%
	Transfers	-	-	0.00%
TOTAL RESOURCES		116,741	117,008	0.23%
REQUIREMENTS				
	Personnel services	50,000	12,160	-75.68%
	Operating Budget	50,000	12,160	-75.68%
	Total Expenditures	50,000	12,160	-75.68%
	Contingency	66,741	-	-100.00%
TOTAL APPROPRIATIONS		116,741	12,160	-89.58%
TOTAL BUDGET		116,741	12,160	-89.58%

UNEMPLOYMENT FUND 10 YEAR HISTORY



	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Resources	56,998	95,012	70,158	70,894	72,086	73,822	128,679	117,008	105,945	87,584
Personnel Services	10,222	25,286	-	-	-	11,856	12,474	12,160	50,000	50,000
Contingency	32,067	53,667	24,237	35,026	36,083	37,589	56,086	66,741	55,945	37,584

UTILITY WATER FUND 40



PURPOSE:

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

VISION FOR THE YEAR:

The focus for this fiscal year will be water meter replacement, and maintenance and operation of the existing system.

COMPLIANCE WITH COUNCIL GOALS:

Explore Future Water Sources

Address aging infrastructure

Delivery of water and wastewater infrastructure projects

Water Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Explore Future Water Sources												
Address Aging Infrastructure												
Security Upgrades												
Asset Management												
Distribution Engineering												
Source Protection Study												
Plant Optimization												
Distribution Improvements												
SCADA Upgrades												
Meter Replacement												
Chlorine Generator												
Chemical Tank Replacement (Keys)												

BUDGET NOTES:

The Utility Water Fund begins the year with a starting position of \$3,393,627. Charges for services is budgeted at \$2,526,750 and intergovernmental revenue is anticipated to be \$9,209,500. Total anticipated revenue for this fund is projected to be \$11,753,750 and total fund resources are expected to be \$15,147,377. Personnel services costs are budgeted at \$1,099,784. The Materials and services are estimated at \$888,783. Capital outlay is budgeted at \$10,465,000. Debt service is expected to be \$122,116. There will be a transfer to both the General Fund and Water SDC Fund in the amount of \$243,196. The contingency is \$528,498. This Fund also has a balance of \$1,800,000 in unappropriated funds. Capital Outlay items identified in this year's budget include; water meter replacement, treatment plant upgrades, distribution engineering, distribution replacement, vac truck replacement and SCADA upgrades.

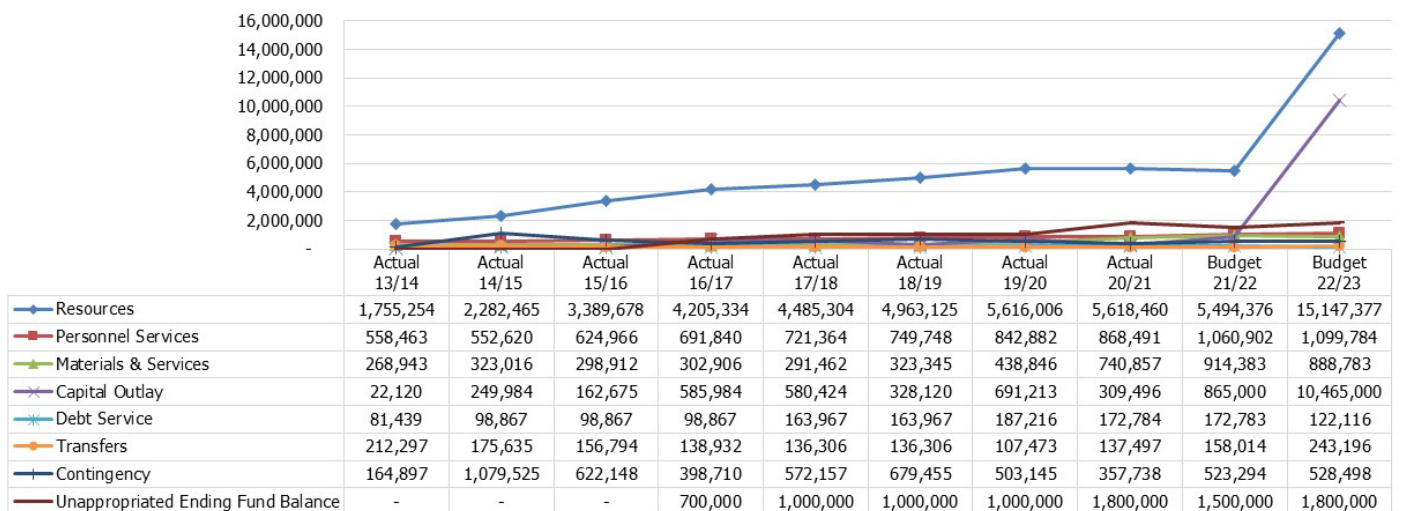
PERCENTAGE OF TIME ALLOCATION:

Water Fund	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	46.63	62.48
Utility Supervisor	35%	35%	35%	35%	36.16	48.45
Treatment Plant Supervisor	100%	100%	100%	100%	36.16	48.45
Operator I	50%	50%	50%	50%	24.93	31.82
Operator II	100%	100%	100%	100%	27.47	35.06
Operator III	0%	0%	0%	0%	30.31	38.68
Utility/Parks Worker I	70%	70%	70%	70%	20.94	26.73
Utility/Parks Worker II	35%	35%	35%	70%	24.93	31.82
Utility/Parks Worker III	70%	70%	70%	70%	27.47	35.06
Program Analyst	0%	30%	0%	0%	25.22	33.77
Assistant to Public Works Director	0%	0%	30%	30%	28.20	37.80
City Manager	23%	23%	23%	23%	55.08	73.81
City Recorder	22%	22%	22%	22%	32.46	43.49
City Engineer	30%	30%	30%	30%	41.55	54.05
Finance Administrator/Office Manager	22%	22%	22%	22%	46.63	62.48
Assistant City Manager	23%	23%	0%	0%	36.16	48.45
Assistant to City Manager	0%	0%	23%	23%	28.20	37.80
Office Administrator Finance	44%	44%	44%	44%	22.54	28.77
TOTAL FTE'S	6.59	6.89	6.89	7.24		

Utility Water Fund 40					
Resources	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Working capital carryover	\$ 3,395,028	\$ 3,318,352	\$ 3,037,085	\$ 3,419,359	\$ 3,393,627
Current year resources					
Interest	\$ 68,101	\$ 25,638	\$ 29,000	\$ 17,500	\$ 17,500
Charges for services	2,125,590	2,268,019	2,428,291	2,512,000	2,526,750
Miscellaneous	7,287	6,451	-	3,810	
Intergovernmental	20,000	-	-	170,500	9,209,500
Transfers	-				
Total water	\$ 2,220,978	\$ 2,300,108	\$ 2,457,291	\$ 2,703,810	\$ 11,753,750
Total current year resources	\$ 2,220,978	\$ 2,300,108	\$ 2,457,291	\$ 2,703,810	\$ 11,753,750
Total resources	\$ 5,616,006	\$ 5,618,460	\$ 5,494,376	\$ 6,123,169	\$ 15,147,377
Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Personnel services	\$ 842,882	\$ 868,491	\$ 1,060,902	\$ 972,439	\$ 1,099,784
Materials & services	438,846	740,857	914,383	682,496	888,783
Capital outlay	691,213	309,496	865,000	743,810	10,465,000
Debt service					
2009 Principal S03003B 12/01	54,913	56,912	59,006	59,006	61,178
2009 Interest S03003B 12/01	26,526	24,527	22,433	22,433	20,261
2020 Principal Ford Motor Lease	13,615	45,783	48,163	48,163	-
2020 Interest Ford Motor Lease	817	4,885	2,504	2,504	
2014 Principal Ford Motor Equipment Lease 12/01	84,197	40,677	40,677	40,677	40,677
2014 Interest Ford Motor Equipment Lease 12/01	7,148	-	-	-	-
Transfers	137,497	107,473	158,014	158,014	243,197
Contingency			523,294		528,497
Total expenditures	\$ 2,297,654	\$ 2,199,101	\$ 3,694,376	\$ 2,729,542	\$ 13,347,377
Other requirements					
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,800,000		\$ 1,800,000
Ending working capital	\$ 3,318,352	\$ 3,419,359	\$ -	\$ 3,393,627	\$ -

Utility Water Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
40-000-003 Interest Earned	68,101	25,638	29,000	17,500	17,500
40-000-100 Miscellaneous	7,287	6,451	-	3,810	-
40-000-220 User Fees	1,178,654	2,246,229	2,401,541	2,465,000	2,500,000
40-000-222 User Fees Water Infrastructure	914,893	-	-	-	-
40-000-240 Hookup Fees	9,711	8,594	5,250	1,000	5,250
40-000-245 Timber Sale	-	-	-	-	-
40-000-246 Intergovernmental Revenue	20,000	-	-	170,500	9,209,500
40-000-260 Infra. Insp. Fees	20,531	12,196	20,000	45,000	20,000
40-000-263 Construction Water	1,800	1,000	1,500	1,000	1,500
Total Revenue	2,220,978	2,300,108	2,457,291	2,703,810	11,753,750
Water Department Salaries	512,337	532,183	611,439	611,439	644,599
40-400-142 Overtime	1,290	1,643	16,229	5,000	15,225
40-400-146 Health Insurance	131,674	133,096	166,161	137,000	174,690
40-400-148 Retirement Benefits	147,663	150,721	191,928	162,000	197,602
40-400-150 Social Security	38,304	40,060	50,213	42,000	52,786
40-400-152 Worker's Compensation	11,602	10,789	24,932	15,000	14,882
40-400-155 Taxable Fringe Benefits	12	-	-	-	-
Total Personnel Services	842,882	868,491	1,060,902	972,439	1,099,784
40-400-200 Building/Facilities Maintenance	2,168	5,301	34,000	10,000	17,500
40-400-202 Equipment Maintenance	21,636	22,663	57,000	34,000	45,000
40-400-203 Maintenance Agreements	3,413	1,940	2,460	2,460	2,880
40-400-204 Vehicle Maintenance	2,362	2,691	10,000	7,500	10,000
40-400-205 Small Equipment	18,044	21,216	36,300	11,000	29,300
40-400-206 Fuel/Oil/Lube	7,700	7,220	12,000	12,000	19,550
40-400-216 Office Supplies	11,174	12,447	12,000	12,000	12,480
40-400-218 Operational Supplies	40,100	23,155	77,950	50,000	75,550
40-400-222 Lab Supplies	1,107	184	2,000	1,000	2,000
40-400-224 Chemicals	48,013	52,123	71,660	71,660	86,160
40-400-227 Electrical Operation - Treat	48,114	52,478	54,000	54,000	54,000
40-400-228 Utilities	18,160	24,379	31,440	30,000	31,440
40-400-229 Electrical Operation - Pump	22,727	26,964	33,000	30,000	33,000
40-400-230 Contractual/Professional Services	139,223	460,723	426,418	310,000	405,018
40-400-234 Miscellaneous	-	-	-	-	-
40-400-235 Property Tax	572	568	1,000	576	1,000
40-400-238 Insurance	25,371	-	-	-	-
40-400-240 Travel/Training	3,147	2,010	10,600	10,600	17,400
40-400-242 Dues/Fees/Subscriptions	21,994	23,488	29,855	25,000	32,955
40-400-244 Publications/Notices/Advertising	238	250	2,000	2,000	2,000
40-400-252 Uniforms/Safety	3,442	1,045	5,700	5,700	6,550
40-400-254 Equipment Rental	143	12	5,000	3,000	5,000
Total Materials & Services	438,846	740,857	914,383	682,496	888,783
40-400-300 Equipment	21,520	49,887	30,000	20,000	100,000
40-400-310 Infrastructure Upgrades	669,693	242,569	760,000	660,000	10,195,000
40-400-311 Equipment Replacement	-	17,040	75,000	63,810	170,000
Total Capital Outlay	691,213	309,496	865,000	743,810	10,465,000
40-400-500 Vehicle Lease Principal	13,615	45,783	48,163	48,163	-
40-400-501 Vehicle Lease Interest	817	4,885	2,504	2,504	-
40-400-505 Equipment Lease Principal	84,197	40,677	40,677	40,677	40,677
40-400-506 Equipment Lease Interest	7,148	-	-	-	-
40-400-511 Principal SO3003B	54,913	56,912	59,006	59,006	61,178
40-400-513 Interest SO3003B	26,526	24,527	22,433	22,433	20,261
Total Debt Services	187,216	172,784	172,783	172,783	122,116
40-400-412 Transfer to General Fund ISF	43,047	12,340	62,300	62,300	138,666
40-400-414 Transfer to Water SDC	94,450	95,133	95,714	95,714	104,530
Total Transfers	137,497	107,473	158,014	158,014	243,196
40-400-600 Contingency	-	-	523,294	-	528,498
40-400-900 Unappropriated Ending Fund	-	-	1,800,000	-	1,800,000
Total Expenditures	2,297,654	2,199,101	5,494,376	2,729,542	15,147,377

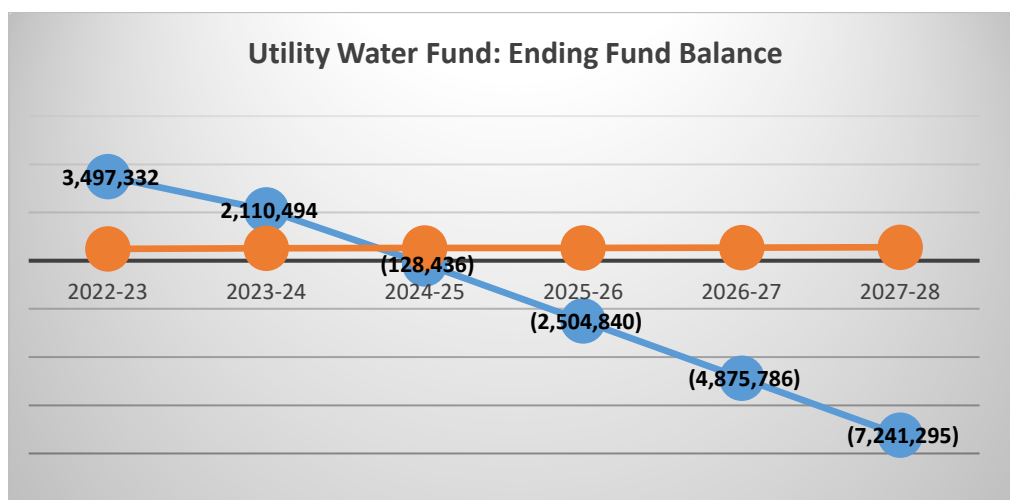
Utility Water Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
Beginning Fund Balances	2,986,035	3,318,352	11.13%	
Interest	78,000	25,638	-67.13%	
Charges for services	2,333,840	2,268,019	-2.82%	
Miscellaneous	-	6,451	100.00%	
Intergovernmental	-	-	100.00%	
Current Revenue	2,411,840	2,300,108	-4.63%	
Transfers	-	-	0.00%	
TOTAL RESOURCES	5,397,875	5,618,460	4.09%	
REQUIREMENTS				
Personnel services	1,012,724	868,491	-14.24%	
Materials & services	810,333	740,857	-8.57%	
Capital outlay	1,477,500	309,496	-79.05%	
Operating Budget	3,300,557	1,918,844	-41.86%	
Debt service	132,107	172,784	30.79%	
Total Expenditures	3,432,664	2,091,628	-39.07%	
Transfers	107,473	107,473	0.00%	
Contingency	357,738	-	-100.00%	
TOTAL APPROPRIATIONS	3,897,875	2,199,101	-43.58%	
Unappropriated ending fund balance	1,500,000	-	-100.00%	
TOTAL BUDGET	5,397,875	2,199,101	-59.26%	

WATER FUND 10 YEAR HISTORY

WATER CIP						
PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Vehicle-Vac Truck	170,000	\$ 170,000				
Miller Road Well #6	2,100,000					2,100,000
Reservoir Seismic Retrofit	500,000			100,000	100,000	300,000
Replace NW Eastview Drive (High Zone)	790,000					790,000
Annual Distribution Replacement (Capital)	1,000,000			250,000	250,000	500,000
WT Security Upgrades	40,000	20,000	20,000			
Assett Management Setup	30,000	30,000				
Pump Replacement	50,000	50,000				
Distribution Replacement Engineering	500,000	100,000	100,000		100,000	200,000
Source Protection Study	45,000	45,000				
Chemical Tank Removal/Replacement	200,000	200,000				
Water Meter Replacement	1,125,000	800,000	325,000			
Chlorine Generator	125,000	125,000				
SCADA Upgrades	450,000	150,000	150,000	150,000		
Misc Projects	500,000	50,000	50,000	100,000	150,000	150,000
NW Booster Pump & Pressure Zone Design	100,000			100,000		
Treatment Plant Optimization	100,000	25,000	25,000	25,000	25,000	
Miller Rehab ARPA	500,000	500,000				
DC Well #3 ARPA	1,200,000	1,200,000				
Basalt Well ARPA	2,000,000	2,000,000				
2.0 MG Reservoir ARPA	4,400,000	4,400,000				
Water Main Project	1,100,000	500,000	500,000	100,000		
Misc Projects	100,000	100,000				
Long Term Distribution Replacement	25,000,000					25,000,000
Long Term Supply	12,400,000					12,400,000
Total	54,525,000	10,465,000	1,170,000	825,000	625,000	41,440,000

5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Utility Water Fund							
	Beginning balance	4,537,085	3,497,332	2,110,494	(128,436)	(2,504,840)	(4,875,786)
	Revenues	11,753,750	2,594,820	2,672,174	2,778,393	2,833,644	2,889,999
	Personal services	1,074,408	1,139,488	1,167,975	1,197,174	1,227,103	1,257,781
	Materials and services	888,783	906,559	924,690	943,184	962,047	981,288
	Capital outlay	10,465,000	1,520,000	2,455,000	2,650,000	2,650,000	2,650,000
	Debt service	122,116	134,611	81,439	81,439	81,439	81,439
	Transfers out	243,196	281,000	282,000	283,000	284,000	285,000
	Net	3,497,332	2,110,494	(128,436)	(2,504,840)	(4,875,786)	(7,241,295)
	Goal	490,798	511,512	523,166	535,089	547,288	559,767
	Over/(short)	3,006,534	1,598,982	(651,602)	(3,039,929)	(5,423,073)	(7,801,062)



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.

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

Address aging infrastructure

BUDGET NOTES:

The Water SDC fund begins the year with a projected beginning cash amount of \$249,441. Anticipated revenue is \$493,929 coming from three sources: \$1,600 from interest, \$387,799 from Water SDC's, and a transfer of \$104,530 from the Utility Water Fund, to make principal and interest payments. Total fund resources are \$743,370. Expenses within the fund include debt service in the amount of \$307,440. This is to make principal and interest payments on loans G03003, maturing in 2027, and S03003, maturing in 2035. The fund anticipates a transfer of \$19,390 to the General Fund for SDC administration and \$100,000 in capital outlay for extra capacity projects. The Water SDC Fund anticipates a contingency of \$316,540 for total expenditures of \$743,370.

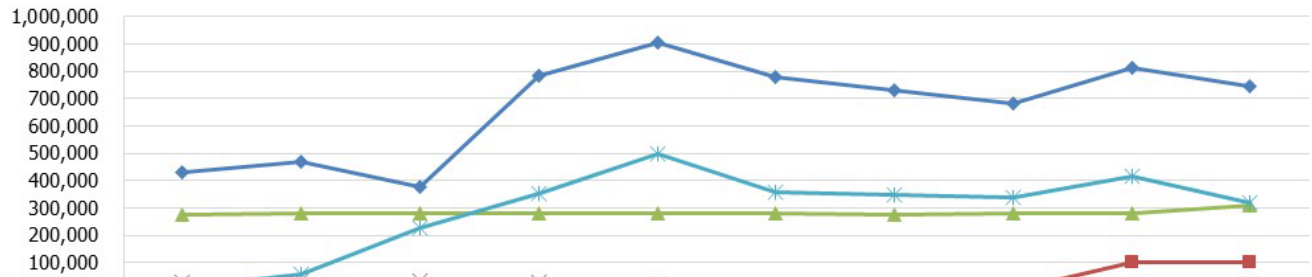
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Water SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
50-000-003	Interest Earned	8,802	2,761	3,300	1,550	1,600
50-000-992	Water SDC - Reimbursement	132,249	68,246	46,041	18,500	58,170
50-000-993	Water SDC Improvement	-	70,693	260,899	58,400	329,629
50-000-994	WATER SDC ADMINISTRATION	-	-	-	-	-
50-000-995	Transfer In Utility Fund	94,450	95,133	95,714	95,714	104,530
	Total Revenue	235,500	236,833	405,954	174,164	493,929
50-500-314	Extra Capacity Improvements	-	-	-	-	-
50-500-326	Council Approved Projects	-	-	100,000	20,000	100,000
	Total Capital Outlay	-	-	100,000	20,000	100,000
50-500-510	Principal G03003	78,650	84,278	89,949	89,949	120,149
50-500-511	Interest G03003	41,342	37,724	33,763	33,763	29,490
50-500-512	Principal S03003	134,488	135,833	137,192	137,192	138,563
50-500-513	Interest S03003	23,313	21,968	20,610	20,610	19,238
	Total Debt Services	277,793	279,803	281,514	281,514	307,440
50-500-926	Transfer to GF SDC Admin	7,265	9,314	14,616	14,616	19,390
	Total Transfers	7,265	9,314	14,616	14,616	19,390
50-500-600	Contingency	-	-	414,238	-	316,540
	Total Expenditures	285,058	289,117	810,368	316,130	743,370

WATER SDC CIP						
PROJECT	AMOUNT	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Distribution Capacity Projects	1,000,000	100,000	100,000	100,000	100,000	600,000
DC Well #3 ARPA	1,200,000		1,200,000			
Miller Road Well #5	2,100,000			2,100,000		
Miller Road Well #6	2,100,000					2,100,000
2.0 MG Reservoir ARPA	4,400,000				4,400,000	
Long Term Supply	12,400,000					12,400,000
Total	23,200,000	100,000	1,300,000	2,200,000	4,500,000	15,100,000

Water SDC Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
Beginning Fund Balances		433,891	443,691	2.26%
Interest		10,000	2,761	-72.39%
System development charges - reimburs		186,278	138,939	-25.41%
Current Revenue		196,278	141,700	-27.81%
Transfers		95,133	95,133	0.00%
TOTAL RESOURCES		725,302	680,524	-6.17%
REQUIREMENTS				
Capital outlay		100,000	-	-100.00%
Operating Budget		100,000	-	-100.00%
Debt service		279,803	279,803	0.00%
Total Expenditures		379,803	279,803	-26.33%
Transfers		9,314	9,314	0.00%
Contingency		336,185	-	-100.00%
TOTAL APPROPRIATIONS		725,302	289,117	-60.14%
TOTAL BUDGET		725,302	289,117	-60.14%

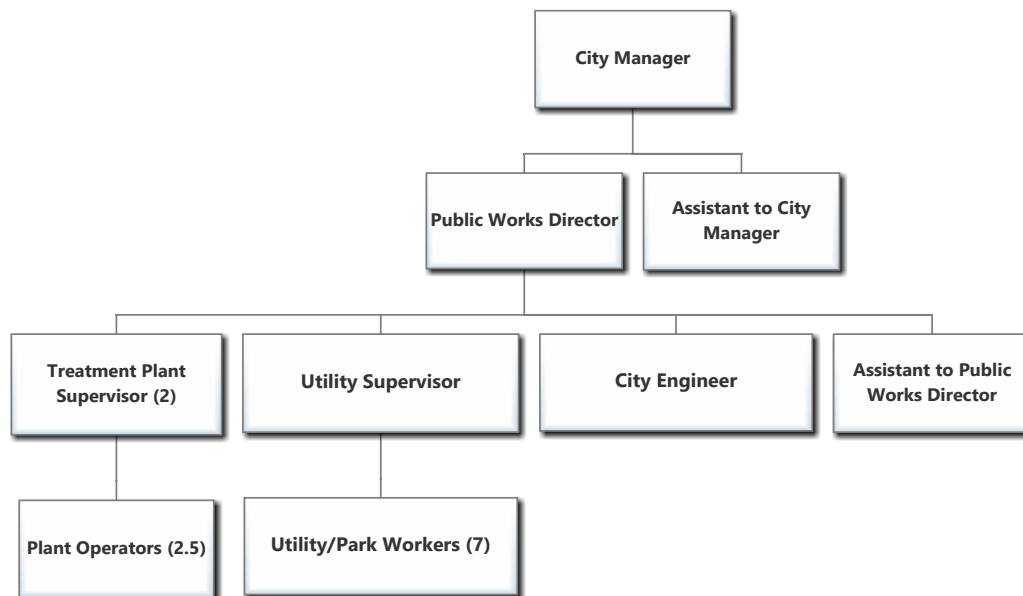
WATER SDC FUND 10 YEAR HISTORY



5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Water SDC Fund							
	Beginning balance	404,414	490,903	699,608	913,649	1,130,010	1,348,969
	Revenues	493,929	490,219	491,990	495,750	499,548	503,587
	Capital outlay	100,000	-	-	-	-	-
	Debt service	307,440	281,514	277,950	279,388	280,589	281,550
	Net	490,903	699,608	913,649	1,130,010	1,348,969	1,571,006

UTILITY WASTEWATER FUND 41



PURPOSE:

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

VISION FOR THE YEAR:

The Wastewater Fund will focus on long term upgrades by continuing engineering and begin construction of the Phase I upgrades identified by the Master Plan.

COMPLIANCE WITH COUNCIL GOALS:

Phase I Facility Improvement Design
Smith Road Pump Station Replacement
Root Treatment

Phase I Construction
Biosolids Land Application
Annual Collections Jetting and TV

Wastewater Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Phase I Facility Improvement Design												
Phase I Construction												
Smith Road Pump Station Replacement												
Biosolids Land Application												
Root Treatment												
Annual Collections Jetting and TV												

BUDGET NOTES:

The Wastewater fund will begin the year with a \$1,764,727 beginning cash position and anticipates revenue of \$5,838,766. Total operating revenue in this fund is projected to be \$7,603,493. Expenditures within the department include \$1,115,335 for personnel services and \$655,440 for materials and services. For capital outlay the projected budget is \$4,430,70. The fund budgets \$118,392 for two principal and interest payments for loan R06809 which matures in 2031 and an interest only payment for loan R809831. The fund budgets \$160,024 for transfers and has budgeted a contingency of \$1,123,602.

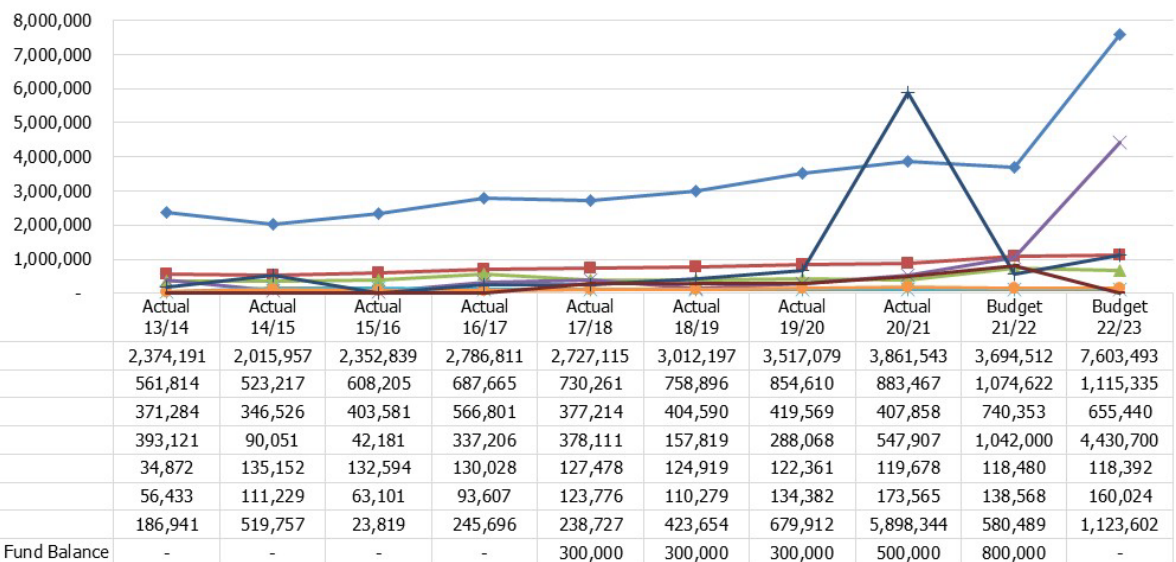
PERCENTAGE OF TIME ALLOCATION:

Wastewater Fund	19-20	20-21	21-22	22-23	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	46.63	62.48
Utility Supervisor	35%	35%	35%	35%	36.16	48.45
Treatment Plant Supervisor	100%	100%	100%	100%	36.16	48.45
Operator I	50%	50%	50%	50%	24.93	31.82
Operator II	0%	0%	0%	0%	27.47	35.06
Operator III	100%	100%	100%	100%	30.31	38.68
Utility/Parks Worker I	70%	70%	70%	70%	20.94	26.73
Utility/Parks Worker II	35%	35%	35%	70%	24.93	31.82
Utility/Parks Worker III	70%	70%	70%	70%	27.47	35.06
Program Analyst	0%	30%	0%	0%	25.22	33.77
Assistant to Public Works Director	0%	0%	30%	30%	28.20	37.80
City Manager	23%	23%	23%	23%	41.55	54.05
City Recorder	22%	22%	22%	22%	32.46	43.49
City Engineer	30%	30%	30%	30%	41.55	54.05
Finance Administrator/Office Manager	22%	22%	22%	22%	46.63	62.48
Assistant City Manager	23%	23%	0%	0%	36.16	48.45
Assistant to City Manager	0%	0%	23%	23%	28.20	37.80
Office Administrator Finance	44%	44%	44%	44%	22.54	28.77
TOTAL FTE'S	6.59	6.89	6.89	7.24		

Wastewater Fund 41					
Resources	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Working capital carryover	\$ 1,459,250	\$ 1,698,089	\$ 1,263,287	\$ 1,729,068	\$ 1,764,727
Current year resources					
Interest	\$ 33,470	\$ 12,276	\$ 13,500	\$ 9,100	\$ 9,500
Charges for services	2,021,811	2,143,774	2,417,725	2,310,500	2,629,266
Intergovernmental	-	-	-	-	2,700,000
Long term debt proceeds	-	-	-	-	500,000
Miscellaneous	2,548	7,404	-	2,930	
Total current year resources	\$ 2,057,829	\$ 2,163,454	\$ 2,431,225	\$ 2,322,530	\$ 5,838,766
Total resources	\$ 3,517,079	\$ 3,861,543	\$ 3,694,512	\$ 4,051,598	\$ 7,603,493
Expenditures	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Estimated FY 21-22	Proposed Budget FY 22-23
Personnel services	\$ 854,610	\$ 883,467	\$ 1,074,622	\$ 913,000	\$ 1,115,335
Materials & services	419,569	407,858	740,353	545,472	655,440
Capital outlay	288,068	547,907	1,042,000	671,351	4,430,700
Debt service					
2009 Principal CWSRF R06809 3/01 & 9/01	17,642	17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01	1,014	926	838	838	750
2013 Principal USNB 12/01	100,000	99,877	-		
2013 Interest USNB 6/01 & 12/01	3,705	1,233	-		
2020 Principal R809831 4/01 & 10/01			100,000	-	100,000
2020 Interest R809831 4/01 & 10/01					
Transfers	134,382	173,565	138,568	138,568	160,024
Contingency			580,489		1,123,602
Total expenditures	\$ 1,818,990	\$ 2,132,475	\$ 3,694,512	\$ 2,286,871	\$ 7,603,493
Ending working capital	\$ 1,698,089	\$ 1,729,068	\$ -	\$ 1,764,727	\$ -

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
41-000-003	Interest Earned	33,470	12,276	13,500	9,100	9,500
41-000-100	Miscellaneous	2,548	7,404	-	2,930	-
41-000-150	Intergovernmental Revenue	-	-	-	-	2,700,000
41-000-151	Long Term Debt Proceeds	-	-	-	-	500,000
41-000-220	User Fees	1,999,580	2,131,678	2,396,000	2,265,000	2,606,191
41-000-240	Hookup Fees	1,700	901	1,725	500	3,075
41-000-260	Infrastructure Insp Fees	20,531	11,196	20,000	45,000	20,000
	Total Revenue	2,057,829	2,163,454	2,431,225	2,322,530	5,838,766
	Wastewater Department Salaries	518,579	542,092	619,016	560,000	652,478
41-410-142	Overtime	3,603	2,356	16,855	1,000	15,877
41-410-146	Health Insurance	138,384	140,351	174,998	145,000	183,870
41-410-148	Retirement Benefits	143,574	147,147	188,988	160,000	194,544
41-410-150	Social Security	38,852	40,730	50,870	42,000	53,468
41-410-152	Workers Compensation	11,606	10,792	23,895	5,000	15,099
41-410-155	Taxable Fringe Benefits	12	-	-	-	-
	Total Personnel Services	854,610	883,467	1,074,622	913,000	1,115,335
41-410-200	Building/Facilities Maintenance	4,588	6,538	36,000	25,000	31,000
41-410-202	Equipment Maintenance	18,049	26,502	40,500	27,000	41,500
41-410-203	Maintenance Agreements	1,478	1,608	1,960	1,350	2,380
41-410-204	Vehicle Maintenance	5,775	2,455	10,000	7,500	10,000
41-410-205	Small Equipment	10,158	18,362	39,950	10,000	22,750
41-410-206	Fuel/Oil/Lube	8,884	8,231	13,350	10,000	19,550
41-410-216	Office Supplies	9,832	10,315	12,000	10,000	12,480
41-410-218	Operational Supplies	6,229	10,717	26,000	10,000	26,000
41-410-222	Lab Supplies	6,726	7,013	7,563	7,000	11,000
41-410-224	Chemicals	34,156	33,863	39,950	43,500	43,675
41-410-227	Electrical Operations	94,605	103,275	110,400	110,000	120,000
41-410-228	Utilities	5,678	7,466	7,740	6,500	7,740
41-410-229	Electrical Operations Pumps	5,447	6,075	6,000	4,800	6,000
41-410-230	Contractual/Professional Services	153,812	122,715	318,760	215,000	218,960
41-410-234	Miscellaneous	-	-	-	-	-
41-410-235	Property Tax	1,384	1,379	1,500	1,458	1,500
41-410-238	Insurance	-	-	-	-	-
41-410-240	Travel/Training	3,640	3,024	8,500	8,000	12,250
41-410-242	Dues/Fees/Subscriptions	20,184	24,485	24,980	21,000	30,305
41-410-244	Publications/Notices/Advertising	238	1,595	3,000	1,000	3,000
41-410-252	Uniforms/Safety	3,672	1,571	5,700	4,500	8,850
41-410-253	Sludge Disposal	14,187	10,000	17,500	15,364	17,500
41-410-254	Equipment Rental	10,846	670	9,000	6,500	9,000
	Total Materials & Services	419,569	407,858	740,353	545,472	655,440
41-410-300	Equipment	128,317	17,383	90,000	35,000	150,700
41-410-310	Infrastructure Upgrades	114,766	513,484	952,000	636,351	4,110,000
41-410-311	Equipment Replacement	44,985	17,040	-	-	170,000
	Total Capital Outlay	288,068	547,907	1,042,000	671,351	4,430,700
41-410-500	Vehicle Lease Principal	-	-	-	-	-
41-410-501	Vehicle Lease Interest	-	-	-	-	-
41-410-510	Principal USNB	100,000	99,877	-	-	-
41-410-511	Interest USNB	3,705	1,233	-	-	-
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	1,014	926	838	838	750
41-410-562	Principal DEQ Loan	-	-	-	-	-
41-410-564	Interest DEQ Loan	-	-	100,000	-	100,000
	Total Debt Services	122,361	119,678	118,480	18,480	118,392
41-410-418	Transfer to Unemployment	-	-	-	-	-
41-410-419	Transfer to General Fund ISF	134,382	173,565	138,568	138,568	160,024
	Total Transfers	134,382	173,565	138,568	138,568	160,024
41-410-600	Contingency	-	-	580,489	-	1,123,602
41-410-900	Unappropriated Ending Fund Balance	-	-	-	-	-
	Total Expenditures	1,818,990	2,132,475	3,694,512	2,286,871	7,603,493

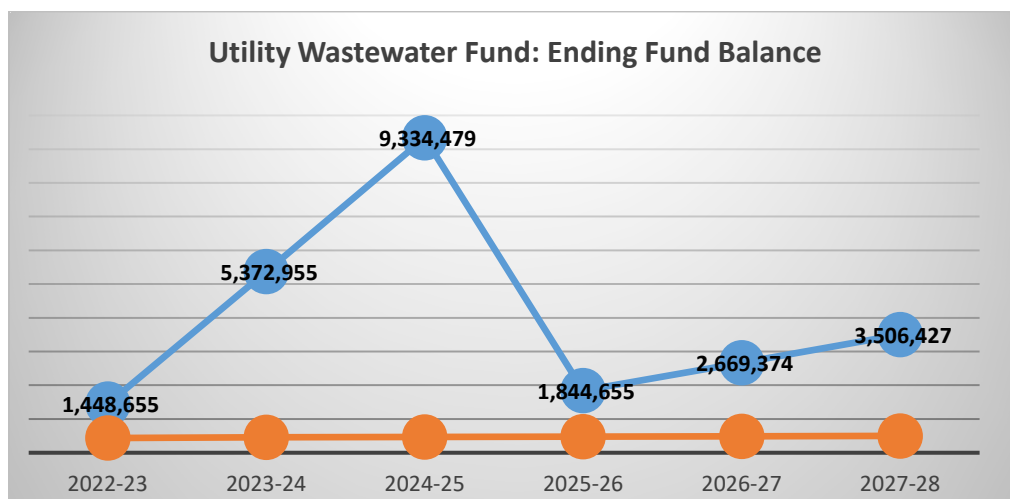
Utility Wastewater Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	1,650,005	1,698,089	2.91%
	Interest	44,000	12,276	-72.10%
	Charges for services	2,171,125	2,143,774	-1.26%
	Long term debt proceeds	1,200,000	-	-100.00%
	Miscellaneous	-	7,404	100.00%
	Current Revenue	3,415,125	2,163,454	-36.65%
	Transfers	-	-	0.00%
TOTAL RESOURCES		5,065,130	3,861,543	-23.76%
REQUIREMENTS				
	Personnel services	1,023,869	883,467	-13.71%
	Materials & services	688,153	407,858	-40.73%
	Capital outlay	1,361,396	547,907	-59.75%
	Operating Budget	3,073,418	1,839,232	-40.16%
	Debt service	119,803	119,678	-0.10%
	Total Expenditures	3,193,221	1,958,910	-38.65%
	Transfers	173,565	173,565	0.00%
	Contingency	898,344	-	-100.00%
TOTAL APPROPRIATIONS		4,265,130	2,132,475	-50.00%
	Unappropriated ending fund balance	800,000	-	-100.00%
TOTAL BUDGET		5,065,130	2,132,475	-57.90%

WASTEWATER FUND 10 YEAR HISTORY

WASTEWATER CIP						
Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Pump Replacement	25,000	25,000				
Emergency Replacement	50,000	50,000				
UV Upgrades	15,000	15,000				
Effluent & Control Upgrades	30,700	30,700				
Smith Road Pump Station	900,000	900,000				
Biosolids Dryer	2,200,000	2,200,000				
Emergency Repairs & Replacements	170,000	170,000				
Asset Management Software	30,000	30,000				
Phase 1 Improvements 72% of Project Total						
Phase I Engineering, Design, Legal & Admin Fees	2,500,000	510,000	652,185	652,185		
IPS Initial Improvements	60,000		45,000	15,000		
Headworks & Grit Chamber	2,250,000	500,000	1,687,500	125,000		
Aeration Basin & ML Flow Split	2,030,000		1,522,500	507,500		
Blower Building with Electrical Room	1,060,000		795,000	265,000		
UV Disinfection - Redundant Channel	590,000		442,500	147,500		
Effluent Pump Station Initial Improvements	570,000		427,500	142,500		
Civil Site Improvements	220,000		165,000	55,000		
SCADA Upgrades & New Electrical Service	800,000		600,000	200,000		
Phase 2 Improvements 72% of Project Total						
Phase 2 Engineering, Design, Legal & Admin Fees	2,000,000					2,000,000
Replace Influent Trunk Sewer	200,000					200,000
New Influent Pump Station	1,360,000					1,360,000
Secondary Clarifier & RAS/WAS Improvements	1,930,000					1,930,000
Aerobic Digester Rehabilitation	1,170,000					1,170,000
UV Disinfection - Replace Existing Equipment	470,000					470,000
Effluent Pump Station, Outfall & Diffuser	1,910,000					1,910,000
New Lab, Renovation of Existing Admin Facility	900,000					900,000
Civil Site Improvements	50,000					50,000
Total	\$ 23,490,700	\$ 4,430,700	\$ 6,337,185	\$ 2,109,685	\$ -	\$ 9,990,000

5 Year Projection

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Utility Wastewater Fund							
.	Beginning balance	2,063,287	1,448,655	5,372,955	9,334,479	1,844,655	2,669,374
	Revenues	5,838,766	5,906,670	5,987,145	2,882,356	2,939,831	2,998,456
	Personal services	1,088,842	1,155,179	1,184,059	1,213,660	1,244,002	1,275,102
	Materials and services	655,440	668,549	681,920	695,558	709,469	723,659
	Capital outlay	4,430,700	-	-	8,302,320	-	-
	Debt service	118,392	17,642	17,642	17,642	17,642	17,642
	Transfers out	160,024	141,000	142,000	143,000	144,000	145,000
	Net	1,448,655	5,372,955	9,334,479	1,844,655	2,669,374	3,506,427
	Goal	436,071	455,932	466,495	477,305	488,368	499,690
	Over/(short)	1,012,584	4,917,023	8,867,985	1,367,351	2,181,006	3,006,737



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 new 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:

Completing the engineering and begin construction of the Phase I improvements will be on the top priorities.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure

Update Public Works Design Standards

Capacity Upgrades- Treatment & Collections

Update Public Works Design Standards

Wastewater SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Phase I Facility Improvement Design												
Capacity Upgrades-Treatment & Collections												
Update SDC's/Fees												

BUDGET NOTES:

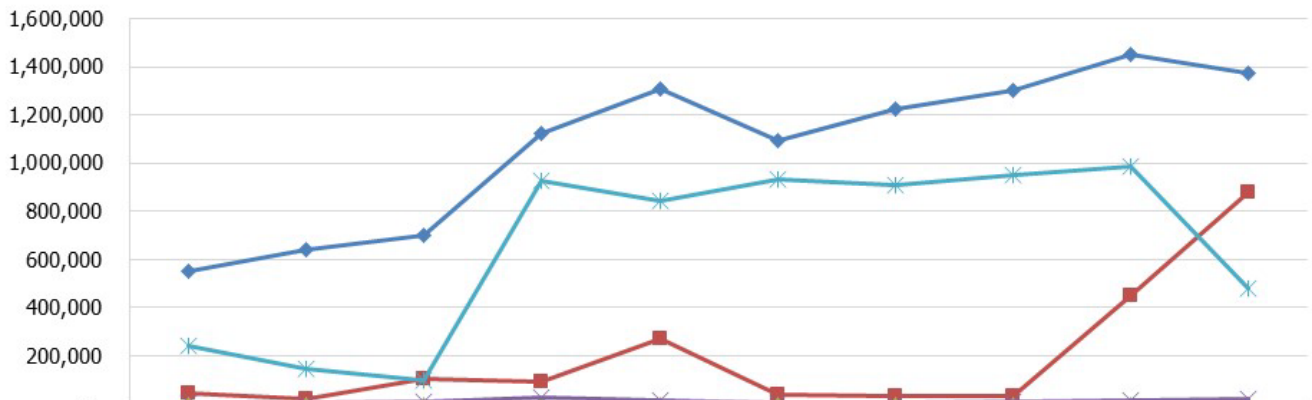
The Wastewater SDC fund has a beginning cash position of \$1,156,652. The City anticipates receiving \$6,100 in interest income and \$213,733 in SDC fees. Total resources for the fund are \$1,376,485. Capital outlay is anticipated to be \$878,000. The fund contains a transfer to the General Fund of \$19,236 for administrative costs and a contingency of \$479,249.

<i>Wastewater SDC 55</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget
					FY 22-23
Working capital carryover	\$ 1,052,147	\$ 1,180,581	\$ 1,265,868	\$ 1,260,634	\$ 1,156,652
Current year resources					
Interest	\$ 23,225	\$ 8,993	\$ 10,000	\$ 6,100	\$ 6,100
System development charges - reimbursement	29,431	22,700	34,627	11,100	42,747
System development charges - extra capacity	117,723	90,801	138,506	44,400	170,986
Total current year resources	\$ 170,379	\$ 122,494	\$ 183,133	\$ 61,600	\$ 219,833
Total resources	\$ 1,222,526	\$ 1,303,075	\$ 1,449,001	\$ 1,322,234	\$ 1,376,485
	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget
					FY 22-23
Capital outlay	\$ 35,514	\$ 34,682	\$ 448,000	\$ 150,000	\$ 878,000
Transfers	6,431	7,759	15,582	15,582	19,236
Contingency			985,419		479,249
Total expenditures	\$ 41,945	\$ 42,441	\$ 1,449,001	\$ 165,582	\$ 1,376,485
Ending working capital	\$ 1,180,581	\$ 1,260,634	\$ -	\$ 1,156,652	\$ -

Wastewater SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
55-000-003	Interest Earned	23,225	8,993	10,000	6,100	6,100
55-000-992	Sewer SDC Reimbursements	29,431	22,700	34,627	11,100	42,747
55-000-993	Sewer SDC Ext. Cap. Improv	117,723	90,801	138,506	44,400	170,986
55-000-994	Long Term Debt Proceeds	-	-	-	-	-
	Total Revenue	170,379	122,494	183,133	61,600	219,833
55-550-314	Sewer Extra Capacity Improv.	35,514	34,682	100,000	-	100,000
55-550-316	Wastewater Reimbursement	-	-	-	-	-
55-550-326	Council Approved Projects	-	-	348,000	150,000	778,000
	Total Capital Outlay	35,514	34,682	448,000	150,000	878,000
55-550-409	Transfer to GF SDC Admin.	6,431	7,759	15,582	15,582	19,236
	Total Transfers	6,431	7,759	15,582	15,582	19,236
55-550-600	Contingency	-	-	985,419	-	479,249
	Total Expenditures	41,945	42,441	1,449,001	165,582	1,376,485

Wastewater SDC Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2020-21	2020-21	vs. Actual
RESOURCES				
	Beginning Fund Balances	1,174,761	1,180,581	0.50%
	Interest	26,000	8,993	-65.41%
	System development charges	155,189	113,501	-26.86%
	Current Revenue	181,189	122,494	-32.39%
	Transfers	-	-	0.00%
	TOTAL RESOURCES	1,355,950	1,303,075	-3.90%
REQUIREMENTS				
	Capital outlay	400,000	34,682	-91.33%
	Operating Budget	400,000	34,682	-91.33%
	Debt services	-	-	0.00%
	Total Expenditures	400,000	34,682	-91.33%
	Transfers	7,759	7,759	0.00%
	Contingency	948,191	-	-100.00%
	TOTAL APPROPRIATIONS	1,355,950	42,441	-96.87%
	TOTAL BUDGET	1,355,950	42,441	-96.87%

WASTEWATER SDC FUND 10 YEAR HISTORY



	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Resources	554,366	641,694	700,163	1,121,205	1,307,211	1,094,383	1,222,526	1,303,075	1,449,001	1,376,485
Capital Outlay	43,660	21,022	107,254	94,174	271,953	40,159	35,514	34,682	448,000	878,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	1,443	3,682	7,458	26,725	17,771	2,077	6,431	7,759	15,582	19,236
Contingency	244,241	148,310	100,532	929,636	844,364	935,443	910,076	948,191	985,419	479,249

WASTEWATER SDC CIP						
Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Wastewater Capacity Upgrades	100,000	100,000				
Smith Road Pump Station 24% eligibility	96,000	288,000				
Phase 1 Improvements 28% of Project Total						
Phase I Engineering, Design, Legal & Admin Fees	515,340	275,000	240,340			
Phase 1 Construction	2,061,360	215,000	500,000	500,000	500,000	651,340
IPS Initial Improvements			-			
Headworks & Grit Chamber			-			
Aeration Basin & ML Flow Split			-			
Blower Building with Electrical Room			-			
UV Disinfection - Redundant Channel			-			
Effluent Pump Station Initial Improvements			-			
Civil Site Improvements			-			
SCADA Upgrades & New Electrical Service			-			
Phase 2 Improvements 28% of Project Total						
Phase 2 Engineering, Design, Legal & Admin Fees	645,680					645,680
New Influent Pump Station	364,000					364,000
Secondary Clarifier & RAS/WAS Improvements	514,640					514,640
Replace Influent Gravity Sewer	53,200					53,200
UV Disinfection - Replace Existing Equipment	124,880					124,880
New Lab, Renovation of Existing Admin Facility	240,240					240,240
Effluent Pump Station, Outfall & Diffuser	509,600					509,600
Aerobic Digester Rehabilitation	313,600					313,600
Biosolids Dryer	448,560					448,560
Civil Site Improvements	14,280					14,280
Total	6,001,380	878,000	740,340	500,000	500,000	3,880,020

5 Year Projection

Note: Additional resources will be required in year 2023-2024

		Budget	Projected				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Wastewater SDC Fund							
	Beginning balance	1,265,868	588,465	(1,683,022)	(1,629,561)	(1,575,615)	(4,749,859)
	Revenues	219,833	55,692	55,952	56,463	56,978	57,499
	Capital outlay	878,000	2,324,700	-	-	3,228,680	-
	Transfers out	19,236	2,479	2,491	2,516	2,541	2,567
	Net	588,465	(1,683,022)	(1,629,561)	(1,575,615)	(4,749,859)	(4,694,927)

GENERAL OBLIGATION DEBT SERVICE FUND 45

PURPOSE:

The General Obligation Debt Service fund is a dedicated fund used to account for property taxes levied to pay bonded debt approved by voters. The property tax levy is based on the amount of funds needed to make the debt service payment. The last loan payment was made in Fiscal Year 18-19; therefore, this fund is now inactive.

General Obligation Debt Service Fund 45					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget FY 22-23
Working capital carryover	\$ 23,956	\$ -	\$ -	\$ -	\$ -
Current year resources					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	192	-	-	-	-
Total current year resources	\$ 192	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 24,148	\$ -	\$ -	\$ -	\$ -
Expenditures	Actual	Actual	Budget	Estimated	Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Budget FY 22-23
Materials & services	\$ 24,148	\$ -	\$ -	\$ -	\$ -
Debt service					
1978 Principal Water GO 01-0507801 2/01	-	-	-	-	-
1978 Interest Water GO 01-0507801 2/01	-	-	-	-	-
1991 Principal Sewer GO B92001A 12/01	-	-	-	-	-
1991 Interest Sewer GO B92001A 12/01	-	-	-	-	-
Transfers	-	-	-	-	-
Contingency			-		-
Total expenditures	\$ 24,148	\$ -	\$ -	\$ -	\$ -
Other requirements					
Unappropriated ending fund balance	\$ -	\$ -	\$ -	\$ -	
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ -	\$ -	\$ -	\$ -	\$ -

Bonded Debt Service Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
45-000-001	Taxes Necessary To Balance	-	-	-	-	-
45-000-002	Delinquent Taxes	-	-	-	-	-
45-000-003	Interest Earned	192	-	-	-	-
	Total Revenue	192	-	-		
45-450-234	Miscellaneous	24,148	-	-	-	-
	Total Materials & Services	24,148	-	-		
45-450-500	Water - Principal	-	-	-	-	-
45-450-501	Water - Interest	-	-	-	-	-
	Total Debt Services	-	-	-		
45-450-600	Contingency	-	-	-	-	-
45-450-900	Unappropriated Ending Fund	-	-	-	-	-
	Total Expenditures	24,148	-	-	-	-

City of Scappoose									
Schedule of Projected Long-term Debt									
					Outstanding			Outstanding	
	Interest	Date of	Fiscal Year	July 1,				June 30,	Due Within
	Rates	Issue	of Maturity	2022	Issued	Paid		2023	One Year
PRINCIPAL TRANSACTIONS									
General Obligations									
Capital Leases				\$ -	-	\$ -		-	\$ -
Enterprise Obligations									
Dutch Canyon Waterline Loan	3.68%	2010	2031	550,577	-	61,178		489,399	63,429
Water Plant Phase 1 & 2	4.43%	2002	2028	620,844	-	90,659		530,185	96,403
Water Storage Reservoirs	1.00%	2004	2036	1,923,804	-	138,563		1,785,241	139,949
Wastewater DEQ Loan R06809	0.00%	2011	2031	158,768		17,642		141,126	17,642
Wastewater DEQ Loan R80931	1.88%	2020	2050			-		-	-
Capital Leases	3.65%	2015	2022	40,677		40,677		-	-
Subtotal				\$ 3,294,670	\$ -	\$ 348,719	\$ 2,945,951	\$ 317,423	
INTEREST TRANSACTIONS									
	Interest	Date of	Fiscal Year	July 1,				June 30,	Due Within
	Rates	Issue	of Maturity	2022	Issued	Paid		2023	One Year
General Obligations									
Capital Leases	5.20%	2018	2022	1,097	-	1,097		-	-
Enterprise Obligations									
Dutch Canyon Waterline Loan	3.68%	2010	2031	94,194	-	20,261		73,933	18,010
Water Plant Phase 1 & 2	4.43%	2002	2028	107,101	-	29,490		77,611	25,184
Water Storage Reservoirs	1.00%	2004	2036	138,054	-	19,238		118,816	17,852
Wastewater DEQ Loan R06809	0.00%	2011	2031					-	-
Wastewater DEQ Loan R80931	1.88%	2020	2050					-	1
Capital Leases				-		-		-	-
Subtotal				\$ 340,446	\$ -	\$ 70,086	\$ 270,360	\$ 61,047	
Grand Total				\$ 3,635,116	\$ -	\$ 418,806	\$ 3,216,311	\$ 378,470	

City of Scappoose			
Fiscal Year 2022-2023			
Fund Transfers			
	Transfers in		Transfers out
General Fund	\$ 732,820	\$	190,119
Law Enforcement Fund	-		-
Watts House Fund	-		-
PEG Fund	-		-
Building Fund	-		43,298
Street Fund	-		118,040
Foot Paths and Bike Trail Fund	25,000		-
Storm Drainage Fund	-		-
Storm Drainage SDC Fund	-		2,806
Street SDC Fund	-		9,533
Parks SDC Fund	-		6,708
Pool Fund	-		-
Unemployment Fund	-		
Water Fund	-		243,196
Water SDC Fund	104,530		19,390
Wastewater Fund	-		160,024
Wastewater SDC Fund	-		19,236
General Fund	-		-
Urban Renewal			50,000
	\$ 862,350	\$	862,350

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.