



# SCAPPOOSE

*Oregon*

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*Small Town, Big Community*

## Urban Renewal District Fiscal Year 2022-2023 Annual Budget



CITY OF SCAPPOOSE

[www.ci.scappoose.or.us](http://www.ci.scappoose.or.us)

2022-2023 Annual Budget  
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# Budget Committee Members

<u>Member</u>	<u>Term Expires</u>
Mayor Scott Burge	December 2022
Director Megan Greisen	December 2024
Director Jeannet Santiago	December 2022
Director Brandon Lesowske	December 2022
Director Peter McHugh	December 2024
Director Tyler Miller	December 2024
Director 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
<u>Budget Officer</u>	
Alexandra Rains	

Administered by:  
City of Scappoose  
33568 E Columbia Avenue  
Scappoose OR 97056  
[www.ci.scappoose.or.us](http://www.ci.scappoose.or.us)

# 2022-2023 Urban Renewal District Budget Message

March 23, 2022

Dear Urban Renewal Agency Chair, Vice Chair and Agency Members:

It is my pleasure to submit the proposed 2022-2023 Budget for the Scappoose Urban Renewal District for your consideration. The District is newly established, having become effective in December of 2019, and this is the third budget ever prepared.

City Staff's efforts to establish the District – at the direction of Scappoose City Council – began in earnest in 2018 with the hiring of ECONorthwest and Tiberius Solutions, LLC to complete an urban renewal feasibility study to evaluate the benefits and drawbacks of using urban renewal as a tool to invest in infrastructure and other needed community projects in the City's industrial areas and downtown commercial core. The results of the feasibility study were encouraging to Council and they instructed staff to pursue development of an Urban Renewal Area.

Working with the same consultant team, staff completed an extensive public involvement process and completed the Urban Renewal Plan and Report. These documents were presented to City Council for a first reading on October 21, 2019 and then for a final vote to approve on November 19, 2019 by a non-emergency Ordinance.

The Scappoose Urban Renewal Plan Area consists of approximately 475.8 acres (418.87 acres of land in parcels and 56.93 acres of public rights-of-way) and it is anticipated that the Plan will take 30 years of tax increment collections to implement. The Goals of the Plan, which represent its basic intents and purposes and are reflected in all of the projects identified for implementation, are as follows:

1. Improve transportation, water, wastewater, and stormwater infrastructure to support job growth
2. Promote the emergence of a vibrant town center as a civic and cultural hub for Scappoose that is connected to surrounding neighborhoods and employment areas
3. Encourage redevelopment and infill in the town center
4. Support the growth and retention of local businesses

Given the recent establishment of the District, the 2022-2023 Budget reflects that there are not yet enough funds to undertake the Water, Wastewater, Transportation and Property Owner Incentives Projects identified in the Plan and Report. However, there are funds available for business incentives to include a mixture of storefront improvement and new development grants, programs which the Agency has just finished developing. The District will incur some administrative costs by engaging an urban renewal consultant to assist on an as needed basis and an auditor to review the District's budget. Most of the funds received, however, will be placed in appropriate reserves to accumulate over the next several years until they can be used for specific projects.

In summary, the Scappoose Urban Renewal District was recently established following a lengthy public process, and spending during the 2022-2023 Budget year will be confined to the

newly developed business incentives and applicable administration efforts, while the funds necessary to complete future projects identified in the Plan and Report begin to accumulate. Although the District may be off to a gradual start, the long-term benefits of increased investment in the City's infrastructure and the local Business Community will be well worth the wait.

Respectfully submitted,  
Alexandra Rains, MPA  
Budget Officer  
City of Scappoose

## **I. INTRODUCTION**

The Scappoose Urban Renewal Plan ("Plan") was developed for the Scappoose City Council ("City Council") with input from a Technical Advisory Committee ("TAC") that was formed for this purpose. Pursuant to the Scappoose City Charter, this Plan went into effect upon adoption by the City Council in December 2019.

### **A. PLAN OVERVIEW**

The City of Scappoose hired ECONorthwest and Tiberius Solutions, LLC in 2018 to complete an urban renewal feasibility study to evaluate the benefits and drawbacks of using urban renewal as a tool to invest in infrastructure and other needed community projects in the City's industrial areas and downtown commercial core. After review of the feasibility study by the City Council, a team of ECONorthwest, Tiberius Solutions, LLC and Elaine Howard Consulting, LLC was hired to complete the Plan and Report Accompanying the Scappoose Urban Renewal Plan ("Report").

As part of the preparation of the Plan and Report, a TAC was formed to review the boundary, projects and financial components of the urban renewal plan and report. The TAC met three times and provided direct input into the preparation of the Plan and Report. The City Council was briefed and provided input in March and May of 2019 and again when the formation of the Scappoose Urban Renewal Agency ("Agency") came before them for action in June of 2019.

An urban renewal survey was posted to the city website and received over 160 responses. A Town Hall was held in March 2019. This information was shared with both the TAC and the City Council.

During the same time period as the preparation of the Plan and Report, Zimmer Gunsul Frasca ("ZGF") worked with staff and the community to prepare urban design concepts to be incorporated in future planning within the potential urban renewal area. These concepts were shared with the TAC and City Council.

The Scappoose Urban Renewal Plan Area ("Plan Area"), shown in Figure 1, consists of approximately 475.8 total acres: 418.87 acres of land in parcels and 56.93 acres of public rights-of-way. It is anticipated that the Plan will take 30 years of tax increment collections to implement. The maximum amount of indebtedness (amount of TIF for projects and programs) that may be issued for the Plan is \$37,000,000.

Goals for this Plan are intended to guide TIF investment in the Plan Area over the life of the Plan. The project category descriptions and list of projects are intended to aid future decision makers when considering how best to expend funds generated by TIF. The Plan is to be administered by the Agency. Substantial amendments to the Plan must be approved by City Council as outlined in Section VII. All amendments to the Plan are to be listed numerically on the front page of the Plan and then incorporated into the Plan document and noted by footnote with an amendment number and adoption date.

The Plan contains the information required to meet the standards of ORS 457.085(2).

- (2) An urban renewal plan proposed by an urban renewal agency shall include all of the following:
  - (a) A description of each urban renewal project to be undertaken.
  - (b) An outline for the development, redevelopment, improvements, land acquisition, demolition and removal of structures, clearance, rehabilitation or conservation of the urban renewal areas of the plan.
  - (c) A map and legal description of the urban renewal areas of the plan.
  - (d) An explanation of its relationship to definite local objectives regarding appropriate land uses and improved traffic, public transportation, public utilities, telecommunications utilities, recreational and community facilities and other public improvements.
  - (e) An indication of proposed land uses, maximum densities and building requirements for each urban renewal area.
  - (f) A description of the methods to be used for the temporary or permanent relocation of persons living in, and businesses situated in, the urban renewal area of the plan.

(g) An indication of which real property may be acquired and the anticipated disposition of said real property, whether by retention, resale, lease or other legal use, together with an estimated time schedule for such acquisition and disposition.

(h) If the plan provides for a division of ad valorem taxes under ORS 457.420 to 457.460, the maximum amount of indebtedness that can be issued or incurred under the plan.

(i) A description of what types of possible future amendments to the plan are substantial amendments and require the same notice, hearing and approval procedure required of the original plan under ORS 457.095 as provided in ORS 457.220, including but not limited to amendments:

(A) Adding land to the urban renewal area, except for an addition of land that totals not more than one percent of the existing area of the urban renewal area.

(B) Increasing the maximum amount of indebtedness that can be issued or incurred under the plan.

(j) For a project which includes a public building, an explanation of how the building serves or benefits the urban renewal area.

The relationship between the sections of the Plan and the ORS 457.085 requirements is shown in Table 1. The specific reference in the table below is the section of this Plan that primarily addresses the statutory reference. There may be other sections of the Plan that also address the statute.

**Table 1 - Statutory References**

<b>Statutory Requirement</b>	<b>Plan Section</b>
ORS 457.085(2)(a)	V, VI
ORS 457.085(2)(b)	V, VI
ORS 457.085(2)(c)	XIII
ORS 457.085(2)(d)	XI
ORS 457.085(2)(e)	XI
ORS 457.085(2)(f)	IX
ORS 457.085(2)(g)	VIII
ORS 457.085(2)(h)	III
ORS 457.085(2)(i)	VII
ORS 457.085(2)(j)	Not applicable

**B. URBAN RENEWAL OVERVIEW**

Urban renewal allows for the use of tax increment financing, a financing source that is unique to urban renewal, to fund its projects. Tax increment revenues, the amount of property taxes generated by the increase in total assessed values in the urban renewal area from the time the urban renewal area is first established, are used to repay borrowed funds. The borrowed funds are used to pay for urban renewal projects and cannot exceed the maximum indebtedness amount set by the urban renewal plan.

The purpose of urban renewal is to improve specific areas of a city that are poorly developed or underdeveloped, called blighted areas in ORS 457. These areas can have old or deteriorated buildings, public spaces that need improvements, streets and utilities in poor condition, a complete lack of streets and utilities altogether, or other obstacles to development. In general, urban renewal projects can include construction or improvement of streets, utilities, and other public facilities; assistance for rehabilitation or redevelopment of property; acquisition and re-sale of property (site assembly) from willing sellers; and improvements to public spaces. The Plan Area meets the definition of blight due to its infrastructure deficiencies and underdeveloped properties. These blighted conditions are specifically cited in the ordinance adopting the Plan and described in detail in the accompanying Report.

The Report accompanying the Plan contains the information required by ORS 457.085, including:

- (3) An urban renewal plan shall be accompanied by a report which shall contain:
- (a) A description of physical, social and economic conditions in the urban renewal areas of the plan and the expected impact, including the fiscal impact, of the plan in light of added services or increased population;
  - (b) Reasons for selection of each urban renewal area in the plan;
  - (c) The relationship between each project to be undertaken under the plan and the existing conditions in the urban renewal area;
  - (d) The estimated total cost of each project and the sources of moneys to pay such costs;
  - (e) The anticipated completion date for each project;
  - (f) The estimated amount of money required in each urban renewal area under ORS 457.420 to 457.460 and the anticipated year in which indebtedness will be retired or otherwise provided for under ORS 457.420 to 457.460;
  - (g) A financial analysis of the plan with sufficient information to determine feasibility;
  - (h) A fiscal impact statement that estimates the impact of the tax increment financing, both until and after the indebtedness is repaid, upon all entities levying taxes upon property in the urban renewal area; and
  - (i) A relocation report which shall include:
    - (A) An analysis of existing residents or businesses required to relocate permanently or temporarily as a result of agency actions under ORS 457.170;
    - (B) A description of the methods to be used for the temporary or permanent relocation of persons living in, and businesses situated in, the urban renewal area in accordance with ORS 35.500 to 35.530; and
    - (C) An enumeration, by cost range, of the existing housing units in the urban renewal areas of the plan to be destroyed or altered and new units to be added.

**II. MAXIMUM INDEBTEDNESS**

Maximum indebtedness is the total amount of money that can be spent on projects, programs and administration throughout the life of the Plan. The maximum amount of indebtedness that may be issued or incurred under the Plan, based upon good faith estimates of the scope and costs of projects in the Plan and the schedule for their completion is \$37,000,000 (thirty-seven million dollars). This amount is the principal of such indebtedness and does not include interest or indebtedness incurred to refund or refinance existing indebtedness or interest earned on bond proceeds.

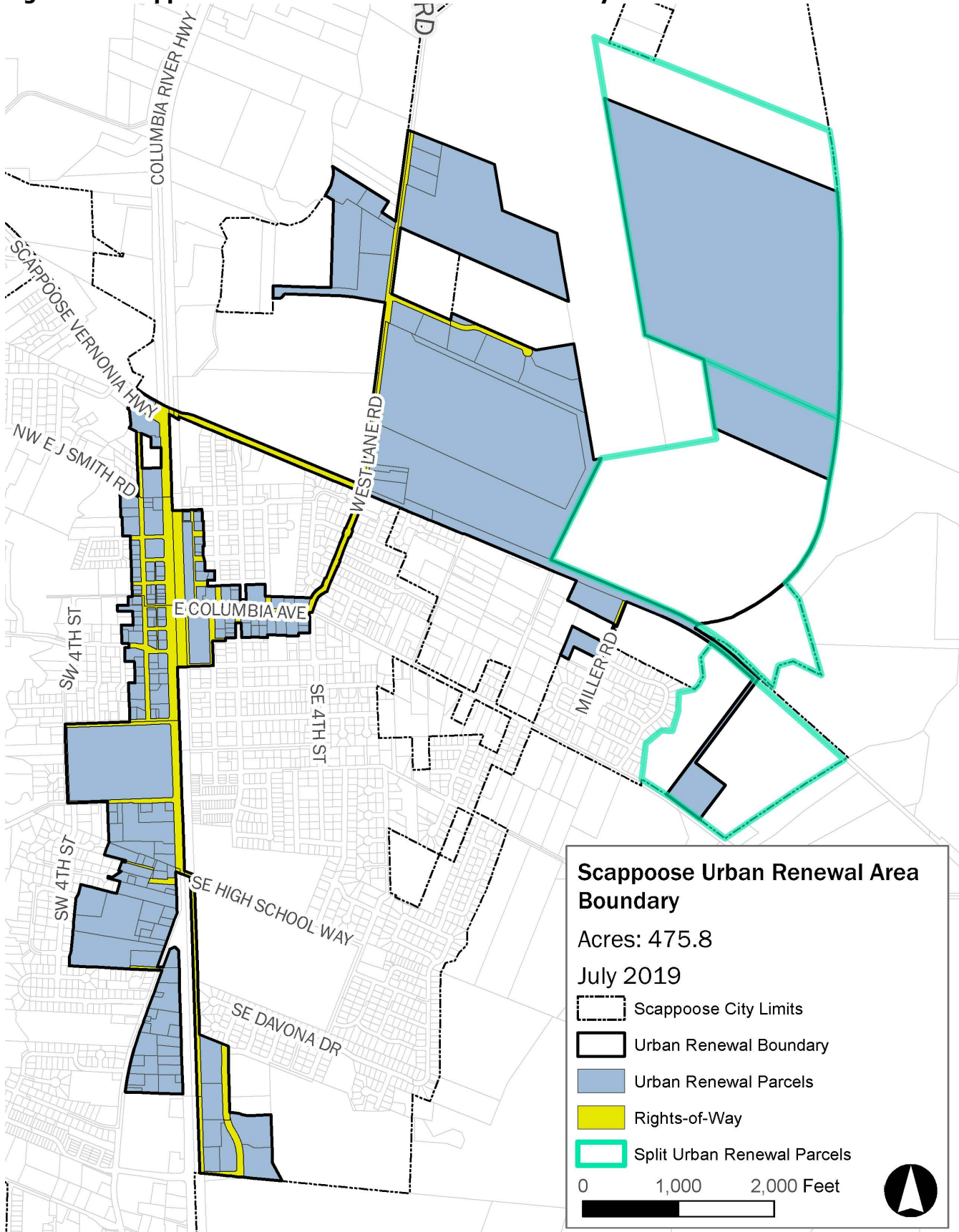
**III. PLAN GOALS**

The goals of the Plan represent its basic intents and purposes. The urban renewal projects identified in Sections V and VI of the Plan are the specific means of achieving the goals. The goals will be pursued as economically as is feasible and at the discretion of the Agency.

- Goal 1. Improve transportation, water, wastewater and stormwater infrastructure to support job growth.
- Goal 2. Promote the emergence of a vibrant town center as a civic and cultural hub for Scappoose that is connected to surrounding neighborhoods and employment areas.
- Goal 3. Encourage redevelopment and infill in the town center.
- Goal 4. Support the growth and retention of local businesses.



**Figure 1 – Scappoose Urban Renewal Plan Area Boundary**



Source: ECONorthwest

## **Agency Members**

In the 2022-2023 budget year the Agency Directors are: Mayor Scott Burge, Megan Griesen, Brandon Lesowske, Peter McHugh, Tyler Miller, Josh Poling and Jeannet Santiago.

The Agency Board of Directors 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 District Budget.

## **Budget Committee**

Meets in May in the Council Chambers.

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

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

The budget process usually begins in February, when staff submit their budget requests to the Agency. The Finance Administrator then prepares the base budget, which provides for the minimum level to maintain services. In March, the Agency Manager works with staff to devise a proposed budget. When the Agency Manager is ready to present the budget and the budget message a "Notice of Budget Meeting" is published in the paper. The Agency's 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 Board of Directors for final adoption.

## **Urban Renewal Agency Fund Structure and Description**

The Agency'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. The Agency's budget is prepared using the modified accrual basis of budgeting and accounting. This means revenues are recognized when they become measurable and available expenditures are recognized when liabilities are incurred.

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

Departments: Administration Department (98-980)  
Business & Property Owners Incentives Department (98-981)  
Transportation Department (98-982)  
Wastewater Improvement Department (98-983)  
Water Improvement Department (98-984)  
Non-Departmental (98-999)

## **Urban Renewal Agency Budget Process Overview**

### **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 Agency. Preparation of the budget begins in February, with projection of Agency reserves and revenues. At that time, staff are asked to estimate expenditures for the remainder of the current year, and then submit a request for the coming year. The Agency 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 Agency Directors and an equal number of citizens, meets publicly to review the budget document as proposed by the Agency Manager. Public hearings are conducted to obtain public comment, and the Agency's Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented.

The budget, as approved by the Agency's 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. Prior to June 30, an advertised public hearing is held before the Agency Board to consider the proposed budget as approved by the Agency's Budget Committee. The Agency Board 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 Agency Board 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 Agency Board must publish the proposed action and hold a public hearing.

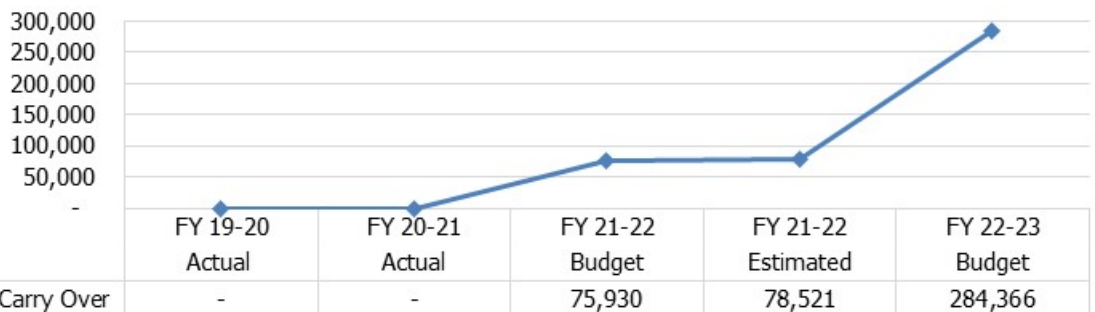
### **Annual Audit**

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. Steve Tuchscherer, CPA, of Umpqua Valley Financial, is our current Auditor. The financial statements of the Agency are prepared in accordance with generally accepted government accounting principles.

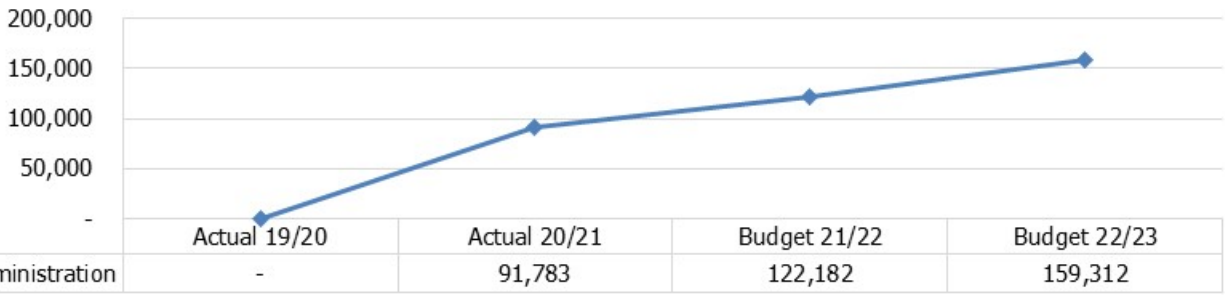
### URBAN RENEWAL AGENCY-WIDE FINANCIAL OVERVIEW

		ADOPTED 2021-22	ESTIMATED 2021-22	PROPOSED 2022-23	PROPOSED vs. ADOPTED
<b>RESOURCES</b>					
	Beginning Fund Balances	75,930		284,366	100.00%
	Property taxes	122,082	227,000	158,312	29.68%
	Interest	100	700	1,000	900.00%
	Intergovernmental revenue				0.00%
	Loan proceeds				0.00%
	Miscellaneous				0.00%
	Current Revenue	122,182	227,700	159,312	30.39%
	Transfers	-	-	-	0.00%
<b>TOTAL RESOURCES</b>		<b>198,112</b>	<b>227,700</b>	<b>443,678</b>	<b>123.95%</b>
<b>REQUIREMENTS</b>					
	Administration	53,945	23,036	87,400	62.02%
	Business & property owner incentives	37,818	-	65,956	100.00%
	Transportation	-	-	-	0.00%
	Wastewater improvements	-	-	-	0.00%
	Water improvements	-	-	-	0.00%
	Operating Budget	91,763	23,036	153,356	67.12%
	Debt Service	-	-	-	0.00%
	Total Expenditures	91,763	23,036	153,356	67.12%
	Contingencies	106,349	-	290,322	172.99%
<b>TOTAL APPROPRIATIONS</b>		<b>198,112</b>	<b>23,036</b>	<b>443,678</b>	<b>240%</b>
<b>TOTAL BUDGET</b>		<b>198,112</b>	<b>23,036</b>	<b>443,678</b>	<b>123.95%</b>

### WORKING CAPITAL CARRY OVER



### URBAN RENEWAL AGENCY REVENUE HISTORY



### Where Does the Property Tax Money Go?

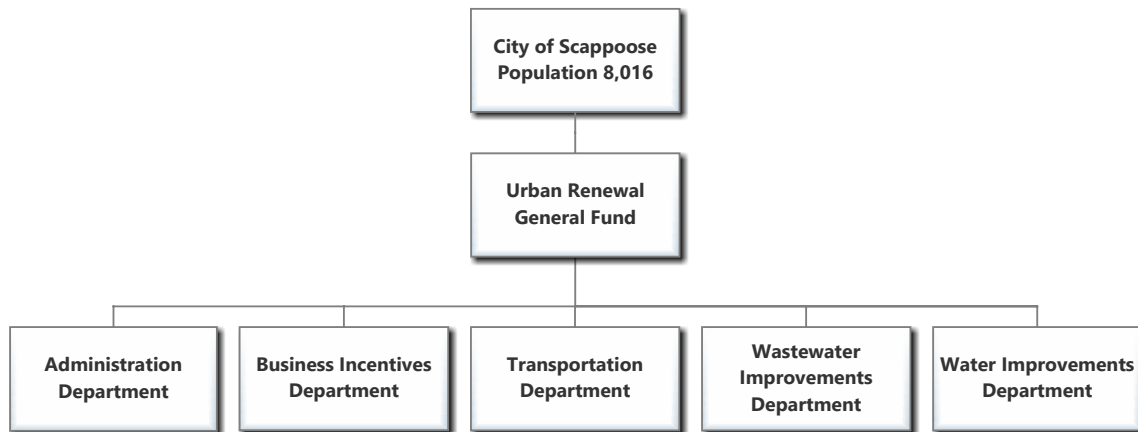


Administration, 40%

Business Incentives, 42%

Transfers, 18%

## URBAN RENEWAL AGENCY GENERAL FUND 98



### **PURPOSE:**

The Urban Renewal General Fund consists of revenue collected from property taxes and interest income.

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

To ensure the Urban Renewal District operates efficiently and in accordance with applicable City, State, and Federal laws.

### **BUDGET NOTES:**

#### **Revenue**

The Urban Renewal General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are tax increment revenues.

The Urban Renewal General Fund accounts for the resources of the whole District, which was established in 2019 and this will be the third year that it will receive Tax Increment Financing revenues. The budget is calculated using the formula outlined in Oregon Revised Statutes. Collections from the current year's tax increment revenues for the District are projected to be \$158,312. Columbia County collects all property taxes and distributes collections for the District's certified tax dollars back to the District.

Interest income for the year is estimated at \$1,000. The District places the vast majority of its funds in the state local government investment pool. Total amount of revenue for the Urban Renewal District General Fund is projected to be \$159,312.

#### **Expenditures**

Within the General Fund, the District expects to expend \$443,678. These expenditures are budgeted into the following departments: Administration \$87,400, Business & Property Owners Incentives \$65,956, and Contingency \$290,322.

City of Scappoose Urban Renewal Agency

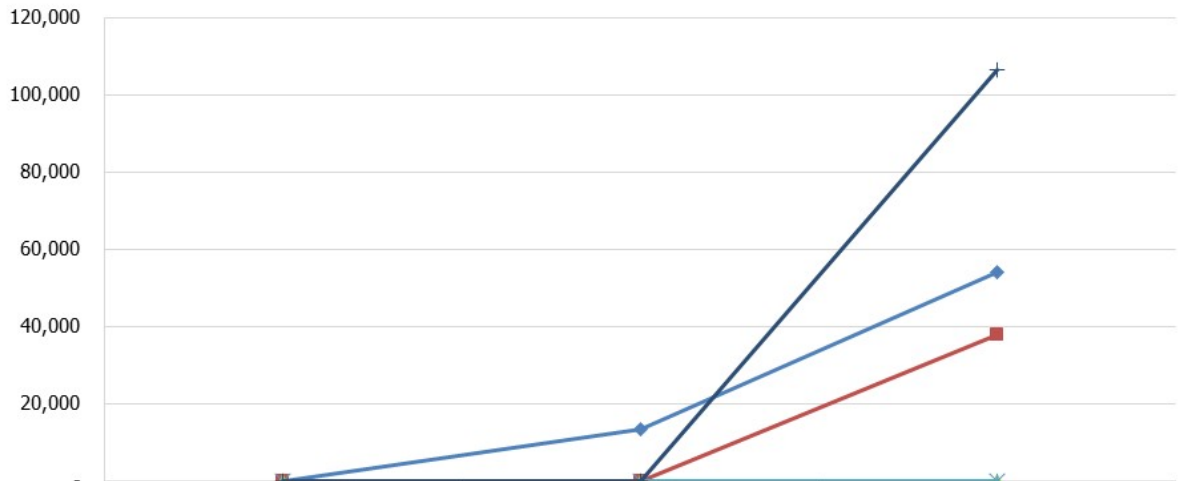
<b>Urban Renewal Agency General Fund 98</b>							
<b>Resources</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Budget FY 21-22</b>	<b>Estimated FY 21-22</b>	<b>Proposed Budget FY 22-23</b>	<b>Approved Budget FY 22-23</b>	<b>Adopted Budget FY 22-23</b>
Working capital carryover	-	-	75,930	73,521	262,830	262,830	262,830
Current year resources							
Property taxes		91,593	122,082	227,000	158,312	158,312	158,312
Interest		190	100	700	1,000	1,000	1,000
Intergovernmental revenue				1,181			
Loan proceeds							
Miscellaneous							
Transfers							
<b>Total current year resources</b>	-	91,783	122,182	228,881	159,312	159,312	159,312
<b>Total resources</b>	-	91,783	198,112	302,402	422,142	422,142	422,142
<b>Expenditures</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Budget FY 21-22</b>	<b>Estimated FY 21-22</b>	<b>Proposed Budget FY 22-23</b>	<b>Approved Budget FY 22-23</b>	<b>Adopted Budget FY 22-23</b>
Administration	-	18,262	70,481	39,572	87,400	87,400	87,400
Business & property owner incentives	-	-	37,818	-	65,956	65,956	65,956
Transportation	-	-	-	-	-	-	-
Wastewater improvements	-	-	-	-	-	-	-
Water improvements	-	-	-	-	-	-	-
Contingency			89,813		268,786	268,786	268,786
<b>Total expenditures</b>	-	18,262	198,112	39,572	422,142	422,142	422,142
<b>Other requirements</b>							
Unappropriated ending fund balance	-	-	-	-	-	-	-
<b>Total other requirements</b>	-	-	-	-	-	-	-
<b>Ending available working capital</b>	-	<b>73,521</b>	-	<b>262,830</b>	-	-	-

<b>UR General Fund Revenue Line Item Detail</b>		<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Budget FY 21-22</b>	<b>Estimated FY 21-22</b>	<b>Budget FY 22-23</b>
<b>Account</b>	<b>Description</b>					
98-000-001	Taxes Necessary to Balance	-	91,593	122,082	224,000	156,523
98-000-002	Delinquent Taxes	-	-	-	3,000	1,789
98-000-003	Interest Earned	-	190	100	700	1,000
98-000-100	Miscellaneous	-	-	-	-	-
98-000-150	Intergovernmental Revenue	-	-	-	1,181	-
	<b>Total URA General Fund Revenue</b>	-	<b>91,783</b>	<b>122,182</b>	<b>228,881</b>	<b>159,312</b>

URA-GENERAL FUND COMPARISON				
<b>URa General Fund</b>		<b>ADOPTED</b>	<b>Actual</b>	<b>Adopted</b>
<b>Comparison Adopted to Actual</b>		<b>2020-21</b>	<b>2020-21</b>	<b>vs. Actual</b>
<b>RESOURCES</b>				
Beginning Fund Balances		-	-	100.00%
Property taxes		24,597	91,593	272.37%
Interest		500	190	-62.00%
Intergovernmental revenue				0.00%
Loan proceeds				0.00%
Miscellaneous				0.00%
Current Revenue		25,097	91,783	265.71%
Transfers				0.00%
<b>TOTAL RESOURCES</b>		<b>25,097</b>	<b>91,783</b>	<b>265.71%</b>
<b>REQUIREMENTS</b>				
Administration		21,609	13,262	-38.63%
Business & property owner incentives		-	-	0.00%
Transportation				0.00%
Wastewater improvements				0.00%
Water improvements				0.00%
Total expenditures				0.00%
Operating Budget		21,609	13,262	-38.63%
Debt service				0.00%
Total Expenditures		21,609	13,262	-38.63%
Contingency		3,488	-	-100.00%
<b>TOTAL APPROPRIATIONS</b>		<b>25,097</b>	<b>13,262</b>	<b>-47.16%</b>
<b>TOTAL BUDGET</b>		<b>25,097</b>	<b>13,262</b>	<b>-47.16%</b>



**URBAN RENEWAL AGENCY EXPENDITURE HISTORY**



	Actual 19/20	Actual 20/21	Budget 21/22
Administration Department	-	13,262	53,945
Business Owners Incentives	-	-	37,818
Transportation Department	-	-	-
Wastewater Improvements	-	-	-
Water improvements	-	-	-
Contingency	-	-	106,349

## URBAN RENEWAL AGENCY ADMINISTRATION DEPARTMENT

**PURPOSE:**

The Administration Department of the Urban Renewal Agency is staffed by the City of Scappoose, including the City Manager and support staff, via an Intergovernmental Agreement. The responsibilities of the Department include, but are not limited to, day-to-day management of the District, managing contracts, projects and grants, responding to citizen inquiries and complaints, working with other governmental entities, staffing District meetings and ensuring that the goals identified in the Urban Renewal Plan are met over the duration of the District.

**VISION FOR THE YEAR:**

To ensure the Urban Renewal District operates efficiently and in accordance with applicable City, State, and Federal laws.

**COMPLIANCE WITH PLAN GOALS:**

Efficient administration of the Urban Renewal District supports the District and all goals identified in the Plan to:

- Improve transportation, water, wastewater, and stormwater infrastructure to support job growth.
- Promote the emergence of a vibrant town center as a civic and cultural hub for Scappoose that is connected to surrounding neighborhoods and employment areas.
- Encourage redevelopment and infill in the town center.
- Support the growth and retention of local businesses.

<b>URA Administration</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Contract Administration												
Budget Preparation												
Audit												
General Administration												

**BUDGET NOTES:**

<b>Urban Renewal Agency Administration Department Expenditures Administration</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Budget FY 21-22</b>	<b>Estimated FY 21-22</b>	<b>Proposed Budget FY 22-23</b>	<b>Approved Budget FY 22-23</b>	<b>Adopted Budget FY 22-23</b>
Materials & services		13,262	53,945	23,036	87,400	87,400	87,400
<b>Total expenditures</b>	-	13,262	53,945	23,036	87,400	87,400	87,400

<b>UR Administration</b>		<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Budget FY 21-22</b>	<b>Estimated FY 21-22</b>	<b>Budget FY 22-23</b>
<b>Account</b>	<b>Description</b>					
98-980-230	Contractual/Professional	-	12,846	53,145	22,536	86,600
98-980-242	Dues/Fees/Subscriptions	-	373	300		300
98-980-244	Publications/Notices/Adverti	-	43	500	500	500
	<b>Total Materials &amp; Services</b>	-	<b>13,262</b>	<b>53,945</b>	<b>23,036</b>	<b>87,400</b>
	<b>Total Expenditures</b>	-	<b>13,262</b>	<b>53,945</b>	<b>23,036</b>	<b>87,400</b>

## URBAN RENEWAL AGENCY BUSINESS INCENTIVES

**PURPOSE:**

The Business Incentives identified for funding in the Urban Renewal Plan will support businesses by offering a mixture of grants and loans for storefront improvements. This will support the growth and retention of local businesses, encourage infill in the town center and promote the emergence of a vibrant town center.

**VISION FOR THE YEAR:**

To develop a program to distribute a mix of loans and grants to the local business community for storefront improvements.

**COMPLIANCE WITH PLAN GOALS:**

By ensuring that Business Incentives are available, the following goals identified in the Plan are being supported:

- Promote the emergence of a vibrant town center as a civic and cultural hub for Scappoose that is connected to surrounding neighborhoods and employment areas.
- Encourage redevelopment and infill in the town center.
- Support the growth and retention of local businesses.

<b>URA Incentives</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Storefront Grants/Loans												

**BUDGET NOTES:**

<b>Urban Renewal Agency</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Business Owners Incentives</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Expenditures</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
<b>Business &amp; Property Owners Incentives</b>							
Materials & services	-	-	37,818	-	65,956	65,956	65,956
<b>Total expenditures</b>	-	-	37,818	-	65,956	65,956	65,956

<b>UR Business &amp; Property Owner Incentives</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
98-981-230	Contractual/Professional					10,000
98-981-244	Publications/Notices/Advertise					500
98-981-255	Grants or Loans	-	-	37,818	-	55,456
	<b>Total Materials &amp; Services</b>	-	-	<b>37,818</b>	-	<b>65,956</b>
	<b>Total Expenditures</b>	-	-	<b>37,818</b>	-	<b>65,956</b>

## URBAN RENEWAL AGENCY TRANSPORTATION DEPARTMENT

**PURPOSE:**

The Transportation Projects identified in the Plan include bike route improvements, sidewalks, trails transportation studies, parking projects and enhanced streetscapes. These proposed improvements will increase pedestrian connectivity through out the Urban Renewal Area helping to create a vibrant town center and supporting local businesses through increased foot traffic.

**VISION FOR THE YEAR:**

To ensure that the Transportation Projects identified in the Plan are completed. Funds are not yet available in FY 2022-2023 for Transportation Projects.

**COMPLIANCE WITH PLAN GOALS:**

- Improve transportation, water, wastewater, and stormwater infrastructure to support job growth.
- Promote the emergence of a vibrant town center as a civic and cultural hub for Scappoose that is connected to surrounding neighborhoods and employment areas.
- Support the growth and retention of local businesses.

<b>URA Transportation</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
*Funding not yet available for Transportation projects												

**BUDGET NOTES:**

<b>Urban Renewal Agency Transportation Department Expenditures</b>	<b>Actual FY 19-20</b>	<b>Actual FY 20-21</b>	<b>Budget FY 21-22</b>	<b>Estimated FY 21-22</b>	<b>Proposed Budget FY 22-23</b>	<b>Approved Budget FY 22-23</b>	<b>Adopted Budget FY 22-23</b>
<b>Transportation</b>							
<b>Total expenditures</b>	-	-	-	-	-	-	-

**Transportation Project in the Area**-project costs will be updated as projects are funded.

Project Category	Project Title	Project Description	Project Cost
Complete sidewalks	SW Maple St.	Complete sidewalk system between US 30 and SW 4th Street	425,780
Complete sidewalks	SW 1st St.	SW Maple Street. to J.P. West Road	408,748
Complete sidewalks	E.M. Watts Rd.	Complete sidewalk system between US 30 and SW 4th Street	289,530
Complete sidewalks	JP West Rd.	Complete sidewalk system between SW 4th Street. and US 30 (north side)	124,895
Complete sidewalks	SW 4th St.	E.M. Watts Road to J.P. West Road	953,746
Complete sidewalks	E.J. Smith Rd.	NW 1st Street to Bella Vista Drive	2,117,543
Complete sidewalks	3rd Street	Elm Street to Columbia Avenue	1,055,933
Complete sidewalks	SE Maple St.	Complete sidewalk system between US 30 and SE 4th Street	692,601
Intersections & Connectivity	SW 1st St. /J.P. West Rd.	Extend southeast curb to better align east and west intersection approaches and provide shorter pedestrian crossing.	22,708
Transportation Studies	W. Columbia Ave.	Study to determine feasibility of converting W. Columbia Avenue to two-way traffic, including signal modification at US 30/Columbia Avenue	56,771
Bike Route Improvements	E.M. Watts Rd.	US 30 to Eggleston Lane/Key Road	1,640,670
Bike Route Improvements	West side of Scappoose	Sign bike route on west side of US 30 between Columbia Avenue and E.M. Watts (cross US 30 as pedestrian at Columbia Avenue) and between E.M. Watts and Old Portland Road. via SW 4th Street	204,374
Bike Route Improvements	West Lane Rd.	E. Columbia Avenue to Crown Zellerbach Road	17,031

Source: Scappoose Transportation Systems Plan

## URBAN RENEWAL AGENCY WASTEWATER IMPROVEMENTS

**PURPOSE:**

The Wastewater Improvement projects identified in the Plan include upgrades to the City’s Wastewater Treatment Plant such as UV Disinfection, Hydraulic Improvements, a Secondary Clarifier and RAS/WAS Pumping Upgrades, Aerobic Digester life safety improvements, Headworks and Influent Pump Station, Operational Improvements, UV Disinfection, Effluent Pump Station and an Aerobic Digester. Additionally, the Plan identifies funds to make loan payments to DEQ for work already completed by the City on the Wastewater Treatment Plant.

**VISION FOR THE YEAR:**

To ensure that the Wastewater Improvement projects are completed as outlined by the Plan and that funds are available to make loan payments to DEQ for work already completed by the City. Funds are not yet available in FY 2022-2023 for Wastewater Improvement Projects.

**COMPLIANCE WITH PLAN GOALS:**

By ensuring that the Wastewater Improvement projects are completed as outlined by the Plan and that funds are available for making DEQ loan payments, the following goals are being supported:

- Improve transportation, water, wastewater, and stormwater infrastructure to support job growth.
- Support the growth and retention of local businesses.

URA Wastewater Improvements	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
*Funding is not yet available for Wastewater Improvement Projects												

**BUDGET NOTES:**

Urban Renewal Agency Wastewater Improvements 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
Wastewater Improvements							
	-	-	-	-	-	-	-

**Wastewater Capital Improvement Plan Projects-** project costs will be updated as projects are funded.

Project Title	Project Description	Project Cost	Project Source
UV Disinfection	Replacement of existing UV banks with newer technology UV system (Trojan 3000Plus).	616,600	Wastewater Master Plan - Phase 1 Improvements
Hydraulic Improvements	Rebuilding secondary splitter structure.	519,700	Wastewater Master Plan - Phase 1 Improvements
Secondary Clarifier and RAS/WAS Pumping Upgrades	Addition of third 50-foot secondary clarifier, update existing clarifier wiring, and expand RAS/WAS pumping.	4,590,100	Wastewater Master Plan - Phase 1 Improvements
Aerobic Digester Life Safety Improvements	Replace damaged coarse bubble diffusers, replace two blowers, sludge pump, sludge flow meter, fix hand rails.	432,600	Wastewater Master Plan - Phase 1 Improvements
Headworks and Influent Pump Station	New two fine screens with passive bypass channel and submersible influent pump station.	5,504,400	Wastewater Master Plan - Phase 2 Improvements
Operational Improvements	SCADA integration and new lan.	1,700,000	Wastewater Master Plan - Phase 2 Improvements
UV Disinfection	Addition of second channel and equipment	1,685,900	Wastewater Master Plan - Phase 3 Improvements
Effluent Pump Station	Replacement of pumps, modification of skylights, addition of flow meter, electrical improvements.	536,600	Wastewater Master Plan - Phase 3 Improvements
Aerobic Digester	New aerobic digester to achieve Class B biosolids	2,486,900	Wastewater Master Plan - Phase 4 Improvements

Source: City of Scappoose Wastewater Capital Improvement Plan

## URBAN RENEWAL AGENCY WATER IMPROVEMENTS

**PURPOSE:**

The Water Improvement Projects identified in the Plan include those pertaining to drinking water treatment and supply, specifically rehabilitation and seismic upgrades to the Miller Road Treatment Plant and the addition of several wells, and water distribution by constructing a new water main north of Bird Road to connect Skyway Dr. to provide looping for Airport related development.

**VISION:**

To ensure that the Water Improvement Projects are completed as outlined by the Plan. Funds are not yet available in FY 2022-2023 for Water Improvement Projects.

**COMPLIANCE WITH PLAN GOALS:**

By ensuring that the Water Improvement projects are completed as outlined by the Plan, the following goals are being supported:

- Improve transportation, water, wastewater, and stormwater infrastructure to support job growth.
- Support the growth and retention of local businesses

URA Water Improvement Projects	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
*Funding not yet available for Water Improvement Projects												

**BUDGET NOTES:**

Urban Renewal Agency Water Improvements 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
Water Improvements							
<b>Total expenditures</b>	-	-	-	-	-	-	-

**Water Capital Improvement Plan Projects in the Area-** project costs will be updated as projects are funded.

Project Number	Project Title	Project Description	Project Cost
T-01	Miller Road Water Treatment Plant	Miller Road R&R: life safety, rehab, and seismic upgrades to existing Miller Road WTP facilities.	650,000
S-04	Miller Park	Miller Road Well #5: Develop a new well in the vicinity of the City’s existing Miller Road Treatment Plant. The new well is assumed to be located within the Miller Park.	2,100,000
S-05	TBD, near Miller Road WTP	Miller Road Well #6: Develop a new well in the vicinity of the City’s existing Miller Road Treatment Plant. The location of the new well has not been identified.	2,100,000
D-06	Airport Annex North of Bird Road	Construct a 12-inch main north of Bird Road to connect Skyway Drive to provide looping for the E. Airport development.	610,000

Source: Scappoose Water Capital Improvement Plan



## URBAN RENEWAL NON-DEPARTMENTAL

**PURPOSE:**

The fund contains transfers out and contingency.

**VISION FOR THE YEAR:**

To ensure the Urban Renewal District operates efficiently and in accordance with applicable City, State, and Federal laws.

**BUDGET NOTES:**

The contingency line item has been budgeted at \$290,322.

Urban Renewal Agency 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	Approved Budget FY 22-23	Adopted Budget FY 22-23
Non Departmental Transfers		5,000	16,536	16,536			
<b>Total expenditures</b>	-	5,000	16,536	16,536	-	-	-

## Glossary

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

**Agency-** Scappoose Urban Renewal Agency members. This Agency is responsible for administration of the urban renewal plan.

**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 Agency Members to spend public funds.

**Approved Budget-** The approved budget is that budget recommended by the Agency Budget Committee and is reviewed by the Agency Members 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 District's Financial Statements present the District'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).

**Blight-** Is defined in ORS 457.010(1)(A-E) and identified in the ordinance adopting the urban renewal plan.

**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 Agency members 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 District’s financial priorities presented to the Agency 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 Renewal District of 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 Agency’s Budget Committee and is reviewed by the Agency Members prior to adoption.

Adopted Budget: The budget as finally adopted by the Agency Members and represents the financial plan of the District.

**Budget Resolution-** The budget is adopted each year by the Agency Members 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 District’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.

**Cash Basis-** A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**City-** The City of Scappoose.

**City Council or Council-** Means the Scappoose City Council.

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

**Comprehensive Plan-** Means the City of Scappoose Comprehensive Plan and its implementing ordinances, policies, and standards.

**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 District activities by private firms, individuals or other government agencies. An example of these services includes engineering, special trades and District attorney services.

**County-** Columbia County, Oregon.

**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 principle 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 District 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 Urban Renewal District'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.

**Frozen base-** The total assessed value including all real, personal, manufactured, and utility values within an urban renewal area at the time of adoption. The county assessor certifies the assessed value after the adoption of an urban renewal plan.

**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.

**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 District. 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.

**Increment-** The part of the assessed value of a taxing district attributable to any increase in the assessed value of the property located in an urban renewal area, or portion thereof, over the assessed value specified in the certified statement.

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

**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 Renewal District 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.

**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, renewal agency, 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.

**Maximum Indebtedness-** The amount of the principal of indebtedness included in a plan pursuant to ORS 457.190 and does not include indebtedness incurred to refund or refinance existing indebtedness.

**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 District.

**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 governmental 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.

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

**Plan-** The Scappoose Urban Renewal Plan.

**Plan Area-** The properties and rights-of-way located within the Scappoose Urban Renewal Boundary.

**Planning Commission-** The Scappoose Planning Commission.

**Program-** A group of related activities to accomplish a major service or function for which the District 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 District Budget Committee for their review, approval, and recommendation to Agency Members.

**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 District services, such as property taxes, franchise fees, license and fees, charges for services, revenue from other governmental agencies, fines and forfeitures, and transfers.

**Revenue Sharing-** The sharing tax increment proceeds as defined in ORS 457.470.

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

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

**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 increment financing (TIF)-** The funds that are associated with the division of taxes accomplished through the adoption of an urban renewal plan.

**Tax increment revenues-** The funds allocated by the assessor to an urban renewal area due to increases in assessed value over the frozen base within the area.

**Tax Levy-** The total amount of property taxes needed by the District 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 met property valuation.



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

**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 District 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.

**Urban renewal area-** The blighted area included in an urban renewal plan or an area included in an urban renewal plan under ORS 457.160.

**Urban renewal plan or Plan-** The plan, as it exists or is changed or modified from time to time, for one or more urban renewal areas, as provided in ORS 457.085, 457.095, 457.105, 457.115, 457.120, 457.125, 457.135 and 457.220.

**Urban renewal project or Project-** Any work or undertaking carried out under ORS 457.170 in an urban renewal area.

**Urban renewal report or Report-** The official report that accompanies the urban renewal plan pursuant to ORS 457.085(3).

**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.

