



SCAPPOOSE
Oregon

Small Town, Big Community

Urban Renewal District Fiscal Year 2025-2026 Annual Budget



CITY OF SCAPPOOSE
2025-2026 Annual Budget
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Budget Committee Members

<u>Member</u>	<u>Term Expires</u>
Mayor Joe Backus	December 2026
Director Tyler Miller	December 2028
Director Jeannet Santiago	December 2026
Director Kim Holmes	December 2026
Director Marisa Jacobs	December 2028
Director Joel Haugen	December 2028
Director Andrew Lafrenz	December 2026
Rita Bernhard	December 2027
Michelle Brown	December 2026
Teresa Keller	December 2027
Chris Vitron	December 2025
Sandie Wiggs	December 2025
Beth Rajski	December 2026
<u>Budget Officer</u>	
Benjamin Burgener	

Administered by:
City of Scappoose
33568 E Columbia Avenue
Scappoose OR 97056
www.scappoose.gov

2025-2026 Urban Renewal District Budget Message



May 12, 2025

Citizens of Scappoose
Urban Renewal Agency Chair and Agency Members
Budget Committee Members

Urban Renewal Budget Message for Fiscal Year 2026

It is my pleasure to present to you the City of Scappoose's proposed Urban Renewal budget for Fiscal Year 2026.

The Urban Renewal budget includes \$2.078 million towards the new 3-million-dollar Keys Reservoir project. This contribution to the reservoir includes a carryover of the \$1.6 million originally planned for Fiscal Year 2025 and is the complete 21% allowed for this project. The original \$1.6 million was not spent in Fiscal Year 2025 due to prioritization of funding. The City still had American Rescue Plan Act (ARPA) monies available for this project that needed to be used before its deadline. It was determined to pay out of ARPA funds first to close out the grant and then utilize the Urban Renewal Funds second. Utilizing these funds reduces water rate increases for the community and is supported by the Urban Renewal's goal to improve needed infrastructure for future development.

In Fiscal Year 2025, a total of \$69,151 in grants were awarded to Shadley's Express Lane Espresso and The Lodge for completed improvements made through the program. For Fiscal Year 2026 the City has budgeted \$75,889 for this program to continue to incentivize and assist existing businesses to improve or expand their operations in the Urban Renewal District.

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Burgener".

Benjamin Burgener, City Manager

Urban Renewal Agency Overview

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

Statutory Requirement	Plan Section
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

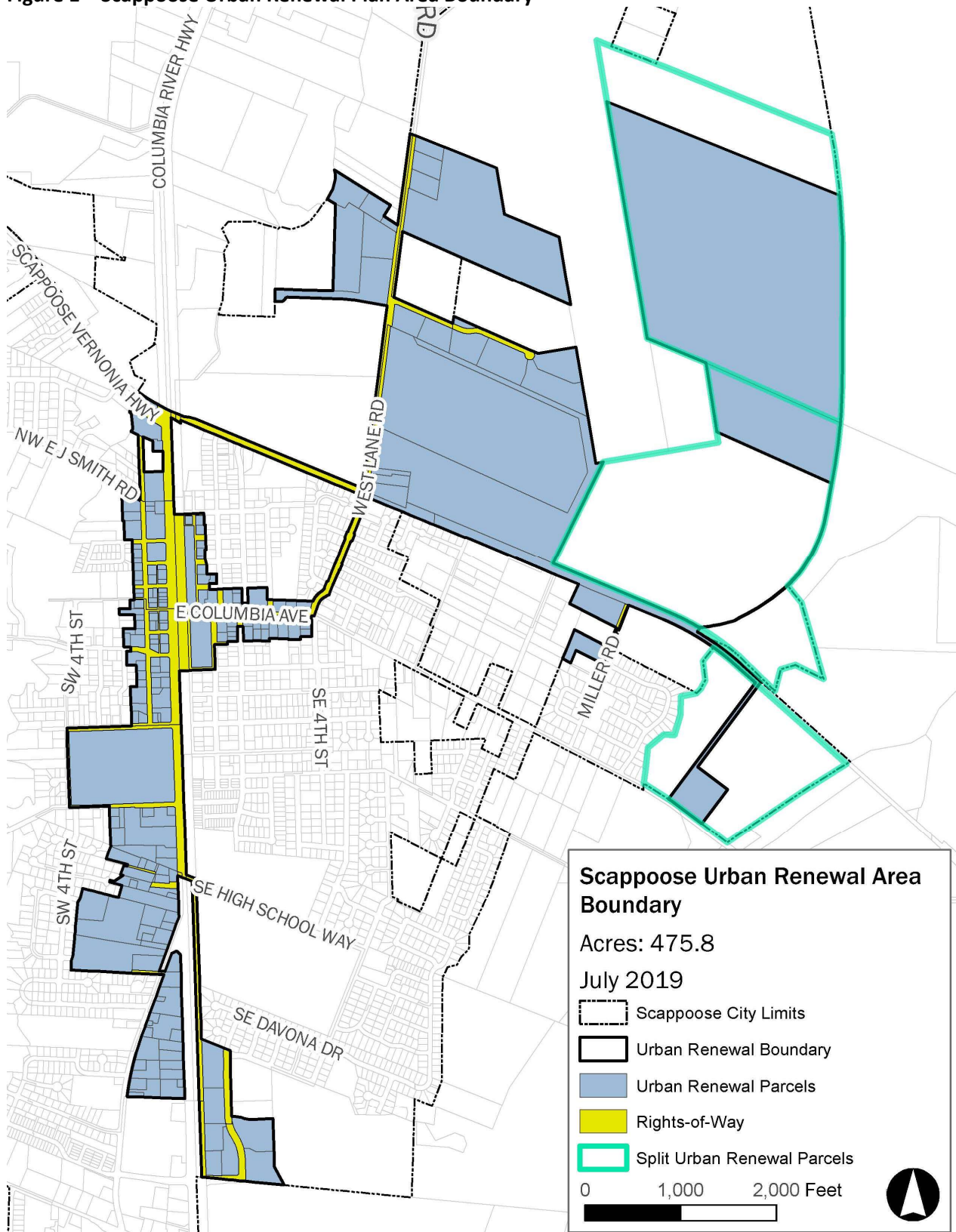
Maximum indebtedness is the total amount of money that can be spent on projects, programs and administration throughout the life of the Plan. The maximum amount of indebtedness that may be issued or incurred under the Plan, based upon good faith estimates of the scope and costs of projects in the Plan 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.

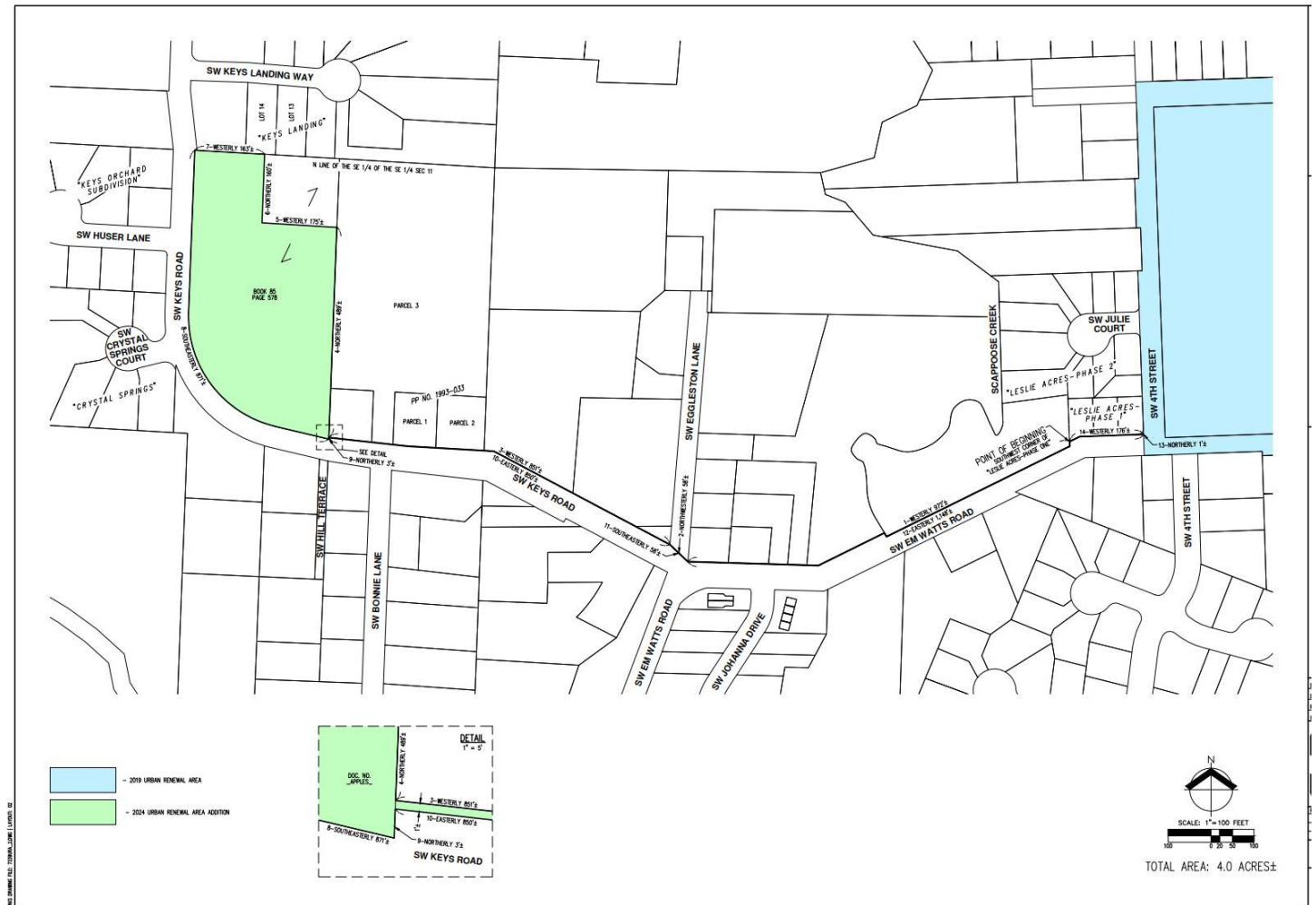
- Goal 1. Improve transportation, water, wastewater and stormwater infrastructure to support job growth.
- Goal 2. Promote the emergence of a vibrant town center as a civic and cultural hub for Scappoose that is connected to surrounding neighborhoods and employment areas.
- Goal 3. Encourage redevelopment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

The Urban Renewal boundry was modified 5/6/2024, Resolution 1-2024 to add the Keys reservoir to the Urban Renewal District. The added area is mapped below. This was a minor amendment to the District with less than 1% of the district added.



Agency Members

In the 2025-2026 budget year the Agency Directors are: Mayor Joe Backus, Tyler Miller, Kim Holmes, Marisa Jacobs, Joel Haugen, Andrew Lafrenz 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 2023-2024 budget year the Agency Budget Committee members are: Joe Backus, Tyler Miller, Joel Haugen, Kim Holmes, Andrew Lafrenz, Marisa Jacobs, Jeannet Santiago, Rita Bernhard, Michelle Brown, Teresa Keller, Beth Rajske, 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)
Water and Wastewater Improvement Department (98-983)

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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.

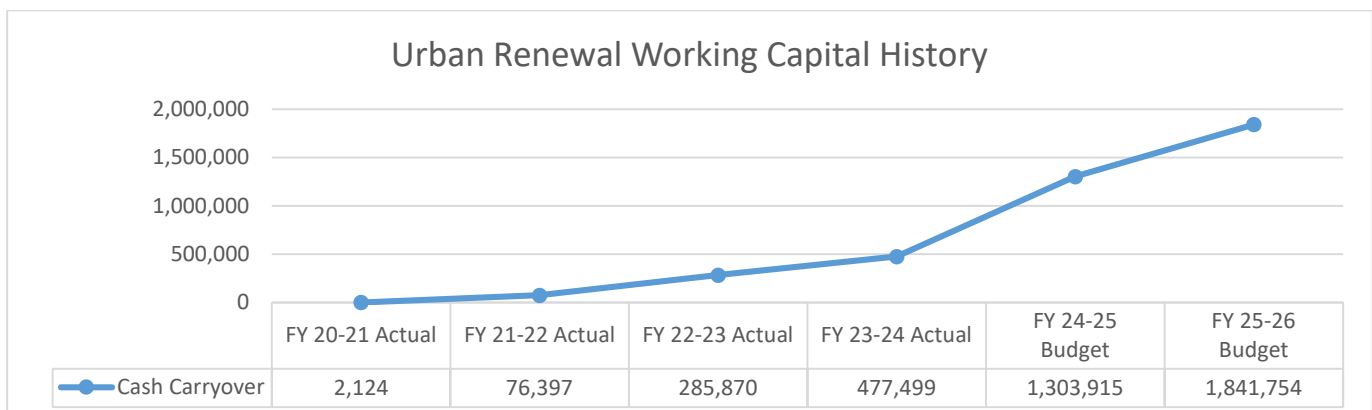
Budget Changes After Adoption

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.

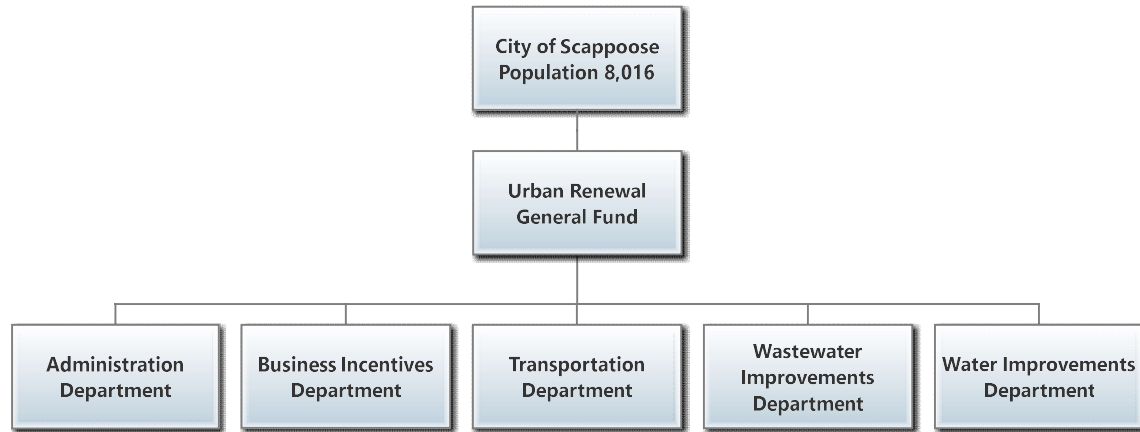
Annual Audit

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 Overview Comparison 24-25 Adopted to FY 25-26 Budget	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Adopted FY 25-26	Adopted vs FY 24-25 Budget %
RESOURCES					
Beginning Fund Balance	477,499	1,276,194	1,303,915	1,841,754	144.32%
Property Taxes	236,845	500,000	602,000	582,000	116.40%
Interest	7,500	35,000	60,000	50,000	142.86%
Current Revenue	244,345	535,000	662,000	632,000	118.13%
TOTAL RESOURCES	721,844	1,811,194	1,965,915	2,473,754	136.58%
Personnel Services	3,889	5,518	5,010	8,023	145.40%
Materials & Supplies	80,866	81,886	50,000	77,404	94.53%
Administration Dept	84,755	87,404	55,010	85,427	97.74%
Materials & Services	0	107,292	69,151	75,889	70.73%
Business Incentives	0	107,292	69,151	75,889	70.73%
Capital Outlay	0	1,500,000	0	2,079,000	138.60%
Agency Approved Capital Projects	0	1,500,000	0	2,079,000	138.60%
Operating Budget	84,755	1,694,696	124,161	2,240,316	132.20%
Contingency		116,498		233,438	200.38%
TOTAL APPROPRIATIONS	84,755	1,811,194	124,161	2,473,754	136.58%
TOTAL URBAN RENEWAL BUDGET	637,089	0	1,841,754	0	



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.

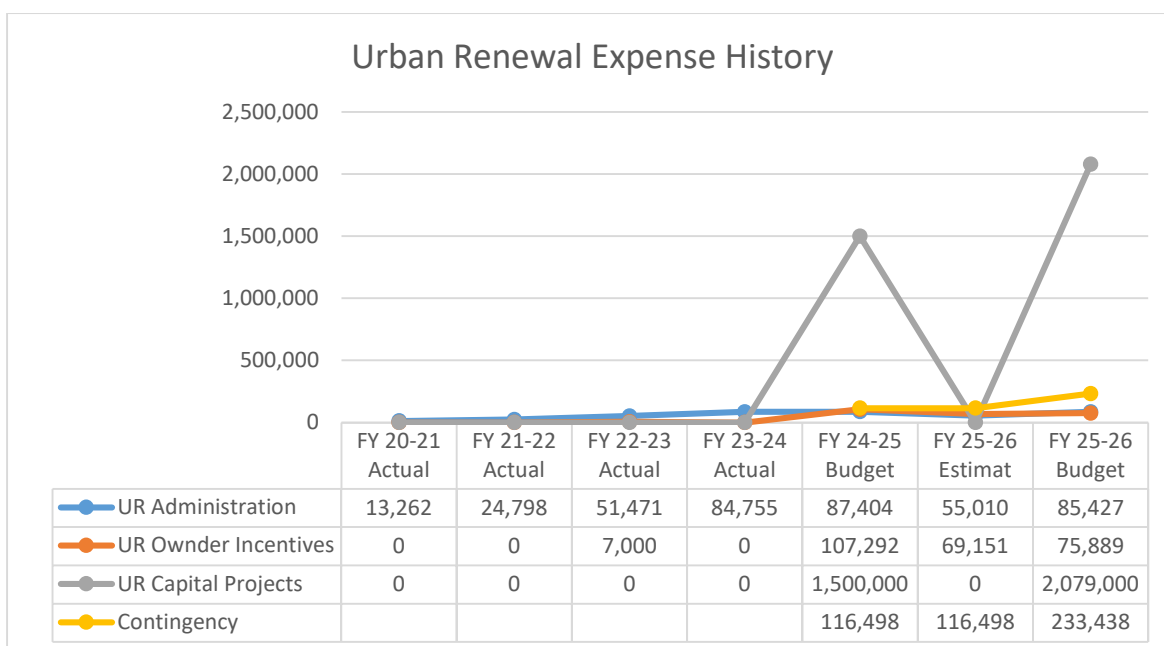
The Urban Renewal General Fund accounts for the resources of the whole District, which was established in 2019 and this will be the fourth year that it will receive Tax Increment Financing revenues. The budget is calculated using the formula outlined in Oregon Revised Statutes. Collections from the current year's tax increment revenues for the District are projected to be \$582,000. Columbia County collects all property taxes and distributes collections for the District's certified tax dollars back to the District. The tax revenues expected are not as simple to predict as General Government property tax revenue.

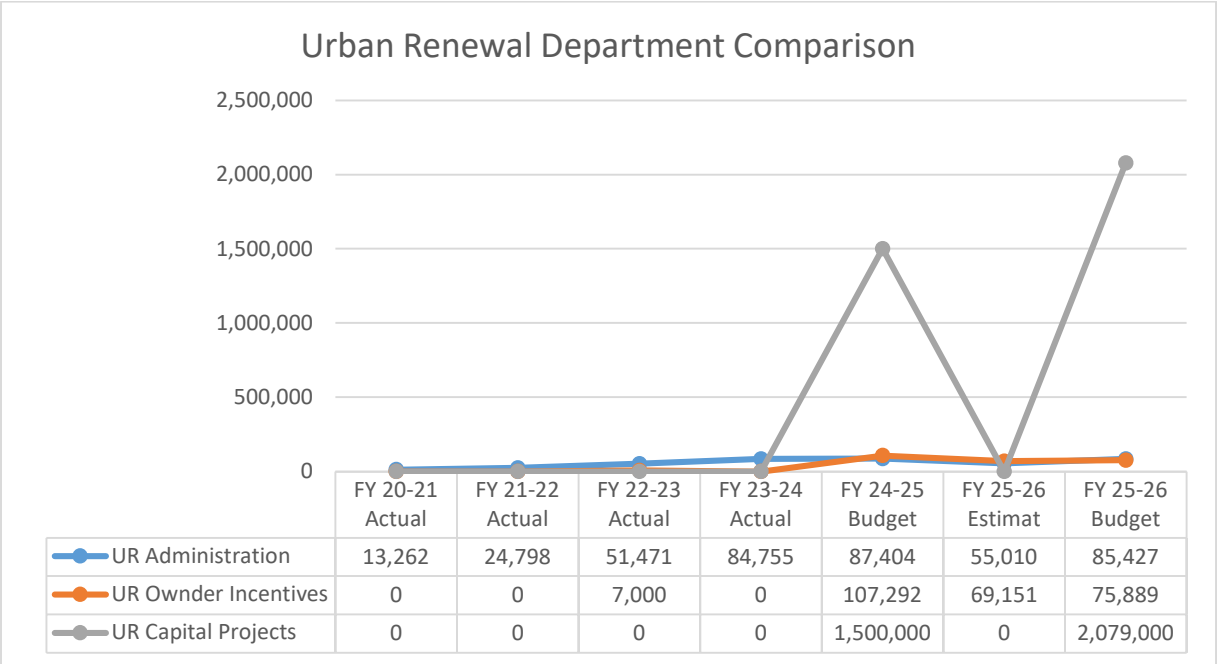
Interest income for the year is estimated at \$50,000. The District places the vast majority of its funds in the state local government investment pool. Total amount of revenue for the Urban Renewal District General Fund is projected to be \$632,000.

Expenditures

Within the Urban Renewal Fund, the District budgets to expend \$2,473,754. These expenditures are budgeted into the following departments: Administration \$85,427, Business & Property Owners Incentives \$75,889, Capital Infrastructure Projects \$2,079,000, and Contingency \$233,438.

<i>Urban Renewal Fund 98</i>							
Resources	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Working capital carryover	\$ 285,870	\$ 477,499	\$ 1,276,194	\$ 1,303,915	\$ 1,841,754	\$ 1,841,754	\$ 1,841,754
Current year resources							
Interest	\$ 12,003	\$ 50,345	\$ 35,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000
Property taxes	238,092	860,826	500,000	602,000	\$ 582,000	\$ 582,000	\$ 582,000
Intergovernmental revenue	5	5	-	-	-	-	-
Loan proceeds					-	-	-
Miscellaneous							
Total current year resources	\$ 250,100	\$ 911,176	\$ 535,000	\$ 662,000	\$ 632,000	\$ 632,000	\$ 632,000
Total resources	\$ 535,970	\$ 1,388,675	\$ 1,811,194	\$ 1,965,915	\$ 2,473,754	\$ 2,473,754	\$ 2,473,754
Expenditures	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Proposed Budget FY 25-26	Proposed Budget FY 25-26	Proposed Budget FY 25-26
Administration Dept	\$ 51,471	\$ 84,755	\$ 87,404	\$ 55,010	85,427	85,427	85,427
Business Incentives	7,000	-	107,292	\$ 69,151	75,889	75,889	75,889
Capital Projects			1,500,000	\$ -	2,079,000	2,079,000	2,079,000
Transfers		-			-	-	-
Contingency			116,498	-	233,438	233,438	233,438
Total expenditures	\$ 58,471	\$ 84,755	\$ 1,811,194	\$ 124,161	\$ 2,473,754	\$ 2,473,754	\$ 2,473,754
Other requirements							
Unapprop ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending working capital	\$ 477,499	\$ 1,303,920	\$ -	\$ 1,841,754	\$ -	\$ -	\$ -





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.

BUDGET NOTES:

Contractual/Professional is budgeted at \$76,604. This amount includes any professional services needed as well as a budgeted transfer to the General Fund to cover administrative costs. Personnel costs total

PERSONNEL:

A small percentage of the assistant planner time has been expensed to Urban Renewal in 2025 to properly expense his labor costs.

Urban Renewal Administration	22-23	23-24	24-25	26-26	Minimum Salary	Maximum Salary
Associate Planner	0%	5%	5%	5%	31.73	49.77
TOTAL FTE's	0.00	0.05	0.05	0.05		

Urban Renewal Detail Revenues and Expenditures:

Urban Renewal District						
Account Number	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26
98-000-001	Taxes Necessary to Balance	235,064	853,979	497,000	595,000	575,000
98-000-002	Delinquent Taxes	3,028	6,846	3,000	7,000	7,000
98-000-003	Interest Earned	12,003	50,345	35,000	60,000	50,000
	Total Current Resources	250,100	911,171	535,000	662,000	632,000
98-980-107	Department Salaries	0	2,579	3,394	3,400	4,489
98-980-146	Health Insurance	0	389	598	500	1,792
98-980-148	Retirement Benefits	0	728	758	700	1,373
98-980-150	Social Security	0	191	758	300	359
98-980-152	Workers Compensation	0	2	10	10	10
	Total Personnel Expenses	0	3,889	5,518	4,910	8,023
98-980-230	Contractual/Professional	51,069	80,261	81,086	50,000	76,604
98-980-242	Dues/Fees/Subscriptions	20	40	300	100	300
98-980-244	Publications/Notices/Adverti	382	565	500	0	500
	Total Admin Mat & Services	51,471	80,866	81,886	50,100	77,404
98-981-255	Grants or Loans	7,000	0	107,292	69,151	75,889
	Total Owner Incentives	7,000	0	107,292	69,151	75,889
98-983-310	Infrastructure Upgrades	0	0	1,500,000	0	2,079,000
	Total Capital Outlay	0	0	1,500,000	0	2,079,000
98-999-600	Contingency	0	0	116,498	0	233,438
	Total Non-Departmental	0	0	116,498	0	233,438

URBAN RENEWAL AGENCY BUSINESS INCENTIVES

PURPOSE:

The Business Incentives identified for funding in the Urban Renewal Plan will support businesses by offering storefront improvement and new development grants. 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.

BUDGET NOTES:

Urban Renewal grant funds of \$75,889 are available for grants or loans for fiscal year 2025-26. This amount includes funds remaining from the fiscal 2024-25 budget that were not apportioned.

URBAN RENEWAL AGENCY CAPITAL IMPROVEMENTS

PURPOSE:

The Water and Wastewater Improvement projects identified in the Plan include upgrades to the City’s Water and Wastewater Treatment Plants and Reservoirs. Additionally, the Plan identifies funds to make loan payments to DEQ for work already completed by the City on the Wastewater Treatment Plant. The Water Reservoir is being added to the plan to allow funds to be spent to upgrade the Reservoir to seismic standards.

VISION FOR THE YEAR:

To ensure that the Water Reservoir can be funded without additional User Fees being assessed. The Keys Reservoir is being added to the plan to have Urban Renewal assist with funding for the reservoir.

COMPLIANCE WITH PLAN GOALS:

- By ensuring that the Water and Wastewater Improvement projects are completed as outlined by the Plan.
- Improve transportation, water, wastewater, and stormwater infrastructure to support job growth.
 - Support the growth and retention of local businesses.

BUDGET NOTES:

The Urban Renewal plan has budgeted \$2,079,000 for Water and Wastewater infrastructure upgrades. This amount will be applied to the Keys Reservoir and Wastewater system upgrades as fund allow. No budgeted funds were expended in fiscal year 2024-2025 due to expiring ARPA funds being expended first.

UR Wastewater Improvements Line Item Detail						
Account	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Budget FY 25-26
98-983-310	Infrastructure Upgrades	0	0	1,500,000	0	2,079,000
	Total Capital Outlay	0	0	1,500,000	0	2,079,000
	Total Expenditures	0	0	1,500,000	0	2,079,000

Transportation, Water and Wastewater Capital Improvement Plan Projects- This plan will be reviewed in Fiscal 2025-26 to identify and modify projects that were not funded utilizing ARPA funds.

URBAN RENEWAL NON-DEPARTMENTAL

PURPOSE:

The fund contains 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 \$233,438.

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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 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.