



# SCAPPOOSE

*Oregon*

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*Small Town, Big Community*

## **City of Scappoose Fiscal Year 2024-2025 Annual Budget**



**CITY OF SCAPPOOSE  
2024-2025 Annual Budget  
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## **The History of Scappoose Oregon**

### **Provided by the Scappoose Historical Society**

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

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

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

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

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

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

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

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

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



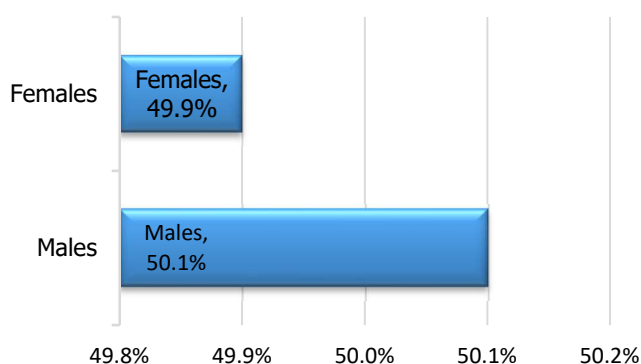


## City of Scappoose Demographics

### A place to live, play and work

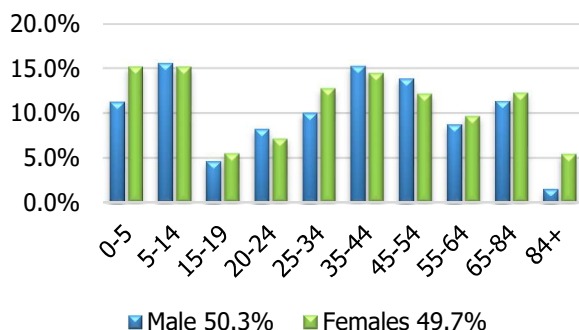
Scappoose is a small town nestled in the heart of a Pacific wonderland, surrounded by lush green forests, the majestic Columbia River, and panoramic views of the snow-capped Cascade Mountains. The City of Scappoose is the 65th largest City in Oregon out of 241 incorporated Cities and is located within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

#### Certified Population 8440

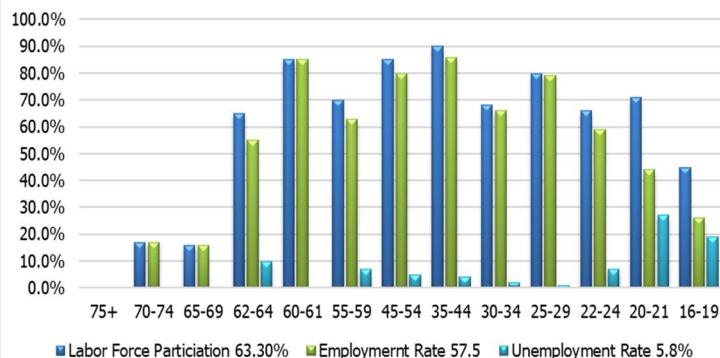


Race	Population	Percentage (of total)
White	7,078	88.44%
Two or more races	723	9.03%
Other race	88	1.1%
Asian	78	0.97%
Native American	20	0.25%
Black or African American	16	0.2%
Native Hawaiian or Pacific Islander	0	0%

#### Age Demographics



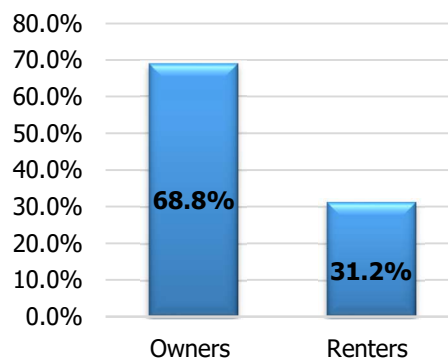
#### Labor Force



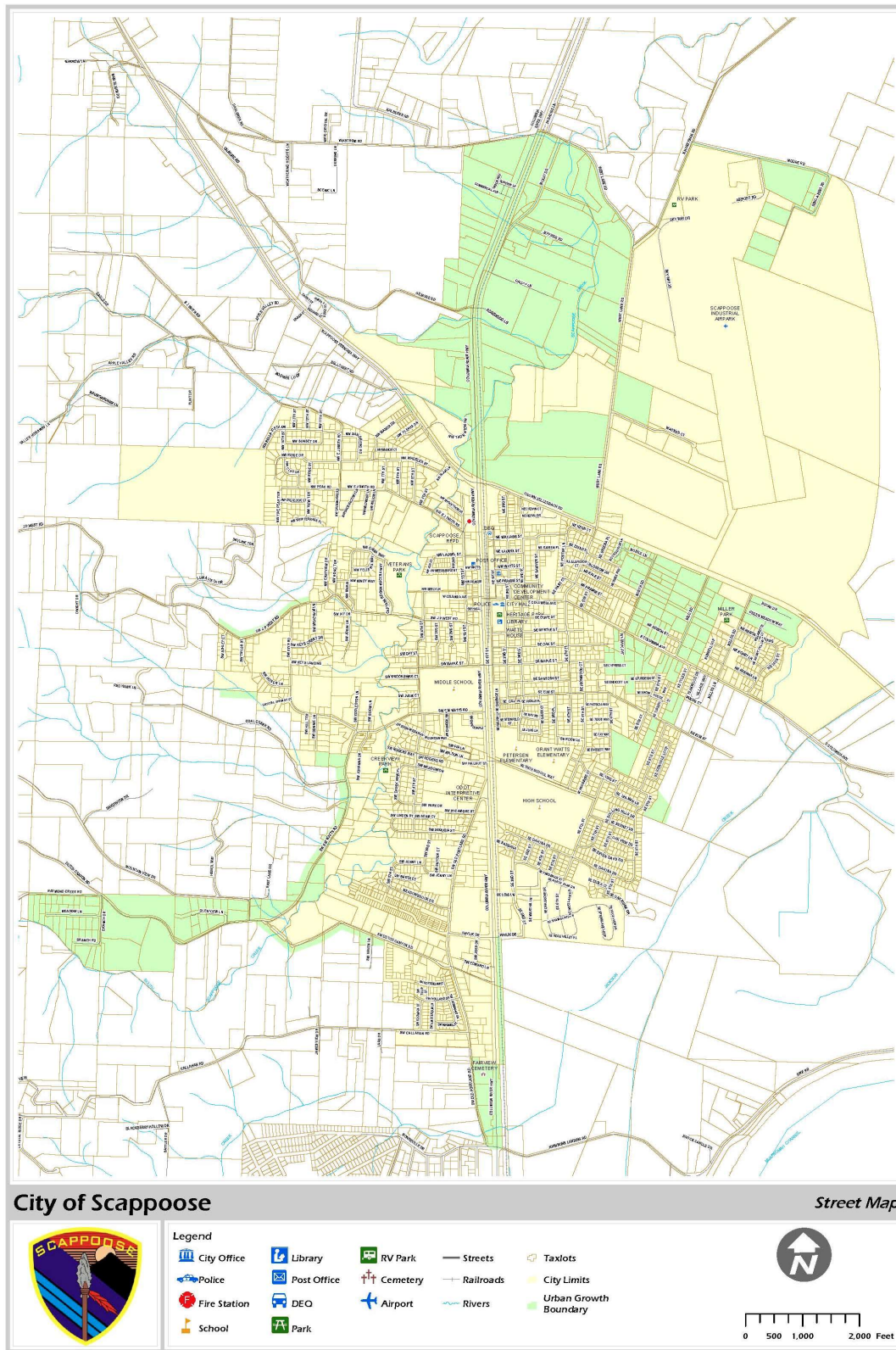
#### City of Scappoose Quick Facts

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

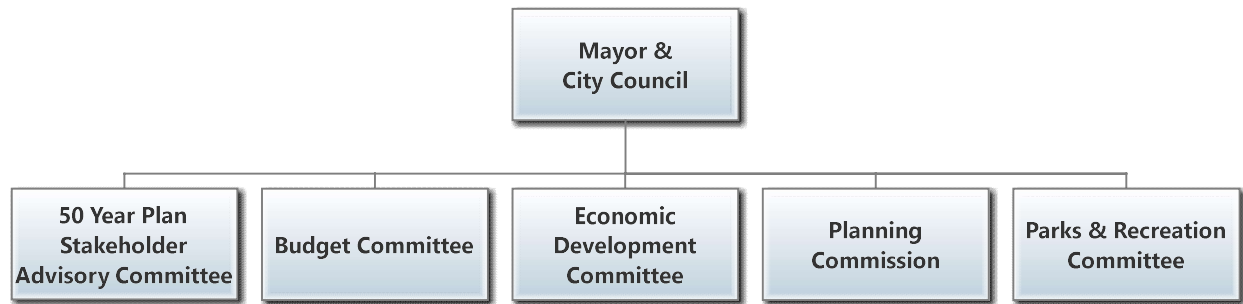
#### Owners vs Renters



## City of Scappoose Map



## City Boards and Commissions



## Volunteers

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

### City Council

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

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

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

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

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

### Planning Commission

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

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

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

### Budget Committee

Meets in May in the Council Chambers.

In the 2024-2025 budget year the Budget Committee members are: Joe Backus, Tyler Miller, Jeannet Santiago, Kim Holmes, Marisa Jacobs, Ty Bailey, Andrew Lafrenz, Rita Bernhard, Michelle Brown, Teresa Keller, Sandie Wiggs, Chris Vitron and Beth Rajski. There is currently one open position on the Budget Committee.

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

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

### Budget Committee Members

Member	Term Expires
Mayor Joe Backus	December 2024
Council President Tyler Miller	December 2024
Councilor Jeannet Santiago	December 2026
Councilor Kim Holmes	December 2026
Councilor Marisa Jacobs	December 2024
Councilor Ty Bailey	December 2024
Councilor Andrew Lafrenz	December 2026
Rita Bernhard	December 2024
Michelle Brown	December 2026
Teresa Keller	December 2024
Chris Vitron	December 2025
Sandie Wiggs	December 2025
Beth Rajski	December 2026
<b>Budget Officer</b>	
Larry Lehman, Interim City Manager	

### Economic Development Committee

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

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

The Scappoose EDC consists of a maximum of nine (9) voting members appointed by the Mayor and with the consent of the City Council in accordance with Scappoose Municipal Code 2.04.080. Members of the SEDC will be appointed by the Scappoose City Council for terms up to three years, or a portion of three years if appointed to fill an unexpired term. A majority of SEDC members shall be from the private sector. Members shall live or work or have significant interest in economic development in the City of Scappoose. Membership shall represent the private-for-profit, not-for-profit and public sectors.



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

### **Parks & Recreation Committee**

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

Members include: Chair Michael Sykes, JJ Duehren, Paul Fidrych, Bryan Hammond, Ian Holzworth, Terry Brooks and Elizabeth Meinke and the City Council Liaison is Jeannet Santiago.

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

### **50-Year Plan Stakeholder Committee**

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

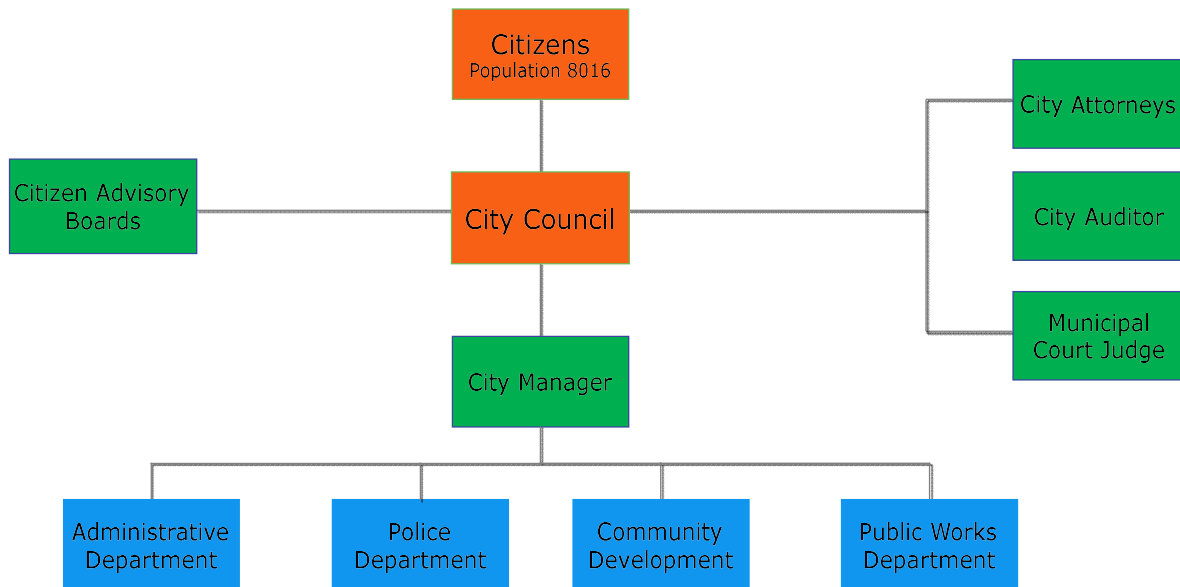
Members include Chair Patrick Kessi, Vice Chair Christine Turner, City Councilor Kim Holmes, Scott Jensen, Paul Fidrych, Jeannet Santiago, Yi Hua Rippet, Patricia Turpen, Paul Vogel, Jeff Weiss, Jeff Pricher, Jennifer Anderson, Brian Rosenthal, Casey Garrett, Ken Shonkwiler, Debbie Jacob, Nicole Ferreira,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

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

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



# City of Scappoose Organizational Chart



## Administration

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

### Functions:

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

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

### **Community Development**

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

#### **Functions:**

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

### **Municipal Court**

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

#### **Functions:**

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

### **Police Department**

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

### Functions:

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

### Public Works Department

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

### Functions:

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

## City of Scappoose Fund Structure and Description

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

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

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

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

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

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

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

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

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

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

## City of Scappoose Budget Process Overview

### Overview

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

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

### Budget Preparation

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

### Budget Adoption

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

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

### Budget Changes After Adoption

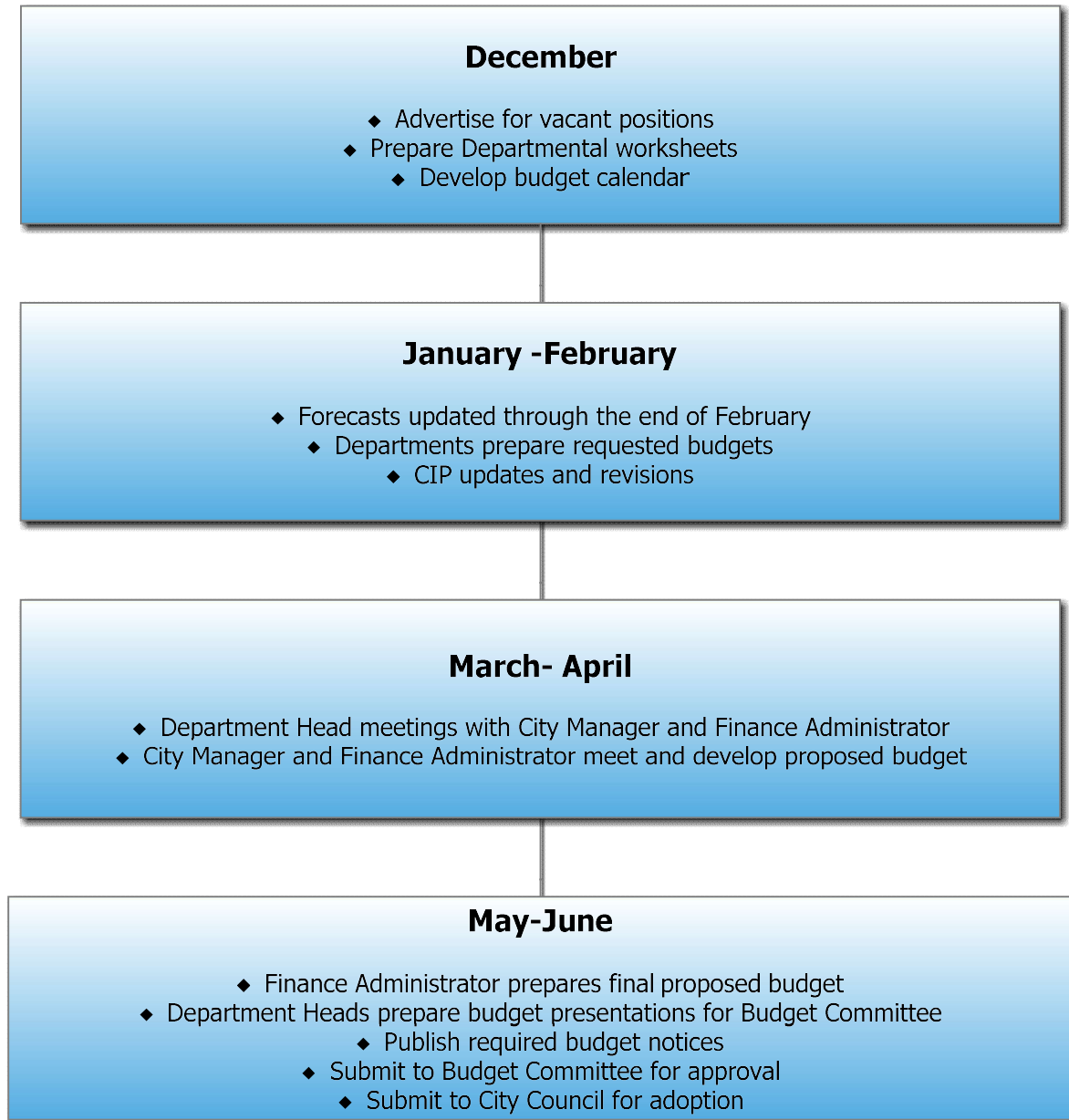
After July 1, when local government is operating within the adopted budget for the current fiscal year, changes in appropriated expenditures are sometimes necessary. Appropriations may have to be decreased or increased. By transferring appropriations, a governing body usually has enough flexibility to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

### Annual Audit

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



## City of Scappoose Budget Process



## Fiscal Year 2024-2025 Budget Calendar

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

Action	Responsible Party	Date
Appoint vacant Budget Committee Members	City Council	One Position Open 3/24
Goal Setting Session City Council Members	City Council, City Manager and Department Heads	1/27/2024
Department Head Meetings	Department Heads	Tuesdays of each week
Budget Worksheets available for Department Heads	Finance Administrator	1/22/2024
Estimates for current Fiscal Year due	Department Heads	3/1/2024
Department Heads Requested Budgets Due	Department Heads	3/15/2024
Requested Budgets Reviewed by Finance Administrator	Finance Administrator	3/18 - 3/22/2024
Department Budgets Reviewed by City Manager and Finance Administrator	City Manager and Department Heads	3/25 - 3/29/2024
Revised Requested Budgets Due to Finance Administrator	Department Heads	4/3 - 4/8/2024
Department Head Proposed Narrative Due to City Manager	Department Heads	4/10/2023
Finance Administrator Prepares Proposed Budget for City Manager Review	Finance Administrator	4/11 - 4/19/2024
Prepare Budget Committee Hearing Notice for City Recorder to Publish	Finance Administrator	4/24/2024
Proposed Budgets available at City Hall	Finance Administrator	4/29/2024
Budget Committee Meets	Budget Committee	5/13/2024
Budget Committee 2nd Meeting (if needed)	Budget Committee	5/14/2024
Budget Committee 3rd Meeting (if needed)	Budget Committee	5/21/2024
Finance Administrator Prepared Approved Budget	Finance Administrator	5/24 - 5/31/2024
Prepare Budget Hearing Notice for City Recorder to Publish	Finance Administrator	5/29/2024
Hold Budget Hearing	City Council	6/17/2024
Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	City Council	6/17/2024
Finance Administrator prepared Final Adopted Budget	Finance Administrator	6/18 - 6/26/2024
Submit Tax Certification Forms to the County Assessor's Office	Finance Administrator	7/8/2024
Submit Budget to County Clerk	Finance Administrator	8/30/2024



May 13, 2024

Dear Budget Committee Members,

It is a pleasure to serve in the position of Budget Officer and be able to present to you the 24/25 City of Scappoose Budget.

This City Budget is sort of a transition budget. This budget includes significant wage increases for our Police Officers and works toward the City Council goal of 24/7 police coverage. With this police budget, the Scappoose wages will be competitive with neighboring jurisdictions and includes the funding for 8 Patrol position. The amount in the contractual /professional services is mostly for legal fees that we hope will not be needed.

For our general employees, all except Police personnel, the budget includes a 3% cost of living adjustment. Employment stays the same as last year with the exception on one new employee in the Storm Sewer fund. The General Fund budget continues the Council Goal of a putting funds in the parks department reserve by adding \$100,000.

This fiscal year the City is working on major projects that make the overall budget appear very large in comparison to normal years. It includes the Keys Reservoir, completion of Dutch Canyon Well #3, the Basalt well that is currently being drilled, large wastewater treatment plant projects that include aeration basin, grit removal and the bio solids dryer. The City has been very fortunate in receiving a large amount of American Rescue Plan Act (ARPA) that make many of these large projects possible.

I would like to thank Finance Administrator Carol Almer, and all the department heads for the work they have done to prepare this budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry Lehman".

Larry Lehman, Interim City Manager



## Scappoose

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

### Smart Growth

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

### Lifelong Learning

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

### Sustainable Economy

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

### Connected Community

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

### Caring Community

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

### Local Pride

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

### Passionate Stewardship

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

### Prepared by the Scappoose Community Vision Committee

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

### Adopted August 1, 2016 by the Scappoose City Council

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

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

Goals	Objectives
<b>Goal 1: Develop a vibrant and diverse local economy</b>	1.1 Refine scope of work and retain funds for community branding project
	1.2 Identify and conduct analysis of potential changes to the Urban Renewal District
<b>Goal 2: Enhance community livability</b>	2.1 Complete the 50-Year Plan
	2.2 Continue to promote community events, increase community outreach, and track the outreach impact
	2.3 Foster collaborative partnership with senior center
<b>Goal 3: Create a safe city with a visible public safety presence</b>	3.1 Develop and implement plan to retain Police Department personnel.
	3.2 Fund increased community engagement and outreach for public safety
	3.3 Conduct feasibility study with community outreach to increase to 24/7 public safety coverage
<b>Goal 4: Develop a diverse and accessible park system for people of all abilities</b>	4.1 Implement the Parks and Recreation Master Plan, prioritize projects, and pursue funding for priority projects
	4.2 Apply for OPRD LGGP grant for Grabhorn Park with focus on development of Grabhorn Property
	4.3 Evaluate and implement funding mechanism for park maintenance and development
	4.4 Prioritize upgrades for existing parks to current ADA standards and fund improvements
	4.5 Complete Parks System Development Charges (SDC) update.
	4.6 Explore feasibility of recreation program and facility
<b>Goal 5: Plan and invest in responsible and sustainable community infrastructure</b>	5.1 Complete City Facility Master Plan
	5.2 Capacity Upgrade for wastewater treatment facilities
	5.3 Develop and implement plan to address aging water infrastructure
	5.4 Update Transportation System Plan CIP and Transportation System Development Charges (SDCs)
	5.5 Complete ARPA funded infrastructure projects
	5.6 Update wastewater rates and System Development Charges (SDCs)
<b>Goal 6: Support good governance and strengthen internal operations for organizational resiliency</b>	6.1 Conduct charter review
	6.2 Conduct Diversity, Equity, and Inclusion (DEI) assessment of internal City operations



## **City of Scappoose Financial Policies**

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

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

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

The goals of the following fiscal policies are as follows:

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

### **Budget Policies**

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

## **Balanced Operating Budget**

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

## **Budget Document**

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

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

## **Budget Control and Accountability**

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

## **Budget Changes after Adoption**

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

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

control are not changed.

### **City Funds (excluding Cogeneration Fund)**

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

### **Cogeneration Fund**

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

### **Capital and Equipment**

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

### **Enterprise Funds**

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

### **Interfund Advances and Transfers**

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

### **Internal Service Funds**

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

### **Contingency Reserves Policy**

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

### **General Fund Reserves**

The City will annually appropriate a contingency reserve balance in the General Fund of at least 20% of the annual General Fund operating budget. If Council authorizes expenditure of contingency reserves for any purpose identified in the previous section, which causes reserve balances to fall below 20%, reserves must begin to be restored in the fiscal year following their use.

### **Enterprise Fund Reserves**

The City will annually appropriate a contingency reserve balance in the Water, Wastewater and Storm Water funds. The City may use the recommended contingency reserve percentage found in the most recent rate study.

### **Special Revenue Funds**

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

## **Revenue Policy**

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

### **Revenue Policy Goals**

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

### **Specific Revenue Policies**

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

- New and expanded unrestricted revenue streams should be first applied to support existing programs prior to funding new or expanded programs.
- All City funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible, in that order. One hundred percent of all idle cash will be continuously invested.

### **Cogeneration Revenues**

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

### **Fee Policy**

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

### **Ongoing Review**

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

### **User Fee Cost Recovery Levels**

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

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



## **General Concepts Regarding the Use of Service Charges**

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

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

## **Factors Favoring Low Cost Recovery Levels**

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

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

## **Factors Favoring High Cost Recovery Levels**

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

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

## **Low Cost - Recovery Services**

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have

user charges associated with them. However, the primary source of funding for the operation as a whole should be general purpose revenues, not user fees:

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

### **Development Review Programs – Example of High Cost Recovery and Methodology**

Services provided under this category include:

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

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

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

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

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

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

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

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

### **Enterprise Fund Rates**

- The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: Water, Wastewater and Storm Water.
- The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

- Upon review of utility rates, Council will set rates through the required public process and adopt any changes to the rate structure for the City's enterprise funds by ordinance.
- The City will review Systems Development Charges on a regular basis.

### Internal Controls

#### Introduction:

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

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

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

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

#### Purchasing and Accounts Payable

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

#### Human Resources and Payroll

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

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

#### Cash Receipts and Accounts Receivable

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

placed in a tamper resistant bank approved bag and taken to the depository.

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

### **Bank and Investment Reconciliations**

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

### **General Ledger**

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

### **Budget**

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

### **Audits**

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

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

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

## City of Scappoose Investment Policy

### Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City Manager. Scappoose has a population of 8,058.

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

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

### Section 2. Scope

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

### Section 3. Objectives

The City's principal investment objectives are:

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

### Section 4. Delegation of Authority

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

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

## **Section 5. Prudence and Indemnification**

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

## **Section 6. Safekeeping and Custody**

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

## **Section 7. Accounting Method**

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

## **Section 8. Internal Controls**

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

## **Section 9. Reporting Requirements**

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



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

#### **Section 10. Investment Policy Adoption**

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

#### **Section 11. Qualified Institutions**

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

#### **Section 12. Investment Maturity**

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

#### **Section 13. Portfolio Diversification**

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

Investment Policy immediately upon being enacted.

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

<u>Instrument Diversification:</u>	<u>Maximum % of Portfolio*</u>
U.S. Treasury Obligations	100%
Federal Instrumentality Securities	100%
Commercial Paper and Corporate Indebtedness	35%
Bankers Acceptances	25%
Local Government Investment Pool (Up to Statutory Limit)	100%
Time Certificates of Deposit	25%
Repurchase Agreements	100%
Obligations of the States of OR, CA, ID, WA	25%
<i>*As determined on the settlement date.</i>	

#### **Section 14. Competitive Transactions**

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

#### **Section 15. Monitoring, Adjusting and Evaluating the Portfolio**

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

#### **Section 16. List of Authorized Investments**

- 16.1 U.S. Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips with maturities not exceeding seven years from the date of purchase.
- 16.2 Federal Instrumentality Securities: Debentures, discount notes, callable securities and stripped principal or coupons with final maturities not exceeding seven years from the date of purchase issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), Student Loan Marketing Association (SLMA), Resolution Funding Corporation (RFCORP), Financing Corporation (FICO), and Tennessee Valley Authority (TVA).
- 16.3 Commercial Paper is issued by a commercial, industrial, or utility business or issued by or on behalf of a financial institution with maturities not exceeding 270 days from the date of purchase. Commercial paper must be rated at least A-1 by Standard and Poor's, or P-1 by Moody's, or F-1 by Fitch at the time of purchase by each service which rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A by Standard and Poor's, or A by Moody's, or A by Fitch. Ownership of commercial paper and corporate bonds shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.

- 16.4 Corporate Bonds are issued by a commercial, industrial, or utility business or issued by or on behalf of a financial institution with final maturities not exceeding seven years from the date of purchase. Authorized corporate bonds shall be limited to obligations of United States dollar denominated corporations organized and operating within the United States. The debt must be rated at least AA by Standard and Poor's, or AA by Moody's, or AA by Fitch. Ownership of corporate bonds and commercial paper shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.
- 16.5 Bankers Acceptances which are, (a) guaranteed by and carried on the books of a financial institution located and licensed to do banking business in the State of Oregon; or a financial institution located in the States of California, Idaho or Washington that is wholly owned by a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon. (b) Bankers' acceptances shall be eligible for discount by the Federal Reserve System; and (c) the institution issuing a letter of credit shall have a short term rating of at least A-1 by Standard and Poor's or P-1 by Moody's, or F-1 by Fitch. Maturities shall be limited to 180 days from the date of purchase and ownership of banker's acceptances shall not exceed twenty-five percent of the portfolio, with no more than ten percent of the portfolio held in any one issuer.
- 16.6 State of Oregon Local Government Investment Pool is organized pursuant to ORS 294.805 through 294.895. Participation in the Pool shall not exceed the maximum limit annually set by ORS 294.810, which as of February 2008, was \$41,401,967. This limit may temporarily be exceeded by local governments for 10 business days due to pass-through funds.
- 16.7 Time Deposit Open Accounts, Certificates of Deposit, and Savings Accounts in insured institutions as defined in ORS 706.008 that are located and licensed to do banking business in the State of Oregon. Certificates of Deposit that are purchased in amounts exceeding Federal Insurance may only be purchased from well capitalized financial institutions.

Certificates of deposit that are purchased by the City shall be FDIC insured or collateralized through the state collateral pool in accordance with ORS 295.015 and ORS 295.018. Ownership of time certificates of deposit shall be limited to twenty-five percent of the portfolio, with no more than five percent with any one financial institution at the time of purchase, and maturities shall not exceed 18 months.

- 16.8 Repurchase Agreements with maturities of 90 days or less collateralized by U.S. Treasury securities with the maturity of the collateral not exceeding seven years.

Repurchase Agreements shall be entered into only with:

16.81.1 City approved Primary Dealers reporting to the Market Reports division of the Federal Reserve Bank of New York; or

16.8.2 City approved depository banks, which have a Sheshunoff Public Peer Group Rating of 30 or better in the most recent publication of Sheshunoff Bank Quarterly.

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

- 16.9 Obligations of the States of Oregon, California, Idaho, and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal or the interest of obligations of the issuing entity within five years preceding investment, ORS 294.040. Ownership of such obligations shall be limited to 25% (twenty-five) percent of the portfolio, with no more than 10% (ten) percent of the portfolio held in any one issuer. Maturities for these obligations shall not exceed 7 (seven) years.
- 16.10 As of this date of this Policy, all of the above securities, deposits and transactions have been approved by the State Treasurer pursuant to ORS 294.046.

## Section 17. Glossary of Terms

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

price specified at the time of issuance.

- 17.13 **Call Date:** The date before maturity on which a bond may be redeemed at the option of the issuer.
- 17.14 **Collateral:** Securities or other property that a borrower pledges as security for the repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.
- 17.15 **Commercial Paper:** Short-term, unsecured, negotiable promissory notes issued by businesses.
- 17.16 **Commission:** Broker's or agent's fee for purchasing or selling securities for a client.
- 17.17 **Coupon Rate:** The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.
- 17.18 **Coupon Yield:** The annual interest rate of a bond divided by the bond's face value and stated as a percentage. This usually is not equal to the bond's current yield or its yield to maturity.
- 17.19 **Current Maturity:** The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.
- 17.20 **Current Yield:** The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.
- 17.21 **CUSIP:** The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.
- 17.22 **Dealer:** An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory. The dealer's profit is determined by the difference between the price paid and the price received.
- 17.23 **Delivery:** Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.
- 17.24 **Discount:** The reduction in the price of a security; the difference between its selling price and its face value at maturity. A security may sell below face value in return of such things as prompt payment and quantity purchase. "At a discount" refers to a security selling at less than the face value, as opposed to "at a premium", when it sells for more than the face value.
- 17.25 **Fannie Mae:** Trade name for Federal National Mortgage Association (FNMA).
- 17.26 **Finance Committee.** Subcommittee of the City Council appointed by the Mayor on an annual basis.
- 17.27 **Freddie Mac:** Trade name for Federal Home Loan Mortgage Corporation (FHLMC).
- 17.28 **Full Faith and Credit:** Indicator that the unconditional guarantee of the United States government



backs the repayment of a debt.

- 17.29 **General Obligation Bonds (GOs):** Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.
- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).
- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as "governments."
- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.
- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory, negotiation, and distribution services. See Syndicate; Underwriter.
- 17.35 **Investment Portfolio:** A collection of securities held by a bank, individual, institution, or government agency for investment purposes.
- 17.36 **Investment Securities:** Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.
- 17.37 **Investor:** A person who purchases securities with the intention of holding them to make a profit.
- 17.38 **Liquidity:** The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.
- 17.39 **Mark to Market.** Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.
- 17.40 **Mortgage Bond:** A bond secured by a mortgage on property. The value of the property used as collateral usually exceeds that of the mortgage bond issued against it.
- 17.41 **Municipals:** Securities, usually bonds, issued by a state or its agencies. The interest on "munis" is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency's taxation powers.
- 17.42 **National Association of Securities Dealers (NASD):** A self-regulatory organization that regulates the over-the-counter market.
- 17.43 **Par Value:** The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity. Par value should not be confused with

market value.

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

## All Funds Combined Summary

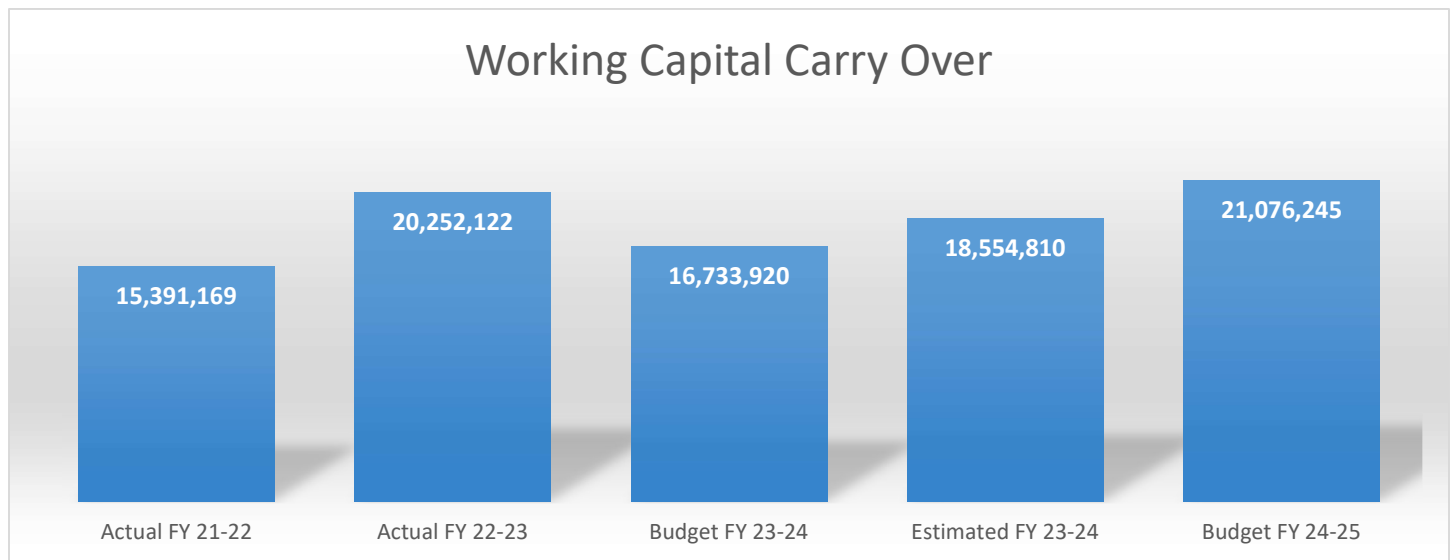
### CITY-WIDE FINANCIAL OVERVIEW

	ADOPTED 2023-24	ESTIMATED 2023-24	PROPOSED 2024-25	PROPOSED vs. 2024 ADOPTED
<b>RESOURCES</b>				
Beginning Fund Balance	16,638,076	21,010,663	21,010,663	126.28%
Property Tax	2,628,624	2,400,000	2,492,763	94.68%
Interest	422,330	881,756	519,130	122.92%
Franchise Fees	420,300	520,000	530,330	100.00%
Licenses & Permits	15,100	40,000	41,831	277.03%
Intergovernmental Revenue	16,830,455	7,057,358	25,934,455	154.09%
Charges for Services	6,336,199	6,501,262	10,091,449	159.27%
Miscellaneous	283,540	293,142	276,000	97.34%
SDC Revenue	894,798	16,447	922,364	103.08%
Current Revenues	27,931,366	14,242,540	40,959,529	146.64%
Transfers	616,482	666,482	667,895	108.34%
<b>TOTAL RESOURCES</b>	<b>45,185,894</b>	<b>14,909,022</b>	<b>62,638,087</b>	<b>138.62%</b>
<b>REQUIREMENTS</b>				
Personnel Services	6,059,335	5,436,017	6,707,097	110.69%
Materials & Services	4,731,585	3,513,642	6,707,097	138.62%
Capital Outlay	21,544,857	7,778,390	32,036,819	148.70%
Operating Budget	32,335,777	16,728,049	43,284,792	133.86%
Debt Service	379,131	375,949	99,743	26.31%
Total Expenditures	32,714,908	17,103,998	43,384,535	132.61%
Transfers	677,751	649,300	581,718	85.83%
Contingency	8,481,394	1,233,541	9,434,355	111.24%
<b>TOTAL APPROPRIATIONS</b>	<b>41,874,053</b>	<b>18,986,839</b>	<b>53,400,608</b>	<b>127.53%</b>
Unappropriated Ending Fund Balance	3,500,000		1,800,000	0.51%
<b>TOTAL BUDGET</b>	<b>45,374,053</b>	<b>18,986,839</b>	<b>55,200,608</b>	<b>121.66%</b>
<b>Total FTE</b>	<b>38.5</b>	<b>38.5</b>	<b>40.5</b>	<b>114.08%</b>

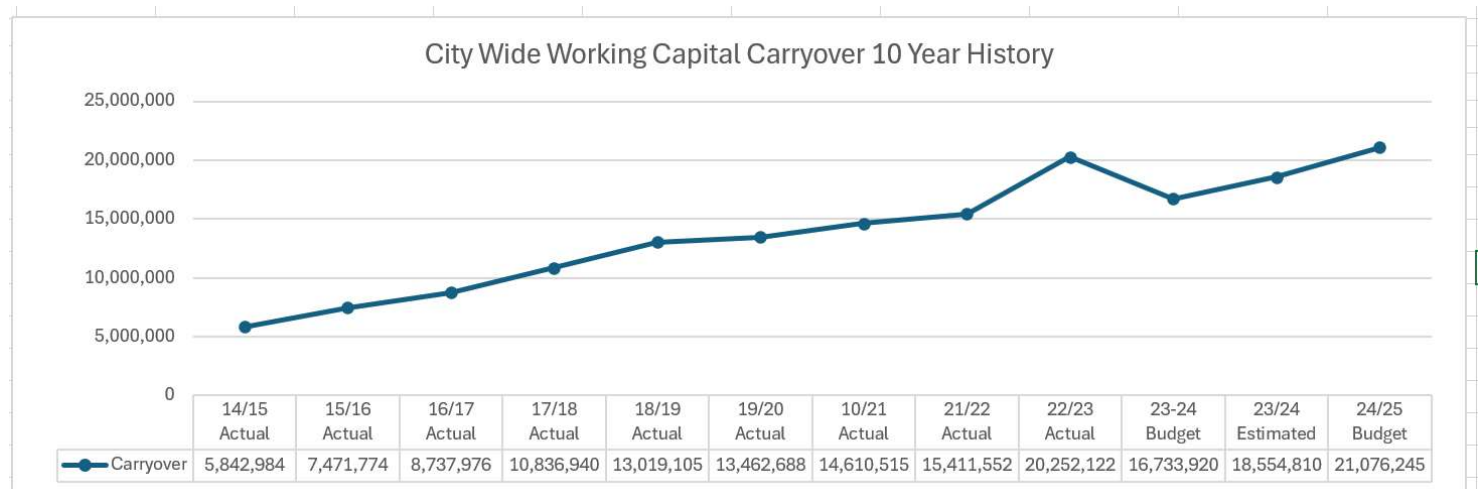
Notes: Property Tax budget calculated incorrectly for 23-24. Calculated for 24-25 from Assessor records.  
Loan proceeds included but not drawn down due to use of ARPA funds. Affects revenue and expense.  
Capital costs budgeted to assure funds are available for costs.

## Total Resources

### Working Capital Carry Over



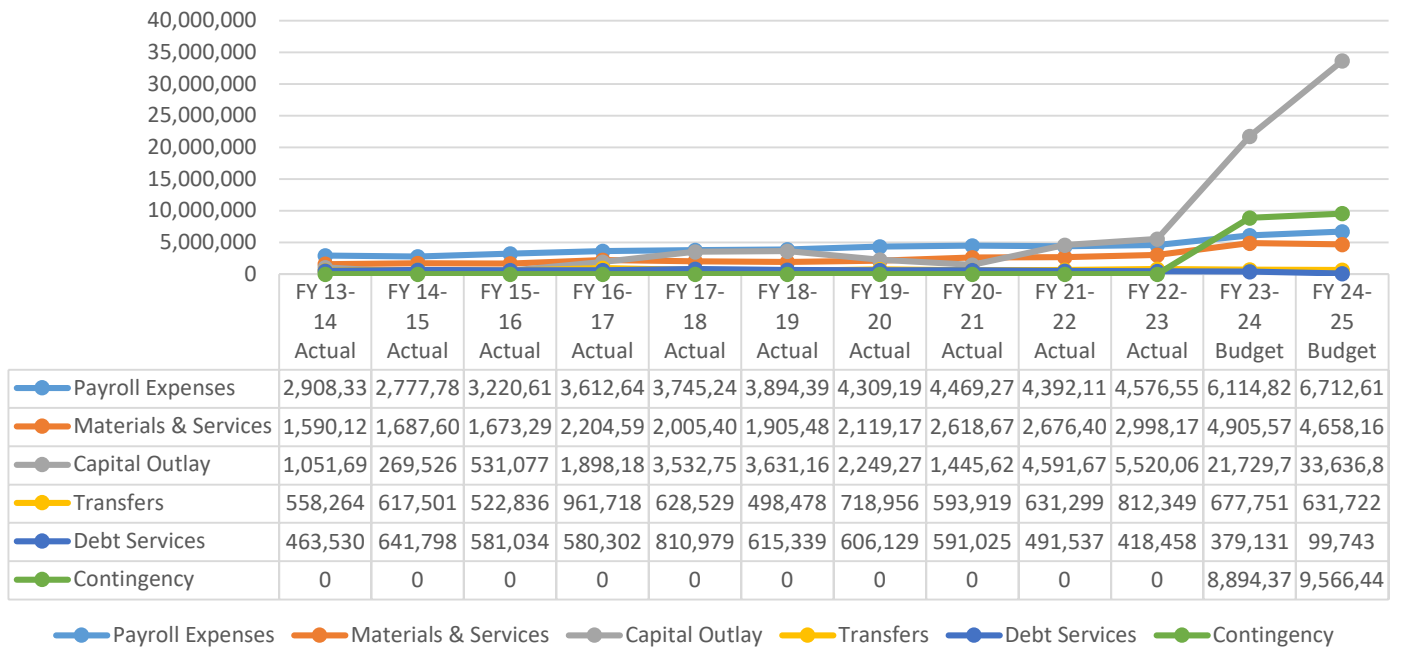
### City Wide Working Capital Carryover 10 Year History



Revenue Summary	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
Cash Carry Over	\$ 15,391,169	\$ 20,252,122	\$ 16,733,920	\$ 18,554,810	\$ 21,076,245
Property Taxes	2,468,720	2,453,117	2,628,624	2,596,575	2,492,763
Interest	91,462	622,801	422,855	885,256	520,430
Franchise Fees	458,206	496,492	520,300	471,280	520,300
Licenses & Permits	332,886	149,154	209,600	112,184	241,831
Intergovernmental Revenue	7,562,373	4,873,885	16,830,445	7,057,358	25,934,455
Charges for Services	5,501,438	5,647,993	6,336,199	6,501,262	10,091,449
Miscellaneous Revenue	257,288	68,662	283,540	293,142	276,000
Transfers	631,299	862,349	616,482	666,482	667,020
System Development Charges	125,741	474,242	894,798	16,447	922,364
	\$ 32,820,582	\$ 35,900,817	\$ 45,476,763	\$ 34,610,796	\$ 62,742,857

Revenue by Source	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
Cash Carry Over	46.89%	56.41%	36.80%	53.61%	33.45%
Property Taxes	7.52%	6.83%	5.78%	0.15%	4.23%
Interest	0.28%	1.73%	0.93%	2.56%	0.83%
Franchise Fees	1.40%	1.38%	1.14%	1.36%	0.83%
Licenses & Permits	1.01%	0.42%	0.46%	0.32%	0.34%
Intergovernmental Revenue	23.04%	13.58%	37.01%	20.39%	41.29%
Charges for Services	16.76%	15.73%	13.93%	18.78%	16.07%
Miscellaneous Revenue	0.78%	0.19%	0.62%	0.85%	0.44%
Transfers	1.92%	2.40%	1.36%	1.93%	1.06%
System Development Charges	0.38%	1.32%	1.97%	0.05%	1.47%
	100%	100%	100%	100%	100%

Total Expenditures 10 Year History





## Total Expenditures

Expenditure Summary	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Proposed FY 24-25
GENERAL FUND	\$ 3,841,337	\$ 4,257,751	\$ 8,351,436	\$ 5,325,672	\$ 8,454,587
BUILDING	311,025	299,984	310,908	161,921	279,976
POOL FUND	0	0	9,397	0	9,821
STREET FUND	3,008,510	2,657,864	3,903,730	2,492,959	2,111,669
FOOT PATHS & BICYCLE TRAILS	490	192	224,867	4,000	248,931
STORM DRAINAGE	151,057	350,052	1,352,873	271,405	2,617,203
STORM DRAINAGE SDC	110,770	77,839	402,927	0	464,727
STREET SDC	314,987	37,831	1,184,274	50,123	1,775,303
PARKS SDC	16,870	98,271	206,054	35,126	242,936
UTILITY WATER	2,434,551	3,845,942	15,300,336	5,670,343	16,222,221
UTILITY WASTEWATER	2,140,231	2,209,110	12,315,597	4,236,575	19,540,017
WATER SDC	296,129	297,340	474,511	279,875	287,031
WASTEWATER SDC	93,324	97,987	1,259,926	429,740	1,078,586
PEG FEE FUND	16,069	17,888	43,280	24,100	34,144
WATTS HOUSE FUND	4,231	6,003	33,937	5,000	33,456
UNEMPLOYMENT	9,529	9,529	96,369	0	97,369
LAW ENFORCEMENT FEE	9,086	3,538	21,409	9,500	18,354
<b>Total Expenditures</b>	<b>\$12,758,196</b>	<b>\$14,267,121</b>	<b>\$45,491,831</b>	<b>\$ 18,996,339</b>	<b>\$ 53,516,331</b>

Expenditure Summary	Actual FY21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
GENERAL FUND	30.11%	29.84%	18.36%	28.04%	15.80%
BUILDING	2.44%	2.10%	0.68%	0.85%	0.52%
POOL FUND	0.00%	0.00%	0.02%	0.00%	0.02%
STREET FUND	23.58%	18.63%	8.58%	13.12%	3.95%
FOOT PATHS & BICYCLE TRAILS	0.00%	0.00%	0.49%	0.02%	0.47%
STORM DRAINAGE	1.18%	2.45%	2.97%	1.43%	4.89%
STORM DRAINAGE SDC	0.87%	0.55%	0.89%	0.00%	0.87%
STREET SDC	2.47%	0.27%	2.60%	0.26%	3.32%
PARKS SDC	0.13%	0.69%	0.45%	0.18%	0.45%
UTILITY WATER	19.08%	26.96%	33.63%	29.85%	30.31%
UTILITY WASTEWATER	16.78%	15.48%	27.07%	22.30%	36.51%
WATER SDC	2.32%	2.08%	1.04%	1.47%	0.54%
WASTEWATER SDC	0.73%	0.69%	2.77%	2.26%	2.02%
PEG FEE FUND	0.13%	0.13%	0.10%	0.13%	0.06%
WATTS HOUSE FUND	0.03%	0.04%	0.07%	0.03%	0.06%
UNEMPLOYMENT	0.07%	0.07%	0.21%	0.00%	0.18%
LAW ENFORCEMENT FEE	0.07%	0.02%	0.05%	0.05%	0.03%
<b>Total Expenditures</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Total Expenditures by Classification</b>	<b>Personnel</b>	<b>Materials &amp; Services</b>	<b>Capital Outlay</b>	<b>Transfers</b>	<b>Debt Services</b>	<b>Contingency</b>	<b>Total</b>
GENERAL FUND	3,467,022	2,340,687	502,843	172,308	0	1,971,727	8,454,587
BUILDING	80,182	192,114	0	0	0	7,680	279,976
POOL FUND	0	0	0	0	0	9,821	9,821
STREET FUND	285,876	217,465	860,000	58,550	0	689,778	2,111,669
FOOT PATHS & BICYCLE TRAILS	0	3,000	40,000	0	0	205,931	248,931
STORM DRAINAGE	396,489	239,215	207,000	2,052	0	1,772,447	2,617,203
STORM DRAINAGE SDC	0	0	200,000	2,974	0	261,753	464,727
STREET SDC	0	0	550,000	9,603	0	1,215,700	1,775,303
PARKS SDC	0	0	100,000	4,204	0	138,732	242,936
UTILITY WATER	1,176,331	779,260	11,300,000	201,888	81,439	2,683,303	16,222,221
UTILITY WASTEWATER	1,301,197	727,540	17,290,000	101,488	18,304	101,488	19,540,017
WATER SDC	0	0	176,976	17,328	0	92,727	287,031
WASTEWATER SDC	0	0	800,000	11,323	0	267,263	1,078,586
PEG FEE FUND	0	30,595	0	0	0	3,549	34,144
WATTS HOUSE FUND	0	11,000	10,000	0	0	12,456	33,456
UNEMPLOYMENT	0	0	0	0	0	0	0
LAW ENFORCEMENT FEE	0	10,000	0	0	0	8,354	18,354
TOTAL ALL FUNDS	6,712,615	4,658,168	33,636,819	631,722	99,743	9,566,441	53,516,331

## Summary Personnel Services

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

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

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

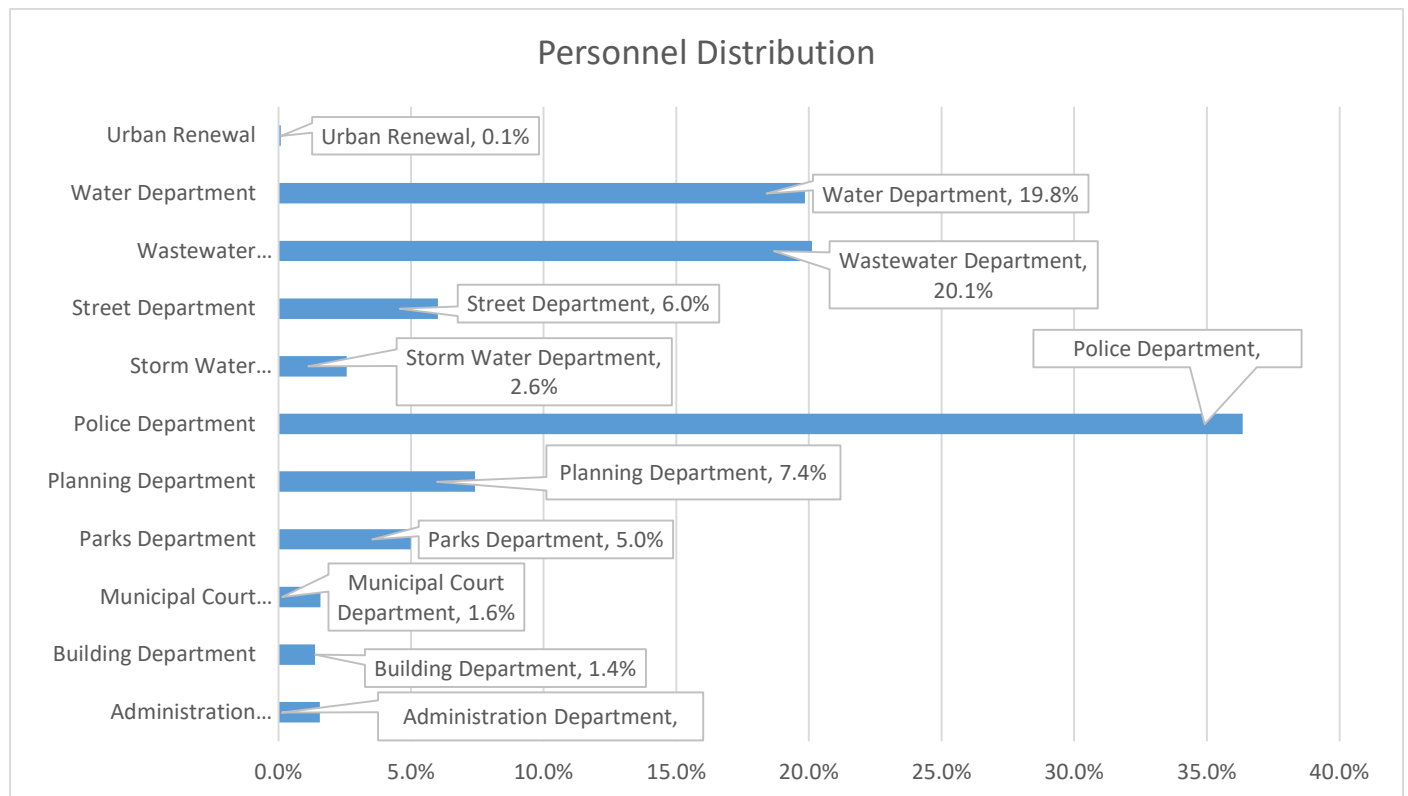
The salaries of Mid-Management employees and Department Heads are subject to a salary plan approved by the City Manager that calls for minimum-maximum wage scale. The City Manager may award additional paid time off in the form of extra vacation hours or personal holidays where the employee's activities warrant this recognition of effort. City Council provided guidelines for computation of any COLA to be granted in July of each year to Mid-Management staff and Department Heads. A 3.0% COLA is budgeted for this group of employees for the 2024-2025 Fiscal Year.

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

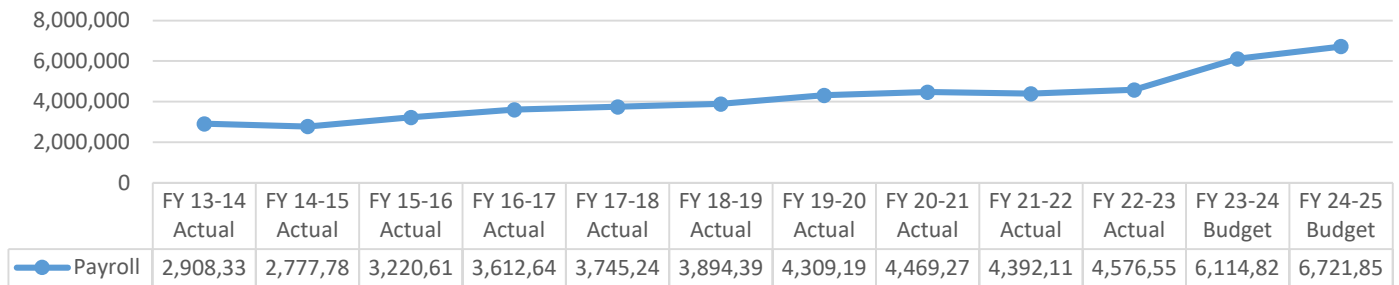
After salaries, the City's largest personnel related expense is the cost of health, dental, vision and life insurance benefits. Working together, the Finance Administrator and the current contracted City benefits agent, Hagan Hamilton Insurance Solutions, have continued the City's long history of working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

## Personnel Services

Department	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
Administration Department	67,216	13,641	20,995	5,377	508	0	107,737
Building Department	49,120	17,721	14,697	3,999	231	1,864	87,632
Municipal Court Department	55,046	21,649	18,351	4,459	147	0	99,652
Parks Department	176,812	62,687	56,500	14,429	4,619	3,555	318,602
Planning Department	413,578	78,972	93,946	36,735	3,808	2,663	629,702
Police Department	1,301,597	326,862	431,277	111,336	38,525	101,521	2,311,118
Storm Water Department	224,321	70,009	69,775	18,419	10,050	5,915	398,489
Street Department	170,311	43,011	55,127	13,713	2,612	1,102	285,876
Wastewater Department	728,428	229,174	241,451	64,969	17,020	20,155	1,301,197
Water Department	707,305	184,938	198,174	53,049	13,411	19,454	1,176,331
Urban Renewal	3,394	598	758	758	10	0	5,518
<b>Grand Total</b>	<b>3,285,667</b>	<b>887,697</b>	<b>1,090,046</b>	<b>286,197</b>	<b>79,823</b>	<b>122,622</b>	<b>6,721,854</b>



## Total Personnel Service 10 Year History



## City of Scappoose Compensation Schedule

City of Scappoose	21- 22	22- 23	23- 24	24- 25	Minimum Salary	Maximum Salary
Assistant City Manager	1					
Assistant to City Manager		1	1	1	30.21	42.61
Assistant to Public Works Director		1				
Building Official	1	1				
Chief of Police	1	1	1	1	49.95	66.92
City Engineer	1	1	1	1	44.51	57.90
City Manager	1	1	1	1	59.00	79.07
City Recorder	1	1	1	1	33.77	46.63
Evidence Technician			0.5	0.5	31.20	35.88
Finance Administrator/Office Manager	1	1	1	1	49.95	66.93
Office Administrator CDC	1	1	1	1	24.14	30.82
Office Administrator Court	1					
Office Administrator Court/Police		1	1	1	26.43	33.74
Office Administrator Finance	1	1	1	1	24.14	30.82
Office Administrator Police	1					
Operator I	1	1	1	2	26.71	34.08
Operator II	1	1	1	1	29.43	37.55
Operator III	1	1	1	1	32.47	41.44
Patrol Officer	7	8	8	8	32.14	47.49
Planning Supervisor	1					
Community Development Director		1	1	1	49.95	66.93
Associate Planner		1	1	1	31.73	40.50
Police Lieutenant	1	1	1	1	43.24	57.96
Police Sergeant	2	2	2	2	38.70	52.00
PW Contract Administrator			1	1	30.21	42.61
Public Works Director	1	1	1	1	49.95	66.93
Treatment Plant Supervisor	2	2	2	2	38.74	57.61
Utility/Parks Worker I	2	2	2	3	21.78	28.63
Utility/Parks Worker II	2	2	2	4	26.69	34.08
Utility/Parks Worker III	2	2	3	3	29.43	37.55
Utility Supervisor	1	1	1	1	38.74	57.61
<b>Total FTE</b>	<b>35</b>	<b>36</b>	<b>38</b>	<b>40.5</b>		



## GENERAL FUND 10

### PURPOSE:

The General Fund consists of revenue collected from property taxes, franchise fees, license and permit fees, intergovernmental revenue, charges for services, interest income, transfers, and other miscellaneous income sources. This fund also stores all expenditure and budget data from the following departments:

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

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

### VISION FOR THE YEAR:

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

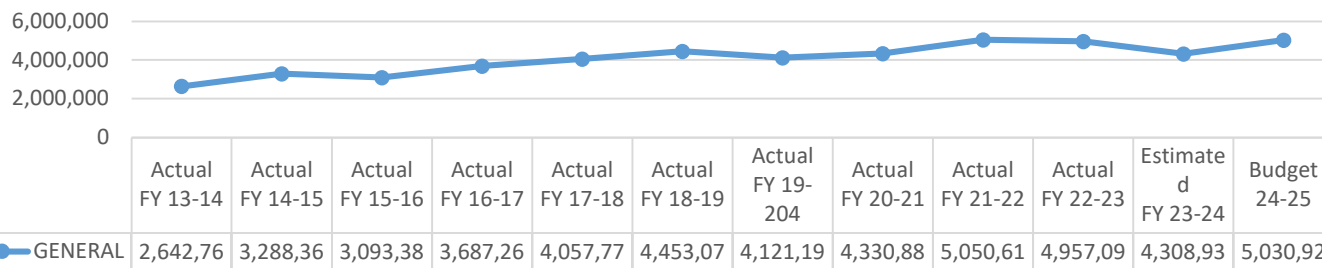
### BUDGET NOTES:

The General Fund for fiscal year 24-25 has a beginning cash position of \$4,665,639. This amount will provide the City with the working capital needed to meet General Fund expenditure requirements without interim borrowing prior to the receipt of property tax revenue in November. The proposed budget also provides for a \$1,407,221 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,700,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 25-26 beginning cash carryover.

<b>General Fund 10</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Budget FY 24-25</b>	<b>Budget FY 24-25</b>
<b>Working Capital Carryover</b>	\$ 4,537,354	\$ 5,537,328	\$ 3,606,446	\$ 6,117,715	\$ 4,665,639	\$ 4,665,639	\$ 4,665,639
<b>Current Year Resources</b>							
Property Taxes	\$ 2,468,721	\$ 2,453,117	\$ 2,628,624	\$ 2,400,000	\$ 2,492,763	\$ 2,492,763	\$ 2,492,763
Interest	28,294	184,986	110,000	235,875	235,000	235,000	235,000
Franchise Fees	458,206	496,493	520,300	520,000	520,300	520,300	520,300
Licenses & Permits	18,301	17,729	15,100	40,000	41,831	41,831	41,831
Intergovernmental Revenue	986,038	768,545	617,000	347,010	617,000	617,000	617,000
Charges for Service	126,017	100,321	173,300	68,500	341,981	341,981	341,981
Miscellaneous	245,149	67,180	262,000	48,880	252,000	252,000	252,000
Transfers	510,585	732,820	418,666	418,666	530,052	530,052	530,052
<b>Total current year resources</b>	<b>\$ 4,841,312</b>	<b>\$ 4,821,191</b>	<b>\$ 4,744,990</b>	<b>\$ 4,078,931</b>	<b>\$ 5,030,927</b>	<b>\$ 5,030,927</b>	<b>\$ 5,030,927</b>
<b>Total Resources</b>	<b>\$ 9,378,666</b>	<b>\$ 10,358,519</b>	<b>\$ 8,351,436</b>	<b>\$ 10,196,646</b>	<b>\$ 9,696,566</b>	<b>\$ 9,696,566</b>	<b>\$ 9,696,566</b>

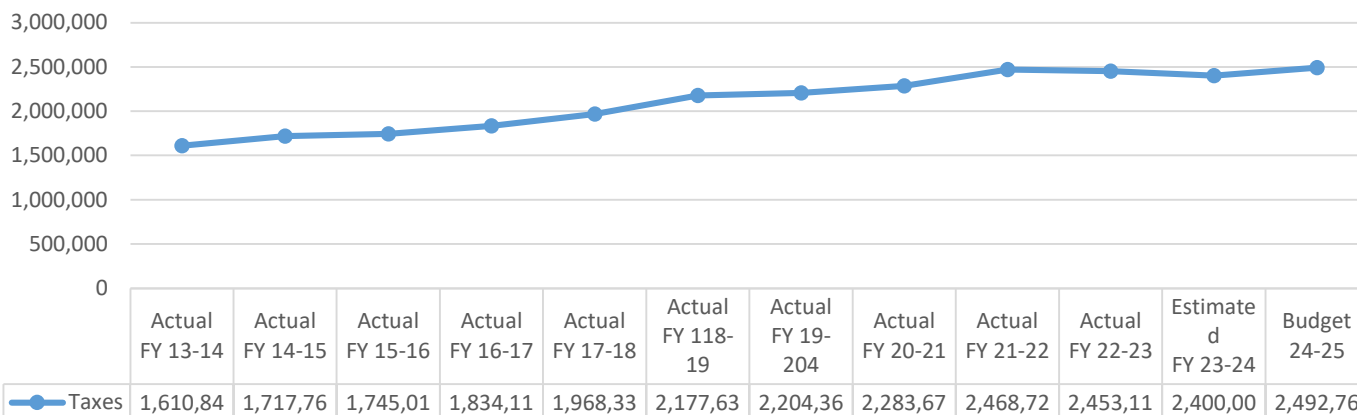
Note – Miscellaneous budgets maximum pass through revenue but only spends what is received.

### Total General Fund Revenue 10 Year History



Property tax revenue is projected to be \$2,492,763. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. Property Taxes account for 52% of the General Fund revenue.

### Property Tax Revenue 10 Year History

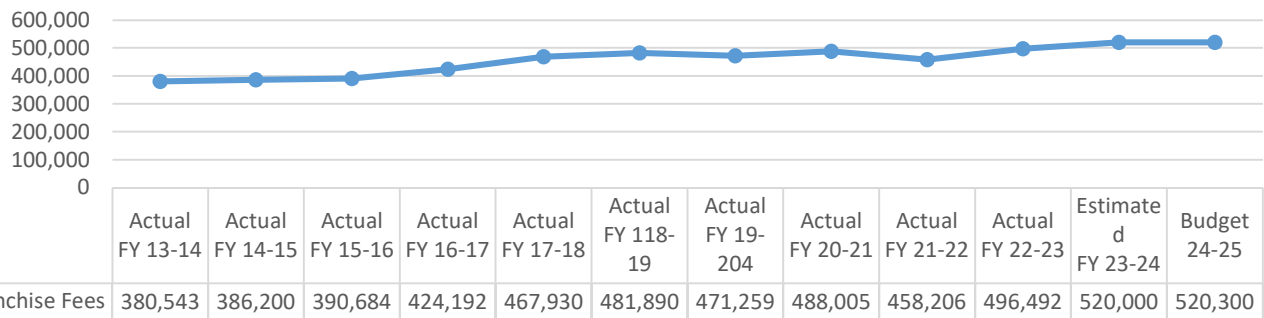


### Property Tax and Citizen Services



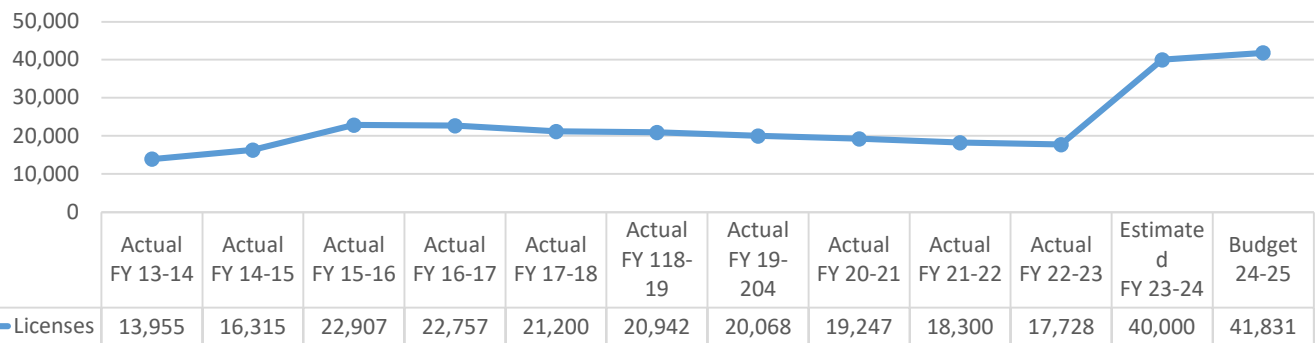
Franchise fee revenue is estimated to be \$520,300. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expires 6/2028, Columbia River PUD (5%) expiring 3/2043, NW Natural Gas (5%) expiring 9/2032, Waste Management of Oregon (5%) expiring 11/2026, Comcast Cable (5%) expiring 3/2033, and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 11% of General Fund revenues.

### Franchise Fee 10 Year History



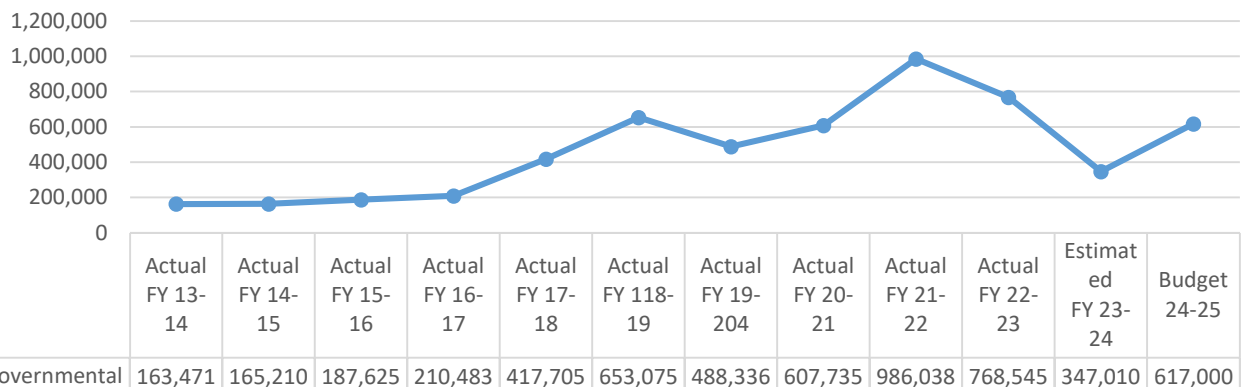
The City anticipates collecting \$40,000 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.

### Licenses & Permits 10 Year History



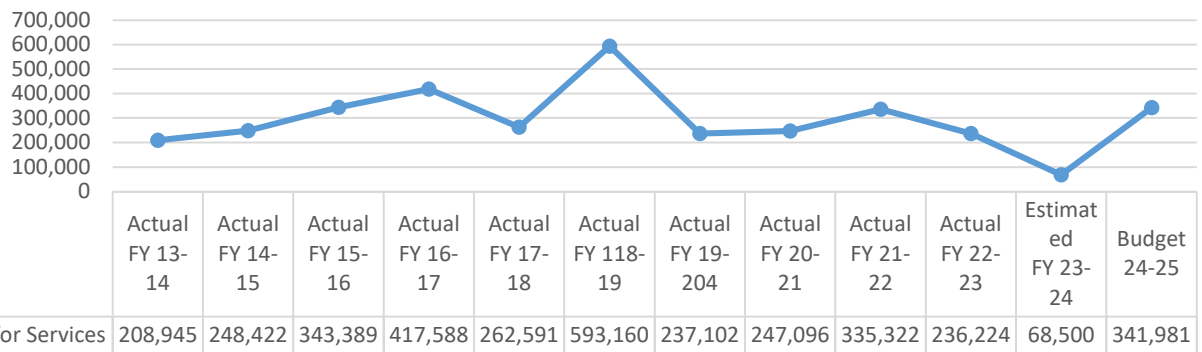
The total intergovernmental revenue is estimated to be \$617,000. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. Intergovernmental revenues account for 14% of the General Fund revenues.

### Intergovernmental Revenue 10 Year History



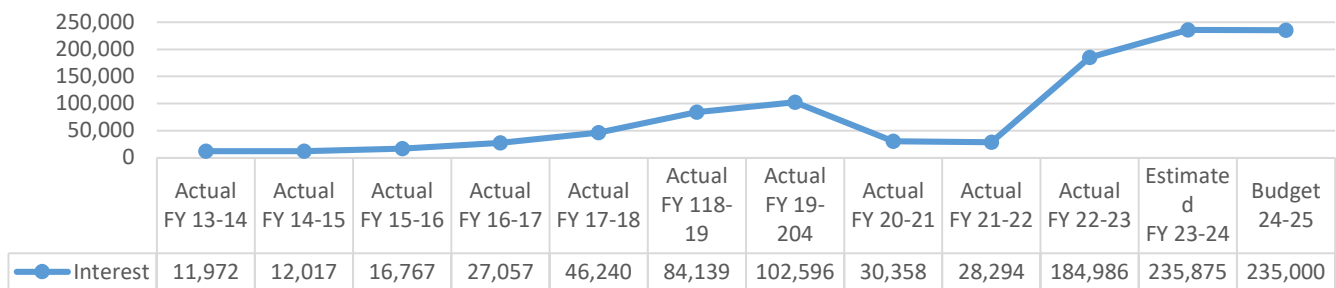
Charges for services has anticipated revenue of \$341,981. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$100,000 from Court revenue, \$43,000 from Planning revenue, and \$10,000 from Police administrative fees. Charges for services account for 3% of the General Fund revenues.

### Charges for Services 10 Year History



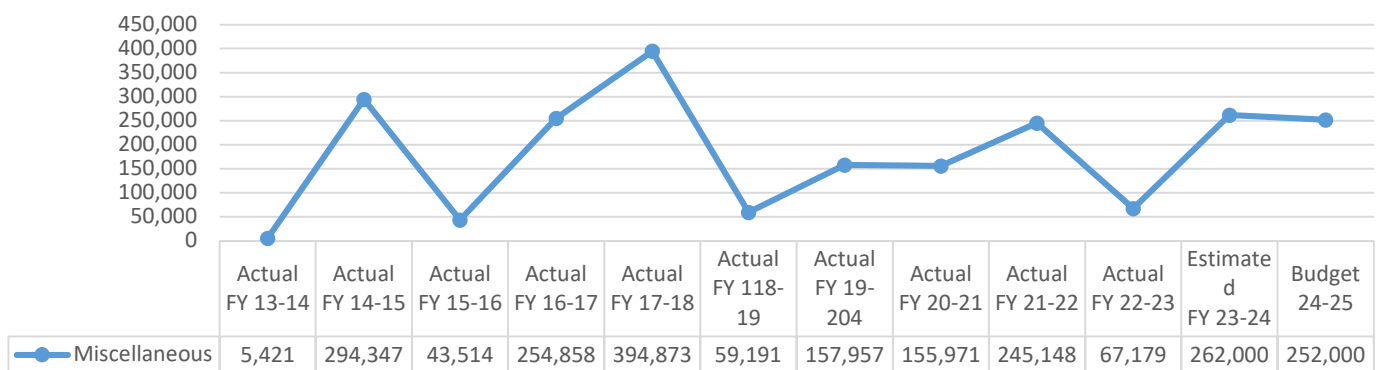
Interest income for the year is estimated at \$235,875. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 2% of the General Fund revenues.

### Interest Revenue 10 Year History



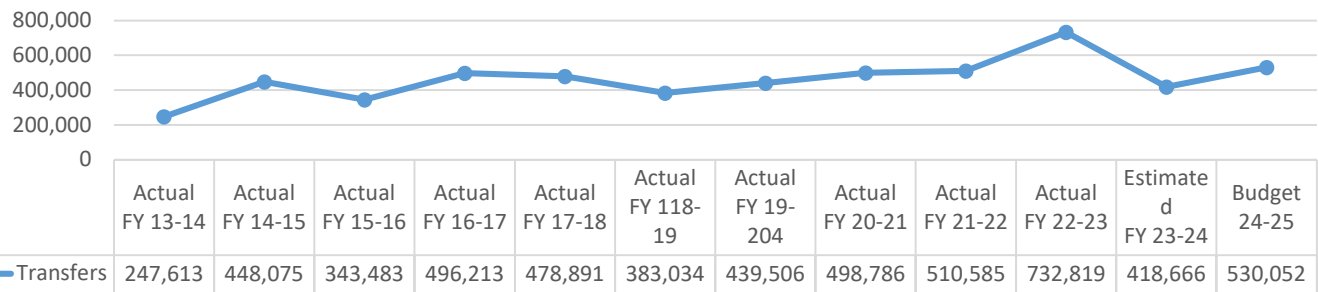
Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$252,000. Miscellaneous revenue accounts for 2% of the General Fund revenues.

### Miscellaneous Revenue 10 Year History



Transfers to the General Fund are projected to be \$530,052. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 10% of the General Fund revenues.

## Transfer Revenue 10 Year History



Total amount of revenue for the General Fund is projected to be \$5,030,927. Total fund resources are \$9,696,566.

## General Fund Revenue 10 Year History

1,000,000

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Budget 24-25
Taxes	1,610,841	1,717,761	1,745,011	1,834,111	1,968,332	1,777,632	2,204,362	2,283,672	2,468,722	2,453,112	2,628,622	2,654,000
Interest	11,972	12,017	16,767	27,057	46,240	84,139	102,596	30,358	28,294	184,986	110,000	235,000
Franchise Fees	380,543	386,200	390,684	424,192	467,930	481,890	471,259	488,005	458,206	496,492	520,300	520,300
Licenses & Permits	13,955	16,315	22,907	22,757	21,200	20,942	20,068	19,247	18,300	17,728	15,100	15,100
Intergovernmental Revenue	163,471	165,210	187,625	210,483	417,705	653,075	488,336	607,735	986,038	768,545	617,000	617,000
Charges for Services	208,945	248,422	343,389	417,588	262,591	593,160	237,102	247,096	335,322	236,224	248,300	341,981
Miscellaneous Revenue	5,421	294,347	43,514	254,858	394,873	59,191	157,957	155,971	245,148	67,179	262,000	252,000
Transfers	247,613	448,075	343,483	496,213	478,891	383,034	439,506	498,786	510,585	732,819	418,666	552,239

## General Fund Revenue Detail

Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
10-000-001	Taxes Necessary to Balance	2,372,515	2,397,854	2,575,624	2,580,000	2,439,763
10-000-002	Delinquent Taxes	96,206	55,263	53,000	50,000	53,000
10-000-003	Interest Earned	28,294	184,986	110,000	235,875	235,875
10-000-015	State Liquor Tax	142,708	158,629	145,000	140,000	145,000
10-000-020	State Cigarette Tax	6,373	5,878	6,000	6,000	6,000
10-000-025	State Revenue Sharing	140,820	168,636	206,000	180,000	206,000
10-000-030	Court Fines/Fees/Costs	70,058	63,065	100,000	30,000	100,000
10-000-055	Street Trees (1% of land use	435	250	200	250	208
10-000-060	Business Licenses	15,103	15,900	13,900	36,000	40,000
10-000-065	Planning & Developing Fee	42,075	24,730	43,000	24,000	230,873
10-000-081	CenturyTel Franchise (7%)	6,622	7,213	6,000	6,500	6,000
10-000-082	PUD Franchise (4%)	183,631	172,804	235,000	235,000	235,000
10-000-083	NW Natural Gas Franch (3%)	80,335	94,591	90,000	94,591	90,000
10-000-084	Garbage Franchise (5%)	56,563	76,924	70,000	52,289	70,000
10-000-085	Cable Franchise (5%)	81,775	134,144	110,000	82,000	110,000
10-000-087	Misc Franchise Fees	20,709	0	2,000	800	2,000
10-000-100	Miscellaneous	111,312	13,995	15,000	16,000	15,000
10-000-101	Donations & Grants	696,138	435,403	260,000	10,000	260,000

10-000-102	Police Administrative Fees	13,115	10,364	10,000	5,000	10,000
10-000-105	CET Administrative Fees	368	1,708	20,000	440	800
10-000-106	CET School District (96%)	8,821	41,000	235,000	225,000	225,000
10-000-110	Transient Tax 45% Tourism	1,818	914	600	592	750
10-000-111	Transient Tax 45% Parks	1,381	914	600	592	750
10-000-112	Transient Tax Admin Fee	-33	203	100	131	331
10-000-145	Vehicle Sales	0	0	0	0	0
10-000-150	Advance Funding Reimb	125,016	0	0	0	0
10-000-161	Parks Misc Revenue	0	12,185	12,000	33,880	12,000
10-000-260	Infras Inspection Fees	209,306	135,903	75,000	0	172,873
10-000-670	Natural Gas Royalties	28,572	3,600	100	100	100
10-000-671	Enterprise Zone Betterment	0	7,217	7,200	0	7,200
10-000-901	Transfer in Municipal Court	5,253	8,501	6,696	6,696	7,571
10-000-903	Transfer in Building Fund	36,337	43,298	0	0	8,138
10-000-915	Transfer in Parks	22,422	21,539	16,512	16,512	17,852
10-000-916	Transfer in Planning Fund	36,344	44,863	35,578	35,578	30,683
10-000-917	Transfer in Street Fund	65,073	93,040	58,781	58,781	58,550
10-000-918	Transfer in Water Fund	62,300	138,666	97,996	97,996	101,888
10-000-919	Transfer in Sewer Fund	138,568	160,024	97,771	97,771	101,488
10-000-920	Transfer in Police	82,697	115,216	105,332	105,332	123,773
10-000-921	Transfer in Street SDC Fund	5,885	9,533	0	0	0
10-000-922	Transfer in Parks SDC Fund	5,702	6,708	0	0	0
10-000-923	Transfer in Storm Drain SDC	3,270	2,806	0	0	52,292
10-000-924	Transfer in Water SDC Fund	14,616	19,390	0	0	0
10-000-926	Transfer in Sewer SDC Fund	15,582	19,236	0	0	0
10-000-980	Transfer in Urban Renewal	16,536	50,000	0	50,000	50,004
<b>Total Revenue</b>		<b>5,050,617</b>	<b>4,957,094</b>	<b>4,819,990</b>	<b>4,513,706</b>	<b>5,030,927</b>

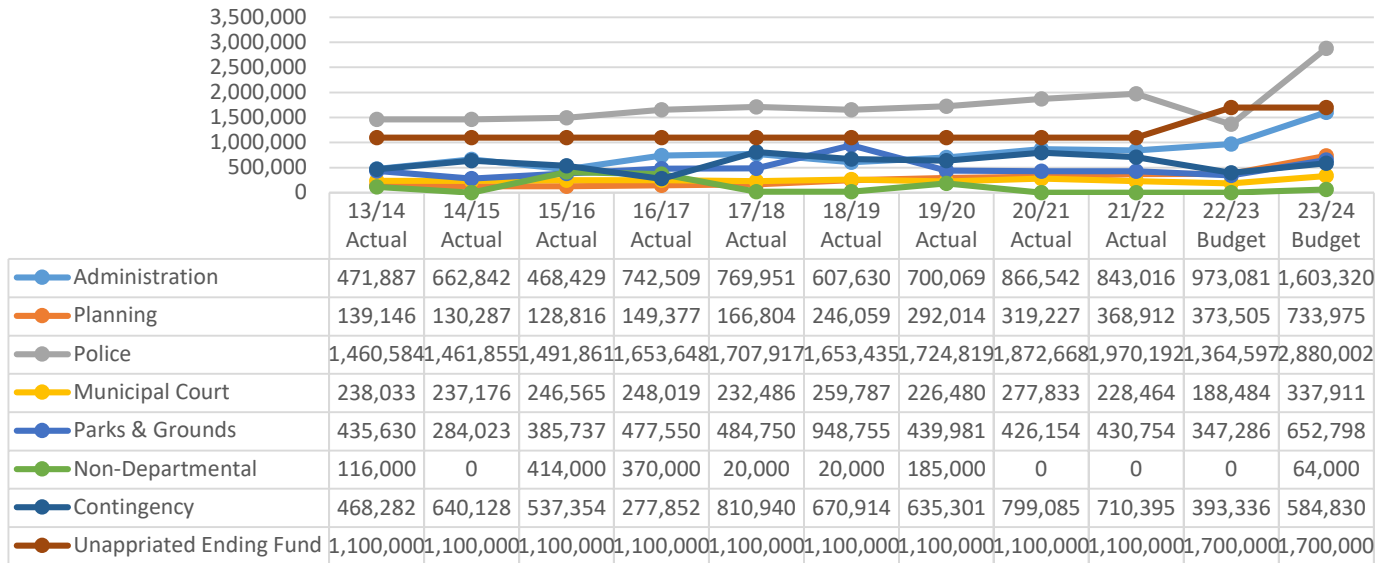
## Expenditures

<b>General Fund 10</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Expenditures</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Budget FY 24-25</b>	<b>Budget FY 24-25</b>
Administration	\$ 843,016	\$ 1,193,827	\$ 1,603,320	\$ 1,544,829	\$ 1,448,283	\$ 1,448,283	\$ 1,448,283
Police	1,970,192	1,843,420	2,880,002	2,413,832	2,943,616	2,943,616	2,943,616
Parks & Grounds	430,754	465,886	652,798	598,344	731,749	731,749	731,749
Municipal Court	228,464	245,912	337,911	245,371	301,875	301,875	301,875
Planning	368,912	508,707	733,975	714,631	1,063,822	1,063,822	1,063,822
Non Departmental Transfers	0	0	64,000	64,000			
Contingency	0	0	379,430		1,407,221	1,407,221	1,407,221
<b>Total Expenditures</b>	<b>\$ 3,841,338</b>	<b>\$ 4,257,752</b>	<b>\$ 6,651,436</b>	<b>\$ 5,581,007</b>	<b>\$ 7,896,566</b>	<b>\$ 7,896,566</b>	<b>\$ 7,896,566</b>
<b>Other Requirements</b>							
Unappropriated End Fund Bal			\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Parks & Grounds Savings			50,000	50,000	100,000	\$ 100,000	\$ 100,000
<b>Total Other Requirements</b>			<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>
<b>Ending available working capital</b>	<b>\$ 5,537,328</b>	<b>\$ 6,117,715</b>		<b>\$ 2,915,639</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Within the General Fund, the City expects to expend \$6,489,331. These expenditures are budgeted into the following departments: Administration 24%, 1,602,920, Police 43% \$2,880,002, Parks & Grounds 10%, \$652,798, Municipal Court 5% \$337,911, Planning 11% \$733,975, Transfers 1%, \$64,000, and Contingency \$379,830.

**General Fund Expenditures 10 Year History**



## ADMINISTRATION DEPARTMENT

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COUNCIL AND DEPARTMENT GOALS:

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

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

### BUDGET NOTES:

The Administrative Department's proposed budget is \$1,448,283. The fund allocates \$107,737 for personnel services and \$1,300,546 for materials and services. Within materials and services, the largest expenditures are insurance at \$371,000, contractual professional at \$217,600 and Community Contributions \$62,016. Administration also pays expenses for all departments for City-wide expenses such as financial software, audits and insurance. Capital outlay is budgeted at \$40,000 to be spent on equipment and maintenance of the City Hall building.

This year Administration is not needing to cover the Building Fund's expenses by transferring money to the fund but is allowing all SDC admin fees to be used by that fund.

### PERCENTAGE OF TIME ALLOCATION:

Administration	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
City Manager	10%	10%	10%	10%	59.00	79.07
Finance Administrator/Office Manager	15%	15%	15%	15%	49.95	66.93
Assistant City Manager	0%	0%	0%	0%		
Assistant to City Manager	10%	10%	10%	10%	30.21	42.61
City Recorder	15%	15%	15%	15%	33.77	46.63
TOTAL FTE'S	0.50	0.50	0.50	0.50		

**Administration Department 10-100**

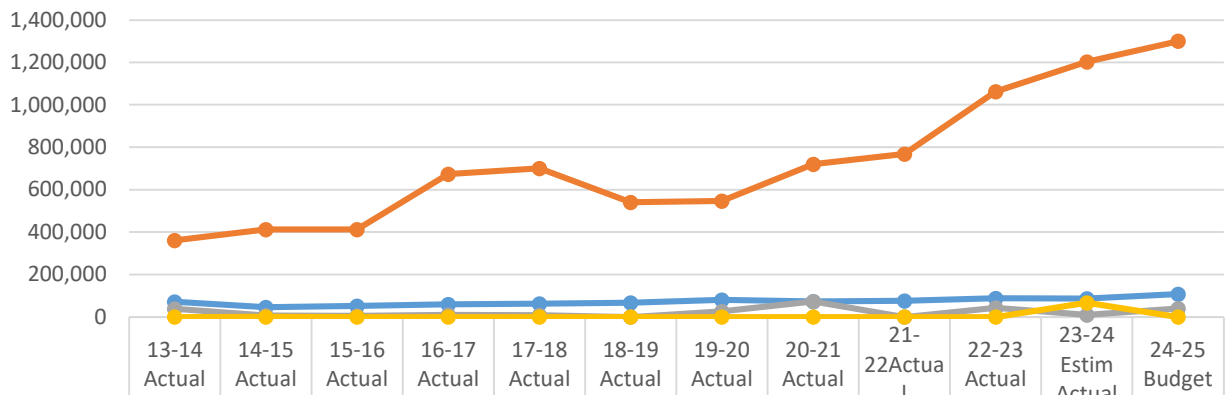
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Expenditures</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Personal services	\$ 75,317	\$ 87,968	\$ 96,018	87,108	107,737	107,737	107,737
Materials and services	767,699	1,062,685	1,457,302	1,203,350	1,300,546	1,300,546	1,300,546
Capital outlay	0	43,174	50,000	10,000	40,000	40,000	40,000
Debt service					-	-	-
Transfers	36,344	44,863	35,578	-	-	-	-
<b>Total expenditures</b>	<b>\$ 879,360</b>	<b>\$ 1,238,690</b>	<b>\$ 1,638,898</b>	<b>\$ 1,300,458</b>	<b>\$ 1,448,283</b>	<b>\$ 1,448,283</b>	<b>\$ 1,448,283</b>
<b>Ending working capital</b>							

**Administration Department Line Item Detail**

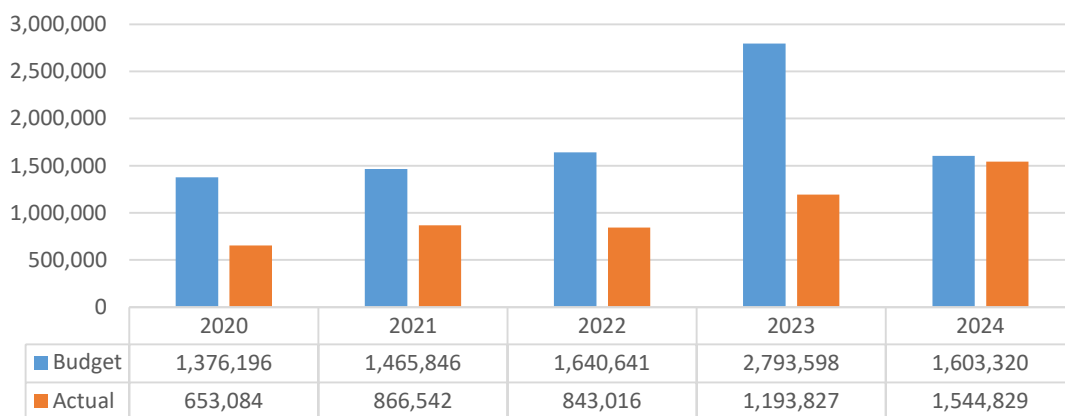
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>
10-100-100	Administration Salaries	48,781	50,451	58,741	56,000	67,216
10-100-146	Health Insurance	8,570	7,752	14,500	8,000	13,641
10-100-148	Retirement Benefits	14,210	14,463	17,690	15,900	20,995
10-100-150	Social Security	3,671	3,773	4,640	4,208	5,377
10-100-152	Workers' Compensation	85	11,529	447	3,000	508
	<b>Total Personnel</b>	<b>75,317</b>	<b>87,968</b>	<b>96,018</b>	<b>87,108</b>	<b>107,737</b>
10-100-200	Building/Facilities Maint	1,929	9,177	28,500	1,500	8,500
10-100-201	Building Lease	33,300	35,020	48,600	48,600	48,600
10-100-202	Equipment Maintenance	0	0	800	0	800
10-100-203	Maintenance Agreements	41,480	54,647	58,150	60,000	65,950
10-100-204	Vehicle Maintenance	329	35	5,300	0	2,300
10-100-205	Small Equipment	4,493	3,825	9,500	10,000	2,500
10-100-216	Office Supplies	12,360	10,058	16,200	16,000	11,800
10-100-218	Operational Supplies	0	0	2,500	0	2,500
10-100-228	Utilities	66,002	65,180	69,000	67,000	73,800
10-100-22A	Attorneys					57,600
10-100-230	Contractual/Professional	171,328	122,545	345,100	206,000	160,000
10-100-231	Contract Employment	0	0	0	0	0
10-100-232	Elections	0	0	3,000	0	3,000
10-100-234	Miscellaneous	0	0	0	5	0
10-100-238	Insurance	158,436	205,033	325,975	275,000	371,000
10-100-23B	Nuisance Abatement	0	0	1,000	12,000	12,000
10-100-240	Travel/Training	22,679	26,173	55,000	32,000	39,500
10-100-242	Dues/Fees/Subscriptions	47,532	69,600	58,215	80,000	87,718
10-100-243	Economic Development	158,431	94,655	131,917	93,000	49,217
10-100-244	Publications/Notices/Adverti	765	1,892	3,300	7,000	6,900
10-100-245	Emergency Management	9,845	9,845	9,845	9,845	9,845
10-100-246	Community Contributions	29,970	314,000	60,400	60,400	62,016
10-100-247	CET School District (96%)	8,821	41,000	225,000	225,000	225,000
	<b>Materials &amp; Services</b>	<b>767,699</b>	<b>1,062,685</b>	<b>1,457,302</b>	<b>1,203,350</b>	<b>1,300,546</b>

10-100-300	Equipment	0	18,958	20,000	0	20,000
10-100-311	Capital Equipment	0	24,216	20,000	0	20,000
10-100-344	Computer Hardware Software	0	0	10,000	10,000	0
	<b>Capital Equipment</b>	<b>0</b>	<b>43,174</b>	<b>50,000</b>	<b>10,000</b>	<b>40,000</b>
	<b>Total Administration</b>	<b>843,016</b>	<b>1,193,827</b>	<b>1,603,320</b>	<b>1,300,458</b>	<b>1,448,283</b>

Administration Department 10 Year History



Administration Expense Budget vs Actual







## POLICE DEPARTMENT

### PURPOSE:

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

### VISION FOR THE YEAR:

The vision of the Scappoose Police Department is to continue to enhance Officer Health and Wellness, work towards complete 24/7 coverage, , continue recruitment until fully staffed, criminal investigations and traffic safety enforcement, increase emergency preparedness. Continue our motto of community and compassion. Participate in community events which help enhance the relationship between police and the community.

### COMPLIANCE WITH COUNCIL GOALS:

- Fund increased Community Engagement and Outreach for Public Safety
- Complete Operational needs analysis and prioritize the recommendation to support sufficient staffing for Police Department
- Create a Safe City & Visible Police Presence

### BUDGET NOTES:

Total operational cost for the department is budgeted at \$2,943,616. Personnel services are \$2,311,118. Material and services costs are budgeted at \$405,125. The largest expenditures within materials and services are contractual professional services at \$110,400 and utilities \$38,400. Capital outlay is budgeted at \$103,600, which includes money towards a new police vehicle. Funds have also been set aside for a potential move to a county-wide RMS system.

### PERCENTAGE OF TIME ALLOCATION:

Police Department	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
Chief of Police	100%	100%	100%	100%	49.95	66.92
Police Lieutenant	100%	100%	100%	100%	43.24	57.96
Police Sergeant	200%	200%	200%	200%	38.70	52.00
Patrol Officer	700%	700%	800%	800%	32.14	47.49
Office Administrator Counts Police	0%	50%	50%	50%	26.43	33.75
Office Administrator Police	100%	0%	0%	0%		
City Recorder	5%	5%	5%	5%	33.77	46.63
Finance Administrator/Office Manager	5%	5%	5%	5%	49.95	66.93
Assistant City Manager	0%	0%	0%	0%		
Assistant to City Manager	10%	10%	10%	10%	30.21	42.61
City Manager	10%	10%	10%	10%	59.00	79.07
Evidence Tech	0%	0%	50%	50%	31.20	35.88
Office Administrator Finance	2%	2%	2%	2%	24.14	30.82
TOTAL FTE'S	12.37	12.32	13.82	13.32		



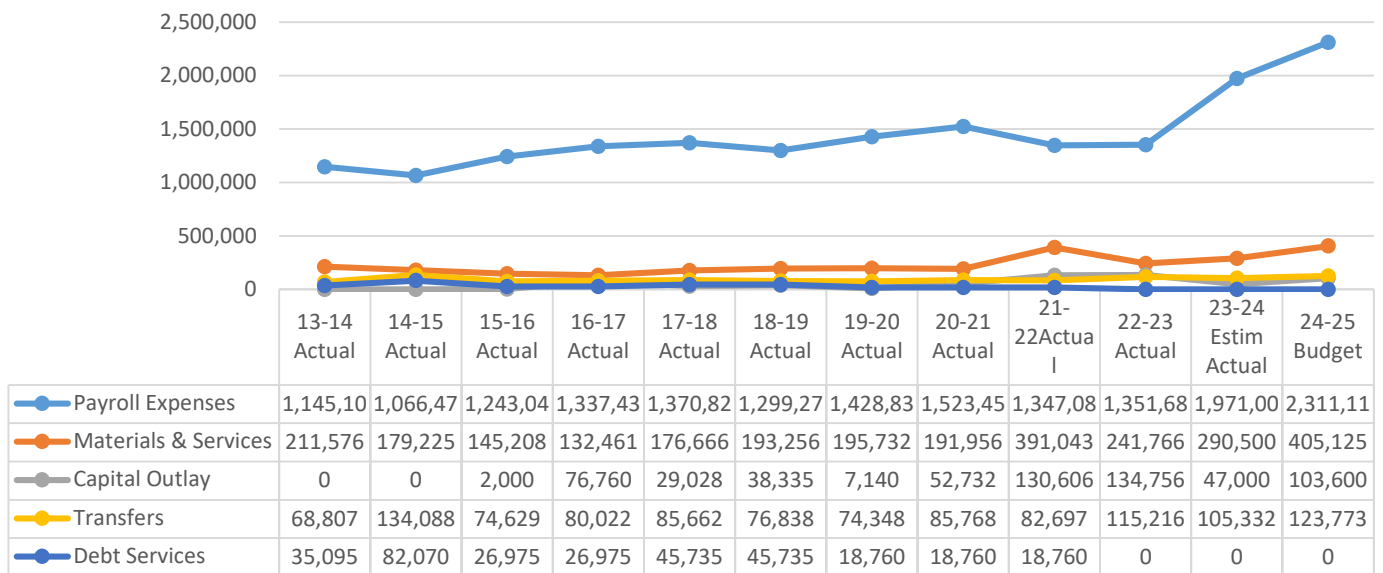
<b>Police Department 10-140</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Current year resources</b>							
Charges for Services	\$ 13,115	\$ 10,364	\$ 10,000	\$ 5,000	\$ 12,000	\$ 12,000	\$ 12,000
Grants & Donations				-	-	-	-
<b>Total current year resources</b>	<b>\$ 13,115</b>	<b>\$ 10,364</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>Total resources</b>	<b>\$ 13,115</b>	<b>\$ 10,364</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Expenditures</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Personal services	\$1,347,085	\$ 1,351,682	\$2,251,569	1,971,000	2,311,118	2,311,118	2,311,118
Materials and services	391,043	241,766	387,501	290,500	405,125	405,125	405,125
Capital outlay	130,606	134,756	135,600	47,000	103,600	103,600	103,600
Debt service	18,760	0	0	-	-	-	-
Transfers	82,697	115,216	105,332	105,332	123,773	123,773	123,773
<b>Total expenditures</b>	<b>\$1,970,191</b>	<b>\$ 1,843,420</b>	<b>\$2,880,002</b>	<b>\$2,413,832</b>	<b>\$2,943,616</b>	<b>\$2,943,616</b>	<b>\$2,943,616</b>
<b>Ending working capital</b>							

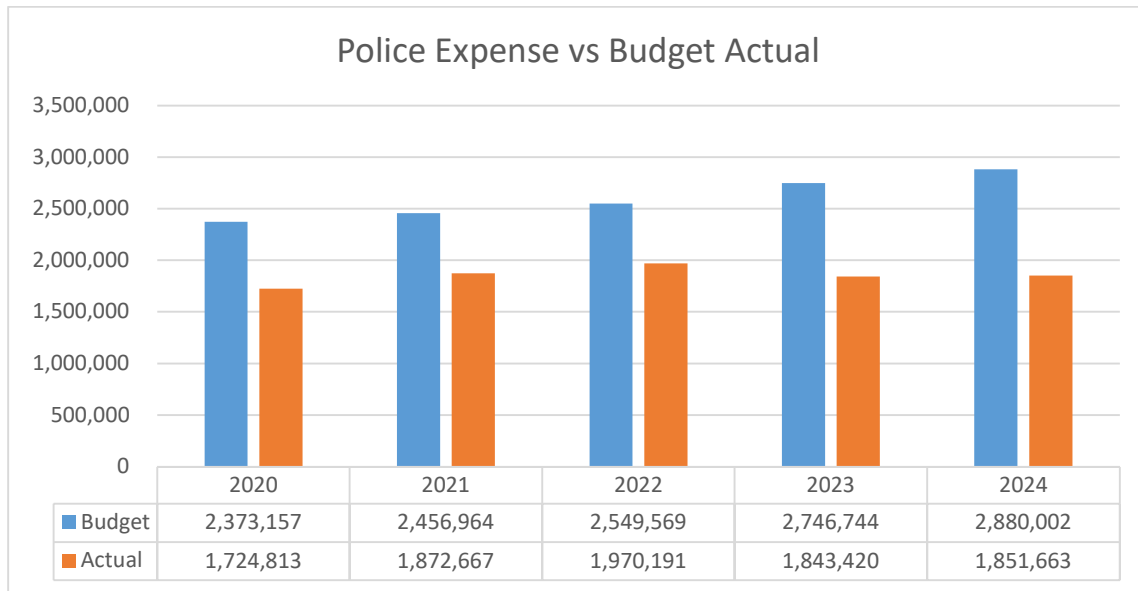
**Police Department Line Item Detail**

<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>
10-140-100	Police Salaries	818,144	770,060	1,221,069	1,100,000	1,301,597
10-140-142	Overtime	70,272	98,100	104,993	128,000	101,521
10-140-146	Health Insurance	134,844	182,682	347,396	250,000	326,862
10-140-148	Retirement Benefits	239,692	216,397	426,320	350,000	431,277
10-140-150	Social Security	64,424	64,989	108,341	90,000	111,336
10-140-152	Workers' Compensation	14,710	17,454	43,450	48,000	38,525
10-140-156	Hiring Incentive	5,000	2,000	0	5,000	0
	<b>Total Personnel</b>	<b>1,347,085</b>	<b>1,351,682</b>	<b>2,251,569</b>	<b>1,971,000</b>	<b>2,311,118</b>
10-140-200	Building Maintenance	3,820	9,995	8,500	1,000	8,500
10-140-202	Equipment Maintenance	0	1,099	6,000	4,000	2,500
10-140-203	Maintenance Agreements	5,875	11,622	19,038	19,000	19,038
10-140-204	Vehicle Maintenance	90,747	48,573	78,140	50,000	78,140
10-140-205	Small Equipment	10,285	13,827	9,000	7,000	13,000
10-140-216	Office Supplies	3,837	5,668	8,300	4,000	8,300
10-140-218	Operational Supplies	806	3,679	8,100	3,000	8,100
10-140-228	Utilities	30,242	28,629	38,400	30,000	38,400
10-140-22A	Attorneys					54,000

10-140-230	Contractual/Professional Ser	203,114	66,292	110,900	90,000	56,400
10-140-234	Miscellaneous	0	0	0	0	0
10-140-236	Medical Mandates	1,262	3,838	6,000	5,000	6,000
10-140-238	Insurance	1,192	588	0	0	0
10-140-240	Travel/Training	9,761	9,714	20,000	18,000	35,000
10-140-242	Dues/Fees/Subscriptions	23,835	18,543	47,823	47,000	50,447
10-140-244	Publications/Notices/Adverti	2,798	1,948	3,300	2,500	3,300
10-140-245	Matching Grant Funds	0	0	0	0	0
10-140-252	Uniforms	3,470	17,753	23,000	10,000	23,000
10-140-253	Special Investigations	0	0	1,000	0	1,000
	<b>Total Materials &amp; Services</b>	<b>391,043</b>	<b>241,766</b>	<b>387,501</b>	<b>290,500</b>	<b>405,125</b>
10-140-300	Equipment	106,292	113,450	115,600	47,000	83,600
10-140-311	Equipment Fund	24,314	21,307	20,000	0	20,000
	<b>Total Capital Expenditure</b>	<b>130,606</b>	<b>134,756</b>	<b>135,600</b>	<b>47,000</b>	<b>103,600</b>
10-140-402	Transfer to GF ISF	82,697	115,216	105,332	105,332	123,773
10-140-502	Equipment Lease Principal	17,663	0	0	0	0
10-140-503	Equipment Lease Interest	1,097	0	0	0	0
	<b>Total Police Expenditures</b>	<b>1,970,192</b>	<b>1,843,420</b>	<b>2,880,002</b>	<b>2,413,832</b>	<b>2,943,616</b>

Police Department 10 Year History





POLICE DEPARTMENT CIP					
Project	Amount	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Patrol Vehicles	180,000	45,000	75,000	100,000	45,000
Weapons upgrade	10,000	10,000			
Vehicle & Body Cameras	18,000	6,000	6,000	6,000	
MDC for Patrol Vehicles	25,200				
Rifle Racks	5,000				
Vehicle & Portable Radios	8,000				
<b>Total</b>	<b>246,200</b>	<b>61,000</b>	<b>81,000</b>	<b>106,000</b>	<b>45,000</b>

## PARKS DEPARTMENT

### PURPOSE:

The Parks Department strives to maintain and enhance the City parks, public grounds, and public restrooms. The department is committed to ensuring the citizens of Scappoose have enjoyable recreational areas to visit for play and relaxation.

### VISION:

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

### COMPLIANCE WITH COUNCIL GOALS:

- 4.1 – Implement the Parks and Recreation Masterplan, prioritize projects and pursue funding
- 4.2 – Apply for OPRD LGGP grant focused on Grabhorn
- 4.3 – Evaluate and implement a funding mechanism for park maintenance and development
- 4.4 – Prioritize upgrades for existing parks to current ADA standards and fund improvement
- 4.5 – Complete Parks System Development Charges update
- 4.6 – Explore feasibility of recreation program and facility

### BUDGET NOTES:

The Parks Department Budget, a portion of the General Fund, maintains the City's park grounds. For Fiscal year 2024-25, the Parks Department has an operational budget of \$731,749. This figure is comprised of \$318,602 in personal services, \$165,295 in materials and services and \$17,852 in transfers to the Administration Department. The fund has also identified \$230,000 in capital outlay projects that include: Commerce Drive Park access drive construction, park improvements identified in the new Masterplan, purchase of a new subcompact tractor and zero-turn mower and a contribution of \$100,000 to a newly established savings program for future park improvements.

### PERCENTAGE OF TIME ALLOCATION:

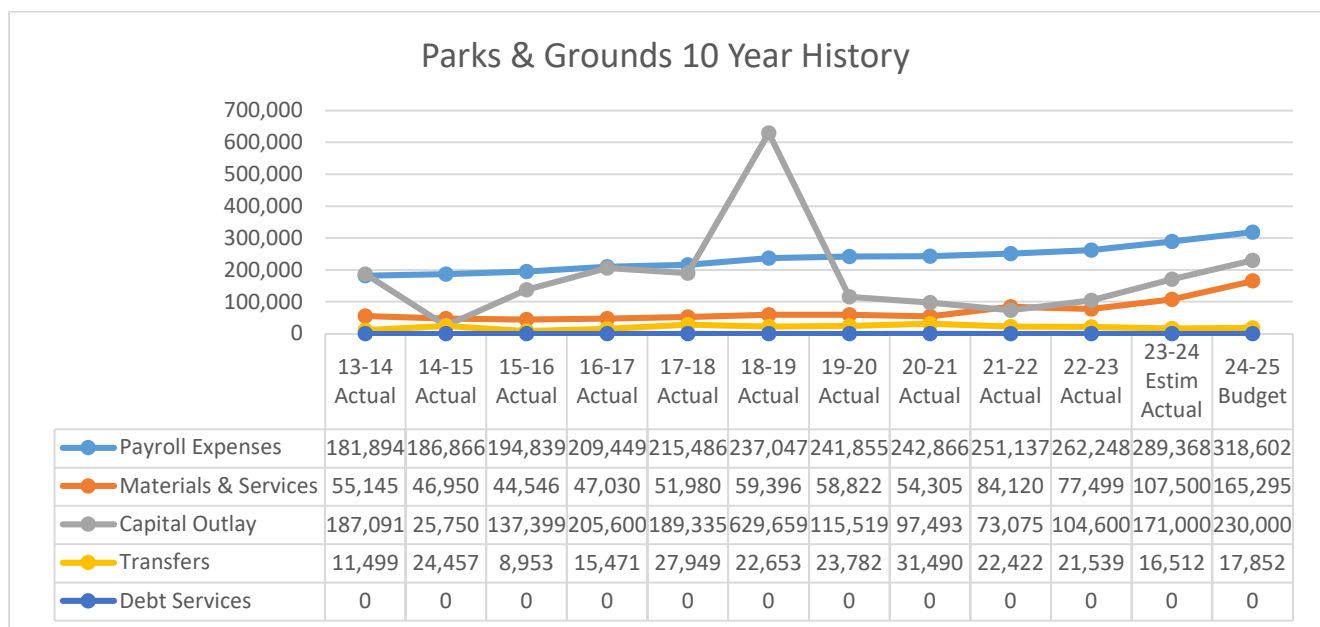
Parks & Grounds Department	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	49.95	66.93
Utility Supervisor	10%	10%	10%	10%	38.74	57.61
Utility/Parks Worker I	20%	20%	20%	20%	21.78	28.63
Utility/Parks Worker II	130%	120%	120%	120%	26.69	34.08
Utility/Parks Worker III	20%	20%	20%	20%	29.43	37.55
City Manager	5%	5%	5%	5%	59.00	79.07
City Recorder	5%	5%	5%	5%	33.77	46.63
Finance Administrator/Office Manager	5%	5%	5%	5%	49.95	66.93
Assistant City Manager	0%	0%	0%	0%		
Assistant to City Manager	5%	5%	5%	5%	30.21	42.61
Office Administrator Finance	2%	2%	2%	2%	24.14	30.82
TOTAL FTE'S	2.12	2.12	2.02	2.02		

<b>Parks 10-160</b>							
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Working capital carryover</b>							
<b>Current year resources</b>							
Charges for Services	12,000	12,000	12,000	33,880	12,000	12,000	12,000
Intergovernmental	0	0	0	-	-	-	-
<b>Total current year resource</b>	\$ 12,000	\$ 12,000	\$ 12,000	\$ 33,880	\$ 12,000	\$ 12,000	\$ 12,000
<b>Total resources</b>	\$ 12,000	\$ 12,000	\$ 12,000	\$ 33,880	\$ 12,000	\$ 12,000	\$ 12,000
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Expenditures</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Personal services	\$ 251,137	\$ 262,248	\$ 289,631	289,368	318,602	318,602	318,602
Materials and services	84,120	77,500	174,655	130,500	165,295	165,295	165,295
Capital outlay	73,075	104,600	172,000	171,000	230,000	230,000	230,000
Debt service				-	-	-	-
Transfers	22,422	21,539	16,512	16,512	17,852	17,852	17,852
<b>Total expenditures</b>	\$ 430,754	\$ 465,887	\$ 652,798	\$ 607,380	\$ 731,749	\$ 731,749	\$ 731,749
<b>Future Park Committed Reserves</b>			\$ 50,000	-	\$ 150,000	\$ 150,000	\$ 150,000
<b>Ending working capital</b>							

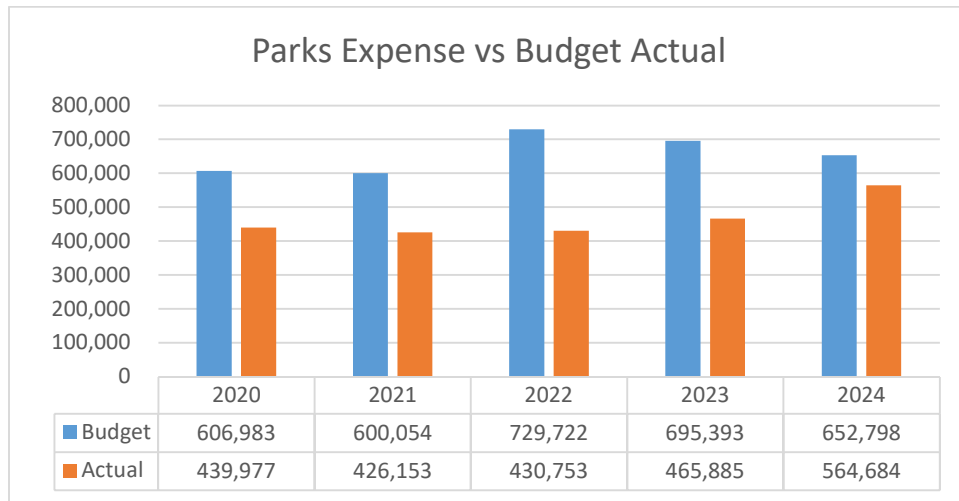
**Park and Grounds Line Item Detail**

<b>Account Number</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
10-160-100	Park and Grounds Salaries	150,623	158,560	165,850	173,168	176,812
10-160-142	Over Time	156	112	3,702	500	3,555
10-160-146	Health Insurance	45,969	45,811	52,534	47,500	62,687
10-160-148	Retirement Benefits	41,458	44,194	49,357	48,000	56,500
10-160-150	Social Security	11,079	11,585	13,564	13,200	14,429
10-160-152	Workers' Compensation	1,853	1,986	4,624	7,000	4,619
	<b>Total Personnel</b>	<b>251,137</b>	<b>262,248</b>	<b>289,631</b>	<b>289,368</b>	<b>318,602</b>
10-160-200	Building/Facilities Maint	1,827	7,962	23,500	23,500	24,000
10-160-202	Equipment Maintenance	4,577	7,007	5,000	5,000	4,500
10-160-203	Maintenance Agreements	357	542	1,440	1,100	1,300
10-160-204	Vehicle Maintenance	1,168	714	2,000	1,200	2,000
10-160-205	Small Equipment	6,097	7,270	7,500	7,000	7,500
10-160-206	Fuel, Oil, Lube	4,845	5,185	5,975	6,500	7,275
10-160-214	Skate Park Maintenance	0	0	500	0	500
10-160-216	Office Supplies	600	695	1,000	400	1,500

10-160-218	Operational Supplies	28,472	14,533	25,520	2,520	27,520
10-160-228	Utilities	4,930	4,821	6,000	10,000	8,700
10-160-22A	Attorneys					12,000
10-160-230	Contractual/Profession	27,642	23,406	60,700	25,000	28,700
10-160-231	Contract Employment	0	0	20,000	15,000	20,000
10-160-235	Property Taxes	351	918	1,000	1,480	2,000
10-160-238	Insurance	388	0	0	0	0
10-160-240	Travel/Training	635	448	2,500	2,500	3,000
10-160-242	Dues/Fees/Subscriptions	145	1,488	2,420	1,200	3,900
10-160-244	Publications/Notices/Adverti	787	305	1,500	0	1,500
10-160-252	Uniforms/Safety/Equipment	1,300	1,705	3,100	3,100	4,400
10-160-254	Equipment Rental	0	500	5,000	2,000	5,000
	<b>Total Materials &amp; Services</b>	<b>84,120</b>	<b>77,499</b>	<b>174,655</b>	<b>107,500</b>	<b>165,295</b>
10-160-300	Equipment	12,983	60,640	100,000	100,000	75,000
10-160-311	Capital Equipment	60,092	43,960	22,000	21,000	55,000
10-160-315	Skate Park	0	0	0	0	0
10-160-326	Council Approved Projects	0	0	50,000	50,000	100,000
	<b>Total Capital</b>	<b>73,075</b>	<b>104,600</b>	<b>172,000</b>	<b>171,000</b>	<b>230,000</b>
10-160-402	Transfer to GF ISF	22,422	21,539	16,512	16,512	17,852
	<b>Total Park Expenditures</b>	<b>430,754</b>	<b>465,885</b>	<b>652,798</b>	<b>584,380</b>	<b>731,749</b>







Parks Fund 5yr CIP						
Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
General Park I	750,000	150,000	150,000	150,000	150,000	150,000
Commerce Pa	25,000	25,000	-	-	-	-
Parks Capital E	170,000	55,000	25,000	30,000	30,000	30,000
Future Park Sa	250,000	50,000	50,000	50,000	50,000	50,000
<b>Total</b>	<b>1,195,000</b>	<b>280,000</b>	<b>225,000</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>



## MUNICIPAL COURT DEPARTMENT

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

Assist Administration Department in ensuring Council goals are met.

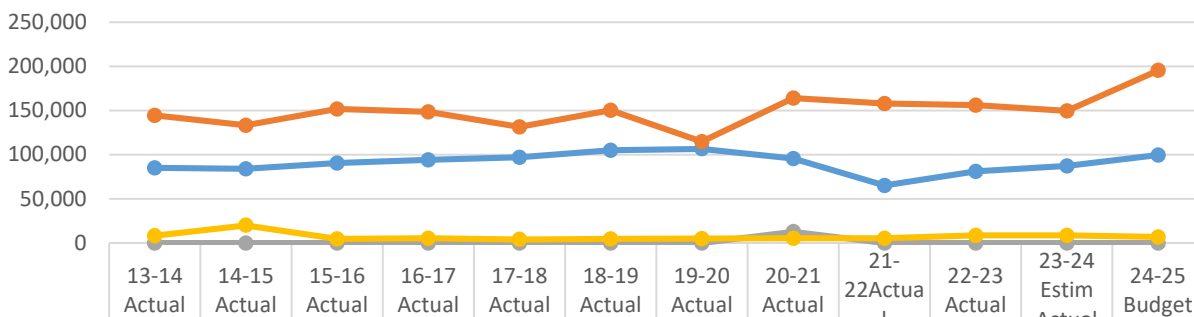
### BUDGET NOTES:

The Municipal Court's budget is \$301,875. Within that budget, \$99,652 is budgeted for personnel services costs and \$195,527 is budgeted for materials and services. Of that amount, contractual services for the Judge, court appointed Attorneys and Prosecuting Attorney represent \$134,272. The second largest expenditure in the materials & services is assessments at \$30,000. There will be \$6,696 transferred to the Administration Department.

### PERCENTAGE OF TIME ALLOCATION:

Municipal Court Department	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
City Recorder	5%	5%	5%	5%	33.77	46.63
Finance Administrator/Office Manager	5%	5%	5%	5%	49.95	66.93
Office Administrator Court	100%	0%	0%	0%		
Office Administrator Court/Police	0%	50%	50%	50%	26.43	33.74
Office Administrator Finance	2%	2%	2%	2%	24.14	30.82
<b>TOTAL FTE</b>	<b>1.12</b>	<b>1.12</b>	<b>0.62</b>	<b>0.62</b>		

Municipal Court 10 Year History



Payroll Expenses	85,143	84,010	90,369	94,055	96,891	104,932	106,717	95,428	65,258	81,202	87,270	99,652
Materials & Services	144,528	133,095	151,633	148,512	131,407	150,378	114,820	164,079	157,953	156,209	149,600	195,527
Capital Outlay	0	0	0	0	0	0	0	12,948	0	0	0	0
Transfers	8,363	20,071	4,563	5,452	4,188	4,476	4,943	5,378	5,253	8,501	8,501	6,696

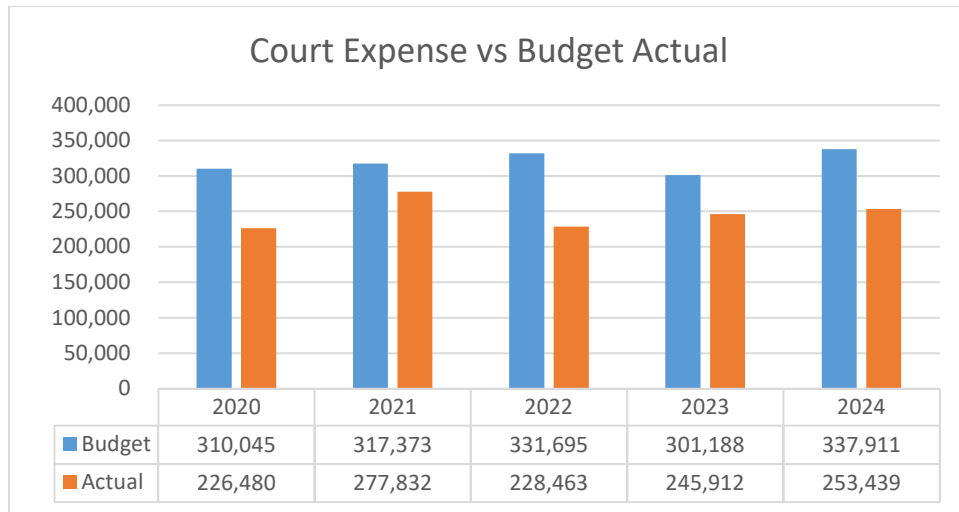
<b><i>Court Department 10-150</i></b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Working capital carryover</b>							
<b>Current year resources</b>							
Interest							
Charges for Services	70,058	70,058	100,000	50,000	100,000	100,000	100,000
Miscellaneous							
Transfers							
<b>Total current year resources</b>	\$ 70,058	\$ 70,058	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total resources</b>	\$ 70,058	\$ 70,058	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000
					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Expenditures</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Personal services	\$ 95,428	\$ 65,258	\$ 89,952	87,270	99,652	99,652	99,652
Materials and services	164,079	157,953	202,735	149,600	195,527	195,527	195,527
Capital outlay				-	-	-	-
Debt service					-	-	-
Transfers	5,378	5,253	8,501	8,501	6,696	6,696	6,696
<b>Total expenditures</b>	\$ 264,885	\$ 228,464	\$ 301,188	\$ 245,371	\$ 301,875	\$ 301,875	\$ 301,875
<b>Ending working capital</b>							

**Court Department Line Item Detail**

<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Number</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
10-150-100	Court Salaries	11,970	11,206	12,176	12,000	55,046
10-150-142	Overtime	409	324	0	0	0
10-150-144	Office Administrator Court	25,030	36,365	39,241	0	0
10-150-146	Health Insurance	12,808	15,174	19,272	15,700	21,649
10-150-148	Retirement Benefits	12,145	14,486	17,138	17,000	18,351
10-150-150	Social Security	2,739	3,477	4,165	4,000	4,459
10-150-152	Worker's Compensation	157	171	168	100	147
	<b>Total Personnel</b>	<b>65,258</b>	<b>81,202</b>	<b>92,160</b>	<b>48,800</b>	<b>99,652</b>
10-150-200	Building/Facilities Maint.	233	0	0	0	0
10-150-202	Equipment Maintenance	0	0	0	0	0
10-150-203	Maintenance Agreements	13,272	13,416	13,630	25,000	14,930
10-150-205	Small Equipment	0	0	2,000	0	2,000
10-150-216	Office Supplies	1,108	994	2,700	1,000	2,700
10-150-228	Utilities	3,680	4,145	5,400	3,000	5,400
10-150-22A	Attorneys					106,272
10-150-230	Contractual/Professional	118,102	117,920	167,275	110,000	58,000
10-150-234	Miscellaneous	0	0	0	0	0
10-150-238	Insurance	300	0	150	0	150
10-150-240	Travel/Training	905	1,237	4,200	0	4,200
10-150-242	Dues/Fees/Subscriptions	886	604	965	600	965
10-150-244	Publications/Notices/Adverti	345	305	810	0	810



10-150-248	Jail/Jury	0	0	100	0	100
10-150-250	Assessments	19,122	17,588	40,020	10,000	30,000
10-150-344	Computer Hardware & Software	0	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>157,953</b>	<b>156,209</b>	<b>237,250</b>	<b>149,600</b>	<b>195,527</b>
10-150-402	Transfer to GF ISF	5,253	8,501	8,501	8,501	0
	<b>Total Municipal Court</b>	<b>228,464</b>	<b>245,912</b>	<b>337,911</b>	<b>245,371</b>	<b>295,179</b>



## PLANNING DEPARTMENT

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

Complete the 50 Year Plan

### BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$1,063,822. The Planning Department anticipates revenue of \$230,873. Personnel services costs are budgeted at \$629,702. Material and services costs are estimated at \$274,194. Capital outlay is budgeted at \$129,243 and there will be a transfer to the Administration Department of \$30,683.

The Planning Department is addressing Council Goal 2.1 by budgeting \$129,243 this fiscal year to continue working on the 50 Year Plan with the consultant team. It is anticipated that all components of the Plan will be placed on Council's agenda for adoption in fall of 2024. Once adopted locally by the city, Columbia County would then need to consider the UGB expansion and establishment of Urban Reserves during hearings with the County Planning Commission and Board of Commissioners. Staff expects that the project will be completed in spring 2025.

### PERCENTAGE OF TIME ALLOCATION:

Planning Department	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
Community Development Director	100%	100%	100%	100%	49.95	66.93
City Recorder	5%	5%	5%	5%	33.77	46.63
Finance Administrator/Office Manager	5%	5%	5%	5%	49.95	66.93
Office Administrator CDC	50%	50%	50%	60%	24.14	30.82
Office Administrator Finance	2%	2%	2%	2%	24.14	30.82
City Manager	5%	5%	5%	5%	59.00	79.07
Associate Planner	0%	100%	100%	95%	31.73	40.50
Assistant to City Manager	5%	105%	5%	5%	31.73	40.50
City Engineer	0%	0%	0%	50%	44.51	57.90
TOTAL FTE's	1.72	2.72	2.72	2.77		

<b>Planning Department 10-120</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Working capital carryover</b>							
<b>Current year resources</b>							
Charges for Services	42,075	42,075	43,000	24,000	230,873	230,873	230,873
<b>Total current year resources</b>	\$ 42,075	\$ 42,075	\$ 43,000	\$ 24,000	\$ 230,873	\$ 230,873	\$ 230,873
<b>Total resources</b>	\$ 42,075	\$ 42,075	\$ 43,000	\$ 24,000	\$ 230,873	\$ 230,873	\$ 230,873
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Personal services	\$ 232,001	\$ 330,622	\$ 430,556	428,771	629,702	629,702	629,702
Materials and services	57,612	49,860	142,841	130,150	274,194	274,194	274,194
Capital outlay	42,956	83,361	125,000	125,000	129,243	129,243	129,243
Debt service					-	-	-
Transfers	36,344	44,863	35,578	35,578	30,683	30,683	30,683
<b>Total expenditures</b>	\$ 368,913	\$ 508,706	\$ 733,975	\$ 719,499	\$ 1,063,822	\$ 1,063,822	\$ 1,063,822
<b>Ending working capital</b>							

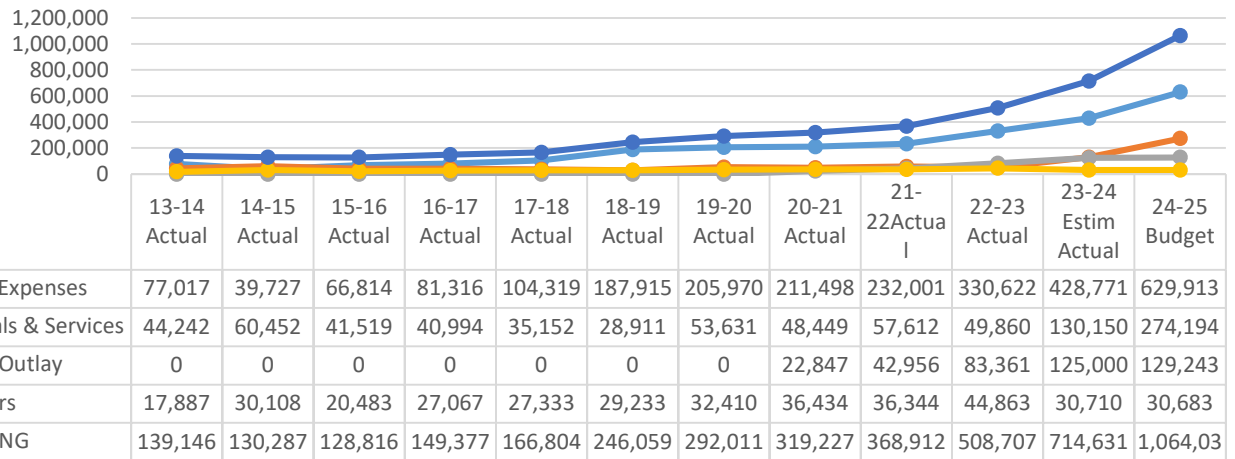
**Planning Department Line Item Detail**

<b>Account</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Number</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
10-120-100	Planning Wages	145,924	218,518	266,150	266,150	413,578
10-120-142	Overtime	1,955	2,158	2,585	800	2,663
10-120-146	Health Insurance	33,496	40,109	55,890	55,890	78,972
10-120-148	Retirement Benefits	39,405	53,444	72,634	72,634	93,946
10-120-150	Social Security	10,971	16,104	30,712	30,712	36,946
10-120-152	Workers Compensation	249	289	2,585	2,585	3,808
	<b>Total Personnel</b>	<b>231,751</b>	<b>330,334</b>	<b>427,971</b>	<b>426,186</b>	<b>626,105</b>
10-120-200	Building /Facilities Maint	2,617	400	1,500	1,000	1,500
10-120-203	Maintenance Agreements	920	1,591	3,575	1,000	3,575
10-120-204	Vehicle Maintenance	10	136	3,536	2,500	3,536
10-120-205	Small Equipment	3,444	2,086	5,000	3,000	6,000
10-120-206	Fuel, Oil & Lube	408	410	615	400	653
10-120-216	Office Supplies	1,973	2,615	5,000	2,000	5,000
10-120-228	Utilities	1,587	2,277	2,100	2,100	3,000
10-120-22A	Attorneys					67,300
10-120-230	Contractual/Professional	42,294	34,331	105,350	105,350	161,400
10-120-234	Miscellaneous	0	413	0	0	0
10-120-238	Insurance	150	0	0	0	0
10-120-240	Travel/Training	1,312	2,420	7,800	7,800	9,600
10-120-242	Dues/Fees/Subscriptions	1,201	1,691	2,005	2,000	2,770
10-120-244	Publications/Notices/Adverti	1,694	1,491	6,360	3,000	9,860

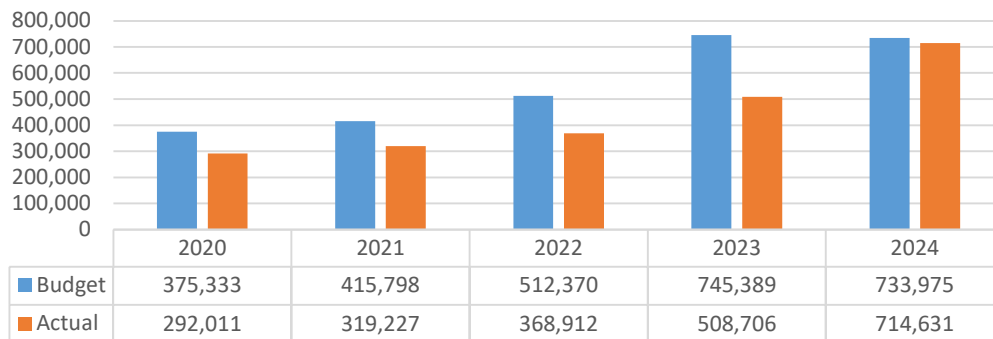


	<b>Total Materials &amp; Services</b>	<b>57,862</b>	<b>50,149</b>	<b>145,426</b>	<b>132,735</b>	<b>278,002</b>
10-120-300	Equipment	0	0	0	0	0
10-120-314	Council Approved Projects	42,956	83,361	125,000	125,000	129,243
	<b>Total Capital</b>	<b>42,956</b>	<b>83,361</b>	<b>125,000</b>	<b>125,000</b>	<b>129,243</b>
10-120-402	Transfer to GF ISF	36,344	44,863	35,578	30,710	30,683
	<b>Total Planning Expenditures</b>	<b>368,912</b>	<b>508,707</b>	<b>733,975</b>	<b>714,631</b>	<b>1,064,033</b>

Planning Department 10 Year History



Planning Expense Budget vs Actual


**PLANNING DEPARTMENT CIP**

Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
50 Year Plan	278,954	83,361	125,000	129,243		
<b>Total</b>	<b>278,954</b>	<b>83,361</b>	<b>125,000</b>	<b>129,243</b>	-	-

## GENERAL FUND NON-DEPARTMENTAL

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### BUDGET NOTES:

The contingency line item has been budgeted at \$1,407,221. The unappropriated ending fund balance is retained at \$1,700,000. There are no transfers to Building Fund for the current fiscal year.

General Fund Non-Departmental Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
10-999-416	Transfer to Building Fund	0	0	64,000	67,000	0
10-999-600	Contingency	0	0	379,430	0	1,407,221
10-999-900	Unappropriated Ending Fund	0	0	1,700,000	0	1,700,000
	<b>Total Non-Departmental</b>	<b>0</b>	<b>0</b>	<b>2,143,430</b>	<b>67,000</b>	<b>3.107,221</b>

## LAW ENFORCEMENT ASSESSMENTS FUND 94

### PURPOSE:

This fund was established for Law Enforcement Assessment Fees.

### VISION FOR THE YEAR:

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

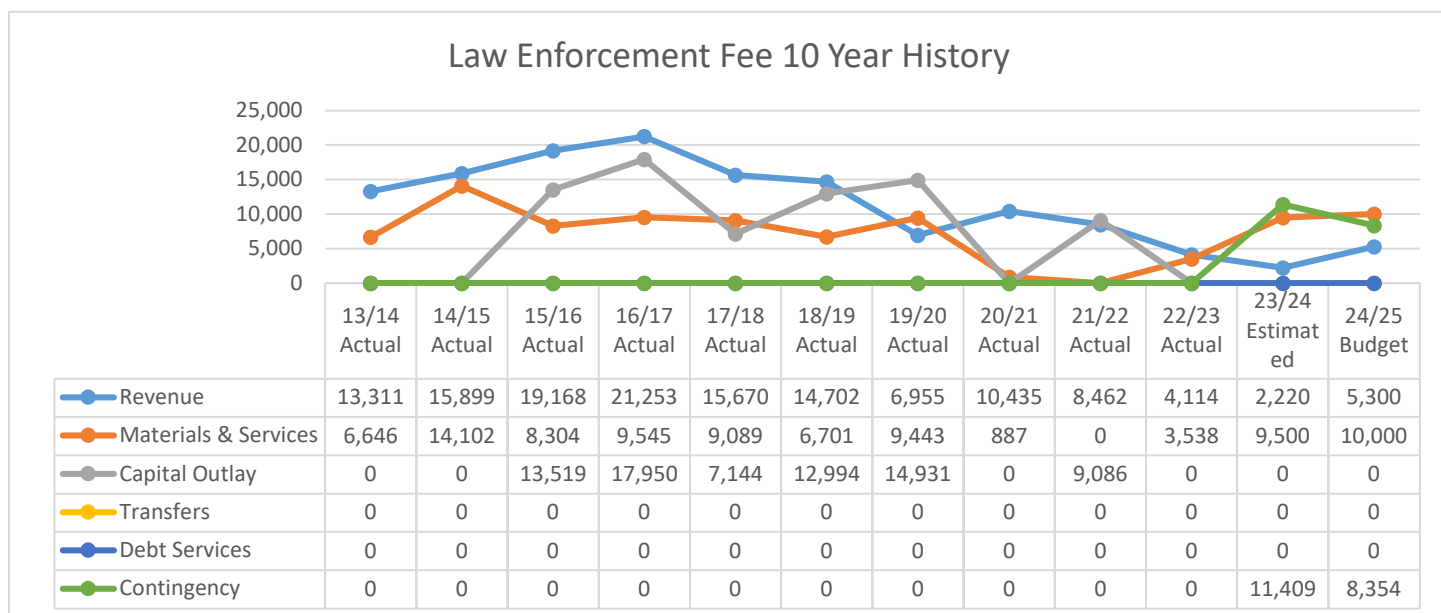
### COMPLIANCE WITH COUNCIL GOALS:

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

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

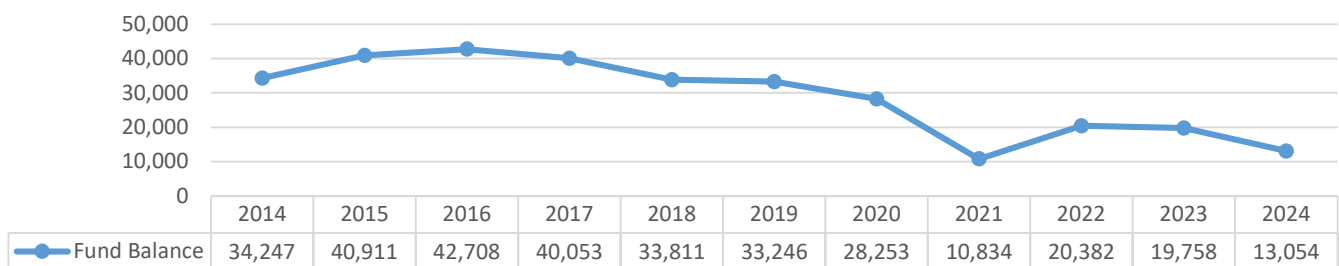
### BUDGET NOTES:

This year there is working capital carryover of \$13,054. The fund anticipates intergovernmental revenue of \$5,000 and interest income of \$300. Total fund resources are estimated at \$18,354. The fund anticipates spending \$10,000 on training activities and equipment. The fund has a contingency of \$8,354.



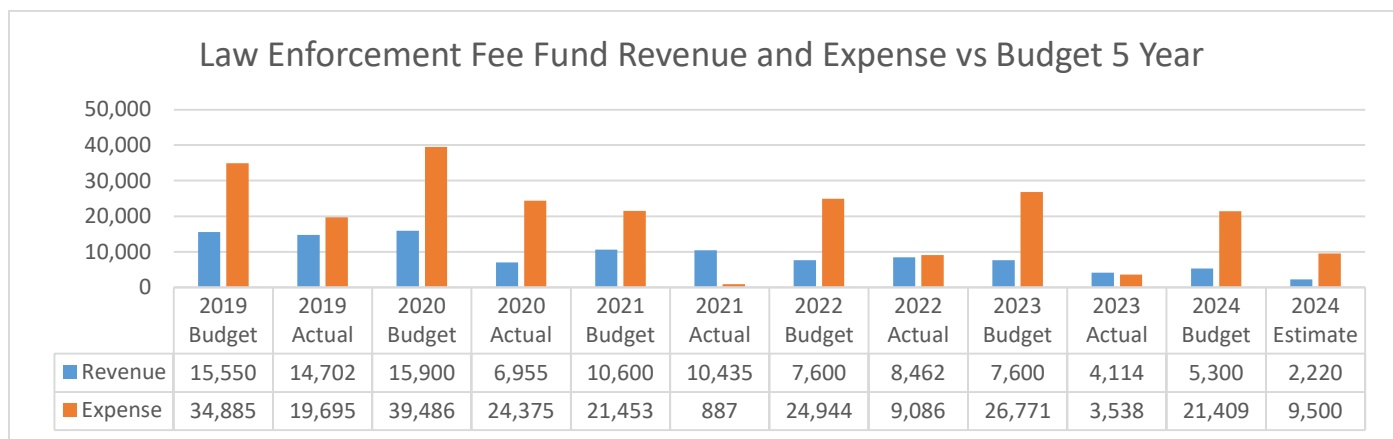
<b>Law Enforcement Assessments 94</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Budget FY 24-25</b>	<b>Budget FY 24-25</b>
Working capital carryover	\$ 20,382	\$ 19,759	\$ 16,109	\$ 20,334	\$ 13,054	\$ 13,054	\$ 13,054
<b>Current year resources</b>							
Interest	\$ 88	\$ 549	\$ 300	\$ 720	\$ 300	\$ 300	\$ 300
Intergovernmental Revenue	\$ 8,375	\$ 3,565	\$ 5,000	\$ 1,500	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous				\$ -			
Transfers In	\$ -			\$ -	\$ -	\$ -	\$ -
<b>Total current year resources</b>	\$ 8,463	\$ 4,114	\$ 5,300	\$ 2,220	\$ 5,300	\$ 5,300	\$ 5,300
<b>Total resources</b>	\$ 28,845	\$ 23,873	\$ 21,409	\$ 22,554	\$ 18,354	\$ 18,354	\$ 18,354
<b>Expenditures</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Proposed Budget FY 24-25</b>	<b>Approved Budget FY 24-25</b>	<b>Adopted Budget FY 24-25</b>
Materials and services	\$ 9,086	\$ 3,539	\$ 10,000	\$ 9,500	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay			0	-	0	0	0
Debt Service				-			
Transfers							
Contingency			11,409		8,354	8,354	8,354
<b>Total expenditures</b>	\$ 9,086	\$ 3,539	\$ 21,409	\$ 9,500	\$ 18,354	\$ 18,354	\$ 18,354
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -						
<b>Total other requirements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending available working capital</b>	<b>\$ 19,759</b>	<b>\$ 20,334</b>	<b>\$ -</b>	<b>\$ 13,054</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Law Enforcement Fee 10 Year Fund Balance History



Law Enforcement Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
94-000-003	Interest Earned	88	549	300	720	300
94-000-040	Municipal Court Assessments	8,375	3,565	5,000	1,500	5,000
	<b>Total Revenues</b>	<b>8,462</b>	<b>4,114</b>	<b>5,300</b>	<b>2,220</b>	<b>5,300</b>
94-940-240	Law Enforcement & Prevention	0	3,539	10,000	9,500	10,000
	<b>Total Materials &amp; Services</b>	<b>0</b>	<b>3,539</b>	<b>10,000</b>	<b>9,500</b>	<b>10,000</b>
94-940-300	Equipment	9,086	0	0	0	0
	<b>Total Capital</b>	<b>9,086</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
94-940-600	Contingency	0	0	11,409	0	8,354
	<b>Total Law Enforcement Expense</b>	<b>9,086</b>	<b>3,539</b>	<b>21,409</b>	<b>9,500</b>	<b>18,354</b>

### Revenue vs. Expense



### Law Enforcement CIP

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

LAW ENFORCEMENT ASSESSMENTS CIP						
Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 29 and Beyond
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## WATTS HOUSE FUND 62

### PURPOSE:

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

### VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

### COMPLIANCE WITH COUNCIL GOALS:

Maintain fiscal responsibility on behalf of the community.

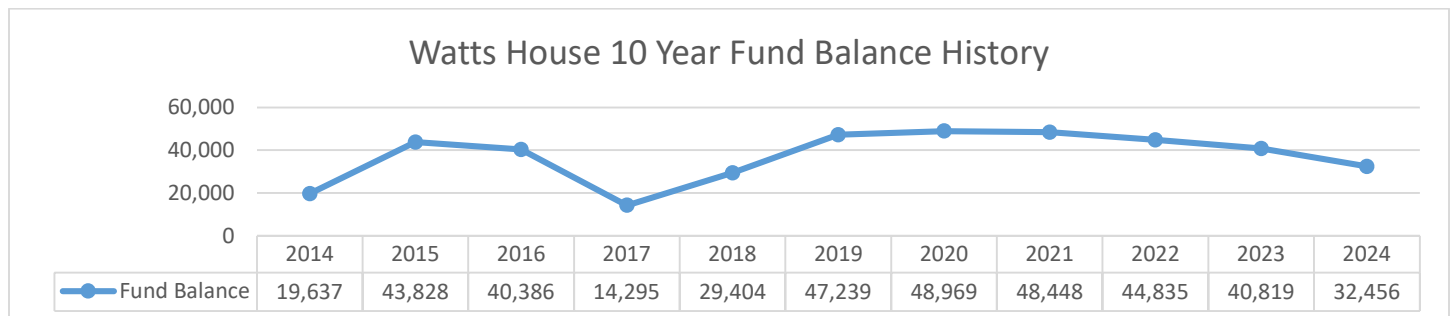
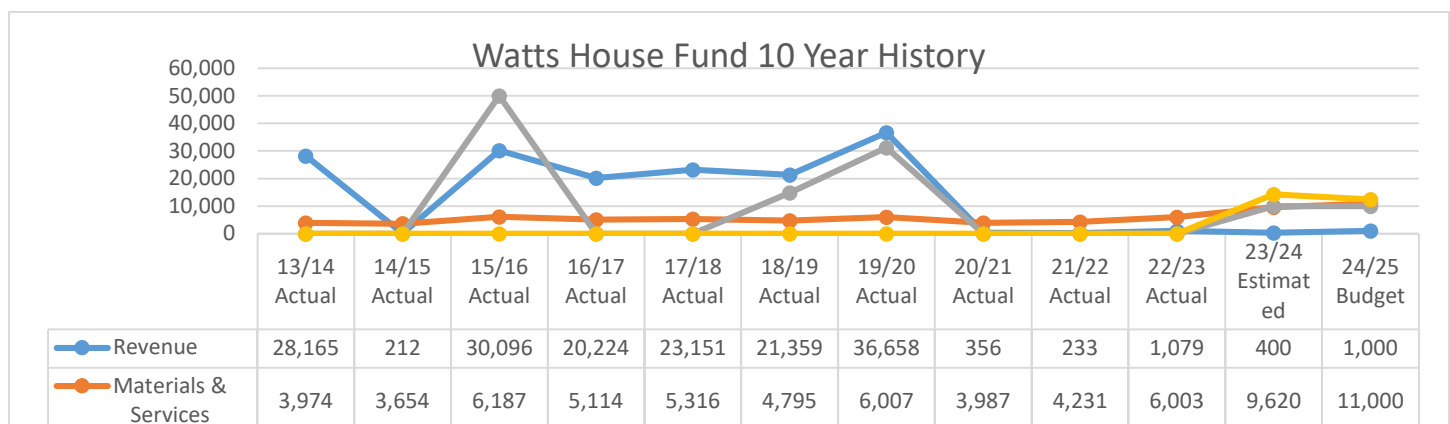
### BUDGET NOTES:

This year has a beginning working cash carry over of 32,456 and the fund anticipates revenue of \$1000 in interest. Total fund resources are estimated at \$33,456. The fund anticipates spending \$11,000 for materials and services. Under capital outlay, \$10,000 has been budgeted for miscellaneous house projects. Contingency is budgeted at \$12,456.

<b><i>Watts House Fund 62</i></b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Working capital carryover	\$ 44,835	\$ 40,837	\$ 33,537	\$ 35,896	\$ 32,456	\$ 32,456	\$ 32,456
<b>Current year resources</b>							
Interest	\$ 233	\$ 1,062	\$ 400	\$ 1,560	\$ 1,000	\$ 1,000	\$ 1,000
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total current year resources</b>	\$ 233	\$ 1,062	\$ 400	\$ 1,560	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total resources</b>	\$ 45,068	\$ 41,899	\$ 33,937	\$ 37,456	\$ 33,456	\$ 33,456	\$ 33,456
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Materials and services	\$ 4,231	\$ 6,003	\$ 9,620	\$ 5,000	\$ 11,000	\$ 11,000	\$ 11,000
Capital outlay	0	0	10,000	0	10,000	10,000	10,000
Improvements							
Transfers				0	0	0	0
Contingency			14,317		12,456	12,456	12,456
<b>Total expenditures</b>	\$ 4,231	\$ 6,003	\$ 33,937	\$ 5,000	\$ 33,456	\$ 33,456	\$ 33,456
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -						
<b>Total other requirements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending available working capital</b>	<b>\$40,837</b>	<b>\$ 35,896</b>	<b>\$ -</b>	<b>\$ 32,456</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Watts House Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
62-000-003	Interest Earned	233	1,080	400	1,560	1,000
62-000-120	Watts House Donations	0	0	0	0	0
	<b>Total Revenues</b>	<b>233</b>	<b>1,080</b>	<b>400</b>	<b>1,560</b>	<b>1,000</b>
62-620-200	Watts House Maintenance	2,068	3,411	6,020	2,500	6,800
62-620-228	Watts House Utilities	2,163	2,592	3,600	2,500	4,200
	<b>Total Materials &amp; Services</b>	<b>4,231</b>	<b>6,003</b>	<b>9,620</b>	<b>5,000</b>	<b>11,000</b>
62-620-326	Council Approved Projects	0	0	10,000	0	10,000
	<b>Total Capital</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
62-620-600	Contingency	0	0	14,317	0	12,456
	<b>Total Watts House Expenditures</b>	<b>4,231</b>	<b>6,003</b>	<b>33,937</b>	<b>5,000</b>	<b>33,456</b>



## WATTS HOUSE 5yr CIP

PROJECT	AMOUNT	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Ongoing Pest Control	10,000	1,800	2,000	1,000	1,000	1,000
Front Yard Irrigation	3,000	3,000	-	-	-	-
Misc. Improvements	30,000	10,000	5,000	5,000	5,000	5,000
Sidewalk Construction	100,000	-	-	-	-	100,000
General Maintenance	36,000	6,800	7,000	7,200	7,400	7,600
<b>Total</b>	<b>179,000</b>	<b>21,600</b>	<b>14,000</b>	<b>13,200</b>	<b>13,400</b>	<b>113,600</b>





## PEG FEE FUND 61

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

Continue to develop a stronger communication plan.

### BUDGET NOTES:

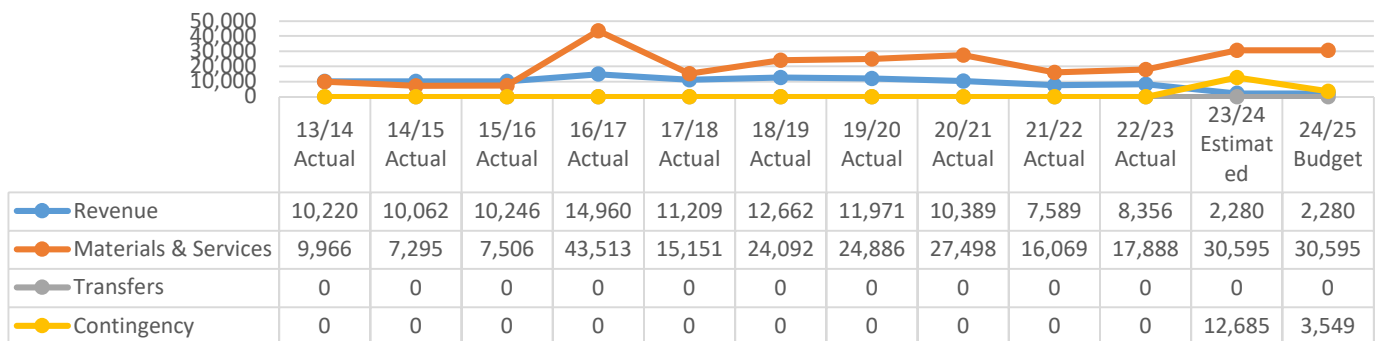
The fund has a beginning cash position of \$31,864. The fund does not anticipate any PEG Fee revenue in FY 2023-24 due to the elimination of the PEG Fee revenue in the latest franchise agreement. Total fund resources are estimated to be \$34,144. The fund expects to spend \$30,595 for materials & services and contingency is budgeted at \$3,549.

<b>PEG Fee Fund 61</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Working capital carryover	\$ 65,479	\$ 57,000	\$ 41,000	\$ 49,841	\$ 31,864	\$ 31,864	\$ 31,864
<b>Current year resources</b>							
Interest	\$ 316	\$ 1,398	\$ 2,280	\$ 2,000	\$ 2,280	\$ 2,280	\$ 2,280
Intergovernmental Revenue	\$ 7,274	\$ 9,331	\$ -	\$ 4,123	\$ -	\$ -	\$ -
Miscellaneous				\$ -			
Transfers In				\$ -			
<b>Total current year resources</b>	\$ 7,590	\$ 10,729	\$ 2,280	\$ 6,123	\$ 2,280	\$ 2,280	\$ 2,280
<b>Total resources</b>	\$ 73,069	\$ 67,729	\$ 43,280	\$ 55,964	\$ 34,144	\$ 34,144	\$ 34,144
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Expenditures</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Materials and services	\$ 16,069	\$ 17,888	\$ 30,595	\$ 24,100	\$ 30,595	\$ 30,595	\$ 30,595
Capital outlay				0	0	0	0
Improvements							
Transfers				0	0	0	0
Contingency			12,685		3,549	3,549	3,549
<b>Total expenditures</b>	\$ 16,069	\$ 17,888	\$ 43,280	\$ 24,100	\$ 34,144	\$ 34,144	\$ 34,144
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -						
<b>Total other requirements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending available working capital</b>	<b>\$ 57,000</b>	<b>\$ 49,841</b>	<b>\$ -</b>	<b>\$ 31,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

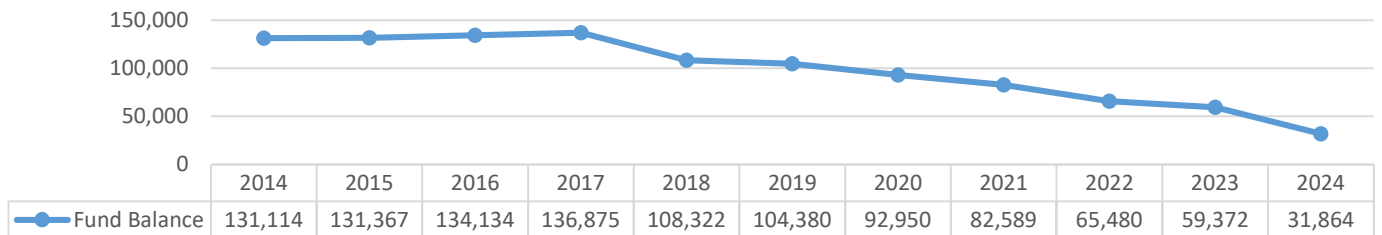
### Peg Fee Fund Line Item Detail

Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
61-000-003	Interest Earned	316	1,398	2,280	2,000	2,280
61-000-120	Peg Fees	7,274	6,959	0	4,123	0
	<b>Total Revenues</b>	<b>7,590</b>	<b>8,357</b>	<b>2,280</b>	<b>6,123</b>	<b>2,280</b>
61-610-230	Contractual/Professional	0	0	0	0	0
61-610-242	Dues Fees & Subscriptions	16,069	17,888	30,595	24,100	30,595
	Total Materials & Services	16,069	17,888	30,595	24,100	30,595
61-610-600	Contingency	0	0	12,685	0	3,549
	<b>Total Peg Fee Expenditures</b>	<b>16,069</b>	<b>17,888</b>	<b>43,280</b>	<b>24,100</b>	<b>34,144</b>

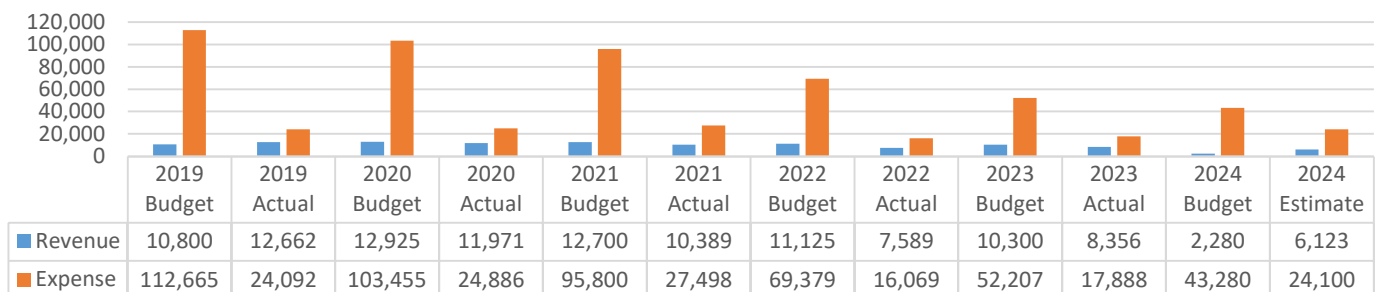
### PEG Fee Fund 10 Year History



### PEG Fee 10 Year Fund Balance History



### PEG Fee Fund Revenue and Expense vs Budget 5 Year



## BUILDING FUND 13

### PURPOSE:

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

### VISION FOR THE YEAR:

Inflation slowed in 2023 as compared to 2022; however, it has still resulted in slower economic growth and development in the City during the past year. Despite the slower economic growth, the Building Department estimates that 22 single-family home permits could be issued this year. In addition, we anticipate a new restaurant will be constructed, as well as one new commercial building and one new light industrial building.

### COMPLIANCE WITH COUNCIL GOALS:

Provide support to ongoing City projects.

### BUDGET NOTES:

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

The Building Fund begins the year with a starting position of \$54,908. Permit revenue and miscellaneous fees are anticipated to be \$240,656. Total fund resources are expected to be \$295,564. Personnel services costs are budgeted at \$87,632. Materials and services are estimated at \$192,114. Contingency is \$7,680. The General Fund will continue to help fund Building by covering the lease and using System Development Charges (SDC) admin fees to be transferred to Building.

### PERCENTAGE OF TIME ALLOCATION:

Building Department	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
Building Official	100%	100%	0%	0%		
City Recorder	3%	3%	3%	3%	33.77	46.63
Finance Administrator/Office Manager	3%	3%	3%	3%	49.95	66.93
Office Administrator CDC	50%	50%	40%	40%	24.14	30.82
Office Administrator Finance	2%	2%	2%	2%	24.14	30.82
City Manager	4%	4%	4%	4%	59.00	79.07
Assistant to City Manager	4%	4%	4%	4%	30.21	42.61
TOTAL FTE's	1.66	1.66	0.56	0.56		

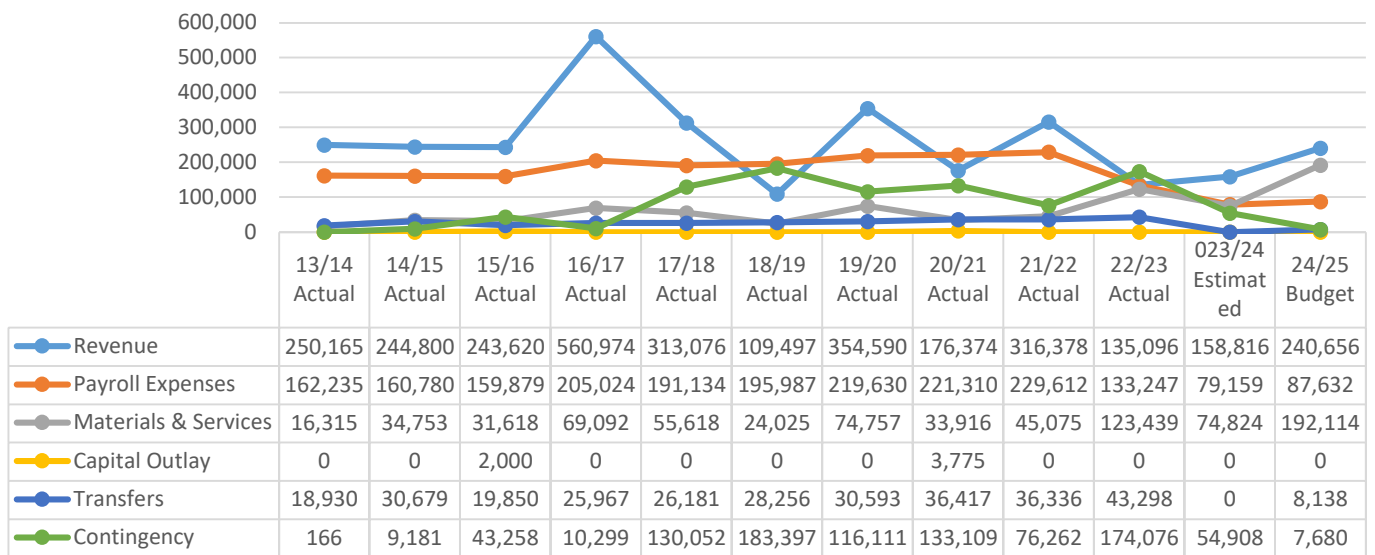
<b>Building Fund 13</b>							
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>23-24</b>	<b>24-25</b>	<b>24-25</b>	<b>24-25</b>
<b>Working capital carryover</b>	\$ 207,538	\$ 212,891	\$ 21,052	\$ 50,075	\$ 54,908	\$ 54,908	\$ 54,908
<b>Current year resources</b>							
Interest	\$ 1,298	\$ 3,040	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Permits and licenses	\$ 314,586	\$ 133,499	\$ 194,500	\$ 75,000	\$ 200,000	\$ 200,000	\$ 200,000
Miscellaneous	\$ 495	\$ 630	\$ 21,540	\$ 9,000	\$ 24,000	\$ 24,000	\$ 24,000
Transfers	\$ -	\$ -	\$ 72,816	\$ 72,816	15,656	15,656	15,656
<b>Total current year resources</b>	\$ 316,379	\$ 137,169	\$ 289,856	\$ 158,816	\$ 240,656	\$ 240,656	\$ 240,656
<b>Total resources</b>	\$ 523,917	\$ 350,060	\$ 310,908	\$ 208,891	\$ 295,564	\$ 295,564	\$ 295,564
					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</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>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>23-24</b>	<b>24-25</b>	<b>24-25</b>	<b>24-25</b>
Personal services	\$ 229,613	\$ 133,247	\$ 80,182	\$ 79,159	\$ 87,632	\$ 87,632	\$ 87,632
Materials and services	\$ 45,076	\$ 123,440	\$ 228,446	\$ 74,824	\$ 192,114	\$ 192,114	\$ 192,114
Capital outlay	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
Transfers	\$ 36,337	\$ 43,298	\$ -	\$ -	\$ 8,138	\$ 8,138	\$ 8,138
Contingency			2,280		7,680	7,680	7,680
<b>Total expenditures</b>	\$ 311,025	\$ 299,985	\$ 310,908	\$ 153,983	\$ 295,564	\$ 295,564	\$ 295,564
<b>Ending working capital</b>	<b>\$ 212,891</b>	<b>\$ 50,075</b>	<b>\$ -</b>	<b>\$ 54,908</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Building Fund Line Item Detail</b>						
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>
13-000-003	Interest Earned	1,298	3,040	1,000	2,000	1,000
13-000-070	Building Permits	314,586	131,426	194,500	75,000	200,000
13-000-100	Miscellaneous	495	630	21,540	9,000	24,000
13-000-900	Transfers In	0	0	72,816	72,816	15,656
	<b>Total Revenue</b>	<b>316,379</b>	<b>135,096</b>	<b>289,856</b>	<b>158,816</b>	<b>240,656</b>
13-130-100	Personnel Costs	279,428	75,760	37,943	44,405	49,120
13-130-142	Overtime	1,955	2,158	1,723	700	1,864
13-130-146	Health Insurance	34,959	19,297	16,650	16,650	17,721
13-130-148	Retirement Benefits	38,867	23,487	13,429	13,429	14,697
13-130-150	Social Security	10,778	6,175	3,690	3,690	3,999
13-130-152	Worker's Compensation	765	695	285	285	231
	<b>Total Personnel</b>	<b>366,753</b>	<b>127,573</b>	<b>73,720</b>	<b>79,159</b>	<b>87,632</b>
13-130-200	Building /Facilities Maint	2,617	2,533	1,500	300	1,500
13-130-202	Equipment Maintenance	0	0	0	0	0
13-130-203	Maintenance Agreements	683	1,175	1,540	600	1,540
13-130-204	Vehicle Maintenance	204	136	0	0	0
13-130-205	Small Equipment	1,459	251	1,000	700	1,000
13-130-206	Fuel, Oil, Lube	1,559	263	0		0
13-130-216	Office Supplies	1,398	1,181	2,640	500	840
13-130-228	Utilities	3,186	2,604	2,174	2,174	2,642

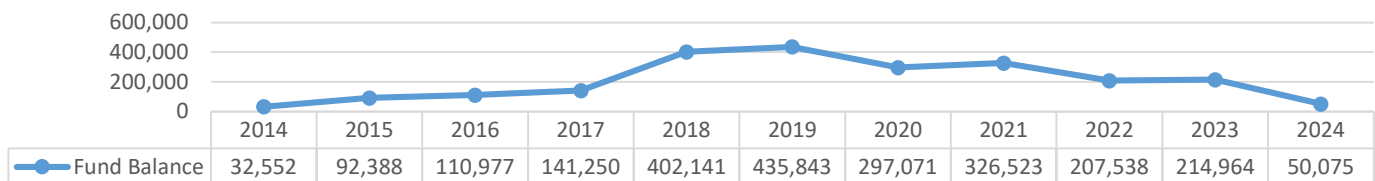


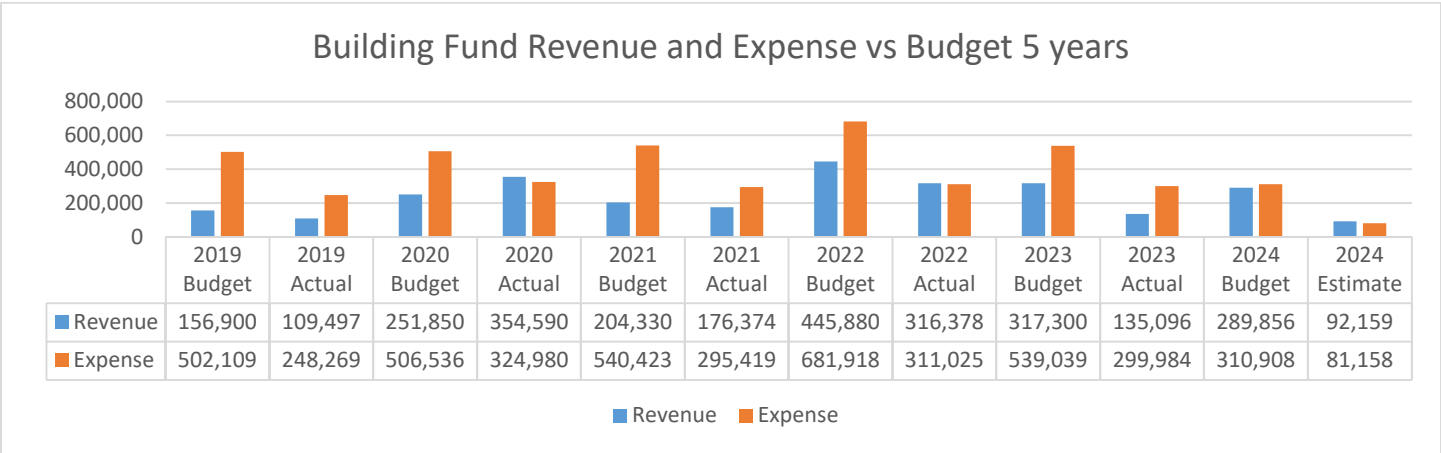
13-130-22A	Attorneys					7,000
13-130-230	Contractual/Professional	32,187	112,524	216,000	67,250	174,,000
13-130-234	Miscellaneous	0	0	0	0	0
13-130-238	Insurance	150	0	0	0	0
13-130-240	Travel/Training	95	1,713	2,000	1,800	2,000
13-130-242	Dues/Fees/Subscriptions	1,456	1,035	1,292	1,200	1,292
13-130-244	Publications/Notices/Adverti	0	0	300	100	300
13-130-252	Uniforms & Safety Equipment	81	24	0	0	0
13-130-254	Equipment Rental	0	0	0	0	0
13-130-300	Equipment	0	0	0	0	0
13-130-311	Equipment Replacement	0	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>45,076</b>	<b>123,440</b>	<b>228,446</b>	<b>74,624</b>	<b>192,114</b>
13-130-416	Transfer to General Fund	36,337	43,298	0	0	8,138
13-130-418	Transfer to Unemployment	0	0	0	0	0
13-130-600	Contingency	0	0	2,280	0	7,680
	<b>Total Expenditures</b>	<b>311,025</b>	<b>299,985</b>	<b>310,908</b>	<b>153,783</b>	<b>295,564</b>

Building Fund 10 Year History



Building 10 Year Fund Balance History





BUILDING CIP					
Building Fund CIP					
Project	Amount	FY 23-24	FY 24-25	FY 25-26	FY 27-28
New Vehicle	-			-	
Total	-	-	-	-	-

## STREET FUND 20

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

Goal 5.4 – Update TSP CIP and Transportation SDC's

### FUND OBJECTIVES:

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

### BUDGET NOTES:

The Street Fund receives its monies from multiple sources. These sources include: State Gas Tax revenue which is based on dollars per capita of our city, a local \$0.03 per gallon fuel tax, the Federal Surface Transportation Program Fund, infrastructure fees, interest earned and intergovernmental revenue. The budget shows a beginning cash balance of \$1,068,714, interest income of \$36,000 and intergovernmental revenue of \$1,006,955. The total resources for this fund are \$2,111,669. The budgeted expenditures for the Street Fund are \$2,111,669. This is comprised of personal services of \$285,876 and materials and services of \$217,465. The fund also budgeted \$860,000 for capital outlay projects which include a continued effort to improve streetlighting, signage, sidewalk construction and pavement maintenance. There is also \$58,550 in transfers and an anticipated contingency of \$689,778. Projects anticipated for the year include; sidewalk construction on SW 1<sup>st</sup> & Maple, sign / pavement maintenance and continued efforts in constructing sidewalks near the Grant Watts School.

### PERCENTAGE OF TIME ALLOCATION:

Street Fund	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	49.95	66.93
Utility/Parks Worker I	20%	20%	20%	20%	21.78	28.63
Utility/Parks Worker II	0%	20%	20%	20%	26.69	34.08
Utility/Parks Worker III	20%	20%	20%	20%	29.43	37.55
Utility Supervisor	10%	10%	10%	10%	38.74	57.61
Assistant to City Manager	20%	20%	20%	20%	30.21	42.61
PW Contract Administrator	30%	30%	30%	30%	30.21	42.61
City Recorder	15%	15%	15%	15%	33.77	46.63
City Manager	20%	20%	20%	20%	59.00	79.07
Finance Administrator/Office Manager	15%	15%	15%	15%	49.96	66.93
Office Administrator Finance	2%	2%	2%	2%	24.14	30.82
TOTAL FTE's	1.92	1.92	2.12	1.82		

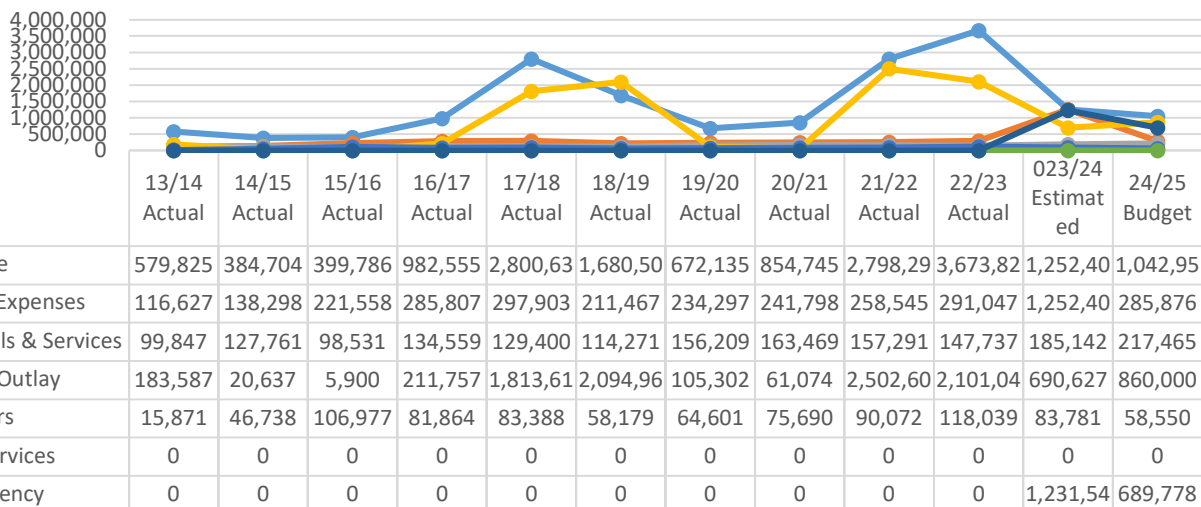
<b>Street Fund 20</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Working capital carryover</b>	\$ 1,133,927	\$ 980,477	\$ 1,264,362	\$ 2,028,264	\$ 1,068,714	\$ 1,068,714	\$ 1,068,714
<b>Current year resources</b>							
Interest	\$ 6,964	\$ 53,031	\$ 36,000	77,000	\$ 36,000	\$ 36,000	\$ 36,000
Intergovernmental revenue	2,791,328	3,632,078	2,578,368	1,128,477	1,006,955	1,006,955	1,006,955
Charges for services	56,769	9,533	25,000	45,000	0	0	0
Miscellaneous	0	0	0	1,930	0	0	0
Transfers	0	0	0	-	0	0	0
<b>Total current year resources</b>	\$ 2,855,061	\$ 3,694,642	\$ 2,639,368	\$ 1,252,407	\$ 1,042,955	\$ 1,042,955	\$ 1,042,955
<b>Total resources</b>	\$ 3,988,988	\$ 4,675,119	\$ 3,903,730	\$ 3,280,671	\$ 2,111,669	\$ 2,111,669	\$ 2,111,669
					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</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 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Personal services	\$ 258,546	\$ 280,037	\$ 349,326	1,252,407	\$ 285,876	\$ 285,876	\$ 285,876
Material & services	157,291	147,738	232,675	185,142	217,465	217,465	217,465
Capital outlay	2,502,601	2,101,040	2,006,407	690,627	860,000	860,000	860,000
Debt Service			0	-	0	0	0
Transfers	90,073	118,040	83,781	83,781	58,550	58,550	58,550
Contingency			1,231,541	-	689,778	689,778	689,778
<b>Total expenditures</b>	\$ 3,008,511	\$ 2,646,855	\$ 3,903,730	\$ 2,211,957	\$ 2,111,669	\$ 2,111,669	\$ 2,111,669
<b>Ending working capital</b>	\$ 980,477	\$ 2,028,264	\$ (0)	\$ 1,068,714	\$ -	\$ -	\$ -

**Street Fund Line Item Detail**

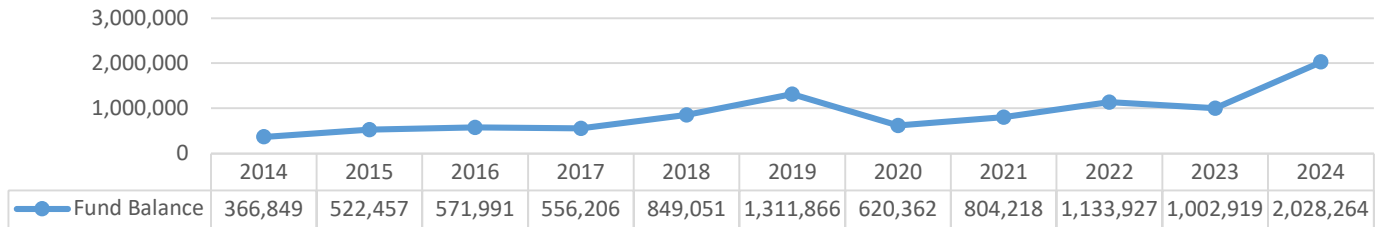
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>
20-000-003	Interest Earned	6,964	52,320	36,000	77,000	36,000
20-000-100	Miscellaneous	0	144	0	1,930	0
20-000-120	FEX Funding Allocation	685,293	0	796,550	203,477	102,000
20-000-125	Intergovernmental Revenue	1,140,178	2,757,228	877,857	45,000	0
20-000-160	State Gas Tax	716,078	621,002	653,961	630,000	654,955
20-000-161	FUEL TAX .03	249,779	243,127	250,000	250,000	250,000
20-000-260	Infras Inspection Fees	0	0	0	45,000	0
	<b>Total Revenue</b>	<b>2,798,292</b>	<b>3,673,821</b>	<b>2,614,368</b>	<b>1,252,407</b>	<b>1,042,955</b>
20-200-100	Street Wages	166,579	193,029	212,529	195,128	170,311
20-200-142	Overtime	156	112	1,319	490	1,102
20-200-146	Health Insurance	32,828	35,859	50,582	34,000	43,011
20-200-148	Retirement Benefits	45,532	47,468	64,130	53,000	55,127
20-200-150	Social Security	12,569	13,649	17,108	14,700	13,713
20-200-152	Workers' Compensation	883	930	3,658	4,550	2,612
	<b>Total Personnel</b>	<b>258,546</b>	<b>291,047</b>	<b>349,326</b>	<b>301,868</b>	<b>285,876</b>
20-200-200	Building/Facilities Maint	885	2,242	3,500	2,500	4,000

20-200-202	Equipment Maintenance	946	6,503	4,500	3,000	9,500
20-200-203	Maintenance Agreements	360	541	1,390	1,000	1,690
20-200-204	Vehicle Maintenance	1,168	731	2,000	1,200	2,000
20-200-205	Small Equipment	2,120	1,404	5,000	3,000	4,500
20-200-206	Fuel/Oil/Lube	2,809	2,740	5,250	3,500	5,150
20-200-208	Street Maintenance	6,813	4,516	18,200	15,000	22,000
20-200-210	Street Light Maintenance	5,016	8,170	12,000	5,000	10,200
20-200-212	Sign Maintenance	1,436	9,586	13,125	7,000	13,125
20-200-216	Office Supplies	1,414	1,694	2,400	500	1,500
20-200-218	Operational Supplies	11,700	3,499	20,000	10,000	20,000
20-200-227	Electrical Operations	40,172	33,983	48,000	40,000	48,000
20-200-228	Utilities	3,374	4,010	4,500	4,500	7,200
20-200-22A	Attorneys					12,000
20-200-230	Contractual/Professional	71,352	58,625	39,950	39,950	21,050
20-200-231	Contract Employment	0	0	35,000	35,000	10,000
20-200-235	Property Tax	565	1,183	1,500	1,092	1,500
20-200-240	Travel/Training	3,848	3,752	5,000	5,000	6,000
20-200-242	Dues/Fees/Subscriptions	1,622	1,237	2,510	2,000	6,750
20-200-244	Publications/Notices/Adverti	468	2,104	3,000	1,500	3,000
20-200-250	Advanced Funding Reimburse	0	0	3,850	2,500	0
20-200-252	Uniforms\Safety	1,224	465	1,000	1,000	3,300
20-200-254	Equipment Rental	0	500	1,000	900	5,000
	<b>Total Materials &amp; Services</b>	<b>157,291</b>	<b>147,482</b>	<b>232,675</b>	<b>185,142</b>	<b>217,465</b>
20-200-300	Equipment	143,220	18,519	50,000	15,000	50,000
20-200-305	Street Improvements	2,359,381	2,082,522	1,934,407	655,000	760,000
20-200-311	Equipment Replacement	0	0	22,000	20,627	50,000
	<b>Total Capital</b>	<b>2,502,601</b>	<b>2,101,040</b>	<b>2,006,407</b>	<b>690,627</b>	<b>860,000</b>
20-200-410	Transfer to GF ISF	65,073	93,040	58,781	58,781	58,550
20-200-412	Transfer to Foot Paths	25,000	25,000	25,000	25,000	0
20-200-600	Contingency	0	0	1,231,541	1,231,541	689,778
	<b>Total Street Expenditures</b>	<b>3,008,511</b>	<b>2,657,865</b>	<b>3,903,730</b>	<b>2,492,959</b>	<b>2,111,669</b>

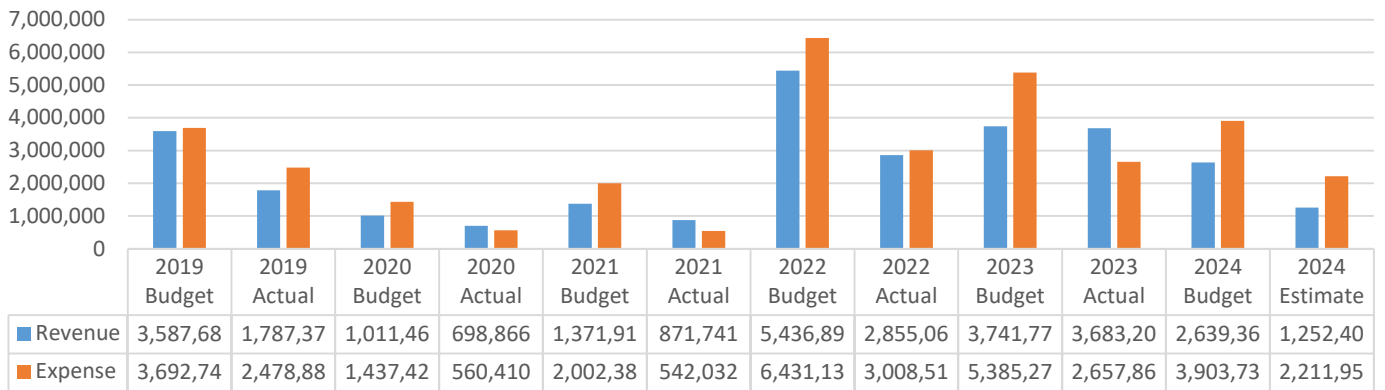
Street Fund 10 Year History



### Street 10 Year Fund Balance History



### Street Fund Revenue and Expense vs Budget 5 Years



### STREET FUND 5yr CIP

Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Miscellaneous Capital Projects	250,000	50,000	50,000	50,000	50,000	50,000
Old Portland Road Overlay	350,000	-	-	-	350,000	-
SE 3rd Place Sidewalk Improvements	375,000	-	-	375,000	-	-
SE 6th Street Overlay	200,000	-	200,000	-	-	-
SE High School Way Overlay	200,000	-	-	-	-	200,000
SE Vine Street Sidewalks	375,000	-	-	375,000	-	-
Street Light Upgrades	175,000	50,000	50,000	25,000	25,000	25,000
SW 4th Street ADA Ramp Upgrades	50,000	-	50,000	-	-	-
JP West Road Improvements	300,000	60,000	-	-	-	240,000
<b>Total</b>	<b>2,275,000</b>	<b>160,000</b>	<b>350,000</b>	<b>825,000</b>	<b>425,000</b>	<b>515,000</b>



## FOOT PATH & BICYCLE TRAILS FUND 25

**PURPOSE:**

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

**VISION FOR THE YEAR:**

Promote the Sidewalk Improvement and Repair Program

**COMPLIANCE WITH COUNCIL GOALS:**

Continue Sidewalk Improvement and Repair Program

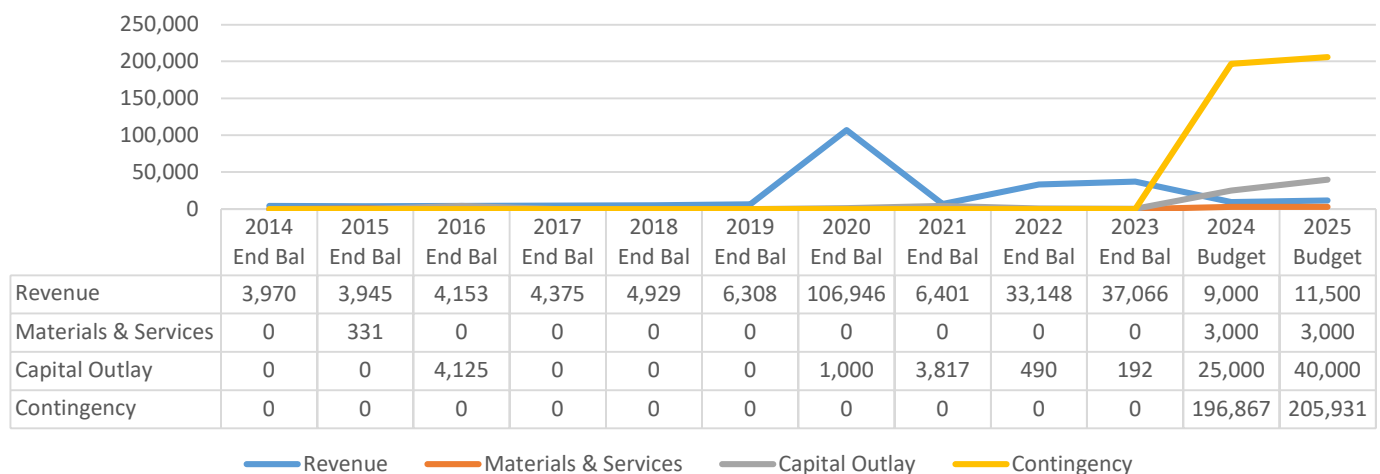
**BUDGET NOTES:**

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$237,431. The fund anticipates revenue in the amount of \$11,500. The City expects to receive \$6,500 from state gas tax revenue and \$5,000 from interest. The total resources for the fund is \$248,931. For the 2024-2025 fiscal year, this Fund is allocating \$3,000 for materials and services. The Fund is also allocating \$40,000 for Citizen participation in the Sidewalk Improvement Program. This program is on a first come, first serve basis to qualifying participants. The City will match 50% of the cost to repair sidewalks that front the participant's property up to \$1,000. Property owners are only allowed to participate in this Program one time.

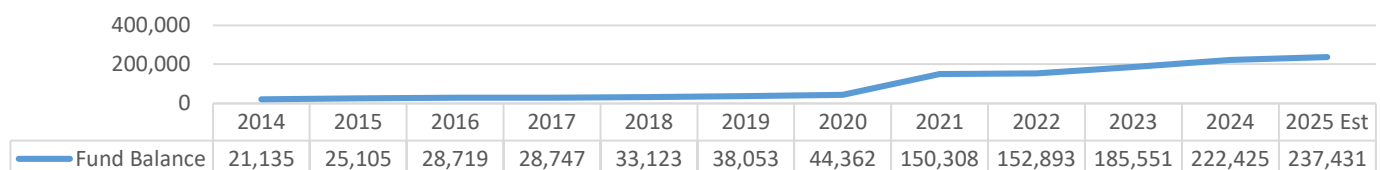
<b><i>Foot Paths &amp; Bicycle Trails Fund 25</i></b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>Actual FY21-22</b>	<b>Actual FY22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Budget FY 24-25</b>	<b>Budget FY 24-25</b>
<b>Working capital carryover</b>	\$ 152,892	\$ 185,551	\$ 215,867	\$ 222,425	\$ 237,431	\$ 237,431	\$ 237,431
<b>Current year resources</b>							
Interest	916	5,787	3,000	\$ 10,656	\$ 5,000	\$ 5,000	\$ 5,000
Intergovernmental revenues	7,233	6,279	6,000	6,350	6,500	6,500	6,500
Transfers	25,000	25,000	-	-	-	-	-
<b>Total current year resources</b>	\$ 33,149	\$ 37,066	\$ 9,000	\$ 17,006	\$ 11,500	\$ 11,500	\$ 11,500
<b>Total resources</b>	\$ 186,041	\$ 222,617	\$ 224,867	\$ 239,431	\$ 248,931	\$ 248,931	\$ 248,931
<b>Expenditures</b>	<b>Actual FY21-22</b>	<b>Actual FY22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Proposed Budget FY 24-25</b>	<b>Approved Budget FY 24-25</b>	<b>Adopted Budget FY 24-25</b>
Materials & Services		\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Capital outlay	490	192	25,000	2,000	40,000	40,000	40,000
Transfers				0	0	0	0
Contingency			196,867		205,931	205,931	205,931
<b>Total expenditures</b>	\$ 490	\$ 192	\$ 224,867	\$ 2,000	\$ 248,931	\$ 248,931	\$ 248,931
<b>Ending working capital</b>	<b>\$ 185,551</b>	<b>\$ 222,425</b>	<b>\$ -</b>	<b>\$ 237,431</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

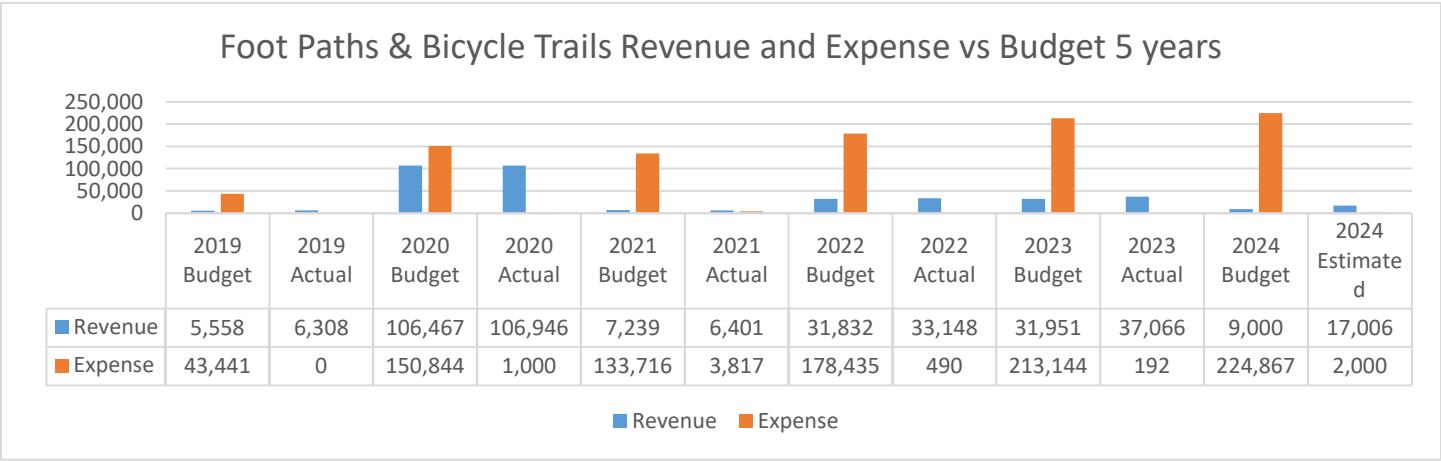
Foot Paths & Bicycle Trails Line Item						
Detail						
Account	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
25-000-003	Interest Earned	916	5,787	3,000	10,656	5,000
25-000-160	State Gas Tax (1%)	7,233	6,279	6,000	6,350	6,500
25-000-170	Intergovernmental Revenue	0	0	0	0	0
25-000-904	Transfers in	25,000	25,000	0	0	0
	<b>Total Revenue</b>	<b>33,149</b>	<b>37,067</b>	<b>9,000</b>	<b>17,006</b>	<b>11,500</b>
25-250-218	Operational Supplies	0	0	1,000	0	1,000
25-250-230	Contractual Professional	0	0	2,000	0	2,000
	<b>Total Materials &amp; Services</b>					
25-250-313	City Sidewalk Program	490	192	25,000	2,000	40,000
25-250-326	Council Approved Projects	0	0	0	0	0
25-250-600	Contingency	0	0	196,867	2,000	205,931
	<b>Total Expenditures</b>	<b>490</b>	<b>192</b>	<b>224,867</b>	<b>4,000</b>	<b>248,931</b>

Foot Paths &amp; Bicycle Trails 10 Year History



Foot Paths &amp; Bicycle Trails 10 Yr Fund Balance History





Foot Paths & Bicycle Trails 5 yr CIP						
Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
City Side Walk Program	125,000	25,000	25,000	25,000	25,000	25,000
Total	125,000	25,000	25,000	25,000	25,000	25,000

## STORMWATER DRAINAGE FUND 26

### PURPOSE:

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

### VISION FOR THE YEAR:

Begin implementation of the updated Stormwater Masterplan.

Fund a utility worker position for stormwater maintenance and compliance.

### FUND OBJECTIVES:

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

### BUDGET NOTES:

The beginning Stormwater Drainage fund balance is \$1,597,635. The budget anticipates revenue of \$35,000 from interest income and \$986,568 in Stormwater user fees. Total resources for the Stormwater Drainage Fund are \$2,619,203. The fund anticipates expenditures of \$398,489 for personal services, \$239,215 for materials and services, \$207,000 in Capital outlay and \$52,292 in transfers. The contingency for this year is \$1,722,207.

Capital outlay for the 2024-25 budget year consists of the construction of stormwater infrastructure and continued partnership with the Scappoose Bay Watershed Council on waterway enhancement. Construction items consist of new UIC's and UIC retrofit, catch basins and pipework. Waterway enhancement for this year consists of the continued effort to construct Reach F. The City's contribution is a Grant Match for a SBWC capacity and enhancement project along the Eastern portion of the EJ Smith/Grabhorn Parcel.

### PERCENTAGE OF TIME ALLOCATION:

Stormwater Fund	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	49.95	66.93
Utility/Parks Worker I	20%	10%	20%	20%	21.78	28.63
Utility/Parks Worker II	0%	10%	20%	20%	26.69	34.08
Utility/Parks Worker III	20%	20%	20%	20%	29.43	37.55
Utility Supervisor	10%	10%	10%	10%	38.74	57.61
City Engineer	10%	10%	10%	15%	44.51	57.90
PW Contract Administrator	10%	10%	10%	10%	30.21	42.61
TOTAL FTE's	0.80	0.80	1.00	1.00		

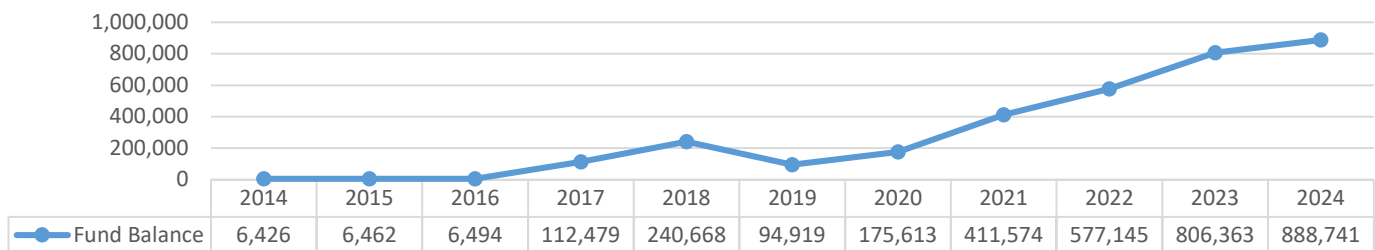
<b>Storm Drainage Fund 26</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Working capital carryover</b>	\$ 563,424	\$ 806,363	\$ 945,149	\$ 888,741	\$ 1,597,635	\$ 1,597,635	\$ 1,597,635
<b>Current year resources</b>							
Interest	\$ 3,791	\$ 23,448	\$ 24,000	45,362	\$ 35,000	\$ 35,000	\$ 35,000
Intergovernmental revenue	-	1,745		-	\$ -	\$ -	\$ -
Charges for services	389,730	407,237	383,724	930,705	\$ 986,568	\$ 986,568	\$ 986,568
Miscellaneous	476			1,732	0	0	0
Transfers				-			
<b>Total current year resources</b>	\$ 393,997	\$ 432,430	\$ 407,724	\$ 977,799	\$ 1,021,568	\$ 1,021,568	\$ 1,021,568
<b>Total resources</b>	\$ 957,421	\$ 1,238,793	\$ 1,352,873	\$ 1,866,540	\$ 2,619,203	\$ 2,619,203	\$ 2,619,203
					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</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 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Personal services	\$ 102,940	\$ 111,253	\$ 149,569	\$ 118,828	\$ 398,489	\$ 398,489	\$ 398,489
Material & services	29,140	47,763	236,745	123,450	239,215	239,215	239,215
Capital outlay	18,978	191,036	219,000	26,627	207,000	207,000	207,000
Debt Service				-	0	0	0
Transfers	0	0		-	52,292	52,292	52,292
Contingency			747,559	-	1,722,207	1,722,207	1,722,207
<b>Total expenditures</b>	\$ 151,058	\$ 350,052	\$ 1,352,873	\$ 268,905	\$ 2,619,203	\$ 2,619,203	\$ 2,619,203
<b>Ending working capital</b>	<b>\$ 806,363</b>	<b>\$ 888,741</b>	<b>\$ -</b>	<b>\$ 1,597,635</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>
26-000-003	Interest Earned	3,791	23,448	24,000	45,362	35,000
26-000-100	Miscellaneous	476	0	0	1,732	0
26-000-125	Intergovernmental Revenue	0	1,745	0	0	0
26-000-220	User Fees	338,884	352,650	383,724	885,705	986,568
26-000-260	Infras Inspection Fees	0	0	0	45,000	0
	<b>Total Revenue</b>	<b>343,152</b>	<b>377,843</b>	<b>407,724</b>	<b>977,799</b>	<b>1,021,568</b>
26-260-109	Storm Drainage Wages	64,670	70,577	88,935	0	224,321
26-260-142	Overtime	156	112	1,372	500	5,915
26-260-146	Health Insurance	14,074	14,966	23,095	14,645	70,009
26-260-148	Retirement Benefits	17,943	19,223	26,743	20,678	67,775
26-260-150	Social Security	4,889	5,321	7,221	5,735	18,419

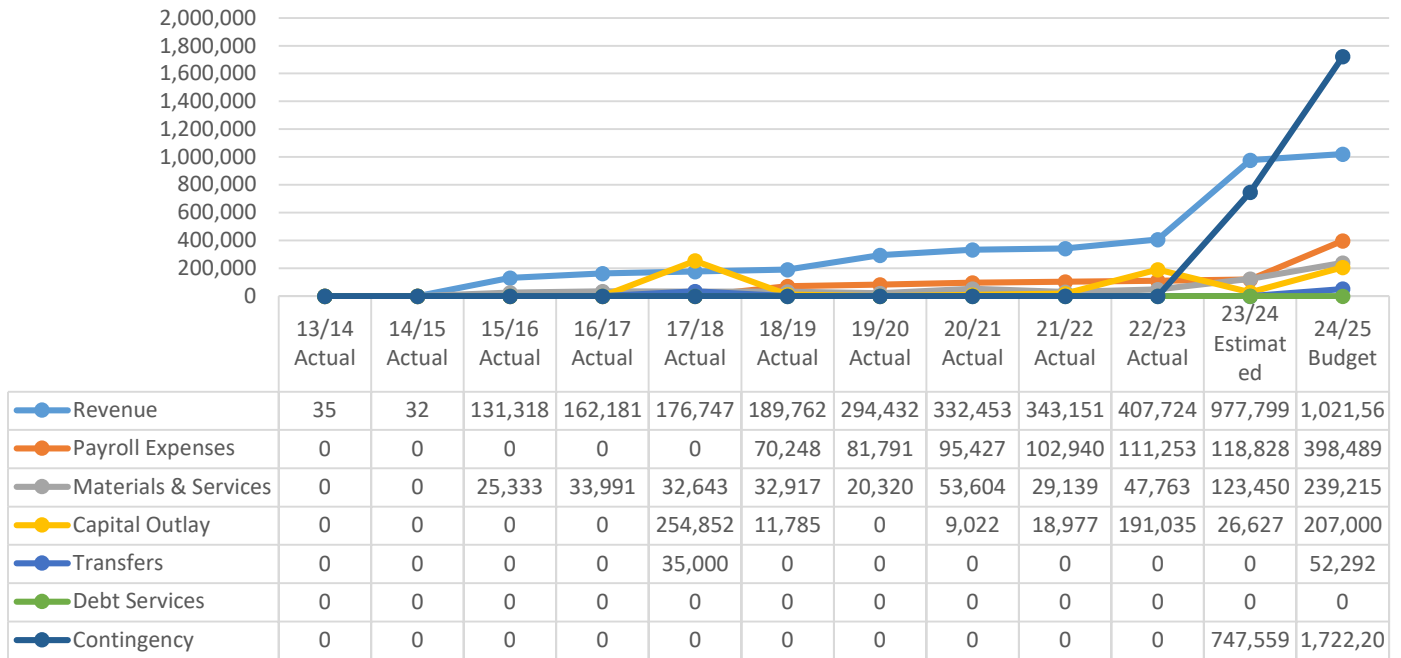


26-260-152	Workers Compensation	1,209	1,055	2,203	1,500	10,050
	<b>Total Personnel</b>	<b>102,940</b>	<b>111,253</b>	<b>149,569</b>	<b>43,058</b>	<b>396,489</b>
26-260-200	Building/Facilities Maintenance	0	0	3,500	2,500	4,000
26-260-202	Equipment Maintenance	5,050	2,800	37,250	15,500	35,500
26-260-203	Maintenance Agreements	0	1	2,750	1,000	1,690
26-260-204	Vehicle Maintenance	0	37	2,000	1,200	2,000
26-260-205	Small Equipment	0	68	7,500	5,500	7,000
26-260-206	Fuel, Oil & Lube	2,649	3,802	7,250	7,250	9,150
26-260-208	Storm Drain Maintenance	6,269	3,286	22,175	10,000	13,875
26-260-216	Office Supplies	0	0	0	0	1,500
26-260-217	Utility Billing Costs	0	12	0	12,000	12,900
26-260-218	Operational Supplies	909	209	23,000	3,000	20,000
26-260-228	Utilities	0	0	6,600	2,500	9,000
26-26022A	Attorneys					12,000
26-260-230	Contractual/Professional	10,623	33,498	70,700	30,000	76,750
26-260-231	Contract Employment	0	0	25,000	25,000	64,000
26-260-235	Property Tax	0	0	500	0	500
26-260-240	Travel/Training	0	0	14,250	7,000	10,500
26-260-242	Dues/Fees/Subscriptions	3,619	3,936	5,820	1,000	15,550
26-260-244	Publications/Notices/Adverti	22	116	2,000	0	1,500
26-260-252	Uniforms & Safety Equipment	0	0	4,450	2,500	5,800
26-260-254	Equipment Rental	0	0	2,000	0	2,000
	<b>Total Materials &amp; Services</b>	<b>29,140</b>	<b>47,763</b>	<b>236,745</b>	<b>125,950</b>	<b>239,215</b>
26-260-300	Equipment Upgrades	0	14,009	0	6,000	10,000
26-260-305	Storm Drainage Improvements	18,978	17,372	197,000	0	197,000
26-260-311	Equipment Replacement	0	159,655	22,000	20,627	0
	<b>Total Capital</b>	<b>18,978</b>	<b>191,036</b>	<b>219,000</b>	<b>26,627</b>	<b>207,000</b>
26-260-411	Transfer to Streets	0	0	0	0	52,292
26-260-600	Contingency	0	0	747,559	0	1,722,207
	<b>Total Storm Drainage Expenditures</b>	<b>151,058</b>	<b>350,053</b>	<b>1,352,873</b>	<b>271,405</b>	<b>2,619,203</b>

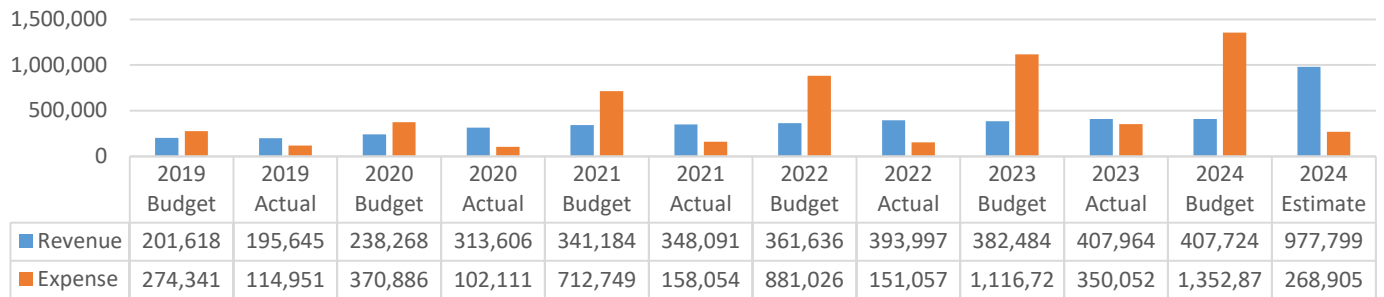
Storm Drainage 10 Year Fund Balance History



## Storm Drainage Fund 10 Year History



## Storm Drainage Fund Revenue and Expense vs Budget 5 Years



## STORM DRAINAGE 5yr CIP

Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Reach F Grant Match	37,000	37,000				
Creek Improvement Projects	30,000	30,000	50,000	50,000	50,000	50,000
Stormwater Projects	700,000	100,000	150,000	150,000	150,000	150,000
<b>Total</b>	<b>767,000</b>	<b>167,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

## STORMWATER DRAINAGE SDC FUND 28

**PURPOSE:**

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

**VISION FOR THE YEAR:**

The focus for this year will be to continue implementation of the updated Stormwater Master Plan.

**FUND OBJECTIVES:**

- Implement Stormwater Master Plan & CIP
- Stormwater Capacity Improvements

**BUDGET NOTES:**

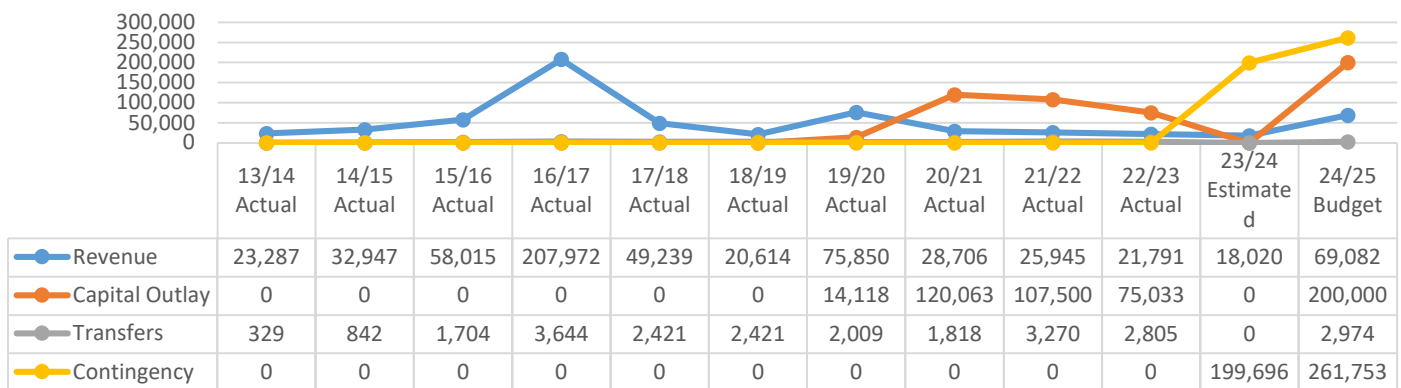
The Stormwater Drainage SDC fund has a working capital carryover of \$395,645. The fund expects to collect \$59,482 in SDC fees, and \$9,600 in interest income for a current year resource total of \$69,082. The total fund resources are \$464,727. For expenditures, the city has budgeted \$200,000 for capital outlay to construct Stormwater extra capacity projects. There will be a transfer of \$2,974 to the General Fund to cover administrative costs. The contingency is budgeted at \$261,753. The total expenditures for the Stormwater SDC fund are \$464,727.

Capital outlay projects for the 2024-2025 year consist of the implementation of the Stormwater Master Plan and construction of projects to be listed in the new Stormwater Master Plan CIP.

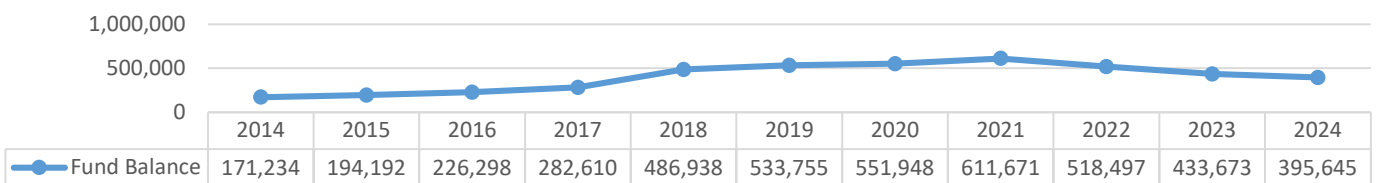
<b><i>Storm Drainage SDC 28</i></b>							
<b>Resources</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Proposed Budget FY 24-25</b>	<b>Approved Budget FY 24-25</b>	<b>Adopted Budget FY 24-25</b>
<b>Working capital carryover</b>	\$ 518,497	\$ 433,673	\$ 329,917	\$ 377,625	\$ 395,645	\$ 395,645	\$ 395,645
<b>Current year resources</b>							
Interest	\$ 2,635	\$ 11,224	\$ 8,400	\$ 17,366	\$ 9,600	\$ 9,600	\$ 9,600
Intergovernmental							
System development charges	23,311	10,567	64,610	654	59,482	59,482	59,482
Transfers							
<b>Total current year resources</b>	\$ 25,946	\$ 21,791	\$ 73,010	\$ 18,020	\$ 69,082	\$ 69,082	\$ 69,082
<b>Total resources</b>	\$ 544,443	\$ 455,464	\$ 402,927	\$ 395,645	\$ 464,727	\$ 464,727	\$ 464,727
<b>Expenditures</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Proposed Budget FY 24-25</b>	<b>Approved Budget FY 24-25</b>	<b>Adopted Budget FY 24-25</b>
Material & services							
Capital outlay	107,500	75,033	200,000	-	200,000	200,000	200,000
Debt Service							
Principal							
Interest							
Transfers	3,270	2,806	3,231	-	2,974	2,974	2,974
Contingency	.		199,697		261,753	261,753	261,753
<b>Total expenditures</b>	\$ 110,770	\$ 77,839	\$ 402,928	\$ -	\$ 464,727	\$ 464,727	\$ 464,727
<b>Unappropriated ending fund balance</b>				\$ -	\$ -	\$ -	\$ -
<b>Ending working capital</b>	\$ 433,673	\$ 377,625	\$ -	\$ 395,645	\$ -	\$ -	\$ -

Storm Drainage SDC Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
28-000-003	Interest Earned	2,635	11,225	8,400	17,366	9,600
28-000-993	Storm Drainage SDC	23,311	10,567	64,610	654	59,482
	<b>Total Revenue</b>	<b>25,946</b>	<b>21,792</b>	<b>73,010</b>	<b>18,020</b>	<b>69,082</b>
28-280-312	Council Approved Projects	25,568	61,079	100,000	0	100,000
28-280-314	Storm Drainage Improvements	81,932	13,954	100,000	0	100,000
	<b>Total Capital</b>	<b>107,500</b>	<b>75,033</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>
28-280-400	Transfers Out	3,270	2,806	3,231	0	2,974
28-280-600	Contingency	0	0	199,696	0	261,753
	<b>Total Storm Drainage SDC</b>	<b>110,770</b>	<b>77,839</b>	<b>402,927</b>	<b>0</b>	<b>464,727</b>

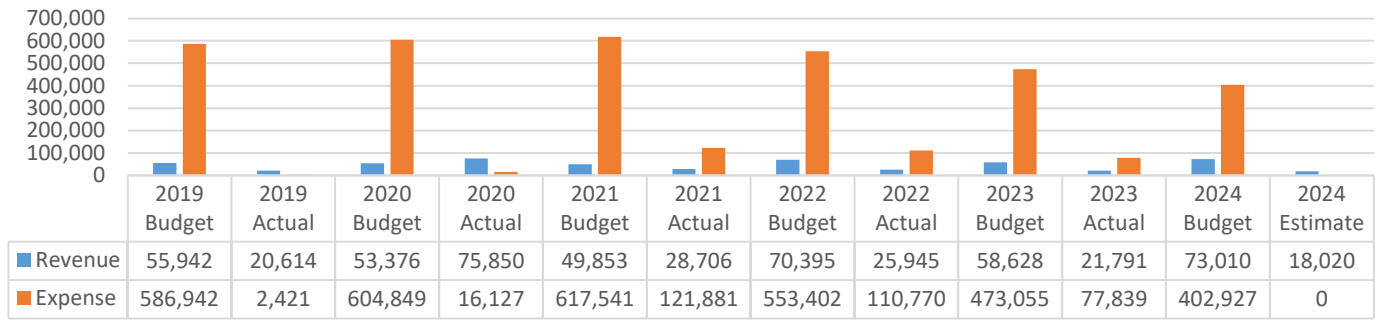
Storm Drainage SDC Fund 10 Year History



Storm Drainage SDC 10 Year Fund Balance History



Storm Drainage SDC Fund Revenue and Expense vs Budget 5 Year



**STORM DRAINAGE SDC 5yr CIP**

Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Stormwater Projects	600,000	200,000	100,000	100,000	100,000	100,000
<b>Total</b>	<b>600,000</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

## STREET SDC FUND 30

### PURPOSE:

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

### VISION FOR THE YEAR:

Continue capacity improvements of City Streets and Sidewalks.

### COMPLIANCE WITH COUNCIL GOALS:

Goal 5.4 – Update TSP and transportation SDC's

### FUND OBJECTIVES:

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

### BUDGET NOTES:

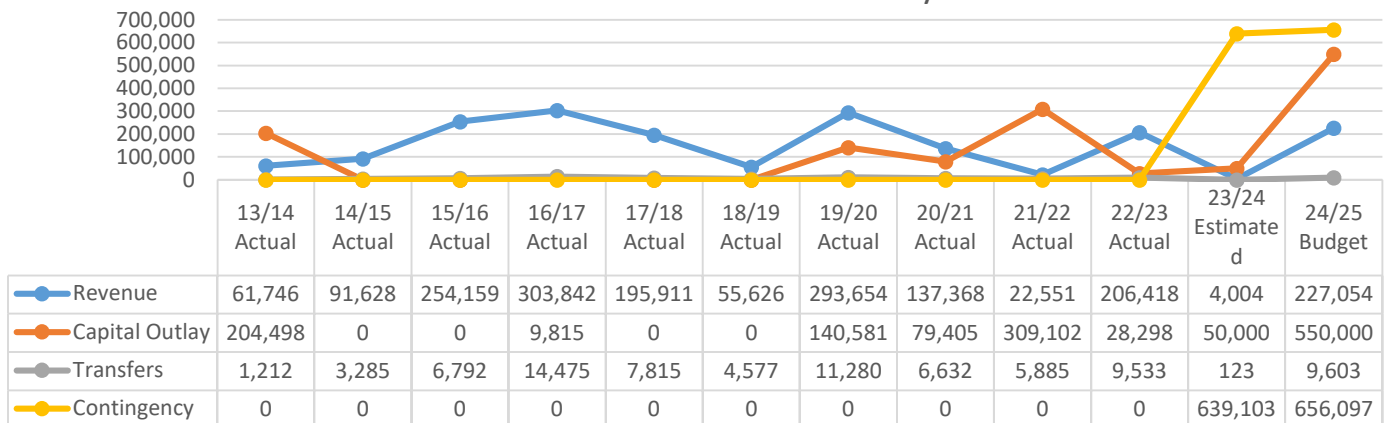
The Street SDC fund is projected to have a beginning cash balance \$988,646. The fund anticipates a collection of SDC revenue of \$192,054 and interest revenue of \$35,000. Current year resources total \$227,054 making the total estimated fund resources at \$1,215,700. The proposed expenditures for the Street SDC fund are \$1,215,700. These are comprised from Capital outlay projects totaling \$550,000, a transfer to the General Fund of \$9,603 to cover administrative costs, and a contingency of \$656,097.

<i>Street SDC Fund 30</i>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 21-22	FY 22-23	FY 23-24	FY 23-24	Budget FY 24-25	Budget FY 24-25	Budget FY 24-25
Working capital carryover	\$1,114,614	\$ 822,178	\$ 847,174	\$ 990,765	\$ 988,646	\$ 988,646	\$ 988,646
<b>Current year resources</b>							
Interest	\$ 5,576	\$ 24,164	\$ 18,000	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000
Intergovernmental				-	-	-	-
System development charges	16,976	182,255	319,100	3,004	192,054	192,054	192,054
Misc.				0			
Transfers					0	0	0
<b>Total current year resources</b>	\$ 22,552	\$ 206,419	\$ 337,100	\$ 48,004	\$ 227,054	\$ 227,054	\$ 227,054
<b>Total resources</b>	\$1,137,166	\$1,028,597	\$1,184,274	\$1,038,769	\$ 1,215,700	\$ 1,215,700	\$1,215,700
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 23-24	Budget FY 24-25	Budget FY 24-25	Budget FY 24-25
Material & services							
Capital outlay	309,102	28,299	530,000	50,000	550,000	550,000	550,000
Debt Service							
Principal-Crown Zellerbach	-	-	-	-	-	-	-
Interest-Crown Zellerbach	-	-	-	-	-	-	-
Transfers	5,885	9,533	15,171	123	9,603	9,603	9,603
Contingency			639,103		656,097	656,097	656,097
<b>Total expenditures</b>	\$ 314,987	\$ 37,832	\$1,184,274	\$ 50,123	\$ 1,215,700	\$ 1,215,700	\$1,215,700
<b>Ending working capital</b>	\$ 822,179	\$ 990,765	\$ -	\$ 988,646	\$ -	\$ -	\$ -

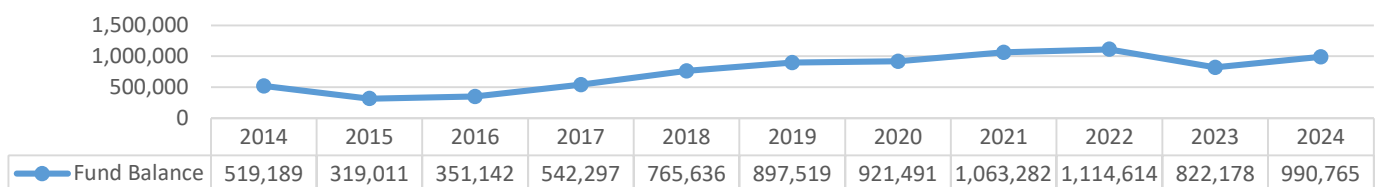


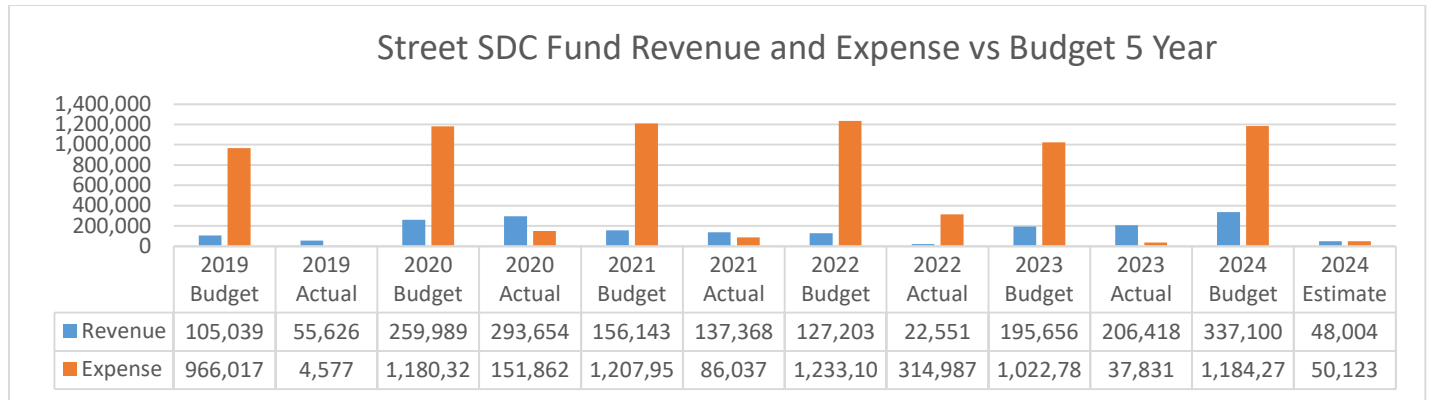
Street SDC Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
30-000-003	Interest Earned	5,576	24,164	18,000	45,000	35,000
30-000-992	Street SDC Reimbursement	849	5,468	8,962	739	5,762
30-000-993	Street SDC Ext. Cap. Improv.	16,128	167,675	294,455	2,265	176,689
30-000-994	STR SDC Admin Fee	0	9,113	15,683	123	9,603
	<b>Total Revenue</b>	<b>22,552</b>	<b>206,419</b>	<b>337,100</b>	<b>48,127</b>	<b>227,054</b>
30-300-312	Council Approved Projects	0	0	30,000	25,000	50,000
30-300-314	Street Extra Capacity Improv	309,102	28,299	500,000	25,000	500,000
	<b>Total Capital</b>	<b>309,102</b>	<b>28,299</b>	<b>530,000</b>	<b>50,000</b>	<b>550,000</b>
30-300-402	Transfer to GF SDC Admin.	5,885	9,533	15,171	123	9,603
30-300-600	Contingency	0	0	639,103	0	656,097
	<b>Total Street SDC Expenditure</b>	<b>314,987</b>	<b>37,832</b>	<b>1,184,274</b>	<b>50,123</b>	<b>1,215,700</b>

Street SDC Fund 10 Year History



Street SDC 10 Year Fund Balance History





STREET SDC 5yr CIP						
Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
JP West Improvements	300,000	-	-	-	300,000	-
SE 3rd Place Sidewalks	375,000	100,000	-	-	-	275,000
Vine Street Sidewalks	375,000	100,000	-	275,000	-	-
<b>Total</b>	<b>1,050,000</b>	<b>200,000</b>	<b>-</b>	<b>275,000</b>	<b>300,000</b>	<b>275,000</b>

## PARK SDC FUND 35

### PURPOSE:

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

### VISION FOR THE YEAR:

The Parks SDC Fund will focus on updating the Parks and Recreation Master Plan and conceptual design of the Grabhorn property conceptual plan.

### COMPLIANCE WITH COUNCIL GOALS:

- 4.1 – Implement the Parks and Recreation Masterplan, prioritize projects and pursue funding
- 4.2 – Apply for OPRD LGGP grant focused on Grabhorn
- 4.3 – Evaluate and implement a funding mechanism for park maintenance and development
- 4.4 – Prioritize upgrades for existing parks to current ADA standards and fund improvement
- 4.5 – Complete Parks System Development Charges update
- 4.6 – Explore feasibility of recreation program and facility

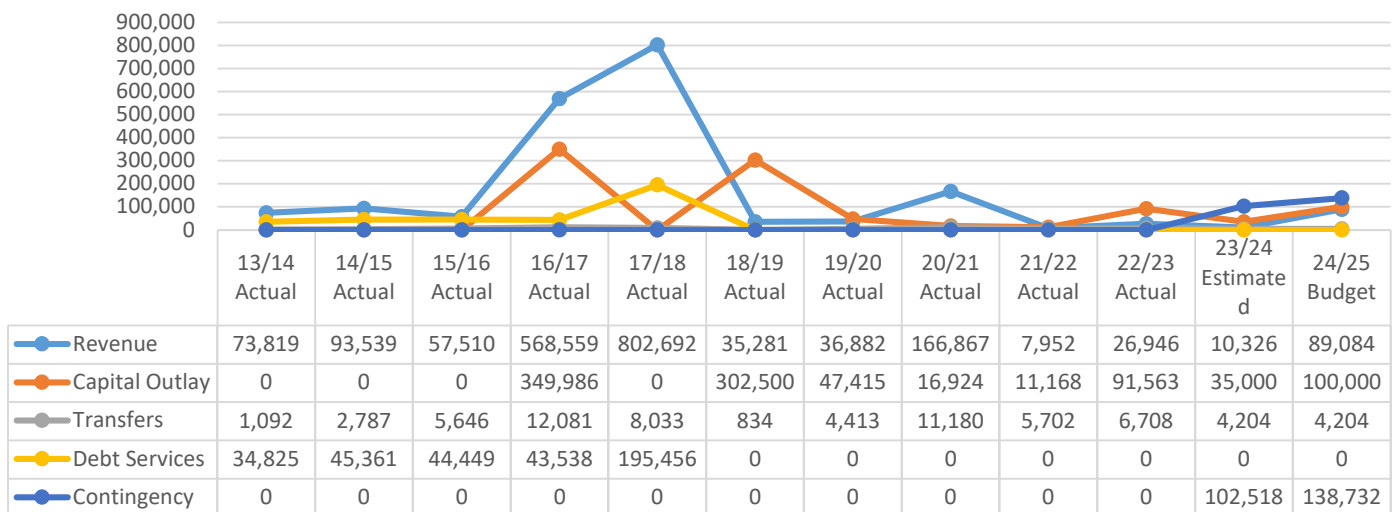
### BUDGET NOTES:

The Beginning working capital carryover for the Parks SDC fund is \$153,853. The City anticipates \$5,000 in interest revenue and \$84,084 in SDC revenue. The total fund revenue is \$89,084, bringing the total resources to \$242,937. For expenditures, the City has budgeted for \$100,000 in capital outlay, and a transfer of \$4,204 to the General Fund to cover administrative costs. The fund has a contingency of \$138,732. With the recent completion of the updated Parks Master Plan, the city anticipates moving forward the design a park on the Grabhorn parcel.

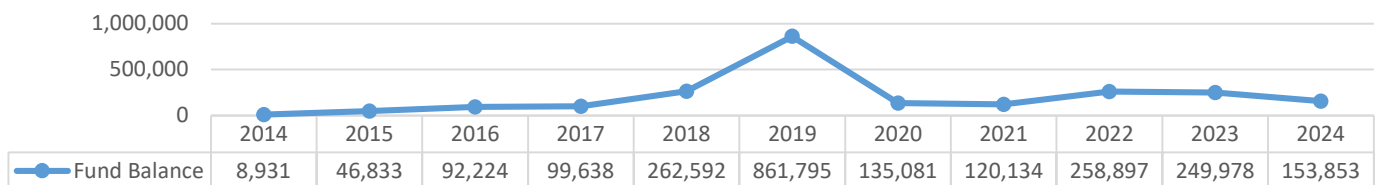
<b><i>Parks SDC Fund 35</i></b>							
<b>Resources</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Proposed Budget FY 24-25</b>	<b>Approved Budget FY 24-25</b>	<b>Adopted Budget FY 24-25</b>
<b>Working capital carryover</b>	\$ 258,897	\$ 249,978	\$ 130,327	\$ 178,653	\$153,853	\$ 153,853	\$ 153,853
<b>Current year resources</b>							
Interest	\$ 1,402	\$ 5,739	\$ 5,000	\$ 7,800	\$ 5,000	\$ 5,000	\$ 5,000
Intergovernmental Revenue	\$ -	\$ -	-		-	-	-
System development charges	6,550	21,207	70,727	2,526	84,084	84,084	84,084
Transfers				0	0	0	0
Long-term debt proceeds							
<b>Total current year resources</b>	\$ 7,952	\$ 26,946	\$ 75,727	\$ 10,326	\$ 89,084	\$ 89,084	\$ 89,084
<b>Total resources</b>	\$ 266,849	\$ 276,924	\$ 206,054	\$ 188,979	\$242,937	\$ 242,937	\$ 242,937
<b>Expenditures</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Proposed Budget FY 24-25</b>	<b>Approved Budget FY 24-25</b>	<b>Adopted Budget FY 24-25</b>
Capital outlay	\$ 11,169	\$ 91,563	\$ 100,000	\$ 35,000	\$100,000	\$ 100,000	\$ 100,000
Debt service							
Principal	0	0	0	\$ -	\$ -	\$ -	\$ -
Interest	0	0	0	\$ -	\$ -	\$ -	\$ -
Transfers	5,702	6,708	3,536	126	4,204	4,204	4,204
Contingency			102,518		138,732	138,732	138,732
<b>Total expenditures</b>	\$ 16,871	\$ 98,271	\$ 206,054	\$ 35,126	\$242,937	\$ 242,937	\$ 242,937
<b>Ending working capital</b>	<b>\$249,978</b>	<b>\$ 178,653</b>	<b>\$ -</b>	<b>\$ 153,853</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Park and Grounds SDC Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
35-000-003	Interest Earned	1,402	5,739	5,000	7,800	5,000
35-000-993	Parks SDC - Ext. Cap	6,550	21,207	70,727	2,526	84,084
	<b>Total Revenue</b>	<b>7,952</b>	<b>26,946</b>	<b>75,727</b>	<b>10,326</b>	<b>89,084</b>
35-350-312	Council Approved Projects	0	82,705	0	0	0
35-350-314	Parks Extra Capacity Improve	11,169	8,858	100,000	35,000	100,000
	<b>Total Capital</b>	<b>11,169</b>	<b>91,563</b>	<b>100,000</b>	<b>35,000</b>	<b>100,000</b>
35-350-600	Contingency	0	0	102,518	0	138,732
35-350-902	Transfer to GF SDC Admin	5,702	6,708	3,536	126	4,204
	<b>Total Parks SDC Expenditures</b>	<b>16,871</b>	<b>98,271</b>	<b>206,054</b>	<b>35,126</b>	<b>242,936</b>

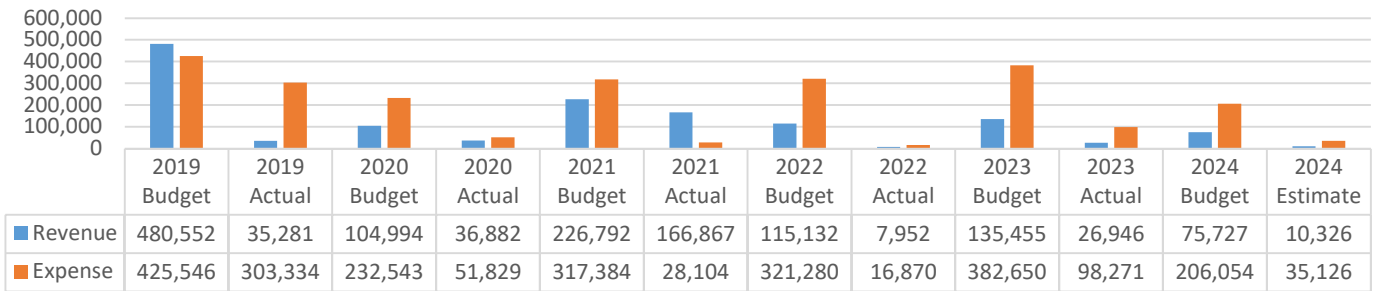
Parks SDC Fund 10 Year History



Parks SDC 10 Year Fund Balance History



### Parks SDC Fund Revenue and Expense vs Budget 5 Year



### PARKS SDC 5yr CIP

Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Chapman Landing-New	1,838,000	-	-	-	-	-
Columbia Airpark East - New	621,000	-	-	-	-	-
Grabhorn parcel - New	3,271,847	100,000	800,000	-	-	2,371,847
Vista Park-New	904,000	-	-	-	-	-
<b>Total</b>	<b>6,634,847</b>	<b>100,000</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>2,371,847</b>

## POOL FUND 15

### PURPOSE:

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

### VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year. The goal for this fund is to eliminate it and move the resources to the Park Reserve.

### BUDGET NOTES:

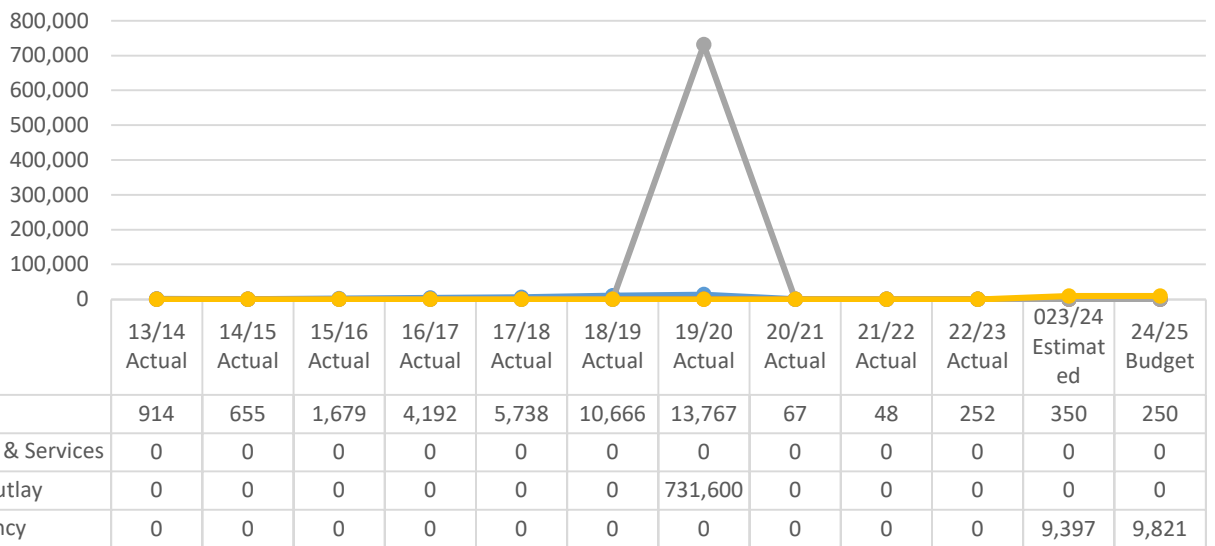
The Pool fund has a beginning cash position of \$9,571. Interest income is projected to be \$350. Total fund resources are \$9,821. We do not anticipate any expenditures this fiscal year. The fund anticipates a contingency of \$9,821.

<b><i>Pool Fund 15</i></b>					
<b>Resources</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 24-25</b>	<b>Budget FY 24-25</b>
<b>Working capital carryover</b>	<b>\$ 8,920</b>	<b>\$ 8,968</b>	<b>\$ 9,147</b>	<b>\$ 9,221</b>	<b>\$ 9,571</b>
<b>Current year resources</b>					
Interest	48	253	250	350	250
Intergovernmental	\$ -	\$ -		-	-
Transfers				-	-
<b>Total current year resources</b>	<b>\$ 48</b>	<b>\$ 253</b>	<b>\$ 250</b>	<b>350</b>	<b>250</b>
<b>Total resources</b>	<b>\$ 8,968</b>	<b>\$ 9,221</b>	<b>\$ 9,397</b>	<b>9,571</b>	<b>9,821</b>
<b>Expenditures</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 24-25</b>	<b>Budget FY 24-25</b>
Materials & services			\$ -	-	-
Capital outlay	\$ -	\$ -	\$ -	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Transfers				-	
Contingency			9,010		9,821
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,010</b>	<b>-</b>	<b>9,821</b>
<b>Ending working capital</b>	<b>\$ 8,968</b>	<b>\$ 9,221</b>	<b>\$ 387</b>	<b>\$ 9,571</b>	<b>-</b>

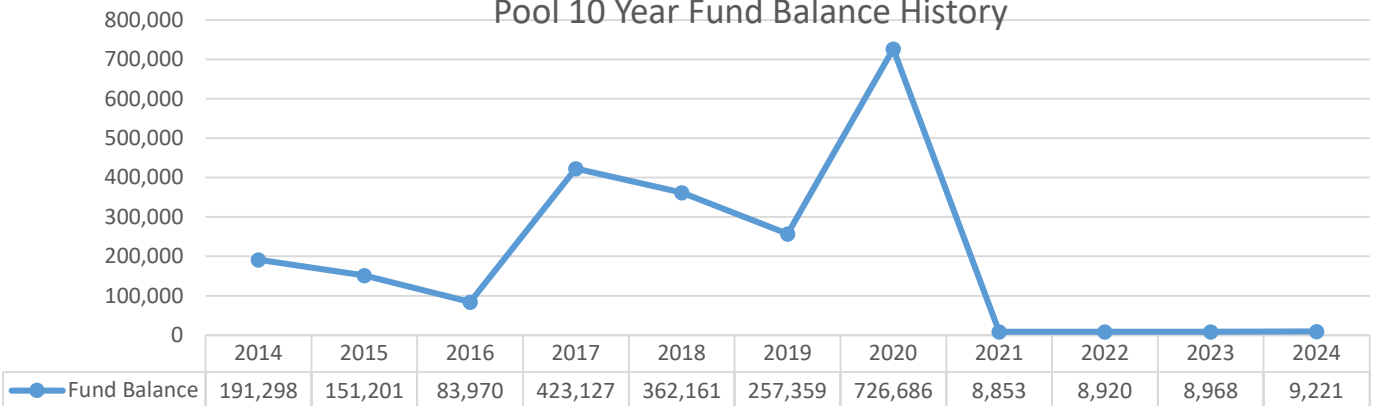


Pool Fund Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
15-000-003	Interest Earned	48	253	250	350	250
	Total Revenue	48	253	250	350	250
15-150-600	Contingency	0	0	9,397	0	9,821
	Total Pool Expenditures	0	0	9,397	0	9,821

Pool Fund 10 Year History



Pool 10 Year Fund Balance History



## UNEMPLOYMENT INSURANCE FUND 87

### PURPOSE:

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

### VISION FOR THE YEAR:

No staffing reductions are anticipated in this current budget year.

### COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

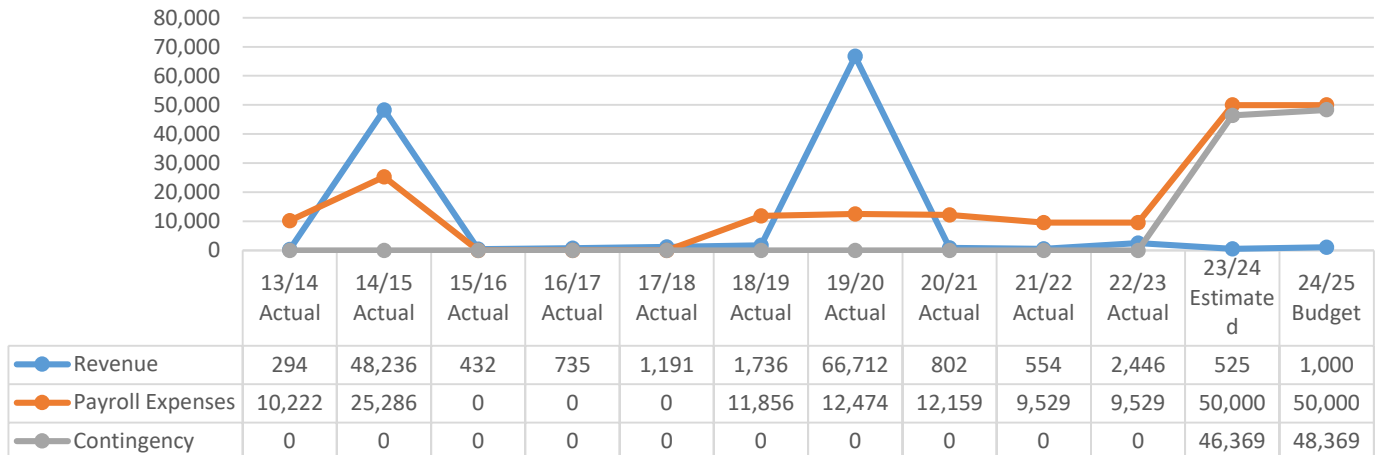
### BUDGET NOTES:

The proposed budget has a beginning cash position of \$96,359, interest income of \$1,000, and total fund resources are \$97,369. There is a budgeted expenditure of \$50,000 in personnel services to cover any claims but the City is not anticipating any new claims. The fund has a contingency of \$47,369.

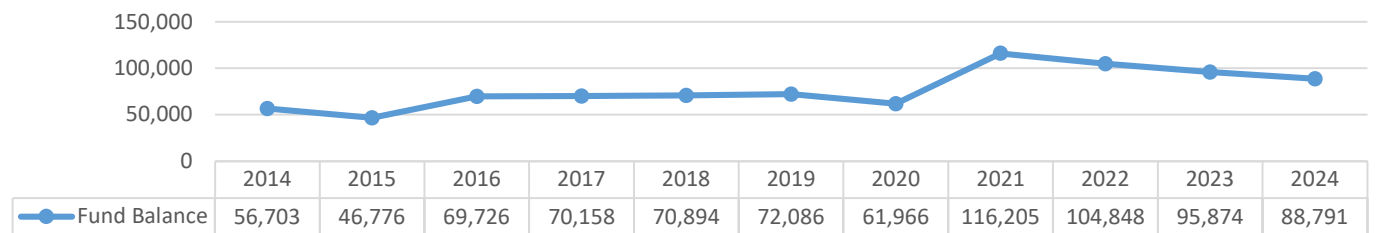
<b>Unemployment Fund 87</b>						
<b>Resources</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 24-25</b>	<b>Budget FY 24-25</b>	<b>Adopted FY 24-25</b>
Working capital carryover	\$ 104,945	95,971	95,844	95,859	96,359	96,359
<b>Current year resources</b>						
Interest	555	2,446	525	500	1000	1000
Transfers	0	0		0	0	0
<b>Total current year resources</b>	\$ 555	2,446	525	500	1000	1000
<b>Total Resources</b>	\$ 105,500	98,417	96,369	96,359	97,369	97,369
	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Adopted FY 24-25</b>
<b>Expenditures</b>						
Personnel Services	\$ 9,529	9,529	50,000	0	50,000	50,000
Contingency			46,369		47,369	47,369
<b>Total Expenditures</b>	\$ 9,529	9,529	96,369	0	97,369	97,369
<b>Ending working capital</b>	\$ 95,971	95,859		96,359		

Unemployment Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
87-000-003	Interest Earned	555	2,446	525	500	1,000
	<b>Total Revenues</b>	<b>555</b>	<b>2,446</b>	<b>525</b>	<b>500</b>	<b>0</b>
87-870-154	Unemployment Insure Benefit	9,529	9,529	50,000	0	50,000
	<b>Total Materials &amp; Services</b>	<b>9,529</b>	<b>9,529</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
87-870-600	Contingency	0	0	46,369	0	47,369
	<b>Total Unemployment Expense</b>	<b>9,529</b>	<b>9,529</b>	<b>96,369</b>	<b>0</b>	<b>97,369</b>

Unemployment 10 Year History



Unemployment 10 Year Fund Balance History



## UTILITY WATER FUND 40

### PURPOSE:

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

### VISION FOR THE YEAR:

This year’s focus will be to continue reducing water loss, city-wide meter replacement, optimizing water production and distribution system replacement.

### COMPLIANCE WITH COUNCIL GOALS:

- Goal 5.3 – Develop and implement plan to address aging water infrastructure
- Goal 5.5 – Complete ARPA funded infrastructure projects

### FUND OBJECTIVES:

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

### BUDGET NOTES:

For the 2024-25 budget year, the Water Fund will begin with a cash carryover of \$5,248,020. The Fund expects to collect \$2,805,370 in service charges, \$5,225,000 intergovernmental revenue, \$2,950,000 in debt proceeds and \$30,000 in interest. The total fund resources are \$16,258,390. Proposed expenditures in the water fund include: \$1,176,331 for Personal Services, \$779,260 for Materials and Services and \$11,300,000 for Capital Outlay. The fund budgets \$81,439 for debt service, \$201,888 for transfers and a projected contingency of \$2,719,472.

Capital Outlay items identified in this year’s budget include; continued water meter replacement, security upgrades, treatment plant upgrades, distribution system replacement, completion of the basalt well project, construction of the new 3.0MG reservoir and the purchase of a new Water Dept. Supervisor vehicle.

### PERCENTAGE OF TIME ALLOCATION:

Water Fund	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	49.95	66.93
Treatment Plant Supervisor	100%	100%	100%	100%	38.74	57.61
Utility/Parks Worker I	70%	70%	70%	70%	21.78	28.63
Utility/Parks Worker II	35%	35%	70%	70%	26.69	34.08
Utility/Parks Worker III	70%	70%	70%	70%	29.43	37.55
Utility Supervisor	35%	35%	35%	35%	38.74	57.61
Operator I	50%	50%	50%	100%	26.71	34.08
Operator II	100%	100%	100%	100%	29.43	37.55

Operator III	0%	0%	0%	0%	32.47	41.44
Assistant to City Manager	23%	23%	23%	23%	30.21	42.61
PW Contract Administrator	30%	30%	30%	30%	30.21	42.61
City Recorder	22%	22%	22%	22%	33.71	46.63
City Manager	23%	23%	23%	23%	59.00	79.07
Finance Administrator/Office Manager	22%	22%	22%	22%	49.95	66.93
Office Administrator Finance	44%	44%	44%	44%	24.14	30.82
City Engineer	30%	30%	30%	15%	44.51	57.90
<b>TOTAL FTE's</b>	<b>6.89</b>	<b>6.89</b>	<b>7.24</b>	<b>7.24</b>		

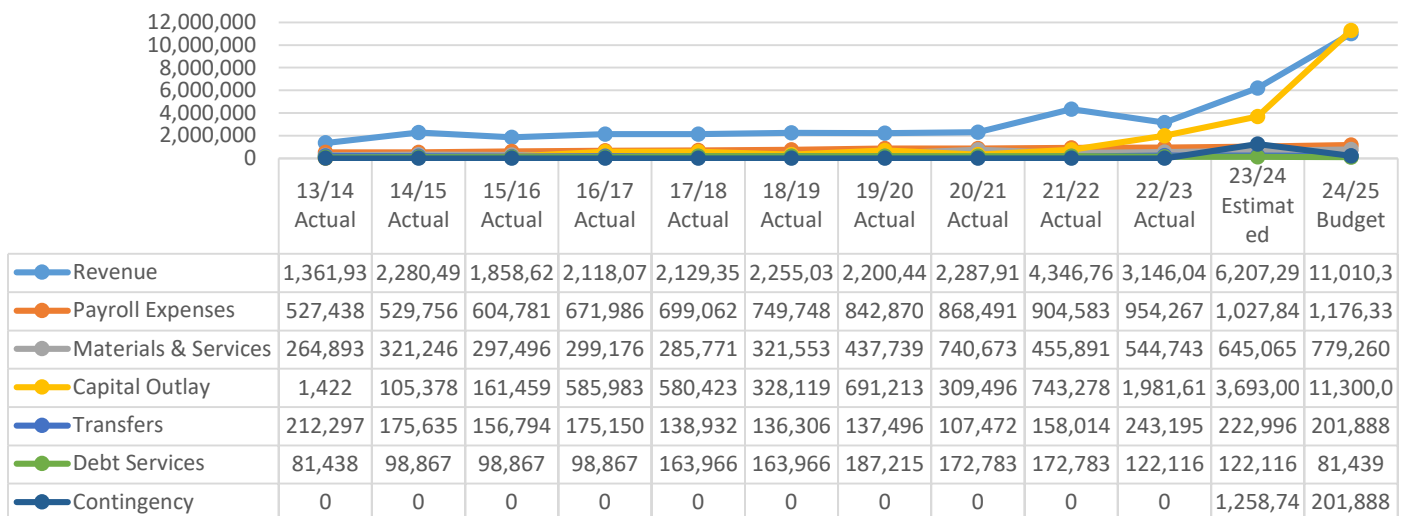
<b>Utility Water Fund 40</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Working capital carryover</b>	\$ 3,453,736	\$ 5,248,420	\$ 3,917,616	\$ 4,711,069	\$ 5,248,020	\$ 5,248,020	\$ 5,248,020
<b>Current year resources</b>							
Interest	\$ 19,932	\$ 141,071	\$ 90,000	220,000	30,000	30,000	30,000
Charges for services	2,331,174	2,702,743	2,942,720	2,745,525	2,805,370	2,805,370	2,805,370
Miscellaneous	8,240	683		5,600	-	-	-
Intergovernmental	1,870,500	469,000	8,350,000	3,200,000	5,225,000	5,225,000	5,225,000
Long Term Debt Proceeds					2,950,000	2,950,000	2,950,000
Transfers				36,169			
<b>Total current year resources</b>	\$ 4,229,846	\$ 3,313,497	\$ 11,382,720	\$ 6,207,294	\$ 11,010,370	\$ 11,010,370	\$ 11,010,370
<b>Total resources</b>	\$ 7,683,582	\$ 8,561,917	\$ 15,300,336	\$ 10,918,363	\$ 16,258,390	\$ 16,258,390	\$ 16,258,390
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Expenditures</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
Personal services	\$ 904,583	\$ 954,268	\$ 1,152,485	1,027,843	\$ 1,176,331	\$ 1,176,331	\$ 1,176,331
Materials and services	456,502	549,649	837,670	645,065	779,260	779,260	779,260
Capital outlay	743,279	1,981,619	9,947,000	3,693,000	11,300,000	11,300,000	11,300,000
Debt service							
Principal S03003B	59,006	61,178	63,429	63,429	65,763	65,763	65,763
Interest S03003B	22,433	20,261	18,010	18,010	15,676	15,676	15,676
Vehicle Lease	48,163	-	-	-	-	-	-
Vehicle Lease Interest	2,504	-	-	-	-	-	-
Equipment Lease	40,677	40,677	-	-	-	-	-
Equipment Lease Interest	-	-	-	-	-	-	-
Transfers	158,015	243,196	222,996	222,996	201,888	201,888	201,888
Contingency			1,258,746	-	2,719,472	2,719,472	2,719,472
<b>Total expenditures</b>	\$ 2,435,162	\$ 3,850,848	\$ 13,500,336	\$ 5,670,343	\$ 16,258,390	\$ 16,258,390	\$ 16,258,390
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
<b>Ending working capital</b>	\$ 5,248,420	\$ 4,711,069	\$ -	\$ 5,248,020	\$ -	\$ -	\$ -

Utility Water Fund Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
40-000-003	Interest Earned	19,932	141,071	90,000	220,000	30,000
40-000-100	Miscellaneous	8,240	683	0	5,600	0
40-000-220	User Fees	2,447,144	2,523,754	2,900,000	2,700,000	2,950,000
40-000-222	User Fees Water Infrastruct	0	0	0	0	2,800,000
40-000-240	Hookup Fees	800	10,786	17,220	0	5,360
40-000-245	Timber Sale	0	0	0		0
40-000-246	Intergovernmental Revenue	1,870,500	469,000	8,350,000	3,200,000	5,225,000
40-000-260	Infra. Insp. Fees	50,845	88,854	42,000	45,000	0
40-000-263	Construction Water	150	750	500	525	10
	<b>Total Revenue</b>	<b>4,346,765</b>	<b>3,146,044</b>	<b>11,357,720</b>	<b>6,171,125</b>	<b>11,010,370</b>
40-400-100	Water Wages	555,993	593,455	672,297	638,343	707,305
40-400-142	Overtime	545	708	15,554	2,650	19,454
40-400-146	Health Insurance	137,674	140,645	182,387	142,210	184,938
40-400-148	Retirement Benefits	163,433	169,507	211,665	188,000	198,174
40-400-150	Social Security	41,783	44,436	55,028	48,140	53,049
40-400-152	Worker's Compensation	5,155	5,517	15,554	8,500	13,411
	<b>Total Personnel</b>	<b>904,583</b>	<b>954,268</b>	<b>1,152,485</b>	<b>1,027,843</b>	<b>1,176,331</b>
40-400-200	Building/Facilities Maint	1,867	17,048	36,000	15,000	36,500
40-400-202	Equipment Maintenance	8,288	21,356	39,750	35,000	55,750
40-400-203	Maintenance Agreements	1,352	2,287	3,000	2,000	3,100
40-400-204	Vehicle Maintenance	3,595	3,168	7,000	4,000	7,000
40-400-205	Small Equipment	12,959	3,311	25,000	12,500	24,500
40-400-206	Fuel/Oil/Lube	11,639	11,100	19,750	12,000	17,650
40-400-216	Office Supplies	0	0	0	0	1,500
40-400-217	Utility Billing Costs	10,827	12,738	31,500	23,000	31,500
40-400-218	Operational Supplies	37,810	34,598	73,750	35,000	42,750
40-400-224	Chemicals	56,869	69,308	89,350	70,000	94,350
40-400-227	Electrical Operation	62,998	72,738	90,900	70,000	80,460
40-400-228	Utilities	24,920	28,857	28,200	25,000	26,400
40-400-22A	Attorneys					24,000
40-400-230	Contractual/Professional	176,664	213,571	292,050	250,000	236,850
40-400-231	Contract Employment	0	0	35,000	35,000	15,000
40-400-234	Miscellaneous	0	55	0	0	0
40-400-235	Property Tax	576	572	750	565	750
40-400-240	Travel/Training	9,951	6,710	14,250	12,000	14,000
40-400-242	Dues/Fees/Subscriptions	28,856	41,669	35,070	35,000	49,450
40-400-244	Publications/Notices/Adverti	1,704	4,701	5,000	2,500	5,000
40-400-252	Uniforms/Safety	5,017	956	6,350	4,000	7,750
40-400-254	Equipment Rental	0	0	5,000	2,500	5,000
	<b>Total Materials &amp; Services</b>	<b>455,891</b>	<b>544,744</b>	<b>837,670</b>	<b>645,065</b>	<b>779,260</b>
40-400-300	Equipment	16,944	14,010	120,000	50,000	70,000
40-400-310	Infrastructure Upgrades	662,748	1,807,954	9,750,000	3,570,000	11,170,000
40-400-311	Equipment Replacement	63,587	159,655	77,000	73,000	60,000

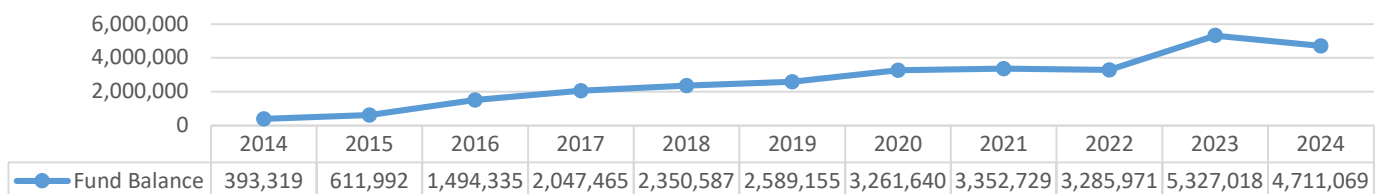


	<b>Total Capital</b>	<b>743,279</b>	<b>1,981,619</b>	<b>9,947,000</b>	<b>3,693,000</b>	<b>11,300,000</b>
40-400-412	Transfer to General Fund ISF	62,300	138,666	97,996	97,996	101,888
40-400-414	Transfer to Water SDC	95,714	104,530	125,000	125,000	100,000
	<b>Total Transfers</b>	<b>158,014</b>	<b>243,196</b>	<b>222,996</b>	<b>222,996</b>	<b>201,888</b>
40-400-500	Vehicle Lease Principal	48,163	0	0	0	0
40-400-501	Vehicle Lease Interest	2,504	0	0	0	0
40-400-505	Equipment Lease Principal	40,677	40,677	0	0	0
40-400-511	Principal SO3003B	59,006	61,178	63,429	63,429	65,763
40-400-513	Interest SO3003B	22,433	20,261	18,010	18,010	15,676
	<b>Total Debt Service</b>	<b>172,784</b>	<b>122,116</b>	<b>81,439</b>	<b>81,439</b>	<b>81,439</b>
40-400-600	Contingency	0	0	1,258,746	0	1,719,472
40-400-900	Unappropriated Ending Fund	0	0	1,800,000	0	0
	<b>Total Water Expenditures</b>	<b>2,434,551</b>	<b>3,845,943</b>	<b>15,300,336</b>	<b>5,248,020</b>	<b>16,258,390</b>

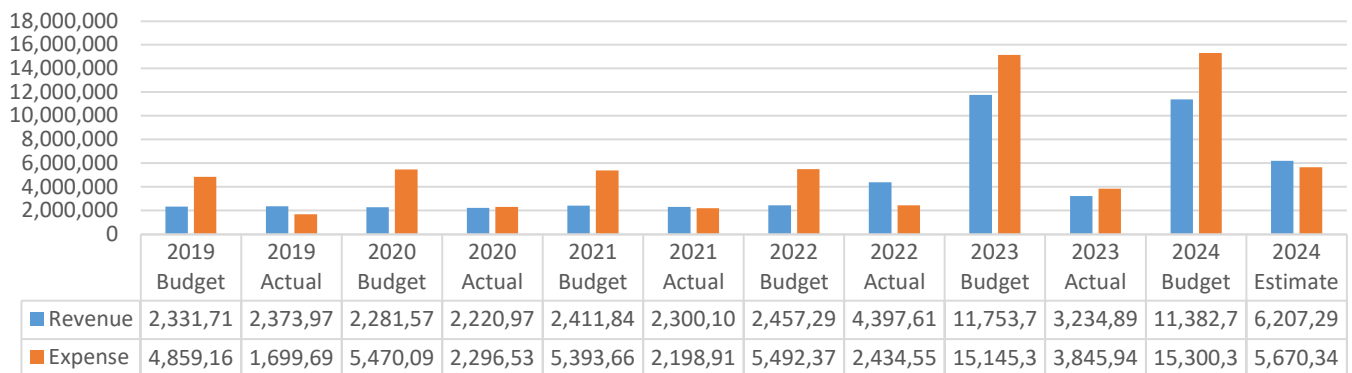
Utility Water Fund 10 Year History



Utility Water 10 Year Fund Balance History



## Utility Water Fund Revenue and Expense vs Budget 5 Year



WATER 5 yr CIP						
Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Public Works Vehicle	160,000	60,000	25,000	25,000	25,000	25,000
Meter Replacement	250,000	50,000	50,000	50,000	50,000	50,000
Security Upgrades	30,000	30,000	-	-	-	-
Distribution Engineering	500,000	100,000	100,000	100,000	100,000	100,000
Distribution Replacement	1,400,000	400,000	250,000	250,000	250,000	250,000
Oak Street Watermain Replacement	250,000	250,000	-	-	-	-
Basalt Well	875,000	875,000	-	-	-	-
3.0MG Reservoir	9,350,000	9,350,000	-	-	-	-
High Zone Reservoir Evaluations	20,000	20,000	-	-	-	-
Keys Filter Media Replacement	100,000	-	-	100,000	-	-
Miller Filter Media Replacement	200,000	-	-	-	-	200,000
NW Booster Pump & Pressure Zone	350,000	-	-	100,000	250,000	-
SCADA Upgrades	500,000	100,000	100,000	100,000	100,000	100,000
Treatment Plant Optimization	250,000	50,000	50,000	50,000	50,000	50,000
<b>Total</b>	<b>14,235,000</b>	<b>11,285,000</b>	<b>575,000</b>	<b>775,000</b>	<b>825,000</b>	<b>775,000</b>

## WATER SDC FUND 50

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

- Goal 5.3 – Develop and implement plan to address aging water infrastructure
- Goal 5.5 – Complete ARPA funded infrastructure projects

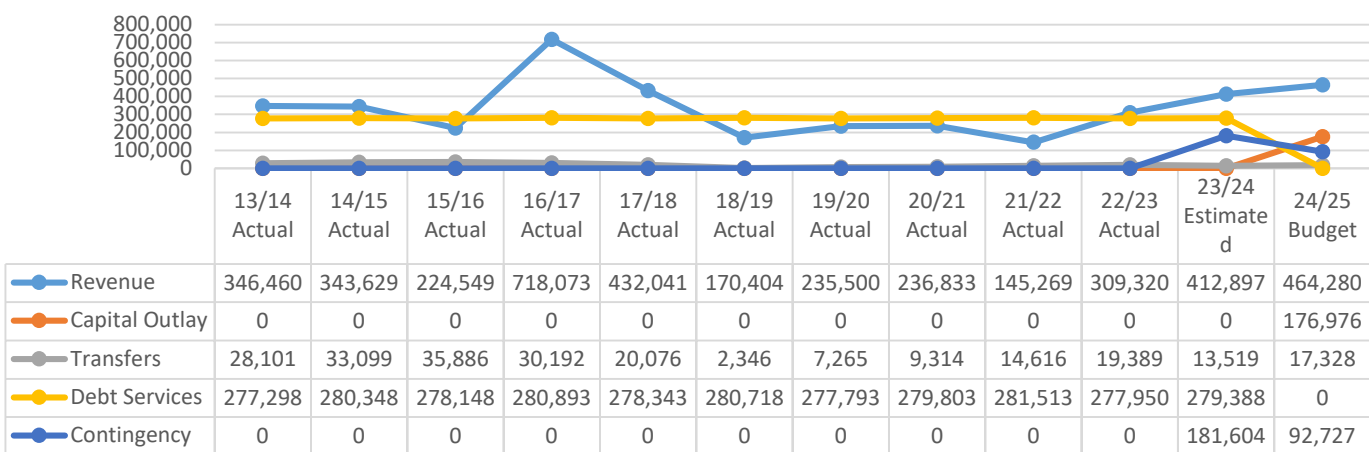
### FUND OBJECTIVES:

- Address future capacity needs for water infrastructure

### BUDGET NOTES:

For the 2024-25 budget year, the Water SDC fund begins the year with a projected beginning cash amount of \$103,340. Anticipated revenue is \$464,280 coming from three sources: \$4,000 from interest, \$360,280 from Water SDC's, and a transfer of \$100,000 from the Utility Water Fund to cover debt service payments. Total fund resources are \$567,620. Expenses within the fund include debt service in the amount of \$280,589. This is to make principal and interest payments on loans G03003, maturing in 2027, and S03003, maturing in 2035. The fund anticipates a transfer of \$17,328 to the General Fund for SDC administration and shows capital outlay of \$176,976 for the proportionate land use contribution of tax lot 602 to the Keys Reservoir project. The Water SDC Fund anticipates a contingency of \$92,727 for a total in expenditures of \$567,620.

Water SDC Fund 10 Year History



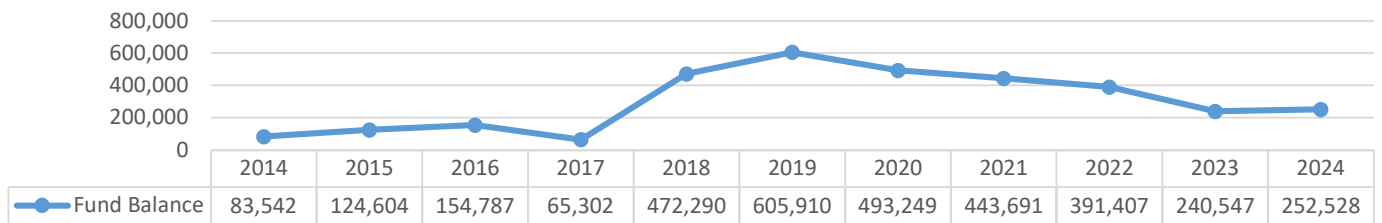
<b>Water SDC 50</b>					<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Working capital carryover</b>	\$ 391,407	\$ 240,547	\$ 61,614	\$ 252,528	\$ 103,340	\$ 103,340	\$ 103,340
<b>Current year resources</b>							
Interest	\$ 1,515	\$ 4,665	\$ 4,000	\$ 5,200	\$ 4,000	\$ 4,000	\$ 4,000
Intergovernmental							
System development charges	48,041	200,126	283,897	487	360,280	360,280	360,280
Long-term debt proceeds							
Transfer in Utility Fund	95,714	104,530	125,000	125,000	100,000	100,000	100,000
<b>Total current year resources</b>	\$ 145,270	\$ 309,321	\$ 412,897	\$ 130,687	\$ 464,280	\$ 464,280	\$ 464,280
<b>Total resources</b>	\$ 536,677	\$ 549,868	\$ 474,511	\$ 383,215	\$ 567,620	\$ 567,620	\$ 567,620
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ 176,976	\$ 176,976	\$ 176,976
Improvements							
Debt Service							
Principle G3003	89,949	120,149	96,403	96,403	102,182	102,182	102,182
Interest G03003	33,763	29,490	25,184	25,184	20,605	20,605	20,605
Principle S03003	\$ 137,192	\$ 138,563	139,949	\$ 139,949	\$ 141,349	\$ 141,349	\$ 141,349
Interest S03003	20,610	19,238	17,852	17,852	16,453	16,453	16,453
Transfers	14,616	19,390	13,519	487	17,328	17,328	17,328
Contingency			181,604		92,727	92,727	92,727
<b>Total expenditures</b>	\$ 296,130	\$ 326,830	\$ 474,511	\$ 279,875	\$ 567,620	\$ 567,620	\$ 567,620
<b>Ending working capital</b>	\$ 240,547	\$ 252,528	\$ -	\$ 103,340	\$ -	\$ -	\$ -

**Water SDC Line Item Detail**

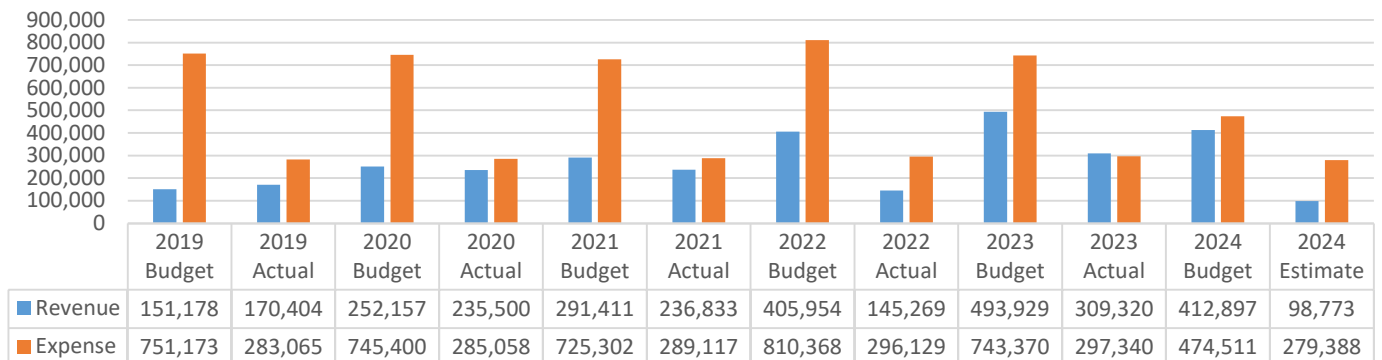
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>
50-000-003	Interest Earned	1,515	4,665	4,000	5,200	4,000
50-000-992	Water SDC - Reimbursement	7,206	20,013	28,454	1,014	36,100
50-000-993	Water SDC Improvement	40,835	170,107	241,924	8,639	306,852
50-000-994	WATER SDC	0	10,006	13,519	487	17,328
	ADMINISTRATION					
50-000-995	Transfer In Utility Fund	95,714	104,530	125,000	125,000	100,000
	<b>Total Revenues</b>	<b>145,269</b>	<b>309,321</b>	<b>412,897</b>	<b>140,340</b>	<b>464,280</b>
50-500-314	Extra Capacity	0	0	0	0	176,976
	Improvements					
50-500-326	Council Approved Projects	0	0	0	0	0
	<b>Total Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,976</b>
50-500-510	Principal G03003	89,949	90,659	96,403	96,403	102,182

50-500-511	Interest G03003	33,763	29,490	25,184	25,184	20,605
50-500-512	Principal S03003	137,192	138,563	139,949	139,949	141,349
50-500-513	Interest S03003	20,610	19,238	17,852	17,852	16,453
	<b>Total Debt Service</b>	<b>281,513</b>	<b>277,951</b>	<b>279,388</b>	<b>279,388</b>	<b>280,589</b>
50-500-600	Contingency	0	0	181,604	0	92,727
50-500-926	Transfer to GF SDC Admin	14,616	19,390	13,519	487	17,328
	<b>Total Water SDC Expenditures</b>	<b>296,129</b>	<b>297,341</b>	<b>474,511</b>	<b>279,875</b>	<b>567,620</b>

Water SDC 10 Year Fund Balance History



Water SDC Fund Revenue and Expense vs Budget 5 Year



### WATER SDC 5 yr CIP

Project	Amount	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Miscellaneous Capital Projects	-	-	-	-	-	-
Water Well & Reservoir contribution from Land use decision	421,371	176,976	-	-	-	-
<b>Total</b>	<b>421,371</b>	<b>176,976</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## UTILITY WASTEWATER FUND 41

### Overview

The City's sewer collection system collects and conveys wastewater from its customer connections to the treatment plant located on East Columbia Ave. The collections system includes over 37 miles of gravity wastewater pipe and 7 pump stations that move wastewater from low elevations to adjacent areas where gravity lines exist.

The Wastewater Treatment Plant (WWTP) is an extended aeration activated sludge treatment plant constructed in 1992 with a design capacity of 3.4 million gallons. The WWTP operates under a National Pollutant Discharge Elimination System Permit (NPDES) issued in 2009 and expired in 2014. This permit is currently on administrative extension and expected to be renewed in conjunction with completion of the Phase I improvements. The NPDES establishes minimum monitoring and reporting requirements, and not to exceed discharge limits.

### Vision

The most significant challenges facing the Wastewater Fund this budget cycle will be financing the infrastructure upgrades identified in the 2018 Facilities Master Plan. The phased approach, done in accordance with the facility plan, will increase design flow to 6.05 million gallons. Phase I upgrades should begin late summer 2024 and will be funded primarily through the Clean Water State Revolving Fund loan. To prepare for these upgrades, an interim aeration basin and flow pattern changes were completed in 2022. During all construction projects, staff must continue operate and meet regulatory requirements.

### Compliance with Council Goals

- 5.2 Capacity Upgrades
- 5.4 Complete ARPA funded infrastructure projects

### BUDGET NOTES:

The Wastewater fund will begin with a working capital carryover of \$5,456,988 and anticipates revenue from interest, intergovernmental programs, and long-term debt proceeds to be \$22,176,530. Fund expenditures from personal, materials and services, capital outlay, debit services, and transfers, are expected to be \$19,438,429. Leaving a contingency of \$3,341,398.

### PERCENTAGE OF TIME ALLOCATION:

Wastewater Fund	21-22	22-23	23-24	24-25	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	49.95	66.93
Treatment Plant Supervisor	100%	100%	100%	100%	38.74	57.61
Utility/Parks Worker I	70%	70%	70%	70%	21.78	28.63
Utility/Parks Worker II	35%	35%	70%	70%	26.69	34.08
Utility/Parks Worker III	70%	70%	70%	70%	29.43	37.55
Utility Supervisor	35%	35%	35%	35%	38.74	57.61
Operator I	50%	50%	50%	100%	26.71	34.08
Operator II	100%	100%	100%	100%	29.43	37.55
Operator III	0%	0%	0%	0%	32.47	41.44
Assistant to City Manager	23%	23%	23%	23%	30.21	42.61
Assistant to Public Works Director	30%	30%	30%	30%	30.21	42.61



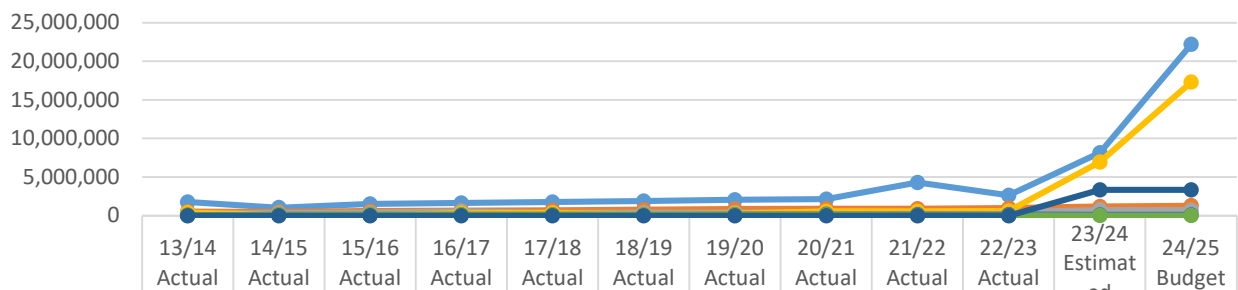
City Recorder	22%	22%	22%	22%	33.77	46.63
City Manager	23%	23%	23%	23%	59.00	79.07
Finance Administrator/Office Manager	22%	22%	22%	22%	49.95	66.93
Office Administrator Finance	44%	44%	44%	44%	24.14	30.82
City Engineer	30%	30%	30%	15%	44.51	57.90
<b>TOTAL FTE's</b>	<b>6.89</b>	<b>6.89</b>	<b>7.24</b>	<b>7.44</b>		

<b>Wastewater Fund 41</b>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 23-24	Budget	Budget	Budget
<b>Resources</b>					FY 24-25	FY 24-25	FY 24-25
<b>Working capital carryover</b>	\$ 1,728,211	\$ 3,932,265	\$ 4,135,065	\$ 4,431,286	\$ 5,456,988	\$ 5,456,988	\$ 5,456,988
<b>Current year resources</b>							
Interest	\$ 11,373	\$ 117,127	\$ 90,000	\$ 159,657	\$ 90,000	\$ 90,000	\$ 90,000
Charges for services	2,429,983	2,590,979	2,811,455	2,720,212	3,007,530	3,007,530	3,007,530
Intergovernmental Revenue	1,900,000	-	5,279,077	2,382,408	5,579,000	5,579,000	5,579,000
Long term debt proceeds	-	-	-	-	13,500,000	13,500,000	13,500,000
Miscellaneous	2,929	26	-	-	-	-	-
<b>Total current year resources</b>	\$ 4,344,285	\$ 2,708,132	\$ 8,180,532	\$ 5,262,277	\$ 22,176,530	\$ 22,176,530	\$ 22,176,530
<b>Total resources</b>	\$ 6,072,496	\$ 6,640,397	\$ 12,315,597	\$ 9,693,563	\$ 27,633,518	\$ 27,633,518	\$ 27,633,518
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
<b>Expenditures</b>	FY 21-22	FY 22-23	FY 23-24	FY 23-24	Budget	Budget	Budget
					FY 24-25	FY 24-25	FY 24-25
Personal services	\$ 916,109	\$ 963,485	\$ 1,167,839	\$ 1,044,802	1,301,197	1,301,197	1,301,197
Materials and services	501,980	460,573	753,285	572,661	727,440	727,440	727,440
Capital outlay	565,094	606,637	6,937,000	2,506,219	17,290,000	17,290,000	17,290,000
Debt service							
2009 Principal CWSRF R06809	17,642	17,642	17,642	15,122	17,642	17,642	17,642
2009 Interest CWSRF R06809	838	750	662	-	662	662	662
2013 Principal USNB	-	-	-	-	-	-	-
2013 Interest USNB	-	-	-	-	-	-	-
DEQ Principal	-	-	-	-	-	-	-
DEQ Interest	-	-	-	-	-	-	-
Transfers	138,568	160,024	97,771	97,771	101,488	101,488	101,488
Contingency			3,341,398	-	3,341,398	3,341,398	3,341,398
<b>Total expenditures</b>	\$ 2,140,231	\$ 2,209,111	\$ 12,315,597	\$ 4,236,574	22,779,827	22,779,827	22,779,827
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total other requirements</b>	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending available working capital</b>	\$ 3,932,265	\$ 4,431,286	\$ -	\$ 5,456,988	\$ -	\$ -	\$ -

Utility Wastewater Line Item Detail						
Account Number	Description	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Estimated FY 23-24	Budget FY 24-25
41-000-003	Interest Earned	11,373	117,127	90,000	159,657	90,000
41-000-100	Miscellaneous	2,929	26	0	0	0
41-000-150	Intergovernmental Revenue	1,900,000	0	5,279,077	2,382,408	5,579,000
41-000-151	Long Term Debt Proceeds	0	0	0	0	13,500,000
41-000-220	User Fees	2,378,938	2,522,179	2,781,975	2,710,036	3,002,170
41-000-240	Hookup Fees	200	1,650	4,480	0	5,360
41-000-260	Infrastructure Insp Fees	0	0	0	10,175	0
	<b>Total Revenue</b>	<b>4,293,440</b>	<b>2,640,982</b>	<b>8,155,532</b>	<b>5,262,276</b>	<b>22,176,530</b>
41-410-100	Wastewater Wages	562,190	598,387	679,903	652,508	728,428
41-410-142	Overtime	1,103	2,232	16,233	3,225	20,155
41-410-146	Health Insurance	145,142	146,309	191,500	146,106	229,174
41-410-148	Retirement Benefits	160,274	166,133	209,295	186,265	241,451
41-410-150	Social Security	42,157	44,816	55,691	48,732	64,969
41-410-152	Workers Compensation	5,243	5,608	15,217	7,966	17,020
	<b>Total Personnel</b>	<b>916,109</b>	<b>963,485</b>	<b>1,167,839</b>	<b>1,044,802</b>	<b>1,301,197</b>
41-410-200	Building/Facilities Maint	29,895	35,428	38,500	30,000	39,000
41-410-202	Equipment Maintenance	22,147	8,888	46,250	20,000	55,750
41-410-203	Maintenance Agreements	1,448	1,676	2,800	1,500	3,100
41-410-204	Vehicle Maintenance	3,338	2,795	7,000	4,000	7,000
41-410-205	Small Equipment	10,385	5,292	26,900	15,300	27,800
41-410-206	Fuel/Oil/Lube	12,310	11,107	19,550	15,000	15,650
41-410-216	Office Supplies	0	0	0	0	1,500
41-410-217	Utility Billing Costs	9,869	12,213	31,500	29,000	30,600
41-410-218	Operational Supplies	10,213	3,756	27,000	15,000	19,000
41-410-222	Lab Supplies	7,196	8,200	8,950	6,000	8,500
41-410-224	Chemicals	43,543	35,777	60,000	60,000	62,500
41-410-227	Electrical Operations	112,487	114,828	119,280	110,000	113,040
41-410-228	Utilities	7,997	8,160	4,080	8,000	9,720
41-410-22A	Attorneys					24,000
41-410-230	Contractual/Professional	164,901	155,683	233,885	175,000	221,010
41-410-231	Contract Employment	0	0	35,000	35,000	15,000
41-410-234	Miscellaneous	0	83	0	0	0
41-410-235	Property Tax	1,458	1,661	1,700	1,747	1,900
41-410-240	Travel/Training	8,070	8,417	14,250	12,000	12,750
41-410-242	Dues/Fees/Subscriptions	26,208	26,205	10,490	10,490	24,320
41-410-244	Publications/Notices/Adverti	826	2,051	2,000	2,000	2,000
41-410-252	Uniforms/Safety	3,951	1,642	8,150	5,000	7,400
41-410-253	Sludge Disposal	15,364	16,708	50,000	15,364	20,000
41-410-254	Equipment Rental	10,374	0	6,000	2,260	6,000
	<b>Total Materials &amp; Services</b>	<b>501,980</b>	<b>460,573</b>	<b>753,285</b>	<b>572,661</b>	<b>727,540</b>
41-410-300	Equipment	55,593	115,837	130,000	60,000	130,000
41-410-310	Infrastructure Upgrades	509,502	331,145	6,715,000	2,357,219	17,100,000
41-410-311	Equipment Replacement	0	159,655	92,000	89,000	60,000
	<b>Total Capital</b>	<b>565,094</b>	<b>606,637</b>	<b>6,937,000</b>	<b>2,506,219</b>	<b>17,290,000</b>
41-410-419	Transfer to General Fund ISF	138,568	160,024	97,771	97,771	101,488

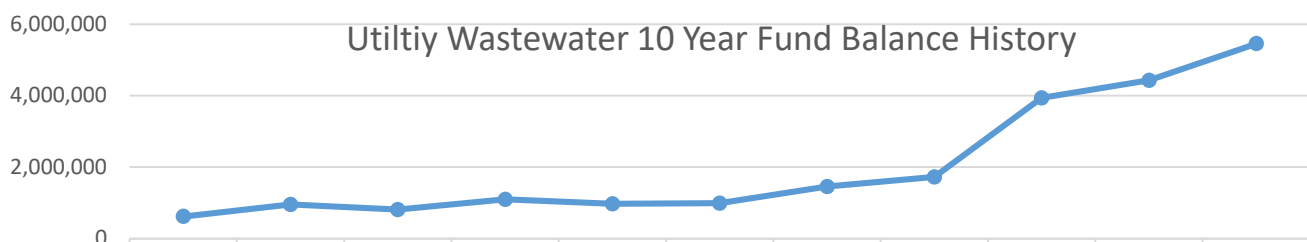
	<b>Total Transfers</b>	<b>138,568</b>	<b>160,024</b>	<b>97,771</b>	<b>97,771</b>	<b>101,488</b>
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	15,122	17,642
41-410-561	Interest CWSRF R80930	838	750	662	0	662
	<b>Total Debt Service</b>	<b>18,480</b>	<b>18,392</b>	<b>18,304</b>	<b>15,122</b>	<b>18,304</b>
41-410-600	Contingency	0	0	3,341,398	0	3,341,398
	<b>Total Wastewater Expenditures</b>	<b>2,140,231</b>	<b>2,209,111</b>	<b>12,315,597</b>	<b>4,236,575</b>	<b>22,779,827</b>

Utility Wastewater Fund 10 Year History



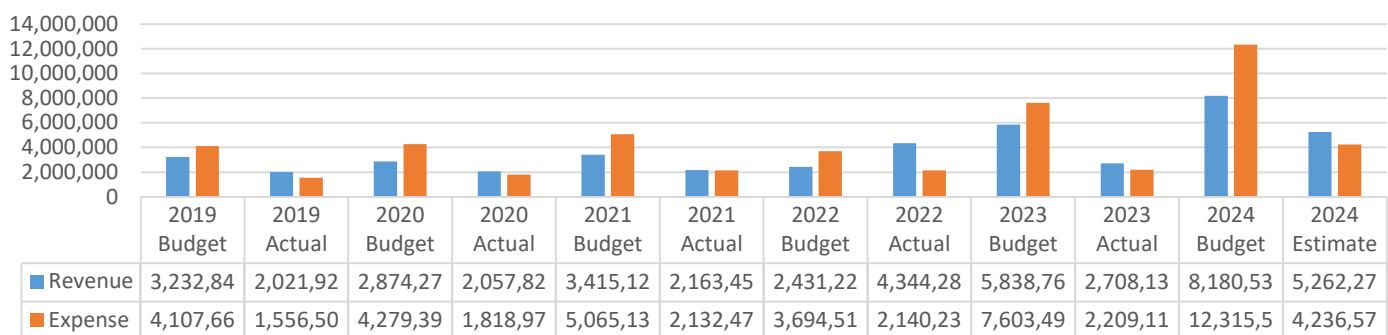
Revenue	1,751,70	1,057,31	1,508,85	1,643,40	1,751,24	1,903,19	2,037,29	2,152,25	4,293,44	2,640,98	8,155,53	22,176,5
Payroll Expenses	530,789	500,350	588,020	667,811	707,958	758,895	854,597	883,466	916,109	963,485	1,167,83	1,301,19
Materials & Services	371,281	346,525	403,532	566,801	377,213	404,589	419,568	407,858	501,979	460,572	753,285	727,440
Capital Outlay	393,121	90,050	42,180	337,206	378,111	157,819	288,068	547,906	565,094	606,636	6,937,00	17,290,0
Transfers	56,433	111,229	63,101	93,606	123,776	110,279	134,382	173,565	138,567	160,023	97,771	101,488
Debt Services	34,872	135,152	132,594	130,028	127,478	124,919	122,361	119,678	18,480	18,392	18,304	18,304
Contingency	0	0	0	0	0	0	0	0	0	0	3,341,39	3,341,39

Utility Wastewater 10 Year Fund Balance History



Fund Balance	622,487	956,666	809,783	1,103,177	971,504	990,275	1,455,694	1,728,211	3,932,265	4,431,286	5,456,988
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Utility Wastewater Fund Revenue and Expense vs Budget 5 Year



<b>WASTEWATER CIP</b>				
<b>Project</b>	<b>Amount</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26 &amp; Beyond</b>
Flow Meter Replacement	\$ 20,000	\$ 20,000		
Pump Replacement	\$ 30,000	\$ 30,000		
Emergency Replacement	\$ 50,000	\$ 50,000		
UV Upgrades	\$ 20,000	\$ 20,000		
Smith Road Pump Station 76% eligibility	\$ 1,100,000	\$ 1,100,000		
Clarifier Upgrades	\$ 60,000		\$ 60,000	\$ 60,000
<b>Phase 1 Improvements 72% of Project Total</b>				
Phase I Engineering, Design, Legal & Admin Fees	\$ 1,840,500	\$ 1,840,500		
IPS Initial Improvements	\$ 50,000	\$ 123,000		
Headworks & Grit Chamber	\$ 2,178,000	\$ 2,716,000		
Aeration Basin & ML Flow Split	\$ 1,973,000	\$ 4,576,000		
Blower Building with Electrical Room	\$ 1,029,000	\$ 1,199,000		
UV Disinfection - Redundant Channel	\$ 571,000	\$ 696,000		
Effluent Pump Station Initial Improvements	\$ 549,000	\$ 631,000		
Civil Site Improvements	\$ 212,000	\$ 1,736,000		
Standby Generator	\$ 420,000	\$ 420,000		
SCADA Upgrades & New Electrical Service	\$ 800,000	\$ 880,000		
Biosolids Dryer	\$ 2,500,000	2,500,000		
<b>Phase 2 Improvements 72% of Project Total</b>				
Phase 2 Engineering, Design, Legal & Admin Fees	\$ 2,306,000			\$ 2,306,000.00
New Influent Pump Station	\$ 1,300,000			\$ 1,300,000.00
Secondary Clarifier & RAS/WAS Improvements	\$ 1,838,000			\$ 1,838,000.00
Replace Influent Gravity Sewer	\$ 190,000			\$ 190,000.00
UV Disinfection - Replace Existing Equipment	\$ 446,000			\$ 446,000.00
New Lab, Renovation of Existing Admin Facility	\$ 858,000			\$ 858,000.00
Effluent Pump Station, Outfall & Diffuser	\$ 1,820,000			\$ 1,820,000.00
Aerobic Digester Rehabilitation	\$ 1,120,000			\$ 1,120,000.00
Civil Site Improvements	\$ 51,000			\$ 51,000.00
Collection System Capacity Projects	\$ 1,500,000			\$ 1,500,000
<b>Total</b>	<b>\$ 24,831,500.00</b>	<b>\$ 18,537,500</b>	<b>\$ 60,000</b>	<b>\$ 11,489,000</b>



## WASTEWATER SDC FUND 55

**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS**

- 5.2 Capacity Upgrades
- 5.4 Complete ARPA funded infrastructure projects

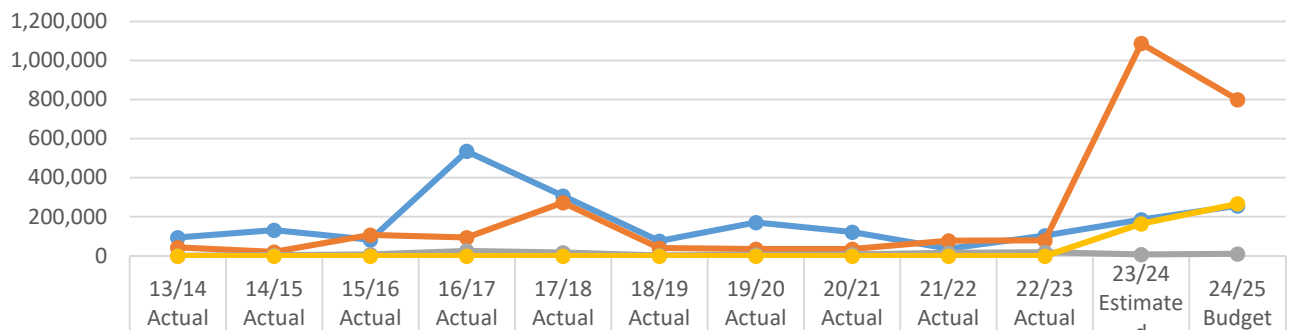
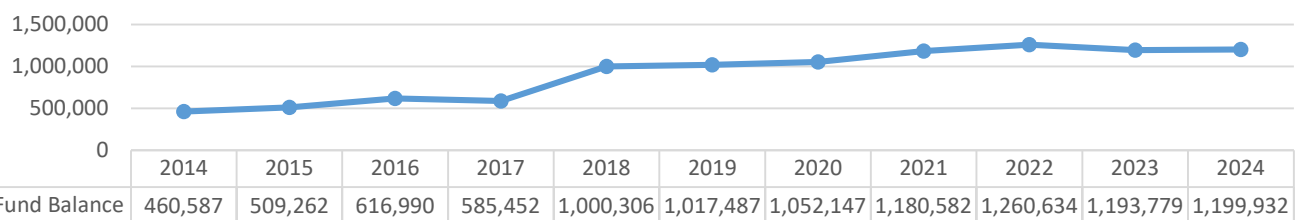
**BUDGET NOTES:**

The Wastewater SDC fund has a working capital carryover of \$822,122. The City anticipates receiving \$256,464 interest and fees. Total resources for the fund are \$1,078,586. Expenditures from capital outlay and transfers are anticipated to be \$811,323 which will leave \$267,263 in contingency.

<b><i>Wastewater SDC 55</i></b>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 21-22	FY 22-23	FY 23-24	FY 23-24	Budget FY 24-25	Budget FY 24-25	Budget FY 24-25
Working capital carryover	\$ 1,260,634	\$ 1,204,789	\$ 1,073,462	\$1,199,932	\$ 822,122	\$ 822,122	\$ 822,122
<b>Current year resources</b>							
Interest	\$ 6,615	\$ 33,042	\$ 30,000	\$ 51,930	\$ 30,000	\$ 30,000	\$ 30,000
SDC-Reimbursement	6,173	12,018	31,293	0	44,335	44,335	44,335
SDC- Extra Cap	24,691	48,071	125,171	0	182,129	182,129	182,129
Long Debt Proceeds				0	0	0	0
<b>Total current year resources</b>	\$ 37,479	\$ 93,131	\$ 186,464	\$ 51,930	\$ 256,464	\$ 256,464	\$ 256,464
<b>Total resources</b>	\$ 1,298,113	\$ 1,297,920	\$ 1,259,926	\$ 1,251,862	\$ 1,078,586	\$ 1,078,586	\$ 1,078,586
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 23-24	Budget FY 24-25	Budget FY 24-25	Budget FY 24-25
Capital outlay	\$ 77,742	\$ 78,752	\$ 1,087,850	\$ 421,917	\$ 800,000	\$ 800,000	\$ 800,000
Transfers	15,582	19,236	7,823	7,823	11,323	11,323	11,323
Contingency			164,253		267,263	267,263	267,263
<b>Total expenditures</b>	\$ 93,324	\$ 97,988	\$ 1,259,926	\$ 429,740	\$ 1,078,586	\$ 1,078,586	\$ 1,078,586
<b>Ending working capital</b>	<b>\$ 1,204,789</b>	<b>\$ 1,199,932</b>	<b>\$ -</b>	<b>\$ 822,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

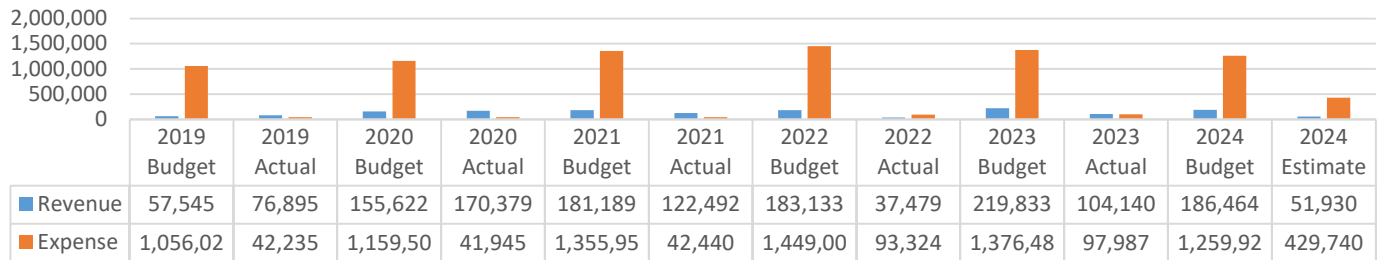
**Wastewater SDC Fund Line Item Detail**

<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Actual FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Estimated FY 23-24</b>	<b>Budget FY 24-25</b>
55-000-003	Interest Earned	6,616	44,052	30,000	51,930	30,000
55-000-992	Sewer SDC Reimbursements	6,173	12,018	31,293	0	44,335
55-000-993	Sewer SDC Ext. Cap. Improv	24,691	48,071	125,171	0	182,129
	<b>Total Revenue</b>	<b>37,479</b>	<b>104,141</b>	<b>186,464</b>	<b>51,930</b>	<b>256,464</b>
55-550-314	Sewer Extra Capacity Improv.	0	0	0	0	0
55-550-316	Wastewater Reimbursement	0	0	0	0	0
55-550-326	Council Approved Projects	77,742	78,752	1,087,850	421,917	800,000
	<b>Total Capital</b>	<b>77,742</b>	<b>78,752</b>	<b>1,087,850</b>	<b>421,917</b>	<b>800,000</b>
55-550-409	Transfer to GF SDC Admin.	15,582	19,236	7,823	7,823	11,323
55-550-600	Contingency	0	0	164,253	0	267,263
	<b>Total Wastewater SDC Expenses</b>	<b>93,324</b>	<b>97,988</b>	<b>1,259,926</b>	<b>429,740</b>	<b>1,078,586</b>

**Wastewater SDC Fund 10 Year History****Wastewater SDC 10 Year Fund Balance History**



## Wastewater SDC Fund Revenue and Expense vs Budget 5 Year



WASTEWATER SDC CIP					
Project	Amount	Eligible	FY 24-25	FY 25-26	FY 26-27 Beyond
<b>Wastewater Capacity Upgrades</b>					
Flow Meter Replace	\$ 20,000	\$ 4,800	\$ 4,800		
Pump Replacemen	\$ 30,000	\$ 7,200	\$ 7,200		
Emergency Replac	\$ 50,000	\$ 12,000	\$ 12,000		
UV Upgrades	\$ 20,000	\$ 4,800	\$ 4,800		
Smith Road Pump	\$ 1,100,000	\$ 264,000	\$ 264,000		
Clarifier Upgrades	\$ 60,000	\$ 14,400	\$ 14,400		
<b>Phase 1 Improvements 28% of Project Total</b>					
Phase I Engineerin	\$ 1,840,500	\$ 515,340	\$ 515,340		
IPS Initial Improvements	\$ 50,000	\$ 14,000	\$ 14,000		
Headworks & Grit	\$ 2,178,000	\$ 609,840	\$ 609,840		
Aeration Basin & n	\$ 1,973,000	\$ 552,440	\$ 552,440		
Blower Building w	\$ 1,029,000	\$ 288,120	\$ 288,120		
UV Disinfection - f	\$ 571,000	\$ 159,880	\$ 159,880		
Effluent Pump Sta	\$ 549,000	\$ 153,720	\$ 153,720		
Civil Site Improve	\$ 212,000	\$ 59,360	\$ 59,360		
Standby Generato	\$ 420,000	\$ 117,600	\$ 117,600		
SCADA Upgrades	\$ 800,000	\$ 224,000	\$ 224,000		
Biosolids Dryer	\$ 2,500,000	\$ 700,000	\$ 700,000		
	<b>13,402,500</b>	<b>\$ 3,701,500</b>	\$ 3,701,500		
<b>Phase 2 Improvements 28% of Project Total</b>					
Phase 2 Engineeri	\$ 2,306,000	645,680			\$ 645,680
New Influent Pum	\$ 1,300,000	364,000			\$ 364,000
Secondary Clarifie	\$ 1,838,000	514,640			\$ 514,640
Replace Influent C	\$ 190,000	53,200			\$ 53,200
UV Disinfection - f	\$ 446,000	124,880			\$ 124,880
New Lab, Renovat	\$ 858,000	240,240			\$ 240,240
Effluent Pump Sta	\$ 1,820,000	509,600			\$ 509,600
Aerobic Digester F	\$ 1,120,000	313,600			\$ 313,600
Civil Site Improve	\$ 51,000	14,280			\$ 14,280
	<b>9,929,000</b>	<b>2,780,120</b>			
<b>Collection System</b>	\$1,200,000				\$1,200,000
<b>Total</b>	<b>23,331,500</b>	<b>6,481,620</b>	<b>7,403,000</b>		

## Fiscal Year 2024- 2025

### Fund Transfers

	<u>Transfers In</u>	<u>Transfers out</u>
General Fund	\$ 418,666	\$ 0
Building Fund	15,656	8,138
Street Fund		58,550
Storm Drainage Fund		52,292
Storm Drainage SDC Fund		2,974
Street SDC Fund		9,603
Parks SDC Fund		4,204
Water Fund		201,888
Water SDC Fund	100,000	17,328
Wastewater Fund		101,488
Wastewater SDC Fund		11,323
Urban Renewal		50,004
	\$ 534,322	\$ 517,792

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GIS-** Geographic Information Services.

**GFOA-** Government Finance Officer Association.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Mission–** Defines the primary purpose of the City.

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

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

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



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

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

**ODOT-** Refers to the Oregon Department of Transportation.

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

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

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

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

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

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

**PERS-** Refers to the Public Employment Retirement System.

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

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

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

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

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

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

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

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

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

**Requirements-** Total expenditures and unappropriated fund balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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