



**SCAPPOOSE**  
*Oregon*

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*Small Town, Big Community*

# **City of Scappoose Fiscal Year 2025-2026 Annual Budget**



**CITY OF SCAPPOOSE  
2025-2026 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.



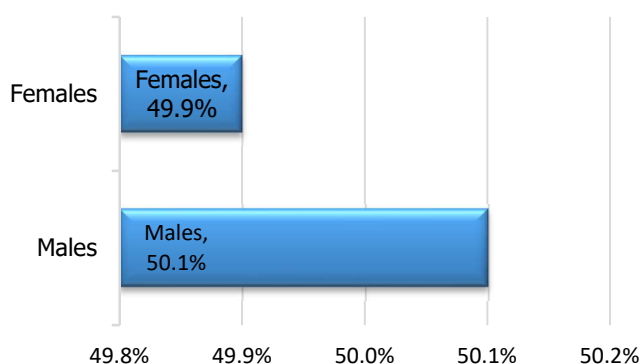


## City of Scappoose Demographics

### A place to live, play and work

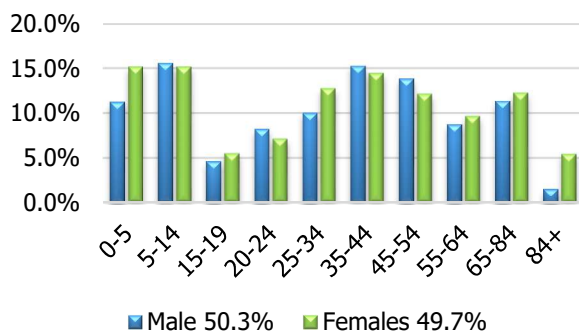
Scappoose is a small town nestled in the heart of a Pacific wonderland, surrounded by lush green forests, the majestic Columbia River, and panoramic views of the snow-capped Cascade Mountains. The City of Scappoose is the 65th largest City in Oregon out of 241 incorporated Cities and is located within 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 8419

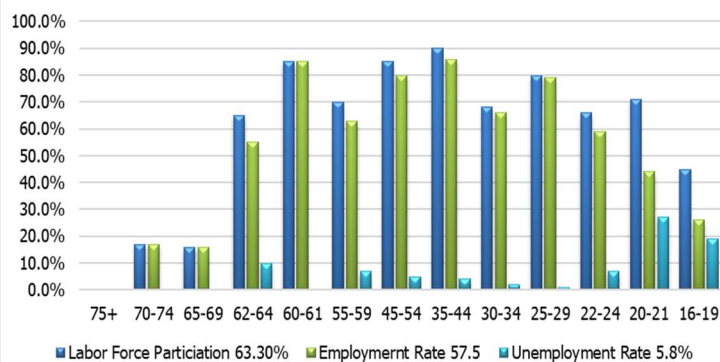


Race	Population	Percentage (of total)
White	7,078	88.44%
Two or more races	723	9.03%
Other race	88	1.1%
Asian	78	0.97%
Native American	20	0.25%
Black or African American	16	0.2%
Native Hawaiian or Pacific Islander	0	0%

#### Age Demographics



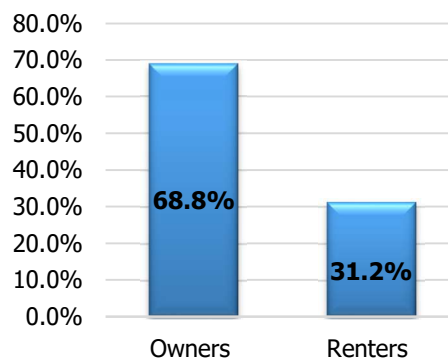
#### Labor Force



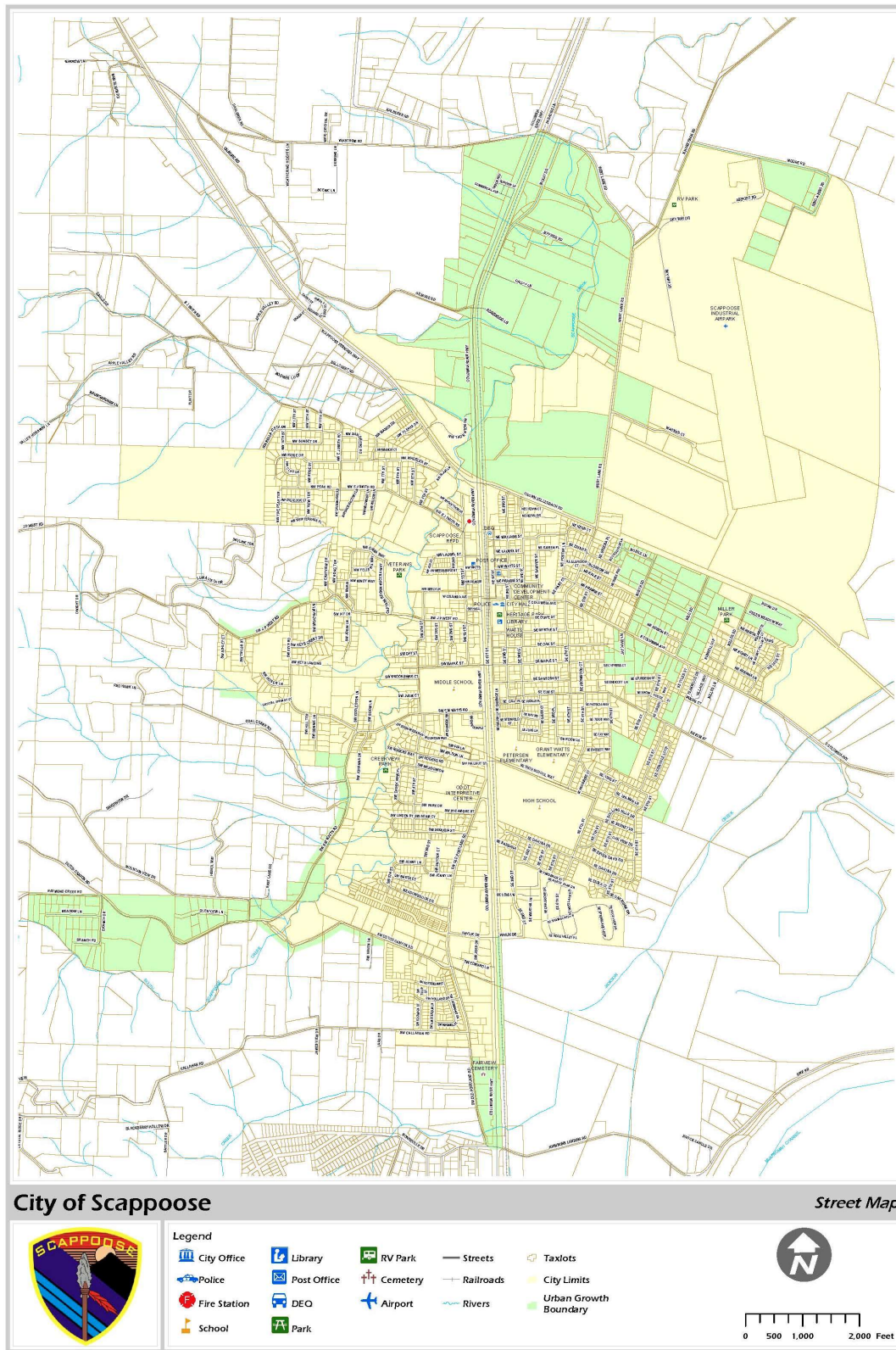
#### City of Scappoose Quick Facts

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

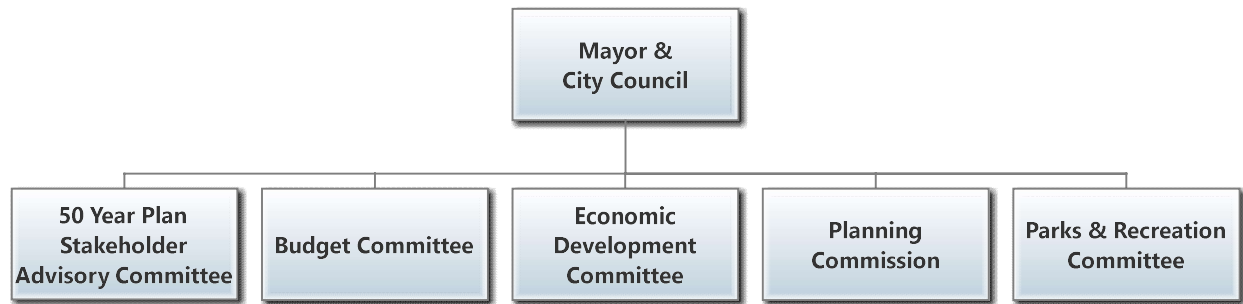
#### Owners vs Renters



## City of Scappoose Map



## City Boards and Commissions



## Volunteers

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

### City Council

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

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

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

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

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

### Planning Commission

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

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

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

## Budget Committee

Meets in May in the Council Chambers.

In the 2025-2026 budget year the Budget Committee members are: Joe Backus, Tyler Miller, Jeannet Santiago, Kim Holmes, Marisa Jacobs, Joel Haugen, Andrew Lafrenz, Rita Bernhard, Michelle Brown, Teresa Keller, Sandie Wiggs, Chris Vitron and Beth 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 2026
Council President Tyler Miller	December 2028
Councilor Jeannet Santiago	December 2026
Councilor Kim Holmes	December 2026
Councilor Marisa Jacobs	December 2028
Councilor Joel Haugen	December 2028
Councilor Andrew Lafrenz	December 2026
Rita Bernhard	December 2027
Michelle Brown	December 2026
Teresa Keller	December 2027
Chris Vitron	December 2025
Sandie Wiggs	December 2025
Beth Rajski	December 2026
<b>Budget Officer</b>	
Benjamin Burgener, City Manager	

## Economic Development Committee

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

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

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

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

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

### **Parks & Recreation Committee**

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

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

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

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

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

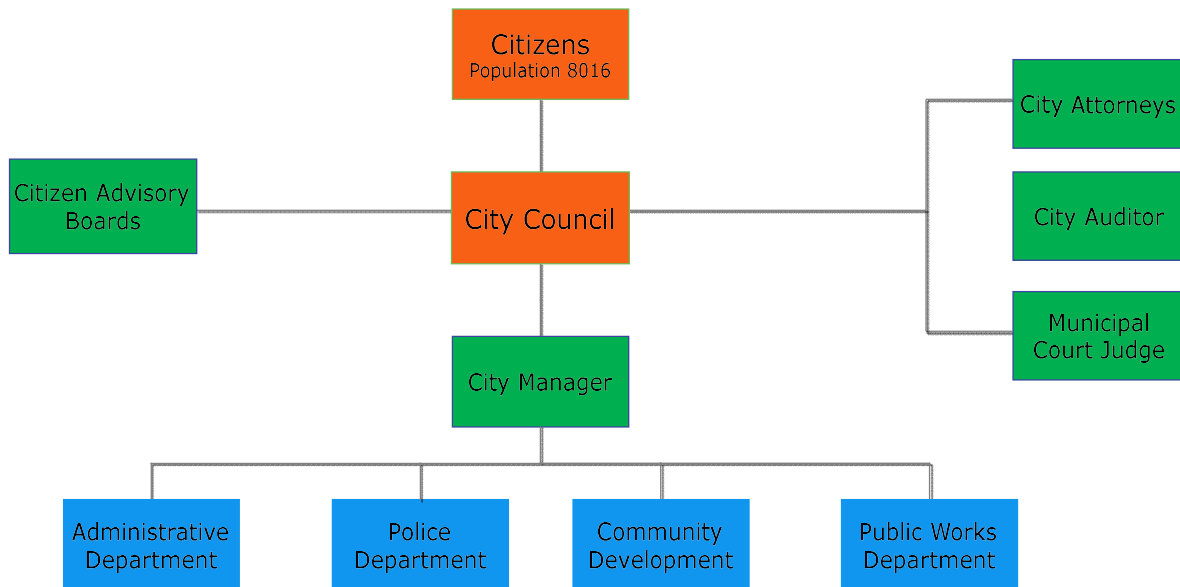
Members include Chair Patrick Kessi, Vice Chair Christine Turner, City Councilor Kim Holmes, Scott Jensen, Jeannet Santiago, Yi Hua Rippet, Patricia Turpen, Paul Vogel, Jeff Weiss, Jeff Pricher, Jennifer Anderson, Brian Rosenthal, Casey Garrett, Ken Shonkwiler, Debbie Jacob, Nicole Ferreira, Malyssa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

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

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



# City of Scappoose Organizational Chart



## Administration

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

### Functions:

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

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

### **Community Development**

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

#### **Functions:**

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

### **Municipal Court**

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

#### **Functions:**

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

### **Police Department**

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

### Functions:

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

### Public Works Department

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

### Functions:

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

## City of Scappoose Fund Structure and Description

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

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

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

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

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

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

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

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

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

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

## City of Scappoose Budget Process Overview

### Overview

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

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

### Budget Preparation

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

### Budget Adoption

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

The budget, as approved by the Budget Committee, is then published in the local newspaper in summary form, and the full document is made available for public inspection at City Hall and on our website at [www.scappoose.gov](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

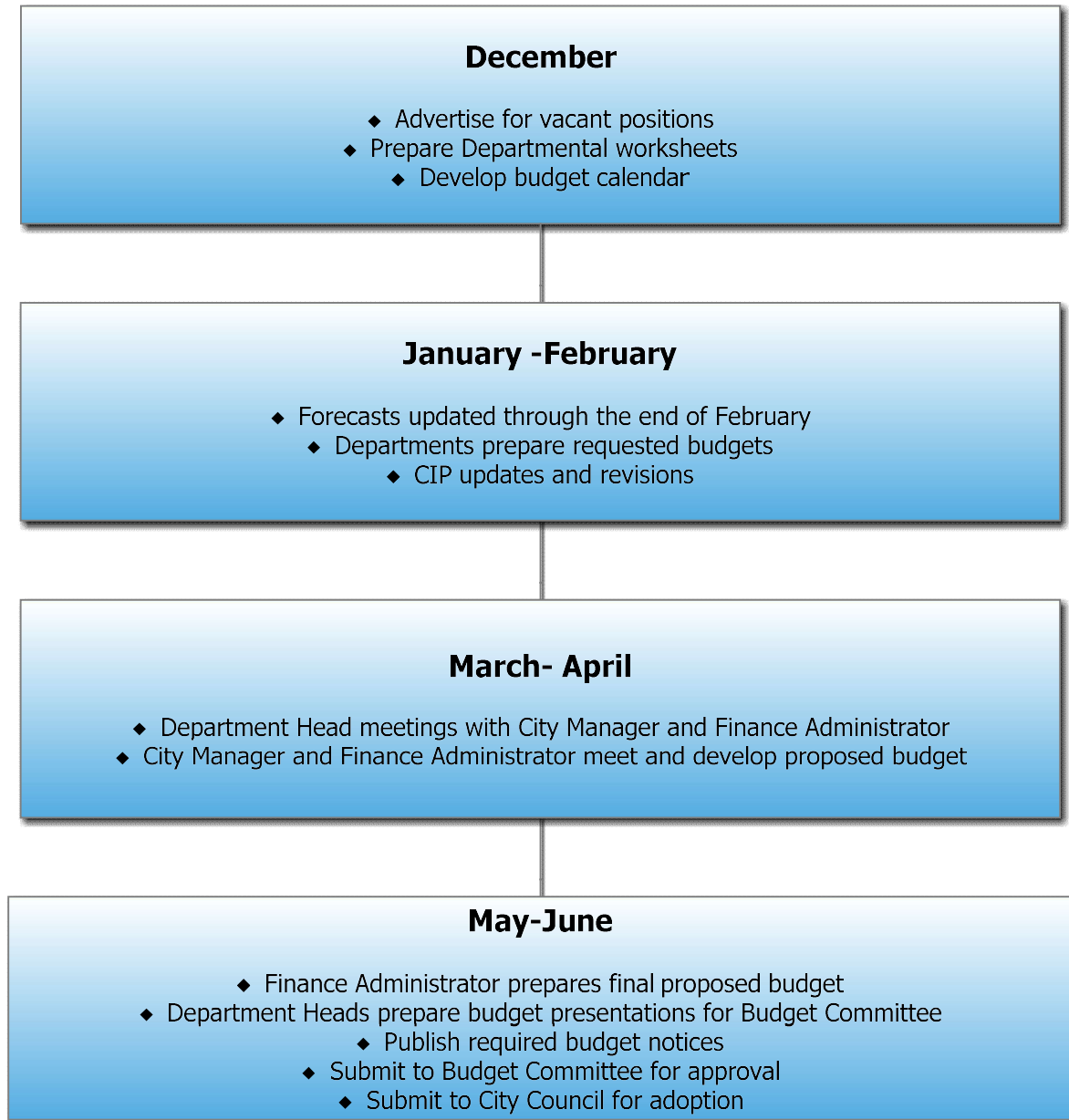
After July 1, when local government is operating within the adopted budget for the current fiscal year, changes in appropriated expenditures are sometimes necessary. Appropriations may have to be decreased or increased. By transferring appropriations, a governing body usually has enough flexibility to 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 2025-2026 Budget Calendar

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

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

## 2025-2026 Budget Message



May 12, 2025

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

### Budget Message for Fiscal Year 2026

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

Sincerely,



Benjamin Burgener, City Manager



## Scappoose

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

### Smart Growth

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

### Sustainable Economy

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

### Caring Community

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

### Lifelong Learning

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

### Connected Community

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

### Local Pride

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

### Passionate Stewardship

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

### Prepared by the Scappoose Community Vision Committee

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

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

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



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

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

## **City of Scappoose Financial Policies**

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

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

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

The goals of the following fiscal policies are as follows:

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

### **Budget Policies**

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

## **Balanced Operating Budget**

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

## **Budget Document**

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

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

## **Budget Control and Accountability**

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

## **Budget Changes after Adoption**

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

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

control are not changed.

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

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

### **Cogeneration Fund**

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

### **Capital and Equipment**

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

### **Enterprise Funds**

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

### **Interfund Advances and Transfers**

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

### **Internal Service Funds**

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

### **Contingency Reserves Policy**

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

## **General Fund Reserves**

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

## **Enterprise Fund Reserves**

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

## **Special Revenue Funds**

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

## **Revenue Policy**

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

### **Revenue Policy Goals**

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

### **Specific Revenue Policies**

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



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

### **Cogeneration Revenues**

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

### **Fee Policy**

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

### **Ongoing Review**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Low Cost - Recovery Services**

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

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

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

Services provided under this category include:

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

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

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

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

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

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

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

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

### **Enterprise Fund Rates**

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

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

### Internal Controls

#### Introduction:

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

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

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

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

#### Purchasing and Accounts Payable

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

#### Human Resources and Payroll

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

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

#### Cash Receipts and Accounts Receivable

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

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

### **Bank and Investment Reconciliations**

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

### **General Ledger**

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

### **Budget**

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

### **Audits**

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

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

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

## City of Scappoose Investment Policy

### Section 1. Purpose:

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

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

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

### Section 2. Scope

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

### Section 3. Objectives

The City's principal investment objectives are:

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

### Section 4. Delegation of Authority

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



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

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

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

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

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

## **Section 7. Accounting Method**

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

## **Section 8. Internal Controls**

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

## **Section 9. Reporting Requirements**

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

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

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

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

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

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

11.2 Securities dealers not affiliated with a bank shall be required to have an office located in Oregon.

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

12.1 Maturity limitation will depend upon whether the funds being invested are considered short-term or long-term funds. All funds will be considered short term, and limited to maturities not exceeding 12 months, *except those reserved for* capital projects, funded depreciation, funds held for debt retirement, claims reserves and endowment funds. Funds reserved for these specific purposes will be limited to maturities not exceeding 18 months.

12.2 Investment maturities shall be scheduled to coincide with projected cash needs and following maturity guidelines:

Less than 30 days	10%
Less than 1 year	75%
Less than 18 months	100%

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

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

Investment Policy immediately upon being enacted.

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

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

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

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

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

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

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

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

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

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

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

Repurchase Agreements shall be entered into only with:

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

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

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

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

## All Funds Combined Summary

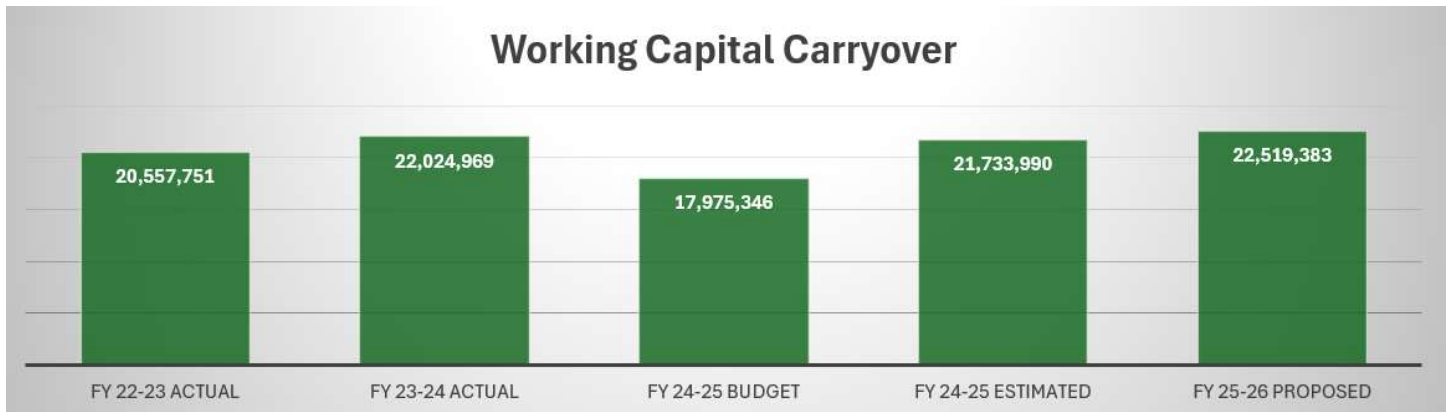
### CITY-WIDE FINANCIAL OVERVIEW

	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Proposed FY 25-26	Proposed vs PY Budget %
<b>Resources</b>					
Beginning Fund Balance	21,547,470	16,699,152	20,439,549	22,519,383	134.85%
Taxes	2,455,064	2,492,763	3,172,000	2,603,000	104.42%
Interest	1,007,541	520,430	893,986	626,920	120.46%
Franchise Fees	484,135	520,300	521,300	510,800	98.17%
Licenses & Permits	115,561	241,831	424,126	458,200	189.47%
Intergovernmental Revenue	2,145,578	25,939,455	14,647,218	14,613,817	56.34%
Charges for Services	6,445,595	10,091,449	7,165,945	6,901,349	68.39%
Miscellaneous Revenue	82,638	276,000	252,000	289,000	104.71%
System Development Charges	42,848	922,364	232,233	1,077,392	116.81%
Current Revenues	12,778,961	41,004,592	27,308,808	27,080,478	66.04%
Debt Proceeds	0	0	0	3,650,000	100.00%
Transfers	657,666	667,020	651,096	655,848	98.33%
<b>TOTAL RESOURCES</b>	<b>34,984,097</b>	<b>58,370,764</b>	<b>48,399,453</b>	<b>53,905,709</b>	<b>92.35%</b>
<b>REQUIREMENTS</b>					
Personnel Services	5,236,531	6,766,336	5,355,513	7,404,916	109.44%
Materials & Services	2,917,533	4,550,876	3,757,164	4,742,066	104.20%
Capital Outlay	5,476,302	32,036,819	15,705,400	21,495,179	67.10%
Operating Budget	13,630,366	43,354,031	24,818,077	33,642,161	77.60%
Debt Services	379,131	380,332	480,243	381,116	100.21%
Total Expenditures	14,009,497	43,734,363	25,298,320	34,023,277	77.80%
Transfers	607,666	646,792	632,816	645,853	99.85%
Contingency	0	12,289,609	0	17,536,579	142.69%
<b>TOTAL APPROPRIATIONS</b>	<b>14,617,163</b>	<b>56,670,764</b>	<b>25,931,136</b>	<b>52,205,709</b>	<b>92.12%</b>
Unappropriated Ending Fund Balance	3,500,000	1,700,000	0	1,700,000	100.00%
<b>TOTAL BUDGET</b>	<b>18,117,163</b>	<b>58,370,764</b>	<b>25,931,136</b>	<b>53,905,709</b>	<b>92.35%</b>
<b>TOTAL FTE</b>	<b>38.5</b>	<b>41.5</b>		<b>41.5</b>	<b>100.00%</b>

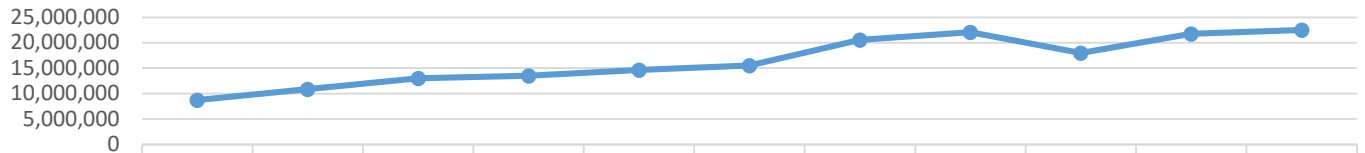


## Total Resources

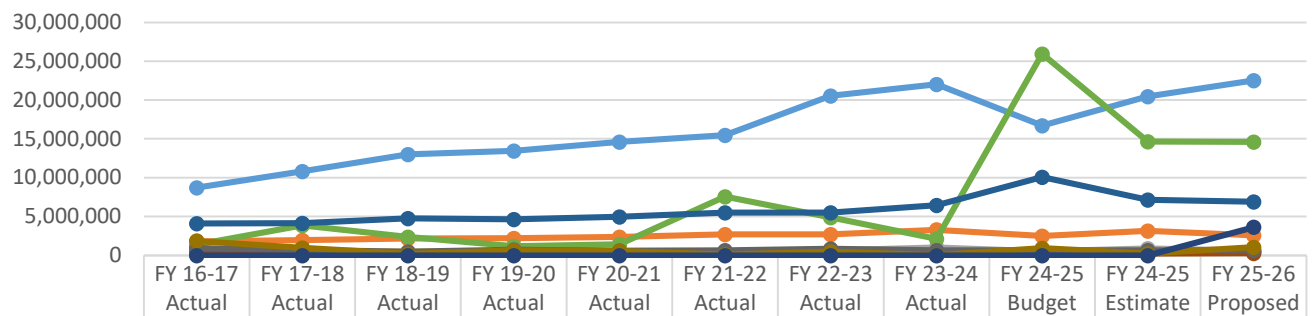
### Working Capital Carryover



### City Wide Working Capital Carryover 10 Year History



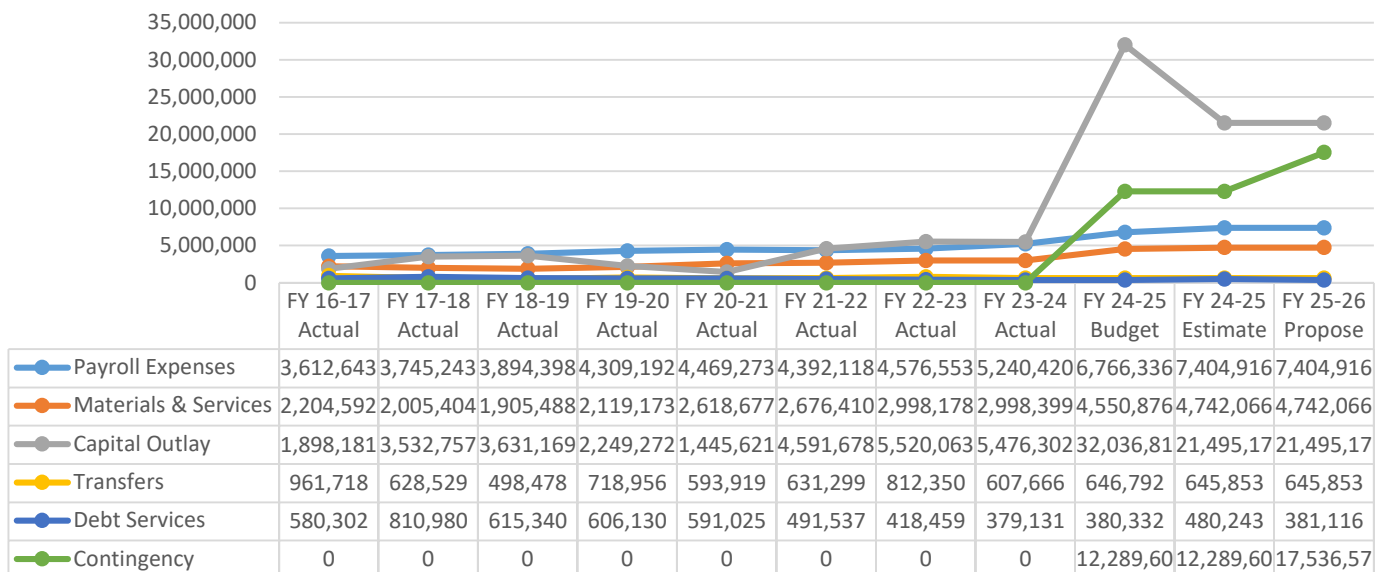
### Total Revenue 10 Year History



Revenue Summary	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Estimated	FY 25-26 Proposed
Carryover	20,271,880	21,547,470	16,699,152	20,439,549	22,519,383
Taxes	2,453,117	2,455,063	3,172,000	3,172,000	2,603,000
Interest	623,350	1,007,541	893,986	893,986	626,920
Franchise Fees	496,492	484,135	521,300	521,300	510,800
Licenses & Permits	149,154	115,560	424,126	424,126	458,200
Intergovernmental Revenue	4,877,450	2,145,577	14,647,218	14,647,218	14,613,817
Charges for Services	5,492,303	6,445,595	7,165,945	7,165,945	6,901,349
Miscellaneous Revenue	68,662	82,638	252,000	252,000	289,000
Transfers	862,349	657,666	667,020	651,096	655,848
System Development Charges	474,242	42,848	922,364	232,233	1,077,392
Debt Proceeds	0	0	0	0	3,650,000
	\$ 35,768,999	\$ 34,984,093	\$ 45,365,111	\$ 48,399,453	\$53,905,709

Revenue by Source	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Estimated	FY 25-26 Proposed
Carryover	56.67%	61.59%	36.81%	42.23%	41.78%
Taxes	6.86%	7.02%	6.99%	6.55%	4.83%
Interest	1.74%	2.88%	1.97%	1.85%	1.16%
Franchise Fees	1.39%	1.38%	1.15%	1.08%	0.95%
Licenses & Permits	0.42%	0.33%	0.93%	0.88%	0.85%
Intergovernmental Revenue	13.64%	6.13%	32.29%	30.26%	27.11%
Charges for Services	15.35%	18.42%	15.80%	14.81%	12.80%
Miscellaneous Revenue	0.19%	0.24%	0.56%	0.52%	0.54%
Transfers	2.41%	1.88%	1.47%	1.35%	1.22%
System Development Charges	1.33%	0.12%	2.03%	0.48%	2.00%
Debt Proceeds	0.00%	0.00%	0.00%	0.00%	6.77%
	100.00%	100.00%	100.00%	100.00%	100.00%

Total Expenditure 10 Year History



## Total Expenditures

Expenditure Summary	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Proposed FY 25-26
ADMINISTRATION	\$ 1,193,827	\$ 999,406	\$ 1,448,283	\$ 1,200,984	\$ 740,720
PLANNING	508,707	\$ 638,608	\$ 1,063,822	\$ 851,932	\$ 1,826,336
BUILDING FUND	299,985	132,192	295,564	334,098	595,841
POLICE DEPARTMENT	1,843,420	2,296,307	2,943,616	2,166,414	3,417,946
MUNICIPAL COURT	245,912	239,916	301,875	266,224	305,526
PARK DEPARTMENT	465,885	538,697	731,749	614,772	3,206,188
STREETS	2,657,865	1,211,382	2,111,669	582,462	3,672,622
FOOT PATHS & BICYCLE TRAILS	192	0	248,931	2,000	267,718
STORM DRAINAGE FUND	350,053	242,458	2,619,203	453,587	3,269,879
STORM DRAINAGESDC	77,839	0	464,727	235	519,306
STREET SDC	37,832	35,333	1,215,700	130,885	1,277,478
PARKS SDC	98,271	33,229	242,937	10,908	276,768
UTILITY WATER FUND	3,845,943	3,551,599	16,258,390	9,414,237	12,485,165
UTILITY WASTEWATER FUND	2,209,111	3,971,785	23,477,727	10,209,495	17,079,973
WATER SDC FUND	297,341	279,388	567,620	284,088	908,939
WASTEWATER SDC FUND	97,988	351,087	1,078,586	802,009	432,137
PEG FEE FUND	17,888	21,621	34,144	22,000	27,022
WATTS HOUSE FUND	6,003	4,798	33,456	17,900	42,260
UNEMPLOYMENT FUND	9,221	9,474	97,369	0	98,326
POOL FUND	0	0	9,397	0	9,844
LAW ENFORCEMENT FEE	3,539	5,358	18,354	7,848	18,337
NON DEPARTMENTAL	0	64,000	0	0	3,427,378
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,266,822</b>	<b>\$ 14,626,637</b>	<b>\$ 55,263,119</b>	<b>\$ 27,372,078</b>	<b>\$ 53,905,709</b>

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

Total Expense by Fund	Personnel	Materials & Services	Capital Outlay	Transfers	Debt Services	Contingency	Total
GENERAL FUND	3,951,654	1,978,235	3,556,652	35,175	0	3,402,378	12,924,094
BUILDING FUND	97,667	398,591	0	64,775	0	34,808	595,841
POOL FUND	0	0	0	9,844	0	0	9,844
STREET FUND	299,593	228,947	1,435,000	1,700	0	1,707,382	3,672,622
FOOT PATHS & BICYCLE TRAILS	0	3,000	40,000	0	0	224,718	267,718
STORM DRAINAGE	320,274	256,522	385,000	1,700	0	2,306,383	3,269,879
STORM DRAINAGE SDC	0	0	200,000	4,343	0	314,963	519,306
STREET SDC	0	0	600,000	15,247	0	662,231	1,277,478
PARKS SDC	0	0	200,000	4,930	0	71,838	276,768
UTILITY WATER	1,356,689	914,357	5,945,000	481,392	81,439	3,706,288	12,485,165
UTILITY WASTEWATER	1,329,039	913,192	8,340,000	5,450	18,126	6,474,166	17,079,973
WATER SDC	0	0	348,683	19,806	281,551	258,899	908,939
WASTEWATER SDC	0	0	410,000	11,335	0	10,802	432,137
PEG FEE FUND	0	27,022	0	0	0	0	27,022
WATTS HOUSE FUND	0	12,200	25,000	0	0	5,060	42,260
UNEMPLOYMENT FUND	50,000	0	0	0	0	48,326	98,326
LAW ENFORCEMENT FEE	0	10,000	0	0	0	8,337	18,337
TOTAL EXPENDITURES	7,404,916	4,742,066	21,485,335	655,697	381,116	19,236,579	53,905,709

## 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.

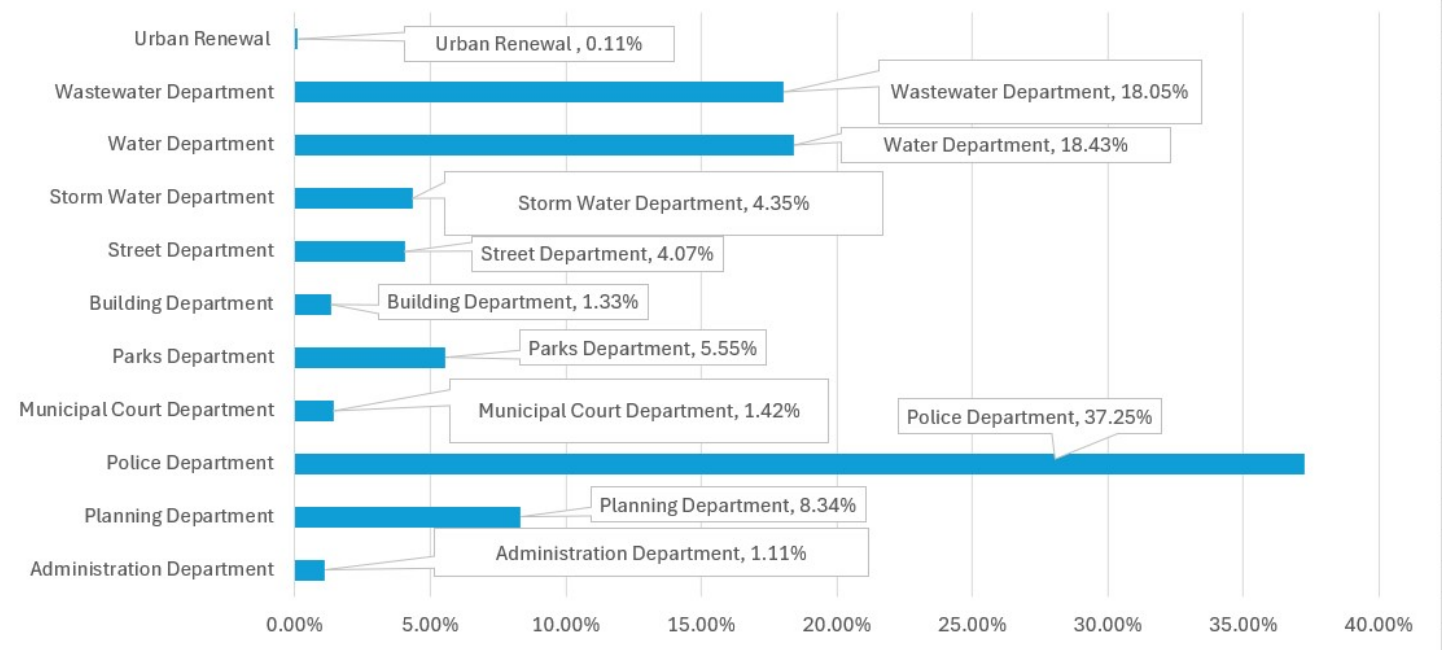
All personnel related activities are subject to the approved budget and all efforts are made during the budget process to provide accurate figures based upon the expected adherence to the salary plans in force. Since merit increases are usually granted on the employee's anniversary of hire date, the 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

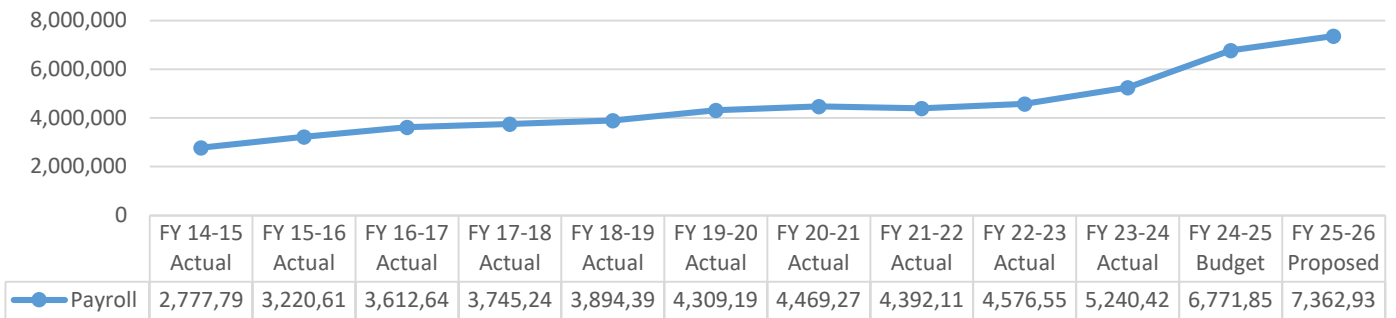
Department	Salaries	Overtime	Health Insurance	Retirement	Social Security	Workers Comp	Total Personnel
Administration Department	48,865	0	11,574	16,573	4,197	380	81,589
Planning Department	383,032	500	89,124	106,750	27,864	6,639	613,909
Police Department	1,469,612	90,000	457,584	554,182	127,274	43,974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

### Personnel Distribution





### Total Personnel Service 10 Year History



### City of Scappoose Compensation Schedule

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

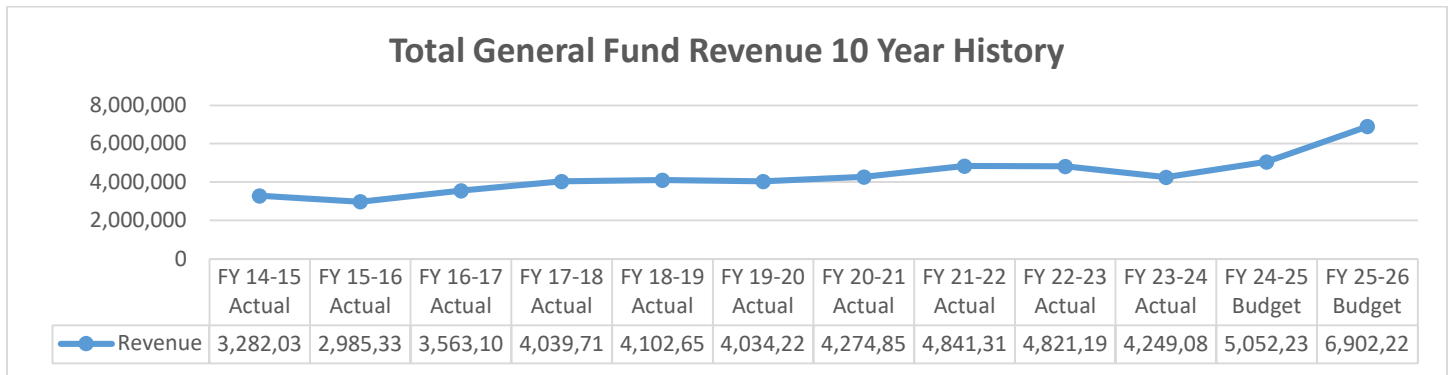
To maintain a healthy cash position and to provide needed community services.

### BUDGET NOTES:

The General Fund for fiscal year 25-26 has a beginning cash position of \$6,121,870. This amount will provide the City with the working capital needed to meet General Fund expenditure requirements without interim borrowing prior to the receipt of property tax revenue in November. The proposed budget also provides for a \$2,402,378 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.

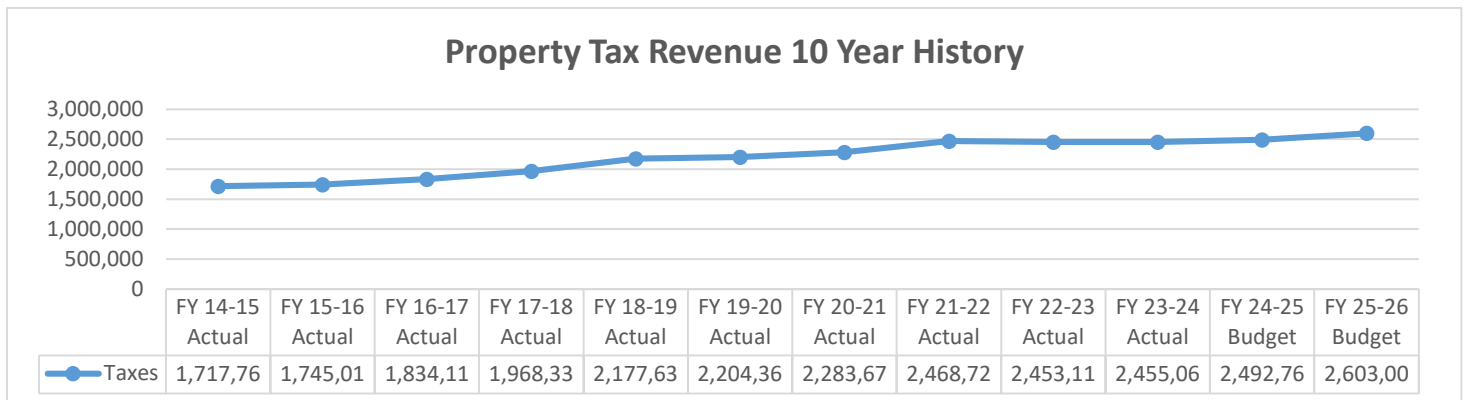
<b>General Fund 10</b>					
<b>Resources</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Estimated FY 24-25</b>	<b>Proposed Budget FY 25-26</b>
<b>Working Capital Carryover</b>	\$ 5,553,776	\$ 6,117,715	\$4,544,327	\$ 5,757,100	\$ 6,121,870
<b>Current Year Resources</b>					
<b>Property Taxes</b>	\$ 2,453,117	\$ 2,455,063	\$2,492,763	\$ 3,172,000	\$ 2,603,000
<b>Interest</b>	184,986	293,254	235,000	260,000	230,000
<b>Franchise Fees</b>	496,493	484,135	520,300	521,300	510,800
<b>Licenses &amp; Permits</b>	17,729	41,491	41,831	38,000	41,200
<b>Intergovernmental Revenue</b>	768,545	366,309	617,000	244,000	2,005,500
<b>Charges for Service</b>	236,224	244,868	341,981	453,700	304,818
<b>Miscellaneous</b>	67,180	62,533	252,000	247,000	252,000
<b>Debt Proceeds</b>					700,000
<b>Transfers</b>	732,820	468,666	551,364	529,096	154,906
<b>Total current year resources</b>	\$ 4,957,094	\$ 4,416,319	\$5,052,239	\$ 5,465,096	\$ 6,802,224
<b>Total Resources</b>	\$10,510,870	\$10,534,034	\$9,596,566	\$11,222,196	\$ 12,924,094

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



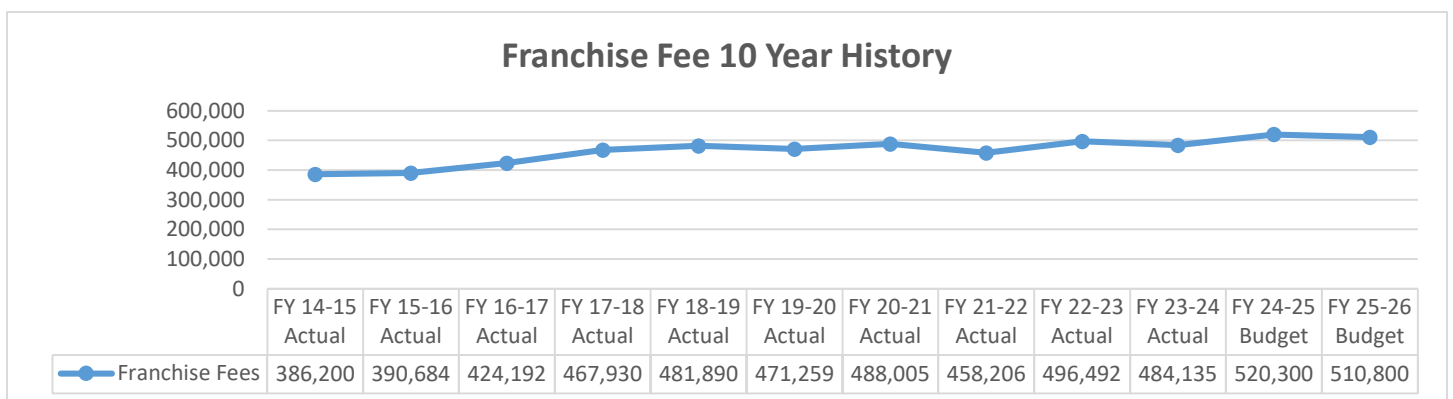
**\*\*Note – Revenue includes \$1M potential loan proceeds for a new CDC Building (all received is pass through for the building).**

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

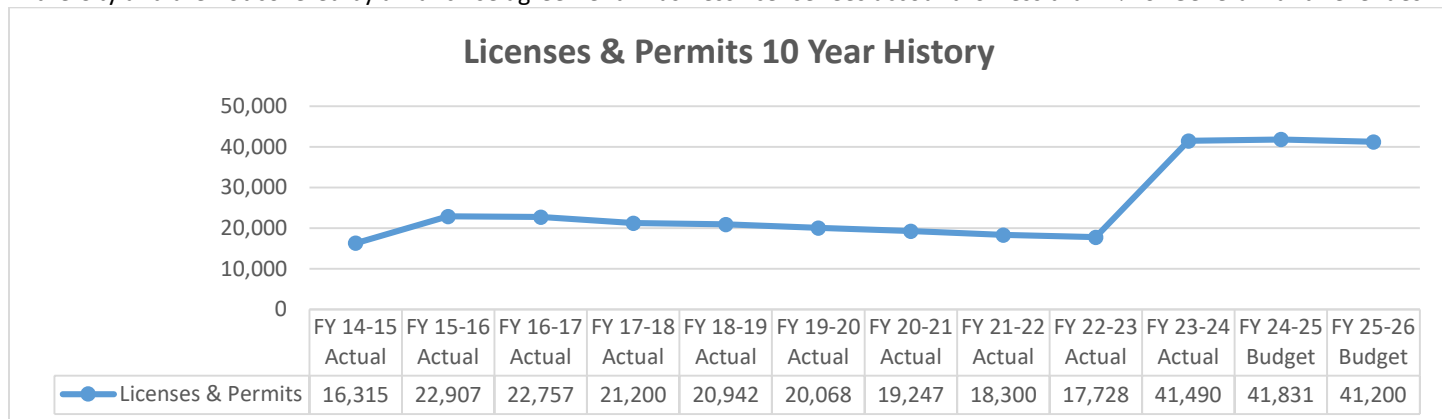


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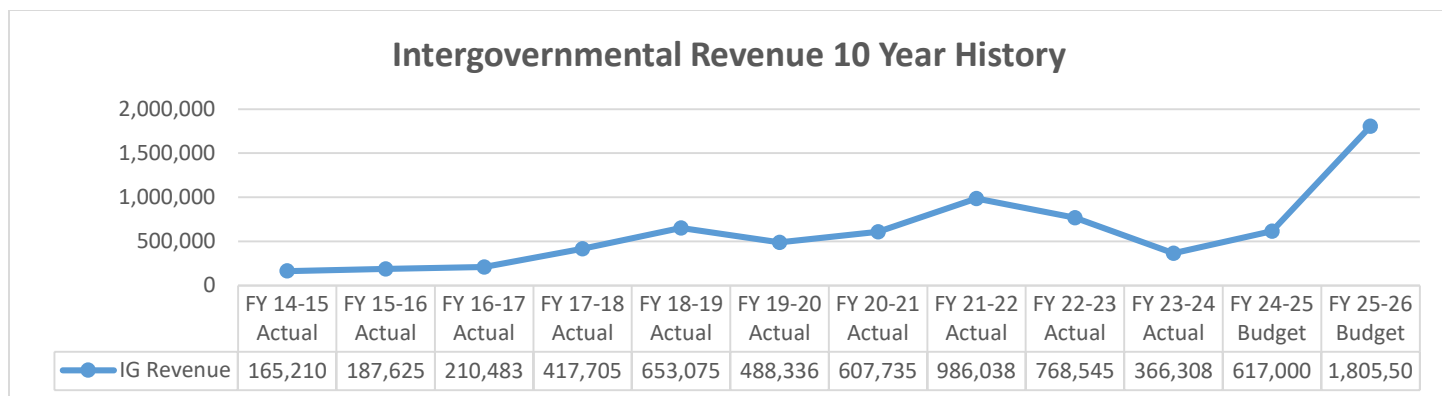
Franchise fee revenue is estimated to be \$510,800. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise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



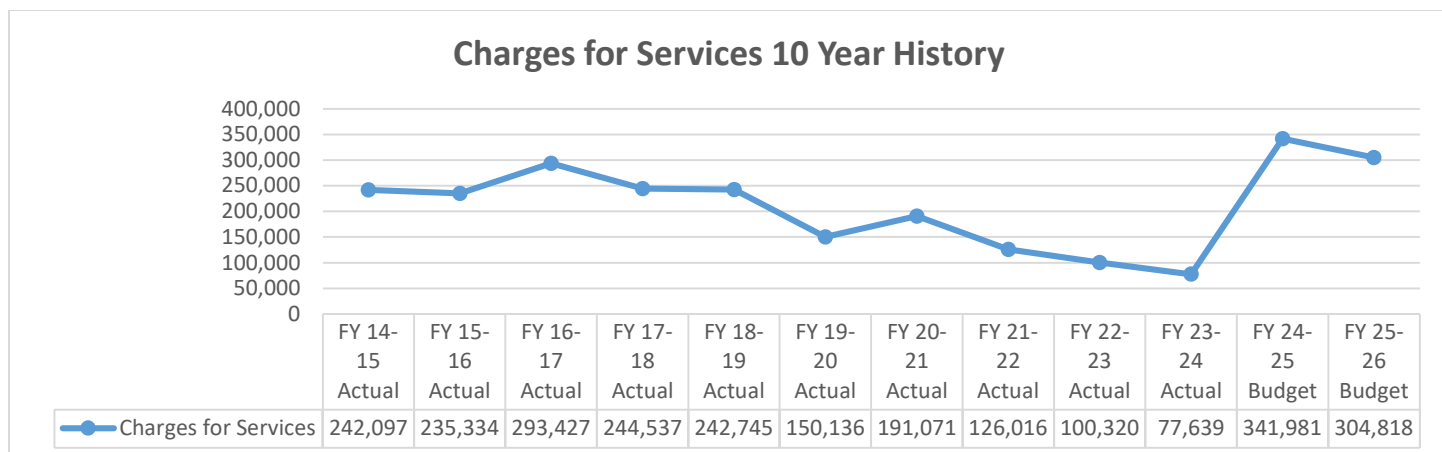
The City anticipates collecting \$41,200 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.



The total intergovernmental revenue is estimated to be \$2,005,500. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. Intergovernmental revenues account for 14% of the General Fund revenues. This fiscal year includes \$1,100,000 in potential grant revenues for parks which may not be received but is budgeted so can be spent if received.

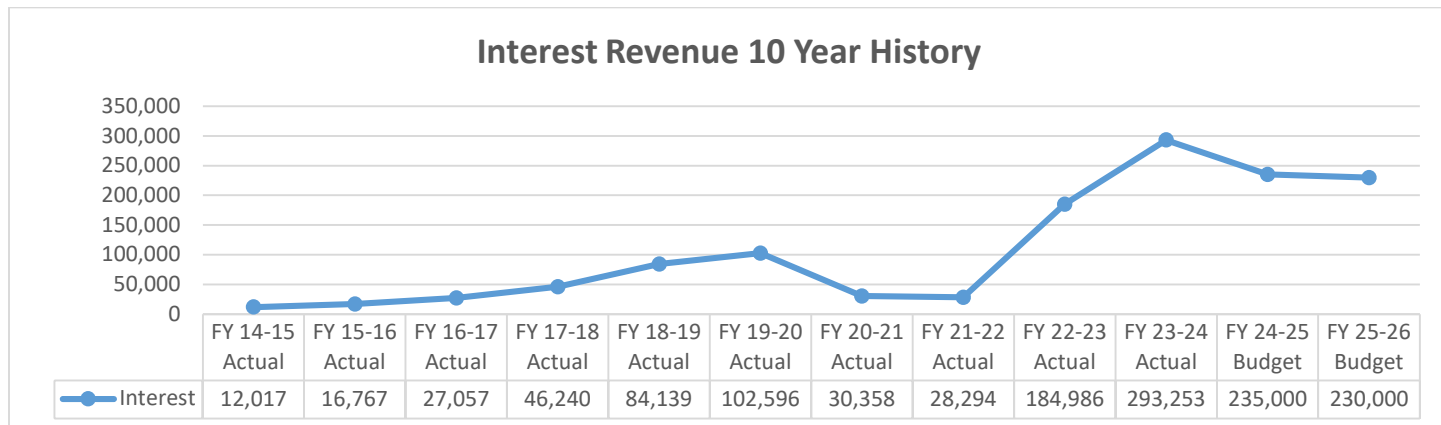


Charges for services has anticipated revenue of \$304,818. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$100,000 from Court revenue, \$43,000 from Planning revenue, and \$10,000 from Police administrative fees.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

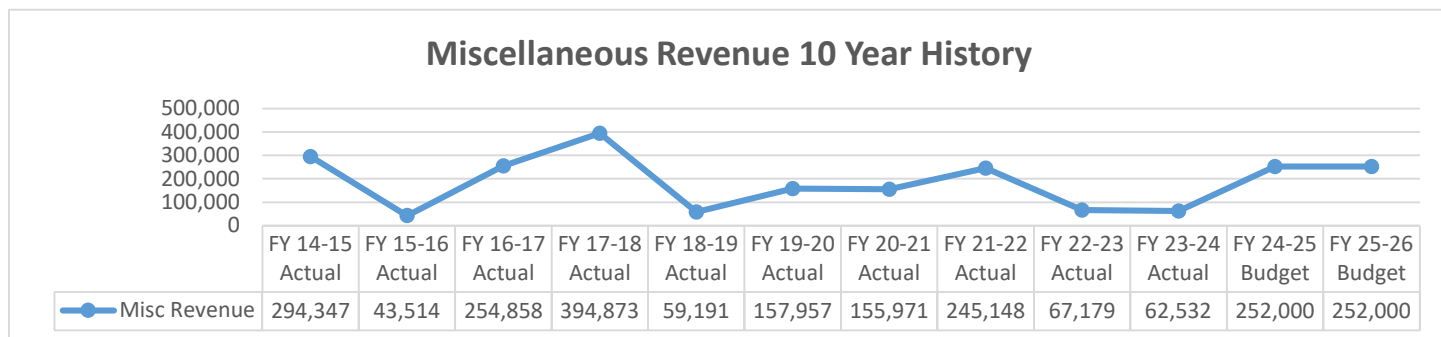




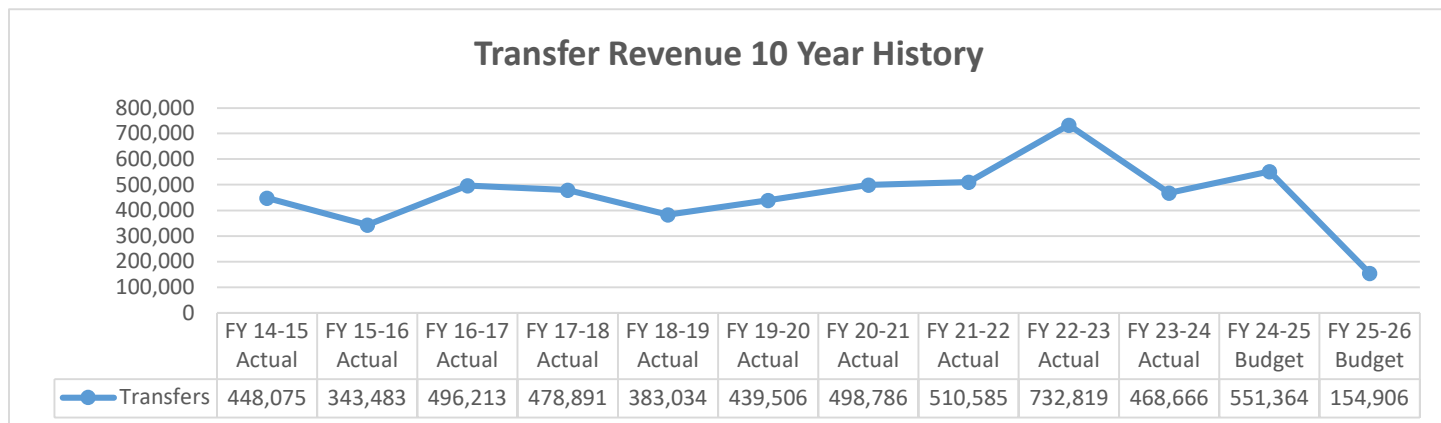
Interest income for the year is estimated at \$230,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 2% of the General Fund revenues. Interest rates are currently decreasing slightly in the current year.



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

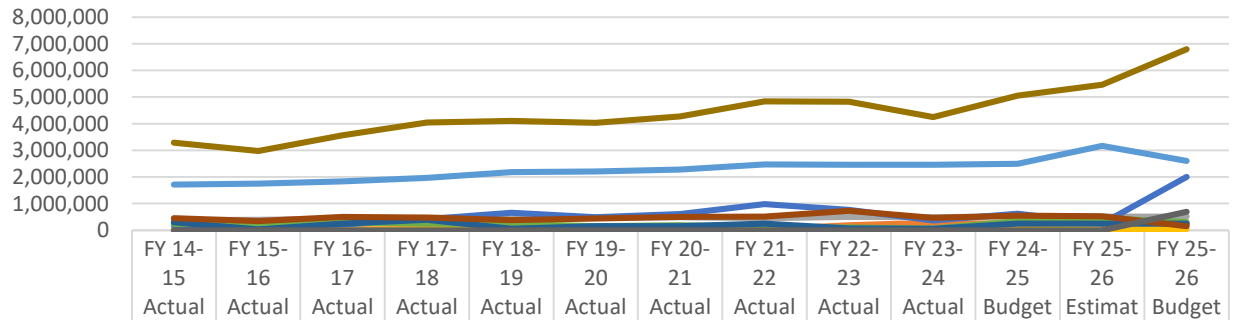


Transfers to the General Fund are projected to be \$154,906. Transfers are made from each department/fund to the General Fund to cover certain fees. Most expenses will be charged directly to the departments in FY 2025-26 to increase transparency. The overall affect to the General Fund and Departments will be minimal because expenses and transfers nearly offset each other. The overall affect in the past has been a net revenue gain to the General Fund.



Total amount of revenue for the General Fund is projected to be \$12,924,094. Total fund resources are \$6,802,224. This amount includes the potential grant receipts and a \$700,000 potential loan proceeds for a new Community Development building.

### General Fund Revenue 10 Year History



Taxes	1,717,761	1,745,011	1,834,111	1,968,332	2,177,632	2,204,362	2,283,672	2,468,722	2,453,112	2,455,062	2,492,763	2,172,002	2,603,000
Interest	12,017	16,767	27,057	46,240	84,139	102,596	30,358	28,294	184,986	293,253	235,000	260,000	230,000
Franchise Fees	386,200	390,684	424,192	467,930	481,890	471,259	488,005	458,206	496,492	484,135	520,300	521,300	510,800
Licenses & Permits	16,315	22,907	22,757	21,200	20,942	20,068	19,247	18,300	17,728	41,490	41,831	38,000	41,200
IG Revenue	165,210	187,625	210,483	417,705	653,075	488,336	607,735	986,038	768,545	366,308	617,000	244,000	2,005,500
Charges for Services	242,097	235,334	293,427	244,537	242,745	150,136	191,071	126,016	100,320	77,639	341,981	453,700	304,818
Misc Revenue	294,347	43,514	254,858	394,873	59,191	157,957	155,971	245,148	67,179	62,532	252,000	247,000	252,000
Transfers	448,075	343,483	496,213	478,891	383,034	439,506	498,786	510,585	732,819	468,666	551,364	529,096	154,906
Debt Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	700,000
Total Revenue	3,282,032	3,985,333	5,563,104	6,039,714	7,102,654	7,034,224	7,274,854	8,413,314	8,211,194	7,249,085	8,052,235	7,465,096	12,924,094

### General Fund Revenue Detail

Account Number	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26
10-000-001	Taxes Necessary to Balance B	2,397,854	2,412,732	2,439,763	3,150,000	2,550,000
10-000-002	Delinquent Taxes	55,263	42,331	53,000	22,000	53,000
10-000-003	Interest Earned	184,986	293,254	235,000	260,000	230,000
10-000-015	State Liquor Tax	158,629	151,083	145,000	120,000	145,000
10-000-020	State Cigarette Tax	5,878	5,378	6,000	4,000	5,500
10-000-025	State Revenue Sharing	168,636	185,681	206,000	120,000	150,000
10-000-030	Court Fines/Fees/Costs	63,065	46,983	100,000	30,000	100,000
10-000-055	Street Trees (1% of land use	250	320	208	250	200
10-000-060	Business Licenses	15,900	38,160	40,631	36,000	40,000
10-000-065	Planning & Developing Fees	24,730	23,113	58,000	57,000	58,000
10-000-081	CenturyTel Franchise (7%)	7,213	5,183	6,000	7,000	6,000
10-000-082	PUD Franchise (4%)	172,804	219,835	235,000	240,000	240,000
10-000-083	NW Natural Gas Franchise (3%)	94,591	113,875	90,000	108,800	95,000
10-000-084	Garbage Franchise (5%)	76,924	66,828	70,000	83,000	70,000
10-000-085	Cable Franchise (5%)	134,144	72,230	110,000	80,000	90,000
10-000-087	Misc Franchise Fees	0	1,156	2,000	2,500	2,500
10-000-100	Miscellaneous	13,995	23,415	15,000	10,000	15,000
10-000-101	Donations & Grants	435,403	24,167	260,000	0	2,005,500
10-000-102	Police Administrative Fees	10,364	6,562	10,000	11,000	10,000
10-000-105	CET Administrative Fees (4%)	1,708	216	800	250	800
10-000-106	CET School District (96%)	41,000	5,193	225,000	225,000	225,000
10-000-110	Transient Tax 45% Tourism	914	1,681	600	1,000	600

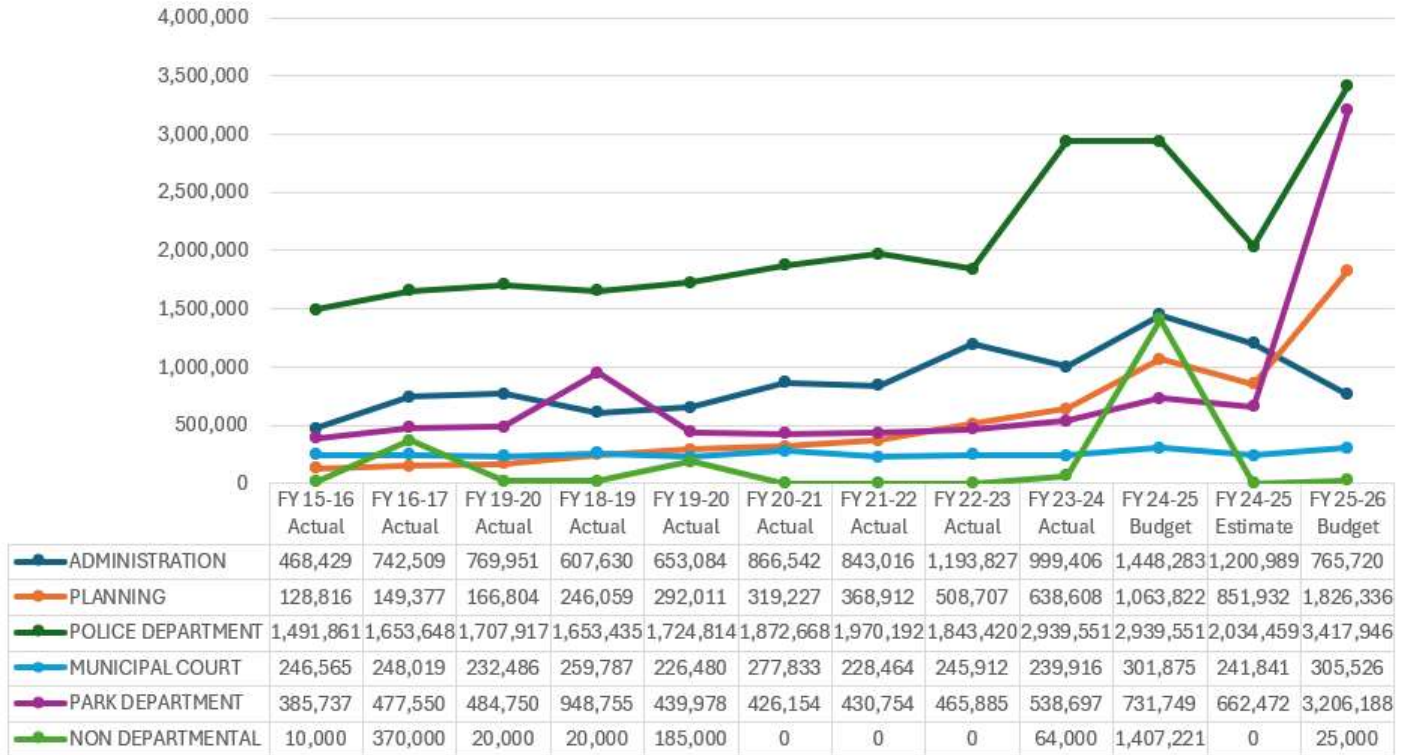
10-000-111	Transient Tax 45% Parks	914	1,650	600	1,000	600
10-000-112	Transient Tax Admin Fee	203	445	100	200	100
10-000-145	Vehicle Sales	0	0	0	0	0
10-000-150	Advance Funding Reimbursement	0	0	0	0	0
10-000-151	Building Loan Proceeds	0	0	0	0	700,000
10-000-161	Parks Misc Revenue	12,185	33,924	12,000	12,000	12,000
10-000-260	Infras Insp and Planning Fees	0	0	172,873	355,000	135,718
10-000-670	Natural Gas Royalties	3,600	5,028	100	0	100
10-000-671	Enterprise Zone Betterment	7,217	0	7,200	0	7,200
10-000-901	Transfer in Municipal Court	8,501	6,696	6,696	6,696	275
10-000-903	Transfer in Building Fund	43,298	0	8,138	8,138	64,775
10-000-915	Transfer in Parks	21,539	16,512	17,852	16,512	1,300
10-000-916	Transfer in Planning Fund	44,863	35,578	30,683	35,578	2,175
10-000-917	Transfer in Street Fund	93,040	58,781	58,550	58,781	1,700
10-000-918	Transfer in Water Fund	138,666	97,996	101,888	97,996	5,450
10-000-919	Transfer in Sewer Fund	160,024	97,771	101,488	97,771	5,450
10-000-920	Transfer in Police	115,216	105,332	123,773	105,332	6,425
10-000-921	Transfer in Street SDC Fund	9,533	0	0	0	2,000
10-000-922	Transfer in Parks SDC Fund	6,708	0	0	0	3,000
10-000-923	Transfer in Storm Drain SDC	2,806	0	52,292	52,292	1,700
10-000-924	Transfer in Water SDC Fund	19,390	0	0	0	7,750
10-000-926	Transfer in Sewer SDC Fund	19,236	0	0	0	2,906
10-000-980	Transfer in Urban Renewal	50,000	50,000	50,004	50,000	50,000
	<b>Total Revenue</b>	<b>4,821,190</b>	<b>4,249,090</b>	<b>5,052,239</b>	<b>5,465,096</b>	<b>6,802,224</b>

## Expenditures

<b>General Fund 10</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>Proposed Budget FY 24-25</b>
<b>Administration</b>	\$ 1,193,827	\$ 999,406	\$1,448,283	\$ 1,200,984	\$ 740,720
<b>Police</b>	1,843,420	2,296,307	2,943,616	2,166,414	3,417,946
<b>Parks &amp; Grounds</b>	465,886	538,697	731,749	614,772	3,206,188
<b>Municipal Court</b>	245,912	239,916	301,875	266,224	305,526
<b>Planning</b>	508,707	638,608	1,063,822	851,932	1,826,336
<b>Non Departmental Transfers</b>	0	64,000	0	0	25,000
<b>Contingency</b>	0	0	1,407,221		1,702,378
<b>Total Expenditures</b>	\$ 4,257,752	\$ 4,776,934	\$7,896,566	\$ 5,100,326	\$ 11,224,094
<b>Other Requirements</b>					
<b>Unappropriated End Fund Bal</b>			\$1,700,000	\$ 1,700,000	\$ 1,700,000
<b>Total with Other Requirements</b>			\$1,700,000	\$ 1,700,000	\$ 12,924,094
<b>Ending available working capital</b>	\$ 6,253,118	\$ 5,757,100	\$ -	\$ 6,121,870	\$ -

Within the General Fund, the City budgets to expend \$11,924,094. These expenditures are budgeted into the following departments: Administration 6.21%, \$740,720, Police 28.66%, \$3,417,946, Parks & Grounds 26.89%, \$3,206,188, Municipal Court 2.56%, \$305,526, Planning 15.32% \$1,826,336, Transfers 0.2%, \$25,000, and Contingency 20.1%, \$2,402,378.

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

### PERCENTAGE OF TIME ALLOCATION:

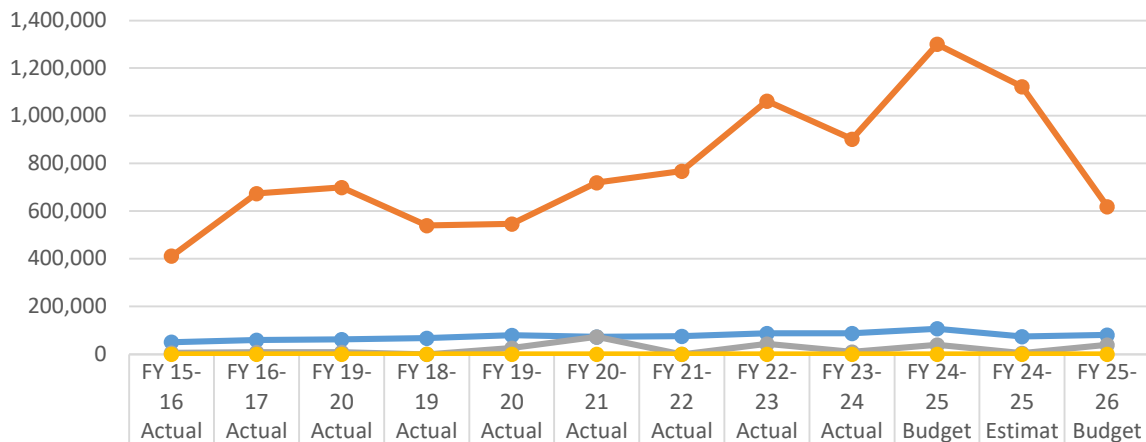
Administration	22-23	23-24	24-25	25-26	Minimum Salary	Maximum Salary
City Manager	10%	10%	10%	10%	57.28	85.96
Finance Administrator/Office Manager	15%	15%	15%	10%	49.95	73.62
Assistant City Manager	0%	0%	0%			
Assistant to City Manager/Planner	10%	10%	10%	4%	36.06	49.77
City Recorder	15%	15%	15%	10%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



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

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

### Administration Department 10 Year History



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



## POLICE DEPARTMENT

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

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

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

### BUDGET NOTES:

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

### PERCENTAGE OF TIME ALLOCATION:

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

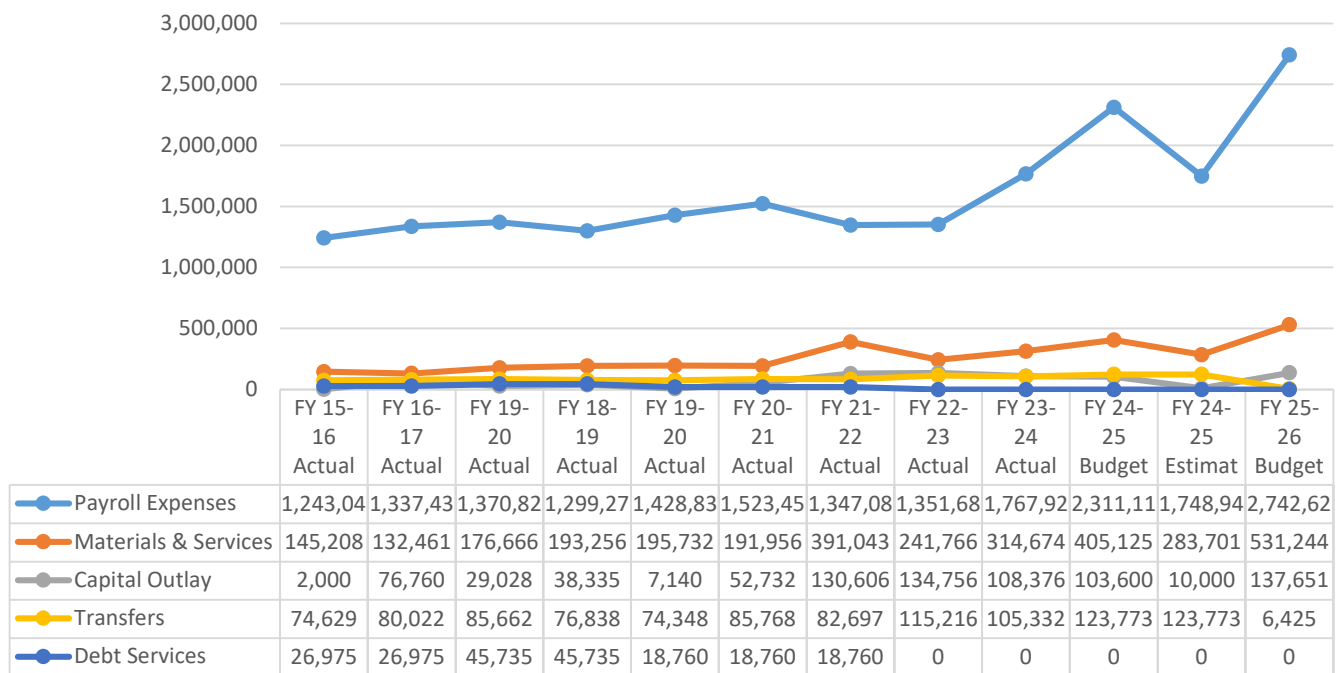


<b>Police Department 10-140</b>					<b>Proposed</b>
<b>Resources</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Estimated FY 24-25</b>	<b>Budget FY 25-26</b>
<b>Current year resources</b>					
Charges for Services	\$ 13,115	\$ 10,364	\$ 10,000	\$ 11,000	\$ -
Grants & Donations				-	-
<b>Total current year resources</b>	\$ 13,115	\$ 10,364	\$ 10,000	\$ 11,000	\$ -
<b>Total resources</b>	\$ 13,115	\$ 10,364	\$ 10,000	\$ 11,000	\$ -
					<b>Proposed</b>
<b>Expenditures</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Estimated FY 24-25</b>	<b>Budget FY 25-26</b>
Personal services	\$ 1,351,682	\$ 1,767,924	\$ 2,311,118	1,748,940	2,742,626
Materials and services	391,043	241,766	387,501	283,701	531,244
Capital outlay	130,606	134,756	135,600	10,000	137,651
Debt service	18,760	0	0	-	-
Transfers	82,697	115,216	105,332	123,773	6,425
<b>Total expenditures</b>	\$ 1,974,788	\$ 2,259,662	\$ 2,939,551	\$ 2,166,414	\$ 3,417,946
<b>Ending working capital</b>					

Police Expense Detail						
Account Number	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26
10-140-107	Department Salaries	770,060	987,515	1,301,597	980,000	1,469,612
10-140-142	Overtime	98,100	113,294	101,521	30,415	90,000
10-140-146	Health Insurance	182,682	214,517	326,862	200,000	457,584
10-140-148	Retirement Benefits	216,397	334,153	431,277	400,000	554,182
10-140-150	Social Security	64,989	84,034	111,336	100,000	127,274
10-140-152	Workers' Compensation	17,454	32,410	38,525	38,525	43,974
10-140-156	Hiring Incentive	2,000	2,000	0	0	0
	<b>Payroll Expenses</b>	<b>1,351,682</b>	<b>1,767,924</b>	<b>2,311,118</b>	<b>1,748,940</b>	<b>2,742,626</b>
10-140-200	Building Maintenance	9,995	538	8,500	3,258	9,100
10-140-202	Equipment Maintenance	1,099	1,882	2,500	5,000	6,000
10-140-203	Maintenance Agreements	11,622	10,415	19,038	18,608	35,180
10-140-204	Vehicle Maintenance	48,573	53,395	78,140	58,973	81,780
10-140-205	Small Equipment	13,827	7,819	13,000	10,000	13,300
10-140-216	Office Supplies	5,668	2,714	8,300	5,500	8,540
10-140-218	Operational Supplies	3,679	2,468	8,100	8,000	8,100

10-140-228	Utilities	28,629	30,718	38,400	27,000	55,222
10-140-230	Contractual/Professional Ser	66,292	105,681	110,400	37,754	96,860
10-140-236	Medical Mandates	3,838	2,992	6,000	5,747	6,000
10-140-238	Insurance	588	13,122	0	0	87,500
10-140-240	Travel/Training	9,714	16,305	35,000	29,150	35,000
10-140-242	Dues/Fees/Subscriptions	18,543	60,619	50,447	60,000	59,442
10-140-244	Publications/Notices/Adverti	1,948	1,149	3,300	2,125	3,300
10-140-252	Uniforms	17,753	4,856	23,000	11,636	24,920
10-140-253	Special Investigations	0	0	1,000	950	1,000
<b>Materials &amp; Services</b>		<b>241,766</b>	<b>314,674</b>	<b>405,125</b>	<b>283,701</b>	<b>531,244</b>
10-140-300	Equipment	113,450	108,376	83,600	10,000	117,651
10-140-311	Equipment Fund	21,307	0	20,000	0	20,000
<b>Capital Outlay</b>		<b>134,756</b>	<b>108,376</b>	<b>103,600</b>	<b>10,000</b>	<b>137,651</b>
10-140-401	Transfer to Unemployment Fun	0	0	0	0	0
10-140-402	Transfer to GF ISF	115,216	105,332	123,773	123,773	6,425
<b>Transfers</b>		<b>115,216</b>	<b>105,332</b>	<b>123,773</b>	<b>123,773</b>	<b>6,425</b>
<b>Total Police Department Expenses</b>		<b>1,843,420</b>	<b>2,296,307</b>	<b>2,943,616</b>	<b>2,166,414</b>	<b>3,417,946</b>

Police Department 10 Year History



<b>POLICE DEPARTMENT CIP</b>					
<b>Project</b>	<b>Amount</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28 and Beyond</b>
Patrol Vehicles with outfitting	320,000	80,000	80,000	80,000	80,000
Evidence Locker Upgrade	32,000	32,000			
Rugged Police Laptop System	5,651	5,651			
<b>Total</b>	<b>357,651</b>	<b>117,651</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</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 residents of Scappoose have enjoyable recreational areas to visit for play and relaxation.

### VISION:

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

### COMPLIANCE WITH COUNCIL PRIORITIES:

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

### BUDGET NOTES:

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

### PERCENTAGE OF TIME ALLOCATION:

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

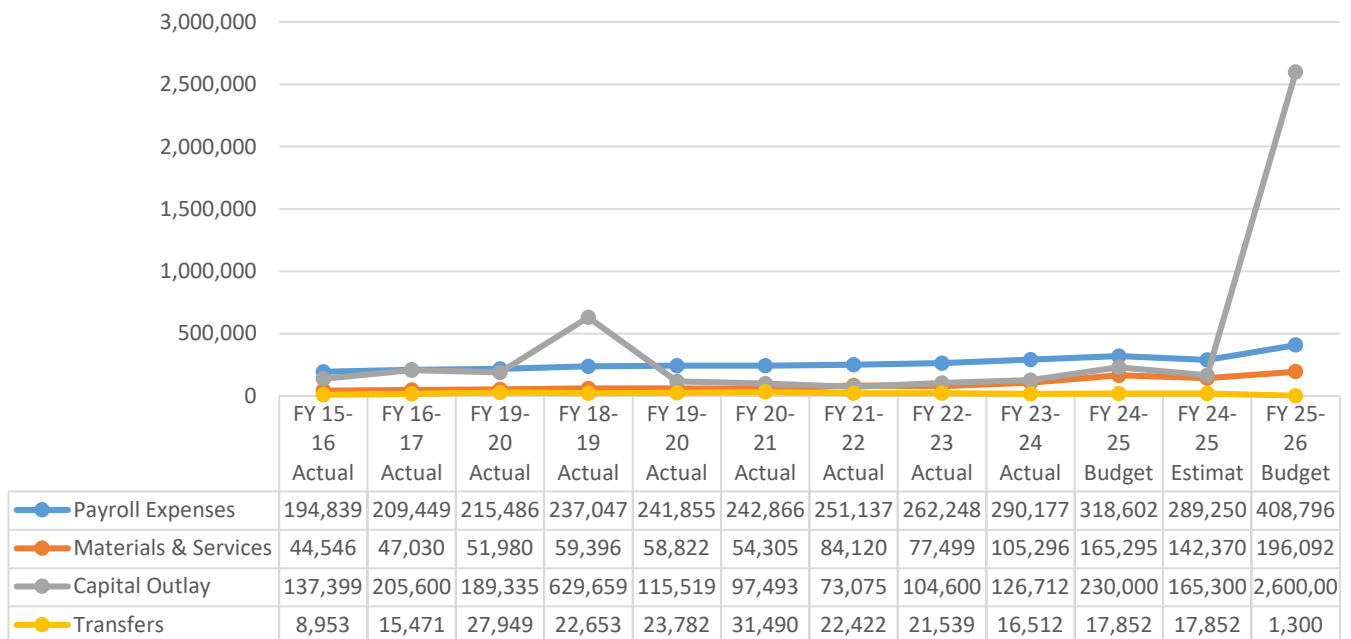
PW Contract Administrator		10%	10%	10%	30.21	46.79
City Engineer	5%	5%	5%	5%	44.51	63.69
Office Administrator Finance	2%	2%	2%	3%	24.14	31.74
TOTAL FTE'S	21.7	21.7	21.7	21.7		

<b><i>Parks 10-160 Draft</i></b>					
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Resources</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>Budget</b>
					<b>FY 25-26</b>
<b>Working capital carryover</b>					
<b>Current year resources</b>					
Charges for Services	12,000	12,000	12,000	12,000	12,000
Intergovernmental	0	0	0	-	1,100,000
<b>Total current year resources</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 1,112,000</b>
<b>Total resources</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 1,112,000</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Expenditures</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>Budget</b>
					<b>FY 25-26</b>
Personal services	\$ 262,248	\$ 290,177	\$ 318,602	289,250	408,796
Materials and services	77,499	105,296	165,295	142,370	196,092
Capital outlay	104,600	126,712	230,000	213,000	2,600,000
Debt service				-	-
Transfers	21,539	16,512	17,852	17,852	1,300
<b>Total expenditures</b>	<b>\$ 465,885</b>	<b>\$ 538,697</b>	<b>\$ 731,749</b>	<b>\$ 662,472</b>	<b>\$ 3,206,188</b>
<b>Future Park Committed Reserves</b>		<b>\$ 50,000</b>	<b>\$ 150,000</b>	<b>150,000</b>	<b>\$ 250,000</b>
<b>Ending working capital</b>					

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

10-160-206	Fuel, Oil, Lube	5,185	6,209	7,275	6,000	6,525
10-160-214	Skate Park Maintenance	0	0	500	0	500
10-160-216	Office Supplies	695	208	1,500	500	1,440
10-160-218	Operational Supplies	14,533	18,325	27,520	27,520	30,750
10-160-228	Utilities	4,821	10,774	8,700	12,000	18,109
10-160-230	Contractual/Profession	23,406	22,992	40,700	35,000	49,168
10-160-231	Contract Employment	0	6,466	20,000	15,000	20,000
10-160-234	Miscellaneous	0	0	0	0	0
10-160-235	Property Taxes	918	1,479	2,000	1,150	1,480
10-160-238	Insurance	0	0	0	0	7,000
10-160-240	Travel/Training	448	1,425	3,000	1,500	2,500
10-160-242	Dues/Fees/Subscriptions	1,488	592	3,900	3,000	3,360
10-160-244	Publications/Notices/Adverti	305	0	1,500	500	1,000
10-160-252	Uniforms/Safety/Equipment	1,705	1,912	4,400	4,000	4,100
10-160-254	Equipment Rental	500	293	5,000	5,000	5,000
<b>Materials &amp; Services</b>		<b>77,499</b>	<b>105,296</b>	<b>165,295</b>	<b>142,370</b>	<b>196,092</b>
10-160-300	Equipment & Upgrades	60,640	56,086	75,000	60,000	1,275,000
10-160-311	Capital Equipment	43,960	20,626	55,000	5,300	25,000
10-160-326	Council Approved Projects	0	50,000	100,000	100,000	1,300,000
<b>Capital Outlay</b>		<b>104,600</b>	<b>126,712</b>	<b>230,000</b>	<b>165,300</b>	<b>2,600,000</b>
10-160-401	Transfer to Unemployment	0	0	0	0	0
10-160-402	Transfer to GF ISF	21,539	16,512	17,852	17,852	1,300
<b>Transfers</b>		<b>21,539</b>	<b>16,512</b>	<b>17,852</b>	<b>17,852</b>	<b>1,300</b>
<b>Parks Department Expense Total</b>		<b>465,885</b>	<b>538,697</b>	<b>731,749</b>	<b>614,772</b>	<b>3,206,188</b>

Parks &amp; Grounds 10 Year History



<b>Parks Fund 5yr CIP</b>						
<b>Project</b>	<b>Amount</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>	<b>FY 29-30</b>
General Park Improvements	500,000	100,000	100,000	100,000	100,000	100,000
Grabhorn Parcel Development	1,500,000	1,250,000	250,000	-	-	-
Parks Capital Equipment	200,000	25,000	50,000	40,000	50,000	35,000
Future Park Saving	500,000	100,000	100,000	100,000	100,000	100,000
<b>Total</b>	<b>2,700,000</b>	<b>1,475,000</b>	<b>500,000</b>	<b>240,000</b>	<b>250,000</b>	<b>235,000</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 reduce the number of outstanding uncollected citations.

### COMPLIANCE WITH COUNCIL GOALS:

Assist Administration Department in ensuring Council goals are met.

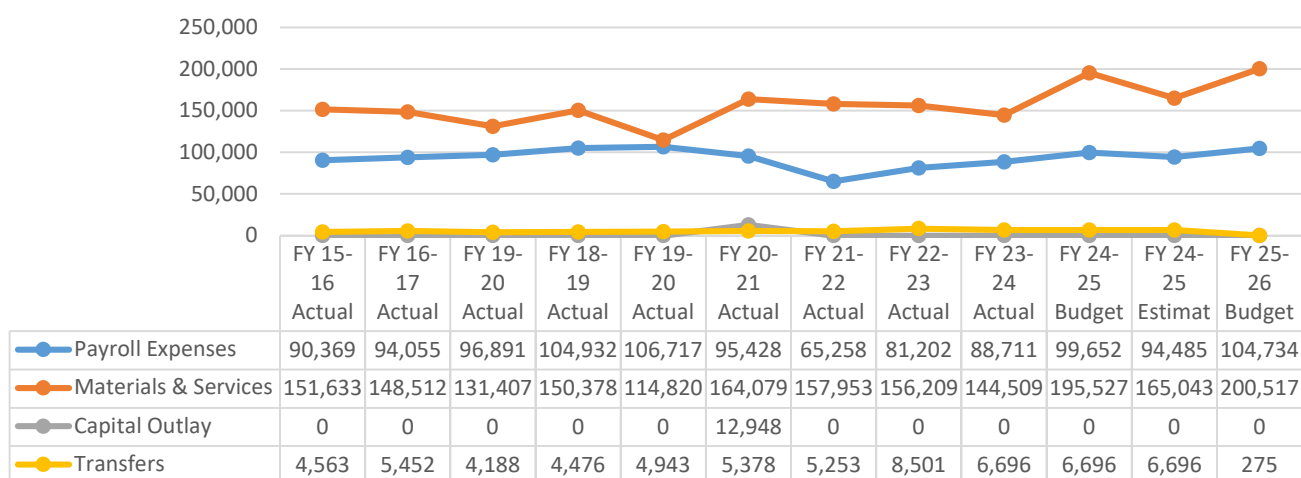
### BUDGET NOTES:

The Municipal Court's budget is \$305,526. Within that budget, \$104,734 is budgeted for personnel services costs and \$112,917 is budgeted for materials and services. Of that amount, contractual services for the Judge, court appointed Attorneys and Prosecuting Attorney represent the majority. The second largest expenditure in the materials & services is assessments at \$30,000. There will be \$275.00 transferred to the Administration Department.

### PERCENTAGE OF TIME ALLOCATION:

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

Municipal Court 10 Year History





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

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

10-150-242	Dues/Fees/Subscriptions	604	406	965	125	925
10-150-244	Publications/Notices/Adverti	305	0	810	0	410
10-150-248	Jail/Jury	0	0	100	15	100
10-150-250	Assessments	17,588	7,681	30,000	7,500	30,000
	<b>Materials &amp; Services</b>	<b>156,209</b>	<b>144,509</b>	<b>195,527</b>	<b>165,043</b>	<b>200,517</b>
10-150-344	Computer Hardware & Software	0	0	0	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10-150-401	Transfer to Unemployment	0	0	0	0	0
10-150-402	Transfer to GF ISF	8,501	6,696	6,696	6,696	275
	<b>Transfers</b>	<b>8,501</b>	<b>6,696</b>	<b>6,696</b>	<b>6,696</b>	<b>275</b>
	<b>Total Municipal Court Expenses</b>	<b>245,912</b>	<b>239,916</b>	<b>301,875</b>	<b>266,224</b>	<b>305,526</b>



## PLANNING DEPARTMENT

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

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

### BUDGET NOTES:

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

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

### PERCENTAGE OF TIME ALLOCATION:

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

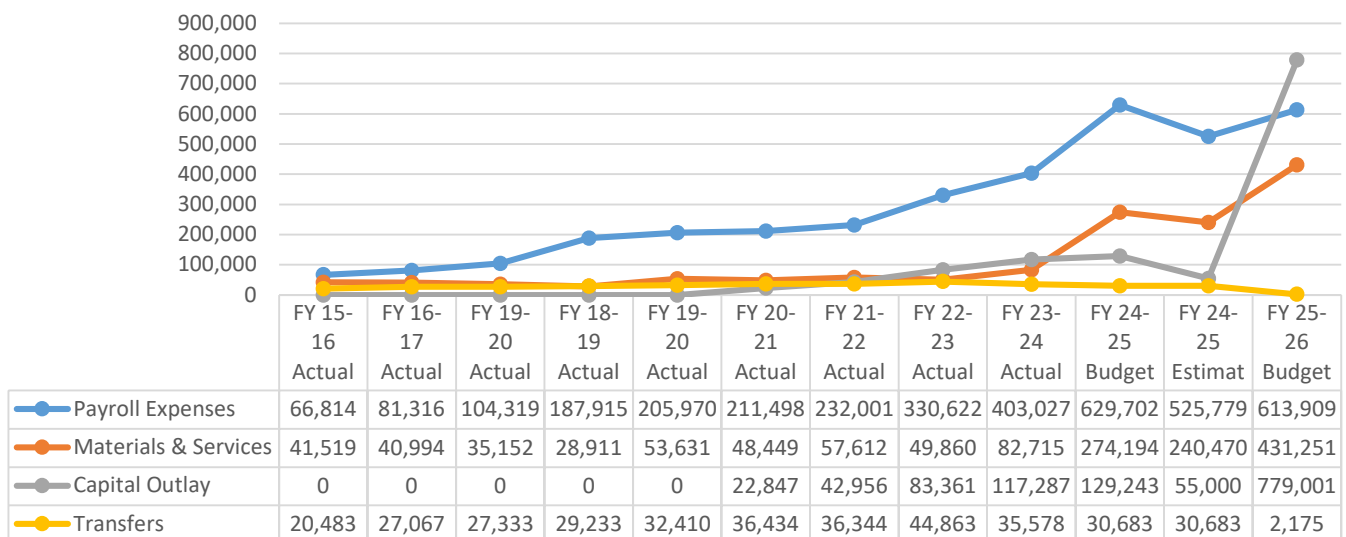


<b>Planning Department 10-120</b>					<b>Proposed</b>
<b>Resources</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Estimated FY 24-25</b>	<b>Budget FY 25-26</b>
<b>Working capital carryover</b>					
<b>Current year resources</b>					
Charges for Services	42,075	190,662	231,081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

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

10-120-230	Contractual/Professional	34,331	63,390	161,400	210,000	214,116
10-120-234	Miscellaneous	413	0	0	0	0
10-120-238	Insurance	0	2,301	0	0	7,000
10-120-240	Travel/Training	2,420	7,977	9,600	7,000	9,000
10-120-242	Dues/Fees/Subscriptions	1,691	1,881	2,770	2,770	2,830
10-120-244	Publications/Notices/Adverti	1,491	1,342	9,860	2,000	9,860
10-120-245	Matching Grant Fund	0	0	0	0	120,000
<b>Materials &amp; Services</b>		<b>49,860</b>	<b>82,715</b>	<b>274,194</b>	<b>240,470</b>	<b>431,251</b>
10-120-300	Equipment	0	0	0	0	40,000
10-120-314	Council Approved Projects	83,361	117,287	129,243	55,000	739,001
<b>Capital Outlay</b>		<b>83,361</b>	<b>117,287</b>	<b>129,243</b>	<b>55,000</b>	<b>779,001</b>
10-120-401	Transfer to Unemployment	0	0	0	0	0
10-120-402	Transfer to GF ISF	44,863	35,578	30,683	30,683	2,175
<b>Transfers</b>		<b>44,863</b>	<b>35,578</b>	<b>30,683</b>	<b>30,683</b>	<b>2,175</b>
<b>Total Planning Expenses</b>		<b>508,707</b>	<b>638,608</b>	<b>1,063,822</b>	<b>851,932</b>	<b>1,826,336</b>

Planning Department 10 Year History


**PLANNING DEPARTMENT CIP**

Project	Amount	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29 and Beyond
50 Year Plan	328,954	83,361	117,287	55,000	39,001	
Building & Remodel	875,000	875,000				
New Vehicle	40,000	40,000	-			
<b>Total</b>	<b>1,243,954</b>	<b>998,361</b>	<b>117,287</b>	<b>55,000</b>	<b>39,001</b>	<b>-</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:

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

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

## LAW ENFORCEMENT ASSESSMENTS FUND 94

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives

Donut Day

Halloween Safety

Tip a Cop

Special Olympics Torch Run

Maintain community safety

National Night Out

Ice Cream Social

Citizen Academy

Suicide Prevention Walk

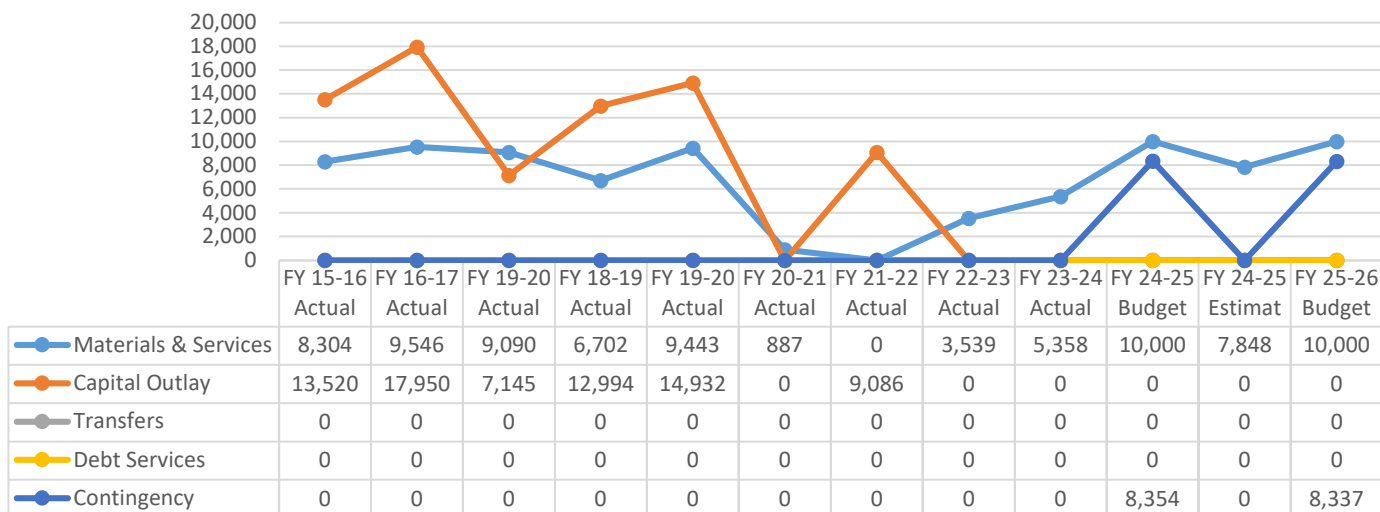
School supply donation drop site

Safety equipment for Officers in the field

### BUDGET NOTES:

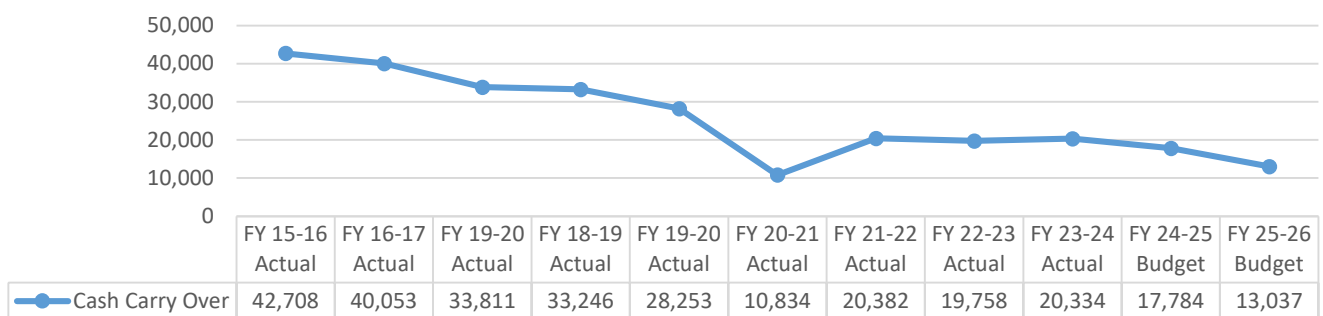
This year there is working capital carryover of \$13,037. The fund anticipates intergovernmental revenue of \$5,000 and interest income of \$300. Total fund resources are estimated at \$18,337. The fund anticipates spending \$10,000 on training activities and equipment. The fund has a contingency of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

Law Enforcement 10 Year History



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

Law Enforcement 10 Year Fund Balance History



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

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

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 andBeyond
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## WATTS HOUSE FUND 62

### PURPOSE:

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

### VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

### FUND OBJECTIVES:

Maintain fiscal responsibility on behalf of the community.

### BUDGET NOTES:

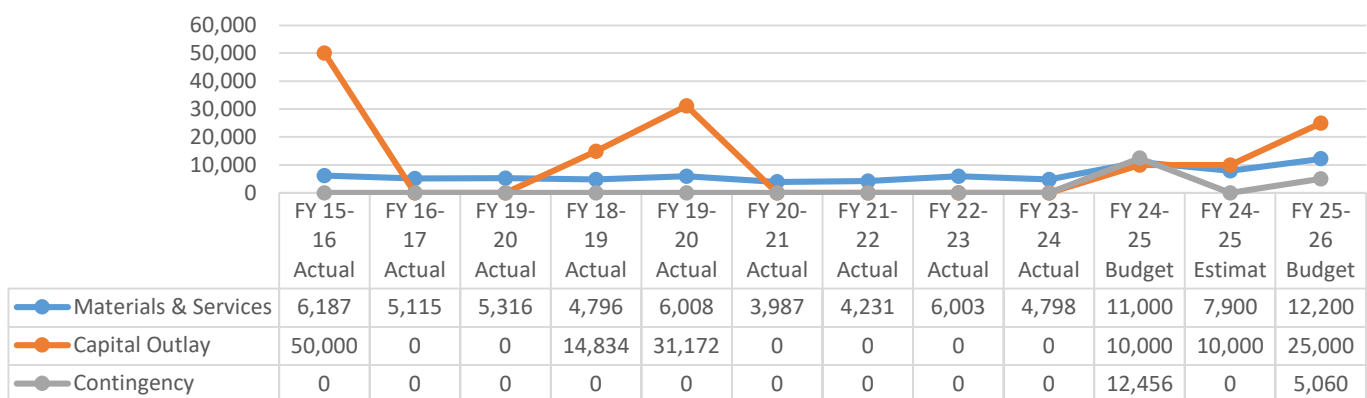
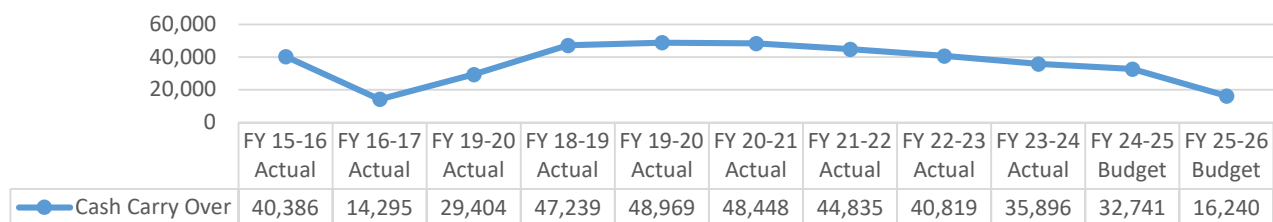
This year has a beginning working cash carry over of \$16,240, anticipated revenue of \$1,020 in interest and a transfer from the General fund in the amount of \$25,000. Total fund resources are estimated at \$42,260. The fund anticipates spending \$12,200 for materials and services. In capital outlay,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

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



**Watts House Expense Detail**

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

**Watts House Fund 10 Year History****Watts House 10 Year Fund Balance History****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. PEG fees were removed from the current Comcast franchise agreement so no additional funds have been received since July 2024.

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL GOALS:

Continue to develop a stronger communication plan.

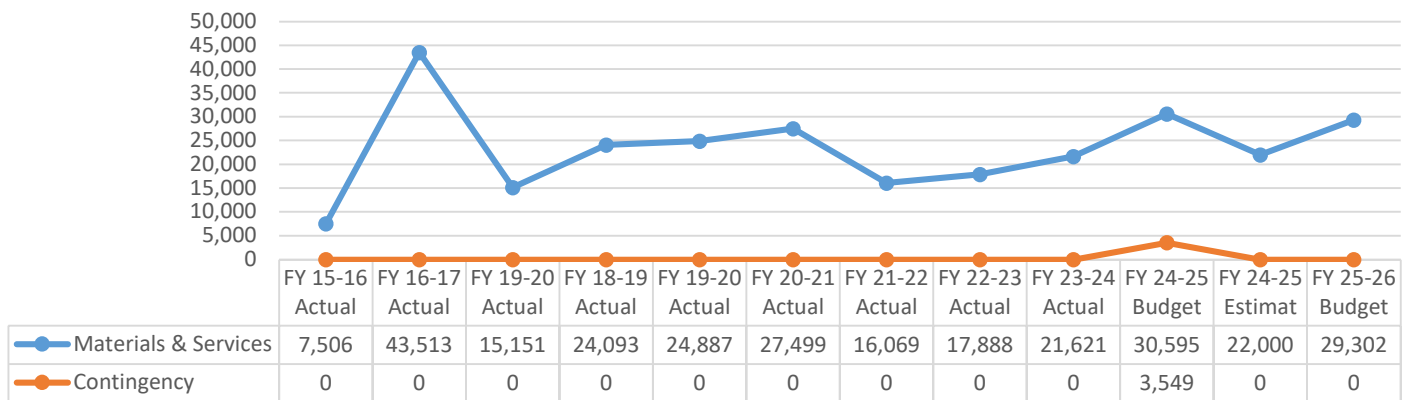
### BUDGET NOTES:

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

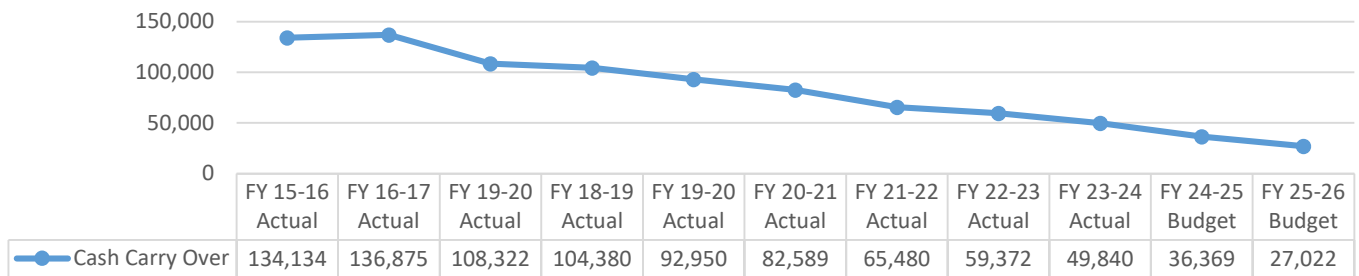
<b><i>PEG Fee Fund 61</i></b>					
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Resources</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>Budget FY 25-26</b>
Working capital carryover	\$ 59,372	\$ 51,660	\$ 31,864	\$ 41,922	\$ 27,022
<b>Current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

PEG Fee Fund Expense Detail						
Account Number	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26
61-610-205	Small Equipment	0	0	0	0	0
61-610-228	Utilities	0	0	0	0	0
61-610-230	Contractual/Professional	0	0	0	0	0
61-610-242	Dues Fees & Subscriptions	17,888	21,621	30,595	22,000	29,302
	<b>Materials &amp; Services</b>	<b>17,888</b>	<b>21,621</b>	<b>30,595</b>	<b>22,000</b>	<b>29,302</b>
61-610-600	Contingency	0	0	3,549	0	0
	<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>3,549</b>	<b>0</b>	<b>0</b>
<b>PEG Fee Fund Expense Total</b>		<b>17,888</b>	<b>21,621</b>	<b>34,144</b>	<b>22,000</b>	<b>29,302</b>

PEG Fee Fund 10 Year History



PEG Fee 10 Year Fund Balance History





## BUILDING FUND 13

### PURPOSE:

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

### VISION FOR THE YEAR:

The Building Department estimates that 37 single-family home permits could be issued this year. In addition, we anticipate one new commercial building, and a self-storage facility could be issued permits.

### COMPLIANCE WITH COUNCIL GOALS:

Provide support to ongoing City projects.

### BUDGET NOTES:

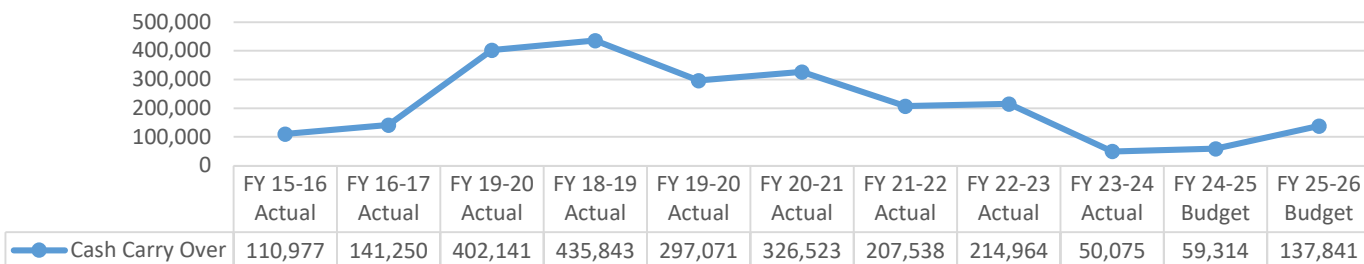
The City will continue partnering with Columbia County to provide Building Official services for the upcoming fiscal year.

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

### PERCENTAGE OF TIME ALLOCATION:

Building Department	22-23	23-24	24-25	25-26	Minimum Salary	Maximum Salary
Building Official	100%	0%	0%	0%		
City Recorder	3%	3%	3%	3%	33.77	49.77
Finance Administrator/Office Manager	3%	3%	3%	3%	49.95	73.61
Office Administrator CDC	50%	40%	40%	50%	24.14	31.74
Office Administrator Finance	2%	2%	2%	3%	24.14	31.74
City Manager	4%	4%	4%	5%	59.00	85.96
Assistant to City Manager. Planner	4%	4%	4%	2%	30.21	42.61
TOTAL FTE's	1.66	1.66	0.56	0.68		

Building Fund 10 Year Fund Balance History



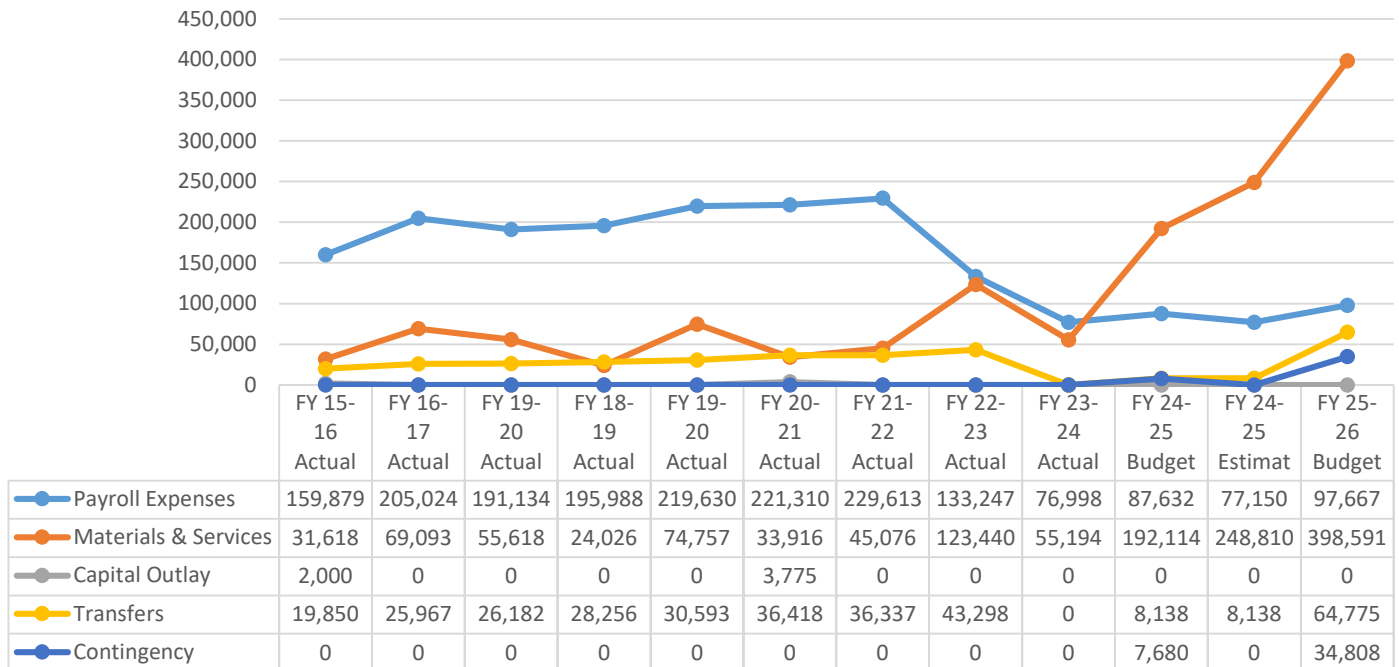


<b>Building Fund 13</b>					
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Resources</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>24-25</b>	<b>25-26</b>
<b>Working capital carryover</b>	\$ 214,964	\$ 50,075	\$ 54,908	\$ 59,313	\$ 137,841
<b>Current year resources</b>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

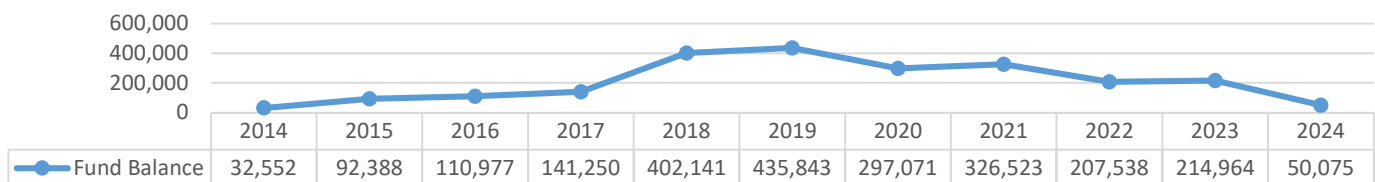
<b>Building Fund Expense Detail</b>						
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Estimate FY 24-25</b>	<b>Budget FY 25-26</b>
13-130-107	Department Salaries	81,434	45,309	49,120	46,200	49,553
13-130-142	Overtime	2,158	492	1,864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

13-130-244	Publications/Notices/Adverti	0	20	300	50	300
13-130-252	Uniforms & Safety Equipment	24	21	0	0	100
13-130-254	Equipment Rental	0	0	0	0	0
<b>Materials &amp; Services</b>		<b>123,440</b>	<b>55,194</b>	<b>192,114</b>	<b>248,810</b>	<b>398,591</b>
13-130-300	Equipment	0	0	0	0	0
13-130-311	Equipment Replacement	0	0	0	0	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13-130-416	Transfer to General Fund	43,298	0	8,138	8,138	64,775
13-130-418	Transfer to Unemployment	0	0	0	0	0
<b>Transfers</b>		<b>43,298</b>	<b>0</b>	<b>8,138</b>	<b>8,138</b>	<b>64,775</b>
13-130-600	Contingency	0	0	7,680	0	34,808
<b>Contingency</b>		<b>0</b>	<b>0</b>	<b>7,680</b>	<b>0</b>	<b>34,808</b>
<b>Building Fund Expense Total</b>		<b>299,985</b>	<b>132,192</b>	<b>295,564</b>	<b>334,098</b>	<b>595,841</b>

Building Fund 10 Year History



Building 10 Year Fund Balance History



## STREET FUND 20

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL PRIORITIES:

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

### FUND OBJECTIVES:

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

### BUDGET NOTES:

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

### PERCENTAGE OF TIME ALLOCATION:

Street Fund	22-23	23-24	24-25	25-26	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	49.95	73.62
Utility Supervisor	10%	10%	10%	10%	38.74	63.37
Utility/Parks Worker I	20%	20%	20%	20%	21.78	24.79
Utility/Parks Worker II	130%	120%	120%	120%	26.69	35.1
Utility/Parks Worker III	20%	20%	20%	20%	29.43	38.68
City Manager	5%	5%	5%	7%	59.00	85.96
City Recorder	5%	5%	5%	15%	33.77	49.77
Finance Administrator/Office Manager	5%	5%	5%	15%	49.95	73.62

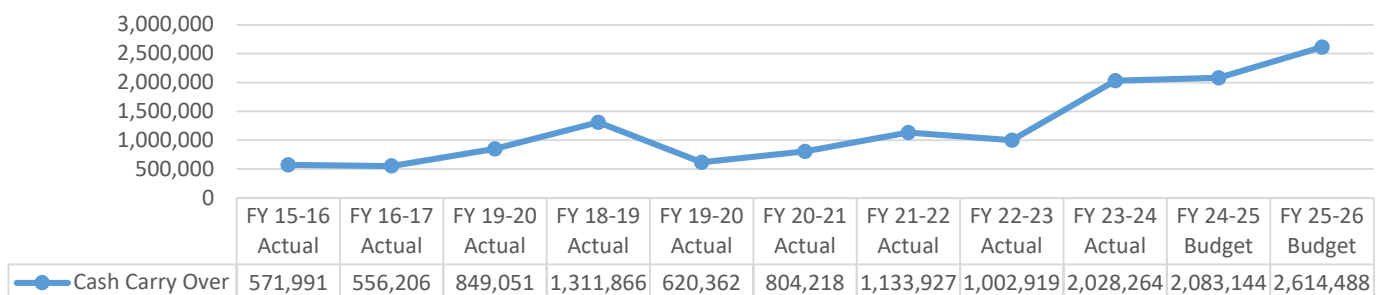
Office Administrator Utility	0%	0%	0%	2%	21.14	27.79
Assistant to City Manager/Planner	5%	5%	5%	2%	30.21	49.77
PW Contract Administrator		10%	10%	10%	30.21	46.79
City Engineer	5%	5%	5%	5%	44.51	63.69
Office Administrator Finance	2%	2%	2%	2%	24.14	31.74
<b>TOTAL FTE'S</b>	<b>21.7</b>	<b>21.7</b>	<b>21.7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

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

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

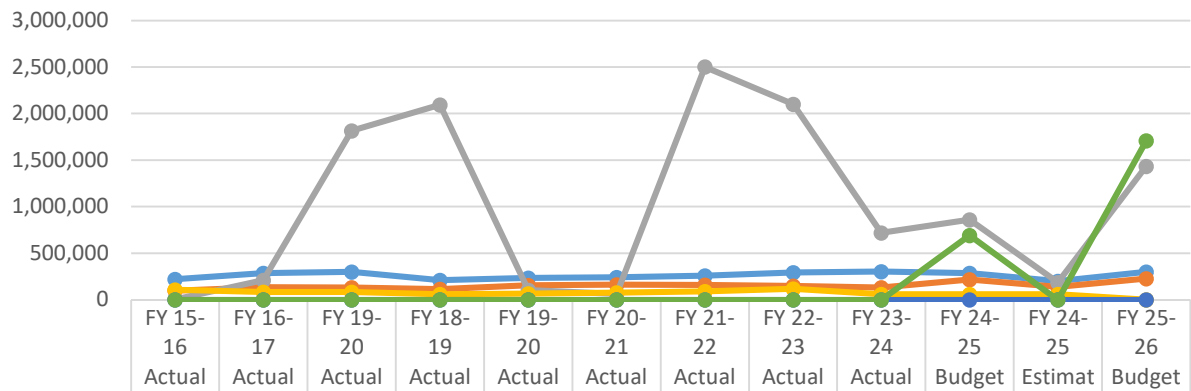
20-200-200	Building/Facilities Maintena	2,242	1,842	4,000	3,000	4,000
20-200-201	Building Lease	0	0	0	0	2,450
20-200-202	Equipment Maintenance	6,503	782	9,500	4,000	7,500
20-200-203	Maintenance Agreements	541	557	1,690	1,500	6,030
20-200-204	Vehicle Maintenance	731	496	2,000	1,000	2,000
20-200-205	Small Equipment	1,404	1,159	4,500	2,500	4,000
20-200-206	Fuel/Oil/Lube	2,740	2,523	5,150	3,000	4,650
20-200-208	Street Maintenance	4,516	9,909	22,000	12,000	20,000
20-200-210	Street Light Maintenance	8,170	7,240	10,200	3,000	6,000
20-200-212	Sign Maintenance	9,586	1,144	13,125	5,000	9,000
20-200-216	Office Supplies	1,694	152	1,500	1,000	1,740
20-200-218	Operational Supplies	3,499	7,422	20,000	10,000	10,000
20-200-227	Electrical Operations	33,983	36,455	48,000	45,000	48,000
20-200-228	Utilities	4,010	3,175	7,200	5,000	7,609
20-200-230	Contractual/Professional	58,625	21,177	33,050	22,000	25,918
20-200-231	Contract Employment	0	29,178	10,000	10,000	10,000
20-200-234	Miscellaneous	255	0	0	0	0
20-200-235	Property Tax	1,183	1,092	1,500	1,442	1,500
20-200-238	Insurance	0	0	0	0	38,500
20-200-240	Travel/Training	3,752	4,378	6,000	4,000	5,500
20-200-242	Dues/Fees/Subscriptions	1,237	980	6,750	1,000	4,750
20-200-244	Publications/Notices/Adverti	2,104	0	3,000	1,000	1,500
20-200-252	Uniforms/Safety	465	1,015	3,300	2,500	3,300
20-200-254	Equipment Rental	500	871	5,000	1,000	5,000
<b>Materials &amp; Services</b>		<b>147,738</b>	<b>131,547</b>	<b>217,465</b>	<b>138,942</b>	<b>228,947</b>
20-200-300	Equipment	18,519	20,084	50,000	30,000	50,000
20-200-305	Street Improvements	2,082,522	676,904	760,000	150,000	1,260,000
20-200-311	Equipment Replacement	0	20,626	50,000	5,000	125,000
	Capital Outlay	2,101,040	717,615	860,000	185,000	1,435,000
20-200-410	Transfer to GF ISF	93,040	58,781	58,550	57,470	1,700
20-200-412	Transfer to Foot Paths	25,000	0	0	0	0
20-200-418	Transfer to Unemployment	0	0	0	0	0
<b>Transfers</b>		<b>118,040</b>	<b>58,781</b>	<b>58,550</b>	<b>57,470</b>	<b>1,700</b>
20-200-600	Contingency	0	0	689,778	0	1,707,382
<b>Contingency</b>		<b>0</b>	<b>0</b>	<b>689,778</b>	<b>0</b>	<b>1,707,382</b>
<b>Street Fund Total Expense</b>		<b>2,657,865</b>	<b>1,211,382</b>	<b>2,111,669</b>	<b>582,462</b>	<b>3,672,622</b>

Street Fund 10 Year Fund Balance History





### Street Fund 10 Year History



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

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

### FUND OBJECTIVES:

Continue Sidewalk Improvement and Repair Program

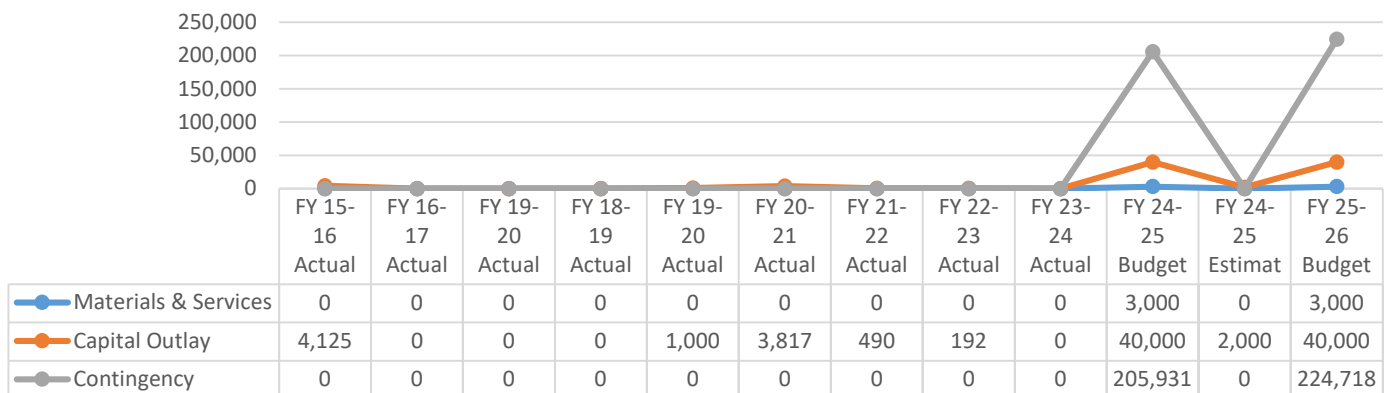
### BUDGET NOTES:

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

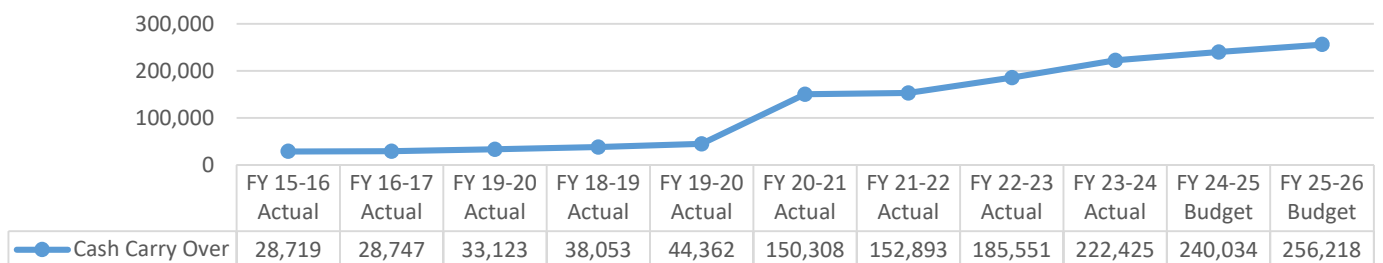
<i>Foot Paths &amp; Bicycle Trails Fund 25</i>					Proposed
Resources	Actual FY22-23	Actual FY23-24	Budget FY 24-25	Estimated FY 24-25	Budget FY 25-26
<b>Working capital carryover</b>	\$ 185,551	\$ 222,425	\$ 237,431	\$ 240,033	\$ 256,218
<b>Current year resources</b>					
Interest	5,787	11,207	5,000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

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

Foot Paths &amp; Bicycle Trails 10 Year History



Foot Paths &amp; Bicycle Trails 10 Year History



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

## STORMWATER DRAINAGE FUND 26

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL PRIORITIES:

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

### FUND OBJECTIVES:

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

### BUDGET NOTES:

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

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

### PERCENTAGE OF TIME ALLOCATION:

Storm Drainage Fund	22-23	23-24	24-25	25-26	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	49.95	73.62
Utility Supervisor	10%	10%	10%	10%	38.74	63.37
Utility/Parks Worker I	20%	20%	20%	50%	21.78	24.79
Utility/Parks Worker II	130%	120%	120%	35%	26.69	35.1
Utility/Parks Worker III	20%	20%	20%	20%	29.43	38.68
City Manager	5%	5%	5%	8%	59.00	85.96
City Recorder	5%	5%	5%	5%	33.77	49.77
Finance Administrator/Office Manager	5%	5%	5%	5%	49.95	73.62
Office Administrator Utility	0%	0%	0%	25%	21.14	27.79
Assistant to City Manager/Planner	5%	5%	5%	2%	30.21	49.77
PW Contract Administrator		10%	10%	10%	30.21	46.79
City Engineer	5%	5%	5%	10%	44.51	63.69
Office Administrator Finance	2%	2%	2%	14%	24.14	31.74
TOTAL FTE'S	21.7	21.7	21.7	20.4		

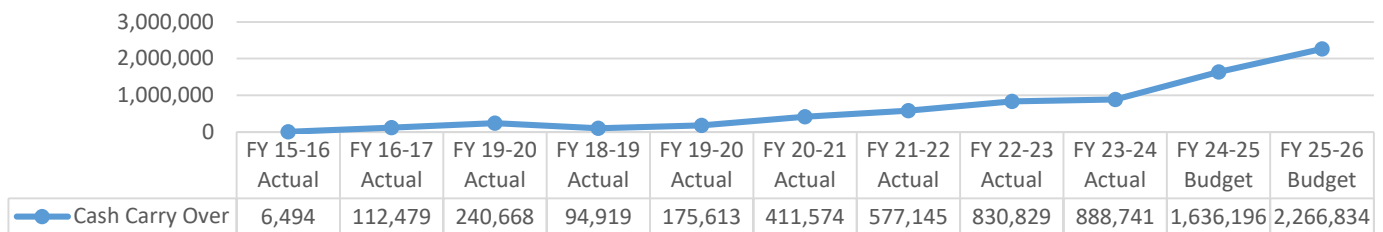
<b>Storm Drainage Fund 26</b>					Proposed
Resources	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Budget FY 25-26
Working capital carryover	\$ 830,829	\$ 888,741	\$ 1,597,635	\$ 1,636,196	\$ 2,266,834
Current year resources					
Interest	\$ 23,448	\$ 57,731	\$ 35,000	86,700	\$ 35,000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

<b>Storm Drainage Expense Detail</b>						
Account Number	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26
26-260-107	Department Salaries	70,577	76,874	224,321	125,000	180,977
26-260-142	Overtime	112	324	5,915	50	1,000
26-260-146	Health Insurance	14,966	15,078	70,009	22,270	60,473
26-260-148	Retirement Benefits	19,223	21,385	69,775	41,000	62,463
26-260-150	Social Security	5,321	5,881	18,419	11,000	14,912
26-260-152	Workers Compensation	1,055	2,466	10,050	3,000	4,779
	<b>Payroll Expenses</b>	<b>111,253</b>	<b>122,007</b>	<b>398,489</b>	<b>202,320</b>	<b>324,604</b>
26-260-200	Building/Facilities Maintenance	0	1,816	4,000	2,000	2,000
26-260-201	Building Lease	0	0	0	0	2,450
26-260-202	Equipment Maintenance	2,800	12,281	35,500	15,000	38,500
26-260-203	Maintenance Agreements	1	579	1,690	1,000	6,030
26-260-204	Vehicle Maintenance	37	749	2,000	1,000	2,000
26-260-205	Small Equipment	68	2,188	7,000	5,000	6,500
26-260-206	Fuel, Oil & Lube	3,802	5,020	9,150	5,500	6,650
26-260-208	Storm Drain Maintenance	3,286	3,546	13,875	13,875	14,625
26-260-216	Office Supplies	0	37	1,500	500	1,740
26-260-217	Utility Billing Costs	12	9,344	12,900	11,500	13,200
26-260-218	Operational Supplies	209	2,493	20,000	5,000	20,000

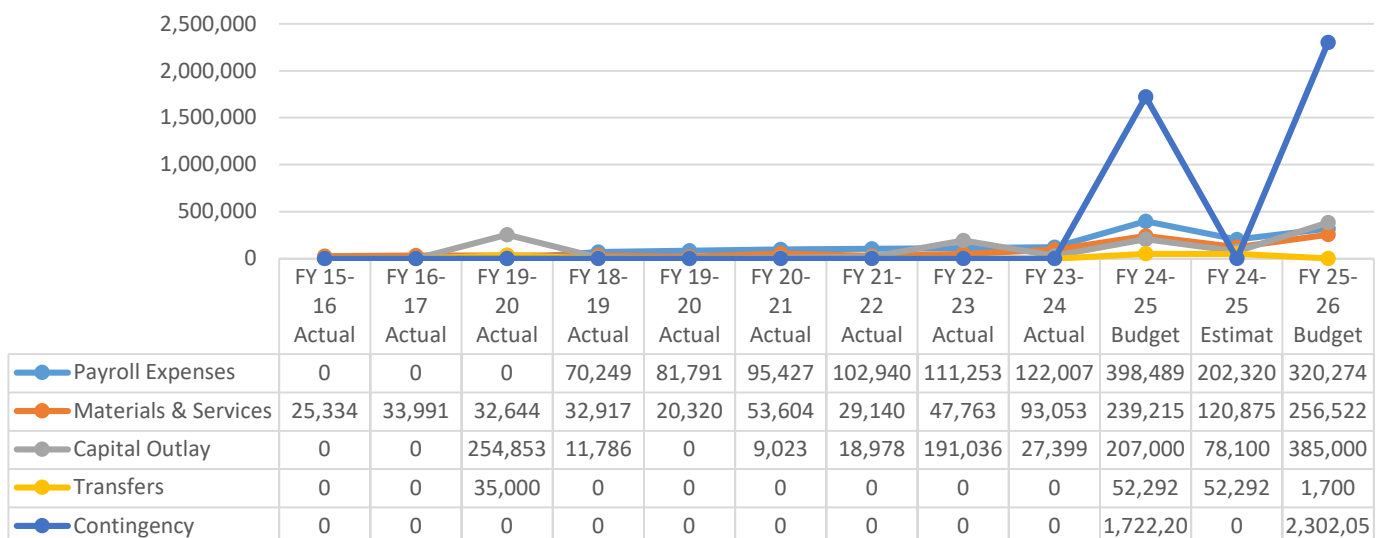


26-260-228	Utilities	0	1,029	9,000	5,000	7,609
26-260-230	Contractual/Professional	33,498	22,409	76,750	31,000	65,668
26-260-231	Contract Employment	0	24,935	10,000	10,000	10,000
26-260-235	Property Tax	0	0	500	0	500
26-260-238	Insurance	0	0	0	0	38,500
26-260-240	Travel/Training	0	1,483	10,500	5,000	5,500
26-260-242	Dues/Fees/Subscriptions	3,936	4,130	15,550	5,000	6,250
26-260-244	Publications/Notices/Adverti	116	0	1,500	500	1,500
26-260-252	Uniforms & Safety Equipment	0	1,015	5,800	3,500	5,300
26-260-254	Equipment Rental	0	0	2,000	500	2,000
	<b>Materials &amp; Services</b>	<b>47,763</b>	<b>93,053</b>	<b>239,215</b>	<b>120,875</b>	<b>256,522</b>
26-260-300	Equipment Upgrades	14,009	6,772	10,000	2,000	10,000
26-260-305	Storm Drainage Improvements	17,372	0	197,000	75,000	350,000
26-260-311	Equipment Replacement	159,655	20,626	0	1,100	25,000
	<b>Capital Outlay</b>	<b>191,036</b>	<b>27,399</b>	<b>207,000</b>	<b>78,100</b>	<b>385,000</b>
26-260-411	Transfer to General Fund ISF	0	0	52,292	52,292	1,700
	<b>Transfers</b>	<b>0</b>	<b>0</b>	<b>52,292</b>	<b>52,292</b>	<b>1,700</b>
26-260-600	Contingency	0	0	1,722,207	0	2,302,053
	<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>1,722,207</b>	<b>0</b>	<b>2,302,053</b>
<b>260</b>	<b>STORM DRAINAGE FUND</b>	<b>350,053</b>	<b>242,458</b>	<b>2,619,203</b>	<b>453,587</b>	<b>3,269,879</b>

### Storm Drainage 10 Year Fund Balance History



### Storm Drainage 10 Year History



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

## STORMWATER DRAINAGE SDC FUND 28

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL PRIORITIES:

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

### FUND OBJECTIVES:

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

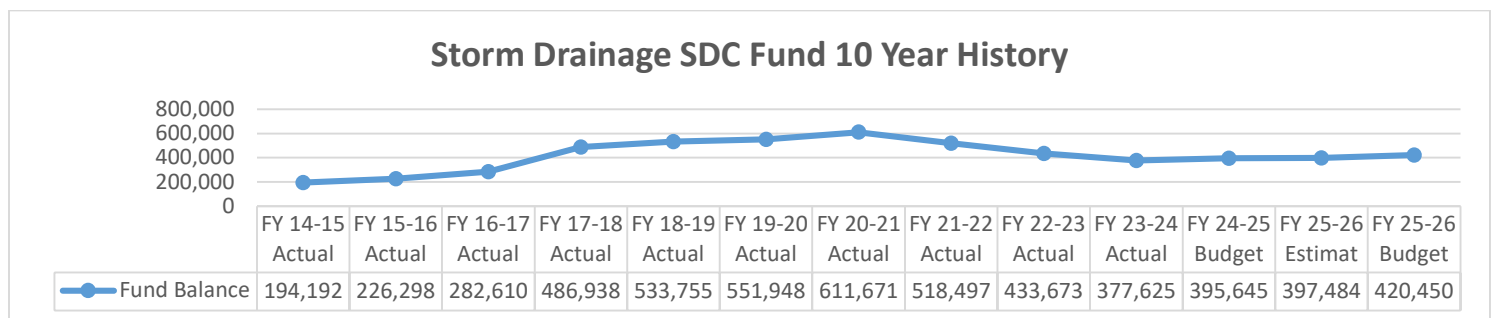
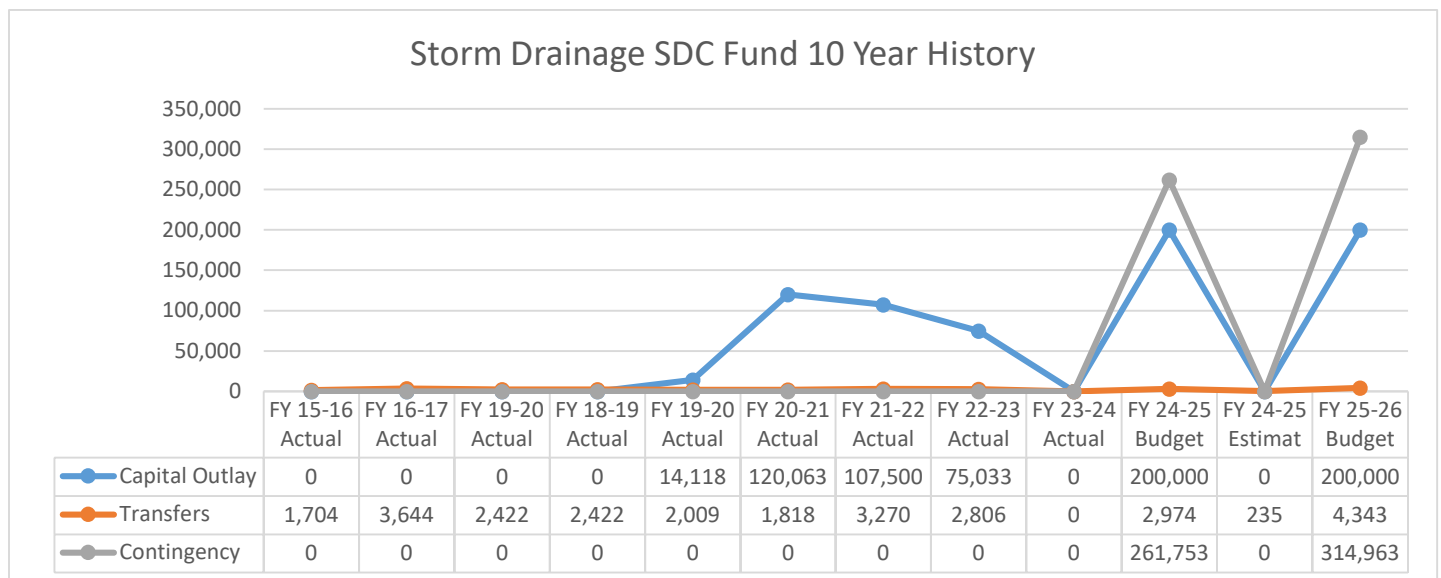
### BUDGET NOTES:

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

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

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

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



STORM DRAINAGE SDC 5yr CIP						
Project	Amount	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Stormwater Projects	1,000,000	200,000	100,000	100,000	100,000	100,000
<b>Total</b>	<b>1,000,000</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 PRIORITIES:**

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

**FUND OBJECTIVES:**

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

**BUDGET NOTES:**

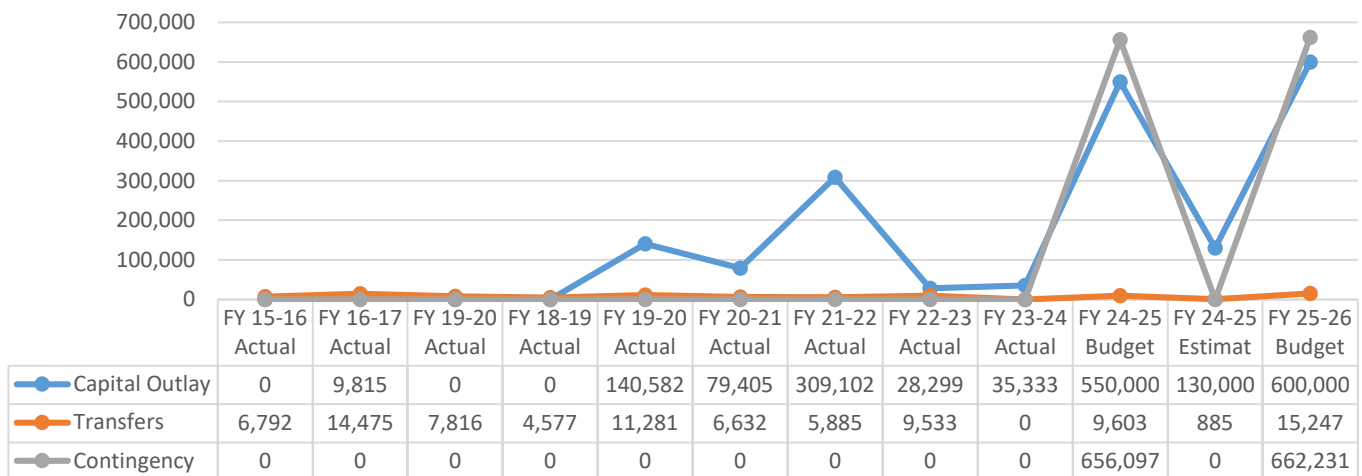
The Street SDC fund is projected to have a beginning cash balance \$937,531. The fund anticipates a collection of SDC revenue of \$304,947 and interest revenue of \$35,000. Current year resources total \$339,947 making the total estimated fund resources at \$1,277,478. The proposed expenditures for the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

<b>Street SDC Fund 30</b>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 22-23	FY 23-24	FY 24-25	FY 24-25	Budget FY 25-26
<b>Working capital carryover</b>	\$ 822,178	\$ 990,765	\$ 988,646	\$ 1,007,967	\$ 937,531
<b>Current year resources</b>					
Interest	\$ 24,164	\$ 47,610	\$ 35,000	\$ 42,750	\$ 35,000
Intergovernmental				-	-
System development charges	182,255	4,924	192,054	17,700	304,947
Transfers					0
<b>Total current year resources</b>	\$ 206,419	\$ 52,534	\$ 227,054	\$ 60,450	\$ 339,947
<b>Total resources</b>	\$ 1,028,597	\$ 1,043,299	\$ 1,215,700	\$ 1,068,417	\$ 1,277,478
					<b>Proposed</b>
<b>Expenditures</b>	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Budget FY 25-26
Material & services					
Capital outlay	28,299	35,333	550,000	130,000	600,000
Debt Service	-	-	-	-	-
Transfers	9,533	-	9,603	885	15,247
Contingency			656,097		662,231
<b>Total expenditures</b>	\$ 37,832	\$ 35,333	\$ 1,215,700	\$ 130,885	\$ 1,277,478
<b>Ending working capital</b>	\$ 990,765	\$ 1,007,966	\$ -	\$ 937,532	\$ -

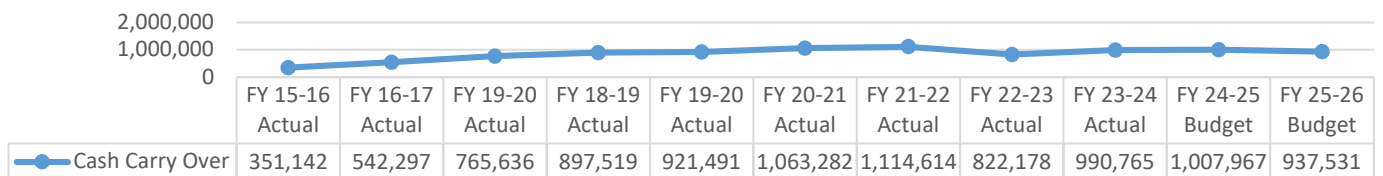


Street SDC Expense Detail					
Account Number	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Budget FY 25-26
30-300-312	Council Approved Projects	0	11,029	50,000	5,000
30-300-314	Street Extra Capacity Improv	28,299	24,304	500,000	125,000
	<b>Capital Outlay</b>	<b>28,299</b>	<b>35,333</b>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

Street SDC Fund 10 Year History



Street SDC Fund 10 Year Fund Balance History



### STREET SDC 5yr CIP

Project	Amount	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
JP West Improvements	300,000	-	-	-	300,000	-
SE 3rd Place Sidewalks	300,000	300,000	-	-	-	-
Vine Street Sidewalks	300,000	300,000	-	-	-	-
<b>Total</b>	<b>900,000</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</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 park capacity needs generated by development.

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL PRIORITIES:

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

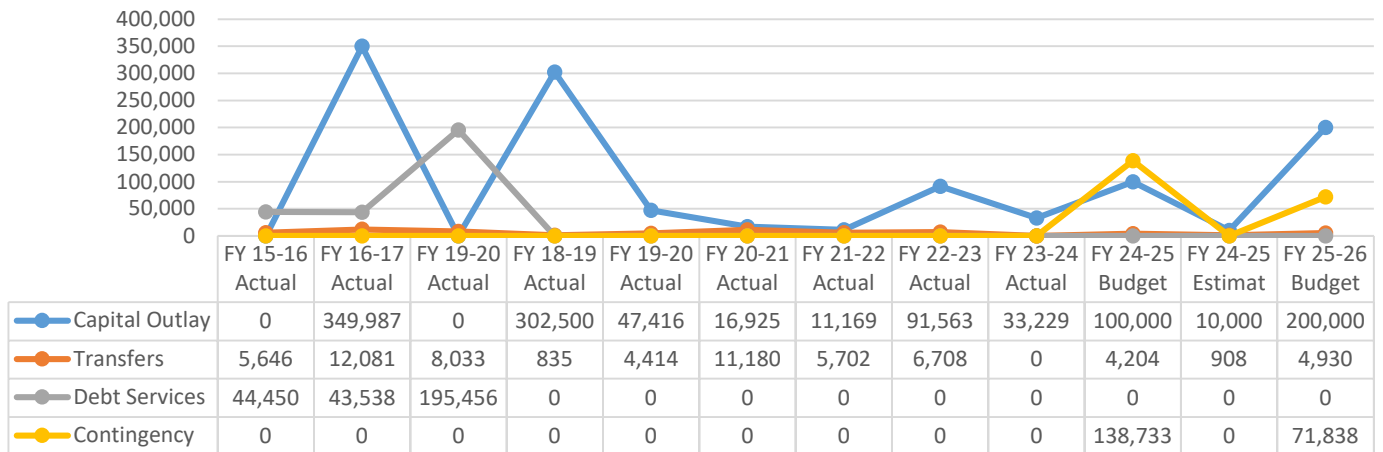
### BUDGET NOTES:

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

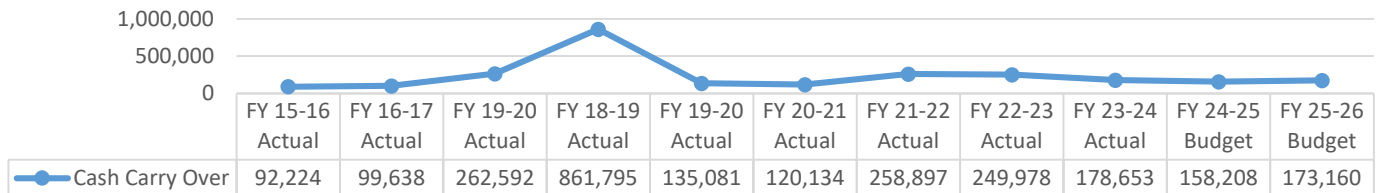
<b><i>Parks SDC Fund 35</i></b>					
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Resources</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>Budget FY 25-26</b>
<b>Working capital carryover</b>	\$ 249,978	\$ 178,653	\$ 153,853	\$ 158,208	\$ 173,160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

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

Parks SDC Fund 10 Year History



Parks SDC 10 Year Fund Balance History



### PARKS SDC 5yr CIP

Project	Amount	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Capman Landing-New	1,838,000	-	-	100,000	-	-
Columbia Airpark East - New	621,000	-	-	-	-	-
Grabhorn parcel - New	3,271,847	200,000	100,000	-	-	400,000
Vista Park-New	904,000	-	-	-	100,000	-
<b>Total</b>	<b>6,634,847</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>400,000</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:

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

### BUDGET NOTES:

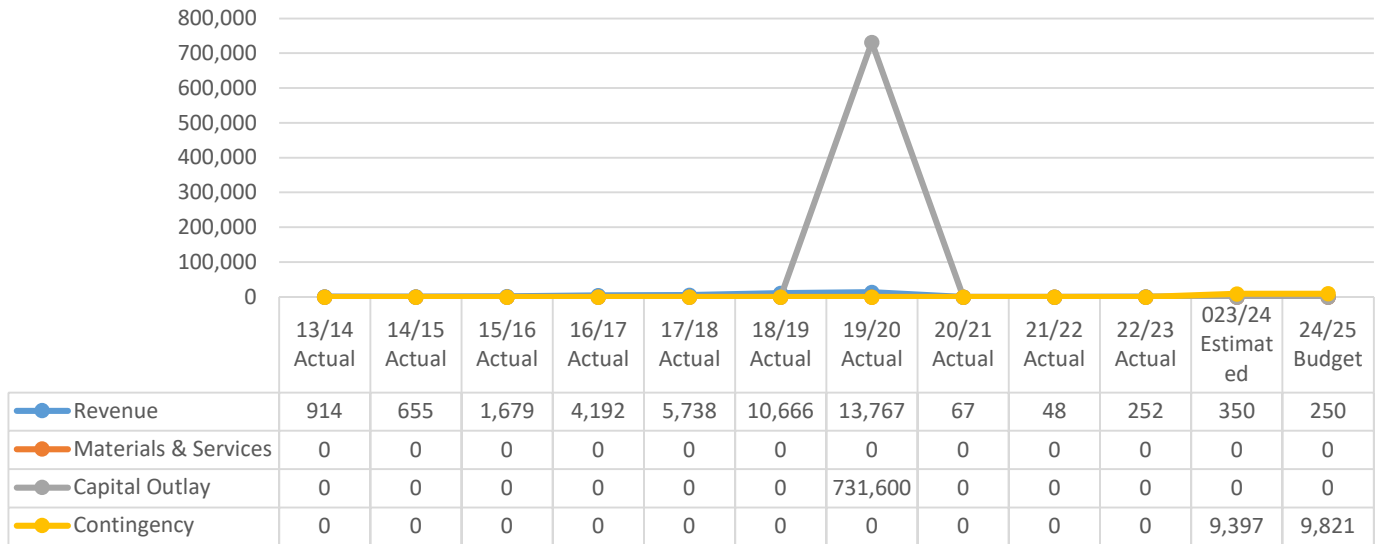
The Pool fund has a beginning cash position of \$9,844. No interest will accrual in fiscal year 25-26. Total fund resources are \$9,844. We are budgeting to transfer the fund balance to the General Fund Reserve account.

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

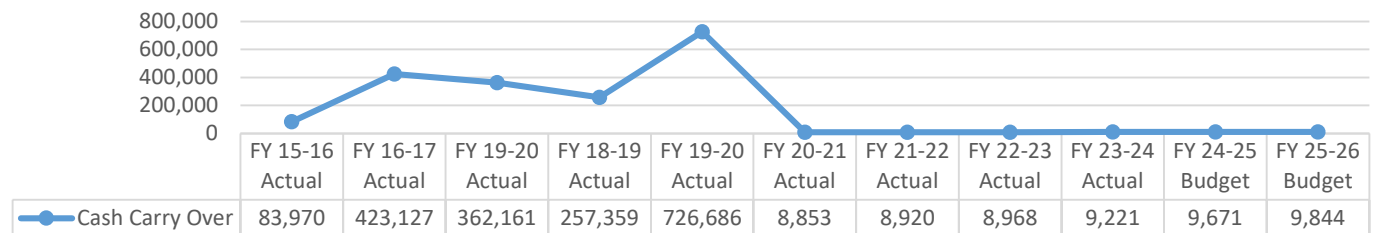
Pool Fund Expense Detail						
Account Number	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26
15-150-242	Dues, Fees & Subscriptions	0	0	0	0	0

	Materials & Services	0	0	0	0	0
15-150-326	Council Approved Transfer	0	0	0	0	9,844
	<b>Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,844</b>
15-150-600	Contingency	0	0	9,821	0	0
	<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>9,821</b>	<b>0</b>	<b>0</b>
	Pool Fund Total Expense	0	0	9,821	0	9,844

Pool Fund 10 Year History



Pool Fund 10 Year Fund Balance History





## UNEMPLOYMENT INSURANCE FUND 87

### PURPOSE:

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

### VISION FOR THE YEAR:

No staffing reductions are anticipated in this current budget year.

### COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

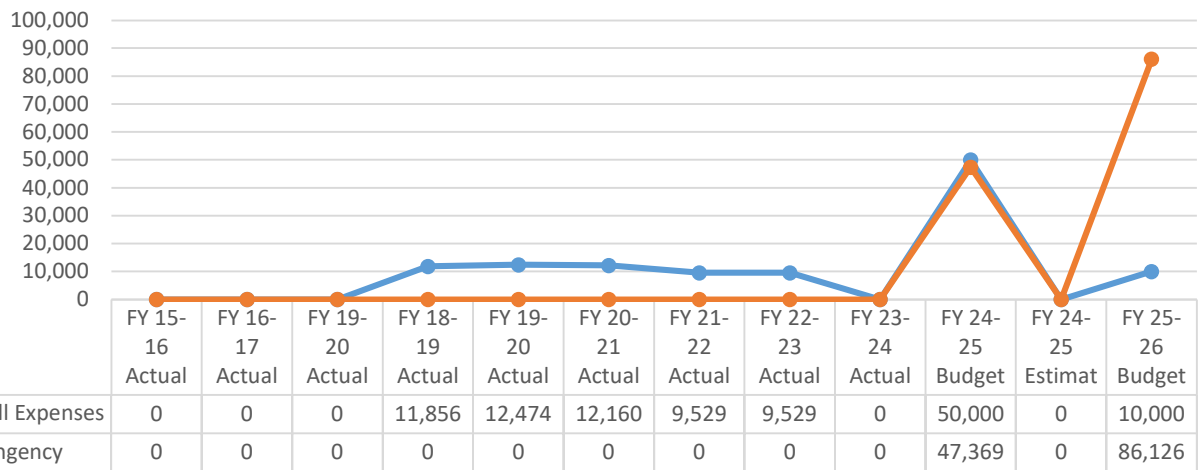
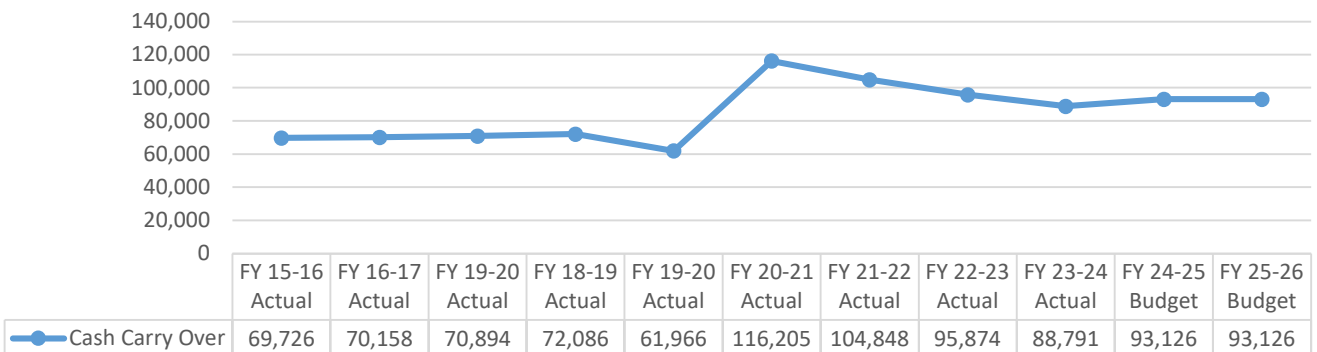
### BUDGET NOTES:

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

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

**Unemployment Expense Detail**

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

**Unemployment Fund 10 Year History****Unemployment 10 Year Fund Balance History**

## UTILITY WATER FUND 40

### PURPOSE:

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

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL PRIORITIES:

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

### FUND OBJECTIVES:

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

### BUDGET NOTES:

For the 2025-26 budget year, the Water Fund will begin with a cash carryover of \$3,442,039. The Fund expects to collect \$2,723,126 in service charges, \$3,250,000 intergovernmental revenue, \$2,950,000 in debt proceeds and \$120,000 in interest. The total fund resources are \$12,485,165. Proposed expenditures in the water fund include: \$1,356,689 for Personal Services, \$914,357 for Materials and Services and \$5,945,000 for Capital Outlay. The fund budgets \$81,439 for debt service, \$481,392 for transfers and a projected contingency of \$3,706,288.

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

### PERCENTAGE OF TIME ALLOCATION:

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

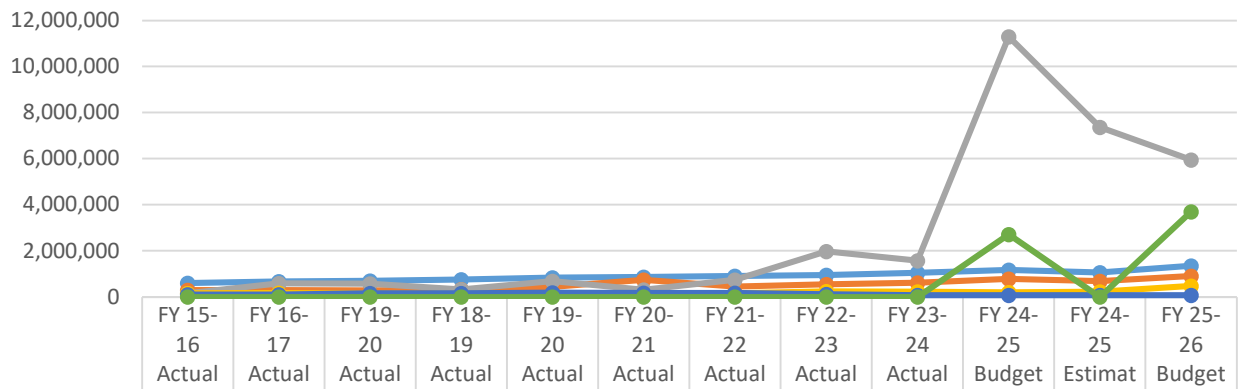
Operator III	0%	0%	0%	0%	32.47	42.68
Assistant to City Manager	23%	23%	23%			
PW Contract Administrator	30%	30%	30%	30%	30.21	46.87
City Recorder	22%	22%	22%	22%	33.71	49.77
City Manager	23%	23%	23%	25%	59.00	85.96
Finance Administrator/Office Manager	22%	22%	22%	22%	49.95	73.62
Office Administrator Finance	44%	44%	44%	20%	24.14	31.74
Office Administrator Utility				30%	21.14	27.79
Assistant to City Manager/Planner				2%	36.06	49.77
City Engineer	30%	30%	15%	15%	44.51	63.69
<b>TOTAL FTE's</b>	<b>6.89</b>	<b>7.24</b>	<b>7.24</b>	<b>7.56</b>		

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

<b>Water Fund Expense Detail</b>						
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Estimate FY 24-25</b>	<b>Budget FY 25-26</b>
40-400-107	Department Salaries	593,455	645,893	707,305	650,000	798,175
40-400-142	Overtime	708	2,811	19,454	1,000	1,000
40-400-146	Health Insurance	140,645	144,722	184,938	150,000	215,879
40-400-148	Retirement Benefits	169,507	191,450	198,174	185,000	256,197
40-400-150	Social Security	44,436	48,939	53,049	49,000	65,895
40-400-152	Worker's Compensation	5,517	8,648	13,411	20,000	19,543
	<b>Payroll Expenses</b>	<b>954,268</b>	<b>1,042,463</b>	<b>1,176,331</b>	<b>1,055,000</b>	<b>1,356,689</b>
40-400-200	Building/Facilities Maintena	17,048	13,176	36,500	36,500	39,500
40-400-201	Building Lease	0	0	0	0	3,919
40-400-202	Equipment Maintenance	21,356	25,157	55,750	50,000	52,550
40-400-203	Maintenance Agreements	2,287	1,962	3,100	3,000	16,650
40-400-204	Vehicle Maintenance	3,168	2,448	7,000	4,000	7,000
40-400-205	Small Equipment	3,311	6,637	24,500	20,000	22,500
40-400-206	Fuel/Oil/Lube	11,100	10,222	17,650	12,000	15,650
40-400-216	Office Supplies	0	1,371	1,500	2,000	2,040
40-400-217	Utility Billing Costs	12,738	25,352	31,500	31,500	32,100
40-400-218	Operational Supplies	34,598	31,228	42,750	42,750	47,000
40-400-224	Chemicals	69,308	64,253	94,350	94,350	104,450
40-400-227	Electrical Operation	72,738	64,797	80,460	80,460	73,500
40-400-228	Utilities	28,857	24,773	26,400	30,000	38,893
40-400-230	Contractual/Professional	213,571	274,079	260,850	200,000	293,975
40-400-231	Contract Employment	0	29,077	15,000	10,000	15,000
40-400-234	Miscellaneous	55	0	0	0	0
40-400-235	Property Tax	572	564	750	600	750
40-400-238	Insurance	0	0	0	0	73,500
40-400-240	Travel/Training	6,710	10,748	14,000	12,000	13,500
40-400-242	Dues/Fees/Subscriptions	41,669	35,857	49,450	40,000	42,180
40-400-244	Publications/Notices/Adverti	4,701	0	5,000	2,000	5,000
40-400-252	Uniforms/Safety	956	1,283	7,750	7,750	9,700
40-400-254	Equipment Rental	0	0	5,000	2,000	5,000
	<b>Materials &amp; Services</b>	<b>544,744</b>	<b>622,981</b>	<b>779,260</b>	<b>680,910</b>	<b>914,357</b>
40-400-300	Equipment	14,010	15,540	70,000	130,000	100,000
40-400-310	Infrastructure Upgrades	1,807,954	1,493,988	11,170,000	7,200,000	5,790,000
40-400-311	Equipment Replacement	159,655	72,192	60,000	40,000	55,000
	<b>Capital Outlay</b>	<b>1,981,619</b>	<b>1,581,720</b>	<b>11,300,000</b>	<b>7,370,000</b>	<b>5,945,000</b>
40-400-411	Transfer to Unemployment Fun	0	0	0	0	0
40-400-412	Transfer to General Fund ISF	138,666	97,996	101,888	101,888	5,450
40-400-413	Transfer to Wastewater	0	0	100,000	0	375,942
40-400-414	Transfer to Water SDC	104,530	125,000	0	125,000	100,000
	<b>Transfers</b>	<b>243,196</b>	<b>222,996</b>	<b>201,888</b>	<b>226,888</b>	<b>481,392</b>
40-400-511	Principal SO3003B	61,178	63,429	65,763	63,429	68,183
40-400-513	Interest SO3003B	20,261	18,010	15,676	18,010	13,256
	<b>Debt Services</b>	<b>122,116</b>	<b>81,439</b>	<b>81,439</b>	<b>81,439</b>	<b>81,439</b>
40-400-600	Contingency	0	0	2,719,472	0	3,706,288
	<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>2,719,472</b>	<b>0</b>	<b>3,706,288</b>
	<b>Water Fund Total Expense</b>	<b>3,845,943</b>	<b>3,551,599</b>	<b>16,258,390</b>	<b>9,414,237</b>	<b>12,485,165</b>

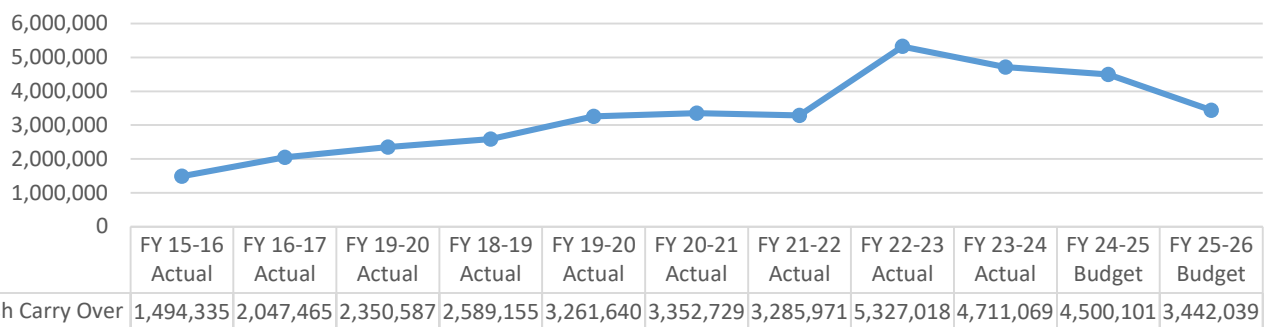


## Utility Water Fund 10 Year History



Payroll Expenses	604,782	671,986	699,062	749,748	842,870	868,491	904,583	954,268	1,042,46	1,176,33	1,055,00	1,356,68
Materials & Services	297,497	299,177	285,772	321,553	437,740	740,673	455,891	544,744	622,981	779,260	680,910	914,357
Capital Outlay	161,460	585,984	580,424	328,120	691,213	309,496	743,279	1,981,61	1,581,72	11,300,0	7,370,00	5,945,00
Transfers	156,794	175,150	138,932	136,306	137,497	107,473	158,014	243,196	222,996	201,888	226,888	481,392
Debt Services	98,867	98,867	163,967	163,967	187,216	172,784	172,784	122,116	81,439	81,439	81,439	81,439
Contingency	0	0	0	0	0	0	0	0	0	2,719,47	0	3,706,28

## Utility Water 10 Year Fund Balance History



Cash Carry Over	1,494,335	2,047,465	2,350,587	2,589,155	3,261,640	3,352,729	3,285,971	5,327,018	4,711,069	4,500,101	3,442,039
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## WATER 5 yr CIP

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

3.0MG Reservoir	3,200,000	3,200,000	-	-	-	-
High Zone Reservoir Evaluations	20,000	20,000	-	-	-	-
Miller Plant Generator	200,000	200,000	-	-	-	-
Keys Lab Repair	50,000	20,000	30,000	-	-	-
NW Booster Pump & Pressure Zone	350,000	-	-	100,000	250,000	-
SCADA Upgrades	600,000	150,000	150,000	100,000	100,000	100,000
Treatment Plant Optimization	240,000	40,000	50,000	50,000	50,000	50,000
<b>Total</b>	<b>8,815,000</b>	<b>5,945,000</b>	<b>690,000</b>	<b>710,000</b>	<b>860,000</b>	<b>610,000</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 PRIORITIES:

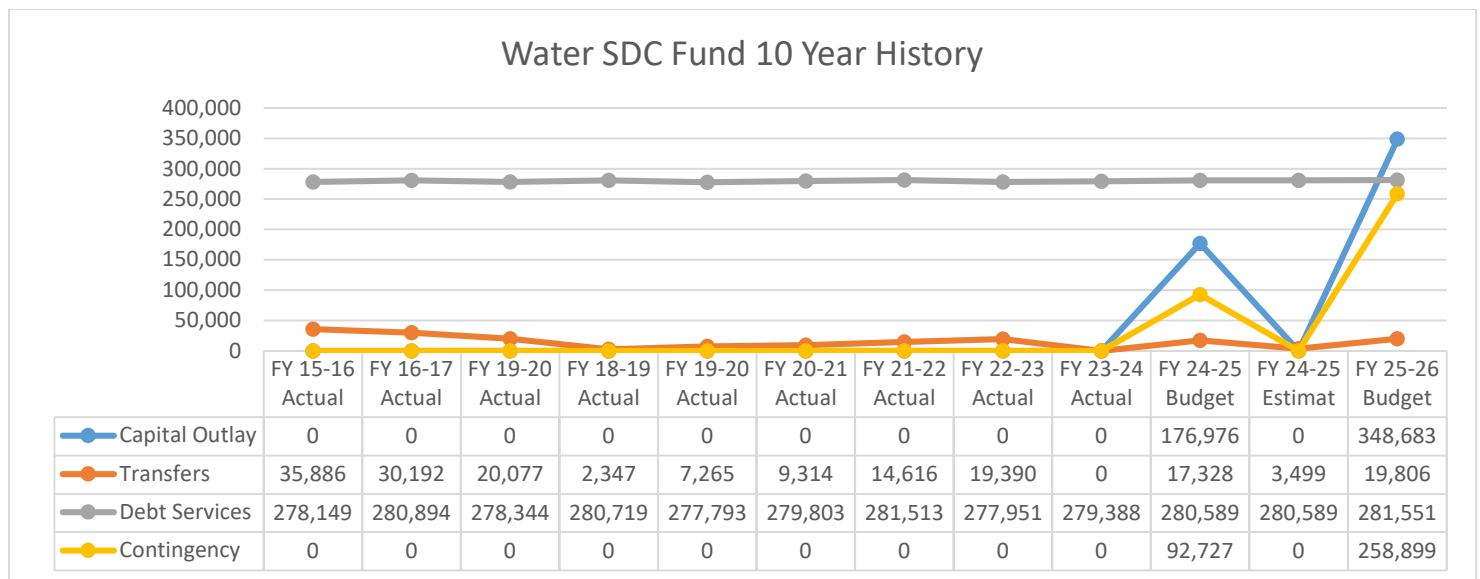
- Objective 2.2 – Research and implement methods to provide sustainable funding for infrastructure

### FUND OBJECTIVES:

- Address future capacity needs for water infrastructure

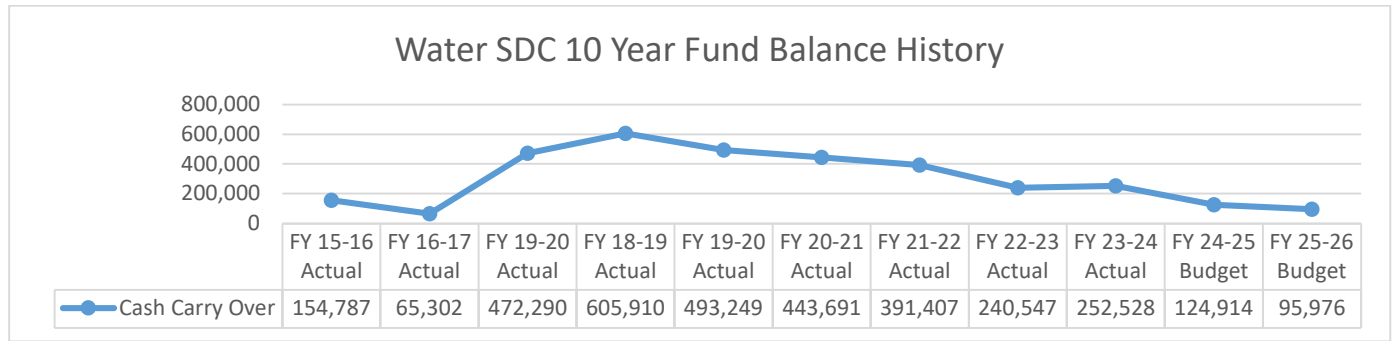
### BUDGET NOTES:

For the 2025-26 budget year, the Water SDC fund begins the year with a projected beginning cash amount of \$95,976. Projected revenue is \$364,280, coming from two sources: \$4,000 from interest and \$360,280 from Water SDC's. Total fund resources are \$460,256. Expenses within the fund include debt service in the amount of \$281,551. This is to make principal and interest payments on loans G03003, maturing in 2028, and S03003, maturing in 2035. The fund anticipates a transfer of \$19,806 to the General Fund for SDC administration and a contingency of \$258,899 for a total in expenditures of \$460,256.



<b>Water SDC 50</b>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 22-23	FY 23-24	FY 24-25	FY 24-25	Budget FY 25-26
Working capital carryover	\$ 240,547	\$ 252,528	\$ 103,340	\$ 124,915	\$ 95,976
Current year resources					
Interest	\$ 4,665	\$ 6,495	\$ 4,000	\$ 1,650	\$ 4,000
Intergovernmental					348,683
System development charges	200,126	20,279	360,280	\$ 153,499	\$ 360,280
Long-term debt proceeds					
Transfer in Utility Fund	104,530	125,000	100,000	100,000	100,000
<b>Total current year resources</b>	<b>\$ 309,321</b>	<b>\$ 151,775</b>	<b>\$ 464,280</b>	<b>\$ 255,149</b>	<b>\$ 812,963</b>
<b>Total resources</b>	<b>\$ 549,868</b>	<b>\$ 404,303</b>	<b>\$ 567,620</b>	<b>\$ 380,064</b>	<b>\$ 908,939</b>
					Proposed
Expenditures	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimated FY 24-25	Budget FY 25-26
Capital outlay	\$ -	\$ -	\$ 176,976	\$ -	\$ 348,683
Improvements					
Debt Service					
Principle G3003	90,659	96,403	102182	102,182	107,998
Interest G03003	29,490	25,184	20605	20,605	15,751
Principle S03003	\$ 138,563	\$ 139,949	141349	\$ 141,349	\$ 142,763
Interest S03003	19,238	17,852	16453	16,453	15,039
Transfers	19,390	-	17,328	3,499	19,806
Contingency			92,727		258,899
<b>Total expenditures</b>	<b>\$ 297,340</b>	<b>\$ 279,388</b>	<b>\$ 567,620</b>	<b>\$ 284,088</b>	<b>\$ 908,939</b>
<b>Ending working capital</b>	<b>\$ 252,528</b>	<b>\$ 124,915</b>	<b>\$ -</b>	<b>\$ 95,976</b>	<b>\$ -</b>

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



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



## UTILITY WASTEWATER FUND 41

### PURPOSE:

The Utility Wastewater Fund is a dedicated “Enterprise” fund. The City of Scappoose operates and maintains a 1.58 M.G.D. activated sludge wastewater treatment plant with tertiary treatment, 37 miles of sewer lines and seven pumping stations. The purpose of these facilities is to protect public health and the beneficial uses of the Columbia River and Multnomah Channel by providing secondary effluent treatment. The treatment plant and staff are responsible for the operation of the wastewater facility to ensure proper treatment of all raw wastewater at all times. The operator is ultimately responsible to ensure all state and federal regulations are met.

### VISION FOR THE YEAR:

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

### COMPLIANCE WITH COUNCIL PRIORITIES:

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

### FUND OBJECTIVE:

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

### BUDGET NOTES:

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

### PERCENTAGE OF TIME ALLOCATION:

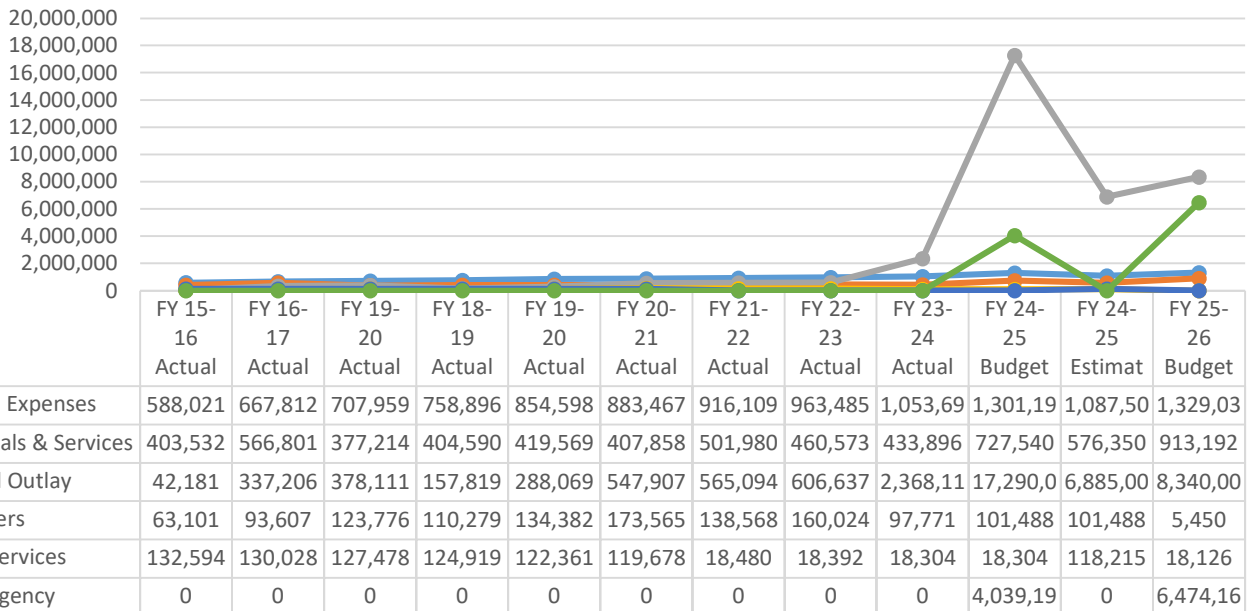
Wastewater Fund	22-23	23-24	24-25	25-26	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	49.95	73.62
Treatment Plant Supervisor	100%	100%	100%	100%	38.74	63.37
Utility/Parks Worker I	70%	70%	70%	70%	21.78	24.79
Utility/Parks Worker II	35%	35%	70%	70%	26.69	35.10
Utility/Parks Worker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

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

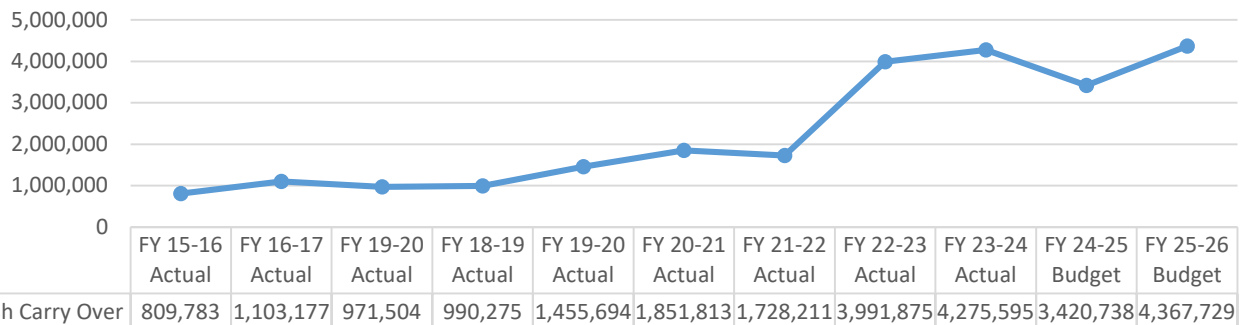
<b>Wastewater Fund 41 Draft</b>					
<b>Resources</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Estimated FY 24-25</b>	<b>Proposed Budget FY 25-26</b>
<b>Working capital carryover</b>	\$ 3,991,875	\$ 4,275,595	\$ 3,456,988	\$ 3,420,737	\$ 5,708,671
<b>Current year resources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

<b>Wastewater Fund Expense Detail</b>						
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Budget FY 24-25</b>	<b>Estimate FY 24-25</b>	<b>Budget FY 25-26</b>
41-410-107	Department Salaries	598,387	656,390	728,428	650,000	788,894
41-410-142	Overtime	2,232	2,180	20,155	1,000	1,000
41-410-146	Health Insurance	146,309	149,244	229,174	170,000	209,867
41-410-148	Retirement Benefits	166,133	189,370	241,451	195,000	245,637
41-410-150	Social Security	44,816	49,099	64,969	50,500	64,505
41-410-152	Workers Compensation	5,608	7,415	17,020	21,000	19,136
	<b>Payroll Expenses</b>	<b>963,485</b>	<b>1,053,697</b>	<b>1,301,197</b>	<b>1,087,500</b>	<b>1,329,039</b>
41-410-200	Building/Facilities Maint	35,428	34,004	39,000	30,000	42,000
41-410-201	Building Lease	0	0	0	0	3,919
41-410-202	Equipment Maintenance	8,888	13,619	55,750	55,000	50,550
41-410-203	Maintenance Agreements	1,676	1,279	3,100	2,000	16,130
41-410-204	Vehicle Maintenance	2,795	1,805	7,000	2,000	7,000
41-410-205	Small Equipment	5,292	8,471	27,800	10,000	28,000
41-410-206	Fuel/Oil/Lube	11,107	10,223	15,650	10,000	15,650
41-410-216	Office Supplies	0	175	1,500	1,200	1,740
41-410-217	Utility Billing Costs	12,213	24,929	30,600	25,000	30,600
41-410-218	Operational Supplies	3,756	12,637	19,000	19,000	20,000
41-410-222	Lab Supplies	8,200	7,237	8,500	8,500	11,750
41-410-224	Chemicals	35,777	36,781	62,500	55,000	71,000
41-410-227	Electrical Operations	114,828	109,887	113,040	100,000	129,720
41-410-228	Utilities	8,160	7,440	9,720	17,000	47,533
41-410-230	Contractual/Professional	155,683	94,749	245,010	150,000	278,275
41-410-231	Contract Employment	0	29,077	15,000	10,000	15,000
41-410-234	Miscellaneous	83	0	0	0	0
41-410-235	Property Tax	1,661	1,747	1,900	1,750	1,900
41-410-238	Insurance	0	0	0	0	73,500
41-410-240	Travel/Training	8,417	7,479	12,750	6,000	14,875
41-410-242	Dues/Fees/Subscriptions	26,205	10,930	24,320	23,000	12,400
41-410-244	Publications/Notices/Adverti	2,051	923	2,000	150	2,000
41-410-252	Uniforms/Safety	1,642	2,933	7,400	5,000	9,650
41-410-253	Sludge Disposal	16,708	15,312	20,000	20,750	20,000
41-410-254	Equipment Rental	0	2,260	6,000	25,000	10,000
	<b>Materials &amp; Services</b>	<b>460,573</b>	<b>433,896</b>	<b>727,540</b>	<b>576,350</b>	<b>913,192</b>
41-410-300	Equipment	115,837	42,925	130,000	110,000	205,000
41-410-310	Infrastructure Upgrades	331,145	2,236,266	17,100,000	8,175,942	8,075,000
41-410-311	Equipment Replacement	159,655	88,927	60,000	40,000	60,000
	<b>Capital Outlay</b>	<b>606,637</b>	<b>2,368,118</b>	<b>17,290,000</b>	<b>8,325,942</b>	<b>8,340,000</b>
41-410-418	Transfer to Unemployment	0	0	0	0	0
41-410-419	Transfer to General Fund ISF	160,024	97,771	101,488	101,488	5,450
	<b>Transfers</b>	<b>160,024</b>	<b>97,771</b>	<b>101,488</b>	<b>101,488</b>	<b>5,450</b>
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	750	662	662	573	484
41-410-562	Principal DEQ Loan	0	0	0	0	0
41-410-564	Interest DEQ Loan	0	0	0	100,000	0
	<b>Debt Services</b>	<b>18,392</b>	<b>18,304</b>	<b>18,304</b>	<b>118,215</b>	<b>18,126</b>
41-410-600	Contingency	0	0	4,039,198	0	5,133,224
	<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>4,039,198</b>	<b>0</b>	<b>5,133,224</b>
	<b>Wastewater Fund Total Expense</b>	<b>2,209,111</b>	<b>3,971,785</b>	<b>23,477,727</b>	<b>10,209,495</b>	<b>15,739,031</b>

### Utility Wastewater Fund 10 Year History



### Utility Wastewater 10 Year Fund Balance History



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

Continue construction of the Phase I improvements project.

### COMPLIANCE WITH COUNCIL PRIORITIES:

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

### FUND OBJECTIVES:

- Address future capacity needs for wastewater infrastructure

### BUDGET NOTES:

The Wastewater SDC fund has a working capital carryover of \$181,436. The City anticipates receiving \$24,000 in interest and \$226,701 in SDC fees. Total resources for the fund are \$722,797. Expenditures from capital outlay and transfers are anticipated to be \$421,335 which will leave \$10,802 in contingency.

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

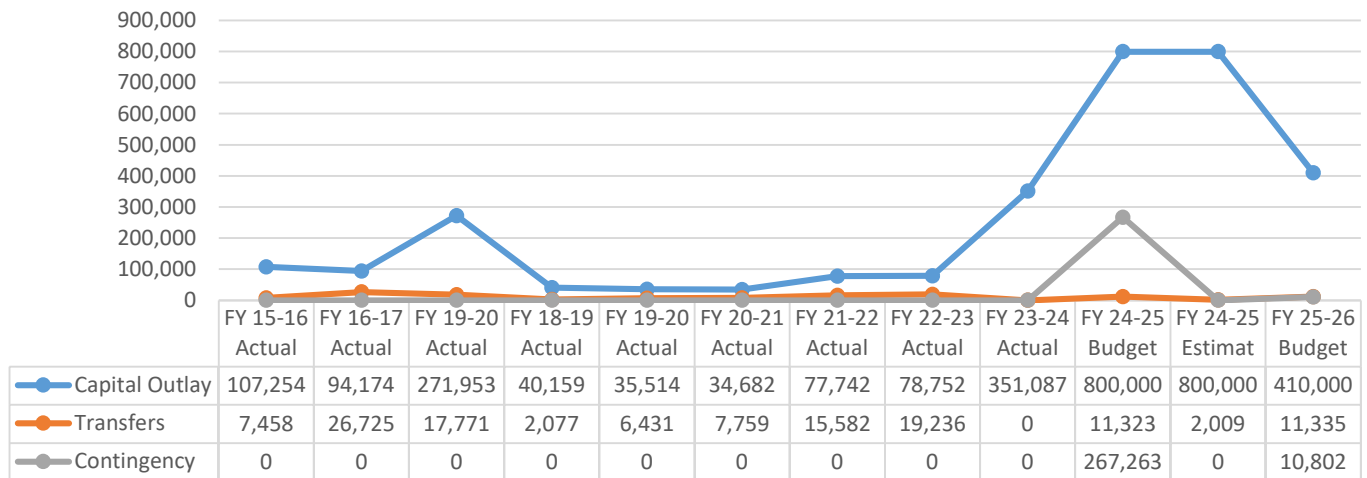
### Wastewater SDC Fund Expense Detail

Account Number	Description	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26
55-550-314	Sewer Extra Capacity Improv.	0	0	0	0	0
55-550-316	Wastewater Reimbursement	0	0	0	0	0
55-550-326	Council Approved Projects	78,752	351,087	800,000	800,000	410,000

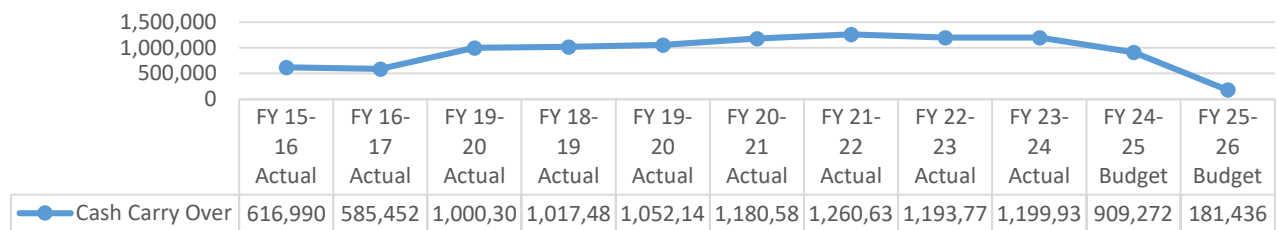


	<b>Capital Outlay</b>	<b>78,752</b>	<b>351,087</b>	<b>800,000</b>	<b>800,000</b>	<b>410,000</b>
55-550-408	Transfer to Debt Service	0	0	0	0	0
55-550-409	Transfer to GF SDC Admin.	19,236	0	11,323	2,009	11,335
	<b>Transfers</b>	<b>19,236</b>	<b>0</b>	<b>11,323</b>	<b>2,009</b>	<b>11,335</b>
55-550-600	Contingency	0	0	267,263	0	10,802
	<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>267,263</b>	<b>0</b>	<b>10,802</b>
	<b>Wastewater SDC Fund Total Expense</b>	<b>97,988</b>	<b>351,087</b>	<b>1,078,586</b>	<b>802,009</b>	<b>432,137</b>

Wastewater SDC Fund 10 Year Fund Balance History



Wastewater SDC Fund Balance 10 Year History


**WASTEWATER SDC 5 yr CIP**

Project	Amount	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Treatment Plant capacity upgrades	1,500,000	700,000	200,000	200,000	200,000	200,000
Collection System capacity upgrades	1,000,000	-	250,000	250,000	250,000	250,000
<b>Total</b>	<b>2,500,000</b>	<b>700,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>

## Transfers

	Transfer In	Transfer Out
	<hr/>	<hr/>
General Fund 10	\$ 194,911	\$ 25,000
Police 10-140		\$ 6,425
Parks 10-160		\$ 1,300
Court 10-150		\$ 275
Planning 10-120		\$ 2,175
Watts House Fund 62	\$ 25,000	
Building Fund 13		\$ 64,775
Street Fund 20		\$ 1,700
Storm Drainage Fund 26		\$ 1,700
Storm Drainage SDC Fund 28*		\$ 4,343
Street SDC Fund 30*		\$ 15,247
Parks SDC Fund 35*		\$ 4,930
Utility Water Fund 40		\$ 481,392
Water SDC Fund 50*	\$ 100,000	\$ 19,806
Utility Wastewater Fund 41	\$ 375,942	\$ 5,450
Wastewater SDC Fund 55*		\$ 11,335
Urban Renewal Fund 98		\$ 50,000

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GIS-** Geographic Information Services.

**GFOA-** Government Finance Officer Association.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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