



SCAPPOOSE

Oregon

Small Town, Big Community

City of Scappoose Fiscal Year 2021-2022 Adopted Budget



CITY OF SCAPPOOSE
2021-2022 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.

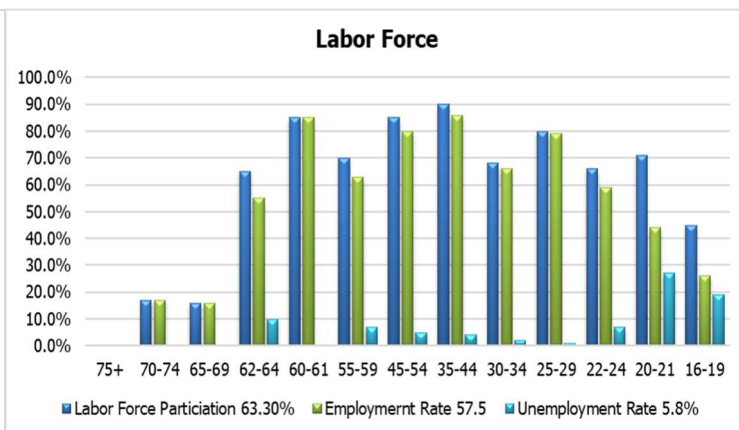
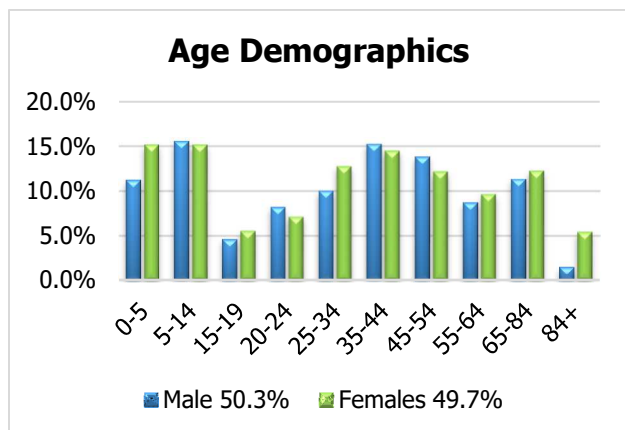
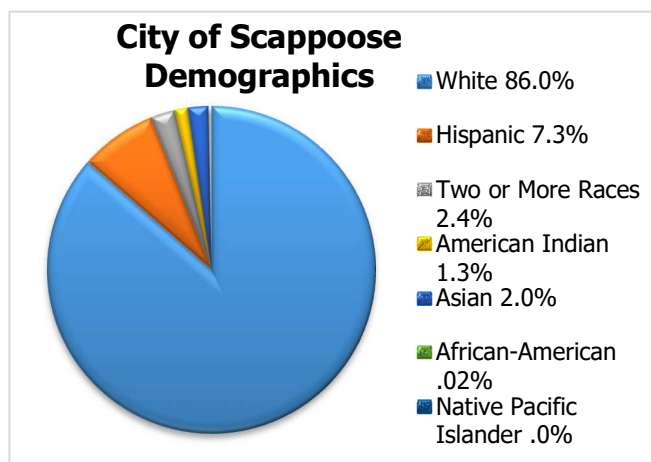
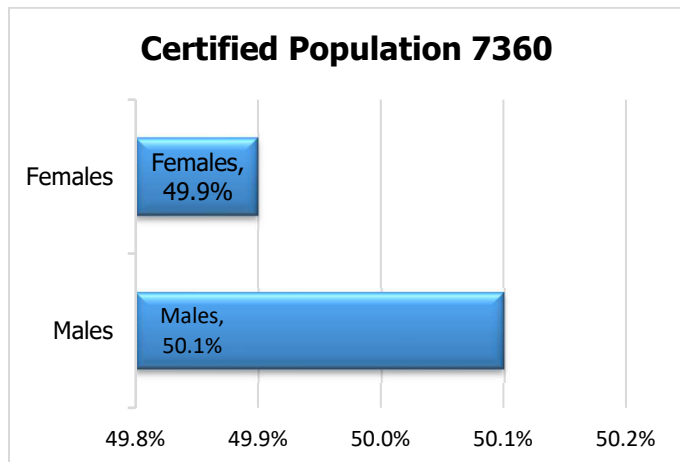
Today small businesses are the life blood of Scappoose. We have an aviation district with a small airport and Highway 30 is lined with shops and professional offices. However, our citizens still enjoy that small town feeling.



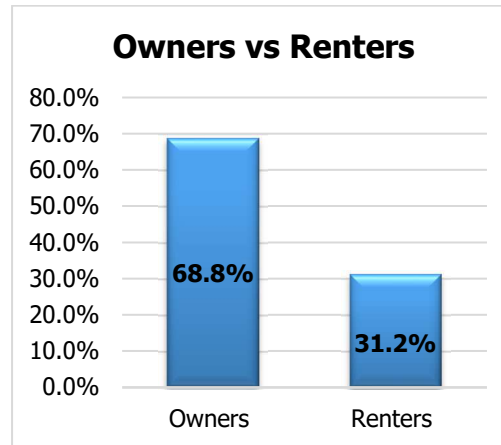
City of Scappoose Demographics

A place to live, play and work

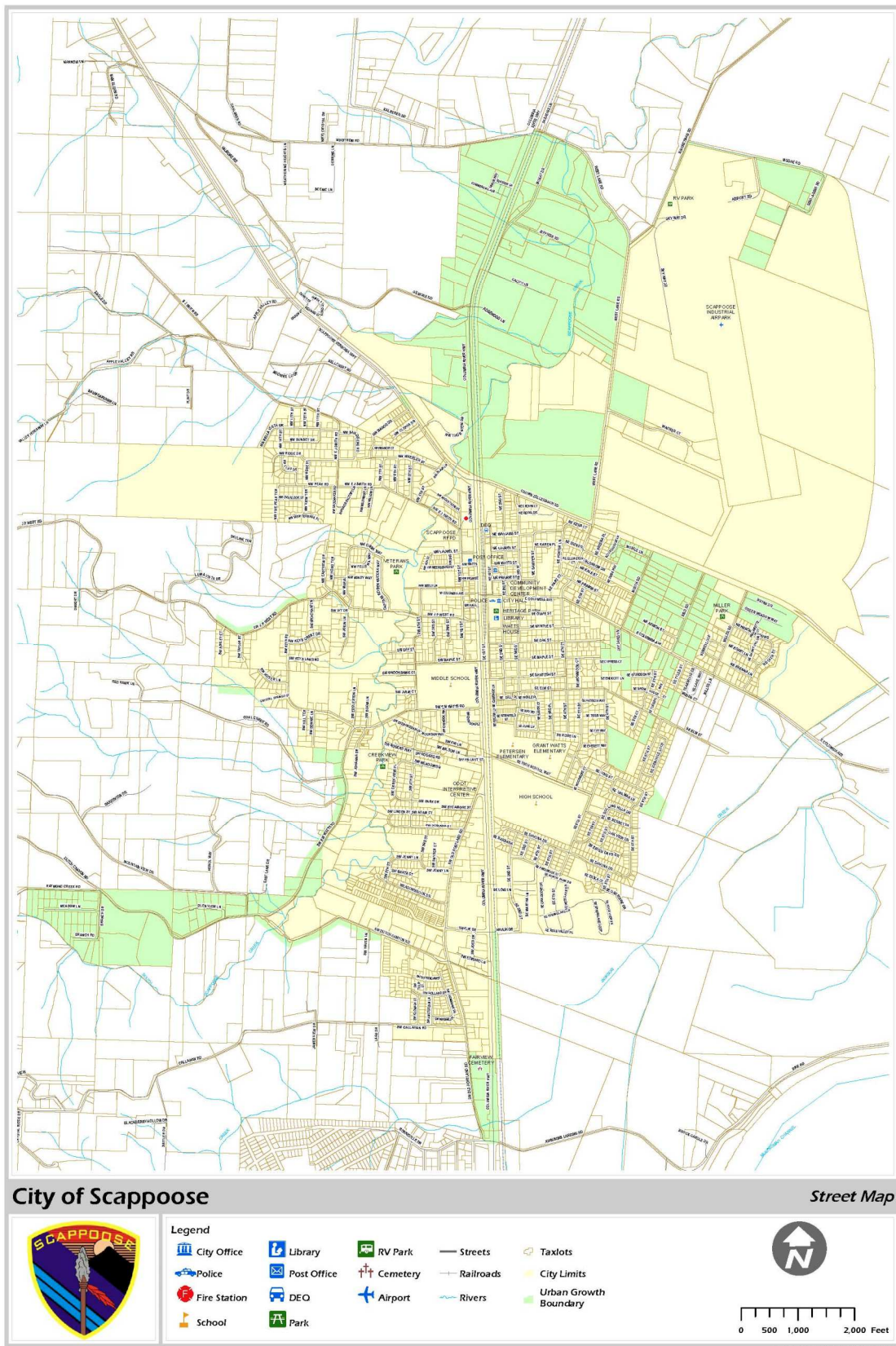
Scappoose is a small town nestled in the heart of a Pacific wonderland, surrounded by lush green forests, the majestic Columbia River, and panoramic views of the snow-capped Cascade Mountains. The City of Scappoose is the 65th largest City in Oregon out of 241 incorporated Cities and is located within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



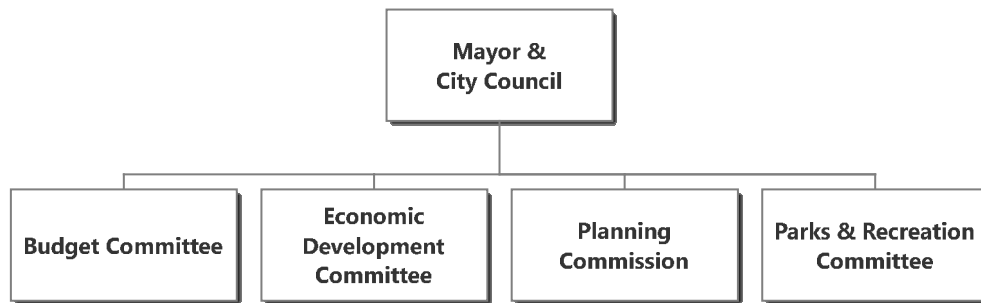
City of Scappoose Quick Facts	
Date of Incorporation	1921
Form of Government	City Manager
Area in Square Miles	2.75
Population	7360
Active Business Licenses	199
Largest Employer	Fred Meyers
Principal Industry	Manufacturing
City Government Workers	36
Unemployment Rate	5.30%
High School Diploma or Higher	93.80%
Average Household Income	85,582
Average Home Value	343,656



City of Scappoose Map



City Boards and Commissions



Volunteers

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

City Council

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

In the 2021-2022 budget year the City Council members are: Mayor Scott Burge, Council President Megan Greisen, Councilor Joel Haugen, Councilor Brandon Lesowske, Councilor Peter McHugh, Councilor Tyler Miller, and Councilor Josh Poling.

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

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

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

Planning Commission

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

In the 2021-2022 budget year the Planning Commission members are: Chair Kevin Freimuth, Vice Chair Scott Jensen, Rita Bernhard, Bill Blank, Tim Connell, Jeannet Santiago, Bruce Shoemaker and alternate Marisa Jacobs.

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 2021-2022 budget year the Budget Committee members are: Scott Burge, Megan Greisen, Joel Haugen, Brandon Lesowske, Josh Poling, Peter McHugh, Tyler Miller, Ty Bailey, Rita Bernhard, Michelle Brown, Teresa Keller, Annette Pixley, Chris Vitron and Sandie Wiggs.

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

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

Economic Development Committee

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

Members include: Chair Brian Rosenthal, Vice Chair Len Waggoner, Tina Amela, George Hafeman Jr., Michael Liepzig, Brenda Michael, Jeannet Santiago, Christine Turner, Susan Wilson. Community Liaisons Larry Erickson, Casey Garrett, Michael Sykes, and Jeff Weiss. City Council Liaison Mayor Scott Burge.

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., at in the Council Chambers.

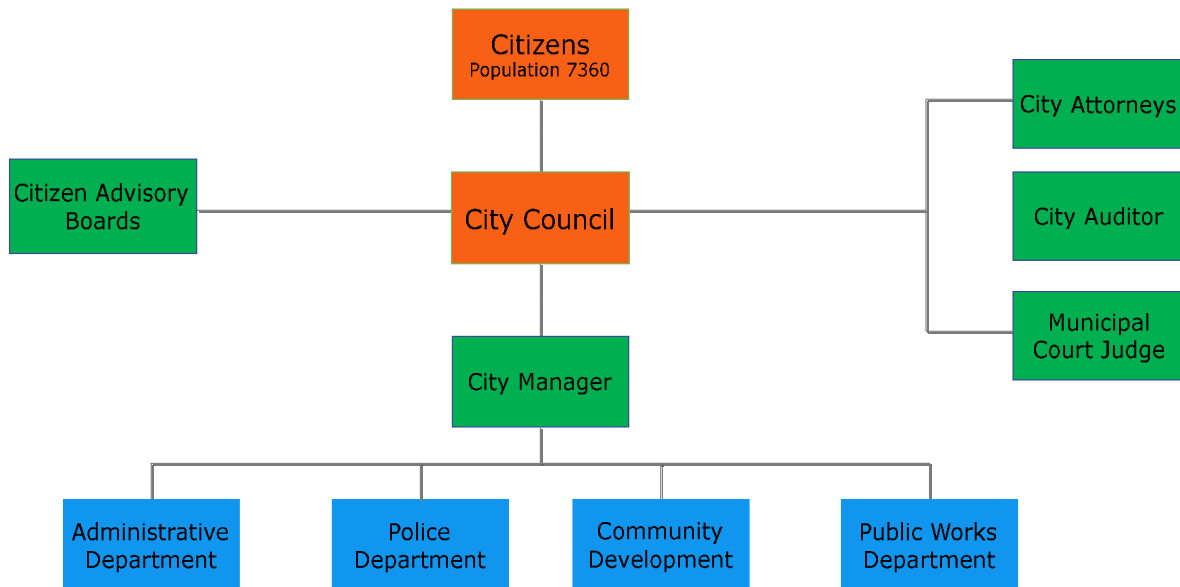
Members include Chair Cara Heinze, Vice Chair Kim Holmes-Kantrowitz, Jeannie Duehren, Michael Leipzig, Paul Fidrych, Bryan Hammond, Ivy Freimuth, Mary Hindal and City Councilor Liaison Joel Haugen. Alternate member Andrew LaFrenz.

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.

Budget Committee Members

<u>Member</u>		<u>Term Expires</u>
Mayor Scott Burge		December 2022
Council President Megan Greisen		December 2024
Councilor Joel Haugen		December 2022
Councilor Brandon Lesowske		December 2022
Councilor Peter McHugh		December 2024
Councilor Tyler Miller		December 2024
Councilor Josh Poling		December 2022
Ty Bailey		December 2023
Rita Bernhard		December 2024
Michelle Brown		December 2023
Teresa Keller		December 2024
Chris Vitron		December 2022
Sandie Wiggs		December 2023
Annette Pixley		December 2023
<u>Budget Officer & Finance Department</u>		
Alexandra Rains, Interim City Manager		
Jill Herr, Finance Administrator		

City of Scappoose Organizational Chart



Administration

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

Functions:

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make recommendations to the council concerning the affairs of the city as appropriate;
- Keep Council advised of the future needs of the city;
- Prepare recommendations, policies, procedures, and programs;
- Ensure compliance with all laws, ordinances, and policies;
- Inform the citizens of Scappoose of issues of public concern and interest;
- Conduct research;
- Prepare all ordinances, resolutions, and other legal documents;
- Negotiate and execute contracts;
- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Records, archival, retention and destruction;
- Maintenance of official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;

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

Municipal Court

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

Functions:

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

Police Department

The Police Department is responsible for maintaining order and providing law enforcement services to the community. Staff includes a Police Chief, Lieutenant, Sergeants, Patrol Officers, Office Administrator-Police, 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 maintenance and planning. Staff includes a Public Works Director, Utility Supervisor, Water Treatment Plant Supervisor, Wastewater Treatment Plant Supervisor, Plant Operators, Parks and Grounds Workers, Utility Workers and Assistant to Public Works Director.

Functions:

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

City of Scappoose Fund Structure and Description

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

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

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

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

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

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

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

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

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

Debt Service Funds – Debt Service Funds are used to set aside resources to meet current and future debt service requirements on general long-term debt obligations.

Funds: General Obligation Bond Debt Service Fund (45)

City of Scappoose Budget Process Overview

Overview

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

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

Budget Preparation

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

Budget Adoption

The Budget Committee, composed of the City Council and an equal number of citizens, meets publicly to review the budget document as proposed by the City Manager. Public hearings are conducted to obtain public comment, and the Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented. The budget, as approved by the Budget Committee, is then published in the local newspaper in summary form, and the full document is made available for public inspection at City Hall and on our website at www.ci.scappoose.or.us. Prior to June 30, an advertised public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. The City Council then discusses any remaining budgetary issues and formally adopts the budget by passage of a resolution.

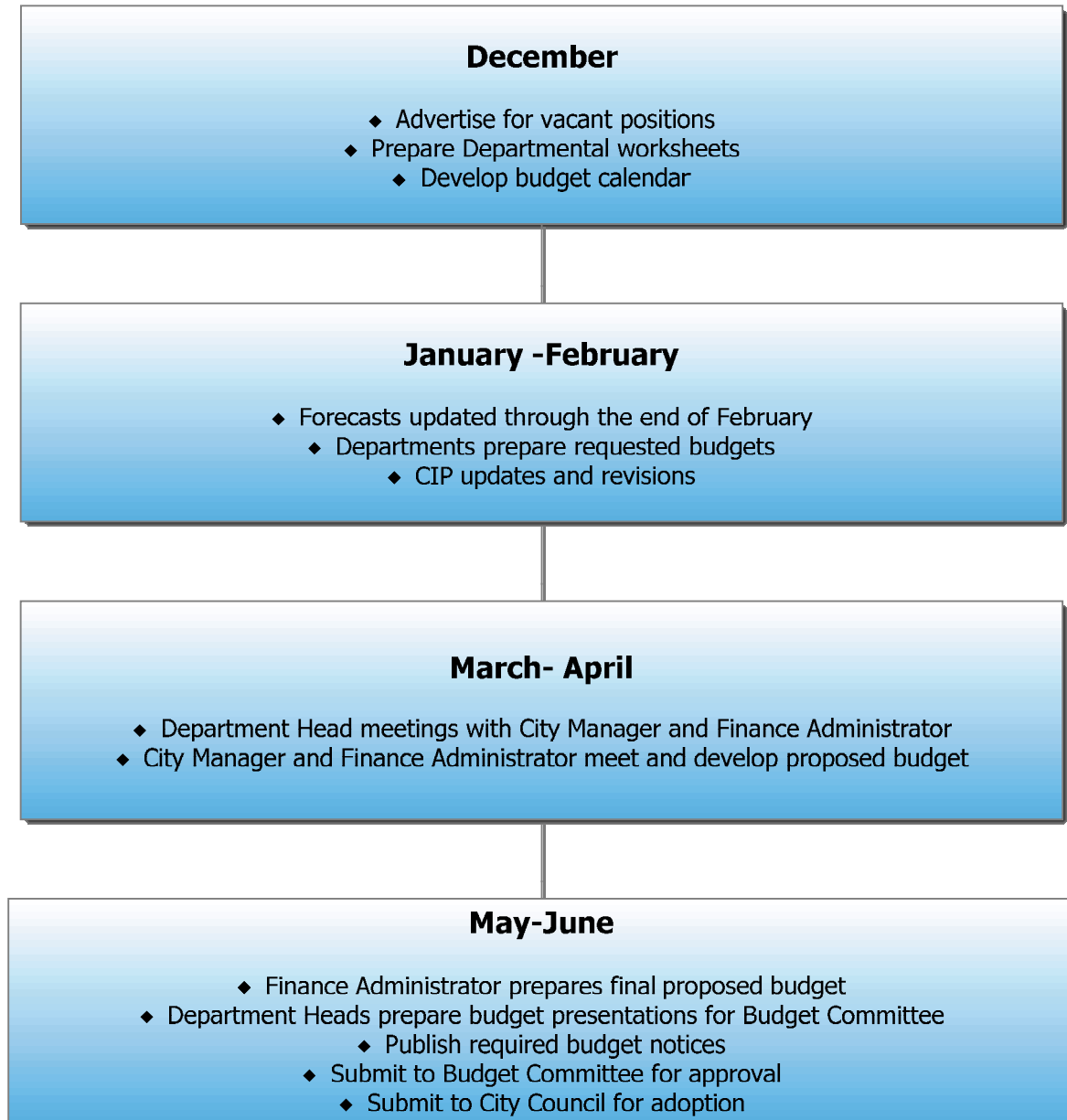
Budget Changes After Adoption

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

Annual Audit

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Scappoose was performed by Steve Tuchscherer, CPA, of Umpqua Valley Financial, for the fiscal year ending June 30, 2020. 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 2021-2022 Budget Calendar

ACTION	DATE
Appoint vacant Budget Committee Members	All positions filled
Goal Setting Session City Council Members	02/06/21
Department Head Meetings	Tuesdays of each week
Budget Worksheets are available for Department Heads	01/13/2021
Estimates for Fiscal Year 2020-2021 due	03/11/2021
Department Heads Requested Budgets Due	03/25/2021
Requested Budgets Reviewed by Finance Administrator	3/29/2021 to 4/2/2021
Department Budgets Reviewed by City Manager and Finance Administrator	4/05/21 to 4/09/2021
Revised Requested Budgets Due to Finance Administrator	04/15/2021
Department Head Proposed Narrative Due to City Manager	04/19/2021
Finance Administrator Prepares Proposed Budget for City Manager Review	4/20/2021 to 05/07/2021
Prepare Budget Committee Hearing Notice for City Recorder to Publish	05/06/2021
Proposed Budgets available at City Hall	05/18/2021
Budget Committee Meets	05/24/2021
Budget Committee 2nd Meeting	05/25/2021
Finance Administrator Prepares Approved Budget	06/03/2021 to 6/5/2021
Prepare Budget Hearing Notice for City Recorder to Publish	06/03/2021
Hold Budget Hearing	06/21/2021
Enact Resolutions to: Adopt Budget, Make Appropriations, Impose and Categorize Taxes	06/21/2021
Finance Administrator Prepares Final Adopted Budget	6/22/2021 to 6/30/2021
Submit Tax Certification Form to the County Assessor's Office	07/07/2021

2021-2022 Budget Message

May 24, 2021

Dear Mayor, City Councilors and Budget Committee Members,

It is my pleasure to submit a balanced budget for Fiscal Year 2021-2022 to the City of Scappoose Budget Committee. This year's budget maintains funding for delivery of core City services and investments in crucial infrastructure needs to address both the age of City assets and the City's capacity to accommodate population and economic growth. Additionally, the budget includes funding for Council's 2021-2022 Goals – which includes support for the first phase of the 50 Year Plan, local economic development, community livability, safety and expanding the local park system. The budget is also appropriately conservative to ensure adequate funds are available to mitigate the lingering impacts of COVID-19 moving forward.

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

This past year has been very memorable for the Community, City Council and City Staff. First and foremost, the COVID-19 Pandemic has impacted all aspects of our personal and professional lives. From restaurant, business and school closures to limitations on in-person meetings and social gatherings, the Pandemic has caused both financial and emotional stress and taken the lives of over half a million people in the United States alone. As a result of these difficult circumstances, the City was the recipient of ~\$213,000 in emergency funds, via the CARES Act, and was able to cover the costs of needed IT upgrades to facilitate telework capabilities and virtual meetings, distribute funds to the community through small business grants of up to \$5,000 per applicant, and provide direct contributions to the Senior Center for facility upgrades and the School District to purchase laptops for distance learning.

Second, the City Council bid farewell to Council President Kessi, welcomed the re-election of Mayor Burge, Council President Greisen and Councilor McHugh and saw the election of a new member, Councilor Miller. The Council set goals for the 2021-2022 FY in the winter of 2021.

Third, City Staff have remained incredibly busy during the Pandemic and were able to address the day-to-day operations of the City while also achieving many of the goals identified by Council in FY 2020-2021:

- Staff worked with a consultant to develop a five-year financial forecasting tool for capital investments, the results of which are reflected in the proposed budget
- The City's voluntary sidewalk repair program continues to be administered by staff
- Council approved the purchase and installation of a piece of public art at City Hall
- Staff has continued communication outreach to the community through existing methods such as the newsletter and Facebook and launched the new City App
- The Police Department has focused considerable time and resources on traffic enforcement and officer retention through the implementation of an incentive program for lateral recruits
- Staff has the necessary agreement in place with the property owner to complete a full restoration of the Peace Candle once the site is no longer under construction
- Council approved the purchase of the Grabhorn Property for development of a City Park, the Grabhorn Park Ad Hoc Committee is working diligently to develop a park design
- Progress has been made on the engineering for Phase 1 of the Wastewater Treatment Plant upgrades
- The Stormwater Master Plan is well underway and tentatively scheduled for completion Fall of 2021
- Construction document review related to roads and utilities is underway for Phases 3 & 4 of the Columbia Commerce Center
- The PCC Campus is now complete and open

- The City received ~\$250,000 in revenue from the Fuel Tax for road and sidewalk improvements
- Staff worked with Donovan Enterprises to update the City's Water SDCs and is currently working to update the water rates as well

Looking forward to the new Fiscal Year, the proposed budget includes funding for many important projects, inclusive of both our core services and City Council's adopted goals. The City's local economic development needs will be addressed by supporting several key objectives, beginning with the expansion of OMIC; Oregon Tech plans to construct another building on their existing site beginning in 2021. Similarly, City Staff will also continue to support the development of the Columbia Commerce Center. Construction document review for Phases 3 and 4 of the road and applicable public infrastructure is currently underway and the City has an improvement agreement in place with Airpark Development LLC and ODOT in order to ensure the availability of ~\$2.8 million in pass through ODOT funds for the road portion of the project.

Another key economic development objective is the development of marketing materials for the industrially zoned property located within City limits. Staff plans to partner with the Columbia River PUD and the Port of Columbia County to develop these materials and has budgeted \$25,000 for this project. Finally, the City is currently transitioning from a cash basis of accounting to a GAAP recognized basis of accounting. This change is important because it will provide the City with more options when it comes to financing infrastructure improvements moving forward – a key component to all economic development in Scappoose.

The City's focus on the enhancement of community livability will include considerable time and effort planning the community's centennial celebration. The Mayor, with the consent of Council, created an Ad Hoc Committee to focus on the planning and logistics for this event. They have made significant progress and this event promises to be an extraordinary way to honor the City's 100th year. The City has allocated \$10,000 for the event and the City's Economic Development Committee allocated \$5,000 from their discretionary funds to the event as well – this is in addition to the many generous donations the City has received from local partners, businesses and individuals.

Additionally, development of the City's 50 Year Plan will be vital to enhancing community livability. This project will be a multi-year effort and include several complex components such as an Economic Opportunities Analysis, an update to the City's Housing Needs Analysis and Buildable Lands Inventory, a City-wide visioning process, updates to the Comprehensive Plan and Comprehensive Plan Map, the possible rezone of lands within the City and updates to the development code. Staff hopes to release an RFP to begin this effort during the Summer of 2021.

Another important focus area will be the City's sidewalk network. The Local Fuel Tax – passed in late 2019 – has provided a much needed, new source of funds that will be used to better connect our community. Of note, sidewalk infill on Old Portland Road will be completed this fiscal year and will considerably increase connectivity and accessibility in Southwest Scappoose. Finally, Staff will continue to focus on communication outreach with the community, to include increased use of the new City App.

City efforts to maintain the safety of the community will include an operational needs analysis of the Police Department, to look at both equipment and personnel, with the goal of ensuring that the Department has the resources necessary to thrive. In addition to the Department's internal efforts, there will also be emphasis on objectives that focus outward on the community, such as the resumption of community events such as *Tip-a-Cop* and *Donut Day*, following a temporary hiatus due to COVID-19 and the Citizens Academy. Finally, the Department has and will continue to focus extra resources on traffic enforcement along the City's side streets.

Further development of the City's Park System in the coming year will focus heavily on the completion of a conceptual design for the Grabhorn Property by the Grabhorn Park Ad Hoc Committee (GPAHC) and a determination by Council regarding the community's pursuit of a public pool on the property. The GPAHC was formed by the Mayor, with the consent of Council, in the Winter of 2021 and, according to their bylaws, will have a design recommendation (one with a pool and one without) to present to Council by September of 2021. Following that presentation, Staff will address any additional engineering needs and look to Council for a final approval before beginning the process of adding the concept to the Parks Master Plan and the preparation of a grant application. Council's decision-making process regarding the pool will follow the conclusion of a Community Survey, set to close on June 3rd, that alerts the community as to the financial implications of pursuing such a project. Other objectives under this goal include the restoration of the Peace Candle, budgeted at \$50,000, support of public art and staff support for the Friends of Scappoose Parks program.

Last but certainly not least, the City will be allocating significant time and resources to address aging infrastructure. For this fiscal year, the focus of these efforts will be on certain key objectives including Phase 1 of the Wastewater Treatment Plant, completion of the Stormwater Master Plan and updates to the City's System Development Charges and fees.

In summary, this year's budget continues to maintain funding for core services, make strategic investments in City infrastructure and implements Council goals. I would like to recognize and thank the Mayor and Council for their leadership and support. This past year had many unique challenges, particularly those related to the COVID-19 Pandemic. However, staff was still able to reach many key milestones and next year promises to be equally productive for the City.

Respectfully submitted,

Alexandra Rains
Interim Budget Officer
City of Scappoose

Scappoose

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

Smart Growth

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

Lifelong Learning

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

Sustainable Economy

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

Connected Community

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

Caring Community

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

Local Pride

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

Passionate Stewardship

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

Prepared by the Scappoose Community Vision Committee

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

Adopted August 1, 2016 by the Scappoose City Council

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

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

Develop a Vibrant and Diverse Local Economy	Enhance Community Livability	Develop a Park & Rec. System within a 10-minute Walk from all Neighborhoods	Address Aging Infrastructure	Ongoing Programs	Long Term Projects
OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES
Continue to support OMIC's expansion	Update Public Works Design Standards	Peace Candle	Wastewater Phase One Capacity Upgrades	Coordination/One Stop Meetings	Create a marketing/branding program
Design Downtown Revitalization Program	Update Rail Corridor Study	Develop the Grabhorn property Conceptual Plan	Update Stormwater Master Plan	Promote and support small local businesses	Coordinate with County to explore alternate route to east side of airport
Support and monitor development of the Columbia Commerce Center	Promote community events	Support Trail to Tillamook Project	Update Water, Wastewater, and Transportation SDCs/Fees	Promote and support county-wide and local tourism	Explore possibility of community center
Support and Monitor Development of the East Airport Subdivision	Develop a Long-Term Comprehensive Community Vision	Community Pool	IT upgrades	Continue communication outreach	Explore development of 14-acre park east of airport
Revise Betterment Fund Resolution 16-19	Sidewalk Plan	Identify Park Property on the East/South Side of the City		Support Senior Center	Veterans Park/Chief Concomly Park Bridge Feasibility Study
Update City's Land Use codes	Annual One-on-One Meetings with Neighboring Local Leaders			Continue community outreach by Police Department	Develop Vista Property
Develop an Economic Development Marketing Plan	Complete Police Department Operational Needs Analysis			Maintain emergency response preparedness	Begin development of Chapman Landing
Rename OMID				Provide School Resource Officer	Develop City Facility Master Plan
Implement GAAP basis of accounting				Traffic enforcement plan	
				Maintain sufficient staffing levels	
				Continue Citizens Academy	
				Continue Friends of Scappoose Parks	
				Support public art	

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 7,360.

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

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

Section 2. Scope

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

Section 3. Objectives

The City's principal investment objectives are:

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

Section 4. Delegation of Authority

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

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

Section 5. Prudence and Indemnification

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

Section 6. Safekeeping and Custody

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

Section 7. Accounting Method

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

Section 8. Internal Controls

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

Section 9. Reporting Requirements

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

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

Section 10. Investment Policy Adoption

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

Section 11. Qualified Institutions

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

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

Section 12. Investment Maturity

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

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

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

Section 13. Portfolio Diversification

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

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

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

**As determined on the settlement date.*

Section 14. Competitive Transactions

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

Section 15. Monitoring, Adjusting and Evaluating the Portfolio

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

Section 16. List of Authorized Investments

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

commercial paper shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.

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

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

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

Repurchase Agreements shall be entered into only with:

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

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

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

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

- 16.10 As of this date of this Policy, all of the above securities, deposits and transactions have been approved by the State Treasurer pursuant to ORS 294.046.

Section 17. Glossary of Terms

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

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

expressed as an annual percentage.

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

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

All Funds Combined Summary

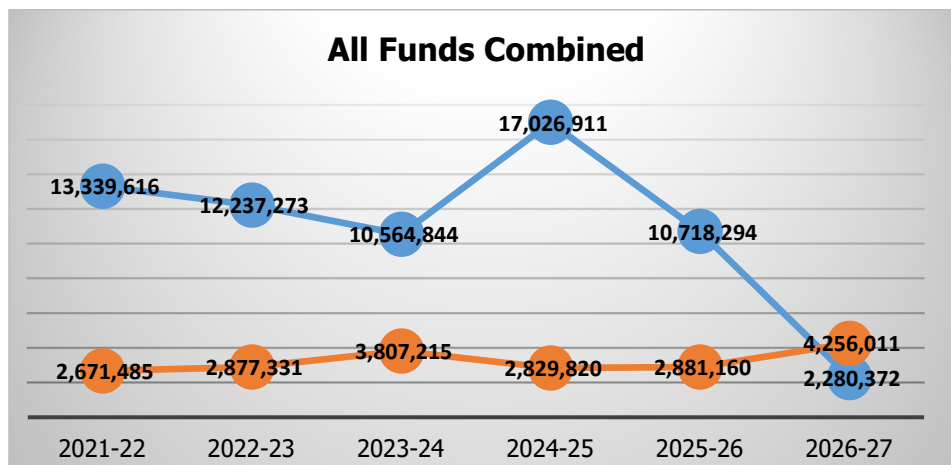
CITY-WIDE FINANCIAL OVERVIEW					
		ADOPTED 2020-21	ESTIMATED 2020-21	PROPOSED 2021-22	PROPOSED vs. ADOPTED
RESOURCES					
Beginning Fund Balances		13,248,631	14,146,642	13,966,130	5.42%
Interest		356,300	116,525	119,955	-66.33%
Property Tax		2,270,122	2,258,300	2,322,515	2.31%
Franchise Fees		477,740	483,601	480,840	0.65%
Licenses & Permits		217,330	233,700	463,480	113.26%
Intergovernmental Revenue		2,914,240	1,352,177	5,725,307	96.46%
Charges for Services		5,077,169	5,050,871	5,386,443	6.09%
SDC Fees		734,055	574,472	777,203	5.88%
Misc.		240,000	222,783	240,000	0.00%
Current Revenue		12,286,956	10,292,429	15,515,743	26.28%
Transfers		588,919	588,919	631,299	7.20%
TOTAL RESOURCES		26,124,506	25,027,990	30,113,172	15.27%
REQUIREMENTS					
Personnel Services		5,450,391	4,701,890	5,602,636	2.79%
Materials & Services		3,978,749	2,925,980	4,491,768	12.89%
Capital Outlay		6,395,040	2,263,991	9,476,514	48.19%
Operating Budget		15,824,180	9,891,861	19,570,918	23.68%
Debt Service		591,150	591,150	591,537	0.07%
Total Expenditures		16,415,330	10,483,011	20,162,455	22.83%
Transfers		588,919	588,919	614,763	4.39%
Contingencies		5,120,257	-	5,835,954	13.98%
TOTAL APPROPRIATIONS		22,124,506	11,071,930	26,613,172	20.29%
Unappropriated Ending Fund Balance		4,000,000	4,000,000	3,500,000	-12.50%
TOTAL BUDGET		26,124,506	15,071,930	30,113,172	15.27%
Total FTE		36	35	36	0.00%

All Funds Combined 5 Year Projection

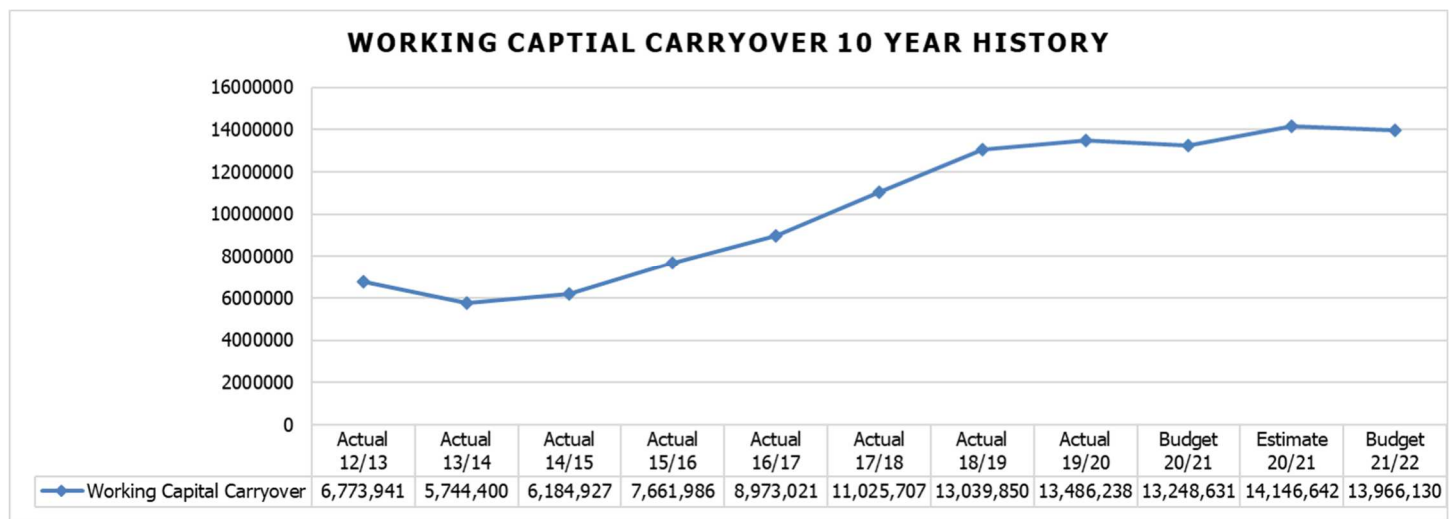
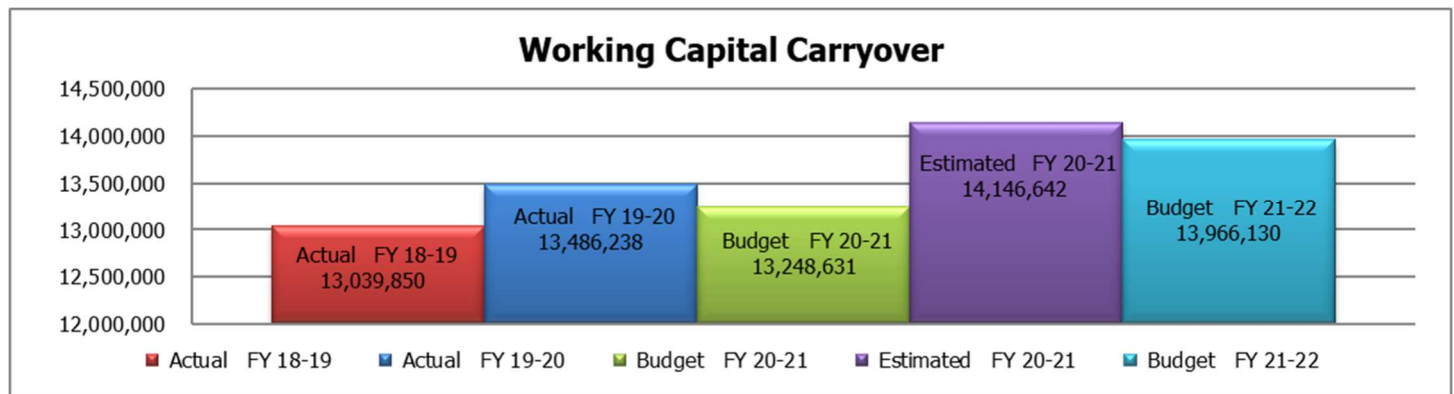
Note: Additional resources will be required in year 2026-2027

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
All Funds Combined							
	Beginning balance	17,966,130	17,921,019	18,239,029	20,179,630	22,558,618	16,369,059
		-	-	-	-	-	-
	Resources	12,147,042	14,448,110	14,663,098	11,706,506	12,027,532	12,251,448
		-	-	-	-	-	-
	Personal services	5,602,637	6,477,231	10,180,674	6,176,235	6,285,102	11,686,345
	Materials and services	4,491,768	4,579,563	4,671,155	4,764,578	4,859,869	4,957,067
	Capital outlay	5,472,851	8,262,800	6,743,200	3,169,500	11,967,320	8,934,680
	Debt Service	591,537	452,527	377,031	378,469	379,670	380,631
	Transfers	614,763	359,734	365,223	370,444	375,895	381,412
	Net	13,339,616	12,237,273	10,564,844	17,026,911	10,718,294	2,280,372
	Goal	2,671,485	2,877,331	3,807,215	2,829,820	2,881,160	4,256,011
	Over/(short)	10,668,131	9,359,942	6,757,629	14,197,090	7,837,134	(1,975,639)

Note: Additional resources will be required in year 2026-2027

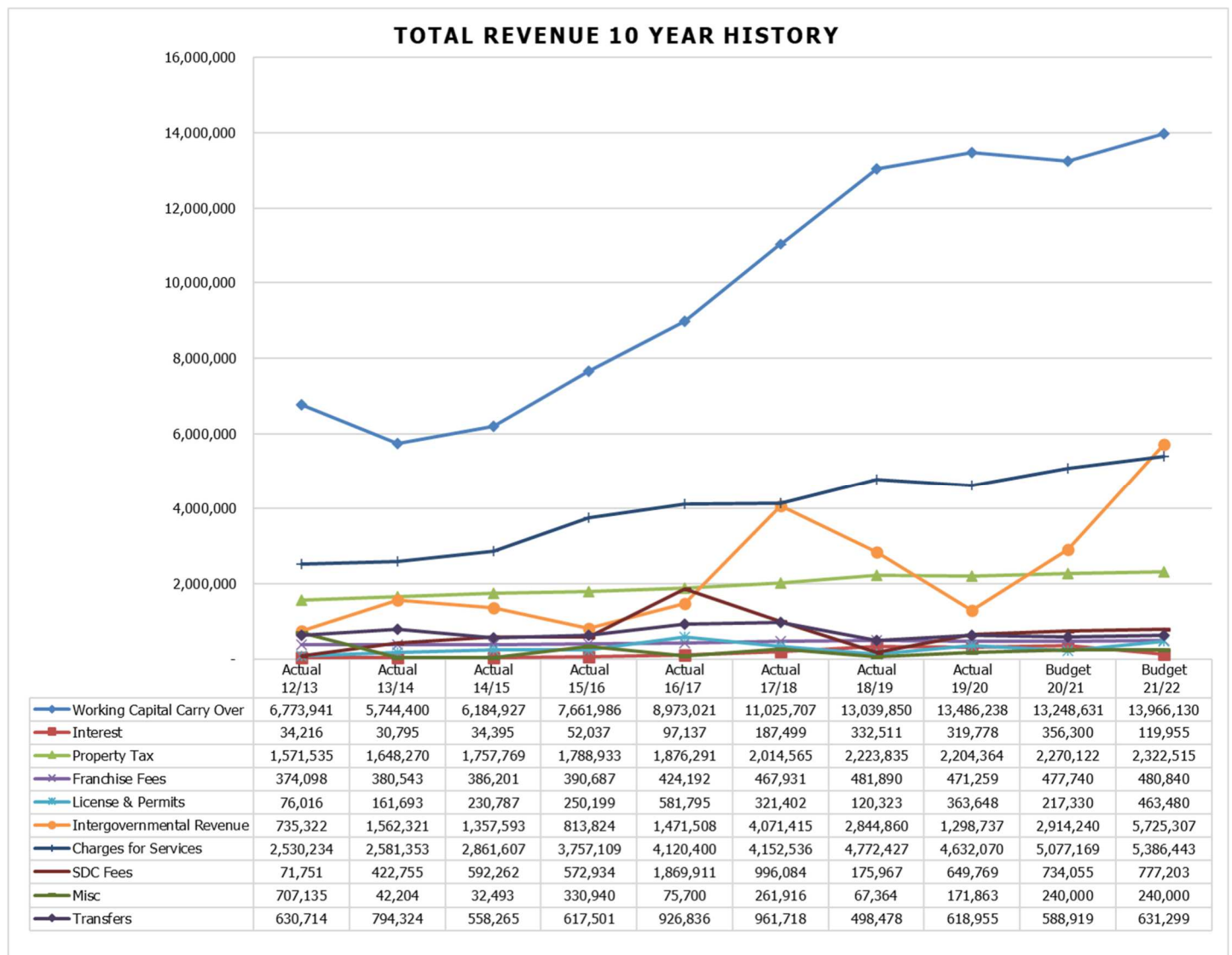


Total Resources



Revenue Summary	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
Working Capital Carry Over	\$ 13,039,850	\$ 13,486,238	\$ 13,248,631	\$ 14,146,642	\$ 13,966,130
Interest	332,511	319,778	356,300	116,525	119,955
Property Tax	2,223,835	2,204,364	2,270,122	2,258,300	2,322,515
Franchise Fees	481,890	471,259	477,740	483,601	480,840
Licenses & Permits	120,323	363,648	217,330	233,700	463,480
Intergovernmental Revenue	2,844,860	1,298,737	2,914,240	1,352,177	5,725,307
Charges for Services	4,772,427	4,632,070	5,077,169	5,050,871	5,386,443
SDC Fees	175,967	649,769	734,055	574,472	777,203
Misc.	67,364	171,863	240,000	222,783	240,000
Transfers	498,478	618,955	588,919	593,919	631,299
Total	\$ 24,557,505	\$ 24,216,681	\$ 26,124,506	\$ 25,032,990	\$ 30,113,172

Revenue by Source	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
Capital Carry Over	53.1%	55.7%	50.7%	56.5%	46.4%
Interest	1.4%	1.3%	1.4%	0.5%	0.4%
Property Tax	9.1%	9.1%	8.7%	9.0%	7.7%
Franchise Fees	2.0%	1.9%	1.8%	1.9%	1.6%
Licenses & Permits	0.5%	1.5%	0.8%	0.9%	1.5%
Intergovernmental Revenue	11.6%	5.4%	11.2%	5.4%	19.0%
Charges for Services	19.4%	19.1%	19.4%	20.2%	17.9%
SDC Fees	0.7%	2.7%	2.8%	2.3%	2.6%
Misc.	0.3%	0.7%	0.9%	0.9%	0.8%
Transfers	2.0%	2.6%	2.3%	2.4%	2.1%
Total	100%	100%	100%	100%	100%



Total Expenditures

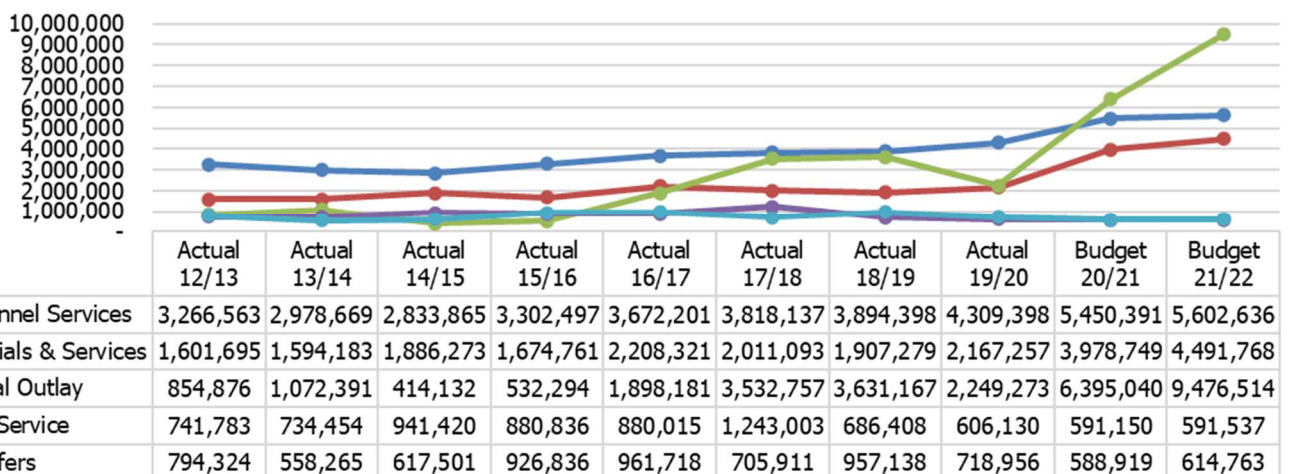
Expenditure Summary	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
General Fund	3,735,665	3,568,362	6,056,020	4,046,491	6,430,392
Law Enforcement Assessments	19,695	24,375	21,453	890	24,944
Watts House Fund	19,629	37,180	49,499	4,300	44,948
PEG Fund	24,092	24,887	95,800	32,380	69,379
Building Fund	248,269	325,138	540,423	309,511	681,918
Street Fund	2,478,880	560,420	2,002,386	611,322	6,431,137
Foot & Bicycle Trail Fund	-	1,000	133,716	10,000	178,435
Storm Drainage Fund	114,951	102,111	712,749	215,718	881,026
Storm Drainage SDC Fund	2,422	16,127	617,541	151,818	553,402
Street SDC Fund	31,655	151,863	1,207,952	106,632	1,233,102
Parks SDC Fund	761,995	51,830	317,384	61,180	321,280
Pool Fund	-	731,600	8,585	-	9,007
Skate Park Fund	-	-	-	-	-
Unemployment Insurance Fund	11,856	12,474	116,741	12,160	105,945
Water Fund	1,701,486	2,297,654	3,897,875	2,547,886	3,694,376
Water SDC Fund	283,066	285,058	725,302	289,117	810,368
Wastewater Fund	1,556,503	1,818,990	4,265,130	2,630,446	3,694,512
Wastewater SDC Fund	42,236	41,945	1,355,950	42,079	1,449,001
GO Debt Service Fund	43,990	24,148	-	-	-
Airpark Water Debt Service Fund	-	-	-	-	-
Total	11,076,390	10,075,162	22,124,506	11,071,930	26,613,172

Expenditures by Fund	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
General Fund	33.7%	35.4%	27.4%	36.5%	24.2%
Enforcement Assessments	0.2%	0.2%	0.1%	0.0%	0.1%
Watts House Fund	0.2%	0.4%	0.2%	0.0%	0.2%
PEG Fund	0.2%	0.2%	0.4%	0.3%	0.3%
Building Fund	2.2%	3.2%	2.4%	2.8%	2.6%
Street Fund	22.4%	5.6%	9.1%	5.5%	24.2%
Foot & Bicycle Trail Fund	0.0%	0.0%	0.6%	0.1%	0.7%
Storm Drainage Fund	1.0%	1.0%	3.2%	1.9%	3.3%
Storm Drainage SDC Fund	0.0%	0.2%	2.8%	1.4%	2.1%
Street SDC Fund	0.3%	1.5%	5.5%	1.0%	4.6%
Parks SDC Fund	6.9%	0.5%	1.4%	0.6%	1.2%
Pool Fund	0.0%	7.3%	0.0%	0.0%	0.0%
Skate Park Fund	0.0%	0.0%	0.0%	0.0%	0.0%
Unemployment Insurance Fund	0.1%	0.1%	0.5%	0.1%	0.4%
Water Fund	15.4%	22.8%	17.6%	23.0%	13.9%
Water SDC Fund	2.6%	2.8%	3.3%	2.6%	3.0%
Wastewater Fund	14.1%	18.1%	19.3%	23.8%	13.9%
Wastewater SDC Fund	0.4%	0.4%	6.1%	0.4%	5.4%
GO Debt Service Fund	0.4%	0.2%	0.0%	0.0%	0.0%
Airpark Water Debt Service Fund	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Expenditures by Classification	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Transfers	Contingencies	Unappropriated Ending Fund Balance	Total
General Fund	2,731,799	2,245,208	577,514	18,760	146,716	710,395	1,700,000	8,130,392
Law Enforcement Assessments		-	10,000	-	-	14,944		24,944
Watts House Fund		10,600	5,000		-	29,348	-	44,948
PEG Fund		48,195	-		-	21,184		69,379
Building Fund	250,565	78,754	40,000	-	36,337	276,262		681,918
Street Fund	321,679	268,225	5,160,000	-	90,073	591,160		6,431,137
Foot & Bicycle Trail Fund		3,000	50,000		-	125,435		178,435
Storm Drainage Fund	113,069	183,050	167,000	-	-	417,907		881,026
Storm Drainage SDC Fund		-	312,000		3,270	238,132	-	553,402
Street SDC Fund		-	500,000	-	5,885	727,217	-	1,233,102
Parks SDC Fund			200,000	-	5,702	115,578		321,280
Pool Fund		-	-	-	-	9,007	-	9,007
Unemployment Insurance Fund	50,000					55,945		105,945
Water Fund	1,060,902	914,383	865,000	172,783	158,014	523,294	1,800,000	5,494,376
Water SDC Fund			100,000	281,514	14,616	414,238		810,368
Wastewater Fund	1,074,622	740,353	1,042,000	118,480	138,568	580,489	-	3,694,512
Wastewater SDC Fund			448,000		15,582	985,419		1,449,001
	\$ 5,602,636	\$ 4,491,768	\$ 9,476,514	\$ 591,537	\$ 614,763	\$ 5,835,954	\$ 3,500,000	\$ 30,113,172

Total Percent by Classification	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Transfers	Contingencies	Unappropriated Ending Fund Balance
General Fund	48.8%	50.0%	6.1%	3.2%	23.9%	12.2%	48.6%
Enforcement Assessments	0.0%	0.0%	0.1%	0.0%	0.0%	0.3%	0.0%
Watts House Fund	0.0%	0.2%	0.1%	0.0%	0.0%	0.5%	0.0%
PEG Fund	0.0%	1.1%	0.0%	0.0%	0.0%	0.4%	0.0%
Building Fund	4.5%	1.8%	0.4%	0.0%	5.9%	4.7%	0.0%
Street Fund	5.7%	6.0%	54.5%	0.0%	14.7%	10.1%	0.0%
Foot & Bicycle Trail Fund	0.0%	0.1%	0.5%	0.0%	0.0%	2.1%	0.0%
Storm Drainage Fund	2.0%	4.1%	1.8%	0.0%	0.0%	7.2%	0.0%
Storm Drainage SDC Fund	0.0%	0.0%	3.3%	0.0%	0.5%	4.1%	0.0%
Street SDC Fund	0.0%	0.0%	5.3%	0.0%	1.0%	12.5%	0.0%
Parks SDC Fund	0.0%	0.0%	2.1%	0.0%	0.9%	2.0%	0.0%
Pool Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%
Skate Park Fund	0.9%	0.0%	0.0%	0.0%	0.0%	1.0%	0.0%
Unemployment Insurance Fund	18.9%	20.4%	9.1%	29.2%	25.7%	9.0%	51.4%
Water Fund	0.0%	0.0%	1.1%	47.6%	2.4%	7.1%	0.0%
Water SDC Fund	19.2%	16.5%	11.0%	20.0%	22.5%	9.9%	0.0%
Wastewater Fund	0.0%	0.0%	4.7%	0.0%	2.5%	16.9%	0.0%
Wastewater SDC Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TOTAL EXPENDITURES 10 YEAR HISTORY



Summary Personnel Services

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

The City of Scappoose employees are comprised of those covered by the contracts with the Fraternal Order of Police (FOP) Representing 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.

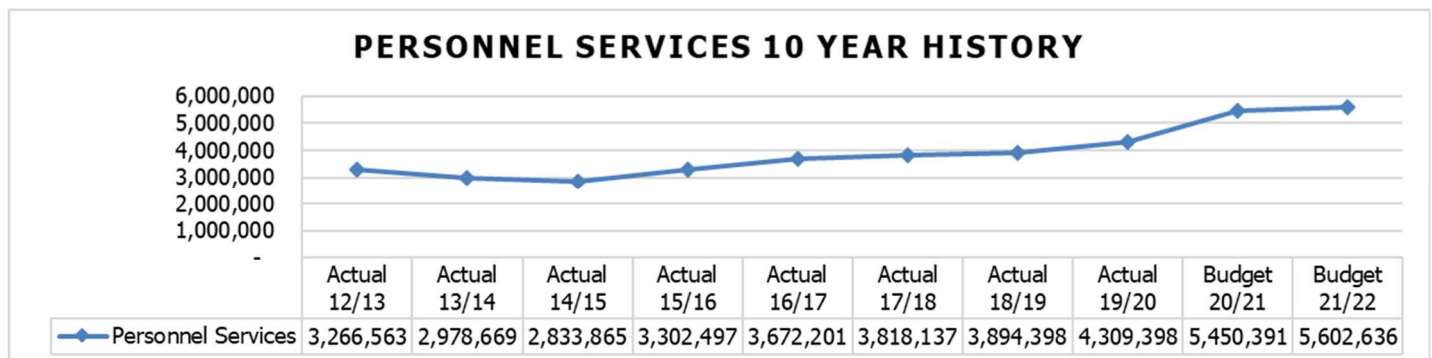
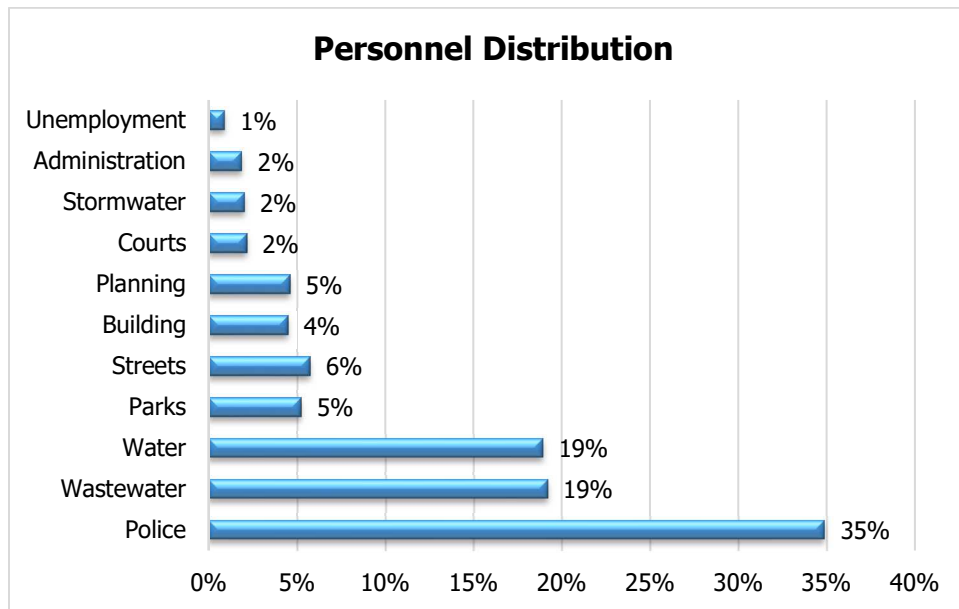
The salaries of Mid-Management employees and Department Heads are subject to a salary plan approved by the City Manager that calls for minimum-maximum wage scale. The City Manager may award additional paid time off in the form of extra vacation hours or personal holidays where the employee's activities 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 2.5% COLA is budgeted for this group of employees for the 2021-2022 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.

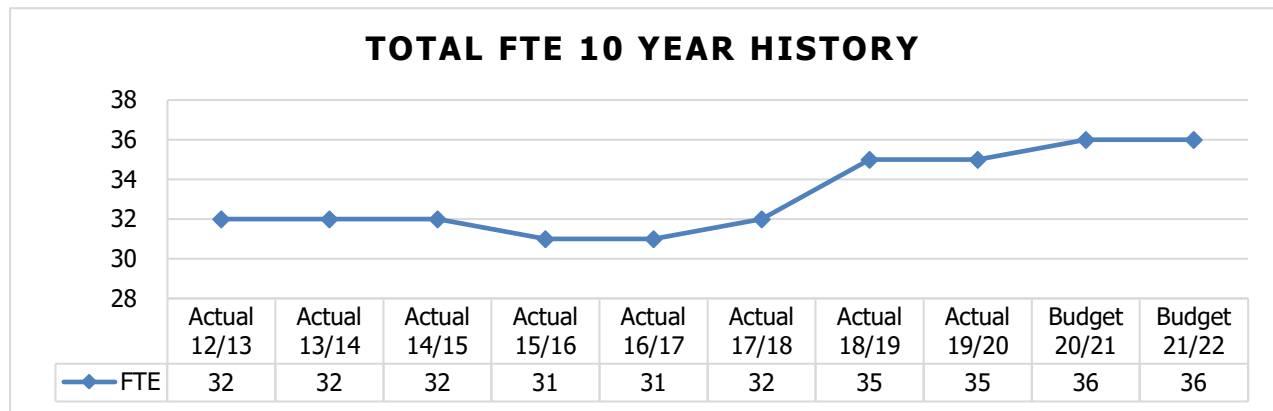
After salaries, the City's largest personnel related expense is the cost of health, dental, vision and life insurance benefits. Working together, the Finance Administrator and the current contracted City benefits agent, Chris Iverson with Hagan Hamilton Insurance Solutions, have continued the City's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

Personnel Services

Department	Unemployment & Hiring Incentive	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
Unemployment & Hiring Incentive	50,000	-	-	-	-	-	-	50,000
Administration Department	-	65,182	13,842	21,263	5,215	166	-	105,668
Building Department	-	150,480	41,587	42,200	12,158	2,647	1,494	250,565
Municipal Court Department	-	67,258	24,665	22,086	5,417	242	449	120,117
Parks Department	-	163,149	53,913	48,172	13,542	8,028	6,125	292,930
Planning Department	-	151,017	50,600	42,488	12,201	421	1,494	258,220
Police Department	7,000	1,095,655	273,298	361,456	93,228	54,536	69,691	1,954,864
Storm Water Department	-	67,606	15,955	19,809	5,517	2,830	1,351	113,069
Street Department	-	196,199	44,363	60,313	15,804	3,648	1,351	321,679
Wastewater Department	-	619,016	174,998	188,988	50,870	23,895	16,855	1,074,622
Water Department	-	611,439	166,161	191,928	50,213	24,932	16,229	1,060,902
Grand Total	57,000	3,187,001	859,384	998,704	264,163	121,346	115,039	5,602,637



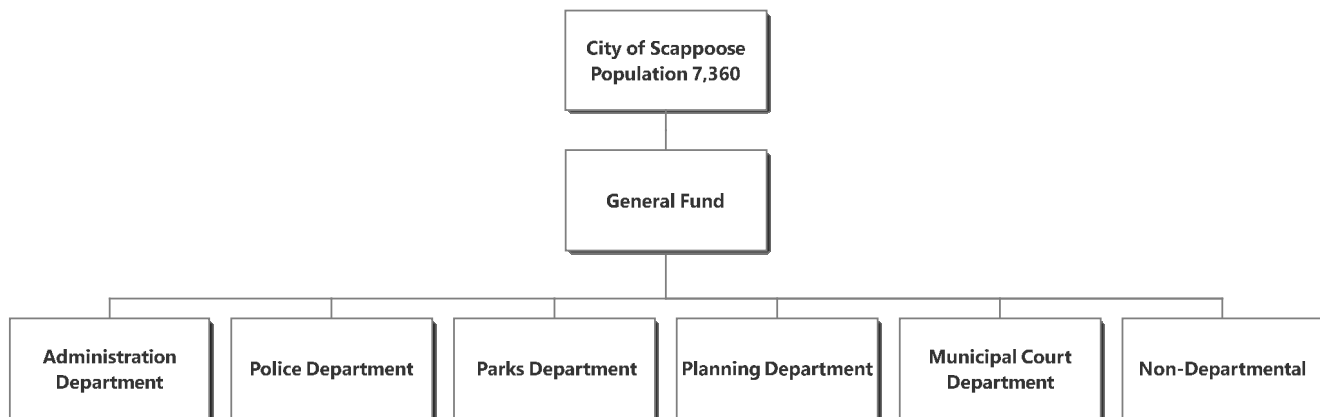
City of Scappoose Compensation Schedule						
City of Scappoose	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Assistant City Manager	1	1	1	1	30.03	46.59
Assistant to City Manager					24.60	36.35
Assistant to Public Works Director				1	24.60	36.35
Building Official	1	1	1	1	30.03	46.59
Chief of Police	1	1	1	1	38.73	60.08
City Engineer	1	1	1	1	33.50	51.97
City Manager	1	1	1	1	45.75	70.97
City Recorder	1	1	1	1	26.97	41.82
Finance Administrator/Office Manager	1	1	1	1	38.73	60.08
Office Administrator CDC	1	1	1	1	21.67	27.66
Office Administrator Court	1	1	1	1	21.56	27.52
Office Administrator Finance	1	1	1	1	21.67	27.66
Office Administrator Police	1	1	1	1	21.56	27.52
Operator I		1	1	1	23.97	30.59
Operator II	1	1	1	1	26.41	33.71
Operator III	1	1	1	1	29.14	37.19
Patrol Officer	7	7	7	7	26.22	33.46
Planning Supervisor	1	1	1	1	30.03	46.59
Police Lieutenant		1	1	1	33.54	52.03
Police Sergeant	3	2	2	2	30.01	46.55
Program Analyst			1		20.95	32.47
Public Works Director	1	1	1	1	38.73	60.08
Treatment Plant Supervisor	2	2	2	2	30.03	46.59
Utility/Parks Worker I	1	2	2	2	20.13	25.69
Utility/Parks Worker II	3	2	2	2	23.97	30.59
Utility/Parks Worker III	2	2	2	2	26.41	33.71
Utility Supervisor	1	1	1	1	30.03	46.59
Total FTE	35	35	36	36		



5 Year Projection

			Budget	Projected				
			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Personal Services								
		FTE	36	36	36	36	36	36
		Salaries	3,237,001	3,333,767	3,417,112	3,590,103	3,590,103	3,679,855
		Benefits	2,365,636	2,254,896	2,311,268	2,428,276	2,428,276	2,488,983
		Total Personal Services	5,602,637	5,588,663	5,728,379	6,018,379	6,018,379	6,168,838

GENERAL FUND 10



PURPOSE:

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

VISION FOR THE YEAR:

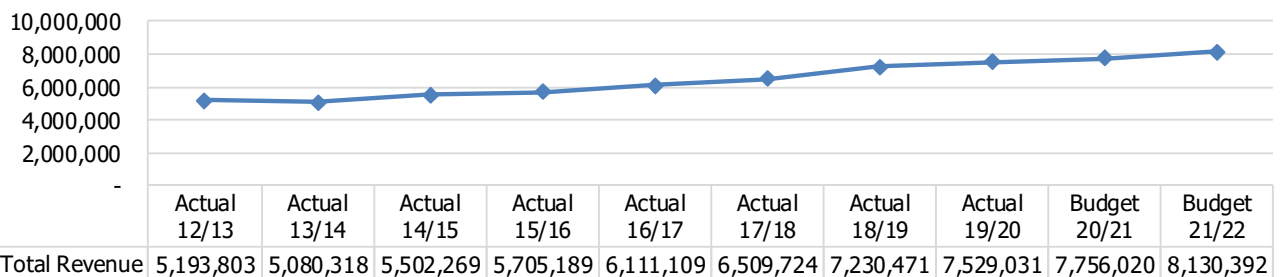
To maintain a healthy cash position and to provide needed community services.

BUDGET NOTES:

Revenue

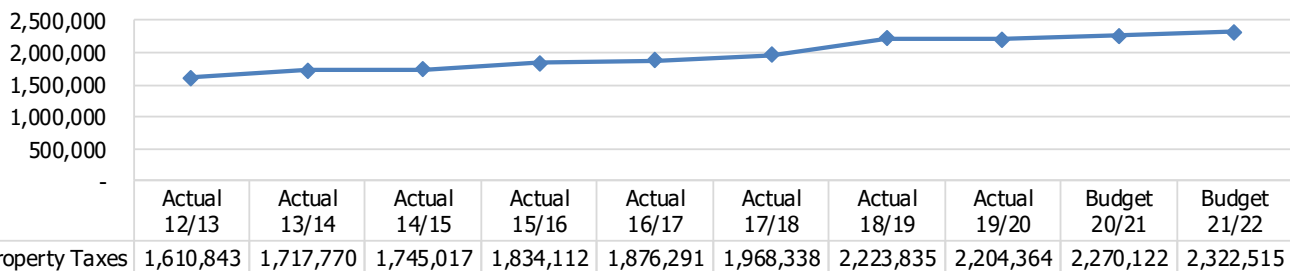
The General Fund for fiscal year 21-22 has a beginning cash position of \$4,070,133. This amount will provide the City with the working capital needed to meet General Fund expenditure requirements without interim borrowing prior to the receipt of property tax revenue in November. The proposed budget also provides for a \$710,395 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 22-23 beginning cash carryover.

GENERAL FUND TOTAL REVENUE 10 YEAR HISTORY

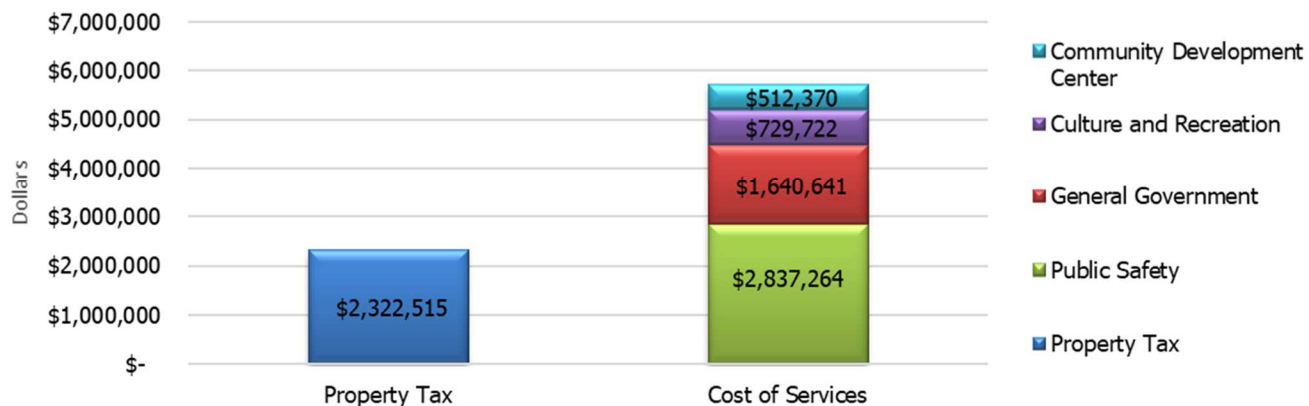


Property tax revenue is projected to be \$2,322,515. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. Property Taxes account for 57% of the General Fund revenue.

PROPERTY TAX REVENUE 10 YEAR HISTORY

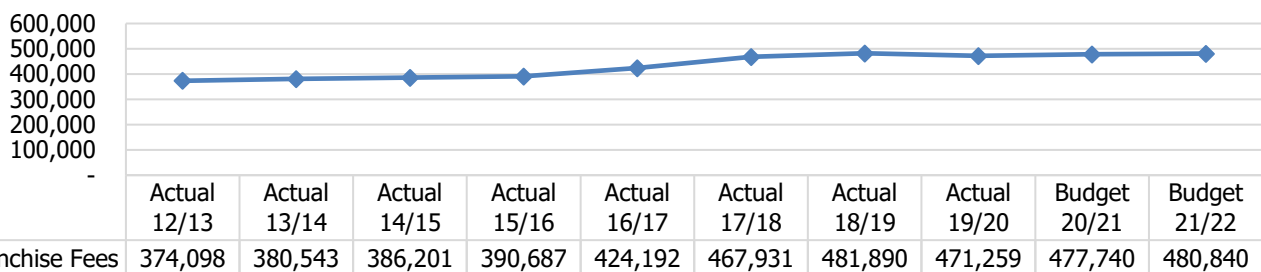


Property Tax and Citizen Services

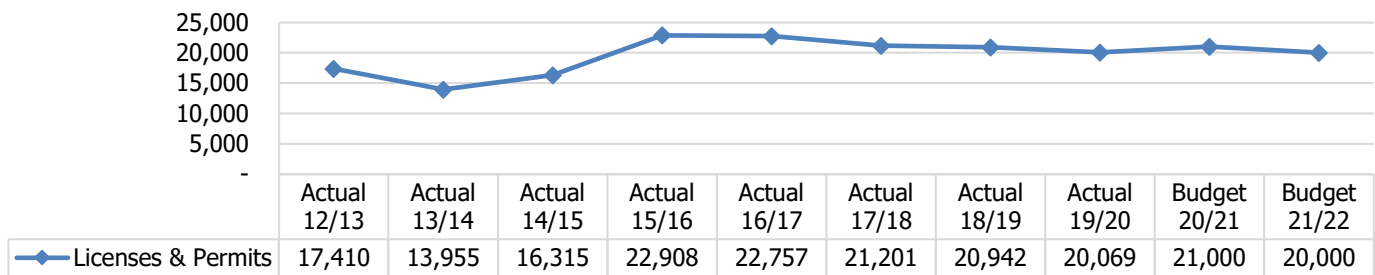


Franchise fee revenue is estimated to be \$480,840. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (4%) expiring 3/2024, NW Natural Gas (3%) expiring 9/2021, Waste Management of Oregon (5%) expiring 11/2026, Comcast Cable (5%) expiring 12/2022 and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 12% of General Fund revenues.

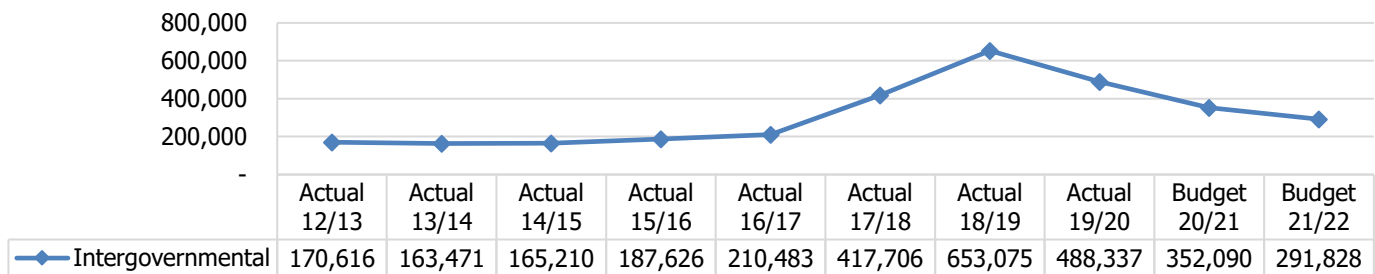
FRANCHISE FEES 10 YEAR HISTORY



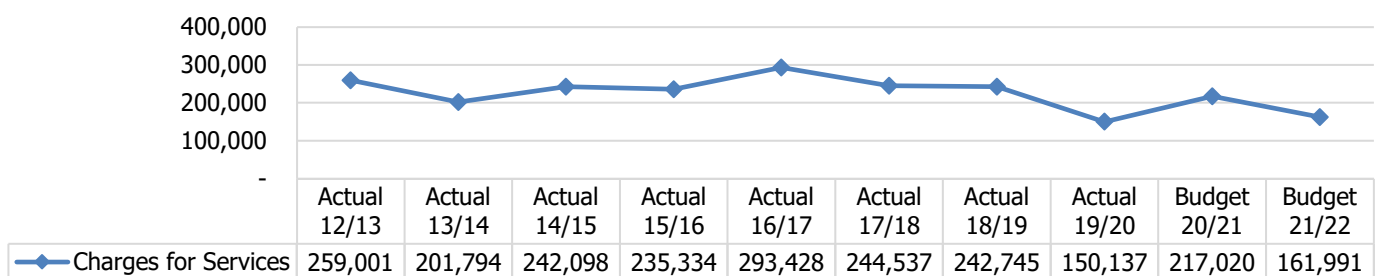
The City anticipates collecting \$20,000 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.

LICENSES AND PERMITS 10 YEAR HISTORY

The total intergovernmental revenue is estimated to be \$291,828. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$136,234 for liquor, \$5,594 for cigarettes and \$150,000 for state shared revenue. Intergovernmental revenues account for 7% of the General Fund revenues.

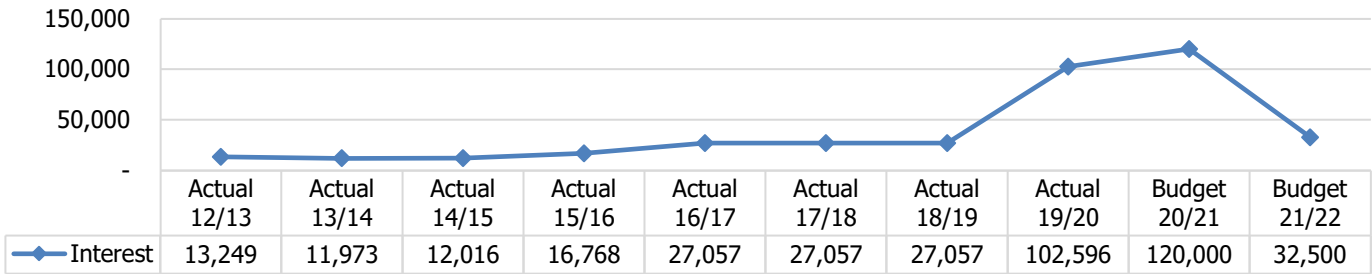
INTERGOVERNMENTAL REVENUE 10 YEAR HISTORY

Charges for services has anticipated revenue of \$161,991. 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 \$12,000 from Police administrative fees. Charges for services account for 4% of the General Fund revenues.

CHARGES FOR SERVICES 10 YEAR HISTORY

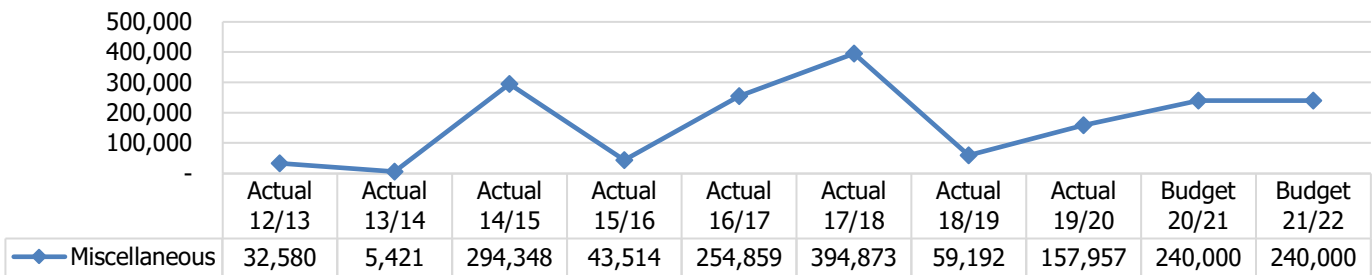
Interest income for the year is estimated at \$32,500. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 1% of the General Fund revenues.

INTEREST 10 YEAR HISTORY



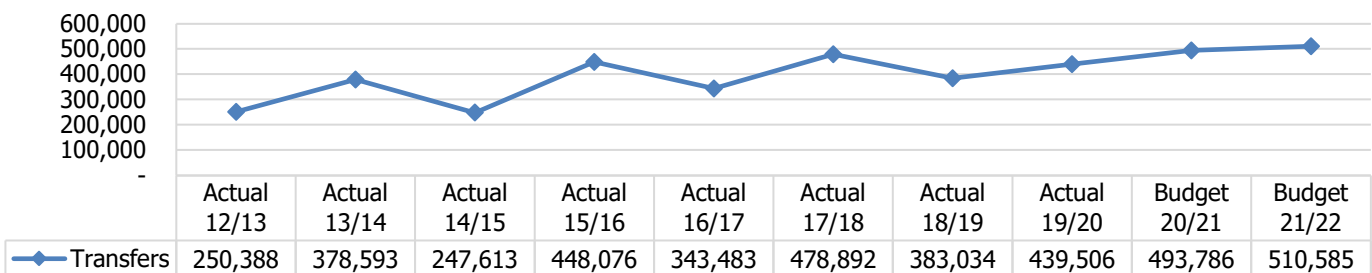
Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$240,000. Miscellaneous revenue accounts for 6% of the General Fund revenues.

MISCELLANEOUS REVENUE 10 YEAR HISTORY



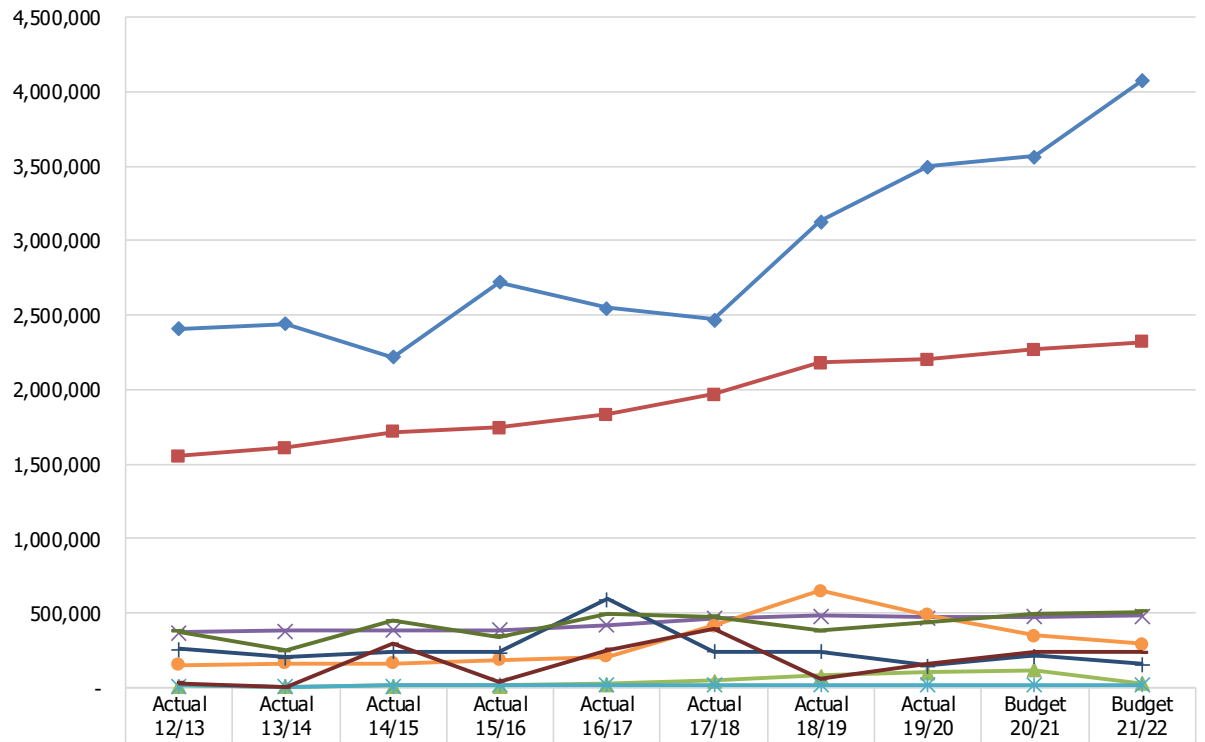
Transfers to the General Fund are projected to be \$510,585. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 13% of the General Fund revenues.

TRANSFER REVENUE 10 YEAR HISTORY



Total amount of revenue for the General Fund is projected to be \$4,060,259. Total fund resources are \$8,130,392.

GENERAL FUND REVENUE 10 YEAR HISTORY



5 Year Projection

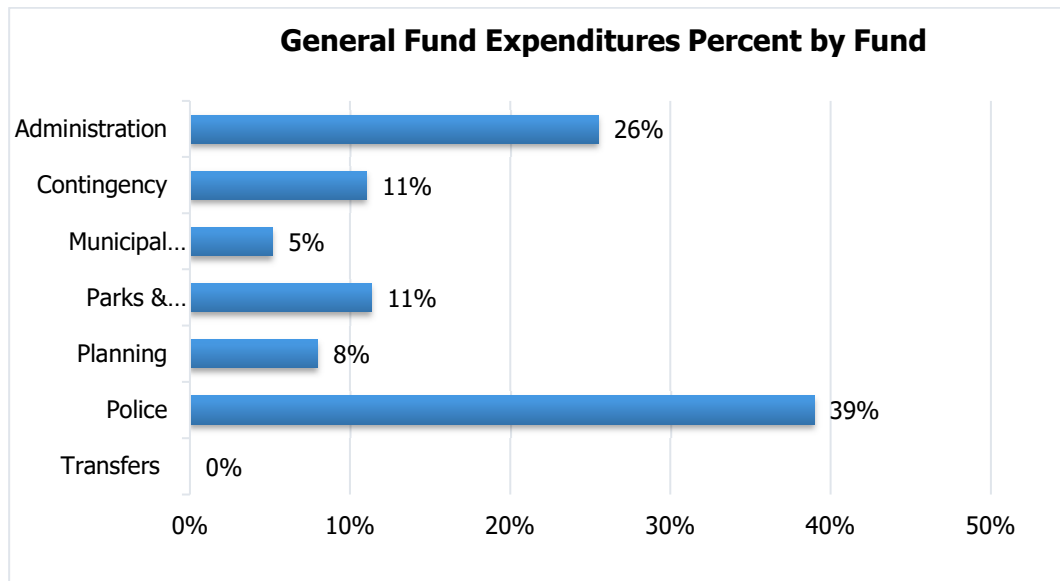
Note: Additional resources will be required in year 2023-2024

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
General Fund							
	Beginning balance	5,770,133	4,316,123	2,778,283	1,232,822	(358,978)	(1,947,569)
	Resources	4,060,259	3,795,707	3,880,120	3,967,228	4,056,596	4,148,290
	Personal services	2,526,071	2,680,023	2,747,024	2,815,699	2,886,092	2,958,244
	Materials and services	2,245,208	2,290,112	2,335,914	2,382,633	2,430,285	2,478,891
	Capital outlay	577,514	195,000	190,000	205,000	170,000	515,000
	Debt Service	18,760	18,760	-	-	-	-
	Transfers	146,716	149,650	152,643	155,696	158,810	161,986
	Net	4,316,123	2,778,283	1,232,822	(358,978)	(1,947,569)	(3,913,401)
	Goal	1,197,510	1,247,224	1,270,735	1,299,583	1,329,094	1,359,284
	Over/(short)	3,118,613	1,531,060	(37,913)	(1,658,562)	(3,276,664)	(5,272,684)

General Fund 10							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 3,127,816	\$ 3,494,806	\$ 3,564,262	\$ 3,960,669	\$ 4,070,133	\$ 4,070,133	\$ 4,070,133
Current year resources							
Property taxes	\$ 2,177,639	\$ 2,204,364	\$ 2,270,122	\$ 2,258,300	\$ 2,322,515	\$ 2,322,515	\$ 2,322,515
Interest	84,138	102,596	120,000	32,700	32,500	32,500	32,500
Franchise fees	481,890	471,259	477,740	483,601	480,840	480,840	480,840
Licenses and permits	20,942	20,069	21,000	20,000	20,000	20,000	20,000
Intergovernmental revenue	653,075	488,337	352,090	561,877	291,828	291,828	291,828
Charges for services	242,745	150,137	217,020	150,671	161,991	161,991	161,991
Miscellaneous	59,192	157,957	240,000	150,020	240,000	240,000	240,000
Transfers	383,034	439,506	493,786	498,786	510,585	510,585	510,585
Total current year resources	\$ 4,102,655	\$ 4,034,225	\$ 4,191,758	\$ 4,155,955	\$ 4,060,259	\$ 4,060,259	\$ 4,060,259
Total resources	\$ 7,230,471	\$ 7,529,031	\$ 7,756,020	\$ 8,116,624	\$ 8,130,392	\$ 8,130,392	\$ 8,130,392
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Expenditures							
Administration	\$ 607,630	\$ 700,069	\$ 1,465,846	\$ 923,742	\$ 1,640,641	\$ 1,640,641	\$ 1,640,641
Police	1,653,435	1,724,819	2,456,964	1,995,210	2,505,569	2,505,569	2,505,569
Parks & Grounds	948,755	439,981	600,054	500,102	729,722	729,722	729,722
Municipal Court	259,786	226,480	317,373	284,972	331,695	331,695	331,695
Planning	246,059	292,013	415,798	342,465	512,370	512,370	512,370
Non Departmental Transfers	20,000	185,000	0	0	-	-	-
Contingency			799,985		710,395	710,395	710,395
Total expenditures	\$ 3,735,665	\$ 3,568,362	\$ 6,056,020	\$ 4,046,491	\$ 6,430,392	\$ 6,430,392	\$ 6,430,392
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Total other requirements	\$ -	\$ -	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Ending available working capital	\$ 3,494,806	\$ 3,960,669	\$ -	\$ 2,370,133	\$ -	\$ -	\$ -

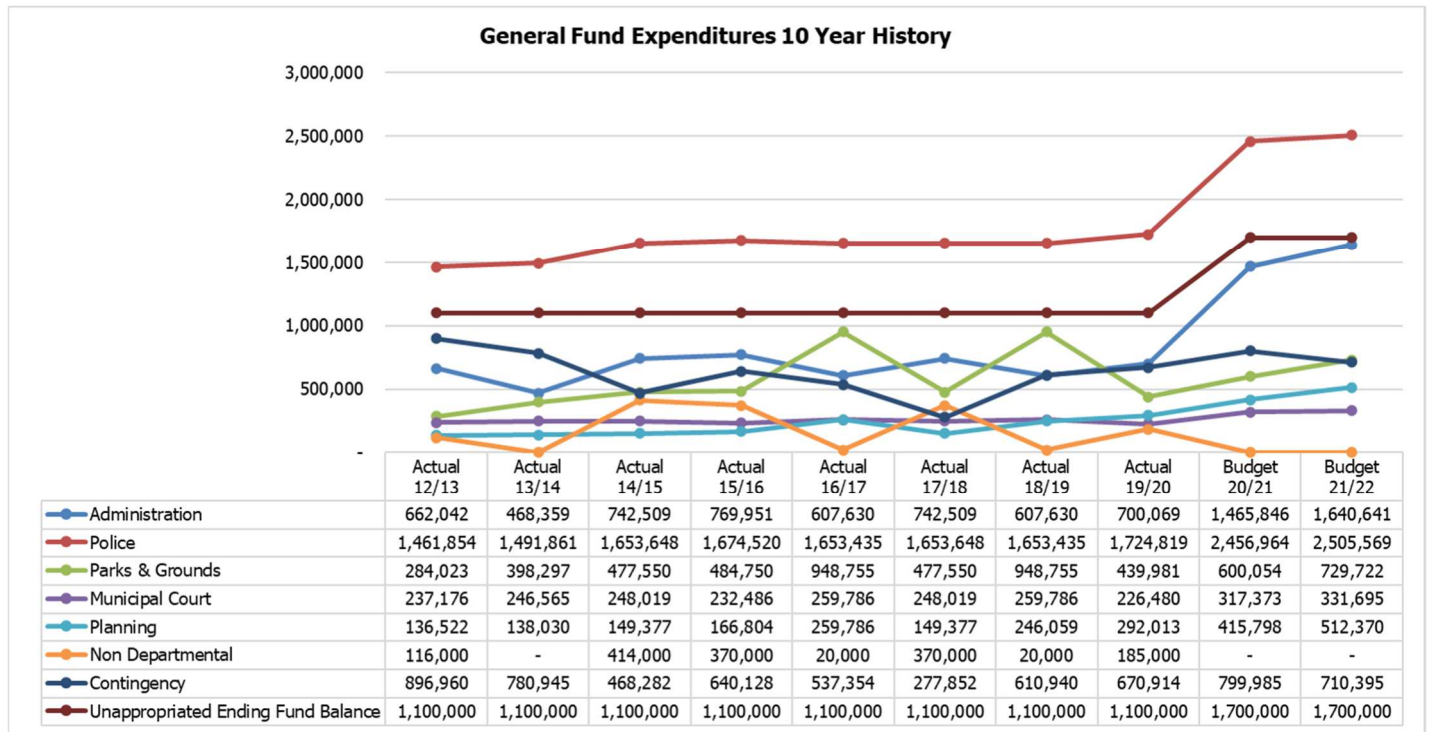
General Fund Revenue Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
10-000-001	Taxes Necessary to Balance	2,075,610	2,121,383	2,208,022	2,165,600	2,266,327
10-000-002	Delinquent Taxes	102,029	82,981	62,100	92,700	56,188
10-000-003	Interest Earned	84,139	102,596	120,000	32,700	32,500
10-000-015	State Liquor Tax	123,656	116,377	143,875	149,500	136,234
10-000-020	State Cigarette Tax	8,040	8,032	8,215	7,600	5,594
10-000-025	State Revenue Sharing	123,826	142,260	140,000	190,000	150,000
10-000-030	Court Fines/Fees/Costs	195,842	106,715	150,000	100,000	100,000
10-000-055	Street Trees (1% of land use	356	326	300	340	340
10-000-060	Business Licenses	17,432	16,790	17,000	17,000	17,000
10-000-065	Planning & Developing Fees	36,321	32,312	50,000	34,000	43,000
10-000-081	CenturyTel Franchise (7%)	8,365	8,368	8,500	8,250	8,500
10-000-082	PUD Franchise (4%)	170,537	171,351	175,000	176,049	177,000
10-000-083	NW Natural Gas Franchise (3%)	71,633	77,197	80,000	75,100	77,000
10-000-084	Garbage Franchise (5%)	64,595	64,327	60,000	63,300	65,000
10-000-085	Cable Franchise (5%)	107,716	105,678	110,000	107,000	109,000
10-000-087	Misc. Franchise Fees	184	259	-	100	100
10-000-100	Miscellaneous	28,436	29,199	15,000	50,000	15,000
10-000-101	Donations & Grants	397,553	221,668	60,000	214,777	-
10-000-102	Police Administrative Fees	8,568	7,099	10,000	12,000	12,000
10-000-105	CET Administrative Fees (4%)	1,267	3,321	6,320	4,000	6,320
10-000-106	CET School District (96%)	30,415	79,694	225,000	100,000	225,000
10-000-110	Transient Tax 45% Tourism	1,755	1,639	2,000	1,500	1,500
10-000-111	Transient Tax 45% Parks	1,755	1,639	2,000	1,500	1,500
10-000-112	Transient Tax Admin Fee	390	364	400	331	331
10-000-150	Advance Funding Reimbursement	-	47,707	-	-	-
10-000-161	Parks Misc. Revenue	340	1,358	-	20	-
10-000-670	Natural Gas Royalties	-	4,839	5,000	14,562	5,000
10-000-671	Enterprise Zone Betterment	58,860	39,240	39,240	39,240	39,240
10-000-901	Transfer in Municipal Court	4,476	4,943	5,378	5,378	5,253
10-000-903	Transfer in Building Fund	28,256	30,593	36,418	36,418	36,337
10-000-915	Transfer in Parks	22,653	23,782	31,490	31,490	22,422
10-000-916	Transfer in Planning Fund	29,233	32,410	36,434	36,434	36,344
10-000-917	Transfer in Street Fund	58,179	64,601	75,690	75,690	65,073
10-000-918	Transfer in Water Fund	40,862	43,047	12,340	12,340	62,300
10-000-919	Transfer in Sewer Fund	110,279	134,382	173,565	173,565	138,568
10-000-920	Transfer in Police	76,838	74,348	85,768	85,768	82,697
10-000-921	Transfer in Street SDC Fund	4,577	11,281	6,632	6,632	5,885
10-000-922	Transfer in Parks SDC Fund	835	4,414	11,180	11,180	5,702
10-000-923	Transfer in Storm Drain SDC	2,422	2,009	1,818	1,818	3,270
10-000-924	Transfer in Water SDC Fund	2,347	7,265	9,314	9,314	14,616
10-000-926	Transfer in Sewer SDC Fund	2,077	6,431	7,759	7,759	15,582
10-000-980	Transfer in Urban Renewal	-	-	-	5,000	16,536
	Total General Fund Revenue	4,102,656	4,034,225	4,191,758	4,155,955	4,060,259

Expenditures

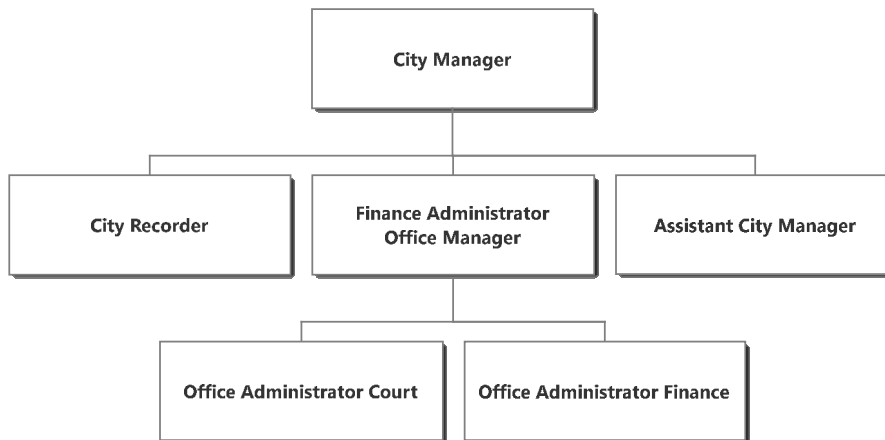


Within the General Fund, the City expects to expend \$6,430,392. These expenditures are budgeted into the following departments: Administration 26% \$1,640,641, Police 39% \$2,505,569, Parks & Grounds 11%, \$729,722, Municipal Court 5% \$331,695, Planning 8% \$512,370, Transfers 0% \$0 and Contingency 11%, \$710,395.

General Fund	Adopted	Actual	Adopted
Comparison Adopted to Actual	2019-20	2019-20	vs. Actual
RESOURCES			
Beginning Fund Balances	3,120,561	3,494,806	11.99%
Property taxes	2,369,988	2,204,364	-6.99%
Interest	85,000	102,596	20.70%
Franchise fees	472,740	471,259	-0.31%
Licenses and permits	22,000	20,069	-8.78%
Intergovernmental revenue	337,200	488,337	44.82%
Charges for services	275,020	150,137	-45.41%
Miscellaneous	240,000	157,957	-34.18%
Current Revenue	3,801,948	3,594,719	-5.45%
Transfers	439,506	439,506	0.00%
TOTAL RESOURCES	7,362,015	7,529,031	2.27%
REQUIREMENTS			
Administration	1,376,196	700,069	-49.13%
Police	2,280,049	1,631,711	-28.44%
Parks & Grounds	583,201	416,199	-28.64%
Municipal Court	305,102	221,537	-27.39%
Planning	342,923	259,603	-24.30%
Operating Budget	4,887,471	3,229,119	-33.93%
Debt Service	18,760	18,760	0.00%
Total Expenditures	4,906,231	3,247,879	-33.80%
Transfers	320,483	320,483	0.00%
Contingency	635,301	-	-100.00%
TOTAL APPROPRIATIONS	5,862,015	3,568,362	-39.13%
Unappropriated ending fund balance	1,500,000	-	-100.00%
TOTAL BUDGET	7,362,015	3,568,362	-51.53%



ADMINISTRATION DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COUNCIL AND DEPARTMENT GOALS:

The Administration Department is responsible for ensuring Council goals are met.

ADMINISTRATON OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Adopt Budget												
Annual Town Meeting												
Boards & Commissions Banquet												
CEP Process												
Complete Long-Term Comprehensive Community Vision												
Continue Communication Outreach												
Continue Friends of Scappoose Parks												
Coordination/One Stop Meetings												
Council Goal Setting												
Council Retreat												
Create Local Industrial Recruiting/Marketing Brochure												
Develop Grabhorn Park Conceptual Plan												
Develop South Scappoose Creek Trail												
Maintain Website Page												
Monthly Newsletter												
Personnel Policies & Procedures												
Prepare Budget												
Prepare Department Work Plans												
Prepare Financial Statements												
Promote and Support County Wide and Local Tourism												
Promote Community Events												
Protect and Restore Peace Candle, incorporate Welcome to Scappoose Sign												

ADMINISTRATION OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Public Art												
Pursue Grants												
Retain and Recruit Staff												
Revise Betterment Fund Resolution												
Support Development of East Airport Subdivision												
Continue to Support OMIC's expansion												
Support Public Art												
Support Senior Center												
Update Ordinances and Codes												
Update Rail Corridor Study												

BUDGET NOTES:

The Administrative Department's proposed budget is \$1,640,641. The fund allocates \$105,668 for personnel services and \$1,414,973 for materials and services. Within materials and services, the largest expenditures are economic development at \$146,940, contractual professional at \$486,000 and CET School District at \$225,000. Capital outlay is budgeted at \$120,000 to be spent on equipment upgrades and maintenance of City Hall building.

PERCENTAGE OF TIME ALLOCATION:

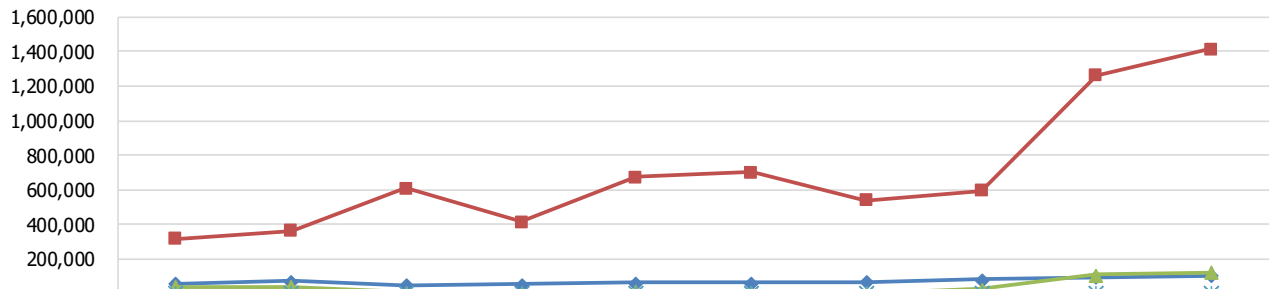
	Full Time Equivalent Positions					
	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Administration Department						
City Manager	10%	10%	10%	10%	45.75	70.97
City Recorder	15%	15%	15%	15%	26.97	41.82
Finance Administrator/Office Manager	15%	15%	15%	15%	38.73	60.08
Assistant City Manager	10%	10%	10%	10%	30.03	46.59
TOTAL FTE'S	0.50	0.50	0.50	0.50		

					Proposed	Approved	Adopted
Administration Department	Actual	Actual	Budget	Estimated	Budget	Budget	Budget
Expenditures	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 21-22
Administration							
Personnel services	\$ 67,030	\$ 80,160	\$ 92,403	\$ 82,018	\$ 105,668	\$ 105,668	\$ 105,668
Materials & services	540,600	594,212	1,263,443	768,615	1,414,973	1,414,973	1,414,973
Capital outlay	0	25,697	110,000	73,109	120,000	120,000	120,000
Transfers							
Total expenditures	\$ 607,630	\$ 700,069	\$ 1,465,846	\$ 923,742	\$ 1,640,641	\$ 1,640,641	\$ 1,640,641

Administration Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
	Administration Department Salaries	44,924	52,274	57,157	50,468	65,182
10-100-142	Overtime	-	-	-	-	-
10-100-146	Health Insurance	6,800	9,533	12,073	10,000	13,842
10-100-148	Retirement Benefits	11,801	14,483	18,450	17,000	21,263
10-100-150	Social Security	3,285	3,842	4,573	4,500	5,215
10-100-152	Workers' Compensation	219	23	150	50	166
10-100-155	Taxable Fringe Benefits	-	5	-	-	-
	Total Personnel Services	67,030	80,160	92,403	82,018	105,668
10-100-200	Building/Facilities Maintenance	159	2,666	28,500	15,000	28,500
10-100-201	Building Lease	33,300	33,300	33,300	33,300	33,300
10-100-202	Equipment Maintenance	-	-	500	-	500
10-100-203	Maintenance Agreements	24,234	25,228	29,650	29,650	40,250
10-100-204	Vehicle Maintenance	3,093	486	6,000	1,000	5,300
10-100-205	Small Equipment	3,090	1,973	12,500	15,000	12,500
10-100-216	Office Supplies	8,350	12,341	15,600	18,000	16,200
10-100-218	Operational Supplies	170	-	2,500	-	2,500
10-100-228	Utilities	36,451	39,831	85,800	58,000	90,600
10-100-230	Contractual/Professional	78,638	77,018	367,000	100,000	486,000
10-100-231	Nuisance Abatement	-	-	1,000	-	1,000
10-100-232	Elections	-	-	3,000	-	3,000
10-100-234	Miscellaneous	(38)	-	600	-	-
10-100-238	Insurance	135,664	131,961	175,975	146,000	175,975
10-100-240	Travel/Training	36,955	19,122	40,000	5,000	41,000
10-100-242	Dues/Fees/Subscriptions	25,337	33,455	58,365	43,000	63,263
10-100-243	Economic Development	84,195	59,820	132,940	35,000	146,940
10-100-244	Publications/Notices/Advertise	757	1,035	3,300	3,300	3,300
10-100-245	Emergency Management	9,845	-	11,913	9,845	9,845
10-100-246	Community Contributions	29,984	29,305	30,000	156,520	30,000
10-100-247	CET School District (96%)	30,415	79,694	225,000	100,000	225,000
10-100-250	Advance Funding Reimbursement	-	46,979	-	-	-
	Total Materials & Services	540,600	594,213	1,263,443	768,615	1,414,973
10-100-300	Equipment	-	18,686	30,000	35,344	70,000
10-100-311	Capital Equipment	-	-	40,000	-	40,000
10-100-344	Computer Hardware and Software	-	7,011	40,000	37,765	10,000
	Total Capital Outlay	-	25,697	110,000	73,109	120,000
	Total Transfers	-	-	-	-	-
	Total Expenditures	607,630	700,069	1,465,846	923,742	1,640,641

Administration Department		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
REQUIREMENTS				
	Personnel services	86,801	80,160	-7.65%
	Materials & services	1,229,395	594,212	-51.67%
	Capital outlay	60,000	25,697	-57.17%
	Operating Budget	1,376,196	700,069	-49.13%
	Debt service	-	-	0.00%
	Total Expenditures	1,376,196	700,069	-49.13%
	Transfers	-	-	0.00%
TOTAL APPROPRIATIONS		1,376,196	700,069	-49.13%

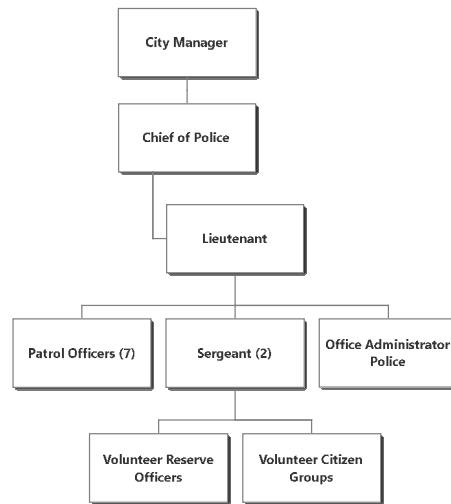
ADMINISTRATION DEPARTMENT 10 YEAR HISTORY



	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Budget 21/22
Personnel Services	58,476	71,867	46,244	51,308	59,762	61,662	67,030	80,160	92,403	105,668
Materials & Services	318,603	361,708	609,110	411,811	673,800	699,993	540,600	594,212	1,263,443	1,414,973
Capital Outlay	38,140	38,312	6,688	5,240	8,947	8,296	-	25,697	110,000	120,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-



POLICE DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Continue community outreach
Continue Emergency Operation Plan
Maintain sufficient staffing levels
Updating city ordinances and codes

Continue emergency preparedness planning
Traffic enforcement plan
Continue Citizens Academy

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

POLICE DEPARTMENT OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Maintain Sufficient Staffing Levels												
Explore additional revenue sources												
Review department best practices with the help of CIS												
Continue Citizens Academy												
Hold Citizens Academy												
Explore mini Academy for High School students												
Ongoing Tasks & Projects												
Paint and Replace Carpet Upstairs												
Code enforcement Officer												
Drug dog												
Patrol Vehicles Detailed												
Safe Exchange Point												
Racial Profiling Training												
Building Search Training												
Con Sim Training												
Defense Tactics, Ground Fighting, Handcuffing Training												
EVOC Training												
Firearms Training												
PIT Maneuver Training												
Traffic Stops Training												

BUDGET NOTES:

Total operational cost for the department is budgeted at \$2,505,569. Personnel services are \$1,954,864. Material and services costs are budgeted at \$361,734. The largest expenditures within materials and services are contractual professional services at \$116,464, vehicle maintenance at \$82,275 and utilities at \$39,300. Capital outlay is budgeted at \$87,514 to be spent on equipment for the armory, portable and vehicle radios, and a covered parking area. The department anticipates spending \$18,760 on debt service payments for the body and vehicle camera system. There will be a transfer of \$82,697 to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

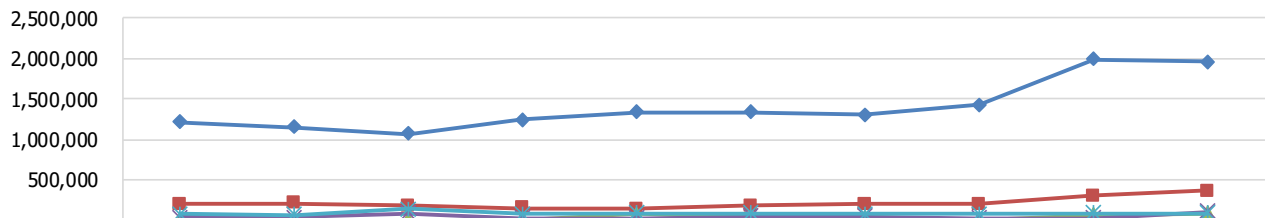
Police Department	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Chief of Police	100%	100%	100%	100%	38.73	60.08
Police Lieutenant			100%	100%	33.54	52.03
Police Sergeant	300%	200%	200%	200%	30.01	46.55
Patrol Officer	700%	700%	700%	700%	26.22	33.46
Office Administrator Police	100%	100%	100%	100%	21.56	27.52
City Manager	10%	10%	10%	10%	45.75	70.97
City Recorder	10%	10%	10%	10%	26.97	41.82
Finance Administrator/Office Manager	10%	10%	10%	10%	38.73	60.08
Assistant City Manager	10%	10%	10%	10%	30.03	46.59
Office Administrator Finance	2%	2%	2%	2%	21.67	27.66
TOTAL FTE'S	12.42	11.42	12.42	12.42		

Police Department	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Expenditures	FY 18-19	FY 19-20	FY 20-21	FY 20-21	Budget	Budget	Budget
Police					FY 21-22	FY 21-22	FY 21-22
Personnel services	\$ 1,299,271	\$ 1,428,839	\$ 1,986,504	\$ 1,600,000	\$ 1,954,864	\$ 1,954,864	\$ 1,954,864
Materials & services	193,256	195,732	298,892	232,411	361,734	361,734	361,734
Capital outlay	38,335	7,140	67,040	58,271	87,514	87,514	87,514
Debt service							
2006-2011 Principal Ford Motor Lease 12/01	25,460	-	-				
2006-2011 Interest Ford Motor Lease 12/01	1,515	-	-				
2018-2022 Principal Equipment Lease 06/01	14,743	15,658	16,630	16,630	17,663	17,663	17,663
2018-2022 Interest Equipment Lease 06/01	4,017	3,102	2,130	2,130	1,097	1,097	1,097
Transfers	76,838	74,348	85,768	85,768	82,697	82,697	82,697
Total expenditures	\$ 1,653,435	\$ 1,724,819	\$ 2,456,964	\$ 1,995,210	\$ 2,505,569	\$ 2,505,569	\$ 2,505,569

Police Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
	Police Department Salaries	762,394	822,111	1,048,186	953,748	1,095,655
10-140-142	Overtime	38,713	36,368	69,418	45,000	69,691
10-140-146	Health Insurance	199,692	216,040	368,881	220,000	273,298
10-140-148	Retirement Benefits	204,728	234,813	337,254	275,552	361,456
10-140-150	Social Security	59,433	63,979	89,408	75,000	93,228
10-140-152	Workers' Compensation	34,311	30,522	52,357	23,700	54,536
10-140-155	Taxable Fringe Benefits	-	5	-	-	-
10-140-156	Hiring Incentive	-	25,000	21,000	7,000	7,000
10-140-157	ORS 181A.620 Reimbursement	-	-	-	-	-
	Total Personnel Services	1,299,271	1,428,839	1,986,504	1,600,000	1,954,864
10-140-200	Building Maintenance	186	2,992	4,700	2,500	7,400
10-140-202	Equipment Maintenance	474	1,777	8,000	7,200	6,000
10-140-203	Maintenance Agreements	6,178	5,623	10,840	10,840	14,040
10-140-204	Vehicle Maintenance	31,257	62,124	75,915	50,000	82,275
10-140-205	Small Equipment	4,037	3,325	9,475	12,000	10,925
10-140-216	Office Supplies	3,729	5,955	8,730	10,000	8,730
10-140-218	Operational Supplies	4,450	3,232	6,230	6,230	8,030
10-140-228	Utilities	27,960	29,578	34,500	29,000	39,300
10-140-230	Contractual/Professional Ser	87,542	25,041	81,860	55,000	116,464
10-140-234	Miscellaneous	-	-	-	-	-
10-140-236	Medical Mandates	1,440	4,079	2,825	3,600	3,775
10-140-238	Insurance	-	15,000	-	-	-
10-140-240	Travel/Training	3,285	4,737	10,000	6,000	15,000
10-140-242	Dues/Fees/Subscriptions	16,011	17,432	26,914	25,000	32,722
10-140-244	Publications/Notices/Advertise	1,077	1,431	1,000	191	1,000
10-140-245	Matching Grant Funds	-	-	-	-	-
10-140-252	Uniforms	5,195	13,406	17,053	14,000	15,223
10-140-253	Special Investigations	434	-	850	850	850
	Total Materials & Services	193,256	195,732	298,892	232,411	361,734
10-140-300	Equipment	15,918	7,140	26,790	23,960	63,200
10-140-311	Equipment Fund	22,417	-	40,250	34,311	24,314
	Total Capital Outlay	38,335	7,140	67,040	58,271	87,514
10-140-500	Vehicle Lease Principal	25,460	-	-	-	-
10-140-501	Vehicle Lease Interest	1,515	-	-	-	-
10-140-502	Equipment Lease Principal	14,743	15,658	16,630	16,630	17,663
10-140-503	Equipment Lease Interest	4,018	3,102	2,130	2,130	1,097
	Total Debt Service	45,735	18,760	18,760	18,760	18,760
10-140-401	Transfer to Unemployment Fund	-	-	-	-	-
10-140-402	Transfer to GF ISF	76,838	74,348	85,768	85,768	82,697
	Total Transfers	76,838	74,348	85,768	85,768	82,697
	Total Expenditures	1,653,435	1,724,819	2,456,964	1,995,210	2,505,569

Police Department		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
REQUIREMENTS				
	Personnel services	1,946,175	1,428,839	-26.58%
	Materials & services	288,039	195,732	-32.05%
	Capital outlay	45,835	7,140	-84.42%
	Operating Budget	2,280,049	1,631,711	-28.44%
	Debt service	18,760	18,760	0.00%
	Total Expenditures	2,298,809	1,650,471	-28.20%
	Transfers	74,348	74,348	0.00%
TOTAL APPROPRIATIONS		2,373,157	1,724,819	-27.32%

POLICE DEPARTMENT 10 YEAR HISTORY



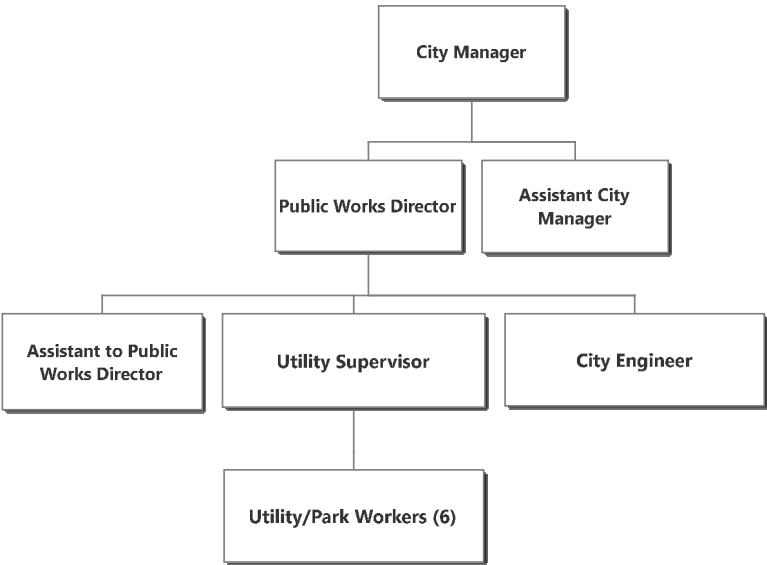
	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Budget 21/22
Personnel Services	1,214,168	1,145,106	1,066,471	1,243,049	1,337,430	1,337,430	1,299,271	1,428,839	1,986,504	1,954,864
Materials & Services	201,072	211,576	179,225	145,208	132,461	176,665	193,256	195,732	298,892	361,734
Capital Outlay	-	-	-	2,000	76,760	29,028	38,335	7,140	67,040	87,514
Debt Service	35,095	35,096	82,070	26,975	26,975	45,735	45,735	18,760	18,760	101,457
Transfers	76,110	68,807	134,088	74,629	80,022	85,662	76,838	74,348	85,768	82,697

POLICE DEPARTMENT CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Side by Side	20,000		20,000			
Patrol Vehicles	180,000		45,000	45,000	45,000	45,000
Covered Parking	25,000	25,000				
Weapons upgrade	10,000		10,000			
Vehicle & Body Cameras	18,000		6,000	6,000	6,000	
MDC for Patrol Vehicles	25,200	25,200				
Rifle Racks	5,000	5,000				
Vehicle & Portable Radios	8,000	8,000				
Total	291,200	63,200	81,000	51,000	51,000	45,000



PARKS DEPARTMENT



PURPOSE:

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

VISION:

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

COMPLIANCE WITH COUNCIL GOALS:

- Promote Community Events

Support Public Art

Develop South Scappoose Creek Trail

Develop funding strategy for parks
- Continue friends of Scappoose Parks group

Protect and Restore the Peace Candle

Develop Grabhorn Property

Develop Vista Property

Parks Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Promote Community Events												
Continue Friends of Scappoose Parks												
Support Public Art												
Protect and Restore Peace Candle												
Develop Grabhorn Property Conceptual Plan												
Develop funding strategy for Parks												
Explore Community Pool Costs												
Identify future Park locations												

BUDGET NOTES:

The Parks Department budget, which is part of the General Fund, maintains the existing City park grounds. The Parks Department has an operational budget of \$729,722. This figure represents personnel services costs of \$292,930, material and service costs of \$144,370 and \$22,422 transferred to the Administration Department. The fund also has \$270,000 identified for capital outlay projects which include: continued landscape improvements to Miller Park, rehabilitation of the Peace Candle, a continued effort to improve Chapman Landing, begin designing the newly acquired Grabhorn Road property and design of the Scappoose Creek Trail. The purchase of a new wide area mower has also been included in the budget.

PERCENTAGE OF TIME ALLOCATION:

	Full Time Equivalent Positions					
Parks Department	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	38.73	60.08
Utility Supervisor	10%	10%	10%	10%	30.03	46.59
Utility/Parks Worker I	10%	20%	20%	20%	20.13	25.69
Utility/Parks Worker II	160%	130%	130%	130%	23.97	30.59
Utility/Parks Worker III	10%	20%	20%	20%	26.41	33.71
City Manager	5%	5%	5%	5%	45.75	70.97
City Recorder	5%	5%	5%	5%	26.97	41.82
Finance Administrator/Office Manager	3%	5%	5%	5%	38.73	60.08
Assistant City Manager	5%	5%	5%	5%	30.03	46.59
Office Administrator Finance	2%	2%	2%	2%	21.67	27.66
TOTAL FTE'S	2.20	2.12	2.12	2.12		

	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Parks Department Expenditures							
Parks							
Personnel services	\$ 237,047	\$ 241,858	\$ 280,452	\$ 254,237	\$ 292,930	\$ 292,930	\$ 292,930
Materials & services	59,396	58,822	100,612	76,375	144,370	144,370	144,370
Capital outlay	629,659	115,519	187,500	138,000	270,000	270,000	270,000
Transfers	22,653	23,782	31,490	31,490	22,422	22,422	22,422
Total expenditures	\$ 948,755	\$ 439,981	\$ 600,054	\$ 500,102	\$ 729,722	\$ 729,722	\$ 729,722

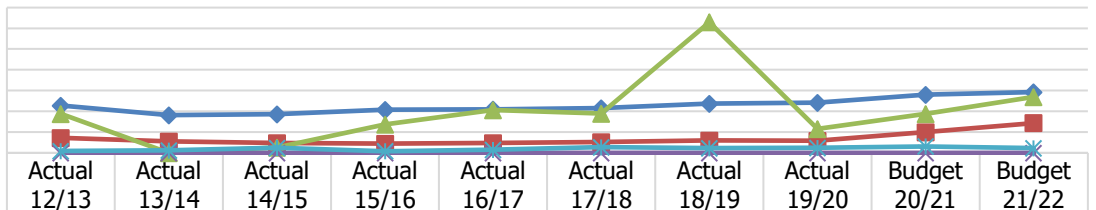
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
	Parks Department Salaries	144,696	143,716	156,238	152,837	163,150
10-160-142	Over Time	220	22	5,945	100	6,125
10-160-146	Health Insurance	44,622	44,944	54,248	47,000	53,913
10-160-148	Retirement Benefits	31,405	37,176	43,254	40,000	48,172
10-160-150	Social Security	10,593	10,498	12,975	10,800	13,542
10-160-152	Workers' Compensation	5,512	5,498	7,792	3,500	8,028
10-160-155	Taxable Fringe Benefits	-	3	-	-	-
	Total Personnel Services	237,047	241,858	280,452	254,237	292,930

Parks Department Line item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
Account	Description	1,267	3,321	6,320	4,000	6,320
10-160-200	Building/Facilities Maintenance	813	905	1,500	1,500	2,000
10-160-202	Equipment Maintenance	2,542	7,347	9,000	6,000	9,000
10-160-203	Maintenance Agreements	334	534	1,030	500	1,500
10-160-204	Vehicle Maintenance	339	379	2,000	2,000	2,500
10-160-205	Small Equipment	6,638	2,274	5,000	5,000	5,000
10-160-206	Fuel, Oil, Lube	1,479	2,491	2,530	2,700	3,100
10-160-214	Skate Park Maintenance	-	-	500	-	500
10-160-216	Office Supplies	705	869	1,420	1,000	1,540
10-160-218	Operational Supplies	12,055	21,877	18,060	15,000	21,760
10-160-220	Shop Maintenance Supplies	-	-	-	-	-
10-160-228	Utilities	4,342	4,642	5,880	5,000	6,000
10-160-230	Contractual/Profession	27,646	14,196	43,200	30,000	80,700
10-160-234	Miscellaneous	-	-	-	-	-
10-160-235	Property Taxes	606	854	1,000	913	1,000
10-160-238	Insurance	-	-	-	1,592	-
10-160-240	Travel/Training	776	671	1,600	-	1,600
10-160-242	Dues/Fees/Subscriptions	171	490	272	200	320
10-160-244	Publications/Notices/Advertise	319	49	150	-	150
10-160-252	Uniforms/Safety/Equipment	631	1,199	2,470	2,470	2,700
10-160-254	Equipment Rental	-	46	5,000	2,500	5,000
	Total Materials & Services	59,396	58,822	100,612	76,375	144,370
10-160-300	Equipment	629,659	115,519	187,500	110,000	190,000
10-160-311	Capital Equipment	-	-	-	28,000	80,000
	Total Capital Outlay	629,659	115,519	187,500	138,000	270,000
10-160-401	Transfer to Unemployment	-	-	-	-	-
10-160-402	Transfer to GF ISF	22,653	23,782	31,490	31,490	22,422
	Total Transfers	22,653	23,782	31,490	31,490	22,422
	Total Expenditures	948,755	439,981	600,054	500,102	729,722

Parks & Grounds Department		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
REQUIREMENTS				
	Personnel services	267,516	241,858	-9.59%
	Materials & services	95,685	58,822	-38.53%
	Capital outlay	220,000	115,519	-47.49%
	Operating Budget	583,201	416,199	-28.64%
	Debt service	-	-	0.00%
	Total Expenditures	583,201	416,199	-28.64%
	Transfers	23,782	23,782	0.00%
TOTAL APPROPRIATIONS		606,983	439,981	-27.51%

PARKS DEPARTMENT 10 YEAR HISTORY

700,000
600,000
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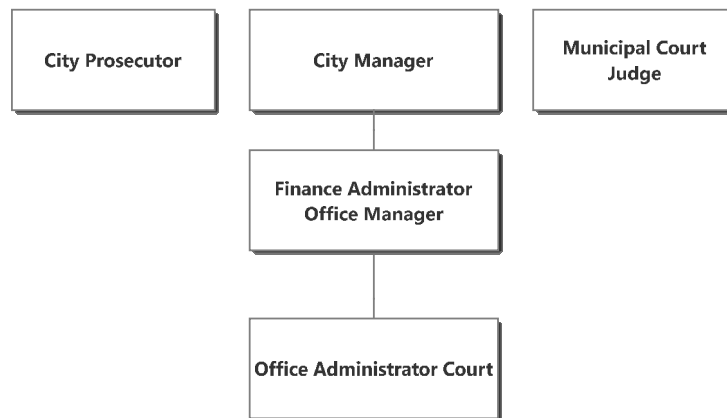
	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Budget 21/22
Personnel Services	227,219	181,894	186,866	207,399	209,449	215,486	237,047	241,858	280,452	292,930
Materials & Services	72,976	55,148	46,950	44,546	47,030	51,980	59,396	58,822	100,612	144,370
Capital Outlay	187,091	-	25,750	137,399	205,600	189,335	629,659	115,519	187,500	270,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	9,725	11,499	24,457	8,953	15,471	27,949	22,653	23,782	31,490	22,422

PARKS DEPARTMENT CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Fitness Park	150,000			150,000		
General Park Improvements	500,000	100,000	100,000	100,000	100,000	100,000
Parks Capital Equipment	380,000	80,000	75,000	75,000	75,000	75,000
Peace Candle	50,000	50,000				
Scappoose Creek Trail	40,000	40,000				
Total	1,120,000	270,000	175,000	325,000	175,000	175,000



MUNICIPAL COURT DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Assist Administration Department in ensuring Council goals are met.

BUDGET NOTES:

The Municipal Court's budget is \$317,373. Within that budget, \$117,670 is budgeted for personnel services costs and \$194,325 is budgeted for materials and services. Of that amount, contractual services for the Judge, City Attorney, court appointed Attorneys and Prosecuting Attorney represent \$120,400. The second largest expenditure in the materials & services is assessments at \$54,000. There will be \$5,378 transferred to the Administration Department.

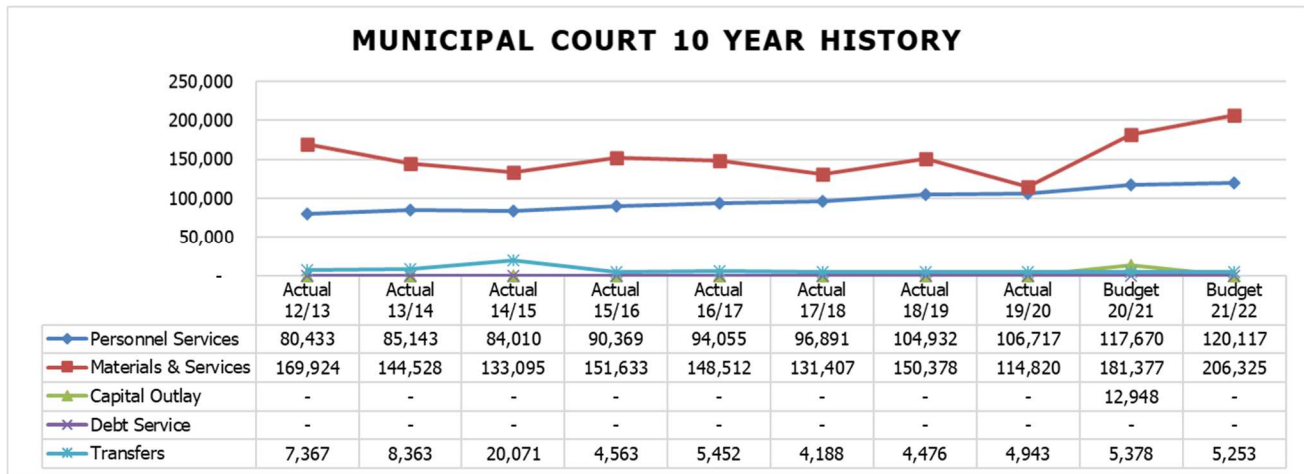
PERCENTAGE OF TIME ALLOCATION:

	Full Time Equivalent Positions					
	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Municipal Court Department						
City Manager	2%	0%	0%	0%	45.75	70.97
City Recorder	5%	5%	5%	5%	26.97	41.82
Finance Administrator/Office Manager	5%	5%	5%	5%	38.73	60.08
Office Administrator Court	100%	100%	100%	100%	21.56	27.52
Assistant City Manager	2%	0%	0%	0%	30.03	46.59
Office Administrator Finance	2%	2%	2%	2%	21.67	27.66
TOTAL FTE'S	1.16	1.12	1.12	1.12		

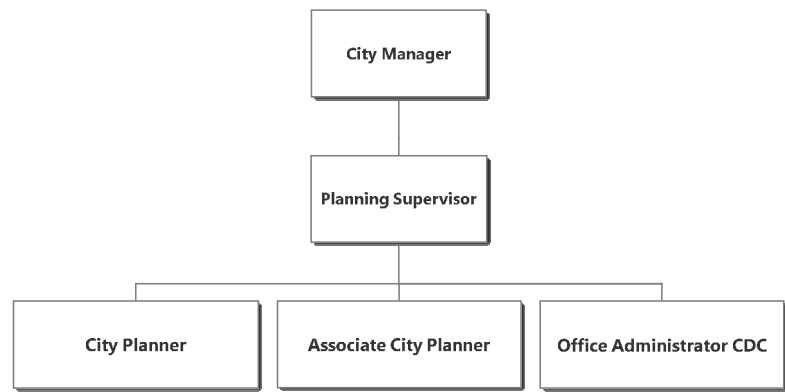
Municipal Court Department Expenditures	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Municipal Court							
Personnel services	\$ 104,932	\$ 106,717	\$ 117,670	\$ 100,526	\$ 120,117	\$ 120,117	\$ 120,117
Materials & services	150,378	114,820	181,377	166,120	206,325	206,325	206,325
Capital outlay			12,948	12,948			
Transfers	4,476	4,943	5,378	5,378	5,253	5,253	5,253
	\$ 259,786	\$ 226,480	\$ 317,373	\$ 284,972	\$ 331,695	\$ 331,695	\$ 331,695

Municipal Court Department Line Item Detail	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
Account Description					
Municipal Court Department Salaries	14,350	10,775	11,816	11,816	14,386
10-150-142 Overtime	850	-	2,417	50	449
10-150-144 Office Administrator Court	52,855	56,637	59,471	50,000	52,872
10-150-146 Health Insurance	12,200	12,161	14,018	14,000	24,665
10-150-148 Retirement Benefits	19,241	21,761	23,792	20,000	22,086
10-150-150 Social Security	5,165	5,134	5,896	4,500	5,417
10-150-152 Worker's Compensation	272	249	260	160	242
10-150-155 Taxable Fringe Benefits	-	-	-	-	-
Total Personnel Services	104,932	106,717	117,670	100,526	120,117
10-150-200 Building/Facilities Maintenance.	-	213	-	-	-
10-150-202 Equipment Maintenance	-	-	-	-	-
10-150-203 Maintenance Agreements	3,178	3,281	3,630	3,100	3,630
10-150-205 Small Equipment	-	527	2,000	3,920	2,000
10-150-216 Office Supplies	2,175	1,666	2,700	3,000	2,700
10-150-228 Utilities	3,235	3,500	5,400	4,000	5,400
10-150-230 Contractual/Professional	98,475	79,189	120,400	130,000	132,400
10-150-234 Miscellaneous	-	-	-	-	-
10-150-238 Insurance	300	300	300	-	300
10-150-240 Travel/Training	1,425	1,083	4,200	700	4,200
10-150-242 Dues/Fees/Subscriptions	154	194	785	1,000	785
10-150-244 Publications/Notices/Advertise	99	827	810	400	810
10-150-248 Jail/Jury	-	-	100	-	100
10-150-250 Assessments	41,338	24,040	41,052	20,000	54,000
Total Materials & Services	150,378	114,820	181,377	166,120	206,325
10-150-344 Computer Hardware & Software	-	-	12,948	12,948	-
Total Capital Outlay	-	-	12,948	12,948	-
10-150-401 Transfer to Unemployment	-	-	-	-	-
10-150-402 Transfer to GF ISF	4,476	4,943	5,378	5,378	5,253
Total Transfers	4,476	4,943	5,378	5,378	5,253
Total Expenditures	259,786	226,480	317,373	284,972	331,695

Municipal Court Department	Adopted 2019-20	Actual 2019-20	Adopted vs. Actual
Comparison Adopted to Actual			
REQUIREMENTS			
Personnel services	112,507	106,717	-5.15%
Materials & services	192,595	114,820	-40.38%
Capital outlay	-	-	0.00%
Operating Budget	305,102	221,537	-27.39%
Debt service	-	-	0.00%
Total Expenditures	305,102	221,537	-27.39%
Transfers	4,943	4,943	0.00%
TOTAL APPROPRIATIONS	310,045	226,480	-26.95%



PLANNING DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

The Planning Department assists citizens with new industrial, commercial, and residential development projects. The primary Planning Department areas of focus for the year will be assisting citizens and developers with current planning projects, developing a long-term comprehensive community vision through development of a 50-Year Plan, and updating the Development Code to add new permitted uses to the Commercial and Expanded Commercial zones.

COMPLIANCE WITH COUNCIL GOALS:

- Update Codes and Ordinances

Continue to Support OMIC’s Expansion

Begin Long-Term Comprehensive Community Vision – 50 Year Plan

Support and Monitor Development of Columbia Commerce Center
- Protect and Restore the Peace Candle

Promote and Support Small Local Businesses

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

BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$512,370. The Planning Department anticipates revenue of \$43,000. Personnel services costs are budgeted at \$258,220. Material and services costs are estimated at \$117,806. Capital outlay is budgeted at \$100,000 and there will be a transfer to the Administration Department of \$36,344.

The Planning Department is addressing Council Goal 2D by budgeting \$100,000 to hire a consultant to begin the first phase of a Long-Term Comprehensive Community Visioning process to develop a 50-Year Plan. It is anticipated that this Plan will take several years to complete.

PERCENTAGE OF TIME ALLOCATION:

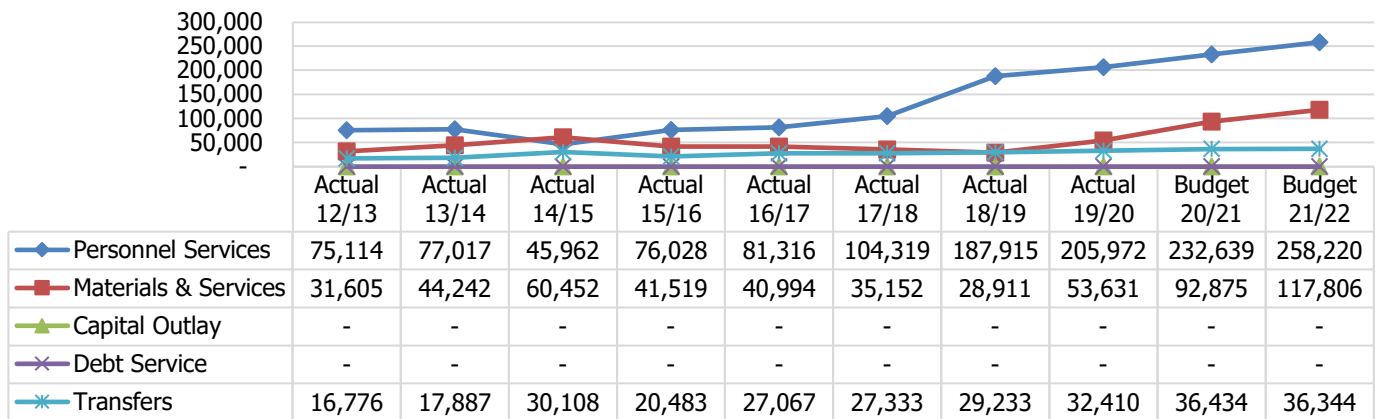
Planning Department	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Planning Supervisor	100%	100%	100%	100%	30.03	46.59
Office Administrator CDC	50%	50%	50%	50%	21.67	27.66
City Manager	5%	5%	5%	5%	45.75	70.97
City Recorder	3%	3%	3%	3%	26.97	41.82
Finance Administrator/Office Manager	3%	3%	3%	3%	38.73	60.08
Assistant City Manager	5%	5%	5%	5%	30.03	46.59
Office Administrator Finance	2%	2%	2%	2%	21.67	27.66
TOTAL FTE'S	1.68	1.68	1.68	1.68		

Planning Department	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Expenditures	FY 18-19	FY 19-20	FY 20-21	FY 20-21	Budget	Budget	Budget
Planning					FY 21-22	FY 21-22	FY 21-22
Personnel services	\$ 187,915	\$ 205,972	\$ 232,639	\$ 216,861	\$ 258,220	\$ 258,220	\$ 258,220
Materials & services	28,911	53,631	92,875	66,245	117,806	117,806	117,806
Capital outlay			53,850	22,925	100,000	100,000	100,000
Transfers	29,233	32,410	36,434	36,434	36,344	36,344	36,344
Total expenditures	\$ 246,059	\$ 292,013	\$ 415,798	\$ 342,465	\$ 512,370	\$ 512,370	\$ 512,370

Planning Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
	Planning Department Salaries	120,584	127,919	141,847	137,406	151,017
10-120-142	Overtime	1,279	3,040	3,885	2,200	1,493
10-120-146	Health Insurance	30,455	31,193	37,104	32,000	50,600
10-120-148	Retirement Benefits	25,879	33,632	37,737	35,000	42,488
10-120-150	Social Security	9,105	9,794	11,659	10,000	12,201
10-120-152	Workers' Compensation	613	395	407	255	421
10-120-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	187,915	205,972	232,639	216,861	258,220
10-120-200	Building /Facilities Maintenance	248	-	5,000	2,000	3,500
10-120-202	Equipment Maintenance	-	-	-	-	-
10-120-203	Maintenance Agreements	1,366	1,862	2,240	1,000	2,000
10-120-204	Vehicle Maintenance	183	608	2,030	1,000	2,030
10-120-205	Small Equipment	410	477	3,000	10,000	5,000
10-120-206	Fuel, Oil & Lube	104	172	310	250	285
10-120-216	Office Supplies	1,836	2,476	2,600	2,000	5,000
10-120-228	Utilities	1,475	1,610	2,100	1,700	2,100
10-120-230	Contractual/Professional	20,104	42,276	63,150	42,000	84,696
10-120-234	Miscellaneous	-	-	-	-	-
10-120-238	Insurance	-	-	-	-	-
10-120-240	Travel/Training	1,450	1,820	4,700	2,500	4,700
10-120-242	Dues/Fees/Subscriptions	619	1,534	1,295	1,295	2,045
10-120-244	Publications/Notices/Advertise	1,118	796	6,450	2,500	6,450
10-120-245	Matching Grant Fund	-	-	-	-	-
	Total Materials & Services	28,911	53,631	92,875	66,245	117,806
10-120-300	Equipment	-	-	3,850	3,850	-
10-120-314	Council Approved Projects	-	-	50,000	19,075	100,000
	Total Capital Outlay	-	-	53,850	22,925	100,000
10-120-401	Transfer to Unemployment	-	-	-	-	-
10-120-402	Transfer to GF ISF	29,233	32,410	36,434	36,434	36,344
	Total Transfers	29,233	32,410	36,434	36,434	36,344
	Total Expenditures	246,059	292,013	415,798	342,465	512,370

Planning Department		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
REQUIREMENTS				
	Personnel services	219,473	205,972	-6.15%
	Materials & services	123,450	53,631	-56.56%
	Capital outlay	-	-	0.00%
	Operating Budget	342,923	259,603	-24.30%
	Debt service	-	-	0.00%
	Total Expenditures	342,923	259,603	-24.30%
	Transfers	32,410	32,410	0.00%
TOTAL APPROPRIATIONS		375,333	292,013	-22.20%

PLANNING DEPARTMENT 10 YEAR HISTORY



PLANNING DEPARTMENT CIP						
Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
50 Year Plan	250,000	100,000	100,000	50,000		
Total	250,000	100,000	100,000	50,000	-	-

GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

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

VISION FOR THE YEAR:

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

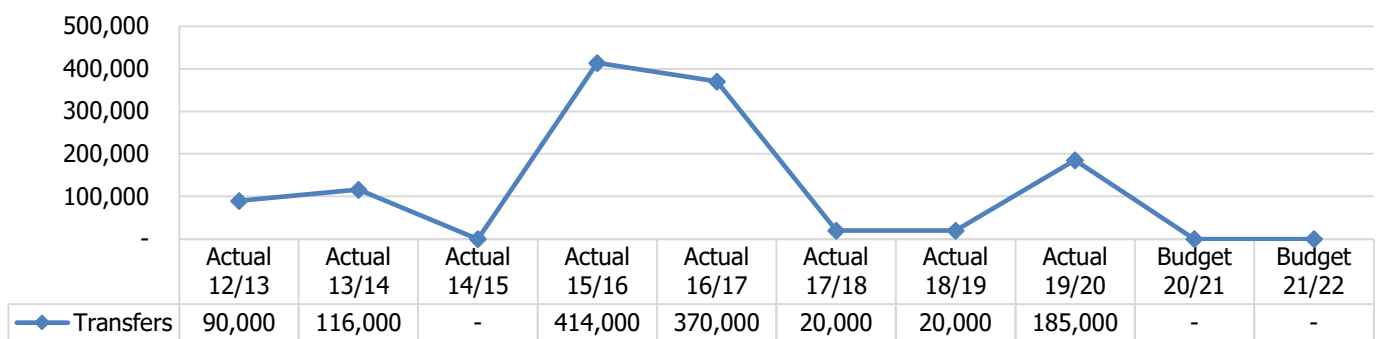
BUDGET NOTES:

The contingency line item has been budgeted at \$710,395. The unappropriated ending fund balance is budgeted at \$1,700,000.

Non Departmental Department Expenditures	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Non Departmental							
Transfers	\$ 20,000	\$ 185,000	\$ -		\$ -	\$ -	\$ -
Total expenditures	\$ 20,000	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -

Non Departmental Transfers Line Item Detail		Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
Account	Description					
10-999-418	Transfer to Unemployment	-	65,000	-	-	-
10-999-424	Transfer to Foot Paths	-	100,000	-	-	-
10-999-428	Transfer to Watts House Fund	20,000	20,000	-	-	-
	Total Transfers	20,000	185,000	-	-	-
10-999-600	Contingency	-	-	799,985		710,395
10-999-900	Unappropriated Ending Fund	-	-	1,700,000		1,700,000
	Total Expenditures	20,000	185,000	2,499,985	-	2,410,395
	Total General Fund	3,735,665	3,568,361	7,756,020	4,046,491	8,130,392

NON DEPARTMENTAL TRANSFERS 10 YEAR HISTORY



LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

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

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

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

BUDGET NOTES:

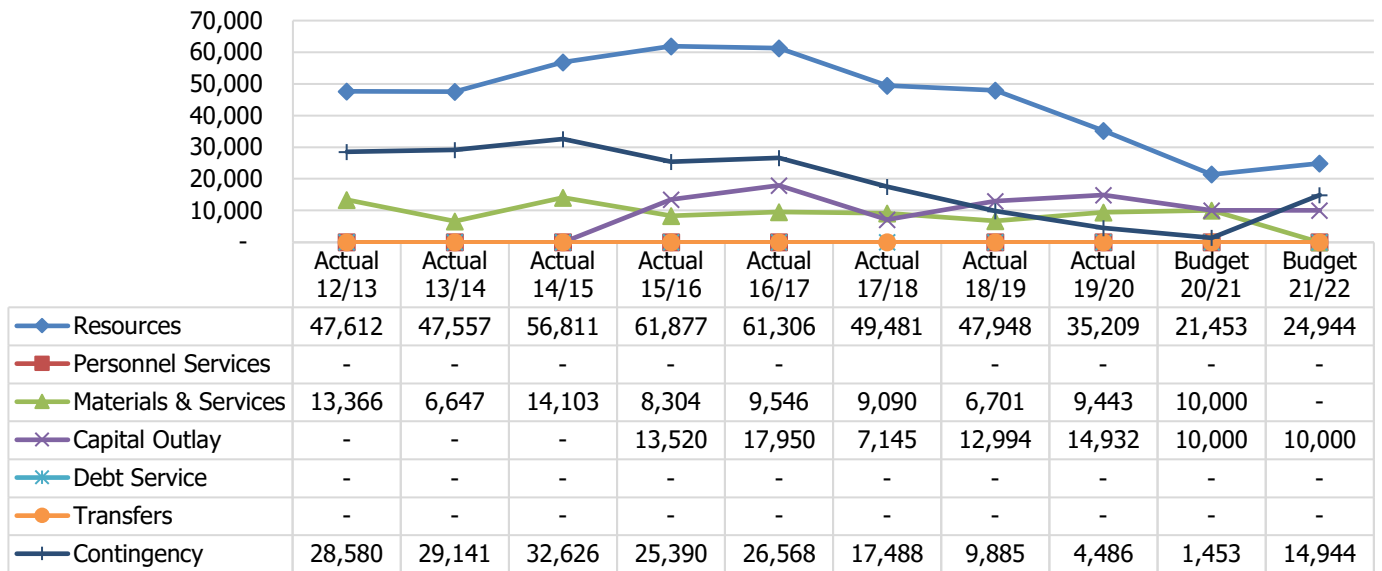
This year there is working capital carryover of \$17,344. The fund anticipates intergovernmental revenue of \$7,500 and interest income of \$100. Total fund resources are estimated at \$24,944. The fund anticipates spending \$10,000 on training activities and equipment. The fund has a contingency of \$14,944.

Law Enforcement Assessments 94							
Resources	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Working capital carryover	\$ 33,246	\$ 28,253	\$ 10,853	\$ 10,834	\$ 17,344	\$ 17,344	\$ 17,344
Current year resources							
Interest	\$ 807	\$ 528	\$ 600	\$ 100	\$ 100	\$ 100	\$ 100
Intergovernmental	13,895	6,428	10,000	7,300	7,500	7,500	7,500
Transfers							
Total current year resources	\$ 14,702	\$ 6,956	\$ 10,600	\$ 7,400	\$ 7,600	\$ 7,600	\$ 7,600
Total resources	\$ 47,948	\$ 35,209	\$ 21,453	\$ 18,234	\$ 24,944	\$ 24,944	\$ 24,944
Expenditures	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Materials and services	\$ 6,701	\$ 9,443	\$ 10,000	\$ 890			
Capital outlay	12,994	14,932	10,000		10,000	10,000	10,000
Debt service							
Transfers							
Contingency			1,453		14,944	14,944	14,944
Total expenditures	\$ 19,695	\$ 24,375	\$ 21,453	\$ 890	\$ 24,944	\$ 24,944	\$ 24,944
Ending available working capital	\$ 28,253	\$ 10,834	\$ -	\$ 17,344	\$ -	\$ -	\$ -

Law Enforcement Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
94-000-003	Interest Earned	807	528	600	100	100
94-000-040	Municipal Court Assessments	13,895	6,428	10,000	7,300	7,500
94-000-100	Miscellaneous	-	-	-	-	-
94-000-400	Transfers In	-	-	-	-	-
	Total Revenue	14,702	6,956	10,600	7,400	7,600
94-940-240	Law Enforcement & Prevention	6,701	9,443	10,000	890	-
	Total Materials & Services	6,701	9,443	10,000	890	-
94-940-300	Equipment	12,994	14,932	10,000	-	10,000
94-940-306	Vehicle Lease or Purchase	-	-	-	-	-
	Total Capital Outlay	12,994	14,932	10,000	-	10,000
94-940-400	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
94-940-600	Contingency	-	-	1,453	-	14,944
	Total Expenditures	19,695	24,375	21,453	890	24,944

Law Enforcement Assessments Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	23,586	28,253	19.79%
	Interest	900	528	-41.33%
	Intergovernmental	15,000	6,428	-57.15%
	Current Revenue	15,900	6,956	-56.25%
	Transfers	-	-	0.00%
	TOTAL RESOURCES	39,486	35,209	-10.83%
REQUIREMENTS				
	Materials and services	10,000	9,443	-5.57%
	Capital outlay	25,000	14,932	-40.27%
	Operating Budget	35,000	24,375	-30.36%
	Total Expenditures	35,000	24,375	-30.36%
	Transfers	-	-	0.00%
	Contingency	4,486	-	-100.00%
	TOTAL APPROPRIATIONS	39,486	24,375	-38.27%
	TOTAL BUDGET	39,486	24,375	-38.27%

LAW ENFORCEMENT ASSESSMENT FUND 10 YEAR HISTORY



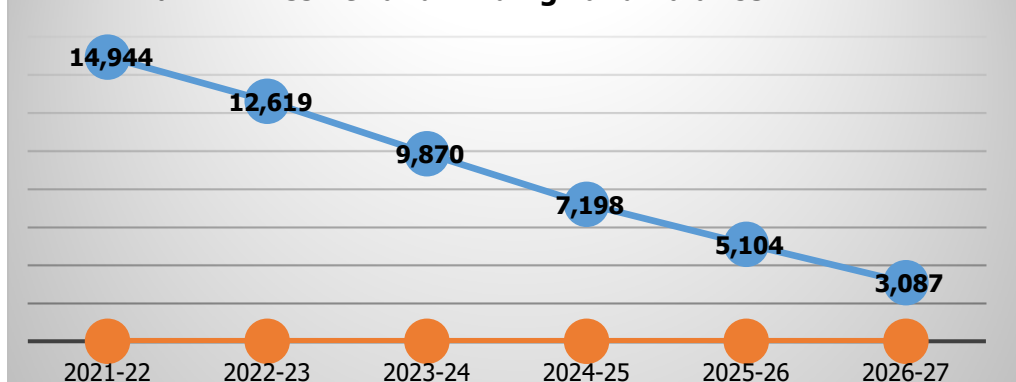
LAW ENFORCEMENT ASSESSMENTS CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Radar Trailer	\$ 10,000	\$ 10,000				
Radar Laser (6)	\$ 21,000		\$ 10,500	\$ 10,500		
Total	\$ 31,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ -	\$ -

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Law Enforcement Fund							
Beginning balance		17,344	14,944	12,619	9,870	7,198	5,104
Revenues		7,600	7,675	7,751	7,828	7,905	7,984
Materials and services		-	-	-	-	-	-
Capital outlay		10,000	10,000	10,500	10,500	10,000	10,000
Net		14,944	12,619	9,870	7,198	5,104	3,087
Goal		-	-	-	-	-	-
Over/(short)		14,944	12,619	9,870	7,198	5,104	3,087

Law Enf Assmt Fund: Ending Fund Balance



WATTS HOUSE FUND 62

PURPOSE:

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

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

COMPLIANCE WITH COUNCIL GOALS:

Maintain fiscal responsibility on behalf of the community.

BUDGET NOTES:

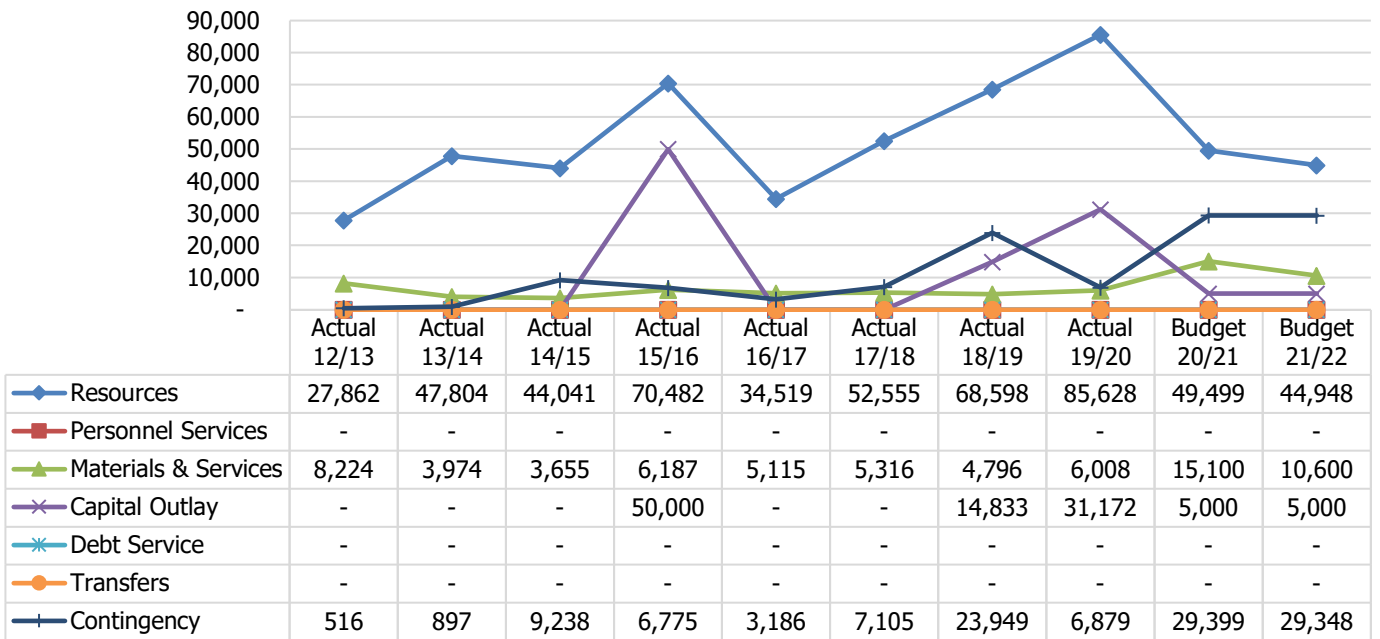
This year has a beginning working cash carry over of \$44,548 and the fund anticipates revenue of \$400 in interest. Total fund resources are estimated at \$44,948. The fund anticipates spending \$10,600 for materials and services. Under capital outlay, \$5,000 has been budgeted for miscellaneous house projects. Contingency is budgeted at \$29,348.

<i>Watts House Fund 62</i>							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 47,239	\$ 48,969	\$ 48,199	\$ 48,448	\$ 44,548	\$ 44,548	\$ 44,548
Current year resources							
Interest	\$ 1,359	\$ 1,073	\$ 1,300	\$ 400	\$ 400	\$ 400	\$ 400
Intergovernmental Transfers	- 20,000	15,586 20,000					
Total current year resources	\$ 21,359	\$ 36,659	\$ 1,300	\$ 400	\$ 400	\$ 400	\$ 400
Total resources	\$ 68,598	\$ 85,628	\$ 49,499	\$ 48,848	\$ 44,948	\$ 44,948	\$ 44,948
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Expenditures							
Materials and services	\$ 4,796	\$ 6,008	\$ 15,100	\$ 4,300	\$ 10,600	\$ 10,600	\$ 10,600
Capital outlay	14,833	31,172	5,000		5,000	5,000	5,000
Transfers							
Contingency			29,399		29,348	29,348	29,348
Total expenditures	\$ 19,629	\$ 37,180	\$ 49,499	\$ 4,300	\$ 44,948	\$ 44,948	\$ 44,948
Ending available working capital	\$ 48,969	\$ 48,448	\$ -	\$ 44,548	\$ -	\$ -	\$ -

Watt House Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
62-000-003	Interest Earned	1,359	1,073	1,300	400	400
62-000-100	Miscellaneous	-	-	-	-	-
62-000-120	Watts House Donations	-	-	-	-	-
62-000-125	Intergovernmental Revenue	-	15,586	-	-	-
62-000-401	Transfers In	20,000	20,000	-	-	-
	Total Revenue	21,359	36,659	1,300	400	400
62-620-200	Watts House Maintenance	2,609	3,787	11,500	2,000	7,000
62-620-228	Watts House Utilities	2,187	2,221	3,600	2,300	3,600
	Total Materials & Services	4,796	6,008	15,100	4,300	10,600
62-620-326	Council Approved Projects	14,834	31,172	5,000	-	5,000
	Total Capital Outlay	14,834	31,172	5,000	-	5,000
62-620-401	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
62-620-600	Contingency	-	-	29,399	-	29,348
	Total Expenditures	19,629	37,180	49,499	4,300	44,948

Watts House Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	46,154	48,969	6.10%
	Interest	1,325	1,073	-19.02%
	Intergovernmental	17,000	15,586	-8.32%
	Current Revenue	18,325	16,659	-9.09%
	Transfers	20,000	20,000	0.00%
	TOTAL RESOURCES	84,479	85,628	1.36%
REQUIREMENTS				
	Materials and services	10,000	6,008	-39.92%
	Capital outlay	67,000	31,172	-53.47%
	Operating Budget	77,000	37,180	-51.71%
	Total Expenditures	77,000	37,180	-51.71%
	Transfers	-	-	0.00%
	Contingency	6,879	-	0.00%
	TOTAL APPROPRIATIONS	83,879	37,180	-55.67%
	TOTAL BUDGET	83,879	37,180	-55.67%

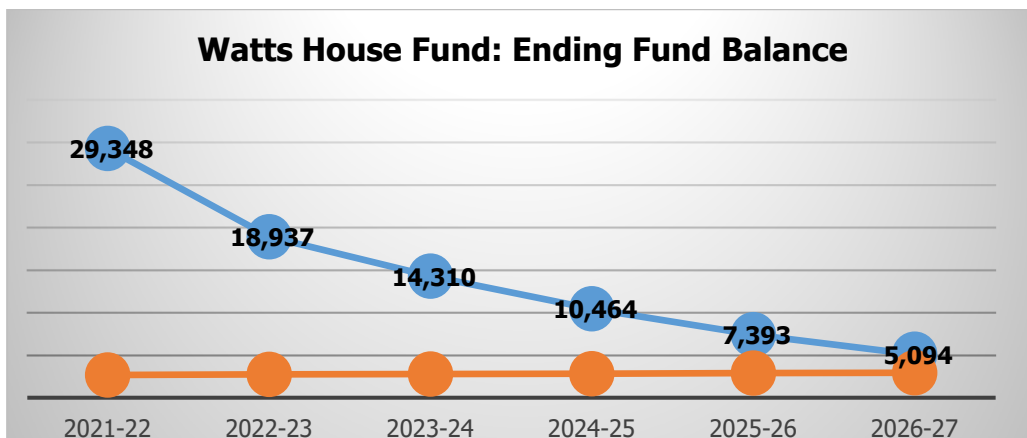
WATTS HOUSE FUND 10 YEAR HISTORY



5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Watts House Fund							
Beginning balance		44,548	29,348	18,937	14,310	10,464	7,393
Revenues		400	401	6,402	7,402	8,403	9,404
Materials & services		10,600	10,812	11,028	11,249	11,474	11,703
Capital outlay		5,000	-	-	-	-	-
Transfers		-	-	-	-	-	-
Net		29,348	18,937	14,310	10,464	7,393	5,094
Goal		2,650	2,703	2,757	2,812	2,868	2,926
Over/(short)		26,698	16,234	11,553	7,652	4,525	2,168

Watts House Fund: Ending Fund Balance





PEG FEE FUND 61

PURPOSE:

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

VISION FOR THE YEAR:

Upgrade the sound system in the City Council Chambers.

COMPLIANCE WITH COUNCIL GOALS:

Continue to develop a stronger communication plan.

BUDGET NOTES:

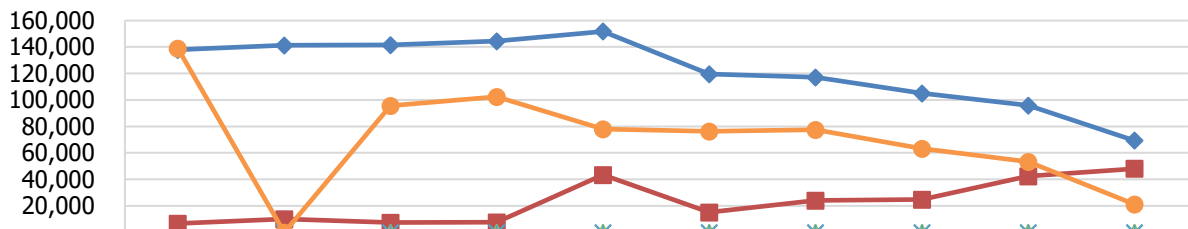
The fund has a beginning cash position of \$58,254. The fund anticipates PEG Fee revenue of \$10,500, from the city collection of .52 cents per user, per month per the franchise agreement which expires 12/2022. Total fund resources are estimated to be \$69,379. The fund expects to spend \$48,195 for materials & services and contingency is budgeted at \$21,184.

PEG Fee Fund 61							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 18-19	FY 19-20	FY 20-21	FY 20-21	Budget	Budget	Budget
	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22
Working capital carryover	\$ 104,380	\$ 92,950	\$ 83,100	\$ 80,034	\$ 58,254	\$ 58,254	\$ 58,254
Current year resources							
Interest	\$ 2,423	\$ 1,849	\$ 2,200	\$ 600	\$ 625	\$ 625	\$ 625
Intergovernmental	10,239	10,122	10,500	10,000	10,500	10,500	10,500
Miscellaneous	-						
Transfers							
Total current year resources	\$ 12,662	\$ 11,971	\$ 12,700	\$ 10,600	\$ 11,125	\$ 11,125	\$ 11,125
Total resources	\$ 117,042	\$ 104,921	\$ 95,800	\$ 90,634	\$ 69,379	\$ 69,379	\$ 69,379
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 18-19	FY 19-20	FY 20-21	FY 20-21	Budget	Budget	Budget
	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22
Materials and services	\$ 24,092	\$ 24,887	\$ 42,400	\$ 32,380	\$ 48,195	\$ 48,195	\$ 48,195
Capital outlay							
Transfers							
Contingency			53,400		21,184	21,184	21,184
Total expenditures	\$ 24,092	\$ 24,887	\$ 95,800	\$ 32,380	\$ 69,379	\$ 69,379	\$ 69,379
Ending available working capital	\$ 92,950	\$ 80,034	\$ -	\$ 58,254	\$ -	\$ -	\$ -

PEG Fee Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
61-000-003	Interest Earned	2,423	1,849	2,200	600	625
61-000-100	Miscellaneous	-	-	-	-	-
61-000-120	Peg Fees	10,239	10,122	10,500	10,000	10,500
61-000-401	Transfers In	-	-	-	-	-
	Total Revenue	12,662	11,971	12,700	10,600	11,125
61-610-205	Small Equipment	-	-	-	-	-
61-610-228	Utilities	-	-	-	-	-
61-610-230	Contractual/Professional	5,861	4,681	17,500	80	10,000
61-610-242	Dues Fees & Subscriptions	18,231	20,206	24,900	32,300	38,195
	Total Materials & Services	24,093	24,887	42,400	32,380	48,195
61-610-326	Council Approved Expenditure	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
61-610-600	Contingency	-	-	53,400	-	21,184
	Total Expenditures	24,093	24,887	95,800	32,380	69,379

PEG Fee Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	90,530	92,950	2.67%
	Interest	2,425	1,849	-23.75%
	Intergovernmental	10,500	10,122	-3.60%
	Miscellaneous	-	-	0.00%
	Current Revenue	12,925	11,971	-7.38%
	Transfers	-	-	0.00%
TOTAL RESOURCES		103,455	104,921	1.42%
REQUIREMENTS				
	Materials and services	40,200	24,887	-38.09%
	Capital outlay	-	-	0.00%
	Operating Budget	40,200	24,887	-38.09%
	Total Expenditures	40,200	24,887	-38.09%
	Transfers	-	-	0.00%
	Contingency	63,255	-	-100.00%
TOTAL APPROPRIATIONS		103,455	24,887	-75.94%
TOTAL BUDGET		103,455	24,887	-75.94%

PEG FEE FUND 10 YEAR HISTORY



	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Budget 21/22
Resources	137,831	141,335	141,429	144,380	151,835	119,531	117,042	104,921	95,800	69,379
Materials & Services	6,716	9,967	7,295	7,506	43,513	15,151	24,092	24,887	42,400	48,195
Capital Outlay		-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-
Contingency	138,867	-	95,495	102,393	77,934	76,349	77,465	63,255	53,400	21,184

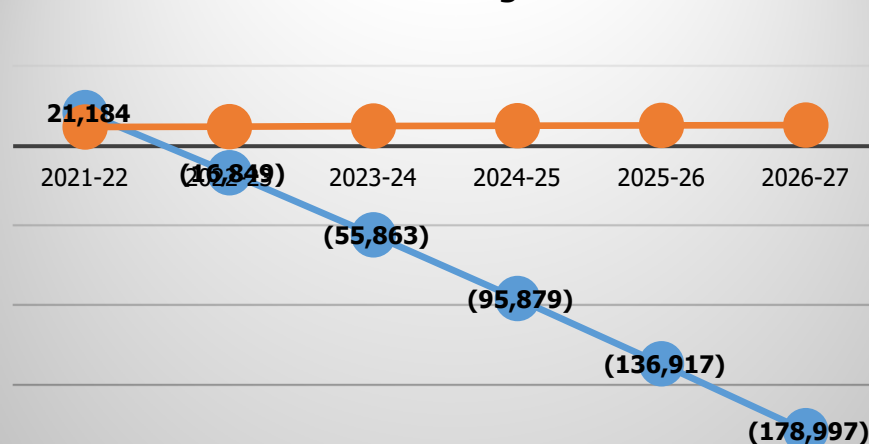
5 Year Projection

Note: Additional resources will be required in year 2022-2023

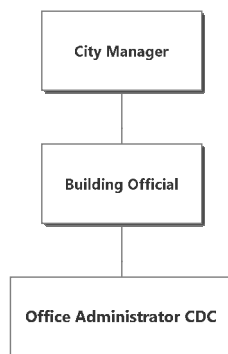
		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PEG Fee Fund							
Beginning balance		58,254	21,184	(16,849)	(55,863)	(95,879)	(136,917)
Revenues		11,125	11,126	11,128	11,129	11,130	11,131
Materials & services		48,195	49,159	50,142	51,145	52,168	53,211
Capital outlay		-	-	-	-	-	-
Net		21,184	(16,849)	(55,863)	(95,879)	(136,917)	(178,997)
Goal		12,049	12,290	12,536	12,786	13,042	13,303
Over/(short)		9,135	(29,138)	(68,399)	(108,666)	(149,959)	(192,300)

Note: Additional resources will be required in year 2022-2023

PEG Fee Fund: Ending Fund Balance



BUILDING FUND 13



PURPOSE:

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

VISION FOR THE YEAR:

Trends projected that economic growth would continue into the new fiscal year, however, the Coronavirus pandemic that arose in March 2020 has resulted in an economic recession. The medium and long-term impacts of the recession are currently unknown. Despite the uncertain economy, the Building Department estimates that more than 20 single-family homes and several multi-family building permits could be taken out this year. The Building Department expects to issue permits to a few industrial and commercial projects as properties around the Scappoose Airport develop.

COMPLIANCE WITH COUNCIL GOALS:

Provide support to ongoing City projects

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

BUDGET NOTES:

The Building Fund begins the year with a starting position of \$236,038. Permit revenue and miscellaneous fees are anticipated to be \$443,480. Total anticipated revenue for this fund is projected to be \$445,880 and total fund resources are expected to be \$681,918. Personnel services costs are budgeted at \$250,565. The Materials and services are estimated at \$78,754. There will be a transfer to the General Fund of \$36,337. The contingency is \$276,262.

PERCENTAGE OF TIME ALLOCATION:

Building Fund	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Building Official	100%	100%	100%	100%	30.03	46.59
Office Administrator CDC	50%	50%	50%	50%	21.67	27.66
Planning Supervisor	0%	0%	0%	0%	30.03	46.59
City Manager	3%	4%	4%	4%	45.75	70.97
City Recorder	3%	3%	3%	3%	26.97	41.82
Finance Administrator/Office Manager	3%	3%	3%	3%	38.73	60.08
Assistant City Manager	3%	4%	4%	4%	30.03	46.59
Office Administrator Finance	2%	2%	2%	2%	21.67	27.66
TOTAL FTE'S	1.64	1.66	1.66	1.66		

Building Fund 13							
Resources	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Working capital carryover	\$ 435,843	\$ 297,071	\$ 336,093	\$ 326,524	\$ 236,038	\$ 236,038	\$ 236,038
Current year resources							
Interest	\$ 9,221	\$ 7,316	\$ 8,000	\$ 2,325	\$ 2,400	\$ 2,400	\$ 2,400
Permits and licenses	99,381	343,579	196,330	213,700	443,480	443,480	443,480
Miscellaneous	895	3,696		3,000			
Transfers	-						
Total current year resources	\$ 109,497	\$ 354,591	\$ 204,330	\$ 219,025	\$ 445,880	\$ 445,880	\$ 445,880
Total resources	\$ 545,340	\$ 651,662	\$ 540,423	\$ 545,549	\$ 681,918	\$ 681,918	\$ 681,918
Expenditures	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Personnel services	\$ 195,987	\$ 219,788	\$ 242,799	\$ 229,083	\$ 250,565	\$ 250,565	\$ 250,565
Materials & services	24,026	74,757	94,247	40,235	78,754	78,754	78,754
Capital outlay			33,850	3,775	40,000	40,000	40,000
Debt service							
Transfers	28,256	30,593	36,418	36,418	36,337	36,337	36,337
Contingency			133,109		276,262	276,262	276,262
Total expenditures	\$ 248,269	\$ 325,138	\$ 540,423	\$ 309,511	\$ 681,918	\$ 681,918	\$ 681,918
Ending working capital	\$ 297,071	\$ 326,524	\$ -	\$ 236,038	\$ -	\$ -	\$ -

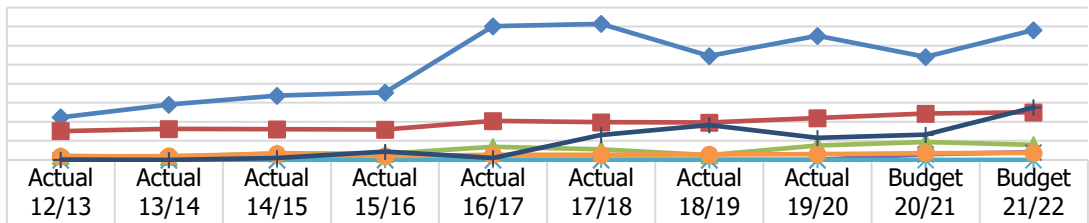
Building Department Line Item Detail		Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
Account	Description					
13-000-003	Interest Earned	9,222	7,316	8,000	2,325	2,400
13-000-070	Building Permits	99,381	343,579	196,330	213,700	443,480
13-000-100	Miscellaneous	895	3,696	-	3,000	-
13-000-900	Transfers In	-	-	-	-	-
	Total Revenue	109,497	354,591	204,330	219,025	445,880
	Building Department Salaries	124,782	135,021	145,544	142,143	150,480
13-130-142	Overtime	1,279	3,040	3,886	2,500	1,493
13-130-146	Health Insurance	32,217	33,669	40,359	36,000	41,587
13-130-148	Retirement Benefits	26,494	35,288	38,469	36,500	42,200
13-130-150	Social Security	9,424	10,333	11,954	10,700	12,158
13-130-152	Worker's Compensation	1,792	2,280	2,587	1,240	2,647
13-130-155	Taxable Fringe Benefits	-	158	-	-	-
	Total Personnel Services	195,988	219,788	242,799	229,083	250,565

Building Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
13-130-200	Building /Facilities Maintenance	248	-	7,000	2,000	3,000
13-130-202	Equipment Maintenance	-	-	-	-	-
13-130-203	Maintenance Agreements	1,138	1,516	1,770	1,235	1,830
13-130-204	Vehicle Maintenance	535	279	4,290	2,000	4,000
13-130-205	Small Equipment	410	618	3,500	2,000	3,000
13-130-206	Fuel, Oil, Lube	665	702	1,350	1,000	1,600
13-130-216	Office Supplies	1,436	1,993	3,340	1,500	3,000
13-130-228	Utilities	2,199	2,755	3,840	3,200	4,200
13-130-230	Contractual/Professional	14,699	63,778	64,000	25,000	52,000
13-130-234	Miscellaneous	-	-	-	-	-
13-130-238	Insurance	-	-	-	-	-
13-130-240	Travel/Training	1,690	1,235	3,500	500	3,500
13-130-242	Dues/Fees/Subscriptions	974	956	1,057	1,500	2,024
13-130-244	Publications/Notices/Advertise	-	822	300	300	300
13-130-252	Uniforms & Safety Equipment	32	103	300	-	300
13-130-254	Equipment Rental	-	-	-	-	-
	Total Materials & Services	24,026	74,757	94,247	40,235	78,754
13-130-300	Equipment	-	-	3,850	3,775	-
13-130-311	Equipment Replacement	-	-	30,000	-	40,000
	Total Capital Outlay	-	-	33,850	3,775	40,000
13-130-416	Transfer to General Fund	28,256	30,593	36,418	36,418	36,337
	Total Transfers	28,256	30,593	36,418	36,418	36,337
13-130-600	Contingency	-	-	133,109	-	276,262
	Total Expenditures	248,269	325,138	540,423	309,511	681,918

Building Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	254,686	297,071	16.64%
	Interest	9,500	7,316	-22.99%
	Permits and licenses	242,350	343,579	41.77%
	Miscellaneous	-	3,696	100.00%
	Current Revenue	251,850	354,591	40.79%
	Transfers	-	-	0.00%
TOTAL RESOURCES		506,536	651,662	28.65%
REQUIREMENTS				
	Personnel services	233,475	219,788	-5.86%
	Materials & services	96,357	74,757	-22.42%
	Capital outlay	30,000	-	-100.00%
	Operating Budget	359,832	294,545	-18.14%
	Debt service	-	-	0.00%
	Total Expenditures	359,832	294,545	-18.14%
	Transfers	30,593	30,593	0.00%
	Contingency	116,111	-	-100.00%
TOTAL APPROPRIATIONS		506,536	325,138	-35.81%
TOTAL BUDGET		506,536	325,138	-35.81%

BUILDING FUND 10 YEAR HISTORY

800,000
700,000
600,000
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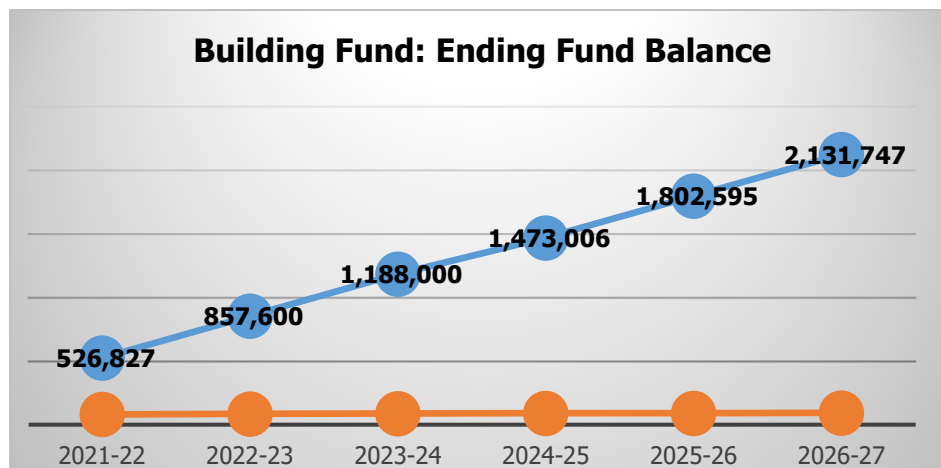
Resources	224,167	289,870	337,188	354,597	702,225	715,217	545,340	651,662	540,423	681,918
Personnel Services	152,264	162,235	160,780	159,879	205,024	197,574	195,987	219,788	242,799	250,565
Materials & Services	21,808	16,316	34,753	31,618	69,093	55,618	24,026	74,757	94,247	78,754
Capital Outlay	-	-	-	2,000	-	-	-	-	30,000	40,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	18,264	18,930	30,679	19,850	25,967	26,182	28,256	30,593	36,418	36,337
Contingency	1,737	166	9,181	43,258	10,299	130,052	183,397	116,111	133,109	276,262

BUILDING CIP

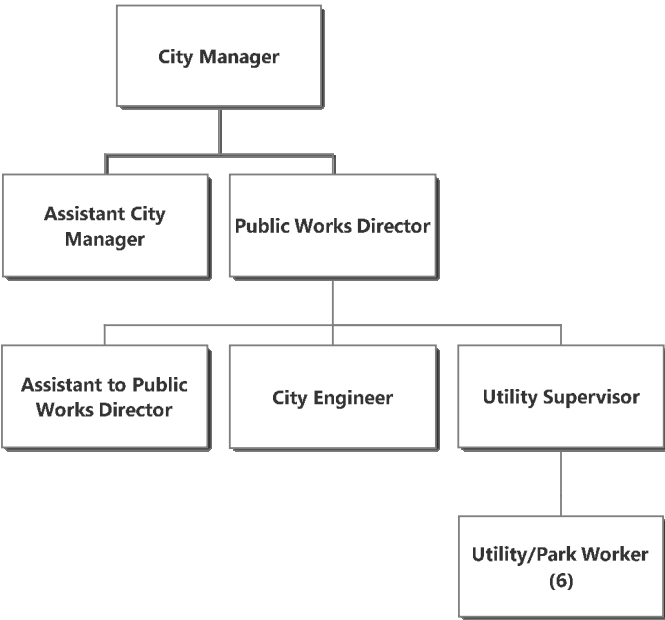
Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
New Vehicle	40,000			40,000		
Total	40,000	-	-	40,000	-	-

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Building Fund							
Beginning balance		236,038	526,827	857,600	1,188,000	1,473,006	1,802,595
Revenues		445,880	448,102	450,335	452,580	454,836	457,103
Personal services		243,946	255,486	261,874	268,420	275,131	282,009
Materials & services		78,754	80,329	81,936	83,574	85,246	86,951
Capital outlay		40,000	-	-	45,000	-	-
Transfers		36,337	37,000	38,000	39,000	40,000	41,000
Net		526,827	857,600	1,188,000	1,473,006	1,802,595	2,131,747
Goal		80,675	83,954	85,952	87,999	90,094	92,240
Over/(short)		446,152	773,646	1,102,048	1,385,007	1,712,501	2,039,507

Building Fund: Ending Fund Balance

STREET FUND 20



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- Pursue Transportation Funding

Continue Sidewalk Improvement Program

Pursue Transportation Funding
- Streetscape Improvements

Update Public Works Design Standards

Street Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Sidewalk Improvement program												
Update Public Works Design Standards												
Pursue Transportation Funding												
Street Improvement Projects												
Curb Painting												
Asphalt Paving												
Crack Sealing												
Streetlight Replacement and Maintenance												
Streetscape Improvements												

BUDGET NOTES:

The Street Fund is funded by monies received from multiple sources. These sources include: State Gas Tax revenue which is based on dollars per capita of our city and a local \$0.03 per gallon fuel tax, the Federal Surface Transportation Program Fund, infrastructure fees, and intergovernmental revenue. The budget shows a beginning cash balance of \$994,240, interest income of \$7,000, intergovernmental revenue of \$5,409,897 and charges for service of \$20,000. The total resources for this fund are \$6,431,137. The budgeted expenditures for the Street Fund are \$6,431,137, beginning with personnel services costs which are budgeted at \$321,679 and materials and services which are budgeted at \$268,225. The fund also budgeted \$5,160,000 for capital outlay projects which include a continued effort to improve City streetlighting with new LED lights. Other street projects planned are the infill of missing sidewalks along SW Old Portland

Road in the Fall of 2021 and partial replacement of wheelchair ramps throughout the year. The City is also planning to begin a series of asphalt overlays in the late Spring or early Summer of 2021. There is also \$90,073 in transfers and the fund anticipates a contingency of \$591,160.

PERCENTAGE OF TIME ALLOCATION:

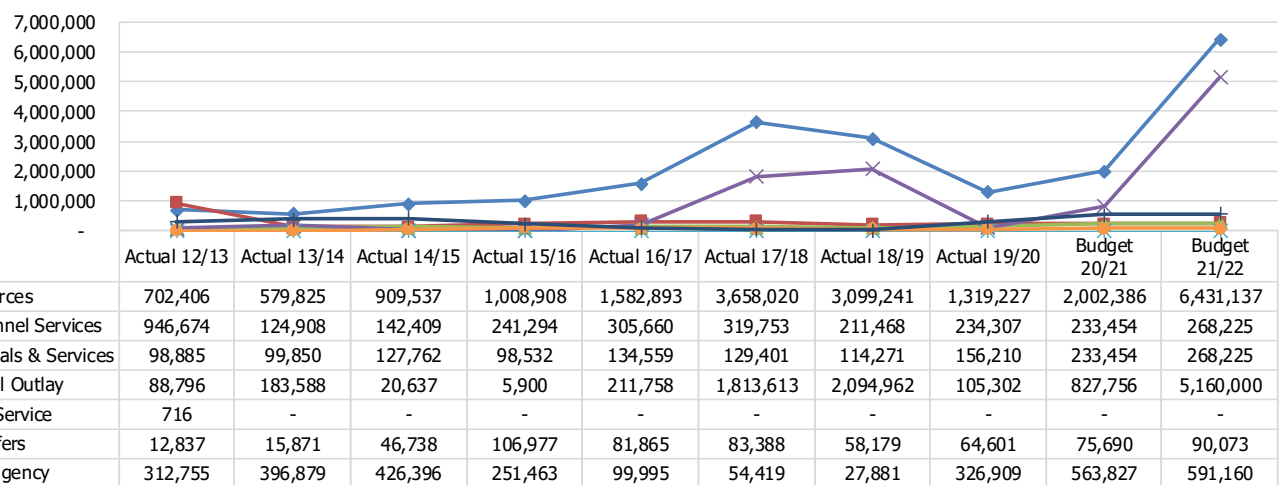
Street Fund	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	38.73	60.08
Utility Supervisor	10%	10%	10%	10%	30.03	46.59
Utility/Parks Worker I	10%	10%	20%	20%	20.13	25.69
Utility/Parks Worker II	10%	10%	0%	0%	23.97	30.59
Utility/Parks Worker III	10%	10%	20%	20%	26.41	33.71
Office Administrator CDC	0%	0%	0%	0%	21.67	27.66
Planning Supervisor	0%	0%	0%	0%	30.03	46.59
Program Analyst	0%	0%	30%	0%	20.95	32.47
Assistant to Public Works Director	0%	0%	0%	30%	24.60	36.35
City Manager	21%	20%	20%	20%	45.75	70.97
City Recorder	15%	15%	15%	15%	26.97	41.82
City Engineer	30%	30%	30%	30%	33.50	51.97
Engineer Assistant PW	0%	0%	0%	0%	25.27	38.58
Finance Administrator/Office Manager	15%	15%	15%	15%	38.73	60.08
Assistant City Manager	21%	20%	20%	20%	30.03	46.59
Office Administrator Finance	2%	2%	2%	2%	21.67	27.66
TOTAL FTE'S	1.54	1.52	1.92	1.92		

Street Fund 20							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 1,311,865	\$ 620,361	\$ 630,475	\$ 758,807	\$ 994,240	\$ 994,240	\$ 994,240
Current year resources							
Interest	\$ 20,534	\$ 13,496	\$ 16,000	\$ 6,800	\$ 7,000	\$ 7,000	\$ 7,000
Intergovernmental	1,658,655	658,264	1,335,911	761,000	5,409,897	5,409,897	5,409,897
Charges for services	106,870	26,731	20,000	15,000	20,000	20,000	20,000
Miscellaneous	1,317	375		63,955			
Transfers	0						
Total current year resources	\$ 1,787,376	\$ 698,866	\$ 1,371,911	\$ 846,755	\$ 5,436,897	\$ 5,436,897	\$ 5,436,897
Total resources	\$ 3,099,241	\$ 1,319,227	\$ 2,002,386	\$ 1,605,562	\$ 6,431,137	\$ 6,431,137	\$ 6,431,137
Expenditures							
Personnel services	\$ 211,468	\$ 234,307	\$ 301,659	\$ 258,733	\$ 321,679	\$ 321,679	\$ 321,679
Materials & services	114,271	156,210	233,454	196,899	268,225	268,225	268,225
Capital outlay	2,094,962	105,302	827,756	80,000	5,160,000	5,160,000	5,160,000
Debt service							
Transfers	58,179	64,601	75,690	75,690	90,073	90,073	90,073
Contingency			563,827		591,160	591,160	591,160
Total expenditures	\$ 2,478,880	\$ 560,420	\$ 2,002,386	\$ 611,322	\$ 6,431,137	\$ 6,431,137	\$ 6,431,137
Ending working capital	\$ 620,361	\$ 758,807	\$ -	\$ 994,240	\$ -	\$ -	\$ -

Street Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
20-000-003	Interest Earned	20,534	13,496	16,000	6,800	7,000
20-000-100	Miscellaneous	1,317	375	-	63,955	-
20-000-120	Surface Trans Program Funds	-	-	517,756	-	607,296
20-000-125	Intergovernmental Revenue	1,151,461	44,817	-	-	4,000,000
20-000-150	Advanced Funding Reimbursement	-	-	-	-	-
20-000-160	State Gas Tax	507,194	507,182	568,155	505,500	552,601
20-000-161	FUEL TAX .03	-	106,265	250,000	255,500	250,000
20-000-260	Infrastructure Inspection Fees	106,871	26,731	20,000	15,000	20,000
20-000-904	Transfer in Storm Drainage	-	-	-	-	-
	Total Revenue	1,787,376	698,866	1,371,911	846,755	5,436,897
	Street Department Salaries	137,892	148,924	181,096	163,393	196,199
20-200-142	Overtime	220	22	1,288	500	1,352
20-200-146	Health Insurance	27,544	30,480	47,258	31,000	44,363
20-200-148	Retirement Benefits	33,407	41,571	53,932	50,000	60,313
20-200-150	Social Security	10,202	11,025	14,591	12,200	15,804
20-200-152	Workers' Compensation	2,203	2,274	3,494	1,640	3,648
20-200-155	Taxable Fringe Benefits	-	10	-	-	-
	Total Personnel Services	211,468	234,308	301,659	258,733	321,679
20-200-200	Building/Facilities Maintenance	754	494	1,500	1,250	1,500
20-200-202	Equipment Maintenance	1,483	761	5,000	3,000	6,500
20-200-203	Maintenance Agreements	457	534	1,190	400	1,200
20-200-204	Vehicle Maintenance	499	396	2,000	2,000	2,500
20-200-205	Small Equipment	1,227	3,727	4,500	10,000	8,500
20-200-206	Fuel/Oil/Lube	1,686	1,993	2,305	2,000	2,850
20-200-208	Street Maintenance	8,093	11,035	30,000	15,000	26,400
20-200-210	Street Light Maintenance	6,992	16,062	18,000	15,000	24,000
20-200-212	Sign Maintenance	1,603	3,896	4,350	4,000	6,200
20-200-216	Office Supplies	1,397	1,100	2,400	1,500	2,400
20-200-218	Operational Supplies	2,753	2,135	21,500	15,000	25,250
20-200-227	Electrical Operations	42,743	44,091	48,000	45,000	49,200
20-200-228	Utilities	3,105	3,261	2,580	3,400	4,140
20-200-230	Contractual/Professional	34,928	58,856	75,450	75,450	95,100
20-200-234	Miscellaneous	-	-	-	-	-
20-200-235	Property Tax	3,243	3,098	3,800	1,247	2,000
20-200-238	Insurance	-	-	-	-	-
20-200-240	Travel/Training	945	1,722	3,000	100	3,000
20-200-242	Dues/Fees/Subscriptions	352	1,868	1,154	1,000	1,685
20-200-244	Publications/Notices/Advertise	1,538	185	750	52	500
20-200-250	Advanced Funding Reimbursement	-	-	3,975	-	3,300
20-200-252	Uniforms\Safety	473	997	1,000	1,000	1,000
20-200-254	Equipment Rental	-	-	1,000	500	1,000
	Total Materials & Services	114,271	156,210	233,454	196,899	268,225
20-200-300	Equipment	37,038	39,919	50,000	30,000	50,000
20-200-305	Street Improvements	2,057,924	65,383	777,756	50,000	5,110,000
20-200-311	Equipment Replacement	-	-	-	-	-
	Total Capital Outlay	2,094,962	105,302	827,756	80,000	5,160,000
	Total Debt Service	-	-	-	-	-
20-200-410	Transfer to GF ISF	58,179	64,601	75,690	75,690	65,073
20-200-412	Transfer to Foot Paths	-	-	-	-	25,000
	Total Transfers	58,179	64,601	75,690	75,690	90,073
20-200-600	Contingency	-	-	563,827	-	591,160
	Total Expenditures	2,478,880	560,420	2,002,386	611,322	6,431,137

Street Fund	Adopted	Actual	Adopted
Comparison Adopted to Actual	2019-20	2019-20	vs. Actual
RESOURCES			
Beginning Fund Balances	425,957	620,361	45.64%
Interest	21,000	13,496	-35.73%
Intergovernmental	960,468	658,264	-31.46%
Charges for services	30,000	26,731	-10.90%
Miscellaneous	-	375	100.00%
Current Revenue	1,011,468	698,866	-30.91%
Transfers	-	-	0.00%
TOTAL RESOURCES	1,437,425	1,319,227	-8.22%
REQUIREMENTS			
Personnel services	253,113	234,307	-7.43%
Materials & services	233,655	156,210	-33.15%
Capital outlay	559,147	105,302	-81.17%
Operating Budget	1,045,915	495,819	-52.59%
Debt service	-	-	0.00%
Total Expenditures	1,045,915	495,819	-52.59%
Transfers	64,601	64,601	0.00%
Contingency	326,909	-	-100.00%
TOTAL APPROPRIATIONS	1,437,425	560,420	-61.01%
TOTAL BUDGET	1,437,425	560,420	-61.01%

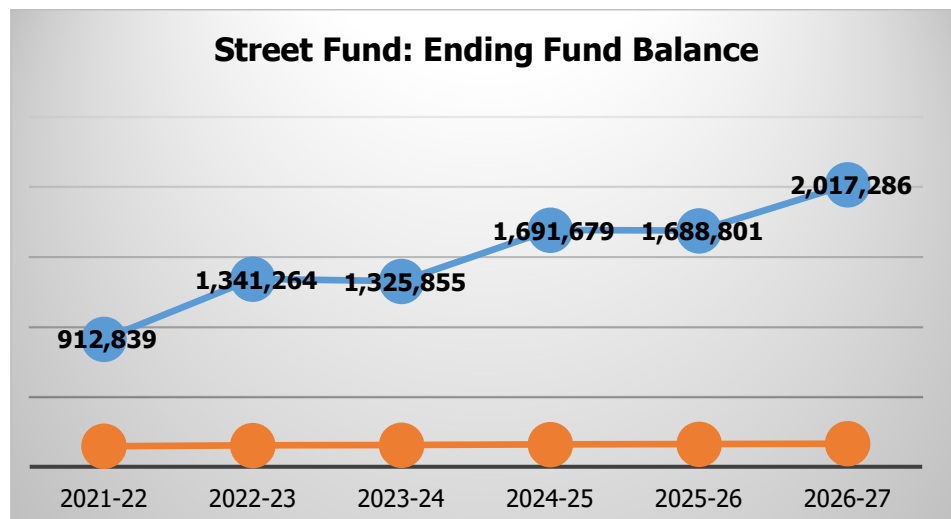
STREET FUND 10 YEAR HISTORY



STREET CIP						
Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Miscellaneous Capital Projects	350,000	50,000	50,000	50,000	50,000	150,000
NW Neighborhood Overlay	250,000	250,000				
Old Portland Road Overlay	200,000	200,000				
Old Portland Road Sidewalk Infill	300,000	300,000				
SE 3rd Place Sidewalk Improvements	375,000			375,000		
SE 6th Street Overlay	120,000	120,000				
SE High School Way Overlay	120,000	120,000				
SE Vine Street Sidewalks	375,000					375,000
Street Light Upgrades	175,000	50,000	50,000	25,000	25,000	25,000
SW 4th Street ADA Ramp Upgrades	200,000			100,000	100,000	
JP West Road Improvements	60,000	60,000				
Total	2,525,000	1,150,000	100,000	550,000	175,000	550,000

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Street Fund							
	Beginning balance	994,240	912,839	1,341,264	1,325,855	1,691,679	1,688,801
	Revenues	1,436,897	802,014	813,653	825,466	837,457	849,627
	Personal services	319,478	333,520	341,858	350,404	359,164	368,144
	Materials & services	268,225	273,590	279,061	284,643	290,335	296,142
	Capital outlay	1,160,000	100,000	550,000	175,000	550,000	225,000
	Transfers out	90,073	-	-	-	-	-
	Net	912,839	1,341,264	1,325,855	1,691,679	1,688,801	2,017,286
	Goal	146,926	151,777	155,230	158,762	162,375	166,071
	Over/(short)	765,913	1,189,486	1,170,625	1,532,917	1,526,426	1,851,214



FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Continue Sidewalk Improvement Program

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

BUDGET NOTES:

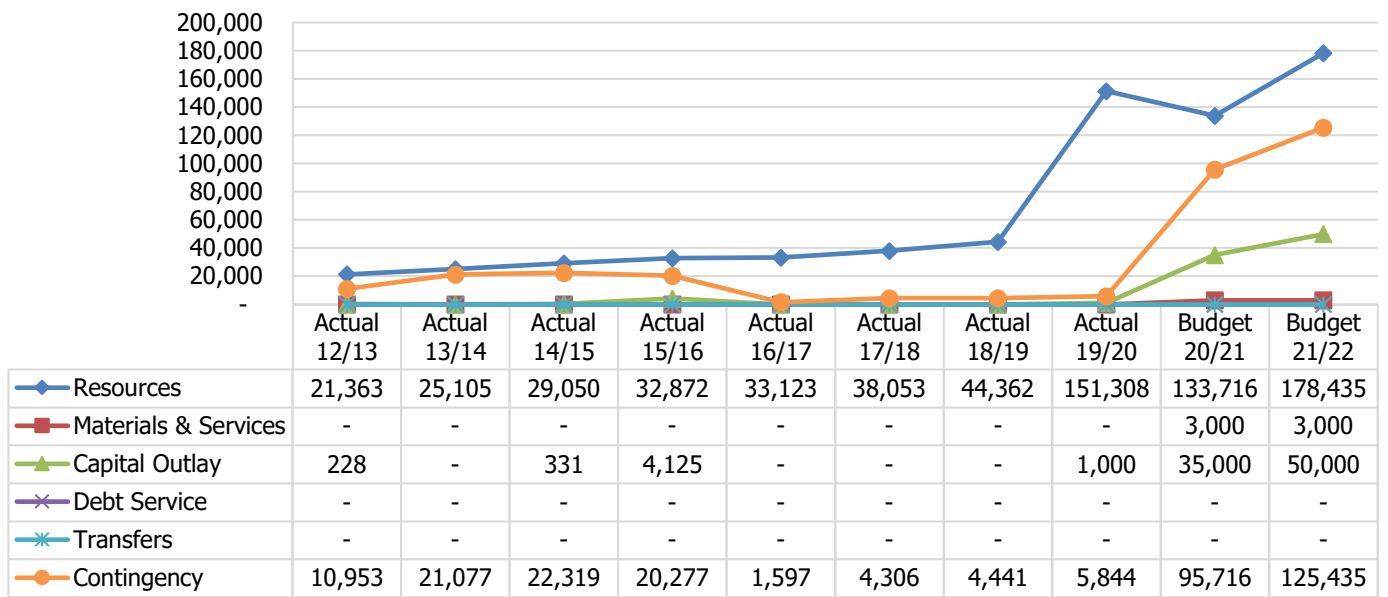
The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$146,603. The fund anticipates revenue in the amount of \$31,832. The City expects to receive \$5,582 from state gas tax revenue, \$1,250 from interest income and a transfer from the street fund in the amount of \$25,000. The total resources for the fund is \$178,435. The City plans to spend \$3,000 for repairs and maintenance of existing foot paths. This fund also has \$50,000 in capital outlay for developing new trails and continuing the City Sidewalk Program. This program is on a first come, first serve basis to qualifying participants. The City will match 50% of the lowest estimated bid to repair sidewalks that front the participant's property up to \$1,000. Property owners are only allowed to participate in this program one time. The fund anticipates a contingency of \$125,435. Total expenditures for the year are \$178,435.

Foot Paths & Bicycle Trails Fund 25							
Resources	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Working capital carryover	\$ 38,053	\$ 44,362	\$ 126,477	\$ 150,308	\$ 146,603	\$ 146,603	\$ 146,603
Current year resources							
Interest	\$ 1,186	\$ 1,823	\$ 1,500	\$ 1,225	\$ 1,250	\$ 1,250	\$ 1,250
Intergovernmental revenues	5,123	5,123	5,739	5,070	5,582	5,582	5,582
Transfers		100,000			25,000	25,000	25,000
Total current year resources	\$ 6,309	\$ 106,946	\$ 7,239	\$ 6,295	\$ 31,832	\$ 31,832	\$ 31,832
Total resources	\$ 44,362	\$ 151,308	\$ 133,716	\$ 156,603	\$ 178,435	\$ 178,435	\$ 178,435
Expenditures	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Material & services	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Capital outlay	-	1,000	35,000	10,000	50,000	50,000	50,000
Contingency			95,716		125,435	125,435	125,435
Total expenditures	\$ -	\$ 1,000	\$ 133,716	\$ 10,000	\$ 178,435	\$ 178,435	\$ 178,435
Ending working capital	\$ 44,362	\$ 150,308	\$ -	\$ 146,603	\$ -	\$ -	\$ -

Foot Path & Bicycle Trails Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
25-000-003	Interest Earned	1,186	1,823	1,500	1,225	1,250
25-000-160	State Gas Tax (1%)	5,123	5,123	5,739	5,070	5,582
25-000-170	Intergovernmental Revenue	-	-	-	-	-
25-000-904	Transfers in	-	100,000	-	-	25,000
	Total Revenue	6,309	106,946	7,239	6,295	31,832
25-250-218	Operational Supplies	-	-	1,000	-	1,000
25-250-230	Contractual Professional	-	-	2,000	-	2,000
	Total Materials & Services	-	-	3,000	-	3,000
25-250-313	City Sidewalk Program	-	1,000	25,000	10,000	50,000
25-250-326	Council Approved Projects	-	-	10,000	-	-
	Total Capital Outlay	-	1,000	35,000	10,000	50,000
25-250-600	Contingency	-	-	95,716	-	125,435
	Total Expenditures	-	1,000	133,716	10,000	178,435

Foot Path & Bicycle Trails Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	44,377	44,362	-0.03%
	Interest	1,100	1,823	65.73%
	Intergovernmental revenues	5,367	5,123	-4.55%
	Current Revenue	6,467	6,946	7.41%
	Transfers	100,000	100,000	0.00%
TOTAL RESOURCES		150,844	151,308	0.31%
REQUIREMENTS				
	Material & services	3,000	-	-100.00%
	Capital outlay	142,000	1,000	-99.30%
	Operating Budget	145,000	1,000	-99.31%
	Total Expenditures	145,000	1,000	-99.31%
	Contingency	5,844	-	-100.00%
TOTAL APPROPRIATIONS		150,844	1,000	-99.34%
TOTAL BUDGET		150,844	1,000	-99.34%

FOOT PATHS & BICYCLE TRAILS FUND 10 YEAR HISTORY



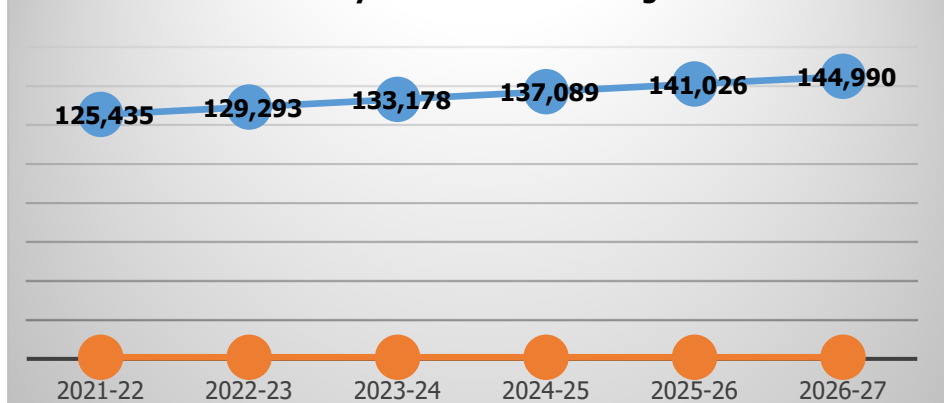
FOOT PATHS & BICYCLE TRAILS CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
City Side Walk Program	125,000	50,000	25,000	25,000	25,000	-
Total	125,000	50,000	25,000	25,000	25,000	-

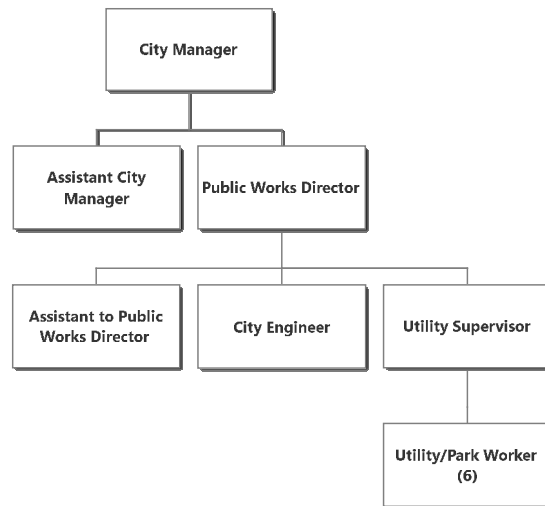
5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Foot Path and Bicycle Trail Fund							
Beginning balance		146,603	125,435	129,293	133,178	137,089	141,026
Revenues		31,832	31,918	32,006	32,094	32,185	32,276
Materials & services		3,000	3,060	3,121	3,184	3,247	3,312
Capital outlay		50,000	25,000	25,000	25,000	25,000	25,000
Transfers out		-	-	-	-	-	-
Net		125,435	129,293	133,178	137,089	141,026	144,990
Goal		750	765	780	796	812	828
Over/(short)		124,685	128,528	132,397	136,293	140,214	144,162

Foot Path and Bicycle Trail Fund: Ending Fund Balance



STORMWATER DRAINAGE FUND 26



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Stormwater Master Plan

Update/Review Stormwater Fees

Stormwater Drainage Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Storm Water Master Plan												
Update Public Works Design Standards												
Storm Cleaning												
Storm Swale Maintenance												
Storm Projects												
Street Sweeping												

BUDGET NOTES:

The beginning Stormwater Drainage fund balance is \$371,565. The budget anticipates revenue of \$6,000 from interest income and \$335,184 in Stormwater user fees. Total resources for the Stormwater Drainage Fund are \$712,749. The fund anticipates expenditures of \$109,672 for personnel services and \$185,540 for materials and services. There is \$100,000 budgeted in capital outlay and once the Master Plan is complete, we plan to move forward with construction of stormwater infrastructure projects such as new UIC's, catch basins and pipework. The contingency for this year is \$317,537.

PERCENTAGE OF TIME ALLOCATION:

Stormwater Fund	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	38.73	60.08
Utility Supervisor	10%	10%	10%	10%	30.03	46.59
Utility/Parks Worker I	20%	20%	20%	10%	20.13	25.69
Utility/Parks Worker II	0%	0%	0%	10%	23.97	30.59
Utility/Parks Worker III	20%	20%	20%	20%	26.41	33.71
Program Analyst	0%	0%	10%	0%	20.95	32.47
Assistant to Public Works Director	0%	0%	0%	10%	24.60	36.35
City Engineer	10%	10%	10%	10%	33.50	51.97
TOTAL FTE'S	0.70	0.70	0.80	0.80		

Stormwater Drainage Fund 26							
Resources	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Working capital carryover	\$ 94,919	\$ 175,613	\$ 371,565	\$ 387,108	\$ 519,390	\$ 519,390	\$ 519,390
Current year resources							
Interest	\$ 4,115	\$ 5,805	\$ 6,000	\$ 3,000	\$ 3,200	\$ 3,200	\$ 3,200
Intergovernmental			-	12,000			
Charges for services	191,530	307,801	335,184	333,000	358,436	358,436	358,436
Miscellaneous							
Transfers							
Total current year resources	\$ 195,645	\$ 313,606	\$ 341,184	\$ 348,000	\$ 361,636	\$ 361,636	\$ 361,636
Total resources	\$ 290,564	\$ 489,219	\$ 712,749	\$ 735,108	\$ 881,026	\$ 881,026	\$ 881,026
Expenditures	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Personnel services	\$ 70,248	\$ 81,791	\$ 109,672	\$ 101,218	\$ 113,069	\$ 113,069	\$ 113,069
Materials & services	32,917	20,320	185,540	84,500	183,050	183,050	183,050
Capital outlay	11,786		100,000	30,000	167,000	167,000	167,000
Debt service							
Transfers	-	-					
Contingency			317,537		417,907	417,907	417,907
Total expenditures	\$ 114,951	\$ 102,111	\$ 712,749	\$ 215,718	\$ 881,026	\$ 881,026	\$ 881,026
Ending working capital	\$ 175,613	\$ 387,108	\$ -	\$ 519,390	\$ -	\$ -	\$ -

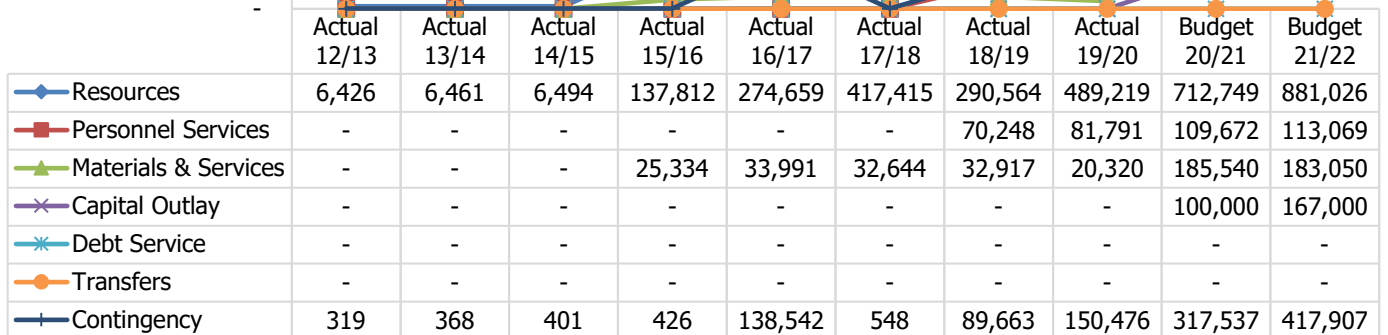
Stormwater Drainage Fund Line Item Detail		Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
Account	Description					
26-000-003	Interest Earned	4,115	5,805	6,000	3,000	3,200
26-000-100	Miscellaneous	-	-	-	-	-
26-000-125	Intergovernmental Revenue	-	-	-	12,000	-
26-000-220	User Fees	185,648	288,628	315,184	318,000	338,436
26-000-260	Infrastructure Inspection Fees	5,883	19,173	20,000	15,000	20,000
	Total Revenue	195,645	313,606	341,184	348,000	361,636
	Stormwater Department Salaries	44,585	51,783	64,068	64,068	67,606
26-260-142	Overtime	220	22	1,289	500	1,352
26-260-146	Health Insurance	10,409	12,863	18,577	15,000	15,955
26-260-148	Retirement Benefits	9,649	12,962	17,790	15,000	19,809
26-260-150	Social Security	3,374	3,890	5,229	5,000	5,517
26-260-152	Workers Compensation	2,010	271	2,719	1,650	2,830
	Total Personnel Services	70,248	81,791	109,672	101,218	113,069

Stormwater Drainage Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
26-260-202	Equipment Maintenance	2,891	6,439	20,000	20,000	30,000
26-260-203	Maintenance Agreements	-	-	1,190	-	1,200
26-260-204	Vehicle Maintenance	2,996	-	-	-	-
26-260-205	Small Equipment	-	-	-	-	-
26-260-206	Fuel, Oil & Lube	2,136	2,084	3,970	2,500	3,050
26-260-208	Storm Drain Maintenance	-	-	20,000	12,000	16,500
26-260-216	Office Supplies	-	-	1,800	-	-
26-260-218	Operational Supplies	3,632	3,064	25,000	10,000	20,000
26-260-228	Utilities	-	-	2,580	-	-
26-260-230	Contractual/Professional	21,264	7,893	88,250	40,000	89,500
26-260-242	Dues/Fees/Subscriptions	-	-	20,000	-	20,000
26-260-244	Publications/Notices/Advertise	-	842	750	-	800
26-260-254	Equipment Rental	-	-	2,000	-	2,000
	Total Materials & Services	32,917	20,320	185,540	84,500	183,050
26-260-300	Equipment Upgrades	-	-	-	-	-
26-260-305	Storm Drainage Improvements	11,786	-	100,000	30,000	167,000
26-260-311	Equipment Replacement	-	-	-	-	-
	Total Capital Outlay	11,786	-	100,000	30,000	167,000
26-260-411	Transfer to Street Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
26-260-600	Contingency	-	-	317,537	-	417,907
	Total Expenditures	114,951	102,111	712,749	215,718	881,026

Stormwater Drainage Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	132,618	175,613	32.42%
	Interest	4,000	5,805	45.13%
	Intergovernmental	12,000	-	-100.00%
	Charges for services	222,268	307,801	38.48%
	Miscellaneous	-	-	0.00%
	Current Revenue	238,268	313,606	31.62%
	Transfers	-	-	0.00%
	TOTAL RESOURCES	370,886	489,219	31.91%
REQUIREMENTS				
	Personnel services	92,060	81,791	-11.15%
	Materials & services	128,350	20,320	-84.17%
	Capital outlay	-	-	0.00%
	Operating Budget	220,410	102,111	-53.67%
	Debt service	-	-	0.00%
	Total Expenditures	220,410	102,111	-53.67%
	Transfers	-	-	0.00%
	Contingency	150,476	-	-100.00%
	TOTAL APPROPRIATIONS	370,886	102,111	-72.47%
	TOTAL BUDGET	370,886	102,111	-72.47%

STORMWATER DRAINAGE FUND 10 YEAR HISTORY

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800,000
700,000
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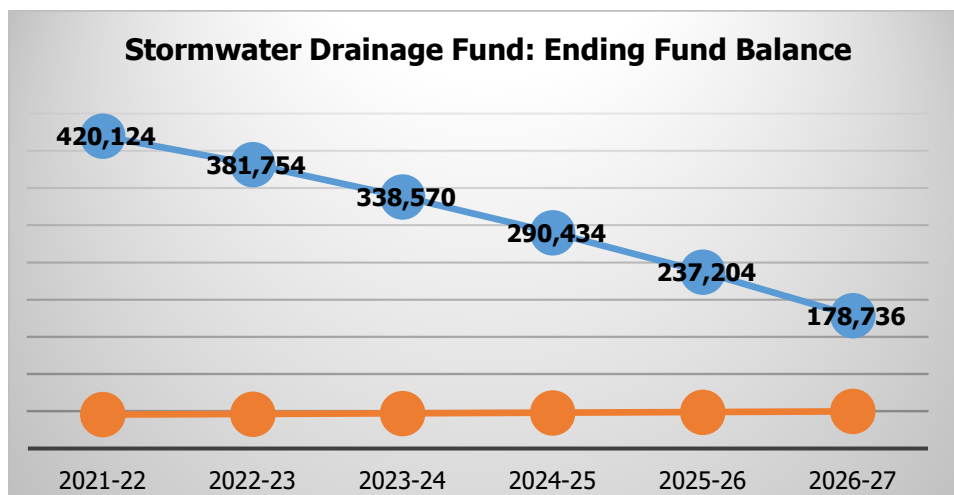


STORM DRAINAGE CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Reach F Grant Match	37,000	37,000				
Creek Improvement Projects	30,000	30,000				
Stormwater Projects	500,000	100,000	100,000	100,000	100,000	100,000
Total	567,000	167,000	100,000	100,000	100,000	100,000

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Stormwater Drainage Fund							
	Beginning balance	519,390	420,124	381,754	338,570	290,434	237,204
	Revenues	361,636	363,435	365,242	367,059	368,884	370,719
	Personal services	110,852	117,133	120,062	123,063	126,140	129,293
	Materials & services	183,050	184,671	188,364	192,132	195,974	199,894
	Capital outlay	167,000	100,000	100,000	100,000	100,000	100,000
	Transfers out	-	-	-	-	-	-
	Net	420,124	381,754	338,570	290,434	237,204	178,736
	Goal	45,763	46,168	47,091	48,033	48,994	49,973
	Over/(short)	374,361	335,586	291,479	242,401	188,210	128,762



STORMWATER DRAINAGE SDC FUND 28

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Update Storm Water Master Plan

Develop Capital Improvement Plan

Stormwater Drainage SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Capital Improvement Plan												
Storm Water Master Plan												
Update Public Works Design Standards												
Storm Capacity Improvements												

BUDGET NOTES:

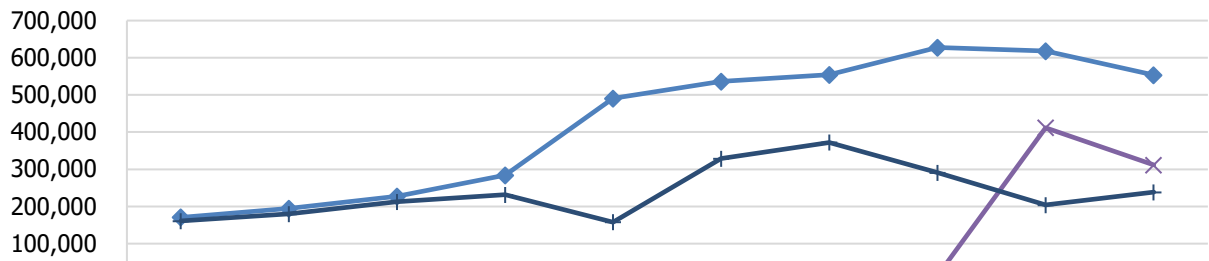
The Stormwater Drainage SDC fund has a working capital carryover of \$483,007. The fund expects to collect \$65,395 in SDC fees and \$5,000 in interest income for a current year resource total of \$70,395. The total fund resources are \$553,402. On the expenditure side, the city has budgeted \$312,000 for capital outlay to finish updating the Stormwater Master Plan and other approved Stormwater extra capacity projects. There will be a transfer of \$3,270 to the General Fund to cover administrative costs. The contingency is budgeted at \$238,132. The total expenditures for the Stormwater SDC fund are \$553,402.

Stormwater Drainage SDC 28							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 533,755	\$ 551,947	\$ 567,688	\$ 611,670	\$ 483,007	\$ 483,007	\$ 483,007
Current year resources							
Interest	\$ 13,694	\$ 12,128	\$ 13,500	\$ 4,900	\$ 5,000	\$ 5,000	\$ 5,000
System development charges	6,920	63,722	36,353	18,255	65,395	65,395	65,395
Total current year resources	\$ 20,614	\$ 75,850	\$ 49,853	\$ 23,155	\$ 70,395	\$ 70,395	\$ 70,395
Total resources	\$ 554,369	\$ 627,797	\$ 617,541	\$ 634,825	\$ 553,402	\$ 553,402	\$ 553,402
Expenditures							
Capital outlay		\$ 14,118	\$ 412,000	\$ 150,000	\$ 312,000	\$ 312,000	\$ 312,000
Transfers	2,422	2,009	1,818	1,818	3,270	3,270	3,270
Contingency			203,723		238,132	238,132	238,132
Total expenditures	\$ 2,422	\$ 16,127	\$ 617,541	\$ 151,818	\$ 553,402	\$ 553,402	\$ 553,402
Ending working capital	\$ 551,947	\$ 611,670	\$ -	\$ 483,007	\$ -	\$ -	\$ -

Stormwater Drainage SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
28-000-003	Interest Earned	13,694	12,128	13,500	4,900	5,000
28-000-100	Miscellaneous	-	-	-	-	-
28-000-400	Transfers In	-	-	-	-	-
28-000-993	Storm Drainage SDC	6,920	63,722	36,353	18,255	65,395
	Total Revenue	20,614	75,850	49,853	23,155	70,395
28-280-312	Council Approved Projects	-	-	112,000	150,000	200,000
28-280-314	Storm Drainage Improvements	-	14,118	300,000	-	112,000
	Total Capital Outlay	-	14,118	412,000	150,000	312,000
28-280-400	Transfers Out	2,422	2,009	1,818	1,818	3,270
	Total Transfers	2,422	2,009	1,818	1,818	3,270
28-280-600	Contingency	-	-	203,723	-	238,132
	Total Expenditures	2,422	16,127	617,541	151,818	553,402

Stormwater Drainage SDC Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	551,473	551,947	0.09%
	Interest	13,200	12,128	-8.12%
	Intergovernmental	-	-	0.00%
	System development charges	40,176	63,722	58.61%
	Current Revenue	53,376	75,850	42.11%
	TOTAL RESOURCES	604,849	627,797	3.79%
REQUIREMENTS				
	Capital outlay	312,000	-	-100.00%
	Operating Budget	312,000	14,118	-95.48%
	Total Expenditures	312,000	14,118	-95.48%
	Transfers	2,009	2,009	0.00%
	Contingency	290,840	-	-100.00%
	TOTAL APPROPRIATIONS	604,849	16,127	-97.33%
	TOTAL BUDGET	604,849	16,127	-97.33%

STORMWATER DRAINAGE SDC FUND 10 YEAR HISTORY



	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Budget 21/22
Resources	171,367	194,521	227,140	284,314	490,582	536,177	554,369	627,797	617,541	553,402
Personnel Services	-	-	-	-	-	-	-	-	-	-
Materials & Services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	14,118	412,000	312,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	133	329	842	1,704	3,644	2,422	2,422	2,009	1,818	3,270
Contingency	161,047	180,153	212,893	231,361	158,195	329,039	372,520	290,840	203,723	238,132

STORM DRAINAGE SDC CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Stormwater Projects	1,212,000	312,000	100,000	100,000	100,000	600,000
Total	1,212,000	312,000	100,000	100,000	100,000	600,000

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Stormwater Drainage SDC Fund							
	Beginning balance	483,007	238,132	209,845	182,568	155,640	129,403
	Revenues	70,395	71,713	72,723	73,072	73,763	74,460
	Capital outlay	312,000	100,000	100,000	100,000	100,000	100,000
	Transfers out	3,270	-	-	-	-	-
	Net	238,132	209,845	182,568	155,640	129,403	103,863

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 for both previous excess capacity improvements and to pay for future improvement needs generated by development.

VISION FOR THE YEAR:

Develop a plan for improving City Streets.

COMPLIANCE WITH COUNCIL GOALS:

Street Extra Capacity Improvements

Update Public Works Design Standards

Continue Sidewalk Capacity Improvements

Street SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Sidewalk Capacity Improvements												
Update Public Works Design Standards												
Street Extra Capacity Improvements												

BUDGET NOTES:

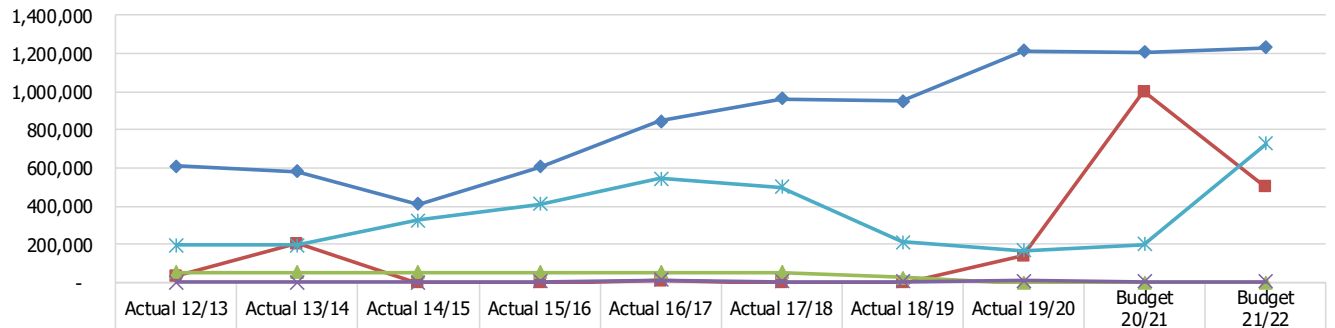
The Street SDC fund is projected to have a beginning cash balance \$1,105,899. The fund anticipates collecting SDC revenue in the amount of \$117,703 and interest revenue of \$9,500. Current year resources total \$127,203, making the total estimated fund resources are \$1,233,102. The proposed expenditures for the Street SDC fund are \$500,000 and are comprised of Capital outlay projects totaling \$500,000 to construct additional sidewalks SW Old Portland Road. There will be a transfer to the General Fund of \$5,885 to cover administrative costs, and a contingency of \$727,217.

Street SDC Fund 30							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 897,519	\$ 921,490	\$ 1,051,809	\$ 1,063,281	\$ 1,105,899	\$ 1,105,899	\$ 1,105,899
Current year resources							
Interest	\$ 22,887	\$ 21,085	\$ 23,500	\$ 8,600	\$ 9,500	\$ 9,500	\$ 9,500
Intergovernmental							
System development charges	32,739	272,569	132,643	140,650	117,703	117,703	117,703
Miscellaneous							
Transfers							
Total current year resources	\$ 55,626	\$ 293,654	\$ 156,143	\$ 149,250	\$ 127,203	\$ 127,203	\$ 127,203
Total resources	\$ 953,145	\$ 1,215,144	\$ 1,207,952	\$ 1,212,531	\$ 1,233,102	\$ 1,233,102	\$ 1,233,102
Expenditures							
Capital outlay		\$ 140,582	\$ 1,000,000	\$ 100,000	\$ 500,000	\$ 500,000	\$ 500,000
Debt service							
2004 Principal-OTIB0025 1/02	26,202						
2004 Interest-OTIB0025 1/02	876						
Transfers	4,577	11,281	6,632	6,632	5,885	5,885	5,885
Contingency			201,320		727,217	727,217	727,217
Total expenditures	\$ 31,655	\$ 151,863	\$ 1,207,952	\$ 106,632	\$ 1,233,102	\$ 1,233,102	\$ 1,233,102
Ending working capital	\$ 921,490	\$ 1,063,281	\$ -	\$ 1,105,899	\$ -	\$ -	\$ -

Street SDC Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
30-000-003 Interest Earned	22,887	21,085	23,500	8,600	9,500
30-000-100 Miscellaneous	-	-	-	-	-
30-000-150 Intergovernmental Revenue	-	-	-	-	-
30-000-992 Street SDC Reimbursement	1,434	13,628	6,632	7,000	5,885
30-000-993 Street SDC Ext. Cap. Improv.	31,306	258,941	126,011	133,650	111,818
Total Revenue	55,626	293,654	156,143	149,250	127,203
30-300-312 Council Approved Projects	-	-	-	-	-
30-300-314 Street Extra Capacity Improv	-	140,582	1,000,000	100,000	500,000
Total Capital Outlay	-	140,582	1,000,000	100,000	500,000
30-300-150 Principal Crown Zellerbach	26,202	-	-	-	-
30-300-151 Interest Crown Zellerbach	876	-	-	-	-
Total Debt Services	27,078	-	-		
30-300-402 Transfer to GF SDC Admin.	4,577	11,281	6,632	6,632	5,885
Total Transfers	4,577	11,281	6,632	6,632	5,885
30-300-600 Contingency	-	-	201,320	-	727,217
Total Expenditures	31,655	151,863	1,207,952	106,632	1,233,102

Street SDC Fund	Adopted	Actual	Adopted
Comparison Adopted to Actual	2019-20	2019-20	vs. Actual
RESOURCES			
Beginning Fund Balances	920,331	921,490	0.13%
Interest	22,500	21,085	-6.29%
Intergovernmental	-	-	0.00%
System development charges	237,489	272,569	14.77%
Miscellaneous	-	-	0.00%
Current Revenue	259,989	293,654	12.95%
Transfers	-	-	0.00%
TOTAL RESOURCES	1,180,320	1,215,144	2.95%
REQUIREMENTS			
Capital outlay	1,000,000	140,582	-85.94%
Operating Budget	1,000,000	140,582	-85.94%
Total Expenditures	1,000,000	140,582	-85.94%
Transfers	11,281	11,281	0.00%
Contingency	169,039	-	-100.00%
TOTAL APPROPRIATIONS	1,180,320	151,863	-87.13%
TOTAL BUDGET	1,180,320	151,863	-87.13%

STREET SDC FUND 10 YEAR HISTORY



STREET CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Miscellaneous Capital Projects	350,000	50,000	50,000	50,000	50,000	150,000
NW Neighborhood Overlay	250,000	250,000				
Old Portland Road Overlay	200,000	200,000				
Old Portland Road Sidewalk Infill	300,000	300,000				
SE 3rd Place Sidewalk Improvements	375,000			375,000		
SE 6th Street Overlay	120,000	120,000				
SE High School Way Overlay	120,000	120,000				
SE Vine Street Sidewalks	375,000					375,000
Street Light Upgrades	175,000	50,000	50,000	25,000	25,000	25,000
SW 4th Street ADA Ramp Upgrades	200,000			100,000	100,000	
JP West Road Improvements	60,000	60,000				
Total	2,525,000	1,150,000	100,000	550,000	175,000	550,000

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Street SDC Fund							
	Beginning balance	1,105,899	727,217	856,793	613,189	745,213	878,481
	Revenues	127,203	129,576	131,396	132,024	133,268	134,524
	Capital outlay	500,000	-	375,000	-	-	-
	Transfers out	5,885	6,003	6,093	6,123	6,185	6,246
	Net	727,217	856,793	613,189	745,213	878,481	1,013,006

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 pay for future improvement needs generated by development.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Develop Chapman Landing Design
 Develop Grabhorn Property Conceptual Plan
 Begin to develop a South Scappoose Creek Trail Plan

Parks SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Chapman Landing Design												
Develop Grabhorn Property Conceptual Plan												
Explore development of 14-acre Park East of Airport												

BUDGET NOTES:

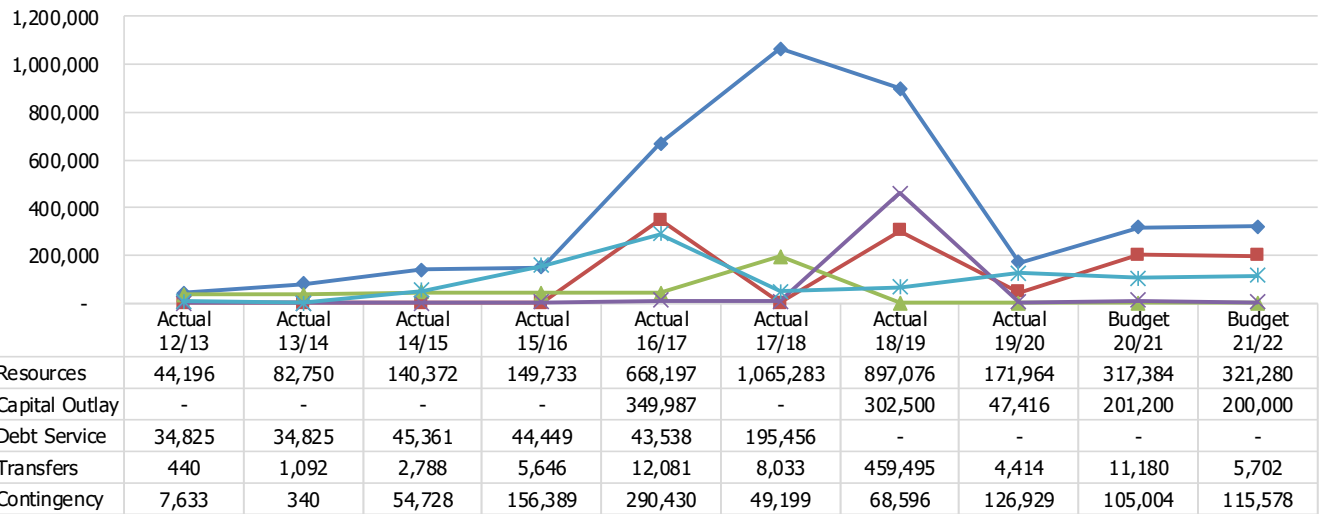
The Parks SDC Fund has a working capital carryover of \$206,148. The City anticipates \$1,100 in interest revenue and \$114,032 in SDC revenue. The total fund revenue is \$115,132, bringing the total resources to \$321,280. For expenditures, the City has budgeted for \$200,000 in capital outlay for Chapman Landing and Grabhorn property improvement. There will be a transfer of \$5,702 to the General Fund to cover administrative costs. The fund has a contingency of \$115,578.

<i>Parks SDC Fund 35</i>							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 861,794	\$ 135,081	\$ 90,592	\$ 120,134	\$ 206,148	\$ 206,148	\$ 206,148
Current year resources							
Interest	\$ 12,330	\$ 2,808	\$ 3,200	\$ 1,000	\$ 1,100	\$ 1,100	\$ 1,100
Intergovernmental	\$ -	\$ -					
System development charges	22,952	34,075	223,592	146,194	114,032	114,032	114,032
Transfers							
Total current year resources	\$ 35,282	\$ 36,883	\$ 226,792	\$ 147,194	\$ 115,132	\$ 115,132	\$ 115,132
Total resources	\$ 897,076	\$ 171,964	\$ 317,384	\$ 267,328	\$ 321,280	\$ 321,280	\$ 321,280
Expenditures							
Materials & services	\$ -	\$ -	\$ -	\$ -			
Capital outlay	302,500	47,416	201,200	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000
Debt service							
Transfers	459,495	4,414	11,180	11,180	5,702	5,702	5,702
Contingency			105,004		115,578	115,578	115,578
Total expenditures	\$ 761,995	\$ 51,830	\$ 317,384	\$ 61,180	\$ 321,280	\$ 321,280	\$ 321,280
Ending working capital	\$ 135,081	\$ 120,134	\$ -	\$ 206,148	\$ -	\$ -	\$ -

Park SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
35-000-003	Interest Earned	12,330	2,808	3,200	1,000	1,100
35-000-125	Intergovernmental Revenue	-	-	-	-	-
35-000-426	Transfers In	-	-	-	-	-
35-000-993	Parks SDC - Ext. Cap	22,952	34,075	223,592	146,194	114,032
	Total Revenue	35,282	36,883	226,792	147,194	115,132
35-350-312	Council Approved Projects	-	-	-	-	-
35-350-314	Parks Extra Capacity Improve	302,500	47,416	201,200	50,000	200,000
	Total Capital Outlay	302,500	47,416	201,200	50,000	200,000
35-350-150	Installment Note Principal	-	-	-	-	-
35-350-151	Installment Note Interest	-	-	-	-	-
	Total Debt Services	-	-	-	-	-
35-350-902	Transfer to GF SDC Admin	835	4,414	11,180	11,180	5,702
35-350-904	Transfer to Pool Fund	458,660	-	-	-	-
	Total Transfers	459,495	4,414	11,180	11,180	5,702
35-350-600	Contingency	-	-	105,004	-	115,578
	Total Expenditures	761,994	51,830	317,384	61,180	321,280

Parks SDC Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	127,549	135,081	5.91%
	Interest	16,710	2,808	-83.20%
	Intergovernmental	-	-	0.00%
	System development charges	88,284	34,075	-61.40%
	Current Revenue	104,994	36,883	-64.87%
	Transfers	-	-	0.00%
TOTAL RESOURCES		232,543	171,964	-26.05%
REQUIREMENTS				
	Materials & services	-	-	0.00%
	Capital outlay	101,200	47,416	-53.15%
	Operating Budget	101,200	47,416	-53.15%
	Debt service	-	-	0.00%
	Total Expenditures	101,200	47,416	-53.15%
	Transfers	4,414	4,414	0.00%
	Contingency	-	-	0.00%
TOTAL APPROPRIATIONS		105,614	51,830	-50.93%
TOTAL BUDGET		105,614	51,830	-50.93%

PARKS SDC FUND 10 YEAR HISTORY



PARKS SDC CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Chapman Landing-New	1,650,000	50,000		50,000	10,000	1,540,000
Columbia Airpark East - New	20,000			10,000	10,000	
Grabhorn Property Park-New	1,660,000	150,000	1,510,000			
Vista Park-New	500,000					500,000
Total	3,830,000	200,000	1,510,000	60,000	20,000	2,040,000

5 Year Projection

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

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Parks SDC Fund							
	Beginning balance	206,148	115,578	32,993	(1,357,845)	(1,298,091)	(1,197,148)
	Revenues	115,132	117,415	119,162	119,754	120,943	122,143
	Capital outlay	200,000	200,000	1,510,000	60,000	20,000	2,040,000
	Transfers out	5,702	-	-	-	-	-
	Net	115,578	32,993	(1,357,845)	(1,298,091)	(1,197,148)	(3,115,005)

POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

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

BUDGET NOTES:

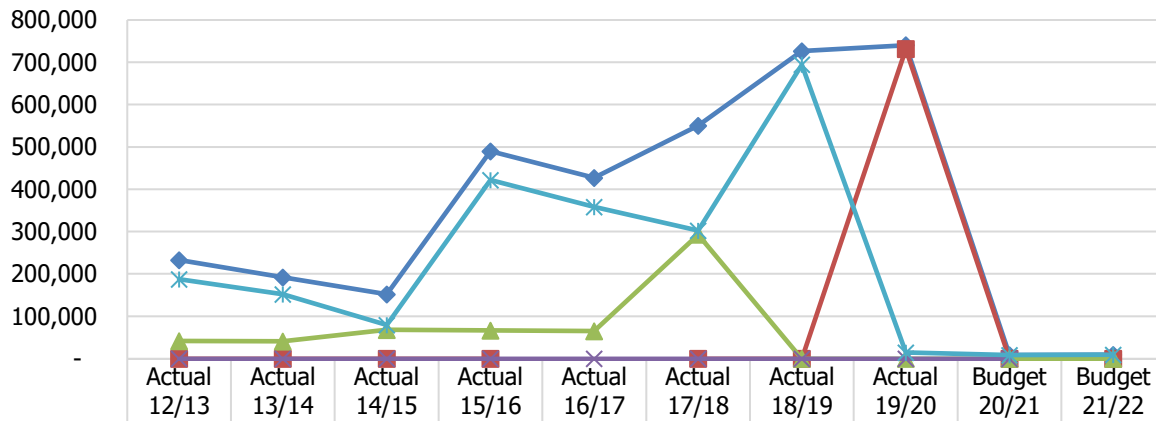
The Pool fund has a beginning cash position of \$8,927. Interest income is projected to be \$80. Total fund resources are \$9,007 We do not anticipate any expenditures this fiscal year. The fund anticipates a contingency of \$9,007.

<i>Pool Fund 15</i>							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 257,359	\$ 726,685	\$ 8,085	\$ 8,852	\$ 8,927	\$ 8,927	\$ 8,927
Current year resources							
Interest	\$ 10,666	\$ 13,767	\$ 500	\$ 75	\$ 80	\$ 80	\$ 80
Intergovernmental	458,660	-	-				
Transfers	-	-					
Total current year resources	\$ 469,326	\$ 13,767	\$ 500	\$ 75	\$ 80	\$ 80	\$ 80
Total resources	\$ 726,685	\$ 740,452	\$ 8,585	\$ 8,927	\$ 9,007	\$ 9,007	\$ 9,007
Expenditures							
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	731,600	0				
Debt service							
Transfers							
Contingency			8,585		9,007	9,007	9,007
Total expenditures	\$ -	\$ 731,600	\$ 8,585	\$ -	\$ 9,007	\$ 9,007	\$ 9,007
Ending available working capital	\$ 726,685	\$ 8,852	\$ -	\$ 8,927	\$ -	\$ -	\$ -

Pool Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
15-000-003	Interest Earned	10,666	13,767	500	75	80
15-000-100	Pool Revenue	-	-	-	-	-
15-000-125	Intergovernmental Revenue	458,660	-	-	-	-
15-000-160	Loan Proceeds	-	-	-	-	-
15-000-900	Transfer in General Fund	-	-	-	-	-
	Total Revenue	469,326	13,767	500	75	80
15-150-235	Property Tax	-	-	-	-	-
15-150-242	Dues, Fees & Subscriptions	-	-	-	-	-
	Total Materials & Services	-	-	-	-	-
15-150-326	Council Approved Improvement	-	731,600	-	-	-
	Total Capital Outlay	-	731,600	-	-	-
15-150-150	Principal	-	-	-	-	-
15-150-151	Interest	-	-	-	-	-
	Total Debt Service	-	-	-	-	-
15-150-401	Transfer to General Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
15-150-600	Contingency	-	-	8,585	-	9,007
	Total Expenditures	-	731,600	8,585	-	9,007

Pool Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	726,669	726,685	0.00%
	Interest	19,500	13,767	-29.40%
	Intergovernmental	-	-	0.00%
	Current Revenue	19,500	13,767	-29.40%
	Transfers	-	-	0.00%
	TOTAL RESOURCES	746,169	740,452	-0.77%
REQUIREMENTS				
	Materials & services	-	-	0.00%
	Capital outlay	746,169	731,600	-1.95%
	Operating Budget	746,169	731,600	-1.95%
	Debt service	-	-	0.00%
	Total Expenditures	746,169	731,600	-1.95%
	Transfers	-	-	0.00%
	Contingency	14,569	-	-100.00%
	TOTAL APPROPRIATIONS	760,738	731,600	-3.83%
	TOTAL BUDGET	760,738	731,600	-3.83%

POOL FUND 10 YEAR HISTORY



Resources	233,106	192,214	151,857	489,650	427,319	550,499	726,685	740,452	8,585	9,007
Capital Outlay	-	-	-	-	-	-	-	731,600	-	-
Debt Service	41,807	41,012	67,887	66,523	65,158	293,140	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Contingency	187,801	151,748	79,577	421,991	358,588	302,174	694,449	14,569	8,585	9,007

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.

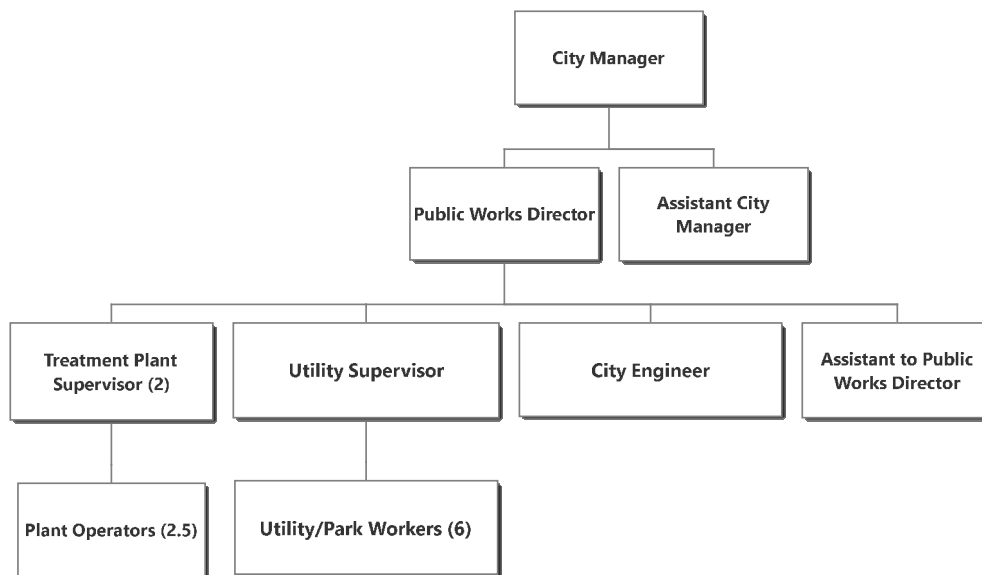
BUDGET NOTES:

The proposed budget has a beginning cash position of \$104,945, interest income of \$1,000, and total fund resources are \$105,945. There is an anticipated expenditure of \$50,000 in the personnel services to cover past claims. The fund has a contingency of \$55,945.

<i>Unemployment Fund 87</i>							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 72,086	\$ 61,966	\$ 114,741	\$ 116,205	\$ 104,945	\$ 104,945	\$ 104,945
Current year resources							
Interest	\$ 1,736	\$ 1,713	\$ 2,000	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000
Transfers		65,000					
Total current year resources	\$ 1,736	\$ 66,713	\$ 2,000	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000
Total resources	\$ 73,822	\$ 128,679	\$ 116,741	\$ 117,105	\$ 105,945	\$ 105,945	\$ 105,945
Expenditures							
Personnel services	\$ 11,856	\$ 12,474	\$ 50,000	\$ 12,160	\$ 50,000	\$ 50,000	\$ 50,000
Contingency			66,741		55,945	55,945	55,945
Total expenditures	\$ 11,856	\$ 12,474	\$ 116,741	\$ 12,160	\$ 105,945	\$ 105,945	\$ 105,945
Ending working capital	\$ 61,966	\$ 116,205	\$ -	\$ 104,945	\$ -	\$ -	\$ -

Unemployment Insurance Fund Line Item Detail		Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
Account	Description					
87-000-003	Interest Earned	1,736	1,713	2,000	900	1,000
87-000-902	Transfer in General Fund	-	65,000	-	-	-
	Total Revenue	1,736	66,713	2,000	900	1,000
87-870-154	Unemployment Insurance Benefit	11,856	12,474	50,000	12,160	50,000
	Total Personnel Services	11,856	12,474	50,000	12,160	50,000
87-870-600	Contingency	-	-	66,741	-	55,945
	Total Expenditures	11,856	12,474	116,741	12,160	105,945

UTILITY WATER FUND 40



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Explore Future Water Sources
Address aging infrastructure

Update Public Works Design Standards
Increase water production capabilities

Water Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Address Aging Infrastructure												
Chemical Tank Replacement												
Distribution Engineering												
Distribution Improvements												
Explore Future Water Sources												
Filter Media Replacement												
Future Water Source Study												
Meter Replacement												
Perform IT Upgrades												
SCADA Upgrades												
Security Upgrades												
Update Public Works Design Standards												

BUDGET NOTES:

For the 2021-22 budget year, the Water Fund will begin with a cash carryover of \$3,037,085. The Fund expects to collect \$2,428,291 in water user fees, and \$29,000 in interest. The total fund resources are \$5,494,376. Proposed expenditures in the water fund include \$1,060,902 for personnel services and \$914,383 for materials and services. For capital outlay the budgeted amount is \$865,000 for water meter replacement, chemical tank replacement, distribution project engineering, filter media replacement, Public Works utility vehicle purchase, water main replacement, booster pump for Bella Vista reservoirs and SCADA upgrades. The fund budgets \$172,783 for debt service, \$158,014 for transfers and a projected contingency of \$523,294. This Fund also has a balance of \$1,800,000 in unappropriated funds.

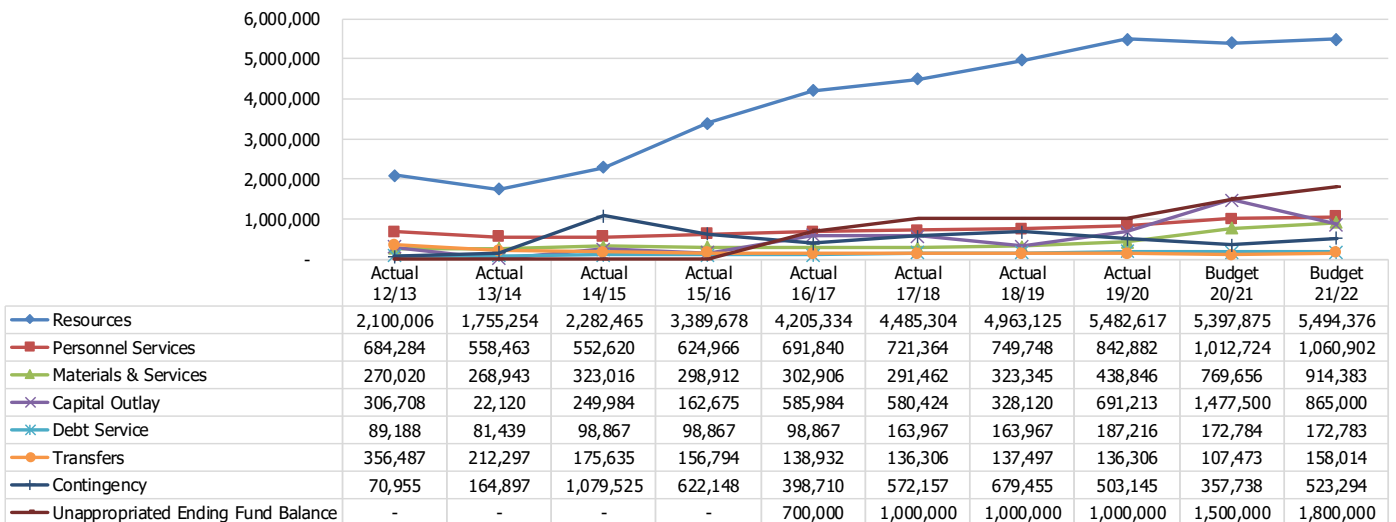
PERCENTAGE OF TIME ALLOCATION:

Water Fund	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	38.73	60.08
Utility Supervisor	35%	35%	35%	35%	30.03	46.59
Treatment Plant Supervisor	100%	100%	100%	100%	30.03	46.59
Operator I	50%	50%	50%	50%	23.97	30.59
Operator II	100%	100%	100%	100%	26.41	33.71
Operator III	0%	0%	0%	0%	29.14	37.19
Utility/Parks Worker I	35%	70%	70%	70%	20.13	25.69
Utility/Parks Worker II	60%	35%	35%	35%	23.97	30.59
Utility/Parks Worker III	35%	70%	70%	70%	26.41	33.71
Office Administrator CDC	0%	0%	0%	0%	21.67	27.66
Planning Supervisor	0%	0%	0%	0%	30.03	46.59
Program Analyst	0%	0%	30%	0%	20.95	32.47
Assistant to Public Works Director	0%	0%	0%	30%	24.60	36.35
City Engineer	30%	30%	30%	30%	33.50	51.97
Engineer Assistant PW	0%	0%	0%	0%	25.27	38.58
City Manager	22%	23%	23%	23%	45.75	70.97
City Recorder	22%	22%	22%	22%	26.97	41.82
Finance Administrator/Office Manager	22%	22%	22%	22%	38.73	60.08
Assistant City Manager	22%	23%	23%	23%	30.03	46.59
Office Administrator Finance	44%	44%	44%	44%	21.67	27.66
TOTAL FTE'S	6.12	6.59	6.89	6.89		

Utility Water Fund 40							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 2,589,155	\$ 3,261,639	\$ 2,986,035	\$ 3,184,963	\$ 3,037,085	\$ 3,037,085	\$ 3,037,085
Current year resources							
Interest	\$ 76,521	\$ 68,101	\$ 78,000	\$ 28,000	\$ 29,000	\$ 29,000	\$ 29,000
Charges for services	2,241,252	2,125,590	2,333,840	2,366,200	2,428,291	2,428,291	2,428,291
Miscellaneous	5,960	7,287	-	5,808			
Intergovernmental	50,237	20,000					
Transfers	-						
Total water	\$ 2,373,970	\$ 2,220,978	\$ 2,411,840	\$ 2,400,008	\$ 2,457,291	\$ 2,457,291	\$ 2,457,291
Total current year resources	\$ 2,373,970	\$ 2,220,978	\$ 2,411,840	\$ 2,400,008	\$ 2,457,291	\$ 2,457,291	\$ 2,457,291
Total resources	\$ 4,963,125	\$ 5,482,617	\$ 5,397,875	\$ 5,584,971	\$ 5,494,376	\$ 5,494,376	\$ 5,494,376
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Expenditures							
Personnel services	\$ 749,748	\$ 842,882	\$ 1,012,724	\$ 916,439	\$ 1,060,902	\$ 1,060,902	\$ 1,060,902
Materials & services	323,345	438,846	769,656	701,190	914,383	914,383	914,383
Capital outlay	328,120	691,213	1,477,500	650,000	865,000	865,000	865,000
Debt service							
2009 Principal S03003B 12/01	52,964	54,913	56,934	56,912	59,006	59,006	59,006
2009 Interest S03003B 12/01	28,475	26,526	24,505	24,527	22,433	22,433	22,433
2020 Principal Ford Motor Lease	12,845	13,615	40,677	40,677	40,677	40,677	40,677
2020 Interest Ford Motor Lease	1,587	817	-				
2014 Principal Ford Motor Equipment Lease 12/01	58,183	84,197	45,783	45,783	48,163	48,163	48,163
2014 Interest Ford Motor Equipment Lease 12/01	9,913	7,148	4,885	4,885	2,504	2,504	2,504
Transfers	136,306	137,497	107,473	107,473	158,014	158,014	158,014
Contingency			357,738		523,294	523,294	523,294
Total expenditures	\$ 1,701,486	\$ 2,297,654	\$ 3,897,875	\$ 2,547,886	\$ 3,694,376	\$ 3,694,376	\$ 3,694,376
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Ending working capital	\$ 3,261,639	\$ 3,184,963	\$ -	\$ 1,537,085	\$ -	\$ -	\$ -

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
40-000-003	Interest Earned	76,521	68,101	78,000	28,000	29,000
40-000-100	Miscellaneous	5,960	7,287	-	5,808	-
40-000-220	User Fees	1,213,385	1,178,654	1,313,800	2,345,000	2,401,541
40-000-222	User Fees Water Infrastructure	902,218	914,894	993,290	-	-
40-000-240	Hookup Fees	5,617	9,711	5,250	10,000	5,250
40-000-245	Timber Sale	50,237	-	-	-	-
40-000-246	Intergovernmental Revenue	-	20,000	-	-	-
40-000-260	Infra. Insp. Fees	118,931	20,531	20,000	10,000	20,000
40-000-263	Construction Water	1,100	1,800	1,500	1,200	1,500
	Total Revenue	2,373,970	2,220,978	2,411,840	2,400,008	2,457,291
	Water Department Salaries	463,876	512,336	580,225	565,639	611,439
40-400-142	Overtime	1,166	1,290	15,631	5,000	16,229
40-400-146	Health Insurance	118,240	131,674	168,757	140,000	166,161
40-400-148	Retirement Benefits	116,924	147,663	176,327	155,000	191,928
40-400-150	Social Security	34,674	38,304	47,668	40,000	50,213
40-400-152	Worker's Compensation	14,868	11,602	24,116	10,800	24,932
40-400-155	Taxable Fringe Benefits	-	12	-	-	-
	Total Personnel Services	749,748	842,882	1,012,724	916,439	1,060,902
40-400-200	Building/Facilities Maintenance	3,783	2,168	8,500	6,500	34,000
40-400-202	Equipment Maintenance	13,582	21,636	50,450	40,000	57,000
40-400-203	Maintenance Agreements	3,520	3,413	3,520	3,500	2,460
40-400-204	Vehicle Maintenance	1,175	2,362	8,500	5,000	10,000
40-400-205	Small Equipment	4,500	18,044	17,350	25,000	36,300
40-400-206	Fuel/Oil/Lube	5,498	7,700	8,840	7,000	12,000
40-400-216	Office Supplies	12,101	11,174	12,000	12,000	12,000
40-400-218	Operational Supplies	32,840	40,100	84,250	48,000	77,950
40-400-222	Lab Supplies	1,792	1,107	4,210	2,000	2,000
40-400-224	Chemicals	35,177	48,013	57,410	57,410	71,660
40-400-227	Electrical Operation - Treat	50,970	48,114	54,000	50,000	54,000
40-400-228	Utilities	11,758	18,160	30,240	25,000	31,440
40-400-229	Electrical Operation - Pump	14,295	22,727	26,400	31,000	33,000
40-400-230	Contractual/Professional	105,208	139,223	356,731	350,000	426,418
40-400-234	Miscellaneous	-	-	-	-	-
40-400-235	Property Tax	623	572	1,000	600	1,000
40-400-238	Insurance	-	25,371	-	-	-
40-400-240	Travel/Training	7,375	3,147	10,600	7,000	10,600
40-400-242	Dues/Fees/Subscriptions	16,983	21,994	22,180	22,180	29,855
40-400-244	Publications/Notices/Advertise	41	238	2,000	2,000	2,000
40-400-252	Uniforms/Safety	1,726	3,442	6,475	5,000	5,700
40-400-254	Equipment Rental	400	143	5,000	2,000	5,000
	Total Materials & Services	323,345	438,846	769,656	701,190	914,383
40-400-300	Equipment	46,613	21,520	120,000	50,000	30,000
40-400-310	Infrastructure Upgrades	281,507	669,693	1,357,500	600,000	760,000
40-400-311	Equipment Replacement	-	-	-	-	75,000
	Total Capital Outlay	328,120	691,213	1,477,500	650,000	865,000
40-400-500	Vehicle Lease Principal	12,844	13,615	45,783	45,782	48,163
40-400-501	Vehicle Lease Interest	1,588	817	4,885	4,885	2,504
40-400-505	Equipment Lease Principal	58,183	84,197	40,677	40,677	40,677
40-400-506	Equipment Lease Interest	9,913	7,148	-	-	-
40-400-511	Principal SO3003B	52,964	54,913	56,934	56,912	59,006
40-400-513	Interest SO3003B	28,475	26,526	24,505	24,527	22,433
	Total Debt Services	163,967	187,216	172,784	172,783	172,783
40-400-412	Transfer to General Fund ISF	40,862	43,047	12,340	12,340	62,300
40-400-414	Transfer to Water SDC	95,444	94,450	95,133	95,133	95,714
	Total Transfers	136,306	137,497	107,473	107,473	158,014
40-400-600	Contingency	-	-	357,738	-	523,294
40-400-900	Unappropriated Ending Fund	-	-	1,500,000	-	1,800,000
	Total Expenditures	1,701,486	2,297,654	5,397,875	2,547,886	5,494,376

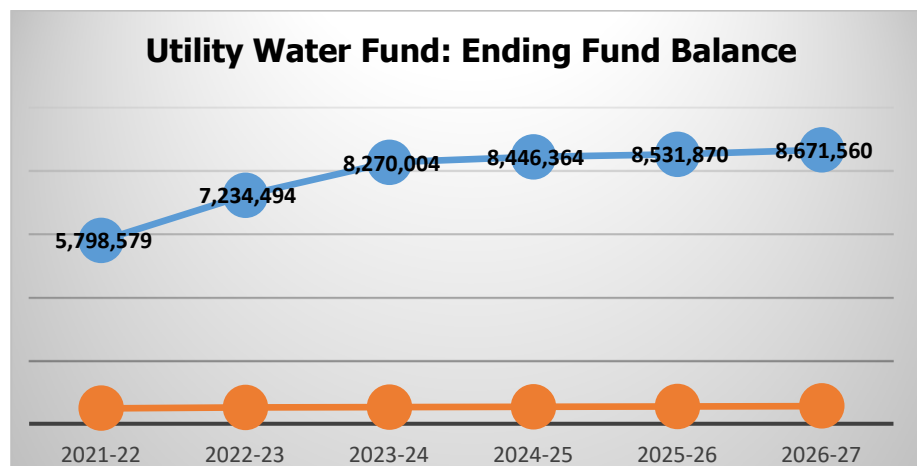
Utility Water Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
Beginning Fund Balances		3,192,731	3,261,639	2.16%
Interest		72,000	68,101	-5.42%
Charges for services		2,209,575	2,125,590	-3.80%
Miscellaneous		-	7,287	100.00%
Intergovernmental		-	20,000	100.00%
Current Revenue		2,281,575	2,220,978	-2.66%
Transfers		-	-	0.00%
TOTAL RESOURCES		5,474,306	5,482,617	0.15%
REQUIREMENTS				
Personnel services		926,501	842,882	-9.03%
Materials & services		673,624	438,846	-34.85%
Capital outlay		1,237,000	691,213	-44.12%
Operating Budget		2,837,125	1,972,941	-30.46%
Debt service		196,539	187,216	-4.74%
Total Expenditures		3,033,664	2,160,157	-28.79%
Transfers		137,497	137,497	0.00%
Contingency		503,145	-	-100.00%
TOTAL APPROPRIATIONS		3,674,306	2,297,654	-37.47%
Unappropriated ending fund balance		1,800,000	-	-100.00%
TOTAL BUDGET		5,474,306	2,297,654	-58.03%

WATER FUND 10 YEAR HISTORY

WATER CIP						
Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Public Works Vehicle	75,000	75,000				
Meter Replacement	700,000	150,000	150,000	150,000	150,000	100,000
Security Upgrades	30,000	30,000				
Dutch Canyon Well #3	2,100,000					2,100,000
Miller Road Well #5	2,100,000			420,000	1,680,000	
Miller Road Well #6	2,100,000					2,100,000
Reservoir Seismic Retrofit	500,000		100,000	400,000		
Replace NW Eastview Drive (High Zone)	790,000				200,000	590,000
Annual Distribution Replacement (Capital)	1,250,000		250,000	250,000	250,000	500,000
Distribution Engineering	400,000	100,000	75,000	75,000	75,000	75,000
Future Water Source Study	75,000	25,000	25,000	25,000		
Chemical Tank Removal/Replacement	55,000	55,000				
Filter Media Replacement	100,000	100,000				
Misc Projects	250,000	50,000	50,000	50,000	50,000	50,000
NW Booster Pump & Pressure Zone	350,000	30,000	220,000	100,000		
Reservoirs Seismic Study	50,000		50,000			
SCADA Upgrades	200,000	150,000	50,000			
Treatment Plant Optimization	100,000	50,000	50,000			
Distribution Replacement (In house)	250,000	50,000	50,000	50,000	50,000	50,000
Long Term Distribution Replacement	25,000,000					25,000,000
Long Term Supply	12,400,000					12,400,000
Total	48,875,000	865,000	1,070,000	1,520,000	2,455,000	42,965,000

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Utility Water Fund							
Beginning balance		4,537,085	5,798,579	7,234,494	8,270,004	8,446,364	8,531,870
Revenues		2,457,291	2,505,915	2,555,510	2,631,360	2,735,506	2,789,690
Personal services		1,033,471	1,094,358	1,121,717	1,149,760	1,178,504	1,207,966
Materials and services		914,383	932,671	951,324	970,351	989,758	1,009,553
Capital outlay		865,000	1,070,000	1,520,000	2,455,000	2,650,000	2,650,000
Debt service		172,783	134,611	81,439	81,439	81,439	81,439
Transfers out		158,014	-	-	-	-	-
Net		5,798,579	7,234,494	8,270,004	8,446,364	8,531,870	8,671,560
Goal		486,964	506,757	518,260	530,028	542,065	554,380
Over/(short)		5,311,615	6,727,737	7,751,744	7,916,336	7,989,805	8,117,180



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:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Water Master Plan

Update Public Works Design Standards
Develop Capital Improvement Plan

Water SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Address aging infrastructure												
Update Public Works Design Standards												
Develop Capital Improvement Plan												

BUDGET NOTES:

The Water SDC fund begins the year with a projected beginning cash amount of \$404,414. Anticipated revenue is \$405,954 coming from three sources: \$3,300 from interest, \$306,940 from Water SDC's, and a transfer of \$95,714 from the Utility Water Fund, to make principal and interest payments. Total fund resources are \$810,368. Expenses within the fund include debt service in the amount of \$281,514. This is to make principal and interest payments on loans G03003, maturing in 2027, and S03003, maturing in 2035. The fund anticipates a transfer of \$14,616 to the General Fund for SDC administration and \$100,000 in capital outlay for extra capacity projects. The Water SDC Fund anticipates a contingency of \$414,238 for total expenditures of \$810,368.

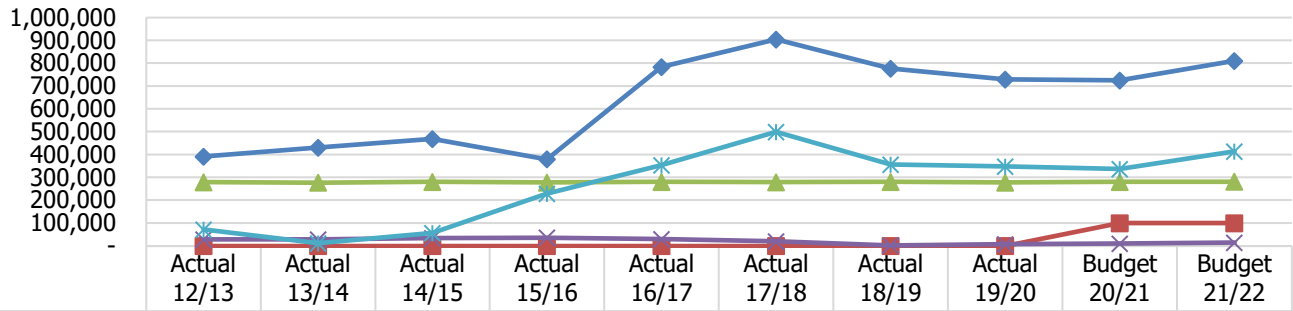
Water SDC 50							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 605,910	\$ 493,249	\$ 433,891	\$ 443,691	\$ 404,414	\$ 404,414	\$ 404,414
Current year resources							
Interest	\$ 12,382	\$ 8,802	\$ 10,000	\$ 3,000	\$ 3,300	\$ 3,300	\$ 3,300
System development charges	62,579	132,249	186,278	151,707	306,940	306,940	306,940
Transfers	95,444	94,449	95,133	95,133	95,714	95,714	95,714
Total current year resources	\$ 170,405	\$ 235,500	\$ 291,411	\$ 249,840	\$ 405,954	\$ 405,954	\$ 405,954
Total resources	\$ 776,315	\$ 728,749	\$ 725,302	\$ 693,531	\$ 810,368	\$ 810,368	\$ 810,368
Expenditures							
Capital outlay	\$ -	\$ -	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000
Debt service							
2004 Principal G03003 12/01	78,063	78,650	84,278	84,278	89,949	89,949	89,949
2004 Interest G03003 12/01	44,854	41,342	37,724	37,724	33,763	33,763	33,763
2003 Principal S03003 12/01	133,157	134,488	135,833	135,833	137,192	137,192	137,192
2003 Interest S03003 12/01	24,645	23,313	21,968	21,968	20,610	20,610	20,610
Transfers	2,347	7,265	9,314	9,314	14,616	14,616	14,616
Contingency			336,185		414,238	414,238	414,238
Total expenditures	\$ 283,066	\$ 285,058	\$ 725,302	\$ 289,117	\$ 810,368	\$ 810,368	\$ 810,368
Ending working capital	\$ 493,249	\$ 443,691	\$ -	\$ 404,414	\$ -	\$ -	\$ -

Water SDC Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
50-000-003 Interest Earned	12,382	8,802	10,000	3,000	3,300
50-000-991 Water SDC Administration	-	-	-	-	14,626
50-000-992 Water SDC - Reimbursement	62,579	132,249	186,278	151,707	30,763
50-000-993 Water SDC Improvement	-	-	-	-	261,551
50-000-995 Transfer In Utility Fund	95,444	94,450	95,133	95,133	95,714
Total Revenue	170,405	235,500	291,411	249,840	405,954
50-500-314 Water Extra Capacity Improvements	-	-	-	-	-
50-500-326 Council Approved Projects	-	-	100,000	-	100,000
Total Capital Outlay	-	-	100,000	-	100,000
50-500-510 Principal G03003	78,063	78,650	84,278	84,278	89,949
50-500-511 Interest G03003	44,854	41,342	37,724	37,724	33,763
50-500-512 Principal S03003	133,157	134,488	135,833	135,833	137,192
50-500-513 Interest S03003	24,645	23,313	21,968	21,968	20,610
Total Debt Services	280,719	277,793	279,803	279,803	281,514
50-500-926 Transfer to GF SDC Admin	2,347	7,265	9,314	9,314	14,616
Total Transfers	2,347	7,265	9,314	9,314	14,616
50-500-600 Contingency	-	-	336,185	-	414,238
Total Expenditures	283,066	285,058	725,302	289,117	810,368

WATER SDC CIP						
Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Miscellaneous Capital Projects	100,000	100,000				
Water Storage Reservoir & Well West Lane Road	2,500,000					2,500,000
Future Wells	2,000,000					2,000,000
Total	4,600,000	100,000	-	-	-	4,500,000

Water SDC Fund	Adopted	Actual	Adopted
Comparison Adopted to Actual	2019-20	2019-20	vs. Actual
RESOURCES			
Beginning Fund Balances	493,243	493,249	0.00%
Interest	12,400	8,802	-29.02%
System development charges	145,307	132,249	-8.99%
Current Revenue	157,707	141,051	-10.56%
Transfers	94,450	94,449	0.00%
TOTAL RESOURCES	745,400	728,749	-2.23%
REQUIREMENTS			
Capital outlay	112,000	-	-100.00%
Operating Budget	112,000	-	-100.00%
Debt service	277,793	277,793	0.00%
Total Expenditures	389,793	277,793	-28.73%
Transfers	7,265	7,265	0.00%
Contingency	348,342	-	-100.00%
TOTAL APPROPRIATIONS	745,400	285,058	-61.76%
TOTAL BUDGET	745,400	285,058	-61.76%

WATER SDC FUND 10 YEAR HISTORY

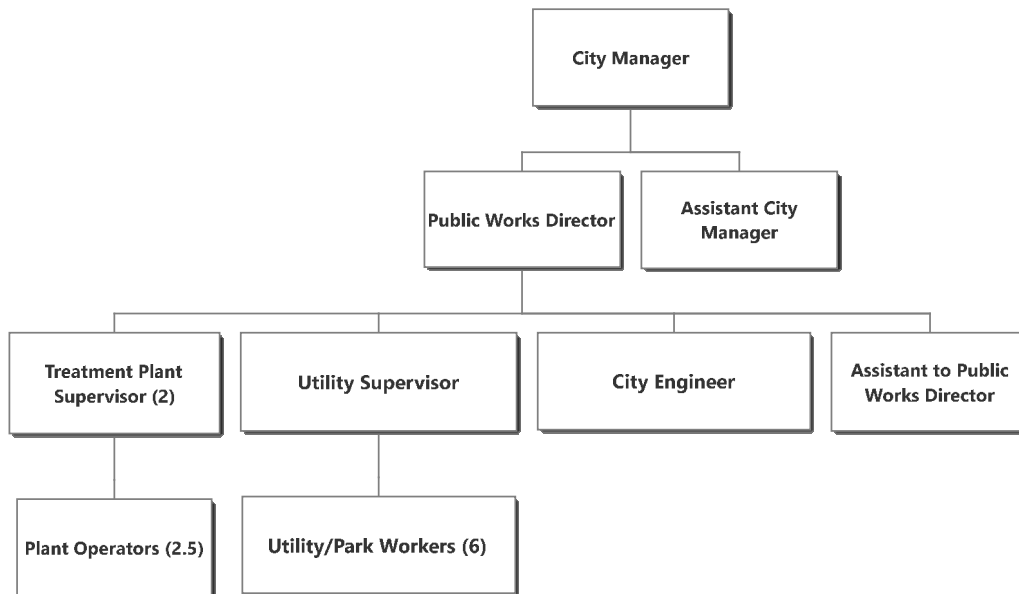


Resources	390,504	430,002	468,234	379,336	783,375	904,330	776,315	728,749	725,302	810,368
Capital Outlay	-	-	-	-	-	-	-	-	100,000	100,000
Debt Service	279,173	277,298	280,348	278,149	280,893	278,343	280,719	277,793	279,803	281,514
Transfers	27,790	28,101	33,099	35,886	30,192	20,077	2,347	7,265	9,314	14,616
Contingency	72,004	11,502	55,604	227,899	353,505	499,149	356,107	348,342	336,185	414,238

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Water SDC Fund							
	Beginning balance	404,414	428,854	840,439	1,256,528	1,674,011	2,094,495
	Revenues	405,954	411,585	416,088	417,484	420,484	423,516
	Capital outlay	100,000	-	-	-	-	-
	Debt service	281,514	281,514	277,950	279,388	280,589	281,550
	Net	428,854	840,439	1,256,528	1,674,011	2,094,495	2,518,011

UTILITY WASTEWATER FUND 41



PURPOSE:

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

VISION FOR THE YEAR:

The Wastewater Fund will focus on long term upgrades as identified in the 2018 Facilities Master Plan. Engineering of Wastewater Master Plan Amendment Phase I upgrades along with a Facility Plan Amendment are priority projects for the year.

COMPLIANCE WITH COUNCIL GOALS:

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

Construct Interim Aeration Basin
Biosolids Land Application
Annual Collections Jetting and TV

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

BUDGET NOTES:

The Wastewater fund will begin the year with a \$1,263,287 beginning cash position and anticipates revenue of \$2,431,225. Total operating revenue in this fund is projected to be \$3,694,512. Expenditures within the department include \$1,074,622 for personnel services and \$740,353 for materials and services. For capital outlay the projected budget is \$1,042,000 for Pump replacements at the Treatment Plant, Construction of the Interim Aeration Basin, completion of the Smith Road Pumpstation and complete engineering of the Phase I Treatment Plant Facility

Improvements. The fund budgets \$118,480 for two principal and interest payments for loan R06809 which matures in 2031 and an interest only payment for loan R809831. The fund budgets \$138,568 for transfers and has budgeted a contingency of \$580,489.

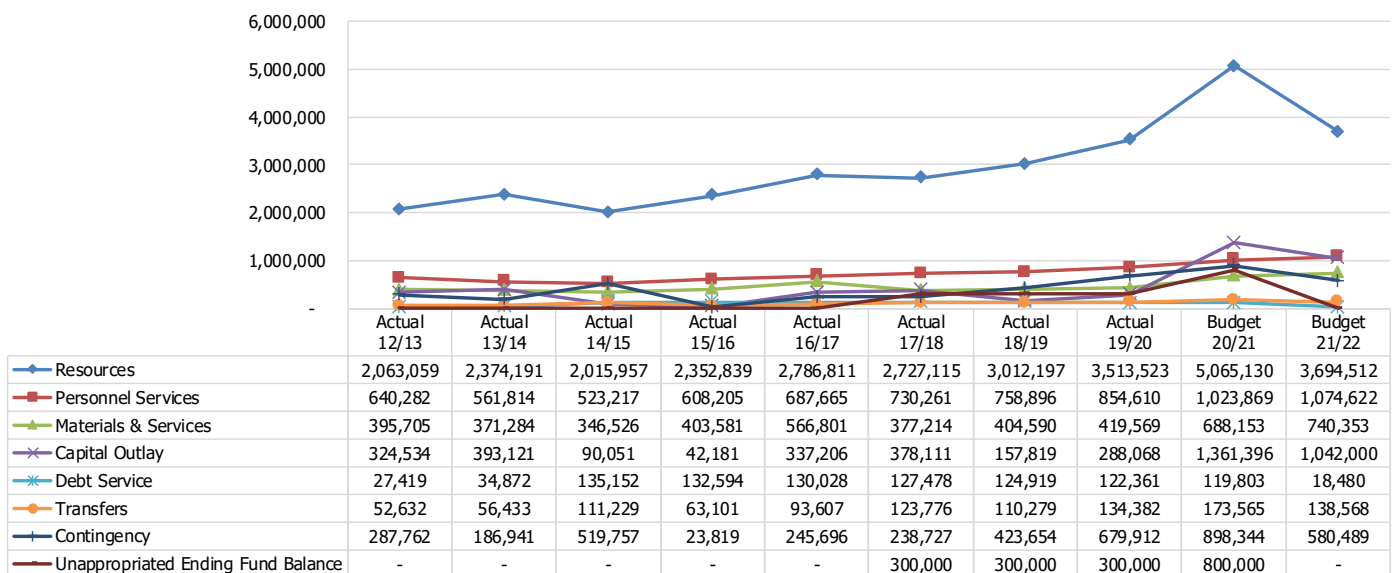
PERCENTAGE OF TIME ALLOCATION:

Wastewater Fund	18-19	19-20	20-21	21-22	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	38.73	60.08
Utility Supervisor	35%	35%	35%	35%	30.03	46.59
Treatment Plant Supervisor	100%	100%	100%	100%	30.03	46.59
Operator I	50%	50%	50%	50%	23.97	30.59
Operator II	0%	0%	0%	0%	26.41	33.71
Operator III	100%	100%	100%	100%	29.14	37.19
Utility/Parks Worker I	35%	70%	70%	70%	20.13	25.69
Utility/Parks Worker II	60%	35%	35%	35%	23.97	30.59
Utility/Parks Worker III	35%	70%	70%	70%	26.41	33.71
Office Administrator CDC	0%	0%	0%	0%	21.67	27.66
Planning Supervisor	0%	0%	0%	0%	30.03	46.59
Program Analyst	0%	0%	30%	0%	20.95	32.47
Assistant to Public Works Director	0%	0%	0%	30%	24.60	36.35
City Engineer	30%	30%	30%	30%	33.50	51.97
Engineer Assistant PW	0%	0%	0%	0%	25.27	38.58
City Manager	22%	23%	23%	23%	45.75	70.97
City Recorder	22%	22%	22%	22%	26.97	41.82
Finance Administrator/Office Manager	22%	22%	22%	22%	38.73	60.08
Assistant City Manager	22%	23%	23%	23%	30.03	46.59
Office Administrator Finance	44%	44%	44%	44%	21.67	27.66
TOTAL FTE'S	6.12	6.59	6.89	6.89		

Wastewater Fund 41							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 18-19	FY 19-20	FY 20-21	FY 20-21	Budget	Budget	Budget
	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22
Working capital carryover	\$ 990,275	\$ 1,455,694	\$ 1,650,005	\$ 1,694,533	\$ 1,263,287	\$ 1,263,287	\$ 1,263,287
Current year resources							
Interest	\$ 31,793	\$ 33,470	\$ 44,000	\$ 13,200	\$ 13,500	\$ 13,500	\$ 13,500
Charges for services	1,990,030	2,021,811	2,171,125	2,186,000	2,417,725	2,417,725	2,417,725
Intergovernmental	99	-					
Long term debt proceeds			1,200,000				
Miscellaneous		2,548					
Total current year resources	\$ 2,021,922	\$ 2,057,829	\$ 3,415,125	\$ 2,199,200	\$ 2,431,225	\$ 2,431,225	\$ 2,431,225
Total resources	\$ 3,012,197	\$ 3,513,523	\$ 5,065,130	\$ 3,893,733	\$ 3,694,512	\$ 3,694,512	\$ 3,694,512
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 18-19	FY 19-20	FY 20-21	FY 20-21	Budget	Budget	Budget
	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22	FY 21-22
Personnel services	\$ 758,896	\$ 854,610	\$ 1,023,869	\$ 930,615	\$ 1,074,622	\$ 1,074,622	\$ 1,074,622
Materials & services	404,590	419,569	688,153	555,820	740,353	740,353	740,353
Capital outlay	157,819	288,068	1,361,396	850,643	1,042,000	1,042,000	1,042,000
Debt service							
2009 Principal CWSRF R06809 3/01 & 9/01	17,642	17,642	17,642	17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01	1,103	1,014	926	926	838	838	838
2013 Principal USNB 12/01	100,000	100,000	100,000	100,000			
2013 Interest USNB 6/01 & 12/01	6,174	3,705	1,235	1,235			
2020 Principal R809831 4/01 & 10/01			-				
2020 Interest R809831 4/01 & 10/01					100,000	100,000	100,000
Transfers	110,279	134,382	173,565	173,565	138,568	138,568	138,568
Contingency			898,344		580,489	580,489	580,489
Total expenditures	\$ 1,556,503	\$ 1,818,990	\$ 4,265,130	\$ 2,630,446	\$ 3,694,512	\$ 3,694,512	\$ 3,694,512
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -
Ending working capital	\$ 1,455,694	\$ 1,694,533	\$ -	\$ 463,287	\$ -	\$ -	\$ -

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
41-000-003	Interest Earned	31,793	33,470	44,000	13,200	13,500
41-000-100	Miscellaneous	98	2,548	-	-	-
41-000-150	Intergovernmental Revenue	-	-	1,200,000	-	-
41-000-151	Long Term Debt Proceeds	-	-	-	-	-
41-000-220	User Fees	1,870,199	1,999,580	2,150,000	2,175,000	2,396,000
41-000-240	Hookup Fees	1,100	1,700	1,125	1,000	1,725
41-000-260	Infrastructure Insp Fees	118,731	20,531	20,000	10,000	20,000
	Total Revenue	2,021,922	2,057,829	3,415,125	2,199,200	2,431,225
	Wastewater Department Salaries	472,355	518,579	587,601	572,615	619,016
41-410-142	Overtime	2,509	3,603	16,242	6,000	16,855
41-410-146	Health Insurance	122,031	138,384	177,013	150,000	174,998
41-410-148	Retirement Benefits	112,405	143,574	171,603	150,000	188,988
41-410-150	Social Security	35,386	38,852	48,307	41,000	50,870
41-410-152	Workers Compensation	14,209	11,606	23,103	11,000	23,895
41-410-155	Taxable Fringe Benefits	-	12	-	-	-
	Total Personnel Services	758,896	854,610	1,023,869	930,615	1,074,622
41-410-200	Building/Facilities Maintenance	1,232	4,588	15,500	12,000	36,000
41-410-202	Equipment Maintenance	25,548	18,049	32,500	30,000	40,500
41-410-203	Maintenance Agreements	1,335	1,478	1,720	1,000	1,960
41-410-204	Vehicle Maintenance	1,512	5,775	8,500	4,000	10,000
41-410-205	Small Equipment	9,096	10,158	19,550	19,550	39,950
41-410-206	Fuel/Oil/Lube	8,887	8,884	8,153	8,153	13,350
41-410-216	Office Supplies	10,574	9,832	12,000	10,500	12,000
41-410-218	Operational Supplies	11,346	6,229	30,375	20,000	26,000
41-410-222	Lab Supplies	5,571	6,726	8,063	7,500	7,563
41-410-224	Chemicals	23,051	34,156	34,875	34,875	39,950
41-410-227	Electrical Operations	99,318	94,605	99,000	99,000	110,400
41-410-228	Utilities	5,832	5,678	6,360	7,500	7,740
41-410-229	Electrical Operations Pumps	5,603	5,447	7,740	6,000	6,000
41-410-230	Contractual/Professional	153,660	153,812	336,500	240,000	318,760
41-410-234	Miscellaneous	-	-	-	-	-
41-410-235	Property Tax	1,370	1,384	2,000	1,400	1,500
41-410-238	Insurance	-	-	-	-	-
41-410-240	Travel/Training	3,687	3,640	8,500	6,000	8,500
41-410-242	Dues/Fees/Subscriptions	18,833	20,184	23,342	23,342	24,980
41-410-244	Publications/Notices/Advertise	41	238	3,000	2,000	3,000
41-410-252	Uniforms/Safety	2,540	3,672	6,475	3,500	5,700
41-410-253	Sludge Disposal	15,237	14,187	15,000	10,500	17,500
41-410-254	Equipment Rental	315	10,846	9,000	9,000	9,000
	Total Materials & Services	404,590	419,569	688,153	555,820	740,353
41-410-300	Equipment	157,819	128,317	90,000	17,000	90,000
41-410-310	Infrastructure Upgrades	-	114,766	1,236,396	803,000	952,000
41-410-311	Equipment Replacement	-	44,985	35,000	30,643	-
	Total Capital Outlay	157,819	288,069	1,361,396	850,643	1,042,000
41-410-510	Principal USNB	100,000	100,000	100,000	100,000	-
41-410-511	Interest USNB	6,174	3,705	1,235	1,235	-
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	1,103	1,014	926	926	838
41-410-562	Principal DEQ Loan	-	-	-	-	-
41-410-564	Interest DEQ Loan	-	-	-	-	100,000
	Total Debt Services	124,919	122,361	119,803	119,803	118,480
41-410-418	Transfer to Unemployment	-	-	-	-	-
41-410-419	Transfer to General Fund ISF	110,279	134,382	173,565	173,565	138,568
	Total Transfers	110,279	134,382	173,565	173,565	138,568
41-410-600	Contingency	-	-	898,344	-	580,489
41-410-900	Unappropriated Ending Fund B	-	-	800,000	-	-
	Total Expenditures	1,556,503	1,818,990	5,065,130	2,630,446	3,694,512

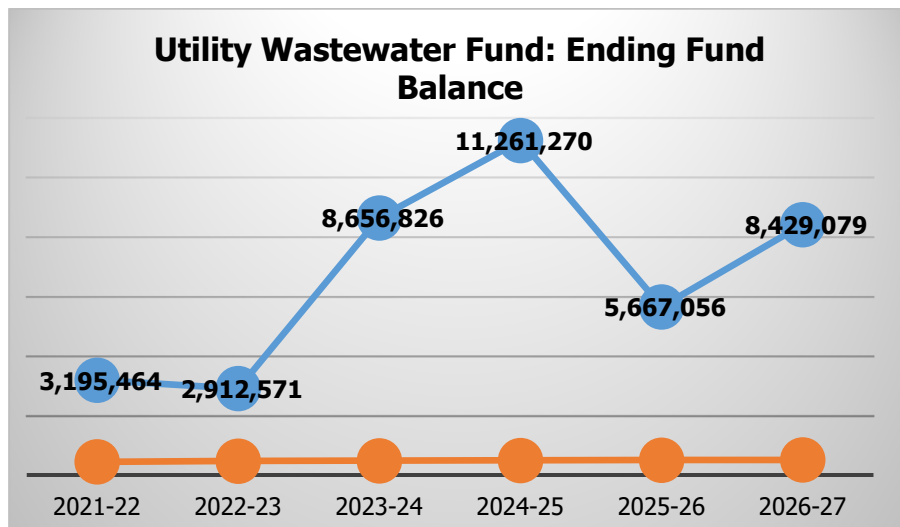
Utility Wastewater Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
Beginning Fund Balances		1,405,124	1,455,694	3.60%
Interest		30,000	33,470	11.57%
Charges for services		2,054,274	2,021,811	-1.58%
Long term debt proceeds		790,000	-	-100.00%
Miscellaneous		-	2,548	100.00%
Current Revenue		2,874,274	2,057,829	-28.41%
Transfers		-	-	0.00%
TOTAL RESOURCES		4,279,398	3,513,523	-17.90%
REQUIREMENTS				
Personnel services		937,875	854,610	-8.88%
Materials & services		584,868	419,569	-28.26%
Capital outlay		1,220,000	288,068	-76.39%
Operating Budget		2,742,743	1,562,247	-43.04%
Debt service		222,361	122,361	-44.97%
Total Expenditures		2,965,104	1,684,608	-43.19%
Transfers		134,382	134,382	0.00%
Contingency		679,912	-	-100.00%
TOTAL APPROPRIATIONS		3,779,398	1,818,990	-51.87%
Unappropriated ending fund balance		500,000	-	-100.00%
TOTAL BUDGET		4,279,398	1,818,990	-57.49%

WASTEWATER FUND 10 YEAR HISTORY

WASTEWATER CIP						
Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Pump Replacement	25,000	25,000				
Emergency Replacement	50,000	50,000				
UV Upgrades	15,000	15,000				
Smith Road Pump Station 76% eligibility	304,000	304,000				
Phase 1 Improvements 72% of Project Total						
Phase I Engineering, Design, Legal & Admin Fees	1,325,160	648,000	677,160			
IPS Initial Improvements	36,000		36,000			
Headworks & Grit Chamber	1,568,160		1,568,160			
Aeration Basin & ML Flow Split	1,420,560		1,420,560			
Blower Building with Electrical Room	740,880		740,880			
UV Disinfection - Redundant Channel	411,120		411,120			
Effluent Pump Station Initial Improvements	395,280		395,280			
Civil Site Improvements	152,640		152,640			
SCADA Upgrades & New Electrical Service	576,000		576,000			
Phase 2 Improvements 72% of Project Total						
Phase 2 Engineering, Design, Legal & Admin Fees	1,660,320					1,660,320
New Influent Pump Station	936,000					936,000
Secondary Clarifier & RAS/WAS Improvements	1,323,360					1,323,360
Replace Influent Gravity Sewer	136,800					136,800
UV Disinfection - Replace Existing Equipment	321,120					321,120
New Lab, Renovation of Existing Admin Facility	617,760					617,760
Effluent Pump Station, Outfall & Diffuser	1,310,400					1,310,400
Aerobic Digester Rehabilitation	806,400					806,400
Biosolids Dryer	1,153,440					1,153,440
Civil Site Improvements	36,720					36,720
Total	\$ 15,322,120	\$ 1,042,000	\$ 5,977,800	\$ -	\$ -	\$ 8,302,320

5 Year Projection

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Utility Wastewater Fund							
	Beginning balance	2,063,287	3,195,464	2,912,571	8,656,826	11,261,270	5,667,056
	Revenues	2,431,225	5,694,907	5,744,255	2,604,444	2,708,106	2,762,023
	Personal services	1,046,137	1,108,142	1,135,845	1,164,242	1,193,348	1,223,181
	Materials and services	740,353	755,160	770,263	785,669	801,382	817,410
	Capital outlay	1,042,000	5,977,800	-	-	8,302,320	-
	Debt service	118,480	17,642	17,642	17,642	17,642	17,642
	Transfers out	138,568	140,000	141,000	142,000	143,000	144,000
	Net	3,195,464	2,912,571	8,656,826	11,261,270	5,667,056	8,429,079
	Goal	446,623	465,826	476,527	487,478	498,682	510,148
	Over/(short)	2,748,841	2,446,745	8,180,298	10,773,792	5,168,374	7,918,931



WASTEWATER SDC FUND 55

PURPOSE:

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

VISION FOR THE YEAR:

Engineering for Phase I improvements will be the top priority for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure

Capacity Upgrades- Treatment & Collections

Update Public Works Design Standards

Wastewater SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Capacity Upgrades for Treatment & Collections												
Phase I Facility Improvement Design												
Review SDC Fees												
Smith Road Pump Station Replacement												

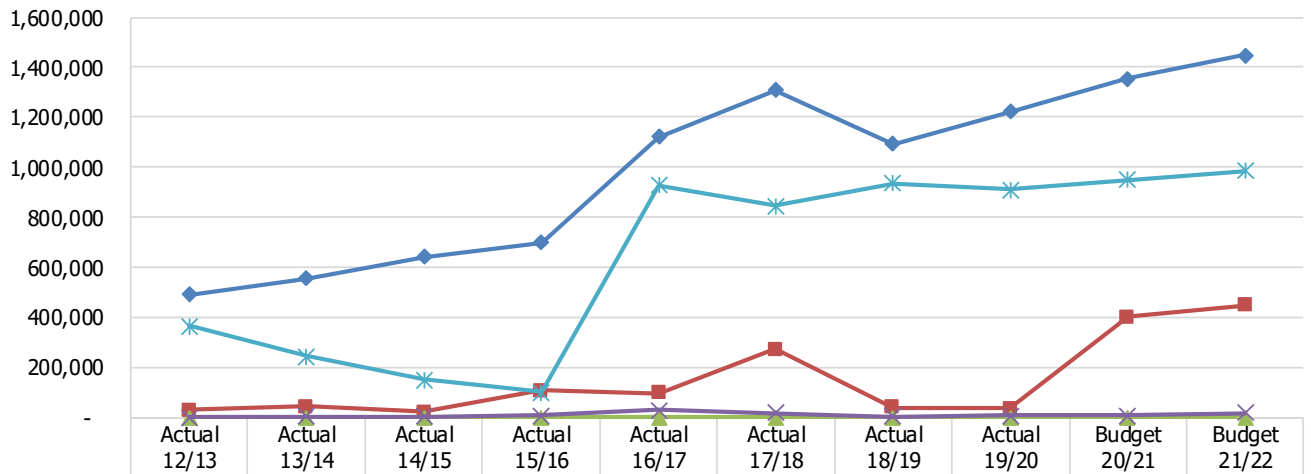
BUDGET NOTES:

The Wastewater SDC fund has a beginning cash position of \$1,265,868. The City anticipates receiving \$10,000 in interest income and \$138,506 in SDC fees. Total resources for the fund are \$1,449,001. Projects proposed for FY 21-22 include Completion of the Phase I Design and Engineering of the Treatment Plant and additional Sewer Capacity Upgrades. The fund contains a transfer to the General Fund of \$15,582 for administrative costs and a contingency of \$985,419.

Wastewater SDC 55							
Resources	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Working capital carryover	\$ 1,017,487	\$ 1,052,147	\$ 1,174,761	\$ 1,180,581	\$ 1,265,868	\$ 1,265,868	\$ 1,265,868
Current year resources							
Interest	\$ 26,119	\$ 23,225	\$ 26,000	\$ 9,700	\$ 10,000	\$ 10,000	\$ 10,000
System development charges - reimbursement	10,156	29,431	31,038	23,533	34,627	34,627	34,627
System development charges - extra capacity	40,621	117,723	124,151	94,133	138,506	138,506	138,506
Total current year resources	\$ 76,896	\$ 170,379	\$ 181,189	\$ 127,366	\$ 183,133	\$ 183,133	\$ 183,133
Total resources	\$ 1,094,383	\$ 1,222,526	\$ 1,355,950	\$ 1,307,947	\$ 1,449,001	\$ 1,449,001	\$ 1,449,001
Expenditures	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Capital outlay	\$ 40,159	\$ 35,514	\$ 400,000	\$ 34,320	\$ 448,000	\$ 448,000	\$ 448,000
Transfers	2,077	6,431	7,759	7,759	15,582	15,582	15,582
Contingency			948,191		985,419	985,419	985,419
Total expenditures	\$ 42,236	\$ 41,945	\$ 1,355,950	\$ 42,079	\$ 1,449,001	\$ 1,449,001	\$ 1,449,001
Ending working capital	\$ 1,052,147	\$ 1,180,581	\$ -	\$ 1,265,868	\$ -	\$ -	\$ -

Wastewater SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
55-000-003	Interest Earned	26,119	23,225	26,000	9,700	10,000
55-000-992	Sewer SDC Reimbursements	10,155	29,431	31,038	23,533	34,627
55-000-993	Sewer SDC Ext. Cap. Improv	40,621	117,723	124,151	94,133	138,506
55-000-994	Long Term Debt Proceeds	-	-	-	-	-
	Total Revenue	76,896	170,379	181,189	127,366	183,133
55-550-314	Sewer Extra Capacity Improvements	40,159	35,514	100,000	34,320	100,000
55-550-316	Wastewater Reimbursement	-	-	-	-	-
55-550-326	Council Approved Projects	-	-	300,000	-	348,000
	Total Capital Outlay	40,159	35,514	400,000	34,320	448,000
55-550-409	Transfer to GF SDC Admin.	2,077	6,431	7,759	7,759	15,582
	Total Transfers	2,077	6,431	7,759	7,759	15,582
55-550-600	Contingency	-	-	948,191	-	985,419
	Total Expenditures	42,236	41,945	1,355,950	42,079	1,449,001

Wastewater SDC Fund		Adopted	Actual	Adopted
Comparison Adopted to Actual		2019-20	2019-20	vs. Actual
RESOURCES				
	Beginning Fund Balances	1,003,885	1,052,147	4.81%
	Interest	27,000	23,225	-13.98%
	System development charges	128,622	147,154	14.41%
	Current Revenue	155,622	170,379	9.48%
	Transfers	-	-	0.00%
	TOTAL RESOURCES	1,159,507	1,222,526	5.43%
REQUIREMENTS				
	Capital outlay	243,000	35,514	-85.39%
	Operating Budget	243,000	35,514	-85.39%
	Debt services	-	-	0.00%
	Total Expenditures	243,000	35,514	-85.39%
	Transfers	6,431	6,431	0.00%
	Contingency	910,076	-	-100.00%
	TOTAL APPROPRIATIONS	1,159,507	41,945	-96.38%
	TOTAL BUDGET	1,159,507	41,945	-96.38%

WASTEWATER SDC FUND 10 YEAR HISTORY

Resources	489,421	554,366	641,694	700,163	1,121,205	1,307,211	1,094,383	1,222,526	1,355,950	1,449,001
Capital Outlay	28,253	43,660	21,022	107,254	94,174	271,953	40,159	35,514	400,000	448,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	581	1,443	3,682	7,458	26,725	17,771	2,077	6,431	7,759	15,582
Contingency	363,725	244,241	148,310	100,532	929,636	844,364	935,443	910,076	948,191	985,419

WASTEWATER SDC CIP

Project	Amount	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25 and Beyond
Wastewater Capacity Upgrades	100,000	100,000				
Smith Road Pump Station 24% eligibility	96,000	96,000				
Phase 1 Improvements 28% of Project Total						
Phase I Engineering, Design, Legal & Admin Fees	515,340	252,000	263,340			
IPS Initial Improvements	14,000		14,000			
Headworks & Grit Chamber	609,840		609,840			
Aeration Basin & ML Flow Split	552,440		552,440			
Blower Building with Electrical Room	288,120		288,120			
UV Disinfection - Redundant Channel	159,880		159,880			
Effluent Pump Station Initial Improvements	153,720		153,720			
Civil Site Improvements	59,360		59,360			
SCADA Upgrades & New Electrical Service	224,000		224,000			
Phase 2 Improvements 28% of Project Total						
Phase 2 Engineering, Design, Legal & Admin Fees	645,680					645,680
New Influent Pump Station	364,000					364,000
Secondary Clarifier & RAS/WAS Improvements	514,640					514,640
Replace Influent Gravity Sewer	53,200					53,200
UV Disinfection - Replace Existing Equipment	124,880					124,880
New Lab, Renovation of Existing Admin Facility	240,240					240,240
Effluent Pump Station, Outfall & Diffuser	509,600					509,600
Aerobic Digester Rehabilitation	313,600					313,600
Biosolids Dryer	448,560					448,560
Civil Site Improvements	14,280					14,280
Total	6,001,380	448,000	2,324,700	-	-	3,228,680

5 Year Projection

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

		Budget	Projected				
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Wastewater SDC Fund							
	Beginning balance	1,265,868	985,419	592,959	(1,675,499)	(1,619,006)	(1,562,028)
	Revenues	183,133	55,540	56,242	56,493	56,978	57,467
	Capital outlay	448,000	448,000	2,324,700	-	-	3,228,680
	Transfers out	15,582	2,276	2,310	2,322	2,345	2,368
	Net	985,419	592,959	(1,675,499)	(1,619,006)	(1,562,028)	(4,733,241)

GENERAL OBLIGATION DEBT SERVICE FUND 45

PURPOSE:

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

General Obligation Debt Service Fund 45							
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Resources							
Working capital carryover	\$ 21,149	\$ 23,955	\$ -	\$ -	\$ -	\$ -	\$ -
Current year resources							
Property taxes	\$ 46,196	\$ -					
Interest	600	193					
Total current year resources	\$ 46,796	\$ 193	\$ -	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 67,945	\$ 24,148	\$ -	\$ -	\$ -	\$ -	\$ -
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Proposed Budget FY 21-22	Approved Budget FY 21-22	Adopted Budget FY 21-22
Expenditures							
Materials & services	\$ -	\$ 24,148	\$ -				
Debt service							
1978 Principal Water GO 01-0507801 2/01	41,081	-					
1978 Interest Water GO 01-0507801 2/01	2,909						
1991 Principal Sewer GO B92001A 12/01							
1991 Interest Sewer GO B92001A 12/01							
Transfers						-	-
Contingency			-		-	-	-
Total expenditures	\$ 43,990	\$ 24,148	\$ -	\$ -	\$ -	\$ -	\$ -
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ -	\$ -			
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 23,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bonded Debt Service Fund Line Item Detail		Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Estimated FY 20-21	Budget FY 21-22
Account	Description					
45-000-001	Taxes Necessary To Balance	44,284	-	-	-	-
45-000-002	Delinquent Taxes	1,913	-	-	-	-
45-000-003	Interest Earned	600	193	-	-	-
	Total Revenue	46,796	193	-		
45-450-234	Miscellaneous	-	24,148	-	-	-
	Total Materials & Services	-	24,148	-		
45-450-500	Water - Principal	41,081	-	-	-	-
45-450-501	Water - Interest	2,909	-	-	-	-
	Total Debt Services	43,990	-	-		
45-450-600	Contingency	-	-	-	-	-
45-450-900	Unappropriated Ending Fund	-	-	-	-	-
	Total Expenditures	43,990	24,148	-	-	-

City of Scappoose
Schedule of Projected Long-term Debt

	Interest Rates	Date of Issue	Fiscal Year of Maturity	Outstanding July 1, 2021	Issued	Paid	Outstanding June 30, 2022	Due Within One Year
PRINCIPAL TRANSACTIONS								
General Obligations								
Capital Leases	5.20%	2018	2022	\$ 17,663	-	\$ 17,663	-	\$ -
Enterprise Obligations								
Dutch Canyon Waterline Loan	3.68%	2010	2031	609,583	-	59,006	550,577	61,178
Water Plant Phase 1 & 2	4.43%	2002	2028	710,793	-	89,949	620,844	90,659
Water Storage Reservoirs	1.00%	2004	2036	2,060,996	-	137,192	1,923,804	138,563
Wastewater DEQ Loan R06809	0.00%	2011	2031	176,410		17,642	158,768	17,642
Wastewater DEQ Loan R80931	1.88%	2020	2050			-	-	-
Capital Leases	3.65%	2015	2022	215,978		86,460	129,518	88,841
Subtotal				\$ 3,791,423	\$ -	\$ 407,912	\$ 3,383,511	\$ 396,883
INTEREST TRANSACTIONS								
General Obligations								
Capital Leases	5.20%	2018	2022	1,097	-	1,097	-	-
Enterprise Obligations								
Dutch Canyon Waterline Loan	3.68%	2010	2031	116,627	-	22,433	94,194	20,261
Water Plant Phase 1 & 2	4.43%	2002	2028	140,864	-	33,763	107,101	29,490
Water Storage Reservoirs	1.00%	2004	2036	158,664	-	20,610	138,054	19,238
Wastewater DEQ Loan R06809	0.00%	2011	2031				-	-
Wastewater DEQ Loan R80931	1.88%	2020	2050				-	1
Capital Leases	3.65%	2017	2021	2,505		2,505	-	-
Subtotal				\$ 419,757	\$ -	\$ 80,408	\$ 339,349	\$ 68,990
Grand Total				\$ 4,211,180	\$ -	\$ 488,320	\$ 3,722,861	\$ 465,873

City of Scappoose			
Fiscal Year 2021-2022			
Fund Transfers			
	Transfers in		Transfers out
General Fund	\$	494,049	\$ 146,716
Law Enforcement Fund		-	-
Watts House Fund		-	-
PEG Fund		-	-
Building Fund		-	36,337
Street Fund		-	90,073
Foot Paths and Bike Trail Fund		25,000	-
Storm Drainage Fund		-	-
Storm Drainage SDC Fund		-	3,270
Street SDC Fund		-	5,885
Parks SDC Fund		-	5,702
Pool Fund		-	-
Unemployment Fund		-	
Water Fund		-	158,014
Water SDC Fund		95,714	14,616
Wastewater Fund		-	138,568
Wastewater SDC Fund		-	15,582
General Fund		16,536	
Urban Renewal			16,536
	\$	631,299	\$ 631,299

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.