



City of North Plains

Agenda

North Plains Budget Committee Meeting

Thursday, May 15, 2025 @ 6:45 PM

Jessie Mays Community Center

and also via ZOOM

Page

1. LOGIN INFORMATION TO ATTEND VIA ZOOM

Join Zoom Meeting

<https://us02web.zoom.us/j/81278989752?pwd=OSHg5Qa6rHJOdBk27rcUZOOuzsvqTR.1>

Meeting ID: 812 7898 9752

Passcode: 212079

2. CALL TO ORDER

3. PLEDGE OF ALLEGIANCE

4. ROLL CALL

5. APPROVAL OF MINUTES:

(The items on the Consent Agenda are normally considered in a single motion. Any item may be removed for separate consideration upon request by any member of the Budget Committee.)

A. **Approval of minutes of April 30, 2025 North Plains Budget Committee Special Session meeting**

3 - 6

☐ [04 - Budget Committee - 30 Apr 2025 - Minutes](#)

6. PUBLIC HEARING: 2025 - 2027 BUDGET MESSAGE AND REVIEW

A. **Proposed 2025-2027 Budget**

7 - 105

☐ [Proposed 2025-2027 Biennium City Budget Document](#)

7. PUBLIC COMMENT:

We encourage those wishing to comment to do so in advance of the meeting by emailing comments to Lori.lesmeister@northplains.gov. by 3:00 pm the day of the meeting.

The Public Comment period will take place after the Budget Committee has reviewed the 2025-2027 Budget Document.

8. ADJOURNMENT:

North Plains Budget Committee meetings are accessible for disabled individuals. The City will also endeavor to provide services for persons with impaired hearing or vision and other services, if requested, at least 48 hours prior to the meeting. To obtain services, please call City Hall at [\(503\) 647-5555](tel:5036475555)

**The following North Plains Budget Committee Meetings are scheduled to be held at
Jessie Mays Community Center - 30975 NW Hillcrest St, North Plains, Oregon.**

Additional budget meetings are scheduled on the following dates at 6:00 p.m.:

Monday, April 22, 2025

Monday, April 29, 2025 (if necessary)



MINUTES

North Plains Budget Committee Meeting
Wednesday, April 30, 2025 @ 6:00 PM
Jessie Mays Community Center
and also via Zoom

**BUDGET
COMMITTEE
MEMBERS:**

Chris Barron, Aaron Dumbrow, James Fage, Lisa Fry, Larry Gonzales, Ariel Goodwin, Mandy Hagedorn, David Hatcher, Cindy Hirst, Michele McCall-Wallace, Tom Murdock, Trista Papen, Katie Reding, Sherrie Simmons

**BUDGET
COMMITTEE
MEMBERS
ABSENT:**

Larry Gonzales & David Hatcher

STAFF PRESENT:

City Manager Bill Reid, Library Director Robin Doughty, Public Works Director Dustin Lueckenotte, Police Chief Nick Jones, City Recorder Lori Lesmeister

1 LOGIN INFORMATION TO ATTEND VIA ZOOM

Join Zoom Meeting

<https://us02web.zoom.us/j/83753001650?pwd=bzJHdOvfnaSOwsEkMseTKLEYJbzHHI.1>

Meeting ID: 837 5300 1650

Passcode: 450524

2 CALL TO ORDER at 6:01 pm

3 PLEDGE OF ALLEGIANCE

4 ROLL CALL

- a) Commissioner Goodwin attended via Zoom.
Commissioners Gonzales and Hatcher were excused.

5 OFFICER ELECTIONS - First Meeting of the year

a) **Nomination and Election of Chairperson**

City Manager Bill Reid explained the process for electing officers.

Commissioner Fage nominated Commissioner Hirst for chair, but she declined.

Nominate Commissioner Chris Barron for Budget Committee Chair for the 2025-27 Biennium Budget Session.

Moved by Commissioner McCall-Wallace. (no second needed)

Motion was approved unanimously.

b) **Nomination and Election of Vice Chairperson**

Nominate Cindy Hirst for Budget Committee Vice-Chair for the 2025-27 Biennium Budget Session

Moved by Commissioner Fry. (no second needed)

Motion was approved unanimously.

6 APPROVAL OF MINUTES:

a) **Approval of minutes of May 15, 2024, North Plains Budget Committee Special Session meeting**

Motion to approve May 15, 2024, Budget Committee Meeting minutes

Moved by Commissioner Dumbrow. Second by Commissioner Hirst.

Motion was approved unanimously.

7 PUBLIC COMMENT:

Persons attending the meeting in person wishing to speak on matters not on the agenda may be recognized at this time.

An individual that wishes to provide public comment **virtually** (on Zoom) must email the City Recorder by 3:00 pm the day of the meeting and provide their name, address, email, phone, and a general topic: Lori.lesmeister@northplains.gov. Those submitted comments will be read into the record.

a) **Public Comment Guidelines**

No public comment by anyone in person or on Zoom.

8 **GENERAL BUDGET COMMITTEE MEETING COVERING:**

Budget rules/law and City Budgeting priorities and management orientation.

- a) City Manager Bill Reid gave a detailed presentation on budget rules, city budgeting priorities, and management orientation. He explained that North Plains uses expenditure control budgeting, which allows departments to save unspent funds and roll them forward. This has resulted in decreased spending since implementation. Reid outlined eight budget priorities identified by the City Council:

- Expanded police coverage
- Increased investment in public works and infrastructure
- Proactive planning for fiscally responsible and sustainable growth
- Implementing effective economic development programs
- Minimizing resources for urban growth boundary expansion planning
- Enhancing community services benefiting residents
- Increasing community development and access through improved communication
- Ensuring North Plains is safe, affordable, and resilient

He discussed economic factors affecting the budget, including potential Intel layoffs and slowing growth as developable land becomes scarce. Reid noted many cities and counties are facing budget cuts, but North Plains is in a better position due to recent growth.

The committee discussed the budget review process and public comment procedures.

Move to not allow public comment on the May 15, 2025, Budget Committee Meeting.

Moved by Commissioner Hirst. Second by Commissioner Dumbrow.

After discussion:

Motion failed with a vote of 10-1 with Commissioner Hirst casting the aye vote.

Move to allow one (1) minute of public comment per person at the end of the May 15th budget presentation limited to discussion of the budget document and presentation, not policy comments.

Moved by Commissioner Fage. Second by Commissioner Barron

*Discussion with an **amendment to the motion** to remove the language limited to discussion of the budget document and presentation, not policy comments.*

Final motion to allow one (1) minute of public comment per person at the end of May 15, 2025, Budget presentation with comments limited to the presentation and the budget document.

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Amended by Commissioner McCall-Wallace. Second by Commissioner Murdock.

Motion was approved by a vote of 10-1 with Commissioner Goodwin casting the nay vote.

Move to use existing North Plains boards and commission meeting rules for the 2025-27 Budget Committee meetings.

Discussion ensued. A question was asked about public comment because in other meetings public comment is three (3) minutes per person and city council public comment is at the discretion of the mayor, based on how many people wish to speak, but this body just approved a motion on public comment being one (1) minute per person, noting written comments could be submitted ahead of time.

Moved by Commissioner McCall-Wallace. Second by Commissioner Dumbrow. Motion was approved unanimously.

- b) Discussion on dates for the upcoming three Budget Committee meetings. Commissioner Goodwin has a conflict with the May 22, 2025, meeting date. Questions and discussion ensued. There was concern that if scheduled for May 20th, it would only allow four business days to get the budget updated from decisions made at the May 15th meeting, as well as the fact that there is a City Council meeting on May 19th that will take time away from budgeting because the agenda for that meeting will need to take priority. It was noted that there is a third meeting scheduled for May 29th where final approval could be made prior to making the recommendation to the City Council at one of their June meetings. After considering the impact on staff workload and the overall timeline, there was consensus from all members to keep the original schedule, noting that the May 29th meeting could be used for final approval if necessary.
- c) Commissioner McCall-Wallace said that she has heard around town that there are some people concerned that this budget process is being done at the last minute and that the process is short on time. Commissioner McCall-Wallace looked back on the previous year's schedule for the biennium budget meetings (2023-25) and found that they were held between April 19th and May 24th. She wanted to note that we are not far off from that schedule and are not short on time with this process.

9 ADJOURNMENT: at 7:50 pm

Next Budget Committee meeting is scheduled for Thursday, May 15, 2025, at 6:00 pm at the Jessie Mays Community Center.

Chris Barron
Budget Committee Chairperson

Lori Lesmeister, City Recorder

Date Approved _____

Proposed Biennial Budget 2025-2027



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BUDGET MESSAGE

May 8, 2025

Honorable Mayor, City Councilors, and Budget Committee Members,

It is with pleasure that I present our budget proposal for the years of FY2025/26 – 2026/27.

After several years of growth, North Plains will transition back to more steady population beginning in the next two years. This comes with the opportunity to move City focus from actively managing change to identifying best ways to deliver needed services to residents and maintaining critical infrastructure sustainably. I've summarized some of the key trends and budget elements for the new biennium below.

New City Leadership and Priorities

At the beginning of 2025, City Council added five new members including a new Mayor, and with that change a diversity of new perspectives to shape new directions for the City. City Council has worked to consensus on new goals and budget priorities for the 2025-2027 biennium that shape this budget, as will be discussed in more detail in this document.

This 2025-2027 biennial budget follows the lead of City Council with a shift from significant growth planning to delivery of services and infrastructure, including enhanced public safety, additional investment in public facilities and their maintenance, and enhancement of resident services with an emphasis on recreational and education programming.

City in Fiscal Transition

The Brynhill Development is expected to be fully built out in the middle of the new biennium. This will mean a very rapid slowdown in land use applications and development review and approval, along with a major reduction in development-driven fees. This budget reflects a significant downsizing of the Community Development Department and a shift in its focus to urban renewal and enhancement of the economic vitality of the Glencoe Road and the Downtown/Commercial Street corridors to grow businesses, employment and amenities for our residents.

While planning and land use approval is winding down, the City does expects to continue to grow in population over the next two years as home building wraps up in the final two phases of Brynhill. This implies two more years of growing operating revenues for our General Fund department services, our Water Utility, and Streets Utility. This biennial budget reflects City services and facilities maintenance enhancements by harnessing those resources.

But we fiscally plan with an eye towards the future after this biennium, where growth in property taxes are capped at 3% annually under Measure 50, while substantial service cost growth the City cannot control can regularly grow by up to 8% annually. Washington County, one of the City's major funding partners, and now Beaverton both continues to face annual budget cuts and layoffs in no small part due to the property tax growth cap of 3% under Measure 50.

For this reason, this biennial budget approaches growth in services incrementally. The biggest example is the plan for an additional full-time equivalent (FTE) police officer under our Washington County Sheriff's Office contract for additional, frequently overnight in-town coverage. But that additional Deputy is planned to be

funded by a proposed new monthly Enhanced Patrol fee for our Water Utility customers. As Measure 50 constrains the funding of City services much like most other communities in Oregon, the importance of finding other revenue sources besides regular support for the General Fund from the City's Water Fund cannot be overstated.

Capital Programs and Special Projects

With very little development activity expected in the next two years and beyond, our Capital Funds will see little new System Development Charge (SDC) and Transportation Development Tax (TDT) revenue to replenish expended resources for additional future projects. Capital projects in this biennial budget reflect careful planning to best utilize resources for existing project lists with little expectation of additional revenues upon completions.

The City Urban Renewal Agency (URA) will grow in its importance for the City in the next two years as the City focuses on economic vitality with City limits:

- Extending the Sunset Date for the Urban Renewal Agency and a Substantial Plan Amendment to tackle new and vital projects for the City economy
- Glencoe Opportunity Area Grocery Center/Corridor Anchor
- New Downtown Improvement Plan projects
- New incentives and programs to facilitate property investment, new businesses and new jobs

Continued Improvements with Finance and Budget Practices

This biennial budget includes a new Buildings & Maintenance Fund, an Internal Services Fund supported by all departments and operating funds, to better budget for and carry out adequate maintenance of City assets. The movement of various buildings and grounds costs out of department and operating funds budgets into this new fund also means Department and fund budgets better reflect the focus of direct services delivery and cost. This also allows the ability to approach cost efficiencies by planning services contracts across facilities and other assets citywide.

As the new City Manager for North Plains working in partnership with much new leadership on the North Plains City Council, this budget is intended as a significant beginning of delivery on new priorities and goals for the City with an emphasis on stewardship of resources. With a Staff dedicated to service to North Plains, I fully welcome all questions, dialog, and constructive process that yields the best value of services to North Plains residents.

Thank you,



Bill Reid
City Manager

CITY COUNCIL GOALS

The City Council and Management Team met in March of 2025 to craft new vision for new policy directions and budget priorities for the biennium. The Council identified Five Strategic Pillars (Fig. 1 below) to shape new policies and budget priority directions. In April of 2025, City Council identified eight Budget Priorities for the 2025-2027 biennium budget, also found below. Both Strategic Pillars and Budget Priorities were adopted by resolution. Strategic Pillars and Budget Priorities factor significantly into the creation of this 2025-2027 budget.

Figure 1: City Council Strategic Pillars

PILLAR 1 Self-governing, independent city with high livability.

PILLAR 2 Vibrant, small-town feel.

PILLAR 3 Inclusive, connected community.

PILLAR 4 Strong, supported, sustainable economy.

PILLAR 5 Excellent stewardship

City Council 2025-2027 Budget Priorities

Priority 1: Expand Police patrol coverage from its current level to improve community safety.

Priority 2: Increase investment in the Public Works team and infrastructure

Priority 3: Proactively plan for North Plains' future so its strategic documents support fiscally responsible and sustainable growth

Priority 4: Implement effective economic development programs that support small business and increase the vibrancy of downtown and other commercial areas

Priority 5: Minimize resources dedicated to Urban Growth Boundary (UGB) planning

Priority 6: Enhance community services that directly benefit North Plains' residents

Priority 7: Increase community involvement and access through improved communication and connectivity

Priority 8: Ensure North Plains is a safe, affordable, and resilient community for all residents

About North Plains

ABOUT NORTH PLAINS



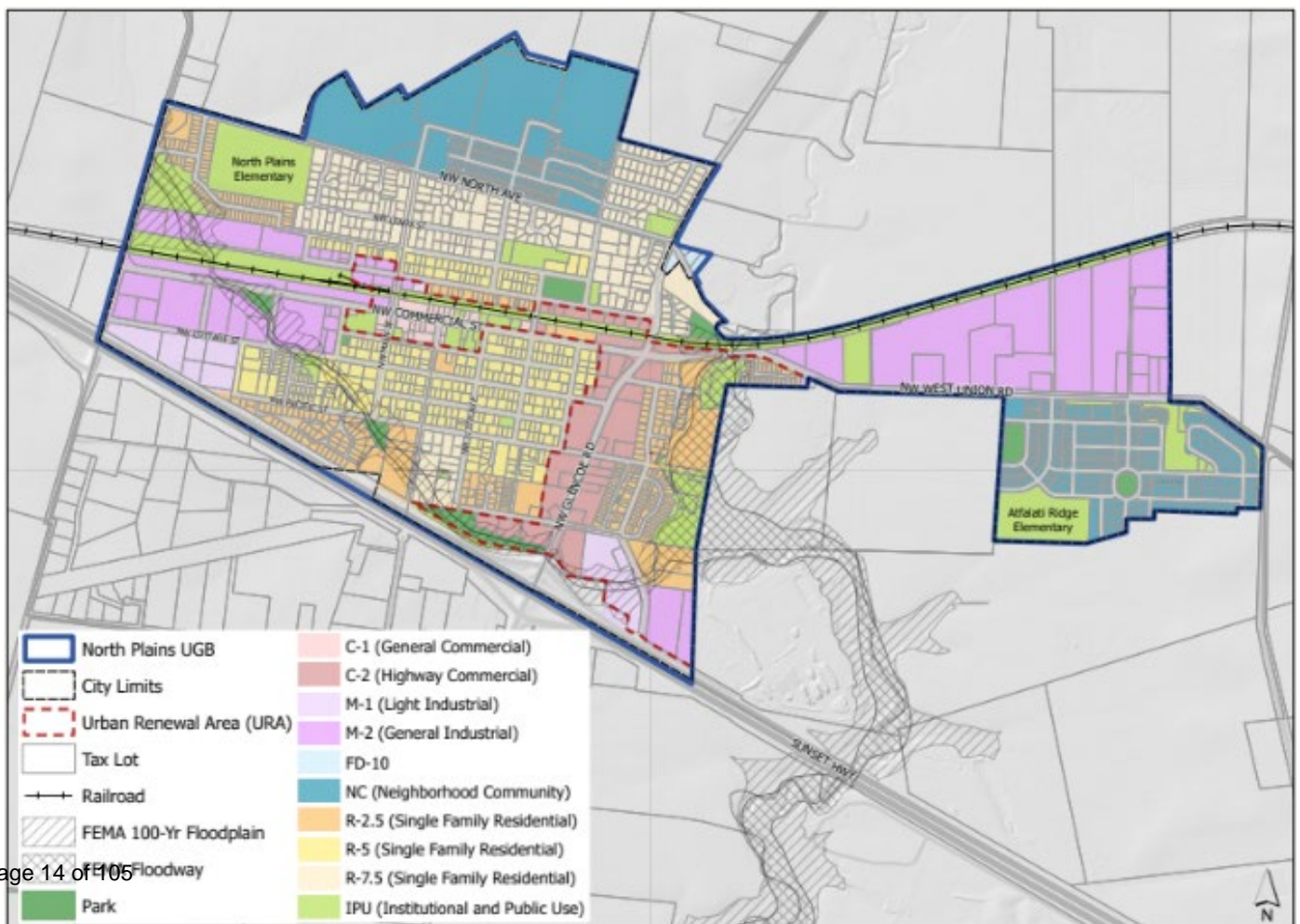
The City of North Plains was conceived in 1910 when Newell Gossett & Walsh Engineers drew the first map the city for the Ruth Trust Company. It would be another 53 years before the City formally incorporated in 1963. North Plains celebrates its 60th anniversary this biennium, with a downtown celebration in June 2023!

North Plains operates under a Home Rule Charter. The 2007 Charter defines the powers and offices of the City (A copy is in the appendix of the budget document.) North Plains has a directly elected Mayor and six Councilors including the Council President. Elections occur in even numbered years in the fall.

A City Manager is appointed by the City Council to run day-to-day operations of the City. Employees of the City are assigned to the Finance & Administration, Public Works, or Library departments. The City contracts police services to the Washington County Sheriff's Office.

According to the most recent Census figures (2020), North Plains' population is estimated at 3,441 with a median age of 34.4 years. There were 1,266 housing units, and the homeownership rate in North Plains is 83%. Median household income is \$101,988, and the poverty rate is 2.4%.

Below is the City's current map with zoning designations.



ABOUT THE BUDGET

Oregon's Local Budget Law is governed by Chapter 294 of the Oregon Revised Statutes (ORS 294). This law does two important things: (1) establishes the standard procedures for preparing, presenting, and administering the budget, and (2) requires citizen involvement in the same.

A budget as defined by ORS 294 is 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.

A balanced budget:

<u>TOTAL RESOURCES</u>	=	<u>TOTAL REQUIREMENTS</u>
Opening Fund Balance		Ending Fund Balance
Revenues		Expenditures
Debt Proceeds		Debt Service
Transfers In		Transfers Out

As a rule, local governments in Oregon operate on a fiscal year that begins on July 1 and ends the following June 30. North Plains' budget operates on this schedule. Budgeting is critical to cities because it requires local governments to evaluate plans and establish priorities in relation to available financial resources. Also under 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.

The City of North Plains' budget will accomplish each of the four major purposes of Oregon Local Budget Law (ORS 294.305 – 294.555 and 294.565) including:

- Establish standard financial procedures
- Outline programs and services in conjunction with the fiscal policy and implement those policies
- Provide methods of estimating revenue, expenditures, and proposed tax levies, and
- Encourage public involvement in the budgeting process before budget adoption

2025-2027 Biennium Budget Calendar

May 8	City Manager releases proposed budget
May 15	First Budget Committee meeting
May 22	Second Budget Committee meeting, if necessary
May 29	Third Budget Committee meeting, if necessary

The Budget Committee will approve the budget.

June 2	City Council meeting to hold public hearing on the approved 2025-2027 budget and the State Revenue Sharing Proposed Use and enact resolutions to adopt budget, make appropriations, and impose taxes. <i>If a change will increase property taxes or increase expenditures within a fund by more than ten percent or \$5,000, whichever is greater, the budget must be referred back to the Budget Committee.</i>
June 30	City Council must adopt the budget by June 30.
July 15	The adopted budget is filed with the County Clerk and State of Oregon, and the property tax levy is certified to the County Assessor.

The Budget Amendment Process

The budget is not a fixed document. It is constantly monitored, and regular updates are presented to City Council by the Finance Director or City Manager. Oregon Budget Law allows for amendments to the City budget for reasons unforeseen at the time of adoption. Adjustments between appropriation levels may be adopted via resolution. Adjustments that exceed certain thresholds require additional action by the City Council, including holding a hearing on the proposed budget changes. Generally, the City prepares two or three supplemental budgets, which consist of one or more changes and explanations.

The Budget Committee

The Budget Committee is composed City Council and up to seven citizen members appointed by the Council. The appointed members:

- Must live and be registered to vote in the City of North Plains;
- Cannot be officers, agents, or employees of the local government; and
- Under a biennial budgeting system, serve four-year terms that are staggered so approximately one-third of the terms end each year.

2025-27 Budget Committee

City Council Members	Term Expires	Citizen Members	Term Expires
Mayor Ariel Goodwin	December 31, 2028	Chris Barron	April 15, 2027
Aaron Dumbrow	December 31, 2028	Lisa Beutler	April 15, 2026
James Fage	December 31, 2026	Mark DeForge	December 31, 2029
Mandy Hagedorn	December 31, 2028	Larry Gonzalez	December 31, 2028
Michele McCall-Wallace	December 31, 2026	David Hatcher	December 31, 2028
Trista Papen	December 31, 2026	Cindy Hirst	December 31, 2027
Katie Reding	December 31, 2028	Tom Murdock	December 31, 2029

Budget Officer

City Manager Bill Reid

Accounting

The budget is prepared using the modified accrual method of accounting. This means that obligations of the City are budgeted as expenses when the related goods or services are available for use rather than when invoices are paid. The City of North Plains manages its finances according to Generally Accepted Accounting Principles (GAAP) for local governments in the United States. During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and State law.

Monthly reports are prepared by office staff and reviewed by department heads and provided to the Council. These reports are public records and available for the general public to review.

Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. The City of North Plains annually publishes the financial report on its website. The audit explains the City's budgetary performance and the financial health. This report compares budgeted to actual revenues and expenditures, thus documenting the City's budgetary compliance.

Funds

For accounting purposes, a local government is not treated as a single, integral entity. Rather, a local government is viewed instead as a collection of smaller, separate entities known as "funds".

Each fund is organized by Organizational Unit (Department). Only the General Fund has multiple departments.

General Fund 110: This fund accounts for the general services provided by the City. Revenue is primarily generated through property taxes, state shared revenues, franchise fees, and cost share transfers from other funds. The General Fund supports most of the major activities of the City including Finance & Administration, Public Safety, Boards & Commissions, Library, Parks & Recreation, and Community Development.

Street, Transportation and Storm Drain Fund 111: This fund accounts for construction and maintenance of streets and pathways and associated rights-of-way maintenance such as street lights. Funding sources include local, state, and county gas tax, Traffic Utility Fees, and other vehicle-related fees.

Transportation SDC Fund 112: This fund accounts for Transportation System Development Charges (SDCs) that are restricted for capital improvements that expand the City's transportation system.

Street Fee-In-Lieu Fund 114: This fund accounts for fee-in-lieu payments made by property owners for transportation facility improvements rather than putting those improvements in place themselves. Funds are therefore dedicated to very specific improvements for which the fee was paid. Street fees in lieu were formerly reported in the Street Fund and were moved to a new, separate fund in FY21 for clarity of accounting.

Transportation Bond Fund 115: This fund, established in the biennial 2021-23 budget, accounts for the package of City Council-approved transportation projects that resulted from North Plains voters approving the passage of the local fuel tax in November of 2020. The fund also accounts for the \$6 million borrowing and its debt service to pay for those projects.

Transportation Development Tax (TDT) Fund 130: This capital improvement fund is used to account for the financing of new or improved streets, sidewalks, signals, and bridges within the City. Revenue is generated through an SDC on new buildings set by Washington County.

Parks Capital Fund 131: This fund accounts for the receipt and expenditures of Parks SDCs. SDCs are charged to builders to provide a source of income to pay for the expansion of the City's parks system. SDCs can pay for growth and capacity of the City's parks and trails.

Transportation Impact Fee (TIF) Fund 132 (Retired): This capital improvement fund has been used to account for the financing of new or capacity-enlarging improvements to streets, sidewalks, signals, and bridges within the City but will be retired at the end of FY 2021. Historical information for the fund will be reported for two years after its retirement per Oregon municipal budget law.

Water Fund 210: This fund accounts for the operation of the City's water utility. The principal sources of revenue are user fees. Expenditures in the Water Fund are for the operation, administration, maintenance, and capital projects associated with the water system.

Water SDC Fund 211: This fund accounts for Water System Development Charges (SDCs) that are restricted for capital improvements that expand the City's water system.

About the Budget

Jessie Mays Community Center Fund 310: This fund accounts for fees and revenues available to the facility, as well as the costs of operations and maintenance. This fund will operate as an enterprise fund for sustainable resourcing.

American Rescue Plan Act Fund 500: This fund accounts for the American Rescue Plan stimulus disbursement received by the City for COVID-19 recovery programs. US Treasury provides guidance on the allowable expenditures of these funds.

Buildings & Grounds Maintenance Fund 605: This new internal services fund accounts for the maintenance, operation, and improvement of City facilities and grounds in service of all City departments and funds operations. It covers expenses such as general maintenance, janitorial services, landscaping, utilities, security systems, emergency generator upkeep, and building capital improvements.

Vehicle / Equipment Reserve Fund 610: This fund accounts for transfers in from other funds to build reserves for vehicle and equipment capital purchases.

Public Works Building Fund 620: This new fund is used to track the \$5M in Oregon Lottery Bond grant monies received for a new public works facility, as well as other resources and the associated expenditures for design and construction of the building.

FINANCIAL TRENDS¹

General Fund Revenues

The City General Fund is greatly driven by both property tax revenues and licenses, permits, and fees, particularly franchise fees on various utilities providing service within North Plains. Figure 2 displays growth in total General Fund revenues, as well as property taxes and licenses, permits, and fees since 2006.

Housing growth over the last four years has pushed both major revenue streams upward faster than historical trend. It is also important to note that the Great Recession last decade only notably decreased one-time fee and license revenues while property tax growth only slowed temporarily.

Figure 2: General Fund Revenues Trend



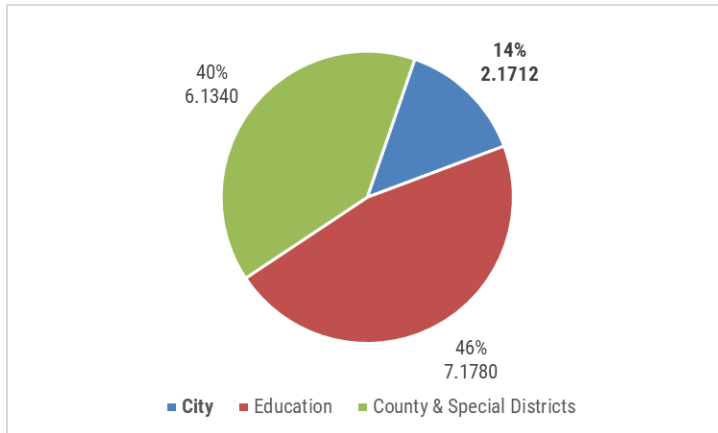
*Biennial estimate

Property Taxes

Property owners in North Plains currently pay a total property tax rate of 15.4832 per \$1,000 of taxable assessed value. 2.1712 per \$1,000 or 14% of resident tax bills, are for the City rate only.

¹ The contents of this section have not yet been updated for the proposed budget.

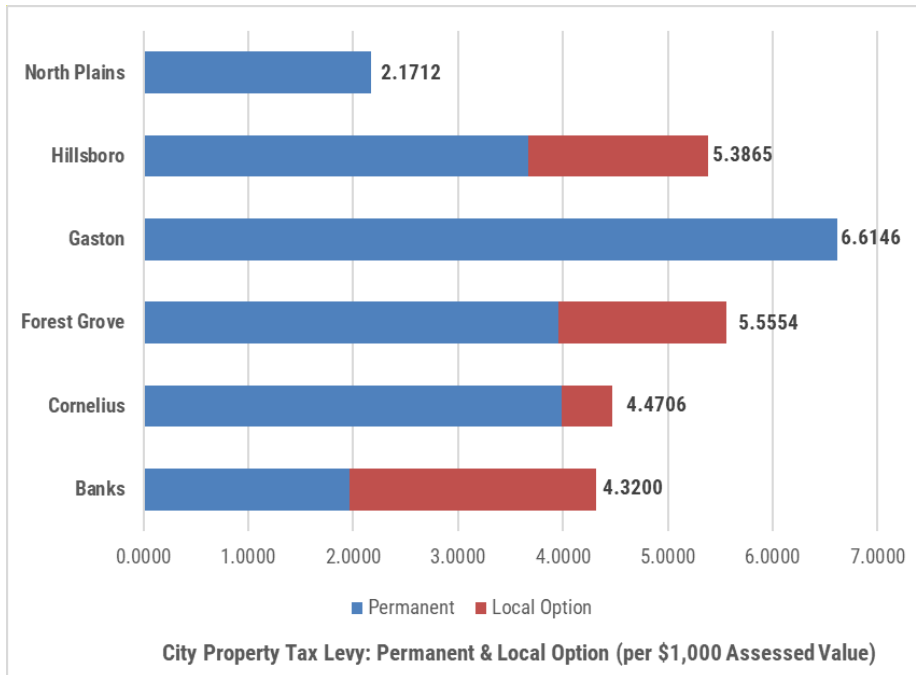
Figure 3: Property Tax Rates Paid in North Plains



As of FY 2023, according to the Washington County Assessor's Office, the City of North Plains property tax rate is the lowest City property tax burden among any western Washington County city. Figure 4 compares the North Plains city property tax rate with other nearby western Washington County cities. The permanent levy of 2.1712 per \$1,000 is the fourth-lowest permanent City levy in Washington County behind Durham, King City and Banks. Four other western Washington County cities also have a local option levy approved by voters in those cities to raise

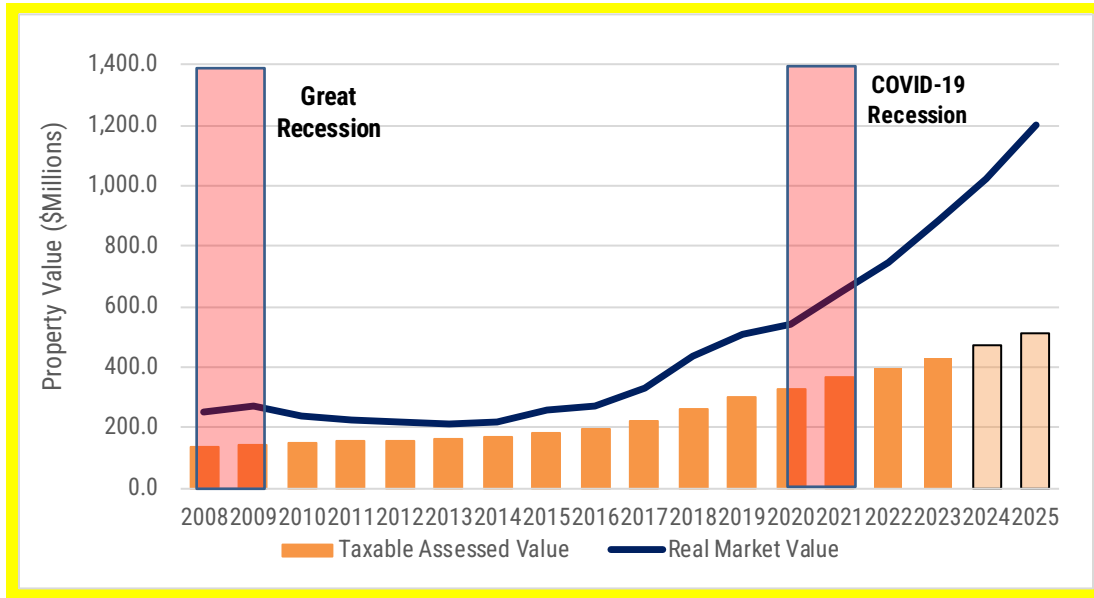
additional taxes to fund operational needs (reflected in Figure 4).

Figure 4: Western Washington County Cities Property Tax Rates



Taxable assessed values within North Plains have continued to grow since 2008 due to both new construction as well as enhanced existing improvement values, up to 3% annually under Measure 50. Despite the COVID-19 pandemic, City taxable assessed value grew 13% for fiscal year 2021. Citywide taxable assessed value grew by 8% in fiscal year 2022 and again in fiscal year 2023.

Figure 5: North Plains Real Market Value, Assessed Value Trend & Forecast

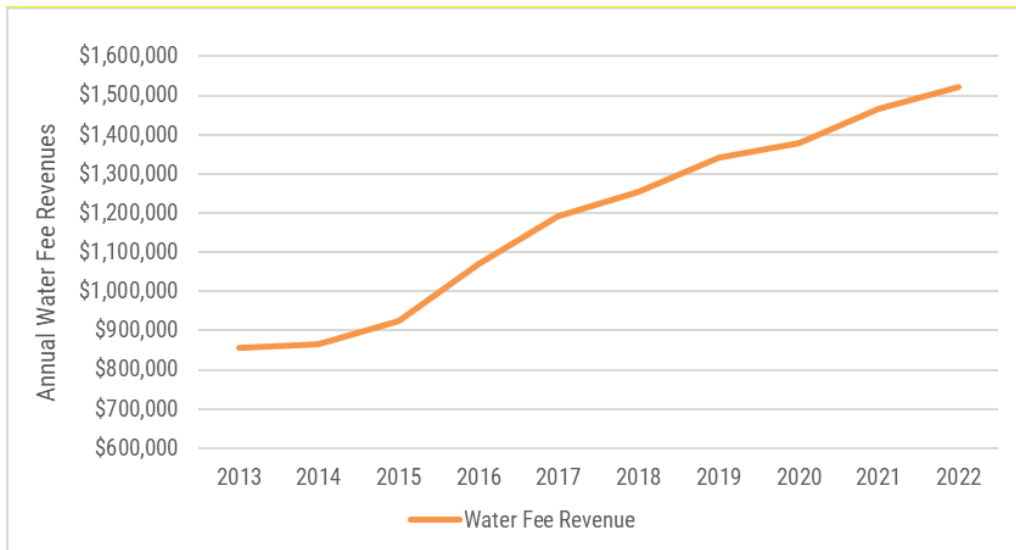


Real market values, however, declined during and after the Great Recession then began to increase as market values adjusted with economic recovery starting in 2013. For most property owners in North Plains, taxable assessed value of property is now roughly 51% of real market value under Measure 50. From 2008 to 2014, taxable assessed value averaged 60% of real market value.

Water Fee Revenues

The single largest revenue stream for the City of North Plains is water fee revenues in the water utility operated by the City. Water fee revenues were flat for one year during the Great Recession, but have increased steadily since then as the City has added homes almost every year. Growth has been particularly rapid over the last five years, mirroring General Fund revenue stream growth similar to property taxes.

Figure 6: City Water Fee Revenue Trend

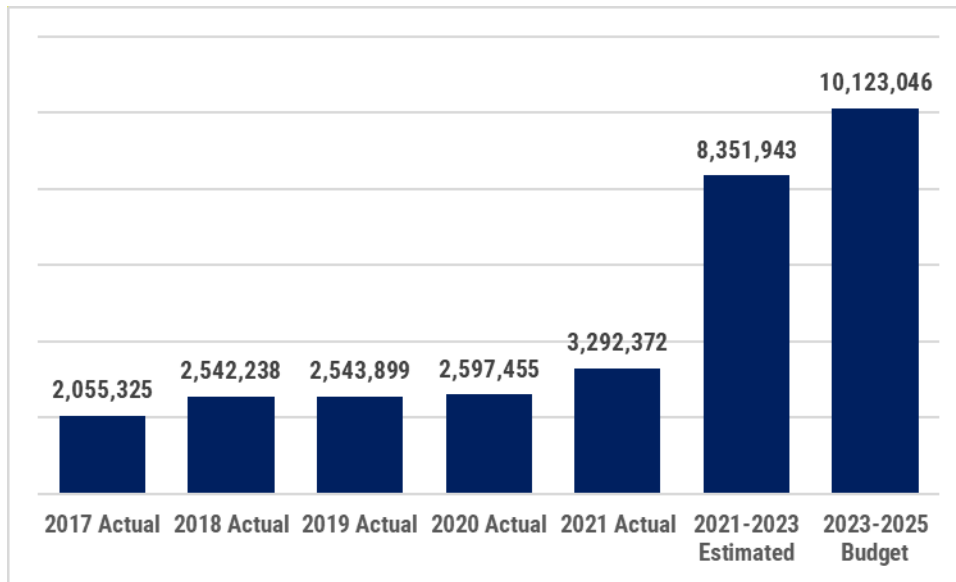


Operating Budget

The City of North Plains' operating budget for the 2023-2025 biennium is \$7.168 million across all city funds. The operating budget represents resources required for ongoing city operations and maintenance activities of all types. Generally, it equates to all expenditures less capital outlays.

The annual citywide operating budget has increased by 9.3% annually on average since 2017, due largely to growing service need with a growing population. Most of that increase was in FY 2018, which included addition of Police Department staff and associated costs.

Figure 7: Citywide Operating Budget Trend



The operating budget is largely General Fund and Water Fund operations.

Figure 8: Citywide Operating Budget Trend with Fund Detail

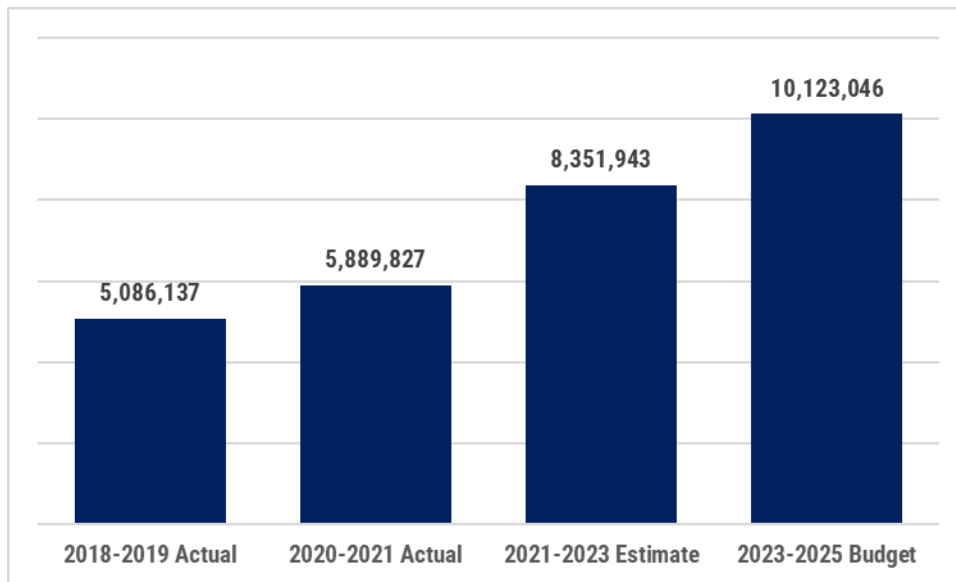
Operating Budget by Fund	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021-23 Estimated	2023-2025 Budget
General	1,177,894	1,558,076	1,521,043	1,647,495	1,912,505	4,646,514	6,106,673
Street	128,774	169,063	161,692	170,397	338,005	723,618	674,771
Transportation SDC	0	0	0	0	0	0	0
Water	748,657	815,099	861,164	779,563	1,041,862	2,981,811	3,341,602
Water SDC	0	0	0	0	0	0	0
TDT	0	0	0	0	0	0	0
Parks Capital	0	0	0	0	0	0	0
TIF	0	0	0	0	0	0	0
Vehicle/Equipment	0	0	0	0	0	0	0
Street FIL	0	0	0	0	0	0	0
Total Operating Budget	2,055,325	2,542,238	2,543,899	2,597,455	3,292,372	8,351,943	10,123,046

To provide better context for the citywide operating budget with the transition to biennial budgeting, Figure 9 compares the 2023-2025 biennial budget to past citywide operating expenses similarly aggregated biennially.

The 2023-2025 budget represents a continued increase in service costs as North Plains population growth returns to higher rates while Brynhill is under construction and selling homes. Major factors summarized include:

- The cumulative effect of realized population growth as well as a resumption of significant home building, largely at the Brynhill development.
- The filling of the Public Works Director position and the addition of one FTE Operations Tech I position with increasing maintenance workload for two additional FTEs.
- An increase in PERS contribution rates again in the FY23-25 biennium.

Figure 9: Citywide Operating Budget Trend on a Biennial Basis



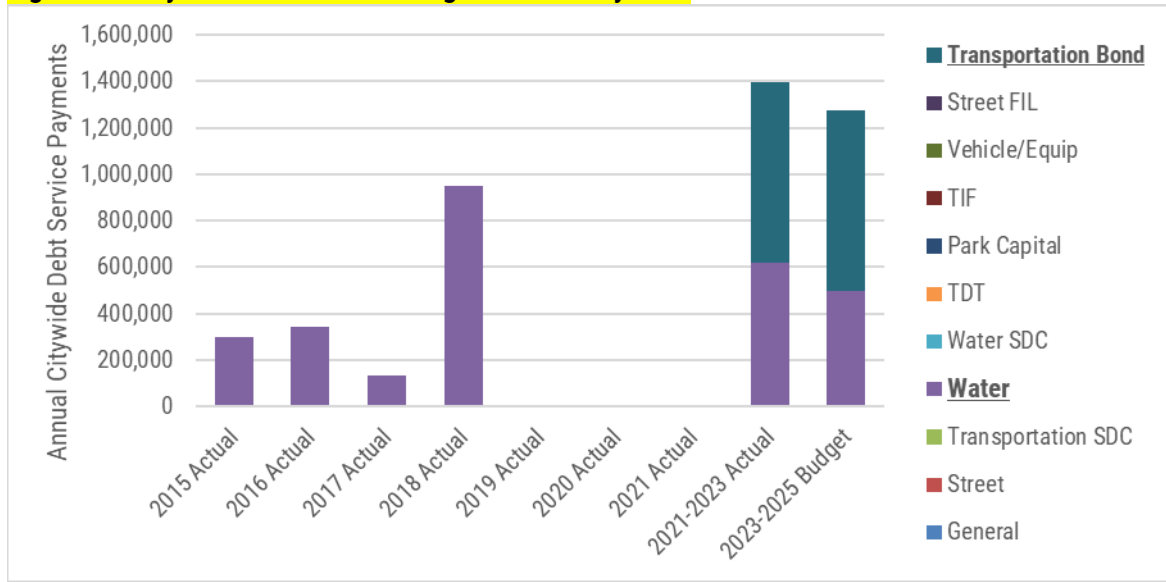
Citywide Debt Service

The City of North Plains has maintained a conservative position regarding debt. Debt service payments since 2015 have been limited to the Water Fund for expansion of water facilities due to rapid residential growth within the City.

Debt service obligation will begin for the City in the 2023-2025 biennium.

- Water Fund: \$250,000 annually on a loan from Business Oregon for Water Tank #2.
- Transportation Bond Fund: \$388,000 annually for a planned \$6 million issue to pay for the voter-approved local fuel tax and Transportation Package.

Figure 10: Citywide Debt Service Obligation Trend by Fund



CITYWIDE SUMMARY BY FUND

Citywide Operating Funds Summary

Figure 11 provides a broad summary of the three City of North Plains Operating Funds for the 2025-2027 biennium. As will be discussed in greater detail in the next section, Operating funds are those that account for ongoing, day-to-day operations and maintenance activities by various departments and functions of the City.

Figure 11: Operating Funds Summary

CITY OF NORTH PLAINS 2025-27 BIENNIUM FUND SUMMARY	General Fund (110)	Street Fund (111)	Water Fund (210)	Jessie Mays Center (310)
RESOURCES				
Opening Fund Balance	1,337,079	1,555,608	4,457,636	60,667
Property Taxes	2,151,000	-	-	-
Licenses/Permits/Fees	1,135,787	408,408	46,410	34,000
Charges for Services	-	-	3,874,500	-
Intergovernmental	844,916	750,990	-	-
Grants	65,300	500,000	10,000	60,500
Other Revenue	112,655	552,740	190,500	-
Fines and Forfeitures	16,000	-	-	-
Transfers In	2,122,719	20,000	-	-
Current Revenues	6,448,378	2,232,138	4,121,410	94,500
TOTAL RESOURCES	7,785,457	3,787,746	8,579,046	155,167
REQUIREMENTS				
Personnel Services	2,886,430	569,318	1,424,128	38,565
Materials and Services	3,368,515	570,810	1,602,650	4,100
Capital Outlay	12,000	1,027,000	1,701,000	120,000
Debt Service	-	-	620,000	-
Transfers Out	9,902	178,210	1,656,421	-
Current Expenditures	6,276,848	2,345,338	7,004,199	162,665
Contingency	200,000	50,000	200,000	-
Reserved for Future Exp.	607,109	1,392,408	1,374,847	(7,498)
Ending Fund Balance	701,500			
TOTAL REQUIREMENTS	7,785,457	3,787,746	8,579,046	155,167
CHANGE IN FUND BALANCE	(28,470)	(163,200)	(3,082,789)	(68,165)

Citywide Capital Funds Summary

Figure 12 provides a general summary of the eight City of North Plains Capital Projects funds. As will be discussed in greater detail in the following sections, Capital Project funds account for construction, expansion, and serious repair or upgrades to various city capital facilities or equipment, such as buildings, utilities infrastructure, streets, and vehicles.

Figure 12: Capital Projects Funds Summary

CITY OF NORTH PLAINS 2025-27 BIENNIUM FUND SUMMARY	Transportation SDC Fund (112)	Street FIL Fund (114)	Transportation Bond Fund (115)	TDT Fund (130)	Park Capital Fund (131)	TIF Fund (132)	Water SDC Fund (211)	Public Works Building (620)
RESOURCES								
Opening Fund Balance	500,010	357,644	4,777,267	4,472,123	2,035,042	-	1,083,885	-
Property Taxes	-	-	-	-	-	-	-	-
Licenses/Permits/Fees	31,668	30,000	300,000	93,201	71,808	-	50,020	-
Charges for Services	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Other Revenue	39,725	27,784	280,972	293,491	148,696	-	68,169	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Transfers In	-	-	430,000	-	-	-	-	50,000
Current Revenues	71,393	57,784	1,010,972	386,692	220,504	-	118,189	50,000
TOTAL RESOURCES	571,403	415,427	5,788,239	4,858,815	2,255,546	-	1,202,074	50,000
REQUIREMENTS								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Capital Outlay	35,000	50,000	4,950,000	1,925,000	1,035,000	-	845,000	50,000
Debt Service	-	-	735,760	-	-	-	-	-
Transfers Out	9,707	-	-	3,728	6,761	-	42,556	-
Current Expenditures	44,707	50,000	5,685,760	1,928,728	1,041,761	-	887,556	50,000
Contingency	-	-	-	-	-	-	-	-
Reserved for Future Exp.	526,696	365,427	102,479	2,930,087	1,213,784	-	314,518	-
Ending Fund Balance	-	-	-	-	-	-	-	-
TOTAL REQUIREMENTS	571,403	415,427	5,788,239	4,858,815	2,255,546	-	1,202,074	50,000
CHANGE IN FUND BALANCE	26,686	7,784	(4,674,788)	(1,542,036)	(821,258)	-	(769,367)	-

Citywide Internal Service Fund Summary

Figure 13 provides a general summary of the two City of North Plains Internal Service Fund, the Vehicle & Equipment Reserve Fund and the new Buildings & Grounds Fund. The funds receive annual transfers from operating General Fund departments as well as the Streets Fund and Water Fund to save for vehicle and other capital equipment, and to maintain City-owned buildings and grounds including parks and rights-of-way. The Vehicle & Equipment Reserve Fund also includes the start of savings for a new city hall/government center downtown.

Figure 13: Internal Service Fund Summary

CITY OF NORTH PLAINS 2025-27 BIENNIUM FUND SUMMARY	Buildings & Grounds (605)	Veh/Equip Res Fund (610)
RESOURCES		
Opening Fund Balance	-	109,214
Property Taxes	-	-
Licenses/Permits/Fees	-	-
Charges for Services	-	-
Intergovernmental	-	-
Grants	-	-
Other Revenue	-	6,438
Fines and Forfeitures	-	-
Transfers In	654,805	99,902
Current Revenues	654,805	106,340
TOTAL RESOURCES	654,805	215,555
REQUIREMENTS		
Personnel Services	208,969	-
Materials and Services	405,255	-
Capital Outlay	-	45,000
Debt Service	-	-
Transfers Out	-	-
Current Expenditures	614,223	45,000
Contingency		-
Reserved for Future Exp. Ending Fund Balance	40,581	170,555
TOTAL REQUIREMENTS	654,805	215,555
CHANGE IN FUND BALANCE	40,581	61,340

Citywide Special Revenue Fund Summary: American Rescue Plan Act

Figure 14 provides a summary of the American Rescue Plan Special Fund that was established by the City in the 2021-23 biennium. This fund is intended to provide clear accounting for American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF) grant funds that were distributed to the City of North Plains for COVID-19 economic recovery program requirements.

Figure 14: Special Revenue Fund Summary – American Rescue Plan Act

CITY OF NORTH PLAINS 2025-27 BIENNIUM FUND SUMMARY	ARPA Fund (500)
RESOURCES	
Opening Fund Balance	298,980
Property Taxes	-
Licenses/Permits/Fees	-
Charges for Services	-
Intergovernmental	-
Grants	-
Other Revenue	-
Fines and Forfeitures	-
Transfers In	-
Current Revenues	-
TOTAL RESOURCES	298,980
REQUIREMENTS	
Personnel Services	-
Materials and Services	-
Capital Outlay	-
Debt Service	-
Transfers Out	-
Current Expenditures	295,614
Contingency	-
Reserved for Future Exp.	3,367
Ending Fund Balance	
TOTAL REQUIREMENTS	298,980
CHANGE IN FUND BALANCE	(295,614)

Citywide Summary of Capital and Non-Capital Projects by Fund

Figure 15: 2025-2027 Biennium Capital Projects Summary by Fund

2025-2027 BIENNIUM PLANNED PROJECTS														
Type Description		Funding Source by Fund									2025-2027 Biennium			
		GENERAL FUND	STREETS	TRANSPOND BOND	TRANSPOND CDC	WATER	WATER SDC	PARKS CAPITAL	TDT	PUBLIC WORKS	URA	25-27 Proposed	25-27 Approved	25-27 Adopted
CAPITAL CONSTRUCTION OR MAINTENANCE														
Streets														
Main Street Improvements		-	-	1,500,000	-	100,000	-	-	1,250,000	-	-	2,850,000	-	-
Pacific Street Improvements		-	-	800,000	-	-	-	-	2,500,000	-	-	3,300,000	-	-
JM Park Perimeter/309th/311th		-	-	1,750,000	-	250,000	-	-	-	-	-	2,000,000	-	-
313th Ave Ped Improvements		-	50,000	-	-	-	-	-	-	-	-	50,000	-	-
Commercial St Sdwk Glc-Main		-	-	10,000	-	-	-	-	-	-	-	10,000	-	-
Main-Lennox Crossing Improv		-	-	20,000	-	-	-	-	-	-	-	20,000	-	-
East Hillcrest Overlay		-	-	430,000	-	-	-	-	-	-	-	430,000	-	-
Commercial & 314th ADA Improvements		-	42,000	-	-	-	-	-	-	-	-	42,000	-	-
Library & Annex Sidewalk Improvements		-	58,000	-	-	-	-	-	-	-	-	58,000	-	-
Wascoe Improvements at Main		-	85,000	-	-	-	-	-	-	-	-	85,000	-	-
STREETS TOTAL:		-	235,000	4,510,000	-	350,000	-	-	3,750,000	-	-	8,230,000	-	-
Water														
System Seismic Resiliency		-	-	-	-	500,000	400,000	-	-	-	-	900,000	-	-
Main Replacement and Upsize		-	-	-	-	200,000	100,000	-	-	-	-	300,000	-	-
8" Upgrade 313th (North-Hillcrest)		-	-	-	-	-	-	-	-	-	-	-	-	-
10" Upgrade Hillcrest (Main-319th)		-	-	-	-	-	-	-	-	-	-	-	-	-
12" Upgrade Hillcrest (319th-West)		-	-	-	-	-	-	-	-	-	-	-	-	-
8" Upgrade Kaybern (318th-311th)		-	-	-	-	-	-	-	-	-	-	-	-	-
JM Park Perimeter/309th/311th		-	-	-	-	250,000	-	-	-	-	-	250,000	-	-
Pump Station 1 Upgrade		-	-	-	-	500,000	-	-	-	-	-	500,000	-	-
WATER TOTAL:		-	-	-	-	1,450,000	500,000	-	-	-	-	1,950,000	-	-
Parks														
Trail Improvements		-	-	-	-	-	-	1,000,000	-	-	-	1,000,000	-	-
PARKS TOTAL:		-	-	-	-	-	-	1,000,000	-	-	-	1,000,000	-	-
Facilities														
Public Works Facility		-	-	-	-	-	-	-	50,000	-	-	50,000	-	-
FACILITIES TOTAL:		-	-	-	-	-	-	-	50,000	-	-	50,000	-	-
CAPITAL PROJECTS TOTAL:		-	285,000	4,510,000	35,000	1,800,000	535,000	1,040,000	3,800,000	50,000	200,000	11,640,000	-	-

Figure 16: 2025-2027 Biennium Non-Capital Projects Summary by Fund

2025-2027 BIENNIUM PLANNED PROJECTS														
		Funding Source by Fund									2025-2027 Biennium			
Type	Description	GENERAL FUND	STREETS	TRANSPOND BOND	TRANSPONDC SDC	WATER	WATER SDC	PARKS CAPITAL	TDT	PUBLIC WORKS	URA	25-27 Proposed	25-27 Approved	25-27 Adopted
NON-CAPITAL PROJECTS														
	Pavement Management Update	-	50,000	-	-	-	-	-	0	-	0	50,000	-	-
	Glencoe Circulation Study	-	-	-	-	-	-	-	50,000	-	0	50,000	-	-
	Substantial Plan Amendment	-	-	-	-	-	-	-	-	-	200,000	200,000	-	-
	Capital Improvement Plan Update	-	-	-	25,000	-	22,500	20,000	-	-	-	67,500	-	-
	SDC Update: Water, Transpo, Parks	-	-	-	10,000	-	12,500	20,000	-	-	-	42,500	-	-
TOTALS:		-	50,000	-	35,000	-	35,000	40,000	50,000	-	200,000	410,000	-	-

OPERATING FUNDS

General Fund 110

This fund is the primary operating fund and accounts for all activities except those legally or administratively required to be accounted for in other funds.

Summary

This page summarizes all General Fund revenue (by category) and expense (by character)

Figure 17: General Fund (110) Summary

GENERAL FUND SUMMARY								
Acct Description			CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
OPENING FUND BALANCE	1,395,828	1,540,604	1,769,028	1,375,997	1,375,997	1,337,079	-	-
REVENUES								
Property Taxes	670,633	1,500,968	1,728,090	1,794,235	1,812,490	2,151,000	-	-
Licenses, Permits, Fees	732,832	1,538,594	1,456,398	1,775,905	1,879,501	1,135,787	-	-
Intergovernmental	295,341	607,380	628,491	558,235	633,894	844,916	-	-
Fines and Forfeitures	14,047	25,675	88,195	8,032	10,709	16,000	-	-
Grants and Donations	252,526	65,250	58,600	111,884	112,455	65,300	-	-
Other Revenue	8,072	60,801	368,131	293,493	625,725	112,655	-	-
Transfers in	83,831	924,320	1,888,270	818,541	1,636,561	2,122,719	-	-
TOTAL REVENUES	2,057,281	4,722,988	6,216,174	5,360,325	6,711,335	6,448,378	-	-
EXPENDITURES								
Finance & Administration	337,806	776,038	1,091,049	1,009,586	1,226,951	1,013,540	-	-
Public Safety	546,623	1,401,062	1,606,429	1,361,221	1,702,189	2,212,950	-	-
Boards & Commissions	-	-	420,361	420,932	475,176	468,505	-	-
Library	421,976	1,089,044	1,352,224	1,178,604	1,346,976	1,563,913	-	-
Parks & Recreation	68,630	451,908	354,103	255,500	325,755	371,013	-	-
Community Development	522,619	1,159,843	1,274,364	1,320,565	1,401,376	637,025	-	-
Transfers	14,851	9,702	171,828	-	171,829	111,402	-	-
TOTAL EXPENDITURES	1,912,505	4,887,596	6,270,359	5,546,408	6,650,253	6,378,348	-	-
NET BEFORE CONTINGENCY	144,776	(164,608)	(54,185)	(186,083)	61,082	70,030	-	-
Contingency	-	-	200,000	-	100,000	200,000	-	-
CHANGE IN FUND BALANCE	144,776	(164,608)	(254,185)	(186,083)	(38,918)	(129,970)	-	-
UNAPPROPRIATED:								
RESERVE FOR FUTURE EXPENDITURE			914,843	589,913	737,079	607,109	-	-
ENDING FUND BALANCE	1,540,604	1,375,997	600,000	600,000	600,000	600,000	-	-
			1,514,843	1,189,913	1,337,079	1,207,109	-	-

*Unaudited

General Fund Revenue

Property Taxes – The 2025-2027 biennial budget assumes the following:

- An 8.5% annual increase in property taxes from FY 2025 to 2027.

Given detailed outreach with Lennar regarding Brynhill construction put-in-place, along with their expectation of build-out under likely economic conditions moving forward, an 8% property tax revenue growth rate is conservative. To be more conservative we assume 3% tax revenue collection loss annually. For context, property tax assessed in North Plains increased by 21% from 2021 to 2023. To be further conservative, the assumed growth rate excludes commercial and industrial growth either being planned or recently put in place on both Glencoe Road and West Union Road.

In general, it typically takes two fiscal years from building approval to receiving taxes on the full value. The assessment is made on January 1, and taxes are received the following November.

Licenses, Permits and Fees – The 2025-2027 biennial budget assumes permanent and on-going revenues will increase by an average of 0.5% in both FY26 and FY27.

Intergovernmental – The library will receive slightly essentially flat funding from WCCLS. Pool I funds will increase approximately 1% given budget cuts again proposed at Washington County for FY26. There will again be no Pool II funds, but the 2025-2027 budget assumes a significant change to County funding of WCCLS member libraries including North Plains. Plans are being put in place to double County funding received by North Plains in 2027 contingent upon passage of a modest County library levy in 2026.

Police Citations – This budget projects citation revenue to remain steady at increases of 25% annually through the 2025-2027 biennium as the City lays the groundwork to move court services to an existing partnership between cities in Washington County and closer to North Plains.

Grants and Donations – The City will continue to actively pursue a combination of grants and donations to continue the Urban Growth Boundary study and expansion process. The City was awarded a \$210,000 Oregon Department of Transportation TGM to assist with UGB concept planning based on ultimate decision by City Council on a new direction for growth. We will also pursue a grant to study enhancements needed along Glencoe Road in coordination with development of the Glencoe Opportunity Area property.

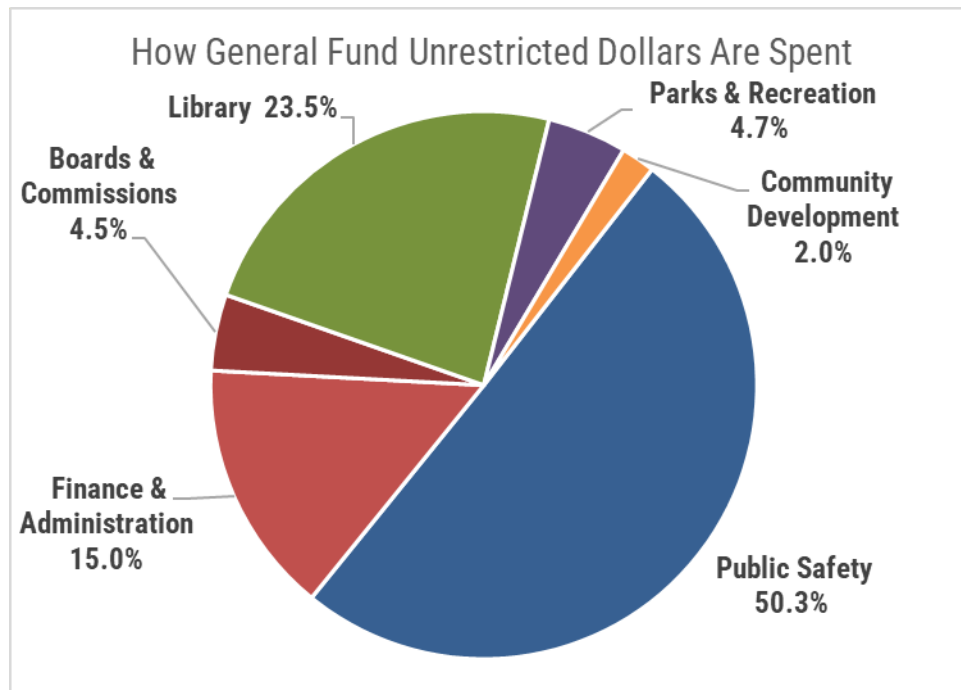
Other Revenue – The Urban Renewal Agency will reimburse the City General Fund for service costs. This budget assumes a 4% interest rate on City cash assets.

Unrestricted Revenues & Expenditure Control Budgeting

As noted in the Budget Message, the 2025-2027 biennium will continue to implement the Expenditure Control Budgeting (ECB) approach to the General Fund. In practice, ECB allocates each department a share of General Fund unrestricted revenues (property taxes, etc.) guided by City Council goals. Figure 19 shows the distribution of General Fund unrestricted revenues that are distributed to each department.

- Unrestricted revenues are in addition to those restricted revenues marked for each department, such as donations or WCCLS funds for the Library, police citations, or building permit fees.

Figure 18: Distribution of Unrestricted General Fund Revenues by Department



Specifically, stabilized funding of Public Safety achieves the following changes to how unrestricted General Fund revenues are utilized:

- Public Safety share of unrestricted revenues has decreased slightly from 52% to 50.3%.
- Boards & Commissions receives 4.5% of unrestricted revenues due to support from the Water Fund.
- Library share of unrestricted revenues has decreased from 30% to 23.5%.
- Parks & Recreation share of unrestricted revenues increases from 1% to 4.7% with Water Fund support and the very beginning of programming fees.
- Community Development share has increased from 2.5% to 2.0% with the assistance of the Water Fund and the Urban Renewal Agency.
- Finance & Administration (formerly General Government) share of unrestricted revenues are 15%. With the creation of the Buildings & Grounds Maintenance Fund, the cross-transfer of funds between departments and funds became complicated for clear accounting. General Fund Departments now receive slightly smaller pie slices in place of funds received and then paid to the Finance & Administration department via intrafund transfers.

Figure 18: General Fund (110) Unrestricted Revenue Detail

GENERAL FUND UNRESTRICTED REV 110									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23		Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
UNRESTRICTED REVENUES									
411000	Property Taxes-current	649,605	1,490,766	1,721,090	1,781,503	1,799,498	2,144,000	-	-
411001	Property Taxes-prior	21,028	10,202	7,000	12,732	12,992	7,000	-	-
411002	Prop. Tax-Law Enforcement	-	-	-	-	-	-	-	-
411000	Property Taxes	670,633	1,500,968	1,728,090	1,794,235	1,812,490	2,151,000	-	-
418102	CWS Franchise	48,008	109,614	97,000	106,661	127,002	130,000	-	-
418103	CenturyLink Franchise	3,435	1,490	7,000	716	800	800	-	-
418104	Comcast Franchise	8,422	15,265	16,100	12,983	14,662	14,000	-	-
418105	Garbage Franchise	43,138	110,694	87,000	87,195	101,250	102,000	-	-
418107	PGE Franchise	127,913	289,038	269,000	368,664	380,664	382,000	-	-
418108	NW Natural Gas Franchise	58,443	126,409	117,000	134,918	162,918	169,000	-	-
418109	Misc Franchise	759	7,479	12,000	6,750	7,000	7,100	-	-
418110	MACC Franchise	17,110	45,134	47,000	40,715	44,715	41,000	-	-
421000	Business Fees	8,303	26,229	15,100	36,573	37,000	38,000	-	-
422000	Recology Franch Fee Fund	57,367	84,608	145,568	133,844	147,967	149,000	-	-
440000	Miscellaneous Fees	5,120	1,652	6,200	2,222	2,222	2,000	-	-
	LICENSES, PERMITS, FEES	378,019	817,613	818,968	931,242	1,026,200	1,034,900	-	-
436000	Liquor Tax	62,798	117,586	131,950	109,357	121,357	132,000	-	-
436100	Marijuana Tax	23	7,768	8,100	9,029	10,878	10,000	-	-
437000	Cigarette Tax	3,155	5,204	6,300	4,167	6,300	6,300	-	-
438000	State Revenue Sharing	39,472	79,777	75,110	76,555	84,346	87,000	-	-
	INTERGOVERNMENTAL	105,449	210,334	221,460	199,107	222,881	235,300	-	-
	FINES AND FORFEITURES	-	-	-	-	-	-	-	-
431000	Grants - General	59,968	(17,774)	15,000	-	-	15,000	-	-
464000	Donations - General	-	-	200	-	-	200	-	-
	GRANTS AND DONATIONS	59,968	(17,774)	15,200	-	-	15,200	-	-
461000	Interest	7,642	54,616	17,000	185,910	167,138	89,944	-	-
464000	Events Misc Revenue	50	-	-	-	-	-	-	-
464100	Community Events Misc Revenue	-	(50)	-	-	-	-	-	-
462500	Miscellaneous Revenue	9,723	1,763	1,000	0	0	1,000	-	-
800001	Lodging Tax - WaCo	430	6,186	11,310	7,537	9,081	9,300	-	-
	OTHER REVENUE	17,845	62,515	29,310	193,447	176,219	100,244	-	-
TOTAL UNRESTRICTED REVENUES		1,231,913	2,573,656	2,813,028	3,118,031	3,237,789	3,536,644	-	-
*Unaudited									

*Unaudited

General Fund Departments

Finance & Administration

The Finance & Administration department (formerly General Government) includes a portion of the salaries and benefits for the City Manager, Finance Manager, and administrative staff, City Hall materials and services, and other expenditures that are typically incurred for the functional and financial management of city operations across all functions.

The 2025-2027 biennial budget for Finance & Administration shows annual costs to be 17% lower than FY 2023-25. The cost reduction is mostly due to the movement of City Hall facilities costs to the new Buildings & Grounds (605) Internal Services Fund, along with continued realignment of staff time and true cost attribution to other departments and their functions.

In this budget, we return the Finance & Administration to receiving a share of General Fund Unrestricted Revenues. The department is projected to receive a **15%** share of General Fund Unrestricted Revenues in the 2025-2027 biennium. Given the increasing complication of intrafund and interfund transfers in both directions, we simplified calculations by eliminating those types of transfers.

Department Staffing Level: 1.9 FTEs

Figure 19: Finance & Administration Department Budget Summary

FINANCE & ADMINISTRATION SUBFUND 419: DEPARTMENT SUMMARY								
Acct Description	ACTUAL 2020-21	ACTUAL* 2021-23	CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
			Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
Unrestricted: Balance Carried Forward	-	10,379	7,297	(7,062)	(7,062)	(69,101)	-	-
OPENING DEPARTMENT BALANCE	-	10,379	7,297	(7,062)	(7,062)	(69,101)	-	-
REVENUES								
RESTRICTED REVENUES								
LICENSES, PERMITS, FEES	-	1,003	-	63,378	63,378	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
GRANTS AND DONATIONS	-	20,332	-	30,630	30,630	-	-	-
Interest	717	246	763	-	730	-	-	-
OTHER REVENUE	717	246	763	94,008	94,738	-	-	-
Transfers In - 500 ARPA	-	-	20,000	-	-	-	-	-
TRANSFERS IN	-	-	20,000	-	-	-	-	-
RESTRICTED REVENUES	717	21,581	20,763	188,016	188,746	-	-	-
GENERAL FUND UNRESTRICTED REVENUE SHARE								
Department Share (15% 25-27)	359,719	555,910	-	-	-	530,497	-	-
Water Fund Transfer	-	185,608	-	-	-	557,130	-	-
Finance & Administration Reimbursement	-	-	-	-	-	-	-	-
Subtotal	359,719	741,518	980,668	980,668	980,668	-	-	-
TOTAL FINANCE & ADMIN DEPT REVENUES	360,435	763,099	1,001,430	1,168,684	1,169,414	1,087,627	-	-
EXPENDITURES								
PERSONNEL SERVICES	124,053	294,261	585,049	458,996	573,745	498,775	-	-
FTE			2.1		2.1	1.9	0.0	0.0
MATERIALS AND SERVICES	213,753	479,820	501,498	548,381	650,997	514,765	-	-
CAPITAL OUTLAY	-	1,957	-	2,209	2,209	-	-	-
TRANSFERS OUT	12,251	4,502	4,502	-	4,502	4,502	-	-
CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL FINANCE & ADMIN EXPENDITURES	350,057	780,540	1,091,049	1,009,586	1,231,453	1,018,042	-	-
CHANGE IN DEPARTMENT BALANCE	10,379	(17,441)	(89,620)	159,098	(62,039)	69,585	-	-
UNAPPROPRIATED:								
RESERVE FOR FUTURE EXPENDITURE	10,379	(7,062)	(82,323)	152,035	(69,101)	483	-	-

*Unaudited

Figure 20: Finance & Administration Department Expense Detail

FINANCE & ADMINISTRATION SUBFUND 419: DEPARTMENT EXPENSE DETAIL									
Acct	Description	CURRENT BIENNIUM 2023-25		2025-2027 Biennium					
		ACTUAL 2020-21	ACTUAL* 2021-23	Actuals as of 3/31/2025	Year-End Estimate	Budget	25-27 Proposed	25-27 Approved	25-27 Adopted
110000	Salaries	89,961	204,035	389,934	309,503	386,878	339,149	-	-
210000	Employee Benefits	2,947	25,529	46,563	48,721	60,901	25,991	-	-
220000	Payroll Taxes	9,028	16,056	46,451	23,442	29,302	29,381	-	-
230000	Retirement	22,117	48,641	102,101	77,331	96,664	104,254	-	-
	PERSONNEL SERVICES	124,053	294,261	585,049	458,996	573,745	498,775	-	-
	<i>FTE</i>			<i>2.1</i>	<i>2.1</i>		<i>1.9</i>	-	-
300000	Education and Training	1,322	7,236	7,248	7,856	9,465	7,248	-	-
300010	BUG Connection	5,937	11,815	12,574	18,645	22,464	12,574	-	-
300105	Donations	4,200	55	34	-	-	34	-	-
310000	Utilities	13,869	31,954	32,706	33,517	40,382	-	-	-
330000	Professional Services	54,775	61,105	113,680	60,474	72,860	113,680	-	-
330100	Prof Srv - Attorney	32,728	154,746	65,093	62,380	75,157	65,093	-	-
330101	Prof Srv - Accounting & Audit	15,080	28,909	52,996	86,695	104,451	70,000	-	-
330102	Prof Srv - Software	10,110	16,980	12,306	31,367	37,791	12,306	-	-
330103	Prof Srv - IT	3,739	6,551	72,492	83,400	95,400	85,000	-	-
330104	Prof Srv - Printing	8,505	13,566	11,112	6,545	7,885	11,112	-	-
330105	Prof Srv - Payroll	-	-	-	15,525	18,705	-	-	-
330106	Prof Srv - Janitorial	4,430	5,280	5,530	6,565	7,910	-	-	-
330107	Prof Srv - Security	3,685	9,992	11,192	8,830	10,639	-	-	-
330115	Prof Srv - HR	-	58	-	-	-	-	-	-
330109	Prof Srv - Landscaping	-	-	-	2,716	-	-	-	-
330108	Bank Fees	-	12	-	458	-	-	-	-
330116	COVID-19 Expenses	-	-	-	-	-	-	-	-
340000	Repairs and Maintenance	2,251	3,468	4,306	1,810	2,181	-	-	-
340100	R&M - Copier	9,571	17,737	17,586	13,681	16,483	-	-	-
340101	R&M - HVAC	3,280	4,551	4,725	4,075	4,910	-	-	-
350000	Agency Memberships	8,272	16,262	7,569	5,910	7,121	7,569	-	-
360000	Cash Over/Short	-	(20)	-	-	-	-	-	-
380000	Miscellaneous Expense	-	-	-	-	-	-	-	-
500000	Employee Recognition	1,542	4,547	5,304	4,967	5,984	5,304	-	-
510000	Meals & Entertainment	-	-	-	494	-	-	-	-
540000	Advertising	7,989	5,401	4,900	3,480	4,193	4,900	-	-
610000	Supplies	17,163	18,205	19,545	7,057	8,503	19,545	-	-
610010	Postage	-	-	-	136	-	400	-	-
610224	Fuel	-	51	-	32	-	-	-	-
621000	Insurance	5,305	61,361	40,600	81,768	98,515	100,000	-	-
621002	Workers' Compensation	-	-	-	-	-	-	-	-
	MATERIALS AND SERVICES	213,753	479,820	501,498	548,381	650,997	514,765	-	-
770000	Capital Equipment	-	1,957	-	2,209	2,209	-	-	-
	FINANCE & ADMIN DEPT TOTAL								
	BEFORE TRANSFERS	337,806	776,038	1,086,547	1,009,586	1,226,951	1,013,540	-	-
	Transfer Out - Building & Groun	-	-	-	-	-	-	-	-
810610	Transfers Out - Equip Res	2,251	4,502	4,502	-	4,502	4,502	-	-
810111	Transfers Out - Street	10,000	-	-	-	-	-	-	-
	TRANSFERS OUT	12,251	4,502	4,502	-	4,502	4,502	-	-
	Contingency	-	-	-	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
	FINANCE & ADMIN DEPT TOTAL	350,057	780,540	1,091,049	1,009,586	1,231,453	1,018,042	-	-

Public Safety

Department Overview:

The City renewed its police services contract with the Washington County Sheriff's Office (WCSO) in 2022. The contract will be in effect for 5 years. The City currently contracts for 3.0 FTEs for police, with one police chief and two dedicated deputies serving North Plains. The department has two core functions: police and emergency management. The North Plains Police Chief oversees the police portion of this department, while the City Manager and Public Works Director oversee the emergency management. The City adopted a new Emergency Operations Plan (EOP) in 2021, and City staff are absorbing more training and EM exercises into their roles as part of the EOP training plan. The EM portion of the department has no dedicated revenue stream, unless grant funding is available. Public safety activities are overwhelmingly funded with unrestricted General Fund revenues, along with restricted police citation revenues from Washington County, and some grants.



Accomplishments over the previous biennium:

- Renewed the contract partnership for police services with WCSO
- Added 0.25 FTEs
- Started design of a new Emergency Operations Center co-located in future Public Works Facility

Upcoming projects with the next biennium:

- Enhance service to 3.0 FTE Deputies (one new FTE in addition to the FY 2025 3.0 FTEs).
- City and WCSO will partner on additional public safety events and activities.

			<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
			<u>2021-2023</u>	<u>2023-2025</u>	<u>2025-2027</u>
			<u>Biennium</u>	<u>Biennium</u>	<u>Biennium</u>
		<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	
Salary & Benefits	1 SGT	\$168,466	\$175,895	\$182,051	\$357,946
Salary & Benefits	Deputies	\$293,572	\$305,677	\$316,376	\$622,053
Total Personnel Costs		\$462,038	\$481,572	\$498,427	\$979,999
Material & Services		\$29,286	\$32,501	\$33,476	\$65,977
Indirect Cost		\$54,019	\$59,322	\$62,288	\$121,610
Overtime Support		\$5,000	\$5,000	\$5,000	\$10,000
Total		\$550,343	\$578,395	\$599,191	\$1,177,586
Credit		(\$41,481)	(\$41,480)	\$0	(\$41,480)
		\$508,862	\$536,915	\$599,191	\$1,136,106
Detail:		<u>#FTE</u>	<u>#FTE</u>	<u>#FTE</u>	<u>#FTE</u>
	SGT	1.00	1.00	1.00	1.00
	Deputies	1.75	1.75	1.75	1.75
	Civilians	0.00	0.00	0.00	0.00
	Total FTE	2.75	2.75	2.75	2.75

The department is projected to receive a **50.3%** share of General Fund Unrestricted Revenues in the FY25-27 biennium. To maintain this share, the 2025-2027 biennial budget proposes an Enhanced Patrol monthly fee in the range of \$5 to \$5.50 on residential water bills and scaling up for commercial water bills based on business size. Such a fee would fully fund the new, third FTE deputy.

Department Staffing Level: 0.1 FTEs (City Emergency Management function only)

Figure 21: Public Safety Department Budget Summary

PUBLIC SAFETY SUBFUND 421: DEPARTMENT SUMMARY									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
	Restricted - Emergency Mgmt	10,000	10,000	10,000	10,000	10,000	-	-	-
	Unrestricted: Balance Carried Forward	11,100	49,633	(125,948)	(81,837)	(81,837)	36,334	-	-
OPENING DEPARTMENT BALANCE		21,100	59,633	(115,948)	(71,837)	(71,837)	36,334	-	-
REVENUES									
RESTRICTED REVENUES									
	Enhanced Patrol Fee (\$5/month)	-	-	-	-	-	385,000	-	-
	LICENSES, PERMITS, FEES	4,206	-	-	-	-	385,000	-	-
	INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
450421	Police Citations	4,206	25,675	88,195	8,032	10,709	16,000	-	-
	FINES AND FORFEITURES	4,206	25,675	88,195	8,032	10,709	16,000	-	-
431001	Grants - Police	20,000	-	-	-	-	-	-	-
	Grants - SHSP Emergency Mgmt	-	-	-	-	-	-	-	-
464421	Donations - Police	-	-	-	-	-	-	-	-
	GRANTS AND DONATIONS	20,000	-	-	-	-	-	-	-
461000	Interest	1,150	842	-	-	-	-	-	-
	OTHER REVENUE	1,150	842	-	-	-	-	-	-
	Transfers In - 500 ARPA	-	-	102,600	-	-	-	-	-
	TRANSFERS IN	-	-	102,600	-	-	-	-	-
RESTRICTED REVENUES		29,563	26,517	190,795	8,032	10,709	401,000	-	-
GENERAL FUND UNRESTRICTED REVENUE SHARE									
	Department Share (52.0% FY 23-25)	555,593	1,243,076	1,462,775	1,621,376	1,683,650	1,778,815	-	-
	FY 21 Additional Unrestricted Revenue	-	-	-	-	-	-	-	-
	General Fund Overage Support	-	-	116,000	116,000	116,000	-	-	-
	Water Fund Support	-	-	-	-	-	11,500	-	-
TOTAL PUBLIC SAFETY REVENUES		585,156	1,269,592	1,769,570	1,745,408	1,810,360	2,191,315	-	-
EXPENDITURES									
	PERSONNEL SERVICES	-	69,469	60,629	40,689	46,502	31,907	-	-
FTE				0.2		0.2	0.1	0.0	0.0
	MATERIALS AND SERVICES	546,623	1,331,593	1,545,800	1,222,532	1,557,687	2,194,852	-	-
	CAPITAL OUTLAY	-	-	98,000	98,000	98,000	-	-	-
	TRANSFERS OUT	-	-	35,668	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL PUBLIC SAFETY EXPENDITURES		546,623	1,401,062	1,740,097	1,361,221	1,702,189	2,226,759	-	-
CHANGE IN FUND BALANCE		38,533	(131,469)	29,473	384,187	108,170	(35,444)	-	-
UNAPPROPRIATED:									
ENDING DEPARTMENT BALANCE		59,633	(71,837)	(86,475)	312,350	36,334	890	-	-
CARRY FORWARD/(GENERAL FUND RESERVES SUPPORT)									
*Unaudited									

Figure 22: Public Safety Expense Detail

PUBLIC SAFETY SUBFUND 421: EXPENSE DETAIL									
Acct	Description			CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
		ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
110000	Salaries	-	48,283	41,152	29,258	33,438	21,941	-	-
210000	Employee Benefits	-	6,104	5,127	2,177	2,488	1,581	-	-
220000	Payroll Taxes	-	3,531	3,575	2,200	2,515	1,887	-	-
230000	Retirement	-	11,550	10,775	7,054	8,062	6,498	-	-
	PERSONNEL SERVICES	-	69,469	60,629	40,689	46,502	31,907	-	-
	<i>FTE</i>			<i>0.2</i>		<i>0.2</i>	<i>0.1</i>	<i>0.0</i>	<i>0.0</i>
300000	Education and Training	-	-	22,000	500	1,000	22,000	-	-
300105	Donations	-	10,000	-	10,000	10,000	-	-	-
330000	Professional Services	511,800	1,291,394	1,456,000	1,180,425	1,510,565	2,122,352	-	-
330200	Prof Srv - Emergency Mgmt	20,423	-	-	-	-	-	-	-
330102	Prof Srv - Software	-	-	-	-	-	-	-	-
330108	Prof Srv - Wireless	-	-	-	-	-	-	-	-
330109	Prof Srv - Evid Storage	-	-	-	-	-	-	-	-
330900	Citation Revenue Fees	-	244	-	-	-	-	-	-
330912	WA County Dispatch	14,399	30,334	56,800	28,008	32,009	34,500	-	-
340000	Repairs and Main - Vehicles	-	(379)	-	-	-	-	-	-
340102	Repairs and Main - Equip	-	-	-	-	-	-	-	-
350000	Agency Memberships	-	-	-	-	-	-	-	-
610000	Supplies	-	-	11,000	3,599	4,113	16,000	-	-
610100	Uniforms	-	-	-	-	-	-	-	-
610224	Fuel	-	-	-	-	-	-	-	-
630000	Equipment (non-capital)	-	-	-	-	-	-	-	-
	MATERIALS AND SERVICES	546,623	1,331,593	1,545,800	1,222,532	1,557,687	2,194,852	-	-
770000	Capital Outlay	-	-	98,000	98,000	98,000	-	-	-
	PUBLIC SAFETY DEPARTMENT TOTAL BEFORE TRANSFERS	546,623	1,401,062	1,704,429	1,361,221	1,702,189	2,226,759	-	-
810419	Transfers Out - 419 F&A	-	-	35,668	-	35,668	-	-	-
	TRANSFERS OUT	-	-	35,668	-	35,668	-	-	-
	Contingency	-	-	-	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
	PUBLIC SAFETY DEPARTMENT TOTAL	546,623	1,401,062	1,740,097	1,361,221	1,737,857	2,226,759	-	-

*Unaudited

Boards & Commissions

Department Overview:

This department was created new for the current 2023-2025 biennium to budget more appropriately and track the expenditures necessary to run our boards and commissions. This is primarily an operations department that will allocate staff time dedicated to running our boards, such as the City Recorder and City Manager. It will also include spending for materials and services such as: board trainings; consultants and facilitators for goal retreats and city engagement; special board and commission events.

The department is projected to receive a **4.5%** share of General Fund Unrestricted Revenues in the FY25-27 biennium.

Department Staffing Level: 0.8 FTEs

Figure 23: Boards & Commissions Department Budget Summary

BOARDS & COMMISSIONS SUBFUND 422: DEPARTMENT SUMMARY									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
	Unrestricted: General Fund Support	-	-	5,000	5,000	5,000	-	-	-
	Unrestricted: Balance Carried Forward	-	-	-	-	-	59,802	-	-
OPENING DEPARTMENT BALANCE		-	-	5,000	5,000	5,000	59,802	-	-
REVENUES									
RESTRICTED REVENUES									
	LICENSES, PERMITS, FEES	-	-	-	-	-	-	-	-
	INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
	FINES AND FORFEITURES	-	-	-	-	-	-	-	-
431000	Grants General	-	-	-	-	-	-	-	-
GRANTS AND DONATIONS		-	-	-	-	-	-	-	-
461000	Interest	-	-	315	-	500	2,392	-	-
OTHER REVENUE		-	-	315	-	500	2,392	-	-
	Transfers In - 500 ARPA	-	-	37,352	-	-	-	-	-
TRANSFERS IN		-	-	37,352	-	-	-	-	-
RESTRICTED REVENUES		-	-	37,667	-	500	2,392	-	-
GENERAL FUND UNRESTRICTED REVENUE SHARE									
	Department Share (14.5% FYs 23-25)	-	-	407,889	407,889	469,479	159,139	-	-
	Contingency Funds Allocated	-	-	-	60,000	60,000	-	-	-
	General Fund Overage Support	-	-	-	-	-	-	-	-
	Water Fund Support	-	-	-	-	-	247,160	-	-
TOTAL BOARDS & COMMISSIONS REVENUES		-	-	445,556	467,889	529,979	408,691	-	-
EXPENDITURES									
	PERSONNEL SERVICES	-	-	300,044	222,728	254,547	251,833	-	-
FTE				0.9	0.0	0.9	0.8	0.0	0.0
	MATERIALS AND SERVICES	-	-	176,117	195,418	217,844	216,671	-	-
	CAPITAL OUTLAY	-	-	4,200	2,786	2,786	-	-	-
	TRANSFERS OUT	-	-	-	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL BOARDS & COMMISSIONS EXPENDITUI		-	-	480,362	420,932	475,177	468,505	-	-
CHANGE IN FUND BALANCE		-	-	(34,806)	46,957	54,802	(59,814)	-	-
UNAPPROPRIATED:									
ENDING DEPARTMENT BALANCE		-	-	(29,806)	51,957	59,802	(12)	-	-
CARRY FORWARD/(GENERAL FUND RESERVES SUPPORT)									
*Unaudited									

Figure 24: Boards & Commissions Department Expense Detail

BOARDS & COMMISSIONS SUBFUND 422: EXPENSE DETAIL									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL	ACTUAL*	Actuals as of		Year-End	25-27	25-27	25-27
		2020-21	2021-23	Budget	3/31/2025	Estimate	Proposed	Approved	Adopted
110000	Salaries	-	-	202,595	158,755	181,435	172,007	-	-
210000	Employee Benefits	-	-	21,778	14,449	16,513	12,906	-	-
220000	Payroll Taxes	-	-	22,746	11,851	13,544	14,885	-	-
230000	Retirement	-	-	52,925	37,673	43,055	52,036	-	-
	PERSONNEL SERVICES	-	-	300,044	222,728	254,547	251,833	-	-
FTE				0.9		0.0	0.8	0.0	0.0
300000	Education & Training - City Council	-	-	2,030	4,769	5,450	7,000	-	-
300001	Education & Training - PC	-	-	1,015	-	-	2,000	-	-
300002	Education & Training - EDC	-	-	2,030	200	229	2,030	-	-
300003	Education & Training - Parks Board	-	-	1,015	-	-	2,000	-	-
330000	Professional Services	-	-	28,420	48,720	55,680	114,240	-	-
330100	Prof Srv - Attorney	-	-	125,093	105,694	115,302	68,000	-	-
330102	Prof Srv - Software	-	-	3,076	1,000	1,143	3,076	-	-
330103	Prof Srv - IT	-	-	525	-	-	-	-	-
330104	Prof Srv - Printing	-	-	3,704	14,733	16,838	-	-	-
350000	Agency Memberships	-	-	7,569	8,074	9,227	6,200	-	-
500000	Staff & Volunteer Recognition	-	-	-	4,429	5,062	1,000	-	-
540000	Notices & Publications	-	-	-	5,262	6,014	4,000	-	-
610000	Supplies	-	-	1,015	1,926	2,201	2,000	-	-
620000	Miscellaneous Expenses	-	-	-	200	229	300	-	-
630000	Equipment (non-capital)	-	-	625	410	469	4,825	-	-
	MATERIALS AND SERVICES	-	-	176,117	195,418	217,844	216,671	-	-
770000	Capital Electronic Equipment	-	-	4,200	2,786	2,786	-	-	-
BOARDS & COMMISSIONS DEPT TOTAL BEFORE TRANSFERS		-	-	480,361	420,932	475,176	468,505	-	-
810419	Transfers Out - 419 F&A	-	-	22,698	-	22,698	-	-	-
	TRANSFERS OUT	-	-	22,698	-	22,698	-	-	-
	Contingency	-	-	-	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
BOARDS & COMMISSIONS DEPT TOTAL		-	-	503,059	420,932	497,874	468,505	-	-
*Unaudited									

*Unaudited

Library

Department Overview

We achieve our mission by operating the library, developing a robust collection of materials for checkout, participating as members of Washington County Cooperative Library Services (WCCLS), and partnering with local schools and organizations. Through equitable access to our collection and services, we empower gathering, connection, lifelong learning, and creativity.



Accomplishments over the previous biennium

Fiscal responsibility: Maintained open hours and increased youth and adult learning opportunities for a growing population during a cycle of high inflation within budget.

Staffing: Successfully developed and promoted staff into roles aligned with community needs. Improved compensation through market wage study implementation plan. Improved Saturday library coverage.

Completed objectives in strategic focus areas: Stimulate Curiosity – Achieved new partnerships, programs, classes, outreach, and materials for for all ages. Celebrate Diversity – Highlighted global and local holidays, rotated displays on monthly observances, had first *offerenda* in library in 2024, and purchased books with a variety of viewpoints and representation. Create Readers – Increased investment in youth services staff time, continued monthly teen book box program, increased school visits to include middle and high schools, increased kindergarten preparation classes.

Upcoming Projects in Next Biennium

Complete WCCLS Funding & Governance Project and sign new intergovernmental agreement with Washington County for 2027-2031 to maintain membership in the WCCLS Cooperative.

Adjust workflows and otherwise prepare for centralization of library materials management work to begin in Fiscal Year 2027-2028.

Increase and establish additional revenue streams for the library through collaboration with the Friends of the North Plains Library (501c3).

Future Budget Considerations

Community growth: This budget cycle brings more households to service as new homes are occupied, increasing expectations of higher levels of service, and crowds outgrowing library facilities.

Critical student support: Early literacy classes and resources address low reading scores and lack of local preschool options by preparing kids for kindergarten. Older grades remain engaged in reading and learning-centered social opportunities that improve graduation rates and college success.

Downtown improvement: As downtown North Plains becomes thriving, library visits will increase. Weekend usage patterns may change resulting in more demand for open hours, including Sundays.

Inflation and wages: Competitive wages and benefits are key to attracting and retaining high-performing staff. Materials costs are expected to continue to inflate under U.S. commerce changes.

Changing Materials Management Workflow: The new centralization of materials management work at the county level will go into effect next budget cycle (FY 2027-2029). This will reduce operational costs by 15%-20% in that budget cycle.

Essential Services of the North Plains Public Library

Direct Public Service: Staff 52 open hours 6 days per week with fully trained staff

Materials for Check-out: Select, order, catalog, label, and shelve library items for our 18,000-item collection.
To be centralized at county level in FY2027-2028.

Volunteer Program: Recruit, train, schedule, and appreciate the 100+ individuals who dedicate time to volunteering for the library each year.

Outreach: Participate in city events where community members gather like National Night Out, Elephant Garlic Festival Parade, Ice Cream Social, etc. Collaborate with local businesses, schools, and organizations to engage with the community.

Early Literacy: Deliver high-quality storytimes, early literacy classes, parent workshops, and summer reading programs

Student Support: Visit local elementary schools and preschools, give class tours, schedule homeschool meetups, attend school events, and provide weekly homework help.

Other programs: Offer a variety of programs to all ages to learn, create, and grow

The department is projected to receive a **23.5%** share of General Fund Unrestricted Revenues in the FY25-27 biennium.

Department Staffing Level: 5.7 FTEs

Figure 25: Library Department Budget Summary

LIBRARY SUBFUND 455: DEPARTMENT SUMMARY									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
		ACTUAL	ACTUAL*	Actuals as of		Year-End	25-27	25-27	25-27
Acct	Description	2020-21	2021-23*	Budget	3/31/2025	Estimate	Proposed	Approved	Adopted
	Restricted: WCCLS Pool II	17,431	55,409	55,409	55,409	55,409	55,409	-	-
	Unrestricted: General Fund Allocation	12,000	12,000	-	-	-	-	-	-
	Unrestricted: Balance Carried Forward	(4,903)	15,124	101,888	117,062	117,062	195,048	-	-
OPENING DEPARTMENT BALANCE		24,528	82,532	157,297	172,471	172,471	250,456	-	-
REVENUES									
RESTRICTED REVENUES									
450455	Patron Account Charges	1,613	2,145	2,000	1,166	1,399	2,000	-	-
	LICENSES, PERMITS, FEES	1,613	2,145	2,000	1,166	1,399	2,000	-	-
439000	WCCLS - Pool One	151,914	397,046	407,031	359,128	411,013	209,616	-	-
439001	WCCLS - Pool Two	37,978	-	-	-	-	-	-	-
	WCCLS - Base Service Levels	-	-	-	-	-	400,000	-	-
	INTERGOVERNMENTAL	189,892	397,046	407,031	359,128	411,013	609,616	-	-
431002	Library Restricted Grants & Donations	7,129	41,750	17,000	48,260	48,260	20,000	-	-
464455	Friends of Library Disbursements	7,014	16,945	17,500	21,682	22,000	20,000	-	-
464460	Library Unrestricted Donations	5	1,734	2,200	1,061	1,061	2,200	-	-
464900	Library Fundraising	93	1,643	2,200	1,263	1,516	2,200	-	-
	GRANTS AND DONATIONS	14,240	62,071	38,900	72,266	72,837	44,400	-	-
461000	Interest	879	2,297	1,573	-	15,730	10,018	-	-
	OTHER REVENUE	879	2,297	1,573	-	15,730	10,018	-	-
	Transfers In - 500 ARPA	-	-	14,492	-	-	-	-	-
	TRANSFERS IN	-	-	14,492	-	-	-	-	-
	RESTRICTED REVENUES	206,624	463,559	463,996	432,559	500,978	666,035	-	-
GENERAL FUND UNRESTRICTED REVENUE SHARE									
	Department Share (30.0% 23-25)	229,136	720,624	843,908	935,409	971,337	831,057	-	-
	Department COVID-19 Reimbursement	22,293	-	-	-	-	-	-	-
	Water Fund Support	-	-	-	-	-	25,000	-	-
TOTAL LIBRARY REVENUES		482,581	1,184,182	1,307,904	1,367,969	1,472,315	1,522,091	-	-
EXPENDITURES									
	PERSONNEL SERVICES	341,266	921,627	1,154,976	991,291	1,132,904	1,427,271	-	-
FTE				5.9		5.9	5.7	0.0	0.0
	MATERIALS AND SERVICES	79,291	166,029	182,248	173,295	198,052	124,642	-	-
	CAPITAL OUTLAY	1,420	1,387	15,000	14,018	16,020	12,000	-	-
	TRANSFERS OUT	2,600	5,200	47,353	-	47,353	106,900	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL LIBRARY EXPENDITURES		424,576	1,094,244	1,399,577	1,178,604	1,394,329	1,670,813	-	-
CHANGE IN DEPARTMENT BALANCE		58,005	89,938	(91,673)	189,364	77,986	(148,722)	-	-
UNAPPROPRIATED:									
ENDING DEPARTMENT BALANCE		82,532	172,471	65,624	361,835	250,456	101,734	-	-
CARRY FORWARD/(GENERAL FUND RESERVES SUPPORT)									
*Unaudited									

Figure 26: Library Department Expense Detail

LIBRARY SUBFUND 455: DEPARTMENT EXPENSE DETAIL									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
		ACTUAL	ACTUAL*		Actuals as of	Year-End	25-27	25-27	25-27
Acct	Description	2020-21	2021-23	Budget	3/31/2025	Estimate	Proposed	Approved	Adopted
110000	Salaries	174,300	497,715	567,652	547,735	625,983	795,306	-	-
120000	Hourly	74,935	156,967	226,340	146,652	167,603	134,111	-	-
210000	Employee Benefits	22,776	74,115	85,856	78,109	89,267	140,904	-	-
220000	Payroll Taxes	20,298	50,527	67,813	52,855	60,406	77,818	-	-
230000	Retirement	48,957	142,303	207,314	165,940	189,646	279,132	-	-
	PERSONNEL SERVICES	341,266	921,627	1,154,976	991,291	1,132,904	1,427,271	-	-
FTE				5.9		5.9	5.7	-	-
300000	Education and Training	1,174	3,886	11,550	7,954	9,090	13,195	-	-
300100	Donations Expense	1,725	2,432	-	31,386	35,870	-	-	-
310000	Utilities	9,249	18,296	20,090	14,270	16,308	-	-	-
310001	Utilities - FNNPL/Yellow House	2,655	5,215	2,500	4,897	5,596	-	-	-
330000	Professional Services	597	2,303	3,075	1,121	1,282	-	-	-
330102	Prof Srv - Software/IT	1,605	4,628	4,347	1,936	2,212	4,466	-	-
330106	Prof Srv - Janitorial	8,400	16,800	18,630	14,000	16,000	-	-	-
330107	Prof Srv - Security	1,409	3,604	4,140	3,277	3,746	-	-	-
340000	Repairs and Maintenance	1,637	3,632	7,000	4,758	5,438	-	-	-
340100	R&M - Copier	2,741	5,126	4,968	4,148	4,741	-	-	-
340101	R&M - HVAC	4,529	5,546	5,740	3,678	4,204	-	-	-
610000	Supplies	3,145	5,302	6,500	5,125	5,858	6,496	-	-
621000	Insurance	32,892	968	4,968	2,899	3,313	-	-	-
640000	Library Materials	-	69,947	62,240	58,078	66,375	69,020	-	-
640100	Special Materials	7,534	-	-	-	-	-	-	-
650000	Library programs	-	18,345	26,500	15,767	18,019	31,465	-	-
750000	Pool Two Expense	-	-	-	-	-	-	-	-
	MATERIALS AND SERVICES	79,291	166,029	182,248	173,295	198,052	124,642	-	-
700000	Library Capital Equipment	1,420	1,387	15,000	14,018	16,020	12,000	-	-
	CAPITAL OUTLAY	1,420	1,387	15,000	14,018	16,020	12,000	-	-
810419	Transfers Out - 419 F&A	-	-	42,153	-	42,153	-	-	-
	Transfers Out - Building & Maint	-	-	-	-	-	101,500	-	-
810009	Transfers Out - Equip Res	2,600	5,200	5,200	-	5,200	5,400	-	-
	TRANSFERS OUT	2,600	5,200	47,353	-	47,353	106,900	-	-
	Contingency	-	-	-	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
LIBRARY DEPARTMENT TOTAL		424,576	1,094,244	1,399,577	1,178,604	1,394,329	1,670,813	-	-
*Unaudited									

Parks & Recreation

Department Overview:

Parks and Recreation is overseen by the Public Works Director and primarily funded through the General Fund with significant support from the Water Fund. While the City previously brought landscaping in-house, growing demands have led to a return to contracted services. Landscaping costs are now tracked in the *Building and Grounds Maintenance Fund*, with a transfer out from the Parks & Recreation budget to support this. A citywide reservation system is being explored to support better access to park amenities beyond Jessie Mays.



Operations: Following the lead of new City Council Budget Priorities, the 2025-2027 Biennial Budget proposes a new FTE employee position, Program Supervisor, that will be tasked with planning and implementing a new Parks activities programming. The position will also along with managing existing events and programs in partnership with the Library and with the North Plains Events Association, from the Garlic Festival to programs like 'Concerts in the Park' and *National Night Out*. Given significant public interface, the position will also be involved in enhanced communications efforts for the City.

Capital Improvements: A significant budget for trails enhancements within the City is proposed in the Parks Capital Fund (130). An update to the Parks Master Plan is also proposed with budget. The Parks & Recreation Board advises on priorities and implementation.

Accomplishments over the previous biennium:

- Accepted maintenance responsibilities for Sunset Ridge Park, via longstanding development agreement making it the only park in the Sunset Ridge subdivision now maintained by the City
- Converted Pacific Purple Park into Pacific Dog Park with support from volunteers and donations, serving as a pilot program as first dog park in the City

Upcoming projects with the next biennium:

- Complete an updated Parks Master Plan
- Explore a citywide reservation system for park amenities
- Evaluate long-term Parks & Recreation staffing
- Expand community partnerships to support recreation offerings

The department is projected to receive a **4.7%** share of General Fund Unrestricted Revenues in FY25-27, up from 1.0% in FY23-25.

Department Staffing Level: 1.1 FTEs

Figure 27: Parks & Recreation Department Budget Summary

PARKS & RECREATION SUBFUND 452: DEPARTMENT SUMMARY									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
	Restricted: Garlic Festival	9,536	9,536	14,062	14,062	14,062	19,982	-	-
	Unrestricted: General Fund Allocation	5,000	-	-	-	-	-	-	-
	Unrestricted: Balance Carried Forward	4,409	10,263	(13,377)	(76,162)	(76,162)	(10,064)	-	-
OPENING DEPARTMENT BALANCE		18,945	19,799	685	(62,100)	(62,100)	9,918	-	-
REVENUES									
RESTRICTED REVENUES									
	Program Fees	-	-	-	-	-	2,000	-	-
440000	Miscellaneous Revenue	-	2,200	2,000	-	-	2,000	-	-
462000	Jessie Mays Hall Rentals	-	4,630	-	-	-	-	-	-
462100	Community Garden Fees	-	586	650	548	700	650	-	-
464100	Comm Events Rev	3,019	-	1,000	-	-	1,000	-	-
464101	4th of July Rev	-	-	1,000	-	-	1,000	-	-
464102	Concerts in the Park Rev	-	-	1,000	200	400	1,000	-	-
464103	Spring Cleanup Day Rev	-	6,400	9,800	4,512	9,200	9,800	-	-
464116	Garlic Festival	-	4,526	4,265	5,920	5,920	4,265	-	-
LICENSES, PERMITS, FEES		3,019	18,342	19,715	11,180	16,220	21,715	-	-
INTERGOVERNMENTAL									
		-	-	-	-	-	-	-	-
431000	Grants General	14,179	3,800	4,500	3,350	3,350	3,700	-	-
464000	Donations	3,700	(3,700)	-	5,638	5,638	2,000	-	-
GRANTS AND DONATIONS		17,879	100	4,500	8,988	8,988	5,700	-	-
418101	Blink Station Revenue	-	65	-	231	250	340	-	-
461000	Interest	292	1,744	-	-	-	-	-	-
OTHER REVENUE		292	1,809	-	231	250	340	-	-
	Transfers In - 500 ARPA	-	-	23,245	-	-	-	-	-
TRANSFERS IN		-	-	23,245	-	-	-	-	-
RESTRICTED REVENUES		21,189	20,251	47,460	20,399	25,458	27,755	-	-
GENERAL FUND UNRESTRICTED REVENUE SHARE									
	Department Share (1.0% FYs 23-25)	48,295	28,310	28,130	31,180	32,378	166,211	-	-
	FY 21 Additional Unrestricted Revenue	-	7,584	-	-	-	-	-	-
	Water Fund Transfer In	-	338,863	344,600	-	344,600	167,131	-	-
TOTAL PARKS & RECREATION REVENUES		69,484	395,008	420,190	51,580	402,436	361,097	-	-
EXPENDITURES									
	PERSONNEL SERVICES	6,878	312,529	262,313	177,110	221,387	251,183	-	-
FTE				1.2		1.2	1.1	0.0	0.0
	MATERIALS AND SERVICES	61,752	139,379	133,600	78,390	104,368	119,830	-	-
	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	25,000	25,000	-	4,662	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL PARKS & RECREATION EXPENDITURES		68,630	476,908	420,913	255,500	330,418	371,013	-	-
CHANGE IN FUND BALANCE		854	(81,900)	(723)	(203,920)	72,019	(9,915)	-	-
UNAPPROPRIATED:									
ENDING DEPARTMENT BALANCE		19,799	(62,100)	(38)	(266,020)	9,918	3	-	-
CARRY FORWARD/(GENERAL FUND RESERVES SUPPORT)									
*Unaudited									

Figure 28: Parks & Recreation Department Expense Detail

PARKS & RECREATION SUBFUND 452: DEPARTMENT EXPENSE DETAIL									
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
				Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
110000	Salaries	4,631	210,304	167,024	119,867	149,834	161,619	-	-
210000	Employee Benefits	750	43,100	37,054	21,832	27,290	26,363	-	-
220000	Payroll Taxes	377	15,106	14,537	9,005	11,256	14,014	-	-
230000	Retirement	1,119	44,019	43,698	26,405	33,007	49,187	-	-
	PERSONNEL SERVICES	6,878	312,529	262,313	177,110	221,387	251,183	-	-
	<i>FTE</i>			1.2		1.2	1.1	-	-
300101	Fourth of July	-	13,243	12,990	960	960	7,140	-	-
300102	Concerts in the Park	-	4,440	6,700	4,200	5,060	8,450	-	-
300107	Chili Cookoff	-	321	1,020	2,829	2,829	3,060	-	-
300108	National Night Out	-	988	1,520	1,622	1,622	3,670	-	-
300110	Noodles & Doodles Volunteer Recog	528	1,472	1,720	1,676	1,700	2,450	-	-
300111	Ice Cream Social	469	608	2,210	5,633	7,500	10,200	-	-
300116	Garlic Festival	-	1,925	8,750	9,942	9,942	15,300	-	-
300117	Clean Up Day	6,221	3,794	10,150	8,365	16,731	17,340	-	-
300119	Jingle	1,135	550	890	1,850	1,850	1,900	-	-
300120	North Plains Event Association	1,750	2,450	8,500	211	8,500	24,000	-	-
310000	Utilities - Jessie Mays	10,800	14,129	-	-	-	-	-	-
320000	Utilities - Vet Park	-	690	1,000	1,641	1,800	-	-	-
330000	Professional Services	26,716	53,273	10,150	9,724	10,000	10,200	-	-
330109	Prof Srv - Landscaping	-	-	-	14,349	18,000	-	-	-
340000	Repairs and Maintenance	6,146	15,840	10,150	10,052	11,000	-	-	-
340001	Jesse Mays Repairs	346	4,353	-	-	-	-	-	-
340002	Veteran's Park Brick Engraving	-	2,543	-	75	75	-	-	-
340200	Fleet Maintenance	-	-	-	737	800	-	-	-
610000	Supplies	7,172	17,488	15,230	3,272	5,000	15,300	-	-
610224	Fuel	470	1,273	810	923	1,000	820	-	-
621000	Insurance	-	-	-	329	329	-	-	-
	MATERIALS AND SERVICES	61,752	139,379	91,790	78,390	104,368	119,830	-	-
700000	Equipment	-	-	-	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
810419	Transfers Out - 419 F&A	-	-	32,425	-	32,425	-	-	-
	Transfers Out - 131 - NPPF Donations	-	25,000	-	-	-	-	-	-
	TRANSFERS OUT	-	25,000	32,425	-	32,425	-	-	-
	Contingency	-	-	-	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
PARKS & RECREATION TOTAL		68,630	476,908	386,528	255,500	358,180	371,013	-	-

Community Development

Department Overview:

Community Development encompasses planning, business and economic development, and urban renewal activities. Community development activities are funded primarily through the General Fund, the Water Fund, and development fees, some grant funds, and additional support from the Urban Renewal Agency fund.



The final buildout of the Brynhill Neighborhood in 2025 and 2026 marks the end of significant development approval and buildable residential areas in the City of North Plains. As such, the department is already realizing a dramatic slowdown in planning and land use approval work. Along with that slowdown in work flow, the flow of land use review and design review fees from development has slowed dramatically as well.

To respond to this very different workload need and revenue loss, and consistent with new City Council Budget Priorities, the department will shed one FTE job position starting July 1, 2025 at the start of the biennium. Remaining planning staff will be refocused on more Urban Renewal Agency-related activities with an emphasis on revitalization and enhancement of the Glencoe and Downtown/Commercial Street corridors economies. Seeing through the development of a grocery/"anchor" for the Glencoe commercial area will be a priority in the 2025-2027 biennium as well.

Long-range planning for North Plains will continue as City Council determines the best growth choice for the community, likely earlier in FY2026. Concept planning for any UGB expansion decision will occur with an existing Oregon Department of Transportation & Growth Management (TGM) grant for North Plains.

Accomplishments over the previous biennium:

- Hired the City's first ever assistant planner.
- Continue to assist the City guide through a change in Urban Growth Boundary expansion direction with a multi-month "Re-Look" committee process that welcomed an array of perspectives and approaches to community input.
- Navigated an evolving, new Federal Emergency Management Agency floodplain protection regulatory framework to ultimately put North Plains in compliance with new regulations.
- Updated the City's sign code.

Upcoming projects with the next biennium:

- Concept planning the UGB expansion, with major emphasis on proper development for employment lands
- Continuing the development of a full interactive GIS database to benefit all City departments.
- Urban Renewal Agency substantial amendment to update the plan, including significant citizen input effort, as well as extend the district "sunset date" to continue projects beyond 2026.

The department is projected to receive a **2.0%** share of General Fund Unrestricted Revenues in the FY25-27 biennium.

Department Staffing Level: 0.4 FTEs

Figure 29: Community Development Department Budget Summary

COMMUNITY DEVELOPMENT SUBFUND 465: DEPARTMENT SUMMARY									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL	ACTUAL*	Actuals as of		Year-End	25-27	25-27	25-27
		2020-21	2021-23	Budget	3/31/2025	Estimate	Proposed	Approved	Adopted
	Unreserved: General Fund Allocation	3,000	-	-	-	-	-	-	-
	Unreserved: Balance Carried Forward	-	93,399	12,730	63,234	63,234	(61,571)	(61,571)	(61,571)
OPENING DEPARTMENT BALANCE		3,000	93,399	12,730	63,234	63,234	(61,571)	(61,571)	(61,571)
REVENUES									
RESTRICTED REVENUES									
441419	LU Permits Residential Type I	59,972	198,676	187,241	291,906	292,000	20,300	20,300	20,300
441420	Engr Plan Rev Fees Residential	256,934	276,517	169,516	73,851	74,000	30,450	30,450	30,450
441421	LU Permits Industrial Type I	-	-	-	858	858	-	-	-
441422	Engr Plan Rev Fees Industrial	-	-	-	5,000	5,000	-	-	-
441423	LU Permits Commercial Type I	-	-	-	-	-	-	-	-
441424	Engr Plan Rev Fees Commercial	-	5,200	7,100	-	-	5,000	5,000	5,000
441426	Engr Plan Rev Fees Parks/Trails	-	3,500	-	24,995	24,995	-	-	-
450465	LU Planning Type II-IV Resid	33,275	37,777	31,830	17,369	18,000	8,120	8,120	8,120
450466	LU Planning Type II-IV Industr	-	7,280	10,873	5,408	5,408	4,568	4,568	4,568
450467	LU Planning Type II-IV Commerc	-	7,800	8,155	12,043	12,043	4,060	4,060	4,060
454000	Development Fee Surcharge	-	162,742	203,000	337,508	340,000	7,675	7,675	7,675
LICENSES, PERMITS, FEES		350,181	699,491	617,715	768,939	772,304	80,172	80,172	80,172
431003	Grants - Planning (DLCD)	1,000	521	-	-	-	-	-	-
431000	CARES Act Business Grant	139,439	-	-	-	-	-	-	-
GRANTS AND DONATIONS		140,439	521	-	-	-	-	-	-
455000	Credit Card Convenience Fee	-	4,063	6,150	5,807	6,996	1,000	1,000	1,000
461000	Interest	378	16	-	-	1,273	-	-	-
	URA Reimbursement for Services	83,831	182,312	330,020	-	330,020	340,302	340,302	340,302
OTHER REVENUE		84,209	186,391	336,170	5,807	338,289	341,302	341,302	341,302
820500	Transfers In - ARPA	-	-	54,020	-	-	-	-	-
820112	Transfers In - Transpo SDC	-	10,400	-	-	-	-	-	-
820211	Transfers In - Water SDC	-	73,504	-	-	-	-	-	-
820130	Transfers In - TDT	-	99,487	-	-	-	-	-	-
820131	Transfers In - Parks Capital	-	34,146	-	-	-	-	-	-
TRANSFERS IN		-	217,537	54,020	-	-	-	-	-
RESTRICTED REVENUES		574,829	1,103,941	1,007,904	774,745	1,110,593	421,474	421,474	421,474
GENERAL FUND UNRESTRICTED REVENUE SHARE									
	Department Share (2.5% 23-25)	38,189	25,737	70,326	-	80,945	70,728	70,728	70,728
	FY 21 Additional Unrestricted Revenue	-	-	-	-	-	-	-	-
	Water Fund Transfer In	-	-	143,400	-	143,400	244,000	244,000	244,000
TOTAL COMMUNITY DEVELOPMENT REVENUES		613,018	1,129,678	1,221,630	774,745	1,334,938	736,202	736,202	736,202
EXPENDITURES									
FTE	PERSONNEL SERVICES	87,999	431,153	773,031	703,061	779,000	425,460	425,460	425,460
				1.2	-	1.2	0.4	0.4	0.4
	MATERIALS AND SERVICES	434,620	728,689	472,150	617,504	651,559	211,565	211,565	211,565
	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	-	29,183	-	29,183	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES		522,619	1,159,843	1,274,364	1,320,565	1,459,742	637,025	637,025	637,025
CHANGE IN FUND BALANCE		90,399	(30,165)	(52,735)	(545,820)	(124,804)	99,177	99,177	99,177
UNAPPROPRIATED:									
ENDING DEPARTMENT BALANCE		93,399	63,234	(40,005)	(482,586)	(61,571)	37,606	37,606	37,606
CARRY FORWARD/(GENERAL FUND RESERVES SUPPORT)									
*Unaudited									

Figure 30: Community Development Department Expense Detail

COMMUNITY DEVELOPMENT SUBFUND 465: DEPARTMENT EXPENSE DETAIL									
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
				Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
110000	Salaries	56,813	298,220	517,837	486,838	520,000	291,413	-	-
210000	Employee Benefits	17,089	37,804	60,181	52,697	61,000	30,560	-	-
220000	Payroll Taxes	3,533	21,983	59,422	36,597	60,000	25,256	-	-
230000	Retirement	10,564	73,146	135,591	126,929	138,000	78,231	-	-
	PERSONNEL SERVICES	87,999	431,153	773,031	703,061	779,000	425,460	-	-
	FTE			1.2		1.2	0.4	0.0	0.0
300000	Education and Training	(3,738)	2,177	5,480	-	-	5,080	-	-
330000	Prof Svc- Current Planning	96,817	102,047	8,000	6,241	7,000	44,722	-	-
330100	Prof Svc- Attorney	4,793	20,619	40,600	33,883	40,823	20,300	-	-
330102	Prof Svc-Software	-	19,017	32,000	27,102	30,000	21,000	-	-
330110	Prof Svc- Engineering	115,043	302,030	261,360	299,544	315,000	35,450	-	-
330117	Prof Svc- Long Range Planning	82,841	248,450	100,000	178,937	180,000	45,000	-	-
330120	Prof Svc-City Engineer Admin	-	10,263	4,500	19,742	23,786	20,000	-	-
350000	Agency Memberships	-	405	2,100	1,800	2,169	2,100	-	-
360000	Advertising	905	3,312	3,110	2,309	2,782	2,913	-	-
360001	Small Business COVID Grant Expend	137,960	-	-	-	-	-	-	-
361000	Economic Development Planning	-	20,251	15,000	47,800	50,000	15,000	-	-
610000	Supplies	-	117	-	146	200	-	-	-
	MATERIALS AND SERVICES	434,620	728,689	472,150	617,504	651,559	211,565	-	-
810419	Transfers Out - 419 F&A	-	-	29,183	-	29,183	-	-	-
	TRANSFERS OUT	-	-	29,183	-	29,183	-	-	-
	Contingency	-	-	-	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT TOTAL EXPENSES		522,619	1,159,843	1,274,364	1,320,565	1,430,559	637,025	-	-

*Unaudited

Street, Transportation and Storm Drain Fund 111

Department Overview

This fund, commonly and interchangeably referred to as the Street Department or Street Fund, is responsible for streets maintenance and their rights-of-way within the city limits. The department has two core functions: operations and capital improvements.



Operations: The Street Fund repairs and maintains more than 20 centerline miles of streets within the City Limits. Street operating activities include street lighting, power costs and maintenance activities, traffic control sign repair and installation, weed control in rights-of-way, snow and ice control, signage improvements, and pothole patching. Street sweeping is done by Clean Water Services (once a month). Public works also performs leaf pickup in the fall. Street light repair and maintenance is managed through a third-party contract. The City also contracts with an external engineering firm to provide GIS, inspection, and general engineering support. Funding comes primarily from Federal, State and local (county) fuel taxes, grants, and the Transportation Utility Fee (TUF).

Capital Improvements: Capital projects are funded through systems development charges from new development, cash contributions from developers, State and Federal fuel taxes, TUF, loans, and grants. The Transportation System Plan (TSP), adopted in 2019, identifies the long-term project needs for motor vehicles, bicycles, and pedestrians.

Accomplishments over the previous biennium:

- Completed 313th Avenue street and utility improvements
- Completed Commercial Street sidewalk upgrades
- Oversight of North Avenue improvements funded by the Brynhill development
- Supported Washington County's ADA upgrades on West Union as well as sidewalk and roadway improvements on Glencoe Road north of Commercial

Upcoming projects with the next biennium:

- Completion of North Avenue improvements between Gordon Road and Glencoe/Shadybrook
- Shift from capital improvement projects to street preservation and shovel-ready projects that meet annual Small City Allotment (SCA) requirements
- Development of a citywide sidewalk and ADA ramp maintenance plan
- Begin update of the City's Transportation System Plan
- Upgrade to a more robust asset and project management system with integrated GIS mapping

Fund Staffing Level: 2.4 FTEs

Figure 31: Street, Transportation & Storm Drain Fund (111) Detailed Budget

STREET, TRANSPORTATION & STORM DRAIN FUND 111									
		CURRENT BIENNIUM 2023-25			2025-2027 Biennium				
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
OPENING FUND BALANCE		466,446	1,201,081	1,028,099	1,330,769	1,330,769	1,555,608	-	-
REVENUES									
435003	TUF	37,300	197,864	307,500	366,938	385,000	408,408	-	-
435004	Fuel Tax Local	64,437	-	-	-	-	-	-	-
LICENSES, PERMITS, FEES		101,736	197,864	307,500	366,938	385,000	408,408	-	-
435001	Gas Tax - State	247,644	518,422	548,560	531,861	590,956	608,680	-	-
435002	Gas Tax - County	9,832	22,042	23,294	19,581	21,757	22,855	-	-
435100	Vehicle Reg Fees-Wash Co	60,465	116,970	116,360	102,329	113,699	119,455	-	-
	Washington County - North Avenue	350,000	-	-	-	-	-	-	-
INTERGOVERNMENTAL		667,941	657,435	688,213	653,771	726,412	750,990	-	-
431110	Grants	150,000	-	500,000	-	-	500,000	-	-
440000	Miscellaneous	-	1,369	1,430	11,258	11,258	11,821	-	-
461000	Interest	5,935	34,721	28,044	-	107,771	40,519	-	-
462100	EV Charging Station Revenue	-	51	400	-	100	400	-	-
OTHER REVENUES		155,935	36,141	529,875	11,258	119,129	552,740	-	-
820111	Transfers In - Gen Fund - Grants	-	-	-	-	-	-	-	-
820110	Transfers In - Gen Fund - Recology	10,000	20,000	20,000	-	20,000	20,000	-	-
TRANSFERS		10,000	20,000	20,000	-	20,000	20,000	-	-
TOTAL REVENUES		935,612	911,440	1,545,588	1,031,967	1,250,541	1,732,138	-	-
EXPENDITURES									
110000	Salaries	88,359	134,757	158,180	162,766	180,852	357,131	-	-
210000	Employee Benefits	17,086	24,827	34,522	35,306	39,229	74,116	-	-
220000	Payroll Taxes	7,001	10,134	13,773	12,145	13,494	30,958	-	-
230000	Retirement	20,218	29,122	41,400	34,875	38,750	107,112	-	-
	Personnel Services	132,664	198,840	247,875	245,093	272,325	569,318	-	-
FTE				1.3		1.3	2.4	-	-
	Education and Training	-	-	-	-	-	10,200	-	-
310000	Utilities	772	1,690	2,800	1,641	1,824	-	-	-
330000	Professional Services	125,245	121,476	137,500	146,872	163,191	51,000	-	-
330102	Prof Srv - Software	-	9,340	-	24,962	26,000	25,500	-	-
330109	Prof Srv - Landscaping	-	-	-	10,229	11,366	-	-	-
	Prof Srv-Engineering	-	-	-	-	-	250,000	-	-
	Pavement Management Update	-	-	-	-	-	50,000	-	-
340000	Repairs and Maintenance	749	6,122	2,030	14,315	15,000	40,800	-	-
340200	Fleet Maintenance	-	-	-	4,804	5,000	10,200	-	-
360000	Advertising	130	394	2,030	-	-	-	-	-
610000	Supplies	5,154	8,925	16,240	13,799	15,332	4,080	-	-
	Small Tools & Equipment	-	-	-	-	-	10,200	-	-
	Uniforms	-	-	-	-	-	2,550	-	-
610224	Fuel	1,879	5,398	11,116	3,740	4,156	4,080	-	-
621000	Insurance	4,273	12,027	22,330	8,957	9,953	-	-	-
640000	Street Lights	32,774	86,389	108,000	69,685	80,000	112,200	-	-
	Materials and Services	170,976	251,760	302,046	299,006	331,822	570,810	-	-
770000	Capital equipment	-	72,093	90,000	41,408	46,009	102,000	-	-
770103	Street Projects	17,242	550	65,000	626	696	50,000	-	-
770104	Wasco Street Oil	-	-	10,000	-	-	-	-	-
770105	Commercial St West of 318th	3,926	-	-	-	-	-	-	-
770107	Sidewalks	7,919	-	11,000	-	-	-	-	-
770108	Pave Commercial Street - Grant	163,886	-	-	-	-	-	-	-
	313th Ave Improvements (South)	-	-	250,000	250,000	250,000	-	-	-
	Commercial Street Infill Sidewalks	-	-	250,000	-	-	10,000	-	-
	Main Street Improvements	-	-	-	-	-	250,000	-	-
	East Hillcrest Overlay	-	-	-	-	-	430,000	-	-
	Commercial & 314th ADA Improvements	-	-	-	-	-	42,000	-	-
	Library & Annex Sidewalk Improvements	-	-	-	-	-	58,000	-	-
	Wascoe Improvements at Main	-	-	-	-	-	85,000	-	-
	Capital Outlay	192,972	72,643	676,000	292,034	296,705	1,027,000	-	-
STREET DEPT TOTAL		496,612	523,244	1,225,921	836,133	900,851	2,167,128	-	-
	Transfers Out - Buildings & Grounds	-	-	-	-	-	138,210	-	-
810009	Transfers Out - Veh Res	1,000	2,000	60,000	-	60,000	40,000	-	-
810419	Transfers Out - 419 F&A	-	-	64,851	-	64,851	-	-	-
	Transfers Out - Fee In Lieu	33,365	-	-	-	-	-	-	-
	Transfers Out - Local Fuel Tax One-Time	-	35,929	-	-	-	-	-	-
	Transfers Out - Cottage Street Grant	-	50,000	-	-	-	-	-	-
	Transfers Out - Local Fuel Tax Unrestrict	-	170,579	-	-	-	-	-	-
	Transfers	34,365	258,508	124,851	-	124,851	178,210	-	-
TOTAL EXPENDITURES		530,977	781,752	1,350,771	836,133	1,025,702	2,345,338	-	-
NET BEFORE CONTINGENCY		404,635	129,688	194,817	195,835	224,839	(613,200)	-	-
999000	Contingency	-	-	30,000	-	-	50,000	-	-
CHANGE IN FUND BALANCE		404,635	129,688	164,817	195,835	224,839	(663,200)	-	-
UNAPPROPRIATED:									
RESERVE FOR FUTURE EXPENDITURE		871,081	1,330,769	1,192,916	1,526,604	1,555,608	892,408	-	-
*Unaudited									

Water Fund 210

Department Overview

The Water Department is responsible for supplying residents and businesses with clean and safe water, along with adequate flow for fire safety. The city's water is supplied by the Joint Water Commission, via a 16" pipeline from Hillsboro. The Water System Master Plan was adopted in 2019. Water rates were studied in early 2023 for a new rate structure in FY2024. The department has two core functions: operations and capital improvements.



Operations: Public Works maintains over 23 miles of waterlines and provides service to more than 1,700 customers. The system includes two reservoirs (1 MG and 2 MG), two pump stations, SCADA controls, pressure-reducing valves, 185 fire hydrants, and more than 800 mainline valves. Each year, the City delivers over 148 million gallons of water.

As Tualatin Valley Water District (TVWD) steps back from regular operational support due to other District obligations, the City is taking over key programs like valve exercising, hydrant inspections, and system flushing. This shift requires investment in staffing and equipment.

To meet these needs, a full-time Operations Technician focused on water is being added. This role handles daily service requests, utility locates, SCADA monitoring, and facility checks. It also frees up the Water Distribution Lead, who will take over as the system's Direct Responsible Charge (DRC) from TVWD. The Water Lead will focus on compliance, plan reviews, the cross-connection program, and required state and federal reporting, along with supervising and training water personnel.

Capital Improvements: Capital Improvement projects planned for the water system during this biennium include waterline upsizing's, Aquifer Storage and Recovery (ASR) design evaluation, as well as design evaluation for arsenic treatment and removal for an old City well to provide a backup water supply.

Accomplishments over the previous biennium:

- Achieved *Outstanding Performer* designation during the 2024 Water System Survey
- Completed inspections and cleanings of both reservoirs
- Launched and completed flushing and valve maintenance program
- Created and filled a Water Distribution Lead position
- Completed the ASR Feasibility Study

Upcoming projects with the next biennium:

- Evaluate ASR implementation options and enhance seismic and security infrastructure at key sites
- Replace and upsize aging waterlines
- Expand staff education and training
- Upgrade to a more robust asset and project management system with integrated GIS mapping (in conjunction with Streets upgrade)

Fund Staffing Level: 4.2 FTEs

Figure 32: Water Fund (210) Detailed Budget

WATER FUND 210									
Acct Description		ACTUAL 2020-21	ACTUAL* 2021-23	CURRENT BIENNium 2023-25			2025-2027 Biennium		
				Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
OPENING FUND BALANCE		1,285,245	1,960,564	3,011,738	3,580,485	3,580,485	4,457,636	-	-
REVENUES									
431000	Grants	-	1,147	30,000	83,973	83,973	10,000	-	-
440000	Miscellaneous	15,025	332	500	-	-	500	-	-
444000	Water Usage Fees & Fines	1,466,748	3,217,711	3,587,000	3,363,475	3,600,000	3,874,500	-	-
444100	New Structure Connection Fees	-	114,245	218,000	139,167	175,000	46,410	-	-
444200	Account Collections Revenue	-	327	-	379	379	500	-	-
461000	Interest	13,221	101,714	62,517	-	350,464	190,000	-	-
	Transfer In - Water SDC	-	-	431,000	-	431,000	-	-	-
840000	Loan Proceeds	2,755,129	1,466,510	-	-	-	-	-	-
TOTAL REVENUES		4,250,124	4,901,985	4,329,017	3,586,995	4,640,816	4,121,910	-	-
EXPENDITURES									
110000	Salaries	383,100	483,267	398,893	440,268	530,443	883,776	-	-
210000	Employee Benefits	64,630	75,960	71,625	88,509	106,637	192,928	-	-
220000	Payroll Taxes	30,670	37,389	39,588	33,109	39,891	76,641	-	-
230000	Retirement	88,265	109,903	104,446	97,367	117,310	270,783	-	-
	Personnel Services	566,665	706,519	614,552	659,254	794,282	1,424,128	-	-
	FTE			3.1		3.1	4.2	-	-
300000	Education and Training	1,188	3,372	12,000	10,654	12,000	10,200	-	-
310000	Utilities	12,091	33,605	32,000	46,249	50,000	-	-	-
330000	Professional Services	77,794	228,479	283,750	194,802	205,000	204,000	-	-
	Prof Serv-Engineering	-	-	-	-	-	135,000	-	-
330102	Prof Srv-Software	-	12,259	21,000	32,177	34,000	40,000	-	-
330103	Prof Srv - IT	-	43	6,000	-	-	-	-	-
330104	Prof Srv- Printing	10,243	24,583	16,000	19,267	21,000	20,400	-	-
330109	Prof Srv - Landscaping	-	-	-	3,461	4,000	-	-	-
330111	Prof Srv- Meter Reading	14,741	32,554	34,500	34,690	36,000	40,800	-	-
330112	Prof Srv- Water Analysis	1,916	5,119	5,000	3,180	4,000	5,100	-	-
330113	Prof Srv- Tank Cleaning	5,177	10,872	20,000	8,000	10,000	5,100	-	-
330114	Prof Srv- Leak Detection	4,830	-	16,000	-	-	15,300	-	-
330116	Prof Srv- Valve Replacement	-	-	-	320	320	-	-	-
330117	Prof Srv- Operational Support	-	-	-	43,533	50,000	-	-	-
340000	Repairs and Maintenance	14,633	32,844	50,000	33,671	41,000	76,500	-	-
340100	Building Maint	-	121	4,000	695	1,000	-	-	-
340200	Fleet Maintenance	-	-	-	1,963	2,000	15,300	-	-
350000	Agency Memberships	2,107	2,842	5,000	1,745	2,000	2,550	-	-
370000	Conservation Rebates	-	660	-	420	600	1,020	-	-
510000	Meals & Entertainment	-	55	-	154	154	-	-	-
610000	Supplies	7,323	11,677	30,400	11,918	16,000	4,080	-	-
610001	Safety Supplies	2,207	3,804	4,000	2,253	3,000	2,550	-	-
610002	Small Tools & Equipment	1,829	4,397	4,400	5,725	7,000	15,300	-	-
610003	Uniforms	697	2,180	3,000	4,223	5,100	2,550	-	-
610224	Fuel	7,066	19,288	10,000	14,100	18,000	15,300	-	-
610600	Water Purchase	243,123	624,231	669,000	731,730	836,262	910,000	-	-
621000	Insurance	28,434	36,941	75,000	39,199	50,000	76,500	-	-
630000	New Water Service Materials	19,796	78,243	59,000	54,296	67,000	-	-	-
800000	Bad debt (sent to collections)	-	-	9,000	-	500	5,100	-	-
800500	Special Payments	-	75	-	-	-	-	-	-
	Materials and Services	455,197	1,168,244	1,369,050	1,298,425	1,475,936	1,602,650	-	-
770000	Capital Equipment	2,195	52,755	125,000	3,902	5,000	200,000	-	-
770005	Meter Replacement	-	960	10,000	-	300	51,000	-	-
770006	Pump Station	-	835	14,000	9,078	10,000	500,000	-	-
770001	Water Tank Project	2,530,748	779,961	-	-	-	-	-	-
	JM Park Perimeter/309/311th	-	-	113,700	146	146	250,000	-	-
	Seismic Resiliency	-	-	-	-	-	500,000	-	-
	Main Replace & Upsize	-	-	-	-	-	200,000	-	-
	Capital Outlay	2,532,943	834,511	262,700	13,126	15,446	1,701,000	-	-
WATER DEPT TOTAL		3,554,805	2,709,274	2,246,302	1,970,804	2,285,664	4,727,778	-	-
500500	Debt Service - SDW Loan	-	-	-	-	-	-	-	-
	Debt Service - Biz Oregon Tank	-	-	500,000	310,413	620,000	620,000	-	-
	Debt Service	-	-	500,000	310,413	620,000	620,000	-	-
810009	Transfers Out - Veh Res	20,000	40,000	130,000	-	130,000	50,000	-	-
	Transfers Out - General Fund	-	338,863	488,000	-	488,000	1,206,421	-	-
810419	Transfers Out - 419 F&A	-	185,608	240,000	-	240,000	-	-	-
	Transfers Out - Building & Grounds	-	-	-	-	-	400,000	-	-
	Transfers	20,000	564,471	858,000	-	858,000	1,656,421	-	-
TOTAL EXPENDITURES		3,574,805	3,273,745	3,604,302	2,281,218	3,763,664	7,004,199	-	-
NET BEFORE CONTINGENCY		675,319	1,628,240	724,715	1,305,777	877,152	(2,882,289)	-	-
999000	Contingency	-	8,320	200,000	-	-	200,000	-	-
CHANGE IN FUND BALANCE		675,319	1,619,920	524,715	1,305,777	877,152	(3,082,289)	-	-
UNAPPROPRIATED:									
RESERVE FOR FUTURE EXPENDITURE		1,960,564	3,580,485	3,536,453	4,886,262	4,457,636	1,375,347	-	-
*Unaudited									

Jessie Mays Community Center Fund 310

Department Overview:

The Jessie Mays Community Center Fund was created new for the 2023-2025 biennium to budget more appropriately and track the expenditures necessary to run the Jessie Mays Community Center and Park. The Department operates as an enterprise fund, meaning the revenues available to the main community hall as well as the outdoor park pavilion should be sufficient to pay for staff time, operations and maintenance, and capital improvements necessary to maintain the facility. Appropriate staff allocations from Parks and Recreation and Finance and Administration will be attributed to this department.

Substantial improvement to the audio/video system is being planned with the Metropolitan Area Communications Commission (MACC) and Tualatin Valley Community Television (TVCTV). After receiving a sizeable return of funds from the State of Oregon in early 2025, the funds were reserved in the Jessie Mays Fund to partner with MACC and TVCTV on a potential grant to cover an audio-visual setup overhaul to modernize meetings and event technology at the facility.

The North Plains Parks Foundation with the North Plains Parks Board are planning a renovation to the kitchen in the Jessie Mays Hall, in order to expand its useability for City events as well as hall rentals. Both are planned to happen during the 2025-2027 biennium.

Fund Staffing Level: 0.3 FTEs

Figure 33: Jessie Mays Community Center Fund (310) Detailed Budget

JESSIE MAYS COMMUNITY CENTER FUND 310									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL 2021-23	Actuals as of Budget	3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
	Restricted: AV Improvements	-	-	-	-	-	60,667	-	-
	Unrestricted: General Fund Allocation	-	-	5,000	5,000	5,000	-	-	-
	Unrestricted: Balance Carried Forward	-	-	-	-	-	-	-	-
OPENING DEPARTMENT BALANCE		-	-	5,000	5,000	5,000	60,667	-	-
REVENUES									
RESTRICTED REVENUES									
440000	Miscellaneous Revenue	-	-	1,000	60,667	60,667	1,000	-	-
462000	Jessie Mays Hall Rentals	-	-	42,500	11,893	14,000	33,000	-	-
	LICENSES, PERMITS, FEES	-	-	43,500	72,560	74,667	34,000	-	-
	INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
431000	Grants General	-	-	3,000	2,820	2,820	60,000	-	-
464000	Donations	-	-	500	-	-	500	-	-
	GRANTS AND DONATIONS	-	-	3,500	2,820	2,820	60,500	-	-
461000	Interest	-	-	75	-	524	-	-	-
	OTHER REVENUE	-	-	75	-	524	-	-	-
	Transfers In - Parks & Recreation	-	-	-	-	68,271	-	-	-
820500	Transfers In - ARPA	-	-	25,000	-	-	-	-	-
	TRANSFERS	-	-	25,000	-	68,271	-	-	-
TOTAL JESSIE MAYS CENTER REVENUES		-	-	72,075	75,380	146,282	94,500	-	-
EXPENDITURES									
110000	Salaries	-	-	33,822	34,209	39,096	26,041	-	-
210000	Employee Benefits	-	-	6,786	8,019	9,165	2,559	-	-
220000	Payroll Taxes	-	-	3,450	2,539	2,902	2,257	-	-
230000	Retirement	-	-	8,850	7,556	8,635	7,708	-	-
	PERSONNEL SERVICES	-	-	52,909	52,324	59,799	38,565	-	-
FTE				0.3		0.3	0.3	-	-
310000	Utilities - Jessie Mays	-	-	17,000	11,836	13,527	-	-	-
330000	Professional Services	-	-	2,000	6,596	7,538	2,000	-	-
340001	Jesse Mays Repairs	-	-	4,100	3,440	3,932	-	-	-
360000	Advertising	-	-	-	-	-	-	-	-
610000	Supplies	-	-	2,100	1,329	1,519	2,100	-	-
610224	Fuel	-	-	810	-	-	-	-	-
621000	Insurance	-	-	-	3,305	3,777	-	-	-
	MATERIALS AND SERVICES	-	-	26,010	26,506	30,293	4,100	-	-
770000	Facility Improvements	-	-	-	-	-	120,000	-	-
	CAPITAL OUTLAY	-	-	-	-	-	120,000	-	-
	Transfer Out - Buildings & Grounds	-	-	-	-	-	19,380	-	-
	TRANSFERS OUT	-	-	-	-	-	19,380	-	-
	Contingency	-	-	-	-	-	-	-	-
	CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL JESSIE MAYS CENTER EXPENDITURES		-	-	78,919	78,830	90,091	182,045	-	-
CHANGE IN FUND BALANCE		-	-	(6,844)	(3,450)	56,190	(87,545)	-	-
UNAPPROPRIATED:									
ENDING FUND BALANCE		-	-	(1,844)	1,550	61,190	(26,878)	-	-
CARRY FORWARD/(GENERAL FUND RESERVES SUPPORT)									

CAPITAL PROJECTS FUNDS

Funds for dedicated revenues and expenses in the course of maintaining and expanding City capital facilities, such as roads, paths, parks, and water infrastructure. Most project funds are capitalized primarily through SDCs, although there are some grant revenues for certain projects.

There are seven active Capital Funds and one retired Capital Fund as of the 2025-2027 biennium:

1. Transportation SDC Fund 112
2. Street Fee-In-Lieu Fund 114
3. Transportation Bond Fund 115
4. Transportation Development Tax Fund 130
5. Parks Capital Fund 131
6. Water SDC Fund 210
7. Public Works Building Fund 620
8. Transportation Impact Fee Fund 132 (Retired)

Transportation System Development Charge (SDC) Fund 112

This fund collects the City's Transportation SDCs on building activity for the construction of new or expanded vehicle capacity projects. Eligible projects come from the City's Transportation Master Plan. With the UGB growth, the TSDC fund will contribute to an update to the Transportation Master Plan and any associated SDC updates.

Figure 34: Transportation SDC Fund (112) Detailed Budget

TRANSPORTATION SDC FUND 112									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
OPENING FUND BALANCE		451,425	494,042	750,463	892,525	892,525	500,010	-	-
REVENUES									
445000	SDCs	41,148	396,808	654,875	1,006,180	1,006,180	31,668	-	-
431110	Grants	-	-	-	-	-	-	-	-
461000	Interest	3,531	25,345	51,431	-	78,667	39,725	-	-
	Transfer in	-	-	-	-	-	-	-	-
	REVENUES	44,679	422,153	706,305	1,006,180	1,084,847	71,393	-	-
TOTAL RESOURCES		496,104	916,194	1,456,768	1,898,705	1,977,372	571,403	-	-
EXPENDITURES									
	SDC Refund (Public Improvem	-	-	-	-	452,781	-	-	-
	CIP Update	-	-	20,000	-	-	25,000	-	-
770103	SDC Study	2,063	13,269	7,500	-	-	10,000	-	-
	Capital Outlay	2,063	13,269	27,500	-	-	35,000	-	-
	Transfers Out - Transpo Bond	-	-	600,000	-	600,000	-	-	-
	Transfers Out - PW Building	-	-	200,000	-	384,334	5,556	-	-
810419	Transfers Out - 419 F&A	-	-	55,051	-	40,247	4,152	-	-
810465	Transfers Out - 465 Comm De	-	10,400	-	-	-	-	-	-
	Transfers Out	-	10,400	855,051	-	1,024,581	9,707	-	-
TOTAL EXPENDITURES		2,063	23,669	882,551	-	1,477,362	44,707	-	-
NET BEFORE CONTINGENCY		494,042	892,525	574,217	1,898,705	500,010	526,696	-	-
	Contingency	-	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE		42,616	398,484	(176,246)	1,006,180	(392,515)	26,686	-	-
UNAPPROPRIATED:									
	RESERVE FOR FUTURE EXPENDITURE	494,042	892,525	574,217	1,898,705	500,010	526,696	-	-
*Unaudited								-	-

Street Fee-In-Lieu (FIL) Fund 114

This fund accounts for fee-in-lieu payments made by property owners for transportation facility improvements rather than putting those improvements in place themselves. Funds are therefore dedicated to very specific improvements for which the fee was paid. Street fees in lieu were formerly reported in the Street Fund and were moved to a separate fund in FY21 for clarity of accounting.

Figure 35: Street Fee-In-Lieu Fund (114) Detailed Budget

STREET FEE-IN-LIEU FUND 114									
				CURRENT BIENNIUM 2023-25			2023-2025 Biennium		
		ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
Acct	Description								
OPENING FUND BALANCE		-	33,614	170,393	174,011	174,011	357,644	-	-
REVENUES									
440000	Fee-in-lieu	-	114,642	70,000	(8,239)	(8,239)	30,000	-	-
461000	Interest	249	5,755	3,275		17,861	27,784	-	-
820111	Transfer in - Street Fund	33,365	20,000	-	-	-	-	-	-
REVENUES		33,614	140,396	73,275	(8,239)	9,622	57,784	-	-
TOTAL RESOURCES		33,614	174,011	243,668	165,772	183,633	415,427	-	-
EXPENDITURES									
	Pacific Street Sidewalks	-	-	50,000	-	-	50,000	-	-
	Capital Outlay	-	-	50,000	-	-	50,000	-	-
TOTAL EXPENDITURES		-	-	50,000	-	-	50,000	-	-
CHANGE IN FUND BALANCE		33,614	140,396	23,275	165,772	183,633	7,784	-	-
UNAPPROPRIATED:									
RESERVE FOR FUTURE EXPENDITURE		33,614	174,011	193,668	339,782	357,644	365,427	-	-
*Unaudited									

*Unaudited

Transportation Bond Fund 115

This fund accounts for the package of City Council-approved transportation projects that resulted from North Plains voters approving the passage of the local fuel tax in November of 2020. The fund also accounts for the \$6 million City Full Faith & Credit (FF&C) borrowing to pay for all fund projects, as well as the combination of local fuel tax revenue and other revenues that will be dedicated to paying debt service on that bond.

The fund will pay for nine transportation system projects during the biennium with plans for the full borrowing to be depleted, with biannual debt service remaining after the 2025-2027 biennium.

Figure 36: Transportation Bond Fund (115) Detailed Budget

TRANSPORTATION BOND FUND (115)									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
	Net Loan Proceeds	-	6,020,961	3,701,255	3,783,562	3,783,562	3,091,690	-	-
	Restricted Resources	-	-	1,105,881	962,431	962,431	1,685,577	-	-
OPENING FUND BALANCE		-	6,020,961	4,807,137	4,745,993	4,745,993	4,777,267	-	-
REVENUES									
	Local Fuel Tax	-	254,451	304,500	259,956	283,588	300,000	-	-
	Grants	-	225,000	50,000	-	-	-	-	-
	Interest	-	162,349	24,000		503,908	280,972	-	-
	Transfer in - 115 - Transpo SDC	-	200,000	600,000	-	600,000	-	-	-
	Transfer in - 111 - Local Fuel Tax	-	64,437	-	-	-	-	-	-
	Transfer in 111 - Cottage St Grant	-	50,000	-	-	-	-	-	-
	Transfer in 111 - Hillcrest Overlay	-	-	-	-	-	430,000	-	-
	Transfer in - 111 - Unrestricted	-	170,579	-	-	-	-	-	-
	Transfer in - 130 - TDT	-	163,552	1,200,000		1,200,000	-	-	-
	Transfer in - 500 ARPA	-	800,000		-	-	-	-	-
	Loan Proceeds	6,020,961	-	-	-	-	-	-	-
REVENUES		6,020,961	2,090,367	2,178,500	259,956	2,587,497	1,010,972	-	-
TOTAL RESOURCES		6,020,961	8,111,328	6,985,637	5,005,949	7,333,490	5,788,239	-	-
EXPENDITURES									
770001	NW West Union Ped Path	-	1,604,731	-	-	-	-	-	-
770002	Glencoe Rd & West Union	-	8,182	-	-	-	-	-	-
770003	Glencoe Road Sdkw&RR Imp.	-	74,492	194,554	16,709	20,000	-	-	-
770004	East Cottage Overlay	-	373,752	-	-	-	-	-	-
770005	Ghost Creek Boardwalk	-	60,572	-	-	-	-	-	-
770006	Main Street Ped Improvements	-	121,655	1,060,000	168,138	170,000	1,500,000	-	-
770007	Pacific Street Ped Improvement	-	95,035	611,232	256,024	260,000	800,000	-	-
770008	311th Ave Ped & RR Cross	-	21,624	566,767	84,632	90,000	-	-	-
770009	Jessie Mays Park Perimeter/309th	-	89,785	566,767	41,660	50,000	1,750,000	-	-
770010	309th Avenue Improvements	-	10,081	566,767	62,241	65,000	-	-	-
770011	313th Ave Ped Improvements	-	107,292	663,080	1,084,150	1,084,150	50,000	-	-
770012	Commercial St Sdkwk Glc-Main	-	83,751	-	87,688	87,688	10,000	-	-
	311th Ave Sidewalks (South)	-	-	882,000	-	-	-	-	-
	Main Street/Lennox Crossing Impr	-	-	7,500	-	-	20,000	-	-
	East Hillcrest Overlay	-	-	350,000	-	-	430,000	-	-
	Hillcrest-309th to Glencoe	-	-	-	-	-	250,000	-	-
	Misc. Project Expense	-	-	-	-	-	150,000	-	-
Capital Outlay		-	2,650,951	5,468,666	1,801,241	1,826,838	4,960,000	-	-
830000	FF&C 2021 Issue Principal	-	405,000	390,000	215,000	440,000	470,000	-	-
831000	FF&C 2021 Issue Interest	-	308,994	385,263	216,825	288,025	264,400	-	-
832000	FF&C 2021 Issue Acct Fees	-	390	780	680	1,360	1,360	-	-
Debt Service		-	714,384	776,043	432,505	729,385	735,760	-	-
TOTAL EXPENDITURES		-	3,365,335	6,244,710	2,233,746	2,556,223	5,695,760	-	-
CHANGE IN FUND BALANCE		6,020,961	(1,274,967)	(4,066,210)	(1,973,790)	31,274	(4,684,788)	-	-
UNAPPROPRIATED:									
RESERVE FOR FUTURE EXPENDITURE		6,020,961	4,745,993	740,927	2,772,204	4,777,267	92,479	-	-
	Net Loan Proceeds	-	3,783,562	-	2,628,245	3,091,690	46,561	-	-
	Restricted Resources		962,431	740,927	143,959	1,685,577	45,918	-	-
*Unaudited									

*Unaudited

Transportation Development Tax (TDT) Fund 130

This fund collects TDT fees on building activity for the construction of new or expanded vehicle capacity projects. Eligible projects are included on a list managed by the Washington County Coordinating Committee (WCCC), and additional projects can be requested through that committee. TDT rates are set by Washington County and typically increase each July. Sidewalk and collector upgrades are projects budgeted in 2025-2027 biennium – including a contribution to a Glencoe corridor circulation study – as well as contributions to the Transportation Bond Fund.

Figure 37: Transportation Development Tax Fund (130) Detailed Budget

TRANSPORTATION DEVELOPMENT TAX FUND 130									
Acct	Description			CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
		ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
	Hillsboro Schools: McKay Bridge	200,000	200,000	-	-	-	-	-	-
	Other TDT Funds	3,901,315	2,704,021	4,973,149	5,110,108	5,110,108	4,472,123	-	-
	OPENING FUND BALANCE	4,101,315	2,904,021	4,973,149	5,110,108	5,110,108	4,472,123	-	-
REVENUES									
415100	TDT	137,558	2,514,258	3,580,692	7,563	9,112	93,201	-	-
461000	Interest	27,935	167,955	90,000	-	521,311	293,491	-	-
	Bancroft Installment Principle	-	-	-	-	65,919	137,126	-	-
	Bancroft Installment Interest	-	-	-	-	29,150	53,012	-	-
	TOTAL REVENUES	165,493	2,682,213	3,670,692	7,563	596,342	576,830	-	-
EXPENDITURES									
	West Union Pedestrian Path	1,362,787	13,087	-	-	-	-	-	-
	Glencoe Circulation Study	-	-	50,000	-	-	50,000	-	-
	313th Ave Improvements (South)	-	-	500,000	-	-	-	-	-
	Main Street Improvements	-	-	-	-	-	1,250,000	-	-
	Pacific Street Improvements	-	-	700,000	-	-	2,500,000	-	-
	Capital Outlay	1,362,787	13,087	1,250,000	-	-	3,800,000	-	-
810115	Transfers Out - 115 Transpo Bond	-	200,000	1,200,000	-	1,200,000	-	-	-
810419	Transfers Out - 419 F&A	-	-	143,228	-	34,327	3,728	-	-
810465	Transfers Out - 465 Comm Dev	-	99,487	-	-	-	-	-	-
	Transfers Out - 115 - Ped Bridge	-	163,552	-	-	-	-	-	-
	Transfers	-	463,039	1,343,228	-	1,234,327	3,728	-	-
	TOTAL EXPENDITURES	1,362,787	476,126	2,593,228	-	1,234,327	3,803,728	-	-
999000	Contingency	-	-	-	-	-	-	-	-
	CHANGE IN FUND BALANCE	(1,197,294)	2,206,087	1,077,464	7,563	(637,985)	(3,226,898)	-	-
UNAPPROPRIATED:									
	RESERVE FOR FUTURE EXPENDITURE	2,904,021	5,110,108	6,050,613	5,117,671	4,472,123	1,245,225	-	-

*Unaudited

Parks Capital Fund 131

This fund collects System Development Charges (SDCs) from new residential development to support the construction and enhancement of park facilities. Recent activity includes the completion of the Jessie Mays Park rehabilitation project and ongoing reimbursement of SDC credits for developer-installed park improvements, particularly in the Brynhill subdivision. The fund also supports the development of a new Parks Master Plan and early planning for future park and trail system upgrades.

Figure 38: Parks Capital Fund (131) Detailed Budget

PARKS CAPITAL FUND 131									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
OPENING FUND BALANCE		2,256,931	1,594,070	1,460,870	1,724,188	1,724,188	2,035,042	-	-
REVENUES									
	NP Parks Foundation Donations	-	28,151	2,000	-	500	2,000	-	-
431000	Grant	-	-	-	-	-	-	-	-
445000	SDCs	-	1,122,141	966,787	1,775,871	1,775,871	71,808	-	-
461000	Interest	12,660	49,337	93,082	-	153,136	146,496	-	-
	Transfers in - 500 - ARPA	-	1,000,000	-	-	-	-	-	-
	Transfers In - 110 - NPPF Donations	-	37,062	-	-	-	-	-	-
TOTAL REVENUES		12,660	2,236,691	1,061,869	1,775,871	1,929,507	220,304	-	-
EXPENDITURES									
	SDC Refund (Public Improvements)	253,029	-	-	-	1,243,110	-	-	-
	CIP Update	-	-	20,000	-	-	20,000	-	-
770000	General Capital Improvements	275	-	-	-	-	-	-	-
770005	SDC Study	2,063	13,269	15,000	-	-	20,000	-	-
770006	Jessie Mays Park Rehab	31,541	2,045,110	-	33,744	33,744	-	-	-
770007	Veterans Park	382,808	-	-	-	-	-	-	-
770002	McKay Creek Trail	5,806	6,486	-	-	-	-	-	-
770008	Pacific Purple Park	-	7,561	200,000	-	-	-	-	-
770009	Dog Park(s) Conversion	-	-	100,000	1,730	1,730	-	-	-
	Trail Improvements	-	-	-	-	-	1,000,000	-	-
	Capital Outlay	422,493	2,072,426	335,000	35,474	35,474	1,040,000	-	-
	Transfers Out - PW Building	-	-	140,000	-	269,034	3,889	-	-
810419	Transfers Out - 419 F&A	-	-	128,905	-	71,035	2,872	-	-
810465	Transfers Out - 465 Comm Dev	-	34,146	-	-	-	-	-	-
	Transfers Out	-	34,146	268,905	-	340,069	6,761	-	-
TOTAL EXPENDITURES		675,522	2,106,572	603,905	35,474	1,618,652	1,046,761	-	-
999000	Contingency	-	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE		(662,861)	130,118	457,964	1,740,397	310,854	(826,458)	-	-
UNAPPROPRIATED:									
RESERVE FOR FUTURE EXPENDITURE		1,594,070	1,724,188	1,918,834	3,464,584	2,035,042	1,208,584	-	-
*Unaudited									

*Unaudited

Water System Development Charge (SDC) Fund 211

This fund collects the City's Water SDCs on building activity for the construction of new projects. Eligible projects come from the City's Water Master Plan. Capital projects slated for the Water SDC fund in FY 2025-2027 biennium are:

- System seismic resiliency upgrades;
- Water main replacement and upsizing projects; and
- Aquifer storage and recovery study.

Additionally, the fund will contribute to a new water master plan for expansion areas, along with a study that will update the methodology for Water SDCs.

Figure 39: Water SDC Fund (211) Detailed Budget

WATER SDC FUND 211									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL	ACTUAL*		Actuals as of	Year-End	25-27	25-27	25-27
		2020-21	2021-23	Budget	3/31/2025	Estimate	Proposed	Approved	Adopted
OPENING FUND BALANCE		1,913,285	2,185,687	3,343,321	3,396,378	3,396,378	1,083,885	-	-
REVENUES									
445000	SDCs (Capital)	352,976	1,784,001	2,230,770	2,275,261	2,275,261	50,020	-	-
461000	Interest	14,998	13,102	81,000	-	350,464	68,208	-	-
820210	Transfers in	-	-		-	-	-	-	
TOTAL REVENUES		367,974	1,797,103	2,311,770	2,275,261	2,625,725	118,228	-	-
EXPENDITURES									
	SDC Refund (Public Improvem	-	-	-	-	682,578	-	-	-
	CIP Update	-		20,000	-	-	22,500	-	-
770002	SDC Study	5,466	17,692	10,000	-	-	12,500	-	-
770003	System Seismic Resiliency	84,339	39,778	150,000	145,836	150,000	400,000	-	-
770004	Main Replace & Upsize	5,767	393,733	100,000	60,435	100,000	100,000	-	-
770006	313th Ave Improvements (South	-	61,704	371,200	662,777	662,777	-	-	-
	313th Ave Improvements (North	-	-	420,000	-	-	-	-	-
	JM Park Perimeter/309th/311th	-	-	-	-	-	100,000	-	-
	12" Upgrade Hillcrest (319th-Wes	-	-	375,000	15,215	15,215	70,000	-	-
	8" Upgrade Kaybern (318th-313th)	-	-	-	-	-	140,000	-	-
	Capital Outlay	95,572	512,908	1,446,200	884,264	927,992	845,000	-	-
	Transfers Out - Water Fund	-	-	431,000	-	431,000	-	-	-
	Transfers Out - PW Building	-	-	1,460,000	-	2,805,637	40,556	-	-
810419	Transfers Out - 419 Finance & Ad	-	-	89,231	-	91,010	-	-	-
810465	Transfers Out - 465 Comm Dev	-	73,504	-	-	-	-	-	-
	Transfers Out	-	73,504	1,980,231	-	3,327,648	40,556	-	-
							-		
	WATER DEPT TOTAL	95,572	586,412	3,426,431	884,264	4,938,218	885,556	-	-
TOTAL EXPENDITURES		95,572	586,412	3,426,431	884,264	4,938,218	885,556	-	-
CHANGE IN FUND BALANCE		272,402	1,210,691	(1,114,661)	1,390,998	(2,312,493)	(767,327)	-	-
UNAPPROPRIATED:									
RESERVE FOR FUTURE EXPENDITURE		2,185,687	3,396,378	2,228,660	4,787,376	1,083,885	316,558	-	-
*Unaudited									

*Unaudited

Public Works Building Fund 620

This fund accounts for the resources and expenditures associated with the construction of the new city services facility located at 29905 NW West Union Road. City Council named the new building the Robert “Butch” Kindel Public Services Building (KPSB) in December of 2024 in honor of former Mayor and former City Councilor Butch Kindel. Completed in the winter of 2025, the KPSB now houses the operations and staff of all Public Works functions, the water utility, planning, the North Plains Police Department, finance and administration.

The City received a \$5 million grant from the Oregon Legislature through Lottery Bonds, received via monthly funding requests to the State. Additionally, the City’s Transportation SDC, Water SDC, and Parks SDC accounts also funded the facility, requiring interfund transfer accounts.

Figure 40: Public Works Building Fund (620) Detailed Budget

PUBLIC WORKS BUILDING FUND 620								
Acct	Description	CURRENT BIENNIUM 2023-25			2025-2027 Biennium			
		ACTUAL 2020-21	ACTUAL 2021-23	Actuals as of Budget	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
	Unrestricted Resources	-	-	-	-	-	-	-
	Restricted Resources	-	-	-	-	-	-	-
	OPENING FUND BALANCE	-	-	-	-	-	-	-
	REVENUES							
	Interest	-	-	-	-	-	-	-
	Grants	-	-	-	7,482	-	-	-
	Transfer in - 112 Transpo SDC	-	-	200,000	-	5,556	-	-
	Transfer In - 211 Water SDC	-	-	1,460,000	-	40,556	-	-
	Transfer in - 131 - Parks Capital	-	-	140,000	-	3,889	-	-
	Intergovernmental	-	-	5,000,000	4,841,031	-	-	-
	REVENUES	-	-	6,800,000	4,848,513	50,000	-	-
	TOTAL RESOURCES	-	-	6,800,000	4,848,513	50,000	-	-
	EXPENDITURES							
	Prof Serv - Archit. Des.	-	-	-	101,557	-	-	-
	Prof Serv - Engineering	-	-	-	99,464	-	-	-
	Advertising	-	-	-	331	-	-	-
	Public Works Building	-	-	6,800,000	8,466,487	-	-	-
	Building Sign	-	-	-	-	50,000	-	-
	Capital Outlay	-	-	6,800,000	8,667,839	50,000	-	-
	TOTAL EXPENDITURES	-	-	6,800,000	8,667,839	50,000	-	-
	NET BEFORE CONTINGENCY	-	-	-	(3,819,325)	-	-	-
	Contingency	-	-	-	-	-	-	-
	CHANGE IN FUND BALANCE	-	-	-	(3,819,325)	-	-	-
	UNAPPROPRIATED:							
	RESERVE FOR FUTURE EXPENDITURE	-	-	-	(3,819,325)	-	-	-

Traffic Impact Fee (TIF) Fund 132 (Retired)

This fund was the predecessor to the Transportation Development Tax Fund and has no current revenue stream other than a small amount of interest. Funds can only be used for projects that expand transportation capacity.

Funds were fully drawn down and retired in 2021.

Figure 41: Traffic Impact Fee Fund (132) Detailed Budget

TRAFFIC IMPACT FEE FUND 132								
		CURRENT BIENNIUM 2023-25				2025-2027 Biennium		
		ACTUAL 2020-21	ACTUAL 2021-23	Actuals as of Budget	Year-End 3/31/2025 Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
Acct	Description							
OPENING FUND BALANCE		97,501	-	-	-	-	-	-
REVENUES								
461000	Interest	583		-	-	-	-	-
TOTAL REVENUES		583	-	-	-	-	-	-
EXPENDITURES								
770000	Ped Crossing Glencoe/Pacific	98,084		-	-	-	-	-
	West Union Ped Path	-	-	-	-	-	-	-
	Capital Outlay	98,084	-	-	-	-	-	-
TOTAL EXPENDITURES		98,084	-	-	-	-	-	-
	Contingency	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE		(97,501)	-	-	-	-	-	-
UNAPPROPRIATED:								
RESERVE FOR FUTURE EXPENDITURE		-	-	-	-	-	-	-

INTERNAL SERVICE FUNDS

Internal Service funds are used to account for when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis. City of North Plains has a single Internal Service fund, the Vehicle Reserve Fund 610.

Building & Grounds Maintenance Fund 605

Overview: This fund supports the general maintenance and operations of all City-owned buildings and grounds, consolidating tasks and costs for greater coordination, transparency, and efficiency. Services include janitorial support, landscaping, HVAC servicing, generator maintenance, pest control, utility costs, and general repairs.

Bringing all building-related functions into one fund allows the City to better track costs, schedule preventative maintenance, and respond quickly to facility needs. Many of these duties were previously fragmented across budgets, leading to gaps in oversight and planning.

Facilities maintained under this fund include the Kindel Public Services Building, Jessie Mays Community Center, the library, the library annex (former City Hall), the “Brown” Building (Public Works storage), the “Red” and “Yellow” houses, and various City-owned properties in the Glencoe Opportunity Area (GOA). Water pump stations and reservoirs are funded separately under the Water Fund.

Operations

- Janitorial contract oversight and custodial supply stocking
- Landscaping (contracted for high-visibility areas, in-house for others)
- HVAC servicing and general facility repairs
- Generator maintenance and emergency power system checks
- Pest control services for all applicable sites
- Consolidation and tracking of building utility costs
- Key control and oversight of fire extinguishers, AEDs, and first aid kits
- Minor project management for repairs and small capital improvements

Staffing and Future Outlook:

The fund is currently supported by Public Works staff, with the Lead Operations Technician providing oversight. As the City's facilities portfolio grows, a dedicated Facilities Technician or contracted support may be needed to ensure consistent preventative maintenance, vendor coordination, and project follow-through.

Budget Snapshot:

This fund is supported by General Fund transfers and internal service allocations.

Department Staffing Level: 1.1 FTEs

Figure 42: Buildings & Grounds Maintenance Fund (605) Detailed Budget

BUILDINGS & GROUNDS FUND 605								
		CURRENT BIENNIUM 2023-25				2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL 2021-23	Actuals as of Budget	Year-End 3/31/2025 Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
	Unrestricted Resources	-	-	-	-	-	-	-
OPENING FUND BALANCE		-	-	-	-	-	-	-
REVENUES								
435000	Fees	-	-	-	-	-	-	-
	LICENSES, PERMITS, FEES	-	-	-	-	-	-	-
461000	Interest	-	-	-	-	-	-	-
	OTHER REVENUES	-	-	-	-	-	-	-
	Transfers In - Gen Fund - Library	-	-	-	-	97,215	-	-
	Transfers In - Streets Fund	-	-	-	-	138,210	-	-
	Transfers In - Water Fund	-	-	-	-	400,000	-	-
	Transfers In - Jessie Mays	-	-	-	-	19,380	-	-
	TRANSFERS	-	-	-	-	654,805	-	-
TOTAL REVENUES		-	-	-	-	654,805	-	-
EXPENDITURES								
110000	Salaries	-	-	-	-	115,811	-	-
210000	Employee Benefits	-	-	-	-	49,005	-	-
220000	Payroll Taxes	-	-	-	-	10,036	-	-
230000	Retirement	-	-	-	-	34,117	-	-
	Personnel Services	-	-	-	-	208,969	-	-
	FTE			-	-	1.1	-	-
310000	Utilities	-	-	-	-	102,000	-	-
	Utilities - Library	-	-	-	-	29,564	-	-
330000	Professional Services	-	-	-	-	6,120	-	-
	Professional Services Library	-	-	-	-	2,040	-	-
	Prof Serv-Janitorial	-	-	-	-	7,140	-	-
	Prof Serv-Janitorial Library	-	-	-	-	18,842	-	-
	Prof Srv-Security	-	-	-	-	7,140	-	-
	Prof Serv-Security Library	-	-	-	-	14,877	-	-
330109	Prof Srv - Landscaping	-	-	-	-	160,140	-	-
	Prof Srv-Landscaping Library	-	-	-	-	9,929	-	-
340000	Repairs and Maintenance	-	-	-	-	12,240	-	-
	Repairs and Maintenance Library	-	-	-	-	6,120	-	-
	R&M-HVAC	-	-	-	-	5,100	-	-
	R&M-HVAC Library	-	-	-	-	14,822	-	-
	Building Maintenance	-	-	-	-	5,100	-	-
610000	Supplies	-	-	-	-	3,060	-	-
	Supplies Library Maintenance	-	-	-	-	1,020	-	-
	Materials and Services	-	-	-	-	405,255	-	-
770000	Capital equipment	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	BUILDINGS & MAINTENANCE TOTAL	-	-	-	-	614,223	-	-
	Transfers	-	-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	614,223	-	-
NET BEFORE CONTINGENCY		-	-	-	-	40,581	-	-
999000	Contingency	-	-	-	-	30,000	-	-
CHANGE IN FUND BALANCE		-	-	-	-	10,581	-	-
UNAPPROPRIATED:								
RESERVE FOR FUTURE EXPENDITURE		-	-	-	-	10,581	-	-

Vehicle & Equipment Reserve Fund 610

This fund accounts for transfers in from other funds to build reserves for vehicle and equipment capital purchases. Highlights include:

- One vehicle purchase is planned for the biennium subject to an update of the vehicle replacement schedule in the coming year.
- Holding of restricted 'seed funding' for a new downtown government complex, named *Building Reserve*.
- Revenues are limited to annual, consistently scheduled transfers into the fund from other departments rather than from sources external to the City such as taxes or fees.

Figure 43: Vehicle & Equipment Reserve Fund (009) Detailed Budget

VEHICLE & EQUIPMENT RESERVE FUND 610									
				CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	Budget	Actuals as of 2/28/2023	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
OPENING FUND BALANCE		104,155	128,122	171,595	105,399	105,399	109,214	-	-
REVENUES									
820110	Transfers In - GF/F&A	2,251	4,502	4,502	-	4,502	4,502	-	-
820110	Transfers In - GF/Public Safety	-	-	-	-	-	-	-	-
820110	Transfers In - GF/Library	2,600	5,200	5,200	-	5,200	5,400	-	-
820111	Transfers In - Street/PW	1,000	2,000	60,000	-	60,000	40,000	-	-
820210	Transfers In - Water/PW	20,000	40,000	130,000	-	130,000	50,000	-	-
TRANSFERS		25,851	51,702	199,702	-	199,702	99,902	-	-
461000	Interest	867	5,795	8,992	-	17,987	6,438	-	-
TOTAL REVENUES		26,718	57,497	208,694	-	217,689	106,340	-	-
EXPENDITURES									
340000	Repairs and Maintenance	-	12,377						
770200	Vehicles	-	65,765	160,000	119,874	119,874	25,000	-	-
770300	Equipment	2,751	2,078	60,000	51,042	94,000	20,000	-	-
Capital Outlay		2,751	80,220	220,000	170,916	213,874	45,000	-	-
TOTAL EXPENDITURES		2,751	80,220	220,000	170,916	213,874	45,000	-	-
Contingency		-	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE		23,967	(22,723)	(11,306)	(170,916)	3,815	61,340	-	-
UNAPPROPRIATED:									
RESERVE FOR FUTURE EXPENDITURE		128,122	105,399	160,288	(65,517)	109,214	170,555	-	-
*Unaudited									

*Unaudited

SPECIAL REVENUE FUNDS

The City of North Plains established the American Rescue Plan Act ("ARPA") Fund in the prior biennium to account for disbursement of said funds from the US Treasury. As a sizeable, one-time special economic relief grant, the special revenues qualify for such a fund.

American Rescue Plan Act Fund 500

This fund accounts for the American Rescue Plan (ARPA) State and Local Fiscal Recovery Funds (SLFRF) that the City received from the US Treasury in the prior biennium. The City received two tranches of SLFRF totaling \$489,319, and the City Council adopted an ARPA spending framework in September 2022. Funds as budgeted that could not be committed under SLFRF obligation guidance updated in May of 2024 will be returned to the US Treasury in the 2025-2027 biennium.

Figure 44: American Rescue Plan Fund (500) Detailed Budget

AMERICAN RESCUE PLAN ACT FUND 500									
Acct	Description	ACTUAL 2020-21	ACTUAL* 2021-23	CURRENT BIENNIUM 2023-25			2025-2027 Biennium		
				Budget	Actuals as of 3/31/2025	Year-End Estimate	25-27 Proposed	25-27 Approved	25-27 Adopted
OPENING FUND BALANCE		-	-	394,899	337,270	337,270	295,614	-	-
REVENUES									
461000	ARPA Grant	-	489,319	-	-	-	-	-	-
	Interest	-	5,238	0	16,863	46,128	-	-	-
OTHER REVENUES		-	494,557	0	16,863	46,128	-	-	-
TOTAL RESOURCES		-	494,557	394,899	354,133	383,398	295,614	-	-
EXPENDITURES									
	Mobile Equipment	-	-	-	32,390	32,390			
	Transfers Out - Public Safety	-	47,248	102,600	-	-	-	-	-
	Transfers Out - 465 Comm Dev	-	-	10,000	-	-	-	-	-
	Public Safety/Traffic Safety	-	47,248	112,600	32,390	32,390	-	-	-
	City Hall Expansion Designs	-	-	47,927	-	-	-	-	-
	Library Expansion Designs	-	-	15,976	-	-	-	-	-
	Misc Facilities Expense	-	-	-	-	-	-	-	-
	City Hall/Library Facilities	-	-	63,902	-	-	-	-	-
	Misc Council Goals Expense	-	-	-	-	-	-	-	-
	New Website Expense	-	-	20,000	12,333	12,333	-	-	-
	Transfers Out - 422 B&C	-	-	12,352	-	-	-	-	-
	Council Goals	-	-	32,352	12,333	12,333	-	-	-
	Misc. Education & Training	-	546	-	-	-	-	-	-
	Transfers Out - 422 B&C	-	-	25,000	-	-	-	-	-
	Transfers Out - 452 Parks & Rec	-	-	6,667	-	-	-	-	-
	Transfers Out - 455 Library	-	-	6,667	-	-	-	-	-
	Transfers Out - 465 Comm Dev	-	-	6,667	-	-	-	-	-
	Education & Training	-	546	45,000	-	-	-	-	-
	Misc. Downtown Improvement	-	-	-	-	-	-	-	-
	Transfers Out - 465 Comm Dev	-	-	35,000	-	-	-	-	-
	Downtown Improvement	-	-	35,000	-	-	-	-	-
	Misc Parks & Recreation	-	29,382	-	886	886	-	-	-
	Transfers Out - 310 Jessie Mays	-	-	6,469	-	-	-	-	-
	Parks & Recreation	-	29,382	6,469	886	886	-	-	-
	Misc. Comm & Soc Servs	-	24,931	-	160	784	-	-	-
	Transfers Out - 419 F&A	-	-	20,000	-	-	-	-	-
	Transfers Out - 452 Parks & Rec	-	-	1,578	-	-	-	-	-
	Community & Social Services	-	24,931	21,578	160	784	-	-	-
	Broadband Study	-	25,295	-	19,000	19,000	-	-	-
	Misc. Economic Development	-	-	-	-	-	-	-	-
	Transfers Out - 465 Comm Dev	-	-	2,353	-	-	-	-	-
	Economic Development	-	25,295	2,353	19,000	19,000	-	-	-
	Library Supplies/Equipment	-	26,089	14,289	22,390	22,390	-	-	-
	Library	-	26,089	14,289	22,390	22,390	-	-	-
	Misc ARPA Programming	-	3,796	20,000	-	-	-	-	-
	Transfers Out - 452 Parks & Rec	-	-	15,000	-	-	-	-	-
	Transfers Out - 455 Library	-	-	7,825	-	-	-	-	-
	Transfers Out - 310 Jessie Mays	-	-	18,531	-	-	-	-	-
	Unallocated Contingency	-	3,796	61,356	-	-	-	-	-
	Unobligated Funds Returned	-	-	-	-	-	295,614	-	-
TOTAL EXPENDITURES		-	157,287	394,899	87,160	87,783	295,614	-	-
CHANGE IN FUND BALANCE		-	337,270	(394,899)	(70,297)	(41,656)	(295,614)	-	-
UNAPPROPRIATED: RESERVE FOR FUTURE EXPENDITURE		-	337,270	0	266,973	295,614	0	-	-
*Unaudited									

*Unaudited

APPENDIX

- A. Employee Compensation
- B. FTE Summary
- C. 2025-27 Biennium Salary Schedules
- D. 2007 North Plains Charter
- E. Financial Policies

Employee Compensation

The City of North Plains compensates its employees in accordance with statutory law and in keeping with sound labor management practices. All employees of the City serve at will, and there are no organized unions representing employees. City policy is to conduct periodic salary surveys and adjust salaries to keep salaries competitive. Cost of living adjustments (COLAs) are approved by City Council.

Personnel costs are the largest category of costs in the City's budget. A city of our size struggles with the need for many of the same things a larger city has – City Manager, Public Safety, Public Works, Library, Finance – yet our funding for these things (mainly property taxes and franchise fees, both based on population) are significantly lower due to our frozen permanent tax base and Measure 50 restrictions. In the past few years, the City has addressed this creatively and found solutions that work for us, such as using contractors to provide higher-level finance assistance and contracting out park maintenance and IT services. Beginning in fiscal year 2017-2018 each fund accounted for its own personnel costs. Previously personnel costs were all recorded in the General Fund and were shared with the Street and Water Funds.

In 2023, the City contracted with PSU to complete a compensation study comparing us to nine peer agencies. The City competes with larger governments such as the City of Hillsboro, Tualatin Valley Water District, and Washington County for qualified employees; yet, as noted above, does not have the same access to resources as these larger entities. The study showed that the City was lagging in employee compensation in most areas. Management's approach to this issue was to close the gap for identified job positions over the two fiscal years of the 2023-2025 biennium.

Benefits

Oregon Public Employee Retirement System (PERS) rates are set for a two-year period beginning in odd years. The proposed budget contains estimated PERS costs that are calculated to extend through the full biennium, as shown in the table below.

Appendix Figure 1: Calculated PERS Rates for FYs 2025-2027 Biennium

PERS Thru 6/30/27	Employer Rate	Employee Rate (paid by City)	Total
Tier 1/Tier 2	25.79%	6%	31.79%
OPSRP-General	24.16%	6%	30.16%
OPSRP-Police*	29.43%	6%	35.43%

**Police PERS costs borne by WCSO contract*

Health and dental premiums are expected to hold steady. Total employee health insurance benefits for the 2025-2027 biennium are approximately \$500k.

There are no proposed changes to health insurance plans or employee contributions to those plans, although management will be exploring new options this biennium.

Workers' Compensation rates are expected to hold steady. However, as workers' compensation premiums are based on salary, the actual cost will increase as payroll costs increase.

Appendix – Employee Compensation

Workers' Compensation Insurance has been allocated to departments as a payroll tax based on position and salary. This was formerly charged in full to Finance & Administration Materials and Services as an insurance cost, but the new method more clearly allocates the costs.

General Employee Policies / Benefits

Pay Rates

Each position has a salary range. A merit increase percentage adopted into the budget will be given based on performance, as determined by the supervisor. All employees eligible for a merit increase shall receive no more than the same percentage increase, as determined by their supervisor evaluation. By adopting this budget, the ranges are set by Council and may be periodically changed based on a classification study or the need for a cost-of-living adjustment (COLA).

Employee Health Insurance Benefits

The City provides access to health insurance for regular employees working 30 or more hours per week. Health insurance includes medical, dental, alternative care and vision. The City pays 90% of the medical premium regardless of employee household composition. The City pays 100% of employee only premium towards dental. All employees receive the benefit of an Employee Assistance Program (EAP).

The City established an "opt-out" option in 2012 at the maximum permitted by CIS: \$50 per month.

The City also provides \$50k of basic life insurance, long term disability and accidental death and dismemberment (AD&D) to employees working 30 or more hours per week. The City fully funds these benefits. Additional, spouse and dependent life insurance can be purchased by the employee.

Retirement

The City's employees are enrolled in the Oregon Public Employees Retirement System (PERS). The City pays an employer rate determined by PERS, and 'picks up' the required employee rate of 6%.

Personal Time Off

In 2022, the City adopted a personal time off (PTO) regime for regular employees working 30 or more hours per week based on years of service. PTO combines traditional sick and vacation leave into one bucket for full-time employees. The current PTO accrual schedule is below. Accrual is pro-rated for employees working 30-39 hours per week.

Appendix Figure 2: Personal Time Off (PTO) Accrual Schedule

Years of Service	Annual Accrual
Before 1st Anniversary	128 hours (16 days)
After 1st Anniversary	176 hours (22 days)
After 5th Anniversary	200 hours (25 days)
After 10th Anniversary	224 hours (28 days)
After 15th Anniversary	248 hours (31 days)
After 20th Anniversary	272 hours (34 days)

Appendix – Employee Compensation

PTO leave can be accrued up to 300 hours. Accrued PTO time is paid out upon employee separation. In addition, employees have the opportunity to sell-back up to 80 hours of PTO per year, as long as they have 80 hours or more remaining in their PTO bank.

Sick Leave

Part-time employees earn sick time on a pro-rated basis. Sick leave is not paid upon employee separation.

Holidays

The City also provides 88 hours (11 days) of paid holiday leave to full-time (40 hour per week) employees. Holiday leave is prorated for employees working 30-39 hours per week.

Holidays include New Year's Day, Martin Luther King, Jr. Day, Presidents' Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Veterans Day, Thanksgiving and the day after, and Christmas.

Optional Benefits

The City offers programs for optional benefits such as deferred compensation (457 plan), flexible spending accounts, and supplemental insurance coverage. Employees are responsible for paying the full cost of these benefits. However, the City incurs a small cost for the administration of the flexible spending accounts.

Other Benefits

A stand-by premium of \$15 per day is paid to the Public Works employee who is available for calls after business hours and on weekends.

Traditionally, the City has awarded \$25 gift certificates to full-time and part-time employees in advance of Thanksgiving and Christmas. This is budgeted in the "employee recognition" line item under Finance & Administration and is included in taxable wages to the employee due to it being considered a cash fringe benefit.

FTE Summary

The city’s total full-time equivalent (FTE) employment is expected to be 17.1 by the end of the 2025-2027 biennium. That is up from 15.1 at the end of the 21-23 biennium due to the following proposed staff increases:

- 1.0 FTE Operations Tech I who was hired in FY23 but will have a full first fiscal year in FY24. The position focuses on Streets and Parks & Recreation maintenance services.
- 1.0 FTE Public Works Director with the hiring to fill the position vacant since June of 2022.

Appendix Figure 3: Historical FTEs for Selected Years

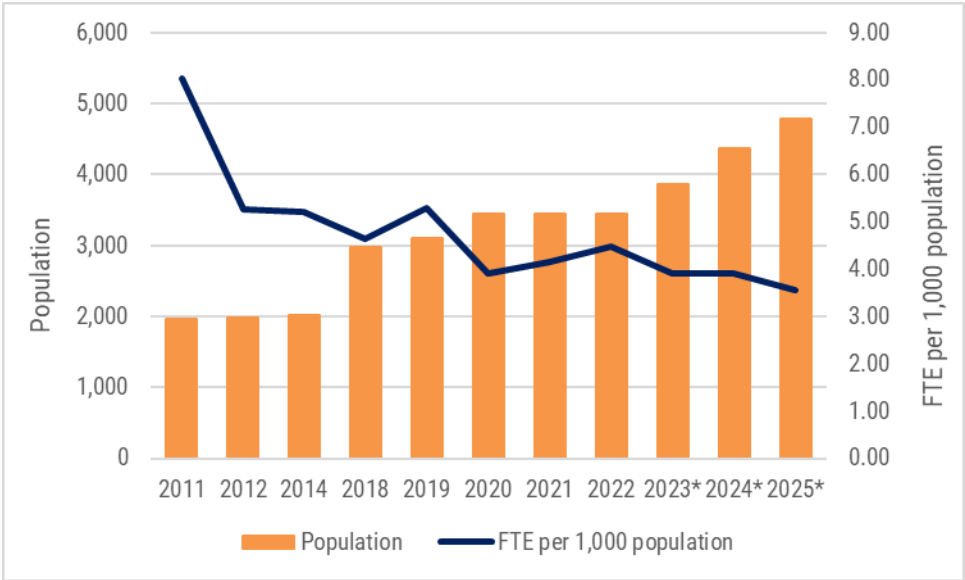
	2011	2012	2014	2018	2019	2020	2021	2022	2023	2024*	2025*
Total FTE	15.8	10.5	10.5	13.8	16.4	13.4	14.3	15.5	15.1	17.1	17.1

*Proposed for the 2025-2027 biennium

As population has grown in the North Plains, the ratio of FTEs to 1,000 residents has steadily declined over the past decade. FY 2019 is the last year of the City employing its own police department staff instead of contract law enforcement services from Washington County Sheriff’s Office.

FTEs to 1,000 population is estimated to be 3.57 by the end of the 2025-2027 biennium. For context, adding 4.81 FTEs of Washington County Sheriff’s Office staff that provide law enforcement services to North Plains assuming passage of the 2023 Public Safety Local Option Levy – but are not employed directly by the City - results in 4.52 effective FTEs per 1,000 City population. Despite the expected addition of two full-time City staff positions, this will be an all-time low due to rapid population growth along with contract law enforcement services rather than direct police officer employment.

Appendix Figure 4: City Population & FTEs per 1,000 Residents



Appendix – FTE Summary

Appendix Figure 5 below provides a detailed breakdown of FTEs by Department and Fund for individual staff positions from FY 2020 through the 2025-2027 biennium for comparison.

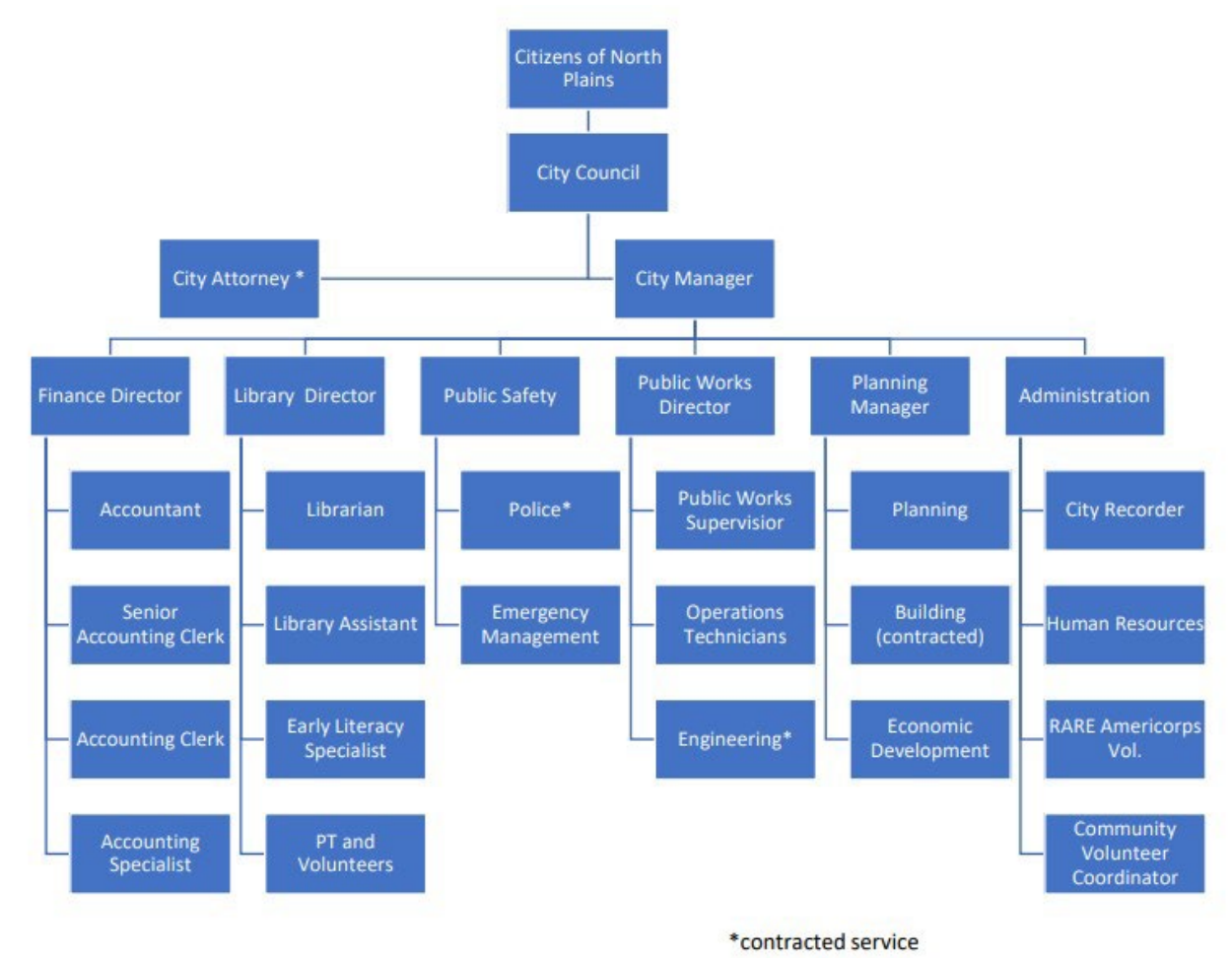
Appendix Figure 5: Detailed FTEs by Department and Fund, FY 2020 to FY 2027

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund - Finance & Administration							General Fund - Community Development						
City Manager	0.18	0.15	0.10	0.10	0.24	0.24	City Manager	0.12	0.25	0.20	0.20	0.15	0.15
Administrative Supervisor	0.40	0.40	0.14	0.00	0.00	0.00	Public Works Director	0.03	0.03	0.20	0.00	0.04	0.04
City Recorder	0.50	0.50	0.30	0.30	0.38	0.38	Public Works Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Senior Accountant	0.00	0.00	0.00	0.00	0.85	0.85	Administrative Supervisor	0.00	0.00	0.07	0.00	0.00	0.00
Senior Accounting Clerk	0.00	0.00	0.19	0.33	0.00	0.40	City Recorder	0.11	0.11	0.15	0.15	0.00	0.00
Accounting Clerk II	0.00	0.15	0.11	0.11	0.40	0.00	Senior Accounting Clerk	0.00	0.00	0.09	0.16	0.00	0.00
Finance Director	0.10	0.10	0.20	0.20	0.25	0.25	Accounting Clerk II	0.25	0.05	0.33	0.33	0.00	0.00
Department Total	1.2	1.3	1.0	1.0	2.1	2.1	Finance Director	0.10	0.30	0.20	0.20	0.25	0.25
							Planning Manager	0.00	0.00	0.38	0.75	0.81	0.81
							Department Total	0.6	0.7	1.6	1.8	1.2	1.2
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund - Public Safety							Streets Fund						
City Manager	0.00	0.00	0.05	0.05	0.06	0.06	City Manager	0.10	0.10	0.10	0.10	0.05	0.05
Library Director	0.00	0.00	0.05	0.05	0.05	0.05	Public Works Director	0.15	0.15	0.10	0.00	0.20	0.20
Public Works Director	0.00	0.00	0.05	0.00	0.02	0.02	Public Works Supervisor	0.00	0.00	0.10	0.10	0.20	0.20
Public Works Supervisor	0.00	0.00	0.00	0.00	0.05	0.05	Operations Tech II	0.35	0.35	0.00	0.00	0.50	0.50
Administrative Supervisor	0.00	0.00	0.08	0.00	0.00	0.00	Operations Tech I	0.70	0.70	0.40	0.40	0.30	0.30
City Recorder	0.00	0.00	0.08	0.08	0.00	0.00	Seasonal Operations Tech	0.00	0.05	0.03	0.03	0.00	0.00
Department Total	0.0	0.0	0.3	0.2	0.2	0.2	Administrative Supervisor	0.05	0.05	0.02	0.00	0.00	0.00
							City Recorder	0.05	0.05	0.05	0.05	0.00	0.00
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025							
General Fund - Boards & Commissions							Senior Accounting Clerk	0.00	0.00	0.03	0.05	0.00	0.00
City Manager	0.00	0.00	0.00	0.00	0.12	0.12	Accounting Clerk II	0.00	0.05	0.05	0.05	0.00	0.00
Library Director	0.00	0.00	0.00	0.00	0.07	0.07	Finance Director	0.05	0.10	0.05	0.05	0.00	0.00
Public Works Director	0.00	0.00	0.00	0.00	0.02	0.02	Planning Manager	0.00	0.00	0.03	0.05	0.00	0.00
Operations Tech II	0.00	0.00	0.00	0.00	0.01	0.01	Fund Total	1.5	1.6	1.0	0.9	1.3	1.3
Operations Tech I	0.00	0.00	0.00	0.00	0.03	0.03							
City Recorder	0.00	0.00	0.00	0.00	0.57	0.57							
Finance Director	0.00	0.00	0.00	0.00	0.06	0.06	Water Fund						
Planning Manager	0.00	0.00	0.00	0.00	0.04	0.04	City Manager	0.60	0.50	0.30	0.30	0.10	0.10
Department Total	0.0	0.0	0.0	0.0	0.9	0.9	Public Works Director	0.80	0.80	0.45	0.00	0.50	0.50
							Public Works Supervisor	0.00	0.00	0.50	0.50	0.40	0.40
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025							
General Fund - Library							Operations Tech II	0.60	0.60	0.00	0.00	1.20	1.20
Library Director	1.00	1.00	0.95	0.95	0.88	0.88	Operations Tech I	1.30	1.30	0.70	0.70	0.05	0.05
Librarian I	0.00	0.00	1.00	1.00	1.00	1.00	Seasonal Operations Tech	0.00	0.09	0.04	0.04	0.00	0.00
Library Assistant II	2.00	2.00	2.00	2.00	2.38	2.38	Administrative Supervisor	0.55	0.55	0.13	0.00	0.00	0.00
Early Literacy Specialist	0.00	0.00	0.48	0.48	0.50	0.50	City Recorder	0.35	0.35	0.30	0.30	0.05	0.05
Library Assistant I	1.73	1.73	1.38	1.58	1.18	1.18	Senior Accountant	0.00	0.00	0.00	0.00	0.15	0.15
Department Total	4.7	4.7	5.8	6.0	5.9	5.9	Senior Accounting Clerk	0.00	0.00	0.18	0.30	0.00	0.50
							Accounting Clerk II	0.75	0.70	0.40	0.40	0.50	0.00
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025							
General Fund - Parks & Recreation							Finance Director	0.30	0.50	0.30	0.30	0.10	0.10
City Manager	0.00	0.00	0.05	0.05	0.03	0.03	Planning Manager	0.00	0.00	0.03	0.05	0.00	0.00
Public Works Director	0.02	0.02	0.20	0.00	0.12	0.12	Fund Total	5.3	5.4	3.3	2.9	3.1	3.1
Public Works Supervisor	0.00	0.00	0.40	0.40	0.30	0.30							
Operations Tech II	0.05	0.05	0.00	0.00	0.19	0.19	Jessie Mays Community Center						
Operations Tech I	0.00	0.00	0.90	0.90	0.57	0.57	Public Works Supervisor	0.00	0.00	0.00	0.00	0.05	0.05
Seasonal Operations Tech	0.00	0.01	0.07	0.07	0.00	0.00	Operations Tech II	0.00	0.00	0.00	0.00	0.10	0.10
Administrative Supervisor	0.00	0.00	0.03	0.00	0.00	0.00	Operations Tech I	0.00	0.00	0.00	0.00	0.05	0.05
City Recorder	0.00	0.00	0.08	0.08	0.00	0.00	Senior Accountant	0.00	0.00	0.00	0.00	0.00	0.00
Senior Accounting Clerk	0.00	0.00	0.05	0.08	0.00	0.00	Senior Accounting Clerk	0.00	0.00	0.00	0.00	0.00	0.10
Accounting Clerk II	0.00	0.05	0.11	0.11	0.00	0.00	Accounting Clerk II	0.00	0.00	0.00	0.00	0.10	0.00
Department Total	0.1	0.1	1.9	1.7	1.2	1.2	Planning Manager	0.00	0.00	0.00	0.00	0.00	0.00
							Department Total	0.0	0.0	0.0	0.0	0.3	0.3
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Urban Renewal Agency							City Manager	0.00	0.20	0.20	0.20	0.25	0.25
City Manager	0.00	0.00	0.20	0.20	0.25	0.25	Public Works Director	0.00	0.00	0.00	0.00	0.10	0.10
Public Works Director	0.00	0.00	0.00	0.00	0.00	0.00	City Recorder	0.00	0.05	0.05	0.05	0.00	0.00
City Recorder	0.00	0.05	0.05	0.05	0.00	0.00	Finance Director	0.00	0.20	0.25	0.25	0.35	0.35
Finance Director	0.00	0.20	0.25	0.25	0.35	0.35	Planning Manager	0.00	0.00	0.08	0.15	0.15	0.15
Planning Manager	0.00	0.00	0.08	0.15	0.15	0.15	Department Total	0.0	0.5	0.6	0.7	0.9	0.9
Department Total	0.0	0.5	0.6	0.7	0.9	0.9							
							Total FTEs	13.3	14.3	15.5	15.1	17.1	17.1

Appendix – FTE Summary

Appendix Figure 6 below provides a detailed breakdown of FTEs by Department and Fund for individual staff positions from FY 2020 through the 2025-2027 biennium for comparison.

Appendix Figure 6: City of North Plains FY25-27 Biennium Organizational Chart



2025-2027 Biennium Salary Schedules

Schedule 1: FY 2026

Appendix Figure 7: FY 2026 Salary Schedule

City of North Plains

FY26 Salary Schedule

FY26 COLA increase 3.5%

FY26 Merit increase 3.5%

FY26 Range

SALARIED EMPLOYEES	FTE	Min	Max
CITY MANAGER			
Annually	1	138,701	176,467
Hourly		66.68	84.84
LIBRARY DIRECTOR (Exempt)			
Annually	1	112,575	143,227
Hourly		54.12	68.86
PUBLIC WORKS DIRECTOR (Exempt)			
Annually	1	112,575	143,227
Hourly		54.12	68.86
PROPOSED: LIBRARIAN II			
Annually	1	72,392	92,103
Hourly		34.80	44.28
LIBRARY SUPERVISOR			
Annually	1	72,384	92,092
Hourly		34.80	44.28
EARLY LITERACY SPECIALIST			
Annually	1	58,346	74,232
Hourly		28.05	35.69
OPERATIONS TECH LEAD			
Annually	2	68,760	87,482
Hourly		33.06	42.06
OPERATIONS TECH II			
Annually	2	58,846	74,868
Hourly		28.29	35.99
OPERATIONS TECH I			
Annually	1	47,778	60,787
Hourly		22.97	29.22
FINANCE MANAGER			
Annually	1	99,399	126,464
Hourly		47.79	60.80
SENIOR ACCOUNTING CLERK			
Annually	1	65,203	82,956
Hourly		31.35	39.88
CITY RECORDER			
Annually	1	81,873	104,165
Hourly		39.36	50.08
LIBRARY ASSISTANT II			
Annually	1.25	49,687	63,215
Hourly		23.89	30.39
PROPOSED: PROGRAMS MANAGER			
Annually	1	72,384	92,092
Hourly		34.80	44.28
ASSISTANT PLANNER			
Annually	1	63,766	81,129
Hourly		30.66	39.00
HOURLY EMPLOYEES			
Library Assistant I	1.0	19.71	25.07
Seasonal Operations Tech	0.2	22.97	29.22

Schedule 2: FY 2027

Appendix Figure 8: FY 2027 Salary Schedule

City of North Plains
FY27 Salary Schedule

FY27 COLA increase 3.0%
FY27 Merit increase 3.5%

FY27 Range

SALARIED EMPLOYEES	FTE	Min	Max
CITY MANAGER			
Annually	1	142,862	181,761
Hourly		68.68	87.39
LIBRARY DIRECTOR (Exempt)			
Annually	1	115,952	147,523
Hourly		55.75	70.92
PUBLIC WORKS DIRECTOR (Exempt)			
Annually	1	115,952	147,523
Hourly		55.75	70.92
PROPOSED: LIBRARIAN II			
Annually	1	74,564	94,866
Hourly		35.85	45.61
LIBRARY SUPERVISOR			
Annually	1	74,555	94,855
Hourly		35.84	45.60
EARLY LITERACY SPECIALIST			
Annually	1	60,096	76,459
Hourly		28.89	36.76
OPERATIONS TECH LEAD			
Annually	2	70,823	90,107
Hourly		34.05	43.32
OPERATIONS TECH II			
Annually	2	60,611	77,115
Hourly		29.14	37.07
OPERATIONS TECH I			
Annually	1	49,212	62,611
Hourly		23.66	30.10
FINANCE MANAGER			
Annually	1	102,381	130,258
Hourly		49.22	62.62
SENIOR ACCOUNTING CLERK			
Annually	1	67,159	85,445
Hourly		32.29	41.08
CITY RECORDER			
Annually	1	84,329	107,290
Hourly		40.54	51.58
LIBRARY ASSISTANT II			
Annually	1.25	51,177	65,112
Hourly		24.60	31.30
PROPOSED: PROGRAMS MANAGER			
Annually	1	74,555	94,855
Hourly		35.84	45.60
ASSISTANT PLANNER			
Annually	1	65,679	83,562
Hourly		31.58	40.17
PLANNING MANAGER			
Annually	1	102,381	130,258
Hourly		49.22	62.62
HOURLY EMPLOYEES			
Library Assistant I	1.0	20.30	25.82
Seasonal Operations Tech	0.2	23.66	30.10

2007 City Charter

PREAMBLE

We, the voters of North Plains, Oregon exercise our power to the fullest extent possible under the Oregon Constitution and laws of the state, and enact this Home Rule Charter.

Chapter I NAMES AND BOUNDARIES

Section 1. Title. This charter may be referred to as the 2007 North Plains Charter.

Section 2. Name. The City of North Plains, Oregon, continues as a municipal corporation with the name City of North Plains.

Section 3. Boundaries. The city includes all territory within its boundaries as they now exist or are legally modified. The city will maintain as a public record an accurate and current description of the boundaries.

Section 4. Voluntary Annexations. All annexations not required by state law must be submitted to a city-wide election and obtain approval by a majority of those voting in the election before the annexations becomes effective.

Chapter II POWERS

Section 5. Powers. The city has all powers that the constitutions, statutes and common law of the United States and Oregon expressly or impliedly grant or allow the city, as fully as though this charter specifically enumerated each of those powers.

Section 6. Construction. The charter will be liberally construed so that the city may exercise fully all powers possible under this charter and under United States and Oregon law.

Section 7. Distribution. The Oregon Constitution reserves initiative and referendum powers as to all municipal legislation to city voters. This charter vests all other city powers in the council except as the charter otherwise

provides. The council has legislative, administrative and quasi-judicial authority. The council exercises legislative authority by ordinance, administrative authority by resolution, and quasi-judicial authority by order. The council may not delegate its authority to adopt ordinances.

Chapter III COUNCIL

Section 8. Council. The council consists of a mayor and six councilors nominated and elected from the city at large. The Council appoints members of commissions and committees established by ordinance or resolution.

Section 9. Mayor. The mayor presides over and facilitates council meetings, preserves order, enforces council rules, and determines the order of business under council rules. The mayor is a voting member of the council, except as provided in Section 33 herein, and has no veto authority. The mayor must sign all records of council decisions. The mayor serves as the political head of the city government. The mayor may temporarily cease to chair a council meeting and delegate those functions to another council member.

Section 10. Council President. At its first meeting each year, the council must elect a president from its membership. The president presides in the absence of the mayor and acts as mayor when the mayor is unable to perform duties.

Section 11. Rules. The council must adopt by ordinance or resolution rules to govern its meetings.

Section 12. Meetings. The council must meet at least once a month at a time and place designated by its rules, and may meet at other times in accordance with the rules.

Section 13. Quorum. A majority of the council members is a quorum to conduct business, but a smaller number may meet and compel attendance of absent members as prescribed by council rules.

Section 14. Vote Required. The express approval of a majority of a quorum of the council is necessary for any council decision, except when this charter requires approval by a majority of the council.

Section 15. Record. A record of council meetings must be kept in a manner prescribed by the council rules.

Chapter IV LEGISLATIVE AUTHORITY

Section 16. Ordinances. The council will exercise its legislative authority by adopting ordinances. The enacting clause for all ordinances must state “The City of North Plains ordains as follows:”

Section 17. Ordinance Adoption.

(a) Except as authorized by subsection (b), adoption of an ordinance requires approval by a majority of the council at two meetings.

(b) The council may adopt an ordinance at a single meeting if:

- i. No council member present objects, and
- ii. The ordinance is provided to each council member and made available to the public at least one week before the meeting.

(c) Any substantive amendment to a proposed ordinance must be read aloud or made available in writing to the public before the council adopts the ordinance at that meeting.

(d) After the adoption of an ordinance, the vote of each member must be entered into the council minutes.

(e) After adoption of an ordinance, the city custodian of records must endorse it with the date of adoption and the custodian’s name and title.

Section 18. Effective Date of Ordinances. Ordinances normally take effect on the 30th day after adoption, or on a later day provided in the ordinance. An ordinance may take effect as soon as adopted or other date less than 30 days after adoption if it contains an emergency clause.

Chapter V ADMINISTRATIVE AUTHORITY

Section 19. Resolutions. The council will normally exercise its administrative authority by approving resolutions. The approving clause for resolutions may state “The City of North Plains resolves as follows:”

Section 20. Resolution Approval.

(a) Approval of a resolution or any other council administrative decision requires approval by the council at one meeting.

(b) Any substantive amendment to a resolution must be read aloud or made available in writing to the public before the council adopts the resolution at that meeting.

(c) After approval of a resolution or other administrative decision, the vote of each member must be entered into the council minutes.

(d) After approval of a resolution, the city custodian of records must endorse it with the date of approval and the custodian’s name and title.

Section 21. Effective Date of Resolutions. Resolutions and other administrative decisions take effect on the date of approval, or on a later day provided in the resolution.

Chapter VI QUASI-JUDICIAL AUTHORITY

Section 22. Orders. The council will normally exercise its quasi-judicial authority by approving orders. The approving clause for orders may state “The City of North Plains orders as follows:”

Section 23. Order Approval.

(a) Approval of an order or any other council quasi-judicial decision requires approval by the council at one meeting.

(b) Any substantive amendment to an order must be read aloud or made available in writing to the public at the meeting before the council adopts the order.

(c) After approval of an order or other council quasi-judicial decision, the vote of each member must be entered in the council minutes.

(d) After approval of an order, the city custodian of records must endorse it with the date of approval and the custodian's name and title.

Chapter VII ELECTIONS

Section 25. Councilors. The term of a Councilor in office when this charter is adopted is the term for which the councilor was elected. At each general election after the adoption, three councilors will be elected for four-year terms.

Section 26. Mayor. The term of the Mayor in office when this charter is adopted is the term for which the Mayor was elected. At every other general election after the adoption, a mayor will be elected for a four-year term.

Section 27. State Law. City elections must conform to state law except as this charter or ordinances provide otherwise. All elections for city offices must be nonpartisan.

Section 28. Qualifications.

(a) The mayor and each councilor must be a qualified elector under state law, and reside within the city for at least one year immediately before election or appointment to office.

(b) No person may be a candidate at a single election for more than one city office.

(c) Neither the mayor nor a councilor may be employed by the city, or be related to an employee of the city. To determine relationship for this subsection, refer to the Oregon Revised Statutes definition of family. If there is a city employee related to a Councilor at the time this charter takes effect, the employee may continue to work for the city subject to the city's personnel policies.

(d) The council is the final judge of the election and qualifications of its members.

Section 29. Nominations. The council must adopt an ordinance prescribing the manner for a person to be nominated to run for mayor or a city councilor position.

Section 30. Terms. The term of an officer elected at a general election begins at the first council meeting of the year immediately after the election, and continues until the successor qualifies and assumes the office.

Section 31. Oath. The mayor and each councilor must swear or affirm to faithfully perform the duties of the office and support the constitutions and laws of the United States and Oregon.

Section 32. Vacancies: The mayor or a council office becomes vacant:

(a) Upon the incumbent's:

- (1) Death,
- (2) Adjudicated incompetence, or
- (3) Recall from the office.

(b) Upon declaration by the council after the incumbent's:

- (1) Failure to qualify for the office within 10 days of the time the term of office is to begin,
- (2) Absence from the city for 30 days without council consent, or from all council meetings within a 60-day period,
- (3) Ceasing to reside in the city,
- (4) Ceasing to be a qualified elector under state law,
- (5) Conviction of a public offense punishable by loss of liberty,
- (6) Resignation from the office, or
- (7) Removal under Section 34(i).

Section 33. Filling Vacancies. A mayor or councilor vacancy will be filled by appointment by a majority of the remaining council members. The mayor shall have no vote in filling a vacancy unless a tie-vote situation occurs, in which event the mayor shall cast the tie-breaking vote. The appointee's term of office runs from appointment until expiration of the term of office of the last person elected to that office. If a disability prevents a council

member from attending council meetings or a member is absent from the city, a majority of the council may appoint a councilor pro tem.

Chapter VIII APPOINTIVE OFFICERS

Section 34. City Manager.

(a) The office of city manager is established as the administrative head of the city government. The city manager is responsible to the mayor and council for the proper administration of all city business. The city manager will assist the mayor and council in the development of city policies, and carry out policies established by ordinances and resolutions.

(b) A majority of the council must appoint and may remove the manager. The appointment must be made without regard to political considerations and solely on the basis of education and experience in competencies and practices of local government management.

(c) The manager need not reside in the city.

(d) The manager may be appointed for a definite or an indefinite term, and may be removed at any time by a majority of the council. The council must fill the office by appointment as soon as practicable after the vacancy occurs.

(e) The manager must:

- (1) Attend all council meetings unless excused by the mayor or council;
- (2) Make reports and recommendations to the mayor and council about the needs of the city;
- (3) Administer and enforce all city ordinances, resolutions, franchises, leases, contracts, permits, and other city decisions;
- (4) Appoint, supervise and remove city employees;
- (5) Organize city departments and administrative structure;
- (6) Prepare and administer the annual city budget;
- (7) Administer city utilities and property;
- (8) Encourage and support regional and intergovernmental cooperation;

(9) Promote cooperation among the council, staff and citizens in developing city policies, and building a sense of community;

(10) Perform other duties as directed by the council;

(11) Delegate duties, but remain responsible for acts of all subordinates.

(f) The manager has no authority over the council or over the judicial functions of the municipal judge.

(g) The manager and other employees designated by the council may sit at council meetings but have no vote. The manager may take part in all council discussions.

(h) When the manager is temporarily disabled from acting as manager or when the office of manager becomes vacant, the council must appoint a manager pro tem. The manager pro tem has the authority and duties of manager, except that a pro tem manager may appoint or remove employees only with council approval.

(i) No council member may directly or indirectly attempt to coerce the manager or a candidate for the office of manager in the appointment or removal of any city employee, or in administrative decisions regarding city property or contracts. Violation of this prohibition is grounds for removal from office by a majority of the council after a public hearing. In council meetings, councilors may discuss or suggest anything with the manager relating to city business.

Section 35. City Attorney. The office of city attorney is established as the chief legal officer of the city government. A majority of the council must appoint and may remove the attorney.

Section 36. Municipal Court and Judge.

(a) A majority of the council may appoint and remove a municipal judge. A municipal judge will hold court in the city at such place as the council directs. The court will be known as the Municipal Court.

Appendix – 2007 North Plains City Charter

(b) All proceedings of this court will conform to state laws governing justices of the peace and justice courts.

(c) All areas within the city and areas outside the city as permitted by state law are within the territorial jurisdiction of the court.

(d) The municipal court has jurisdiction over every offense created by city ordinance. The court may enforce forfeitures and other penalties created by such ordinances. The court also has jurisdiction under state law unless limited by city ordinance.

(e) The municipal judge may:

- (1) Render judgments and impose sanctions on persons and property;
- (2) Order the arrest of anyone accused of an offense against the city;
- (3) Commit to jail or admit to bail anyone accused of a city offense;
- (4) Issue and compel obedience to subpoenas;
- (5) Compel witnesses to appear and testify and jurors to serve for trials before the court;
- (6) Penalize contempt of court;
- (7) Issue processes necessary to enforce judgments and orders of the court;
- (8) Issue search warrants; and
- (9) Perform other judicial and quasi-judicial functions assigned by ordinance.

(f) The council may appoint and may remove municipal judges pro tem.

(g) The council may transfer some or all of the functions of the municipal court to an appropriate state court.

Chapter IX PERSONNEL

Section 37. Compensation. The council must authorize the compensation of city officers and employees as part of its approval of the annual city budget.

Section 38. Merit Systems. Subject to collective bargaining agreements between the city and its employees, the council by resolution will determine the rules governing recruitment, selection, promotion, transfer, demotion, suspension, layoff, and dismissal of city employees based on merit and fitness and any collective bargaining agreement in effect.

Chapter X PUBLIC IMPROVEMENTS

Section 39 Procedure. The council may by ordinance provide for procedures governing the making, altering, vacating, or abandoning of a public improvement. A proposed public improvement may be suspended for six months upon remonstrance by owners of the real property to be specially assessed for the improvement. The number of owners necessary to suspend the action will be determined by ordinance.

Section 40. Special Assessments. The procedure for levying, collecting and enforcing special assessments for public improvements or other services charged against real property will be governed by ordinance.

Chapter XI MISCELLANEOUS PROVISIONS

Section 41. Debt. City indebtedness may not exceed debt limits imposed by state law. A charter amendment is not required to authorize city indebtedness.

Section 42. Ordinance Continuation. All ordinances consistent with this charter in force when it takes effect remain in effect until amended or repealed.

Section 43. Repeal. All charter provisions adopted before this charter takes effect are repealed.

Section 44. Severability. The terms of this charter are severable. If any provision is held invalid by a court, the invalidity does not affect any other part of the charter.

Section 45. Time of Effect. This charter takes effect January 1, 2008.

Financial Policies

- I. Policy Statement
- II. General Objectives
- III. Operating Budgets
- IV. Revenue
- V. Expenditures
- VI. Fund Balance
- VII. Capital Improvements
- VIII. Debt Management
- IX. Investments
- X. Cash Management
- XI. Purchasing

I. Policy Statement

The City of North Plains is committed to responsible financial management through financial integrity, prudent stewardship of public assets, planning, accountability, and full disclosure. The broad purpose of these policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. The policies may be amended by a majority vote of the North Plains City Council.

These financial management policies will generally cover areas of:

- I. Operating budget
- II. Revenue
- III. Expenditures
- IV. Fund balance
- V. Capital improvement
- VI. Debt management
- VII. Investment
- VIII. Cash management
- IX. Purchasing

Policies will be reviewed and updated each year during the budget preparation process. Finance and management staff review policies and procedures regularly for audit compliance.

II. General Objectives

Assist the Council and City management by providing accurate and timely information on financial conditions pertinent to City operations.

The Financial Policies are included in the budget document to ensure at least an annual review of the policies. It also serves as readily available reference for employees and the public.

Substantive changes are highlighted in **bold**. Minor changes in the policy such as paragraph reformatting and title updates are not highlighted.

Provide sound financial principles to guide the important decisions of the Council, and City management that will have a significant fiscal impact.

Compile an exhaustive balanced budget that accounts for all City revenues and expenditures. As a result, the City will be strengthened financially.

Deliver efficient, cost effective, and appropriate services.

Enhance the policymaking ability of the Council by providing accurate information on program costs.

Ensure the legal use of all City funds through a sound financial system and strong internal controls.

Employ revenue policies that diversify revenue sources, distribute the costs of municipal services fairly, and provide adequate funds to operate desired programs.

Comply with all finance related legal mandates, laws, and regulations.

III. Operating Budget

The budgeting process will be coordinated so that major policy issues are identified and incorporated into the budget.

Budgetary procedures will conform to State regulations and generally accepted accounting principles.

Monthly reports will be compiled comparing the budget to actual expenses. These reports will be reviewed by the City Manager and Department Heads.

Budget amendments will be prepared by the Finance Manager, under the direction of the City Manager, to ensure compliance with Oregon law.

The City will annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. In the case where revenues do not exceed expenditures, the reasoning and strategic plan will be explained to Council and must be approved. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision. Any year-end operating surpluses will be calculated as ending fund balance and become part of the beginning fund balance in the following year.

As a minimum, the unappropriated ending fund balance shall be earmarked. Any funded liabilities unused in the previous year may be used to fund liability first, then operations in the following year.

The City Manager, as the City's budget officer, will prepare and present the City's proposed annual budget to the Budget Committee for its approval. The Proposed Budget will comply with the annual goals/objectives of the City Council.

The Budget Committee will review, and, if necessary, revise the Proposed Budget. The Budget Committee will also consider whether the submitted Proposed Budget adequately

addresses the priorities set by the City Council. The Budget Committee must approve a Proposed Budget and submit it for adoption by the City Council. The City Council has the ultimate responsibility for adopting the budget and for making the necessary appropriations.

The budget, program priorities, project priorities, and service levels will be developed per the policies and procedures set forth by these financial management policies. If the City experiences growth to the point that citizens indicate a desire for measures of government performance, the Council will consider integrating performance measurement, service level, and productivity indicators into the operating budget wherever possible.

Annually the Council will be asked to set goals and objectives, the Budget Officer will draft a "Budget Guidance" memo for distribution to the department heads, so that they may provide budget drafting input to the Budget Officer.

The Budget Committee is made up of up to 14 members—seven of whom are members of the City Council, and seven of whom are appointed from the community at large. Members will serve staggered pre-designated three-year terms.

OPERATING BUDGET PROCEDURES

- ✓ Pursuant to State law, in order to receive State Shared Revenues, a public hearing before the City Council and the Budget Committee is required.
- ✓ The City will publish notice of the budget committee meeting 5-30 days prior to the meeting, and post notice on the City's website for at least 10 days. For other budget meetings, the City will post an agenda notice in accordance with North Plains' public meeting rules.

Appendix – Financial Policies

- ✓ The Budget Committee will hear the budget message, accept public comments, discuss and eventually approve the budget and tax levy. More than one meeting will be held if necessary.
- ✓ The City will publish notice of a City Council budget hearing with a summary of the budget 5-30 days prior to the hearing in accordance with Oregon law.
- ✓ The City Council will conduct a budget hearing prior to adopting the annual operating budget and Capital Improvement Plan. This must occur before July 1.
- ✓ If the City Council changes the tax levy by any amount or increases expenditures in any fund by 10% or \$5,000, whichever is greater, another budget hearing must be held.
- ✓ The City will adopt a Resolution to:
 - adopt the budget,
 - make appropriations, and impose and categorize taxes; and will adopt a five-year Capital Improvement Plan, no later than June 30th.
 - stating the City's eligibility for, and intention to receive State Shared Revenues.
 - Certifying taxes for fiscal year, which will be submitted to the Washington County Assessor on or before July 15.

IV. Revenue

The City will actively identify and administer funding sources that create a reliable, equitable, and diversified revenue stream to shelter the City from short-term fluctuations in any single revenue source and to maintain levels of service delineated by the Council.

The City will not finance long-term revenue shortfalls through borrowing.

The City will follow an aggressive policy of collecting revenues and receivables. Collection agencies will be used for water accounts over 45 days past due and library accounts with a balance over \$50. Liens will be used to enforce abatements and other actions as prescribed by the City's Municipal Code.

One-time revenues will be used for one-time

The bulk of City revenues are derived from:
Property taxes, franchise fees and user fees.

expenditures; i.e. for capital expenditures.

Dedicated revenue streams may only be used for the purpose for which they are being collected.

Proposed additional revenue sources, will be reviewed by the City Council in terms of community acceptability, competitiveness, diversity, efficiency, and fairness.

Revenue estimates will be conservative (underestimated), objective, and reasonable.

User fees will, to the fullest extent possible, be calculated to recover direct and indirect costs of service delivery. Reduction of user fees below the cost of recovery will be presented to the City Council for its approval.

The City Council will set fees by adoption of a Resolution.

V. Expenditures

The City's budget is on the modified accrual basis of accounting. Expenditures generally are recorded when a liability is incurred, as under full accrual accounting. However, debt service, compensated absences, and claims and judgments are recorded only when payment is due.

The City Manager will take immediate corrective action if, at any time during a fiscal year, revised revenue and expenditure estimates project a year-end deficit net of beginning fund balance, and will advise the Council at the next regularly scheduled City Council meeting.

The City will utilize creditor/vendor discounts to the fullest extent possible, and will establish a spending plan as soon as practicable in the fiscal year.

Target contingencies for the operating budget will range between five (5) and fifteen (15) percent of operations for each operating fund. For certain capital project funds the contingency may be higher, depending on whether projects are expected to be identified mid-year.

If the City experiences growth to the point that citizens indicate a desire for increased efficiency and/or effectiveness, the City Manager will begin staff and third-party reviews of City programs to measure efficiency and effectiveness. Privatization and contracting with other governmental agencies will be considered as alternatives to in-house service delivery. Programs that are determined by the Council to be inefficient and/or ineffective will be reduced in scope or eliminated.

VI. Fund Balance

The City will maintain an unreserved General Fund balance, net of unappropriated ending fund balance and funded liabilities, ranging from fifteen (15) to twenty (20) percent of annual

General Fund revenue. The purpose of this unreserved balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provision of services.

To the extent that the unreserved General Fund balance exceeds the target, the City may draw upon the fund balance to provide pay-as-you-go financing for capital projects, for other one-time capital equipment expenditures, or for accelerated debt service. With Council approval, the City may also draw upon the fund balance for one-time investment projects that are not necessarily capital, and to cover short term deficits.

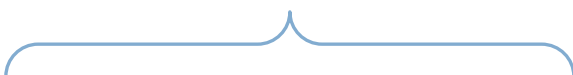
VII. Capital Improvements

In conducting Capital Improvements, the City will not exceed debt limits set by the Oregon Revised Statutes.


The Capital Improvements Program Budget fiscal year shall run concurrently with the Operating Budget fiscal year.

The City will determine the least costly, reliable, funding method for capital projects and will obtain grants, contributions, and low-cost State or Federal loans whenever possible.

The City will monitor and periodically assess the



Capital projects should be executed in the year they are budgeted. The budget document is intended to provide direction to staff to complete infrastructure improvements.



capital equipment and infrastructure status, setting priorities for renovation and replacement based upon needs and available resources.

The City will maintain its physical assets at a level adequate to protect the City's capital investment

Appendix – Financial Policies

and minimize future replacement and maintenance costs. The budget process will provide for review of maintenance conducted, and orderly replacement of capital assets from current revenues whenever possible.

A capital asset is a non-consumable asset with an original purchase price of \$5,000 or greater and a life span of more than one year. A consumable asset is infrastructure or equipment that has a life span of less than one year an original purchase price of less than \$5,000. The City Council may declare an item as consumable or non-consumable using different criteria on a case-by-case basis by majority vote of the Council.

Adequate insurance will be maintained on capital assets, and lists of assets will be maintained for the City's insurer.

The City will develop a five year Capital Improvement Program (CIP), submitted by the Budget Officer, which will be updated annually and adopted by the City Council when the annual operating budget is adopted.

The Budget Officer will coordinate development of the Capital Improvement Plan budget along with the development of the operating budget. Costs for internal professional services needed to implement the CIP will be included in the operating budget for the year in which the CIP item is to be implemented.

An objective process for evaluating CIP projects with respect to the overall needs of the City will be established through a ranking of CIP projects. The ranking of projects will be used to allocate resources to ensure priority projects are completed efficiently and effectively.

All funding sources that comply with Oregon and Federal laws and regulations may be used to fund capital improvements.

CIP projects will be approved at the budgeted amounts through the completion of the project.

The City Manager will conduct regular capital project and program reviews in order to monitor performance and keep the CIP current.

A statement detailing the operating budget impact of each project will be presented to the City Council for its consideration.

The City Manager and Public Works Director will identify the estimated costs, potential funding sources, and project schedule for each capital project proposal before it is submitted to the City Council.

Capital reserve funds will be established and maintained to accumulate reimbursements from other governmental agencies for the prior purchase of real assets, as well as transfers of undesignated fund balance from other City budget funds. These Funds will be used to pay for:

- non-routine and one-time expenditures, such as land and building purchases
- construction and maintenance improvements that are expected to last more than ten (10) years
- capital equipment and vehicles,
- technology improvements that are expected to last at least five years (5) and cost more than \$5,000.

Expenditures from these funds shall be aimed at protecting the health and safety of citizens and employees, protecting the existing assets of the City, ensuring public access to City facilities and information, and promoting community-wide economic development.

All reserve Funds will be reviewed by the City Council at least every ten years for renewal if desired.

VIII. Debt Management

The City may seek the advice of a Financial Advisor when necessary. A Financial Advisor will advise on the structuring of obligations to be issued, inform the City of various options, advise

Appendix – Financial Policies

the City how choices will impact the marketability of City obligations, and will provide other services as defined by a contract approved by the City Council. The Financial Advisor will inform the City Manager of significant issues.

The City will establish parameters and provide guidance governing the issuance, management, continuing evaluation of, and reporting on, debt obligations issued by the City of North Plains, and will provide for the preparation and implementation necessary to assure compliance and conformity.

The City will follow a policy of full disclosure on every financial report, official statement, and bond prospectus.

If the City reaches a point at which it issues bonds frequently, the Finance Manager, under the direction of the City Manager, will begin to forge and maintain positive relationships with rating agencies, provide them with updates, and will coordinate meetings on new debt issuance as necessary.

The City will generally conduct financings on a competitive basis. However, negotiated financings may be used, with approval of the City Council, due to market volatility or the use of an unusual or complex financing or security structure.

The Finance Manager, under the direction of the City Manager, will structure debt issuances and oversee the management of City debt.

Bond sales will be structured to achieve level debt service payments to the extent possible, taking into consideration the costs of such financings.

The scheduled maturity of bond issues should not exceed the expected useful life of the capital project or asset(s) financed, and in no case shall the term exceed 20 years.

Long term debt will not be used to fund current operations or normal maintenance.

As provided in ORS 308.207, the City will not issue nor have outstanding more than three (3%) percent of the real market value of the taxable property within its boundaries. This limitation does not apply to general obligation bonds issued to finance the costs of local improvements addressed and paid for in installments under statutory or charter authority or to finance capital construction or capital improvements for:

- Water supply, treatment or distribution; or
- Sanitary or storm sewage collection or treatment; or
- Gas, power or lighting; or
- Off-street motor vehicle parking facilities.

Limited-tax general obligation bonds will be restricted to levels set forth in ORS 287.053.

As a precondition to the issuance of limited-tax general obligation bonds, alternative methods of financing should be examined.

Whenever appropriate, the City shall use special assessment or self-supporting bonds (sometimes referred to as revenue bonds) instead of general obligation bonds, so that those benefiting from the improvements will bear all or part of the cost of the financed project.

Interest earnings from general obligation bond proceeds will be deposited in the appropriate Capital or Debt Service Fund, and will be used to fund capital costs or capital debt service.

Principal repayment delays will not exceed two years.

The City will not assume more tax-supported general purpose debt than it retires each year

Appendix – Financial Policies

without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. The City will conform to Oregon Revised Statutes with regard to any voter approval of additional debt requirements.

Either variable or fixed rate financing may be used, subject to applicable laws, depending on the cost benefit of each option to the City.

Except in an emergency situation, designated by the City Council, no more than 60% of capital improvement program projects will be funded from long-term financings.

The Finance Manager, under the direction of the City Manager, will consider purchasing bond insurance when the present value of the estimated debt service savings from insurance is equal to or greater than the insurance premium.

Refunding (the practice of repaying a fund by making a new issue of another bond, i.e. a government refunds a bond when it borrows more money to repay the money it already owes to bondholders; refinancing a bond) of outstanding debt will only be considered when present value savings of at least four (4%) percent of the principal amount of the refunded bonds are produced; unless a restructuring, or bond covenant revision, is necessary in order to facilitate the ability to provide services or issue additional debt in accordance with established debt policy and limitations.

The City may not issue warrants to satisfy short-term obligations, unless the Council determines that a dire financial situation exists and short-term financing is not readily available. Warrants will only be used at the specific direction of the Council.

For the City to issue a new revenue bond, as defined in a Resolution authorizing the revenue bonds in question, revenues will be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which

requirements are scheduled to be the greatest. Generally, revenues should be maintained at 130% of the maximum annual debt service. The debt coverage ratio is calculated by determining the net income (Receipts-Disbursements) and dividing the net income by the debt service. Annual adjustments to the City's rate structures will be made, as necessary, to maintain a 1.3 coverage ratio.

A debt service reserve fund will be created from the proceeds of a bond issue and/or the excess of applicable revenues to provide a ready reserve to meet current debt service payments should monies not be available from current revenues. The debt service reserve fund will have two annual debt service payments available at all times.

The City may make interfund loans between funds or interagency loans between the City the North Plains Urban Renewal Agency if excess funds are available and the use of these funds will not impact the fund's current operations. The prevailing interest rate, as established by the Finance Manager, under the direction of the City Manager, will be paid to the lending fund.

Use of short-term borrowing, such as bond anticipation notes (BANs) and tax-exempt commercial paper, will be undertaken only if the transaction costs, plus interest of the debt, are less than the cost of internal financing, or if available cash is insufficient to meet working capital requirements.

Certificates of participation known as COP's (an alternative to a municipal bond in which an investor buys a share in the improvements or infrastructure the government entity intends to fund), and other leases, should be used when the size of a project is such that the interest rate is favorable to the City, or when other means of financing is unavailable.

IX. Investment Policy

The City will comply with State, Federal, and other legal requirements and regulations regarding investments.

The City will ensure the safety of capital and principal.

The City will maintain a level of liquidity (the ability to convert assets to cash) sufficient to fund operations.

The City will attain a market rate of return, taking into account City risk constraints and cash flow of the portfolio.

The City will appropriately diversify the portfolio through varying maturities, utilization of multiple brokers/dealers, and market coverage.

The Finance Manager, under the direction of the City Manager, will be designated as the City's Investment Officer responsible for investment management decisions and activities. The City Manager will delegate an alternate Investment Officer in the event that investment circumstances dictate immediate action and the Investment Officer is unavailable. The delegated alternate may be an investment advisor on retainer.

Officers and employees involved in the investment process will comply with Oregon Revised Statutes with regard to conflict of interest, and will fill out an annual statement of economic interest for submittal to the City Recorder. Such officers and employees will refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials will disclose any material interests in financial institutions with which they conduct business. They will further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Officers, employees, and their families

will refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City. Officers and employees will, at all times, comply with the state of Oregon, Government Standards and Practices Commission, code of ethics set forth in ORS 244.

The City will rely on the "Prudent Man Rule", established in *Harvard College v. Armory* 9 Pick (26 Mass) 446, 461 (1830). This requires that the Investment Officer to:

"Conduct himself (herself) faithfully and exercise sound discretion. (S)He is to observe how men of prudence, discretion and intelligence manage their own affairs, not in regard to speculation, but in regard to the permanent disposition of their funds, considering the probable income, as well as the probable safety of the capital to be invested."

The City will diversify the investment portfolio to avoid incurring unreasonable credit and investment risks inherent in over investing in specific instruments, individual financial institutions, or maturities.

INVESTMENT DIVERSIFICATION

All investments of the City will be made in accordance with Oregon Revised Statutes: ORS 294.035 through 294.046; ORS 294.125 through ORS 294.155; ORS 294.805 to 294.895 and other applicable statutes. Any revisions and or extensions of these sections of the ORS will be assumed to be part of this expanded Investment Policy immediately upon being enacted.

The Finance Director will diversify the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. Diversification to avoid undue risk is achieved by varying the type of investment to ensure liquidity, investing in securities from several different financial institutions to reduce the

Appendix – Financial Policies

chance of loss and varying maturity length to ensure availability of funds to meet cash needs.

The City may invest in the following classes of investments (with no more of the portfolio investments exceeding the percentage stated):

- Banker's Acceptance that are guaranteed by an Oregon financial institution (25%)
- Certificates of deposit with commercial banks or savings and loan associations that are FDIC insured and Oregon State Treasury-Qualified Financial institutions (25%)
- Investment Sweep Account per ORS 295 (15%)
- State of Oregon Local Government Investment Pool known as the LGIP (Minimum 15% up to 100%)
- State and local government securities (25%, with no more than 10% in any one entity)
- US Treasury Obligations (bills, notes and bonds) (100%)
- US Government Agency Securities and Instruments (75%)

Investment maturity placement decisions are made based upon projected cash flow requirements. The greatest emphasis of the investment program is placed on the Short-term portfolio (investments of 18 months or less). On-going analysis is performed to ensure short-term liquidity is consistent with projected cash flow needs.

After liquidity needs are met, and as opportunities arise, long-term placement of investment maturities will be considered. The City will not directly invest more than 25% of its portfolio in securities maturing between 18 months and five years from the date of purchase.

At least 30% of the portfolio must have a maturity of less than eighteen months in order to maintain liquidity.

The City will not invest in "double-barreled bonds" or derivatives.

INVESTMENT PROCEDURES

The Finance Manager, under the direction of the City Manager, will in addition to a monthly financial report submit an annual report to the Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program. More frequent reports may be provided when market conditions merit or if requested by the City Council. At a minimum, the report will contain:

- Beginning and ending market value of the portfolio by market sector and total portfolio.
- Beginning and ending book value of the portfolio by market sector and total portfolio.
- Detailed reporting on each asset.
- Overall current yield to maturity of the portfolio.
- Overall weighted average maturity of the portfolio.
- Maximum maturities in the portfolio.
- Compliance of the portfolio relative to the policy.

Portfolio performance will be measured every six months based on a comparison to the earnings of the local government investment pool. Investments will be reviewed on an annual basis to ensure that they are consistent with current desires and policies of the City Council.

X. Cash Management General

All employees will be diligent in their efforts to ensure the records and financial transactions are accounted for accurately.

Appendix – Financial Policies

All staff have received training on how to mitigate fraud in the workplace and this training will be offered annually. A written policy addresses cash handling outside of City offices, such as at community events.

All the public official bonds have been reviewed by the city insurance agent and adjusted where appropriate. An excess crime policy for \$250,000 is in place.

Receipts

All money received will be recorded in carbonless receipt book kept in the Finance Department. Receipt books are used by multiple employees, and directly accessible on a daily basis to the Finance Manager and City Manager:

- General fund revenues
- Performance bond funds
- Community hall rentals and other miscellaneous funds requiring deposits
- Municipal court revenues
- Water payments

Credit card payments shall be receipted the same as all other types of payment.

All receipts will be dated with the current date, indicate the name of the person providing the funds, include an explanation of why the money was paid, and identify the type of funds received (cash, money order, credit card or check) on each receipt.

All checks or money orders will require some type of identifying feature such as citation, building permit, right-of-way permit, or business license number that may be used as an audit trail signifying who paid the money and why. Generally, permits, licenses, applications and citations have numbers assigned to them, and should be used to identify the receipts of funds. Water billing receipts (computer generated) shall be date stamped received, denote cash,

check, check number or money order and initialed by persons receiving payments.

All receivables including direct deposits shall be receipted and marked appropriately.

If a receipt needs to be voided, documentation will be generated to establish good audit trail.

Deposits

Deposits of all monies shall be made weekly to City Hall together with a copy of the receipt book receipts related to the deposit and the weekly tally sheets.

Deposits shall be done as often as necessary so large amounts of money are not held on the premises. The cash represented in each deposit will be counted and verified by another person prior to the deposit leaving the premises.

Credit Cards

Credit card payments shall only be honored when card is presented.

Cash

All money boxes/bags will be counted at the beginning and end of each working day. Order of persons available to process is based on availability. Recommended persons are: Account Clerks, City Manager, Public Works Director. Library Director or Volunteer Coordinator /Library Assistant will be responsible for funds at the Library. The totals of all money boxes/bags shall be recorded in a journal retained at City Hall or at the Library.

All cash funds are maintained in lock secured sites. City Hall funds shall be retained in the safe located within the Finance Office, and the Library funds shall be retained in the locked drawer at the main counter at the Library.

Bank Statements

All bank statements will be opened and reviewed by the City Manager prior to being reconciled.

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All accounts will be reconciled monthly by the Finance Department.

Records

Primary maintenance and disposition of all financial records (utility billing, accounts receivables and payables, payroll, bank reconciliations, court accounts and general ledger) shall be under the direction of the City Recorder. No records shall be discarded until a destruction form is completed, witnessed and signed by the appropriate department personnel, City Recorder and City Manager.

Documentation associated with the Court that requires LEDS certification to review, has been moved to the Police Department offices. Only authorized personnel have access to the court records area.

XI. Purchasing

These purchasing guidelines present the City's purchasing systems and procedures. This policy has been developed with the goal of enabling the City to obtain required goods and services according to existing laws, statutes, regulations, and rules while facilitating a flexible, efficient, and cost-effective process.

In order to make the system work effectively, to achieve maximum value for every dollar spent, and to protect the City from unwarranted liability, each City employee must be generally familiar with these procedures and rules in order to conduct City business responsibly. City of North Plains agents and employees will act with the highest standards of ethics, observing both the letter and the spirit of the law.

Objectives

- Consistently obtain quality goods and services at the lowest price in the proper quantity for delivery when and where required.
- Guard against unnecessary obligations and liability risks in all transactions.

- Treat all bidders and suppliers fairly and with the utmost professionalism.
- Assure expenditures from public funds are made carefully within the constraints of Oregon Government Standards and Practices, Oregon Local Budget Law, the City Charter, the Municipal Code, and City resolutions, and applicable Federal laws.

General Information – Legal Framework

The laws, ordinances, and rules applicable to purchasing, contracting, and the sale of City property are:

- (1) Oregon Constitution, Articles I, XI, XII;
- (2) Oregon Revised Statutes:
 - ORS Chapters 279 regarding public contracts and purchasing,
 - Chapter 294 regarding municipal financial administration, and
 - Chapter 244 regarding standards and practices (ethics);
- (3) Oregon Administrative Rules, Chapter 125 and 137;
- (4) North Plains Municipal Code (MC); and
- (5) ORS 279.015(1)(g)(A) allows the City to acquire an item based on a bid or quote obtained by another governmental entity that followed the legal requirements of bidding. This practice is commonly referred to as "piggybacking."

Any expenditure having a lifespan in excess of one year and having a cost of \$5,000 or more is a capital expenditure. If it does not meet *both* of these requirements, it is considered materials and supplies.

Overview of Procurement Responsibilities:

The Office of City Manager is responsible for:

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- (1) Reviewing contracts for required insurance and indemnity clauses, insurance certificates, and attachments as addressed in the City's standard contract.
- (2) Returning completed contracts to originating department.
- (3) Filing original record copy for City Recorder archival purposes and scanning into imaging system for electronic reference.

The Finance Department is responsible for:

- (1) Verifying contractor has valid business license with City.
- (2) Establishing and maintaining official accounts payable files.
- (3) Receiving and auditing all invoices and purchasing documents.
- (4) Encumbering funds for purchase as needed.
- (5) Preparing checks for payment for all goods and services purchased by the City.

Delivery and Receipt of Goods and Services

Supplies will be delivered to the location designated by the requesting department.

When the goods are received, the requesting department is responsible for checking the delivery against the delivery slip for quantity, quality, and specifications. The following checklist needs to be followed:

- (1) The delivery slip information agrees with the goods received.
- (2) If the delivered goods are damaged, the items should be refused or a note must be made on both the receiving documents and the vendor must be immediately notified.

- (3) In cases of incomplete delivery, shortage, or overage:

- Record all items received, and notify the vendor.

- (4) When the final delivery on the purchase is made forward packing slips to Accounts Payable with request for payment.

Deliveries should not be accepted without delivery tickets or packing slips.

Payments

The City's billing address in all cases will be:

City of North Plains
Attn: Accounts Payable
31360 NW Commercial St
North Plains, OR 97133

Any department needing information regarding invoices or copies of specific statements should contact the Finance department.

On a periodic basis, or according to the vendor's terms, accounts payable will pay suppliers and vendors following these procedures:

- Payment will be made when a packing slip and request for payment are signed by the appropriate approving authority and submitted to Finance.
- If any problems are apparent, Finance will resolve them prior to issuing payment, and may ask the receiving and/or requesting department(s) for assistance in resolving concerns.

For payment for services, the City's standard personal services contract will be used if the service contract amount exceeds \$1,000, or for any amount where unusual risk to life or property exists.

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For services contracts valued under \$1,000 and without unusual risks to life or property, payment will be made when the following process has been completed:

- (1) Accounts payable will review invoices sent in by the supplier subsequent to their written approval by a Department Head or City Manager. A signature of approval for payment signifies that the scope of work is complete and acceptable and City funds should be paid.
- (2) If any problems are apparent, accounts payable will resolve them prior to issuing payment, and may ask the receiving department for assistance in resolving the problem.

Purchasing Authority

Employee	Amount
Staff	\$500
Department Head	\$5,000
City Manager	\$50,000

City Council acting as a legislative body can authorize expenses up to the legal limit.

As a practice City staff rarely uses petty cash. Reimbursements for personal employee expenses are usually made by check, which can be monitored through the check register.

Petty Cash Procedures (Expenditure Limit: \$50 or less)

Petty cash purchases are considered incidental purchases, requiring minimal documentation and Petty Cash Custodian approval. When using

petty cash the amount taken out should be documented and it should be initialed by the employee who is requesting the money to make the purchase and a witness who verifies the amount taken

The City has broadened access to credit cards, in order to minimize the use of cash by employees, avoid personal payments of city expenses, and create a clear audit trail for minor purchases. All credit card purchases are reviewed by a Department Head and/or City Manager.

Step-by-Step Process

1. The requesting employee delivers a completed and signed petty cash voucher and purchase receipt to the petty cash custodian. Petty Cash vouchers require approval signature of a Department Head or City Manager.
2. The petty cash custodian reviews the voucher and receipt for completeness, clarity, and budget authority (i.e. account number), and then disburses the requested funds to the employee.

Advances from Petty Cash may be used when employees do not have sufficient funds to cover the cost of a purchase

- (1) The requesting employee completes a petty cash voucher, including the general ledger number to be charged, and submits it to petty cash custodian, who advances the cash to the employee for the necessary purchase.

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- (2) The employee purchases the item and submits the receipt and any unused portion of the advance to the petty cash custodian.

Petty cash fund is located at City Hall.

The petty cash custodian may request petty cash account replenishment as needed, but at least once each month. When the fund is drawn down to approximately \$100, the petty cash custodian will collate all petty cash slips and sort them by account codes for entry onto a petty cash reimbursement form/envelope.

The petty cash custodian is responsible for balancing the amounts paid out against the slips returned for disbursement and must ascertain that the totals are identical. The City Manager must sign the form to approve replenishment after reviewing the petty cash reconciliation.

After the purchase, an employee should return any unused cash and provide a receipt or initial the transaction detail certifying the net expense.

As needed and at least monthly the transaction detail should be reconciled and replenished by recording a manual check to vendor petty cash and getting cash back from a deposit this should be documented by the manual check #, the deposit #, initial by the reconciler and initialed as approved by the City Manager(Control). The transaction detail report should then be filed in the AP petty cash folder.

Credit Card Procedures

Credit cards are issued in the name of the City of North Plains and in the names of City employees.

Permitted uses are limited to the direct purchase of authorized materials, equipment, or services and to making necessary reservations for authorized travel/training while conducting City business.

Bank cards have no cash advance authorization and are never to be used for personal business.

Step-by-Step Process

1. Employee is provided card by Finance Department. Persons authorized for cards include:
 - Full-time employees of the City
 - Library Volunteer Coordinator
 - Library Clerk responsible for shipping
 - Children's Librarian
2. Make purchase or place order.
3. Immediately write the account number on the customer copy of the charge slip, making sure there is adequate description of the expense to allow for audit verification.
4. When the individual billing statement arrives at accounts payable it will immediately be forwarded to the employee who must match receipts with the statement, and sign off on the expenses.
 - If there is a need for correction, the employee is responsible for contacting the vendor and ensuring the appropriate amount is billed or charge reversed.
 - If the employee approves the statement, it will be forwarded to the Department Head for review and approval.
5. Subsequent to receiving the Department Head's or City Manager's approval, the statement will be returned to accounts payable for processing and payment.

If a credit card is lost or stolen that must be reported to the City Manager by telephone and email or memo immediately, fully explaining the circumstances (date, time, and place of loss or theft if known, etc.)

Purchases

Employees should always attempt to procure services at the lowest cost practical from local vendors.

Whenever practical 3 sources for goods and services should be evaluated for a purchase. Sources can include:

- Reviewing websites
- Calling vendors, or
- Reviewing a catalogue

However if the value of a purchase is relatively low and the cost for the employee's time to perform comparison shopping is likely to negate or exceed savings realized by comparative shopping the employee may select the best option available for purchase. As an example, purchasing a small part from the local hardware store at a 40% higher cost is likely more cost effective than driving 20 miles round trip to a discount retailer and consuming an hour of staff time, or conducting a review on the internet which also consumes staff time.

As a general rule, employees should assume their time is worth 140% of their hourly wage. The value of the employee's time should be considered whenever the total price for a product is determined.

Similarly, expenses related to shipping and delivery should be considered whenever a purchase is made.

Employees who must purchase similar items on regular basis need only document the process of comparative shopping once a year. For example, the Police must periodically purchase ammunition. The first time it is purchased each year a comparison of prices should be performed. Thereafter the Department can rely on that information to demonstrate purchases of the same goods is competitive.

Informal Quote Procedures for Expenditures Up to \$5,000

The requesting department will analyze the purchase request and seek the best price on an informal basis, either by calling prospective vendors or by reviewing catalogues if feasible.

Step-by-Step Process

The requesting department determines the item(s) to be purchased. When practical and feasible, the requesting department will obtain 3 informal quotes for the item(s) from selected vendors. The requesting department may solicit quotes informally over the phone or refer to catalogues for price comparisons, recording quote information in a written format. This documentation should be retained for a minimum of three years.

If applicable, the vendor(s) respond with quotes to the requesting department. The requesting department evaluates all quotes and selects a vendor. Refer to the "purchasing limits" chart for approval authority.

If the purchase is for goods or services that require a contract, the contract package is forwarded to the Office of the City Manager for review first. Only the City Manager or a department head may execute a contract for service.

The selected vendor fulfills the requirements of the Purchase Order or Contract and sends an invoice to accounts payable.

The requesting department administers the contract, or inspects materials, construction, or services to determine whether or not they meet contract specifications. Discrepancies should be reported to the vendor and accounts payable as soon as possible. If the items have been furnished, as requested, the department signs and dates invoices promptly and submits them to Finance for payment.

Informal Bid Procedure for Expenditure \$5,000 to \$50,000

The requesting department will analyze the purchase request and seek the best price on an informal basis, either by calling prospective vendors or by a written request for bids

Step-by-Step Process

The requesting department prepares the specifications selects vendors from whom quotes will be obtained.


The department may solicit quotes informally over the phone, recording quote information in a written form.

The requesting department shall obtain a minimum of three written competitive bids. If vendors are non-responsive to requests for bids, then staff may document that three bids could not be obtained.


The department shall keep a written record of the source and amount of the bids received. If three bids are not available, a lesser number will suffice provided that a written record is made of the effort(s) to obtain the quotes.

Bids should be evaluated for cost and quality of goods and a vendor selected.

If the purchase is for goods or services that require a contract, the contract package is forwarded to the Office of the City Manager for review first. Only the City Manager or a



Public Improvement projects are subject to rules under ORS which require formal bidding, and the acceptance of the lowest responsible bid.



Department Head may execute a contract for service.

The requesting department administers the contract, or inspects materials, construction, or services to determine whether or not they meet contract specifications. Discrepancies should be reported to the vendor and accounts payable as soon as possible. If the items have been furnished, as requested, the department signs and dates invoices promptly and submits them to Finance for payment.

Formal Bid Procedures for Expenditures Over \$50,000

Since the bidding procedure is the focal point of public buying, it should be conducted so that no suspicions of impropriety can or will arise. Because of its importance, the bidding procedure is set forth below in detail, and must be followed carefully.

Expected Time Frame for this Process

A formal process can require two months or more to complete.

- *Bid Specifications: 2 Days*
- *Department Review: 3 Days*
- *Pre-Bid Conference (if applicable): (10 Days)*
- *Advertisement for Bids/Opening/Tabulation: 10 Days*
- *Bid Evaluation/City Council Work Session Action Item (if applicable): 10 Days*
- *Successful Bidder Notified, Contract Prepared*
- *Signed, and Distributed: 10-15 Days*

Step-by-Step Process:

After obtaining City Council approval to let bid(s) through the budget process, the requesting department prepares a bid specification package including the contract to be used for the item(s) to be purchased and prepares and advertisement for the bid. (The bid specification package is described in detail in OAR 137-30-010- to 137-030-045.)

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The department manager reviews the bid specification and contract for completeness, clarity, and objective basis for award, forwards the contract to the City Attorney for legal review if needed, reviews the advertisement for bid, and adds the item(s) to the bid list and places in on the City Council agenda, if applicable.

The requesting department advertises for bids, holds a pre-bid conference (optional), receives, opens and tabulates them. The department manager reviews and makes the recommendation for award to the lowest responsible bidder. (Note: The department will document its findings when not recommending the low bid and will forward those findings to the City Manager, who has the sole responsibility for disqualifying any bidder.)

For all public contracts in excess of \$50,000, formal approval by City Council is required. The requesting department will prepare a staff report and recommendation submitted through the City Manager for Council consideration.

Council will act on the recommendation at a regular or special City Council meeting in which the item is included as a business item on the agenda.

The requesting department forwards the recommendation to the City Manager, which reviews the department's selection and awards the prepared contract to the lowest responsible bidder, or selected bidder if the lowest bidder was disqualified.

When the bid exceeds the City Manager's purchase authority, the recommendation will be prepared in a staff report by the originating department, and sent through the City Manager to the City Council for consideration.

The requesting department notifies the successful bidder of award by telephone or mail the next business day after selection, prepares a contract, and transmits it to the successful

bidder (vendor) for signature. Upon the vendor's return of those signed contracts within 5-10 days after transmittal as well as such requirements as business license application and certificate of insurance, the department reviews and approves all documents and then forwards the contract package to Office of City Recorder for review, who then forwards to City Manager for approval.

If there are change orders to the original contract that exceed 10% or \$100.00 of the original bid price, the contract amendment must be reviewed by the City Manager, and when needed City Council.

After completion of the contract, forward the permanent file to the City Recorder for archival storage. For archiving purposes, the contract file must contain:

- (1) A copy of the RFP/RFB and any addenda.
- (2) Any vendor pre-qualification forms.
- (3) The complete list of vendors who received or requested the RFP/RFB.
- (4) Affidavit of publication of advertisement.
- (5) Bid/Proposal opening tally form.
- (6) Evaluation form.
- (7) Recommendation of award and any documentation supporting recommendation.
- (8) Accepted bid or proposal.
- (9) Bids/Proposals not accepted and reasons for non-acceptance.
- (10) Personal Services contract, if applicable.
- (11) Contract, if applicable.
- (12) List of subcontractors used on project, if any, and payment records.
- (13) Copies of change orders, if any.

Check Request Procedures

City checks are authorized by at least two signatories on the City bank accounts, and can only be issued after clear documentation of expenses is established.

Step-by-Step Process:

The check request must be made in writing. In all cases, authorizing signatures must appear on

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the check request prior to processing by the Finance Department.

Documentation for purchases including budget code numbers must be attached to the request when it is submitted to Accounts Payable for processing.

In the event that checks are required prior to the delivery of goods, attach all documentation, invoice, order form, or statement, to the completed check request and transmit to the Finance Department for processing.

Sole Source Procurement

In some rare instances, the City can waive the requirement for multiple bids if a good or service can only be obtained from one source. For example some specialized products may be distributed by only one or two vendors in the state, and it is not cost effective to seek additional vendors. Sole source procurements must be approved by the City Manager or City Council.

Professional Services

Staff can procure professional services based on the qualification of the person/firm providing service, rather than lowest cost. A competitive request for qualification is not required for contracts valued at less than \$20,000 or if a qualified vendor list from a neighboring community is used.

Professional services include things like, design, engineering, environmental study, and financial analysis.

Emergency Purchases and Contracts

In the rare event of an emergency that poses a threat to human health or to avoid or mitigate significant property damage, the City Manager or his or her designee may authorize an expense that is above the normal authorization level. As soon as practical thereafter, the Mayor and Council president shall be notified of the expense. The expense shall be presented for ratification at the next Council meeting.

Emergency Purchases with Personal Funds

At times, a City employee may be faced with an emergency situation or be in a situation in which it is expeditious to make a purchase from his or her personal funds. In such circumstances, the following rules and procedures apply.

- (1) With the exception of true emergency situations, all employee purchases with personal funds for which reimbursement is sought shall not exceed \$100.
- (2) In all circumstances a receipt is required. The City will not reimburse undocumented expenses. The receipt must show in some way the purchase amount, the item purchased (if practical), and the name of the City employee who made the purchase. It is acknowledged that cash register tape receipts often do not provide this information. If the information is not printed on the receipt, the employee should complete it.
- (3) Requests for reimbursement shall be turned in at least quarterly.