

FY 2025/2026 ADOPTED BUDGET



CITY OF TUALATIN, OREGON



CITYof
TUALATIN

City of Tualatin



City of Tualatin, OR

FY 2025-2026 Adopted Budget





City of Tualatin

**Adopted
2025/2026 Budget**

City of Tualatin, OR

Annual Budget

For Fiscal Year July 1, 2025 to June 30, 2026

CITY LEADERSHIP:

Frank Bubenik, *Mayor*
Valerie Pratt, *Council President, Position #6*
Maria Reyes, *Council Member, Position #1*
Christen Sacco, *Council Member, Position #2*
Bridget Brooks, *Council Member, Position #3*
Cyndy Hillier, *Council Member, Position #4*
Octavio Gonzalez, *Council Member, Position #5*

BUDGET COMMITTEE:

Chris Brune
Alyssa Colon
Mary Dirksen
John Hannam
Elizabeth Michels
Joseph Tanous
Brittany Valli
Teddy Tsaknaridis, *Student*

EXECUTIVE LEADERSHIP TEAM:

Sherilyn Lombos, *City Manager*
Megan George, *Deputy City Manager*
Dustin Schull, *Parks & Recreation Director*
Don Hudson, *Assistant City Manager/Finance Director*
Kevin McConnell, *City Attorney*
Aquilla Hurd-Ravich, *Community Development Director*
Greg Pickering, *Police Chief*
Bates Russell, *Information Services Director*
Stacy Ruthrauff, *Human Resources/Volunteer Services Director*
Rachel Sykes, *Public Works Director*
Jerianne Thompson, *Library Director/Equity and Inclusion Officer*

City of Tualatin | City Council Members



**Mayor
Frank Bubenik**



**Councilor - Position 1
Maria Reyes**



**Councilor - Position 2
Christen Sacco**



**Councilor - Position 3
Bridget Brooks**



**Councilor - Position 4
Cyndy Hillier**



**Councilor - Position 5
Octavio Gonzalez**



**Council President
Valerie Pratt**



City Manager

Sherilyn Lombos

Executive Management Team



Police Chief

Greg Pickering



Public Works Director

Rachel Sykes



Community Development Director

Aquilla Hurd-Ravich



Parks & Recreation Director

Dustin Schull



Library Director/
Equity & Inclusion Officer

Jerianne Thompson



City Attorney

Kevin McConnell



Assistant City Manager/
Finance Director

Don Hudson



Human Resources Director

Stacy Ruthrauff



Information Services Director

Bates Russell



Deputy City Manager

Megan George

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Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Tualatin
Oregon**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Tualatin, Oregon** for its annual budget for the fiscal year beginning **July 01, 2024**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.*

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Tualatin
Oregon**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**City of Tualatin
Oregon**

For its Annual Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



City of Tualatin

**Adopted
2025/2026 Budget**

How to Make the Most of the Budget Document

This budget document serves two primary, but distinct, purposes. One purpose is to present the City Council and the public with a clear picture of the services the city provides and of the policy alternatives that are available. The other purpose is to provide city management with a financial and operating plan that adheres to the city's financial policies. It also communicates the vision of the City Council and Leadership Team for the City of Tualatin and presents the financial and organizational operations for each of the city's departments.

In an effort to assist users in navigating through this document, the following guide is provided.

Reader's Guide

The introductory section provides a variety of information about the city:

It details important facts and figures, including acres of parkland, miles of streets, and other information.

It presents the city organization chart.

It provides the Council Vision.

It explains the Oregon budget process, including explanation of funds.

It includes the Advisory Committees and Boards.

Budget Message

The City Manager's budget message explains the budget document and outlines key components of the upcoming budget. Significant changes from the previous year's adopted budget are also explained.

Budget Summary

This section provides graphical representation of where our money comes from and where it is

spent. We also provide a summary of each required fund.

Revenues

This section includes not only the revenue sources for the Departments/Categories, but also the Current Revenue by Source, an overview of Oregon's property tax system, and a property tax summary.

Expenditures

Departments have been grouped into categories which flow together and allows for a clearer understanding of what it takes to provide city services. The expenditures for these categories are included in this section while the revenue is included in the Revenues section.

Debt Service

This section includes information on our General Obligation Bond and Enterprise Bond Funds.

CIP (Capital Improvement Plan)

The Capital Improvement Plan (CIP) establishes, prioritizes, and ensures funding for projects to improve existing, and develop new, infrastructure and facilities. While the CIP serves as a long-range plan, it is reviewed and revised annually. Projects selected for funding this year are included in this section.

Tualatin Development Commission

The Tualatin Development Commission (TDC) operates as an independent commission and is the Urban Renewal Agency for the City of Tualatin. This section provides both revenue and expenditure summaries for the Commission.

Appendix

The Appendix includes the Financial Policies, a long range forecast, a list of Acronyms, and will include the Budget Resolution in the Adopted Budget. The Salary Schedules for Police, AFSCME Local 422 employees, Exempt and Non-Exempt employees are included, as well as the list of authorized positions and Definition of Terms.

TUALATIN AT A GLANCE

Incorporated in 1913



of Library items checked out: 639,000
of ebook checkouts: 221,800
new library cards: 2,137



Police calls for service:
23,853

Aa1
Moody's
Investors
Service
Bond
Rating



27,910* Population

12 parks

340 acres



Traffic Signals 52

73 Miles of
Maintained Streets

180 acres of
greenway trails and
natural areas



* 2023 Certified Population, Portland State
University Population Research Center

VOLUNTEERS IN 2024

16,143

donated volunteer hours

736

Total volunteers

Our community of amazing volunteers gave their time to make these places, programs and events special:

- Library – 3,000 hours
- Parks, Greenspaces and Trails – 2,700 hours
- Summer Youth Programs – 2,400 hours
- Boards & Advisory Committees – 1,500 hours
- The Juanita Pohl Center – 1,900 hours
- Community Events – 700 hours



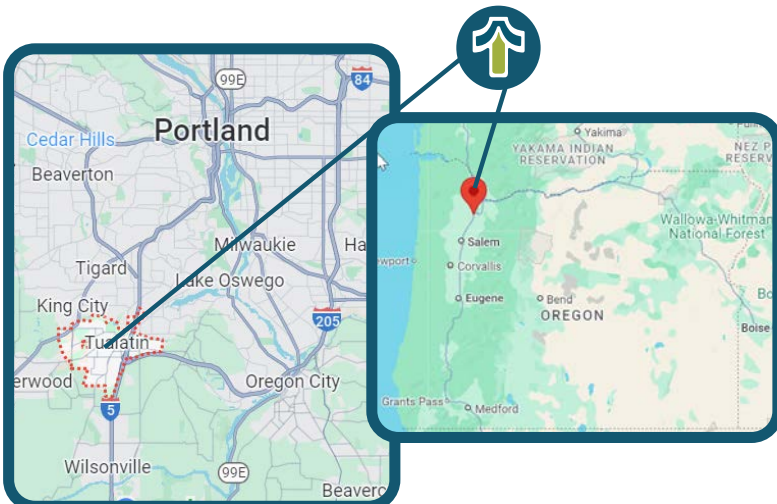
Welcome to Tualatin

The City of Tualatin takes pride in being a warm and welcoming community for new businesses, retail shoppers, and residents alike. We value a high quality of life and foster local pride, a sense of ownership, involvement, and belonging. With over \$100 million invested in local infrastructure, 717 acres of greenfield development, and a robust talent pool, Tualatin represents the future of the Portland Metro area. Whether you're here for business or leisure, our friendly community is ready to greet you with open arms.

Discover Tualatin today!

LOCATION

Tualatin is a southern suburb of Portland, Oregon. It is located along Interstate-5 between Interstate-205, Highway 99W, and Highway 217. In addition, the Westside Express Service (WES) commuter rail provides Tualatin residents and visitors access to the greater Portland Metropolitan region. Collectively, these major transportation facilities provide accessible, affordable, and easy movement of goods and people to, from, and within the region.



DISTANCE FROM TUALATIN

DESTINATION

Cities

	MILES
Portland, OR	13
Salem, OR	35
Eugene, OR	100
Seattle, WA	185
Boise, ID	440
San Francisco, CA	625

Airports, Rail Stations, Shipyards

Portland International Airport	24
Aurora State Airport	10
Hillsboro Airport	21
Portland Union Station	14
Portland Shipyards	17

Recreational Areas

Oregon Coast	85
Mt. Hood Ski Areas	65

Public Universities

Oregon Institute of Technology (Metro)	8
Portland State	12
Oregon State University	75
University of Oregon	100

DEMOGRAPHICS

Throughout the last 20 years, the City of Tualatin has been one of the fastest growing cities in Oregon. Unlike many other sprawling regions, Tualatin continues to maintain a high standard of living, yet remains an affordable place to locate a family. Tualatin is also part of an educated and skilled regional workforce.

LOCAL ATTRIBUTES 2022

- Median Age: **37.3**
- Hispanic or Latino: **21%**
- Median Household Income: **\$105,542**
- High School Graduate or Higher: **93.1%**
- Bachelor's Degree or Higher: **42.7%**

REGIONAL WORKFORCE ATTRIBUTES 2020

- Bachelor degree and higher: **42.2%**
- K-12 graduation rate: **93.1%**
- Regional workforce: **1.3 Million**
- Median household income: **\$83,943**
- Largest Employer: **Intel**

POPULATION GROWTH

	2022 Population	2010 Population	% Growth
City of Tualatin	27,807	26,054	7%
Portland Region	2,509,140	2,453,168	2%
State of Oregon	4,240,137	3,831,074	11%

Doing Business Here

Tualatin's Economy

The City of Tualatin recognizes that a strong local economy is essential to the overall quality of life. Businesses provide jobs, strengthen the tax base to support high-quality services, and inject wealth into the community. They also play a key role in supporting local charities and sponsoring community events. Thanks to long-term planning and thoughtful policies, Tualatin has a balanced mix of residential and commercial/industrial land. The City is home to a vibrant retail lifestyle center and cutting-edge manufacturing and wholesale trade companies.

Key Industry Clusters

There are five key industry clusters in Tualatin that provide the majority of employment opportunities and contribute significantly to the local economy. Combined, these clusters represent 47% of local employment and a direct impact of over \$1.8 billion in annual output. Taken together, the average income among jobs in these clusters is \$75,000 compared to a total average of \$58,000.

Tualatin Clusters



Transportation & Logistics

Employment: 3,486
Percent Employment: 11%
Ave. Wage: \$63,000



Advanced Manufacturing

Employment: 3,940
Percent Employment: 13%
Ave. Wage: \$60,000



Software & Technology

Direct Jobs: 3,991
Percent Employment: 13%
Ave. Wage: \$111,000



Corporate & Financial

Direct Jobs: 1,502
Percent Employment: 5%
Ave. Wage: \$84,000



Health & Wellness

Direct Jobs: 3,676
Percent Employment: 12%
Ave. Wage: \$66,000

By The Numbers

US CENSUS 2021

BUSINESS & EMPLOYEES

1,799

Number of OED Businesses

30,491

Number of Employees in Tualatin

\$2 BILLION

Total Payroll in Tualatin

2.6%

Local Unemployment Rate

Lam Research

Largest Employer

BUILDING INVENTORY

12.2 MILLION

Total sq.ft Industrial Space

1.3 MILLION

Total sq.ft office space

INDUSTRY CLUSTERS

54%

Local jobs in key industry clusters

\$76,000

Average wage among industry clusters

\$66,000

Average wage in Tualatin among all industries

Quality of Life

91% Of Tualatin Residents Rate the Quality of Life in Tualatin as “Excellent” or “Good.”



DOWNTOWN TUALATIN

Downtown Tualatin is not only the center for local commerce and businesses, it also functions as the central meeting place and the community living room. Thus, it is known locally as the Tualatin Commons. The central aspect of the Tualatin Commons is a lake and public plaza. The lake is surrounded by a mix of high-quality residential dwellings, retail, and professional service employment opportunities.

SHOPPING

Tualatin is home to one of the premier destination shopping centers in Oregon. Consisting of 500,000 square feet, Bridgeport Village is an upscale life-style shopping center that includes internationally renowned retail stores, diverse restaurants, and an IMAX cinema.

SCHOOLS

The public school system in Tualatin is part of the Tigard-Tualatin School District. District wide, student achievements in math, science, and reading consistently outpaces the rest of the State of Oregon. In 2023, NICHE ranked the school district 7th in the State of Oregon.

PARKS

There are over 200 acres of well-maintained community parks, trails, and natural areas within the City of Tualatin. Park amenities include sports complexes, shelters, boat docks along the Tualatin River, and vast areas of open space. Once you explore our parks you will see why it's a pleasure living, playing, and doing business “here”.

RECREATION

The City of Tualatin and other community groups organize regular recreational opportunities that range from canoe rentals and trips to world class festivals. In 2009, the West Coast Giant Pumpkin Regatta on the Lake at the Commons was named the best festival in Oregon. In addition to our signature events, numerous other activities are held each year including weekly summer concerts.

tualatinoregon.gov

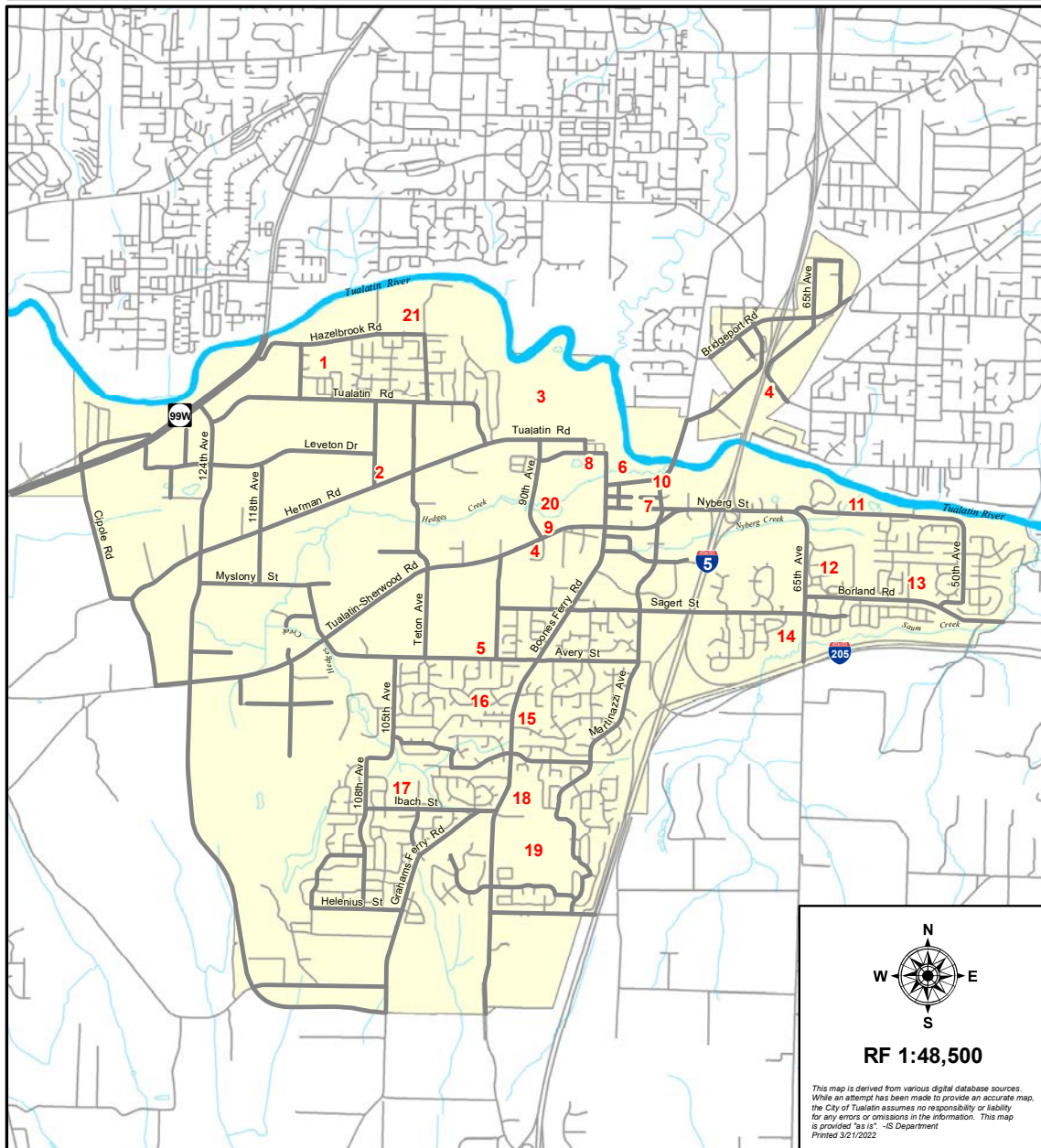
503.692.2000 | 18880 SW Martinazzi Avenue, Tualatin, OR 97062

Employer	2024			2015		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Lam Research Corporation	3,551	1	11.64%	669	2	3.14%
Legacy Meridian Park Hospital	1,100	2	3.61%	905	1	4.25%
Infinity Rehab	984	3	3.22%	-	-	-
Nortek Air Solutions	522	4	1.71%	-	-	-
Pacific Foods of Oregon	464	5	1.52%	280	10	1.31%
Amazon.com Services LLC	369	6	1.21%	-	-	-
Portland General Electric	328	7	1.07%	478	4	2.24%
Columbia Corrugated	327	8	1.07%	320	7	1.50%
Ascentec Engineering LLC	293	9	0.96%	-	-	-
Ichor Systems Inc	286	10	0.94%	-	-	-
United Parcel Services	-	-	-	512	3	2.40%
CES Group LLC	-	-	-	460	5	2.40%
Precision Wire Components	-	-	-	457	6	2.14%
DPI Specialty Foods Northwest Bass	-	-	-	300	8	1.41%
Pro Shops (formerly Cabela's)	-	-	-	290	9	1.29%
Total City employment	8,224			4,671		
			30,512			

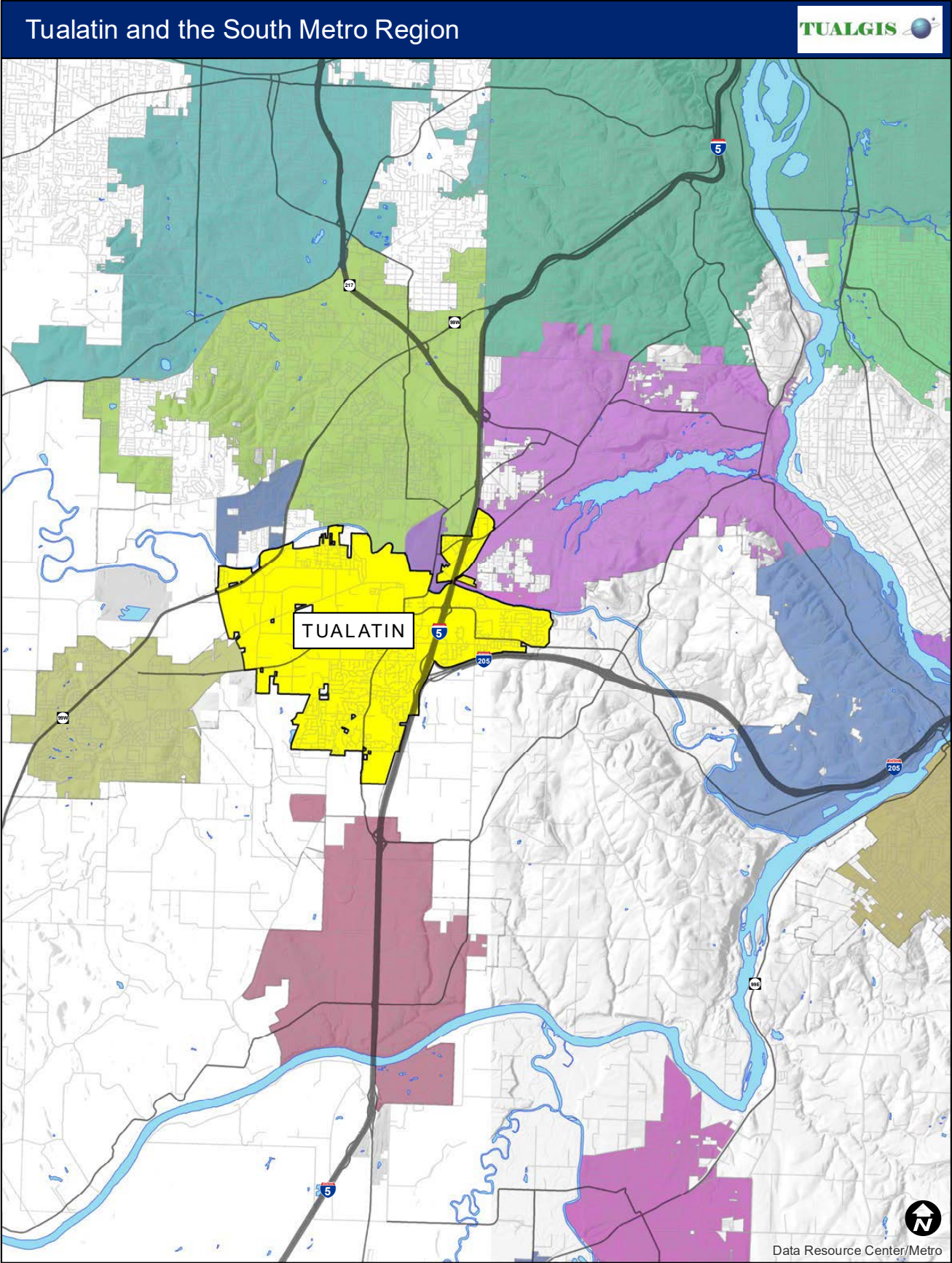
Information derived from Business License data provided to the City of Tualatin.

Tualatin, Oregon Points of Interest

TUALGIS



- | | |
|--|-----------------------------------|
| 1. Hazelbrook Middle School | 11. Brown's Ferry Park |
| 2. Tualatin City Services and Public Works | 12. Legacy Meridian Park Hospital |
| 3. Tualatin Country Club | 13. Bridgeport Elementary School |
| 4. Tualatin Valley Fire & Rescue Station | 14. Atfalati Park |
| 5. Tualatin Elementary School | 15. Little Woodrose Nature Park |
| 6. Tualatin Community Park, Parks & Rec Office,
Juanita Pohl Center | 16. Lafky Park |
| 7. Chamber of Commerce | 17. Ibach Park |
| 8. Police Department | 18. Byrom Elementary School |
| 9. Post Office | 19. Tualatin High School |
| 10. City Offices - Library Building | 20. Hedges Creek Wetlands |
| | 21. Jurgens Park |



CITY OF TUALATIN 2030 VISION



January 2025

CITY COUNCIL PRIORITIES



- Neighborhood investments are celebrated
- Strong relationships are built between the community, Council, and staff
- The community is educated, allowing for full and effective engagement
- Neighborhoods feel informed, engaged and connected with other City groups
- Tualatin is more liveable with safe pedestrian pathways while maintaining our tree canopy



- Diverse, livable, and sustainable housing options exist in Tualatin
- Data driven decision making is made to support housing needs
- There is a clear understanding of the regional/local housing landscape and Tualatin positively influences the landscape
- Tualatin offers a friendly environment for people in the housing process



- There is regular, clear communication on processes and progress in urban renewal areas
- Development planning is innovative, imaginative, and responsive, creating a connected community
- Council makes concrete steps forward to integrate placemaking into current projects
- The community is engaged in supporting our vibrant economy



- Tualatin has clear transportation goals and priorities that support strategic advocacy
- Safe transportation systems are in place that supports all modes/users
- There are protected funding streams for transportation
- The Transportation System Plan is adopted and planning has begun for implementation
- Advocacy for regional transportation priorities is taking place
- Tualatin is at the table for regional transportation discussions, ensuring better coordination

CITY COUNCIL PRIORITIES



- The Climate Action Plan is being effectively implemented
- Tualatin has a resilient response to environmental changes
- The Climate Action Plan is funded
- There is a prioritized 5-year implementation plan
- Tualatin applies an environmental lens to all City projects
- Tualatin has a proactive, less reactive, approach



- The community is regularly informed on bond project progress and park and recreation activities
- There is increased access to summer youth recreational programming
- Bond projects are completed
- Successful events are celebrated and improved
- Tualatin has ample resources to meet community demand for parks, trails, and recreational programs



- Tualatin is a trauma informed organization
- Strategic planning endeavors and skills are employed across the organization
- Progress is shared on the IDEA Committee work
- Council has defined Tualatin's culture and identity and knows the look and feel we want to be known for

OBJECTIVES TIED TO COUNCIL PRIORITIES



Conduct a street tree inventory and research adaptive street tree species.

Continue to support and listen to the Community Involvement Organizations (CIOs), including hosting an annual meeting with the CIOs.

Work with the Community Emergency Response Team (CERT) to strengthen the City's resiliency.

Engage with community members at neighborhood and City events.



Revisit the food cart policy and specifications.

Kick off the planning process for the Core Opportunity & Reinvestment Area (CORA).



Hire a staff person to manage the Climate Action Plan implementation and provide regular reporting on progress.

Receive programmatic updates and consider future opportunities with the Backyard Habitat Certification Program.

Continue to Partner with the Backyard Habitat Certification Program.



Train law enforcement and City staff on trauma-informed care practices.

Launch a redesigned City website to improve communications around City events and happenings, as well as to enhance the City's brand.

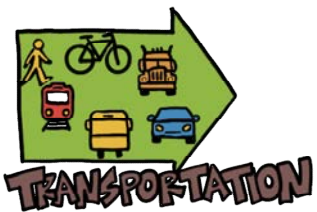
Incorporate elements of culture and identity into planning for the Core Opportunity & Reinvestment Area (CORA).

OBJECTIVES TIED TO COUNCIL PRIORITIES



Examine the City's options for creating and incentivizing diversified housing.

Continue to review and integrate appropriate options to address preservation and addition of green space.



Finalize the first major update to the City's Transportation System Plan since 2013.

Utilize the City's contract lobbyist to help Tualatin effectively advocate for its priorities.



Review growth opportunities and cost structure for recreation programs to ensure sustainable program offerings.

Complete parks projects including Victoria Woods, Las Casitas Park, Little Woodrose, and others.

Celebrate and quantify event successes through innovative attendance measurement systems.

Explore revenue opportunities to ensure stable, ongoing funding for parks maintenance.

*Other priorities funded through current staff personal services cost.

Budget Process

The annual budget is one of the most important and informative documents city officials will use. In simple terms, the city's budget is a financial plan for one fiscal year. It shows the estimated costs of expenditures (items or services the city wishes to purchase in the coming fiscal year) and other budget requirements that must be planned for, but won't actually be spent. It also shows the resources that will be available to pay for those expenditures.

The budget authorizes the city to spend money and limits how much money can be spent. It also justifies the levy of property taxes. In order to levy taxes through a county assessor, cities must prepare a budget following a specific local budgeting process.

Phase 1: The Budget Officer Puts Together a Proposed Budget

Each city must designate a budget officer, who is the City Manager for the City of Tualatin. The budget officer is responsible for preparing the budget or supervising its preparation. The first step in the budget process is the development of the budget calendar, which maps out all the steps that must be followed for the legal adoption of the city budget. The calendar must allow enough time for the budget to be adopted by June 30, before a new fiscal year begins. After the budget calendar is set, the budget officer, along with City staff, begins to develop the estimates of resources and requirements for the coming year.

A city budget is comprised of several funds, each with a specific purpose. The city budget includes different funds that clearly show what the local government is doing and how it plans to pay for the services that are provided to the City's citizens and customers.

There are six types of funds used in the City of Tualatin budget:

General Fund – records expenditures needed to run the daily operations of the local government and the money that is estimated to be available to pay for these general needs.

Special Revenue Funds – accounts for money that must be used for a specific purpose and the expenditures that are made for that purpose.

Capital Project Funds – records the money and expenses used to build or acquire capital facilities, such as land or buildings. This is a type of special revenue fund and is only used while a project is being done.

Debt Service Funds – records the repayment of general obligation bonds, as well as debt related to Enterprise activities. The expenditures in the fund are the debt principal and interest payments. Money dedicated to repay debt cannot be used for any other purpose.

Enterprise Funds – records the resources and expenses of acquiring, operating, and maintaining the City's utility systems.

Internal Services Funds – records the resources and expenses of providing services to internal functions of the city, such as the acquisition of vehicles that are part of the city's fleet.

Oregon budget law requires that each year a city's budget provide a short history of each fund. To meet this requirement, the annual budget will include: the actual or audited resources and expenditures for the prior two years; the current year's budget; the next year's budget as proposed by the budget officer; and columns for the budget approved by the budget committee and the final budget adopted by the city council.

Phase 2: The Budget Committee Approves the Budget

As defined by statute, a budget committee is an advisory group comprised of the city council and an equal number of appointed members. If the city council cannot identify enough citizens willing to serve on the budget committee, then the committee is made up of the citizens who have volunteered to serve along with the entire city council. The appointed members of the budget committee must be electors of the city, meaning they must be qualified voters who have the right to vote on the adoption of any measure. The members of the budget committee are appointed for staggered three-year terms, and cannot be employees, officers or agents of the city. No member of the budget committee can receive compensation for serving on the committee except reimbursement of expenses incurred while serving.

Among its functions, the budget committee conducts public meetings to hear the budget message and review the budget proposed by the budget officer. The Budget Committee listens to comments and questions from interested citizens and considers their input while deliberating on the budget. The budget committee can revise the proposed budget to reflect changes it wants to make in the local government's fiscal policy. When the committee is satisfied, it approves the budget. (Note: the budget committee does not have the authority to negotiate employee salaries.)

The Budget Message

The budget message is an explanation of information provided to the budget committee and the public to help them understand the proposed budget. The budget message is required by statute to contain a brief description of the financial policies reflected in a proposed budget and, in connection with the financial policies, explains the important features of the budget. The budget message must also explain proposed changes from the prior year's

budget and explain any major changes in financial policies.

The budget message should be in writing so it can become part of the budget committee's records. It is delivered at the first meeting of the budget committee by the budget officer or the City's Finance Director.

Budget Committee Meetings

A quorum, or more than half of the committee's membership, must be present in order for a budget committee to conduct an official meeting. Any action taken by the committee first requires the affirmative vote of the majority of the membership. In the event that only a quorum is present at a meeting, all members must vote in the affirmative for an action to be taken.

Local budget law requires that a budget committee hold at least one meeting for the purpose of receiving the budget message and the budget document; as well as to provide the public with an opportunity to ask questions about and comment on the budget. Prior public notice is required for the meeting(s) held for these two purposes, either by printing notice two times in a newspaper of general circulation, or once in the newspaper and posting it on the city's website. If the budget committee does not invite the public to comment during the first meeting, the committee must provide the opportunity in at least one subsequent meeting. The notice of the meeting(s) must tell the public at which meeting comments and questions will be taken.

When approving the budget, the budget committee must also approve a property tax rate or the tax amounts that will be submitted to the county assessor. The budget committee should make a motion to approve the property tax so that the action is documented in the minutes of the committee. Upon approval by the budget committee, the budget officer completes the budget column labeled "Approved Budget," noting any changes from the original

proposed budget. Upon completion, a summary of the approved budget which includes a narrative description of prominent changes to the budget from year to year, is published with notice of a public hearing to adopt the budget no more than 30 days nor less than five days before the hearing.

Phase 3: The Budget is Adopted and Property Taxes Are Certified

Conducted by the city council, the budget hearing includes a final review of the budget before adoption by the council. The hearing also includes deliberations on the budget approved by the budget committee and consideration of any additional public comments. The city council can make any adjustments that it deems necessary (with some restrictions) to the approved budget before it is adopted prior to July 1. The types of changes the governing body may make are:

- Increasing expenditures in any fund up to \$5,000 or 10 percent, whichever is greater. If the increase needs to be greater than these limits, the council must republish the budget summary and hold a second public hearing (before July 1).
- Reducing expenditures of any fund—does not require republishing.
- Increasing the amount or rate of taxes to be imposed above what the budget committee approved—this can only be done if the budget is republished and a second budget hearing is held. However, the council cannot increase taxes above the permanent rate limit or legal, voter-approved local option tax rate/dollar amount, and bond principal and interest requirements.
- Reducing the tax rate or amount approved by the budget committee—does not require republishing.
- Adjusting the other resources in each fund—does not require republishing.

Adoption of the Budget

It is not a requirement that the budget be adopted at the hearing. The council has the option to wait until closer to the end of the fiscal year to formally adopt the budget. By waiting, the budget can include a better estimate of resources. However, the budget must be adopted before July 1.

To adopt the budget, the city council enacts a resolution. The resolution formally adopts the budget for the coming fiscal year; makes appropriations and gives the city the authority to spend money and incur obligations (the schedule of appropriations also sets limits on the amount of money that can be spent in each category within the fund); and sets the amount of taxes to be imposed—up to the permanent rate limit or dollar amount. To accomplish this, cities do not have to pass multiple resolutions. All the resolution statements can be combined into one resolution, which must be signed by the mayor before they are submitted to the county assessor's office.

By July 15 of each year, the City must submit two copies of the resolution adopting the budget, making appropriations, and imposing and categorizing the tax to the county tax assessor. In addition, the notice of property tax certification (form LB-50) and successful ballot measures for local option taxes or permanent rate limits must be submitted.

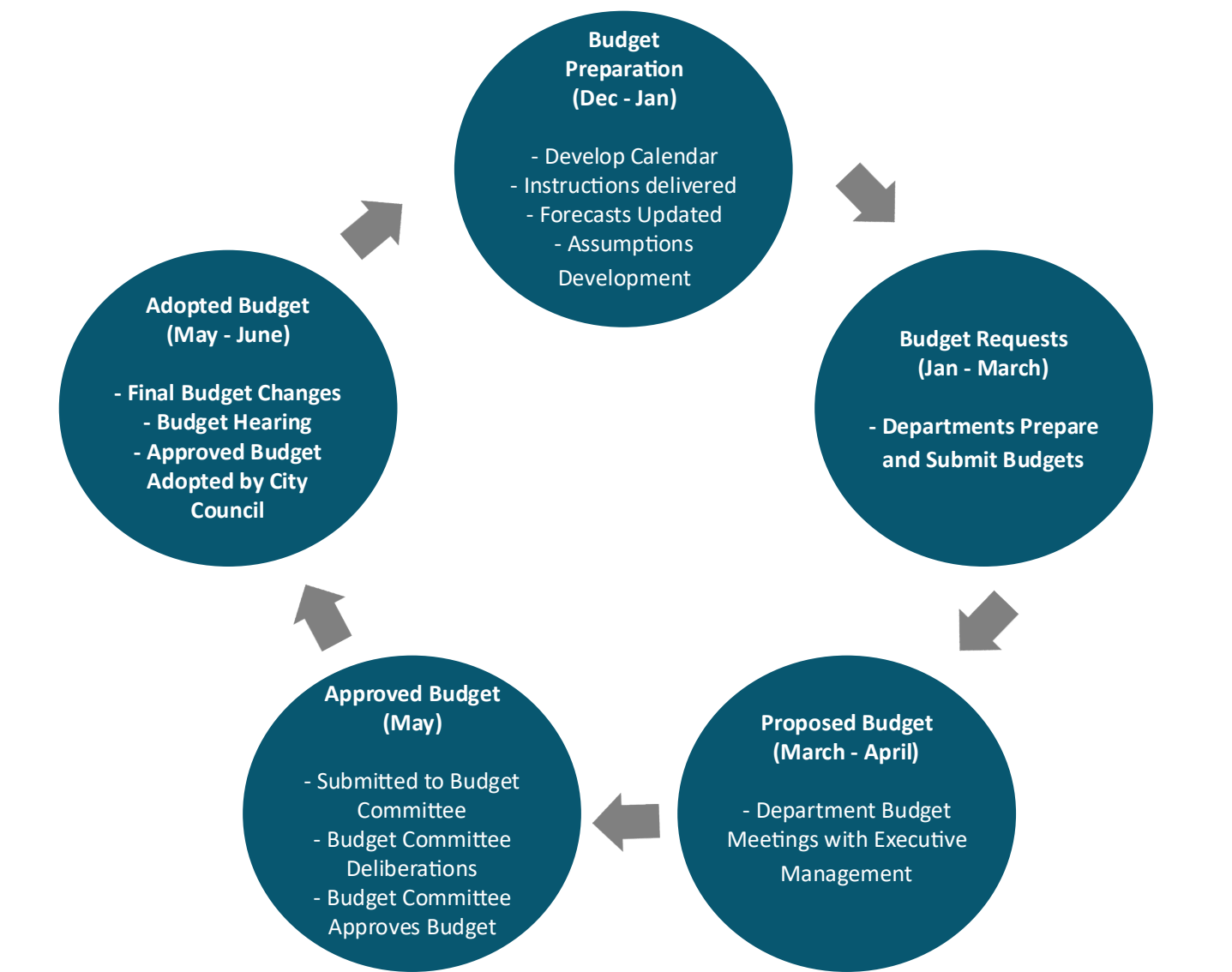
In addition to the county tax assessor's copies, a copy of the resolutions required by Oregon Revised Statutes 221.760 and 221.770 must be submitted to the Oregon Department of Administrative Services by July 31, in order to receive the City's share of certain State Shared Revenues. Finally, a copy of the completed budget document, including the publication and tax certification forms, must be submitted to the county clerk's office by September 30.

Phase 4: Changing the Budget

Once it is adopted, the City can begin operating within that specific budget. While it is possible for changes to be made to an adopted budget once the fiscal year begins, this can only happen under certain circumstances. Two such examples are resolution transfers and supplemental budgets. These are actions that must be taken before more money is spent beyond what is appropriated in the adopted budget, or before money is spent for different purposes than what is appropriated in the adopted budget. Any changes made to the adopted budget require that the budget remain in balance after the change.

It is unlawful to spend public money in excess of the amounts budgeted or for a different purpose than budgeted. Public officials can be sued for such actions if the expenditure is found to be malfeasance in office or willful or wanton neglect of duty. Creating a supplemental budget or a resolution transfer after the expenditure is made does not protect the governing body members from a lawsuit.

*Budget process article provided by the “League of Oregon Cities” and customized by the City of Tualatin.



Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Budgetary Basis of Accounting

There is no appreciable difference in the basis of accounting used for financial statements and the accounting method used for budgeting. The budgetary basis of accounting for budgeting purposes is also modified accrual.

Basis of Auditing

The audit, as reported in the Annual Comprehensive Financial Report (ACFR), accounts for the City's finances on the basis of generally accepted accounting principles. Generally accepted accounting principles, or GAAP, is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time. The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except for the Proprietary Fund Types. The audit uses the full-accrual method of accounting for the Proprietary Funds. The Annual Comprehensive Financial Report shows all of the City's funds on both a budgetary and GAAP basis for comparison. For more information about the City's basis of accounting and measurement focus, see the notes to the financial statements in the City's Comprehensive Annual Financial Report.

The City of Tualatin uses a modified accrual basis of accounting for budgeting purposes. This means revenues are recognized when they become measurable and available.

Fund Structure

The City of Tualatin uses various funds to account for its revenue and expenditures. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Also, funds are categorized by fund type as defined by generally accepted accounting principles (GAAP) and Oregon Budget Law.

The revenues in each fund may be spent only for the purpose specified by the fund. For example, the revenues in the Water Fund may be used only for purposes related to water operations. However, the General Fund is the primary exception to this rule. The General Fund is used to account for general-purpose revenues and operations of the city. Most of the traditional core operations of the city such as Police, Library, Parks, Planning, and Administration are budgeted in this fund.

General

General Fund

Special Revenue

- Building Fund
- Road Utility Fund
- Road Operating Fund
- Core Area Parking District Fund
- Tualatin Scholarship Fund
- Parks Utility Fee Fund
- Transportation Development Tax Fund
- American Rescue Plan Fund

Debt Service

General Obligation Bond Fund

The FY 2025-26 budget is considered a balanced budget as total resources are equal to total requirements in each fund.

Capital Projects

- Park Development Fund
- Parks Project Fund
- Transportation Project Fund
- Tualatin City Services Building Fund

Enterprise

- Water Operating Fund
- Water Development Fund
- Sewer Operating Fund
- Sewer Development Fund
- Stormwater Operating Fund
- Stormwater Development Fund
- Enterprise Bond Fund

Internal Service

Vehicle Replacement Fund

Tualatin Development Commission

- TDC Administration Fund
- Leveton Projects Fund
- Southwest Urban Renewal District Bond Fund
- Core Opportunity & Reinvestment Area Bond Fund

A summary of all funds is provided in the Budget Summary section to show a summary of each of the funds resources and requirements as budgeted and more detailed breakdown is shown in the Funds section. Resources include beginning fund balances, current revenues and transfers in from other funds. Requirements include operating expenditures, debt payments, capital improvements, transfers out to other funds, contingencies and ending fund balances or reserves.

Program/Section	Departments	Fund
Policy & Administration	City Council	General Fund
	Administration	General Fund
	Finance	General Fund
	Municipal Court	General Fund
	Legal	General Fund
	Information Services	General Fund
	Non-Departmental	General Fund
	American Rescue Plan	American Rescue Plan Fund
Community Development	Community Development	General Fund
	Engineering	General Fund
	Building	Building Fund
Culture and Recreation	Library	General Fund
	Tualatin Scholarship	Tualatin Scholarship Fund
	Parks & Recreation	General Fund
	Parks Maintenance	General Fund
	Parks Utility Fee	Parks Utility Fee Fund
	Park Development	Park Development Fund
	Parks Projects	Parks Project Fund
Public Safety	Police	General Fund
Public Works	Maintenance Services	General Fund
	Vehicle Replacement	Vehicle Replacement Fund
	Utilities - Water	
	- Operating	Water Operating Fund
	- Development	Water Development Fund
	Utilities - Sewer	
	- Operating	Sewer Operating Fund
	- Development	Sewer Development Fund

Funding Sources (continued)

Program/Section	Departments	Fund
Public Works (continued)	Utilities - Stormwater	
	- Operating	Stormwater Operating Fund
	- Development	Stormwater Development Fund
	Utilities - Street	
	- Road Utility	Road Utility Fund
	- Road Operating	Road Operating Fund
	- Transportation Dev. Tax	Transportation Dev. Tax Fund
	Transportation Project	Transportation Project Fund
	Core Area Parking District	Core Area Parking District Fund
	Tualatin City Services Building	Tualatin City Services Building Fund
Tualatin Development Commission (TDC)	TDC Administration	TDC Administration Fund
	Leveton Projects	Leveton Projects Fund
	Southwest Urban Renewal District	Southwest Urban Renewal District Bond Fund
	Core Opportunity & Reinvestment Area	Core Opportunity & Reinvestment Area Bond Fund



A fund is a grouping of relating accounts that is used to maintain control over resources that have been segregated from specific activities or objectives. The City of Tualatin's funds can be divided into two primary categories: governmental funds and proprietary funds. Governmental funds are used to account for most of the city's functions and include, general, special revenue, debt service and capital project funds. Proprietary Funds are enterprise funds used to account for city activities that are similar to those often found in the private sector. The City's Internal Service Fund accounts for the accumulation of dollars for future vehicle purchases for the funds that use the vehicles.

Governmental Funds

General Fund - Accounts for the financial operations of the City that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, and state and county shared revenue. Primary expenditures are for culture and recreation, general government and public safety.

Special Revenue Funds - These funds account for revenue derived from specific taxes or other earmarked revenue sources, which are legally restricted to expenditures for specified purposes. Funds included in this category are:

Building Fund - Accounts for revenues from various fees collected from development for construction of buildings and expended for services rendered primarily in the City's Building Division.

Road Utility Fund - Accounts for road utility fees from property located within the City and business owners to maintain pavement maintenance and street lighting, as well as the city's sidewalk/street tree program.

Road Operating Fund - Accounts for gas taxes and vehicle license fees received from the State of Oregon and Washington and Clackamas Counties for the operation and maintenance of the street system, traffic signals, bike paths and landscaping of roadside areas.

Core Area Parking District Fund - Accounts for parking fees from the property located within the core area parking district, and business owners to develop additional downtown parking areas and maintain existing parking areas.

Tualatin Scholarship Fund - Accounts for funds from a scholarship trust that is used for scholarships that promote higher education in scientific fields for Tualatin students.

Parks Utility Fee Fund - Accounts for parks utility fees from property located within the City and business owners to provide for the operation and maintenance of the City's Parks System and the capital maintenance, improvement, renovation, and replacement of facilities within the City's Parks System.

TDC Administration Fund - Accounts for the general operations of the City's Urban Renewal Agency, a component unit of the City of Tualatin.

Transportation Development Tax Fund - Accounts for the collection and use of the transportation development tax.

American Rescue Plan Fund - Accounts for funds from the American Rescue Plan Act to be used for programs to assist those impacted by the COVID-19 pandemic.

Debt Service Funds

These funds are used to account for revenues and expenditures related to the servicing of general long-term debt.

General Obligation Bond Fund - Accounts for the payment of principal and interest on general obligation bonds. Resources are provided by property taxes.

Southwest Urban Renewal District Bond Fund - Accounts for tax increment revenue and records indebtedness for projects within the District.

Core Opportunity & Reinvestment Area Bond Fund - Accounts for tax increment revenue for projects within the Core Opportunity & Reinvestment Area.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital items and facilities. Funds included in this category are:

Park Development Fund - Accounts for capital im-

provements to parks funded by system development charges and other contributions.

Parks Project Fund - Accounts for the proceeds of the city's Parks Bond to finance parks projects throughout the City.

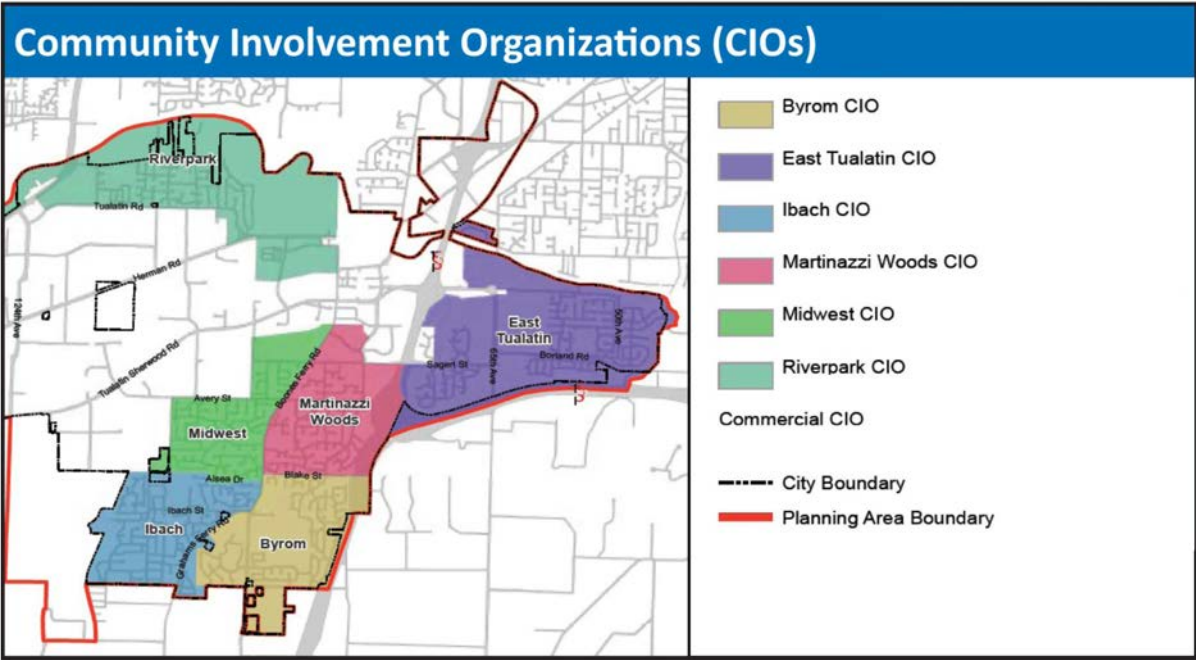
Transportation Project Fund - Accounts for the proceeds of the city's Transportation Bond to finance transportation projects throughout the City.

Leveton Projects Fund - Accounts for the proceeds of tax increment which is used for the acquisition and construction of capital assets within the Leveton Tax Increment District.

Tualatin City Services Building Fund - Accounts for the construction of a new service center for community development and utility services.

Enterprise Funds

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis



be financed primarily through user charges. These funds represent three segments of operations - Water, Sewer, and Stormwater.

Water Operations

Water Operating Fund - Accounts for the operation and maintenance of water facilities and services. The primary source of revenues consists of water sales and related charges.

Water Development Fund - Accounts for system development fees charged on new construction. The proceeds are used to finance major expansions of the water system.

Enterprise Bond Fund - Accounts for debt service financing for the water reservoir construction and other improvements to the water system, in addition to the construction of the City's warehouse and the Tualatin City Services Building.

Sewer Operations

Sewer Operating Fund - Accounts for the operation of the City's sewer system. The primary source of revenue consists of charges for sewer services.

Sewer Development Fund - Accounts for the system development fee charges on new construction. The proceeds are used to finance major expansion of the sewer system.

Stormwater Operations

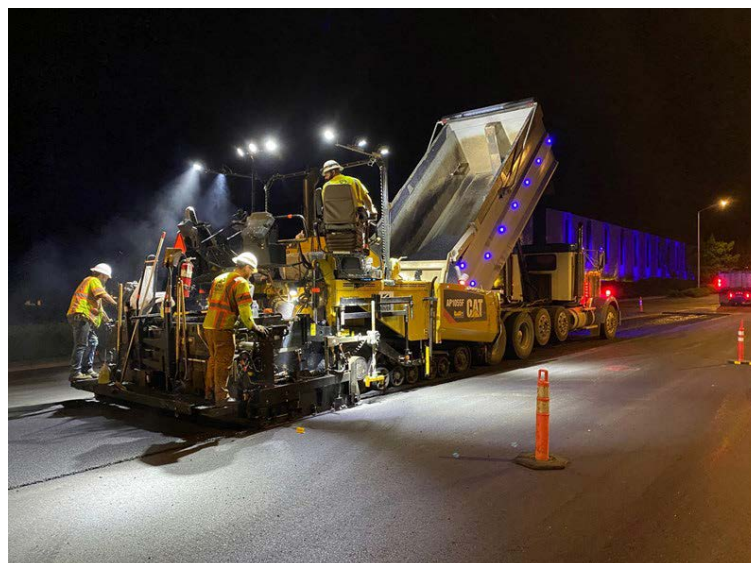
Stormwater Operating Fund - Accounts for storm drain services for residents of the City. The principal revenue source is from user fees.

Stormwater Development - Accounts for system development charges assessed to finance expansion of the storm water system.

Internal Service Funds

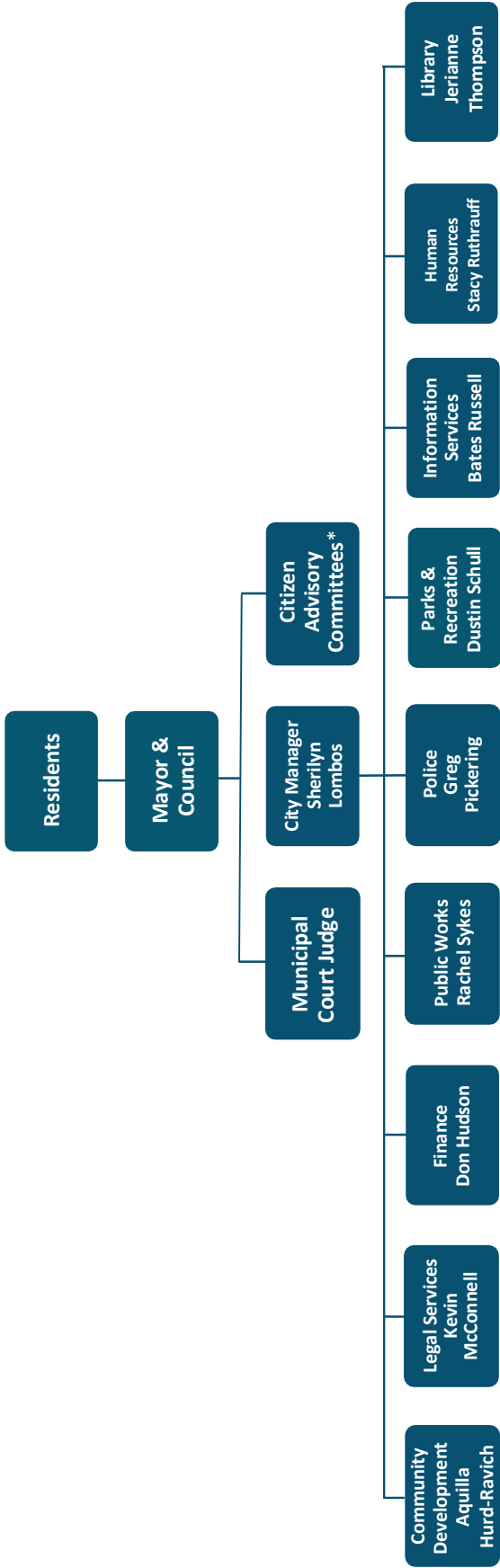
These funds are used to account for the financing of good or services provided by one department or agency to other departments or agencies of the government and other government units, on a cost reimbursement basis.

Vehicle Replacement Fund - Accounts for the accumulation of resources from funds that have vehicles as part of the city's fleet. Resources will be used to purchase a replacement vehicle when the original vehicle reaches the end of its useful life.





City of Tualatin Organization



* The Citizen Advisory Committees include the Tualatin Library Advisory Committee, the Tualatin Park Advisory Committee, the Tualatin Arts Advisory Committee, the Tualatin Planning Commission, the Core Area Parking District Board, the Architectural Review Board, the Budget Advisory Committee, and the Inclusion Diversity Equity and Access (I.D.E.A.) Committee.

Architectural Review Board

Architectural Review Board conducts public hearings, reviews plans and determines compliance with the Development Code (TDC) for the site development, architecture, and landscaping proposed in larger multi-family residential, commercial, semi-public/institutional and industrial development projects. The Board must at least one Architect, Engineer, and Landscape Architect amongst its members.

Meets on Wednesdays at 7:00 pm as needed or not less than 7 days, nor more than 21 days following an appeal of a staff Architectural Features Decision. Please see our Events Calendar to see a schedule of upcoming public meetings.

Members

Cyndy Hillier, Chair/Council
Patrick Gaynor
Chris Goodell
Kylan Hoener
Keith Hancock
Dongmei Lin
Skip Stanaway
Matt Kilmarti, Alternate
John Medvec, Alternate

Arts Advisory Committee

The Tualatin Arts Advisory Committee was created to encourage greater opportunities for recognition of arts in Tualatin, to stimulate private and public support for programs and activities in the arts, and to strive to ensure excellence in the public arts collection.

Monthly - 3rd Tuesday of each month, 6:30 pm.
These meetings are open to the public.

Members

Bridget Brooks, Council
Janet Steiger Carr, Chair
Brett Hamilton, Vice Chair
Mason Hall
Kathleen Silloway
Kalli Savage

Budget Advisory Committee

The Budget Advisory Committee is charged with the responsibility of reviewing the City budget, holding public budget hearings, and approving the Budget and referring it to the City Council for adoption. The City Council and seven resident appointees make up the committee.

One to three meetings are held annually in May, and others may be held as needed. See our Public Meetings Calendar to see a schedule of upcoming public meetings.

Members

Chris Brune
Alyssa Colon
Mary Dirksen
John Hannam
Elizabeth Michels
Joseph Tanous
Brittany Valli
Teddy Tsaknaridis, Student

Core Area Parking District Board

The Tualatin Core Area Parking District Board serves in an advisory capacity to the City Council on policy matters affecting the Core Area Park-ing District. These include location and design of new lots, existing lot improvements, regulations and maintenance, and capital outlays. The Board includes at least five business owners with business locations within the district.

Members

Maria Reyes, Council
Aaron Welk, Chair
Gary Haberman
Heidi Kindle
Taylor Sarman
Amy Trevor
Heather Weber

**Inclusion Diversity Equity and Access (I.D.E.A.)
Advisory Committee**

This committee will assist with achieving the City Council's 2030 to be an inclusive community that promotes equity, diversity, and access in creating a meaning quality of life for everyone and to be a connected, informed, and civically engaged community that embraces our city's diversity.

Members

Christen Sacco, Council
BJ Park, Co-Chair
Chris Paul, Co-Chair
Sunni Case Armstrong
Kelsea Ashenbrenner
Destiny Barajas
Koloni Fusitua
Eveline Hooper
Wing Shen Winnie Lo
Rebekah Morgan
Gerry Preston
Erinn Stimson
Cosimah Slider, Student

Library Advisory Committee

The Library Advisory Committee reviews, advises, and makes recommendations to the staff and City Council on matters affecting the Tualatin Public Library.

Meets Monday - 1st Tuesday of each month, 6:00 pm. These meetings are open to the public.

Members

Dana Paulino, Chair
Ashley Payne, Vice Chair
Rachel Elliot
Paul Turnbach
DeAnn Welker
Thea Wood
Nestor Sanchez, Student

Parks Advisory Committee

The Tualatin Parks Advisory Committee review, advises and makes recommendations to the staff and city Council on matters affecting public parks and recreational activities. These include immediate and long range planning, land acquisition, development, and recreational programming. It also advises Council on Urban Forestry policy.

Monthly - 2nd Tuesday of each month, 6:00 pm.
These meetings are open to the public.

Members

Emma Gray, Chair
Beth Dittman, Vice Chair
Carl Hosticka
Michael Klein
John Makepeace
Rebecca Ryan
Cosimah Slider, Student

Tualatin Planning Commission

Serves as the committee for Land Conservation and Development Commission planning process, fulfilling Statewide Planning Goal.

Reviews, advises and makes recommendations to City Council on matters affecting land use planning and the City's Comprehensive Plan, the Tualatin Community Plan, such as (comprehensive) plan amendments. Makes decisions on five specific land use application types such as Industrial Master Plan (IMP), Reinstatement of use, and Sign Variance (SVAR).

Members

William Beers, Chair
Randall Hledik
Ursula Kuhn
Allan Parachini
Janelle Thompson
Brittany Valli
Zach Wimer



City of Tualatin

**Adopted
2025/2026 Budget**

May 2025

Honorable Mayor Bubenik & Members of the Tualatin City Council

Members of the Tualatin Budget Advisory Committee

Members of the Tualatin Community



I am pleased to present the Fiscal Year 2025-2026 Proposed Budget. What follows this Budget Message is almost 300 pages detailing the financial road map for the upcoming fiscal year. Besides a LOT of numbers, there is a LOT of information, from general facts about our City, to our financial policies, a readers guide for the document itself and information about each department/division/fund behind the numbers. You will also find descriptions and highlights from the current fiscal year, performance measures and objectives for the upcoming fiscal year. In budgets that have personal services expenditures, you will see an organization chart for the positions that make up those expenditures. These pages are a good lead in to help you better understand the great work that is being done with the expenditures detailed on the pages that follow.

The objectives in each department are a mix of goals for the upcoming year to continue providing the great service our employees provide on a daily basis, and objectives tied to the City Council's vision and priorities.



The City Council sets policy and develops a vision for the upcoming years. The City Manager is responsible for carrying out the Council's vision and priorities, and oversees the over 160 employees who are vital to the daily operations of the City and execution of the Council's priorities.

Every year, the City Council meets to set their vision and priorities. The attached graphic depicts the Council's 2030 Vision. These seven vision statements are the North Star that helps guide city staff in their day-to-day work, but also in

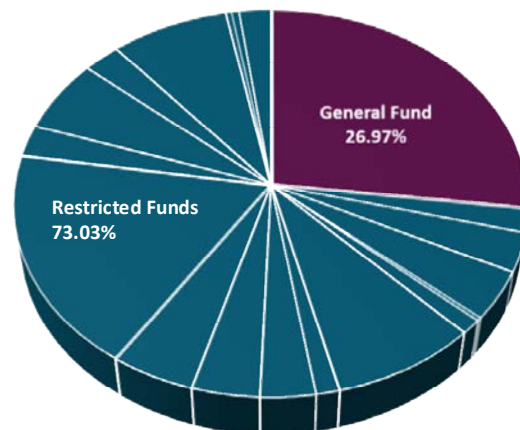
projects and direction beyond the essential functions that largely makes up the work of the organization:

- 1) A Caring and Inclusive Community
- 2) A Connected, Informed, and Civically Engaged Community
- 3) A Thriving and Diversified Economy
- 4) Safe, Vibrant, and Accessible Gathering Places
- 5) An Efficient, Accessible, Innovative, Sustainable, and Connected Transportation System
- 6) Safe, Desirable, Welcoming, and Sustainable Neighborhoods
- 7) An Environmentally Active, Sustainable, Responsible, and Forward Thinking Community.

When the Council met in February 2025, they affirmed their 2030 Vision and seven strong priorities. Included in this budget are a number of action items to support the Council's Vision and Priorities. A comprehensive list of actions can be found on pages 12 and 13 in the Readers Guide section of this document. Some examples include:

- Conducting a street tree inventory and researching adaptive street tree species.
- Development of an implementation plan for the City's adopted housing strategy.
- Review of the City's Food Cart policy and specifications.
- Utilization of contract lobbyists to help the City effectively advocate for transportation improvement projects.
- Adding a staff position for implementation of the City's adopted Climate Action Plan.
- Review of growth opportunities and cost structure for recreation programs to ensure sustainable program offerings.
- Launch of a new City website to provide easier access to city information.
- Provide Trauma Informed Care training for City Staff.

The City's budget is made up of 20 separate funds, with only one of these funds, the General Fund, unrestricted. As you can see from the pie chart, the General Fund makes up almost 27% of the overall City budget. The revenues in the General Fund are spent on the many services we provide to our residents, visitors to Tualatin, as well as our business community. The services that are budgeted in the General Fund include the Police Department, responsible for keeping our community safe, as well as for the Parks Maintenance staff, who keep our parks safe and clean. Popular culture and recreation services are provided by the Tualatin Library and the Tualatin Parks and Recreation Department. Both departments provide on-going services that are popular in the community, but are also responsible for outstanding special programs, such as the highly successful Summer Reading Program and the West Coast Giant Pumpkin Regatta. Development and growth of our community starts with the City's Planning and Engineering Divisions, which are funded in the General Fund. All of these services are supported by the remaining departments funded in the General Fund and provide fleet and maintenance services, information services, financial services, legal services and overall administration.



The City of Tualatin budget is comprised of 19 restricted funds. These funds have a legal restriction on their revenues and what they can be spent on. Included in this grouping are all our utility operating funds; Water, Sewer, Stormwater, Road; as well as the Road Utility Fund and the Parks Utility Fund. Also included in this group are Development Funds, which record the system development charges for transportation (the Transportation Development Tax), parks, water,

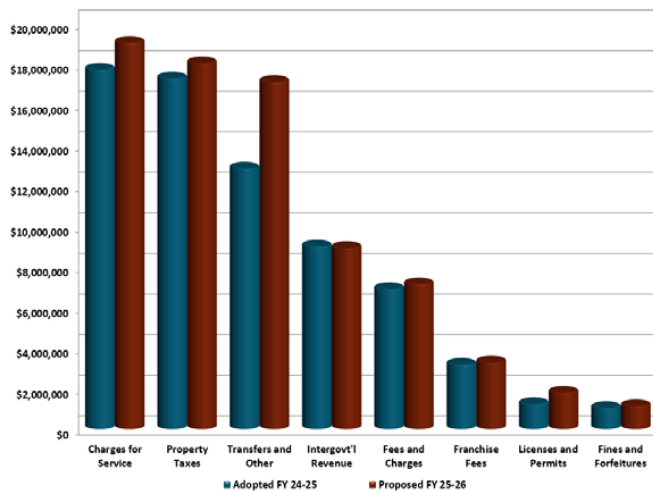
sewer and stormwater. The Building Fund is used to record building permit and fee revenue that is used for the City's building inspection program. The remaining restricted funds are as follows, with their restricted use:

- Core Area Parking – Records revenues from the Core Area Parking tax to be used for maintenance and operations of the six public parking lots in the Core Area Parking District.
- Tualatin Scholarship – Funded by a trust, interest revenues are used to award scholarships to a Tualatin student pursuing a degree in science, technology, engineering, math, or a related field.
- Parks Project – Projects funded by the 2023 Parks Bond proceeds.
- American Rescue Plan – Records project costs using dollars received under the American Rescue Plan Act of 2021.
- General Obligation Bond – Records property tax revenues from the bond levy to pay debt service on outstanding general obligation bonds for a previous refunding of parks and library bonds, the 2018 Transportation Bond and the 2023 Parks Bond.
- Enterprise Bond – Uses transfers from other funds to pay for debt service on outstanding debt for water system improvement bonds and a loan for the City Services Building project.
- Vehicle Replacement – Records revenues from those funds which have vehicles assigned to them, to be set aside to pay for replacement of vehicles that have reached the end of their useful life.

The revenues in the restricted funds are recorded in individual funds to track the appropriate expenditures for the revenues that are received.

Fiscal Year 2025-2026 Budget

The City of Tualatin departments continue to do a fantastic job of managing their budgets to provide high-quality services on a regular basis, while also weaving the City Council's Vision and Priorities into their budgets and activities. Due to their hard work and dedication to being good stewards of public funds, we continue to stay fiscally stable. In the following pages, we will go into more detail of



Tualatin's \$165,118,825 budget, a 5.37% increase from the FY 2024-2025 Adopted Budget.

The stability in the City's budget begins with our revenues and our revenue sources. In the FY 2025-2026 Proposed Budget, all revenue categories are projected to increase, except the Intergovernmental Revenue category, and that category is only decreasing 0.80%. Overall, City revenues are projected to increase 10.53%.

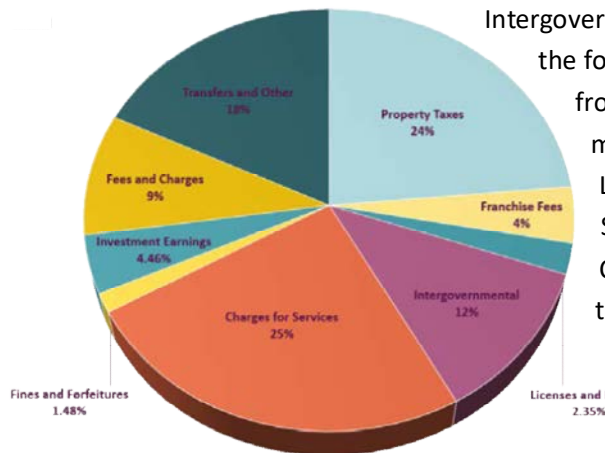
The largest revenue source in the City's overall budget is for Charges for Services at 24.90% of total revenues. We project to increase this category by 7.45%, primarily due to increases in utility rates for Water, Sewer, and Stormwater. Utility rates set by the City of Tualatin are guided by adopted utility master plans, accounting for the increases in this category. Remaining stable, with slight increases, are revenues from the City's popular recreation programs. Recreation offerings often reach capacity within hours of registration opening and staff continue to look for ways to increase offerings within constraints on our ability to add programs. Included in the Parks and Recreation expenditure budget is a study to review our recreation fee structure, analyze current fees, and potential ways to restructure the fees to hopefully offer more and improved programming.

Property tax revenue is the second largest City revenue category at 23.58% of total revenues, and the single largest source in the General Fund. Property taxes account for over 43% of revenues in the General Fund. The complicated and restrictive property tax system in Oregon gives us some stability in revenue growth, but that stability is offset by the portions of the system that limit revenues, particularly on new development. Property tax growth is limited due to passage of Measure 50 (M50) in 1997. Not only did M50 create a divergence between a property's real market value (RMV) and its assessed value (AV), it also created a concept called Changed Property Ratio, which dictates how new property values are added to the tax roll. Changed Property Ratio is the ratio of market value to assessed value of the properties county-wide in each category, i.e. residential, commercial, multi-family residential, etc. It does not follow the 90% of market value calculation that was used to create assessed values upon the passage of M50. For example, in FY 2024-2025, a multi-family development is added to the tax roll at 28.8% of its Market Value. Because of this reduction in value for property tax purposes, the City will receive over \$106,000 less in annual revenue for a recently completed apartment complex. Under the property tax system, while new growth adds to our tax base, the additional revenues generally do not cover the cost to provide services to these new developments.

While we are seeing development occurring across the City, there are a few factors that lead us to budget conservatively at a 3% growth in assessed value. First, even though there is a significant amount of new residential properties from the Autumn Sunrise subdivision, those properties are part of the Southwest Urban Renewal District and revenues are diverted to the Tualatin Development Commission and not the City's General Fund. Second, as equipment in our Industrial properties depreciate, their assessed value decreases. And lastly, due to the timing of when development hits the tax rolls, some of the recently completed development projects aren't expected to have the majority of their values hit until the 2026-2027 Tax Roll. We budgeted a similar conservative percent last year and with actual assessed value coming just under 4%, our increase between the Adopted 2024-2025 Budget and the 2025-2026 Proposed Budget in the General Fund is 3.84%. Total Property Tax revenues are increasing 4.34% to take into account the increased amount of property tax revenue needed to pay debt service on our outstanding general obligation bonds for transportation and parks.

The 45.28% increase in Transfers and Other are primarily project related. Transfers record the costs of services provided to non-General Fund programs, for the cost of providing services to those programs that

are budgeted and paid for in the General Fund. Additionally, utility capital projects that have funding from system development charges (SDC) are fully budgeted in the utility operating funds, with transfers to those funds from the utility development funds for the SDC-eligible portion of the project. The Other Revenue category is also seeing a project related increase with contributions for the Micro Turbine Water project at the Tualatin City Services complex. Transfers and Others account for 17.92% of total City revenues.



Intergovernmental revenues, making up 11.67% of total revenues, are the fourth largest revenue source and are for revenues received from the State of Oregon for the City's share of cigarette, liquor, marijuana and gas taxes, as well as for the Tualatin Public Library from the Washington County Cooperative Library System (WCCLS) and the City's share from inclusion in the Clackamas County Library District. Other revenues included in this category are from intergovernmental agreements with the Tigard/Tualatin School District for police officers assigned as School Resource Officers, and the City's police services contract with the City of Durham. The City's

share of a county-wide and local Transient Lodging Tax (TLT), are also included in this category. The category can increase or decrease related to grants that are received by the City for various purposes. This category is decreasing less than one percent due to grants received in FY 2024/2025 which are relatively equal to those projected to be received in FY 2025/2026. The largest intergovernmental revenue, at just over \$2 million is the City's share of funds from the Washington and Clackamas County library districts, which make up about 71% of the Library budget. The contribution from Washington County is a mix of County General Funds and an outstanding WCCLS property tax levy. With the County experiencing General Fund deficits, the increase in Tualatin's allocation from Washington County for Library services will only be 1% for FY 2025-2026. Given the County's financial position and the levy being up for renewal, along with costs associated with providing Library services growing county-wide, WCCLS has convened a Funding and Governance study that we have been actively involved in. The results of this study will have unknown future impacts on the funding from Washington County, but we are dedicated to continuing to provide high quality Library services here in Tualatin.

Fees and Charges, 9.34% of total revenue, are primarily for Road and Parks Utility Fees and System Development Charges for Water, Sewer, Stormwater, Roads and Parks. As homes and businesses are completed and utility accounts are set up, additional Parks Utility and Road Utility Fees are collected monthly. Rate increases in the Road Utility Fee are driven by a three-pronged index that Washington County uses for increases to the Transportation Development Tax and is included in the City's Road Utility Fee Code. The growth in these revenues, along



with projections of changes in system development charges being collected on planned new development, is responsible for the 3.51% increase in Fees and Charges.

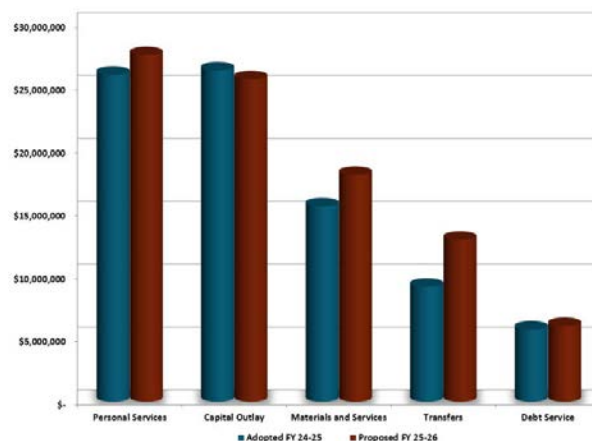
Franchise fees are collected from companies that use the City's right-of-way to provide services to their customers, through franchise fee agreements between the City and the company, or through compliance with the City's right-of-way ordinance, and account for 4.30% of total revenues. The primary source of franchise fees are from Portland General Electric, Northwest Natural Gas and Republic Services. Projections for these revenues are based on past trends and proposed future rate increases. Taking those factors into consideration, this category is projected to increase 3.52% over the Adopted FY 2024-2025 budget.

Licenses and Permits are for building and development permits, and business and rental licenses. Licenses and Permits make up 2.35% of City revenues and are projected to increase 46% in FY 2025-2026. Increases in this category are primarily development related, particularly from the Autumn Sunrise subdivision and a planned expansion at the LAM Research campus in the City's industrial area, but also factoring in other development around the City.

Fines and Forfeitures make up a small portion of City revenues at 1.48%, primarily for Municipal Court Fines. The 9.35% increase in this category is due to the reinstallation of a red light photo enforcement intersection that was removed as part of Washington County's Tualatin-Sherwood Road widening project.

Investment Earnings are 4.46% of total revenues, and are staying stable, even with the total amount of idle funds decreasing approximately \$13.5 million throughout the fiscal year. This is due to the City's investment strategy that spreads out investments over 5 years and allows us to lock in higher interest rates prior to a lower interest rate environment occurring. We are replacing maturing investments that have a rate of less than 1%, purchased when rates were very low, with maturities in the 4%, or higher, range.

The City of Tualatin would be unable to offer the services that we provide, at the high level they are provided, without a dedicated group of employees. Tualatin employees are the best around and are our #1 asset. Personal services costs make up approximately 72% of the General Fund budget and 30.58% of the City's total budget for the 164.35 full-time equivalents (FTE) that provide these services. Salaries are based upon the City's salary schedules and include contractual obligations for cost of living and step increases based upon our collective bargaining agreements. Personal Services include benefits paid for by the City for health



and dental benefits, and contributions to the Public Employees Retirement System (PERS). PERS contribution rates are set every two years and FY 2025-2026 is the first year of the new biennial rates, with pension costs increasing 12.97%. Other costs in this category are the City's share of payroll taxes, and the metro area transit tax. The City purchases health and dental benefits through City County Insurances Services (CIS), using their buying power as a statewide pool to keep insurance premiums and annual increases lower than purchasing these benefits on the open market. By participating in the pool with CIS, we are able to limit increases for these benefits to 6.33% for the upcoming year. Even with the significant increase in our PERS contributions, the Personal Services expenditure budget is only increasing 5.94% to \$27.5 million in FY 2025-2026.

The "tools" that departments use to provide these services are recorded in the Materials and Services category. One-fifth of the City's budget is spent on these tools. Materials and Services expenditures include operating supplies, uniforms and personal protective equipment to keep our employees safe, tools and equipment, technology, training, utilities for public facilities, as well as professional and contract services. Budget managers use diligence in absorbing increases in costs that are out of their control and do an outstanding job of managing their budgets, while maintaining current service levels. In many budgets, these on-going costs have been maintained at current expenditure levels, or only had slight increases. The overall Materials and Services category is increasing 16.05%, but this includes a number of one-time expenditures for the Council Priorities examples listed earlier, as well as clean up and maintenance of two properties recently purchased for new parkland in the Basalt Creek area and along the Tualatin River, resurfacing of the Sports Court at Jurgens Park and replacement of a Glowforge in the popular Makerspace in the Library. Additionally, the FY 2024-2025 Pavement Maintenance Program in the Road Utility Fee Fund will be increasing approximately \$1.3 million, accounting for a significant portion of the Materials and Services Category increase.



Other one-time expenditures included in the budget are for Capital Outlay items. The City utilizes one-time revenues and accumulated reserves to fund needed one-time expenditures. Capital Outlay makes up 28.45% of the City's budget and is decreasing by 2.67% in FY 2025-2026. Water capital projects are increasing by just over \$5 million, mostly due to work on the B-Level Reservoir, the Aquifer Storage and Recovery well and a C-Level Pump Station. These increases are off-set by decreases due to the renovation of Las Casitas Park beginning in FY 2024-2025, lowering the amount needed in the FY 2025-2026 budget, purchase of the riverfront property in the current year and the completion of the Veteran's Plaza project. General Fund expenditures are increasing for improvements to the Juanita Pohl Center which are partially funded with a Federal Community Development

Budget Message

Block Grant and projects carried over into FY 2025-2026, such as the Police Department roof replacement. A complete list of capital outlay budgeted items can be found in the Capital Improvement Plan section of the budget document, on pages 217 and 218.

Overall, the City of Tualatin budget remains financially stable and fiscally sound.

Tualatin Development Commission

The Tualatin Development Commission is Tualatin's urban renewal agency, with two active districts; the Southwest and Basalt Creek Development Area Plan and the Core Opportunity Reinvestment Area.

With tax increment being received in both districts and potential development projects beginning planning stages, the City hired an Urban Renewal and Economic Development Manager, funded in the TDC Admin Fund. This position has hit the ground running and has begun the focuses that will continue into FY 2025-2026: Engaging the community in downtown revitalization planning efforts that result in community identity, downtown design standards, and development projects; aggressively seeking development partners to initiate downtown projects; and supporting the Parks and Recreation Department and the community to begin preliminary design on the Riverfront Park project.

With increased tax increment collections, reserves and the increased expenditures for the efforts described above, the Tualatin Development Commission budget is increasing to \$6,823,965.

Acknowledgements

There is a lot to be excited about in the upcoming year and in the FY 2025-2026 Proposed Budget. City staff continue to build solid budgets to provide the high quality services our residents and customers have come to expect from the City of Tualatin, but also complete many services and projects that meet the City Council's 2030 Vision and the Priorities to help recognize their vision.

Sincere thanks to everyone involved in the budget process, including the Tualatin Budget Advisory Committee and the City Council, for making Tualatin's budget process the best around.

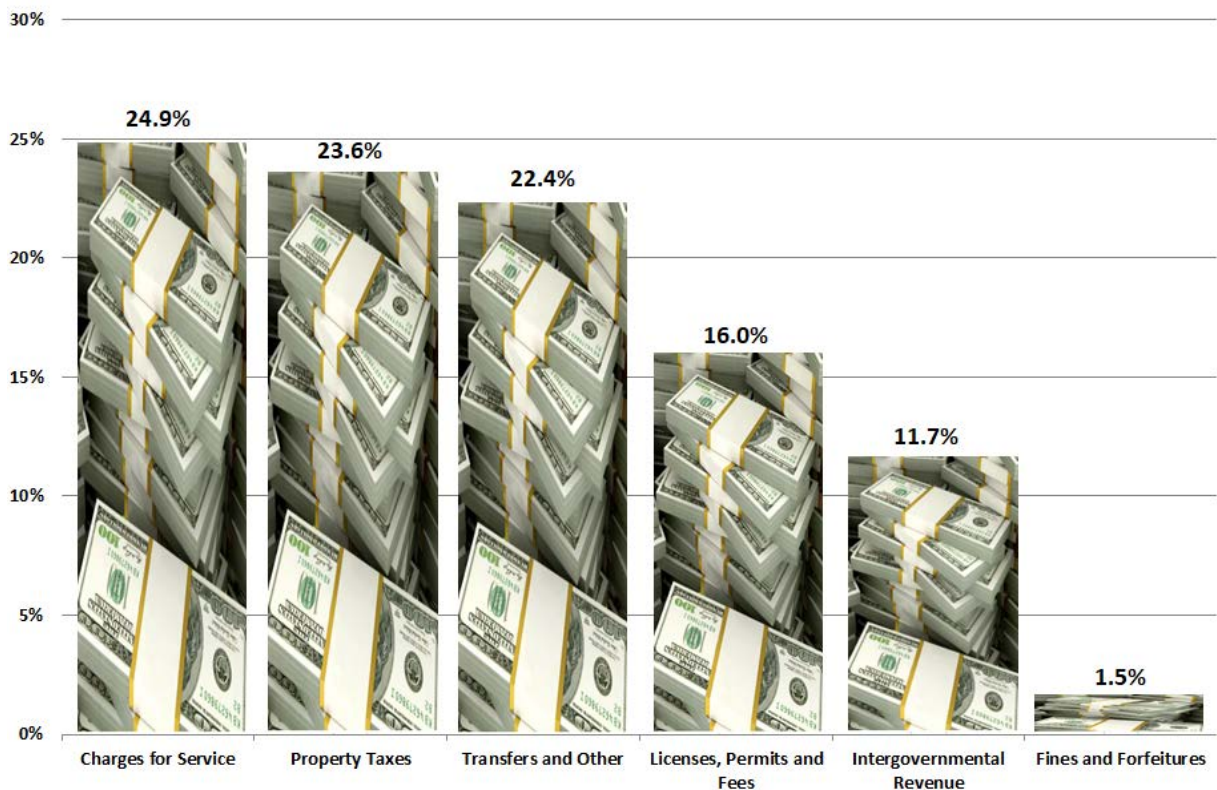
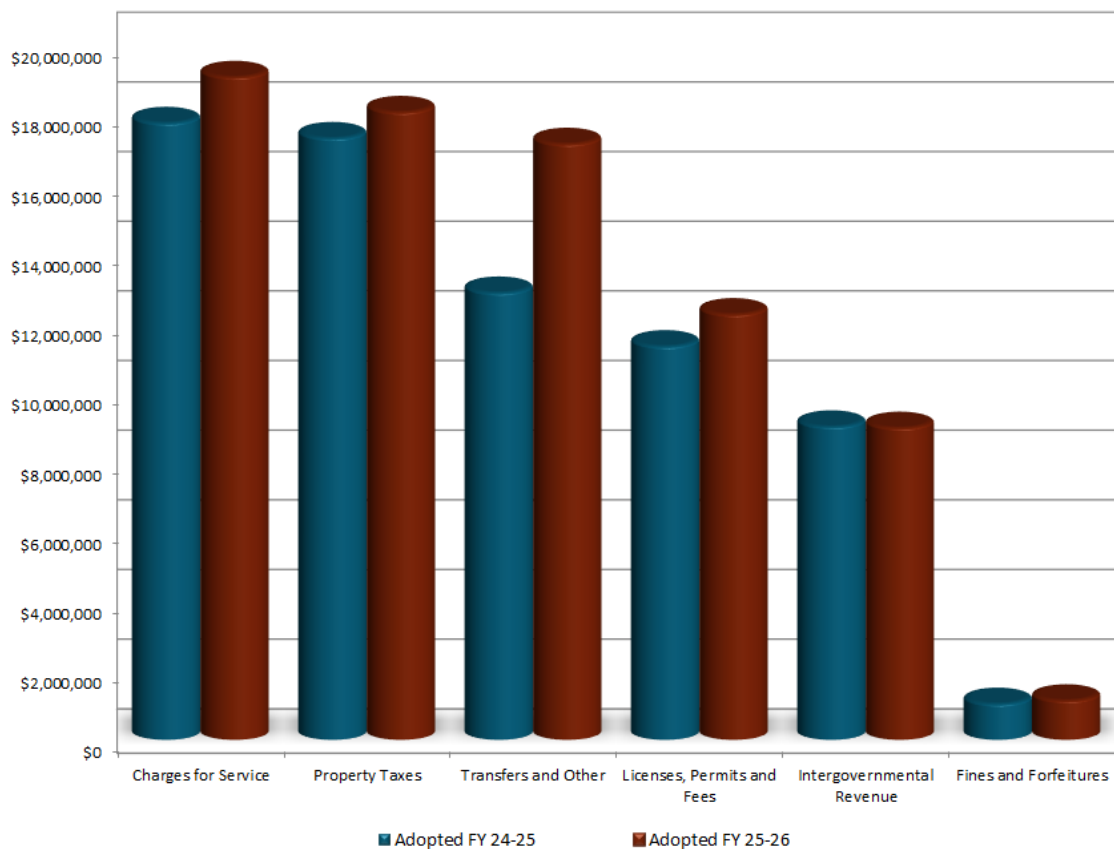
Respectfully Submitted,

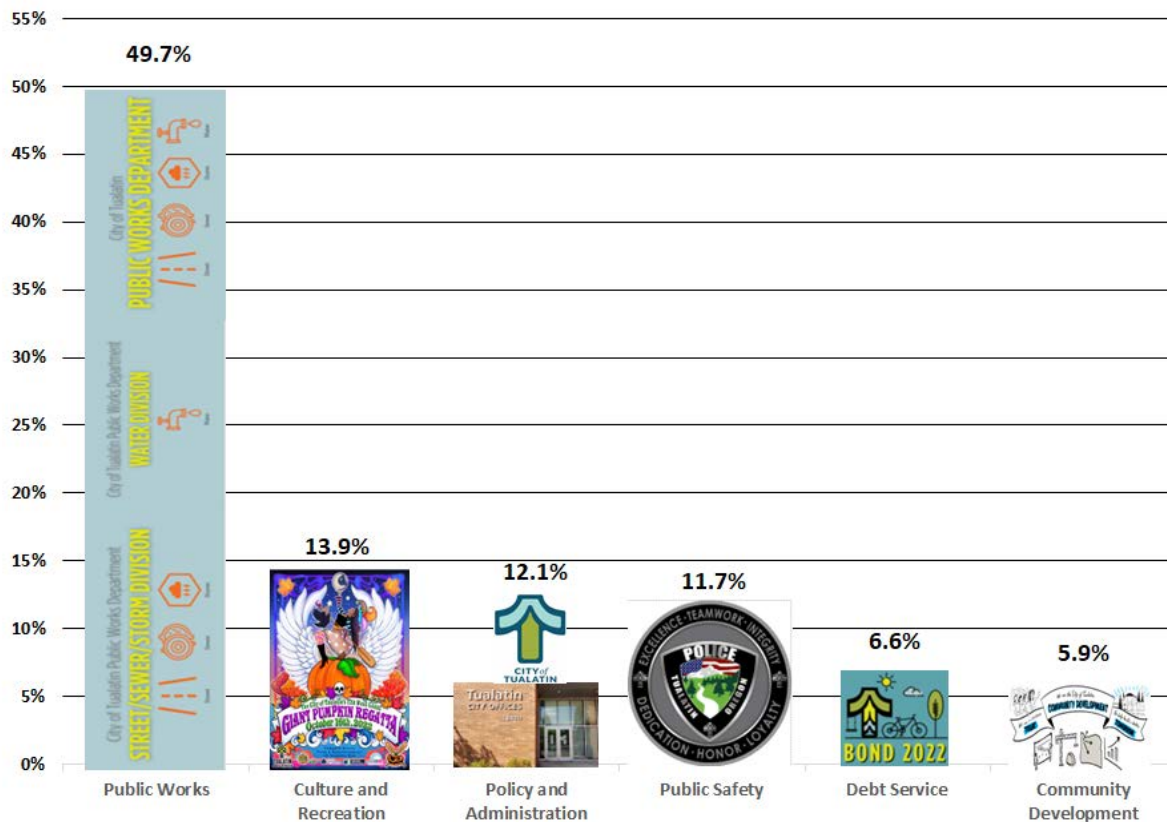
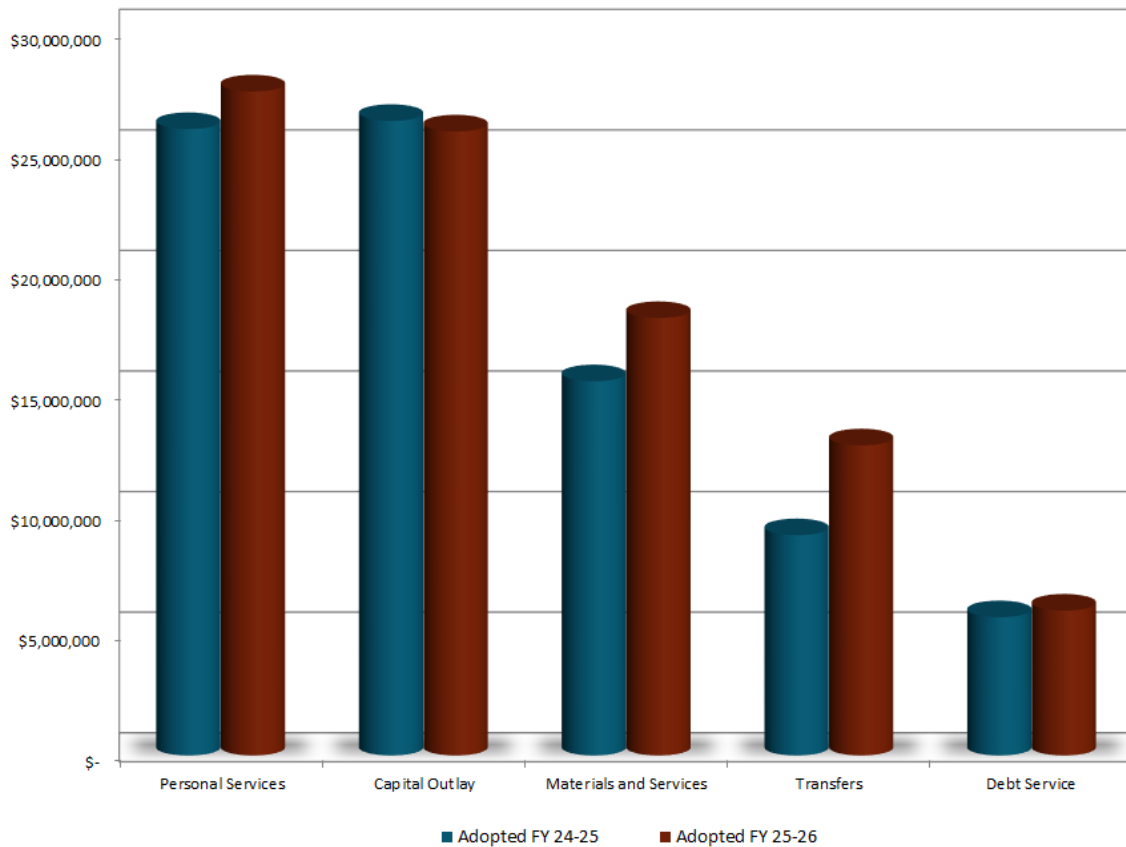


Sherilyn Lombos
City Manager / City Recorder
Administrator, Tualatin Development Commission



Don Hudson
Assistant City Manager/Finance Director





	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Property Taxes	\$ 15,040,660	\$ 16,842,765	\$ 17,276,340	\$ 18,026,125	\$ 18,026,125	\$ 18,026,125
Franchise Fees	2,913,433	3,030,364	3,174,860	3,286,605	3,286,605	3,286,605
Licenses and Permits	1,332,846	1,216,158	1,229,745	1,795,410	1,795,410	1,795,410
Intergovernmental	10,663,896	8,085,590	9,141,010	8,923,795	8,959,270	8,959,270
Charges for Services	24,175,869	16,471,917	17,711,625	19,031,350	19,031,350	19,031,350
Fines and Forfeitures	837,058	704,922	1,035,700	1,132,500	1,132,500	1,132,500
Investment Earnings	2,200,688	3,791,607	3,408,690	3,409,320	3,409,320	3,409,320
Fees and Charges	6,580,377	8,253,286	6,895,540	7,137,610	7,137,610	7,137,610
Other Revenue	18,029,073	1,653,151	232,590	767,280	768,780	778,780
Transfers In	7,800,096	8,115,311	9,197,835	12,933,010	12,933,010	12,933,010
Total Current Resources	\$ 89,573,996	\$ 68,165,071	\$ 69,303,935	\$ 76,443,005	\$ 76,479,980	\$ 76,489,980
Beginning Fund Balance	77,416,449	94,266,065	89,424,990	88,675,820	88,993,450	88,999,450
Total Resources	\$ 166,990,445	\$ 162,431,136	\$ 158,728,925	\$ 165,118,825	\$ 165,473,430	\$ 165,489,430

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 22,603,189	\$ 24,038,375	\$ 26,034,815	\$ 27,523,070	\$ 27,538,550	\$ 27,538,550
Materials and Services	23,675,513	14,804,534	16,006,690	18,009,770	18,140,720	18,186,720
Capital Outlay	14,625,880	19,780,860	28,668,585	25,614,045	25,880,700	25,880,700
Transfers Out	7,576,216	7,983,091	9,160,335	12,861,300	12,861,300	12,861,300
Debt Service	4,073,840	5,709,985	5,733,305	6,008,435	6,008,435	6,008,435
Other Financing Uses	169,743	-	-	-	-	-
Contingency	-	-	20,321,525	23,504,190	23,726,725	23,733,625
Reserves and Unappropriated	94,266,064	90,114,291	52,803,670	51,598,015	51,317,000	51,280,100
Total Requirements	\$ 166,990,445	\$ 162,431,136	\$ 158,728,925	\$ 165,118,825	\$ 165,473,430	\$ 165,489,430

City of Tualatin
Adopted Fiscal Year 2025 - 2026
Changes in Fund Balance

	Beginning Fund Balance	Changes in Fund Balance	Ending Fund Balance
General Fund	\$ 14,667,610	\$ (3,185,375)	\$ 11,482,235
Building Fund	\$ 1,121,200	\$ (585,005)	\$ 536,195
Road Utility Fee Fund	\$ 2,504,670	\$ 107,330	\$ 2,612,000
Road Operating Fund	\$ 3,490,880	\$ (438,440)	\$ 3,052,440
Core Area Parking District Fund	\$ 297,860	\$ 26,305	\$ 324,165
Tualatin Scholarship Fund	\$ 53,115	\$ 600	\$ 53,715
Parks Utility Fee Fund	\$ 1,172,500	\$ (467,675)	\$ 704,825
Transportation Development Tax Fund	\$ 12,037,040	\$ 409,135	\$ 12,446,175
American Rescue Plan Fund	\$ 2,200,000	\$ (2,200,000)	\$ -
General Obligation Bond Fund	\$ 153,185	\$ (53,185)	\$ 100,000
Park Development Fund	\$ 5,433,880	\$ 526,375	\$ 5,960,255
Parks Project Fund	\$ 7,715,000	\$ (3,695,895)	\$ 4,019,105
Water Operating Fund	\$ 13,540,010	\$ (841,030)	\$ 12,698,980
Water Development Fund	\$ 2,776,050	\$ (2,382,985)	\$ 393,065
Sewer Operating Fund	\$ 4,831,030	\$ 863,845	\$ 5,694,875
Sewer Development Fund	\$ 3,948,540	\$ (110,030)	\$ 3,838,510
Stormwater Operating Fund	\$ 9,541,920	\$ (1,696,965)	\$ 7,844,955
Stormwater Development Fund	\$ 542,480	\$ (324,000)	\$ 218,480
Enterprise Bond Fund	\$ -	\$ -	\$ -
Vehicle Replacement Fund	\$ 2,972,480	\$ 61,270	\$ 3,033,750
Total City of Tualatin	\$ 88,999,450	\$ (13,985,725)	\$ 75,013,725
TDC Administration Fund	\$ 159,875	\$ (23,060)	\$ 136,815
Southwest Urban Renewal District Bond Fund	\$ 3,368,255	\$ 2,245,740	\$ 5,613,995
Core Opportunity & Reinvestment Area Bond Fund	\$ 150,000	\$ 257,230	\$ 407,230
Total Tualatin Development Commission	\$ 3,678,130	\$ 2,479,910	\$ 6,158,040

Notes:

All reductions in Fund Balance, except the Building Fund and Debt Service Funds, are due to increases in one-time capital outlay expenditures budgeted in Fiscal Year 2025 - 2026.

The Building Fund was adopted with conservative estimates, though updated development projections and proposed fee increases are expected to correct the reduction in Fund Balance.

Debt Service Funds are reduced by annual debt service payments.

The Road Utility Fund increase in fund balance is due to reduced spending on the Pavement Maintenance Program during Fiscal Year 2025 - 2026 in order to accumulate funds for future years.

The Southwest Urban Renewal District Bond Fund and the Core Opportunity & Reinvestment Area Bond Fund continue to collect tax increment revenue, resulting in increased fund balance.

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Property Taxes	\$ 11,967,938	\$ 12,228,461	\$ 12,541,390	\$ 13,023,005	\$ 13,023,005	\$ 13,023,005
Franchise Fees	2,913,433	3,030,364	3,174,860	3,286,605	3,286,605	3,286,605
Licenses and Permits	480,951	416,312	340,500	366,500	366,500	366,500
Intergovernmental	4,577,182	5,324,473	4,369,815	4,444,340	4,479,815	4,479,815
Charges for Services	269,713	272,490	202,950	218,200	218,200	218,200
Fines and Forfeitures	837,058	681,139	1,035,700	1,132,500	1,132,500	1,132,500
Investment Earnings	566,091	897,131	900,000	900,000	900,000	900,000
Fees and Charges	123,115	106,001	116,350	130,850	130,850	130,850
Other Revenue	270,863	323,616	209,590	278,280	278,280	288,280
Transfers In	5,307,330	5,480,690	5,595,570	6,295,900	6,295,900	6,295,900
Total Current Resources	\$ 27,313,674	\$ 28,760,677	\$ 28,486,725	\$ 30,076,180	\$ 30,111,655	\$ 30,121,655
Beginning Fund Balance	14,591,483	16,011,692	16,163,375	14,463,980	14,661,610	14,667,610
Total Resources	\$ 41,905,157	\$ 44,772,369	\$ 44,650,100	\$ 44,540,160	\$ 44,773,265	\$ 44,789,265

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 19,037,471	\$ 20,775,543	\$ 22,350,785	\$ 23,880,070	\$ 23,880,070	\$ 23,880,070
Materials and Services	6,070,239	5,735,205	6,987,845	6,941,000	7,050,450	7,096,450
Capital Outlay	725,806	1,774,314	1,111,500	2,123,910	2,270,565	2,270,565
Transfers Out	59,949	59,949	59,950	59,945	59,945	59,945
Contingency	-	-	4,257,360	4,950,740	4,989,155	4,996,055
Reserves and Unappropriated	16,011,692	16,427,358	9,882,660	6,584,495	6,523,080	6,486,180
Total Requirements	\$ 41,905,157	\$ 44,772,369	\$ 44,650,100	\$ 44,540,160	\$ 44,773,265	\$ 44,789,265

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Licenses and Permits	\$ 851,895	\$ 799,846	\$ 889,245	\$ 1,428,910	\$ 1,428,910	\$ 1,428,910
Charges for Services	770,797	615,189	464,625	464,625	464,625	464,625
Investment Earnings	30,235	38,155	48,000	44,820	44,820	44,820
Fees and Charges	7,462	52,859	22,200	22,100	22,100	22,100
Other Revenue	3,675	9,839	8,000	7,000	7,000	7,000
Transfers In	75,000	192,230	229,360	87,600	87,600	87,600
Total Current Resources	\$ 1,739,064	\$ 1,708,118	\$ 1,661,430	\$ 2,055,055	\$ 2,055,055	\$ 2,055,055
Beginning Fund Balance	934,356	977,499	694,915	1,121,200	1,121,200	1,121,200
Total Resources	\$ 2,673,420	\$ 2,685,617	\$ 2,356,345	\$ 3,176,255	\$ 3,176,255	\$ 3,176,255

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 1,070,428	\$ 1,197,548	\$ 1,250,315	\$ 1,168,585	\$ 1,168,585	\$ 1,168,585
Materials and Services	102,655	219,190	257,210	748,775	748,775	748,775
Capital Outlay	-	-	-	60,000	60,000	60,000
Transfers Out	522,838	545,500	522,645	662,700	662,700	662,700
Contingency	-	-	189,525	396,010	396,010	396,010
Reserves and Unappropriated	977,499	723,379	136,650	140,185	140,185	140,185
Total Requirements	\$ 2,673,420	\$ 2,685,617	\$ 2,356,345	\$ 3,176,255	\$ 3,176,255	\$ 3,176,255

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 18,418	\$ 33,905	\$ 29,040	\$ 29,040	\$ 29,040	\$ 29,040
Fees and Charges	1,794,718	1,918,437	2,076,670	2,252,910	2,252,910	2,252,910
Other Revenue	1,691	-	-	-	-	-
Transfers In	499,990	511,430	514,165	557,900	557,900	557,900
Total Current Resources	\$ 2,314,817	\$ 2,463,772	\$ 2,619,875	\$ 2,839,850	\$ 2,839,850	\$ 2,839,850
Beginning Fund Balance	1,359,979	961,465	996,910	2,504,670	2,504,670	2,504,670
Total Resources	\$ 3,674,796	\$ 3,425,237	\$ 3,616,785	\$ 5,344,520	\$ 5,344,520	\$ 5,344,520

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 2,291,142	\$ 1,777,271	\$ 939,205	\$ 2,269,840	\$ 2,269,840	\$ 2,269,840
Transfers Out	422,189	443,260	414,590	462,680	462,680	462,680
Contingency	-	-	203,070	409,880	409,880	409,880
Reserves and Unappropriated	961,465	1,204,706	2,059,920	2,202,120	2,202,120	2,202,120
Total Requirements	\$ 3,674,796	\$ 3,425,237	\$ 3,616,785	\$ 5,344,520	\$ 5,344,520	\$ 5,344,520

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Intergovernmental	\$ 2,994,705	\$ 2,760,474	\$ 3,099,195	\$ 2,823,555	\$ 2,823,555	\$ 2,823,555
Investment Earnings	91,966	140,718	146,580	145,500	145,500	145,500
Fees and Charges	-	204,307	-	-	-	-
Other Revenue	20,000	1,768	-	-	-	-
Transfers In	351,310	361,556	346,720	313,815	313,815	313,815
Total Current Resources	\$ 3,457,981	\$ 3,468,823	\$ 3,592,495	\$ 3,282,870	\$ 3,282,870	\$ 3,282,870
Beginning Fund Balance	3,520,513	3,894,205	3,795,795	3,370,880	3,490,880	3,490,880
Total Resources	\$ 6,978,494	\$ 7,363,028	\$ 7,388,290	\$ 6,653,750	\$ 6,773,750	\$ 6,773,750

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 578,881	\$ 531,426	\$ 575,450	\$ 586,610	\$ 586,610	\$ 586,610
Materials and Services	953,073	1,146,779	1,189,370	1,217,630	1,217,630	1,217,630
Capital Outlay	246,248	379,350	751,000	250,000	370,000	370,000
Transfers Out	1,306,087	1,444,409	1,560,835	1,547,070	1,547,070	1,547,070
Contingency	-	-	590,500	540,195	558,195	558,195
Reserves and Unappropriated	3,894,205	3,861,064	2,721,135	2,512,245	2,494,245	2,494,245
Total Requirements	\$ 6,978,494	\$ 7,363,028	\$ 7,388,290	\$ 6,653,750	\$ 6,773,750	\$ 6,773,750

Budget Summary**Core Area Parking District Fund**

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 6,616	\$ 11,145	\$ 4,020	\$ 11,580	\$ 11,580	\$ 11,580
Fees and Charges	83,640	84,036	75,000	85,000	85,000	85,000
Total Current Resources	\$ 90,256	\$ 95,181	\$ 79,020	\$ 96,580	\$ 96,580	\$ 96,580
Beginning Fund Balance	232,768	268,890	279,760	297,860	297,860	297,860
Total Resources	\$ 323,024	\$ 364,071	\$ 358,780	\$ 394,440	\$ 394,440	\$ 394,440

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 19,214	\$ 28,353	\$ 43,515	\$ 39,025	\$ 39,025	\$ 39,025
Capital Outlay	-	-	135,000	-	-	-
Transfers Out	34,920	37,360	42,730	31,250	31,250	31,250
Contingency	-	-	33,185	10,540	10,540	10,540
Reserves and Unappropriated	268,890	298,358	104,350	313,625	313,625	313,625
Total Requirements	\$ 323,024	\$ 364,071	\$ 358,780	\$ 394,440	\$ 394,440	\$ 394,440

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 1,252	\$ 1,915	\$ 2,000	\$ 2,100	\$ 2,100	\$ 2,100
Other Revenue	-	-	-	-	1,500	1,500
Total Current Resources	\$ 1,252	\$ 1,915	\$ 2,000	\$ 2,100	\$ 3,600	\$ 3,600
Beginning Fund Balance	50,448	51,200	52,000	53,115	53,115	53,115
Total Resources	\$ 51,700	\$ 53,115	\$ 54,000	\$ 55,215	\$ 56,715	\$ 56,715

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 500	\$ 1,000	\$ 1,000	\$ 1,500	\$ 3,000	\$ 3,000
Reserves and Unappropriated	51,200	52,115	53,000	53,715	53,715	53,715
Total Requirements	\$ 51,700	\$ 53,115	\$ 54,000	\$ 55,215	\$ 56,715	\$ 56,715

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 16,087	\$ 37,487	\$ 37,500	\$ 39,000	\$ 39,000	\$ 39,000
Fees and Charges	716,313	744,211	750,000	767,000	767,000	767,000
Total Current Resources	\$ 732,400	\$ 781,698	\$ 787,500	\$ 806,000	\$ 806,000	\$ 806,000
Beginning Fund Balance	598,833	715,929	959,660	1,172,500	1,172,500	1,172,500
Total Resources	\$ 1,331,233	\$ 1,497,627	\$ 1,747,160	\$ 1,978,500	\$ 1,978,500	\$ 1,978,500

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 8,944	\$ 11,397	\$ 15,000	\$ 12,000	\$ 32,000	\$ 32,000
Capital Outlay	494,250	425,217	1,345,715	1,060,000	1,060,000	1,060,000
Transfers Out	112,110	77,180	96,330	181,675	181,675	181,675
Contingency	-	-	218,555	-	163,800	163,800
Reserves and Unappropriated	715,929	983,833	71,560	724,825	541,025	541,025
Total Requirements	\$ 1,331,233	\$ 1,497,627	\$ 1,747,160	\$ 1,978,500	\$ 1,978,500	\$ 1,978,500

Budget Summary**Transportation Development Tax Fund**

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 343,239	\$ 445,404	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000
Fees and Charges	1,355,744	1,617,871	1,525,000	1,525,000	1,525,000	1,525,000
Total Current Resources	\$ 1,698,983	\$ 2,063,275	\$ 1,965,000	\$ 1,965,000	\$ 1,965,000	\$ 1,965,000
Beginning Fund Balance	12,707,877	14,071,347	11,005,040	12,037,040	12,037,040	12,037,040
Total Resources	\$ 14,406,860	\$ 16,134,622	\$ 12,970,040	\$ 14,002,040	\$ 14,002,040	\$ 14,002,040

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Capital Outlay	224,543	5,093,933	1,240,000	1,320,000	1,320,000	1,320,000
Transfers Out	110,970	299,075	104,250	185,865	185,865	185,865
Contingency	-	-	11,625,790	12,446,175	12,446,175	12,446,175
Reserves and Unappropriated	14,071,347	10,741,614	-	-	-	-
Total Requirements	\$ 14,406,860	\$ 16,134,622	\$ 12,970,040	\$ 14,002,040	\$ 14,002,040	\$ 14,002,040

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Intergovernmental	\$ 3,091,507	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current Resources	\$ 3,091,507	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	3,114,346	5,755,285	4,204,000	2,200,000	2,200,000	2,200,000
Total Resources	\$ 6,205,853	\$ 5,755,285	\$ 4,204,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 412,668	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	-	-	30,000	-	-	-
Capital Outlay	8,850	363,465	4,062,170	2,063,725	2,063,725	2,063,725
Transfers Out	29,050	70,330	111,830	136,275	136,275	136,275
Reserves and Unappropriated	5,755,285	5,321,490	-	-	-	-
Total Requirements	\$ 6,205,853	\$ 5,755,285	\$ 4,204,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000

Budget Summary**General Obligation Bond Fund**

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Property Taxes	\$ 3,072,722	\$ 4,614,304	\$ 4,734,950	\$ 5,003,120	\$ 5,003,120	\$ 5,003,120
Intergovernmental	502	643	-	-	-	-
Investment Earnings	42,216	86,486	90,670	87,945	87,945	87,945
Total Current Resources	\$ 3,115,440	\$ 4,701,433	\$ 4,825,620	\$ 5,091,065	\$ 5,091,065	\$ 5,091,065
Beginning Fund Balance	181,190	216,130	141,130	153,185	153,185	153,185
Total Resources	<u>\$ 3,296,630</u>	<u>\$ 4,917,563</u>	<u>\$ 4,966,750</u>	<u>\$ 5,244,250</u>	<u>\$ 5,244,250</u>	<u>\$ 5,244,250</u>

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Debt Service	\$ 3,080,500	\$ 4,723,250	\$ 4,866,750	\$ 5,144,250	\$ 5,144,250	\$ 5,144,250
Reserves and Unappropriated	216,130	194,313	100,000	100,000	100,000	100,000
Total Requirements	<u>\$ 3,296,630</u>	<u>\$ 4,917,563</u>	<u>\$ 4,966,750</u>	<u>\$ 5,244,250</u>	<u>\$ 5,244,250</u>	<u>\$ 5,244,250</u>

Budget Summary

Park Development Fund

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 54,697	\$ 112,761	\$ 120,000	\$ 217,000	\$ 217,000	\$ 217,000
Fees and Charges	936,427	2,044,084	1,219,320	789,750	789,750	789,750
Transfers In	42,450	-	-	-	-	-
Total Current Resources	\$ 1,033,574	\$ 2,156,845	\$ 1,339,320	\$ 1,006,750	\$ 1,006,750	\$ 1,006,750
Beginning Fund Balance	2,389,878	2,018,741	3,197,700	5,433,880	5,433,880	5,433,880
Total Resources	\$ 3,423,452	\$ 4,175,586	\$ 4,537,020	\$ 6,440,630	\$ 6,440,630	\$ 6,440,630

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 475	\$ 299	\$ 227,500	\$ 254,000	\$ 254,000	\$ 254,000
Capital Outlay	1,308,856	129,945	500,000	150,000	150,000	150,000
Transfers Out	95,380	111,485	156,430	76,375	76,375	76,375
Contingency	-	-	-	72,055	72,055	72,055
Reserves and Unappropriated	2,018,741	3,933,857	3,653,090	5,888,200	5,888,200	5,888,200
Total Requirements	\$ 3,423,452	\$ 4,175,586	\$ 4,537,020	\$ 6,440,630	\$ 6,440,630	\$ 6,440,630

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 122,030	\$ 733,411	\$ 504,005	\$ 214,995	\$ 214,995	\$ 214,995
Other Revenue	17,346,615	-	-	-	-	-
Transfers In	-	-	-	69,045	69,045	69,045
Total Current Resources	\$ 17,468,645	\$ 733,411	\$ 504,005	\$ 284,040	\$ 284,040	\$ 284,040
Beginning Fund Balance	-	14,691,223	13,405,560	7,715,000	7,715,000	7,715,000
Total Resources	\$ 17,468,645	\$ 15,424,634	\$ 13,909,565	\$ 7,999,040	\$ 7,999,040	\$ 7,999,040

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ -	\$ 87,855	\$ 142,585	\$ 153,440	\$ 153,440	\$ 153,440
Materials and Services	-	-	3,000	1,000	1,000	1,000
Capital Outlay	2,607,679	3,710,861	10,000,000	3,500,000	3,500,000	3,500,000
Transfers Out	-	124,270	280,060	325,495	325,495	325,495
Other Financing Uses	169,743	-	-	-	-	-
Contingency	-	-	-	596,990	596,990	596,990
Reserves and Unappropriated	14,691,223	11,501,648	3,483,920	3,422,115	3,422,115	3,422,115
Total Requirements	\$ 17,468,645	\$ 15,424,634	\$ 13,909,565	\$ 7,999,040	\$ 7,999,040	\$ 7,999,040

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 180,236	\$ 28,539	\$ -	\$ -	\$ -	\$ -
Total Current Resources	\$ 180,236	\$ 28,539	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	10,228,244	3,450,208	-	-	-	-
Total Resources	\$ 10,408,480	\$ 3,478,747	\$ -	\$ -	\$ -	\$ -

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 2,746	\$ 1,699	\$ -	\$ -	\$ -	\$ -
Capital Outlay	6,701,696	3,197,888	-	-	-	-
Transfers Out	253,830	279,160	-	-	-	-
Reserves and Unappropriated	3,450,208	-	-	-	-	-
Total Requirements	\$ 10,408,480	\$ 3,478,747	\$ -	\$ -	\$ -	\$ -

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 7,506	\$ 2,911	\$ -	\$ -	\$ -	\$ -
Other Revenue	6,496	-	-	-	-	-
Total Current Resources	\$ 14,002	\$ 2,911	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	570,299	100,930	-	-	-	-
Total Resources	\$ 584,301	\$ 103,841	\$ -	\$ -	\$ -	\$ -

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Capital Outlay	\$ 483,371	\$ 103,841	\$ -	\$ -	\$ -	\$ -
Reserves and Unappropriated	100,930	-	-	-	-	-
Total Requirements	\$ 584,301	\$ 103,841	\$ -	\$ -	\$ -	\$ -

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Charges for Services	\$ 8,615,391	\$ 9,016,397	\$ 10,330,300	\$ 11,548,675	\$ 11,548,675	\$ 11,548,675
Investment Earnings	264,854	413,988	410,520	504,360	504,360	504,360
Fees and Charges	14,352	25,069	32,000	30,000	30,000	30,000
Other Revenue	11,311	6,392	5,000	432,000	432,000	432,000
Transfers In	475,576	515,640	1,341,900	3,874,500	3,874,500	3,874,500
Total Current Resources	\$ 9,381,484	\$ 9,977,486	\$ 12,119,720	\$ 16,389,535	\$ 16,389,535	\$ 16,389,535
Beginning Fund Balance	9,632,344	11,518,411	12,406,745	13,540,010	13,540,010	13,540,010
Total Resources	\$ 19,013,828	\$ 21,495,897	\$ 24,526,465	\$ 29,929,545	\$ 29,929,545	\$ 29,929,545

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 964,859	\$ 868,639	\$ 1,081,990	\$ 1,052,045	\$ 1,067,525	\$ 1,067,525
Materials and Services	3,712,733	4,407,605	4,832,515	4,999,075	4,999,075	4,999,075
Capital Outlay	1,011,981	2,640,027	3,780,000	8,885,585	8,885,585	8,885,585
Transfers Out	1,805,844	1,703,269	1,835,050	2,278,380	2,278,380	2,278,380
Contingency	-	-	1,729,435	2,582,265	2,584,585	2,584,585
Reserves and Unappropriated	11,518,411	11,876,357	11,267,475	10,132,195	10,114,395	10,114,395
Total Requirements	\$ 19,013,828	\$ 21,495,897	\$ 24,526,465	\$ 29,929,545	\$ 29,929,545	\$ 29,929,545

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 41,541	\$ 72,311	\$ 42,000	\$ 110,000	\$ 110,000	\$ 110,000
Fees and Charges	334,698	1,153,911	1,000,000	1,400,000	1,400,000	1,400,000
Total Current Resources	\$ 376,239	\$ 1,226,222	\$ 1,042,000	\$ 1,510,000	\$ 1,510,000	\$ 1,510,000
Beginning Fund Balance	1,512,486	1,396,899	1,152,520	2,776,050	2,776,050	2,776,050
Total Resources	\$ 1,888,725	\$ 2,623,121	\$ 2,194,520	\$ 4,286,050	\$ 4,286,050	\$ 4,286,050

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Transfers Out	\$ 491,826	\$ 591,610	\$ 1,424,460	\$ 3,892,985	\$ 3,892,985	\$ 3,892,985
Reserves and Unappropriated	1,396,899	2,031,511	770,060	393,065	393,065	393,065
Total Requirements	\$ 1,888,725	\$ 2,623,121	\$ 2,194,520	\$ 4,286,050	\$ 4,286,050	\$ 4,286,050

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Intergovernmental	\$ -	\$ -	\$ 1,672,000	\$ 1,630,900	\$ 1,630,900	\$ 1,630,900
Charges for Services	9,840,417	2,675,023	2,773,325	2,986,460	2,986,460	2,986,460
Investment Earnings	69,464	134,571	110,820	110,280	110,280	110,280
Other Revenue	306,659	1,284,835	-	-	-	-
Transfers In	180,100	192,030	238,550	489,570	489,570	489,570
Total Current Resources	\$ 10,396,640	\$ 4,286,459	\$ 4,794,695	\$ 5,217,210	\$ 5,217,210	\$ 5,217,210
Beginning Fund Balance	2,900,830	3,351,630	3,727,510	4,831,030	4,831,030	4,831,030
Total Resources	\$ 13,297,470	\$ 7,638,089	\$ 8,522,205	\$ 10,048,240	\$ 10,048,240	\$ 10,048,240

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 538,882	\$ 577,364	\$ 633,690	\$ 682,320	\$ 682,320	\$ 682,320
Materials and Services	7,826,648	568,296	582,280	560,485	560,485	560,485
Capital Outlay	339,144	1,337,916	2,664,000	2,106,960	2,106,960	2,106,960
Transfers Out	1,241,166	1,043,037	1,045,020	1,003,600	1,003,600	1,003,600
Contingency	-	-	738,750	653,005	653,005	653,005
Reserves and Unappropriated	3,351,630	4,111,476	2,858,465	5,041,870	5,041,870	5,041,870
Total Requirements	\$ 13,297,470	\$ 7,638,089	\$ 8,522,205	\$ 10,048,240	\$ 10,048,240	\$ 10,048,240

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Intergovernmental	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Investment Earnings	92,583	147,739	134,680	158,000	158,000	158,000
Fees and Charges	1,097,427	50,568	44,000	100,000	100,000	100,000
Total Current Resources	\$ 1,190,010	\$ 198,307	\$ 178,680	\$ 283,000	\$ 283,000	\$ 283,000
Beginning Fund Balance	3,681,880	3,739,023	3,896,770	3,948,540	3,948,540	3,948,540
Total Resources	\$ 4,871,890	\$ 3,937,330	\$ 4,075,450	\$ 4,231,540	\$ 4,231,540	\$ 4,231,540

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 1,111,037	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	100,000	100,000	100,000
Transfers Out	21,830	48,415	89,880	293,030	293,030	293,030
Reserves and Unappropriated	3,739,023	3,888,915	3,985,570	3,838,510	3,838,510	3,838,510
Total Requirements	\$ 4,871,890	\$ 3,937,330	\$ 4,075,450	\$ 4,231,540	\$ 4,231,540	\$ 4,231,540

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Charges for Services	\$ 3,821,591	\$ 3,078,263	\$ 3,182,625	\$ 3,271,555	\$ 3,271,555	\$ 3,271,555
Fines and Forfeitures	-	23,783	-	-	-	-
Investment Earnings	186,357	336,613	297,960	293,700	293,700	293,700
Fees and Charges	25,717	223,239	-	-	-	-
Other Revenue	7,051	-	-	-	-	-
Transfers In	-	-	190,000	380,000	380,000	380,000
Total Current Resources	\$ 4,040,716	\$ 3,661,898	\$ 3,670,585	\$ 3,945,255	\$ 3,945,255	\$ 3,945,255
Beginning Fund Balance	7,079,198	8,133,938	10,237,090	9,541,920	9,541,920	9,541,920
Total Resources	\$ 11,119,914	\$ 11,795,836	\$ 13,907,675	\$ 13,487,175	\$ 13,487,175	\$ 13,487,175

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 1,575,612	\$ 906,945	\$ 886,555	\$ 898,245	\$ 898,245	\$ 898,245
Capital Outlay	366,137	58	2,800,000	3,400,000	3,400,000	3,400,000
Transfers Out	1,044,227	1,063,977	1,215,815	1,343,975	1,343,975	1,343,975
Contingency	-	-	735,355	846,335	846,335	846,335
Reserves and Unappropriated	8,133,938	9,824,856	8,269,950	6,998,620	6,998,620	6,998,620
Total Requirements	\$ 11,119,914	\$ 11,795,836	\$ 13,907,675	\$ 13,487,175	\$ 13,487,175	\$ 13,487,175

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 13,402	\$ 22,162	\$ 20,000	\$ 21,000	\$ 21,000	\$ 21,000
Fees and Charges	90,764	28,694	35,000	35,000	35,000	35,000
Total Current Resources	\$ 104,166	\$ 50,856	\$ 55,000	\$ 56,000	\$ 56,000	\$ 56,000
Beginning Fund Balance	501,006	579,893	589,960	542,480	542,480	542,480
Total Resources	\$ 605,172	\$ 630,749	\$ 644,960	\$ 598,480	\$ 598,480	\$ 598,480

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Capital Outlay	\$ 1,279	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	24,000	40,805	200,460	380,000	380,000	380,000
Reserves and Unappropriated	579,893	589,944	444,500	218,480	218,480	218,480
Total Requirements	\$ 605,172	\$ 630,749	\$ 644,960	\$ 598,480	\$ 598,480	\$ 598,480

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Investment Earnings	\$ 11,273	\$ 9,781	\$ 10,895	\$ -	\$ -	\$ -
Transfers In	868,340	861,735	741,570	864,680	864,680	864,680
Total Current Resources	\$ 879,613	\$ 871,516	\$ 752,465	\$ 864,680	\$ 864,680	\$ 864,680
Beginning Fund Balance	557,753	443,531	345,000	-	-	-
Total Resources	\$ 1,437,366	\$ 1,315,047	\$ 1,097,465	\$ 864,680	\$ 864,680	\$ 864,680

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495
Debt Service	993,340	986,735	866,555	864,185	864,185	864,185
Reserves and Unappropriated	443,531	327,817	230,415	-	-	-
Total Requirements	\$ 1,437,366	\$ 1,315,047	\$ 1,097,465	\$ 864,680	\$ 864,680	\$ 864,680

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Charges for Services	\$ 857,960	\$ 814,555	\$ 757,800	\$ 541,835	\$ 541,835	\$ 541,835
Investment Earnings	40,625	84,476	60,000	80,000	80,000	80,000
Other Revenue	54,712	26,701	10,000	50,000	50,000	50,000
Total Current Resources	\$ 953,297	\$ 925,732	\$ 827,800	\$ 671,835	\$ 671,835	\$ 671,835
Beginning Fund Balance	1,070,738	1,917,995	2,173,550	2,972,480	2,972,480	2,972,480
Total Resources	\$ 2,024,035	\$ 2,843,727	\$ 3,001,350	\$ 3,644,315	\$ 3,644,315	\$ 3,644,315

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ -	\$ -	\$ 11,200	\$ 16,700	\$ 16,700	\$ 16,700
Capital Outlay	106,040	624,045	279,200	593,865	593,865	593,865
Reserves and Unappropriated	1,917,995	2,219,682	2,710,950	3,033,750	3,033,750	3,033,750
Total Requirements	\$ 2,024,035	\$ 2,843,727	\$ 3,001,350	\$ 3,644,315	\$ 3,644,315	\$ 3,644,315

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26165
Property Taxes	\$ 15,040,660	\$ 16,842,765	\$ 17,276,340	\$ 18,026,125	\$ 18,026,125	\$ 18,026,125
Franchise Fees	2,913,433	3,030,364	3,174,860	3,286,605	3,286,605	3,286,605
Licenses and Permits	1,332,846	1,216,158	1,229,745	1,795,410	1,795,410	1,795,410
Intergovernmental	10,663,896	8,085,590	9,141,010	8,923,795	8,959,270	8,959,270
Charges for Services	24,175,869	16,471,917	17,711,625	19,031,350	19,031,350	19,031,350
Fines and Forfeitures	837,058	704,922	1,035,700	1,132,500	1,132,500	1,132,500
Investment Earnings	2,200,688	3,791,607	3,408,690	3,409,320	3,409,320	3,409,320
Fees and Charges	6,580,377	8,253,286	6,895,540	7,137,610	7,137,610	7,137,610
Other Revenue	18,029,073	1,653,151	232,590	767,280	768,780	778,780
Transfers In	7,800,096	8,115,311	9,197,835	12,933,010	12,933,010	12,933,010
Total Current Resources	\$ 89,573,996	\$ 68,165,071	\$ 69,303,935	\$ 76,443,005	\$ 76,479,980	\$ 76,489,980
Beginning Fund Balance	77,416,449	94,266,065	89,424,990	88,675,820	88,993,450	88,999,450
Total Resources	\$ 166,990,445	\$ 162,431,136	\$ 158,728,925	\$ 165,118,825	\$ 165,473,430	\$ 165,489,430

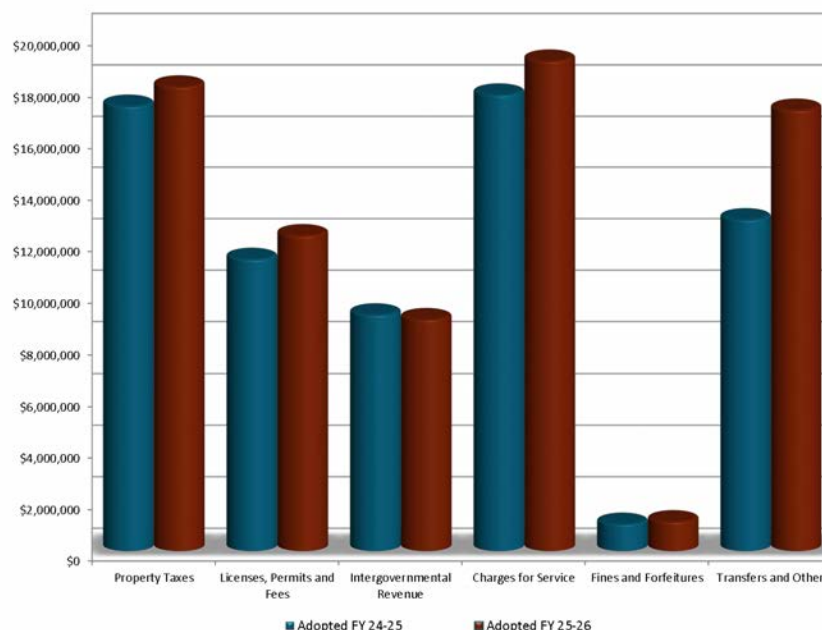
The City's revenues continue to be stable in the FY 2025/2026 budget. Total City revenues are showing an increase of 10.37%, primarily due larger increases in a couple of categories, but most of the other categories are showing growth, as well. The changes in each category will be explained more below and in the following pages.

Property taxes make up 43.23% of the general fund revenues and 23.58% of total City revenues. The City of Tualatin has one of the lowest permanent tax rates in the Portland Metropolitan Area at a levy rate of \$2.2665 per \$1,000 of assessed value. Property tax revenues are based upon assessed value (AV) of a property, which differs from the property's real market value (RMV), and are limited by Measures 5 and 50, passed by Oregon voters in the 1990's.

Over the last number of years, our assessed value has experienced continued growth, increasing property tax revenue. With the disconnection between market value and assessed value and the assessed value growth factor of 3% built into

Measure 50, we do experience AV growth, but not at the same level of increases to RMV. New development around the City helps increase our assessed value, while depreciating machinery and equipment in our industrial properties decrease our property tax revenue. We are hopeful that these two factors will result in a net increase to assessed values over the 3% growth factor from Measure 50, but we are conservative in our AV growth projections for FY 2025/2026, and budgeting for a 3% increase in this category.

Licenses, Permits & Fees are for building and development fees, business and rental licenses, as well as franchise fees from utility companies for use of the City's right-of-way. Other fees that the City charges are also recorded in this category. Licenses, Permits & Fees make up 15.99% of total revenues and are projected to increase in FY 2025/2026. Increases in this category are primarily development related, particularly from the Autumn Sunrise subdivision, but factoring in other development around the City, as well. Projected increases in utility company's net revenues from their proposed rate



increases are leading to projected increases in the City's Franchise Fee revenue. All other revenues in this category are showing little to no growth, but are continuing to be stable.

Intergovernmental revenues, making up 11.67% of total revenues, are for revenues received from the State of Oregon for the City's share of cigarette, liquor, marijuana and gas taxes, as well as for the Tualatin Public Library from the Washington County Cooperative Library System and the City's share from inclusion in the Clackamas County Library District. Other revenues included in this category are from intergovernmental agreements with the Tigard/Tualatin School District for police officers assigned as School Resource Officers, and the City's police services contract with the City of Durham. The City's share of a county-wide and local Transient Lodging Tax (TLT), are also included in this category. The category can increase or decrease related to a grants that received by the City for various purposes. This category is decreasing less than one percent due to grants received in FY 2024/2025 are relatively equal to those projected to be received in FY 2025/2026.

Charges for Service, primarily for water, sewer and storm drain utility charges, is the largest single category in the City's revenue budget at 24.90%. Utility rates set by the City of Tualatin are guided by recommendations in the utility's master plans, accounting for the increases in this category. Remaining stable, with slight increases, are revenues

from the City's popular recreation programs. Recreation offerings often reach capacity within hours or registration opening and staff continue to look for ways to increase offerings within constraints on our ability to add programs.

Fines and Forfeitures make up small portion of City revenues at 1.48%, primarily for Municipal Court Fines. Previous decreases in this category were related to staffing of our traffic safety program and a red light photo intersection being inoperable due to the Tualatin-Sherwood widening project managed by Washington County. We anticipate both of these factors beginning to return to normal in FY 2025/2026. Also included in this category are revenues for lost Library materials, but does not include late fines on overdue materials, that was discontinued a few years ago.

Transfers and Others record the costs of services provided to non-General Fund programs, for the cost of providing services to those programs that are budgeted and paid for in the General Fund. Additionally, utility capital projects that have funding from system development charges (SDC) are fully budgeted in the utility operating funds, with transfers to those funds from the utility development funds for the SDC-eligible portion of the project. Transfers and Others account for 22.38% of total City revenues.



The Property Tax System

While property tax revenue makes up only a portion of most city budgets, it is usually a critical resource supporting daily operations. Therefore, it is important to understand the Oregon property tax system because it affects how the city is financed. Both the Oregon Constitution and Oregon Revised Statutes (ORS) limit the amount and types of tax a city may impose.

The Oregon Constitution contains several key provisions on property tax limitations. The oldest provision, adopted in 1916, limited the amount of property taxes that a local government may levy (collect) without a vote of the people. The voter approved tax levy was called a **tax base**.

The second limitation came in 1990 with the passage of Ballot Measure 5 [*Article XI, Section 11(b), Oregon Constitution*]. The measure introduced **tax rate limits** – one for schools (kindergarten through community colleges) and one for all other local governments, including cities.

The third limitation was adopted by the voters in November 1996 and is referred to as Ballot Measure 50. This limitation, created a new property tax system by repealing the tax base system created in 1916 and replacing it with a **permanent tax rate system** with some options. Ballot Measures 5 and 50 govern the state's current property tax system.

Property Tax Collection & Measure 5 Limitations

Before a city collects property taxes, a county assessor must determine assessed values for property. This is done annually, when the assessor reviews tax bills each year and applies the limitations, in order, described in Ballot Measure 50 and Ballot Measure 5.

As an Oregon local government, cities (along with other taxing districts serving a given area) are limited to collecting no more than \$10.00 per

\$1,000 of market value for any property. The actual amount an individual property owner pays in property taxes each year still depends on four factors:

1. The total amount levied by the various local government taxing units;
2. The currency and accuracy of the market value of the individual property relative to all others within the taxing jurisdictions. The "market value" of property is to be determined as of January 1 of each year.
3. The total amount of taxable assessed value within the taxing jurisdictions; and
4. The \$10.00 tax rate limit.

The Tax rate is generally expressed in Dollars per \$1,000 of assessed value. The tax rate of each taxing district in which property is located is added together and the total may not exceed \$10.00 per \$1,000 of market value. Cities whose total tax rate for all taxing local government units is over \$10.00 will receive less than the total amount levied. Voter approved debt service is not included in the \$10.00 limit; so the actual total tax rate may be higher than \$10.00, but the portion that goes for operations may not exceed \$10.00.

Ballot Measure 50 Limitations

As stated above, Ballot Measure 50 changed the Oregon property tax system. Some key features of the measure include:

- In the first year, a roll back of assessed values to 10 percent below the 1995-96 level;
- The establishment of a permanent tax rate set by the state;
- A cap on assessed value growth of 3 percent annually, except for new construction, subdivision, re-modeling, rezoning, loss of special assessment or exemption;

Tax Rate Effect on a \$125,000 House
 $\text{Rate} \times 100 = \text{Tax Bill}$

Taxing Jurisdictions	Tax Rate *x	Value = \$125,000 /1,000	Total Tax on a \$125,000 House
City X	\$4.00	125	\$500.00
City Y	\$2.66	125	\$332.50
Park District	\$1.25	125	\$156.25
Total tax bill for local governments	\$7.91	125	\$988.75

- Allowance for a Local Option Levy (see following discussion on Other Levies);
- Limitations on debt financing to bonds for capital construction or improvements; and
- New requirements on voter turnout for Local Options Levies and Bonded Debt.

After Ballot Measure 50 was adopted, the Oregon Legislature adopted enabling laws and the state established each jurisdiction's permanent property tax rate. No action of the city may increase the permanent rate. The only way a city may increase its property tax collections is to request additional funds through a local option levy for either general or specific purposes. The legislation also provided

guidelines for determining project eligibility for bonded debt.

Property Assessment: Policies and Administration
 Assessment of property is primarily done by the county assessor. The Oregon Department of Revenue appraises manufacturing properties valued over \$1 million, public utilities, and certain timberland. County assessors must track both market and assessed values (as noted above, Ballot Measure 5 requires market value and Ballot Measure 50 requires assessed value). Oregon law requires all real property in each county to be appraised using a method of appraisal approved by the Department of Revenue administrative rules.

Computation of the Local Government Tax Rate

Taxing District	Operating Levy	Assessed Value = (Value/1,000)	Permanent Tax Rate
City X	\$ 1,000,000.00	\$250,000.00	\$4.00
City Y	\$ 2,000,000.00	\$750,000.00	\$2.66
Park District	\$ 500,000.00	\$400,000.00	\$1.25
Total tax rate for local governments			\$7.91
Additional taxing capacity remaining under BM 5 \$10.00 limitation)			\$2.09

To do the appraisal, the assessor divides each county into “appraisal areas,” “neighborhoods,” “value areas,” or “hot spots.” Each year appraisers from the assessor’s office estimate the real market value for properties within identified re-appraisal areas. Properties that are not included in the re-appraisal area are valued based upon market trends identified by the assessor’s certified ratio study.

Oregon law required that all property be valued as of the assessment date for the tax rate. Ballot Measure 50 changed the definition of the assessment date from July 1 at 1:00 a.m. to January 1 at 1:00 a.m. By choosing one particular day in the assessment year as the basis for taxation, the Legislature has tried to ensure that all taxpayers are treated equitably.

Ballot Measure 50 created a maximum assessed value of property, which in 1997-98 was the 1995-96 value minus 10 percent, and limited future growth of maximum assessed value to three (3) percent per

year with certain exceptions. These exceptions are properties that have experienced new construction, remodeling, subdivisions, partitions or re-zoning. The taxable value of a property is whichever is the lower, real market value or the maximum assessed value.

Ballot Measure 50 legislation created a board of Property Tax Appeals (formerly called the Board of Equalization) and eliminated the Board of Ratio Review. Property owners who think that the value is too high may appeal to the board after they receive their tax statement in the third week of October and up to 5:00 p.m. on December 31. The Board of Property Tax Appeals is composed of three members selected by the county clerk. The board is a very important part of maintaining a fair and equitable property tax system in Oregon. If property owners, after appealing locally, are still not satisfied, they have further appeal rights at Magistrate, Tax Court and the Supreme Court.

Type of Property Tax Levies			
Type of Levy	Length	Purpose	Other Limitations
A. Tax Rate	Indefinite	General	3% annual increase in assessed value' subject to BM limitations
B. Local Option Levy			
1. Fixed dollar	1 -- 5 years 1- 10 years	Operating Capital Purposes	Levy uniformly; include estimate not to be received
2. Tax Rate	same	Operating Capital Purposes	Levied as maximum per \$1,000 AV; must estimate amount raised each year
C. Debt Service	Terms of bonds	Specific	Restricted to annual principal and interest payments

Local option levies for capital purposes may be for up to 10 years or the useful life of the assets. The asset (“project”) is also defined in statute to include the acquisition of land, the acquisition of buildings, additions to buildings that increase its square footage, construction of a building, the acquisition and installation of machinery and equipment that will become an integral part of a building, or the purchase of furnishings, equipment or other tangible property with an expected life of more than one year.

Taxes Versus Fees under Ballot Measure 5

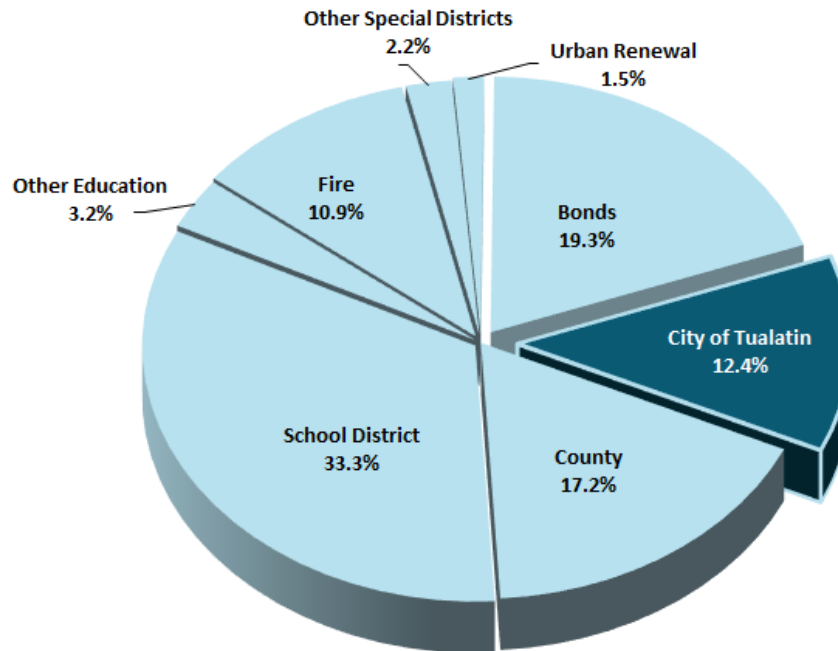
Part of Ballot Measure 5 legislation allows cities to distinguish between taxes and fees. This is important because how a fee or tax is classified determines whether it is inside or outside the \$10.00 tax rate limit. The council may adopt an ordinance or resolution that classifies whether or not a tax, fee, charge or assessment is subject to the limitation. Taxpayers then have 60 days in which to challenge the classification. The council may also petition the Oregon Tax Court to determine that its classification is correct. If the city chooses not

to classify revenues, ten or more taxpayers may challenge the tax, fee, charge or assessment within 60 days after the statement imposing the tax, fee, charge or assessment is mailed to any one of the petitioners. The city may enact a classification ordinance/resolution at any time. It is important to know that changing the amount of the tax, fee, charge or assessment does not open the door for taxpayer challenges. However, if the city changes the characteristics, attributes or purposes of the revenue, a new 60-day time frame for taxpayer challenge is created. Finally, depending on the outcome of a challenge, the city may be required to refund “excess funds” to the petitioners.

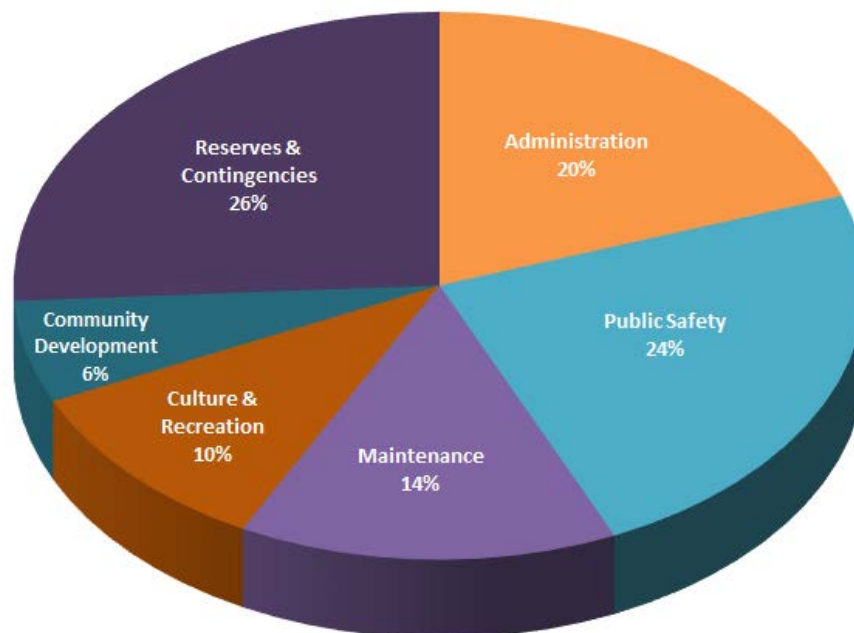
Summary

Local Government leaders need a sound understanding of local finances to be good stewards of the public’s money. While financial administration is not a highly visible management responsibility, good money management is essential to ensuring that the ways and means can be found to fund the city’s functions and that adequate internal controls are in place to ensure the city’s financial integrity.

**Article provided by permission from the League of Oregon Cities, February 2009 Local Focus*



Annual property taxes are based upon the assessed value, as opposed to the market value, of your property. The average Tualatin resident pays \$17.74 per \$1,000 of assessed value. Therefore, a homeowner with an assessed value of \$200,000 pays property tax of \$3,548 annually. Of this amount, the City of Tualatin receives approximately 12.4%, or \$440. The remaining amount is allocated to other entities, such as the County, school districts and the fire district. For a complete list of entities, consult your property tax statement.



The amount of your property tax bill that is received by the City of Tualatin is allocated as indicated above.

Revenue by Funds and Departments

Policy & Administration

General Fund

American Rescue Plan Fund

Community Development

General Fund

Building Fund

Culture and Recreation

General Fund

Tualatin Scholarship Fund

Parks Utility Fund

Park Development Fund

Parks Projects Fund

Public Safety

General Fund

Public Works

General Fund

Water

- Water Operating Fund

- Water Development Fund

Sewer

- Sewer Operating Fund

- Sewer Development Fund

Stormwater

- Stormwater Operating Fund

- Stormwater Development Fund

Streets

- Road Utility Fee Fund

- Road Operating Fund

- Transportation Development Tax Fund

- Transportation Projects Fund

Core Area Parking District Fund

Vehicle Replacement Fund

Tualatin City Services Building Fund

General Obligation Bond Fund

Enterprise Bond Fund

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 14,591,483	\$ 16,011,692	\$ 16,163,375	\$ 14,463,980	\$ 14,661,610	\$ 14,667,610
BEGINNING FUND BALANCE	14,591,483	16,011,692	16,163,375	14,463,980	14,661,610	14,667,610
Property Taxes - WashCo	-	-	-	11,522,220	11,522,220	11,522,220
Property Taxes - ClackCo	11,850,724	12,110,799	12,438,890	1,393,285	1,393,285	1,393,285
Property Taxes - Prior Year	103,617	95,643	90,000	90,000	90,000	90,000
Interest on Taxes - WashCo	10,994	18,408	10,000	15,000	15,000	15,000
Interest on Taxes - ClackCo	2,603	3,611	2,500	2,500	2,500	2,500
PROPERTY TAXES	11,967,938	12,228,461	12,541,390	13,023,005	13,023,005	13,023,005
Franchise Fees	1,971,871	2,032,329	2,259,860	2,311,605	2,311,605	2,311,605
Right of Way Fees	941,562	998,035	915,000	975,000	975,000	975,000
FRANCHISE FEES	2,913,433	3,030,364	3,174,860	3,286,605	3,286,605	3,286,605
Alarm Fees	68,264	72,150	45,000	46,000	46,000	46,000
Business License Fee	142,058	138,277	130,000	130,000	130,000	130,000
Metro Business License	5,647	16,489	5,500	5,500	5,500	5,500
Rental License	47,232	51,470	35,000	45,000	45,000	45,000
Signs	17,800	7,623	15,000	10,000	10,000	10,000
Public Works Permit Fees	121,950	59,882	70,000	70,000	70,000	70,000
Misc Planning License/Permits	487	622	-	-	-	-
Permits - Erosion Control	57,553	60,150	25,000	50,000	50,000	50,000
Fees - Erosion Control	19,935	9,650	15,000	10,000	10,000	10,000
Alcohol Permit Fees	25	-	-	-	-	-
LICENSES AND PERMITS	480,951	416,313	340,500	366,500	366,500	366,500
Grants - DUII Grant	-	-	5,000	-	-	-
Grants - Other Grant Revenue	39,623	51,282	46,765	47,330	47,330	47,330
Grants - Seat Belt Grant	14,811	8,198	12,000	15,000	15,000	15,000
Tualatin School Dist (SRO)	80,446	95,335	88,020	160,000	160,000	160,000
Grants - Misc Grants	11,063	6,833	13,100	18,250	18,250	18,250
Cigarette Tax	20,555	18,336	19,815	16,375	16,375	16,375
Marijuana Tax	158,314	179,051	190,000	230,000	230,000	230,000
OLCC per Capita	548,260	477,060	592,810	441,275	441,275	441,275
OLCC Formula Shared Rev	463,238	491,455	479,130	479,130	479,130	479,130
Grants - PCN Operations Grant	33,704	45,815	40,000	-	-	-
Transient Lodging Tax	596,331	582,603	600,000	600,000	600,000	600,000
Library Revenue-WashCo	1,839,634	1,858,030	1,876,610	1,914,135	1,914,135	1,914,135
Library Revenue-ClackCo	114,206	115,965	119,195	123,595	123,595	123,595

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
MSTIP Revenues	-	300,000	-	-	-	-
Other Grants - State Grant	249,241	824,958	114,950	-	-	-
Other Grants - Federal	192,997	103,398	-	220,000	255,475	255,475
Equitable Sharing - Federal	54,917	-	-	-	-	-
Payments in Lieu of Prop Taxes	1,954	1,953	1,650	1,650	1,650	1,650
Durham Police	157,888	164,200	170,770	177,600	177,600	177,600
INTERGOVERNMENTAL	4,577,182	5,324,472	4,369,815	4,444,340	4,479,815	4,479,815
Architectural Review	33,162	24,958	20,000	22,500	22,500	22,500
Other Land Use Appl Fees	18,755	11,631	15,000	15,000	15,000	15,000
Lien Search Fees	8,987	7,547	16,000	8,000	8,000	8,000
HEROES Program	15,465	18,665	15,200	15,200	15,200	15,200
Rec User Fees - Community	134,361	131,538	91,750	102,500	102,500	102,500
Recreation Program Fees - JPC	53,201	73,641	39,000	49,000	49,000	49,000
Library Program User Fees	-	-	1,000	1,000	1,000	1,000
Fleet Services	5,782	4,510	5,000	5,000	5,000	5,000
CHARGES FOR SERVICES	269,713	272,490	202,950	218,200	218,200	218,200
Municipal Court Fines	792,219	642,260	1,000,000	1,100,000	1,100,000	1,100,000
Other Court Fines	35,278	28,145	25,000	25,000	25,000	25,000
Other Restitution	1,884	3,267	5,000	5,000	5,000	5,000
Library Fees, Cards, Books	7,677	7,466	5,700	2,500	2,500	2,500
FINES AND FORFEITURES	837,058	681,138	1,035,700	1,132,500	1,132,500	1,132,500
Interest on Investments	566,091	897,131	900,000	900,000	900,000	900,000
INVESTMENT EARNINGS	566,091	897,131	900,000	900,000	900,000	900,000
Liquor License Fee	3,560	3,230	3,500	3,500	3,500	3,500
Maps, Codebooks, Copies	505	248	450	450	450	450
Police Reports & Photos	5,524	6,511	7,000	8,500	8,500	8,500
Vehicle Impound Fee	2,800	2,545	4,500	4,500	4,500	4,500
Picnic Shelter Fees	22,093	19,945	12,700	15,000	15,000	15,000
Ball Field Fees	17,150	17,024	15,000	15,000	15,000	15,000
Juanita Pohl Ctr Use Fees	40,639	29,851	48,200	53,200	53,200	53,200
Concession Fee	19,079	11,824	10,000	10,000	10,000	10,000
Street Tree Fees	9,350	12,535	12,500	18,000	18,000	18,000
Community Room Rental	2,415	2,289	2,500	2,700	2,700	2,700
FEES AND CHARGES	123,115	106,002	116,350	130,850	130,850	130,850

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Rental Income - Cell Tower	64,865	67,139	69,230	83,745	83,745	83,745
Donations - Other Library	16,679	24,068	25,500	32,150	32,150	32,150
Donations - Community Services	1,476	1,431	1,000	24,300	24,300	24,300
Donations - Concerts-Commons	650	3,500	5,000	5,000	5,000	5,000
Donations - Other Spons Prog	32,750	48,100	20,000	30,000	30,000	30,000
Donations - Donations Assorted	10,459	4,200	5,860	5,860	5,860	15,860
Insurance Proceeds	32,998	35,334	-	-	-	-
Other Misc Income	111,140	139,116	83,000	97,225	97,225	97,225
Cash Over/Short	(154)	-	-	-	-	-
MISCELLANEOUS	270,863	322,888	209,590	278,280	278,280	288,280
Transfer In - Building Fund	450,060	472,720	449,860	589,920	589,920	589,920
Transfer In - Road Utility	169,120	177,610	151,440	237,995	237,995	237,995
Transfer In - Road Operating	728,320	855,700	988,300	930,800	930,800	930,800
Transfer In - Core Area Pkg	34,920	37,360	42,730	31,250	31,250	31,250
Transfer In - Parks Utility Fund	69,660	77,180	96,330	135,415	135,415	135,415
Transfer In - TDT	84,720	250,060	53,680	169,840	169,840	169,840
Transfer In - American Rescue Plan Fund	29,050	70,330	111,830	136,275	136,275	136,275
Transfer In - Park Development	95,380	74,450	53,170	25,110	25,110	25,110
Transfer In - Parks Project	-	124,270	280,060	325,495	325,495	325,495
Transfer In - Transportation	253,830	279,160	-	-	-	-
Transfer In - Water Fund	1,308,370	1,210,420	1,386,730	1,706,940	1,706,940	1,706,940
Transfer In - Sewer Fund	1,150,450	953,150	986,650	945,230	945,230	945,230
Transfer In - Stormwater Fund	696,240	707,050	877,920	983,400	983,400	983,400
Transfer In - Water Devel Fund	-	35,330	43,120	-	-	-
Transfer In - Sewer Dev Fund	5,580	-	1,250	6,520	6,520	6,520
Transfer In - Stormwater Dev	7,750	23,680	8,500	-	-	-
Transfer In - TDC Admin Fund	223,880	-	64,000	71,710	71,710	71,710
Transfer In - Leveton Projects	-	132,220	-	-	-	-
TRANSFERS IN	5,307,330	5,480,690	5,595,570	6,295,900	6,295,900	6,295,900
Sale of Capital Assets	-	729	-	-	-	-
OTHER FINANCING SOURCES	-	729	-	-	-	-
GENERAL FUND	\$ 41,905,157	\$ 44,772,370	\$ 44,650,100	\$ 44,540,160	\$ 44,773,265	\$ 44,789,265

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 934,356	\$ 977,499	\$ 694,915	\$ 1,121,200	\$ 1,121,200	\$ 1,121,200
BEGINNING FUND BALANCE	934,356	977,499	694,915	1,121,200	1,121,200	1,121,200
Permits - Structural	534,190	421,991	598,500	1,162,200	1,162,200	1,162,200
Permits - Plumbing	97,313	159,562	115,500	140,000	140,000	140,000
Permits - Mechanical	215,230	217,128	173,985	125,000	125,000	125,000
Permits - Manufactured Homes	182	1,164	210	210	210	210
Permits - Excavation & Demo	4,980	-	1,050	1,500	1,500	1,500
LICENSES AND PERMITS	851,895	799,845	889,245	1,428,910	1,428,910	1,428,910
Fees - Structural	421,463	440,887	220,500	220,500	220,500	220,500
Fees - Plumbing	27,318	11,296	21,000	21,000	21,000	21,000
Fees - Mechanical	131,504	116,414	115,500	115,500	115,500	115,500
Fees - Fire & Safety	188,292	42,842	105,000	105,000	105,000	105,000
Fees - Miscellaneous	2,220	3,750	2,625	2,625	2,625	2,625
CHARGES FOR SERVICES	770,797	615,189	464,625	464,625	464,625	464,625
Interest on Investments	30,235	38,155	48,000	44,820	44,820	44,820
INVESTMENT EARNINGS	30,235	38,155	48,000	44,820	44,820	44,820
Admin Fee - Metro	3,316	7,605	2,100	2,100	2,100	2,100
Admin Fee - School Dist	4,146	28,600	10,000	10,000	10,000	10,000
Maps, Codebooks, Copies	-	-	100	-	-	-
Technology Fee	-	16,654	10,000	10,000	10,000	10,000
FEES AND CHARGES	7,462	52,859	22,200	22,100	22,100	22,100
Other Misc Income	3,675	9,839	8,000	7,000	7,000	7,000
MISCELLANEOUS	3,675	9,839	8,000	7,000	7,000	7,000
Transfer In - TDT	26,250	49,015	50,570	16,025	16,025	16,025
Transfer In - Park Development	-	37,035	76,760	28,480	28,480	28,480
Transfer In - Water Devel Fund	16,250	40,640	39,440	18,485	18,485	18,485
Transfer In - Sewer Dev Fund	16,250	48,415	60,630	24,610	24,610	24,610
Transfer In - Stormwater Dev	16,250	17,125	1,960	-	-	-
TRANSFERS IN	75,000	192,230	229,360	87,600	87,600	87,600
BUILDING FUND	\$ 2,673,420	\$ 2,685,616	\$ 2,356,345	\$ 3,176,255	\$ 3,176,255	\$ 3,176,255

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 1,359,979	\$ 961,465	\$ 996,910	\$ 2,504,670	\$ 2,504,670	\$ 2,504,670
BEGINNING FUND BALANCE	1,359,979	961,465	996,910	2,504,670	2,504,670	2,504,670
Interest on Investments	18,418	33,905	29,040	29,040	29,040	29,040
INVESTMENT EARNINGS	18,418	33,905	29,040	29,040	29,040	29,040
Utility Fee Revenue	1,252,266	1,338,440	1,452,000	1,572,800	1,572,800	1,572,800
Tigard Rd Utility Fees	10,968	13,783	11,470	15,900	15,900	15,900
Sidewalk/Tree Program	531,484	566,213	613,200	664,210	664,210	664,210
FEES AND CHARGES	1,794,718	1,918,436	2,076,670	2,252,910	2,252,910	2,252,910
Other Misc Income	1,691	-	-	-	-	-
MISCELLANEOUS	1,691	-	-	-	-	-
Transfer In - Road Operating	499,990	511,430	514,165	557,900	557,900	557,900
TRANSFERS IN	499,990	511,430	514,165	557,900	557,900	557,900
ROAD UTILITY FUND	\$ 3,674,796	\$ 3,425,236	\$ 3,616,785	\$ 5,344,520	\$ 5,344,520	\$ 5,344,520

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 3,520,513	\$ 3,894,205	\$ 3,795,795	\$ 3,370,880	\$ 3,490,880	\$ 3,490,880
BEGINNING FUND BALANCE	3,520,513	3,894,205	3,795,795	3,370,880	3,490,880	3,490,880
Grants - Other Grant Revenue	257,223	-	-	-	-	-
State Gas Tax	2,180,862	2,192,321	2,273,390	2,266,130	2,266,130	2,266,130
CDBG Grant Revenue	-	-	220,000	-	-	-
Washington County Gas Tax	80,293	80,512	91,645	82,125	82,125	82,125
Vehicle License Fee - WashCo	418,915	429,779	445,640	418,300	418,300	418,300
Vehicle License Fee - ClackCo	57,412	57,863	68,520	57,000	57,000	57,000
INTERGOVERNMENTAL	2,994,705	2,760,475	3,099,195	2,823,555	2,823,555	2,823,555
Interest on Investments	91,966	140,718	146,580	145,500	145,500	145,500
INVESTMENT EARNINGS	91,966	140,718	146,580	145,500	145,500	145,500
Fee in Lieu - Improvements	-	204,307	-	-	-	-
FEES AND CHARGES	-	204,307	-	-	-	-
Other Misc Income	20,000	1,768	-	-	-	-
MISCELLANEOUS	20,000	1,768	-	-	-	-
Transfer In - Road Utility	246,600	259,346	263,150	224,685	224,685	224,685
Transfer In - Stormwater Fund	104,710	102,210	83,570	89,130	89,130	89,130
TRANSFERS IN	351,310	361,556	346,720	313,815	313,815	313,815
ROAD OPERATING FUND	\$ 6,978,494	\$ 7,363,029	\$ 7,388,290	\$ 6,653,750	\$ 6,773,750	\$ 6,773,750

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 232,768	\$ 268,890	\$ 234,260	\$ 252,360	\$ 252,360	\$ 252,360
Reserve for Lot Construction	-	-	45,500	45,500	45,500	45,500
BEGINNING FUND BALANCE	232,768	268,890	279,760	297,860	297,860	297,860
Interest on Investments	6,616	11,145	4,020	11,580	11,580	11,580
INVESTMENT EARNINGS	6,616	11,145	4,020	11,580	11,580	11,580
Core Area Parking - Current	83,640	84,036	75,000	85,000	85,000	85,000
FEES AND CHARGES	83,640	84,036	75,000	85,000	85,000	85,000
CORE AREA PARKING DISTRICT FUND	\$ 323,024	\$ 364,071	\$ 358,780	\$ 394,440	\$ 394,440	\$ 394,440

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 50,448	\$ 51,200	\$ 52,000	\$ 53,115	\$ 53,115	\$ 53,115
BEGINNING FUND BALANCE	50,448	51,200	52,000	53,115	53,115	53,115
Interest on Investments	1,252	1,915	2,000	2,100	2,100	2,100
INVESTMENT EARNINGS	1,252	1,915	2,000	2,100	2,100	2,100
Donations - Donations Assorted	-	-	-	-	1,500	1,500
MISCELLANEOUS	-	-	-	-	1,500	1,500
TUALATIN SCHOLARSHIP FUND	\$ 51,700	\$ 53,115	\$ 54,000	\$ 55,215	\$ 56,715	\$ 56,715

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 598,833	\$ 715,929	\$ 959,660	\$ 1,172,500	\$ 1,172,500	\$ 1,172,500
BEGINNING FUND BALANCE	598,833	715,929	959,660	1,172,500	1,172,500	1,172,500
Interest on Investments	16,087	37,487	37,500	39,000	39,000	39,000
INVESTMENT EARNINGS	16,087	37,487	37,500	39,000	39,000	39,000
Utility Fee Revenue	716,313	744,211	750,000	767,000	767,000	767,000
FEES AND CHARGES	716,313	744,211	750,000	767,000	767,000	767,000
PARKS UTILITY FEE FUND	\$ 1,331,233	\$ 1,497,627	\$ 1,747,160	\$ 1,978,500	\$ 1,978,500	\$ 1,978,500

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 12,707,877	\$ 14,071,347	\$ 11,005,040	\$ 12,037,040	\$ 12,037,040	\$ 12,037,040
BEGINNING FUND BALANCE	12,707,877	14,071,347	11,005,040	12,037,040	12,037,040	12,037,040
Interest on Investments	343,239	445,404	440,000	440,000	440,000	440,000
INVESTMENT EARNINGS	343,239	445,404	440,000	440,000	440,000	440,000
System Fees -Washington County	1,355,744	1,617,871	1,500,000	1,500,000	1,500,000	1,500,000
System Fees - Clackamas County	-	-	25,000	25,000	25,000	25,000
FEES AND CHARGES	1,355,744	1,617,871	1,525,000	1,525,000	1,525,000	1,525,000
TRANSPORTATION DEVELOPMENT TAX FUND	\$ 14,406,860	\$ 16,134,622	\$ 12,970,040	\$ 14,002,040	\$ 14,002,040	\$ 14,002,040

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 3,114,346	\$ 5,755,285	\$ 4,204,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
BEGINNING FUND BALANCE	3,114,346	5,755,285	4,204,000	2,200,000	2,200,000	2,200,000
Other Grants - Federal	3,091,507	-	-	-	-	-
INTERGOVERNMENTAL	3,091,507	-	-	-	-	-
AMERICAN RESCUE PLAN FUND	\$ 6,205,853	\$ 5,755,285	\$ 4,204,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 181,190	\$ 216,130	\$ 141,130	\$ 153,185	\$ 153,185	\$ 153,185
BEGINNING FUND BALANCE	181,190	216,130	141,130	153,185	153,185	153,185
Property Taxes - WashCo	-	-	-	4,445,555	4,445,555	4,445,555
Property Taxes - ClackCo	3,041,791	4,581,174	4,714,950	537,565	537,565	537,565
Property Taxes - Prior Year	27,447	26,244	20,000	20,000	20,000	20,000
Interest on Taxes - WashCo	2,831	5,726	-	-	-	-
Interest on Taxes - ClackCo	653	1,160	-	-	-	-
PROPERTY TAXES	3,072,722	4,614,304	4,734,950	5,003,120	5,003,120	5,003,120
Payments in Lieu of Prop Taxes	502	643	-	-	-	-
INTERGOVERNMENTAL	502	643	-	-	-	-
Interest on Investments	42,216	86,485	90,670	87,945	87,945	87,945
INVESTMENT EARNINGS	42,216	86,485	90,670	87,945	87,945	87,945
GENERAL OBLIGATION BOND FUND	\$ 3,296,630	\$ 4,917,562	\$ 4,966,750	\$ 5,244,250	\$ 5,244,250	\$ 5,244,250

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 2,389,878	\$ 2,018,741	\$ 3,197,700	\$ 5,433,880	\$ 5,433,880	\$ 5,433,880
BEGINNING FUND BALANCE	2,389,878	2,018,741	3,197,700	5,433,880	5,433,880	5,433,880
Interest on Investments	54,697	112,761	120,000	217,000	217,000	217,000
INVESTMENT EARNINGS	54,697	112,761	120,000	217,000	217,000	217,000
Parks - SDC's	936,427	2,044,084	1,219,320	789,750	789,750	789,750
FEES AND CHARGES	936,427	2,044,084	1,219,320	789,750	789,750	789,750
Transfer In - Parks Utility Fund	42,450	-	-	-	-	-
TRANSFERS IN	42,450	-	-	-	-	-
PARK DEVELOPMENT FUND	\$ 3,423,452	\$ 4,175,586	\$ 4,537,020	\$ 6,440,630	\$ 6,440,630	\$ 6,440,630

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ -	\$ 14,691,223	\$ 13,405,560	\$ 7,715,000	\$ 7,715,000	\$ 7,715,000
BEGINNING FUND BALANCE	-	14,691,223	13,405,560	7,715,000	7,715,000	7,715,000
Interest on Investments	122,030	733,411	504,005	214,995	214,995	214,995
INVESTMENT EARNINGS	122,030	733,411	504,005	214,995	214,995	214,995
Transfer In - Parks Utility Fund	-	-	-	46,260	46,260	46,260
Transfer In - Park Development	-	-	-	22,785	22,785	22,785
TRANSFERS IN	-	-	-	69,045	69,045	69,045
General Obligation Bond Issued	15,000,000	-	-	-	-	-
Premiums on Bond Issued	2,346,615	-	-	-	-	-
OTHER FINANCING SOURCES	17,346,615	-	-	-	-	-
PARKS PROJECT FUND	\$ 17,468,645	\$ 15,424,634	\$ 13,909,565	\$ 7,999,040	\$ 7,999,040	\$ 7,999,040

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 10,228,244	\$ 3,450,208	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	10,228,244	3,450,208	-	-	-	-
Interest on Investments	180,236	28,539	-	-	-	-
INVESTMENT EARNINGS	180,236	28,539	-	-	-	-
TRANSPORTATION PROJECT FUND	\$ 10,408,480	\$ 3,478,747	\$ -	\$ -	\$ -	\$ -

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 570,299	\$ 100,930	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	570,299	100,930	-	-	-	-
Interest on Investments	7,506	2,911	-	-	-	-
INVESTMENT EARNINGS	7,506	2,911	-	-	-	-
Other Misc Income	6,496	-	-	-	-	-
MISCELLANEOUS	6,496	-	-	-	-	-
TUALATIN CITY SERVICES BUILDING FUND	\$ 584,301	\$ 103,841	\$ -	\$ -	\$ -	\$ -

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 9,632,344	\$ 11,518,411	\$ 12,406,745	\$ 13,540,010	\$ 13,540,010	\$ 13,540,010
BEGINNING FUND BALANCE	9,632,344	11,518,411	12,406,745	13,540,010	13,540,010	13,540,010
Water Service Charge	406,794	460,015	516,780	590,100	590,100	590,100
Usage Charge	7,357,602	7,587,916	8,736,000	9,718,335	9,718,335	9,718,335
Fire Service	194,079	204,859	248,040	282,420	282,420	282,420
Installation	4,410	24,740	1,000	10,000	10,000	10,000
Water Facility Charge	652,506	738,866	828,480	947,820	947,820	947,820
CHARGES FOR SERVICES	8,615,391	9,016,396	10,330,300	11,548,675	11,548,675	11,548,675
Interest on Investments	264,854	413,988	410,520	504,360	504,360	504,360
INVESTMENT EARNINGS	264,854	413,988	410,520	504,360	504,360	504,360
Temporary Water Service	14,186	20,540	12,000	12,000	12,000	12,000
Reconnect Fee	155	1,110	-	-	-	-
Carry Chrg - Late Payments	11	3,420	20,000	18,000	18,000	18,000
FEES AND CHARGES	14,352	25,070	32,000	30,000	30,000	30,000
Other Misc Income	11,311	6,392	5,000	432,000	432,000	432,000
MISCELLANEOUS	11,311	6,392	5,000	432,000	432,000	432,000
Transfer In - Water Devel Fund	475,576	515,640	1,341,900	3,874,500	3,874,500	3,874,500
TRANSFERS IN	475,576	515,640	1,341,900	3,874,500	3,874,500	3,874,500
WATER OPERATING FUND	\$ 19,013,828	\$ 21,495,897	\$ 24,526,465	\$ 29,929,545	\$ 29,929,545	\$ 29,929,545

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 1,512,486	\$ 1,396,899	\$ 1,152,520	\$ 2,776,050	\$ 2,776,050	\$ 2,776,050
BEGINNING FUND BALANCE	1,512,486	1,396,899	1,152,520	2,776,050	2,776,050	2,776,050
Interest on Investments	41,541	72,311	42,000	110,000	110,000	110,000
INVESTMENT EARNINGS	41,541	72,311	42,000	110,000	110,000	110,000
System Development Charge	334,698	1,153,911	1,000,000	1,400,000	1,400,000	1,400,000
FEES AND CHARGES	334,698	1,153,911	1,000,000	1,400,000	1,400,000	1,400,000
WATER DEVELOPMENT FUND	\$ 1,888,725	\$ 2,623,121	\$ 2,194,520	\$ 4,286,050	\$ 4,286,050	\$ 4,286,050

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 2,900,830	\$ 3,351,630	\$ 3,727,510	\$ 4,831,030	\$ 4,831,030	\$ 4,831,030
BEGINNING FUND BALANCE	2,900,830	3,351,630	3,727,510	4,831,030	4,831,030	4,831,030
Reimbursement from CWS	-	-	1,672,000	1,630,900	1,630,900	1,630,900
INTERGOVERNMENTAL	-	-	1,672,000	1,630,900	1,630,900	1,630,900
User Charge - CWS Base	5,197,788	-	-	-	-	-
User Charge - CWS Usage	1,970,291	-	-	-	-	-
User Charge - COT Base	1,559,911	1,729,566	1,821,820	2,036,840	2,036,840	2,036,840
User Charge - COT Usage	606,402	693,549	731,140	825,620	825,620	825,620
User Charge - LO CWS Base	194,211	-	-	-	-	-
User Charge - LO CWS Usage	79,072	-	-	-	-	-
User Charge - LO COT Base	58,285	63,783	64,145	-	-	-
User Charge - LO COT Usage	24,334	26,875	33,325	-	-	-
User Charge - Tigard Base	8,059	13,009	-	-	-	-
User Charge - Tigard Usage	2,969	5,749	-	-	-	-
User Charge - Tigard COT Usage	-	-	1,775	-	-	-
Sewer Inspection	498	5,330	1,120	4,000	4,000	4,000
Industrial Discharge	138,597	137,162	120,000	120,000	120,000	120,000
CHARGES FOR SERVICES	9,840,417	2,675,023	2,773,325	2,986,460	2,986,460	2,986,460
Interest on Investments	69,464	134,571	110,820	110,280	110,280	110,280
INVESTMENT EARNINGS	69,464	134,571	110,820	110,280	110,280	110,280
Other Misc Income	306,659	1,284,835	-	-	-	-
MISCELLANEOUS	306,659	1,284,835	-	-	-	-
Transfer In - Stormwater Fund	180,100	192,030	210,550	227,670	227,670	227,670
Transfer In - Sewer Dev Fund	-	-	28,000	261,900	261,900	261,900
TRANSFERS IN	180,100	192,030	238,550	489,570	489,570	489,570
SEWER OPERATING FUND	\$ 13,297,470	\$ 7,638,089	\$ 8,522,205	\$ 10,048,240	\$ 10,048,240	\$ 10,048,240

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 3,681,880	\$ 3,739,023	\$ 3,896,770	\$ 3,948,540	\$ 3,948,540	\$ 3,948,540
BEGINNING FUND BALANCE	3,681,880	3,739,023	3,896,770	3,948,540	3,948,540	3,948,540
Reimbursement from CWS	-	-	-	25,000	25,000	25,000
INTERGOVERNMENTAL	-	-	-	25,000	25,000	25,000
Interest on Investments	92,583	147,739	134,680	158,000	158,000	158,000
INVESTMENT EARNINGS	92,583	147,739	134,680	158,000	158,000	158,000
System Development Charge	1,097,427	50,568	44,000	100,000	100,000	100,000
FEES AND CHARGES	1,097,427	50,568	44,000	100,000	100,000	100,000
SEWER DEVELOPMENT FUND	\$ 4,871,890	\$ 3,937,330	\$ 4,075,450	\$ 4,231,540	\$ 4,231,540	\$ 4,231,540

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 7,079,198	\$ 8,133,938	\$ 10,237,090	\$ 9,541,920	\$ 9,541,920	\$ 9,541,920
BEGINNING FUND BALANCE	7,079,198	8,133,938	10,237,090	9,541,920	9,541,920	9,541,920
User Charge - CWS Regional	842,386	-	-	-	-	-
User Charge - COT Local	2,866,876	2,984,839	3,086,865	3,271,555	3,271,555	3,271,555
User Charge - Lake Oswego CWS	21,648	-	-	-	-	-
User Charge - Lake Oswego COT	73,415	75,706	78,075	-	-	-
User Charge - Tigard COT	17,266	17,719	17,685	-	-	-
CHARGES FOR SERVICES	3,821,591	3,078,264	3,182,625	3,271,555	3,271,555	3,271,555
Other Restitution	-	23,783	-	-	-	-
FINES AND FORFEITURES	-	23,783	-	-	-	-
Interest on Investments	186,357	336,613	297,960	293,700	293,700	293,700
INVESTMENT EARNINGS	186,357	336,613	297,960	293,700	293,700	293,700
Fee in Lieu - Improvements	25,717	223,239	-	-	-	-
FEES AND CHARGES	25,717	223,239	-	-	-	-
Other Misc Income	7,051	-	-	-	-	-
MISCELLANEOUS	7,051	-	-	-	-	-
Transfer In - Stormwater Dev	-	-	190,000	380,000	380,000	380,000
TRANSFERS IN	-	-	190,000	380,000	380,000	380,000
STORMWATER OPERATING FUND	\$ 11,119,914	\$ 11,795,837	\$ 13,907,675	\$ 13,487,175	\$ 13,487,175	\$ 13,487,175

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 501,006	\$ 579,893	\$ 589,960	\$ 542,480	\$ 542,480	\$ 542,480
BEGINNING FUND BALANCE	501,006	579,893	589,960	542,480	542,480	542,480
Interest on Investments	13,402	22,162	20,000	21,000	21,000	21,000
INVESTMENT EARNINGS	13,402	22,162	20,000	21,000	21,000	21,000
Stormwater Quantity Fees	47,016	15,766	20,000	20,000	20,000	20,000
Stormwater Quality Fees	43,748	12,929	15,000	15,000	15,000	15,000
FEES AND CHARGES	90,764	28,695	35,000	35,000	35,000	35,000
STORMWATER DEVELOPMENT FUND	\$ 605,172	\$ 630,750	\$ 644,960	\$ 598,480	\$ 598,480	\$ 598,480

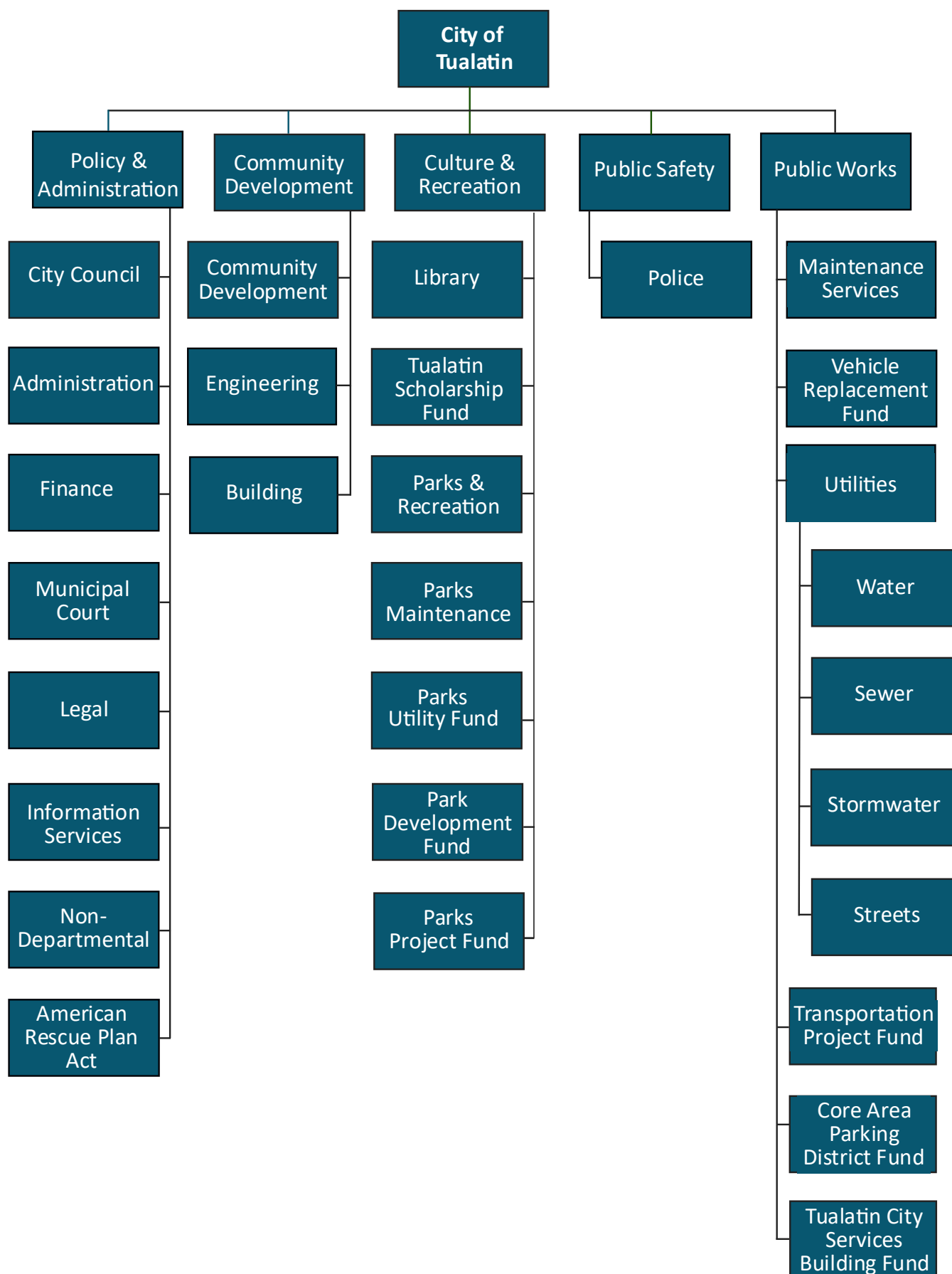
Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 557,753	\$ 443,531	\$ 345,000	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	557,753	443,531	345,000	-	-	-
Interest on Investments	11,273	9,781	10,895	-	-	-
INVESTMENT EARNINGS	11,273	9,781	10,895	-	-	-
Transfer In - Road Utility	6,469	6,304	-	-	-	-
Transfer In - Road Operating	77,777	77,278	58,370	58,370	58,370	58,370
Transfer In - General Fund	59,949	59,949	59,950	59,945	59,945	59,945
Transfer In - Building Fund	72,778	72,780	72,785	72,780	72,780	72,780
Transfer In - Water Fund	497,474	492,849	448,320	571,440	571,440	571,440
Transfer In - Sewer Fund	90,716	89,887	58,370	58,370	58,370	58,370
Transfer In - Stormwater Fund	63,177	62,687	43,775	43,775	43,775	43,775
TRANSFERS IN	868,340	861,734	741,570	864,680	864,680	864,680
ENTERPRISE BOND FUND	\$ 1,437,366	\$ 1,315,046	\$ 1,097,465	\$ 864,680	\$ 864,680	\$ 864,680

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 1,070,738	\$ 1,917,995	\$ 2,173,550	\$ 2,972,480	\$ 2,972,480	\$ 2,972,480
BEGINNING FUND BALANCE	1,070,738	1,917,995	2,173,550	2,972,480	2,972,480	2,972,480
Vehicle Replacement Charge	857,960	814,555	757,800	541,835	541,835	541,835
CHARGES FOR SERVICES	857,960	814,555	757,800	541,835	541,835	541,835
Interest on Investments	40,625	84,476	60,000	80,000	80,000	80,000
INVESTMENT EARNINGS	40,625	84,476	60,000	80,000	80,000	80,000
Sale of Capital Assets	54,712	26,701	10,000	50,000	50,000	50,000
OTHER FINANCING SOURCES	54,712	26,701	10,000	50,000	50,000	50,000
VEHICLE REPLACEMENT FUND	\$ 2,024,035	\$ 2,843,727	\$ 3,001,350	\$ 3,644,315	\$ 3,644,315	\$ 3,644,315



City of Tualatin

**Adopted
2025/2026 Budget**



Policy & Administration

Articulates Tualatin's vision and directs government in the role of managing, supporting, and facilitating the achievement of that vision by supporting staff, programs and projects. Provides legal, technical, financial, and physical support and guidance.

City Council



Administration

Finance



Municipal Court



Legal

Information Services



Non-Departmental



American Rescue Plan

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 4,951,398	\$ 5,078,105	\$ 5,567,330	\$ 6,034,915	\$ 6,034,915	\$ 6,034,915
Materials and Services	2,175,442	1,976,826	2,606,635	2,599,520	2,634,995	2,634,995
Capital Outlay	121,560	468,022	4,140,170	2,133,725	2,133,725	2,133,725
Transfers Out	88,999	130,279	171,780	196,220	196,220	196,220
Contingency	-	-	4,257,360	4,950,740	4,989,155	4,996,055
Reserves and Unappropriated	21,766,977	21,748,848	9,882,660	6,584,495	6,523,080	6,486,180
Total Requirements	\$ 29,104,376	\$ 29,402,080	\$ 26,625,935	\$ 22,499,615	\$ 22,512,090	\$ 22,482,090

City Council

The City Council budget prioritizes community involvement and effective governance. Through investments such as the Community Involvement Organization Grant Program, a yearly Council Advance, the Inclusion, Diversity, Equity, and Access (IDEA) Advisory Committee, mayor and council meeting expenses, and council events, it aims to build a stronger, more inclusive community where every voice matters.

Accomplishments from FY 2024/2025 include awarding \$50,000 in grants to outside agencies, an increase of \$10,000 from the prior year. The City Council also met with representatives from the Community Involvement Organization Program to discuss priorities and are moving forward several initiatives including an increase to their grant awards and an update to the boundary maps. Finally, members of the City Council attended several professional development and advocacy events throughout the year, including participation in the League of Oregon Cities and National League of Cities conferences.



FY 2025/2026 Personal Services \$36,905

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Benefits-FICA	\$ 478	\$ 321	\$ 365	\$ 365	\$ 365	\$ 365
Benefits-Insurance	34,193	40,581	44,095	36,540	36,540	36,540
Benefits-Council Technology	3,252	-	2,445	-	-	-
PERSONAL SERVICES	37,923	40,902	46,905	36,905	36,905	36,905
Office Supplies	134	144	750	500	500	500
Printing & Postage	34	2	100	100	100	100
Recording Fees	-	-	500	500	500	500
Office Equipment & Furniture	3,682	642	-	-	-	-
Council Discounts	1,680	1,680	1,680	1,680	1,680	1,680
Donations - Outside Agency	-	-	-	50,000	50,000	50,000
CIO Grant Program	6,981	5,946	10,500	17,500	17,500	17,500
Consultants	25,650	18,033	22,000	22,000	22,000	22,000
Community Engagement	15,500	13,617	13,500	13,500	13,500	13,500
Conf & Meetings - Mayor	7,778	4,299	15,000	15,000	15,000	15,000
Conf & Meetings - Council	9,010	6,767	10,000	20,000	20,000	20,000
Membership Dues	3,946	4,025	4,405	5,125	5,125	5,125
Publication, Rpt, Ref Matl	104	-	-	-	-	-
Administrative Expense	16,545	17,290	18,600	15,600	15,600	15,600
MATERIAL AND SERVICES	91,044	72,445	97,035	161,505	161,505	161,505
CITY COUNCIL	\$ 128,967	\$ 113,347	\$ 143,940	\$ 198,410	\$ 198,410	\$ 198,410

Administration Department

The Administration Department is comprised of two divisions: the City Manager's Office and Human Resources. The City Manager's Office consists of a team of seven people, including the City Manager, Deputy City Manager, Deputy City Recorder, Community Engagement Coordinator, Communications and Marketing Program Manager, and Office Coordinator. In FY 2025/2026, the City will also hire a Climate Action Program Coordinator to implement the City's Climate Action Plan.

The employees in the City Manager's Office handle the general administration of the City, overseeing day-to-day operations and implement the policies and goals set forth by the City Council. Their responsibilities encompass managing citywide communications and marketing efforts, fostering community engagement, and providing support to Tualatin's Community Involvement Organizations (CIOs) and the Tualatin Inclusion, Diversity, Equity, and Access (IDEA) Advisory Committee. Moreover, they undertake special projects such as addressing homelessness, and government affairs and advocacy.

The City Manager's Office also extends support to the Mayor and City Council, managing meeting agendas and materials, and coordinating municipal elections. The office also oversees the maintenance of all official city records, including paper records in offsite storage, on-site records, records digitization, and managing the digital records management system.

The Human Resources Division consists of 5.75 people, led by Human Resources Director, Human Resources/Risk Manager, Human Resources Specialist, Human Resources Assistant, and two Volunteer Coordinators.

These employees orchestrate various services and programs aimed at aiding all City departments in recruitment and retention. They offer employment-related services to City employees and job applicants, manage recruitment processes, administer employee benefits, oversee the Classification and Compensation Plan, and handle labor relations and contract administration for three employee associations. Additionally, they oversee the City's safety and risk management endeavors, ensuring compliance with employment laws, manage the worker's compensation and claims program, and conduct citywide CPR trainings. The division also manages the City's Volunteer Services Program, which provides numerous volunteer opportunities benefiting the community.

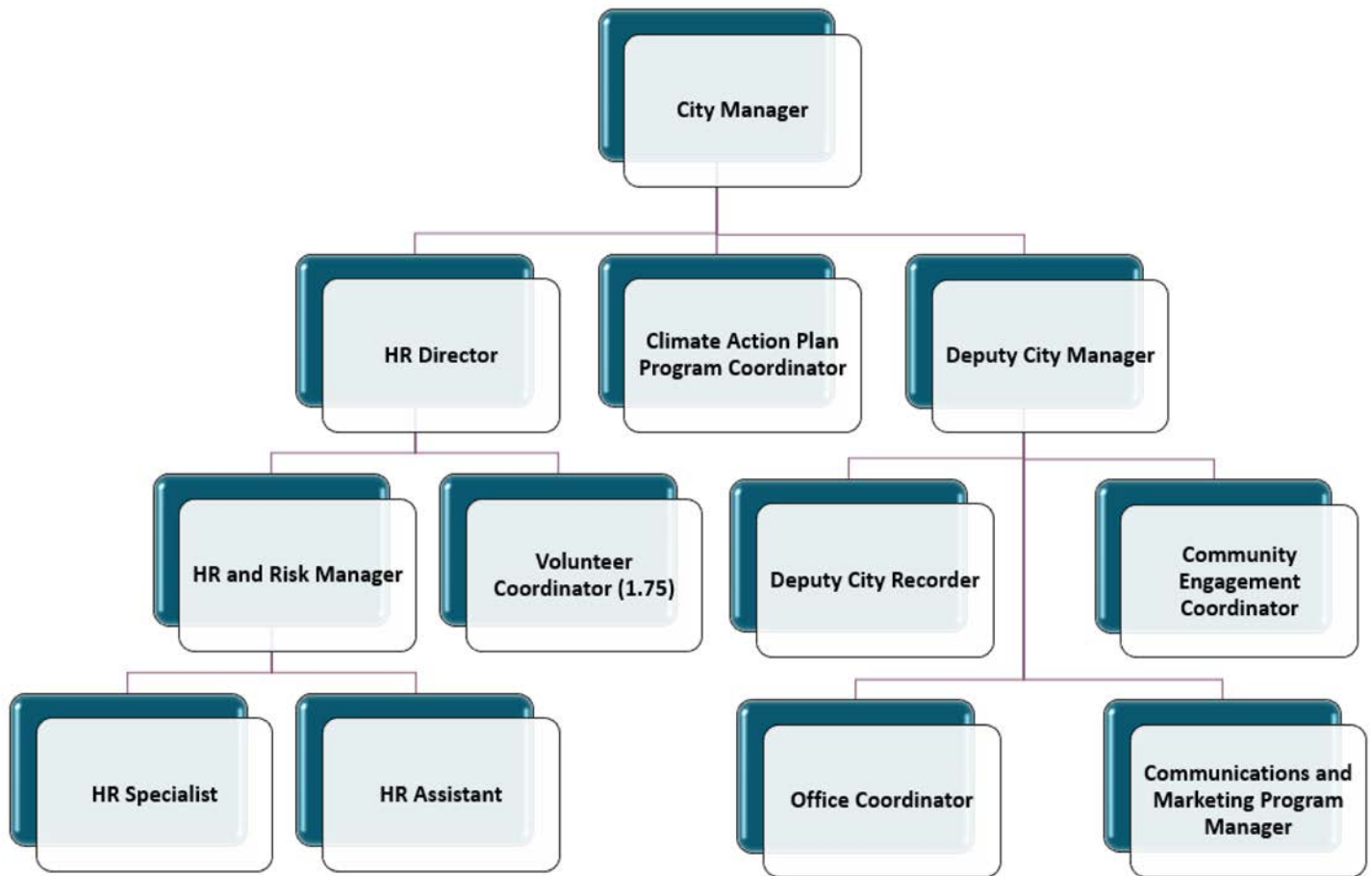
The City Manager's Office hired a contractor to redesign the City's website for the first time since 2012. They also hired a lobbying firm to represent the City in Washington D.C. and Salem and facilitated a process for the City Council to adopt legislative priorities. They convened staff representatives from all city advisory committees to develop standard processes for onboarding, recognition, and reporting. Finally, they hired a shared position between Tigard, Tualatin, and Sherwood focused on homelessness issues.

The Human Resources group developed and implemented organizational Paid Leave Oregon policies. They successfully recruited key positions such as the Parks & Recreation Director and Urban Renewal and Economic Development Manager. They also bargained a successor contract with the AFSCME bargaining unit and bargained a new labor contract with Tualatin Police Officers Association - Sergeants, fostering positive labor-management relationships throughout the organization.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Number of hours served by volunteers	9,848	10,100	10,000	11,500
Percentage of vacancies on City committees that receive more than one applicant	100%	100%	100%	100%
Percentage of survey respondents that report the quality of services provided by the City as excellent or good	82	-%	N/A	N/A
Percentage of subscribers that Open Tualatin Today monthly e-newsletter	44%	46%	45%	48%

Objectives for FY 2025/2026

- Support the City Council to advocate for issues of community-wide concern that impact the state, region, and local community.
- Maintain our standing as a leader in the region known for our positive relationships and influence.
- Advance and implement the Climate Action Plan in alignment with City Council goals.
- Explore sustainable revenue options to support the findings of the gaps and needs analysis.
- Support the Community Involvement Organization (CIO) program in refining boundaries to reflect community growth and changes.
- Strengthen and perpetuate positive labor-management relationships.



FY 2025/2026 Personal Services \$2,289,305

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 985,945	\$ 1,094,594	\$ 1,201,545	\$ 1,330,675	\$ 1,330,675	\$ 1,330,675
Salaries and Wages-Part Time	51,583	55,770	62,895	65,200	65,200	65,200
Salaries and Wages-Temporary	7,458	7,784	22,635	21,255	21,255	21,255
Salaries and Wages-Overtime	7,361	8,046	5,500	8,000	8,000	8,000
Benefits-Employee Benefits	9,790	14,146	13,160	18,625	18,625	18,625
Benefits-FICA	75,816	84,872	97,765	107,165	107,165	107,165
Benefits-Pension	284,163	325,442	358,005	428,910	428,910	428,910
Benefits-Insurance	179,333	199,473	217,090	301,975	301,975	301,975
Benefits-Vacation Buy Back	11,208	13,423	6,500	7,500	7,500	7,500
Benefits-Comp Time Buy Back	182	25	-	-	-	-
Benefits-Paid Leave OR Tax	2,114	4,463	5,200	-	-	-
PERSONAL SERVICES	1,614,953	1,808,038	1,990,295	2,289,305	2,289,305	2,289,305
Office Supplies	5,676	6,728	6,000	6,000	6,000	6,000
Printing & Postage	500	734	800	800	800	800
Uniforms & Safety Equipment	-	-	250	250	250	250
Medical & Other Testing	234	-	-	-	-	-
Safety/Risk Mgmt Program	-	1,257	-	-	-	-
Cell Phones	1,511	1,788	1,920	-	-	-
Office Equipment & Furniture	889	1,496	1,000	1,000	1,000	1,000
Computer Equip & Software	806	1,383	3,600	-	-	-
Consultants	1,485	4,498	9,000	9,500	9,500	9,500
Legal	7,279	30,455	27,000	27,000	27,000	27,000
Conferences & Meetings	19,649	22,357	22,000	25,000	25,000	25,000
Membership Dues	2,993	4,647	5,765	5,820	5,820	5,820
Publication, Rpt, Ref Matl	248	299	100	100	100	100
Staff Training	1,618	2,626	-	-	-	-
Staff/Dept Recognition	71	-	-	-	-	-
Administrative Expense	3,780	2,520	4,600	4,700	4,700	4,700
Advertising - Recruitment	1,381	2,052	-	-	-	-
MATERIALS AND SERVICES	48,120	82,840	82,035	80,170	80,170	80,170
ADMINISTRATION	\$ 1,663,073	\$ 1,890,878	\$ 2,072,330	\$ 2,369,475	\$ 2,369,475	\$ 2,369,475
Full-time Equivalents	10.75	10.75	11.75	12.75	12.75	12.75

Finance Department

The Finance and Accounting Department is a team of eight employees that provide a wide range of financial services to both internal and external customers of the City. Under the leadership of the Assistant City Manager/Finance Director, the team includes the Assistant Finance Director; Accountant; Management Analyst II; Utility Billing Tech; Licensing/Receivable Tech; Accounts Payable Tech; and the Payroll Tech.

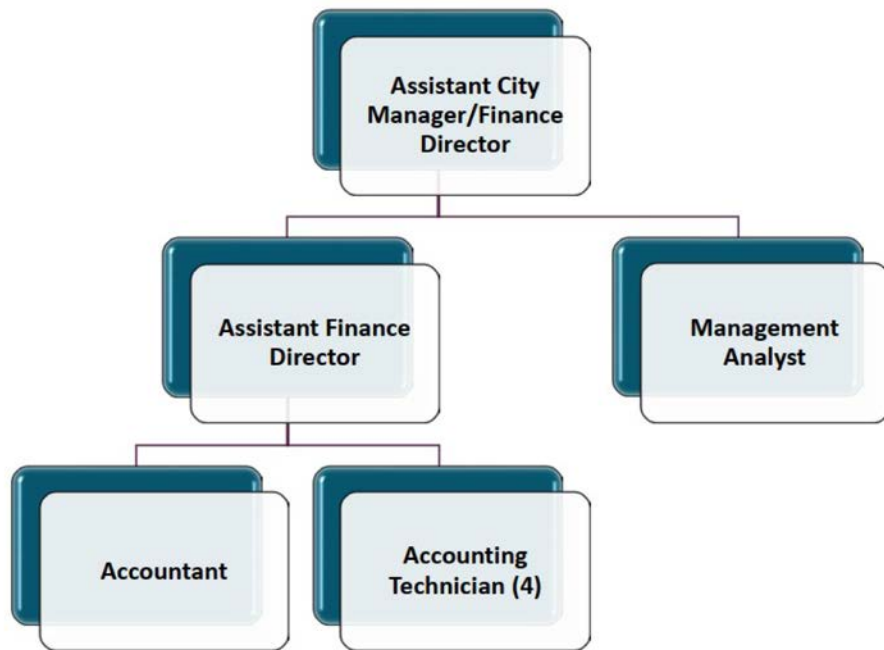
The Finance Department role includes the responsibility for the City’s long-term financial stability and financial integrity of the City. The primary functions include budget preparation, annual financial statement audit (including preparation of the Annual Comprehensive Financial Report), and treasury and debt management. The department provides internal support to other departments in a variety of ways including general accounting, accounts payable, payroll, accounts receivable, cash management and purchasing card administration. The department also includes services to both the residential and business communities of the city through providing utility billing, business licensing, rental licensing, and liquor licensing services and is responsible for the financial management and reporting of the Tualatin Development Commission.

The department had several successes during the previous fiscal year, including successfully expanding the City's Investment Program, securing improved and more stable investment returns that will better weather fluctuations in market returns. We implemented a new software for the preparation of the City's Indirect Cost Plan, improving efficiency and transparency. We also upgraded the City's Budgeting Software, taking advantage of the latest features available to improve collaboration and engagement. Finally, a new grant acceptance and management policy was finalized, streamlining the City's grant management process.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Percentage of payments made within 30 days of invoice date	91%	85%	90%	90%
Number of utility billing adjustments per 1,000 customer accounts	21	24	< 10	< 10
Average number of working days to issue monthly financial reports	20	15	<=10	<=10

Objectives for FY 2025/2026

- Analyze existing software and identify path for transition to cloud-based service.
- Analyze existing banking services and identify needs and secure new contract.
- Upgrade the City's budget book preparation process to a more integrated, streamlined solution.
- Develop and publish a revenue manual to provide a clear and organized understanding of the City's financial resources.
- Increase customer engagement through improvements to the Department's website.



FY 2025/2026 Personal Services \$1,240,595



Budget Committee Meeting

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 758,643	\$ 723,372	\$ 758,360	\$ 785,250	\$ 785,250	\$ 785,250
Salaries and Wages-Overtime	1,258	-	-	-	-	-
Benefits-Employee Benefits	10,106	9,700	10,025	10,545	10,545	10,545
Benefits-FICA	57,035	54,218	56,920	59,440	59,440	59,440
Benefits-Pension	190,927	199,408	208,020	236,270	236,270	236,270
Benefits-Insurance	130,904	133,182	142,420	143,090	143,090	143,090
Benefits-Vacation Buy Back	11,706	3,654	-	6,000	6,000	6,000
Benefits-Comp Time Buy Back	2,327	592	-	-	-	-
Benefits-Paid Leave OR Tax	1,502	2,858	3,035	-	-	-
PERSONAL SERVICES	1,164,408	1,126,984	1,178,780	1,240,595	1,240,595	1,240,595
Office Supplies	88	-	-	-	-	-
Printing & Postage	8,551	8,581	10,000	10,000	10,000	10,000
Cell Phones	62	627	540	-	-	-
Office Equipment & Furniture	36	1,893	500	500	500	500
Computer Equip & Software	9,750	-	-	-	-	-
Audit	42,593	48,748	54,680	63,785	63,785	63,785
Consultants	5,000	-	10,750	3,000	3,000	3,000
Conferences & Meetings	3,710	6,782	14,320	16,000	16,000	16,000
Membership Dues	5,381	4,581	5,635	5,950	5,950	5,950
Publication, Rpt, Ref Matl	78	348	500	500	500	500
Staff Training	57	85	1,450	1,450	1,450	1,450
Administrative Expense	1,659	1,789	1,000	1,000	1,000	1,000
Advertising - Legis/Judicial	584	877	600	600	600	600
Advertising - Recruitment	-	343	-	-	-	-
MATERIALS AND SERVICES	77,549	74,654	99,975	102,785	102,785	102,785
FINANCE	\$ 1,241,957	\$ 1,201,638	\$ 1,278,755	\$ 1,343,380	\$ 1,343,380	\$ 1,343,380
 Full-time Equivalents	 9.00	 9.00	 8.00	 8.00	 8.00	 8.00

Municipal Court

Tualatin Municipal Court primarily hears traffic violations; violations of municipal codes and ordinances, including animal, vegetation and trash nuisances; vehicle impoundments; and parking and pedestrian violations. The court also hears certain minor tobacco, liquor, and drug violations. Court sessions are held on Thursdays. Arraignment hearing dates are spilt into two separate dockets, one at 2:00p.m., and the other at 3:00p.m. Special one-on-one appointments with the Judge are scheduled at 4:00p.m., and trials are held after 5:00p.m.

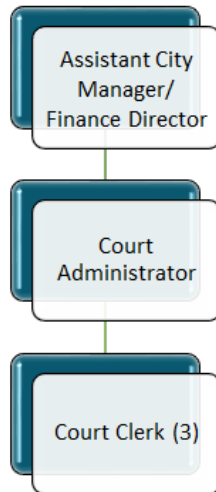
When court is not in session, staff is working on their particular tasks while jointly working as a team to provide equal coverage at the counter assisting patrons, answering phone calls from defendants, attorneys, internal City employees, and other outside agencies. One of our most important daily tasks is reinstating driving privileges as soon as defendants are compliant and eligible for reinstatement. To make certain this goal is consistently achieved staff is on top of their game, checking and returning emails, returning voicemails, processing suspensions/reinstatements, all with a same-day expectation. In FY 2024/2025, the Municipal Court team also implemented wedding ceremonies, performed on-request by the City's Presiding Judge.

Here at Tualatin Municipal Court, we pride ourselves in treating all of our patrons with respect and kindness. We realize practically everyone receives a traffic citation during their lives and we want to ensure they have the best experience possible in our court. Presiding Judge Jack Morris’ number one priority is making sure each defendant understands their rights and options when dealing with their particular court matter. The Court provides a Spanish interpreter at arraignment hearings to ensure equitable access for our Spanish-speaking defendants. Currently, 75% of court staff have Spanish speaking skills. We continuously remind ourselves as public servants we are serving a diverse population as we strive to promote an equitable and fair process.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Percentage of suspended driver's license holders reinstated within 24 hours.	100%	100%	100%	100%
Percentage of phone messages responded to within 24 hours.	100%	100%	100%	100%

Objectives for FY 2025/2026

- Provide equitable service to all customers.
- Follow and keep the City knowledgeable of current legislative issues related to State Municipal Courts.
- Process the citation volume produced from the reinstallation of safety cameras at the intersection of SW Tualatin-Sherwood Road & SW Avery Street.
- Implement new citation management software, in collaboration with the Tualatin Police Department.
- Update the Municipal Court webpages.



FY 2025/2026 Personal Services \$533,895



Court Proceedings

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 270,728	\$ 243,270	\$ 291,475	\$ 297,340	\$ 297,340	\$ 297,340
Salaries and Wages-Temporary	24,765	29,079	27,040	27,985	27,985	27,985
Benefits-Employee Benefits	1,933	2,992	2,050	2,100	2,100	2,100
Benefits-FICA	21,668	20,272	23,665	24,130	24,130	24,130
Benefits-Pension	74,811	70,790	84,175	92,580	92,580	92,580
Benefits-Insurance	84,019	73,404	83,435	89,760	89,760	89,760
Benefits-Vacation Buy Back	-	3,165	-	-	-	-
Benefits-Comp Time Buy Back	-	168	-	-	-	-
Benefits-Paid Leave OR Tax	587	1,125	1,275	-	-	-
PERSONAL SERVICES	478,511	444,265	513,115	533,895	533,895	533,895
Office Supplies	390	606	-	-	-	-
Printing & Postage	4,072	2,184	3,300	3,300	3,300	3,300
Office Equipment & Furniture	-	100	500	500	500	500
Computer Equip & Software	680	272	-	-	-	-
Court Costs	7,790	7,661	9,000	9,000	9,000	9,000
Conferences & Meetings	3,711	3,806	3,500	3,500	3,500	3,500
Membership Dues	309	309	500	500	500	500
Staff Training	-	-	400	400	400	400
Administrative Expense	858	715	400	400	400	400
Advertising - Recruitment	-	1,759	-	-	-	-
MATERIALS AND SERVICES	17,810	17,412	17,600	17,600	17,600	17,600
MUNICIPAL COURT	\$ 496,321	\$ 461,677	\$ 530,715	\$ 551,495	\$ 551,495	\$ 551,495
Full-time Equivalents	4.00	4.00	4.00	4.00	4.00	4.00

Legal Department

The Legal Services Department provides legal advice and representation to the City of Tualatin and the Tualatin Development Commission in the areas of general municipal law, land use, public contracting, labor and employment, real estate transactions, and municipal finance. Consisting of a City Attorney, Contracts and Procurement Analyst and Legal Assistant, the Department works to draft and review ordinances, resolutions, and numerous other types of legal documents, monitors potential claims against the City and codifies the Municipal and Development Codes. The Department adds to the City of Tualatin by providing timely and accurate legal advice on a wide variety of legal issues and City policies to the Council, the City Manager, Committee/Board members, and City staff.

The team accomplished several notable projects in FY 2024/2025. They launched a monthly Procurement Newsletter to provide staff with micro-trainings on important procurement topics, ensuring ongoing education and compliance. Staff drafted and presented a procurement threshold ordinance to the City Council, the passage of which streamlined the City's contracting processes and resulted in reduced administrative delays. The team also assisted City Council review and amend its Council Rules and the City Attorney provided counsel to the Council Rules Subcommittee. In furtherance of the City's Parks and Recreation Master Plan, staff also assisted the Parks and Recreation Department to acquire property for Riverfront Parkland, including drafting and reviewing the purchase and sale agreement, deed, and maintenance and operations agreements.

Objectives for FY 2025/2026

- Provide legal advice and support to City Council, Departments, and City staff.
- Continue to negotiate contracts, real estate transactions, intergovernmental agreements, and other legal documents.
- Provide training to Council, Departments and City staff on a wide variety of topics and issues.
- Prepare a City Contracting Manual to assist staff understand and comply with the City's Public Contracting Rules.



FY 2025/2026 Personal Services \$575,750



City Attorney

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 75,087	\$ 279,943	\$ 335,655	\$ 351,435	\$ 351,435	\$ 351,435
Salaries and Wages-Overtime	241	-	-	-	-	-
Benefits-Employee Benefits	2,610	10,150	9,575	9,835	9,835	9,835
Benefits-FICA	5,673	20,845	25,030	26,185	26,185	26,185
Benefits-Pension	20,277	68,239	92,070	104,940	104,940	104,940
Benefits-Insurance	19,087	63,577	76,845	83,355	83,355	83,355
Benefits-Paid Leave OR Tax	148	1,134	1,345	-	-	-
PERSONAL SERVICES	123,123	443,888	540,520	575,750	575,750	575,750
Printing & Postage	48	224	400	400	400	400
Cell Phones	-	205	-	-	-	-
Office Equipment & Furniture	520	-	1,000	1,000	1,000	1,000
Computer Equip & Software	870	212	500	500	500	500
Consultants	110,963	16,128	10,000	10,000	10,000	10,000
Court Costs	-	543	500	500	500	500
Conferences & Meetings	-	4,352	6,000	6,000	6,000	6,000
Membership Dues	50	1,711	1,440	1,440	1,440	1,440
Publication, Rpt, Ref Matl	5,782	5,984	7,500	7,500	7,500	7,500
Staff Training	930	1,193	2,000	2,000	2,000	2,000
Administrative Expense	151	613	800	800	800	800
Advertising - Recruitment	30,341	614	-	-	-	-
MATERIALS AND SERVICES	149,655	31,779	30,140	30,140	30,140	30,140
LEGAL	\$ 272,778	\$ 475,667	\$ 570,660	\$ 605,890	\$ 605,890	\$ 605,890
 Full-time Equivalents	 3.00	 3.00	 3.00	 3.00	 3.00	 3.00

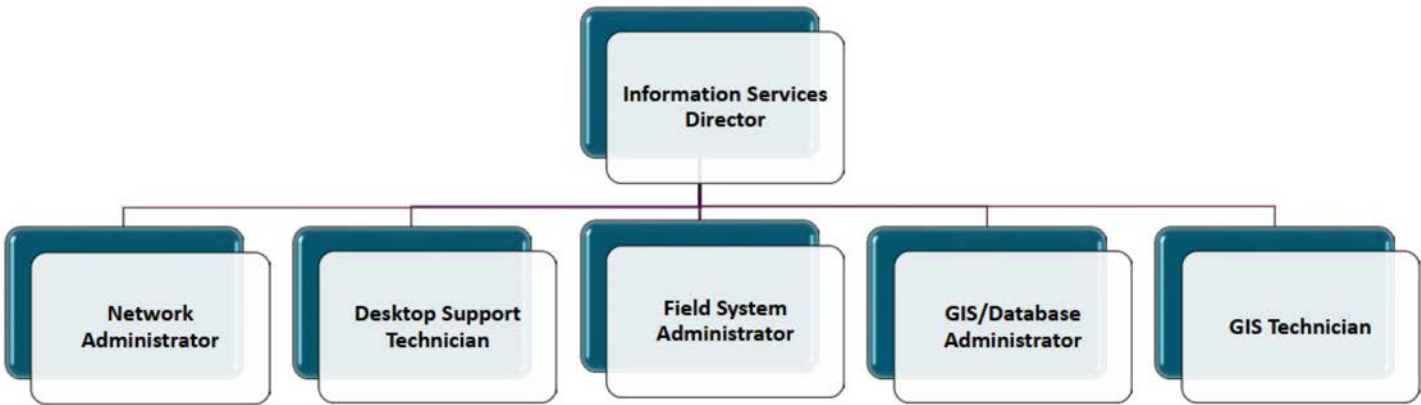
Information Services Department

In Tualatin, Information Services (IS) ensures that the city's technology remains robust, secure, and current by aligning IT strategies with city priorities and City Council goals. The department oversees strategic IT planning, budgeting, and daily operations while managing core systems and software, leading city-wide projects, and adapting quickly to new technology trends. They provide routine maintenance and specialized support—especially for essential services like law enforcement and water delivery—to guarantee consistent, redundant operations. In addition, Information Services manages city data and develops advanced mapping tools that help officials, staff, and residents' access vital information for effective planning. To further enhance city department workflows, the team has recently adopted new collaborative software solutions that improve interdepartmental communication and information sharing while upholding strict security and privacy standards. Always vigilant against emerging cyber threats, Information Services continuously upgrades hardware and software, and Tualatin has stepped up its game by deploying advanced security protocols, replacing outdated equipment, and modernizing its entire IT infrastructure to meet today's challenges and prepare for tomorrow.

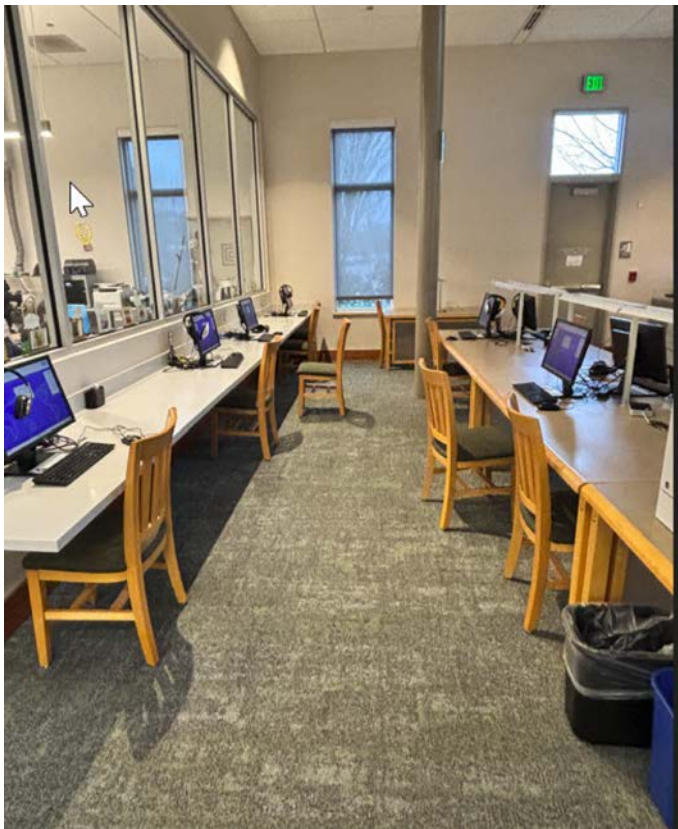
Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Average help desk tickets initial response time	1 h 45 m	1 h 45 m	< 2 hrs	< 2 hrs
Average help desk tickets resolution time	14h 50m	14h 50m	< 24 hrs	< 24 hrs
Average Phishing email click rate percentage	1.2%	3.3%	< 15.0%	< 17.0%

Objectives for FY 2025/2026

- Replace the existing patron computers throughout the library with modern systems.
- Migrate all files and databases to a centralized, shared storage system that can be accessed remotely.
- Guide city staff through the shift to cloud-based collaboration tools and streamlined workflows.
- Upgrade the core systems that manage badge and camera access across the city.



FY 2025/2026 Personal Services \$1,074,460



Library Computers

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 570,545	\$ 604,813	\$ 640,585	\$ 670,320	\$ 670,320	\$ 670,320
Salaries and Wages-Temporary	-	-	-	5,565	5,565	5,565
Salaries and Wages-Overtime	2,797	462	-	-	-	-
Benefits-Employee Benefits	7,743	7,952	8,480	8,795	8,795	8,795
Benefits-FICA	42,988	45,845	47,790	50,910	50,910	50,910
Benefits-Pension	157,271	174,148	182,710	207,345	207,345	207,345
Benefits-Insurance	129,466	135,130	144,305	128,525	128,525	128,525
Benefits-Vacation Buy Back	2,108	8,417	-	3,000	3,000	3,000
Benefits-Comp Time Buy Back	222	-	-	-	-	-
Benefits-Paid Leave OR Tax	1,155	2,449	2,565	-	-	-
PERSONAL SERVICES	914,295	979,216	1,026,435	1,074,460	1,074,460	1,074,460
Office Supplies	47	38	-	-	-	-
Printing & Postage	1,884	1,869	2,900	3,000	3,000	3,000
Photographic Supplies	-	-	5,900	6,500	6,500	6,500
Energy Supplies	1,724	220	750	750	750	750
Uniforms & Safety Equipment	507	132	750	-	-	-
Cell Phones	3,073	2,995	2,880	45,165	45,165	45,165
Network/Online	42,533	49,943	65,950	66,700	66,700	66,700
Office Equipment & Furniture	-	23	-	600	600	600
Computer Equip & Software	116,365	97,485	51,500	15,000	50,475	50,475
Personal Computer/Laptop	51,382	12,636	137,000	67,000	67,000	67,000
Consultants	11,794	9,785	14,500	8,000	8,000	8,000
Conferences & Meetings	7,516	6,250	6,500	6,500	6,500	6,500
Membership Dues	-	200	200	200	200	200
Staff Training	8,175	11,880	13,500	13,500	13,500	13,500
Staff/Dept Recognition	1,012	21	-	-	-	-
Administrative Expense	63	413	600	600	600	600
Equipment Rental	28,156	30,333	37,000	37,000	37,000	37,000
R&M - Equipment	17,947	19,811	23,000	23,000	23,000	23,000
R&M - Computers	387,916	424,604	434,895	553,620	553,620	553,620
MATERIALS AND SERVICES	680,094	668,638	797,825	847,135	882,610	882,610

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Equipment & Furnishings	112,710	104,557	78,000	70,000	70,000	70,000
CAPITAL OUTLAY	112,710	104,557	78,000	70,000	70,000	70,000
INFORMATION SERVICES	\$ 1,707,099	\$ 1,752,411	\$ 1,902,260	\$ 1,991,595	\$ 2,027,070	\$ 2,027,070
Full-time Equivalents	6.00	6.00	6.00	6.00	6.00	6.00

Non-Departmental

The General Fund Non-Departmental budget covers costs that are of a general citywide nature and not applicable to a particular department or function. Costs recorded in this budget include contractual obligations, property and liability insurance premiums, and citywide memberships in regional and state-wide organizations. The City's safety and risk management programs are also funded in the General Fund Non-Departmental budget, along with worker's compensation premiums and the TriMet payroll tax that helps fund transit in the region.

Outward focused programs included in this budget are the City's community engagement efforts, the robust volunteer program that provides many valuable hours in areas such as the Tualatin Public Library and tree plantings across the city. From individuals to corporate volunteer groups, approximately 800 volunteers contribute close to 16,800 hours to better our community. Another important line item in this budget are grants provided to social service organizations that provide valuable services to Tualatin residents.

General Fund contingency and reserves, and the fund's unappropriated fund balance (to be used to fund future expenditures), are also recorded in the General Fund Non-Departmental budget.



Key Club Volunteers

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Benefits-WC Insurance & Tax	\$ 107,670	\$ 117,225	\$ 136,615	\$ 143,250	\$ 143,250	\$ 143,250
Benefits-Unemployment	-	6,827	20,000	20,000	20,000	20,000
Benefits-TriMet Excise Tax	95,622	108,499	112,640	118,730	118,730	118,730
Social Security Admin	155	228	-	-	-	-
Other Benefit Costs	2,070	2,033	2,025	2,025	2,025	2,025
PERSONAL SERVICES	205,517	234,812	271,280	284,005	284,005	284,005
Office Supplies	-	91	-	-	-	-
Printing & Postage	11,555	6,336	3,000	3,000	3,000	3,000
Safety/Risk Mgmt Program	17,569	8,605	19,950	19,750	19,750	19,750
Telephone Service	69,296	57,831	52,700	37,500	37,500	37,500
Office Equipment & Furniture	-	78	-	5,000	5,000	5,000
Computer Equip & Software	-	-	-	2,000	2,000	2,000
Chamber	10,468	10,326	10,000	10,000	10,000	10,000
Donations - Outside Agency	40,000	40,000	50,000	-	-	-
Volunteer Programs	13,390	17,366	16,000	16,500	16,500	16,500
Consultants	300,443	212,337	510,000	420,000	420,000	420,000
Community Engagement	55,543	50,517	55,750	54,100	54,100	54,100
Insurance	428,809	487,949	560,270	608,155	608,155	608,155
Insurance Deductible	20,743	495	20,000	20,000	20,000	20,000
Membership Dues	58,964	56,969	58,855	65,580	65,580	65,580
Staff Training	6,986	1,925	20,000	20,000	20,000	20,000
Staff/Dept Recognition	11,579	13,946	12,750	14,500	14,500	14,500
Administrative Expense	29	221	1,000	1,000	1,000	1,000
Advertising - Informational	10,435	5,728	2,500	5,000	5,000	5,000
Advertising - Recruitment	-	124	-	-	-	-
Advertising - Promotional	11,608	16,913	19,150	18,000	18,000	18,000
Election Costs	324	-	-	-	-	-
Merchant Discount Fees	26,317	24,197	24,000	24,000	24,000	24,000
Bank Fees	13,035	12,995	12,000	12,000	12,000	12,000
Equipment Rental	4,077	4,110	4,100	4,100	4,100	4,100
MATERIALS AND SERVICES	1,111,170	1,029,059	1,452,025	1,360,185	1,360,185	1,360,185
Transfers Out -Enterprise Bond	59,949	59,949	59,950	59,945	59,945	59,945
TRANSFERS OUT	59,949	59,949	59,950	59,945	59,945	59,945

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Contingency	-	-	4,257,360	4,950,740	4,989,155	4,996,055
CONTINGENCY	-	-	4,257,360	4,950,740	4,989,155	4,996,055
General Account Reserve	-	-	1,167,375	1,583,150	1,521,735	1,484,835
Capital Reserve	-	-	5,000	-	-	-
Unappropriated	16,011,692	16,427,358	8,710,285	5,001,345	5,001,345	5,001,345
RESERVES AND UNAPPROPRIATED	16,011,692	16,427,358	9,882,660	6,584,495	6,523,080	6,486,180
NON-DEPARTMENTAL	\$ 17,388,328	\$ 17,751,178	\$ 15,923,275	\$ 13,239,370	\$ 13,216,370	\$ 13,186,370

American Rescue Plan Fund

The American Rescue Plan Act (ARPA) was passed by Congress and signed by President Biden in March 2021. The \$1.9 Trillion package included Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), of which the City of Tualatin received \$6.2 million for programs and projects to help assist those impacted by the pandemic, underserved populations, and improvements to infrastructure under guidelines included in the Act and guidance from the US Treasury. Funds were received in two tranches; half in August 2021 and the remaining in July 2022.

Examples of projects funded using ARPA dollars are a water line needed to serve an affordable housing project (Plambeck Gardens), as well as a trail and public space adjacent to this property. A neighborhood park in the Las Casitas neighborhood in one of the city's Qualified Census Tracts that serves an underserved population, is being redeveloped after an extensive public involvement effort in the community. Funds were also used to assist those impacted financially by the pandemic, including utility bill assistance. Other improvements utilizing ARPA funding included ADA improvements at the Tualatin Library, Tualatin City Offices, Tualatin Police Department, and the Tualatin City Services building, as well as other public facilities.



Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Benefits-Employee Benefits	\$ 307,500	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits-FICA	23,524	-	-	-	-	-
Benefits-Pension	79,017	-	-	-	-	-
Benefits-TriMet Excise Tax	2,445	-	-	-	-	-
Benefits-Paid Leave OR Tax	182	-	-	-	-	-
PERSONAL SERVICES	412,668	-	-	-	-	-
Special Programs	-	-	10,000	-	-	-
Contract Services	-	-	20,000	-	-	-
MATERIALS AND SERVICES	-	-	30,000	-	-	-
Fund Projects	8,850	363,465	4,062,170	2,063,725	2,063,725	2,063,725
CAPITAL OUTLAY	8,850	363,465	4,062,170	2,063,725	2,063,725	2,063,725
Transfers Out - General Fund	29,050	70,330	111,830	136,275	136,275	136,275
TRANSFERS OUT	29,050	70,330	111,830	136,275	136,275	136,275
General Account Reserve	5,755,285	5,321,490	-	-	-	-
RESERVES AND UNAPPROPRIATED	5,755,285	5,321,490	-	-	-	-
AMERICAN RESCUE PLAN FUND	\$ 6,205,853	\$ 5,755,285	\$ 4,204,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000

Community Development

Supports development of a livable, thriving, and safe community by providing technical expertise and advice on land development, building safety, infrastructure planning and environmental stewardship.

Community Development



Engineering

Building



Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 2,844,683	\$ 3,250,522	\$ 3,529,130	\$ 3,636,850	\$ 3,636,850	\$ 3,636,850
Materials and Services	261,037	295,833	483,020	971,615	971,615	971,615
Capital Outlay	-	-	-	60,000	60,000	60,000
Transfers Out	522,838	545,500	522,645	662,700	662,700	662,700
Contingency	-	-	189,525	396,010	396,010	396,010
Reserves and Unappropriated	977,499	723,379	136,650	140,185	140,185	140,185
Total Requirements	\$ 4,606,057	\$ 4,815,234	\$ 4,860,970	\$ 5,867,360	\$ 5,867,360	\$ 5,867,360

Community Development Department

The Community Development Department guides the physical development of the City to create both a healthy economy and a livable, thriving, safe community. This effort is achieved through internal and external coordination. Community Development consists of Administration (Director and Policy Analyst), which sets department policy; and Planning, which implements policy. Planning staff provide advice and technical expertise on community issues and priorities to help ensure land development is compatible with the quality of life in Tualatin. Planning staff are responsible for both long-range and current planning activities and support the Architectural Review Board and the Tualatin Planning Commission.

Community Development staff represent Tualatin’s interests at a variety of external meetings including regional land use and transportation planning meetings, National Night Out, CIO Annual Meetings, and CIO Land Use Officer Meetings. Staff in Community Development pride themselves on providing a high level of service for their customers. Through the use of technology and electronic platforms, our staff is just a phone call, email, or videoconference away. During FY 2024/2025, Planning staff responded to 925 phone calls and 2,005 emails.

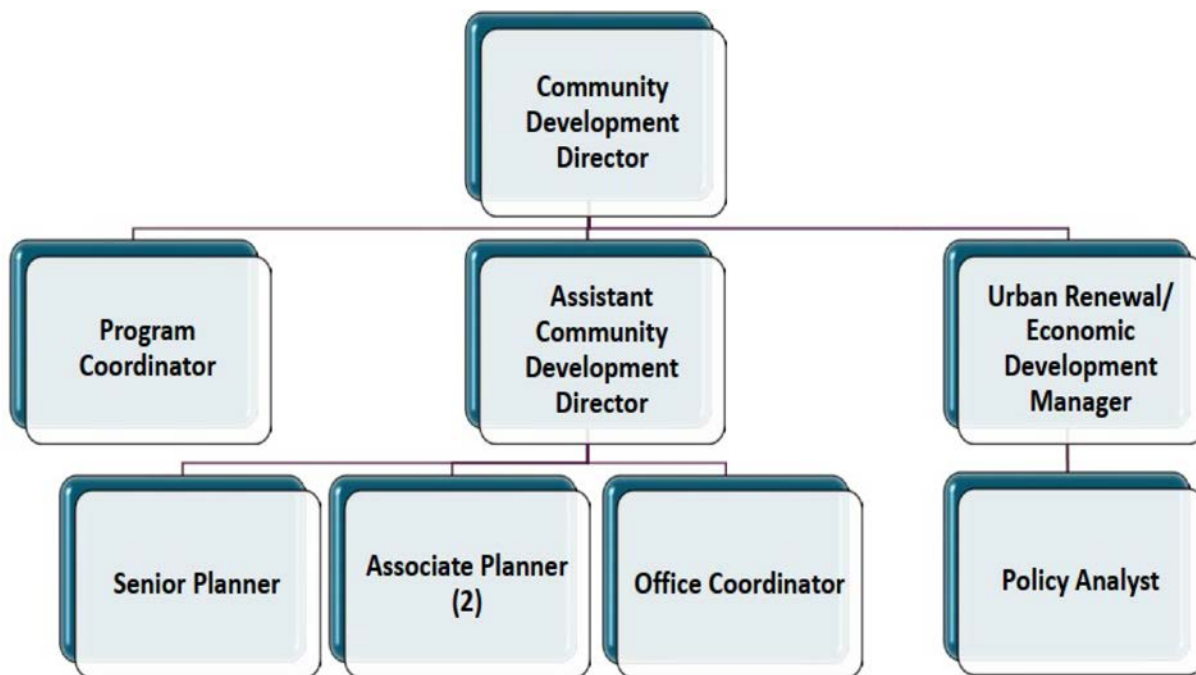
Planning staff reviewed 202 land use applications during FY 2023/2024. Highlights include 3 Plan Text Amendments, 3 Plan Map Amendments, 7 Architectural Reviews, 34 Minor Architectural Reviews, 33 Sign Permits (based on fees collected), 26 Pre-Application Meetings, 4 Chicken Licenses, 6 Temporary Use Permits, 2 Property Line Adjustments, and 84 Single Family Architectural Reviews Type I. Land use application submittal is completely paperless, saving both time and money.

Over the course of the past fiscal year, staff have worked with the Council to implement their priorities around housing, transportation, the environment, and economic development. Notable highlights include the Severe Rent Burden Event which featured a community conversation about affordable housing and the impact of high housing costs. Calendar year 2024 saw continued work on the Transportation System Plan Update, including a significant phase of community involvement by meeting people at a variety of community events and open houses and getting valuable input from the project’s Community Advisory Committee. Staff worked on a code update to implement the state’s Climate Friendly and Equitable Communities (CFEC) legislation, which addressed several goals from Tualatin’s Climate Action Plan. Staff also finalized updates to the Stormwater and Basalt Creek Parks Master Plans, which also addressed several Climate Action Plan goals. Finally, on the economic development front, Community Development staff worked with the Tualatin Chamber of Commerce and local business and property owners to make a series of small development code updates allowing for increased flexibility, allowing for new commercial land uses, including sales of electric vehicles and pickleball.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Number of Land Use Applications Processed	219	202	175	200

Objectives for FY 2025/2026

- Complete legislative adoption of the first major update to the City's Transportation System Plan since 2013, including corresponding updates to the Comprehensive Plan and Development Code.
- Coordinate housing updates with Council on options for creating and incentivizing diversified housing, and updates on the regional housing landscape and services available for the Tualatin community.
- Additional projects include continued work and coordination on a FEMA mandated model ordinance that considers development impacts to threatened species within the designated Special Flood Hazard Area.
- Continue efforts to broaden and deepen community engagement through continued conversations with Council on land use noticing efforts and opportunities to expand our reach with the updated website.
- Collaborate with the City's Urban Renewal and Economic Development Manager to study and develop downtown visioning, the look and feel of Tualatin's identity, design guidelines, and zoning concepts.
- Revisit regulations for food carts and other opportunities for targeted code updates to support business retention and expansion
- With the help of Thorn Run, track and respond to state legislation that may impact Tualatin's land use regulations and housing production.



FY 2025/2026 Personal Services \$1,281,445

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 694,542	\$ 714,540	\$ 786,260	\$ 809,910	\$ 809,910	\$ 809,910
Salaries and Wages-Overtime	67	372	500	500	500	500
Salaries and Wages-On-Call	-	701	-	-	-	-
Benefits-Employee Benefits	9,292	10,315	10,710	10,720	10,720	10,720
Benefits-FICA	51,972	54,145	59,425	60,720	60,720	60,720
Benefits-Pension	176,808	197,184	215,810	241,990	241,990	241,990
Benefits-Insurance	75,064	88,440	102,280	157,605	157,605	157,605
Benefits-Vacation Buy Back	-	4,255	-	-	-	-
Benefits-Comp Time Buy Back	-	1,823	-	-	-	-
Benefits-Paid Leave OR Tax	1,411	2,889	3,150	-	-	-
PERSONAL SERVICES	1,009,156	1,074,664	1,178,135	1,281,445	1,281,445	1,281,445
Office Supplies	4,622	4,224	5,000	5,000	5,000	5,000
Printing & Postage	2,934	1,259	3,000	6,000	6,000	6,000
Uniforms & Safety Equipment	294	288	1,150	450	450	450
Medical & Other Testing	49	-	-	-	-	-
Office Equipment & Furniture	-	745	1,000	1,000	1,000	1,000
Computer Equip & Software	1,893	150	1,300	500	500	500
Consultants	49,713	17,990	93,000	92,050	92,050	92,050
Community Engagement	-	-	800	800	800	800
Conferences & Meetings	10,742	18,881	10,000	10,000	10,000	10,000
Membership Dues	3,063	2,681	4,750	4,750	4,750	4,750
Publication, Rpt, Ref Matl	95	192	100	100	100	100
Staff Training	1,150	-	500	500	500	500
Staff/Dept Recognition	100	31	-	-	-	-
Administrative Expense	591	213	1,300	2,000	2,000	2,000
Advertising - Informational	-	-	500	500	500	500
Advertising - Legis/Judicial	611	241	1,500	900	900	900
MATERIALS AND SERVICES	75,857	46,895	123,900	124,550	124,550	124,550
COMMUNITY DEVELOPMENT	\$ 1,085,013	\$ 1,121,559	\$ 1,302,035	\$ 1,405,995	\$ 1,405,995	\$ 1,405,995
Full-time Equivalents	7.75	7.75	7.75	7.75	7.75	7.75

Engineering Division

The Engineering Division designs and delivers capital projects (roads, sidewalks, water, sewer, and stormwater), including the recently completed Tualatin Moving Forward program, oversees private development engineers and contractors building public infrastructure in conjunction with private projects, and maintains the engineering standards required for this work. Engineering also develops and updates master plans (Transportation, Water, Sewer, and Stormwater), and reviews and issues public works, water quality, erosion control and franchise utility permits. The engineers also oversee the Capital Improvement Plan, administer the flood plain ordinance, respond to specific needs within the right-of-way, and advocate on behalf of our residents and businesses in regional infrastructure discussions and planning groups.

FY 2024/2025 has been a productive year for the Engineering Division. Staff provided engineering review of private development land use cases, reviewed plans, issued permits and provided inspection of public infrastructure required to be constructed in conjunction with private development, including the Autumn Sunrise Subdivision, Plambeck Gardens Housing Project, Hedges Industrial development, and new buildings on the Lam Research campus. This work included water, sewer, stormwater, and transportation infrastructure. Staff is also working with developers on conceptual designs of the Tonquin Corporate Center, additional buildings on the Lam campus, and many other developments around the City.

Engineering staff was also busy managing critical capital construction projects. Construction of the second phase of Martinazzi Avenue sewer trunk improvements from Seminole Trail to Sagert Street, and Sagert Court paving work was completed in FY 2024/2025. Staff also managed construction relocation of Tualatin's water and sewer utilities in coordination with the Washington County project to widen Tualatin-Sherwood Road from Teton Avenue to Sherwood. As part of the Tualatin Moving Forward bond program, Engineering staff oversaw completion of important projects on Boones Ferry Road, Tualatin-Sherwood Road (approaching I-5), Hwy 99W, Sagert Street and 67th/68th Avenues.

Design engineering is complete, and a contractor is now building Community Development Block Grant-funded sidewalk and curb ramp repair work along 67th and 68th Avenues in the Las Casitas area.

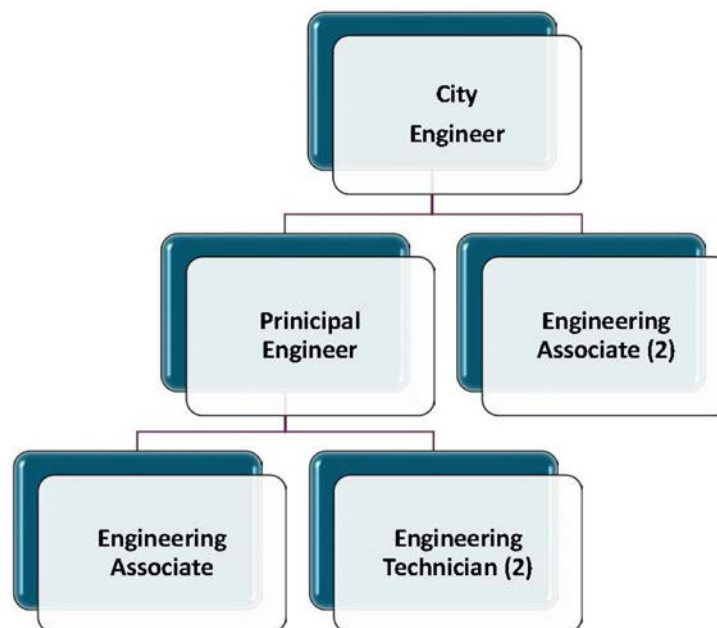
We are now engineering a new water reservoir and pump station along 108th Avenue, storm drainage improvements in the Nyberg Creek area south of Tualatin-Sherwood Road between Boones Ferry Road and I-5 and along the Siuslaw greenway from Boones Ferry Road to Hedges Creek near 99th Avenue, and have developed a conceptual design for traffic flow and safety improvements at the intersections of 65th Avenue with Borland Road and Sagert Street.

Finally, the City Engineer and other engineering staff have collaborated with staff in Community Development on the Transportation System Plan update to provide a regionally integrated plan for multi-modal transportation in Tualatin that supports livability and economic development. The division continues to advocate for Tualatin's interests in County, Regional, State, and National engineering and transportation discussion (system planning, project selection, potential tolls, etc.).

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Number of water quality facilities inspected	287	294	200	250
Number of Public Works permits processed	303	371	200	250

Objectives for FY 2025/2026

- Complete design of phases 3 and 4 of Martinazzi sewer trunk upsizing (from Blake Street to Sagert Street), and stormwater improvements in the Nyberg Creek/Martinazzi and Siuslaw Greenway areas, and engineer a new B-Level Reservoir and Pump Station at the Aquifer Storage & Recovery site.
- Engineer traffic flow and safety improvements for the 65th Avenue / Sagert Street / Borland Road intersections and work with Washington County designing improvements for the Herman Road / Cipole Road intersection area.
- Complete construction of capital projects, including the Martinazzi Sewer Main upsizing and neighborhood transportation safety improvements around Tualatin and sidewalk and ramp improvements on 67th and 68th Avenues.
- Provide clear updated infrastructure design and construction standards and codes and protect Tualatin's interests through design review and inspection to ensure these codes are followed.
- Oversee environmental protection of our natural resources through flood plain management and implementation of stormwater standards for quality and quantity.
- Promote an efficient, accessible, and sustainable transportation system by implementing traffic improvements and coordinating projects with partner agencies to enhance design and provide better vehicle, bike and pedestrian facilities.
- Infrastructure planning including updating the Transportation System Plan for multi-modal transportation supporting Tualatin's livability and economy and working with partners and developers planning Basalt Creek area systems.



FY 2025/2026 Personal Services \$1,186,820

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 475,813	\$ 612,605	\$ 684,460	\$ 717,310	\$ 717,310	\$ 717,310
Salaries and Wages-Temporary	-	-	-	13,145	13,145	13,145
Salaries and Wages-Overtime	403	-	500	500	500	500
Benefits-Employee Benefits	4,497	4,191	3,915	4,105	4,105	4,105
Benefits-FICA	34,927	44,927	51,050	54,455	54,455	54,455
Benefits-Pension	122,145	165,778	197,485	223,020	223,020	223,020
Benefits-Insurance	121,807	146,657	160,530	174,285	174,285	174,285
Benefits-Vacation Buy Back	661	1,653	-	-	-	-
Benefits-Comp Time Buy Back	3,776	-	-	-	-	-
Benefits-Paid Leave OR Tax	1,070	2,496	2,740	-	-	-
PERSONAL SERVICES	765,099	978,307	1,100,680	1,186,820	1,186,820	1,186,820
Office Supplies	-	142	-	-	-	-
Printing & Postage	412	183	500	200	200	200
Field Supplies	234	107	500	500	500	500
Uniforms & Safety Equipment	987	1,165	1,950	1,250	1,250	1,250
Medical & Other Testing	-	45	-	-	-	-
Cell Phones	2,734	3,730	3,360	-	-	-
Network/Online	-	1,203	960	-	-	-
Office Equipment & Furniture	1,354	-	1,000	1,000	1,000	1,000
Computer Equip & Software	-	81	1,000	1,000	1,000	1,000
Erosion Fees to CWS	19,098	18,955	30,000	30,000	30,000	30,000
Consultants	44,926	(3,970)	50,000	50,000	50,000	50,000
Conferences & Meetings	1,462	4,653	5,700	5,700	5,700	5,700
Membership Dues	565	330	1,190	1,190	1,190	1,190
Publication, Rpt, Ref Matl	203	-	250	250	250	250
Staff Training	2,833	1,255	5,000	6,000	6,000	6,000
Administrative Expense	-	58	500	1,200	1,200	1,200
Advertising - Legis/Judicial	86	100	-	-	-	-
Advertising - Recruitment	7,631	1,710	-	-	-	-
MATERIALS AND SERVICES	82,525	29,747	101,910	98,290	98,290	98,290
ENGINEERING	\$ 847,624	\$ 1,008,054	\$ 1,202,590	\$ 1,285,110	\$ 1,285,110	\$ 1,285,110
Full-time Equivalents	6.00	6.00	7.00	7.00	7.00	7.00

Building Division

The Building Division’s primary mission is to safeguard the well-being of individuals and properties by enforcing statewide building codes. We oversee the plan review and inspection processes for all building construction activities within the city, including structural, mechanical, plumbing, fire sprinklers, and fire alarms.

Additionally, we address concerns raised by the community through a complaint-driven code compliance process, aiming to educate and empower residents about essential safety standards. It is important to note that we operate independently from the general fund, relying instead on a dedicated fund supported by the revenues generated by permits to sustain our vital functions within the Building Division.

The Building Division consists of the Building Official, three Building Inspectors, a Code Compliance Officer, a Permit Coordinator, a Permit Technician and a Program Coordinator.

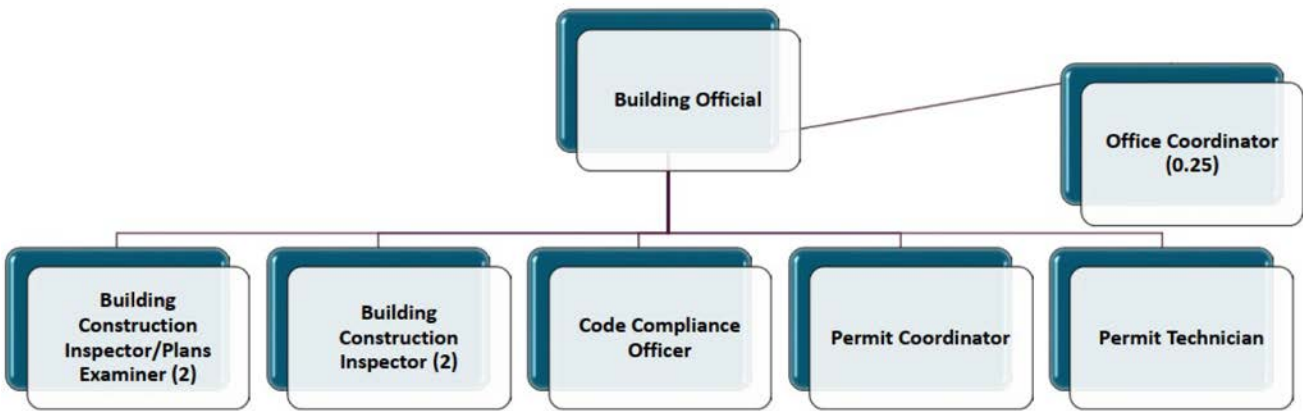
The Building Division staff issues permits, provide responses to code inquiries, and conduct inspections throughout the construction. In the past year, we issued over 2,100 permits, performed over 7,750 inspections, and responded to 120 code compliance inquiries. These numbers are continuing to increase in volume.

We are continuing to update permit types to enhance their user-friendliness and are continuing to monitor the Building Division fee schedules. We are striving to enhance coordination among divisions by refining policies and procedures within the permitting system and providing cross-communication on projects as the need develops.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Number of Permits Processed	2,006	2,112	1,500	1,600
Number of Building Inspections Completed	6,270	6,420	5,000	5,800

Objectives for FY 2025/2026

- Concentrate on managing the rising volume of plan reviews and inspections while maintaining a strong commitment to providing excellent customer service.
- Further develop our expertise, efficiency, and proficiency by participating in relevant training programs for both plan review and inspections.
- Aim to expedite review timelines by implementing streamlined processes.



FY 2025/2026 Personal Services \$1,168,585



Inspection

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 662,504	\$ 739,126	\$ 770,025	\$ 716,080	\$ 716,080	\$ 716,080
Salaries and Wages-Overtime	547	2,728	2,000	3,000	3,000	3,000
Salaries and Wages-On-Call	-	43	-	-	-	-
Benefits-Employee Benefits	3,192	2,320	2,435	2,035	2,035	2,035
Benefits-FICA	49,008	55,422	57,640	53,735	53,735	53,735
Benefits-WC Insurance & Tax	4,728	5,725	6,110	5,615	5,615	5,615
Benefits-Pension	183,554	208,004	226,785	222,515	222,515	222,515
Benefits-Insurance	155,296	163,609	176,025	159,825	159,825	159,825
Benefits-TriMet Excise Tax	5,277	6,205	6,205	5,780	5,780	5,780
Benefits-Vacation Buy Back	4,971	11,287	-	-	-	-
Benefits-Comp Time Buy Back	-	11	-	-	-	-
Benefits-Paid Leave OR Tax	1,351	3,068	3,090	-	-	-
PERSONAL SERVICES	1,070,428	1,197,548	1,250,315	1,168,585	1,168,585	1,168,585
Printing & Postage	239	120	200	200	200	200
Field Supplies	23	208	500	500	500	500
Uniforms & Safety Equipment	1,560	1,018	2,000	1,000	1,000	1,000
Cell Phones	2,519	2,213	2,400	-	-	-
Network/Online	4,133	4,081	1,920	-	-	-
Office Equipment & Furniture	991	43	1,000	1,000	1,000	1,000
Computer Equip & Software	927	2,868	3,000	4,000	4,000	4,000
Consultants	7,676	8,516	27,800	600,000	600,000	600,000
Conferences & Meetings	4,695	6,057	6,620	9,320	9,320	9,320
Membership Dues	795	1,420	1,810	1,810	1,810	1,810
Publication, Rpt, Ref Matl	4,479	1,891	1,000	1,000	1,000	1,000
Staff Training	6,829	7,368	8,560	14,160	14,160	14,160
Administrative Expense	262	208	400	1,400	1,400	1,400
Advertising - Recruitment	1,194	601	-	-	-	-
Merchant Discount Fees	66,333	182,577	200,000	100,000	100,000	100,000
Vehicle Replacement Expense	-	-	-	14,385	14,385	14,385
MATERIALS AND SERVICES	102,655	219,189	257,210	748,775	748,775	748,775
Equipment & Furnishings	-	-	-	60,000	60,000	60,000
CAPITAL OUTLAY	-	-	-	60,000	60,000	60,000
Transfers Out - General Fund	450,060	472,720	449,860	589,920	589,920	589,920
Transfers Out -Enterprise Bond	72,778	72,780	72,785	72,780	72,780	72,780
TRANSFERS OUT	522,838	545,500	522,645	662,700	662,700	662,700

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Contingency	-	-	189,525	396,010	396,010	396,010
CONTINGENCY	-	-	189,525	396,010	396,010	396,010
General Account Reserve	977,499	723,379	136,650	140,185	140,185	140,185
RESERVES AND UNAPPROPRIATED	977,499	723,379	136,650	140,185	140,185	140,185
BUILDING	\$ 2,673,420	\$ 2,685,616	\$ 2,356,345	\$ 3,176,255	\$ 3,176,255	\$ 3,176,255
Full-time Equivalents	8.25	8.25	8.25	8.25	8.25	8.25

Culture & Recreation

Creates and maintains diverse and inclusive gathering places, events, and experiences through physical and social connections, including trails, parks, and the Library by connecting people to nature, jobs, entertainment, and learning.

Library



Science & Tech. Scholarship

Parks & Recreation



Parks Maintenance



Parks Utility Fee Fund

Park Development



Parks Project Fund



Requirements by Object	Actual		Actual		Adopted		Proposed		Approved		Adopted	
	FY 22-23		FY 23-24		FY 24-25		FY 25-26		FY 25-26		FY 25-26	
Personal Services	\$	4,218,488	\$	4,438,656	\$	4,852,340	\$	5,204,115	\$	5,204,115	\$	5,204,115
Materials and Services		1,192,799		1,251,739		1,633,920		1,823,855		1,845,355		1,891,355
Capital Outlay		4,767,340		5,483,154		11,870,715		4,866,550		4,926,050		4,926,050
Transfers Out		207,490		312,935		532,820		583,545		583,545		583,545
Other Financing Uses		169,743		-		-		-		-		-
Contingency		-		-		218,555		669,045		832,845		832,845
Reserves and Unappropriated		17,477,093		16,471,453		7,261,570		10,088,855		9,905,055		9,905,055
Total Requirements	\$	28,032,953	\$	27,957,937	\$	26,369,920	\$	23,235,965	\$	23,296,965	\$	23,342,965

Library Department

Tualatin Public Library’s mission is to empower and enrich the community through learning, discovery, and interaction. Employees in Public Services oversee collection management, programs, public technology, outreach, and the Makerspace. Employees in Access Services oversee account management including checking in and out of materials, holds, and new accounts, as well as adding new materials to our catalog and preparing them for use.

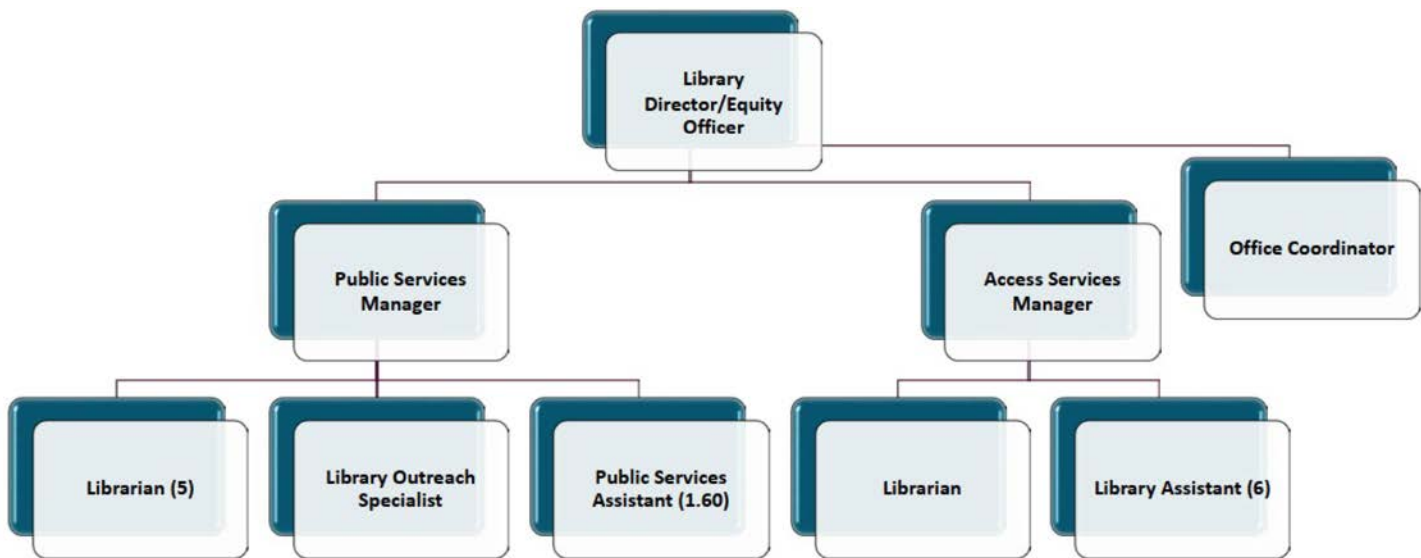
Library staff care about connecting with each library user, wanting each patron who comes into the library to feel seen and valued. By connecting with each patron and providing resources they need, library staff build agency. Community members recognize this connection, rating customer service at the library as 4.6 out of 5 stars last year. The Library empowers through access to the library collection, informational requests, and technology access.

Library programs and facility access build a stronger community and social cohesion. FY 2024/2025 saw record attendance of more than 24,000 at programs and outreach events. Our programs include a variety of large events and partnership-based arts and music performances. The Makerspace allows for creative exploration and idea realization. The Summer Reading Program helps support school readiness by motivating kids and teens to keep reading, reducing summer skill loss, and this year saw the launch of Dolly Parton’s Imagination Library in our community. The Tualatin Library Advisory Committee provides recommendations on improvements and operational policy to Library management. The Library receives support from the Teen Library Committee, the Friends of Tualatin Library and the Tualatin Library Foundation. Tualatin Library is a member of Washington County Cooperative Library Services and receives funding from the Library District of Clackamas County.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Library visits per capita	4.7	5.1	5.5	5.5
Circulation per capita	16.2	17.0	16.0	18.5
Total program attendance	19,023	22,830	21,000	25,000

Objectives for FY 2025/2026

- Continue work to update the Library’s 3-year Strategic Plan, including refreshing service priorities.
- Continue representing Tualatin’s perspective in Washington County’s library funding and governance evaluation project.
- Support the changing information and resource needs of vulnerable members of the community.
- Complete an organizational assessment to evaluate staffing needs in the Library and develop an implementation plan.



FY 2025/2026 Personal Services \$2,488,175



Ballet at the Library Hearth

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 1,090,897	\$ 1,113,795	\$ 1,228,215	\$ 1,293,280	\$ 1,293,280	\$ 1,293,280
Salaries and Wages-Part Time	134,631	141,425	144,745	153,230	153,230	153,230
Salaries and Wages-Temporary	152,625	189,550	174,450	175,200	175,200	175,200
Salaries and Wages-Overtime	5,134	2,583	2,200	2,500	2,500	2,500
Benefits-Employee Benefits	11,070	11,325	11,670	12,115	12,115	12,115
Benefits-FICA	101,761	107,275	116,540	121,955	121,955	121,955
Benefits-Pension	338,295	385,965	392,445	448,495	448,495	448,495
Benefits-Insurance	227,631	225,630	245,235	281,400	281,400	281,400
Benefits-Vacation Buy Back	1,739	9,064	-	-	-	-
Benefits-Comp Time Buy Back	406	307	-	-	-	-
Benefits-Paid Leave OR Tax	2,818	5,936	6,195	-	-	-
PERSONAL SERVICES	2,067,007	2,192,855	2,321,695	2,488,175	2,488,175	2,488,175
Office Supplies	6,591	6,029	8,000	6,500	6,500	6,500
Printing & Postage	3,538	4,160	6,300	11,000	11,000	11,000
Supplies - Donated Funds	-	-	1,000	1,000	1,000	1,000
Collection Development	192,460	188,399	220,000	210,000	210,000	210,000
Uniforms & Safety Equipment	311	532	400	400	400	400
Medical & Other Testing	-	709	-	-	-	-
Office Equipment & Furniture	2,031	7,895	22,600	13,100	13,100	13,100
Computer Equip & Software	2,644	6,106	5,720	5,875	5,875	5,875
Library Tech - Public	8,692	4,139	8,000	16,100	16,100	16,100
Special Programs	53,337	62,674	60,000	61,500	61,500	61,500
Consultants	20,000	2,300	9,000	7,500	7,500	7,500
Conferences & Meetings	7,048	9,686	10,610	13,260	13,260	13,260
Membership Dues	1,391	1,754	1,790	1,990	1,990	1,990
Staff Training	2,486	3,169	4,000	4,000	4,000	4,000
Administrative Expense	3,386	3,524	4,500	3,900	3,900	3,900
Advertising - Recruitment	969	345	-	-	-	-
Advertising - Promotional	2,461	1,440	6,500	8,950	8,950	14,950
Equipment Rental	13,424	13,424	13,430	13,430	13,430	13,430
R&M - Equipment	90	1,305	1,000	1,000	1,000	1,000
MATERIALS AND SERVICES	320,859	317,590	382,850	379,505	379,505	385,505

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Equipment & Furnishings	-	-	25,000	-	36,500	36,500
CAPITAL OUTLAY	-	-	25,000	-	36,500	36,500
LIBRARY	\$ 2,387,866	\$ 2,510,445	\$ 2,729,545	\$ 2,867,680	\$ 2,904,180	\$ 2,910,180
Full-time Equivalents	18.60	18.60	18.60	18.60	18.60	18.60

Tualatin Scholarship Fund

The Tualatin Science & Technology Scholarship recognizes high-achieving Tualatin students who plan to pursue a degree in science, technology, engineering, math, or a related field at an Oregon college or university. Funded by a trust, the scholarship's goal is to support the next generation of innovation in STEM by providing educational opportunities to Tualatin students.

More than 60 scholarships exceeding \$70,000 have been awarded since the trust was established in 1990. The Library Director oversees the administration of the scholarship and coordinates the scholarship review committee, comprised of a Tualatin resident (historically a member of City Council), a local public school board member (historically Tigard-Tualatin School District), and a representative of the Tualatin Chamber of Commerce.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Number of scholarships awarded	1	1	1	2

Objectives for FY 2025/2026

- Award two \$1,500 scholarships in 2025-26.



Scholarship Flyer

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Scholarships	\$ 500	\$ 1,000	\$ 1,000	\$ 1,500	\$ 3,000	\$ 3,000
MATERIALS AND SERVICES	500	1,000	1,000	1,500	3,000	3,000
General Account Reserve	51,200	52,115	53,000	53,715	53,715	53,715
RESERVES AND UNAPPROPRIATED	51,200	52,115	53,000	53,715	53,715	53,715
TUALATIN SCHOLARSHIP FUND	\$ 51,700	\$ 53,115	\$ 54,000	\$ 55,215	\$ 56,715	\$ 56,715

Parks and Recreation Department

The Parks Planning and Development division manages planning, design development, professional services, and construction for park projects. In addition, staff facilitate community outreach and engagement for new park projects and renovations in accordance with community needs. This division also manages bond projects, park utility fees, system development charges, and park capital improvements and renovation for park and facility assets.

In FY 2025/2026, the Parks Planning and Development division utilized Parks Bond funding to complete Veterans Plaza, playground replacements at neighborhood parks, sports field lighting improvements, and acquired property. In addition, construction was completed at Victoria Woods stairs, Community Park shelter repair, and Ki-a-Kuts Bridge rehabilitation. ARPA funding supported the renovation of Las Casitas Park and design of the Basalt Creek linear park design. Grant funding from the state and county supported the extension of the Tualatin River Greenway Trail at Hwy 99. The Parks Planning and Development staff works with and acts as the staff liaison to the Tualatin Parks Advisory Committee.

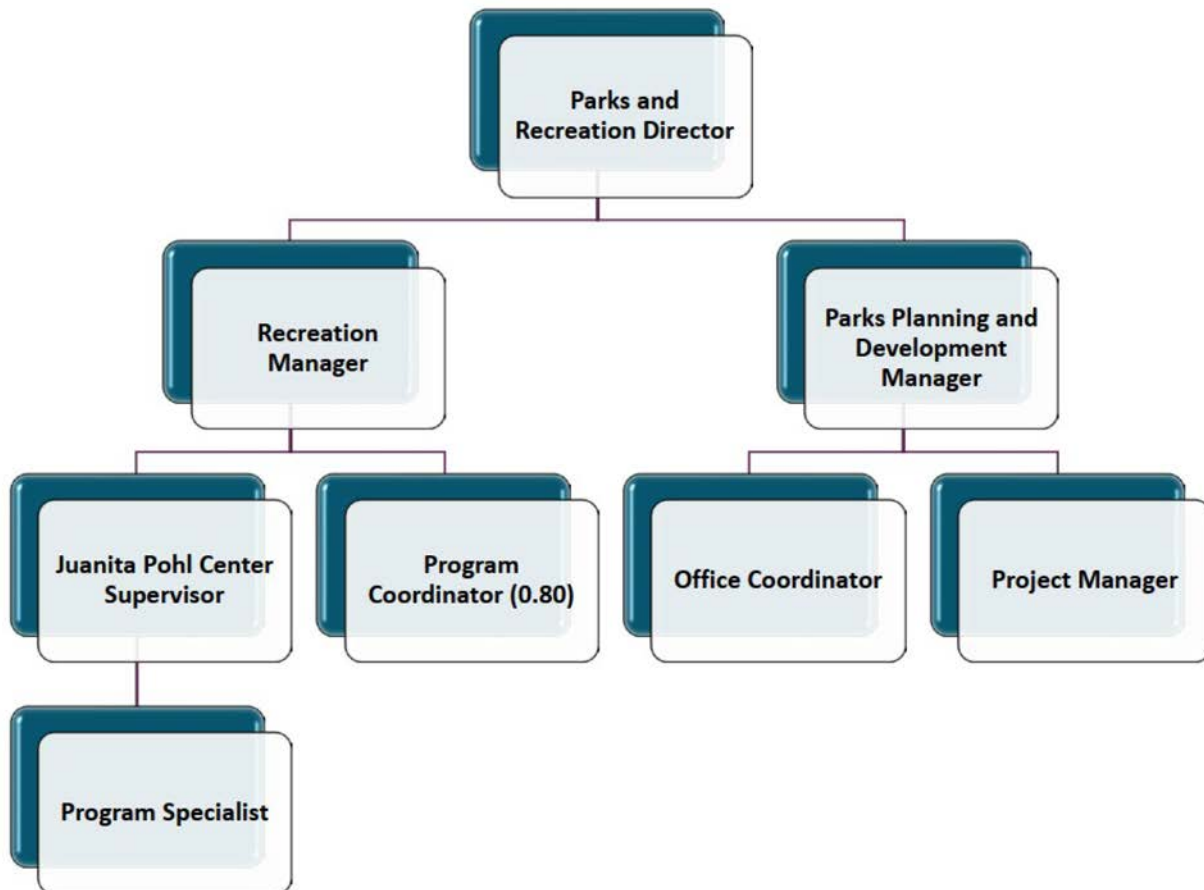
The Recreation division provides general recreation programming, youth development, summer camps, older adult programs, and arts and culture. Recreation staff plan large scale community special events, including the Blender Dash, Concerts in the Parks, ¡Viva Tualatin!, West Coast Giant Pumpkin Regatta, Veterans' Breakfast, Holiday Lights Parades, and Share the Love. We engage with the Tualatin Arts Advisory Committee, Youth Advisory Council, and Juanita Pohl Center Advisory Committees, as well as manage picnic shelter, sports field, and facility reservations.

In FY 2023/2024, over 13,000 people participated in programs at the Juanita Pohl Center. Special events, including the Pumpkin Regatta, continue to grow in popularity. Over 500 youth participated in summer camps, with 53 scholarships provided. The Veterans Plaza Service-Inspired Art Committee selected three sculptures to be installed in April 2025, with the grand opening and dedication on May 26.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Number of participants registered for recreation programs as measured by Community Pass registration statistics	4,353	4,151	4,000	4,200
Number of participant Holiday Lights Parade vehicles as measured by program registration statistics	90	90	90	90
Number of program scholarships offered	74	53	50	60

Objectives for FY 2025/2026

- Completion of Nyberg Creek Trail construction, Little Woodrose access and trail improvements, Riverfront property coordination with Core Area Investment Area plan, Las Casitas construction, and Basalt Creek linear park development.
- Continue to improve equity, safety, and accessibility.
- Continue to engage both within the department and the broader community to inform and connect people to park projects, and consider recreational uses of new parks, trails, and facilities.
- Ensure incorporation of environmentally friendly features that value and protect natural resources, wildlife, and habitats.
- Continue to provide good value for recreation programs, services, and events.
- Conduct a recreation fee assessment to determine cost recovery and plan for future programming.
- Provide outreach through print, social, and in-person engagement to ensure all community members are aware of recreation opportunities.



FY 2025/2026 Personal Services \$1,327,875

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 562,685	\$ 572,313	\$ 620,195	\$ 631,100	\$ 631,100	\$ 721,200
Salaries and Wages-Part Time	63,018	66,205	70,110	90,100	90,100	-
Salaries and Wages-Temporary	128,851	131,078	180,540	180,390	180,390	180,390
Salaries and Wages-Overtime	3,227	6,112	1,430	1,665	1,665	1,665
Benefits-Employee Benefits	14,173	15,620	15,370	15,375	15,375	15,375
Benefits-FICA	56,924	58,473	65,790	68,500	68,500	68,500
Benefits-Pension	172,147	184,717	189,740	217,345	217,345	217,345
Benefits-Insurance	112,085	110,484	112,585	118,400	118,400	118,400
Benefits-Vacation Buy Back	4,288	7,136	-	5,000	5,000	5,000
Benefits-Comp Time Buy Back	766	272	-	-	-	-
Benefits-Paid Leave OR Tax	1,392	3,188	3,490	-	-	-
PERSONAL SERVICES	1,119,556	1,155,598	1,259,250	1,327,875	1,327,875	1,327,875
Office Supplies	3,321	3,274	3,600	3,600	3,600	3,600
Printing & Postage	893	1,077	1,000	1,000	1,000	1,000
Uniforms & Safety Equipment	3,285	2,395	3,250	3,250	3,250	3,250
Medical & Other Testing	281	324	-	-	-	-
Cell Phones	822	683	850	-	-	-
Office Equipment & Furniture	3,799	4,532	3,900	3,900	3,900	3,900
Computer Equip & Software	-	-	-	5,580	5,580	5,580
Donations - Outside Agency	14,100	17,100	14,100	14,100	14,100	14,100
Youth Development	19,027	21,734	35,720	35,720	35,720	35,720
Concerts on The Commons	14,465	28,810	33,250	33,250	33,250	33,250
Arts Program	12,355	5,703	22,500	14,500	14,500	14,500
Special Programs	85,071	77,439	77,900	89,400	89,400	129,400
Recreation Program Expend	20,891	21,672	29,020	29,020	29,020	29,020
Recreation Program Expend-JPC	49,616	51,657	50,110	60,110	60,110	60,110
Consultants	3,738	2,744	5,000	60,000	60,000	60,000
Conferences & Meetings	18,405	12,618	23,600	23,600	23,600	23,600
Membership Dues	2,493	6,706	5,565	5,565	5,565	5,565
Staff Training	50	162	600	600	600	600
Administrative Expense	1,327	4,783	2,930	2,930	2,930	2,930
Advertising - Recruitment	1,561	3,482	-	-	-	-
Advertising - Promotional	27,938	28,097	40,050	35,050	35,050	35,050
Equipment Rental	14,736	22,444	25,510	25,510	25,510	25,510
MATERIALS AND SERVICES	298,174	317,436	378,455	446,685	446,685	486,685

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Equipment & Furnishings	-	-	-	-	23,000	23,000
Fund Projects	243,275	1,171,920	-	-	-	-
CAPITAL OUTLAY	243,275	1,171,920	-	-	23,000	23,000
PARKS AND RECREATION	\$ 1,661,005	\$ 2,644,954	\$ 1,637,705	\$ 1,774,560	\$ 1,797,560	\$ 1,837,560
Full-time Equivalents	6.80	6.80	6.80	7.00	7.00	7.00

Parks Maintenance Division

The Parks Maintenance Division is responsible to maintain, steward, and improve 347 acres of parkland, of this, 165 acres of developed parks that include an array of amenities for public recreational use. These amenities (assets) all require some level of care to maintain and provide safe and welcoming experiences for all who visit. Parks Maintenance uses a systematic approach by developing a Resource Management Plan to guide and forecast current and future maintenance needs. These maintenance needs are performed by a unique blend of staff resources, contractual services, and volunteer projects and programs.

Parks Maintenance also plays a significant role in supporting a menu of Community Events hosted by the Recreation Division as well as community engagement in volunteer opportunities on our park lands. Staff plan, prepare, and execute the logistics to help provide family friendly events and environmental improvements in our forested areas.

Parks Maintenance staff also oversee Street Tree Services (permitting, pruning, removals, and replanting) for the organization. Additional areas of responsibility include all publicly managed roadside plantings (Reverse Frontage and Medians) as well as publicly owned Stormwater Swale Maintenance (99 sites in total).

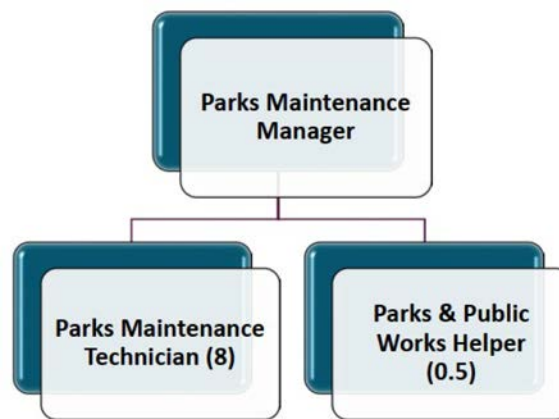
Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Number of community planting events held to help restore natural areas	6	4	4	4
Linear feet of gravel surfaces repaired and/or resurfaced	1,600	1,390	750	750
Operating Expenditures per Acre of managed park land	\$4,982	\$5,210	\$5,210	\$5,210



Tree Pruning

Objectives for FY 2025/2026

- Continue to provide appropriate resources to properly maintain valuable city assets.
- Continue to provide support services to Community Events and Volunteer Programs to engage our community in valuable experiences.
- Adapt and respond to Climate Action Plan recommendations that involve our work.
- Continue to make water quality improvements at the Commons Lake that are environmentally practical and sound.
- Observe and prepare for new Parque Las Casitas and develop a Resource Management Plan to apply.
- Continue to develop and train staff as more than half of our team has less than 5 years of tenure.



FY 2025/2026 Personal Services \$1,234,625



Road Cleanup

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 576,649	\$ 552,609	\$ 595,180	\$ 664,220	\$ 664,220	\$ 664,220
Salaries and Wages-Temporary	84,212	70,303	122,445	115,345	115,345	115,345
Salaries and Wages-Overtime	18,290	23,623	21,000	21,000	21,000	21,000
Salaries and Wages-On-Call	5,388	6,716	5,970	8,585	8,585	8,585
Benefits-Employee Benefits	2,070	3,135	2,195	2,250	2,250	2,250
Benefits-FICA	50,819	49,387	55,950	60,690	60,690	60,690
Benefits-Pension	168,115	166,662	187,065	218,110	218,110	218,110
Benefits-Insurance	123,941	115,880	136,025	144,425	144,425	144,425
Benefits-Vacation Buy Back	1,030	9,173	-	-	-	-
Benefits-Comp Time Buy Back	96	2,141	-	-	-	-
Benefits-Paid Leave OR Tax	1,315	2,720	2,980	-	-	-
PERSONAL SERVICES	1,031,925	1,002,349	1,128,810	1,234,625	1,234,625	1,234,625
Office Supplies	-	263	-	-	-	-
Printing & Postage	52	62	200	200	200	200
Botanical & Chem Supplies	12,041	33,472	32,100	34,100	34,100	34,100
Street Trees	5,143	6,218	7,900	8,400	8,400	8,400
Uniforms & Safety Equipment	6,493	10,053	6,525	7,950	7,950	7,950
Medical & Other Testing	470	1,184	1,200	1,200	1,200	1,200
Cell Phones	5,455	4,830	4,640	-	-	-
Small Tools	5,709	11,131	2,400	-	-	-
Consultants	960	-	2,740	16,040	16,040	16,040
Utilities - City Parks	84,244	83,551	99,945	94,880	94,880	94,880
Conferences & Meetings	445	50	3,300	3,300	3,300	3,300
Membership Dues	881	572	975	975	975	975
Staff Training	7,788	5,884	5,900	5,050	5,050	5,050
Staff/Dept Recognition	-	166	-	-	-	-
Administrative Expense	1,882	1,791	1,250	1,750	1,750	1,750
Advertising - Recruitment	2,444	1,187	-	-	-	-
Grounds & Landscaping	367,627	377,300	399,380	495,660	495,660	495,660
Equipment Rental	4,150	6,796	3,500	3,500	3,500	3,500
Inventory Supplies	11,587	11,757	-	-	-	-
R&M - Equipment	46,476	47,749	54,160	56,160	56,160	56,160
MATERIALS AND SERVICES	563,847	604,016	626,115	729,165	729,165	729,165
Equipment & Furnishings	113,280	45,212	-	-	-	-
R&M - Major Projects	-	-	-	156,550	156,550	156,550

Culture and Recreation

Parks Maintenance

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
CAPITAL OUTLAY	113,280	45,212	-	156,550	156,550	156,550
PARKS MAINTENANCE	<u>\$ 1,709,052</u>	<u>\$ 1,651,577</u>	<u>\$ 1,754,925</u>	<u>\$ 2,120,340</u>	<u>\$ 2,120,340</u>	<u>\$ 2,120,340</u>
Full-time Equivalents	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.50</u>	<u>9.50</u>	<u>9.50</u>

Parks Utility Fee Fund

The Parks Utility Fee collects funds to be used for improvements and replacements of aging infrastructure throughout the parks system. Identified projects are analyzed by Parks and Recreation Staff and the Tualatin Parks and Recreation Advisory Committee on an annual basis. Selected projects are included in the budget for approval by the Budget Committee and finally by City Council upon budget adoption.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Projects in the design, planning and development phase	6	6	8	6
Community members engaged in project planning and development	275	250	300	200
Projects to improve equity, safety, accessibility, sustainability & function	6	6	8	6

Objectives for FY 2025/2026

- Staff's work plan includes park improvements and projects to renovate Little Woodrose Natural Area, playground renovations, restroom improvements, facility surface replacements, and access and accessibility projects.



Atfalati Park

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Printing & Postage	\$ 8,944	\$ 10,365	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Special Programs	-	1,031	3,000	3,000	3,000	3,000
Consultants	-	-	3,000	-	20,000	20,000
MATERIALS AND SERVICES	8,944	11,396	15,000	12,000	32,000	32,000
Projects Professional Svc	13,635	96,407	245,000	175,000	175,000	175,000
Fund Projects	480,615	328,810	1,100,715	885,000	885,000	885,000
CAPITAL OUTLAY	494,250	425,217	1,345,715	1,060,000	1,060,000	1,060,000
Transfers Out - General Fund	69,660	77,180	96,330	135,415	135,415	135,415
Transfers Out - Park Develop	42,450	-	-	-	-	-
Transfers Out - Parks Project	-	-	-	46,260	46,260	46,260
TRANSFERS OUT	112,110	77,180	96,330	181,675	181,675	181,675
Contingency	-	-	218,555	-	163,800	163,800
CONTINGENCY	-	-	218,555	-	163,800	163,800
General Account Reserve	715,929	983,833	71,560	724,825	541,025	541,025
RESERVES AND UNAPPROPRIATED	715,929	983,833	71,560	724,825	541,025	541,025
PARKS UTILITY FEE FUND	\$ 1,331,233	\$ 1,497,626	\$ 1,747,160	\$ 1,978,500	\$ 1,978,500	\$ 1,978,500

Park Development Fund

Park Planning and Development team's mission is to provide quality oversight of parks and recreation planning, stewardship and development, of community gathering places through the City through an inclusive collaborative community engagement approach and dedicated to environmental preservation and sustainable practices.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Facility renovation projects to keep community gathering places vibrant and accessible	5	5	3	2
Number of community members engaged in planning processes for park planning and development	970	175	200	750
Grant funding for park and trail projects to meet Tualatin 2030 Vision initiatives	3	3	2	2

Objectives for FY 2025/2026

- Parks system expansion using Park System Development Charges current focus is on the growing Basalt Creek area. As community members occupy Basalt Creek for residential and employment purposes the planning and community engagement will begin for 17 acres of City parkland. Continuation of trail planning, development and construction is included.



Atfalati Park Play Equipment

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Office Supplies	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Printing & Postage	475	-	2,000	2,000	2,000	2,000
Consultants	-	300	223,500	250,000	250,000	250,000
MATERIALS AND SERVICES	475	300	227,500	254,000	254,000	254,000
Land Acquisition	497,986	19,771	-	-	-	-
Feasibility Studies	26,285	-	-	-	-	-
Projects Professional Svc	-	60,000	250,000	150,000	150,000	150,000
Projects Construction	784,585	50,174	250,000	-	-	-
CAPITAL OUTLAY	1,308,856	129,945	500,000	150,000	150,000	150,000
Transfers Out - General Fund	95,380	74,450	53,170	25,110	25,110	25,110
Transfers Out - Building	-	37,035	103,260	28,480	28,480	28,480
Transfers Out - Parks Project	-	-	-	22,785	22,785	22,785
TRANSFERS OUT	95,380	111,485	156,430	76,375	76,375	76,375
Contingency	-	-	-	72,055	72,055	72,055
CONTINGENCY	-	-	-	72,055	72,055	72,055
Future Years Projects	2,018,741	3,933,857	3,653,090	5,888,200	5,888,200	5,888,200
RESERVES AND UNAPPROPRIATED	2,018,741	3,933,857	3,653,090	5,888,200	5,888,200	5,888,200
PARK DEVELOPMENT FUND	\$ 3,423,452	\$ 4,175,587	\$ 4,537,020	\$ 6,440,630	\$ 6,440,630	\$ 6,440,630

Parks Project Fund

Tualatin voters approved a \$25 million Parks General Obligation Bond in November 2022. The Parks Bond purpose and stated projects include: trail connections, new river access, athletic fields, upgrades, natural areas, and play equipment. The City sold the first \$15 million in 2023, with the remaining \$10 million projected to be sold in 2026.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Projects to improve equity, safety, and accessibility.	N/A	7	4	3
Community engagement to inform and connect community members to park projects.	N/A	50	4	1,200
Projects that are environmentally friendly that values and protects natural resources, inhabitants, and the habitat.	N/A	7	4	3

Objectives for FY 2025/2026

- Construction of the Nyberg Creek trail between 65th Avenue and Interstate 5 with a connection to Sagert Street.
- Field improvement planning process to determine investment improvements at schools and parks with community youth sports involvement.
- Determine schedule for riverfront property planning adjacent to Tualatin Community Park while connecting and integrating the Core Area Reinvestment Area plan.



Veterans Plaza

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ -	\$ 64,625	\$ 89,675	\$ 94,965	\$ 94,965	\$ 94,965
Benefits-Employee Benefits	-	1,270	360	360	360	360
Benefits-FICA	-	4,825	6,690	7,080	7,080	7,080
Benefits-WC Insurance & Tax	-	93	80	85	85	85
Benefits-Pension	-	1,356	24,600	28,355	28,355	28,355
Benefits-Insurance	-	14,367	20,100	21,830	21,830	21,830
Benefits-TriMet Excise Tax	-	528	720	765	765	765
Benefits-Vacation Buy Back	-	531	-	-	-	-
Benefits-Paid Leave OR Tax	-	261	360	-	-	-
PERSONAL SERVICES	-	87,856	142,585	153,440	153,440	153,440
Consultants	-	-	-	1,000	1,000	1,000
Bank Fees	-	-	3,000	-	-	-
MATERIALS AND SERVICES	-	-	3,000	1,000	1,000	1,000
Land Acquisition	2,450,578	30,163	1,000,000	-	-	-
Projects Construction	93	-	-	-	-	-
Fund Projects	157,008	3,680,698	9,000,000	3,500,000	3,500,000	3,500,000
CAPITAL OUTLAY	2,607,679	3,710,861	10,000,000	3,500,000	3,500,000	3,500,000
Issuance Costs	169,743	-	-	-	-	-
DEBT SERVICE	169,743	-	-	-	-	-
Transfers Out - General Fund	-	124,270	280,060	325,495	325,495	325,495
TRANSFERS OUT	-	124,270	280,060	325,495	325,495	325,495
Contingency	-	-	-	596,990	596,990	596,990
CONTINGENCY	-	-	-	596,990	596,990	596,990
Future Years Projects	14,691,223	11,501,648	-	-	-	-
Capital Reserve	-	-	3,483,920	3,422,115	3,422,115	3,422,115
RESERVES AND UNAPPROPRIATED	14,691,223	11,501,648	3,483,920	3,422,115	3,422,115	3,422,115
PARKS PROJECT FUND	\$ 17,468,645	\$ 15,424,635	\$ 13,909,565	\$ 7,999,040	\$ 7,999,040	\$ 7,999,040
Full-time Equivalents	-	1.00	1.00	1.00	1.00	1.00

Public Safety

Manages and promotes safety in partnership with the community, understanding that individual prosperity depends on community safety.

Police



Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 7,705,903	\$ 8,429,195	\$ 8,851,195	\$ 9,315,705	\$ 9,315,705	\$ 9,315,705
Materials and Services	1,058,463	984,716	1,177,065	993,240	1,067,215	1,067,215
Capital Outlay	151,212	-	106,000	200,000	200,000	200,000
Total Requirements	\$ 8,915,578	\$ 9,413,911	\$ 10,134,260	\$ 10,508,945	\$ 10,582,920	\$ 10,582,920

Police Department

The Tualatin Police Department is dedicated to ensuring safety and delivering exceptional service to the community. This commitment is reflected in proactive crime prevention, community engagement, and swift incident resolution to protect residents, businesses, and visitors. The department values its partnership with the community, providing professional and compassionate service while actively seeking feedback. Operating 24/7, the department is always ready to respond.

The Patrol Division consists of four Patrol Sergeants and twenty-three Patrol Officers. Officers respond to both emergency and non-emergency calls, investigate criminal and traffic violations, and take enforcement action when necessary. In addition to responding to calls, they conduct proactive patrols, serving as a visible deterrent to crime throughout the city. The division also includes K-9 Officers and a Mental Health Response Team Officer, enhancing specialized response capabilities.

The Services Division oversees investigations, traffic enforcement, records management, community services, and school resource programs. It is comprised of two Sergeants, six Officers, and one Community Services Officer. The Investigations Unit handles major criminal investigations. School Resource Officers (SROs) educate students on topics such as criminal justice, bullying, internet safety, and drug and alcohol awareness. The Traffic Unit investigates traffic-related incidents citywide. The Community Services Officer addresses ordinance violations and livability concerns. The Records Unit, consisting of a Supervisor, three Records Technicians, and a Property/Evidence Technician, is responsible for managing and maintaining all department reports.

The Administrative Division includes the Chief of Police, two Captains, an Office Coordinator, and a Program Coordinator, all of whom oversee the department's daily operations. The Chief of Police administers the overall operations of the Police Department. The Patrol Captain supervises the Patrol Sergeants, manages patrol operations, and oversees equipment, including the department's Body-Worn Camera System. The Services Division Captain oversees the Investigations Sergeant, Community Services Sergeant, and Records Supervisor, while also managing department training. The Office Coordinator provides administrative support and serves as the department's liaison with various groups. The Program Coordinator handles department accreditation, manages grants, and assists with public information efforts.

The department is committed to ongoing training in use of force, ethics, mental health response, and equity, all of which are required for officer certification.

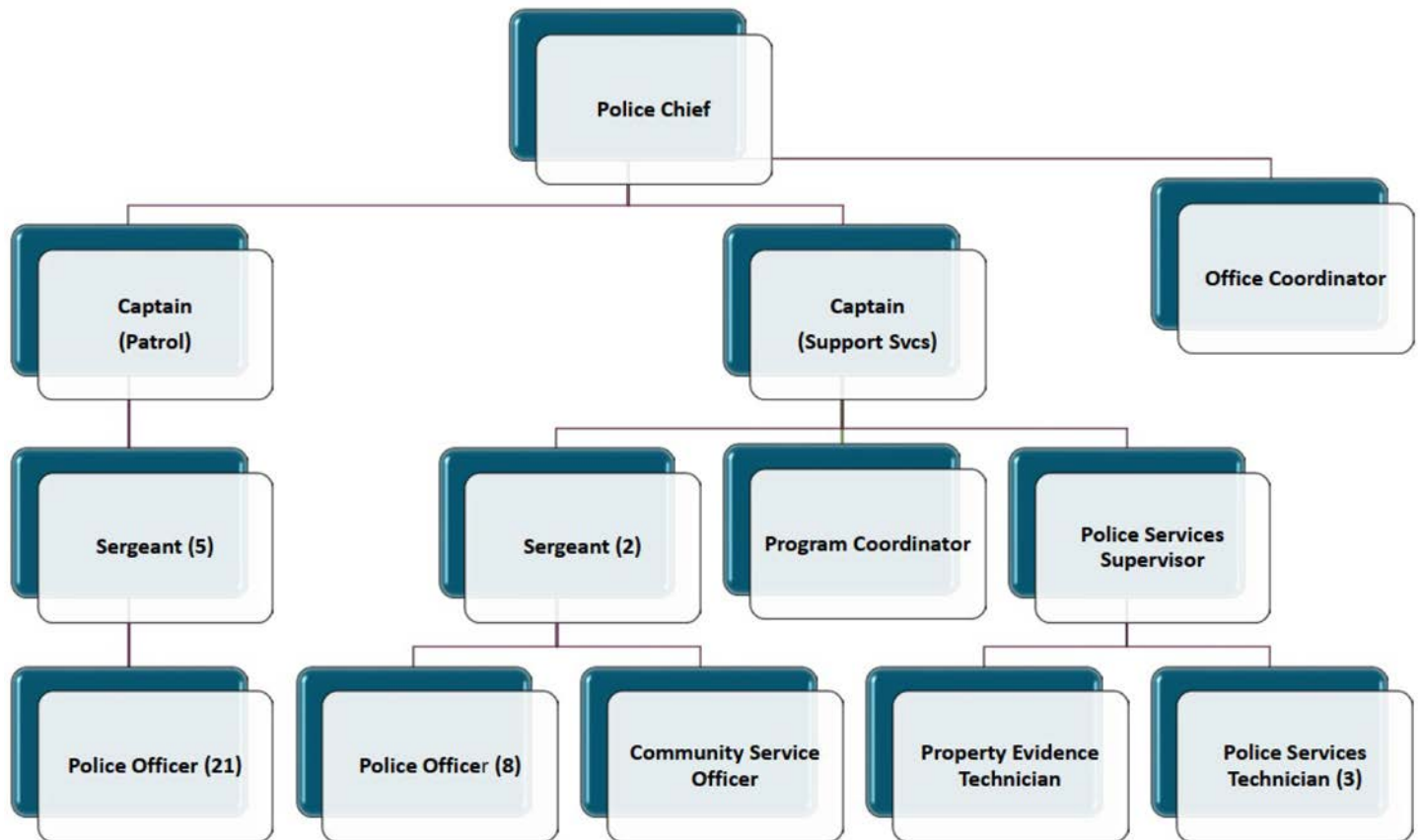
As key priorities and initiatives, the department focuses on: community-centered policing, innovative approaches to modern law enforcement, continuous training and professional development, fostering an inclusive culture both internally and externally, and enhancing the overall quality of life for all residents.

FY 2024/2025 saw the department accomplish a number of critical projects. The department launched a UAS Drone Program to assist with investigations, evidence collection, and large-scale event monitoring. The department also began updating the department’s outdated electronic citation software to a more modern and efficient system. The team secured funding, through partnerships with local donors and the Tualatin Community Police Foundation, to establish the department’s first-ever Patrol K-9 Team. Department strengthened community relationships by participating in events such as Blender Dash, Viva Tualatin, and the West Coast Giant Pumpkin Regatta. The department sponsored engagement programs, including Shop with a Cop, Police Summer Camp, and the Adopt-a-Family Program, fostering trust and connection within the community.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Crimes Against Person (calendar year)	275	276	< 225	<225
Crimes Against Property (calendar year)	1,553	1,139	< 1,750	<1,000
Societal Crimes (calendar year)	187	270	< 300	300

Objectives for FY 2025/2026

- Recruit & Retain Top Talent: Implement innovative strategies to attract and retain high-quality officers in response to retirements and turnover.
- Expand Wellness Programs: Enhance officer wellness by improving access to fitness equipment and health programs.
- Strengthen Community Engagement: Increase participation in neighborhood events and deepen relationships with local groups and Community Involvement Organizations (CIOs).
- Trauma-Informed Care: Complete training for Department, City staff, and Council in Trauma-Informed Practices.
- Residential Parking Permit Ordinance: In-depth work with City staff to re-work a functional Residential Parking Permit Zone program that makes sense for the Community and City Staff.
- The Tualatin Police Department remains dedicated to its mission of protecting and serving the community with professionalism, integrity, and a commitment to excellence.



FY 2025/2026 Personal Services \$9,315,705



Officer Tony

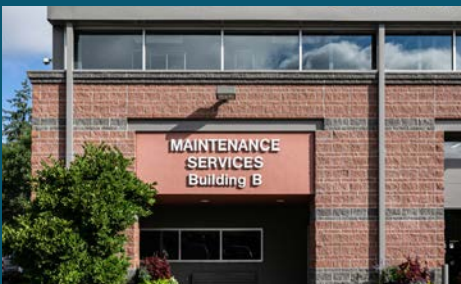
Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 4,417,397	\$ 4,767,985	\$ 5,053,050	\$ 5,293,235	\$ 5,293,235	\$ 5,293,235
Salaries and Wages-Temporary	13,820	18,535	14,470	13,980	13,980	13,980
Salaries and Wages-Overtime	236,259	313,027	250,000	250,000	250,000	250,000
Benefits-Employee Benefits	22,534	26,934	26,470	27,750	27,750	27,750
Benefits-FICA	360,216	393,990	412,570	431,720	431,720	431,720
Benefits-Pension	1,459,174	1,628,664	1,747,265	1,976,185	1,976,185	1,976,185
Benefits-Insurance	1,022,900	1,084,421	1,164,570	1,185,025	1,185,025	1,185,025
Benefits-Vacation Buy Back	31,938	32,945	55,000	15,000	15,000	15,000
Benefits-Comp Time Buy Back	1,058	3,060	-	-	-	-
Benefits-Holiday Buy Back	88,232	96,601	65,000	80,000	80,000	80,000
ORPAT-Fitness Incentive	40,290	39,525	41,055	40,800	40,800	40,800
Benefits-Paid Leave OR Tax	9,877	20,874	21,745	-	-	-
PORAC-Legal Defense Fund	2,208	2,634	-	2,010	2,010	2,010
PERSONAL SERVICES	7,705,903	8,429,195	8,851,195	9,315,705	9,315,705	9,315,705
Office Supplies	10,885	10,489	12,000	12,000	12,000	12,000
Printing & Postage	6,392	6,875	7,000	7,000	7,000	7,000
Energy Supplies	4,012	3,024	5,000	5,000	5,000	5,000
Evidence & Investigation	6,994	8,554	7,000	7,000	7,000	7,000
Canine Program	-	-	-	7,500	7,500	7,500
Uniforms & Safety Equipment	132,217	138,893	140,000	60,285	60,285	60,285
Medical & Other Testing	32,731	4,252	7,500	7,500	7,500	7,500
Ammun & Defense Equip	56,066	49,740	55,000	55,000	55,000	55,000
Cell Phones	22,059	23,736	20,000	-	-	-
Network/Online	20,830	20,579	17,400	-	-	-
Office Equipment & Furniture	4,873	2,819	6,000	6,000	6,000	6,000
Computer Equip & Software	3,060	2,596	4,000	4,000	4,000	4,000
Minor Vehicle Equipment	5,115	6,322	5,000	5,000	5,000	5,000
HEROES Program	8,119	11,287	12,000	12,000	12,000	12,000
Special Investigative Fund	5,656	6,033	6,000	6,000	6,000	6,000
Community Engagement Supplies	6,986	8,661	10,000	10,000	10,000	10,000
Consultants	107,460	27,244	25,000	-	-	-
Conferences & Meetings	10,452	7,532	10,000	10,000	10,000	10,000
Membership Dues	5,004	9,075	7,000	8,000	8,000	8,000
Publication, Rpt, Ref Matl	281	564	1,000	1,000	1,000	1,000
Staff Training	49,279	58,456	189,950	85,000	158,975	158,975
Staff/Dept Recognition	4,366	4,838	5,500	6,000	6,000	6,000

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Account Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Administrative Expense	5,921	4,162	5,500	6,000	6,000	6,000
Advertising - Recruitment	6,898	8,785	10,000	10,000	10,000	10,000
Contract Services	532,302	545,348	597,965	651,705	651,705	651,705
Inventory Supplies	838	248	1,500	1,500	1,500	1,500
R&M - Equipment	9,667	14,604	9,750	9,750	9,750	9,750
MATERIALS AND SERVICES	1,058,463	984,716	1,177,065	993,240	1,067,215	1,067,215
Equipment & Furnishings	151,212	-	106,000	-	-	-
R&M - Major Projects	-	-	-	200,000	200,000	200,000
CAPITAL OUTLAY	151,212	-	106,000	200,000	200,000	200,000
POLICE	\$ 8,915,578	\$ 9,413,911	\$ 10,134,260	\$ 10,508,945	\$ 10,582,920	\$ 10,582,920
Full-time Equivalents	46.00	47.00	47.00	47.00	47.00	47.00

Public Works

Provides critical community infrastructure including water, sewer, stormwater, and transportation through operations, and maintenance, as well as promoting environmental stewardship, water quality, and transportation safety.

Maintenance Services



Vehicle Replacement

Water



Sewer

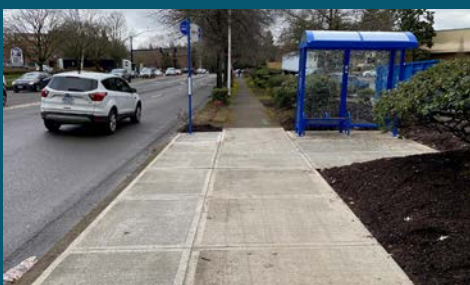


Stormwater

Streets



Transportation Projects



Core Area Parking District

Tualatin City Services Building



Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 2,882,717	\$ 2,841,898	\$ 3,234,820	\$ 3,331,485	\$ 3,346,965	\$ 3,346,965
Materials and Services	18,987,277	10,294,924	10,105,555	11,621,045	11,621,045	11,621,045
Capital Outlay	9,585,768	13,829,684	12,551,700	18,353,770	18,560,925	18,560,925
Transfers Out	6,756,889	6,994,377	7,933,090	11,418,835	11,418,835	11,418,835
Contingency	-	-	15,656,085	17,488,395	17,508,715	17,508,715
Reserves and Unappropriated	53,384,834	50,648,481	35,192,375	34,684,480	34,648,680	34,648,680
Total Requirements	\$ 91,597,485	\$ 84,609,364	\$ 84,673,625	\$ 96,898,010	\$ 97,105,165	\$ 97,105,165

Maintenance Services Division

The Maintenance Services Division supports City of Tualatin operations and serves internal customers in other divisions and departments by providing professional and proactive management of equipment, facilities, and fleet vehicles. Maintenance Services is a small team but has tremendous technical knowledge. Collectively, the group has over 65 years of experience with the City of Tualatin. The crew services and maintains equipment assets, 36 buildings/structures, and 29 parking lots.

The Facilities team addresses ad hoc maintenance and repair needs, preventive maintenance, building upgrades, and construction projects, either directly or through contractors. This includes mechanical, electrical, plumbing, carpentry, painting, custodial, and other services.

The City's Fleet consists of rolling vehicles (ex: police patrol cars, other motor vehicles, backhoes, dump truck), 18 trailers, and over 130 pieces of equipment used by maintenance and utility crews. The Fleet team handles vehicle purchasing and up-fitting, preventative inspections and maintenance, and repair work.

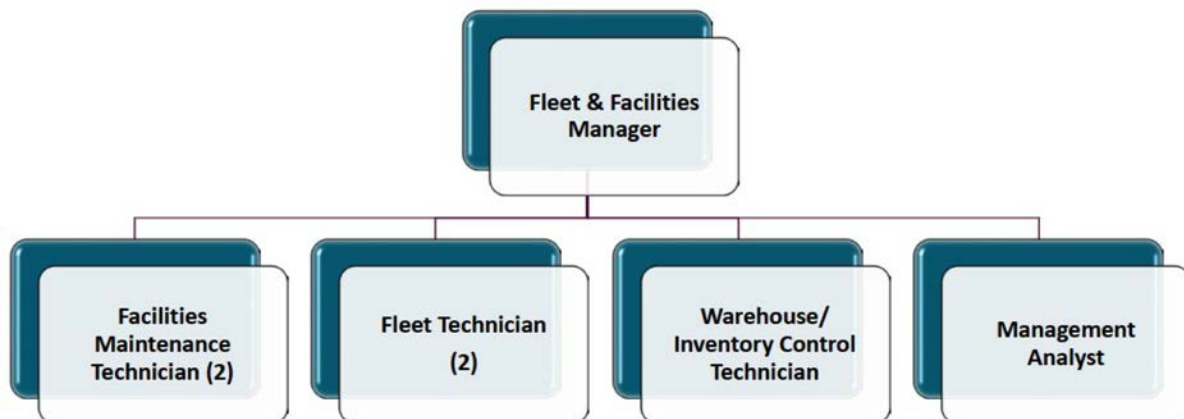
The division's Warehouse Technician is responsible for supply and equipment acquisition, purchasing, coding and routing invoices for payment, and dispositioning old equipment. During fiscal year 2025 through February, the Warehouse Technician processed approximately 1,000 invoices for purchases and 20 surplus transactions through Govdeals.

The Maintenance Services Division supports Tualatin's Emergency Preparedness in partnership with other internal subject-matter experts. Collaboratively, the team develops and updates plans, coordinates with other agencies, and supports the Community Emergency Response Team (CERT). The division also administers the city's solid waste and recycling franchise with Republic Services. Coordination ensures that trash hauling, recycling, and composting programs are carried out effectively within the community.

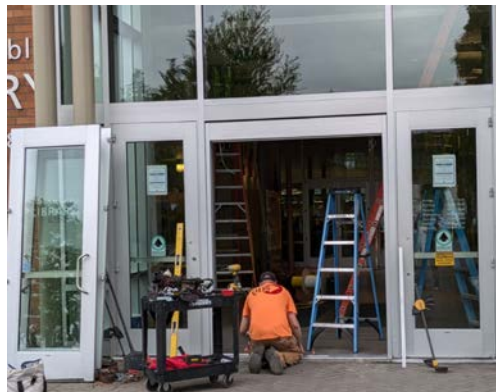
Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Customer Satisfaction: Percentage of respondents who rate customer service as "excellent"	N/A	N/A	90%	90%
Timeliness: Percentage of maintenance requests that are acknowledged and responded to the same business day	N/A	N/A	95%	95%
Efficiency: Percentage of routine service/repair requests that are successfully resolved in less than 5 business days	N/A	N/A	90%	90%
Accuracy/Quality: Percentage of service or repair tasks completed with no defects in workmanship	N/A	N/A	98%	98%

Objectives for FY 2025/2026

- Provide timely, cost-effective, and high-quality customer service for all internal customers to ensure essential facilities, vehicles, supplies, and equipment are available and optimally functional for the rest of the city.
- Timely address and resolve emergent, unplanned, and non-routine vehicle and facility service and repair needs.
- Continue to support and implement climate action and sustainability goals in Maintenance Services operations. This includes participation in the Strategic Energy Management program and other related initiatives to reduce energy, resource consumption, and waste.
- Wherever possible, support local businesses and vendors in purchasing supplies and completing contract work.
- Stay within budget, promote efficient spending, and provide successful project management. Look at projects and tasks with a lens of continuous improvement. Complete capital projects successfully, including HVAC replacements, property renovations, ADA initiatives, parking lot improvements, and more.



FY 2025/2026 Personal Services \$1,010,510



Replace Library Doors

Public Works

Maintenance Services

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 489,823	\$ 534,474	\$ 589,890	\$ 604,200	\$ 604,200	\$ 604,200
Salaries and Wages-Temporary	-	-	-	9,280	9,280	9,280
Salaries and Wages-Overtime	3,691	6,472	2,500	6,000	6,000	6,000
Salaries and Wages-On-Call	727	562	-	-	-	-
Benefits-Employee Benefits	1,572	2,899	2,535	2,995	2,995	2,995
Benefits-FICA	38,675	41,143	44,295	46,190	46,190	46,190
Benefits-Pension	141,396	158,668	174,420	193,190	193,190	193,190
Benefits-Insurance	111,307	116,719	127,680	148,655	148,655	148,655
Benefits-Vacation Buy Back	8,343	-	-	-	-	-
Benefits-Comp Time Buy Back	3,662	1,324	-	-	-	-
Benefits-Paid Leave OR Tax	899	2,208	2,370	-	-	-
PERSONAL SERVICES	800,095	864,469	943,690	1,010,510	1,010,510	1,010,510
Office Supplies	-	186	300	-	-	-
Printing & Postage	52	6,022	3,000	2,000	2,000	2,000
Inventory Adjustment	7,808	645	1,000	1,000	1,000	1,000
Uniforms & Safety Equipment	4,222	4,236	6,000	6,125	6,125	6,125
Safety/Risk Mgmt Program	11,000	12,254	16,500	16,500	16,500	16,500
Cell Phones	2,006	2,087	1,720	100	100	100
Fuel	151,962	122,267	172,500	160,500	160,500	160,500
Small Tools	12,934	4,526	3,300	8,650	8,650	8,650
Office Equipment & Furniture	-	-	1,200	-	-	-
Drop Box Hauling	4,003	5,150	10,580	13,535	13,535	13,535
Utilities - City Center	70,475	70,747	82,050	83,300	83,300	83,300
Utilities - Operations	35,721	37,354	41,200	47,250	47,250	47,250
Utilities - Police	60,096	53,786	65,300	69,240	69,240	69,240
Utilities - Park & Rec	12,226	11,241	12,300	13,125	13,125	13,125
Utilities - Van Raden Ctr	7,706	7,714	8,800	9,400	9,400	9,400
Utilities - Lafky House	3,063	3,150	3,600	3,850	3,850	3,850
Utilities - Pohl Center	16,123	17,342	20,150	21,400	21,400	21,400
Utilities - Park Building	34,222	34,774	45,700	49,250	49,250	49,250
Utilities - Brown's Ferry	4,180	4,456	5,200	5,550	5,550	5,550
Utilities - Heritage Ctr	5,750	6,742	8,700	9,175	9,175	9,175
Conferences & Meetings	21	1,195	4,450	2,450	2,450	2,450
Membership Dues	1,827	2,126	2,500	1,600	1,600	1,600
Staff Training	2,980	1,278	3,900	2,900	2,900	2,900
Staff/Dept Recognition	12	-	-	-	-	-

Public Works

Maintenance Services

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Administrative Expense	1,014	422	500	500	500	500
Advertising - Recruitment	3,511	1,183	-	-	-	-
Contr R&M - Building	203,693	157,707	162,600	188,770	188,770	188,770
Contr R&M - Systems	-	4,300	-	-	-	-
Contr R&M Non-Routine Project	27,059	24,369	30,000	30,000	30,000	30,000
Contr R&M - Fleet	35,350	54,507	70,000	71,625	71,625	71,625
Building Cleaning	236,220	254,027	267,400	274,125	274,125	274,125
Equipment Rental	-	-	500	500	500	500
Inventory Supplies	34,097	34,874	41,600	42,625	42,625	42,625
R&M - City Facilities	-	-	-	29,650	29,650	29,650
R&M - City Center	8,307	5,960	7,400	-	-	-
R&M - Operations	3,470	2,668	2,650	-	-	-
R&M - Police	4,845	1,321	2,750	-	-	-
R&M - Park & Rec	660	1,083	1,000	-	-	-
R&M - Van Raden Ctr	7	189	650	-	-	-
R&M - Lafky House	(138)	154	350	-	-	-
R&M - Pohl Center	1,283	5,434	2,540	-	-	-
R&M - Park Buildings	3,335	10,491	10,300	-	-	-
R&M - Brown's Ferry	2,348	162	1,000	-	-	-
R&M - Heritage Ctr	136	35	500	-	-	-
R&M - VanRijn House	466	-	500	-	-	-
R&M - Vehicles	28,705	57,434	62,650	63,750	63,750	63,750
Vehicle Replacement Expense	427,375	427,375	427,375	332,800	332,800	332,800
R&M - Equipment	24,940	5,005	8,700	8,800	8,800	8,800
MATERIALS AND SERVICES	1,495,072	1,457,978	1,620,915	1,570,045	1,570,045	1,570,045
Equipment & Furnishings	105,329	7,578	10,000	-	-	-
R&M - Major Projects	-	445,047	892,500	1,697,360	1,784,515	1,784,515
CAPITAL OUTLAY	105,329	452,625	902,500	1,697,360	1,784,515	1,784,515
MAINTENANCE SERVICES	\$ 2,400,496	\$ 2,775,072	\$ 3,467,105	\$ 4,277,915	\$ 4,365,070	\$ 4,365,070
Full-time Equivalents	7.00	7.00	7.00	7.00	7.00	7.00

Vehicle Replacement Fund

The Vehicle Replacement Fund was created to centralize the purchase of vehicles citywide. Vehicles already in service will be “depreciated” over their useful lives, with the annual depreciation amount transferred into the replacement fund. At the end of the asset’s useful life, funds will have been accumulated to purchase the replacement vehicle.

*Fleet Repairs*

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Small Tools	\$ -	\$ -	\$ 11,200	\$ 16,700	\$ 16,700	\$ 16,700
MATERIALS AND SERVICES	-	-	11,200	16,700	16,700	16,700
Equipment & Furnishings	106,040	624,045	279,200	593,865	593,865	593,865
CAPITAL OUTLAY	106,040	624,045	279,200	593,865	593,865	593,865
Capital Reserve	1,917,995	2,219,682	2,710,950	3,033,750	3,033,750	3,033,750
RESERVES AND UNAPPROPRIATED	1,917,995	2,219,682	2,710,950	3,033,750	3,033,750	3,033,750
VEHICLE REPLACEMENT FUND	\$ 2,024,035	\$ 2,843,727	\$ 3,001,350	\$ 3,644,315	\$ 3,644,315	\$ 3,644,315

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 964,859	\$ 868,639	\$ 1,081,990	\$ 1,052,045	\$ 1,067,525	\$ 1,067,525
Materials and Services	3,712,733	4,407,605	4,832,515	4,999,075	4,999,075	4,999,075
Capital Outlay	1,011,981	2,640,027	3,780,000	8,885,585	8,885,585	8,885,585
Transfers Out	2,297,670	2,294,879	3,259,510	6,171,365	6,171,365	6,171,365
Contingency	-	-	1,729,435	2,582,265	2,584,585	2,584,585
Reserves and Unappropriated	12,915,310	13,907,868	12,037,535	10,525,260	10,507,460	10,507,460
Total Requirements	\$ 20,902,553	\$ 24,119,018	\$ 26,720,985	\$ 34,215,595	\$ 34,215,595	\$ 34,215,595

Water Operating Fund

This year, the Water Division made significant strides in our infrastructure, system efficiency, and resiliency throughout the community all while making sure we provide safe drinking water to our customers. This fund pays for the regular inspection, operation, and maintenance of our network which includes: 115+ miles of pipe, 6 reservoirs containing 14 million gallons of water, an Aquifer Storage & Recovery Well (ASR) containing 100+ million gallons, 1,120 fire hydrants, 3,700 valves, and 7,320 service lines and meters, 61 3"-inch or great commercial meters, and 5,705 backflow devices. To assure the highest water quality to our community, the City collects and tests over 500 water samples annually within the system to ensure our drinking water meets or exceeds all state and federal requirements. This is a lot to take on for our water division that delivers an average of 4.8 million gallons of water a day to our dear City of Tualatin.

Routine tasks such as water sampling, inspections, responding to customer requests, and flushing lines still needed to be addressed along with those infamous after-hour emergencies. However, the Water Division also completed the comprehensive Water System Survey which Tualatin gladly received the highest score possible on. Staff also collaborated closely with the Engineering Department on multiple capital improvement and private development projects. Another major milestone was the completion of our Lead Service Line Inventory Program, demonstrating our commitment to public health and safety. Additionally, the installation of a new SCADA program began in mid-January with goals of completion by May. This will enhance our ability to monitor and manage system performance in real-time and provide huge improvements in system security.

In conclusion, this past year has been marked by notable achievements and significant progress across all facets of our Water Division. Through our collective efforts with Engineering and respective consultants we've strengthened our foundation, expanded our capabilities, and positioned ourselves for continued success in fulfilling our mission of providing safe, reliable, and sustainable drinking water to our community.

Highlights:

SCADA Program Project: After 2+ years of strategic planning, design, and purchasing, the installation of the new SCADA software and hardware system began in mid-January of 2025 with the goal of completion by May of 2025. This robust and resilient system will function much more efficiently and provide real time data that's critical for security, monitoring and planning to name a few.

Lead Service Line Inventory Program: Conducted over 1,000 inspections to enhance the accuracy and compliance of our lead service line inventory, reinforcing our commitment to safe drinking water. In addition to confirming that Tualatin had no lead service lines, staff used this as an opportunity to update/edit data such as location, size, and type of service lines in our GIS database.

Sanitary Survey: Tualatin received the highest score possible, "Outstanding" from its Sanitary Survey inspection from OHA. This survey is an on-site review and inspection of the water systems facilities, system, procedures and manuals to name of few. The purpose of this is to make sure Tualatin provides safe drinking water to its customers.

Infrastructure Coordination: Collaborated with the Engineering Department on key infrastructure projects, including:

Martinazzi Water Line: Enhancing water distribution reliability.

Tualatin-Sherwood Water Line: Support/coordinate with local utilities on extending service lines to accommodate road widening and seismically upgrade 400’ ft of transmission line.

Autumn Sunrise Development & Water Lines: Expanding service to new developments.

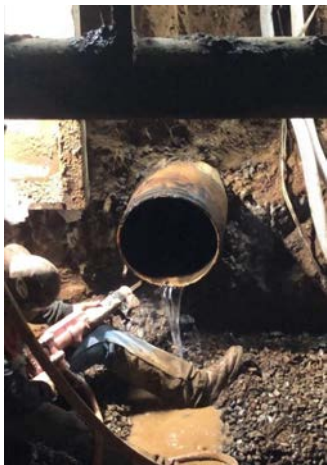
New B-Level Reservoir & Pump Station: Project provides added storage and resiliency to Tualatin’s system and in particular the development of the SW corridor.

In-Pipe Power Generation Project: Continued planning provided additional grant funding from various sources to lower project costs and shorten the return on investment upon installation.

Unregulated Contaminant Monitoring Rule (UCMR5) Testing: Tualatin completed its 5th round of testing for unregulated contaminants in drinking water as required by the EPA. Tests showed no exceedances to ensure our drinking water is safe for future generations.

Norwood On-Site Generator: Continued design is at 90% with the goal of completion and being fully operational by the end of FY 2025/2026.

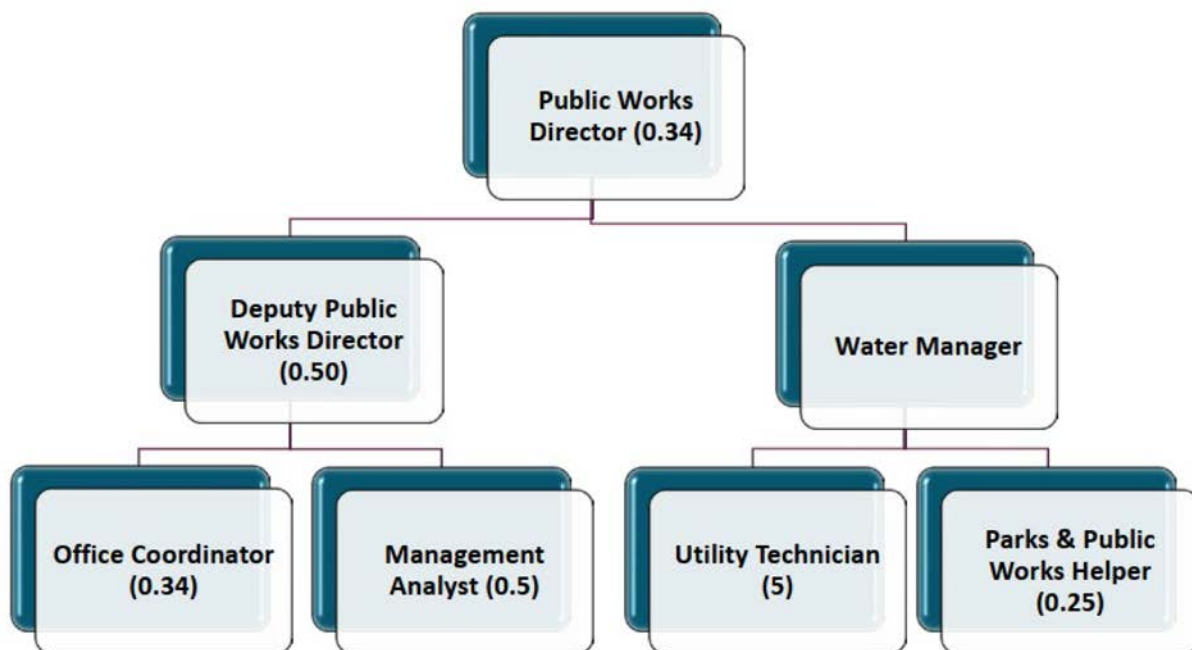
Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Non-revenue water as a percentage of total water use	4.6%	7.9%	< 10.0%	< 10.0%
Number of regulatory violations	0	0	0	0



16" Water Connection

Objectives for FY 2025/2026

- SCADA Program Implementation: This new, robust system will allow us to monitor and control our system much more efficiently compared to the old, antiquated software.
- Norwood On-Site Generator: Along with a new Automatic Transfer Switch, this will increase resiliency in B to C-Level pumping in power outage events.
- On-Boarding New Staff: With new hires expected in the water department, training and investing in new staff will be critical in continuing the high standard it takes to operate and maintain our critical resources and infrastructure.
- Continue Regional Collaboration: Maintain and continue collaboration with regional water suppliers to strengthen our resiliency and network for planning and emergency response.
- Perform Reservoir Tank Inspections: Dive inspections will be completed to evaluate internal conditions of our water reservoir tanks.
- Continue support with Engineering Department: This includes various CIP projects and private developments.
- ASR Rehab & Operation: Repair of the turbine pump at the ASR site along with the rehab of the well in order to maintain peak performance. In addition, the City will work with its consultant to determine how best to operate the ASR in relation to the new Portland contract.



FY 2025/2026 Personal Services \$1,067,525

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 586,594	\$ 519,891	\$ 634,300	\$ 656,065	\$ 656,065	\$ 656,065
Salaries and Wages-Temporary	-	-	15,445	-	-	-
Salaries and Wages-Overtime	13,985	14,282	12,000	3,000	15,000	15,000
Salaries and Wages-On-Call	5,595	8,712	14,045	9,830	9,830	9,830
Benefits-Employee Benefits	5,684	6,078	5,305	4,920	4,920	4,920
Benefits-FICA	45,001	41,409	50,335	50,225	50,920	50,920
Benefits-WC Insurance & Tax	7,189	8,488	8,890	9,155	9,155	9,155
Benefits-Pension	152,385	143,179	171,625	188,390	191,075	191,075
Benefits-Insurance	140,363	112,840	161,915	125,085	125,085	125,085
Benefits-TriMet Excise Tax	4,795	4,608	5,430	5,375	5,475	5,475
Benefits-Vacation Buy Back	-	5,728	-	-	-	-
Benefits-Comp Time Buy Back	2,033	1,144	-	-	-	-
Benefits-Paid Leave OR Tax	1,235	2,279	2,700	-	-	-
PERSONAL SERVICES	964,859	868,638	1,081,990	1,052,045	1,067,525	1,067,525
Office Supplies	40	7	-	-	-	-
Printing & Postage	15,080	15,313	17,875	17,875	17,875	17,875
Water Conservation	1,270	158	3,000	3,000	3,000	3,000
Water Purchases - For Tualatin	2,839,129	3,416,434	3,561,975	3,789,940	3,789,940	3,789,940
Hydrant Meters	20,127	-	15,000	7,000	7,000	7,000
Uniforms & Safety Equipment	4,174	2,738	5,660	5,760	5,760	5,760
Medical & Other Testing	-	556	-	-	-	-
Cell Phones	1,954	1,849	2,495	1,000	1,000	1,000
Network/Online	8,334	7,169	14,840	16,600	16,600	16,600
Small Tools	5,688	3,498	4,200	4,200	4,200	4,200
Office Equipment & Furniture	-	100	500	500	500	500
Computer Equip & Software	20,248	20,610	41,000	22,300	22,300	22,300
TVWD - Jointline	-	6,963	15,000	15,000	15,000	15,000
TVWD - WA CO Lines	-	83,245	80,000	80,000	80,000	80,000
Special Programs	-	10,850	15,000	15,000	15,000	15,000
Consultants	109,965	79,774	197,000	175,000	175,000	175,000
Water System - Electricity	69,374	84,477	100,400	107,500	107,500	107,500
Conferences & Meetings	6,119	2,267	10,950	10,950	10,950	10,950
Membership Dues	33,009	41,247	52,410	61,405	61,405	61,405
Publication, Rpt, Ref Matl	139	-	-	-	-	-
Staff Training	5,662	1,802	7,500	22,500	22,500	22,500
Staff/Dept Recognition	-	293	-	-	-	-

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Administrative Expense	832	903	1,000	1,000	1,000	1,000
Advertising - Recruitment	-	1,045	-	-	-	-
Merchant Discount Fees	131,879	154,246	165,000	165,000	165,000	165,000
Meter Reading	54,452	63,630	83,000	87,000	87,000	87,000
Contr R&M - Systems	224,371	237,770	276,020	254,860	254,860	254,860
Equipment Rental	-	-	1,500	1,500	1,500	1,500
Inventory Supplies	19,519	56,915	-	-	-	-
R&M - Systems	42,442	34,644	59,255	67,255	67,255	67,255
R&M - Lines	9,712	695	18,000	18,000	18,000	18,000
R&M - Hydrants	405	5,312	5,000	-	-	-
R&M - Reservoir	42	114	2,620	2,620	2,620	2,620
R&M - Pump Stations	-	-	1,235	1,235	1,235	1,235
Vehicle Replacement Expense	82,910	72,930	72,930	42,925	42,925	42,925
R&M - Equipment	5,857	50	2,150	2,150	2,150	2,150
MATERIALS AND SERVICES	3,712,733	4,407,604	4,832,515	4,999,075	4,999,075	4,999,075
Equipment & Furnishings	46,200	7,378	-	-	-	-
Projects Professional Svc	85,881	215,271	-	-	-	-
Projects Construction	334,339	1,988,517	-	-	-	-
Fund Projects	545,561	428,862	3,780,000	8,885,585	8,885,585	8,885,585
CAPITAL OUTLAY	1,011,981	2,640,028	3,780,000	8,885,585	8,885,585	8,885,585
Transfers Out - General Fund	1,308,370	1,210,420	1,386,730	1,706,940	1,706,940	1,706,940
Transfers Out -Enterprise Bond	497,474	492,849	448,320	571,440	571,440	571,440
TRANSFERS OUT	1,805,844	1,703,269	1,835,050	2,278,380	2,278,380	2,278,380
Contingency	-	-	1,729,435	2,582,265	2,584,585	2,584,585
CONTINGENCY	-	-	1,729,435	2,582,265	2,584,585	2,584,585
Rate Stabilization Reserve	11,518,411	11,876,357	-	-	-	-
Future Years Projects	-	-	11,267,475	10,132,195	10,114,395	10,114,395
RESERVES AND UNAPPROPRIATED	11,518,411	11,876,357	11,267,475	10,132,195	10,114,395	10,114,395
WATER OPERATING FUND	\$ 19,013,828	\$ 21,495,896	\$ 24,526,465	\$ 29,929,545	\$ 29,929,545	\$ 29,929,545
Full-time Equivalents	7.68	7.68	7.68	7.93	7.93	7.93

Water Development Fund

Tualatin's water system consists of 115 miles of pipes ranging in diameter from four inches to thirty-six inches, six reservoir tanks, an Aquifer Storage and Recovery Well (ASR), three pump stations, and more than 7,000 water connections.

The Water Development Fund collects Water System Development Charges (SDCs) from all new development in the City for its impact on the water system. The fund is mandated by state law. Community Development staff identify and analyze projects which are eligible to be paid for with SDC funds. 100% eligible projects are recorded in the Water Development fund. Projects that are less than 100% eligible are recorded in the Water Operating Fund. Community Development staff oversee the activities in the Water Development Fund, including coordinating transfers into the Water Operating Fund to cover the SDC eligible portion of these projects. This work is completed in consultation with Public Works Staff.

Objectives for FY 2025/2026

- Design and begin construction of a new B-Level Reservoir at the Aquifer Storage and Recovery Site.
- Design and begin construction of a new B-Level to C-Level Pump Station.
- Construct a new power generator for the C-Level Pump Station.
- Construct a facility to generate power from available water pressure at the City Services site



New RTU Water Quality Panel

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Transfers Out - General Fund	\$ -	\$ 35,330	\$ 43,120	\$ -	\$ -	\$ -
Transfers Out - Building	16,250	40,640	39,440	18,485	18,485	18,485
Transfers Out -Water Operating	475,576	515,640	1,341,900	3,874,500	3,874,500	3,874,500
TRANSFERS OUT	491,826	591,610	1,424,460	3,892,985	3,892,985	3,892,985
Future Years Projects	1,396,899	2,031,511	770,060	393,065	393,065	393,065
RESERVES AND UNAPPROPRIATED	1,396,899	2,031,511	770,060	393,065	393,065	393,065
WATER DEVELOPMENT FUND	\$ 1,888,725	\$ 2,623,121	\$ 2,194,520	\$ 4,286,050	\$ 4,286,050	\$ 4,286,050

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 538,882	\$ 577,364	\$ 633,690	\$ 682,320	\$ 682,320	\$ 682,320
Materials and Services	8,937,685	568,296	582,280	560,485	560,485	560,485
Capital Outlay	339,144	1,337,916	2,664,000	2,206,960	2,206,960	2,206,960
Transfers Out	1,262,996	1,091,452	1,134,900	1,296,630	1,296,630	1,296,630
Contingency	-	-	738,750	653,005	653,005	653,005
Reserves and Unappropriated	7,090,653	8,000,390	6,844,035	8,880,380	8,880,380	8,880,380
Total Requirements	\$ 18,169,360	\$ 11,575,418	\$ 12,597,655	\$ 14,279,780	\$ 14,279,780	\$ 14,279,780

Sewer Operating Fund

The Sewer Operating Fund pays for operations and maintenance of the City’s sewer system. Clean Water Services (CWS) holds the Department of Environmental Quality (DEQ) permits for the Sanitary Sewer System. These permits establish maintenance and operational standards that the City must meet to be in compliance; these standards drive a good portion of the daily work completed by staff on the City’s wastewater infrastructure.

The Street/Sewer/Storm Division in Public Works consists of one manager and five field staff. Two field staff are responsible for the bulk of the sewer work, which includes maintaining 480,000 feet (~90 miles) of sewer pipes, 6,000+ sewer connections, and 2,300+ manholes. The sewer system is cleaned on a four-year rotating cycle and CCTV inspected on an eight-year rotating cycle. On a daily basis, staff clean, repair, and inspect the system to provide dependable service and prevent harmful environmental impacts (such as sanitary sewer overflows). Staff respond to customer service requests and work to educate the community on proper sewer practices, such as non-flushables and fats, oils, and greases. In addition to City owned and operated sewer infrastructure, eight miles of sewer pipe and 11 lift stations are maintained by CWS through an Intergovernmental Agreement. Not only do staff ensure that all activities meet CWS and Environmental Protection Agency (EPA) performance standards, but also personally maintain professional certifications and continuing education hours.

FY 24/25 highlights include: routine maintenance cleaning of 25% of the sewer system, CCTV inspections of 12.5% of the sewer system, as well as the relining of 3,300 feet of aged and deteriorated pipe, which will extend the life of the pipe for 50 additional years.

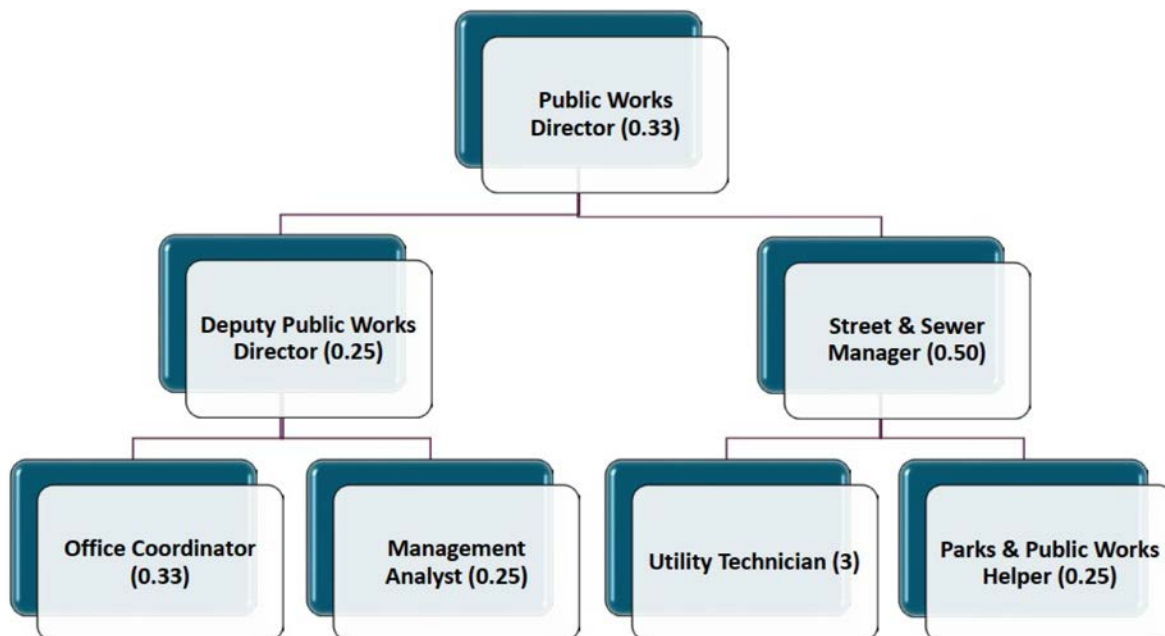
Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Sanitary Sewer Overflows	0	0	0	0
Linear Feet of Sewer Line Cleaned	122,719	120,201	118,068	120,154



Sewer System Repairs

Objectives for FY 2025/2026

- Meet or exceed Clean Water Service (CWS) and Environmental Protection Agency (EPA) performance standards by cleaning over 25% and video-inspecting 12.5% of the Sanitary Sewer system.
- Clean, inspect, and repair the sanitary sewer system as needed to provide dependable service and to prevent harmful environmental impacts such as sanitary sewer overflows.
- Continue data entry and enhancement of the NEXGEN Asset Management software to improve the sanitary system operation and maintenance records.
- Continue a yearly sewer lining program which will reline pipe that is aged, experiencing inflow/root intrusion, or cracking. The relining process will prolong the life of the pipe an estimated 50-years.
- Continue educational campaigns utilizing existing Communications Team infrastructure related to best practices to prevent sewer issues. One campaign will focus on fat, oil, and grease (FOG) disposal and the other will focus on what not to flush down the toilet.
- Repair pipe and manhole deficiencies identified during routine cleaning and CCTV inspection.
- Participate in community education, engagement, and outreach.



FY 2025/2026 Personal Services \$682,320

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 313,554	\$ 327,214	\$ 361,205	\$ 391,960	\$ 391,960	\$ 391,960
Salaries and Wages-Temporary	-	11,470	7,715	-	-	-
Salaries and Wages-Overtime	4,684	2,750	5,000	5,000	5,000	5,000
Salaries and Wages-On-Call	1,445	1,536	3,315	4,295	4,295	4,295
Benefits-Employee Benefits	3,332	3,598	3,220	3,340	3,340	3,340
Benefits-FICA	23,557	25,305	27,880	29,665	29,665	29,665
Benefits-WC Insurance & Tax	4,620	5,542	6,005	6,540	6,540	6,540
Benefits-Pension	82,621	90,007	99,115	115,735	115,735	115,735
Benefits-Insurance	99,704	103,417	115,695	122,560	122,560	122,560
Benefits-TriMet Excise Tax	2,540	2,851	3,030	3,225	3,225	3,225
Benefits-Sick Leave Buy Back	1,419	1,316	-	-	-	-
Benefits-Vacation Buy Back	-	465	-	-	-	-
Benefits-Comp Time Buy Back	751	483	-	-	-	-
Benefits-Paid Leave OR Tax	655	1,410	1,510	-	-	-
PERSONAL SERVICES	538,882	577,364	633,690	682,320	682,320	682,320
Printing & Postage	8,997	10,377	9,000	10,000	10,000	10,000
Uniforms & Safety Equipment	2,623	2,063	2,800	2,800	2,800	2,800
Medical & Other Testing	20	-	-	-	-	-
Cell Phones	126	128	675	-	-	-
Network/Online	1,441	3,364	2,410	1,450	1,450	1,450
Small Tools	1,660	387	2,150	2,150	2,150	2,150
Computer Equip & Software	685	171	500	500	500	500
User Charges - Tigard	10,836	18,566	14,000	-	-	-
User Charges - CWS	7,441,362	-	-	-	-	-
Special Programs	-	5,892	5,000	5,000	5,000	5,000
Consultants	(84,394)	9,385	25,000	25,000	25,000	25,000
Conferences & Meetings	3,037	1,088	6,450	6,450	6,450	6,450
Membership Dues	653	755	2,165	2,165	2,165	2,165
Staff Training	837	1,636	1,500	2,000	2,000	2,000
Administrative Expense	146	336	500	500	500	500
Merchant Discount Fees	131,879	154,246	165,000	165,000	165,000	165,000
Contr R&M - Systems	104,007	160,729	147,320	174,940	174,940	174,940
Equipment Rental	-	-	500	500	500	500
Inventory Supplies	453	1,354	-	-	-	-
R&M - Systems	81,115	82,489	100,000	100,000	100,000	100,000
R&M - Pump Stations	-	4,140	2,450	2,450	2,450	2,450

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Vehicle Replacement Expense	121,165	111,190	92,460	57,180	57,180	57,180
R&M - Equipment	-	-	2,400	2,400	2,400	2,400
MATERIALS AND SERVICES	7,826,648	568,296	582,280	560,485	560,485	560,485
Projects Professional Svc	-	8,992	-	-	-	-
Projects Construction	194,856	1,139,315	-	-	-	-
Fund Projects	144,288	189,610	2,664,000	2,106,960	2,106,960	2,106,960
CAPITAL OUTLAY	339,144	1,337,917	2,664,000	2,106,960	2,106,960	2,106,960
Transfers Out - General Fund	1,150,450	953,150	986,650	945,230	945,230	945,230
Transfers Out -Enterprise Bond	90,716	89,887	58,370	58,370	58,370	58,370
TRANSFERS OUT	1,241,166	1,043,037	1,045,020	1,003,600	1,003,600	1,003,600
Contingency	-	-	738,750	653,005	653,005	653,005
CONTINGENCY	-	-	738,750	653,005	653,005	653,005
Future Years Projects	3,351,630	4,111,476	2,858,465	5,041,870	5,041,870	5,041,870
RESERVES AND UNAPPROPRIATED	3,351,630	4,111,476	2,858,465	5,041,870	5,041,870	5,041,870
SEWER OPERATING FUND	\$ 13,297,470	\$ 7,638,090	\$ 8,522,205	\$ 10,048,240	\$ 10,048,240	\$ 10,048,240
Full-time Equivalents	<u>4.66</u>	<u>4.66</u>	<u>4.66</u>	<u>4.91</u>	<u>4.91</u>	<u>4.91</u>

Sewer Development Fund

Tualatin's sanitary sewer system consists of 96 miles of sewer pipes, over 6,600 sewer connections, ten lift stations, and hundreds of manholes.

This fund is mandated by State law and is used to receive and spend System Development Charges (SDCs) that are collected from all new development in the City for sanitary sewer. Sewer SDCs are one-time fees for connecting to the public sanitary sewer system that pay development's share of infrastructure cost (sewers, treatment, pump stations, etc.). Community Development staff monitor the revenues in this fund and ensure they are collected to help pay the cost of providing the sewage collection system at the Durham Treatment Facility. The charges are established by Clean Water Services (CWS) and collected by the City. 96% is paid to CWS and the City retains 4% to design and construct capacity expansion projects. Community Development staff are responsible for coordinating reimbursement from CWS for eligible project costs. Staff oversees the activities of the Sewer Development Fund in consultation with Public Works staff.

Objectives for FY 2025/2026

- Upsize the sewer main under Martinazzi Avenue from Dakota Drive to Avery Street.
- Design improvements to provide sewer service to developing areas in southwestern Tualatin.



Sewer Maintenance

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Sys Dev Chg - CWS	\$ 1,111,037	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS AND SERVICES	1,111,037	-	-	-	-	-
Fund Projects	-	-	-	100,000	100,000	100,000
CAPITAL OUTLAY	-	-	-	100,000	100,000	100,000
Transfers Out - General Fund	5,580	-	1,250	6,520	6,520	6,520
Transfers Out - Building	16,250	48,415	60,630	24,610	24,610	24,610
Transfers Out - Sewer	-	-	28,000	261,900	261,900	261,900
TRANSFERS OUT	21,830	48,415	89,880	293,030	293,030	293,030
Future Years Projects	3,739,023	3,888,915	3,985,570	3,838,510	3,838,510	3,838,510
RESERVES AND UNAPPROPRIATED	3,739,023	3,888,915	3,985,570	3,838,510	3,838,510	3,838,510
SEWER DEVELOPMENT FUND	\$ 4,871,890	\$ 3,937,330	\$ 4,075,450	\$ 4,231,540	\$ 4,231,540	\$ 4,231,540

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 1,575,612	\$ 906,945	\$ 886,555	\$ 898,245	\$ 898,245	\$ 898,245
Capital Outlay	367,416	58	2,800,000	3,400,000	3,400,000	3,400,000
Transfers Out	1,068,227	1,104,782	1,416,275	1,723,975	1,723,975	1,723,975
Contingency	-	-	735,355	846,335	846,335	846,335
Reserves and Unappropriated	8,713,831	10,414,800	8,714,450	7,217,100	7,217,100	7,217,100
Total Requirements	\$ 11,725,086	\$ 12,426,585	\$ 14,552,635	\$ 14,085,655	\$ 14,085,655	\$ 14,085,655

Stormwater Operating Fund

The Stormwater Operating Fund pays for the operation and maintenance of the City’s stormwater system. Clean Water Services (CWS) holds the Oregon Department of Environmental Quality (DEQ) permits for the storm and surface water runoff systems. These permits establish maintenance and operational standards that the City must meet to be in compliance; these standards drive a good portion of the daily work completed by staff on the City’s stormwater infrastructure. Public Works oversees the activities of the Stormwater Fund, in consultation with Engineering staff and through oversight of hired contractors, such as the street sweeper.

The Street/Sewer/Storm Division in Public Works consists of one manager and five field staff. Two field staff are responsible for the bulk of the storm work, which includes maintaining 477,000 feet (~90 miles) of storm pipes, 12 drainage basins, 2,800+ catch basins, 100+ public water quality facilities, and hundreds of manholes. It takes six years to clean and inspect the City’s entire storm system. In the fall and winter seasons in particular, staff open, clean, and check manholes, ditches, and outfalls for proper drainage to help reduce flooding. In the spring, staff manage vector control and install safety nets for local waterfowl. Staff respond to customer service requests and work to educate the community on proper stormwater practices, such as leaf litter control.

FY 24/25 highlights include: Continued routine maintenance of the stormwater system and the regional storm water debris dewatering facility (located at Tualatin City Services), as well as repair of storm pipe deficiencies identified by the CCTV inspection program. Seven large rehabilitation and replanting projects in water quality facilities were completed to help address deferred maintenance and to reestablish the proper treatment functionality of these facilities for storm water runoff. Pond levelers were installed, in partnership with a beaver specialist and the Wetlands Conservancy, at three locations to reduce flooding caused by beaver dams, allowing beavers to coexist with development near the wetlands. Additionally, we entered into a partnership with the Backyard Habitat Certification Program.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Linear Feet of Stormwater Line Cleaned	80,429	44,920	79,558	79,558
Catch Basins Cleaned (sumped & unsumped)	1,702	1,473	1,586	1,586

Objectives for FY 2025/2026

- Continue to maintain the rotating, yearly cycle to clean 17% (79,958 linear feet) and CCTV inspect 12.5% (59,968 linear feet) of storm lines to meet environmental requirements set by Clean Water Services (CWS) and the Environmental Protection Agency (EPA).
- Continue to sweep City streets monthly to reduce pollutants entering local rivers and streams.
- Maintain, clean, and upgrade the storm system to help minimize localized flooding, property damage, and environmental impacts.
- Plan and construct capital projects identified in the Stormwater Master Plan to maintain water quality and plan for new growth. This includes a project in coordination with the Engineering team to replace deteriorated pipe, improve outfall, and to enhance the treatment aspect of the Indian Meadows greenway.
- Address deferred water quality facility maintenance to improve treatment, better capture pollution, and to reduce replacement costs in the long term. Projects include sediment removal, replanting work, and structural asset repair.
- In wetlands where beaver dams are causing flooding issues, monitor the newly installed pond levelers for effectiveness and determine the necessity of additional levelers.
- Correct issues in existing water quality manholes to increase efficiency, enhance water quality capability, and aid in protection of local waterways.
- Participate in community engagement and outreach, including with the Backyard Habitat Certification Program.



Storm System Cleaning

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Printing & Postage	\$ 8,944	\$ 10,785	\$ 9,000	\$ 10,500	\$ 10,500	\$ 10,500
Uniforms & Safety Equipment	1,440	1,133	2,800	2,800	2,800	2,800
Network/Online	-	1,585	1,210	250	250	250
Small Tools	1,063	35	1,375	1,375	1,375	1,375
Computer Equip & Software	-	56	-	-	-	-
User Charges - Tigard	17,062	17,515	18,385	-	-	-
User Charge - Lake Oswego	138,311	-	18,500	-	-	-
User Charges - CWS	725,723	-	-	-	-	-
Special Programs	-	1,797	10,000	18,000	18,000	18,000
Consultants	1,749	431	20,000	20,000	20,000	20,000
Utilities - Water	5	62	2,000	2,000	2,000	2,000
Membership Dues	338	-	-	-	-	-
Staff Training	-	-	1,200	1,200	1,200	1,200
Administrative Expense	314	168	-	-	-	-
Tualatin River Gauge	4,956	5,274	5,300	5,600	5,600	5,600
Stream Shading	22,559	21,218	24,000	24,000	24,000	24,000
Contr R&M - Systems	378,454	514,704	471,000	260,500	260,500	260,500
Contr R&M - Water Quality	16,149	87,079	51,000	81,000	81,000	81,000
Guardrails & Signs	70	639	5,000	5,000	5,000	5,000
Grounds & Landscaping	133,542	131,064	149,830	150,820	150,820	150,820
Street Sweeping	-	-	-	255,000	255,000	255,000
Inventory Supplies	-	432	-	-	-	-
R&M - Systems	4,703	2,653	2,700	2,700	2,700	2,700
R&M - Pump Stations	-	-	630	-	-	-
Vehicle Replacement Expense	120,230	110,250	91,525	56,400	56,400	56,400
R&M - Equipment	-	65	1,100	1,100	1,100	1,100
MATERIALS AND SERVICES	1,575,612	906,945	886,555	898,245	898,245	898,245
Projects Professional Svc	-	58	-	-	-	-
Fund Projects	366,137	-	2,800,000	3,400,000	3,400,000	3,400,000
CAPITAL OUTLAY	366,137	58	2,800,000	3,400,000	3,400,000	3,400,000
Transfers Out - General Fund	696,240	707,050	877,920	983,400	983,400	983,400
Transfers Out - Road Operating	104,710	102,210	83,570	89,130	89,130	89,130
Transfers Out - Sewer	180,100	192,030	210,550	227,670	227,670	227,670
Transfers Out -Enterprise Bond	63,177	62,687	43,775	43,775	43,775	43,775
TRANSFERS OUT	1,044,227	1,063,977	1,215,815	1,343,975	1,343,975	1,343,975

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Contingency	-	-	735,355	846,335	846,335	846,335
CONTINGENCY	-	-	735,355	846,335	846,335	846,335
Future Years Projects	8,133,938	9,824,856	8,269,950	6,998,620	6,998,620	6,998,620
RESERVES AND UNAPPROPRIATED	8,133,938	9,824,856	8,269,950	6,998,620	6,998,620	6,998,620
STORMWATER OPERATING FUND	\$ 11,119,914	\$ 11,795,836	\$ 13,907,675	\$ 13,487,175	\$ 13,487,175	\$ 13,487,175

Stormwater Development Fund

The Stormwater Development Fund collects Stormwater System Development Charges (SDC) to be used for improvements to the stormwater system related to growth. SDC rates are set by Clean Water Services and retained by the City of Tualatin. Identified projects are analyzed by Community Development Staff for portions of the project that are SDC eligible. If a project is 100% eligible, the full project cost is budgeted in this fund. Projects that are less than 100% eligible are recorded in the Stormwater Operating Fund and the SDC eligible portion is transferred to cover its share. The Community Development Department oversees the activities of the Stormwater Development Fund, in consultation with Public Works staff.

Objectives for FY 2025/2026

- Design stormwater improvements in the Nyberg Creek / Martinazzi Avenue area.
- Design and construct stormwater improvements in the Siuslaw Greenway area.

*Storm Ditch Maintenance*

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Fund Projects	\$ 1,279	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	1,279	-	-	-	-	-
Transfers Out - General Fund	7,750	23,680	8,500	-	-	-
Transfers Out - Building	16,250	17,125	1,960	-	-	-
Transfers Out - Stormwater Operating Fund	-	-	190,000	380,000	380,000	380,000
TRANSFERS OUT	24,000	40,805	200,460	380,000	380,000	380,000
Future Years Projects	579,893	589,944	444,500	218,480	218,480	218,480
RESERVES AND UNAPPROPRIATED	579,893	589,944	444,500	218,480	218,480	218,480
STORMWATER DEVELOPMENT FUND	\$ 605,172	\$ 630,749	\$ 644,960	\$ 598,480	\$ 598,480	\$ 598,480

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ 578,881	\$ 531,426	\$ 575,450	\$ 586,610	\$ 586,610	\$ 586,610
Materials and Services	3,263,429	2,952,404	2,172,090	3,576,495	3,576,495	3,576,495
Capital Outlay	470,791	5,473,282	2,126,000	1,570,000	1,690,000	1,690,000
Transfers Out	1,874,166	2,224,104	2,122,405	2,226,865	2,226,865	2,226,865
Contingency	-	-	12,452,545	13,406,790	13,424,790	13,424,790
Reserves and Unappropriated	19,195,907	16,105,741	4,885,405	5,027,990	5,009,990	5,009,990
Total Requirements	\$ 25,383,174	\$ 27,286,957	\$ 24,333,895	\$ 26,394,750	\$ 26,514,750	\$ 26,514,750

Road Utility Fund

The Road Utility Fund pays for the City’s Pavement Maintenance, Sidewalk/Street Tree, and Reverse Frontage programs. The work done through these programs supports the maintenance of high-quality roadways, safe sidewalks, and clear lines of sight for motorists. One-seventh of this fund is used to pay for street light electricity costs. The Street/Sewer/Storm Division in Public Works oversees the activities of the Road Utility Fund, in consultation with Engineering and Parks Maintenance staff and through oversight of hired contractors.

The Pavement Maintenance Program addresses preventative maintenance actions such as slurry sealing, crack sealing, full depth patching, and pavement overlays on selected sections of the City’s 80+ miles of road. The goal is to apply the right treatment to the right road at the right time, reducing overall costs and prolonging the life of Tualatin’s roadways. The Sidewalk Maintenance Program (previously the Sidewalk/Street Tree Program) addresses a small portion of pedestrian barriers like lifts and cracks on sidewalks caused by mature street trees. The program repairs and/ or replaces damaged sidewalk panels and replaces street trees. The Reverse Frontage Program maintains right of way vegetation in predetermined areas of the City. Mowing, trimming, debris clearance, and other tasks ensure safe travel and line of sight for motorists, bikers, and pedestrians.

Highlights from FY 2024/2025 included: Pavement Maintenance Work (121,000+ feet of crack sealing, 56,000+ square yards of slurry seal), Sidewalk Maintenance Program work (grinding and replacement in Section 11 to reduce tripping hazards), completion of a City-wide pavement survey by a specialized contractor to assess our current pavement conditions (information which will be essential for future planning of pavement maintenance projects), City-wide inspection of the sidewalk system to identify general deterioration and tripping hazards (information will be used to help gage the future direction of the Sidewalk Maintenance Program), and engagement in community outreach events around the City.

Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
Pavement Condition Index (PCI)	85	79	> 70	>70

Objectives for FY 2025/2026

- Utilizing the data gathered from the FY 2024/2025 sidewalk assessment, review current goals and procedures of the Sidewalk Maintenance Program and explore possible alternatives.
- Utilizing the information gathered from the FY 2024/2025 pavement survey, continue to strategically implement the Pavement Maintenance Program: Overlay several arterial roadways, including SW 108th Avenue, Sagert Street from Boones Ferry Road to Martinazzi Avenue, Nyberg Lane from 65th Avenue to 57th Avenue, and 57th Avenue from Nyberg LN to Natchez Street.
- Continue to install Americans with Disabilities Act (ADA) compliant curb ramps to improve accessibility in coordination with other road projects.
- Holistically consider project timelines and coordinate road projects with the Engineering Division to increase efficiency and reduce disruptions in the roadway.



ADA Sidewalk Improvements

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Printing & Postage	\$ 9,591	\$ 10,371	\$ 9,000	\$ 10,500	\$ 10,500	\$ 10,500
Road Fees to Tigard	10,764	13,579	11,475	15,900	15,900	15,900
Special Programs	-	1,347	5,000	5,000	5,000	5,000
R&M - Streets	1,947,470	1,421,339	550,000	1,870,000	1,870,000	1,870,000
Sidewalk/Tree Program	117,186	141,534	150,000	150,000	150,000	150,000
Reverse Frontage Program	206,131	189,101	213,730	218,440	218,440	218,440
MATERIALS AND SERVICES	2,291,142	1,777,271	939,205	2,269,840	2,269,840	2,269,840
Transfers Out - General Fund	169,120	177,610	151,440	237,995	237,995	237,995
Transfers Out - Road Operating	246,600	259,346	263,150	224,685	224,685	224,685
Transfers Out -Enterprise Bond	6,469	6,304	-	-	-	-
TRANSFERS OUT	422,189	443,260	414,590	462,680	462,680	462,680
Contingency	-	-	203,070	409,880	409,880	409,880
CONTINGENCY	-	-	203,070	409,880	409,880	409,880
Road Maintenance Reserve	961,465	1,204,706	2,059,920	2,202,120	2,202,120	2,202,120
RESERVES AND UNAPPROPRIATED	961,465	1,204,706	2,059,920	2,202,120	2,202,120	2,202,120
ROAD UTILITY FUND	\$ 3,674,796	\$ 3,425,237	\$ 3,616,785	\$ 5,344,520	\$ 5,344,520	\$ 5,344,520

Road Operating Fund

The Road Operating Fund supports the ongoing maintenance required to build and maintain a safe and reliable transportation system for pedestrians, cyclists, and vehicles. The Street/Sewer/Storm Division in Public Works oversees the activities of the Road Operating Fund, in consultation with Engineering, Community Development, Parks Maintenance, County, and State staff and through oversight of hired contractors.

The City's owned street system consists of 82 center miles of streets and 52 traffic signals. The Street/Sewer/Storm Division has one manager and five field staff, two of whom are primarily responsible for work in this fund. A versatile crew, the workload shifts with the seasons and weather conditions, including: inspection, maintenance, and replacement of road striping, legends (images), stop bars, and crosswalks; inspection and repair of sidewalks and bike facilities; installation, inspection, and maintenance of traffic signs and street lights; contracted street sweeping service; vegetation control and debris removal; repair and replacement of damaged road infrastructure; snow plowing and ice control of the roadways in the winter. This Division is the first line of response for any and all adverse weather events. The Pavement Maintenance Program ensures that roadways are maintained and repaired. City staff provide oversight, quality assurance, traffic control, community outreach, and prep work. Contractors are hired to complete the majority of the roadway work.

FY 24/25 highlights include routine inspections and maintenance, successful pavement projects, replacement of the aged “Welcome to the City of Tualatin” signs with the current population and our new logo, the integration of the Street Saver asset management program, and increased community education, engagement, and outreach.

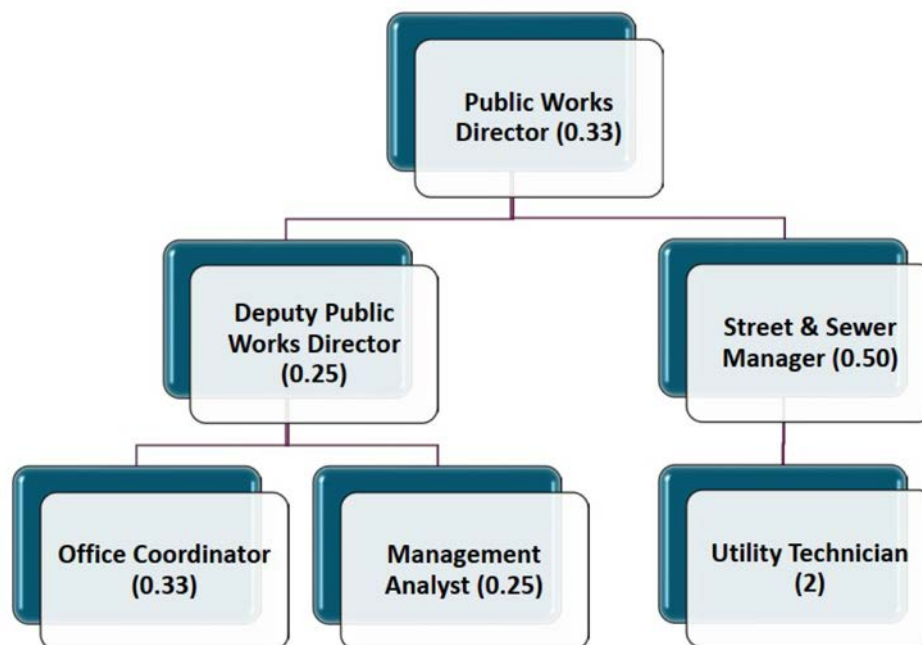
Performance Measures	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Adopted FY 25-26
HPS Lights Converted to LED	397	132	20	68
Laminated Wood Street Light Poles Replaced	295	0	0	0



Slurry seal roadway

Objectives for FY 2025/2026

- Install, repair, and/or replace striping and pavement markings as needed to ensure visibility and safety for pedestrians, cyclists, and motorists.
- Clean, repair or replace traffic control signage such as street and road symbol signs to comply with the Manual on Uniform Traffic Control Devices (MUTCD) and provide clear and distinguishable guidance to the traveling public.
- Make pedestrian and Americans Disabilities Act (ADA) improvements as a part of the Pavement Maintenance Program and the newly created Neighborhood Transportation Safety Program. These improvements will involve repairing sidewalks, replacing existing ramps, and adding ramps to create a transportation system that's accessible to everyone in the community.
- Continue working with Portland General Electric (PGE) and Washington County to convert High Pressure Sodium (HPS) streetlights to high efficiency Light Emitting Diode (LED) fixtures in City intersections. In addition, explore how best to retrofit or replace decorative fixtures in the downtown core area.
- Stay informed on winter weather conditions to promptly address road hazards and improve safety; build on the City's existing public-facing communication products and leverage the Communications Team's communications toolkit to keep the public informed during winter weather events.
- Explore available de-icer storage options at Tualatin City Services to improve the Street Division's ability to respond to winter weather events.
- Look at our current street sweeping operation to explore options to reduce costs.
- Continue to participate in community engagement and outreach.

**FY 2025/2026 Personal Services \$586,610**

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries and Wages-Full Time	\$ 335,553	\$ 303,908	\$ 322,140	\$ 335,975	\$ 335,975	\$ 335,975
Salaries and Wages-Temporary	-	5,911	16,760	-	-	-
Salaries and Wages-Overtime	11,244	8,628	9,000	9,000	9,000	9,000
Salaries and Wages-On-Call	3,736	3,115	3,630	6,395	6,395	6,395
Benefits-Employee Benefits	3,332	3,597	3,220	3,340	3,340	3,340
Benefits-FICA	26,089	23,961	26,170	26,145	26,145	26,145
Benefits-WC Insurance & Tax	7,694	8,854	8,555	8,815	8,815	8,815
Benefits-Pension	100,909	91,634	96,095	106,635	106,635	106,635
Benefits-Insurance	84,482	75,560	85,650	87,485	87,485	87,485
Benefits-TriMet Excise Tax	2,797	2,673	2,825	2,820	2,820	2,820
Benefits-Sick Leave Buy Back	1,419	1,316	-	-	-	-
Benefits-Vacation Buy Back	-	465	-	-	-	-
Benefits-Comp Time Buy Back	1,010	483	-	-	-	-
Benefits-Paid Leave OR Tax	616	1,322	1,405	-	-	-
PERSONAL SERVICES	578,881	531,427	575,450	586,610	586,610	586,610
Office Supplies	34	-	-	-	-	-
Printing & Postage	507	2,864	1,400	1,500	1,500	1,500
Street Landscape Material	1,493	1,291	2,260	2,260	2,260	2,260
Uniforms & Safety Equipment	3,693	2,596	2,800	2,800	2,800	2,800
Cell Phones	2,120	1,320	675	-	-	-
Network/Online	961	2,454	960	-	-	-
Small Tools	2,329	1,378	3,345	3,345	3,345	3,345
Office Equipment & Furniture	-	130	500	500	500	500
Computer Equip & Software	262	2,106	3,000	3,000	3,000	3,000
Personal Computer/Laptop	-	784	750	750	750	750
Consultants	-	21,369	25,000	25,000	25,000	25,000
Utilities - Signals	34,362	36,258	39,435	40,065	40,065	40,065
Street Lights	368,760	421,323	507,110	507,110	507,110	507,110
Conferences & Meetings	3,873	495	6,900	6,900	6,900	6,900
Membership Dues	2,017	1,849	2,385	2,385	2,385	2,385
Staff Training	2,226	-	4,150	2,150	2,150	2,150
Administrative Expense	416	350	500	600	600	600
Grounds & Landscaping	18,117	26,695	15,000	20,000	20,000	20,000
Contr R&M - Road Strip	51,444	75,342	77,000	80,000	80,000	80,000
Street Sweeping	205,231	259,933	225,000	255,000	255,000	255,000
Emergency Road Clean-up	4,891	914	11,850	11,850	11,850	11,850

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Signal Maintenance	70,431	109,806	97,950	111,380	111,380	111,380
Inventory Supplies	6,522	10,483	-	-	-	-
R&M - Guardrails, signs	15,072	38,178	33,200	48,200	48,200	48,200
R&M - Streets	52,032	35,988	53,640	53,640	53,640	53,640
Vehicle Replacement Expense	106,280	92,810	73,510	38,145	38,145	38,145
R&M - Equipment	-	65	1,050	1,050	1,050	1,050
MATERIALS AND SERVICES	953,073	1,146,781	1,189,370	1,217,630	1,217,630	1,217,630
Equipment & Furnishings	1,116	-	-	100,000	100,000	100,000
Projects Professional Svc	125,527	332,812	-	-	-	-
Fund Projects	119,605	46,538	751,000	150,000	270,000	270,000
CAPITAL OUTLAY	246,248	379,350	751,000	250,000	370,000	370,000
Transfers Out - General Fund	728,320	855,700	988,300	930,800	930,800	930,800
Transfers Out - Road Utility	499,990	511,430	514,165	557,900	557,900	557,900
Transfers Out -Enterprise Bond	77,777	77,278	58,370	58,370	58,370	58,370
TRANSFERS OUT	1,306,087	1,444,408	1,560,835	1,547,070	1,547,070	1,547,070
Contingency	-	-	590,500	540,195	558,195	558,195
CONTINGENCY	-	-	590,500	540,195	558,195	558,195
Future Years Projects	3,894,205	3,861,064	2,698,400	2,489,585	2,471,585	2,471,585
Footpath/Biketrail Reserve	-	-	22,735	22,660	22,660	22,660
RESERVES AND UNAPPROPRIATED	3,894,205	3,861,064	2,721,135	2,512,245	2,494,245	2,494,245
ROAD OPERATING FUND	\$ 6,978,494	\$ 7,363,030	\$ 7,388,290	\$ 6,653,750	\$ 6,773,750	\$ 6,773,750
Full-time Equivalents	4.66	4.66	3.66	3.66	3.66	3.66

Transportation Development Tax Fund

This fund is mandated by state law and is used to receive and spend Transportation Development Taxes (TDTs) that are collected from all new development in the City for transportation system improvements. The tax is based on the traffic impact that the particular development will have on the transportation system.

In 2008 the voters of Washington County approved a new tax to provide funds for extra capacity improvements to county and city arterials, collectors, state facilities, and transit facilities. The TDT is both a tax and a system development charge, and it took effect on July 1, 2009. City Council established the same fee rate in the Clackamas County portion of the City as well.

Community Development staff monitor the revenues in this fund, ensuring TDT eligible projects are budgeted appropriately. Staff coordinate with Washington County to add TDT eligible projects to the approved project list, and to request approval to expend TDT revenues on eligible projects.

Objectives for FY 2025/2026

- Design traffic improvements in the 65th / Borland / Sagert project area.
- Relocate utilities as needed for the County's Tualatin-Sherwood Road construction.
- Begin conceptual design of improvements to the Tualatin-Sherwood Road / Boones Ferry Road / Portland & Western Railroad area



Martinazzi Sewer Trench

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Consultants	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
MATERIALS AND SERVICES	-	-	-	50,000	50,000	50,000
Projects Construction	4,290	5,093,933	-	-	-	-
Fund Projects	220,253	-	1,240,000	1,320,000	1,320,000	1,320,000
CAPITAL OUTLAY	224,543	5,093,933	1,240,000	1,320,000	1,320,000	1,320,000
Transfers Out - General Fund	84,720	250,060	53,680	169,840	169,840	169,840
Transfers Out - Building	26,250	49,015	50,570	16,025	16,025	16,025
TRANSFERS OUT	110,970	299,075	104,250	185,865	185,865	185,865
Contingency	-	-	11,625,790	12,446,175	12,446,175	12,446,175
CONTINGENCY	-	-	11,625,790	12,446,175	12,446,175	12,446,175
Future Years Projects	14,071,347	10,741,614	-	-	-	-
RESERVES AND UNAPPROPRIATED	14,071,347	10,741,614	-	-	-	-
TRANSPORTATION DEVELOPMENT TAX FUND	\$ 14,406,860	\$ 16,134,622	\$ 12,970,040	\$ 14,002,040	\$ 14,002,040	\$ 14,002,040

Transportation Project Fund

In May 2018, Tualatin voters approved a \$20 million general obligation bond measure to support high priority transportation projects throughout the city. This fund was created to support the transportation bond program. Project priorities are guided by community input demonstrating broad support for Tualatin's three most pressing transportation issues: congestion relief, neighborhood safety, and safe access to schools and parks.

The successful Tualatin Moving Forward program wrapped up in Fiscal Year 2023-2024, completing 36 projects all across the City, investing \$24.8 million for transportation projects meeting the goals of the residents when the bond was passed.



Transportation Project on Martinazzi

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Consultants	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -
Bank Fees	2,046	999	-	-	-	-
MATERIALS AND SERVICES	2,746	1,699	-	-	-	-
Projects Professional Svc	783,423	5,789	-	-	-	-
Projects Construction	5,918,273	3,192,099	-	-	-	-
CAPITAL OUTLAY	6,701,696	3,197,888	-	-	-	-
Transfers Out - General Fund	253,830	279,160	-	-	-	-
TRANSFERS OUT	253,830	279,160	-	-	-	-
Future Years Projects	3,450,208	-	-	-	-	-
RESERVES AND UNAPPROPRIATED	3,450,208	-	-	-	-	-
TRANSPORTATION PROJECT FUND	\$ 10,408,480	\$ 3,478,747	\$ -	\$ -	\$ -	\$ -

Core Area Parking District Fund

The Core Area Parking District (CAPD) encompasses 24 acres in the downtown area roughly bordered by SW Martinazzi Avenue to the east, SW Boones Ferry Road to the west, SW Nyberg Road to the south, and Hedges Creek to the north. There are six public parking lots in the Core Area including the Red, Blue, Green, White, Yellow lots and adjacent to the Tualatin Public Library. Short and long-term parking are available, and enforcement is overseen by staff. On-street parking spaces are also available on Nyberg Street, and Seneca Street, and on 84th Avenue. City Staff is responsible for the maintenance and upkeep of the parking lots.

The Core Area Parking District Board serves in an advisory capacity to the City Council and makes recommendations to Council on issues such as setting the tax rate and giving input on matters affecting Core Area parking.

Finances for the District are generated through the Core Area Parking District tax on businesses within the District. Funds collected are applied to maintenance of parking lots, landscaping, and future capital projects.

Highlights for FY 2024/2025 include maintaining the parking lots, conducting parking capacity surveys, and repairing sections of walkways to bring them back into compliance with ADA standards.

Objectives for FY 2025/2026

- Objectives for Fiscal Year 2025/2026 include comprehensive lot restriping, repair and replacement of signs, and surveying the lots for usage, condition, and ADA requirements.



Core Area Parking District Parking Lot

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Printing & Postage	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
Botanical & Chem Supplies	-	-	1,100	1,150	1,150	1,150
Consultants	-	-	1,100	1,100	1,100	1,100
Utilities - Parking Lots	11,280	11,531	13,800	14,700	14,700	14,700
Administrative Expense	177	181	300	325	325	325
Guardrails & Signs	-	-	400	400	400	400
Street/Parking Lot Lights	-	255	600	600	600	600
Grounds & Landscaping	4,127	7,857	11,365	6,950	6,950	6,950
Parking Lot Striping	-	4,783	4,300	4,400	4,400	4,400
Parking Lot Sweeping	3,630	3,746	2,550	4,300	4,300	4,300
R&M - Parking Lots	-	-	7,900	5,000	5,000	5,000
MATERIALS AND SERVICES	19,214	28,353	43,515	39,025	39,025	39,025
Fund Projects	-	-	135,000	-	-	-
CAPITAL OUTLAY	-	-	135,000	-	-	-
Transfers Out - General Fund	34,920	37,360	42,730	31,250	31,250	31,250
TRANSFERS OUT	34,920	37,360	42,730	31,250	31,250	31,250
Contingency	-	-	33,185	10,540	10,540	10,540
CONTINGENCY	-	-	33,185	10,540	10,540	10,540
General Account Reserve	268,890	298,358	58,850	268,125	268,125	268,125
Future Years Projects	-	-	45,500	45,500	45,500	45,500
RESERVES AND UNAPPROPRIATED	268,890	298,358	104,350	313,625	313,625	313,625
CORE AREA PARKING DISTRICT FUND	\$ 323,024	\$ 364,071	\$ 358,780	\$ 394,440	\$ 394,440	\$ 394,440

Tualatin City Services Building Fund

The Tualatin City Services Building fund was created to track the expenditures related to the construction of the Tualatin City Services (TCS) building to house the City's Development Services functions, the City's utility functions, the Tualatin Municipal Court and act as the City Council Chambers. The building opened in 2021 and was funded by existing City funds and a bank loan. With available funds beyond the construction of the TCS, funds were used to remodel the City Offices building to accommodate moving staff into the building from leased space, after development services staff were relocated to the TCS.

Additionally, funds were available to make the Library Makerspace a reality, providing learning opportunities for the public in the areas of Science, Technology, Engineering and Mathematics. Since the opening of the Makerspace, large numbers of patrons of all ages have taken advantage of the offerings provided by Library Makerspace staff and programming.



Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Projects Professional Svc	\$ 118,790	\$ -	\$ -	\$ -	\$ -	\$ -
Projects Construction	335,423	-	-	-	-	-
Fund Projects	29,158	103,841	-	-	-	-
CAPITAL OUTLAY	483,371	103,841	-	-	-	-
Future Years Projects	100,930	-	-	-	-	-
RESERVES AND UNAPPROPRIATED	100,930	-	-	-	-	-
TUALATIN CITY SERVICES BUILDING FUND	\$ 584,301	\$ 103,841	\$ -	\$ -	\$ -	\$ -



City of Tualatin

**Adopted
2025/2026 Budget**

The City’s debt service is broken into two categories and is recorded in separate funds for each category. They are General Obligation Bonds and Enterprise Bonds.

General Obligation Bonds are backed by the City’s full faith and credit and are recorded in the General Obligation Bond Fund. These bonds carry with them the ability to levy taxes to make the principal and interest payments. The estimated levy rate for FY2025-2026 is \$0.89 per \$1,000 of assessed value. There are two outstanding general obligation bonds. The 2018 Transportation Bond financed the Tualatin Moving Forward program to support high priority transportation projects in three most pressing transportation issues: congestion relief, neighborhood safety and safe access to

schools. The 2023 Parks Bonds were sold in April 2023 to finance capital costs for improvement of trails, natural areas, sports fields, parks and river access.

The Enterprise Bond Fund accounts for debt service financing for the water reservoir construction and other improvements to the water system. This bond was sold in 2005 for a par amount of \$7,305,000, and refunded in 2014. The bonds are backed by water revenues and an annual transfer from the Water Operating Fund is made for principal and interest payments due during the fiscal year. Also included in this fund is the debt service for Full Faith and Credit loans for the Operations Center Warehouse, as well as for the City Services Building project.



The City’s strong Aa1 rating was reconfirmed by Moody’s Investors Service in March 2023. The Aa1 rating reflects the city’s above-average resident incomes and strong real market value per capita, as well as the strong economic growth trend in the Portland (Aaa stable) metropolitan statistical area. The city has positive governance practices, which has supported its strong financial position.

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Materials and Services	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495
Debt Service	4,073,840	5,709,985	5,733,305	6,008,435	6,008,435	6,008,435
Reserves and Unappropriated	659,661	522,130	330,415	100,000	100,000	100,000
Total Requirements	\$ 4,733,996	\$ 6,232,610	\$ 6,064,215	\$ 6,108,930	\$ 6,108,930	\$ 6,108,930

General Obligation Bond Fund

The General Obligation Bond Fund collects property tax revenue that is used for debt service payments (i.e. principal and interest) for voter approved general obligation bonds.

The City currently has two outstanding general obligation bonds that carry debt service requirements. The first is the 2018 Transportation Bond that was used to finance high priority transportation projects throughout the city. The projects funded by this bond were included the Transportation Project Fund and were completed in FY 2023-2024. The final debt service payment on this bond is scheduled for FY 2027-2028.

The second is the 2023 Parks Improvement Bond that is being used to finance the improvement of trails, natural areas, sports fields, parks and river access. Capital projects funded by this bond are included in the Parks Project Fund. This bond has an additional \$10 million authorized to be sold and is anticipated to be sold in 2026.



Nyberg Lane Use Signals

Debt Service**General Obligation Bond Fund**

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Principal - 18 Transportation Bonds	\$ 2,245,000	\$ 2,440,000	\$ 2,645,000	\$ 2,885,000	\$ 2,885,000	\$ 2,885,000
Principal - 23 Parks Bond	-	710,000	905,000	1,120,000	1,120,000	1,120,000
Interest - 18 Transportation Bonds	835,500	723,250	602,250	470,000	470,000	470,000
Interest - 23 Parks Bond	-	850,000	714,500	669,250	669,250	669,250
DEBT SERVICE	3,080,500	4,723,250	4,866,750	5,144,250	5,144,250	5,144,250
General Account Reserve	216,130	194,313	100,000	100,000	100,000	100,000
RESERVES AND UNAPPROPRIATED	216,130	194,313	100,000	100,000	100,000	100,000
GENERAL OBLIGATION BOND FUND	\$ 3,296,630	\$ 4,917,563	\$ 4,966,750	\$ 5,244,250	\$ 5,244,250	\$ 5,244,250

Enterprise Bond Fund

The Enterprise Bond Fund accounts for debt service financing for the water reservoir construction and other improvements to the water system. This bond was sold in 2005 for a par amount of \$7,305,000 and the debt service is paid through a transfer from the Water Operating Fund.

The 2005 Water Revenue Bonds were advance refunded in July 2014, realizing annual savings throughout the life of the refunding bonds.

Also included is the Full Faith and Credit Financing for the Tualatin City Services Building.



Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Bond Registration & Exp	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495
MATERIALS AND SERVICES	495	495	495	495	495	495
Principal - 05 Water Bonds	450,000	465,000	490,000	505,000	505,000	505,000
Principal Warehouse	122,748	124,211	-	-	-	-
Principal - Tualatin City Services Building	279,537	284,512	289,580	294,735	294,735	294,735
Interest - 05 Water Bonds	62,350	44,050	24,950	7,575	7,575	7,575
Interest - Warehouse Finance	6,640	1,874	-	-	-	-
Interest - Tualatin City Services Building	72,065	67,089	62,025	56,875	56,875	56,875
DEBT SERVICE	993,340	986,736	866,555	864,185	864,185	864,185
Bond Indenture Reserve	443,531	327,817	230,415	-	-	-
RESERVES AND UNAPPROPRIATED	443,531	327,817	230,415	-	-	-
ENTERPRISE BOND FUND	\$ 1,437,366	\$ 1,315,048	\$ 1,097,465	\$ 864,680	\$ 864,680	\$ 864,680

Fiscal Year	General Obligation Bonds			Revenue Supported Bonds			Full Faith and Credit Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	4,005,000	1,139,250	5,144,250	505,000	7,575	512,575	294,731	56,870	351,601
2027	3,125,000	939,000	4,064,000	-	-	-	299,977	51,624	351,601
2028	3,390,000	782,750	4,172,750	-	-	-	305,317	46,284	351,601
2029	365,000	613,250	978,250	-	-	-	310,752	40,850	351,602
2030	410,000	595,000	1,005,000	-	-	-	316,283	35,318	351,601
2031	465,000	574,500	1,039,500	-	-	-	321,913	29,689	351,602
2032	520,000	551,250	1,071,250	-	-	-	327,643	23,958	351,601
2033	575,000	525,250	1,100,250	-	-	-	333,475	18,126	351,601
2034	640,000	496,500	1,136,500	-	-	-	339,411	12,191	351,602
2035	705,000	464,500	1,169,500	-	-	-	345,452	6,149	351,601
2036	775,000	429,250	1,204,250	-	-	-	-	-	-
2037	850,000	390,500	1,240,500	-	-	-	-	-	-
2038	930,000	348,000	1,278,000	-	-	-	-	-	-
2039	1,015,000	301,500	1,316,500	-	-	-	-	-	-
2040	1,105,000	250,750	1,355,750	-	-	-	-	-	-
2041	1,200,000	195,500	1,395,500	-	-	-	-	-	-
2042	1,300,000	135,500	1,435,500	-	-	-	-	-	-
2043	1,410,000	70,500	1,480,500	-	-	-	-	-	-
	<u>22,785,000</u>	<u>8,802,750</u>	<u>31,587,750</u>	<u>505,000</u>	<u>7,575</u>	<u>512,575</u>	<u>3,194,954</u>	<u>321,060</u>	<u>3,516,014</u>

Fiscal Year	Governmental Activities				
	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable	Per Capita
				Value of Property	
2024	\$ 29,858,831	\$ 92,256)	\$ 29,666,575	0.29%	1,069
2023	33,472,970	(211,800)	33,261,170	0.35%	1,204
2022	18,739,057	78,312)	18,560,745	0.23%	668
2021	21,135,864	42,465)	20,993,399	0.27%	755
2020	23,337,672	64,838)	23,172,834	0.32%	832
2019	25,379,480	24,465)	25,255,015	0.37%	931
2018	4,480,000	3,195)	4,416,805	0.07%	
2017	5,245,000	(76,598)	5,168,402	0.09%	192
2016	5,980,000	(93,706)	5,886,294	0.12%	219
2015	6,680,000	04,996)	6,575,004	0.14%	247

Note: Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

Jurisdiction	Governmental Activities Debt Outstanding	Percent Applicable Inside City of Tualatin	Amount Applicable Inside City of Tualatin
City of Tualatin	\$ 33,404,075	100.0000%	\$ 33,404,075
Clackamas County	100,575,000	0.8769% *	881,942
Clackamas County District 3J (West Linn/Wilsonville)	463,502,321	1.0672%	4,946,497
Clackamas County School District 7J (Lake Oswego)	365,400,000	1.5140%	5,532,156
Clackamas County ESD	26,603,764	0.4380%	116,524
Clackamas Community College	117,601,792	0.9967%	1,172,137
Clackamas Soil & Water Conservation	5,035,000	0.8769%	44,152
Metro	765,485,443	2.2505%	17,227,250
Northwest Regional ESD	13,060,000	4.8308%	630,902
Portland Community College	617,155,000	2.5847%	15,951,605
Washington County	134,636,465	5.7798%	7,781,718
Rivergrove Water District 14J	3,210,764	0.1644%	5,278
Tualatin Valley Fire and Rescue District	48,930,000	6.9419%	3,396,672
Washington County School District 23J (Tigard-Tualatin)	285,455,000	31.4272%	89,710,514
Washington County School District 88J (Sherwood)	280,395,027	15.2551%	42,774,542
Subtotal overlapping debt			190,171,889
Direct and overlapping debt			<u>\$ 223,575,964</u>

Overlapping debt percentage is determined by the percentage of assessed value of the overlapping district that is within the City limits of Tualatin applied.

Source: Municipal Debt Management, State of Oregon

*The percentage of the City of Tualatin in Clackamas County is very small, as is the property-tax backed debt, and produces an immaterial amount.

ORS 287.004 provides a debt limit of 3% of true cash value of all taxable property within the City boundaries:

True Cash Value	\$ 5,658,513,465
Rate	<u>x 3%</u>
Debt limit	169,755,404
Debt applicable to limit	<u>29,666,575</u>
	<u>\$ 140,088,829</u>

Legal debt margin

Fiscal year ended June 30,	Debt Margin as a Percentage of Debt Limit	Debt limit	Debt applicable to limit	Legal debt margin
2024	82.52%	169,755,404	29,666,575	140,088,829
2023	79.61%	163,153,550	33,261,170	129,892,380
2022	88.05%	155,346,652	18,560,745	136,785,907
2021	85.85%	148,311,760	20,993,399	127,318,361
2020	83.67%	141,862,619	23,172,834	118,689,785
2019	81.38%	135,631,379	25,255,015	110,376,364
2018	96.54%	127,806,549	4,416,805	123,389,744
2017	95.77%	122,102,317	5,168,402	116,933,915
2016	94.97%	117,114,807	5,886,294	111,228,513
2015	94.10%	111,351,080	6,575,004	104,776,076

Cash value stated above is equal to that value which is "taxable assessed value" as defined by Oregon law.
This value is not the same value as market value, but is the value used for levy purposes.

EXECUTIVE SUMMARY

Tualatin Capital Improvement Plan FY 2025/26 – FY 2029/30

The City of Tualatin's Capital Improvement Plan (CIP) establishes, prioritizes, and plans funding for projects to improve existing and develop new infrastructure and facilities. This plan promotes efficient use of the City's limited financial resources, reduces costs, and assists in the coordination of public and private development.

The City's CIP is a five-year roadmap which identifies the major expenditures beyond routine annual operating expenses. While the CIP serves as a long range plan, it is reviewed and revised annually. Priorities may be changed due to funding opportunities or circumstances that cause a more rapid deterioration of an asset.

As a basic tool for documenting anticipated capital projects, it includes "unfunded" projects in which needs have been identified, but specific solutions and funding have not necessarily been determined.

THE CIP PROCESS

The CIP is the result of an ongoing infrastructure planning process. The 2026-2030 CIP is developed through agreement with adopted policies and master plans, the public, professional staff, and elected and appointed City officials. The Draft CIP is reviewed by City staff, and then presented to the City Council. The projects listed in the 2025/2026 fiscal year become the basis for preparation of the City's budget for that year.

CIP REVIEW TEAM

The CIP Review Team is responsible annually for reviewing General Fund-funded capital project proposals and providing recommendations to the City Manager. This team is comprised of staff from most City departments. This team analyzes the financial impact of the CIP as well as the City's ability to process, design, and ultimately maintain projects. The review team meets periodically in the fall of each year to evaluate the progress of projects and examine future needs of the City.

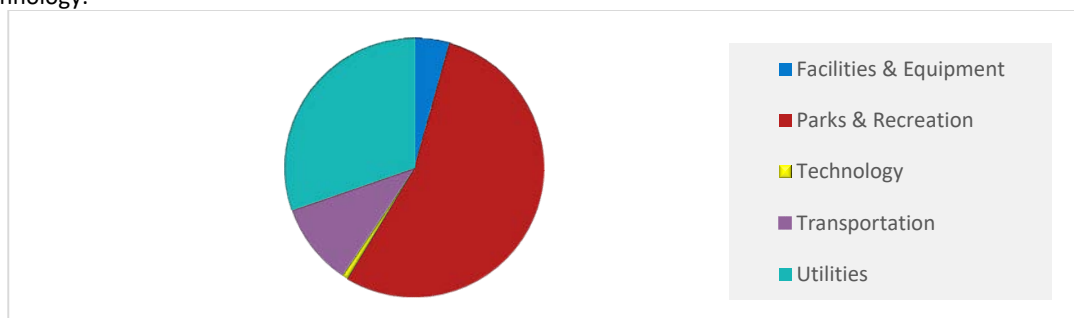
The overall goal of the CIP Review Team is to develop CIP recommendations that:

- preserve the past, by investing in the continued maintenance of City assets and infrastructure;
- protect the present with improvements to City facilities and infrastructure; and
- plan for the future.

CATEGORIES

Projects generally fit within the five primary categories identified below:

- **Utilities** – projects involving water, storm, and sewer infrastructure.
- **Transportation** – projects affecting streets, bike lanes, pedestrian crossings, paths, trails, and rail.
- **Facilities and Equipment** – projects involving buildings, structures, equipment, and vehicles that the City owns and manages.
- **Parks and Recreation** – projects affecting parks and open spaces, including parks facilities.
- **Technology** – projects involving hardware, software, or infrastructure that improves and/or supports technology.



CIP CRITERIA

There are always more project requests than can be funded in the five-year CIP period, so the CIP Review Team considers many factors. The criteria used in the ranking process include, but are not limited to:

Addressing health and safety concerns – enhancing, improving, or protecting overall health and safety of the City’s residents;

Supporting Council goals - supporting the goals established by the City Council, meeting city-wide long-term goals, and meeting the Tualatin Community Plan;

Meeting a regulatory or mandated requirement – proposed projects satisfy regulatory or mandated requirements;

Considering service delivery needs – the potential for projects to improve service delivery, including coordination with other projects to minimize financial or development impacts to maintain and enhance the efficiency of providing services in Tualatin;

Including outside funding and partnerships - outside funding has been identified, committed to, or may be obtained through other revenue sources or partnerships;

Implementing a Master Plan - maintenance and development of existing or new facilities and infrastructure is identified in one of the City’s Master Plans, enabling the City to continue to deliver essential services to residents.

CAPITAL IMPROVEMENT POLICIES

Time Period

This working CIP document is designed to forecast capital needs for the next five fiscal years. The plan is produced every year prior to the annual budget process. Looking at the City’s capital projects in terms of revenue over the next five years also allows the City to be more strategic in matching large capital projects with competitive grant opportunities that require significant advance planning and coordination to accomplish. Examples are projects with federal funding, or those projects so large they are likely to need financing.

Definition of a Capital Expense

The CIP will include those items in excess of \$10,000 with an expected useful life of more than one year. Smaller projects (less than \$10,000) may be combined into one project and therefore defined as a capital expense. Items such as minor equipment and routine expenses will continue to be accounted for in the City’s annual budget and will not be included in the capital improvement plan.

Operating Budget Impact

The operating impact of proposed capital projects, such as personnel and operating expenses, will be considered in preparing the annual operating budget as the CIP project approaches construction.

Types of Financing

The nature and amount of the project generally determine financing options as do projected revenue resources. The following financial instruments could be used:

- Outside funding, including grants, federal, state, and county funds, and donations
- Development fees
- Utility fund revenues
- General fund revenues
- Debt secured by a restricted revenue source
- General obligation debt

PROJECT LISTS AND DETAILS

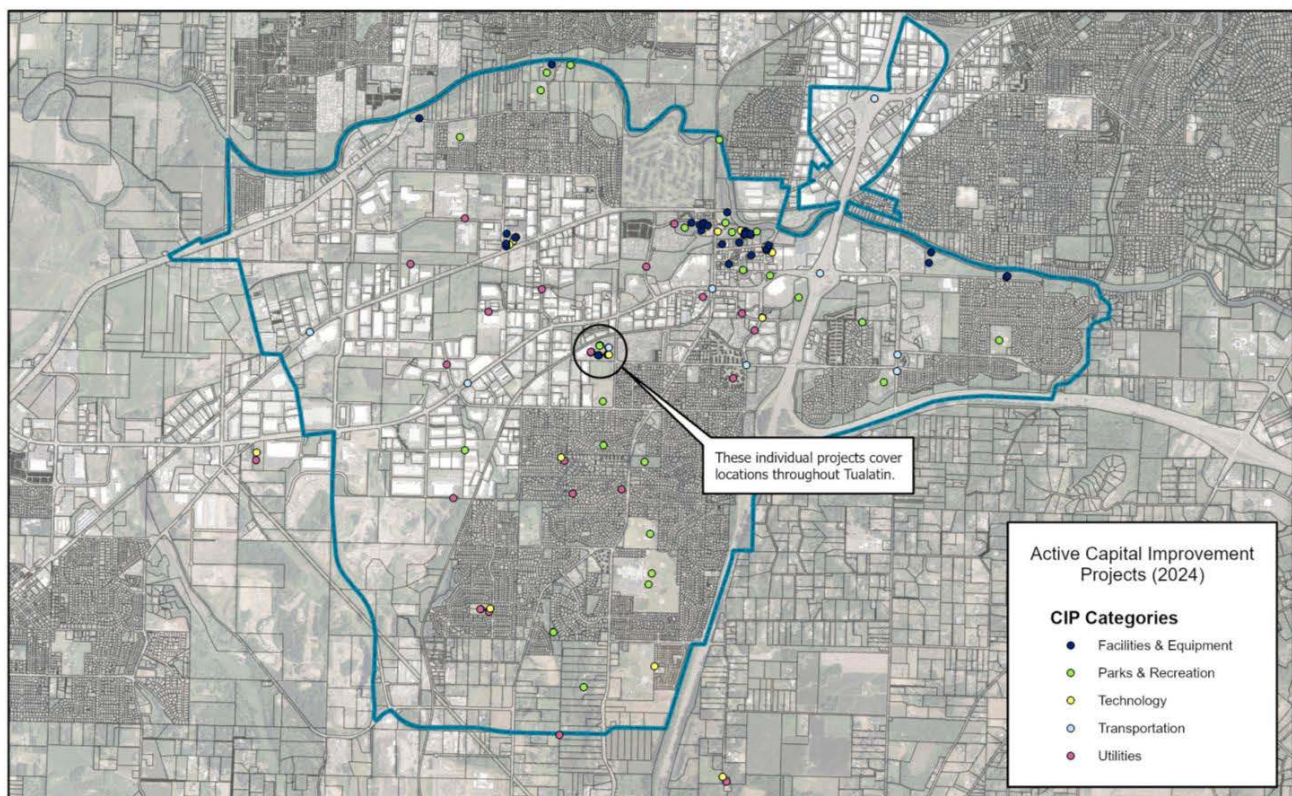
Summary lists of projects by category and by funding source are provided for quick reference. Projects in this five-year CIP total approximately \$211.2 million. Just over \$66 million of the funded projects are utility projects and \$21.75 million in transportation projects have been identified. \$112.4 million in Parks & Recreation projects were identified and included from the Parks Master Plan.

Detailed project sheets are grouped by category and sorted by fiscal year for all funded projects included in the CIP. Project sheets are designed to explain the need for the project, type of project, the criteria met, funding sources, and provide cost information including potential on-going costs.

The appendix identifies approximately \$281.5 million in unfunded projects to highlight the City's needs beyond available funding. Cost estimates have been developed for each project based on preliminary project descriptions. Estimates are in today's dollars; future year projections have been adjusted for inflation based on the industry expertise of each department.

Total Project Cost by Category

	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Grand Total
Facilities & Equipment	2,398,683	2,761,192	3,292,614	446,000	412,700	9,311,189
Parks & Recreation	19,729,250	23,907,925	17,447,941	16,740,679	34,577,675	112,403,470
Technology	102,000	970,000	70,000	220,000	317,000	1,679,000
Transportation	3,450,000	5,650,000	3,850,000	3,650,000	5,150,000	21,750,000
Utilities	13,560,711	16,767,584	15,314,000	12,638,000	7,762,000	66,042,295
Grand Total	39,240,643	50,056,702	39,974,555	33,694,679	48,219,375	211,185,954



Fund Title	Project Name	FY24/25
General Fund: Information Services	Camera NVR Server Replacement/Upgrade	\$ 40,000
General Fund: Information Services	Library Patron Computer Replacement	\$ 30,000
General Fund: Police	Police Interior Update	\$ 200,000
General Fund: Parks and Recreation	Girl with Ice Cream Statue Replacement	\$ 23,000
General Fund: Library	Library Shelves and Community Room Furniture	\$ 36,500
General Fund: Maintenance Services	Tualatin Community Park Sewer Line Repair	\$ 6,960
General Fund: Maintenance Services	Police - Flagstone Removal	\$ 100,000
General Fund: Maintenance Services	Police - HVAC Unit Replacements (2)	\$ 82,000
General Fund: Maintenance Services	Operations Building A - HVAC Unit Replacement	\$ 40,000
General Fund: Maintenance Services	Library/City Offices - HVAC Unit Replacement	\$ 129,155
General Fund: Maintenance Services	Library - Teen Room Light Sculpture	\$ 30,000
General Fund: Maintenance Services	Library - Furnishing Replacement	\$ 47,000
General Fund: Maintenance Services	Heritage Center Upgrades	\$ 30,000
General Fund: Maintenance Services	Tualatin City Services Fuel Island Site Prepackage	\$ 500,000
General Fund: Maintenance Services	EV Charger Installation	\$ 9,400
General Fund: Maintenance Services	Police Facility Roof	\$ 475,000
General Fund: Maintenance Services	Juanita Pohl Center Facility Enhancements (Community Development Block Grant Funded)	\$ 335,000
General Fund: Parks Maintenance	Tualatin Commons Lake Renovation	\$ 25,000
General Fund: Parks Maintenance	Tualatin Community Park Asphalt Replacement	\$ 20,000
General Fund: Parks Maintenance	Hedges Creek Wetland Bridge Decking Replacement	\$ 111,550
Total General Fund		\$ 2,270,565
Parks Utility Fee Fund	Future Projects Engineering and Planning	\$ 100,000
Parks Utility Fee Fund	Atfalati Park Court Design	\$ 75,000
Parks Utility Fee Fund	System Signs Project	\$ 75,000
Parks Utility Fee Fund	Parks & Recreation Office - ADA Access to Building	\$ 135,000
Parks Utility Fee Fund	Ibach Park Bleachers	\$ 25,000
Parks Utility Fee Fund	Community Park Playground	\$ 400,000
Parks Utility Fee Fund	Neighborhood Parks Restroom Renovations	\$ 50,000
Parks Utility Fee Fund	Little Woodrose Renovation	\$ 200,000
Total Parks Utility Fee Fund		\$ 1,060,000
Park Development Fund	Basalt Creek Park Land Acquisition and Site Planning	\$ 150,000
Total Park Development Fund		\$ 150,000
Sewer Development Fund	Sewer Master Plan Update	\$ 100,000
Total Sewer Development Fund		\$ 100,000
American Rescue Plan Act	Stoneridge Park Renovation	\$ 1,000,000
American Rescue Plan Act	Trail adjacent to Plambeck Gardens Affordable Housing Development	\$ 500,000
American Rescue Plan Act	ADA Improvements/Library Lighting	\$ 563,725
Total American Rescue Plan Act Fund		\$ 2,063,725
Water Operating Fund	Aquifer Storage and Recovery (ASR) Well Repair	\$ 992,000
Water Operating Fund	Emergency Supply Improvements	\$ 1,000,000
Water Operating Fund	Physical Site & Cyber Security Upgrades	\$ 225,000
Water Operating Fund	In-Pipe Project	\$ 668,585
Water Operating Fund	Tualatin-Sherwood Rd. Utility Relocation	\$ 100,000
Water Operating Fund	SCADA System Improvements	\$ 200,000
Water Operating Fund	B-Level Reservoir	\$ 4,500,000
Water Operating Fund	A-1 Reservoir Upgrades	\$ 100,000
Water Operating Fund	C-Level Pump Station	\$ 1,000,000
Water Operating Fund	C-Level Pump Station Generator	\$ 100,000
Total Water Operating Fund		\$ 8,885,585
Sewer Operating Fund	Tualatin Community Park Sewer Line Repair	\$ 6,960
Sewer Operating Fund	Sewer Pipe Rehab Program	\$ 216,000
Sewer Operating Fund	Martinazzi Sanitary Sewer Upsizing (Priority 3 & 4)	\$ 1,074,000
Sewer Operating Fund	Martinazzi Sanitary Sewer Upsizing (Priority 5)	\$ 594,000
Sewer Operating Fund	SW Tualatin Sewer Main Upsizing	\$ 216,000
Total Sewer Operating Fund		\$ 2,106,960

Fund Title	Project Name	FY24/25
Stormwater Operating Fund	Water Quality Facility Retrofit Program	\$ 300,000
Stormwater Operating Fund	Siuslaw Stormwater Quality Retrofit & 99th/Coquille	\$ 1,000,000
Stormwater Operating Fund	Nyberg Creek Stormwater Improvements	\$ 2,000,000
Stormwater Operating Fund	Stormwater System Repairs	\$ 100,000
Total Stormwater Operating Fund		\$ 3,400,000
Road Operating Fund	Neighborhood Solutions/Pedestrian Friendly Program (NTSP)	\$ 270,000
Road Operating Fund	On-site Mag-Chloride (de-icer) storage tank at the City Services facility.	\$ 100,000
Total Road Operating Fund		\$ 370,000
Transportation Development Tax Fund	Tualatin-Sherwood Rd Utility Relocate, Washington County Widening Project	\$ 100,000
Transportation Development Tax Fund	65th / Borland / Sagert Intersection Improvements	\$ 1,000,000
Transportation Development Tax Fund	Tualatin-Sherwood Rd / Railroad / Boones Ferry Rd Grade-Separation Feasibility Study	\$ 200,000
Transportation Development Tax Fund	Interchange Area Management Plan	\$ 20,000
Total Transportation Development Tax Fund		\$ 1,320,000
Parks Project Fund	Riverfront Property Development	\$ 750,000
Parks Project Fund	Nyberg Creek Trail	\$ 2,250,000
Parks Project Fund	Athletic Field Investments	\$ 500,000
Total Parks Project Fund		\$ 3,500,000
Building Fund	Vehicle for Building Inspector	\$ 40,000
Building Fund	Building Inspection Drone	\$ 20,000
Total Building Fund		\$ 60,000
Vehicle Replacement Fund	Organization-Wide Vehicle Replacements	\$ 593,865
Total Vehicle Replacement Fund		\$ 593,865
Total Capital Outlay		\$ 25,880,700

PROJECT SUMMARY BY CATEGORY

Facilities & Equipment	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Heritage Center Upgrades	30,000	-	-	-	-
Juanita Pohl Center Facility Enhancements	335,000	-	-	-	-
Library & City Offices HVAC Unit Replacement	42,000	-	-	-	-
Library Furnishing Replacement	47,000	-	-	-	-
Library Teen Room Light Sculpture	30,000	-	-	-	-
Operations Building A HVAC Unit Replacement	40,000	-	-	-	-
Police Station HVAC Unit Replacement	78,000	-	-	-	-
Police Station Interior Update	200,000	-	-	-	-
Police Station - Remove flagstone to meet ADA	100,000	-	-	-	-
Police Station Roof	437,850	-	-	-	-
Tualatin City Services - Fuel Tank Relocation and Site Upgrades	500,000	1,300,000	-	-	-
Brown's Ferry C. Center HVAC Unit Replacement	-	12,000	-	-	-
Browns Ferry Community Center & Garage Re-roof	-	75,000	-	-	-
Browns Ferry Community Center buildings -Repair & Paint	-	13,500	-	-	-
Core Area Parking: Green Lot Slurry Seal	-	14,000	-	-	-
Core Area Parking: White Lot Slurry Seal	-	34,000	-	-	-
Core Area Parking: Yellow Lot Slurry Seal	-	14,000	-	-	-
Juanita Pohl Center Parking Lot Design and Reconstruction	-	60,000	1,500,000	-	-
Operations Covered Parking Structure for Trucks	-	175,000	600,000	-	-
Parks & Rec. Admin. Building ADA Improvements (Lafky)	-	325,000	-	-	-
Police -PGE Fleet Partner EV Program	-	100,000	-	-	-
Tualatin City Park Boat Ramp Drive Aisle and Parking Lot	-	190,000	-	-	-
Walnut House Roof Replacement	-	26,000	-	-	-
Browns Ferry Community Center & Garage ADA Remodel	-	-	245,000	-	-
Browns Ferry Park Barn Structural Upgrade	-	-	265,000	-	-
Parks & Rec. Admin. Building Roof Replacement	-	-	80,000	-	-
Police Station Evidence Room Heat System (mini-split)	-	-	-	-	200,000
Vehicles	588,833	422,692	525,614	446,000	212,700
Facilities & Equipment Total	2,398,683	2,761,192	3,292,614	446,000	412,700

PROJECT SUMMARY BY CATEGORY

Parks & Recreation	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Asphalt Replacement for Trails - Tualatin Community Park	20,000	20,000	20,000	20,000	20,000
Basalt Creek Linear Park	485,000	-	-	-	-
Greenway & Path Expansion	2,668,000	2,668,000	2,668,000	-	-
Zion Bridge Deck Replacement	111,550	-	-	-	-
High School Field #E30	500,000	-	-	-	-
Ice Age Tonquin Trail #E37	144,700	-	-	-	-
Las Casitas Park Renovation	750,000	-	-	-	-
Nyberg Creek Greenway	2,000,000	-	-	-	-
Parks Sign Project	50,000	250,000	-	-	-
Riverfront Park	10,000,000	-	-	-	-
Tualatin Community Park Expansion	3,000,000	-	-	-	-
Atfalati Park Renovation & Improvements #P8	-	7,094,925	-	-	-
Basalt Creek Future Park (14 acres)	-	10,000,000	-	-	-
Basalt Creek Park #P3 (3 acres)	-	710,000	5,983,000	5,983,000	5,983,000
Integrated Pest Management Plan #P15	-	165,000	-	-	-
School City Facility Partnership	-	3,000,000	3,000,000	-	-
Jurgens Park Expansion	-	-	227,700	4,550,895	-
Tualatin Commons Park	-	-	65,470	-	-
Tualatin River Greenway Development	-	-	5,483,771	-	-
New Parks	-	-	-	4,925,000	-
Sweek Pond Natural Area	-	-	-	1,261,784	-
Lafky Park Renovation & Improvement #E4	-	-	-	-	349,000
Jurgens Park Renovation & Improvements #E3	-	-	-	-	7,328,675
Tualatin Community Park Renovation & Improvements	-	-	-	-	20,897,000
Parks & Recreation Total	19,729,250	23,907,925	17,447,941	16,740,679	34,577,675

PROJECT SUMMARY BY CATEGORY

Technology	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Camera NVR Server Replacement and Upgrade	22,000	-	-	-	22,000
Cloud Migration	50,000	-	-	-	-
Library Patron Computer Replacement	30,000	-	-	-	-
Badge Access Expansion	-	700,000	-	-	-
VMware renewal	-	200,000	-	-	-
VX Rail	-	70,000	70,000	70,000	70,000
Police MDT (Laptop) Replacement	-	-	-	150,000	-
Battery Replacement	-	-	-	-	25,000
Network Replacement	-	-	-	-	200,000
Technology Total	102,000	970,000	70,000	220,000	317,000

Transportation	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
65th and Borland Turn Lane	2,000,000	-	-	-	-
Herman Rd: 124th to Cipole Rd Improvements	800,000	2,500,000	-	-	-
Neighborhood Transportation Safety Program	150,000	150,000	150,000	150,000	150,000
Tualatin-Sherwood Rd Utility Relocation	200,000	-	-	-	-
Bridgeport Transportation Subarea Management Plan	100,000	100,000	-	-	-
Tualatin-Sherwood Rd / Railroad / Boones Ferry Rd Grade Separation Feasibility Study	200,000	400,000	800,000	800,000	1,000,000
TSP Prioritized Projects	-	2,000,000	2,000,000	2,000,000	2,000,000
Adaptive Signal System Update	-	500,000	500,000	-	-
Tualatin-Sherwood / Teton Intersection Improvement	-	-	300,000	300,000	1,000,000
Crosswalks Across Busy Streets	-	-	100,000	400,000	1,000,000
Transportation Total	3,450,000	5,650,000	3,850,000	3,650,000	5,150,000

Utilities	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Sewer					
Martinazzi Sewer Priority 3 and 4	1,074,000	1,368,000	-	-	-
Martinazzi Sewer Priority 5	594,000	756,000	-	-	-
Sewer Pipe Rehab Program	200,000	200,000	200,000	200,000	200,000
SW Tualatin Sewer Main Upsizing	216,000	324,000	4,670,000	-	-
Southwest Tualatin Sewer Planning	100,000	-	-	-	-
Teton Trunk Upsizing	-	36,000	358,000	456,000	-
Tualatin Reservoir Sewer Trunk Upsizing (CWS)	-	240,000	2,412,000	3,078,000	-
Tualatin Sherwood (TSR) Sewer Trunk Upsizing	-	-	100,000	994,000	1,266,000
Cipole/Bluff Trunk Upsizing	-	-	-	160,000	1,596,000
Sewer Total	2,184,000	2,924,000	7,740,000	4,888,000	3,062,000
Utilities cont'd on next page					

PROJECT SUMMARY BY CATEGORY

Utilities, Cont'd	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Storm					
Nyberg Creek Stormwater Improvements Phase 1 & 2	2,000,000	2,000,000	1,000,000	-	-
Siuslaw Stormwater Quality Retrofit & 99th/Coquille	1,000,000	500,000	-	-	-
Storm pipe replacement placeholder	100,000	100,000	100,000	100,000	100,000
WQ Facility Repair and Retrofit	300,000	300,000	500,000	500,000	500,000
WQ Structure Replacement	300,000	300,000	300,000	300,000	300,000
Stormwater Master Plan	-	-	100,000	-	-
Community Park and Pohl Center Water Quality Facilities	-	-	-	500,000	500,000
	-	-	-	-	-
Storm Total	3,700,000	3,200,000	2,000,000	1,400,000	1,400,000
Water					
A-1 Reservoir Upgrades (#613)	100,000	1,500,000	2,000,000	-	-
ASR Well Rehabilitation (#613)	300,000	-	300,000	-	-
B Level Reservoir at ASR (#601)	4,500,000	5,000,000	-	-	-
C Level Pump Station (B to C Pump Station - #603)	1,000,000	500,000	-	-	-
C Level Pump Station Generator (#607)	100,000	-	-	-	-
Emergency Supply Improvements Placeholder (#604)	1,000,000	1,000,000	-	-	-
Tualatin City Services (TCS) Micro Hydro Turbine	251,711	668,584	-	-	-
SCADA System Improvements (#611)	200,000	-	-	-	-
Miscellaneous Physical Site & Cyber Security Upgrades (#610)	225,000	250,000	250,000	-	-
Blake Street – Railroad to 115 th (#401)	-	250,000	1,000,000	-	-
Seismic Upgrades at Reservoirs (#605)	-	225,000	225,000	-	-
Basalt Creek Pipeline from Boones to Grahams	-	1,250,000	1,250,000	500,000	-
Leveton (A Level - #405)	-	-	549,000	-	-
Upgrade Martinazzi Pump Station (#606)	-	-	-	2,750,000	2,750,000
Iowa St - C Level (#406)	-	-	-	1,000,000	-
C Level Transmission Upsizing – SW 82nd Ave to C Level Reservoirs	-	-	-	2,000,000	-
90th Ave (A Level) (#404)	-	-	-	100,000	200,000
A-2 Reservoir upgrades (#614)	-	-	-	-	100,000
Manhasset Dr (A Level) (#402)	-	-	-	-	250,000
Water Total	7,676,711	10,643,584	5,574,000	6,350,000	3,300,000
Utilities Total	13,560	16,767,584	15,314,000	12,638,000	7,762,000

PROJECT SUMMARY BY FUNDING SOURCE

Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Grand Total
American Rescue Plan	1,235,000	-	-	-	-	1,235,000
Core Area Parking	-	62,000	-	-	-	62,000
General Fund	1,853,400	10,562,425	8,568,471	6,052,679	29,111,675	56,112,650
Park Development (SDC)	2,812,700	13,378,000	8,651,000	5,983,000	5,983,000	36,807,700
Park Utility Fee	550,000	250,000	64,470	-	-	865,470
Park Project Fund	15,000,000	3,000,000	3,000,000	4,925,000	-	25,925,000
Road Operating/Gas Tax	150,000	650,000	650,000	150,000	150,000	1,750,000
Sewer Operating	221,600	232,400	667,000	200,000	200,000	1,521,000
Sewer SDC	339,300	378,360	1,306,200	328,120	278,520	2,630,500
Stormwater Operating	3,320,000	2,820,000	1,810,000	1,400,000	1,400,000	10,750,000
Stormwater SDC	380,000	380,000	190,000	-	-	950,000
Transportation Dev. Tax	2,500,000	2,500,000	3,200,000	3,500,000	5,000,000	16,700,000
Vehicle Replacement Fund	558,833	422,692	525,614	446,000	212,700	2,165,839
Water Operating	3,910,211	6,148,084	4,570,680	4,447,000	2,706,000	21,781,975
Water SDC	3,766,500	4,495,500	1,003,320	783,000	594,000	10,642,320
Outside Funded (Grants, County Projects, etc.)	2,645,500	4,834,960	5,773,460	4,329,100	2,583,480	20,166,500
Grand Total	39,480,643	52,228,702	40,640,555	28,460,679	49,419,375	211,185,954

PROJECT SUMMARY BY FUNDING SOURCE

General Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Heritage Center Upgrades	30,000	-	-	-	-
Juanita Pohl Center Facility Enhancements	115,000	-	-	-	-
Library & City Offices HVAC Unit Replacement	42,000	-	-	-	-
Library Furnishing Replacement	47,000	-	65,000	-	-
Library Teen Room Light Sculpture	30,000	-	-	-	-
Operations Building A HVAC Unit Replacement	40,000	-	-	-	-
Police Station HVAC Unit Replacement	78,000	-	-	-	-
Police Station Interior Update	200,000	-	-	-	-
Police Station - Remove flagstone to meet ADA	100,000	-	-	-	-
Police Station Roof	437,850	-	-	-	-
Tualatin City Services - Fuel Tank Relocation and Site Upgrades	500,000	1,300,000	-	-	-
Camera NVR Server Replacement and Upgrade	22,000	-	-	-	22,000
Library Patron Computer Replacement	30,000	-	-	-	-
Cloud Migration	50,000	-	-	-	-
Asphalt Replacement for Trails - Tualatin Community Park	20,000	20,000	20,000	20,000	20,000
Zion Bridge Deck Replacement	115,550	-	-	-	-
Brown's Ferry C. Center HVAC Unit Replacement	-	12,000	12,000	-	-
Browns Ferry Community Center & Garage Re-roof	-	75,000	-	-	-
Browns Ferry Community Center buildings -Repair & Paint	-	13,500	-	-	-
Juanita Pohl Center Parking Lot Design and Reconstruction	-	60,000	1,500,000	-	-
Operations Covered Parking Structure for Trucks	-	175,000	600,000	-	-
Parks & Rec. Admin. Building ADA Improvements (Lafky)	-	325,000	-	-	-
Police -PGE Fleet Partner EV Program	-	100,000	-	-	-
Tualatin City Park Boat Ramp Drive Aisle and Parking Lot	-	190,000	-	-	-
Walnut House Roof Replacement	-	26,000	-	-	-
Integrated Pest Management Plan #P15	-	165,000	-	-	-
Badge Access Expansion	-	700,000	-	-	-
VMware renewal	-	200,000	-	-	-
VX Rail	-	70,000	70,000	70,000	70,000
Atfalati Park Renovation & Improvements #P8	-	7,094,925	-	-	-
Browns Ferry Community Center & Garage ADA Remodel	-	-	245,000	-	-
Browns Ferry Park Barn Structural Upgrade	-	-	265,000	-	-
Parks & Rec. Admin. Building Roof Replacement	-	-	80,000	-	-
Jurgens Park Expansion	-	-	227,800	4,550,895	-
Tualatin River Greenway Development	-	-	5,483,771	-	-
Sweek Pond Natural Area	-	-	-	1,261,784	-
Police MDT (Laptop) Replacement	-	-	-	150,000	-
Police Station Evidence Room Heat System (mini-split)	-	-	-	-	200,000
Jurgens Park Renovation & Improvements #E3	-	-	-	-	7,328,675
Lafky Park Renovation & Improvement #E4	-	-	-	-	349,000
Tualatin Community Park Renovation & Improvements	-	-	-	-	20,897,000

General Fund, Cont'd	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Network Replacement	-	-	-	-	200,000
Battery Replacement	-	-	-	-	25,000
General Fund Total	1,853,400	10,526,425	8,568,471	6,052,679	29,111,675
Projected Revenue Available for Projects	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000

American Rescue Plan	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Basalt Creek Linear Park	485,000	-	-	-	-
Las Casitas Park Renovation	750,000	-	-	-	-
Leveton Projects Total	1,235,000	-	-	-	-

Core Area Parking Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Core Area Parking: Green Lot Slurry Seal	-	14,000	-	-	-
Core Area Parking: White Lot Slurry Seal	-	34,000	-	-	-
Core Area Parking: Yellow Lot Slurry Seal	-	14,000	-	-	-
Core Area Parking Total	-	62,000	-	-	-

Park Development Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Basalt Creek Park #P3	-	710,000	5,983,000	5,983,000	5,983,000
Greenway & Path Expansion	2,668,000	2,668,000	2,668,000	-	-
Ice Age Tonquin Trail #E37	144,700	-	-	-	-
Basalt Creek Future Park	-	10,000,000	-	-	-
Park Development Total	2,812,700	13,378,000	8,651,000	5,983,000	5,983,000

Park Utility Fee Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
High School Field #E30	500,000	-	-	-	-
Parks Sign Project	50,000	250,000	-	-	-
Tualatin Commons Park	-	-	65,470	-	-
Park Utility Fee Total	550,000	250,000	65,470	-	-

Parks Project Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
New Natural Areas	2,500,000	-	-	-	-
Nyberg Creek Greenway	2,000,000	-	-	-	-
Riverfront Park	10,000,000	-	-	-	-
Tualatin Community Park Expansion	3,000,000	-	-	-	-
School City Facility Partnership	-	3,000,000	3,000,000	-	-
New Parks	-	-	-	4,925,000	-
Parks Bond Total	17,500,000	3,000,000	3,000,000	4,925,000	-

PROJECT SUMMARY BY FUNDING SOURCE

Road Operating/Gas Tax Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Neighborhood Transportation Safety Program	150,000	150,000	150,000	150,000	150,000
Adaptive Signal System Update	-	500,000	500,000	-	-
Road Operating/Gas Tax	350,000	650,000	650,000	150,000	150,000

Sewer Operating Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Sewer Pipe Rehab Program	200,000	200,000	200,000	200,000	200,000
SW Tualatin Sewer Main Upsizing	21,600	32,400	467,000	-	-
Sewer Total	221,600	232,400	667,000	200,000	200,000

Sewer SDC Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Martinazzi Sewer Trunk Upsizing (Priority 5)	207,900	264,600	-	-	-
SW Tualatin Sewer Main Upsizing	54,000	81,000	1,167,500	-	-
Southwest Tualatin Sewer Planning	75,000	-	-	-	-
Tualatin Reservoir Sewer Trunk Upsizing	-	2,400	24,120	30,780	-
Teton Sewer Trunk Upsizing	-	8,640	85,920	109,440	-
Tualatin Sherwood Rd (TSR) Sewer Trunk Upsizing	-	-	22,000	218,680	278,520
Sewer SDC Total	336,900	356,640	1,299,540	358,900	278,520

Stormwater Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Nyberg Creek Stormwater Improvements Phase 1 & 2	1,620,000	1,620,000	810,000	-	-
Siuslaw Stormwater Quality Retrofit & 99th/Coquille	1,000,000	500,000	-	-	-
Storm pipe replacement placeholder	100,000	100,000	100,000	100,000	10,000
WQ Facility Repair and Retrofit	300,000	300,000	500,000	500,000	500,000
WQ Structure Replacement	300,000	300,000	300,000	300,000	300,000
Stormwater Master Plan	-	-	100,000	-	-
Community Park and Pohl Center Water Quality Facilities	-	-	-	500,000	500,000
Storm Drain Total	3,320,000	2,820,000	1,810,000	1,400,000	1,400,000

Storm SDC Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Nyberg Creek Stormwater Improvements Phase 1 & 2	380,000	380,000	190,000	-	-
Storm SDC Total	380,000	380,000	190,000	-	-

Transportation Development Tax Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
65th and Borland Turn Lane	2,000,000	-	-	-	-
Tualatin-Sherwood Rd Utility Relocation	200,000	-	-	-	-
Bridgeport Transportation Subarea Management Plan	100,000	100,000	-	-	-
Tualatin-Sherwood Rd / Railroad / Boones Ferry Rd Grade Separation Feasibility Study	200,000	400,000	800,000	800,000	1,000,000
TSP Prioritized Projects	-	2,000,000	2,000,000	2,000,000	2,000,000
Tualatin-Sherwood / Teton Intersection Improvement	-	-	300,000	300,000	1,000,000
Crosswalks Across Busy Streets	-	-	100,000	400,000	1,000,000
Transp. Dev. Tax Total	2,500,000	2,500,000	3,200,000	3,500,000	5,000,000

PROJECT SUMMARY BY FUNDING SOURCE

Vehicle Replacement Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Vehicle replacement Fund Vehicles	558,833	422,692	525,614	446,000	212,700
Vehicle Replacement Fund Total	558,833	422,692	525,614	446,000	212,700

Water Operating Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
A-1 Reservoir Upgrades (#613)	82,000	1,230,000	1,640,000	-	-
ASR Well Rehabilitation (#613)	246,000	-	246,000	-	-
B Level Reservoir at ASR (#601)	1,260,000	1,400,000	-	-	-
C Level Pump Station (B to C Pump Station - #603)	820,000	410,000	-	-	-
C Level Pump Station Generator (#607)	82,000	-	-	-	-
SCADA System Improvements (#611)	164,000	-	-	-	-
Emergency Supply Improvements Placeholder (#604)	820,000	820,000	-	-	-
Tualatin City Services (TCS) Micro Hydro Turbine	251,711	668,584	-	-	-
Miscellaneous Physical Site & Cyber Security Upgrades (#610)	184,500	205,000	205,000	-	-
Basalt Creek Pipeline from Boones to Grahams	-	1,025,000	1,025,000	410,000	-
Blake Street – Railroad to 115th (#401)	-	205,000	820,000	-	-
Seismic Upgrades at Reservoirs (#605)	-	184,500	184,500	-	-
Leveton (A Level - #405)	-	-	450,180	-	-
Upgrade Martinazzi Pump Station (#606)	-	-	-	2,255,000	2,255,000
Iowa St - C Level (#406)	-	-	-	820,000	-
C Level Transmission Upsizing – SW 82nd Ave to C Level Reservoirs	-	-	-	1,120,000	-
90th Ave (A Level) (#404)	-	-	-	82,000	164,000
A-2 Reservoir upgrades (#614)	-	-	-	-	82,000
Manhasset Dr (A Level) (#402)	-	-	-	-	205,000
Water Total	3,910,211	6,148,084	4,570,680	4,447,000	2,706,000

Water SDC Fund	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
A-1 Reservoir Upgrades (#613)	18,000	270,000	360,000	-	-
ASR Well Rehabilitation (#613)	54,000	-	-	-	-
B Level Reservoir at ASR (#601)	3,240,000	3,600,000	-	-	-
C Level Pump Station (B to C Pump Station - #603)	180,000	90,000	-	-	-
C Level Pump Station Generator (#607)	18,000	-	-	-	-
SCADA System Improvements (#611)	36,000	-	-	-	-
Emergency Supply Improvements Placeholder (#604)	180,000	180,000	-	-	-
Miscellaneous Physical Site & Cyber Security Upgrades (#610)	40,500	45,000	45,000	-	-
Basalt Creek Pipeline from Boones to Grahams	-	225,000	225,000	90,000	-
Blake Street – Railroad to 115th (#401)	-	45,000	180,000	-	-
Seismic Upgrades at Reservoirs (#605)	-	40,500	40,500	-	-
Leveton (A Level - #405)	-	-	98,820	-	-
Upgrade Martinazzi Pump Station (#606)	-	-	-	495,000	495,000
Iowa St - C Level (#406)	-	-	-	180,000	-
90th Ave (A Level) (#404)	-	-	-	18,000	36,000

PROJECT SUMMARY BY FUNDING SOURCE

Water SDC Fund, Cont'd	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
A-2 Reservoir upgrades (#614)	-	-	-	-	18,000
Manhasset Dr (A Level) (#402)	-	-	-	-	45,000
Water SDC Total	3,766,500	4,495,500	1,003,320	1,903,000	594,000

Outside Funded	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Juanita Pohl Center Facility Enhancements	220,000	-	-	-	-
Herman Rd: 124th to Cipole Rd Improvements (Washington County MSTIP)	800,000	2,500,000	-	-	-
Martinazzi Sewer (Priority 3 and 4) - CWS	1,074,000	1,368,000	-	-	-
Martinazzi Sewer (Priority 5) - CWS	386,100	491,400	-	-	-
SW Tualatin Sewer Main Upsizing - CWS	140,400	210,600	3,035,500	-	-
Southwest Tualatin Sewer Planning	25,000			-	-
Tualatin Reservoir Sewer Trunk Upsizing - CWS	-	237,600	2,387,880	3,047,220	-
Teton Sewer Trunk Upsizing - CWS	-	27,360	272,080	346,560	-
Tualatin Sherwood Rd (TSR) Sewer Trunk Upsizing - CWS	-	-	78,000	775,320	987,480
Cipole / Bluff - CWS	-	-	-	160,000	1,596,000
Outside Funded Total	2,645,500	4,834,960	5,773,460	4,329,100	2,583,480

Tualatin Development Commission

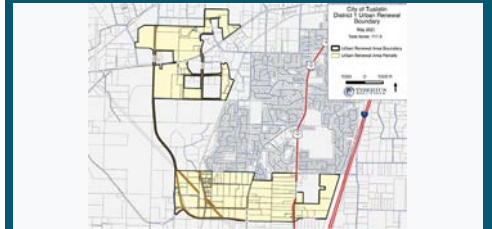
To promote, develop, and assist with opportunities for sustainable and equitable business, industrial, and entrepreneurial development.

TDC Administration



Leveton Tax Increment District

Southwest Urban Renewal District



Core Opportunity & Reinvestment Area



	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Property Taxes	\$ 134,727	\$ 1,299,932	\$ 1,500,475	\$ 2,726,315	\$ 2,726,315	\$ 2,726,315
Intergovernmental	24	142	-	-	-	-
Investment Earnings	85,138	76,853	101,475	196,175	196,175	196,175
Transfers In	-	-	173,775	223,345	223,345	223,345
Total Current Resources	\$ 219,889	\$ 1,376,927	\$ 1,775,725	\$ 3,145,835	\$ 3,145,835	\$ 3,145,835
Beginning Fund Balance	3,458,812	3,237,620	1,564,750	3,678,130	3,678,130	3,678,130
Total Resources	\$ 3,678,701	\$ 4,614,547	\$ 3,340,475	\$ 6,823,965	\$ 6,823,965	\$ 6,823,965

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26
Personal Services	\$ -	\$ -	\$ 173,775	\$ 223,345	\$ 223,345	\$ 223,345
Materials and Services	71,900	21,261	50,850	147,525	147,525	147,525
Capital Outlay	145,301	2,840,880	-	-	-	-
Transfers Out	-	132,220	173,775	223,345	223,345	223,345
Special Payments	223,880	-	64,000	71,710	71,710	71,710
Contingency	-	-	22,650	136,815	136,815	136,815
Reserves and Unappropriated	3,237,620	1,620,186	2,855,425	6,021,225	6,021,225	6,021,225
Total Requirements	\$ 3,678,701	\$ 4,614,547	\$ 3,340,475	\$ 6,823,965	\$ 6,823,965	\$ 6,823,965

TDC Administration Fund

The Urban Renewal Program is a financial tool that uses tax increment financing (TIF) revenue to address “blight” in a community. Examples of blight can include among other things, underdeveloped properties, lack of infrastructure, and deterioration of buildings. The revenue is used to fund projects within urban renewal areas (URA) to support the goals of the urban renewal plan. Overall, these public investments help improve economic vitality, livability, environmental sustainability, and overall quality of life in the community.

The Tualatin Development Commission (TDC) Administration Fund is comprised of expenditures to oversee and operate URAs and to support economic development efforts associated with those areas. With the adoption of two relatively new URAs, the Southwest and Basalt Creek Development Area (aka SWURD) and the Core Opportunity and Reinvestment Area (CORA), the focus of the TDC is on planning and accruing TIF revenue to begin implementing projects. Specifically, for the SWURD, adopted in 2021, focus has been on the planning of utilities (sanitary, storm, transportation) in order to serve future industrial lands. For the CORA, adopted in 2022, focus has been on taking the next step beyond the vision for the area towards implementation, which includes creating a civic identity for the downtown area, constructing projects listed in the plan, actively promoting development opportunities, and seeking development partners to help revitalize the downtown area.

It has been an exciting and fruitful year for urban renewal and economic development. The Division worked with Tiberius Solutions (financing consultant) to complete a financial analysis of the first several years of the development and tax increment revenue projections for the SWURD and CORA.

This year was highlighted with the hiring of Sidaro (Sid) Sin, the City’s new Urban Renewal and Economic Development Manager, to lead the charge for our URAs and bolster our economic development efforts. In his short time here, he has developed an implementation plan for downtown revitalization, done extensive outreach and marketing to the development community for the CORA and SWURD areas, and coordinated with the Parks and Recreation Department for the Riverfront Park Project. Another highlight for this year is the addition of Cody Field, Policy Analyst, who is shared with the Planning Division. Cody will be working on urban renewal efforts, but with heavy emphasis on energizing our economic development efforts.

Objectives for FY 2025/2026

- Urban Renewal objectives for next year will focus on: Engaging the community in downtown revitalization planning efforts that result in community identity, downtown design standards, and development projects; aggressively seeking development partners to initiate downtown projects; and supporting the Parks and Recreation Department and the community to begin preliminary design on the Riverfront Park project.
- Economic Development objectives for next year will focus on: Updating the City’s Key Industry Cluster Report; developing a site inventory resource for available industrial and commercial lands; policy advocacy at all levels of government; and continuing to actively engage the business community, public and private partners to build a diverse, thriving, and economically resilient local economy.

FY 2025/2026 Personal Services \$223,345

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 441,349	\$ 152,524	\$ 132,200	\$ 159,875	\$ 159,875	\$ 159,875
BEGINNING FUND BALANCE	441,349	152,524	132,200	159,875	159,875	159,875
Interest On Investments	6,955	7,462	5,300	196,175	196,175	196,175
INVESTMENT EARNINGS	6,955	7,462	5,300	196,175	196,175	196,175
Transfer In - SWURD Bond Fund	-	-	173,775	223,345	223,345	223,345
TRANSFERS IN	-	-	173,775	223,345	223,345	223,345
TDC ADMINISTRATION FUND	\$ 448,304	\$ 159,986	\$ 311,275	\$ 579,395	\$ 579,395	\$ 579,395

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Salaries And Wages-full Time	\$ -	\$ -	\$ 107,035	\$ 139,865	\$ 139,865	\$ 139,865
Benefits-Employee Benefits	-	-	360	-	-	-
Benefits-FICA	-	-	7,955	10,450	10,450	10,450
Benefits-wc Insurance & Tax	-	-	95	125	125	125
Benefits-Pension	-	-	29,360	41,765	41,765	41,765
Benefits-Insurance	-	-	27,680	30,015	30,015	30,015
Benefits-TriMet Excise Tax	-	-	860	1,125	1,125	1,125
Benefits-Paid Leave OR Tax	-	-	430	-	-	-
PERSONAL SERVICES	-	-	173,775	223,345	223,345	223,345
Printing & Postage	109	-	1,000	1,000	1,000	1,000
Computer Equip & Software	-	-	-	240	240	240
Audit	10,000	5,250	10,000	5,860	5,860	5,860
Consultants	30,003	-	26,000	120,000	120,000	120,000
Insurance	-	1,364	1,500	1,500	1,500	1,500
Conferences & Meetings	59	-	-	5,000	5,000	5,000
Membership Dues	4,749	5,146	5,150	6,325	6,325	6,325
Publication, Rpt, Ref Matl	-	403	-	300	300	300
Administrative Expense	1,322	-	500	600	600	600
Economic Development Expense	25,204	8,387	5,500	5,500	5,500	5,500
Advertising - Informational	454	712	1,200	1,200	1,200	1,200
MATERIALS AND SERVICES	71,900	21,262	50,850	147,525	147,525	147,525
Transfers Out - General Fund	223,880	-	64,000	71,710	71,710	71,710
SPECIAL PAYMENTS	223,880	-	64,000	71,710	71,710	71,710
Contingency	-	-	22,650	136,815	136,815	136,815
CONTINGENCY	-	-	22,650	136,815	136,815	136,815
Future Years Projects	152,524	138,725	-	-	-	-
RESERVES AND UNAPPROPRIATED	152,524	138,725	-	-	-	-
TDC ADMINISTRATION FUND	\$ 448,304	\$ 159,987	\$ 311,275	\$ 579,395	\$ 579,395	\$ 579,395
Full-time Equivalents	-	-	1.00	1.00	1.00	1.00

Leveton Projects Fund

The Leveton Projects Fund carries out projects listed in the Leveton Tax Increment District Plan, adopted in 1985 and collected tax increment up until 2010, when the District reached its maximum indebtedness. The District turned a blighted area lacking critical infrastructure to a vibrant industrial area in the western portion of the City.

In FY24, the last remaining tax increment was used to widen and improve Herman Road, adding sidewalks and bike lanes, as well as improving access to industrial properties within the District.



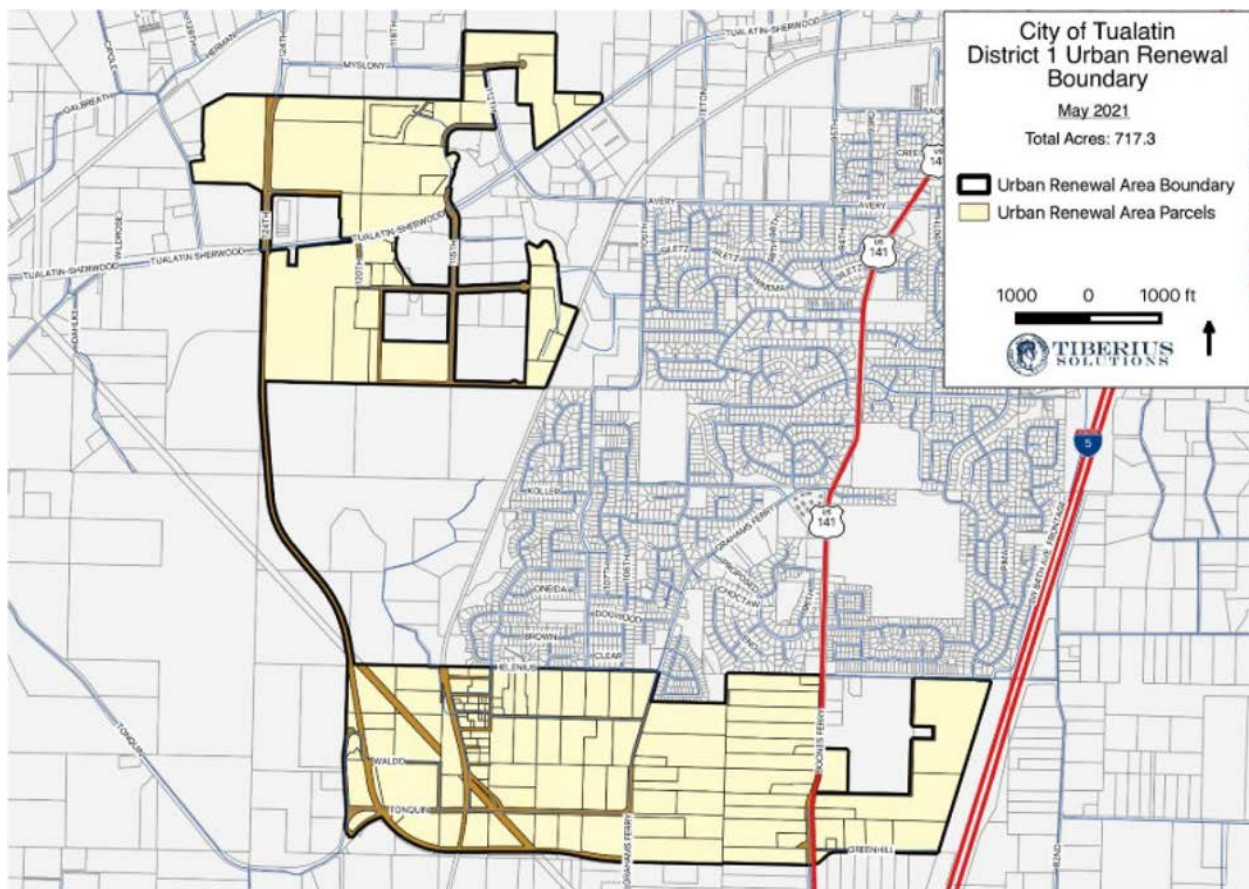
Herman Road Project

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ 3,017,463	\$ 2,947,544	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	3,017,463	2,947,544	-	-	-	-
Interest on Investments	75,382	25,556	-	-	-	-
INVESTMENT EARNINGS	75,382	25,556	-	-	-	-
LEVETON PROJECTS FUND	\$ 3,092,845	\$ 2,973,100	\$ -	\$ -	\$ -	\$ -

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Projects Construction	\$ 144,998	\$ 2,840,880	\$ -	\$ -	\$ -	\$ -
Fund Projects	303	-	-	-	-	-
CAPITAL OUTLAY	145,301	2,840,880	-	-	-	-
Transfers Out - General Fund	-	132,220	-	-	-	-
SPECIAL PAYMENTS	-	132,220	-	-	-	-
General Account Reserve	2,947,544	-	-	-	-	-
RESERVES AND UNAPPROPRIATED	2,947,544	-	-	-	-	-
LEVETON PROJECTS FUND	\$ 3,092,845	\$ 2,973,100	\$ -	\$ -	\$ -	\$ -

Southwest Urban Renewal District Bond Fund

Established in 2021, this urban renewal area, composed of 717 acres of employment land, focuses on the areas of Basalt Creek and the Southwest Industrial Concept Areas. The land is almost exclusively commercial and industrial and currently lacks critical infrastructure to encourage development. The District began collecting tax increment in FY23 and has collected enough increment to begin the process of meeting the District's four goals: employment and development, transportation infrastructure, utility infrastructure and developer assistance and incentives.



Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ -	\$ 137,552	\$ 1,432,550	\$ 3,368,255	\$ 3,368,255	\$ 3,368,255
BEGINNING FUND BALANCE	-	137,552	1,432,550	3,368,255	3,368,255	3,368,255
Property Taxes - Washco	-	-	-	2,210,570	2,210,570	2,210,570
Property Taxes - Clackco	134,640	1,297,960	1,271,230	258,515	258,515	258,515
Property Taxes - Prior Year	-	683	-	-	-	-
Interest On Taxes - Washco	81	1,270	-	-	-	-
Interest On Taxes - Clackco	6	19	-	-	-	-
PROPERTY TAXES	134,727	1,299,932	1,271,230	2,469,085	2,469,085	2,469,085
Payments In Lieu Of Prop Taxes	24	142	-	-	-	-
INTERGOVERNMENTAL	24	142	-	-	-	-
Interest On Investments	2,801	43,835	90,770	-	-	-
INVESTMENT EARNINGS	2,801	43,835	90,770	-	-	-
SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND	\$ 137,552	\$ 1,481,461	\$ 2,794,550	\$ 5,837,340	\$ 5,837,340	\$ 5,837,340

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Transfers Out - TDC Admin	\$ -	\$ -	\$ 173,775	\$ 223,345	\$ 223,345	\$ 223,345
TRANSFERS OUT	-	-	173,775	223,345	223,345	223,345
General Account Reserve	137,552	1,481,461	2,620,775	5,613,995	5,613,995	5,613,995
RESERVES AND UNAPPROPRIATED	137,552	1,481,461	2,620,775	5,613,995	5,613,995	5,613,995
SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND	\$ 137,552	\$ 1,481,461	\$ 2,794,550	\$ 5,837,340	\$ 5,837,340	\$ 5,837,340

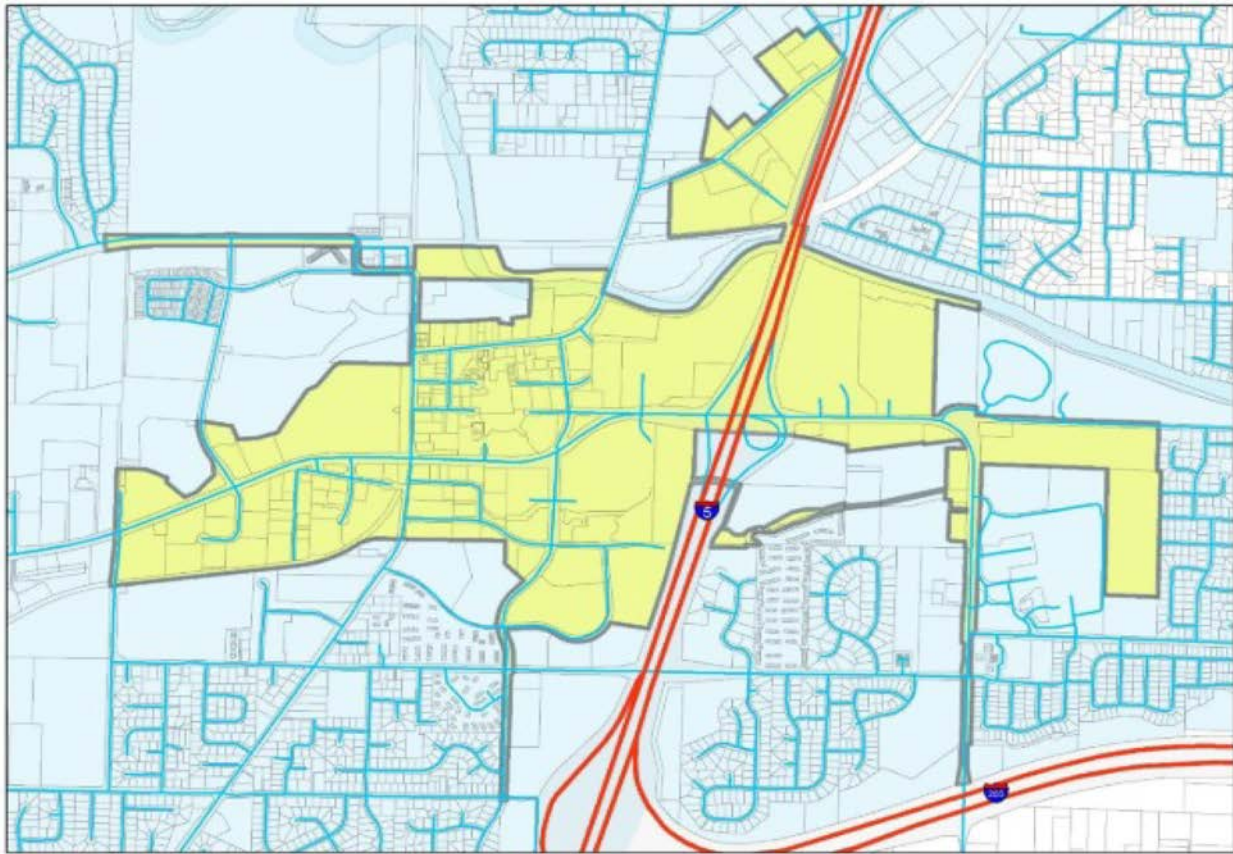
Core Opportunity & Reinvestment Area Bond Fund

City of Tualatin has established an opportunity and reinvestment area in the northern sections of our community called the Core Opportunity Reinvestment Area (CORA). It consists of approximately 457.62 total acres: 357.02 acres of land in tax lots and 100.6 acres of public rights-of-way. It is anticipated that the Core Opportunity Reinvestment Area Plan will take thirty years of tax increment collections to implement. The maximum amount of indebtedness that may be issued for the Plan is not to exceed \$140,000,000 (One Hundred Forty Million dollars).

The Core Opportunity Reinvestment Area Plan is a guiding document in our community's sustainable efforts to strengthen the social, cultural, environmental and economic vitality of central Tualatin by funding projects that improve property values, eliminate existing and future blight, and create an active civic core. Its goals include blight remediation, mixed-use development, enhanced connectivity, industrial development, economic development, community identity, flood mitigation and environmental stewardship.

Objectives for FY 2025/2026

- Continue collecting tax increment to be held for future reinvestment within the area boundaries.



Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
BEGINNING FUND BALANCE	-	-	-	150,000	150,000	150,000
Property Taxes - Washco	-	-	-	222,730	222,730	222,730
Property Taxes - Clackco	-	-	229,245	34,500	34,500	34,500
INTERGOVERNMENTAL	-	-	229,245	257,230	257,230	257,230
Interest On Investments	-	-	5,405	-	-	-
INVESTMENT EARNINGS	-	-	5,405	-	-	-
CORE OPPORTUNITY & REINVESTMENT AREA BOND FUND	\$ -	\$ -	\$ 234,650	\$ 407,230	\$ 407,230	\$ 407,230

Account Description	Actual FY 22-23	Actual FY 23-24	Adopted FY 24-25	Proposed FY 25-26	Approved FY 25-26	Adopted FY 25-26
General Account Reserve	\$ -	\$ -	\$ 234,650	\$ 407,230	\$ 407,230	\$ 407,230
RESERVES AND UNAPPROPRIATED	-	-	234,650	407,230	407,230	407,230
CORE OPPORTUNITY & REINVESTMENT AREA BOND FUND	\$ -	\$ -	\$ 234,650	\$ 407,230	\$ 407,230	\$ 407,230

RESOLUTION NO. 5888-25

A RESOLUTION ADOPTING THE CITY OF TUALATIN'S BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2025, MAKING APPROPRIATIONS, LEVYING AD VALOREM TAXES, AND CATEGORIZING THE LEVIES

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TUALATIN, OREGON, that:

Section 1. The City Council of the City of Tualatin hereby adopts the Budget as approved by the Budget Committee and adjusted by the Council. The total sum of the budget is \$165,489,430 (including \$51,280,100 of unappropriated fund balance and reserves) and is now on file at the City Offices.

Section 2. The amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

City Council	\$	198,410	
Administration	\$	2,369,475	
Finance	\$	1,343,380	
Municipal Court	\$	551,495	
Legal	\$	605,890	
Information Systems	\$	2,027,070	
Community Development	\$	1,405,995	
Engineering	\$	1,285,110	
Police	\$	10,582,920	
Parks and Recreation	\$	1,837,560	
Library	\$	2,910,180	
Maintenance Services	\$	4,365,070	
Parks Maintenance	\$	2,120,340	
Non-Departmental	\$	1,704,135	
Contingency	\$	4,996,055	
Total GENERAL FUND Appropriations			\$ 38,303,085
Reserves	\$	1,484,835	
Unappropriated	\$	5,001,345	
Total GENERAL FUND			<u>\$ 44,789,265</u>

BUILDING FUND

Personal Services	\$	1,168,585	
Material & Services	\$	748,775	
Capital Outlay	\$	60,000	
Transfers	\$	662,700	
Contingency	\$	396,010	
Total BUILDING FUND Appropriations			\$ 3,036,070
Reserves	\$	140,185	
Total BUILDING FUND			<u>\$ 3,176,255</u>

WATER OPERATING FUND

Personal Services	\$	1,067,525	
Material & Services	\$	4,999,075	
Capital Outlay	\$	8,885,585	
Transfers	\$	2,278,380	
Contingency	\$	2,584,585	
Total WATER OPERATING FUND Appropriations			\$ 19,815,150
Reserves	\$	10,114,395	
Total WATER OPERATING FUND			<u>\$ 29,929,545</u>

SEWER OPERATING FUND

Personal Services	\$	682,320	
Material & Services	\$	560,485	
Capital Outlay	\$	2,106,960	
Transfers	\$	1,003,600	
Contingency	\$	653,005	
Total SEWER OPERATING FUND Appropriations			\$ 5,006,370
Reserves	\$	5,041,870	
Total SEWER OPERATING FUND			<u>\$ 10,048,240</u>

STORMWATER OPERATING FUND

Material & Services	\$	898,245	
Capital Outlay	\$	3,400,000	
Transfers	\$	1,343,975	
Contingency	\$	846,335	
Total STORMWATER FUND Appropriations			\$ 6,488,555
Reserves	\$	6,998,620	
Total STORMWATER OPERATING FUND			<u>\$ 13,487,175</u>

ROAD UTILITY FEE FUND

Material & Services	\$	2,269,840	
Transfers	\$	462,680	
Contingency	\$	409,880	
Total ROAD UTILITY FEE FUND Appropriations			\$ 3,142,400
Reserves	\$	2,202,120	
Total ROAD UTILITY FEE FUND			<u>\$ 5,344,520</u>

ROAD OPERATING FUND

Personal Services	\$	586,610	
Material & Services	\$	1,217,630	
Capital Outlay	\$	370,000	
Transfers	\$	1,547,070	
Contingency	\$	558,195	
Total ROAD OPERATING FUND Appropriations			\$ 4,279,505
Reserves	\$	2,494,245	
Total ROAD OPERATING FUND			<u>\$ 6,773,750</u>

CORE AREA PARKING DISTRICT FUND

Material & Services	\$	39,025	
Capital Outlay	\$	-	
Transfers	\$	31,250	
Contingency	\$	10,540	
Total CORE AREA PARKING DISTRICT FUND Appropriations			\$ 80,815
Reserves	\$	313,625	
Total CORE AREA PARKING DISTRICT FUND			<u>\$ 394,440</u>

TUALATIN SCIENCE AND TECHNOLOGY SCHOLARSHIP FUND

Material & Services	\$	3,000	
Total TUALATIN SCHOLARSHIP FUND Appropriations			\$ 3,000
Reserves	\$	53,715	
Total TUALATIN SCHOLARSHIP FUND			<u>\$ 56,715</u>

PARKS UTILITY FEE FUND

Material & Services	\$	32,000	
Capital Outlay	\$	1,060,000	
Transfers	\$	181,675	
Contingency	\$	163,800	
Total PARKS UTILITY FEE FUND Appropriations			\$ 1,437,475
Reserves	\$	541,025	
Total PARKS UTILITY FEE FUND			<u>\$ 1,978,500</u>

GENERAL OBLIGATION BOND FUND

Debt Service	\$	5,144,250	
Total GO BOND DEBT FUND Appropriations			\$ 5,144,250
Reserves	\$	100,000	
Total GO BOND DEBT FUND			<u>\$ 5,244,250</u>

ENTERPRISE BOND FUND

Material & Services	\$	495	
Debt Service	\$	864,185	
Total ENTERPRISE BOND FUND Appropriations			\$ 864,680
Reserves	\$	-	
Total ENTERPRISE BOND FUND			<u>\$ 864,680</u>

WATER DEVELOPMENT FUND

Transfers	\$	3,892,985	
Total WATER DEVELOPMENT FUND Appropriations			\$ 3,892,985
Reserves	\$	393,065	
Total WATER DEVELOPMENT FUND			<u>\$ 4,286,050</u>

SEWER DEVELOPMENT FUND

Capital Outlay	\$	100,000	
Transfers	\$	293,030	
Total SEWER DEVELOPMENT FUND Appropriations			\$ 393,030
Reserves	\$	3,838,510	
Total SEWER DEVELOPMENT FUND			<u>\$ 4,231,540</u>

STORMWATER DEVELOPMENT FUND

Transfers	\$	380,000	
Total STORMWATER DEVELOPMENT FUND Appropriations			\$ 380,000
Reserves	\$	218,480	
Total STORMWATER DEVELOPMENT FUND			<u>\$ 598,480</u>

PARK DEVELOPMENT FUND

Material & Services	\$	254,000	
Capital Outlay	\$	150,000	
Transfers	\$	76,375	
Contingency	\$	72,055	
Total PARK DEVELOPMENT FUND Appropriations			\$ 552,430
Reserves	\$	5,888,200	
Total PARK DEVELOPMENT FUND			<u>\$ 6,440,630</u>

PARKS PROJECT FUND

Personal Services	\$	153,440	
Material & Services	\$	1,000	
Capital Outlay	\$	3,500,000	
Transfers	\$	325,495	
Contingency	\$	596,990	
Total PARKS PROJECT FUND Appropriations			\$ 4,576,925
Reserves	\$	3,422,115	
Total PARKS PROJECT FUND			<u>\$ 7,999,040</u>

VEHICLE REPLACEMENT FUND

Material & Services	\$	16,700	
Capital Outlay	\$	593,865	
Total VEHICLE REPLACEMENT FUND Appropriations			\$ 610,565
Reserves	\$	3,033,750	
Total VEHICLE REPLACEMENT FUND			<u>\$ 3,644,315</u>

TRANSPORTATION DEVELOPMENT TAX FUND

Materials & Services	\$	50,000	
Capital Outlay	\$	1,320,000	
Transfers	\$	185,865	
Contingency	\$	12,446,175	
Total TRANSPORTATION DEVELOP TAX FUND			<u>\$ 14,002,040</u>

AMERICAN RESCUE PLAN FUND

Capital Outlay	\$	2,063,725	
Transfers	\$	136,275	
Total AMERICAN RESCUE PLAN FUND			<u>\$ 2,200,000</u>

TOTAL APPROPRIATED - ALL FUNDS	\$	114,209,330
TOTAL RESERVES	\$	46,278,755
TOTAL UNAPPROPRIATED - ALL FUNDS	\$	5,001,345
TOTAL BUDGET	\$	<u>165,489,430</u>

Section 3. The City Council of the City of Tualatin hereby imposes the taxes provided for in the adopted budget at the rate of \$2.2665 per \$1,000 assessed value for operations and in the amount of \$5,263,160 for bonds; and that these taxes are hereby imposed and categorized for tax year 2025-26 upon the assessed value of all taxable property within the district.

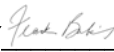
General Government Limitation
General Fund...\$2.2665/\$1,000

Excluded from Limitation
Debt Service Fund...\$5,263,160

Section 4. The Finance Director shall certify to the County Assessors of Washington County and Clackamas County, Oregon, the tax levy made by this resolution; and file with the County Clerks a true copy of the Budget as finally adopted.

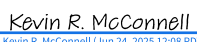
INTRODUCED AND ADOPTED this 23rd day of June, 2025.


CITY OF TUALATIN, OREGON

BY 
Mayor

APPROVED AS TO FORM:

ATTEST:

BY 
City Attorney

BY 
City Recorder

Resolution No. 5888-25

RESOLUTION NO. 640-25

A RESOLUTION ADOPTING THE TUALATIN DEVELOPMENT COMMISSION'S BUDGET, AND MAKING APPROPRIATIONS, FOR THE FISCAL YEAR COMMENCING JULY 1, 2025

BE IT RESOLVED BY THE TUALATIN DEVELOPMENT COMMISSION, THE RENEWAL AGENCY OF THE CITY OF TUALATIN, OREGON, that:

Section 1. The Board of Commissioners of the Tualatin Development Commission hereby adopts the Budget approved by the Budget Committee for Fiscal Year 2025-2026 in the total sum of \$6,823,965 and is now on file at the City Offices.

Section 2. The amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below, are hereby appropriated:

TUALATIN DEVELOPMENT COMMISSION ADMINISTRATION FUND

Personal Services	\$	223,345	
Materials & Services	\$	147,525	
Special Payments	\$	71,710	
Contingency	\$	136,815	
Total TDC ADMINISTRATION FUND Appropriation			\$ 579,395

SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND

Transfers	\$	223,345	
Total SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND Appropriation			\$ 223,345
General Account Reserve	\$	5,613,995	
Total SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND			<u>\$ 5,837,340</u>

CORE OPPORTUNITY AND REINVESTMENT AREA BOND FUND


General Account Reserve	\$	407,230	
Total CORE OPPORTUNITY AND REINVESTMENT AREA BOND FUND			<u>\$ 407,230</u>

TOTAL APPROPRIATED - ALL FUNDS			\$ 802,740
TOTAL GENERAL ACCOUNT RESERVES			<u>\$ 6,021,225</u>
TOTAL TUALATIN DEVELOPMENT COMMISSION BUDGET			<u>\$ 6,823,965</u>

Section 3. The Board of Commissioners of the Tualatin Development Commission hereby resolves to certify to the County Assessors of Washington and Clackamas Counties a request for the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution.

INTRODUCED AND ADOPTED this 23rd day of June, 2025.

TUALATIN DEVELOPMENT COMMISSION, the
Urban Renewal Agency of the City of Tualatin

BY 
Chairman

APPROVED AS TO FORM:

ATTEST:

BY Kevin R. McConnell
Kevin R. McConnell (Jun 24, 2025 12:10 PDT)
City Attorney

BY Sherilyn Lombos
Sherilyn Lombos (Jun 24, 2025 16:12 PDT)
Administrator

Resolution No. 640-25

Financial Policies

Purpose

Financial policies are vital to a strategic, long-term approach to financial management, and to achieve and maintain a stable and positive financial position while ensuring the financial integrity of City operations. They are used as a guideline for operational decision making and maintaining a fiscally prudent budget while carrying out the needs and wants of the City of Tualatin and its citizens. These policies establish parameters in which we operate while providing a standard against which our fiscal performance can be judged.

Financial policies also establish a framework for planning and decision making to meet the City's goal of maintaining an adequate financial base to sustain the desired level of services citizens have come to know and expect. It provides guidelines for managing risk and assisting the City in complying with established public management best practices, while ensuring compliance with federal, state, and local legal and reporting requirements.

These policies are adopted to achieve the following general financial goals:

1. Provide an adequate financial base to sustain the desired level of municipal services.
2. Deliver cost effective and efficient services to our citizens.
3. Provide and maintain essential public facilities, utilities, and capital equipment.
4. Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and assure taxpayers and the financial community that the City is well managed and financially sound.
5. Provide the financial stability needed to navigate through economic downturns, adjust to changes

in the service requirements of the community and respond to other changes as they affect the City's residents and businesses.

6. Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association, the Governmental Accounting Standards Board and other professional standards.

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

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls. The following policies are adopted by the City Council, reviewed annually by management and amended as necessary.

I. Revenue Policy

The goal of the Revenue Policy is to create and maintain a diversified and stable revenue system to mitigate the impact of short-term fluctuations in any revenue source and provide a stable revenue stream to support City services.

1. Significant one-time and or temporary revenue sources will not be used to fund continuing programs and services, but rather to fund one-time, or intermittent, expenditures.
2. The City will establish user fees for services that can be identified and where costs are directly related to the level of service provided and to the cost of providing the service. User fees will be reviewed on an established periodic basis.
 - a. Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's utility funds, including operating

contingency, reserve requirements and capital replacement.

- b. User charges shall be sufficient to finance the City's costs to perform development review and building activities.
 - c. Other reimbursable work performed by the City (full labor costs, overhead, contracted services, equipment and other indirect expenses) should be billed at total actual or estimated total actual cost.
 - d. Charges for services will accurately reflect the total actual or estimated cost of providing a specific service. The cost of providing specific services will be recalculated periodically, and the fee adjusted accordingly. The City will maintain a current schedule of fees.
 - e. The City will consider market rates and charges levied by other municipalities of similar size for like services in establishing rates, fees and charges.
3. The City will pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, collection agencies, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.
 4. All potential grants that require matching funds, on-going resource requirements, or include new or additional continuing compliance requirements shall be evaluated and considered before submittal of the application. Approval by the City Manager shall be obtained, prior to the submittal of an application.
 5. Revenues will be estimated realistically and prudently. Revenue of a volatile nature will be estimated conservatively. The City will estimate its revenues by an objective, analytical process

using best practices as defined by the Government Finance Officers Association, or other reliable sources.

II. Operating Budget Policy

The City shall prepare, present, adopt and amend its operating budget in accordance with Oregon Local Budget Law.

1. The City will prepare the budget with participation by all departments, guided by City Council goals and the work plan to accomplish these goals.
2. A budget calendar will be prepared with key elements/deadlines in the development of the budget.
3. Departmental objectives will be integrated into the City's annual budget.
4. The City shall maintain a budget system to monitor revenue and expenditures on an ongoing basis with adjustments made as necessary.
5. The amount of funding available will be determined for each fund. The budget will be developed based upon expected revenues.
6. Budget Committee meetings will be advertised and posted, as required by Oregon Budget Law, and on the City's website, as well as the public hearing to adopt the City's budget.
7. The City Manager shall present a proposed budget to the Budget Committee for evaluation and approval before sending the Approved Budget to the City Council for adoption.
8. Budgetary procedures shall conform to state regulations and generally accepted accounting principles.

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

III. Expenditure Policy

The City will prioritize services, establish appropriate service levels, and manage the expenditure of available resources while ensuring fiscal stability and providing necessary services.

- Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each Department or Division Manager or Director will be responsible for the administration of his/her department/program budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations
- All purchases of goods and services must comply with the City's Purchasing Policies, guidelines and procedures and with State laws and regulations.
- Staff will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient. Expenditures that will reduce future costs will be encouraged.
- Staff will make every effort to maximize any discounts offered by vendors, and will use competitive bidding and/or the Oregon Cooperative Procurement Program when considering purchases.
- All compensation planning and collective bargaining will include analyses of total cost of compensation, which includes analysis of salary increases, health benefits, pension contributions, and other fringe benefits. City management will only propose operating personnel costs that can be supported by continuing operating revenues.

IV. Capital Improvement Plan Policy

The goal of this policy is to provide guidelines for annually reviewing and monitoring the City's Capital Improvement Plan, and monitoring the state of the City's capital equipment and infrastructure, and setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

- The City will complete a Capital Improvement Plan (CIP) for capital improvements, update it annually and will use the CIP as a planning tool for capital improvements to be programmed into the annual budget.
- The CIP will be used as a financial planning tool to fund future capital projects, improvements and purchases.
- Each project will include the need, scope of work, total cost estimates, and future operating and maintenance costs (if applicable and available).
- The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacements costs.
- Each year, an internal CIP committee will evaluate the list of proposed CIP projects and determine which projects to recommend to the City Manager and Finance Department for inclusion in the annual budget.

V. Investment Policy

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

ment of the funds of the City of Tualatin, while meeting the requirements of Oregon Revised Statutes (ORS) 294.035.

1. The Finance Director shall serve as the investment officer of the City. The investment officer is responsible for ensuring the funds are invested so as to make necessary cash available to meet current obligations and to invest excess cash in accordance with ORS 294.035 through ORS 294.047.
2. All financial assets of all funds except for funds held in trust for the Pension Portfolio and deferred compensation funds for City employees shall be considered for investment.
3. Standard of prudence used in the context of managing the overall portfolio is the prudent person rule which states: "Investments will be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
4. The City shall maintain a list of all authorized institutions and dealers approved for investment purposes.
5. The City will ensure the safekeeping and custody of securities and funds, and bank deposits and certificates of deposit. The City shall comply with all required legal provisions of GAAP, and the Finance Director shall maintain a system of written internal controls.
6. All investments shall be made in accordance with Oregon Revised Statutes.
7. The City will diversify the investment portfolio to avoid incurring unreasonable risks, and will not directly invest in securities with a statement maturity of more than five (5) years from the date of purchase. The City shall not invest in prohibited investments listed in the full Investment Policy.
8. The City shall follow the Investment Policy (Resolution 5733-23) for Investment of Proceeds from Debt Issuance, and Investment of Reserve or Capital Improvements.
9. To ensure compliance with the Investment Policy, the City shall follow compliance procedures, shall maintain quarterly compliance reports, using market value of investments for measurement. City yields will be compared to the Oregon State Treasury Pool rates, the portfolio will be measured against a selected benchmark portfolio, all fees and expenses involved with managing the portfolio shall be included in the computation of the rate of return, and the mark to market pricing will be calculated monthly.
10. The Finance Director will provide quarterly investment report to the City Council.

VI. Contingency and Reserve Policy

The purpose of this policy is to ensure that the City maintains a prudent level of financial resources to protect against the need to reduce service levels due to temporary revenue shortfalls or unpredicted one-time expenditures.

1. The City will maintain fund balances of the various operating funds of the City at adequate levels to mitigate current and future risks from revenue shortfalls or unanticipated expenditures and at levels sufficient to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies.
2. The City shall establish a contingency to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget

law in the State of Oregon, the contingency must be an appropriated budget item, though funds may not be directly disbursed from the contingency account. Amounts must be reclassified into another appropriation of a fund by resolution or through a supplemental budget process. The City shall maintain minimum contingency amounts for the following funds:

- a. General Fund – 15% of total expenditures
 - b. Building Fund and all Utility Funds – 15% of total expenditures
 - c. Capital Development Funds – 15% of total expenditures, or net balance of the fund
3. Unappropriated Fund Balances are amounts that are set aside for future years and cannot be transferred by resolution or appropriated through a supplemental budget, unless necessitated by a qualifying emergency as defined in Oregon Revised Statutes (ORS) 294.481. Reserves for Future Expenditure are amounts that are planned to be saved for use in future fiscal years. If the need arises during the fiscal year to spend reserves, a supplemental budget may be adopted to appropriate the expenditure, as defined in ORS 294.471. The City should maintain the following as either Unappropriated Fund Balances or Reserves for Future Expenditures:
- a. General Fund – 10% of total appropriations to provide the City with the necessary working capital until property tax receipts are received from the County Treasurer in November.

- b. Building Fund – net balance of building related fees, as per ORS 455.210
 - i. Due to fluctuations in development related activity year-to-year, the target for total reserves and contingencies should be 18 months of operating expenditures.

- c. Utility Funds – net balance of fund

- 4. Other individual funds may have contingency or reserve requirements set by the Tualatin Municipal Code, State Statutes, Bond Covenants or other legally binding documents.

The amounts recommended above may be exceeded as circumstances warrant due to special operational or capital project needs, but the City will adhere to the policy that expenditures which are anticipated, expected to occur during the fiscal year and can reasonably be ascertained and estimated, should be part of the basic budgeted appropriations.

VII. Capital Asset Management Policy

This policy addresses capital asset planning, acquisition, funding and management in order to ensure fiscally responsible stewardship.

- 1. The City will maintain its physical assets at a level adequate to protect the city's capital investments and to minimize future operating costs.
- 2. The City will determine the most cost effective funding method for its capital projects and will obtain grants, contributions and alternative sources of funding when possible.
- 3. To the extent allowed by law, system development charges will be designed to recapture from new private development the full cost of community assets in place at the time for the

development and the necessary expansion of those systems caused by increased demand on those assets.

4. The capitalization threshold used in determining if a given asset qualifies for capitalization is \$5,000 per item.
5. The Finance Department will maintain a capital asset inventory.
6. Adequate insurance shall be maintained on all capital assets.

VIII. Accounting, Auditing & Financial Reporting Policy

The City shall comply with federal, state, and local statutes and regulations and conform to generally accepted accounting practices as promulgated by the Governmental Accounting Standards Board (GASB), The American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

1. The Finance Director and staff will prepare and present regular reports that analyze, evaluate, and forecast the City's financial and economic conditions.
2. Monthly financial statements will be provided to all departments for their review.
3. Internal controls and procedures will be maintained.
4. An annual audit shall be performed by an independent public accounting firm, which will issue an opinion on the Annual Comprehensive Financial Report (ACFR), along with a management letter identifying areas needing improvement, if necessary.

5. The City will submit the ACFR to the GFOA for its "Certificate of Achievement for Excellence in Financial Reporting" program.
6. The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing of Financial Reporting (GAAFR) publication.

IX. Debt Policy

This policy establishes guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

1. The Finance Director will structure all debt issuances and oversee the on-going management of all City debt. Debt includes general obligation bonds, lease purchase obligations, revenue bonds, special assessment obligations, promissory notes, equipment financing agreements and any other contractual agreements that obligate the City to make future principal and interest payments.
2. Capital projects financed through the issuance of bonds shall not be financed for a period which exceeds the useful life of the project.
3. The City will strive to maintain its high bond rating, and will receive credit ratings on all its bond issues.
4. No debt shall be issued for which the City has not identified specific revenue sources sufficient for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.

5. The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that can be funded from current resources, unless the debt is otherwise determined to be in the best interest of the City.
6. The City may utilize short-term debt or inter-fund loans as permitted, to cover temporary cash flow deficiencies due to timing of cash flows.
7. The City shall ensure that its debt margins are within the 3% RMV (real market value) limitation as set forth in ORS 287A.004§2.
3. Grants are an important resource in the City's overall revenue structure. After a grant is awarded, the City must track, manage, and report all grant funding and expenditures to ensure the City's good standing with grantors and preserve access to future funding.
4. The City should not use grant funding to meet ongoing operational service delivery needs. In the City's financial planning, the City will treat grants in the same manner as all other temporary and uncertain resources, and grants will not be used to fund ongoing, basic service needs.
 - a. In special circumstances where it is necessary to utilize grant funding for an "ongoing service need", this need will be reviewed by the Finance Director and approved by the City Manager or designee.
5. If grant funding enables a pilot program or funds a multi-year program at declining amounts in each subsequent year and the pilot program is successful, the City may identify funding for the on-going program.
6. The City typically does not accept any grant that will incur management and reporting costs greater than the amount of grant funds. Such costs include, but are not limited to, indirect costs, overhead, and any other items needed to administer the grant. The Finance Department can assist in identifying indirect costs and overhead associated with administering the grant.
7. Grant applicants may request indirect costs if the application guidelines do not require a federally approved indirect cost rate and indirect costs are allowed in the grant.

X. Grant Application, Acceptance and Management Policy

The purpose of this Grant Application, Acceptance, and Management Policy ("Policy") is to establish uniform guidelines and procedures for City staff in the development, submission, and management of grants and receipt of restricted donated funds. This Policy will ensure that each grant program managed by or on behalf of the City: a) aligns with the City's mission and priorities; b) is managed effectively to ensure compliance with grant terms to maintain eligibility for future funding; and c) has been properly evaluated for any fiscal or operational implications, which includes an evaluation of the sustainability of the grant-funded project or program after the grant performance period has ended.

1. It is the policy of the City to adhere to the strictest level of professionalism in grant writing, grant administration, and grant implementation activities through a generally accepted set of conventions, standards, and practices outlined within this policy.
2. The City must ensure the transparency, legality, and donative intent associated with grants and donations. Donative intent must be the primary motive for gift giving; that is, the intention to give something of value for the betterment of the City.

The City of Tualatin budget is comprised of 23 separate funds, including three funds that are part of the Tualatin Development Commission, the City's Urban Renewal Agency. The only unrestricted fund is the General Fund, with all other funds having a statutory or other legal restriction on the use of the revenues. The graphic below shows the breakdown of the different funds that make up the City's budget.



Future development is a driving factor for the Building Fund, as well as the Development Funds. Development funds are system development charges that are restricted to be used for growth related infrastructure needs, mostly utility system infrastructure, but also a parks system development charge for new parks amenities needed to serve commercial and residential growth in the coming years. As we are seeing development occurring around the City and in particular the future Basalt Creek planning area, the projections are for revenues to continue a modest growth in the next five years. Projects that are identified as growth related needs have been identified through master planning for the utilities, as well as the parks system. While there are some projects that have been identified as needed to be completed in the short-term, there are a number of projects in each of these funds that are more long-term and have been programmed in the projected year by master plans. These projects are planned using a pay-as-you-go methodology and reserves are built up by projected

revenues and are then available for the project when it is projected to completed. No future debt is anticipated for these projects at this point in time.

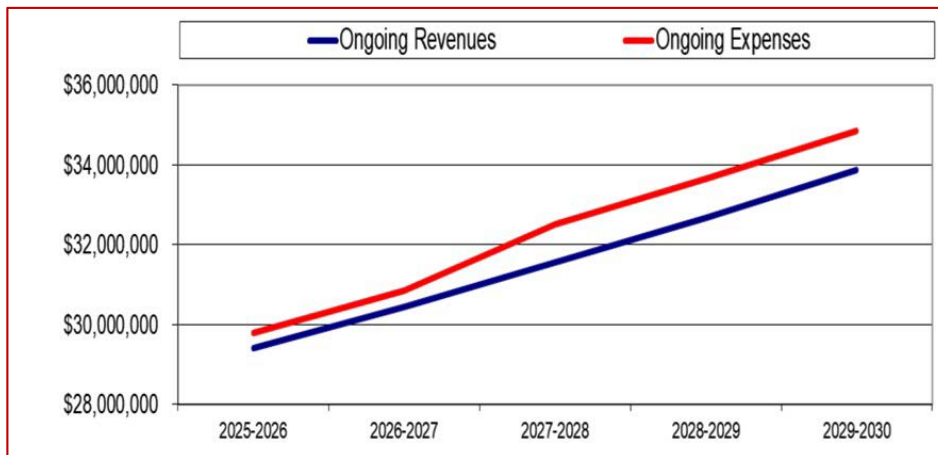
The City utilizes a fiscal health model to project General Fund revenues and expenditures for future years. When setting up the model, staff analyzed all revenue and expenditure sources and identified them as either one-time or on-going. Revenues and expenditures were then grouped into categories that typically have similar growth trends, for ease of entry and future projections. Individual items within a category that have its own growth trend have been broken out from the rest of the expenditures in that group for closer accuracy of our projections. For example, the City's contract with the Washington County Consolidated Communications Agency (WCCCA) for police dispatch services typically grows at a different percentage than other contract services in other departments. All revenues and expenditures in each identified category are assumed to be one-time or on-going every year.

The City utilizes conservative revenue growth across the General Fund, with Property Tax revenue showing some higher growth for the next two years due to construction on larger projects beginning again coming out of the pandemic. With the current interest rate environment, after a couple of years of growth, we are starting to see our investment interest start to level off. The City's investment strategy of investing up to our policy's upper limit of five years, is allowing us to lock in investments in the 4%+ range, particularly when reinvesting maturities with a less than one percent yield. This strategy accounts for expected portfolio yield to remain steady for the next few years, with projections for a slight decrease after that period. Most other revenues are projected for moderate, stable and conservative growth.

With approximately 75% of General Fund expenditures being for personal services costs, future projections of on-going expenditures are largely driven by contractual cost of living increases, health and dental benefit projections and contributions to the Oregon Public Employees Retirement System (PERS). Health and dental premium increases, beginning on January 1, 2025, were higher than in past years and are expected to remain in the 8-10% range in the near future. Because of this, we have prudently used conservative assumptions moving forward. Oregon PERS contribution rates are set biennially, with Fiscal Year 2025/2026 being the first year of new rates. Actual rates for the upcoming

biennium came in slightly lower than originally projected. With unknown future portfolio returns and funding status of the system, conservative projection growth in the contribution rate is programmed in for future biennia.

The Fiscal Health model and our financial forecast use the prudent budgeting practice of budgeting for full staffing and anticipated costs to continue to provide the quality services that the City currently offers. Additionally, the projections use a conservative approach to revenue and expenditure growth. Because of this, past trends have shown that some revenues come in higher than projected and not all departments typically spend 100% of



their adopted budgets. This creates positive alignment of actual ongoing revenues and expenditures. Because of this trend, future years with projected ongoing expenditures exceeding on-going revenues are analyzed

to see if the gap is “manageable” or there is cause for concern. The gaps shown in the accompanying chart are felt to be in the manageable range and will be reviewed and updated during the annual budget process each year and adjusted accordingly.

We began FY 2025 with a projected “negative fiscal health alignment”, due to certain one-time anomalies and some of those are projected to continue into FY26. Both of these years fall within the “manageable” range talked about above. FY 27 is trending within this territory, as well. Knowing that future years may begin to project outside of the manageable range and there are current gaps and needs organizationally that might need to be addressed, we have hired an outside consultant to assist us with a Gaps and Needs analysis. The goal of the analysis will be to identify current gaps and future needs, and look at ways to fund those identified. Part of the process will be to look at current services and expenditures for possible savings, as well as potential new revenue sources. Anticipating sound financial positions for the next few fiscal years, gives the City sufficient time to

manage the future beyond that and we are confident in our ability to maintain sound fiscal stability.

Outside of the General Fund, our utility funds continue to follow the financial rate studies that were completed as part of the master plan process for each utility. The assumptions and financial position of each fund is compared to the rate study annually to make sure they are still on track with rate projections and fund balances needed for future capital projects. In each utility, we are tracking along with these projections for the next five years.

The Road Utility Fund is funded through a road utility fee and dedicated for pavement maintenance, and our sidewalk/street tree program. The pavement maintenance program strives to perform the right treatment, to the right road, at the right time. Utilizing a street saver program, along with visual inspection, streets are identified as needing a particular level of maintenance each year. The expenditure levels ebb and flow, so fund balances are built up during low expenditure years and these reserved balances are utilized in heavier years. Staff utilizes a ten-year look to manage the ebbs and flows, and our projections continue to meet the needs of the system. We recently did a deeper dive into the street system and shored up our projections and pavement condition, with the results showing a higher pavement condition index than previously thought, further solidifying the financial position of the fund. Staff is currently analyzing the City's sidewalks and will be discussing a plan to fund backlogs of repairs/replacements and a path moving forward to work with property owners and the City's sidewalk replacement program.

The other operating fund that is managed is the Building Fund. This fund received revenues from building permits and fees and these revenues are dependent on levels of development in the current and projected future years. These revenues are then utilized for our building inspection program. Over the last few years, we have seen declining reserves, as development was paused and we were experiencing lower revenues, while expenditure levels were not significantly decreasing. While we had an internal reserve level goal, the City Council last year set a formal fund balance target of 18 months of operating expenditures. With the recent decline of reserves, we will be working towards this target in the coming years. Projections over the next five years show increasing reserve balances, working towards the 18 month reserve target.

The Tualatin Development Commission has recently adopted the two active project areas and have begun collecting tax increment and setting these revenues aside for future projects. The Southwest Urban Renewal District (SWURD) has collected increment for the last couple of fiscal years and collections have significantly exceeded original projections. As development chatter has begun, staff has begun looking at the infrastructure needed for development, and the financial modeling will be updated to determine whether pay-as-you-go or debt issuance will be the right path towards building the necessary infrastructure needed to spur future development. The Core Opportunity and Reinvestment Area (CORA) district is a more established tax base and increment growth will be at a slower pace than SWURD. A visioning process with the Community of the area began in the Spring of 2025 and will help guide the best path forward for reinvestment in the downtown area.

Overall, the City of Tualatin anticipates maintaining a sound financial position over the next few years and will be taking necessary steps to continue to be fiscally stable.

	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>
<u>GENERAL FUND</u>				
<u>Administration</u>				
City Manager	1.00	1.00	1.00	1.00
Human Resources/Volunteer Services Director	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00
Communications & Marketing Program Manager	0.00	0.00	1.00	1.00
Community Engagement Coordinator	1.00	1.00	1.00	1.00
Program Coordinator	0.00	0.00	0.00	1.00
Senior Human Resources and Risk Analyst	1.00	0.00	0.00	0.00
Human Resources and Risk Manager	0.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Human Resources Assistant	0.00	0.00	0.00	1.00
Office Assistant II	1.00	1.00	1.00	0.00
Office Coordinator	1.00	1.00	1.00	1.00
Volunteer Coordinator II	1.75	1.75	1.75	1.75
Deputy City Recorder	1.00	1.00	1.00	1.00
Total	10.75	10.75	11.75	12.75
<u>Finance</u>				
Assistant City Manager / Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00
Economic Development Program Manager	1.00	1.00	0.00	0.00
Accountant	1.00	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00	1.00
Accounting Technician	4.00	4.00	4.00	4.00
Total	9.00	9.00	8.00	8.00
<u>Court</u>				
Court Administrator	1.00	1.00	1.00	1.00
Court Clerk	3.00	3.00	3.00	3.00
Total	4.00	4.00	4.00	4.00
<u>Legal</u>				
City Attorney	1.00	1.00	1.00	1.00
Procurement & Contract Analyst	1.00	1.00	1.00	1.00
Legal Assistant	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00
<u>Information Services</u>				
Information Services Director	0.00	1.00	1.00	1.00
Information & Maintenance Services Director	1.00	0.00	0.00	0.00
Network Administrator	1.00	1.00	1.00	1.00
Field System Administrator	0.00	1.00	1.00	1.00
Desktop Support Technician	2.00	1.00	1.00	1.00
Database/GIS Administrator	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00

	2022/2023	2023/2024	2024/2025	2025/2026
<u>Community Development</u>				
Community Development Director	1.00	1.00	1.00	1.00
Assistant Community Development Director	1.00	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00	0.00
Policy Analyst	0.00	0.00	0.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00
Office Coordinator	0.75	0.75	0.75	0.75
Program Coordinator	1.00	1.00	1.00	1.00
Total	7.75	7.75	7.75	7.75
<u>Engineering</u>				
City Engineer	1.00	1.00	1.00	1.00
Principal Engineer	0.00	1.00	1.00	1.00
Engineering Tech II	2.00	2.00	2.00	2.00
Project Engineer	1.00	0.00	0.00	0.00
Engineering Associate	2.00	2.00	3.00	3.00
Total	6.00	6.00	7.00	7.00
<u>Police</u>				
Chief	1.00	1.00	1.00	1.00
Office Coordinator	1.00	1.00	1.00	1.00
Captain	2.00	2.00	2.00	2.00
Sergeant	6.00	7.00	7.00	7.00
Police Officer	29.00	29.00	29.00	29.00
Community Service Officer	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00
Police Services Supervisor	1.00	1.00	1.00	1.00
Police Service Technician II	0.00	1.00	1.00	1.00
Police Service Technician	3.00	2.00	2.00	2.00
Property Evidence Technician	1.00	1.00	1.00	1.00
Total	46.00	47.00	47.00	47.00
<u>Parks and Recreation</u>				
Parks & Recreation Director	1.00	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00
Parks Planning and Development Manager	1.00	1.00	1.00	1.00
Program Coordinator	0.80	0.80	0.80	1.00
Office Coordinator	1.00	1.00	1.00	1.00
Juanita Pohl Center Supervisor	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00
Total	6.80	6.80	6.80	7.00

	2022/2023	2023/2024	2024/2025	2025/2026
<u>Library</u>				
Library Director	1.00	1.00	1.00	1.00
Public Services Manager	0.00	1.00	1.00	1.00
Public Services Supervisor	1.00	0.00	0.00	0.00
Access Services Manager	0.00	1.00	1.00	1.00
Access Services Supervisor	1.00	0.00	0.00	0.00
Public Services Assistant	1.60	1.60	1.60	1.60
Librarian I	2.00	2.00	2.00	2.00
Librarian II	4.00	4.00	4.00	4.00
Library Outreach Specialist	1.00	1.00	1.00	1.00
Library Assistant	6.00	6.00	6.00	6.00
Office Coordinator	1.00	1.00	1.00	1.00
Total	18.60	18.60	18.60	18.60
<u>Maintenance Services</u>				
Fleet & Facilities Manager	1.00	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00	1.00
Warehouse/Inventory Control Technician	1.00	1.00	1.00	1.00
Facilities Maintenance Technician I	1.00	1.00	1.00	1.00
Facilities Maintenance Technician II	1.00	1.00	1.00	1.00
Fleet Technician I	1.00	1.00	0.00	0.00
Fleet Technician II	1.00	1.00	2.00	2.00
Total	7.00	7.00	7.00	7.00
<u>Parks Maintenance</u>				
Parks Maintenance Manager	1.00	1.00	1.00	1.00
Parks Maintenance Technician I	6.00	6.00	6.00	6.00
Parks Maintenance Technician II	2.00	2.00	2.00	2.00
Parks and Public Works Helper	0.00	0.00	0.00	0.50
	9.00	9.00	9.00	9.50
TOTAL GENERAL FUND	133.90	134.90	135.90	137.60
<u>BUILDING FUND</u>				
Building Official	1.00	1.00	1.00	1.00
Building Inspector III/Sr. Plans Examiner	1.00	1.00	2.00	1.00
Building Inspector II	2.00	3.00	2.00	1.00
Building Inspector I	1.00	0.00	0.00	2.00
Code Compliance Officer	1.00	1.00	1.00	1.00
Permit Coordinator	2.00	2.00	2.00	1.00
Permit Technician	0.00	0.00	0.00	1.00
Office Coordinator	0.25	0.25	0.25	0.25
TOTAL BUILDING FUND	8.25	8.25	8.25	8.25
<u>PARKS PROJECT FUND</u>				
Project Manager	0.00	1.00	1.00	1.00
TOTAL PARKS PROJECT FUND	0.00	1.00	1.00	1.00

	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>
<u>WATER OPERATING FUND</u>				
Public Works Director	0.34	0.34	0.34	0.34
Water Division Manager	1.00	1.00	1.00	1.00
Deputy Public Works Director	0.50	0.50	0.50	0.50
Management Analyst II	0.00	0.50	0.50	0.50
Management Analyst I	0.50	0.00	0.00	0.00
Utility Technician III	1.00	1.00	1.00	1.00
Utility Technician II	3.00	3.00	3.00	2.00
Utility Technician I	1.00	1.00	1.00	2.00
Parks and Public Works Helper	0.00	0.00	0.00	0.25
Office Coordinator	0.34	0.34	0.34	0.34
TOTAL WATER OPERATING FUND	7.68	7.68	7.68	7.93
<u>SEWER OPERATING FUND</u>				
Public Works Director	0.33	0.33	0.33	0.33
Street & Sewer Manager	0.50	0.50	0.50	0.50
Deputy Public Works Director	0.25	0.25	0.25	0.25
Management Analyst II	0.00	0.25	0.25	0.25
Management Analyst I	0.25	0.00	0.00	0.00
Utility Technician II	1.00	1.00	1.00	1.00
Utility Technician I	2.00	2.00	2.00	2.00
Parks and Public Works Helper	0.00	0.00	0.00	0.25
Office Coordinator	0.33	0.33	0.33	0.33
TOTAL SEWER OPERATING FUND	4.66	4.66	4.66	4.91
<u>ROAD OPERATING FUND</u>				
Public Works Director	0.33	0.33	0.33	0.33
Street & Sewer Manager	0.50	0.50	0.50	0.50
Transportation Engineer	1.00	1.00	0.00	0.00
Deputy Public Works Director	0.25	0.25	0.25	0.25
Management Analyst II	0.00	0.25	0.25	0.25
Management Analyst I	0.25	0.00	0.00	0.00
Utility Technician III	1.00	1.00	1.00	1.00
Utility Technician I	1.00	1.00	1.00	1.00
Office Coordinator	0.33	0.33	0.33	0.33
TOTAL ROAD OPERATING FUND	4.66	4.66	3.66	3.66
<u>TDC ADMIN FUND</u>				
Urban Renewal/Economic Development Manager	0.00	0.00	1.00	1.00
TOTAL TDC ADMIN FUND	0.00	0.00	1.00	1.00
GRAND TOTAL - ALL FUNDS	159.15	161.15	162.15	164.35

FY 2025/26 SALARY SCHEDULE
EFFECTIVE 07/01/2025 - 12/31/2025
Annual Salaries are based on 2080 Hours

GRADE	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
O4	Parking Enforcement Att.	Hourly	18.94	19.50	20.09	20.71	21.32	21.95	22.61	23.30	23.98
		Annual	39,395.20	40,560.00	41,787.20	43,076.80	44,345.60	45,656.00	47,028.80	48,464.00	49,878.40
O5	Vacant	Hourly	20.42	21.03	21.69	22.31	22.99	23.68	24.38	25.13	25.87
		Annual	42,473.60	43,742.40	45,115.20	46,404.80	47,819.20	49,254.40	50,710.40	52,270.40	53,809.60
O6	Library Assistant Office Assistant I	Hourly	21.44	22.08	22.74	23.43	24.12	24.87	25.62	26.38	27.17
		Annual	44,595.20	45,926.40	47,299.20	48,734.40	50,169.60	51,729.60	53,289.60	54,870.40	56,513.60
O7	Operations Maintenance Tech Parks Maint & Public Works Helper	Hourly	22.50	23.16	23.88	24.56	25.34	26.09	26.86	27.68	28.50
		Annual	46,800.00	48,172.80	49,670.40	51,084.80	52,707.20	54,267.20	55,868.80	57,574.40	59,280.00
O8	Office Assistant II	Hourly	23.63	24.34	25.05	25.82	26.59	27.39	28.21	29.08	29.96
		Annual	49,150.40	50,627.20	52,104.00	53,705.60	55,307.20	56,971.20	58,676.80	60,486.40	62,316.80
O9	Court Clerk Public Service Assistant Senior Library Asst. Street/Sewer/Storm Technician I Volunteer Specialist Water Technician I	Hourly	24.84	25.57	26.31	27.09	27.94	28.78	29.63	30.53	31.48
		Annual	51,667.20	53,185.60	54,724.80	56,347.20	58,115.20	59,862.40	61,630.40	63,502.40	65,478.40
O10	Park Maintenance Tech I Police Services Technician	Hourly	26.45	27.29	28.07	28.92	29.76	30.66	31.61	32.54	33.53
		Annual	55,016.00	56,763.20	58,385.60	60,153.60	61,900.80	63,772.80	65,748.80	67,683.20	69,742.40
O11	Accounting Tech Library Prgm Specialist Office Coordinator Park Maintenance Tech II Permit Technician Police Services Technician II Program Specialist Property Evidence Technician Rec Program Specialist Street/Sewer/Storm Technician II Volunteer Coordinator Water Technician II	Hourly	28.02	28.82	29.70	30.56	31.55	32.45	33.47	34.43	35.51
		Annual	58,281.60	59,945.60	61,776.00	63,564.80	65,624.00	67,496.00	69,617.60	71,614.40	73,860.80
O12	Engineering Tech I Facilities Maint Tech I Fleet Service Tech I Permit Coordinator Warehouse/Inv Control Tech	Hourly	29.40	30.31	31.18	32.12	33.07	34.11	35.07	36.16	37.23
		Annual	61,152.00	63,044.80	64,854.40	66,809.60	68,785.60	70,948.80	72,945.60	75,212.80	77,438.40
O13	Assistant Planner Code Compliance Officer Community Services Officer GIS Technician Librarian I Library Outreach Specialist Building Inspector I	Hourly	30.87	31.78	32.77	33.70	34.75	35.77	36.85	37.96	39.10
		Annual	64,209.60	66,102.40	68,161.60	70,096.00	72,280.00	74,401.60	76,648.00	78,956.80	81,328.00
O14	Engineering Tech II Facilities Maint Tech II Fleet Service Technician II Librarian II Volunteer Coordinator II	Hourly	32.77	33.70	34.75	35.77	36.85	37.96	39.10	40.25	41.46
		Annual	68,161.60	70,096.00	72,280.00	74,401.60	76,648.00	78,956.80	81,328.00	83,720.00	86,236.80

FY 2025/26 SALARY SCHEDULE
EFFECTIVE 07/01/2025 - 12/31/2025
 Annual Salaries are based on 2080 Hours

GRADE	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
O15	Accountant Associate Planner Street/Sewer/Storm Technician III Water Technician III	Hourly	34.80	35.82	36.90	38.01	39.15	40.30	41.53	42.77	44.05
		Annual	72,384.00	74,505.60	76,752.00	79,060.80	81,432.00	83,824.00	86,382.40	88,961.60	91,624.00
O16	Building Inspector II Engineering Associate	Hourly	36.51	37.60	38.72	39.89	41.09	42.36	43.58	44.89	46.26
		Annual	75,940.80	78,208.00	80,537.60	82,971.20	85,467.20	88,108.80	90,646.40	93,371.20	96,220.80
O17	Vacant	Hourly	39.14	40.29	41.49	42.75	44.04	45.36	46.74	48.11	49.57
		Annual	81,411.20	83,803.20	86,299.20	88,920.00	91,603.20	94,348.80	97,219.20	100,068.80	103,105.60
O18	Project Engineer Senior Planner Policy Analyst Building Inspector III Senior Housing Program Analyst	Hourly	41.08	42.33	43.57	44.88	46.26	47.63	49.06	50.51	52.03
		Annual	85,446.40	88,046.40	90,625.60	93,350.40	96,220.80	99,070.40	102,044.80	105,060.80	108,222.40
M4	Management Analyst I	Hourly	31.07	31.99	32.97	33.92	34.97	36.02	37.08	38.17	39.35
		Annual	64,625.60	66,539.20	68,577.60	70,553.60	72,737.60	74,921.60	77,126.40	79,393.60	81,848.00
M5	Desktop Support Technician	Hourly	32.30	33.25	34.26	35.26	36.33	37.42	38.56	39.71	40.88
		Annual	67,184.00	69,160.00	71,260.80	73,340.80	75,566.40	77,833.60	80,204.80	82,596.80	85,030.40
M6	Procurement & Contracts Analyst Program Coordinator Management Analyst II	Hourly	33.90	34.96	36.01	37.07	38.16	39.33	40.51	41.71	42.98
		Annual	70,512.00	72,716.80	74,900.80	77,105.60	79,372.80	81,806.40	84,260.80	86,756.80	89,398.40
M8	Community Engagement Coord GIS Coordinator Information Tech Coordinator	Hourly	37.38	38.53	39.63	40.84	42.09	43.33	44.65	45.99	47.35
		Annual	77,750.40	80,142.40	82,430.40	84,947.20	87,547.20	90,126.40	92,872.00	95,659.20	98,488.00
M9	Field System Administrator*	Hourly	39.26	40.44	41.66	42.87	44.16	45.50	46.86	48.27	49.72
		Annual	81,661.23	84,110.40	86,647.84	89,163.21	91,855.10	94,635.24	97,459.51	100,394.11	103,416.96
M10	Creative Communications & Mktg Program Mgr Database/GIS Administrator Deputy City Recorder/Records Mgr Project Manager*	Hourly	41.18	42.41	43.70	44.99	46.34	47.73	49.17	50.66	52.18
		Annual	85,654.93	88,214.43	90,884.25	93,576.14	96,378.35	99,268.82	102,291.67	105,380.72	108,535.97
M13	Vacant	Hourly	46.38	47.76	49.20	50.68	52.22	53.77	55.38	57.04	58.77
		Annual	96,470.14	99,338.54	102,344.63	105,419.56	108,632.17	111,844.78	115,172.13	118,637.16	122,239.87
M14	Econ Development Prog Mgr Network Administrator*	Hourly	48.72	50.17	51.66	53.21	54.81	56.47	58.15	59.88	61.69
		Annual	101,312.00	104,363.98	107,461.87	110,674.48	114,001.82	117,443.90	120,954.82	124,557.54	128,297.94
M15	Principal Transportation Engineer	Hourly	52.36	53.91	55.51	57.20	58.95	60.70	62.50	64.36	66.28
		Annual	108,907.53	112,143.08	115,470.44	118,981.37	122,607.03	126,255.63	129,973.09	133,874.11	137,866.93

italicized positions are not filled.

* Classifications marked with an * are Exempt

FY 2025/26 SALARY SCHEDULE
EFFECTIVE 07/01/2025

Grade	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
4% steps											
P1	Police Officer	Hourly	38.26	39.79	41.38	43.03	44.75	46.54	48.40	n/a	n/a
1/1/2025-6/30/25		Annual	79,580.80	82,763.20	86,070.40	89,502.40	93,080.00	96,803.20	100,672.00	n/a	n/a
(Police in Bargaining)											
Non-Exempt Police Mgmt											
4% Steps											
P2	Police Sergeant	Hourly	47.22	49.11	51.07	53.11	55.23	57.44	59.74	62.13	64.62
7/1/25-6/30/26		Annual	98,217.60	102,148.80	106,225.60	110,468.80	114,878.40	119,475.20	124,259.20	129,230.40	134,409.60
Exempt Police Management											
3% Steps											
P3-X	Police Lieutenant	Hourly	58.08	59.81	61.61	63.48	65.37	67.32	69.35	71.43	73.58
7/1/25-6/30/26		Annual	120,799.81	124,410.22	128,156.37	132,038.25	135,974.42	140,019.18	144,253.96	148,570.18	153,049.28
P4-X	Police Captain	Hourly	63.87	65.80	67.79	69.84	71.91	74.06	76.28	78.57	80.96
7/1/25-6/30/26		Annual	132,852.64	136,870.25	140,996.44	145,258.38	149,574.57	154,053.69	158,668.50	163,419.06	168,386.76
DM5-X	Police Chief	Hourly	73.29	75.47	77.74	80.07	82.47	84.96	87.49	90.13	92.82
7/1/25-6/30/26		Annual	152,452.05	156,985.45	161,708.87	166,540.84	171,535.73	176,720.59	181,986.94	187,470.44	193,062.52

FY 2025/26 SALARY SCHEDULE
EFFECTIVE 07/01/2025

Grade	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
Non-Exempt Police Mgmt 4% Steps											
P2	Police Sergeant	Hourly	47.22	49.11	51.07	53.11	55.23	57.44	59.74	62.13	64.62
		Annual	98,217.60	102,148.80	106,225.60	110,468.80	114,878.40	119,475.20	124,259.20	129,230.40	134,409.60

FY 2025/26 SALARY SCHEDULE
EFFECTIVE 07/01/2025 - 06/30/2026

Grade	Title	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
M8-X	Court Administrator	Hourly Annual	37.94 78,922.13	39.11 81,340.85	40.23 83,669.99	41.45 86,223.09	42.71 88,843.38	43.98 91,486.06	45.32 94,263.12	46.69 97,107.36	48.05 99,951.61
M9-X	Human Resources Analyst	Hourly Annual	38.49 82,886.15	39.64 85,372.06	40.84 87,947.56	42.03 90,500.66	43.30 93,232.93	44.61 96,054.77	45.94 98,921.40	47.32 101,900.02	48.74 104,968.21
M10-X	Access Services Manager Public Services Manager	Hourly Annual	41.80 86,939.75	43.05 89,537.65	44.35 92,247.51	45.66 94,979.78	47.03 97,824.03	48.44 100,757.85	49.92 103,826.05	51.42 106,961.43	52.96 110,164.01
M11-X	Fleet & Facilities Manager	Hourly Annual	42.67 88,759.05	43.95 91,422.54	45.28 94,182.00	46.65 97,037.47	48.07 99,988.90	49.49 102,940.35	50.96 105,987.76	52.50 109,203.14	54.08 112,490.52
M12-X	Assistant to the City Manager Senior HR & Risk Analyst Recreation Manager	Hourly Annual	44.80 93,192.31	46.16 96,015.48	47.54 98,892.95	48.98 101,879.02	50.47 104,973.68	51.97 108,095.47	53.51 111,298.71	55.13 114,664.79	56.78 118,112.33
M13-X	Deputy Public Works Director	Hourly Annual	47.08 97,917.19	48.48 100,828.62	49.94 103,879.80	51.44 107,000.85	53.01 110,261.65	54.58 113,522.44	56.20 116,899.71	57.89 120,416.72	59.65 124,073.47
M14-X	Parks Planning & Development Manager Planning Manager Principal Engineer Human Resource & Risk Manager Deputy City Manager Parks & Recreation Manager	Hourly Annual	49.44 102,831.68	50.93 105,929.44	52.44 109,073.80	54.01 112,334.60	55.63 115,711.85	57.31 119,205.56	59.02 122,769.14	60.78 126,425.90	62.61 130,222.41
M15-X	Building Official Assistant Finance Director Urban Renewal/Economic Development Mgr Assistant Community Dev Director	Hourly Annual	53.14 110,541.14	54.72 113,825.23	56.35 117,202.50	58.06 120,766.09	59.83 124,446.14	61.61 128,149.46	63.42 131,922.69	65.33 135,882.22	67.28 139,934.93
M16-X	City Engineer	Hourly Annual	57.31 119,198.18	59.06 122,835.74	60.82 126,500.48	62.62 130,246.62	64.51 134,182.79	66.46 138,227.55	68.44 142,353.74	70.48 146,588.51	72.62 151,040.47
DM3-X	Community Development Director Finance Director Human Resources Director Information Services Director Library Director Parks & Recreation Director Public Works Director	Hourly Annual	64.59 134,345.68	66.53 138,390.42	68.53 142,543.77	70.58 146,805.68	72.72 151,257.63	74.90 155,791.04	77.13 160,432.99	79.43 165,210.69	81.83 170,205.55
DM4-X	Assistant City Manager/Finance Director	Hourly Annual	69.03 143,587.25	71.08 147,850.26	73.21 152,282.68	75.40 156,828.00	77.68 161,570.94	80.03 166,455.07	82.40 171,395.62	84.87 176,533.84	87.41 181,813.19
DM5-X	Police Chief City Attorney	Hourly Annual	73.29 152,452.05	75.47 156,985.45	77.74 161,708.87	80.07 166,540.84	82.47 171,535.73	84.96 176,720.59	87.49 181,986.94	90.13 187,470.44	92.82 193,062.52

* italicized positions are not filled.

**FY 2025/26 SALARY SCHEDULE
EFFECTIVE 07/01/2025 - 06/30/2026**

GRADE	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
N0	Human Resources Assistant	Hourly Annual	23.98 49,878.40	24.71 51,396.80	25.43 52,894.40	26.21 54,516.80	26.99 56,139.20	27.80 57,824.00	28.63 59,550.40	29.52 61,401.60	30.41 63,252.80
N2	Legal Assistant	Hourly Annual	28.45 59,176.00	29.28 60,902.40	30.17 62,753.60	31.05 64,584.00	32.01 66,580.80	32.96 68,556.80	33.95 70,616.00	34.96 72,716.80	36.02 74,921.60
N3	Vacant	Hourly Annual	29.93 62,254.40	30.85 64,168.00	31.76 66,060.80	32.74 68,099.20	33.69 70,075.20	34.72 72,217.60	35.75 74,360.00	36.82 76,585.60	37.94 78,915.20
N4	Human Resources Specialist	Hourly Annual	31.54 65,603.20	32.47 67,537.60	33.46 69,596.80	34.43 71,614.40	35.49 73,819.20	36.56 76,044.80	37.64 78,291.20	38.74 80,579.20	39.94 83,075.20
N5	<i>Recreation Coordinator</i>	Hourly Annual	32.78 68,182.40	33.75 70,200.00	34.77 72,321.60	35.79 74,443.20	36.87 76,689.60	37.98 78,998.40	39.14 81,411.20	40.31 83,844.80	41.49 86,299.20
N6	<i>Paralegal</i>	Hourly Annual	34.41 71,572.80	35.48 73,798.40	36.55 76,024.00	37.63 78,270.40	38.73 80,558.40	39.92 83,033.60	41.12 85,529.60	42.34 88,067.20	43.62 90,729.60
N7	Vacant	Hourly Annual	36.10 75,088.00	37.20 77,376.00	38.32 79,705.60	39.45 82,056.00	40.64 84,531.20	41.88 87,110.40	43.11 89,668.80	44.40 92,352.00	45.72 95,097.60
N8	Police Services Supervisor	Hourly Annual	37.94 78,915.20	39.11 81,348.80	40.22 83,657.60	41.45 86,216.00	42.72 88,857.60	43.98 91,478.40	45.32 94,265.60	46.68 97,094.40	48.06 99,964.80
N9	Pohl Center Supervisor	Hourly Annual	39.85 82,888.00	41.04 85,363.20	42.28 87,942.40	43.51 90,500.80	44.83 93,246.40	46.18 96,054.40	47.56 98,924.80	48.99 101,899.20	50.46 104,956.80
N10	Park Maintenance Div Mgr Street and Sewer Div Mgr	Hourly Annual	41.80 86,944.00	43.05 89,544.00	44.36 92,268.80	45.66 94,972.80	47.04 97,843.20	48.45 100,776.00	49.91 103,812.80	51.42 106,953.60	52.96 110,156.80
N11	<i>Accounting Supervisor</i> <i>Water Division Mgr</i>	Hourly Annual	43.90 91,312.00	45.18 93,974.40	46.57 96,865.60	47.96 99,756.80	49.42 102,793.60	50.91 105,892.80	52.43 109,054.40	53.99 112,299.20	55.62 115,689.60

** Italicized positions are not filled.*

accrual - the accumulation or increase of something over time, especially payments or benefits.

adopted budget – Financial program which forms the basis for appropriations. Adopted by the governing body after the budget committee has approved the budget. This is the document legally setting dollar amounts by categories.

ad valorem tax – A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

appropriation – Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any, and is presented in a resolution or ordinance adopted by the governing body. (ORS 294.311 (3))

assessed value – The value set on real and personal taxable property as a basis for levying taxes. Is the lesser of the property’s maximum assessed value or real market value.

audit – The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs by an independent CPA and/or the Secretary of State. A legal requirement in Oregon.

audit report – A report made by an auditor expressing an opinion as to the propriety of a local government’s financial statements.

balanced budget - A budget is “balanced” when total resources (beginning fund balance plus current revenues plus transfers-in) equals total requirements (expenditures plus contingency plus transfers-out plus ending fund balance) for each fund. Per Oregon Administrative Rule 150-294.352(1)-(B), “The...total resources in a fund equal the total of expenditures and requirements for that fund.”

bond or Bond Issue - Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a

formula for determining the interest rate. Bonds are most frequently used to finance large capital projects, such as streets, buildings, parks and trails.

budget – Written report showing the local government’s comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year. (See ORS 294-311 (4))

budget committee – Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district. (See ORS 294.336)

budget officer – Person appointed by the governing body to assemble budget material and to physically prepare the proposed budget. (See ORS 294.311)

capital outlay – Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. \$5,000 is the minimum amount for many cities. (See OR 294.352 (6))

capital projects fund – A fund used to account for resources, such as bond sale proceeds, to be used for major capital item acquisition or construction.

contingency – A line item appropriation found within an operating fund for certain unforeseen expenditures and cannot be made as a substitute for expenditures which are anticipated. Using money from the contingency requires a resolution or ordinance.

debt service fund – A fund established to account for payment of long-term debt principal and interest. Debt service funds are often further classified by type of debt.

enterprise fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Examples of enterprise funds are those for water,

sewer, gas and electric utilities, swimming pools, airports, parking garages, transit systems, and ports.

expenditures – The total amount of incurred for fiscal year for a line item within the budget, on an annual accrual basis.

fiscal year – A 12 month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. July 1 – June 30 for local governments. (See ORS 294.311 (13))

full-time equivalent (FTE) - A calculation used to convert part-time hours to equivalent full-time positions. Full time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080. For example, a .5 FTE budgeted position will work 1,040 hours. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, 1.00 FTE is one full time position filled for the entire year, however, in some instances an FTE may consist of several part time positions.

fund - a pool of money set aside for a particular purpose

fund balance – The net ending balance of a Fund's financial resources that are spendable or available for appropriation.

general fund – a fund used to account for most fiscal activities except those activities required to be accounted for in another fund.

GAAP - Generally Accepted Accounting Principles (GAAP) are a set of accounting rules, standards, and procedures issued and frequently revised by the Generally Accounting Standards Board (GASB)

governmental fund - monetary resources of the government that are used in financing government projects and expenditures

levy – Amount of tax imposed by a local government for the support of governmental activities.

ordinance – A formal legislative enactment by the governing board of a municipality.

organizational unit – Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as department, office or division). (See ORS 294.311 (23))

payroll expenses – Expenses related to the compensation of employee's salaries, health and accident insurance premiums, Social security and retirement contributions, civil service assessment, for example.

proposed budget – Finance and operating program prepared by the budget officer, submitted to the public and the budget committee for review.

proprietary fund - Goods or services provided by proprietary funds are paid for directly by the recipients. Proprietary funds are further defined as either enterprise funds or internal service funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

reimbursement – A payment from one fund to another for services rendered to it by that fund.

reserves – Resources set aside for a future year which are meant to be unchangeable in the current year. Reserves can be spent in the current year by supplemental budget.

resolution – A formal order of a governing body which has a lower legal status than an ordinance.

resource – Estimated beginning funds on hand plus anticipated current year receipts, i.e. unspent funds from prior years plus funds received (or to be received) in the current year.

revenues – Monies received or anticipated by a local government from either tax or non tax sources. (ORS 294.311 (29))

system development charges (SDC's) – are charges paid by developers and builders to fund expansion of infrastructure systems necessary as the result of increased usage. Such charges are collected for the sewer, storm drains, streets and parks. Expenditures made from SDC charges can only be used to increase infrastructure system capacity, and cannot be used for ordinary maintenance.

supplemental budget – prepared to meet unexpected needs or to spend revenues not anticipated at time regular budget was adopted. Cannot be used to authorize a tax levy. A supplemental budget must also be used when a contingency is more than 15 percent of the total fund. (ORS 294.480)

tax levy – total amount of taxes imposed by a local government unit.

tax rate – the amount of tax stated in terms of a unit of tax for each \$1,000 of assessed valuation of taxable property.

tax roll – The official list showing the amount of taxes levied against each taxpayer or property.

transfers – Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund. (ORS 294.450)

unappropriated ending fund balance – Amount set aside in the budget to be used as a cash carry over to the next year's budget to provide the local government with needed cash until the revenue is received in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitate by a qualifying emergency. (ORS 294.371)



AFSCME	American Federation of State, County and Municipal Employees
ARPA	American Rescue Plan Act
ASR	Aquifer Storage and Recovery
BCD	Building Codes Division (State of Oregon)
BUG	Broadband Users Group
CAPD	Core Area Parking District
CDBG	Community Development Block Grant
CIO	Citizen Involvement Organization
CIP	Capital Improvement Plan
CCIS	City/County Insurance Services
CORA	Core Opportunity and Reinvestment Area
COT	City of Tualatin
CWS	Clean Water Services
DEQ	Department of Environmental Quality
DMV	Department of Motor Vehicles
EDU	Equivalent Dwelling Unit
EPA	Environmental Protection Agency
FOG	Fats, Oil and Grease
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
IDEA	Inclusion Diversity Equity and Access
IS	Information Services
LID	Local Improvement District
LOC	League of Oregon Cities
LTID	Leveton Tax Increment District
MBP	Manufacturing Business Park
MDT	Mobile Data Terminal

NLC	National League of Cities
OLCC	Oregon Liquor Control Commission
ORS	Oregon Revised Statutes
ODOT	Oregon Department of Transportation
OPERS	Oregon Public Employees Retirement System
PCI	Pavement Condition Index
PCN	Public Communications Network
PMP	Pavement Management Program
PMS	Pavement Maintenance System
PSAP	Public Safety Answering Point
SDC	System Development Charge
SWM	Surface Water Management
TAAC	Tualatin Arts Advisory Committee
TDC	Tualatin Development Commission
TDT	Transportation Development Tax
TEA	Tualatin Employee Association
TEAM	Together Everyone Achieves More (TEAM Tualatin volunteer program)
TIF	Traffic Impact Fee
TLAC	Tualatin Library Advisory Committee
TMDL	Total Maximum Daily Load
TPARK	Tualatin Park Advisory Committee
TSP	Transportation System Plan
TTSD	Tigard Tualatin School District
TVF&R	Tualatin Valley Fire & Rescue
WCCCA	Washington County Consolidated Communication Agency
WCCLS	Washington County Cooperative Library Services
WES	Westside Express Service
YAC	Youth Advisory Committee