

ADOPTED BUDGET FISCAL YEAR 2024/25



CITY OF TUALATIN



City of Tualatin



City of Tualatin



City of Tualatin, OR

FY 2024-2025 Adopted Budget





City of Tualatin

**Adopted
2024/2025 Budget**

City of Tualatin, OR

Annual Budget

For Fiscal Year July 1, 2024 to June 30, 2025

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, *Chair*
Alyssa Colon
Mary Dirksen
John Hannam
Elizabeth Michels
Joseph Tanous
Brittany Valli

EXECUTIVE LEADERSHIP TEAM:

Sherilyn Lombos, *City Manager*
Megan George, *Deputy City Manager*
Ross Hoover, *Parks & Recreation Director*
Don Hudson, *Assistant City Manager/Finance Director*
Kevin McConnell, *City Attorney*
Kim McMillan, *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**

Executive Management Team



City of Tualatin



City Manager

Sherilyn Lombos



Police Chief

Greg Pickering



Public Works Director

Rachel Sykes



Community Development Director

Kim McMillan



Parks & Recreation Director

Ross Hoover



Library Director

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, 2023

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, 2023**. 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, 2022

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, 2022

Christopher P. Morill
Executive Director/CEO



City of Tualatin

**Adopted
2024/2025 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.

WELCOME TO TUALATIN!

The City of Tualatin takes pride in being known as a warm and welcoming community for new businesses, retail shoppers, and residents alike. The community values a high QUALITY OF LIFE and promotes LOCAL PRIDE and a sense of OWNERSHIP, INVOLVEMENT, and BELONGING.

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	Miles
Cities	
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 a large educated and skilled regional workshed.

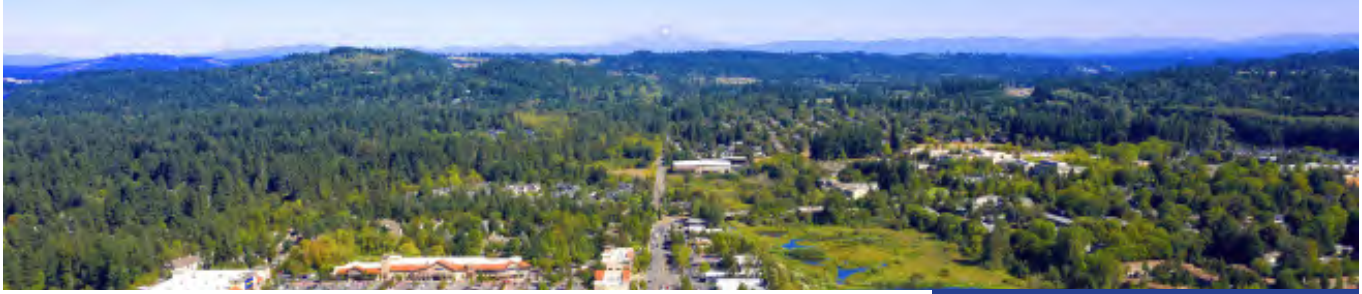
LOCAL ATTRIBUTES 2021

- Median Age: **37.0**
- Hispanic or Latino: **21.5%**
- Median Household Income: **\$97,931**
- High School Graduate or Higher: **94.2%**
- Bachelor's Degree or Higher: **45.3%**

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			
	2021 Population	2010 Population	% Growth
City of Tualatin	27,537	26,054	6%
Portland Region	2,510,696	2,453,168	2%
State of Oregon	4,256,301	3,831,074	11%



TUALATIN'S ECONOMY

The City of Tualatin recognizes that a fundamental element to the overall quality of life is the health of the local economy. Businesses provide jobs, a strong tax base to support high quality services, and inject wealth into the community. Furthermore, businesses contribute significantly to local charities and sponsor community events. As a result of long-range planning and thoughtful policy-making, Tualatin is evenly split between residential land and commercial/industrial land. Tualatin is home to a vibrant destination retail lifestyle center and state of the art 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



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



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



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

BY THE NUMBERS

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

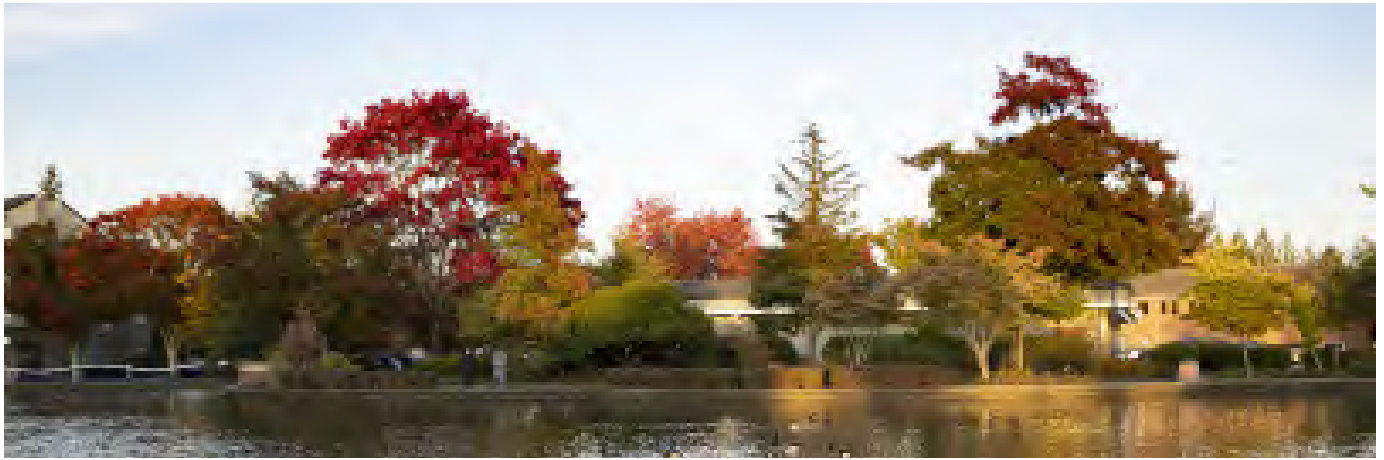
\$76,000

Average wage among industry clusters

\$66,000

Average wage in Tualatin among all industries

US CENSUS 2021



91% OF TUALATIN RESIDENTS RATED THE QUALITY OF LIFE IN TUALATIN AS "EXCELLENT" OR "GOOD."



QUALITY OF LIFE

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. Bridgeport Village is an upscale life-style shopping center that includes over 90 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 achievement 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

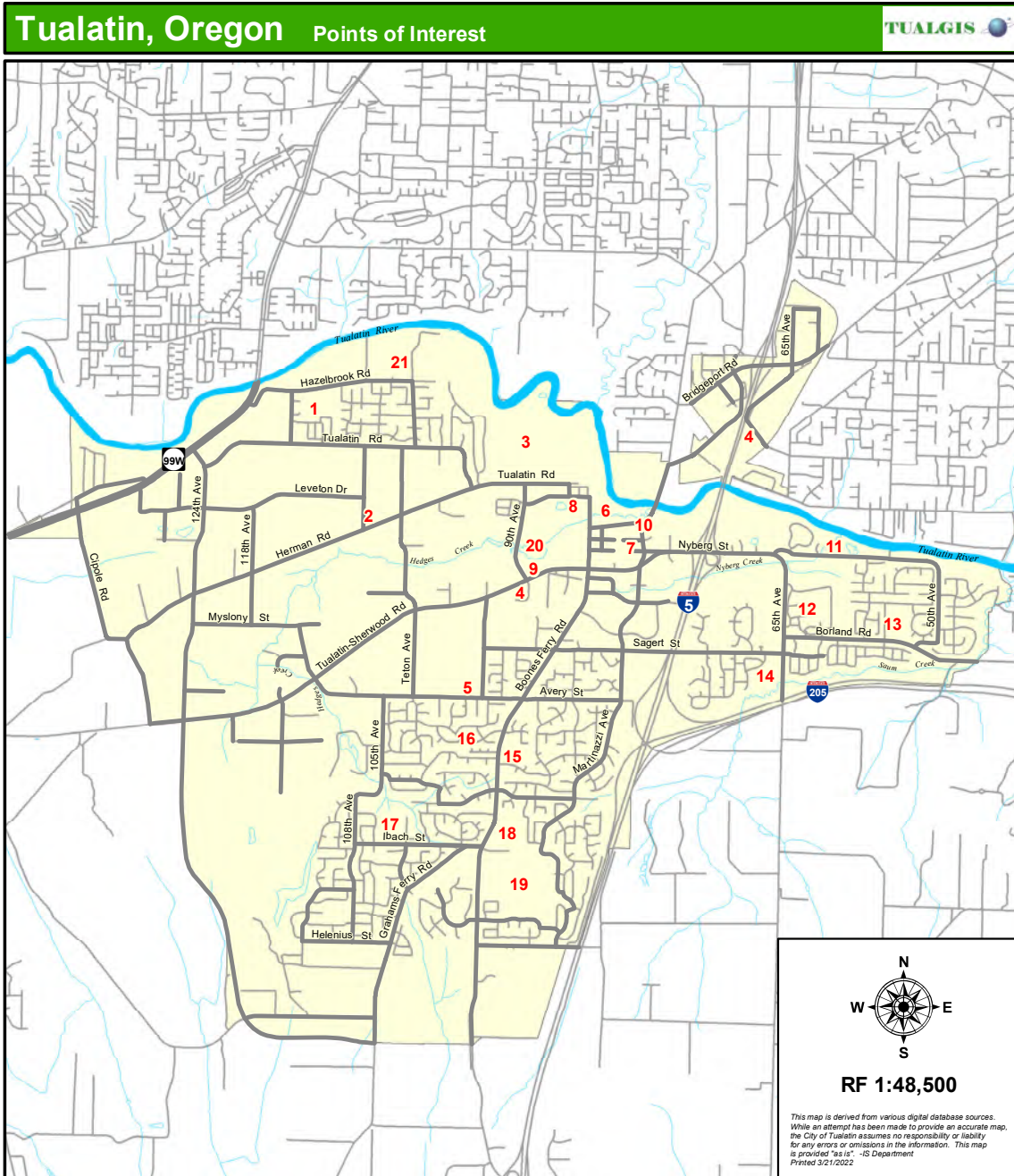
There are over 200 acres of well-maintained community parks, trails, and natural areas within the City of Tualatin. Park amenities include sports complexes, shelters, boat docks along the Tualatin River, and vast areas of open space.

RECREATION

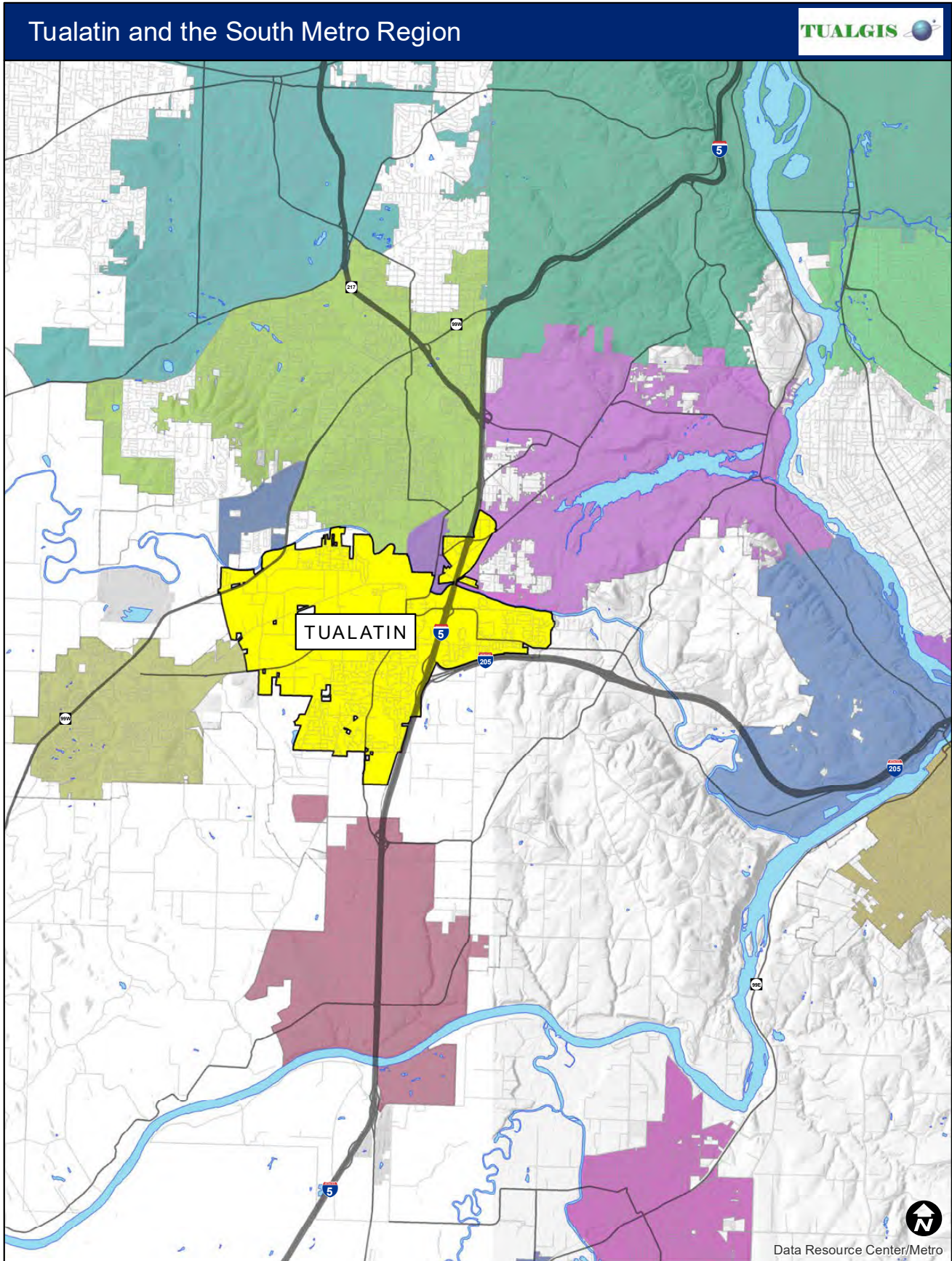
The City of Tualatin and other community groups organize regular recreational opportunities that range from canoe rentals and trips to world class festivals. In 2009, the Giant Pumpkin Regatta on the Lake at the Commons was named the best festival in Oregon. Tualatin is also the home of the nation's oldest Crawfish Festival west of the Mississippi River. In addition to these signature festivals, numerous other events are held each year including weekly summer concerts and a local farmers market.

Employer	2023			2014		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Lam Research Corporation	3,551	1	11.91%	669	2	3.14%
Legacy Meridian Park Hospital	1,100	2	3.69%	905	1	4.25%
Nortek Air Solutions	522	3	1.75%	-	-	-
Portland General Electric	478	4	1.60%	478	4	2.24%
Amazon.com Services LLC	369	5	1.24%	-	-	-
Pacific Foods of Oregon	350	6	1.17%	280	9	1.31%
Columbia Corrugated	327	7	1.10%	320	7	1.50%
United Parcel Services	312	8	1.05%	512	3	2.40%
Fred Meyer	308	9	1.03%	-	-	-
Ichor Systems Inc	286	10	0.96%	-	-	-
DES Group LLC	-	-	-	460	5	2.16%
Precision Wire Components	-	-	-	457	6	2.14%
DPI Northwest	-	-	-	300	8	1.41%
Milgard Windows	-	-	-	275	10	1.29%
	<u>7,603</u>			<u>4,656</u>		
Total City employment			<u>29,813</u>			

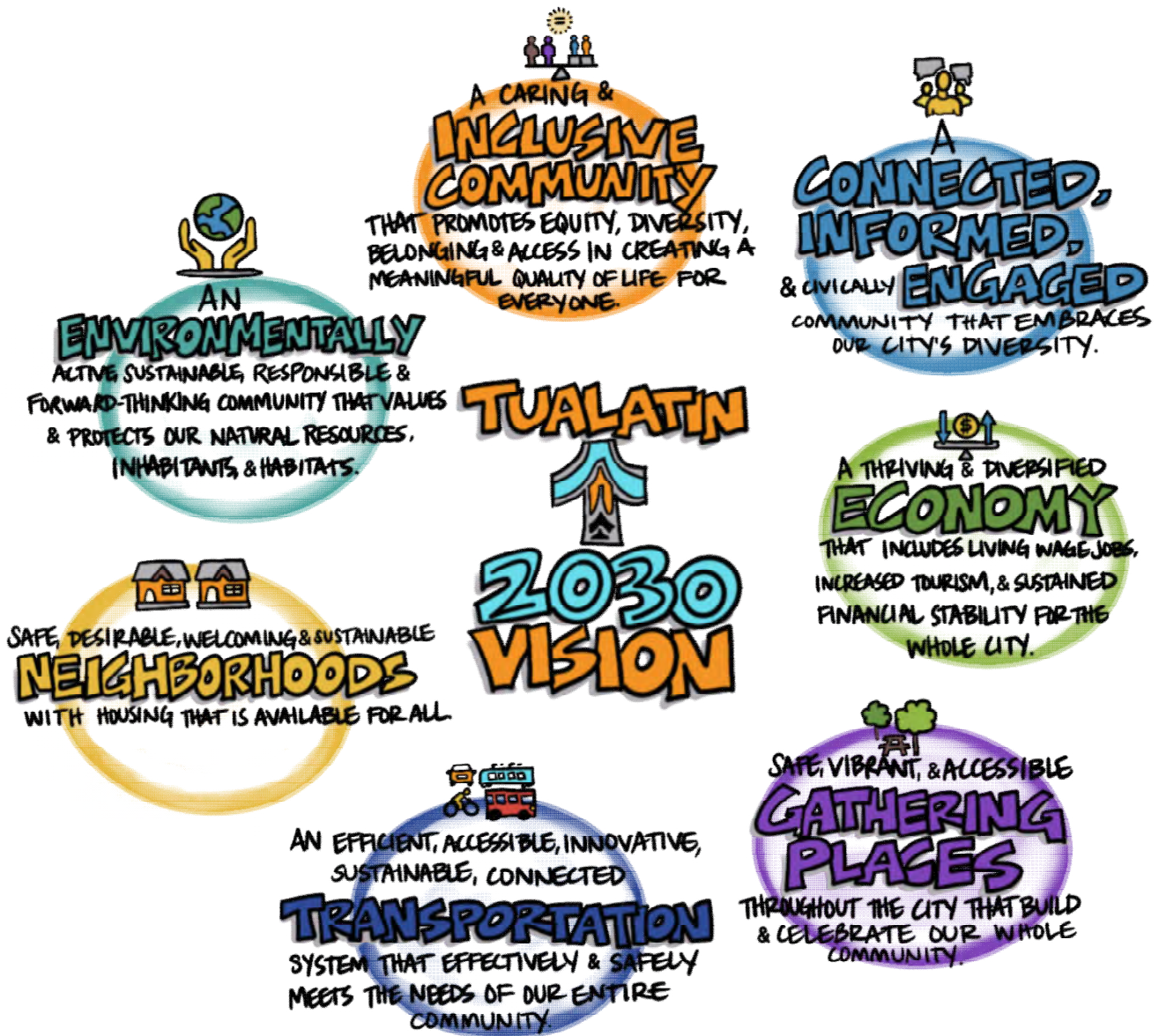
Information derived from Business License data provided to the City of Tualatin.



- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Hazelbrook Middle School 2. Tualatin City Services and Public Works 3. Tualatin Country Club 4. Tualatin Valley Fire & Rescue Station 5. Tualatin Elementary School 6. Tualatin Community Park, Parks & Rec Office, Juanita Pohl Center 7. Chamber of Commerce 8. Police Department 9. Post Office 10. city Offices - Library Building | <ol style="list-style-type: none"> 11. Brown's Ferry Park 12. Legacy Meridian Park Hospital 13. Bridgeport Elementary School 14. Atfalati Park 15. Little Woodrose Nature Park 16. Lafky Park 17. Ibach Park 18. Byrom Elementary School 19. Tualatin High School 20. Hedges Creek Wetlands 21. Jurgens Park |
|--|---|



CITY OF TUALATIN 2030 VISION



CITY COUNCIL PRIORITIES



- CELEBRATE INVESTMENTS
- CONTINUE TO BUILD RELATIONSHIPS
- EDUCATE & ENGAGE



- COMMUNICATE PROCESS & PROGRESS ON URBAN RENEWAL AREAS
- INNOVATIVE & IMAGINATIVE PLANNING TO CONNECT PEOPLE THROUGH DEVELOPMENT



- ADOPT CLIMATE ACTION PLAN
- PRIORITIZED 5-YEAR IMPLEMENTATION PLAN



- SHARE PROGRESS ON THE IDEA COMMITTEE WORK PLAN
- TRAINING & EDUCATION TO SUPPORT A TRAUMA-INFORMED ORGANIZATION



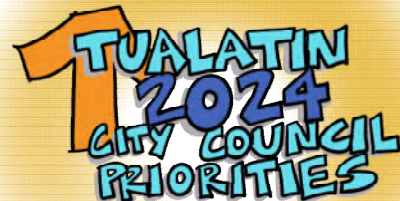
- INCREASE DIVERSE HOUSING OPTIONS
- UNDERSTAND TUALATIN'S HOUSING OPTIONS
- BUILD SHARED UNDERSTANDING OF REGIONAL & LOCAL HOUSING LANDSCAPE



- TRANSPORTATION SYSTEM PLAN UPDATE
- CLEAR TRANSPORTATION PRIORITIES THAT SUPPORT STRATEGIC ADVOCACY



- COMMUNITY IS INFORMED ON BOND PROJECT PROGRESS
- RESIDENTS ARE PRIORITIZED IN SUMMER RECREATION PROGRAMMING



JANUARY 2024

OBJECTIVES TIED TO COUNCIL PRIORITIES



Foster inclusivity within our community and reduce barriers to public participation by implementing an engagement incentives program

Engage youth, families and adults in volunteer programs.

Continue to broaden and deepen community engagement, including underserved communities and Tualatin's Community Planning Organizations (CIOs).

Provide outreach through print, social, and in-person engagement to ensure all community members are aware of recreation opportunities.

Community engagement is scheduled to begin on the waterfront access property adjacent to Tualatin Community Park.



Perform comprehensive analysis of existing and potential revenue streams.

Infrastructure planning including updating the Transportation System Plan for multi-modal transportation supporting Tualatin's livability and economy.

Support the Engineering Division on critical projects such as the new B-level reservoir and pump station, the continued development of Autumn Sunrise subdivision, and the widening of Tualatin-Sherwood Road.

Move forward with code updates that support the City's Climate Action Plan.

Oversee environmental protection of our natural resources through flood plain management and implementation of stormwater standards.

Ensure incorporation of environmentally friendly features that value and protect natural resources, wildlife, and habitats.

Adapt and respond to Climate Action Plan recommendations involving our work.

Support and implement climate action and sustainability goals in Maintenance Service operations including participation in the Strategic Energy Management program and other related initiatives to reduce energy, resource consumption and waste.

Continue Unregulated Contaminant Monitoring Rule 5 (UCMR5) testing. This is an Environmental Protection Agency program that tests for contaminants that may be regulated in the future.



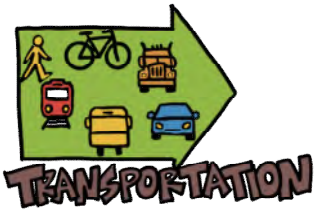
OBJECTIVES TIED TO COUNCIL PRIORITIES



Provide equitable Municipal Court services to all customers.

Adjust the Library's programming portfolio to better match community wants and needs.

Award one \$1,000 scholarship in 2024-2025. The Tualatin Science and 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.



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

Complete construction of capital projects, including Martinazzi Sewer Main upsizing, Siuslaw Greenway area stormwater improvements, and neighborhood transportation safety improvements around Tualatin.

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.

Make pedestrian and American with Disabilities Act improvements as part of the Pavement Maintenance Program and the newly created Neighborhood Transportation Safety Program.



Completion of Veterans Plaza, Nyberg Creek Trail design, Victoria Woods stair replacement, Little Woodrose design, Riverfront property community engagement, Las Casitas design and construction, and Basalt Creek parkland planning.

Parks system expansion using Park System Development Charges is currently focused on the growing Basalt Creek area.

Park improvements and projects including Ki-a-Kuts Bridge rehabilitation, Hwy 99 boat launch ramp, and Parks & Recreation Office ADA ramp.

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.

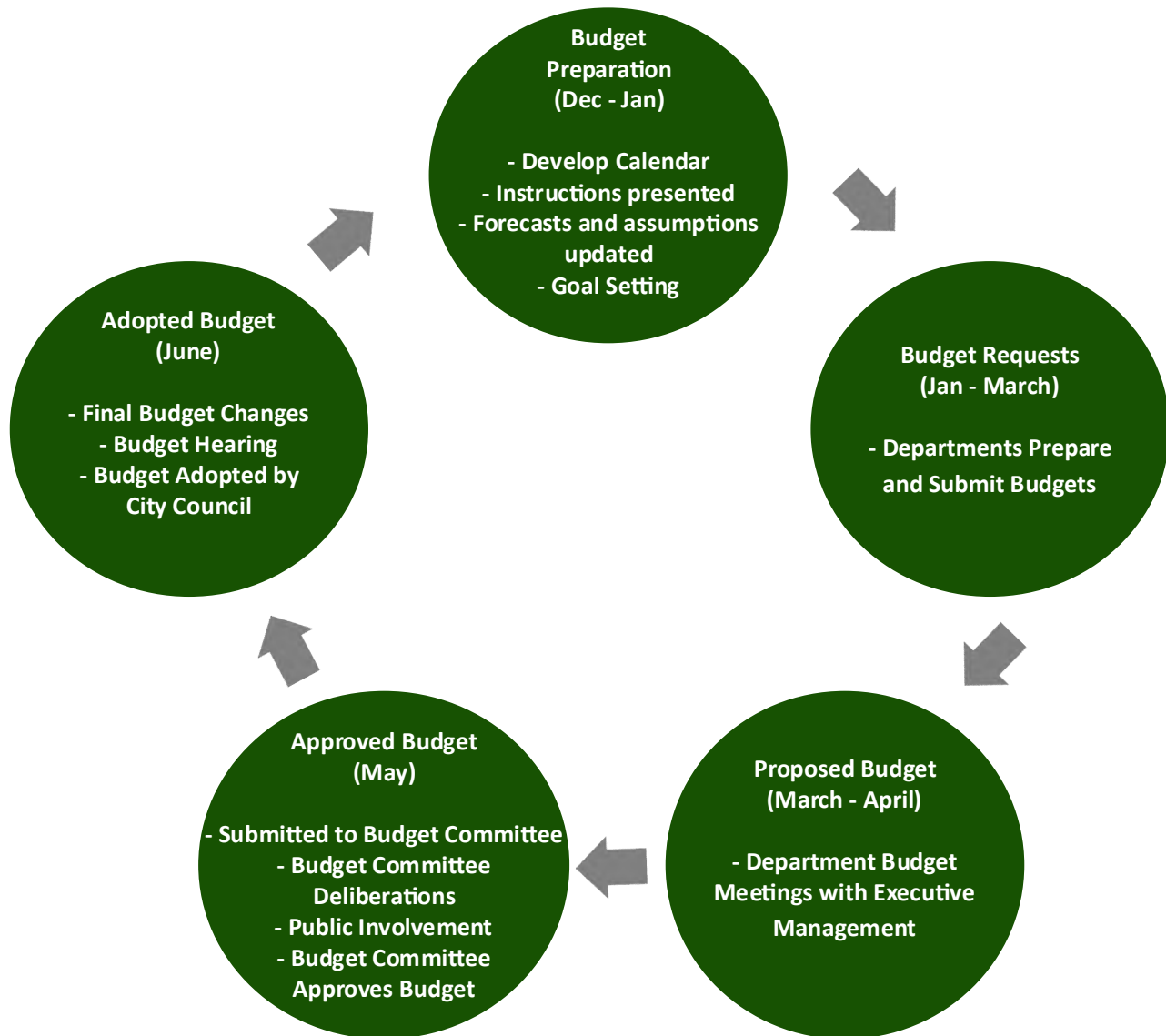
In addition to the county tax assessor's copies, a copy of the resolutions required by Oregon Revised Statutes 221.760 and 221.770 must be submitted to the Oregon Department of Administrative Services by July 31, in order to receive the City's share of certain State Shared Revenues. Finally, a copy of 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 2024-25 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
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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
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Core Area Parking District	Core Area Parking District Fund
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Tualatin City Services Building	Tualatin City Services Building Fund
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Tualatin Development Commission (TDC)

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

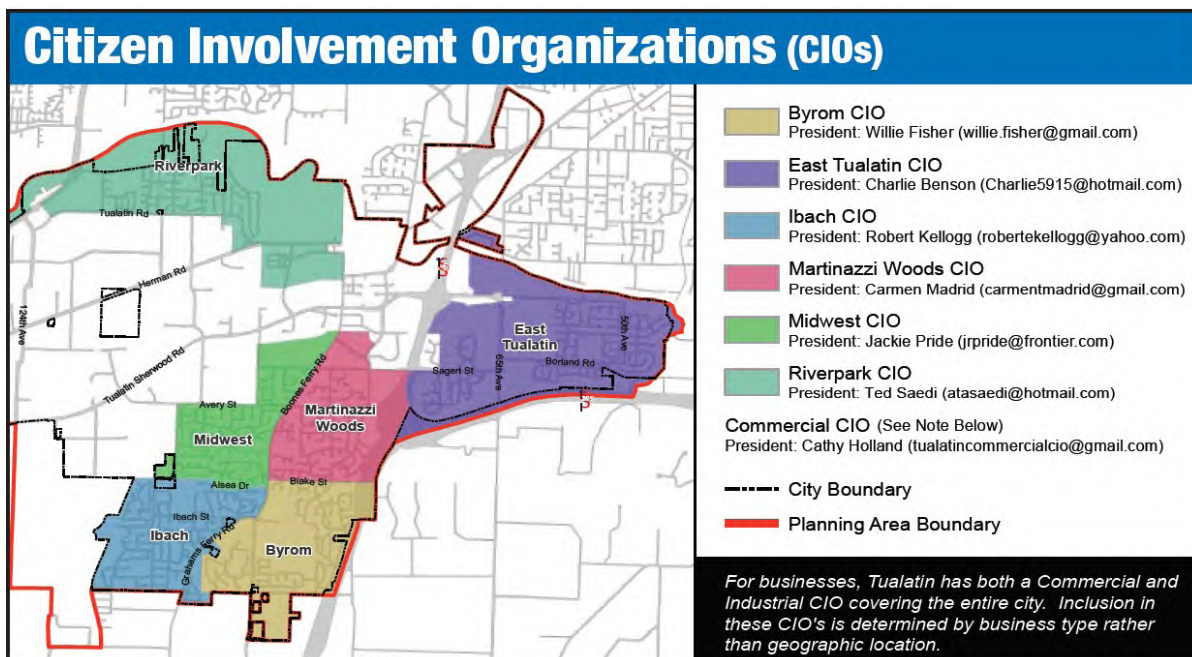
Transportation Project Fund - Accounts for the proceeds of the city's Transportation Bond to finance transportation projects throughout the City.

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.

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.

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.

Internal Service Funds

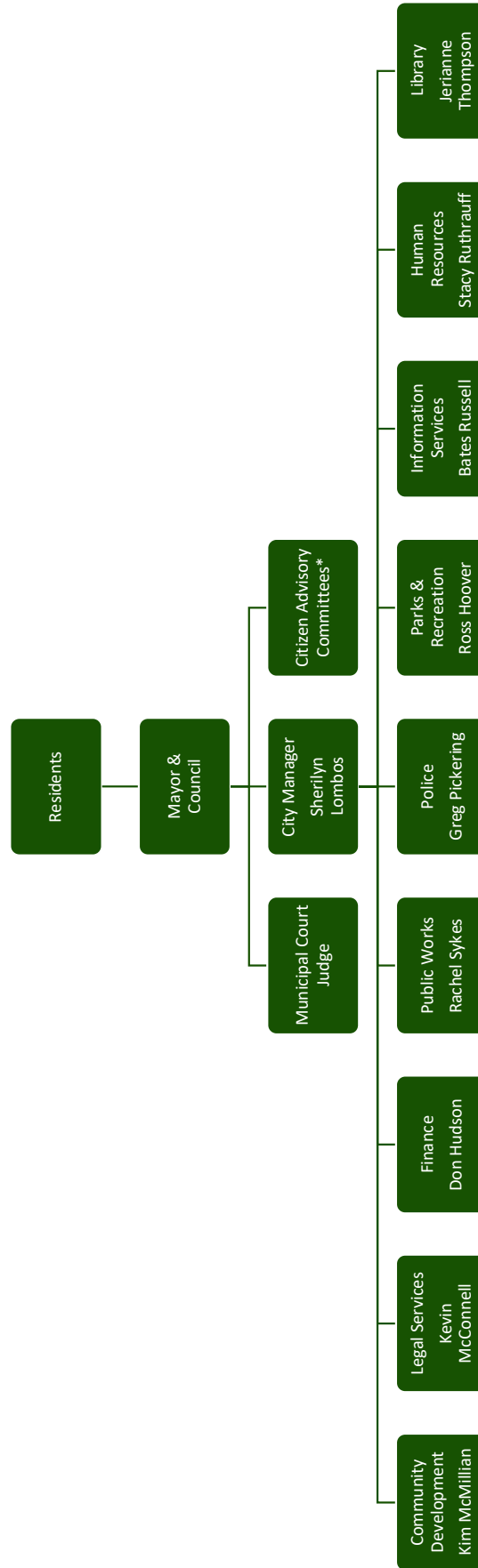
These funds are used to account for the financing of good or services provided by one department or agency to other departments or agencies of the government and other government units, on a cost reimbursement basis.

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.

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	Jurisdiction
Cyndy Hillier	Chair/Council
Skip Stanaway	Citizen
Patrick Gaynor	Citizen
Chris Goodell	Citizen
Kylan Hoener	Citizen
Keith Hancock	Citizen
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	Jurisdiction
Bridget Brooks	Council
Jeannie Hart	Citizen
Mason Hall	Citizen
Brett Hamilton	Vice Chair/Citizen
Janet Steiger Carr	Chair/Citizen
Kathleen Silloway	Citizen
Dawn Upton	Citizen
Brett Hamilton	Citizen

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 citizen 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	Jurisdiction
Chris Brune	Chair/Citizen
Alyssa Colon	Citizen
Mary Dirksen	Citizen
John Hannam	Citizen
Elizabeth Michels	Citizen
Joseph Tanous	Citizen
Brittany Valli	Citizen

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 Parking District. These include location and design of new lots, existing lot improvements, regulations and maintenance, and capital outlays.

Members	Jurisdiction
Maria Reyes	Council
Aaron Welk	Chair/Citizen
Gary Haberman	Citizen
Heidi Kindle	Citizen
Amy Trevor	Citizen
Heather Weber	Citizen

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 conncted, informed, and civically engaged community that embraces our City’s diversity.

Members	Jurisdiction
Christen Sacco	Council
Angelica Butler	Citizen
BJ Park	Co-Chair/Citizen
Chris Paul	Co-Chair/Citizen
Destini Barajas	Citizen
Erinn Stimson	Citizen
Gerry Preston	Citizen
Jasmine Wilder	Citizen
Kolini Fusitua	Citizen
Rebekah Morgan	Citizen
Valerie Holt	Citizen
Winnie Lo	Citizen

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	Jurisdiction
Dana Paulino	Chair/Citizen
Dawnell Meyer	Citizen
Ashley Payne	Vice Chair/Citizen
Paul Turnbach	Citizen
Marcus Young	Citizen
Thea Wood	Citizen
Satvika Vadapu	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	Jurisdiction
Beth Dittman	Vice Chair/Citizen
Emma Gray	Chair/Citizen
Carl Hosticka	Citizen
Anthony Warren	Citizen
Michael Klein	Citizen
John Makepeace	Citizen
Ryan Wilson	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	Jurisdiction
William Beers	Chair/Citizen
Daniel Bachhuber	Citizen
Randall Hledik	Citizen
Zach Wimer	Citizen
Janelle Thompson	Citizen
Brittany Valli	Citizen
Ursula Kuhn	Citizen



City of Tualatin

**Adopted
2024/2025 Budget**



City of Tualatin

May 2024

Honorable Mayor Bubenik

Members of the Tualatin City Council and Tualatin Development Commission

Members of the Tualatin Budget Advisory Committee

Residents of the City of Tualatin

As we were preparing for the FY 24/25 budget process, we stopped to think about all that goes into providing the services the City of Tualatin offers to our residents and our customers. We take pride in the delivery of these services. Our budget is made up of people, things and bigger things, or in other words, personal services, materials and services and capital outlay. What stands out when thinking about our budget and our services, is the people. Without the dedicated people that come to work every day, focused on providing excellent services, the things and bigger things wouldn't matter. It is the people who take those things and turns them into a finished product. There are constant reminders of all the work, a lot of it behind the scenes, our people do for Tualatin's residents and customers. There is a lot of pride in our work, all across the organization.

Tualatin employees perform high level, quality services by maintaining our parks, providing police services that keep our community safe, maintaining the City's infrastructure systems, and providing



cultural offerings through our popular recreation programs and the Tualatin Public Library. Beyond the everyday tasks of service delivery, our employees are also responsible for many other things that have helped make our community a great place to live, work, play and visit.

As you look through our budget document, you will see many pictures of our employees in action. Some pictures show our staff doing work that most people would recognize, and

some pictures of the behind the scenes work that the public does not see. These support services play an important role in assisting those public facing employees in providing their services. We have also reworked the descriptions that are located at the beginning of each budget behind the expenditures tab to better highlight what we do and talk about some of the highlights from FY 23/24.

Our employees make up a big part of the City's budget, about one-third of the overall city expenditure budget and 75% of the City's General Fund budget. Our people go beyond just "keeping the lights on", so we'll get into the changes in the budget between the current fiscal year and FY 24/25. Before going into the changes, let's first talk about the structure of the City's budget, where our revenues come from, and how we are spending these revenues.

Budget Message

The City’s budget, including the Tualatin Development Commission, is made up of 23 separate funds. Of these 23 funds, only one, the General Fund, is unrestricted. The revenues in the General Fund are spent on Police and Library services, keeping our parks safe and clean, as well as the many programs provided by our Parks and Recreation Department. Other services that are funded through the General Fund are planning, engineering, fleet and maintenance services, as well as support services like information services, finance, legal services and the City Manager’s office. The revenues in all the other funds are restricted by state statutes, the City’s Municipal Code, or other governing documents. They are recorded in individual funds to track the appropriate expenditures for the revenues that are received. The following graphic is the complete list of City funds.

“Unrestricted”

General Fund (28.40%)



“Restricted” Funds

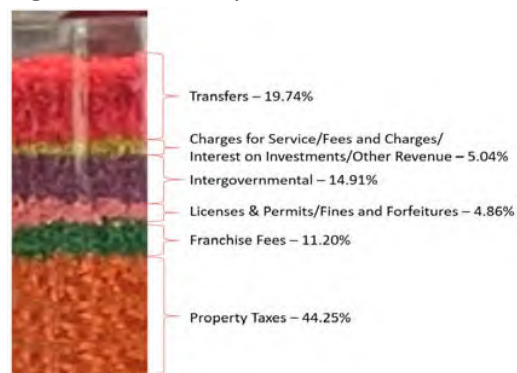
- Building (1.50%)
- Road Utility (2.31%)
- Road Operating (4.63%)
- Core Area Parking (1.23%)
- Tualatin Scholarship (0.03%)
- Parks Utility (1.11%)
- Parks Project (8.88%)
- American Rescue Plan (2.68%)
- Debt Service Funds
 - General Obligation Bond (3.17%)
 - Enterprise Bond (0.70%)
- Vehicle Replacement (1.88%)
- Utility Operating Funds
 - Water Operating (15.65%)
 - Sewer Operating (4.95%)
 - Stormwater Operating (8.38%)
- Development (SDC) Funds
 - Transportation Development Tax (8.28%)
 - Parks Development (2.90%)
 - Water Development (1.40%)
 - Sewer Development (2.60%)
 - Stormwater Development (0.41%)
- Urban Renewal Funds
 - TDC Admin
 - Southwest Urban Renewal District Bond
 - Core Opportunity and Reinvestment Area Bond

(Percent of City Budget, without Urban Renewal, in parenthesis)

General Fund

The General Fund is the largest fund, at 28.40%, and as mentioned above, is unrestricted with the most amount of programs and services provided. Besides our Building Fund and Utility Funds, all other services are provided by, and budgeted, in the General Fund. Revenues are received from a myriad of sources, as evidenced by the colored rock graphic to the right, with the percentage of the total for each group of categories included.

The largest revenue source in the General Fund is from property taxes at 44.25%. Property tax growth is limited due to passage of Measure 50 (M50) in 1997. Measure 50 created a divergence between a property’s real market value (RMV) and its assessed value (AV). M50 also created the City’s permanent rate of \$2.2665 per \$1,000 of assessed value, one of the lowest in the Portland Metropolitan Area. Residential assessed values are limited to growth of 3% and any revenue growth over this amount comes from new development. Projections for revenue growth of property taxes is based upon an analysis of development throughout the City and the timing of when it will be added to the tax rolls. Analysis of development also takes into consideration the location of the property, as development of properties within the City’s urban renewal districts are allocated to the Tualatin Development Commission and not the City’s General Fund. For FY 24/25,



a significant amount of development is occurring in the Southwest Urban Renewal District, as part of the Autumn Sunrise subdivision. Therefore, we are budgeting a conservative 3% growth in property tax revenue in the General Fund.

Transfers are reimbursements from other operating funds of the City for their share of services that are provided to, and paid for, out of the General Fund. These account for 19.74% of General Fund revenues. Services are allocated across all City departments and functions for things such as: general administration, human resources, finance, legal services, information services and maintenance services. The allocations applied to non-general fund programs are transferred from that fund into the General Fund. Costs are determined through an allocation model and increases typically follow percentage increases in personal services and materials and services expenditures.

The Intergovernmental revenue category accounts for revenue from other governmental agencies and are allocated based upon formulas in state statute or the Intergovernmental Agreements (IGA) with other governmental entities. The largest intergovernmental revenue, at just under \$2 million is the City's share of funds from the Washington and Clackamas County library districts, which make up almost 75% of the Library budget. The City's share of state cigarette, liquor, and marijuana taxes are recorded here, as well as revenues from transient lodging taxes (both the City's share of the county-wide tax and the City's own tax) and payments through IGAs with the Tigard-Tualatin School District for school resource officers and with the City of Durham to provide police services to their city. Since these revenues are all contractual or based upon particular formulas, we are able to project them fairly easily. These are also stable revenue sources and typically increase annually. The less stable revenues in this category are from state and federal grants, which causes this category to increase or decrease, depending on grants which have been awarded to the City. The Intergovernmental revenue category is decreasing by 20% for FY 24/25 due to state and county grants that were received in FY 23/24 for the construction of a trail segment connecting two segments of the Tualatin River Greenway Trail.



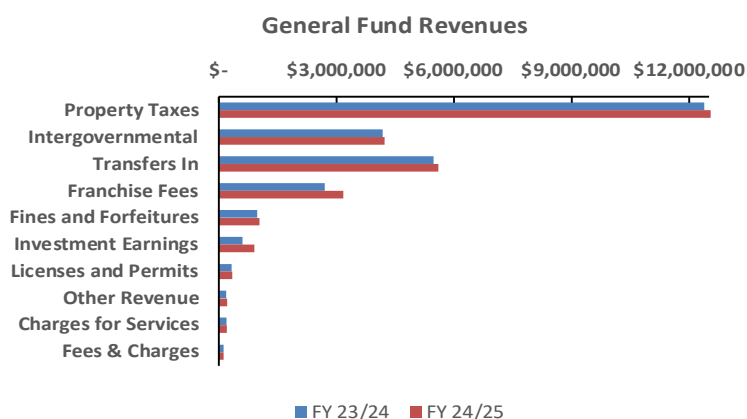
Franchise fees are collected from companies that use the City's right-of-way to provide services to their customers, through franchise fee agreements between the City and the company, or through compliance with the City's right-of-way ordinance. The primary source of franchise fees are from Portland General Electric, Northwest Natural Gas and Republic Services. Projections for these revenues are based on past trends, impacts of weather on these trends, and proposed future rate increases. Taking those factors into consideration, this category is projected to increase 17.4% over the Adopted FY 23/24 budget.

Other categories in the General Fund make up about 10% of total revenues and are for licenses and permits, fees and charges for rentals of city facilities, charges for services for recreation programming, fines and forfeitures, and interest revenue from investment of idle city funds. The revenues in these categories see very little fluctuation from year to year and are a small, but stable

Budget Message

source of revenue. The total revenue in these categories are increasing approximately 26%, primarily due to increases in fines and forfeitures and interest revenue. In FY 23/24, due to police staffing issues and a red light photo enforcement intersection being out of service due to a road widening project, municipal court fine revenue was lower than normal. As both of these issues are beginning to be resolved, projections for revenue in this category are increasing. In the Investment Earnings category, the City’s investment strategy and the higher interest rate environment is providing a significant increase in investment earnings for FY 24/25.

Overall, General Fund total revenues are increasing only 0.30%, but this number is reflective of one-time grant revenues for the construction of a trail segment connecting to segments of the Tualatin River Greenway Trail in FY 23/24.



Removing this anomaly, total General Fund revenues are actually increasing 4.40%, or \$1.2 million. As the adjacent chart illustrates, each revenue category is remaining stable, with some increases being larger than others.

These revenues are “comingled” to pay for the services previously mentioned. On-going expenditures,

paid for using on-going revenue sources, make up 96.5% of total expenditures in the General Fund. Increases in on-going expenses continue to grow at a slightly higher percentage than on-going revenues, and has closed the positive on-going alignment in the General Fund. Fortunately, with the work our employees do to manage their budgets, we continue to remain fiscally sound.

Our employees are our #1 asset, without whom we could not provide the high quality services that our customers and residents have come to expect from the City and complete planned projects. Personal services costs make up approximately 75% of the General Fund budget for the 135 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). Other costs in this category are the City’s share of taxes, including FICA/Medicare, the metro area transit tax, as well as the new Paid Leave Oregon 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. Even with participating in the pool with CIS, we will be experiencing just under 10% increases in these costs, beginning on January 1, 2025. PERS expenditures are calculated by multiplying the contribution rate for our entity, by each employee’s salary, and they increase as salaries increase. The contribution rate is set by the PERS Board every two years and set for the biennium. FY 24/25 is the second year of the biennium, meaning that our contribution rate is not increasing for this fiscal year, though we

anticipate moderate increases in the PERS contribution rate beginning on July 1, 2025. Even with programmed salary and benefit increases, the General Fund Personal Services expenditure budget is only increasing 4.35% to \$22.3 million.

The other component of on-going expenditures in the General Fund is the Materials and Services (M&S) category. This category is where the “things” are budgeted and 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. Unfortunately, not all expenditure amounts are within their control, leading to an increase in this category of 5.63%.

On-going expenditures are not the only expenditures in a fund. Just like a family does when faced with needing to purchase “bigger things”, we utilize one-time revenues and saved up reserves to fund needed one-time expenditures. Capital Outlay is decreasing for FY 24/25, due to the completion of the previously mentioned trail, but there is still funding for HVAC replacements, replacing the Police Department roof and other components in the Police Building, as well as other building updates and replacements. A city-wide prioritization committee, made up of representatives from each department, review capital projects proposed for the upcoming fiscal year and recommend which projects should be funded with the available one-time funds in the General Fund.

Restricted Funds

The City of Tualatin budget is comprised of 19 restricted funds, with another 3 in the Tualatin Development Commission budget. These funds have a legal restriction on the revenues and what they can be spent on. Included in this grouping are all our utility funds, which includes the Road Utility Fund and the Parks Utility Fund, and the Road Operating 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.

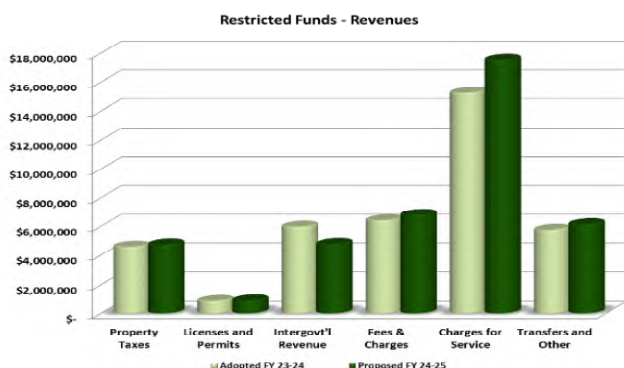
Budget Message

- 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.

Revenues in these funds grew 5.40% from the Adopted FY 23/24 budget to \$40.8 million. The largest increase is in the Charges for Services category for utility rate increases in the water, sewer and stormwater operating funds. These rate increases follow the rate study recommendations in the master plans for each utility. The Water Operating Fund revenue is growing at a higher percentage than the rate increase due to a low consumption estimate that was included in the FY 23/24 budget.

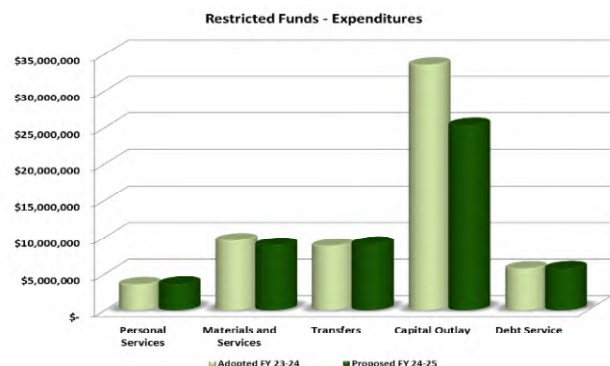
Property tax revenue is increasing 3.51% to account for the amount needed to be levied to pay the increased amount of debt service on our outstanding general obligation debt. Licenses and Permits

is showing an increase of just under 5% for building permit activity projected for the upcoming fiscal year, primarily related to the Autumn Sunrise subdivision. As homes are completed and utility accounts are set up, additional Parks Utility and Road Utility Fees are collected monthly. The growth in these revenues, along with projections of changes in system development charges being collected on planned new development, is



responsible for the 6% increase in Fees and Charges.

Changes in both Intergovernmental Revenue (19.85% decrease) and Transfers and Other (6.89% increase) are project related. Capital projects for our utility infrastructure are recorded in the appropriate utility operating fund. Some projects have a component of increased capacity, allowing for that portion of the project to be funded by system development charges. Since we have separate dedicated funds for recording SDC revenues and expenditures, the portion that is SDC eligible is transferred out of that fund and into the operating fund. Since this is accomplished through transfers, there is an increase of that category to cover the additional proportions of projects in FY 24/25 that are SDC eligible. With Transfers In from Other Funds increasing in the operating funds, there is a corresponding increase in Transfers Out to Other Funds, which explains the increase in the Transfers expenditure category. The decrease in Intergovernmental Revenue is also project related and impacts the Sewer Operating Fund. The Intergovernmental Agreement with Clean Water Services (CWS), a regional sewer agency, determines funding responsibility for different types of projects. In FY 23/24, a number of projects had reimbursements from CWS recorded in this revenue category. With some of those projects completed, there are less reimbursements coming from CWS, responsible for the decrease in revenue.



In addition to the General Fund, there are an additional 26 staff positions in the restricted funds, spread out amongst the Building Fund, the Water Operating Fund, the Sewer Operating Fund and the Road Operating Fund. The Street/Storm/Sewer Division is divided between the Sewer and the Road funds, with transfers from Stormwater Operating and Road Utility to cover those fund’s share of personnel costs. In addition to the increases in Personal Services that were described above for the General Fund, this category is only increasing 2.6%, as the Engineering position in the Road Operating Fund was moved to the Engineering Division of the General Fund.

Road related maintenance and new projects are behind the decreases in both Materials and Services and Capital Outlay. The FY 24/25 Pavement Maintenance Program has less activity this year than in FY 23/24. This decrease is not abnormal and part of the funding plan for the Road Utility Fee Fund. Our pavement maintenance program uses a mixture of a pavement maintenance software model and personal inspections of roads to determine the right treatment, to the right road, at the right time for our system. We know that some years may be lower than average and some years may be higher, so our financial modeling takes that into consideration when determining the annual amount. FY 24/25 is on the lower end of that curve, causing the decrease in this category.

In Capital Outlay, completion of the Tualatin Moving Forward transportation bond program is responsible for the 24.5% decrease in Capital Outlay. This successful program completed 36 projects, spread out to all parts of the City, as evidenced by the map below. The final projects completed in FY 23/24 created sidewalk infill on Boones Ferry Road, sidewalks on Highway 99 by the Pony Ridge subdivision which improved pedestrian and bicycle safety in the area, and improvements on Tualatin-Sherwood Road between Martinazzi Avenue and Interstate 5 which is enhancing traffic flow in a busy corridor for vehicles trying to get to the freeway.



Even though the Capital Outlay category is decreasing, that doesn’t mean there aren’t exciting projects being completed. As part of the Parks Bond Projects Fund, the City is constructing a Veteran’s Plaza, a place of honor and reflection, that will be completed in the Fall of 2024. Another big project programmed into the FY 24/25 budget is a 0.7 mile Nyberg Creek Trail, along the side of wetlands between I-5 and 65th Avenue. Additionally, in the American Rescue Plan Fund, the Las Casitas Park Renovation project is budgeted, which will provide improved park amenities and recreational opportunities to a largely underserved population, as well as a trail adjacent to Plambeck Gardens, a new affordable housing development currently under construction.

The City of Tualatin budget, including the Tualatin Development Commission (TDC), for FY 24/25 is \$160,044,550, an increase of 1.87%. Separating out the TDC, the City’s budget grew 1.99% to \$156,704,075. These totals include Beginning Fund Balance on the revenue side and reserves and contingencies on the expenditure side. Beginning Fund Balance is equivalent to the reserve and

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Budget Message

contingency balances at the end of FY 23/24. By taking out these amounts from the total budget numbers, revenues are increasing 3.25% and expenditures are decreasing 8.69%.

Tualatin Development Commission

The Tualatin Development Commission (TDC) is Tualatin’s urban renewal agency, with two active districts, and one whose remaining funds were spent in FY 23/24.

In the Leveton Tax Increment District, the Herman Road Extension project was completed in FY 23/24 and utilized the remaining funds in this district.

In FY 21/22, the Commission adopted the Southwest and Basalt Creek Development Area Plan and tax increment collection for the Southwest Urban Renewal District (SWURD) began in FY 22/23. Revenues will continue to be received and set aside for future projects in the District.

In FY 22/23, the Tualatin City Council adopted the Core Opportunity Reinvestment Area (CORA) in the I-5 Corridor, which is expected to spur redevelopment in the City’s core area. A new urban renewal district was created, and will begin collecting tax increment in FY 24/25.

With tax increment being received in both districts and potential development projects beginning planning stages, the TDC Admin fund has a new position proposed in FY 24/25 for Economic Development purposes.

Acknowledgements

Tualatin employees are the City’s biggest asset and are the backbone of all the services the City provides. With such a large proportion of the City’s budget dedicated to our staff, it is important to have high quality individuals doing the work and providing the quality services our residents and customers want and expect. Tualatin employees are the highest quality and it shows every day.

Special thanks to Matt Warner, Assistant Finance Director, and Lisa Thorpe, Finance Department Management Analyst II, for their work on the budget and the budget document. 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.

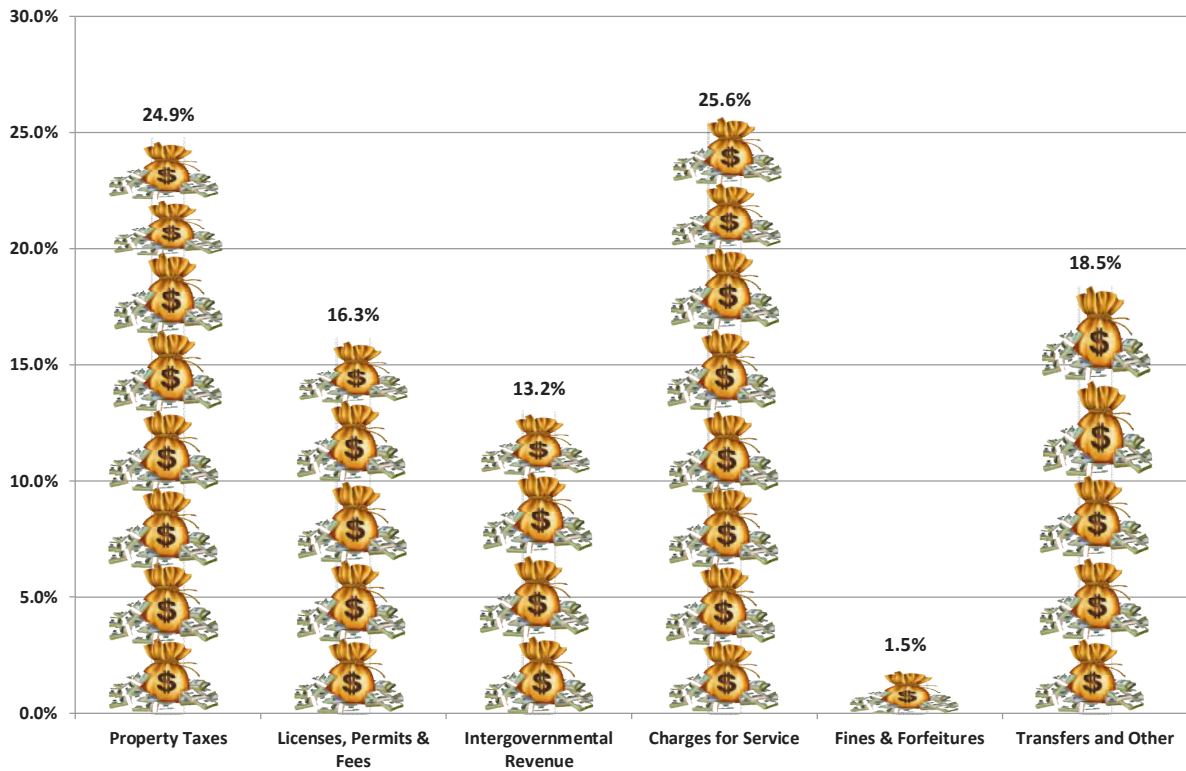
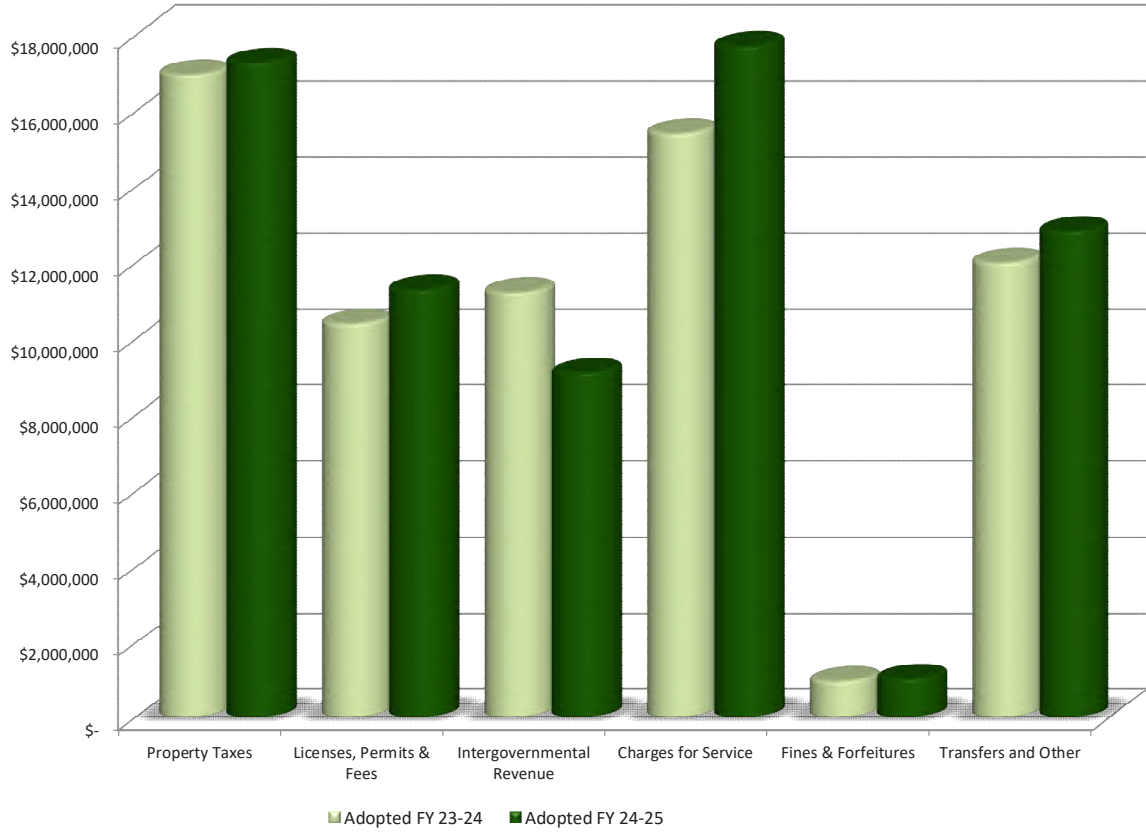
Respectfully Submitted,

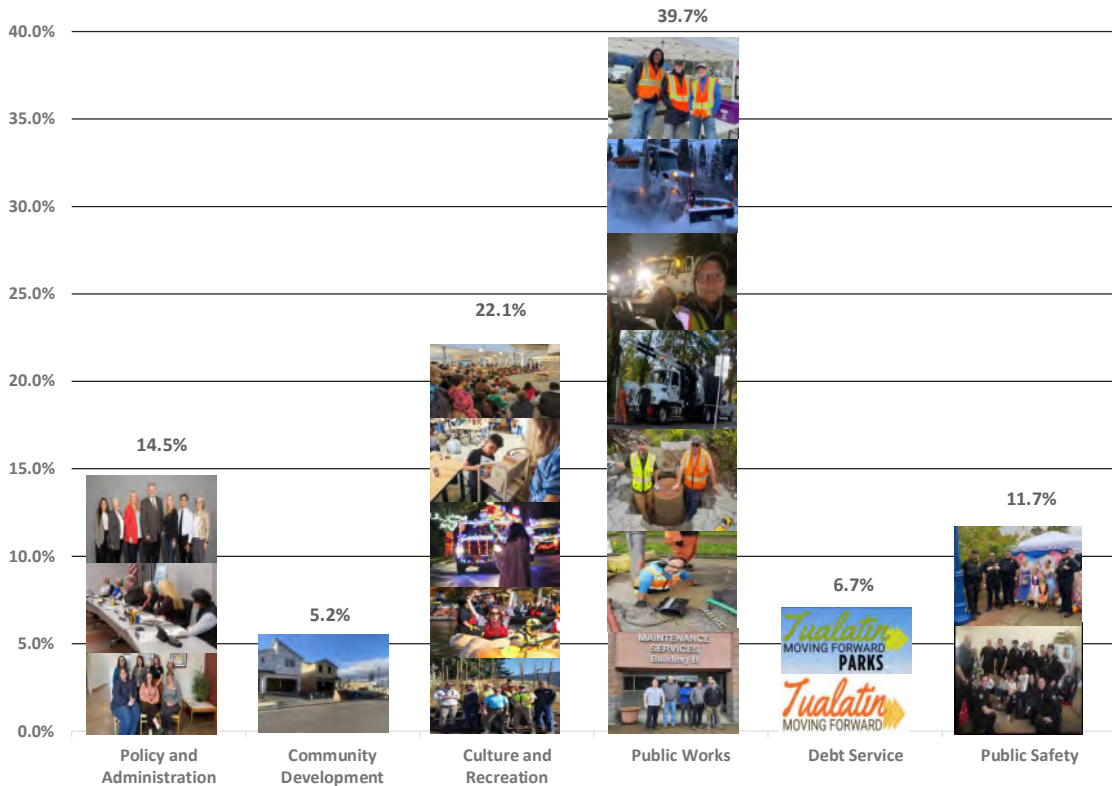
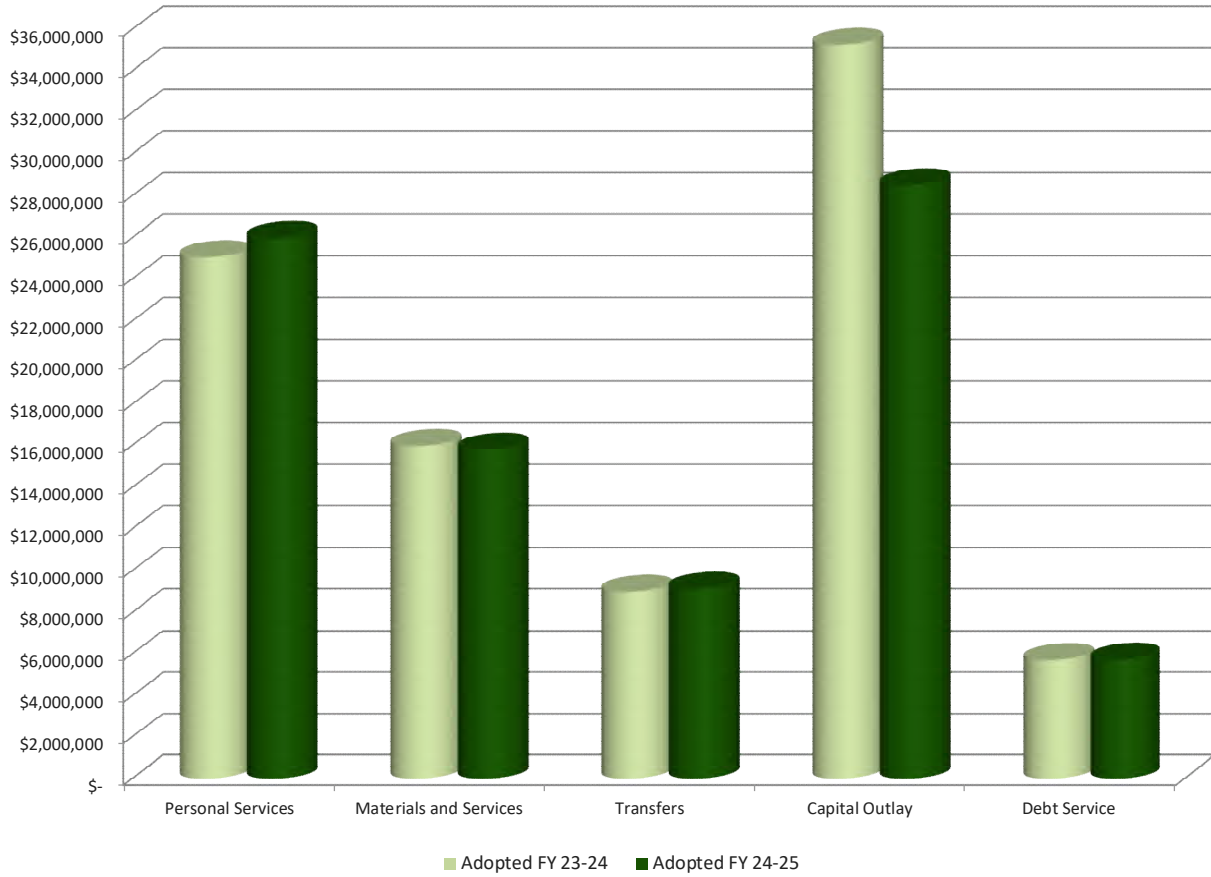


Sherilyn Lombos
City Manager / City Recorder
Administrator, Tualatin Development Commission



Don Hudson
Assistant City Manager/Finance Director





Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Property Taxes	\$ 14,442,705	\$ 15,040,660	\$ 16,957,110	\$ 17,276,340	\$ 17,276,340	\$ 17,276,340
Franchise Fees	2,703,505	2,913,433	2,705,000	3,174,860	3,174,860	3,174,860
Licenses And Permits	1,014,798	1,332,846	1,178,320	1,229,745	1,229,745	1,229,745
Intergovernmental	10,476,141	10,663,896	11,234,430	8,996,060	9,111,010	9,111,010
Charges For Services	21,872,239	24,175,869	15,409,655	17,711,625	17,711,625	17,711,625
Fines And Forfeitures	1,113,265	837,058	976,000	1,035,700	1,035,700	1,035,700
Investment Earnings	639,026	2,200,688	2,849,960	3,408,690	3,408,690	3,408,690
Fees & Charges	10,210,218	6,580,377	6,516,925	6,895,540	6,895,540	6,895,540
Other Revenue	1,161,379	18,029,073	187,045	232,590	232,590	232,590
Transfers In	7,662,104	7,800,096	8,969,360	9,197,835	9,197,835	9,197,835
Total Current Resources	\$ 71,295,380	\$ 89,573,996	\$ 66,983,805	\$ 69,158,985	\$ 69,273,935	\$ 69,273,935
Beginning Fund Balance	71,012,661	77,416,449	86,655,535	87,545,090	89,094,990	89,424,990
Total Resources	<u>\$ 142,308,041</u>	<u>\$ 166,990,445</u>	<u>\$ 153,639,340</u>	<u>\$ 156,704,075</u>	<u>\$ 158,368,925</u>	<u>\$ 158,698,925</u>

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 21,515,752	\$ 22,603,189	\$ 25,069,185	\$ 25,979,815	\$ 25,979,815	\$ 25,979,815
Materials & Services	21,333,524	23,675,513	15,987,665	15,519,340	15,670,190	15,805,190
Capital Outlay	10,592,800	14,625,880	35,226,885	26,316,585	28,330,585	28,525,585
Transfers Out	7,474,574	7,576,216	8,992,560	9,133,835	9,133,835	9,133,835
Debt Service	3,974,940	4,073,840	5,713,305	5,733,305	5,733,305	5,733,305
Other Financing Uses	-	169,743	-	-	-	-
Contingency	-	-	19,330,935	20,967,795	20,717,525	20,717,525
Reserves & Unappropriated	77,416,451	94,266,064	43,318,805	53,053,400	52,803,670	52,803,670
Total Requirements	<u>\$ 142,308,041</u>	<u>\$ 166,990,445</u>	<u>\$ 153,639,340</u>	<u>\$ 156,704,075</u>	<u>\$ 158,368,925</u>	<u>\$ 158,698,925</u>

**City of Tualatin
Adopted Fiscal Year 2024 - 2025
Changes in Fund Balance**

	Beginning Fund Balance	Changes in Fund Balance	Ending Fund Balance
General Fund	\$ 16,163,375	\$ (1,767,355)	\$ 14,396,020
Building Fund	\$ 694,915	\$ (268,740)	\$ 426,175
Road Utility Fee Fund	\$ 996,910	\$ 1,266,080	\$ 2,262,990
Road Operating Fund	\$ 3,795,795	\$ (484,160)	\$ 3,311,635
Core Area Parking District Fund	\$ 279,760	\$ (142,225)	\$ 137,535
Tualatin Scholarship Fund	\$ 52,000	\$ 1,000	\$ 53,000
Parks Utility Fee Fund	\$ 959,660	\$ (669,545)	\$ 290,115
Transportation Development Tax Fund	\$ 11,005,040	\$ 660,750	\$ 11,665,790
American Rescue Plan Fund	\$ 4,204,000	\$ (4,204,000)	\$ -
General Obligation Bond Fund	\$ 141,130	\$ (41,130)	\$ 100,000
Park Development Fund	\$ 3,197,700	\$ 455,390	\$ 3,653,090
Parks Project Fund	\$ 13,405,560	\$ (9,921,640)	\$ 3,483,920
Water Operating Fund	\$ 12,406,745	\$ 590,165	\$ 12,996,910
Water Development Fund	\$ 1,152,520	\$ (382,460)	\$ 770,060
Sewer Operating Fund	\$ 3,727,510	\$ (130,295)	\$ 3,597,215
Sewer Development Fund	\$ 3,896,770	\$ 88,800	\$ 3,985,570
Stormwater Operating Fund	\$ 10,237,090	\$ (1,231,785)	\$ 9,005,305
Stormwater Development Fund	\$ 589,960	\$ (145,460)	\$ 444,500
Enterprise Bond Fund	\$ 345,000	\$ (114,585)	\$ 230,415
Vehicle Replacement Fund	\$ 2,173,550	\$ 537,400	\$ 2,710,950
Total City of Tualatin	\$ 89,424,990	\$ (15,903,795)	\$ 73,521,195
TDC Administration Fund	\$ 132,200	\$ (93,550)	\$ 38,650
Southwest Urban Renewal District Bond Fund	\$ 1,432,550	\$ 1,188,225	\$ 2,620,775
Core Opportunity & Reinvestment Area Bond Fund	\$ -	\$ 234,650	\$ 234,650
Total Tualatin Development Commission	\$ 1,564,750	\$ 1,329,325	\$ 2,894,075

Notes:

All reductions in Fund Balance, except the Building Fund and Debt Service Funds, are due to increases in one-time capital outlay expenditures budget in Fiscal Year 2024 - 2025.

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 2024 - 2025 in order to accumulate funds for future years.

Increases in interest revenues due to the rising interest rate environment are primarily responsible for additions to Fund Balance above.

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Property Taxes	\$ 11,430,172	\$ 11,967,938	\$ 12,383,100	\$ 12,541,390	\$ 12,541,390	\$ 12,541,390
Franchise Fees	2,703,505	2,913,433	2,705,000	3,174,860	3,174,860	3,174,860
Licenses And Permits	377,961	480,951	329,000	340,500	340,500	340,500
Intergovernmental	4,140,606	4,577,182	5,281,675	4,224,865	4,339,815	4,339,815
Charges For Services	211,113	269,713	192,750	202,950	202,950	202,950
Fines And Forfeitures	1,113,265	837,058	976,000	1,035,700	1,035,700	1,035,700
Investment Earnings	110,702	566,091	603,175	900,000	900,000	900,000
Fees & Charges	111,784	123,115	121,150	116,350	116,350	116,350
Other Revenue	278,696	270,863	183,745	209,590	209,590	209,590
Transfers In	5,288,990	5,307,330	5,480,690	5,595,570	5,595,570	5,595,570
Total Current Resources	\$ 25,766,794	\$ 27,313,674	\$ 28,256,285	\$ 28,341,775	\$ 28,456,725	\$ 28,456,725
Beginning Fund Balance	13,290,433	14,591,483	14,628,600	16,012,475	16,028,375	16,163,375
Total Resources	\$ 39,057,227	\$ 41,905,157	\$ 42,884,885	\$ 44,354,250	\$ 44,485,100	\$ 44,620,100

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 18,520,272	\$ 19,037,471	\$ 21,430,690	\$ 22,295,785	\$ 22,295,785	\$ 22,295,785
Materials & Services	4,928,733	6,070,239	6,297,745	6,596,995	6,727,845	6,862,845
Capital Outlay	852,340	725,806	1,749,475	1,005,500	1,005,500	1,005,500
Transfers Out	164,399	59,949	59,950	59,950	59,950	59,950
Contingency	-	-	4,282,320	4,493,730	4,513,360	4,513,360
Reserves & Unappropriated	14,591,483	16,011,692	9,064,705	9,902,290	9,882,660	9,882,660
Total Requirements	\$ 39,057,227	\$ 41,905,157	\$ 42,884,885	\$ 44,354,250	\$ 44,485,100	\$ 44,620,100

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Licenses And Permits	\$ 636,837	\$ 851,895	\$ 849,320	\$ 889,245	\$ 889,245	\$ 889,245
Charges For Services	367,923	770,797	554,400	464,625	464,625	464,625
Investment Earnings	8,973	30,235	42,000	48,000	48,000	48,000
Fees & Charges	27,470	7,462	12,200	22,200	22,200	22,200
Other Revenue	1,300	3,675	1,100	8,000	8,000	8,000
Transfers In	75,000	75,000	75,000	229,360	229,360	229,360
Total Current Resources	\$ 1,117,503	\$ 1,739,064	\$ 1,534,020	\$ 1,661,430	\$ 1,661,430	\$ 1,661,430
Beginning Fund Balance	1,348,907	934,356	652,340	694,915	694,915	694,915
Total Resources	\$ 2,466,410	\$ 2,673,420	\$ 2,186,360	\$ 2,356,345	\$ 2,356,345	\$ 2,356,345

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 978,533	\$ 1,070,428	\$ 1,215,340	\$ 1,250,315	\$ 1,250,315	\$ 1,250,315
Materials & Services	58,192	102,655	243,250	157,210	157,210	157,210
Transfers Out	495,328	522,838	545,500	522,645	522,645	522,645
Contingency	-	-	72,915	289,525	289,525	289,525
Reserves & Unappropriated	934,357	977,499	109,355	136,650	136,650	136,650
Total Requirements	\$ 2,466,410	\$ 2,673,420	\$ 2,186,360	\$ 2,356,345	\$ 2,356,345	\$ 2,356,345

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 4,529	\$ 18,418	\$ 21,000	\$ 29,040	\$ 29,040	\$ 29,040
Fees & Charges	1,759,950	1,794,718	1,904,135	2,076,670	2,076,670	2,076,670
Other Revenue	-	1,691	-	-	-	-
Transfers In	460,000	499,990	504,580	514,165	514,165	514,165
Total Current Resources	\$ 2,224,479	\$ 2,314,817	\$ 2,429,715	\$ 2,619,875	\$ 2,619,875	\$ 2,619,875
Beginning Fund Balance	892,809	1,359,979	1,360,620	996,910	996,910	996,910
Total Resources	\$ 3,117,288	\$ 3,674,796	\$ 3,790,335	\$ 3,616,785	\$ 3,616,785	\$ 3,616,785

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 1,313,785	\$ 2,291,142	\$ 1,905,160	\$ 939,205	\$ 939,205	\$ 939,205
Transfers Out	443,524	422,189	444,070	414,590	414,590	414,590
Contingency	-	-	283,775	203,070	203,070	203,070
Reserves & Unappropriated	1,359,979	961,465	1,157,330	2,059,920	2,059,920	2,059,920
Total Requirements	\$ 3,117,288	\$ 3,674,796	\$ 3,790,335	\$ 3,616,785	\$ 3,616,785	\$ 3,616,785

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Intergovernmental	\$ 3,066,716	\$ 2,994,705	\$ 2,768,755	\$ 3,099,195	\$ 3,099,195	\$ 3,099,195
Investment Earnings	26,740	91,966	103,260	146,580	146,580	146,580
Fees & Charges	627,304	-	-	-	-	-
Other Revenue	150	20,000	-	-	-	-
Transfers In	444,205	351,310	360,200	346,720	346,720	346,720
Total Current Resources	\$ 4,165,115	\$ 3,457,981	\$ 3,232,215	\$ 3,592,495	\$ 3,592,495	\$ 3,592,495
Beginning Fund Balance	2,864,861	3,520,513	3,482,320	3,655,795	3,655,795	3,795,795
Total Resources	\$ 7,029,976	\$ 6,978,494	\$ 6,714,535	\$ 7,248,290	\$ 7,248,290	\$ 7,388,290

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 644,390	\$ 578,881	\$ 685,450	\$ 575,450	\$ 575,450	\$ 575,450
Materials & Services	806,113	953,073	1,212,565	1,189,370	1,189,370	1,189,370
Capital Outlay	742,875	246,248	800,000	611,000	611,000	751,000
Transfers Out	1,316,085	1,306,087	1,463,060	1,560,835	1,560,835	1,560,835
Contingency	-	-	571,200	590,500	590,500	590,500
Reserves & Unappropriated	3,520,513	3,894,205	1,982,260	2,721,135	2,721,135	2,721,135
Total Requirements	\$ 7,029,976	\$ 6,978,494	\$ 6,714,535	\$ 7,248,290	\$ 7,248,290	\$ 7,388,290

Budget Summary

Core Area Parking District Fund

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 1,631	\$ 6,616	\$ 3,500	\$ 4,020	\$ 4,020	\$ 4,020
Fees & Charges	75,075	83,640	75,000	75,000	75,000	75,000
Total Current Resources	\$ 76,706	\$ 90,256	\$ 78,500	\$ 79,020	\$ 79,020	\$ 79,020
Beginning Fund Balance	203,207	232,768	260,000	279,760	279,760	279,760
Total Resources	\$ 279,913	\$ 323,024	\$ 338,500	\$ 358,780	\$ 358,780	\$ 358,780

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 19,955	\$ 19,214	\$ 29,400	\$ 43,515	\$ 43,515	\$ 43,515
Capital Outlay	-	-	70,000	135,000	135,000	135,000
Transfers Out	27,190	34,920	37,360	42,730	42,730	42,730
Contingency	-	-	15,810	33,185	33,185	33,185
Reserves & Unappropriated	232,768	268,890	185,930	104,350	104,350	104,350
Total Requirements	\$ 279,913	\$ 323,024	\$ 338,500	\$ 358,780	\$ 358,780	\$ 358,780

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 348	\$ 1,252	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000
Total Current Resources	\$ 348	\$ 1,252	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000
Beginning Fund Balance	50,100	50,448	50,950	52,000	52,000	52,000
Total Resources	\$ 50,448	\$ 51,700	\$ 52,750	\$ 54,000	\$ 54,000	\$ 54,000

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reserves & Unappropriated	50,448	51,200	51,750	53,000	53,000	53,000
Total Requirements	\$ 50,448	\$ 51,700	\$ 52,750	\$ 54,000	\$ 54,000	\$ 54,000

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 2,461	\$ 16,087	\$ 3,500	\$ 37,500	\$ 37,500	\$ 37,500
Fees & Charges	687,875	716,313	678,440	750,000	750,000	750,000
Total Current Resources	\$ 690,336	\$ 732,400	\$ 681,940	\$ 787,500	\$ 787,500	\$ 787,500
Beginning Fund Balance	-	598,833	350,000	959,660	959,660	959,660
Total Resources	\$ 690,336	\$ 1,331,233	\$ 1,031,940	\$ 1,747,160	\$ 1,747,160	\$ 1,747,160

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 10,051	\$ 8,944	\$ 11,600	\$ 12,000	\$ 12,000	\$ 12,000
Capital Outlay	52,092	494,250	943,160	1,348,715	1,348,715	1,348,715
Transfers Out	29,360	112,110	77,180	96,330	96,330	96,330
Contingency	-	-	-	218,555	218,555	218,555
Reserves & Unappropriated	598,833	715,929	-	71,560	71,560	71,560
Total Requirements	\$ 690,336	\$ 1,331,233	\$ 1,031,940	\$ 1,747,160	\$ 1,747,160	\$ 1,747,160

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 88,723	\$ 343,239	\$ 420,000	\$ 440,000	\$ 440,000	\$ 440,000
Fees & Charges	1,887,285	1,355,744	1,525,000	1,525,000	1,525,000	1,525,000
Total Current Resources	\$ 1,976,008	\$ 1,698,983	\$ 1,945,000	\$ 1,965,000	\$ 1,965,000	\$ 1,965,000
Beginning Fund Balance	11,618,607	12,707,877	13,370,970	11,005,040	11,005,040	11,005,040
Total Resources	\$ 13,594,615	\$ 14,406,860	\$ 15,315,970	\$ 12,970,040	\$ 12,970,040	\$ 12,970,040

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Capital Outlay	\$ 832,388	\$ 224,543	\$ 4,790,000	\$ 700,000	\$ 1,200,000	\$ 1,200,000
Transfers Out	54,350	110,970	301,250	104,250	104,250	104,250
Contingency	-	-	10,224,720	12,165,790	11,665,790	11,665,790
Reserves & Unappropriated	12,707,877	14,071,347	-	-	-	-
Total Requirements	\$ 13,594,615	\$ 14,406,860	\$ 15,315,970	\$ 12,970,040	\$ 12,970,040	\$ 12,970,040

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Intergovernmental	\$ 3,091,507	\$ 3,091,507	\$ -	\$ -	\$ -	\$ -
Investment Earnings	22,839	-	100,000	-	-	-
Total Current Resources	\$ 3,114,346	\$ 3,091,507	\$ 100,000	\$ -	\$ -	\$ -
Beginning Fund Balance	-	3,114,346	5,925,725	4,204,000	4,204,000	4,204,000
Total Resources	\$ 3,114,346	\$ 6,205,853	\$ 6,025,725	\$ 4,204,000	\$ 4,204,000	\$ 4,204,000

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ -	\$ 412,668	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	205,065	30,000	30,000	30,000
Capital Outlay	-	8,850	5,000,000	4,062,170	4,062,170	4,062,170
Transfers Out	-	29,050	70,330	111,830	111,830	111,830
Contingency	-	-	750,330	-	-	-
Reserves & Unappropriated	3,114,346	5,755,285	-	-	-	-
Total Requirements	\$ 3,114,346	\$ 6,205,853	\$ 6,025,725	\$ 4,204,000	\$ 4,204,000	\$ 4,204,000

Budget Summary

General Obligation Bond Fund

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Property Taxes	\$ 3,012,533	\$ 3,072,722	\$ 4,574,010	\$ 4,734,950	\$ 4,734,950	\$ 4,734,950
Intergovernmental	358	502	-	-	-	-
Investment Earnings	10,207	42,216	74,240	90,670	90,670	90,670
Total Current Resources	\$ 3,023,098	\$ 3,115,440	\$ 4,648,250	\$ 4,825,620	\$ 4,825,620	\$ 4,825,620
Beginning Fund Balance	142,092	181,190	175,000	141,130	141,130	141,130
Total Resources	\$ 3,165,190	\$ 3,296,630	\$ 4,823,250	\$ 4,966,750	\$ 4,966,750	\$ 4,966,750

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Debt Service	\$ 2,984,000	\$ 3,080,500	\$ 4,723,250	\$ 4,866,750	\$ 4,866,750	\$ 4,866,750
Reserves & Unappropriated	181,190	216,130	100,000	100,000	100,000	100,000
Total Requirements	\$ 3,165,190	\$ 3,296,630	\$ 4,823,250	\$ 4,966,750	\$ 4,966,750	\$ 4,966,750

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Intergovernmental	\$ 100,114	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	13,819	54,697	8,000	120,000	120,000	120,000
Fees & Charges	2,555,234	936,427	1,790,500	1,219,320	1,219,320	1,219,320
Other Revenue	4,836	-	-	-	-	-
Transfers In	104,451	42,450	-	-	-	-
Total Current Resources	\$ 2,778,454	\$ 1,033,574	\$ 1,798,500	\$ 1,339,320	\$ 1,339,320	\$ 1,339,320
Beginning Fund Balance	61,114	2,389,878	1,024,460	3,197,700	3,197,700	3,197,700
Total Resources	<u>\$ 2,839,568</u>	<u>\$ 3,423,452</u>	<u>\$ 2,822,960</u>	<u>\$ 4,537,020</u>	<u>\$ 4,537,020</u>	<u>\$ 4,537,020</u>

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 1,423	\$ 475	\$ 4,000	\$ 254,000	\$ 254,000	\$ 254,000
Capital Outlay	371,217	1,308,856	2,703,940	500,000	500,000	500,000
Transfers Out	77,050	95,380	115,020	129,930	129,930	129,930
Reserves & Unappropriated	2,389,878	2,018,741	-	3,653,090	3,653,090	3,653,090
Total Requirements	<u>\$ 2,839,568</u>	<u>\$ 3,423,452</u>	<u>\$ 2,822,960</u>	<u>\$ 4,537,020</u>	<u>\$ 4,537,020</u>	<u>\$ 4,537,020</u>

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ -	\$ 122,030	\$ 440,995	\$ 504,005	\$ 504,005	\$ 504,005
Other Revenue	-	17,346,615	-	-	-	-
Total Current Resources	\$ -	\$ 17,468,645	\$ 440,995	\$ 504,005	\$ 504,005	\$ 504,005
Beginning Fund Balance	-	-	15,425,000	13,405,560	13,405,560	13,405,560
Total Resources	\$ -	\$ 17,468,645	\$ 15,865,995	\$ 13,909,565	\$ 13,909,565	\$ 13,909,565

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ -	\$ -	\$ 126,005	\$ 142,585	\$ 142,585	\$ 142,585
Materials & Services	-	-	6,000	3,000	3,000	3,000
Capital Outlay	-	2,607,679	5,825,250	10,000,000	10,000,000	10,000,000
Transfers Out	-	-	124,270	280,060	280,060	280,060
Other Financing Uses	-	169,743	-	-	-	-
Reserves & Unappropriated	-	14,691,223	9,784,470	3,483,920	3,483,920	3,483,920
Total Requirements	\$ -	\$ 17,468,645	\$ 15,865,995	\$ 13,909,565	\$ 13,909,565	\$ 13,909,565

Budget Summary

Transportation Project Fund

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 164,747	\$ 180,236	\$ 105,000	\$ -	\$ -	\$ -
Total Current Resources	\$ 164,747	\$ 180,236	\$ 105,000	\$ -	\$ -	\$ -
Beginning Fund Balance	16,395,761	10,228,244	3,697,500	-	-	-
Total Resources	\$ 16,560,508	\$ 10,408,480	\$ 3,802,500	\$ -	\$ -	\$ -

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 2,689	\$ 2,746	\$ 5,700	\$ -	\$ -	\$ -
Capital Outlay	5,971,115	6,701,696	3,306,000	-	-	-
Transfers Out	358,460	253,830	279,160	-	-	-
Contingency	-	-	211,640	-	-	-
Reserves & Unappropriated	10,228,244	3,450,208	-	-	-	-
Total Requirements	\$ 16,560,508	\$ 10,408,480	\$ 3,802,500	\$ -	\$ -	\$ -

Budget Summary

Tualatin City Services Building Fund

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 5,136	\$ 7,506	\$ 3,850	\$ -	\$ -	\$ -
Other Revenue	100,000	6,496	-	-	-	-
Total Current Resources	\$ 105,136	\$ 14,002	\$ 3,850	\$ -	\$ -	\$ -
Beginning Fund Balance	709,560	570,299	296,150	-	-	-
Total Resources	\$ 814,696	\$ 584,301	\$ 300,000	\$ -	\$ -	\$ -

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Capital Outlay	\$ 244,397	\$ 483,371	\$ 300,000	\$ -	\$ -	\$ -
Reserves & Unappropriated	570,299	100,930	-	-	-	-
Total Requirements	\$ 814,696	\$ 584,301	\$ 300,000	\$ -	\$ -	\$ -

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Charges For Services	\$ 7,682,391	\$ 8,615,391	\$ 8,390,725	\$ 10,330,300	\$ 10,330,300	\$ 10,330,300
Investment Earnings	63,813	264,854	350,000	410,520	410,520	410,520
Fees & Charges	3,210	14,352	26,500	32,000	32,000	32,000
Other Revenue	4,700	11,311	2,200	5,000	5,000	5,000
Transfers In	112,478	475,576	1,491,800	1,341,900	1,341,900	1,341,900
Total Current Resources	\$ 7,866,592	\$ 9,381,484	\$ 10,261,225	\$ 12,119,720	\$ 12,119,720	\$ 12,119,720
Beginning Fund Balance	8,129,642	9,632,344	9,095,340	12,406,745	12,406,745	12,406,745
Total Resources	\$ 15,996,234	\$ 19,013,828	\$ 19,356,565	\$ 24,526,465	\$ 24,526,465	\$ 24,526,465

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 882,871	\$ 964,859	\$ 1,029,780	\$ 1,081,990	\$ 1,081,990	\$ 1,081,990
Materials & Services	3,171,708	3,712,733	4,546,355	4,832,515	4,832,515	4,832,515
Capital Outlay	363,383	1,011,981	3,935,560	3,780,000	3,780,000	3,780,000
Transfers Out	1,945,928	1,805,844	1,704,600	1,835,050	1,835,050	1,835,050
Contingency	-	-	1,413,400	1,729,435	1,729,435	1,729,435
Reserves & Unappropriated	9,632,344	11,518,411	6,726,870	11,267,475	11,267,475	11,267,475
Total Requirements	\$ 15,996,234	\$ 19,013,828	\$ 19,356,565	\$ 24,526,465	\$ 24,526,465	\$ 24,526,465

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 10,555	\$ 41,541	\$ 50,000	\$ 42,000	\$ 42,000	\$ 42,000
Fees & Charges	301,430	334,698	350,000	1,000,000	1,000,000	1,000,000
Total Current Resources	\$ 311,985	\$ 376,239	\$ 400,000	\$ 1,042,000	\$ 1,042,000	\$ 1,042,000
Beginning Fund Balance	1,326,070	1,512,486	1,201,810	1,152,520	1,152,520	1,152,520
Total Resources	\$ 1,638,055	\$ 1,888,725	\$ 1,601,810	\$ 2,194,520	\$ 2,194,520	\$ 2,194,520

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Transfers Out	\$ 125,568	\$ 491,826	\$ 1,570,095	\$ 1,424,460	\$ 1,424,460	\$ 1,424,460
Reserves & Unappropriated	1,512,487	1,396,899	31,715	770,060	770,060	770,060
Total Requirements	\$ 1,638,055	\$ 1,888,725	\$ 1,601,810	\$ 2,194,520	\$ 2,194,520	\$ 2,194,520

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Intergovernmental	\$ -	\$ -	\$ 3,184,000	\$ 1,672,000	\$ 1,672,000	\$ 1,672,000
Charges For Services	9,601,073	9,840,417	2,554,345	2,773,325	2,773,325	2,773,325
Investment Earnings	17,258	69,464	105,000	110,820	110,820	110,820
Other Revenue	745,757	306,659	-	-	-	-
Transfers In	186,040	180,100	192,030	238,550	238,550	238,550
Total Current Resources	\$ 10,550,128	\$ 10,396,640	\$ 6,035,375	\$ 4,794,695	\$ 4,794,695	\$ 4,794,695
Beginning Fund Balance	2,710,103	2,900,830	2,876,900	2,963,510	3,727,510	3,727,510
Total Resources	<u>\$ 13,260,231</u>	<u>\$ 13,297,470</u>	<u>\$ 8,912,275</u>	<u>\$ 7,758,205</u>	<u>\$ 8,522,205</u>	<u>\$ 8,522,205</u>

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 489,686	\$ 538,882	\$ 581,920	\$ 633,690	\$ 633,690	\$ 633,690
Materials & Services	7,811,933	7,826,648	572,875	582,280	582,280	582,280
Capital Outlay	716,635	339,144	3,450,000	1,900,000	2,664,000	2,664,000
Transfers Out	1,341,147	1,241,166	1,043,870	1,045,020	1,045,020	1,045,020
Contingency	-	-	690,035	624,150	738,750	738,750
Reserves & Unappropriated	2,900,830	3,351,630	2,573,575	2,973,065	2,858,465	2,858,465
Total Requirements	<u>\$ 13,260,231</u>	<u>\$ 13,297,470</u>	<u>\$ 8,912,275</u>	<u>\$ 7,758,205</u>	<u>\$ 8,522,205</u>	<u>\$ 8,522,205</u>

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Intergovernmental	\$ 76,840	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	26,884	92,583	129,500	134,680	134,680	134,680
Fees & Charges	1,881,947	1,097,427	24,000	44,000	44,000	44,000
Total Current Resources	\$ 1,985,671	\$ 1,190,010	\$ 153,500	\$ 178,680	\$ 178,680	\$ 178,680
Beginning Fund Balance	3,637,219	3,681,880	3,510,800	3,896,770	3,896,770	3,896,770
Total Resources	\$ 5,622,890	\$ 4,871,890	\$ 3,664,300	\$ 4,075,450	\$ 4,075,450	\$ 4,075,450

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 1,775,735	\$ 1,111,037	\$ -	\$ -	\$ -	\$ -
Capital Outlay	108,205	-	-	-	-	-
Transfers Out	57,070	21,830	51,485	89,880	89,880	89,880
Reserves & Unappropriated	3,681,880	3,739,023	3,612,815	3,985,570	3,985,570	3,985,570
Total Requirements	\$ 5,622,890	\$ 4,871,890	\$ 3,664,300	\$ 4,075,450	\$ 4,075,450	\$ 4,075,450

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Charges For Services	\$ 3,676,669	\$ 3,821,591	\$ 2,902,880	\$ 3,182,625	\$ 3,182,625	\$ 3,182,625
Investment Earnings	45,805	186,357	244,980	297,960	297,960	297,960
Fees & Charges	291,654	25,717	-	-	-	-
Other Revenue	25,940	7,051	-	-	-	-
Transfers In	-	-	-	190,000	190,000	190,000
Total Current Resources	\$ 4,040,068	\$ 4,040,716	\$ 3,147,860	\$ 3,670,585	\$ 3,670,585	\$ 3,670,585
Beginning Fund Balance	5,823,809	7,079,198	6,416,060	9,467,090	10,237,090	10,237,090
Total Resources	\$ 9,863,877	\$ 11,119,914	\$ 9,563,920	\$ 13,137,675	\$ 13,907,675	\$ 13,907,675

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 1,432,712	\$ 1,575,612	\$ 946,455	\$ 866,555	\$ 886,555	\$ 886,555
Capital Outlay	328,462	366,137	1,110,000	2,050,000	2,800,000	2,800,000
Transfers Out	1,023,505	1,044,227	1,064,470	1,215,815	1,215,815	1,215,815
Contingency	-	-	468,140	619,855	735,355	735,355
Reserves & Unappropriated	7,079,198	8,133,938	5,974,855	8,385,450	8,269,950	8,269,950
Total Requirements	\$ 9,863,877	\$ 11,119,914	\$ 9,563,920	\$ 13,137,675	\$ 13,907,675	\$ 13,907,675

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 3,521	\$ 13,402	\$ 15,750	\$ 20,000	\$ 20,000	\$ 20,000
Fees & Charges	-	90,764	10,000	35,000	35,000	35,000
Total Current Resources	\$ 3,521	\$ 104,166	\$ 25,750	\$ 55,000	\$ 55,000	\$ 55,000
Beginning Fund Balance	522,786	501,006	561,790	589,960	589,960	589,960
Total Resources	\$ 526,307	\$ 605,172	\$ 587,540	\$ 644,960	\$ 644,960	\$ 644,960

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Capital Outlay	\$ 9,691	\$ 1,279	\$ 200,000	\$ -	\$ -	\$ -
Transfers Out	15,610	24,000	40,890	200,460	200,460	200,460
Contingency	-	-	346,650	-	-	-
Reserves & Unappropriated	501,006	579,893	-	444,500	444,500	444,500
Total Requirements	\$ 526,307	\$ 605,172	\$ 587,540	\$ 644,960	\$ 644,960	\$ 644,960

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 3,614	\$ 11,273	\$ 15,420	\$ 10,895	\$ 10,895	\$ 10,895
Transfers In	990,940	868,340	865,060	741,570	741,570	741,570
Total Current Resources	\$ 994,554	\$ 879,613	\$ 880,480	\$ 752,465	\$ 752,465	\$ 752,465
Beginning Fund Balance	554,634	557,753	440,500	345,000	345,000	345,000
Total Resources	\$ 1,549,188	\$ 1,437,366	\$ 1,320,980	\$ 1,097,465	\$ 1,097,465	\$ 1,097,465

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495
Debt Service	990,940	993,340	990,055	866,555	866,555	866,555
Reserves & Unappropriated	557,753	443,531	330,430	230,415	230,415	230,415
Total Requirements	\$ 1,549,188	\$ 1,437,366	\$ 1,320,980	\$ 1,097,465	\$ 1,097,465	\$ 1,097,465

Budget Summary**Vehicle Replacement Fund**

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Charges For Services	\$ 333,070	\$ 857,960	\$ 814,555	\$ 757,800	\$ 757,800	\$ 757,800
Investment Earnings	6,721	40,625	8,990	60,000	60,000	60,000
Other Revenue	-	54,712	-	10,000	10,000	10,000
Total Current Resources	\$ 339,791	\$ 953,297	\$ 823,545	\$ 827,800	\$ 827,800	\$ 827,800
Beginning Fund Balance	730,947	1,070,738	1,852,700	2,118,550	2,118,550	2,173,550
Total Resources	\$ 1,070,738	\$ 2,024,035	\$ 2,676,245	\$ 2,946,350	\$ 2,946,350	\$ 3,001,350

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ -	\$ -	\$ -	\$ 11,200	\$ 11,200	\$ 11,200
Capital Outlay	-	106,040	1,043,500	224,200	224,200	279,200
Reserves & Unappropriated	1,070,738	1,917,995	1,632,745	2,710,950	2,710,950	2,710,950
Total Requirements	\$ 1,070,738	\$ 2,024,035	\$ 2,676,245	\$ 2,946,350	\$ 2,946,350	\$ 3,001,350

Revenue by Source

All Funds

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Property Taxes	\$ 14,442,705	\$ 15,040,660	\$ 16,957,110	\$ 17,276,340	\$ 17,276,340	\$ 17,276,340
Franchise Fees	2,703,505	2,913,433	2,705,000	3,174,860	3,174,860	3,174,860
Licenses And Permits	1,014,798	1,332,846	1,178,320	1,229,745	1,229,745	1,229,745
Intergovernmental	10,476,141	10,663,896	11,234,430	8,996,060	9,111,010	9,111,010
Charges For Services	21,872,239	24,175,869	15,409,655	17,711,625	17,711,625	17,711,625
Fines And Forfeitures	1,113,265	837,058	976,000	1,035,700	1,035,700	1,035,700
Investment Earnings	639,026	2,200,688	2,849,960	3,408,690	3,408,690	3,408,690
Fees & Charges	10,210,218	6,580,377	6,516,925	6,895,540	6,895,540	6,895,540
Other Revenue	1,161,379	18,029,073	187,045	232,590	232,590	232,590
Transfers In	7,662,104	7,800,096	8,969,360	9,197,835	9,197,835	9,197,835
Total Current Resources	\$ 71,295,380	\$ 89,573,996	\$ 66,983,805	\$ 69,158,985	\$ 69,273,935	\$ 69,273,935
Beginning Fund Balance	71,012,661	77,416,449	86,655,535	87,545,090	89,094,990	89,424,990
Total Resources	\$ 142,308,041	\$ 166,990,445	\$ 153,639,340	\$ 156,704,075	\$ 158,368,925	\$ 158,698,925

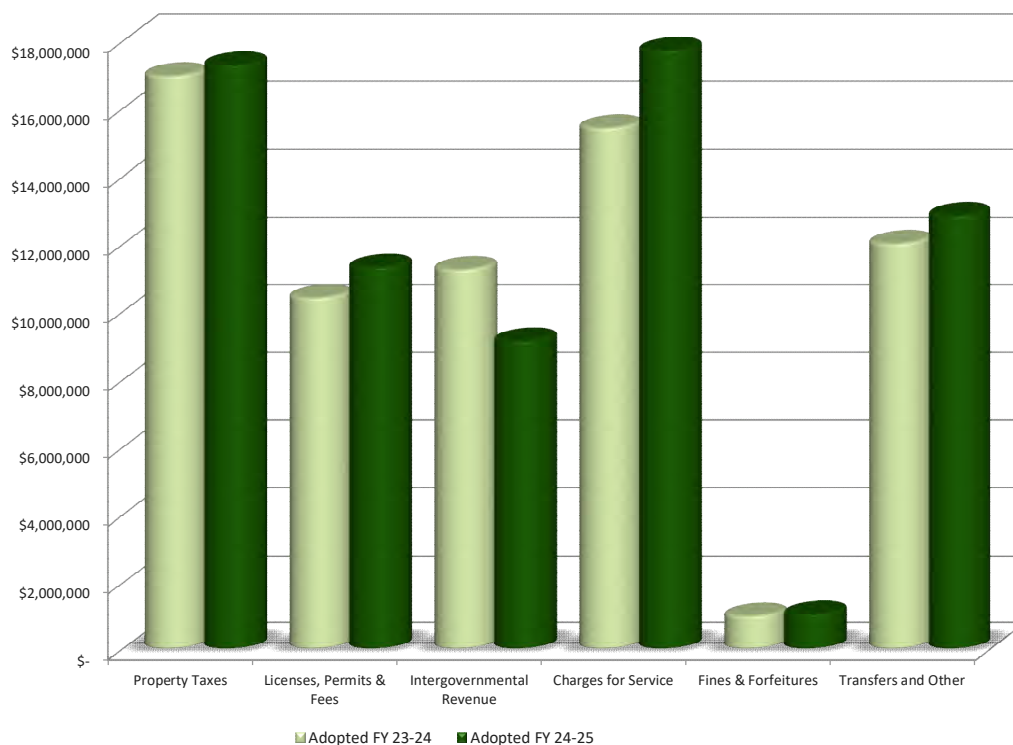
The City’s revenues are continuing to show stability across all categories, except for Intergovernmental revenue, where a single purpose grant that is included in the FY 2023/2024 budget will be completely received and, therefore, not budgeted in the FY 2024/2025 budget. Total City revenues are showing an increase of 2.44% and will be explained more below and in the following pages.

Property taxes make up 44.25% of the general fund revenues and 24.9% 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 2023/2024, 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 16.3% of total revenues and are projected to increase in FY 2024/2025. 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 companies 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 13.2% 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 decrease in this category is related to a grant that received by the City for a trail project connecting two sections of our Tualatin River Greenway Trail that will be received in FY 2023/2024 and not included in the FY 2024/2025 budget.

Charges for Service, primarily for water, sewer and storm drain utility charges, is the largest single category in the City’s revenue budget at 25.6%. 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 of 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 a small portion of City revenues at 1.5%, 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 2024/2025. Also included in this category are revenues for lost Library materials, but does not include late fines on overdue materials, that were discontinued a few years ago. There is a slight increase in revenues in this category in the upcoming year.

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 18.5% 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
Rate x 100 = 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.

guidelines for determining project eligibility for 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

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

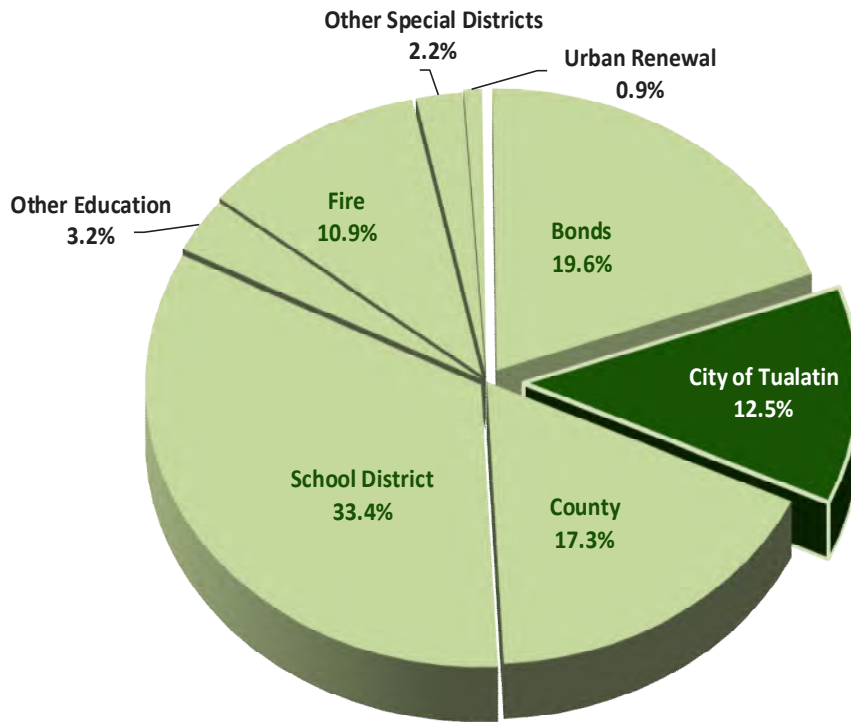
Part of Ballot Measure 5 legislation allows cities to distinguish between taxes and fees. This is important because how a fee or tax is classified determines whether it is inside or outside the \$10.00 tax rate limit. The council may adopt an ordinance or resolution that classifies whether or not a tax, 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.

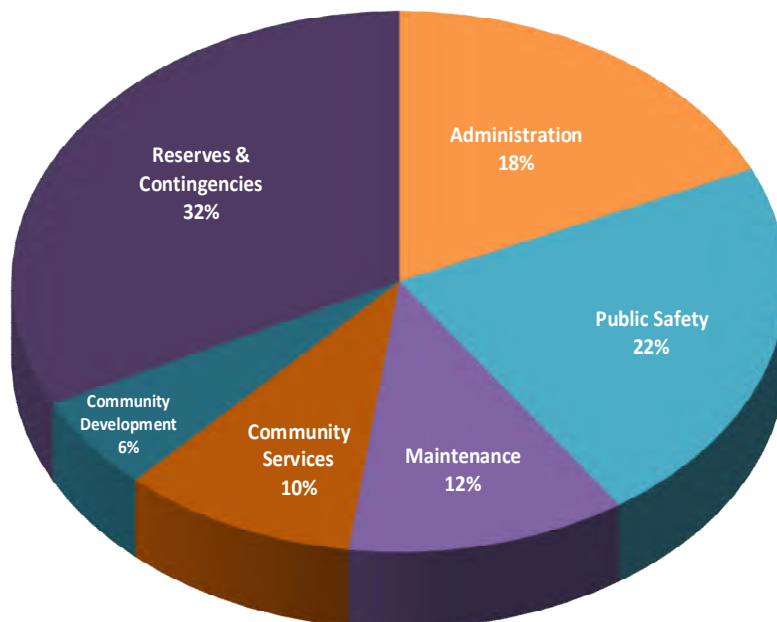
Summary

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 \$17.81 per \$1,000 of assessed value. Therefore, a homeowner with an assessed value of \$200,000 pays property tax of \$3,562 annually. Of this amount, the City of Tualatin receives approximately 12.5%, or \$445. 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 21-22	Actual FY 22-23	Adopted FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
Beginning Fund Balance	\$ 13,290,433	\$ 14,591,483	\$ 14,628,600	\$ 16,012,475	\$ 16,028,375	\$ 16,163,375
BEGINNING FUND BALANCE	13,290,433	14,591,483	14,628,600	16,012,475	16,028,375	16,163,375
Property Taxes - Current Year	11,317,063	11,850,724	12,280,600	12,438,890	12,438,890	12,438,890
Property Taxes - Prior Year	106,364	103,617	90,000	90,000	90,000	90,000
Interest on Taxes - WashCo	1,346	10,994	10,000	10,000	10,000	10,000
Interest on Taxes - ClackCo	5,399	2,603	2,500	2,500	2,500	2,500
PROPERTY TAXES	11,430,172	11,967,938	12,383,100	12,541,390	12,541,390	12,541,390
Franchise Fees	1,966,642	1,971,871	1,955,000	2,259,860	2,259,860	2,259,860
Right of Way Fees	736,863	941,562	750,000	915,000	915,000	915,000
FRANCHISE FEES	2,703,505	2,913,433	2,705,000	3,174,860	3,174,860	3,174,860
Alarm Fees	62,996	68,264	40,000	45,000	45,000	45,000
Business License Fee	134,836	142,058	130,000	130,000	130,000	130,000
Metro Business License	6,142	5,647	8,000	5,500	5,500	5,500
Rental License	36,750	47,232	35,000	35,000	35,000	35,000
Signs	10,080	17,800	15,000	15,000	15,000	15,000
Public Works Permit Fees	93,183	121,950	70,000	70,000	70,000	70,000
Misc Planning License/Permits	528	487	-	-	-	-
Permits - Erosion Control	22,196	57,553	20,000	25,000	25,000	25,000
Fees - Erosion Control	11,250	19,935	11,000	15,000	15,000	15,000
Alcohol Permit Fees	-	25	-	-	-	-
LICENSES AND PERMITS	377,961	480,951	329,000	340,500	340,500	340,500
Grants - DUII Grant	-	-	6,000	5,000	5,000	5,000
Grants - Other Grant Revenue	68,050	39,623	45,855	46,765	46,765	46,765
Grants - Seat Belt Grant	12,973	14,811	12,000	12,000	12,000	12,000
Tualatin School Dist (SRO)	83,963	80,446	82,850	88,020	88,020	88,020
Grants - Misc Grants	4,482	11,063	10,500	13,100	13,100	13,100
Cigarette Tax	22,627	20,555	20,380	19,815	19,815	19,815
Marijuana Tax	53,420	158,314	157,680	190,000	190,000	190,000
OLCC per Capita	517,931	548,260	544,600	592,810	592,810	592,810
OLCC Formula Shared Rev	438,764	463,238	456,315	479,130	479,130	479,130
Grants - PCN Operations Grant	99,374	33,704	10,000	10,000	10,000	10,000
Motel Taxes	583,902	596,331	600,000	600,000	600,000	600,000
Library Revenue-WashCo	1,786,052	1,839,634	1,858,025	1,876,610	1,876,610	1,876,610
Library Revenue-ClackCo	109,060	114,206	116,615	119,195	119,195	119,195
MSTIP Revenues	152,528	-	300,000	-	-	-

Account Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
Other Grants - State Grant	-	249,241	808,850	-	114,950	114,950
Other Grants - Federal	41,697	192,997	86,155	-	-	-
Equitable Sharing - Federal	4,757	54,917	-	-	-	-
Payments in Lieu of Prop Taxes	1,355	1,954	1,650	1,650	1,650	1,650
Durham Police	159,671	157,888	164,200	170,770	170,770	170,770
INTERGOVERNMENTAL	4,140,606	4,577,182	5,281,675	4,224,865	4,339,815	4,339,815
Architectural Review	24,720	33,162	20,000	20,000	20,000	20,000
Other Land Use Appl Fees	19,421	18,755	15,000	15,000	15,000	15,000
Lien Search Fees	16,145	8,987	16,000	16,000	16,000	16,000
HEROES Program	9,940	15,465	5,000	15,200	15,200	15,200
Rec User Fees - Community	114,267	134,361	91,750	91,750	91,750	91,750
Recreation Program Fees - JPC	16,931	53,201	39,000	39,000	39,000	39,000
Library Program User Fees	-	-	1,000	1,000	1,000	1,000
Fleet Services	9,689	5,782	5,000	5,000	5,000	5,000
CHARGES FOR SERVICES	211,113	269,713	192,750	202,950	202,950	202,950
Municipal Court Fines	1,066,336	792,219	940,000	1,000,000	1,000,000	1,000,000
Other Court Fines	35,393	35,278	25,000	25,000	25,000	25,000
Other Restitution	6,657	1,884	5,000	5,000	5,000	5,000
Library Fines, Cards, Books	4,879	7,677	6,000	5,700	5,700	5,700
FINES AND FORFEITURES	1,113,265	837,058	976,000	1,035,700	1,035,700	1,035,700
Interest on Investments	110,702	566,091	603,175	900,000	900,000	900,000
INVESTMENT EARNINGS	110,702	566,091	603,175	900,000	900,000	900,000
Liquor License Fee	3,125	3,560	3,500	3,500	3,500	3,500
Maps, Codebooks, Copies	448	505	450	450	450	450
Police Reports & Photos	6,226	5,524	6,900	7,000	7,000	7,000
Vehicle Impound Fee	4,025	2,800	4,500	4,500	4,500	4,500
Picnic Shelter Fees	18,675	22,093	12,700	12,700	12,700	12,700
Ball Field Fees	13,518	17,150	15,000	15,000	15,000	15,000
Juanita Pohl Ctr Use Fees	9,480	40,639	48,200	48,200	48,200	48,200
Heritage Center	-	-	5,900	-	-	-
Concession Fee	15,535	19,079	10,000	10,000	10,000	10,000
Street Tree Fees	40,485	9,350	12,500	12,500	12,500	12,500
Community Room Rental	267	2,415	1,500	2,500	2,500	2,500
FEES & CHARGES	111,784	123,115	121,150	116,350	116,350	116,350

Account Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
Rental Income - Cell Tower	33,784	64,865	66,885	69,230	69,230	69,230
Rental Income - T-Mobile	34,059	-	-	-	-	-
Donations - Other Library	16,035	16,679	25,000	25,500	25,500	25,500
Donations - Community Services	3,977	1,476	1,000	1,000	1,000	1,000
Donations - Concerts-Commons	4,000	650	5,000	5,000	5,000	5,000
Donations - Other Spons Prog	7,800	32,750	15,000	20,000	20,000	20,000
Donations - Donations Assorted	6,170	10,459	5,860	5,860	5,860	5,860
Insurance Proceeds	74,157	32,998	-	-	-	-
Other Misc Income	76,305	111,140	65,000	83,000	83,000	83,000
Cash Over/Short	-	(154)	-	-	-	-
MISCELLANEOUS	256,287	270,863	183,745	209,590	209,590	209,590
Transfer In - Building Fund	422,550	450,060	472,720	449,860	449,860	449,860
Transfer In - Road Utility	167,880	169,120	177,610	151,440	151,440	151,440
Transfer In - Road Operating	778,310	728,320	855,700	988,300	988,300	988,300
Transfer In - Core Area Pkg	27,190	34,920	37,360	42,730	42,730	42,730
Transfer In - Parks Utility Fund	29,360	69,660	77,180	96,330	96,330	96,330
Transfer In - TDT	35,600	84,720	250,060	53,680	53,680	53,680
Transfer In - American Rescue Plan Fund	-	29,050	70,330	111,830	111,830	111,830
Transfer In - Park Development	77,050	95,380	74,450	53,170	53,170	53,170
Transfer In - Parks Project	-	-	124,270	280,060	280,060	280,060
Transfer In - Transportation	214,420	253,830	279,160	-	-	-
Transfer In - Water Fund	1,325,850	1,308,370	1,210,420	1,386,730	1,386,730	1,386,730
Transfer In - Sewer Fund	1,250,430	1,150,450	953,150	986,650	986,650	986,650
Transfer In - Stormwater Fund	719,070	696,240	707,050	877,920	877,920	877,920
Transfer In - Water Devel Fund	11,070	-	35,330	43,120	43,120	43,120
Transfer In - Sewer Dev Fund	38,320	5,580	-	1,250	1,250	1,250
Transfer In - Stormwater Dev	4,360	7,750	23,680	8,500	8,500	8,500
Transfer In - TDC Admin Fund	187,530	223,880	-	64,000	64,000	64,000
Transfer In - Leveton Projects	-	-	132,220	-	-	-
TRANSFERS IN	5,288,990	5,307,330	5,480,690	5,595,570	5,595,570	5,595,570
Sale of Capital Assets	22,409	-	-	-	-	-
OTHER FINANCING SOURCES	22,409	-	-	-	-	-
GENERAL FUND	\$ 39,057,227	\$ 41,905,157	\$ 42,884,885	\$ 44,354,250	\$ 44,485,100	\$ 44,620,100

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 1,348,907	\$ 934,356	\$ 652,340	\$ 694,915	\$ 694,915	\$ 694,915
BEGINNING FUND BALANCE	1,348,907	934,356	652,340	694,915	694,915	694,915
Permits - Structural	371,319	534,190	570,000	598,500	598,500	598,500
Permits - Plumbing	83,848	97,313	111,770	115,500	115,500	115,500
Permits - Mechanical	179,673	215,230	165,700	173,985	173,985	173,985
Permits - Manufactured Homes	182	182	200	210	210	210
Permits - Excavation & Demo	1,815	4,980	1,650	1,050	1,050	1,050
LICENSES AND PERMITS	636,837	851,895	849,320	889,245	889,245	889,245
Fees - Structural	168,141	421,463	313,000	220,500	220,500	220,500
Fees - Plumbing	20,685	27,318	20,000	21,000	21,000	21,000
Fees - Mechanical	100,973	131,504	110,000	115,500	115,500	115,500
Fees - Fire & Safety	77,284	188,292	110,000	105,000	105,000	105,000
Fees - Miscellaneous	840	2,220	1,400	2,625	2,625	2,625
CHARGES FOR SERVICES	367,923	770,797	554,400	464,625	464,625	464,625
Interest on Investments	8,973	30,235	42,000	48,000	48,000	48,000
INVESTMENT EARNINGS	8,973	30,235	42,000	48,000	48,000	48,000
Admin Fee - Metro	5,183	3,316	2,100	2,100	2,100	2,100
Admin Fee - School Dist	22,287	4,146	10,000	10,000	10,000	10,000
Maps, Codebooks, Copies	-	-	100	100	100	100
Technology Fee	-	-	-	10,000	10,000	10,000
FEES & CHARGES	27,470	7,462	12,200	22,200	22,200	22,200
Other Misc Income	1,300	3,675	1,100	8,000	8,000	8,000
MISCELLANEOUS	1,300	3,675	1,100	8,000	8,000	8,000
Transfer In - TDT	18,750	26,250	26,250	50,570	50,570	50,570
Transfer In - Park Development	-	-	-	76,760	76,760	76,760
Transfer In - Water Devel Fund	26,250	16,250	16,250	39,440	39,440	39,440
Transfer In - Sewer Dev Fund	18,750	16,250	16,250	60,630	60,630	60,630
Transfer In - Stormwater Dev	11,250	16,250	16,250	1,960	1,960	1,960
TRANSFERS IN	75,000	75,000	75,000	229,360	229,360	229,360
BUILDING FUND	\$ 2,466,410	\$ 2,673,420	\$ 2,186,360	\$ 2,356,345	\$ 2,356,345	\$ 2,356,345

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 892,809	\$ 1,359,979	\$ 1,360,620	\$ 996,910	\$ 996,910	\$ 996,910
BEGINNING FUND BALANCE	892,809	1,359,979	1,360,620	996,910	996,910	996,910
Interest on Investments	4,529	18,418	21,000	29,040	29,040	29,040
INVESTMENT EARNINGS	4,529	18,418	21,000	29,040	29,040	29,040
Utility Fee Revenue	1,211,067	1,252,266	1,328,965	1,452,000	1,452,000	1,452,000
Tigard Rd Utility Fees	10,253	10,968	11,140	11,470	11,470	11,470
Sidewalk/Tree Program	538,630	531,484	564,030	613,200	613,200	613,200
FEES & CHARGES	1,759,950	1,794,718	1,904,135	2,076,670	2,076,670	2,076,670
Other Misc Income	-	1,691	-	-	-	-
MISCELLANEOUS	-	1,691	-	-	-	-
Transfer In - Road Operating	460,000	499,990	504,580	514,165	514,165	514,165
TRANSFERS IN	460,000	499,990	504,580	514,165	514,165	514,165
ROAD UTILITY FUND	\$ 3,117,288	\$ 3,674,796	\$ 3,790,335	\$ 3,616,785	\$ 3,616,785	\$ 3,616,785

Revenue

Road Operating Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 2,864,861	\$ 3,520,513	\$ 3,482,320	\$ 3,655,795	\$ 3,655,795	\$ 3,795,795
BEGINNING FUND BALANCE	2,864,861	3,520,513	3,482,320	3,655,795	3,655,795	3,795,795
Grants - Other Grant Revenue	301,883	257,223	-	-	-	-
State Gas Tax	2,200,349	2,180,862	2,173,435	2,273,390	2,273,390	2,273,390
CDBG Grant Revenue	-	-	-	220,000	220,000	220,000
Washington County Gas Tax	78,544	80,293	90,740	91,645	91,645	91,645
Vehicle License Fee - WashCo	421,178	418,915	437,335	445,640	445,640	445,640
Vehicle License Fee - ClackCo	64,762	57,412	67,245	68,520	68,520	68,520
INTERGOVERNMENTAL	3,066,716	2,994,705	2,768,755	3,099,195	3,099,195	3,099,195
Interest on Investments	26,740	91,966	103,260	146,580	146,580	146,580
INVESTMENT EARNINGS	26,740	91,966	103,260	146,580	146,580	146,580
Fee in Lieu - Improvements	627,304	-	-	-	-	-
FEES & CHARGES	627,304	-	-	-	-	-
Other Misc Income	150	20,000	-	-	-	-
MISCELLANEOUS	150	20,000	-	-	-	-
Transfer In - Road Utility	269,175	246,600	257,990	263,150	263,150	263,150
Transfer In - Transportation	107,700	-	-	-	-	-
Transfer In - Stormwater Fund	67,330	104,710	102,210	83,570	83,570	83,570
TRANSFERS IN	444,205	351,310	360,200	346,720	346,720	346,720
ROAD OPERATING FUND	\$ 7,029,976	\$ 6,978,494	\$ 6,714,535	\$ 7,248,290	\$ 7,248,290	\$ 7,388,290

Revenue

Core Area Parking District Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 203,207	\$ 232,768	\$ 214,500	\$ 234,260	\$ 234,260	\$ 234,260
Reserve for Lot Construction	-	-	45,500	45,500	45,500	45,500
BEGINNING FUND BALANCE	203,207	232,768	260,000	279,760	279,760	279,760
Interest on Investments	1,631	6,616	3,500	4,020	4,020	4,020
INVESTMENT EARNINGS	1,631	6,616	3,500	4,020	4,020	4,020
Core Area Parking - Current	75,075	83,640	75,000	75,000	75,000	75,000
FEES & CHARGES	75,075	83,640	75,000	75,000	75,000	75,000
CORE AREA PARKING DISTRICT FUND	\$ 279,913	\$ 323,024	\$ 338,500	\$ 358,780	\$ 358,780	\$ 358,780

Revenue

Tualatin Scholarship Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 50,100	\$ 50,448	\$ 50,950	\$ 52,000	\$ 52,000	\$ 52,000
BEGINNING FUND BALANCE	50,100	50,448	50,950	52,000	52,000	52,000
Interest on Investments	348	1,252	1,800	2,000	2,000	2,000
INVESTMENT EARNINGS	348	1,252	1,800	2,000	2,000	2,000
TUALATIN SCHOLARSHIP FUND	\$ 50,448	\$ 51,700	\$ 52,750	\$ 54,000	\$ 54,000	\$ 54,000

Revenue

Parks Utility Fee Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ -	\$ 598,833	\$ 350,000	\$ 959,660	\$ 959,660	\$ 959,660
BEGINNING FUND BALANCE	-	598,833	350,000	959,660	959,660	959,660
Interest on Investments	2,461	16,087	3,500	37,500	37,500	37,500
INVESTMENT EARNINGS	2,461	16,087	3,500	37,500	37,500	37,500
Utility Fee Revenue	687,875	716,313	678,440	750,000	750,000	750,000
FEES & CHARGES	687,875	716,313	678,440	750,000	750,000	750,000
PARKS UTILITY FEE FUND	\$ 690,336	\$ 1,331,233	\$ 1,031,940	\$ 1,747,160	\$ 1,747,160	\$ 1,747,160

Revenue

Transportation Development Tax Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 11,618,607	\$ 12,707,877	\$ 13,370,970	\$ 11,005,040	\$ 11,005,040	\$ 11,005,040
BEGINNING FUND BALANCE	11,618,607	12,707,877	13,370,970	11,005,040	11,005,040	11,005,040
Interest on Investments	88,723	343,239	420,000	440,000	440,000	440,000
INVESTMENT EARNINGS	88,723	343,239	420,000	440,000	440,000	440,000
System Fees -Washington County	1,887,285	1,355,744	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 & CHARGES	1,887,285	1,355,744	1,525,000	1,525,000	1,525,000	1,525,000
TRANSPORTATION DEVELOPMENT TAX FUND	\$ 13,594,615	\$ 14,406,860	\$ 15,315,970	\$ 12,970,040	\$ 12,970,040	\$ 12,970,040

Revenue

American Rescue Plan Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ -	\$ 3,114,346	\$ 5,925,725	\$ 4,204,000	\$ 4,204,000	\$ 4,204,000
BEGINNING FUND BALANCE	-	3,114,346	5,925,725	4,204,000	4,204,000	4,204,000
Other Grants - Federal	3,091,507	3,091,507	-	-	-	-
INTERGOVERNMENTAL	3,091,507	3,091,507	-	-	-	-
Interest on Investments	22,839	-	100,000	-	-	-
INVESTMENT EARNINGS	22,839	-	100,000	-	-	-
AMERICAN RESCUE PLAN FUND	\$ 3,114,346	\$ 6,205,853	\$ 6,025,725	\$ 4,204,000	\$ 4,204,000	\$ 4,204,000

Revenue

General Obligation Bond Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 142,092	\$ 181,190	\$ 175,000	\$ 141,130	\$ 141,130	\$ 141,130
BEGINNING FUND BALANCE	142,092	181,190	175,000	141,130	141,130	141,130
Property Taxes - Current Year	2,982,704	3,041,791	4,554,010	4,714,950	4,714,950	4,714,950
Property Taxes - Prior Year	28,112	27,447	20,000	20,000	20,000	20,000
Interest on Taxes - WashCo	1,267	2,831	-	-	-	-
Interest on Taxes - ClackCo	450	653	-	-	-	-
PROPERTY TAXES	3,012,533	3,072,722	4,574,010	4,734,950	4,734,950	4,734,950
Payments in Lieu of Prop Taxes	358	502	-	-	-	-
INTERGOVERNMENTAL	358	502	-	-	-	-
Interest on Investments	10,207	42,216	74,240	90,670	90,670	90,670
INVESTMENT EARNINGS	10,207	42,216	74,240	90,670	90,670	90,670
GENERAL OBLIGATION BOND FUND	\$ 3,165,190	\$ 3,296,630	\$ 4,823,250	\$ 4,966,750	\$ 4,966,750	\$ 4,966,750

Revenue

Park Development Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 61,114	\$ 2,389,878	\$ 1,024,460	\$ 3,197,700	\$ 3,197,700	\$ 3,197,700
BEGINNING FUND BALANCE	61,114	2,389,878	1,024,460	3,197,700	3,197,700	3,197,700
Other Grants - State Grant	100,114	-	-	-	-	-
INTERGOVERNMENTAL	100,114	-	-	-	-	-
Interest on Investments	13,819	54,697	8,000	120,000	120,000	120,000
INVESTMENT EARNINGS	13,819	54,697	8,000	120,000	120,000	120,000
Parks - SDC's	2,555,234	936,427	1,790,500	1,219,320	1,219,320	1,219,320
FEES & CHARGES	2,555,234	936,427	1,790,500	1,219,320	1,219,320	1,219,320
Other Misc Income	4,836	-	-	-	-	-
MISCELLANEOUS	4,836	-	-	-	-	-
Transfer In - General Fund	104,451	-	-	-	-	-
Transfer In - Parks Utility Fund	-	42,450	-	-	-	-
TRANSFERS IN	104,451	42,450	-	-	-	-
PARK DEVELOPMENT FUND	\$ 2,839,568	\$ 3,423,452	\$ 2,822,960	\$ 4,537,020	\$ 4,537,020	\$ 4,537,020

Revenue

Parks Project Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ -	\$ -	\$ 15,425,000	\$ 13,405,560	\$ 13,405,560	\$ 13,405,560
BEGINNING FUND BALANCE	-	-	15,425,000	13,405,560	13,405,560	13,405,560
Interest on Investments	-	122,030	440,995	504,005	504,005	504,005
INVESTMENT EARNINGS	-	122,030	440,995	504,005	504,005	504,005
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	\$ 15,865,995	\$ 13,909,565	\$ 13,909,565	\$ 13,909,565

Revenue

Transportation Project Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 16,395,761	\$ 10,228,244	\$ 3,697,500	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	16,395,761	10,228,244	3,697,500	-	-	-
Interest on Investments	164,747	180,236	105,000	-	-	-
INVESTMENT EARNINGS	164,747	180,236	105,000	-	-	-
TRANSPORTATION PROJECT FUND	\$ 16,560,508	\$ 10,408,480	\$ 3,802,500	\$ -	\$ -	\$ -

Revenue

Tualatin City Services Building Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 709,560	\$ 570,299	\$ 296,150	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	709,560	570,299	296,150	-	-	-
Interest on Investments	5,136	7,506	3,850	-	-	-
INVESTMENT EARNINGS	5,136	7,506	3,850	-	-	-
Other Misc Income	-	6,496	-	-	-	-
Donations - Miscellaneous	100,000	-	-	-	-	-
MISCELLANEOUS	100,000	6,496	-	-	-	-
TUALATIN CITY SERVICES BUILDING FUND	\$ 814,696	\$ 584,301	\$ 300,000	\$ -	\$ -	\$ -

Revenue

Water Operating Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 8,129,642	\$ 9,632,344	\$ 9,095,340	\$ 12,406,745	\$ 12,406,745	\$ 12,406,745
BEGINNING FUND BALANCE	8,129,642	9,632,344	9,095,340	12,406,745	12,406,745	12,406,745
Water Service Charge	390,081	406,794	456,120	516,780	516,780	516,780
Usage Charge	6,480,405	7,357,602	7,015,815	8,736,000	8,736,000	8,736,000
Fire Service	186,078	194,079	214,440	248,040	248,040	248,040
Installation	1,080	4,410	1,000	1,000	1,000	1,000
Water Facility Charge	624,747	652,506	703,350	828,480	828,480	828,480
CHARGES FOR SERVICES	7,682,391	8,615,391	8,390,725	10,330,300	10,330,300	10,330,300
Interest on Investments	63,813	264,854	350,000	410,520	410,520	410,520
INVESTMENT EARNINGS	63,813	264,854	350,000	410,520	410,520	410,520
Temporary Water Service	3,210	14,186	4,000	12,000	12,000	12,000
Reconnect Fee	-	155	2,500	-	-	-
Carry Chrg - Late Payments	-	11	20,000	20,000	20,000	20,000
FEES & CHARGES	3,210	14,352	26,500	32,000	32,000	32,000
Other Misc Income	4,700	11,311	2,200	5,000	5,000	5,000
MISCELLANEOUS	4,700	11,311	2,200	5,000	5,000	5,000
Transfer In - Transportation	24,230	-	-	-	-	-
Transfer In - Water Devel Fund	88,248	475,576	1,491,800	1,341,900	1,341,900	1,341,900
TRANSFERS IN	112,478	475,576	1,491,800	1,341,900	1,341,900	1,341,900
WATER OPERATING FUND	\$ 15,996,234	\$ 19,013,828	\$ 19,356,565	\$ 24,526,465	\$ 24,526,465	\$ 24,526,465

Revenue

Water Development Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 1,326,070	\$ 1,512,486	\$ 1,201,810	\$ 1,152,520	\$ 1,152,520	\$ 1,152,520
BEGINNING FUND BALANCE	1,326,070	1,512,486	1,201,810	1,152,520	1,152,520	1,152,520
Interest on Investments	10,555	41,541	50,000	42,000	42,000	42,000
INVESTMENT EARNINGS	10,555	41,541	50,000	42,000	42,000	42,000
System Development Charge	301,430	334,698	350,000	1,000,000	1,000,000	1,000,000
FEES & CHARGES	301,430	334,698	350,000	1,000,000	1,000,000	1,000,000
WATER DEVELOPMENT FUND	\$ 1,638,055	\$ 1,888,725	\$ 1,601,810	\$ 2,194,520	\$ 2,194,520	\$ 2,194,520

Revenue

Sewer Operating Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 2,710,103	\$ 2,900,830	\$ 2,876,900	\$ 2,963,510	\$ 3,727,510	\$ 3,727,510
BEGINNING FUND BALANCE	2,710,103	2,900,830	2,876,900	2,963,510	3,727,510	3,727,510
Reimbursement from CWS	-	-	3,184,000	1,672,000	1,672,000	1,672,000
INTERGOVERNMENTAL	-	-	3,184,000	1,672,000	1,672,000	1,672,000
User Charge - CWS Base	5,188,896	5,197,788	-	-	-	-
User Charge - CWS Usage	1,905,431	1,970,291	-	-	-	-
User Charge - COT Base	1,477,077	1,559,911	1,671,395	1,821,820	1,821,820	1,821,820
User Charge - COT Usage	557,975	606,402	670,775	731,140	731,140	731,140
User Charge - LO CWS Base	185,996	194,211	-	-	-	-
User Charge - LO CWS Usage	67,087	79,072	-	-	-	-
User Charge - LO COT Base	53,233	58,285	58,850	64,145	64,145	64,145
User Charge - LO COT Usage	19,703	24,334	30,575	33,325	33,325	33,325
User Charge - Tigard Base	7,703	8,059	-	-	-	-
User Charge - Tigard Usage	2,917	2,969	-	-	-	-
User Charge - Tigard COT Usage	-	-	1,630	1,775	1,775	1,775
Sewer Inspection	-	498	1,120	1,120	1,120	1,120
Industrial Discharge	135,055	138,597	120,000	120,000	120,000	120,000
CHARGES FOR SERVICES	9,601,073	9,840,417	2,554,345	2,773,325	2,773,325	2,773,325
Interest on Investments	17,258	69,464	105,000	110,820	110,820	110,820
INVESTMENT EARNINGS	17,258	69,464	105,000	110,820	110,820	110,820
Other Misc Income	745,757	306,659	-	-	-	-
MISCELLANEOUS	745,757	306,659	-	-	-	-
Transfer In - Transportation	12,110	-	-	-	-	-
Transfer In - Stormwater Fund	173,930	180,100	192,030	210,550	210,550	210,550
Transfer In - Sewer Dev Fund	-	-	-	28,000	28,000	28,000
TRANSFERS IN	186,040	180,100	192,030	238,550	238,550	238,550
SEWER OPERATING FUND	\$ 13,260,231	\$ 13,297,470	\$ 8,912,275	\$ 7,758,205	\$ 8,522,205	\$ 8,522,205

Revenue

Sewer Development Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 3,637,219	\$ 3,681,880	\$ 3,510,800	\$ 3,896,770	\$ 3,896,770	\$ 3,896,770
BEGINNING FUND BALANCE	3,637,219	3,681,880	3,510,800	3,896,770	3,896,770	3,896,770
Reimbursement from CWS	76,840	-	-	-	-	-
INTERGOVERNMENTAL	76,840	-	-	-	-	-
Interest on Investments	26,884	92,583	129,500	134,680	134,680	134,680
INVESTMENT EARNINGS	26,884	92,583	129,500	134,680	134,680	134,680
System Development Charge	1,881,947	1,097,427	24,000	44,000	44,000	44,000
FEES & CHARGES	1,881,947	1,097,427	24,000	44,000	44,000	44,000
SEWER DEVELOPMENT FUND	\$ 5,622,890	\$ 4,871,890	\$ 3,664,300	\$ 4,075,450	\$ 4,075,450	\$ 4,075,450

Revenue

Stormwater Operating Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 5,823,809	\$ 7,079,198	\$ 6,416,060	\$ 9,467,090	\$ 10,237,090	\$ 10,237,090
BEGINNING FUND BALANCE	5,823,809	7,079,198	6,416,060	9,467,090	10,237,090	10,237,090
User Charge - CWS Regional	809,877	842,386	-	-	-	-
User Charge - COT Local	2,758,568	2,866,876	2,811,120	3,086,865	3,086,865	3,086,865
User Charge - Lake Oswego CWS	20,793	21,648	-	-	-	-
User Charge - Lake Oswego COT	70,595	73,415	74,250	78,075	78,075	78,075
User Charge - Tigard COT	16,836	17,266	17,510	17,685	17,685	17,685
CHARGES FOR SERVICES	3,676,669	3,821,591	2,902,880	3,182,625	3,182,625	3,182,625
Interest on Investments	45,805	186,357	244,980	297,960	297,960	297,960
INVESTMENT EARNINGS	45,805	186,357	244,980	297,960	297,960	297,960
Fee in Lieu - Improvements	291,654	25,717	-	-	-	-
FEES & CHARGES	291,654	25,717	-	-	-	-
Other Misc Income	25,940	7,051	-	-	-	-
MISCELLANEOUS	25,940	7,051	-	-	-	-
Transfer In - Stormwater Dev	-	-	-	190,000	190,000	190,000
TRANSFERS IN	-	-	-	190,000	190,000	190,000
STORMWATER OPERATING FUND	\$ 9,863,877	\$ 11,119,914	\$ 9,563,920	\$ 13,137,675	\$ 13,907,675	\$ 13,907,675

Revenue

Stormwater Development Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 522,786	\$ 501,006	\$ 561,790	\$ 589,960	\$ 589,960	\$ 589,960
BEGINNING FUND BALANCE	522,786	501,006	561,790	589,960	589,960	589,960
Interest on Investments	3,521	13,402	15,750	20,000	20,000	20,000
INVESTMENT EARNINGS	3,521	13,402	15,750	20,000	20,000	20,000
Stormwater Quantity Fees	-	47,016	5,000	20,000	20,000	20,000
Stormwater Quality Fees	-	43,748	5,000	15,000	15,000	15,000
FEES & CHARGES	-	90,764	10,000	35,000	35,000	35,000
STORMWATER DEVELOPMENT FUND	\$ 526,307	\$ 605,172	\$ 587,540	\$ 644,960	\$ 644,960	\$ 644,960

Revenue

Enterprise Bond Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 554,634	\$ 557,753	\$ 440,500	\$ 345,000	\$ 345,000	\$ 345,000
BEGINNING FUND BALANCE	554,634	557,753	440,500	345,000	345,000	345,000
Interest on Investments	3,614	11,273	15,420	10,895	10,895	10,895
INVESTMENT EARNINGS	3,614	11,273	15,420	10,895	10,895	10,895
Transfer In - Road Utility	6,469	6,469	6,470	-	-	-
Transfer In - Road Operating	77,775	77,777	77,780	58,370	58,370	58,370
Transfer In - General Fund	59,948	59,949	59,950	59,950	59,950	59,950
Transfer In - Building Fund	72,778	72,778	72,780	72,785	72,785	72,785
Transfer In - Water Fund	620,078	497,474	494,180	448,320	448,320	448,320
Transfer In - Sewer Fund	90,717	90,716	90,720	58,370	58,370	58,370
Transfer In - Stormwater Fund	63,175	63,177	63,180	43,775	43,775	43,775
TRANSFERS IN	990,940	868,340	865,060	741,570	741,570	741,570
ENTERPRISE BOND FUND	\$ 1,549,188	\$ 1,437,366	\$ 1,320,980	\$ 1,097,465	\$ 1,097,465	\$ 1,097,465

Revenue

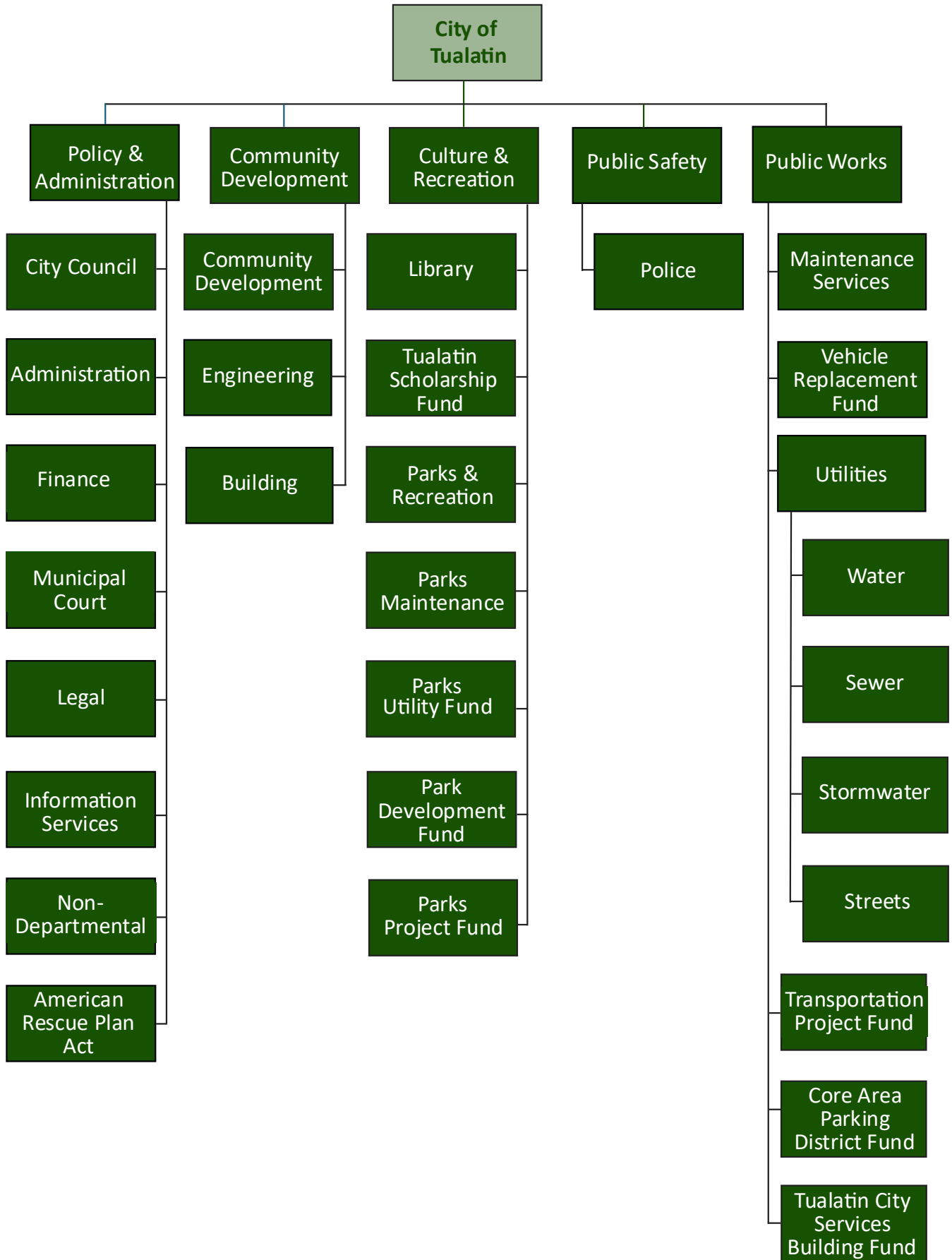
Vehicle Replacement Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 730,947	\$ 1,070,738	\$ 1,852,700	\$ 2,118,550	\$ 2,118,550	\$ 2,173,550
BEGINNING FUND BALANCE	730,947	1,070,738	1,852,700	2,118,550	2,118,550	2,173,550
Vehicle Replacement Charge	333,070	857,960	814,555	757,800	757,800	757,800
CHARGES FOR SERVICES	333,070	857,960	814,555	757,800	757,800	757,800
Interest on Investments	6,721	40,625	8,990	60,000	60,000	60,000
INVESTMENT EARNINGS	6,721	40,625	8,990	60,000	60,000	60,000
Sale of Capital Assets	-	54,712	-	10,000	10,000	10,000
OTHER FINANCING SOURCES	-	54,712	-	10,000	10,000	10,000
VEHICLE REPLACEMENT FUND	\$ 1,070,738	\$ 2,024,035	\$ 2,676,245	\$ 2,946,350	\$ 2,946,350	\$ 3,001,350



City of Tualatin

**Adopted
2024/2025 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



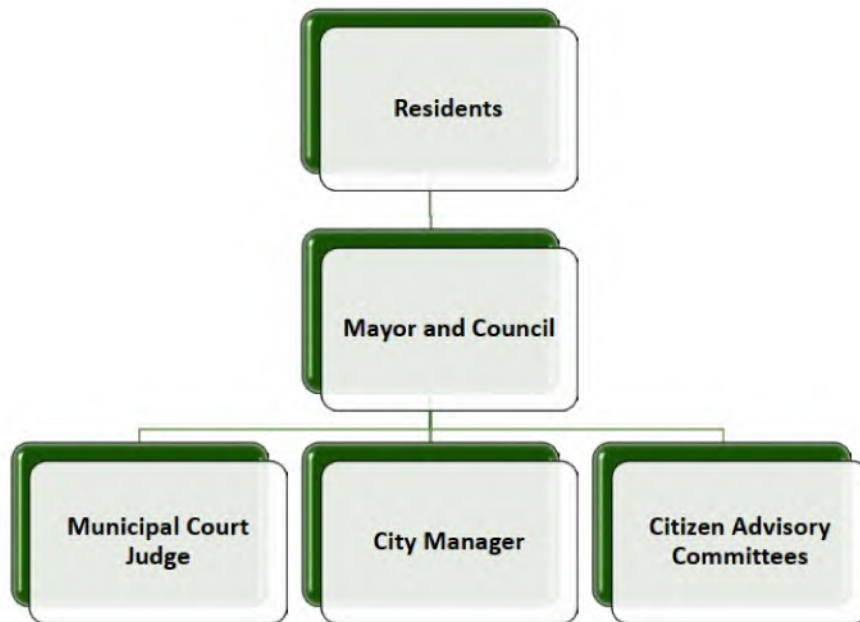
American Rescue Plan

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 4,381,390	\$ 4,951,398	\$ 5,303,220	\$ 5,567,330	\$ 5,567,330	\$ 5,567,330
Materials & Services	1,876,400	2,175,442	2,513,775	2,381,635	2,381,635	2,506,635
Capital Outlay	242,765	121,560	5,086,555	4,140,170	4,140,170	4,140,170
Transfers Out	164,399	88,999	130,280	171,780	171,780	171,780
Contingency	-	-	5,032,650	4,493,730	4,513,360	4,513,360
Reserves & Unappropriated	17,705,829	21,766,977	9,064,705	9,902,290	9,882,660	9,882,660
Total Requirements	\$ 24,370,783	\$ 29,104,376	\$ 27,131,185	\$ 26,656,935	\$ 26,656,935	\$ 26,781,935

City Council

The City Council budget prioritizes community involvement, diversity, and effective governance. Through investments such as the Community Involvement Organization Grant Program, a yearly Council Advance, the Inclusion Diversity Equity and Access 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 Fiscal Year 2023-2024 include the establishment of the Inclusion Diversity Equity and Access Advisory Committee, representing a pivotal step towards fostering a more inclusive and equitable community. Additionally, the Council's allocation of another round of Outside Agency Grants played a crucial role in providing essential support to local non-profits serving Tualatin residents. Furthermore, the annual Council Advance served as a forum for collaboration between Council members and staff, sparking innovative ideas and strategies to propel our city forward.



FY 2024/2025 Personal Services \$46,905

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Benefits-Employee Benefits	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits-FICA	183	478	-	365	365	365
Benefits-Insurance	39,282	34,193	40,275	44,095	44,095	44,095
Benefits-Council Technology	-	3,252	-	2,445	2,445	2,445
PERSONAL SERVICES	41,865	37,923	40,275	46,905	46,905	46,905
Office Supplies	-	134	750	750	750	750
Printing & Postage	364	34	100	100	100	100
Recording Fees	730	-	500	500	500	500
Office Equipment & Furniture	-	3,682	-	-	-	-
Council Discounts	1,680	1,680	1,680	1,680	1,680	1,680
CIO Grant Program	1,611	6,981	10,500	10,500	10,500	10,500
Consultants	2,332	25,650	12,000	22,000	22,000	22,000
Community Engagement	15,581	15,500	13,500	13,500	13,500	13,500
Conf & Meetings - Mayor	1,182	7,778	15,000	15,000	15,000	15,000
Conf & Meetings - Council	25	9,010	10,000	10,000	10,000	10,000
Membership Dues	2,534	3,946	3,850	4,405	4,405	4,405
Publication, Rpt, Ref Matl	-	104	-	-	-	-
Administrative Expense	3,563	16,545	16,100	18,600	18,600	18,600
MATERIAL & SERVICES	29,602	91,044	83,980	97,035	97,035	97,035
CITY COUNCIL	\$ 71,467	\$ 128,967	\$ 124,255	\$ 143,940	\$ 143,940	\$ 143,940

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 seven people, including the City Manager, Deputy City Manager, Deputy City Recorder, Community Engagement Coordinator, Communications and Marketing Program Manager, Office Coordinator, and Office Assistant.

The employees in the City Manager’s Office handle the general administration of the City, overseeing the day-to-day operations and implementing the policies and goals set by the City Council. Their responsibilities encompass managing citywide communications and community engagement, and providing support to Tualatin’s Community Involvement Organizations (CIOs) and the Tualatin Inclusion, Diversity, Equity, and Access (IDEA) Advisory Committee. They undertake special projects such as addressing homelessness and government affairs and advocacy. The City Manager’s Office also extends support to the City Council, and coordinates municipal elections.

The Human Resources Division consists of 4.75 people, led by the Human Resources Director, Human Resources/Risk Manager, Human Resources Specialist, and two Volunteer Coordinators. 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 two employee associations. Additionally, they oversee the City’s safety and risk management endeavors, ensure 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.

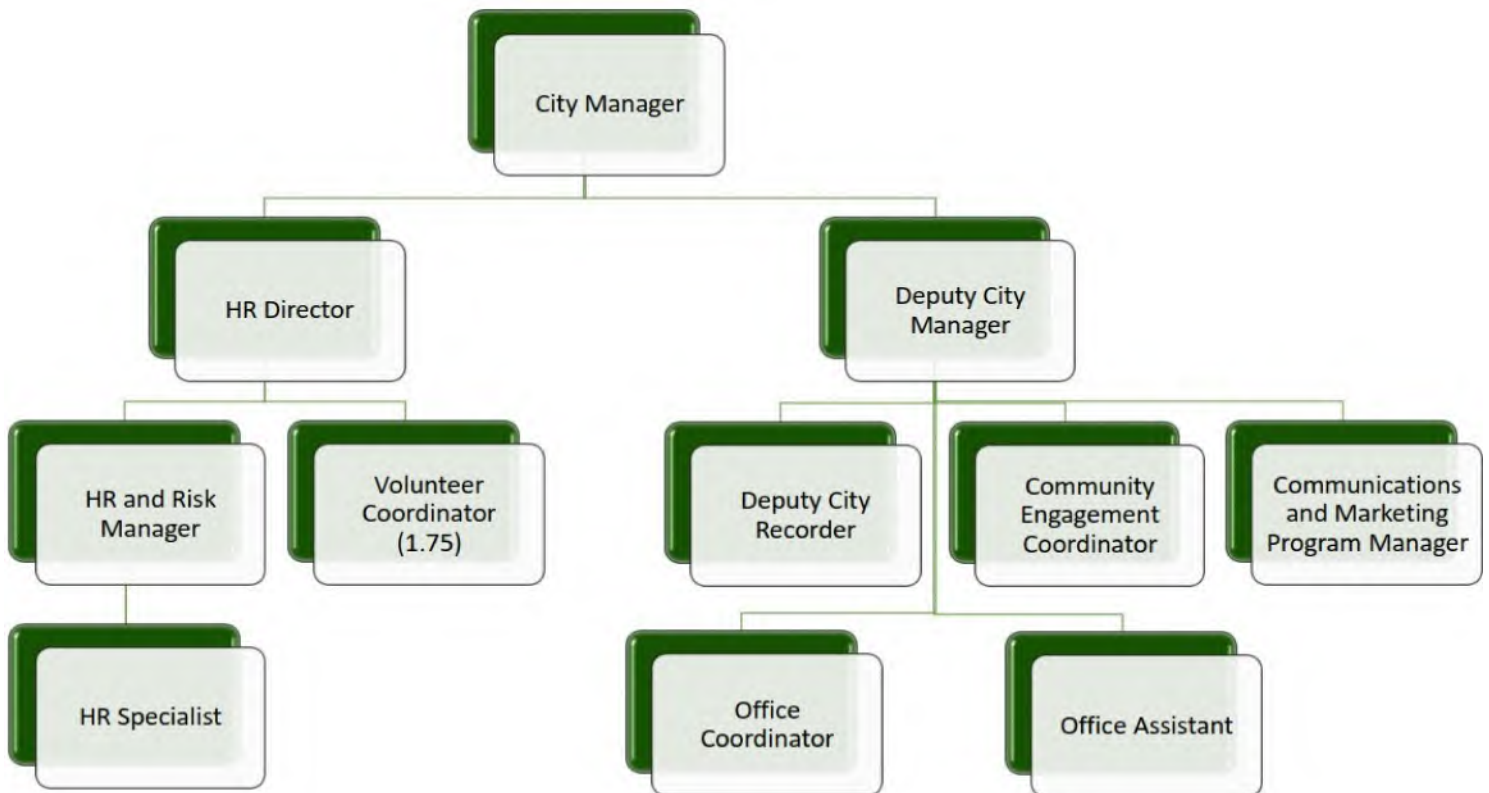
The City Manager’s Office achieved several milestones last fiscal year. The division supported the completion of the Tualatin Moving Forward Bond program and updated the City’s camping regulations to comply with HB 3115. They also improved the Outside Agency Grant Program.

The Human Resources group developed and implemented organizational Paid Leave Oregon policies. They successfully recruited key positions such as the City Attorney, Facilities Manager, and Creative Communications and Marketing Program Manager.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Number of hours served by volunteers	9,520	9,848	10,000	10,000
Percentage of vacancies on City committees that receive more than one applicant	72%	100%	80%	100%
Percentage of survey respondents that report the quality of services provided by the City as excellent or good	N/A	82%	N/A	N/A
Percentage of subscribers that Open Tualatin Today monthly e-newsletter	36%	44%	45%	45%

Objectives for FY 2024/2025

- 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.
- Foster inclusivity within our community and reduce barriers to public participation by implementing an engagement incentives program.
- Revamp city branding, including a website redesign, to ensure information is readily accessible to all members of the community.
- Update city boards and committees and modernize processes.
- Provide support for the 2024 Council elections and ensure a smooth transition.
- Strengthen and perpetuate positive labor-management relationships.
- Engage youth, families, and adults in volunteer programs.



FY 2024/2025 Personal Services \$1,990,295

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 925,518	\$ 985,945	\$ 1,113,775	\$ 1,201,545	\$ 1,201,545	\$ 1,201,545
Salaries and Wages-Part Time	48,126	51,583	58,710	62,895	62,895	62,895
Salaries and Wages-Temporary	6,308	7,458	10,485	22,635	22,635	22,635
Salaries and Wages-Overtime	5,651	7,361	5,500	5,500	5,500	5,500
Benefits-Employee Benefits	15,886	9,790	12,825	13,160	13,160	13,160
Benefits-FICA	72,165	75,816	89,640	97,765	97,765	97,765
Benefits-Pension	267,198	284,163	332,250	358,005	358,005	358,005
Benefits-Insurance	188,168	179,333	214,155	217,090	217,090	217,090
Benefits-Vacation Buy Back	6,910	11,208	6,500	6,500	6,500	6,500
Benefits-Comp Time Buy Back	-	182	-	-	-	-
Benefits-Paid Leave OR Tax	-	2,114	4,785	5,200	5,200	5,200
PERSONAL SERVICES	1,535,930	1,614,953	1,848,625	1,990,295	1,990,295	1,990,295
Office Supplies	4,907	5,676	7,000	6,000	6,000	6,000
Printing & Postage	200	500	800	800	800	800
Uniforms & Safety Equipment	-	-	250	250	250	250
Medical & Other Testing	-	234	-	-	-	-
Cell Phones	1,508	1,511	1,620	1,920	1,920	1,920
Office Equipment & Furniture	1,122	889	1,000	1,000	1,000	1,000
Computer Equip & Software	988	806	400	3,600	3,600	3,600
Consultants	3,335	1,485	10,300	9,000	9,000	9,000
Legal	43,361	7,279	27,000	27,000	27,000	27,000
Conferences & Meetings	11,178	19,649	17,000	22,000	22,000	22,000
Membership Dues	4,446	2,993	4,675	5,765	5,765	5,765
Publication, Rpt, Ref Matl	99	248	100	100	100	100
Staff Training	128	1,618	2,200	-	-	-
Staff/Dept Recognition	-	71	-	-	-	-
Administrative Expense	4,020	3,780	4,500	4,600	4,600	4,600
Advertising - Recruitment	-	1,381	-	-	-	-
MATERIAL & SERVICES	75,292	48,120	76,845	82,035	82,035	82,035
ADMINISTRATION	\$ 1,611,222	\$ 1,663,073	\$ 1,925,470	\$ 2,072,330	\$ 2,072,330	\$ 2,072,330
Full-time Equivalents	10.75	10.75	10.75	11.75	11.75	11.75

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, 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. The department revised and/or implemented a variety of utility programs to provide more equitable services to our customers. This includes the newly created Utility Bill Assistance Program, providing much needed income based financial assistance to our residential customer with the greatest need. In conjunction with this program, we also formalized the payment plan program to assist those customers with large, outstanding balances to more easily manage their monthly payment. The Tualatin Municipal Code was also revised to remove restoration charges for those customers who have had their service shut-off for non-payment.

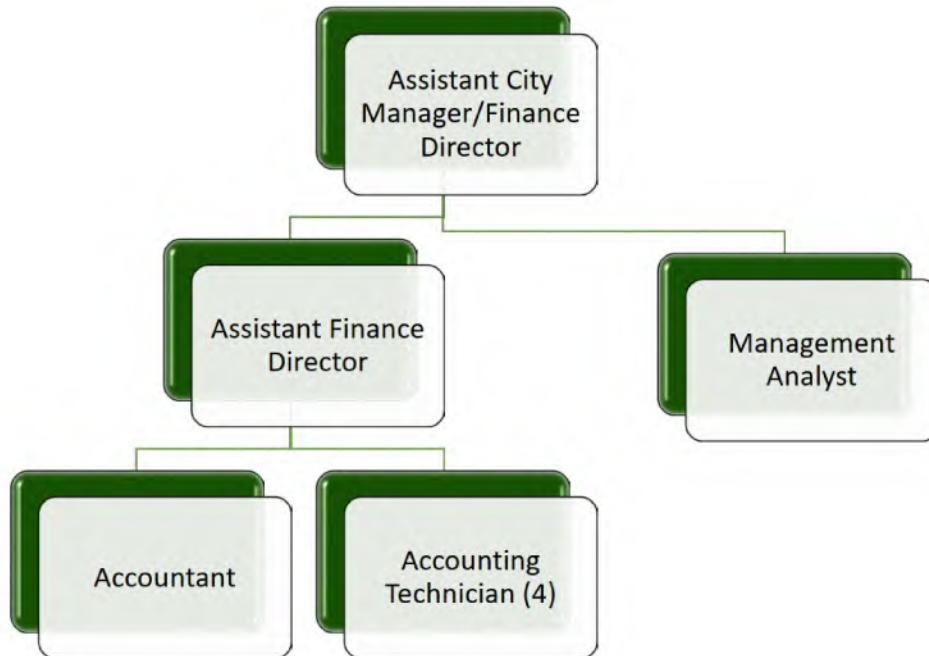
The department successfully expanded our Investment Program, including the investment of the Parks General Obligation Bond proceeds. Expanding this program has secured improved and more stable investment returns that will better weather fluctuations in market returns.

Also in Fiscal Year 2023/2024, the City successfully established a variety of new contracts that secure services and pricing for years to come. These include contracts for professional auditing services, utility bill printing services, as well as water meter reading services.

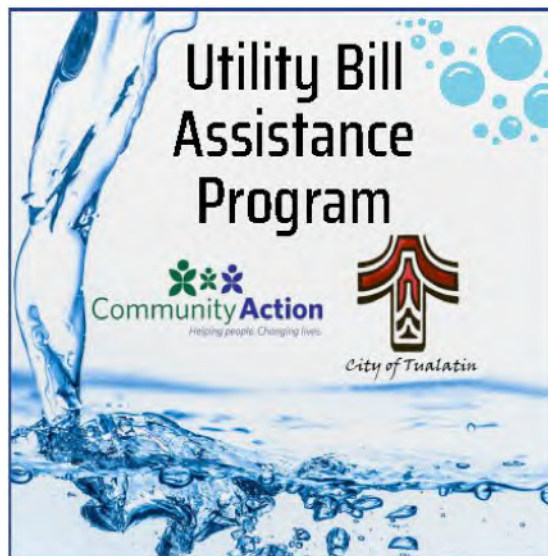
Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Percentage of payments made within 30 days of invoice date	90%	91%	90%	90%
Number of utility billing adjustments per 1,000 customer accounts	16	21	< 10	< 10
Average number of working days to issue monthly financial reports	21	20	<=10	<=10

Objectives for FY 2024/2025

- Development and implementation of a grant management policy.
- Perform comprehensive analysis of existing and potential revenue streams.
- Analyze existing software and identify path for transition to cloud based service.
- Increase customer engagement through improvements to the Department's website.



FY 2024/2025 Personal Services \$1,178,780



Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 757,293	\$ 758,643	\$ 748,820	\$ 758,360	\$ 758,360	\$ 758,360
Salaries and Wages-Overtime	326	1,258	500	-	-	-
Benefits-Employee Benefits	13,619	10,106	9,820	10,025	10,025	10,025
Benefits-FICA	56,887	57,035	56,140	56,920	56,920	56,920
Benefits-Pension	199,885	190,927	205,540	208,020	208,020	208,020
Benefits-Insurance	117,301	130,904	142,720	142,420	142,420	142,420
Benefits-Vacation Buy Back	11,219	11,706	-	-	-	-
Benefits-Comp Time Buy Back	336	2,327	-	-	-	-
Benefits-Paid Leave OR Tax	-	1,502	2,995	3,035	3,035	3,035
PERSONAL SERVICES	1,156,866	1,164,408	1,166,535	1,178,780	1,178,780	1,178,780
Office Supplies	368	88	-	-	-	-
Printing & Postage	7,675	8,551	10,000	10,000	10,000	10,000
Cell Phones	-	62	540	540	540	540
Office Equipment & Furniture	1,423	36	500	500	500	500
Computer Equip & Software	12,410	9,750	-	-	-	-
Audit	49,044	42,593	54,730	54,680	54,680	54,680
Consultants	-	5,000	3,000	10,750	10,750	10,750
Conferences & Meetings	1,826	3,710	16,270	14,320	14,320	14,320
Membership Dues	5,128	5,381	5,820	5,635	5,635	5,635
Publication, Rpt, Ref Matl	-	78	500	500	500	500
Staff Training	95	57	1,550	1,450	1,450	1,450
Administrative Expense	545	1,659	1,000	1,000	1,000	1,000
Advertising - Legis/Judicial	618	584	600	600	600	600
Advertising - Recruitment	532	-	-	-	-	-
MATERIAL & SERVICES	79,664	77,549	94,510	99,975	99,975	99,975
FINANCE	\$ 1,236,530	\$ 1,241,957	\$ 1,261,045	\$ 1,278,755	\$ 1,278,755	\$ 1,278,755
Full-time Equivalents	9.00	9.00	9.00	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 split 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.

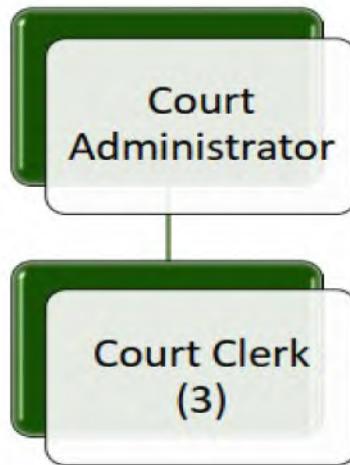
When court is not in session staff is working on their particular tasks while jointly working as a team to provide equal coverage at the counter assisting patrons, answering phone calls from defendants, attorneys, internal City employees and other outside agencies. One of our most important daily tasks 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.

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, all 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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Percentage of suspended drivers 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 2024/2025

- 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 Rd. & SW Avery St.
- Update the Municipal Court webpages.



FY 2024/2025 Personal Services \$513,115



Court Proceedings

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 238,593	\$ 270,728	\$ 284,440	\$ 291,475	\$ 291,475	\$ 291,475
Salaries and Wages-Temporary	24,609	24,765	26,000	27,040	27,040	27,040
Salaries and Wages-Overtime	-	-	500	-	-	-
Benefits-Employee Benefits	3,970	1,933	1,995	2,050	2,050	2,050
Benefits-FICA	19,337	21,668	23,055	23,665	23,665	23,665
Benefits-Pension	64,455	74,811	82,220	84,175	84,175	84,175
Benefits-Insurance	73,852	84,019	86,940	83,435	83,435	83,435
Benefits-Paid Leave OR Tax	-	587	1,245	1,275	1,275	1,275
PERSONAL SERVICES	424,816	478,511	506,395	513,115	513,115	513,115
Office Supplies	240	390	-	-	-	-
Printing & Postage	6,536	4,072	4,600	3,300	3,300	3,300
Office Equipment & Furniture	2,182	-	500	500	500	500
Computer Equip & Software	60	680	-	-	-	-
Court Costs	6,975	7,790	9,000	9,000	9,000	9,000
Conferences & Meetings	1,767	3,711	3,500	3,500	3,500	3,500
Membership Dues	500	309	500	500	500	500
Staff Training	638	-	400	400	400	400
Administrative Expense	120	858	400	400	400	400
Advertising - Recruitment	717	-	-	-	-	-
MATERIAL & SERVICES	19,735	17,810	18,900	17,600	17,600	17,600
MUNICIPAL COURT	\$ 444,551	\$ 496,321	\$ 525,295	\$ 530,715	\$ 530,715	\$ 530,715
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. The Department drafts and reviews ordinances, resolutions, contracts, and other legal documents, and monitors potential claims against the City of Tualatin and codifies the Municipal and Development Codes.

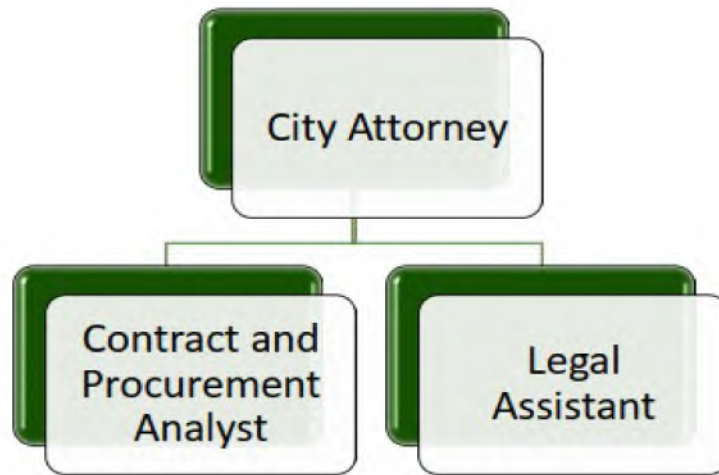
The City Attorney provided timely and accurate legal advice on a wide variety of legal issues and City policies to Council, City Manager, Committee/Board members and City staff; Drafted Revised Intergovernmental Agreement with Washington County, Tigard, Sherwood and King City for a Mental Health Response Team. Under tight deadlines, he drafted Request for Exclusion from 3M and DuPont Settlement Agreements, City Manager Affidavit in Support of Opt-Out Request and Supporting Council documents. Kevin assisted City staff to negotiate a settlement agreement to purchase real property necessary to complete the Boones Ferry Corridor Sidewalk and Bike Lane Project, and with timely processing numerous public records requests in accordance with City policy and Oregon Public Records Law.

The Contracts/Procurement Analyst acquired National Institute of Governmental Purchasing Certified Procurement Professional (NIGP-CPP) certification. He facilitated 10 publicly advertised formal procurements, obtained an Advanced Specialization Certificate in Cloud Procurement from NIGP, assisted staff with utilizing the Design-Build alternative procurement method for the siding replacement project at the Juanita Pohl Center, and provided guidance to project managers regarding procurement-related inquiries.

The Legal Assistant filed settlement claims opt-out documents with 3M and DuPont Notice Administrators under extremely tight filing deadlines, assisted Parks with the required lender heading for the Release of Easement Lien with Evergreen Moneysource Mortgage, drafted Council resolutions for multiple departments on a regular basis and assisted Parks with ordering title reports and determining which reports are needed in a given situation.

Objectives for FY 2024/2025

- 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 Departments and City staff on a wide variety of topics and issues.
- Centralize procurement/contract processes to ensure citywide compliance and consistency.
- Assist City Council with updating its Council Rules.



FY 2024/2025 Personal Services \$540,520



City Attorney Staffing Council Meeting

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 123,198	\$ 75,087	\$ 315,725	\$ 335,655	\$ 335,655	\$ 335,655
Salaries and Wages-Overtime	-	241	-	-	-	-
Benefits-Employee Benefits	4,427	2,610	9,255	9,575	9,575	9,575
Benefits-FICA	10,178	5,673	23,530	25,030	25,030	25,030
Benefits-Pension	45,318	20,277	86,605	92,070	92,070	92,070
Benefits-Insurance	12,970	19,087	73,980	76,845	76,845	76,845
Benefits-Vacation Buy Back	22,085	-	-	-	-	-
Benefits-Paid Leave OR Tax	-	148	1,265	1,345	1,345	1,345
PERSONAL SERVICES	218,176	123,123	510,360	540,520	540,520	540,520
Office Supplies	26	-	-	-	-	-
Printing & Postage	2	48	250	400	400	400
Office Equipment & Furniture	-	520	1,000	1,000	1,000	1,000
Computer Equip & Software	-	870	500	500	500	500
Consultants	51,078	110,963	12,000	10,000	10,000	10,000
Court Costs	-	-	500	500	500	500
Conferences & Meetings	580	-	5,650	6,000	6,000	6,000
Membership Dues	625	50	1,440	1,440	1,440	1,440
Publication, Rpt, Ref Matl	5,688	5,782	7,500	7,500	7,500	7,500
Staff Training	227	930	1,000	2,000	2,000	2,000
Administrative Expense	43	151	300	800	800	800
Advertising - Recruitment	3,606	30,341	-	-	-	-
MATERIAL & SERVICES	61,875	149,655	30,140	30,140	30,140	30,140
LEGAL	\$ 280,051	\$ 272,778	\$ 540,500	\$ 570,660	\$ 570,660	\$ 570,660
Full-time Equivalents	2.00	3.00	3.00	3.00	3.00	3.00

Information Services Department

In Tualatin, a dedicated team of Information Services professionals takes charge of maintaining, protecting, and supporting the city's technological needs. This group consists of individuals, each with a distinct role in fortifying the city's digital infrastructure to seamlessly align with the city's business needs and the City Council's goals.

The Director of Information Services oversees strategic, budgetary, and administrative aspects of the department. Responsible for managing the team's daily activities as well as guiding and sustaining municipal technical operations, the Director collaborates with all City staff to ensure technical needs are met.

The Network Administrator manages the core technical systems and software as well as executes large city-wide IT projects and provides technical knowledge to maintain and enhance the city's technological resilience while being adaptive to ever-changing technology.

Addressing daily city staff needs, the Field System Administrator works closely with the Network Administrator and provides systems maintenance and user support.

In a specialized role, the Geographic Information Services/Database Administrator guides City data management and crafts sophisticated mapping tools, improving community experiences, staff efficiencies, and facilitating effective city planning.

The Help Desk Technician offers expert support to all city staff, specializing in the unique technology demands of the Police Department.

The GIS Technician supports daily mapping and printing requests for staff and the community and makes complex geographical data accessible to city officials, staff, and residents.

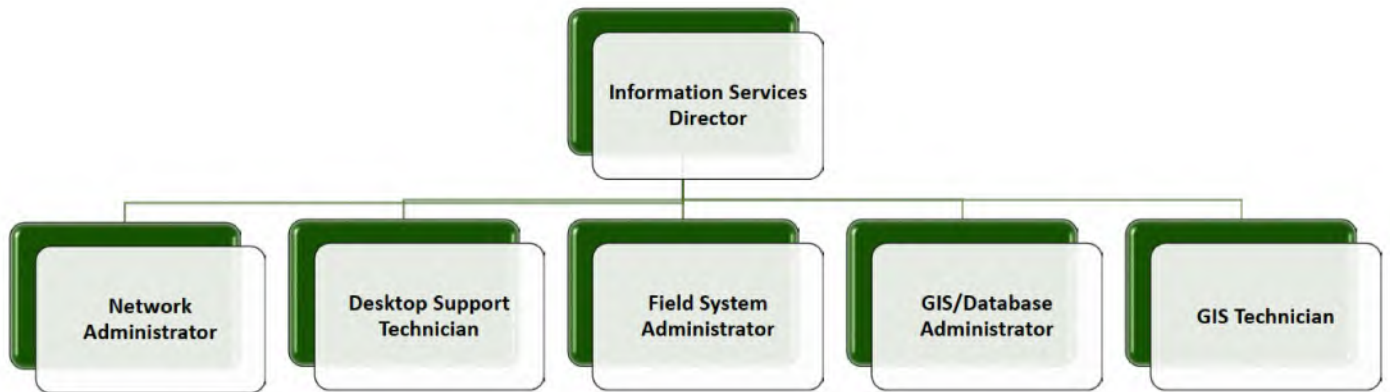
Unified by a commitment to security and support, the team engages in continuous training and testing of systems, implementing and enhancing new technology for staff, as well as adding security measures to counteract the evolving threat landscape.

In the last year, the City deployed advanced security measures, replacing all critical Police laptops and printers, and modernizing the City's access control system. Additional improvements included shifting to cloud-based software and infrastructure, and upgrading all core City software and infrastructure hardware.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Average help desk tickets initial response time	53 m	1 h 11 m	< 2 hrs	< 2 hrs
Average help desk tickets resolution time	5 h 5 m	8 h 32 m	< 24 hrs	< 24 hrs
Average Phishing email click rate percentage	2.9%	4.7%	< 15.0%	< 15.0%

Objectives for FY 2024/2025

- Expand access control system to City offices and Library.
- Complete assessment of software needs and plan for possible cloud-migration.
- Implement file system transition to O365 and SharePoint.
- Upgrade to Enterprise Microsoft licensing.



FY 2024/2025 Personal Services \$1,026,435



Account Description	Actual		Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 546,576	\$ 570,545	\$ 605,530	\$ 640,585	\$ 640,585	\$ 640,585
Salaries and Wages-Overtime	2,524	2,797	1,500	-	-	-
Benefits-Employee Benefits	9,848	7,743	8,165	8,480	8,480	8,480
Benefits-FICA	41,575	42,988	45,305	47,790	47,790	47,790
Benefits-Pension	152,582	157,271	173,240	182,710	182,710	182,710
Benefits-Insurance	128,909	129,466	134,695	144,305	144,305	144,305
Benefits-Vacation Buy Back	5,767	2,108	-	-	-	-
Benefits-Comp Time Buy Back	-	222	-	-	-	-
Benefits-Paid Leave OR Tax	-	1,155	2,430	2,565	2,565	2,565
PERSONAL SERVICES	887,781	914,295	970,865	1,026,435	1,026,435	1,026,435
Office Supplies	88	47	-	-	-	-
Printing & Postage	2,699	1,884	2,900	2,900	2,900	2,900
Photographic Supplies	5,007	-	5,900	5,900	5,900	5,900
Energy Supplies	847	1,724	750	750	750	750
Uniforms & Safety Equipment	1,148	507	750	750	750	750
Medical & Other Testing	36	-	-	-	-	-
Cell Phones	2,981	3,073	2,730	2,880	2,880	2,880
Network/Online	36,160	42,533	35,450	35,950	35,950	35,950
Office Equipment & Furniture	251	-	-	-	-	-
Computer Equip & Software	29,001	116,365	124,300	51,500	51,500	51,500
Personal Computer/Laptop	38,866	51,382	20,400	67,000	67,000	67,000
Consultants	8,105	11,794	16,500	14,500	14,500	14,500
Conferences & Meetings	4,568	7,516	6,500	6,500	6,500	6,500
Membership Dues	-	-	200	200	200	200
Staff Training	5,805	8,175	13,500	13,500	13,500	13,500
Staff/Dept Recognition	43	1,012	-	-	-	-
Administrative Expense	95	63	600	600	600	600
Equipment Rental	30,618	28,156	37,000	37,000	37,000	37,000
R&M - Equipment	15,167	17,947	23,000	23,000	23,000	23,000
R&M - Computers	388,976	387,916	429,400	434,895	434,895	434,895
MATERIAL & SERVICES	570,461	680,094	719,880	697,825	697,825	697,825

Account Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
Equipment & Furnishings	242,765	112,710	86,555	78,000	78,000	78,000
CAPITAL OUTLAY	242,765	112,710	86,555	78,000	78,000	78,000
INFORMATION SERVICES	\$ 1,701,007	\$ 1,707,099	\$ 1,777,300	\$ 1,802,260	\$ 1,802,260	\$ 1,802,260
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.



LAM Research Volunteers at Hug a Reservoir Project

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Benefits-WC Insurance & Tax	\$ 124,564	\$ 107,670	\$ 130,490	\$ 136,615	\$ 136,615	\$ 136,615
Benefits-Unemployment	930	-	20,000	20,000	20,000	20,000
Benefits-TriMet Excise Tax	-	95,622	107,650	112,640	112,640	112,640
Social Security Admin	331	155	-	-	-	-
Other Benefit Costs	1,898	2,070	2,025	2,025	2,025	2,025
Benefits-WC Contra	(11,767)	-	-	-	-	-
PERSONAL SERVICES	115,956	205,517	260,165	271,280	271,280	271,280
Office Supplies	59	-	-	-	-	-
Printing & Postage	8,723	11,555	17,000	3,000	3,000	3,000
Safety/Risk Mgmt Program	14,543	17,569	17,250	19,950	19,950	19,950
Telephone Service	68,441	69,296	70,200	52,700	52,700	52,700
Office Equipment & Furniture	112	-	-	-	-	-
Chamber	10,245	10,468	10,300	10,000	10,000	10,000
Donations - Outside Agency	40,000	40,000	40,000	50,000	50,000	50,000
Volunteer Programs	11,437	13,390	16,000	16,000	16,000	16,000
Consultants	243,635	300,443	397,000	385,000	385,000	510,000
Community Engagement	1,101	55,543	57,445	55,750	55,750	55,750
Insurance	356,908	428,809	483,475	560,270	560,270	560,270
Tri-Met Employee Tax	112,839	-	-	-	-	-
Insurance Deductible	18,465	20,743	20,000	20,000	20,000	20,000
Membership Dues	55,698	58,964	61,285	58,855	58,855	58,855
Staff Training	25,725	6,986	20,000	20,000	20,000	20,000
Staff/Dept Recognition	9,743	11,579	12,750	12,750	12,750	12,750
Administrative Expense	70	29	1,000	1,000	1,000	1,000
Advertising - Informational	3,070	10,435	4,000	2,500	2,500	2,500
Advertising - City Newsletter	5,714	-	-	-	-	-
Advertising - Promotional	10,669	11,608	16,650	19,150	19,150	19,150
Election Costs	643	324	-	-	-	-
Merchant Discount Fees	25,505	26,317	24,000	24,000	24,000	24,000
Bank Fees	13,216	13,035	12,000	12,000	12,000	12,000
Equipment Rental	3,210	4,077	4,100	4,100	4,100	4,100
MATERIAL & SERVICES	1,039,771	1,111,170	1,284,455	1,327,025	1,327,025	1,452,025
Transfer Out - Park Develop	104,451	-	-	-	-	-
Transfers Out -Enterprise Bond	59,948	59,949	59,950	59,950	59,950	59,950
TRANSFERS OUT	164,399	59,949	59,950	59,950	59,950	59,950

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Contingency	-	-	4,282,320	4,493,730	4,513,360	4,513,360
CONTINGENCY	-	-	4,282,320	4,493,730	4,513,360	4,513,360
General Account Reserve	-	-	1,167,375	1,167,375	1,167,375	1,167,375
Capital Reserve	-	-	20,000	5,000	5,000	5,000
Unappropriated	14,591,483	16,011,692	7,877,330	8,729,915	8,710,285	8,710,285
RESERVES & UNAPPROPRIATED	14,591,483	16,011,692	9,064,705	9,902,290	9,882,660	9,882,660
NON-DEPARTMENTAL	\$ 15,911,609	\$ 17,388,328	\$ 14,951,595	\$ 16,054,275	\$ 16,054,275	\$ 16,179,275

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. Funds must be obligated by December 31, 2024 and fully spent by 2026.

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.



Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
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	-	-	-	-
Donations - Outside Agency	-	-	10,000	-	-	-
Economic Stabilization Grants	-	-	100,000	-	-	-
Special Programs	-	-	-	10,000	10,000	10,000
Community Engagement	-	-	75,000	-	-	-
Contract Services	-	-	20,065	20,000	20,000	20,000
MATERIAL & SERVICES	-	-	205,065	30,000	30,000	30,000
Fund Projects	-	8,850	5,000,000	4,062,170	4,062,170	4,062,170
CAPITAL OUTLAY	-	8,850	5,000,000	4,062,170	4,062,170	4,062,170
Transfers Out - General Fund	-	29,050	70,330	111,830	111,830	111,830
TRANSFERS OUT	-	29,050	70,330	111,830	111,830	111,830
Contingency	-	-	750,330	-	-	-
CONTINGENCY	-	-	750,330	-	-	-
General Account Reserve	3,114,346	5,755,285	-	-	-	-
RESERVES & UNAPPROPRIATED	3,114,346	5,755,285	-	-	-	-
AMERICAN RESCUE PLAN FUND	\$ 3,114,346	\$ 6,205,853	\$ 6,025,725	\$ 4,204,000	\$ 4,204,000	\$ 4,204,000

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



Summary of Requirements

Community Development

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 2,702,023	\$ 2,844,683	\$ 3,300,315	\$ 3,529,130	\$ 3,529,130	\$ 3,529,130
Materials & Services	192,165	261,037	462,000	383,020	383,020	383,020
Transfers Out	495,328	522,838	545,500	522,645	522,645	522,645
Contingency	-	-	72,915	289,525	289,525	289,525
Reserves & Unappropriated	934,357	977,499	109,355	136,650	136,650	136,650
Total Requirements	\$ 4,323,873	\$ 4,606,057	\$ 4,490,085	\$ 4,860,970	\$ 4,860,970	\$ 4,860,970

Community Development Department

Community Development Administration supports development of a healthy economy and a livable, thriving, safe community through internal and external coordination efforts. CD consists of Administration (Director and Management 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, CIO Annual Meetings, and CIO Land Use Officer Meetings. Staff in the Planning Division pride themselves on providing a high level of service to their customers. Through the use of technology and electronic platforms, our staff is just a phone call, email or videoconference away. During Fiscal Year 2022-2023 Planning staff responded to 1,076 phone calls and 2,497 emails.

Planning staff reviewed 189 land use applications during Fiscal Year 2022-2023. Highlights include 1 Annexation, 1 Plan Text Amendment, 3 Plan Map Amendments, 11 Architectural Reviews, 37 Minor Architectural Reviews, 51 Sign Permits (based on fees collected), 35 Pre-Application Meetings, 1 Chicken License, 3 Temporary Use Permits, 2 Property Line Adjustments, 43 Single Family Architectural Reviews Type I, and 1 Subdivision. Land use application submittal is now completely paperless, saving both time and money.

Over the course of 2024, staff have worked with Council to implement their priorities around housing by continuing the implementation of the Tualatin 2040 program. Notable highlights include Council acceptance of Tualatin’s Equitable Housing Funding Plan, a document that will analyze the feasibility of several potential options for Tualatin to equitably provide financial support to future affordable housing development. Planning staff was also highly involved in the adoption of the new Basalt Creek Employment (BCE) Zoning District and incorporation of the 2019 Economic Opportunities Analysis into the Comprehensive Plan.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Number of Land Use Applications Processed	166	219	175	175

Objectives for FY 2024/2025

- Continue to move forward with the Planning Division Work Plan, including a short-term code update package in response to requests from the development community, and other stakeholders; state-mandated Climate Friendly and Equitable Communities (CFEC) parking code updates, and CFEC land use code updates; Comprehensive Plan updates for the adoption-ready Stormwater Master Plan and Basalt Creek Area Parks Master Plan; and code updates that support the City’s Climate Action Plan.
- Continue to provide support to the first major update to the City’s Transportation System Plan since 2013. Anticipated support includes serving on the project management team, assisting with public outreach, and identification of applicable Comprehensive Plan and Development Code provisions that may impact or be impacted by the updated Transportation System Plan.
- Continue to broaden and deepen community engagement, including underserved communities and Tualatin’s Community Planning Organizations (CIOs). Complete the Council education series which previously presented on topics such as Planning 101 and Comprehensive Planning Basics.
- Provide responsive, accurate, and professional customer service to the Council, advisory committees, community, and internal and external customers in response to inquiries and applications that involve the Comprehensive Plan and Development Code.



FY 2024/2025 Personal Services \$1,178,135

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 661,960	\$ 694,542	\$ 743,330	\$ 786,260	\$ 786,260	\$ 786,260
Salaries and Wages-Overtime	203	67	1,000	500	500	500
Benefits-Employee Benefits	12,744	9,292	10,305	10,710	10,710	10,710
Benefits-FICA	50,383	51,972	56,300	59,425	59,425	59,425
Benefits-Pension	167,123	176,808	204,170	215,810	215,810	215,810
Benefits-Insurance	79,562	75,064	78,055	102,280	102,280	102,280
Benefits-Vacation Buy Back	6,324	-	-	-	-	-
Benefits-Paid Leave OR Tax	-	1,411	2,975	3,150	3,150	3,150
PERSONAL SERVICES	978,299	1,009,156	1,096,135	1,178,135	1,178,135	1,178,135
Office Supplies	3,335	4,622	2,500	5,000	5,000	5,000
Printing & Postage	2,223	2,934	3,000	3,000	3,000	3,000
Uniforms & Safety Equipment	-	294	1,150	1,150	1,150	1,150
Medical & Other Testing	-	49	-	-	-	-
Office Equipment & Furniture	35	-	1,000	1,000	1,000	1,000
Computer Equip & Software	675	1,893	1,000	1,300	1,300	1,300
Consultants	32,780	49,713	93,000	93,000	93,000	93,000
Community Engagement	212	-	800	800	800	800
Conferences & Meetings	9,888	10,742	11,000	10,000	10,000	10,000
Membership Dues	1,081	3,063	4,750	4,750	4,750	4,750
Publication, Rpt, Ref Matl	421	95	100	100	100	100
Staff Training	517	1,150	500	500	500	500
Staff/Dept Recognition	44	100	-	-	-	-
Administrative Expense	1,244	591	1,300	1,300	1,300	1,300
Advertising - Informational	-	-	500	500	500	500
Advertising - Legis/Judicial	2,526	611	1,500	1,500	1,500	1,500
Advertising - Recruitment	2,386	-	-	-	-	-
MATERIAL & SERVICES	57,367	75,857	122,100	123,900	123,900	123,900
COMMUNITY DEVELOPMENT	\$ 1,035,666	\$ 1,085,013	\$ 1,218,235	\$ 1,302,035	\$ 1,302,035	\$ 1,302,035
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.

Fiscal Year 2024 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. This work included water, sewer, stormwater, and transportation infrastructure.

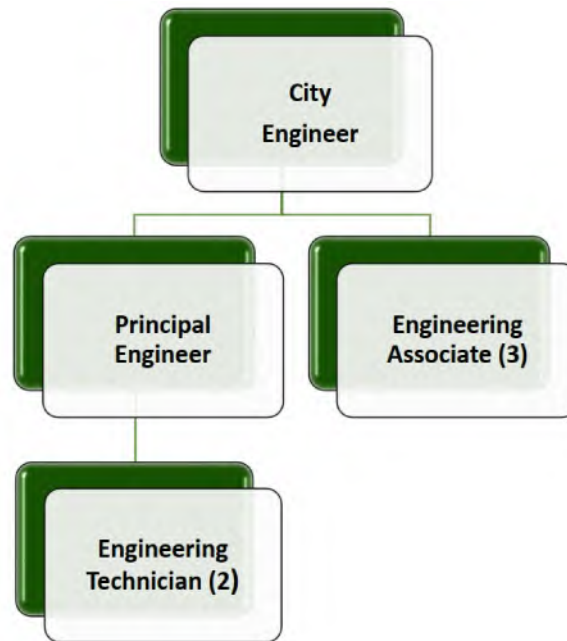
Engineering staff was also busy managing critical capital construction projects. Construction of the B-Level Water Main Upsizing Project, 65th Avenue & Nyberg Street sewer trunk, and the Herman Road bike, pedestrian, and stormwater improvement project were completed in fiscal year 2024. Staff also managed design of Martinazzi Avenue sewer trunk improvements from Seminole Trail to Sagert Street, and 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 the Tualatin Moving Forward bond program nears completion, Engineering staff continued to deliver important projects on Boones Ferry Road, Tualatin-Sherwood Road (approaching I-5), Hwy 99W, Sagert Street and 67th/68th Avenues.

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Number of water quality facilities inspected	225	220	240	200
Number of Public Works permits processed	146	230	200	200

Objectives for FY 2024/2025

- Complete design of the next phase of Martinazzi sewer trunk upsizing, B-Level Reservoir and pump station, and stormwater improvements in the Nyberg Creek/Martinazzi area, and begin design of a new B-Level Reservoir and Pump Station at the Aquifer Storage & Recovery site.
- Develop conceptual design plans for the 65th Ave / Sagert St / Borland Road and Herman Road / Cipole Road intersection areas.
- Complete construction of capital projects, including Martinazzi Sewer Main upsizing, Siuslaw Greenway area stormwater improvements, and neighborhood transportation safety improvements around Tualatin and sidewalk and ramp improvements on 67th and 68th Aves.
- 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 2024/2025 Personal Services \$1,100,680

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 485,911	\$ 475,813	\$ 620,095	\$ 684,460	\$ 684,460	\$ 684,460
Salaries and Wages-Overtime	78	403	1,000	500	500	500
Benefits-Employee Benefits	4,437	4,497	4,285	3,915	3,915	3,915
Benefits-FICA	36,654	34,927	46,215	51,050	51,050	51,050
Benefits-Pension	112,244	122,145	166,200	197,485	197,485	197,485
Benefits-Insurance	92,619	121,807	148,560	160,530	160,530	160,530
Benefits-TriMet Excise Tax	11	-	-	-	-	-
Benefits-Vacation Buy Back	13,237	661	-	-	-	-
Benefits-Comp Time Buy Back	-	3,776	-	-	-	-
Benefits-Paid Leave OR Tax	-	1,070	2,485	2,740	2,740	2,740
PERSONAL SERVICES	745,191	765,099	988,840	1,100,680	1,100,680	1,100,680
Office Supplies	84	-	-	-	-	-
Printing & Postage	817	412	500	500	500	500
Field Supplies	82	234	500	500	500	500
Uniforms & Safety Equipment	189	987	1,000	1,950	1,950	1,950
Cell Phones	2,094	2,734	2,400	3,360	3,360	3,360
Network/Online	-	-	-	960	960	960
Office Equipment & Furniture	501	1,354	600	1,000	1,000	1,000
Computer Equip & Software	1,649	-	300	1,000	1,000	1,000
Erosion Fees to CWS	24,376	19,098	30,000	30,000	30,000	30,000
Consultants	34,105	44,926	50,000	50,000	50,000	50,000
Conferences & Meetings	1,919	1,462	4,500	5,700	5,700	5,700
Membership Dues	1,000	565	1,000	1,190	1,190	1,190
Publication, Rpt, Ref Matl	108	203	250	250	250	250
Staff Training	2,493	2,833	5,000	5,000	5,000	5,000
Administrative Expense	200	-	500	500	500	500
Advertising - Legis/Judicial	54	86	100	-	-	-
Advertising - Recruitment	6,935	7,631	-	-	-	-
MATERIAL & SERVICES	76,606	82,525	96,650	101,910	101,910	101,910
ENGINEERING	\$ 821,797	\$ 847,624	\$ 1,085,490	\$ 1,202,590	\$ 1,202,590	\$ 1,202,590
Full-time Equivalents	6.00	6.00	6.00	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, fire alarms, and racking.

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, two Sr. Plans Examiners/Inspectors, two Building Inspectors, a Code Compliance Officer, two Permit Coordinators, and a Program Coordinator.

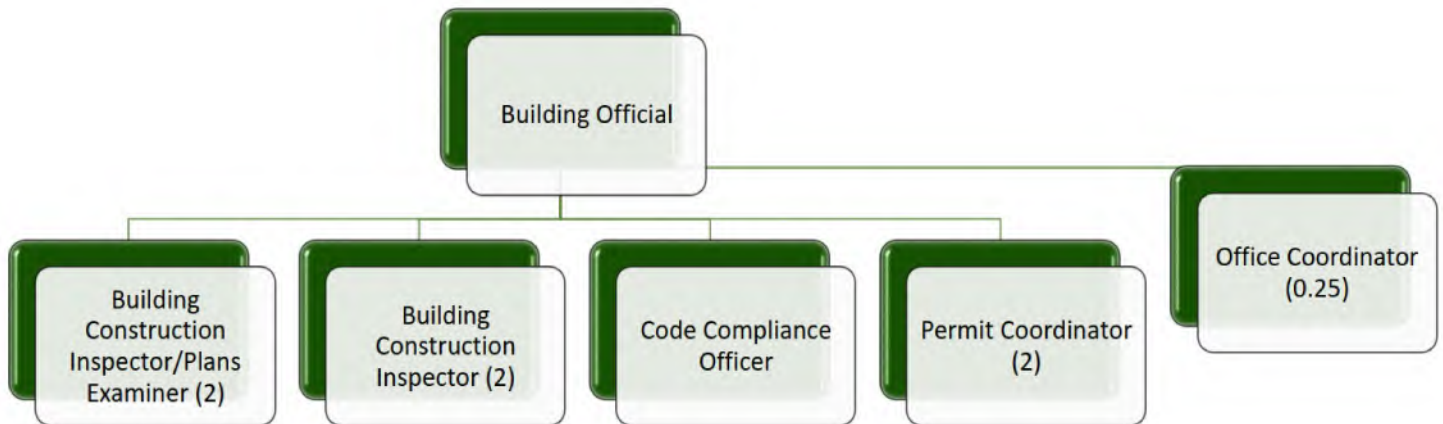
The Building Division staff issue permits, provide responses to code inquiries, and conduct inspections throughout the construction phase. In the past year, we issued over 2,000 permits, performed over 6,200 inspections, and responded to 81 code compliance inquiries. These are significant increases from the past year (29%, 49%, and 31% respectively).

In the past year, we made strides in updating various permit types to enhance their user-friendliness, reviewed Building Division fee schedules, and presented an updated ordinance to Council – a task that had not been undertaken in 18 years. Additionally, we enhanced coordination among divisions by refining policies and procedures within the permitting system.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Number of Permits Processed	1,550	2,006	1,400	1,500
Number of Building Inspections Completed	4,200	6,270	4,000	5,000

Objectives for FY 2024/2025

- 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 2024/2025 Personal Services \$1,250,315



Permitted Work in Tualatin

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 602,041	\$ 662,504	\$ 766,870	\$ 770,025	\$ 770,025	\$ 770,025
Salaries and Wages-Overtime	190	547	2,000	2,000	2,000	2,000
Benefits-Employee Benefits	5,735	3,192	2,315	2,435	2,435	2,435
Benefits-FICA	45,677	49,008	53,765	57,640	57,640	57,640
Benefits-WC Insurance & Tax	511	4,728	5,705	6,110	6,110	6,110
Benefits-Pension	162,413	183,554	211,215	226,785	226,785	226,785
Benefits-Insurance	144,099	155,296	164,790	176,025	176,025	176,025
Benefits-TriMet Excise Tax	-	5,277	5,795	6,205	6,205	6,205
Benefits-Vacation Buy Back	18,227	4,971	-	-	-	-
Benefits-Paid Leave OR Tax	-	1,351	2,885	3,090	3,090	3,090
Benefits-WC Contra	(360)	-	-	-	-	-
PERSONAL SERVICES	978,533	1,070,428	1,215,340	1,250,315	1,250,315	1,250,315
Office Supplies	104	-	-	-	-	-
Printing & Postage	86	239	200	200	200	200
Field Supplies	-	23	500	500	500	500
Uniforms & Safety Equipment	996	1,560	2,000	2,000	2,000	2,000
Cell Phones	2,420	2,519	2,000	2,400	2,400	2,400
Network/Online	2,580	4,133	2,600	1,920	1,920	1,920
Office Equipment & Furniture	-	991	1,000	1,000	1,000	1,000
Computer Equip & Software	1,369	927	4,000	3,000	3,000	3,000
Consultants	5,082	7,676	27,500	27,800	27,800	27,800
Conferences & Meetings	1,796	4,695	4,500	6,620	6,620	6,620
Membership Dues	1,467	795	1,550	1,810	1,810	1,810
Publication, Rpt, Ref Matl	1,833	4,479	4,000	1,000	1,000	1,000
Staff Training	3,100	6,829	8,000	8,560	8,560	8,560
Administrative Expense	-	262	400	400	400	400
Advertising - Recruitment	2,440	1,194	-	-	-	-
Merchant Discount Fees	34,919	66,333	185,000	100,000	100,000	100,000
MATERIAL & SERVICES	58,192	102,655	243,250	157,210	157,210	157,210
Transfers Out - General Fund	422,550	450,060	472,720	449,860	449,860	449,860
Transfers Out -Enterprise Bond	72,778	72,778	72,780	72,785	72,785	72,785
TRANSFERS OUT	495,328	522,838	545,500	522,645	522,645	522,645
Contingency	-	-	72,915	289,525	289,525	289,525
CONTINGENCY	-	-	72,915	289,525	289,525	289,525

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
General Account Reserve	934,357	977,499	109,355	136,650	136,650	136,650
RESERVES & UNAPPROPRIATED	934,357	977,499	109,355	136,650	136,650	136,650
BUILDING	\$ 2,466,410	\$ 2,673,420	\$ 2,186,360	\$ 2,356,345	\$ 2,356,345	\$ 2,356,345
Full-time Equivalents	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>



City of Tualatin

**Adopted
2024/2025 Budget**

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



Summary of Requirements

Culture and Recreation

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 3,912,612	\$ 4,218,488	\$ 4,720,740	\$ 4,837,340	\$ 4,837,340	\$ 4,837,340
Materials & Services	1,150,209	1,192,799	1,322,290	1,608,820	1,622,420	1,632,420
Capital Outlay	616,640	4,767,340	10,694,270	11,873,715	11,873,715	11,873,715
Transfers Out	106,410	207,490	316,470	506,320	506,320	506,320
Other Financing Uses	-	169,743	-	-	-	-
Contingency	-	-	-	218,555	218,555	218,555
Reserves & Unappropriated	3,039,159	17,477,093	9,836,220	7,261,570	7,261,570	7,261,570
Total Requirements	\$ 8,825,030	\$ 28,032,953	\$ 26,889,990	\$ 26,306,320	\$ 26,319,920	\$ 26,329,920

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.

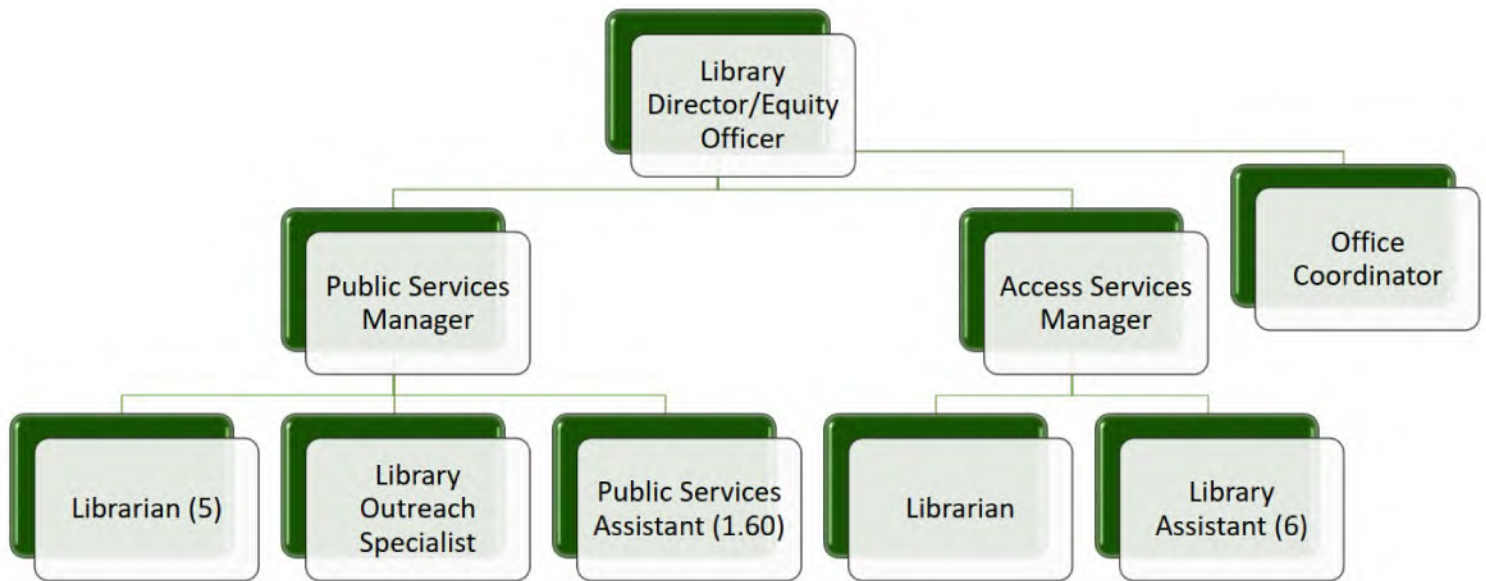
Library staff care about connecting with each library user, wanting each patron who comes into the library to feel seen and valued. By connecting with each patron and providing resources they need, library staff build agency. Community members recognize this connection, rating customer service at the library as 4.6 out of 5 stars this year. The Library empowers through access to the library collection, informational requests, and technology access. The Makerspace allows for creative exploration and idea realization. In 2023-24, the Library had its first paid summer teen internship, and staff worked with the Teen Library Committee to develop their skills, strengths, and resiliency.

Library programs and facility access build a stronger community and social cohesion; our programs include a variety of large events and partnership-based arts and music programs. The Summer Reading Program helps support school readiness by motivating kids and teens to keep reading, reducing summer skill loss. Working in teams, Library staff implemented a marketing plan in 2023, which boosted program attendance and checkouts of library materials. The Tualatin Library Advisory Committee provides recommendations on improvements and operational policy to Library management. The Library receives support from 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.

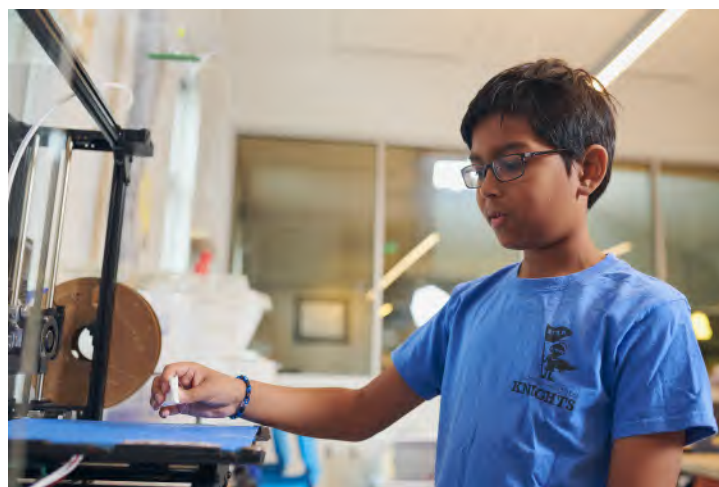
Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Library visits per capita	3.7	4.7	5.0	5.5
Circulation per capita	15.2	16.2	16.0	16.0
Total program attendance	5,621	19,023	20,000	21,000

Objectives for FY 2024/2025

- Update the Library’s 3-year Strategic Plan.
- Ensure Tualatin’s perspective is represented in Washington County’s library funding and governance evaluation project.
- Analyze collection layout to rebalance and create more space for collections with growing use.
- Adjust the Library’s programming portfolio to better match community wants and needs.
- Refresh Community Room furnishings.



FY 2024/2025 Personal Services \$ 2,321,695



3D Printer in MakerSpace

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 971,663	\$ 1,090,897	\$ 1,183,235	\$ 1,228,215	\$ 1,228,215	\$ 1,228,215
Salaries and Wages-Part Time	188,084	134,631	135,110	144,745	144,745	144,745
Salaries and Wages-Temporary	131,407	152,625	166,860	174,450	174,450	174,450
Salaries and Wages-Overtime	3,639	5,134	2,200	2,200	2,200	2,200
Benefits-Employee Benefits	19,834	11,070	11,215	11,670	11,670	11,670
Benefits-FICA	95,524	101,761	111,740	116,540	116,540	116,540
Benefits-Pension	323,000	338,295	376,875	392,445	392,445	392,445
Benefits-Insurance	217,248	227,631	245,100	245,235	245,235	245,235
Benefits-Vacation Buy Back	237	1,739	-	-	-	-
Benefits-Comp Time Buy Back	-	406	-	-	-	-
Benefits-Paid Leave OR Tax	-	2,818	5,945	6,195	6,195	6,195
PERSONAL SERVICES	1,950,636	2,067,007	2,238,280	2,321,695	2,321,695	2,321,695
Office Supplies	5,788	6,591	9,000	8,000	8,000	8,000
Printing & Postage	7,759	3,538	6,100	6,300	6,300	6,300
Supplies - Donated Funds	-	-	1,000	1,000	1,000	1,000
Collection Development	179,642	192,460	210,000	210,000	210,000	220,000
Uniforms & Safety Equipment	427	311	400	400	400	400
Medical & Other Testing	230	-	-	-	-	-
Network/Online	221	-	-	-	-	-
Office Equipment & Furniture	15,165	2,031	13,750	13,000	22,600	22,600
Computer Equip & Software	9,822	2,644	5,500	5,720	5,720	5,720
Library Tech - Public	6,880	8,692	7,200	8,000	8,000	8,000
Special Programs	53,302	53,337	60,000	60,000	60,000	60,000
Consultants	3,462	20,000	3,000	9,000	9,000	9,000
Conferences & Meetings	7,953	7,048	13,080	10,610	10,610	10,610
Membership Dues	1,468	1,391	1,790	1,790	1,790	1,790
Staff Training	1,095	2,486	2,000	4,000	4,000	4,000
Administrative Expense	2,156	3,386	5,000	4,500	4,500	4,500
Advertising - Recruitment	2,630	969	-	-	-	-
Advertising - Promotional	1,510	2,461	4,000	4,000	6,500	6,500
Equipment Rental	13,424	13,424	13,430	13,430	13,430	13,430
R&M - Equipment	68	90	1,000	1,000	1,000	1,000
MATERIAL & SERVICES	313,002	320,859	356,250	360,750	372,850	382,850

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Equipment & Furnishings	-	-	-	25,000	25,000	25,000
CAPITAL OUTLAY	-	-	-	25,000	25,000	25,000
LIBRARY	\$ 2,263,638	\$ 2,387,866	\$ 2,594,530	\$ 2,707,445	\$ 2,719,545	\$ 2,729,545
Full-time Equivalents	<u>18.60</u>	<u>18.60</u>	<u>18.60</u>	<u>18.60</u>	<u>18.60</u>	<u>18.60</u>

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Number of scholarships awarded.	0	1	1	1

Objectives for FY 2024/2025

- Award one \$1,000 scholarship in 2024-25.



Scholarship Recipient

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Scholarships	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
MATERIAL & SERVICES	-	500	1,000	1,000	1,000	1,000
General Account Reserve	50,448	51,200	51,750	53,000	53,000	53,000
RESERVES & UNAPPROPRIATED	50,448	51,200	51,750	53,000	53,000	53,000
TUALATIN SCHOLARSHIP FUND	\$ 50,448	\$ 51,700	\$ 52,750	\$ 54,000	\$ 54,000	\$ 54,000

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 and park development capital improvements, and renovation funds for parkland and facility assets.

In FY 23, the Parks Planning and Development division utilized Parks Bond funding to complete playground upgrades at Atfalati, Ibach, and Jurgens Parks, sports field lighting improvements, and acquired properties. In addition, construction is underway at Veterans Plaza. ARPA funding supports the renovation of Las Casitas Park and the development of the Basalt Creek Flag Lot. Grant funding from the state and county supports the extension of the Tualatin River Greenway Trail under Highway 99 and Hazelbrook Rd. The Parks Planning and Development staff works with and acts as the staff liaison to the Tualatin Parks Advisory Committee.

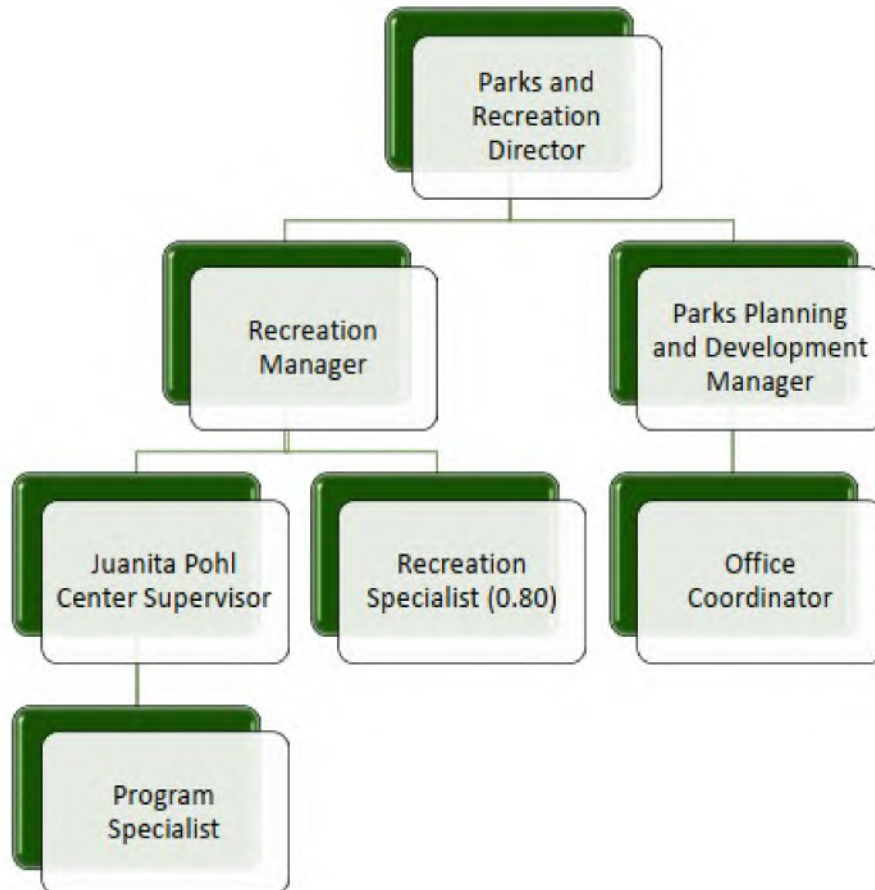
The Recreation division provides general recreation programming, youth development, summer camps, older adult programs, and arts and culture. Recreation staff plan large scale community special events, including the Blender Dash, Concerts in the Parks, ¡Viva Tualatin!, West Coast Giant Pumpkin Regatta, 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 23, nearly 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 camp, with 36 scholarships provided. The Veterans Plaza Service-Inspired Art Committee engaged in development of a Call for Artists, and selection of an artist for two public art commissions.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Number of participants registered for recreation programs as measured by Community Pass registration statistics	2,148	4,477	4,000	4,000
Number of participant Holiday Lights Parade vehicles as measured by program registration statistics	90	90	90	90
Number of program scholarships offered	36	74	30	50

Objectives for FY 2024/2025

- Completion of Veterans Plaza, Nyberg Creek Trail design, Victoria Woods stair replacement, Little Woodrose design, Riverfront property community engagement, Las Casitas design & construction, and Basalt Creek parkland planning.
- 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.
- Install three pieces of public art at Veterans Plaza.
- Provide outreach through print, social, and in-person engagement to ensure all community members are aware of recreation opportunities.



FY 2024/2025 Personal Services \$1,259,250

Account Description	Actual		Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 538,257	\$ 562,685	\$ 595,950	\$ 620,195	\$ 620,195	\$ 620,195
Salaries and Wages-Part Time	57,309	63,018	66,695	70,110	70,110	70,110
Salaries and Wages-Temporary	78,958	128,851	172,515	180,540	180,540	180,540
Salaries and Wages-Overtime	1,694	3,227	3,400	1,430	1,430	1,430
Benefits-Employee Benefits	16,677	14,173	14,780	15,370	15,370	15,370
Benefits-FICA	50,763	56,924	63,155	65,790	65,790	65,790
Benefits-Pension	161,325	172,147	182,695	189,740	189,740	189,740
Benefits-Insurance	107,738	112,085	118,845	112,585	112,585	112,585
Benefits-Vacation Buy Back	2,170	4,288	-	-	-	-
Benefits-Comp Time Buy Back	-	766	-	-	-	-
Benefits-Paid Leave OR Tax	-	1,392	3,355	3,490	3,490	3,490
PERSONAL SERVICES	1,014,891	1,119,556	1,221,390	1,259,250	1,259,250	1,259,250
Office Supplies	6,351	3,321	3,600	3,600	3,600	3,600
Printing & Postage	409	893	1,000	1,000	1,000	1,000
Uniforms & Safety Equipment	1,885	3,285	3,250	3,250	3,250	3,250
Medical & Other Testing	-	281	-	-	-	-
Cell Phones	640	822	840	850	850	850
Office Equipment & Furniture	3,956	3,799	3,900	3,900	3,900	3,900
Computer Equip & Software	-	-	500	-	-	-
Donations - Outside Agency	14,100	14,100	20,000	14,100	14,100	14,100
Youth Development	10,237	19,027	35,720	35,720	35,720	35,720
Concerts on The Commons	9,502	14,465	33,250	33,250	33,250	33,250
Arts Program	12,346	12,355	12,000	21,000	22,500	22,500
Special Programs	44,031	85,071	72,400	77,900	77,900	77,900
Recreation Program Expend	15,199	20,891	29,020	29,020	29,020	29,020
Recreation Program Expend-JPC	28,382	49,616	50,110	50,110	50,110	50,110
Consultants	28,013	3,738	7,000	5,000	5,000	5,000
Conferences & Meetings	14,782	18,405	20,470	23,600	23,600	23,600
Membership Dues	4,792	2,493	4,040	5,565	5,565	5,565
Staff Training	-	50	600	600	600	600
Administrative Expense	1,797	1,327	2,350	2,930	2,930	2,930
Advertising - Recruitment	737	1,561	-	-	-	-
Advertising - Promotional	16,529	27,938	40,050	40,050	40,050	40,050
Equipment Rental	5,564	14,736	20,510	25,510	25,510	25,510
MATERIAL & SERVICES	219,252	298,174	360,610	376,955	378,455	378,455

Culture and Recreation

Parks and Recreation

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Fund Projects	185,050	243,275	1,171,920	-	-	-
CAPITAL OUTLAY	185,050	243,275	1,171,920	-	-	-
PARKS AND RECREATION	\$ 1,419,193	\$ 1,661,005	\$ 2,753,920	\$ 1,636,205	\$ 1,637,705	\$ 1,637,705
Full-time Equivalents	<u>6.75</u>	<u>6.80</u>	<u>6.80</u>	<u>6.80</u>	<u>6.80</u>	<u>6.80</u>

Parks Maintenance Division

The Parks Maintenance Division is responsible to maintain, steward, and improve 324 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).

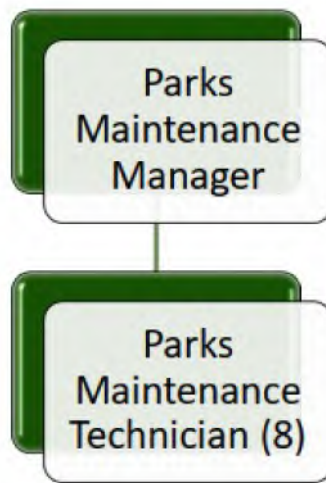
Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Number of community planting events held to help restore natural areas	5	6	4	4
Linear feet of gravel surfaces repaired and/or resurfaced	1,200	1,600	750	750
Operating Expenditures per Acre of managed park land	\$4,982	\$4,982	\$4,982	\$5,210



T.E.A.M. Tualatin

Objectives for FY 2024/2025

- 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 Veterans Plaza and develop a Resource Management Plan to apply.
- Continue to develop and train staff as more half of our team has less than 5 years of tenure.



FY 2024/2025 Personal Services \$1,113,810



Storm Damage Tree Cleanup

Culture and Recreation

Parks Maintenance

Account Description	Actual		Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 552,751	\$ 576,649	\$ 603,920	\$ 595,180	\$ 595,180	\$ 595,180
Salaries and Wages-Temporary	50,286	84,212	117,735	122,445	122,445	122,445
Salaries and Wages-Overtime	16,815	18,290	21,000	21,000	21,000	21,000
Salaries and Wages-On-Call	5,424	5,388	8,665	5,970	5,970	5,970
Benefits-Employee Benefits	6,561	2,070	2,135	2,195	2,195	2,195
Benefits-FICA	46,487	50,819	56,405	55,950	55,950	55,950
Benefits-Pension	147,895	168,115	194,425	187,065	187,065	187,065
Benefits-Insurance	120,391	123,941	127,770	121,025	121,025	121,025
Benefits-Vacation Buy Back	274	1,030	-	-	-	-
Benefits-Comp Time Buy Back	201	96	-	-	-	-
Benefits-Paid Leave OR Tax	-	1,315	3,010	2,980	2,980	2,980
PERSONAL SERVICES	947,085	1,031,925	1,135,065	1,113,810	1,113,810	1,113,810
Office Supplies	46	-	-	-	-	-
Printing & Postage	6	52	200	200	200	200
Botanical & Chem Supplies	23,871	12,041	32,100	32,100	32,100	32,100
Street Trees	12,171	5,143	7,900	7,900	7,900	7,900
Uniforms & Safety Equipment	7,091	6,493	8,470	6,525	6,525	6,525
Medical & Other Testing	-	470	1,200	1,200	1,200	1,200
Cell Phones	6,525	5,455	4,640	4,640	4,640	4,640
Small Tools	5,304	5,709	8,545	2,400	2,400	2,400
Consultants	3,202	960	7,740	2,740	2,740	2,740
Utilities - City Parks	71,016	84,244	77,000	74,945	74,945	74,945
Conferences & Meetings	1,310	445	3,300	3,300	3,300	3,300
Membership Dues	189	881	975	975	975	975
Staff Training	5,344	7,788	5,900	5,900	5,900	5,900
Administrative Expense	774	1,882	850	1,250	1,250	1,250
Advertising - Recruitment	4,534	2,444	-	-	-	-
Contr R&M - Systems	-	-	15,000	-	-	-
Grounds & Landscaping	421,578	367,627	351,350	399,380	399,380	399,380
Equipment Rental	1,478	4,150	2,500	3,500	3,500	3,500
Inventory Supplies	7,924	11,587	-	-	-	-
R&M - Equipment	34,118	46,476	55,160	54,160	54,160	54,160
MATERIAL & SERVICES	606,481	563,847	582,830	601,115	601,115	601,115

Culture and Recreation

Parks Maintenance

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Equipment & Furnishings	8,281	113,280	50,000	-	-	-
CAPITAL OUTLAY	8,281	113,280	50,000	-	-	-
PARKS MAINTENANCE	\$ 1,561,847	\$ 1,709,052	\$ 1,767,895	\$ 1,714,925	\$ 1,714,925	\$ 1,714,925
Full-time Equivalents	9.00	9.00	9.00	9.00	9.00	9.00

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Projects in the design, planning and development phase	N/A	6	6	8
Community members engaged in project planning and development	N/A	275	250	300
Projects to improve equity, safety, accessibility, sustainability & function	N/A	6	6	8

Objectives for FY 2024/2025

- Staff's work plan includes park improvements and projects to renovate Little Woodrose Natural Area, Victoria Woods Stair replacement, Ki-a-Kuts Bridge rehabilitation, Hwy 99 boat launch ramp, and Parks & Recreation Office ADA ramp.



Atfalati Park Picnic Area

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Printing & Postage	\$ 10,051	\$ 8,944	\$ 9,600	\$ 9,000	\$ 9,000	\$ 9,000
Special Programs	-	-	2,000	3,000	3,000	3,000
MATERIAL & SERVICES	10,051	8,944	11,600	12,000	12,000	12,000
Projects Professional Svc	43,967	13,635	400,000	245,000	245,000	245,000
Projects Construction	7,500	-	-	-	-	-
Fund Projects	625	480,615	543,160	1,103,715	1,103,715	1,103,715
CAPITAL OUTLAY	52,092	494,250	943,160	1,348,715	1,348,715	1,348,715
Transfers Out - General Fund	29,360	69,660	77,180	96,330	96,330	96,330
Transfer Out - Park Develop	-	42,450	-	-	-	-
TRANSFERS OUT	29,360	112,110	77,180	96,330	96,330	96,330
Contingency	-	-	-	218,555	218,555	218,555
CONTINGENCY	-	-	-	218,555	218,555	218,555
General Account Reserve	598,833	715,929	-	71,560	71,560	71,560
RESERVES & UNAPPROPRIATED	598,833	715,929	-	71,560	71,560	71,560
PARKS UTILITY FEE FUND	\$ 690,336	\$ 1,331,233	\$ 1,031,940	\$ 1,747,160	\$ 1,747,160	\$ 1,747,160

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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Facility renovation projects to keep community gathering places vibrant and accessible	6	5	5	3
Number of community members engaged in planning processes for park planning and development	750	970	1,000	200
Grant funding applications for park and trail projects to meet Tualatin 2030 Vision initiatives	3	3	2	2

Objectives for FY 2024/2025

- Parks system expansion using Park System Development Charges is currently focused on the growing Basalt Creek area. As community members occupy Basalt Creek for residential and employment purposes planning and community engagement will begin for 17 acres of parkland the City recently acquired. Continuation of trail planning, development and construction is included in the park teams work plan.



Atfalati Interactive Play Equipment

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Office Supplies	\$ 879	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Printing & Postage	544	475	2,000	2,000	2,000	2,000
Consultants	-	-	-	250,000	250,000	250,000
MATERIAL & SERVICES	1,423	475	4,000	254,000	254,000	254,000
Land Acquisition	21,550	497,986	2,353,940	-	-	-
Feasibility Studies	167,099	26,285	-	-	-	-
Projects Professional Svc	-	-	50,000	250,000	250,000	250,000
Projects Construction	182,568	784,585	300,000	250,000	250,000	250,000
CAPITAL OUTLAY	371,217	1,308,856	2,703,940	500,000	500,000	500,000
Transfers Out - General Fund	77,050	95,380	74,450	53,170	53,170	53,170
Transfers Out - Building	-	-	40,570	76,760	76,760	76,760
TRANSFERS OUT	77,050	95,380	115,020	129,930	129,930	129,930
Future Years Projects	2,389,878	2,018,741	-	3,653,090	3,653,090	3,653,090
RESERVES & UNAPPROPRIATED	2,389,878	2,018,741	-	3,653,090	3,653,090	3,653,090
PARK DEVELOPMENT FUND	\$ 2,839,568	\$ 3,423,452	\$ 2,822,960	\$ 4,537,020	\$ 4,537,020	\$ 4,537,020

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 April 2023, with the remaining \$10 projected to be sold in 2026.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Projects to improve equity, safety, and accessibility.	N/A	N/A	4	4
Community engagement to inform and connect community members to park projects.	N/A	N/A	4	4
Projects that are environmentally friendly that values and protects natural resources, inhabitants, and the habitat.	N/A	N/A	4	4

Objectives for FY 2024/2025

- Design of the Nyberg Creek trail between 65th Avenue and Interstate 5 with a connection to Sagert Street.
- Community engagement is scheduled to begin on the waterfront access property adjacent to Tualatin Community Park.
- Veterans Plaza is expected to be completed in time for the 2024 West Coast Giant Pumpkin Regatta.
- Field improvements will continue at neighborhood parks.
- Discussions will continue with the school district on future field improvement collaboration.



Atfalati Slide and Tunnel

Account Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
Salaries and Wages-Full Time	\$ -	\$ -	\$ 71,670	\$ 89,675	\$ 89,675	\$ 89,675
Benefits-Employee Benefits	-	-	360	360	360	360
Benefits-FICA	-	-	5,245	6,690	6,690	6,690
Benefits-WC Insurance & Tax	-	-	65	80	80	80
Benefits-Pension	-	-	19,660	24,600	24,600	24,600
Benefits-Insurance	-	-	28,145	20,100	20,100	20,100
Benefits-TriMet Excise Tax	-	-	575	720	720	720
Benefits-Paid Leave OR Tax	-	-	285	360	360	360
PERSONAL SERVICES	-	-	126,005	142,585	142,585	142,585
Office Equipment & Furniture	-	-	3,000	-	-	-
Bank Fees	-	-	3,000	3,000	3,000	3,000
MATERIAL & SERVICES	-	-	6,000	3,000	3,000	3,000
Land Acquisition	-	2,450,578	-	1,000,000	1,000,000	1,000,000
Projects Construction	-	93	-	-	-	-
Fund Projects	-	157,008	5,825,250	9,000,000	9,000,000	9,000,000
CAPITAL OUTLAY	-	2,607,679	5,825,250	10,000,000	10,000,000	10,000,000
Issuance Costs	-	169,743	-	-	-	-
DEBT SERVICE	-	169,743	-	-	-	-
Transfers Out - General Fund	-	-	124,270	280,060	280,060	280,060
TRANSFERS OUT	-	-	124,270	280,060	280,060	280,060
Future Years Projects	-	14,691,223	-	-	-	-
Capital Reserve	-	-	9,784,470	3,483,920	3,483,920	3,483,920
RESERVES & UNAPPROPRIATED	-	14,691,223	9,784,470	3,483,920	3,483,920	3,483,920
PARKS PROJECT FUND	\$ -	\$ 17,468,645	\$ 15,865,995	\$ 13,909,565	\$ 13,909,565	\$ 13,909,565
Full-time Equivalents	-	-	1.00	1.00	1.00	1.00



City of Tualatin

**Adopted
2024/2025 Budget**

Public Safety

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

Police



Summary of Requirements

Public Safety

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 7,648,782	\$ 7,705,903	\$ 8,557,935	\$ 8,811,195	\$ 8,811,195	\$ 8,811,195
Materials & Services	844,230	1,058,463	939,700	1,062,115	1,177,065	1,177,065
Capital Outlay	80,866	151,212	-	-	-	-
Total Requirements	\$ 8,573,878	\$ 8,915,578	\$ 9,497,635	\$ 9,873,310	\$ 9,988,260	\$ 9,988,260

Police Department

The Tualatin Police Department is committed to providing safety and excellence in customer service to the community. This commitment includes proactive crime prevention, community engagement, and swift incident resolution, to ensure the safety of residents, businesses, and visitors. The department views the community as partners, delivering exceptional service with compassion and professionalism while actively seeking feedback. The Police Department operates 24 hours a day, seven days a week.

Key priorities for the Department include focusing on a community-centered policing model, finding innovative approaches to modern law enforcement, providing on-going training opportunities and professional development, creating an inclusive culture internally and externally, and maintaining a high quality of life for all.

Employees in the Patrol Division respond to emergency and non-emergency calls for service and investigate violations of criminal and traffic laws, taking enforcement action when needed. In addition, they conduct proactive police patrols and act as a visible crime deterrent.

The Services Division includes units for Investigations, Traffic, Records, Community Services, and School Resource Officers. The Records Unit is responsible for entry and maintenance of all reports. The Investigations Unit is responsible for major criminal investigations. School Resource Officers handle all school-based police curriculums including Criminal Justice, Bullying, Internet Safety, and drug and alcohol awareness. Officers in the Traffic unit investigate traffic related issues. The Community Service Officer deals with ordinance violations and livability issues.

In fiscal year 23/24, the Police Department focused on transparency to the community by implementing a new database to track use of force, vehicle pursuits, complaints, compliments, and awards. They added a new evaluation program that works directly with the threshold events database to accurately document actions of officers.

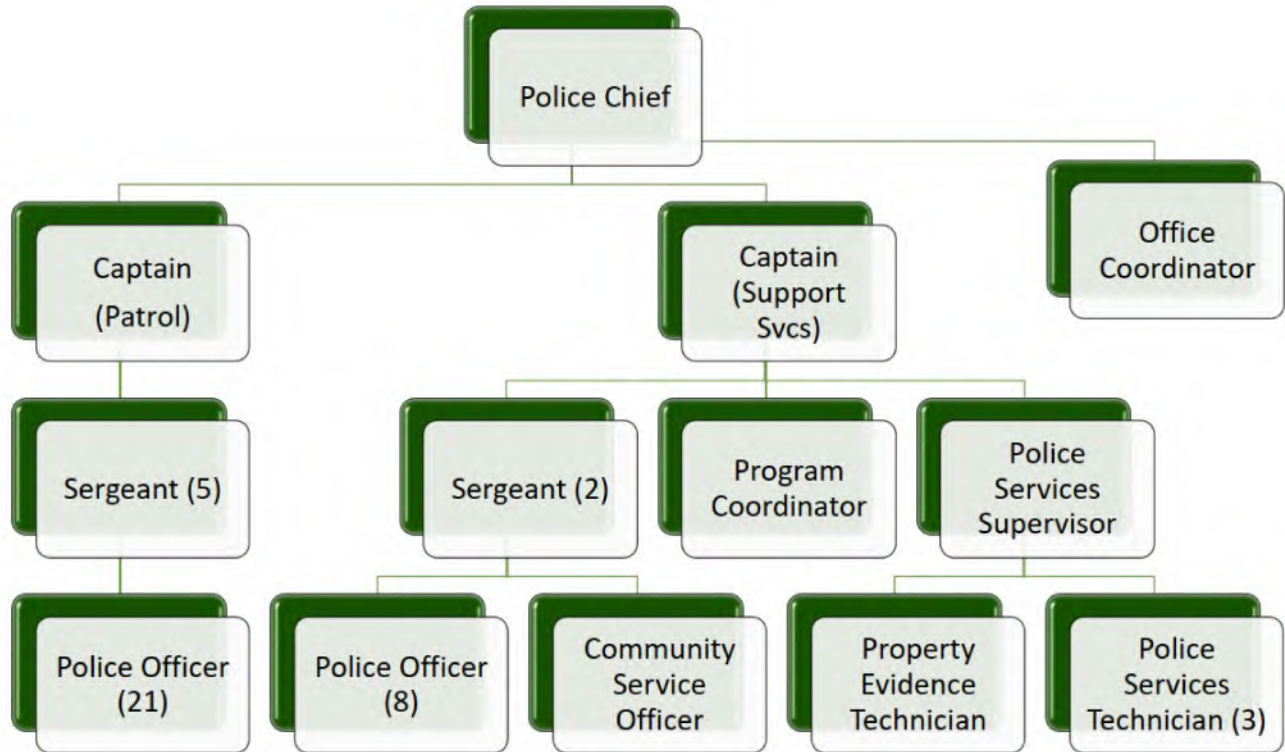
The department staff participated in multiple community events, including Shop with a cop, Police Summer Camp, and the department’s Adopt-a-Family program to help families from Tualatin, in an effort to engage and foster connection and trust.

The Police Department expanded the wellness program by adding resources, programs, and adopting Onyx, a wellness K-9.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Crimes Against Person (calendar year)	267	275	< 200	< 225
Crimes Against Property (calendar year)	2,034	1,553	< 1,800	<1,750
Societal Crimes (calendar year)	395	187	< 350	< 300

Objectives for FY 2024/2025

- Establish an Unmanned Aerial System Drone program.
- Update aging electronic citation software.
- Recruit and retain top-quality officers to fill open positions and vacancies due to turnover and retirements.



FY 2024/2025 Personal Services \$8,811,195



Swearing In Ceremony

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 4,346,711	\$ 4,417,397	\$ 4,895,260	\$ 5,053,050	\$ 5,053,050	\$ 5,053,050
Salaries and Wages-Temporary	3,202	13,820	13,730	14,470	14,470	14,470
Salaries and Wages-Overtime	232,695	236,259	250,000	250,000	250,000	250,000
Benefits-Employee Benefits	30,574	22,534	25,190	26,470	26,470	26,470
Benefits-FICA	353,210	360,216	400,725	412,570	412,570	412,570
Benefits-Pension	1,440,390	1,459,174	1,704,145	1,747,265	1,747,265	1,747,265
Benefits-Insurance	1,053,659	1,022,900	1,124,680	1,164,570	1,164,570	1,164,570
Benefits-Sick Leave Buy Back	7,379	-	-	-	-	-
Benefits-Vacation Buy Back	65,823	31,938	15,000	15,000	15,000	15,000
Benefits-Comp Time Buy Back	241	1,058	-	-	-	-
Benefits-Holiday Buy Back	72,613	88,232	65,000	65,000	65,000	65,000
ORPAT-Fitness Incentive	40,035	40,290	43,095	41,055	41,055	41,055
Benefits-Paid Leave OR Tax	-	9,877	21,110	21,745	21,745	21,745
PORAC-Legal Defense Fund	2,250	2,208	-	-	-	-
PERSONAL SERVICES	7,648,782	7,705,903	8,557,935	8,811,195	8,811,195	8,811,195
Office Supplies	11,524	10,885	12,000	12,000	12,000	12,000
Printing & Postage	3,838	6,392	7,000	7,000	7,000	7,000
Energy Supplies	2,118	4,012	5,000	5,000	5,000	5,000
Evidence & Investigation	5,035	6,994	7,000	7,000	7,000	7,000
Uniforms & Safety Equipment	124,002	132,217	133,500	140,000	140,000	140,000
Medical & Other Testing	913	32,731	7,500	7,500	7,500	7,500
Ammun & Defense Equip	47,315	56,066	55,000	55,000	55,000	55,000
Cell Phones	22,068	22,059	20,000	20,000	20,000	20,000
Network/Online	18,929	20,830	17,400	17,400	17,400	17,400
Office Equipment & Furniture	4,343	4,873	4,500	6,000	6,000	6,000
Computer Equip & Software	3,371	3,060	4,000	4,000	4,000	4,000
Minor Vehicle Equipment	313	5,115	5,000	5,000	5,000	5,000
HEROES Program	4,127	8,119	12,000	12,000	12,000	12,000
Special Investigative Fund	4,754	5,656	6,000	6,000	6,000	6,000
Community Engagement Supplies	4,696	6,986	8,000	10,000	10,000	10,000
Consultants	-	107,460	-	25,000	25,000	25,000
Conferences & Meetings	7,974	10,452	9,000	10,000	10,000	10,000
Membership Dues	4,691	5,004	6,000	7,000	7,000	7,000
Publication, Rpt, Ref Matl	334	281	1,000	1,000	1,000	1,000
Staff Training	51,811	49,279	60,000	75,000	189,950	189,950
Staff/Dept Recognition	2,159	4,366	5,000	5,500	5,500	5,500

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Administrative Expense	3,835	5,921	5,500	5,500	5,500	5,500
Advertising - Recruitment	6,814	6,898	10,000	10,000	10,000	10,000
Contract Services	505,031	532,302	528,050	597,965	597,965	597,965
Inventory Supplies	954	838	1,500	1,500	1,500	1,500
R&M - Equipment	3,281	9,667	9,750	9,750	9,750	9,750
MATERIAL & SERVICES	844,230	1,058,463	939,700	1,062,115	1,177,065	1,177,065
Equipment & Furnishings	80,866	151,212	-	-	-	-
CAPITAL OUTLAY	80,866	151,212	-	-	-	-
POLICE	\$ 8,573,878	\$ 8,915,578	\$ 9,497,635	\$ 9,873,310	\$ 9,988,260	\$ 9,988,260
Full-time Equivalent	46.00	46.00	47.00	47.00	47.00	47.00



City of Tualatin

**Adopted
2024/2025 Budget**

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

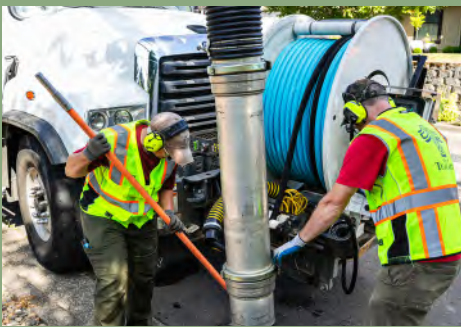


Vehicle Replacement

Water



Sewer

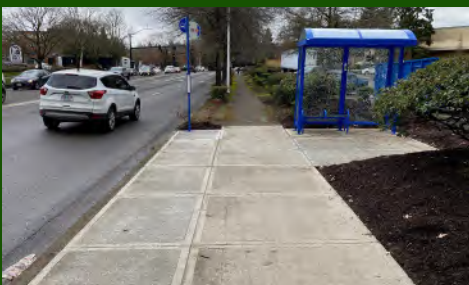


Stormwater

Streets



Transportation Projects



Core Area Parking District

Tualatin City Services Building



Summary of Requirements

Public Works

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 2,870,945	\$ 2,882,717	\$ 3,186,975	\$ 3,234,820	\$ 3,234,820	\$ 3,234,820
Materials & Services	17,270,025	18,987,277	10,749,405	10,083,255	10,105,555	10,105,555
Capital Outlay	9,652,529	9,585,768	19,446,060	10,302,700	12,316,700	12,511,700
Transfers Out	6,708,437	6,756,889	8,000,310	7,933,090	7,933,090	7,933,090
Contingency	-	-	14,225,370	15,965,985	15,696,085	15,696,085
Reserves & Unappropriated	54,998,163	53,384,834	23,878,095	35,422,475	35,192,375	35,192,375
Total Requirements	\$ 91,500,099	\$ 91,597,485	\$ 79,486,215	\$ 82,942,325	\$ 84,478,625	\$ 84,673,625

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 85 years of experience with the City of Tualatin. The crew services and maintains 102 vehicles, over 100 pieces of equipment, 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 (police patrol cars, other motor vehicles, backhoes, and dump trucks), 18 trailers, and over 130 pieces of equipment used by maintenance 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 2024 through March, the Warehouse Technician processed roughly a 1,000 purchases and over 25 surplus transactions through Govdeals.

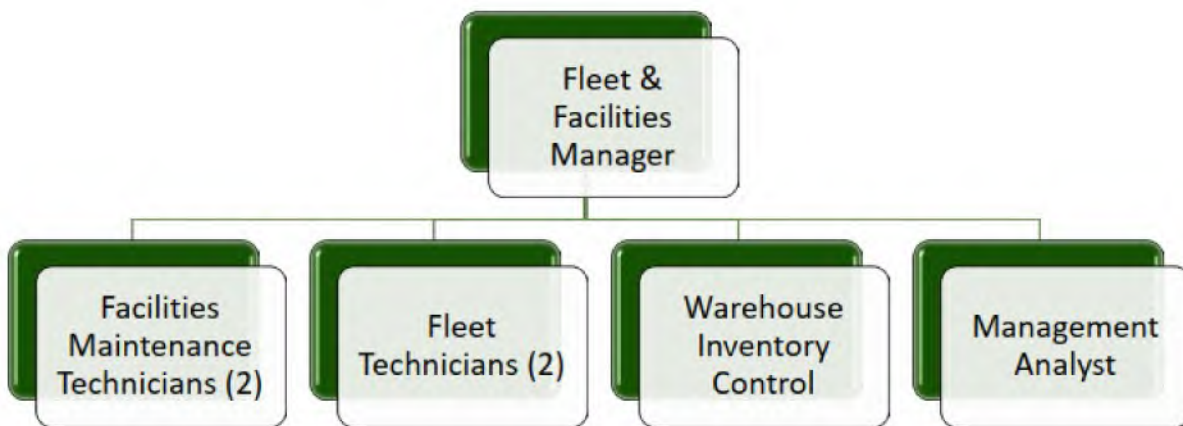
The Maintenance Services Division supports Tualatin’s Emergency Preparedness in partnership with a Management Analyst II and internal subject-matter experts, particularly within the Police Department. Collaboratively, the team develops and updates plans, coordinates with other agencies, and supports the Community Emergency Response Team (CERT).

The Management Analyst partnered with the Division 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 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Customer Satisfaction: Percentage of respondents who rate customer service as "excellent"	98%	N/A	90%	90%
Timeliness: Percentage of maintenance requests that are acknowledged and responded to the same business day	N/A	N/A	N/A	95%
Efficiency: Percentage of routine service/repair requests that are successfully resolved in less than 5 business days	N/A	N/A	N/A	90%
Accuracy/Quality: Percentage of service or repair tasks completed with no defects in workmanship	N/A	N/A	N/A	98%

Objectives for FY 2024/2025

- 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, PD roof renovation, ADA initiatives, parking lot improvements and more.



FY 2024/2025 Personal Services \$943,690



Electrical Component Failure

Public Works

Maintenance Services

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 516,835	\$ 489,823	\$ 549,060	\$ 589,890	\$ 589,890	\$ 589,890
Salaries and Wages-Temporary	16,422	-	-	-	-	-
Salaries and Wages-Overtime	1,836	3,691	2,500	2,500	2,500	2,500
Salaries and Wages-On-Call	467	727	-	-	-	-
Benefits-Employee Benefits	5,919	1,572	2,365	2,535	2,535	2,535
Benefits-FICA	41,505	38,675	41,050	44,295	44,295	44,295
Benefits-Pension	151,659	141,396	156,120	174,420	174,420	174,420
Benefits-Insurance	119,355	111,307	136,520	127,680	127,680	127,680
Benefits-Vacation Buy Back	-	8,343	-	-	-	-
Benefits-Comp Time Buy Back	-	3,662	-	-	-	-
Benefits-Paid Leave OR Tax	-	899	2,210	2,370	2,370	2,370
PERSONAL SERVICES	853,998	800,095	889,825	943,690	943,690	943,690
Office Supplies	146	-	550	300	300	300
Printing & Postage	13	52	100	3,000	3,000	3,000
Inventory Adjustment	3,248	7,808	1,000	1,000	1,000	1,000
Uniforms & Safety Equipment	3,877	4,222	6,550	6,000	6,000	6,000
Safety/Risk Mgmt Program	20,118	11,000	14,500	16,500	16,500	16,500
Cell Phones	2,530	2,006	1,820	1,720	1,720	1,720
Fuel	107,956	151,962	193,500	172,500	172,500	172,500
Small Tools	3,314	12,934	5,800	3,300	3,300	3,300
Office Equipment & Furniture	2,640	-	-	1,200	1,200	1,200
Drop Box Hauling	156	4,003	7,750	8,280	10,580	10,580
Utilities - City Center	63,845	70,475	73,950	82,050	82,050	82,050
Utilities - Operations	38,050	35,721	45,400	41,200	41,200	41,200
Utilities - Police	55,686	60,096	63,960	65,300	65,300	65,300
Utilities - Park & Rec	10,445	12,226	11,500	12,300	12,300	12,300
Utilities - Van Raden Ctr	6,203	7,706	7,700	8,800	8,800	8,800
Utilities - Lafky House	2,542	3,063	4,350	3,600	3,600	3,600
Utilities - Pohl Center	11,407	16,123	16,400	20,150	20,150	20,150
Utilities - Park Building	27,927	34,222	33,300	45,700	45,700	45,700
Utilities - Brown's Ferry	3,728	4,180	4,350	5,200	5,200	5,200
Utilities - Heritage Ctr	4,484	5,750	6,050	8,700	8,700	8,700
Conferences & Meetings	12	21	2,500	4,450	4,450	4,450
Membership Dues	2,833	1,827	2,390	2,500	2,500	2,500
Staff Training	804	2,980	2,500	3,900	3,900	3,900
Staff/Dept Recognition	-	12	-	-	-	-

Public Works

Maintenance Services

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Administrative Expense	317	1,014	350	500	500	500
Advertising - Recruitment	-	3,511	-	-	-	-
Contr R&M - Building	147,667	203,693	148,800	162,600	162,600	162,600
Contr R&M - Systems	-	-	9,000	-	-	-
Contr R&M Non-Routine Project	2,408	27,059	9,900	30,000	30,000	30,000
Contr R&M - Fleet	42,706	35,350	41,000	70,000	70,000	70,000
Building Cleaning	221,362	236,220	257,350	267,400	267,400	267,400
Equipment Rental	-	-	500	500	500	500
Inventory Supplies	40,687	34,097	46,000	41,600	41,600	41,600
R&M - City Center	5,431	8,307	7,000	7,400	7,400	7,400
R&M - Operations	5,090	3,470	2,500	2,650	2,650	2,650
R&M - Police	4,514	4,845	2,600	2,750	2,750	2,750
R&M - Park & Rec	90	660	300	1,000	1,000	1,000
R&M - Van Raden Ctr	173	7	600	650	650	650
R&M - Lafky House	8,622	(138)	300	350	350	350
R&M - Pohl Center	2,001	1,283	2,400	2,540	2,540	2,540
R&M - Park Buildings	3,108	3,335	3,500	10,300	10,300	10,300
R&M - Brown's Ferry	428	2,348	500	1,000	1,000	1,000
R&M - Heritage Ctr	160	136	1,000	500	500	500
R&M - VanRijn House	2,523	466	800	500	500	500
R&M - Vehicles	45,221	28,705	58,000	62,650	62,650	62,650
Vehicle Replacement Expense	20,555	427,375	427,375	427,375	427,375	427,375
R&M - Equipment	10,368	24,940	5,200	8,700	8,700	8,700
MATERIAL & SERVICES	935,395	1,495,072	1,530,895	1,618,615	1,620,915	1,620,915
Equipment & Furnishings	31,929	105,329	10,000	10,000	10,000	10,000
R&M - Major Projects	303,449	-	431,000	892,500	892,500	892,500
CAPITAL OUTLAY	335,378	105,329	441,000	902,500	902,500	902,500
MAINTENANCE SERVICES	\$ 2,124,771	\$ 2,400,496	\$ 2,861,720	\$ 3,464,805	\$ 3,467,105	\$ 3,467,105
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 assets useful life, funds will have been accumulated to purchase the replacement vehicle.



Police Motorcycle

Public Works

Vehicle Replacement Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Small Tools	\$ -	\$ -	\$ -	\$ 11,200	\$ 11,200	\$ 11,200
MATERIAL & SERVICES	-	-	-	11,200	11,200	11,200
Equipment & Furnishings	-	106,040	1,043,500	224,200	224,200	279,200
CAPITAL OUTLAY	-	106,040	1,043,500	224,200	224,200	279,200
Capital Reserve	1,070,738	1,917,995	1,632,745	2,710,950	2,710,950	2,710,950
RESERVES & UNAPPROPRIATED	1,070,738	1,917,995	1,632,745	2,710,950	2,710,950	2,710,950
VEHICLE REPLACEMENT FUND	\$ 1,070,738	\$ 2,024,035	\$ 2,676,245	\$ 2,946,350	\$ 2,946,350	\$ 3,001,350

Summary of Requirements

Utilities-Water

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 882,871	\$ 964,859	\$ 1,029,780	\$ 1,081,990	\$ 1,081,990	\$ 1,081,990
Materials & Services	3,171,708	3,712,733	4,546,355	4,832,515	4,832,515	4,832,515
Capital Outlay	363,383	1,011,981	3,935,560	3,780,000	3,780,000	3,780,000
Transfers Out	2,071,496	2,297,670	3,274,695	3,259,510	3,259,510	3,259,510
Contingency	-	-	1,413,400	1,729,435	1,729,435	1,729,435
Reserves & Unappropriated	11,144,831	12,915,310	6,758,585	12,037,535	12,037,535	12,037,535
Total Requirements	\$ 17,634,289	\$ 20,902,553	\$ 20,958,375	\$ 26,720,985	\$ 26,720,985	\$ 26,720,985

Water Operating Fund

Reflecting on this past year, it is evident that the Water Division has put outstanding effort in delivering exceptional service to our community. Tualatin's network of 115+ miles of pipe, 6 reservoirs containing 14 million gallons of water, an Aquifer Storage & Recovery Well (ASR) containing 100+ million gallons, 3,660 fire hydrants, 3,700 valves, and 7,200 service lines and meters is a lot to take on for our crew of four people that delivers an average of 4.8 million gallons of water a day to our beloved City.

Staff tackled the routine tasks such as water sampling, customer inquiries, inspections, flushing program and testing (to name just a few), with professionalism and efficiency. The not-so-routine events such as after-hour emergencies, mainline or service breaks, or inclement weather events, were equally handled with steadfast resolve.

This was also a big year preparing for the future as monumental projects like the Water Master Plan and the 30-year wholesale water contract with Portland were completed. These two projects could not have been completed without the intricate knowledge and collaboration of those involved. Soon to be completed is the upgrade of the SCADA system, which will provide the City with much needed redundancy and security throughout our entire water distribution system.

In conclusion, this past year has been marked by notable achievements and significant progress across all facets of the 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.

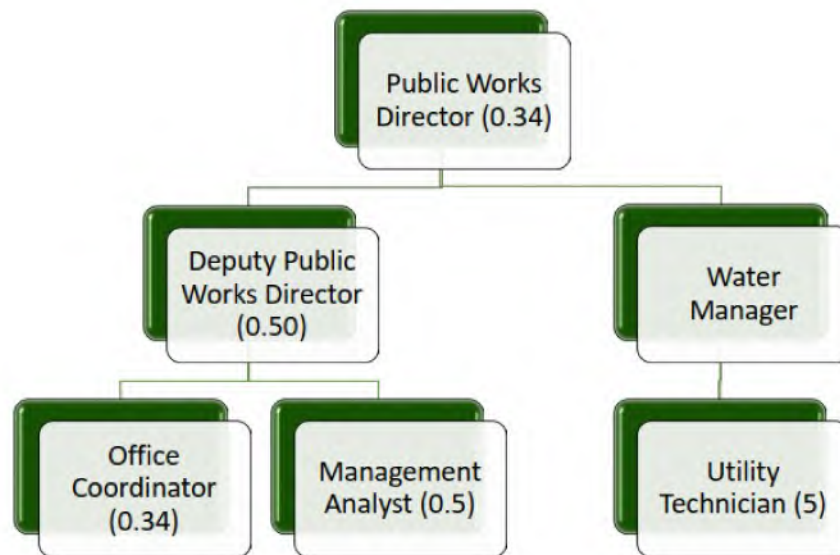
Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Non-revenue water as a percentage of total water use	5.5%	4.6%	< 10.0%	< 10.0%
Number of regulatory violations	0	0	0	0



Testing Water Samples

Objectives for FY 2024/2025

- Finish implementation of the new SCADA system. This robust system will allow us to monitor and control the water system much more efficiently compared to the old, antiquated software.
- Install new on-site generator at Norwood Pump Station. Along with a new Automatic Transfer Switch, this will increase resiliency in B to C-Level pumping in power outage events.
- Continue Unregulated Contaminate Monitoring Rule 5 (UCMR5) testing. This is an Environmental Protection Agency (EPA) program that tests for contaminants that may be regulated in the future. Our sampling today helps ensure safe water for future generations.
- With the new wholesale water contract with Portland set to begin in 2026, we will begin to analyze our operational practices at the ASR and review / update ancillary agreements.
- Continued support with Engineering Division on critical projects such as the new B-level reservoir and pump station, the continued development of the Autumn Sunrise subdivision, and the widening of Tualatin Sherwood Road.
- Complete the design of our Valve Maintenance Program, which will assure reliable operation in times of critical need or emergency situations.
- Continue EPA-mandated Lead Service Line Inventory Program with our consultant 120Water. This will validate and confirm what type of material was used to move water from the water main to customer buildings.
- Continue to pursue a proposed project to install an electricity generating turbine onto a high pressure water line, allowing the City to generate an estimated 275,000 Kwh of clean electricity.



FY 2024/2025 Personal Services \$1,081,990

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 543,363	\$ 586,594	\$ 620,715	\$ 634,300	\$ 634,300	\$ 634,300
Salaries and Wages-Temporary	-	-	-	15,445	15,445	15,445
Salaries and Wages-Overtime	7,615	13,985	12,000	12,000	12,000	12,000
Salaries and Wages-On-Call	4,225	5,595	13,320	14,045	14,045	14,045
Benefits-Employee Benefits	8,533	5,684	5,100	5,305	5,305	5,305
Benefits-FICA	41,547	45,001	48,190	50,335	50,335	50,335
Benefits-WC Insurance & Tax	872	7,189	8,700	8,890	8,890	8,890
Benefits-Pension	135,167	152,385	168,040	171,625	171,625	171,625
Benefits-Insurance	137,824	140,363	145,945	161,915	161,915	161,915
Benefits-TriMet Excise Tax	-	4,795	5,190	5,430	5,430	5,430
Benefits-Vacation Buy Back	3,720	-	-	-	-	-
Benefits-Comp Time Buy Back	742	2,033	-	-	-	-
Benefits-Paid Leave OR Tax	-	1,235	2,580	2,700	2,700	2,700
Benefits-WC Contra	(737)	-	-	-	-	-
PERSONAL SERVICES	882,871	964,859	1,029,780	1,081,990	1,081,990	1,081,990
Office Supplies	79	40	-	-	-	-
Printing & Postage	16,261	15,080	22,000	17,875	17,875	17,875
Water Conservation	599	1,270	3,000	3,000	3,000	3,000
Water Purchases - For Tualatin	2,512,545	2,839,129	3,328,450	3,561,975	3,561,975	3,561,975
Hydrant Meters	-	20,127	15,000	15,000	15,000	15,000
Uniforms & Safety Equipment	1,942	4,174	5,660	5,660	5,660	5,660
Cell Phones	2,303	1,954	2,965	2,495	2,495	2,495
Network/Online	7,694	8,334	12,020	14,840	14,840	14,840
Small Tools	564	5,688	5,400	4,200	4,200	4,200
Office Equipment & Furniture	9	-	500	500	500	500
Computer Equip & Software	7,231	20,248	41,490	41,000	41,000	41,000
Personal Computer/Laptop	85	-	-	-	-	-
TVWD - Jointline	12,614	-	15,000	15,000	15,000	15,000
TVWD - WA CO Lines	-	-	80,000	80,000	80,000	80,000
Special Programs	-	-	40,000	15,000	15,000	15,000
Consultants	73,538	109,965	235,500	197,000	197,000	197,000
Pump Stations - Electricity	64,816	69,374	88,425	100,400	100,400	100,400
Conferences & Meetings	2,371	6,119	8,690	10,950	10,950	10,950
Membership Dues	18,437	33,009	57,095	52,410	52,410	52,410
Publication, Rpt, Ref Matl	-	139	-	-	-	-
Staff Training	10,055	5,662	7,500	7,500	7,500	7,500

Account Description	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Proposed FY 24-25	Approved FY 24-25	Adopted FY 24-25
Administrative Expense	688	832	750	1,000	1,000	1,000
Merchant Discount Fees	114,067	131,879	105,000	165,000	165,000	165,000
Meter Reading	50,157	54,452	52,200	83,000	83,000	83,000
Contr R&M - Systems	174,524	224,371	257,020	276,020	276,020	276,020
Equipment Rental	1,366	-	1,500	1,500	1,500	1,500
Inventory Supplies	18,753	19,519	-	-	-	-
R&M - Systems	9,033	42,442	59,255	59,255	59,255	59,255
R&M - Lines	1,454	9,712	18,000	18,000	18,000	18,000
R&M - Hydrants	2,553	405	5,000	5,000	5,000	5,000
R&M - Reservoir	561	42	2,620	2,620	2,620	2,620
R&M - Pump Stations	-	-	1,235	1,235	1,235	1,235
Vehicle Replacement Expense	63,970	82,910	72,930	72,930	72,930	72,930
R&M - Equipment	3,439	5,857	2,150	2,150	2,150	2,150
MATERIAL & SERVICES	3,171,708	3,712,733	4,546,355	4,832,515	4,832,515	4,832,515
Equipment & Furnishings	107,513	46,200	40,000	-	-	-
Projects Administration	95	-	-	-	-	-
Projects Professional Svc	238,660	85,881	-	-	-	-
Projects Construction	-	334,339	-	-	-	-
Fund Projects	17,115	545,561	3,895,560	3,780,000	3,780,000	3,780,000
CAPITAL OUTLAY	363,383	1,011,981	3,935,560	3,780,000	3,780,000	3,780,000
Transfers Out - General Fund	1,325,850	1,308,370	1,210,420	1,386,730	1,386,730	1,386,730
Transfers Out -Enterprise Bond	620,078	497,474	494,180	448,320	448,320	448,320
TRANSFERS OUT	1,945,928	1,805,844	1,704,600	1,835,050	1,835,050	1,835,050
Contingency	-	-	1,413,400	1,729,435	1,729,435	1,729,435
CONTINGENCY	-	-	1,413,400	1,729,435	1,729,435	1,729,435
Rate Stabilization Reserve	9,632,344	11,518,411	-	-	-	-
Future Years Projects	-	-	6,726,870	11,267,475	11,267,475	11,267,475
RESERVES & UNAPPROPRIATED	9,632,344	11,518,411	6,726,870	11,267,475	11,267,475	11,267,475
WATER OPERATING FUND	\$ 15,996,234	\$ 19,013,828	\$ 19,356,565	\$ 24,526,465	\$ 24,526,465	\$ 24,526,465
Full-time Equivalents	7.68	7.68	7.68	7.68	7.68	7.68

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 2024/2025

- Begin design of a new B-Level Reservoir at the Aquifer Storage and Recovery Site.
- Begin design of a new B-Level to C-Level Pump Station.
- Design and construct a new generator for the C-Level Pump Station.



Testing the chlorine levels in the water system

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Transfers Out - General Fund	\$ 11,070	\$ -	\$ 35,330	\$ 43,120	\$ 43,120	\$ 43,120
Transfers Out - Building	26,250	16,250	42,965	39,440	39,440	39,440
Transfers Out -Water Operating	88,248	475,576	1,491,800	1,341,900	1,341,900	1,341,900
TRANSFERS OUT	125,568	491,826	1,570,095	1,424,460	1,424,460	1,424,460
Future Years Projects	1,512,487	1,396,899	31,715	770,060	770,060	770,060
RESERVES & UNAPPROPRIATED	1,512,487	1,396,899	31,715	770,060	770,060	770,060
WATER DEVELOPMENT FUND	\$ 1,638,055	\$ 1,888,725	\$ 1,601,810	\$ 2,194,520	\$ 2,194,520	\$ 2,194,520

Summary of Requirements

Utilities-Sewer

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 489,686	\$ 538,882	\$ 581,920	\$ 633,690	\$ 633,690	\$ 633,690
Materials & Services	9,587,668	8,937,685	572,875	582,280	582,280	582,280
Capital Outlay	824,840	339,144	3,450,000	1,900,000	2,664,000	2,664,000
Transfers Out	1,398,217	1,262,996	1,095,355	1,134,900	1,134,900	1,134,900
Contingency	-	-	690,035	624,150	738,750	738,750
Reserves & Unappropriated	6,582,710	7,090,653	6,186,390	6,958,635	6,844,035	6,844,035
Total Requirements	\$ 18,883,121	\$ 18,169,360	\$ 12,576,575	\$ 11,833,655	\$ 12,597,655	\$ 12,597,655

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 470,000 feet (~90 miles) of sewer pipes, 6,000+ sewer connections, and 2,300+ manholes. It takes four years to clean and inspect the City’s entire sewer system. 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 sewer infrastructure, eight miles of sewer pipe and ten 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 23/24 highlights include safe, routine maintenance of 25% of the system, as well as the relining of 3,000 feet of aged and deteriorated pipe, which will extend the life of the pipe for 50 additional years.

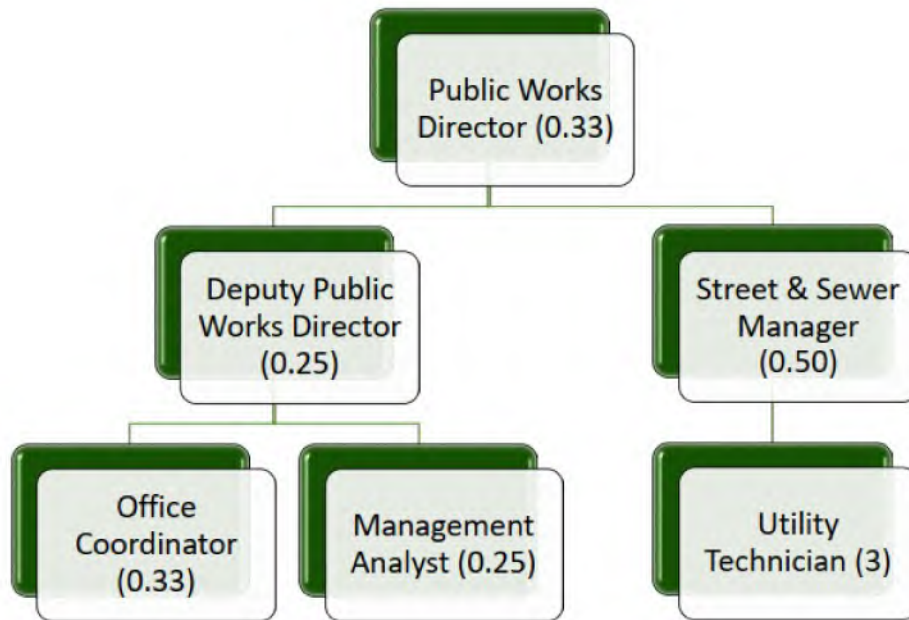
Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Sanitary Sewer Overflows	0	0	0	0
Linear Feet of Sewer Line Cleaned	120,489	122,719	118,044	118,068



Temporary Asphalt Sidewalk Installation

Objectives for FY 2024/2025

- Meet or exceed Clean Water Service (CWS) and Environmental Protection Agency (EPA) performance standards by cleaning over 25% and video-inspecting 15% of the Sanitary Sewer system.
- Clean, inspect, and repair the sanitary system as needed to provide dependable service and to prevent harmful environmental impacts such as sanitary sewer overflows.
- Continue data clean up and enhancement of the NEXGEN Asset Management software to improve the sanitary system operation and maintenance records.
- Continue a 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 manhole deficiencies identified during routine cleaning and inspection.



FY 2024/2025 Personal Services \$633,690

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 285,297	\$ 313,554	\$ 339,715	\$ 361,205	\$ 361,205	\$ 361,205
Salaries and Wages-Temporary	-	-	-	7,715	7,715	7,715
Salaries and Wages-Overtime	2,876	4,684	5,000	5,000	5,000	5,000
Salaries and Wages-On-Call	955	1,445	2,320	3,315	3,315	3,315
Benefits-Employee Benefits	4,838	3,332	3,100	3,220	3,220	3,220
Benefits-FICA	21,480	23,557	25,680	27,880	27,880	27,880
Benefits-WC Insurance & Tax	541	4,620	5,655	6,005	6,005	6,005
Benefits-Pension	72,238	82,621	92,925	99,115	99,115	99,115
Benefits-Insurance	97,332	99,704	103,350	115,695	115,695	115,695
Benefits-TriMet Excise Tax	-	2,540	2,785	3,030	3,030	3,030
Benefits-Sick Leave Buy Back	677	1,419	-	-	-	-
Benefits-Vacation Buy Back	3,720	-	-	-	-	-
Benefits-Comp Time Buy Back	191	751	-	-	-	-
Benefits-Paid Leave OR Tax	-	655	1,390	1,510	1,510	1,510
Benefits-WC Contra	(459)	-	-	-	-	-
PERSONAL SERVICES	489,686	538,882	581,920	633,690	633,690	633,690
Printing & Postage	9,624	8,997	13,200	9,000	9,000	9,000
Uniforms & Safety Equipment	2,491	2,623	2,835	2,800	2,800	2,800
Medical & Other Testing	-	20	-	-	-	-
Cell Phones	126	126	815	675	675	675
Network/Online	2,078	1,441	2,335	2,410	2,410	2,410
Small Tools	1,335	1,660	2,150	2,150	2,150	2,150
Computer Equip & Software	1,495	685	490	500	500	500
Personal Computer/Laptop	2,341	-	-	-	-	-
User Charges - Tigard	10,428	10,836	1,630	14,000	14,000	14,000
User Charges - CWS	7,347,312	7,441,362	-	-	-	-
Special Programs	-	-	40,000	5,000	5,000	5,000
Consultants	85,720	(84,394)	29,000	25,000	25,000	25,000
Conferences & Meetings	1,092	3,037	4,075	6,450	6,450	6,450
Membership Dues	1,733	653	1,585	2,165	2,165	2,165
Staff Training	3,037	837	3,000	1,500	1,500	1,500
Administrative Expense	91	146	900	500	500	500
Merchant Discount Fees	114,067	131,879	107,000	165,000	165,000	165,000
Contr R&M - Systems	106,770	104,007	147,320	147,320	147,320	147,320
Equipment Rental	-	-	500	500	500	500
Inventory Supplies	1,259	453	-	-	-	-

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
R&M - Systems	26,498	81,115	100,000	100,000	100,000	100,000
R&M - Pump Stations	696	-	2,450	2,450	2,450	2,450
Vehicle Replacement Expense	92,470	121,165	111,190	92,460	92,460	92,460
R&M - Equipment	1,270	-	2,400	2,400	2,400	2,400
MATERIAL & SERVICES	7,811,933	7,826,648	572,875	582,280	582,280	582,280
Projects Professional Svc	119,931	-	-	-	-	-
Projects Construction	567,201	194,856	-	-	-	-
Fund Projects	29,503	144,288	3,450,000	1,900,000	2,664,000	2,664,000
CAPITAL OUTLAY	716,635	339,144	3,450,000	1,900,000	2,664,000	2,664,000
Transfers Out - General Fund	1,250,430	1,150,450	953,150	986,650	986,650	986,650
Transfers Out -Enterprise Bond	90,717	90,716	90,720	58,370	58,370	58,370
TRANSFERS OUT	1,341,147	1,241,166	1,043,870	1,045,020	1,045,020	1,045,020
Contingency	-	-	690,035	624,150	738,750	738,750
CONTINGENCY	-	-	690,035	624,150	738,750	738,750
Future Years Projects	2,900,830	3,351,630	2,573,575	2,973,065	2,858,465	2,858,465
RESERVES & UNAPPROPRIATED	2,900,830	3,351,630	2,573,575	2,973,065	2,858,465	2,858,465
SEWER OPERATING FUND	\$ 13,260,231	\$ 13,297,470	\$ 8,912,275	\$ 7,758,205	\$ 8,522,205	\$ 8,522,205
Full-time Equivalent	4.66	4.66	4.66	4.66	4.66	4.66

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 2024/2025

- Upsize the sewer main under Martinazzi Ave from Seminole Trail to north of Sagert St.
- Design the Martinazzi Sewer Phase 3 improvements.



Installing Temporary Asphalt Path after Sewer Lateral Repair

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Sys Dev Chg - CWS	\$ 1,775,735	\$ 1,111,037	\$ -	\$ -	\$ -	\$ -
MATERIAL & SERVICES	1,775,735	1,111,037	-	-	-	-
Fund Projects	108,205	-	-	-	-	-
CAPITAL OUTLAY	108,205	-	-	-	-	-
Transfers Out - General Fund	38,320	5,580	-	1,250	1,250	1,250
Transfers Out - Building	18,750	16,250	51,485	60,630	60,630	60,630
Transfers Out - Sewer	-	-	-	28,000	28,000	28,000
TRANSFERS OUT	57,070	21,830	51,485	89,880	89,880	89,880
Future Years Projects	3,681,880	3,739,023	3,612,815	3,985,570	3,985,570	3,985,570
RESERVES & UNAPPROPRIATED	3,681,880	3,739,023	3,612,815	3,985,570	3,985,570	3,985,570
SEWER DEVELOPMENT FUND	\$ 5,622,890	\$ 4,871,890	\$ 3,664,300	\$ 4,075,450	\$ 4,075,450	\$ 4,075,450

Summary of Requirements**Utilities-Stormwater**

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 1,432,712	\$ 1,575,612	\$ 946,455	\$ 866,555	\$ 886,555	\$ 886,555
Capital Outlay	338,153	367,416	1,310,000	2,050,000	2,800,000	2,800,000
Transfers Out	1,039,115	1,068,227	1,105,360	1,416,275	1,416,275	1,416,275
Contingency	-	-	814,790	619,855	735,355	735,355
Reserves & Unappropriated	7,580,204	8,713,831	5,974,855	8,829,950	8,714,450	8,714,450
Total Requirements	\$ 10,390,184	\$ 11,725,086	\$ 10,151,460	\$ 13,782,635	\$ 14,552,635	\$ 14,552,635

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 23/24 highlights include safe, routine maintenance of the system and the regional storm water debris dewatering facility located at Tualatin City Services, and repair of several storm pipe deficiencies identified by the T.V inspection program. Additionally, several larger rehabilitation and replanting projects in water quality facilities were completed to help address deferred maintenance and keep assets functioning.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Linear Feet of Stormwater Line Cleaned	80,875	80,429	79,558	79,558
Catch Basins Cleaned (sumped & unsumped)	971	1,732	1,550	1,586

Objectives for FY 2024/2025

- Clean and inspect 16% of storm lines (76,032 linear feet) to meet environmental requirements set by Clean Water Services (CWS) and the Environmental Protection Agency (EPA).
- Sweep City streets monthly to reduce the amount of 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 Storm 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 throughout the Indian Meadows greenway.
- Address deferred water quality facility maintenance to prevent flooding, better capture pollution, and reduce replacement costs in the long term. Projects include sediment removal, replanting work, and structural asset repair. Develop a systematic approach to track maintenance activities on water quality facilities.
- Clean, Investigate and possibly repair a section of 36” pipe on Martinazzi Ave near Fred Meyer that has had flooding issues this last winter.
- Develop a process to identify and correct issues in existing water quality manholes to increase efficiency, enhance water quality capability, and aid in protection of local waterways.



Storm System Cleaning

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Printing & Postage	\$ 9,570	\$ 8,944	\$ 13,200	\$ 9,000	\$ 9,000	\$ 9,000
Uniforms & Safety Equipment	580	1,440	1,525	2,800	2,800	2,800
Network/Online	-	-	840	1,210	1,210	1,210
Small Tools	1,252	1,063	1,375	1,375	1,375	1,375
Computer Equip & Software	-	-	490	-	-	-
User Charges - Tigard	16,632	17,062	17,510	18,385	18,385	18,385
User Charge - Lake Oswego	119,145	138,311	74,250	18,500	18,500	18,500
User Charges - CWS	701,394	725,723	-	-	-	-
Special Programs	-	-	-	10,000	10,000	10,000
Consultants	315	1,749	24,000	20,000	20,000	20,000
Utilities - Water	51	5	2,000	2,000	2,000	2,000
Membership Dues	960	338	-	-	-	-
Staff Training	3,010	-	1,400	1,200	1,200	1,200
Administrative Expense	53	314	700	-	-	-
Tualatin River Gauge	4,812	4,956	5,300	5,300	5,300	5,300
Stream Shading	20,409	22,559	24,000	24,000	24,000	24,000
Contr R&M - Systems	318,156	378,454	434,425	451,000	471,000	471,000
Contr R&M - Water Quality	2,600	16,149	83,000	51,000	51,000	51,000
Guardrails & Signs	786	70	5,000	5,000	5,000	5,000
Grounds & Landscaping	140,436	133,542	143,900	149,830	149,830	149,830
Inventory Supplies	175	-	-	-	-	-
R&M - Systems	2,166	4,703	1,560	2,700	2,700	2,700
R&M - Pump Stations	-	-	630	630	630	630
Vehicle Replacement Expense	88,940	120,230	110,250	91,525	91,525	91,525
R&M - Equipment	1,270	-	1,100	1,100	1,100	1,100
MATERIAL & SERVICES	1,432,712	1,575,612	946,455	866,555	886,555	886,555
Projects Professional Svc	246,384	-	-	-	-	-
Projects Construction	73,102	-	-	-	-	-
Fund Projects	8,976	366,137	1,110,000	2,050,000	2,800,000	2,800,000
CAPITAL OUTLAY	328,462	366,137	1,110,000	2,050,000	2,800,000	2,800,000
Transfers Out - General Fund	719,070	696,240	707,050	877,920	877,920	877,920
Transfers Out - Road Operating	67,330	104,710	102,210	83,570	83,570	83,570
Transfers Out - Sewer	173,930	180,100	192,030	210,550	210,550	210,550
Transfers Out -Enterprise Bond	63,175	63,177	63,180	43,775	43,775	43,775
TRANSFERS OUT	1,023,505	1,044,227	1,064,470	1,215,815	1,215,815	1,215,815

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Contingency	-	-	468,140	619,855	735,355	735,355
CONTINGENCY	-	-	468,140	619,855	735,355	735,355
Future Years Projects	7,079,198	8,133,938	5,974,855	8,385,450	8,269,950	8,269,950
RESERVES & UNAPPROPRIATED	7,079,198	8,133,938	5,974,855	8,385,450	8,269,950	8,269,950
STORMWATER OPERATING FUND	\$ 9,863,877	\$ 11,119,914	\$ 9,563,920	\$ 13,137,675	\$ 13,907,675	\$ 13,907,675

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 2024/2025

- Begin design work for stormwater improvements in the Nyberg Creek / Martinazzi Ave area.
- Design and construct stormwater improvements in the Siuslaw Greenway area.



Storm System Repair

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Fund Projects	\$ 9,691	\$ 1,279	\$ 200,000	\$ -	\$ -	\$ -
CAPITAL OUTLAY	9,691	1,279	200,000	-	-	-
Transfers Out - General Fund	4,360	7,750	23,680	8,500	8,500	8,500
Transfers Out - Building	11,250	16,250	17,210	1,960	1,960	1,960
Transfers Out - Stormwater Operating Fund	-	-	-	190,000	190,000	190,000
TRANSFERS OUT	15,610	24,000	40,890	200,460	200,460	200,460
Contingency	-	-	346,650	-	-	-
CONTINGENCY	-	-	346,650	-	-	-
Future Years Projects	501,006	579,893	-	444,500	444,500	444,500
RESERVES & UNAPPROPRIATED	501,006	579,893	-	444,500	444,500	444,500
STORMWATER DEVELOPMENT FUND	\$ 526,307	\$ 605,172	\$ 587,540	\$ 644,960	\$ 644,960	\$ 644,960

Summary of Requirements

Utilities-Streets

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ 644,390	\$ 578,881	\$ 685,450	\$ 575,450	\$ 575,450	\$ 575,450
Materials & Services	2,139,853	3,263,429	3,147,125	2,172,090	2,172,090	2,172,090
Capital Outlay	1,575,263	470,791	5,660,000	1,446,000	1,946,000	2,086,000
Transfers Out	1,841,149	1,874,166	2,245,740	2,122,405	2,122,405	2,122,405
Contingency	-	-	11,095,505	12,992,545	12,492,545	12,492,545
Reserves & Unappropriated	17,821,137	19,195,907	3,325,520	4,885,405	4,885,405	4,885,405
Total Requirements	\$ 24,021,792	\$ 25,383,174	\$ 26,159,340	\$ 24,193,895	\$ 24,193,895	\$ 24,333,895

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 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, pavement overlays, and complete repaving of a portion 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/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 throughout the City. Mowing, trimming, debris clearance, and other tasks ensure safe travel and line of sight for motorists, bikers, and pedestrians.

Highlights from FY 23/24 include 100,000+ feet of crack sealing, 27 curb ramps brought up to Americans with Disabilities Act (ADA) standards, 42,000+ feet of slurry seal, and 5,000 feet of overlay work, as well as sidewalk repair and reverse frontage maintenance.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
Pavement Condition Index (PCI)	84	85	> 70	> 70



Manhole Inspection

Objectives for FY 2024/2025

- Assess, prioritize, and repair sidewalk-tripping hazards by using digital mapping and photos to streamline sidewalk assessment from Blake ST to Norwood RD / East of Boones Ferry.
- Continue pavement maintenance work: slurry seal 50,000, square yards of residential roads and crack seal 100,000 lineal feet of arterial roadways to extend the life of the roadways.
- Continue to install Americans with Disabilities Act (ADA) compliant curb ramps to improve accessibility in coordination with other road projects.
- Continue to refine and apply the equity framework as a project prioritization tool and continue to use the framework to ensure road maintenance dollars are spent in an equitable way.
- Holistically consider project timelines and coordinate road projects with Engineering department to increase efficiency and reduce disruptions in the roadway.
- We have retained CAPS engineering to obtain a third-party assessment of Tualatin’s road system’s pavement condition index (PCI). Having this information will allow the Street/Storm/Sewer Manager to set a more specific PCI goal and further calibrate pavement maintenance efforts.



Road Markings Repair

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Printing & Postage	\$ 9,544	\$ 9,591	\$ 13,500	\$ 9,000	\$ 9,000	\$ 9,000
Road Fees to Tigard	10,049	10,764	11,140	11,475	11,475	11,475
Special Programs	-	-	-	5,000	5,000	5,000
R&M - Streets	1,000,635	1,947,470	1,535,000	550,000	550,000	550,000
Sidewalk/Tree Program	138,898	117,186	150,000	150,000	150,000	150,000
Reverse Frontage Program	154,659	206,131	195,520	213,730	213,730	213,730
MATERIAL & SERVICES	1,313,785	2,291,142	1,905,160	939,205	939,205	939,205
Transfers Out - General Fund	167,880	169,120	177,610	151,440	151,440	151,440
Transfers Out - Road Operating	269,175	246,600	259,990	263,150	263,150	263,150
Transfers Out -Enterprise Bond	6,469	6,469	6,470	-	-	-
TRANSFERS OUT	443,524	422,189	444,070	414,590	414,590	414,590
Contingency	-	-	283,775	203,070	203,070	203,070
CONTINGENCY	-	-	283,775	203,070	203,070	203,070
Road Maintenance Reserve	1,359,979	961,465	1,157,330	2,059,920	2,059,920	2,059,920
RESERVES & UNAPPROPRIATED	1,359,979	961,465	1,157,330	2,059,920	2,059,920	2,059,920
ROAD UTILITY FUND	\$ 3,117,288	\$ 3,674,796	\$ 3,790,335	\$ 3,616,785	\$ 3,616,785	\$ 3,616,785

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 Community Development, Parks Maintenance, County, and State staff and through oversight of hired contractors.

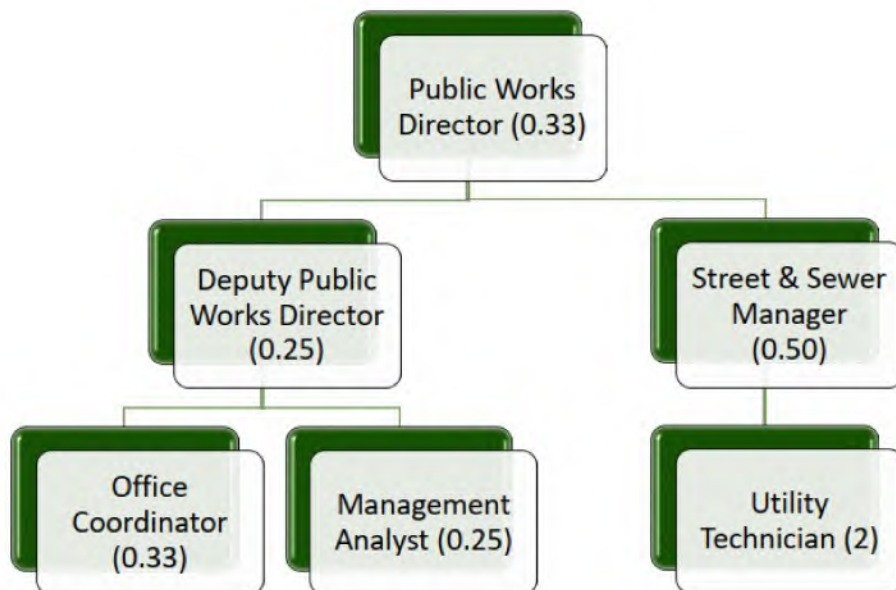
The City's street system consists of 92 miles of streets and 50 traffic signals. The Street/Sewer/Storm Division has one manager and five field staff, two of whom are primarily responsible for work in this fund. A versatile crew, the workload shifts with the seasons and weather conditions, including: 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 23/24 highlights include routine inspection and maintenance, continued conversion to LED streetlights, successful pavement work, continued integration of the Street Saver asset management program, and increased community education and outreach.

Performance Measures	Actual FY 21-22	Actual FY 22-23	Adopted FY 23-24	Adopted FY 24-25
HPS Lights Converted to LED	1,192	397	132	20
Laminated Wood Street Light Poles Replaced	200	295	0	0

Objectives for FY 2024/2025

- Install, repair, and/or replace striping and pavement markings as needed to ensure visibility and safety for pedestrians, cyclists, and motorists.
- Clean and 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. Look at the replacement of aged welcome to Tualatin signs with current population numbers and the new improved city logo.
- 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 work 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.



FY 2024/2025 Personal Services \$575,450

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries and Wages-Full Time	\$ 385,312	\$ 335,553	\$ 405,305	\$ 322,140	\$ 322,140	\$ 322,140
Salaries and Wages-Temporary	-	-	-	16,760	16,760	16,760
Salaries and Wages-Overtime	7,104	11,244	9,000	9,000	9,000	9,000
Salaries and Wages-On-Call	1,113	3,736	2,990	3,630	3,630	3,630
Benefits-Employee Benefits	4,838	3,332	3,100	3,220	3,220	3,220
Benefits-FICA	29,509	26,089	31,070	26,170	26,170	26,170
Benefits-WC Insurance & Tax	587	7,694	9,165	8,555	8,555	8,555
Benefits-Pension	114,016	100,909	118,540	96,095	96,095	96,095
Benefits-Insurance	97,941	84,482	101,260	85,650	85,650	85,650
Benefits-TriMet Excise Tax	-	2,797	3,350	2,825	2,825	2,825
Benefits-Sick Leave Buy Back	677	1,419	-	-	-	-
Benefits-Vacation Buy Back	3,720	-	-	-	-	-
Benefits-Comp Time Buy Back	191	1,010	-	-	-	-
Benefits-Paid Leave OR Tax	-	616	1,670	1,405	1,405	1,405
Benefits-WC Contra	(618)	-	-	-	-	-
PERSONAL SERVICES	644,390	578,881	685,450	575,450	575,450	575,450
Office Supplies	113	34	-	-	-	-
Printing & Postage	568	507	1,400	1,400	1,400	1,400
Street Landscape Material	1,227	1,493	2,260	2,260	2,260	2,260
Uniforms & Safety Equipment	2,257	3,693	3,900	2,800	2,800	2,800
Cell Phones	2,186	2,120	815	675	675	675
Network/Online	1,197	961	1,200	960	960	960
Small Tools	1,161	2,329	3,345	3,345	3,345	3,345
Office Equipment & Furniture	120	-	500	500	500	500
Computer Equip & Software	4,074	262	1,990	3,000	3,000	3,000
Personal Computer/Laptop	-	-	920	750	750	750
Consultants	5,000	-	79,000	25,000	25,000	25,000
Utilities - Signals	35,182	34,362	34,990	39,435	39,435	39,435
Street Lights	297,637	368,760	507,110	507,110	507,110	507,110
Conferences & Meetings	200	3,873	6,725	6,900	6,900	6,900
Membership Dues	1,355	2,017	2,925	2,385	2,385	2,385
Staff Training	56,080	2,226	5,000	4,150	4,150	4,150
Administrative Expense	405	416	650	500	500	500
Grounds & Landscaping	12,070	18,117	15,000	15,000	15,000	15,000
Contr R&M - Road Strip	45,806	51,444	77,000	77,000	77,000	77,000
Street Sweeping	203,873	205,231	207,335	225,000	225,000	225,000

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Emergency Road Clean-up	574	4,891	11,850	11,850	11,850	11,850
Signal Maintenance	38,055	70,431	77,950	97,950	97,950	97,950
Inventory Supplies	13,089	6,522	-	-	-	-
R&M - Guardrails, signs	14,250	15,072	23,200	33,200	33,200	33,200
R&M - Streets	2,499	52,032	53,640	53,640	53,640	53,640
Vehicle Replacement Expense	67,135	106,280	92,810	73,510	73,510	73,510
R&M - Equipment	-	-	1,050	1,050	1,050	1,050
MATERIAL & SERVICES	806,113	953,073	1,212,565	1,189,370	1,189,370	1,189,370
Equipment & Furnishings	32,048	1,116	-	-	-	-
Projects Professional Svc	296,581	125,527	-	-	-	-
Fund Projects	414,246	119,605	800,000	611,000	611,000	751,000
CAPITAL OUTLAY	742,875	246,248	800,000	611,000	611,000	751,000
Transfers Out - General Fund	778,310	728,320	855,700	988,300	988,300	988,300
Transfers Out - Road Utility	460,000	499,990	529,580	514,165	514,165	514,165
Transfers Out -Enterprise Bond	77,775	77,777	77,780	58,370	58,370	58,370
TRANSFERS OUT	1,316,085	1,306,087	1,463,060	1,560,835	1,560,835	1,560,835
Contingency	-	-	571,200	590,500	590,500	590,500
CONTINGENCY	-	-	571,200	590,500	590,500	590,500
Future Years Projects	3,520,513	3,894,205	1,960,335	2,698,400	2,698,400	2,698,400
Footpath/Biketrail Reserve	-	-	21,925	22,735	22,735	22,735
RESERVES & UNAPPROPRIATED	3,520,513	3,894,205	1,982,260	2,721,135	2,721,135	2,721,135
ROAD OPERATING FUND	\$ 7,029,976	\$ 6,978,494	\$ 6,714,535	\$ 7,248,290	\$ 7,248,290	\$ 7,388,290
Full-time Equivalents	4.66	4.66	4.66	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 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 2024/2025

- Prepare a conceptual design to improve traffic in the 65th / Borland / Sagert project area.
- Relocate utilities as needed for the County’s Tualatin-Sherwood Road construction.
- Pave the Martinazzi / Sagert Signal project area.
- Begin design of the Herman Rd (124th to Cipole) project.



Boones Ferry Paving

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Projects Professional Svc	\$ 25,599	\$ -	\$ -	\$ -	\$ -	\$ -
Projects Construction	360,267	4,290	-	-	-	-
Fund Projects	446,522	220,253	4,790,000	700,000	1,200,000	1,200,000
CAPITAL OUTLAY	832,388	224,543	4,790,000	700,000	1,200,000	1,200,000
Transfers Out - General Fund	35,600	84,720	250,060	53,680	53,680	53,680
Transfers Out - Building	18,750	26,250	51,190	50,570	50,570	50,570
TRANSFERS OUT	54,350	110,970	301,250	104,250	104,250	104,250
Contingency	-	-	10,224,720	12,165,790	11,665,790	11,665,790
CONTINGENCY	-	-	10,224,720	12,165,790	11,665,790	11,665,790
Future Years Projects	12,707,877	14,071,347	-	-	-	-
RESERVES & UNAPPROPRIATED	12,707,877	14,071,347	-	-	-	-
TRANSPORTATION DEVELOPMENT TAX FUND	\$ 13,594,615	\$ 14,406,860	\$ 15,315,970	\$ 12,970,040	\$ 12,970,040	\$ 12,970,040

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.



Boones Ferry Road Transportation Project

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Consultants	\$ 700	\$ 700	\$ 700	\$ -	\$ -	\$ -
Bank Fees	1,989	2,046	5,000	-	-	-
MATERIAL & SERVICES	2,689	2,746	5,700	-	-	-
Projects Professional Svc	2,556,493	783,423	406,000	-	-	-
Projects Construction	3,126,152	5,918,273	-	-	-	-
Fund Projects	288,470	-	2,900,000	-	-	-
CAPITAL OUTLAY	5,971,115	6,701,696	3,306,000	-	-	-
Transfers Out - General Fund	214,420	253,830	279,160	-	-	-
Transfers Out - Road Operating	107,700	-	-	-	-	-
Transfers Out -Water Operating	24,230	-	-	-	-	-
Transfers Out - Sewer	12,110	-	-	-	-	-
TRANSFERS OUT	358,460	253,830	279,160	-	-	-
Contingency	-	-	211,640	-	-	-
CONTINGENCY	-	-	211,640	-	-	-
Future Years Projects	10,228,244	3,450,208	-	-	-	-
RESERVES & UNAPPROPRIATED	10,228,244	3,450,208	-	-	-	-
TRANSPORTATION PROJECT FUND	\$ 16,560,508	\$ 10,408,480	\$ 3,802,500	\$ -	\$ -	\$ -

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 2023/2024 include maintaining the parking lots, conducting parking capacity surveys, and beginning the design for ADA improvements for the Blue Lot.

Objectives for FY 2024/2025

- Complete ADA improvements for the Blue Lot.
- Crack Seal the Blue Lot.
- White Lot tree removal, stump grind and replacement.
- White Lot ADA sidewalk repairs.
- Survey lots biannually for usage, condition, and ADA requirements.



Core Area Parking District Parking Lot

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Printing & Postage	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
Botanical & Chem Supplies	-	-	1,000	1,100	1,100	1,100
Consultants	-	-	1,000	1,100	1,100	1,100
Utilities - Parking Lots	12,592	11,280	13,000	13,800	13,800	13,800
Administrative Expense	134	177	300	300	300	300
Guardrails & Signs	-	-	400	400	400	400
Street/Parking Lot Lights	-	-	500	600	600	600
Grounds & Landscaping	2,769	4,127	4,000	11,365	11,365	11,365
Parking Lot Striping	(1,270)	-	4,200	4,300	4,300	4,300
Parking Lot Sweeping	3,940	3,630	2,400	2,550	2,550	2,550
R&M - Parking Lots	1,617	-	2,500	7,900	7,900	7,900
R&M - Equipment	173	-	-	-	-	-
MATERIAL & SERVICES	19,955	19,214	29,400	43,515	43,515	43,515
Fund Projects	-	-	70,000	135,000	135,000	135,000
CAPITAL OUTLAY	-	-	70,000	135,000	135,000	135,000
Transfers Out - General Fund	27,190	34,920	37,360	42,730	42,730	42,730
TRANSFERS OUT	27,190	34,920	37,360	42,730	42,730	42,730
Contingency	-	-	15,810	33,185	33,185	33,185
CONTINGENCY	-	-	15,810	33,185	33,185	33,185
General Account Reserve	232,768	268,890	140,430	58,850	58,850	58,850
Future Years Projects	-	-	45,500	45,500	45,500	45,500
RESERVES & UNAPPROPRIATED	232,768	268,890	185,930	104,350	104,350	104,350
CORE AREA PARKING DISTRICT FUND	\$ 279,913	\$ 323,024	\$ 338,500	\$ 358,780	\$ 358,780	\$ 358,780

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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Projects Administration	\$ 2,994	\$ -	\$ -	\$ -	\$ -	\$ -
Projects Professional Svc	22,266	118,790	-	-	-	-
Projects Construction	218,609	335,423	-	-	-	-
Fund Projects	528	29,158	300,000	-	-	-
CAPITAL OUTLAY	244,397	483,371	300,000	-	-	-
Future Years Projects	570,299	100,930	-	-	-	-
RESERVES & UNAPPROPRIATED	570,299	100,930	-	-	-	-
TUALATIN CITY SERVICES BUILDING FUND	\$ 814,696	\$ 584,301	\$ 300,000	\$ -	\$ -	\$ -

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 FY2023-2024 is \$0.86 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.

Summary of Requirements

Debt Service

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Materials & Services	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495
Debt Service	3,974,940	4,073,840	5,713,305	5,733,305	5,733,305	5,733,305
Reserves & Unappropriated	738,943	659,661	430,430	330,415	330,415	330,415
Total Requirements	\$ 4,714,378	\$ 4,733,996	\$ 6,144,230	\$ 6,064,215	\$ 6,064,215	\$ 6,064,215

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 are 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.



Boones Ferry Road Improvement

Debt Service

General Obligation Bond Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Principal - 18 Transportation Bonds	\$ 2,050,000	\$ 2,245,000	\$ 2,440,000	\$ 2,645,000	\$ 2,645,000	\$ 2,645,000
Principal - 23 Parks Bond	-	-	710,000	905,000	905,000	905,000
Interest - 18 Transportation Bonds	934,000	835,500	723,250	602,250	602,250	602,250
Interest - 23 Parks Bond	-	-	850,000	714,500	714,500	714,500
DEBT SERVICE	2,984,000	3,080,500	4,723,250	4,866,750	4,866,750	4,866,750
General Account Reserve	181,190	216,130	100,000	100,000	100,000	100,000
RESERVES & UNAPPROPRIATED	181,190	216,130	100,000	100,000	100,000	100,000
GENERAL OBLIGATION BOND FUND	\$ 3,165,190	\$ 3,296,630	\$ 4,823,250	\$ 4,966,750	\$ 4,966,750	\$ 4,966,750

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.



Aquifer Storage and Recovery (ASR) site

Debt Service

Enterprise Bond Fund

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Bond Registration & Exp	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495	\$ 495
MATERIAL & SERVICES	495	495	495	495	495	495
Principal - 05 Water Bonds	430,000	450,000	465,000	490,000	490,000	490,000
Principal Warehouse	119,098	122,748	126,455	-	-	-
Principal - Tualatin City Services Building	274,648	279,537	284,515	289,580	289,580	289,580
Interest - 05 Water Bonds	79,950	62,350	44,050	24,950	24,950	24,950
Interest - Warehouse Finance	10,291	6,640	2,945	-	-	-
Interest - Tualatin City Services Building	76,953	72,065	67,090	62,025	62,025	62,025
DEBT SERVICE	990,940	993,340	990,055	866,555	866,555	866,555
Bond Indenture Reserve	557,753	443,531	330,430	230,415	230,415	230,415
RESERVES & UNAPPROPRIATED	557,753	443,531	330,430	230,415	230,415	230,415
ENTERPRISE BOND FUND	\$ 1,549,188	\$ 1,437,366	\$ 1,320,980	\$ 1,097,465	\$ 1,097,465	\$ 1,097,465

Fiscal Year	General Obligation Bonds			Revenue Supported Bonds			Full Faith and Credit Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	3,550,000	1,316,750	4,866,750	490,000	24,950	514,950	289,577	62,025	351,602
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>26,335,000</u>	<u>10,119,500</u>	<u>36,454,500</u>	<u>995,000</u>	<u>32,525</u>	<u>1,027,525</u>	<u>3,484,531</u>	<u>383,084</u>	<u>3,867,615</u>

Governmental Activities						
Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita	
2023	\$ 33,472,970	\$ (211,800)	\$ 33,261,170	0.35%	1,192	
2022	18,739,057	(178,312)	18,560,745	0.23%	665	
2021	21,135,864	(142,465)	20,993,399	0.27%	752	
2020	23,337,672	(164,838)	23,172,834	0.32%	852	
2019	25,379,480	(124,465)	25,255,015	0.37%	931	
2018	4,480,000	(63,195)	4,416,805	0.07%	164	
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	(104,996)	6,575,004	0.14%	247	
2014	7,355,000	(95,209)	7,259,791	0.17%	270	

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	\$ 37,366,223	100.0000%	\$ 37,366,223
Clackamas County	105,100,000	0.8776% *	922,358
Clackamas County District 3J (West Linn/Wilsonville)	488,595,822	1.0894%	5,322,763
Clackamas County School District 7J (Lake Oswego)	382,387,657	1.5263%	5,836,383
Clackamas County ESD	19,855,267	0.4355%	86,470
Clackamas Community College	127,080,045	0.9975%	1,267,623
Clackamas Soil & Water Conservation	5,416,000	0.8776%	47,531
Metro	822,713,920	2.1777%	17,916,241
Northwest Regional ESD	13,670,000	4.7983%	655,928
Portland Community College	669,475,000	2.4895%	16,666,580
Washington County	163,168,758	5.6818%	9,270,922
Rivergrove Water District 14J	3,319,891	0.1807%	5,999
Tualatin Valley Fire and Rescue District	55,780,000	6.8122%	3,799,845
Washington County School District 23J (Tigard-Tualatin)	298,969,280	30.9569%	92,551,621
Washington County School District 88J (Sherwood)	292,793,434	14.5692%	42,657,661
Subtotal overlapping debt			197,007,925
Direct and overlapping debt			<u>\$ 234,374,148</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.

Executive Summary

Tualatin Capital Improvement Plan FY 2024/25 – FY 2028/29

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 2025-2029 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 2024/2025 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.

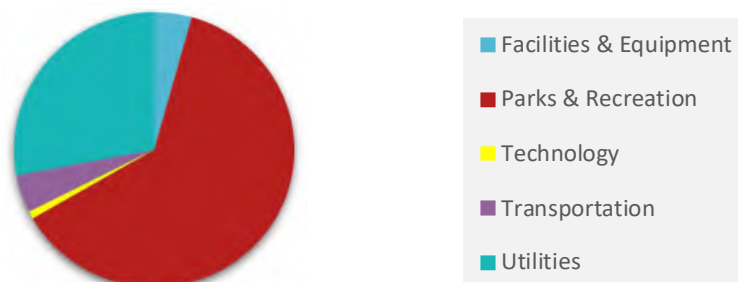
The overall goal of the CIP Review Team is to develop CIP recommendations that:

- 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

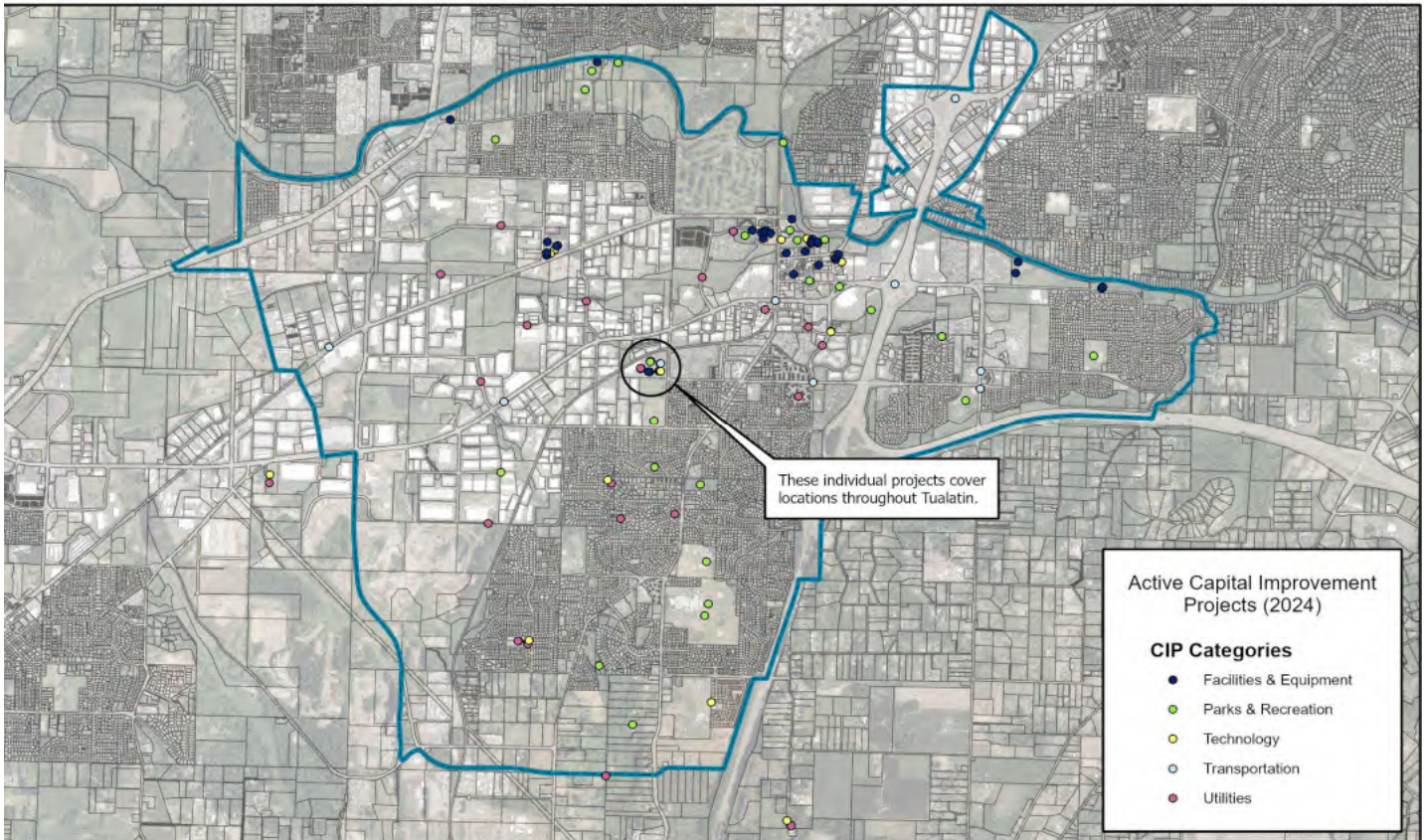
Summary lists of projects by category and by funding source are provided for quick reference. Projects in this five-year CIP total nearly \$179 million. Just over \$49 million of the funded projects are utility projects and \$8 million in transportation projects have been identified. \$112.5 million 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 \$277 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 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Grand Total
Facilities & Equipment	1,311,700	1,521,833	2,112,693	2,100,615	446,000	7,492,840
Parks & Recreation	11,868,319	22,500,325	32,515,895	24,732,700	20,897,000	112,514,239
Technology	78,000	530,000	735,000	35,000	185,000	1,563,000
Transportation	1,550,000	3,250,000	2,950,000	150,000	150,000	8,050,000
Utilities	10,700,000	10,965,000	8,900,000	7,195,000	11,417,000	49,177,000
Grand Total	25,508,019	38,767,158	47,213,588	34,213,315	33,095,000	178,797,079



Fund Title	Project Name	FY24/25
General Fund: Information Services	Office 365 and File Migration to SharePoint Online	\$ 78,000
General Fund: Library	Community Room Furnishing	\$ 25,000
General Fund: Maintenance Services	Police - Roof Replacement	\$ 475,000
General Fund: Maintenance Services	Police - Fire Panel Replacement	\$ 17,000
General Fund: Maintenance Services	Police - Public Parking Lot Tree and Pavement	\$ 12,500
General Fund: Maintenance Services	Police - Evidence Room Heat System	\$ 25,000
General Fund: Maintenance Services	Library/City Offices - HVAC Replacement	\$ 76,000
General Fund: Maintenance Services	Operations Building - HVAC Replacement	\$ 18,000
General Fund: Maintenance Services	Mobile Response Trailer	\$ 10,000
General Fund: Maintenance Services	Heritage Center - Carpet Replacement & Painting	\$ 23,000
General Fund: Maintenance Services	Jurgens House Demo	\$ 100,000
General Fund: Maintenance Services	Police Station HVAC Replacement	\$ 36,000
General Fund: Maintenance Services	Brown's Ferry Park - Sewer Line Repairs/Concrete Panel Replacement	\$ 13,000
General Fund: Maintenance Services	Pohl Center - Interior Painting	\$ 20,000
General Fund: Maintenance Services	Pohl Center - Coffee Bar Replacement	\$ 12,000
General Fund: Maintenance Services	Maintenance Services Building - Brick Wash Seal Coat	\$ 15,000
General Fund: Maintenance Services	Police Interior Renovation	\$ 50,000
Total General Fund		\$ 1,005,500
Parks Utility Fee	Prepare future projects	\$ 127,500
Parks Utility Fee	System Signs Project	\$ 54,245
Parks Utility Fee	Little Woodrose	\$ 297,500
Parks Utility Fee	Ki-a-Kuts Bridge	\$ 276,250
Parks Utility Fee	Victoria Woods Stair Renovation	\$ 146,970
Parks Utility Fee	P&R Office - ADA Access to Building	\$ 68,000
Parks Utility Fee	Hwy 99 Boat Ramp	\$ 110,500
Parks Utility Fee	Facility Building Study	\$ 80,750
Parks Utility Fee	TCP Main Shelter	\$ 187,000
Total Parks Utility Fee Fund		\$ 1,348,715
Park Development	Basalt Creek Park Land Acquisition and Site Planning	\$ 250,000
Park Development	Tualatin River Greenway Trail Extension	\$ 250,000
Total Park Development Fund		\$ 500,000
American Rescue Plan Act	Stoneridge Park Renovation	\$ 2,595,000
American Rescue Plan Act	Trail adjacent to Affordable Housing Development	\$ 250,000
American Rescue Plan Act	ADA Improvements/Library Lighting	\$ 1,217,170
Total American Rescue Plan Act Fund		\$ 4,062,170
Water Operating	C-Level Pump Station	\$ 400,000
Water Operating	B-Level Reservoir - 72% SDC Eligible	\$ 1,125,000
Water Operating	Basalt Creek Pipeline from Boones to Grahams - 18% SDC Eligible	\$ 55,000
Water Operating	Pump Station Generator - 72% SDC Eligible	\$ 100,000
Water Operating	SCADA System Improvements	\$ 2,100,000
Total Water Operating Fund		\$ 3,780,000
Sewer Operating	Martinazzi Sanitary Sewer Upsizing (Priority III - 100% CWS Eligible)	\$ 1,700,000
Sewer Operating	Sewer Pipe Rehab Program	\$ 264,000
Sewer Operating	Martinazzi N. Priority II Project (96% CWS)	\$ 700,000
Total Sewer Operating Fund		\$ 2,664,000
Stormwater Operating	Nyberg Creek Stormwater Improvements	\$ 1,000,000
Stormwater Operating	Storm System Repair	\$ 100,000
Stormwater Operating	WQ Facility Retrofit Program	\$ 300,000
Stormwater Operating	Siuslaw Stormwater Quality Retrofit & 99th/Coquille	\$ 1,400,000
Total Stormwater Operating Fund		\$ 2,800,000

Capital Improvement Plan

Projects Included in 2024/2025 Budget

Fund Title	Project Name	FY24/25
Road Operating	Neighborhood Solutions/Pedestrian Friendly Program (NTSP)	\$ 290,000
Road Operating	Sagert St/Stoneridge (Las Casitas) Pedestrian Safety Enhancements Project	\$ 261,000
Road Operating	Transportation System Plan	\$ 200,000
Total Road Operating Fund		\$ 751,000
Transportation Development Tax	Tualatin-Sherwood Rd Utility Relocate, Washington County Widening Project	\$ 500,000
Transportation Development Tax	Martinazzi/Sagert Signal	\$ 100,000
Transportation Development Tax	65th/Borland to Sagert	\$ 500,000
Transportation Development Tax	Herman Rd: 124th to Cipole Conceptual Design	\$ 100,000
Total Transportation Development Tax Fund		\$ 1,200,000
Parks Project	Nyberg Creek Trail/Wetlands	\$ 3,500,000
Parks Project	New River Access Design	\$ 500,000
Parks Project	Park Athletic Fields	\$ 750,000
Parks Project	Veteran's Plaza	\$ 3,750,000
Parks Project	Riverfront Property	\$ 1,000,000
Parks Project	School Athletic Fields	\$ 500,000
Total Parks Project Fund		\$ 10,000,000
Core Area Parking	Blue Lot - ADA improvements	\$ 135,000
Total Core Area Parking Fund		\$ 135,000
Vehicle Replacement	Organization-Wide Vehicle Replacements	\$ 279,200
Total Vehicle Replacement Fund		\$ 279,200

Project Summary By Category

Facilities & Equipment	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Brown's Ferry Park Sewer line repairs / replacement of colored concrete panel	13,000				
Core Area Parking: Blue Lot - ADA Construction	135,000				
Jergens House Demolition	100,000				
Juanita Pohl Center Coffee bar replacement with new cabinets and countertop	12,000				
Juanita Pohl Center Interior Painting	20,000				
Library & City Offices HVAC Unit Replacement	76,000	42,000			
Library Furnishing Replacement	25,000	47,000		65,000	
Library Light Control	35,000				
Maintenance Services Building Brickwash Seal Coat	15,000				
Operations Building A HVAC Unit Replacement	18,000	20,000			
Police Public Parking Lot- Tree and Pavement Maintenance	12,500				
Police Station Evidence Room Heat System (mini-split)	25,000				
Police Station HVAC Unit Replacement	36,000	42,000			
Police Station Interior Update	50,000				
Police Station New Fire Panel Replacement	17,000				
Police Station Roof	475,000				
Tualatin Heritage Center Carpet Replacement and Painting	23,000				
Brown's Ferry C. Center HVAC Unit Replacement		12,000	12,000		
Browns Ferry Community Center buildings -Repair & Paint		13,500			
Core Area Parking: White Lot Slurry Seal		34,000			
Library Teen Room Light Sculpture		25,000			
Parks & Rec. Admin. Building ADA Improvements		325,000			
Parks & Rec. Admin. Building Roof Replacement		68,000			
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 Re-roof			75,000		
Core Area Parking: Green Lot Slurry Seal			14,000		
Core Area Parking: Yellow Lot Slurry Seal			14,000		
Juanita Pohl Center Parking Lot Repair			100,000	400,000	
Operations Covered Parking Structure for Trucks			175,000	600,000	
Tualatin City Services - Fuel Tank Relocation and Site Upgrades			1,300,000		
Browns Ferry Community Center & Garage ADA Remodel				245,000	
Browns Ferry Park Barn Structural Upgrade				265,000	
Vehicles	224,200	477,333	422,693	525,615	446,000
Facilities & Equipment Total	1,311,700	1,521,833	2,112,693	2,100,615	446,000

Project Summary By Category

Parks & Recreation	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Greenway & Path Expansion	2,668,000	2,668,000	2,668,000	2,668,000	
Ice Age Tonquin Trail #E37	144,700	144,700			
Ki-a-Kuts Bridge Repair	250,000				
Little Woodrose Natural Area	1,225,619				
Nyberg Creek Greenway Trail	2,000,000	2,000,000			
Riverfront Access	1,000,000	3,000,000	4,000,000		
Stoneridge Park Renovation	3,000,000				
Veterans Plaza	500,000	3,500,000			
Tualatin Community Park Expansion	1,000,000	3,000,000			
Victoria Woods Natural Area	80,000				
Atfalati Park Renovation & Improvements #P8		7,094,925			
High School Field #E30		700,000			
Integrated Pest Management Plan #P15		165,000			
Jurgens Park Expansion		227,700	4,550,895		
Basalt Creek Park #P3			17,948,000		
Lafky Park Renovation & Improvement #E4			349,000		
School City Facility Partnership			3,000,000	3,000,000	
Jurgens Park Renovation & Improvements #E3				7,328,675	
New Parks				4,925,000	
Sweek Pond Natural Area				1,261,784	
Tualatin Commons Park				65,470	
Tualatin River Greenway Development				5,483,771	
Tualatin Community Park Renovation & Improvements					20,897,000
Parks & Recreation Total	11,868,319	22,500,325	32,515,895	26,732,700	20,897,000

Project Summary By Category

Technology	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Upgrade to Office365 G3 Suite	78,000				
Badge Access Expansion		200,000	700,000		
Cloud Migration		200,000			
Library Patron Computer Replacement		30,000			
VMware renewal		30,000			
VX Rail		35,000	35,000	35,000	35,000
Police MDT (Laptop) Replacement					150,000
Technology Total	78,000	530,000	735,000	35,000	185,000

Transportation	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
65th Ave / Borland Rd / Sagert St Intersection Improvements	500,000	2,000,000			
Herman Rd: 124th to Cipole Rd Improvements	100,000	800,000	2,500,000		
Neighborhood Solutions / Ped-friendly	150,000	150,000	150,000	150,000	150,000
Martinazzi / Sagert Signal	100,000				
Transportation System Plan	200,000				
Tualatin-Sherwood Rd Utility Relocation	500,000				
Interchange Area Management Plan		100,000	100,000		
Tualatin-Sherwood Rd / Railroad / Boones Ferry Rd Grade Separation Feasibility Study		200,000	200,000		
Transportation Total	1,550,000	3,250,000	2,950,000	150,000	150,000

Utilities	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Sewer					
Martinazzi Sanitary Sewer Upsizing (Priorities II, III, IV, and V)	1,970,000	1,615,000	1,905,000	860,000	
Sewer Pipe Rehab Program	200,000	200,000	200,000	200,000	200,000
Tualatin-Sherwood Rd (TSR)/Teton Trunk Upsizing			245,000	1,781,000	1,024,000
Tualatin Reservoir Trunk Upsizing				505,000	3,646,000
Cipole/Bluff Trunk Upsizing					400,000
Sewer Total	2,170,000	1,815,000	2,350,000	3,346,000	5,267,000
Utilities cont'd on next page					

Project Summary By Category

Utilities, Cont'd	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Storm					
Nyberg Creek Stormwater Improvements Phase 1 & 2	1,000,000	2,000,000	2,000,000		
Siuslaw Stormwater Quality Retrofit & 99th/Coquille	650,000				
Storm pipe replacement placeholder	100,000	100,000	100,000	100,000	100,000
WQ Facility & Structure Replacement Placeholder	300,000	300,000	300,000	300,000	300,000
Sweek Drive/Emery Zidell Pond B		250,000			
Storm Total	2,050,000	2,650,000	2,400,000	400,000	400,000
Water					
B Reservoir Level at ASR (#601)	3,125,000	3,125,000			
Basalt Creek Pipeline from Boones to Grahams	55,000		1,250,000	1,250,000	
B to C Level Pump Station at ASR Site (#603)	1,000,000	1,000,000			
C Level Pump Station Generator	200,000				
SCADA System Improvements (#611)	2,100,000				
A-1 Reservoir Upgrades (#613)		925,000	1,175,000		
Emergency Supply Improvements Placeholder (#604)		1,000,000	1,000,000		
Seismic Upgrades at B-2, C-1, & C-2 Reservoirs (#605)		225,000	225,000		
Miscellaneous Physical Site & Cyber Security Upgrades (#610)		225,000	250,000		
90th Ave (A Level) (#404)					100,000
ASR Well Rehabilitation (#612)				300,000	
A-2 Reservoir upgrades (#614)				100,000	1,900,000
Leveton (A Level - #405)				549,000	
Manhasset Dr (A Level) (#402)				250,000	1,000,000
Blake Street – Railroad to 115th (#401)			250,000	1,000,000	
Upgrade Martinazzi Pump Station (#606)					2,750,000
Water Total	6,480,000	6,500,000	4,150,000	3,449,000	5,750,000
Utilities Total	10,700,000	10,965,000	8,900,000	7,195,000	11,417,000

Project Summary By Category

Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Grand Total
American Rescue Plan	3,035,000	-	-	-	-	3,035,000
Core Area Parking	135,000	34,000	28,000	-	-	197,000
General Fund	995,500	9,028,125	7,296,895	15,684,230	21,082,000	54,086,750
Leveton Tax Increment	-	-	-	-	-	-
Park Development (SDC)	2,812,700	2,812,700	20,616,000	2,668,000	-	28,909,400
Park Utility Fee	1,555,619	700,000	-	65,470	-	2,321,089
Park Project Fund	4,500,000	11,500,000	7,000,000	7,925,000	-	30,925,000
Road Operating/Gas Tax	350,000	150,000	150,000	150,000	150,000	950,000
Sewer	200,000	200,000	200,000	200,000	200,000	1,000,000
Sewer SDC	38,800	-	51,450	379,060	251,470	720,780
Stormwater	1,710,500	2,270,000	2,020,000	400,000	400,000	6,800,500
Stormwater SDC	339,500	380,000	380,000	-	-	1,099,500
Transportation Dev. Tax	1,200,000	3,100,000	2,800,000	-	-	7,100,000
Vehicle Replacement Fund	224,200	477,333	422,693	525,615	446,000	2,095,840
Water	3,518,100	3,642,500	3,403,000	2,828,180	4,715,000	18,106,780
Water SDC	2,961,000	2,857,500	747,000	620,820	1,035,000	8,222,220
Outside Funded (Grants, County Projects, etc.)	1,931,200	1,625,000	2,098,550	2,766,940	4,815,530	13,227,220
Grand Total	25,508,019	38,767,158	47,213,588	34,213,315	33,095,000	178,797,079

Project Summary By Funding Source

General Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Brown's Ferry Park Sewer line repairs and replacement of one colored concrete panel	13,000				
Jergens House Demolition	100,000				
Juanita Pohl Center coffee bar replacement with new cabinets and countertop	12,000				
Juanita Pohl Center Interior Painting	20,000				
Library & City Offices HVAC Unit Replacement	76,000	42,000			
Library Furnishing Replacement	25,000	47,000		65,000	
Maintenance Services Building Brickwash Seal Coat	15,000				
Operations Building A HVAC Unit Replacement	18,000	20,000			
Police Public Parking Lot- Tree and Pavement Maintenance	12,500				
Police Station Evidence Room Heat System (mini-split)	25,000				
Police Station HVAC Unit Replacement	36,000	42,000			
Police Station Interior Update	50,000				
Police Station New Fire Panel Replacement	17,000				
Police Station Roof	475,000				
Tualatin Heritage Center Carpet Replacement and Painting	23,000				
Upgrade to Office365 G3 Suite	78,000				
Atfalati Park Renovation & Improvements #P8		7,094,925			
Badge Access Expansion		200,000	700,000		
Brown's Ferry C. Center HVAC Unit Replacement		12,000	12,000		
Browns Ferry Community Center buildings -Repair & Paint		13,500			
Cloud Migration		200,000			
Integrated Pest Management Plan #P15		165,000			
Jurgens Park Expansion		227,700	4,550,895		
Library Teen Room Light Sculpture		25,000			
Parks & Rec. Admin. Building ADA Improvements		325,000			
Parks & Rec. Admin. Building Roof Replacement		68,000			
Police -PGE Fleet Partner EV Program		100,000			
Police Station - Remove flagstone to meet ADA		100,000			
Tualatin City Park Boat Ramp Drive Aisle and Parking Lot		190,000			
VMware Renewal		65,000			
VX Rail		35,000	35,000	35,000	35,000
Walnut House Roof Replacement		26,000			
Browns Ferry Community Center & Garage Re-roof			75,000		
Juanita Pohl Center Parking Lot Repair			100,000	400,000	
Lafky Park Renovation & Improvement #E4			349,000		
Operations Covered Parking Structure for Trucks			175,000	600,000	
Tualatin City Services - Fuel Tank Relocation and Site Upgrades			1,300,000		
Browns Ferry Community Center & Garage ADA Remodel				245,000	
Browns Ferry Park Barn Structural Upgrade				265,000	
Jurgens Park Renovation & Improvements #E3				7,328,675	

Project Summary By Funding Source

General Fund, Cont'd	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Sweek Pond Natural Area				1,261,784	
Tualatin River Greenway Development				5,483,771	
Police MDT (Laptop) Replacement					150,000
Tualatin Community Park Renovation & Improvements					20,897,000
General Fund Total	995,500	9,028,125	7,296,895	15,684,230	21,082,000
Projected Revenue Available for Projects	1,000,000	750,000	750,000	750,000	750,000

American Rescue Plan	FY 24/25	FY 26/27	FY 26/27	FY 27/28	FY 28/29
Library Light Control	35,000				
Stoneridge Park Renovation	3,000,000				
Leveton Projects Total	3,035,000	-	-	-	-

Core Area Parking Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Core Area Parking: ADA Project- Blue Lot	135,000				
Core Area Parking: White Lot Slurry Seal		34,000			
Core Area Parking: Green Lot Slurry Seal			14,000		
Core Area Parking: Yellow Lot Slurry Seal			14,000		
Core Area Parking Total	135,000	34,000	28,000	-	-

Park Development Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Greenway & Path Expansion	2,668,000	2,668,000	2,668,000	2,668,000	
Ice Age Tonquin Trail #E37	144,700	144,700			
Basalt Creek Park #P3			17,948,000		
Park Development Total	2,812,700	2,812,700	20,616,000	2,668,000	-

Park Utility Fee Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Ki-a-Kuts Bridge Repair	250,000				
Little Woodrose Natural Area	1,225,619				
Victoria Woods Natural Area	80,000				
High School Field #E30		700,000			
Tualatin Commons Park				65,470	
Park Utility Fee Total	1,555,619	700,000	-	65,470	-

Parks Project Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Nyberg Creek Greenway Trail	2,000,000	2,000,000			
Riverfront Access	1,000,000	3,000,000	4,000,000		
Veterans Plaza	500,000	3,500,000			
Tualatin Community Park Expansion	1,000,000	3,000,000			
School City Facility Partnership			3,000,000	3,000,000	
New Parks				4,925,000	
Parks Bond Total	4,500,000	11,500,000	7,000,000	7,925,000	-

Project Summary By Funding Source

Road Operating/Gas Tax Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Neighborhood Solutions / Ped-friendly	150,000	150,000	150,000	150,000	150,000
Transportation System Plan	200,000				
Road Operating/Gas Tax	350,000	150,000	150,000	150,000	150,000

Sewer Operating Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Sewer Pipe Rehab Program	200,000	200,000	200,000	200,000	200,000
Sewer Total	200,000	200,000	200,000	200,000	200,000

Sewer SDC Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Martinazzi Sanitary Sewer Upsizing (Priorities II, III, IV, V)	38,800				
Tualatin Sherwood Rd (TSR) / Teton Trunk Upsizing			51,450	374,010	215,040
Tualatin Reservoir Trunk Upsizing				5,050	36,430
Sewer SDC Total	38,300	-	51,450	379,060	251,470

Stormwater Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Nyberg Creek Stormwater Improvements Phase 1 & 2	810,000	1,620,000	1,620,000		
Siuslaw Stormwater Quality Retrofit & 99th/Coquille	500,500				
Storm pipe replacement placeholder	100,000	100,000	100,000	100,000	100,000
WQ Structure Replacement	300,000	300,000	300,000	300,000	300,000
Sweek Drive/Emery Zidell Pond B			250,000		
Storm Drain Total	1,710,500	3,180,000	2,020,000	400,000	400,000

Storm SDC Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Nyberg Creek Stormwater Improvements Phase 1 & 2	190,000	380,000	380,000		
Siuslaw Stormwater Quality Retrofit & 99th/Coquille	149,500				
Storm SDC Total	339,500	380,000	380,000	-	-

Transportation Development Tax Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
65th Ave / Borland Rd / Sagert St Intersection Improvements	500,000	2,000,000			
Herman Rd: 124th to Cipole Rd Improvements	100,000	800,000	2,500,000		
Martinazzi / Sagert Signal	100,000				
Tualatin-Sherwood Rd Utility Relocation	500,000				
Interchange Area Management Plan		100,000	100,000		
Tualatin-Sherwood Rd / Railroad / Boones Ferry Rd Grade Separation Feasibility Study		200,000	200,000		
Transp. Dev. Tax Total	1,200,000	3,100,000	2,800,000	-	-

Project Summary By Funding Source

Water Operating Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
B Reservoir Level at ASR (#601)	875,000	875,000			
Basalt Creek Pipeline from Boones to Grahams	45,100		1,025,000	1,025,000	
B to C Level Pump Station at ASR Site (#603)	820,000	820,000			
C Level Pump Station Generator (#607)	56,000				
SCADA System Improvements (#611)	1,722,000				
A-1 Reservoir Upgrades (#613)		758,500	963,500		
Emergency Supply Improvements Placeholder (#604)		820,000	820,000		
Seismic Upgrades at B-2, C-1, & C-2 Reservoirs (#605)		184,500	184,500		
Miscellaneous Physical Site and Cyber Security Upgrades (#610)		184,500	205,000		
90th Ave (A Level) (#404)					82,000
ASR Well Rehabilitation (#612)				246,000	
A-2 Reservoir upgrades (#614)				82,000	1,558,000
Leveton (A Level - #405)				450,180	
Manhasset Dr (A Level) (#402)				205,000	820,000
Blake Street – Railroad to 115th (#401)			205,000	820,000	
Upgrade Martinazzi Pump Station (#606)					2,255,000
Water Total	3,518,000	3,642,500	3,403,000	2,828,180	4,715,000

Water SDC Fund	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
B Reservoir Level at ASR (#601)	2,250,000	2,250,000			
Basalt Creek Pipeline from Boones to Grahams	9,900		225,000	225,000	
B to C Level Pump Station at ASR Site (#603)	180,000	180,000			
C Level Pump Station Generator (#607)	144,000				
SCADA System Improvements (#611)	378,000				
A-1 Reservoir Upgrades (#613)		166,500	211,500		
Emergency Supply Improvements Placeholder (#604)		180,000	180,000		
Seismic Upgrades at B-2, C-1, & C-2 Reservoirs (#605)		40,500	40,500		
Miscellaneous Physical Site and Cyber Security Upgrades (#610)		40,500	40,500		
90th Ave (A Level) (#404)				45,900	
ASR Well Rehabilitation (#612)				54,000	
A-2 Reservoir upgrades (#614)				135,000	135,000
Leveton (A Level - #405)				98,820	
Manhasset Dr (A Level) (#402)				45,000	180,000
Blake Street – Railroad to 115th (#401)			45,000	180,000	
Upgrade Martinazzi Pump Station (#606)					495,000
Water SDC Total	2,961,900	2,857,500	747,000	620,820	1,035,000

Project Summary By Funding Source

Outside Funded	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Martinazzi Sanitary Sewer Upsizing (Priorities II, III, IV, V) - (CWS)	1,931,200	1,615,000	1,905,000	860,000	
Tualatin Sherwood Rd (TSR) / Teton Trunk Upsizing) - (CWS)			193,550	1,406,990	808,960
Tualatin Reservoir Trunk Upsizing - (CWS)				499,950	3,606,570
Cipole/Bluff Trunk Upsizing					400,000
Outside Funded Total	1,931,200	1,615,000	2,098,550	2,766,940	4,815,530



City of Tualatin

**Adopted
2024/2025 Budget**

Tualatin Development Commission

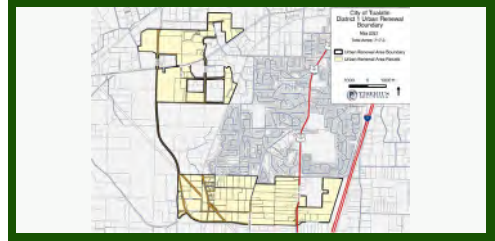
To promote, develop, and assist with opportunities for sustainable and equitable business, industrial, and entrepreneurial development.

TDC Administration



Leveton Tax Increment District

Southwest Urban Renewal District



Core Opportunity & Reinvestment Area



Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Property Taxes	\$ -	\$ 134,727	\$ 134,000	\$ 1,500,475	\$ 1,500,475	\$ 1,500,475
Intergovernmental	-	24	-	-	-	-
Investment Earnings	24,728	85,138	56,000	101,475	101,475	101,475
Transfers In	381,810	-	-	173,775	173,775	173,775
Total Current Resources	\$ 406,538	\$ 219,889	\$ 190,000	\$ 1,775,725	\$ 1,775,725	\$ 1,775,725
Beginning Fund Balance	3,684,787	3,458,812	3,276,010	1,564,750	1,564,750	1,564,750
Total Resources	\$ 4,091,325	\$ 3,678,701	\$ 3,466,010	\$ 3,340,475	\$ 3,340,475	\$ 3,340,475

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ -	\$ -	\$ -	\$ 173,775	\$ 173,775	\$ 173,775
Materials & Services	63,173	71,900	36,900	34,850	34,850	34,850
Capital Outlay	-	145,301	2,895,240	-	-	-
Transfers Out	381,810	-	-	173,775	173,775	173,775
Special Payments	187,530	223,880	132,220	64,000	64,000	64,000
Contingency	-	-	126,650	38,650	38,650	38,650
Reserves & Unappropriated	3,458,812	3,237,620	275,000	2,855,425	2,855,425	2,855,425
Total Requirements	\$ 4,091,325	\$ 3,678,701	\$ 3,466,010	\$ 3,340,475	\$ 3,340,475	\$ 3,340,475

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 4,255	\$ 6,955	\$ 7,000	\$ 5,300	\$ 5,300	\$ 5,300
Transfers In	381,810	-	-	173,775	173,775	173,775
Total Current Resources	\$ 386,065	\$ 6,955	\$ 7,000	\$ 179,075	\$ 179,075	\$ 179,075
Beginning Fund Balance	305,987	441,349	156,550	132,200	132,200	132,200
Total Resources	\$ 692,052	\$ 448,304	\$ 163,550	\$ 311,275	\$ 311,275	\$ 311,275

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Personal Services	\$ -	\$ -	\$ -	\$ 173,775	\$ 173,775	\$ 173,775
Materials & Services	63,173	71,900	36,900	34,850	34,850	34,850
Special Payments	187,530	223,880	-	64,000	64,000	64,000
Contingency	-	-	126,650	38,650	38,650	38,650
Reserves & Unappropriated	441,349	152,524	-	-	-	-
Total Requirements	\$ 692,052	\$ 448,304	\$ 163,550	\$ 311,275	\$ 311,275	\$ 311,275

TDC Administration Fund

The Tualatin Development Commission (TDC) Administration Fund is comprised of expenditures to oversee and operate the existing urban renewal project areas and assist with economic development efforts that impact the project areas. With the adoption of two new project areas, the Southwest and Basalt Creek Development Area and the Core Opportunity and Reinvestment Area, focus of the TDC shifts from completing projects with remaining funds to close out districts that have met their maximum indebtedness, to investment and reinvestment in the two new development areas. More detail about these districts can be found on following pages of this document.

In order to oversee infrastructure projects, in partnership with other City departments, as well as developers, the TDC is budgeting for a staff person to fill this role. The position will also focus on economic development, an important component of the goals identified when creating and adopting the project areas.

FY 2024/2025 Personal Services \$173,775

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 305,987	\$ 441,349	\$ 156,550	\$ 132,200	\$ 132,200	\$ 132,200
BEGINNING FUND BALANCE	305,987	441,349	156,550	132,200	132,200	132,200
Interest On Investments	4,255	6,955	7,000	5,300	5,300	5,300
INVESTMENT EARNINGS	4,255	6,955	7,000	5,300	5,300	5,300
Transfer In - Leveton Projects	381,810	-	-	-	-	-
Transfer In - SWURD Bond Fund	-	-	-	173,775	173,775	173,775
TRANSFERS IN	381,810	-	-	173,775	173,775	173,775
TDC ADMINISTRATION FUND	\$ 692,052	\$ 448,304	\$ 163,550	\$ 311,275	\$ 311,275	\$ 311,275

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Salaries And Wages-full Time	\$ -	\$ -	\$ -	\$ 107,035	\$ 107,035	\$ 107,035
Benefits-Employee Benefits	-	-	-	360	360	360
Benefits-FICA	-	-	-	7,955	7,955	7,955
Benefits-wc Insurance & Tax	-	-	-	95	95	95
Benefits-Pension	-	-	-	29,360	29,360	29,360
Benefits-Insurance	-	-	-	27,680	27,680	27,680
Benefits-TriMet Excise Tax	-	-	-	860	860	860
Benefits-Paid Leave OR Tax	-	-	-	430	430	430
PERSONAL SERVICES	-	-	-	173,775	173,775	173,775
Printing & Postage	648	109	1,000	1,000	1,000	1,000
Audit	10,000	10,000	10,000	10,000	10,000	10,000
Consultants	24,689	30,003	10,000	10,000	10,000	10,000
Insurance	1,334	-	1,500	1,500	1,500	1,500
Conferences & Meetings	-	59	-	-	-	-
Membership Dues	1,004	4,749	3,400	5,150	5,150	5,150
Publication, Rpt, Ref Matl	276	-	500	-	-	-
Administrative Expense	370	1,322	500	500	500	500
Economic Development Expense	17,490	25,204	10,000	5,500	5,500	5,500
Advertising - Informational	362	454	-	1,200	1,200	1,200
Advertising - Promotional	7,000	-	-	-	-	-
MATERIAL & SERVICES	63,173	71,900	36,900	34,850	34,850	34,850
Transfers Out - General Fund	187,530	223,880	-	64,000	64,000	64,000
SPECIAL PAYMENTS	187,530	223,880	-	64,000	64,000	64,000
Contingency	-	-	126,650	38,650	38,650	38,650
CONTINGENCY	-	-	126,650	38,650	38,650	38,650
Future Years Projects	441,349	152,524	-	-	-	-
RESERVES & UNAPPROPRIATED	441,349	152,524	-	-	-	-
TDC ADMINISTRATION FUND	\$ 692,052	\$ 448,304	\$ 163,550	\$ 311,275	\$ 311,275	\$ 311,275
Full-time Equivalents	-	-	-	1.00	1.00	1.00

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Investment Earnings	\$ 20,473	\$ 75,382	\$ 40,000	\$ -	\$ -	\$ -
Beginning Fund Balance	3,378,800	3,017,463	2,987,460	-	-	-
Total Resources	\$ 3,399,273	\$ 3,092,845	\$ 3,027,460	\$ -	\$ -	\$ -

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Capital Outlay	\$ -	\$ 145,301	\$ 2,895,240	\$ -	\$ -	\$ -
Transfers Out	381,810	-	-	-	-	-
Special Payments	-	-	132,220	-	-	-
Reserves & Unappropriated	3,017,463	2,947,544	-	-	-	-
Total Requirements	\$ 3,399,273	\$ 3,092,845	\$ 3,027,460	\$ -	\$ -	\$ -

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	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ 3,378,800	\$ 3,017,463	\$ 2,987,460	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	3,378,800	3,017,463	2,987,460	-	-	-
Interest on Investments	20,473	75,382	40,000	-	-	-
INVESTMENT EARNINGS	20,473	75,382	40,000	-	-	-
LEVETON PROJECTS FUND	\$ 3,399,273	\$ 3,092,845	\$ 3,027,460	\$ -	\$ -	\$ -

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Projects Construction	\$ -	\$ 144,998	\$ -	\$ -	\$ -	\$ -
Fund Projects	-	303	2,895,240	-	-	-
CAPITAL OUTLAY	-	145,301	2,895,240	-	-	-
Transfers Out - TDC Admin	381,810	-	-	-	-	-
TRANSFERS OUT	381,810	-	-	-	-	-
Transfers Out - General Fund	-	-	132,220	-	-	-
SPECIAL PAYMENTS	-	-	132,220	-	-	-
General Account Reserve	3,017,463	2,947,544	-	-	-	-
RESERVES & UNAPPROPRIATED	3,017,463	2,947,544	-	-	-	-
LEVETON PROJECTS FUND	\$ 3,399,273	\$ 3,092,845	\$ 3,027,460	\$ -	\$ -	\$ -

Budget Summary

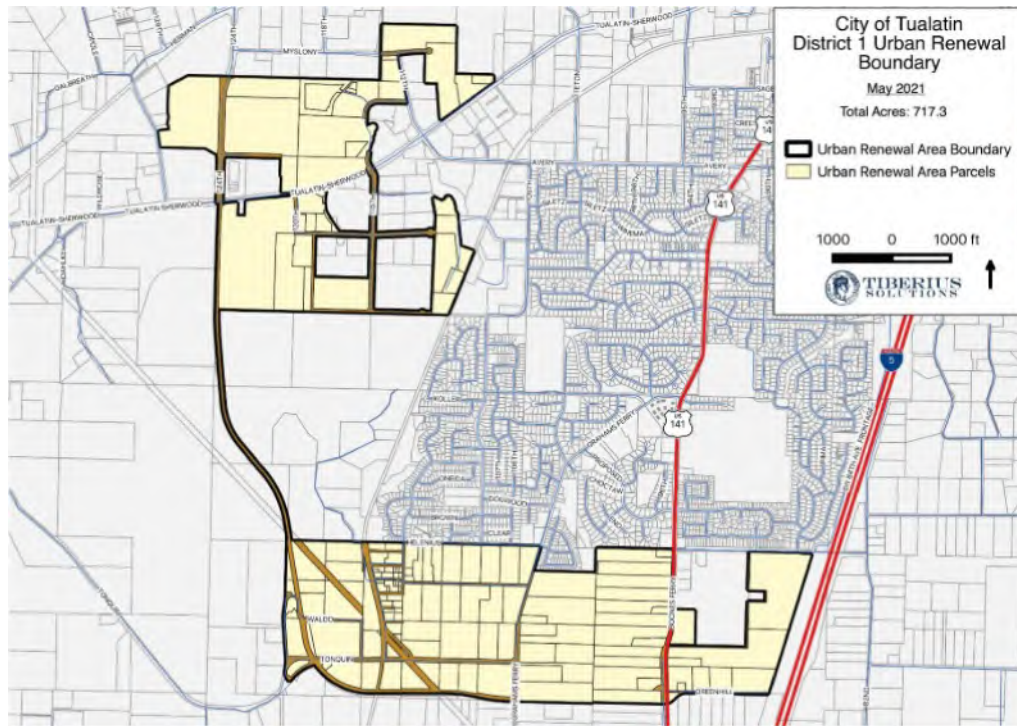
Southwest Urban Renewal District Bond Fund

Resources by Source	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Property Taxes	\$ -	\$ 134,727	\$ 134,000	\$ 1,271,230	\$ 1,271,230	\$ 1,271,230
Intergovernmental	-	24	-	-	-	-
Investment Earnings	-	2,801	9,000	90,770	90,770	90,770
Beginning Fund Balance	-	-	132,000	1,432,550	1,432,550	1,432,550
Total Resources	\$ -	\$ 137,552	\$ 275,000	\$ 2,794,550	\$ 2,794,550	\$ 2,794,550

Requirements by Object	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Transfers Out	\$ -	\$ -	\$ -	\$ 173,775	\$ 173,775	\$ 173,775
Reserves & Unappropriated	-	137,552	275,000	2,620,775	2,620,775	2,620,775
Total Requirements	\$ -	\$ 137,552	\$ 275,000	\$ 2,794,550	\$ 2,794,550	\$ 2,794,550

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	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Beginning Fund Balance	\$ -	\$ -	\$ 132,000	\$ 1,432,550	\$ 1,432,550	\$ 1,432,550
BEGINNING FUND BALANCE	-	-	132,000	1,432,550	1,432,550	1,432,550
Property Taxes - Current Year	-	134,640	134,000	1,271,230	1,271,230	1,271,230
Interest On Taxes - Washco	-	81	-	-	-	-
Interest On Taxes - Clackco	-	6	-	-	-	-
PROPERTY TAXES	-	134,727	134,000	1,271,230	1,271,230	1,271,230
Payments In Lieu Of Prop Taxes	-	24	-	-	-	-
INTERGOVERNMENTAL	-	24	-	-	-	-
Interest On Investments	-	2,801	9,000	90,770	90,770	90,770
INVESTMENT EARNINGS	-	2,801	9,000	90,770	90,770	90,770
SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND	\$ -	\$ 137,552	\$ 275,000	\$ 2,794,550	\$ 2,794,550	\$ 2,794,550

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Transfers Out - TDC Admin	\$ -	\$ -	\$ -	\$ 173,775	\$ 173,775	\$ 173,775
TRANSFERS OUT	-	-	-	173,775	173,775	173,775
General Account Reserve	-	137,552	275,000	2,620,775	2,620,775	2,620,775
RESERVES & UNAPPROPRIATED	-	137,552	275,000	2,620,775	2,620,775	2,620,775
SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND	\$ -	\$ 137,552	\$ 275,000	\$ 2,794,550	\$ 2,794,550	\$ 2,794,550

Budget Summary**Core Opportunity & Reinvestment Area Bond Fund**

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources by Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Property Taxes	\$ -	\$ -	\$ -	\$ 229,245	\$ 229,245	\$ 229,245
Investment Earnings	-	-	-	5,405	5,405	5,405
Total Current Resources	\$ -	\$ -	\$ -	\$ 234,650	\$ 234,650	\$ 234,650
Total Resources	\$ -	\$ -	\$ -	\$ 234,650	\$ 234,650	\$ 234,650

	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements by Object	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Reserves & Unappropriated	\$ -	\$ -	\$ -	\$ 234,650	\$ 234,650	\$ 234,650
Total Requirements	\$ -	\$ -	\$ -	\$ 234,650	\$ 234,650	\$ 234,650

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 2024/2025

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



Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
Property Taxes - Current Year	\$ -	\$ -	\$ -	\$ 229,245	\$ 229,245	\$ 229,245
INTERGOVERNMENTAL	-	-	-	229,245	229,245	229,245
Interest On Investments	-	-	-	5,405	5,405	5,405
INVESTMENT EARNINGS	-	-	-	5,405	5,405	5,405
CORE OPPORTUNITY & REINVESTMENT AREA BOND FUND	\$ -	\$ -	\$ -	\$ 234,650	\$ 234,650	\$ 234,650

Account Description	Actual	Actual	Adopted	Proposed	Approved	Adopted
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25
General Account Reserve	\$ -	\$ -	\$ -	\$ 234,650	\$ 234,650	\$ 234,650
RESERVES & UNAPPROPRIATED	-	-	-	234,650	234,650	234,650
CORE OPPORTUNITY & REINVESTMENT AREA BOND FUND	\$ -	\$ -	\$ -	\$ 234,650	\$ 234,650	\$ 234,650



City of Tualatin

**Adopted
2024/2025 Budget**

RESOLUTION NO. 5786-24

A RESOLUTION ADOPTING THE CITY OF TUALATIN'S BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2024, 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 \$158,698,925 (including \$52,803,670 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, 2024, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

City Council	\$	143,940	
Administration	\$	2,072,330	
Finance	\$	1,278,755	
Municipal Court	\$	530,715	
Legal	\$	570,660	
Information Systems	\$	1,802,260	
Community Development	\$	1,302,035	
Engineering	\$	1,202,590	
Police	\$	9,988,260	
Parks and Recreation	\$	1,637,705	
Library	\$	2,729,545	
Maintenance Services	\$	3,467,105	
Parks Maintenance	\$	1,714,925	
Non-Departmental	\$	1,783,255	
Contingency	\$	4,513,360	
Total GENERAL FUND Appropriations			\$ 34,737,440
Reserves	\$	1,172,375	
Unappropriated	\$	8,710,285	
Total GENERAL FUND			<u>\$ 44,620,100</u>

BUILDING FUND

Personal Services	\$	1,250,315	
Material & Services	\$	157,210	
Capital Outlay	\$	-	
Transfers	\$	522,645	
Contingency	\$	289,525	
Total BUILDING FUND Appropriations			\$ 2,219,695
Reserves	\$	136,650	
Total BUILDING FUND			<u>\$ 2,356,345</u>

WATER OPERATING FUND

Personal Services	\$ 1,081,990	
Material & Services	\$ 4,832,515	
Capital Outlay	\$ 3,780,000	
Transfers	\$ 1,835,050	
Contingency	\$ 1,729,435	
Total WATER OPERATING FUND Appropriations		\$ 13,258,990
Reserves	<u>\$ 11,267,475</u>	
Total WATER OPERATING FUND		<u>\$ 24,526,465</u>

SEWER OPERATING FUND

Personal Services	\$ 633,690	
Material & Services	\$ 582,280	
Capital Outlay	\$ 2,664,000	
Transfers	\$ 1,045,020	
Contingency	\$ 738,750	
Total SEWER OPERATING FUND Appropriations		\$ 5,663,740
Reserves	<u>\$ 2,858,465</u>	
Total SEWER OPERATING FUND		<u>\$ 8,522,205</u>

STORMWATER OPERATING FUND

Material & Services	\$ 886,555	
Capital Outlay	\$ 2,800,000	
Transfers	\$ 1,215,815	
Contingency	\$ 735,355	
Total STORMWATER FUND Appropriations		\$ 5,637,725
Reserves	<u>\$ 8,269,950</u>	
Total STORMWATER OPERATING FUND		<u>\$ 13,907,675</u>

ROAD UTILITY FEE FUND

Material & Services	\$ 939,205	
Transfers	\$ 414,590	
Contingency	\$ 203,070	
Total ROAD UTILITY FEE FUND Appropriations		\$ 1,556,865
Reserves	<u>\$ 2,059,920</u>	
Total ROAD UTILITY FEE FUND		<u>\$ 3,616,785</u>

ROAD OPERATING FUND

Personal Services	\$	575,450	
Material & Services	\$	1,189,370	
Capital Outlay	\$	751,000	
Transfers	\$	1,560,835	
Contingency	\$	590,500	
Total ROAD OPERATING FUND Appropriations			\$ 4,667,155
Reserves	\$	<u>2,721,135</u>	
Total ROAD OPERATING FUND			<u>\$ 7,388,290</u>

CORE AREA PARKING DISTRICT FUND

Material & Services	\$	43,515	
Capital Outlay	\$	135,000	
Transfers	\$	42,730	
Contingency	\$	33,185	
Total CORE AREA PARKING DISTRICT FUND Appropriations			\$ 254,430
Reserves	\$	<u>104,350</u>	
Total CORE AREA PARKING DISTRICT FUND			<u>\$ 358,780</u>

TUALATIN SCIENCE AND TECHNOLOGY SCHOLARSHIP FUND

Material & Services	\$	<u>1,000</u>	
Total TUALATIN SCHOLARSHIP FUND Appropriations			\$ 1,000
Reserves	\$	<u>53,000</u>	
Total TUALATIN SCHOLARSHIP FUND			<u>\$ 54,000</u>

PARKS UTILITY FEE FUND

Material & Services	\$	12,000	
Capital Outlay	\$	1,348,715	
Transfers	\$	96,330	
Contingency	\$	218,555	
Total PARKS UTILITY FEE FUND Appropriations			\$ 1,675,600
Reserves	\$	<u>71,560</u>	
Total PARKS UTILITY FEE FUND			<u>\$ 1,747,160</u>

GENERAL OBLIGATION BOND FUND

Debt Service	\$	<u>4,866,750</u>	
Total GO BOND DEBT FUND Appropriations			\$ 4,866,750
Reserves	\$	<u>100,000</u>	
Total GO BOND DEBT FUND			<u>\$ 4,966,750</u>

ENTERPRISE BOND FUND

Material & Services	\$ 495	
Debt Service	<u>\$ 866,555</u>	
Total ENTERPRISE BOND FUND Appropriations		\$ 867,050
Reserves	<u>\$ 230,415</u>	
Total ENTERPRISE BOND FUND		<u>\$ 1,097,465</u>

WATER DEVELOPMENT FUND

Transfers	<u>\$ 1,424,460</u>	
Total WATER DEVELOPMENT FUND Appropriations		\$ 1,424,460
Reserves	<u>\$ 770,060</u>	
Total WATER DEVELOPMENT FUND		<u>\$ 2,194,520</u>

SEWER DEVELOPMENT FUND

Transfers	<u>\$ 89,880</u>	
Total SEWER DEVELOPMENT FUND Appropriations		\$ 89,880
Reserves	<u>\$ 3,985,570</u>	
Total SEWER DEVELOPMENT FUND		<u>\$ 4,075,450</u>

STORMWATER DEVELOPMENT FUND

Transfers	<u>\$ 200,460</u>	
Total STORMWATER DEVELOPMENT FUND Appropriations		\$ 200,460
Reserves	<u>\$ 444,500</u>	
Total STORMWATER DEVELOPMENT FUND		<u>\$ 644,960</u>

PARK DEVELOPMENT FUND

Material & Services	\$ 254,000	
Capital Outlay	\$ 500,000	
Transfers	<u>\$ 129,930</u>	
Total PARK DEVELOPMENT FUND Appropriations		\$ 883,930
Reserves	<u>\$ 3,653,090</u>	
Total PARK DEVELOPMENT FUND		<u>\$ 4,537,020</u>

PARKS PROJECT FUND

Personal Services	\$ 142,585	
Material & Services	\$ 3,000	
Capital Outlay	\$ 10,000,000	
Transfers	\$ 280,060	
Total PARKS PROJECT FUND Appropriations		\$ 10,425,645
Reserves	\$ 3,483,920	
Total PARKS PROJECT FUND		<u>\$ 13,909,565</u>

VEHICLE REPLACEMENT FUND

Material & Services	\$ 11,200	
Capital Outlay	\$ 279,200	
Total VEHICLE REPLACEMENT FUND Appropriations		\$ 290,400
Reserves	\$ 2,710,950	
Total VEHICLE REPLACEMENT FUND		<u>\$ 3,001,350</u>

TRANSPORTATION DEVELOPMENT TAX FUND

Capital Outlay	\$ 1,200,000	
Transfers	\$ 104,250	
Contingency	\$ 11,665,790	
Total TRANSPORTATION DEVELOP TAX FUND		<u>\$ 12,970,040</u>

AMERICAN RESCUE PLAN FUND

Material & Services	\$ 30,000	
Capital Outlay	\$ 4,062,170	
Transfers	\$ 111,830	
Total AMERICAN RESCUE PLAN FUND		<u>\$ 4,204,000</u>

TOTAL APPROPRIATED - ALL FUNDS	\$ 105,895,255
TOTAL RESERVES	\$ 44,093,385
TOTAL UNAPPROPRIATED - ALL FUNDS	<u>\$ 8,710,285</u>
TOTAL BUDGET	<u>\$ 158,698,925</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 \$4,937,120 for bonds; and that these taxes are hereby imposed and categorized for tax year 2024-25 upon the assessed value of all taxable property within the district.

General Government Limitation	Excluded from Limitation
General Fund...\$2.2665/\$1,000	Debt Service Fund...\$4,937,120

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 24th day of June, 2024.

CITY OF TUALATIN, OREGON

BY *Frank Baker*
Mayor

APPROVED AS TO FORM:

ATTEST:

BY *Kevin R. McConnell*
Kevin R. McConnell (Jun 25, 2024 11:15 PDT)
City Attorney

BY *Sherilyn Lombos*
Sherilyn Lombos (Jun 26, 2024 11:55 PDT)
City Recorder

RESOLUTION NO. 638-24

A RESOLUTION ADOPTING THE TUALATIN DEVELOPMENT COMMISSION'S BUDGET, AND MAKING APPROPRIATIONS, FOR THE FISCAL YEAR COMMENCING JULY 1, 2024

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 2024-2025 in the total sum of \$3,340,475 now on file at the City Offices.

Section 2. The amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below, are hereby appropriated:

TUALATIN DEVELOPMENT COMMISSION ADMINISTRATION FUND

Personal Services	\$ 173,775
Material & Services	34,850
Special Payments	64,000
Contingency	38,650

Total TDC ADMINISTRATION FUND Appropriation\$ 311,275

SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND

Transfers	\$ 173,775
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Total SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND Appropriation.....\$ 173,775

General Account Reserve\$ 2,620,775

Total SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND\$ 2,794,550

CORE OPPORTUNITY AND REINVESTMENT AREA BOND FUND

General Account Reserve	\$ 234,650
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TOTAL APPROPRIATED – ALL FUNDS.....\$ 485,050

TOTAL RESERVES\$ 2,855,425

TOTAL TUALATIN DEVELOPMENT COMMISSION BUDGET\$ 3,340,475

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 24th day of June, 2024.

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

BY *Frank Baker*
Chairman

APPROVED AS TO FORM:

ATTEST:

BY *Kevin R. McConnell*
Kevin R. McConnell (Jun 25, 2024 11:15 PDT)
City Attorney

BY *Sherilyn Lombos*
Sherilyn Lombos (Jun 26, 2024 11:55 PDT)
Administrator

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.

9. 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.

1. 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
2. All purchases of goods and services must comply with the City's Purchasing Policies, guidelines and procedures and with State laws and regulations.
3. 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.
4. 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.
5. 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.

1. 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.
2. The CIP will be used as a financial planning tool to fund future capital projects, improvements and purchases.
3. Each project will include the need, scope of work, total cost estimates, and future operating and maintenance costs (if applicable and available).
4. 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.
5. 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 probably safety of their capital as well as the probably 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.

Appendix

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.

City of Tualatin

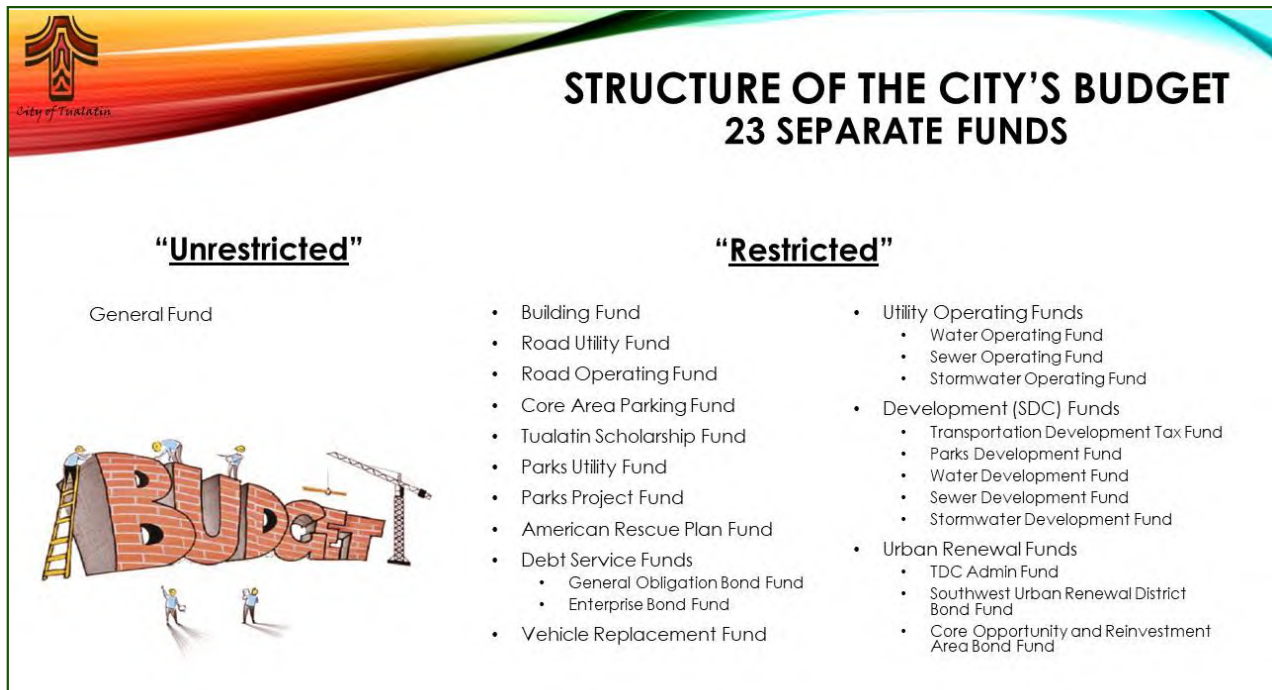


Financial Policies

“Dedicated to being Good Stewards of Public Funds”



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 each revenue and expenditure

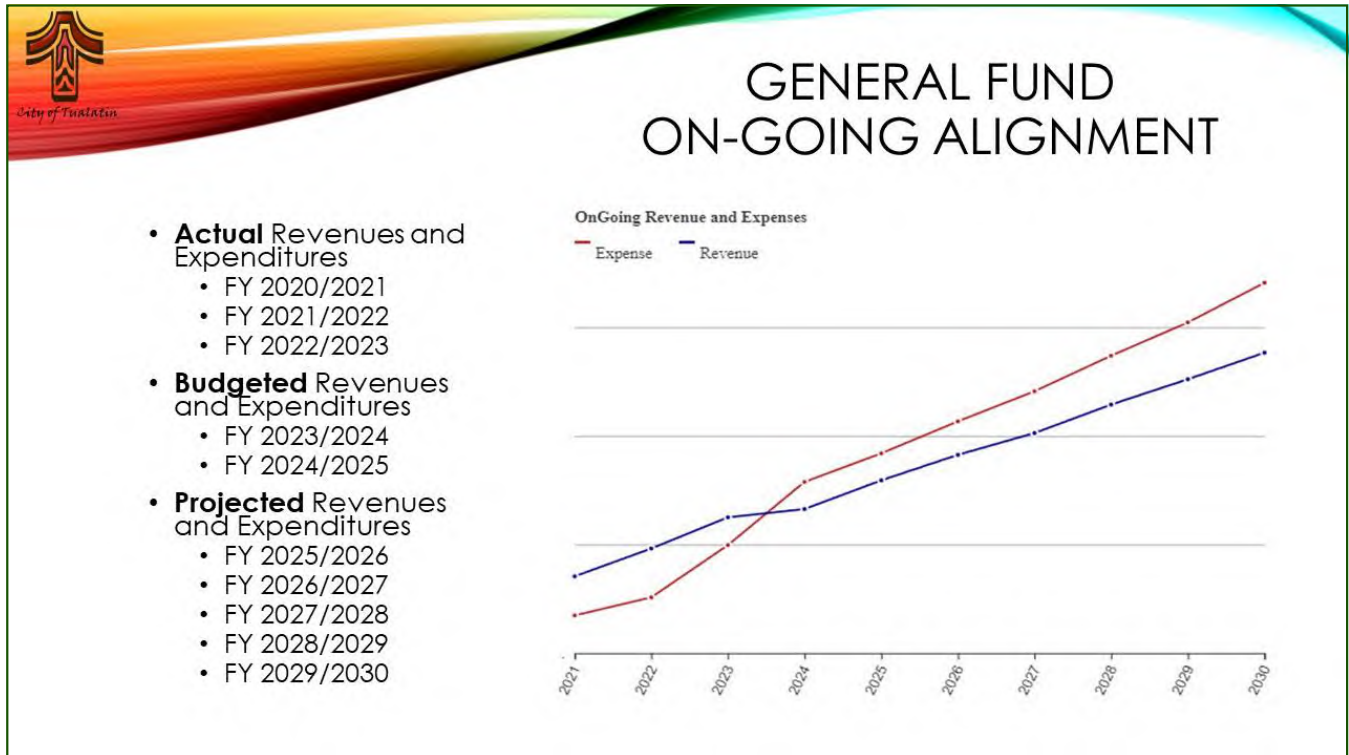
and identified them as either one-time or on-going. Revenues and expenditures were then grouped into categories that typically have similar growth trends, for ease of entry and future projections. Individual items within a category that have its own growth trend have been broken out from the rest of 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 interest rates on investments increasing, there are also higher than normal growth percentages for interest revenue on the City’s idle funds in the first couple of years before leveling off after that. 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, are higher than in past years. Because of this, we have prudently used conservative assumptions moving forward. Oregon PERS contribution rates are set biennially, with the next rate increase being effective July 1, 2025. Actual rates won’t be set until the Fall of 2024, but advisory rates have been released, and have been utilized for projections in the model. With unknown future portfolio returns and funding status of the system, conservative projection growth in the contribution rate is programmed in for the future bienniums.

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 on-going 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.

The chart shows the on-going revenue (blue line) versus on-going expenditure (red line) projections moving forward, using the FY 2025 budget as a base for future projections. A positive alignment is when on-going revenues exceed on-going expenditures.



We began FY 2024 with a projected “negative fiscal health alignment”, due to certain one-time anomalies and some of those are projected to continue into FY25. Both of these years fall within the “manageable” range talked about above. FY 26 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 started quantifying these situations and will be working on ways to manage them during the next year. 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 are in the process, with a consultant, to do a deeper dive into the street system and shore up our projections and pavement condition, with preliminary results showing a higher pavement condition index than previously thought, further solidifying the financial position of the fund.

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 recently 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. Visioning of the area will begin in the next couple of years, to determine the best path forward for reinvestment in the 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 in a strong condition.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</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	0.00	1.00
Community Engagement Coordinator	1.00	1.00	1.00	1.00
Senior Human Resources and Risk Analyst	1.00	1.00	0.00	0.00
Human Resources and Risk Manager	0.00	0.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00
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	<u>10.75</u>	<u>10.75</u>	<u>10.75</u>	<u>11.75</u>
<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	1.00	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	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>8.00</u>
<u>Court</u>				
Court Administrator	1.00	1.00	1.00	1.00
Court Clerk	3.00	3.00	3.00	3.00
Total	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<u>Legal</u>				
City Attorney	1.00	1.00	1.00	1.00
Procurement & Contract Analyst	0.00	1.00	1.00	1.00
Legal Assistant	1.00	1.00	1.00	1.00
Total	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<u>Information Services</u>				
Information Services Director	0.00	0.00	1.00	1.00
Information & Maintenance Services Director	1.00	1.00	0.00	0.00
Network Administrator	1.00	1.00	1.00	1.00
Field System Administrator	0.00	0.00	1.00	1.00
Desktop Support Technician	2.00	2.00	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	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>
<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	0.00	1.00	1.00	1.00
Policy Analyst	1.00	0.00	0.00	0.00
Senior Planner	0.00	1.00	1.00	1.00
Senior Housing Analyst	1.00	0.00	0.00	0.00
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
Economic Development Program Manager	0.00	0.00	0.00	0.00
Total	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>
<u>Engineering</u>				
City Engineer	1.00	1.00	1.00	1.00
Principal Engineer	0.00	0.00	1.00	1.00
Engineering Tech II	0.00	2.00	2.00	2.00
Project Engineer	1.00	1.00	0.00	0.00
Engineering Associate	4.00	2.00	2.00	3.00
Total	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>7.00</u>
<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	6.00	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	0.00	1.00	1.00
Police Service Technician	3.00	3.00	2.00	2.00
Property Evidence Technician	1.00	1.00	1.00	1.00
Total	<u>46.00</u>	<u>46.00</u>	<u>47.00</u>	<u>47.00</u>
<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	0.75	0.80	0.80	0.80
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	<u>6.75</u>	<u>6.80</u>	<u>6.80</u>	<u>6.80</u>

	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>
<u>Library</u>				
Library Director	1.00	1.00	1.00	1.00
Public Services Manager	0.00	0.00	1.00	1.00
Public Services Supervisor	1.00	1.00	0.00	0.00
Access Services Manager	0.00	0.00	1.00	1.00
Access Services Supervisor	1.00	1.00	0.00	0.00
Public Services Assistant	2.60	1.60	1.60	1.60
Librarian I	1.00	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	<u>18.60</u>	<u>18.60</u>	<u>18.60</u>	<u>18.60</u>
<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	1.00	0.00
Fleet Technician II	1.00	1.00	1.00	2.00
Total	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<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
	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>
TOTAL GENERAL FUND	<u><u>132.85</u></u>	<u><u>133.90</u></u>	<u><u>134.90</u></u>	<u><u>135.90</u></u>
<u>BUILDING FUND</u>				
Building Official	1.00	1.00	1.00	1.00
Building Inspector III/Sr. Plans Examiner	1.00	1.00	1.00	2.00
Building Inspector II	2.00	2.00	3.00	2.00
Building Inspector I	1.00	1.00	0.00	0.00
Code Compliance Officer	1.00	1.00	1.00	1.00
Permit Coordinator	2.00	2.00	2.00	2.00
Office Coordinator	0.25	0.25	0.25	0.25
TOTAL BUILDING FUND	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>

	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>
<u>PARKS PROJECT FUND</u>				
Project Manager	0.00	0.00	1.00	1.00
TOTAL PARKS PROJECT FUND	0.00	0.00	1.00	1.00
<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	0.00	0.50	0.50
Management Analyst I	0.50	0.50	0.00	0.00
Utility Technician III	1.00	1.00	1.00	1.00
Utility Technician II	3.00	3.00	3.00	3.00
Utility Technician I	1.00	1.00	1.00	1.00
Office Coordinator	0.34	0.34	0.34	0.34
TOTAL WATER OPERATING FUND	7.68	7.68	7.68	7.68
<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	0.00	0.25	0.25
Management Analyst I	0.25	0.25	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
Office Coordinator	0.33	0.33	0.33	0.33
TOTAL SEWER OPERATING FUND	4.66	4.66	4.66	4.66
<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	1.00	0.00
Deputy Public Works Director	0.25	0.25	0.25	0.25
Management Analyst II	0.00	0.00	0.25	0.25
Management Analyst I	0.25	0.25	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	4.66	3.66
<u>TDC ADMIN FUND</u>				
Economic Development Program Manager	0.00	0.00	0.00	1.00
TOTAL TDC ADMIN FUND	0.00	0.00	0.00	1.00
GRAND TOTAL - ALL FUNDS	<u>158.10</u>	<u>159.15</u>	<u>161.15</u>	<u>162.15</u>

FY 2023/24 SALARY SCHEDULE
EFFECTIVE 07/01/2023 - 06/30/2024
 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	17.86	18.38	18.94	19.52	20.10	20.69	21.32	21.96	22.61
		Annual	37,148.80	38,230.40	39,395.20	40,601.60	41,808.00	43,035.20	44,345.60	45,676.80	47,028.80
O5	Vacant	Hourly	19.25	19.83	20.44	21.03	21.67	22.33	22.98	23.69	24.38
		Annual	40,040.00	41,246.40	42,515.20	43,742.40	45,073.60	46,446.40	47,798.40	49,275.20	50,710.40
O6	Library Assistant Office Assistant I	Hourly	20.21	20.82	21.43	22.09	22.74	23.44	24.15	24.87	25.62
		Annual	42,036.80	43,305.60	44,574.40	45,947.20	47,299.20	48,755.20	50,232.00	51,729.60	53,289.60
O7	Operations Maintenance Tech	Hourly	21.21	21.84	22.51	23.15	23.88	24.60	25.32	26.10	26.87
		Annual	44,116.80	45,427.20	46,820.80	48,152.00	49,670.40	51,168.00	52,665.60	54,288.00	55,889.60
O8	Office Assistant II	Hourly	22.28	22.94	23.62	24.34	25.07	25.82	26.60	27.41	28.24
		Annual	46,342.40	47,715.20	49,129.60	50,627.20	52,145.60	53,705.60	55,328.00	57,012.80	58,739.20
O9	Court Clerk	Hourly	23.41	24.11	24.80	25.54	26.34	27.13	27.93	28.78	29.67
	Public Service Assistant	Annual	48,692.80	50,148.80	51,584.00	53,123.20	54,787.20	56,430.40	58,094.40	59,862.40	61,713.60
	Senior Library Asst.	Utility Tech I									
	Volunteer Specialist										
O10	Park Maintenance Tech I Police Services Technician	Hourly	24.93	25.72	26.46	27.26	28.06	28.90	29.80	30.67	31.61
		Annual	51,854.40	53,497.60	55,036.80	56,700.80	58,364.80	60,112.00	61,984.00	63,793.60	65,748.80
O11	Accounting Tech	Hourly	26.41	27.16	28.00	28.81	29.74	30.59	31.55	32.45	33.47
	Library Prgram Specialist	Annual	54,932.80	56,492.80	58,240.00	59,924.80	61,859.20	63,627.20	65,624.00	67,496.00	69,617.60
	Office Coordinator										
	Park Maintenance Tech II										
O12	Permit Technician										
	Police Services Technician II										
	Program Specialist										
	Property Evidence Technician										
O13	Rec Program Specialist										
	Utility Tech II										
O14	Volunteer Coordinator										
	Engineering Tech I	Hourly	27.71	28.58	29.39	30.28	31.17	32.15	33.06	34.09	35.10
O15	Facilities Maint Tech I	Annual	57,636.80	59,446.40	61,131.20	62,982.40	64,833.60	66,872.00	68,764.80	70,907.20	73,008.00
	Fleet Service Tech I										
O16	Permit Coordinator										
	Warehouse/Inv Control Tech										
O17	Assistant Planner	Hourly	29.10	29.96	30.89	31.77	32.76	33.72	34.74	35.79	36.86
	Code Compliance Officer	Annual	60,528.00	62,316.80	64,251.20	66,081.60	68,140.80	70,137.60	72,259.20	74,443.20	76,668.80
O18	Community Services Officer										
	GIS Technician										
O19	Librarian I										
	Library Outreach Specialist										
O20	Building Inspector I	Hourly	30.89	31.77	32.76	33.72	34.74	35.79	36.86	37.94	39.09
	Engineering Tech II	Annual	64,251.20	66,081.60	68,140.80	70,137.60	72,259.20	74,443.20	76,668.80	78,915.20	81,307.20
O21	Facilities Maint Tech II										
	Fleet Service Technician II										
O22	Librarian II										
	Volunteer Coordinator II										

FY 2023/24 SALARY SCHEDULE
EFFECTIVE 07/01/2023 - 06/30/2024
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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 Utility Technician III	Hourly	32.81	33.77	34.79	35.83	36.90	37.99	39.15	40.32	41.53
		Annual	68,244.80	70,241.60	72,363.20	74,526.40	76,752.00	79,019.20	81,432.00	83,865.60	86,382.40
O16	Building Inspector II Engineering Associate	Hourly	34.41	35.44	36.50	37.61	38.73	39.93	41.09	42.32	43.61
		Annual	71,572.80	73,715.20	75,920.00	78,228.80	80,558.40	83,054.40	85,467.20	88,025.60	90,708.80
O17	Vacant	Hourly	36.89	37.98	39.12	40.30	41.52	42.76	44.06	45.36	46.73
		Annual	76,731.20	78,998.40	81,369.60	83,824.00	86,361.60	88,940.80	91,644.80	94,348.80	97,198.40
O18	Project Engineer Senior Planner Policy Analyst Building Inspector III Senior Housing Program Analyst	Hourly	38.72	39.90	41.08	42.31	43.61	44.90	46.25	47.62	49.05
		Annual	80,537.60	82,992.00	85,446.40	88,004.80	90,708.80	93,492.00	96,200.00	99,049.60	102,024.00
M4	Management Analyst I	Hourly	29.29	30.15	31.08	31.97	32.96	33.95	34.95	35.98	37.10
		Annual	60,923.20	62,712.00	64,646.40	66,497.60	68,556.80	70,616.00	72,696.00	74,838.40	77,168.00
M5	Desktop Support Technician	Hourly	30.45	31.35	32.30	33.24	34.25	35.28	36.35	37.43	38.54
		Annual	63,336.00	65,208.00	67,184.00	69,139.20	71,240.00	73,382.40	75,608.00	77,854.40	80,163.20
M6	Procurement & Contracts Analyst Program Coordinator Management Analyst II	Hourly	31.96	32.95	33.94	34.94	35.97	37.08	38.19	39.32	40.52
		Annual	66,476.80	68,536.00	70,595.20	72,675.20	74,817.60	77,126.40	79,435.20	81,785.60	84,281.60
M8	Community Engagement Coord GIS Coordinator Information Tech Coordinator	Hourly	35.24	36.32	37.36	38.50	39.67	40.85	42.09	43.36	44.63
		Annual	73,299.20	75,545.60	77,708.80	80,080.00	82,513.60	84,968.00	87,547.20	90,188.80	92,830.40
M9	Field System Administrator*	Hourly	37.01	38.12	39.27	40.41	41.63	42.89	44.17	45.50	46.87
		Annual	76,980.80	79,289.60	81,681.60	84,052.80	86,590.40	89,211.20	91,873.60	94,640.00	97,489.60
M10	Creative Communications & Mktg Program Mgr Database/GIS Administrator Deputy City Recorder/Records Mgr Project Manager*	Hourly	38.82	39.98	41.19	42.41	43.68	44.99	46.36	47.76	49.19
		Annual	80,752.26	83,153.41	85,684.35	88,215.30	90,854.40	93,580.03	96,435.46	99,334.14	102,319.36
M13	Vacant	Hourly	43.72	45.02	46.38	47.78	49.23	50.69	52.20	53.77	55.40
		Annual	90,937.60	93,641.60	96,470.40	99,382.40	102,398.40	105,435.20	108,576.00	111,841.60	115,232.00
M14	Econ Development Prog Mgr Network Administrator*	Hourly	45.92	47.30	48.70	50.16	51.67	53.23	54.82	56.45	58.15
		Annual	95,505.28	98,382.34	101,302.66	104,331.14	107,467.78	110,712.58	114,022.27	117,418.50	120,944.51
M15	Principal Transportation Engineer	Hourly	49.36	50.82	52.33	53.92	55.57	57.22	58.91	60.67	62.48
		Annual	102,668.80	105,705.60	108,846.40	112,153.60	115,585.60	119,017.60	122,532.80	126,193.60	129,958.40

italicized positions are not filled.
 * Exempt Position

FY 2023/24 SALARY SCHEDULE
EFFECTIVE 07/01/2024

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	37.13	38.62	40.16	41.77	43.44	45.18	46.99	n/a	n/a
		Annual	77,230.40	80,329.60	83,532.80	86,881.60	90,355.20	93,974.40	97,739.20	n/a	n/a
Non-Exempt Police Mgmt											
4% Steps											
P2	Police Sergeant	Hourly	44.09	45.85	47.68	49.59	51.57	53.63	55.78	58.01	60.33
	In Bargaining	Annual	91,707.20	95,368.00	99,174.40	103,147.20	107,265.60	111,550.40	116,022.40	120,663.30	125,489.83
Exempt Police Management											
3% Steps											
P3-X	Police Lieutenant	Hourly	56.10	57.77	59.51	61.32	63.14	65.02	66.99	68.99	71.07
		Annual	116,680.97	120,168.28	123,786.70	127,536.23	131,338.19	135,245.03	139,335.42	143,504.47	147,830.85
P4-X	Police Captain	Hourly	61.69	63.56	65.48	67.45	69.46	71.54	73.68	75.89	78.19
		Annual	128,322.84	132,203.47	136,188.97	140,305.59	144,474.62	148,801.01	153,258.48	157,847.06	162,645.38
DMS-X	Police Chief	Hourly	70.80	72.90	75.09	77.34	79.66	82.06	84.51	87.06	89.65
		Annual	147,253.98	151,632.81	156,195.18	160,862.40	165,686.98	170,695.06	175,781.84	181,078.37	186,479.78

FY 2024/25 SALARY SCHEDULE
EFFECTIVE 07/01/2024 - 06/30/2025

Grade	Title	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
M18-X	Court Administrator	Hourly	36.65	37.77	38.85	40.04	41.26	42.48	43.77	45.09	46.42
		Annual	76,231.17	78,567.42	80,817.15	83,283.20	85,814.14	88,366.72	91,049.09	93,796.35	96,543.62
M10-X	Access Services Manager Public Services Manager	Hourly	40.37	41.58	42.84	44.11	45.43	46.79	48.21	49.67	51.16
		Annual	83,975.42	86,484.74	89,102.21	91,741.31	94,488.58	97,322.37	100,285.95	103,314.43	106,407.81
M11-X	Fleet & Facilities Manager	Hourly	41.22	42.45	43.74	45.06	46.43	47.80	49.22	50.71	52.24
		Annual	85,732.69	88,305.36	90,970.74	93,728.84	96,579.64	99,430.45	102,373.96	105,479.71	108,655.00
M12-X	<i>Assistant to the City Manager</i> <i>Senior HR & Risk Analyst</i> <i>Recreation Manager</i>	Hourly	43.28	44.59	45.92	47.31	48.75	50.20	51.68	53.25	54.85
		Annual	90,014.78	92,741.70	95,521.06	98,405.31	101,394.45	104,409.80	107,503.82	110,755.14	114,085.13
M13-X	Human Resource & Risk Manager Deputy Public Works Director	Hourly	45.47	46.82	48.24	49.69	51.20	52.72	54.29	55.92	57.62
		Annual	94,578.57	97,390.73	100,337.87	103,352.51	106,502.13	109,651.74	112,913.85	116,310.94	119,843.01
M14-X	Parks Planning & Development Manager <i>Planning Manager</i> Principal Engineer Deputy City Manager <i>Parks & Recreation Manager</i>	Hourly	47.75	49.19	50.65	52.17	53.73	55.36	57.01	58.71	60.47
		Annual	99,325.49	102,317.63	105,354.77	108,504.39	111,766.49	115,141.08	118,583.16	122,115.24	125,782.29
M15-X	Building Official Assistant Finance Director Assistant Community Dev Director	Hourly	51.33	52.86	54.43	56.08	57.79	59.51	61.26	63.10	64.98
		Annual	106,772.09	109,944.20	113,206.31	116,648.40	120,202.97	123,780.03	127,424.60	131,249.13	135,163.66
M16-X	City Engineer	Hourly	55.35	57.04	58.74	60.48	62.31	64.19	66.11	68.07	70.14
		Annual	115,133.95	118,647.48	122,187.26	125,805.68	129,607.64	133,514.49	137,499.99	141,590.37	145,890.53
DM3-X	Community Development Director <i>Finance Director</i> Human Resources Director Information Services Director Library Director Parks & Recreation Director Public Works Director	Hourly	62.39	64.27	66.19	68.17	70.24	72.35	74.50	76.72	79.04
		Annual	129,764.98	133,671.80	137,683.54	141,800.14	146,100.29	150,479.13	154,962.80	159,577.60	164,402.16
DM4-X	Assistant City Manager/Finance Director	Hourly	64.11	66.02	68.00	70.03	72.14	74.32	76.53	78.83	81.18
		Annual	133,357.15	137,316.44	141,433.06	145,654.55	150,059.57	154,595.72	159,184.28	163,956.43	168,859.63
DM5-X	Police Chief City Attorney	Hourly	70.80	72.90	75.09	77.34	79.66	82.06	84.51	87.06	89.65
		Annual	147,253.98	151,632.81	156,195.18	160,862.40	165,686.98	170,695.06	175,781.84	181,078.37	186,479.78

* italicized positions are not filled.

FY 2024/25 SALARY SCHEDULE
EFFECTIVE 07/01/2024 - 06/30/2025

GRADE	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
N2	Legal Assistant	Hourly	27.48	28.28	29.14	29.99	30.92	31.83	32.79	33.76	34.79
		Annual	57,151.74	58,817.41	60,612.86	62,386.69	64,311.94	66,215.55	68,205.70	70,217.47	72,359.04
N3	Vacant	Hourly	28.91	29.79	30.68	31.63	32.54	33.54	34.53	35.57	36.65
		Annual	60,136.96	61,954.05	63,814.40	65,782.91	67,686.53	69,763.20	71,818.24	73,981.44	76,231.17
N4	Human Resources Specialist	Hourly	30.46	31.36	32.32	33.25	34.28	35.31	36.35	37.42	38.58
		Annual	63,360.13	65,220.48	67,232.26	69,157.50	71,299.07	73,440.64	75,603.84	77,831.94	80,254.72
N5	Recreation Coordinator	Hourly	31.67	32.60	33.59	34.57	35.62	36.69	37.80	38.93	40.08
		Annual	65,869.44	67,816.32	69,871.36	71,904.77	74,089.60	76,317.70	78,632.32	80,968.58	83,369.73
N6	Human Resources Analyst Paralegal	Hourly	33.24	34.27	35.30	36.34	37.41	38.56	39.72	40.89	42.14
		Annual	69,135.87	71,277.44	73,419.01	75,582.21	77,810.30	80,211.46	82,612.61	85,057.02	87,652.86
N7	Vacant	Hourly	34.87	35.93	37.01	38.11	39.25	40.45	41.64	42.88	44.16
		Annual	72,532.10	74,738.56	76,988.29	79,259.65	81,639.17	84,126.85	86,614.53	89,188.74	91,849.47
N8	Police Services Supervisor	Hourly	36.65	37.77	38.85	40.04	41.26	42.48	43.77	45.09	46.42
		Annual	76,231.17	78,567.42	80,817.15	83,283.20	85,814.14	88,366.72	91,049.09	93,796.35	96,543.62
N9	Pohl Center Supervisor	Hourly	38.49	39.64	40.84	42.03	43.30	44.61	45.94	47.32	48.74
		Annual	80,060.03	82,461.18	84,948.86	87,414.91	90,054.02	92,779.65	95,548.54	98,425.60	101,389.18
N10	Park Maintenance Div Mgr Street and Sewer Div Mgr	Hourly	40.37	41.58	42.84	44.11	45.43	46.79	48.21	49.67	51.16
		Annual	83,975.42	86,484.74	89,102.21	91,741.31	94,488.58	97,322.37	100,285.95	103,314.43	106,407.81
N11	Accounting Supervisor Water Division Mgr	Hourly	42.40	43.64	44.98	46.32	47.74	49.18	50.65	52.15	53.73
		Annual	88,193.66	90,767.87	93,558.40	96,348.93	99,290.88	102,297.73	105,347.84	108,462.85	111,750.91

* 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.

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 gov-

erning 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))

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 Financial Accounting Standards Board (FASB)

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.

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
ARB	Architectural Review Board
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
COT	City of Tualatin
CURD	Central Urban Renewal District
CWS	Clean Water Services
DEQ	Department of Environmental Quality
DMV	Department of Motor Vehicles
EDU	Equivalent Dwelling Unit
EPA	Environmental Protection Agency
ESA	Endangered Species Act
FOG	Fats, Oil and Grease
GAAP	General Accepted Accounting Principles
GASB	Governmental Accounting Standards
GFOA	Government Finance Officers Association
GIS	Geographic Information System
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