

FY 2022/2023 ADOPTED BUDGET

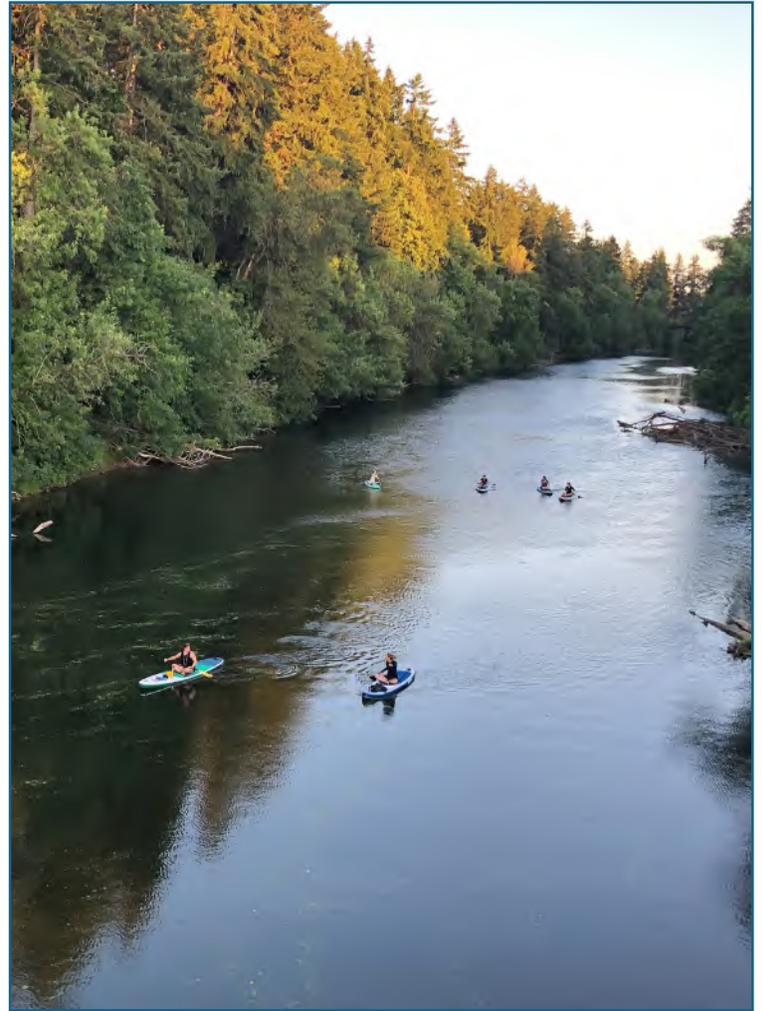


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CITY OF TUALATIN, OREGON

City of Tualatin



City of Tualatin, OR

2022-2023 Adopted Budget





City of Tualatin

**Adopted
2022/2023 Budget**

City of Tualatin, OR Annual Budget For Fiscal Year July 1, 2022 to June 30, 2023

CITY LEADERSHIP:

Frank Bubenik, *Mayor*

Nancy Grimes, *Council President, Position #5*

Maria Reyes, *Council Member, Position #1*

Christen Sacco, *Council Member, Position #2*

Bridget Brooks, *Council Member, Position #3*

Cyndy Hillier, *Council Member, Position #4*

Valerie Pratt, *Council Member, Position #6*

BUDGET COMMITTEE:

Monique Beikman

Chris Brune

John Hannam

Kelly Horsford

Elizabeth Michels

Brittany Valli

Veronica Williams

EXECUTIVE LEADERSHIP TEAM:

Sherilyn Lombos, *City Manager*

Megan George, *Deputy City Manager*

Ross Hoover, *Parks & Recreation Director*

Don Hudson, *Assistant City Manager/Finance Director*

Kim McMillan, *Community Development Director*

Greg Pickering, *Interim Police Chief*

Bates Russell, *Information & Maintenance Services Director*

Stacy Ruthrauff, *Human Resources Director*

Rachel Sykes, *Public Works Director*

Jerianne Thompson, *Library Director*

Vacant, City Attorney

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 President
Nancy Grimes**



**Councilor - Position 6
Valerie Pratt**



City Manager

Sherilyn Lombos



Interim 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

Vacant



Assistant City Manager/
Finance Director

Don Hudson



Human Resources Director

Stacy Ruthrauff



Information & Maintenance
Services Director

Bates Russell



Deputy City Manager

Megan George



City of Tualatin

Executive Management Team

TABLE OF CONTENTS

PAGE

READER'S GUIDE

Budget Document Layout.....1

Tualatin's Profile and Demographics.....2

Principal Employers.....5

Maps.....6

City Council 2030 Vision.....8

Budget Process.....12

Basis of Budgeting.....16

Fund Structure.....17

Funding Sources.....18

Description of Funds.....20

City-wide Organization Chart.....22

Advisory Committees and Boards.....23

BUDGET MESSAGE

Budget Message.....25

BUDGET SUMMARY

Where the Money Comes From.....33

Where the Money Goes.....34

Total Fund Summary.....35

Changes in Fund Balance.....36

Summary by Fund.....37

REVENUES

Revenue by Source.....58

Revenue Sources.....59

Overview of Property Taxes.....61

Property Tax Summary.....65

Revenue by Funds.....66

EXPENDITURES

Expenditure Groupings.....90

Policy and Administration.....91

 City Council.....92

 Administration.....94

 Finance.....97

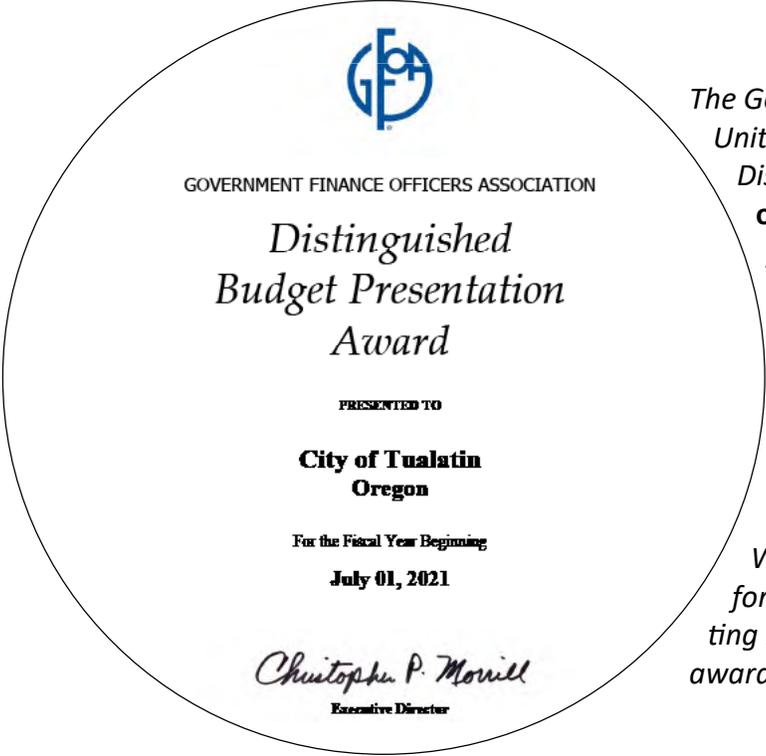
TABLE OF CONTENTS

| | PAGE |
|--|------|
| Municipal Court..... | 100 |
| Legal..... | 102 |
| Information Services..... | 104 |
| Maintenance Services..... | 107 |
| Vehicle Replacement Fund..... | 111 |
| Non-Departmental..... | 113 |
| American Rescue Plan Fund..... | 116 |
| Community Development..... | 118 |
| Community Development..... | 119 |
| Engineering..... | 122 |
| Building..... | 125 |
| Culture & Recreation..... | 129 |
| Library..... | 130 |
| Tualatin Scholarship Fund..... | 134 |
| Parks and Recreation..... | 136 |
| Parks Maintenance..... | 140 |
| Parks Utility Fund..... | 144 |
| Park Development Fund..... | 146 |
| Public Safety..... | 148 |
| Police..... | 149 |
| Public Works..... | 153 |
| Utilities-Water..... | 154 |
| Water Operating Fund..... | 155 |
| Water Development Fund..... | 159 |
| Utilities-Sewer..... | 161 |
| Sewer Operating Fund..... | 162 |
| Sewer Development Fund..... | 166 |
| Utilities-Stormwater..... | 168 |
| Stormwater Operating Fund..... | 169 |
| Stormwater Development Fund..... | 173 |
| Utilities-Street..... | 175 |
| Road Utility Fund..... | 176 |
| Road Operating Fund..... | 179 |
| Transportation Development Tax Fund..... | 183 |
| Transportation Project Fund..... | 185 |
| Core Area Parking Fund..... | 187 |

TABLE OF CONTENTS

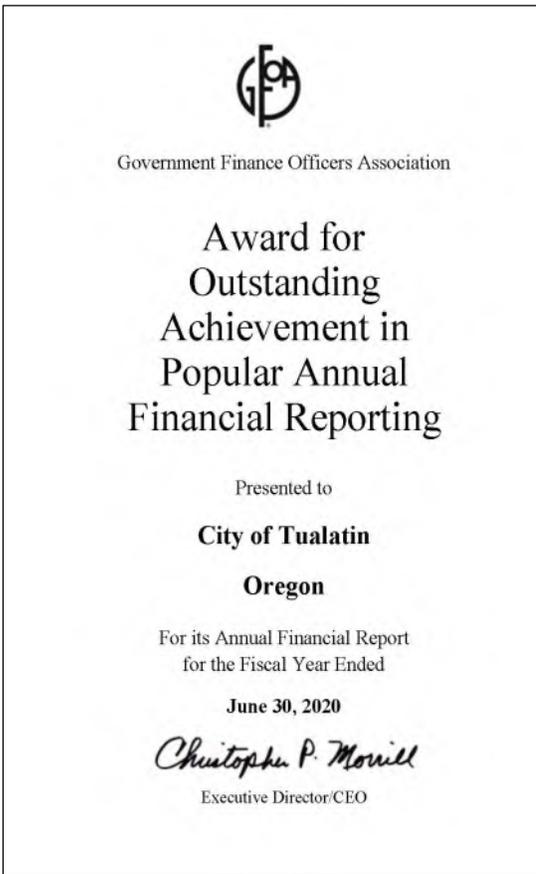
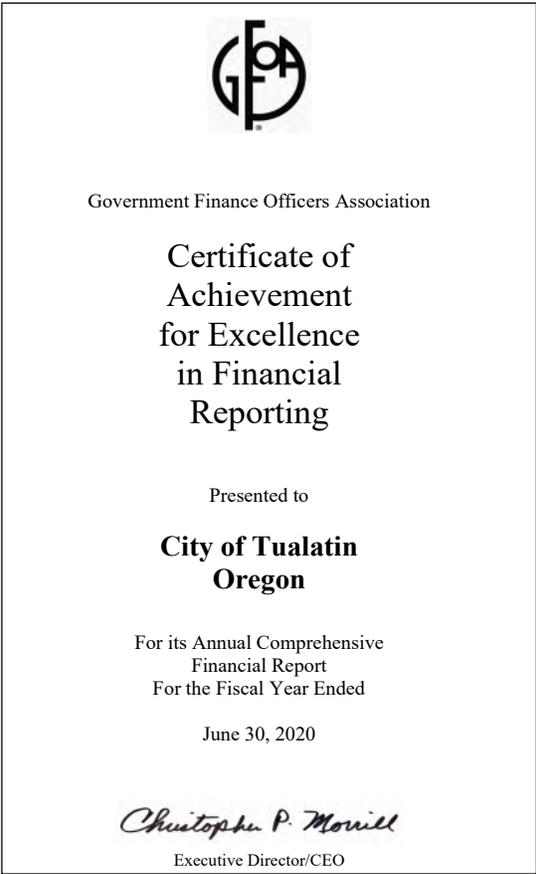
| | PAGE |
|---|------|
| Tualatin City Services Building Fund..... | 189 |
| DEBT SERVICES | |
| Summary..... | 191 |
| Summary of Requirements..... | 192 |
| General Obligation Bond Fund..... | 193 |
| Enterprise Bond Fund..... | 195 |
| Schedule of Future Debt Service..... | 197 |
| Ratios of Bonded Debt Outstanding..... | 198 |
| Direct and Overlapping Debt..... | 199 |
| Computation of Legal Debt Margin..... | 200 |
| CAPITAL IMPROVEMENT PLAN | |
| Summary..... | 201 |
| Projects Included in 2022/2023 Budget..... | 204 |
| TUALATIN DEVELOPMENT COMMISSION | |
| Tualatin Development Commission..... | 206 |
| TDC Administration Fund Summary..... | 207 |
| TDC Administration Fund..... | 208 |
| Leveton Projects Fund Summary..... | 211 |
| Leveton Projects Fund..... | 212 |
| Southwest Urban Renewal District Bond Fund Summary..... | 215 |
| Southwest Urban Renewal District Bond Fund..... | 216 |
| CURD Projects Fund..... | 219 |
| APPENDIX | |
| Budget Resolution..... | 221 |
| TDC Budget Resolution..... | 227 |
| Financial Policies..... | 229 |
| Long-Range Forecast..... | 235 |
| Authorized Positions..... | 237 |
| Salary Schedules..... | 241 |
| Definition of Terms..... | 246 |
| Acronyms..... | 248 |

Distinguished Budget Presentation Award



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, 2021**. 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.





City of Tualatin

**Adopted
2022/2023 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 explains the Oregon budget process, including explanation of funds.

It provides an overview and explanation of property tax revenues.

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 the funds that are required.

Revenues

This section includes not only the revenue sources for the Departments/Categories, but also includes 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 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 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 2020

- Median Age: **37.0**
- Hispanic or Latino: **20.5%**
- Median Household Income: **\$92,454**
- High School Graduate or Higher: **95.5%**
- Bachelor's Degree or Higher: **45.8%**

REGIONAL WORKFORCE ATTRIBUTES 2020

- Bachelor degree and higher: **40.4%**
- K-12 graduation rate: **92.5%**
- Regional workforce: **1.3 Million**
- Median household income: **\$77,511**
- Largest Employer: **Intel**

| POPULATION GROWTH | | | |
|-------------------|-----------------|-----------------|----------|
| | 2020 Population | 2010 Population | % Growth |
| City of Tualatin | 27,942 | 26,054 | 7% |
| Portland Region | 2,472,774 | 2,453,168 | 1% |
| State of Oregon | 4,237,256 | 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



84% 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. Surrounding the public gathering space is 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 and restaurants.

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 2011, the Center for American Progress concluded that the Tigard-Tualatin School District had one of the highest returns on educational investment statewide.

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

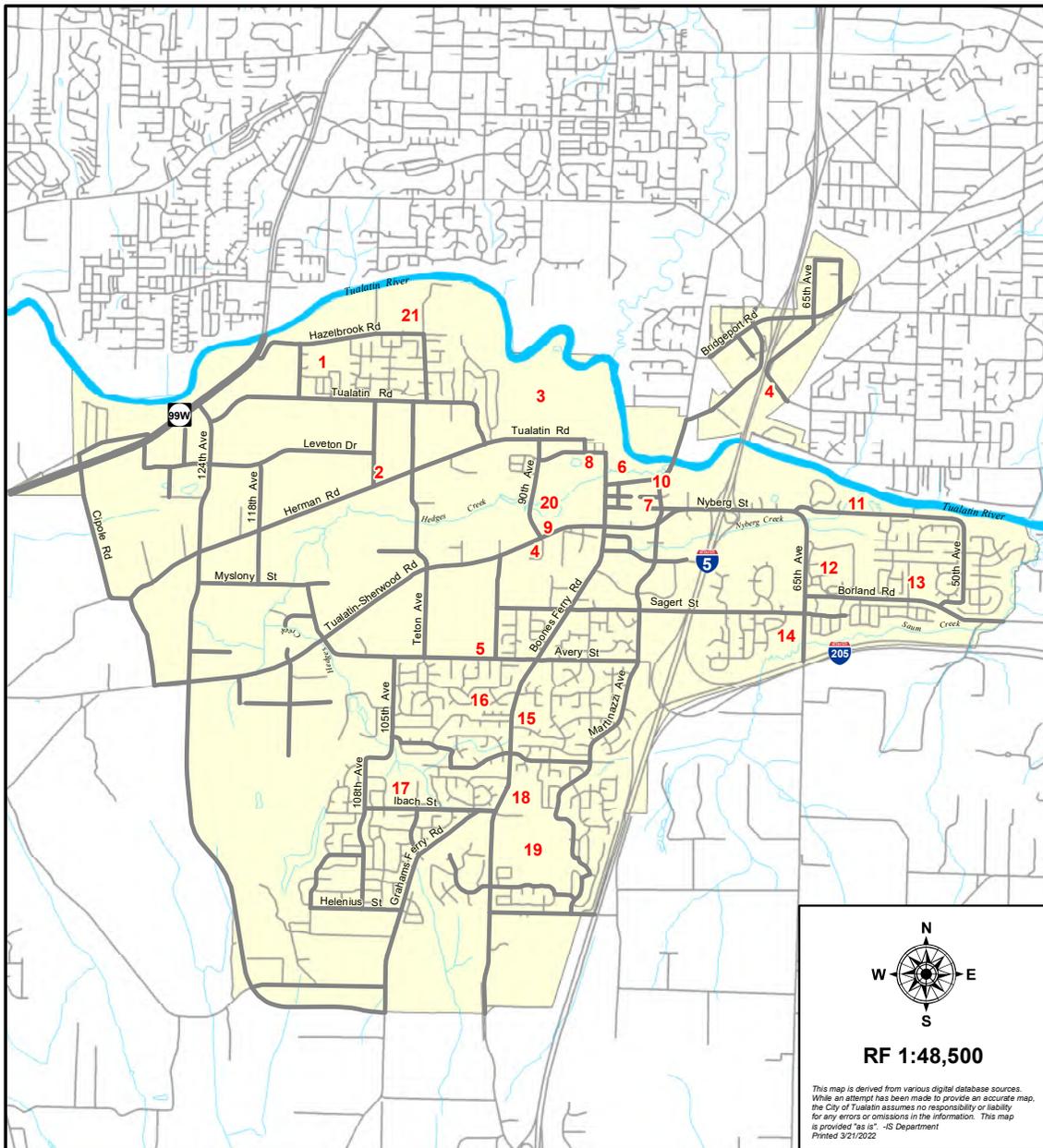
The City of Tualatin and other community groups organize regular recreational opportunities that range from canoe rentals and trips to world class festivals. In 2009, the Giant Pumpkin Regatta on the Lake at the Commons was named the best festival in Oregon. Tualatin is also the home of the nation's 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.

June 30, 2021

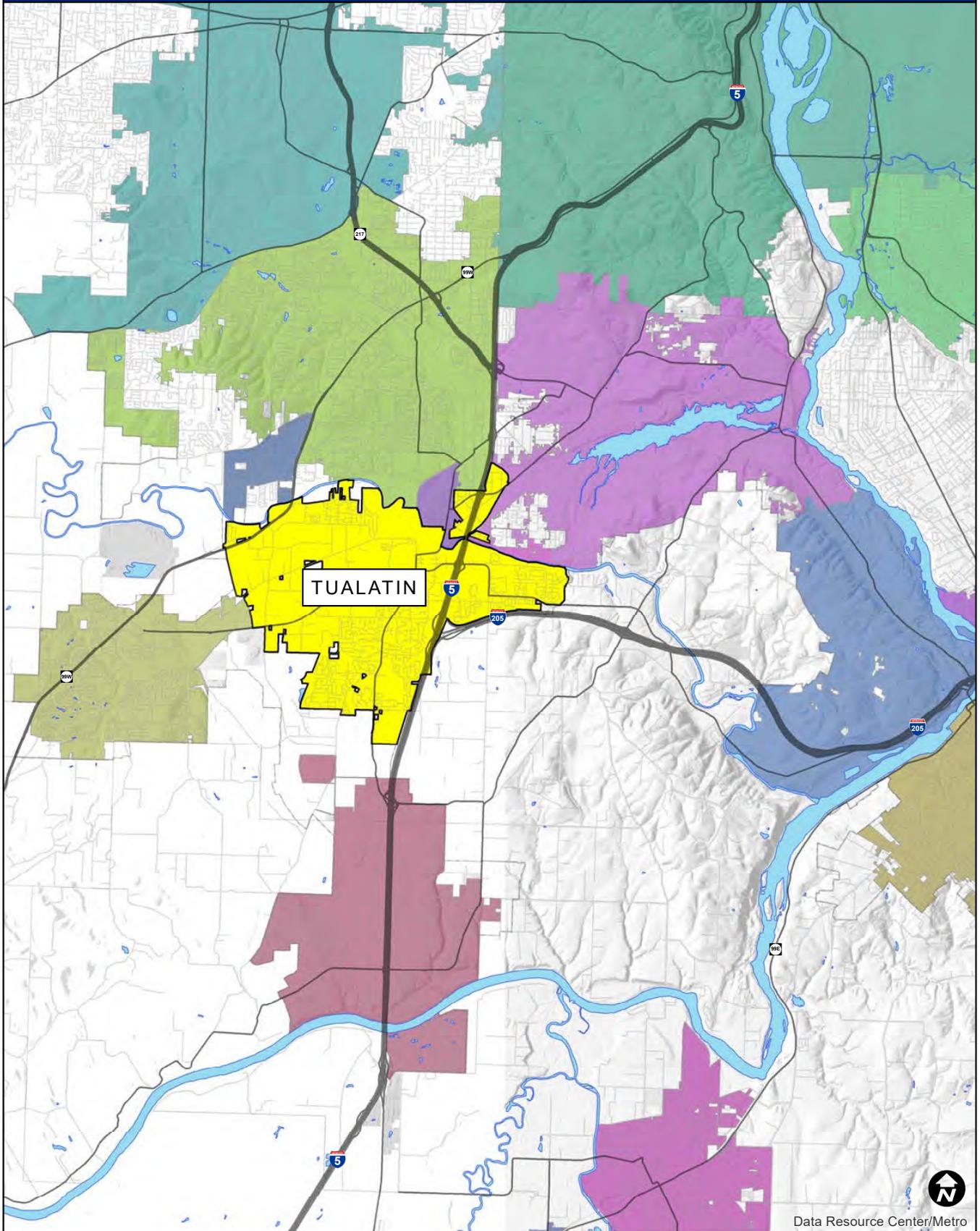
| Employer | 2021 | | | 2012 | | |
|--------------------------------|--------------|------|-------------------------------------|--------------|------|-------------------------------------|
| | Employees | Rank | Percentage of Total City Employment | Employees | Rank | Percentage of Total City Employment |
| Lam Research Corporation | 2,486 | 1 | 8.40% | 650 | 2 | 3.22% |
| Legacy Meridian Park Hospital | 990 | 2 | 3.34% | 905 | 1 | 4.49% |
| Bay Club Oregon | 580 | 3 | 1.96% | - | - | - |
| Nortek Air Solutions | 522 | 4 | 1.76% | - | - | - |
| Pacific Foods of Oregon | 510 | 5 | 1.72% | 280 | 7 | 1.39% |
| Amazon.com Services LLC | 494 | 6 | 1.67% | - | - | - |
| Portland General Electric | 478 | 7 | 1.61% | - | - | - |
| Metro West Ambulance | 430 | 8 | 1.45% | - | - | - |
| Pacific Furniture Industries | 375 | 9 | 1.27% | - | - | - |
| Creganna Medical | 350 | 10 | 1.18% | - | - | - |
| United Parcel Services | - | - | - | 512 | 3 | 2.54% |
| Huntair | - | - | - | 460 | 4 | 2.28% |
| Columbia Corrugated | - | - | - | 300 | 5 | 1.49% |
| DPI Northwest | - | - | - | 300 | 5 | 1.49% |
| Milgard Windows | - | - | - | 275 | 8 | 1.36% |
| Fred Meyer | - | - | - | 228 | 9 | 1.13% |
| Prologix Distribution Services | - | - | - | 212 | 10 | 1.05% |
| | <u>7,215</u> | | | <u>4,122</u> | | |
| Total City employment | | | <u>29,610</u> | | | |

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

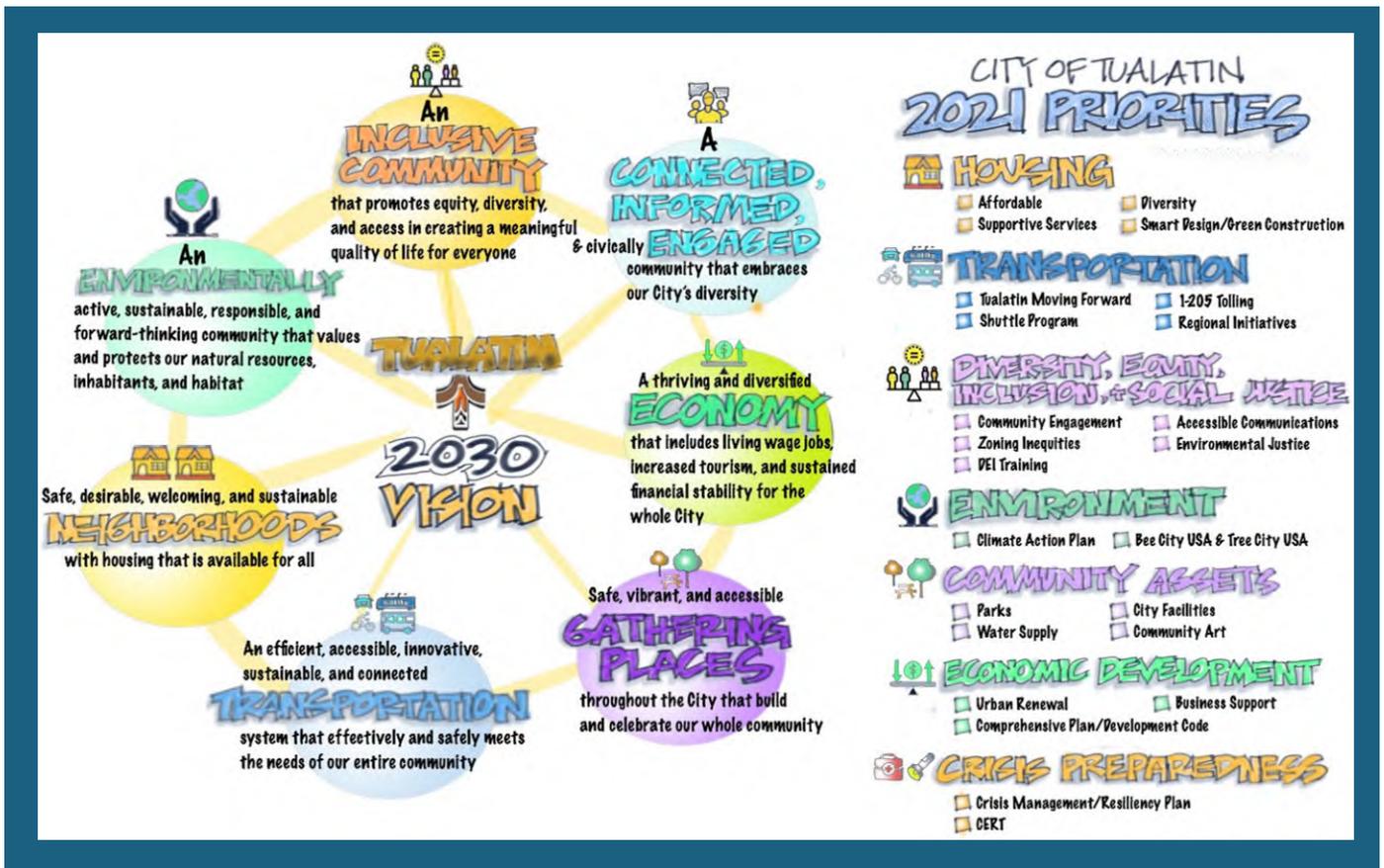
Tualatin, Oregon Points of Interest



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



CITY OF TUALATIN 2030 VISION



The Tualatin City Council meets for a City Council Advance in odd numbered years to create a long-term vision and provide staff with concepts under their vision statements for short-term goals. Executive staff take the vision statements and high-level goals to guide work plans and priorities when completing the annual budget. Many of the goals highlighted in the Expenditures section of the budget document are guided by the Council vision and goals.

CITY OF TUALATIN 2030 VISION AND GOALS



An inclusive community that promotes equity, diversity, and access in creating a meaningful quality of life for everyone

Completed Priorities

- Staff supported the Acknowledgement of Native Land and People Work Group
- Delivered 94 yard signs to local veterans as part of veterans day programming
- Over 2100 participants in Juanita Pohl Center programming and events

Ongoing Priorities

- Consultant will continue to support organizational diversity, equity, and inclusion work
- Implementation of pavement maintenance equity framework, developed in 2021
- Parks and Recreation Equity and Inclusion Plan
- Continued engagement with youth through volunteer programming including TEAM Tualatin,

Teen Library Council, Summer Library Teen, Tween Readers, etc. In 2021, youth volunteered 2,047 hours or 20% of all volunteer hours

Upcoming Priorities

- Equity Committee Planning Group
- Tualatin Commons and Community Park Restroom Renovation to adhere to Americans with Disability Act (ADA) standards
- Implement Bibliotequitas grant
- Provide Spanish-language class in partnership with Portland Community College (PCC) to staff who interact with the public



A connected, informed, and civically engaged community that embraces our City's diversity

Completed Priorities

- Community Involvement Organization (CIO) Program 10-Year Review
- Distributed Tualatin Moving Forward Annual Report in

Spanish and English. Spanish-language video accompanied the release

- Valentine's Day Snow and Ice Storm Response – enhanced emergency communication and response

Ongoing Priorities

- Nurture relationships with affinity groups (TuaLatinos, Pili Group, Movimiento Estudiantil Chicano de Azarlan (MEChA))
- Student library card project
- Continue investment in and support of Tualatin Community Emergency Response Team (CERT) and Neighborhood Ready
- Continue investment in and support of Community Involvement Organization (CIO) Program
- Distribute Tualatin Today e-newsletter, Explore Tualatin Now e-newsletter (parks and recreation), and launch Library e-newsletter

Upcoming Priorities

- 2023 Tualatin Community Survey
- Participate in Washington County communication and radio drills for emergencies



A thriving and diversified economy that includes living wage jobs, increased tourism, and sustained financial stability for the whole city

Completed Priorities

- Southwest and Basalt Creek Development Area
- Hispanic/Latino-owned business visits

Ongoing Priorities

- American Rescue Plan Act (ARPA) Funds
- Participate in Tualatin Chamber of Commerce’s Executive Director recruitment and continue sponsorship with transient lodging tax (TLT) funding
- Promote corporate volunteer opportunities
- Support Core Area Parking District

Upcoming Priorities

- Core Area Reinvestment Area
- Basalt Creek Area Manufacturing Park (MP) Zoning Code Update
- Sponsor Westside Pitch competition for early-stage businesses

Safe, vibrant, and accessible gathering places throughout the City that build and celebrate our whole community



Completed Priorities

- Tualatin City Services building
- Remodeled City Offices building

Ongoing Priorities

- Basalt Creek Parks and Recreation Plan adoptions and park property acquisition using Metro bond funds
- Traffic signal box wrap program
- Browns Ferry Boardwalk Replacement Project

Upcoming Priorities

- Veterans Memorial Site Conceptual Plan
- Stoneridge Park Construction Documents
- Parks Utility Fee Projects



An efficient, accessible, innovative, sustainable, and connected transportation system that effectively and safely meets the needs of our entire community

Completed Priorities

- Garden Corner Curves (Tualatin Moving Forward)
- Neighborhood Traffic Safety Program Projects (Tualatin Moving Forward): Nyberg Ln and 57th, Sagert St and 72nd, Boones Ferry Rd at Tualatin Commons, Hazelbrook Rd at Jurgens Park, and Boones Ferry Rd at Arapaho
- Borland Rd Improvements
- Martinazzi Ave and Sagert St (Tualatin Moving Forward)

Ongoing Priorities

- Neighborhood Traffic Safety Program Project (Tualatin Moving Forward): 50th and Wilke
- 95th and Avery (Tualatin Moving Forward)
- Tualatin Rd: Sweek to Community Park (Tualatin Moving Forward)
- Boones Ferry Corridor Sidewalk and Bike Lane Project (Tualatin Moving Forward)

- Hazelbrook Area Project (Tualatin Moving Forward)
- 65th Near Meridian Park Hospital (Tualatin Moving Forward)
- Herman Rd Improvements Design
- Monitor regional transportation initiatives (ODOT's Tolling Program, DLCD's rulemaking on Climate Friendly and Equitable Communities, Metro Transportation Plan Update, Tualatin Shuttle)

Upcoming Priorities

- Neighborhood Traffic Safety Program Project (Tualatin Moving Forward): Avery St at Tualatin-Sherwood Rd, Martinazzi Ave at Mohawk St, Martinazzi Ave at Fred Meyer Driveway, Sagert St Bridge/I-5 Walkway
- Tualatin River Greenway Trail Gap Completion at Tualatin Apartments
- Oregon Community Paths Trail Extension Construction Design

Safe, desirable, welcoming, and sustainable neighborhoods with housing that is available for all



Completed Priorities

- Approved land-use application for 400 unit subdivision in Basalt Creek area

- Severely Rent Burdened Event
- Middle housing code updates
- Police Mental Health Response Team
- Contract with Tigard-Tualatin School District for School Resource Officer Program

Ongoing Priorities

- Emergency Rent and Energy Assistance Program with Community Action
- B-Level Water Transmission Line
- Participate in Supportive Housing Services of Washington County Committee
- Update Housing Resources webpage for immediate housing resources
- Participate in OHCS Housing Stability Council Meetings
- Housing reporting to DLCD and PSU/PRC

Upcoming Priorities

- Police body-worn cameras
- Implementing housing production strategy
- Strategic equitable housing funding plan (DLCD grant)
- 2022 Severely Rent Burdened Event



An environmentally active, sustainable, responsible, and forward-thinking community that values and protects our natural resources, inhabitants, and habitat



Completed Priorities

- Emergency plan completed
- American Water Infrastructure Act (AWIA) Project

Ongoing Priorities

- Climate Action Plan
- Water Master Plan
- Water sale agreement with City of Portland
- Bee City – Bee Kind, Pollinators BioBlitz
- Tree City – Plantings with volunteers and poster contest

Upcoming Priorities

- Basalt Creek Stormwater Plan
- Lead-copper planning
- Seismic monitoring sensors at six reservoirs

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.

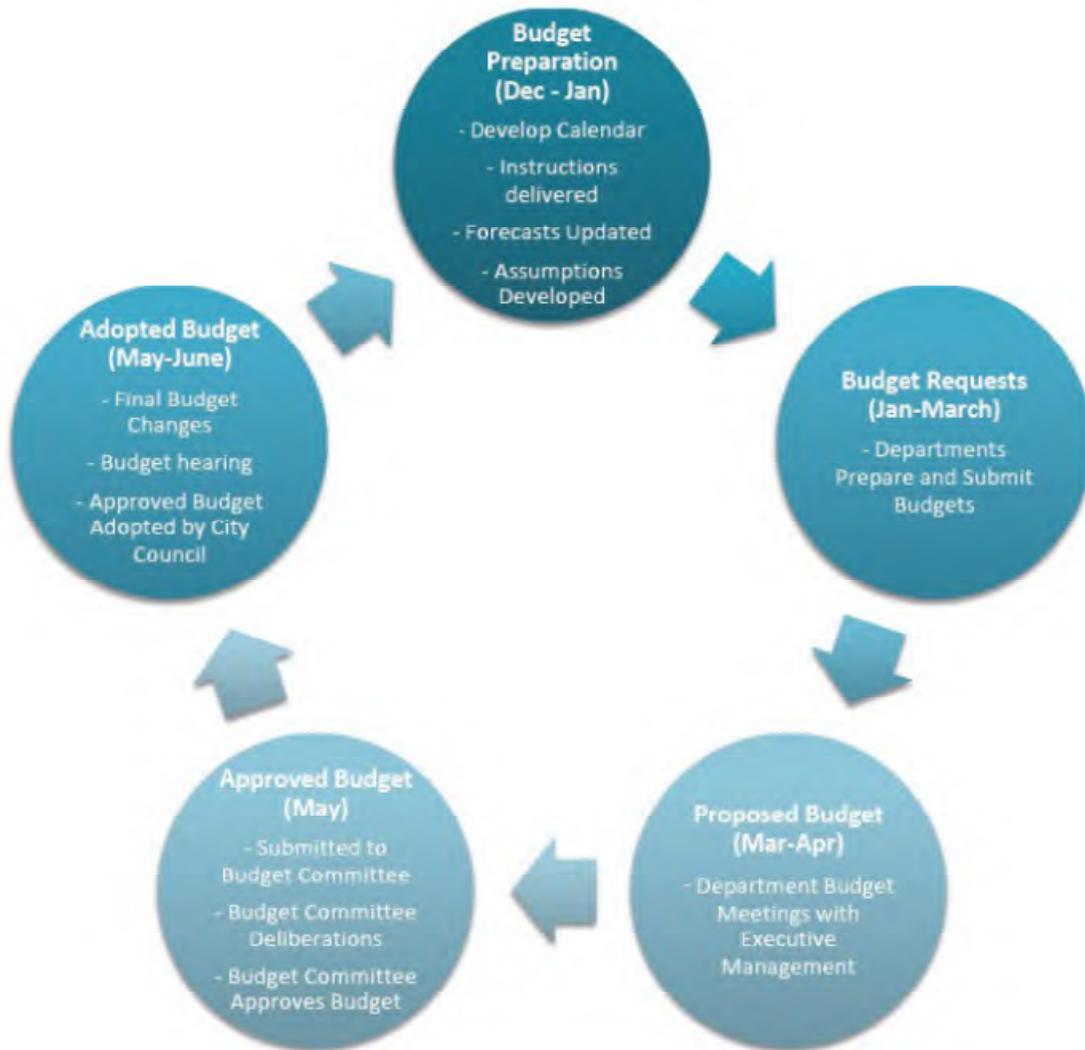
In addition to the county tax assessor’s copies, a copy of the resolutions required by Oregon Revised Statutes 221.760 and 221.770 must be submitted to the Oregon Department of Administrative Services by July 31, in order to receive the City’s share of certain State Shared Revenues. Finally, a copy of 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: Operating Under the Adopted 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 Fund
- Transportation Development Tax Fund
- American Rescue Plan Fund

Debt Service

General Obligation Bond Fund

Capital Projects

- Park Development 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 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. The FY 2022-23 budget is considered a balanced budget as total resources are equal to total requirements in each fund.

| 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 |
| | Maintenance Services | General Fund |
| | Vehicle Replacement | Vehicle Replacement 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 | Parks Utility Fund |
| | Park Development | Park Development Fund |
| Public Safety | Police | General Fund |
| Public Works | Utilities - Water | |
| | - Operating | Water Operating Fund |
| | - Development | Water Development Fund |
| | Utilities - Sewer | |
| | - Operating | Sewer Operating Fund |
| | - Development | Sewer Development Fund |
| | Utilities - Stormwater | |
| | - Operating | Stormwater Operating Fund |
| | - Development | Stormwater Development Fund |

Funding Sources (continued)

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

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 (Major 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 (Major 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 road-side 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 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 (Major 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 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.

Debt Service Funds (continued)

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.

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

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.

Transportation Project Fund (Major 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 Storm Drain.

Water Operations (Major Fund)

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 (Major Fund)

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 (Major Fund)

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

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

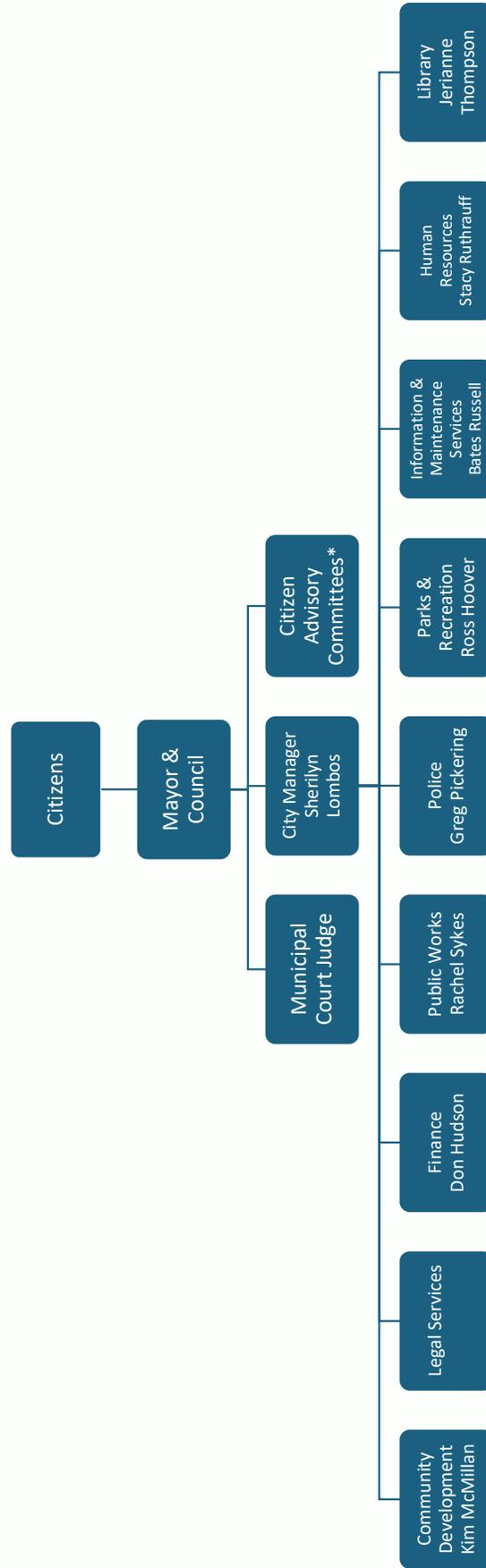
Internal Service Funds

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

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



City of Tualatin Organization



* The Citizen Advisory Committees include the Tualatin Library Advisory Committee, the Tualatin Park Advisory Committee, the Tualatin Arts Advisory Committee, the Tualatin Planning Commission, the Core Area Parking District Board, the Architectural Review Board, and the Budget Advisory 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 |
|----------------|---------------------|
| Nancy Grimes | Chair/Council |
| Skip Stanaway | Citizen |
| Nichole George | Citizen |
| Patrick Gaynor | Citizen |
| Chris Goodell | Citizen |
| Carol Bellows | Citizen |
| Lisa Quichocho | 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 |
| Janet Steiger Carr | Citizen |
| Dawn Upton | Citizen |
| Brett Hamilton | Citizen |

| | |
|----------------|---------|
| Dawn Upton | Citizen |
| Brett Hamilton | Citizen |

Budget Advisory Committee

The Budget Advisory Committee is charged with the responsibility of review the City budget, holding public budget hearings, and recommending its adoption by City Council. 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 |
|-------------------|---------------------|
| Kelly Horsford | Citizen |
| John Hannam | Citizen |
| Monique Beikman | Citizen |
| Brittany Valli | Citizen |
| Chris Brune | Citizen |
| Elizabeth Michels | Citizen |
| Veronica Williams | 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 |
|--------------------|---------------------|
| Valerie Pratt | Council |
| Dr. William Jordan | Chair/Citizen |
| Gary Haberman | Citizen |
| Heidi Kindle | Citizen |
| Jaquelin Herd | Citizen |
| Aaron Welk | 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, 6:30pm. These meetings are open to the public.

| Members | Jurisdiction |
|-------------------|---------------------|
| Thea Wood | Chair/Citizen |
| Nicholas Schiller | Vice Chair/Citizen |
| Dana Paulino | Citizen |
| Ashley Payne | Citizen |
| Alan Feinstein | Citizen |
| Marcus Young | Citizen |
| Katherine Kang | Citizen |

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 | Chair/Citizen |
| Emma Gray | Citizen |
| Denise Cline | Citizen |
| Anthony Warren | Citizen |
| Michael Klein | Citizen |
| Brandon Gill | Citizen |

Tualatin Planning Commission

Serves as the committee for citizen involvement in the 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:

- Industrial Master Plan (IMP)
- Reinstatement of use
- Sign Variance (SVAR)

| Members | Jurisdiction |
|------------------|---------------------|
| William Beers | Chair/Citizen |
| Mona St. Clair | Vice Chair/Citizen |
| Daniel Bachhuber | Citizen |
| Randall Hledik | Citizen |
| Zach Wimer | Citizen |
| Janelle Thompson | Citizen |
| Ursula Kuhn | Citizen |



May 2022

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 contemplating the theme for this year’s budget, I reflected on the last couple of years. As we were putting together the Fiscal Year 2021/2022 Budget, we were coming off a year full of political, racial, and social upheaval, devastating smoke from wildfires and a destructive ice and snow storm. On top of all that, we were still in the middle of the COVID-19 pandemic. The word that quickly came to me going into Fiscal Year 2022/2023 was “Resilience.” We are a **Resilient** organization and community. Our people are **Adaptable, Nimble and Flexible**. We may be **Tenacious**, but we are also **Caring and Inclusive**. Lastly, we are **Reliable** through our **Persistence**. These are just a few of the characteristics that make Tualatin a great place to live, work, play, and visit.

During the budget committee process last year, we highlighted a number of things that were included in the Fiscal Year 2021/2022 budget. Let’s review some of those items and celebrate the great work that was completed using these budgeted dollars.

First and foremost, our employees take great pride in their service delivery to Tualatin’s residents and customers. They do more than just “keep the lights on” and some of these highlights showcase the many things they do, though they are pretty awesome at keeping the lights on, too.

A year ago, I commented on how much I was looking forward to face-to-face budgeting. Even though we held the internal budget kick-off meeting in a virtual environment, the rest of our budget process was able to be held in person. While Zoom made nice not having to tell someone someone freeze in mid-sentence or barking in the background. I and all the perks that comes with it. having our budget committee meetings in the positive things we did last year and all year 2022-2023. It also gives us the Services Building.



meetings possible virtually, it was they were on mute, not having not being interrupted by my dog enjoyed seeing people in person We are really looking forward to person and be able to better share all the things we have planned for fiscal chance to showcase our new City

One of the most exciting projects to be Makerspace classroom in the Library. time that the Library was closed to the this project a reality. And, what an square foot space is a collaborative, create physical objects and digital media. education in the areas of Science, Mathematics (STEAM). Since the space

completed this last year was the We were able to take advantage of public during the pandemic to make opportunity this became! This 735 creative space where people can This classroom provides for hands-on Technology, Engineering, Arts, and opened in October 2021, the

Budget Message

Makerspace has had over 1,000 visitors, over 1,150 pieces of tools and equipment have been used, and over 235 hours of classroom use. It is a popular program and one we look forward to expanding and growing to provide STEAM education to children, as well as people of all ages.

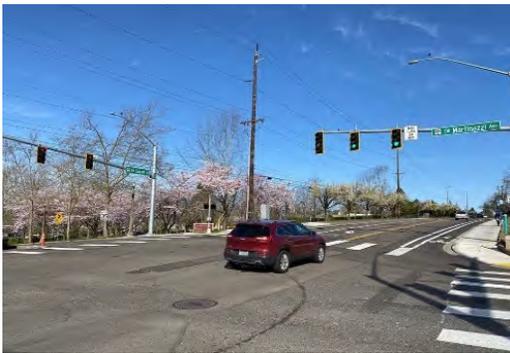
Another popular feature for residents and visitors of all ages that was completed in fiscal year 2021-2022 is the Tualatin Commons Splash Pad. The splash pad was outdated and the infrastructure desperately needed to be replaced. Using City funds, as well as a State Parks and Recreation grant, we were able to completely overhaul this popular park amenity. The project included upgrading the equipment with current technology and new and improved spray patterns; the outdated and aging tile was replaced with a new surface, providing for a safer and updated design. The new and improved amenity officially opened on May 7th and is already back to being a popular gathering place.



In the Police Department, helping to meet a need in the community and during police response to incidences that include a mental health component, we partnered with Tigard Police and Sherwood Police to create an eastside Mental Health Response Team (MHRT). The agencies contracted with Washington County Mental Health Department to have a Mental Health Clinician team up with a specially trained police officer and be able to respond to incidences in these communities. As a team, there will be more opportunity for problem solving on scene, minimizing the risk of a situation escalating. In addition to responding to the immediate crisis, the team also provides follow-up with individuals to ensure they are getting connected to the services and support they need. Since the first of the year, the Mental Health Response Team has responded to 48 people, providing valuable and much needed mental health assistance.

Diversity, Equity, and Inclusion (DEI) is very important to the City of Tualatin and is part of the City Council's vision. As with any program of this sort, it is imperative to make sure internal policies, procedures, and guidelines are following appropriate DEI efforts. The City hired a consultant to survey staff and look at our internal policies and procedures, giving us a baseline of our efforts and making recommendations for improvements and changes. An internal strategy team is reviewing the report, as well as creating a DEI vision and mission statement. The progress that has been made is positive, but we know that this is a long-term process. Another component of this effort is that the City Council appointed 15 members to an Equity Committee Planning Group tasked with developing a structure for a permanent Equity Committee. The work of this committee will help strengthen relationships in the community and bring forward voices and issues that don't always get aired.

We continued to complete projects from the transportation bond program, finishing construction on a number of flashing beacon crosswalks and other pedestrian safety improvements. We completed several of the signature projects of the program: the Garden Corner Curves realignment and the installation of a traffic



signal at the intersection of Martinazzi Avenue and Sagert Street. The Garden Corner Curves was a roadway with sharp turns and no bike lanes or pedestrian access, causing numerous safety issues. The street was realigned to make car travel safer and bike and pedestrian lanes were added to offer safe travel by bikes and on foot. At Martinazzi and Sagert, we took a 4-way stop with confusing travel lanes and added a traffic signal to create a better flow of vehicular travel through that area.

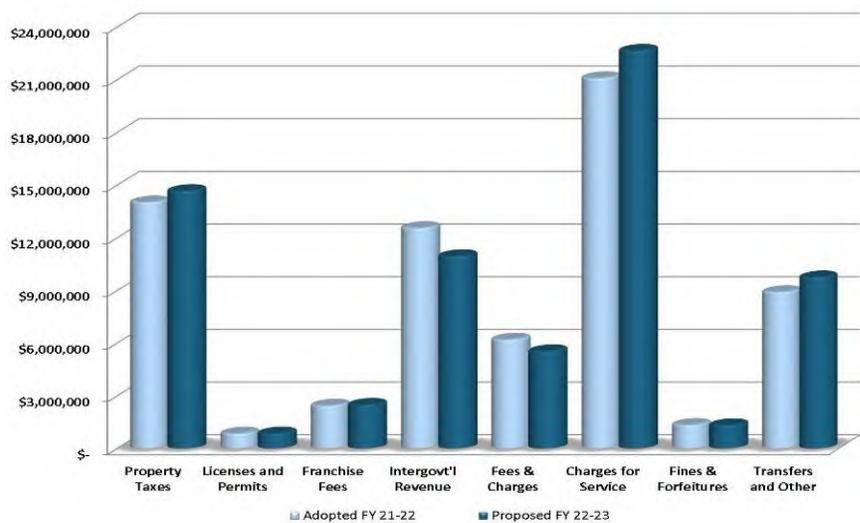
The last big undertaking that I would like to point out from the current fiscal year is the kick-off of the Community Climate Action Plan. We strive to be good environmental stewards, and another City Council vision statement centers around fostering an environmentally active, sustainable, responsible, and forward-thinking community. We hired a consultant to help identify the ways in which our community can adapt to changing climate conditions and limit our contributions to climate change, and to develop an action plan to do so in the coming years.

There are many other things that were accomplished this year, but this message is also about what we plan to do in the upcoming year to continue to stay resilient and improve on all the great things we are doing now.

Overall, the City of Tualatin budget is increasing by 0.71% over the adopted, and amended, 2021/2022 budget, to \$137,950,405. Below, you will see more about what makes up the changes in revenues and expenditures that account for this small increase.

Revenues

As the chart to the right illustrates, all but two of the categories are projected to increase for the upcoming fiscal year, with total current resources increasing 1.27% from the adopted, and amended, FY 2021-22 budget. We have been fortunate through the pandemic to maintain some stability in our revenue sources, particularly in the General Fund. We utilize a fiscal health model and policy in the General Fund to only spend on-going revenues on on-going expenditures, and have been able to maintain compliance with this policy due to this overall stability.



Our largest single revenue category is Charges for Service; revenues in this category are increasing 7.42%. Charges for Services are primarily made up of rate-related revenues for water, sewer, and stormwater service, making up 93.4% of the revenues in this category. The rate increases for water, sewer, and stormwater

Budget Message

services make up 2/3rds of the increase in this category. Also included in this category are revenues for the City's popular recreation programs. After two summers not being able to hold the number and size of these programs as we had pre-pandemic, we are anticipating a return to more of a "normal" recreational program. Because we had not reduced the budgeted numbers in the past years, in hopes of having a full slate of available programs, the increase in this category is not impacted by the return to more normal offerings. The single source of revenue in this category that makes up the remaining increase is the vehicle replacement charge line item. A few years ago, we created a Vehicle Replacement Fund for vehicles that support our utility functions and are shared between the General Fund and the utility funds. For the upcoming fiscal year, we are adding the rest of the General Fund vehicles to the Vehicle Replacement Fund, so the remainder of the increase in this category is the additional contributions from the General Fund to the Vehicle Replacement Fund.



The second largest revenue source is the City's property tax revenues, and are one of the more stable revenues for us. The stability in this category is due to the passage of Measures 5 and 50 in the 1990's. While these measures create a number of inequities throughout the State of Oregon, they do provide stability during tougher economic times. Measure 50 created a divergence between a property's real market value (RMV) and its assessed value (AV). While we do not benefit from the rising housing prices, we are not impacted when housing prices drop. Measure 50 allows for a 3% growth in assessed value, unless there are certain changes in the property. The one area that can have a negative impact and cause revenues to increase by less than 3% is personal property in our commercial and industrial industries. As equipment depreciates, the assessed value of the equipment drops, reducing the amount of property tax revenue. Conversely, when a company reinvests in equipment, we experience increases in value and revenues. With supply chain issues and other market factors, we are watching these equipment values to see how they might impact our revenues. We are starting to see a slight drop in personal property tax revenues, but have still been able to maintain assessed value increases over 4.5% the last couple of years. Due to a concern about a larger decline in values for this type of property, as well as larger construction projects being put on hold the last couple of years, we are taking a conservative, but realistic approach to property tax revenues and budgeting for a 3.5% increase in assessed value.

Speaking of construction projects, we are experiencing the restarting of projects that had been put on hold during the pandemic. Our revenue collections in the Licenses and Permits category have been lower than budgeted as the value of projects that were being completed were smaller than anticipated. Unsure of the direction of projects when the fiscal year 2021/2022 budget was prepared, we had not adjusted the budget last year. The 1.22% increase in this category reflects our conservative assumptions that we will see the construction activity we were anticipating in previous years. Other revenues in this category, such as business and rental licenses, are projected to remain stable.

Intergovernmental revenues make up the third largest source of revenue for the City. This category records grants, transient occupancy tax collections, revenues for our Library from Washington and Clackamas County library districts, and for intergovernmental agreements for supplying police services to the Tigard-Tualatin School District (school resource officers) and to the neighboring City of Durham, as well as agreements for funding of sewer projects from the countywide sewer special district, Clean Water Services (CWS). State Shared Revenues, the City's share of cigarette, liquor, marijuana, and gas taxes are also included in this category. Overall, this category is decreasing 12.73% due to some one-time grants and contributions for projects in Fiscal Year 2021/2022. The City received funding for projects including improvements to Herman Road, as well as the extension of the Tualatin River Greenway Trail, under Highway 99W, to connect to the trail segment adjacent to the River Ridge Multi-Family housing project on the west side of the highway. Even with the increase in contributions from CWS for anticipated sewer projects, revenues in this category for Fiscal Year 2022/2023 are decreasing.



The Franchise Fees category can be hard to predict; we are projecting a 2.05% increase in these fees, due to higher collections from companies utilizing the City's right of way. Under a recently adopted right of way ordinance, we have been able to capture fees from those sited in the City's right of way that we were unable to collect before. Electric and natural gas franchise fees remained stable through 2021 and we expect the same to be true in 2022.

The Fees and Charges category is experiencing a 10.59% decrease in projected revenue. The decrease is primarily due to Parks System Development Charges for a large multi-family project that was budgeted for in Fiscal Year 2021/2022. Other system development charges (SDC) in this category are expected to remain stable, as well as revenues from our road utility, sidewalk/street tree, and parks utility fees. Increases and decreases in this category are driven by development and payment of SDCs each year.

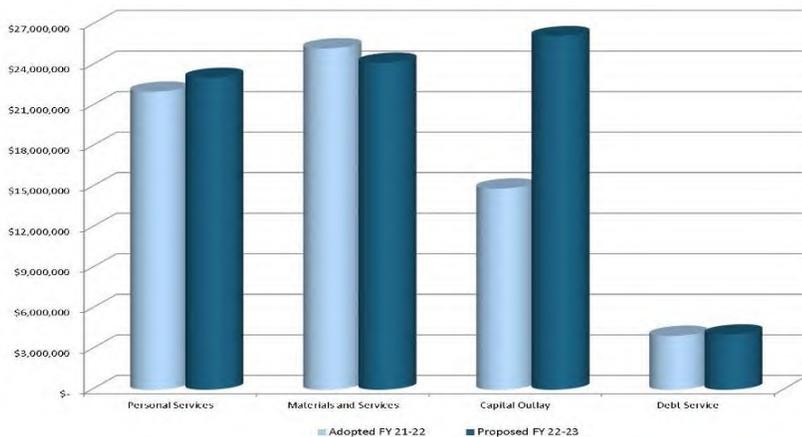
For Fiscal Year 2022/2023, Fines and Forfeitures revenues are seeing a slight reduction of 0.41%, due to the elimination of Library fines for overdue materials throughout the Countywide Library system last year. Traffic fines paid through the Tualatin Municipal Court are expected to remain stable and we are budgeting the same amount as was budgeted in Fiscal Year 2021/2022.

Transfers and Other revenue is projected to increase 9.48%, largely due to a significant increase in investment earnings for the upcoming year. We are seeing an increase in interest rates for our idle funds, after a couple years of low interest rates. We were experiencing a reduction of interest revenues as higher interest rate investments were maturing and being replaced by instruments with significantly lower interest rates. With the increase in interest rates, we are seeing a trend in the other direction, and are therefore increasing our projected interest revenues.

Budget Message

Expenditures

The City’s expenditure budget (total requirements less contingency, reserves and unappropriated fund balances) for Fiscal Year 2022/2023 equals \$86,223,060. This is a 16.59% increase from the adopted, and amended, Fiscal Year 2021/2022 budget.



As you can see from the chart to the left, the biggest increase is in the Capital Outlay category. The 75.80% increase is primarily due to the increase in number and size of projects included in the Fiscal Year 2022/2023 budget. With over \$26.1 million in projects budgeted, there are a lot of exciting things happening around the City of Tualatin.

In addition to a number of water, sewer, and stormwater projects, we are continuing to move forward with design work on two projects; both projects have included extensive public engagement processes to discuss location and amenities. The first is a Veteran’s Memorial, proposed to be built on the east end of the Tualatin Commons, and the second is the design of a significant renovation of Stoneridge Park. Once design is completed for these projects and preliminary construction estimates are received, we can begin pulling together the funding options. One opportunity for the Stoneridge Park project is the City’s share of American Rescue Plan Act (ARPA) funds. The park is in a Qualified Census Tract and provides recreational opportunities to underserved populations on the east side of Tualatin.

The park development division of the Parks and Recreation Department will also be busy with projects funded by the Parks Utility Fee that Examples of proposed fields at school facilities and Tualatin High School Stadium with the Tigard-Tualatin Parks Utility Fund are Brown’s Ferry Park, access Woodrose Park, stair parks restroom renovations.



the City Council passed last year. projects include renovations of play converting the field lights at the to LED lighting, both as partnerships School District. Also included in the renovation of the boardwalk at and safety improvements at Little renovation in Victoria Woods, and Another large amount impacting the

increase in this category is proposed land purchases for parks facilities in the Basalt Creek area.

Budgeted Water projects will help provide water to the Basalt Creek area and particularly for an affordable housing project that is proposed in that area. The first is the need to upsize our B Level transmission line for the future development in Basalt Creek. The second project will utilize ARPA funds to provide a water line to serve the currently proposed affordable housing complex. Additionally, due to the projected growth in Basalt Creek, there funds budgeted to complete the master plan for stormwater in that area.

Transportation projects are once again high visibility in the capital program. In addition to the Tualatin Moving Forward program, Transportation Development Tax funds will be used to complete necessary infill of sidewalks along Boones Ferry Road. This project will increase pedestrian safety along this busy corridor. The other large project that is budgeted in the Transportation Bond Fund is improvements to Tualatin-Sherwood Road, from Martinazzi Avenue to Interstate 5. These improvements will enhance traffic flow in a busy corridor for vehicles trying to get to the freeway. As we start to wind down the very successful Tualatin Moving Forward program, some other projects in the budget include:

- Safety projects in the area of Hazelbrook Middle School
- 65th Avenue Crossing, near Legacy Meridian Park Hospital
- Sidewalks along Highway 99: Pony Ridge to 124th Avenue
- Sidewalk infill at Avery Street and Tualatin-Sherwood Road
- Sidewalk and pedestrian improvements at the Fred Meyer driveway at Martinazzi Avenue

A full list of capital projects included in the Proposed Budget can be found behind the Capital Improvement Plan tab in the budget document.

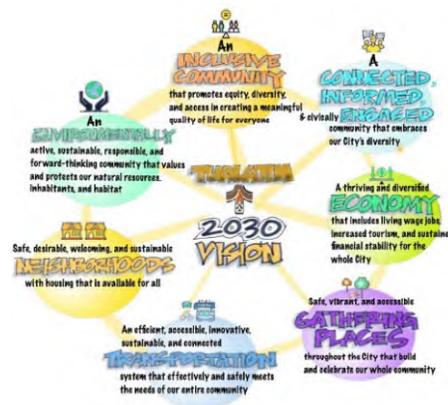
When providing high quality services to our customers and residents, there is no way to do it without having high-quality employees providing those services. Tualatin has the finest employees that can be found anywhere.



The cost of the City’s labor force to provide services to our customers and residents can be found in the Personal Services category and includes contractual obligations for cost of living and step increases based upon collective bargaining agreements and the City’s salary schedules. Also included in this category are health and dental benefits, as well as contributions to the Public Employees Retirement System (PERS). We are in the second year of biennial PERS rates, so increases to pension expenditures is only driven by increases in salaries themselves.

Health and dental coverage is purchased through City/County Insurance Services (CIS) and we are part of a collective that allows us to take advantage of a larger pool and keep premiums lower than on the open market. Health and Dental benefit increases are lower than anticipated, allowing us to keep the increase in this category to 4.64%.

Because of the diligent work of the departments in keeping costs down and managing their budgets effectively, the Materials and Services category is decreasing 4.24% for Fiscal Year 2022/2023. The budget in each department reflects the resources needed to provide the level of service to the community. In addition, we are continuing our Diversity, Equity, and Inclusion work, as well as work on the Climate Action Plan, both tied to City Council vision and priorities. Other major expenditures being budgeted are resurfacing of the sports court at Jurgens Park, a



Budget Message

marketing plan for the Library, redesign of the Tualatin Today E-Newsletter, and contracting for a Tualatin Community Survey to gauge residents attitudes about our amenities, services, and community participation.

Everything that is included in the Expenditure budget provides high quality services in ways that allow us to continue being good stewards of public dollars.

Tualatin Development Commission

The Tualatin Development Commission (TDC) is Tualatin’s urban renewal agency, and will have significant activity during Fiscal Year 2022/2023.

In the Leveton Tax Increment District, the Herman Road Extension project is budgeted to be started, which will utilize a large percentage of the remaining funds in this district.

In Fiscal Year 2021/2022, the Commission adopted the Southwest and Basalt Creek Development Area Plan. The Proposed Budget includes the first tax increment collection for the Southwest Urban Renewal District (SWURD). The Tualatin City Council is in the process of exploring a Core Opportunity Reinvestment Area in the I-5 Corridor, which would help spur redevelopment in the City’s core area. One potential funding source would be to create an urban renewal district in this area. Staff is working with an external working group, interested parties in the area and then will present the results of these efforts to the City Council for consideration. Funds for these efforts are included in the TDC’s 2022/2023 budget.

Acknowledgements

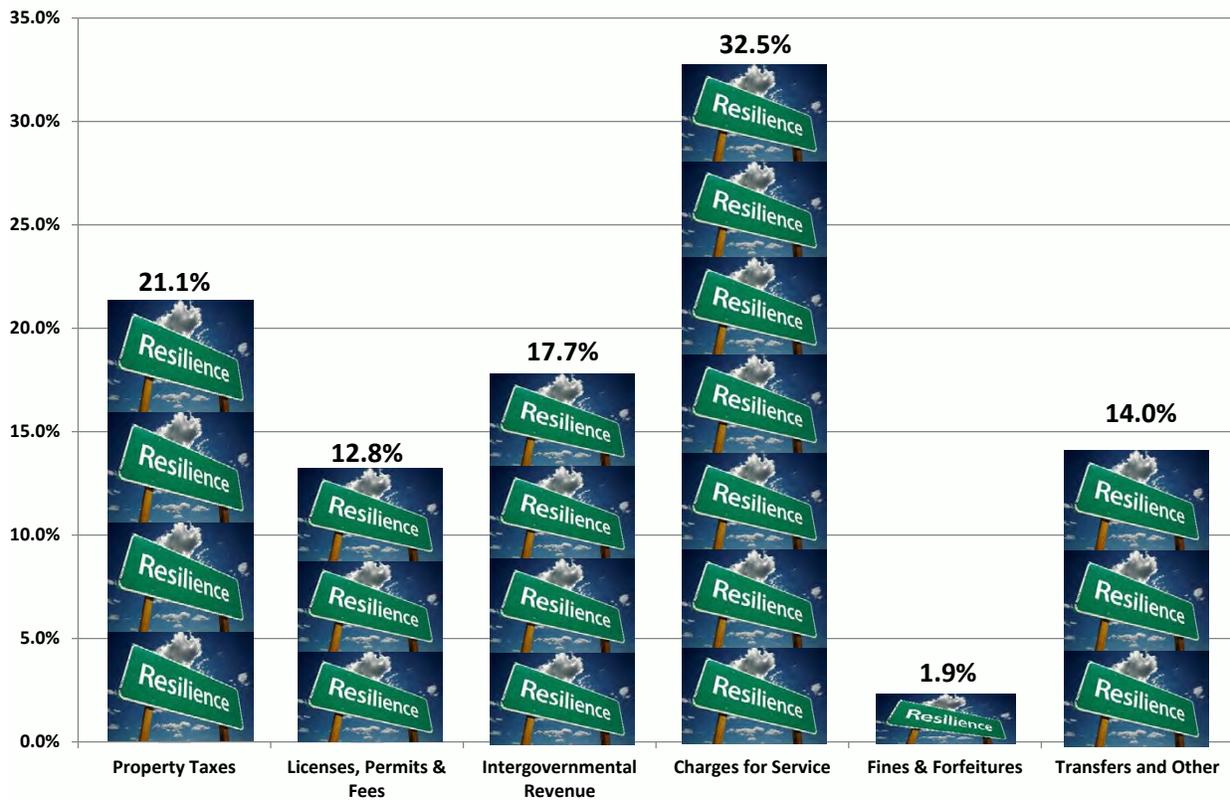
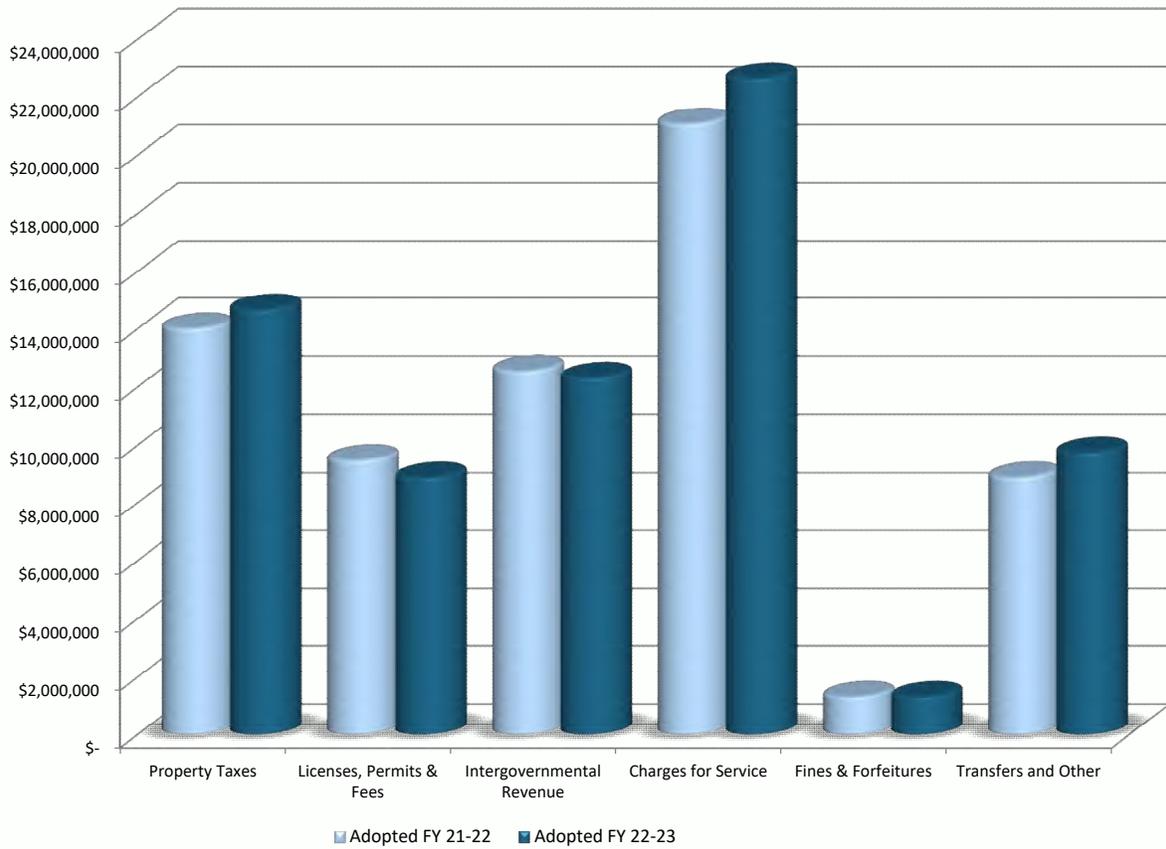
The past couple of years have been trying on our organization and our community, but throughout those years, Tualatin staff proved over and over again that they are **Resilient, Adaptable, Nimble** and **Flexible**; all while being **Caring** and **Inclusive**. I am so proud to lead an organization of such a great group of employees and am very grateful for all they do, day in and day out.

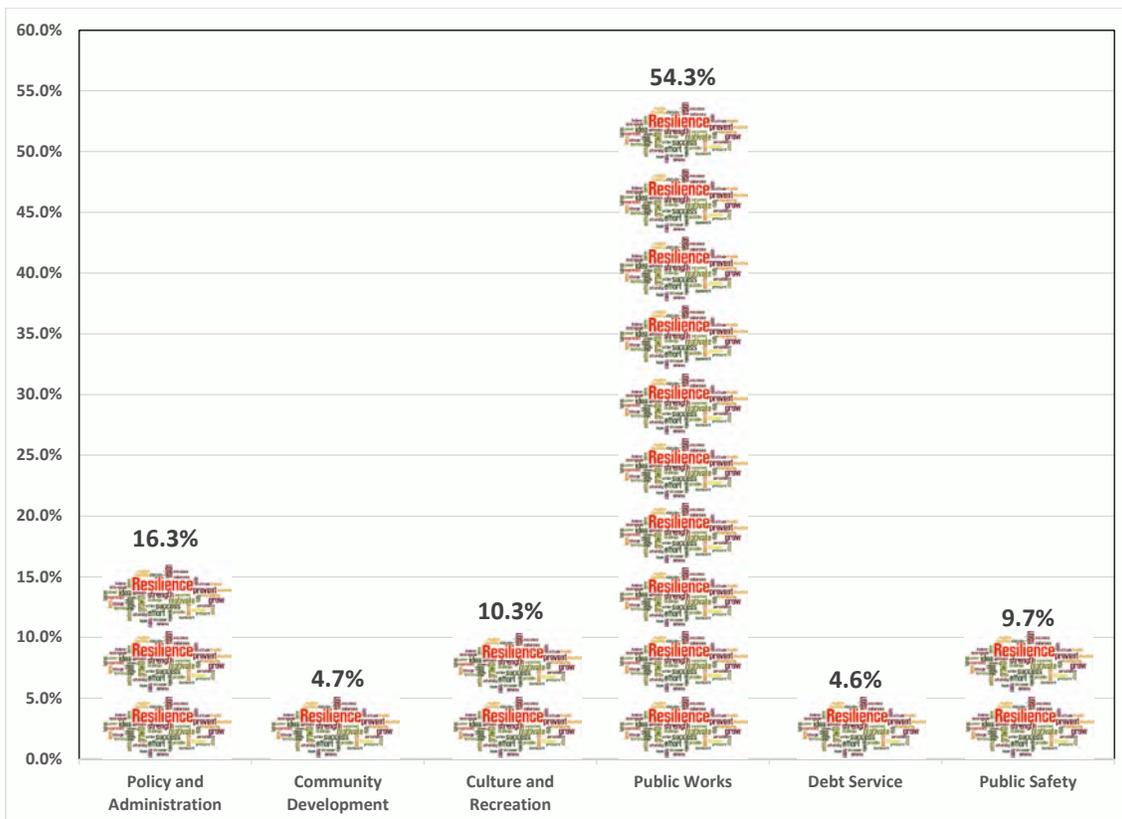
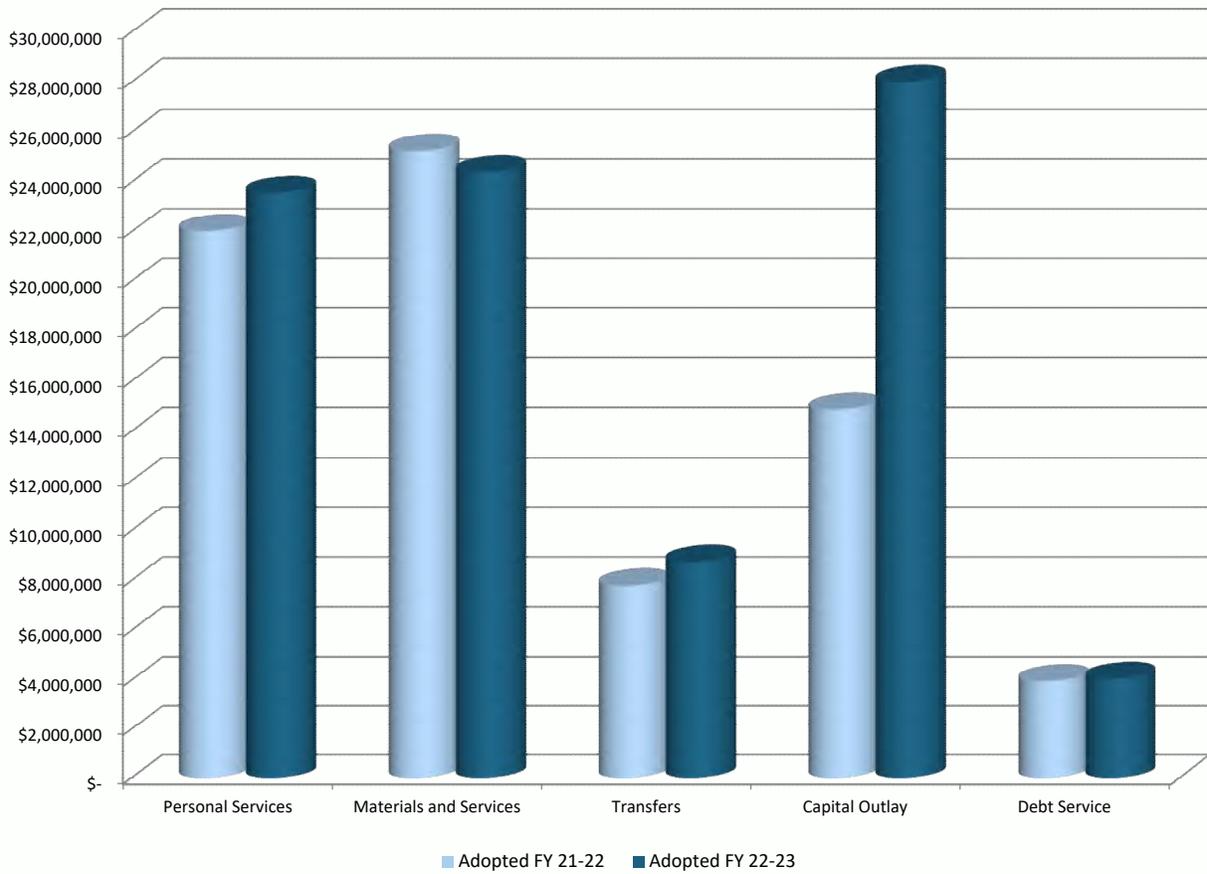
Special thanks to Don Hudson, Assistant City Manager/Finance Director, Matt Warner, Assistant Finance Director, and Lisa Thorpe, Finance Department Management Analyst II, for their work on the budget and the budget document. Sincere thanks to everyone involved in the budget process, including the Tualatin Budget Advisory Committee and the City Council, for making Tualatin’s budget process one of the best around.

Respectfully Submitted,



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





| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Property Taxes | \$ 13,261,633 | \$ 13,778,555 | \$ 14,018,550 | \$ 14,665,205 | \$ 14,665,205 | \$ 14,665,205 |
| Franchise Fees | 2,440,018 | 2,619,480 | 2,440,000 | 2,490,000 | 2,490,000 | 2,490,000 |
| Licenses And Permits | 1,344,072 | 734,165 | 849,530 | 859,925 | 859,925 | 859,925 |
| Intergovernmental | 6,623,451 | 7,974,124 | 12,554,775 | 10,956,930 | 12,317,830 | 12,317,830 |
| Charges For Services | 20,533,341 | 20,484,292 | 21,090,280 | 22,655,375 | 22,655,375 | 22,655,375 |
| Fines And Forfeitures | 1,168,796 | 1,149,982 | 1,336,500 | 1,331,000 | 1,331,000 | 1,331,000 |
| Investment Earnings | 1,575,253 | 836,783 | 447,845 | 616,140 | 616,140 | 616,140 |
| Fees & Charges | 4,553,095 | 2,677,087 | 6,199,640 | 5,542,765 | 5,542,765 | 5,542,765 |
| Other Revenue | 1,125,716 | 4,987,239 | 625,030 | 160,955 | 160,955 | 160,955 |
| Transfers In | 10,771,160 | 7,199,601 | 7,834,050 | 8,973,755 | 8,973,755 | 8,973,755 |
| Total Current Resources | \$ 63,396,535 | \$ 62,441,308 | \$ 67,396,200 | \$ 68,252,050 | \$ 69,612,950 | \$ 69,612,950 |
| Beginning Fund Balance | 70,627,357 | 72,159,442 | 69,580,500 | 69,698,355 | 69,784,355 | 69,826,615 |
| Total Resources | <u>\$ 134,023,892</u> | <u>\$ 134,600,750</u> | <u>\$ 136,976,700</u> | <u>\$ 137,950,405</u> | <u>\$ 139,397,305</u> | <u>\$ 139,439,565</u> |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Personal Services | \$ 22,343,157 | \$ 20,296,339 | \$ 22,042,160 | \$ 23,064,375 | \$ 23,064,375 | \$ 23,573,345 |
| Materials & Services | 19,445,059 | 19,773,800 | 25,253,485 | 24,183,640 | 24,188,640 | 24,408,965 |
| Capital Outlay | 5,597,135 | 12,479,560 | 14,875,160 | 26,151,100 | 27,983,000 | 28,010,000 |
| Transfers Out | 10,703,050 | 7,121,001 | 7,808,520 | 8,749,875 | 8,749,875 | 8,749,875 |
| Debt Service | 3,776,049 | 3,874,589 | 3,975,175 | 4,074,070 | 4,074,070 | 4,074,070 |
| Other Financing Uses | - | 42,800 | - | - | - | - |
| Contingency | - | - | 29,893,375 | 27,818,865 | 27,818,865 | 27,445,545 |
| Reserves & Unappropriated | 72,159,442 | 71,012,661 | 33,128,825 | 23,908,480 | 23,518,480 | 23,177,765 |
| Total Requirements | <u>\$ 134,023,892</u> | <u>\$ 134,600,750</u> | <u>\$ 136,976,700</u> | <u>\$ 137,950,405</u> | <u>\$ 139,397,305</u> | <u>\$ 139,439,565</u> |

**City of Tualatin
Fiscal Year 2022 - 2023
Changes in Fund Balance**

| | Beginning Fund Balance | Changes in Fund Balance | Ending Fund Balance |
|--|-----------------------------------|------------------------------------|--------------------------------|
| General Fund | \$ 14,356,605 | \$ (1,349,610) | \$ 13,006,995 |
| Building Fund | \$ 980,180 | \$ (608,250) | \$ 371,930 |
| Road Utility Fee Fund | \$ 1,639,140 | \$ (483,210) | \$ 1,155,930 |
| Road Operating Fund | \$ 2,813,340 | \$ (544,795) | \$ 2,268,545 |
| Core Area Parking District Fund | \$ 253,100 | \$ (34,320) | \$ 218,780 |
| Tualatin Scholarship Fund | \$ 50,410 | \$ - | \$ 50,410 |
| Parks Utility Fund | \$ 564,480 | \$ (431,790) | \$ 132,690 |
| Transportation Development Tax Fund | \$ 12,045,720 | \$ (819,895) | \$ 11,225,825 |
| American Rescue Plan Fund | \$ 3,111,040 | \$ (511,040) | \$ 2,600,000 |
| General Obligation Bond Fund | \$ 125,000 | \$ (50,000) | \$ 75,000 |
| Park Development Fund | \$ 1,516,950 | \$ (1,472,160) | \$ 44,790 |
| Transportation Project Fund | \$ 8,027,250 | \$ (7,905,390) | \$ 121,860 |
| Tualatin City Services Building Fund | \$ 659,250 | \$ (659,250) | \$ - |
| Water Operating Fund | \$ 8,352,520 | \$ (2,823,520) | \$ 5,529,000 |
| Water Development Fund | \$ 1,410,010 | \$ (1,357,200) | \$ 52,810 |
| Sewer Operating Fund | \$ 1,897,700 | \$ (139,660) | \$ 1,758,040 |
| Sewer Development Fund | \$ 3,386,300 | \$ (15,210) | \$ 3,371,090 |
| Stormwater Operating Fund | \$ 6,724,685 | \$ (199,270) | \$ 6,525,415 |
| Stormwater Development Fund | \$ 529,790 | \$ (169,560) | \$ 360,230 |
| Enterprise Bond Fund | \$ 524,885 | \$ (122,865) | \$ 402,020 |
| Vehicle Replacement Fund | \$ 730,000 | \$ 621,950 | \$ 1,351,950 |
| Total City of Tualatin | \$ 69,698,355 | \$ (19,075,045) | \$ 50,623,310 |
| TDC Administration Fund | \$ 688,910 | \$ (658,680) | \$ 30,230 |
| Leveton Projects Fund | \$ 3,000,000 | \$ (3,000,000) | \$ - |
| Total Tualatin Development Commission | \$ 3,688,910 | \$ (3,658,680) | \$ 30,230 |

| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Property Taxes | \$ 10,461,493 | \$ 10,932,643 | \$ 11,066,550 | \$ 11,642,355 | \$ 11,642,355 | \$ 11,642,355 |
| Franchise Fees | 2,440,018 | 2,619,480 | 2,440,000 | 2,490,000 | 2,490,000 | 2,490,000 |
| Licenses And Permits | 400,027 | 334,062 | 308,000 | 318,000 | 318,000 | 318,000 |
| Intergovernmental | 4,071,822 | 5,266,624 | 5,295,880 | 4,002,565 | 5,363,465 | 5,363,465 |
| Charges For Services | 247,254 | 117,137 | 198,250 | 194,250 | 194,250 | 194,250 |
| Fines And Forfeitures | 1,168,796 | 1,149,982 | 1,336,500 | 1,331,000 | 1,331,000 | 1,331,000 |
| Investment Earnings | 290,143 | 132,311 | 100,000 | 138,140 | 138,140 | 138,140 |
| Fees & Charges | 77,059 | 62,725 | 138,750 | 130,400 | 130,400 | 130,400 |
| Other Revenue | 215,159 | 286,062 | 172,630 | 158,555 | 158,555 | 158,555 |
| Transfers In | 4,989,750 | 4,932,610 | 5,288,990 | 5,307,330 | 5,307,330 | 5,307,330 |
| Total Current Resources | \$ 24,361,521 | \$ 25,833,636 | \$ 26,345,550 | \$ 25,712,595 | \$ 27,073,495 | \$ 27,073,495 |
| Beginning Fund Balance | 13,392,248 | 11,549,023 | 12,306,385 | 14,356,605 | 14,392,605 | 14,434,865 |
| Total Resources | <u>\$ 37,753,769</u> | <u>\$ 37,382,659</u> | <u>\$ 38,651,935</u> | <u>\$ 40,069,200</u> | <u>\$ 41,466,100</u> | <u>\$ 41,508,360</u> |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Personal Services | \$ 19,445,180 | \$ 17,477,925 | \$ 18,908,355 | \$ 19,818,805 | \$ 19,818,805 | \$ 19,908,235 |
| Materials & Services | 4,430,236 | 5,536,902 | 5,770,870 | 6,287,770 | 6,292,770 | 6,308,030 |
| Capital Outlay | 511,552 | 880,399 | 2,783,680 | 806,250 | 2,198,150 | 2,225,150 |
| Transfers Out | 1,817,775 | 197,000 | 168,460 | 59,950 | 59,950 | 59,950 |
| Contingency | - | - | 3,799,350 | 4,045,920 | 4,045,920 | 4,275,200 |
| Reserves & Unappropriated | 11,549,023 | 13,290,433 | 7,221,220 | 9,050,505 | 9,050,505 | 8,731,795 |
| Total Requirements | <u>\$ 37,753,766</u> | <u>\$ 37,382,659</u> | <u>\$ 38,651,935</u> | <u>\$ 40,069,200</u> | <u>\$ 41,466,100</u> | <u>\$ 41,508,360</u> |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Licenses And Permits | \$ 944,046 | \$ 400,103 | \$ 541,530 | \$ 541,925 | \$ 541,925 | \$ 541,925 |
| Charges For Services | 1,037,933 | 280,656 | 442,110 | 442,400 | 442,400 | 442,400 |
| Investment Earnings | 45,423 | 17,007 | 19,800 | 6,880 | 6,880 | 6,880 |
| Fees & Charges | 4,972 | 5,662 | 5,350 | 5,350 | 5,350 | 5,350 |
| Other Revenue | 1,100 | 800 | 200 | 200 | 200 | 200 |
| Transfers In | 75,000 | 78,760 | 75,000 | 75,000 | 75,000 | 75,000 |
| Total Current Resources | \$ 2,108,474 | \$ 782,988 | \$ 1,083,990 | \$ 1,071,755 | \$ 1,071,755 | \$ 1,071,755 |
| Beginning Fund Balance | 2,057,726 | 2,126,959 | 1,425,090 | 980,180 | 980,180 | 980,180 |
| Total Resources | \$ 4,166,200 | \$ 2,909,947 | \$ 2,509,080 | \$ 2,051,935 | \$ 2,051,935 | \$ 2,051,935 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 1,078,143 | \$ 915,110 | \$ 1,026,800 | \$ 1,061,380 | \$ 1,061,380 | \$ 1,067,915 |
| Materials & Services | 64,104 | 62,580 | 91,250 | 89,250 | 89,250 | 89,250 |
| Capital Outlay | 24,613 | - | - | - | - | - |
| Transfers Out | 872,380 | 583,350 | 495,330 | 522,840 | 522,840 | 522,840 |
| Contingency | - | - | 231,415 | 251,020 | 251,020 | 252,000 |
| Reserves & Unappropriated | 2,126,959 | 1,348,907 | 664,285 | 127,445 | 127,445 | 119,930 |
| Total Requirements | \$ 4,166,199 | \$ 2,909,947 | \$ 2,509,080 | \$ 2,051,935 | \$ 2,051,935 | \$ 2,051,935 |

| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Resources by Source | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Investment Earnings | \$ 2,242 | \$ 2,842 | \$ 3,815 | \$ 14,875 | \$ 14,875 | \$ 14,875 |
| Fees & Charges | 1,573,514 | 1,638,699 | 1,705,900 | 1,770,035 | 1,770,035 | 1,770,035 |
| Transfers In | 374,734 | 460,000 | 460,000 | 499,990 | 499,990 | 499,990 |
| Total Current Resources | \$ 1,950,490 | \$ 2,101,541 | \$ 2,169,715 | \$ 2,284,900 | \$ 2,284,900 | \$ 2,284,900 |
| Beginning Fund Balance | 399,380 | 522,662 | 762,930 | 1,639,140 | 1,639,140 | 1,639,140 |
| Total Resources | \$ 2,349,870 | \$ 2,624,203 | \$ 2,932,645 | \$ 3,924,040 | \$ 3,924,040 | \$ 3,924,040 |

| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Requirements by Object | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Materials & Services | \$ 1,460,797 | \$ 1,330,184 | \$ 1,862,245 | \$ 2,345,910 | \$ 2,345,910 | \$ 2,345,910 |
| Transfers Out | 366,410 | 401,210 | 443,535 | 422,200 | 422,200 | 422,200 |
| Contingency | - | - | 341,755 | 415,215 | 415,215 | 415,215 |
| Reserves & Unappropriated | 522,662 | 892,809 | 285,110 | 740,715 | 740,715 | 740,715 |
| Total Requirements | \$ 2,349,869 | \$ 2,624,203 | \$ 2,932,645 | \$ 3,924,040 | \$ 3,924,040 | \$ 3,924,040 |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Intergovernmental | \$ 2,549,699 | \$ 2,560,691 | \$ 3,353,090 | \$ 2,736,160 | \$ 2,736,160 | \$ 2,736,160 |
| Investment Earnings | 62,925 | 30,827 | 14,800 | 25,560 | 25,560 | 25,560 |
| Fees & Charges | 68,845 | - | - | - | - | - |
| Other Revenue | 366,500 | 1,687 | - | - | - | - |
| Transfers In | 283,890 | 323,340 | 444,205 | 351,310 | 351,310 | 351,310 |
| Total Current Resources | \$ 3,331,859 | \$ 2,916,545 | \$ 3,812,095 | \$ 3,113,030 | \$ 3,113,030 | \$ 3,113,030 |
| Beginning Fund Balance | 2,307,872 | 2,869,367 | 2,960,905 | 2,813,340 | 2,813,340 | 2,813,340 |
| Total Resources | <u>\$ 5,639,731</u> | <u>\$ 5,785,912</u> | <u>\$ 6,773,000</u> | <u>\$ 5,926,370</u> | <u>\$ 5,926,370</u> | <u>\$ 5,926,370</u> |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 571,393 | \$ 623,108 | \$ 667,095 | \$ 691,110 | \$ 691,110 | \$ 695,280 |
| Materials & Services | 863,846 | 808,242 | 1,064,635 | 1,150,425 | 1,150,425 | 1,150,425 |
| Capital Outlay | 220,321 | 184,021 | 951,500 | 506,000 | 506,000 | 506,000 |
| Transfers Out | 1,114,804 | 1,305,680 | 1,316,120 | 1,306,120 | 1,306,120 | 1,306,120 |
| Contingency | - | - | 600,830 | 548,050 | 548,050 | 548,675 |
| Reserves & Unappropriated | 2,869,367 | 2,864,861 | 2,172,820 | 1,724,665 | 1,724,665 | 1,719,870 |
| Total Requirements | <u>\$ 5,639,731</u> | <u>\$ 5,785,912</u> | <u>\$ 6,773,000</u> | <u>\$ 5,926,370</u> | <u>\$ 5,926,370</u> | <u>\$ 5,926,370</u> |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Investment Earnings | \$ 4,062 | \$ 2,014 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Fees & Charges | 73,695 | 66,340 | 60,000 | 68,000 | 68,000 | 68,000 |
| Total Current Resources | \$ 77,757 | \$ 68,354 | \$ 62,000 | \$ 70,000 | \$ 70,000 | \$ 70,000 |
| Beginning Fund Balance | 162,826 | 187,311 | 215,300 | 253,100 | 253,100 | 253,100 |
| Total Resources | \$ 240,583 | \$ 255,665 | \$ 277,300 | \$ 323,100 | \$ 323,100 | \$ 323,100 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Materials & Services | \$ 19,572 | \$ 18,498 | \$ 26,400 | \$ 29,400 | \$ 29,400 | \$ 29,400 |
| Capital Outlay | - | - | - | 40,000 | 40,000 | 40,000 |
| Transfers Out | 33,700 | 33,960 | 27,190 | 34,920 | 34,920 | 34,920 |
| Contingency | - | - | 8,035 | 14,625 | 14,625 | 14,625 |
| Reserves & Unappropriated | 187,311 | 203,207 | 215,675 | 204,155 | 204,155 | 204,155 |
| Total Requirements | \$ 240,583 | \$ 255,665 | \$ 277,300 | \$ 323,100 | \$ 323,100 | \$ 323,100 |

| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Intergovernmental | \$ 1,500 | \$ 1,500 | \$ - | \$ - | \$ - | \$ - |
| Investment Earnings | 1,090 | 489 | 250 | 500 | 500 | 500 |
| Total Current Resources | \$ 2,590 | \$ 1,989 | \$ 250 | \$ 500 | \$ 500 | \$ 500 |
| Beginning Fund Balance | 51,021 | 50,611 | 50,180 | 50,410 | 50,410 | 50,410 |
| Total Resources | \$ 53,611 | \$ 52,600 | \$ 50,430 | \$ 50,910 | \$ 50,910 | \$ 50,910 |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Materials & Services | \$ 3,000 | \$ 2,500 | \$ - | \$ 500 | \$ 500 | \$ 500 |
| Reserves & Unappropriated | 50,611 | 50,100 | 50,430 | 50,410 | 50,410 | 50,410 |
| Total Requirements | \$ 53,611 | \$ 52,600 | \$ 50,430 | \$ 50,910 | \$ 50,910 | \$ 50,910 |

| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Investment Earnings | \$ - | \$ - | \$ 2,000 | \$ 3,480 | \$ 3,480 | \$ 3,480 |
| Fees & Charges | - | - | 676,440 | 678,440 | 678,440 | 678,440 |
| Total Current Resources | \$ - | \$ - | \$ 678,440 | \$ 681,920 | \$ 681,920 | \$ 681,920 |
| Beginning Fund Balance | - | - | - | 564,480 | 614,480 | 614,480 |
| Total Resources | \$ - | \$ - | \$ 678,440 | \$ 1,246,400 | \$ 1,296,400 | \$ 1,296,400 |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Materials & Services | \$ - | \$ - | \$ 9,600 | \$ 9,600 | \$ 9,600 | \$ 9,600 |
| Capital Outlay | - | - | 100,000 | 992,000 | 1,042,000 | 1,042,000 |
| Transfers Out | - | - | 29,360 | 112,110 | 112,110 | 112,110 |
| Contingency | - | - | 539,480 | 132,690 | 132,690 | 132,690 |
| Total Requirements | \$ - | \$ - | \$ 678,440 | \$ 1,246,400 | \$ 1,296,400 | \$ 1,296,400 |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Investment Earnings | \$ 234,770 | \$ 116,079 | \$ 59,000 | \$ 116,075 | \$ 116,075 | \$ 116,075 |
| Fees & Charges | 1,546,908 | 704,071 | 925,000 | 925,000 | 925,000 | 925,000 |
| Total Current Resources | \$ 1,781,678 | \$ 820,150 | \$ 984,000 | \$ 1,041,075 | \$ 1,041,075 | \$ 1,041,075 |
| Beginning Fund Balance | 9,538,691 | 11,271,889 | 11,810,090 | 12,045,720 | 12,045,720 | 12,045,720 |
| Total Resources | \$ 11,320,369 | \$ 12,092,039 | \$ 12,794,090 | \$ 13,086,795 | \$ 13,086,795 | \$ 13,086,795 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Capital Outlay | \$ - | \$ 441,632 | \$ 816,640 | \$ 1,750,000 | \$ 1,750,000 | \$ 1,750,000 |
| Transfers Out | 48,480 | 31,800 | 54,350 | 110,970 | 110,970 | 110,970 |
| Contingency | - | - | 11,923,100 | 11,225,825 | 11,225,825 | 11,225,825 |
| Reserves & Unappropriated | 11,271,889 | 11,618,607 | - | - | - | - |
| Total Requirements | \$ 11,320,369 | \$ 12,092,039 | \$ 12,794,090 | \$ 13,086,795 | \$ 13,086,795 | \$ 13,086,795 |

| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------|-------------|-------------|---------------------|---------------------|---------------------|---------------------|
| Resources by Source | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Intergovernmental | \$ - | \$ - | \$ 3,089,765 | \$ 3,091,505 | \$ 3,091,505 | \$ 3,091,505 |
| Investment Earnings | - | - | 10,000 | 31,570 | 31,570 | 31,570 |
| Total Current Resources | \$ - | \$ - | \$ 3,099,765 | \$ 3,123,075 | \$ 3,123,075 | \$ 3,123,075 |
| Beginning Fund Balance | - | - | 3,089,770 | 3,111,040 | 3,111,040 | 3,111,040 |
| Total Resources | \$ - | \$ - | \$ 6,189,535 | \$ 6,234,115 | \$ 6,234,115 | \$ 6,234,115 |

| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---------------------------|-------------|-------------|---------------------|---------------------|---------------------|---------------------|
| Requirements by Object | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 400,000 |
| Materials & Services | - | - | 3,000,000 | - | - | 205,065 |
| Capital Outlay | - | - | - | 3,000,000 | 3,000,000 | 3,000,000 |
| Transfers Out | - | - | - | 29,050 | 29,050 | 29,050 |
| Contingency | - | - | 3,189,535 | 3,205,065 | 3,205,065 | 2,600,000 |
| Total Requirements | \$ - | \$ - | \$ 6,189,535 | \$ 6,234,115 | \$ 6,234,115 | \$ 6,234,115 |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Property Taxes | \$ 2,800,140 | \$ 2,845,912 | \$ 2,952,000 | \$ 3,022,850 | \$ 3,022,850 | \$ 3,022,850 |
| Intergovernmental | 430 | 423 | - | - | - | - |
| Investment Earnings | 28,470 | 13,761 | 7,000 | 7,650 | 7,650 | 7,650 |
| Total Current Resources | \$ 2,829,040 | \$ 2,860,096 | \$ 2,959,000 | \$ 3,030,500 | \$ 3,030,500 | \$ 3,030,500 |
| Beginning Fund Balance | 124,255 | 163,746 | 100,000 | 125,000 | 125,000 | 125,000 |
| Total Resources | \$ 2,953,295 | \$ 3,023,842 | \$ 3,059,000 | \$ 3,155,500 | \$ 3,155,500 | \$ 3,155,500 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Debt Service | \$ 2,789,550 | \$ 2,881,750 | \$ 2,984,000 | \$ 3,080,500 | \$ 3,080,500 | \$ 3,080,500 |
| Reserves & Unappropriated | 163,746 | 142,092 | 75,000 | 75,000 | 75,000 | 75,000 |
| Total Requirements | \$ 2,953,296 | \$ 3,023,842 | \$ 3,059,000 | \$ 3,155,500 | \$ 3,155,500 | \$ 3,155,500 |

| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Intergovernmental | \$ - | \$ 144,886 | \$ 513,040 | \$ - | \$ - | \$ - |
| Investment Earnings | 4,449 | 1,729 | 820 | 7,580 | 7,580 | 7,580 |
| Fees & Charges | 352,529 | 32,541 | 1,799,700 | 1,079,040 | 1,079,040 | 1,079,040 |
| Other Revenue | 4,225 | - | - | - | - | - |
| Transfers In | 217,775 | 197,000 | 108,510 | 42,450 | 42,450 | 42,450 |
| Total Current Resources | \$ 578,978 | \$ 376,156 | \$ 2,422,070 | \$ 1,129,070 | \$ 1,129,070 | \$ 1,129,070 |
| Beginning Fund Balance | 178,437 | 200,023 | 164,780 | 1,516,950 | 1,516,950 | 1,516,950 |
| Total Resources | \$ 757,415 | \$ 576,179 | \$ 2,586,850 | \$ 2,646,020 | \$ 2,646,020 | \$ 2,646,020 |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Materials & Services | \$ 65,871 | \$ 7,047 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Capital Outlay | 64,670 | 428,508 | 1,009,820 | 2,500,850 | 2,500,850 | 2,500,850 |
| Transfers Out | 77,790 | 79,510 | 77,050 | 95,380 | 95,380 | 95,380 |
| Debt Service | 349,061 | - | - | - | - | - |
| Reserves & Unappropriated | 200,023 | 61,114 | 1,494,980 | 44,790 | 44,790 | 44,790 |
| Total Requirements | \$ 757,415 | \$ 576,179 | \$ 2,586,850 | \$ 2,646,020 | \$ 2,646,020 | \$ 2,646,020 |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Investment Earnings | \$ 415,655 | \$ 266,682 | \$ 78,160 | \$ 40,140 | \$ 40,140 | \$ 40,140 |
| Other Revenue | 6,201 | - | - | - | - | - |
| Total Current Resources | \$ 421,856 | \$ 266,682 | \$ 78,160 | \$ 40,140 | \$ 40,140 | \$ 40,140 |
| Beginning Fund Balance | 22,074,127 | 20,040,748 | 15,632,050 | 8,027,250 | 8,027,250 | 8,027,250 |
| Total Resources | \$ 22,495,983 | \$ 20,307,430 | \$ 15,710,210 | \$ 8,067,390 | \$ 8,067,390 | \$ 8,067,390 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Materials & Services | \$ 2,619 | \$ 3,460 | \$ 10,000 | \$ 5,700 | \$ 5,700 | \$ 5,700 |
| Capital Outlay | 2,337,566 | 3,822,179 | 5,387,520 | 7,686,000 | 7,686,000 | 7,686,000 |
| Transfers Out | 115,050 | 86,030 | 358,460 | 253,830 | 253,830 | 253,830 |
| Contingency | - | - | 809,410 | 121,860 | 121,860 | 121,860 |
| Reserves & Unappropriated | 20,040,748 | 16,395,761 | 9,144,820 | - | - | - |
| Total Requirements | \$ 22,495,983 | \$ 20,307,430 | \$ 15,710,210 | \$ 8,067,390 | \$ 8,067,390 | \$ 8,067,390 |

| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|----------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Investment Earnings | \$ 60,021 | \$ 36,373 | \$ 500 | \$ 750 | \$ 750 | \$ 750 |
| Other Revenue | - | 4,615,998 | - | - | - | - |
| Transfers In | 4,000,000 | - | - | - | - | - |
| Total Current Resources | \$ 4,060,021 | \$ 4,652,371 | \$ 500 | \$ 750 | \$ 750 | \$ 750 |
| Beginning Fund Balance | - | 2,587,896 | 199,500 | 659,250 | 659,250 | 659,250 |
| Total Resources | \$ 4,060,021 | \$ 7,240,267 | \$ 200,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Capital Outlay | \$ 1,472,125 | \$ 6,487,907 | \$ 200,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 |
| Other Financing Uses | - | 42,800 | - | - | - | - |
| Reserves & Unappropriated | 2,587,896 | 709,560 | - | - | - | - |
| Total Requirements | \$ 4,060,021 | \$ 7,240,267 | \$ 200,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Charges For Services | \$ 6,773,453 | \$ 7,558,417 | \$ 7,388,230 | \$ 7,694,230 | \$ 7,694,230 | \$ 7,694,230 |
| Investment Earnings | 139,399 | 76,614 | 31,110 | 69,445 | 69,445 | 69,445 |
| Fees & Charges | 26,868 | 19,150 | 26,500 | 26,500 | 26,500 | 26,500 |
| Other Revenue | 352,861 | 2,750 | 2,200 | 2,200 | 2,200 | 2,200 |
| Transfers In | 62,206 | 17,186 | 278,230 | 1,598,000 | 1,598,000 | 1,598,000 |
| Total Current Resources | \$ 7,354,787 | \$ 7,674,117 | \$ 7,726,270 | \$ 9,390,375 | \$ 9,390,375 | \$ 9,390,375 |
| Beginning Fund Balance | 6,816,514 | 6,749,605 | 6,221,460 | 8,352,520 | 8,352,520 | 8,352,520 |
| Total Resources | <u>\$ 14,171,301</u> | <u>\$ 14,423,722</u> | <u>\$ 13,947,730</u> | <u>\$ 17,742,895</u> | <u>\$ 17,742,895</u> | <u>\$ 17,742,895</u> |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 810,544 | \$ 830,520 | \$ 915,695 | \$ 953,320 | \$ 953,320 | \$ 959,055 |
| Materials & Services | 3,495,769 | 3,439,601 | 3,671,140 | 3,978,900 | 3,978,900 | 3,978,900 |
| Capital Outlay | 261,113 | 62,359 | 1,843,000 | 5,470,000 | 5,470,000 | 5,470,000 |
| Transfers Out | 2,854,270 | 1,961,600 | 1,947,920 | 1,805,940 | 1,805,940 | 1,805,940 |
| Contingency | - | - | 1,266,100 | 1,831,225 | 1,831,225 | 1,832,085 |
| Reserves & Unappropriated | 6,749,605 | 8,129,642 | 4,303,875 | 3,703,510 | 3,703,510 | 3,696,915 |
| Total Requirements | <u>\$ 14,171,301</u> | <u>\$ 14,423,722</u> | <u>\$ 13,947,730</u> | <u>\$ 17,742,895</u> | <u>\$ 17,742,895</u> | <u>\$ 17,742,895</u> |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Investment Earnings | \$ 27,851 | \$ 12,988 | \$ 6,620 | \$ 7,050 | \$ 7,050 | \$ 7,050 |
| Fees & Charges | 176,619 | 48,835 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Current Resources | \$ 204,470 | \$ 61,823 | \$ 256,620 | \$ 257,050 | \$ 257,050 | \$ 257,050 |
| Beginning Fund Balance | 1,205,964 | 1,314,478 | 1,324,830 | 1,410,010 | 1,410,010 | 1,410,010 |
| Total Resources | \$ 1,410,434 | \$ 1,376,301 | \$ 1,581,450 | \$ 1,667,060 | \$ 1,667,060 | \$ 1,667,060 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Transfers Out | \$ 95,956 | \$ 50,231 | \$ 453,320 | \$ 1,614,250 | \$ 1,614,250 | \$ 1,614,250 |
| Contingency | - | - | 1,128,130 | 52,810 | 52,810 | 52,810 |
| Reserves & Unappropriated | 1,314,478 | 1,326,070 | - | - | - | - |
| Total Requirements | \$ 1,410,434 | \$ 1,376,301 | \$ 1,581,450 | \$ 1,667,060 | \$ 1,667,060 | \$ 1,667,060 |

| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ 1,126,700 | \$ 1,126,700 | \$ 1,126,700 |
| Charges For Services | 8,711,790 | 8,680,437 | 9,225,100 | 9,697,125 | 9,697,125 | 9,697,125 |
| Investment Earnings | 59,808 | 24,805 | 25,245 | 24,160 | 24,160 | 24,160 |
| Other Revenue | 170,619 | 65,547 | 450,000 | - | - | - |
| Transfers In | 131,540 | 164,240 | 186,040 | 231,100 | 231,100 | 231,100 |
| Total Current Resources | \$ 9,073,757 | \$ 8,935,029 | \$ 9,886,385 | \$ 11,079,085 | \$ 11,079,085 | \$ 11,079,085 |
| Beginning Fund Balance | 3,327,611 | 2,706,660 | 2,404,400 | 1,897,700 | 1,897,700 | 1,897,700 |
| Total Resources | <u>\$ 12,401,368</u> | <u>\$ 11,641,689</u> | <u>\$ 12,290,785</u> | <u>\$ 12,976,785</u> | <u>\$ 12,976,785</u> | <u>\$ 12,976,785</u> |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Personal Services | \$ 437,898 | \$ 449,676 | \$ 524,215 | \$ 539,760 | \$ 539,760 | \$ 542,860 |
| Materials & Services | 7,101,190 | 7,114,205 | 7,546,510 | 7,954,660 | 7,954,660 | 7,954,660 |
| Capital Outlay | 440,154 | 62,490 | 450,000 | 1,180,000 | 1,480,000 | 1,480,000 |
| Transfers Out | 1,715,465 | 1,305,215 | 1,341,205 | 1,241,225 | 1,241,225 | 1,241,225 |
| Contingency | - | - | 1,479,475 | 1,637,345 | 1,637,345 | 1,637,345 |
| Reserves & Unappropriated | 2,706,660 | 2,710,103 | 949,380 | 423,795 | 123,795 | 120,695 |
| Total Requirements | <u>\$ 12,401,367</u> | <u>\$ 11,641,689</u> | <u>\$ 12,290,785</u> | <u>\$ 12,976,785</u> | <u>\$ 12,976,785</u> | <u>\$ 12,976,785</u> |

| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Intergovernmental | \$ - | \$ - | \$ 303,000 | \$ - | \$ - | \$ - |
| Investment Earnings | 81,275 | 36,745 | 18,110 | 33,620 | 33,620 | 33,620 |
| Fees & Charges | 616,536 | 99,064 | 600,000 | 600,000 | 600,000 | 600,000 |
| Total Current Resources | \$ 697,811 | \$ 135,809 | \$ 921,110 | \$ 633,620 | \$ 633,620 | \$ 633,620 |
| Beginning Fund Balance | 3,694,555 | 3,748,628 | 3,622,970 | 3,386,300 | 3,386,300 | 3,386,300 |
| Total Resources | \$ 4,392,366 | \$ 3,884,437 | \$ 4,544,080 | \$ 4,019,920 | \$ 4,019,920 | \$ 4,019,920 |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Materials & Services | \$ 596,454 | \$ 81,251 | \$ 576,000 | \$ 576,000 | \$ 576,000 | \$ 576,000 |
| Capital Outlay | 8,564 | 104,507 | 303,000 | - | - | - |
| Transfers Out | 38,720 | 61,460 | 57,070 | 72,830 | 72,830 | 72,830 |
| Contingency | - | - | 3,608,010 | 3,371,090 | 3,371,090 | 3,371,090 |
| Reserves & Unappropriated | 3,748,628 | 3,637,219 | - | - | - | - |
| Total Requirements | \$ 4,392,366 | \$ 3,884,437 | \$ 4,544,080 | \$ 4,019,920 | \$ 4,019,920 | \$ 4,019,920 |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Charges For Services | \$ 3,434,432 | \$ 3,454,755 | \$ 3,503,520 | \$ 3,769,410 | \$ 3,769,410 | \$ 3,769,410 |
| Investment Earnings | 92,343 | 51,612 | 57,860 | 70,610 | 70,610 | 70,610 |
| Other Revenue | 9,051 | 14,395 | - | - | - | - |
| Total Current Resources | \$ 3,535,826 | \$ 3,520,762 | \$ 3,561,380 | \$ 3,840,020 | \$ 3,840,020 | \$ 3,840,020 |
| Beginning Fund Balance | 4,256,160 | 4,664,292 | 5,511,050 | 6,724,685 | 6,724,685 | 6,724,685 |
| Total Resources | \$ 7,791,986 | \$ 8,185,054 | \$ 9,072,430 | \$ 10,564,705 | \$ 10,564,705 | \$ 10,564,705 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Materials & Services | \$ 1,341,103 | \$ 1,368,835 | \$ 1,619,340 | \$ 1,750,030 | \$ 1,750,030 | \$ 1,750,030 |
| Capital Outlay | 246,871 | - | 930,000 | 1,245,000 | 1,245,000 | 1,245,000 |
| Transfers Out | 1,539,720 | 992,410 | 1,023,540 | 1,044,260 | 1,044,260 | 1,044,260 |
| Contingency | - | - | 538,900 | 605,895 | 605,895 | 605,895 |
| Reserves & Unappropriated | 4,664,292 | 5,823,809 | 4,960,650 | 5,919,520 | 5,919,520 | 5,919,520 |
| Total Requirements | \$ 7,791,986 | \$ 8,185,054 | \$ 9,072,430 | \$ 10,564,705 | \$ 10,564,705 | \$ 10,564,705 |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Investment Earnings | \$ 11,773 | \$ 5,303 | \$ 2,650 | \$ 4,440 | \$ 4,440 | \$ 4,440 |
| Fees & Charges | 35,551 | - | 12,000 | 10,000 | 10,000 | 10,000 |
| Total Current Resources | \$ 47,324 | \$ 5,303 | \$ 14,650 | \$ 14,440 | \$ 14,440 | \$ 14,440 |
| Beginning Fund Balance | 529,378 | 554,586 | 530,810 | 529,790 | 529,790 | 529,790 |
| Total Resources | \$ 576,702 | \$ 559,889 | \$ 545,460 | \$ 544,230 | \$ 544,230 | \$ 544,230 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Capital Outlay | \$ 9,586 | \$ 5,558 | \$ 100,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| Transfers Out | 12,530 | 31,545 | 15,610 | 24,000 | 24,000 | 24,000 |
| Contingency | - | - | 429,850 | 360,230 | 360,230 | 360,230 |
| Reserves & Unappropriated | 554,586 | 522,786 | - | - | - | - |
| Total Requirements | \$ 576,702 | \$ 559,889 | \$ 545,460 | \$ 544,230 | \$ 544,230 | \$ 544,230 |

| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Resources by Source | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Investment Earnings | \$ 9,670 | \$ 2,908 | \$ 3,175 | \$ 2,625 | \$ 2,625 | \$ 2,625 |
| Transfers In | 636,265 | 1,026,465 | 993,075 | 868,575 | 868,575 | 868,575 |
| Total Current Resources | \$ 645,935 | \$ 1,029,373 | \$ 996,250 | \$ 871,200 | \$ 871,200 | \$ 871,200 |
| Beginning Fund Balance | 510,594 | 518,595 | 518,000 | 524,885 | 524,885 | 524,885 |
| Total Resources | \$ 1,156,529 | \$ 1,547,968 | \$ 1,514,250 | \$ 1,396,085 | \$ 1,396,085 | \$ 1,396,085 |

| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Requirements by Object | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Materials & Services | \$ 495 | \$ 495 | \$ 495 | \$ 495 | \$ 495 | \$ 495 |
| Debt Service | 637,438 | 992,839 | 991,175 | 993,570 | 993,570 | 993,570 |
| Reserves & Unappropriated | 518,595 | 554,634 | 522,580 | 402,020 | 402,020 | 402,020 |
| Total Requirements | \$ 1,156,528 | \$ 1,547,968 | \$ 1,514,250 | \$ 1,396,085 | \$ 1,396,085 | \$ 1,396,085 |

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|----------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Charges For Services | \$ 328,480 | \$ 392,890 | \$ 333,070 | \$ 857,960 | \$ 857,960 | \$ 857,960 |
| Investment Earnings | 3,883 | 5,694 | 4,930 | 8,990 | 8,990 | 8,990 |
| Total Current Resources | \$ 332,363 | \$ 398,584 | \$ 338,000 | \$ 866,950 | \$ 866,950 | \$ 866,950 |
| Beginning Fund Balance | - | 332,363 | 730,000 | 730,000 | 730,000 | 730,000 |
| Total Resources | \$ 332,363 | \$ 730,947 | \$ 1,068,000 | \$ 1,596,950 | \$ 1,596,950 | \$ 1,596,950 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Capital Outlay | \$ - | \$ - | \$ - | \$ 155,000 | \$ 245,000 | \$ 245,000 |
| Reserves & Unappropriated | 332,363 | 730,947 | 1,068,000 | 1,441,950 | 1,351,950 | 1,351,950 |
| Total Requirements | \$ 332,363 | \$ 730,947 | \$ 1,068,000 | \$ 1,596,950 | \$ 1,596,950 | \$ 1,596,950 |

Revenue by Source

All Funds

| Resources by Source | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Property Taxes | \$ 13,261,633 | \$ 13,778,555 | \$ 14,018,550 | \$ 14,665,205 | \$ 14,665,205 | \$ 14,665,205 |
| Franchise Fees | 2,440,018 | 2,619,480 | 2,440,000 | 2,490,000 | 2,490,000 | 2,490,000 |
| Licenses And Permits | 1,344,072 | 734,165 | 849,530 | 859,925 | 859,925 | 859,925 |
| Intergovernmental | 6,623,451 | 7,974,124 | 12,554,775 | 10,956,930 | 12,317,830 | 12,317,830 |
| Charges For Services | 20,533,341 | 20,484,292 | 21,090,280 | 22,655,375 | 22,655,375 | 22,655,375 |
| Fines And Forfeitures | 1,168,796 | 1,149,982 | 1,336,500 | 1,331,000 | 1,331,000 | 1,331,000 |
| Investment Earnings | 1,575,253 | 836,783 | 447,845 | 616,140 | 616,140 | 616,140 |
| Fees & Charges | 4,553,095 | 2,677,087 | 6,199,640 | 5,542,765 | 5,542,765 | 5,542,765 |
| Other Revenue | 1,125,716 | 4,987,239 | 625,030 | 160,955 | 160,955 | 160,955 |
| Transfers In | 10,771,160 | 7,199,601 | 7,834,050 | 8,973,755 | 8,973,755 | 8,973,755 |
| Total Current Resources | \$ 63,396,535 | \$ 62,441,308 | \$ 67,396,200 | \$ 68,252,050 | \$ 69,612,950 | \$ 69,612,950 |
| Beginning Fund Balance | 70,627,357 | 72,159,442 | 69,580,500 | 69,698,355 | 69,784,355 | 69,826,615 |
| Total Resources | \$ 134,023,892 | \$ 134,600,750 | \$ 136,976,700 | \$ 137,950,405 | \$ 139,397,305 | \$ 139,439,565 |

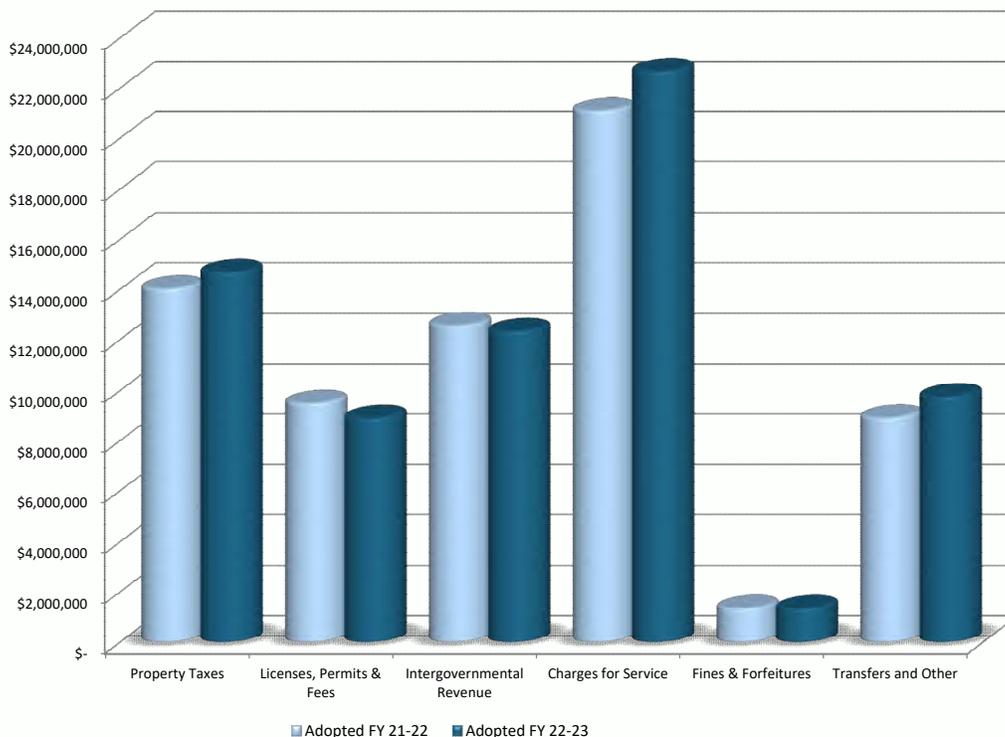
As is the case with most governmental entities during the COVID-19 pandemic, the City’s revenue sources have been impacted. Prior to the pandemic, almost all of our revenues maintained stable revenue growth, with most categories either maintaining previous levels or showing increases. Throughout the pandemic, we still maintained stable revenues in many cases, but not all.

Property taxes make up almost half of the general fund 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 of a property, which differs from the property’s real market value, 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 in the City, increasing property tax revenue. With the disconnection between market value and assessed value, the assessed value growth factor built into Measure 50 and continued development in the past year, we

have typically experienced at least a 4% growth in assessed value. Property tax collections did not see a significant drop, though more property owners took advantage of the opportunity to pay in three installments, impacting cash flow, but not overall property tax revenues. Even though some development projects that were put on hold are beginning again, we are projecting a conservative 3.5% AV growth for FY 2022/2023.

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. During FY 2021/2022, some larger development projects were put on hold, with a number of smaller projects being completed, result in lower building and development fees. We believe with these projects beginning, we will get back to the level we were projecting in the current fiscal year. Even through the pandemic, business license fees have remained stable. Franchise fees are staying stable, showing slight decreases in commercial, industrial; utility revenues, but increases in residential revenues.



Revenue

Intergovernmental revenues are 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 passage of Measure 110 by Oregon voters reduced cities share of state marijuana tax revenue, reducing revenues by approximately 73%, with no growth in the share of revenues allocated to cities. TLT revenues, significantly impacted by the pandemic, have returned to pre-pandemic levels.

Charges for Service, primarily for water, sewer and storm drain utility charges, is the largest single category in the City's revenue budget. Over one-third of the revenue in this category is related to sewer and storm drain rates set by Clean Water Services

(CWS), with a corresponding expenditure in the appropriate fund to record the pass through payment to CWS. Water rates are set by the City of Tualatin and continue to track the recommendation of the recently updated Water System Master Plan. Other revenues in this category are charges for passport and fingerprint services, as well as the City's popular recreation programs. City office building have reopened to the public, though the city made the decision to no longer offer passport processing services. The city's popular summer recreation programs have returned, so those revenues are increasing in FY2022/2023.

Fines and Forfeitures are primarily for Municipal Court Fines. During FY2020/2021, the Library discontinued collecting late fines on overdue materials. Even with the reduction from the overdue materials policy, this category is remaining stable.

Transfers and Others record the costs of services provided primarily by the General Fund for services provided to the utility and development funds, but recorded in the General Fund.



Volunteers

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

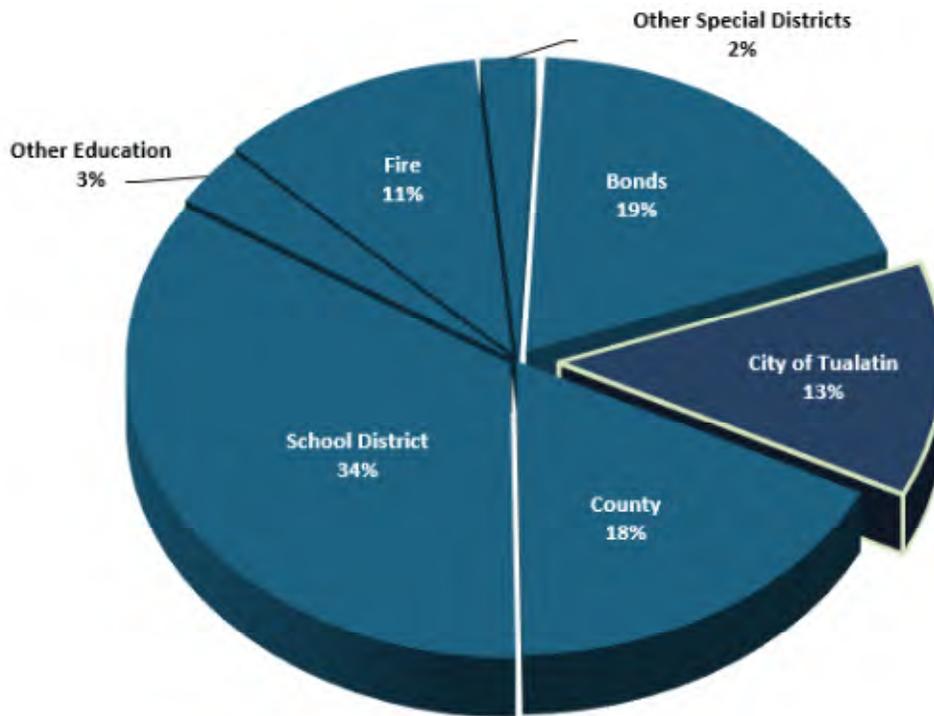
Part of Ballot Measure 5 legislation allows cities to distinguish between taxes and fees. This is important because how a fee or tax is classified determines whether it is inside or outside the \$10.00 tax rate limit. The council may adopt an ordinance or resolution that classifies whether or not a tax,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

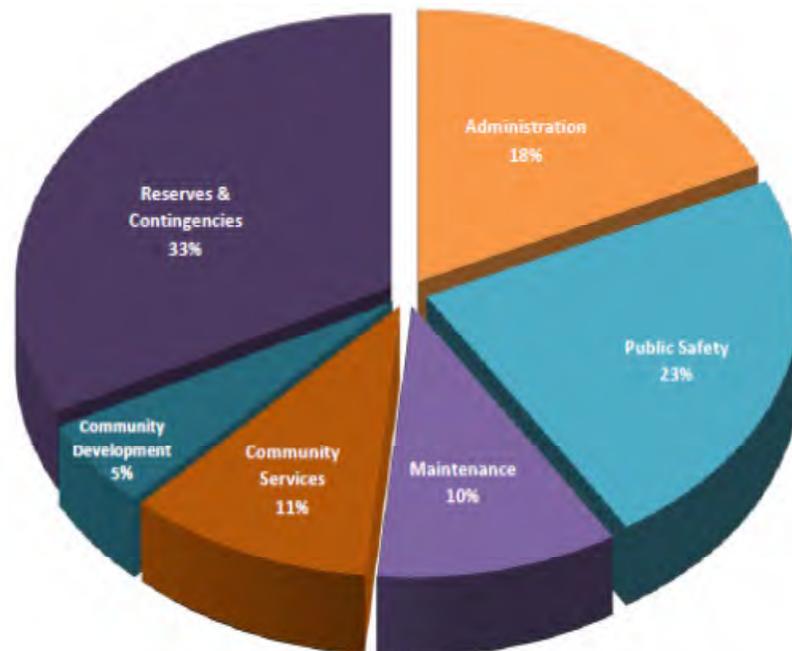
Summary

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 \$17.52 per \$1,000 of assessed value. Therefore, a homeowner with an assessed value of \$300,000 pays property tax of \$5,256 annually. Of this amount, the City of Tualatin receives approximately 13%, or \$683. 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
- Vehicle Replacement 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

Public Safety

- General Fund

Public Works

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

Tualatin City Services Building Fund

General Obligation Bond Fund

Enterprise Bond Fund

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Beginning Fund Balance | \$ 13,392,248 | \$ 11,549,023 | \$ 12,306,385 | \$ 14,356,605 | \$ 14,392,605 | \$ 14,434,865 |
| BEGINNING FUND BALANCE | 13,392,248 | 11,549,023 | 12,306,385 | 14,356,605 | 14,392,605 | 14,434,865 |
| Property Taxes - Current Year | 10,361,748 | 10,827,680 | 10,964,050 | 11,539,855 | 11,539,855 | 11,539,855 |
| Property Taxes - Prior Year | 88,390 | 97,887 | 90,000 | 90,000 | 90,000 | 90,000 |
| Interest on Taxes - WashCo | 8,968 | 4,918 | 10,000 | 10,000 | 10,000 | 10,000 |
| Interest on Taxes - ClackCo | 2,387 | 2,158 | 2,500 | 2,500 | 2,500 | 2,500 |
| PROPERTY TAXES | 10,461,493 | 10,932,643 | 11,066,550 | 11,642,355 | 11,642,355 | 11,642,355 |
| Franchise Fees | 2,278,622 | 1,769,293 | 1,790,000 | 1,840,000 | 1,840,000 | 1,840,000 |
| Right of Way Fees | 161,395 | 850,187 | 650,000 | 650,000 | 650,000 | 650,000 |
| FRANCHISE FEES | 2,440,017 | 2,619,480 | 2,440,000 | 2,490,000 | 2,490,000 | 2,490,000 |
| Alarm Fees | 54,258 | 60,484 | 40,000 | 40,000 | 40,000 | 40,000 |
| Business License Fee | 145,679 | 138,744 | 130,000 | 130,000 | 130,000 | 130,000 |
| Metro Business License | 7,830 | 1,440 | 8,000 | 8,000 | 8,000 | 8,000 |
| Rental License | 44,148 | 40,030 | 40,000 | 40,000 | 40,000 | 40,000 |
| Signs | 20,820 | 13,440 | 15,000 | 15,000 | 15,000 | 15,000 |
| Public Works Permit Fees | 104,614 | 60,453 | 50,000 | 60,000 | 60,000 | 60,000 |
| Misc Planning License/Permits | 535 | 628 | - | - | - | - |
| Permits - Erosion Control | 8,322 | 12,918 | 10,000 | 10,000 | 10,000 | 10,000 |
| Fees - Erosion Control | 13,821 | 5,925 | 15,000 | 15,000 | 15,000 | 15,000 |
| LICENSES AND PERMITS | 400,027 | 334,062 | 308,000 | 318,000 | 318,000 | 318,000 |
| Grants - DUII Grant | - | - | - | 5,000 | 5,000 | 5,000 |
| Grants - Other Grant Revenue | 18,034 | 37,136 | 12,500 | 47,500 | 47,500 | 47,500 |
| Grants - Seat Belt Grant | 8,431 | 9,793 | 6,500 | 12,000 | 12,000 | 12,000 |
| Tualatin School Dist (SRO) | 73,200 | - | 77,180 | 81,550 | 81,550 | 81,550 |
| Grants - Misc Grants | 11,964 | 4,492 | 9,500 | 9,500 | 14,500 | 14,500 |
| Grants - Other Grant Revenue | - | 97,940 | - | - | - | - |
| Cigarette Tax | 29,598 | 26,096 | 20,670 | 20,935 | 20,935 | 20,935 |
| Marijuana Tax | 96,881 | 85,795 | 34,265 | 34,890 | 34,890 | 34,890 |
| OLCC per Capita | 480,053 | 529,484 | 503,380 | 510,755 | 510,755 | 510,755 |
| OLCC Formula Shared Rev | 403,167 | 449,720 | 413,890 | 434,585 | 434,585 | 434,585 |
| Grants - PCN Operations Grant | 60,957 | 197,609 | - | - | - | - |
| Motel Taxes | 421,011 | 349,338 | 400,000 | 420,000 | 420,000 | 420,000 |
| Library Revenue-WashCo | 1,715,640 | 1,734,031 | 1,786,050 | 1,839,630 | 1,839,630 | 1,839,630 |
| Library Revenue-ClackCo | 102,673 | 108,001 | 107,430 | 112,760 | 112,760 | 112,760 |
| Other Grants - Federal | 374,885 | 1,359,422 | 262,620 | 313,920 | 313,920 | 313,920 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Payments in Lieu of Prop Taxes | 1,605 | 1,621 | 1,650 | 1,650 | 1,650 | 1,650 |
| Durham Police | 139,338 | 143,518 | 151,815 | 157,890 | 157,890 | 157,890 |
| Police Services | 134,386 | 132,628 | - | - | - | - |
| INTERGOVERNMENTAL | 4,071,823 | 5,266,624 | 3,787,450 | 4,002,565 | 4,007,565 | 4,007,565 |
| Architectural Review | 19,725 | 19,795 | 20,000 | 20,000 | 20,000 | 20,000 |
| Other Land Use Appl Fees | 16,509 | 19,507 | 15,000 | 15,000 | 15,000 | 15,000 |
| Lien Search Fees | 13,265 | 16,491 | 15,000 | 16,000 | 16,000 | 16,000 |
| Passport Execution Fee | 81,491 | 35 | - | - | - | - |
| Fingerprint Fees | 8,501 | - | 9,000 | 9,000 | 9,000 | 9,000 |
| GREAT Program | 1,920 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Rec User Fees - Community | 70,213 | 50,805 | 86,750 | 84,250 | 84,250 | 84,250 |
| Recreation Program Fees - JPC | 26,833 | 5,488 | 39,000 | 39,000 | 39,000 | 39,000 |
| Library Program User Fees | 320 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| Fleet Services | 8,477 | 5,016 | 7,500 | 5,000 | 5,000 | 5,000 |
| CHARGES FOR SERVICES | 247,254 | 117,137 | 198,250 | 194,250 | 194,250 | 194,250 |
| Municipal Court Fines | 1,103,971 | 1,088,900 | 1,295,000 | 1,295,000 | 1,295,000 | 1,295,000 |
| Other Court Fines | 29,696 | 29,462 | 25,000 | 25,000 | 25,000 | 25,000 |
| Other Restitution | 8,815 | 27,119 | 5,000 | 5,000 | 5,000 | 5,000 |
| Library Fines, Cards, Books | 26,314 | 4,501 | 11,500 | 6,000 | 6,000 | 6,000 |
| FINES AND FORFEITURES | 1,168,796 | 1,149,982 | 1,336,500 | 1,331,000 | 1,331,000 | 1,331,000 |
| Interest on Investments | 290,143 | 132,311 | 100,000 | 138,140 | 138,140 | 138,140 |
| INVESTMENT EARNINGS | 290,143 | 132,311 | 100,000 | 138,140 | 138,140 | 138,140 |
| Liquor License Fee | 3,855 | 3,695 | 3,500 | 3,500 | 3,500 | 3,500 |
| Maps, Codebooks, Copies | 449 | 651 | 450 | 450 | 450 | 450 |
| Police Reports & Photos | 7,077 | 6,914 | 7,000 | 6,900 | 6,900 | 6,900 |
| Vehicle Impound Fee | 5,500 | 4,300 | 5,500 | 4,500 | 4,500 | 4,500 |
| Picnic Shelter Fees | 5,250 | 12,230 | 12,700 | 12,700 | 12,700 | 12,700 |
| Ball Field Fees | 8,818 | 3,377 | 15,000 | 15,000 | 15,000 | 15,000 |
| Juanita Pohl Ctr Use Fees | 29,428 | (485) | 48,200 | 48,200 | 48,200 | 48,200 |
| Heritage Center | 3,725 | - | 5,900 | 5,900 | 5,900 | 5,900 |
| Concession Fee | 6,006 | 25,343 | 8,500 | 10,000 | 10,000 | 10,000 |
| Street Tree Fees | 5,555 | 6,700 | 31,250 | 22,500 | 22,500 | 22,500 |
| Community Room Rental | 1,396 | - | 750 | 750 | 750 | 750 |
| FEES & CHARGES | 77,059 | 62,725 | 138,750 | 130,400 | 130,400 | 130,400 |
| Rental Income - Cell Tower | 27,640 | 51,930 | 38,800 | 64,695 | 64,695 | 64,695 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Rental Income - T-Mobile | 30,693 | 28,451 | 31,170 | - | - | - |
| Donations - Other Library | 15,634 | 12,322 | 29,300 | 27,000 | 27,000 | 27,000 |
| Donations - Community Services | 2,531 | 4,792 | 1,000 | 1,000 | 1,000 | 1,000 |
| Donations - Concerts-Commons | (1,500) | 3,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Donations - Other Spons Prog | 25,485 | 900 | 10,000 | 10,000 | 10,000 | 10,000 |
| Donations - Donations Assorted | 4,980 | 6,755 | 5,860 | 5,860 | 5,860 | 5,860 |
| Insurance Proceeds | 21,851 | 81,926 | - | - | - | - |
| Other Misc Income | 86,766 | 69,167 | 51,500 | 45,000 | 45,000 | 45,000 |
| Cash Over/Short | 79 | (10) | - | - | - | - |
| MISCELLANEOUS | 214,159 | 259,233 | 172,630 | 158,555 | 158,555 | 158,555 |
| Transfer In - Building Fund | 472,380 | 518,350 | 422,550 | 450,060 | 450,060 | 450,060 |
| Transfer In - Road Utility | 129,730 | 135,410 | 167,880 | 169,120 | 169,120 | 169,120 |
| Transfer In - Road Operating | 720,630 | 746,240 | 778,310 | 728,320 | 728,320 | 728,320 |
| Transfer In - Core Area Pkg | 33,700 | 33,960 | 27,190 | 34,920 | 34,920 | 34,920 |
| Transfer In - Parks Utility Fund | - | - | 29,360 | 69,660 | 69,660 | 69,660 |
| Transfer In - TDT | 29,730 | 12,110 | 35,600 | 84,720 | 84,720 | 84,720 |
| Transfer In - American Rescue Plan Fund | - | - | - | 29,050 | 29,050 | 29,050 |
| Transfer In - Park Development | 77,790 | 79,510 | 77,050 | 95,380 | 95,380 | 95,380 |
| Transfer In - Transportation | 115,050 | 86,030 | 214,420 | 253,830 | 253,830 | 253,830 |
| Transfer In - Water Fund | 1,295,770 | 1,317,900 | 1,325,850 | 1,308,370 | 1,308,370 | 1,308,370 |
| Transfer In - Sewer Fund | 1,283,060 | 1,192,810 | 1,250,430 | 1,150,450 | 1,150,450 | 1,150,450 |
| Transfer In - Stormwater Fund | 735,050 | 664,710 | 719,070 | 696,240 | 696,240 | 696,240 |
| Transfer In - Water Devel Fund | 7,500 | 5,480 | 11,070 | - | - | - |
| Transfer In - Sewer Dev Fund | 19,970 | 41,770 | 38,320 | 5,580 | 5,580 | 5,580 |
| Transfer In - Stormwater Dev | 1,280 | 19,730 | 4,360 | 7,750 | 7,750 | 7,750 |
| Transfer In - TDC Admin Fund | - | - | 187,530 | 223,880 | 223,880 | 223,880 |
| Transfer In - Leveton Projects | 68,110 | 78,600 | - | - | - | - |
| TRANSFERS IN | 4,989,750 | 4,932,610 | 5,288,990 | 5,307,330 | 5,307,330 | 5,307,330 |
| Sale of Capital Assets | 1,000 | 26,829 | - | - | - | - |
| OTHER FINANCING SOURCES | 1,000 | 26,829 | - | - | - | - |
| GENERAL FUND | \$ 37,753,769 | \$ 37,382,659 | \$ 37,143,505 | \$ 40,069,200 | \$ 40,110,200 | \$ 40,152,460 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 2,057,726 | \$ 2,126,959 | \$ 1,425,090 | \$ 980,180 | \$ 980,180 | \$ 980,180 |
| BEGINNING FUND BALANCE | 2,057,726 | 2,126,959 | 1,425,090 | 980,180 | 980,180 | 980,180 |
| Permits - Structural | 579,322 | 237,535 | 330,750 | 330,750 | 330,750 | 330,750 |
| Permits - Plumbing | 43,810 | 39,503 | 66,150 | 66,150 | 66,150 | 66,150 |
| Permits - Mechanical | 318,169 | 120,653 | 143,325 | 143,325 | 143,325 | 143,325 |
| Permits - Manufactured Homes | - | 1,092 | 200 | 200 | 200 | 200 |
| Permits - Signs, Excav, Demo | 2,745 | 1,320 | 1,105 | 1,500 | 1,500 | 1,500 |
| LICENSES AND PERMITS | 944,046 | 400,103 | 541,530 | 541,925 | 541,925 | 541,925 |
| Fees - Structural | 512,079 | 144,127 | 209,475 | 210,000 | 210,000 | 210,000 |
| Fees - Plumbing | 12,521 | 3,986 | 11,025 | 11,000 | 11,000 | 11,000 |
| Fees - Mechanical | 201,335 | 61,727 | 110,250 | 110,000 | 110,000 | 110,000 |
| Fees - Fire & Safety | 309,658 | 70,171 | 110,250 | 110,000 | 110,000 | 110,000 |
| Fees - Miscellaneous | 2,340 | 645 | 1,110 | 1,400 | 1,400 | 1,400 |
| CHARGES FOR SERVICES | 1,037,933 | 280,656 | 442,110 | 442,400 | 442,400 | 442,400 |
| Interest on Investments | 45,423 | 17,007 | 19,800 | 6,880 | 6,880 | 6,880 |
| INVESTMENT EARNINGS | 45,423 | 17,007 | 19,800 | 6,880 | 6,880 | 6,880 |
| Admin Fee - Metro | 2,920 | 4,115 | 2,100 | 2,100 | 2,100 | 2,100 |
| Admin Fee - School Dist | 2,051 | 1,547 | 3,150 | 3,150 | 3,150 | 3,150 |
| Maps, Codebooks, Copies | - | - | 100 | 100 | 100 | 100 |
| FEES & CHARGES | 4,971 | 5,662 | 5,350 | 5,350 | 5,350 | 5,350 |
| Other Misc Income | 1,100 | 800 | 200 | 200 | 200 | 200 |
| MISCELLANEOUS | 1,100 | 800 | 200 | 200 | 200 | 200 |
| Transfer In - TDT | 18,750 | 19,690 | 18,750 | 26,250 | 26,250 | 26,250 |
| Transfer In - Water Devel Fund | 26,250 | 27,565 | 26,250 | 16,250 | 16,250 | 16,250 |
| Transfer In - Sewer Dev Fund | 18,750 | 19,690 | 18,750 | 16,250 | 16,250 | 16,250 |
| Transfer In - Stormwater Dev | 11,250 | 11,815 | 11,250 | 16,250 | 16,250 | 16,250 |
| TRANSFERS IN | 75,000 | 78,760 | 75,000 | 75,000 | 75,000 | 75,000 |
| BUILDING FUND | \$ 4,166,199 | \$ 2,909,947 | \$ 2,509,080 | \$ 2,051,935 | \$ 2,051,935 | \$ 2,051,935 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$ 399,380 | \$ 522,662 | \$ 762,930 | \$ 1,639,140 | \$ 1,639,140 | \$ 1,639,140 |
| BEGINNING FUND BALANCE | 399,380 | 522,662 | 762,930 | 1,639,140 | 1,639,140 | 1,639,140 |
| Interest on Investments | 2,242 | 2,842 | 3,815 | 14,875 | 14,875 | 14,875 |
| INVESTMENT EARNINGS | 2,242 | 2,842 | 3,815 | 14,875 | 14,875 | 14,875 |
| Utility Fee Revenue | 1,097,289 | 1,146,143 | 1,191,070 | 1,237,530 | 1,237,530 | 1,237,530 |
| Tigard Rd Utility Fees | 9,504 | 9,413 | 12,730 | 10,815 | 10,815 | 10,815 |
| Sidewalk/Tree Program | 466,721 | 483,143 | 502,100 | 521,690 | 521,690 | 521,690 |
| FEES & CHARGES | 1,573,514 | 1,638,699 | 1,705,900 | 1,770,035 | 1,770,035 | 1,770,035 |
| Transfer In - Road Operating | 374,734 | 460,000 | 460,000 | 499,990 | 499,990 | 499,990 |
| TRANSFERS IN | 374,734 | 460,000 | 460,000 | 499,990 | 499,990 | 499,990 |
| ROAD UTILITY FUND | \$ 2,349,870 | \$ 2,624,203 | \$ 2,932,645 | \$ 3,924,040 | \$ 3,924,040 | \$ 3,924,040 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 2,307,872 | \$ 2,869,367 | \$ 2,960,905 | \$ 2,813,340 | \$ 2,813,340 | \$ 2,813,340 |
| BEGINNING FUND BALANCE | 2,307,872 | 2,869,367 | 2,960,905 | 2,813,340 | 2,813,340 | 2,813,340 |
| Grants - Other Grant Revenue | - | 53,394 | 625,000 | - | - | - |
| State Gas Tax | 1,918,910 | 1,954,543 | 2,179,140 | 2,146,330 | 2,146,330 | 2,146,330 |
| Washington County Gas Tax | 79,680 | 71,242 | 88,950 | 89,840 | 89,840 | 89,840 |
| Vehicle License Fee - WashCo | 359,769 | 421,949 | 400,000 | 438,140 | 438,140 | 438,140 |
| Vehicle License Fee - ClackCo | 14,965 | 59,563 | 60,000 | 61,850 | 61,850 | 61,850 |
| INTERGOVERNMENTAL | 2,373,324 | 2,560,691 | 3,353,090 | 2,736,160 | 2,736,160 | 2,736,160 |
| Interest on Investments | 62,925 | 30,827 | 14,800 | 25,560 | 25,560 | 25,560 |
| INVESTMENT EARNINGS | 62,925 | 30,827 | 14,800 | 25,560 | 25,560 | 25,560 |
| Other Misc Income | 366,500 | 1,687 | - | - | - | - |
| CDBG Grant Revenue | 176,375 | - | - | - | - | - |
| MISCELLANEOUS | 542,875 | 1,687 | - | - | - | - |
| Transfer In - Road Utility | 230,200 | 259,320 | 269,175 | 246,600 | 246,600 | 246,600 |
| Transfer In - Transportation | - | - | 107,700 | - | - | - |
| Transfer In - Stormwater Fund | 53,690 | 64,020 | 67,330 | 104,710 | 104,710 | 104,710 |
| TRANSFERS IN | 283,890 | 323,340 | 444,205 | 351,310 | 351,310 | 351,310 |
| ROAD OPERATING FUND | \$ 5,570,886 | \$ 5,785,912 | \$ 6,773,000 | \$ 5,926,370 | \$ 5,926,370 | \$ 5,926,370 |

Revenue

Core Area Parking District Fund

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 162,826 | \$ 187,311 | \$ 169,800 | \$ 207,600 | \$ 207,600 | \$ 207,600 |
| Reserve for Lot Construction | - | - | 45,500 | 45,500 | 45,500 | 45,500 |
| BEGINNING FUND BALANCE | 162,826 | 187,311 | 215,300 | 253,100 | 253,100 | 253,100 |
| Interest on Investments | 4,062 | 2,014 | 2,000 | 2,000 | 2,000 | 2,000 |
| INVESTMENT EARNINGS | 4,062 | 2,014 | 2,000 | 2,000 | 2,000 | 2,000 |
| Core Area Parking - Current | 73,695 | 66,340 | 60,000 | 68,000 | 68,000 | 68,000 |
| FEES & CHARGES | 73,695 | 66,340 | 60,000 | 68,000 | 68,000 | 68,000 |
| CORE AREA PARKING DISTRICT FUND | \$ 240,583 | \$ 255,665 | \$ 277,300 | \$ 323,100 | \$ 323,100 | \$ 323,100 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 51,021 | \$ 50,611 | \$ 50,180 | \$ 50,410 | \$ 50,410 | \$ 50,410 |
| BEGINNING FUND BALANCE | 51,021 | 50,611 | 50,180 | 50,410 | 50,410 | 50,410 |
| Grants - Misc Grants | 1,500 | 1,500 | - | - | - | - |
| INTERGOVERNMENTAL | 1,500 | 1,500 | - | - | - | - |
| Interest on Investments | 1,090 | 489 | 250 | 500 | 500 | 500 |
| INVESTMENT EARNINGS | 1,090 | 489 | 250 | 500 | 500 | 500 |
| TUALATIN SCHOLARSHIP FUND | \$ 53,611 | \$ 52,600 | \$ 50,430 | \$ 50,910 | \$ 50,910 | \$ 50,910 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 564,480 | \$ 614,480 | \$ 614,480 |
| BEGINNING FUND BALANCE | - | - | - | 564,480 | 614,480 | 614,480 |
| Interest on Investments | - | - | 2,000 | 3,480 | 3,480 | 3,480 |
| INVESTMENT EARNINGS | - | - | 2,000 | 3,480 | 3,480 | 3,480 |
| Utility Fee Revenue | - | - | 676,440 | 678,440 | 678,440 | 678,440 |
| FEES & CHARGES | - | - | 676,440 | 678,440 | 678,440 | 678,440 |
| PARKS UTILITY FUND | \$ - | \$ - | \$ 678,440 | \$ 1,246,400 | \$ 1,296,400 | \$ 1,296,400 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 9,538,691 | \$ 11,271,889 | \$ 11,810,090 | \$ 12,045,720 | \$ 12,045,720 | \$ 12,045,720 |
| BEGINNING FUND BALANCE | 9,538,691 | 11,271,889 | 11,810,090 | 12,045,720 | 12,045,720 | 12,045,720 |
| Interest on Investments | 234,770 | 116,079 | 59,000 | 116,075 | 116,075 | 116,075 |
| INVESTMENT EARNINGS | 234,770 | 116,079 | 59,000 | 116,075 | 116,075 | 116,075 |
| System Fees -Washington County | 1,542,796 | 704,071 | 900,000 | 900,000 | 900,000 | 900,000 |
| System Fees - Clackamas County | 4,112 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| FEES & CHARGES | 1,546,908 | 704,071 | 925,000 | 925,000 | 925,000 | 925,000 |
| TRANSPORTATION DEVELOPMENT TAX FUND | \$ 11,320,369 | \$ 12,092,039 | \$ 12,794,090 | \$ 13,086,795 | \$ 13,086,795 | \$ 13,086,795 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|----------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 3,089,770 | \$ 3,111,040 | \$ 3,111,040 | \$ 3,111,040 |
| BEGINNING FUND BALANCE | - | - | 3,089,770 | 3,111,040 | 3,111,040 | 3,111,040 |
| Other Grants - Federal | - | - | 3,089,765 | 3,091,505 | 3,091,505 | 3,091,505 |
| INTERGOVERNMENTAL | - | - | 3,089,765 | 3,091,505 | 3,091,505 | 3,091,505 |
| Interest on Investments | - | - | 10,000 | 31,570 | 31,570 | 31,570 |
| INVESTMENT EARNINGS | - | - | 10,000 | 31,570 | 31,570 | 31,570 |
| AMERICAN RESCUE PLAN FUND | \$ - | \$ - | \$ 6,189,535 | \$ 6,234,115 | \$ 6,234,115 | \$ 6,234,115 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$ 124,255 | \$ 163,746 | \$ 100,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| BEGINNING FUND BALANCE | 124,255 | 163,746 | 100,000 | 125,000 | 125,000 | 125,000 |
| Property Taxes - Current Year | 2,779,108 | 2,820,542 | 2,942,000 | 3,002,850 | 3,002,850 | 3,002,850 |
| Property Taxes - Prior Year | 18,187 | 23,648 | 10,000 | 20,000 | 20,000 | 20,000 |
| Interest on Taxes - WashCo | 2,408 | 1,285 | - | - | - | - |
| Interest on Taxes - ClackCo | 438 | 437 | - | - | - | - |
| PROPERTY TAXES | 2,800,141 | 2,845,912 | 2,952,000 | 3,022,850 | 3,022,850 | 3,022,850 |
| Payments in Lieu of Prop Taxes | 430 | 423 | - | - | - | - |
| INTERGOVERNMENTAL | 430 | 423 | - | - | - | - |
| Interest on Investments | 28,470 | 13,761 | 7,000 | 7,650 | 7,650 | 7,650 |
| INVESTMENT EARNINGS | 28,470 | 13,761 | 7,000 | 7,650 | 7,650 | 7,650 |
| GENERAL OBLIGATION BOND FUND | \$ 2,953,296 | \$ 3,023,842 | \$ 3,059,000 | \$ 3,155,500 | \$ 3,155,500 | \$ 3,155,500 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|----------------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Beginning Fund Balance | \$ 178,437 | \$ 200,023 | \$ 164,780 | \$ 1,516,950 | \$ 1,516,950 | \$ 1,516,950 |
| BEGINNING FUND BALANCE | 178,437 | 200,023 | 164,780 | 1,516,950 | 1,516,950 | 1,516,950 |
| Other Grants - State Grant | - | 144,886 | 513,040 | - | - | - |
| INTERGOVERNMENTAL | - | 144,886 | 513,040 | - | - | - |
| Interest on Investments | 4,449 | 1,729 | 820 | 7,580 | 7,580 | 7,580 |
| INVESTMENT EARNINGS | 4,449 | 1,729 | 820 | 7,580 | 7,580 | 7,580 |
| Parks - SDC's | 352,529 | 32,541 | 1,799,700 | 1,079,040 | 1,079,040 | 1,079,040 |
| FEES & CHARGES | 352,529 | 32,541 | 1,799,700 | 1,079,040 | 1,079,040 | 1,079,040 |
| Other Misc Income | 4,225 | - | - | - | - | - |
| MISCELLANEOUS | 4,225 | - | - | - | - | - |
| Transfer In - General Fund | 217,775 | 197,000 | 108,510 | - | - | - |
| Transfer In - Parks Utility Fund | - | - | - | 42,450 | 42,450 | 42,450 |
| TRANSFERS IN | 217,775 | 197,000 | 108,510 | 42,450 | 42,450 | 42,450 |
| PARK DEVELOPMENT FUND | \$ 757,415 | \$ 576,179 | \$ 2,586,850 | \$ 2,646,020 | \$ 2,646,020 | \$ 2,646,020 |

Revenue

Transportation Project Fund

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 22,074,127 | \$ 20,040,748 | \$ 15,632,050 | \$ 8,027,250 | \$ 8,027,250 | \$ 8,027,250 |
| BEGINNING FUND BALANCE | 22,074,127 | 20,040,748 | 15,632,050 | 8,027,250 | 8,027,250 | 8,027,250 |
| Interest on Investments | 415,655 | 266,682 | 78,160 | 40,140 | 40,140 | 40,140 |
| INVESTMENT EARNINGS | 415,655 | 266,682 | 78,160 | 40,140 | 40,140 | 40,140 |
| Other Misc Income | 6,201 | - | - | - | - | - |
| MISCELLANEOUS | 6,201 | - | - | - | - | - |
| TRANSPORTATION PROJECT FUND | \$ 22,495,983 | \$ 20,307,430 | \$ 15,710,210 | \$ 8,067,390 | \$ 8,067,390 | \$ 8,067,390 |

Revenue

Tualatin City Services Building Fund

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Beginning Fund Balance | \$ - | \$ 2,587,896 | \$ 199,500 | \$ 659,250 | \$ 659,250 | \$ 659,250 |
| BEGINNING FUND BALANCE | - | 2,587,896 | 199,500 | 659,250 | 659,250 | 659,250 |
| Interest on Investments | 60,021 | 36,373 | 500 | 750 | 750 | 750 |
| INVESTMENT EARNINGS | 60,021 | 36,373 | 500 | 750 | 750 | 750 |
| Other Misc Income | - | 2,448 | - | - | - | - |
| MISCELLANEOUS | - | 2,448 | - | - | - | - |
| Transfer In - General Fund | 1,600,000 | - | - | - | - | - |
| Transfer In - Building Fund | 400,000 | - | - | - | - | - |
| Transfer In - Water Fund | 1,000,000 | - | - | - | - | - |
| Transfer In - Sewer Fund | 400,000 | - | - | - | - | - |
| Transfer In - Stormwater Fund | 600,000 | - | - | - | - | - |
| TRANSFERS IN | 4,000,000 | - | - | - | - | - |
| Debt Issuance | - | 4,600,000 | - | - | - | - |
| OTHER FINANCING SOURCES | - | 4,600,000 | - | - | - | - |
| TUALATIN CITY SERVICES BUILDING FUND | \$ 4,060,021 | \$ 7,226,717 | \$ 200,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 6,816,514 | \$ 6,749,605 | \$ 6,221,460 | \$ 8,352,520 | \$ 8,352,520 | \$ 8,352,520 |
| BEGINNING FUND BALANCE | 6,816,514 | 6,749,605 | 6,221,460 | 8,352,520 | 8,352,520 | 8,352,520 |
| Water Service Charge | 358,116 | 374,025 | 384,960 | 401,320 | 401,320 | 401,320 |
| Usage Charge | 5,674,855 | 6,411,118 | 6,258,880 | 6,523,920 | 6,523,920 | 6,523,920 |
| Fire Service | 165,923 | 173,449 | 140,000 | 140,000 | 140,000 | 140,000 |
| Bulk Water Revenue | 250 | 325 | 1,000 | - | - | - |
| Installation | 1,080 | 1,490 | 1,000 | 1,000 | 1,000 | 1,000 |
| Water Facility Charge | 573,230 | 598,010 | 602,390 | 627,990 | 627,990 | 627,990 |
| CHARGES FOR SERVICES | 6,773,454 | 7,558,417 | 7,388,230 | 7,694,230 | 7,694,230 | 7,694,230 |
| Interest on Investments | 139,399 | 76,614 | 31,110 | 69,445 | 69,445 | 69,445 |
| INVESTMENT EARNINGS | 139,399 | 76,614 | 31,110 | 69,445 | 69,445 | 69,445 |
| Temporary Water Service | 8,739 | 19,120 | 4,000 | 4,000 | 4,000 | 4,000 |
| Reconnect Fee | 1,828 | 30 | 2,500 | 2,500 | 2,500 | 2,500 |
| Carry Chrg - Late Payments | 16,301 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| FEES & CHARGES | 26,868 | 19,150 | 26,500 | 26,500 | 26,500 | 26,500 |
| Other Misc Income | 352,861 | 2,750 | 2,200 | 2,200 | 2,200 | 2,200 |
| MISCELLANEOUS | 352,861 | 2,750 | 2,200 | 2,200 | 2,200 | 2,200 |
| Transfer In - Transportation | - | - | 24,230 | - | - | - |
| Transfer In - Water Devel Fund | 62,206 | 17,186 | 254,000 | 1,598,000 | 1,598,000 | 1,598,000 |
| TRANSFERS IN | 62,206 | 17,186 | 278,230 | 1,598,000 | 1,598,000 | 1,598,000 |
| WATER OPERATING FUND | \$ 14,171,302 | \$ 14,423,722 | \$ 13,947,730 | \$ 17,742,895 | \$ 17,742,895 | \$ 17,742,895 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 1,205,964 | \$ 1,314,478 | \$ 1,324,830 | \$ 1,410,010 | \$ 1,410,010 | \$ 1,410,010 |
| BEGINNING FUND BALANCE | 1,205,964 | 1,314,478 | 1,324,830 | 1,410,010 | 1,410,010 | 1,410,010 |
| Interest on Investments | 27,851 | 12,988 | 6,620 | 7,050 | 7,050 | 7,050 |
| INVESTMENT EARNINGS | 27,851 | 12,988 | 6,620 | 7,050 | 7,050 | 7,050 |
| System Development Charge | 176,619 | 48,835 | 250,000 | 250,000 | 250,000 | 250,000 |
| FEES & CHARGES | 176,619 | 48,835 | 250,000 | 250,000 | 250,000 | 250,000 |
| WATER DEVELOPMENT FUND | \$ 1,410,434 | \$ 1,376,301 | \$ 1,581,450 | \$ 1,667,060 | \$ 1,667,060 | \$ 1,667,060 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 3,327,611 | \$ 2,706,660 | \$ 2,404,400 | \$ 1,897,700 | \$ 1,897,700 | \$ 1,897,700 |
| BEGINNING FUND BALANCE | 3,327,611 | 2,706,660 | 2,404,400 | 1,897,700 | 1,897,700 | 1,897,700 |
| Reimbursement from CWS | - | - | - | 1,126,700 | 1,126,700 | 1,126,700 |
| INTERGOVERNMENTAL | - | - | - | 1,126,700 | 1,126,700 | 1,126,700 |
| User Charge - CWS Base | 4,679,971 | 4,704,888 | 4,915,535 | 5,112,160 | 5,112,160 | 5,112,160 |
| User Charge - CWS Usage | 1,830,272 | 1,810,731 | 1,889,640 | 1,965,230 | 1,965,230 | 1,965,230 |
| User Charge - COT Base | 1,216,110 | 1,223,535 | 1,406,780 | 1,533,390 | 1,533,390 | 1,533,390 |
| User Charge - COT Usage | 489,009 | 484,315 | 564,580 | 615,390 | 615,390 | 615,390 |
| User Charge - LO CWS Base | 176,866 | 176,842 | 167,015 | 173,700 | 173,700 | 173,700 |
| User Charge - LO CWS Usage | 84,979 | 70,655 | 86,955 | 90,430 | 90,430 | 90,430 |
| User Charge - LO COT Base | 45,961 | 45,989 | 49,530 | 53,990 | 53,990 | 53,990 |
| User Charge - LO COT Usage | 22,712 | 18,898 | 25,735 | 28,050 | 28,050 | 28,050 |
| User Charge - Tigard Base | 7,326 | 6,395 | 5,470 | 5,690 | 5,690 | 5,690 |
| User Charge - Tigard Usage | 6,186 | 3,816 | 6,230 | 6,480 | 6,480 | 6,480 |
| User Charge - Tigard COT Base | 12 | - | (4,860) | - | - | - |
| User Charge - Tigard COT Usage | 8 | - | 1,370 | 1,495 | 1,495 | 1,495 |
| Sewer Inspection | 225 | - | 1,120 | 1,120 | 1,120 | 1,120 |
| Industrial Discharge | 152,153 | 134,373 | 110,000 | 110,000 | 110,000 | 110,000 |
| CHARGES FOR SERVICES | 8,711,790 | 8,680,437 | 9,225,100 | 9,697,125 | 9,697,125 | 9,697,125 |
| Interest on Investments | 59,808 | 24,805 | 25,245 | 24,160 | 24,160 | 24,160 |
| INVESTMENT EARNINGS | 59,808 | 24,805 | 25,245 | 24,160 | 24,160 | 24,160 |
| Other Misc Income | 170,619 | 65,547 | 450,000 | - | - | - |
| MISCELLANEOUS | 170,619 | 65,547 | 450,000 | - | - | - |
| Transfer In - Transportation | - | - | 12,110 | - | - | - |
| Transfer In - Stormwater Fund | 131,540 | 164,240 | 173,930 | 180,100 | 180,100 | 180,100 |
| Transfer In - Sewer Dev Fund | - | - | - | 51,000 | 51,000 | 51,000 |
| TRANSFERS IN | 131,540 | 164,240 | 186,040 | 231,100 | 231,100 | 231,100 |
| SEWER OPERATING FUND | \$ 12,401,368 | \$ 11,641,689 | \$ 12,290,785 | \$ 12,976,785 | \$ 12,976,785 | \$ 12,976,785 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| Beginning Fund Balance | \$ 3,694,555 | \$ 3,748,628 | \$ 3,622,970 | \$ 3,386,300 | \$ 3,386,300 | \$ 3,386,300 |
| BEGINNING FUND BALANCE | 3,694,555 | 3,748,628 | 3,622,970 | 3,386,300 | 3,386,300 | 3,386,300 |
| Reimbursement from CWS | - | - | 303,000 | - | - | - |
| INTERGOVERNMENTAL | - | - | 303,000 | - | - | - |
| Interest on Investments | 81,275 | 36,745 | 18,110 | 33,620 | 33,620 | 33,620 |
| INVESTMENT EARNINGS | 81,275 | 36,745 | 18,110 | 33,620 | 33,620 | 33,620 |
| System Development Charge | 616,536 | 99,064 | 600,000 | 600,000 | 600,000 | 600,000 |
| FEES & CHARGES | 616,536 | 99,064 | 600,000 | 600,000 | 600,000 | 600,000 |
| SEWER DEVELOPMENT FUND | \$ 4,392,366 | \$ 3,884,437 | \$ 4,544,080 | \$ 4,019,920 | \$ 4,019,920 | \$ 4,019,920 |

Revenue

Stormwater Operating Fund

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 4,256,160 | \$ 4,664,292 | \$ 5,511,050 | \$ 6,724,685 | \$ 6,724,685 | \$ 6,724,685 |
| BEGINNING FUND BALANCE | 4,256,160 | 4,664,292 | 5,511,050 | 6,724,685 | 6,724,685 | 6,724,685 |
| User Charge - CWS Regional | 750,579 | 754,212 | 775,920 | 829,920 | 829,920 | 829,920 |
| User Charge - COT Local | 2,584,254 | 2,598,461 | 2,623,500 | 2,826,720 | 2,826,720 | 2,826,720 |
| User Charge - Lake Oswego CWS | 19,718 | 19,793 | 20,500 | 21,630 | 21,630 | 21,630 |
| User Charge - Lake Oswego COT | 67,652 | 67,949 | 70,190 | 73,630 | 73,630 | 73,630 |
| User Charge - Tigard COT | 12,229 | 14,340 | 13,410 | 17,510 | 17,510 | 17,510 |
| CHARGES FOR SERVICES | 3,434,432 | 3,454,755 | 3,503,520 | 3,769,410 | 3,769,410 | 3,769,410 |
| Interest on Investments | 92,343 | 51,612 | 57,860 | 70,610 | 70,610 | 70,610 |
| INVESTMENT EARNINGS | 92,343 | 51,612 | 57,860 | 70,610 | 70,610 | 70,610 |
| Other Misc Income | 9,051 | 14,395 | - | - | - | - |
| MISCELLANEOUS | 9,051 | 14,395 | - | - | - | - |
| STORMWATER OPERATING FUND | \$ 7,791,986 | \$ 8,185,054 | \$ 9,072,430 | \$ 10,564,705 | \$ 10,564,705 | \$ 10,564,705 |

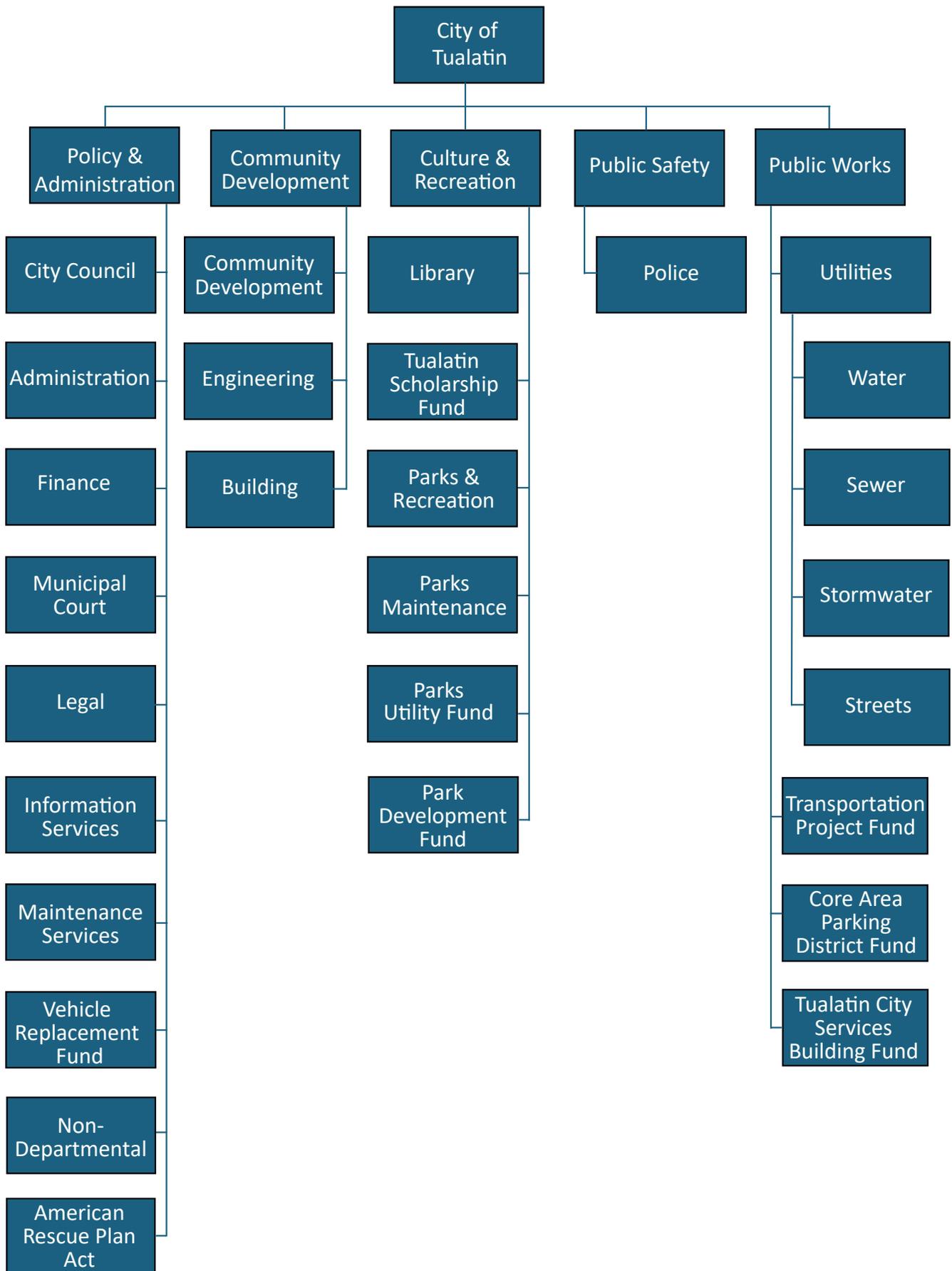
Revenue

Stormwater Development Fund

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 529,378 | \$ 554,586 | \$ 530,810 | \$ 529,790 | \$ 529,790 | \$ 529,790 |
| BEGINNING FUND BALANCE | 529,378 | 554,586 | 530,810 | 529,790 | 529,790 | 529,790 |
| Interest on Investments | 11,773 | 5,303 | 2,650 | 4,440 | 4,440 | 4,440 |
| INVESTMENT EARNINGS | 11,773 | 5,303 | 2,650 | 4,440 | 4,440 | 4,440 |
| Stormwater Quantity Fees | 31 | - | 10,000 | 5,000 | 5,000 | 5,000 |
| Stormwater Quality Fees | 35,520 | - | 2,000 | 5,000 | 5,000 | 5,000 |
| FEES & CHARGES | 35,551 | - | 12,000 | 10,000 | 10,000 | 10,000 |
| STORMWATER DEVELOPMENT FUND | \$ 576,702 | \$ 559,889 | \$ 545,460 | \$ 544,230 | \$ 544,230 | \$ 544,230 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 510,594 | \$ 518,595 | \$ 518,000 | \$ 524,885 | \$ 524,885 | \$ 524,885 |
| BEGINNING FUND BALANCE | 510,594 | 518,595 | 518,000 | 524,885 | 524,885 | 524,885 |
| Interest on Investments | 9,670 | 2,908 | 3,175 | 2,625 | 2,625 | 2,625 |
| INVESTMENT EARNINGS | 9,670 | 2,908 | 3,175 | 2,625 | 2,625 | 2,625 |
| Transfer In - Road Utility | 6,480 | 6,480 | 6,480 | 6,480 | 6,480 | 6,480 |
| Transfer In - Road Operating | 19,440 | 99,440 | 77,810 | 77,810 | 77,810 | 77,810 |
| Transfer In - General Fund | - | - | 59,950 | 59,950 | 59,950 | 59,950 |
| Transfer In - Building Fund | - | 65,000 | 72,780 | 72,780 | 72,780 | 72,780 |
| Transfer In - Water Fund | 558,500 | 643,700 | 622,070 | 497,570 | 497,570 | 497,570 |
| Transfer In - Sewer Fund | 32,405 | 112,405 | 90,775 | 90,775 | 90,775 | 90,775 |
| Transfer In - Stormwater Fund | 19,440 | 99,440 | 63,210 | 63,210 | 63,210 | 63,210 |
| TRANSFERS IN | 636,265 | 1,026,465 | 993,075 | 868,575 | 868,575 | 868,575 |
| ENTERPRISE BOND FUND | \$ 1,156,529 | \$ 1,547,968 | \$ 1,514,250 | \$ 1,396,085 | \$ 1,396,085 | \$ 1,396,085 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|---------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ 332,363 | \$ 730,000 | \$ 730,000 | \$ 730,000 | \$ 730,000 |
| BEGINNING FUND BALANCE | - | 332,363 | 730,000 | 730,000 | 730,000 | 730,000 |
| Vehicle Replacement Charge | 328,480 | 392,890 | 333,070 | 857,960 | 857,960 | 857,960 |
| CHARGES FOR SERVICES | 328,480 | 392,890 | 333,070 | 857,960 | 857,960 | 857,960 |
| Interest on Investments | 3,883 | 5,694 | 4,930 | 8,990 | 8,990 | 8,990 |
| INVESTMENT EARNINGS | 3,883 | 5,694 | 4,930 | 8,990 | 8,990 | 8,990 |
| VEHICLE REPLACEMENT FUND | \$ 332,363 | \$ 730,947 | \$ 1,068,000 | \$ 1,596,950 | \$ 1,596,950 | \$ 1,596,950 |





City of Tualatin

**Adopted
2022/2023 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



Maintenance Services



Vehicle Replacement

Non-Departmental



American Rescue Plan

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 4,889,016 | \$ 4,948,985 | \$ 5,313,130 | \$ 5,754,955 | \$ 5,754,955 | \$ 6,187,990 |
| Materials & Services | 2,465,385 | 3,526,098 | 6,110,315 | 3,699,615 | 3,699,615 | 3,919,940 |
| Capital Outlay | 57,920 | 371,137 | 605,000 | 3,294,000 | 3,384,000 | 3,384,000 |
| Transfers Out | 1,817,775 | 197,000 | 168,460 | 89,000 | 89,000 | 89,000 |
| Contingency | - | - | 6,988,885 | 7,250,985 | 7,250,985 | 6,875,200 |
| Reserves & Unappropriated | 11,881,387 | 14,021,380 | 8,289,220 | 10,492,455 | 10,402,455 | 10,083,745 |
| Total Requirements | \$ 21,111,483 | \$ 23,064,600 | \$ 27,475,010 | \$ 30,581,010 | \$ 30,581,010 | \$ 30,539,875 |

City Council**Value Statement**

We value a high quality of life for our community and will promote actions which increase community spirit and pride, and a sense of ownership, involvement and belonging in the community. We recognize the strengths which come from our heritage and background, our social and economic conditions, and our natural resources. We will manage growth in a manner that will build on these strengths, while fostering sense of place and a unique identity for the City.

Council Meetings

Council meetings are typically held the 2nd and 4th Monday of each month, beginning at 7:00 pm. Special meetings may be held as required. Council meetings are preceded by a work session that usually begins at 5:00 pm. Work sessions are used to review the agenda and give Council an opportunity to ask questions of staff, to update calendar items, or meet with community leaders. The agenda and Council packet materials are available for review on our website at tualatinoregon.gov/meetings generally seven calendar days prior to the Council meeting.

Council meetings can also be watched live on Tualatin Valley Community Television Channel 28. These meetings can also be streamed live here: <http://www.tualatinoregon.gov/citycouncil/watch-council-meetings-live>.

Local and Regional Boards & Committees

Our Council members serve on multiple committees and attend many local and regional meetings. For a full list of council assignments, please visit our website at <http://www.tualatinoregon.gov/citycouncil/councilcommittees-and-boards>.



City Council - Garden Corner Curves

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Benefits-Employee Benefits | \$ 3,400 | \$ 2,800 | \$ - | \$ - | \$ - | \$ - |
| Benefits-FICA | 322 | 401 | - | - | - | - |
| Benefits-Insurance | 32,633 | 34,476 | 37,670 | 42,270 | 42,270 | 42,270 |
| Benefits-Council Technology | 813 | 2,439 | - | 3,250 | 3,250 | 3,250 |
| PERSONAL SERVICES | 37,168 | 40,116 | 37,670 | 45,520 | 45,520 | 45,520 |
| Office Supplies | 163 | 788 | - | 750 | 750 | 750 |
| Printing & Postage | 180 | 827 | 100 | 100 | 100 | 100 |
| Recording Fees | 459 | 303 | 500 | 500 | 500 | 500 |
| Computer Equip & Software | 28 | - | - | - | - | - |
| Council Discounts | 1,660 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 |
| CIO Grant Program | 2,528 | 1,673 | 10,500 | 10,500 | 10,500 | 10,500 |
| Consultants | 23,185 | 20,731 | 10,000 | 12,000 | 12,000 | 12,000 |
| Community Engagement | 31,389 | 7,806 | 33,600 | 12,100 | 12,100 | 12,100 |
| Conferences & Meetings | 799 | - | - | - | - | - |
| Conf & Meetings - Mayor | 4,171 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| Conf & Meetings - Council | 3,729 | 1,064 | 10,000 | 10,000 | 10,000 | 10,000 |
| Membership Dues | 1,266 | 1,437 | 1,670 | 3,850 | 3,850 | 3,850 |
| Administrative Expense | 5,653 | 3,769 | 14,500 | 15,000 | 15,000 | 15,000 |
| MATERIAL & SERVICES | 75,210 | 40,078 | 97,550 | 81,480 | 81,480 | 81,480 |
| CITY COUNCIL | \$ 112,378 | \$ 80,194 | \$ 135,220 | \$ 127,000 | \$ 127,000 | \$ 127,000 |

Administration Department

The Administration Department is composed of two divisions: City Manager's Office and Human Resources. The City Manager's Office handles the general administration of the City, oversees day-to-day operations, and executes the policies and objectives of the City Council. This Office is responsible for overseeing citywide communications and marketing activities, community engagement efforts, maintaining all official city records, publishing and posting legal notices, monitoring the terms and attendance of all boards and committees of the City, and coordinating municipal elections. The City Manager's Office also provides support to the Mayor and City Council, and coordinates a variety of other programs and projects to the City Council and community-wide initiatives including support for Tualatin's Community Involvement Organizations and the Equity Committee Planning Group.

The Human Resources Division coordinates services and programs to assist all City departments in recruiting and maintaining a qualified and diverse workforce, and provides employment-related services to City employees and job applicants. The Division administers the Classification and Compensation Plan, administers employee benefits, supports the City's safety and risk management activities, as well as labor relations and contract administration for two employee associations. The division ensures legal compliance on employment issues. This division also oversees the City's vibrant Volunteer Services Program, which offers a multitude of volunteer opportunities that greatly benefit the community.

Highlights of FY 2021/2022

- Created and updated multiple personnel policies to support remote work and other safety measures required by the COVID-19 pandemic including the creation of a mandated vaccination policy for the organization.
- Advanced internal diversity, equity, and inclusion (DEI) efforts by launching an evaluation of the City's DEI work in coordination with a DEI consultant. The review has also created a strategic DEI team to accelerate DEI efforts into every facet of the organization.
- Enhanced the City's communications program, particularly during emergencies, to provide timely, relevant, and engaging information on multiple platforms.
- Experimented with different ways to conduct community engagement, including hosting virtual meetings, webinars, and open houses.
- Successfully negotiated an updated collective bargaining agreement with AFSCME.
- Consolidated staff into city-owned facilities including City Services and City Offices.
- Continued to provide support to the Tualatin Moving Forward transportation bond program.

Goals for FY 2022/2023

- Successfully negotiate an updated collective bargaining agreement with the Tualatin Police Officers Association (TPOA).
- Continue offering diversity, equity, and inclusion (DEI) trainings and launch other initiatives suggested by the consultant and internal team.
- Support the Equity Committee Planning Group, Equity Committee, and other affinity groups.
- Conduct the fifth community-wide survey in spring 2023.
- Broaden outreach to the community through volunteer programming and recruitment for city advisory committees.
- Redesign the Tualatin Today E-Newsletter so the format is flexible and engaging.
- Continue to provide support for the Tualatin Moving Forward transportation bond program, including planning for the end of the program.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--|-----------------|-----------------|------------------|------------------|
| Number of hours served by volunteers | 20,395 | 10,576 | 20,000 | 10,000 |
| Percentage of vacancies on City committees that receive more than one applicant | 83.0% | 88.0% | 100.0% | 100.0% |
| Percentage of survey respondents that report the quality of services provided by the City as excellent or good | 84.0% | N/A | N/A | 85.0% |
| Percentage of subscribers that Open Tualatin Today monthly e-newsletter | 32.0% | 31.0% | 35.0% | 35.0% |



Spruce Up the Library Volunteers

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 684,576 | \$ 839,952 | \$ 914,695 | \$ 979,770 | \$ 979,770 | \$ 985,315 |
| Salaries and Wages-Part Time | 44,218 | 46,998 | 51,405 | 54,420 | 54,420 | 54,810 |
| Salaries and Wages-Temporary | 18,420 | 5,893 | 10,330 | 10,310 | 10,310 | 10,385 |
| Salaries and Wages-Overtime | 3,705 | 5,476 | 3,500 | 3,500 | 3,500 | 3,500 |
| Benefits-Employee Benefits | 7,391 | 7,916 | 8,385 | 10,985 | 10,985 | 11,035 |
| Benefits-FICA | 53,872 | 64,770 | 73,725 | 79,165 | 79,165 | 79,625 |
| Benefits-Pension | 303,389 | 223,464 | 261,235 | 279,385 | 279,385 | 280,985 |
| Benefits-Insurance | 170,177 | 192,464 | 208,345 | 182,460 | 182,460 | 182,490 |
| Benefits-Vacation Buy Back | 10,707 | 6,734 | 6,500 | 6,500 | 6,500 | 6,500 |
| Benefits-Comp Time Buy Back | 596 | 146 | - | - | - | - |
| PERSONAL SERVICES | 1,297,051 | 1,393,813 | 1,538,120 | 1,606,495 | 1,606,495 | 1,614,645 |
| Office Supplies | 1,750 | 1,536 | 7,850 | 7,850 | 7,850 | 7,850 |
| Printing & Postage | 584 | 808 | 800 | 800 | 800 | 800 |
| Uniforms & Safety Equipment | - | - | 250 | 250 | 250 | 250 |
| Safety/Risk Mgmt Program | 252 | - | - | - | - | - |
| Cell Phones | 1,383 | 1,508 | 1,440 | 1,610 | 1,610 | 1,610 |
| Office Equipment & Furniture | 116 | 256 | 1,000 | 2,000 | 2,000 | 2,000 |
| Computer Equip & Software | 11,779 | 6,299 | 5,000 | 910 | 910 | 910 |
| Consultants | 17,544 | 6,795 | 5,000 | 7,700 | 7,700 | 7,700 |
| Legal | 37,520 | 8,132 | 27,000 | 27,000 | 27,000 | 27,000 |
| Conferences & Meetings | 8,077 | 4,603 | 20,000 | 17,000 | 17,000 | 17,000 |
| Membership Dues | 4,661 | 4,635 | 4,915 | 4,695 | 4,695 | 4,695 |
| Staff Training | 431 | 484 | 1,100 | 1,100 | 1,100 | 1,100 |
| Publication, Rpt, Ref Matl | 105 | 99 | 315 | 100 | 100 | 100 |
| Staff/Dept Recognition | 258 | - | - | - | - | - |
| Administrative Expense | 2,519 | 2,240 | 3,050 | 3,050 | 3,050 | 3,050 |
| Advertising - Recruitment | 1,160 | - | - | - | - | - |
| R&M - Equipment | 1,365 | 1,268 | - | - | - | - |
| MATERIAL & SERVICES | 89,504 | 38,663 | 77,720 | 74,065 | 74,065 | 74,065 |
| ADMINISTRATION | \$ 1,386,555 | \$ 1,432,476 | \$ 1,615,840 | \$ 1,680,560 | \$ 1,680,560 | \$ 1,688,710 |
| Full-time Equivalents | 9.75 | 9.75 | 10.75 | 10.75 | 10.75 | 10.75 |

Finance Department

The Finance Department is responsible for the finance and accounting functions for the City, including the Tualatin Development Commission (TDC). Areas of responsibility include accounting, financial reporting, payroll, utility billing and collection, business, liquor and rental housing licensing. Other duties of the department include processing accounts payable transactions for all City programs, invoicing miscellaneous receivables and maintaining all capital asset records. The department prepares records and reports to assure compliance with City ordinances and resolutions, State and Federal law and generally accepted accounting practices. The department, in conjunction with the City Manager and other departments, prepares the annual budget, monthly financial statements, pension, tax and other financial reports; reconciles bank accounts, and manages cash, investments and debt. The department oversees the external independent annual audit for both the City and the TDC, including the preparation of the Annual Comprehensive Financial Report and Popular Annual Financial Report.

The Economic Development Division is the face of the City for the business community. Economic Development's responsibility is to promote, develop, and assist with opportunities for sustainable and equitable business, industrial, and entrepreneurial development. As a division of the City's Finance Department, the Division is tasked with the management and implementation of the City's urban renewal efforts. Efforts are guided by the Economic Strategic Plan which prioritizes business retention, expansion, and recruitment as well as improving the business climate to make Tualatin a competitive and attractive business location.

Highlights of FY 2021/2022

- Recognized as a Triple Crown Winner for receiving the Distinguished Budget Presentation Award for the 2021-2022 budget document, the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2019-2020 Annual Comprehensive Financial Report (ACFR), and Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for the fiscal year 2019-2020 from the Government Finance Officers Association (GFOA).
- Participated in the advisory committee for Greater Portland Inc. Economic Recovery Plan and Comprehensive Economic Development Strategy.
- Updated the 2019 Industry Cluster Analysis.
- Utilized a diversified investment strategy to maintain higher investment returns during period of interest rate decline.
- Began work with City Council and regional partners to determine spending strategy of the City's American Rescue Plan Act (ARPA) allocation.
- Implemented Qwestica Budget Capital Module to automate the Capital Improvement Plan.
- Successfully implemented a major upgrade to the City's budgeting software taking advantage of several new features including automated monthly budget to actual reporting, integration with the City's ERP, and an improved user experience.

Goals for FY 2022/2023

- Continue to develop written policies and streamline procedures for all financial functions and processes.
- Continue to submit Annual Comprehensive Financial Report, Budget Document, and PAFR in a timely manner to GFOA for acknowledgement.
- Assist other departments in implementing council vision and goals.
- Automate the Annual Comprehensive Financial Report preparation with Caseware software.
- Work with local and regional partners to develop additional programs and funding opportunities for workforce development.
- Work with local businesses to reintegrate into a post pandemic economic landscape.
- Work with regional partners and City Council to determine spending strategy of the City's ARPA allocation.
- Assist other departments in streamlining the procurement process for goods and services.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Percentage of payments made within 30 days of invoice date | N/A | 91.0% | 90.0% | 90.0% |
| Number of utility billing adjustments per 1,000 customer accounts | N/A | N/A | < 10 | < 10 |
| Average number of working days to issue monthly financial reports | N/A | 11.0 | <=10 | <=10 |



GFOA Triple Crown Winner

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 636,734 | \$ 709,025 | \$ 761,495 | \$ 782,805 | \$ 782,805 | \$ 788,435 |
| Salaries and Wages-Overtime | - | 693 | 500 | 500 | 500 | 500 |
| Benefits-Employee Benefits | 7,661 | 8,342 | 8,045 | 10,305 | 10,305 | 10,350 |
| Benefits-FICA | 47,278 | 53,306 | 57,220 | 58,785 | 58,785 | 59,215 |
| Benefits-Pension | 256,382 | 168,834 | 199,110 | 204,675 | 204,675 | 206,145 |
| Benefits-Insurance | 143,809 | 138,250 | 131,265 | 139,035 | 139,035 | 139,055 |
| Benefits-Vacation Buy Back | 4,497 | 5,701 | - | - | - | - |
| Benefits-Comp Time Buy Back | 419 | - | - | - | - | - |
| PERSONAL SERVICES | 1,096,780 | 1,084,151 | 1,157,635 | 1,196,105 | 1,196,105 | 1,203,700 |
| Office Supplies | 3,273 | 3,347 | - | - | - | - |
| Printing & Postage | 9,169 | 7,126 | 11,500 | 11,500 | 11,500 | 11,500 |
| Cell Phones | - | 343 | - | - | - | - |
| Office Equipment & Furniture | - | 96 | 2,000 | 500 | 500 | 500 |
| Computer Equip & Software | 14,905 | - | - | - | - | - |
| Audit | 42,441 | 43,755 | 49,125 | 46,875 | 46,875 | 46,875 |
| Consultants | 1,250 | 14,960 | 3,000 | 3,000 | 3,000 | 3,000 |
| Conferences & Meetings | 2,218 | 638 | 9,770 | 9,770 | 9,770 | 9,770 |
| Membership Dues | 3,735 | 5,267 | 6,155 | 6,165 | 6,165 | 6,165 |
| Staff Training | 120 | 1,430 | 1,550 | 1,550 | 1,550 | 1,550 |
| Publication, Rpt, Ref Matl | 30 | 428 | 500 | 500 | 500 | 500 |
| Administrative Expense | 2,189 | 852 | 2,000 | 2,000 | 2,000 | 2,000 |
| Economic Development Expense | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| Advertising - Informational | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| Advertising - Legis/Judicial | 898 | 413 | 600 | 600 | 600 | 600 |
| Advertising - Recruitment | 862 | - | - | - | - | - |
| Contract Services | 5,000 | - | - | - | - | - |
| R&M - Equipment | 747 | 393 | - | - | - | - |
| MATERIAL & SERVICES | 86,837 | 79,048 | 116,200 | 112,460 | 112,460 | 112,460 |
| FINANCE | \$ 1,183,617 | \$ 1,163,199 | \$ 1,273,835 | \$ 1,308,565 | \$ 1,308,565 | \$ 1,316,160 |
| Full-time Equivalents | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |

Municipal Court

The Tualatin Municipal Court provides a local forum for the resolution of violations stemming from city parking, Municipal and Development code ordinances, as well as traffic violations. The Court is responsible for administering the legal process as it relates to enforcing city ordinances and traffic laws within city limits. The majority of cases heard in Municipal Court are related to traffic citations. The Court processes and coordinates this effort with other agencies within the justice system, i.e. Department of Motor Vehicles, Washington County and Clackamas County. The Court is also responsible for maintaining accurate citation files, as well as tracking and collecting unpaid fines.

Highlights of FY 2021/2022

- Successfully processed approximately 9,800 citations; efficiently holding hearings on a weekly schedule.
- Maintained a HIGH level of service to Defendants throughout a challenging year; COVID-19 pandemic, move to new Tualatin City Services building.
- Conducted court by phone to ensure services to Defendants during the pandemic.

Goals for FY 2022/2023

- The Tualatin Municipal Court will promote compliance with laws and regulations by processing citations and violations equitably and timely.
- Continue to explore customer service options with the goal of maximizing convenience for all court customers.
- Follow and keep the City knowledgeable on current legislative issues related to State's Municipal Courts.
- Reinstate driving privileges to qualified drivers license holders within 24 hours.
- Respond to phone messages and inquiries within 24 hours.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Percentage of suspended drivers license holders reinstated within 24 hours. | 100.0% | 100.0% | 100.0% | 100.0% |
| Percentage of phone messages responded to within 24 hours. | 100.0% | 100.0% | 100.0% | 100.0% |



Court Proceedings

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Salaries and Wages-Full Time | \$ 216,973 | \$ 235,230 | \$ 246,510 | \$ 267,995 | \$ 267,995 | \$ 269,920 |
| Salaries and Wages-Temporary | 18,688 | 21,769 | 25,980 | 22,250 | 22,250 | 22,410 |
| Salaries and Wages-Overtime | 16 | - | 500 | 500 | 500 | 500 |
| Benefits-Employee Benefits | 1,410 | 1,423 | 1,460 | 1,930 | 1,930 | 1,940 |
| Benefits-FICA | 17,125 | 18,684 | 20,335 | 21,540 | 21,540 | 21,700 |
| Benefits-Pension | 78,837 | 56,063 | 64,545 | 74,115 | 74,115 | 74,650 |
| Benefits-Insurance | 62,480 | 64,832 | 66,640 | 84,115 | 84,115 | 84,120 |
| PERSONAL SERVICES | 395,529 | 398,001 | 425,970 | 472,445 | 472,445 | 475,240 |
| Office Supplies | 2,108 | 2,095 | - | - | - | - |
| Printing & Postage | 3,106 | 6,217 | 3,700 | 5,900 | 5,900 | 5,900 |
| Office Equipment & Furniture | - | - | 500 | 500 | 500 | 500 |
| Court Costs | 4,919 | 5,415 | 6,000 | 6,000 | 6,000 | 6,000 |
| Conferences & Meetings | 1,334 | - | 3,500 | 3,500 | 3,500 | 3,500 |
| Membership Dues | 300 | 300 | 300 | 500 | 500 | 500 |
| Staff Training | - | 1,053 | 400 | 400 | 400 | 400 |
| Administrative Expense | 351 | 399 | 100 | 400 | 400 | 400 |
| Advertising - Recruitment | 238 | - | - | - | - | - |
| R&M - Equipment | 397 | 143 | - | - | - | - |
| MATERIAL & SERVICES | 12,753 | 15,622 | 14,500 | 17,200 | 17,200 | 17,200 |
| MUNICIPAL COURT | \$ 408,282 | \$ 413,623 | \$ 440,470 | \$ 489,645 | \$ 489,645 | \$ 492,440 |
| 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 ordinances, resolutions, contracts, and other legal documents. Legal Services also monitors potential claims against the City of Tualatin and the Tualatin Development Commission, codifies the Municipal and Development Codes, and advises the Municipal Court.

Highlights of FY 2021/2022

- Drafted a variety of ordinances including an ordinance related to land use and middle class housing; amending and creating a new provision in Tualatin Development Code.
- Provide timely and accurate legal advice on a variety of legal issues and City policies. Drafted resolutions and negotiated real estate transactions and contracts, including intergovernmental agreements, right-of-way acquisitions, easements, and development agreements. Drafted an Improvement Agreement related to the development installing the Greenway Trail. Initiated participation documents for the National Opioid Settlement. Entered into an Intergovernmental Agreement with Washington County for a Mental Health Response Team. The City updated the IGA between the City and Tualatin Development Commission to clarify the relationship and payment for City services.
- Hired a new legal department.

Goals for FY 2022/2023

- 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 legal topics and issues.
- Centralize procurement/contract processes to ensure citywide compliance and consistency.

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 208,951 | \$ 164,161 | \$ 204,920 | \$ 286,410 | \$ 286,410 | \$ 288,465 |
| Salaries and Wages-Overtime | 78 | - | - | - | - | - |
| Benefits-Employee Benefits | 6,643 | 6,054 | 6,560 | 9,060 | 9,060 | 9,105 |
| Benefits-FICA | 14,874 | 11,764 | 15,255 | 21,475 | 21,475 | 21,635 |
| Benefits-Pension | 98,011 | 54,012 | 63,680 | 74,840 | 74,840 | 75,375 |
| Benefits-Insurance | 48,717 | 31,408 | 50,490 | 53,375 | 53,375 | 53,385 |
| Benefits-Vacation Buy Back | 2,788 | 4,013 | - | - | - | - |
| PERSONAL SERVICES | 380,062 | 271,412 | 340,905 | 445,160 | 445,160 | 447,965 |
| Office Supplies | 143 | - | - | - | - | - |
| Printing & Postage | 77 | 67 | 500 | 500 | 500 | 500 |
| Office Equipment & Furniture | - | - | 500 | 1,000 | 1,000 | 1,000 |
| Computer Equip & Software | - | - | 500 | 500 | 500 | 500 |
| Consultants | 9,187 | 7,786 | 15,300 | 15,300 | 15,300 | 15,300 |
| Court Costs | 6 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| Conferences & Meetings | 4,454 | 540 | 8,100 | 8,100 | 8,100 | 8,100 |
| Membership Dues | 1,692 | 1,397 | 1,835 | 1,910 | 1,910 | 1,910 |
| Staff Training | - | - | 200 | 200 | 200 | 200 |
| Publication, Rpt, Ref Matl | 6,498 | 5,954 | 6,835 | 6,835 | 6,835 | 6,835 |
| Administrative Expense | - | - | 200 | 200 | 200 | 200 |
| MATERIAL & SERVICES | 22,057 | 15,744 | 34,970 | 35,545 | 35,545 | 35,545 |
| LEGAL | \$ 402,119 | \$ 287,156 | \$ 375,875 | \$ 480,705 | \$ 480,705 | \$ 483,510 |
| Full-time Equivalents | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 |

Information Services Division

Information Services (IS) provides support for all technical hardware and software used in City departments and ensures that the City's data is secure, protected, and available. Technology supported by IS includes 240+ computers, 40+ servers, 200+ mobile devices, fiber network connections between buildings, free public wireless access in City buildings, and over 200 software applications. IS also provides Geographical Information Systems [GIS] support for mapping services used by most City departments, other municipalities in the area, and the public. GIS integrates hardware, software, and data for capturing, managing, analyzing, and displaying all forms of mapped data. IS provides support to the public through the Library public wireless access and checkout devices connected to the Washington County Cooperative Library System network. The City of Tualatin also participates with other municipalities in several consortiums of proximate County and City agencies sharing information, data, and networking infrastructure.

Highlights of FY 2021/2022

- Constructed fiber-optic communication connections to all staffed City buildings, providing versatility, redundancy, and improved connectivity.
- Replaced primary city server and storage infrastructure (SAN), allowing forward capability, improved digital capacity and redundancy, and lower overall costs.
- Mitigated three widespread data compromises and successfully defended against thousands of minor attacks.
- Supported the wide variety of staff technology required for successful hybrid work.
- Assisted moving many staff to new offices throughout the City.
- Upgraded City applications and servers to current software iteration, providing years of forward compatibility and security.
- Installed additional security appliances across the network to identify, protect, and mitigate possible attacks.



Goals for FY 2022/2023

- Continue to train staff about their responsibility to protect the City's internet, email, and digital information security.
- Migrate City data to new off-site, cloud-based, long term storage location, providing future versatility and redundancy.
- Continue to implement and improve technological security measures to defend against the changing threat landscape.
- Coordinate a penetration test of the City's technology infrastructure in order to determine areas for improvement.
- Continue to find ways to provide technology to the workforce that is secure, efficient, and cost-effective.
- Continue to support the shifting technical needs of City staff as the pandemic continues to change.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Average help desk tickets initial response time | 0 h 40 m | 1 h 23 m | < 2 hrs | < 2 hrs |
| Average help desk tickets resolution time | 3 h 40 m | 7 h 25 m | < 24 hrs | < 24 hrs |
| Average Phishing email click rate percentage | 1.7% | 3.2% | < 15.0% | < 15.0% |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 503,221 | \$ 519,258 | \$ 541,175 | \$ 564,840 | \$ 564,840 | \$ 568,905 |
| Salaries and Wages-Overtime | 2,425 | 1,444 | 2,000 | 1,000 | 1,000 | 1,000 |
| Salaries and Wages-On-Call | 5,140 | 3,160 | - | - | - | - |
| Benefits-Employee Benefits | 6,023 | 6,234 | 5,965 | 7,840 | 7,840 | 7,865 |
| Benefits-FICA | 39,176 | 40,401 | 40,470 | 42,210 | 42,210 | 42,520 |
| Benefits-Pension | 213,306 | 135,028 | 148,350 | 154,435 | 154,435 | 155,540 |
| Benefits-Insurance | 122,978 | 127,409 | 129,740 | 129,630 | 129,630 | 129,650 |
| Benefits-Vacation Buy Back | 1,639 | 5,621 | - | - | - | - |
| Benefits-Comp Time Buy Back | 9,158 | 10,264 | - | - | - | - |
| PERSONAL SERVICES | 903,066 | 848,819 | 867,700 | 899,955 | 899,955 | 905,480 |
| Office Supplies | 673 | 419 | - | - | - | - |
| Printing & Postage | 3,437 | 626 | 2,900 | 2,900 | 2,900 | 2,900 |
| Photographic Supplies | 4,840 | - | 4,500 | 5,900 | 5,900 | 5,900 |
| Energy Supplies | 580 | 856 | 750 | 750 | 750 | 750 |
| Uniforms & Safety Equipment | 746 | 255 | 750 | 750 | 750 | 750 |
| Cell Phones | 1,780 | 2,127 | 2,400 | 2,570 | 2,570 | 2,570 |
| Network/Online | 35,586 | 48,962 | 32,000 | 39,300 | 39,300 | 39,300 |
| Office Equipment & Furniture | 871 | 388 | 100 | 100 | 100 | 100 |
| Computer Equip & Software | 95,172 | 21,515 | 27,500 | 75,960 | 75,960 | 91,220 |
| Personal Computer/Laptop | 71,500 | 54,537 | 60,400 | 60,400 | 60,400 | 60,400 |
| Consultants | - | - | 13,500 | 1,500 | 1,500 | 1,500 |
| Conferences & Meetings | 3,443 | 537 | 6,500 | 6,500 | 6,500 | 6,500 |
| Membership Dues | 200 | 200 | 200 | 200 | 200 | 200 |
| Staff Training | 7,157 | 4,870 | 13,500 | 13,500 | 13,500 | 13,500 |
| Staff/Dept Recognition | 270 | 258 | - | - | - | - |
| Administrative Expense | - | - | 300 | 600 | 600 | 600 |
| Advertising - Recruitment | - | 47 | - | - | - | - |
| Equipment Rental | 29,556 | 29,205 | 34,200 | 32,000 | 32,000 | 32,000 |
| R&M - Equipment | 1,658 | 324 | 22,400 | 23,000 | 23,000 | 23,000 |
| R&M - Computers | 306,264 | 366,402 | 352,220 | 391,095 | 391,095 | 391,095 |
| MATERIAL & SERVICES | 563,733 | 531,528 | 574,120 | 657,025 | 657,025 | 672,285 |
| Equipment & Furnishings | 57,920 | 319,965 | 205,000 | - | - | - |
| CAPITAL OUTLAY | 57,920 | 319,965 | 205,000 | - | - | - |
| INFORMATION SERVICES | \$ 1,524,719 | \$ 1,700,312 | \$ 1,646,820 | \$ 1,556,980 | \$ 1,556,980 | \$ 1,577,765 |
| Full-time Equivalents | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

Maintenance Services Division

The Maintenance Services Division is responsible for the inspection and maintenance of all city-owned buildings, vehicles, trailers, equipment, and parking lots.

The Division engages in preventive maintenance, repair, alteration, and utility services, either directly or through contracted work. This includes mechanical, electrical, plumbing, carpentry, painting, custodial and other services for 36 city buildings and 29 parking lots. The City's Fleet consists of 89 pieces of rolling vehicles (ranging from police patrol vehicles to backhoes and dump trucks), 18 Trailers, and over 130 pieces of equipment used by the Utility and Park Maintenance crews. As time allows, the Fleet team completes repair work for other agencies, such as King City, Sherwood, and Lake Oswego, which is invoiced and fully reimbursed.

The Division is supported by management and administrative staff, who also work closely with Public Works, Parks and Recreation, Information Services, and the City Manager's office. This team also manages inventory control, central stores, and the city records archiving system, as well as maintenance of the Globally Harmonized System SDS (Safety Data Information System) Program and completion of Department of Environmental Quality (DEQ), reports. In addition, the City's training and safety program and emergency planning and response coordination are also budgeted under this division.

Highlights of FY 2021/2022

- Maintained certifications and provided high-quality customer service, measured using survey letters.
- Completed all planned maintenance and budgeted projects, while meeting Fleet and Facilities industry safety standards.
- Successfully completed planned projects and maintained staffing throughout the ever-changing COVID-19 pandemic.
- Updated the Tualatin City Services site Master Plan, including the design for parking lot expansion and above-ground fuel tanks and canopy.
- Completed annual Emergency Plan updates, which will help keep the Tualatin community connected, informed, and engaged.
- Planned, constructed, and relocated remaining staff to new offices throughout the City.
- Completed the Juanita Pohl Center roof removal and replacement project.

Goals for FY 2022/2023

- Maintain certifications and provide high-quality customer service, measured using survey letters.
- Complete all planned maintenance and budgeted projects, including vehicles and equipment.
- Continue to actively participate in the Washington County Emergency Management Cooperative as one of 12 members.
- Complete annual Emergency Plan updates while continuing staff education, including participation in one emergency exercise.
- Continue the expansion of the Tualatin City Services Fleet parking lot (19 spaces) and installation of five 2-port charging stations.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Customer satisfaction percentage as measured by customer surveys. | 94.0% | 95.0% | 90.0% | 90.0% |
| Average work requests initial response time | N/A | 16 hrs | < 24 hrs | < 24 hrs |
| Average non-project work order requests resolution time | N/A | 4 days | < 3 days | < 3 days |



Juanita Pohl Center Roof Project

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 359,561 | \$ 496,083 | \$ 510,145 | \$ 528,280 | \$ 528,280 | \$ 532,085 |
| Salaries and Wages-Temporary | 2,534 | - | - | - | - | - |
| Salaries and Wages-Overtime | 1,068 | 3,596 | 2,500 | 2,500 | 2,500 | 2,500 |
| Benefits-Employee Benefits | 1,747 | 1,870 | 1,910 | 2,425 | 2,425 | 2,435 |
| Benefits-FICA | 27,733 | 38,422 | 38,290 | 39,595 | 39,595 | 39,885 |
| Benefits-Pension | 151,713 | 134,515 | 144,925 | 149,970 | 149,970 | 151,045 |
| Benefits-Insurance | 98,453 | 110,917 | 112,005 | 122,125 | 122,125 | 122,140 |
| Benefits-Comp Time Buy Back | - | 3,417 | - | - | - | - |
| PERSONAL SERVICES | 642,809 | 788,820 | 809,775 | 844,895 | 844,895 | 850,090 |
| Office Supplies | - | 477 | 550 | 550 | 550 | 550 |
| Printing & Postage | 10 | 87 | 150 | 100 | 100 | 100 |
| Inventory Adjustment | 41 | 396 | 1,000 | 1,000 | 1,000 | 1,000 |
| Uniforms & Safety Equipment | 3,266 | 3,694 | 3,950 | 4,250 | 4,250 | 4,250 |
| Medical & Other Testing | - | 18 | - | - | - | - |
| Safety/Risk Mgmt Program | - | 13,554 | 28,700 | 14,000 | 14,000 | 14,000 |
| Cell Phones | 2,072 | 2,605 | 1,995 | 2,200 | 2,200 | 2,200 |
| Fuel | 85,439 | 92,653 | 130,000 | 193,500 | 193,500 | 193,500 |
| Small Tools | 2,898 | 5,486 | 5,800 | 6,800 | 6,800 | 6,800 |
| Drop Box Hauling | - | 7,397 | 450 | 450 | 450 | 450 |
| Utilities - City Center | 56,519 | 52,771 | 65,500 | 66,300 | 66,300 | 66,300 |
| Utilities - Operations | 21,975 | 27,417 | 46,500 | 40,000 | 40,000 | 40,000 |
| Utilities - Police | 52,874 | 53,268 | 61,700 | 57,400 | 57,400 | 57,400 |
| Utilities - Park & Rec | 9,439 | 9,469 | 10,700 | 10,800 | 10,800 | 10,800 |
| Utilities - Van Raden Ctr | 6,023 | 5,786 | 7,600 | 6,800 | 6,800 | 6,800 |
| Utilities - Lafky House | 3,353 | 2,727 | 3,800 | 3,800 | 3,800 | 3,800 |
| Utilities - Pohl Center | 12,443 | 9,171 | 16,000 | 14,000 | 14,000 | 14,000 |
| Utilities - Park Building | 29,188 | 26,441 | 35,700 | 31,000 | 31,000 | 31,000 |
| Utilities - Brown's Ferry | 4,140 | 3,639 | 4,000 | 3,900 | 3,900 | 3,900 |
| Utilities - Heritage Ctr | 6,608 | 6,905 | 6,250 | 5,900 | 5,900 | 5,900 |
| Conferences & Meetings | (350) | - | 1,500 | 1,500 | 1,500 | 1,500 |
| Membership Dues | 2,089 | 1,177 | 2,125 | 2,100 | 2,100 | 2,100 |
| Staff Training | 920 | 1,125 | 3,400 | 2,100 | 2,100 | 2,100 |
| Staff/Dept Recognition | 26 | 69 | - | - | - | - |
| Administrative Expense | 15 | 549 | 350 | 350 | 350 | 350 |
| Contr R&M - Building | 134,668 | 119,566 | 122,200 | 128,400 | 128,400 | 128,400 |
| Contr R&M Non-Routine Project | 10,391 | 3,387 | 11,500 | 14,500 | 14,500 | 14,500 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Contr R&M - Fleet | 30,883 | 44,990 | 37,200 | 40,300 | 40,300 | 40,300 |
| Building Cleaning | 156,481 | 187,852 | 196,500 | 241,200 | 241,200 | 241,200 |
| Equipment Rental | - | 1,623 | 500 | 500 | 500 | 500 |
| Inventory Supplies | 30,361 | 32,100 | 46,500 | 46,000 | 46,000 | 46,000 |
| R&M - City Center | 18,140 | 10,849 | 7,000 | 7,000 | 7,000 | 7,000 |
| R&M - Operations | 7,534 | 3,449 | 2,500 | 2,500 | 2,500 | 2,500 |
| R&M - Police | 2,780 | 2,916 | 2,600 | 2,600 | 2,600 | 2,600 |
| R&M - Park & Rec | 181 | 730 | 300 | 300 | 300 | 300 |
| R&M - Van Raden Ctr | 381 | 82 | 600 | 600 | 600 | 600 |
| R&M - Lafky House | 289 | 27 | 300 | 300 | 300 | 300 |
| R&M - Pohl Center | 1,087 | 43 | 2,400 | 2,400 | 2,400 | 2,400 |
| R&M - Park Buildings | 4,877 | 1,203 | 3,500 | 3,500 | 3,500 | 3,500 |
| R&M - Brown's Ferry | 120 | 57 | 300 | 500 | 500 | 500 |
| R&M - Heritage Ctr | 490 | 650 | 1,000 | 1,000 | 1,000 | 1,000 |
| R&M - VanRijn House | 19 | 99 | 800 | 800 | 800 | 800 |
| R&M - Vehicles | 40,344 | 46,110 | 63,200 | 58,000 | 58,000 | 58,000 |
| Vehicle Replacement Expense | 41,650 | 41,650 | 20,555 | 427,375 | 427,375 | 427,375 |
| R&M - Equipment | 2,355 | 2,159 | 4,700 | 4,700 | 4,700 | 4,700 |
| MATERIAL & SERVICES | 782,019 | 826,423 | 961,875 | 1,451,275 | 1,451,275 | 1,451,275 |
| Equipment & Furnishings | - | 51,172 | 50,000 | 139,000 | 139,000 | 139,000 |
| R&M - Major Projects | - | - | 350,000 | - | - | - |
| CAPITAL OUTLAY | - | 51,172 | 400,000 | 139,000 | 139,000 | 139,000 |
| MAINTENANCE SERVICES | \$ 1,424,828 | \$ 1,666,415 | \$ 2,171,650 | \$ 2,435,170 | \$ 2,435,170 | \$ 2,440,365 |
| Full-time Equivalent | 5.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |

Vehicle Replacement Fund

The Vehicle Replacement Fund was created in FY 2019/20 to centralize the purchase of vehicles citywide. Current vehicles will be “depreciated” over the useful lives, with the annual depreciation amount transferred into the replacement fund. This will allow for the replacement vehicle to have funds already set aside when it is time to purchase the replacement vehicle.

Goals for FY 2022/2023

- To continue identifying vehicles to be included in the replacement fund program. Amounts included in the fund are for replacement vehicles for the city’s utility functions.



| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Equipment & Furnishings | \$ - | \$ - | \$ - | \$ 155,000 | \$ 245,000 | \$ 245,000 |
| CAPITAL OUTLAY | - | - | - | 155,000 | 245,000 | 245,000 |
| Capital Reserve | 332,363 | 730,947 | 1,068,000 | 1,441,950 | 1,351,950 | 1,351,950 |
| RESERVES & UNAPPROPRIATED | 332,363 | 730,947 | 1,068,000 | 1,441,950 | 1,351,950 | 1,351,950 |
| VEHICLE REPLACEMENT FUND | \$ 332,363 | \$ 730,947 | \$ 1,068,000 | \$ 1,596,950 | \$ 1,596,950 | \$ 1,596,950 |

Non-Departmental

The Non-Departmental division of the General Fund covers costs that are of a general citywide application and not applicable to a particular department or function. Costs recorded in this program include contractual obligations, such as the TriMet employee tax, property and liability insurance premiums, citywide memberships in regional and state-wide organizations, as well as payments to outside agencies. General Fund contingency and reserves, and the fund’s unappropriated fund balance (to be used to fund future expenditures), are also recorded in non-departmental.



| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Benefits-WC Insurance & Tax | \$ 180,205 | \$ 298,958 | \$ 113,330 | \$ 122,100 | \$ 122,100 | \$ 122,550 |
| Benefits-Unemployment | 15,774 | 34,147 | 20,000 | 20,000 | 20,000 | 20,000 |
| Benefits-TriMet Excise Tax | - | - | - | 100,255 | 100,255 | 100,775 |
| Social Security Admin | 174 | - | - | - | - | - |
| Other Benefit Costs | 2,111 | 2,043 | 2,025 | 2,025 | 2,025 | 2,025 |
| Benefits-WC Contra | (61,715) | (211,295) | - | - | - | - |
| PERSONAL SERVICES | 136,549 | 123,853 | 135,355 | 244,380 | 244,380 | 245,350 |
| Office Supplies | 370 | 619 | - | - | - | - |
| Printing & Postage | 5,421 | 13,346 | 11,000 | 11,065 | 11,065 | 11,065 |
| Safety/Risk Mgmt Program | 10,305 | 14,726 | 15,000 | 15,400 | 15,400 | 15,400 |
| Telephone Service | 40,812 | 68,754 | 55,500 | 69,200 | 69,200 | 69,200 |
| Office Equipment & Furniture | - | 109 | - | - | - | - |
| Computer Equip & Software | 5,000 | - | - | - | - | - |
| Chamber | 7,403 | 6,154 | 7,000 | 9,400 | 9,400 | 9,400 |
| Donations - Outside Agency | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Economic Stabilization Grants | - | 1,106,715 | - | - | - | - |
| Volunteer Programs | 7,949 | 7,698 | 15,700 | 15,700 | 15,700 | 15,700 |
| Consultants | 134,299 | 104,327 | 420,000 | 405,000 | 405,000 | 405,000 |
| Community Engagement | - | - | - | 86,695 | 86,695 | 86,695 |
| Insurance | 273,167 | 313,454 | 360,390 | 432,275 | 432,275 | 432,275 |
| Tri-Met Employee Tax | 99,282 | 100,415 | 108,000 | - | - | - |
| Insurance Deductible | 15,761 | 7,101 | 20,000 | 20,000 | 20,000 | 20,000 |
| Membership Dues | 53,304 | 54,161 | 55,340 | 58,480 | 58,480 | 58,480 |
| Staff Training | 11,039 | 10,301 | 20,000 | 20,000 | 20,000 | 20,000 |
| Staff/Dept Recognition | 7,189 | 8,984 | 11,600 | 12,000 | 12,000 | 12,000 |
| Administrative Expense | 165 | 1,964 | - | - | - | - |
| Advertising - Informational | 2,539 | 4,225 | 6,000 | 3,000 | 3,000 | 3,000 |
| Advertising - Recruitment | 3,050 | 975 | 5,400 | - | - | - |
| Advertising - City Newsletter | - | - | 12,000 | - | - | - |
| Advertising - Promotional | 16,231 | 26,831 | 29,650 | 32,150 | 32,150 | 32,150 |
| Merchant Discount Fees | 25,777 | 23,403 | 24,000 | 24,000 | 24,000 | 24,000 |
| Bank Fees | 10,529 | 9,466 | 12,000 | 12,000 | 12,000 | 12,000 |
| Equipment Rental | 4,582 | 4,582 | 4,800 | 4,200 | 4,200 | 4,200 |
| Seneca Building Lease | 59,098 | 50,682 | - | - | - | - |
| MATERIAL & SERVICES | 833,272 | 1,978,992 | 1,233,380 | 1,270,565 | 1,270,565 | 1,270,565 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Transfers Out - Tualatin Service Center | 1,600,000 | - | - | - | - | - |
| Transfer Out - Park Develop | 217,775 | 197,000 | 108,510 | - | - | - |
| Transfers Out -Enterprise Bond | - | - | 59,950 | 59,950 | 59,950 | 59,950 |
| TRANSFERS OUT | 1,817,775 | 197,000 | 168,460 | 59,950 | 59,950 | 59,950 |
| Contingency | - | - | 3,799,350 | 4,045,920 | 4,045,920 | 4,275,200 |
| CONTINGENCY | - | - | 3,799,350 | 4,045,920 | 4,045,920 | 4,275,200 |
| General Account Reserve | - | - | 1,307,050 | 807,050 | 807,050 | 807,050 |
| Capital Reserve | - | - | 315,000 | 20,000 | 20,000 | 20,000 |
| Unappropriated | 11,549,023 | 13,290,433 | 5,599,170 | 8,223,455 | 8,223,455 | 7,904,745 |
| RESERVES & UNAPPROPRIATED | 11,549,023 | 13,290,433 | 7,221,220 | 9,050,505 | 9,050,505 | 8,731,795 |
| NON-DEPARTMENTAL | \$ 14,336,619 | \$ 15,590,278 | \$ 12,557,765 | \$ 14,671,320 | \$ 14,671,320 | \$ 14,582,860 |

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 will receive funding for programs to help assist those impacted by the pandemic, under guidelines included in the Act and guidance from the US Treasury. The City Council will determine the best use of the City's allocation, while taking advantage of partnerships and collaboration, both regionally and across the state. Half of the City's allocation was received in August 2021, with the remaining funds expected in August 2022. All funds must be obligated by December 31, 2024.

Highlights of FY 2021/2022

- Worked with regional partners and the City Council on proposed use of the funds.

Goals for FY 2022/2023

- Work with the City Council, as well as regional and statewide partners, to maximize the impacts of the City's ARPA allocation.



| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|----------------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Benefits-Employee Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 298,000 |
| Benefits-FICA | - | - | - | - | - | 22,500 |
| Benefits-Pension | - | - | - | - | - | 77,500 |
| Benefits-TriMet Excise Tax | - | - | - | - | - | 2,000 |
| PERSONAL SERVICES | - | - | - | - | - | 400,000 |
| Donations - Outside Agency | - | - | - | - | - | 10,000 |
| Economic Stabilization Grants | - | - | - | - | - | 100,000 |
| Community Engagement | - | - | - | - | - | 75,000 |
| Economic Development Expense | - | - | 3,000,000 | - | - | - |
| Contract Services | - | - | - | - | - | 20,065 |
| MATERIAL & SERVICES | - | - | 3,000,000 | - | - | 205,065 |
| Fund Projects | - | - | - | 3,000,000 | 3,000,000 | 3,000,000 |
| CAPITAL OUTLAY | - | - | - | 3,000,000 | 3,000,000 | 3,000,000 |
| Transfers Out - General Fund | - | - | - | 29,050 | 29,050 | 29,050 |
| TRANSFERS OUT | - | - | - | 29,050 | 29,050 | 29,050 |
| Contingency | - | - | 3,189,535 | 3,205,065 | 3,205,065 | 2,600,000 |
| CONTINGENCY | - | - | 3,189,535 | 3,205,065 | 3,205,065 | 2,600,000 |
| AMERICAN RESCUE PLAN FUND | \$ - | \$ - | \$ 6,189,535 | \$ 6,234,115 | \$ 6,234,115 | \$ 6,234,115 |



City of Tualatin

**Adopted
2022/2023 Budget**

Community Development

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

Community Development



Engineering

Building



| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 3,043,837 | \$ 2,592,351 | \$ 2,864,090 | \$ 2,917,105 | \$ 2,917,105 | \$ 2,935,390 |
| Materials & Services | 201,111 | 135,997 | 285,800 | 311,510 | 311,510 | 311,510 |
| Capital Outlay | 24,613 | - | 32,000 | 46,000 | 46,000 | 46,000 |
| Transfers Out | 872,380 | 583,350 | 495,330 | 522,840 | 522,840 | 522,840 |
| Contingency | - | - | 231,415 | 251,020 | 251,020 | 252,000 |
| Reserves & Unappropriated | 2,126,959 | 1,348,907 | 664,285 | 127,445 | 127,445 | 119,930 |
| Total Requirements | \$ 6,268,900 | \$ 4,660,605 | \$ 4,572,920 | \$ 4,175,920 | \$ 4,175,920 | \$ 4,187,670 |

Community Development Department

Community Development Administration supports development of a healthy economy and a livable, thriving, safe community through internal and external coordination efforts. The Planning Division serves the public by providing advice and technical expertise on community issues and priorities to help ensure land development is compatible with the quality of life in Tualatin. We support the Architectural Review Board and the Tualatin Planning Commission. The Planning Division is responsible for both long-range and current planning activities.

Highlights of FY 2021/2022

- In response to the COVID-19 pandemic, Planning has been able to successfully maintain its high level of service. Through the use of technology and electronic platforms, our staff is just a phone call, email or videoconference away. Planning has also leveraged the City's online permit system (eTRAKiT) to allow for submittal of all land use applications, permits, and pre-application conference requests electronically.
- Staff worked with Council to implement its priorities around housing by continuing implementation of the Tualatin 2040 program. Notable highlights included the successful adoption of a Housing Production Strategy (HB 2001), a 5-year plan to support Tualatin's housing needs; and adoption of "Missing Middle" (HB 2001) amendments to the Development Code, supporting a diversity of housing options in Tualatin.
- The 2021 Equitable Housing Solutions event (HB 4006 Severely Rent Burdened Meeting) provided an engaging and inclusive community forum (for 60 registrants) along with a panel of six local housing experts to deepen the local understanding of the causes, barriers to reducing and solutions to severe rent burden, and included a presentation on how the recently adopted Housing Production Strategy (HPS) includes certain strategic actions which may offer solutions to reduce rent burden.
- Planning staff reviewed 185 land use applications during Fiscal Year 2020-2021. Highlights include two Annexations, three Plan Text Amendments, one Plan Map Amendment, one Conditional Use Permit, one Variance, eight Architectural Reviews, 40 Minor Architectural Reviews and one Accessory Dwelling Unit.



Westside Express Service (WES) station

Goals for FY 2022/2023

- Further implement Tualatin 2040 by presenting to Council 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.
- Update the Manufacturing Park (MP) Zoning Code within the Basalt Creek area to be supportive of and responsive to new employment uses and clusters, consistent with the 2018 Basalt Creek Concept Plan, 2019 Economic Opportunities Analysis and 2021 Southwest and Basalt Creek Development Area Plan.
- Scope additional Tualatin 2040 implementation, which could include update to the City’s Economic Development Strategic Plan and an update of Chapter 4 (Economy, Commercial & Industrial Development) of the Comprehensive Plan to be consistent with the 2019 Economic Opportunities Analysis.
- Continue Development Code updates in response to legal requirements and feedback from the Council, community, the development community, and other stakeholders.
- Identify ways to broaden and deepen community engagement, including underserved communities and Tualatin’s Community Involvement Organizations (CIOs).
- 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.
- Continue to refine the use of digital tools to create a better customer experience. This includes enhancement of web-based tools and digitization of records through the City’s Laserfiche platform.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Number of Land Use Applications Processed | 198 | 185 | 200 | 190 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 714,017 | \$ 686,643 | \$ 690,745 | \$ 694,925 | \$ 694,925 | \$ 699,915 |
| Salaries and Wages-Temporary | - | 2,307 | - | - | - | - |
| Salaries and Wages-Overtime | 4,096 | 3,137 | 3,000 | 3,000 | 3,000 | 3,000 |
| Benefits-Employee Benefits | 8,444 | 7,706 | 7,825 | 9,880 | 9,880 | 9,925 |
| Benefits-FICA | 54,248 | 54,201 | 52,350 | 52,645 | 52,645 | 53,025 |
| Benefits-WC Insurance & Tax | 67 | - | - | - | - | - |
| Benefits-Pension | 292,853 | 161,958 | 181,275 | 182,365 | 182,365 | 183,670 |
| Benefits-Insurance | 85,559 | 84,864 | 89,395 | 92,345 | 92,345 | 92,370 |
| Benefits-Vacation Buy Back | - | 24,817 | - | - | - | - |
| Benefits-Comp Time Buy Back | 40 | 661 | - | - | - | - |
| PERSONAL SERVICES | 1,159,324 | 1,026,294 | 1,024,590 | 1,035,160 | 1,035,160 | 1,041,905 |
| Office Supplies | 952 | 741 | 2,500 | 2,500 | 2,500 | 2,500 |
| Printing & Postage | 1,014 | 1,921 | 4,500 | 3,000 | 3,000 | 3,000 |
| Uniforms & Safety Equipment | - | - | 300 | 300 | 300 | 300 |
| Office Equipment & Furniture | 403 | 40 | 2,000 | 2,000 | 2,000 | 2,000 |
| Computer Equip & Software | 22,894 | 1,895 | 2,900 | 1,000 | 1,000 | 1,000 |
| Consultants | 53,322 | 4,205 | 94,500 | 94,500 | 94,500 | 94,500 |
| Community Engagement | - | 316 | 800 | 800 | 800 | 800 |
| Conferences & Meetings | 7,517 | 9,411 | 17,500 | 14,500 | 14,500 | 14,500 |
| Membership Dues | 3,055 | 2,435 | 5,000 | 5,000 | 5,000 | 5,000 |
| Staff Training | 201 | 3,492 | 500 | 500 | 500 | 500 |
| Publication, Rpt, Ref Matl | - | 369 | 100 | 100 | 100 | 100 |
| Staff/Dept Recognition | 213 | - | - | - | - | - |
| Administrative Expense | 990 | 390 | 1,300 | 1,300 | 1,300 | 1,300 |
| Advertising - Informational | 205 | - | 500 | 500 | 500 | 500 |
| Advertising - Legis/Judicial | 1,771 | 3,852 | 1,000 | 1,000 | 1,000 | 1,000 |
| Advertising - Recruitment | 275 | 1,004 | - | - | - | - |
| Equipment Rental | 209 | - | - | - | - | - |
| R&M - Equipment | 1,929 | 459 | - | - | - | - |
| MATERIAL & SERVICES | 94,950 | 30,530 | 133,400 | 127,000 | 127,000 | 127,000 |
| COMMUNITY DEVELOPMENT | \$ 1,254,274 | \$ 1,056,824 | \$ 1,157,990 | \$ 1,162,160 | \$ 1,162,160 | \$ 1,168,905 |
| Full-time Equivalents | 8.75 | 8.75 | 7.75 | 7.75 | 7.75 | 7.75 |

Engineering Division

The Engineering Division provides engineering support for all City Departments including development review. The Engineering Division maintains engineering standards, delivers capital projects (roads, water, sewer, and stormwater), develops and updates master plans (Transportation, Water, Sewer, and Stormwater), approves subdivisions and land partitions, approves public works, water quality, erosion control and franchise utility permits, manages the public and private water quality facility programs, prepares the Capital Improvement Plan, administers the flood plain ordinance, and responds to specific needs within the right-of-way.

Highlights of FY 2021/2022

- Provided customer service to internal and external customers without interruption due to the pandemic including providing an all-online permit process for applicants.
- Provided engineering review and land use decisions for private development.
- Updated our Public Works Construction Code for the water utility.
- Began design work on the B-Level Water Main Upsizing project to improve water system seismic resilience, mitigate operational challenges, and support future growth.
- Continued developing a Stormwater Master Plan strategy for the Basalt Creek area.
- Continued design work on the Herman Road bike and pedestrian improvements.
- Completed design work on the 65th & Nyberg sewer trunk project to protect local wetlands.

Goals for FY 2022/2023

- Complete design of capital projects, including Herman Road bike and pedestrian improvements, B-Level water main upsizing, and the next phase of Martinazzi sewer trunk upsizing.
- Update the Transportation System Plan to provide a regionally integrated plan for multi-modal transportation in Tualatin that supports livability and economic development.
- Continue to update the Public Works Construction Code to provide clear design and construction standards for public works improvements in Tualatin.
- Provide oversight of 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 bike and pedestrian facilities.
- Continue to work with partner agencies, like Clean Water Services and Washington County, along with developers, to refine public infrastructure planning for the Basalt Creek area.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Number of water quality facilities inspected | 179 | 214 | 197 | 225 |
| Number of Public Works permits processed | 221 | 144 | 200 | 200 |



Boones Ferry Road at High School

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 502,354 | \$ 426,745 | \$ 514,370 | \$ 518,605 | \$ 518,605 | \$ 522,330 |
| Salaries and Wages-Temporary | - | 1,386 | - | - | - | - |
| Salaries and Wages-Overtime | 1,517 | 687 | 2,000 | 1,000 | 1,000 | 1,000 |
| Benefits-Employee Benefits | 1,842 | 1,325 | 1,980 | 1,705 | 1,705 | 1,715 |
| Benefits-FICA | 37,715 | 32,721 | 38,495 | 38,710 | 38,710 | 38,995 |
| Benefits-Pension | 185,492 | 99,512 | 134,930 | 135,775 | 135,775 | 136,745 |
| Benefits-Insurance | 77,449 | 78,472 | 120,925 | 124,770 | 124,770 | 124,785 |
| Benefits-Vacation Buy Back | - | 10,099 | - | - | - | - |
| PERSONAL SERVICES | 806,369 | 650,947 | 812,700 | 820,565 | 820,565 | 825,570 |
| Office Supplies | 521 | 213 | - | - | - | - |
| Printing & Postage | 326 | 326 | 500 | 500 | 500 | 500 |
| Field Supplies | 266 | 87 | 500 | 500 | 500 | 500 |
| Uniforms & Safety Equipment | 623 | 479 | 500 | 500 | 500 | 500 |
| Cell Phones | 2,538 | 2,362 | 2,400 | 2,000 | 2,000 | 2,000 |
| Office Equipment & Furniture | 99 | - | 600 | 600 | 600 | 600 |
| Computer Equip & Software | - | 410 | 300 | - | - | - |
| Erosion Fees to CWS | 24,184 | 16,404 | 30,000 | 30,000 | 30,000 | 30,000 |
| Consultants | 4,920 | 17,401 | 15,000 | 50,000 | 50,000 | 50,000 |
| Conferences & Meetings | 3,345 | 1,060 | 6,000 | 4,500 | 4,500 | 4,500 |
| Membership Dues | 496 | 190 | 1,000 | 810 | 810 | 810 |
| Staff Training | 2,626 | 369 | 3,500 | 5,000 | 5,000 | 5,000 |
| Publication, Rpt, Ref Matl | 109 | 108 | 250 | 250 | 250 | 250 |
| Administrative Expense | 649 | 46 | 500 | 500 | 500 | 500 |
| Advertising - Legis/Judicial | - | 203 | 100 | 100 | 100 | 100 |
| Advertising - Recruitment | - | 2,962 | - | - | - | - |
| Equipment Rental | 249 | - | - | - | - | - |
| R&M - Equipment | 1,107 | 267 | - | - | - | - |
| MATERIAL & SERVICES | 42,058 | 42,887 | 61,150 | 95,260 | 95,260 | 95,260 |
| Equipment & Furnishings | - | - | 32,000 | 46,000 | 46,000 | 46,000 |
| CAPITAL OUTLAY | - | - | 32,000 | 46,000 | 46,000 | 46,000 |
| ENGINEERING | \$ 848,427 | \$ 693,834 | \$ 905,850 | \$ 961,825 | \$ 961,825 | \$ 966,830 |
| Full-time Equivalents | 6.00 | 6.20 | 6.00 | 6.00 | 6.00 | 6.00 |

Building Division

The Building Division is responsible for reviewing construction plans, issuing permits and conducting inspections for all structural, mechanical and plumbing related work on private property and not under the jurisdiction of Public Works. The Division operates a building inspections program per the guidelines contained in the Oregon Administrative Rules, as delegated by the State Building Codes Division.

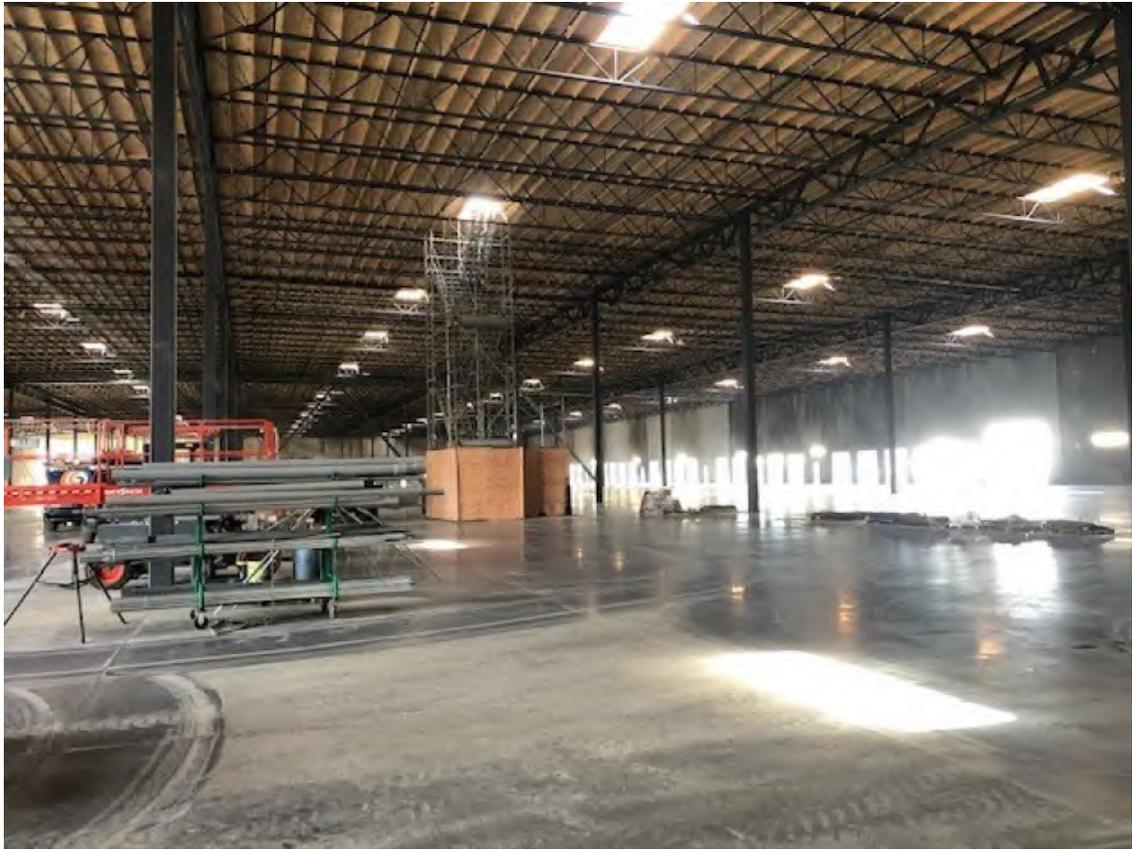
Highlights of FY 2021/2022

- Over the course of this last year, the Building Division continued to provide services to the public both in person and by digital means with a combination of staff working on site and remotely. A large part of this ability to continue serving the public was made possible by enhancing the capacity of the online permit system software and related tools.
- Processed approximately 1,300 permits, including alterations to commercial and industrial structures and existing tenant spaces, as well as single-family dwelling additions and remodels. This number is roughly 100 more permits than the previous calendar year.
- Completed over 3,500 inspections for those permits that were processed and this number is approximately 7% more inspections than were performed the previous year.
- Building staff were able to attend online training and educational functions to maintain the number of certifications through virtual programs and online classes.
- Building staff were able to improve archiving policies and procedures through collaborative policy and workflow improvements.

Goals for FY 2022/2023

- Maintain and strengthen teamwork and customer service both online and in person by enhancing the coordination with fellow Divisions and Departments where land development and construction regulatory requirements intersect and overlap.
- Provide training and education for staff related to changes with updated State Building Codes and work with customers to understand and comply with those changes.
- Continue collaborative multi-division (Planning, Engineering and Building) development review coordination meetings to increase responsiveness to customer needs.
- Further refine the Building Division website and permit system software page and tools allowing customers necessary information and pathways to submit and obtain permits more efficiently and increase the ability of staff to integrate those tools into their work product.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Number of Permits Processed | 1,400 | 1,300 | 1,600 | 1,400 |
| Number of Building Inspections Completed | 5,400 | 3,500 | 5,000 | 4,000 |



| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|------------------|----------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 599,114 | \$ 593,076 | \$ 652,515 | \$ 664,405 | \$ 664,405 | \$ 669,170 |
| Salaries and Wages-Overtime | 7,028 | 1,990 | 5,000 | 2,000 | 2,000 | 2,000 |
| Benefits-Employee Benefits | 1,826 | 1,799 | 1,805 | 2,190 | 2,190 | 2,200 |
| Benefits-FICA | 45,254 | 44,412 | 49,120 | 49,725 | 49,725 | 50,090 |
| Benefits-WC Insurance & Tax | 5,935 | 8,915 | 3,780 | 5,255 | 5,255 | 5,295 |
| Benefits-Pension | 295,308 | 134,920 | 171,810 | 181,250 | 181,250 | 182,545 |
| Benefits-Insurance | 130,328 | 131,645 | 142,770 | 151,230 | 151,230 | 151,250 |
| Benefits-TriMet Excise Tax | - | - | - | 5,325 | 5,325 | 5,365 |
| Benefits-Vacation Buy Back | - | 3,951 | - | - | - | - |
| Benefits-Comp Time Buy Back | - | 880 | - | - | - | - |
| Benefits-WC Contra | (6,649) | (6,478) | - | - | - | - |
| PERSONAL SERVICES | 1,078,144 | 915,110 | 1,026,800 | 1,061,380 | 1,061,380 | 1,067,915 |
| Office Supplies | 320 | 80 | - | - | - | - |
| Printing & Postage | 335 | 11 | 1,000 | 200 | 200 | 200 |
| Field Supplies | 75 | - | 1,000 | 500 | 500 | 500 |
| Uniforms & Safety Equipment | 468 | 363 | 1,700 | 1,000 | 1,000 | 1,000 |
| Cell Phones | 2,574 | 2,674 | 2,500 | 2,000 | 2,000 | 2,000 |
| Network/Online | 2,594 | 2,594 | 2,600 | 2,600 | 2,600 | 2,600 |
| Office Equipment & Furniture | 1,117 | 160 | 1,000 | 1,000 | 1,000 | 1,000 |
| Computer Equip & Software | 1,124 | 682 | 1,000 | 1,000 | 1,000 | 1,000 |
| Personal Computer/Laptop | - | 21 | - | - | - | - |
| Consultants | 17,214 | 8,426 | 27,500 | 27,500 | 27,500 | 27,500 |
| Conferences & Meetings | 1,976 | 120 | 4,500 | 4,500 | 4,500 | 4,500 |
| Membership Dues | 2,160 | 1,050 | 1,550 | 1,550 | 1,550 | 1,550 |
| Staff Training | 4,121 | 18,290 | 8,000 | 8,000 | 8,000 | 8,000 |
| Publication, Rpt, Ref Matl | 3,085 | 238 | 3,000 | 4,000 | 4,000 | 4,000 |
| Administrative Expense | 713 | 29 | 400 | 400 | 400 | 400 |
| Advertising - Legis/Judicial | - | - | 500 | - | - | - |
| Advertising - Recruitment | - | 200 | - | - | - | - |
| Merchant Discount Fees | 23,744 | 27,048 | 35,000 | 35,000 | 35,000 | 35,000 |
| R&M - Equipment | 2,484 | 594 | - | - | - | - |
| MATERIAL & SERVICES | 64,104 | 62,580 | 91,250 | 89,250 | 89,250 | 89,250 |
| Equipment & Furnishings | 24,613 | - | - | - | - | - |
| CAPITAL OUTLAY | 24,613 | - | - | - | - | - |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Transfers Out - General Fund | 472,380 | 518,350 | 422,550 | 450,060 | 450,060 | 450,060 |
| Transfers Out - Tualatin Service Center | 400,000 | - | - | - | - | - |
| Transfers Out -Enterprise Bond | - | 65,000 | 72,780 | 72,780 | 72,780 | 72,780 |
| TRANSFERS OUT | 872,380 | 583,350 | 495,330 | 522,840 | 522,840 | 522,840 |
| Contingency | - | - | 231,415 | 251,020 | 251,020 | 252,000 |
| CONTINGENCY | - | - | 231,415 | 251,020 | 251,020 | 252,000 |
| General Account Reserve | 2,126,959 | 1,348,907 | 664,285 | 127,445 | 127,445 | 119,930 |
| RESERVES & UNAPPROPRIATED | 2,126,959 | 1,348,907 | 664,285 | 127,445 | 127,445 | 119,930 |
| BUILDING | \$ 4,166,200 | \$ 2,909,947 | \$ 2,509,080 | \$ 2,051,935 | \$ 2,051,935 | \$ 2,051,935 |
| | | | | | | |
| Full-time Equivalents | 8.25 | 8.25 | 8.25 | 8.25 | 8.25 | 8.25 |



City of Tualatin

**Adopted
2022/2023 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



Tualatin Science and Technology Scholarship For Science, Technology or Engineering Majors

**Application Form
for 2022-23**

Science & Technology Scholarship

Parks & Recreation



Parks Maintenance



Parks Utility Fund

Park Development



| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|----------------------|---------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 4,188,289 | \$ 3,438,448 | \$ 4,155,200 | \$ 4,259,690 | \$ 4,259,690 | \$ 4,286,895 |
| Materials & Services | 1,136,330 | 1,250,657 | 1,339,070 | 1,300,125 | 1,305,125 | 1,305,125 |
| Capital Outlay | 371,335 | 726,510 | 3,140,500 | 3,900,100 | 5,306,000 | 5,333,000 |
| Transfers Out | 77,790 | 79,510 | 106,410 | 207,490 | 207,490 | 207,490 |
| Debt Service | 349,061 | - | - | - | - | - |
| Contingency | - | - | 539,480 | 132,690 | 132,690 | 132,690 |
| Reserves & Unappropriated | 250,634 | 111,214 | 1,545,410 | 95,200 | 95,200 | 95,200 |
| Total Requirements | \$ 6,373,439 | \$ 5,606,339 | \$ 10,826,070 | \$ 9,895,295 | \$ 11,306,195 | \$ 11,360,400 |

Library Department

The mission of the Tualatin Public Library is to empower and enrich the community through learning, discovery, and interaction. The Library serves as Tualatin's central gathering space for engagement, interaction, and enrichment, with an intentional drive to serve Tualatin's diverse families.

The Tualatin Public Library loans books, ebooks, movies, and music; presents programs for all age groups; provides technology and technology assistance; offers outreach services; and answers reference questions. The Library's collection includes more than 100,000 items, and Tualatin residents have access to more than 1.7 million library items, including more than 90,000 ebooks, through a cooperative library service agreement.

Volunteers assist the Library in checking in and shelving books, helping with programs, pulling items on reserve, and preparing new materials to be added to the Library. The Tualatin Library Advisory Committee provides community-based advice to Library staff and the City Council on library-related matters. The Library is supported by Friends of the Tualatin Library, an active group that gives funds to supplement Library programs and equipment needs. The Tualatin Library Foundation generates funds for the long-term financial health of the Library and to support childhood literacy efforts.

The City is a member of Washington County Cooperative Library Services (WCCLS) and receives funding from the Library District of Clackamas County.

Highlights of FY 2021/2022

- Helped prepare young children for success in school by connecting 3,000+ Tualatin students with a new library card account, in partnership with Tigard-Tualatin School District and Washington County Cooperative Library Services.
- Promoted access to reading material and library resources to Latino residents through the Bibliotequitas project to support inclusion, using a \$13,500 American Rescue Plan Act grant through the Oregon State Library.
- Connected community members with hands-on access to technology and creative tools through the Library's new Makerspace; expanded access to STEAM learning opportunities. The Makerspace has had more than 1,200 visits during its 8 months of operations.
- Conducted a strategic planning process with community engagement. Developed new strategic priorities: foster community connection, nurture learning and exploration, promote discovery and access, and support community inclusion.
- Distributed more than 18,000 take-home activity kits, including Take & Make crafts, Take & Bake recipes, Lego kits, and more. Continued offering virtual programs and re-introduced in-person programming.
- Encouraged a love of reading through summer distribution of approximately 1,000 books in partnership with TTSD's summer free lunch program and at the Library. Checked out about 500,000 items including books, music, movies, and ebooks.

Goals for FY 2022/2023

- Continue to manage the Tualatin Library in a manner that creates an inclusive community center where learning, discovery, and interaction flourishes, expresses a welcoming civic identity, and embraces Tualatin’s values and future. Work to ensure that library utilization mirrors the community demographics.
- Support an equitable and family-oriented community by maintaining the variety and high circulation of the collection of books, music, and movies.
- Actively promote the Library as a social gathering place and increase public engagement through volunteerism and participation with groups such as the Tualatin Library Advisory Committee, Friends of the Tualatin Library, the Tualatin Library Foundation, and the Teen Library Committee.
- Support community inclusion in Tualatin through culturally relevant programs, outreach, and services. Create opportunities for shared experiences through Library programs.
- Promote library utilization among youth cardholders through continued outreach to Tualatin’s schools and preschools.
- Expand access to STEAM learning and creative opportunities through the Library Makerspace; increase usage of the Makerspace through increased open hours.
- Develop a marketing plan to promote library access and discovery within the community.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--|-----------------|-----------------|------------------|------------------|
| Library visits per capita | 6 | N/A | 6 | 5 |
| Registered borrowers as percentage of service population | 69.0% | 70.0% | 70.0% | 80.0% |
| Circulation per capita | 15 | 10 | 15 | 14 |



Tualatin Library Makerspace

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 984,606 | \$ 859,493 | \$ 1,110,685 | \$ 1,109,885 | \$ 1,109,885 | \$ 1,117,860 |
| Salaries and Wages-Part Time | 183,842 | 173,472 | 80,860 | 125,260 | 125,260 | 126,160 |
| Salaries and Wages-Temporary | 114,059 | 8,278 | 152,155 | 156,430 | 156,430 | 157,560 |
| Salaries and Wages-Overtime | 1,347 | 2,046 | 1,800 | 1,800 | 1,800 | 1,800 |
| Benefits-Employee Benefits | 7,943 | 7,985 | 8,220 | 10,655 | 10,655 | 10,705 |
| Benefits-FICA | 95,609 | 77,194 | 100,710 | 104,740 | 104,740 | 105,510 |
| Benefits-Pension | 505,361 | 258,168 | 328,460 | 336,885 | 336,885 | 339,295 |
| Benefits-Insurance | 226,909 | 212,907 | 267,320 | 225,070 | 225,070 | 225,110 |
| Benefits-Vacation Buy Back | 3,000 | 79 | - | - | - | - |
| Benefits-Comp Time Buy Back | 359 | - | - | - | - | - |
| PERSONAL SERVICES | 2,123,035 | 1,599,622 | 2,050,210 | 2,070,725 | 2,070,725 | 2,084,000 |
| Office Supplies | 5,460 | 10,377 | 9,000 | 9,000 | 9,000 | 9,000 |
| Printing & Postage | 5,092 | 2,065 | 11,500 | 14,100 | 14,100 | 14,100 |
| Supplies - Donated Funds | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| Collection Development | 187,163 | 147,412 | 220,000 | 220,000 | 220,000 | 220,000 |
| Uniforms & Safety Equipment | 78 | 28 | 400 | 400 | 400 | 400 |
| Medical & Other Testing | 234 | 800 | - | - | - | - |
| Network/Online | 543 | 544 | 540 | 480 | 480 | 480 |
| Office Equipment & Furniture | 8,216 | 11,682 | 14,100 | 8,250 | 8,250 | 8,250 |
| Computer Equip & Software | 824 | 4,716 | 16,600 | 4,900 | 4,900 | 4,900 |
| Library Tech - Public | 9,892 | 5,400 | 5,800 | 3,000 | 3,000 | 3,000 |
| Special Programs | 38,246 | 38,972 | 50,000 | 50,000 | 55,000 | 55,000 |
| Consultants | 61,208 | 9,000 | 2,500 | 5,000 | 5,000 | 5,000 |
| Conferences & Meetings | 5,586 | 579 | 7,380 | 8,560 | 8,560 | 8,560 |
| Membership Dues | 1,360 | 1,371 | 1,680 | 1,790 | 1,790 | 1,790 |
| Staff Training | 1,060 | 681 | 1,500 | 1,500 | 1,500 | 1,500 |
| Administrative Expense | 1,975 | 38 | 5,000 | 5,000 | 5,000 | 5,000 |
| Advertising - Recruitment | 94 | 899 | - | - | - | - |
| Advertising - Promotional | 3,540 | 4,847 | 4,000 | 4,000 | 4,000 | 4,000 |
| Equipment Rental | (51) | 15,640 | 13,430 | 13,430 | 13,430 | 13,430 |
| R&M - Equipment | 10,618 | 4,077 | 1,000 | 1,000 | 1,000 | 1,000 |
| MATERIAL & SERVICES | 341,138 | 259,128 | 365,430 | 351,410 | 356,410 | 356,410 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Equipment & Furnishings | 12,178 | 8,550 | - | - | - | - |
| CAPITAL OUTLAY | 12,178 | 8,550 | - | - | - | - |
| LIBRARY | \$ 2,476,351 | \$ 1,867,300 | \$ 2,415,640 | \$ 2,422,135 | \$ 2,427,135 | \$ 2,440,410 |
| | | | | | | |
| Full-time Equivalents | 19.70 | 18.70 | 18.60 | 18.60 | 18.60 | 18.60 |

Tualatin Scholarship Fund

The goal of the scholarship trust is to support the next generation of innovation in science and technology by making possible educational opportunities to students who are residents of Tualatin.

Scholarship applications are reviewed by a committee consisting of three members: 1) a Tualatin resident, usually a representative of the Council, 2) a member of the school board of a public school district providing secondary education to students residing in Tualatin, historically Tigard/Tualatin School District; and 3) a representative of the Tualatin Chamber of Commerce.

This trust was established in 1990 by a contribution of \$50,000 from Oki Semiconductor. Oki Semiconductor closed operations in Tualatin, and the trust document was revised in 2000 and renamed “Tualatin Science and Technology Scholarship Trust.”

Highlights of FY 2021/2022

- No scholarship was awarded in FY2021-22.

Goals for FY 2022/2023

- Award one scholarship for \$500 in FY2022-23.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---------------------------------|--------------------|--------------------|---------------------|---------------------|
| Number of scholarships awarded. | 2 | 2 | 1 | 1 |



| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Scholarships | \$ 3,000 | \$ 2,500 | \$ - | \$ 500 | \$ 500 | \$ 500 |
| MATERIAL & SERVICES | 3,000 | 2,500 | - | 500 | 500 | 500 |
| General Account Reserve | 50,611 | 50,100 | 50,430 | 50,410 | 50,410 | 50,410 |
| RESERVES & UNAPPROPRIATED | 50,611 | 50,100 | 50,430 | 50,410 | 50,410 | 50,410 |
| TUALATIN SCHOLARSHIP FUND | \$ 53,611 | \$ 52,600 | \$ 50,430 | \$ 50,910 | \$ 50,910 | \$ 50,910 |

Parks and Recreation Department

The mission of the Parks & Recreation Department is to actively care for Tualatin's parks, connect the community through trails and programs, and protect the river, greenways, and natural areas to create a beautiful, livable city.

The Parks & Recreation Department provides leadership and directs the functions of the recreation and youth development services, older adult services, arts and cultural services, special events, facility reservations, park planning and development, and community forestry policy and public education.

The Parks & Recreation Department staffs the Tualatin Arts Advisory Committee (TAAC), Tualatin Park Advisory Committee (TPARK), the Youth Advisory Council (YAC), the Juanita Pohl Center Advisory Committee (JPCAC), and serves as liaison to the Tualatin Heritage Center Steering Committee.

Highlights of FY 2021/2022

- Continued to adapt special events to allow for social distancing and health precautions due to COVID-19. With the ever-changing nature of the pandemic, Tualatin Parks & Recreation staff demonstrated continued flexibility in hosting programs to encourage community connections while staying safe. In 2021-22, events like Concerts in the Parks, Pumpkins & Pints, and the Blender Dash (scheduled for June) returned, and the popular Holiday Lights Parades, Share the Love, and Outrun the Rain were enjoyed by the community for the second year.
- Engaged approximately 380 youth participants from age four through eighteen in recreation programs including summer camps, teen programming, and Tualatin Youth Advisory Council with over 12,000 program hours.
- The Juanita Pohl Center promoted healthy lifestyles and provided life-long learning programs, social engagement, and physical activities through online and virtual platforms engaging over 6,000 participants.
- Tualatin Youth Advisory Council (YAC) members continued to participate in virtual council meetings throughout much of the year. YAC members focused on learning about the impacts of climate change and mental health for youth, and brainstormed potential future projects.
- Obtained certification as a Tree City USA from the National Arbor Day Foundation in cooperation with the USDA Forest Service and the National Association of State Foresters for the 35th consecutive year.
- Completed the second year as a designated Bee City USA®. Through this program, 300 people participated in 16 pollinator-related events.

Goals for FY 2022/2023

- Activate parks and facilities through vibrant programs, events, and recreation opportunities for people of different ages, abilities, cultures, and interests. Align existing programs with community-identified needs, and explore new possibilities for events, activities, and programs in support of community interests and recreation needs.
- Support the arts through programs, parks, and public spaces that reflect Tualatin’s identity, heritage, history, and expressive character.
- Promote Tualatin’s unique identity, economic vitality and tourism through parks, natural resources, historic preservation, events, programs, and placemaking.
- Manage, administer, and maintain quality parks, facilities, and programs through outstanding customer service, stewardship, and sustainable practices.
- Strengthen departmental sustainability by reviewing/revising park use expectations and fees, and updating service provider agreements.
- Expand and promote the scholarship program to enable more residents to participate in recreation programming regardless of financial status or ability to pay.
- Engage advisory committees with diverse and inclusive community members who are connected and informed.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|-----------------|-----------------|------------------|------------------|
| Number of participants registered for recreation programs as measured by Community Pass registration statistics | 4,542 | 966 | 1,400 | 1,500 |
| Number of participant Holiday Lights Parade vehicles as measured by program registration statistics | N/A | 89 | 100 | 90 |
| Number of program scholarships offered | 18 | 25 | 20 | 25 |



| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|------------------|----------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 495,199 | \$ 515,512 | \$ 534,250 | \$ 557,695 | \$ 557,695 | \$ 561,715 |
| Salaries and Wages-Part Time | 47,848 | 50,638 | 54,745 | 61,810 | 61,810 | 62,250 |
| Salaries and Wages-Temporary | 93,214 | 55,821 | 152,660 | 156,500 | 156,500 | 157,665 |
| Salaries and Wages-Overtime | 2,491 | 940 | 3,400 | 3,400 | 3,400 | 3,400 |
| Benefits-Employee Benefits | 10,728 | 10,893 | 10,960 | 14,170 | 14,170 | 14,230 |
| Benefits-FICA | 47,973 | 46,831 | 56,110 | 58,725 | 58,725 | 59,155 |
| Benefits-Pension | 225,817 | 140,584 | 154,795 | 162,765 | 162,765 | 163,930 |
| Benefits-Insurance | 95,066 | 105,111 | 107,765 | 109,310 | 109,310 | 109,335 |
| Benefits-Vacation Buy Back | 2,015 | 3,139 | - | - | - | - |
| Benefits-Comp Time Buy Back | - | 228 | - | - | - | - |
| PERSONAL SERVICES | 1,020,351 | 929,697 | 1,074,685 | 1,124,375 | 1,124,375 | 1,131,680 |
| Office Supplies | 2,474 | 2,673 | 3,600 | 3,600 | 3,600 | 3,600 |
| Printing & Postage | 640 | 663 | 1,000 | 1,000 | 1,000 | 1,000 |
| Uniforms & Safety Equipment | 1,834 | 1,665 | 3,250 | 3,250 | 3,250 | 3,250 |
| Medical & Other Testing | 178 | - | - | - | - | - |
| Cell Phones | 813 | 827 | 730 | 840 | 840 | 840 |
| Office Equipment & Furniture | 3,107 | 10,435 | 3,900 | 3,900 | 3,900 | 3,900 |
| Donations - Outside Agency | 35,450 | 7,100 | 36,000 | 20,000 | 20,000 | 20,000 |
| Youth Development | 26,350 | 1,563 | 35,720 | 35,720 | 35,720 | 35,720 |
| Concerts on The Commons | 23,740 | 3,750 | 17,275 | 17,275 | 17,275 | 17,275 |
| Arts Program | 4,380 | 25,506 | 15,935 | 12,000 | 12,000 | 12,000 |
| Special Programs | 70,754 | 45,784 | 59,900 | 88,400 | 88,400 | 88,400 |
| Recreation Program Expend | 14,876 | 23,307 | 24,020 | 24,020 | 24,020 | 24,020 |
| Recreation Program Expend-JPC | 35,622 | 23,055 | 50,110 | 50,110 | 50,110 | 50,110 |
| Consultants | 17,688 | 6,070 | 25,000 | 7,000 | 7,000 | 7,000 |
| Conferences & Meetings | 22,115 | 1,676 | 20,470 | 20,470 | 20,470 | 20,470 |
| Membership Dues | 4,739 | 4,504 | 4,040 | 4,040 | 4,040 | 4,040 |
| Staff Training | 170 | 335 | 600 | 600 | 600 | 600 |
| Administrative Expense | 322 | 1,178 | 2,350 | 2,350 | 2,350 | 2,350 |
| Advertising - Recruitment | 175 | 460 | - | - | - | - |
| Advertising - Promotional | 23,275 | 2,193 | 40,050 | 40,050 | 40,050 | 40,050 |
| Equipment Rental | 11,896 | 1,736 | 18,510 | 20,510 | 20,510 | 20,510 |
| R&M - Equipment | 2,712 | 1,701 | - | - | - | - |
| MATERIAL & SERVICES | 303,310 | 166,181 | 362,460 | 355,135 | 355,135 | 355,135 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Fund Projects | - | - | 1,897,680 | 312,250 | 1,668,150 | 1,668,150 |
| CAPITAL OUTLAY | - | - | 1,897,680 | 312,250 | 1,668,150 | 1,668,150 |
| PARKS AND RECREATION | \$ 1,323,661 | \$ 1,095,878 | \$ 3,334,825 | \$ 1,791,760 | \$ 3,147,660 | \$ 3,154,965 |
| | | | | | | |
| Full-time Equivalents | <u>6.75</u> | <u>6.75</u> | <u>6.75</u> | <u>6.80</u> | <u>6.80</u> | <u>6.80</u> |

Parks Maintenance Division

The Parks Maintenance Division is responsible for the city's 322 acres of land in parks, greenways, and natural areas. Of this, approximately 165 acres are developed including Tualatin Community Park, four neighborhood parks (Jurgens, Ibach, Atfalati, and Lafky), two natural parks (Brown's Ferry and Little Woodrose), as well as the Lake of the Commons and the interactive splash pad.

Landscaping and grounds maintenance areas have expanded throughout the city, including streetscape plantings, reverse frontage screening plantings, Interstate 5 – Exit 289 landscape, developed and undeveloped greenways, wetlands, and other natural areas. Parks Maintenance staff also provides oversight of the contract services for 95 of the publicly owned storm water management facilities, maintaining their naturalized plantings, removing invasive plant species, and improving the quality of stormwater.

Highlights of FY 2021/2022

- Parks Maintenance staff adapted to the impacts of COVID-19 by providing essential services by keeping Tualatin's parks open, clean, and accessible, for residents and guests. Both workplace safety standards and Oregon Health Authority guidelines were adopted to insure the safety of staff and the public.
- Adjusted staff support due to COVID-19 restrictions enabling the continuation of Volunteer Services Programming including Put Down Roots in Tualatin, TEAM Tualatin, and a variety of other environmental programs that engage the community in improvements to the parks, greenways, and natural areas.
- Continued native species restoration plantings along the newest segment of the Saum Creek trail and Rife Property at Jurgens Park. Plantings included 2,000 trees, shrubs and native pollinating wildflowers along these vegetated corridors.
- Resurfacing and painting court improvements at Ibach Park by replacing buckling asphalt and repairing the tennis courts to improve playability.
Continue to evaluate the conditions of our assets and apply resource management principals to maintain assets.
- Continued staff support to Volunteer Services programs including Put Down Roots in Tualatin, TEAM Tualatin, and a variety of volunteer opportunities that engage our community members in environmental improvements that benefit our parks, greenways, and natural areas.
- Updated Street Tree permitting process by incorporating into TRAKiT to streamline the process for issuing permits as well as improving workflows for tree care services.
- Resurfaced 775 linear feet of gravel paths: 500 feet at Jurgens Park and 275 feet at Browns Ferry Park.

Goals for FY 2022/2023

- Enhance pollinator habitat by continuing native pollinator planting projects throughout the City.
- Continue to develop and implement environmentally sustainable practices, policies, and procedures for the treatment and application of herbicides and pesticides.
- Address sidewalk trip hazards and pavement surfacing problems identified in accessibility report by repairing or replacing concrete and asphalt surfaces at Tualatin Commons Lake.
- Review the condition assessment ratings of aging park equipment and facilities and plan for the appropriate repair and replacement measures.
- Continue to provide community forestry services for urban tree, park and natural areas, and public outreach programs that support trees.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Number of community planting events held to help restore natural areas | 4 | 8 | 4 | 4 |
| Linear feet of gravel surfaces repaired and/or resurfaced | 450' | 755' | 500' | 750' |
| Operating Expenditures per Acre of managed park land | N/A | \$5,465 | \$4,982 | \$4,982 |



Splash Pad Renovation

| Account Description | Actual | | Adopted | Proposed | Approved | Adopted |
|--------------------------------|------------------|----------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 541,685 | \$ 518,099 | \$ 562,120 | \$ 570,270 | \$ 570,270 | \$ 574,375 |
| Salaries and Wages-Temporary | 63,331 | 65,815 | 93,510 | 112,370 | 112,370 | 113,210 |
| Salaries and Wages-Overtime | 18,271 | 17,407 | 21,000 | 21,000 | 21,000 | 21,000 |
| Salaries and Wages-On-Call | 4,733 | 1,509 | 5,285 | 5,365 | 5,365 | 5,405 |
| Benefits-Employee Benefits | 1,530 | 1,519 | 1,550 | 2,065 | 2,065 | 2,075 |
| Benefits-FICA | 46,716 | 45,091 | 51,140 | 53,200 | 53,200 | 53,585 |
| Benefits-Pension | 243,189 | 143,759 | 171,290 | 175,335 | 175,335 | 176,560 |
| Benefits-Insurance | 123,382 | 114,298 | 124,410 | 124,985 | 124,985 | 125,005 |
| Benefits-Vacation Buy Back | 1,834 | 957 | - | - | - | - |
| Benefits-Comp Time Buy Back | 231 | 675 | - | - | - | - |
| PERSONAL SERVICES | 1,044,902 | 909,129 | 1,030,305 | 1,064,590 | 1,064,590 | 1,071,215 |
| Office Supplies | - | 270 | - | - | - | - |
| Printing & Postage | - | 47 | 200 | 200 | 200 | 200 |
| Botanical & Chem Supplies | 10,756 | 17,992 | 28,800 | 32,100 | 32,100 | 32,100 |
| Street Trees | 1,781 | - | 15,400 | 12,400 | 12,400 | 12,400 |
| Uniforms & Safety Equipment | 5,395 | 5,554 | 5,820 | 6,070 | 6,070 | 6,070 |
| Medical & Other Testing | 677 | 234 | 1,200 | 1,200 | 1,200 | 1,200 |
| Cell Phones | 5,950 | 6,021 | 6,110 | 5,985 | 5,985 | 5,985 |
| Small Tools | 11,869 | 8,177 | 4,250 | 4,250 | 4,250 | 4,250 |
| Computer Equip & Software | 199 | 21 | - | - | - | - |
| Consultants | 1,400 | - | 7,740 | 7,740 | 7,740 | 7,740 |
| Utilities - City Parks | 66,068 | 59,752 | 98,615 | 92,000 | 92,000 | 92,000 |
| Conferences & Meetings | - | - | 3,300 | 3,300 | 3,300 | 3,300 |
| Membership Dues | 8,916 | 1 | 975 | 975 | 975 | 975 |
| Staff Training | 9,614 | 2,422 | 5,900 | 5,900 | 5,900 | 5,900 |
| Staff/Dept Recognition | 371 | 105 | - | - | - | - |
| Administrative Expense | 60 | 92 | 850 | 850 | 850 | 850 |
| Advertising - Recruitment | 118 | 3,323 | - | - | - | - |
| Grounds & Landscaping | 260,850 | 679,876 | 359,760 | 347,850 | 347,850 | 347,850 |
| Equipment Rental | 2,162 | 4,839 | 2,500 | 2,500 | 2,500 | 2,500 |
| Inventory Supplies | 7,194 | 3,679 | - | - | - | - |
| R&M - Equipment | 29,628 | 23,396 | 55,160 | 55,160 | 55,160 | 55,160 |
| MATERIAL & SERVICES | 423,008 | 815,801 | 596,580 | 578,480 | 578,480 | 578,480 |

Culture and Recreation

Parks Maintenance

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Equipment & Furnishings | 294,487 | 289,452 | 133,000 | 95,000 | 95,000 | 122,000 |
| CAPITAL OUTLAY | 294,487 | 289,452 | 133,000 | 95,000 | 95,000 | 122,000 |
| PARKS MAINTENANCE | \$ 1,762,397 | \$ 2,014,382 | \$ 1,759,885 | \$ 1,738,070 | \$ 1,738,070 | \$ 1,771,695 |
| | | | | | | |
| Full-time Equivalents | <u>9.00</u> | <u>9.00</u> | <u>9.00</u> | <u>9.00</u> | <u>9.00</u> | <u>9.00</u> |

Parks Utility Fund

The Park Utility Fund provides for management and renovation of parks, trails, greenways, and natural areas. Funds provide for capital renovations and improvements of facilities and assets in the City Parks System. This fund supports projects to improve parks equity, inclusion, safety, accessibility, sustainability & function.

Highlights of FY 2021/2022

- Completed a near to long term work plan for management of utility fee funds.
- Performed parks system condition assessment, scoring and priority rankings.
- Created sequencing and scoring criteria based on System Balance, Urgency/Immediacy, Ease of Implementation, Synergistic, Environmental Sustainability, Operational Sustainability, and Scale of Benefit.
- Began Brown’s Ferry boardwalk renovation project design and construction as the first utility fee project.

Goals for FY 2022/2023

- Annual park system condition assessments to prioritize projects in accordance with sequencing and scoring criteria.
- Parks Advisory Committee projects review and recommendation.
- Complete six utility fee projects prioritized as the highest need due to equity, safety, access, sustainability, and function.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|
| Projects in the design, planning and development phase | N/A | N/A | N/A | 8 |
| Community members engaged in project planning and development | N/A | N/A | N/A | 250 |
| Projects to improve equity, safety, accessibility, sustainability & function | N/A | N/A | N/A | 6 |



| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Printing & Postage | \$ - | \$ - | \$ 9,600 | \$ 9,600 | \$ 9,600 | \$ 9,600 |
| MATERIAL & SERVICES | - | - | 9,600 | 9,600 | 9,600 | 9,600 |
| Projects Professional Svc | - | - | - | 75,000 | 75,000 | 75,000 |
| Fund Projects | - | - | 100,000 | 917,000 | 967,000 | 967,000 |
| CAPITAL OUTLAY | - | - | 100,000 | 992,000 | 1,042,000 | 1,042,000 |
| Transfers Out - General Fund | - | - | 29,360 | 69,660 | 69,660 | 69,660 |
| Transfer Out - Park Develop | - | - | - | 42,450 | 42,450 | 42,450 |
| TRANSFERS OUT | - | - | 29,360 | 112,110 | 112,110 | 112,110 |
| Contingency | - | - | 539,480 | 132,690 | 132,690 | 132,690 |
| CONTINGENCY | - | - | 539,480 | 132,690 | 132,690 | 132,690 |
| PARKS UTILITY FUND | \$ - | \$ - | \$ 678,440 | \$ 1,246,400 | \$ 1,296,400 | \$ 1,296,400 |

Park Development Fund

The City of Tualatin Park Planning and Development Division’s mission is to provide quality oversight of parks and recreation planning, stewardship and development of community gathering places throughout the City through an inclusive collaborative community engagement approach, and dedication to environmental preservation and sustainable practices.

Highlights of FY 2021/2022

- Completed renovation projects and expanding funding methods to implement Tualatin’s Parks and Recreation Master Plan.
- Accomplished extensive community engagement with an equity and Inclusion emphasis and outreach for Basalt Creek and Veterans Plaza planning.
- Completed Tualatin Commons splash pad project.
- Finished the Basalt Creek Parks and Recreation Plan with successful community engagement.
- Awarded an Oregon Community Paths Grant with Washington County match for the design and construction to expand the Tualatin River Greenway Trail.
- Completed and closed out a State Local Government Parks Grant and Tualatin Soil & Water Conservation River Restoration Grant.
- Partnered with Metro on land acquisition in Basalt Creek.

Goals for FY 2022/2023

- Explore funding sources for Parks and Recreation Master Plan implementation of larger capital improvement projects that exceed parks utility fund resources.
- Engage and involve community members to plan for parks and recreation facilities in the Basalt Creek area.
- Finalize Basalt Creek Parks and Recreation Plan.
- Refine Stoneridge Park design and proceed with construction plans and secure funding.
- Reassess park and recreation facility assets and prioritize projects based on condition and need for funding consideration.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Facility renovation projects to kept community gathering places vibrant and accessible | 3 | 6 | 6 | 6 |
| Number of community members engaged in planning processes for park planning and development | 1,700 | 1,200 | 750 | 1,500 |
| Grant funding applications for park and trail projects to meet Tualatin 2030 Vision initiatives | 2 | 2 | 3 | 2 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Office Supplies | \$ - | \$ 22 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Printing & Postage | - | 116 | 3,000 | 3,000 | 3,000 | 3,000 |
| Consultants | 65,872 | 6,909 | - | - | - | - |
| MATERIAL & SERVICES | 65,872 | 7,047 | 5,000 | 5,000 | 5,000 | 5,000 |
| Land Acquisition | 234 | 12,349 | - | 2,300,000 | 2,300,000 | 2,300,000 |
| Feasibility Studies | - | 36,927 | 40,000 | - | - | - |
| Projects Professional Svc | - | - | 267,800 | 50,000 | 50,000 | 50,000 |
| Projects Construction | 64,436 | 379,232 | 702,020 | 150,850 | 150,850 | 150,850 |
| CAPITAL OUTLAY | 64,670 | 428,508 | 1,009,820 | 2,500,850 | 2,500,850 | 2,500,850 |
| Interest - Interfund Loan | 14,061 | - | - | - | - | - |
| DEBT SERVICE | 14,061 | - | - | - | - | - |
| Transfers Out - General Fund | 77,790 | 79,510 | 77,050 | 95,380 | 95,380 | 95,380 |
| TRANSFERS OUT | 77,790 | 79,510 | 77,050 | 95,380 | 95,380 | 95,380 |
| Future Years Projects | 200,023 | 61,114 | 1,494,980 | 44,790 | 44,790 | 44,790 |
| RESERVES & UNAPPROPRIATED | 200,023 | 61,114 | 1,494,980 | 44,790 | 44,790 | 44,790 |
| PARK DEVELOPMENT FUND | \$ 422,416 | \$ 576,179 | \$ 2,586,850 | \$ 2,646,020 | \$ 2,646,020 | \$ 2,646,020 |



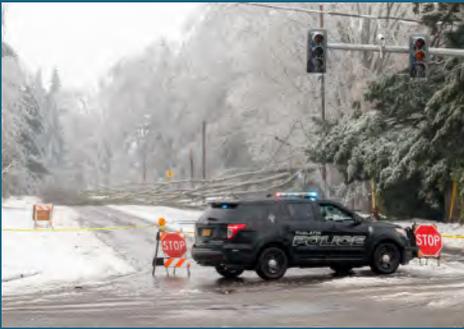
City of Tualatin

**Adopted
2022/2023 Budget**

Public Safety

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

Police



| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 7,941,108 | \$ 7,413,251 | \$ 7,602,735 | \$ 7,948,435 | \$ 7,948,435 | \$ 7,965,875 |
| Materials & Services | 687,968 | 696,277 | 1,141,535 | 1,080,870 | 1,080,870 | 1,080,870 |
| Capital Outlay | 146,967 | 211,260 | 116,000 | 214,000 | 250,000 | 250,000 |
| Total Requirements | \$ 8,776,043 | \$ 8,320,788 | \$ 8,860,270 | \$ 9,243,305 | \$ 9,279,305 | \$ 9,296,745 |

Police Department

The Police Department operates 24 hours a day, seven days a week. Our Mission Statement is, “We are dedicated to a safe community and excellence in customer service.” The department has three divisions which consist of the Administration division, Patrol division, and the Support Services division.

Administration

The Administration division is responsible for coordinating Police Department efforts with other departments, criminal justice agencies, and with the community. The Administration division also works with regional, state and national organizations to enhance the ability of the Police Department to ensure the safety of all persons in the community. The Administration division is also responsible for submitting an annual report, requesting and managing grant funding, updating policies and procedures, and maintaining statewide accreditation through the Oregon Accreditation Alliance.

Patrol

The Patrol Services division responds to emergency and non-emergency calls for service and investigates violations of criminal and traffic laws, taking enforcement action when needed. In addition to call response, they spend their time conducting proactive police patrol functions and act as a visible crime deterrent. Officers are assigned to one of the three specific districts within the City and build partnerships with residents in their districts to help with problem recognition and resolution, of both a criminal and “quality of life” nature. Contracted police service is also provided to the City of Durham.

Support Services

The Police Support Services division consists of the Records Unit, the Investigations Unit, and the Community Services Unit. The Investigations Unit is responsible for major criminal investigations and the delivery of all school based police curriculums including Criminal Justice, Bullying, Internet Safety, Gang Resistance, as well as the GREAT Summer Program. The Records Unit is responsible for the entry and maintenance of all reports and records as well as the receiving, processing, and storage of all evidence and department property. The Community Service Unit is responsible for the training of each member and meeting state-mandated certification. The traffic team is assigned to work various shifts and locations in the City to address traffic-related issues and investigate motor vehicle crashes. The Community Service Officer is responsible for handling Code Enforcement issues, rental housing ordinance issues and supplementing patrol officers by handling low-priority calls for service.

Highlights of FY 2021/2022

- Established a body-worn camera program for increased transparency, accountability and safety in community member contacts.
- Enhanced the availability of mental health resources in our community. This included the implementation of a Mental Health Response Team. This team pairs a police officer and a mental health clinician responding together to community members in need.
- Applied for and were awarded two grants to support funding of the Mental Health Response Team and the body-worn camera program.
- Transitioned to a new regional digital police radio network that is connected to our community’s ability to utilize 9-1-1 and non-emergency reporting systems.
- Continued the evolution of our School Resource Officer program by engaging in ongoing discussions with a multi-disciplined community task force.

Goals for FY 2022/2023

- As we transition out of the current global pandemic, we will identify opportunities to reengage and reestablish relationships within the community.
- Partner with south Washington County agencies to solidify funding for the Mental Health Response Team.
- Focus on staff retention in a very competitive job market.
- Emphasize staff wellness and provide quality training in areas such as de-escalation, crisis intervention and diversity, equity and inclusion.
- Continue and improve the level of trust between the police department and the community we serve.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|-----------------|-----------------|------------------|------------------|
| Crimes Against Person (calendar year) | 183 | 270 | < 180 | < 180 |
| Crimes Against Property (calendar year) | 1,520 | 1,848 | < 1,500 | < 1,500 |
| Societal Crimes (calendar year) | 512 | 445 | < 500 | < 500 |



Mental Health Resource Team

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 4,118,980 | \$ 4,248,175 | \$ 4,334,605 | \$ 4,553,035 | \$ 4,553,035 | \$ 4,565,460 |
| Salaries and Wages-Temporary | 35,004 | - | 7,475 | 7,905 | 7,905 | 7,965 |
| Salaries and Wages-Overtime | 237,577 | 211,346 | 255,000 | 255,000 | 255,000 | 255,000 |
| Benefits-Employee Benefits | 16,873 | 16,047 | 16,400 | 23,555 | 23,555 | 23,705 |
| Benefits-FICA | 335,417 | 340,611 | 357,880 | 374,615 | 374,615 | 375,570 |
| Benefits-Pension | 2,011,874 | 1,372,235 | 1,462,695 | 1,522,850 | 1,522,850 | 1,526,655 |
| Benefits-Insurance | 1,040,554 | 1,053,700 | 1,046,605 | 1,089,400 | 1,089,400 | 1,089,445 |
| Benefits-Sick Leave Buy Back | - | 3,437 | - | - | - | - |
| Benefits-Vacation Buy Back | 16,960 | 44,325 | 15,000 | 15,000 | 15,000 | 15,000 |
| Benefits-Comp Time Buy Back | 1,945 | 2,175 | - | - | - | - |
| Benefits-Holiday Buy Back | 84,556 | 79,740 | 65,000 | 65,000 | 65,000 | 65,000 |
| ORPAT-Fitness Incentive | 39,500 | 39,750 | 42,075 | 42,075 | 42,075 | 42,075 |
| PORAC-Legal Defense Fund | 1,868 | 1,710 | - | - | - | - |
| PERSONAL SERVICES | 7,941,108 | 7,413,251 | 7,602,735 | 7,948,435 | 7,948,435 | 7,965,875 |
| Office Supplies | 8,505 | 8,468 | 12,000 | 12,000 | 12,000 | 12,000 |
| Printing & Postage | 5,163 | 3,564 | 7,000 | 7,000 | 7,000 | 7,000 |
| Photographic Supplies | 66 | - | - | - | - | - |
| Energy Supplies | 817 | 924 | 4,000 | 4,000 | 4,000 | 4,000 |
| Evidence & Investigation | 3,998 | 7,147 | 6,300 | 7,000 | 7,000 | 7,000 |
| Uniforms & Safety Equipment | 46,187 | 58,064 | 129,000 | 130,500 | 130,500 | 130,500 |
| Medical & Other Testing | 4,130 | 963 | 5,000 | 5,000 | 5,000 | 5,000 |
| Ammun & Defense Equip | 46,964 | 45,019 | 55,200 | 55,200 | 55,200 | 55,200 |
| Cell Phones | 22,726 | 21,917 | 20,000 | 20,000 | 20,000 | 20,000 |
| Network/Online | 18,256 | 17,567 | 21,500 | 17,400 | 17,400 | 17,400 |
| Office Equipment & Furniture | 3,870 | 4,193 | 4,500 | 4,500 | 4,500 | 4,500 |
| Computer Equip & Software | 1,700 | 3,580 | 4,000 | 4,000 | 4,000 | 4,000 |
| Minor Vehicle Equipment | 2,905 | 3,294 | 5,000 | 5,000 | 5,000 | 5,000 |
| GREAT Program | 5,667 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| Special Investigative Fund | 4,155 | 4,028 | 6,000 | 6,000 | 6,000 | 6,000 |
| Community Engagement Supplies | 7,975 | 6,504 | 7,200 | 7,200 | 7,200 | 7,200 |
| Consultants | - | - | - | 146,380 | 146,380 | 146,380 |
| Conferences & Meetings | 1,705 | 5,649 | 8,500 | 8,500 | 8,500 | 8,500 |
| Membership Dues | 5,100 | 4,995 | 6,000 | 6,000 | 6,000 | 6,000 |
| Staff Training | 34,440 | 46,878 | 50,000 | 50,000 | 50,000 | 50,000 |
| Publication, Rpt, Ref Matl | 222 | 782 | 1,000 | 1,000 | 1,000 | 1,000 |
| Staff/Dept Recognition | 4,097 | 5,283 | 5,000 | 5,000 | 5,000 | 5,000 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Administrative Expense | 3,033 | 1,922 | 5,500 | 5,500 | 5,500 | 5,500 |
| Advertising - Recruitment | 1,287 | 1,862 | 5,000 | 5,000 | 5,000 | 5,000 |
| Contract Services | 449,619 | 437,231 | 752,585 | 547,440 | 547,440 | 547,440 |
| Equipment Rental | - | 272 | - | - | - | - |
| Inventory Supplies | 300 | 724 | 1,500 | 1,500 | 1,500 | 1,500 |
| R&M - Equipment | 5,081 | 5,447 | 9,750 | 9,750 | 9,750 | 9,750 |
| MATERIAL & SERVICES | 687,968 | 696,277 | 1,141,535 | 1,080,870 | 1,080,870 | 1,080,870 |
| Equipment & Furnishings | 146,967 | 211,260 | 116,000 | 214,000 | 250,000 | 250,000 |
| CAPITAL OUTLAY | 146,967 | 211,260 | 116,000 | 214,000 | 250,000 | 250,000 |
| POLICE | \$ 8,776,043 | \$ 8,320,788 | \$ 8,860,270 | \$ 9,243,305 | \$ 9,279,305 | \$ 9,296,745 |
| Full-time Equivalents | 47.00 | 47.00 | 46.00 | 46.00 | 46.00 | 46.00 |



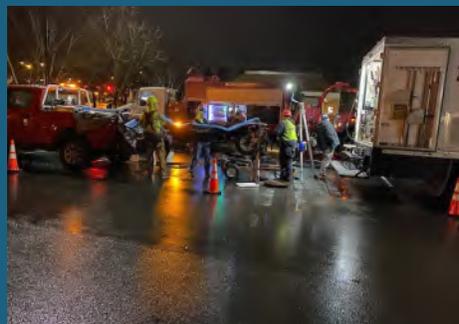
City of Tualatin

**Adopted
2022/2023 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.

Water



Sewer

Stormwater



Streets



Transportation Projects

Core Area Parking District



Tualatin City Services Building



| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 2,280,907 | \$ 1,903,304 | \$ 2,107,005 | \$ 2,184,190 | \$ 2,184,190 | \$ 2,197,195 |
| Materials & Services | 14,953,769 | 14,164,276 | 16,376,270 | 17,791,025 | 17,791,025 | 17,791,025 |
| Capital Outlay | 4,996,299 | 11,170,653 | 10,981,660 | 18,697,000 | 18,997,000 | 18,997,000 |
| Transfers Out | 7,935,105 | 6,261,141 | 7,038,320 | 7,930,545 | 7,930,545 | 7,930,545 |
| Other Financing Uses | - | 42,800 | - | - | - | - |
| Contingency | - | - | 22,133,595 | 20,184,170 | 20,184,170 | 20,185,655 |
| Reserves & Unappropriated | 57,218,121 | 54,834,434 | 22,032,330 | 12,716,360 | 12,416,360 | 12,401,870 |
| Total Requirements | \$ 87,384,201 | \$ 88,376,608 | \$ 80,669,180 | \$ 79,503,290 | \$ 79,503,290 | \$ 79,503,290 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 810,544 | \$ 830,520 | \$ 915,695 | \$ 953,320 | \$ 953,320 | \$ 959,055 |
| Materials & Services | 3,495,770 | 3,439,601 | 3,671,140 | 3,978,900 | 3,978,900 | 3,978,900 |
| Capital Outlay | 261,113 | 62,359 | 1,843,000 | 5,470,000 | 5,470,000 | 5,470,000 |
| Transfers Out | 2,950,226 | 2,011,831 | 2,401,240 | 3,420,190 | 3,420,190 | 3,420,190 |
| Contingency | - | - | 2,394,230 | 1,884,035 | 1,884,035 | 1,884,895 |
| Reserves & Unappropriated | 8,064,083 | 9,455,712 | 4,303,875 | 3,703,510 | 3,703,510 | 3,696,915 |
| Total Requirements | \$ 15,581,736 | \$ 15,800,023 | \$ 15,529,180 | \$ 19,409,955 | \$ 19,409,955 | \$ 19,409,955 |

Water Operating Fund Division

The City of Tualatin purchases Water from the City of Portland. On average, the City purchases and delivers 4.8 million gallons of water a day to over 27,500 residents and thriving commercial and industrial districts.

The Water Operating Fund is used to operate and maintain Tualatin's water distribution system which includes 115 miles of pipe, six reservoirs, and an Aquifer Storage and Recovery Well (ASR). The six reservoirs have a total storage capacity of up to 14 million gallons. The Aquifer Storage and Recovery (ASR) well is capable of producing up to half a million gallons per day and is used to offset peak summer demands due to warmer weather and irrigation needs.

To assure the highest water quality to the Tualatin community, the City collects and tests over 500 water samples annually within the system to meet or exceed all state and federal requirements.

In addition, the water operating fund pays for the regular inspection, operation, and maintenance of thousands of other assets throughout the distribution system which includes 3,650 valves, 1,100 fire hydrants, 7,100 water meters, 58 large commercial meters (3" or greater), and 5,705 backflow devices.

Highlights of FY 2021/2022

- Completed the Emergency Response Plan. Combined with the Risk and Resiliency Plan, this finalized the American Water Infrastructure Act (AWIA) project which provides recommendations to better strengthen the resiliency of the Tualatin water system.
- Began design of a new Supervisory Control and Data Acquisition (SCADA) System Master Plan. This multi-year project will phase out antiquated software and equipment which controls the City's water distribution system to allow us to better operate the system.
- Completed the Water System Survey, administered by the Oregon Health Authority. This survey holistically assesses the City's water system and ability to provide safe drinking water to the Tualatin community.
- Completed the Water Master Plan which provides guidance for future development, system improvements, and resiliency measures.
- Diagnosed the need to upsize the transmission line along Boones Ferry Road. In collaboration with the selected consultant, design work began and a communication plan was developed.
- Completed the initial draft of the Regional Water Sales Agreement with the Portland Water Bureau (PWB) and other regional stakeholders.

Goals for FY 2022/2023

- Work alongside the selected consultant, 120Water, to develop the City’s Lead/Copper Inventory plan to comply with newly implemented federal rules.
- Develop a Valve Maintenance Plan, which will guide maintenance activities, criticality scoring, and replacement schedules for water valves. In order to implement an internal valve maintenance program, a valve turning/ vactor machine will be purchased.
- Update the Water Division’s Operation & Maintenance Manual. This document will serve as an important tool to better plan the operation and maintenance of the City's water system.
- Support the Engineering Division on the installation of and public engagement for the upsized 18-inch seismically-restrained transmission line along Boones Ferry Road that will accommodate future growth in the Basalt Creek area and better meet peak summer demands.
- Complete the SCADA Master Plan and develop a phased approach for the implementation of the plan’s recommendations.
- Continue working on finalizing the new Regional Water Sales Agreement with Portland Water Bureau (PWB) and other regional stakeholders ahead of the 2026 deadline to secure a long-term agreement with the City of Portland to purchase water.
- Develop funding strategy to implement the Water Master Plan projects.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--|--------------------|--------------------|---------------------|---------------------|
| Non-revenue water as a percentage of total water use | 5.4% | 6.1% | < 10.0% | < 10.0% |
| Number of regulatory violations | 2 | 0 | 0 | 0 |



Installing a gate valve

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 458,121 | \$ 518,292 | \$ 558,180 | \$ 577,340 | \$ 577,340 | \$ 581,480 |
| Salaries and Wages-Temporary | - | 4,437 | - | - | - | - |
| Salaries and Wages-Overtime | 7,768 | 7,665 | 10,000 | 10,000 | 10,000 | 10,000 |
| Salaries and Wages-On-Call | 4,669 | 1,779 | 10,395 | 13,165 | 13,165 | 13,260 |
| Benefits-Employee Benefits | 1,840 | 3,764 | 3,590 | 4,730 | 4,730 | 4,745 |
| Benefits-FICA | 34,966 | 39,774 | 43,115 | 44,755 | 44,755 | 45,080 |
| Benefits-WC Insurance & Tax | 13,967 | 21,036 | 8,780 | 8,200 | 8,200 | 8,260 |
| Benefits-Pension | 184,939 | 120,120 | 143,385 | 148,960 | 148,960 | 150,010 |
| Benefits-Insurance | 120,294 | 126,626 | 138,250 | 141,375 | 141,375 | 141,390 |
| Benefits-TriMet Excise Tax | - | - | - | 4,795 | 4,795 | 4,830 |
| Benefits-Vacation Buy Back | - | 618 | - | - | - | - |
| Benefits-Comp Time Buy Back | 740 | 1,853 | - | - | - | - |
| Benefits-WC Contra | (16,761) | (15,444) | - | - | - | - |
| PERSONAL SERVICES | 810,543 | 830,520 | 915,695 | 953,320 | 953,320 | 959,055 |
| Office Supplies | 43 | 175 | - | - | - | - |
| Printing & Postage | 19,346 | 16,450 | 24,200 | 22,000 | 22,000 | 22,000 |
| Water Conservation | 1,700 | - | 3,000 | 3,000 | 3,000 | 3,000 |
| Water Purchases - For Tualatin | 2,711,349 | 2,622,337 | 2,567,330 | 2,851,640 | 2,851,640 | 2,851,640 |
| Hydrants | - | - | 2,000 | 3,000 | 3,000 | 3,000 |
| Meters | 9,024 | 232 | 10,000 | 10,000 | 10,000 | 10,000 |
| Uniforms & Safety Equipment | 3,794 | 3,274 | 4,960 | 5,660 | 5,660 | 5,660 |
| Cell Phones | 1,508 | 2,034 | 2,135 | 2,340 | 2,340 | 2,340 |
| Network/Online | 8,448 | 8,254 | 9,960 | 8,960 | 8,960 | 8,960 |
| Small Tools | 5,509 | 4,494 | 5,000 | 5,400 | 5,400 | 5,400 |
| Office Equipment & Furniture | - | - | 500 | 500 | 500 | 500 |
| Computer Equip & Software | 5,660 | 14,517 | 29,300 | 43,300 | 43,300 | 43,300 |
| Personal Computer/Laptop | - | 20 | - | - | - | - |
| TVWD - Jointline | - | - | 15,000 | 15,000 | 15,000 | 15,000 |
| TVWD - WA CO Lines | 45,921 | 7,025 | 80,000 | 80,000 | 80,000 | 80,000 |
| Consultants | 79,957 | 172,570 | 343,000 | 280,500 | 280,500 | 280,500 |
| Pump Stations - Electricity | 45,143 | 52,318 | 73,495 | 77,905 | 77,905 | 77,905 |
| Conferences & Meetings | 1,969 | 882 | 7,690 | 7,690 | 7,690 | 7,690 |
| Membership Dues | 38,392 | 54,100 | 40,655 | 44,265 | 44,265 | 44,265 |
| Staff Training | 8,636 | 7,749 | 7,500 | 7,500 | 7,500 | 7,500 |
| Publication, Rpt, Ref Matl | - | 558 | - | - | - | - |
| Staff/Dept Recognition | - | 50 | - | - | - | - |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Administrative Expense | 314 | 226 | 750 | 750 | 750 | 750 |
| Advertising - Recruitment | 80 | 328 | - | - | - | - |
| Merchant Discount Fees | 79,283 | 101,574 | 65,000 | 105,000 | 105,000 | 105,000 |
| Meter Reading | 49,269 | 50,152 | 49,415 | 52,000 | 52,000 | 52,000 |
| Contr R&M - Systems | 238,172 | 162,747 | 166,520 | 169,620 | 169,620 | 169,620 |
| Equipment Rental | 100 | 742 | 1,300 | 1,500 | 1,500 | 1,500 |
| Inventory Supplies | 14,464 | 13,679 | - | - | - | - |
| R&M - Systems | 37,898 | 29,594 | 68,255 | 68,255 | 68,255 | 68,255 |
| R&M - Lines | 198 | 12,708 | 20,000 | 20,000 | 20,000 | 20,000 |
| R&M - Hydrants | 1,408 | 85 | 5,000 | 5,000 | 5,000 | 5,000 |
| R&M - Reservoir | 91 | 12,191 | 1,820 | 1,820 | 1,820 | 1,820 |
| R&M - Pump Stations | 1,235 | 1,500 | 1,235 | 1,235 | 1,235 | 1,235 |
| Vehicle Replacement Expense | 86,860 | 86,860 | 63,970 | 82,910 | 82,910 | 82,910 |
| R&M - Equipment | - | 176 | 2,150 | 2,150 | 2,150 | 2,150 |
| MATERIAL & SERVICES | 3,495,771 | 3,439,601 | 3,671,140 | 3,978,900 | 3,978,900 | 3,978,900 |
| Equipment & Furnishings | 33,022 | - | 136,000 | 70,000 | 70,000 | 70,000 |
| Projects Professional Svc | 227,451 | 60,604 | - | - | - | - |
| Projects Construction | 640 | - | - | - | - | - |
| Fund Projects | - | 1,755 | 1,707,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| CAPITAL OUTLAY | 261,113 | 62,359 | 1,843,000 | 5,470,000 | 5,470,000 | 5,470,000 |
| Transfers Out - General Fund | 1,295,770 | 1,317,900 | 1,325,850 | 1,308,370 | 1,308,370 | 1,308,370 |
| Transfers Out - Tualatin Service Center | 1,000,000 | - | - | - | - | - |
| Transfers Out -Enterprise Bond | 558,500 | 643,700 | 622,070 | 497,570 | 497,570 | 497,570 |
| TRANSFERS OUT | 2,854,270 | 1,961,600 | 1,947,920 | 1,805,940 | 1,805,940 | 1,805,940 |
| Contingency | - | - | 1,266,100 | 1,831,225 | 1,831,225 | 1,832,085 |
| CONTINGENCY | - | - | 1,266,100 | 1,831,225 | 1,831,225 | 1,832,085 |
| Rate Stabilization Reserve | 6,749,605 | 8,129,642 | - | - | - | - |
| Future Years Projects | - | - | 4,303,875 | 3,703,510 | 3,703,510 | 3,696,915 |
| RESERVES & UNAPPROPRIATED | 6,749,605 | 8,129,642 | 4,303,875 | 3,703,510 | 3,703,510 | 3,696,915 |
| WATER OPERATING FUND | \$ 14,171,302 | \$ 14,423,722 | \$ 13,947,730 | \$ 17,742,895 | \$ 17,742,895 | \$ 17,742,895 |
| Full-time Equivalents | 7.00 | 7.60 | 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.

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 its impact on the water system.

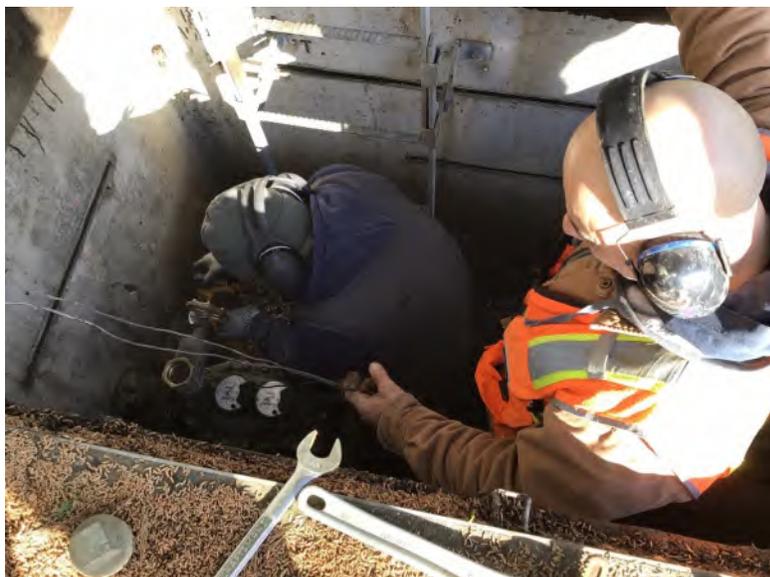
The Water SDC portion of capital projects are transferred from this fund into the Water Operating fund each year.

Highlights of FY 2021/2022

- Started design of the 18" waterline in Boones Ferry Rd. to B-level reservoir.
- Supported continued work on the Water Master Plan update to plan for future water infrastructure needs.

Goals for FY 2022/2023

- Contribute to completion of the Water Master Plan and rate study update, supporting a livable community with well-planned infrastructure.
- Contribute to the completion of the implementation and design of the new Supervisory Control and Data Acquisition (SCADA) system.
- Start construction of 18" waterline in Boones Ferry Rd.



Water Crew

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Transfers Out - General Fund | \$ 7,500 | \$ 5,480 | \$ 11,070 | \$ - | \$ - | \$ - |
| Transfers Out - Building | 26,250 | 27,565 | 26,250 | 16,250 | 16,250 | 16,250 |
| Transfers Out -Water Operating | 62,206 | 17,186 | 416,000 | 1,598,000 | 1,598,000 | 1,598,000 |
| TRANSFERS OUT | 95,956 | 50,231 | 453,320 | 1,614,250 | 1,614,250 | 1,614,250 |
| Contingency | - | - | 1,128,130 | 52,810 | 52,810 | 52,810 |
| CONTINGENCY | - | - | 1,128,130 | 52,810 | 52,810 | 52,810 |
| Future Years Projects | 1,314,478 | 1,326,070 | - | - | - | - |
| RESERVES & UNAPPROPRIATED | 1,314,478 | 1,326,070 | - | - | - | - |
| WATER DEVELOPMENT FUND | \$ 1,410,434 | \$ 1,376,301 | \$ 1,581,450 | \$ 1,667,060 | \$ 1,667,060 | \$ 1,667,060 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 437,898 | \$ 449,676 | \$ 524,215 | \$ 539,760 | \$ 539,760 | \$ 542,860 |
| Materials & Services | 7,697,644 | 7,195,456 | 8,122,510 | 8,530,660 | 8,530,660 | 8,530,660 |
| Capital Outlay | 448,718 | 166,997 | 753,000 | 1,180,000 | 1,480,000 | 1,480,000 |
| Transfers Out | 1,754,185 | 1,366,675 | 1,398,275 | 1,314,055 | 1,314,055 | 1,314,055 |
| Contingency | - | - | 5,087,485 | 5,008,435 | 5,008,435 | 5,008,435 |
| Reserves & Unappropriated | 6,455,287 | 6,347,322 | 949,380 | 423,795 | 123,795 | 120,695 |
| Total Requirements | \$ 16,793,732 | \$ 15,526,126 | \$ 16,834,865 | \$ 16,996,705 | \$ 16,996,705 | \$ 16,996,705 |

Sewer Operating Fund Division

The Sewer Operating Fund pays for the operations and maintenance of the City's sewer system consisting of 89 miles of sewer pipes, over 6,600 sewer connections, and hundreds of manholes. In addition to City facilities, eight miles of sewer pipe and ten lift stations are maintained by Clean Water Services (CWS) through an Intergovernmental Agreement.

Clean Water Services (CWS) holds the Department of Environmental Quality (DEQ) permits for the Sanitary Sewer System. The Sewer Operating Fund is supported by user charges for sewer service (i.e. utility bills). Regional rates are established by CWS. The City establishes the local rates. The City collects the regional rates monthly and sends the revenue to CWS. Local monthly charges are used to fund City operation, maintenance, and infrastructure improvements in the sewer system.

Except for a small portion of the City sewer that flows to Lake Oswego, Tualatin's sewer is treated at Clean Water Services' Durham Wastewater Treatment Facility.

Highlights of FY 2021/2022

- Cleaned over 25% and video-inspected 15% of the Sanitary Sewer system to meet Clean Water Services (CWS) and Environmental Protection Agency (EPA) performance standards.
- Repaired five service laterals to date within the right-of-way where issues were identified through home sale inspections or home owners' service requests.
- Relined a 165-foot section of 8-inch main line sewer pipe at Martinazzi Square that had eroded with use. The relining option, compared to the dig and replace alternative, was very beneficial in cost and time savings. Relining reduced cost from \$75,000 to \$25,000 and work time from about two weeks to one night with no disruption to sewer service.
- Enhanced communication and addressed safety concerns while operating large equipment by replacing two-way radios with new headsets, which allow for hands-free communication and provide hearing protection, for the crew.
- Responded to customer service requests to provide timely and helpful assistance to residents.

Goals for FY 2022/2023

- 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 enhancement of the NEXGEN Asset Management software to improve the sanitary system operation and maintenance records.
- Complete upgrades to the system as identified in the Sewer Master Plan to better serve current and future residents.
- Complete Nyberg Trunk line Rehabilitation to correct a structural issue and prevent environmentally-harmful sewer overflows from impacting the nearby wetland.
- Conduct two 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.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|-----------------------------------|--------------------|--------------------|---------------------|---------------------|
| Sanitary Sewer Overflows | 0 | 0 | 0 | 0 |
| Linear Feet of Sewer Line Cleaned | 126,223 | 120,489 | 120,000 | 118,044 |



Sewer Main Line Repair

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 233,409 | \$ 242,607 | \$ 307,780 | \$ 314,010 | \$ 314,010 | \$ 316,250 |
| Salaries and Wages-Temporary | 2,597 | 34,645 | - | - | - | - |
| Salaries and Wages-Overtime | 3,965 | 3,893 | 5,000 | 5,000 | 5,000 | 5,000 |
| Salaries and Wages-On-Call | 1,775 | 270 | 1,695 | 3,225 | 3,225 | 3,245 |
| Benefits-Employee Benefits | 689 | 2,323 | 2,555 | 2,870 | 2,870 | 2,885 |
| Benefits-FICA | 18,457 | 20,856 | 23,215 | 23,810 | 23,810 | 23,985 |
| Benefits-WC Insurance & Tax | 9,221 | 16,141 | 5,800 | 5,285 | 5,285 | 5,320 |
| Benefits-Pension | 90,276 | 65,085 | 77,360 | 82,640 | 82,640 | 83,225 |
| Benefits-Insurance | 79,060 | 73,889 | 100,810 | 100,345 | 100,345 | 100,355 |
| Benefits-TriMet Excise Tax | - | - | - | 2,575 | 2,575 | 2,595 |
| Benefits-Vacation Buy Back | 9,466 | 618 | - | - | - | - |
| Benefits-Comp Time Buy Back | 4 | 739 | - | - | - | - |
| Benefits-WC Contra | (11,020) | (11,390) | - | - | - | - |
| PERSONAL SERVICES | 437,899 | 449,676 | 524,215 | 539,760 | 539,760 | 542,860 |
| Office Supplies | - | 70 | - | - | - | - |
| Printing & Postage | 13,077 | 12,643 | 13,200 | 13,200 | 13,200 | 13,200 |
| Uniforms & Safety Equipment | 2,081 | 1,684 | 2,335 | 2,835 | 2,835 | 2,835 |
| Medical & Other Testing | 330 | - | - | - | - | - |
| Cell Phones | 38 | 126 | 625 | 125 | 125 | 125 |
| Network/Online | 519 | 519 | 2,380 | 2,455 | 2,455 | 2,455 |
| Small Tools | 1,181 | 1,996 | 1,650 | 2,150 | 2,150 | 2,150 |
| Computer Equip & Software | - | 349 | 3,100 | 3,100 | 3,100 | 3,100 |
| User Charges - Tigard | 13,340 | 10,019 | 19,300 | 13,720 | 13,720 | 13,720 |
| User Charges - CWS | 6,772,088 | 6,763,117 | 7,059,145 | 7,423,505 | 7,423,505 | 7,423,505 |
| Consultants | 17,262 | 8,978 | 50,500 | 50,000 | 50,000 | 50,000 |
| Conferences & Meetings | - | 829 | 4,075 | 4,075 | 4,075 | 4,075 |
| Membership Dues | 400 | 694 | 1,160 | 1,760 | 1,760 | 1,760 |
| Staff Training | 972 | 6,839 | 3,000 | 3,000 | 3,000 | 3,000 |
| Publication, Rpt, Ref Matl | - | 65 | - | - | - | - |
| Administrative Expense | 76 | 21 | 900 | 900 | 900 | 900 |
| Advertising - Recruitment | - | 154 | - | - | - | - |
| Merchant Discount Fees | 79,283 | 101,574 | 60,000 | 80,000 | 80,000 | 80,000 |
| Contr R&M - Systems | 134,026 | 89,168 | 147,320 | 147,320 | 147,320 | 147,320 |
| Equipment Rental | - | - | 500 | 500 | 500 | 500 |
| Inventory Supplies | 271 | 346 | - | - | - | - |
| R&M - Systems | - | 10,680 | 80,000 | 80,000 | 80,000 | 80,000 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| R&M - Pump Stations | 703 | 5,822 | 2,450 | 2,450 | 2,450 | 2,450 |
| Vehicle Replacement Expense | 65,545 | 97,750 | 92,470 | 121,165 | 121,165 | 121,165 |
| R&M - Equipment | - | 762 | 2,400 | 2,400 | 2,400 | 2,400 |
| MATERIAL & SERVICES | 7,101,192 | 7,114,205 | 7,546,510 | 7,954,660 | 7,954,660 | 7,954,660 |
| Equipment & Furnishings | 275,044 | - | - | - | - | - |
| Projects Professional Svc | 165,110 | 62,490 | - | - | - | - |
| Fund Projects | - | - | 450,000 | 1,180,000 | 1,480,000 | 1,480,000 |
| CAPITAL OUTLAY | 440,154 | 62,490 | 450,000 | 1,180,000 | 1,480,000 | 1,480,000 |
| Transfers Out - General Fund | 1,283,060 | 1,192,810 | 1,250,430 | 1,150,450 | 1,150,450 | 1,150,450 |
| Transfers Out - Tualatin Service Center | 400,000 | - | - | - | - | - |
| Transfers Out -Enterprise Bond | 32,405 | 112,405 | 90,775 | 90,775 | 90,775 | 90,775 |
| TRANSFERS OUT | 1,715,465 | 1,305,215 | 1,341,205 | 1,241,225 | 1,241,225 | 1,241,225 |
| Contingency | - | - | 1,479,475 | 1,637,345 | 1,637,345 | 1,637,345 |
| CONTINGENCY | - | - | 1,479,475 | 1,637,345 | 1,637,345 | 1,637,345 |
| Future Years Projects | 2,706,660 | 2,710,103 | 949,380 | 423,795 | 123,795 | 120,695 |
| RESERVES & UNAPPROPRIATED | 2,706,660 | 2,710,103 | 949,380 | 423,795 | 123,795 | 120,695 |
| SEWER OPERATING FUND | \$ 12,401,370 | \$ 11,641,689 | \$ 12,290,785 | \$ 12,976,785 | \$ 12,976,785 | \$ 12,976,785 |
| Full-time Equivalent | 4.00 | 4.60 | 4.66 | 4.66 | 4.66 | 4.66 |

Sewer Development Fund

The City of 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.). The revenues in this fund 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.

Highlights of FY 2021/2022

- Started construction of the Martinazzi Trunk sewer project to meet the needs of residential infill and in preparation for development in Basalt Creek.
- Completed design of 65th/Nyberg Sanitary Sewer. Construction to begin spring 2022.
- Completed the construction of the 105th Avenue sewer upsizing project in conjunction with the Garden Corner Curves transportation project.

Goals for FY 2022/2023

- Begin design of the remaining Martinazzi sewer trunk lines.
- Begin design of 103rd Avenue sewer.



Suspended sewer pipe across creek at Garden Corner curves

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Sys Dev Chg - CWS | \$ 596,453 | \$ 81,251 | \$ 576,000 | \$ 576,000 | \$ 576,000 | \$ 576,000 |
| MATERIAL & SERVICES | 596,453 | 81,251 | 576,000 | 576,000 | 576,000 | 576,000 |
| Fund Projects | 8,564 | 104,507 | 303,000 | - | - | - |
| CAPITAL OUTLAY | 8,564 | 104,507 | 303,000 | - | - | - |
| Transfers Out - General Fund | 19,970 | 41,770 | 38,320 | 5,580 | 5,580 | 5,580 |
| Transfers Out - Building | 18,750 | 19,690 | 18,750 | 16,250 | 16,250 | 16,250 |
| Transfers Out - Sewer | - | - | - | 51,000 | 51,000 | 51,000 |
| TRANSFERS OUT | 38,720 | 61,460 | 57,070 | 72,830 | 72,830 | 72,830 |
| Contingency | - | - | 3,608,010 | 3,371,090 | 3,371,090 | 3,371,090 |
| CONTINGENCY | - | - | 3,608,010 | 3,371,090 | 3,371,090 | 3,371,090 |
| Future Years Projects | 3,748,628 | 3,637,219 | - | - | - | - |
| RESERVES & UNAPPROPRIATED | 3,748,628 | 3,637,219 | - | - | - | - |
| SEWER DEVELOPMENT FUND | \$ 4,392,365 | \$ 3,884,437 | \$ 4,544,080 | \$ 4,019,920 | \$ 4,019,920 | \$ 4,019,920 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Materials & Services | \$ 1,341,103 | \$ 1,368,835 | \$ 1,619,340 | \$ 1,750,030 | \$ 1,750,030 | \$ 1,750,030 |
| Capital Outlay | 256,456 | 5,558 | 1,030,000 | 1,405,000 | 1,405,000 | 1,405,000 |
| Transfers Out | 1,552,250 | 1,023,955 | 1,039,150 | 1,068,260 | 1,068,260 | 1,068,260 |
| Contingency | - | - | 968,750 | 966,125 | 966,125 | 966,125 |
| Reserves & Unappropriated | 5,218,878 | 6,346,595 | 4,960,650 | 5,919,520 | 5,919,520 | 5,919,520 |
| Total Requirements | \$ 8,368,687 | \$ 8,744,943 | \$ 9,617,890 | \$ 11,108,935 | \$ 11,108,935 | \$ 11,108,935 |

Stormwater Operating Fund Division

The Stormwater Operating Fund pays for the operation and maintenance of the City's stormwater system. The stormwater system consists of approximately 90 miles of pipes, 12 drainage basins, 2,851 catch basins, 93 public water quality facilities, and hundreds of manholes.

Clean Water Services (CWS) holds the Oregon Department of Environmental Quality (DEQ) permits for the storm and surface water runoff systems. The Stormwater Operating Fund is supported by user charges from Clean Water Service's (CWS) Surface Water Management (SWM) program. The City collects the regional monthly charges and sends the revenue to CWS. The local monthly charges are used to fund City operation, maintenance, and new infrastructure improvements to the system.

Highlights of FY 2021/2022

- Cleaned and inspected 16% of the storm lines to meet environmental requirements set by Clean Water Services (CWS) and the Environmental Protection Agency (EPA).
- Completed annual cleaning of catch basins, water quality manholes, and filter structures to reduce the amount of sediment and pollution entering creeks, streams, rivers, and wetlands, enhance water quality, and prevent localized flooding issues.
- Completed annual inspection and clearing of storm channels, ditch inlets, field ditches, and water ways to help minimize flooding.
- Swept streets once a month to reduce pollutants from entering waterways.
- Promptly responded to customer requests to assist homeowners with questions and concerns regarding the storm water system.
- Maintained and made improvements to water quality facilities to maintain/enhance stormwater treatment capabilities, protect waterways, and prevent flooding.

Goals for FY 2022/2023

- 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 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.
- Address deferred water quality facility maintenance to prevent flooding, better capture pollution, and reduce replacement costs in the long term.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Linear Feet of Stormwater Line Cleaned | 83,186 | 40,726 | 80,000 | 76,260 |
| Catch Basins Cleaned (sumped & unsumped) | 1,479 | 1,409 | 1,600 | 1,574 |



Cleaning Storm System

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Printing & Postage | \$ 13,077 | \$ 11,309 | \$ 13,200 | \$ 13,200 | \$ 13,200 | \$ 13,200 |
| Uniforms & Safety Equipment | 216 | 392 | 1,020 | 1,525 | 1,525 | 1,525 |
| Network/Online | 888 | 332 | 1,960 | 960 | 960 | 960 |
| Small Tools | 1,268 | 352 | 875 | 1,375 | 1,375 | 1,375 |
| User Charges - Tigard | 12,025 | 14,136 | 13,235 | 13,630 | 13,630 | 13,630 |
| User Charge - Lake Oswego | 113,583 | 121,504 | 112,595 | 115,975 | 115,975 | 115,975 |
| User Charges - CWS | 657,333 | 653,161 | 775,920 | 804,200 | 804,200 | 804,200 |
| Consultants | 5,220 | 13,065 | 50,500 | 50,500 | 50,500 | 50,500 |
| Utilities - Water | 128 | 51 | 2,000 | 2,000 | 2,000 | 2,000 |
| Membership Dues | - | - | 265 | 265 | 265 | 265 |
| Staff Training | 650 | 1,596 | 1,400 | 1,400 | 1,400 | 1,400 |
| Administrative Expense | - | 21 | 700 | 700 | 700 | 700 |
| Tualatin River Gauge | 4,514 | 4,672 | 4,800 | 5,200 | 5,200 | 5,200 |
| Stream Shading | 19,684 | 14,160 | 20,000 | 20,000 | 20,000 | 20,000 |
| Contr R&M - Systems | 327,475 | 328,056 | 390,990 | 407,380 | 407,380 | 407,380 |
| Contr R&M - Water Quality | - | - | 1,000 | 51,000 | 51,000 | 51,000 |
| Guardrails & Signs | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Grounds & Landscaping | 121,704 | 109,807 | 132,200 | 132,200 | 132,200 | 132,200 |
| Inventory Supplies | 424 | 78 | - | - | - | - |
| R&M - Systems | 897 | 1,116 | 1,560 | 1,560 | 1,560 | 1,560 |
| R&M - Pump Stations | - | - | 630 | 630 | 630 | 630 |
| Vehicle Replacement Expense | 62,015 | 94,220 | 88,940 | 120,230 | 120,230 | 120,230 |
| R&M - Equipment | - | 807 | 550 | 1,100 | 1,100 | 1,100 |
| MATERIAL & SERVICES | 1,341,101 | 1,368,835 | 1,619,340 | 1,750,030 | 1,750,030 | 1,750,030 |
| Equipment & Furnishings | 246,871 | - | - | - | - | - |
| Fund Projects | - | - | 930,000 | 1,245,000 | 1,245,000 | 1,245,000 |
| CAPITAL OUTLAY | 246,871 | - | 930,000 | 1,245,000 | 1,245,000 | 1,245,000 |
| Transfers Out - General Fund | 735,050 | 664,710 | 719,070 | 696,240 | 696,240 | 696,240 |
| Transfers Out - Road Operating | 53,690 | 64,020 | 67,330 | 104,710 | 104,710 | 104,710 |
| Transfers Out - Tualatin Service Center | 600,000 | - | - | - | - | - |
| Transfers Out - Sewer | 131,540 | 164,240 | 173,930 | 180,100 | 180,100 | 180,100 |
| Transfers Out -Enterprise Bond | 19,440 | 99,440 | 63,210 | 63,210 | 63,210 | 63,210 |
| TRANSFERS OUT | 1,539,720 | 992,410 | 1,023,540 | 1,044,260 | 1,044,260 | 1,044,260 |
| Contingency | - | - | 538,900 | 605,895 | 605,895 | 605,895 |
| CONTINGENCY | - | - | 538,900 | 605,895 | 605,895 | 605,895 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Future Years Projects | 4,664,292 | 5,823,809 | 4,960,650 | 5,919,520 | 5,919,520 | 5,919,520 |
| RESERVES & UNAPPROPRIATED | 4,664,292 | 5,823,809 | 4,960,650 | 5,919,520 | 5,919,520 | 5,919,520 |
| STORMWATER OPERATING FUND | \$ 7,791,984 | \$ 8,185,054 | \$ 9,072,430 | \$ 10,564,705 | \$ 10,564,705 | \$ 10,564,705 |

Stormwater Development Fund

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 stormwater treatment. The stormwater quality and quantity charges are established by Clean Water Services (CWS) and collected by the City. Construction of stormwater facilities is funded in part by SDCs, which are collected on a one-time basis to pay for development's share of infrastructure.

Highlights of FY 2021/2022

- Completed the Stormwater Master Plan and received initial approval from Council.

Goals for FY 2022/2023

- Incorporate new capital improvement projects from the new Stormwater Master Plan into the city-wide Capital Improvement Plan.
- Provide an update to the Stormwater Master Plan to address specific concerns in Basalt Creek and the Southwest Concept planning areas.

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Fund Projects | \$ 9,585 | \$ 5,558 | \$ 100,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| CAPITAL OUTLAY | 9,585 | 5,558 | 100,000 | 160,000 | 160,000 | 160,000 |
| Transfers Out - General Fund | 1,280 | 19,730 | 4,360 | 7,750 | 7,750 | 7,750 |
| Transfers Out - Building | 11,250 | 11,815 | 11,250 | 16,250 | 16,250 | 16,250 |
| TRANSFERS OUT | 12,530 | 31,545 | 15,610 | 24,000 | 24,000 | 24,000 |
| Contingency | - | - | 429,850 | 360,230 | 360,230 | 360,230 |
| CONTINGENCY | - | - | 429,850 | 360,230 | 360,230 | 360,230 |
| Future Years Projects | 554,586 | 522,786 | - | - | - | - |
| RESERVES & UNAPPROPRIATED | 554,586 | 522,786 | - | - | - | - |
| STORMWATER DEVELOPMENT FUND | \$ 576,701 | \$ 559,889 | \$ 545,460 | \$ 544,230 | \$ 544,230 | \$ 544,230 |

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Personal Services | \$ 571,393 | \$ 623,108 | \$ 667,095 | \$ 691,110 | \$ 691,110 | \$ 695,280 |
| Materials & Services | 2,344,216 | 2,156,924 | 2,953,280 | 3,525,735 | 3,525,735 | 3,525,735 |
| Capital Outlay | 220,321 | 625,653 | 1,768,140 | 2,296,000 | 2,296,000 | 2,296,000 |
| Transfers Out | 1,563,394 | 1,772,650 | 1,841,195 | 1,874,210 | 1,874,210 | 1,874,210 |
| Contingency | - | - | 12,873,720 | 12,203,715 | 12,203,715 | 12,204,340 |
| Reserves & Unappropriated | 14,851,229 | 15,579,484 | 2,673,605 | 2,669,535 | 2,669,535 | 2,664,740 |
| Total Requirements | \$ 19,550,553 | \$ 20,757,819 | \$ 22,777,035 | \$ 23,260,305 | \$ 23,260,305 | \$ 23,260,305 |

Road Utility Fund

The Road Utility Fund pays for the City's Pavement Maintenance Program, American's with Disabilities Act (ADA) compliant curb ramp installations, and the elimination of sidewalk tripping hazards to create a connected transportation system that meets the needs of our whole community.

The Pavement Maintenance Program consists of maintenance actions such as slurry seal, crack sealing, seal coating, and overlays and complete repaving of a portion of the City's 79 miles of maintained roads. Our pavement maintenance goal is to apply the right treatment to the right road at the right time. This reduces overall costs and prolongs the life of our roadways.

This fund also pays for the Street Tree/ Sidewalk Program which eliminates pedestrian barriers on sidewalks caused by mature trees lifting the sidewalk. The fund repairs and/ or replaces damaged sidewalk panels to eliminate hazards and replaces the trees causing the damage.

One-seventh of this fund is used to pay for street lighting costs.

Highlights of FY 2021/2022

- Sealed 103,000 feet of cracked pavement.
- Rebuilt 12 curb ramps to meet the Americans with Disabilities Act standards.
- Slurry sealed over 45,000 square yards of residential streets.
- Completed pavement overlay of the following streets; Borland Road from 65th Ave to Wilke Rd, Dogwood St, and a section of 115th Ave.
- Surveyed and repaired sidewalk tripping hazards in Fox Hills west of 50th Ave as part of the sidewalk/ street tree program.
- Developed an equity framework to apply to our Pavement Maintenance Program to maintain the city's streets at the highest pavement condition index (PCI), by applying the right treatment to the right road at the right time in a fair and equitable way.

Goals for FY 2022/2023

- Assess, prioritize, and repair sidewalk tripping hazards in Fox Hills east of 50th Ave along with the Sequoia Ridge and Stone Ridge neighborhoods.
- Overlay 124th Ave from Tualatin Road to Myslony Street.
- Continue our pavement maintenance work; Slurry Sealing 51,424, square yards of residential roads and crack sealing 100,000 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.
- Modify road striping on overlay projects to improve bike travel.
- Incorporate our new equity framework into our asset management system and continue to use the framework to ensure our road maintenance dollars are spent in an equitable way.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--------------------------------|--------------------|--------------------|---------------------|---------------------|
| Pavement Condition Index (PCI) | 85 | 84 | > 70 | > 70 |



Road Overlay

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Printing & Postage | \$ 13,077 | \$ 11,452 | \$ 13,500 | \$ 13,500 | \$ 13,500 | \$ 13,500 |
| Road Fees to Tigard | 9,300 | 9,209 | 12,210 | 11,000 | 11,000 | 11,000 |
| R&M - Streets | 1,151,822 | 1,002,966 | 1,508,010 | 1,988,370 | 1,988,370 | 1,988,370 |
| Sidewalk/Tree Program | 152,156 | 148,030 | 150,000 | 150,000 | 150,000 | 150,000 |
| Reverse Frontage Program | 134,442 | 158,527 | 178,525 | 183,040 | 183,040 | 183,040 |
| MATERIAL & SERVICES | 1,460,797 | 1,330,184 | 1,862,245 | 2,345,910 | 2,345,910 | 2,345,910 |
| Transfers Out - General Fund | 129,730 | 135,410 | 167,880 | 169,120 | 169,120 | 169,120 |
| Transfers Out - Road Operating | 230,200 | 259,320 | 269,175 | 246,600 | 246,600 | 246,600 |
| Transfers Out -Enterprise Bond | 6,480 | 6,480 | 6,480 | 6,480 | 6,480 | 6,480 |
| TRANSFERS OUT | 366,410 | 401,210 | 443,535 | 422,200 | 422,200 | 422,200 |
| Contingency | - | - | 341,755 | 415,215 | 415,215 | 415,215 |
| CONTINGENCY | - | - | 341,755 | 415,215 | 415,215 | 415,215 |
| Road Maintenance | 522,662 | 892,809 | 285,110 | 740,715 | 740,715 | 740,715 |
| RESERVES & UNAPPROPRIATED | 522,662 | 892,809 | 285,110 | 740,715 | 740,715 | 740,715 |
| ROAD UTILITY FUND | \$ 2,349,869 | \$ 2,624,203 | \$ 2,932,645 | \$ 3,924,040 | \$ 3,924,040 | \$ 3,924,040 |

Road Operating

The Road Operating Fund supports the ongoing maintenance required to build and maintain a safe and reliable transportation system for pedestrians, cyclists, and vehicles. Work paid for by this fund includes 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 to keeping curb and inlets clean for proper road drainage; and snow plowing and ice control of the roadways in the winter.

The City's street system consists of 92 miles of streets (79 miles are City maintained, 8 miles are maintained by Washington and Clackamas Counties, and 5 miles by the State of Oregon) and 50 traffic signals (24 City-owned, 18 County-owned, and 8 State-owned).

The Road Operating Fund receives its revenue from a share of the Washington County and Oregon State gasoline tax, and vehicle license fees from Washington and Clackamas Counties. The State Highway Trust Fund consists of a gas tax, vehicle registration fees, and weighted mile taxes for heavy vehicles.

The City uses 1% of State Gas Tax funds for bicycle and pedestrian projects.

Highlights of FY 2021/2022

- Swept City streets monthly to provide safe vehicle and bike passage. Some heavily-traveled roadways required additional sweeps to keep bike lanes safe from debris.
- Visually inspected and rated 33% of the road system with the Street Saver asset management program to identify future maintenance needs within our road system.
- Responded to snow and ice events by applying de-icer, plowing, and sanding roadways as needed.
- Converted aging High Pressure Sodium (HPS) street lights and failing laminated wood poles to Light Emitting Diode (LED) lights on fiberglass poles east of I-5 in the neighborhoods around Atfalati Park to reduce streetlight energy usage, improve aesthetics, and address safety concerns related to failing poles.

Goals for FY 2022/2023

- 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.
- Complete pedestrian and Americans with Disabilities Act (ADA) improvements, including ramps and sidewalk repairs, to continue to build an accessible transportation system that meets the needs of our entire community.
- Continue work with Portland General Electric (PGE) to convert High Pressure Sodium (HPS) streetlights to high efficiency Light Emitting Diode (LED) fixtures and replace end-of-life wood poles.
- Stay informed on winter weather conditions to promptly address road hazards and improve safety; build on our existing public-facing communication products and leverage the Communications Team’s communications toolkit to keep the public informed during winter weather events.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|--|--------------------|--------------------|---------------------|---------------------|
| HPS Lights Converted to LED | 360 | 384 | 1,379 | 446 |
| Laminated Wood Street Light Poles Replaced | N/A | 25 | 0 | 296 |



Plowing Streets

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Salaries and Wages-Full Time | \$ 311,417 | \$ 373,396 | \$ 403,275 | \$ 410,970 | \$ 410,970 | \$ 413,915 |
| Salaries and Wages-Temporary | - | 4,446 | - | - | - | - |
| Salaries and Wages-Overtime | 7,640 | 9,876 | 6,000 | 6,000 | 6,000 | 6,000 |
| Salaries and Wages-On-Call | 1,631 | - | 2,570 | 3,735 | 3,735 | 3,760 |
| Benefits-Employee Benefits | 689 | 2,323 | 2,555 | 2,870 | 2,870 | 2,885 |
| Benefits-FICA | 23,728 | 28,966 | 30,725 | 31,345 | 31,345 | 31,570 |
| Benefits-WC Insurance & Tax | 12,251 | 19,268 | 7,710 | 8,970 | 8,970 | 9,030 |
| Benefits-Pension | 146,975 | 109,140 | 120,085 | 122,980 | 122,980 | 123,850 |
| Benefits-Insurance | 81,684 | 88,349 | 94,175 | 100,875 | 100,875 | 100,885 |
| Benefits-TriMet Excise Tax | - | - | - | 3,365 | 3,365 | 3,385 |
| Benefits-Vacation Buy Back | - | 618 | - | - | - | - |
| Benefits-Comp Time Buy Back | - | 739 | - | - | - | - |
| Benefits-WC Contra | (14,622) | (14,013) | - | - | - | - |
| PERSONAL SERVICES | 571,393 | 623,108 | 667,095 | 691,110 | 691,110 | 695,280 |
| Office Supplies | - | 62 | - | - | - | - |
| Printing & Postage | 417 | 1,946 | 1,400 | 1,400 | 1,400 | 1,400 |
| Street Landscape Material | 1,238 | 1,446 | 1,880 | 1,990 | 1,990 | 1,990 |
| Uniforms & Safety Equipment | 2,410 | 1,780 | 3,400 | 3,900 | 3,900 | 3,900 |
| Cell Phones | 1,511 | 1,912 | 1,160 | 1,645 | 1,645 | 1,645 |
| Network/Online | 999 | 999 | 1,960 | 1,960 | 1,960 | 1,960 |
| Small Tools | 1,180 | 2,395 | 2,845 | 3,345 | 3,345 | 3,345 |
| Office Equipment & Furniture | - | - | 500 | 500 | 500 | 500 |
| Computer Equip & Software | 3,000 | 4,416 | 1,500 | 2,000 | 2,000 | 2,000 |
| Personal Computer/Laptop | - | - | 420 | 420 | 420 | 420 |
| Consultants | 5,220 | 2,112 | 50,000 | 50,000 | 50,000 | 50,000 |
| Utilities - Signals | 28,286 | 28,329 | 30,000 | 32,400 | 32,400 | 32,400 |
| Street Lights | 374,019 | 306,434 | 478,000 | 492,340 | 492,340 | 492,340 |
| Conferences & Meetings | 12 | 129 | 6,725 | 7,025 | 7,025 | 7,025 |
| Membership Dues | 50 | 1,160 | 2,080 | 2,230 | 2,230 | 2,230 |
| Staff Training | 5,191 | 11,419 | 5,000 | 5,000 | 5,000 | 5,000 |
| Publication, Rpt, Ref Matl | 403 | 169 | - | - | - | - |
| Staff/Dept Recognition | - | 14 | - | - | - | - |
| Administrative Expense | 82 | 21 | 650 | 650 | 650 | 650 |
| Advertising - Recruitment | - | 154 | - | - | - | - |
| Grounds & Landscaping | 15,285 | 12,097 | 7,000 | 15,000 | 15,000 | 15,000 |
| Contr R&M - Road Strip | 66,954 | 56,883 | 77,000 | 77,000 | 77,000 | 77,000 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Street Sweeping | 168,463 | 174,873 | 163,900 | 180,290 | 180,290 | 180,290 |
| Emergency Road Clean-up | 442 | 7,632 | 11,850 | 11,850 | 11,850 | 11,850 |
| Signal Maintenance | 60,769 | 63,868 | 72,340 | 75,310 | 75,310 | 75,310 |
| Inventory Supplies | 7,935 | 8,867 | - | - | - | - |
| R&M - Guardrails, signs | 8,491 | 21,746 | 23,200 | 23,200 | 23,200 | 23,200 |
| R&M - Streets | 7,489 | 24,748 | 53,640 | 53,640 | 53,640 | 53,640 |
| Vehicle Replacement Expense | 72,410 | 72,410 | 67,135 | 106,280 | 106,280 | 106,280 |
| R&M - Equipment | 31,590 | 221 | 1,050 | 1,050 | 1,050 | 1,050 |
| MATERIAL & SERVICES | 863,846 | 808,242 | 1,064,635 | 1,150,425 | 1,150,425 | 1,150,425 |
| Equipment & Furnishings | 19,423 | 19,854 | - | - | - | - |
| Projects Professional Svc | 19,737 | 156,251 | - | - | - | - |
| Projects Construction | 181,070 | - | - | - | - | - |
| Fund Projects | - | 7,916 | 951,500 | 506,000 | 506,000 | 506,000 |
| CAPITAL OUTLAY | 220,230 | 184,021 | 951,500 | 506,000 | 506,000 | 506,000 |
| Transfers Out - General Fund | 720,630 | 746,240 | 778,310 | 728,320 | 728,320 | 728,320 |
| Transfers Out - Road Utility | 374,734 | 460,000 | 460,000 | 499,990 | 499,990 | 499,990 |
| Transfers Out -Enterprise Bond | 19,440 | 99,440 | 77,810 | 77,810 | 77,810 | 77,810 |
| TRANSFERS OUT | 1,114,804 | 1,305,680 | 1,316,120 | 1,306,120 | 1,306,120 | 1,306,120 |
| Contingency | - | - | 600,830 | 548,050 | 548,050 | 548,675 |
| CONTINGENCY | - | - | 600,830 | 548,050 | 548,050 | 548,675 |
| Future Years Projects | 2,869,367 | 2,864,861 | 2,151,520 | 1,703,200 | 1,703,200 | 1,698,405 |
| Footpath/Biketrail Reserve | - | - | 21,300 | 21,465 | 21,465 | 21,465 |
| RESERVES & UNAPPROPRIATED | 2,869,367 | 2,864,861 | 2,172,820 | 1,724,665 | 1,724,665 | 1,719,870 |
| ROAD OPERATING | \$ 5,639,640 | \$ 5,785,912 | \$ 6,773,000 | \$ 5,926,370 | \$ 5,926,370 | \$ 5,926,370 |
| Full-time Equivalents | 4.00 | 4.60 | 4.66 | 4.66 | 4.66 | 4.66 |

Transportation Development Tax

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.

Highlights of FY 2021/2022

- Collected transportation development tax dollars to pay for future transportation expansion projects.
- Contributed to the initial construction of the Garden Corner Curves project.
- Completed design of the Tualatin-Sherwood Road utility relocation project in coordination with the Washington County widening project.

Goals for FY 2022/2023

- Begin construction of the Tualatin-Sherwood Road utility relocation project.
- Contribute to design and construction of additional improvements along Boones Ferry Road between Tualatin-Sherwood Road and Norwood Road.



Garden Corner Curves Grand Opening

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Fund Projects | \$ - | \$ 441,632 | \$ 816,640 | \$ 1,750,000 | \$ 1,750,000 | \$ 1,750,000 |
| CAPITAL OUTLAY | - | 441,632 | 816,640 | 1,750,000 | 1,750,000 | 1,750,000 |
| Transfers Out - General Fund | 29,730 | 12,110 | 35,600 | 84,720 | 84,720 | 84,720 |
| Transfers Out - Building | 18,750 | 19,690 | 18,750 | 26,250 | 26,250 | 26,250 |
| TRANSFERS OUT | 48,480 | 31,800 | 54,350 | 110,970 | 110,970 | 110,970 |
| Contingency | - | - | 11,923,100 | 11,225,825 | 11,225,825 | 11,225,825 |
| CONTINGENCY | - | - | 11,923,100 | 11,225,825 | 11,225,825 | 11,225,825 |
| Future Years Projects | 11,271,889 | 11,618,607 | - | - | - | - |
| RESERVES & UNAPPROPRIATED | 11,271,889 | 11,618,607 | - | - | - | - |
| TRANSPORTATION DEVELOPMENT TAX | \$ 11,320,369 | \$ 12,092,039 | \$ 12,794,090 | \$ 13,086,795 | \$ 13,086,795 | \$ 13,086,795 |

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.

Highlights of FY 2021/2022

- Constructed the Garden Corner Curves project on 105th Ave, Blake St, and 108th Ave.
- Constructed a new traffic signal, turn lanes, and sidewalks at the Martinazzi/Sagert Intersection.
- Improved sidewalks and a crosswalk along Tualatin Road from Sweek Drive to Community Park.
- Completed Neighborhood Traffic Safety projects – community-requested pedestrian crossing and safety improvements on Boones Ferry Road at Arapaho and north of the Commons, along Hazelbrook Road at Jurgens Park, Sagert St at 72nd Ave, Nyberg Lane at 57th Ave, and Wilke Rd at 50th Ave.
- Completed crosswalk and traffic control improvements on Sagert St at 93rd Ave and 95th Ave near Tualatin Elementary School.
- Designed projects for FY 22-23 construction on Boones Ferry Road (From Tualatin-Sherwood Rd to Norwood Rd), 95th Ave and Avery St near Tualatin Elementary, 65th Ave near the hospital, Martinazzi at Mohawk and near Fred Meyer, Avery St east of Tualatin-Sherwood, Sagert St on the bridge over I-5, and on 67th and 68th Aves in the Stoneridge area.
- Continued design and permitting of the Highway 99 near Pony Ridge neighborhood, and Tualatin-Sherwood Road between Martinazzi Avenue and the I-5 projects.
- Engaged the community with innovative tools to hear from all people in Tualatin about transportation.
- Provided quarterly updates to City Council and maintained the bond program website www.tualatinmovingforward.com.

Goals for FY 2022/2023

- Deliver transportation projects from a defined universe of projects to address congestion relief, neighborhood safety and safe access to schools and parks.
- Deliver projects with a focus on equity throughout the City.
- Stay on track to complete projects within the 5-year window.

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Consultants | \$ 700 | \$ 700 | \$ 5,000 | \$ 700 | \$ 700 | \$ 700 |
| Bank Fees | 1,919 | 2,760 | 5,000 | 5,000 | 5,000 | 5,000 |
| MATERIAL & SERVICES | 2,619 | 3,460 | 10,000 | 5,700 | 5,700 | 5,700 |
| Projects Administration | 861 | - | - | - | - | - |
| Projects Professional Svc | 1,865,208 | 2,090,526 | 406,000 | 406,000 | 406,000 | 406,000 |
| Projects Construction | 471,495 | 1,731,636 | - | - | - | - |
| Fund Projects | 1 | 17 | 4,981,520 | 7,280,000 | 7,280,000 | 7,280,000 |
| CAPITAL OUTLAY | 2,337,565 | 3,822,179 | 5,387,520 | 7,686,000 | 7,686,000 | 7,686,000 |
| Transfers Out - General Fund | 115,050 | 86,030 | 214,420 | 253,830 | 253,830 | 253,830 |
| Transfers Out - Road Operating | - | - | 107,700 | - | - | - |
| Transfers Out -Water Operating | - | - | 24,230 | - | - | - |
| Transfers Out - Sewer | - | - | 12,110 | - | - | - |
| TRANSFERS OUT | 115,050 | 86,030 | 358,460 | 253,830 | 253,830 | 253,830 |
| Contingency | - | - | 809,410 | 121,860 | 121,860 | 121,860 |
| CONTINGENCY | - | - | 809,410 | 121,860 | 121,860 | 121,860 |
| Future Years Projects | 20,040,748 | 16,395,761 | 9,144,820 | - | - | - |
| RESERVES & UNAPPROPRIATED | 20,040,748 | 16,395,761 | 9,144,820 | - | - | - |
| TRANSPORTATION PROJECT FUND | \$ 22,495,982 | \$ 20,307,430 | \$ 15,710,210 | \$ 8,067,390 | \$ 8,067,390 | \$ 8,067,390 |

Core Area Parking District Fund

The Core Area Parking District (CAPD) fund administers the downtown public parking district of the city. Taxes are received from businesses located within the district, a portion of which are transferred to the General Fund for maintenance and operations. There are five public parking lots (White, Yellow, Red, Blue, and Green) with a total of 363 parking spaces. In addition, there are 71 on-street parking spaces on Nyberg Street, Seneca Street, and 84th Avenue, along with 107 spaces associated with the Library and Civic area parking.

Highlights of FY 2021/2022

- Determined the needs of the Core Area Parking and collected annual taxes to sufficiently operate the District.
- Completed annual ADA inspections of parking lot sidewalks.
- Reviewed and updated the ADA funding plan.
- Maintained Core Area Parking lots and monitored parking usage.
- Toured the proposed City of Tualatin Veteran's Memorial Park at the Lake of the Commons and met with consultants to provide input.

Goals for FY 2022/2023

- Determine the needs of the Core Area Parking District and collect annual taxes to sufficiently operate the District.
- Complete ADA annual inspections.
- Administer bi-annual parking lot surveys in May and September.
- Maintain Core Area Parking lots and monitor parking usage.
- Update municipal code regarding Core Area Parking Board operations and structure.



Core Area Parking Lot

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Printing & Postage | \$ - | \$ - | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| Botanical & Chem Supplies | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| Consultants | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| Utilities - Parking Lots | 12,332 | 10,726 | 10,000 | 13,000 | 13,000 | 13,000 |
| Administrative Expense | 178 | - | 300 | 300 | 300 | 300 |
| Guardrails & Signs | 341 | - | 400 | 400 | 400 | 400 |
| Street/Parking Lot Lights | - | - | 500 | 500 | 500 | 500 |
| Grounds & Landscaping | 2,655 | 2,655 | 4,000 | 4,000 | 4,000 | 4,000 |
| Parking Lot Striping | 2,027 | 3,247 | 4,200 | 4,200 | 4,200 | 4,200 |
| Parking Lot Sweeping | 2,040 | 1,870 | 2,400 | 2,400 | 2,400 | 2,400 |
| R&M - Parking Lots | - | - | 2,500 | 2,500 | 2,500 | 2,500 |
| MATERIAL & SERVICES | 19,573 | 18,498 | 26,400 | 29,400 | 29,400 | 29,400 |
| Fund Projects | - | - | - | 40,000 | 40,000 | 40,000 |
| CAPITAL OUTLAY | - | - | - | 40,000 | 40,000 | 40,000 |
| Transfers Out - General Fund | 33,700 | 33,960 | 27,190 | 34,920 | 34,920 | 34,920 |
| TRANSFERS OUT | 33,700 | 33,960 | 27,190 | 34,920 | 34,920 | 34,920 |
| Contingency | - | - | 8,035 | 14,625 | 14,625 | 14,625 |
| CONTINGENCY | - | - | 8,035 | 14,625 | 14,625 | 14,625 |
| General Account Reserve | 187,311 | 203,207 | 170,175 | 158,655 | 158,655 | 158,655 |
| Future Years Projects | - | - | 45,500 | 45,500 | 45,500 | 45,500 |
| RESERVES & UNAPPROPRIATED | 187,311 | 203,207 | 215,675 | 204,155 | 204,155 | 204,155 |
| CORE AREA PARKING DISTRICT FUND | \$ 240,584 | \$ 255,665 | \$ 277,300 | \$ 323,100 | \$ 323,100 | \$ 323,100 |

Tualatin City Services Building Fund

The Tualatin City Services Building fund was created to track the expenditures related to the construction of the Tualatin Service Center to house the City’s Development Services functions, as well as the City’s utility functions.

Highlights of FY 2021/2022

- Completed construction of Tualatin City Services Building.

Goals for FY 2022/2023

- Identify any final expenditures and close out project.



| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Projects Professional Svc | \$ 874,422 | \$ 574,595 | \$ - | \$ - | \$ - | \$ - |
| Projects Construction | 591,288 | 5,910,990 | - | - | - | - |
| Fund Projects | - | - | 200,000 | 660,000 | 660,000 | 660,000 |
| CAPITAL OUTLAY | 1,465,710 | 6,485,585 | 200,000 | 660,000 | 660,000 | 660,000 |
| Issuance Costs | - | 42,800 | - | - | - | - |
| DEBT SERVICE | - | 42,800 | - | - | - | - |
| Future Years Projects | 2,587,896 | 709,560 | - | - | - | - |
| RESERVES & UNAPPROPRIATED | 2,587,896 | 709,560 | - | - | - | - |
| TUALATIN CITY SERVICES BUILDING FUND | \$ 4,053,606 | \$ 7,237,945 | \$ 200,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 |

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 FY2022-2023 is \$0.56 per \$1,000 of assessed value. There are three outstanding general obligation bonds. The 2005 Parks Improvement Bonds financed improvements at Community Park, Ibach Park, Jurgens Park, pathways at the Tualatin River Greenway, improvements at Sweek Pond Natural Area, running trails, and an artificial surface sports field at Tualatin High School. The 2006 Library

Bond funded improvements to the Tualatin Public Library. The 2018 Transportation Fund 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 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.



Ibach Tennis Courts Resurfacing

Summary of Requirements

Debt Service

| Requirements by Object | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Materials & Services | \$ 495 | \$ 495 | \$ 495 | \$ 495 | \$ 495 | \$ 495 |
| Debt Service | 3,426,988 | 3,874,589 | 3,975,175 | 4,074,070 | 4,074,070 | 4,074,070 |
| Reserves & Unappropriated | 682,341 | 696,726 | 597,580 | 477,020 | 477,020 | 477,020 |
| Total Requirements | \$ 4,109,824 | \$ 4,571,810 | \$ 4,573,250 | \$ 4,551,585 | \$ 4,551,585 | \$ 4,551,585 |

General Obligation Bond Fund

The General Obligation Bond Fund accounts for principal and interest payments for bonds that are backed by the City's full faith and credit. General Obligation Bonds carry with them the ability to levy taxes for bond payments. There is one outstanding general obligation bond. The 2018 Transportation Bond is financing the Tualatin Moving Forward program to support high priority transportation projects in three most pressing transportation areas: congestion relief, neighborhood safety and safe access to schools.

Additionally, the 2018 series bonds refunded the outstanding debt related to the 2005 Parks Improvement and the 2006 Library Improvement Bonds. These issuances financed improvements at Community Park, Ibach Park, Jurgens Park, pathways at the Tualatin River Greenway, improvements at Sweek Pond Natural Area, running trails, an artificial surface sports field at Tualatin High School and library improvements.

Debt Service**General Obligation Bond Fund**

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Principal - 18 Transportation Bonds | \$ 1,695,000 | \$ 1,855,000 | \$ 2,050,000 | \$ 2,245,000 | \$ 2,245,000 | \$ 2,245,000 |
| Interest - 18 Transportation Bonds | 1,094,550 | 1,026,750 | 934,000 | 835,500 | 835,500 | 835,500 |
| DEBT SERVICE | 2,789,550 | 2,881,750 | 2,984,000 | 3,080,500 | 3,080,500 | 3,080,500 |
| General Account Reserve | 163,746 | 142,092 | 75,000 | 75,000 | 75,000 | 75,000 |
| RESERVES & UNAPPROPRIATED | 163,746 | 142,092 | 75,000 | 75,000 | 75,000 | 75,000 |
| GENERAL OBLIGATION BOND FUND | \$ 2,953,296 | \$ 3,023,842 | \$ 3,059,000 | \$ 3,155,500 | \$ 3,155,500 | \$ 3,155,500 |

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.

The fund receives a yearly transfer from the Water Operating Fund to pay for the principal and interest due in the current year. This is the only revenue bond outstanding for the City.

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

Beginning in FY 2016/17, the debt service for the Full Faith and Credit financing for the Operations Center Warehouse is also included in this fund. The debt service was previously recorded in the Operations Fund and is paid for through the transfer from the Utility Funds.

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

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Bond Registration & Exp | \$ 495 | \$ 495 | \$ 495 | \$ 495 | \$ 495 | \$ 495 |
| MATERIAL & SERVICES | 495 | 495 | 495 | 495 | 495 | 495 |
| Principal - 05 Water Bonds | 395,000 | 415,000 | 430,000 | 450,000 | 450,000 | 450,000 |
| Principal Warehouse | 112,121 | 115,516 | 119,375 | 123,030 | 123,030 | 123,030 |
| Principal - Tualatin City Services Building | - | 276,772 | 274,650 | 279,540 | 279,540 | 279,540 |
| Interest - 05 Water Bonds | 113,050 | 96,850 | 79,950 | 62,350 | 62,350 | 62,350 |
| Interest - Warehouse Finance | 17,268 | 13,872 | 10,245 | 6,585 | 6,585 | 6,585 |
| Interest - Tualatin City Services Building | - | 74,829 | 76,955 | 72,065 | 72,065 | 72,065 |
| DEBT SERVICE | 637,439 | 992,839 | 991,175 | 993,570 | 993,570 | 993,570 |
| Bond Indenture Reserve | 518,595 | 554,634 | 522,580 | 402,020 | 402,020 | 402,020 |
| RESERVES & UNAPPROPRIATED | 518,595 | 554,634 | 522,580 | 402,020 | 402,020 | 402,020 |
| ENTERPRISE BOND FUND | \$ 1,156,529 | \$ 1,547,968 | \$ 1,514,250 | \$ 1,396,085 | \$ 1,396,085 | \$ 1,396,085 |

| Fiscal Year | General Obligation Bonds | | | Revenue Supported Bonds | | | Full Faith and Credit Loan | | |
|-------------|--------------------------|------------------|-------------------|-------------------------|----------------|------------------|----------------------------|----------------|------------------|
| | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total |
| 2023 | 2,245,000 | 835,500 | 3,080,500 | 450,000 | 62,350 | 512,350 | 402,565 | 78,649 | 481,214 |
| 2024 | 2,440,000 | 723,250 | 3,163,250 | 465,000 | 44,050 | 509,050 | 409,914 | 69,850 | 479,764 |
| 2025 | 2,645,000 | 602,250 | 3,247,250 | 490,000 | 24,950 | 514,950 | 289,577 | 62,025 | 351,602 |
| 2026 | 2,885,000 | 470,000 | 3,355,000 | 505,000 | 7,575 | 512,575 | 294,731 | 56,870 | 351,601 |
| 2027 | 3,125,000 | 325,750 | 3,450,750 | - | - | - | 299,977 | 51,624 | 351,601 |
| 2028 | 3,390,000 | 169,500 | 3,559,500 | - | - | - | 305,317 | 46,284 | 351,601 |
| 2029 | - | - | - | - | - | - | 310,752 | 40,850 | 351,602 |
| 2030 | - | - | - | - | - | - | 316,283 | 35,318 | 351,601 |
| 2031 | - | - | - | - | - | - | 321,913 | 29,689 | 351,602 |
| 2032 | - | - | - | - | - | - | 327,643 | 23,958 | 351,601 |
| 2033 | - | - | - | - | - | - | 333,475 | 18,126 | 351,601 |
| 2034 | - | - | - | - | - | - | 339,411 | 12,191 | 351,602 |
| 2035 | - | - | - | - | - | - | 345,452 | 6,149 | 351,601 |
| 2036 | - | - | - | - | - | - | - | - | - |
| | <u>16,730,000</u> | <u>3,126,250</u> | <u>19,856,250</u> | <u>1,910,000</u> | <u>138,925</u> | <u>2,048,925</u> | <u>4,297,010</u> | <u>531,583</u> | <u>4,828,593</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 | |
| 2021 | \$ 18,780,000 | \$ (143,184) | \$ 18,636,816 | 0.24% | 668 | |
| 2020 | 20,635,000 | (164,838) | 20,470,162 | 0.29% | 753 | |
| 2019 | 22,330,000 | (124,465) | 22,205,535 | 0.33% | 818 | |
| 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 | |
| 2013 | 8,005,000 | (88,093) | 7,916,907 | 0.19% | 299 | |
| 2012 | 8,630,000 | (80,897) | 8,549,103 | 0.21% | 327 | |

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

| Jurisdiction | General Obligation Debt Outstanding | Percent Applicable Inside City of Tualatin | Amount Applicable Inside City of Tualatin |
|---|--|---|--|
| City of Tualatin | \$ 18,636,816 | 100.0000% | \$ 18,636,816 |
| Clackamas County | 125,400,000 | 1.2725% * | 1,595,715 |
| Clackamas County District 3J (West Linn/Wilsonville) | 348,463,289 | 1.0480% | 3,651,895 |
| Clackamas County School District 7J (Lake Oswego) | 255,972,910 | 1.7416% | 4,458,024 |
| Clackamas County ESD | 23,805,136 | 0.4661% | 110,956 |
| Clackamas Community College | 84,925,428 | 1.4957% | 1,270,230 |
| Clackamas Soil & Water Conservation | 6,144,000 | 1.2725% | 78,182 |
| Metro | 920,585,000 | 2.3621% | 21,745,138 |
| Portland Community College | 545,535,000 | 2.6253% | 14,321,930 |
| Washington County | 196,818,344 | 6.3639% | 12,525,323 |
| Rivergrove Water District 14J | 469,858 | 0.1113% | 523 |
| Tualatin Valley Fire and Rescue District | 17,325,000 | 7.8065% | 1,352,476 |
| Washington County School District 23J (Tigard-Tualatin) | 322,883,542 | 34.2483% | 110,582,124 |
| Washington County School District 88J (Sherwood) | 312,546,518 | 16.0183% | 50,064,639 |
| Subtotal overlapping debt | | | 221,757,155 |
| Direct and overlapping debt | | | <u>\$ 240,393,971</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

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 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. **Due to the COVID-19 pandemic and staff turnover, the annual update of the CIP was not conducted.** The City is in the process of implementing the Capital module of its budget preparation software and it will be used in the CIP process, beginning in Summer/Fall 2022.

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.

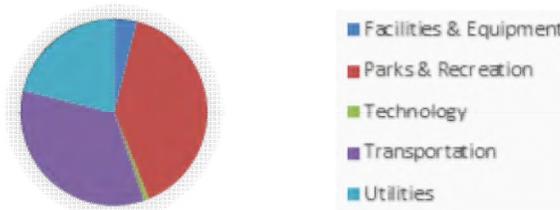
The overall goal of the CIP Review Team is to develop CIP recommendations that:

- 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.

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 unfunded projects to highlight the City’s needs beyond available funding. Cost estimates are developed for each project based on preliminary project descriptions. Estimates are in current dollars; future year projections have been adjusted for inflation using an annual inflation estimate of 3.25% compounded annually for year of construction.

| Fund Title | Project Name | FY22/23 |
|---|--|---------------------|
| General Fund: Engineering | Vehicle Replacement | \$ 46,000 |
| General Fund: Police | Vehicle Replacement | \$ 214,000 |
| General Fund: Parks and Recreation | Stoneridge Park Renovation Design, Phase 2 | \$ 158,000 |
| General Fund: Parks and Recreation | Veterans Plaza Renovation Design, Phase 2 | \$ 154,250 |
| General Fund: Maintenance Services | HVAC Replacement - Police | \$ 44,000 |
| General Fund: Maintenance Services | Carpet Replacement - Library | \$ 95,000 |
| General Fund: Parks Maintenance | Parks Restrooms Renovation | \$ 76,000 |
| General Fund: Parks Maintenance | Leaf Vacuum | \$ 19,000 |
| Total General Fund | | \$ 806,250 |
| Core Area Parking | Blue Lot - Design costs for ADA improvements | \$ 40,000 |
| Total Core Area Parking Fund | | \$ 40,000 |
| Parks Utility Fee | Prepare future projects | \$ 75,000 |
| Parks Utility Fee | Tualatin Commons Equipment Replacement | \$ 75,000 |
| Parks Utility Fee | TCP BBQ Renovation | \$ 35,000 |
| Parks Utility Fee | Little Woodrose Access & Safety Improvements | \$ 125,000 |
| Parks Utility Fee | Park System Signs Project | \$ 75,000 |
| Parks Utility Fee | School Fields Renovations | \$ 92,000 |
| Parks Utility Fee | High School Stadium Field Lights | \$ 250,000 |
| Parks Utility Fee | Ki-a-Kuts Bridge | \$ 35,000 |
| Parks Utility Fee | Victoria Woods Stair Renovation | \$ 75,000 |
| Parks Utility Fee | Restroom Renovation Project | \$ 55,000 |
| Parks Utility Fee | Brown's Ferry Boardwalk Renovation | \$ 100,000 |
| Total Parks Utility Fee Fund | | \$ 992,000 |
| Park Development | Basalt Creek Park Land Acquisition | \$ 2,300,000 |
| Park Development | Park Development Professional Services | \$ 50,000 |
| Park Development | Tualatin River Greenway Trail Extension | \$ 150,850 |
| Total Park Development Fund | | \$ 2,500,850 |
| American Rescue Plan Act | Affordable Housing Waterline Project | \$ 1,000,000 |
| American Rescue Plan Act | ARPA Eligible Capital Projects | \$ 2,000,000 |
| Total American Rescue Plan Act Fund | | \$ 3,000,000 |
| Tualatin City Services Building | Tualatin City Services Complex Projects | \$ 660,000 |
| Total Tualatin City Services Building Fund | | \$ 660,000 |
| Water Operating | Valve Turning Machine | \$ 70,000 |
| Water Operating | B Level Reservoir | \$ 500,000 |
| Water Operating | C-Level Pump Station | \$ 200,000 |
| Water Operating | C-Level Pump Station Generator | \$ 100,000 |
| Water Operating | SCADA System Improvements | \$ 1,000,000 |
| Water Operating | B Level Transmission Upsizing | \$ 3,600,000 |
| Total Water Operating Fund | | \$ 5,470,000 |
| Sewer Operating | Martinazzi Avenue Sewer Projects | \$ 230,000 |
| Sewer Operating | 103rd Ave Sewer | \$ 150,000 |
| Sewer Operating | 65th Avenue/Nyberg Lane Trunk Line | \$ 800,000 |
| Total Sewer Operating Fund | | \$ 1,180,000 |

| Fund Title | Project Name | FY22/23 |
|--|--|---------------------|
| Stormwater Operating | Storm Pipe Replacement | \$ 200,000 |
| Stormwater Operating | Sweek Dr./Emery Zidelle Pond B | \$ 235,000 |
| Stormwater Operating | Hedges Creek Stream Repair | \$ 160,000 |
| Stormwater Operating | Siuslaw Stormwater Quality Retrofit | \$ 500,000 |
| Stormwater Operating | Makah Court to Saum Creek Storm Repair | \$ 150,000 |
| Total Stormwater Operating Fund | | \$ 1,245,000 |
| Stormwater Development | Stormwater Master Plan - Basalt Creek and SW Concept Area | \$ 160,000 |
| Total Stormwater Development Fund | | \$ 160,000 |
| Vehicle Replacement | Utility Fund Vehicle Replacements | \$ 155,000 |
| Total Vehicle Replacement Fund | | \$ 155,000 |
| Road Operating | Transportation Systems Plan | \$ 426,000 |
| Road Operating | Ped-friendly/Traffic Calming/Neighborhood Solutions | \$ 80,000 |
| Total Road Operating Fund | | \$ 506,000 |
| Transportation Development Tax | Tualatin-Sherwood Rd Utility Relocation (Coordinated with Washington County) | \$ 500,000 |
| Transportation Development Tax | Boones Ferry Sidewalk Infill | \$ 1,000,000 |
| Transportation Development Tax | Transportation System Plan Update | \$ 250,000 |
| Total Transportation Development Tax Fund | | \$ 1,750,000 |
| Transportation Project | Projects Professional Services - Not Project Specific | \$ 406,000 |
| Transportation Project | Neighborhood Traffic Safety Program (2022) | \$ 500,000 |
| Transportation Project | Boones Ferry Corridor | \$ 3,000,000 |
| Transportation Project | 95th & Avery | \$ 550,000 |
| Transportation Project | Stormwater mitigation for projects | \$ 400,000 |
| Transportation Project | 65th & Legacy Meridian Hospital Crossing | \$ 130,000 |
| Transportation Project | Hazelbrook Area Project | \$ 600,000 |
| Transportation Project | Highway 99: Pony Ridge to 124th Sidewalks | \$ 600,000 |
| Transportation Project | Tualatin-Sherwood Road: Martinazzi Avenue to I-5 | \$ 1,500,000 |
| Total Transportation Project Fund | | \$ 7,686,000 |



City of Tualatin

**Adopted
2022/2023 Budget**

Tualatin Development Commission (TDC)

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



| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Property Taxes | \$ - | \$ - | \$ - | \$ 62,015 | \$ 62,015 | \$ 62,015 |
| Intergovernmental | 252,000 | - | - | - | - | - |
| Investment Earnings | 83,070 | 37,453 | 13,000 | 13,915 | 13,915 | 13,915 |
| Other Revenue | 2,000 | - | - | - | - | - |
| Transfers In | 376,000 | - | 381,810 | - | - | - |
| Total Current Resources | \$ 713,070 | \$ 37,453 | \$ 394,810 | \$ 75,930 | \$ 75,930 | \$ 75,930 |
| Beginning Fund Balance | 3,869,365 | 3,800,224 | 3,688,010 | 3,688,910 | 3,688,910 | 3,688,910 |
| Total Resources | \$ 4,582,435 | \$ 3,837,677 | \$ 4,082,820 | \$ 3,764,840 | \$ 3,764,840 | \$ 3,764,840 |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Materials & Services | \$ 338,101 | \$ 74,290 | \$ 436,600 | \$ 438,400 | \$ 438,400 | \$ 438,400 |
| Capital Outlay | - | - | 3,010,000 | 3,010,000 | 3,010,000 | 3,010,000 |
| Transfers Out | 444,110 | 78,600 | 569,340 | 223,880 | 223,880 | 223,880 |
| Contingency | - | - | 66,880 | 30,230 | 30,230 | 30,230 |
| Reserves & Unappropriated | 3,800,224 | 3,684,787 | - | 62,330 | 62,330 | 62,330 |
| Total Requirements | \$ 4,582,435 | \$ 3,837,677 | \$ 4,082,820 | \$ 3,764,840 | \$ 3,764,840 | \$ 3,764,840 |

| Resources by Source | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Intergovernmental | \$ 252,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment Earnings | 3,146 | 3,875 | 3,000 | 3,600 | 3,600 | 3,600 |
| Other Revenue | 2,000 | - | - | - | - | - |
| Transfers In | 376,000 | - | 381,810 | - | - | - |
| Total Current Resources | \$ 633,146 | \$ 3,875 | \$ 384,810 | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| Beginning Fund Balance | 81,356 | 376,402 | 306,200 | 688,910 | 688,910 | 688,910 |
| Total Resources | \$ 714,502 | \$ 380,277 | \$ 691,010 | \$ 692,510 | \$ 692,510 | \$ 692,510 |

| Requirements by Object | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Materials & Services | \$ 338,101 | \$ 74,290 | \$ 436,600 | \$ 438,400 | \$ 438,400 | \$ 438,400 |
| Transfers Out | - | - | 187,530 | 223,880 | 223,880 | 223,880 |
| Contingency | - | - | 66,880 | 30,230 | 30,230 | 30,230 |
| Reserves & Unappropriated | 376,402 | 305,987 | - | - | - | - |
| Total Requirements | \$ 714,503 | \$ 380,277 | \$ 691,010 | \$ 692,510 | \$ 692,510 | \$ 692,510 |

TDC Administration Fund

The Economic Development Division is the face of the City for the business community. Economic Development’s responsibility is to promote, develop, and assist with opportunities for sustainable and equitable business, industrial, and entrepreneurial development. The Division is guided by the Economic Strategic Plan which was developed by a cross-section of the local business community in 2014. Specifically, the plan prioritizes efforts to assist with business retention, expansion, and recruitment as well as improving the business climate to make Tualatin a competitive and attractive business location.

Highlights of FY 2021/2022

- Established the Southwest and Basalt Creek Development Area.
- Assisted with Greater Portland Inc's Economic Recovery Plan.

Goals for FY 2022/2023

- Establish the Core Opportunity and Reinvestment Area.
- Continue working with regional partners with economic recovery efforts.

| Performance Measures | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Adopted FY 22-23 |
|---|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Number of outreach efforts to businesses per year | 51 | 67 | 24 | 50 |
| Number of regional economic development events attended | 21 | 29 | 12 | 24 |
| Number of responses to requests for development for new economic development projects | 0 | 0 | 4 | 4 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 81,356 | \$ 376,402 | \$ 306,200 | \$ 688,910 | \$ 688,910 | \$ 688,910 |
| BEGINNING FUND BALANCE | 81,356 | 376,402 | 306,200 | 688,910 | 688,910 | 688,910 |
| Grants - Other Grant Revenue | 252,000 | - | - | - | - | - |
| INTERGOVERNMENTAL | 252,000 | - | - | - | - | - |
| Interest on Investments | 3,146 | 3,875 | 3,000 | 3,600 | 3,600 | 3,600 |
| INVESTMENT EARNINGS | 3,146 | 3,875 | 3,000 | 3,600 | 3,600 | 3,600 |
| Other Misc Income | 2,000 | - | - | - | - | - |
| MISCELLANEOUS | 2,000 | - | - | - | - | - |
| Transfer In - CURD Projects | 126,000 | - | - | - | - | - |
| Transfer In - Leveton Projects | 250,000 | - | 381,810 | - | - | - |
| TRANSFERS IN | 376,000 | - | 381,810 | - | - | - |
| TDC ADMINISTRATION FUND | \$ 714,502 | \$ 380,277 | \$ 691,010 | \$ 692,510 | \$ 692,510 | \$ 692,510 |

| Account Description | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|--------------------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|
| Printing & Postage | \$ - | \$ - | \$ 100 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Economic Stabilization Grants | 248,333 | - | - | - | - | - |
| Audit | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Consultants | 32,964 | 47,569 | 400,000 | 400,000 | 400,000 | 400,000 |
| Insurance | 4,398 | 1,303 | 1,500 | 1,500 | 1,500 | 1,500 |
| Conferences & Meetings | 8,486 | (65) | 5,000 | 5,000 | 5,000 | 5,000 |
| Membership Dues | 6,009 | 8,249 | 3,500 | 4,400 | 4,400 | 4,400 |
| Administrative Expense | 6,413 | 1,532 | 500 | 500 | 500 | 500 |
| Economic Development Expense | 21,498 | 5,393 | 13,000 | 13,000 | 13,000 | 13,000 |
| Advertising - Informational | - | 309 | 3,000 | 3,000 | 3,000 | 3,000 |
| MATERIAL & SERVICES | 338,101 | 74,290 | 436,600 | 438,400 | 438,400 | 438,400 |
| Transfers Out - General Fund | - | - | 187,530 | 223,880 | 223,880 | 223,880 |
| TRANSFERS OUT | - | - | 187,530 | 223,880 | 223,880 | 223,880 |
| Contingency | - | - | 66,880 | 30,230 | 30,230 | 30,230 |
| CONTINGENCY | - | - | 66,880 | 30,230 | 30,230 | 30,230 |
| Future Years Projects | 376,402 | 305,987 | - | - | - | - |
| RESERVES & UNAPPROPRIATED | 376,402 | 305,987 | - | - | - | - |
| TDC ADMINISTRATION FUND | \$ 714,503 | \$ 380,277 | \$ 691,010 | \$ 692,510 | \$ 692,510 | \$ 692,510 |

| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Resources by Source | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Investment Earnings | \$ 78,478 | \$ 33,578 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Beginning Fund Balance | 3,663,454 | 3,423,822 | 3,381,810 | 3,000,000 | 3,000,000 | 3,000,000 |
| Total Resources | \$ 3,741,932 | \$ 3,457,400 | \$ 3,391,810 | \$ 3,010,000 | \$ 3,010,000 | \$ 3,010,000 |

| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Requirements by Object | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Capital Outlay | \$ - | \$ - | \$ 3,010,000 | \$ 3,010,000 | \$ 3,010,000 | \$ 3,010,000 |
| Transfers Out | 318,110 | 78,600 | 381,810 | - | - | - |
| Reserves & Unappropriated | 3,423,822 | 3,378,800 | - | - | - | - |
| Total Requirements | \$ 3,741,932 | \$ 3,457,400 | \$ 3,391,810 | \$ 3,010,000 | \$ 3,010,000 | \$ 3,010,000 |

Leveton Projects Fund

This fund carries out projects in the Leveton Tax Increment District (LTID), which comprises 380 acres in the western industrial areas of Tualatin. The funds available are remaining resources from the LTID Bond Fund and are used for projects listed in the Leveton Tax Increment Plan.

Highlights of FY 2021/2022

- Completed Major Amendment and Boundary Expansion.

Goals for FY 2022/2023

- Begin Herman Road Extension Construction Project.
- Construct Rapid Cross Beacon at 108th and Tualatin Road.

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 3,663,454 | \$ 3,423,822 | \$ 3,381,810 | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 |
| BEGINNING FUND BALANCE | 3,663,454 | 3,423,822 | 3,381,810 | 3,000,000 | 3,000,000 | 3,000,000 |
| Interest on Investments | 78,478 | 33,578 | 10,000 | 10,000 | 10,000 | 10,000 |
| INVESTMENT EARNINGS | 78,478 | 33,578 | 10,000 | 10,000 | 10,000 | 10,000 |
| LEVETON PROJECTS FUND | \$ 3,741,932 | \$ 3,457,400 | \$ 3,391,810 | \$ 3,010,000 | \$ 3,010,000 | \$ 3,010,000 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Fund Projects | \$ - | \$ - | \$ 3,010,000 | \$ 3,010,000 | \$ 3,010,000 | \$ 3,010,000 |
| CAPITAL OUTLAY | - | - | 3,010,000 | 3,010,000 | 3,010,000 | 3,010,000 |
| Transfers Out - General Fund | 68,110 | 78,600 | - | - | - | - |
| Transfers Out - TDC Admin | 250,000 | - | 381,810 | - | - | - |
| TRANSFERS OUT | 318,110 | 78,600 | 381,810 | - | - | - |
| General Account Reserve | 3,423,822 | 3,378,800 | - | - | - | - |
| RESERVES & UNAPPROPRIATED | 3,423,822 | 3,378,800 | - | - | - | - |
| LEVETON PROJECTS FUND | \$ 3,741,932 | \$ 3,457,400 | \$ 3,391,810 | \$ 3,010,000 | \$ 3,010,000 | \$ 3,010,000 |

| | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|----------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Resources by Source | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ 62,015 | \$ 62,015 | \$ 62,015 |
| Investment Earnings | - | - | - | 315 | 315 | 315 |
| Total Resources | \$ - | \$ - | \$ - | \$ 62,330 | \$ 62,330 | \$ 62,330 |

| | Actual FY 19-20 | Actual FY 20-21 | Adopted FY 21-22 | Proposed FY 22-23 | Approved FY 22-23 | Adopted FY 22-23 |
|-------------------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| Requirements by Object | | | | | | |
| Reserves & Unappropriated | \$ - | \$ - | \$ - | \$ 62,330 | \$ 62,330 | \$ 62,330 |
| Total Requirements | \$ - | \$ - | \$ - | \$ 62,330 | \$ 62,330 | \$ 62,330 |

Southwest Urban Renewal District Bond Fund Department

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

Highlights of FY 2021/2022

- The Southwest and Basalt Creek Development Area was created in August 2021.

Goals for FY 2022/2023

- Set aside tax increment funds to be used for future expenditures.

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---|-------------|-------------|-------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Property Taxes - Current Year | \$ - | \$ - | \$ - | \$ 62,015 | \$ 62,015 | \$ 62,015 |
| INTERGOVERNMENTAL | - | - | - | 62,015 | 62,015 | 62,015 |
| Interest On Investments | - | - | - | 315 | 315 | 315 |
| INVESTMENT EARNINGS | - | - | - | 315 | 315 | 315 |
| SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND | \$ - | \$ - | \$ - | \$ 62,330 | \$ 62,330 | \$ 62,330 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---|-------------|-------------|-------------|------------------|------------------|------------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| General Account Reserve | \$ - | \$ - | \$ - | \$ 62,330 | \$ 62,330 | \$ 62,330 |
| RESERVES & UNAPPROPRIATED | - | - | - | 62,330 | 62,330 | 62,330 |
| SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND | \$ - | \$ - | \$ - | \$ 62,330 | \$ 62,330 | \$ 62,330 |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|-------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Beginning Fund Balance | \$ 124,555 | \$ - | \$ - | \$ - | \$ - | \$ - |
| BEGINNING FUND BALANCE | 124,555 | - | - | - | - | - |
| Interest on Investments | 1,445 | - | - | - | - | - |
| INVESTMENT EARNINGS | 1,445 | - | - | - | - | - |
| CURD PROJECTS FUND | \$ 126,000 | \$ - | \$ - | \$ - | \$ - | \$ - |

| Account Description | Actual | Actual | Adopted | Proposed | Approved | Adopted |
|---------------------------|-------------------|-------------|-------------|-------------|-------------|-------------|
| | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 22-23 |
| Transfers Out - TDC Admin | \$ 126,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT | 126,000 | - | - | - | - | - |
| CURD PROJECTS FUND | \$ 126,000 | \$ - | \$ - | \$ - | \$ - | \$ - |



City of Tualatin

**Adopted
2022/2023 Budget**

RESOLUTION NO. 5630-22

A RESOLUTION ADOPTING THE CITY OF TUALATIN'S BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2022, 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 \$139,439,565 (including \$23,177,765 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, 2022, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

| | | | |
|-----------------------------------|----|-----------|----------------------|
| City Council | \$ | 127,000 | |
| Administration | \$ | 1,688,710 | |
| Finance | \$ | 1,316,160 | |
| Municipal Court | \$ | 492,440 | |
| Legal | \$ | 483,510 | |
| Information Systems | \$ | 1,577,765 | |
| Community Development | \$ | 1,168,905 | |
| Engineering | \$ | 966,830 | |
| Police | \$ | 9,296,745 | |
| Parks and Recreation | \$ | 3,154,965 | |
| Library | \$ | 2,440,410 | |
| Maintenance Services | \$ | 2,440,365 | |
| Parks Maintenance | \$ | 1,771,695 | |
| Non-Departmental | \$ | 1,575,865 | |
| Contingency | \$ | 4,275,200 | |
| Total GENERAL FUND Appropriations | | | \$ 32,776,565 |
| Reserves | \$ | 827,050 | |
| Unappropriated | \$ | 7,904,745 | |
| Total GENERAL FUND | | | <u>\$ 41,508,360</u> |

BUILDING FUND

| | | | |
|------------------------------------|----|-----------|---------------------|
| Personal Services | \$ | 1,067,915 | |
| Material & Services | \$ | 89,250 | |
| Capital Outlay | \$ | - | |
| Transfers | \$ | 522,840 | |
| Contingency | \$ | 252,000 | |
| Total BUILDING FUND Appropriations | | | \$ 1,932,005 |
| Reserves | \$ | 119,930 | |
| Total BUILDING FUND | | | <u>\$ 2,051,935</u> |

WATER OPERATING FUND

| | | | |
|---|----|------------------|----------------------|
| Personal Services | \$ | 959,055 | |
| Material & Services | \$ | 3,978,900 | |
| Capital Outlay | \$ | 5,470,000 | |
| Transfers | \$ | 1,805,940 | |
| Contingency | \$ | <u>1,832,085</u> | |
| Total WATER OPERATING FUND Appropriations | | | \$ 14,045,980 |
| Reserves | \$ | <u>3,696,915</u> | |
| Total WATER OPERATING FUND | | | <u>\$ 17,742,895</u> |

SEWER OPERATING FUND

| | | | |
|---|----|------------------|----------------------|
| Personal Services | \$ | 542,860 | |
| Material & Services | \$ | 7,954,660 | |
| Capital Outlay | \$ | 1,480,000 | |
| Transfers | \$ | 1,241,225 | |
| Contingency | \$ | <u>1,637,345</u> | |
| Total SEWER OPERATING FUND Appropriations | | | \$ 12,856,090 |
| Reserves | \$ | <u>120,695</u> | |
| Total SEWER OPERATING FUND | | | <u>\$ 12,976,785</u> |

STORMWATER OPERATING FUND

| | | | |
|--------------------------------------|----|------------------|----------------------|
| Material & Services | \$ | 1,750,030 | |
| Capital Outlay | \$ | 1,245,000 | |
| Transfers | \$ | 1,044,260 | |
| Contingency | \$ | <u>605,895</u> | |
| Total STORMWATER FUND Appropriations | | | \$ 4,645,185 |
| Reserves | \$ | <u>5,919,520</u> | |
| Total STORMWATER OPERATING FUND | | | <u>\$ 10,564,705</u> |

ROAD UTILITY FEE FUND

| | | | |
|--|----|----------------|---------------------|
| Material & Services | \$ | 2,345,910 | |
| Transfers | \$ | 422,200 | |
| Contingency | \$ | <u>415,215</u> | |
| Total ROAD UTILITY FEE FUND Appropriations | | | \$ 3,183,325 |
| Reserves | \$ | <u>740,715</u> | |
| Total ROAD UTILITY FEE FUND | | | <u>\$ 3,924,040</u> |

ROAD OPERATING FUND

| | | | |
|--|----|-----------|---------------------|
| Personal Services | \$ | 695,280 | |
| Material & Services | \$ | 1,150,425 | |
| Capital Outlay | \$ | 506,000 | |
| Transfers | \$ | 1,306,120 | |
| Contingency | \$ | 548,675 | |
| Total ROAD OPERATING FUND Appropriations | | | \$ 4,206,500 |
| Reserves | \$ | 1,719,870 | |
| Total ROAD OPERATING FUND | | | <u>\$ 5,926,370</u> |

CORE AREA PARKING DISTRICT FUND

| | | | |
|--|----|---------|-------------------|
| Material & Services | \$ | 29,400 | |
| Capital Outlay | \$ | 40,000 | |
| Transfers | \$ | 34,920 | |
| Contingency | \$ | 14,625 | |
| Total CORE AREA PARKING DISTRICT FUND Appropriations | | | \$ 118,945 |
| Reserves | \$ | 204,155 | |
| Total CORE AREA PARKING DISTRICT FUND | | | <u>\$ 323,100</u> |

TUALATIN SCIENCE AND TECHNOLOGY SCHOLARSHIP FUND

| | | | |
|--|----|--------|------------------|
| Material & Services | \$ | 500 | |
| Total TUALATIN SCHOLARSHIP FUND Appropriations | | | \$ 500 |
| Reserves | \$ | 50,410 | |
| Total TUALATIN SCHOLARSHIP FUND | | | <u>\$ 50,910</u> |

PARKS UTILITY FUND

| | | | |
|--------------------------|----|-----------|---------------------|
| Material & Services | \$ | 9,600 | |
| Capital Outlay | \$ | 1,042,000 | |
| Transfers | \$ | 112,110 | |
| Contingency | \$ | 132,690 | |
| Total PARKS UTILITY FUND | | | <u>\$ 1,296,400</u> |

GENERAL OBLIGATION BOND FUND

| | | | |
|--|----|-----------|---------------------|
| Debt Service | \$ | 3,080,500 | |
| Total GO BOND DEBT FUND Appropriations | | | \$ 3,080,500 |
| Reserves | \$ | 75,000 | |
| Total GO BOND DEBT FUND | | | <u>\$ 3,155,500</u> |

ENTERPRISE BOND FUND

| | | | |
|---|----|---------|---------------------|
| Material & Services | \$ | 495 | |
| Debt Service | \$ | 993,570 | |
| Total ENTERPRISE BOND FUND Appropriations | | | \$ 994,065 |
| Reserves | \$ | 402,020 | |
| Total ENTERPRISE BOND FUND | | | <u>\$ 1,396,085</u> |

WATER DEVELOPMENT FUND

| | | | |
|------------------------------|----|-----------|---------------------|
| Capital Outlay | \$ | - | |
| Transfers | \$ | 1,614,250 | |
| Contingency | \$ | 52,810 | |
| Total WATER DEVELOPMENT FUND | | | <u>\$ 1,667,060</u> |

SEWER DEVELOPMENT FUND

| | | | |
|------------------------------|----|-----------|---------------------|
| Material & Services | \$ | 576,000 | |
| Capital Outlay | \$ | - | |
| Transfers | \$ | 72,830 | |
| Contingency | \$ | 3,371,090 | |
| Total SEWER DEVELOPMENT FUND | | | <u>\$ 4,019,920</u> |

STORMWATER DEVELOPMENT FUND

| | | | |
|-----------------------------------|----|---------|-------------------|
| Capital Outlay | \$ | 160,000 | |
| Transfers | \$ | 24,000 | |
| Contingency | \$ | 360,230 | |
| Total STORMWATER DEVELOPMENT FUND | | | <u>\$ 544,230</u> |

PARK DEVELOPMENT FUND

| | | | |
|--|----|-----------|---------------------|
| Material & Services | \$ | 5,000 | |
| Capital Outlay | \$ | 2,500,850 | |
| Transfers | \$ | 95,380 | |
| Total PARK DEVELOPMENT FUND Appropriations | | | \$ 2,601,230 |
| Reserves | \$ | 44,790 | |
| Total PARK DEVELOPMENT FUND | | | <u>\$ 2,646,020</u> |

TRANSPORTATION PROJECT FUND

| | | |
|--|-------------------|---------------------|
| Material & Services | \$ 5,700 | |
| Capital Outlay | \$ 7,686,000 | |
| Transfers | \$ 253,830 | |
| Contingency | <u>\$ 121,860</u> | |
| Total TRANSPORTATION PROJECT FUND Appropriations | | \$ 8,067,390 |
| Reserves | <u>\$ -</u> | |
| Total TRANSPORTATION PROJECT FUND | | <u>\$ 8,067,390</u> |

TUALATIN CITY SERVICES BUILDING FUND

| | | |
|------------------------------------|-------------------|------------|
| Capital Outlay | <u>\$ 660,000</u> | |
| Total TUALATIN SERVICE CENTER FUND | | \$ 660,000 |

VEHICLE REPLACEMENT FUND

| | | |
|---|---------------------|---------------------|
| Capital Outlay | <u>\$ 245,000</u> | |
| Total VEHICLE REPLACEMENT FUND Appropriations | | \$ 245,000 |
| Reserves | <u>\$ 1,351,950</u> | |
| Total VEHICLE REPLACEMENT FUND | | <u>\$ 1,596,950</u> |

TRANSPORTATION DEVELOPMENT TAX FUND

| | | |
|---------------------------------------|----------------------|----------------------|
| Capital Outlay | \$ 1,750,000 | |
| Transfers | \$ 110,970 | |
| Contingency | <u>\$ 11,225,825</u> | |
| Total TRANSPORTATION DEVELOP TAX FUND | | <u>\$ 13,086,795</u> |

AMERICAN RESCUE PLAN FUND

| | | |
|---------------------------------|---------------------|---------------------|
| Personal Services | \$ 400,000 | |
| Material & Services | \$ 205,065 | |
| Capital Outlay | \$ 3,000,000 | |
| Transfers | \$ 29,050 | |
| Contingency | <u>\$ 2,600,000</u> | |
| Total AMERICAN RESCUE PLAN FUND | | <u>\$ 6,234,115</u> |

| | | |
|----------------------------------|--|------------------------------|
| TOTAL APPROPRIATED - ALL FUNDS | | \$ 116,261,800 |
| TOTAL RESERVES | | \$ 15,273,020 |
| TOTAL UNAPPROPRIATED - ALL FUNDS | | <u>\$ 7,904,745</u> |
| TOTAL BUDGET | | <u>\$ 139,439,565</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 \$3,160,895 for bonds; and that these taxes are hereby imposed and categorized for tax year 2022-23 upon the assessed value of all taxable property within the district.

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

Excluded from Limitation
Debt Service Fund...\$3,160,895

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 27th day of June, 2022.

CITY OF TUALATIN, OREGON

BY 
Mayor

ATTEST:


BY Sherilyn Lombas (Jun 28, 2022 13:48 PDT)
City Recorder

RESOLUTION NO. 632-22

A RESOLUTION ADOPTING THE TUALATIN DEVELOPMENT COMMISSION'S BUDGET, AND MAKING APPROPRIATIONS, FOR THE FISCAL YEAR COMMENCING JULY 1, 2022

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 2022-23 in the total sum of \$3,764,840 now on file at the City Offices.

Section 2. The amounts for the fiscal year beginning July 1, 2022, and for the purposes shown below, are hereby appropriated:

TUALATIN DEVELOPMENT COMMISSION ADMINISTRATION FUND

| | |
|---------------------|------------|
| Material & Services | \$ 438,400 |
| Transfers | 223,880 |
| Contingency | 30,230 |

Total TDC ADMINISTRATION FUND Appropriation\$ 692,510

LEVETON TAX INCREMENT DISTRICT PROJECT FUND

| | |
|----------------|--------------|
| Capital Outlay | \$ 3,010,000 |
|----------------|--------------|

Total LEVETON TAX INCREMENT DISTRICT PROJECT FUND Appropriation\$ 3,010,000

SOUTHWEST URBAN RENEWAL DISTRICT BOND FUND

| | |
|-------------------------|-----------|
| General Account Reserve | \$ 62,330 |
|-------------------------|-----------|

TOTAL APPROPRIATED – ALL FUNDS\$ 3,702,510

TOTAL RESERVES\$ 62,330

TOTAL TUALATIN DEVELOPMENT COMMISSION BUDGET\$ 3,764,840

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 27th day of June, 2022.

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

BY *Frank Baker*
Chairman

ATTEST:

BY *Sherilyn Lombos*
Sherilyn Lombos (Jun 28, 2022 13:49 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 5576-21) 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 reserve to provide for unanticipated expenditures of a non-recurring nature to meet unexpected increases in service delivery costs. In accordance with local

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

- a. General Fund – 15% of total appropriations
 - b. Building Fund and all Utility Funds – 15% of operational requirements
 - c. Capital Development Funds – 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
 - 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 Comprehensive Annual Financial Report (CAFR), along with a management letter identifying areas needing improvement, if necessary.
5. The City will submit the CAFR to the GFOA for its "Certificate of Achievement for Excellence in Financial Reporting" program.
6. The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing of Financial Reporting (GAAFR) publication.

IX. Debt Policy

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

1. The Finance Director will structure all debt issuances and oversee the on-going management of all City debt. Debt includes general obligation bonds, lease purchase obligations, revenue bonds, special assessment obligations, promissory notes, equipment financing agreements and any other contractual agreements that obligate the City to make future principal and interest payments.
2. Capital projects financed through the issuance of bonds shall not be financed for a period which exceeds the useful life of the project.
3. The City will strive to maintain its high bond rating, and will receive credit ratings on all its bond issues.
4. No debt shall be issued for which the City has not identified specific revenue sources sufficient for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.
5. The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that can be funded from current resources, unless the debt is otherwise determined to be in the best interest of the City.
6. The City may utilize short-term debt or inter-fund loans as permitted, to cover temporary cash flow deficiencies due to timing of cash flows.
7. The City shall ensure that its debt margins are within the 3% RMV (real market value) limitation as set forth in ORS 287A.004§2.

Long-Range Forecast

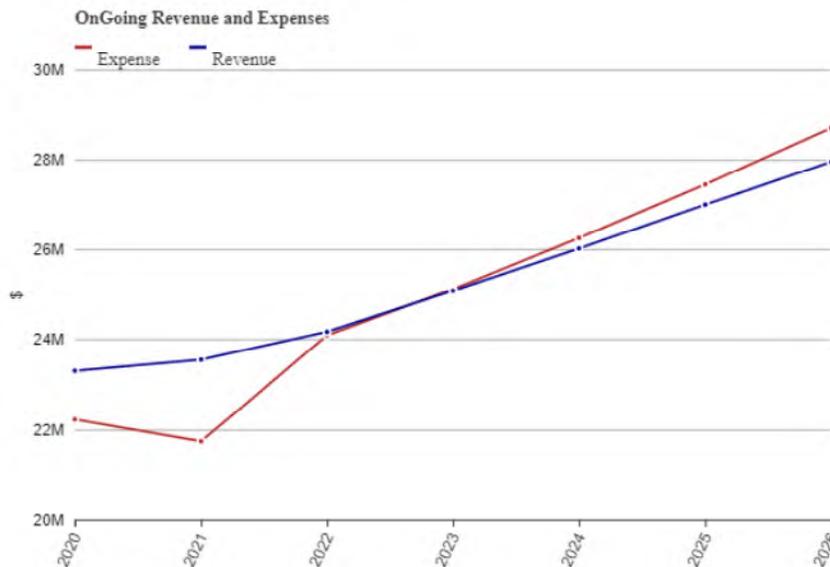
The City of Tualatin utilizes a fiscal health model to project General Fund revenues and expenditures for future years. When setting up the model, staff analyzed each revenue and expenditure and identified them as either one-time or on-going. Revenues and expenditures were then grouped into categories 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 chart below shows the on-going revenue (blue line) versus on-going expenditure (red line) projections moving forward, using the FY 2023 budget as a base for future projections. FY 2020 and FY 2021 chart actual revenues and expenditures, with FY

2022 being budgeted numbers. A positive alignment is when on-going revenues exceed on-going expenditures.

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 78.8% 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). While the past few year’s health and dental premium increases have been lower than original projections, it is prudent to maintain conservative assumptions moving forward. Oregon PERS recently experienced higher than projected investment earnings, so increases



to our contribution rates beginning July 1, 2023 are lower than previously projected. The next rate increase will be effective July 1, 2025, so outer year projections are on the higher conservative side, with the unknown of portfolio returns and funding status of the system.

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, as seen in FY 2020 and FY 2021 on the chart above. 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 chart above are felt to be in the manageable range and will reviewed and updated during the annual budget process each year and adjusted accordingly.



| | <u>2019/2020</u> | <u>2020/2021</u> | <u>2021/2022</u> | <u>2022/2023</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 |
| Assistant to the City Manager | 0.00 | 1.00 | 0.00 | 0.00 |
| Deputy City Manager | 1.00 | 0.00 | 1.00 | 1.00 |
| Community Engagement Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Human Resources and Risk Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Specialist | 0.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant II | 1.00 | 0.00 | 1.00 | 1.00 |
| Office Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Volunteer Coordinator II | 0.75 | 1.75 | 1.75 | 1.75 |
| Deputy City Recorder | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | <u>8.75</u> | <u>9.75</u> | <u>10.75</u> | <u>10.75</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 | 0.00 | 0.00 | 1.00 | 1.00 |
| 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 |
| Office Assistant II | 1.00 | 1.00 | 0.00 | 0.00 |
| Total | <u>9.00</u> | <u>9.00</u> | <u>9.00</u> | <u>9.00</u> |
| <u>Court</u> | | | | |
| Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Court Clerk | 3.00 | 3.00 | 3.00 | 3.00 |
| | <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 | 0.00 | 0.00 | 1.00 |
| Legal Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | <u>2.00</u> | <u>2.00</u> | <u>2.00</u> | <u>3.00</u> |
| <u>Information Services</u> | | | | |
| Information and Maintenance Services Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Network Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| Desktop Support Technician | 2.00 | 2.00 | 2.00 | 2.00 |
| 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>Community Development</u> | | | | |
| Community Development Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Community Development Director | 0.00 | 0.00 | 1.00 | 1.00 |
| Management Analyst II | 1.00 | 0.00 | 0.00 | 1.00 |
| Policy Analyst | 0.00 | 1.00 | 1.00 | 0.00 |
| Planning Manager | 1.00 | 1.00 | 0.00 | 0.00 |
| Senior Planner | 1.00 | 1.00 | 0.00 | 1.00 |
| Senior Housing Analyst | 0.00 | 0.00 | 1.00 | 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 | 1.00 | 1.00 | 0.00 | 0.00 |
| Total | <u>8.75</u> | <u>8.75</u> | <u>7.75</u> | <u>7.75</u> |

| | <u>2019/2020</u> | <u>2020/2021</u> | <u>2021/2022</u> | <u>2022/2023</u> |
|---|------------------|------------------|------------------|------------------|
| <u>Engineering</u> | | | | |
| Public Works Director | 0.00 | 0.10 | 0.00 | 0.00 |
| City Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Tech II | 1.00 | 1.00 | 0.00 | 2.00 |
| Project Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Associate | 3.00 | 3.00 | 4.00 | 2.00 |
| Office Coordinator | 0.00 | 0.10 | 0.00 | 0.00 |
| | <u>6.00</u> | <u>6.20</u> | <u>6.00</u> | <u>6.00</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 | 6.00 | 6.00 |
| Police Officer | 30.00 | 30.00 | 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 Services Technician | 3.00 | 3.00 | 3.00 | 3.00 |
| Property Evidence Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| | <u>47.00</u> | <u>47.00</u> | <u>46.00</u> | <u>46.00</u> |
| <u>Parks and Recreation</u> | | | | |
| Parks & Recreation Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks & Recreation Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks Planning and Development Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Program Specialist | 0.75 | 0.00 | 0.00 | 0.00 |
| Program Coordinator | 0.00 | 0.75 | 0.75 | 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 |
| | <u>6.75</u> | <u>6.75</u> | <u>6.75</u> | <u>6.80</u> |
| <u>Library</u> | | | | |
| Library Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Services Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Access Services Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Services Assistant | 2.90 | 2.90 | 2.60 | 1.60 |
| Librarian I | 1.00 | 1.00 | 1.00 | 2.00 |
| Librarian II | 4.00 | 4.00 | 4.00 | 4.00 |
| Library Outreach Specialist | 0.00 | 0.00 | 1.00 | 1.00 |
| Programming Specialist | 0.80 | 0.80 | 0.00 | 0.00 |
| Library Assistant | 6.00 | 6.00 | 6.00 | 6.00 |
| Volunteer Coordinator | 1.00 | 0.00 | 0.00 | 0.00 |
| Office Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| | <u>19.70</u> | <u>18.70</u> | <u>18.60</u> | <u>18.60</u> |
| <u>Public Works Administration</u> | | | | |
| Public Works Director | 1.00 | 0.00 | 0.00 | 0.00 |
| Management Analyst II | 1.00 | 0.00 | 0.00 | 0.00 |
| Office Coordinator | 1.00 | 0.00 | 0.00 | 0.00 |
| Warehouse/Inventory Control Technician | 1.00 | 0.00 | 0.00 | 0.00 |
| | <u>4.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

| | <u>2019/2020</u> | <u>2020/2021</u> | <u>2021/2022</u> | <u>2022/2023</u> |
|---|------------------|------------------|------------------|------------------|
| <u>Maintenance Services</u> | | | | |
| Maintenance Services Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Management Analyst II | 0.00 | 1.00 | 1.00 | 1.00 |
| Warehouse/Inventory Control Technician | 0.00 | 1.00 | 1.00 | 1.00 |
| Facilities Maintenance Technician I | 1.50 | 1.50 | 1.00 | 1.00 |
| Facilities Maintenance Technician II | 1.00 | 1.00 | 1.00 | 1.00 |
| Fleet Technician I | 0.50 | 0.50 | 1.00 | 1.00 |
| Fleet Technician II | 1.00 | 1.00 | 1.00 | 1.00 |
| | <u>5.00</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>135.95</u> | <u>134.15</u> | <u>132.85</u> | <u>133.90</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 | 1.00 |
| Building Inspector II | 1.00 | 1.00 | 2.00 | 2.00 |
| Building Inspector I | 2.00 | 2.00 | 1.00 | 1.00 |
| Building Inspector I/Code Compliance | 1.00 | 1.00 | 1.00 | 1.00 |
| Permit Coordinator | 1.00 | 1.00 | 2.00 | 2.00 |
| Permit Technician | 1.00 | 1.00 | 0.00 | 0.00 |
| Office Coordinator | 0.25 | 0.25 | 0.25 | 0.25 |
| | <u>8.25</u> | <u>8.25</u> | <u>8.25</u> | <u>8.25</u> |
| TOTAL BUILDING FUND | <u>8.25</u> | <u>8.25</u> | <u>8.25</u> | <u>8.25</u> |
| <u>WATER OPERATING FUND</u> | | | | |
| Public Works Director | 0.00 | 0.30 | 0.34 | 0.34 |
| Water Division Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Public Works Director | 0.00 | 0.00 | 0.50 | 0.50 |
| Management Analyst II | 1.00 | 1.00 | 0.00 | 0.00 |
| Management Analyst I | 0.00 | 0.00 | 0.50 | 0.50 |
| 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 | 0.00 | 0.30 | 0.34 | 0.34 |
| | <u>7.00</u> | <u>7.60</u> | <u>7.68</u> | <u>7.68</u> |
| TOTAL WATER OPERATING FUND | <u>7.00</u> | <u>7.60</u> | <u>7.68</u> | <u>7.68</u> |
| <u>SEWER OPERATING FUND</u> | | | | |
| Public Works Director | 0.00 | 0.30 | 0.33 | 0.33 |
| Street & Sewer Manager | 0.50 | 0.50 | 0.50 | 0.50 |
| Deputy Public Works Director | 0.00 | 0.00 | 0.25 | 0.25 |
| Management Analyst II | 0.50 | 0.50 | 0.00 | 0.00 |
| Management Analyst I | 0.00 | 0.00 | 0.25 | 0.25 |
| Utility Technician II | 1.00 | 1.00 | 1.00 | 1.00 |
| Utility Technician I | 2.00 | 2.00 | 2.00 | 2.00 |
| Office Coordinator | 0.00 | 0.30 | 0.33 | 0.33 |
| | <u>4.00</u> | <u>4.60</u> | <u>4.66</u> | <u>4.66</u> |
| TOTAL SEWER OPERATING FUND | <u>4.00</u> | <u>4.60</u> | <u>4.66</u> | <u>4.66</u> |

| | <u>2019/2020</u> | <u>2020/2021</u> | <u>2021/2022</u> | <u>2022/2023</u> |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| <u>ROAD OPERATING FUND</u> | | | | |
| Public Works Director | 0.00 | 0.30 | 0.33 | 0.33 |
| Street & Sewer Manager | 0.50 | 0.50 | 0.50 | 0.50 |
| Transportation Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Public Works Director | 0.00 | 0.00 | 0.25 | 0.25 |
| Management Analyst II | 0.50 | 0.50 | 0.00 | 0.00 |
| Management Analyst I | 0.00 | 0.00 | 0.25 | 0.25 |
| Utility Technician III | 1.00 | 1.00 | 1.00 | 1.00 |
| Utility Technician I | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Coordinator | 0.00 | 0.30 | 0.33 | 0.33 |
| TOTAL ROAD OPERATING FUND | 4.00 | 4.60 | 4.66 | 4.66 |
| | | | | |
| GRAND TOTAL - ALL FUNDS | <u>159.20</u> | <u>159.20</u> | <u>158.10</u> | <u>159.15</u> |

FY 2022/23 SALARY SCHEDULE
EFFECTIVE 7/1/2022 - 6/30/2023
 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 | 17.17 | 17.67 | 18.21 | 18.77 | 19.33 | 19.89 | 20.50 | 21.12 | 21.74 |
| | | Annual | 35,713.60 | 36,753.60 | 37,876.80 | 39,041.60 | 40,206.40 | 41,371.20 | 42,640.00 | 43,929.60 | 45,219.20 |
| O5 | Vacant | Hourly | 18.51 | 19.07 | 19.65 | 20.22 | 20.84 | 21.47 | 22.10 | 22.78 | 23.44 |
| | | Annual | 38,500.80 | 39,665.60 | 40,872.00 | 42,057.60 | 43,347.20 | 44,657.60 | 45,968.00 | 47,382.40 | 48,755.20 |
| O6 | Library Assistant Office Assistant I | Hourly | 19.43 | 20.02 | 20.61 | 21.24 | 21.87 | 22.54 | 23.22 | 23.91 | 24.63 |
| | | Annual | 40,414.40 | 41,641.60 | 42,868.80 | 44,179.20 | 45,489.60 | 46,883.20 | 48,297.60 | 49,732.80 | 51,230.40 |
| O7 | Operations Maintenance Tech | Hourly | 20.39 | 21.00 | 21.64 | 22.26 | 22.96 | 23.65 | 24.35 | 25.10 | 25.84 |
| | | Annual | 42,411.20 | 43,680.00 | 45,011.20 | 46,300.80 | 47,756.80 | 49,192.00 | 50,648.00 | 52,208.00 | 53,747.20 |
| O8 | Office Assistant II | Hourly | 21.42 | 22.06 | 22.71 | 23.40 | 24.11 | 24.83 | 25.58 | 26.36 | 27.15 |
| | | Annual | 44,553.60 | 45,884.80 | 47,236.80 | 48,672.00 | 50,148.80 | 51,646.40 | 53,206.40 | 54,828.80 | 56,472.00 |
| O9 | Court Clerk Public Service Assistant Senior Library Asst. Utility Tech I Volunteer Specialist | Hourly | 22.51 | 23.18 | 23.85 | 24.56 | 25.33 | 26.09 | 26.86 | 27.67 | 28.53 |
| | | Annual | 46,820.80 | 48,214.40 | 49,608.00 | 51,084.80 | 52,686.40 | 54,267.20 | 55,868.80 | 57,553.60 | 59,342.40 |
| O10 | Park Maintenance Tech I Police Services Technician | Hourly | 23.97 | 24.73 | 25.44 | 26.21 | 26.98 | 27.79 | 28.65 | 29.49 | 30.39 |
| | | Annual | 49,857.60 | 51,438.40 | 52,915.20 | 54,516.80 | 56,118.40 | 57,803.20 | 59,592.00 | 61,339.20 | 63,211.20 |
| O11 | Accounting Tech Library Prgm Specialist Office Coordinator Park Maintenance Tech II Permit Technician Program Specialist Property Evidence Technician Rec Program Specialist Utility Tech II Volunteer Coordinator | Hourly | 25.39 | 26.12 | 26.92 | 27.70 | 28.60 | 29.41 | 30.34 | 31.20 | 32.18 |
| | | Annual | 52,811.20 | 54,329.60 | 55,993.60 | 57,616.00 | 59,488.00 | 61,172.80 | 63,107.20 | 64,896.00 | 66,934.40 |
| O12 | Engineering Tech I Facilities Maint Tech I Fleet Service Tech I Permit Coordinator Warehouse/Inv Control Tech | Hourly | 26.64 | 27.48 | 28.26 | 29.12 | 29.97 | 30.91 | 31.79 | 32.78 | 33.75 |
| | | Annual | 55,411.20 | 57,158.40 | 58,780.80 | 60,569.60 | 62,337.60 | 64,292.80 | 66,123.20 | 68,182.40 | 70,200.00 |
| O13 | Assistant Planner Code Compliance Officer Community Services Officer GIS Technician Librarian I Library Outreach Specialist | Hourly | 27.98 | 28.81 | 29.70 | 30.55 | 31.50 | 32.42 | 33.40 | 34.41 | 35.44 |
| | | Annual | 58,198.40 | 59,924.80 | 61,776.00 | 63,544.00 | 65,520.00 | 67,433.60 | 69,472.00 | 71,572.80 | 73,715.20 |

FY 2022/23 SALARY SCHEDULE
EFFECTIVE 7/1/2022 - 6/30/2023
 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 |
|------------|---|--------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|
| O14 | Building Inspector I | Hourly | 29.70 | 30.55 | 31.50 | 32.42 | 33.40 | 34.41 | 35.44 | 36.48 | 37.59 |
| | <i>Engineering Tech II</i> | Annual | 61,776.00 | 63,544.00 | 65,520.00 | 67,433.60 | 69,472.00 | 71,572.80 | 73,715.20 | 75,878.40 | 78,187.20 |
| | Facilities Maint Tech II Fleet Service Technician II Librarian II Volunteer Coordinator II | | | | | | | | | | |
| O15 | Accountant | Hourly | 31.55 | 32.47 | 33.45 | 34.45 | 35.48 | 36.53 | 37.64 | 38.77 | 39.93 |
| | Associate Planner Utility Technician III | Annual | 65,624.00 | 67,537.60 | 69,576.00 | 71,656.00 | 73,798.40 | 75,982.40 | 78,291.20 | 80,641.60 | 83,054.40 |
| O16 | Building Inspector II | Hourly | 33.09 | 34.08 | 35.10 | 36.16 | 37.24 | 38.39 | 39.51 | 40.69 | 41.93 |
| | Engineering Associate | Annual | 68,827.20 | 70,886.40 | 73,008.00 | 75,212.80 | 77,459.20 | 79,851.20 | 82,180.80 | 84,635.20 | 87,214.40 |
| O17 | Vacant | Hourly | 35.47 | 36.52 | 37.62 | 38.75 | 39.92 | 41.12 | 42.37 | 43.62 | 44.93 |
| | | Annual | 73,777.60 | 75,961.60 | 78,249.60 | 80,600.00 | 83,033.60 | 85,529.60 | 88,129.60 | 90,729.60 | 93,454.40 |
| O18 | Project Engineer | Hourly | 37.23 | 38.37 | 39.50 | 40.68 | 41.93 | 43.17 | 44.47 | 45.79 | 47.16 |
| | Senior Planner Policy Analyst Building Inspector III Senior Housing Program Analyst | Annual | 77,438.40 | 79,809.60 | 82,160.00 | 84,614.40 | 87,214.40 | 89,793.60 | 92,497.60 | 95,243.20 | 98,092.80 |
| M4 | Management Analyst I | Hourly | 28.16 | 28.99 | 29.88 | 30.74 | 31.69 | 32.64 | 33.61 | 34.60 | 35.67 |
| | | Annual | 58,572.80 | 60,299.20 | 62,150.40 | 63,939.20 | 65,915.20 | 67,891.20 | 69,908.80 | 71,968.00 | 74,193.60 |
| M5 | Desktop Support Technician | Hourly | 29.28 | 30.14 | 31.06 | 31.96 | 32.93 | 33.92 | 34.95 | 35.99 | 37.06 |
| | | Annual | 60,902.40 | 62,691.20 | 64,604.80 | 66,476.80 | 68,494.40 | 70,553.60 | 72,696.00 | 74,859.20 | 77,084.80 |
| M6 | Procurement & Contracts Analyst | Hourly | 30.73 | 31.68 | 32.63 | 33.60 | 34.59 | 35.65 | 36.72 | 37.81 | 38.96 |
| | Program Coordinator Management Analyst II | Annual | 63,918.40 | 65,894.40 | 67,870.40 | 69,888.00 | 71,947.20 | 74,152.00 | 76,377.60 | 78,644.80 | 81,036.80 |
| M8 | Community Engagement Coord GIS Coordinator | Hourly | 33.88 | 34.92 | 35.92 | 37.02 | 38.14 | 39.28 | 40.47 | 41.69 | 42.91 |
| | <i>Information Tech Coordinator</i> | Annual | 70,470.40 | 72,633.60 | 74,713.60 | 77,001.60 | 79,331.20 | 81,702.40 | 84,177.60 | 86,715.20 | 89,252.80 |
| M10 | Database/GIS Administrator | Hourly | 37.33 | 38.44 | 39.61 | 40.78 | 42.00 | 43.26 | 44.58 | 45.92 | 47.30 |
| | Deputy City Recorder/Records Migr | Annual | 77,646.40 | 79,955.20 | 82,388.80 | 84,822.40 | 87,360.00 | 89,980.80 | 92,726.40 | 95,513.60 | 98,384.00 |
| M13 | Vacant | Hourly | 42.04 | 43.29 | 44.60 | 45.94 | 47.34 | 48.74 | 50.19 | 51.70 | 53.27 |
| | | Annual | 87,443.20 | 90,043.20 | 92,768.00 | 95,555.20 | 98,467.20 | 101,379.20 | 104,395.20 | 107,536.00 | 110,801.60 |
| M14 | Econ Development Prog Mgr Network Administrator* | Hourly | 44.15 | 45.48 | 46.83 | 48.23 | 49.68 | 51.18 | 52.71 | 54.28 | 55.91 |
| | | Annual | 91,832.00 | 94,598.40 | 97,406.40 | 100,318.40 | 103,334.40 | 106,454.40 | 109,636.80 | 112,902.40 | 116,292.80 |
| M15 | Principal Transportation Engineer | Hourly | 47.46 | 48.87 | 50.32 | 51.85 | 53.43 | 55.02 | 56.64 | 58.34 | 60.08 |
| | | Annual | 98,716.80 | 101,649.60 | 104,665.60 | 107,848.00 | 111,134.40 | 114,441.60 | 117,811.20 | 121,347.20 | 124,966.40 |

italicized positions are not filled.
 * Exempt Position

**SALARY SCHEDULE
EFFECTIVE 7/1/2021 - 12/31/2021**

| 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 | 31.72 | 32.99 | 34.31 | 35.68 | 37.11 | 38.59 | 40.13 | n/a | n/a |
| | | Annual | 65,977.60 | 68,619.20 | 71,364.80 | 74,214.40 | 77,188.80 | 80,267.20 | 83,470.40 | n/a | n/a |
| Non-Exempt Police Mgmt | | | | | | | | | | | |
| 4% Steps | | | | | | | | | | | |
| P2 | Police Sergeant | Hourly | 38.03 | 39.56 | 41.14 | 42.78 | 44.52 | 46.28 | 48.14 | 50.06 | 52.06 |
| | | Annual | 79,102.40 | 82,284.80 | 85,571.20 | 88,982.40 | 92,601.60 | 96,262.40 | 100,131.20 | 104,124.80 | 108,284.80 |
| Exempt Police Management | | | | | | | | | | | |
| 3% Steps | | | | | | | | | | | |
| P3-X | Police Lieutenant | Hourly | 50.34 | 51.85 | 53.41 | 55.03 | 56.67 | 58.35 | 60.12 | 61.92 | 63.78 |
| | | Annual | 104,713.16 | 107,842.78 | 111,090.06 | 114,455.01 | 117,867.01 | 121,373.13 | 125,043.98 | 128,785.41 | 132,668.04 |
| P4-X | Police Captain | Hourly | 55.37 | 57.04 | 58.76 | 60.54 | 62.33 | 64.20 | 66.12 | 68.10 | 70.17 |
| | | Annual | 115,160.94 | 118,643.54 | 122,220.25 | 125,914.63 | 129,656.05 | 133,538.68 | 137,538.96 | 141,656.90 | 145,963.07 |
| DM5-X | Police Chief | Hourly | 63.53 | 65.42 | 67.39 | 69.41 | 71.49 | 73.65 | 75.84 | 78.13 | 80.46 |
| | | Annual | 132,150.35 | 136,080.04 | 140,174.45 | 144,362.96 | 148,692.68 | 153,187.10 | 157,752.13 | 162,505.40 | 167,352.80 |

* *italicized* positions are not filled.

FY 2022-2023 SALARY SCHEDULE
EFFECTIVE 7/01/2022 - 6/30/2023

| Grade | Title | RATE | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 | STEP 7 | STEP 8 | STEP 9 |
|-------|--|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| M8-X | Court Administrator | Hourly | 33.88 | 34.92 | 35.92 | 37.02 | 38.14 | 39.28 | 40.47 | 41.69 | 42.91 |
| | | Annual | 70,470.40 | 72,633.60 | 74,713.60 | 77,001.60 | 79,331.20 | 81,702.40 | 84,177.60 | 86,715.20 | 89,252.80 |
| M11-X | Deputy Public Works Director | Hourly | 38.11 | 39.25 | 40.44 | 41.66 | 42.93 | 44.20 | 45.51 | 46.89 | 48.30 |
| | | Annual | 79,264.69 | 81,643.27 | 84,107.57 | 86,657.58 | 89,293.31 | 91,929.04 | 94,650.48 | 97,521.92 | 100,457.65 |
| M12-X | Assistant to the City Manager Sr. Human Resources & Risk Mgmt Analyst Recreation Manager | Hourly | 40.01 | 41.22 | 42.46 | 43.74 | 45.07 | 46.41 | 47.79 | 49.23 | 50.71 |
| | | Annual | 83,223.72 | 85,744.91 | 88,314.59 | 90,981.24 | 93,744.87 | 96,532.73 | 99,393.33 | 102,399.36 | 105,478.12 |
| M13-X | Vacant | Hourly | 42.04 | 43.29 | 44.60 | 45.94 | 47.34 | 48.74 | 50.19 | 51.70 | 53.27 |
| | | Annual | 87,443.20 | 90,043.20 | 92,768.00 | 95,555.20 | 98,467.20 | 101,379.20 | 104,395.20 | 107,536.00 | 110,801.60 |
| M14-X | Parks Planning & Development Manager Planning Manager Deputy City Manager <i>Parks & Recreation Manager</i> | Hourly | 44.15 | 45.48 | 46.83 | 48.23 | 49.68 | 51.18 | 52.71 | 54.28 | 55.91 |
| | | Annual | 91,832.00 | 94,598.40 | 97,406.40 | 100,318.40 | 103,334.40 | 106,454.40 | 109,636.80 | 112,902.40 | 116,292.80 |
| M15-X | Building Official Assistant Finance Director Assistant Community Dev Director | Hourly | 47.46 | 48.87 | 50.32 | 51.85 | 53.43 | 55.02 | 56.64 | 58.34 | 60.08 |
| | | Annual | 98,716.80 | 101,649.60 | 104,665.60 | 107,848.00 | 111,134.40 | 114,441.60 | 117,811.20 | 121,347.20 | 124,966.40 |
| M16-X | City Engineer | Hourly | 51.18 | 52.74 | 54.31 | 55.92 | 57.61 | 59.35 | 61.12 | 62.94 | 64.85 |
| | | Annual | 106,447.81 | 109,696.27 | 112,968.99 | 116,314.42 | 119,829.55 | 123,441.65 | 127,126.47 | 130,908.26 | 134,884.00 |
| DM3-X | Community Development Director <i>Finance Director</i> Human Resources Director Information & Maintenance Services Director Library Director Parks & Recreation Director Public Works Director | Hourly | 57.68 | 59.42 | 61.20 | 63.03 | 64.94 | 66.89 | 68.88 | 70.93 | 73.08 |
| | | Annual | 119,975.02 | 123,587.10 | 127,296.17 | 131,102.20 | 135,077.93 | 139,126.41 | 143,271.82 | 147,538.46 | 151,999.04 |
| DM4-X | Assistant City Manager/Finance Director | Hourly | 59.28 | 61.04 | 62.87 | 64.74 | 66.70 | 68.72 | 70.76 | 72.88 | 75.06 |
| | | Annual | 123,296.18 | 126,956.77 | 130,762.82 | 134,665.82 | 138,738.51 | 142,932.43 | 147,174.82 | 151,586.93 | 156,120.22 |
| DM5-X | Police Chief City Attorney | Hourly | 65.45 | 67.40 | 69.43 | 71.50 | 73.65 | 75.87 | 78.13 | 80.49 | 82.89 |
| | | Annual | 136,144.59 | 140,193.06 | 144,411.22 | 148,726.33 | 153,186.92 | 157,817.18 | 162,520.19 | 167,417.13 | 172,411.04 |

* italicized positions are not filled.

**FY 2022-23 SALARY SCHEDULE
EFFECTIVE 7/01/2022 - 6/30/2023**

| 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 | 25.40 | 26.14 | 26.94 | 27.73 | 28.59 | 29.43 | 30.32 | 31.21 | 32.16 |
| | | Annual | 52,821.70 | 54,364.56 | 56,036.00 | 57,686.01 | 59,464.59 | 61,221.74 | 63,064.61 | 64,907.47 | 66,900.34 |
| N3 | Vacant | Hourly | 26.73 | 27.54 | 28.37 | 29.24 | 30.09 | 31.01 | 31.92 | 32.88 | 33.88 |
| | | Annual | 55,607.42 | 57,278.86 | 59,014.58 | 60,814.59 | 62,593.17 | 64,500.33 | 66,386.05 | 68,400.35 | 70,478.93 |
| N4 | Human Resources Specialist | Hourly | 28.16 | 28.99 | 29.88 | 30.74 | 31.69 | 32.64 | 33.61 | 34.60 | 35.67 |
| | | Annual | 58,564.69 | 60,295.87 | 62,153.73 | 63,948.25 | 65,911.66 | 67,896.19 | 69,901.83 | 71,970.81 | 74,187.57 |
| N5 | <i>Recreation Coordinator</i> | Hourly | 29.28 | 30.14 | 31.06 | 31.96 | 32.93 | 33.92 | 34.95 | 35.99 | 37.06 |
| | | Annual | 60,902.40 | 62,691.20 | 64,604.80 | 66,476.80 | 68,494.40 | 70,553.60 | 72,696.00 | 74,859.20 | 77,084.80 |
| N6 | <i>Human Resources Analyst Paralegal</i> | Hourly | 30.73 | 31.68 | 32.63 | 33.60 | 34.59 | 35.65 | 36.72 | 37.81 | 38.96 |
| | | Annual | 63,918.40 | 65,894.40 | 67,870.40 | 69,888.00 | 71,947.20 | 74,152.00 | 76,377.60 | 78,644.80 | 81,036.80 |
| N7 | Vacant | Hourly | 32.24 | 33.22 | 34.22 | 35.23 | 36.29 | 37.39 | 38.50 | 39.64 | 40.83 |
| | | Annual | 67,050.34 | 69,107.49 | 71,186.07 | 73,286.09 | 75,493.24 | 77,764.68 | 80,078.98 | 82,457.56 | 84,921.86 |
| N8 | Police Services Supervisor | Hourly | 33.88 | 34.92 | 35.92 | 37.02 | 38.14 | 39.28 | 40.47 | 41.69 | 42.91 |
| | | Annual | 70,470.40 | 72,633.60 | 74,713.60 | 77,001.60 | 79,331.20 | 81,702.40 | 84,177.60 | 86,715.20 | 89,252.80 |
| N9 | Access Services Supervisor | Hourly | 35.59 | 36.65 | 37.76 | 38.86 | 40.03 | 41.24 | 42.47 | 43.75 | 45.07 |
| | Public Service Supervisor | Annual | 74,036.09 | 76,221.81 | 78,536.11 | 80,828.98 | 83,271.85 | 85,779.01 | 88,329.02 | 91,007.60 | 93,750.48 |
| | Recreation Supervisor Pohl Center Supervisor | | | | | | | | | | |
| N10 | Maintenance Service Div Mgr | Hourly | 37.33 | 38.44 | 39.61 | 40.78 | 42.00 | 43.26 | 44.58 | 45.92 | 47.30 |
| | Park Maintenance Div Mgr Street and Sewer Div Mgr | Annual | 77,646.40 | 79,955.20 | 82,388.80 | 84,822.40 | 87,360.00 | 89,980.80 | 92,726.40 | 95,513.60 | 98,384.00 |
| N11 | Accounting Supervisor | Hourly | 39.20 | 40.35 | 41.59 | 42.83 | 44.13 | 45.47 | 46.83 | 48.21 | 49.67 |
| | Water Division Mgr | Annual | 81,536.13 | 83,936.14 | 86,507.58 | 89,079.02 | 91,800.47 | 94,586.19 | 97,414.78 | 100,286.22 | 103,307.67 |

* *Italicized positions are not filled.*

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 governing body to assemble budget material and to physically prepare the proposed budget. (See ORS 294.311)

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

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

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

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

enterprise fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Examples of enterprise funds are those for water, sewer, gas and electric utilities, swimming pools, airports, parking garages, transit systems, and ports.

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

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

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.

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 fund 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)

| | |
|-------|---|
| ACFR | Annual Comprehensive Financial Report |
| ARB | Architectural Review Board |
| ARPA | American Rescue Plan Act |
| ASR | Aquifer Storage and Recovery |
| BCD | Building Codes Division (State) |
| BUG | Broadband Users Group |
| CAPD | Core Area Parking District |
| CAPDB | Core Area Parking District Board |
| 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 |
| FOG | Fats, Oil and Grease |
| GFOA | Government Finance Officers Association |
| GIS | Geographic Information System |
| GREAT | Gang Resistance Education and Training |
| IS | Information Services |
| LID | Local Improvement District |
| LOC | League of Oregon Cities |
| LTID | Leveton Tax Increment District |
| MDC | Mobile Data Computer |
| NLC | National League of Cities |

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| OLCC | Oregon Liquor Control Commission |
| ORS | Oregon Revised Statutes |
| ODOT | Oregon Department of Transportation |
| OPERS | Oregon Public Employees Retirement System |
| PAFR | Popular Annual Financial Report |
| PCI | Pavement Condition Index |
| PCN | Public Communications Network |
| PMP | Pavement Management Program |
| PSAP | Public Safety Answering Point |
| SDC | System Development Charge |
| SWM | Surface Water Management |
| SWURD | Southwest Urban Renewal District |
| 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 Development Plan |
| TTSD | Tigard Tualatin School District |
| TVF&R | Tualatin Valley Fire & Rescue |
| URAC | Urban Renewal Advisory Committee |
| WCCCA | Washington County Consolidated Communication Agency |
| WCCLS | Washington County Cooperative Library Services |
| WES | Westside Express Service |
| YAC | Youth Advisory Committee |



City of Tualatin

**Adopted
2022/2023 Budget**