



## Statement of Financial Policies

The purpose of this section of the budget is to present the Financial Policies that the City of Tualatin utilizes to carry out its goals and objectives, while managing a fiscally responsible budget. The City's current policies and procedures, that are utilized for budgeting and managing the City's financial resources, are derived through regulatory requirements and/or industry recommended practices. The City's Finance Department will be creating a Financial Policies Manual, which will be presented to the City Council during the 2016/2017 fiscal year.

### 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 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, and identify acceptable and unacceptable courses of action, while providing a standard against which our fiscal performance can be judged.

A Financial Policy also establishes 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.

### Goal

The goal of the City's Financial Policy is to provide a blueprint for:

- Providing financial stability and ensure the financial integrity of City operations.
- Providing guidelines for the Mayor and City Council, Budget Committee members, and staff as they implement the policies.

- Ensuring continued value of services into the future.
- Operating within available means and with optimal levels of debt.
- Ensuring accountability, transparency and understanding.
- Managing risks to financial condition.
- Complying with federal, state, and local legal and reporting requirements.
- Reviewing policies regularly to ensure that they are current.

### I. General Policies

1. The organization will carry out the City Council's goals, objectives and policies and assist the Council and management by providing accurate financial information.
2. Maintain adequate reserves for all known liabilities.
3. Economic development efforts will be initiated to create job opportunities and strengthen the local economy.
4. Staff will seek out, apply for and effectively administer federal, state and foundation grants to assist in funding the City's current priorities and policy objectives.
5. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the state and federal level.
6. The City will continue to strive to improve the productivity of its programs and employees.
7. Comply with mandates, laws and regulations while adhering to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association (GFOA), the Governmental Accounting Standards Board (GASB) and other professional standards.



## II. Operating Budget

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

1. The City shall prepare the budget with participation by all departments.
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. Long-term debt or bond financing shall only be used for capital purposes and not to finance current operations.
6. Budget meetings will be advertised/posted in required publications and on the City website.
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 law.

## III. Revenue Policies

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. The City will establish user fees at levels related to the cost of providing a service, and will review the charges/fees on an established periodic basis.
2. The City will follow an aggressive policy of collecting revenues.
3. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one source.
4. The City will consider market rates and charges levied by other municipalities of similar size for like services in establishing rates, fees and charges.
5. Enterprise and Internal Service operations will be self-supporting.
6. Dedicated revenue streams may only be used for the purpose for which they are collected.
7. All revenue forecasts shall be conservative.

## IV. Expenditure Policies

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

1. A Purchasing Policy will be provided to all departments that provide purchasing guidelines which are in compliance with State law.
2. Expenditures will be budgeted and managed to not exceed current revenues.
3. Each department will be responsible for administration of their department's budget.
4. 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.
5. Staff shall make every effort to maximize any discounts offered by vendors, and use competitive bidding and/or Cooperative Procurement Programs when considering purchases.



## V. 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 adopt a 5 year Capital Improvement Plan (CIP) for capital improvements, update it annually and make all capital improvements in accordance with the plan.
2. Operating expenditures will be programmed into the CIP for each project, and projects will include the need, scope of work, total cost estimates, and future operating and maintenance costs.
3. 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.
4. Each year, a 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.

## VI. Investment Policies

Invest the City's operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield, 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.

## VII. Contingency and Reserve Policy

To ensure that the City maintain 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 shall 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 nonrecurring 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 line through Council Resolution or a supplemental budget. The City shall maintain minimum contingency amounts for the following funds:
  - General Fund – 15% of total appropriations
  - Building, Operations and all Utility Funds – 15% of operational requirements
  - 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) 294.398. The City should maintain the following Unappropriated Fund Balances:
  - 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.
  - Building Fund – “net” balance of building related fees, as per ORS 455.210.



1. Other individual funds may have contingency or reserve requirements set by the Tualatin Municipal Code, State Statutes, Bond Covenants or other legally binding documents.
2. 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.

## VIII. Capital Asset Management Policies

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

1. The City shall maintain its physical assets at a level adequate to protect the city's capital investments and to minimize future operating.
2. The City shall determine the most cost effective funding method for its capital projects and shall 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.

## IX. Accounting, Auditing & Financial Reporting Policies

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 independent audit will be performed annually.
5. The City will prepare a Comprehensive Annual Financial Report (CAFR) and submit it 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.

## X. 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. All bond issuances, promissory notes, and capital leases will be authorized by the City Council.
3. The City will strive to maintain its high bond rating, and will receive credit ratings on all its bond issues.
4. The City will confine long-term borrowing to capital improvements.
5. The City will follow a policy of full disclosure on every financial report and bond prospectus.
6. The City shall ensure that its debt margins are within the 3% TCV (true cash value) limitation as set forth in ORS 287.004.
7. The City will use voter-approved general obligation debt to fund general-purpose public improvements that cannot be financed from current revenues.





		Fiscal Year			
		2013/2014	2014/2015	2015/2016	2016/2017
<b><u>GENERAL FUND</u></b>					
<b><u>Administration</u></b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00	0.00
Assistant to the City Manager	0.00	0.00	0.00	0.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	0.00	1.00	1.00	1.00	0.00
Office Assistant	1.00	1.00	1.00	1.00	2.00
Volunteer Coordinator	0.75	0.00	0.50	0.75	0.75
Volunteer Specialist	0.50	0.50	0.00	0.00	0.00
Deputy City Recorder	1.00	1.00	1.00	1.00	1.00
Total	7.25	7.50	7.50	7.75	7.75
<b><u>Finance</u></b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00
Accounting Technician	4.00	4.00	4.00	4.00	4.00
Office Assistant	1.00	1.00	1.00	1.00	1.00
Total	9.00	9.00	9.00	9.00	9.00
<b><u>Court</u></b>					
Court Administrator	1.00	1.00	1.00	1.00	1.00
Court Clerk	3.00	3.00	3.00	3.00	3.00
	4.00	4.00	4.00	4.00	4.00
<b><u>Legal</u></b>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Legal Assistant	0.00	0.00	1.00	1.00	1.00
Paralegal	0.60	0.60	0.00	0.00	0.00
Total	1.60	1.60	2.00	2.00	2.00
<b><u>Information Services</u></b>					
Information Services Manager	1.00	1.00	1.00	0.00	0.00
Information Services Director	0.00	0.00	0.00	1.00	1.00
Network Administrator	1.00	1.00	1.00	1.00	1.00
Desktop Support Technician	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00
<b><u>Community Development-Planning</u></b>					
Planning Manager	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Associate Planner	0.50	1.00	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00	1.00
Office Coordinator	0.75	0.75	0.75	0.75	0.75
Economic Development Program Manager	1.00	1.00	1.00	1.00	1.00
Total	5.25	5.75	5.75	5.75	5.75

	Fiscal Year			
	2013/2014	2014/2015	2015/2016	2016/2017
<b><u>Community Development - Engineering</u></b>				
Assistant City Manager	1.00	1.00	1.00	1.00
City Engineer	0.00	0.00	1.00	1.00
Engineering Manager	1.00	1.00	0.00	0.00
Management Analyst II	1.00	1.00	1.00	2.00
Program Coordinator	1.00	1.00	1.00	0.00
Engineering Tech II	3.00	2.00	2.00	2.00
Project Engineer	1.00	1.00	1.00	1.00
Engineering Associate	1.00	2.00	2.00	2.00
Office Coordinator	1.00	1.00	1.00	1.00
	10.00	10.00	10.00	10.00
<b><u>Police</u></b>				
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
Lieutenant	1.00	1.00	1.00	1.00
Sergeant	5.00	5.00	5.00	5.00
Police Officer	29.00	29.00	29.00	29.00
Community Service Officer	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00
Business Systems & Data Analyst	0.00	0.00	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
Parking Enforcement Attendant	0.50	0.00	0.00	0.00
	46.50	46.00	47.00	47.00
<b><u>Community Services</u></b>				
Community Services Director	1.00	1.00	1.00	1.00
Parks & Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	1.00	1.00
Recreation Program Specialist	1.50	1.50	0.50	0.50
Office Coordinator	1.00	1.00	1.00	1.00
Management Analyst II	0.875	1.00	1.00	1.00
Juanita Pohl Center Supervisor	1.00	1.00	1.00	1.00
Program Specialist	0.00	0.00	1.00	1.00
Library Manager	1.00	1.00	1.00	1.00
Public Services Supervisor	1.00	1.00	1.00	1.00
Support Services Supervisor	1.00	1.00	1.00	1.00
Public Services Assistant	1.00	2.00	2.00	2.40
Librarian I	1.00	0.00	0.00	0.75
Librarian II	3.00	4.00	4.00	4.00
Library Program Specialistt	1.00	1.00	1.00	1.00
Senior Library Assistant	1.00	0.00	0.00	0.00
Library Assistant	6.00	6.00	6.00	6.00
Office Assistant	0.00	1.00	0.00	0.00
Volunteer Coordinator	0.00	0.00	1.00	1.00
Volunteer Specialist	1.00	1.00	0.00	0.00
	23.375	24.50	24.50	25.65



	Fiscal Year			
	2013/2014	2014/2015	2015/2016	2016/2017
<b><u>Public Works Administration</u></b>				
Public Works Director	0.00	0.00	0.00	1.00
Program Coordinator	0.00	0.00	0.00	1.00
Office Coordinator	0.00	0.00	0.00	1.00
Warehouse/Inventory Control Technician	0.00	0.00	0.00	1.00
Office Assistant	0.00	0.00	0.00	0.60
	0.00	0.00	0.00	4.60
<b><u>Fleet</u></b>				
Maintenance Services Manager	0.50	0.50	0.50	0.50
Fleet Technician I	1.50	1.50	1.50	1.50
	2.00	2.00	2.00	2.00
<b><u>Building Maintenance</u></b>				
Maintenance Services Manager	0.50	0.50	0.50	0.50
Facilities Maintenance Technician	1.50	1.50	1.50	1.50
Operations Maintenance Technician	0.00	0.50	1.00	1.00
	2.00	2.50	3.00	3.00
<b><u>Parks Maintenance</u></b>				
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
Volunteer Specialist	0.00	0.00	0.00	0.00
	9.00	9.00	9.00	9.00
<b>TOTAL GENERAL FUND</b>	<b>124.975</b>	<b>126.85</b>	<b>128.75</b>	<b>134.75</b>

**BUILDING FUND**

Building Official	1.00	1.00	1.00	1.00
Building Inspector II	3.00	4.00	4.00	4.00
Permit Coordinator	1.00	1.00	1.00	1.00
Permit Technician	0.00	0.00	0.50	1.00
Office Assistant	0.00	0.00	0.50	0.00
<b>TOTAL BUILDING FUND</b>	<b>5.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>

**OPERATIONS FUND**

Public Works Director	1.00	1.00	1.00	0.00
Program Coordinator	1.00	1.00	1.00	0.00
Office Coordinator	1.00	1.00	1.00	0.00
Management Analyst II	0.00	0.00	1.00	0.00
Warehouse/Inventory Control Technician	1.00	1.00	1.00	0.00
Office Assistant	0.75	0.75	0.60	0.00
Water Division Manager	1.00	1.00	1.00	0.00
Street & Sewer Manager	1.00	1.00	1.00	0.00
Utility Technician II	5.00	5.00	5.00	0.00
Utility Technician I	4.00	4.00	5.00	0.00
Operations Maintenance Technician	0.00	0.50	0.00	0.00
<b>TOTAL OPERATIONS FUND</b>	<b>15.75</b>	<b>16.25</b>	<b>17.60</b>	<b>0.00</b>





	Fiscal Year			
	2013/2014	2014/2015	2015/2016	2016/2017
<b><u>WATER OPERATING FUND</u></b>				
Water Division Manager	0.00	0.00	0.00	1.00
Management Analyst II	0.00	0.00	0.00	0.50
Utility Technician II	0.00	0.00	0.00	3.00
Utility Technician I	0.00	0.00	0.00	2.00
<b>TOTAL WATER OPERATING FUND</b>	0.00	0.00	0.00	6.50
<b><u>SEWER OPERATING FUND</u></b>				
Street & Sewer Manager	0.00	0.00	0.00	0.50
Management Analyst II	0.00	0.00	0.00	0.25
Utility Technician II	0.00	0.00	0.00	1.00
Utility Technician I	0.00	0.00	0.00	2.00
<b>TOTAL SEWER OPERATING FUND</b>	0.00	0.00	0.00	3.75
<b><u>ROAD OPERATING FUND</u></b>				
Street & Sewer Manager	0.00	0.00	0.00	0.50
Management Analyst II	0.00	0.00	0.00	0.25
Utility Technician II	0.00	0.00	0.00	1.00
Utility Technician I	0.00	0.00	0.00	1.00
<b>TOTAL ROAD OPERATING FUND</b>	0.00	0.00	0.00	2.75
<b>GRAND TOTAL - ALL FUNDS</b>	<b>145.725</b>	<b>149.10</b>	<b>153.35</b>	<b>154.75</b>

**FY 2016/17 SALARY SCHEDULE**  
**EFFECTIVE 7/01/2016**  
 Annual Salaries are based on 2080 Hours

**TUALATIN EMPLOYEES ASSOCIATION**

Grade	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
<b>O4</b>	<i>Parking Enforcement Att.</i>	Hourly Annual	14.73 30,638.40	15.16 31,532.80	15.62 32,489.60	16.10 33,488.00	16.58 34,486.40	17.07 35,505.60	17.58 36,566.40	18.12 37,689.60	18.66 38,812.80
<b>O5</b>	Vacant	Hourly Annual	15.88 33,030.40	16.36 34,028.80	16.85 35,048.00	17.35 36,088.00	17.87 37,169.60	18.41 38,292.80	18.96 39,436.80	19.54 40,643.20	20.12 41,849.60
<b>O6</b>	Library Assistant Office Assistant I Operations Maintenance Tech	Hourly Annual	16.67 34,673.60	17.17 35,713.60	17.69 36,795.20	18.22 37,897.60	18.77 39,041.60	19.33 40,206.40	19.91 41,412.80	20.51 42,660.80	21.13 43,950.40
<b>O7</b>	Vacant	Hourly Annual	17.49 36,379.20	18.01 37,460.80	18.56 38,604.80	19.11 39,748.80	19.70 40,976.00	20.28 42,182.40	20.89 43,451.20	21.53 44,782.40	22.16 46,092.80
<b>O8</b>	Office Assistant II <i>Senior Library Asst.</i>	Hourly Annual	18.36 38,188.80	18.92 39,353.60	19.48 40,518.40	20.08 41,766.40	20.68 43,014.40	21.30 44,304.00	21.95 45,656.00	22.60 47,008.00	23.28 48,422.40
<b>O9</b>	Court Clerk Police Service Tech Public Service Assistant Utility Tech I <i>Volunteer Specialist</i>	Hourly Annual	19.30 40,144.00	19.87 41,329.60	20.47 42,577.60	21.08 43,846.40	21.72 45,177.60	22.38 46,550.40	23.05 47,944.00	23.74 49,379.20	24.48 50,918.40
<b>O10</b>	Engineering Tech I Park Maintenance Tech I Warehouse/Inv Ctrl Tech	Hourly Annual	20.57 42,785.60	21.20 44,096.00	21.82 45,385.60	22.49 46,779.20	23.15 48,152.00	23.84 49,587.20	24.57 51,105.60	25.30 52,624.00	26.07 54,225.60
<b>O11</b>	Accounting Tech <i>Human Resource Specialist</i> Library Prgm Specialist Office Coord Park Maint. Tech II Permit Tech Program Specialist Property Evidence Tech Rec Prgm Specialist Utility Tech II Volunteer Coordinator	Hourly Annual	21.77 45,281.60	22.41 46,612.80	23.09 48,027.20	23.77 49,441.60	24.52 51,001.60	25.23 52,478.40	26.02 54,121.60	26.78 55,702.40	27.60 57,408.00
<b>O12</b>	Facilities Maint Tech Fleet Service Tech I GIS Technician Permit Coordinator	Hourly Annual	22.85 47,528.00	23.55 48,984.00	24.24 50,419.20	24.99 51,979.20	25.71 53,476.80	26.51 55,140.80	27.27 56,721.60	28.12 58,489.60	28.95 60,216.00



Grade	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
<b>O13</b>	Assistant Planner Community Serv Officer Librarian I	Hourly Annual	24.01 49,940.80	24.71 51,396.80	25.48 52,998.40	26.21 54,516.80	27.01 56,180.80	27.82 57,865.60	28.66 59,612.80	29.51 61,380.80	30.40 63,232.00
<b>O14</b>	Accountant <i>Building Inspector I</i> Engineering Tech II Fleet Service Tech II Librarian II	Hourly Annual	25.48 52,998.40	26.21 54,516.80	27.01 56,180.80	27.82 57,865.60	28.66 59,612.80	29.51 61,380.80	30.40 63,232.00	31.30 65,104.00	32.24 67,059.20
<b>O15</b>	Associate Planner	Hourly Annual	27.06 56,284.80	27.85 57,928.00	28.70 59,696.00	29.55 61,464.00	30.44 63,315.20	31.34 65,187.20	32.28 67,142.40	33.25 69,160.00	34.25 71,240.00
<b>O16</b>	Building Inspector II Engineering Associate	Hourly Annual	28.38 59,030.40	29.24 60,819.20	30.12 62,649.60	31.02 64,521.60	31.95 66,456.00	32.92 68,473.60	33.89 70,491.20	34.91 72,612.80	35.96 74,796.80
<b>O17</b>	Vacant	Hourly Annual	30.43 63,294.40	31.33 65,166.40	32.27 67,121.60	33.24 69,139.20	34.24 71,219.20	35.27 73,361.60	36.34 75,587.20	37.42 77,833.60	38.55 80,184.00
<b>O18</b>	Project Engineer Senior Planner	Hourly Annual	31.94 66,435.20	32.91 68,452.80	33.88 70,470.40	34.90 72,592.00	35.96 74,796.80	37.03 77,022.40	38.14 79,331.20	39.27 81,681.60	40.46 84,156.80
<b>M4</b>	<i>Management Analyst I</i>	Hourly Annual	24.15 50,232.00	24.87 51,729.60	25.63 53,310.40	26.38 54,870.40	27.18 56,534.40	28.00 58,240.00	28.83 59,966.40	29.69 61,755.20	30.60 63,648.00
<b>M5</b>	Desktop Support Technician	Hourly Annual	25.11 52,228.80	25.85 53,768.00	26.64 55,411.20	27.42 57,033.60	28.25 58,760.00	29.11 60,548.80	29.97 62,337.60	30.87 64,209.60	31.79 66,123.20
<b>M6</b>	Business Systems & Data Analyst Deputy City Recorder Management Analyst II Program Coordinator	Hourly Annual	26.37 54,849.60	27.17 56,513.60	27.99 58,219.20	28.82 59,945.60	29.68 61,734.40	30.58 63,606.40	31.50 65,520.00	32.44 67,475.20	33.42 69,513.60
<b>M8</b>	GIS Coordinator <i>Information Tech Coordinator</i>	Hourly Annual	29.07 60,465.60	29.94 62,275.20	30.82 64,105.60	31.75 66,040.00	32.72 68,057.60	33.70 70,096.00	34.71 72,196.80	35.76 74,380.80	36.83 76,606.40
<b>M10</b>	Network Administrator	Hourly Annual	32.03 66,622.40	32.97 68,577.60	33.97 70,657.60	34.99 72,779.20	36.03 74,942.40	37.12 77,209.60	38.24 79,539.20	39.39 81,931.20	40.57 84,385.60
<b>M13</b>	Econ Development Prog Mgr	Hourly Annual	36.07 75,025.60	37.14 77,251.20	38.26 79,580.80	39.41 81,972.80	40.61 84,468.80	41.81 86,964.80	43.06 89,564.80	44.36 92,268.80	45.69 95,035.20

\* italicized positions are not filled.



FY 2016/17 SALARY SCHEDULE  
EFFECTIVE 7/1/2016

POLICE

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	27.88	29.00	30.16	31.37	32.62	33.92	35.28	n/a	n/a
		Annual	57,990.40	60,320.00	62,732.80	65,249.60	67,849.60	70,553.60	73,382.40	n/a	n/a
Non-Exempt Police Mgmt 4% Steps											
P2	Police Sergeant	Hourly	33.61	34.97	36.36	37.82	39.35	40.91	42.55	44.25	46.01
		Annual	69,908.80	72,737.60	75,628.80	78,665.60	81,848.00	85,092.80	88,504.00	92,040.00	95,700.80
Exempt Police Management 3% Steps											
P3	Police Lieutenant	Hourly	44.50	45.83	47.21	48.64	50.09	51.58	53.14	54.73	56.38
		Annual	92,560.00	95,326.40	98,196.80	101,171.20	104,187.20	107,286.40	110,531.20	113,838.40	117,270.40
P4	Police Captain	Hourly	48.94	50.42	51.94	53.51	55.10	56.75	58.45	60.20	62.03
		Annual	101,795.20	104,873.60	108,035.20	111,300.80	114,608.00	118,040.00	121,576.00	125,216.00	129,022.40
DM5	Police Chief	Hourly	56.16	57.83	59.57	61.35	63.19	65.10	67.04	69.06	71.12
		Annual	116,812.80	120,286.40	123,905.60	127,608.00	131,435.20	135,408.00	139,443.20	143,644.80	147,929.60

\* italicized positions are not filled.





**FY 2016/17 SALARY SCHEDULE**  
**EFFECTIVE 7/01/2016**

**EXEMPT MANAGEMENT**

Grade	Title	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
<b>DMA1</b>	<i>Special Projects Manager</i>	Hourly	31.77	32.74	33.72	34.73	35.77	36.85	37.95	39.10	42.42
		Annual	66,081.60	68,099.20	70,137.60	72,238.40	74,401.60	76,648.00	78,936.00	81,328.00	88,233.60
<b>M12</b>	Park & Recreation Manager Assistant to the City Manager	Hourly	34.33	35.37	36.43	37.53	38.67	39.82	41.00	42.24	43.51
		Annual	71,406.40	73,569.60	75,774.40	78,062.40	80,433.60	82,825.60	85,280.00	87,859.20	90,500.80
<b>M13</b>	Planning Manager	Hourly	36.07	37.14	38.26	39.41	40.61	41.81	43.06	44.36	45.69
		Annual	75,025.60	77,251.20	79,580.80	81,972.80	84,468.80	86,964.80	89,564.80	92,268.80	95,035.20
<b>M14</b>	Assistant Finance Director Building Official <i>Civil Engineer</i> Library Manager	Hourly	37.87	39.02	40.18	41.38	42.62	43.90	45.21	46.56	47.96
		Annual	78,769.60	81,161.60	83,574.40	86,070.40	88,649.60	91,312.00	94,036.80	96,844.80	99,756.80
<b>M15</b>	Engineering Manager City Engineer	Hourly	40.71	41.93	43.18	44.48	45.83	47.20	48.59	50.05	51.54
		Annual	84,676.80	87,214.40	89,814.40	92,518.40	95,326.40	98,176.00	101,067.20	104,104.00	107,203.20
<b>DM1</b>	Community Services Director Human Resources Director Information Systems Director	Hourly	43.91	45.25	46.60	47.98	49.43	50.92	52.44	54.00	55.64
		Annual	91,332.80	94,120.00	96,928.00	99,798.40	102,814.40	105,913.60	109,075.20	112,320.00	115,731.20
<b>DM2</b>	Finance Director Public Works Director	Hourly	46.49	47.90	49.34	50.84	52.35	53.92	55.53	57.19	58.93
		Annual	96,699.20	99,632.00	102,627.20	105,747.20	108,888.00	112,153.60	115,502.40	118,955.20	122,574.40
<b>DM3</b>	Vacant	Hourly	49.49	50.98	52.51	54.08	55.72	57.39	59.10	60.86	62.70
		Annual	102,939.20	106,038.40	109,220.80	112,486.40	115,897.60	119,371.20	122,928.00	126,588.80	130,416.00
<b>DM4</b>	Assistant City Manager City Attorney <i>Community Development Director</i>	Hourly	50.86	52.37	53.94	55.55	57.23	58.96	60.71	62.53	64.40
		Annual	105,788.80	108,929.60	112,195.20	115,544.00	119,038.40	122,636.80	126,276.80	130,062.40	133,952.00
<b>DM5</b>	Police Chief	Hourly	56.16	57.83	59.57	61.35	63.19	65.10	67.04	69.06	71.12
		Annual	116,812.80	120,286.40	123,905.60	127,608.00	131,435.20	135,408.00	139,443.20	143,644.80	147,929.60

\* italicized positions are not filled.



## Appendix

## salary schedule - non-exempt management

### FY 2016/17 SALARY SCHEDULE EFFECTIVE 7/01/2016

#### NON EXEMPT MANAGEMENT EMPLOYEES

Grade	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
<b>M2</b>	Legal Assistant	Hourly Annual	21.79 45,323.20	22.43 46,654.40	23.11 48,068.80	23.80 49,504.00	24.52 51,001.60	25.25 52,520.00	26.01 54,100.80	26.79 55,723.20	27.59 57,387.20
<b>M3</b>	Vacant	Hourly Annual	22.94 47,715.20	23.63 49,150.40	24.34 50,627.20	25.08 52,166.40	25.83 53,736.40	26.60 55,328.00	27.40 56,992.00	28.21 58,676.80	29.07 60,465.60
<b>M4</b>	Vacant	Hourly Annual	24.15 50,232.00	24.87 51,729.60	25.63 53,310.40	26.38 54,870.40	27.18 56,534.40	28.00 58,240.00	28.83 59,966.40	29.69 61,755.20	30.60 63,648.00
<b>M5</b>	<i>Recreation Coordinator</i>	Hourly Annual	25.11 52,228.80	25.85 53,768.00	26.64 55,411.20	27.42 57,033.60	28.25 58,760.00	29.11 60,548.80	29.97 62,337.60	30.87 64,209.60	31.79 66,123.20
<b>M6</b>	Court Administrator Human Resources Analyst <i>Paralegal</i>	Hourly Annual	26.37 54,849.60	27.17 56,513.60	27.99 58,219.20	28.82 59,945.60	29.68 61,734.40	30.58 63,606.40	31.50 65,520.00	32.44 67,475.20	33.42 69,513.60
<b>M7</b>	Recreation Supervisor	Hourly Annual	27.66 57,532.80	28.50 59,280.00	29.36 61,068.80	30.23 62,878.40	31.14 64,771.20	32.08 66,726.40	33.03 68,702.40	34.02 70,761.60	35.04 72,883.20
<b>M8</b>	Police Services Supervisor	Hourly Annual	29.07 60,465.60	29.94 62,275.20	30.82 64,105.60	31.75 66,040.00	32.72 68,057.60	33.70 70,096.00	34.71 72,196.80	35.76 74,380.80	36.83 76,606.40
<b>M9</b>	Access Services Supervisor Public Service Supervisor Pohl Center Supervisor	Hourly Annual	30.53 63,502.40	31.44 65,395.20	32.39 67,371.20	33.34 69,347.20	34.35 71,448.00	35.38 73,590.40	36.44 75,795.20	37.54 78,083.20	38.67 80,433.60
<b>M10</b>	Maintenance Service Div Mgr Park Maintenance Div Mgr Street and Sewer Div Mgr	Hourly Annual	32.03 66,622.40	32.97 68,577.60	33.97 70,657.60	34.99 72,779.20	36.03 74,942.40	37.12 77,209.60	38.24 79,539.20	39.39 81,931.20	40.57 84,385.60
<b>M11</b>	<i>Accounting Supervisor</i> Water Division Mgr	Hourly Annual	33.63 69,950.40	34.63 72,030.40	35.68 74,214.40	36.74 76,419.20	37.87 78,769.60	39.02 81,161.60	40.18 83,574.40	41.38 86,070.40	42.62 88,649.60

\* 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)





ARB	Architectural Review Board
ASR	Aquifer Storage and Recovery
BCD	Building Codes Division (State)
BUG	Broadband Users Group
CAFR	Comprehensive Annual Financial Report
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
ESA	Endangered Species Act
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
MBP	Manufacturing Business Park



MDC	Mobile Data Computer
NLC	National League of Cities
OLCC	Oregon Liquor Control Commission
ORS	Oregon Revised Statutes
ODOT	Oregon Department of Transportation
PCI	Pavement Condition Index
PCN	Public Communications Network
PMP	Pavement Management Program
PMS	Pavement Maintenance System
PSAP	Public Safety Answering Point
SDC	System Development Charge
SWM	Surface Water Management
TAAC	Tualatin Arts Advisory Committee
TDC	Tualatin Development Commission
TDT	Transportation Development Tax
TEA	Tualatin Employee Association
TEAM	Together Everyone Achieves More (TEAM Tualatin – volunteer program)
TIF	Traffic Impact Fee
TLAC	Tualatin Library Advisory Committee
TMDL	Total Maximum Daily Load
TPARK	Tualatin Park Advisory Committee
TSP	Transportation Development Plan
TTAC	Tualatin Tomorrow Advisory Committee
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



## Appendix

## closed - bancroft bond fund revenue

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	179,077.76	180,032.44	181,000.00	0.00	0.00	0.00
<b>BEGINNING FUND BALANCE</b>	<b>179,077.76</b>	<b>180,032.44</b>	<b>181,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Assessment Princ-LID 43-90-ST	0.00	0.00	0.00	0.00	0.00	0.00
Assessment Int-LID 43-90-ST	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ASSESSMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest on Investments	954.68	916.54	1,000.00	0.00	0.00	0.00
<b>INVESTMENT EARNINGS</b>	<b>954.68</b>	<b>916.54</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Other Misc Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BANCROFT BOND FUND</b>	<b><u>180,032.44</u></b>	<b><u>180,948.98</u></b>	<b><u>182,000.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>





Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Bond Registration & Exp	0.00	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Principal - 98 Bancroft Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Interest - 98 Bancroft Bonds	0.00	0.00	0.00	0.00	0.00	0.00
<b>DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfers Out - General Fund	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Bond Indenture Reserve	0.00	0.00	182,000.00	0.00	0.00	0.00
Unappropriated	0.00	0.00	0.00	0.00	0.00	0.00
<b>CONTINGENCY &amp; RESERVES</b>	<b>0.00</b>	<b>0.00</b>	<b>182,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BANCROFT BOND FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>182,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	2,028,522.05	0.00	0.00	0.00	0.00	0.00
<b>BEGINNING FUND BALANCE</b>	<b>2,028,522.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest on Investments	0.00	0.00	0.00	0.00	0.00	0.00
Interest - Sewer	0.00	0.00	0.00	0.00	0.00	0.00
Interest - Road Gas Tax	0.00	0.00	0.00	0.00	0.00	0.00
Interest - Storm Drain SDC	0.00	0.00	0.00	0.00	0.00	0.00
<b>INVESTMENT EARNINGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfer In - Road Operating	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INFRASTRUCTURE RESERVE FUND</b>	<b><u>2,028,522.05</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Transfers Out - Road Operating	52,788.66	0.00	0.00	0.00	0.00	0.00
Transfers Out - Sewer	1,975,733.39	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS OUT</b>	<b>2,028,522.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Future Years Projects	0.00	0.00	0.00	0.00	0.00	0.00
<b>CONTINGENCY &amp; RESERVES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INFRASTRUCTURE RESERVE FUND</b>	<b><u>2,028,522.05</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	0.00	124,348.22	0.00	0.00	0.00	0.00
<b>BEGINNING FUND BALANCE</b>	<b>0.00</b>	<b>124,348.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest on Investments	3,466.65	694.40	0.00	0.00	0.00	0.00
<b>INVESTMENT EARNINGS</b>	<b>3,466.65</b>	<b>694.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfer In - Operations	1,010,000.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS IN</b>	<b>1,010,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Debt Issuance	1,100,000.00	0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATIONS WAREHOUSE FUND</b>	<b><u>2,113,466.65</u></b>	<b><u>125,042.62</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>





Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Projects Professional Svc	29,594.65	0.00	0.00	0.00	0.00	0.00
Projects Construction	1,948,823.78	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY</b>	<b>1,978,418.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Issuance Costs	10,700.00	0.00	0.00	0.00	0.00	0.00
<b>DEBT SERVICE</b>	<b>10,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfers Out - General Fund	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATIONS WAREHOUSE FUND</b>	<b><u>1,989,118.43</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>



## Appendix

## closed - local improvement district fund revenues

Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Beginning Fund Balance	472,010.76	474,527.05	477,000.00	0.00	0.00	0.00
<b>BEGINNING FUND BALANCE</b>	<b>472,010.76</b>	<b>474,527.05</b>	<b>477,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest on Investments	2,516.29	2,415.78	2,400.00	0.00	0.00	0.00
<b>INVESTMENT EARNINGS</b>	<b>2,516.29</b>	<b>2,415.78</b>	<b>2,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL IMPROVEMNT DISTRICT FUND</b>	<b><u>474,527.05</u></b>	<b><u>476,942.83</u></b>	<b><u>479,400.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>



Account Description	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17	Approved FY 16-17	Adopted FY 16-17
Consultants	0.00	0.00	0.00	0.00	0.00	0.00
Advertising - Informational	0.00	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Projects	0.00	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfers Out - General Fund	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Contingency	0.00	0.00	479,400.00	0.00	0.00	0.00
<b>CONTINGENCY &amp; RESERVES</b>	<b>0.00</b>	<b>0.00</b>	<b>479,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL IMPROVEMNT DISTRICT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>479,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



AMERICA'S  
**BEST COMMUNITY**  
TUALATIN, OREGON