

Fiscal Year 2026 - 2027 Proposed Budget



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City of Tualatin, OR

FY 2026 - 2027
Proposed Budget

City of Tualatin, OR

Annual Budget

For Fiscal Year July 1, 2026 to June 30, 2027

City Leadership:

Frank Bubenik, *Mayor*

Valerie Pratt, *Council President, Position #6*

Maria Reyes, *Council Member, Position #1*

Christen Sacco, *Council Member, Position #2*

Bridget Brooks, *Council Member, Position #3*

Cyndy Hillier, *Council Member, Position #4*

Octavio Gonzalez, *Council Member, Position #5*

Budget Committee:

Daniel Bachhuber

Chris Brune

Mary Dirksen

Anthony Gallegos

John Hannam

Elizabeth Michels

Gerardo Sanchez-Velazquez

Teddy Tsaknaridis, *Student Representative*

City Council Members



Frank Bubenik, Mayor



Maria Reyes, Councilor - Position 1



Christen Sacco, Councilor - Position 2



Bridget Brooks, Councilor - Position 3



Cyndy Hillier, Councilor - Position 4



Octavio Gonzalez, Councilor - Position 5



Valerie Pratt, Council President

Executive Management Team



Sherilyn Lombos, City Manager



Don Hudson, Assistant City
Manager/Finance Director



Megan George, Deputy City Manager



Aquilla Hurd-Ravich,
Community Development
Director



evin McConnell, City
Attorney



Greg Pickering, Police Chief



Bates Russell, Information
Services Director



Stacy Ruthrauff, Human Resources Director



Dustin Schull, Parks & Recreation Director



Rachel Sykes, Public Works Director

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 1, 2025.

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. Budget documents must be rated "proficient" in all four categories and in the fourteen mandatory criteria within those categories, to receive the award.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tualatin
Oregon**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

Reader's Guide



**Budget Document
Layout**

**Profile, Demographics
& History**

City Maps

2030 Vision

Budget Process

Fund Structure

Organization Chart

Boards and Committees



Budget Document Layout

How to Make the Most of the Budget Document

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

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

Reader's Guide

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

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

It presents the City organization chart.

It provides the Council Vision.

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

It includes the Advisory Committees and Boards.

Budget Message

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

Budget Summary

This section provides graphical representation of where our money comes from and where it is spent. We also provide a summary of each of the City's funds.

Revenues

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

Expenditures

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

Debt Service

The 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 schedule for AFSCME Local 422 employees, Police, and exempt and non-exempt management employees are included, as well as the list of authorized positions and Definition of Terms.



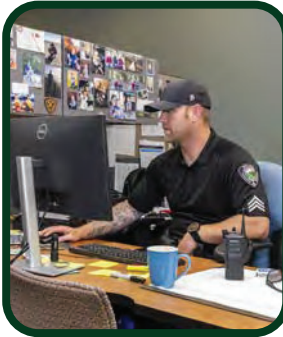
Tualatin City Offices and Library Building

Tualatin at a Glance

Incorporated in 1913



of Library items checked out: 417,490
 # of ebook/audiobook checkouts: 260,129
 # new library cards: 2,227



Police calls for service:
 25,439

Aa1

Moody's
 Investors
 Service
 Bond



28,318 Population*

12 Parks
360 Acres



55 Traffic Signals

82 Miles of
 Maintained Streets

181 Acres of
 Greenway trails &
 Natural areas



* 2025 Certified Population, Portland State University Population Research Center

VOLUNTEERS IN 2025

14,500
 Donated volunteer
 hours

1,500
 Total volunteers

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

- Library – 2,500 hours
- Parks, Greenspaces and Trails – 3,300 hours
- Summer Youth Programs – 1,750 hours
- Boards & Advisory Committees – 1,400 hours
- The Juanita Pohl Center – 2,100 hours
- Community Events – 650 hours





CITY of
TUALATIN

City Profile 2026



tualatinoregon.gov

503.692.2000 | 18880 SW Martinazzi Avenue, Tualatin, OR 97062

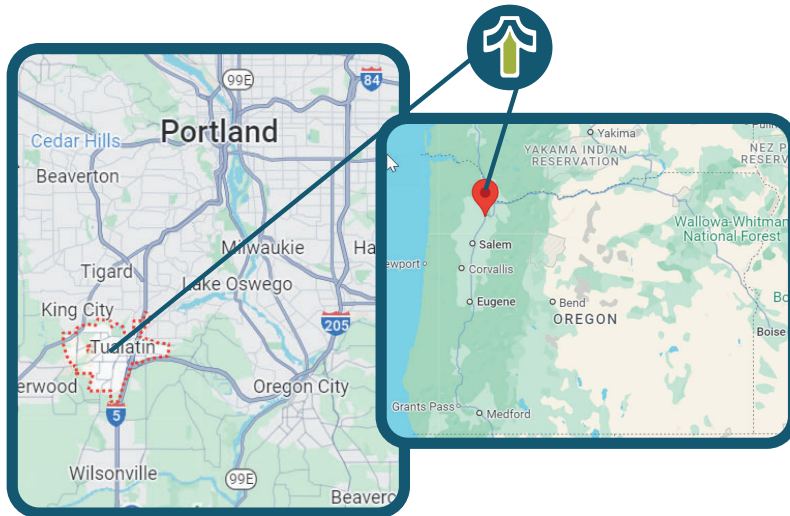
Welcome to Tualatin

The City of Tualatin is shaping the future of business and recreation in the Portland Metro area. With substantial investments in infrastructure and recreational opportunities, a highly skilled workforce, and a supportive, business-friendly environment, Tualatin is ready to welcome you. We are committed to enhancing quality of life—creating a vibrant, connected community where businesses succeed and people thrive.

Discover Tualatin today!

LOCATION

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



DISTANCE FROM TUALATIN

DESTINATION	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. It is part of an educated and skilled regional workshed and maintains a high standard of living.

LOCAL ATTRIBUTES 2023/2024

- Median Age: **37.5**
- Hispanic or Latino: **21%**
- Median Household Income: **\$105,073**
- High School Graduate or Higher: **93.1%**
- Bachelor's Degree or Higher: **45.5%**

REGIONAL WORKFORCE ATTRIBUTES 2020

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

POPULATION GROWTH

	2024 Population	2010 Population	% Growth
City of Tualatin	27,753	26,054	6.52%
Portland Region	2,535,714	2,453,168	3.36%
State of Oregon	4,267,261	3,831,074	11.38%

Doing Business Here

Tualatin's Economy

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

Key Industry Clusters

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

Tualatin Clusters



Transportation & Logistics

Employment: 1401
Percent Employment: 4.3%
Ave. Wage: \$91,000



Advanced Manufacturing

Employment: 3,497
Percent Employment: 10.7%
Ave. Wage: \$65,000



Software & Technology

Employment: 2,644
Percent Employment: 8.1%
Ave. Wage: \$146,000



Corporate & Financial

Employment: 1,567
Percent Employment: 4.8%
Ave. Wage: \$91,000



Health & Wellness

Employment: 3,745
Percent Employment: 11.4%
Ave. Wage: \$81,000

By The Numbers

AMERICAN
COMMUNITY
SURVEY 2023

BUSINESS & EMPLOYEES

1,890

Number of OED Businesses

32,736

Number of Employees in Tualatin

\$2.4 BILLION

Total Payroll in Tualatin

4.4%

Local Unemployment Rate

Lam Research

Largest Employer

BUILDING INVENTORY

12.9 MILLION

Total sq.ft Industrial Space

1.4 MILLION

Total sq.ft office space

INDUSTRY CLUSTERS

39%

Local jobs in key industry clusters

\$95,000

Average wage among industry clusters

\$76,000

Average wage in Tualatin among all industries

Quality of Life

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



DOWNTOWN TUALATIN

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

SHOPPING

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

SCHOOLS

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

PARKS

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

RECREATION

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

tualatinoregon.gov

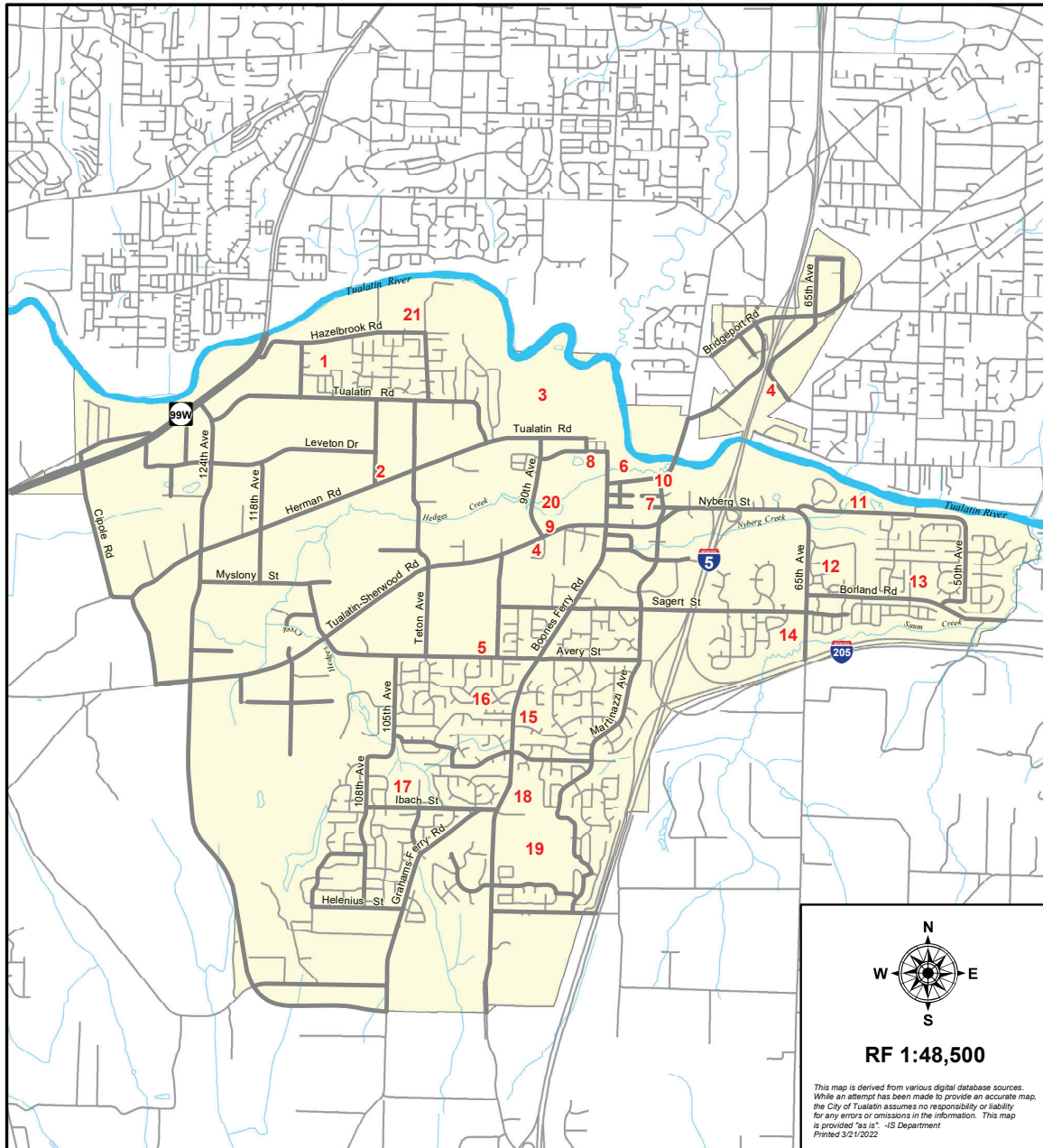
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Principal Employers

Current Year and Nine Years Ago June 30, 2025

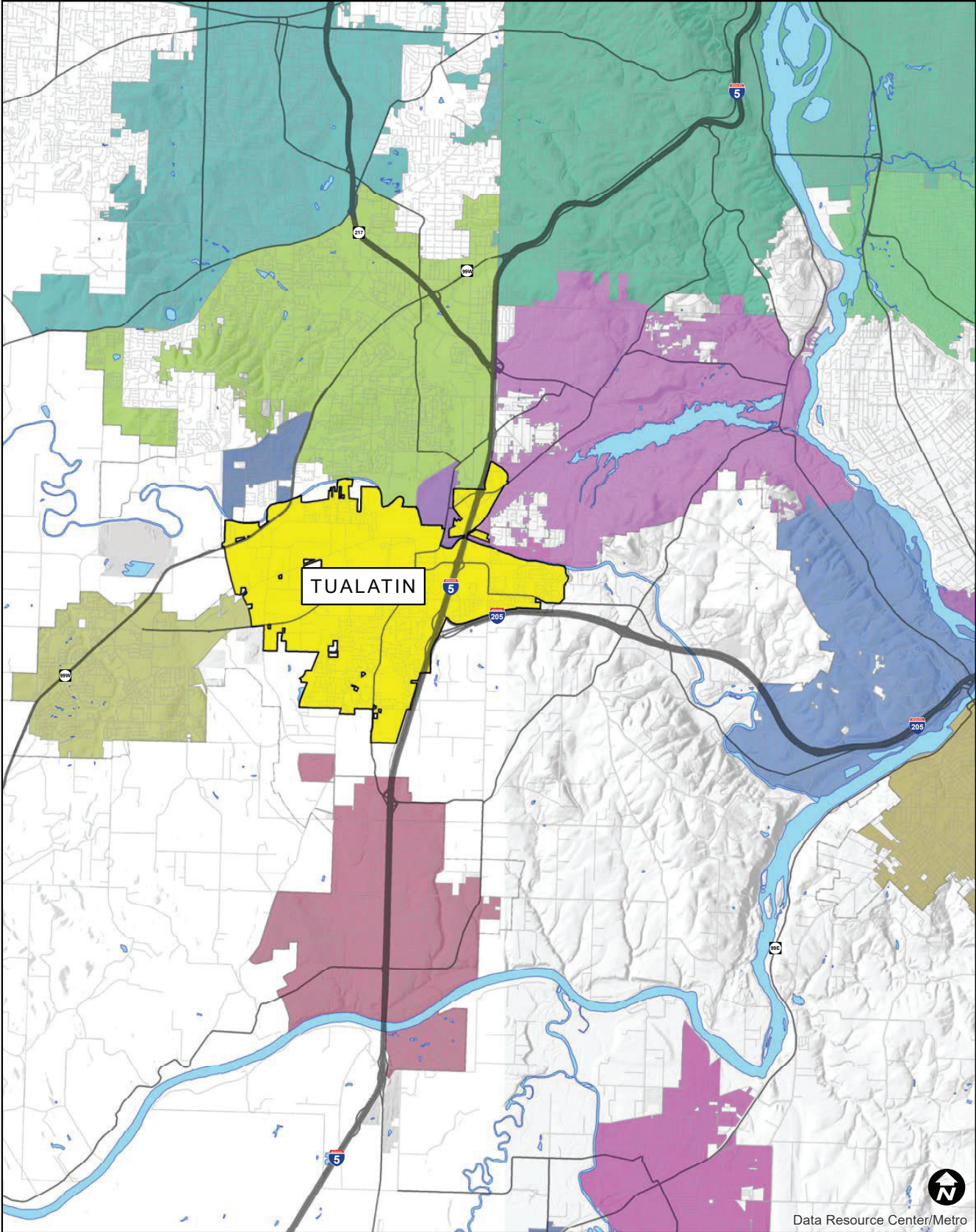
Employer	2025			2016		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Lam Research Corporation	3,551	1	11.76%	1,357	1	5.13%
Legacy Meridian Park Hospital	1,100	2	3.64%	905	2	3.42%
Infinity Rehab	984	3	3.26%			
Portland General Electric	924	4	3.06%	478	4	1.81%
Nortek Air Solutions	522	5	1.73%	540	3	2.04%
Amazon.com Services LLC	369	6	1.22%			
Ascentec Engineering LLC	351	7	1.16%			
Columbia Corrugated	327	8	1.08%	280	10	1.06%
Ichor Systems Inc	286	9	0.95%			
UPS Inc	275	10	0.91%	405	5	1.53%
Creganna Medical				386	6	1.46%
Pacific Furniture Industries				350	7	1.32%
DPI Specialty Foods Northwest				300	8	1.13%
Cabela's				290	9	1.10%
Pacific Foods of Oregon, Inc				280	10	1.06%
	<u>8,689</u>			<u>5,571</u>		
Total city employment			<u>30,200</u>			

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 |

Tualatin and the South Metro Region



Data Resource Center/Metro

City Council Vision and Priorities

City of Tualatin 2030 Vision

A
**CONNECTED,
INFORMED,
ENGAGED**
& CIVICALLY
COMMUNITY THAT EMBRACES
OUR CITY'S DIVERSITY.

A CARING &
**INCLUSIVE
COMMUNITY**
THAT PROMOTES EQUITY, DIVERSITY,
BELONGING & ACCESS IN CREATING A
MEANINGFUL QUALITY OF LIFE FOR
EVERYONE.

AN
ENVIRONMENTALLY
ACTIVE SUSTAINABLE, RESPONSIBLE &
FORWARD-THINKING COMMUNITY THAT VALUES
& PROTECTS OUR NATURAL RESOURCES,
INHABITANTS, & HABITATS.

A THRIVING & DIVERSIFIED
ECONOMY
THAT INCLUDES LIVING WAGE JOBS,
INCREASED TOURISM, & SUSTAINED
FINANCIAL STABILITY FOR THE
WHOLE CITY.

CITY of
TUALATIN
2030
Vision

SAFE, VIBRANT, & ACCESSIBLE
**GATHERING
PLACES**
THROUGHOUT THE CITY THAT BUILD
& CELEBRATE OUR WHOLE
COMMUNITY.

AN EFFICIENT, ACCESSIBLE, INNOVATIVE,
SUSTAINABLE, CONNECTED
TRANSPORTATION
SYSTEM THAT EFFECTIVELY & SAFELY
MEETS THE NEEDS OF OUR ENTIRE
COMMUNITY.

SAFE, DESIRABLE, WELCOMING & SUSTAINABLE
NEIGHBORHOODS
WITH HOUSING THAT IS AVAILABLE FOR ALL.

January 2026

City Council Priorities



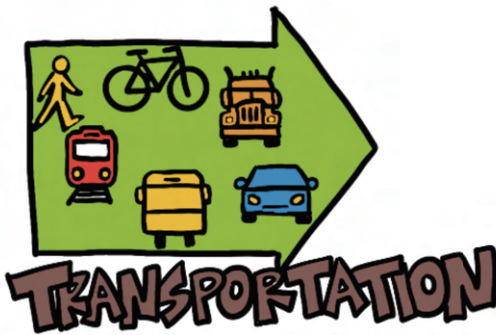
- Neighborhood investments are made around the city and those investments are celebrated. There is a process for understanding neighborhood needs.
- Strong relationships are built between the community, Council, and staff.
- The community is educated, allowing for full and effective engagement.
- Neighborhoods feel informed, engaged, and connected with other City groups.
- Tualatin is more livable with safe pedestrian pathways while maintaining our tree canopy.
- There are strong relationship between the Community Involvement Organizations (CIOs) and the city.
- There is a strong relationship with the Community Emergency Response Team (CERT) Program that strengthens the city's resiliency.



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



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



- Tualatin has clear transportation goals and priorities that support strategic advocacy.
- Safe transportation systems are in place that support all modes/users.
- There are protected funding streams for transportation.
- The Transportation System Plan is adopted and implementation has begun.
- Advocacy for regional transportation priorities is taking place.



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



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



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

Objectives Tied To Council Priorities



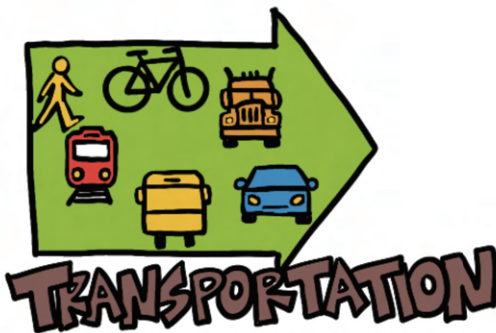
- Complete identified sidewalk repairs and street tree replacements as part of the first year of the two-year, City-wide Sidewalk Backlog Project. Additionally, evaluate and develop options for a new sidewalk maintenance program, to be implemented after the sidewalk backlog project is complete.
- Increase Police Department participation in neighborhood events and deepen relationships with local groups and Community Involvement Organizations (CIOs).
- Work in partnership with Washington County Cooperative Library Services (WCCLS) to implement new expectations in the countywide library service agreement, including planning centralization of the Library's collection.
- Finish replacing the existing patron computers throughout the library with modern systems.
- Conduct a community survey to gather feedback and inform City priorities and decision making.
- Host a Board and Committee Summit to strengthen coordination and engagement across advisory bodies.



- Continue ongoing work on a Housing Capacity Analysis which identifies housing types, characteristics, and locations needed to achieve fair housing choice and identify housing production targets.
- Continue to advocate for housing priorities through the City's contracted lobbyists and for transportation access for residents in new residential developments in south Tualatin.



- Amend the Tualatin Development Code to expand the opportunities for food carts within the city including development of design standards related to food cart pods.
- Engaging the community in downtown revitalization planning efforts that result in an urban design plan, downtown design standards, and development projects.
- Continuing to actively engage the business community, public and private partners to build a diverse, thriving, and economically resilient local economy.



- Continue utilizing information gathered in the FY 2024 - 2025 pavement survey, continue to strategically implement the Pavement Maintenance Program in FY 2026 - 2027. This year, staff plan to pilot the use of a higher density slurry seal treatment, along with crack seal and full depth patch work on minor collector roads, including Seneca Street, Nyberg Lane, 50th Avenue, Wilke Road, and Itel Street. Additionally, partnering with Washington County, ADA ramps and paving work will be completed along Graham's Ferry Road.
- Promote an efficient, accessible, and sustainable transportation system by implementing traffic improvements and coordinating projects with partner agencies to enhance design and provide better vehicle, bike, and pedestrian facilities, and develop ideas for improving transit service in our part of the region.



- Continue to support and implement climate action and sustainability goals in Maintenance Services operations. This includes participation in the Strategic Energy Management program and other related initiatives to reduce energy, resource consumption, and waste.
- Expand on the existing community engagement and outreach, including with the Backyard Habitat Certification Program. Coordinate multiple volunteer events to assist with planting within designated vegetated water quality facilities.
- Advance implementation of the Climate Action Plan in alignment with City Council goals.



- Support the Parks and Recreation Department in their Riverfront Park project effort.
- Finalize Integrated Pest Management Plan.



- Support the changing information and resource needs of vulnerable members of the community through Library services and programming.
- Continue to expand wellness programs. Enhance police officer wellness by improving access to fitness equipment and health programs.
- Complete and begin realizing the Library's updated strategic plan, including developing an organizational change implementation plan.
- Begin promoting and providing library services to Durham residents and schools, as part of the Library's new service area.
- Celebrate and commemorate the Tualatin Public Library's 50th anniversary.
- Explore sustainable revenue options to support the findings of the Gaps and Needs Analysis.

Budget Process

The annual budget is one of the most important and informative documents city officials 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 Office Puts Together a Proposed Budget

Each City must designate a budget officer, who, for the City of Tualatin, is the City Manager. 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 can not be for 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 as 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 can not 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 can not 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, explain 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 holds 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 of 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 can not 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, 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 to local option taxes or permanent rate limits must be submitted. In addition to the county tax assessor's copies, a copy of the resolutions required by Oregon Revised Statutes 221.760 and 221.770 must be submitted to the Oregon Department of Administrative Services by July 31, in order to receive the City's share of certain State Shared Revenues. Finally, a copy of the completed budget document, including the publication and tax certification forms, must be submitted to the county clerk's office by September 30.

Phase 4: Changing the Budget

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

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

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 a 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 Accounting

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.

Fund Structure

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

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

General

- General Fund

Special Revenue

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

Debt Service

- General Obligation Bond Fund

Capital Projects

- Park Development Fund
- Parks Project Fund

Enterprise

- Water Operating Fund
- Water Development Fund
- Sewer Operating Fund
- Sewer Development Fund
- Stormwater Operating Fund
- Stormwater Development Fund

Internal Service

- Vehicle Replacement Fund

Tualatin Development Commission

- TDC Administration Fund
- Southwest Urban Renewal District Bond Fund
- Southwest Urban Renewal District Project Fund
- Core Opportunity & Reinvestment Area Bond Fund
- Core Opportunity & Reinvestment Area Project 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 2026 - 2027 budget is considered a balanced budget as total resources are equal to total requirement in each fund.



Pickleball at Tualatin Community Park

Advisory Committees/Boards

Architectural Review Board

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

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

Members

- Cyndy Hillier, Chair/Council
- Keith Hancock
- Kyle Hoener
- Matt Kilmartin
- Dongmei Lin
- Patricia Parsons
- Skip Stanaway
- 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.

Meets monthly on the 3rd Tuesday of each month at 6:30pm. These meetings are open to the public.

Members

- Bridget Brooks, Council
- Janet Steiger Carr
- Mason Hall
- Brett Hamilton
- Kathleen Silloway
- Steven Traugh
- Brenna White

Budget Advisory Committee

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

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

Members

- Daniel Bachhuber
- Chris Brune
- Mary Dirksen
- Anthony Gallegos
- John Hannam
- Elizabeth Michels
- Gerardo Sanchez-Velazquez
- Teddy Tsaknaridis, Student

Core Area Parking District Board

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

Members

- Maria Reyes, Council
- Aaron Welk, Chair
- Gary Haberman
- Amy Trevor
- Heather Weber

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

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

Members

- Christen Sacco, Council
- Sunni Case Armstrong
- Kelsea Ashenbrenner
- Emily Baker
- Laura Engberson
- Kolini Fusitu'a
- Evelin Hooper
- Chris Paul
- Samantha Peterson
- Gerry Preston
- Maia Schroeder
- Erinn Stimson
- Nina Ichikawa, Student

Library Advisory Committee

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

Meets the first Tuesday of each month at 6:00pm. These meetings are open to the public.

Members

- Dana Paulino, Co-Chair
- Ashley Payne, Co-Chair
- Rachel Elliot
- Emy Loanzon
- Melissa Lawrence
- DeAnn Welker

Parks Advisory Committee

The Tualatin Parks Advisory Committee reviews, 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.

Meets the second Tuesday of each month at 6:00pm. These meetings are open to the public.

Members

- Adam Peterson, Chair
- Emma Gray, Vice-Chair
- Beth Dittman
- Nisha George
- Taylor Sarman

Tualatin Planning Commission

The TPC fulfills Oregon Planning Goal 1, as the committee for citizen involvement in the Land Conservation and Development Commission planning process. They review, advise, and make recommendations to City Council on matters affecting land use planning and the Comprehensive Plan. They have decision-making power for the following applications: Conditional Use Permits (CUP), Industrial Master Plan (IMP), Reinstatement of Use, Sign Variance (SVAR), Transitional Use Permit (TRP), and Variance (VAR).

Members

- Randall Hledik
- Justin Lindley
- Ursula Kuhn
- Allan Parachini
- Janelle Thompson
- Zach Wimer

Funding Sources

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

Road Utility
 Road Operating
 Transportation Development Tax
 Transportation Project
 Core Area Parking District
 Tualatin City Services Building

Road Utility Fund
 Road Operating Fund
 Transportation Development Tax Fund
 Transportation Project Fund
 Core Area Parking District Fund
 Tualatin City Services Building Fund

Tualatin Development Commission (TDC)

TDC Administration
 Leveton Projects
 Southwest Urban Renewal District

 Core Opportunity & Reinvestment Area

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

Description of Funds

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

Governmental Funds

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

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

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

Road Utility Fund - Accounts for road utility fees from property located within the City and business owners to maintain pavement 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 from Washington and Clackamas Counties for the operation and maintenance of the street system, traffic signals, bike paths, and landscaping of roadside areas.

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

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.

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

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

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

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

Debt Service Funds

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

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

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

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

Capital Projects Funds

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

Park Development Fund - Accounts for capital improvements to parks funded by system development charges and other contributions.

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

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

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

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

Enterprise Funds

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges. These funds represent three segments of operations: Water, Sewer, and Stormwater.

Water Operations

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

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

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

Sewer Operations

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

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

Stormwater Operations

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

Stormwater Development Fund - Accounts for system development charges assessed to finance expansion of the stormwater system.

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government or 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.



The City's recently redesigned Parks & Recreation van

City Wide Organization Chart



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

Budget Message

Budget Message



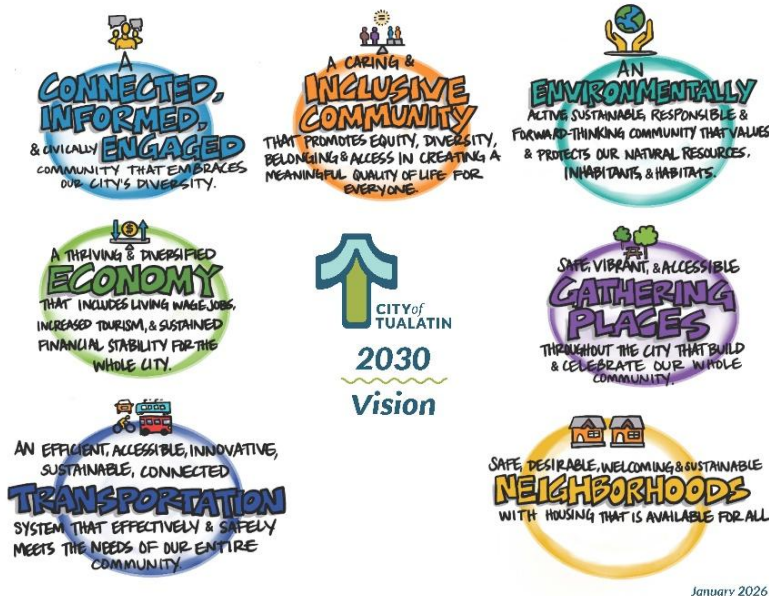
May 2026

Honorable Mayor Bubenik & Members of the Tualatin City Council
Members of the Tualatin Budget Advisory Committee
Members of the Tualatin Community

We are delighted to forward to all of you the City of Tualatin and Tualatin Development Commission Proposed Budget for Fiscal Year (FY) 2026-2027. This document is the culmination of months of work by City staff to develop a budget for the upcoming year that begins on July 1, 2026. The numbers included in the following pages were put together by the departments responsible for providing services to meet the needs of the community, our customers and to respond to the City Council's priorities that can be found on pages 22-26. Specific objectives designed to address the Council's priorities follow on pages 27-30 and are broken down by the seven City of Tualatin 2030 Vision statements:

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

The City Council Vision and Priorities is just one piece of the Reader's Guide section of the Proposed Budget Document. The Reader's Guide is presented to help provide background information on the City and help to navigate the budget and budget document.



The heart and soul of the budget document is found on the pages following this message. The first section is a Budget Summary with pages for each City fund, broken down by revenue and expenditure categories, and for the City budget in total. This section does not include the budget for the Tualatin Development Commission, which is included in its own section, starting on page 340. The City of Tualatin Budget, excluding the Tualatin Development Commission, is

\$176,951,360, an increase of 6.84% over the adopted, and amended, FY 2025-2026 Budget.

After the Budget Summary, you will find a section about the City's revenues. Behind this tab is a breakdown of the City's revenues by category, along with a description of each revenue source category. Detailed pages of the revenues found in each fund is found on pages 91 through 120. Since Property Taxes are the prime source of funding for general city operations, there is an overview of Oregon's Property Tax System and a summary of property taxes in Tualatin.

Following revenues, we detail the expenditures (pages 121 to 275) of the 33 expenditure budgets, including two inactive budgets, across 18 active funds. The budgets are divided into 5 categories to link like-type expenditures together; Policy & Administration, Community Development, Culture and Recreation, Public Safety and Public Works. Each budget has a description, which includes current year highlights, objectives for FY 2026-2027, performance measures and, where applicable, an organization chart and total Personal Services dollars included in that budget. After these items, a line-item detail of that budget is presented.



Fourteen of the budgets are part of the City's General Fund, which is the only unrestricted City Fund, making up just over 27% of the overall City budget. The revenues in the General Fund are spent on the many services we provide to our residents, businesses and visitors to our community. The services that are budgeted in the General Fund include the Police Department, responsible for keeping our community safe, as well as for the Parks Maintenance staff, who keep our parks safe and clean. Popular culture and recreation services are provided by the Tualatin Library and the Tualatin Parks and Recreation Department. Both departments provide on-going services that are popular in the community, but are also responsible for outstanding special programs, such as the highly successful Summer Reading Program and the West Coast Giant Pumpkin Regatta. Development and growth of our community starts with the City's Planning and Engineering Divisions. All of these services are supported by the remaining departments in the General Fund.

The other 17 active funds have legal restrictions on their revenues and what they can be spent on. Restricted funds are recorded in individual funds to track the appropriate expenditures for the revenues that are received. Included in this grouping are all our utility operating funds; Water, Sewer, Stormwater, Road; as well as the Road Utility Fund and the Parks Utility Fund. Also in this group are Development Funds, which record the system development charges for transportation (the Transportation Development Tax), parks, water, sewer and stormwater. The Building Fund is used to record building permit and fee revenue that is used for the City's building inspection program.

Information about the City's outstanding debt is included on pages 277 to 287. The City has two outstanding General Obligation Bonds, the 2018 Transportation Bond and the 2023 Parks Improvement Bond. The property tax levy is projected to drop to \$0.73 per \$1,000 of Assessed Value. This reduction is due to the structure of the Parks Bond, which anticipated the issuance of the remaining \$10 million of bond authority passed by the voters in 2022. Due to the timing of the future riverfront park project being pushed out due to coordination of planning with a downtown revitalization project, the remaining bond funds originally planned for a 2026 bond sale, will not be needed until 2027.

Following the debt service section is information about the City's Capital Improvement Plan (CIP). The information found on pages 288 through 313 contains summary tables found in the FY 27-FY 31 CIP by project and by funding source. Because the CIP is a planning document approved prior to the kick-off of the budget process, there are projects included in

the FY 26/27 column of the summary tables that were not actually included in the Proposed Budget. To help reconcile what projects are in the budget, Projects Included in the FY 2026-2027 Budget can be found starting on page 292.

The Tualatin Development Commission (TDC) Budget is found on pages 314 to 338. The TDC has two active project areas, the Southwest Urban Renewal District (SWURD) located in the south end of Tualatin, and the Core Opportunity and Reinvestment Area (CORA) in the City’s downtown core. The five funds that make up the TDC; TDC Admin, and Bond and Project Funds for both districts make up the total TDC budget of \$8,048,255, an increase of 5.33% over the Adopted, and amended, FY 2025-2026 budget. The current budget was amended to create the CORA Project Fund and record an interfund loan from SWURD to purchase a property in the District that will be utilized as part of one of the bigger catalyst projects in the downtown area. The adjustment also added funding for a Policy Analyst in the TDC to help with the ramped up activity happening in the project areas. The FY 2026-2027 budget includes funds to continue planning activities in both active district areas.

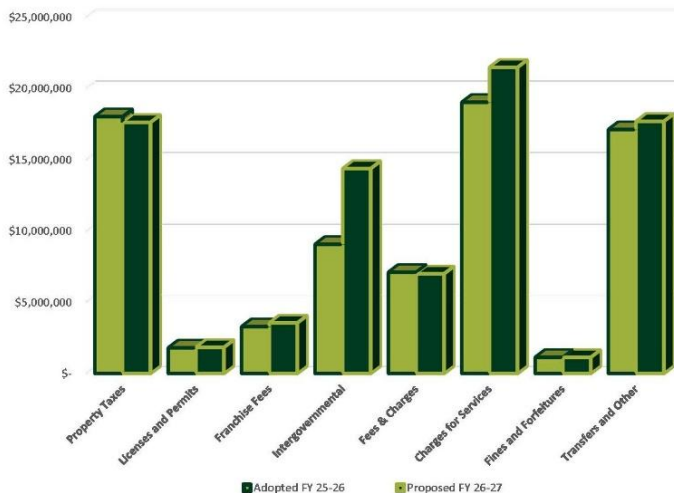
The Appendix starting on page 339 has the City’s adopted Financial Policies, the authorized positions across the organization, and the salary schedules for these positions. There is also a definition of terms and list of acronyms, to assist the reader in understanding some the city budget jargon we tend to use throughout the document.

Fiscal Year 2026-2027 Budget

The City of Tualatin continues to remain fiscally stable, even with our budget getting tighter and expenditure growth outpacing revenue growth. During the budget process, the Executive Team had conversations about the overall organization budget and needs. These discussions were fruitful in a cohesive understanding of each department’s needs and how they fit into the overall organization’s financial picture. We were not able to fund all the needs of each department, but we were able to work through decisions that needed to be made to maintain our stability. We know that future years will continue to provide challenges, but we are well positioned as an organization to work through those challenges. In the following pages, we will go into more detail of this year’s revenues and expenditures and how they are impacting our financial picture.

The stability in the City’s budget begins with our revenues and our revenue sources. In the FY 2026-2027 Proposed Budget, most of the revenue categories are projected to increase, as evidenced by the adjacent chart.

Overall, City revenues are projected to increase 10.55%.



Property tax revenue makes up 42.2% of General Fund Revenues, the largest source of revenues in this fund. Combined with property tax revenue in the General Obligation Bond Fund for outstanding debt service, this category is the second largest City revenue category at 20.8% of total revenues.

In FY 2025-2026, primarily due to equipment values in our Industrial properties depreciating, we saw assessed value growth come in less than the projected growth that was used when preparing that budget. Overall revenue, though, came in just over the budgeted amount due to a correction in the tax rolls by Washington County. With projected development hitting the tax rolls in Tax Year 2025-2026, we still feel a 3% growth in assessed value is appropriate. Total property tax revenue from our permanent tax rate in the General Fund and the bond levy rate in the General Obligation Bond Fund is declining 2.25%, primarily due to a lower scheduled debt service payments. As mentioned above, we structured the 2023 Parks Improvement Bond to anticipate new debt service for selling the remaining \$10 million of authority provided by the voters. The structure did not include a principal payment on those bonds in FY 2026-2027, in order to structure a new sale in a way to keep our bond levy level. With changes in the timing of the new Riverfront Park project, the bond sale has been pushed off until 2027, so the bond levy rate will drop, as well as the corresponding revenues.

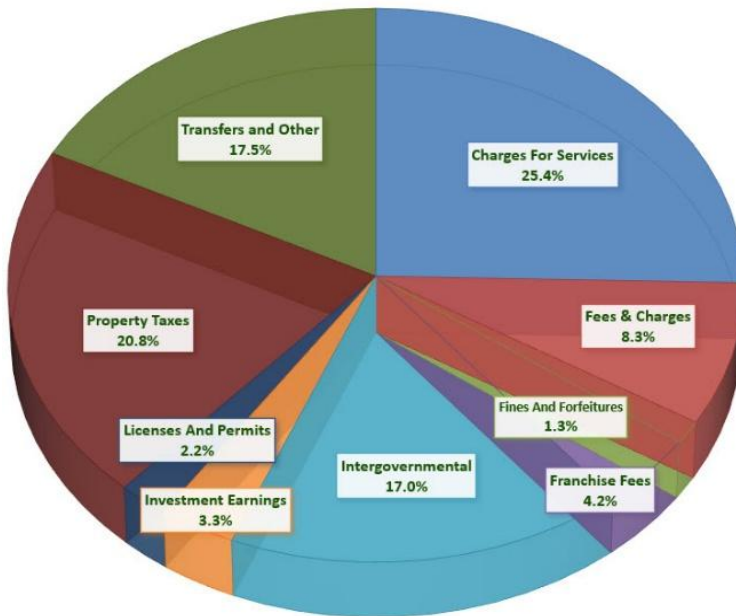
The largest revenue source in the City's overall budget is for Charges for Services, which is primarily made up of revenues from utility rates for Water, Sewer, and Stormwater. These services make up almost 92% of total Charges for Services revenue. Utility rates are set by the City Council and rate increases are guided by adopted utility master plans and the rate studies conducted as part of the master plan process. These rate increases help explain a portion of the increase in this category of 12.84%. During FY 2025-2026, the Parks and Recreation Department contracted for an outside review of our recreation program rates and the study found them to be significantly below market. We are phasing in our rates to get to market rate in the Spring of 2027. The other component of the increase in the Charges for Services category is the cumulative effect of these market adjustments in the Spring of 2026 and 2027. Additionally, included in the Proposed Budget is the addition of a Recreation Supervisor position that will add capacity in the Parks and Recreation Department to be able to increase offerings in recreation programming, as well as programming in the Juanita Pohl Center for active adults. Programming in both of these areas is extremely popular and being able to add offerings helps address a City Council priority of increased access to recreational programs.

Transfers and Other are primarily made up of transfers to the General Fund from other funds for services provided by General Fund departments to the activities in those funds. Transfers related to capital projects also contribute to this category. Utility capital projects that have funding from system development charges (SDC) are fully budgeted in the utility operating funds, with transfers to those funds from the utility development funds for the SDC-eligible portion of the project. The Other Revenue category is made up of investment earnings on idle City funds and miscellaneous revenue and is largely responsible for the 3.34% increase in Transfers and Others. With interest rates declining, investment earning is expected to decline almost 20%, but the City received funding for seismic water reservoir valves from the State of Oregon in the amount of \$1.75 million and is the primary driver of the increase in this category.

Intergovernmental revenues are another significant revenue source for the City. Revenues received from the State of Oregon for the City’s share of cigarette, liquor, marijuana and gas taxes are recorded in this category. Other sources included in this category are from intergovernmental agreements with the Tigard/Tualatin School District for police officers assigned as School Resource Officers, and the

City’s police services contract with the City of Durham. The City’s share of a county-wide and local Transient Lodging Tax (TLT), are also included in this category. The category can increase or decrease related to grants that are received by the City for various purposes, as well as reimbursements from Clean Water Services, our regional sewer partner, for sewer projects that are partially, or wholly, funded through regional sewer system development charges.

TOTAL REVENUE BY CATEGORY



The largest on-going revenue in the Intergovernmental category is for the Tualatin Public Library from the Washington County Cooperative Library System (WCCLS) and the City’s share from inclusion in the Clackamas County Library District. The \$2.14 million from these sources make up about 72% of the Library budget. The contribution from Washington

County of just over \$2 million is a mix of County General Funds and a recently renewed WCCLS property tax levy. Over the last few years, WCCLS and countywide libraries have participated in a Funding and Governance study that we have been actively involved in. While the details of the Intergovernmental Agreements that govern our relationship with WCCLS are still being finalized, the result of the new funding formula increased our share by 5% for FY 2026-2027.

Fees and Charges are primarily for Road and Parks Utility Fees and System Development Charges (SDC) for Water, Sewer, Stormwater, Roads and Parks. As homes and businesses are completed and utility accounts are set up, additional Parks Utility and Road Utility Fees are collected monthly. Rate increases in the Road Utility Fee are driven by a three-pronged index that Washington County uses for increases to the Transportation Development Tax and is included in the City’s Road Utility Fee Code. There is a slight decrease in this category for the upcoming year, as the Autumn Sunrise subdivision is nearing completion and SDC revenues for new residential properties will be declining. While the SDC collections are decreasing, these decreases are mostly offset by the increases in picnic shelter and ball field rentals managed by the new Recreation Supervisor and a new Pennies for Climate Action fee to help fund implementation of the City Council’s adopted Climate Action Plan.

Franchise fees are collected from companies that use the City’s right-of-way to provide services to their customers, through franchise fee agreements between the City and the company, or through compliance with the City’s right-of-way ordinance, and account for 4.20% of total revenues. The primary source of franchise fees are from Portland General Electric, Northwest Natural Gas and Republic Services. Projections for these revenues are based on past trends and proposed future rate increases. Taking those factors into consideration, this category is projected to increase 7.85% over the Adopted FY 2025-2026 budget.

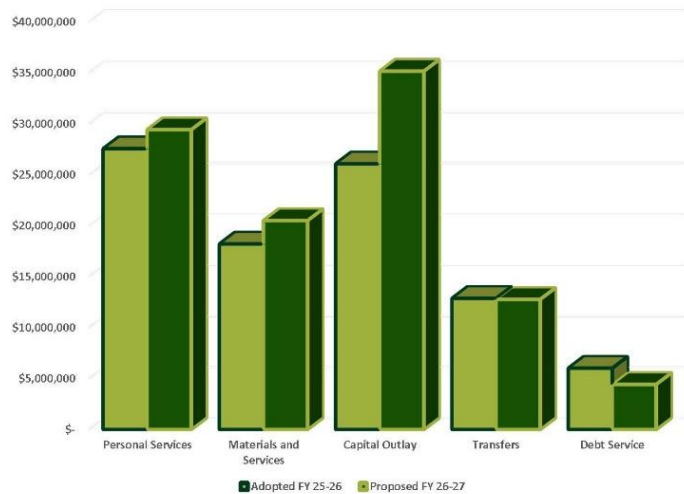
Licenses and Permits are for building and development permits, and business and rental licenses. Licenses and Permits make up 2.2% of City revenues and are holding steady for FY 2026-2027 with steady development occurring throughout the City.

Fines and Forfeitures make up a small portion of City revenues, primarily for Municipal Court Fines. The category is not changing from FY 2025-2026. The reinstallation of a red light photo enforcement intersection that was removed as part of Washington County’s Tualatin-Sherwood Road widening project was projected to be completed early in the fiscal year, but is just now going live, so the projected increase in the current budget did not occur and will be carried over into the upcoming year.

Investment Earnings are experiencing a 19.14% decrease as interest rates have dropped during the last year. Because of our investment strategy, we are able to maintain strong portfolio yields, but they are less than in previous years.

The City of Tualatin has an incredible group of employees that are dedicated to providing quality services to our customers and residents. Without them, we would not be able to provide the core services that make the City a great place to live, work, play and visit, but would also not be able to maintain and upgrade our facilities and infrastructure. As evidenced below, except for the high volume of capital projects being proposed in FY 2026-2027, Personal Services is the largest expenditure category in our budget. Personal services costs make up approximately 74% of the General Fund budget and 28.77% of the City’s total budget for the 167.35 full-time equivalents (FTE) included in the City of Tualatin budget that provide these services, an increase of 3 FTE over FY 2025-2026 adopted positions; the aforementioned Recreation Supervisor, a Storm/Sewer Technician and an increase of 1 FTE by splitting the previous Road/Storm/Sewer division in Public Works into two separate divisions that led to an increase in one manager position. Salaries are based upon the City’s salary schedules and include contractual obligations for cost of living and step increases based upon our collective bargaining agreements. Personal Services include benefits paid for by the City for health and dental benefits, and contributions to the Public Employees Retirement System (PERS). PERS contribution rates are set every two years and FY 2026-2027 is the second year of the current biennial rates, allowing for pension costs to only rise by the increase in salaries.

Other costs in this category are the City’s share of payroll taxes. The City purchases health and dental benefits through City County Insurances Services (CIS), using their buying power as a statewide pool to keep insurance premiums and annual increases lower than purchasing these benefits on the open market. Even by participating in the pool with CIS, premium increases effective January 1, 2027 are projected to increase significantly. Even with the increases in health and dental premiums and the new positions, the Personal Services expenditure budget is only increasing 6.78% to \$29.4 million in FY 2026-2027.



Materials and Services expenditures include operating supplies, uniforms and personal protective equipment to keep our employees safe, tools and equipment, technology, training, utilities for public facilities, as well as professional and contract services. Budget managers use diligence in absorbing increases in costs that are out of their control and do an outstanding job of managing their budgets, while providing the services that the Council and community have said are important. In many budgets, these on-going costs have been maintained at current expenditure levels, or only had slight increases. The overall Materials and Services category is increasing 12.59%, but this includes a number of one-time expenditures, expenditures that are out of the City's control for utility rate increases, including increased cost for purchasing water from the City of Portland and our dispatch contract services. Some of these increases are offset by the FY 2026-2027 Pavement Maintenance Program (PMP) in the Road Utility Fee Fund expenditures decreasing with less maintenance needed for the upcoming year. The PMP is a multi-year outlook with high and low project years, and the FY 2025-2026 included one of the high project years.

Other one-time expenditures included in the budget are for Capital Outlay items. The City utilizes one-time revenues and accumulated reserves to fund needed one-time expenditures. Capital Outlay makes up 34.38% of the City's budget and is seeing the largest category increase at almost 35% over the current fiscal year. Approximately half of the Capital Outlay category is for water and sewer projects, with a majority of the capital outlay percentage increase for projects in the Sewer Operating Fund for sewer upsizing projects on Martinazzi Avenue and SW 108th, in partnership with Clean Water Services. A complete list of capital outlay budgeted items can be found in the Capital Improvement Plan section of the budget document, on pages 217 and 218.

With all of the factors above, we are happy to present a budget that remains financially stable and fiscally sound.

Acknowledgments

Sincere thanks to all City staff for what they do to provide the high quality services our residents and customers have come to expect from the City of Tualatin. They do so with care, dedication and an eye for living within our means. We are very thankful for all those that work on the budget and the dedication this year to work together to balance the needs of each department and the organization as a whole. We could not maintain our stability without the dedication of those involved.

We also want to thank the Tualatin Budget Advisory Committee and the City Council, for their role in making Tualatin's budget process the best around.

Respectfully Submitted,



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



Don Hudson
Assistant City Manager/Finance Director

Budget Summary



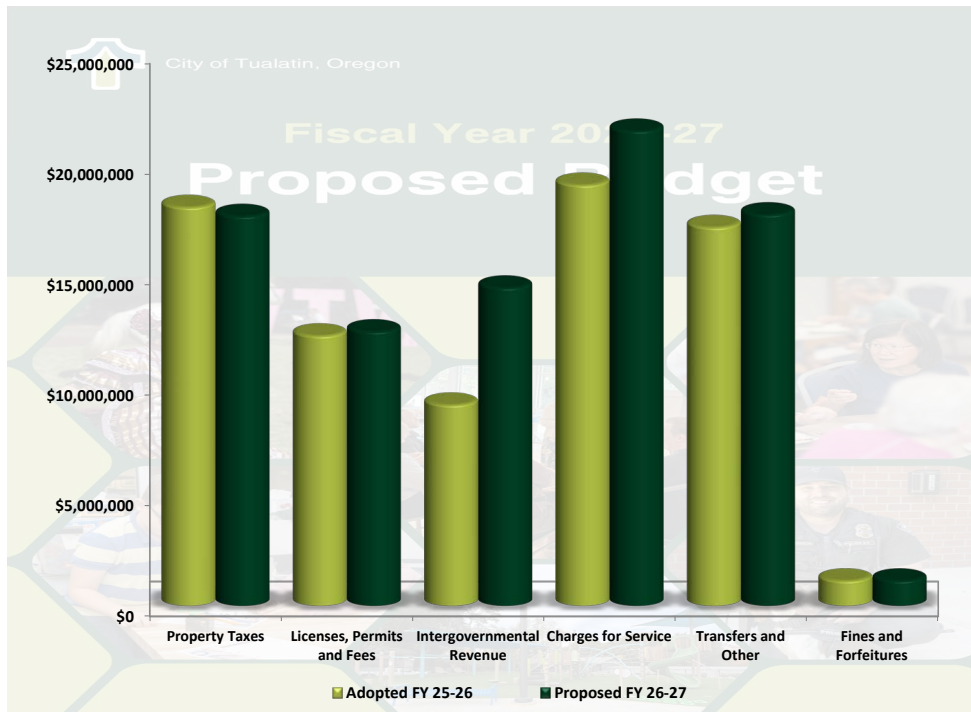
Where the Money Comes From

Where the Money Goes

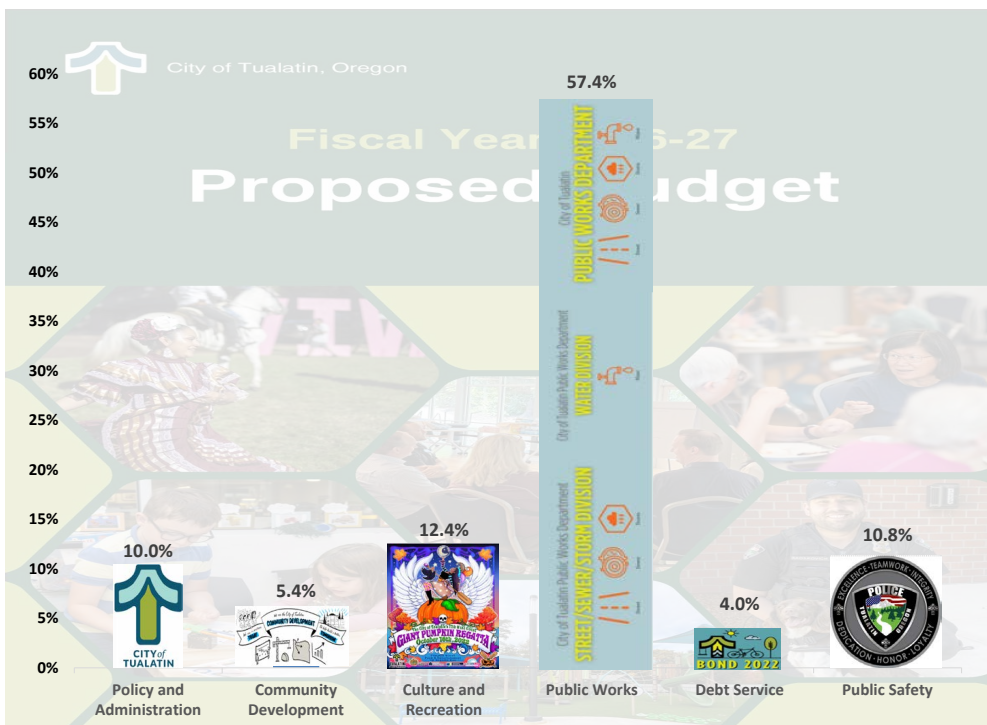
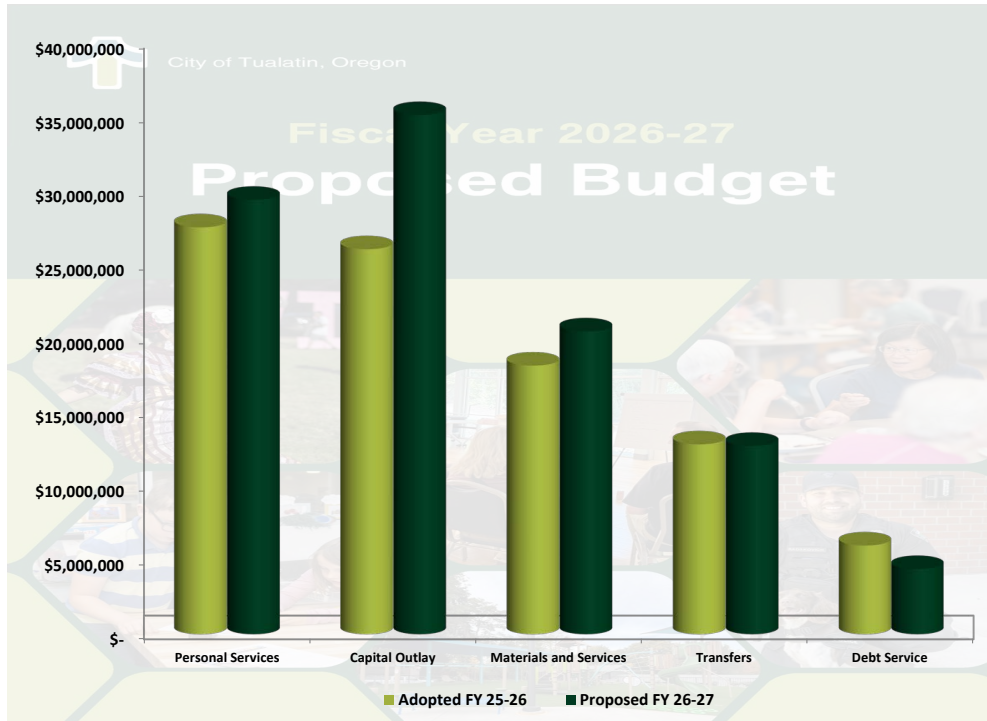
Summary by Fund



Where the Money Comes From



Where the Money Goes



Summary of All Funds

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	16,842,765	17,407,573	18,026,125	17,621,335
Franchise Fees	3,030,364	3,605,450	3,286,605	3,544,535
Licenses And Permits	1,216,158	1,586,939	1,795,410	1,830,410
Intergovernmental	8,085,590	9,862,822	9,095,435	14,385,895
Charges For Services	16,471,917	17,959,069	19,031,350	21,475,370
Fines And Forfeitures	704,922	714,472	1,132,500	1,130,500
Investment Earnings	3,791,606	3,945,120	3,409,320	2,756,900
Fees & Charges	8,253,286	8,617,622	7,137,610	7,030,440
Miscellaneous	1,625,721	376,590	728,780	2,072,310
Other Financing Sources	27,430	64,011	50,000	50,000
Transfers In	8,115,311	8,552,793	12,933,010	12,813,035
Beginning Fund Balance	94,266,066	90,114,291	88,999,450	92,240,630
Grand Total	162,431,136	162,806,752	165,625,595	176,951,360

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Capital Outlay	19,780,860	16,454,542	26,055,700	35,143,750
Contingency	0	0	23,683,625	24,707,370
Debt Service	5,709,985	5,733,302	6,008,435	4,415,605
Materials & Services	14,804,534	14,353,818	18,197,885	20,489,665
Other Financing Uses	0	0	0	0
Personal Services	24,038,375	25,331,239	27,538,550	29,405,260
Reserves & Unappropriated	90,114,291	92,445,057	51,280,100	50,034,005
Transfers Out	7,983,091	8,488,793	12,861,300	12,755,705
Grand Total	162,431,136	162,806,752	165,625,595	176,951,360

Changes in Fund Balance

Proposed FY 2026 - 2027

	Beginning	Changes in	Ending
	Fund Balance	Fund Balance	Fund Balance
General Fund	\$ 16,500,000	\$ (2,646,520)	\$ 13,853,480
Building Fund	1,397,410	(500,765)	896,645
Road Utility Fee Fund	2,743,610	567,000	3,310,610
Road Operating Fund	2,740,060	(1,112,260)	1,627,800
Core Area Parking District Fund	344,075	(60,205)	283,870
Tualatin Scholarship Fund	53,650	(450)	53,200
Parks Utility Fee Fund	790,920	(431,540)	359,380
Transportation Development Tax Fund	13,296,720	(1,774,830)	11,521,890
American Rescue Plan Fund	565,950	(565,950)	-
General Obligation Bond Fund	147,005	244,370	391,375
Park Development Fund	6,235,500	219,080	6,454,580
Parks Project Fund	7,715,000	(3,665,535)	4,049,465
Water Operating Fund	23,915,490	(4,401,425)	19,514,065
Water Development Fund	2,528,690	(2,276,635)	252,055
Sewer Operating Fund	6,133,885	118,660	6,252,545
Sewer Development Fund	4,068,650	(774,125)	3,294,525
Stormwater Operating Fund	11,223,720	(2,386,400)	8,837,320
Stormwater Development Fund	474,700	(459,850)	14,850
Vehicle Replacement Fund	3,058,590	(432,700)	2,625,890
Total City of Tualatin	\$ 103,933,625	\$ (20,340,080)	\$ 83,593,545
TDC Administration Fund	\$ 159,875	\$ 105,045	\$ 264,920
Southwest Urban Renewal District Bond Fund	3,368,255	2,816,950	6,185,205
Core Opportunity & Reinvestment Area Bond Fund	150,000	176,380	326,380
Core Opportunity & Reinvestment Area Project Fund	12,450	(12,450)	-
Total Tualatin Development Commission	\$ 3,690,580	\$ 3,085,925	\$ 6,776,505

General Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	12,228,461	12,640,571	13,023,005	13,367,120
Franchise Fees	3,030,364	3,605,450	3,286,605	3,544,535
Licenses And Permits	416,312	452,552	366,500	433,000
Intergovernmental	5,324,473	4,755,565	4,615,980	4,411,485
Charges For Services	272,490	296,661	218,200	455,900
Fines And Forfeitures	681,139	708,535	1,132,500	1,130,500
Investment Earnings	897,131	842,299	900,000	600,000
Fees & Charges	106,001	106,381	130,850	304,050
Miscellaneous	322,887	330,408	288,280	315,310
Other Financing Sources	729	0	0	0
Transfers In	5,480,690	5,595,570	6,295,900	7,097,990
Beginning Fund Balance	16,011,692	16,427,358	14,667,610	16,500,000
Grand Total	44,772,369	45,761,351	44,925,430	48,159,890

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	20,775,543	22,247,209	23,880,070	25,255,260
Materials & Services	5,735,204	6,306,113	7,107,615	7,479,545
Capital Outlay	1,774,314	335,878	2,445,565	1,220,000
Transfers Out	59,949	59,948	59,945	0
Debt Service	0	0	0	351,605
Contingency	0	0	4,946,055	5,145,960
Reserves & Unappropriated	16,427,358	16,812,203	6,486,180	8,707,520
Grand Total	44,772,369	45,761,351	44,925,430	48,159,890

Building Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Licenses And Permits	799,846	1,134,387	1,428,910	1,397,410
Charges For Services	615,189	892,209	464,625	662,625
Investment Earnings	41,067	71,984	44,820	42,060
Fees & Charges	52,859	61,621	22,100	32,100
Miscellaneous	9,839	11,100	7,000	7,000
Transfers In	192,230	289,134	87,600	130,275
Beginning Fund Balance	1,078,429	723,379	1,121,200	1,402,860
Grand Total	2,789,458	3,183,814	3,176,255	3,674,330

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	1,197,548	945,580	1,168,585	1,238,735
Materials & Services	219,189	243,157	748,775	799,710
Capital Outlay	0	0	60,000	60,000
Transfers Out	545,500	522,642	662,700	679,240
Contingency	0	0	396,010	416,655
Reserves & Unappropriated	723,379	1,472,435	140,185	479,990
Grand Total	2,685,617	3,183,814	3,176,255	3,674,330

Road Operating Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	2,760,474	3,055,713	2,823,555	3,087,470
Fines And Forfeitures	0	5,936	0	0
Investment Earnings	140,718	156,335	145,500	117,660
Fees & Charges	204,307	66,644	0	0
Miscellaneous	1,768	7,552	0	0
Transfers In	361,556	346,720	313,815	318,815
Beginning Fund Balance	3,894,205	3,861,064	3,490,880	2,740,060
Grand Total	7,363,028	7,499,963	6,773,750	6,264,005

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	531,426	530,254	586,610	723,285
Materials & Services	1,146,780	1,044,479	1,217,630	1,299,445
Capital Outlay	379,350	689,143	370,000	1,075,000
Transfers Out	1,444,409	1,517,645	1,547,070	1,538,475
Contingency	0	0	558,195	695,430
Reserves & Unappropriated	3,861,064	3,718,442	2,494,245	932,370
Grand Total	7,363,028	7,499,963	6,773,750	6,264,005

Road Utility Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	33,905	80,614	29,040	54,240
Fees & Charges	1,918,437	2,082,499	2,252,910	2,417,540
Miscellaneous	0	0	0	0
Transfers In	511,430	470,979	557,900	480,400
Beginning Fund Balance	961,465	1,204,706	2,504,670	2,743,610
Grand Total	3,425,237	3,838,797	5,344,520	5,695,790

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	1,777,272	844,335	2,269,840	1,875,235
Transfers Out	443,260	414,590	462,680	509,945
Contingency	0	0	409,880	357,775
Reserves & Unappropriated	1,204,706	2,579,873	2,202,120	2,952,835
Grand Total	3,425,237	3,838,797	5,344,520	5,695,790

Core Area Parking Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	11,145	12,121	11,580	9,000
Fees & Charges	84,036	77,729	85,000	89,250
Miscellaneous	0	0	0	0
Beginning Fund Balance	268,890	298,358	297,860	344,075
Grand Total	364,071	388,208	394,440	442,325

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	28,353	35,034	39,025	50,135
Capital Outlay	0	22,214	0	72,500
Transfers Out	37,360	42,730	31,250	35,820
Contingency	0	0	10,540	23,770
Reserves & Unappropriated	298,358	288,231	313,625	260,100
Grand Total	364,071	388,208	394,440	442,325

Parks Utility Fee Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	0	0	50,840
Investment Earnings	37,487	33,803	39,000	25,000
Fees & Charges	744,211	739,697	767,000	747,500
Beginning Fund Balance	715,929	983,833	1,172,500	790,920
Grand Total	1,497,627	1,757,333	1,978,500	1,614,260

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	11,397	13,939	32,000	12,000
Capital Outlay	425,217	843,025	1,060,000	1,080,000
Transfers Out	77,180	96,330	181,675	162,880
Contingency	0	0	163,800	188,230
Reserves & Unappropriated	983,833	804,039	541,025	171,150
Grand Total	1,497,627	1,757,333	1,978,500	1,614,260

Transportation Development Tax Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	445,404	486,789	440,000	398,880
Fees & Charges	1,617,871	2,351,579	1,525,000	1,525,000
Miscellaneous	0	1,647	0	0
Beginning Fund Balance	14,071,347	10,741,614	12,037,040	13,296,720
Grand Total	16,134,622	13,581,630	14,002,040	15,220,600

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	0	0	50,000	0
Capital Outlay	5,093,933	1,284,795	1,320,000	3,420,000
Transfers Out	299,075	104,250	185,865	278,710
Contingency	0	0	12,446,175	11,521,890
Reserves & Unappropriated	10,741,614	12,192,585	0	0
Grand Total	16,134,622	13,581,630	14,002,040	15,220,600

American Rescue Plan Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	0	0	0
Investment Earnings	0	0	0	0
Beginning Fund Balance	5,755,285	5,321,490	2,200,000	565,950
Grand Total	5,755,285	5,321,490	2,200,000	565,950

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	0	0	0	0
Materials & Services	0	0	0	0
Capital Outlay	363,465	2,906,447	2,063,725	565,950
Transfers Out	70,330	111,830	136,275	0
Contingency	0	0	0	0
Reserves & Unappropriated	5,321,490	2,303,212	0	0
Grand Total	5,755,285	5,321,490	2,200,000	565,950

General Obligation Bond Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	4,614,304	4,767,002	5,003,120	4,254,215
Intergovernmental	643	672	0	0
Investment Earnings	86,485	87,667	87,945	54,155
Beginning Fund Balance	216,130	194,313	153,185	147,005
Grand Total	4,917,562	5,049,654	5,244,250	4,455,375

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Debt Service	4,723,250	4,866,750	5,144,250	4,064,000
Reserves & Unappropriated	194,313	182,904	100,000	391,375
Grand Total	4,917,562	5,049,654	5,244,250	4,455,375

Park Development Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	0	0	0
Investment Earnings	112,761	193,211	217,000	180,000
Fees & Charges	2,044,084	1,496,476	789,750	355,000
Miscellaneous	0	0	0	0
Transfers In	0	0	0	0
Beginning Fund Balance	2,018,741	3,933,857	5,433,880	6,235,500
Grand Total	4,175,586	5,623,544	6,440,630	6,770,500

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	300	471	254,000	54,000
Capital Outlay	129,945	127,141	150,000	170,000
Transfers Out	111,485	154,638	76,375	91,920
Contingency	0	0	72,055	47,390
Reserves & Unappropriated	3,933,857	5,341,295	5,888,200	6,407,190
Grand Total	4,175,586	5,623,544	6,440,630	6,770,500

Parks Project Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	733,411	471,583	214,995	214,995
Other Financing Sources	0	0	0	0
Transfers In	0	0	69,045	74,655
Beginning Fund Balance	14,691,223	11,501,648	7,715,000	7,715,000
Grand Total	15,424,634	11,973,231	7,999,040	8,004,650

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	87,855	140,615	153,440	165,895
Materials & Services	0	1,400	1,000	1,000
Capital Outlay	3,710,861	3,414,451	3,500,000	3,500,000
Transfers Out	124,270	280,060	325,495	288,290
Other Financing Uses	0	0	0	0
Contingency	0	0	596,990	593,280
Reserves & Unappropriated	11,501,648	8,136,706	3,422,115	3,456,185
Grand Total	15,424,634	11,973,231	7,999,040	8,004,650

Transportation Project Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	28,539	0	0	0
Beginning Fund Balance	3,450,208	0	0	0
Grand Total	3,478,746	0	0	0

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	1,699	0	0	0
Capital Outlay	3,197,888	0	0	0
Transfers Out	279,160	0	0	0
Contingency	0	0	0	0
Reserves & Unappropriated	0	0	0	0
Grand Total	3,478,746	0	0	0

Tualatin City Services Building Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	2,911	0	0	0
Miscellaneous	0	0	0	0
Beginning Fund Balance	100,930	0	0	0
Grand Total	103,841	0	0	0

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Capital Outlay	103,841	0	0	0
Reserves & Unappropriated	0	0	0	0
Grand Total	103,841	0	0	0

Tualatin Scholarship Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	1,914	2,090	2,100	1,550
Miscellaneous	0	0	1,500	0
Beginning Fund Balance	51,200	52,115	53,115	53,650
Grand Total	53,115	54,205	56,715	55,200

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	1,000	1,000	3,000	2,000
Reserves & Unappropriated	52,115	53,205	53,715	53,200
Grand Total	53,115	54,205	56,715	55,200

Water Operating Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	115,000	0	0
Charges For Services	9,016,397	9,921,908	11,548,675	12,975,905
Investment Earnings	413,988	498,083	504,360	373,800
Fees & Charges	25,069	23,966	30,000	25,000
Miscellaneous	6,392	24,766	432,000	1,750,000
Transfers In	515,640	845,193	3,874,500	3,245,000
Beginning Fund Balance	11,518,411	11,876,357	13,540,010	12,691,770
Grand Total	21,495,898	23,305,274	29,929,545	31,061,475

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	868,639	878,112	1,067,525	991,275
Materials & Services	4,407,605	4,497,210	4,999,075	7,233,630
Capital Outlay	2,640,027	3,665,361	8,885,585	10,200,000
Transfers Out	1,703,269	1,835,046	2,278,380	1,959,825
Contingency	0	0	2,584,585	3,057,710
Reserves & Unappropriated	11,876,357	12,429,545	10,114,395	7,619,035
Grand Total	21,495,898	23,305,274	29,929,545	31,061,475

Water Development Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	72,311	120,408	110,000	61,620
Fees & Charges	1,153,911	1,542,101	1,400,000	1,400,000
Beginning Fund Balance	1,396,899	2,031,511	2,776,050	2,053,920
Grand Total	2,623,121	3,694,020	4,286,050	3,515,540

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Transfers Out	591,610	945,672	3,892,985	3,278,335
Contingency	0	0	0	0
Reserves & Unappropriated	2,031,511	2,748,348	393,065	237,205
Grand Total	2,623,121	3,694,020	4,286,050	3,515,540

Sewer Operating Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	1,935,871	1,630,900	6,836,100
Charges For Services	2,675,023	2,902,910	2,986,460	3,301,885
Investment Earnings	134,571	163,581	110,280	121,140
Miscellaneous	1,284,835	1,117	0	0
Transfers In	192,030	210,550	489,570	957,900
Beginning Fund Balance	3,351,630	4,111,476	4,831,030	6,133,860
Grand Total	7,638,089	9,325,505	10,048,240	17,350,885

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	577,364	589,469	682,320	531,650
Materials & Services	568,296	470,660	560,485	637,375
Capital Outlay	1,337,916	2,400,551	2,106,960	8,594,000
Transfers Out	1,043,037	1,045,016	1,003,600	1,335,315
Contingency	0	0	653,005	1,664,750
Reserves & Unappropriated	4,111,476	4,819,809	5,041,870	4,587,795
Grand Total	7,638,089	9,325,505	10,048,240	17,350,885

Sewer Development Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	0	25,000	0
Investment Earnings	147,739	164,302	158,000	120,960
Fees & Charges	50,568	60,322	100,000	100,000
Beginning Fund Balance	3,739,023	3,888,915	3,948,540	4,068,650
Grand Total	3,937,330	4,113,538	4,231,540	4,289,610

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	0	0	0	0
Capital Outlay	0	0	100,000	0
Transfers Out	48,415	79,027	293,030	995,085
Contingency	0	0	0	0
Reserves & Unappropriated	3,888,915	4,034,511	3,838,510	3,294,525
Grand Total	3,937,330	4,113,538	4,231,540	4,289,610

Stormwater Operating Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Charges For Services	3,078,263	3,187,581	3,271,555	3,427,055
Fines And Forfeitures	23,783	0	0	0
Investment Earnings	336,613	419,483	293,700	308,760
Fees & Charges	223,240	8,606	0	0
Miscellaneous	0	0	0	0
Transfers In	0	53,096	380,000	508,000
Beginning Fund Balance	8,133,938	9,824,856	9,541,920	11,223,720
Grand Total	11,795,836	13,493,622	13,487,175	15,467,535

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	0	0	0	499,160
Materials & Services	906,945	886,058	898,245	987,190
Capital Outlay	58	587,139	3,400,000	4,050,000
Transfers Out	1,063,977	1,215,814	1,343,975	1,093,865
Contingency	0	0	846,335	994,530
Reserves & Unappropriated	9,824,856	10,804,610	6,998,620	7,842,790
Grand Total	11,795,836	13,493,622	13,487,175	15,467,535

Stormwater Development Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	22,162	23,384	21,000	13,080
Fees & Charges	28,694	0	35,000	35,000
Beginning Fund Balance	579,893	589,944	542,480	474,770
Grand Total	630,749	613,328	598,480	522,850

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Capital Outlay	0	0	0	0
Transfers Out	40,805	63,556	380,000	508,000
Contingency	0	0	0	0
Reserves & Unappropriated	589,944	549,772	218,480	14,850
Grand Total	630,749	613,328	598,480	522,850

Vehicle Replacement Fund

Revenues

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Charges For Services	814,555	757,800	541,835	652,000
Investment Earnings	84,476	107,126	80,000	60,000
Other Financing Sources	26,701	64,011	50,000	50,000
Beginning Fund Balance	1,917,995	2,219,682	2,972,480	3,058,590
Grand Total	2,843,727	3,148,618	3,644,315	3,820,590

Expenditures

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	0	9,469	16,700	58,400
Capital Outlay	624,046	178,396	593,865	1,136,300
Reserves & Unappropriated	2,219,682	2,960,753	3,033,750	2,625,890
Grand Total	2,843,727	3,148,618	3,644,315	3,820,590

Revenue



Revenue by Source

Overview of Property Taxes

Property Tax Summary

Revenue by Fund

Summary of All Funds

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	16,842,765	17,407,573	18,026,125	17,621,335
Franchise Fees	3,030,364	3,605,450	3,286,605	3,544,535
Licenses And Permits	1,216,158	1,586,939	1,795,410	1,830,410
Intergovernmental	8,085,590	9,862,822	9,095,435	14,385,895
Charges For Services	16,471,917	17,959,069	19,031,350	21,475,370
Fines And Forfeitures	704,922	714,472	1,132,500	1,130,500
Investment Earnings	3,791,606	3,945,120	3,409,320	2,756,900
Fees & Charges	8,253,286	8,617,622	7,137,610	7,030,440
Miscellaneous	1,625,721	376,590	728,780	2,072,310
Other				
Financing Sources	27,430	64,011	50,000	50,000
Transfers In	8,115,311	8,552,793	12,933,010	12,813,035
Beginning Fund Balance	94,266,066	90,114,291	88,999,450	92,240,630
Grand Total	162,431,136	162,806,752	165,625,595	176,951,360

Revenue Sources

Revenues grew at the same percentage from FY 2026 - 2027 to FY 2026 - 2027 as in the previous year, showing stability in the City's revenue sources. Total City revenues increased 10.55%, primarily due larger increases in Intergovernmental Revenue and Charges for Services. Even without the large one-time increases in the Intergovernmental Revenue category, revenues are increasing 3.76%. The changes in each category will be explained more below and in the following pages.

Property Taxes

Property taxes make up 42.2% of the general fund revenues and 20.8% of total City revenues. The City of Tualatin has one of the lowest permanent tax rates in the Portland Metropolitan Area at a levy rate of \$2.2665 per \$1,000 of assessed value. Property tax revenues are based upon assessed value (AV) of a property, which differs from the property's real market value (RMV), and are limited by Measures 5 and 50, passed by Oregon voters in the 1990's.

Over the last number of years, our assessed value has experienced continued growth, increasing property tax revenue. With the disconnection between market value and assessed value and the assessed value growth factor of 3% built into Measure 50, we do experience AV growth, but not at the same level of increases to RMV. New development around the City helps increase our assessed value, while depreciating machinery and equipment in our industrial properties decrease our property tax revenue. We are hopeful that these two factors will result in a net increase to assessed values over the 3% growth factor from Measure 50, but we are conservative in our AV growth projections for FY 2026/2027, and budgeting for a 3% increase in AV, though due to lower debt service requirements in FY 2026 - 2027, the City's bond levy is decreasing, resulting in a 2.25% decrease in this category.

Licenses, Permits, & Fees

Licenses, permits, and fees are for building and development fees from utility companies for use of the City's right-of-way. Other fees that the City charges are also recorded in this category. Licenses, permits, and fees make up 14.6% of total revenues and are projected to slightly increase in FY 2026 - 2027. With the Autumn Sunrise subdivision nearing completion, fees and charges are declining. These declines are offset by projected increases in utility companies' net revenues, driving increases in the City's Franchise Fee revenues. All other revenues in this category are showing little to no growth, but are continuing to be stable.

Intergovernmental Revenues

Intergovernmental revenues, making up 17.0% of total revenues, are for revenues received from the State of Oregon for the City's share of cigarette, liquor, marijuana, and gas taxes, as well as for the Tualatin Public Library from the Washington County Cooperative Library System and the City's share from inclusion in the Clackamas County Library District. Other revenues included in this category are from intergovernmental assessments 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) is also included in this category. The category can increase or decrease related to grants that were received by the City for various purposes. Intergovernmental revenues is experiencing the largest categorical increase in FY 2026 - 2027, at 58.17%, due to reimbursements for sewer projects from Clean Water Services, our countywide sewer system partner.

Charges for Service

Charges for Service, primarily for water, sewer, and storm drain utility charges, is the largest single category in the City's revenue budget at 25.4%. Utility rates set by the City of Tualatin are guided by recommendations in the utility's master plans, accounting for the increases in this category. Revenues from the City's popular recreation programs are experiencing an increase for the coming year for two reasons. First, a market rate study was conducted in FY 2026 - 2027 and it was determined that our rates for recreation programs were significantly below market. FY 2026 - 2027 is the last year of incremental increases to bring our rates to market value. Additionally, the City is adding staff capacity in the Parks and Recreation department to increase recreational offerings, both in our summer programming and for programs for active adults through the Juanita Pohl Center.

Fines and Forfeitures

Fines and Forfeitures make up small portion of City revenues at 1.3%, primarily for Municipal Court Fines. This category is remaining flat in FY 2026 - 2027. Also included in this category are revenues for lost Library materials.

Transfers and Others

Transfers and Others record the costs of services provided to non-General Fund programs, for the cost of providing services to those programs that are budgeted and paid for in the General Fund. Additionally, utility capital projects that have funding from system development charges (SDC) are fully budgeted in the utility operating funds, with transfers to those funds from the utility development funds for the SDC-eligible portion of the project. Investment Earnings on idle funds are also included in this total. Transfers and Others account for 20.9% of total City revenues, and is experiencing a 3.34% increase.

Overview of Property Taxes

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

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

Tax Effect on a \$125,000 House

Rate x 100 = Tax Bill

Taxing Jurisdictions	Tax Rate * xValue = \$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

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 Ballot Measure 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 requires 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 Ballot Measure limitations
B. Local Option Levy			
1. Fixed Dollar	1-5 years or 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

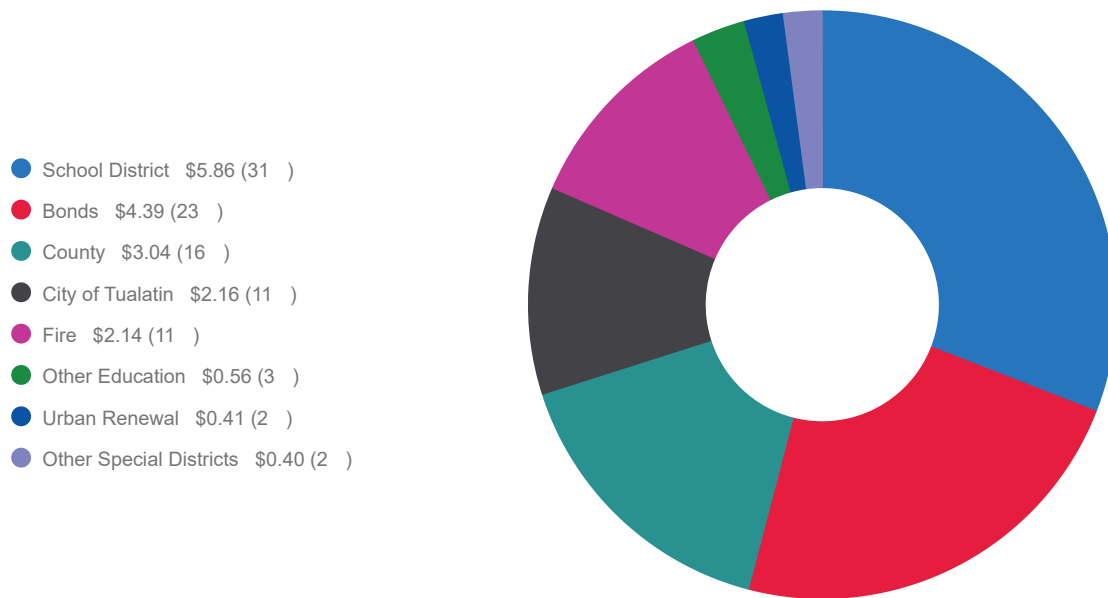
Part of Ballot Measure 5 legislation allows cities to distinguish between taxes and fees. This is important because how a fee or tax is classified determines whether it is inside or outside the \$10.00 tax rate limit. The council may adopt an ordinance or resolution that classifies whether or not a tax,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

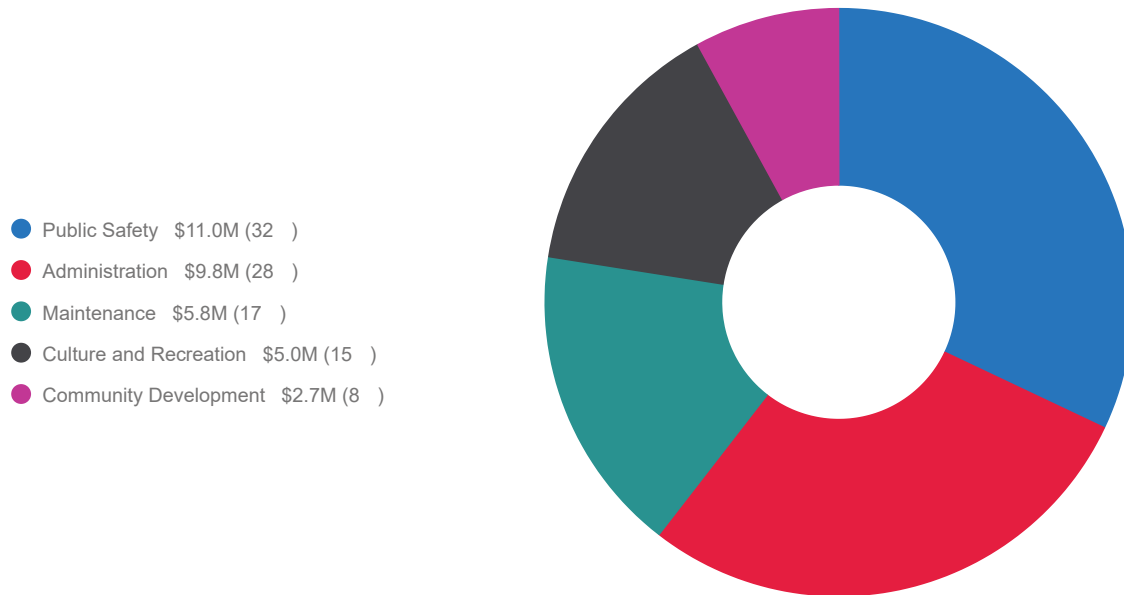
Local Government leaders need a sound understanding of local finances to be good stewards of the public's money. While financial administration is not a highly visible management responsibility, good money management is essential to ensuring that the ways and means can be found to fund the City's functions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

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Property Tax Summary



Annual property taxes are based upon the assessed value, as opposed to the market value, of your property. The average Tualatin resident pays \$18.95 per \$1,000 of assessed value. Therefore a homeowner with an assessed value of \$300,000 pays property tax of \$5,685 annually. Of this amount, the City of Tualatin receives approximately 11.4%, or \$648.09. The remaining amount is allocated to other entities, such as the County, school districts, and the fire district. For a complete list of entities, consult your property tax statement.



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

Revenue by Funds and Departments

Policy & Administration

- General Fund
- American Rescue Plan Fund

Community Development

- General Fund
- Building Fund

Culture and Recreation

- General Fund
- Tualatin Scholarship Fund
- Parks Utility Fund
- Park Development
- Parks Projects Fund

Public Safety

- General Fund

Public Works

- General Fund
- Water
 - Water Operating Fund
 - Water Development Fund
- Sewer
 - Sewer Operating Fund

- Sewer Development Fund
- Stormwater
 - Stormwater Operating Fund
 - Stormwater Development Fund
- Streets
 - Road Utility Fee Fund
 - Road Operating Fund
 - Transportation Development Tax Fund
 - Transportation Projects Fund
- Core Area Parking District Fund
- Vehicle Replacement Fund
- Tualatin City Services Building Fund

General Obligation Bond Fund

Enterprise Bond Fund

General Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	12,228,461	12,640,571	13,023,005	13,367,120
Property Taxes - WashCo	0	0	11,522,220	11,888,835
Property Taxes - ClackCo	12,110,799	12,533,089	1,393,285	1,455,785
Property Taxes - Prior Year	95,643	78,476	90,000	0
Interest on Taxes - WashCo	18,408	25,385	15,000	20,000
Interest on Taxes - ClackCo	3,611	3,620	2,500	2,500
Franchise Fees	3,030,364	3,605,450	3,286,605	3,544,535
Franchise Fees	2,032,329	2,410,698	2,311,605	2,539,535
Right of Way Fees	998,035	1,194,752	975,000	1,005,000
Licenses And Permits	416,312	452,552	366,500	433,000
Alarm Fees	72,150	52,117	46,000	65,000
Business License Fee	138,277	142,026	130,000	135,000
Metro Business License	16,489	17,220	5,500	15,000
Rental License	51,470	50,680	45,000	50,000
Signs	7,623	18,077	10,000	8,000
Public Works Permit Fees	59,882	65,323	70,000	70,000
Misc Planning License/Permits	622	791	0	0
Permits - Erosion Control	60,150	97,718	50,000	65,000
Fees - Erosion Control	9,650	8,600	10,000	25,000
Alcohol Permit Fees	0	0	0	0
Intergovernmental	5,324,473	4,755,565	4,615,980	4,411,485

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Grants - DUII Grant	0	0	0	0
Grants - Other Grant	51,282	42,058	47,330	42,630
Revenue				
Grants - Seat Belt Grant	8,198	20,994	15,000	15,000
Tualatin School Dist (SRO)	95,335	103,647	160,000	215,000
Grants - Misc Grants	6,833	11,150	18,250	16,120
Cigarette Tax	18,336	15,748	16,375	14,440
Marijuana Tax	179,051	242,981	230,000	260,000
OLCC per Capita	477,060	438,181	441,275	409,760
OLCC Formula Shared Rev	491,455	371,827	479,130	360,000
Grants - PCN Operations Grant	45,815	30,000	0	0
Transient Lodging Tax	582,603	585,472	600,000	600,000
Library Revenue-	1,858,030	1,895,191	1,914,135	2,009,850
Library Revenue-	115,965	123,923	123,595	128,260
MSTIP Revenues	300,000	0	0	0
Other Grants - State Grant	824,958	70,936	0	153,775
Other Grants - Federal	103,398	30,784	391,640	0
Equitable Sharing -Federal	0	600,126	0	0
Payments in Lieu of Prop Taxes	1,953	1,777	1,650	1,650
Durham Police	164,200	170,770	177,600	185,000
Charges For Services	272,490	296,661	218,200	455,900
Architectural Review	24,958	41,790	22,500	20,000
Other Land Use Appl Fees	11,631	16,633	15,000	15,000
Lien Search Fees	7,547	2,387	8,000	7,700

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Fingerprint Fees	0	0	0	0
Rec User Fees - Community	131,538	136,065	102,500	313,700
Recreation Program Fees - JPC	73,641	76,072	49,000	78,000
Library Program User Fees	0	0	1,000	1,000
Fleet Services	4,510	2,763	5,000	5,300
HEROES Program	18,665	20,950	15,200	15,200
Fines And Forfeitures	681,139	708,535	1,132,500	1,130,500
Municipal Court Fines	642,260	671,432	1,100,000	1,100,000
Other Court Fines	28,145	21,396	25,000	20,000
Other Restitution	3,267	11,007	5,000	7,500
Library Fines, Cards, Books	7,466	4,701	2,500	3,000
Investment Earnings	897,131	842,299	900,000	600,000
Interest on Investments	897,131	842,299	900,000	600,000
Fees & Charges	106,001	106,381	130,850	304,050
Liquor License Fee	3,230	3,350	3,500	3,200
Maps, Codebooks, Copies	248	581	450	450
Police Reports & Photos	6,511	6,547	8,500	7,200
Vehicle Impound Fee	2,545	5,230	4,500	5,250
Picnic Shelter Fees	19,945	21,584	15,000	24,000
Ball Field Fees	17,024	17,161	15,000	52,500
Juanita Pohl Ctr Use Fees	29,851	28,008	53,200	43,200
Heritage Center	0	0	0	0
Concession Fee	11,824	10,282	10,000	10,000
Street Tree Fees	12,535	10,910	18,000	20,250
Community Room Rental	2,289	2,729	2,700	3,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Pennies for Climate Action	0	0	0	135,000
Miscellaneous	322,887	330,408	288,280	315,310
Rental Income - Cell Tower	67,139	69,493	83,745	104,475
Rental Income - T-Mobile	0	0	0	0
Donations - Other Library	24,068	22,353	32,150	32,000
Donations - Parks & Rec	1,431	13,696	24,300	6,860
Donations - JPC Meals	3,500	3,000	5,000	16,000
Donations - Event Sponsorships	48,100	50,250	30,000	47,500
Donations - Donations Assorted	4,200	7,613	15,860	19,750
Donations - Police -9	0	140	0	0
Insurance Proceeds	35,334	86,298	0	0
Other Misc Income	139,116	77,565	97,225	88,725
Cash Over/Short	0	0	0	0
Other Financing Sources	729	0	0	0
Sale of Capital Assets	729	0	0	0
Transfers In	5,480,690	5,595,570	6,295,900	7,097,990
Transfer In - Building Fund	472,720	449,860	589,920	679,240
Transfer In - Road Utility	177,610	151,440	237,995	191,130
Transfer In - Road Operating	855,700	988,300	930,800	1,058,075
Transfer In - Core Area Pkg	37,360	42,730	31,250	35,820
Transfer In - Parks Utility Fund	77,180	96,330	135,415	112,860

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Transfer In - TDT	250,060	53,680	169,840	261,920
Transfer In - American Rescue Plan Fund	70,330	111,830	136,275	0
Transfer In - Park Development	74,450	53,170	25,110	24,320
Transfer In - Parks Project	124,270	280,060	325,495	288,290
Transfer In - Transportation	279,160	0	0	0
Transfer In - Water Fund	1,210,420	1,386,730	1,706,940	1,959,825
Transfer In - Sewer Fund	953,150	986,650	945,230	1,335,315
Transfer In - Stormwater Fund	707,050	877,920	983,400	1,093,865
Transfer In - Water Devel Fund	35,330	43,120	0	0
Transfer In - Sewer Dev Fund	0	1,250	6,520	0
Transfer In - Stormwater Dev	23,680	8,500	0	0
Transfer In - TDC Admin Fund	0	64,000	71,710	57,330
Transfer In - Leveton Projects	132,220	0	0	0
Beginning Fund Balance	16,011,692	16,427,358	14,667,610	16,500,000
Beginning Fund Balance	16,011,692	16,427,358	14,667,610	16,500,000
Grand Total	44,772,369	45,761,351	44,925,430	48,159,890

Building Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Licenses And Permits	799,846	1,134,387	1,428,910	1,397,410
Permits - Structural	421,991	657,750	1,162,200	1,172,200
Permits - Plumbing	159,562	163,360	140,000	120,000
Permits - Mechanical	217,128	312,337	125,000	105,000
Permits - Manufactured Homes	1,164	840	210	210
Permits - Excavation & Demo	0	100	1,500	0
Charges For Services	615,189	892,209	464,625	662,625
Review Fees - Structural	440,887	498,024	220,500	420,000
Review Fees - Plumbing	11,296	9,295	21,000	5,000
Review Fees - Mechanical	116,414	171,280	115,500	110,000
Review Fees - Fire & Safety	42,842	107,510	105,000	105,000
Review Fees - City of Durham	0	98,501	0	20,000
Review Fees - Miscellaneous	3,750	7,600	2,625	2,625
Investment Earnings	41,067	71,984	44,820	42,060
Interest on Investments	41,067	71,984	44,820	42,060
Fees & Charges	52,859	61,621	22,100	32,100
Admin Fee - Metro	7,605	6,304	2,100	2,100
Admin Fee - School Dist	28,600	21,813	10,000	10,000
Technology Fee	16,654	33,505	10,000	20,000
Maps, Codebooks, Copies	0	0	0	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Miscellaneous	9,839	11,100	7,000	7,000
Donations - Miscellaneous	0	0	0	0
Other Misc Income	9,839	11,100	7,000	7,000
Cash Over/Short	(0)	0	0	0
Transfers In	192,230	289,134	87,600	130,275
Transfer In - TDT	49,015	50,570	16,025	16,790
Transfer In - Park Development	37,035	101,468	28,480	42,965
Transfer In - Water Devel Fund	40,640	57,359	18,485	33,335
Transfer In - Sewer Dev Fund	48,415	77,777	24,610	37,185
Transfer In - Stormwater Dev	17,125	1,960	0	0
Beginning Fund Balance	1,078,429	723,379	1,121,200	1,402,860
Beginning Fund Balance	1,078,429	723,379	1,121,200	1,402,860
Grand Total	2,789,458	3,183,814	3,176,255	3,674,330

Road Utility Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	33,905	80,614	29,040	54,240
Interest on Investments	33,905	80,614	29,040	54,240
Fees & Charges	1,918,437	2,082,499	2,252,910	2,417,540
Utility Fee Revenue	1,338,440	1,451,470	1,572,800	1,699,720
Tigard Rd Utility Fees	13,783	11,724	15,900	0
Sidewalk/Tree Program	566,213	619,304	664,210	717,820
Miscellaneous	0	0	0	0
Other Misc Income	0	0	0	0
Transfers In	511,430	470,979	557,900	480,400
Transfer In - Road Operating	511,430	470,979	557,900	480,400
Beginning Fund Balance	961,465	1,204,706	2,504,670	2,743,610
Beginning Fund Balance	961,465	1,204,706	2,504,670	2,743,610
Grand Total	3,425,237	3,838,797	5,344,520	5,695,790

Road Operating Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	2,760,474	3,055,713	2,823,555	3,087,470
Grants - Other Grant Revenue	0	0	0	0
State Gas Tax	2,192,321	2,256,573	2,266,130	2,227,570
CDBG Grant Revenue	0	224,964	0	300,000
Other Grants - State Grant	0	24,932	0	0
Washington County Gas Tax	80,512	78,265	82,125	79,500
Vehicle License Fee - WashCo	429,779	413,570	418,300	421,000
Vehicle License Fee - ClackCo	57,863	57,409	57,000	59,400
Fines And Forfeitures	0	5,936	0	0
Other Restitution	0	5,936	0	0
Investment Earnings	140,718	156,335	145,500	117,660
Interest on Investments	140,718	156,335	145,500	117,660
Fees & Charges	204,307	66,644	0	0
Fee in Lieu - Improvements	204,307	66,644	0	0
Miscellaneous	1,768	7,552	0	0
Other Misc Income	1,768	7,552	0	0
Transfers In	361,556	346,720	313,815	318,815
Transfer In - Road Utility	259,346	263,150	224,685	318,815
Transfer In - Transportation	0	0	0	0
Transfer In - Stormwater Fund	102,210	83,570	89,130	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Beginning Fund Balance	3,894,205	3,861,064	3,490,880	2,740,060
Beginning Fund Balance	3,894,205	3,861,064	3,490,880	2,740,060
Grand Total	7,363,028	7,499,963	6,773,750	6,264,005

Core Area Parking Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	11,145	12,121	11,580	9,000
Interest on Investments	11,145	12,121	11,580	9,000
Fees & Charges	84,036	77,729	85,000	89,250
Core Area Parking -Current	84,036	77,729	85,000	89,250
Core Area Parking -Prior	0	0	0	0
Miscellaneous	0	0	0	0
Other Misc Income	0	0	0	0
Beginning Fund Balance	268,890	298,358	297,860	344,075
Beginning Fund Balance	268,890	298,358	252,360	298,575
Reserve for Lot Construction	0	0	45,500	45,500
Grand Total	364,071	388,208	394,440	442,325

Tualatin Scholarship Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	1,914	2,090	2,100	1,550
Interest on Investments	1,914	2,090	2,100	1,550
Miscellaneous	0	0	1,500	0
Donations - Donations Assorted	0	0	1,500	0
Beginning Fund Balance	51,200	52,115	53,115	53,650
Beginning Fund Balance	51,200	52,115	53,115	53,650
Grand Total	53,115	54,205	56,715	55,200

Parks Utility Fee Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	0	0	50,840
Other Grants - State Grant	0	0	0	50,840
Investment Earnings	37,487	33,803	39,000	25,000
Interest on Investments	37,487	33,803	39,000	25,000
Fees & Charges	744,211	739,697	767,000	747,500
Utility Fee Revenue	744,211	739,697	767,000	747,500
Beginning Fund Balance	715,929	983,833	1,172,500	790,920
Beginning Fund Balance	715,929	983,833	1,172,500	790,920
Grand Total	1,497,627	1,757,333	1,978,500	1,614,260

Transportation Development Tax Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	445,404	486,789	440,000	398,880
Interest on Investments	445,404	486,789	440,000	398,880
Fees & Charges	1,617,871	2,351,579	1,525,000	1,525,000
System Fees - Washington County	1,617,871	2,351,579	1,500,000	1,500,000
System Fees - Clackamas County	0	0	25,000	25,000
Miscellaneous	0	1,647	0	0
Other Misc Income	0	1,647	0	0
Beginning Fund Balance	14,071,347	10,741,614	12,037,040	13,296,720
Beginning Fund Balance	14,071,347	10,741,614	12,037,040	13,296,720
Grand Total	16,134,622	13,581,630	14,002,040	15,220,600

American Rescue Plan Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	0	0	0
Other Grants - Federal	0	0	0	0
Investment Earnings	0	0	0	0
Interest on Investments	0	0	0	0
Beginning Fund Balance	5,755,285	5,321,490	2,200,000	565,950
Beginning Fund Balance	5,755,285	5,321,490	2,200,000	565,950
Grand Total	5,755,285	5,321,490	2,200,000	565,950

General Obligation Bond Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	4,614,304	4,767,002	5,003,120	4,254,215
Property Taxes - WashCo	0	0	4,445,555	3,790,115
Property Taxes - ClackCo	4,581,174	4,731,571	537,565	464,100
Property Taxes - Prior Year	26,244	24,624	20,000	0
Interest on Taxes - WashCo	5,726	9,603	0	0
Interest on Taxes - ClackCo	1,160	1,204	0	0
Intergovernmental	643	672	0	0
Payments in Lieu of Prop Taxes	643	672	0	0
Investment Earnings	86,485	87,667	87,945	54,155
Interest on Investments	86,485	87,667	87,945	54,155
Beginning Fund Balance	216,130	194,313	153,185	147,005
Beginning Fund Balance	216,130	194,313	153,185	147,005
Grand Total	4,917,562	5,049,654	5,244,250	4,455,375

Park Development Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	0	0	0
Greenspaces	0	0	0	0
Other Grants - State Grant	0	0	0	0
Investment Earnings	112,761	193,211	217,000	180,000
Interest on Investments	112,761	193,211	217,000	180,000
Fees & Charges	2,044,084	1,496,476	789,750	355,000
Parks - SDC s	2,044,084	1,496,476	789,750	355,000
Miscellaneous	0	0	0	0
Other Misc Income	0	0	0	0
Transfers In	0	0	0	0
Transfer In - General Fund	0	0	0	0
Transfer In - Parks Utility Fund	0	0	0	0
Beginning Fund Balance	2,018,741	3,933,857	5,433,880	6,235,500
Beginning Fund Balance	2,018,741	3,933,857	5,433,880	6,235,500
Grand Total	4,175,586	5,623,544	6,440,630	6,770,500

Parks Project Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	733,411	471,583	214,995	214,995
Interest on Investments	733,411	471,583	214,995	214,995
Other Financing Sources	0	0	0	0
General obligation bond issued	0	0	0	0
Premiums on bond issued	0	0	0	0
Transfers In	0	0	69,045	74,655
Transfer In - Parks Utility Fund	0	0	46,260	50,020
Transfer In - Park Development	0	0	22,785	24,635
Beginning Fund Balance	14,691,223	11,501,648	7,715,000	7,715,000
Beginning Fund Balance	14,691,223	11,501,648	7,715,000	7,715,000
Grand Total	15,424,634	11,973,231	7,999,040	8,004,650

Transportation Project Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	28,539	0	0	0
Interest on Investments	28,539	0	0	0
Beginning Fund Balance	3,450,208	0	0	0
Beginning Fund Balance	3,450,208	0	0	0
Grand Total	3,478,746	0	0	0

Tualatin City Services Building Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	2,911	0	0	0
Interest on Investments	2,911	0	0	0
Miscellaneous	0	0	0	0
Donations - Miscellaneous	0	0	0	0
Other Misc Income	0	0	0	0
Beginning Fund Balance	100,930	0	0	0
Beginning Fund Balance	100,930	0	0	0
Grand Total	103,841	0	0	0

Water Operating Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	115,000	0	0
Other Grants - Federal	0	115,000	0	0
Charges For Services	9,016,397	9,921,908	11,548,675	12,975,905
Water Service Charge	460,015	527,180	590,100	677,400
Usage Charge	7,587,916	8,274,588	9,718,335	10,884,865
Fire Service	204,859	252,900	282,420	321,780
Bulk Water Revenue	0	0	0	0
Installation	24,740	23,160	10,000	10,000
Water Facility Charge	738,866	844,080	947,820	1,081,860
Investment Earnings	413,988	498,083	504,360	373,800
Interest on Investments	413,988	498,083	504,360	373,800
Fees & Charges	25,069	23,966	30,000	25,000
Temporary Water Service	20,540	9,481	12,000	10,000
Reconnect Fee	1,110	1,015	0	0
Carry Chrg - Late Payments	3,420	13,470	18,000	15,000
Miscellaneous	6,392	24,766	432,000	1,750,000
Other Misc Income	6,392	24,766	432,000	1,750,000
Transfers In	515,640	845,193	3,874,500	3,245,000
Transfer In - Transportation	0	0	0	0
Transfer In - Water Devel Fund	515,640	845,193	3,874,500	3,245,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Beginning Fund Balance	11,518,411	11,876,357	13,540,010	12,691,770
Beginning Fund Balance	11,518,411	11,876,357	13,540,010	12,691,770
Grand Total	21,495,898	23,305,274	29,929,545	31,061,475

Water Development Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	72,311	120,408	110,000	61,620
Interest on Investments	72,311	120,408	110,000	61,620
Fees & Charges	1,153,911	1,542,101	1,400,000	1,400,000
System Development Charge	1,153,911	1,542,101	1,400,000	1,400,000
Beginning Fund Balance	1,396,899	2,031,511	2,776,050	2,053,920
Beginning Fund Balance	1,396,899	2,031,511	2,776,050	2,053,920
Grand Total	2,623,121	3,694,020	4,286,050	3,515,540

Sewer Operating Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	1,935,871	1,630,900	6,836,100
Reimbursement from CWS	0	1,935,871	1,630,900	6,836,100
Charges For Services	2,675,023	2,902,910	2,986,460	3,301,885
User Charge - CWS Base	0	0	0	0
User Charge - CWS Usage	0	0	0	0
User Charge - COT Base	1,729,566	1,938,154	2,036,840	2,319,060
User Charge - COT Usage	693,549	759,423	825,620	868,825
User Charge - LO CWS Base	0	0	0	0
User Charge - LO CWS Usage	0	0	0	0
User Charge - LO COT Base	63,783	52,212	0	0
User Charge - LO COT Usage	26,875	21,908	0	0
User Charge - Tigard Base	13,009	12,167	0	0
User Charge - Tigard Usage	5,749	3,375	0	0
User Charge - Tigard COT Usage	0	0	0	0
Sewer Inspection	5,330	5,545	4,000	4,000
Industrial Discharge	137,162	110,127	120,000	110,000
Investment Earnings	134,571	163,581	110,280	121,140
Interest on Investments	134,571	163,581	110,280	121,140
Miscellaneous	1,284,835	1,117	0	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Other Misc Income	1,284,835	1,117	0	0
Transfers In	192,030	210,550	489,570	957,900
Transfer In - Transportation	0	0	0	0
Transfer In - Stormwater Fund	192,030	210,550	227,670	0
Transfer In - Sewer Dev Fund	0	0	261,900	957,900
Beginning Fund Balance	3,351,630	4,111,476	4,831,030	6,133,860
Beginning Fund Balance	3,351,630	4,111,476	4,831,030	6,133,860
Grand Total	7,638,089	9,325,505	10,048,240	17,350,885

Sewer Development Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Intergovernmental	0	0	25,000	0
Reimbursement from CWS	0	0	25,000	0
Investment Earnings	147,739	164,302	158,000	120,960
Interest on Investments	147,739	164,302	158,000	120,960
Fees & Charges	50,568	60,322	100,000	100,000
System Development Charge	50,568	60,322	100,000	100,000
Beginning Fund Balance	3,739,023	3,888,915	3,948,540	4,068,650
Beginning Fund Balance	3,739,023	3,888,915	3,948,540	4,068,650
Grand Total	3,937,330	4,113,538	4,231,540	4,289,610

Stormwater Operating Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Charges For Services	3,078,263	3,187,581	3,271,555	3,427,055
User Charge - CWS Regional	0	0	0	0
User Charge - COT Local	2,984,839	3,115,482	3,271,555	3,427,055
User Charge - Lake Oswego CWS	0	0	0	0
User Charge - Lake Oswego COT	75,706	58,465	0	0
User Charge - Tigard CWS	0	0	0	0
User Charge - Tigard COT	17,719	13,634	0	0
Fines And Forfeitures	23,783	0	0	0
Other Restitution	23,783	0	0	0
Investment Earnings	336,613	419,483	293,700	308,760
Interest on Investments	336,613	419,483	293,700	308,760
Fees & Charges	223,240	8,606	0	0
Fee in Lieu - Improvements	223,240	8,606	0	0
Miscellaneous	0	0	0	0
Other Misc Income	0	0	0	0
Transfers In	0	53,096	380,000	508,000
Transfer In - Stormwater Dev	0	53,096	380,000	508,000
Beginning Fund Balance	8,133,938	9,824,856	9,541,920	11,223,720
Beginning Fund Balance	8,133,938	9,824,856	9,541,920	11,223,720
Grand Total	11,795,836	13,493,622	13,487,175	15,467,535

Stormwater Development Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	22,162	23,384	21,000	13,080
Interest on Investments	22,162	23,384	21,000	13,080
Fees & Charges	28,694	0	35,000	35,000
Stormwater Quantity Fees	15,766	0	20,000	20,000
Stormwater Quality Fees	12,929	0	15,000	15,000
Beginning Fund Balance	579,893	589,944	542,480	474,770
Beginning Fund Balance	579,893	589,944	542,480	474,770
Grand Total	630,749	613,328	598,480	522,850

Enterprise Bond Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	9,781	10,256	0	0
Interest on Investments	9,781	10,256	0	0
Transfers In	861,735	741,552	864,680	0
Transfer In - General Fund	59,949	59,948	59,945	0
Transfer In - Building Fund	72,780	72,782	72,780	0
Transfer In - Road Utility	6,304	0	0	0
Transfer In - Road Operating	77,278	58,366	58,370	0
Transfer In - Water Fund	492,849	448,316	571,440	0
Transfer In - Sewer Fund	89,887	58,366	58,370	0
Transfer In - Stormwater Fund	62,687	43,774	43,775	0
Beginning Fund Balance	443,531	327,817	0	0
Beginning Fund Balance	443,531	327,817	0	0
Grand Total	1,315,047	1,079,625	864,680	0

Vehicle Replacement Fund

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Charges For Services	814,555	757,800	541,835	652,000
Vehicle Replacement Charge	814,555	757,800	541,835	652,000
Investment Earnings	84,476	107,126	80,000	60,000
Interest on Investments	84,476	107,126	80,000	60,000
Other Financing Sources	26,701	64,011	50,000	50,000
Sale of Capital Assets	26,701	64,011	50,000	50,000
Beginning Fund Balance	1,917,995	2,219,682	2,972,480	3,058,590
Beginning Fund Balance	1,917,995	2,219,682	2,972,480	3,058,590
Grand Total	2,843,727	3,148,618	3,644,315	3,820,590

Expenditures



Policy & Administration

Community Development

Culture and Recreation

Public Safety

Public Works



Policy & Administration

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

City Council



Administration

Finance



Municipal Court



Legal

Information Services



Non-Departmental



American Rescue Plan

Policy & Administration

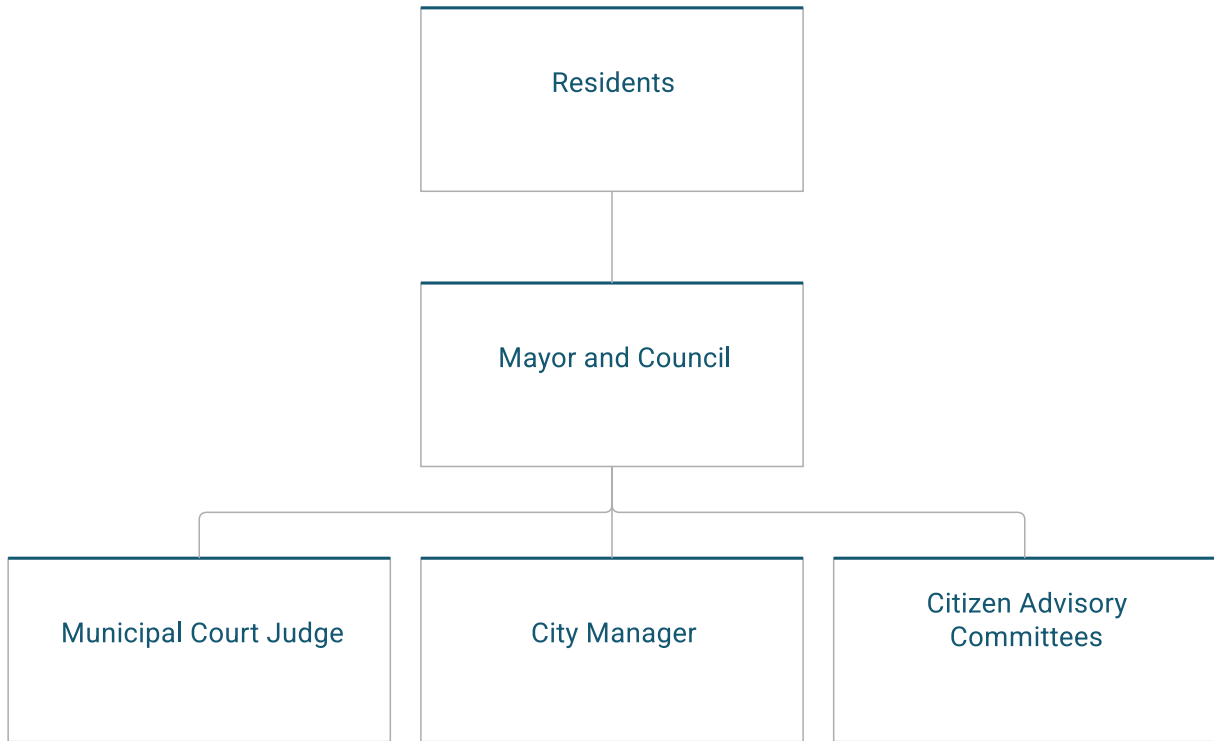
Summary of Requirements

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	5,078,105	5,372,972	6,034,915	6,415,595
Materials & Services	1,976,826	2,341,357	2,634,995	2,693,390
Capital Outlay	468,022	2,906,447	2,308,725	865,950
Transfers Out	130,279	171,778	196,220	0
Debt Service	0	0	0	351,605
Contingency	0	0	4,946,055	5,145,960
Reserves & Unappropriated	21,748,848	19,115,416	6,486,180	8,707,520
Grand Total	29,402,081	29,907,970	22,607,090	24,180,020

City Council

The City Council budget prioritizes community involvement and effective governance. It supports programs and activities such as the Outside Agency Grant; the Community Involvement Organization Program; the annual Council Advance; the Inclusion, Diversity, Equity, and Access (IDEA) Advisory Committee; mayor and council meeting expenses; and council events. These investments help build a stronger and more inclusive community where every voice matters.

In FY 2025 - 2026, accomplishments included awarding \$50,000 in grants to outside agencies and holding a Board and Committee Summit to strengthen coordination and engagement across city boards and committees. The Council also advocated for high visibility legislative priorities, including economic development and transportation initiatives, and represented Tualatin on regional boards and committees. Council members participated in professional development and advocacy events, including the League of Oregon Cities and National League of Cities conferences.



FY 2026 - 2027 Personal Services: \$67,350

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	40,902	41,940	36,905	67,350
Benefits-Employee Benefits	0	0	0	0
Benefits-FICA	321	554	365	180
Benefits-Insurance	40,581	38,948	36,540	63,910
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Council Technology	0	2,439	0	3,260
Materials & Services	72,445	93,705	161,505	202,435
Office Supplies	144	936	500	500
Printing & Postage	2	2,101	100	100
Recording Fees	0	0	500	500
Office Equipment & Furniture	642	0	0	0
Council Discounts	1,680	1,680	1,680	1,680
Donations - Outside Agency	0	0	50,000	50,000
CIO Grant Program	5,946	4,651	17,500	20,000
Consultants	18,033	22,205	22,000	50,000
Community Engagement	13,617	15,105	13,500	17,900
Conferences & Meetings	0	0	0	0
Conf & Meetings -Mayor	4,299	4,725	15,000	10,000
Conf & Meetings -Council	6,767	19,006	20,000	20,000
Membership Dues	4,025	4,586	5,125	5,155
Publication, Rpt, Ref Matl	0	0	0	0
Administrative Expense	17,290	18,709	15,600	26,600
Grand Total	113,347	135,645	198,410	269,785



Tualatin Mayor and City Council (back row from left: Councilor Bridget Brooks, Mayor Frank Bubenik, Councilor Christen Sacco, Councilor Octavio Gonzalez front row from left: Councilor Maria Reyes, Council President Valerie Pratt, and Councilor Cyndy Hillier)

Administration

The Administration budget includes the City Manager's Office and the Human Resources Department.

The City Manager's Office consists of a team of 7 employees, including the City Manager, Deputy City Manager, Deputy City Recorder, Community Engagement Coordinator, Creative Communications and Marketing Program Manager, Office Coordinator, and Climate Action Program Manager. The office oversees the general administration of the City, managing day-to-day operations and implementing the policies and goals established by the City Council. Responsibilities include citywide communications and marketing; community engagement; support to the Community Involvement Organizations (CIOs) and the Inclusion, Diversity, Equity, and Access (IDEA) Advisory Committee; government affairs and advocacy; and special projects such as homelessness response and climate action initiatives. The City Manager's Office also supports the Mayor and City Council by managing meeting agendas and materials, coordinating municipal elections, and maintaining official City records, including paper and digital records and the City's records management system.

The Human Resources Department consists of 5.75 employees, including the Human Resources Director, Human Resources/Risk Manager, Human Resources Specialist, Human Resources Assistant, and two Volunteer Coordinators. The department supports all City departments in recruitment and retention efforts, administers employee benefits, oversees the Classification and Compensation Plan, manages labor relations and contract administration for three employee associations, and ensures compliance with employment laws. The department also oversees safety and risk management programs, workers' compensation and claims administration, citywide CPR training, and the City's Volunteer Services Program.

This past year, the City Manager's Office launched a new city website – the first redesign since 2012. They also worked with a lobbying firm and the City Council to secure funding at the state and federal level for local projects. Two new funding sources to support implementation of the climate action plan were established and started collecting funds. The department supported the Community Involvement Organizations' efforts to update their boundary map and expect a recommendation in the next fiscal year.

The Human Resources Department successfully recruited key positions across the organization, including the Climate Action Program Manager. Human Resources also bargained a successor contract with the Tualatin Police Officers Association bargaining unit and continued fostering positive labor management relationships throughout the organization. In addition, they successfully transitioned the Paid Leave Oregon to an in-house program.

Objectives for FY 2026 - 2027

Advance implementation of the Climate Action Plan in alignment with City Council goals.

Explore sustainable revenue options to support the findings of the gaps and needs analysis.

Strengthen and perpetuate positive labor-management relationships across the organization.

Engage youth, families, and adults in volunteer programs.

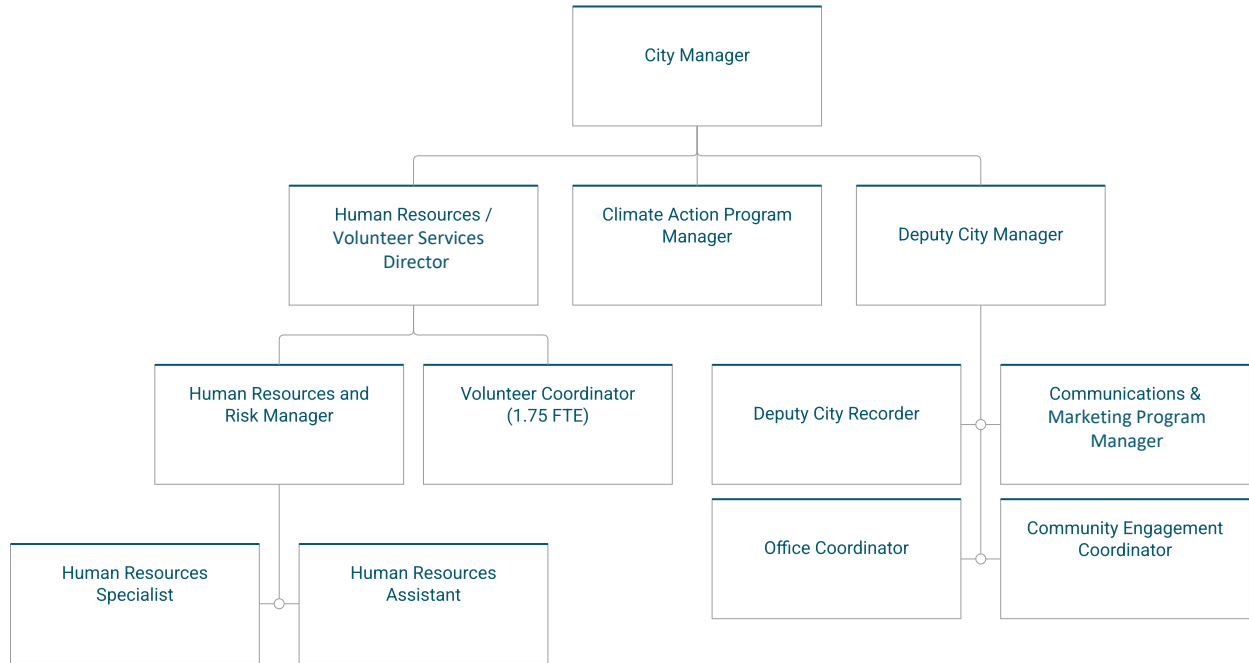
Conduct a community survey to gather feedback and inform City priorities and decision making.

Coordinate the municipal election for the positions of Mayor and Council Seats 1, 3, and 5.

Support employee growth and development through staff training and an updated performance management program.

Host a Board and Committee Summit to strengthen coordination and engagement across advisory bodies.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Number of hours served by volunteers	10,100	16,228	11,500	18,000
Percentage of vacancies on City committees that receive more than one applicant	100%	84%	100%	90%
Percentage of survey respondents that report the quality of services provided by the City as excellent or good	N/A	N/A	N/A	85%
Percentage of subscribers that open Tualatin Today monthly e-newsletter	45.7%	50.5%	48%	51%



FY 2026 - 2027 Personal Services: \$2,446,520

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	1,808,038	1,863,534	2,289,305	2,446,520
Salaries and Wages-Full Time	1,094,594	1,102,343	1,330,675	1,450,390
Salaries and Wages-Part Time	55,770	61,046	65,200	49,685
Salaries and Wages-Temporary	7,784	13,473	21,255	22,005
Salaries and Wages-Overtime	8,046	10,598	8,000	8,000
Benefits-Employee Benefits	14,146	14,500	18,625	19,535
Benefits-FICA	84,872	86,353	107,165	115,200
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	325,442	325,423	428,910	460,295
Benefits-Insurance	199,473	234,204	301,975	313,910
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Vacation Buy Back	13,423	11,079	7,500	7,500
Benefits-Comp Time Buy Back	25	0	0	0
Benefits-Paid Leave OR Tax	4,463	4,515	0	0
Materials & Services	82,839	80,420	80,170	112,870
Office Supplies	6,728	6,355	6,000	6,000
Printing & Postage	734	897	800	800
Uniforms & Safety Equipment	0	0	250	150
Medical & Other Testing	0	0	0	0
Safety/Risk Mgmt Program	1,257	0	0	0
Cell Phones	1,788	2,051	0	0
Office Equipment & Furniture	1,496	824	1,000	1,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Computer Equip & Software	1,383	4,648	0	2,000
Consultants	4,498	4,200	9,500	34,500
Legal	30,455	27,776	27,000	27,000
Conferences & Meetings	22,357	19,957	25,000	30,000
Membership Dues	4,647	5,172	5,820	6,620
Publication, Rpt, Ref Matl	299	72	100	100
Staff Training	2,626	1,000	0	0
Staff/Dept Recognition	0	124	0	0
Administrative Expense	2,520	6,328	4,700	4,700
Advertising - Recruitment	2,052	1,016	0	0
Equipment Rental	0	0	0	0
Grand Total	1,890,877	1,943,954	2,369,475	2,559,390



City Manager meeting with staff

Finance

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

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

The department had several successes during the previous fiscal year, including the implementation of a new budget publication software, a successful examination of the City's use of federal funds by an independent public accountant, maintaining the City's Investment Program, securing improved and more stable investment returns that will better weather fluctuations in market returns, and lastly, we continued the roll-out of the recently adopted grant acceptance and management policy, streamlining the City's grant management process by providing additional resources to the departments which manage grants.

Objectives for FY 2026 - 2027

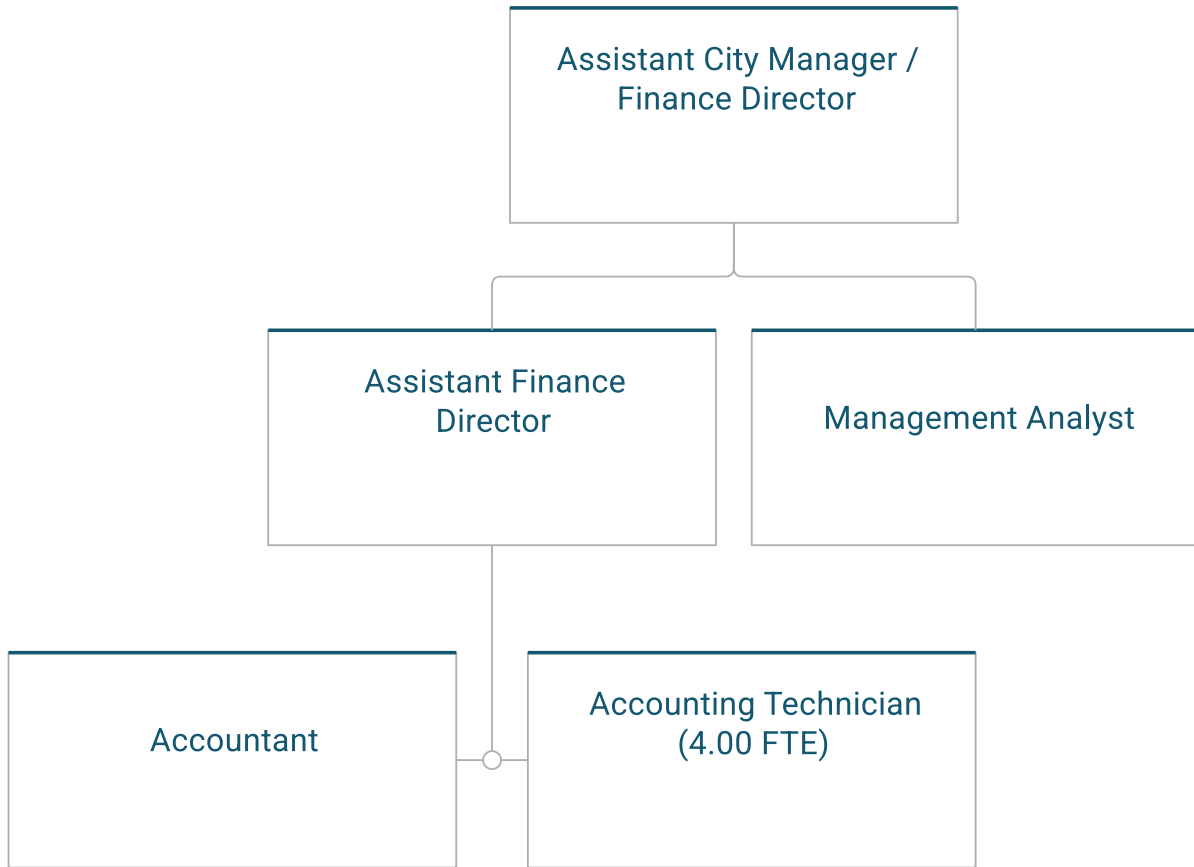
Upgrade the City's financial software to the latest, cloud-based Enterprise Resource Planning (ERP) system to enhance financial transparency, improve data accessibility, strengthen internal controls, and increase operational efficiency across all departments.

Develop and deploy a meaningful, citywide performance measure system that aligns financial resources with strategic priorities, support data-driven decision-making, and improve accountability to the community.

Publish a comprehensive Revenue Manual to provide clear, organized, and accessible guidance on the City's revenue sources, policies, and processes, supporting consistency, training, and long-term financial planning.

Identify and implement process improvements within financial operations to reduce redundancies, enhance service delivery, and ensure compliance with evolving regulatory and reporting standards.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Percentage of payments made within 30 days of invoice date	85%	90%	90%	90%
Number of utility billing adjustments per 1,000 customer accounts	24	23	< 10	< 10
Average number of working days to issue monthly financial reports	15	12	≤ 10	≤ 10



FY 2025 - 2026 Personal Services: \$1,281,260

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	1,126,984	1,185,047	1,240,595	1,281,260
Salaries and Wages-Full Time	723,372	762,429	785,250	811,000
Salaries and Wages-Overtime	0	158	0	0
Benefits-Employee Benefits	9,700	10,168	10,545	10,815
Benefits-FICA	54,218	57,407	59,440	61,365
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	199,408	204,118	236,270	243,955
Benefits-Insurance	133,182	138,523	143,090	148,125
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Vacation Buy Back	3,654	9,225	6,000	6,000
Benefits-Comp Time Buy Back	592	5	0	0
Benefits-Paid Leave OR Tax	2,858	3,015	0	0
Materials & Services	74,654	90,816	102,785	93,365
Office Supplies	0	0	0	0
Printing & Postage	8,581	10,311	10,000	10,500
Cell Phones	627	513	0	0
Office Equipment & Furniture	1,893	1,296	500	500
Computer Equip & Software	0	7,090	0	0
Audit	48,748	48,911	63,785	53,740
Consultants	0	9,071	3,000	3,000
Bond Registration & Exp	0	0	0	0
Conferences & Meetings	6,782	4,740	16,000	16,000
Membership Dues	4,581	4,630	5,950	6,075

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Publication, Rpt, Ref Matl	348	0	500	500
Staff Training	85	639	1,450	1,450
Administrative Expense	1,789	1,586	1,000	1,000
Advertising - Legis/Judicial	877	593	600	600
Advertising - Recruitment	343	1,437	0	0
Grand Total	1,201,638	1,275,863	1,343,380	1,374,625



Staff at Utility Billing counter at Tualatin City Offices

Municipal Court

Tualatin Municipal Court primarily hears traffic violations; violations of municipal codes and ordinances, including animal, vegetation and trash nuisances; vehicle impoundments; and parking and pedestrian violations. The court also hears certain minor tobacco, liquor, and drug violations. Court sessions are held on Thursdays. Arraignment hearing dates are split into two separate dockets, held in the morning hours, with trials held in the early afternoon. Special one-on-one appointments are available with the Judge, for particular circumstances.

When court is not in session, staff is working on their particular tasks while jointly working as a team to provide equal coverage at the counter assisting patrons, answering phone calls from defendants, attorneys, internal City employees, and other outside agencies. One of our most important daily tasks is reinstating driving privileges as soon as defendants are compliant and eligible for reinstatement. To make certain this goal is consistently achieved staff is on top of their game, checking and returning emails, returning voicemails, processing suspensions/reinstatements, all with a same-day expectation. In FY 2025 - 2026, the Municipal Court team implemented wedding ceremonies, performed on-request and by the City's Presiding Judge.

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

Objectives for FY 2026 - 2027

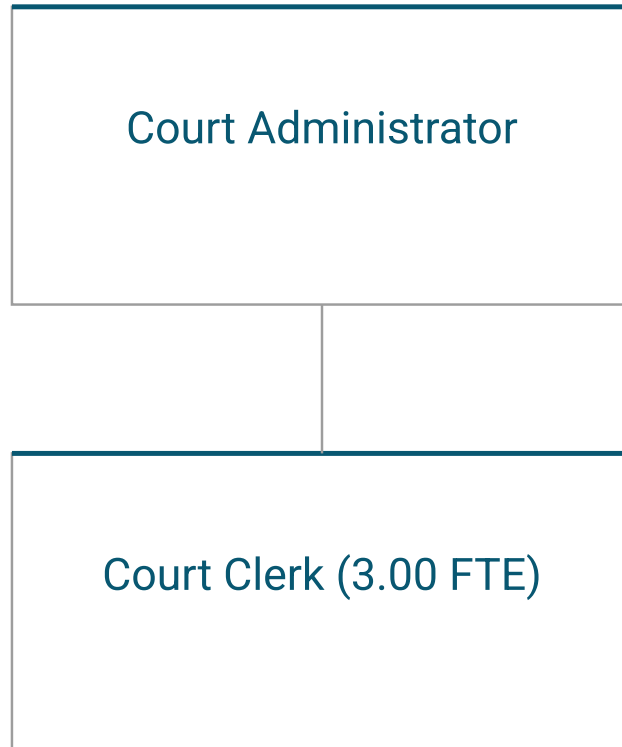
Provide equitable service to all customers.

Follow and keep the City knowledgeable of current legislative issues related to State Municipal Courts.

Process the citation volume produced from the reinstallation of safety cameras at the intersection of SW Tualatin-Sherwood Road & SW Avery Street.

Update the Municipal Court webpages.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Percentage of suspended driver's license holders reinstated within 24 hours	100%	100%	100%	100%
Percentage of phone messages responded to within 24 hours	100%	100%	100%	100%



FY 2026 - 2027 Personal Services: \$574,360

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	444,264	497,689	533,895	574,360
Salaries and Wages-Full Time	243,270	278,759	297,340	309,540
Salaries and Wages-Temporary	29,079	29,778	27,985	28,965
Salaries and Wages-Overtime	0	0	0	0
Benefits-Employee Benefits	2,992	2,554	2,100	2,150
Benefits-FICA	20,272	22,609	24,130	24,950
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	70,790	80,853	92,580	96,360
Benefits-Insurance	73,404	81,931	89,760	112,395
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Vacation Buy Back	3,165	0	0	0
Benefits-Comp Time Buy Back	168	0	0	0
Benefits-Paid Leave OR Tax	1,125	1,205	0	0
Materials & Services	17,412	14,631	17,600	19,370
Office Supplies	606	0	0	0
Printing & Postage	2,184	1,966	3,300	3,500
Office Equipment & Furniture	100	539	500	1,400
Computer Equip & Software	272	0	0	0
Court Costs	7,661	8,135	9,000	9,000
Conferences & Meetings	3,806	3,154	3,500	3,900
Membership Dues	309	715	500	770
Staff Training	0	0	400	400
Administrative Expense	715	122	400	400

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Advertising - Recruitment	1,759	0	0	0
Grand Total	461,676	512,320	551,495	593,730



First wedding officiated as part of Municipal Court's wedding ceremony services program, begun in 2025

Legal

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

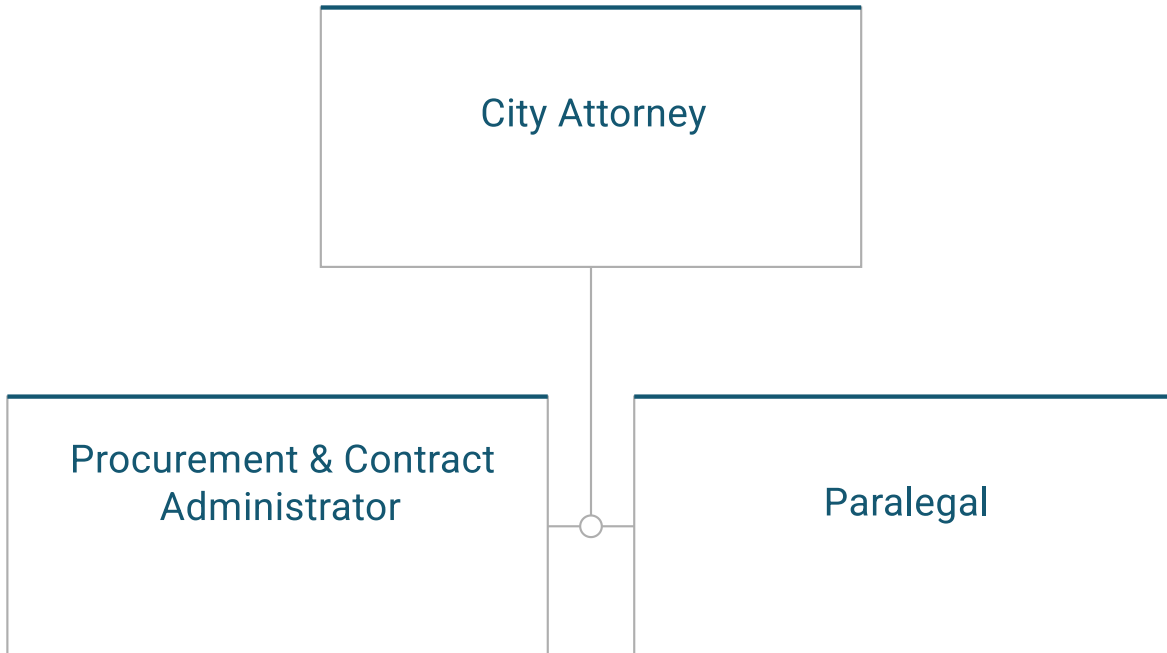
The team accomplished several notable projects in FY 2025 - 2026. They prepared a City Contracting Manual to assist staff understand and comply with the City's Public Contracting Rules, which is supplemented by a monthly Procurement Newsletter. Staff drafted and presented a Food, Beverage, and Apparel Policy to the City Council, which works to ensure compliance with applicable state ethics laws, rules, and opinions, by establishing guidelines to the City Manager concerning when City funds may be used to provide food, beverage, apparel, and like items to members of Council and City-elected Board/Committee members. The team assisted the Community Development Department process the Lam Research campus expansion project and provided legal support to both the Architectural Review Board and City Council as part of their review. In addition, the team assisted the Community Development Department process a City Manager interpretation decision requested by Northwest Cascade, Inc. DBA HoneyBucket and the Council review of that decision. Finally, the team assisted the City's Urban Renewal/Economic Development Manager take all steps to acquire the Matthias property, in furtherance of the Core Opportunity and Reinvestment Area Plan's 18970 Catalyst Project.

Objectives for FY 2026 - 2027

Provide legal advice and support to City Council, Boards and Commissions, Departments, and City staff.

Continue to negotiate contracts, real estate transactions, intergovernmental agreements, and other legal documents.

Provide training to Council, Departments, and City staff on a wide variety of topics and issues.



FY 2026 - 2027 Personal Services: \$624,445

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	443,889	543,890	575,750	624,445
Salaries and Wages-Full Time	279,943	337,777	351,435	377,940
Salaries and Wages-Overtime	0	0	0	0
Benefits-Employee Benefits	10,150	9,616	9,835	10,180
Benefits-FICA	20,845	24,165	26,185	28,110
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	68,239	93,597	104,940	112,850
Benefits-Insurance	63,577	77,470	83,355	95,365
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Vacation Buy Back	0	0	0	0
Benefits-Paid Leave OR Tax	1,134	1,265	0	0
Materials & Services	31,778	25,666	30,140	36,140
Office Supplies	0	0	0	0
Printing & Postage	224	66	400	400
Cell Phones	205	0	0	0
Office Equipment & Furniture	0	1,048	1,000	1,000
Computer Equip & Software	212	216	500	500
Consultants	16,128	12,705	10,000	16,000
Court Costs	543	0	500	500
Conferences & Meetings	4,352	3,185	6,000	6,000
Membership Dues	1,711	1,597	1,440	1,440
Publication, Rpt, Ref Matl	5,984	5,997	7,500	7,500
Staff Training	1,193	644	2,000	2,000
Administrative Expense	613	208	800	800

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Advertising - Recruitment	614	0	0	0
Grand Total	475,668	569,556	605,890	660,585



City Attorney at 2025 City of Tualatin Boards and Committees Summit

Information Services

Information Services (IS) keeps the City of Tualatin's technology and information secure, reliable, and up to date. The team aligns technology planning with city priorities and City Council goals while managing the IS budget and daily operations that support all departments.

IS manages the city's core systems, software, networks, and phone systems. They ensure strong connections between city facilities and provide secure remote access when needed. The team offers responsive help desk support, helping staff with devices, applications, and account access so they can do their work efficiently.

The department supports critical services such as law enforcement and water delivery by maintaining secure, reliable, and redundant systems. IS manages data backups, disaster recovery, and business continuity planning to keep services running during emergencies. They also oversee technology vendors, purchases, equipment replacement, and system upgrades to keep the city's technology current and standardized.

Information Services protects the City from cyber threats by strengthening security systems, updating hardware and software, and replacing outdated equipment. The team also ensures compliance with regulatory requirements and protects sensitive data.

IS also manages city data and provides mapping and information tools that help staff, officials, and residents make informed decisions. The department has implemented modern collaboration tools to improve communication and information sharing across city departments while maintaining strong privacy and security standards.

As technology continues to evolve, Information Services actively explores emerging tools, including artificial intelligence, automation, and other new technologies. The team evaluates how these solutions can improve efficiency, enhance public services, and support staff, while carefully considering security, budgetary, privacy, and ethical use. By staying informed and adaptable, IS helps prepare the City of Tualatin for the changing technology landscape and the needs of the future.

Objectives for FY 2026 - 2027

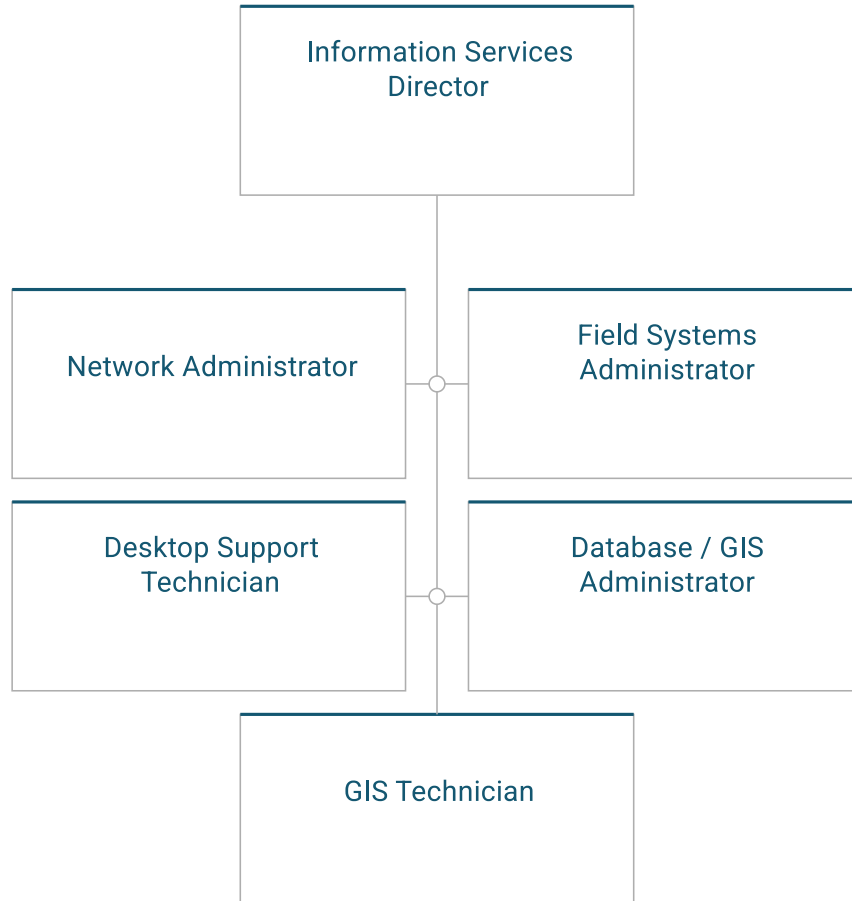
Replace and upgrade the core virtual server infrastructure.

Finish replacing the existing patron computers throughout the library with modern systems.

Continue to guide city staff through the shift to cloud-based collaboration tools and streamlined workflows.

Support departments as they evaluate and identify evolving software needs.

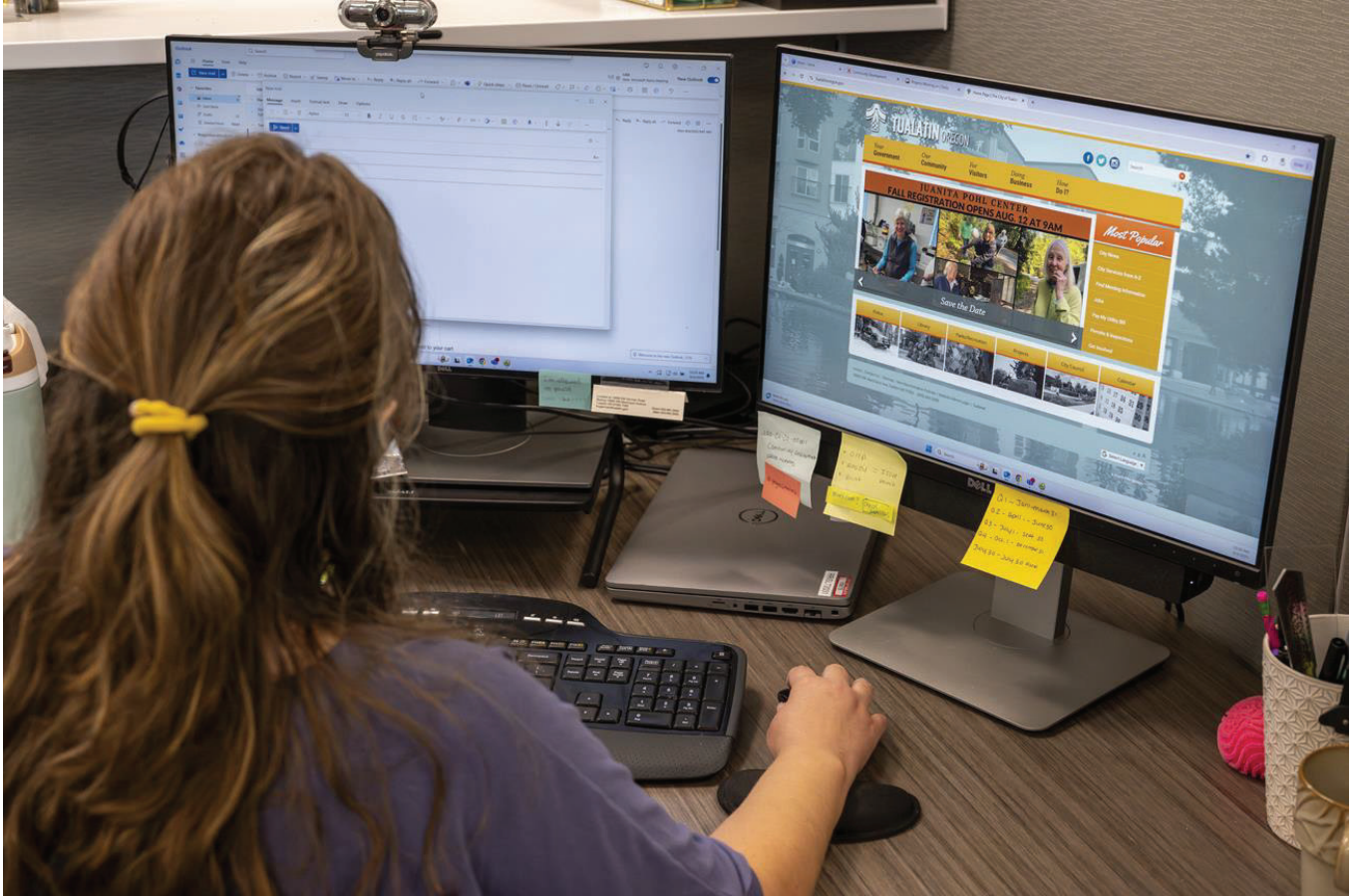
<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Average help desk tickets initial response time	1 hour, 45 minutes	2 hours, 35 minutes	< 2 hours	< 2 hours
Average help desk tickets resolution time	14 hours, 50 minutes	20 hours, 10 minutes	< 24 hours	< 24 hours
Average Phishing email click rate percentage	3.30%	6%	< 15%	< 15%



FY 2026 - 2027 Personal Services: \$1,129,190

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	979,216	1,023,097	1,074,460	1,129,190
Salaries and Wages-Full Time	604,813	639,873	670,320	697,925
Salaries and Wages-Temporary	0	1,090	5,565	6,405
Salaries and Wages-Overtime	462	1,127	0	0
Benefits-Employee Benefits	7,952	8,284	8,795	9,005
Benefits-FICA	45,845	48,523	50,910	52,955
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	174,148	184,663	207,345	215,810
Benefits-Insurance	135,130	129,756	128,525	144,090
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Vacation Buy Back	8,417	7,036	3,000	3,000
Benefits-Comp Time Buy Back	0	200	0	0
Benefits-Paid Leave OR Tax	2,449	2,544	0	0
Materials & Services	668,639	836,368	882,610	901,610
Office Supplies	38	0	0	0
Printing & Postage	1,869	2,466	3,000	3,000
Photographic Supplies	0	19	6,500	0
Energy Supplies	220	613	750	500
Uniforms & Safety Equipment	132	727	0	0
Medical & Other Testing	0	0	0	0
Cell Phones	2,995	2,115	45,165	61,200
Network/Online	49,943	74,971	66,700	61,000
Office Equipment & Furniture	23	166	600	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Computer Equip & Software	97,485	68,419	50,475	96,000
Personal Computer/Laptop	12,636	111,204	67,000	0
Consultants	9,785	35,749	8,000	0
Conferences & Meetings	6,250	6,594	6,500	23,000
Membership Dues	200	200	200	300
Staff Training	11,880	11,363	13,500	3,000
Staff/Dept Recognition	21	0	0	0
Administrative Expense	413	551	600	600
Equipment Rental	30,333	31,548	37,000	39,000
R&M - Equipment	19,811	16,658	23,000	50,000
R&M - Computers	424,604	473,005	553,620	564,010
Capital Outlay	104,557	0	245,000	300,000
Equipment & Furnishings	104,557	0	245,000	300,000
Grand Total	1,752,412	1,859,465	2,202,070	2,330,800



City technology, enabled and supported by Information Services

GF Non-Departmental

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

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

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

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	234,811	217,774	284,005	292,470
Benefits-WC Insurance & Tax	117,225	99,958	143,250	147,000
Benefits-Unemployment	6,827	716	20,000	20,000
Benefits-TriMet Excise Tax	108,499	114,862	118,730	123,445
Social Security Admin	228	228	0	0
Other Benefit Costs	2,033	2,010	2,025	2,025
Benefits-WC Contra	0	0	0	0
Materials & Services	1,029,059	1,199,752	1,360,185	1,327,600
Office Supplies	91	0	0	0
Printing & Postage	6,336	(789)	3,000	0
Safety/Risk Mgmt Program	8,605	19,050	19,750	19,200
Telephone Service	57,831	51,979	37,500	36,000
Office Equipment & Furniture	78	0	5,000	0
Computer Equip & Software	0	2,070	2,000	0
Chamber	10,326	10,275	10,000	7,400
Donations - Outside Agency	40,000	50,000	0	0
Volunteer Programs	17,366	14,542	16,500	16,300
Consultants	212,337	300,754	420,000	380,000
Community Engagement	50,517	43,553	54,100	64,615
Insurance	487,949	538,338	608,155	608,155
Tri-Met Employee Tax	0	0	0	0
Insurance Deductible	495	3,291	20,000	25,000
Membership Dues	56,969	57,168	65,580	62,030
Staff Training	1,925	28,693	20,000	27,500

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Staff/Dept Recognition	13,946	15,198	14,500	13,800
Administrative Expense	221	(480)	1,000	1,000
Advertising - Informational	5,728	4,385	5,000	6,000
Advertising - Recruitment	124	0	0	0
Advertising - City Newsletter	0	0	0	0
Advertising - Promotional	16,913	12,071	18,000	20,500
Election Costs	0	0	0	0
Merchant Discount Fees	24,197	29,198	24,000	24,000
Bank Fees	12,995	13,561	12,000	12,000
Equipment Rental	4,110	4,342	4,100	4,100
R&M - Computers	0	2,551	0	0
Transfers Out	59,949	59,948	59,945	0
Transfer Out - Park Develop	0	0	0	0
Transfers Out - Enterprise Bond	59,949	59,948	59,945	0
Debt Service	0	0	0	351,605
Principal - Tualatin City Services Building	0	0	0	299,980
Interest - Tualatin City Services Building	0	0	0	51,625
Contingency	0	0	4,946,055	5,145,960
Contingency	0	0	4,946,055	5,145,960
Reserves & Unappropriated	16,427,358	16,812,203	6,486,180	8,707,520
General Account Reserve	0	0	1,484,835	1,193,150

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Capital Reserve	0	0	0	10,000
Unappropriated	16,427,358	16,812,203	5,001,345	7,504,370
Grand Total	17,751,178	18,289,677	13,136,370	15,825,155



Teen Library Committee members, recognized as the City's 2025 Outstanding Volunteer Group

American Rescue Plan Fund

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

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

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	0	0	0	0
Materials & Services	0	0	0	0
Capital Outlay	363,465	2,906,447	2,063,725	565,950
Fund Projects	363,465	2,906,447	2,063,725	565,950
Transfers Out	70,330	111,830	136,275	0
Transfers Out - General Fund	70,330	111,830	136,275	0
Contingency	0	0	0	0
Reserves & Unappropriated	5,321,490	2,303,212	0	0
General Account Reserve	5,321,490	2,303,212	0	0
Grand Total	5,755,285	5,321,490	2,200,000	565,950



Parque Las Casitas

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



Community Development

Summary of Requirements

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	3,250,522	3,207,051	3,636,850	3,715,865
Materials & Services	295,833	379,866	971,615	1,054,100
Capital Outlay	0	0	60,000	60,000
Transfers Out	545,500	522,642	662,700	679,240
Contingency	0	0	396,010	416,655
Reserves & Unappropriated	723,379	1,472,435	140,185	479,990
Grand Total	4,815,234	5,581,993	5,867,360	6,405,850

Community Development

The Community Development Department helps guide the physical development of the city to help create both a healthy economy and a livable, thriving, safe community. Community Development consists of Administration (Director, Policy Analyst, and Office Coordinator), which sets department policy; and Planning (three Professional Planners and a Planning Manager), which implements policy. Planning staff are responsible for both current and long-range planning activities. Current planning involves reviewing development applications for compliance with the Tualatin Development Code (TDC) and collaborating with developers to find creative design solutions that will further City goals. Long-range planning involves updating the TDC to meet state law and city goals, coordinating and implementing community engagement efforts, and leading community planning efforts that shape land use and housing policy. Planning staff support the Architectural Review Board and the Planning Commission and represent Tualatin's interests at a variety of external meetings including regional land use and transportation planning meetings, Community Involvement Organization (CIO) Annual Meetings, and CIO Land Use Officer Meetings.

In addition to the projects highlighted below, the planning team reviewed 337 land use applications and permits during FY 2024 - 2025 including:

Architectural Reviews: 4

Minor Architectural Reviews: 57

Sign Permits: 69

Pre-applications: 14

Chicken Licenses: 9

Responded to 743 phone calls and 2,527 emails

Over the course of the past fiscal year, staff have worked with the Council to implement their priorities around housing, transportation, the environment, and economic development. Notable highlights include:

Completing the first major update to the City's Transportation System Plan since 2013, including corresponding updates to the Comprehensive Plan and Development Code.

Holding a housing forum and resource fair that featured a community conversation about affordable housing and the impact of high housing costs.

Annexing 55-acres of land in the Basalt Creek Employment (BCE) Planning District for future development.

Completed the review of the Conditional Use Permit and Architectural Review necessary to facilitate the construction of the 108th Avenue Reservoir and Pump Station.

Adopted the Climate Friendly and Equitable Communities (CFEC) Walkable Design Standards.

Approval of the Lam TUX Expansion-Industrial Master Plan and Architectural Review for four new buildings and an expanded parking area.

Objectives for FY 2026 - 2027

Ongoing work on a Housing Capacity Analysis which identifies housing types, characteristics, and locations needed to achieve housing choice and identify housing production targets.

Complete a Clear and Objective Code Update required to bring the Tualatin Development Code into compliance with state law as it relates to the development of housing.

Amend the Tualatin Development Code to expand the opportunities for food carts within the city including development of design standards related to food cart pods.

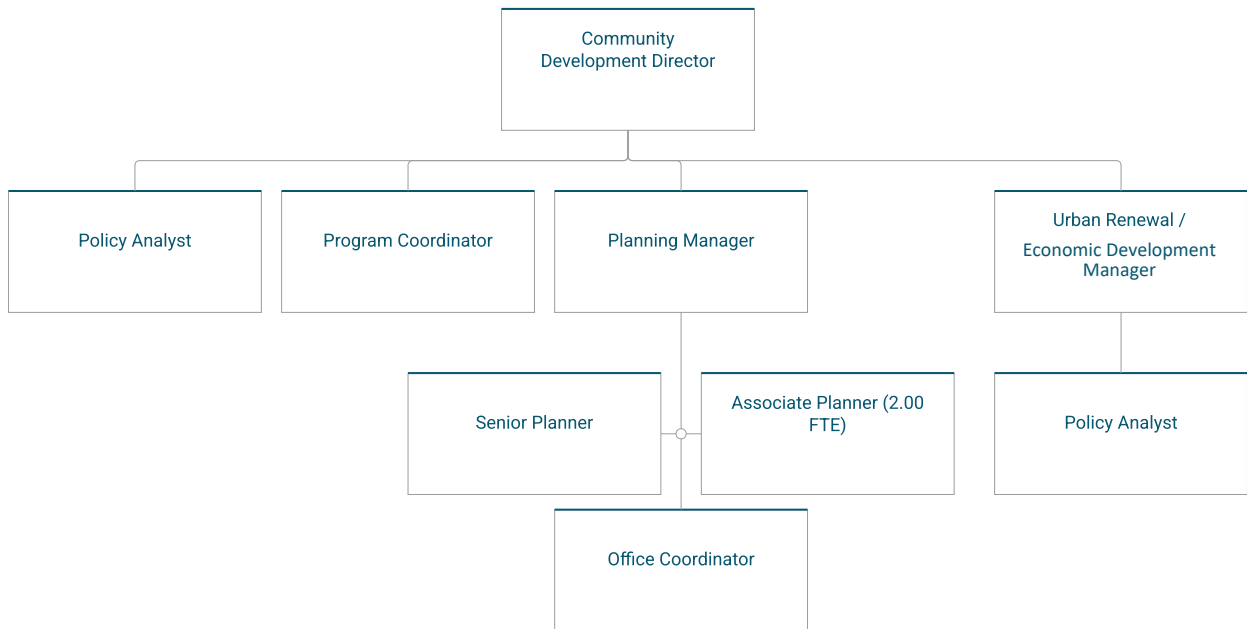
Implement an “annual code clean-up” process that will bring small-scale amendments to the Tualatin Development Code to Council on a regular basis.

Collaborate with the City’s Urban Renewal and Economic Development Manager to support the Urban Design Plan and related Code amendments.

With the help of Thorn Run, track and respond to state legislation that may impact Tualatin’s land use regulations and housing production and work to update the code as needed to respond to legislative changes from the 2025 session.

Begin work on a future update of the Comprehensive Plan by clarifying a scope of work, schedule, and budget.

<u>Performance Measures</u>	<u>Actual</u> <u>FY 2023 - 2024</u>	<u>Actual</u> <u>FY 2024 - 2025</u>	<u>Adopted</u> <u>FY 2025 - 2026</u>	<u>Proposed</u> <u>FY 2026 - 2027</u>
Number of land use applications processed	175	200	178	175



FY 2026 - 2027 Personal Services: \$1,277,010

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	1,074,665	1,177,089	1,281,445	1,277,010
Salaries and Wages-Full Time	714,540	755,458	809,910	830,095
Salaries and Wages-Part Time	0	0	0	0
Salaries and Wages-Temporary	0	0	0	0
Salaries and Wages-Overtime	372	1,950	500	1,500
Salaries and Wages-On-Call	701	70	0	0
Benefits-Employee Benefits	10,315	10,189	10,720	10,740
Benefits-FICA	54,145	56,946	60,720	62,830
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	197,184	209,169	241,990	248,315
Benefits-Insurance	88,440	132,747	157,605	123,530
Benefits-TriMet Excise Tax	0	200	0	0
Benefits-Vacation Buy Back	4,255	7,363	0	0
Benefits-Comp Time Buy Back	1,823	0	0	0
Benefits-Paid Leave OR Tax	2,889	2,996	0	0
Materials & Services	46,896	47,582	124,550	154,400
Office Supplies	4,224	5,811	5,000	5,000
Printing & Postage	1,259	4,905	6,000	7,000
Uniforms & Safety Equipment	288	1,949	450	450
Medical & Other Testing	0	0	0	0
Cell Phones	0	953	0	0
Office Equipment & Furniture	745	12,620	1,000	1,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Computer Equip & Software	150	815	500	500
Consultants	17,990	494	92,050	120,000
Community Engagement	0	198	800	1,300
Conferences & Meetings	18,881	11,485	10,000	9,700
Membership Dues	2,681	2,359	4,750	5,450
Publication, Rpt, Ref Matl	192	817	100	100
Staff Training	0	99	500	500
Staff/Dept Recognition	31	272	0	0
Administrative Expense	213	510	2,000	2,000
Advertising - Informational	0	0	500	500
Advertising - Legis/Judicial	241	687	900	900
Advertising - Recruitment	0	3,608	0	0
Grand Total	1,121,561	1,224,671	1,405,995	1,431,410



Community members participate in a community visioning workshop

Engineering

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

FY 2025 - 2026 has been a productive year for the Engineering Division. Staff provided engineering review of private development land use cases, reviewed plans, issued permits and provided inspection of public infrastructure required to be constructed in conjunction with private development, including the Autumn Sunrise Subdivision, Plambeck Gardens Housing Project, Hedges Industrial development, and new buildings on the Lam Research campus. This work included water, sewer, stormwater, and transportation infrastructure. Staff is also working with developers on conceptual designs of the Tonquin Corporate Center, additional buildings on the Lam campus, and many other developments around the City.

Engineering staff was busy managing critical capital construction projects, such as Community Development Block Grant-funded sidewalk and curb ramp repair work along 67th and 68th Avenues in the Las Casitas area, a new enhanced crosswalk across Hazelbrook Road at the Tualatin River Greenway Trail, and a new backup power generator for the Norwood pump station. City staff also managed construction relocation of Tualatin's water and sewer utilities in conjunction with the Washington County project to widen Tualatin-Sherwood Road from Teton Avenue to Sherwood.

Design is complete and Engineering staff is now managing construction of a new water reservoir and pump station near 108th Avenue and Cottonwood Street.

Design is nearly complete and construction starting soon on storm drainage improvements along the Siuslaw Greenway from Boones Ferry Road to Hedges Creek near 99th Avenue. Design is also nearing completion for traffic flow and safety improvements at the intersection of 65th Avenue with Borland Road.

Design is in progress for storm drainage improvements in the Nyberg Creek area south of Tualatin-Sherwood Road between Boones Ferry Road and I-5, and for a new sanitary sewer main along 108th Avenue in the southern part of Tualatin that will serve the Basalt Creek area.

Engineering staff is leading a study to consider the possibility of grade-separation and/or other improvements to the intersection of Tualatin-Sherwood Road with Boones Ferry Road and the railroad. Staff is also participating with other city partners to consider how best to provide transit service in our part of the region.

Each year the Engineering Division administers the Neighborhood Transportation Safety Program (NTSP), which is budgeted in the Road Operating fund. The Neighborhood Transportation Safety Program (NTSP) aims to make transportation safer in Tualatin by implementing small, community-suggested projects. Two recent projects include flashing light crosswalks at Ibach & Columbia and Hazelbrook at the Greenway Trail connection.

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

Objectives for FY 2026 - 2027

Complete construction of the new reservoir and pump station near 108th Avenue in southern Tualatin.

Construct phases 3 and 4 of Martinazzi sewer trunk upsizing (from Dakota Street to Avery Street) and stormwater improvements in the Nyberg Creek/Martinazzi and Siuslaw Greenway areas.

Work with Washington County to begin installing a new real-time adaptive traffic signal control system in the downtown area, and to design improvements for the Herman Road / Cipole Road intersection area and Herman Road from Cipole Road to 124th Avenue.

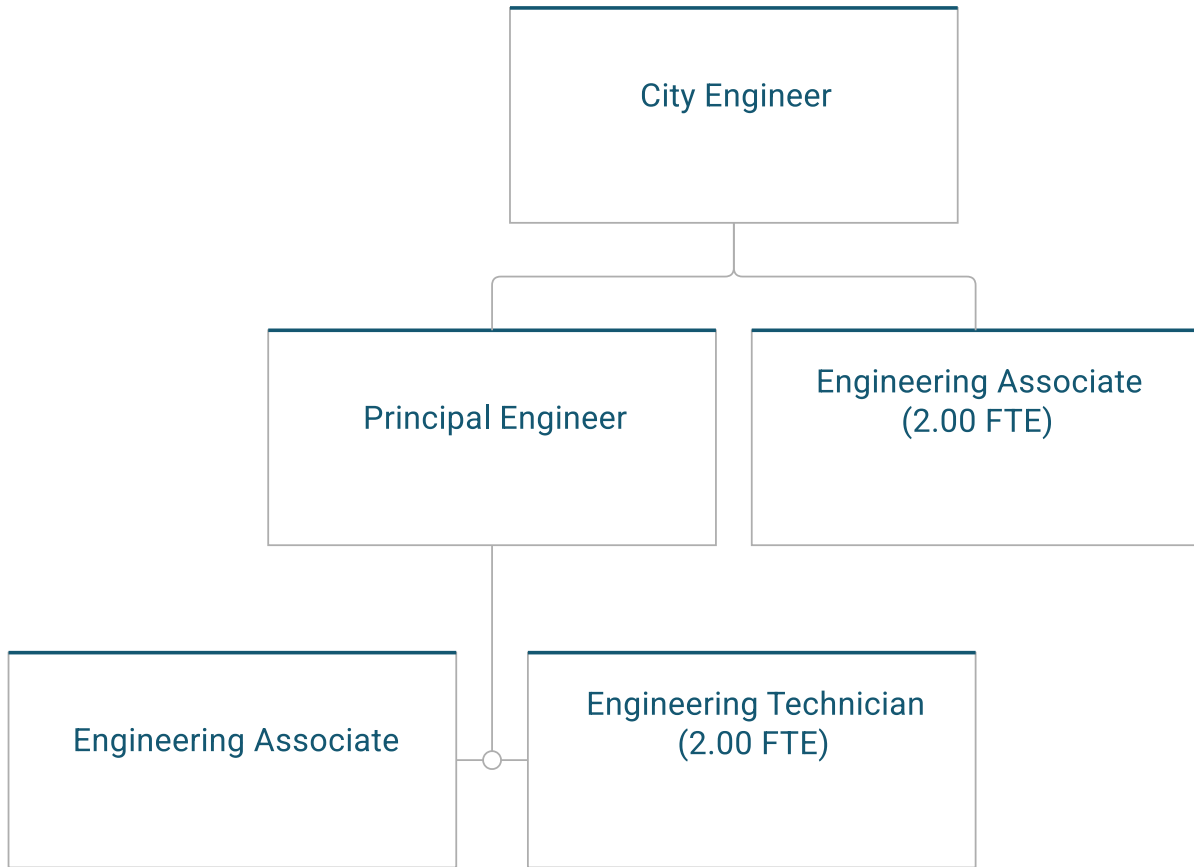
Provide clear updated infrastructure design and construction standards and codes and protect Tualatin's interests through design review and inspection to ensure these codes are followed.

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

Promote an efficient, accessible, and sustainable transportation system by implementing traffic improvements and coordinating projects with partner agencies to enhance design and provide better vehicle, bike, and pedestrian facilities, and develop ideas for improving transit service in our part of the region.

Plan infrastructure for multi-modal transportation supporting Tualatin's livability and economy and working with partners and developers planning Basalt Creek area systems (water, sewer, storm drainage, and transportation).

Performance Measures	Actual FY 2023 - 2024	Actual FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027
Number of water quality facilities inspected	200	250	346	350
Number of Public Works permits processed	200	250	360	250



FY 2026 - 2027 Personal Services: \$1,200,120

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	978,309	1,084,382	1,186,820	1,200,120
Salaries and Wages-Full Time	612,605	672,461	717,310	748,500
Salaries and Wages-Temporary	0	902	13,145	13,610
Salaries and Wages-Overtime	0	0	500	500
Benefits-Employee Benefits	4,191	3,929	4,105	4,305
Benefits-FICA	44,927	49,344	54,455	57,240
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	165,778	194,451	223,020	232,635
Benefits-Insurance	146,657	158,446	174,285	143,330
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Vacation Buy Back	1,653	2,214	0	0
Benefits-Comp Time Buy Back	0	0	0	0
Benefits-Paid Leave OR Tax	2,496	2,635	0	0
Materials & Services	29,748	89,126	98,290	99,990
Office Supplies	142	0	0	0
Printing & Postage	183	327	200	200
Field Supplies	107	375	500	500
Uniforms & Safety Equipment	1,165	495	1,250	1,250
Medical & Other Testing	45	0	0	0
Cell Phones	3,730	3,709	0	0
Network/Online	1,203	490	0	0
Office Equipment & Furniture	0	12,994	1,000	1,000
Computer Equip & Software	81	1,054	1,000	1,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Erosion Fees to CWS	18,955	26,492	30,000	30,000
Consultants	(3,970)	34,550	50,000	50,000
Conferences & Meetings	4,653	2,214	5,700	5,700
Membership Dues	330	975	1,190	2,390
Publication, Rpt, Ref Matl	0	120	250	750
Staff Training	1,255	4,962	6,000	6,000
Administrative Expense	58	271	1,200	1,200
Advertising - Legis/Judicial	100	99	0	0
Advertising - Recruitment	1,710	0	0	0
R&M - Computers	0	0	0	0
Capital Outlay	0	0	0	0
Equipment & Furnishings	0	0	0	0
Grand Total	1,008,056	1,173,508	1,285,110	1,300,110



City Engineering staff reviewing plans

Building

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

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

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

The Building Division staff issues permits, provides responses to code inquiries, reviews plans, and conducts inspections throughout the construction process. In the past year, we processed over 2,300 permits, performed over 8,700 inspections, and responded to 132 code compliance inquiries. These numbers are continuing to increase in volume.

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

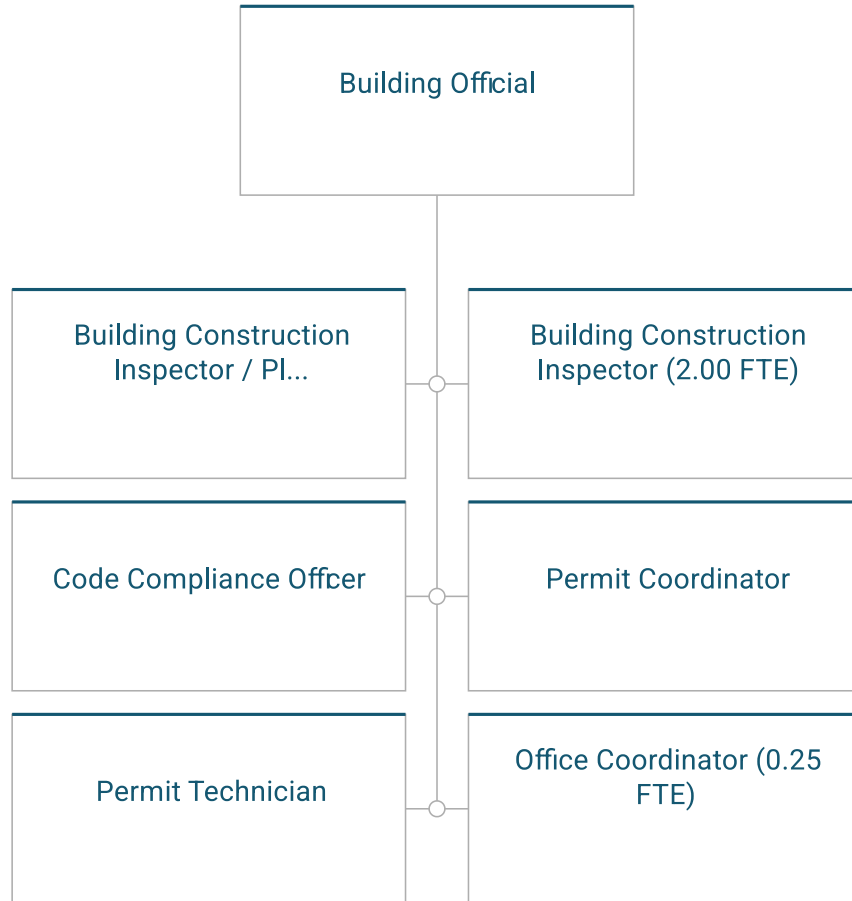
Objectives for FY 2026 - 2027

Concentrate on managing the rising volume of plan reviews and inspections while maintaining a strong commitment to providing excellent customer service.

Further develop our expertise, efficiency, and proficiency by participating in relevant training programs for both plan review and inspections.

Aim to expedite review timelines by implementing streamlined processes.

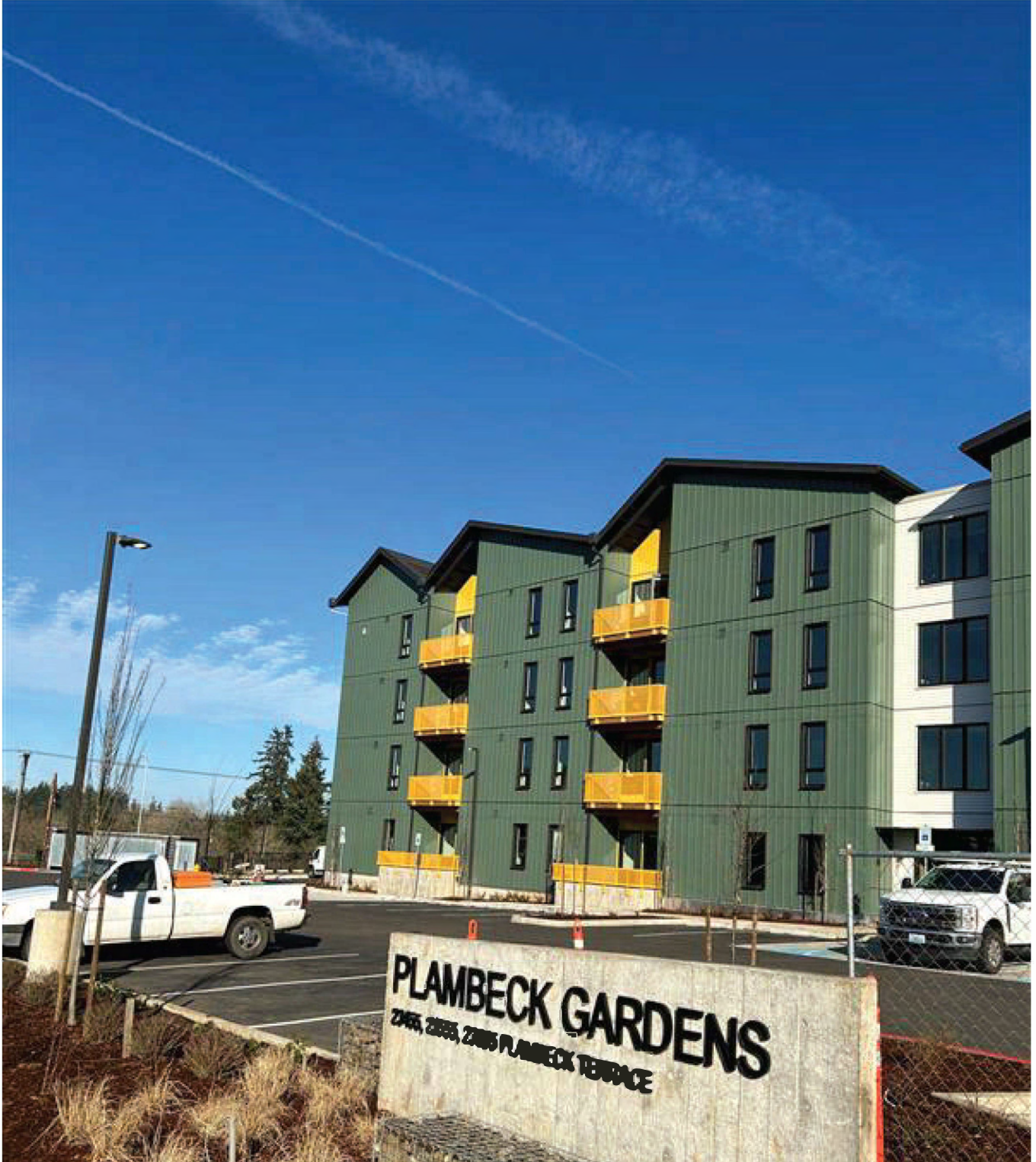
Performance Measures	Actual FY 2023 - 2024	Actual FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027
Number of permits processed	1,500	1,600	2,605	2,100
Number of building inspections completed	5,000	5,800	8,762	6,400



FY 2026 - 2027 Personal Services: \$1,238,735

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	1,197,548	945,580	1,168,585	1,238,735
Salaries and Wages-Full Time	739,126	573,794	716,080	751,915
Salaries and Wages-Temporary	0	5,054	0	0
Salaries and Wages-Overtime	2,728	7,946	3,000	3,000
Salaries and Wages-On-Call	43	23	0	0
Benefits-Employee Benefits	2,320	3,904	2,035	2,260
Benefits-FICA	55,422	45,343	53,735	56,310
Benefits-WC Insurance & Tax	5,725	4,847	5,615	5,895
Benefits-Pension	208,004	158,359	222,515	233,730
Benefits-Insurance	163,609	115,856	159,825	179,555
Benefits-TriMet Excise Tax	6,205	5,001	5,780	6,070
Benefits-Vacation Buy Back	11,287	16,576	0	0
Benefits-Comp Time Buy Back	11	6,491	0	0
Benefits-Paid Leave OR Tax	3,068	2,387	0	0
Benefits-WC Contra	0	0	0	0
Materials & Services	219,189	243,157	748,775	799,710
Office Supplies	0	431	0	0
Printing & Postage	120	370	200	200
Field Supplies	208	24	500	500
Uniforms & Safety Equipment	1,018	2,125	1,000	1,900
Cell Phones	2,213	2,152	0	0
Network/Online	4,081	1,061	0	0
Office Equipment & Furniture	43	302	1,000	1,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Computer Equip & Software	2,868	2,148	4,000	2,000
Consultants	8,516	9,306	600,000	655,200
Conferences & Meetings	6,057	9,022	9,320	9,320
Membership Dues	1,420	1,155	1,810	1,810
Publication, Rpt, Ref Matl	1,891	1,051	1,000	1,000
Staff Training	7,368	8,072	14,160	9,310
Administrative Expense	208	165	1,400	1,400
Advertising - Legis/Judicial	0	0	0	0
Advertising - Recruitment	601	6,428	0	0
Merchant Discount Fees	182,577	199,345	100,000	100,000
Vehicle Replacement Expense	0	0	14,385	16,070
Capital Outlay	0	0	60,000	60,000
Equipment & Furnishings	0	0	60,000	60,000
Transfers Out	545,500	522,642	662,700	679,240
Transfers Out - General Fund	472,720	449,860	589,920	679,240
Transfers Out - Enterprise Bond	72,780	72,782	72,780	0
Contingency	0	0	396,010	416,655
Contingency	0	0	396,010	416,655
Reserves & Unappropriated	723,379	1,472,435	140,185	479,990
General Account Reserve	723,379	1,472,435	140,185	479,990
Grand Total	2,685,617	3,183,814	3,176,255	3,674,330



Affordable housing development, opened in 2025

Culture & Recreation

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

Library



Science & Tech. Scholarship

Parks & Recreation



Parks Maintenance



Parks Utility Fee Fund

Park Development



Parks Project Fund



Culture and Recreation

Summary of Requirements

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	4,438,656	4,835,990	5,204,115	5,512,265
Materials & Services	1,251,739	1,311,541	1,891,355	1,720,990
Capital Outlay	5,483,154	4,384,617	4,926,050	4,890,000
Transfers Out	312,935	531,028	583,545	543,090
Other Financing Uses	0	0	0	0
Contingency	0	0	832,845	828,900
Reserves & Unappropriated	16,471,453	14,335,244	9,905,055	10,087,725
Grand Total	27,957,937	25,398,421	23,342,965	23,582,970

Library

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

Library staff care about connecting with each library user, wanting each patron who comes into the library to feel seen and valued. By connecting with each patron and providing resources they need, library staff build agency, supporting informed decision-making and skill development. Community members recognize this connection, with 92 percent agreeing that Tualatin Library is a welcoming place. The Library's customer service was rated at 4.5 out of 5 stars in 2025. The Library empowers residents for educational and career success through access to the library collection, informational requests, and technology access.

Library programs and facility access build a stronger community and social cohesion. The Library continued to see growth in program attendance and use of the Makerspace, which supports creative exploration and idea realization. FY 2025 - 2026 saw several facility improvements, including more accessible entry and restroom doors, as well as installation of LED lighting. The Summer Reading Program helps support school readiness by motivating kids and teens to keep reading, reducing summer skill loss. The Tualatin Library Advisory Committee provides recommendations on improvements and operational policy to Library management. The Library receives support from the Teen Library Committee, the Friends of Tualatin Library and the Tualatin Library Foundation. Tualatin Library is a member of Washington County Cooperative Library Services and receives funding from the Library District of Clackamas County.

Objectives for FY 2026 - 2027

As part of the Library's new service area, begin promoting and providing library services to Durham residents and schools.

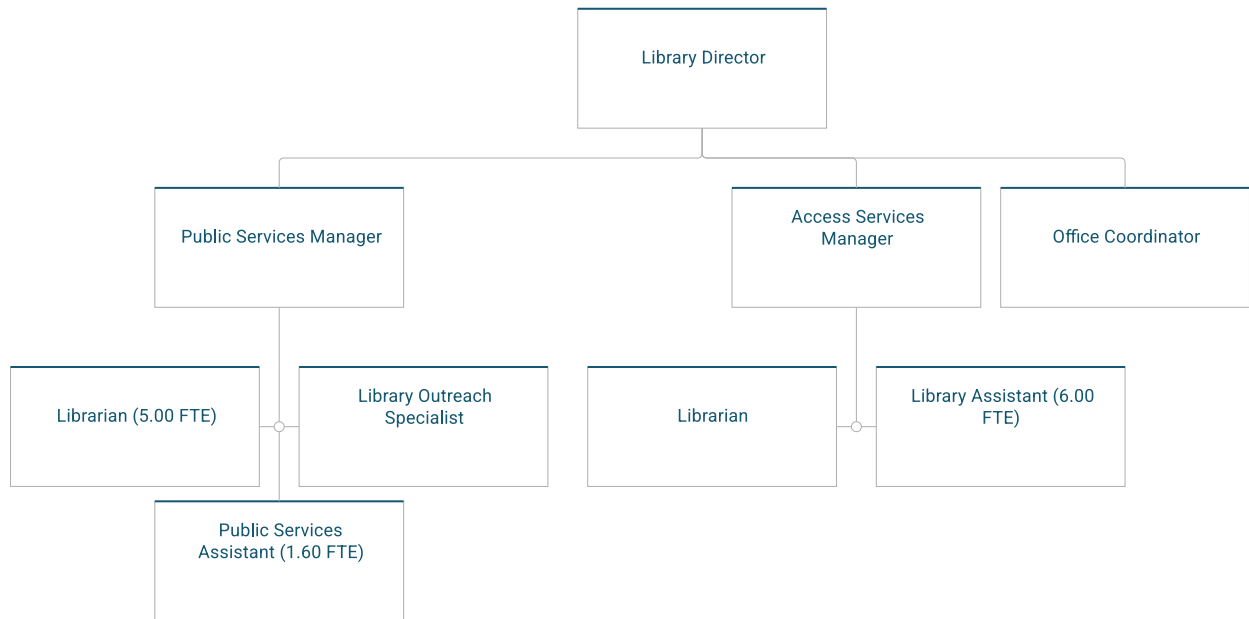
Work in partnership with WCCLS to implement new expectations in the countywide library service agreement, including planning centralization of the Library's collection.

Complete and begin realizing the Library's updated strategic plan, including developing an organizational change implementation plan.

Celebrate and commemorate the Tualatin Public Library's 50th anniversary.

Support the changing information and resource needs of vulnerable members of the community.

<u>Performance Measures</u>	<u>Actual</u> <u>FY 2023 - 2024</u>	<u>Actual</u> <u>FY 2024 - 2025</u>	<u>Adopted</u> <u>FY 2025 - 2026</u>	<u>Proposed</u> <u>FY 2026 - 2027</u>
Library visits per capita	5.5	5.5	5.32	5.6
Circulation per capita	16	18.5	18.9	20
Total program attendance	21,000	25,000	26,660	27,500



FY 2026 - 2027 Personal Services: \$2,592,075

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	2,192,853	2,340,899	2,488,175	2,592,075
Salaries and Wages-Full Time	1,113,795	1,217,259	1,293,280	1,334,920
Salaries and Wages-Part Time	141,425	149,912	153,230	157,285
Salaries and Wages-Temporary	189,550	172,790	175,200	181,385
Salaries and Wages-Overtime	2,583	3,377	2,500	3,000
Benefits-Employee Benefits	11,325	12,821	12,115	12,145
Benefits-FICA	107,275	113,765	121,955	125,680
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	385,965	409,090	448,495	462,840
Benefits-Insurance	225,630	255,850	281,400	314,820
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Vacation Buy Back	9,064	0	0	0
Benefits-Comp Time Buy Back	307	0	0	0
Benefits-Paid Leave OR Tax	5,936	6,036	0	0
Materials & Services	317,591	338,949	385,505	381,070
Office Supplies	6,029	5,002	6,500	6,000
Printing & Postage	4,160	4,243	11,000	4,000
Supplies - Donated Funds	0	0	1,000	0
Collection Development	188,399	202,532	210,000	210,000
Uniforms & Safety Equipment	532	1,022	400	400
Medical & Other Testing	709	156	0	0
Network/Online	0	0	0	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Office Equipment & Furniture	7,895	3,955	13,100	14,100
Computer Equip & Software	6,106	5,626	5,875	6,700
Library Tech - Public	4,139	10,226	16,100	7,500
Special Programs	62,674	67,097	61,500	68,500
Consultants	2,300	11,900	7,500	19,500
Conferences & Meetings	9,686	4,797	13,260	9,860
Membership Dues	1,754	1,259	1,990	2,010
Staff Training	3,169	2,391	4,000	4,000
Administrative Expense	3,524	2,330	3,900	3,000
Advertising - Recruitment	345	0	0	0
Advertising - Promotional	1,440	2,439	14,950	8,000
Equipment Rental	13,424	13,822	13,430	16,500
R&M - Equipment	1,305	152	1,000	1,000
Capital Outlay	0	0	36,500	0
Equipment & Furnishings	0	0	36,500	0
Grand Total	2,510,444	2,679,848	2,910,180	2,973,145



City of Tualatin Library exterior

Tualatin Scholarship Fund

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

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

Objectives for FY 2026 - 2027

Award one \$2,000 scholarship in FY 2026 - 2027.

<u>Performance Measures</u>	<u>Actual</u> <u>FY 2023 - 2024</u>	<u>Actual</u> <u>FY 2024 - 2025</u>	<u>Adopted</u> <u>FY 2025 - 2026</u>	<u>Proposed</u> <u>FY 2026 - 2027</u>
Number of scholarships awarded	1	2	1	1

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	1,000	1,000	3,000	2,000
Scholarships	1,000	1,000	3,000	2,000
Reserves & Unappropriated	52,115	53,205	53,715	53,200
General Account Reserve	52,115	53,205	53,715	53,200
Grand Total	53,115	54,205	56,715	55,200



TUALATIN SCIENCE AND TECHNOLOGY SCHOLARSHIP

The City of Tualatin will offer
one \$2,000 scholarship
for the 2026-2027 year

Scholarship flyer

Parks and Recreation

The Parks Planning and Development division manages planning, design development, professional services, and construction for park projects. In addition, staff facilitate community outreach and engagement for new park projects and renovations in accordance with community needs. This division also manages bond projects, the park utility fee, system development charges (SDC), park capital improvements, and renovation for park and facility assets. The Parks Planning and Development staff works with and acts as the staff liaison to Tualatin Parks Advisory Committee.

In FY 2025 - 2026, the Parks Planning and Development division utilized Parks Bond funding to conduct investigative work for the Riverfront Park. These funds were also used to start construction at Nyberg Creek Trail. In addition, construction was completed at Victoria Woods stairs, Little Woodrose Trail, and Community Park shelter repair using the parks utility fee. ARPA funding supported the renovation of Las Casitas Park and design of the Basalt Creek linear park. Lastly, some preplanning work was conducted using SDC funds for the future 14-acre Basalt Creek Park.

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

FY 2025 - 2026 kicked off with a major shift in meal program services at the Juanita Pohl Center. This resulted in an over 300% increase in meal program participation. Overall JPC program participation continues to grow, with over 16,000 people attending, representing an increase of 27%. Special events, including the Pumpkin Regatta, continue to grow in popularity. We had 570 youth participate in summer camp, with 39 scholarships provided. In April 2025, three large scale service-inspired sculptures were installed at the Veterans Plaza, a product of two years of planning and engagement with the Veterans Plaza Service-Inspired Art Committee.

Objectives for FY 2026 - 2027

Facilitate meaningful community engagement for the future Riverfront Park and use feedback to begin the first stage of design.

Continue to engage both within the department and the broader community to inform and connect people to park projects, and consider recreational uses of new parks, trails, and facilities.

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

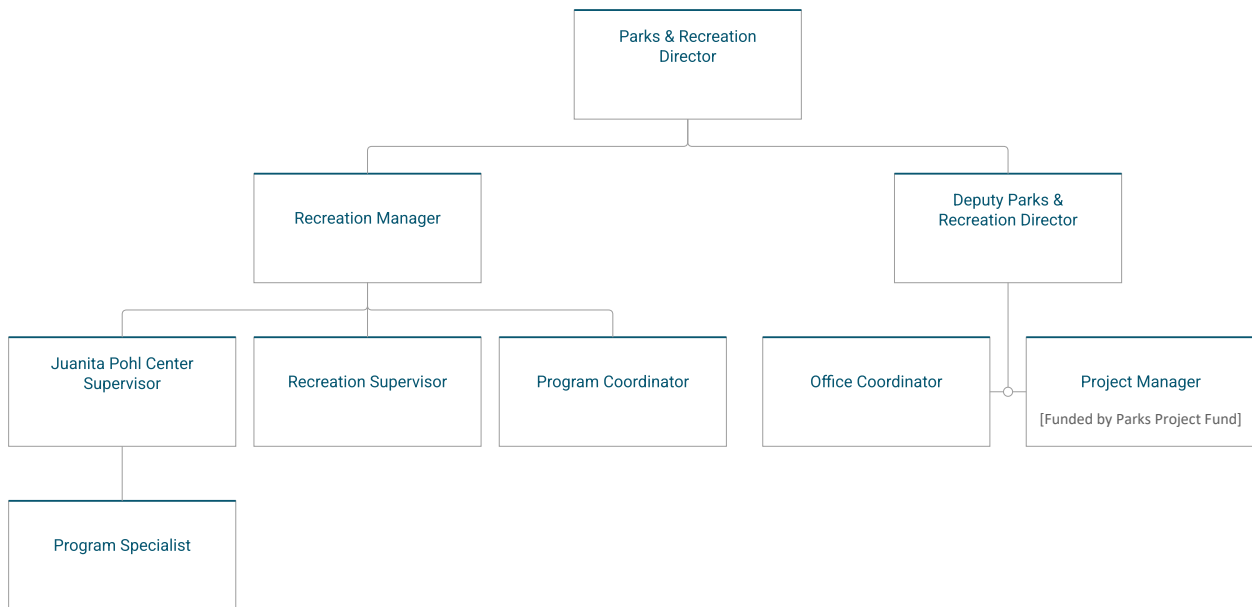
Continue to provide good value for recreation programs, services, and events, while ensuring program sustainability through market-based fee adjustments to ensure sustainable and expanded program offerings.

Utilize new branding elements and strategies to provide frequent, high value communication through print, social, and in-

person engagement to ensure all community members are aware of recreation opportunities.

Build on the successes of the Juanita Pohl Center Meal program through increased drop-in programs and enhancement of the meal program.

Performance Measures	Actual FY 2023 - 2024	Actual FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027
Number of participants registered for recreation programs as measured by Community Pass registration statistics	4,151	4,498	4,200	5,000
Number of participant Holiday Lights Parade vehicles as measured by program registration statistics	90	75	90	75
Number of program scholarships offered	53	39	60	50



FY 2026 - 2027 Personal Services: \$1,497,130

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	1,155,599	1,224,437	1,327,875	1,497,130
Salaries and Wages-Full Time	572,313	606,602	721,200	823,030
Salaries and Wages-Part Time	66,205	73,296	0	0
Salaries and Wages-Temporary	131,078	136,345	180,390	155,555
Salaries and Wages-Overtime	6,112	5,075	1,665	5,000
Benefits-Employee Benefits	15,620	14,669	15,375	17,490
Benefits-FICA	58,473	63,661	68,500	74,225
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	184,717	189,387	217,345	248,745
Benefits-Insurance	110,484	105,488	118,400	168,085
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Sick Leave Buy Back	0	0	0	0
Benefits-Vacation Buy Back	7,136	26,644	5,000	5,000
Benefits-Comp Time Buy Back	272	0	0	0
Benefits-Paid Leave OR Tax	3,188	3,269	0	0
Materials & Services	317,435	331,880	486,685	523,255
Office Supplies	3,274	3,225	3,600	3,600
Printing & Postage	1,077	870	1,000	1,000
Uniforms & Safety Equipment	2,395	5,381	3,250	3,250
Medical & Other Testing	324	909	0	0
Cell Phones	683	1,229	0	0
Office Equipment & Furniture	4,532	4,641	3,900	3,900

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Computer Equip & Software	0	1,764	5,580	4,980
Donations - Outside Agency	17,100	14,100	14,100	14,100
Youth Development	21,734	23,027	35,720	13,720
Concerts on The Commons	28,810	29,887	33,250	33,250
Arts Program	5,703	14,109	14,500	15,500
Special Programs	77,439	79,082	129,400	90,500
Recreation Program Expend	21,672	19,621	29,020	46,690
Recreation Program Expend-JPC	51,657	52,404	60,110	160,110
Consultants	2,744	0	60,000	35,000
Conferences & Meetings	12,618	18,606	23,600	23,600
Membership Dues	6,706	5,968	5,565	5,565
Staff Training	162	35	600	0
Administrative Expense	4,783	2,718	2,930	2,930
Advertising - Recruitment	3,482	3,399	0	0
Advertising - Promotional	28,097	29,022	35,050	35,050
Equipment Rental	22,444	21,885	25,510	30,510
R&M - Equipment	0	0	0	0
Capital Outlay	1,171,920	0	23,000	0
Equipment & Furnishings	0	0	23,000	0
Fund Projects	1,171,920	0	0	0
Grand Total	2,644,954	1,556,316	1,837,560	2,020,385



Jurgens Park Playground

Parks Maintenance

The Parks Maintenance Division is responsible to maintain, steward, and improve 352 acres of parkland, of this, 166 acres of developed parks that include an array of amenities for public recreational use. These amenities (assets) all require some level of care to maintain and provide safe and welcoming experiences for all who visit. Parks Maintenance uses a systematic approach by developing a Resource Management Plan to guide and forecast current and future maintenance needs. These maintenance needs are performed by a unique blend of staff resources, contractual services, and volunteer projects and programs.

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

Parks Maintenance staff will collaborate across the organization on programs and services aligned with the Climate Action Plan, continue efforts to maintain Tree City and Bee City certifications, and engage our community via rewarding and engaging volunteer opportunities within our park system and program offerings.

Objectives for FY 2026 - 2027

Continue to provide appropriate resources to properly maintain valuable city assets.

Continue to provide support services to Community Events and Volunteer Programs to engage our community in valuable experiences.

Adapt and respond to Climate Action Plan recommendations that involve our work.

Continue to make water quality improvements at the Commons Lake that are environmentally practical and sound.

Implement a Resource Management Plan for new Las Casitas Parque and Nyberg Creek Trail Properties.

Continue to develop and train staff as more than half of our team has less than 5 years of tenure.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Number of community planting events held to help restore natural areas	4	4	4	4
Linear feet of gravel surfaces repaired and/or resurfaced	1,390	1,530	750	750
Operating expenditures per acre of managed park land	\$5,210	\$5,055	\$5,210	\$5,962



FY 2026 - 2027 Personal Services: \$1,257,165

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	1,002,349	1,130,040	1,234,625	1,257,165
Salaries and Wages-Full Time	552,609	620,616	664,220	674,545
Salaries and Wages-Part Time	0	0	0	0
Salaries and Wages-Temporary	70,303	92,008	115,345	108,560
Salaries and Wages-Overtime	23,623	24,433	21,000	21,000
Salaries and Wages-On-Call	6,716	5,541	8,585	7,750
Benefits-Employee Benefits	3,135	2,202	2,250	2,310
Benefits-FICA	49,387	55,474	60,690	60,760
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	166,662	193,295	218,110	221,300
Benefits-Insurance	115,880	131,477	144,425	160,940
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Sick Leave Buy Back	0	0	0	0
Benefits-Vacation Buy Back	9,173	0	0	0
Benefits-Comp Time Buy Back	2,141	2,090	0	0
Benefits-Paid Leave OR Tax	2,720	2,904	0	0
Materials & Services	604,017	623,902	729,165	747,665
Office Supplies	263	0	0	0
Printing & Postage	62	23	200	200
Botanical & Chem Supplies	33,472	28,115	34,100	34,100
Street Trees	6,218	4,711	8,400	0
Uniforms & Safety Equipment	10,053	10,854	7,950	7,900

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Medical & Other Testing	1,184	2,490	1,200	1,200
Cell Phones	4,830	4,427	0	0
Small Tools	11,131	6,906	0	4,000
Consultants	0	0	16,040	20,000
Utilities	0	0	0	94,880
Utilities - City Parks	83,551	97,587	94,880	0
Conferences & Meetings	50	453	3,300	3,300
Membership Dues	572	486	975	1,075
Staff Training	5,884	3,393	5,050	10,020
Staff/Dept Recognition	166	118	0	0
Administrative Expense	1,791	2,255	1,750	1,750
Advertising - Recruitment	1,187	0	0	0
Contr R&M - Systems	0	0	0	0
Grounds & Landscaping	377,300	422,668	495,660	517,080
Equipment Rental	6,796	3,845	3,500	3,500
Inventory Supplies	11,757	0	0	0
R&M - Equipment	47,749	35,572	56,160	48,660
Capital Outlay	45,212	0	156,550	140,000
Equipment & Furnishings	45,212	0	0	0
R&M - Major Projects	0	0	156,550	140,000
Grand Total	1,651,577	1,753,942	2,120,340	2,144,830



City staff maintaining ball fields

Parks Utility Fee Fund

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

Objectives for FY 2026 - 2027

Staff's work plan includes park improvements and projects to replace the bathroom at Atfalati Park, renovate the skate park along with a playground replacement at Tualatin Community Park, and begin planning the removal and replacement of the Brown's Ferry Barn.

<u>Performance Measures</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
	<u>FY 2023 - 2024</u>	<u>FY 2024 - 2025</u>	<u>FY 2025 - 2026</u>	<u>FY 2026 - 2027</u>
Projects in the design, planning, and development phase	8	6	4	3
Community members engaged in project planning and development	300	200	500	250
Projects to improve equity, safety, accessibility, sustainability, and function	8	6	4	3

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	11,397	13,939	32,000	12,000
Printing & Postage	10,365	9,611	9,000	11,000
Special Programs	1,031	648	3,000	1,000
Consultants	0	3,680	20,000	0
Administrative Expense	0	0	0	0
Capital Outlay	425,217	843,025	1,060,000	1,080,000
Projects Professional Svc	96,407	91,186	175,000	130,000
Projects Construction	0	0	0	0
Fund Projects	328,810	751,839	885,000	950,000
Transfers Out	77,180	96,330	181,675	162,880
Transfers Out - General Fund	77,180	96,330	135,415	112,860
Transfer Out - Park Develop	0	0	0	0
Transfers Out - Parks Project	0	0	46,260	50,020
Contingency	0	0	163,800	188,230
Contingency	0	0	163,800	188,230
Reserves & Unappropriated	983,833	804,039	541,025	171,150
General Account Reserve	983,833	804,039	541,025	171,150
Grand Total	1,497,627	1,757,333	1,978,500	1,614,260



Brown s Ferry Park barn

Park Development Fund

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

Objectives for FY 2026 - 2027

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

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Facility renovation projects to keep community gathering places vibrant and accessible	3	2	1	2
Number of community members engaged in planning processes for park planning and development	200	750	50	1,000
Grant funding for park and trail projects to meet Tualatin 2030 Vision initiatives	2	2	1	1

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	300	471	254,000	54,000
Office Supplies	0	471	2,000	2,000
Printing & Postage	0	0	2,000	2,000
Consultants	300	0	250,000	50,000
Capital Outlay	129,945	127,141	150,000	170,000
Land Acquisition	19,771	0	0	0
Projects	60,000	49,310	150,000	100,000
Professional Svc				
Projects	50,174	77,831	0	70,000
Construction				
Feasibility Studies	0	0	0	0
Transfers Out	111,485	154,638	76,375	91,920
Transfers Out -				
General Fund	74,450	53,170	25,110	24,320
Transfers Out -				
Building	37,035	101,468	28,480	42,965
Transfers Out -				
Parks Project	0	0	22,785	24,635
Contingency	0	0	72,055	47,390
Contingency	0	0	72,055	47,390
Reserves & Unappropriated	3,933,857	5,341,295	5,888,200	6,407,190
Future Years				
Projects	3,933,857	5,341,295	5,888,200	6,407,190
Grand Total	4,175,586	5,623,544	6,440,630	6,770,500



Playground equipment at Atfalati Park

Parks Project Fund

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

Objectives for FY 2026 - 2027

Construction of the Nyberg Creek trail between 65th Avenue and Interstate 5 with a connection to Sagert Street is slated to be completed spring/summer 2026.

Field improvement planning process to determine investment improvements at schools and parks with community youth sports involvement.

Owners' representative will help determine schedule for riverfront property planning adjacent to Tualatin Community Park while connecting and integrating the Core Area Reinvestment Area plan.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Projects to improve equity, safety, and accessibility	4	3	4	2
Environmentally friendly projects that value and protect natural resources, inhabitants, and the habitat	4	3	4	2

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	87,855	140,615	153,440	165,895
Salaries and Wages-Full Time	64,625	87,961	94,965	101,245
Benefits-Employee Benefits	1,270	360	360	360
Benefits-FICA	4,825	6,431	7,080	7,530
Benefits-WC Insurance & Tax	93	102	85	90
Benefits-Pension	1,356	24,179	28,355	30,230
Benefits-Insurance	14,367	20,517	21,830	25,625
Benefits-TriMet Excise Tax	528	720	765	815
Benefits-Vacation Buy Back	531	0	0	0
Benefits-Paid Leave OR Tax	261	343	0	0
Materials & Services	0	1,400	1,000	1,000
Office Equipment & Furniture	0	0	0	0
Consultants	0	1,400	1,000	1,000
Bank Fees	0	0	0	0
Capital Outlay	3,710,861	3,414,451	3,500,000	3,500,000
Land Acquisition	30,163	1,110,917	0	0
Projects Construction	0	0	0	0
Fund Projects	3,680,698	2,303,534	3,500,000	3,500,000
Transfers Out	124,270	280,060	325,495	288,290
Transfers Out - General Fund	124,270	280,060	325,495	288,290
Other Financing Uses	0	0	0	0
Issuance Costs	0	0	0	0
Contingency	0	0	596,990	593,280
Contingency	0	0	596,990	593,280
Reserves & Unappropriated	11,501,648	8,136,706	3,422,115	3,456,185

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Future Years Projects	11,501,648	8,136,706	0	0
Capital Reserve	0	0	3,422,115	3,456,185
Grand Total	15,424,634	11,973,231	7,999,040	8,004,650



Residents enjoying the new Veterans Plaza at the Lake on the Commons

Public Safety

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

Police



Public Safety

Summary of Requirements

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	8,429,195	8,998,088	9,315,705	9,906,655
Materials & Services	984,716	1,023,504	1,067,215	1,083,190
Capital Outlay	0	102,879	200,000	0
Grand Total	9,413,911	10,124,471	10,582,920	10,989,845

Police

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

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

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

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

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

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

FY 2025 - 2026 saw the department accomplish a number of critical projects.

The department worked to complete training for Department and City supervisors in Trauma-Informed Practices. This training for supervisors was completed in early 2026 and will begin to be disseminated throughout the organization.

With the retirement of the department's narcotics detection K-9, the Police Department was able to source and secure a

new narcotics detection K-9, Drea, a one year old English Springer Spaniel.

Department members strengthened community relationships by participating in events such as Blender Dash, Viva Tualatin, and the West Coast Giant Pumpkin Regatta. The department sponsored engagement programs, including Shop with a Cop, Police Summer Camp, and the Adopt-a-Family Program, fostering trust and connection within the community. Department staff was involved in presenting at several CIO groups, including presentations to the CCIO group, Tualatin Rotary, the Latino Business network, and the Las Casitas Neighborhood Meeting.

Objectives for FY 2026 - 2027

Recruit & Retain Top Talent: Implement innovative strategies to attract and retain high-quality officers in response to retirements and turnover.

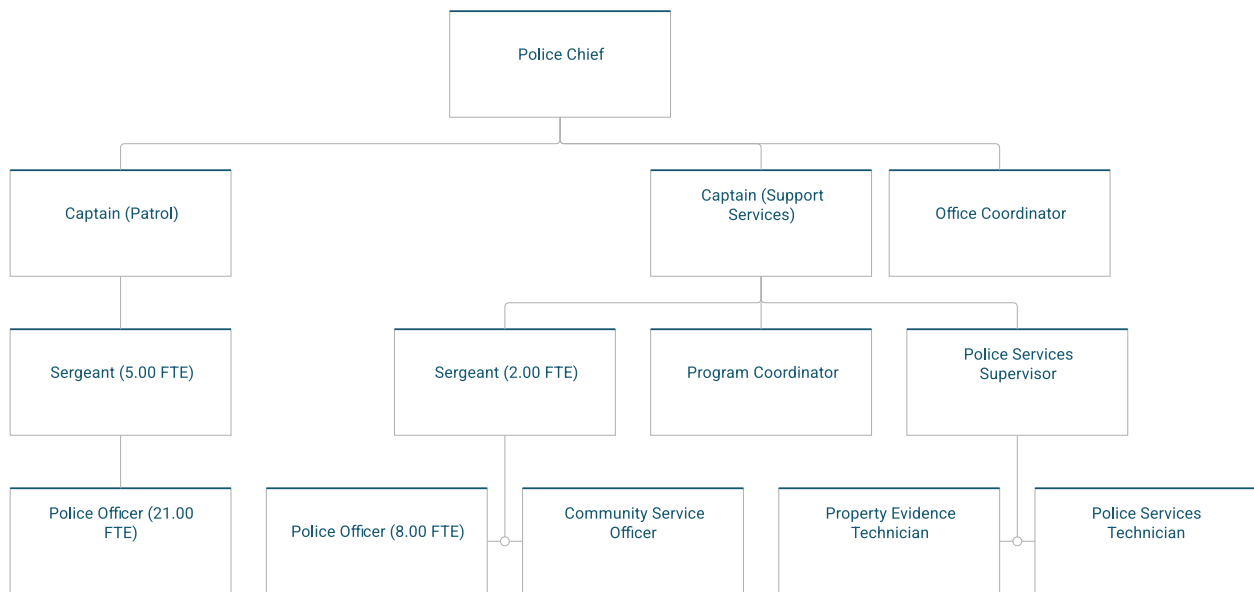
Continue to expand Wellness Programs: Enhance officer wellness by improving access to fitness equipment and health programs.

Strengthen Community Engagement: Increase participation in neighborhood events and deepen relationships with local groups and Community Involvement Organizations (CIOs).

Technology advancements: Implement new evolving technology including body worn cameras with translation capabilities, and new analytics enhancements to our Records Management System for better data with crime statistics. Implement a new online reporting system that allows the community to report low level activity to the Police via the internet. The system will translate the information in over 100 languages allowing accessibility to anyone in the community.

The Tualatin Police Department remains dedicated to its mission of protecting and serving the community with professionalism, integrity, and a commitment to excellence.

Performance Measures	Actual FY 2023 - 2024	Actual FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027
Crimes Against Person (calendar year)	276	246	< 225	< 225
Crimes Against Property (calendar year)	1,139	1,166	< 1,000	< 1,000
Societal Crimes (calendar year)	270	244	300	< 300



FY 2026 - 2027 Personal Services: \$9,906,655

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	8,429,195	8,998,088	9,315,705	9,906,655
Salaries and Wages-Full Time	4,767,985	5,072,749	5,293,235	5,450,930
Salaries and Wages-Temporary	18,535	19,275	13,980	14,475
Salaries and Wages-Overtime	313,027	271,252	250,000	350,000
Benefits-Employee Benefits	26,934	26,084	27,750	28,395
Benefits-FICA	393,990	417,117	431,720	452,880
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	1,628,664	1,800,130	1,976,185	2,067,780
Benefits-Insurance	1,084,421	1,147,154	1,185,025	1,402,560
Benefits-TriMet Excise Tax	0	0	0	805
Benefits-Sick Leave Buy Back	0	0	0	0
Benefits-Vacation Buy Back	32,945	62,178	15,000	15,000
Benefits-Comp Time Buy Back	3,060	1,134	0	0
Benefits-Holiday Buy Back	96,601	118,745	80,000	80,000
ORPAT-Fitness Incentive	39,525	37,740	40,800	41,820
PORAC-Legal Defense Fund	2,634	2,787	2,010	2,010
Benefits-Paid Leave OR Tax	20,874	21,742	0	0
Materials & Services	984,716	1,023,504	1,067,215	1,083,190
Office Supplies	10,489	7,672	12,000	12,000
Printing & Postage	6,875	3,693	7,000	7,000
Energy Supplies	3,024	3,643	5,000	6,000
Evidence & Investigation	8,554	5,383	7,000	7,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Canine Program	0	0	7,500	7,500
Uniforms & Safety Equipment	138,893	132,467	60,285	62,000
Medical & Other Testing	4,252	4,248	7,500	7,500
Ammun & Defense Equip	49,740	54,473	55,000	55,000
Cell Phones	23,736	24,883	0	0
Network/Online	20,578	21,567	0	0
Office Equipment & Furniture	2,819	175	6,000	6,000
Computer Equip & Software	2,596	1,943	4,000	3,000
Minor Vehicle Equipment	6,322	6,438	5,000	5,000
HEROES Program	11,286	11,601	12,000	12,000
Special Investigative Fund	6,033	6,932	6,000	8,000
Community Engagement Supplies	8,661	9,682	10,000	10,000
Consultants	27,244	47,723	0	0
Conferences & Meetings	7,531	9,149	10,000	10,000
Membership Dues	9,075	8,322	8,000	8,000
Publication, Rpt, Ref Matl	564	625	1,000	1,000
Staff Training	58,456	81,593	158,975	85,000
Staff/Dept Recognition	4,838	5,286	6,000	7,500
Administrative Expense	4,162	6,515	6,000	6,000
Advertising - Recruitment	8,785	5,983	10,000	10,000
Contract Services	545,348	557,118	651,705	734,190
Inventory Supplies	248	252	1,500	1,500
R&M - Equipment	14,604	6,083	9,750	12,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
R&M - Computers	0	54	0	0
Capital Outlay	0	102,879	200,000	0
Equipment & Furnishings	0	102,879	0	0
R&M - Major Projects	0	0	200,000	0
Grand Total	9,413,911	10,124,471	10,582,920	10,989,845



Tualatin Police Department 9 Drea

Public Works

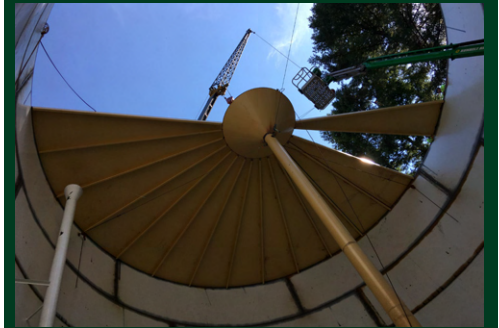
Provides critical community infrastructure including water, sewer, stormwater, and transportation through operations, and maintenance, as well as promoting environmental stewardship, water quality, and transportation safety.

Maintenance Services



Vehicle Replacement

Water



Sewer



Stormwater

Streets



Transportation Projects



Core Area Parking District

Tualatin City Services Building



Public Works

Summary of Requirements

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	2,841,898	2,917,138	3,346,965	3,854,880
Materials & Services	10,294,924	9,297,056	11,632,210	13,937,995
Capital Outlay	13,829,684	9,060,599	18,560,925	29,327,800
Transfers Out	6,994,377	7,263,346	11,418,835	11,533,375
Contingency	0	0	17,508,715	18,315,855
Reserves & Unappropriated	50,648,481	57,126,479	34,648,680	30,367,395
Grand Total	84,609,364	85,664,618	97,116,330	107,337,300

Maintenance Services

The Maintenance Services Division supports City of Tualatin operations and serves internal customers in other divisions and departments by providing professional and proactive management of equipment, facilities, and fleet vehicles. Maintenance Services is a small team but has tremendous technical knowledge. Collectively, the group has over 55 years of experience with the City of Tualatin. The crew services and maintains vehicles, shared equipment assets, 37 buildings/structures, and 29 parking lots.

The Facilities team addresses ad hoc maintenance and repair needs, preventive maintenance, building upgrades, and construction projects, either directly or through contractors. This includes mechanical, electrical, plumbing, carpentry, painting, custodial, and other services. In the current fiscal year, the Facilities team completed hundreds of routine maintenance requests and has been coordinating larger projects including several HVAC replacements, a replacement of the roof at the Police Station, roof repairs at the library/city offices building, lighting replacements and upgrades at the library, and ADA projects including removing and replacing flagstone walkways at the Police Department.

The City's Fleet consists of 110 rolling vehicles (police patrol cars, other motor vehicles, backhoes, and dump trucks) and 100 pieces of shared equipment used by maintenance crews. The Fleet team handles vehicle purchasing and up-fitting, preventative inspections and maintenance, and repair work. The Fleet team closed 529 vehicle and equipment service orders in calendar year 2025, coordinated upgrades and repairs to the main vehicle entrance gate, and managed several vehicle replacements. The Police Department patrol vehicle builds require roughly 50 hours of time each for all the specialty equipment installation.

The division's Warehouse Technician is responsible for supply and equipment acquisition, purchasing, warehouse receiving, coordinating fuel purchases and deliveries, coding and routing invoices for payment, and dispositioning old equipment. During calendar year 2025, the Warehouse Technician processed approximately 550 supply and equipment acquisitions and 33 dispositions/sales of surplus equipment through Govdeals.

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

Objectives for FY 2026 - 2027

Provide timely, cost-effective, and high-quality customer service for all internal customers to ensure essential facilities, vehicles, supplies, and equipment are available and optimally functional for the rest of the city.

Address and resolve emergent, unplanned, and non-routine vehicle and facility service and repair needs in a timely way.

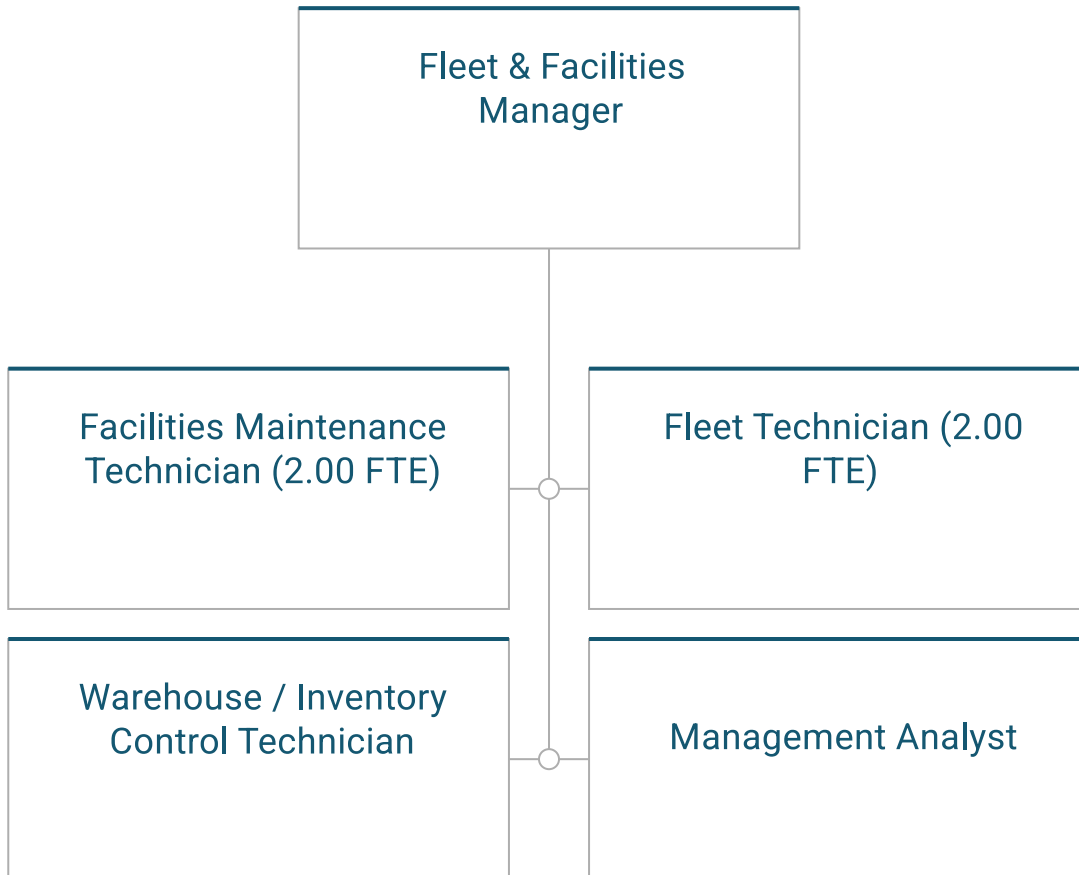
Continue to support and implement climate action and sustainability goals in Maintenance Services operations. This

includes participation in the Strategic Energy Management program and other related initiatives to reduce energy, resource consumption, and waste.

Wherever possible, support local businesses and vendors in purchasing supplies and completing contract work.

Stay within budget, promote efficient spending, and provide successful project management. Look at projects and tasks with a lens of continuous improvement. Complete capital projects successfully, including HVAC replacements, property renovations, ADA initiatives, parking lot improvements, and more.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Customer Satisfaction: Percentage of respondents who rate customer service as excellent	N/A	N/A	90%	90%
Timeliness: Percentage of maintenance requests that are acknowledged and responded to the same business day	N/A	N/A	95%	95%
Efficiency: Percentage of routine service/repair requests that are successfully resolved in less than 5 business days	N/A	N/A	90%	90%
Accuracy/Quality: Percentage of service or repair tasks completed with no defects in workmanship	N/A	N/A	98%	98%



FY 2026 - 2027 Personal Services: \$1,109,510

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	864,469	919,303	1,010,510	1,109,510
Salaries and Wages-Full Time	534,474	563,712	604,200	640,750
Salaries and Wages-Temporary	0	0	9,280	10,405
Salaries and Wages-Overtime	6,472	9,559	6,000	6,000
Salaries and Wages-On-Call	562	1,352	0	3,635
Benefits-Employee Benefits	2,899	2,595	2,995	3,065
Benefits-FICA	41,143	44,349	46,190	48,935
Benefits-WC Insurance & Tax	0	0	0	0
Benefits-Pension	158,668	170,466	193,190	205,610
Benefits-Insurance	116,719	113,954	148,655	191,110
Benefits-TriMet Excise Tax	0	0	0	0
Benefits-Sick Leave Buy Back	0	0	0	0
Benefits-Vacation Buy Back	0	11,025	0	0
Benefits-Comp Time Buy Back	1,324	0	0	0
Benefits-Paid Leave OR Tax	2,208	2,290	0	0
Materials & Services	1,457,975	1,509,812	1,581,210	1,796,585
Office Supplies	186	15	0	0
Printing & Postage	6,022	777	2,000	2,250
Inventory Adjustment	645	(958)	1,000	1,000
Uniforms & Safety Equipment	4,236	5,348	6,125	3,900
Safety/Risk Mgmt Program	12,254	17,283	27,665	21,500
Cell Phones	2,087	1,760	100	100
Fuel	122,267	112,221	160,500	162,650

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Small Tools	4,526	9,835	8,650	3,150
Office Equipment & Furniture	0	1,618	0	0
Computer Equip & Software	0	108	0	0
Drop Box Hauling	5,150	9,475	13,535	15,950
Consultants	0	38,750	0	20,000
Utilities	70,747	74,025	83,300	369,600
Utilities - Operations	37,354	47,029	47,250	0
Utilities - Police	53,786	63,209	69,240	0
Utilities - Park & Rec	11,241	12,193	13,125	0
Utilities - Van Raden Ctr	7,714	8,687	9,400	0
Utilities - Lafky House	3,150	3,354	3,850	0
Utilities - Pohl Center	17,342	19,000	21,400	0
Utilities - Park Building	34,774	39,678	49,250	0
Utilities - Browns Ferry	4,456	4,233	5,550	0
Utilities - Heritage Ctr	6,742	6,467	9,175	0
Conferences & Meetings	1,195	0	2,450	2,500
Membership Dues	2,126	1,014	1,600	1,600
Publication, Rpt, Ref Matl	0	0	0	0
Staff Training	1,278	1,147	2,900	2,900
Staff/Dept Recognition	0	0	0	0
Administrative Expense	422	647	500	1,800
Advertising - Recruitment	1,183	349	0	0
Contr R&M - Building	157,707	143,817	188,770	203,800

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Contr R&M - Systems	4,300	0	0	0
Contr R&M Non-Routine	24,369	24,567	30,000	35,000
Contr R&M - Fleet	54,507	53,553	71,625	74,025
Building Cleaning	254,027	262,138	274,125	328,150
Equipment Rental	0	121	500	500
Inventory Supplies	34,874	37,955	42,625	39,100
R&M - City Facilities	0	0	29,650	36,500
R&M - City Center	5,960	2,245	0	0
R&M - Operations	2,668	2,790	0	0
R&M - Police	1,321	5,412	0	0
R&M - Park & Rec	1,083	586	0	0
R&M - Van Raden Ctr	189	674	0	0
R&M - Lafky House	154	317	0	0
R&M - Pohl Center	5,434	328	0	0
R&M - Park Buildings	10,491	7,091	0	0
R&M - Brown s Ferry	162	22	0	0
R&M - Heritage Ctr	35	50	0	0
R&M - VanRijn House	0	0	0	0
R&M - Vehicles	57,434	57,435	63,750	70,300
Vehicle Replacement Expense	427,375	427,375	332,800	391,510
R&M - Equipment	5,005	6,041	8,800	8,800
R&M - Computers	0	36	0	0
Capital Outlay	452,625	232,999	1,784,515	780,000
Equipment & Furnishings	7,578	10,217	0	0
R&M - Major Projects	445,047	222,782	1,784,515	780,000
Grand Total	2,775,069	2,662,114	4,376,235	3,686,095



Tualatin City Services Building Warehouse

Vehicle Replacement Fund

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

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	0	9,469	16,700	58,400
Small Tools	0	9,469	16,700	58,400
Capital Outlay	624,046	178,396	593,865	1,136,300
Equipment & Furnishings	624,046	178,396	593,865	1,136,300
Reserves & Unappropriated	2,219,682	2,960,753	3,033,750	2,625,890
Capital Reserve	2,219,682	2,960,753	3,033,750	2,625,890
Grand Total	2,843,727	3,148,618	3,644,315	3,820,590



Fleet repairs

Water

This past year has been one of significant progress, strategic investment, and operational advancement for our Water Utility Division. Through infrastructure improvements, technological upgrades, staff development, and interdepartmental collaboration, we have strengthened system reliability, resiliency, and long-term sustainability.

This fund pays for the regular inspection, operation, and maintenance of the City's water distribution network: 115+ miles of pipe, 6 reservoirs containing 14 million gallons of water, an Aquifer Storage & Recovery Well (ASR) containing 100+ million gallons, 1,120 fire hydrants, 3,700 valves, and 7,320 service lines and meters, 61 3" or greater commercial meters, and 5,705 backflow devices. Water crew staff also collected over 500 water samples this past year to ensure our drinking water meets or exceeds all state and federal requirements. In sum, the system serves an average of 4.8 million gallons of water a day to City of Tualatin residents, businesses, and visitors.

Overall, this year has been defined by modernization, resiliency, collaboration, and innovation. From critical infrastructure upgrades and workforce development to energy recovery and regional coordination, the Water Utility Division continues to strengthen the reliability and sustainability of our system. These accomplishments position us well for the challenges ahead and reflect our ongoing commitment to delivering safe, dependable water service to our community.

Highlights of FY 2025 - 26:

SCADA (Supervisory Control and Data Acquisition) Upgrade: One of the most impactful accomplishments this year was the successful installation and implementation of a new Supervisory Control and Data Acquisition (SCADA) system. This upgrade significantly enhances our ability to monitor, analyze, and respond to system conditions in real time. The improved visibility into pressures, flows, reservoir levels, and alarms has increased operational awareness, improved response times, and strengthened our overall system reliability.

Norwood Pump Station Generator: We installed a permanent, on-site emergency generator at the Norwood Pump Station. This critical resiliency upgrade ensures uninterrupted water service during power outages and enhances our emergency preparedness capabilities.

Workforce Development & Training: This year marked a major transition within our workforce. Approximately half of our field crew consists of new hires who are currently progressing through certification and hands-on training. Despite being early in their careers, these team members have demonstrated strong commitment and adaptability. Through structured mentorship, certification programs, and field experience, we are building a highly skilled and capable team that will serve the utility well into the future.

Infrastructure Upgrades & Seismic Resiliency: Seismic resiliency remained a top priority throughout the year. In coordination with the Parks and Engineering Departments, we completed over 1,000 linear feet of upgraded water main that is now seismically resistant. This proactive investment strengthens system reliability and reduces risk in the event of a seismic event.

We also successfully secured grant funding to install new seismic valves at our reservoirs. These valves will automatically

isolate reservoirs during significant ground movement, preventing catastrophic water loss and maintaining critical supply for emergency response and fire protection.

Innovation & Energy Sustainability: The division advanced innovative infrastructure projects this year, including the InPipe Energy project. This initiative involved installing a new control valve with an integrated turbine unit. The turbine captures excess pressure in the system and converts it into renewable energy to power operations at our maintenance yard.

Regional Coordination & Long-Term Planning: In preparation for the new water treatment plant being constructed by the Portland Water Bureau, our team, in conjunction with our consultant conducted a comprehensive water quality study to evaluate system readiness and identify any operational adjustments required to accommodate treated Bull Run water. This proactive approach ensures a smooth transition and continued compliance with regulatory standards.

B-Level Reservoir & Pump Station: We coordinated closely with Engineering and our consulting partners in the design of a new seismically resilient concrete reservoir and pump station. This facility will serve the B and C pressure zones, improving storage capacity, system redundancy, and overall reliability for customers in those service areas.

Objectives for FY 2026 - 2027

SCADA System Familiarization: Adjust and become continuously familiarized with our new SCADA system and utilize it as a tool to operate our system even more efficiently.

On-Boarding New Staff: With the new hires in the water department, training and investing in their development will be critical this upcoming year, as long-tenured staff will be transitioning into retirement.

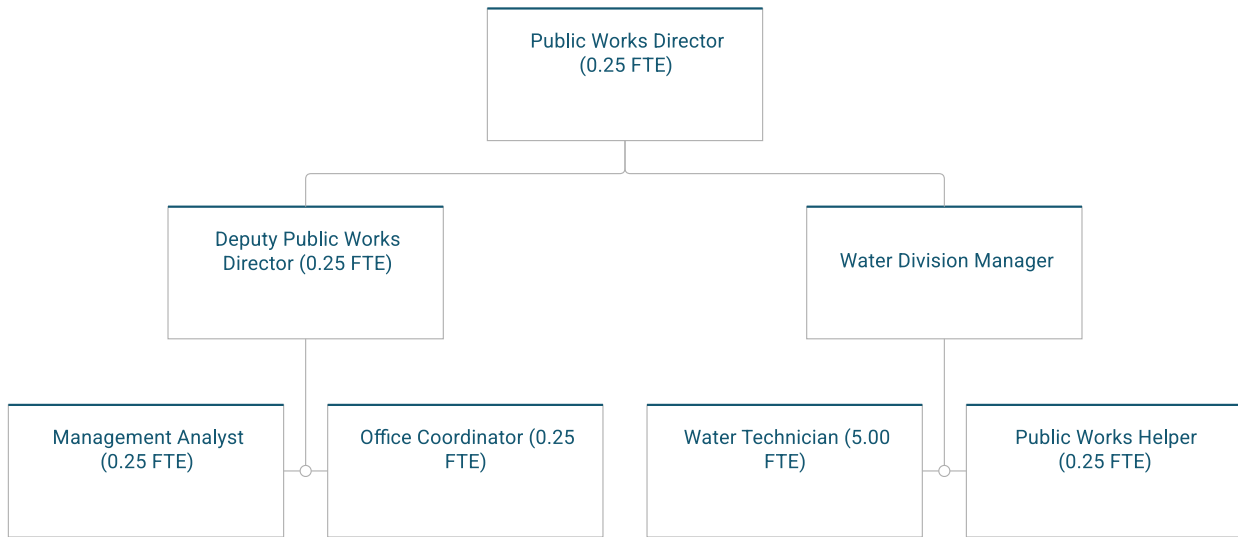
Continue support with Engineering Department: Between the new reservoir and pump station, on-going capital improvement projects, and private development throughout the City, maintaining high levels of coordination with Engineering will be imperative to ensure high quality project delivery that is in consideration of long-term operations and maintenance.

Continue Regional Collaboration: Maintain and continue collaboration with regional water suppliers to strengthen our resiliency and network for planning and emergency response.

Installation of Seismic Valves: With grant funding now awarded, ensuring the seismic valves are installed with minimal interruption at the reservoir sites will be critical throughout this project.

Martinazzi Pump Station: In coordination with our consultant and contractor, we are replacing one of the faulty drives at the Martinazzi Pump Station to ensure it is operating at full capacity when called upon.

Performance Measures	Actual FY 2023 - 2024	Actual FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027
Non-revenue water as a percentage of total water use	7.88%	8.56%	< 10%	< 10%
Number of regulatory violations	0	0	0	0



FY 2026 - 2027 Personal Services: \$1,490,435

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	868,639	878,112	1,067,525	991,275
Salaries and Wages-Full Time	519,891	532,711	656,065	592,545
Salaries and Wages-Temporary	0	5,147	0	0
Salaries and Wages-Overtime	14,282	16,116	15,000	15,000
Salaries and Wages-On-Call	8,712	9,205	9,830	9,410
Benefits-Employee Benefits	6,078	5,442	4,920	4,315
Benefits-FICA	41,409	42,167	50,920	45,870
Benefits-WC Insurance & Tax	8,488	6,914	9,155	9,060
Benefits-Pension	143,179	134,231	191,075	171,095
Benefits-Insurance	112,840	114,464	125,085	139,020
Benefits-TriMet Excise Tax	4,608	4,663	5,475	4,960
Benefits-Vacation Buy Back	5,728	3,210	0	0
Benefits-Comp Time Buy Back	1,144	1,621	0	0
Benefits-Paid Leave OR Tax	2,279	2,221	0	0
Benefits-WC Contra	0	0	0	0
Materials & Services	4,407,605	4,497,210	4,999,075	7,233,630
Office Supplies	7	0	0	0
Printing & Postage	15,313	13,160	17,875	32,875
Inventory Adjustment	0	0	0	0
Water Conservation	158	1,260	3,000	3,000
Water Purchases -For Tualatin	3,416,434	3,572,497	3,789,940	5,732,685
Hydrants	0	0	0	0
Hydrant Meters	0	107	7,000	10,000
Uniforms & Safety Equipment	2,738	6,350	5,760	5,760
Medical & Other Testing	556	473	0	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Cell Phones	1,849	2,577	1,000	1,000
Network/Online	7,169	13,454	16,600	16,500
Small Tools	3,498	6,742	4,200	5,400
Office Equipment & Furniture	100	0	500	500
Computer Equip & Software	20,610	26,692	22,300	29,700
Personal Computer/Laptop	0	0	0	0
TVWD - Jointline	6,963	0	15,000	15,000
TVWD - WA CO Lines	83,245	13,684	80,000	40,000
Special Programs	10,850	11,972	15,000	15,000
Consultants	79,774	85,601	175,000	355,000
Utilities	0	0	0	0
Water System - Electricity	84,477	72,189	107,500	78,000
Conferences & Meetings	2,267	1,275	10,950	10,950
Membership Dues	41,247	40,442	61,405	49,810
Publication, Rpt, Ref Matl	0	0	0	0
Staff Training	1,802	4,769	22,500	17,500
Staff/Dept Recognition	293	0	0	0
Administrative Expense	903	1,451	1,000	1,000
Advertising - Recruitment	1,045	856	0	0
Merchant Discount Fees	154,246	170,576	165,000	200,000
Meter Reading	63,630	84,349	87,000	92,000
Contr R&M - Systems	237,770	190,025	254,860	270,260
Equipment Rental	0	0	1,500	1,500
Inventory Supplies	56,915	64,052	0	0
R&M - Systems	34,644	34,897	67,255	67,255
R&M - Lines	695	3,522	18,000	18,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
R&M - Hydrants	5,312	370	0	0
R&M - Reservoir	114	555	2,620	2,620
R&M - Pump Stations	0	225	1,235	96,235
Vehicle Replacement Expense	72,930	72,930	42,925	63,930
R&M - Equipment	50	156	2,150	2,150
Capital Outlay	2,640,027	3,665,361	8,885,585	10,200,000
Equipment & Furnishings	7,378	0	0	0
Projects Administration	0	0	0	0
Projects Professional Svc	215,271	788,064	0	0
Projects Construction	1,988,517	2,793,469	0	0
Fund Projects	428,862	83,829	8,885,585	10,200,000
Transfers Out	1,703,269	1,835,046	2,278,380	1,959,825
Transfers Out - General Fund	1,210,420	1,386,730	1,706,940	1,959,825
Transfers Out - Enterprise Bond	492,849	448,316	571,440	0
Contingency	0	0	2,584,585	3,057,710
Contingency	0	0	2,584,585	3,057,710

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Reserves & Unappropriated	11,876,357	12,429,545	10,114,395	7,619,035
Rate Stabilization Reserve	11,876,357	12,429,545	0	0
Future Years Projects	0	0	10,114,395	7,619,035
Grand Total	21,495,898	23,305,274	29,929,545	31,061,475



Water reservoirs

Water Development

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

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

Objectives for FY 2026 - 2027

Finish construction of a new B-Level Reservoir at the Aquifer Storage and Recovery Site.

Finish construction of a new B-Level to C-Level Pump Station.

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Transfers Out	591,610	945,672	3,892,985	3,278,335
Transfers Out - General Fund	35,330	43,120	0	0
Transfers Out - Building	40,640	57,359	18,485	33,335
Transfers Out - Water Operating	515,640	845,193	3,874,500	3,245,000
Contingency	0	0	0	0
Contingency	0	0	0	0
Reserves & Unappropriated	2,031,511	2,748,348	393,065	237,205
Future Years Projects	2,031,511	2,748,348	393,065	237,205
Grand Total	2,623,121	3,694,020	4,286,050	3,515,540



Working on the water reservoirs

Sewer

The Sewer Operating Fund pays for the operation and maintenance of the City's sewer system. Clean Water Services (CWS) holds the Department of Environmental Quality (DEQ) permits for the Sanitary Sewer System. These permits establish maintenance and operational standards that the City must meet to be in regulatory compliance; these standards drive a good portion of the daily work completed by staff on the City's wastewater infrastructure. Public Works oversees the activities of the Sewer Fund, in consultation with Engineering staff and through oversight of hired contractors.

Halfway through FY 2025 - 2026, the Street/Sewer/Storm division was restructured, resulting in two new work divisions, each overseen by a manager. Now, the Public Works Department has a standalone Sanitary Sewer and Stormwater Division, which consists of a manager and 4 FTE's. FY 2026 - 2027 will be the first full year of this new work team. Two field staff are responsible for the bulk of the sewer work, which includes maintaining 480,000 feet (~90 miles) of sewer pipes, 6,000+ sewer connections, and 2,300+ manholes. The sewer system is cleaned on a four-year rotating cycle and CCTV inspected on an eight-year rotating cycle. On a daily basis, staff clean, repair, and inspect the system to provide dependable service and prevent harmful environmental impacts (such as sanitary sewer overflows).

Staff respond to customer service requests and work to educate the community on proper sewer practices, such as non-flushables and fats, oils, and greases. In addition to City owned and operated sewer infrastructure, eight miles of sewer pipe and 11 lift stations are maintained by CWS through an Intergovernmental Agreement. Not only do staff ensure that all activities meet CWS and Environmental Protection Agency (EPA) performance standards, but also personally maintain professional certifications and continuing education hours.

FY 2025 - 2026 highlights include: routine maintenance cleaning of 25% of the sewer system, CCTV inspections of 12.5% of the sewer system, sewer line repairs at multiple locations throughout the City, replacement of 1,200 feet of sewer line on Martinazzi Avenue (led by engineering team), strategic planning for sewer relining program, and work on renegotiation of intergovernmental agreement with Clean Water Services.

Objectives for FY 2026 - 2027

Meet or exceed Clean Water Service (CWS) and Environmental Protection Agency (EPA) performance standards by cleaning over 25% and video-inspecting 12.5% of the Sanitary Sewer system.

Clean, inspect, and repair the sanitary sewer system as needed to provide dependable service and to prevent harmful environmental impacts such as sanitary sewer overflows.

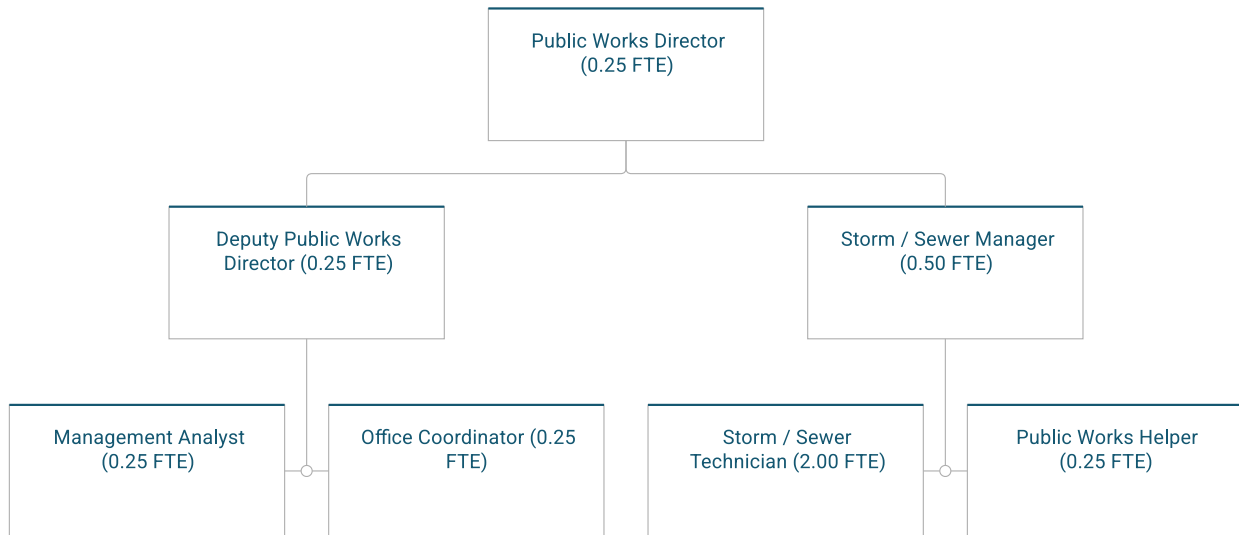
Integrate CCTV Inspection data into the GIS and Asset Management Software to help drive informed decisions and maintenance practices.

Continue a comprehensive sewer lining program which will reline pipe that is aged, experiencing inflow/root intrusion, or cracking. The relining process is a cost-effective rehabilitation method that can prolong the life of the pipe an estimated 50 years.

Continue educational campaigns utilizing existing Communications Team infrastructure related to best practices to prevent sewer issues. One campaign will focus on fat, oil, and grease (FOG) disposal and the other will focus on what not to flush down the toilet.

Repair pipe and manhole deficiencies identified during routine cleaning and CCTV inspection.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Sanitary sewer overflows	0	3	0	0
Linear feet of sewer line cleaned	118,068	120,154	129,320	121,416



FY 2026 - 2027 Personal Services: \$531,650

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	577,364	589,469	682,320	531,650
Salaries and Wages-Full Time	327,214	332,113	391,960	307,195
Salaries and Wages-Temporary	11,470	16,015	0	0
Salaries and Wages-Overtime	2,750	4,665	5,000	5,000
Salaries and Wages-On-Call	1,536	1,227	4,295	4,445
Benefits-Employee Benefits	3,598	3,694	3,340	3,380
Benefits-FICA	25,305	26,242	29,665	23,530
Benefits-WC Insurance & Tax	5,542	4,675	6,540	4,005
Benefits-Pension	90,007	90,037	115,735	94,550
Benefits-Insurance	103,417	106,451	122,560	87,000
Benefits-TriMet Excise Tax	2,851	2,939	3,225	2,545
Benefits-Sick Leave Buy Back	1,316	0	0	0
Benefits-Vacation Buy Back	465	0	0	0
Benefits-Comp Time Buy Back	483	0	0	0
Benefits-Paid Leave OR Tax	1,410	1,409	0	0
Benefits-WC Contra	0	0	0	0
Materials & Services	568,296	470,660	560,485	637,375
Office Supplies	0	0	0	0
Printing & Postage	10,377	9,634	10,000	12,000
Inventory Adjustment	0	0	0	0
Uniforms & Safety Equipment	2,063	1,485	2,800	4,200
Medical & Other Testing	0	183	0	0
Cell Phones	128	128	0	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Network/Online	3,364	3,720	1,450	1,550
Small Tools	387	1,855	2,150	2,150
Computer Equip & Software	171	0	500	4,900
Personal Computer/Laptop	0	0	0	0
User Charges - Tigard	18,566	15,398	0	0
Sys Dev Chg - CWS	0	0	0	0
User Charges - CWS	0	0	0	0
Special Programs	5,892	3,085	5,000	5,000
Consultants	9,385	2,867	25,000	45,000
Conferences & Meetings	1,088	2,190	6,450	6,450
Membership Dues	755	1,021	2,165	2,290
Publication, Rpt, Ref Matl	0	0	0	0
Staff Training	1,636	3,635	2,000	4,950
Administrative Expense	336	203	500	500
Advertising - Recruitment	0	1,166	0	0
Merchant Discount Fees	154,246	170,576	165,000	200,000
Stream Shading	0	0	0	0
Contr R&M - Systems	160,729	140,010	174,940	178,075
Contr R&M - FOG Insp.	0	0	0	0
Equipment Rental	0	0	500	500
Inventory Supplies	1,354	1,166	0	0
R&M - Systems	82,489	14,758	100,000	100,000
R&M - Pump Stations	4,140	2,445	2,450	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Vehicle Replacement Expense	111,190	92,460	57,180	67,410
R&M - Equipment	0	2,675	2,400	2,400
Capital Outlay	1,337,916	2,400,551	2,206,960	8,594,000
Projects Professional Svc	8,992	65	0	0
Projects Construction	1,139,315	2,121,786	0	0
Fund Projects	189,610	278,701	2,206,960	8,594,000
Transfers Out	1,091,452	1,124,043	1,296,630	2,330,400
Transfers Out - General Fund	953,150	987,900	951,750	1,335,315
Transfers Out - Building	48,415	77,777	24,610	37,185
Transfers Out - Sewer	0	0	261,900	957,900
Transfers Out - Enterprise Bond	89,887	58,366	58,370	0
Contingency	0	0	653,005	1,664,750
Contingency	0	0	653,005	1,664,750
Reserves & Unappropriated	8,000,390	8,854,320	8,880,380	7,882,320
Future Years Projects	8,000,390	8,854,320	8,880,380	7,882,320
Grand Total	11,575,418	13,439,043	14,279,780	21,640,495



Public Works maintaining the sewer system

Sewer Development

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

This fund is mandated by State law and is used to receive and spend System Development Charges (SDCs) that are collected from all new development in the City for sanitary sewer. Sewer SDCs are one-time fees for connecting to the public sanitary sewer system that pay development's share of infrastructure cost (sewers, treatment, pump stations, etc.). Community Development staff monitor the revenues in this fund and ensure they are collected and used for projects developing the system. The charges are established by Clean Water Services (CWS) and collected by the City. 96% is paid to CWS and the City retains 4% to design and construct capacity expansion projects. Community Development staff are responsible for coordinating reimbursement from CWS for eligible project costs. If a project is 100% eligible, the full project cost is budgeted in this fund. Projects that are less than 100% eligible are recorded in the Sewer Operating Fund and the SDC eligible portion is transferred to cover its share. Staff oversees the activities of the Sewer Development Fund in consultation with Public Works staff.

Objectives for FY 2026 - 2027

Upsize the sewer main under Martinazzi Avenue from Dakota Drive to Avery Street.

Design is in progress for storm drainage improvements in the Nyberg Creek area south of Tualatin-Sherwood Road between Boones Ferry Road and I-5, and for a new sanitary sewer main along 108th Avenue in the southern part of Tualatin that will serve the Basalt Creek area.

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	0	0	0	0
Sys Dev Chg - CWS	0	0	0	0
Capital Outlay	0	0	100,000	0
Fund Projects	0	0	100,000	0
Transfers Out	48,415	79,027	293,030	995,085
Transfers Out - General Fund	0	1,250	6,520	0
Transfers Out - Building	48,415	77,777	24,610	37,185
Transfers Out - Sewer	0	0	261,900	957,900
Contingency	0	0	0	0
Contingency	0	0	0	0
Reserves & Unappropriated	3,888,915	4,034,511	3,838,510	3,294,525
Future Years Projects	3,888,915	4,034,511	3,838,510	3,294,525
Grand Total	3,937,330	4,113,538	4,231,540	4,289,610



Sewer maintenance work

Stormwater

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

Halfway through FY 2025 - 2026, the Street/Sewer/Storm division was restructured, resulting in two new work divisions, each overseen by a manager. Now, the Public Works Department has a standalone Sanitary Sewer and Stormwater Division, which consists of a manager and 4 FTEs. FY 2026 - 2027 will be the first full year of this new work team. Two field staff are responsible for the bulk of the stormwater system work, which includes maintaining 477,000 feet (~90 miles) of storm pipes, 12 drainage basins, 2,800+ catch basins, 100+ public water quality facilities, and hundreds of manholes. The City is on a six-year schedule to clean and inspect the entirety of the stormwater system. In the fall and winter seasons in particular, staff open, clean, and check manholes, ditches, and outfalls for proper drainage to help reduce flooding. Known 'hot spots' are checked more frequently to lessen the risk of localized flooding. In the spring, staff manage vector control and install safety nets for local waterfowl. Staff respond to customer service requests and work to educate the community on proper stormwater practices, such as leaf litter control.

FY 2025 - 2026 highlights include: Accomplished all routine maintenance for the stormwater system and the regional storm water debris dewatering facility (located at Tualatin City Services), as well as repaired storm pipe deficiencies identified by the CCTV inspection program. Through staff time and contracted work, we performed multiple rehabilitation and replanting projects in water quality facilities to help address deferred maintenance and to reestablish the proper treatment functionality of these facilities for storm water runoff. Pond levelers were maintained, in partnership with a beaver specialist and the Wetlands Conservancy, allowing beavers to coexist with development near the wetlands. We also worked to establish a formal beaver management plan and finalized an agreement between the City and the Wetlands Conservancy in order to provide a consistent resource for staff and the community. Additionally, we continue to support the Backyard Habitat Certification Program administered by Columbia Land Trust and Bird Alliance of Oregon within the City.

Objectives for FY 2026 - 2027

Meet or exceed Clean Water Service (CWS) and Environmental Protection Agency (EPA) performance standards by cleaning over 16.66% and video-inspecting 12.5% of the stormwater system.

Continue to sweep City streets monthly to reduce pollutants entering local rivers and streams.

Maintain, clean, and upgrade the storm system to help minimize localized flooding, property damage, and environmental impacts.

Integrate CCTV Inspection data into the GIS and Asset Management Software to help drive informed decisions and maintenance practices.

Plan and construct capital projects, as identified in the Stormwater Master Plan to maintain water quality and plan for new growth. This includes a project in coordination with the Engineering team to replace deteriorated pipe, improve outfall, and to enhance the treatment aspect of the Indian Meadows greenway.

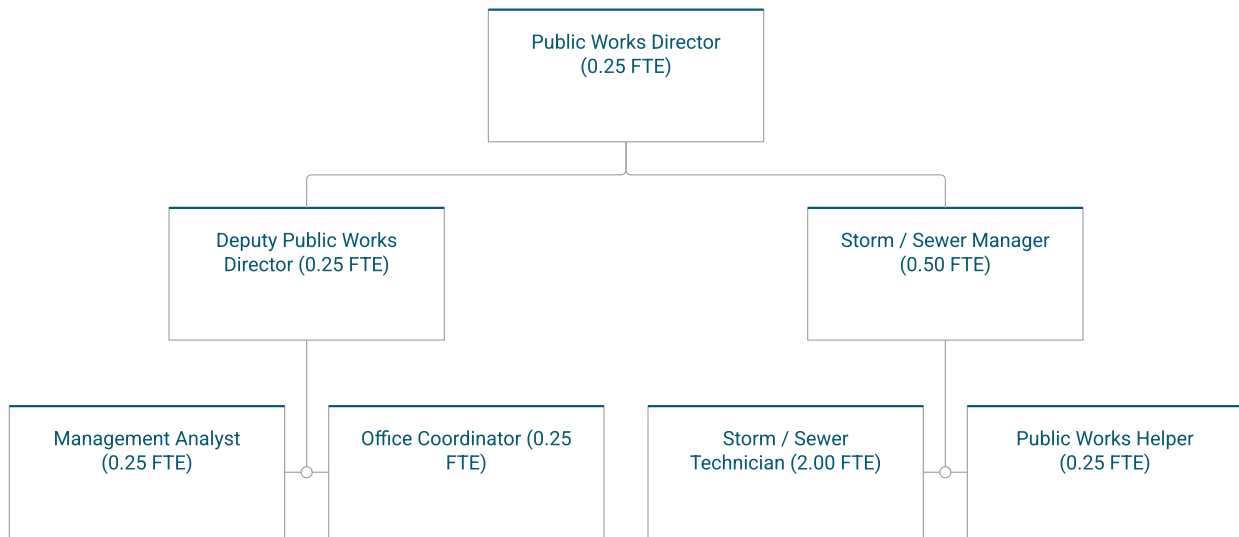
Address deferred water quality facility maintenance to improve treatment, better capture pollution, and to reduce replacement costs in the long term. Projects include sediment removal, replanting work, and structural asset repair.

In wetlands where beaver dams are causing flooding issues, continue to work with local property owners and invested parties to minimize flooding risk while preserving wetland habitats where possible.

Correct issues in existing water quality manholes to increase efficiency, enhance water quality capability, and aid in protection of local waterways.

Expand on the existing community engagement and outreach, including with the Backyard Habitat Certification Program. Coordinate multiple volunteer events to assist with planting within designated vegetated water quality facilities.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Linear feet of stormwater line cleaned	44,920	84,263	79,558	81,799
Catch basins cleaned (sumped & unsumped)	1,473	1,650	1,586	1,722



FY 2026 - 2027 Personal Services: \$499,160

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	0	0	0	499,160
Salaries and Wages-Full Time	0	0	0	293,500
Salaries and Wages-On-Call	0	0	0	4,445
Benefits-Employee Benefits	0	0	0	3,380
Benefits-FICA	0	0	0	22,150
Benefits-WC Insurance & Tax	0	0	0	3,695
Benefits-Pension	0	0	0	88,970
Benefits-Insurance	0	0	0	80,625
Benefits-TriMet Excise Tax	0	0	0	2,395
Materials & Services	906,945	886,058	898,245	987,190
Printing & Postage	10,785	9,611	10,500	12,000
Uniforms & Safety Equipment	1,133	902	2,800	2,800
Network/Online	1,585	979	250	250
Small Tools	35	431	1,375	1,375
Computer Equip & Software	56	0	0	4,400
User Charges - Tigard	17,515	13,481	0	0
User Charge - Lake Oswego	0	0	0	0
User Charges - CWS	0	0	0	0
Special Programs	1,797	6,230	18,000	18,000
Consultants	431	0	20,000	40,000
Utilities	0	0	0	0
Utilities - Water	62	229	2,000	2,000
Membership Dues	0	146	0	0
Staff Training	0	330	1,200	3,700
Administrative Expense	168	57	0	0
Tualatin River Gauge	5,274	5,511	5,600	6,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Stream Shading	21,218	26,530	24,000	24,000
Contr R&M - Systems	514,704	450,562	260,500	263,950
Contr R&M - Water Quality	87,079	78,701	81,000	81,000
Guardrails & Signs	639	0	5,000	5,000
Grounds & Landscaping	131,064	182,937	150,820	176,065
Street Sweeping	0	16,030	255,000	273,000
Equipment Rental	0	0	0	0
Inventory Supplies	432	17	0	0
R&M - Systems	2,653	1,849	2,700	6,000
R&M - Pump Stations	0	0	0	0
Vehicle Replacement Expense	110,250	91,525	56,400	66,550
R&M - Equipment	65	0	1,100	1,100
Capital Outlay	58	587,139	3,400,000	4,050,000
Projects Professional Svc	58	333,186	0	0
Projects Construction	0	253,953	0	0
Fund Projects	0	0	3,400,000	4,050,000
Transfers Out	1,063,977	1,215,814	1,343,975	1,093,865
Transfers Out - General Fund	707,050	877,920	983,400	1,093,865
Transfers Out - Road Operating	102,210	83,570	89,130	0
Transfers Out - Sewer	192,030	210,550	227,670	0
Transfers Out - Enterprise Bond	62,687	43,774	43,775	0
Contingency	0	0	846,335	994,530
Contingency	0	0	846,335	994,530
Reserves & Unappropriated	9,824,856	10,804,610	6,998,620	7,842,790

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Future Years Projects	9,824,856	10,804,610	6,998,620	7,842,790
Grand Total	11,795,836	13,493,622	13,487,175	15,467,535



Storm drain cleaning

Stormwater Development

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

Objectives for FY 2026 - 2027

Design stormwater improvements in the Nyberg Creek / Martinazzi Avenue area.

Construct stormwater improvements in the Siuslaw Greenway area.

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Capital Outlay	0	0	0	0
Fund Projects	0	0	0	0
Transfers Out	40,805	63,556	380,000	508,000
Transfers Out - General Fund	23,680	8,500	0	0
Transfers Out - Building	17,125	1,960	0	0
Transfers Out - Stormwater Operating Fund	0	53,096	380,000	508,000
Contingency	0	0	0	0
Contingency	0	0	0	0
Reserves & Unappropriated	589,944	549,772	218,480	14,850
Future Years Projects	589,944	549,772	218,480	14,850
Grand Total	630,749	613,328	598,480	522,850



City storm drain

Road Utility Fund

The Road Utility Fund pays for the City's Pavement Maintenance, Sidewalk Maintenance Program, and Reverse Frontage programs. The work done through these programs supports the maintenance of high-quality roadways, safe sidewalks, and clear lines of sight for motorists. One-seventh of this fund is used to pay for street light electricity costs. Halfway through FY 2025 - 2026 fiscal year, the Street/Sewer/Storm division was restructured, resulting in two new work divisions, each overseen by a manager. Now, the Public Works Department has a standalone Streets Division, which consists of a manager and 2.5 FTEs. The FY 2026 - 2027 budget year will be the first year of this new work team. The Streets Division oversees the activities of the Road Utility Fund, in consultation with Engineering and Parks Maintenance staff and through oversight of hired contractors.

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

Highlights from FY 2025 - 2026 included: Pavement Maintenance Program work (full depth patch work on SW Boones Ferry Road and asphalt overlay on Sagert Street, SW 108th Avenue, SW Nyberg Lane, and SW 57th Avenue); 12,000+ square yards of asphalt overlay done in conjunction with the Engineering Division's Martinazzi Avenue Sewer Project; utilization of FY 2024 - 2025 sidewalk assessment data to scope work and begin the Sidewalk Backlog Project; installation and repair of 20 ADA-compliant curb ramps; and engagement in community outreach events around the city.

Objectives for FY 2026 - 2027

Complete identified sidewalk repairs and street tree replacements as part of the first year of the two-year, City-wide Sidewalk Backlog Project. Additionally, evaluate and develop options for a new sidewalk maintenance program, to be implemented after the sidewalk backlog project is complete.

Continue utilizing information gathered in the FY 2024 - 2025 pavement survey, continue to strategically implement the Pavement Maintenance Program in FY 2026 - 2027. This year, staff plan to pilot the use of a higher density slurry seal treatment, along with crack seal and full depth patch work on minor collector roads, including Seneca Street, Nyberg Lane, 50th Avenue, Wilke Road, and Itel Street.

As necessary, install Americans with Disabilities Act (ADA) compliant curb ramps to improve accessibility in coordination with other road projects. Often times, this work is completed in conjunction with the pavement maintenance program.

Holistically consider project timelines and coordinate road projects with the Engineering Division to increase efficiency

and reduce disruptions in the roadway.

As a part of the divisional split, the Street Division will begin to manage permitted Street Tree work (previously managed by Parks Maintenance) in FY 2026 - 2027.

As a part of the divisional split, the Street Division will begin to manage contracted services for Reverse Frontage maintenance (previously managed by Parks Maintenance) in FY 2026 - 2027.

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
Pavement Condition Index (PCI)	79	80	> 70	80

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	1,777,272	844,335	2,269,840	1,875,235
Sidewalk/Tree Program	141,534	188,118	150,000	700,000
Printing & Postage	10,371	9,611	10,500	12,000
Road Fees to Tigard	13,579	11,571	15,900	0
Special Programs	1,347	928	5,000	5,000
R&M - Streets	1,421,339	436,137	1,870,000	935,000
Reverse Frontage Program	189,101	197,970	218,440	223,235
Transfers Out	443,260	414,590	462,680	509,945
Transfers Out - General Fund	177,610	151,440	237,995	191,130
Transfers Out - Road Operating	259,346	263,150	224,685	318,815
Transfers Out - Enterprise Bond	6,304	0	0	0
Contingency	0	0	409,880	357,775
Contingency	0	0	409,880	357,775
Reserves & Unappropriated	1,204,706	2,579,873	2,202,120	2,952,835
Road Maintenance Reserve	1,204,706	2,579,873	2,202,120	2,952,835
Grand Total	3,425,237	3,838,797	5,344,520	5,695,790



Road maintenance

Road Operating

The Road Operating Fund supports the on-going maintenance required to build and maintain a safe and reliable transportation system for pedestrians, cyclists, and vehicles. Public Works oversees the activities of the Road Operating Fund, in consultation with Engineering, Community Development, Parks Maintenance, County, and State staff and through oversight of hired contractors. The City's owned street system consists of 82 center miles of streets and 55 traffic signals.

Halfway through FY 2025 - 2026, the Street/Sewer/Storm division was restructured, resulting in two new work divisions, each overseen by a manager. Now, the Public Works Department has a standalone Streets Division, which consists of a manager and 2.5 FTEs. The FY 2026 - 2027 budget year will be the first year of this new work team. The Streets Division's workload shifts with the seasons and weather conditions, and includes some of the following tasks: 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; management of contracted street sweeping service; vegetation control and debris removal; repair and replacement of damaged road infrastructure; and snow plowing and ice control of the roadways in the winter. This Division is the first line of response for any and all adverse weather events. While funded from a budget fund, Streets Division staff are responsible for oversight of the Pavement Maintenance Program, which ensures that roadway surfaces are maintained and repaired. City staff provide contract and project management, quality assurance, traffic control, community outreach, and prep work.

FY 2025 - 2026 highlights include routine inspections and maintenance; utilization of the Street Saver asset management program to inform roadway maintenance decisions; design and installation of a new de-icer tank for winter weather operations; and increased community education, engagement, and outreach.

Objectives for FY 2026 - 2027

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.

Make pedestrian and Americans Disabilities Act (ADA) improvements as a part of the Neighborhood Transportation Safety Program. These improvements will involve repairing sidewalks, replacing existing ramps, and adding ramps to create a transportation system that's accessible to everyone in the community.

Construct two Rapid Flashing Rectangular Beacons in the Boones Ferry/Sagert Road area, as outlined in the Community Development Block Grant that was awarded to the City for FY 2026 - 2027.

Continue work with Portland General Electric (PGE) and Washington County to convert High Pressure Sodium (HPS) streetlights to high efficiency Light Emitting Diode (LED) fixtures in City intersections. In addition, exploration on how

best to retrofit or replace decorative fixtures in the downtown core area.

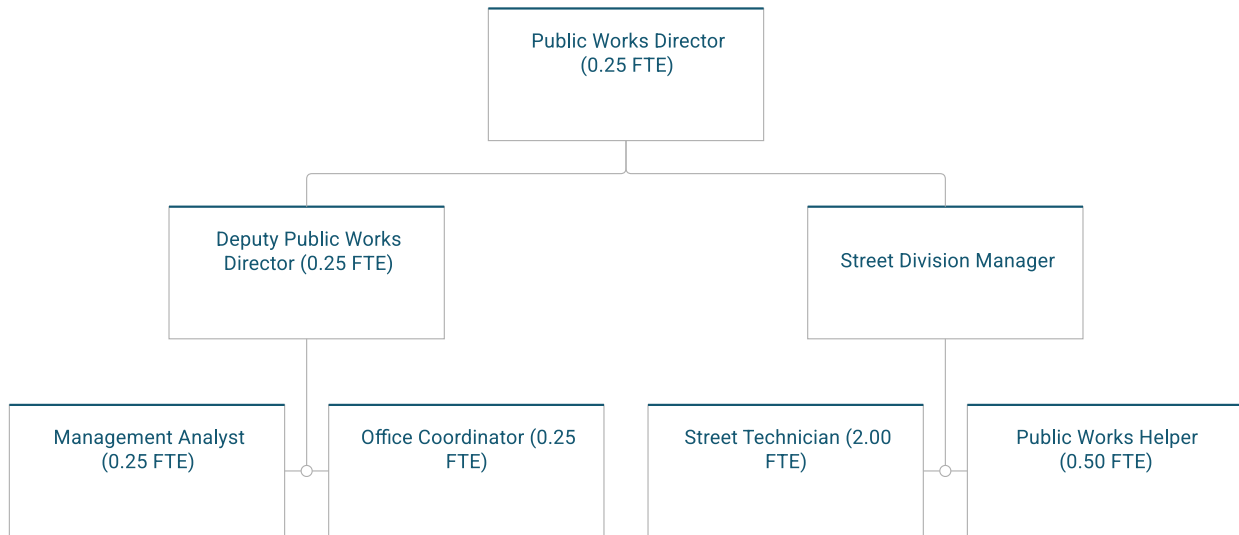
Stay informed on winter weather conditions to promptly address road hazards and improve safety; build on the City’s existing public-facing communication products and leverage the Communications Team’s communications toolkit to keep the public informed during winter weather events.

Develop a more robust usage plan for the City's new mag chloride tank, installed during spring 2026. The new tank can lead to increased de-icer application on City roadways during adverse weather events, starting in winter 2026.

Look at our current street sweeping operation to explore options to reduce costs.

Continue to participate in community engagement and outreach, such as Big Truck Day and school educational events

<u>Performance Measures</u>	<u>Actual FY 2023 - 2024</u>	<u>Actual FY 2024 - 2025</u>	<u>Adopted FY 2025 - 2026</u>	<u>Proposed FY 2026 - 2027</u>
High-pressure sodium (HPS) lights converted to LED	132	N/A	68	68
Laminated wood street light poles replaced	0	N/A	0	0



FY 2026 - 2027 Personal Services: \$723,285

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	531,426	530,254	586,610	723,285
Salaries and Wages-Full Time	303,908	311,014	335,975	397,610
Salaries and Wages-Temporary	5,911	3,737	0	0
Salaries and Wages-Overtime	8,628	4,650	9,000	9,000
Salaries and Wages-On-Call	3,115	2,571	6,395	4,965
Benefits-Employee Benefits	3,597	3,694	3,340	3,955
Benefits-FICA	23,961	23,801	26,145	30,405
Benefits-WC Insurance & Tax	8,854	6,554	8,815	11,130
Benefits-Pension	91,634	91,233	106,635	133,125
Benefits-Insurance	75,560	79,094	87,485	129,790
Benefits-TriMet Excise Tax	2,673	2,645	2,820	3,305
Benefits-Sick Leave Buy Back	1,316	0	0	0
Benefits-Vacation Buy Back	465	0	0	0
Benefits-Comp Time Buy Back	483	0	0	0
Benefits-Paid Leave OR Tax	1,322	1,261	0	0
Benefits-WC Contra	0	0	0	0
Materials & Services	1,146,780	1,044,479	1,217,630	1,299,445
Office Supplies	0	0	0	0
Printing & Postage	2,864	1,802	1,500	1,500
Street Trees	0	0	0	19,600
Street Landscape Material	1,291	1,890	2,260	2,260
Uniforms & Safety Equipment	2,596	3,067	2,800	3,200
Cell Phones	1,320	1,705	0	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Network/Online	2,454	979	0	0
Small Tools	1,378	4,099	3,345	3,345
Office Equipment & Furniture	130	0	500	500
Computer Equip & Software	2,106	2,150	3,000	3,000
Personal Computer/Laptop	784	0	750	750
Consultants	21,369	14,506	25,000	45,000
Utilities	0	0	0	3,700
Utilities - Signals	36,258	39,590	40,065	50,000
Street Lights	421,323	443,518	507,110	507,110
Conferences & Meetings	495	2,812	6,900	6,900
Membership Dues	1,849	556	2,385	850
Staff Training	0	269	2,150	2,150
Administrative Expense	350	749	600	600
Advertising - Recruitment	0	1,214	0	0
Grounds & Landscaping	26,695	18,125	20,000	65,000
Contr R&M - Road Strip	75,342	84,055	80,000	80,000
Street Sweeping	259,933	251,817	255,000	273,000
Emergency Road Clean-up	914	878	11,850	11,850
Signal Maintenance	109,806	56,899	111,380	70,000
Roadside Landscape	0	0	0	0
Inventory Supplies	10,483	5,892	0	0
R&M - Guardrails, signs	38,178	30,370	48,200	52,600
R&M - Streets	35,988	4,027	53,640	50,000
Vehicle Replacement	92,810	73,510	38,145	46,530

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Expense				
R&M - Equipment	65	0	1,050	0
Capital Outlay	379,350	689,143	370,000	1,075,000
Equipment & Furnishings	0	0	100,000	0
Projects Professional Svc	332,812	304,005	0	0
Projects Construction	0	385,138	0	0
Fund Projects	46,538	0	270,000	1,075,000
Transfers Out	1,444,409	1,517,645	1,547,070	1,538,475
Transfers Out - General Fund	855,700	988,300	930,800	1,058,075
Transfers Out - Road Utility	511,430	470,979	557,900	480,400
Transfers Out - Enterprise Bond	77,278	58,366	58,370	0
Contingency	0	0	558,195	695,430
Contingency	0	0	558,195	695,430
Reserves & Unappropriated	3,861,064	3,718,442	2,494,245	932,370
Future Years Projects	3,861,064	3,718,442	2,471,585	910,095
Footpath/Biketrail Reserve	0	0	22,660	22,275
Grand Total	7,363,028	7,499,963	6,773,750	6,264,005



Staff member restriping crosswalks

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 it took effect on July 1, 2009. City Council established the same fee rate in the Clackamas County portion of the City as well.

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

Objectives for FY 2026 - 2027

Complete design and begin construction of traffic improvements in the SW 65th Avenue / SW Borland Street / SW Sagert Street project area.

Consider the feasibility of and begin conceptual design of improvements to the Tualatin-Sherwood Road / Boones Ferry Road / Portland & Western Railroad area.

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	0	0	50,000	0
Consultants	0	0	50,000	0
Capital Outlay	5,093,933	1,284,795	1,320,000	3,420,000
Projects				
Professional Svc	0	159,104	0	0
Construction	5,093,933	1,108,467	0	0
Fund Projects	0	17,224	1,320,000	3,420,000
Transfers Out	299,075	104,250	185,865	278,710
Transfers Out - General Fund	250,060	53,680	169,840	261,920
Transfers Out - Building	49,015	50,570	16,025	16,790
Transfers Out - Road Operating	0	0	0	0
Contingency	0	0	12,446,175	11,521,890
Contingency	0	0	12,446,175	11,521,890
Reserves & Unappropriated	10,741,614	12,192,585	0	0
Future Years Projects	10,741,614	12,192,585	0	0
Grand Total	16,134,622	13,581,630	14,002,040	15,220,600



Road signs

Transportation Project Fund

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

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

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	1,699	0	0	0
Consultants	700	0	0	0
Bank Fees	999	0	0	0
Capital Outlay	3,197,888	0	0	0
Projects Administration	0	0	0	0
Projects Professional Svc	5,789	0	0	0
Projects Construction	3,192,099	0	0	0
Fund Projects	0	0	0	0
Transfers Out	279,160	0	0	0
Transfers Out - General Fund	279,160	0	0	0
Transfers Out - Road Operating	0	0	0	0
Transfers Out - Water Operating	0	0	0	0
Transfers Out - Sewer	0	0	0	0
Contingency	0	0	0	0
Reserves & Unappropriated	0	0	0	0
Grand Total	3,478,746	0	0	0



Flagger at road work site

Core Area Parking Fund

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

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

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

Highlights for FY 2025 - 2026 include maintaining the parking lots, monitoring lot space utilization, and replacing lot signage.

Objectives for FY 2026 - 2027

Objectives for FY 2026 - 2027 involve pavement maintenance work including asphalt crack and slurry seal, followed by lot restriping.

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	28,353	35,034	39,025	50,135
Printing & Postage	0	0	100	100
Botanical & Chem Supplies	0	0	1,150	1,185
Consultants	0	0	1,100	1,100
Utilities	0	0	0	22,860
Utilities - Parking Lots	11,531	11,844	14,700	0
Administrative Expense	181	277	325	300
Guardrails & Signs	0	0	400	400
Street/Parking Lot Lights	255	0	600	600
Grounds & Landscaping	7,857	15,177	6,950	7,780
Parking Lot Striping	4,783	2,485	4,400	6,400
Parking Lot Sweeping	3,746	3,960	4,300	4,410
R&M - Parking Lots	0	1,290	5,000	5,000
R&M - Equipment	0	0	0	0
Capital Outlay	0	22,214	0	72,500
Fund Projects	0	22,214	0	72,500
Transfers Out	37,360	42,730	31,250	35,820
Transfers Out - General Fund	37,360	42,730	31,250	35,820
Contingency	0	0	10,540	23,770
Contingency	0	0	10,540	23,770
Reserves & Unappropriated	298,358	288,231	313,625	260,100
General Account Reserve	298,358	288,231	268,125	214,600
Future Years Projects	0	0	45,500	45,500
Grand Total	364,071	388,208	394,440	442,325



Tualatin's Lake on the Commons, with surrounding parking made available by the Core Area Parking District

Tualatin City Services Building Fund

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

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

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Capital Outlay	103,841	0	0	0
Projects Administration	0	0	0	0
Projects Professional Svc	0	0	0	0
Projects Construction	0	0	0	0
Fund Projects	103,841	0	0	0
Reserves & Unappropriated	0	0	0	0
Grand Total	103,841	0	0	0



Tualatin City Services Building

Debt Service



Summary

General Obligation Bond Fund

Enterprise Bond Fund

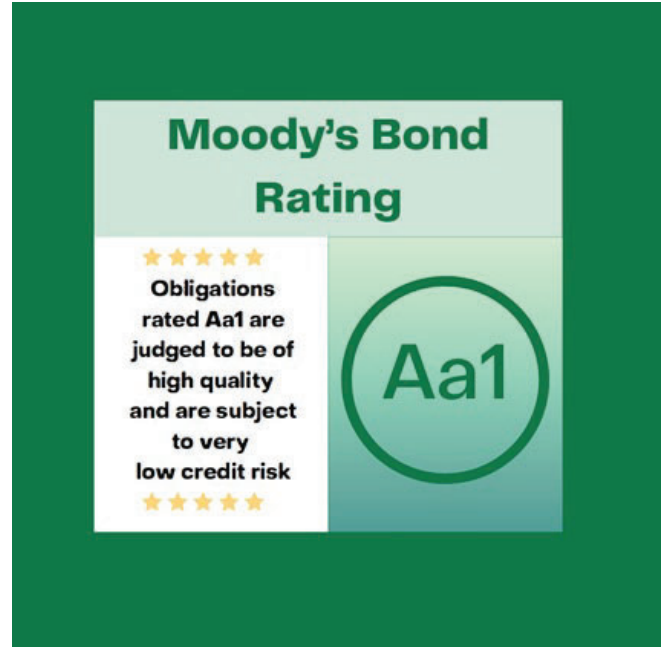
Debt Schedules

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 FY 2026 - 2027 is \$0.73 per \$1,000 of assessed value. There are two outstanding general obligation bonds. The 2018 Transportation Bond financed the Tualatin Moving Forward program to support high priority transportation projects in the three most pressing transportation issues: congestion relief, neighborhood safety and safe access to schools. The 2023 Parks Bonds were sold in 2023 to finance capital costs for improvement of trails, natural areas, sports fields, parks and river access.

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

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



Summary of Requirements

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	495	495	495	0
Debt Service	5,709,985	5,733,302	6,008,435	4,064,000
Reserves & Unappropriated	522,130	395,483	100,000	391,375
Grand Total	6,232,610	6,129,279	6,108,930	4,455,375

General Obligation Bond Fund

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

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

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



City trail

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Debt Service	4,723,250	4,866,750	5,144,250	4,064,000
Principal - 18 Transportation Bonds	2,440,000	2,645,000	2,885,000	3,125,000
Principal - 23 Parks Bond	710,000	905,000	1,120,000	0
Interest - 18 Transportation Bonds	723,250	602,250	470,000	325,750
Interest - 23 Parks Bond	850,000	714,500	669,250	613,250
Reserves & Unappropriated	194,313	182,904	100,000	391,375
General Account Reserve	194,313	182,904	100,000	391,375
Grand Total	4,917,562	5,049,654	5,244,250	4,455,375

Enterprise Bond Fund

The 2014 Water Refunding bonds were fully paid off in FY 2025 - 2026, leaving only the TCS Loan outstanding. Because this loan is not entirely owned by the Water Fund, the debt service payments will be moved to the General Fund Non-Departmental Cost Center. The Enterprise Bond Fund will be closed at the end of FY 2025 - 2026.



Water reservoir

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	495	495	495	0
Bond Registration & Exp	495	495	495	0
Debt Service	986,735	866,552	864,185	0
Principal - 05 Water Bonds	465,000	490,000	505,000	0
Principal Warehouse	124,211	0	0	0
Principal - Tualatin City Services Building	284,512	289,577	294,735	0
Interest - 05 Water Bonds	44,050	24,950	7,575	0
Interest - Warehouse Finance	1,874	0	0	0
Interest - Tualatin City Services Building	67,089	62,025	56,875	0
Reserves & Unappropriated	327,817	212,579	0	0
Bond Indenture Reserve	327,817	212,579	0	0
Grand Total	1,315,047	1,079,625	864,680	0

Schedule of Future Debt Service

Fiscal Year	General Obligation Bonds			Revenue Supported Bonds			Full Faith and Credit Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	4,005,000	1,139,250	5,144,250	505,000	7,575	512,575	294,731	56,870	351,601
2027	3,125,000	939,000	4,064,000	-	-	-	299,977	51,624	351,601
2028	3,390,000	782,750	4,172,750	-	-	-	305,317	46,284	351,601
2029	365,000	613,250	978,250	-	-	-	310,752	40,850	351,602
2030	410,000	595,000	1,005,000	-	-	-	316,283	35,318	351,601
2031	465,000	574,500	1,039,500	-	-	-	321,913	29,689	351,602
2032	520,000	551,250	1,071,250	-	-	-	327,643	23,958	351,601
2033	575,000	525,250	1,100,250	-	-	-	333,475	18,126	351,601
2034	640,000	496,500	1,136,500	-	-	-	339,411	12,191	351,602
2035	705,000	464,500	1,169,500	-	-	-	345,452	6,149	351,601
2036	775,000	429,250	1,204,250	-	-	-	-	-	-
2037	850,000	390,500	1,240,500	-	-	-	-	-	-
2038	930,000	348,000	1,278,000	-	-	-	-	-	-
2039	1,015,000	301,500	1,316,500	-	-	-	-	-	-
2040	1,105,000	250,750	1,355,750	-	-	-	-	-	-
2041	1,200,000	195,500	1,395,500	-	-	-	-	-	-
2042	1,300,000	135,500	1,435,500	-	-	-	-	-	-
2043	1,410,000	70,500	1,480,500	-	-	-	-	-	-
	<u>22,785,000</u>	<u>8,802,750</u>	<u>31,587,750</u>	<u>505,000</u>	<u>7,575</u>	<u>512,575</u>	<u>3,194,954</u>	<u>321,059</u>	<u>3,516,013</u>

Ratios of General Bonded Debt Outstanding

Governmental Activities					
Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of	Per Capita
				Estimated Actual Taxable Value of Property	
2025	\$25,844,692	\$(182,904)	\$25,661,788	0.24%	906
2024	29,858,831	(192,256)	29,666,575	0.29%	1,069
2023	33,472,970	(211,800)	33,261,170	0.35%	1,192
2022	18,739,057	(178,312)	18,560,745	0.23%	665
2021	21,135,864	(142,465)	20,993,399	0.27%	752
2020	23,337,672	(164,838)	23,172,834	0.32%	852
2019	25,379,480	(124,465)	25,255,015	0.37%	931
2018	4,480,000	(63,195)	4,416,805	0.07%	163
2017	5,245,000	(76,598)	5,168,402	0.09%	192
2016	5,980,000	(93,706)	5,886,294	0.12%	219

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

Direct and Overlapping Governmental Activities Debt

Jurisdiction	Governmental Activities Debt Outstanding	Percent Applicable Inside City of Tualatin	Amount Applicable Inside City of Tualatin
City of Tualatin	\$29,238,044	100.0000%	\$29,238,044
Clackamas County	88,689,500	0.9944% *	881,942
Clackamas County District 3J (West Linn/Wilsonville)	432,502,321	1.1437%	4,946,497
Clackamas County School District 7J (Lake Oswego)	372,682,000	1.4844%	5,532,156
Clackamas County ESD	26,816,648	0.4345%	116,524
Clackamas Community College	232,085,031	0.5050%	1,172,137
Clackamas Soil & Water Conservation	4,643,000	0.9509%	44,152
Metro	904,080,000	1.9055%	17,227,250
Northwest Regional ESD	12,395,000	5.0900%	630,902
Portland Community College	569,075,000	2.8031%	15,951,605
Washington County	112,639,172	6.9085%	7,781,718
Rivergrove Water District 14J	3,098,662	0.1703%	5,278
Tualatin Valley Fire and Rescue District	42,025,000	8.0825%	3,396,672
Washington County School District 23J (Tigard-Tualatin)	270,265,000	33.1935%	89,710,514
Washington County School District 88J (Sherwood)	267,176,543	16.0098%	42,774,542
Subtotal overlapping debt			<u>190,171,889</u>
Direct and overlapping debt			<u>\$219,409,933</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.

Computation of Legal Debt Margin

Total property real market value	\$10,645,594,048
	x 3%
Debt limit (3% of total property real market value)	<u>319,367,821</u>
Debt applicable to debt limit:	
Total bonded debt	29,544,646
Less debt excluded from debt limit:	
Full faith and credit obligations - governmental activities	(3,194,954)
Full faith and credit obligations - business-type activities	(505,000)
Less funds applicable to the payment of principal in the debt service fund per ORS 287A.195	(182,904)
Net amount of debt applicable to limit	<u>25,661,788</u>
Legal debt margin - amount available for future indebtedness	<u>\$293,706,033</u>

Fiscal year ended June 30,	Debt Margin as a Percentage of Debt Limit	Debt limit	Debt applicable to limit	Legal debt margin
2025	91.96%	319,367,821	25,661,788	293,706,033
2024	90.36%	307,726,104	29,666,575	278,059,529
2023	88.40%	286,691,837	33,261,170	253,430,667
2022	92.46%	246,060,097	18,560,745	227,499,352
2021	90.97%	232,375,215	20,993,399	211,381,816
2020	89.22%	215,051,665	23,172,834	191,878,831
2019	87.60%	203,675,563	25,255,015	178,420,548
2018	97.60%	184,065,566	4,416,805	179,648,761
2017	96.89%	166,318,776	5,168,402	161,150,374
2016	96.12%	151,883,842	5,886,294	145,997,548

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

Capital Improvement Plan

Capital Improvement Plan

Summary

Projects Included in the
FY 2026 - 2027 Budget



Summary

Tualatin Capital Improvement Plan

FY 2026 - 2027 to FY 2030 - 2031

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

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

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

The CIP Process

The CIP is the result of an ongoing infrastructure planning process. The 2026-2030 CIP is developed through agreement with adopted policies and master plans, the public, professional staff, and elected and appointed City officials. The Draft CIP is reviewed by City staff, and then presented to the City Council. The projects listed in the 2026 - 2027 fiscal year become the basis for preparation of the City's budget for that year.

CIP Review Team

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

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

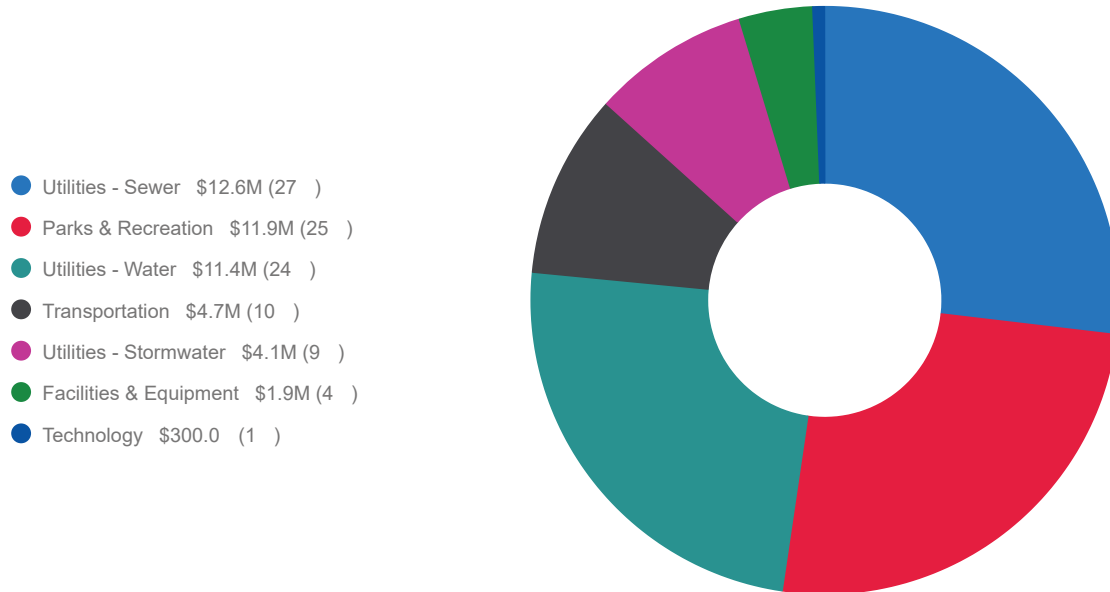
- Preserve the past, by investing in the continued maintenance of City assets and infrastructure;
- Protect the present with improvements to City facilities and infrastructure; and
- Plan for the future.

Categories

Projects generally fit within the five primary categories identified below:

- Utilities - projects involving water, storm, and sewer infrastructure.
- Transportation – projects affecting streets, bike lanes, pedestrian crossings, paths, trails, and rail.
- Facilities and Equipment – projects involving buildings, structures, equipment, and vehicles that the City owns and manages.

- Parks and Recreation – projects affecting parks and open spaces, including parks facilities.
- Technology – projects involving hardware, software, or infrastructure that improves and/or supports technology.



CIP Criteria

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

- Addressing health and safety concerns - enhancing, improving, or protecting overall health and safety of the City’s residents;
- Supporting Council goals - supporting the goals established by the City Council, meeting city-wide long-term goals, and meeting the Tualatin Community Plan;
- Meeting a regulatory or mandated requirement – proposed projects satisfy regulatory or mandated requirements;
- Considering service delivery needs – the potential for projects to improve service delivery, including coordination with other projects to minimize financial or development impacts to maintain and enhance the efficiency of providing services in Tualatin;
- Including outside funding and partnerships - outside funding has been identified, committed to, or may be obtained through other revenue sources or partnerships;
- Implementing a Master Plan - maintenance and development of existing or new facilities and infrastructure is identified in one of the City’s Master Plans, enabling the City to continue to deliver essential services to residents.

Capital Improvement Policies

Time Period

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

Definition of a Capital Expense

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

Operating Budget Impact

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

Types of Financing

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

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

Project List and Details

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

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

The appendix identifies approximately \$281.5 million in unfunded projects to highlight the City's needs beyond available

funding. Cost estimates have been developed for each project based on preliminary project descriptions. Estimates are in today's dollars; future year projections have been adjusted for inflation based on the industry expertise of each department.

Total Project Cost by Category

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Grand Total
Facilities & Equipment	1,898,800	2,384,600	1,303,442	2,320,500	935,500	8,842,842
Parks & Recreation	11,925,000	30,133,395	17,058,000	10,008,771	32,361,459	101,486,625
Technology	300,000	1,320,000	150,000	252,000	30,000	2,052,000
Transportation	4,745,000	4,950,000	1,650,000	3,150,000	1,150,000	15,645,000
Utilities	27,994,000	9,856,000	9,950,000	7,100,000	4,550,000	59,450,000
Grand Total	46,862,800	48,643,995	30,111,442	22,831,271	39,026,959	187,476,467



Projects Included in the FY 2026 - 2027 Budget

Fund Title	Project Name	FY 2026-2027
General Fund - Information Services	VMWare Replacement	\$ 200,000
General Fund - Information Services	Primary Server Infrastructure	\$ 100,000
General Fund - Maintenance Services	City Parking Lot Pavement Slurry Seal	\$ 60,000
General Fund - Maintenance Services	Police Station HVAC Unit Replacement	\$ 85,000
General Fund - Maintenance Services	Tualatin City Offices Roof Overlay	\$ 435,000
General Fund - Maintenance Services	Police Station Interior Update	\$ 200,000
General Fund - Parks Maintenance	Tualatin Community Park Trail Asphalt Replacement	\$ 40,000
General Fund - Parks Maintenance	ADA Improvements - Trails, Sidewalks, Paths, Ramps	\$ 50,000
General Fund - Parks Maintenance	Tualatin Commons Lake Renovations	\$ 50,000
Total General Fund		\$ 1,220,000
American Rescue Plan Fund	Trail Adjacent to Plambeck Gardens	\$ 278,950
American Rescue Plan Fund	ADA and Other Priority Projects	\$ 277,500
American Rescue Plan Fund	Las Casitas Park Mural	\$ 9,500
Total American Rescue Plan Fund		\$ 565,950
Building Fund	Vehicle for Building Inspector	\$ 40,000
Building Fund	Drone for Building Inspections	\$ 20,000
Total Building Fund		\$ 60,000
Park Development Fund	Future Basalt Creek Park Planning	\$ 100,000
Park Development Fund	Basalt Creek Park House Improvements	\$ 70,000
Total Park Development Fund		\$ 170,000
Parks Utility Fee Fund	Community Park Playground Equipment	\$ 450,000
Parks Utility Fee Fund	Atfalati Park Restroom Renovations	\$ 450,000
Parks Utility Fee Fund	Browns Ferry Park Barn Planning	\$ 90,000
Parks Utility Fee Fund	Project Related Professional Services	\$ 90,000
Total Parks Utility Fee Fund		\$ 1,080,000
Parks Project Fund	Riverfront Property Development	\$ 2,000,000
Parks Project Fund	Athletic Field Investments	\$ 1,500,000
Total Parks Project Fund		\$ 3,500,000



Fund Title	Project Name	FY 2026-2027
Vehicle Replacement Fund	Organization-wide Vehicle Replacements	\$ 1,136,300
Total Vehicle Replacement Fund		\$ 1,136,300
Water Operating Fund	B-Level Reservoir - 54% SDC Funded	\$ 5,000,000
Water Operating Fund	A-1 Reservoir Upgrades	\$ 600,000
Water Operating Fund	C-Level Pump Station - 18% SDC Funded	\$ 500,000
Water Operating Fund	ASR Well Rehabilitation & Repair	\$ 650,000
Water Operating Fund	Emergency Supply Improvements Placeholder	\$ 1,000,000
Water Operating Fund	Miscellaneous Physical Site & Cyber Security Upgrades	\$ 250,000
Water Operating Fund	Water Master Plan Update	\$ 100,000
Water Operating Fund	Seismic Upgrades at Reservoirs	\$ 1,750,000
Water Operating Fund	Blake Street - Railroad to 115th	\$ 250,000
Water Operating Fund	Unplanned Infrastructure Impacts	\$ 100,000
Total Water Operating Fund		\$ 10,200,000
Sewer Operating Fund	Sewer Pipe Rehab Program	\$ 400,000
Sewer Operating Fund	Martinazzi Sanitary Sewer Upsizing (Priority 3 & 4)	\$ 4,500,000
Sewer Operating Fund	Martinazzi Sanitary Sewer Upsizing (Priority 5) - 35% SDC Funded	\$ 594,000
Sewer Operating Fund	SW 108th Sewer Main Upsizing	\$ 3,000,000
Sewer Operating Fund	Unplanned Infrastructure Impacts	\$ 100,000
Total Sewer Operating Fund		\$ 8,594,000
Stormwater Operating Fund	Nyberg Creek Stormwater Improvements	\$ 2,200,000
Stormwater Operating Fund	WQ Facility Repair & Retrofit Program	\$ 300,000
Stormwater Operating Fund	Siuslaw Stormwater Quality Retrofit & 99th/Coquille	\$ 1,000,000
Stormwater Operating Fund	Water Quality Structure Replacement	\$ 300,000
Stormwater Operating Fund	Unplanned Infrastructure Impacts	\$ 250,000
Total Stormwater Operating Fund		\$ 4,050,000
Road Operating Fund	Neighborhood Solutions/Pedestrian Friendly Program (NTSP)	\$ 150,000
Road Operating Fund	Community Development Block Grant - Flashing Beacons Project	\$ 375,000
Road Operating Fund	Adaptive Signal System Update	\$ 500,000
Road Operating Fund	Unplanned Infrastructure Impacts	\$ 50,000
Total Road Operating Fund		\$ 1,075,000
Transportation Development Tax Fund	65th / Borland / Sagert	\$ 2,000,000
Transportation Development Tax Fund	Tualatin-Sherwood/Boones Ferry Railroad Grade Separation Feasibility Study	\$ 400,000
Transportation Development Tax Fund	Bridgeport Transportation Subarea Management Plan	\$ 20,000
Transportation Development Tax Fund	Transportation System Plan Prioritized Projects	\$ 1,000,000

Fund Title	Project Name	FY 2026-2027
Total Transportation Development Tax Fund		\$ 3,420,000
Core Area Parking Fund	Asphalt Crack and Slurry Seal	\$ 72,500
Total Core Area Parking Fund		\$ 72,500
SWURD Project Fund	Basalt Creek Area Sewer - Planning & Construction	\$ 100,000
Total SWURD Project Fund		\$ 100,000
	Total Capital Outlay	\$ 35,243,750

Project Summary Totals

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Facilities & Equipment	1,898,800	2,384,600	1,303,442	2,320,500	935,500
Vehicle Replacement Program	1,046,300	814,600	568,442	660,500	565,500
Tualatin City Offices Roof Overlay	435,000	0	0	0	0
Police Station Interior Update -Placeholder	200,000	200,000	200,000	200,000	200,000
Police Department HVAC Replacements	85,000	50,000	0	0	0
Core Area Parking Pavement Work (Crack and Slurry Seal)	72,500	0	50,000	0	0
City Lot Pavement Work	60,000	0	85,000	0	50,000
Variable Refrigerant Flow (VRF)	0	0	0	1,300,000	0
Tualatin City Services HVAC Unit Replacement	0	0	0	55,000	0
Tualatin City Services - Fuel Tank Relocation and Site Upgrades	0	1,100,000	0	0	0
Tualatin City Services -	0	0	350,000	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Decommissioning & Removing Underground Fuel Tanks and Dispensers					
Tualatin City Offices/Library HVAC Unit Replacement	0	0	0	55,000	60,000
Library Furnishing Replacement	0	65,000	0	0	0
Juanita Pohl Center Parking Lot Design Engineering	0	80,000	0	0	0
Juanita Pohl Center HVAC Unit Replacement	0	0	0	0	60,000
City Facility Dilapidated Structure Divestitures and Demolitions	0	75,000	50,000	50,000	0
Grand Total	1,898,800	2,384,600	1,303,442	2,320,500	935,500

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Parks & Recreation	11,925,000	30,133,395	17,058,000	10,008,771	32,361,459
ADA Improvements (trails, sidewalks, paths, ramps)	50,000	25,000	25,000	25,000	25,000
Asphalt Replacement for Trails - Tualatin Community Park	40,000	0	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Affalati Park Renovation & Improvements P8	375,000	7,094,925	0	0	0
Basalt Creek Future Park (14 acres)	0	2,000,000	6,000,000	2,000,000	0
Basalt Creek Park P3 (3 acres)	710,000	5,983,000	5,983,000	0	0
Brown s Ferry Shelter	100,000	200,000	0	0	0
Greenway & Path Expansion	0	2,750,000	2,750,000	0	0
High School Field E30	0	500,000	0	0	0
Ice Age Tonquin Trail E37	50,000	50,000	50,000	0	0
Integrated Pest Management Plan P15	0	165,000	0	0	0
Juanita Pohl Center Furniture Replacement	0	50,000	0	0	0
Jurgens Park Expansion	0	0	250,000	2,500,000	2,500,000
Jurgens Park Renovation & Improvements E3	0	0	0	0	7,328,675
Lafky Park Renovation & Improvement E4	0	0	0	0	349,000
Nyberg Creek Greenway	3,000,000	0	0	0	0
Parks Sign Project	50,000	250,000	0	0	0
Riverfront Park	4,000,000	8,000,000	2,000,000	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
School City Facility Partnership	3,000,000	3,000,000	0	0	0
Sweek Pond Natural Area	0	0	0	0	1,261,784
Tualatin Commons Lake Renovations (Water Quality)	50,000	0	0	0	0
Tualatin Commons Park	0	65,470	0	0	0
Tualatin Community Park Renovation & Improvements	500,000	0	0	0	20,897,000
Tualatin River Greenway Development	0	0	0	5,483,771	0
Grand Total	11,925,000	30,133,395	17,058,000	10,008,771	32,361,459

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Technology	300,000	1,320,000	150,000	252,000	30,000
All Parks Buildings Badge Access	0	150,000	0	0	0
Battery Replacement	0	0	0	30,000	0
Camera NVR Server Replacement and Upgrade	0	0	0	22,000	0
Cloud Migration	0	300,000	0	0	0
Library Patron Computer Replacement	0	0	0	0	30,000
Network Replacement	0	0	0	200,000	0
Pohl Center	0	30,000	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Wiring					
Police MDT (Laptop) Replacement	0	0	150,000	0	0
Primary Server Infrastructure	100,000	0	0	0	0
TCS Badge Access for Gates	0	50,000	0	0	0
TCS Cameras and expanded access	0	90,000	0	0	0
VMware Replacement	200,000	0	0	0	0
Water Facilities Badge Access Expansion	0	700,000	0	0	0
Grand Total	300,000	1,320,000	150,000	252,000	30,000

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Transportation	4,745,000	4,950,000	1,650,000	3,150,000	1,150,000
65th and Borland Turn Lane	2,000,000	0	0	0	0
Adaptive Signal System Update	500,000	500,000	0	0	0
Bridgeport Transportation Subarea Management Plan	20,000	100,000	0	0	0
Crosswalks Across Busy Streets	0	100,000	400,000	1,000,000	0
Enhanced Crosswalks (CDBG Match)	675,000	0	0	0	0
Neighborhood Transportation	150,000	150,000	150,000	150,000	150,000

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Safety Program					
TSP Prioritized Projects	1,000,000	3,000,000	0	0	0
Tualatin-Sherwood / Teton Intersection Improvement	0	300,000	300,000	1,000,000	0
Tualatin-Sherwood Rd / Railroad / Boones Ferry Rd Grade Separation Feasibility Study	400,000	800,000	800,000	1,000,000	1,000,000
Grand Total	4,745,000	4,950,000	1,650,000	3,150,000	1,150,000

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Utilities - Sewer	12,594,000	2,756,000	0	0	0
Martinazzi Sewer Priority 3 and 4	9,000,000	0	0	0	0
Martinazzi Sewer Priority 5	594,000	756,000	0	0	0
SW 108th Sewer Main Upsizing	3,000,000	2,000,000	0	0	0
Grand Total	12,594,000	2,756,000	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Utilities - Stormwater	4,050,000	3,150,000	2,850,000	2,550,000	2,050,000
Community Park and Pohl Center Water Quality Facilities	0	0	500,000	500,000	0
Nyberg Creek Stormwater	2,200,000	2,000,000	1,000,000	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Improvements Phase 1 & 2					
Nyberg Creek Stormwater Improvements Phase 3 & 4	0	0	300,000	1,000,000	1,000,000
Siuslaw Stormwater Quality Retrofit & 99th/Coquille	1,000,000	0	0	0	0
Stormwater Master Plan Update	0	100,000	0	0	0
Unplanned Infrastructure Impacts	250,000	250,000	250,000	250,000	250,000
Water Quality Facility Repair and Retrofit Program	300,000	500,000	500,000	500,000	500,000
Water Quality Structure Replacement	300,000	300,000	300,000	300,000	300,000
Grand Total	4,050,000	3,150,000	2,850,000	2,550,000	2,050,000

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Utilities - Water	11,350,000	3,950,000	7,100,000	4,550,000	2,500,000
90th Ave (A Level) (404) - 18 SDC	0	0	100,000	200,000	0
A-1 Reservoir Upgrades (613) - 18 SDC	600,000	2,000,000	1,000,000	0	0
A-2 Reservoir upgrades (614) - 18 SDC	0	0	0	100,000	500,000
ASR Well Rehabilitation	150,000	300,000	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
(613) - 18 SDC					
B Level					
Reservoir at ASR (601) - 72 SDC	5,000,000	0	0	0	0
Basalt Creek Pipeline from Boones to Grahams - 18 SDC	0	0	1,250,000	1,250,000	500,000
Blake Street Railroad to 115th (401) - 18 SDC	250,000	1,000,000	0	0	0
C Level Pump Station at ASR (B to C Pump Station - 603) -18 SDC	500,000	0	0	0	0
C Level Transmisison Upsizing - SW 82nd Ave to C Level Reservoirs - 56 SDC	0	0	2,000,000	0	0
Emergency Supply Improvements Placeholder (604) - 18 SDC	1,000,000	300,000	0	0	0
Iowa St - C Level (406) - 18	0	0	0	0	1,000,000
Manhasset Dr (A Level) (402) - 18 SDC	0	0	0	250,000	500,000
Miscellaneous Physical Site & Cyber Security	250,000	250,000	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Upgrades (610) - 18 SDC					
Seismic Upgrades at Reservoirs (605) - 18 SDC	3,500,000	0	0	0	0
Upgrade Martinazzi Pump Station (606) - 18 SDC	0	0	2,750,000	2,750,000	0
Water Master Plan Update	100,000	100,000	0	0	0
Grand Total	11,350,000	3,950,000	7,100,000	4,550,000	2,500,000

Project Summary by Funding Source

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Core Area Parking Fund	72,500	0	50,000	0	0
Core Area Parking Pavement Work (Crack and Slurry Seal)	72,500	0	50,000	0	0
General Fund	1,220,000	10,224,925	1,110,000	9,920,771	32,761,459
ADA Improvements (trails, sidewalks, paths, ramps)	50,000	25,000	25,000	25,000	25,000
All Parks Buildings Badge Access	0	150,000	0	0	0
Asphalt Replacement for Trails - Tualatin Community Park	40,000	0	0	0	0
Atfalati Park Renovation & Improvements P8	0	7,094,925	0	0	0
Battery Replacement	0	0	0	30,000	0
Camera NVR Server Replacement and Upgrade	0	0	0	22,000	0
City Facility Dilapidated Structure Divestitures and Demolitions	0	75,000	50,000	50,000	0
City Lot Pavement Work	60,000	0	85,000	0	50,000

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Cloud Migration	0	300,000	0	0	0
Integrated Pest Management Plan P15	0	165,000	0	0	0
Juanita Pohl Center Furniture Replacement	0	50,000	0	0	0
Juanita Pohl Center HVAC Unit Replacement	0	0	0	0	60,000
Juanita Pohl Center Parking Lot Design Engineering	0	80,000	0	0	0
Jurgens Park Expansion	0	0	250,000	2,500,000	2,500,000
Jurgens Park Renovation & Improvements E3	0	0	0	0	7,328,675
Lafky Park Renovation & Improvement E4	0	0	0	0	349,000
Library Furnishing Replacement	0	65,000	0	0	0
Library Patron Computer Replacement	0	0	0	0	30,000
Network Replacement	0	0	0	200,000	0
Pohl Center Wiring	0	30,000	0	0	0
Police Department HVAC Replacements	85,000	50,000	0	0	0
Police MDT (Laptop)	0	0	150,000	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Replacement					
Police Station Interior Update -Placeholder	200,000	200,000	200,000	200,000	200,000
Primary Server Infrastructure	100,000	0	0	0	0
Sweek Pond Natural Area	0	0	0	0	1,261,784
TCS Badge Access for Gates	0	50,000	0	0	0
TCS Cameras and expanded access	0	90,000	0	0	0
Tualatin City Offices Roof Overlay	435,000	0	0	0	0
Tualatin City Offices/Library HVAC Unit Replacement	0	0	0	55,000	60,000
Tualatin City Services - Decommissioning & Removing Underground Fuel Tanks and Dispensers	0	0	350,000	0	0
Tualatin City Services - Fuel Tank Relocation and Site Upgrades	0	1,100,000	0	0	0
Tualatin City Services HVAC Unit Replacement	0	0	0	55,000	0
Tualatin Commons Lake Renovations (Water Quality)	50,000	0	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Tualatin Community Park Renovation & Improvements	0	0	0	0	20,897,000
Tualatin River Greenway Development	0	0	0	5,483,771	0
Variable Refrigerant Flow (VRF)	0	0	0	1,300,000	0
VMware Replacement	200,000	0	0	0	0
Water Facilities Badge Access Expansion	0	700,000	0	0	0
Park Development Fund	760,000	10,783,000	14,783,000	2,000,000	0
Basalt Creek Future Park (14 acres)	0	2,000,000	6,000,000	2,000,000	0
Basalt Creek Park P3 (3 acres)	710,000	5,983,000	5,983,000	0	0
Greenway & Path Expansion	0	2,750,000	2,750,000	0	0
Ice Age Tonquin Trail E37	50,000	50,000	50,000	0	0
Parks Project Fund	10,000,000	11,000,000	2,000,000	0	0
Nyberg Creek Greenway	3,000,000	0	0	0	0
Riverfront Park	4,000,000	8,000,000	2,000,000	0	0
School City Facility Partnership	3,000,000	3,000,000	0	0	0
Parks Utility Fee Fund	1,025,000	1,015,470	0	0	0
Atfalati Park Renovation &	375,000	0	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Improvements P8					
Brown s Ferry Shelter	100,000	200,000	0	0	0
High School Field E30	0	500,000	0	0	0
Parks Sign Project	50,000	250,000	0	0	0
Tualatin Commons Park	0	65,470	0	0	0
Tualatin Community Park Renovation & Improvements	500,000	0	0	0	0
Road Operating Fund	1,325,000	650,000	150,000	150,000	150,000
Adaptive Signal System Update	500,000	500,000	0	0	0
Enhanced Crosswalks (CDBG Match)	675,000	0	0	0	0
Neighborhood Transportation Safety Program	150,000	150,000	150,000	150,000	150,000
Sewer Development Fund	957,900	764,600	0	0	0
Martinazzi Sewer Priority 5	207,900	264,600	0	0	0
SW 108th Sewer Main Upsizing	750,000	500,000	0	0	0
Sewer Operating Fund	11,636,100	1,991,400	0	0	0
Martinazzi Sewer Priority 3 and 4	9,000,000	0	0	0	0
Martinazzi Sewer Priority 5	386,100	491,400	0	0	0
SW 108th Sewer Main Upsizing	2,250,000	1,500,000	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Stormwater Development Fund	508,000	380,000	190,000	0	0
Nyberg Creek Stormwater Improvements Phase 1 & 2	418,000	380,000	190,000	0	0
Siuslaw Stormwater Quality Retrofit & 99th/Coquille	90,000	0	0	0	0
Stormwater Operating Fund	3,542,000	2,770,000	2,660,000	2,550,000	2,050,000
Community Park and Pohl Center Water Quality Facilities	0	0	500,000	500,000	0
Nyberg Creek Stormwater Improvements Phase 1 & 2	1,782,000	1,620,000	810,000	0	0
Nyberg Creek Stormwater Improvements Phase 3 & 4	0	0	300,000	1,000,000	1,000,000
Siuslaw Stormwater Quality Retrofit & 99th/Coquille	910,000	0	0	0	0
Stormwater Master Plan Update	0	100,000	0	0	0
Unplanned Infrastructure Impacts	250,000	250,000	250,000	250,000	250,000
Water Quality Facility Repair and Retrofit Program	300,000	500,000	500,000	500,000	500,000
Water Quality Structure Replacement	300,000	300,000	300,000	300,000	300,000

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Transportation Development Tax Fund	3,420,000	4,300,000	1,500,000	3,000,000	1,000,000
65th and Borland Turn Lane	2,000,000	0	0	0	0
Bridgeport Transportation Subarea Management Plan	20,000	100,000	0	0	0
Crosswalks Across Busy Streets	0	100,000	400,000	1,000,000	0
TSP Prioritized Projects	1,000,000	3,000,000	0	0	0
Tualatin-Sherwood / Teton Intersection Improvement	0	300,000	300,000	1,000,000	0
Tualatin-Sherwood Rd / Railroad /Boones Ferry Rd Grade Separation Feasibility Study	400,000	800,000	800,000	1,000,000	1,000,000
Vehicle Replacement Fund	1,046,300	814,600	568,442	660,500	565,500
Vehicle Replacement Program	1,046,300	814,600	568,442	660,500	565,500
Water Development Fund	3,245,000	743,000	2,038,000	819,000	450,000
90th Ave (A Level) (404) - 18 SDC	0	0	18,000	36,000	0
A-1 Reservoir Upgrades (613) - 18 SDC	108,000	360,000	180,000	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
A-2 Reservoir upgrades (614) - 18 SDC	0	0	0	18,000	90,000
ASR Well Rehabilitation (613) - 18 SDC	27,000	54,000	0	0	0
B Level Reservoir at ASR (601) -72 SDC	2,700,000	0	0	0	0
Basalt Creek Pipeline from Boones to Gramms - 18 SDC	0	0	225,000	225,000	90,000
Blake Street Railroad to 115th (401) - 18 SDC	45,000	180,000	0	0	0
C Level Pump Station at ASR (B to C Pump Station - 603) -18 SDC	90,000	0	0	0	0
C Level Transmisison Upsizing - SW 82nd Ave to C Level Reservoirs - 56 SDC	0	0	1,120,000	0	0
Emergency Supply Improvements Placeholder (604) - 18 SDC	180,000	54,000	0	0	0
Iowa St - C Level (406) - 18	0	0	0	0	180,000
Manhasset Dr (A Level) (402) -18 SDC	0	0	0	45,000	90,000

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Miscellaneous Physical Site & Cyber Security Upgrades (610) - 18 SDC	45,000	45,000	0	0	0
Upgrade Martinazzi Pump Station (1806) SDC	0	0	495,000	495,000	0
Water Master Plan Update	50,000	50,000	0	0	0
Water Operating Fund	8,105,000	3,207,000	5,062,000	3,731,000	2,050,000
90th Ave (A Level) (404) - 18 SDC	0	0	82,000	164,000	0
A-1 Reservoir Upgrades (613) - 18 SDC	492,000	1,640,000	820,000	0	0
A-2 Reservoir upgrades (614) - 18 SDC	0	0	0	82,000	410,000
ASR Well Rehabilitation (613) - 18 SDC	123,000	246,000	0	0	0
B Level Reservoir at ASR (601) -72 SDC	2,300,000	0	0	0	0
Basalt Creek Pipeline from Boones to Grahams - 18 SDC	0	0	1,025,000	1,025,000	410,000
Blake Street Railroad to 115th (401) - 18 SDC	205,000	820,000	0	0	0
C Level Pump Station at ASR (B to C Pump	410,000	0	0	0	0

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Station - 603)					
-18 SDC					
C Level					
Transmisison					
Upsizing - SW	0	0	880,000	0	0
82nd Ave to C					
Level Reservoirs					
- 56 SDC					
Emergency					
Supply					
Improvements	820,000	246,000	0	0	0
Placeholder					
(604) - 18					
SDC					
Iowa St - C Level	0	0	0	0	820,000
(406) - 18					
Manhasset Dr (A					
Level) (402)	0	0	0	205,000	410,000
-18 SDC					
Miscellaneous					
Physical Site &					
Cyber Security	205,000	205,000	0	0	0
Upgrades (610)					
- 18 SDC					
Seismic					
Upgrades at					
Reservoirs	3,500,000	0	0	0	0
(605) - 18					
SDC					
Upgrade					
Martinazzi Pump	0	0	2,255,000	2,255,000	0
Station (606)					
-18 SDC					
Water Master					
Plan Update	50,000	50,000	0	0	0
Grand Total	46,862,800	48,643,995	30,111,442	22,831,271	39,026,959

Tualatin Development Commission



Summary

TDC Administration

**Southwest Urban Renewal
District**

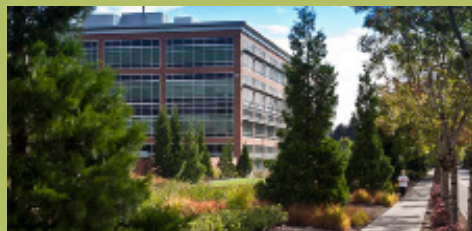
**Core Opportunity &
Reinvestment Area**



Tualatin Development Commission

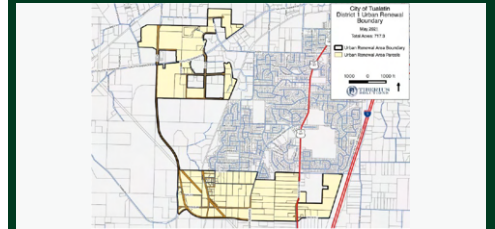
To promote, develop, and assist with opportunities for sustainable and equitable business, industrial, and entrepreneurial development.

TDC Administration

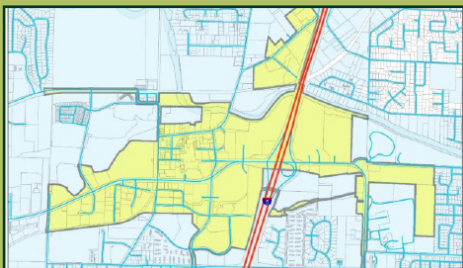


Leveton Tax Increment District

Southwest Urban Renewal District



Core Opportunity & Reinvestment Area



Summary

Resources by Source

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	1,299,932	2,141,011	2,726,315	3,583,640
Intergovernmental	142	268	0	0
Investment Earnings	76,854	131,320	196,175	196,175
Transfers In	0	86,888	1,040,020	590,310
Beginning Fund Balance	3,237,620	1,620,186	3,678,130	3,678,130
Grand Total	4,614,547	3,979,673	7,640,640	8,048,255

Requirements by Object

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	0	109,149	390,020	385,270
Materials & Services	21,261	37,089	182,525	138,840
Capital Outlay	2,840,880	0	650,000	100,000
Transfers Out	132,220	150,888	1,111,730	647,640
Contingency	0	0	101,815	76,715
Reserves & Unappropriated	1,620,186	3,682,547	5,204,550	6,699,790
Grand Total	4,614,547	3,979,673	7,640,640	8,048,255

TDC Admin Fund

There are four main service levels provided by this division including: recruiting, retaining, and expanding businesses within the community; administering the urban renewal programs; and economic development strategic planning and regional coordination with our partners.

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

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

Urban renewal efforts continue to be focused on the Downtown Revitalization Project in CORA. Milestones for this three-phase 24-month project include the completion of the community identity report (Phase 1) and the project is half way through Phase 2, which entails development of building designs to envision what the downtown could look like and a range of studies (floodplain, stormwater, transportation, multi-modal connectivity, marketing study) with the University of Oregon’s Sustainable City Year Program. This work is anticipated to be completed by summer of 2026 at which time work on Phase 3 will begin (urban design plan and downtown design standards). To help advance the goals of the CORA plan, the TDC acquired about 0.3 acres of land in the downtown area that will be part of the future catalyst project.

In the SWURD, 50 acres of industrial land in the Basalt Creek area was annexed earlier this year. Infrastructure planning is underway for the future development of industrial and manufacturing uses and may include opportunities to use TIF revenue for capital projects listed in the area plan.

It has been an exciting year for economic development with the grand opening of ZeroTouch’s new headquarter in Tualatin with the state-of-the-art advanced smart and sustainable manufacturing facility. This year also marked the opening of a new building for LAM Research on their 75-acre campus. The \$65 million four-story, 120,000 square foot facility is expected to provide up to 700 workspaces for current and future employees. Additionally, LAM is also moving forward with plans for three new buildings on the campus which will increase their capacity for innovation and leadership in the semiconductor industry.

Objectives

Urban Renewal objectives for next year will focus on: Engaging the community in downtown revitalization planning efforts that result in an urban design plan, downtown design standards, and development projects; aggressively seeking development partners to initiate downtown projects; and supporting the Parks and Recreation Department in their Riverfront Park project effort.

Economic Development objectives for next year will focus on: Policy advocacy at all levels of government; continuing to actively engage the business community, public and private partners to build a diverse, thriving, and economically resilient local economy; and streamlining the recruitment, retainage, and expansion of businesses.



Urban Renewal / Economic Development Manager presenting at the 2025 State of the City



FY 2026 - 2027 Personal Services: \$385,270

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	7,462	131,320	196,175	196,175
Interest on Investments	7,462	131,320	196,175	196,175
Transfers In	0	86,888	390,020	420,310
Transfer In - Leveton Projects	0	0	0	0
Transfer In - SWURD Bond Fund	0	86,888	223,345	137,850
Transfer In - CORA Bond Fund	0	0	166,675	282,460
Beginning Fund Balance	152,524	138,725	159,875	159,875
Beginning Fund Balance	152,524	138,725	159,875	159,875
Grand Total	159,985	356,933	746,070	776,360

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Personal Services	0	109,149	390,020	385,270
Salaries and Wages-Full Time	0	65,502	237,465	242,845
Benefits-Employee Benefits	0	983	0	2,170
Benefits-FICA	0	4,823	17,650	18,180
Benefits-WC Insurance & Tax	0	95	215	220
Benefits-Pension	0	22,327	70,905	72,515
Benefits-Insurance	0	14,630	61,875	47,390
Benefits-TriMet Excise Tax	0	540	1,910	1,950
Benefits-Paid Leave OR Tax	0	249	0	0
Materials & Services	21,261	37,089	182,525	68,840
Office Supplies	0	0	0	0
Printing & Postage	0	750	1,000	1,000
Uniforms & Safety Equipment	0	149	0	0
Cell Phones	0	0	0	0
Recording Fees	0	0	0	0
Office Equipment & Furniture	0	0	2,500	500
Computer Equip & Software	0	138	2,740	250
Audit	5,250	5,600	5,860	6,140
Consultants	0	19,758	137,500	30,000
Insurance	1,364	1,384	1,500	1,500
Conferences & Meetings	0	0	5,000	5,800
Membership Dues	5,146	5,146	6,325	12,950
Publication, Rpt, Ref Matl	403	0	300	300
Administrative Expense	0	19	600	3,700
Economic Development Expense	8,387	3,710	5,500	5,500

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Advertising - Informational	712	434	1,200	1,200
Advertising - Promotional	0	0	0	0
Contract Services	0	0	12,500	0
Transfers Out	0	64,000	71,710	57,330
Transfers Out - General Fund	0	64,000	71,710	57,330
Contingency	0	0	101,815	76,715
Contingency	0	0	101,815	76,715
Reserves & Unappropriated	138,725	146,694	0	188,205
Future Years Projects	138,725	146,694	0	188,205
Grand Total	159,985	356,933	746,070	776,360

Leveton Projects Fund

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

In FY 2023 - 2024, the last remaining tax increment was used to widen and improve Herman Road, adding sidewalks and bike lanes, as well as improving access to industrial properties within the District.



Herman Road expansion

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Investment Earnings	25,556	0	0	0
Interest on Investments	25,556	0	0	0
Beginning Fund Balance	2,947,544	0	0	0
Beginning Fund Balance	2,947,544	0	0	0
Grand Total	2,973,100	0	0	0

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Capital Outlay	2,840,880	0	0	0
Projects				
Construction	2,840,880	0	0	0
Fund Projects	0	0	0	0
Transfers Out	132,220	0	0	0
Transfers Out - General Fund	132,220	0	0	0
Transfers Out - TDC Admin	0	0	0	0
Reserves & Unappropriated	0	0	0	0
General Account Reserve	0	0	0	0
Grand Total	2,973,100	0	0	0

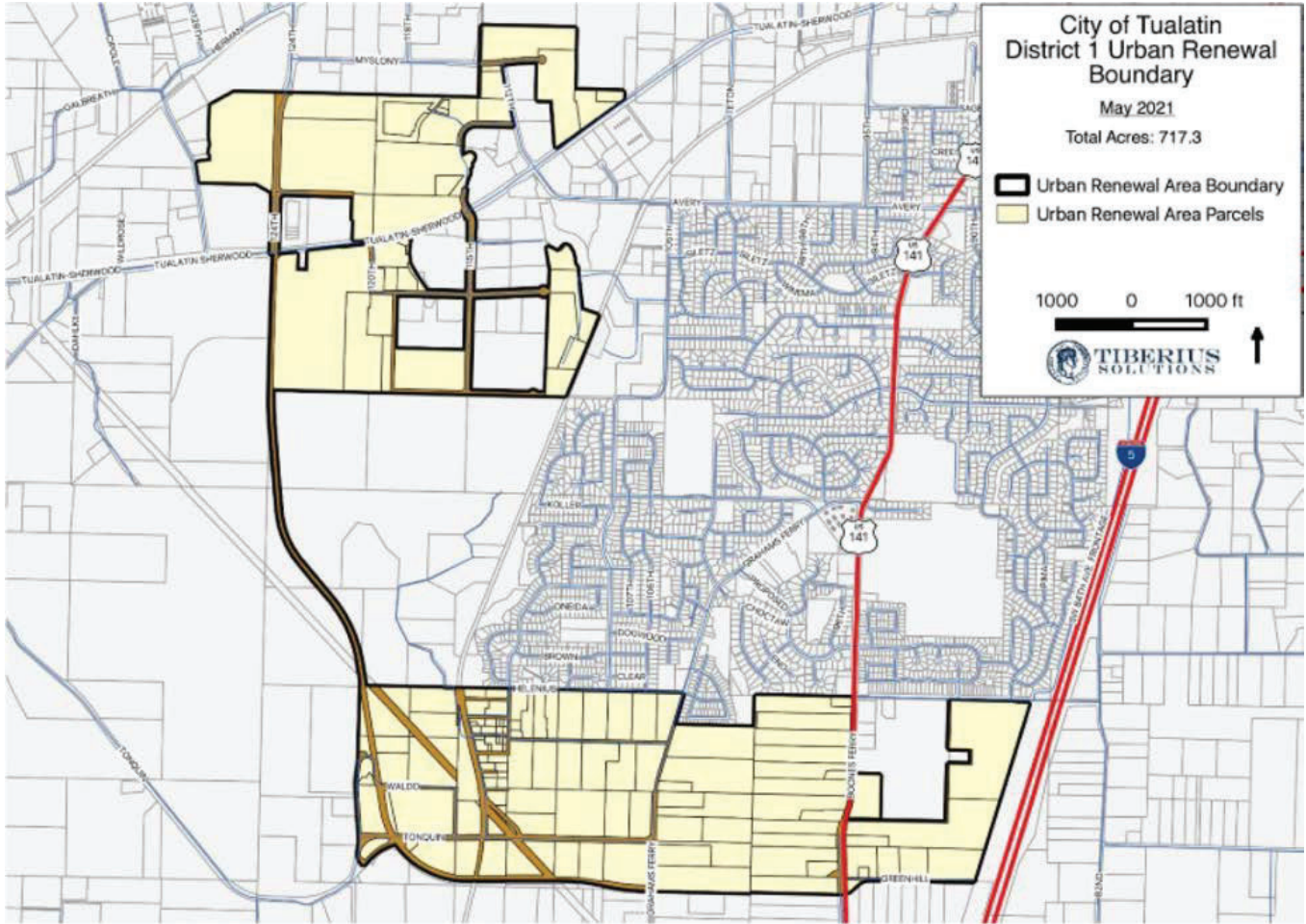
Southwest Urban Renewal District Bond Fund

The bond fund receives proceeds from tax increment generated revenue and holds it until such time enough revenue is generated to spend on projects and programs. The Southwest Urban Renewal District (SWURD) was established in 2021 with a maximum indebtedness of \$53M. This urban renewal district is comprised of 717 acres of employment land, focusing on the areas of Basalt Creek and the Southwest Industrial areas. The land is almost exclusively commercial and industrial and currently lacks critical infrastructure to encourage development.

The district began collecting tax increment in FY 2022 - 2023 and has collected enough increment to begin the process of meeting the district's four goals: 1) Employment and Development, 2) Transportation Infrastructure, 3) Utility Infrastructure; and 4) Developer Assistance and Incentives.

Objectives

Continue collecting tax increment to be held for future reinvestment in capital projects and programs within the area boundary.



SWURD boundary

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	1,299,932	2,000,642	2,469,085	3,054,800
Property Taxes - WashCo	0	0	2,210,570	2,734,960
Property Taxes - ClackCo	1,297,960	1,993,660	258,515	319,840
Property Taxes - Prior Year	683	4,190	0	0
Interest on Taxes - WashCo	1,270	2,630	0	0
Interest on Taxes - ClackCo	19	162	0	0
Intergovernmental	142	257	0	0
Payments in Lieu of Prop Taxes	142	257	0	0
Investment Earnings	43,836	0	0	0
Interest on Investments	43,836	0	0	0
Beginning Fund Balance	137,552	1,481,461	3,368,255	3,368,255
Beginning Fund Balance	137,552	1,481,461	3,368,255	3,368,255
Grand Total	1,481,461	3,482,360	5,837,340	6,423,055

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Transfers Out	0	86,888	823,345	237,850
Transfers Out - TDC Admin	0	86,888	223,345	137,850
Transfers Out - SWURD Project Fund	0	0	0	100,000
Transfers Out - CORA Project Fund	0	0	600,000	0
Reserves & Unappropriated	1,481,461	3,395,473	5,013,995	6,185,205
General Account Reserve	1,481,461	3,395,473	5,013,995	6,185,205
Grand Total	1,481,461	3,482,360	5,837,340	6,423,055

Southwest Urban Renewal District Project Fund

The project fund spends tax increment generated revenue from the bond fund on projects and programs. The SWURD Plan identifies 11 capital projects and programs to be implemented over a 30-year period under the categories of transportation, sewer, water, developer assistance, and small business grants. The Plan which was adopted in 2021 has a maximum indebtedness of \$53M to be used to implement these projects and programs. The area began collecting tax increment in FY 2024 - 2025 and has accumulated a solid base of revenue to begin implementing projects. This next fiscal year will begin looking at planning and designing utilities in this area.

Objectives

Collect enough tax increment revenue to implement capital projects and programs within the area boundary.

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Transfers In	0	0	0	100,000
Transfer In - SWURD Bond Fund	0	0	0	100,000
Grand Total	0	0	0	100,000

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Capital Outlay	0	0	0	100,000
Fund Projects	0	0	0	100,000
Grand Total	0	0	0	100,000

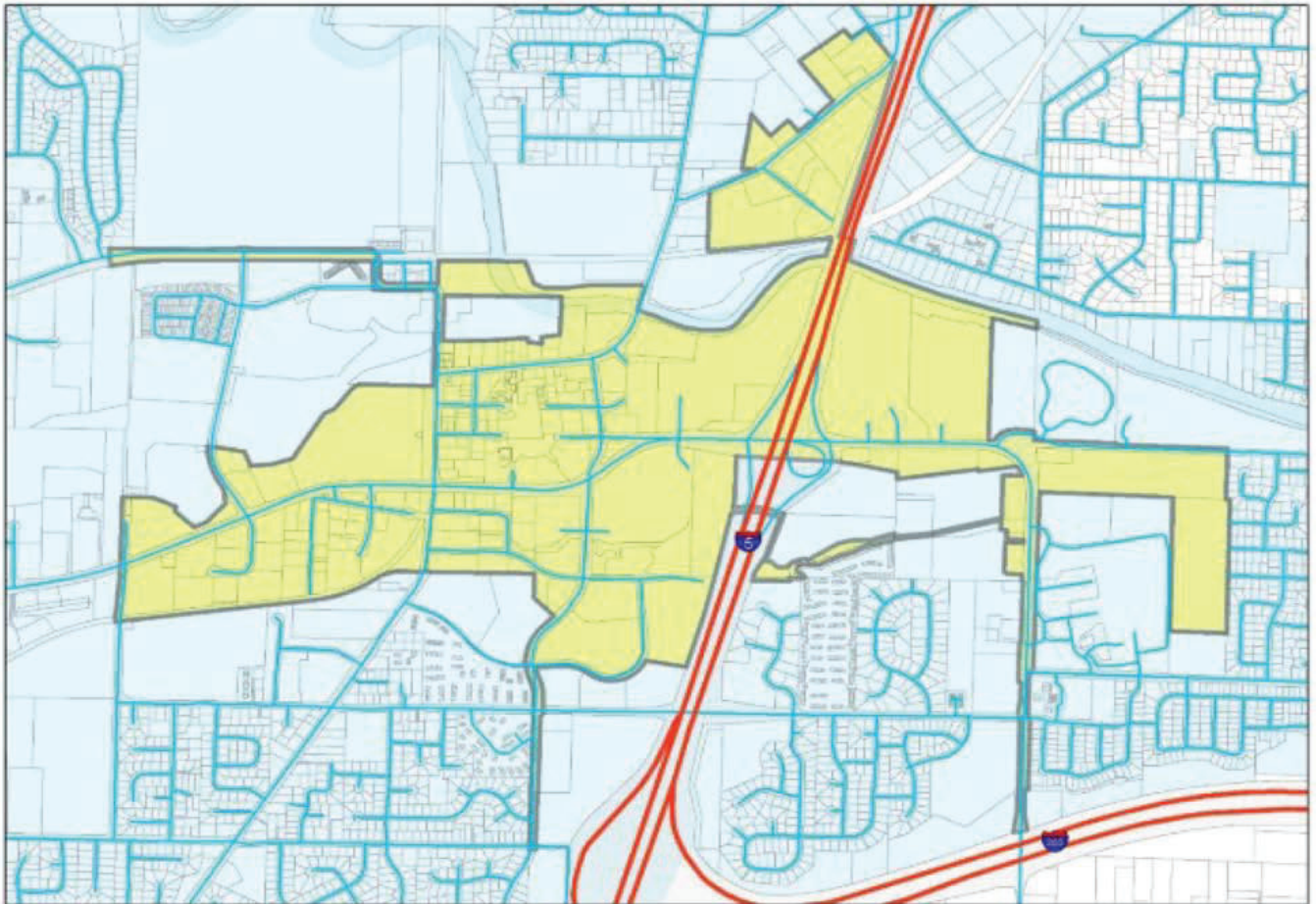
Core Opportunity and Reinvestment Area Bond Fund

The bond fund receives proceeds from tax increment generated revenue and holds it until such time enough revenue is generated to spend on projects and programs. In 2022, the City established an opportunity and reinvestment area in the northern section of the community called the Core Opportunity and Reinvestment Area (CORA). It consists of approximately 476 acres with a maximum indebtedness of \$140M. It is anticipated that the CORA Plan will take thirty years of tax increment collections to implement. The area began collecting tax increment in FY 2024 - 2025.

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

Objectives

Continue collecting tax increment to be held for future reinvestment in capital projects and programs within the area boundary.



CORA boundary

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Property Taxes	0	140,369	257,230	528,840
Property Taxes - WashCo	0	0	222,730	483,025
Property Taxes - ClackCo	0	140,337	34,500	45,815
Property Taxes - Prior Year	0	14	0	0
Interest on Taxes - WashCo	0	0	0	0
Interest on Taxes - ClackCo	0	19	0	0
Intergovernmental	0	11	0	0
Payments in Lieu of Prop Taxes	0	11	0	0
Investment Earnings	0	0	0	0
Interest on Investments	0	0	0	0
Beginning Fund Balance	0	0	150,000	150,000
Beginning Fund Balance	0	0	150,000	150,000
Grand Total	0	140,380	407,230	678,840

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Transfers Out	0	0	216,675	352,460
Transfers Out - TDC Admin	0	0	166,675	282,460
Transfers Out - CORA Project Fund	0	0	50,000	70,000
Reserves & Unappropriated	0	140,380	190,555	326,380
General Account Reserve	0	140,380	190,555	326,380
Grand Total	0	140,380	407,230	678,840

Core Opportunity and Reinvestment Area Project Fund

The project fund spends tax increment generated revenue from the bond fund on projects and programs. The CORA Plan identifies 16 capital projects and programs to be implemented over a 30-year period under the categories of blight remediation, transportation, land acquisition, community identity, developer incentives and economic development grants. The Plan which was adopted in 2022 has a maximum indebtedness of \$140M to be used to implement these projects and programs. The area began collecting tax increment in FY 2024 - 2025 and is still in the process of accumulating enough tax increment revenue to pursue implementing projects and programs.

Objectives

Collect enough tax increment revenue to implement capital projects and programs within the area boundary.

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Transfers In	0	0	650,000	70,000
Transfer In - SWURD Bond Fund	0	0	600,000	0
Transfer In - CORA Bond Fund	0	0	50,000	70,000
Beginning Fund Balance	0	0	0	12,450
Beginning Fund Balance	0	0	0	12,450
Grand Total	0	0	650,000	82,450

	Actual FY 23-24	Actual FY 24-25	Adopted FY 25-26	Proposed FY 26-27
Materials & Services	0	0	0	82,450
Consultants	0	0	0	82,450
Capital Outlay	0	0	650,000	0
Land Acquisition	0	0	650,000	0
Grand Total	0	0	650,000	82,450

Appendix



Budget Resolutions

Financial Policies

Authorized Positions

Salary Schedules

Definition of Terms

Acronyms

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 guidelines 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.

The 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 sources 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.

1. 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.
 2. User charges shall be sufficient to finance the City's costs to perform development review and building activities.
 3. 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.
 4. 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.
 5. 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, ongoing 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 the annually reviewing and monitoring of 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 the 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 replacement 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 investment 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 person of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
4. The City shall maintain a list of all authorized institutions and dealers approved for investment purposes.
5. The City will ensure the safekeeping and custody of securities and funds, 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 stated maturity of more than five (5) years from the date of purchase. The City shall not invest in prohibited investments listed in the full Investment Policy.
8. The City shall follow the Investment Policy (Resolution 5733-23) for Investment of Proceeds from Debt Issuance and Investment of Reserve or Capital Improvements.
9. To ensure compliance with the Investment Policy, the City shall follow compliance procedures, shall maintain quarterly compliance reports, using market value of investments for measurement. City yields will be compared to the Oregon State Treasury Pool rates, the portfolio will be measured against a selected benchmark portfolio, all fees and expenses involved with managing the portfolio shall be included in the computation of the rate of return, and the mark-to-market pricing will be calculated monthly.
10. The Finance Director will provide quarterly investment reports to the City Council.

VI. Contingency and Reserve Policy

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

1. The City will maintain fund balances of the various operating funds of the City at adequate levels to mitigate current and future risks from revenue shortfalls or unanticipated expenditures and at levels sufficient to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies.
2. The City shall establish a contingency to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget law in the State of Oregon, the contingency must be an appropriated budget item, though funds may not be directly disbursed from the contingency account. Amounts must be reclassified into another appropriation of a fund by resolution or through a supplemental budget process. The City shall maintain minimum contingency amounts for the following funds:
 1. General Fund - 15% of total expenditures
 2. Building Fund and all Utility Funds - 15% of total expenditures
 3. Capital Development Funds - 15% of total expenditures or net balance of the fund

3. Unappropriated Fund Balances are amounts that are set aside for future years and can not 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 inappropriated Fund Balances or Reserves for Future Expenditures:
 1. 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.
 2. Building Fund - net balance of building-related fees, as per ORS 455.210
 1. Due to fluctuations in development related activity year-to-year, the target for total reserves and contingencies should be 18 months of operating expenditures.
 3. 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 Boards (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

1. The Finance Director and staff will prepare and present regular reports that analyze, evaluate, and forecast the City's financial and economic conditions.
2. Monthly financial statements will be provided to all departments for their review.
3. Internal controls and procedures will be maintained.
4. An annual audit shall be performed by an independent public accounting firm, which will issue an opinion on the Annual Comprehensive Financial Report (ACFR), along with a management letter identifying areas needing improvement, if necessary.
5. The City will submit the ACFR to the GFOA for its "Certificate of Achievement for Excellence in Financial Reporting" program.
6. The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing of Financial Reporting (GAAFR) publication.

I . 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 ongoing 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 the 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.

. Grant Application, Acceptance, and Management Policy

The purpose of this Grant Application, Acceptance, and Management Policy ("Policy") is to establish uniform guidelines and procedures for City staff in the development, submission, and management of grants and receipts of restricted donated funds. This Policy will ensure that each grant program managed by or on behalf of the City: a) aligns with the City's mission and priorities; b) is managed effectively to ensure compliance with grants terms to maintain eligibility for future funding;

and c) has been properly evaluated for any fiscal or operational implications, which includes an evaluation of the sustainability of the grant-funded project or program after the grant performance period has ended.

1. It is the policy of the City to adhere to the strictest level of professionalism in grant writing, grant administration, and grant implementation activities through a generally accepted set of conventions, standards, and practices outlined within this policy.
2. The City must ensure the transparency, legality, and donative intent associated with grants and donations. Donative intent must be the primary motive for gift-giving; that is, the intention to give something of value for the betterment of the City.
3. Grants are an important resource in the City's overall revenue structure. After a grant is awarded, the City must track, manage, and report all grant funding and expenditures to ensure the City's good standing with grants and preserve access to future funding.
4. The City should not use grant funding to meet ongoing operational service delivery needs. In the City's financial planning, the City will treat grants in the same manner as all other temporary and uncertain resources, and grants will not be used to fund ongoing, basic service needs.
 1. In special circumstances where it is necessary to utilize grant funding for an "ongoing service need," this need will be reviewed by the Finance Director and approved by the City Manager or designee.
5. If grant funding enables a pilot program or funds a multi-year program at declining amounts in each subsequent year and the pilot program is successful, the City may identify funding for the ongoing program.
6. The City typically does not accept any grant that will incur management and reporting costs greater than the amount of grant funds. Such costs include, but are not limited to, indirect costs, overhead, and any other items needed to administer the grant. The Finance Department can assist in identifying indirect costs and overhead associated with administering the grant.
7. Grant applicants may request indirect costs if the application guidelines do not require a federally approved indirect cost rate and indirect costs are allowed in the grant.

Authorized Positions

General Fund

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
<u>Administration</u>				
City Manager	1.00	1.00	1.00	1.00
Human Resources/Volunteer Services Director	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00
Climate Action Program Manager	0.00	0.00	1.00	1.00
Communications & Marketing Program Manager	0.00	1.00	1.00	1.00
Community Engagement Coordinator	1.00	1.00	1.00	1.00
Human Resources and Risk Manager	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Human Resources Assistant	0.00	0.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	0.00
Office Coordinator	1.00	1.00	1.00	1.00
Volunteer Coordinator I	0.00	0.00	0.00	0.75
Volunteer Coordinator II	1.75	1.75	1.75	1.00
Deputy City Recorder	1.00	1.00	1.00	1.00
TOTAL	10.75	11.75	12.75	12.75
	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
<u>Finance</u>				
Assistant City Manager/Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00
Economic Development Program Manager	1.00	0.00	0.00	0.00
Accountant	1.00	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00	1.00
Accounting Technician	4.00	4.00	4.00	4.00
TOTAL	9.00	9.00	8.00	8.00
	FY 2023 - 2024	FY 2024-2025	FY 2025 - 2026	FY 2026 - 2027
<u>Court</u>				
Court Administrator	1.00	1.00	1.00	1.00
Court Clerk	3.00	3.00	3.00	3.00
TOTAL	4.00	4.00	4.00	4.00

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
<i><u>Legal</u></i>				
City Attorney	1.00	1.00	1.00	1.00
Procurement & Contract Administrator	0.00	0.00	0.00	1.00
Procurement & Contract Analyst	1.00	1.00	1.00	0.00
Paralegal	0.00	0.00	0.00	1.00
Legal Assistant	1.00	1.00	1.00	0.00
TOTAL	3.00	3.00	3.00	3.00
<i><u>Information Services</u></i>				
Information Services Director	1.00	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00	1.00
Field System Administrator	1.00	1.00	1.00	1.00
Desktop Support Technician	1.00	1.00	1.00	1.00
Database/GIS Administrator	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00
TOTAL	6.00	6.00	6.00	6.00
<i><u>Community Development</u></i>				
Community Development Director	1.00	1.00	1.00	1.00
Assistant Community Development Director	1.00	1.00	1.00	0.00
Planning Manager	0.00	0.00	0.00	1.00
Management Analyst II	1.00	1.00	0.00	0.00
Policy Analyst	0.00	0.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	2.00
Assistant Planner	1.00	1.00	1.00	0.00
Office Coordinator	0.75	0.75	0.75	0.75
Program Coordinator	1.00	1.00	1.00	1.00
TOTAL	7.75	7.75	7.75	7.75
<i><u>Engineering</u></i>				
City Engineer	1.00	1.00	1.00	1.00
Principal Engineer	1.00	1.00	1.00	1.00
Engineering Tech II	2.00	2.00	2.00	2.00
Engineering Associate	2.00	3.00	3.00	3.00
TOTAL	6.00	7.00	7.00	7.00
<i><u>Police</u></i>				
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	7.00	7.00	7.00	7.00
Police Officer	29.00	29.00	29.00	29.00
Community Services Officer	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00

Police Services Supervisor	1.00	1.00	1.00	1.00
Police Service Technician II	1.00	1.00	1.00	1.00
Police Service Technician	2.00	2.00	2.00	2.00
Property Evidence Technician	1.00	1.00	1.00	1.00
TOTAL	47.00	47.00	47.00	47.00

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
<u><i>Parks and Recreation</i></u>				
Parks & Recreation Director	1.00	1.00	1.00	1.00
Deputy Parks & Recreation Director	0.00	0.00	0.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	0.00	1.00
Parks Planning and Development Manager	1.00	1.00	1.00	0.00
Program Coordinator	0.80	0.80	1.00	1.00
Office Coordinator	1.00	1.00	1.00	1.00
Juanita Pohl Center Supervisor	1.00	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00	1.00
TOTAL	6.80	6.80	7.00	8.00

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
<u><i>Library</i></u>				
Library Director	1.00	1.00	1.00	1.00
Public Services Manager	1.00	1.00	1.00	1.00
Access Services Manager	1.00	1.00	1.00	1.00
Public Services Assistant	1.60	1.60	1.60	1.60
Librarian I	2.00	2.00	2.00	2.00
Librarian II	4.00	4.00	4.00	4.00
Library Outreach Specialist	1.00	1.00	1.00	1.00
Library Assistant	6.00	6.00	6.00	6.00
Office Coordinator	1.00	1.00	1.00	1.00
TOTAL	18.60	18.60	18.60	18.60

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
<u><i>Maintenance Services</i></u>				
Fleet & Facilities Manager	1.00	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00	1.00
Warehouse/Inventory Control Technician	1.00	1.00	1.00	1.00
Facilities Maintenance Technician I	1.00	1.00	1.00	1.00
Facilities Maintenance Technician II	1.00	1.00	1.00	1.00
Fleet Technician I	1.00	0.00	0.00	0.00
Fleet Technician II	1.00	2.00	2.00	2.00
TOTAL	7.00	7.00	7.00	7.00

<u>Parks Maintenance</u>	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Parks Maintenance Manager	1.00	1.00	1.00	1.00
Parks Maintenance Technician I	6.00	6.00	6.00	6.00
Parks Maintenance Technician II	2.00	2.00	2.00	2.00
Parks and Public Works Helper	0.00	0.00	0.50	0.00
TOTAL	9.00	9.00	9.50	9.00
<u>TOTAL GENERAL FUND</u>	134.90	135.90	137.60	138.1

Building Fund

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Building Official	1.00	1.00	1.00	1.00
Building Inspector III/Sr. Plans Examiner	1.00	2.00	1.00	1.00
Building Inspector II	3.00	2.00	1.00	0.00
Building Inspector I	1.00	0.00	0.00	2.00
Code Compliance Officer	1.00	1.00	1.00	1.00
Permit Coordinator	2.00	2.00	1.00	1.00
Permit Technician	0.00	0.00	1.00	1.00
Office Coordinator	0.25	0.25	0.25	0.25
TOTAL	8.25	8.25	8.25	7.25

Parks Project Fund

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Project Manager	1.00	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00	1.00

Water Operating Fund

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Public Works Director	0.34	0.34	0.34	0.25
Water Division Manager	1.00	1.00	1.00	1.00
Deputy Public Works Director	0.50	0.50	0.50	0.25
Management Analyst II	0.50	0.50	0.50	0.25
Water Technician III	1.00	1.00	1.00	1.00
Water Technician II	3.00	3.00	2.00	1.00
Water Technician I	1.00	1.00	2.00	3.00
Public Works Helper	0.00	0.00	0.25	0.25
Office Coordinator	0.34	0.34	0.34	0.25
TOTAL	7.68	7.68	7.93	7.25

Sewer Operating Fund

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Public Works Director	0.33	0.33	0.33	0.25
Storm/Sewer Manager	0.00	0.00	0.00	0.50
Street & Sewer Manager	0.50	0.50	0.50	0.00
Deputy Public Works Director	0.25	0.25	0.25	0.25
Management Analyst II	0.25	0.25	0.25	0.25
Storm/Sewer Technician II	1.00	1.00	1.00	1.00
Storm/Sewer Technician I	2.00	2.00	2.00	1.00
Public Works Helper	0.00	0.00	0.25	0.25
Office Coordinator	0.33	0.33	0.33	0.25
TOTAL	4.66	4.66	4.91	3.75

Stormwater Operating Fund

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Public Works Director	0.00	0.00	0.00	0.25
Storm/Sewer Manager	0.00	0.00	0.00	0.50
Deputy Public Works Director	0.00	0.00	0.00	0.25
Management Analyst II	0.00	0.00	0.00	0.25
Storm/Sewer Technician II	0.00	0.00	0.00	1.00
Storm/Sewer Technician I	0.00	0.00	0.00	1.00
Office Coordinator	0.00	0.00	0.00	0.25
TOTAL	0.00	0.00	0.00	4.50

Road Operating Fund

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Public Works Director	0.33	0.33	0.33	0.25
Street & Sewer Manager	0.50	0.50	0.50	0.00
Street Division Manager	0.00	0.00	0.00	1.00
Deputy Public Works Director	0.25	0.25	0.25	0.25
Transportation Engineer	1.00	0.00	0.00	0.00
Management Analyst II	0.25	0.25	0.25	0.25
Street Technician III	1.00	1.00	1.00	1.00
Street Technician I	1.00	1.00	1.00	1.00
Public Works Helper	0.00	0.00	0.00	0.50
Office Coordinator	0.33	0.33	0.33	0.25
TOTAL	4.66	3.66	3.66	4.50

TDC Admin Fund

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Urban Renewal/Economic Development Manager	0.00	0.00	1.00	1.00
Policy Analyst	0.00	0.00	0.00	1.00
TOTAL	0.00	0.00	1.00	2.00

All Funds

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
GRAND TOTAL	161.15	162.15	164.35	168.35

FY 2025/26 SALARY SCHEDULE
EFFECTIVE 01/01/2026 - 6/30/2026
 Annual Salaries are based on 2080 Hours

AFSCME

GRADE	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
O4	<i>Parking Enforcement Att.</i>	Hourly Annual	19.22 39,977.60	19.79 41,163.20	20.39 42,411.20	21.02 43,721.60	21.64 45,011.20	22.28 46,342.40	22.95 47,736.00	23.65 49,192.00	24.34 50,627.20
O5	Vacant	Hourly Annual	20.73 43,118.40	21.35 44,408.00	22.02 45,801.60	22.64 47,091.20	23.33 48,526.40	24.04 50,003.20	24.75 51,480.00	25.51 53,062.88	26.26 54,620.80
O6	Library Assistant <i>Office Assistant I</i>	Hourly Annual	21.76 45,260.80	22.41 46,612.80	23.08 48,006.40	23.78 49,462.40	24.48 50,918.40	25.24 52,499.20	26.00 54,080.00	26.78 55,702.40	27.58 57,366.40
O7	<i>Operations Maintenance Tech</i> Parks Maint & Public Works Helper	Hourly Annual	22.84 47,507.20	23.51 48,900.80	24.24 50,419.20	24.93 51,854.40	25.72 53,497.60	26.48 55,078.40	27.26 56,700.80	28.10 58,448.00	28.93 60,174.40
O8	Office Assistant II	Hourly Annual	23.98 49,878.40	24.71 51,396.80	25.43 52,894.40	26.21 54,516.80	26.99 56,139.20	27.80 57,824.00	28.63 59,550.40	29.52 61,401.60	30.41 63,252.80
O9	Court Clerk Public Service Assistant <i>Senior Library Asst.</i> Street/Sewer/Storm Technician I Volunteer Specialist Water Technician I	Hourly Annual	25.21 52,436.80	25.95 53,976.00	26.70 55,536.00	27.50 57,200.00	28.36 58,988.80	29.21 60,756.80	30.07 62,545.60	30.99 64,459.20	31.95 66,456.00
O10	Park Maintenance Tech I Police Services Technician	Hourly Annual	26.85 55,848.00	27.70 57,616.00	28.49 59,259.20	29.35 61,048.00	30.21 62,836.80	31.12 64,729.60	32.08 66,726.40	33.03 68,702.40	34.03 70,782.40
O11	Accounting Tech <i>Library Prgm Specialist</i> Office Coordinator Park Maintenance Tech II <i>Permit Technician</i> Police Services Technician II Program Specialist Property Evidence Technician Rec Program Specialist Street/Sewer/Storm Technician II <i>Volunteer Coordinator</i> Water Technician II	Hourly Annual	28.44 59,155.20	29.25 60,840.00	30.15 62,712.00	31.02 64,521.60	32.02 66,601.60	32.94 68,515.20	33.97 70,657.60	34.95 72,696.00	36.04 74,963.20
O12	<i>Engineering Tech I</i> Facilities Maint Tech I Fleet Service Tech I Permit Coordinator Warehouse/Inv Control Tech	Hourly Annual	29.84 62,067.20	30.76 63,980.80	31.65 65,832.00	32.60 67,808.00	33.57 69,825.60	34.62 72,009.60	35.60 74,048.00	36.70 76,336.00	37.79 78,603.20
O13	Assistant Planner Code Compliance Officer Community Services Officer GIS Technician Librarian I Library Outreach Specialist	Hourly Annual	31.33 65,166.40	32.26 67,100.80	33.26 69,180.80	34.21 71,156.80	35.27 73,361.60	36.31 75,524.80	37.40 77,792.00	38.53 80,142.40	39.69 82,555.20
O14	<i>Building Inspector I</i>	Hourly	33.26	34.21	35.27	36.31	37.40	38.53	39.69	40.85	42.08

FY 2025/26 SALARY SCHEDULE
 EFFECTIVE 01/01/2026 - 6/30/2026
 Annual Salaries are based on 2080 Hours

AFSCME

GRADE	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	Engineering Tech II	Annual	69,180.80	71,156.80	73,361.60	75,524.80	77,792.00	80,142.40	82,555.20	84,968.00	87,526.40
	Facilities Maint Tech II										
	Fleet Service Technician II										
	Librarian II										
	Volunteer Coordinator II										

FY 2025/26 SALARY SCHEDULE
 EFFECTIVE 01/01/2026 - 6/30/2026
 Annual Salaries are based on 2080 Hours

AFSCME

GRADE	TITLE	RATE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
O15	Accountant	Hourly	35.32	36.36	37.45	38.58	39.74	40.90	42.15	43.41	44.71
	Associate Planner Street/Sewer/Storm Technician III Water Technician III	Annual	73,465.60	75,628.80	77,896.00	80,246.40	82,659.20	85,072.00	87,672.00	90,292.80	92,996.80
O16	Building Inspector II	Hourly	37.06	38.16	39.30	40.49	41.71	43.00	44.23	45.56	46.95
	Engineering Associate	Annual	77,084.80	79,372.80	81,744.00	84,219.20	86,756.80	89,440.00	91,998.40	94,764.80	97,656.00
O17	Vacant	Hourly	39.73	40.89	42.11	43.39	44.70	46.04	47.44	48.83	50.31
		Annual	82,638.40	85,051.20	87,588.80	90,251.20	92,976.00	95,763.20	98,675.20	101,566.40	104,644.80
O18	Building Inspector III	Hourly	41.70	42.96	44.22	45.55	46.95	48.34	49.80	51.27	52.81
	Climate Action Program Manager Policy Analyst Project Engineer Senior Planner	Annual	86,736.00	89,356.80	91,977.60	94,744.00	97,656.00	100,547.20	103,584.00	106,641.60	109,844.80
M4	Management Analyst I	Hourly	31.54	32.47	33.46	34.43	35.49	36.56	37.64	38.74	39.94
		Annual	65,603.20	67,537.60	69,596.80	71,614.40	73,819.20	76,044.80	78,291.20	80,579.20	83,075.20
M5	Desktop Support Technician	Hourly	32.78	33.75	34.77	35.79	36.87	37.98	39.14	40.31	41.49
		Annual	68,182.40	70,200.00	72,321.60	74,443.20	76,689.60	78,998.40	81,411.20	83,844.80	86,299.20
M6	Procurement & Contracts Analyst	Hourly	34.41	35.48	36.55	37.63	38.73	39.92	41.12	42.34	43.62
	Program Coordinator Management Analyst II	Annual	71,572.80	73,798.40	76,024.00	78,270.40	80,558.40	83,033.60	85,529.60	88,067.20	90,729.60
M8	Community Engagement Coord	Hourly	37.94	39.11	40.22	41.45	42.72	43.98	45.32	46.68	48.06
	GIS Coordinator Information Tech Coordinator	Annual	78,915.20	81,348.80	83,657.60	86,216.00	88,857.60	91,478.40	94,265.60	97,094.40	99,964.80
M9	Field System Administrator*	Hourly	39.85	41.04	42.28	43.51	44.82	46.18	47.56	48.99	50.47
		Annual	82,886.45	85,372.06	87,947.56	90,500.66	93,232.93	96,054.77	98,921.40	101,900.02	104,968.21
M10	Creative Communications & Mktg	Hourly	41.80	43.05	44.36	45.66	47.04	48.45	49.91	51.42	52.96
	Database/GIS Administrator Deputy City Recorder/Records Mgr Project Manager*	Annual	86,939.75	89,537.65	92,247.51	94,979.78	97,824.03	100,757.85	103,826.05	106,961.43	110,164.01
M13	Procurement & Contracts Administrator	Hourly	47.08	48.48	49.94	51.44	53.00	54.58	56.21	57.90	59.65
	Vacant	Annual	97,917.19	100,828.62	103,879.80	107,000.85	110,261.65	113,522.44	116,899.71	120,416.72	124,073.47
M14	Econ Development Prog Mgr	Hourly	49.45	50.92	52.43	54.01	55.63	57.32	59.02	60.78	62.62
	Network Administrator*	Annual	102,831.68	105,929.44	109,073.80	112,334.60	115,711.85	119,205.56	122,769.14	126,425.90	130,222.41
M15	Principal Transportation Engineer	Hourly	53.14	54.72	56.35	58.06	59.83	61.61	63.42	65.33	67.28
		Annual	110,541.14	113,825.23	117,202.50	120,766.09	124,446.14	128,149.46	131,922.69	135,882.22	139,934.93

italicized positions are not filled.

* Classifications marked with an * are Exempt

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

SWORN SALARY SCHEDULE

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	39.41	40.99	42.62	44.33	46.10	47.95	49.87	n/a	n/a
1/1/2026-6/30/26		Annual	81,972.80	85,259.20	88,649.60	92,206.40	95,888.00	99,736.00	103,729.60	n/a	n/a
(Effective 1/1/2026 - 6/30/2026)											
Non-Exempt Police Mgmt											
4% Steps											
P2	Police Sergeant	Hourly	47.22	49.11	51.07	53.11	55.23	57.44	59.74	62.13	64.62
7/1/25-6/30/26		Annual	98,217.60	102,148.80	106,225.60	110,468.80	114,878.40	119,475.20	124,259.20	129,230.40	134,409.60
Exempt Police Management											
3% Steps											
P3-X	Police Lieutenant	Hourly	58.08	59.81	61.61	63.48	65.37	67.32	69.35	71.43	73.58
7/1/25-6/30/26		Annual	120,799.81	124,410.22	128,156.37	132,038.25	135,974.42	140,019.18	144,253.96	148,570.18	153,049.28
P4-X	Police Captain	Hourly	63.87	65.80	67.79	69.84	71.91	74.06	76.28	78.57	80.96
7/1/25-6/30/26		Annual	132,852.64	136,870.25	140,996.44	145,258.38	149,574.57	154,053.69	158,668.50	163,419.06	168,386.76
DM5-X	Police Chief	Hourly	73.29	75.47	77.74	80.07	82.47	84.96	87.49	90.13	92.82
7/1/25-6/30/26		Annual	152,452.05	156,985.45	161,708.87	166,540.84	171,535.73	176,720.59	181,986.94	187,470.44	193,062.52

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

NON EXEMPT MANAGEMENT & CONFIDENTIAL EMPLOYEES

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

* italicized positions are not filled.

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

EXEMPT MANAGEMENT

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	37.94	39.11	40.23	41.45	42.71	43.98	45.32	46.69	48.05
		Annual	78,922.13	81,340.85	83,669.99	86,223.09	88,843.38	91,486.06	94,263.12	97,107.36	99,951.61
M9-X	Human Resources Analyst	Hourly	39.85	41.04	42.28	43.51	44.82	46.18	47.56	48.99	50.47
		Annual	82,886.15	85,372.06	87,947.56	90,500.66	93,232.93	96,054.77	98,921.40	101,900.02	104,968.21
M10-X	Access Services Manager Public Services Manager	Hourly	41.80	43.05	44.35	45.66	47.03	48.44	49.92	51.42	52.96
		Annual	86,939.75	89,537.65	92,247.51	94,979.78	97,824.03	100,757.85	103,826.05	106,961.43	110,164.01
M11-X	Fleet & Facilities Manager Storm/Sewer Division Manager Street Division Manager	Hourly	42.67	43.95	45.28	46.65	48.07	49.49	50.96	52.50	54.08
		Annual	88,759.05	91,422.54	94,182.00	97,037.47	99,988.90	102,940.35	105,987.76	109,203.14	112,490.52
M12-X	Assistant to the City Manager Senior HR & Risk Analyst Recreation Manager	Hourly	44.80	46.16	47.54	48.98	50.47	51.97	53.51	55.13	56.78
		Annual	93,192.31	96,015.48	98,892.95	101,879.02	104,973.68	108,095.47	111,298.71	114,664.79	118,112.33
M13-X	Deputy Public Works Director	Hourly	47.08	48.48	49.94	51.44	53.01	54.58	56.20	57.89	59.65
		Annual	97,917.19	100,828.62	103,879.80	107,000.85	110,261.65	113,522.44	116,899.71	120,416.72	124,073.47
M14-X	Parks Planning & Development Manager Planning Manager Principal Engineer Human Resource & Risk Manager	Hourly	49.44	50.93	52.44	54.01	55.63	57.31	59.02	60.78	62.61
		Annual	102,831.68	105,929.44	109,073.80	112,334.60	115,711.85	119,205.56	122,769.14	126,425.90	130,222.41
M15-X	Building Official Assistant Finance Director Urban Renewal/Economic Development Mgr Assistant Community Dev Director	Hourly	53.14	54.72	56.35	58.06	59.83	61.61	63.42	65.33	67.28
		Annual	110,541.14	113,825.23	117,202.50	120,766.09	124,446.14	128,149.46	131,922.69	135,882.22	139,934.93
M16-X	City Engineer	Hourly	57.31	59.06	60.82	62.62	64.51	66.46	68.44	70.48	72.62
		Annual	119,198.18	122,835.74	126,500.48	130,246.62	134,182.79	138,227.55	142,353.74	146,588.51	151,040.47
DM3-X	Community Development Director Deputy City Manager Finance Director Human Resources Director Information Services Director Library Director Parks & Recreation Director Public Works Director	Hourly	64.59	66.53	68.53	70.58	72.72	74.90	77.13	79.43	81.83
		Annual	134,345.68	138,390.42	142,543.77	146,805.68	151,257.63	155,791.04	160,432.99	165,210.69	170,205.55
DM4-X	Assistant City Manager/Finance Director	Hourly	69.03	71.08	73.21	75.40	77.68	80.03	82.40	84.87	87.41
		Annual	143,587.25	147,850.26	152,282.68	156,828.00	161,570.94	166,455.07	171,395.62	176,533.84	181,813.19
DM5-X	Police Chief City Attorney	Hourly	73.29	75.47	77.74	80.07	82.47	84.96	87.49	90.13	92.82
		Annual	152,452.05	156,985.45	161,708.87	166,540.84	171,535.73	176,720.59	181,986.94	187,470.44	193,062.52

* italicized positions are not filled.

**TEMPORARY EMPLOYEES - SCHEDULE A
 JAN 2026 SALARY SCHEDULE
 EFFECTIVE 01/01/2026 - 6/30/2026**

EXHIBIT D2

Grade	TITLE	RATE	MINIMUM REGULAR WAGE	MAXIMUM REGULAR WAGE
T4	TEMP PARKING ENFORCE OFF	Hourly	19.22	24.34
T6	TEMP LIBRARY ASST TEMP OFFICE ASST I	Hourly	21.76	27.58
T7	TEMP OPERATIONS MAINT TECH	Hourly	22.84	28.93
T8	TEMP OFFICE ASSISTANT II	Hourly	23.98	30.41
T9	TEMP PUBLIC SERVICE ASST TEMP SPECIAL EVENTS COORD TEMP UTILITY TECH I TEMP COURT CLERK	Hourly	25.21	31.95
T10	TEMP POLICE SERVICES TECH	Hourly	26.85	34.03
T11	TEMP FINANCE/ACCTG TECH TEMP OFFICE COORD TEMP PERMIT TECHNICIAN TEMP PROP EVIDENCE TECH TEMP REC PROG SPEC	Hourly	28.44	36.04
T12	TEMP FLEET TECH I TEMP VOLUNTEER COORD	Hourly	29.84	37.79
T13	TEMP LIBRARIAN I	Hourly	31.33	39.69
T14	TEMP LIBRARIAN II TEMP VOLUNTEER COORDINATOR II	Hourly	33.26	42.08
T16	TEMP BLDG CONST INSPT II	Hourly	37.06	46.95

**TEMPORARY EMPLOYEES - SCHEDULE B
 JANUARY 2026 SALARY SCHEDULE
 EFFECTIVE 01/01/2026 - 06/30/2026**

EXHIBIT E2

Grade	TITLE	RATE	REGULAR WAGE
U1	TEMP LIBRARY PAGE	Hourly	16.76
U5	TEMP RECREATION LEADER I TEMP RECREATION AIDE	Hourly	16.93
U9	TEMP HOMEWORK LEADER TEMP LIBRARY SENIOR PAGE TEMP OPS MAINT WORKER	Hourly	18.50
U10	TEMP INTERN LIBRARY INTERN TEMP PARK RANGER TEMP FILE CLERK	Hourly	19.47
U12	TEMP RECREATION LEADER II SEASONAL PARKS WORKER	Hourly	20.31
U14	TEMP SR YOUTH LEADER TEMP REC. COUNSELOR TEMP PUBLIC WORKS HELPER SEASONAL PARKS MAINTENANCE LEAD WORKER	Hourly	21.84
U16	TEMP TECHNOLOGY SPEC	Hourly	25.04
J1	JUDGE	Hourly	139.97

Definition of Terms

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

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

Ad valorem tax - a property tax computed as a percentage of the value of taxable property. See "Assessed Value."

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

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

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

Audit report - A report made by an auditor expressing an opinion as to the propriety of a local government's financial statements.

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

Bond or bond issue - Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate. Bond are most frequently used to finance large capital projects, such as streets, buildings, parks, and trails.

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

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

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

Capital outlay - Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. \$5,000 is the minimum amount for many cities. (See ORS 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 can not be made a substitute for expenditures which are anticipated. Using money from the contingency requires a resolution or ordinance.

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

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

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

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

Full-time equivalents (FTE) - A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080. For example, a .5 FTE budgeted position will work 1,040 hours. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, 1.0 FTE is one full-time position filled for the entire year, however, in some instances an FTE may consist of several part-time positions.

Fund - A pool of money set aside for a particular purpose.

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

General fund - a fund used to account for most fiscal activities required to be accounted for in another fund.

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

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

Levy - Amount of tax imposed by a local government for the support of governmental activities.

Ordinance - A formal legislative enactment by the governing board of a municipality.

Organizational unit - Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as department, office or division). (See ORS 294.311 (23))

Payroll expenses - Expenses related to the compensation of employee's salaries, health and accident insurance premiums, Social Security and retirement contributions, and civil service assessment, for example.

Proposed budget - Finance and operating program prepared by the budget officer, submitted to the public and the budget committee for review.

Proprietary fund - Goods or services provided by proprietary funds are paid for directly by the recipients. Proprietary funds are further defined as either enterprise funds or internal service funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

Reimbursement - A payment from one fund to another for services rendered to it by that fund.

Reserves - Resources set aside for a future year which are meant to be unchangeable in the current year. Reserves can be spent in the current year by supplemental budget.

Resolution - A formal order of a governing body which has a lower legal status than an ordinance.

Resource - Estimated beginning funds on hand plus anticipated current year receipts, i.e. unspent funds from prior years plus funds received (or to be received) in the current year.

Revenues - Monies received or anticipated by a local government from either tax or non-tax sources. (ORS 294.311 (29))

System Development charges (SDCs) - 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 SDCs can only be used to increase infrastructure system capacity, and can not be used for ordinary maintenance.

Supplemental budget - prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Can not 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.

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 can not be transferred by resolution or used through a supplemental budget, unless necessitate by a qualifying emergency. (ORS 294.371)

Acronyms

AFSCME	American Federation of State, County, and Municipal Employees
ARPA	American Rescue Plan Act
ASR	Aquifer Storage and Recovery
BCD	Building Codes Division (State of Oregon)
BUG	Broadband Users Group
CAPD	Core Area Parking District
CDBG	Community Development Block Grant
CIO	Citizen Involvement Organization
CIP	Capital Improvement Plan
CCIS	City/County Insurance Services
CORA	Core Opportunity and Reinvestment Area
COT	City of Tualatin
CWS	Clean Water Services
DEQ	Department of Environmental Quality
DMV	Department of Motor Vehicles
EDU	Equivalent Dwelling Unit
EPA	Environmental Protection Agency

FOG	Fats, Oil, and Grease
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
IDEA	Inclusion, Diversity, Equity, and Access
IS	Information Services
LID	Local Improvement District
LOC	League of Oregon Cities
LTID	Leveton Tax Increment District
MBP	Manufacturing Business Park
MDT	Mobile Data Terminal
NLC	National League of Cities
OLCC	Oregon Liquor Control Commission
ORS	Oregon Revised Statutes
ODOT	Oregon Department of Transportation
OPERS	Oregon Public Employees Retirement System
PCI	Pavement Condition Index

PCN	Public Communications Network
PMP	Pavement Management Program
PMS	Pavement Maintenance System
PSAP	Public Safety Answering Point
SDC	System Development Charge
SWM	Surface Water Management
TAAC	Tualatin Arts Advisory Committee
TDC	Tualatin Development Commission
TDT	Transportation Development Tax
TEA	Tualatin Employee Association
TEAM	Together Everyone Achieves More (TEAM Tualatin volunteer program)
TIF	Traffic Impact Fee
TLAC	Tualatin Library Advisory Committee
TMDL	Total Daily Maximum Load
TPARK	Tualatin Park Advisory Committee
TSP	Transportation System Plan
TTSD	Tigard-Tualatin School District
TVF&R	Tualatin Valley Fire & Rescue
WCCCA	Washington County Consolidated Communication Agency

WCCLS	Washington County Cooperative Library Services
WES	Westside Express Service
YAC	Youth Advisory Committee