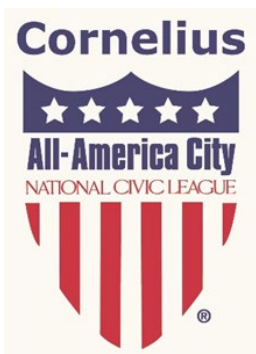


CITY OF CORNELIUS ADOPTED BUDGET 2024-2025



Cornelius

Oregon's Family Town

Est. 1893



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2024-2025 ADOPTED BUDGET
July 1, 2024 – June 30, 2025

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READER'S GUIDE

Introduction

Contains the budget message, information about the Cornelius community, city statistics, description of the budget document, the budget process, budget basis, summary of financial management policies, revenue sources descriptions, and debt management policies and summaries.

Funds

Each fund has a narrative that describes the use of the fund and goals for that fund as well as the revenues and expenditure of the fund.

CIP

Capital Project details and expenditures included in the budget.

Acronyms

Abbreviations are explained here.

Glossary

This is a list of terms with explanations or definitions used throughout the budget document.

Appendix

Policies referenced in the budget document and publication notices.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**City of Cornelius
Oregon**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

2024-2025 BUDGET COMMITTEE

COUNCIL MEMBERS:

Jeffrey C Dalin, Mayor
 John Colgan, Council President
 Doris Gonzalez, Councilor
 Angeles Godinez, Councilor
 Eden Lopez, Councilor

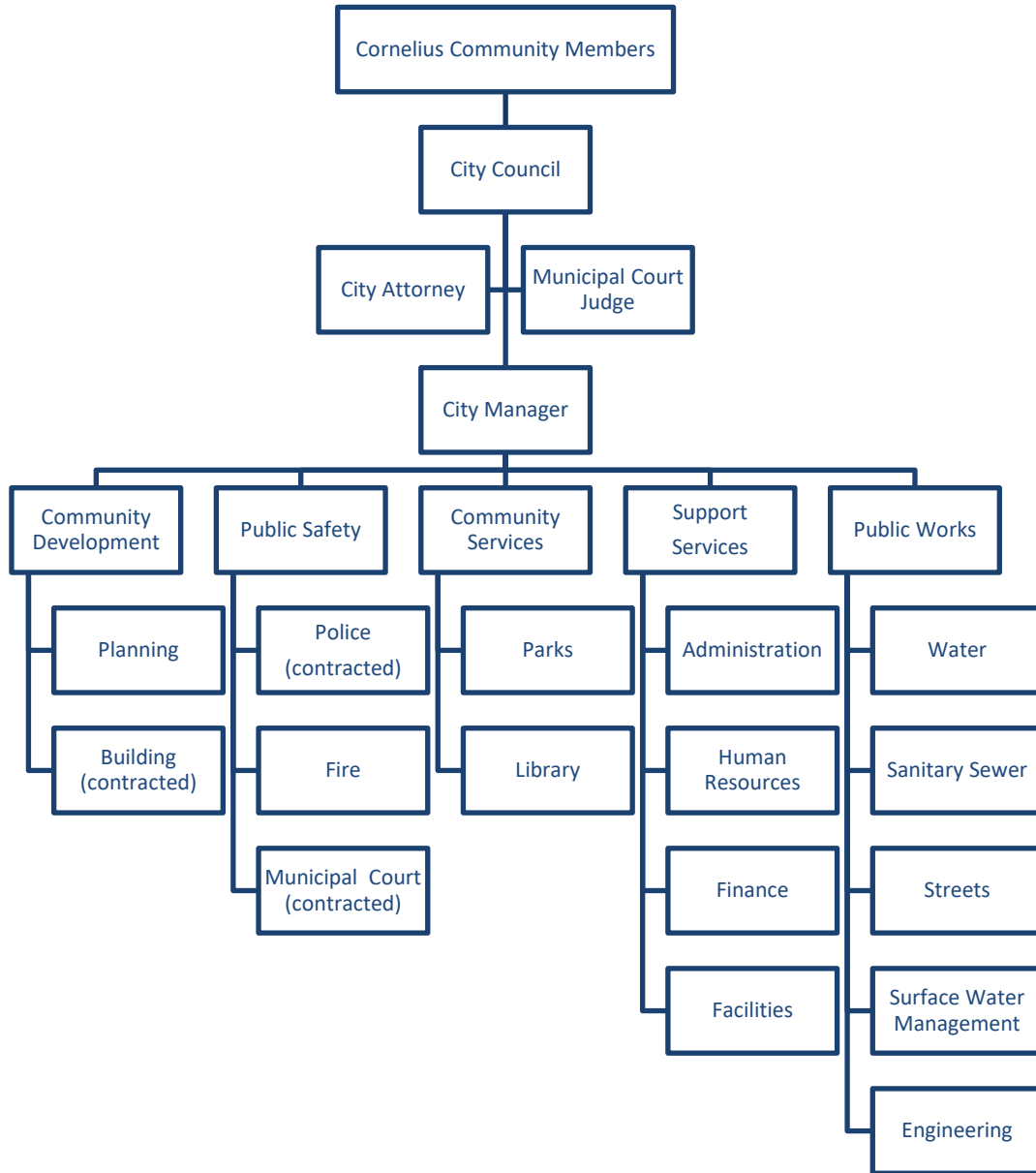
APPOINTED MEMBERS:

Andrew Dudley
 Dave Waffle
 Brad Coffey, Chair
 Greg Vaughn
 Debbie Suchan

ADMINISTRATIVE STAFF

Budget Officer – City Manager Peter Brandom
 Assistant City Manager – Business Operations..... Ellie Jones
 City Recorder..... VACANT
 Community Development Director Barbara Fryer
 Fire Chief Jim Geering
 Library Director.....Karen Hill
 Police Chief James Coley
 Public Works DirectorMark Crowell

City of Cornelius Organizational Chart



BUDGET MESSAGE

OVERVIEW

My first full year as City Manager was eventful and productive. Our great team continued to accomplish a volume of work that few local agencies can or need to accomplish with the lean staffing we have. I am extremely proud of our team ethic – to get the job done well, regardless of how. Of course, with lean staffing, there are key areas where we lack staff, and I hope that over time we can address those. Specifically, more capacity in the areas of economic development and legislative advocacy is a need, and we intend in the coming year to enhance those areas.

It is an exciting time in Cornelius, with the large Laurel Woods residential development slowing to a conclusion in the coming year or so, and with some interesting multi-family and commercial projects on the horizon. We are also, as you can see from the construction activity around the community, fairly maxed out in terms of infrastructure projects. From routine upgrades to water and wastewater systems, a new booster pump station at the water reservoir, and several areas of street and sidewalk improvements ongoing. These and other projects will help ensure that our future infrastructure provides connectivity and resilience into the future.

Our bright future is only possible with the selfless leadership of our Mayor and City Council, and the many members of our volunteer boards and commissions. We are grateful for their energy, expertise and sacrifice, without it our work would not be possible. To ensure that we stay on our productive path, we must foster more understanding, interest, and participation in City leadership, and we plan to do so. We will utilize ARPA grant funds in the next fiscal year to develop a civic leadership cohort program that will provide a venue for community members from all cultures and lived experiences to engage with and volunteer as a City leader.

We have and will continue to see significant change in departmental leadership and other key staff positions. Staff succession will continue to be a focus, with at least one additional department manager – Public Works Director Mark Crowell, joining long time City Recorder Debby Roth in retirement. We will likely shift some duties and roles both to account for the work, and also to stay within the boundaries of our revenue limits.

The other main area of focus is the thin margin within which we operate. Cost increases have outpaced revenues in recent years, and that will continue. We have sharpened our pencil, closely scrutinizing both new and status quo expenses, and we have spent significant time considering additional revenues that we might realize. Those efforts will continue going forward.

As I wrote last budget cycle, it is truly an honor to support a team of people who care so deeply about their roles and this community. Their dedication and humility are humbling, and I strive every day to emulate and support it.

FISCAL YEAR 2024-2025 HIGHLIGHTS

The FY 2024-2025 budget will continue to support core City services, address City Council priorities, support existing and new long range plans, implement needed infrastructure projects, and provide for unanticipated opportunities. We will continue to focus on public safety, road and infrastructure maintenance, parks and park amenities, and library services. Additionally, we will engage with our partners at City of Forest Grove, Forest Grove School District, and Pacific University to establish better ways to collaborate and coordinate on recreation programming. In doing so, we will also pursue outside funding, from a variety of sources, for the potential acquisition of the Cornelius Elementary gym and cafeteria building for a new community and recreation center.

The FY 2024-2025 budget contains \$38.1 million in recommended funding for core services, including \$13.1 million for the General Fund. The balance is in enterprise funds, which are restricted by utility rules, state statutes, bond covenants or constitutional limitations that require expenditure only on uses related directly to that particular source of income. The General Fund includes funding for the City Manager's Office, Police and Fire, Public Works (including Parks and Engineering), Library, Municipal Court and Community and Economic Development. The General Fund is about 34% of the total budget and funds more than 50% of City employees.

Continued substantial increases in personnel costs and materials and services (M&S) have impacted the General Fund budget. Those cost increases continue to outpace revenues, and out-year projections show continued decline in General Fund reserves. In this budget we again gauge this problem, and we continue to closely monitor expenditures while seeking new sources of revenue.

Other FY 2024-2025 highlights include:

- Strategic planning: We look forward to finalizing our first community vision plan, Cornelius 2045, this summer. Our next phase will be a complete update of our Comprehensive Plan, a Parks Master Plan, facilities master plan, and a space study of the Public Safety building to ensure that we accommodate the needs of today's Police and Fire staff, as well as tomorrow's. We have begun a study to develop tools that will help mitigate displacement and gentrification in Cornelius. As our community evolves, we too risk becoming unaffordable to those who already live here. We are committed to challenge that dynamic however we can.
- ARPA funding: These once-in-a-lifetime funds continue to provide a resource for community partners and City operations. We have supported community and shored up operational areas of need, and have further investments planned. We have made significant improvement to our Council chambers technology and public meeting capability. In the coming year will develop a comprehensive communications plan. Other investments will include the aforementioned space study and civic leadership program, emergency operations plan update, equipment and supplies to enhance our community events and engagement, additional technology for library patrons, and equipment to further develop the City Council chambers as a public conference space. ARPA funds must be fully obligated by the end of 2024, and fully expended by the end of 2026.
- Cornelius Fire Department funding: Last renewed in 2019 and set to expire in 2024, the local option fire levy replacement was approved by voters in November. It will shore up Fire Department staffing and allow us to adequately plan and save for needed infrastructure and improvements to the Public Safety Building. We also know that the cost of administering our Fire Department has increased substantially, making the levy replacement that much more critical to our ability to deliver public safety.
- Communications and Community Engagement: With our new Communications and Community Engagement Manager on board, we are making investments in our City website and monthly paper newsletter, which will be sent directly to residents and businesses rather than through the utility bill, and we will develop an electronic version of our newsletter to better inform and engage the community. A communications plan and City re-branding is also planned. We also plan to make some fundamental changes to City events, while keeping the spirit and fun in events that are so loved by our community.
- Community and Economic Development: As residential development slows and available developable land dries up, we will continue to advocate for additional land within our urban growth boundary. It's simple – more land is needed in Cornelius to balance our housing and jobs, and to provide needed revenue. Our updated Economic Opportunities Analysis supports that. We will continue to engage with key economic develop partners and neighboring jurisdictions to support existing and new business development. Our Economic Development Commission will continue to provide direction, and we see promising signs for the development of long-abandoned and underutilized infill commercial areas, including the former gas station at 10th and Baseline. We feel confident in the potential for our Urban Renewal Fund to deliver major positive impact in the next year.

The Laurel Woods residential development began construction in 2018 is set to complete in the coming year. This major imprint on Cornelius has provided a great new neighborhood in our community. Another is likely to break ground soon, with the large multi-family project around Fred Meyer. The Plaza Los Amigos property is nearly complete and taking applicants. Several significant commercial and industrial projects are moving forward as well. The new Meadowlark spec commercial building at N 4th and Holladay is nearing completion and will likely have tenants soon, and more development on the relatively little remaining industrial land is likely.

- Police: The City contracts with the Washington County Sheriff's Office for Police services. Our dedicated team of deputies handle the most difficult public safety incidents in our community, and we are grateful to them. Our innovative Chief of Police, James 'Mitch' Coley emphasizes a people-first approach to both our team and members of our community, and proactively looks for the new and better way to deliver this critical service.
- Capital Improvement Program (CIP): Our CIP is a crucial tool that allows the City to save for larger expenditures, like expensive fleet vehicles and equipment. Diligent, consistent maintenance of the CIP has allowed for programmatic purchase of important items and will continue to allow for purchase and replacement of more expensive, needed capital equipment and projects. One key project for the coming year is the replacement of roof, siding and windows, and seismic improvements to City Hall.
- Library: The Cornelius Library continues to serve the community as a key gathering space and source of access to information. The Library is open seven days a week for a total of 54 hours, near the top of all libraries in the County. Roughly 60% of Library funding is provided by the City General Fund, with the remaining 40% coming from the Washington County Cooperative Library Services (WCCLS). Funding from WCCLS is projected to be flat, and a study to assess funding, funding equity, and organizational structure across the Cooperative has begun and will continue in the new fiscal year. The results of this work will have significant impacts on our Library.
- Utility Fees: Utilities are projected to rise due to cost increases passed through from our partner agencies and general personnel and other cost increases. We continue to purchase our water wholesale from Hillsboro, which we have since 1941. Wastewater services are provided by Clean Water Services. Garbage collection is provided under contract with the City by Evergreen Disposal and Hillsboro Garbage Disposal. Electricity is provided by Portland General Electric and natural gas by Northwest Natural Gas. Rates for all utilities continue to increase, some substantially, with cumulative impacts on community members.
- Discretionary Community Contributions: The City contributes a significant amount of discretionary funding to community nonprofit and advocacy groups. These contributions are held largely flat, with some decreases or cancelations. Recipients have been advised that resources are tight and therefore the City must hold contributions steady or decrease for the foreseeable future.

SUMMARY

Formation of the City budget is very much a team effort, led by our Assistant City Manager – Business Operations Ellie Jones. My sincere thanks to Ellie, our Senior Leadership Team, and all staff who support its development. The proposed budget responds to the City's goals while accounting for available resources, today and in the future.

My sincere thanks to you Budget Committee members as well. You volunteer your time and make sacrifices to ensure that we operate our City responsibly. Perhaps more than anyone, we are in your debt. Thank you.

Closing my first full year as City Manager, I see great opportunity for Cornelius. Our challenge is to maintain what makes Cornelius special, while evolving with changes in society and our region. I am grateful to be a part of this community's journey, and welcome all who wish to reach out to the City to share your opinions and passions. Together we can ensure that we build a Cornelius where people want to live, work and play.

Peter Brandom

City Manager and Budget Officer

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

CITY OF CORNELIUS STRATEGIC PLAN 2023-2025

Cornelius Organizational Vision Statement

Cornelius is welcoming, inclusive, and collaborative; strives to build trust and community for all; and honors our past while embracing a shared future, built on equity and sustainability

VALUES

Values express how elected leadership, senior staff and employees will strive to work together to achieve the mission. They provide guideposts for the team and leadership to stay focused on the long term while delivering core City services.

Be Accountable – provide clear goals for the team and report progress regularly

Develop target timelines and milestones, and regular reporting process to ensure accountability and transparency

Connect budget decision packages to goals

Be Prepared – strive to review material in order to be as informed as possible for decision making

Council read staff updates and ask questions to seek clarity

Staff provide information to Council as early as feasible to provide for adequate review time

Foster a Team Approach – recognize and honor roles to support a high performing team

Council communication with staff should start with the City Manager

Staff will strive to be clear in requests for Council direction

Council will strive to respond to the City Manager and provide real time feedback as needed

VISION AND MISSION

Aligning With the Vision

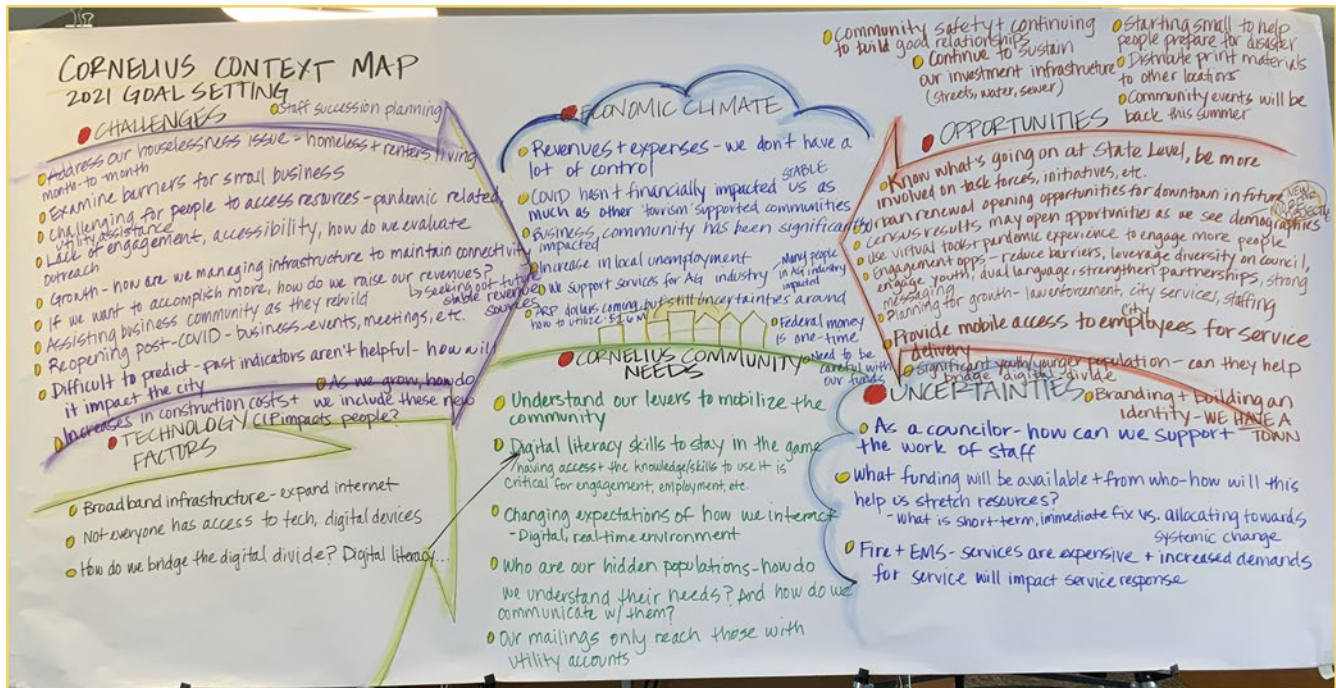
To align the group around a future state of mind, in 2021 the team imagined how they wanted Cornelius to look, feel and function five years into the future. The team discussed what a movie featuring Cornelius in five years might feature. They imagined the movie poster, what the key story lines would include, the cast and crew, and what others in the community might say about the film. This exercise produced a draft vision, which was revisited and modified by the group in 2023.

Vision

Cornelius is welcoming, inclusive, and collaborative; strives to build trust and community for all; and honors our past while embracing our future, built on equity and sustainability.

Mission

To promote community involvement in building a safe, inclusive, and sustainable community by providing equitable access to fair, efficient, and effective public services.



GOALS AND ACTIONS

Goal	Actions	Action Lead	Timeline
------	---------	-------------	----------

Communications and Community Engagement

1 – Enhance the City’s communication and engagement to be more representative and equitable	1.1 Evaluate current community events and identify opportunities to revamp and diversify events and activities	Senior Leadership Team	1-2 years
	1.2 Develop partnerships to support events and to increase engagement	Senior Leadership Team	Ongoing
	1.3 Develop a communication and engagement strategy to ensure that all residents have equal and equitable access to engagement and business with the City	Administration	1-2 years

Efficient, Engaged and Responsive Organization

2 – Increase connectivity and engagement and improve culture within the City organization	2.1 Conduct more outreach to attract staff and volunteers that reflect the diversity of the community	Administration	Ongoing
	2.2 Identify and evaluate tools and technology that support effective staff connectivity and engagement	Senior Leadership Team	1-2 years, Ongoing
	2.3 Conduct employee engagement to define customer service expectations and to develop strategies to enhance our organizational culture	Administration	1-2 years
	2.4 Develop a succession strategy for the City’s Senior Leadership Team	Administration	1-2 years

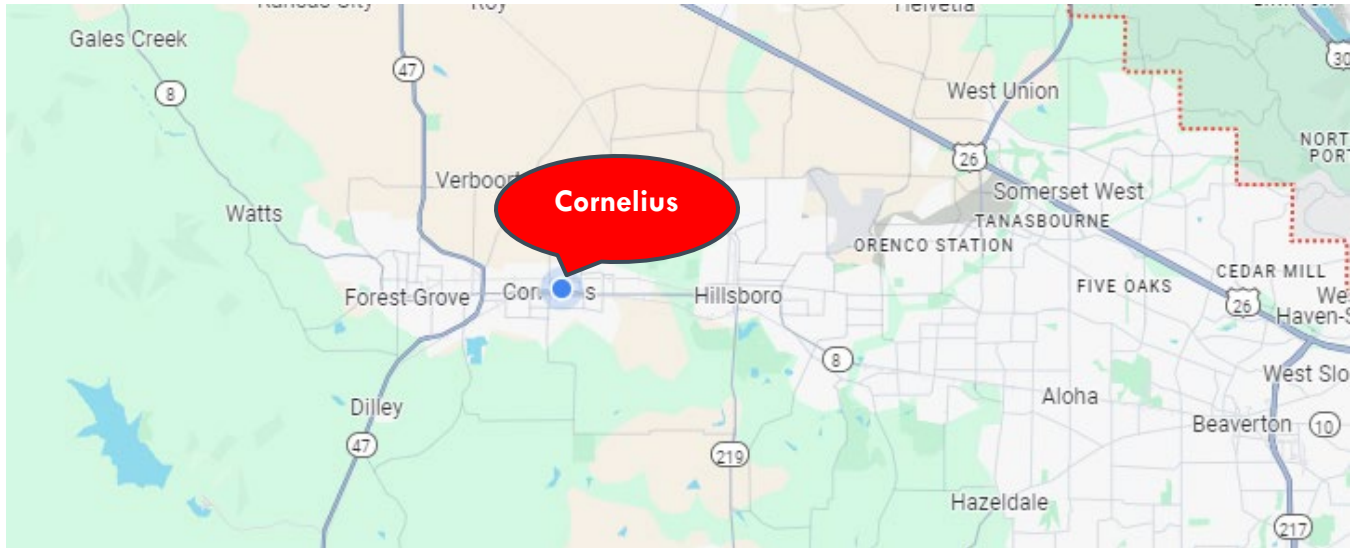
Goal	Actions	Action Lead	Timeline
	2.5 Continue governance discussion through the Fire Task Force regarding fire service changes	Fire, Administration	1-2 years
	2.6 Establish sustainable funding and organizational structure for Cornelius Fire Department	Administration, Fire	3-4 years
	2.7 Develop recreation facilities, programming, and related partnerships	Public Works	3-4 years
Community Vision			
3 – Establish a shared community vision for Cornelius	3.1 Develop a 20-year community Vision Plan	Community Development	1-2 years
Community Safety			
4 – Ensure safety for all community members	4.1 Support schools, community partners and community members to reduce crime, violence, graffiti, and other safety problems	Police	Ongoing
	4.2 Develop plans to ensure community and organizational resilience to natural and other disasters	Fire, Public Works	3-4 years
Infrastructure			
5 – Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community	5.1 Conduct financial analysis to explore options to support the community's growth demands and City revenues	Administration	1-2 years
	5.2 Work with local nonprofits to support utility assistance post-pandemic	Administration	1-2 years

Goal	Actions	Action Lead	Timeline
	5.3 Evaluate the community’s broadband infrastructure and identify needs for future improvements	Administration	Ongoing
	5.4 Develop water source and related infrastructure options	Administration, Public Works	3-4 years
	5.5 Continue to advocate for and work on safety improvement measures on TV Highway east, through and west of Cornelius	Public Works	1-2 years, Ongoing
	5.6 Support development of the Council Creek Regional Trail	Community Development	Ongoing
	5.7 Expand mobility options (transit, trails, paths)	Public Works, Community Development	3-4 years
Community and Economic Development			
6 – Identify community and economic development opportunities to support the community’s needs	6.1 Use ARPA funds to implement the Cultural District Plan	Community Development	1-2 years
	6.2 Develop an Anti-Gentrification and Anti-Displacement Plan	Community Development	1-2 years
	6.3 Advocate for addition to the City’s industrial and residential land inventory through Urban Grown Boundary (UGB) expansion	Community Development, Administration	Ongoing

Adopted May 2023

About Cornelius

The City of Cornelius, incorporated in 1893, encompasses 2.34 square miles of land located 26 miles west of Portland, Oregon and 10 miles east of the Coast Range in the fertile Tualatin River Valley. Cornelius is surrounded by high-tech industries, vineyards and farmland. Cornelius is a small but thriving city in the heart of the Silicon Forest of northwestern Oregon.



The City provides a full range of services, including police and fire protection, library, construction and maintenance of streets, parks, and utility infrastructure, recreational activities and cultural events, short and long-range planning and development review.

Certain services are provided by or in cooperation with regional organizations. The City owns portions of its water utility and purchases water from the city of Hillsboro for distribution. Cornelius owns and operates sanitary sewer and storm water collection facilities; treatment is by Clean Water Services, a regional authority. Electricity, telephone service, and trash disposal are provided by private businesses. Cornelius is part of two school districts Hillsboro School District and Forest Grove School District.

Planning for future land uses, civic services, and infrastructure improvements is ongoing. Cornelius is in the Portland and Beaverton, Oregon - Vancouver, Washington metropolitan area. The economy of the metro area is broad and well diversified.

According to Oregon Employment Department data, Cornelius' top four industries by the number of employees are food and drink services, manufacturing, specialty trade contractors, and educational services.

WORKFORCE BY INDUSTRY

Manufacturing.....	22.9%
Trade (retail/wholesale).....	13.9%
Agriculture.....	4.1%
Educational/Healthcare Services....	14.9%
Services (including educational).....	44.2%

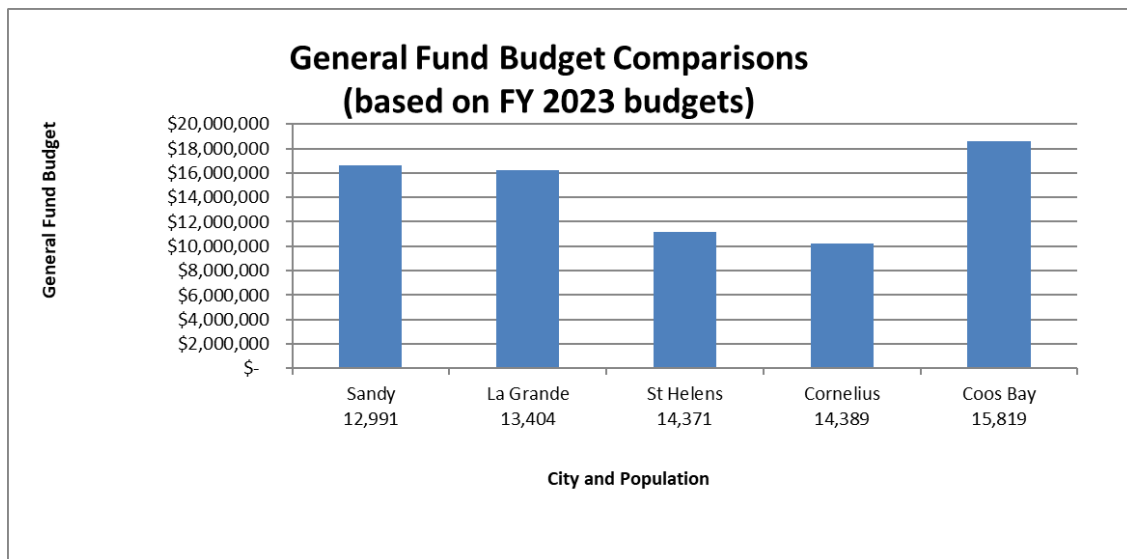
Government

The City of Cornelius operates under a home rule charter and has the same powers granted to municipal corporations by State statutes, including the power to issue debt, levy taxes on real property within its boundaries, and extend its corporate limits by annexation.

Cornelius is governed by a City Council comprised of an elected Mayor and four Councilors. The City Council exercises policy-making and legislative authority and is responsible for City legislation, adopting the budget, appointing committees, and hiring the City Manager. The Mayor serves a two year term. Councilors serve for four years, with two of the four Councilor's terms expiring in each biennial election. The City Manager is responsible for carrying out the day-to-day operations of the City.

The City's fiscal year begins July 1 and ends June 30. Current information about City services and projects can be found at the website www.corneliusor.gov

Many of the City's general services such as Police, Fire, Library, Parks, Planning, Community Development and Court services are budgeted in the General Fund. The graph below illustrates how Cornelius' General Fund differs from other communities of similar population. This also illustrates why Cornelius struggles to offer basic services offered in other Cities.



Cornelius Quick Facts

The People and Families of Cornelius: According to Portland State University's Population Research Center the City's population on July 1, 2022 was 14,389. The median age in Cornelius is 37.4, with more than 28% of the population under the age of 18. (Source: United States Census Bureau).

POPULATION

2023.....	14,389
2021.....	13,498
2010.....	11,020
2000.....	9,652
1990.....	6,148
1980.....	4,462
1970.....	2,106
1960.....	1,146

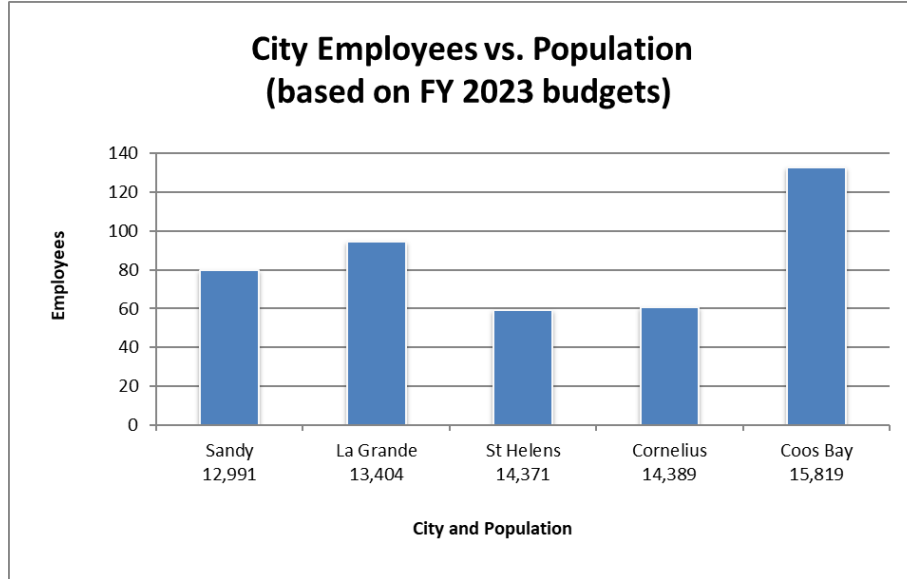
According to the 2020 Census there are 3.04 persons per household and the median family income in Cornelius in 2020 was \$72,788.

TOP 10 EMPLOYERS 2023

Employer	Employees
Wal-Mart Supercenter #4221	321
Fred Meyer #60	269
Sheldon Manufacturing, Inc.	111
Forest Grove School District	94
Pavement Maintenance Inc.	80
Virginia Garcia	79
Zavala Crop	50
Coastal Farm & Ranch	46
City of Cornelius	46
Truss Components	41

Note-Information obtained from City Business License Directory and does not include non-profit data

In the upcoming FY2024-2025 fiscal year the City has budgeted 50.60 full time equivalent positions, plus an additional 13.75 FTE that are contracted with other agencies. When comparing Cornelius to other cities of similar populations you can see Cornelius has far fewer staff per capita. Some of these cities may have their own water and sewerage treatment plants which would increase the number of employees. Cornelius buys those services from Hillsboro and Clean Water Services respectively.



Cornelius Housing: Much of the housing in Cornelius has been designed with family life in mind. Approximately 75.8% of housing is owner occupied. The City contains many houses that have been built in recent years, but there are also older homes that lend some neighborhoods their charm. The assessed value of real property was \$1,003,693,950 in FY2024.

CITY TAX RATE

\$3.9836 per \$1,000 assessed valuation (Permanent Rate)

\$1.4610 per \$1,000 assessed valuation (Local Option Levy-Fire) (FY2025)
(\$0.4870 per \$1,000 prior fiscal year)

LAND AREA & ZONING

Total Area..... 2.34 square miles

Vacant Industrial.....89 acres

Developed industrial.....103 acres

Vacant Commercial.....51 acres

Developed Commercial181 acres

Transportation: Cornelius has several forms of transportation in the city or within close proximity. However, most residents drive to work.

TRANSPORTATION SOURCES

Air: Hillsboro Airport, Portland Airport (PDX)

Bus: Tri-Met Bus Line #57, GroveLink (Cornelius/Forest Grove)

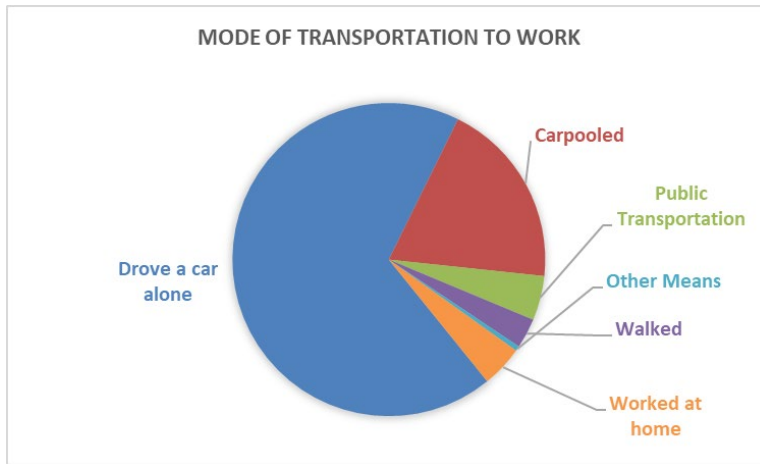
Light Rail: Tri-Met Westside Max (Hillsboro)

Nearby Highways: TV Highway (Hwy 8)

Sunset Highway (Hwy 26)

Highway 47

MODE OF TRANSPORTATION TO WORK (Source: United States Census)



- Drove a car alone: (68.8%)
- Carpooled: (15.1%)
- Public Transportation: (5.1%)
- Walked: (3.1%)
- Other means: (1.6%)
- Worked at home: (6.3%)

Cornelius Education: Fewer than 20% of Cornelius residents had a Bachelor’s degree in 2020, compared to almost 34% of residents within the State of Oregon. Cornelius’ residents under age 18 are served by two school districts. Approximately one-third of students are within the Hillsboro School District and two-thirds are within Forest Grove School District. Cornelius Elementary School was recognized as a Federal Model Title I School. All three elementary schools have dual language immersion programs.

SCHOOLS*

Elementary Schools – Forest Grove.....	2
Elementary Schools – Hillsboro.....	1
Middle Schools –Forest Grove.....	2
Middle Schools – Hillsboro.....	1
High Schools – Forest Grove.....	1
High Schools – Hillsboro.....	1

*Schools listed do not include private schools.

PRINCIPAL TAX PAYERS2023-2024

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
WAL-MART STORES INC	22,166,059	1	2.14%
TOM MOYER THEATERS	17,817,370	2	1.72%
LAURELWOOD DEVELOPMENT LLC	11,957,890	3	1.15%
PORTLAND GENERAL ELECTRIC	10,207,000	4	0.98%
NORTHWEST NATURAL GAS CO	8,439,000	5	0.81%
495 LLC	7,780,100	6	0.75%
SHELDON MANUFACTURING INC	6,945,380	7	0.67%
CPI FOREST HILLS OWNER LLC	5,562,870	8	0.54%
CORNELIUS SELF STORAGE LLC	5,721,410	9	0.55%
CRP/ALTABIRD MEADOWLARK OWNER LLC	1,077,090	10	0.10%
CORNELIUS CINEMAS 2 LLC	4,969,410	11	0.48%
ALL CROP INC	4,394,200	12	0.42%
COASTAL FARM REAL ESTATE INC	4,129,970	13	0.40%
COMCAST CORPORATION	3,746,370	14	0.36%
CORNELIUS GATEWAY LLC	3,500,850	15	0.34%
SMOKETREE MHC LLC	3,488,020	16	0.34%
FRED MEYER STORES INC	3,386,395	17	0.33%
COUNTRY MEADOW ESTATES APARTMENTS LLC	3,165,860	18	0.31%
HANK'S PROPERTIES LLC	3,120,700	19	0.30%
JBK PROPERTIES MGMT	3,094,600	20	0.30%

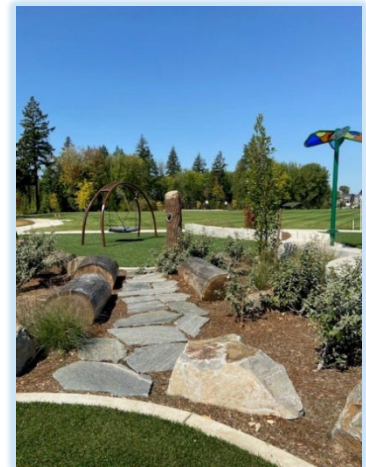
Source: Washington County Assessment and Taxation

*Property was previously in farm deferral. A change in land use caused an adjustment to prior year taxes.

Cornelius' quality of life... what you are looking for!

You would have to look a long time before you found a region with more to offer recreationally. Close at hand, there are 23 city parks and 11 open spaces.

There is also great fishing, sailing, swimming, bicycling, hiking and picnicking at nearby Henry Hagg Lake. Moreover, Washington County hosts one of America's premier wine regions with world class vineyards and tasting rooms within minutes of the town center. Nine beautiful golf courses abound providing a selection to satisfy anyone's taste, novice to pro, and with our temperate climate the golf courses are open year round.



Mariposa Park



Less than an hour's drive west is the Oregon Coast, with its green headlands, crashing surf and miles of beautiful sandy beach.

On your way to the beach you will travel through the northern Oregon coast range where you can enjoy the forests. These forests are a natural habitat for native fish and wildlife species, recreational opportunities, including camping, hiking, picnicking, off-highway vehicle riding, horseback riding, fishing, hunting, swimming, bird watching, and berry picking. The Tillamook Forest Center a must-see attraction and is a gateway to forest exploration and discovery.



Ninety minutes east, the mystic Columbia River Gorge National Scenic Area beckons with towering waterfalls and miles of hiking trails through fern lined grottoes. The gorge is also home to some of the world's best windsurfing.



Towering over all, 11,250 foot Mt. Hood dominates the skyline with historic Timberline Lodge, breathtaking year-round skiing and forested wilderness areas.

You will even have the weather to enjoy it all. The Cornelius area averages just 39 inches of precipitation a year. That is enough to keep things fresh and very green; but is actually less than the average rainfalls in places like



Atlanta, Houston and Miami. In fact, the moderate climate makes it one of the best nursery growing areas in the United States. Our long, warm summers give way to crisp, sunny autumn afternoons. In winter, we rarely get more than a dusting of snow. In spring, the surrounding farmlands come to life again and the cycle begins anew.

A special thank you goes to Gary Halvorson, Oregon State Archives and Chris Friend, Tillamook Forest Center for the use of their photos.



Colonel T. R. Cornelius

A little Cornelius history...

Cornelius sits on land that was historically occupied by the Tualatin Kalapuya, or Atfalati (*ah-TFAL-uh-tee*) people. The Atfalati lived throughout the Tualatin River watershed and their territory included the modern towns of Cornelius, Forest Grove, Gaston, Hillsboro, North Plains, Beaverton, Tigard, Tualatin, and Sherwood, and current unincorporated areas of Washington and Yamhill counties. The Atfalati were one branch of the Kalapuya tribes and spoke the northernmost dialect of the Kalapuyan languages. Starting in about the 1850's, diseases introduced by newcomers to the territory devastated the Atfalati, and roughly 65 survived as of 1855. In 1856 a treaty required that the Atfalati be removed to a reservation established at Grand Ronde.

In the mid-1800's, as European newcomers to the Tualatin Valley continued to arrive in greater numbers due to the new railroad, T.R. Cornelius settled in the Valley. He enlisted with the Washington County Volunteer army, and after leaving for California and the gold rush Cornelius returned to his 1,300-acre farm in present-day Cornelius in 1871. Over time he built many structures and businesses, including a warehouse that became a boon to the farmers in the area. Later through common consent of the townsfolk the city was named after T.R. Cornelius in honor of his many contributions to the development of the community.

Cornelius was incorporated in the Spring of 1893, with the first Council meeting held on May 5 of that year. The officers of the Council included the Mayor, four Councilmen, Treasurer, Recorder and Marshall. All original members initially served without pay until the first paid staff position was established in the same year with a \$2.50 per month salary for the Marshall, who patrolled until 9:00pm and looked after two jail cells and their prisoners. The town's population was 400 in 1898, and it is now 14,389 as of July 2022.



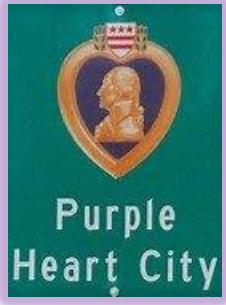
Downtown Cornelius Circa 1908



Downtown Cornelius 2010

Due in large part to the Federal Braceros program during World War II, which conscripted agricultural labor during the war effort, over 15,000 laborers from Mexico came to Oregon between 1942 and 1947. Though not the first Latinos in Oregon, they represented a foundation of Latino families in Oregon and in Cornelius. Today, more than 50% of Cornelius community members identify as Latino.

Cornelius, Oregon - Purple Heart City...



Cornelius was designated a “Purple Heart City” in 2017, meaning that it is a City that welcomes veterans.

Spencer Jones, Commander of the Military Order of Purple Heart, Chapter 72, a veteran and Purple Heart recipient, attended the March 6, 2017, City Council meeting, explaining that the Purple Heart award means something different to each veteran and he was enthusiastic about the City’s designation.

The Purple Heart is the oldest U.S. military award in use. It was established by Gen. George Washington in 1782 as the Badge of Military Merit — the first award available to the common Soldier. The award was renamed the Purple Heart Medal in 1932 by Gen. Douglas MacArthur.

A movement to get cities and counties to get the Purple Heart designation took off in late 2011. There are hundreds of them all around the country.

The Purple Heart designation is not related to the number of Purple Heart recipients in a particular city. It signals to all entering the city that Cornelius honors its veterans and supports veterans looking for employment or who live in or retire to Cornelius.

Cornelius, Oregon – Blue Star Memorial...

Blue Star Memorial Highways are highways in the United States that are marked to pay tribute to the U.S. armed forces. The National Council of State Garden Clubs, now known as National Garden Clubs, Inc., started the program in 1945 after World War II. The blue star was used on service flags to denote a service member fighting in the war. The program has since been expanded to include Memorial Markers and Memorial By-ways since 1994. These markers are used in National Cemeteries, parks, veterans facilities, and gardens.

The City of Cornelius is honored to sponsor the Blue Star Memorial in cooperation with Pioneer District Garden Clubs, Inc. A formal program was held in Veterans Memorial Park on Memorial Day, 2017.



Cornelius, Oregon – 2019 All-American City Winner...



Cornelius was named as a winner of the All-America City Award in June 2019. This award is only given to 10 cities each year. The 2019 All-America City theme is “Creating Healthy Communities Through Inclusive City Engagement”. Cornelius was praised especially for responding to its changing demographics by bringing residents together.

Since 1949, the National Civic League has recognized and celebrated the best in American civic innovation with the prestigious All-America City Award. The Award, bestowed yearly on 10 communities (more than 500 in all) recognizes the work of communities in using inclusive civic engagement to address critical issues and create stronger connections among residents, businesses and nonprofit and government leaders.

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

THE BUDGET PROCESS

A budget as defined by Oregon State Law (Oregon Revised Statutes (ORS), Chapter 294), is a financial plan containing estimates of revenues and expenditures for a given period or purpose, such as the fiscal year. The City is required to budget all funds and for each fund to have a balanced budget. The state of Oregon defines balanced budgets as one in which total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service and any other requirements such as debt service reserves.

As a rule, local governments in Oregon operate on a fiscal year that begins on July 1 and ends the following June 30. Cornelius' budget operates on this schedule. Budgeting is critical to cities because it requires local governments to evaluate plans and establish priorities in relation to available financial resources. Also under ORS, a legally adopted budget is necessary to establish and justify a given rate and or amount of property taxes to be levied on the property within the city.

The City of Cornelius' budget will accomplish each of the four major purposes of Oregon Local Budget Law (ORS 294.305 – 294.555 and 294.565) including:

- Establish standard financial procedures
- Outline programs and services in conjunction with the fiscal policy and implement those policies
- Provide methods of estimating revenue, expenditures, and proposed tax levies
- Encourage public involvement in the budgeting process before budget adoption

Cornelius prepares and adopts its annual budget in accordance with the City Charter, Oregon Law and the Government Finance Officers Association budget guidelines.

Before the budget can accomplish these goals a schedule for preparation is developed. This schedule is called the budget calendar.

2024-2025 BUDGET CALENDAR

December 4	City Council approves budget calendar and appoints a Budget Officer
Feb 1-Feb 29	Finance Department reviews budget and meets with department managers
Mar 1-Mar 31	Finance Department prepares proposed City of Cornelius budget
April 4	Publish 1 st notice of Budget Committee Meeting
April 11	Publish 2 nd notice of Budget Committee Meeting
April 24	City Manager releases Proposed budget
April 24 & May 1	Budget Committee meetings, Budget Hearing and Budget Committee approval
May 2-31	Publish notice of Public Hearing
No later than June 30	City Council adopts FY 2024-2025 Budget
No later than July 15	Submit Notice of Levy and Adopted Resolutions to County Assessor Submit Complete Budget document to County Clerk Submit final Financial Summaries to Washington County

From December to March, meetings are held with department heads, the Mayor, and City Council to set goals and priorities for the upcoming year. By mid-April, a preliminary budget is prepared and presented to the Budget Committee, which, by law, comprises of the Mayor, City Councilors, and five citizen members. A summary of the recommended budget is published in the local newspaper and posted on the City website. The City Council holds a public hearing prior to July 1, which may result in further changes. If a change will increase property taxes or increase expenditures within a fund by more than ten percent or \$5,000, whichever is greater, the budget must be referred back to the Budget Committee. The City Council adopts the budget and levies taxes prior to June 30 each year. The adopted budget is filed with the county clerk and State of Oregon, and the Property Tax Levy is certified to the County Assessor by July 15 each year.

The Budget Amendment Process

Oregon Budget Law allows for amendments to the City budget for reasons unforeseen at the time of adoption. The City Council may adopt resolution changes that decrease one existing appropriation and increase another. Certain changes of ten percent or more to any fund require a supplemental budget. All changes over ten percent to any fund require a supplemental budget process similar to the annual budget requiring a public hearing. Further detail may be found in ORS Chapter 294.

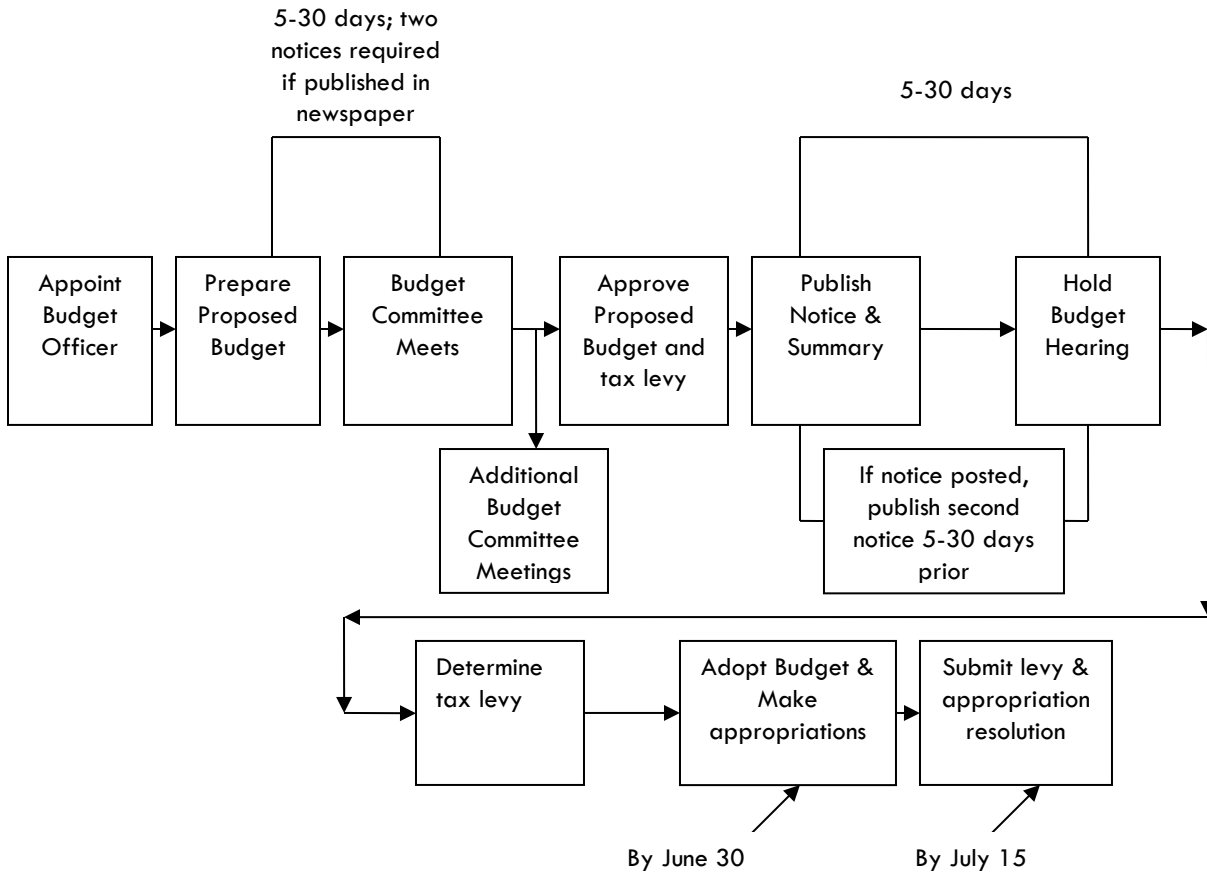
The Budget Committee

The Budget Committee is composed of the Mayor, City Councilors, and five citizen members appointed by the governing board.

The appointed members:

- Must live in the City of Cornelius,
- Must be a registered voter,
- Cannot be officers, agents, or employees of the local government,
- Serve three-year terms that are staggered so that approximately one-third of the terms end each year, and
- Can be spouses of officers, agents, or employees of the Municipality.

THE BUDGET PROCESS SCHEMATIC



Oregon's Local Budget Law is governed by Chapter 294 of the Oregon Revised Statutes (ORS 294). This law does two important things: (1) establishes the standard procedures for preparing, presenting and administering the budget, and (2) requires citizen involvement in the same. The above flowchart depicts this process.

THE BUDGET BASIS

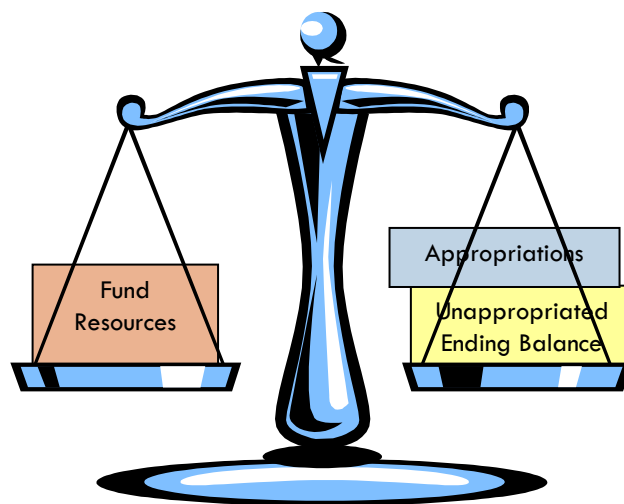
The budget is prepared using the modified accrual method of accounting. This means that obligations of the City are budgeted as expenses when the related goods or services are available for use rather than when invoices are paid. The City of Cornelius manages its finances according to generally accepted accounting principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management. Quarterly financial reports, prepared on the budgetary basis of accounting, are distributed to the City Council, and the general public.

Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. The City of Cornelius publishes an annual financial report that documents the City's budgetary performance and the financial health of the City. This report compares budgeted to actual revenues and expenditures, thus documenting the City's budgetary compliance.

The government-wide financial statements and the proprietary funds financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related to cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon 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 are generally recorded when a liability is incurred, under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Principal and interest on long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.



The Budget Document

A budget as defined by Oregon State law is a “financial plan containing estimates of revenues and expenditures for a single fiscal year.” Local governments have the option of budgeting on a 24-month biennial budget period, or by fiscal year.

The City of Cornelius operates on a fiscal year beginning on July 1 and ending the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the fiscal resources available to meet those needs.

The budget document describes how the City of Cornelius’ government plans to meet the needs of the community and is a resource for citizens interested in learning more about the operations of their city government.

Fund Accounting

For accounting purposes, a local government is not treated as a single, integral entity. Rather, a local government is viewed instead as a collection of smaller, separate entities known as “funds”. Fund accounting is different from multi-company commercial accounting. Fund accounting encompasses most aspects of commercial accounting. However, it goes beyond the requirements of a commercial system both in form and function.

A fund is a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific activities and objectives.

Major Funds represent the significant activities of the City of Cornelius and basically include any fund whose assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category or type (that is, total governmental or total enterprise funds), and total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined. All other funds are non-major funds.

Governmental Funds are supported by tax revenues, user fees, franchise fees, intergovernmental payments and other revenues. The accounting for a governmental-type activity focuses on available resources and the near-term demands upon them.

General Fund #1 (Major Fund): This fund accounts for the general services provided by the City and Council. Revenue is primarily generated through property taxes, state shared revenues, franchise fees, fines, fees and permits and grants.

The General Fund includes the following departments:

Fire	Community Development
Police/Municipal Court	City Council
Engineering	Other/Non-departmental/ Debt
Parks	Library

The City has one additional fund considered to be general in nature. These funds are supported by transfers from other City funds and external donations and include the following:

Internal Service Fund #2 (Non-Major Fund): Internal Service Fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, on a cost-reimbursement basis.

Administrative and occupancy costs for city hall and other facilities are paid through charges allocated to the Internal Services Fund for the following services based upon the cost to the department for using these services; administrative and financial services, risk management, utilities, computer and phone services, and building usage. The costs of these services are at full cost, including replacement cost of equipment, thereby providing more accurate costs of providing services. These appear as “allocated” costs in the respective funds. The basis for allocation is determined on a number of factors depending upon the individual charge to be allocated. Some of the factors used are amount of department budget, number of staff, and time spent.

Activity for the administration, human resources, financial services and information technology are accounted for in this fund. Revenues are generated through user charges for the cost of providing the services. Expenditures are for personnel services, material and services, and transfers.

The Internal Service Fund includes the following departments:

Administration

Support Services-Public Works

Information Technology

Facilities

Bancroft Fund #10 (Non-Major Fund): This fund accounted for the debt service associated with special assessment debt with governmental commitment incurred to fund local improvement district projects. The principal source of revenue was payments from the property owners on bonded and any un-bonded assessments. Expenditures were for debt service requirements.

Transportation Funds are supported by state, county and local gas tax revenues, traffic impact fees, contract payments, miscellaneous other revenues and include the following:

Street and Pathways Fund #7(Major Fund): The Street and Pathways Fund provide the accounting for Streets and Pathways programs. The Streets and Pathways program includes repair, construction and maintenance of streets and pathways. A number of public works staff are funded in the Streets and Pathways Fund but some of their services are used for and paid by the general fund and the various enterprise funds. Funding sources include state highway gas tax, county gas tax, city gas tax, contributions and sharing. Heavy equipment, vehicles and maintenance, project oversight and administration and support services costs, are accounted for through allocated charges to the Internal Service Fund and/or the General Funds for the estimated costs of the provision of these services.

Traffic Development Fund #17 (Non-Major Fund): Revenue is generated through the Transportation Development Tax (TDT) and grants. Funds for capital equipment and projects are transferred to the Street fund.

Enterprise Funds are supported by revenues from user charges and include the following:

Surface Water Management Fund #4 (Major Fund): This fund accounts for the operation of the City's stormwater utility. The principal sources of revenue are user fees and system development charges. Expenditures are for operation, administration, maintenance, system betterments and expansion of the system.

Water Fund #5 (Major Fund): This fund accounts for the operation of the City's water utility. The principal sources of revenue are user fees and system development charges. Expenditures are for the operation, administration, maintenance, system betterments and expansion of the system.

Sanitary Sewer Fund #6 (Major Fund): This fund accounts for the operation of the City's sewage utility. The principal sources of revenue are user fees and system development charges. Expenditures are for operation, administration, maintenance, system betterments and expansion of the system.

Fixed Asset Water Fund #13 (Non-Major Fund): This fund accounts for the receipt and expenditures of water System Development Charges (SDC's) improvement fees. SDC's are charged to builders to provide a source of income to pay for the expansion of the City's water system.

Fixed Asset Sanitary Sewer Fund #14 (Non-Major Fund): This fund accounts for the receipt and expenditures of wastewater System Development Charges (SDC's) improvement fees. SDC's are charged to builders to provide a source of income to pay for the expansion of the City's wastewater system.

Fixed Asset Surface Water Management Fund #15 (Non-Major Fund): This fund accounts for the receipt and expenditures of surface water System Development Charges (SDC's) improvement fees. SDC's are charged to builders to provide a source of income to pay for the expansion of the City's surface water system.

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

Parks SDC Fund #16 (Non-Major Fund): This fund accounts for the receipt and expenditures of Parks System Development Charges (SDC's) improvement fees. SDC's are charged to builders to provide a source of income to pay for the expansion of the City's parks system.

Debt Service Funds are used to account for accumulation of resources and payment of principal and interest on long term debt of governmental funds.

Bonded Debt Fund # 9 (Non-Major Fund): This fund is currently inactive. It accounts for the accumulation of resources for the payment of General Obligation debt (principal and interest) for the City of Cornelius.

CITY OF CORNELIUS FUND GUIDE

General Fund (Major Fund)

- City Council
- Community Development
- Engineering
- Police
- Court
- Fire
- Library
- Parks
- Non Departmental

Internal Services Fund (Non-Major Fund)

- Administration
- Support Services-Public Works
- Information Technology
- Facilities
- Non Departmental

Surface Water Management (Major Fund)

Water (Major Fund)

Sanitary Sewer (Major Fund)

Street and Pathways (Major Fund)

Bonded Debt (Non-Major Fund)

Bancroft (Non-Major Fund)

Fixed Asset Water (Non-Major Fund)

Fixed Asset Sanitary Sewer (Non-Major Fund)

Fixed Asset Surface Water Management (Non-Major Fund)

Parks SDC (Non-Major Fund)

Traffic Development (Non-Major Fund)

Use of Funds by Department													
Department or Division	Fund												
	General	Internal Service	Surface Water	Water	Sewer	Street and Pathways	Bonded Debt	Bancroft	FA Water	FA Sewer	FA Storm	Parks System Development Charges	Transportation Development Tax
City Council	X	X											
Community Development	X	X											
Engineering	X	X	X	X	X	X							X
Police	X	X											
Municipal Court	X	X											
Fire	X	X											
Library	X	X											
Parks	X	X										X	
Administration	X	X				X	X						
Support Services-PW	X	X	X	X	X	X							
Information Technology		X											
Facilities	X	X											
Surfacewater		X	X							X			
Water		X	X					X					
Sanitary Sewer		X			X				X				
Street		X				X							X

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

COMPREHENSIVE FINANCIAL POLICIES

The City of Cornelius Comprehensive Financial Policies provide a basic framework for the overall financial management of the city. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision-making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs.

The fiscal policies reflect long-standing principles and practices, which have enabled the city to maintain financial stability. It is intended the policies be reviewed periodically so the guidelines represent a realistic, current framework for public policy decisions. The mayor and city council formally adopted a comprehensive list of financial policies in 2007. These policies are currently being reviewed and updated.

The policies in their entirety can be found in the Appendix. The following information provides a summary list of the current fiscal policies:

Accounting Policies: These policies guide the maintenance of accounting records; require the performance of the annual external, independent audit and guide financial reporting requirements.

Asset Management: These policies set the responsibility for control of assets, eligible investments and the objectives of asset management.

Budget Policies: The budget policies state the City's budgeting philosophy, sets the requirements for compliance with local budget law, and discusses the elements of the city budget.

Capital Assets and Land Acquisition Policies: This set of policies defines the Capital Improvement Program and discusses preparation and financing as well as monitoring of the capital budget. These policies also set the scope of the approval process for land acquisitions.

Debt Management Policies: The debt management policies outline the city's uses for debt, financing alternatives, credit ratings and allowable debt limits.

Revenue Management Policies: These policies set the general guidelines for revenue management including diversification of revenue sources, implementation of System Development Charges, User Fees, Utility Rates and other charges.

SUMMARY OF FINANCIAL GOALS

The city has developed a series of financial goals to support the financial planning process and to address the long term financial impacts of the current and proposed operating budgets, the capital budget, the investment policies and cash management policies, programs and assumptions. The goals are to also provide ongoing financial stability of the city and to maximize the benefit to the public.

The financial goals of the City include but are not limited to:

1. Achieve a more stable financial basis. The overall strategy is to achieve a diversified base of revenue sources, equitably administered for the long-term stability of the City. Among the objectives is to seek voter approval of additional property tax levies for support of police, fire and other general services of the City. The utility rate and system development charge study sets the City's utilities on a more firm financial basis.
2. Increase the ratio of commercial/industrial assessed valuation relative to residential valuation. Currently residential taxpayers bear a disproportionate burden (74%) of the tax liability. The average assessed valuation per capita is the lowest in the Portland metropolitan area.

3. To generate safety of investments. Each investment transaction will be undertaken in a manner that seeks to ensure the preservation of capital and avoidance of losses through securities defaults, erosion of market value, or other risks.
4. Maintain liquidity. The City's Finance Department matches the City's investment portfolio with its cash flow requirements. Due to the changing requirements of cash flow caused by factors not totally within the control of the City's Investment Officer (Treasurer), the ability to convert security into cash must be considered.
5. Attain maximum yield. Investments of the city are acquired in a manner designed to attain the maximum rate of return through all budget and economic cycles, taking into account constraints on investment instruments, cash flow characteristics of transactions, and safety of principal.
6. Report regularly. On a monthly basis the Finance Department prepares a report for the City Manager listing the city's investments as well as the performance of those investments (yields, gains, losses, etc.) On a quarterly basis the city's investment performance is presented to the City Council by the Treasurer.
7. Establish equitable rates and charges for service. Utility rates and charges for service must be set as low as possible, yet sufficient to provide for the long term sustainability of the utility systems and city services.
8. Maintain reserve levels. Cash reserves are a necessary and appropriate part of prudent utility management practices. The following are reserve level goals for the utility enterprise funds.
 - a. Operating Reserve: Operating reserves are designed to provide a liquidity cushion to ensure that adequate cash working capital will be maintained to deal with significant cash balance fluctuations, such as seasonal billings and receipts, unanticipated cash operating expenses or lower than expected revenue collections. Target reserves are 60 days of operating expenses (16%) for the Water utility and 30 (8%) days of operating expenses for the wastewater and stormwater utilities.
 - b. Capital Contingency Reserve: Operating funds hold debt proceeds, revenue from rates, and any transfers from the SDC funds for projects. SDC funds hold System Development Charge Revenue. A capital contingency reserve is intended to provide a cushion against unanticipated capital projects and/or capital cost overruns. The goal is to maintain 1% to 2% of system fixed assets.
 - c. Restricted Bond Reserve: When revenue bonds are issued bond writers require a utility establish as restricted cash reserve typically equal to one year's debt service payment (principal and interest) for each bond issue. The goal is to meet this requirement. Designation or improvement of a community's bond rating reflects the overall health of the organization.
9. Achieve A3 Bond Rating. The bond rating performs the isolated function of credit risk evaluation. The bond rating is often the single most important factor affecting the interest cost on bonds. The factors considered when a bond rating is assigned are economy, debt structure, financial condition, demographic factors, and the management practices of the governing body and administration. The more credit worthy a city is, the lower the interest rate, and the greater the savings to the city. The City does not have a current bond rating. Designation of a community's bond rating reflects the overall financial health of the organization. The City intends to seek a bond rating when the next general obligation bond is issued, following voter approval.

LONG TERM FINANCIAL PLAN

The City of Cornelius has a Comprehensive Financial Plan that is in the process of being updated. While the overall framework and foundation is still relevant we plan to expand upon the budgeting policies to ensure that we are forecasting reasonably for the present and future budget years. We plan to closely review the inflation guidelines, effect of capital investments on operating budgets, fund balance and reserve policies, current and future debt obligations, and use of contingency.

A 20-year Capital Improvement Program(CIP) is updated annually and serves as a financial planning tool during the budget process. It identifies capital needs and provides a method for long-range planning considerations.

To assess our long-term financial future the City of Cornelius plans to create 5-year revenue and expenditure projections for major funds. These funds will include the General Fund, Stormwater Fund, Water Fund, Sanitary Sewer Fund, and Street Fund.

Revenues

General Fund revenue consists mainly of property taxes, franchise fees, and other city fees. Some of these fees are set by law, or contract, and cannot be increased by the City. A General Services Fee was established years ago to help pay for city services. This fee is added to the monthly utility bills.

The Stormwater, Water, and Sanitary Sewer Funds are primarily funded by utility rates and fees. A utility rate study is completed by an outside agency approximately every five years. Each utility also has a separate master plan. The rate study, master plans, and CIP are all helpful in projecting the need for increased fees to ensure current and future expenditures can be met.

The primary revenue for the Street Fund is State, County, and City Fuel taxes. There was also an additional County vehicle registration tax that was implemented in FY2019.

Expenditures

Currently the City operates on a status quo budget from year to year. Staff must submit decision packages for any request to modify their budget for the following year, with the exception of items currently under contract, required by law or statute, or beyond our control (utility bills, etc.). The decision package request must state if the expense is one time, or ongoing, and must also include a recommended funding source.

As we continue to see costs rise in Personnel, Materials & Services, and Capital Outlay we are closely reviewing all of our expenditures to see where we might be able to cut costs, or be more efficient, while still providing the level of service needed for our citizens.

GENERAL FUND RESERVE POLICY

The City of Cornelius will establish adequate reserves to provide a cushion against unforeseen events and economic downturns. Adequate reserves provide for stability in planning and service delivery and assist the City in maintaining a favorable bond rating.

The Fund Balance goal for the General Fund is 15% of current budgeted operating revenues. For purposes of preparing the budget, the Fund Balance shall consist of the total of the Contingency account and Unappropriated Ending Fund Balance account.

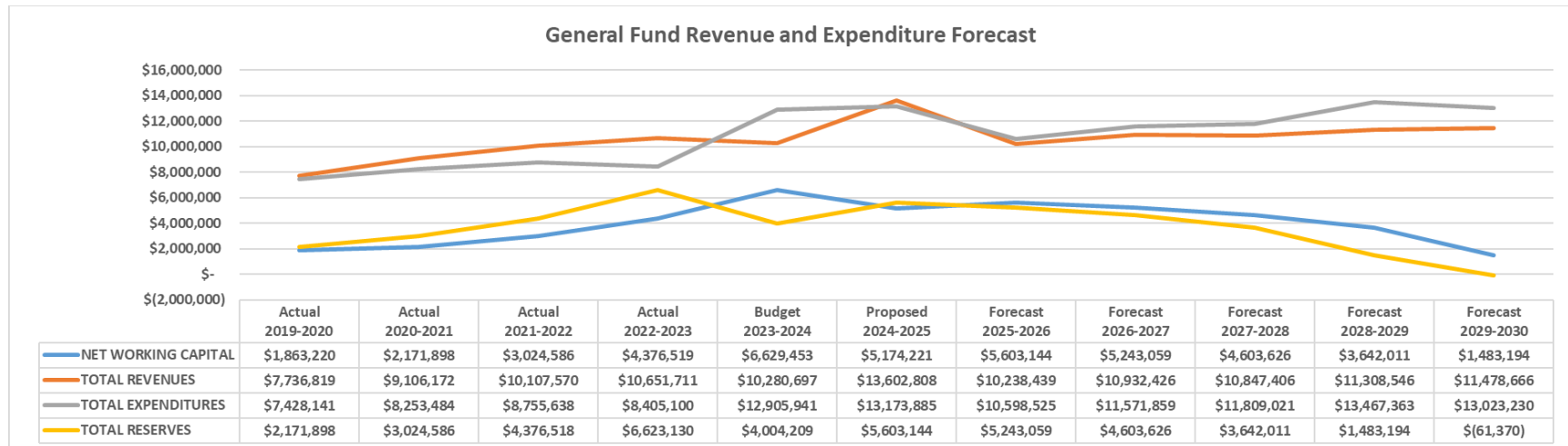
Contingency can be used with the City Council adoption of a transfer resolution to meet expenditure requirements resulting from events or service needs not anticipated during budget development.

Unappropriated Ending Fund Balance can be accessed only as allowed by state law.

If Fund Balance is utilized to balance a budget proposal, City Staff shall develop a plan to restore the Fund Balance back to the goal percentage of 15% within two fiscal years. The restoration plan will be part of the annual budget presentation and document until such time the goal percentage is restored.

The restoration plan should give consideration to measures such as:

- Reducing appropriated expenditures when feasible, while still maintaining City services.
- Appropriating a minimum of 1% of operating revenues annually to the reserve.
- Temporary reduction in assessments to other funds, to be redirected to rebuilding the reserves.

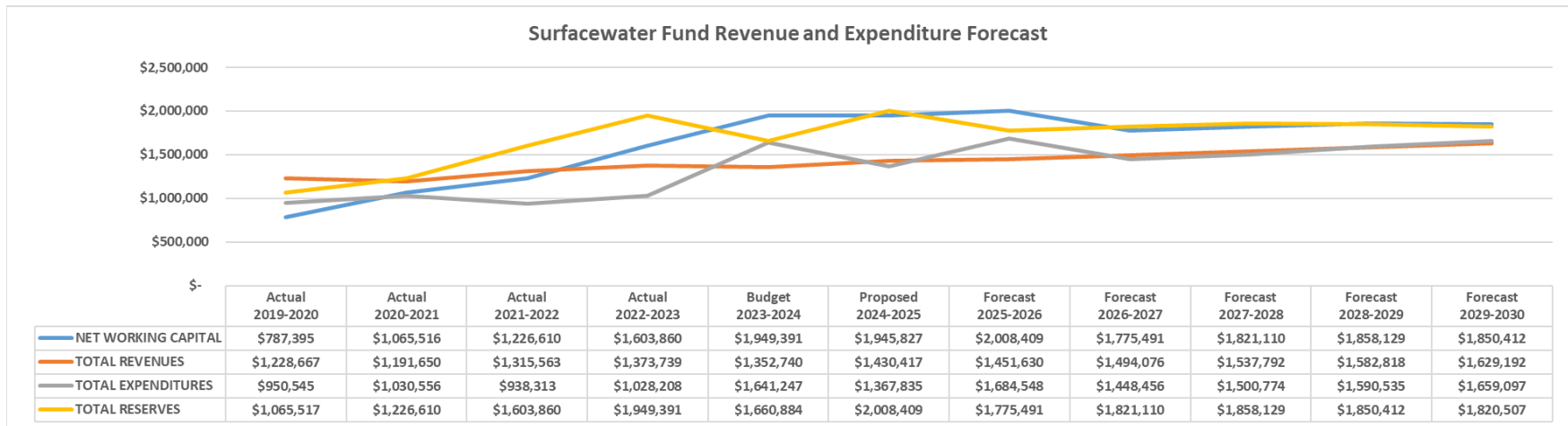


Assumptions:

- 4% employee cost increase.
- Moderate Growth in tax revenue and fees due to the ongoing construction.
- Moderate increase in Materials & Services Expenses.

Notes:

- Staff will be reviewing the General Fund closely to see where expenses can be cut and revenues can be increased so that we can continue to maintain a higher level of Reserves.

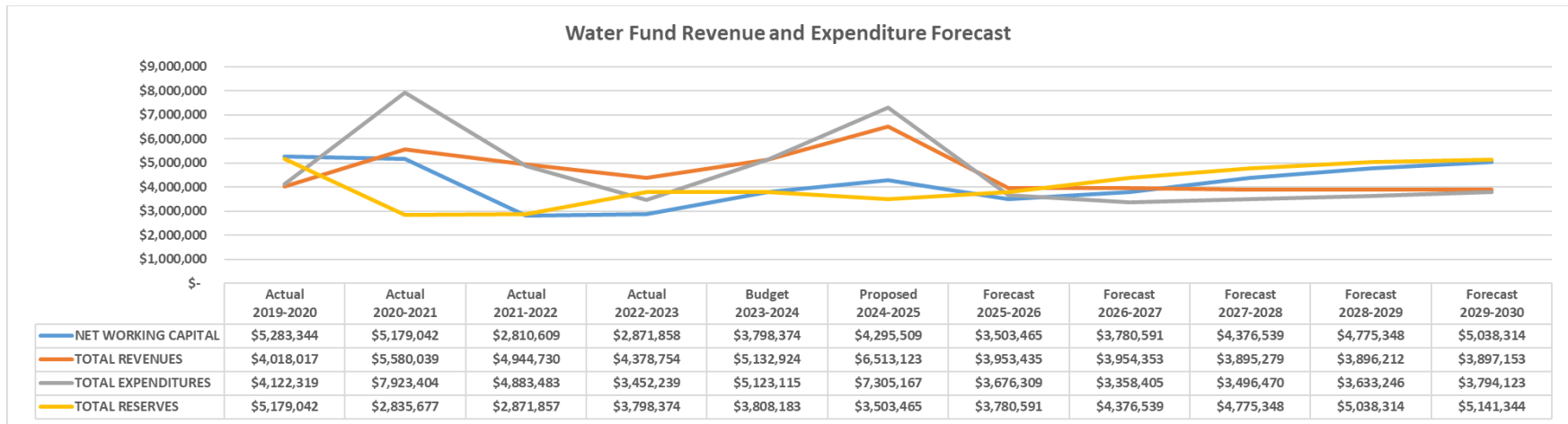


Assumptions:

- 4% employee cost increase.
- Moderate increase in Materials & Services Expenses.

Notes:

- Some small Capital projects are scheduled to occur in FY2024, FY2025, and FY2026.

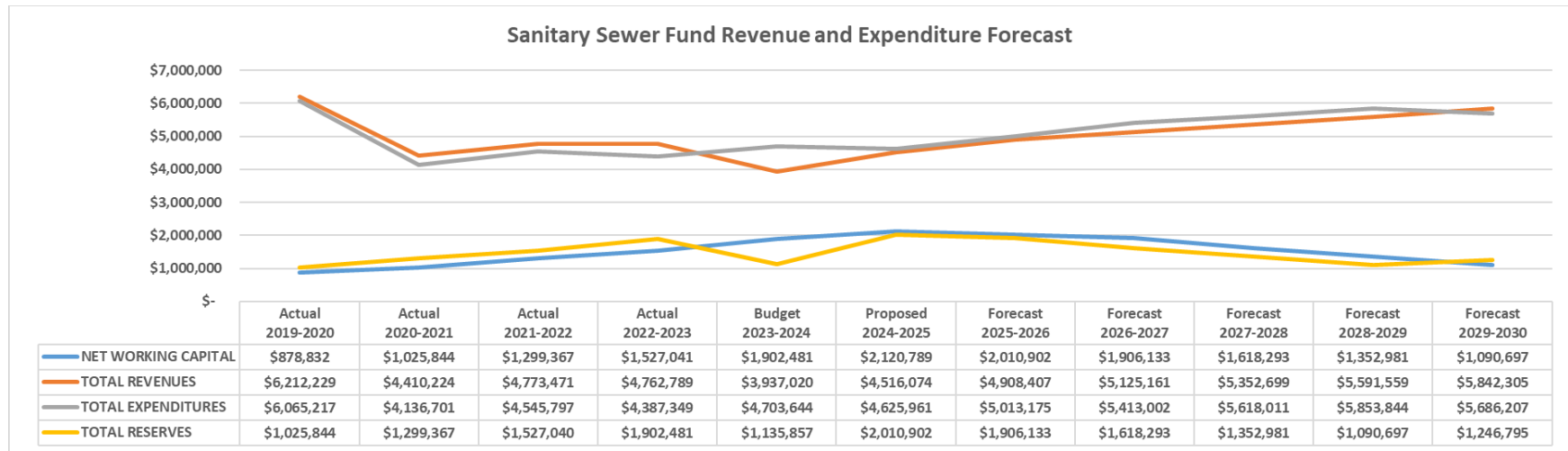


Assumptions:

- 4% employee cost increase.
- Moderate increase in Materials & Services Expenses.

Notes:

- Reserves slowly increase over the years in anticipation of the need to build a 2nd Reservoir.

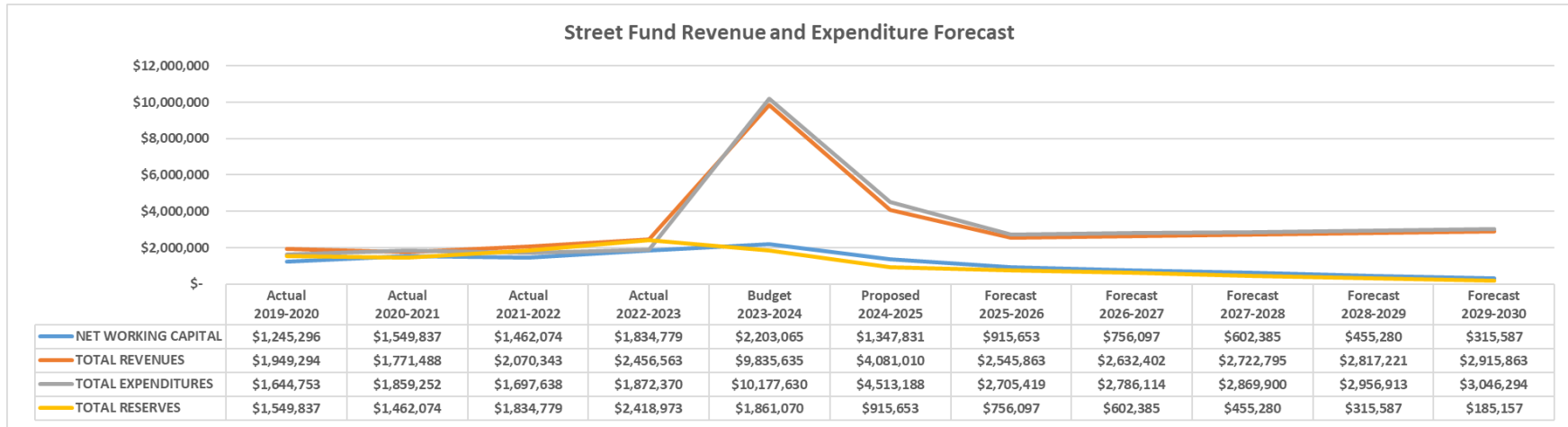


Assumptions:

- 4% employee cost increase.
- Moderate increase in Materials & Services Expenses.

Notes:

- Staff anticipate annual increases of approximately 5-10% to the Sanitary Sewer utility fees over the next 5 years to help increase reserves and pay for capital needs.
- Capital projects are scheduled for FY2024, FY2025 & FY2026. Staff will be reviewing the Sanitary Sewer Fund closely to see where expenses can be cut and revenues can be increased.



Assumptions:

- 4% employee cost increase.
- Moderate Growth in State, County, and City Fuel Tax Revenue & Vehicle Registration.
- Moderate increase in Materials & Services Expenses.

Notes:

- Many Capital projects are scheduled to begin in FY2024, which will be funded partially with grants and TDT funds.
- Capital projects are contingent on the city receiving sufficient funds from State, County, and City Fuel taxes, as well as the County Vehicle Registration tax.
- Capital projects have been higher than anticipated requiring either a contribution from the TDT fund when applicable, or using reserves to complete the project.

REVENUE SOURCES

Budget preparation begins with revenue projections. Different forecasting techniques are used depending on the revenue sources unique characteristics. The following schedules show the City's major funds individually and non-major funds in aggregate. For the purpose of this discussion any fund whose revenue or expenditures constitute more than 10 percent of the appropriated budget are considered a major fund. All other funds are non-major funds. A description of the City of Cornelius' revenue sources and how the budget amounts were determined follows:

Charges for Services (13%) The cost of providing services such as water, sanitary sewer, stormwater, street lighting and a portion of general services (police, fire, library and parks) are charged to the residents through utility rates. Historical usage patterns, number of services and estimated growth applied to the utility rates determine the amount of revenue projected. A utility rate study was completed in FY2019 to ensure rates will cover current and future operations and capital projects. This allows the city to "pay as we go" and save the rate payers money in the long run since less debt will be issued to fund projects.

Transfers and Allocations (10%) Many of the city funds receive transfers from other funds for the purpose of capital contributions, debt payments and general operational funding with no expectation of repayment.

Allocated charges represent cost recovery for materials and personnel services centrally used within the city. The amount charged to each department is determined on a cost reimbursement basis to the department providing the material or services.

Property Taxes (7%) These taxes are approved by voters. As a result of Oregon voters approving ballot measures 47 and 50, in 1996 and 1997, respectively, the state now has a property tax rate system rather than a property tax base system. A permanent tax rate was determined for each taxing jurisdiction and then applied to a taxable assessed value that is limited to a 3% annual increase plus any exceptions allowed by state statute. Property taxes are deposited into the General fund. Estimates for this revenue are generated by Washington County assessment and taxation and adjusted by the City for known or anticipated differences. The General Fund fixed tax rate is \$3.9836/\$1,000 assessed valuation. In November 2023 a five-year local option levy was renewed for the Fire department at a rate of \$1.461/\$1,000 assessed valuation.

Other Taxes (3%) Taxes, other than property taxes, are the base of this revenue source. This includes excise taxes, state shared revenues such as the cigarette tax, marijuana tax, and the state and county gas taxes. Cornelius currently has four construction excise taxes; the Metro Excise tax, the Forest Grove School District excise tax, the Hillsboro School District excise tax, and the Cornelius Construction excise tax. This revenue source is budgeted by estimating the amount of development and the potential valuation of each project.

System Development Charges (17%) System Development Charges are a one-time fee imposed on new or some types of re-development at the time of development. The fee is intended to recover a fair share of the costs of existing and planned facilities that provide capacity to serve new growth. Charges in this revenue source include SDC's for water, sanitary sewer, stormwater management, parks and traffic development fees. The amount of revenue to be generated by System Development Charges is calculated based on the amount of anticipated growth the city will experience in this budget cycle.

Intergovernmental Revenues (1%) This revenue source is comprised of revenue received from other governmental agencies, not inclusive of grants. Grants are not included in this revenue category due to their transient nature and occasionally not coming from a government source. They are reflected in the Other Revenues category below. Intergovernmental revenues include funds from Washington County Cooperative Library Services, Cornelius Rural Fire Protection District. The amount to be budgeted is based on Intergovernmental agreements with the organizations.

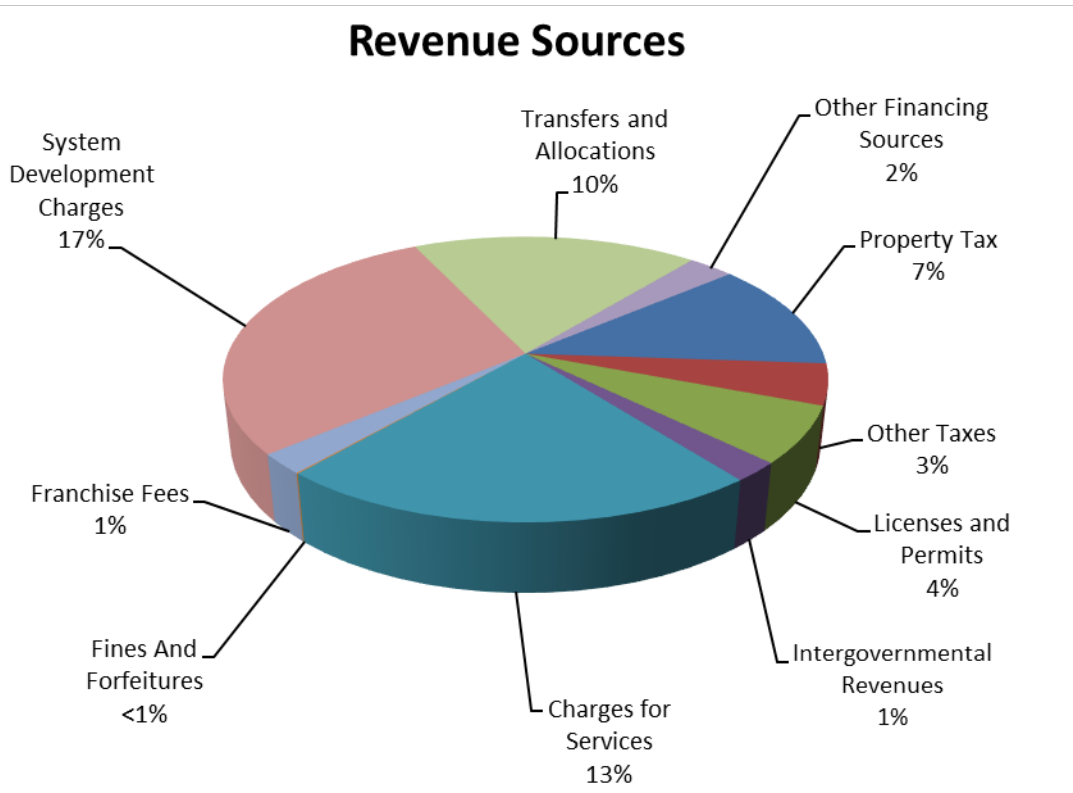
Licenses and Permits (4%) Fees for permits, inspections and business licenses make up this revenue source. Anticipated building activity and the most business license renewal rates are indicators for projecting this revenue.

Franchise Fees (1%) Cornelius grants permission for the use of public rights of ways for the purpose of utilities. Private utilities operating in Cornelius must pay a franchise fee based on a franchise agreement between the utility and the City. There is also a Fee In-Lieu of Franchise on City owned utilities.

Fines and Forfeitures (<1%) This revenue is generated from traffic and municipal citations and library fines.

Other Revenue Sources (2%) This revenue category is made up of miscellaneous revenue sources such as grants, interest earnings, donations and other miscellaneous revenue. The amount of revenue estimated to be received from these sources is based on anticipated interest earnings, projected grant receipts and estimated donation amounts.

42% is Beginning Fund Balance also known as Net Working Capital.



City of Cornelius 2024-2025
Summary of Major Revenues and Expenditures

	General Fund	Surface Water Management Fund	Water Fund	Sanitary Sewer Fund	Street Fund	Non-Major Funds	Total Funds
Beginning Fund Balance	5,174,221	1,945,827	4,295,509	2,120,789	1,347,831	17,326,038	32,210,215
Revenues:	-	-	-	-	-	-	-
Property Tax	5,315,000	-	-	-	-	-	5,315,000
Other Taxes	486,800	-	-	-	1,536,000	-	2,022,800
Licenses Fees and Permits	2,586,267	-	196,275	-	-	15,000	2,797,542
Intergovernmental Revenues	947,557	-	-	-	-	12,759	960,316
Charges for Services	848,000	1,324,860	3,360,000	4,082,400	-	-	9,615,260
Fines And Forfeitures	37,000	-	-	-	-	-	37,000
Franchise Fees	992,043	-	-	-	-	-	992,043
System Development Charges	-	-	2,059,349	251,750	-	10,326,270	12,637,369
Transfers	1,938,824	65,557	817,499	141,924	2,213,450	2,705,512	7,882,766
Other Financing Sources	451,317	40,000	80,000	40,000	331,560	317,000	1,259,877
Total Revenue	18,777,029	3,376,244	10,808,632	6,636,863	5,428,841	30,702,579	75,730,188
Expenditures:							
Personnel Services	4,379,990	183,226	127,569	282,564	769,398	1,435,836	7,178,583
Materials and Services	6,080,414	485,408	3,649,374	3,456,005	336,250	1,378,675	15,386,126
Capital	1,732,500	88,500	2,472,498	323,500	2,877,700	65,000	7,559,698
Transfers	954,419	610,701	1,036,815	562,992	529,840	4,187,999	7,882,766
Debt	26,562	-	136,328	-	-	-	162,890
Other	-	-	-	-	-	-	-
Total Expenditures	13,173,885	1,367,835	7,422,584	4,625,061	4,513,188	7,067,510	38,170,063
Ending Fund Balance	5,603,144	2,008,409	3,386,048	2,011,802	915,653	23,635,069	37,560,125
Unappropriated & Contingency							
Ending Fund Balance	5,603,144	2,008,409	3,386,048	2,011,802	915,653	23,635,069	37,560,125
Net Change in Fund Balance	428,923	62,582	(909,461)	(108,987)	(432,178)	6,309,031	5,349,910
Percentage of Change	8%	3%	-21%	-5%	-32%	36%	17%

Fund Balance is generally defined as the difference between the funds assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available for unexpected events, to maintain or enhance the city's financial position.

EXPLANATION OF CHANGES IN FUND BALANCES:

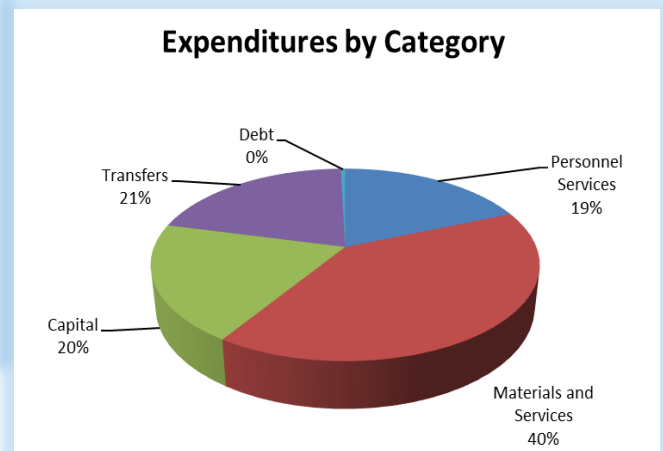
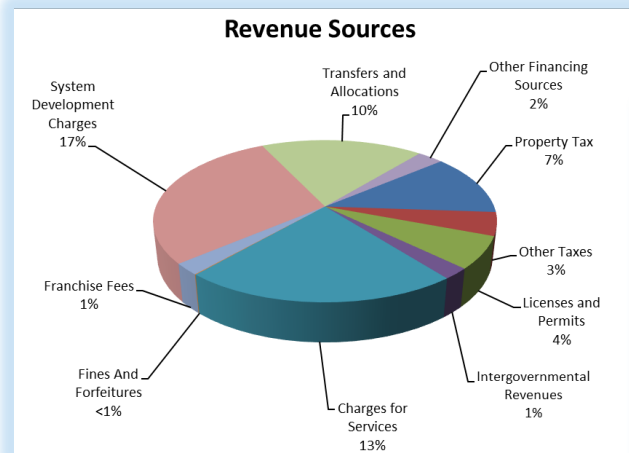
This year staff has chosen to hold more funds in contingency to allow the City greater financial flexibility which attributes to the reduction of fund balance in most funds. Other contributing factors are noted below.

General Fund: Funding from ARPA were received and a portion is being carried over to FY2024 for future expenses and projects.

All other Funds listed above: Many funds have seen an increase in revenue due to anticipated construction or fee increases. There is also an increase in expenses related to capital projects, or an increase in fund balance due to capital projects being completed with funds being saved for future capital projects.

City Wide Financing Sources Summary (All Funds)

	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Budget	Budget
Beginning Fund Balance	22,081,302	27,945,273	33,385,078	32,210,215
Revenues:	-	-	-	-
Property Tax	3,707,072	4,103,400	4,140,000	5,315,000
Other Taxes	2,014,111	2,129,035	2,016,800	2,022,800
Licenses and Permits	1,828,116	1,091,744	1,069,197	2,797,542
Intergovernmental Revenues	784,710	806,219	929,051	960,316
Charges for Services	8,104,644	8,879,187	9,016,526	9,615,260
Fines And Forfeitures	66,939	43,862	37,000	37,000
Franchise Fees	888,099	984,583	921,406	992,043
System Development Charges	6,925,194	3,202,429	2,860,486	12,637,369
Transfers and Allocations	3,169,692	3,695,568	12,492,779	7,882,766
Other Financing Sources	1,841,946	2,613,981	2,143,418	1,259,877
Total Revenue	51,411,825	55,495,281	69,011,741	75,730,188
Expenditures:				
Personnel Services	4,962,179	5,308,101	6,570,430	7,178,583
Materials and Services	13,368,317	11,354,285	12,277,637	15,386,126
Capital	1,483,430	1,589,359	14,904,700	7,559,698
Transfers	3,169,692	3,695,570	12,492,779	7,882,766
Debt	482,934	162,888	162,891	162,890
Other	-	-	-	-
Total Expenditures	23,466,552	22,110,203	46,408,437	38,170,063
Ending Fund Balance	27,945,273	33,385,078	22,603,304	37,560,125



General Fund Financing Sources Summary

	2021-2022	2022-2023	2023-2024	2024-2025	Variance	Explanation of Variance
	Actual	Actual	Budget	Budget		
Beginning Fund Balance	3,024,586	4,376,519	6,629,453	5,174,221	(1,455,232)	
Revenues:					-	
Property Tax	3,707,072	4,103,400	4,140,000	5,315,000	1,175,000	1
Other Taxes	487,538	529,628	480,800	486,800	6,000	
Licenses Fees and Permits	1,489,115	797,688	592,827	2,586,267	1,993,440	2
Intergovernmental Revenues	753,682	781,799	903,168	947,557	44,389	
Charges for Services	730,489	772,542	786,000	848,000	62,000	
Fines And Forfeitures	66,939	43,862	37,000	37,000	-	
Franchise Fees	888,099	984,583	921,406	992,043	70,637	
System Development Charges			-	-	-	
Transfers and Allocations	404,393	831,243	1,957,440	1,938,824	(18,616)	3
Other Financing Sources	1,580,245	1,813,289	456,458	451,317	(5,141)	4
Total Revenue	13,132,158	15,034,553	16,904,552	18,777,029	1,872,477	
Expenditures:						
Personnel Services	2,837,218	3,106,601	3,885,189	4,379,990	494,801	5
Materials and Services	4,987,636	4,001,580	5,051,209	6,080,414	1,029,205	2
Capital	33,625	536,158	2,894,900	1,732,500	(1,162,400)	3
Transfers	846,089	734,200	1,048,081	954,419	(93,662)	6
Debt	51,071	26,561	26,562	26,562	-	
Other						
Total Expenditures	8,755,639	8,405,100	12,905,941	13,173,885	267,944	
Ending Fund Balance	4,376,519	6,629,453	3,998,611	5,603,144	1,604,533	

Explanations of Variances:

1. New construction in prior years has caused property tax revenue to increase.
2. New construction is anticipated which will also cause an increase in permit fees and pass through expenses.
3. Capital projects are planned and partially funded by other funds.
4. Revenue received from Federal CARES Act and ARPA during FY2022 & FY2023.
5. Three new FTE were added within the General Fund & COLAs have increased annually.
6. Increase in Transfers out is related to General Fund contribution to Internal Services Fund.

Stormwater Fund Financing Sources Summary

	2021-2022	2022-2023	2023-2024	2024-2025	Explanation
	Actual	Actual	Budget	Budget	of Variance
Beginning Fund Balance	1,226,610	1,603,860	1,949,391	1,945,827	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits					
Intergovernmental Revenues					
Charges for Services	1,207,726	1,241,068	1,268,126	1,324,860	
Fines And Forfeitures					
Franchise Fees					
System Development Charges					
Transfers and Allocations	99,709	80,650	69,614	65,557	
Other Financing Sources	8,128	52,021	15,000	40,000	
Total Revenue	2,542,173	2,977,599	3,302,131	3,376,244	
Expenditures:					
Personnel Services	123,333	151,400	199,456	183,226	1
Materials and Services	340,965	349,930	460,637	485,408	
Capital	109	10,686	387,400	88,500	2
Transfers	473,906	516,192	593,754	610,701	
Debt				-	
Other (rounding)					
Total Expenditures	938,313	1,028,208	1,641,247	1,367,835	
Ending Fund Balance	1,603,860	1,949,391	1,660,884	2,008,409	

Explanations of Variances:

1. During FY2022 there was a vacancy.
2. During FY2022 a small expense was made for a prior year capital project.

Water Fund Financing Sources Summary

	2021-2022	2022-2023	2023-2024	2024-2025	Explanation of
	Actual	Actual	Budget	Budget	Variance
Beginning Fund Balance	2,810,609	2,871,858	3,798,374	4,295,509	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits	325,006	282,266	461,370	196,275	
Intergovernmental Revenues					
Charges for Services	2,914,841	3,280,174	3,360,000	3,360,000	
Fines And Forfeitures					
Franchise Fees					
System Development Charges	1,582,377	586,844	269,054	2,059,349	1
Transfers and Allocations	104,155	128,912	1,012,500	817,499	2
Other Financing Sources	18,351	100,558	30,000	80,000	
Total Revenue	7,755,339	7,250,612	8,931,298	10,808,632	
Expenditures:					
Personnel Services	110,780	108,300	120,909	127,569	
Materials and Services	3,035,887	2,122,236	1,894,129	3,649,374	1
Capital	820,957	269,100	2,087,400	2,472,498	2
Transfers	779,530	816,275	899,348	1,036,815	
Debt	136,327	136,327	136,329	136,328	
Other					
Total Expenditures	4,883,481	3,452,238	5,138,115	7,422,584	
Ending Fund Balance	2,871,858	3,798,374	3,793,183	3,386,048	

Explanations of Variances:

1. Construction has slowed, causing a decrease in permit fees
- SDCs are forwarded to the City of Hillsboro.
2. Transfer from Fixed Asset fund for Capital projects.

Sanitary Sewer Financing Sources Summary

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Explanation of Variance
Beginning Fund Balance	1,299,367	1,527,041	1,902,481	2,120,789	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits					
Intergovernmental Revenues	-	-	-	-	
Charges for Services	3,251,588	3,585,403	3,602,400	4,082,400	
Fines And Forfeitures					
Franchise Fees					
System Development Charges	1,460,315	1,073,651	251,750	251,750	1
Transfers and Allocations	52,891	55,308	67,870	141,924	2
Other Financing Sources	8,676	48,427	15,000	40,000	
Total Revenue	6,072,837	6,289,830	5,839,501	6,636,863	
Expenditures:					
Personnel Services	199,260	236,144	265,558	282,564	
Materials and Services	3,876,539	3,622,919	3,422,455	3,456,005	1
Capital	-	26,061	452,400	323,500	2
Transfers	469,998	502,225	563,231	562,992	
Debt				-	
Other					
Total Expenditures	4,545,797	4,387,349	4,703,644	4,625,061	
Ending Fund Balance	1,527,040	1,902,481	1,135,857	2,011,802	

Explanations of Variances:

1. Construction has slowed, causing a decrease in permit fees
- a portion of SDCs are forwarded to the Clean Water Services
2. Transfer from Sewer Fixed Asset account to help pay for capital projects.

Street and Pathway Financing Sources Summary

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Explanation of Variance
Beginning Fund Balance	1,462,074	1,834,779	2,203,065	1,347,831	
Revenues:					
Property Tax					
Other Taxes	1,526,573	1,599,407	1,536,000	1,536,000	
Licenses Fees and Permits					
Intergovernmental Revenues					
Charges for Services					
Fines And Forfeitures					
Franchise Fees					
System Development Charges					
Transfers and Allocations	529,645	553,428	6,832,075	2,213,450	2
Other Financing Sources	14,125	88,910	1,467,560	331,560	1
Total Revenue	3,532,417	4,076,524	12,038,700	5,428,841	
Expenditures:					
Personnel Services	623,473	603,599	752,965	769,398	
Materials and Services	225,430	218,009	295,700	336,250	
Capital	525,354	700,070	8,728,600	2,877,700	1, 2
Transfers	312,583	351,781	400,365	529,840	
Debt	10,797	-	-	-	3
Other					
Total Expenditures	1,697,637	1,873,459	10,177,630	4,513,188	
Ending Fund Balance	1,834,780	2,203,065	1,861,070	915,653	

Explanations of Variances:

1. Capital construction projects budgeted through CDBG grants.
2. Capital construction projects budgeted through TDT Fund transfer.
3. Debt is paid in full.

Other Non Major Funds Financing Sources Summary*

	2021-2022	2022-2023	2023-2024	2024-2025	Explanation of
	Actual	Actual	Budget	Budget	Variance
Beginning Fund Balance	12,258,056	15,731,216	16,902,314	17,326,038	
Revenues:	-	-	-	-	
Property Tax	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses Fees and Permits	13,995	11,790	15,000	15,000	
Intergovernmental Revenues	31,028	24,420	25,883	12,759	
Charges for Services	-	-	-	-	
Fines And Forfeitures	-	-	-	-	
Franchise Fees	-	-	-	-	
System Development Charges	3,882,502	1,541,934	2,339,682	10,326,270	1
Transfers and Allocations	1,978,899	2,046,027	2,553,280	2,705,512	
Other Financing Sources	212,421	510,776	159,400	317,000	2
Total Revenue	18,376,901	19,866,163	21,995,559	30,702,579	
Expenditures:					
Personnel Services	1,068,115	1,102,057	1,346,353	1,435,836	
Materials and Services	901,860	1,039,611	1,153,507	1,378,675	
Capital	103,385	47,284	354,000	65,000	2
Transfers	287,586	774,897	8,988,000	4,187,999	3
Debt	284,739	-	-	-	4
Other	-	-	-	-	
Total Expenditures	2,645,685	2,963,849	11,841,860	7,067,510	
Ending Fund Balance	15,731,216	16,902,314	10,153,699	23,635,069	

***This summary includes the following non-major funds:**

- Internal Services Fund
- Bancroft Fund
- Fixed Asset Water Fund
- Fixed Asset Sewer Fund
- Fixed Asset Storm Fund
- Parks System Development Charge Fund
- Traffic Development Fund

Non Major Funds tend to change from year to year based on expenditures.

Explanations of Variances:

1. New construction is anticipated.
2. Capital projects budgeted in the Internal Service fund.
3. Transfers from TDT/SDC funds to provide funding for Capital projects.
4. Debt is paid in full.

PROPERTY TAX SUMMARY

	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed	2024-2025 Adopted
Assessed Valuation	\$957,093,889	\$1,003,693,950	\$1,033,804,768	\$1,033,804,768
Permanent Tax Rate Per \$1,000 AV	\$3.9836	\$3.9836	\$3.9836	\$3.9836
General Fund Tax	\$3,661,762	\$3,690,000	\$3,890,000	\$3,890,000
General Fund- Fire Levy per \$1,000 AV (Vote renewed May 2019)	\$0.4870	\$0.4870	\$1.4610	\$1.4610
General Fund Levy	\$441,638	\$450,000	\$1,425,000	\$1,425,000
General Fund Tax Budget*	\$4,103,400	\$4,140,000	\$5,315,000	\$5,315,000
Bonded Debt* (Property Tax outside of Permanent Tax Rate)	0	0	0	0
Estimated Tax Rate per \$1,000 AV – Debt	0	0	0	0

Measure 47/50 established a Permanent Tax Rate of \$3.9836 per thousand for the General Fund.

Cornelius passed a new Levy in November 2023 which established a new Levy rate effective in 2024.

*Includes 3% Uncollectibles and Compression estimates

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized text. The back shape is light blue and is partially obscured by the orange one.

Cornelius

CAPITAL

Capital Expenditures include all anticipated expenditures for individual items with a cost greater than \$5,000 and a useful life expectation of one year or more. Purchases that do not fit this description are not considered Capital Outlay items.

- The Capital Improvement Program (CIP) consists of a list of future facilities and infrastructure construction projects, major repair or facilities maintenance projects. *For more details please refer to the CIP section of this document.*
- Facilities include any structures or properties owned by the city, the land upon which the facility is situated for the provision of city services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers, and storage yards, recreation centers, libraries and water and sewer related structures.
- Infrastructure includes permanently installed facilities, generally placed underground or at-grade, which form the basis for provision of city services. Typically included are thoroughfares, bike paths, sidewalks, bridges, water and sewer lines, and storm lines.
- Equipment used in performing city business. This includes, but is not limited to police cars, fire trucks, street sweepers, sewer vacuum trucks and vehicles for administrative use.

Capital Improvement Program (CIP)

The City of Cornelius Capital Improvement Program is intended to serve as a financial planning tool that can assist in the annual budgeting process. It identifies capital needs and provides a method for long-range financial planning considerations; such as potential need for future borrowing and specialized revenue streams.

The CIP Process

City staff revises the 20-year CIP on an annual basis before the budgeting process begins. The draft CIP is reviewed by City staff and then presented to the City Council. The projects listed for FY2024-2025 are anticipated to occur in the upcoming fiscal year. During the budget process some projects may be modified or delayed depending on available funding sources and other needs of the City.

Current Year Capital Expenditures

This year \$7,559,698 in capital expenditures is budgeted. This equates to 20% of the overall budget, excluding the fund balances. The details of each individual projects can be found in the Capital Improvement Program section of this budget document.

Funding Overview

During the CIP process staff must identify funding sources for each project. Some projects are funded through prior year savings, while others are funded by grants, system development charges, utility rates, and loans. Funding for the current budget year has been identified as follows:

\$ 150,000	American Rescue Plan Act Funded (ARPA)
\$ 1,808,000	Transportation Development Tax Funded
\$ 300,000	Community Development Block Grant Funded (CDBG)
\$ 879,999	System Development Fee Funded
<u>\$ 4,421,699</u>	Prior Year Savings, Fuel Taxes, Utility Rates and Other Fees
\$ 7,559,698	

Fund(s)	Description	Cost
General Fund – Community Development	Plotter Printer	\$12,000
General Fund – Fire	Technology Upgrades	\$30,000
General Fund – Fire	Cardiac Monitors (yr 4/10)	\$14,000
General Fund – Parks, Surface Water Management, Water, Sanitary Sewer, Street	Covered Storage Bins*	\$25,000
General Fund – Parks	Parks Fencing	\$12,000
General Fund – Parks	Harleman Park Irrigation System	\$9,500
General Fund – Parks	Laurel Woods Trail	\$1,500,000
General Fund – ARPA	Building Improvements & Capital Equipment	\$150,000
Internal Service Fund – Facilities	HVAC upgrades	\$15,000
Internal Service Fund – Facilities	Replace Facility Pickup	\$50,000
Surface Water Management	Phase 5 Storm Sewer Upgrades	\$50,000
Surface Water Management, Water, Sanitary Sewer & Street & Pathway Fund	Replace (2) F250 Pickups*	\$110,000
Surface Water Management & Sanitary Sewer	Replace Old Mower*	\$12,000
Water Fund	Booster Station Upgrades	\$1,604,998
Water Fund	S 29 th Ave Water Main	\$15,000
Water Fund	Phase 5 Water Main Upgrades	\$450,000
Water Fund	Phase 6 Water Main Upgrades	\$50,000
Water Fund	Replace 1994 Backhoe	\$190,000
Water & Sanitary Sewer Fund	Replace 12yd Dump Truck*	\$260,000
Sanitary Sewer Fund	Point Repair	\$30,000
Sanitary Sewer Fund	Fawn Street Sanitary Sewer Replacement	\$125,000
Street & Pathway Fund	Street Overlays & Slurry Sealing	\$707,200
Street & Pathway Fund	South 29 th Blvd (Phase 1)	\$50,000
Street & Pathway Fund	Sidewalk Repair/Replacement & Pedestrian Improvements	\$688,000
Street & Pathway Fund	North 19 th /Davis Mini Roundabout	\$1,400,000
	TOTAL CAPITAL PROJECTS	\$7,559,698

*Some capital projects/purchases are paid for using multiple funds.

For more details regarding Capital please refer to the CIP section of this document.

DEBT MANAGEMENT POLICIES

(Excerpt from Comprehensive Financial Policies)

Uses of Debt

Debt shall not be used for operating purposes. No debt shall be in existence for longer than the useful life of the capital investment for which the debt was incurred.

Financing Alternatives

The city will examine financial alternatives to long-term debt. These alternatives will include pay-as-you-go, joint financing, reserve funds, lease-purchase, local improvement districts, special assessments, state and federal tax increment, borrowing from other funds, systems development charges and developer contributions. Before a decision is made, a cost benefit analysis will be performed for each alternative being considered with the goal of minimizing the cost of the financing to the city. The financial analyses shall be reviewed by the City Manager prior to any final decision.

Credit Ratings and Disclosure

The city will adhere to recommended disclosure guidelines as endorsed by the Public Securities Association, the Government Finance Officer Association, the Municipal Securities Rulemaking Board and the Governmental Accounting Standards Board. The city will seek a current bond rating of A3 for general obligation bonds so that future borrowing costs are minimized and access to the credit market is preserved. The city will balance the goal of minimizing these costs with its stated policy of doing business with only stable, low risk, credit-worthy firms.

Debt Margins

The city shall ensure that its debt margins are within the 3 percent true cash value limitation as set forth in ORS 287.004.

Bond Issuance Advisory Fees and Costs

The city shall be actively involved in the selection of all financial advisors, underwriters, paying agents and bond counsel. The city will evaluate the merits of rotating professional advisors and consultants and the various services and fee structures available from independent financial advisors, investment banking firms.

OUTSTANDING DEBT

The ratio of general bonded debt outstanding per capita is summarized below. All General Obligation Bonds were paid in full in FY2008.

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value of Property	Per Capita	Population (1)	Assessed Value (2)
2014	-	-	-	0.00%	0	12,161	578,082,948
2015	-	-	-	0.00%	0	12,161	597,357,812
2016	-	-	-	0.00%	0	12,161	617,762,104
2017	-	-	-	0.00%	0	12,161	647,131,221
2018	-	-	-	0.00%	0	12,161	673,635,095
2019	-	-	-	0.00%	0	12,161	689,688,734
2020	-	-	-	0.00%	0	12,225	734,795,821
2021	-	-	-	0.00%	0	12,635	781,235,221
2022	-	-	-	0.00%	0	13,498	861,128,597
2023	-	-	-	0.00%	0	14,389	957,093,889

Sources:

- (1) United States Census
- (2) Washington County Assessment and Taxation

DEBT SERVICE CHANGES

In FY 2015 the City started receiving revolving loan funds from Business Oregon, Infrastructure Finance Authority. These costs are associated with the Aquifer Storage and Recovery underground water project. The ASR project was completed in FY2019, with \$750,000 being forgiven, and debt repayment beginning in FY2020.

The Library project was completed in FY2019, which received loan proceeds to fill the funding gap. This loan was fully repaid in FY2020.

RATIOS OF OUTSTANDING DEBT BY TYPE

Debt type:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Special Assessment Bonds	2,025,000	1,793,000	1,555,000	1,312,000	1,062,000	806,000	544,000	275,000	0	0
Capital Leases	0	312,939	286,125	266,534	246,449	225,857	204,745	183,100	160,909	138,158
Other Notes	0	0	0	0	0	633,896	418,896	0	0	0
Business Type Activities										
Revenue Bonds Series 2000	0	0	0	0	0	0	0	0	0	0
Other Notes	34,613	678,549	1,153,818	1,824,369	2,753,957	2,028,208	2,028,208	1,952,727	1,874,981	1,794,902
Totals										
Total Primary Government	2,059,613	2,784,488	2,994,943	3,402,903	4,062,406	3,693,961	3,195,849	2,410,827	2,035,890	1,933,060
Per Capita	169	229	246	280	334	304	261	191	151	134
Population	12,161	12,161	12,161	12,161	12,161	12,161	12,225	12,635	13,498	14,389

DEBT SUMMARY MAJOR FUNDS

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Future Fiscal Years
General Fund					
Purchase of a Fire Engine - Matures 1/1/2029					
Repayment of East Baseline Debt to the Bancroft fund – Matured 1/15/2022					
Principal	45,761	22,751	23,325	23,914	90,905
Interest	5,311	3,811	3,237	2,648	4,428
Total Debt	51,072	26,562	26,562	26,562	95,333
Water Fund					
Aquifer Storage and Recovery Loan – Matures 12/1/2038					
Principal	77,746	80,079	82,481	84,955	1,627,466
Interest	58,582	56,250	53,848	51,373	413,471
Total Debt	136,328	136,329	136,329	136,328	2,040,937
Street and Pathway Fund					
Repayment of East Baseline Debt to the Bancroft fund – Matured 1/15/2022					
Principal	10,384	0	0	0	0
Interest	414	0	0	0	0
Total Debt	10,798	0	0	0	0
Total Major Fund Debt	\$ 198,198	\$ 162,891	\$ 162,891	\$ 162,890	\$ 2,136,270

DEBT SUMMARY NON-MAJOR FUNDS

Non-Major Funds Debt Summary*

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Future Fiscal Years
Repayment of East Baseline Bond – Matured 3/15/2022					
Repayment of East Baseline Debt from Fixed Asset Storm Fund to the Bancroft fund – Matured 1/15/2022					
Principal	277,596	0	0	0	0
Interest	7,144	0	0	0	0
Total Non-Major Fund Debt	284,740	0	0	0	0

*Non Major Funds are those funds whose revenues or expenditures do not equal 10% of the budgets revenues or expenditures. The following are non-major funds:

- Internal Services Fund
- Bancroft Fund
- Fixed Asset Water Fund
- Fixed Asset Sewer Fund
- Fixed Asset Storm Fund
- Parks System Development Charge Fund
- Traffic Development Fund

TOTAL CITY WIDE DEBT	\$ 482,938	\$ 162,891	\$ 162,891	\$ 162,890	\$ 2,136,270
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A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

CHANGES IN CITY PERSONNEL LEVELS

Full Time Equivalents	2022-2023 Employees	2023-2024 Employees	2024-2025 Adopted Employees	Range (\$'s) Min-Max (monthly)*
Classification Management, Supervisory, Confidential				
City Manager (annual)	1	1	1	161,208
City Engineer	0.75	0.75	0.75	9,761 - 12,145
City Recorder-Treasurer	1	1	0	8,876 - 11,040
City Recorder	n/a	n/a	1	6,157 - 7,659
Community Development Director	1	1	1	9,761 - 12,145
Finance Director	1	1	n/a	9,761 - 12,145
Assistant City Manager	n/a	n/a	1	11,227 - 13 965
Librarian	2.75	2.75	3	7,049 - 8,767
Library Access Services Manager	n/a	n/a	1	6,588 - 8,194
Library Director	1	1	1	9,761 - 12,145
Public Works Director (annual)	1	1	1	124,386
Public Works Foreman	1	1	1	7,544 - 9,381
Project Manager	1	1	1	6,588 - 8,194
Communications & Community Engagement Manager	n/a	1	1	6,588 - 8,194
TOTAL	11.50	12.50	13.75	
AFSCME Local 189B-General ** Non Represent				
Accounting Technician	1	1	1	4,628 - 6,160
Accountant	1	1	1	5,668 - 7,545
Engineering Technician	1	1	1	4,628 - 6,160
Facility Maintenance II	1	1	1	4,628 - 6,160
Fleet Maintenance	1	1	1	4,628 - 6,160
Parks Maintenance I	3	3	3	4,325 - 5,757
Permit Specialist	1	1	1	5,295 - 7,053
Senior Planner	1	1	1	5,668 - 7,545
Support Specialist I	0.30	0.30	3.30	4,325 - 5,757
Support Specialist II	3.50	3.50	1	4,628 - 6,160
Support Specialist III	1	1	1	5,295 - 7,053
Support Specialist (Public Safety)	1.10	1.10	1.10	5,295 - 7,053
Utility Maintenance I	4	4	4	4,325 - 5,757
Utility Maintenance II	3	3	3	4,628 - 6,160
Water Technician	1	1	1	4,628 - 6,160
**Seasonal Parks	0.45	0.45	0.45	15.82-19.44 hr
**Seasonal Streets	0.45	0.25	0	15.82-19.44 hr
**Library Aide	3.50	3.50	2.00	15.82-19.44 hr
TOTAL	28.30	28.10	26.85	
IAFF Local 1160				
Fire Captain	3	1	1	7,710 - 8,854
Lieutenant/Paramedic/Vol Coord	1	3	3	6,591 - 8,104
Firefighter/Paramedic	2	3	6	6,159 - 7,574
TOTAL	6.00	7.00	10.00	
Grand Total Employee Count**	45.80	47.60	50.60	

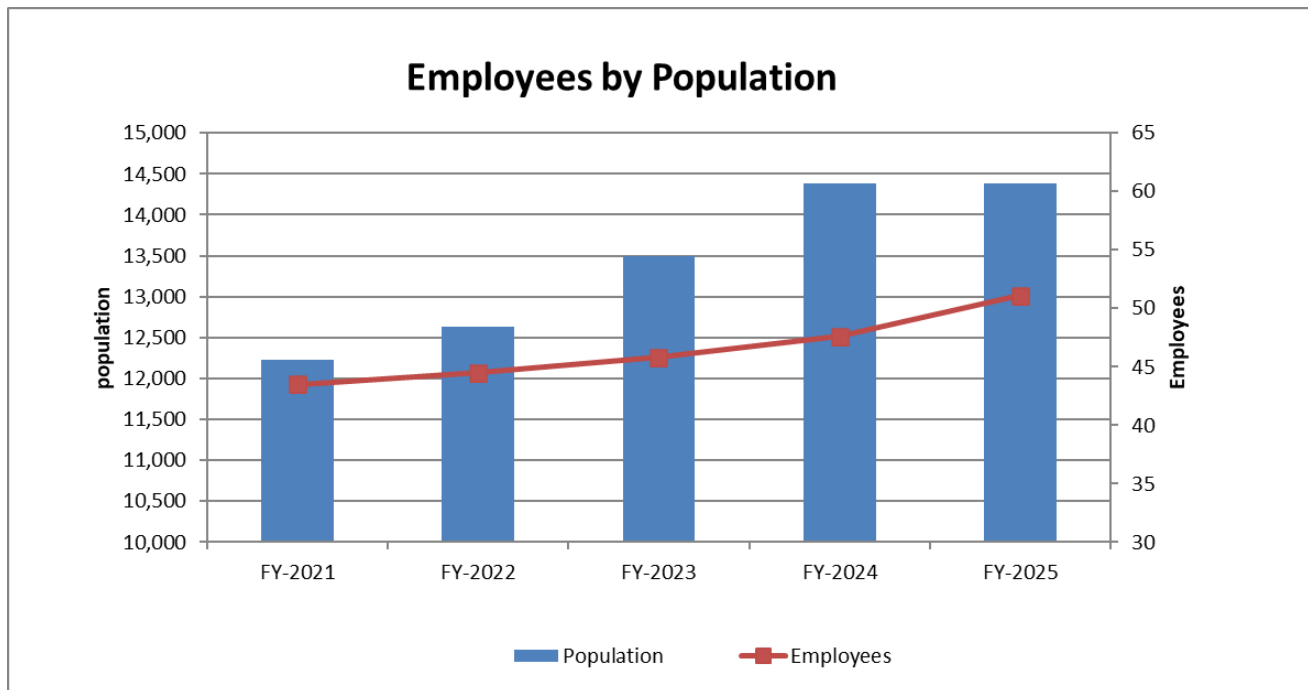
* Monthly salary is based on current FY2024 salary.

** This figure based on adopted budget, not year end actuals

The FY2025 budget includes three additional FTE in the Fire department which will be funded with an increase in our Local Option Levy. There were also changes within the Library and to Seasonal staffing.

POPULATION

While the population of Cornelius has been growing steadily the number of employees has not kept pace. As the chart below indicates, the City of Cornelius continues to provide city services with a limited number of staff. Since 2010, the population has increased by 3,369 people, equating to 281 citizens per employee. As the number of citizens to employee ratio grows it becomes even more challenging to provide the essential services citizens increasingly depend upon.



The City of Cornelius also contracts with outside agencies for Police Services, Building Services a Fire Chief, and a Logistics Technician for the Fire Department. The graph above does not include these contracted positions. Contracted staffing consist of approximately 13.75 FTE

2024-2025 Budget Snapshots									
Fund	Program	Department	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	2024-2025 Approved	2024-2025 Adopted	Change from 23-24
General Fund - 01									
	Public Safety		\$ 4,412,626	\$ 4,796,221	\$ 5,725,553	\$ 5,872,084	\$ 5,872,084	\$ 5,872,084	\$ 146,531
	Police		\$ 2,933,427	\$ 3,157,307	\$ 3,237,953	\$ 3,337,577	\$ 3,337,577	\$ 3,337,577	\$ 99,624
	Municipal Court		\$ 4,000	\$ 6,300	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ -
	Fire		\$ 1,475,199	\$ 1,632,614	\$ 2,481,900	\$ 2,528,807	\$ 2,528,807	\$ 2,528,807	\$ 46,907
									\$ -
	Public Services		\$ 5,928,464	\$ 5,473,608	\$ 6,105,745	\$ 6,320,820	\$ 6,320,820	\$ 6,320,820	\$ 215,075
	Library		\$ 1,069,650	\$ 1,155,233	\$ 1,248,622	\$ 1,302,601	\$ 1,302,601	\$ 1,302,601	\$ 53,979
	Parks		\$ 1,842,852	\$ 1,280,400	\$ 2,195,462	\$ 2,088,860	\$ 2,088,860	\$ 2,088,860	\$ (106,602)
	Comm Development		\$ 1,136,161	\$ 794,049	\$ 752,558	\$ 1,837,864	\$ 1,837,864	\$ 1,837,864	\$ 1,085,306
	Engineering		\$ 398,093	\$ 405,254	\$ 434,988	\$ 454,396	\$ 454,396	\$ 454,396	\$ 19,408
	City Council		\$ 24,394	\$ 25,394	\$ 34,965	\$ 46,846	\$ 46,846	\$ 46,846	\$ 11,881
	Non Departmental		\$ 1,457,314	\$ 1,813,278	\$ 1,439,150	\$ 590,253	\$ 590,253	\$ 590,253	\$ (848,897)
									\$ -
	Other		\$ 3,643,756	\$ 4,471,341	\$ 5,073,254	\$ 6,584,125	\$ 6,584,125	\$ 6,584,125	\$ 1,510,871
	Other/Transfers		\$ 869,689	\$ 870,459	\$ 1,048,081	\$ 954,419	\$ 954,419	\$ 954,419	\$ (93,662)
	Debt Service		\$ 51,074	\$ 26,562	\$ 26,562	\$ 26,562	\$ 26,562	\$ 26,562	\$ -
	Contingency		\$ 2,722,993	\$ 3,574,320	\$ 3,998,611	\$ 5,603,144	\$ 5,603,144	\$ 5,603,144	\$ 1,604,533
	Unappropriated Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
									\$ -
	Revenues		\$ 13,984,846	\$ 14,741,170	\$ 16,904,552	\$ 18,777,029	\$ 18,777,029	\$ 18,777,029	\$ 1,872,477
	Total Expenditures		\$ 13,984,846	\$ 14,741,170	\$ 16,904,552	\$ 18,777,029	\$ 18,777,029	\$ 18,777,029	\$ 1,872,477
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Services - 02									
	Support Services		\$ 2,262,265	\$ 2,479,355	\$ 2,948,906	\$ 2,904,864	\$ 2,904,864	\$ 2,904,864	\$ (44,042)
	City Manager's Office		\$ 1,256,445	\$ 1,325,051	\$ 1,710,855	\$ 1,785,430	\$ 1,785,430	\$ 1,785,430	\$ 74,575
	Support Services-PW		\$ 258,727	\$ 275,376	\$ 254,760	\$ 289,646	\$ 289,646	\$ 289,646	\$ 34,886
	Facilities		\$ 484,709	\$ 655,172	\$ 816,745	\$ 725,010	\$ 725,010	\$ 725,010	\$ (91,735)
	IT		\$ 65,300	\$ 66,300	\$ 67,500	\$ 75,425	\$ 75,425	\$ 75,425	\$ 7,925
	Non Departmental		\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
	Other/Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Contingency		\$ 194,084	\$ 154,456	\$ 95,046	\$ 25,353	\$ 25,353	\$ 25,353	\$ (69,693)
	Unappropriated Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
									\$ -
	Revenues		\$ 2,262,265	\$ 2,479,355	\$ 2,948,906	\$ 2,904,864	\$ 2,904,864	\$ 2,904,864	\$ (44,042)
	Total Expenditures		\$ 2,262,265	\$ 2,479,355	\$ 2,948,906	\$ 2,904,864	\$ 2,904,864	\$ 2,904,864	\$ (44,042)
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Inspection Fund - 03									
	Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surface Water Management - 04									
	Revenues		\$ 2,263,138	\$ 2,487,949	\$ 3,302,131	\$ 3,376,244	\$ 3,376,244	\$ 3,376,244	\$ 74,113
	Total Expenditures		\$ 2,263,138	\$ 2,487,949	\$ 3,302,131	\$ 3,376,244	\$ 3,376,244	\$ 3,376,244	\$ 74,113
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water - 05									
	Revenues		\$ 10,599,198	\$ 8,416,208	\$ 8,931,298	\$ 10,808,632	\$ 10,808,632	\$ 10,808,632	\$ 1,877,334
	Total Expenditures		\$ 10,599,198	\$ 8,416,208	\$ 8,931,298	\$ 10,808,632	\$ 10,808,632	\$ 10,808,632	\$ 1,877,334
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitary Sewer - 06									
	Revenues		\$ 4,346,773	\$ 5,891,058	\$ 5,839,501	\$ 6,636,863	\$ 6,636,863	\$ 6,636,863	\$ 797,362
	Total Expenditures		\$ 4,346,773	\$ 5,891,058	\$ 5,839,501	\$ 6,636,863	\$ 6,636,863	\$ 6,636,863	\$ 797,362
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2024-2025 Budget Snapshots									
Fund	Program	Department	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	2024-2025 Approved	2024-2025 Adopted	Change from 23-24
Street, Pathways Fund - 07									
		Revenues	\$ 3,850,617	\$ 5,823,278	\$ 12,038,700	\$ 5,428,841	\$ 5,428,841	\$ 5,428,841	\$ (6,609,859)
		Total Expenditures	\$ 3,850,617	\$ 5,823,278	\$ 12,038,700	\$ 5,428,841	\$ 5,428,841	\$ 5,428,841	\$ (6,609,859)
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonded Debt Fund - 09									
		Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bancroft Bond Fund - 10									
		Revenues	\$ 417,495	\$ 316,845	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Expenditures	\$ 417,495	\$ 316,845	\$ -	\$ -	\$ -	\$ -	\$ -
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Asset Fund - Water - 13									
		Revenues	\$ 2,973,182	\$ 4,151,315	\$ 4,440,335	\$ 5,878,636	\$ 5,878,636	\$ 5,878,636	\$ 1,438,301
		Total Expenditures	\$ 2,973,182	\$ 4,151,315	\$ 4,440,335	\$ 5,878,636	\$ 5,878,636	\$ 5,878,636	\$ 1,438,301
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Asset Fund - Sanitary Sewer - 14									
		Revenues	\$ 1,440,967	\$ 1,510,839	\$ 1,632,261	\$ 1,852,527	\$ 1,852,527	\$ 1,852,527	\$ 220,266
		Total Expenditures	\$ 1,440,967	\$ 1,510,839	\$ 1,632,261	\$ 1,852,527	\$ 1,852,527	\$ 1,852,527	\$ 220,266
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Asset Fund - Surface Water Management - 15									
		Revenues	\$ 1,043,620	\$ 1,496,842	\$ 1,608,382	\$ 2,051,897	\$ 2,051,897	\$ 2,051,897	\$ 443,515
		Total Expenditures	\$ 1,043,620	\$ 1,496,842	\$ 1,608,382	\$ 2,051,897	\$ 2,051,897	\$ 2,051,897	\$ 443,515
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks SDC Fund - 16									
		Revenues	\$ 1,473,256	\$ 2,957,927	\$ 1,542,266	\$ 3,212,615	\$ 3,212,615	\$ 3,212,615	\$ 1,670,349
		Total Expenditures	\$ 1,473,256	\$ 2,957,927	\$ 1,542,266	\$ 3,212,615	\$ 3,212,615	\$ 3,212,615	\$ 1,670,349
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Development Fund - 17									
		Revenues	\$ 5,213,393	\$ 6,845,800	\$ 9,823,409	\$ 14,802,040	\$ 14,802,040	\$ 14,802,040	\$ 4,978,631
		Total Expenditures	\$ 5,213,393	\$ 6,845,800	\$ 9,823,409	\$ 14,802,040	\$ 14,802,040	\$ 14,802,040	\$ 4,978,631
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total City Budget									
		Total City Revenues	\$ 49,868,750	\$ 57,118,586	\$ 69,011,741	\$ 75,730,188	\$ 75,730,188	\$ 75,730,188	\$ 6,718,447
		Total City Appropriations	\$ 49,868,750	\$ 57,118,586	\$ 69,011,741	\$ 75,730,188	\$ 75,730,188	\$ 75,730,188	\$ 6,718,447
		Difference All Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Indicates adjustment proposed by Budget Officer

TRANSFERS

Transfer line items are utilized to separate one time charges for specific projects or equipment and debt service payments. Below is a summary for the transfers included in this budget as well as the reason for the transfer.

<u>Fund From</u>	<u>Fund To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Stormwater Fund	20,000	Council Creek LID payment collection
General Fund	Street Fund	10,000	Council Creek LID payment collection
Fixed Asset Water Fund	Water Fund	15,000	S 29th Ave Water Main
		802,499	Booster Pump Station Upgrades
Fixed Asset Sewer Fund	Sanitary Sewer Fund	62,500	Fawn Street Sanitary Sewer Replacement
Parks System Development Fund	General Fund	1,500,000	Laurel Woods Trail
Traffic Development Fund	Street Fund	250,000	S 290th & 26th Complete Streets
		358,000	Davis Street Pedestrian Improvements
		1,150,000	N 19th & Davis Mini Roundabout
		50,000	S 29th Blvd - Phase 1
		\$4,217,999	

ALLOCATIONS

Allocations are the methods the city uses to charge each department for its portion of shared services such as administration, insurance, facilities and engineering. Allocation factors differ for each item being allocated. The allocation factors, method and individual amounts can be seen in the cost allocation plan. Below is summary of the allocations as they are displayed in the budget.

<u>REVENUE</u>	<u>AMOUNT</u>	<u>EXPENDITURE</u>	<u>AMOUNT</u>
General-Allocated Revenue	438,824	Stormwater Fund	5,703
		Water Fund	178,996
		Sanitary Sewer Fund	14,436
		Street Fund	239,689
 Internal Service-Allocated Revenue	 2,705,512	General Fund	924,419
		Stormwater Fund	467,041
		Water Fund	579,877
		Sanitary Sewer Fund	444,024
		Street Fund	290,151
 Utility Funds-Allocated Revenue			
Stormwater Fund	45,557	Allocated Utilities-Stormwater	137,957
Sanitary Sewer Fund	79,424	Allocated Utilities-Water	277,942
Street Fund	395,450	Allocated Utilities-Sanitary Sewer	104,532
	 \$ 3,664,767		 \$ 3,664,767

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

General Fund Revenue

Mission Statement

The General Fund provides basic municipal services: police, fire, library, community development, planning, engineering, municipal court and parks not funded elsewhere.

Services Provided

The revenue section provides the largest single source of revenue supporting municipal services – the property tax. Other general purpose, non-restricted revenue is contained within the General Fund.

Accomplishments 2023-2024

Overall, General Fund revenues have been flat in the past few years while overall costs of doing business continue to rise. Some new residential and commercial developments continue, which helps to increase development revenue, but residential development will slow substantially during 2024-2025 as available land has largely been developed. Some multi-family and commercial development is projected to continue going forward. Also, City staff will continue to advocate for additional land supply.

A 5-year replacement Fire Operating Levy was approved by voters in November 2023, which increased the rate from 0.487/\$1,000 to \$1.461/\$1,000 assessed value. These funds will allow the city to add additional FTE and meet some capital needs.

Objectives 2024-2025

One objective for 2024-2025 is to maintain a stable net working capital. We will continue the 5% Fee In-Lieu of Franchise for city owned utilities (stormwater, sanitary sewer and water) in the rights-of-way that is intended to provide more working capital. Staff will also continue to identify new revenue sources, such as transient lodging tax and a comprehensive review and management of existing and new right-of-way franchises.

BUDGET NARRATIVE

The estimate of Net Working Capital is the best estimate at budget time. It will be revisited throughout the budgeting process as staff achieves a better handling of the expected revenue and level of expenses for the current fiscal year. The goal is to carry forward 15% of current budgeted operating revenues, which has been achieved in recent years.

Property taxes are limited to a 3% increase on the assessed value of existing property, and roughly 50% for single-family and 30% multi-family new construction as compared to constructed value, due to the changed property ratio law. Newly constructed industrial properties are assessed at 100% of their constructed value. The estimate for property taxes is reduced by a discount to property owners for prompt payment and delinquencies. The budget estimate of property taxes is based on the 3% increase cap in the assessed valuation.

Interest rates have increased, resulting in increased earnings on cash balances in our state pool fund. Recent development projects that are currently in the works cause an increase in Construction Excise Tax revenue. The line item for the Construction Excise Tax also includes the amounts collected for Metro and the Hillsboro and Forest Grove school districts.

City staff anticipate about 100 additional homes and 2 large apartment complexes during the next couple years. We will continue to contract with the City of Forest Grove to provide our Building Dept. and inspection services.

Most fund and department narratives contain tables similar like the one below.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 3,024,586	\$ 4,376,519	\$ 6,629,453	\$ 5,174,221	\$ 5,174,221	\$ 5,174,221
Interest	\$ 25,277	\$ 199,738	\$ 40,000	\$ 150,000	\$ 150,000	\$ 150,000
OLCC	\$ 246,346	\$ 275,261	\$ 246,000	\$ 252,000	\$ 252,000	\$ 252,000
Revenue Share	\$ 169,672	\$ 186,226	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Marijuana Tax	\$ 60,908	\$ 58,047	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
Cigarette Tax	\$ 10,612	\$ 10,094	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
Property Tax - Current	\$ 3,252,776	\$ 3,613,787	\$ 3,650,000	\$ 3,850,000	\$ 3,850,000	\$ 3,850,000
Property Tax - Prior Year	\$ 56,141	\$ 47,976	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Property Tax - Fire Levy	\$ 398,155	\$ 441,638	\$ 450,000	\$ 1,425,000	\$ 1,425,000	\$ 1,425,000
Library Fines	\$ 2,744	\$ 3,866	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Court Fines	\$ 64,195	\$ 39,996	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Business License Permits	\$ 45,149	\$ 42,437	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Planning Permits	\$ 122,372	\$ 78,413	\$ 24,636	\$ 84,528	\$ 84,528	\$ 84,528
Council Creek LID	\$ 63,120	\$ 53,212	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Administrative Fees	\$ 420	\$ (0)	\$ -	\$ -	\$ -	\$ -
General Services Fee	\$ 730,489	\$ 772,542	\$ 786,000	\$ 848,000	\$ 848,000	\$ 848,000
Construction Excise Tax	\$ 573,024	\$ 412,585	\$ 359,328	\$ 1,151,250	\$ 1,151,250	\$ 1,151,250
Construction Excise Tax- Metro	\$ 88,372	\$ 36,187	\$ 32,378	\$ 104,400	\$ 104,400	\$ 104,400
Construction Excise Tax - HSD	\$ 513,889	\$ 153,739	\$ 65,649	\$ 1,095,532	\$ 1,095,532	\$ 1,095,532
Construction Excise Tax - FGSD	\$ 64,092	\$ 3,695	\$ 23,376	\$ 60,253	\$ 60,253	\$ 60,253
Property Lease	\$ 18,674	\$ 17,421	\$ 17,460	\$ 20,304	\$ 20,304	\$ 20,304
WCCLS	\$ 570,387	\$ 587,499	\$ 587,499	\$ 587,499	\$ 587,499	\$ 587,499
Rural Fire	\$ 177,697	\$ 194,300	\$ 315,669	\$ 360,058	\$ 360,058	\$ 360,058
Gaston Rural Fire	\$ 5,598	\$ -	\$ -	\$ -	\$ -	\$ -
PGE Electric -Franchise Fee	\$ 241,740	\$ 271,699	\$ 265,000	\$ 290,000	\$ 290,000	\$ 290,000
NW Natural Gas -Franchise Fee	\$ 111,082	\$ 143,699	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000
Evergreen Disp -Franchise Fee	\$ 85,236	\$ 102,572	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000
Hillsboro Garbage-Franchise Fe	\$ -	\$ 6,325	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
MACC Cable -Franchise Fee	\$ 52,647	\$ 48,444	\$ 52,000	\$ 45,000	\$ 45,000	\$ 45,000
Frontier Phone -Franchise Fee	\$ 12,095	\$ 6,744	\$ 15,000	\$ 6,800	\$ 6,800	\$ 6,800
MCImetro(Verizon)-Franch Fees	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Astound(Wave) -Franchise Fee	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Pmt in Lieu-Franchise-Utility	\$ 377,298	\$ 397,100	\$ 411,406	\$ 438,243	\$ 438,243	\$ 438,243
Planning Grants	\$ 36,221	\$ -	\$ 265,121	\$ 241,000	\$ 241,000	\$ 241,000
Library Grants	\$ 8,399	\$ 4,251	\$ 42,847	\$ 47,317	\$ 47,317	\$ 47,317
Police Grants	\$ 7,690	\$ 2,840	\$ -	\$ -	\$ -	\$ -
Fire Grants	\$ -	\$ 68,043	\$ -	\$ -	\$ -	\$ -
ARPA Grant	\$ 1,423,979	\$ 1,423,979	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 2,970	\$ 3,055	\$ 3,431	\$ 3,000	\$ 3,000	\$ 3,000
Donations	\$ 7,700	\$ 9,130	\$ 15,500	\$ 5,000	\$ 5,000	\$ 5,000
Land Sale Proceeds	\$ 12,851	\$ 2,030	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 53,867	\$ 71,345	\$ 89,559	\$ 5,000	\$ 5,000	\$ 5,000
Gain on Sale of Assets	\$ 1,291	\$ 28,881	\$ -	\$ -	\$ -	\$ -
Bancroft Fund Transfer	\$ -	\$ 26,927	\$ -	\$ -	\$ -	\$ -
Parks SDC Fund Transfer	\$ 19,930	\$ 413,923	\$ 1,538,500	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Allocated Revenue	\$ 384,463	\$ 390,393	\$ 418,940	\$ 438,824	\$ 438,824	\$ 438,824
TOTAL REVENUES	\$ 13,132,156	\$ 15,034,555	\$ 16,904,552	\$ 18,777,029	\$ 18,777,029	\$ 18,777,029

City Council

Mission Statement

To promote community involvement in building a safe, inclusive, and sustainable community by providing equitable access to fair, efficient, and effective public services.

Services Provided

Cornelius's citizens elect the Mayor and City Council members to provide leadership and establish the City's policies, which the City Manager and staff implement.

Formal decisions by the Council are made in regular Council meetings. Informational meetings and work sessions are held regularly.

STRATEGIC PLAN GOALS
GOAL 1: Enhance the City's communication and engagement to be more representative and equitable.
GOAL 2: Increase connectivity and engagement and improve culture within the City organization.
GOAL 3: Establish a shared community vision for Cornelius.
GOAL 4: Ensure safety for all community members.
GOAL 5: Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community.
GOAL 6: Identify community and economic development opportunities to support the community's needs.

Accomplishments 2023-2024

- Finalized the City of Cornelius Strategic Plan, which includes an updated organizational Vision, Mission and Goals.
- Approved a replacement local option Fire Levy.
- Continued to lead community events.
- Began work on a Community Vision plan with a target year of 2045.
- Revived the Cornelius Youth Advisory Council (YAC).
- Received the GFOA Distinguished Budget Presentation Award for the 16th time in a row, the Comprehensive Annual Financial Report award for the 15th time and the Popular Annual Financial Report award for the 13th time.

Objectives 2024-2025

- Update the City’s Strategic Plan.
- Continue to maintain a high level of services during a period of flattening revenues. (Goal 2)
- Continue financial stability, economic development, transportation projects, job creation, and retention of high-quality employees. (Goal 2)
- Provide for community needs through innovative, efficient, and cost-effective government services. (Goal 1)
- Finalize the Community Vision Plan. (Goal 3)
- Increase communication and outreach to our customers and citizens. (Goal 1)

BUDGET NARRATIVE

These costs are those directly associated with the City Council. The City Council members will each attend approximately twelve formal Council meetings and many hours at workshops and special meetings. The Council represents the City at special events and reviews staff reports, ordinances, resolutions, and special reports. The City Council also represents the City on local and regional committees.

Expenditures

Salary and Benefits: For many years the Mayor and City Council have each received \$50 per month and \$50 for each additional meeting attended, up to four per month. In FY2024 the monthly stipend increased to \$250 per month.

Travel and Training: The Mayor and City Council may attend the League of Oregon Cities Conference annually, and the City reimburses their travel expenses. The Mayor may attend the annual Oregon Mayors conference and other special events on behalf of the City. On occasion, an elected official may participate in national events or training opportunities, such as the National League of Cities conference.

Previously Professional Services had included a contribution to the Family Justice Center. This expenditure has been moved to Administration beginning with the FY2024 budget.

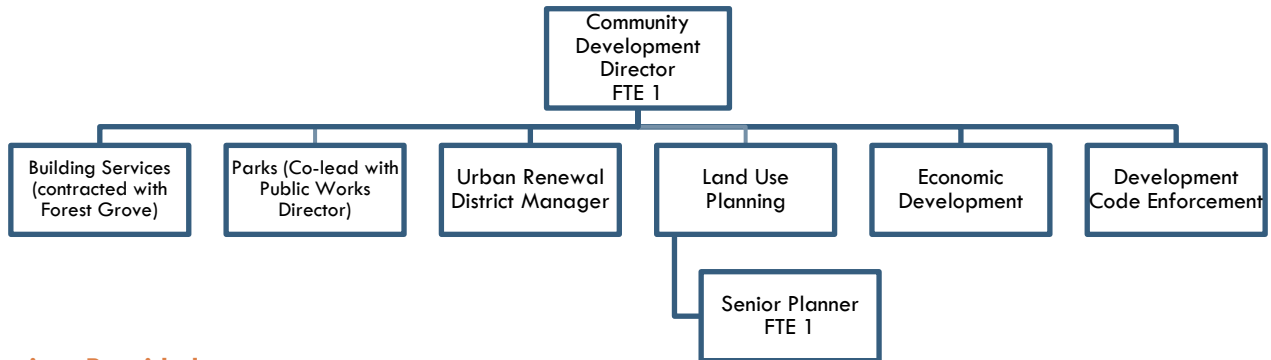
Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 3,000	\$ 3,006	\$ 21,000	\$ 15,000	\$ 15,000	\$ 15,000
Fringe Benefits	\$ 230	\$ 242	\$ 2,165	\$ 1,546	\$ 1,546	\$ 1,546
PERSONNEL SERVICES	\$ 3,230	\$ 3,248	\$ 23,165	\$ 16,546	\$ 16,546	\$ 16,546
<i>Total Full Time Equivalent(FTE)</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
Operational Supplies	\$ -	\$ 138	\$ 1,800	\$ 3,300	\$ 3,300	\$ 3,300
Dues, Education, Training	\$ 880	\$ 7,718	\$ 10,000	\$ 27,000	\$ 27,000	\$ 27,000
Professional Services	\$ 10,500	\$ 10,500	\$ -	\$ -	\$ -	\$ -
MATERIALS AND SERVICES	\$ 11,380	\$ 18,356	\$ 11,800	\$ 30,300	\$ 30,300	\$ 30,300
TOTAL EXPENDITURES	\$ 14,610	\$ 21,604	\$ 34,965	\$ 46,846	\$ 46,846	\$ 46,846

*City Council is paid a monthly stipend through payroll but are not counted as FTE.

Community Development

Mission Statement

This Department strives to shepherd private development in Cornelius in close coordination with residents, business owners, and other community stakeholders. Through administration of land use planning, building, economic development, and code enforcement programs, the Department strives to foster a sustainable, independent, and prosperous community for current and future generations.



Services Provided

Provide management and administrative support to City administration, City Council, commissions, and boards. The Department provides management of the Planning, Code Enforcement, Economic Development (in coordination with the City Manager), and Building Services (the latter contracted with the City of Forest Grove). The Department works closely with the Public Works Department to plan for and oversee the City parks system. The Community Development Director serves as the manager for the Cornelius Urban Renewal District, and represents Cornelius in area and regional policy development, intergovernmental cooperation, public/private partnerships, and park planning and funding.

Accomplishments 2023-2024

- Processed over 107 design review applications, facilitating construction of over 100 new homes in the city.
- Processed 115 Type I or II administrative design review permits, conditional use permits, modifications, property line adjustments, and sign permits.
- Participated in review of new state regulations affecting the City. Prepared and submitted testimony.
- Worked with partner agencies to continue development of the Council Creek Regional Trail Corridor and made significant progress on the development and implementation of the project.
- Worked with partner agencies to continue development of the Tualatin Valley Highway Bus Rapid Transit Project.
- Worked with partner agencies to continue development of the Transit Planning within Washington County and for the region.

- Held pre-application conferences and follow-up meetings with developers.
- Maintained updates to Community Development pages and subpages on the City website. Created new pages to broaden information and services to the public. Maintained online mapping platform for land use and development information.
- Held Planning Commission workshops to share information and discuss City and regional issues.
- Continued to advocate for the need for Urban Growth Boundary Amendments. Facilitated and assisted the City Manager in initiating a Legislative Bill to add land to the City's Urban Growth Boundary.
- Initiated and managed the update of the City's Economic Opportunities Analysis.

Objectives 2024-2025

- Continue to work with a consortium on litigation related to the Climate Friendly and Equitable Communities Rulemaking. Complete related comprehensive plan and Municipal Code updates. (Goals 3, 4, & 5)
- Work with Washington County Land Use and Transportation to update the City/County Urban Planning Area Agreement. (Goals 3, 4, & 5)
- Implement the medium-term recommendations from the Cornelius Economic Opportunities Analysis and Strategic Action Plan. (Goals 1, 2, & 4)
- Oversee City role in construction and opening of prospective industrial facilities. (Goals 1 & 2)
- Encourage growth of industrial sector through direct outreach to developers, brokers, companies, and regional partners. Analyze industrial needs of companies to ensure adequate industrial land supply. (Goals 1 & 2)
- Work with the community to update the Parks Master Plan, and assist the City Manager and City Council to fund, and plan for, the potential acquisition of the Forest Grove Schol District facility for a community center. (Goal 4)
- Hold one training session on legal issues and new Department of Land Conservation and Development rules. (Goal 3)
- Make needed updates to the Cornelius Municipal Code. (Goals 3, 4, & 5)
- Continue supporting Cornelius residents and advocating for Cornelius on County and regional projects (e.g., Council Creek Regional Trail, TV HWY Bus Rapid Transit Projects). (Goals 1, 2, 4, & 5)
- Continue to encourage redevelopment of underused retail spaces and new development within the city's commercial areas. (Goals 1 & 2)
- Continue to conduct Visioning for the City. Fold the results into a Comprehensive Plan Rewrite and Parks Master Plan Update.

Plaza Los Amigos
Under Construction



EXPENDITURES

Personnel Services

A Department Director and a Senior Planner comprise the staff for the Department. The City will continue contracting with the City of Forest Grove for Building Services.

Materials and Services

The budget expenditures for Materials and Services are status quo from last year, with the exception of American Rescue Plan Act (ARPA) grant funding for professional services for contracts for the Comprehensive Plan and Parks Master Plan updates, and regional funding for the Anti-Gentrification Anti-Displacement study. 2024-2025 will see the development of several Municipal code updates to comply with recent state legislation and the updates and studies cited above. The payment of construction excise taxes to Metro and the Hillsboro and Forest Grove School districts appears in the intergovernmental service account.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 188,220	\$ 198,461	\$ 214,884	\$ 226,032	\$ 226,032	\$ 226,032
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 94,081	\$ 96,586	\$ 118,201	\$ 123,968	\$ 123,968	\$ 123,968
PERSONNEL SERVICES	\$ 282,301	\$ 295,047	\$ 333,085	\$ 350,000	\$ 350,000	\$ 350,000
<i>Total Full Time Equivalent(FTE)</i>	2.00	2.00	2.00	2.00	2.00	2.00
Operational Supplies	\$ 4,943	\$ 1,836	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
Equipment - O&M	\$ 30	\$ 1,046	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
Dues, Education, Training	\$ 1,337	\$ 1,817	\$ 4,180	\$ 4,180	\$ 4,180	\$ 4,180
Professional Services	\$ 54,553	\$ 10,157	\$ 277,121	\$ 253,000	\$ 253,000	\$ 253,000
Uniforms & Protective Gear	\$ -	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
Rentals/Leases	\$ -	\$ 156	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Intergovernmental Services	\$ 639,002	\$ 185,514	\$ 116,222	\$ 1,208,734	\$ 1,208,734	\$ 1,208,734
Advertising	\$ 1,251	\$ 964	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250
Reimbursable Expense	\$ 11,041	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS AND SERVICES	\$ 712,156	\$ 201,489	\$ 407,473	\$ 1,475,864	\$ 1,475,864	\$ 1,475,864
Equipment - Operations	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
CAPITAL OUTLAY	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
TOTAL EXPENDITURES	\$ 994,457	\$ 496,536	\$ 752,558	\$ 1,837,864	\$ 1,837,864	\$ 1,837,864



New Rinchem Building

Performance Measures	Actual FY2022-2023	Estimated FY2023-2024	Forecast FY2024-2025
Number of Pre-Application Conferences Held	13	14	12
Percent of Type I Development application decisions within 10 days of complete application	90/91 (99%)	100%	99%
Percent of Type II Development application decisions within 45 days of complete application	4/4 (100%)	100%	99%
Percent of type III Development application decisions within 120 days of complete application	9/12 (75%)	90%	100%
Number of City initiated Plan or Code adoptions or amendments	1	3	2
Number of Planning Commission meetings held	10	12	6
Number of Parks Advisory Board Meetings Held	6	8	PIAB
Number of land use applications reviewed	134	75	50
Number of Annexations	3	2	4
Number of non-land use permits processed	7	15	20
Number of Code Enforcement cases	7	10	7

Performance Measurement Outcome Explanation

City staff tracked the Legislative Session and worked with the City Manager to comment on two major bills. Research, organization, strategic planning, legal interpretation and representation of City interests in local, regional and state meetings is more qualitative than quantitative. The number of projects and formal elements of review and communication with developers show a measure of progress in a community.

The city is growing with Laurel Woods finishing Phase 9 and beginning the last two phases, 10 and 11. The remaining 40 acre vacant residential property is owned by the Hillsboro School District. Just two parcels in the industrial area remain vacant; one 12.52 acre Metro parcel and one privately-owned parcel one acre in size. Commercially zoned land is becoming increasingly scarce as more development and Planning Commission approvals occur. Only parcels that are difficult to construct remain. Significantly, one industrial developer is looking to acquire land within the NW UGB Industrial area to annex and develop, due to a positive experience developing in the city.

One parcel (0.63 acres) in the NE UGB area and one parcel (1.00 acres) in the City may develop with Middle Housing. The 346 unit apartment complex is likely to break ground in the summer of 2024. Due to high interest rates, many of the projects approved in 2022 - 2023 have not developed yet and required time extensions. With changes in interest rates and hope in the markets, we anticipate many of the projects to begin construction in the summer of 2024. The push is to expand the Urban Growth Boundary to allow for development into the future. Electricity remains an issue as the existing substation has reached capacity and PGE hasn't acquired additional property for a supplemental substation.

The list of long-range planning projects shows a continuing record of implementing state and regional policy within the community's vision into organized policy and action; this record is substantial for a two-person program. These efforts are reflected in the "Grant Revenue" row in the Performance Measures but nowhere else in the total efforts portrayed in the graphs or tables. Important long-range planning initiatives include: Visioning; Anti-Displacement and Anti-Gentrification strategy development and adoption; Comprehensive Plan Rewrite and Parks Master Plan Updated; and Climate Friendly and Equitable Communities compliance. Several of these activities are directed by the City Council's strategic plan.

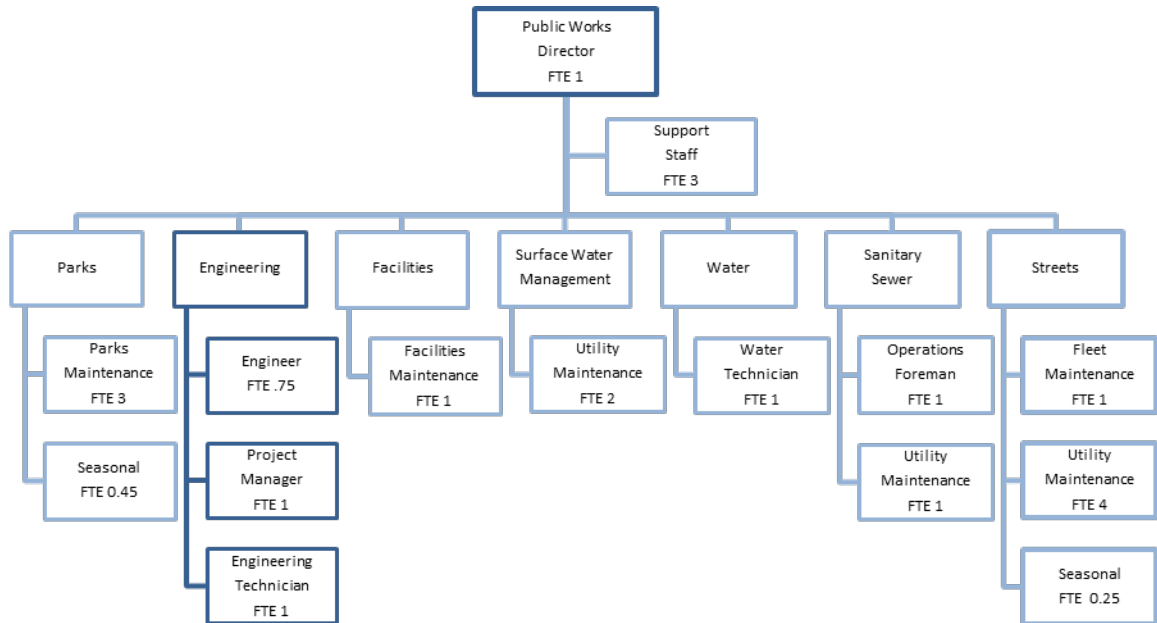
A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized, sans-serif font. The back shape is light blue and is partially visible behind the orange one.

Cornelius

Engineering

Mission Statement

This division of Public Works provides current and long-range engineering services for the City-owned utilities (water, sanitary sewer, and stormwater), transportation, and parks.



Services Provided

The major categories of services provided are: development engineering and public works engineering.

Development Engineering:

- Review and approve construction plans for all public improvements, erosion control measures, and stormwater treatment facilities proposed by private developers.
- Inspect public infrastructure and water quality facility construction.
- Inspect erosion control measures and enforce erosion control rules, when needed.

Public Works Engineering:

- Maintain and oversee the periodic update of master plans for water, sanitary sewer, stormwater, and transportation systems.
- Design new public infrastructure including parks, streets, water systems, sanitary sewers, and stormwater conveyance and treatment.
- Oversee the bidding process and provide construction management for new public infrastructure projects.

- Maintain city infrastructure maps and improve mapping capabilities for use on mobile devices in the field.
- Identify existing problem areas and develop plans and specifications for projects to correct the problems.
- Create and maintain computerized databases for stormwater facilities and infrastructure maintenance activities.
- Assist the Public Works Director in evaluating and implementing new maintenance technologies.

Accomplishments 2023-2024

- Reviewed and approved engineering design plans and inspected construction on two major subdivisions with 150 lots and a number of commercial, multi-family, industrial, and institutional projects.
- Accepted \$2.4M in infrastructure improvements for a large phase of a major subdivision.
- Initiated construction of the new Water Park booster station.
- Completed design of Phase 5 of the water main replacement program.
- Designed the sanitary sewer replacement for the failing Fawn Street line between 10th and 12th Avenues.
- Initiated construction of the intersection of N. 19th and Davis into a mini-roundabout.
- Completed design of the Laurel Woods pedestrian causeway.
- Completed design and easement acquisition for the CDBG-funded sidewalk projects on S. 4th Ave, S. 12th Ave, S. 20th Ave., and N. Davis St. (11th to 14th) and completed construction of the projects.
- Designed and managed the 2023-2024 pavement management projects.

Objectives 2024-2025

- Review and approve engineering design plans for a number of commercial, multi-family, and industrial privately funded projects. (Goal 5)
- Accept approximately \$4.0M of infrastructure improvements in major subdivisions and commercial projects. (Goal 5)
- Oversee design of the Cornelius portion of the Council Creek Regional Trail. (Goal 5)
- Complete construction of the new mini-roundabout at N. 19th and Davis and extension of Davis Street east to the Fred Meyer parking lot. (Goal 5)
- Construct the sanitary sewer replacement for failing Fawn Street line between 10th and 12th Avenues. (Goal 5)
- Construct Phase 5 of the water main replacement program. (Goal 5)
- Design Phase 6 of the water main replacement program. (Goal 5)
- Construct the Laurel Woods pedestrian causeway. (Goal 5)
- Continue construction of the new Water Park booster station. (Goal 5)
- Design and construct CDBG-funded sidewalk project on N. Davis Street from 10th to 11th Avenues. (Goal 5)

- Complete design of S. 29th Blvd – Phase 1 from Laurel Woods to Dogwood Street. (Goal 5)
- Design improvements to S. 20th and S. 26th to improve pedestrian safety and mitigate traffic impacts to the neighborhood. (Goal 5)
- Design and manage the 2024-2025 pavement management projects. (Goal 5)

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 247,498	\$ 259,524	\$ 272,277	\$ 285,015	\$ 285,015	\$ 285,015
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 122,138	\$ 121,382	\$ 145,006	\$ 151,676	\$ 151,676	\$ 151,676
PERSONNEL SERVICES	\$ 369,637	\$ 380,906	\$ 417,283	\$ 436,691	\$ 436,691	\$ 436,691
<i>Total Full Time Equivalent(FTE)</i>	<i>2.75</i>	<i>2.75</i>	<i>2.75</i>	<i>2.75</i>	<i>2.75</i>	<i>2.75</i>
Operational Supplies	\$ 700	\$ 526	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Equipment - O&M	\$ 2,793	\$ 1,317	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,250
Dues, Education, Training	\$ 4,748	\$ 5,871	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
Professional Services	\$ 2,481	\$ 2,202	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405
Uniforms & Protective Gear	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
Rentals/Leases	\$ 376	\$ 248	\$ 550	\$ 550	\$ 550	\$ 550
Advertising	\$ 253	\$ 431	\$ 500	\$ 500	\$ 500	\$ 500
MATERIALS AND SERVICES	\$ 11,350	\$ 10,595	\$ 17,705	\$ 17,705	\$ 17,705	\$ 17,705
TOTAL EXPENDITURES	\$ 380,987	\$ 391,501	\$ 434,988	\$ 454,396	\$ 454,396	\$ 454,396

<i>Performance Measures</i>	<i>Actual FY2022-2023</i>	<i>Estimated FY2023-2024</i>	<i>Forecast FY2024-2025</i>
Total # of erosion control inspections completed	1031	800	500
Value of accepted privately funded public infrastructure	\$2.7M	\$2.5 M	\$1.5M
Number of large CIP projects completed (over \$1,000,000)	0	1	2
Number of small CIP projects completed (under \$1,000,000)	4	1	4
Number of commercial, industrial, multi-family, and institutional projects approved for construction	2	4	4

Performance Measurement Outcome Explanation

Erosion control permits are measured to meet the requirements of the MS4 stormwater permit. The numbers are based on the level of on-going construction in Cornelius at a given time. Erosion control inspections at each site are typically required weekly. If inspections are not completed per the MS4 schedule, the City and Clean Water Services (CWS) are in violation of their state-issued MS4 permit.

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Cornelius

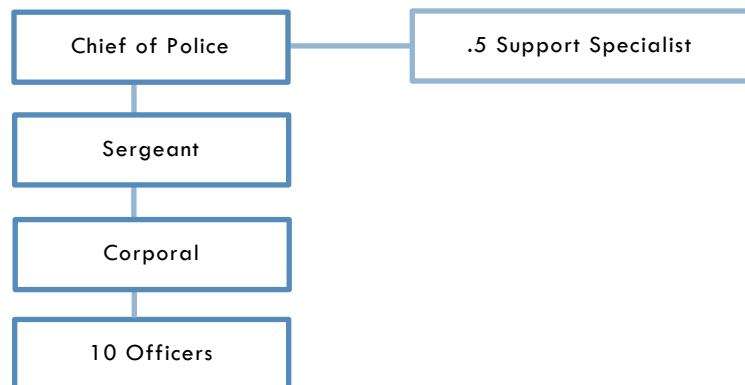
Police

Mission Statement

The Mission of the Cornelius Police Department and Washington County Sheriff's Office is to Conserve the Peace through Values Driven Service.

Services Provided

The Cornelius Police Department (CPD) services are provided through a contract with the Washington County Sheriff's Office (WCSO). Primary duties and responsibilities include, but are not limited to; patrolling city streets, County roads, and State Highway 8, enforcing traffic laws, providing community education on crime prevention, addressing municipal code violations and community livability issues, conducting criminal investigations, standing up incident command structure during disasters and emergencies, administering records, enhancing community safety through mutual aid to surrounding police agencies, and responding to routine and emergency public demand calls for service.



Accomplishments 2023-2024

FY 2023-2024 was the tenth year of contracting with the Washington County Sheriff's Office. During that time, officers continued to foster positive community engagement and worked diligently to enhance public trust by participating in the below community events and public safety enforcement programs for the 2.3 square mile area that is home to 14,398 community members.

- New Cornelius Chief of Police and Sergeant – Chief Mitch Coley and Sergeant Tony Morris.
- Community Charla (community talk) at Central Cultural about Open Door emergency housing pods.
- Sponsored Backpacks for Children event.
- Assisted with Holiday Tree Lighting.
- Gave speech at Veterans Day Ceremony.
- Organized Community Dinner with outreach partners.
- Sponsored and coordinated National Night Out.

- Spearheaded Shop with a Cop at Walmart and Fred Meyer.
- WCSO spent \$3,000 updating the Patrol Briefing Room.
- CPD set to receive Hybrid vehicles to replace existing fully gas-powered vehicles.
- Deputy Joel Dale received a Humanitarian Award for life saving efforts.
- Received Department of Transportation overtime grants (\$12,000).
 - Seat Belt
 - Pedestrian
 - Speed
 - Cell Phone enforcement



Objectives 2024-2025

- Increase officers' self-initiated activity post-COVID pandemic protocols. (Goal 1 &2)
- Reduce vehicle crashes with officer presence and traffic enforcement. (Goal 4)
- Build trust by attending public events and positively engaging with our community. (Goals 1 &2)
- Continue to use focused patrol-based missions to address livability issues and criminal activity. (Goal 3)
 - Missions include abandoned vehicles, parking, nuisance properties, and covert theft tracking.

REVENUES

Revenues for the Department are provided by the City's general fund.

EXPENDITURES

Personnel Services

The Police Chief, Sergeant, Corporal, and Officers are supported by the Washington County Sheriff's Office Patrol Division that apply for traffic grants and backfill staffing shortages, and Washington County's Human

Resources, County Counsel, and Fleet Services. Additionally, CPD is supported by one shared Public Safety Support Specialist, who also supports the Fire Department.

Materials and Services

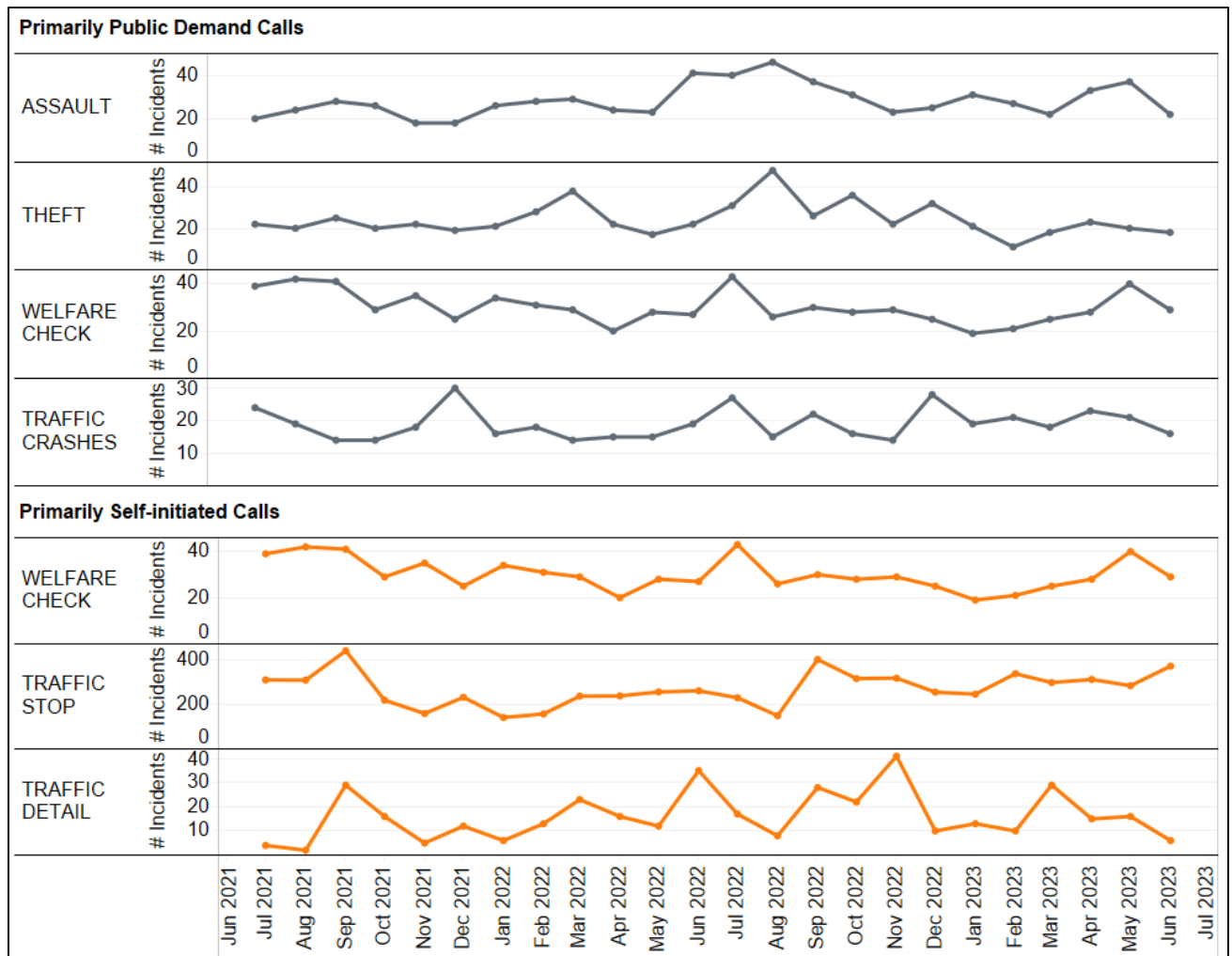
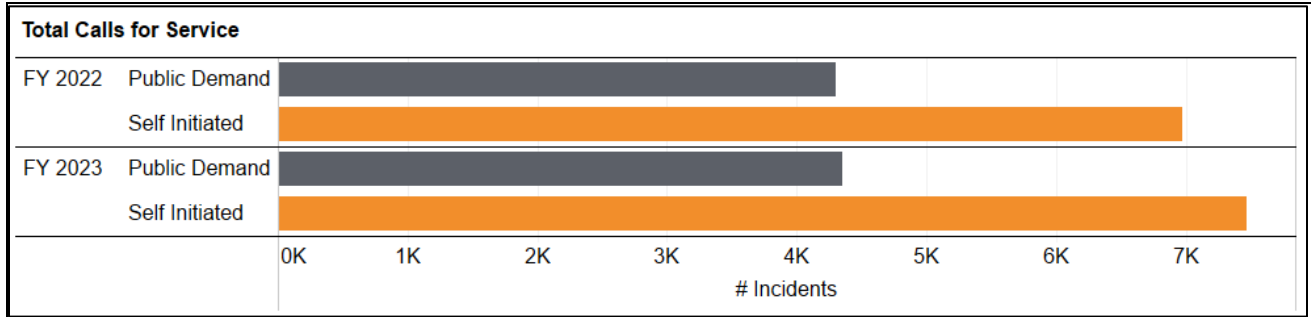
The FY2025 budget reflects a modification to the contracted staffing levels in the Police Department. The upcoming budget year authorizes 13 full-time, sworn police officers through an Intergovernmental Agreement with the Washington County Sheriff’s Office. The Intergovernmental Agreement is effective through 2032. Through reorganization and elimination of management positions, greater emphasis is placed on patrol responsibilities.

The Department dispatch fees charged by the Washington County Consolidated Communications Agency (WCCCA) (911) have increased for this new fiscal year. These fees represent actual or expected costs for dispatch services.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 37,782	\$ 39,776	\$ 41,898	\$ 44,016	\$ 44,016	\$ 44,016
Hourly	\$ 1,663	\$ 5,196	\$ 4,044	\$ 4,206	\$ 4,206	\$ 4,206
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 20,596	\$ 22,046	\$ 24,890	\$ 26,074	\$ 26,074	\$ 26,074
PERSONNEL SERVICES	\$ 60,041	\$ 67,018	\$ 70,832	\$ 74,296	\$ 74,296	\$ 74,296
<i>Total Full Time Equivalent(FTE)</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>
Operational Supplies	\$ 3,289	\$ 3,164	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
Equipment - O&M	\$ 894	\$ 726	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Dues, Education, Training	\$ 240	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
Professional Services	\$ 2,689,927	\$ 2,853,267	\$ 3,001,347	\$ 3,100,943	\$ 3,100,943	\$ 3,100,943
Rentals/Leases	\$ 3,477	\$ 2,942	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
Intergovernmental Services	\$ 131,650	\$ 137,686	\$ 154,474	\$ 151,038	\$ 151,038	\$ 151,038
MATERIALS AND SERVICES	\$ 2,829,476	\$ 2,997,786	\$ 3,167,121	\$ 3,263,281	\$ 3,263,281	\$ 3,263,281
TOTAL EXPENDITURES	\$ 2,889,517	\$ 3,064,804	\$ 3,237,953	\$ 3,337,577	\$ 3,337,577	\$ 3,337,577

Performance Measures

Product	Measure	Actual 2022-2023	Estimated 2023-2024	Forecast 2024-2025
Community outreach events	National Night Out	1	1	1
	Backpacks for Children	1	1	1
	Coffee with a Cop	1	1	3
	Community Dinner	1	1	1
	Shop with a Cop	1	2	2
Directed Missions & Code Enforcement	Warrant checks	166	300	350
	Abandoned Vehicles towed	15	20	50
	Parking Enforcement	286	325	375
	Focus Enforcement Missions	8	10	12
	Other Code Complaints	47	60	75



WCSO makes up 95% of the response.

The categories titled as “primarily” Public Demand or Self-initiated indicate how a majority of those calls are generated.

Municipal Court

Mission Statement

Ensure that each person cited for a violation is guaranteed and provided all their constitutional rights to a fair and speedy judicial process, in such a manner that it preserves both the dignity and rights of the defendant, as well as the members of the Cornelius community.

Services Provided

Municipal Court services are provided through an Intergovernmental Agreement with the City of Forest Grove. The Municipal Court Judge oversees the judicial process while staff provides customer service, records maintenance, accounts receivable, and support in all court and judicial matters. Forest Grove Municipal Court is open five days a week and several courts are held each month.

Accomplishments 2023-2024

- Continued to provide efficient and effective court services through Forest Grove Municipal Court.

Objectives 2024-2025

- Continue to monitor the Intergovernmental Agreement between Cornelius and Forest Grove for court services. (Goal 2)

REVENUE

All revenues collected through traffic violations and City Ordinance violations are managed by Forest Grove Municipal Court. Fines are distributed to the State, County and Law Enforcement Medical Liability (LEMLA) accounts and the remaining balance is shared between the two cities. Forest Grove will keep the first \$30,000 collected to offset the costs associated with Municipal Court services.

Materials and Services

Municipal Court collection accounts will continue to be monitored and payments received.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Professional Services	\$ 502	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Intergovernmental Services	\$ 3,775	\$ 1,559	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
Reimbursable Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS AND SERVICES	\$ 4,277	\$ 1,559	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
TOTAL EXPENDITURES	\$ 4,277	\$ 1,559	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700

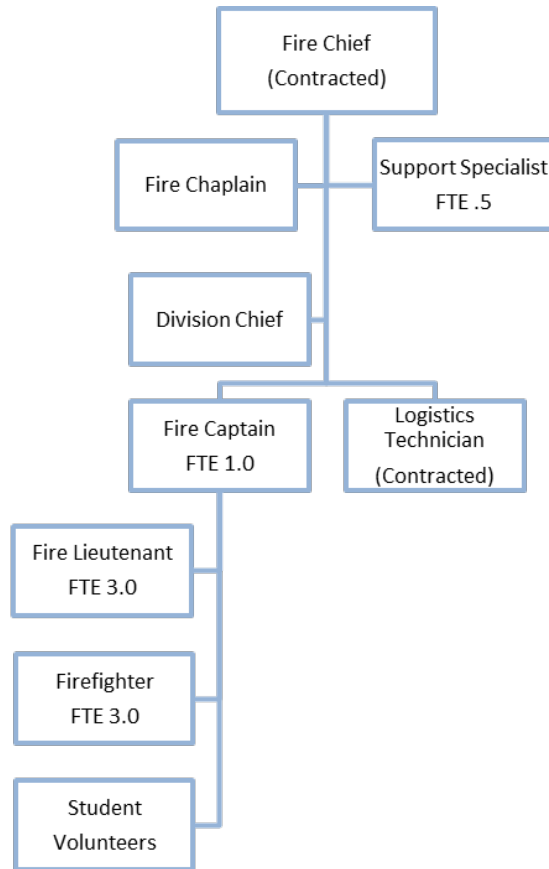


Cornelius

Fire

Mission Statement

We prevent harm by protecting life, property and the environment.



The City of Cornelius contracts with the City of Forest Grove for Fire Chief and Logistics Technician services. The organizational chart above depicts the City of Cornelius's FTEs. Additionally, many other administrative, vehicle/equipment, and other services are available to Cornelius Fire through our partnership with the City of Forest Grove.

Services Provided:

Primary duties and responsibilities include: fire suppression, emergency medical operations, hazard materials incidents, fire prevention, disaster preparedness, code enforcement, and fire/medical mutual aid to other fire departments.

Vision - Who we are: People who care about people.

Purpose - Why we're here: To put others first. To make positive contacts. To build relationships.

Values: Prevent – Protect – Serve.

Priorities: Service delivery. Workforce development. Administration and support services.

Expectations: Be Professional. Have fun. Never say, “That’s not my job”. Never say, “I wish I would have done that”. Build relationships.

Accomplishments 2023 - 2024

- Held a Fire Lieutenant recruitment process and hired a Fire Lieutenant to fill a newly added and approved FTE.
- Continued bi-monthly All-Officer meetings as a way to provide communication up and down through the Department, as well as regular meeting between Labor and Management.
- Transitioned to AMR for ambulance transport services.
- Administered a volunteer recruit fire academy.
- Completed capital purchases of a replacement pickup truck and turnout washer/dryer, and designed and ordered a replacement type I fire apparatus.
- In order to increase the number of daily staffed career firefighters and to support future capital needs, the Department enlisted internal and external support for a replacement local option levy ballot measure, which was approved by voters.
- Successfully secured a \$35,000 Oregon State Fire Marshal’s wildfire seasonal staffing grant.
- Planned and organized our annual fire station open house. Cornelius firefighters welcomed community members into our fire station again and communicated our fire safety message to children and adults.

Objectives 2024-2025

- Enhance staffing levels through firefighter recruitment (Goal 4 and 5).
- Pursue grant opportunities for equipment and firefighting personnel (Goal 5).
- Continue to participate in the governance Task Force (Goal 5).
- Conduct a space study of the public safety building and schedule improvements (Goal 5).
- Complete Emergency Operations Plan update (Goal 5).
- Implement and improve operational deployment of firefighter volunteers (Goal 4).



BUDGET NARRATIVE

In 2023, Cornelius Fire Department calls for service totaled 2,354. This equals a decrease in call volume of approximately 11%.

The Cornelius Rural Fire Protection District contracts fire service from the City of Cornelius. They have a reoccurring Intergovernmental Agreement that outlines each agency’s financial obligation. Operational costs are calculated based on the difference between the number of calls responded to in each jurisdiction minus mutual aid given to other agencies. In FY 2024-2025 the City will pay 86.63% and the District will pay 13.37% of personnel services and materials and services. Capital cost sharing is based on the difference of assessed valuation between the City and District. It is projected that the City will pay 82.30% and the district will pay 17.70 % of the capital costs.

The City intends to assess the cost reimbursement formula and propose amendments to the IGA, as needed.

EXPENDITURES

Personnel Services

Currently, the number of volunteers for the Cornelius Fire Department fluctuates between 20 and 40 people at any given time (including 9 student volunteer firefighters who receive a monthly stipend). These volunteers are shared as part of our joint efforts with Forest Grove Fire and Rescue. In Cornelius, they are supported by 7 paid career positions, one of which was added in FY2023. There is also a .5 FTE Support Specialist position that is shared with the Police Department. The Fire Chief and Logistics Technician are contracted through an Intergovernmental Agreement with the City of Forest Grove. The City of Cornelius intends to review these two IGAs and propose amendments, as needed.

The student volunteer program and two firefighter/paramedics have been funded by a levy passed in 2019, and will continue to be funded through the recently passed November 2023, levy. Additional firefighter staffing improvements expected to take place in FY25 will also be funded by the recently passed November 2023, levy. The remaining 5 firefighter positions, and shared .5 Support Specialist are funded through the General Fund.

Our volunteers are divided into two distinct groups:

- **Student Volunteer Firefighters:** These are levy funded fire science or paramedic students enrolled at a university or college that work 24-hour shifts with 48 hours off; in return they are provided a stipend to assist with education expenses. There are a total of 12 budgeted student volunteer positions.
- **Non-Student Volunteer Firefighters:** In order to maintain firefighter certification, non-student volunteers are able to attend various training opportunities per month and shift staffing opportunities at the fire station. When able, those who live within the District boundary respond from home to staff fire apparatus or respond to an emergency.

Materials and Services

Materials and services continue to increase as we have seen over the last few years due to supply and demand. Increased costs to purchase new protective gear will be noticed in the new fiscal year due to onboarding of new firefighters. Increases are being requested for EMS supplies, apparatus and service maintenance, occupational health, and physician advisor costs. The Fire Chief and Logistics Technician are contracted with the City of Forest Grove through an Intergovernmental Agreement, and are therefore budgeted within the Professional Services line item.

Capital Outlay

We have proposed the following capital projects for fiscal year 2024-2025:

- \$14,000 to replace cardiac monitors, which is scheduled to be paid for over the next 7 years.
- \$30,000 to improve audio visual equipment technology and system improvements in the Department training room (levy funded).

Debt Service

The Type I engine was purchased in 2014. It was financed by the Cornelius Rural Fire Protection District with the City paying the debt back over 15 years. The debt will be fully paid in January 2029.

For FY2023-2024 we removed Debt Service from the Fire Department budget and placed it within the General Fund Debt Service. This will help better account for overall General Fund debt.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 410,032	\$ 400,367	\$ 531,854	\$ 545,587	\$ 545,587	\$ 545,587
Hourly	\$ 11,766	\$ 49,573	\$ 57,000	\$ 29,000	\$ 29,000	\$ 29,000
Overtime	\$ 70,956	\$ 76,451	\$ 105,334	\$ 40,000	\$ 40,000	\$ 40,000
Fringe Benefits	\$ 190,766	\$ 185,421	\$ 356,854	\$ 340,850	\$ 340,850	\$ 340,850
PERSONNEL SERVICES	\$ 683,521	\$ 711,813	\$ 1,051,042	\$ 955,437	\$ 955,437	\$ 955,437
Total Full Time Equivalent(FTE)	4.50	4.50	5.50	5.50	5.50	5.50
Operational Supplies	\$ 24,753	\$ 25,775	\$ 24,650	\$ 26,150	\$ 26,150	\$ 26,150
Equipment - O&M	\$ 63,226	\$ 104,330	\$ 122,425	\$ 134,220	\$ 134,220	\$ 134,220
Dues, Education, Training	\$ 6,896	\$ 16,378	\$ 17,200	\$ 17,200	\$ 17,200	\$ 17,200
Professional Services	\$ 109,081	\$ 136,524	\$ 151,250	\$ 130,607	\$ 130,607	\$ 130,607
Uniforms & Protective Gear	\$ 36,931	\$ 35,589	\$ 42,900	\$ 42,900	\$ 42,900	\$ 42,900
Rentals/Leases	\$ 854	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Intergovernmental Services	\$ 54,851	\$ 56,496	\$ 58,192	\$ 59,937	\$ 59,937	\$ 59,937
Advertising	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
Nuisance Abatement	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
MATERIALS AND SERVICES	\$ 296,592	\$ 375,092	\$ 422,917	\$ 417,314	\$ 417,314	\$ 417,314
Equipment - Capital	\$ 13,520	\$ 13,520	\$ 475,000	\$ 14,000	\$ 14,000	\$ 14,000
CAPITAL OUTLAY	\$ 13,520	\$ 13,520	\$ 475,000	\$ 14,000	\$ 14,000	\$ 14,000
RFPD Capital - Principal	\$ 22,191	\$ 22,751	\$ -	\$ -	\$ -	\$ -
RFPD Capital - Interest	\$ 4,371	\$ 3,811	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 26,561	\$ 26,561	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,020,194	\$ 1,126,987	\$ 1,948,959	\$ 1,386,751	\$ 1,386,751	\$ 1,386,751

Fire – Local Option Levy

Mission Statement

The purpose of this Fund is to provide additional personnel and funding for the Fire Department.

Accomplishments 2023-2024

- We responded to the need to fill positions vacated through retirements and resignations.

Objectives 2024-2025

- Increase staffing by hiring three additional FTEs. (Goal 4 & 5)
- Evaluate capital needs and create a plan for acquisition, replacement and upgrades. (Goal 4 & 5)
- Continue to seek funding to meet the long-term needs of the City. (Goal 3)

BUDGET NARRATIVE

The levy was originally approved by the voters in 2015. A new 5-year replacement levy was approved in 2024, which increased the rate from \$0.487 to \$1.461/\$1,000 assessed value.

Levy funding will allow the Fire Department to meet increased costs and call demand, reduce 911 response times, and better deliver advanced lifesaving medical treatment by funding three additional firefighters, increasing the number of daily professional firefighters available to serve the community. Funding also allows for four early-career student interns to address the decrease in volunteer firefighters. Staff will also be able to plan for replacement of fire vehicles and equipment and make improvements to the Public Safety building.

The previous Levy allowed for two FTE, while the new Levy allows for five FTE.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 153,167	\$ 202,939	\$ 172,596	\$ 458,617	\$ 458,617	\$ 458,617
Hourly	\$ 66,900	\$ 69,105	\$ 162,000	\$ 162,000	\$ 162,000	\$ 162,000
Overtime	\$ 30,356	\$ 82,236	\$ 68,621	\$ 60,000	\$ 60,000	\$ 60,000
Fringe Benefits	\$ 92,057	\$ 118,423	\$ 129,724	\$ 320,074	\$ 320,074	\$ 320,074
PERSONNEL SERVICES	\$ 342,481	\$ 472,702	\$ 532,941	\$ 1,000,691	\$ 1,000,691	\$ 1,000,691
Total Full Time Equivalent(FTE)	2.00	2.00	2.00	5.00	5.00	5.00
Operational Supplies	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Equipment - O&M	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Dues, Education, Training	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms & Protective Gear	\$ -	\$ -	\$ -	\$ 34,365	\$ 34,365	\$ 34,365
MATERIALS AND SERVICES	\$ -	\$ -	\$ -	\$ 111,365	\$ 111,365	\$ 111,365
Building & Improvements - Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - Operations	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL EXPENDITURES	\$ 342,481	\$ 472,702	\$ 532,941	\$ 1,142,056	\$ 1,142,056	\$ 1,142,056

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

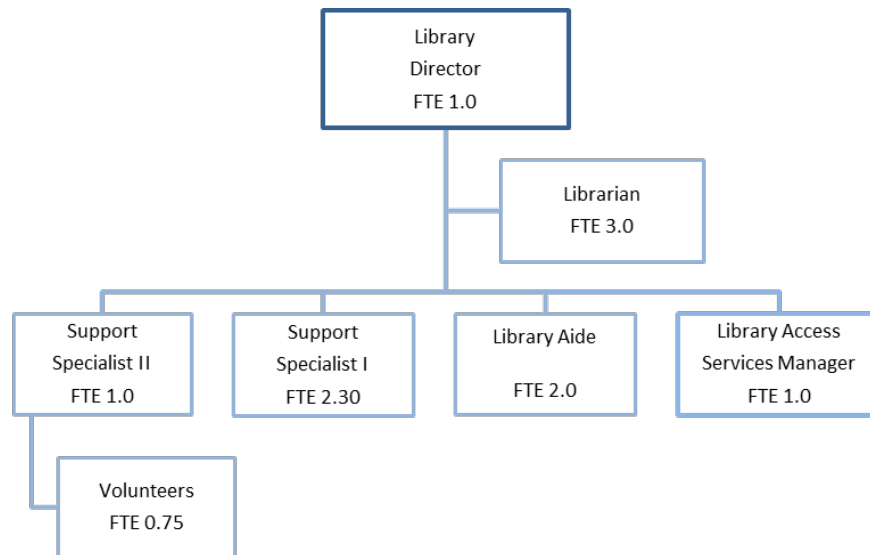
Library

Mission Statement

Connect, inspire, and empower all to thrive. Conectar, inspirar, y apoyar a todos para prosperar.

Services Provided

The Cornelius Public Library prioritizes equity in all its work. Our staff, services, programs and books all reflect our local community. We have bilingual staff on duty every day and all 54 hours we are open each week. We have the 5th largest Spanish language materials collection in Oregon. We are a welcoming and safe place for the community to connect with resources, services, and each other in traditional and innovative ways. This includes over 45,000 books, videos and other physical items and access to almost 300,000 digital books, magazines, movies and more. Cornelius Library offers the most technology for check out in Washington county: nearly 100 laptops, Wi-Fi hotspots, Kindles, and Chromebooks. The Library is a trusted partner for community organizations, schools and local businesses.



Accomplishments 2023-2024

- Expanded Outreach with the Bookmobile, giving away over 2,400 books funded through grants and donations.
- Received a second annual grant for a Teen Intern to support summer programs and gain experience working in a public library.
- Reinstated popular monthly craft programs for adults with a 20% increase in adult attendance.
- Showcased new and local artists in the Walters Community and Gallery Rooms.
- Partnered with Cornelius Elementary to introduce 3rd grade art quarterly in the children's area with a formal reception in May.

- Rated 4.84 out of 5 (5 being excellent) in a patron satisfaction survey of over 200 of respondents, with responses emphasizing great customer service.
- Developed new partnerships for Red Cross blood drives, tutoring with Centro Cultural, and 1-1 tech help with Intel volunteers.
- Remodeled the library café space and reopened with a new vendor.
- Began construction on the Drake Learning Center to provide flexible community meeting space, a STEM lab (makerspace), and an internal connection with the Library.
- Increased youth and family program attendance by 20 % (from FY 22-23) while building a parent support system within the attendees.

Objectives 2024-2025

- Expand library partnerships with homeschools, senior community organizations and cultural entities. (Goal 2)
- Continue to collaborate with community partners to amplify impact in Cornelius by increasing the reach to incoming new community members and increasing the awareness of what the library has to offer. (Goal 2)
- Continue support of public and staff technology and create a technology replacement plan. (Goal 2)
- Review library operations for areas of optimizations and systems for improved staff performance. (Goal 1 & 2)
- Provide monthly meetings and/or quarterly trainings to support the growth of a highly trained, knowledgeable staff. (Goal 1 & 2)
- Increase community engagement by hosting at least two major cultural or arts events each quarter. (Goal 1 & 2)
- Secure grants to support library programs, purchase books, and staff special projects. (Goal 6)
- Perform succession planning and cross-training of full-time staff. (Goal 5 & 6)
- Collaborate with Washington County Cooperative Library Services (WCCLS) on plans to reduce budget and evaluate funding and governance prior to 2026 WCCLS Library levy. (Goal 5 & 6)



REVENUES

Approximately 40% of the library operating budget is allocated from (WCCLS), with most of the remaining 60% allocated from the City’s general fund. Several Library programs are funded through grants and other partnerships with the Friends of the Cornelius Library, the Cornelius Library Foundation, and business sponsors. Last year the Library received an increase of \$17,000 from WCCLS. Due to expected Washington County budget cuts, the WCCLS allocation in FY2025 is projected to stay the same as last year, \$587,499.

EXPENDITURES

Personnel Services

Salary and benefits account for 90% of Library expenses. The current level allows for a minimum of three staff to cover the 54 hours and 7 days each week the Library is open. A mix of professional, paraprofessional and part-time clerical staff provide support for the 80,000 visits and 120,000 check-outs provided to Cornelius and Washington County residents. Volunteers, interns and grant-funded staff augment staffing for programs and services.

Materials and Services

Books, videos, and other check out items account for approximately 60% of the Library materials and services budget. The remainder includes operational supplies and technology equipment.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 510,792	\$ 540,417	\$ 617,796	\$ 726,725	\$ 726,725	\$ 726,725
Hourly	\$ 130,905	\$ 138,509	\$ 154,021	\$ 106,058	\$ 106,058	\$ 106,058
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 271,542	\$ 272,338	\$ 361,762	\$ 390,236	\$ 390,236	\$ 390,236
PERSONNEL SERVICES	\$ 913,239	\$ 951,264	\$ 1,133,579	\$ 1,223,019	\$ 1,223,019	\$ 1,223,019
<i>Total Full Time Equivalent(FTE)</i>	<i>10.25</i>	<i>10.55</i>	<i>10.55</i>	<i>10.30</i>	<i>10.30</i>	<i>10.30</i>
Operational Supplies	\$ 24,719	\$ 26,585	\$ 24,947	\$ 24,220	\$ 24,220	\$ 24,220
Books & Videos	\$ 96,026	\$ 62,509	\$ 65,853	\$ 25,000	\$ 25,000	\$ 25,000
Equipment - O&M	\$ 8,450	\$ 6,418	\$ 15,752	\$ 23,152	\$ 23,152	\$ 23,152
Dues, Education, Training	\$ 4,224	\$ 2,271	\$ 2,611	\$ 1,330	\$ 1,330	\$ 1,330
Rentals/Leases	\$ 6,008	\$ 5,348	\$ 5,775	\$ 5,775	\$ 5,775	\$ 5,775
Reimbursable Expense	\$ 63	\$ 189	\$ 105	\$ 105	\$ 105	\$ 105
MATERIALS AND SERVICES	\$ 139,490	\$ 103,320	\$ 115,043	\$ 79,582	\$ 79,582	\$ 79,582
TOTAL EXPENDITURES	\$ 1,052,729	\$ 1,054,584	\$ 1,248,622	\$ 1,302,601	\$ 1,302,601	\$ 1,302,601

Note: Expenses related to operating the Library facility (utilities, insurance, janitorial, etc.) are not accounted for within the Library budget, but are included in the transfer from the General Fund to the Internal Services Fund.

<i>Performance Measurements</i>		Actual 2022-2023	Estimate 2023-2024	Forecast 2024-2025
Product	Measure			
Provide an enjoyable, easy to use, and inspiring environment	Library card registrations	7,637	8,181	8,725
	Visits to the library	78,397	81,924	85,000
	Meeting and study rooms user	2,474	1,792	2,600
Provide technology resources for the public	Sessions logged on public computers and Wi-Fi	18,000	18,000	18,000
Excite youth about reading	Summer Reading Program participation	1,560	1,825	1,900
Promote early literacy	Attendance at programs for children 0-11	2,327	3,336	4,000
Actively promote learning resources for students	Student visited at schools and other outreach sites	3,551	3,109	4,000
Provide a variety of cultural and community programs	Attendance at general interest and adult programs	1,317	1,112	1,500
Maintain high portion of Spanish language materials	Percent of collection in Spanish	21%	21%	21%
Provide varied and popular collections	Total print, audio and video items	44,926	45,513	46,000
	Check-outs of print, audio, video, eBooks and digital content	120,614	121,764	130,000



Parks

Mission Statement

To provide safe, attractive, and enjoyable parks for the Cornelius community.

Services Provided

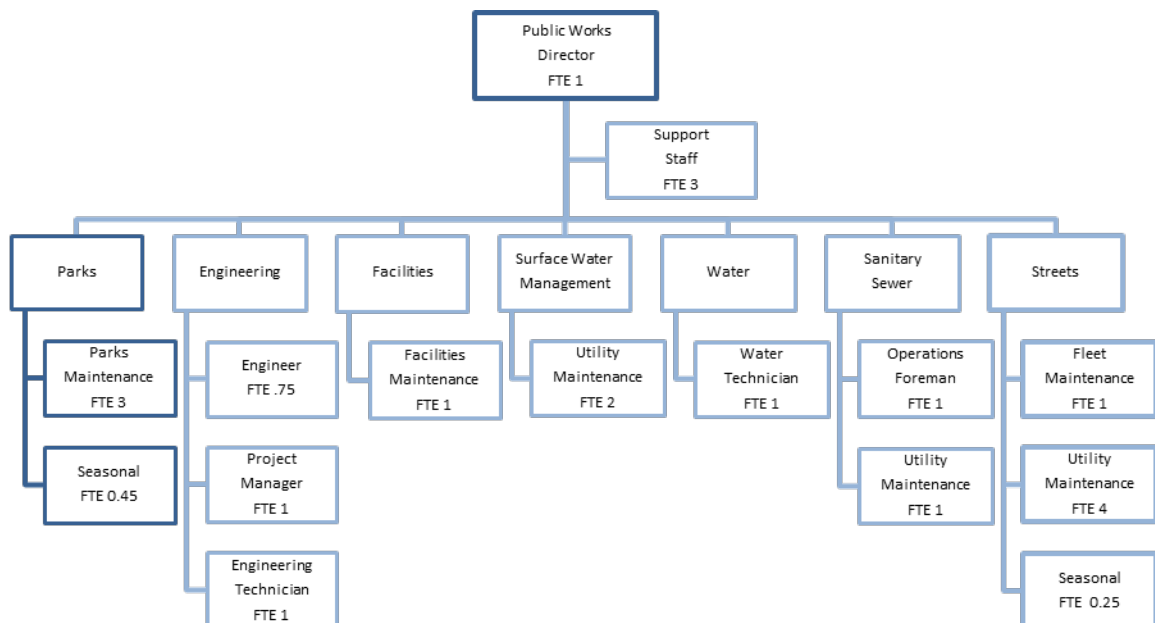
The Parks Division is responsible for maintenance, and development of parks, and recreation coordination.

Parks Maintenance:

- Ensure the upkeep and functionality of parks through activities such as turf care, mulching, playground equipment maintenance and repair, building maintenance, graffiti removal, and preparation for special events.
- Facilitate the Public Infrastructure Advisory Board and provide support to volunteer groups such as the Cornelius Booster Club and SOLVE.

Parks Development:

- Review proposed plans for park improvements and recommend maintenance or enhancement projects.
- Manage new development projects, ensuring their efficient and successful completion.
- Collaborate with the Public Infrastructure Advisory Board, seeking their recommendations and informing them of relevant projects.



Accomplishments 2023-2024

- Designed and initiated permitting of the Laurel Woods Pedestrian causeway. (Goals 2 & 5)
- Facilitated park reservations for diverse events, including sporting activities, shelter use for various events/gatherings, City events (i.e., Movies in the Park, National Night Out, Tree-Lighting Ceremony, Veteran's Day Ceremony.) fostering a sense of community and park utilization. (Goal 2)
- Ensured continued basic park maintenance at existing service levels, maintaining a clean and inviting environment for park visitors. (Goal 2)
- Opened a new park at the Plaza Los Amigos multi-family residential development, expanding park access for residents in this area. (Goals 2 & 5)
- Installed a perimeter fence around the Harleman Park ball field. (Goals 2 & 4)
- Installed perimeter fencing around the play structure at Overlook Park, enhancing safety for park users. (Goals 2 & 4)
- Implemented epoxy floor coating upgrades in the restrooms at three parks (Harleman, Dogwood, and Water Park), improving user experience and facility longevity. (Goal 2)
- Purchased an additional truck and mower to meet the growing needs of park staff, ensuring efficient maintenance operations. (Goal 2)

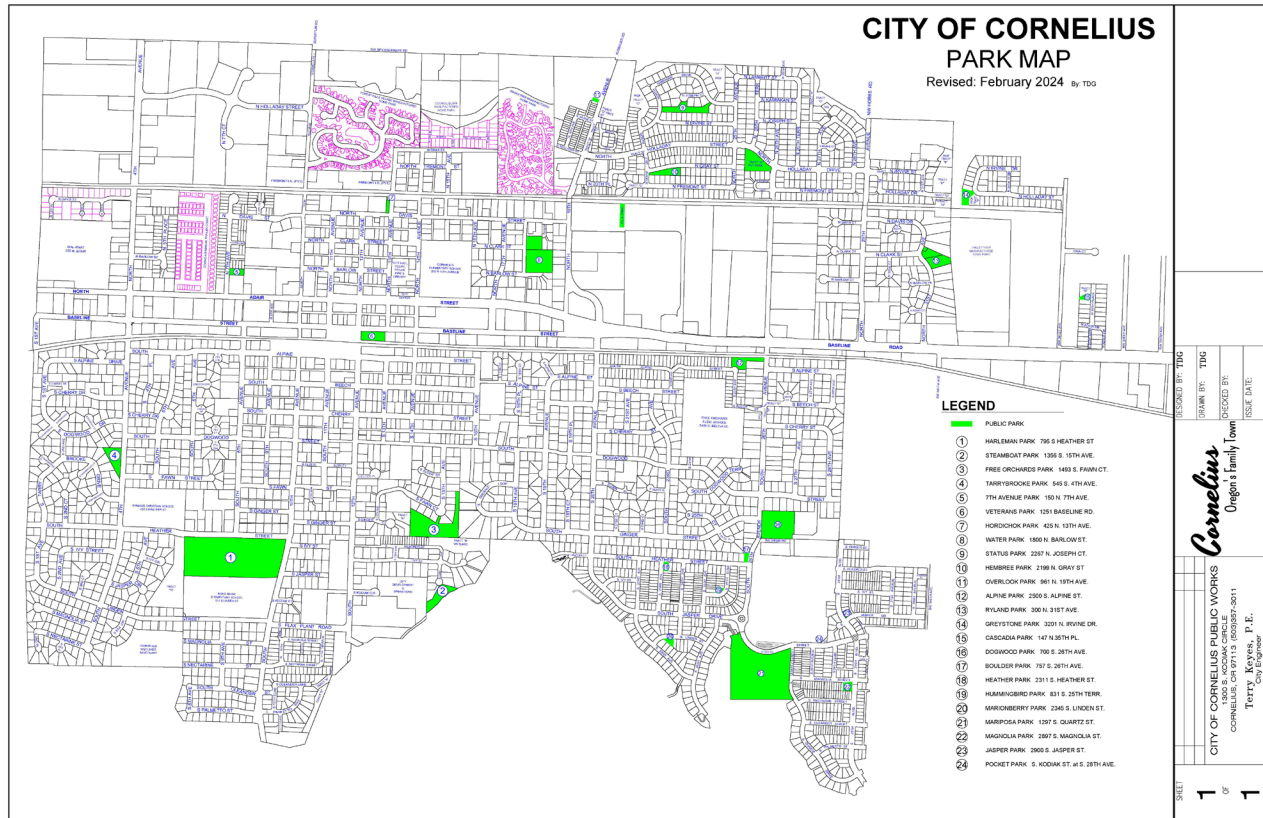


Sanding at Mariposa Park

Objectives 2024-2025

- Maintain the highest standards of excellence for all park facilities, offering residents well-maintained and enjoyable public spaces. (Goal 2)
- Continue to prioritize and support improvements to the off-leash area at Water Park, responding to community interests and needs. (Goal 2)
- Complete construction of the Laurel Woods Pedestrian Causeway, fostering walkability and connection with natural spaces. (Goals 2 & 5)
- Design and start initiating permitting for the Metro Grant funded park projects at Steamboat and Tarrybrooke parks. (Goal 2)
- Implement epoxy floor coating upgrade in the restroom at Mariposa Park, aligning with improvements made in other park facilities. (Goal 2)
- Install perimeter fencing around the play structure at Magnolia Park, ensuring a safe play environment for children. (Goals 2 & 4)
- Conduct a comprehensive review of and revise the Parks Master Plan to reflect current needs and community priorities. (Goals 2 & 3)
- Develop and construct two new City parks, at Plaza Los Amigos and Laurel Woods Phase 9. (Goals 2 & 5)

PARKS LOCATIONS



BUDGET NARRATIVE

Parks maintenance is handled by a dedicated team of three full-time equivalent (FTEs) employees supervised by the Public Works Foreman. Weekly tasks include grounds keeping activities like mowing, edging, clearing sidewalks, and caring for flowerbeds. Additionally, the team ensures the upkeep of park facilities through regular safety inspections of play equipment, restroom sanitation, paint touch-ups, and garbage collection. To optimize resource allocation, certain equipment is shared with utility crews.

REVENUE

Revenues for parks comes from the General Fund. Transfer of funds from the Parks SDC Fund pays for Parks Capital Improvement Projects noted in the General Fund.

EXPENDITURES

Personnel Services

3.0 FTE are fully funded in Personnel Services for public parks and open spaces. Additional staff, including a portion of the Public Works Director, Public Works Foreman, Community Development Director, and support staff together provide parks services, and are accounted for by inter-fund transfers to and from the General Fund, Internal Services, and Street Fund.

Materials and Services

Park utilities are accounted for in the General Fund, as they are a unique expense to the park system, instead of being allocated as part of the overhead expenses of the City. Funding for parks materials is adequate for basic park maintenance.

Capital Outlay

Many scheduled capital projects are paid for with System Development Charges (SDCs) in the Parks SDC Fund, or with grant funds.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 119,436	\$ 148,920	\$ 173,808	\$ 183,588	\$ 183,588	\$ 183,588
Hourly	\$ 6,768	\$ 5,268	\$ 18,198	\$ 18,926	\$ 18,926	\$ 18,926
Overtime	\$ 357	\$ 297	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Fringe Benefits	\$ 56,207	\$ 70,118	\$ 126,256	\$ 115,796	\$ 115,796	\$ 115,796
PERSONNEL SERVICES	\$ 182,767	\$ 224,603	\$ 323,262	\$ 323,310	\$ 323,310	\$ 323,310
<i>Total Full Time Equivalent(FTE)</i>	<i>2.45</i>	<i>3.45</i>	<i>3.45</i>	<i>3.45</i>	<i>3.45</i>	<i>3.45</i>
Operational Supplies	\$ 25,004	\$ 52,815	\$ 92,200	\$ 74,450	\$ 74,450	\$ 74,450
Equipment - O&M	\$ 16,913	\$ 24,909	\$ 24,550	\$ 13,000	\$ 13,000	\$ 13,000
Building - O&M	\$ 121	\$ -	\$ 11,500	\$ 1,500	\$ 1,500	\$ 1,500
Utilities	\$ 82,894	\$ 107,052	\$ 110,000	\$ 115,500	\$ 115,500	\$ 115,500
Dues, Education, Training	\$ 804	\$ 356	\$ 1,250	\$ 4,250	\$ 4,250	\$ 4,250
Professional Services	\$ 9,258	\$ 6,893	\$ 27,800	\$ 28,350	\$ 28,350	\$ 28,350
Uniforms & Protective Gear	\$ 1,450	\$ 2,042	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
MATERIALS AND SERVICES	\$ 136,445	\$ 194,068	\$ 269,300	\$ 239,050	\$ 239,050	\$ 239,050
Building & Improvements - Oper	\$ -	\$ -	\$ 43,500	\$ 5,000	\$ 5,000	\$ 5,000
Building & Imp- Parks Gen	\$ 175	\$ -	\$ 1,000	\$ 12,000	\$ 12,000	\$ 12,000
Building & Imp- HarlemanPark	\$ 14,349	\$ 335,938	\$ 18,000	\$ 9,500	\$ 9,500	\$ 9,500
Building & Imp- Natural Space	\$ 5,581	\$ 77,985	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Equipment - Operations	\$ -	\$ 17,715	\$ 40,400	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 20,105	\$ 431,637	\$ 1,602,900	\$ 1,526,500	\$ 1,526,500	\$ 1,526,500
TOTAL EXPENDITURES	\$ 339,317	\$ 850,308	\$ 2,195,462	\$ 2,088,860	\$ 2,088,860	\$ 2,088,860

Performance Measurements

Strategy

Measure

Actual

Estimate

Forecast

2022-2023

2023-2024

2024-2025

Maintain City Parks	Number of times parks are mowed/maintained	46	46	46
	Number of safety inspections performed at city parks	258	276	300
Increase awareness of City Parks	Number of shelter use permits issued	241	250	250
	Number of athletic field permits issued	5	14	14

Weekly mowing, edging, and leaf cleanup of park shelter and picnic areas (23 parks/open spaces). Safety inspections are performed monthly at each park. Shelter permits are issued for the reserved use of park shelter and picnic areas. Field permits are issued for the reserved use of athletic field, both for single use and season long use.

Non-Departmental, Other/Debt

Mission Statement

Present the non-departmental expenses associated with the General Fund in a common location.

Services Provided

Account for debt service, contingency account, transfers and other expenses not classified elsewhere.

Objectives 2024-2025

Our goal is to keep the amount transferred for overhead at a minimum while not burdening other funds.

BUDGET NARRATIVE

The General Fund purchases overhead and administrative support from the Internal Services Fund. It covers the supervision of the General Fund Departments by the City Manager, services of the Finance office, insurance, utilities and buildings maintenance.

EXPENDITURES

Materials and Services

These are expenses not readily classified elsewhere and include National Night Out, Community Events, and ARPA (America Rescue Plan Act) related expenditures.

Capital Outlay

The FY2025 budget reflects expenditures for Capital, which will be funded with remaining ARPA funds. The expenses and projects were previously identified in the prior budget and have not been fully expended.

Transfers and Allocations

Allocations are made to the Internal Services Fund for overhead. In 2020 a Local Improvement District (LID) was created and funded by the General Fund, Storm Fund and Street Fund. Payments from property owners are posted to the General Fund and a portion is transferred to the Storm & Street fund to reimburse for their original contribution to the LID.

Debt Service Funds

The City paid a small portion of the debt service from the East Baseline Local Improvement District (LID) as a term that was negotiated when the LID was originally established in 2002 and then refinanced in 2013. This debt was paid in full during FY2023.

Debt for the purchase of a Fire Apparatus was originally budgeted within the Fire Department budget. For FY2024 and future years it will now be reflected within the General Fund Debt Service. This will help to better account for overall General Fund Debt.

Contingency/Unappropriated Funds

This is the only source of contingency funds for the entire General Fund. This is the amount intended to carry forward for the next fiscal year. There are never entries for “actual” contingencies or unappropriated fund balance because these appropriations lapse at the end of the year and the amounts rolled into the respective fund for the start of the next fiscal year.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
National Night Out	\$ 806	\$ 724	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Community Events	\$ 28,233	\$ 34,816	\$ 38,150	\$ 39,253	\$ 39,253	\$ 39,253
ARPA Expenditures	\$ 817,430	\$ 63,775	\$ 595,000	\$ 400,000	\$ 400,000	\$ 400,000
MATERIALS AND SERVICES	\$ 846,469	\$ 99,315	\$ 634,150	\$ 440,253	\$ 440,253	\$ 440,253
APRA Building & Improve - Oper	\$ -	\$ 44,077	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000
ARPA Equipment - Operations	\$ -	\$ 46,924	\$ 655,000	\$ 50,000	\$ 50,000	\$ 50,000
CAPITAL OUTLAY	\$ -	\$ 91,001	\$ 805,000	\$ 150,000	\$ 150,000	\$ 150,000
East Baseline LID - Principal	\$ 23,570	\$ -	\$ -	\$ -	\$ -	\$ -
East Baseline LID - Interest	\$ 940	\$ -	\$ -	\$ -	\$ -	\$ -
RFPD Capital - Principal	\$ -	\$ -	\$ 23,325	\$ 23,914	\$ 23,914	\$ 23,914
July 2024 \$5,922						
October 2024 \$5,560						
January 2025 \$5,997						
April 2025 \$6,035						
RFPD Capital - Interest	\$ -	\$ -	\$ 3,237	\$ 2,648	\$ 2,648	\$ 2,648
July 2024 \$ 718						
October 2024 \$ 681						
January 2025 \$ 643						
April 2025 \$ 606						
DEBT SERVICE	\$ 24,510	\$ -	\$ 26,562	\$ 26,562	\$ 26,562	\$ 26,562
Storm Fund Transfer	\$ 40,800	\$ 29,055	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Street Fund Transfer	\$ 13,600	\$ 9,685	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Allocated Exp-ISF Fund	\$ 791,689	\$ 695,459	\$ 1,018,081	\$ 924,419	\$ 924,419	\$ 924,419
TRANSFERS & ALLOCATIONS	\$ 846,089	\$ 734,200	\$ 1,048,081	\$ 954,419	\$ 954,419	\$ 954,419
Contingency*	\$ -	\$ -	\$ 3,998,611	\$ 5,603,144	\$ 5,603,144	\$ 5,603,144
<i>Building Upgrades</i>				\$ 5,000	\$ 5,000	\$ 5,000
<i>Equipment Replacement</i>				\$ 30,851	\$ 30,851	\$ 30,851
<i>Vehicle Replacement</i>				\$ 916,270	\$ 916,270	\$ 916,270
<i>Unallocated Contingency*</i>				\$ 4,651,023	\$ 4,651,023	\$ 4,651,023
Unappropriated	\$ 4,376,519	\$ 6,629,455	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 6,093,588	\$ 7,553,970	\$ 6,512,404	\$ 7,174,378	\$ 7,174,378	\$ 7,174,378
TOTAL GENERAL FUND EXPENDITURES	\$ 13,132,156	\$ 15,034,555	\$ 16,904,552	\$ 18,777,029	\$ 18,777,029	\$ 18,777,029

*Contingency includes funding for future Capital Improvement Projects(CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Internal Service Fund Revenue

Mission Statement

The Internal Services Fund is used to gather and then distribute the overhead expenses of running the City. It has a few independent funding sources except for transfers from other funds, including the utilities and capital projects.

Services Provided

The Internal Services Fund is intended to express the overhead expenses of the City in an economical and efficient factor. The cost centers of the Internal Services Fund are:

- Administration, Support Services – Public Works, Information Technology, and Facilities.
- Financial management services for the City including cash and investment management, grant accounting, debt compliance, and insurance administration and budget.
- Accurate and timely processing of the City’s payroll obligations, payment of payroll taxes, and accurate reporting to regulatory agencies.
- Human Resource responsibilities: personnel files management, benefits management, contract negotiations, employee/employer policy management, risk management, and workers compensation reporting and recordkeeping.

Accomplishments 2023-2024

The Fund has been in place for many years and has continuously been refined to isolate administrative expenses that legitimately are to be spread over the other funds and operations of the City. The distribution in the early years were somewhat arbitrary and have been refined. There are separate formulas for personnel expenses distinguished from materials and services expenses. Both are based principally on the number of staff involved in an activity.

Objectives 2024-2025

The revenue budget is based on formulas that are intended to be more fair and consistent to the General Fund in connection with the various enterprise funds.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 377,615	\$ 370,827	\$ 310,343	\$ 124,593	\$ 124,593	\$ 124,593
Interest	\$ 2,044	\$ 6,577	\$ 2,400	\$ 5,000	\$ 5,000	\$ 5,000
Lien Access Fees	\$ 13,995	\$ 11,790	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Rural Fire	\$ 31,028	\$ 24,420	\$ 25,883	\$ 12,759	\$ 12,759	\$ 12,759
Local Grant - BUG	\$ 24,326	\$ 21,500	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Reimbursements	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ -
Rebates	\$ 16,019	\$ 17,697	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous	\$ 70	\$ 457	\$ -	\$ -	\$ -	\$ -
Allocated Revenue	\$ 1,978,899	\$ 2,046,027	\$ 2,553,280	\$ 2,705,512	\$ 2,705,512	\$ 2,705,512
TOTAL REVENUES	\$ 2,444,187	\$ 2,499,294	\$ 2,948,906	\$ 2,904,864	\$ 2,904,864	\$ 2,904,864

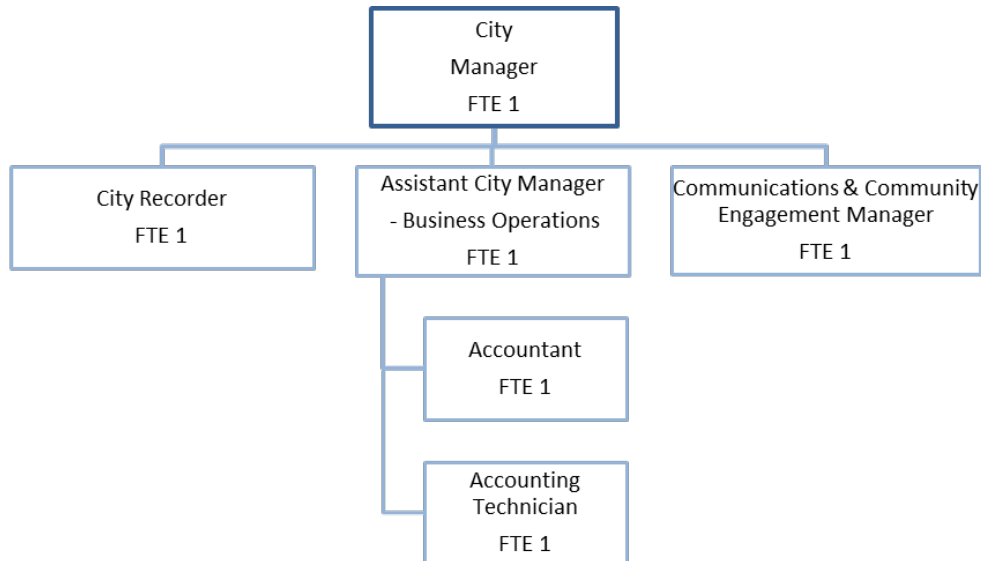
A graphic consisting of two overlapping, horizontally-oriented, trapezoidal shapes. The front shape is orange and contains the word "Cornelius" in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange shape.

Cornelius

City Manager's Office

Mission Statement

The department mission is to provide consistent, efficient, and professional leadership and administrative services to the Cornelius City Council, staff, and community members.



Services Provided

The City Manager's Office proposed budget provides funding for the City Manager, Assistant City Manager – Business Operations, City Recorder, Communications & Community Engagement Manager, and Finance staff, and necessary materials, supplies, and capital equipment to support the work of the Department. The following list provides an overview of the Department's activities and services:

- Provide leadership and support to City government operations and the City Council.
- Facilitate establishment, tracking and achievement of City Council goals.
- Track and ensure that programs, policies and procedures meet community needs and Council priorities.
- Oversee City elections.
- Manage the City budget and finance, including annual budget, financial reports, general ledger maintenance, annual audit, cash and investments, grant management and accounting.
- Coordinate the City's current debt payments and debt compliance.
- Serve as Budget Officer (City Manager).
- Manage City business operations, including payroll, utility billing (water, sewer, and storm water), insurance, safety program, and human resources.
- Manage and maintain City records, including contracts.

- Manage City-wide communications and community engagement, including city-wide newsletter, social media, special events, and community visioning.
- Facilitate cross-organizational coordination, intergovernmental relations, and legislative advocacy.
- Coordinate City municipal court services (contracted with City of Forest Grove).

Accomplishments 2023-2024

- Hired new staff position to develop and maintain internal and community-facing communications through print and social media, City website, and other means, and to manage community engagement.
- Attended Finance Officers Group meetings, Oregon Local Budget Law training, and the annual Oregon Government Finance Officers Association conferences.
- Represented the City at local, regional and state government associations.
- Completed 17th Annual Comprehensive Financial Report (ACFR). The Popular Annual Financial Report (PAFR) was furnished in English for the 13th year and Spanish for the 12th year.
- Received 17th consecutive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award, 16th Annual Comprehensive Financial Report award and 12th Popular Annual Financial Report award, making Cornelius one of the few municipalities in the state to hold all three awards for financial reporting.
- Directed and monitored organizational performance of City goals and objectives.
- Continued monitoring the Cornelius Municipal Court operations contracted with Forest Grove.
- Updated the 20-year Capital Improvement Program.
- Established an Assistant City Manager position to enhance City leadership and oversee Business Operations.
- Completed a Classification, Compensation, and Equity study of all City positions.
- Updated the City Personnel Policies.
- Established a communications and community engagement program.
- Made improvements to public meeting and internal information technology and processes, including migration of City networking to the cloud, functional virtual public meetings, and improved internal virtual meetings.
- Led the process to successfully replace the local option fire levy.
- Continued to make substantial investments in City operations, plans, and equipment with one-time American Rescue Plan Act funding, including the new Drake Center public maker and meeting space.
- Re-established the Cornelius Youth Advisory Council.
- Led the development of Cornelius's first community vision plan, Cornelius 2045.

Objectives 2024-2025

The City Manager's Office remains focused on supporting the City Council, community, and team of employees to meet the community's needs and aspirations. 2025 will include major work and milestones including:

- An update to the internal City Strategic Plan.
- Year one of implementation of the new Cornelius 2045 community vision plan. (Goal 3)
- Succession planning and change management resulting from several key staff retirements. (Goal 5)
- Shift of the Gazette paper newsletter to U.S. Postal delivery to all City residences and businesses. (Goals 1 & 2)
- Pursuit of the potential community and recreation center project funding. (Goal 5)
- Implement approved Fire Department funding, staffing, and equipment changes. (Goal 4 & 5)
- Continue to analyze the long-term City water supply options. (Goal 5)
- Continue to identify and implement revenue and expense related actions that help to ensure long term fiscal health, with particular focus on the General Fund. (Goal 5)
- Advocate for Cornelius businesses and economic development, including land supply. (Goal 5)
- Assess the City's emergency and resilience planning needs. (Goal 4)
- Continue improvement in internal and external technology tools and resources. (Goals 1 & 2)
- Submit Budget, Popular Annual Financial Report and the Annual Comprehensive Financial Report for GFOA Award. (Goal 2)

EXPENDITURES

Personnel Services

The City Manager's office is in the Internal Services Fund and is comprised of 6 full-time employees including the City Manager, Assistant City Manager – Business Operations, City Recorder, Communications and Community Engagement Manager, Accountant, and Accounting Technician.

Materials and Services

Education, Training and Dues include citywide dues and continuing education requirements for department staff.

The Professional Services account provides funding for an array of consultants and contracted services essential to the administration of the City. These include auditors, city attorney, software applications and financial advisors. Banking fees continue to increase as more payments are received electronically. Property and liability insurance are both anticipated to increase.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 511,673	\$ 545,958	\$ 648,384	\$ 686,124	\$ 686,124	\$ 686,124
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 239,294	\$ 243,125	\$ 349,304	\$ 359,846	\$ 359,846	\$ 359,846
PERSONNEL SERVICES	\$ 750,967	\$ 789,083	\$ 997,688	\$ 1,045,970	\$ 1,045,970	\$ 1,045,970
<i>Total Full Time Equivalent(FTE)</i>	5.00	5.00	6.00	6.00	6.00	6.00
Operational Supplies	\$ 27,846	\$ 29,606	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000
Banking Fees	\$ 76,782	\$ 96,967	\$ 105,840	\$ 117,840	\$ 117,840	\$ 117,840
Equipment - O&M	\$ -	\$ 619	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Dues, Education, Training	\$ 18,039	\$ 18,054	\$ 38,217	\$ 32,360	\$ 32,360	\$ 32,360
Insurance	\$ 139,091	\$ 160,772	\$ 205,000	\$ 218,500	\$ 218,500	\$ 218,500
Professional Services	\$ 183,870	\$ 220,832	\$ 213,830	\$ 234,700	\$ 234,700	\$ 234,700
Rentals/Leases	\$ 12,170	\$ 11,794	\$ 12,280	\$ 10,060	\$ 10,060	\$ 10,060
Advertising	\$ 40,571	\$ 39,442	\$ 40,500	\$ 28,500	\$ 28,500	\$ 28,500
MATERIALS AND SERVICES	\$ 498,368	\$ 578,086	\$ 713,167	\$ 739,460	\$ 739,460	\$ 739,460
TOTAL EXPENDITURES	\$ 1,249,336	\$ 1,367,169	\$ 1,710,855	\$ 1,785,430	\$ 1,785,430	\$ 1,785,430

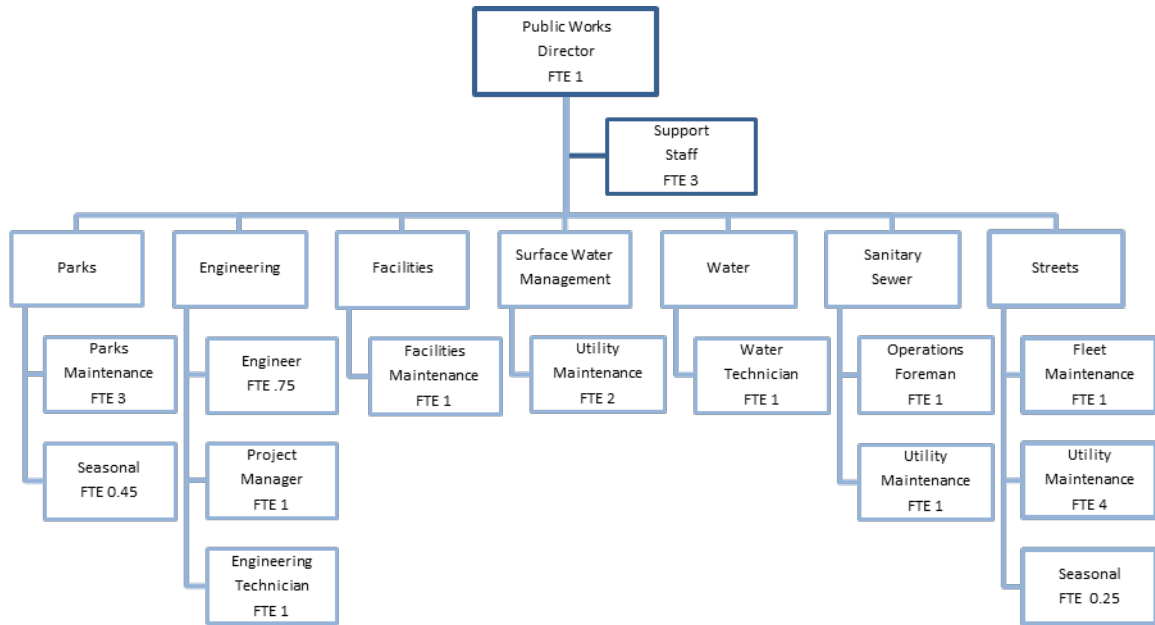
Performance Measurements

Finance				
Strategy	Measure	Actual 2022-2023	Estimate 2023-2024	Forecast 2024-2025
Maintain high levels of financial integrity	Independent auditor opinion	unqualified	unqualified	unqualified
	Number of auditor proposed adjustments	0	0	0
Provide relevant, effective and timely information to users to facilitate decision making processes	Percent of monthly reports distributed within five business days of month-end	100%	100%	100%
Human Resources/Risk Management				
Strategy	Measure	Actual 2022-2023	Estimate 2023-2024	Forecast 2024-2025
Minimize work related accidents and maintain an excellent safety record	Number of time loss days due to work related injury	54	0	0

Support Services-Public Works

Mission Statement

Provide consistent, efficient, and professional leadership and administrative services for the Public Works Department and City staff.



Services Provided

The Support Services Division of the Public Works Department is comprised of 3.0 full-time employees that assist with Public Works related programs and projects.

EXPENDITURES

Personnel Services

Support Services is comprised of two full-time Support Specialists and one full-time Permit Specialist. Funds for this division are recouped from the Public Works funds through a cost allocation plan.

Materials and Services

No Materials and Services are budgeted. Expenses will be made to the appropriate Public Works funds.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 176,028	\$ 170,165	\$ 175,566	\$ 209,892	\$ 209,892	\$ 209,892
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 64,907	\$ 59,916	\$ 79,194	\$ 79,754	\$ 79,754	\$ 79,754
PERSONNEL SERVICES	\$ 240,935	\$ 230,081	\$ 254,760	\$ 289,646	\$ 289,646	\$ 289,646
<i>Total Full Time Equivalent(FTE)</i>	2.50	2.50	2.50	3.00	3.00	3.00
TOTAL EXPENDITURES	\$ 240,935	\$ 230,081	\$ 254,760	\$ 289,646	\$ 289,646	\$ 289,646



Information Technology

Mission Statement

Provide the highest quality information and technology-based services, in the most cost-effective manner, to facilitate the City's mission.

Services Provided

Information Technology provides effective technology support for audio/visual, computer, multimedia, voice, video, and web-based applications and services to all City Departments. Most services in this Division are contracted out.

Accomplishments 2023-2024

- Continued KnowBe4 anti-phishing and security training.
- Continued transition to Windows 11 (75% machines transitioned as of April, 2024).
- Move to non-expiring passwords and 2-factor authentication for .GOV accounts.
- Completed the move of shared files from inside the network to cloud-based SharePoint.
- Zero unplanned server downtime.
- Continued monitoring and maintaining all City servers and PC's.
- Continued to replace and upgrade computer equipment to maintain capabilities in a systematic fashion.
- Migrated all Cornelius systems to new anti-virus/web filtering (Microsoft).
- Improved troubleshooting of web pages blocked by the web filters – this allows us to accurately allow “known good” websites instead of completely turning off the web filtering for short periods.
- Improved public meeting tools and technology, including personal computers for City Councilors and Planning Commissioners, shift to Zoom Webinar and enhanced security for hybrid meetings, and development of related conference room technology.

Objectives 2024-2025

- Complete migration to Windows 11. (Goal 5)
- Decommission 3 of 4 servers physically at the City. (Goal 5)
- Migrate PCs off the CITYOFCORNELIUS logins to purely .GOV logins. (Goal 5)
- Enable Cornelius to deploy new PCs without additional IT support. (Power up, log in, done!) (Goal 5)
- Continue to enhance usability of the City webpage. (Goal 1)
- Continue to improve City internet performance. (Goal 1)

- Explore the potential to shift the main City campus (City Hall, Library, and Public Safety buildings) to dark fiber. (Goal 1)

BUDGET NARRATIVE

This Division was created to facilitate effective, innovative, contemporary and accessible technology in computing, media and telephone services to help Cornelius staff effectively meet their goals. To accomplish this, Information Technology (IT) works collaboratively with all departments to provide empowerment of the individual through the use of technology.

The City is a member of the Broadband Users Group (BUG), a multi-jurisdictional group comprised of most public agencies in Washington County. Internet service is carried over a Comcast fiber network. The City uses a service contract for internal network management for the services to the Police, City Hall and Kodiak facility servers. The expense of Internet service and the BUG services is off-set by a grant from the Metropolitan Area Communications Commission (MACC). The BUG maintains the integrity of the entire interagency network with appropriate firewalls and dedicated servers for various functions.

Revenue for this group of accounts comes from allocating expenses to each of the other operating funds based upon the number of computers and employees associated with each fund.

EXPENDITURES

Materials and Services

Some of the planned purchases for FY2025 include:

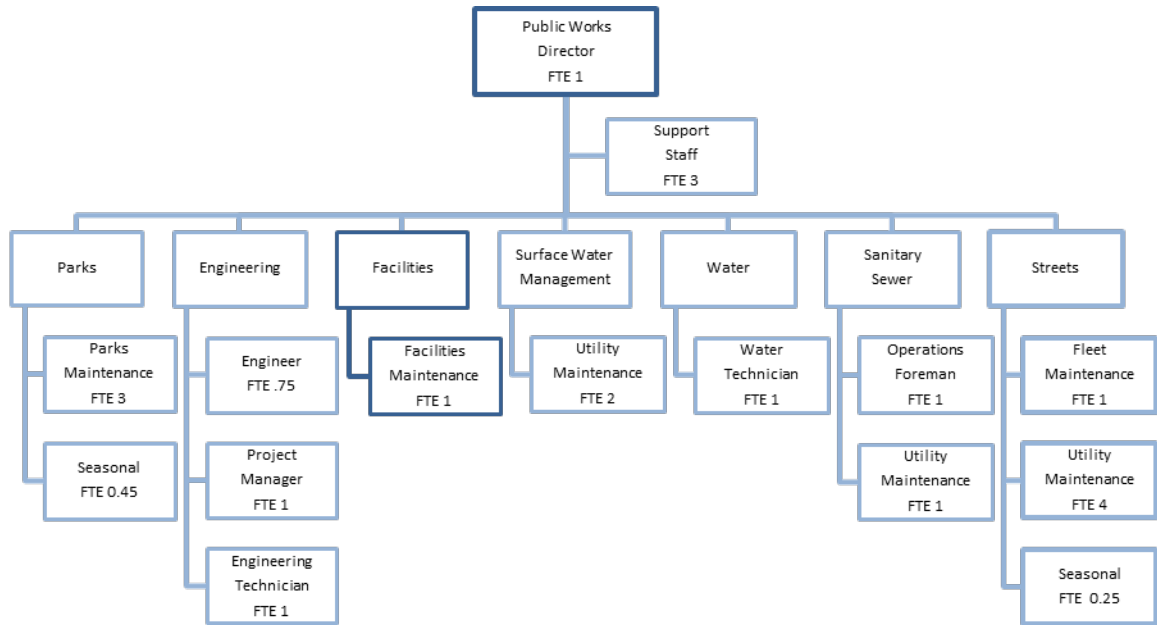
PCs	\$4,800	Replacement PCs for outdated systems (4 PCs)
Server upgrades	\$1,000	Replace network gear
Server hardware/software	\$4,000	Allows for updated hardware, software and renewals on all city servers and PCs as necessary

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Equipment - O&M	\$ 9,925	\$ 10,657	\$ 11,300	\$ 9,800	\$ 9,800	\$ 9,800
Professional Services	\$ 39,476	\$ 37,614	\$ 56,200	\$ 65,625	\$ 65,625	\$ 65,625
MATERIALS AND SERVICES	\$ 49,401	\$ 48,271	\$ 67,500	\$ 75,425	\$ 75,425	\$ 75,425
TOTAL EXPENDITURES	\$ 49,401	\$ 48,271	\$ 67,500	\$ 75,425	\$ 75,425	\$ 75,425

Facilities

Mission Statement

Provide maintenance of all City of Cornelius buildings – Civic Center, Library, Public Safety, and Community Development/Public Works.



Services Provided

Our 2024-2025 budget will cover basic maintenance of Cornelius buildings.

Accomplishments 2023-2024

In addition to ongoing maintenance, projects included the following:

- Continued use of contracted janitorial services. (Goal 5)
- Conducted regular preventative maintenance. (Goal 5)
- Began the Drake Learning Center project at the Library. (Goal 5)
- Began design of residing, roof replacement, and seismic upgrades at City Hall. (Goal 5)
- Completed HVAC improvements at City Hall. (Goal 5)
- Replaced the flooring in the briefing room at the Police Department. (Goal 5)

Objectives 2024-2025

- Continue to keep facilities up to date and safe for employees and members of the community. (Goal 4 & 5)

- Complete the Facilities Master Plan. (Goal 5)
- Continue studying the Community Center needs. (Goal 3 & 5)
- Replace aging HVAC units as needed. (Goal 5)
- Conduct a space study of the Public Safety Building to determine future upgrade needs. (Goal 5)

BUDGET NARRATIVE

This Public Works Division is structured to oversee the maintenance and improvement of City buildings, which include the Civic Center, Public Safety, Library, and Kodiak Circle buildings and grounds. The expenses for these services are recouped through allocated charges to other funds.

REVENUE

Allocations from the General Fund and utility funds provide the revenue for this Division.

EXPENDITURES

Personnel Services

One Facilities Maintenance II position is fully funded in Personnel Services.

Materials and Services

The primary expenditure of this unit consists of utilities and janitorial services. The residual funds are allocated towards alarm monitoring systems, HVAC upkeep, generator maintenance, elevator servicing, safety measures, routine maintenance and further repairs for City facilities.

Capital Outlay

In this fund, capital projects for facilities are budgeted, with transfers received from the relevant funds to meet expenses. Allocating these projects within this fund enables us to accurately assess the total cost of a facility. Below are the proposed capital projects for the fiscal year 2024-2025:

- \$15,000 for a space study of the Public Safety building. (ARPA funds-budgeted in General Fund)
- \$15,000 for HVAC replacement.
- \$50,000 for replacement of a pickup.



Cornelius Public Works & Community Development

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 53,239	\$ 58,465	\$ 62,796	\$ 67,260	\$ 67,260	\$ 67,260
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 227	\$ 500	\$ 1,700	\$ 1,750	\$ 1,750	\$ 1,750
Fringe Benefits	\$ 22,747	\$ 23,928	\$ 29,409	\$ 31,210	\$ 31,210	\$ 31,210
PERSONNEL SERVICES	\$ 76,213	\$ 82,893	\$ 93,905	\$ 100,220	\$ 100,220	\$ 100,220
<i>Total Full Time Equivalent(FTE)</i>	1.00	1.00	1.00	1.00	1.00	1.00
Operational Supplies	\$ 892	\$ 1,590	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment - O&M	\$ 3,584	\$ 8,463	\$ 16,000	\$ 72,900	\$ 72,900	\$ 72,900
Building - O&M (Civic Center)	\$ 17,256	\$ 42,883	\$ 23,030	\$ 23,030	\$ 23,030	\$ 23,030
Building - O&M (Public Safety)	\$ 52,960	\$ 54,221	\$ 33,700	\$ 33,700	\$ 33,700	\$ 33,700
Building - O&M (Kodiak Circle)	\$ 39,652	\$ 46,081	\$ 37,460	\$ 37,460	\$ 37,460	\$ 37,460
Building - O&M (Council Bldg)	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -
Building - O&M (Library)	\$ 67,036	\$ 70,946	\$ 62,850	\$ 81,850	\$ 81,850	\$ 81,850
Utilities (Civic Center)	\$ 22,798	\$ 24,530	\$ 26,100	\$ 29,840	\$ 29,840	\$ 29,840
Utilities (Public Safety)	\$ 52,165	\$ 57,384	\$ 56,100	\$ 59,300	\$ 59,300	\$ 59,300
Utilities (Kodiak Circle)	\$ 59,829	\$ 69,484	\$ 68,500	\$ 74,700	\$ 74,700	\$ 74,700
Utilities (Library)	\$ 36,348	\$ 34,523	\$ 37,000	\$ 47,360	\$ 47,360	\$ 47,360
Dues, Education, Training	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
Professional Services	\$ -	\$ -	\$ 2,800	\$ 92,350	\$ 92,350	\$ 92,350
Uniforms & Protective Gear	\$ -	\$ 182	\$ 800	\$ 800	\$ 800	\$ 800
MATERIALS AND SERVICES	\$ 352,679	\$ 410,288	\$ 368,840	\$ 559,790	\$ 559,790	\$ 559,790
Building & Improv(Civic Center)	\$ -	\$ -	\$ 287,000	\$ 7,500	\$ 7,500	\$ 7,500
Building & Imp(Public Safety)	\$ 86,309	\$ -	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500
Building & Improv(Kodiak)	\$ 17,077	\$ 47,284	\$ 60,000	\$ -	\$ -	\$ -
Equipment - Operations	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
CAPITAL OUTLAY	\$ 103,385	\$ 47,284	\$ 354,000	\$ 65,000	\$ 65,000	\$ 65,000
TOTAL EXPENDITURES	\$ 532,277	\$ 540,465	\$ 816,745	\$ 725,010	\$ 725,010	\$ 725,010

Performance Measures

Strategy	Measure	Actual 2022-2023	Estimate 2023-2024	Forecast 2024-2025
Efficiently maintain all City buildings maximizing length of service.	Total square footage maintained by Facilities staff	65,400 sq ft	65,400 sq ft	65,400 sq ft
Provide safe facilities	Number of safety hazards identified and corrected	4	6	5
Minimize after-hour emergency repairs by proactively maintaining facilities and equipment.	Number of after-hour call-outs for emergency facility repairs or maintenance	5	3	6

The Safety Committee conducts quarterly inspections to identify and address potential safety hazards. Identified issues are promptly reported to Facilities staff for corrective action. Additionally, Facilities staff coordinates routine inspections of fire extinguishers and fire alarms.

There are four City buildings. Basic maintenance is performed in-house by 1 FTE, with limited outside contracted resources.

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Cornelius

Non-Departmental, Other/Debt

Mission Statement

Present the non-departmental expenses associated with the Internal Service Fund in a common location.

Services Provided

This is a minor portion of the Internal Service Fund used to account for a small amount of contingency, account transfers and other expenses not classified elsewhere.

Objectives 2024-2025

Our goal is to keep the amount transferred for overhead at a minimum while not burdening other funds.

BUDGET NARRATIVE

The General Fund purchases overhead and administrative support from the Internal Services Fund. It covers the supervision of the General Fund Departments by the City Manager, services of the Finance office, insurance, utilities and building maintenance.

REVENUE

This is an element of the Internal Services Fund without specific funding sources.

EXPENDITURES

Materials and Services

City-wide employment training is included in this section and some funding for employee recognition.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Dues, Education, Training	\$ -	\$ 1,240	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Employee Recognition	\$ 1,412	\$ 1,726	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
MATERIALS AND SERVICES	\$ 1,412	\$ 2,966	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Contingency*	\$ -	\$ -	\$ 95,046	\$ 25,353	\$ 25,353	\$ 25,353
<i>Equipment Replacement</i>				\$ 715	\$ 715	\$ 715
<i>Unallocated Contingency*</i>				\$ 24,638	\$ 24,638	\$ 24,638
Unappropriated	\$ 370,827	\$ 310,343	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 372,239	\$ 313,309	\$ 99,046	\$ 29,353	\$ 29,353	\$ 29,353
TOTAL INTERNAL SERVICE EXPENDITURES	\$ 2,444,187	\$ 2,499,294	\$ 2,948,906	\$ 2,904,864	\$ 2,904,864	\$ 2,904,864

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

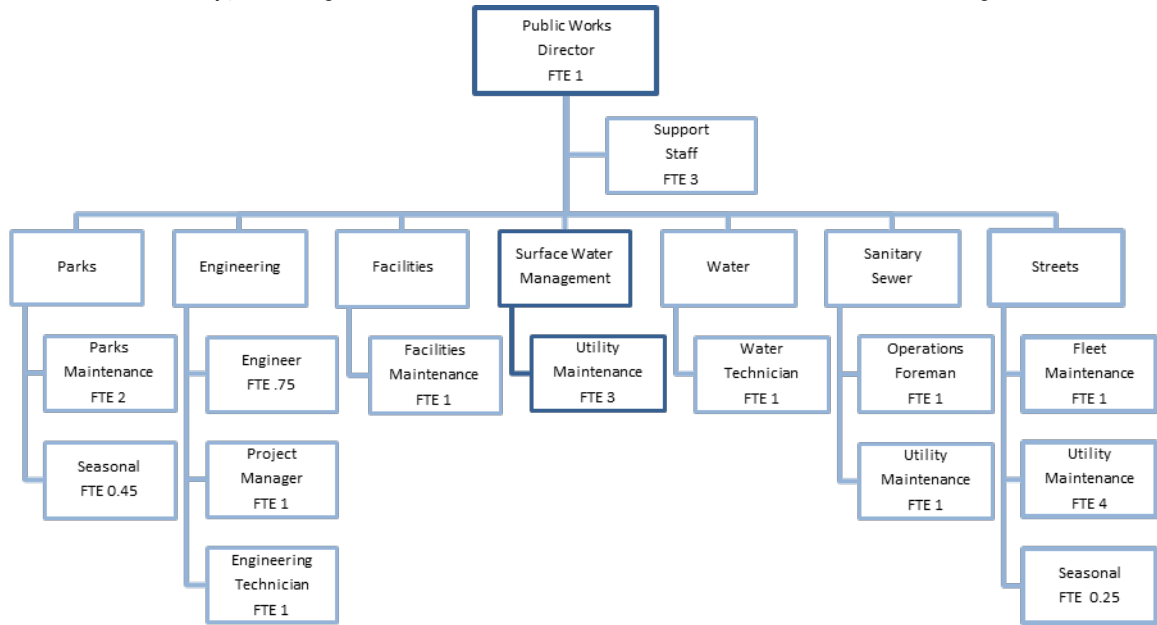
A graphic consisting of two overlapping, horizontally-oriented, trapezoidal shapes. The front shape is orange and contains the word "Cornelius" in a white, serif font. The back shape is light blue and is partially obscured by the orange shape.

Cornelius

Surface Water Management

Mission Statement

To provide 24-hour storm water drainage, water quality, and surface water management services for the Cornelius community, through the revenues of the Surface Water Management Fund.



Services Provided

The Surface Water Management (SWM) division is dedicated to protecting properties from flooding and preventing stream pollution by maintaining the City's stormwater conveyance system and treatment facilities. The City manages the majority of these services, with additional support from Clean Water Services (CWS), the regional wastewater agency. This comprehensive program encompasses the following key services: development engineering, public works engineering, and operations and maintenance.

Development Engineering:

- Issue Services Provider Letters for low-impact development projects.
- Collaborate with CWS to review all development and business plans, ensuring compliance with City Regulations and minimizing stormwater impact.
- Review monthly stormwater management fees and system development charges for new projects, promoting responsible resource management.
- Inspect the construction of water quality and quantity facilities to ensure proper function and compliance.
- Guide developers in evaluating existing drainage capacity and master plan requirements, facilitating informed site planning.
- Conduct ongoing inspections on construction sites to ensure adherence to erosion control regulations.
- Represent Cornelius at monthly meetings with CWS, fostering effective collaboration.

Public Works Engineering:

- Maintain comprehensive maps of the city's stormwater system for efficient maintenance and strategic planning.
- Identify and design solutions for existing system issues, ensuring continued functionality and compliance.
- Provide monthly and annual reports to CWS, demonstrating adherence to the agreed-upon Intergovernmental Agreement (IGA).
- Maintain comprehensive records and manage programs for cleaning and inspecting main lines and catch basins, as stipulated by the IGA.
- Track and manage routine maintenance for surface water quality facilities, ensuring optimal performance.
- Administer the program to identify, acquire, design, and construct regional water quality facilities, enhancing overall system effectiveness.
- Inspect private stormwater facilities and collaborate with owners to ensure compliance with state permit requirements.

Operations and Maintenance:

- Implement a regular cleaning schedule, including annual cleaning of all catch basins, six-year cleaning of main lines, and eight-year televising of the entire system, to ensure optimal drainage functionality.
- Control vegetation in drainage ditches, maintain street gutters as needed, and clean inlets and outlets before and after major storms for efficient water flow.
- Provide emergency services for stormwater flooding events, minimizing potential damage and ensuring public safety.
- Participate in West Nile Virus surveillance activities, contributing to community well-being.
- Coordinate street sweeping with the Operations Division and manage yard debris recycling program, maintaining a clean environment.
- Maintain all publicly owned surface water quality facilities.
- Represent Cornelius at monthly coordination meetings with Washington County, promoting collaborative efforts in stormwater management.

Accomplishments 2023-2024

- Achieved a 100% cleaning rate (1,241 cleaned) of catch basins, ensuring efficient stormwater drainage and minimizing potential flooding risks. (Goal 5)
- Cleaned and Televised 24% of storm drain mainline, identifying and addressing potential issues within the system. (Goal 5)
- Reviewed engineering designs and inspected all development projects to guarantee compliance with City and regional (CWS) design and construction standards, fostering proper stormwater management practices in new developments. (Goals 4 & 5)

- Maintained ongoing inspection and public education programs for private surface water facility owners, promoting responsible maintenance and compliance with regulations. (Goal 5)
- Replaced 7 unsumped catch basins with new sumped models, enhancing drainage efficiency. (Goal 5)
- Replaced 105 linear feet of damaged storm line, contributing to a more resilient system. (Goal 5)



Trimming growth in a Water Quality Facility.

Objectives 2024-2025

- Maintain a 100% catch basin cleaning rate. (Goal 5)
- Clean 15% of the Storm Conveyance system. (Goal 5)
- Televis 15% of storm drain mainline system. (Goal 5)
- Review engineering designs and inspect all development projects for compliance with regional standards, streamlining processes where applicable for low-impact projects. (Goals 4 & 5)
- Issue Service Provider letters for projects not impacting sensitive areas within the City. (Goal 5)
- Conduct inspections of at least 25% of private storm water quality facilities and continue programs to bring non-compliant facilities to an acceptable standard, promoting responsible management practices. (Goal 5)
- Ensure all City-owned water quality facilities are serviced a minimum of six times per year, guaranteeing their proper upkeep and effectiveness. (Goal 5)
- Televis 100% of the newly added storm water conveyance system with recent development, identifying potential problems in new infrastructure. (Goal 5)
- Replant and renew the Storm Water Quality Facility at 4th & N Davis, improving its effectiveness in stormwater treatment. (Goal 5)
- As part of the fiscal year paving project, replace unsumped catch basins with advanced sumped models, further improving drainage efficiency and system resilience. (Goal 5)

BUDGET NARRATIVE

The principal focus will be on routine maintenance to ensure that the highest water quality standards are met with minimal flooding or back-ups.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 1,226,610	\$ 1,603,860	\$ 1,949,391	\$ 1,945,827	\$ 1,945,827	\$ 1,945,827
Interest	\$ 6,837	\$ 48,900	\$ 15,000	\$ 40,000	\$ 40,000	\$ 40,000
Surface Water Management	\$ 1,207,726	\$ 1,241,068	\$ 1,268,126	\$ 1,324,860	\$ 1,324,860	\$ 1,324,860
Miscellaneous	\$ -	\$ 2,965	\$ -	\$ -	\$ -	\$ -
Gain on Sale of Assets	\$ 1,291	\$ 156	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 40,800	\$ 29,055	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Allocated Revenue	\$ 58,909	\$ 51,595	\$ 49,614	\$ 45,557	\$ 45,557	\$ 45,557
TOTAL REVENUE	\$ 2,542,173	\$ 2,977,599	\$ 3,302,131	\$ 3,376,244	\$ 3,376,244	\$ 3,376,244

EXPENDITURES

Materials and Services

The Public Works Department is committed to delivering essential services to the community in a cost-effective and sustainable manner, including in the SWM division. However, various external factors can impact our operational costs and require proactive management strategies.

Potential cost drivers include:

- Consistent increases in prices for essential materials like fuel, pipes, and related supplies may lead to higher operational expenses.
- Assuming responsibility for the maintenance of additional water quality facilities each year, as stipulated by regulations and agreements with Clean Water Services, could result in increased costs for materials and services.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 79,096	\$ 99,876	\$ 116,933	\$ 124,709	\$ 124,709	\$ 124,709
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 1,724	\$ 2,396	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Fringe Benefits	\$ 42,513	\$ 49,127	\$ 75,523	\$ 51,517	\$ 51,517	\$ 51,517
PERSONNEL SERVICES	\$ 123,333	\$ 151,399	\$ 199,456	\$ 183,226	\$ 183,226	\$ 183,226
<i>Total Full Time Equivalent(FTE)</i>	2.00	2.00	2.00	2.00	2.00	2.00
Operational Supplies	\$ 23,430	\$ 22,029	\$ 27,300	\$ 27,300	\$ 27,300	\$ 27,300
Equipment - O&M	\$ 38,005	\$ 39,794	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
Dues, Education, Training	\$ 210	\$ 13,404	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,250
Professional Services	\$ 22,118	\$ 5,092	\$ 30,800	\$ 40,350	\$ 40,350	\$ 40,350
Uniforms & Protective Gear	\$ 976	\$ 1,442	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550
Intergovernmental Services	\$ 195,295	\$ 206,238	\$ 225,331	\$ 237,715	\$ 237,715	\$ 237,715
In Lieu Franchise to GF	\$ 60,931	\$ 61,931	\$ 63,406	\$ 66,243	\$ 66,243	\$ 66,243
MATERIALS AND SERVICES	\$ 340,965	\$ 349,930	\$ 460,637	\$ 485,408	\$ 485,408	\$ 485,408
Building & Improvements - Oper	\$ 109	\$ -	\$ 5,000	\$ 55,000	\$ 55,000	\$ 55,000
Equipment - Operations	\$ -	\$ 10,686	\$ 382,400	\$ 33,500	\$ 33,500	\$ 33,500
CAPITAL OUTLAY	\$ 109	\$ 10,686	\$ 387,400	\$ 88,500	\$ 88,500	\$ 88,500
Allocated Exp-General Fund	\$ 60,809	\$ 61,825	\$ 66,362	\$ 5,703	\$ 5,703	\$ 5,703
Allocated Exp-ISF Fund	\$ 316,197	\$ 357,181	\$ 404,465	\$ 467,041	\$ 467,041	\$ 467,041
Allocated Exp-Utility Funds	\$ 96,900	\$ 97,186	\$ 122,927	\$ 137,957	\$ 137,957	\$ 137,957
TRANSFERS & ALLOCATIONS	\$ 473,906	\$ 516,192	\$ 593,754	\$ 610,701	\$ 610,701	\$ 610,701
Contingency*	\$ -	\$ -	\$ 1,660,884	\$ 2,008,409	\$ 2,008,409	\$ 2,008,409
<i>Building/Facility Upgrades</i>				\$ 166,668	\$ 166,668	\$ 166,668
<i>Equipment Replacement</i>				\$ 69,719	\$ 69,719	\$ 69,719
<i>Vehicle Replacement</i>				\$ 96,210	\$ 96,210	\$ 96,210
<i>Unallocated Contingency</i>				\$ 1,675,812	\$ 1,675,812	\$ 1,675,812
Unappropriated	\$ 1,603,860	\$ 1,949,391	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,542,173	\$ 2,977,599	\$ 3,302,131	\$ 3,376,244	\$ 3,376,244	\$ 3,376,244

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Performance Measurements

Strategy	Measure	Actual	Estimate	Forecast
		2022-2023	2023-2024	2024-2025
Clean, televise, and inspect storm water conveyance system components	Number of catch basins	1,241	1,241	1,251
	Number of linear feet cleaned	28%	17%	17%
	Number of linear feet televised	43,500	30,000	30,000
	Percentage of system televised	24%	17%	17%

Goal – To provide 24-hour storm water drainage, water quality, and surface water management services throughout the community, consistent with the requirements of the regional surface water management agency, Clean Water Services.



Staff cleaning a Storm Drain



Laurel Woods Water Quality Facility



Catch Basin/Storm Drain

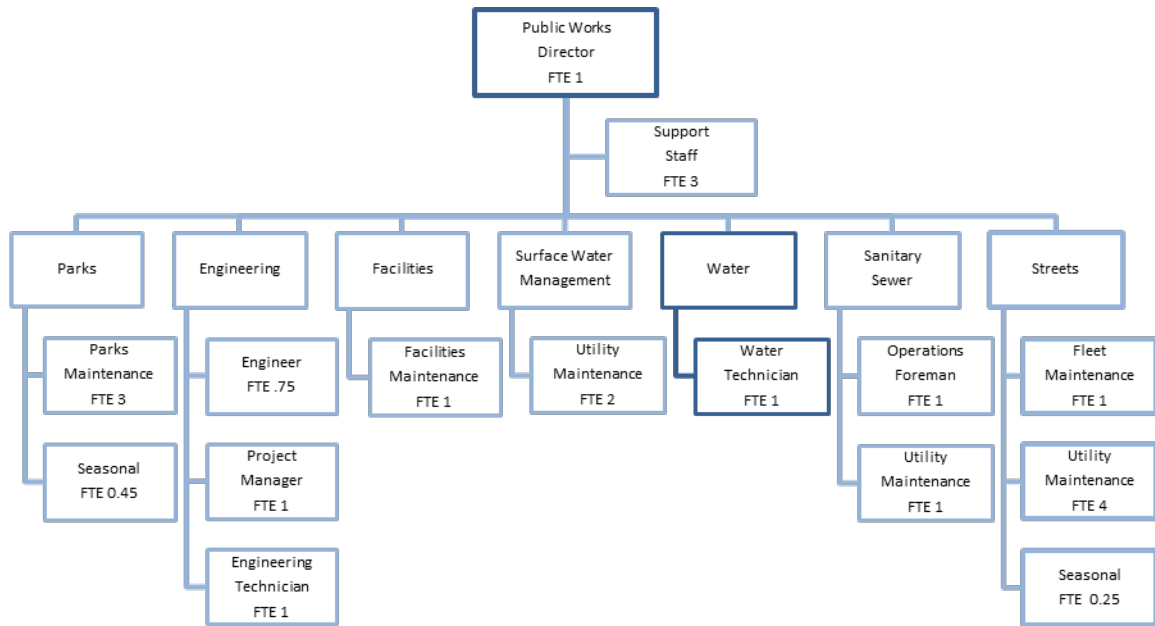
A stylized banner graphic consisting of two overlapping shapes. The front shape is orange with a white outline and contains the name 'Cornelius' in a white, italicized serif font. The back shape is light blue with a white outline and is partially obscured by the orange shape.

Cornelius

Water

Mission Statement

Provide 24-hour domestic and fire-flow water service at a high degree of reliability to all water customers of the City of Cornelius.



Services Provided

Our services encompass a comprehensive range of engineering and construction expertise, including development engineering, public works engineering, system construction, operations and maintenance, and capital project execution.

Development Engineering:

- All developments and businesses undergo rigorous review by our team to ensure compliance with city regulations and proper integration with existing infrastructure.
- Accurately calculate System Development Charges (SDCs), which are fees levied on new developments to offset the cost of expanding and maintaining public infrastructure, including the water system.
- Inspect water line construction projects to guarantee that they meet established safety and quality standards.
- Collaborate with designers and developers by providing accurate and timely information on the location of existing water lines.

The City maintains a partnership with the City of Hillsboro, our wholesale water supplier since 1941. This close collaboration ensures efficient water system supply & management and facilitates a seamless experience for developers and businesses.

Public Works Engineering:

- Maintain and update detailed maps of the city's water system, enabling efficient resource allocation and informed decision-making.
- Proactively identify and address existing issues within the water system. Develop comprehensive plans and specifications for projects that effectively address problems, enhancing overall system reliability and performance.
- To accommodate anticipated growth, conduct in-depth analyses to identify potential future hydraulic restrictions. This allows staff to proactively scope and cost anticipated required projects, ensuring the system's capacity to meet future demands.
- Maintaining and update the water CIP, which serves as a roadmap for strategically investing in critical infrastructure projects.
- Seek to evaluate and implement innovative maintenance technologies, continuously improving the efficiency and effectiveness of our operations.

Operations and Maintenance:

The Public Works Operations division is responsible for the day-to-day care and efficient operation of the City's water system. Our dedicated team members fulfill a diverse range of crucial tasks, ensuring the consistent delivery of safe, high-quality water to our community. Primary responsibilities include:

- Address water leaks by repairing them promptly. Proactively replace aging water lines to minimize the risk of future disruptions.
- Conduct monthly meter readings to accurately track water usage, forming the basis for the monthly utility billing process.
- Collect and analyze water quality samples to ensure compliance with stringent regulations and maintain the highest standards of public health.
- Monitor the water disinfection process to guarantee the continued effectiveness of safeguarding against harmful pathogens.
- Oversee the operation of the ASR (Aquifer Storage and Recovery) system and the city's reservoirs, ensuring optimal water storage and distribution.
- Perform regular maintenance on valves and hydrants to ensure their proper functionality and readiness for emergency service.
- Post public notifications and manage water meter turn-on and turn-off requests.
- Maintain comprehensive maintenance records for all system components; ensuring historical data is readily available for informed decision-making.
- Conduct annual testing and calibration of all large meters to guarantee accurate water usage data.



Accomplishments 2023-2024

- Continued leak detection surveys identified and repaired leaks, minimizing water loss and system disruptions. (Goal 5)
- Met or exceeded all state-mandated water quality testing and reporting requirements, including lead/copper testing, monitoring for disinfection byproducts (halo acetic acids (HAA) and Trihalomethanes (THM)), and regular chlorine residual and bacteria sampling. (Goal 4)
- Reviewed engineering designs and inspected development projects to ensure adherence to City standards, safeguarding the long-term integrity of the water infrastructure. (Goals 4 & 5)
- Continued monitoring of unaccounted-for water loss, maintaining a water loss target of 10% or less to optimize system efficiency. (Goal 5)
- Continued monitoring and executing updates to the Supervisory Control and Data Acquisition (SCADA) system ensured the security of the City's water infrastructure. (Goals 4 & 5)
- Flow tested all fire hydrants to ensure their functionality and readiness of emergencies. (Goals 4 & 5)
- Completed design for Phase 5 (South-Central Cornelius) of the City's water main replacement program. This initiative strategically replaces corroded steel water mains with more durable PVC pipes, minimizing water loss and enhancing the integrity of the water infrastructure. (Goal 5)
- Successfully injected an additional 35 million gallons of water into the existing ASR system during winter months, bringing total storage capacity to 67 million gallons. This strategic water storage and extraction process helps meet peak summer demand and enhances overall water resource management. (Goal 5)

Objectives 2024-2025

- Continuously review engineering designs and inspect all development projects to guarantee adherence to established City Public Works design standards. This ensures the long-term integrity and functionality of the water infrastructure. (Goals 4 & 5)
- Conduct flow tests on all fire hydrants to verify their proper operation and readiness for emergency services. (Goals 4 & 5)
- Persist with regular leak detection surveys throughout the water system. This proactive approach aims to minimize water loss caused by aging infrastructure, promoting system efficiency and resource conservation. (Goal 5)
- Continue construction on the new booster station at Water Park, enhancing system capacity and reliability to meet increasing demands. (Goal 5)
- Start the required lead pipe survey and inventory of the water system. (Goals 4 & 5)
- Construct Phase 5 of the water main replacement program. This ongoing initiative aims to minimize water loss, improve system longevity, and ensure the continued delivery of safe and reliable drinking water. (Goals 4 & 5)

- Design Phase 6 of the water main replacement program which involves designing plans for the strategic replacement of aging water mains with more durable materials. (Goal 5)

BUDGET NARRATIVE

The principal focus will be on routine maintenance and necessary development infrastructure to ensure the highest water quality standards are met.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 2,810,609	\$ 2,871,858	\$ 3,798,374	\$ 4,295,509	\$ 4,295,509	\$ 4,295,509
Interest	\$ 16,856	\$ 93,327	\$ 30,000	\$ 80,000	\$ 80,000	\$ 80,000
System Development Fees	\$ 1,582,377	\$ 586,844	\$ 269,054	\$ 2,059,349	\$ 2,059,349	\$ 2,059,349
Public Works Permits	\$ 163,506	\$ 203,311	\$ 351,220	\$ 71,025	\$ 71,025	\$ 71,025
Water	\$ 2,914,841	\$ 3,280,174	\$ 3,360,000	\$ 3,360,000	\$ 3,360,000	\$ 3,360,000
Late Fees	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -
Connection Fees	\$ 40,000	\$ 46,055	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500
Meter Fees	\$ 121,500	\$ 32,900	\$ 18,650	\$ 93,750	\$ 93,750	\$ 93,750
Miscellaneous	\$ 204	\$ 7,074	\$ -	\$ -	\$ -	\$ -
Gain on Sale of Assets	\$ 1,291	\$ 156	\$ -	\$ -	\$ -	\$ -
Fixed Asset - Water Fund Trans	\$ 104,155	\$ 128,912	\$ 1,012,500	\$ 817,499	\$ 817,499	\$ 817,499
TOTAL REVENUES	\$ 7,755,339	\$ 7,250,612	\$ 8,931,298	\$ 10,808,632	\$ 10,808,632	\$ 10,808,632

EXPENDITURES

Materials and Services

While the Public Works Water Division strives to ensure efficient and sustainable water resource management, certain external factors pose potential cost-related challenges:

- **Fluctuating Material Costs:** Continued price increases for essential materials such as fuel, pipes, and related supplies could potentially lead to higher operational expenses.
- **Wholesale Water Costs:** The City purchases water from the wholesale provider, City of Hillsboro. Fluctuations in their pricing could impact operational costs for our Division.
- **Development Impact Fees (SDCs):** SDCs collected from new construction projects contribute to funding the expansion and maintenance of the water infrastructure. These fees are passed through to the City of Hillsboro, who provide the wholesale water supply.

The Public Works Water Division is committed to proactive financial management practices. We continuously monitor operational costs, explore cost-saving opportunities, and maintain transparent communication with our partners and stakeholders to navigate these potential challenges and ensure the continued affordability and sustainability of our water services.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 70,355	\$ 66,608	\$ 65,321	\$ 69,533	\$ 69,533	\$ 69,533
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 3,002	\$ 4,854	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Fringe Benefits	\$ 37,423	\$ 36,838	\$ 48,588	\$ 51,036	\$ 51,036	\$ 51,036
PERSONNEL SERVICES	\$ 110,780	\$ 108,300	\$ 120,909	\$ 127,569	\$ 127,569	\$ 127,569
<i>Total Full Time Equivalent(FTE)</i>	1.00	1.00	1.00	1.00	1.00	1.00
Operational Supplies	\$ 131,324	\$ 125,604	\$ 140,500	\$ 93,500	\$ 93,500	\$ 93,500
Equipment - O&M	\$ 39,009	\$ 55,663	\$ 40,800	\$ 50,400	\$ 50,400	\$ 50,400
Dues, Education, Training	\$ 13,476	\$ 11,360	\$ 13,450	\$ 15,250	\$ 15,250	\$ 15,250
Professional Services	\$ 240,521	\$ 151,638	\$ 299,550	\$ 300,100	\$ 300,100	\$ 300,100
Uniforms & Protective Gear	\$ 1,280	\$ 2,651	\$ 775	\$ 775	\$ 775	\$ 775
Intergovernmental Services	\$ 2,458,011	\$ 1,616,938	\$ 1,229,054	\$ 3,019,349	\$ 3,019,349	\$ 3,019,349
InLieu Franchise to GF	\$ 152,268	\$ 157,217	\$ 168,000	\$ 168,000	\$ 168,000	\$ 168,000
Utility Rebates & Incentives	\$ -	\$ 1,166	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
MATERIALS AND SERVICES	\$ 3,035,887	\$ 2,122,236	\$ 1,894,129	\$ 3,649,374	\$ 3,649,374	\$ 3,649,374
Building & Improvements - Oper	\$ 216,617	\$ 257,824	\$ 2,005,000	\$ 1,624,998	\$ 1,624,998	\$ 1,624,998
Bldg& Improv-Waterline Replace	\$ 604,340	\$ 588	\$ 25,000	\$ 500,000	\$ 500,000	\$ 500,000
Equipment - Operations	\$ -	\$ 10,688	\$ 57,400	\$ 347,500	\$ 347,500	\$ 347,500
CAPITAL OUTLAY	\$ 820,957	\$ 269,100	\$ 2,087,400	\$ 2,472,498	\$ 2,472,498	\$ 2,472,498
ASR - Principal	\$ 77,746	\$ 80,078	\$ 82,481	\$ 84,955	\$ 84,955	\$ 84,955
December 2024 \$84,955						
ASR - Interest	\$ 58,582	\$ 56,249	\$ 53,848	\$ 51,373	\$ 51,373	\$ 51,373
December 2024 \$51.373						
DEBT SERVICE	\$ 136,327	\$ 136,327	\$ 136,329	\$ 136,328	\$ 136,328	\$ 136,328
Allocated Exp-General Fund	\$ 120,957	\$ 122,485	\$ 131,372	\$ 178,996	\$ 178,996	\$ 178,996
Allocated Exp-ISF Fund	\$ 394,393	\$ 439,277	\$ 493,390	\$ 579,877	\$ 579,877	\$ 579,877
Allocated Exp-Utility Funds	\$ 264,180	\$ 254,513	\$ 274,586	\$ 277,942	\$ 277,942	\$ 277,942
TRANSFERS & ALLOCATIONS	\$ 779,530	\$ 816,275	\$ 899,348	\$ 1,036,815	\$ 1,036,815	\$ 1,036,815
Contingency*	\$ -	\$ -	\$ 3,793,183	\$ 3,386,048	\$ 3,386,048	\$ 3,386,048
<i>Building/Facility Upgrades</i>				\$ 300,000	\$ 300,000	\$ 300,000
<i>Equipment Replacement</i>				\$ 38,887	\$ 38,887	\$ 38,887
<i>Vehicle Replacement</i>				\$ 213,968	\$ 213,968	\$ 213,968
<i>Unallocated Contingency</i>				\$ 2,833,193	\$ 2,833,193	\$ 2,833,193
Unappropriated	\$ 2,871,858	\$ 3,798,374	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 7,755,339	\$ 7,250,612	\$ 8,931,298	\$ 10,808,632	\$ 10,808,632	\$ 10,808,632

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Performance Measures		Actual 2022- 2023	Estimate 2023- 2024	Forecast 2024- 2025
Strategy	Measure			
Perform water quality testing to meet State and Federal Standards	Percentage attainment of “finished water quality” standards	100%	100%	100%
Reduce water loss	Number of service lines replaced	12	10	10
	Number of water leak repairs	13	12	12

Goal – To provide 24-hour domestic and fire flow water service at a high degree of reliability to all water customers of the City of Cornelius.

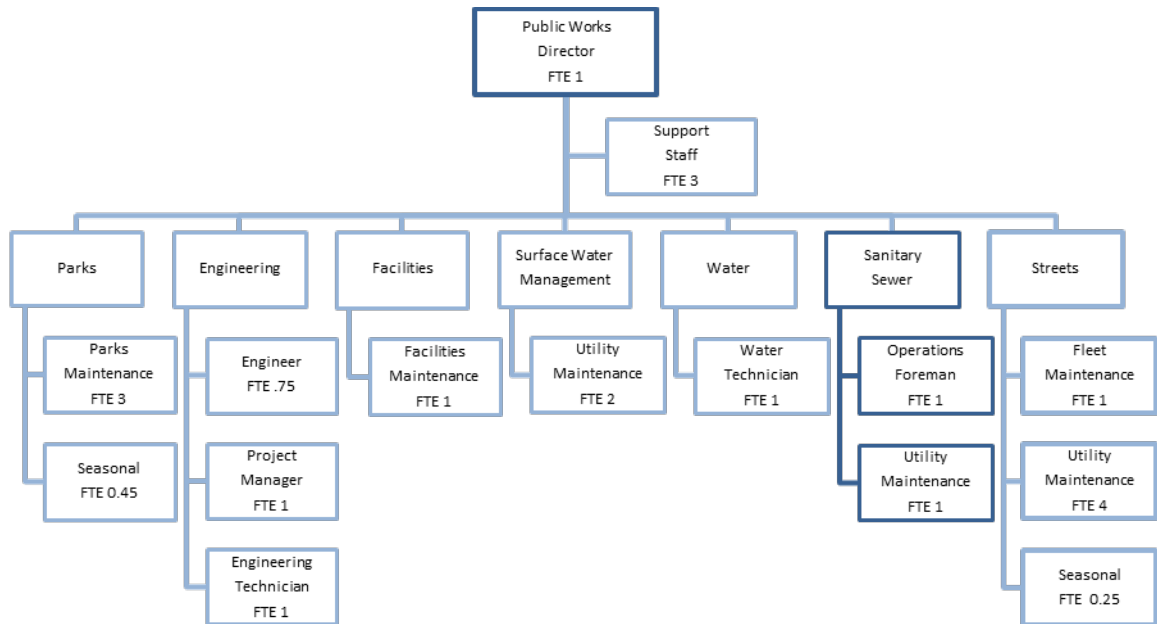
A stylized banner graphic consisting of two overlapping shapes. The front shape is orange with a white border and contains the name 'Cornelius' in a white, italicized serif font. The back shape is light blue and is partially obscured by the orange shape.

Cornelius

Sanitary Sewer

Mission Statement

Provide dependable 24-hour sanitary wastewater services for all houses and buildings in the community by efficiently operating and maintaining approximately 38 miles of sanitary sewerage facilities consistent with the requirements of the regional wastewater agency, Clean Water Services (CWS).



Services Provided

The Sanitary Sewer Division plays a vital role in protecting public health and the environment by maintaining and managing the city's sanitary sewer system. This comprehensive program encompasses four key services areas.

Development Engineering:

- Collaborate with Clean Water Services (CWS) to review all development and business plans, ensuring adherence to City regulations and minimizing impact on the sanitary sewer system.
- Calculate system development charges (SDCs) to finance the construction and maintenance of the system, ensuring responsible growth management.
- Inspect sanitary sewer construction projects to guarantee quality and compliance with established standards.
- Locate service lines and provide technical guidance to designers and developers, facilitating informed project planning.
- Represent Cornelius at monthly meetings with CWS, fostering effective collaboration and knowledge sharing.

Operations and Maintenance:

- Clean all sanitary sewer mainlines every six years and conduct full-system televising every eight years, ensuring optimal system functionality and prompt identification of potential issues.
- Provide emergency response services for backed-up or failed sanitary systems, minimizing inconvenience and potential health risks.
- Maintain comprehensive records of routine cleaning activities and conduct regular inspections of critical valves and high-maintenance lines, promoting proactive and data-driven maintenance strategies.

Public Works Engineering:

- Maintain accurate and up-to-date maps of the City's sanitary sewer system, facilitating efficient maintenance and strategic planning.
- Identify existing problem areas within the system and develop solutions through detailed analyses and cost estimates, ensuring long-term system integrity.
- Proactively identify potential future hydraulic limitations due to anticipated growth, preparing cost estimates and project scopes to address future infrastructure needs.
- Maintain and update the CIP for sanitary sewer projects, ensuring long-term planning and responsible budgeting for system upgrades and expansion.
- Provide annual and monthly reports to CWS, demonstrating continuous adherence to the agreed-upon Intergovernmental Agreement (IGA).
- Assist the Public Works Director in evaluating and implementing innovative maintenance technologies, promoting operational efficiency and cost-effectiveness.

Capital Projects:

Capital projects are a crucial aspect of sanitary sewer system management. These projects involve constructing or rehabilitating major infrastructure components, such as pipelines, pump stations, and treatment facilities. They are essential for maintaining system capacity, addressing growth demands, and ensuring continued compliance with environmental regulations.

Accomplishments 2023-2024

- Cleaned 56% of sanitary sewer system and televised 3% for proactive maintenance and problem identification. (Goal 5)
- Reviewed engineering design and inspected all development projects to ensure adherence to City and regional engineering and construction standards. (Goals 4 & 5)
- Continued the Fats, Oils, and Grease (FOG) program to monitor and inspect local food service



Laurel Woods Sanitary Sewer System Installation

establishments, promoting responsible waste disposal practices and reducing blockages within the system. (Goal 5)

- Purchased sewer cleaner combo truck as part of the vehicle replacement program. (Goal 5)
- Upgraded TV Truck components, including a newer model camera, to improve the capability of televising the sanitary sewer system. This investment empowers the division to perform more thorough inspections, allowing for quicker identification and resolution of potential issues within the sewer system, contributing to its efficiency and overall health. (Goal 5)
- Designed the sanitary sewer replacement for the failing system on Fawn Street, between 10th and 12th Avenues, addressing critical infrastructure needs. (Goal 5)

Objectives 2024-2025

- Review engineering designs and inspect all development projects to ensure adherence to City and regional engineering and construction standards. (Goals 4 & 5)
- Clean, televise and evaluate 25% of system and problem areas as needed. (Goal 5)
- Continue Fats, Oils, and Grease (FOG) Program to reduce blockages and problems in private and public systems. (Goal 5)
- Televise the sanitary sewer main lines in all the new subdivisions prior to the one-year warranty period. (Goal 5)
- Construct the replacement sanitary sewer line for the failing system on Fawn Street, between 10th and 12th Avenues. (Goal 5)

BUDGET NARRATIVE

The principal focus will be on routine maintenance and completion of needed capital projects.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 1,299,367	\$ 1,527,041	\$ 1,902,481	\$ 2,120,789	\$ 2,120,789	\$ 2,120,789
Interest	\$ 7,386	\$ 48,271	\$ 15,000	\$ 40,000	\$ 40,000	\$ 40,000
System Development Fees	\$ 1,460,315	\$ 1,073,650	\$ 251,750	\$ 251,750	\$ 251,750	\$ 251,750
Sewer	\$ 3,248,819	\$ 3,582,140	\$ 3,600,000	\$ 4,080,000	\$ 4,080,000	\$ 4,080,000
Industrial User Fee	\$ 2,769	\$ 3,263	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Gain on Sale of Assets	\$ 1,291	\$ 156	\$ -	\$ -	\$ -	\$ -
Fixed Asset - Sewer Fund Trans	\$ -	\$ -	\$ -	\$ 62,500	\$ 62,500	\$ 62,500
Allocated Revenue	\$ 52,891	\$ 55,308	\$ 67,870	\$ 79,424	\$ 79,424	\$ 79,424
TOTAL REVENUES	\$ 6,072,838	\$ 6,289,830	\$ 5,839,501	\$ 6,636,863	\$ 6,636,863	\$ 6,636,863

EXPENDITURES

Personnel Services

This recommended budget continues to fund the same level of services as we offer currently and additional requirements of the FOG program, including the utility staff and supportive equipment, materials and services.

Materials and Services

This budget anticipates providing the same level of service as last fiscal year.

Capital Outlay

Complete the Fawn St. sanitary sewer project. Some capital costs are split between multiple funds.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 124,713	\$ 147,755	\$ 158,321	\$ 168,353	\$ 168,353	\$ 168,353
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 306	\$ 361	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Fringe Benefits	\$ 74,241	\$ 88,027	\$ 103,737	\$ 110,711	\$ 110,711	\$ 110,711
PERSONNEL SERVICES	\$ 199,260	\$ 236,144	\$ 265,558	\$ 282,564	\$ 282,564	\$ 282,564
<i>Total Full Time Equivalent(FTE)</i>	2.00	2.00	2.00	2.00	2.00	2.00
Operational Supplies	\$ 10,881	\$ 16,687	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,500
Equipment - O&M	\$ 19,973	\$ 21,512	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500
Dues, Education, Training	\$ 1,004	\$ 916	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Professional Services	\$ 24,567	\$ 28,826	\$ 45,800	\$ 55,350	\$ 55,350	\$ 55,350
Uniforms & Protective Gear	\$ 918	\$ 1,501	\$ 775	\$ 775	\$ 775	\$ 775
Intergovernmental Services	\$ 3,655,098	\$ 3,375,525	\$ 3,121,680	\$ 3,121,680	\$ 3,121,680	\$ 3,121,680
In Lieu Franchise to GF	\$ 164,100	\$ 177,952	\$ 180,000	\$ 204,000	\$ 204,000	\$ 204,000
MATERIALS AND SERVICES	\$ 3,876,539	\$ 3,622,919	\$ 3,422,455	\$ 3,456,005	\$ 3,456,005	\$ 3,456,005
Building & Improvements - Oper	\$ -	\$ 14,875	\$ 70,000	\$ 160,000	\$ 160,000	\$ 160,000
Equipment - Operations	\$ -	\$ 11,186	\$ 382,400	\$ 163,500	\$ 163,500	\$ 163,500
CAPITAL OUTLAY	\$ -	\$ 26,061	\$ 452,400	\$ 323,500	\$ 323,500	\$ 323,500
Allocated Exp-General Fund	\$ 65,993	\$ 66,842	\$ 71,790	\$ 14,436	\$ 14,436	\$ 14,436
Allocated Exp-ISF Fund	\$ 300,741	\$ 341,570	\$ 386,395	\$ 444,024	\$ 444,024	\$ 444,024
Allocated Exp-Utility Funds	\$ 103,264	\$ 93,813	\$ 105,046	\$ 104,532	\$ 104,532	\$ 104,532
TRANSFERS & ALLOCATIONS	\$ 469,998	\$ 502,225	\$ 563,231	\$ 562,992	\$ 562,992	\$ 562,992
Contingency*	\$ -	\$ -	\$ 1,135,857	\$ 2,011,802	\$ 2,011,802	\$ 2,011,802
<i>Building/Facility Upgrades</i>				\$ 366,717	\$ 366,717	\$ 366,717
<i>Equipment Replacement</i>				\$ 54,952	\$ 54,952	\$ 54,952
<i>Vehicle Replacement</i>				\$ 279,983	\$ 279,983	\$ 279,983
<i>Unallocated Contingency</i>				\$ 1,310,150	\$ 1,310,150	\$ 1,310,150
Unappropriated	\$ 1,527,041	\$ 1,902,481	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 6,072,838	\$ 6,289,830	\$ 5,839,501	\$ 6,636,863	\$ 6,636,863	\$ 6,636,863

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

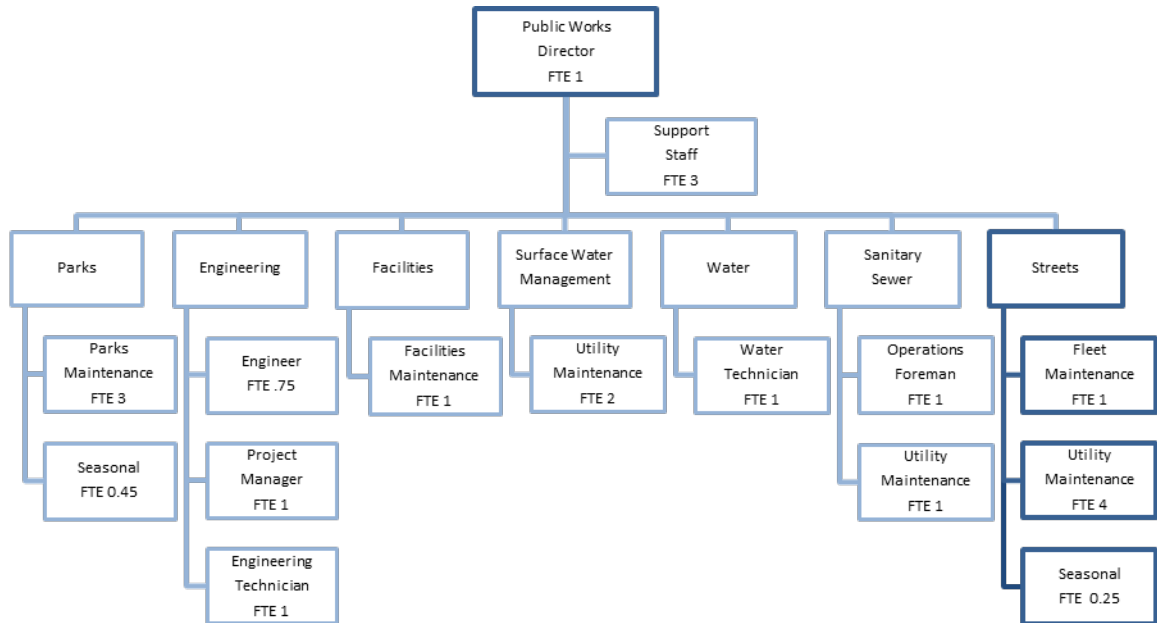
Performance Measures		Actual	Estimate	Forecast
Strategy	Measure	2022-2023	2023-2024	2024-2025
Operate and maintain approximately 32 miles of sanitary sewerage facilities	Number of linear feet cleaned	123,000	134,000	150,000
	Percentage of system cleaned	56%	61%	69%
	Number of linear feet televised	7,400	30,000	30,00
	Percentage of system televised	3%	14%	14%

Public Works aims to provide dependable 24-hour sanitary wastewater services for all houses and buildings in the city consistent with the requirements of the regional wastewater agency, Clean Water Services (CWS).

Street and Pathway

Mission Statement

Provide design, construction and maintenance services to ensure safe and dependable streets for the City of Cornelius that includes approximately 41 miles of roads using modern technology and standards.



Services Provided

The Streets and Pathways Division plays a vital role in maintaining and improving the city's road network, ensuring safe and accessible transportation for residents and visitors. The work encompasses four key service areas:

Development Engineering:

- Oversee the design, coordination, and construction of new public roads, ensuring adherence to city standards and budget constraints.
- Secure funding through capital grant applications and collaborates with various agencies and developers to support road infrastructure development.
- Manage contract administration, conduct construction inspections for new roads, and participate in technical advisory committees to ensure compliance with regional transportation standards and regulations.
- Coordinate with relevant entities like ODOT Region 2B on projects related to Tualatin Valley Highway, fostering effective communication and collaboration for regional transportation needs. Participate in Washington County and Metro Technical Advisory Committees regarding regional transportation standards, planning, and project funding.

Operations and Maintenance:

- Implement various techniques like pothole patching, crack sealing, slurry sealing, and grinding and overlay installation to maintain the integrity of the City streets and extend their service life.
- Regularly sweep streets to improve cleanliness and visibility, and maintain street signs and markings (crosswalks, railroad crossings, curbs, and barricades) for clear and safe navigation.
- Provide emergency street closure services, maintain comprehensive records for maintenance activities, and manage the overall street maintenance program.
- Represent Cornelius at monthly coordination meetings with Washington County, contributing to collaborative efforts in regional transportation management.

Public Works Engineering:

- Maintain detailed maps of the City's road network, facilitating efficient maintenance planning and resource allocation.
- Identify and address existing issues within the road system, developing solutions through comprehensive analysis and cost estimates.
- Design road improvement projects, establish specifications, and develop cost estimates to ensure efficient project execution.
- Evaluate and integrate innovative street design technologies into City standards, promoting continuous improvement and maximizing the effectiveness of road infrastructure.



Repaving North Clark Street

Capital Projects:

- Identify and prioritize major infrastructure projects like bridge replacements, intersection improvements, or major road expansions to address future needs and growth.
- Oversee the design, permitting, and construction of capital projects, ensuring adherence to budget, schedule, and quality standards.
- Secure necessary funding sources, including grants, loans, and public-private partnerships, to support the execution of capital projects.
- Focus on building durable and resilient infrastructure that meets long-term community needs and minimizes future maintenance costs.

Accomplishments 2023-2024

- Improved road infrastructure by successfully replacing street signs to comply with ODOT reflectivity standards, enhancing visibility and safety for motorists. (Goals 4 & 5)

- Implemented the City's pavement management program, including repaving, street reconstruction, and ADA ramp installation in critical area, contributing to safer roads. (Goals 4 & 5)
- Provided free leaf drop-off for residents at the Public Works Department. (Goal 5)
- Conducted traffic count and speed studies across the city to inform future safety initiatives. (Goal 4)
- Launched a pilot Pedestrian Crossing Flag program at two intersections on TV Highway to increase pedestrian safety in the City Town Center. (Goal 4)
- Completed design and easement acquisition for the CDBG sidewalk projects on several key streets (S. 4th Ave, S. 12th Ave, S. 20th Ave., and N. Davis St.). (Goals 4 & 5)



Staff working the leaf drop-off

- Completed majority of construction of the N. Davis & N. 19th mini-roundabout and extension of Davis Street to Fred Meyer. (Goals 4 & 5)
- Completed substantial sections of construction of the CDBG sidewalk projects on several key streets (S. 4th Ave, S. 12th Ave, S. 20th Ave., and N. Davis St) as well as a raised intersection at 12th & Dogwood. (Goals 4 & 5)

Objectives 2024-2025

- Ensure regular street sweeping, including coverage of Tualatin Valley Highway between Forest Grove and Hillsboro, for improved visibility and reduced road debris. (Goals 4 & 5)
- Maintain ongoing efforts to replace street signs and ensure compliance with reflectivity requirements, enhancing safety and visibility at night. (Goals 4 & 5)
- Continuously implement the pavement management program through targeted repaving, reconstruction, and ADA ramp installation to address critical infrastructure needs and extend road lifespan. (Goals 4 & 5)
- Conduct ongoing traffic and speed studies to identify areas for improvement and implement necessary safety measures. (Goal 4)
- Implement restriping of City streets to enhance lane visibility and traffic flow. (Goals 4 & 5)
- Expand the use of digital speed signs in strategic locations to promote safe driving practices. (Goal 4)
- Complete the next phase of CDBG sidewalk projects on N. Davis street (10th St. to 11th St.), further enhancing pedestrian connectivity and safety. (Goals 4 & 5)

BUDGET NARRATIVE

We will continue to transfer revenues to this fund as a method of assigning personnel within the Operations Division. This allows better tracking of personnel for workers' compensation rate payments and multiple other advantages. City, County, and State fuel tax revenues fund this Division. The City fuel tax is expected to generate about \$222,000 annually. SDC funds are transferred from the Transportation Development Fund for capital projects.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 1,462,074	\$ 1,834,779	\$ 2,203,065	\$ 1,347,831	\$ 1,347,831	\$ 1,347,831
Interest	\$ 7,643	\$ 58,931	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000
State Gas Tax	\$ 1,053,083	\$ 1,096,496	\$ 1,044,000	\$ 1,044,000	\$ 1,044,000	\$ 1,044,000
County Gas Tax	\$ 42,013	\$ 45,155	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
Vehicle Registration Tax	\$ 225,157	\$ 235,990	\$ 228,000	\$ 228,000	\$ 228,000	\$ 228,000
City Fuel Tax	\$ 206,320	\$ 221,766	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
Property Lease	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560
CDBG- Sidewalks	\$ -	\$ -	\$ 1,201,000	\$ 50,000	\$ 50,000	\$ 50,000
CDBG-19th/Davis	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Miscellaneous	\$ 131	\$ 27,775	\$ -	\$ -	\$ -	\$ -
Gain on Sale of Assets	\$ 4,791	\$ 645	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 13,600	\$ 9,685	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fixed Asset - Water Fund Trans	\$ -	\$ -	\$ 625,000	\$ -	\$ -	\$ -
Fixed Asset - Sewer Fund Trans	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Traffic Dev Fund Transfer	\$ 163,501	\$ 205,134	\$ 5,712,000	\$ 1,808,000	\$ 1,808,000	\$ 1,808,000
Allocated Revenue	\$ 352,544	\$ 338,609	\$ 385,075	\$ 395,450	\$ 395,450	\$ 395,450
TOTAL REVENUES	\$ 3,532,417	\$ 4,076,523	\$ 12,038,700	\$ 5,428,841	\$ 5,428,841	\$ 5,428,841

EXPENDITURES

Materials and Services

In this budget, we anticipate providing the same level of materials and services provided last fiscal year.

Capital Outlay

There are multiple street projects anticipated in this year's budget, some of which are a carryover from the prior year. This includes funds for Street repairs, sidewalks, pedestrian improvements and equipment. Some of the projects are funded with CDBG Grants and Traffic Development Funds.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Salaried	\$ 398,004	\$ 385,513	\$ 455,847	\$ 469,239	\$ 469,239	\$ 469,239
Hourly	\$ 7,701	\$ 5,268	\$ 3,198	\$ -	\$ -	\$ -
Overtime	\$ 1,664	\$ 3,827	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Fringe Benefits	\$ 216,105	\$ 208,991	\$ 287,920	\$ 294,159	\$ 294,159	\$ 294,159
PERSONNEL SERVICES	\$ 623,473	\$ 603,599	\$ 752,965	\$ 769,398	\$ 769,398	\$ 769,398
<i>Total Full Time Equivalent(FTE)</i>	6.45	6.45	6.25	6.00	6.00	6.00
Operational Supplies	\$ 44,744	\$ 33,170	\$ 55,100	\$ 55,100	\$ 55,100	\$ 55,100
Equipment - O&M	\$ 34,302	\$ 36,555	\$ 63,000	\$ 59,000	\$ 59,000	\$ 59,000
Utilities	\$ 105,260	\$ 110,804	\$ 130,000	\$ 144,000	\$ 144,000	\$ 144,000
Dues, Education, Training	\$ 1,326	\$ 2,796	\$ 9,450	\$ 9,450	\$ 9,450	\$ 9,450
Professional Services	\$ 35,513	\$ 29,808	\$ 32,800	\$ 63,350	\$ 63,350	\$ 63,350
Uniforms & Protective Gear	\$ 3,158	\$ 2,188	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750
Rentals/Leases	\$ 1,127	\$ 2,689	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
MATERIALS AND SERVICES	\$ 225,430	\$ 218,009	\$ 295,700	\$ 336,250	\$ 336,250	\$ 336,250
Building & Improvements - Oper	\$ 361,853	\$ 475,115	\$ 742,200	\$ 992,200	\$ 992,200	\$ 992,200
Building & Improve-S 29th Blvd	\$ 163,501	\$ 23,385	\$ 4,807,000	\$ 50,000	\$ 50,000	\$ 50,000
Building & Improve-Sidewalks	\$ -	\$ 181,748	\$ 1,706,000	\$ 408,000	\$ 408,000	\$ 408,000
Building & Improve-19th/Davis	\$ -	\$ -	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Equipment - Operations	\$ -	\$ 19,821	\$ 73,400	\$ 27,500	\$ 27,500	\$ 27,500
CAPITAL OUTLAY	\$ 525,354	\$ 700,070	\$ 8,728,600	\$ 2,877,700	\$ 2,877,700	\$ 2,877,700
East Baseline LID - Principal	\$ 10,383	\$ -	\$ -	\$ -	\$ -	\$ -
East Baseline Lid - Interest	\$ 414	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 10,797	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Exp-General Fund	\$ 136,704	\$ 139,241	\$ 149,416	\$ 239,689	\$ 239,689	\$ 239,689
Allocated Exp-ISF Fund	\$ 175,879	\$ 212,540	\$ 250,949	\$ 290,151	\$ 290,151	\$ 290,151
TRANSFERS & ALLOCATIONS	\$ 312,583	\$ 351,781	\$ 400,365	\$ 529,840	\$ 529,840	\$ 529,840
Contingency*	\$ -	\$ -	\$ 1,861,070	\$ 915,653	\$ 915,653	\$ 915,653
<i>Building/Facility Upgrades</i>				\$ 87,500	\$ 87,500	\$ 87,500
<i>Equipment Replacement</i>				\$ 81,080	\$ 81,080	\$ 81,080
<i>Vehicle Replacement</i>				\$ 42,371	\$ 42,371	\$ 42,371
<i>Unallocated Contingency</i>				\$ 704,702	\$ 704,702	\$ 704,702
Unappropriated	\$ 1,834,779	\$ 2,203,065	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,532,417	\$ 4,076,523	\$ 12,038,700	\$ 5,428,841	\$ 5,428,841	\$ 5,428,841

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Performance Measures		Actual	Estimate	Forecast
Strategy	Measure	2022-2023	2023-2024	2024-2025
Resurface streets according to pavement management plan.	Number of Linear feet of street paved	1,600	1,640	1,700
	Curb miles of streets swept	984	1,014	1,014
Develop safer streets and pathways.	Number of new & reconstructed ADA ramps	1	4	2

Goal – Design, construct, and maintain a reliable and safe 41-mile street network for the City of Cornelius, including surface signage and street lighting, ensuring optimal functionality and addressing the needs of pedestrians, cyclists, and motorists.

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

Bonded Debt

Mission Statement

Account for debt service (principal and interest) for the General Obligation debt of the City of Cornelius.

Services Provided

Account for debt service (principal and interest) related to the General Obligation (GO) debt of the City of Cornelius (if authorized by voters).

BUDGET NARRATIVE

The Bonded Debt Fund is a restricted fund. Debt payments secured by property tax revenues of the City of Cornelius are budgeted in this fund. Currently, the City has no General Obligation debt funded by property taxes.

Objectives 2024-2025

The City is permitted to levy up to the amount necessary each year to pay principle and interest payments and is not allowed to carry a large fund balance.

There has been no levy for GO debt service since FY 2009-2010. The entire amount of the City's debt capacity is available should voters approve a future bond issue. As of June 30, 2011, the debt capacity was about \$22 million. Since there are no outstanding bonds, the City has no current bond rating.

In FY 2016 and future years a small amount of delinquent taxes will accrue to the City, which will be recorded in the General Fund.

A graphic consisting of two overlapping, horizontally-oriented, trapezoidal shapes. The front shape is orange and contains the word "Cornelius" in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange shape.

Cornelius

Bancroft

Mission Statement

The Bancroft Fund is a restricted fund for bonded debt which is related to Local Improvement Districts (LIDs) and paid by the benefited property owners.

Services Provided

For past public improvement projects, the City sold bonds to pay for the improvement and assessed the benefited property owners. Property owners are allowed to Bancroft or spread the assessment costs of the improvement over a period of years, usually twenty. Since 1998, an administrative fee (interest only) was added to any new assessments and the yield is shown in the General Fund. The administrative fee, by law, can't exceed 1.5%.

Accomplishments 2023-2024

There is currently no debt and remaining funds were transferred to the General Fund.

BUDGET NARRATIVE

The only expenses were related to paying principal and interest. None of the City's construction projects currently in the design phase use special assessments as part of the financing mechanism.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 211,012	\$ 26,927	\$ -	\$ -	\$ -	\$ -
Interest	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
LID 2000 East Baseline Pri	\$ 94,109	\$ -	\$ -	\$ -	\$ -	\$ -
LID 2000 East Baseline Int	\$ 3,347	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 308,968	\$ 26,927	\$ -	\$ -	\$ -	\$ -
Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
East Baseline LID - Principal	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -
East Baseline LID - Interest	\$ 7,040	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 282,040	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ -	\$ 26,927	\$ -	\$ -	\$ -	\$ -
TRANSFERS & ALLOCATIONS	\$ -	\$ 26,927	\$ -	\$ -	\$ -	\$ -
Unappropriated	\$ 26,928	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 308,968	\$ 26,927	\$ -	\$ -	\$ -	\$ -

A stylized banner graphic consisting of two overlapping shapes. The front shape is orange with a white border and contains the name 'Cornelius' in a white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

Fixed Asset Water

Mission Statement

Enterprise fund assets must remain and become a part of the fixed assets of the enterprise fund under Governmental Accounting Standards Board (GASB) 34 requirements. Depreciation for building and equipment maintenance and replacement costs must be funded by the Water Operations Fund and expansion of lines must be funded from System Development Charges (SDCs) revenues from new development. This fund will receive SDC revenues for Water and transfers will be made to the Water Fund to fund major capital projects and the purchase of equipment.

Services Provided

This Fund is used to implement the Water System Master Plan.

Accomplishments 2023-2024

- Started construction of the new booster station at Water Park.
- Completed design of Phase 5 (South-Central Cornelius) of the City's water main replacement program designed to replace corroded steel water mains with PVC pipes, thereby reducing water loss.

Objectives 2024-2025

- Continue construction of new booster station at Water Park. (Goal 5)
- Construct Phase 5 of the City's water main replacement program. (Goal 5)
- Design Phase 6 of the City's water main replacement program. (Goal 5)



Existing reservoir (left), new Booster Station (center), and ASR facility (right)

BUDGET NARRATIVE

Fees from SDCs are dependent on new construction activity.

The 1.5-million-gallon water reservoir in Water Park has served the community since 1968. The ASR facility supplements the reservoir and provides an emergency supply for multiple months if the water supply to Cornelius is abruptly severed. The new booster station will allow better integration and operation of the ASR and existing reservoir.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 3,100,387	\$ 3,978,529	\$ 4,268,861	\$ 4,753,886	\$ 4,753,886	\$ 4,753,886
Interest	\$ 19,072	\$ 116,400	\$ 20,000	\$ 80,000	\$ 80,000	\$ 80,000
System Development Fees	\$ 963,225	\$ 302,845	\$ 151,474	\$ 1,044,750	\$ 1,044,750	\$ 1,044,750
TOTAL REVENUES	\$ 4,082,684	\$ 4,397,774	\$ 4,440,335	\$ 5,878,636	\$ 5,878,636	\$ 5,878,636

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Water Fund Transfer	\$ 104,155	\$ 128,912	\$ 1,012,500	\$ 817,499	\$ 817,499	\$ 817,499
Street Fund Transfer	\$ -	\$ -	\$ 625,000	\$ -	\$ -	\$ -
TRANSFERS & ALLOCATIONS	\$ 104,155	\$ 128,912	\$ 1,637,500	\$ 817,499	\$ 817,499	\$ 817,499
Contingency*	\$ -	\$ -	\$ 2,802,835	\$ 5,061,137	\$ 5,061,137	\$ 5,061,137
Unappropriated	\$ 3,978,529	\$ 4,268,861	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 4,082,684	\$ 4,397,774	\$ 4,440,335	\$ 5,878,636	\$ 5,878,636	\$ 5,878,636

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Fixed Asset Sanitary Sewer

Mission Statement

Enterprise fund assets must remain and become a part of the fixed assets of the enterprise fund under Governmental Accounting Standards Board (GASB) 34 requirements. Depreciation for building and equipment maintenance and replacement costs must be funded by the Sanitary Sewer Operations Fund and expansion of lines must be funded from System Development Charges (SDCs) revenue from new development. This fund will transfer SDC revenues for Sewers to the Sewer Fund for major capital projects and the purchase of equipment. Because of the cost of these projects, large reserves may accrue over several fiscal years until the projects are completed.

Services Provided

This Fund is used to implement the sanitary sewer system Master Plan.

Accomplishments 2023-2024

- Designed sanitary sewer replacement for failing Fawn Street line between 10th and 12th Avenues.

Objectives 2024-2025

- Construct the sanitary sewer replacement for failing Fawn Street line between 10th and 12th Avenues. (Goal 5)



Ginger St. Sewer – East Bridge

Constructed in Fall 2019 to carry wastewater from the Laurel Woods neighborhood to the Clean Water Services treatment plant.

BUDGET NARRATIVE

These SDCs are for local system improvements only. By agreement with Clean Water Services (CWS) and the seven large cities it serves, the cities are only responsible for sewer line capacity that is 12” or less in diameter. Most new lines in that size range are built as part of the development process and funded by developers. New construction of larger portions of the collection system is effectively funded on a regional basis. The Ginger Street sewer upgrade project was one of these regionally-funded projects.

Because the City’s system is currently in good condition, the only local sanitary sewer projects scheduled for the next few years involve replacement of sewer lines that experience significant on-going maintenance problems. This Fund carries a substantial fund balance.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 1,439,063	\$ 1,502,850	\$ 1,608,445	\$ 1,702,583	\$ 1,702,583	\$ 1,702,583
Interest	\$ 7,643	\$ 44,192	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000
System Development Fees	\$ 56,144	\$ 61,403	\$ 8,816	\$ 119,944	\$ 119,944	\$ 119,944
TOTAL REVENUES	\$ 1,502,850	\$ 1,608,445	\$ 1,632,261	\$ 1,852,527	\$ 1,852,527	\$ 1,852,527

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Sanitary Sewer Fund Transfer	\$ -	\$ -	\$ -	\$ 62,500	\$ 62,500	\$ 62,500
Street Fund Transfer	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
TRANSFERS & ALLOCATIONS	\$ -	\$ -	\$ 100,000	\$ 62,500	\$ 62,500	\$ 62,500
Contingency*	\$ -	\$ -	\$ 1,532,261	\$ 1,790,027	\$ 1,790,027	\$ 1,790,027
Unappropriated	\$ 1,502,850	\$ 1,608,445	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,502,850	\$ 1,608,445	\$ 1,632,261	\$ 1,852,527	\$ 1,852,527	\$ 1,852,527

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Fixed Asset Surface Water Management

Mission Statement

Enterprise Fund assets must remain and become a part of the fixed assets of the enterprise fund under Governmental Accounting Standards Board (GASB) 34 requirements. Depreciation for building and equipment maintenance and replacement costs must be funded by the Surface Water Management Operations Fund and expansion of lines must be funded from System Development Charges (SDCs) revenue from new development. This Fund will receive SDC revenues for storm drains and make transfers to the Surface Water Management Fund to finance major capital projects and the purchase of equipment.

Services Provided

This fund is used to implement the Storm Drain System Master Plan.

Accomplishments 2023-2024

- No publicly-funded storm projects were completed in this fiscal year.



13th Avenue Swale

Constructed as part of the Baseline improvements, the 13th Ave. stormwater facility, which occupies a former unused right-of-way, treats most runoff from downtown Cornelius before it enters the Tualatin River.



Objectives 2024-2025

- No publicly-funded storm projects are planned for the next fiscal year.

REVENUE

Revenue for this Fund comes from SDCs and fee-in-lieu payments from developers who are unable to treat stormwater run-off on their project sites.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 1,069,610	\$ 1,425,618	\$ 1,561,867	\$ 1,754,523	\$ 1,754,523	\$ 1,754,523
Interest	\$ 6,664	\$ 41,976	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000
System Development Fees	\$ 348,374	\$ 92,570	\$ 31,515	\$ 267,374	\$ 267,374	\$ 267,374
Stormwater Fee-In-Lieu	\$ 3,669	\$ 1,703	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,428,317	\$ 1,561,867	\$ 1,608,382	\$ 2,051,897	\$ 2,051,897	\$ 2,051,897

EXPENDITURE

Additional expenditures include payment of bonded debt for the East Baseline LID.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
East Baseline LID - Principal	\$ 2,596	\$ -	\$ -	\$ -	\$ -	\$ -
East Baseline Lid - Interest	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 2,699	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency*	\$ -	\$ -	\$ 1,608,382	\$ 2,051,897	\$ 2,051,897	\$ 2,051,897
Unappropriated	\$ 1,425,618	\$ 1,561,867	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,428,317	\$ 1,561,867	\$ 1,608,382	\$ 2,051,897	\$ 2,051,897	\$ 2,051,897

Parks System Development Charge

Mission Statement

Provide capital assets for safe and enjoyable parks and pathways for Cornelius residents, businesses, and visitors.

Services Provided

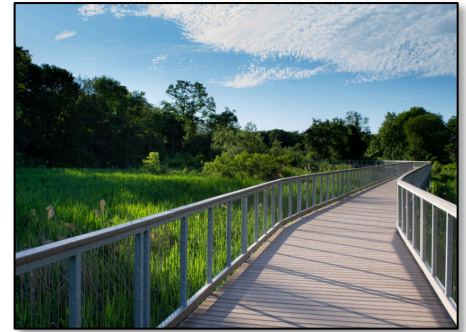
This Fund is used to acquire and improve park land, and design and construct physical park facilities.

Accomplishments 2023-2024

- Completed the design and bid the Laurel Wood pedestrian causeway.

Objectives 2024-2025

- Construct the Laurel Woods pedestrian causeway. (Goal 5)



Future Laurel Woods Pedestrian Causeway

REVENUE

Revenue comes from Parks SDC fees collected at the time of new development and from interest on accumulated capital.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 1,754,870	\$ 1,759,627	\$ 1,462,504	\$ 1,491,393	\$ 1,491,393	\$ 1,491,393
Interest	\$ 9,159	\$ 46,481	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
System Development Fees	\$ 15,528	\$ 70,319	\$ 54,762	\$ 1,691,222	\$ 1,691,222	\$ 1,691,222
TOTAL REVENUES	\$ 1,779,557	\$ 1,876,427	\$ 1,542,266	\$ 3,212,615	\$ 3,212,615	\$ 3,212,615

EXPENDITURES

Funds are being transferred to the General Fund for Parks Division projects that can utilize SDC funds.

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
General Fund Transfer	\$ 19,930	\$ 413,923	\$ 1,538,500	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
TRANSFERS & ALLOCATIONS	\$ 19,930	\$ 413,923	\$ 1,538,500	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Contingency*	\$ -	\$ -	\$ 3,766	\$ 1,712,615	\$ 1,712,615	\$ 1,712,615
Unappropriated	\$ 1,759,627	\$ 1,462,504	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,779,557	\$ 1,876,427	\$ 1,542,266	\$ 3,212,615	\$ 3,212,615	\$ 3,212,615

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

Traffic Development

Mission Statement

This capital improvement Fund exists to build new, reconstruct and increase the safe capacity of streets, sidewalks, signals and bridges within the City of Cornelius.

Services Provided

The Transportation Development Tax (TDT) is a system development charge paid by new development that allows the City to add capacity to the transportation system infrastructure. It helps provide incentive for economic development and to ensure safe, dependable, and attractive streets necessary to serve additional traffic generated by development.

Key services are the design and construction of transportation infrastructure improvements within the community. The collection and expenditure of the TDT is regulated by Washington County ordinance adopted by the voters in the County at the General Election in November 2008. TDT may be used as a primary source of funding for a transportation capital project or as local match for Federal, State or County grants for high priority transportation capital projects. Money in this Fund is required to be spent on transportation capital improvements only.

Accomplishments 2023-2024

- Started construction of Davis/19th mini-roundabout and creation of the new Davis Street collector to the Fred Meyer site.
- Completed design and easement acquisition for the CDBG sidewalk projects on S. 4th Ave, S. 12th Ave, S. 20th Ave., and N. Davis St. (11th to 14th) and completed construction of the project.

Objectives 2024-2025

- Complete the Davis/19th mini-roundabout. (Goal 5)
- Design and construct Davis Street from 10th to 11th as a *complete street*. (Goal 5)
- Complete design of S. 29th Blvd-Phase 1 from Laurel Woods to Dogwood. (Goal 5)
- Design improvements to S. 20th and S. 26th to improve pedestrian safety and mitigate traffic impacts to the neighborhood. (Goal 5)



Example-Raised Intersection in Downtown Tigard

BUDGET NARRATIVE

The primary revenue source for this Fund is the Transportation Development Tax (TDT) paid at the time of new development in Cornelius. TDT revenue is expected to grow with potential new development brought to the City by the 2014 southeast UGB expansion.

The CDBG sidewalk projects and 19th/Davis Mini-Roundabout project use a combination of TDT, Street Fund (maintenance dollars), and Community Development Block Grant (CDBG).

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Net Working Capital	\$ 4,305,499	\$ 6,666,837	\$ 7,690,294	\$ 7,499,060	\$ 7,499,060	\$ 7,499,060
Interest	\$ 29,277	\$ 215,497	\$ 40,000	\$ 100,000	\$ 100,000	\$ 100,000
System Development Fees	\$ 2,495,562	\$ 1,013,094	\$ 2,093,115	\$ 7,202,980	\$ 7,202,980	\$ 7,202,980
TOTAL REVENUES	\$ 6,830,338	\$ 7,895,428	\$ 9,823,409	\$ 14,802,040	\$ 14,802,040	\$ 14,802,040

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Street Fund Transfer	\$ 163,501	\$ 205,134	\$ 5,712,000	\$ 1,808,000	\$ 1,808,000	\$ 1,808,000
TRANSFERS & ALLOCATIONS	\$ 163,501	\$ 205,134	\$ 5,712,000	\$ 1,808,000	\$ 1,808,000	\$ 1,808,000
Contingency*	\$ -	\$ -	\$ 4,111,409	\$ 12,994,040	\$ 12,994,040	\$ 12,994,040
Unappropriated	\$ 6,666,837	\$ 7,690,294	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 6,830,338	\$ 7,895,428	\$ 9,823,409	\$ 14,802,040	\$ 14,802,040	\$ 14,802,040

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

CITY OF CORNELIUS

20-YEAR CAPITAL IMPROVEMENT PROGRAM Fiscal Year 2025



FY 2025

20-YEAR CAPITAL IMPROVEMENT PROGRAM

February 2024

Honorable Mayor and City Councilors:

I am pleased to present the City's cumulative 20-year Capital Improvement Program (CIP). This document is intended to serve as a financial planning tool that can assist in the annual budgeting process. It identifies capital needs and provides a method for long-range financial planning considerations; such as the potential need for future borrowing and specialized revenue streams.

The CIP is organized as follows:

- Following this introduction is a summary of the 20-year plan.
- Individual sections are organized by Fund with individual project request sheets. The project request sheets provide information as to the project description, source of the specific request, project location, estimated cost, estimated project year(s) and proposed source of revenue. Projects are a mix of growth-driven, vehicle/equipment (often deferred) and opportunity (e.g. fund-raising, grants, etc.).
- The Appendix section consists of the Major Equipment and Vehicle Replacement schedules.

The CIP will be updated annually and presented to the Budget Committee with the annual operating budget for the City.

We believe this document and process will provide a much clearer vision and tool for all of you, and the public, to match the City's plans with its operational capacity in order to achieve the ambitious goals we set for ourselves.

The staff has worked diligently to include the CIP in this year's budget calendar. The overall budget process was enhanced and facilitated by the more complete CIP.

Sincerely,

Ellie Jones
Assistant City Manager

PG#	PROJECT #	PROJECT DESCRIPTION	Prior Years	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 yrs 2029-2034	10-15 yrs 2034-2039	15-20 yrs 2039-2044	CIP TOTAL	FUNDING SOURCE
01-COMMUNITY DEVELOPMENT DEPARTMENT													
35	*EQUP.001	Equipment Replacement	-	12,000	-	-	-	-	-	-	-	12,000	General Fund
01-COMMUNITY DEVELOPMENT DEPARTMENT TOTAL =			-	12,000	-	-	-	-	-	-	-	12,000	
01-FIRE DEPARTMENT													
1	GFFD.001	Fire Station Kitchen Improvement	-	75,000	-	-	-	-	-	-	-	75,000	Fire Levy Fund
2	GFFD.002	Fire Station Bathroom Improvement	-	75,000	-	-	-	-	-	-	-	-	Fire Levy Fund
3	GFFD.003	Fire Department Training Room Improvement	-	30,000	-	-	-	-	-	-	-	-	Fire Levy Fund
4	GFFD.004	Fire Station Dorm & Fitness Room Improvement	-	75,000	-	-	-	-	-	-	-	-	Fire Levy Fund
35	*EQUP.001	Equipment Replacement	-	-	-	-	-	-	12,000	-	-	12,000	General Fund
36	*VHCL.001	Vehicle Replacement	-	-	-	-	75,000	650,000	1,100,000	1,800,000	-	3,625,000	General Fund
01-FIRE DEPARTMENT TOTAL =			-	255,000	-	-	75,000	650,000	1,112,000	1,800,000	-	3,712,000	
01-LIBRARY DEPARTMENT													
36	*VHCL.001	Vehicle Replacement	-	-	-	-	-	-	-	70,000	-	70,000	General Fund
01-LIBRARY DEPARTMENT TOTAL =			-	-	-	-	-	-	-	70,000	-	70,000	
01-PARKS DEPARTMENT													
5	GFPK.003	Dogwood Park Expansion	-	-	50,000	400,000	-	-	-	-	-	450,000	Parks SDC/Grants
6	GFPK.004	Laurel Woods Pedestrian Bridge	275,000	1,500,000	-	-	-	-	-	-	-	1,775,000	Parks SDC/Grants
7	GFPK.008	Harleman Park Irrigation System	-	9,500	-	-	-	-	-	-	-	9,500	General Fund
8	GFPK.009	Park Fences	-	12,000	12,000	12,000	-	-	-	-	-	36,000	General Fund
9	GFPK.010	Tennis/Pickleball Court Resurface	-	-	-	-	-	-	25,000	38,000	-	63,000	General Fund
35	*EQUP.001	Equipment Replacement	-	35,000	-	5,200	5,600	-	2,700	52,000	-	100,500	General Fund
36	*VHCL.001	Vehicle Replacement	-	-	-	15,000	-	-	-	-	-	15,000	General Fund
01-PARKS DEPARTMENT TOTAL =			275,000	1,556,500	62,000	432,200.00	5,600	-	27,700	90,000	-	2,449,000	
01-OTHER GENERAL FUND (Facility related projects)													
10	GFTR.007	City Hall Campus Security Upgrade	55,000	10,000	10,000	-	-	-	-	-	-	75,000	General Fund
11	GFTR.008	Public Safety & City Hall HVAC Replacement	-	15,000	15,000	15,000	15,000	15,000	-	-	-	75,000	General Fund
12	GFTR.011	Public Safety Building ETO Lighting	-	119,096	-	-	-	-	-	-	-	119,096	General Fund/ETO
35	*PWKS.001	Kodiak Covered Storage Bins	10,000	5,000	5,000	-	-	-	-	-	-	20,000	General Fund
36	*PWKS.003	Kodiak Carpet Replacement	4,400	1,000	1,000	1,000	-	-	-	-	-	7,400	General Fund
35	*EQUP.001	Equipment Replacement	-	-	-	-	-	-	5,000	-	-	5,000	General Fund
36	*VHCL.001	Vehicle Replacement	-	45,000	-	-	-	-	-	-	-	45,000	General Fund
01-OTHER TOTAL =			69,400	195,096	31,000	16,000	15,000	15,000	5,000	-	-	346,496	
01 - GENERAL FUND TOTAL =			344,400	2,018,596	93,000	448,200	95,600	665,000	1,144,700	1,960,000	-	6,589,496	
04-STORM DRAIN DEPARTMENT													
13	STRM.004	Phase 5 Storm Sewer Upgrades	-	50,000	-	-	-	-	-	-	-	50,000	Storm Drain Fund
14	STRM.005	Phase 6 Storm Sewer Upgrades	-	-	25,000	-	-	-	-	-	-	25,000	Storm Drain Fund
15	STRM.006	Water Quality Facility Rehabilitation	120,000	40,000	40,000	50,000	50,000	60,000	310,000	280,000	-	950,000	Storm Drain Fund
16	STRM.007	Water Quality Manhole	90,000	30,000	30,000	30,000	30,000	-	-	-	-	210,000	Storm Drain Fund
17	STRM.008	Dogwood Park Regional Facility	-	-	50,000	200,000	-	-	-	-	-	250,000	Storm-FA
18	STRM.009	Stormwater Master Plan	-	-	-	250,000	-	-	-	-	-	250,000	Storm Drain Fund
35	*PWKS.001	Kodiak Covered Storage Bins	10,000	5,000	5,000	-	-	-	-	-	-	20,000	Storm Drain Fund
36	*PWKS.003	Kodiak Carpet Replacement	4,400	1,000	1,000	1,000	-	-	-	-	-	7,400	Storm Drain Fund
38	*PWKS.011	Kodiak & Reservoir Security Updates	-	9,300	-	-	-	-	-	-	-	9,300	Storm Drain Fund
35	*EQUP.001	Equipment Replacement	-	40,000	-	5,200	15,600	-	36,950	17,000	-	114,750	Storm Drain Fund
36	*VHCL.001	Vehicle Replacement	-	17,500	8,750	-	-	-	17,500	175,000	325,000	543,750	Storm Drain Fund

PG#	PROJECT #	PROJECT DESCRIPTION	Prior Years	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 yrs 2029-2034	10-15 yrs 2034-2039	15-20 yrs 2039-2044	CIP TOTAL	FUNDING SOURCE
04-STORM DRAIN FUND TOTAL =			224,400	192,800	159,750	536,200	95,600	60,000	364,450	472,000	325,000.00	2,430,200	
05-WATER DEPARTMENT													
19	WTR.003	29th Blvd Water Main (Laurel Woods to Dogwood)	-	15,000	80,000	-	-	-	-	-	-	95,000	Water-FA
20	WTR.005	Phase 5 Water Main Upgrades	25,000	450,000	-	-	-	-	-	-	-	475,000	Water Fund/Water-FA
21	WTR.006	Phase 6 Water Main Upgrades	-	50,000	425,000	-	-	-	-	-	-	475,000	Water Fund/Water-FA
22	WTR.007	Booster Station Upgrade	1,052,000	1,604,998	115,000	-	-	-	-	-	-	2,771,998	Water Fund/Water-FA
35	*PWKS.001	Kodiak Covered Storage Bins	10,000	5,000	5,000	-	-	-	-	-	-	20,000	Water Fund
36	*PWKS.003	Kodiak Carpet Replacement	4,400	1,000	1,000	1,000	-	-	-	-	-	7,400	Water Fund
38	*PWKS.011	Kodiak & Reservoir Security Updates	-	29,000	-	-	-	-	-	-	-	29,000	Water Fund
35	*EQU.001	Equipment Replacement	-	35,000	-	5,200	15,600	-	34,250	17,000	-	107,050	Water Fund
36	*VHCL.001	Vehicle Replacement	-	137,500	8,750	15,000	-	180,000	217,500	-	-	558,750	Water Fund
05-WATER FUND TOTAL =			1,091,400	2,327,498	634,750	21,200	15,600	180,000	251,750	17,000	-	4,539,198	
06-SANITARY SEWER DEPARTMENT													
23	SWR.002	Sanitary Sewer Master Plan Update	-	-	-	-	250,000	-	-	-	-	250,000	Sewer Fund/Sewer-FA
24	SWR.003	Ginger / Fawn Alley Sanitary Sewer Upgrade	-	-	50,000	250,000	-	-	-	-	-	300,000	Sewer Fund/Sewer-FA
25	SWR.004	Fawn Street Sanitary Sewer Replacement	100,000	125,000	-	-	-	-	-	-	-	225,000	Sewer Fund
26	SWR.005	S 29th Blvd Sanitary Sewer Extensions	50,000	-	90,000	-	-	-	-	-	-	140,000	Sewer-FA
35	*PWKS.001	Kodiak Covered Storage Bins	10,000	5,000	5,000	-	-	-	-	-	-	20,000	Sewer Fund
36	*PWKS.003	Kodiak Carpet Replacement	4,400	1,000	1,000	1,000	-	-	-	-	-	7,400	Sewer Fund
38	*PWKS.011	Kodiak & Reservoir Security Updates	-	9,300	-	-	-	-	-	-	-	9,300	Sewer Fund
35	*EQU.001	Equipment Replacement	-	40,000	-	5,200	15,600	-	59,250	17,000	-	137,050	Sewer Fund
36	*VHCL.001	Vehicle Replacement	-	137,500	8,750	35,000	300,000	-	17,500	175,000	325,000	998,750	Sewer Fund
06-SANITARY SEWER FUND TOTAL =			164,400	317,800	154,750	291,200	565,600	-	76,750	192,000	325,000	2,087,500	
07-STREET DEPARTMENT													
23	STRT.002	N Davis Pedestrian Improvement Project	-	408,000	-	-	-	-	-	-	-	408,000	TDT Fund/Grants
28	STRT.007	Transportation System Plan Update	-	-	-	-	350,000	-	-	-	-	350,000	Street Fund
29	TDT.001	S 29th Blvd - Phase 1	-	50,000	250,000	-	-	-	-	-	-	300,000	TDT Fund
30	TDT.002	S 29th Blvd - Phase 2	-	-	-	-	-	-	6,000,000	-	-	6,000,000	TDT Fund
31	TDT.003	S 29th Blvd - Phase 3	-	-	-	-	-	-	4,000,000	-	-	4,000,000	TDT Fund
32	TDT.004	N 19th Ave (Walgreens to Council Creek)	-	-	1,300,000	1,500,000	2,000,000	-	-	-	-	4,800,000	TDT Fund
33	TDT.005	S 20th & 26th Complete Streets	-	250,000	1,500,000	1,500,000	-	-	-	-	-	3,250,000	TDT Fund
34	TDT.006	Davis St Pedestrian Improvement Project	-	-	-	150,000	400,000	400,000	1,200,000	-	-	2,150,000	TDT Fund
35	*PWKS.001	Kodiak Covered Storage Bins	10,000	5,000	5,000	-	-	-	-	-	-	20,000	Street Fund
36	*PWKS.003	Kodiak Carpet Replacement	4,400	1,000	1,000	1,000	-	-	1,000	-	-	7,400	Street Fund
37	*PWKS.006	Garbage Can Containers	-	12,500	12,500	-	-	-	-	-	-	25,000	Street Fund
38	*PWKS.011	Kodiak & Reservoir Security Updates	-	9,300	-	-	-	-	-	-	-	9,300	Street Fund
35	*EQU.001	Equipment Replacement	-	35,000	-	15,200	15,600	-	85,950	17,000	-	168,750	Street Fund
36	*VHCL.001	Vehicle Replacement	-	17,500	8,750	-	35,000	-	17,500	-	-	78,750	Street Fund
07-STREET FUND TOTAL =			14,400	788,300	3,077,250	3,166,200	2,800,600	400,000	11,303,450	17,000	-	21,567,200	
CAPITAL IMPROVEMENT PROGRAM TOTAL =			1,839,000	5,644,994	4,119,500	4,463,000	3,573,000	1,305,000	13,141,100	2,658,000	650,000	37,213,594	

* - Projects funded by multiple funds

37 Appendix A - Equipment Replacement Schedule

38 Appendix B - Vehicle Replacement Schedule

GFFD.001 - FIRE STATION KITCHEN IMPROVEMENTS

PROJECT SUMMARY

Fund / Department: General Fund - Fire	2024-2025 Budget Amt: 75,000	Project Start Year: 2024-2025
	Total Project Cost Amt: 75,000	Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Remodel the fire station kitchen facilities by enlarging the cooking area, dining area, and creating space for four refrigerators to accommodate the three-shift schedule employees.

The Budget Impact of this Project:

This project will be funded by the Fire Levy Funds.



FINANCIAL INFORMATION

Expenditures	Prior Year	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years	10-15 years	15-20 years	TOTALS
	Expenditure						2029-2034	2034-2039	2039-2044	
Design and Construction Costs		75,000								75,000
										-
										-
										-
Total Expenditures	-	75,000	-	-	-	-	-	-	-	75,000
Revenue (Funding Source)	Prior Year	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years	10-15 years	15-20 years	TOTALS
	Revenues						2029-2034	2034-2039	2039-2044	
Fire Levy Funds		75,000								75,000
										-
										-
Total Funding Sources	-	75,000	-	-	-	-	-	-	-	75,000

GFFD.002- FIRE STATION BATHROOM IMPROVEMENTS

PROJECT SUMMARY

Fund / Department: General Fund - Fire	2024-2025 Budget Amt: 75,000	Project Start Year: 2024-2025
	Total Project Cost Amt: 75,000	Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Remodel the upstairs bathroom and shower facilities to better accommodate privacy for employees.

The Budget Impact of this Project:

This project will be funded by the Fire Levy Funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Design and Construction Costs		75,000								75,000
										-
										-
										-
Total Expenditures	-	75,000	-	-	-	-	-	-	-	75,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Fire Levy Funds		75,000								75,000
										-
										-
Total Funding Sources	-	75,000	-	-	-	-	-	-	-	75,000

GFFD.003 - FIRE DEPARTMENT TRAINING ROOM TECHNOLOGY IMPROVEMENTS

PROJECT SUMMARY

Fund / Department: General Fund - Fire *2024-2025 Budget Amt:* 30,000 *Project Start Year:* 2024-2025
Total Project Cost Amt: 30,000 *Project Completion Year:* 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Improve audio visual equipment technology and system improvements in the fire department training room.



The Budget Impact of this Project:

This project will be funded by the Fire Levy Funds.

FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Design and Construction Costs		30,000								30,000
										-
										-
										-
Total Expenditures	-	30,000	-	-	-	-	-	-	-	30,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Fire Levy Funds		30,000								30,000
										-
										-
Total Funding Sources	-	30,000	-	-	-	-	-	-	-	30,000

GFFD.004 - FIRE STATION DORMATORY & FITNESS ROOM IMPROVEMENTS

PROJECT SUMMARY

Fund / Department: General Fund - Fire	2024-2025 Budget Amt: 75,000	Project Start Year: 2024-2025
	Total Project Cost Amt: 75,000	Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

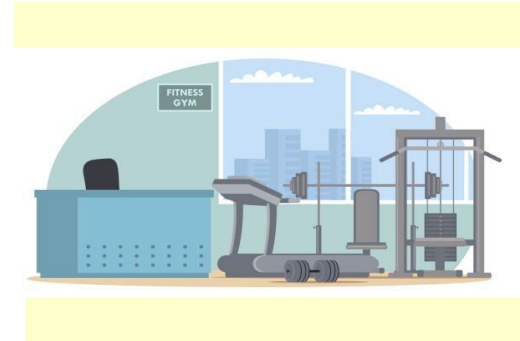
PROJECT DETAILS

Detailed Description of Project:

Remodel the dormatory and fitness room to better accommodate for employees.

The Budget Impact of this Project:

This project will be funded by the Fire Levy Funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Design and Construction Costs		75,000								75,000
										-
										-
										-
Total Expenditures	-	75,000	-	-	-	-	-	-	-	75,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Fire Levy Funds		75,000								75,000
										-
										-
Total Funding Sources	-	75,000	-	-	-	-	-	-	-	75,000

GFPK.003 - DOGWOOD PARK EXPANSION

PROJECT SUMMARY

Fund / Department: General Fund - Parks

2024-2025 Budget Amt:

Project Start Year: 2025-2026

Total Project Cost Amt: 450,000

Project Completion Year: 2026-2027

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Future expansion of the park with additional facilities which may include sports field, skate park, covered picnic shelter, and play areas.

The Budget Impact of this Project:

This project uses Parks SDC funds and possible grant funding.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering Construction			50,000	400,000						50,000 400,000 - -
Total Expenditures	-	-	50,000	400,000	-	-	-	-	-	450,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Parks System Development Charges / Grants			50,000	400,000						450,000 - -
Total Funding Sources	-	-	50,000	400,000	-	-	-	-	-	450,000

GFPK.004 - LAUREL WOODS PEDESTRIAN BRIDGE

PROJECT SUMMARY

Fund / Department: General Fund - Parks	2024-2025 Budget Amt: 1,500,000	Project Start Year: 2019-2020
	Total Project Cost Amt: 1,775,000	Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Using Park SDC funds and Grants the City will build a pedestrian bridge over a Tualatin River tributary that connects a .09 mile walking trail to Mariposa Park.

The Budget Impact of this Project:

This project will use Park SDC funds and possible grant funding. The initial \$38,156 of preliminary engineering costs were funded with a Metro Greenspaces grant.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering Construction	275,000	1,500,000								275,000 1,500,000 - -
Total Expenditures	275,000	1,500,000	-	-	-	-	-	-	-	1,775,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Metro Grant	38,156									38,156
Parks System Development Charges	236,844	1,500,000								1,736,844 - -
Total Funding Sources	275,000	1,500,000	-	-	-	-	-	-	-	1,775,000

GFPK.008 - HARLEMAN PARK IRRIGATION SYSTEM PROJECT

PROJECT SUMMARY

Fund / Department: General Fund - Parks	2024-2025 Budget Amt: 9,500	Project Start Year: 2024-2025
	Total Project Cost Amt: 9,500	Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Install and reroute irrigation system to accommodate for the new tennis/pickleball court project and new outfield fencing at Harleman Park.

The Budget Impact of this Project:

This is a one-time expense that will reduce funds available in the General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Construction		9,500								9,500
										-
										-
										-
Total Expenditures	-	9,500	-	-	-	-	-	-	-	9,500
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund		9,500								9,500
										-
										-
Total Funding Sources	-	9,500	-	-	-	-	-	-	-	9,500

GFPK.009 - PARK FENCES

PROJECT SUMMARY

<i>Fund / Department:</i> General Fund - Parks	<i>2024-2025 Budget Amt:</i> 12,000	<i>Project Start Year:</i> 2024-2025
	<i>Total Project Cost Amt:</i> 36,000	<i>Project Completion Year:</i> 2026-2027

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Installation of fences around Magnolia Park, Tarrybrooke Park, and Alpine Park to improve safety.



The Budget Impact of this Project:

This project will reduce funds available in the General Fund.

FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Installation		12,000	12,000	12,000						36,000
										-
										-
										-
Total Expenditures	-	12,000	12,000	12,000	-	-	-	-	-	36,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund		12,000	12,000	12,000						36,000
										-
										-
Total Funding Sources	-	12,000	12,000	12,000	-	-	-	-	-	36,000

GFPK.010 - TENNIS/PICKLEBALL COURT RESURFACE

PROJECT SUMMARY

Fund / Department: General Fund - Parks	2024-2025 Budget Amt:	Project Start Year: 2030-2031
	Total Project Cost Amt: 63,000	Project Completion Year: 2034-2035

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:
Resurface and restripe tennis/pickleball courts. This is recommended by the original vendor to maximize the life and looks of the courts.

The Budget Impact of this Project:
This will be a reduction of funds in the General fund but will reduce future long-term maintenance cost.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Resurface							25,000	38,000		63,000
										-
										-
										-
Total Expenditures	-	-	-	-	-	-	25,000	38,000	-	63,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund							25,000	38,000		63,000
										-
										-
Total Funding Sources	-	-	-	-	-	-	25,000	38,000	-	63,000

GFTR.007 - CITY HALL CAMPUS SECURITY UPGRADES

PROJECT SUMMARY

<i>Fund / Department:</i> Internal Services Fund - Facilities	<i>2024-2025 Budget Amt:</i> 10,000	<i>Project Start Year:</i> 2020-2021
	<i>Total Project Cost Amt:</i> 75,000	<i>Project Completion Year:</i> 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

With the growth of the city campus there is a need for expanding video security to cover all areas of the city complex. The existing system was installed in 2003, new technology requires an updated software and upgrading cameras as they are replaced. This will be an ongoing project to maintain campus security.

The Budget Impact of this Project:

These funds are budgeted in the Internal Services Fund - Facilities, but will be transferred from the General Fund through cost allocation.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Update security software and begin replacing cameras	55,000	10,000	10,000							75,000
										-
										-
										-
Total Expenditures	55,000	10,000	10,000	-	-	-	-	-	-	75,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund	55,000	10,000	10,000							75,000
										-
										-
Total Funding Sources	55,000	10,000	10,000	-	-	-	-	-	-	75,000

GFTR.008 - PUBLIC SAFETY & CITY HALL HVAC REPLACEMENT

PROJECT SUMMARY

Fund / Department: General-Storm-Water-Sewer-Street *2024-2025 Budget Amt:* 15,000 *Project Start Year:* 2024-2025
Total Project Cost Amt: 75,000 *Project Completion Year:* 2028-2029

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Replace aging HVAC units as needed.

The Budget Impact of this Project:

This project will be a reduction in several funds over the next 5 years.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
HVAC Replacement		15,000	15,000	15,000	15,000	15,000				75,000
										-
										-
										-
										-
Total Expenditures	-	15,000	15,000	15,000	15,000	15,000	-	-	-	75,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund		15,000	15,000	15,000	15,000	15,000				75,000
										-
										-
										-
Total Funding Sources	-	15,000	15,000	15,000	15,000	15,000	-	-	-	75,000

GFTR.011 - PUBLIC SAFETY BUILDING ETO LIGHTING

PROJECT SUMMARY

Fund / Department: ISF-Internal Services Fund	2024-2025 Budget Amt: 119,096	Project Start Year: 2024-2025
	Total Project Cost Amt: 119,096	Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Replace inefficient interior lighting with energy efficient LED fixtures and/or bulbs.

The Budget Impact of this Project:

Funding will come from the Internal Services Fund transfer from General Fund. Possible reimbursement from Energy Trust of Oregon (ETO) Grant.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Installation		119,096								119,096
										-
										-
										-
Total Expenditures	-	119,096	-	-	-	-	-	-	-	119,096
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund		106,126								106,126
Energy Trust of Oregon		12,970								12,970
										-
										-
Total Funding Sources	-	119,096	-	-	-	-	-	-	-	119,096

STRM.004 - PHASE 5 STORM SEWER UPGRADES

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2024-2025 Budget Amt: 50,000

Project Start Year: 2024-2025

Total Project Cost Amt: 50,000

Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Replace substandard catch basins with sump catch basins and install manholes at unstructured junctions in areas of water system upgrades. This project is proposed to be done in conjunction with the Phase 5 Water Main upgrades. A major portion of this work will occur on Fawn St. (10th-12th) where the Fawn Street sanitary sewer replacement necessitates replacing all utilities.

The Budget Impact of this Project:

This is a one-time expense that is funded through prior year savings.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Construction		50,000								50,000
										-
										-
										-
Total Expenditures	-	50,000	-	-	-	-	-	-	-	50,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Storm Drain Fund		50,000								50,000
										-
										-
Total Funding Sources	-	50,000	-	-	-	-	-	-	-	50,000

STRM.005 - PHASE 6 STORM SEWER UPGRADES

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2024-2025 Budget Amt:

Project Start Year: 2025-2026

Total Project Cost Amt: 25,000

Project Completion Year: 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Replace substandard catch basins with sump catch basins and install manholes at unstructured junctions in areas of water system upgrades. This project is proposed to be done in conjunction with the Phase 6 Water Main upgrades. Design will occur in FY 2024-2025. The storm design cost is contained in the Phase 6 water design costs.

The Budget Impact of this Project:

This is a one-time expense that is funded through prior year savings.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Construction			25,000							25,000
										-
										-
										-
Total Expenditures	-	-	25,000	-	-	-	-	-	-	25,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Storm Drain Fund			25,000							25,000
										-
										-
Total Funding Sources	-	-	25,000	-	-	-	-	-	-	25,000

STRM.006 - WATER QUALITY FACILITY REHABILITATION

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2024-2025 Budget Amt: 40,000

Project Start Year: 2020-2021

Total Project Cost Amt: 950,000

Project Completion Year: ongoing

Council Goal: Goal 4 - Ensure safety for all community members

PROJECT DETAILS

Detailed Description of Project:

On-going rehab of existing water quality facilities per CWS standards. Clear, grub and replant facilities that are now overgrown, silted in and/or no longer functioning efficiently. This will also cover costs of repairs to walls, fences and other associated structures that fail or come to end of life.

The Budget Impact of this Project:

This project reduces maintenance cost and improves water quality to our streams and rivers.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Water Quality Facility Rehab Projects	120,000	40,000	40,000	50,000	50,000	60,000	310,000	280,000		950,000
										-
										-
										-
Total Expenditures	120,000	40,000	40,000	50,000	50,000	60,000	310,000	280,000	-	950,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Storm Drain Fund	120,000	40,000	40,000	50,000	50,000	60,000	310,000	280,000		950,000
										-
										-
Total Funding Sources	120,000	40,000	40,000	50,000	50,000	60,000	310,000	280,000	-	950,000

STRM.007 - WATER QUALITY MANHOLES

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2024-2025 Budget Amt: 30,000

Project Start Year: 2020-2021

Total Project Cost Amt: 210,000

Project Completion Year: ongoing

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Install Water Quality Manholes (WQMH) prior to existing Water Quality Facilities (WQF) to improve performance of the Storm Drain system. WQMH's help separate debris, garbage and oils from entering WQF's further improving the water quality we discharge into our streams and rivers.

The Budget Impact of this Project:

WQMH's help lower maintenance costs in WQF's and help improve water quality for all. Funding is from the Storm Drain fees.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Water Quality Manholes	90,000	30,000	30,000	30,000	30,000					210,000
										-
										-
										-
Total Expenditures	90,000	30,000	30,000	30,000	30,000	-	-	-	-	210,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Storm Drain Fund	90,000	30,000	30,000	30,000	30,000					210,000
										-
										-
Total Funding Sources	90,000	30,000	30,000	30,000	30,000	-	-	-	-	210,000

STRM.008 - DOGWOOD PARK REGIONAL FACILITY

PROJECT SUMMARY

Fund / Department: Storm Drain Fund **2024-2025 Budget Amt:** **Project Start Year:** 2025-2026
Total Project Cost Amt: 250,000 **Project Completion Year:** 2026-2027

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

A regional stormwater treatment facility will be constructed in the low area at the west end of the Dogwood Park Expansion area. The facility will treat currently untreated stormwater runoff that daylight to an open ditch just south of Webb Road on the east side of S. 26th Avenue.

The Budget Impact of this Project:

The project will be funded by stormwater system development charges as well as monies collected from the fee-in-lieu program for stormwater treatment and hydromodification.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering Construction			50,000	200,000						50,000 200,000 - -
Total Expenditures	-	-	50,000	200,000	-	-	-	-	-	250,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Fixed Asset - Storm Fund			50,000	200,000						250,000 - -
Total Funding Sources	-	-	50,000	200,000	-	-	-	-	-	250,000

STRM.009 - STORMWATER MASTER PLAN

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2024-2025 Budget Amt:

Total Project Cost Amt: 250,000

Project Start Year: 2026-2027

Project Completion Year: 2026-2027

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Develop a new storm master plan that identifies new regional treatment and detention projects and analyzes potential fees for use of these facilities by development projects needing to meet Clean Water Services standards. The plan will also analyze how the City can meet storm permit requirements within the City's budget constraints.

The Budget Impact of this Project:

The plan is designed to create a stormwater fee structure for new development that provides a lower cost and more effective approach to treatment and detention of runoff.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Planning				250,000						250,000
										-
										-
										-
Total Expenditures	-	-	-	250,000	-	-	-	-	-	250,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Storm Drain Fund				250,000						250,000
										-
										-
Total Funding Sources	-	-	-	250,000	-	-	-	-	-	250,000

WTR.003 - S. 29TH BLVD WATER MAIN (LAUREL WOODS TO DOGWOOD)

PROJECT SUMMARY

Fund / Department: Water Fund	2024-2025 Budget Amt: 15,000	Project Start Year: 2024-2025
	Total Project Cost Amt: 95,000	Project Completion Year: 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Construct a 12" water main along the new 29th Ave collector street from Laurel Woods to Dogwood and connect to existing Dogwood water main. This project will be funded through Water System Development Charges. If Phases 2 & 3 of S. 29th Blvd. are constructed, this 12" water main will be extended to Baseline.

The Budget Impact of this Project:

This will reduce the available funds in the Fixed Asset - Water Fund (#13)



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering Construction		15,000	80,000							15,000 80,000 - -
Total Expenditures	-	15,000	80,000	-	-	-	-	-	-	95,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Fixed Asset - Water Fund (#13)		15,000	80,000							15,000 - - -
Total Funding Sources	-	15,000	80,000	-	-	-	-	-	-	95,000

WTR.005 - PHASE 5 WATER MAIN UPGRADES

PROJECT SUMMARY

Fund / Department: Water Fund

2024-2025 Budget Amt: 450,000

Project Start Year: 2023-2024

Total Project Cost Amt: 475,000

Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

This is year five of a multi-year project to replace corroded steel and undersized water mains in the City. This phase will replace water lines on: Fawn St (10th to 12th), 12th Ave (Fawn to Ginger), Elder Ct. (west of 15th), and S. 16th (Cherry to the extension of Alpine to the east). Replacing the substandard and deteriorating steel water mains saves significant water loss and reduces the City's maintenance costs.

The Budget Impact of this Project:

Replacing the substandard and deteriorating steel water mains saves significant water loss and reduces the City's maintenance costs.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering	25,000									25,000
Construction		450,000								450,000
										-
										-
Total Expenditures	25,000	450,000	-	-	-	-	-	-	-	475,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Water Fund	25,000	450,000								475,000
										-
										-
Total Funding Sources	25,000	450,000	-	-	-	-	-	-	-	475,000

WTR.006 - PHASE 6 WATER MAIN UPGRADES

PROJECT SUMMARY

Fund / Department: Water Fund

2024-2025 Budget Amt: 50,000

Project Start Year: 2024-2025

Total Project Cost Amt: 475,000

Project Completion Year: 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

This is year 6 of a multi-year project to replace corroded steel and undersized water mains in the City. This phase will replace water lines on: 14th Ave. (Davis to Fremont), 13th Ave (Davis to Fremont), Fremont (14th to 15th), as well as in other locations.

The Budget Impact of this Project:

Replacing the substandard and deteriorating steel water mains saves significant water loss and reduces the City's maintenance costs.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering Construction		50,000	425,000							50,000 425,000 - -
Total Expenditures	-	50,000	425,000	-	-	-	-	-	-	475,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Water Fund		50,000	425,000							475,000 - -
Total Funding Sources	-	50,000	425,000	-	-	-	-	-	-	475,000

WTR.007 - BOOSTER STATION UPGRADE

PROJECT SUMMARY

Fund / Department: Water Fund

2024-2025 Budget Amt: 1,604,998

Project Start Year: 2021-2022

Total Project Cost Amt: 2,771,998

Project Completion Year: 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

The current booster station in Water Park was constructed in 1969 and is outdated and nearing its end-of-life. This project will design and construct a new, seismic resilient booster pump station at that incorporates modern technology and is compliant with current building codes.

The Budget Impact of this Project:

This will reduce the available funds in the Water Fund and the Fixed Asset - Water Fund (#13).



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering & Construction Management	552,000	145,245	15,000							712,245
Construction	500,000	1,459,753	100,000							2,059,753
										-
										-
Total Expenditures	1,052,000	1,604,998	115,000	-	-	-	-	-	-	2,771,998
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Water Fund	526,000	802,499	57,500							1,385,999
Fixed Assets - Water Fund	526,000	802,499	57,500							1,385,999
										-
										-
Total Funding Sources	1,052,000	1,604,998	115,000	-	-	-	-	-	-	2,771,998

SWR.002 - SANITARY SEWER MASTER PLAN UPDATE

PROJECT SUMMARY

Fund / Department: Sanitary Sewer Fund

2024-2025 Budget Amt:

Project Start Year: 2027-2028

Total Project Cost Amt: 250,000

Project Completion Year: 2027-2028

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Update the 2003 Sanitary Sewer master plan. An updated master plan allows the City to make informed decisions regarding where Sanitary Sewer funding should be spent.



The Budget Impact of this Project:

50% of the expenses will come from System Development Charges, which will reduce the funds available in the Fixed Asset - Sanitary Sewer Fund (#14).**

FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Planning					250,000					250,000
										-
										-
										-
Total Expenditures	-	-	-	-	250,000	-	-	-	-	250,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Sanitary Sewer Fund					125,000					125,000
Fixed Asset - Sanitary Sewer Fund					125,000					125,000
										-
										-
Total Funding Sources	-	-	-	-	250,000	-	-	-	-	250,000

SWR.003 - GINGER/FAWN ALLEY SANITARY SEWER UPGRADE (8TH TO 10TH)

PROJECT SUMMARY

Fund / Department: Sanitary Sewer Fund

2024-2025 Budget Amt:

Project Start Year: 2025-2026

Total Project Cost Amt: 300,000

Project Completion Year: 2026-2027

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

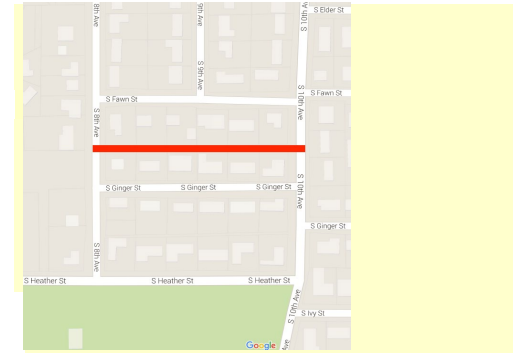
PROJECT DETAILS

Detailed Description of Project:

Replace or modify, as needed, existing sanitary sewer in alley between Ginger and Fawn (8th to 10th) so that the line can be easily maintained. The project should be done in conjunction with Phase 6 Water Main upgrades which will work in the same corridor.

The Budget Impact of this Project:

By improving the City's ability to maintain this sanitary sewer, the risk of a sewer overflow and resulting potential fines will be reduced.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years	10-15 years	15-20 years	TOTALS
							2029-2034	2034-2039	2039-2044	
Engineering Construction			50,000	250,000						50,000 250,000
Total Expenditures	-	-	50,000	250,000	-	-	-	-	-	300,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years	10-15 years	15-20 years	TOTALS
Sanitary Sewer Fund			25,000	125,000						150,000
Fixed Asset - Sanitary Sewer Fund			25,000	125,000						150,000
Total Funding Sources	-	-	50,000	250,000	-	-	-	-	-	300,000

SWR.004 - FAWN STREET SANITARY SEWER REPLACEMENT (10th to 12th)

PROJECT SUMMARY

Fund / Department: Sanitary Sewer Fund	2024-2025 Budget Amt: 125,000	Project Start Year: 2023-2024
	Total Project Cost Amt: 225,000	Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

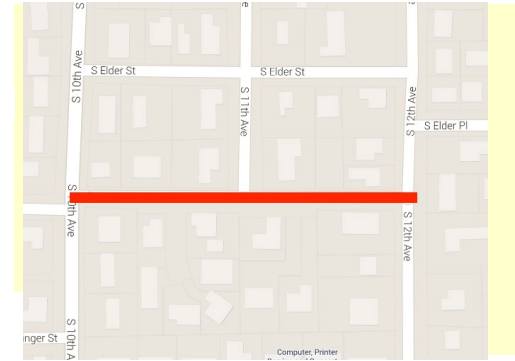
PROJECT DETAILS

Detailed Description of Project:

Replace concrete mainline under Fawn Street between S. 10th and S. 12th Avenues. Existing sewer is likely to fail in future due to corrosion. Ceiling of pipe is almost worn through. Due to the narrow right-of-way, the water main and storm sewer in the corridor will also be replaced.

The Budget Impact of this Project:

If pipe fails before it is replaced, cost of replacement will be higher and desruption to the neighborhood will be significant.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering	100,000									100,000
Construction		125,000								125,000
Total Expenditures	100,000	125,000	-	-	-	-	-	-	-	225,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Sanitary Sewer Fund	50,000	62,500								112,500
Fixed Asset - Sanitary Sewer Fund	50,000	62,500								112,500
Total Funding Sources	100,000	125,000	-	-	-	-	-	-	-	225,000

SWR.005 - S. 29TH BLVD SANITARY SEWER EXTENSIONS

PROJECT SUMMARY

Fund / Department: Sanitary Sewer Fund **2024-2025 Budget Amt:** **Project Start Year:** 2023-2024
Total Project Cost Amt: 140,000 **Project Completion Year:** 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Construct an 8" sanitary sewer from Laurel Woods to Dogwood to serve the Hillsboro School District property in the future. This project will be funded through Sanitary Sewer System Development Charges although the City intends to set up a reimbursement district for the project.

The Budget Impact of this Project:

This will reduce the available funds in the Fixed Asset - Sanitary Sewer Fund (#14)



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering	50,000									50,000
Construction			90,000							90,000
										-
										-
										-
Total Expenditures	50,000	-	90,000	-	-	-	-	-	-	140,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Fixed Asset - Sanitary Sewer Fund	50,000		90,000							140,000
										-
										-
Total Funding Sources	50,000	-	90,000	-	-	-	-	-	-	140,000

STRT.002 - DAVIS PEDESTRIAN IMPROVEMENT PROJECT - PHASE 3 (10th to 11th)

PROJECT SUMMARY

Fund / Department: Street Fund	2024-2025 Budget Amt: 408,000	Project Start Year: 2024-2025
	Total Project Cost Amt: 408,000	Project Completion Year: 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

This project on the south side of Davis Street between 10th and 11th is designed to complete Davis Street west of 14th Avenue. The project relies on CDBG funds which were applied for in October 2023. If the funds are not awarded to the City, this project will be postponed to a future fiscal year.

The Budget Impact of this Project:

Project is expected to be funded by a \$358,000 CDBG grant to be awarded in early 2024. These funds will be used for construction. The project is supplemented with TDT funds for the engineering design and survey.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years	10-15 years	15-20 years	TOTALS
							2029-2034	2034-2039	2039-2044	
Engineering		50,000								50,000
Construction		358,000								358,000
										-
										-
Total Expenditures		408,000	-	-	-	-	-	-	-	408,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years	10-15 years	15-20 years	TOTALS
							2029-2034	2034-2039	2039-2044	
CDBG Grant Funds		358,000								358,000
TDT Funds		50,000								50,000
										-
										-
Total Funding Sources		408,000	-	-	-	-	-	-	-	408,000

STRT.007 - TRANSPORTATION SYSTEM PLAN (TSP) UPDATE

PROJECT SUMMARY

Fund / Department: Street Fund

2024-2025 Budget Amt:

Total Project Cost Amt: 350,000

Project Start Year: 2027-2028

Project Completion Year: 2027-2028

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

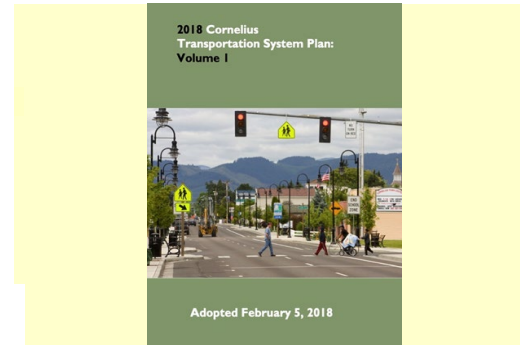
PROJECT DETAILS

Detailed Description of Project:

Update the Transportation System Plan as required by the state.

The Budget Impact of this Project:

This project will be a reduction in the Street Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Planning					350,000					350,000
										-
										-
										-
Total Expenditures	-	-	-	-	350,000	-	-	-	-	350,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Street Fund					350,000					350,000
										-
										-
Total Funding Sources	-	-	-	-	350,000	-	-	-	-	350,000

TDT.001 - S 29TH BLVD - PHASE 1

PROJECT SUMMARY

Fund / Department: Traffic Development Fund *2024-2025 Budget Amt:* 50,000 *Project Start Year:* 2024-2025
Total Project Cost Amt: 300,000 *Project Completion Year:* 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Construct the first phase of a new collector street connecting the Laurel Woods subdivision with Baseline. This phase extends S 29th Blvd from Laurel Woods to Dogwood Street.

The Budget Impact of this Project:

This project uses TDT funds.



FINANCIAL INFORMATION

Expenditures		Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering Construction			50,000	250,000							50,000 250,000 - -
Total Expenditures		-	50,000	250,000	-	-	-	-	-	-	300,000
Revenue (Funding Source)		Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
TDT Funds			50,000	250,000							300,000 - -
Total Funding Sources		-	50,000	250,000	-	-	-	-	-	-	300,000

TDT.002 - S 29TH BLVD - PHASE 2

PROJECT SUMMARY

Fund / Department: Traffic Development Fund

2024-2025 Budget Amt:

Total Project Cost Amt: 6,000,000

Project Start Year: 2029-2030

Project Completion Year: 2029-2030

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Construct the second phase of a new collector street connecting the Laurel Woods subdivision with Baseline. This phase extends S 29th Blvd from Dogwood Street to SW 345th.

The Budget Impact of this Project:

This project uses TDT funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering							100,000			100,000
Construction							5,900,000			5,900,000
										-
										-
Total Expenditures	-	-	-	-	-	-	6,000,000	-	-	6,000,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
TDT Funds							6,000,000			6,000,000
										-
										-
Total Funding Sources	-	-	-	-	-	-	6,000,000	-	-	6,000,000

TDT.003 - S 29TH BLVD - PHASE 3

PROJECT SUMMARY

Fund / Department: Traffic Development Fund

2024-2025 Budget Amt:

Total Project Cost Amt: 4,000,000

Project Start Year: 2029-2030

Project Completion Year: 2029-2030

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Construct the third phase of a new collector street connecting the Laurel Woods subdivision with Baseline. This phase reconstructs 345th from the S. 29th Blvd to Baseline. The phase includes a new intereection of 345th and S. 29th Blvd, new gated rail crossing, and rebuilt signalized intersection of 345th and Baseline.

The Budget Impact of this Project:

This project uses TDT funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering							250,000			250,000
Construction							3,750,000			3,750,000
										-
										-
Total Expenditures	-	-	-	-	-	-	4,000,000	-	-	4,000,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
TDT Funds							4,000,000			4,000,000
										-
										-
Total Funding Sources	-	-	-	-	-	-	4,000,000	-	-	4,000,000

TDT.004 - N. 19TH AVENUE (WALGREENS TO COUNCIL CREEK)

PROJECT SUMMARY

Fund / Department: Traffic Development Fund

2024-2025 Budget Amt:

Total Project Cost Amt: 4,800,000

Project Start Year: 2025-2026

Project Completion Year: 2027-2028

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

This project completes N. 19th from Walgreens to the Council Creek Bridge. The project includes a new drainage system on 19th; sidewalks, curb & gutter, street trees, and streetlights on both sides of the street; a mini-roundabout at Holladay; and a chicane for southbound traffic just south of Council Creek.

The Budget Impact of this Project:

This project uses TDT funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering Construction			1,300,000	1,500,000	2,000,000					1,300,000 3,500,000 - - -
Total Expenditures	-	-	1,300,000	1,500,000	2,000,000	-	-	-	-	4,800,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
TDT Funds			1,300,000	1,500,000	2,000,000					4,800,000 - - -
Total Funding Sources	-	-	1,300,000	1,500,000	2,000,000	-	-	-	-	4,800,000

TDT.005 - S 20TH AND 26TH COMPLETE STREETS

PROJECT SUMMARY

Fund / Department: Traffic Development Fund

2024-2025 Budget Amt: 250,000

Project Start Year: 2024-2025

Total Project Cost Amt: 3,250,000

Project Completion Year: 2026-2027

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

With the delay in constructing a new north-south collector from Laurel Woods (S. 29th Blvd), this project revamps S. 20th and S. 26th into more pedestrian friendly, aesthetically-pleasing residential collector streets. Improvements will include: bulbouts, raised intersections, chicanes, RRFB pedestrian crossings, more street trees, and additional street lights.

The Budget Impact of this Project:

This project uses TDT funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering Construction		250,000	1,500,000	1,500,000						250,000 3,000,000 - -
Total Expenditures	-	250,000	1,500,000	1,500,000	-	-	-	-	-	3,250,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
TDT Funds		250,000	1,500,000	1,500,000						3,250,000 - -
Total Funding Sources	-	250,000	1,500,000	1,500,000	-	-	-	-	-	3,250,000

TDT.006 - DAVIS ST PEDESTRIAN IMPROVEMENT PROJECT - PHASE 4 (14th to 19th)

PROJECT SUMMARY

Fund / Department: Traffic Development Fund *2024-2025 Budget Amt:* *Project Start Year:* 2026-2027
Total Project Cost Amt: 2,150,000 *Project Completion Year:* 2031-2032

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

This project on the south side of Davis Street between 14th and 19th is designed to complete Davis Street. The project will use TDT funds. It is a multi-year project with one block to be completed each year.

The Budget Impact of this Project:

This project uses TDT funds.



FINANCIAL INFORMATION

Expenditures		Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Engineering					150,000						150,000
Construction						400,000	400,000	1,200,000			2,000,000
											-
											-
Total Expenditures		-	-	-	150,000	400,000	400,000	1,200,000	-	-	2,150,000
Revenue (Funding Source)		Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
	TDT Funds				150,000	400,000	400,000	1,200,000			2,150,000
											-
											-
Total Funding Sources		-	-	-	150,000	400,000	400,000	1,200,000	-	-	2,150,000

PWKS.001 - KODIAK COVERED STORAGE BINS

PROJECT SUMMARY

Fund / Department: General - Storm - Water - Sewer - Street	2024-2025 Budget Amt: 25,000	Project Start Year: 2022-2023
	Total Project Cost Amt: 100,000	Project Completion Year: 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Construct covers over open material bins due to Department of Environmental Quality (DEQ) requirements.

The Budget Impact of this Project:

Funding will come from multiple departments. This expense will be carried out over 4 years.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Covered Material Storage Bins	50,000	25,000	25,000							100,000
										-
										-
										-
Total Expenditures	50,000	25,000	25,000	-	-	-	-	-	-	100,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund	10,000	5,000	5,000							20,000
Storm Drain Fund	10,000	5,000	5,000							20,000
Water Fund	10,000	5,000	5,000							20,000
Sanitary Sewer Fund	10,000	5,000	5,000							20,000
Street Fund	10,000	5,000	5,000							20,000
Total Funding Sources	50,000	25,000	25,000	-	-	-	-	-	-	100,000

PWKS.003 - KODIAK CARPET REPLACEMENT

PROJECT SUMMARY

Fund / Department: General - Storm - Water - Sewer - Street *2024-2025 Budget Amt:* 5,000 *Project Start Year:* 2019-2020
Total Project Cost Amt: 37,000 *Project Completion Year:* 2026-2027

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

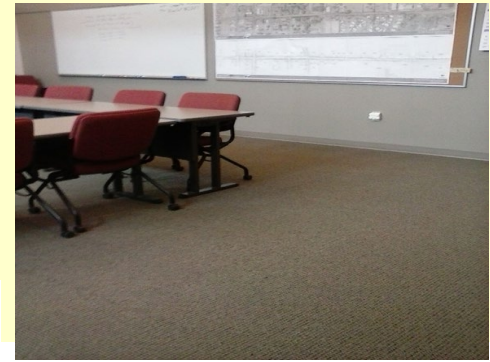
PROJECT DETAILS

Detailed Description of Project:

Replace the carpet in the Kodiak facility that is over 18 years old and becoming frayed and worn.

The Budget Impact of this Project:

Funding will come from multiple funds. This is a multi-year project that began in FY2019-2020, with \$5,000 being spent each year.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Carpet Replacement	22,000	5,000	5,000	5,000						37,000
										-
										-
										-
Total Expenditures	22,000	5,000	5,000	5,000	-	-	-	-	-	37,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund	4,400	1,000	1,000	1,000						7,400
Storm Drain Fund	4,400	1,000	1,000	1,000						7,400
Water Fund	4,400	1,000	1,000	1,000						7,400
Sanitary Sewer Fund	4,400	1,000	1,000	1,000						7,400
Street Fund	4,400	1,000	1,000	1,000						7,400
Total Funding Sources	22,000	5,000	5,000	5,000	-	-	-	-	-	37,000

PWKS.006 - GARBAGE CAN CONTAINERS

PROJECT SUMMARY

Fund / Department: Street Fund	2024-2025 Budget Amt: 12,500	Project Start Year: 2024-2025
	Total Project Cost Amt: 25,000	Project Completion Year: 2025-2026

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Replace existing garbage cans along Adair & Baseline with "Garage Carts" which house roll out carts that will work with local garbage haulers trucks/policies while still helping prevent illegal dumping. Local artists will be asked to submit art that will then be made into wraps by Miracle Sign to provide aesthetics and promote community involvement.

The Budget Impact of this Project:

This will result in an expenditure in the Street Fund, \$12,500 each year for two years.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Garbage Cans		12,500	12,500							25,000
Total Expenditures	-	12,500	12,500	-	-	-	-	-	-	25,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Street Fund		12,500	12,500							25,000
Total Funding Sources	-	12,500	12,500	-	-	-	-	-	-	25,000

PWKS.011 - KODIAK & RESERVOIR SECURITY UPDATES

PROJECT SUMMARY

Fund / Department: Storm-Water-Sewer-Street *2024-2025 Budget Amt:* 56,900 *Project Start Year:* 2024-2025
Total Project Cost Amt: 56,900 *Project Completion Year:* 2024-2025

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Install additional door card readers on the mechanic shop, warehouse and reservoir site. Install security cameras around the Kodiak facility and reservoir site. These will increase the security and safety of these sites.

The Budget Impact of this Project:

This will be a one time expense with funding coming from multiple departments.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Equipment/Installation		56,900								56,900
										-
										-
										-
Total Expenditures	-	56,900	-	-	-	-	-	-	-	56,900
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Storm Drain Fund		9,300								9,300
Water Fund		29,000								29,000
Sanitary Sewer Fund		9,300								9,300
Street Fund		9,300								9,300
Total Funding Sources	-	56,900	-	-	-	-	-	-	-	56,900

EQU.P.001 - EQUIPMENT REPLACEMENT PROGRAM

PROJECT SUMMARY

Fund / Department: Multiple	2024-2025 Budget Amt: 197,000	Project Start Year: ongoing
	Total Project Cost Amt: 657,100	Project Completion Year: ongoing

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Equipment Replacement Program. See APPENDIX A for detailed replacement schedule

The Budget Impact of this Project:

These will be ongoing costs to ensure that staff has equipment that meets the needs of the city. The impact by year will depend on the type of equipment purchased.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Equipment Replacement (FY2024-2025)		197,000								197,000
Equipment Replacement (FY2025-2026)										-
Equipment Replacement (FY2026-2027)				36,000						36,000
Equipment Replacement (FY2027-2028)					68,000					68,000
Equipment Replacement (FY2028-2029)										-
Equipment Replacement (FY2029-2044)							236,100	120,000		356,100
Total Expenditures	-	197,000	-	36,000	68,000	-	236,100	120,000	-	657,100
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund		47,000		5,200	5,600		19,700	52,000		129,500
Storm Drain Fund		40,000		5,200	15,600		36,950	17,000		114,750
Water Fund		35,000		5,200	15,600		34,250	17,000		107,050
Sanitary Sewer Fund		40,000		5,200	15,600		59,250	17,000		137,050
Street Fund		35,000		15,200	15,600		85,950	17,000		168,750
Total Funding Sources	-	197,000	-	36,000	68,000	-	236,100	120,000	-	657,100

VHCL.001 - VEHICLE REPLACEMENT PROGRAM

PROJECT SUMMARY

Fund / Department: Multiple	2024-2025 Budget Amt: 355,000	Project Start Year: ongoing
	Total Project Cost Amt: 5,935,000	Project Completion Year: ongoing

Council Goal: Goal 5 - Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community

PROJECT DETAILS

Detailed Description of Project:

Vehicle Replacement Program. See APPENDIX B for detailed replacement schedule.

The Budget Impact of this Project:

These will be ongoing costs to ensure that staff has vehicles that meet the needs of the city. The impact by year will depend on the type of vehicle being purchased.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
Vehicle Replacement (FY2024-2025)		355,000								355,000
Vehicle Replacement (FY2025-2026)			35,000							35,000
Vehicle Replacement (FY2026-2027)				65,000						65,000
Vehicle Replacement (FY2027-2028)					410,000					410,000
Vehicle Replacement (FY2028-2029)						830,000				830,000
Vehicle Replacement (FY2029-2044)							1,370,000	2,220,000	650,000	4,240,000
Total Expenditures	-	355,000	35,000	65,000	410,000	830,000	1,370,000	2,220,000	650,000	5,935,000
Revenue (Funding Source)	Prior Year Revenues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	5-10 years 2029-2034	10-15 years 2034-2039	15-20 years 2039-2044	TOTALS
General Fund		45,000		15,000	75,000	650,000	1,100,000	1,870,000		3,755,000
Storm Drain Fund		17,500	8,750				17,500	175,000	325,000	543,750
Water Fund		137,500	8,750	15,000		180,000	217,500			558,750
Sanitary Sewer Fund		137,500	8,750	35,000	300,000		17,500	175,000	325,000	998,750
Street Fund		17,500	8,750		35,000		17,500			78,750
Total Funding Sources	-	355,000	35,000	65,000	410,000	830,000	1,370,000	2,220,000	650,000	5,935,000

APPENDIX A

EQUIPMENT REPLACEMENT SCHEDULE

Asset	Description	Department	Equip ID	Replacement	
				Fiscal Year	Cost
EQUIP10012	HP T1100 Plotter	commdev-eng		2025	12,000
EQUIP10061	TV Truck Software 1/2	Storm-Sewer		2025	10,000
EQUIP10049	1994 Cat Backhoe	pk sd wa sw st	94-816	2025	175,000
EQUIP10077	Message Reader Boards	pk sd wa sw st		2027	13,000
EQUIP10082	Message Reader Boards	pk sd wa sw st		2027	13,000
EQUIP10097	Airless Paint Sprayer	Streets		2027	10,000
New2028	1990 Sullair Air Compressor	pk sd wa sw st		2028	28,000
New2028	Bomag Roller	sd-wa-sw-st		2028	40,000
EQUIP10040	Flat Saw	Streets		2030	15,000
New2030	Core Cut Concrete Slab Saw	sd-wa-sw-st		2030	32,000
EQUIP10039	Cat Attachment & Hammer	Streets		2030	9,000
EQUIP10042	Fueling Station-Card Reader	Streets		2030	30,000
EQUIP10055	Fuel Tank Gas/Diesel w/pumps	Sewer		2030	25,000
EQUIP10106	Thermal Imaging Camera	Fire		2031	12,000
New2032	Folding/Stuffing Machine	admin-wa-sw-sd		2032	20,000
EQUIP10094	2018 Cargo Trailer	pk - sd - st		2034	8,100
EQUIP10094	2014 CAT 303.5E	sd-wa-sw-st	14-823	2034	85,000
New2036	2021 Kubota RTV Tractor	pk sd wa sw st		2036	45,000
New2036	Riding Mower	Parks		2036	35,000
EQUIP10131	Bradbury Vehicle Lift	pk sd wa sw st		2038	40,000
					657,100

APPENDIX B

VEHICLE REPLACEMENT SCHEDULE

Asset	Description	Department	Vehicle ID	Replacement	
				Fiscal Year	Cost
VEHCL10029	2008 Ford F250 Pick Up	sd-wa-sw-st	08-813	2025	35,000
VEHCL10030	2008 Ford F250 Pick Up	sd-wa-sw-st	08-821	2025	35,000
VEHCL10041	1996 Freightliner Dump Truck	Water-Sewer	96-833	2025	240,000
VEHCL10027	2007 Chevrolet 1500 Pick Up	Facility	07-812	2025	45,000
VEHCL10033	2011 GMC Sierra 1/2 Ton	sd-wa-sw-st	11-837	2026	35,000
VEHCL10026	2007 Ford F-450	Parks-Water	07-832	2027	30,000
VEHCL10063	2016 Ford F150 Pickup	Sewer		2027	35,000
VEHCL10059	2013 Freightliner Sewer Cleaner	Sewer	13-840	2028	300,000
VEHCL10064	2018 Ford F150 Pickup	Streets		2028	35,000
VEHCL10065	2018 Ford Expedition	Fire		2028	75,000
VEHCL10056	2012 International HME Heavy Brush	Fire		2029	475,000
VEHCL10057	2012 Dodge Ram 5500 Brush	Fire		2029	175,000
New2020	2019 Ford F450 Pick Up	Water		2029	85,000
VEHCL10036	2000 GMC C8500 8-Yarder	Water	00-826	2029	95,000
VEHCL10031	2009 Ford Escape Hybrid	sd-wa-sw-st	09-828	2030	35,000
VEHCL10043	1992 Cat Loader	Water	92-834	2030	150,000
VEHCL10032	2010 Ford Escape Hybrid	sd-wa-sw-st	10-835	2031	35,000
VEHCL10061	2010 Ford Transit Truck	Water	10-831	2031	50,000
VEHCL10058	2015 KME Panter/Flex Custom Pumper	Fire		2034	1,100,000
VEHCL10077	2019 Ford T-250 Transit Van	Library		2035	70,000
VEHCL10060	2015 KME Fire Tender	Fire		2036	500,000
VEHCL	2024 SPARTAN "Star Series" Pumper Apparatus	Fire		2039	1,300,000
VEHCL10048	2002 Ford E450 Sewer Video Truck	Storm - Sewer	02-830	2039	350,000
NEW2043	2024 Freightliner Sewer Cleaner	Storm - Sewer		2043	650,000
					5,935,000

ACRONYMS

ADA	Americans with Disabilities Act
AFSCME	American Federation of State County and Municipal Employees Union
AMR	Automated Meter Reading
ARPA	American Rescue Plan Act
ASR	Aquifer Storage Recovery
AV	Assessed Value
BUG	Broadband Users Group
CIS	City County Insurance Services
CDBG	Community Development Block Grant
CIP	Capital Improvement Program or Plan
CWS	Clean Water Services
EDC	Economic Development Commission
EMS	Emergency Management Services
EOA	Economic Opportunity Analysis
ETO	Energy Trust of Oregon
FEMA	Federal Emergency Management Agency
FOG	Fats, Oils and Grease
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation
HAA	Halo acetic acids
HB	House Bill
HVAC	Heating, Ventilation, and Cooling Equipment
IAFF	International Association of Fire Fighters
IFA	Infrastructure Finance Authority
IGA	Intergovernmental Agreement
IT	Information Technology
LED	Light Emitting Diodes
LEMLA	Law Enforcement Medical Liability Account
LID	Local Improvement District
MACC	Metropolitan Area Communications Commission
ODOT	Oregon Department of Transportation
OR	Oregon
ORS	Oregon Revised Statutes
PAFR	Popular Annual Financial Report
PAU	Peak Activity Unit
PC	Personal Computer
PVC	Polyvinyl Chloride
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SDC	System Development Charges
SOLV	Stop Oregon Litter & Vandalism
STEM	Science, Technology, Engineering and Mathematics
SWM	Surface Water Management
TDT	Transportation Development Tax
THM	Trihalomethanes
UGB	Urban Growth Boundary
WCCCA	Washington County Consolidated Communications Agency
WCCLS	Washington County Cooperative Library Services

A stylized banner graphic consisting of two overlapping shapes. The front shape is orange with a white border and contains the name 'Cornelius' in a white, italicized serif font. The back shape is light blue and is partially obscured by the orange shape.

Cornelius

GLOSSARY OF BUDGET TERMS

Actual: Denotes revenue or expenditure totals for a given period which actually occurred, which is in contrast to “Budget” which denotes estimates for a period.

Adopted Budget: The budget as finally adopted by the City Council and representing the financial plan of the City for the fiscal year identified, which forms a basis for appropriations. The adopted budget document includes Budget Committee and City Council revisions, however certain changes to the adopted budget are allowed during the fiscal year via resolution or ordinance. The adopted budget becomes effective July 1st and is submitted to the State for filing by July 15th of each year. (ORS 294.435)

Allocated Charges: Funding transferred from one fund to another for specific administrative functions which benefit those funds. (i.e. City Manager, Finance Department, Human Resources, etc.).

Appropriation: Authorization for spending a specific amount of funds for a specific purpose during a fiscal year. Appropriations are presented in a resolution or ordinance adopted by the governing body. (ORS 294.311(3))

Approved Budget: The budget that has been approved by the Budget Committee which includes all members of the City Council and an equal number of lay members prior to adoption. The data from the approved budget is published in the Financial Summary before the budget hearing. (ORS 294.406)

Appropriations: Legal authorizations granted by the City Council to spend public funds.

Assessed Valuation (AV): The value set on taxable property determined by the Washington County Assessor as a basis for levying property taxes. A tax initiative passed in 1997 setting a 3% maximum annual growth rate in the AV, exclusive of certain improvements and new construction.

Assessment Date: The date on which the value of property is set, January 1. (ORS 308.210, 308.250)

Assets: Resources having a monetary value and that are owned or held by an entity.

Audit: A comprehensive examination as to the manner in which the government’s resources were actually utilized, concluding in a written report or opinion. A financial audit is a review of the accounting and financial information to determine how funds were spent and whether they were in compliance with appropriations. (ORS 297.425)

Average Maximum Assessed Value: If the property is not specially assessed or partially exempt, the value determined by dividing the total maximum assessed value of all property in the same area in the same property class by the number of properties in the same area in the same property class. If the property is specially assessed or partially exempt, the amount is determined by dividing the total maximum assessed value of property in the area that is subject to the same exemption or special assessment program as the subject property by the total number of such properties in the area.

Average Real Market Value: The value determined by dividing the total real market value of all property in the same area in the same property class by the number of properties in the same area in the same property class. For specially assessed or partially exempt property, the amount determined by dividing the total real market value of property in the area that is subject to the same exemption or special assessment program as the subject property by the total number of such properties in the area.

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

Bancroft: Section of Oregon Law that allows benefited property owners within a Local Improvement District (LID) to pay their assessments in installments. This is made possible by the sale of

long term “Bancroft” bonds, proceeds of which are used to pay LID costs. Principal and interest on Bancroft Bonds are paid by assessments received from property owners within a LID, though these bonds also carry the full faith and credit guarantee of the City.

Beginning Fund Balance or Net Working Capital:

As shown in the budget, an amount representing the balance remaining at the end of the previous fiscal year; the total of resources received less the amount expended.

Bond or Bond Issue: Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate. Bonds are most frequently used to finance large capital projects, such as buildings and streets. The City currently does not have any General Obligation Bonds.

Budget: Written report showing the local government’s comprehensive financial plan for one fiscal year. By statute, it must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(5)].

Budget Calendar: Schedule of key dates or milestones followed by a government in the preparation, review, and adoption of the budget.

Budget Committee: A panel of citizens consisting of the City Council and an equal number of lay members required by Oregon Local Budget Law (ORS 294.305) which has legal authority to change any portion of the proposed budget and is responsible to pass the City’s Approved Budget after a series of public budget deliberation meetings.

Budget Message: Written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.391).

Budget Officer: The person appointed by the City Council to prepare the proposed budget. This

designation is required by Oregon Local Budget Law (ORS 294.305)

Budget Process: The process of translating planning and programming decisions into specific financial plans.

Budget Resolution: The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

Budgetary Basis: Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary fund and bond principal and interest in the enterprise funds is subject to appropriation.

Capital Budget: The City’s budget for projects, major repairs, and improvements or additions to the City’s fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

Capital Improvement: A term defined in the ORS 310.410 (10) to include a permanent major addition to the City’s real property assets, including the design, construction, or purchase of land, buildings or facilities, or major renovations of the same. Includes installation of new streets, storm drains, water and sewer lines, parks and other public facilities.

Capital Improvement Program (CIP): Annual appropriations from specific funding sources are shown in the City’s budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a multi-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget.

Capital Improvement Project or Capital Project: Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges,

drainage, street lighting, water and sewer systems and master planning.

Capital Outlay: A budget category which includes equipment having a unit cost of more than \$5,000 and an estimated useful life of more than one year. [ORS 294.352(6)].

Capital Reserve: Appropriated funds specifically set aside for anticipated expenditure requirements.

Carryovers: As used in this document, carryover refers to mostly capital project budgets that include an amount which was anticipated to be spent but which has been rescheduled or delayed to the next fiscal year. Carryovers generally result from capital projects being completed after the end of the fiscal year.

Cash Basis: System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)].

Charges for Service: Revenues received as compensation for a service provided, or cost recovery for mandated compliance, such as fire inspection fees.

Chart of Accounts: A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

City Council: The legislative branch of the City composed of five elected officials including a Mayor who serve staggered four-year terms.

Clean Water Services (CWS): A county-wide agency formerly named the Unified Sewerage Agency (USA). Clean Water Services owns and operates all major sewage treatment plants within Washington County. CWS establishes sewer rates and contracts with most cities to collect monthly charges from residents and perform most sewer maintenance and repair within city limits.

Community Development Block Grant (CDBG): A U.S. Department of Housing and Urban Development (HUD) annual grant to local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

Comprehensive Annual Financial Report: The complete annual financial report of the City that is prepared in conformity with generally accepted accounting principles. An independent auditing firm audits the financial statements in this annual report.

Contingency: Funds set aside but not appropriated or approved for use. The Council can authorize the transfer of Contingency to appropriations during the year. Such transfers are made to fund unanticipated expenditures or new programs, or to absorb unexpected revenue losses.

Cost Allocation: The assignment of a share of a cost to one or more operating funds in the City to account for actual costs to operate i.e. overhead.

Cost of Living Adjustment (COLA): An adjustment to the existing pay ranges related to the effect of inflation or other contractual definition.

Consumer Price Index: A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contractual Services: The costs related to services performed for the City by individuals, business, or utilities.

Debt Service: The payment of general long-term debt, consisting of principal and interest payments.

Department: The combination of divisions of the City headed by a department director with a specific and unique set of goals and objectives with overall management responsibility for one or more divisions. (i.e. Police, Fire, Finance, Public Works, etc.).

Department Mission Statement: Brief description of the purpose and major responsibilities of a City department.

Depreciation: Expensing the cost of a capital asset over its useful life.

Designated Contingency: Amounts set aside for anticipated non-recurring cash flow needs.

Division: An organizational subdivision of a department.

Employee Benefits or Fringe Benefits: Contributions made by a government to meet commitments or obligations for employee related expenses. Included is the government's share of costs for social security and the various pensions, medical, dental, life insurance, workers' compensation, and disability insurance.

Encumbrance: Amount of money committed and set aside in the form of purchase orders or contracts, but not yet expended, for the purchases of goods or services. Obligations cease to be encumbrances when paid.

Ending Fund Balance: As shown in the budget, an amount representing the difference between the resources received by the fund compared to the amount expended in the fund. Becomes the subsequent year's beginning working capital or beginning fund balance.

Enterprise Fund: A fund established to account for operations in a manner similar to private business enterprise, in that, the costs of providing services to the general public on a continuing basis are recovered primarily through user charges. The City's three enterprise funds are Water, Sanitary Sewer, and Surface Water Management.

Expenditure: Actual payment made by City check, purchasing card, or wire transfer for goods or services, commonly evidenced by the payment of cash. Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

Fees: General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, business and non-business taxes, fines, and user charges.

Fiduciary Funds: These funds are utilized by the City in accounting for assets held under trust or agency agreements.

Fiscal Year: A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

Fixed Assets: Assets having a value in excess of \$5,000 and a useful life of five years or more. Includes equipment, vehicles, furniture and fixtures, computer hardware and software.

Franchise Fee: A fee paid by businesses for use of City streets, alleys, right of ways and/or property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, waste collection, and cable television.

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

Fund: A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: Amount left over after expenditures are subtracted from resources. Each fund begins and ends each fiscal year with a positive or negative fund balance.

Fund Group: A group of like funds created for a common purpose i.e. Transportation Fund Group has several unique funds within it that must be separate from all other funds however, with a common purpose of accounting for transportation revenues and expenditures.

Fund Type: The nine fund types include: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150 294.352(1) and ORS 280.100].

General Fund: This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures are for police and fire protection, community planning, libraries, and parks.

General Obligation Bonds: General obligation bonds are long-term obligations backed by the “full faith and credit” pledge of the city’s general fund revenues. They carry an unlimited taxing power, require voter-approval, and are limited in total to 3% of the city’s true cash value.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. Determined through common practice or as promulgated by the Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), or various other accounting standard setting bodies.

Geographic Information System (GIS): A computerized mapping program which facilitates the efficient management of spatial information, offering enhanced analytical, cartographic, and reporting capabilities for internal and external customers.

Goal: A statement of direction, purpose or intent based on the needs of the community, generally to be completed in a specified amount of time.

Government Finance Officers Association (GFOA): The premier association of public-sector finance professionals and is dedicated to providing high quality support to state and local governments.

Governmental Accounting Standards Board (GASB): The body that defines generally accepted accounting principles for governments.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by one government unit to another. The contribution is usually made to aid in

the support of a specified function (i.e., library, transit or capital projects).

Infrastructure: Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Interfund Loans: Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

Interfund Transfers: Appropriation category used in the City’s budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds appear as non-departmental expenditures called “Interfund Transfers”.

Intergovernmental Revenues: Levied by one government but shared on a predetermined basis with another government or class of governments.

Levy: Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes to be received.

Line Item: An expenditure description at the most detailed level, also called object of expenditure. Operating expenditures are tracked through the use of line items. Line items itemize expenditures into specifics, such as overtime or printing. Line items usually are further aggregated into spending categories.

Local Budget Law: Oregon Revised Statute (ORS) 294.305 to 294.565. Local Budget Law has several purposes: 1) establish standard procedures for presenting a local government budget; 2) outline programs and services provided; 3) provide a standard method for estimating revenues, expenditures, and proposed tax levies; and 4) encourage citizen involvement in the preparation of the budget before formal adoption.

Local Improvement District (LID): Consists of a specific geographic area of property owners desiring improvements to public property or infrastructure such as streets, sewers, storm drains,

streetlights, etc. Bonds are issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Tax (LOT): When a local government has no permanent property tax rate or when the permanent property tax rate does not provide enough revenue to meet estimated expenditures, the local government may ask voters to approve a local option tax or levy. Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. A local option levy must be approved by a majority of voters at a general election. The additional taxes collected that are used for general operating purposes can be imposed for one to five years. Local option taxes for capital projects may be imposed for the life of the project or ten years, whichever is less.

Maintenance: The act of keeping capital assets in a state of good repair, such as preventive maintenance, routine repairs, replacement of structural components, to maintain the asset, provide normal services, and achieve asset optimum life.

Materials and Services: A budget category which includes expenditures such as operating supplies, contracted services, fuel and equipment maintenance that are not of a capital nature.

Measure 5: A constitutional amendment (Art. XI, section 11b) passed by voters in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

Measure 50: A 1997 voter approved constitutional amendment (Art. XI, section 11) which rolled back assessed values to 90 percent of their levels in fiscal year 1995-96 and limits future annual increases to three percent, except for major improvements and new construction. It also limits a local government's taxing authority by creating permanent rate limits.

Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at a General election.

Metro: The only directly elected regional government in the nation. Metro is responsible for regional transportation and land use planning. It also manages the Oregon Zoo, the Oregon Convention Center, Portland Center for the Performing Arts, and the Exposition Center. Metro is also responsible for regional solid waste disposal.

Mission: Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Represented: Employees of the City that are not covered by a labor agreement. Non-represented employees are also known as 'Non Union' employees. The City has three Unions: Police, Fire and AFSME.

Object: Indicates the line item detail type of expenditure being made, i.e. office supplies, fuel, salaries, etc.

Operating Budget: The portion of the budget that includes appropriations for direct services to the public including wages and benefits, materials and services, and capital outlay. Excluded from the operating budget are capital improvement projects, debt service requirements, transfers, contingency, and reserves.

Ordinance: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

ODOT: Oregon Department of Transportation.

ORS: Oregon Revised Statutes, laws of the State of Oregon.

Organizational Unit: An administrative subdivision, such as department or division, of the City government charged with carrying out one or more specific functions.

Outstanding Debt: The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Overlapping Debt: The proportionate share of bonds outstanding and owed to other taxing jurisdictions attributable to city property owners (i.e. Forest Grove School District, Hillsboro School District, Port of Portland)

Permanent Rate: An established dollar amount per thousand dollars of assessed value entitled to be collected by a governing body to pay for local government operations of that governing body. In Oregon, the permanent rate cannot be increased or decreased by the voters. A Local Option Levy may be passed by voters to augment the permanent rate.

Personnel Services: Includes the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health and workers' compensation insurance.

Portland State University: The University prepares populations estimates each July 1 for all Oregon Municipalities.

Project: Projects are distinct, with a definable result, process, and beginning and end. Projects may be capital or operating in nature.

Project Manager: The individual responsible for budgeting for a project and managing the project to its completion.

Property Tax: A tax that uses property value as the tool by which the cost burden of local services is allocated. Property tax revenues are used to support the general fund.

Proposed Budget: Financial and operating plan proposed by the budget officer, submitted to the public and budget committee for review.

Proprietary Funds: 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.

Public Employees Retirement System (PERS): A State of Oregon defined benefit pension plan to which both employees and employers contribute.

Ratings: In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service. In the context of insurance, an evaluation of the organization's exposure performed by an independent rating service.

Real Market Value (RMV): The estimated value of property if sold. Within Cornelius, the average real market value exceeds the assessed value. This disparity is the result of the voter approved tax initiative 50 passed in 1997.

Reclassification: The moving of an existing position from one personnel classification to another if it is determined by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Reimbursements: Repayments from the funds and departments responsible for particular expenditures to the funds and departments that initially paid for them. Reimbursements increase expenditures in the reimbursing fund and department, and decrease expenditures in the reimbursed fund and department.

Request for Proposal (RFP): A request for vendors to submit proposals to provide certain goods or services where factors other than price, such as experience or qualifications, are important. Applies to projects or personal service contracts.

Requirements: The total of all expenditures within a fund, including operating expenditures, transfers to other funds, contingency, and unappropriated fund balance.

Resolution: An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution (for cities, revenue

raising measures such as taxes, special assessments, and service charges always require ordinances). See "Ordinance."

Resources: Total of revenues, interfund transfers in and beginning fund balance.

Revenue: Monies received during the year to finance City services. Such as property taxes, franchise fees, license and fees, charges for services, revenues from other governmental agencies, fines and forfeitures, and transfers.

Revenue Bonds: Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise or other specified non-property tax.

Service Charges: The amount the City receives for the performance of specific services benefiting the person charged.

Service Area or Functional Area: The personnel and assets devoted to performing a specific process. Service areas are depicted on a functional organization chart that, unlike a regular organization chart, lists the core business functions and major processes.

Special Assessment: A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to be beneficial primarily to properties.

Special Assessment Bond: A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, roads, or sewer systems.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150 294.352(1)].

State Shared Revenue: Revenues received from the State of Oregon i.e. cigarette, liquor, and highway taxes under ORS 221. These funds are available to

cities located in counties with at least 100,000 inhabitants that provide at least four types of municipal services.

Strategic Investment Program (SIP): The Strategic Investment Program was authorized by the 1993 Legislature to increase Oregon's ability to attract capital-intensive industry, particularly high-tech firms. Projects approved for the SIP must pay full property taxes on the first \$100 million of their investment, in addition to an annual Community Service Fee equal to 25% of the abated taxes, up to \$2 million, in addition to other negotiated fees. The City receives 32% of these fees.

Surface Water Management (SWM): This program is closely affiliated with Clean Water Services (CWS) and accounts for construction and maintenance of the stormwater system throughout the county.

Supplemental Budget: A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax (ORS 294.480).

Support Service Charge: A charge from support funds to an operating fund to recover the cost of services or overhead provided to the operating fund.

System Development Charges (SDC): Fees charged upon issuance of building permits to offset the cost of infrastructure improvements that are or will be required to provide capacity to serve the development. SDC's are charged for parks, water, sanitary, storm, and streets.

Tax Base: Oregon law used to allow cities within the State, with voter approval, to establish a dollar amount of property tax that may be levied on property within the City. Once established, a tax base was allowed to increase by 6% each year without further voter approval. In 1997, all tax bases in the State were eliminated by Measure 50 and replaced with permanent tax rates.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular

persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy: The total amount of taxes imposed by the City on taxable property, as determined by the Washington County appraiser.

Tax on Property: Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue: Includes property taxes.

Tax Roll: The official list prepared by the County showing the amount of taxes levied against each property.

Transfer: An amount distributed from one fund to finance activities in another fund with no expectation of repayment. It is shown as expenditure in the originating fund and a revenue in the receiving fund.

Transportation Utility Fee (TUF): A monthly user fee based on the use of the road system by residents, businesses, government agencies, schools and non-profit organizations. Cornelius does not charge a TUF fee.

Transportation Development Tax (TDT): A regional System Development Charge (SDC) instituted and governed by Washington County, but collected and used on development within Cornelius by the City. It was originally approved by countywide voters in 1989 and called a Traffic Impact Fee (TIF). It was modified by voters in 2008 and became the TDT. Funds are used for highway and transit capital improvements, which provide additional capacity to major transportation systems and recovery of costs of administering the program.

Trust Funds: Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance: Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371, ORS 294.455).

Unit of Property: For purposes of Measure 50, "property" and "unit of property", except for centrally assessed utility property, means all property included within a single property tax account.

Urban Growth Boundary (UGB): A statewide land use designation that limits the geographic spread of certain types of development.

User Fees: The fee charged for services to the party or parties who directly benefit. It is also called Charges for Service.

Washington County Cooperative Library Services (WCCLS): This regional entity receives a portion of Washington County's property taxes. The money is used to fund countywide services such as the circulation software and interlibrary loan. A portion is returned to each city based on a formula that includes circulation, open hours, and other service-related measures.

Woonerf: A road in which devices for reducing or slowing the flow of traffic have been installed.

Working Capital: The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated amount expected to be spent.

A graphic consisting of two overlapping, horizontally-oriented, trapezoidal shapes. The front shape is orange and contains the word "Cornelius" in a white, serif font. The back shape is light blue and is partially obscured by the orange shape.

Cornelius

NOTE:
**THIS DOCUMENT IS CURRENTLY
BEING REVIEWED FOR UPDATES.**

**City of Cornelius
Comprehensive Financial Policies
January 1, 2007**

COMPREHENSIVE FINANCIAL POLICIES

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COMPREHENSIVE FINANCIAL POLICIES

STATEMENT OF PURPOSE

The City of Cornelius has an important responsibility to its citizens to carefully account for public funds and to manage municipal finances wisely. The City Council is ultimately responsible for decisions concerning the fiscal management of the City. The Council, commissions, boards and city staff must also take into consideration the City Charter, ordinances, Council's goals and objectives, and all applicable state and federal laws in its decision-making. Because Cornelius is a fast growing city, the City Council must also plan for the adequate funding of facilities and services as defined by the urban growth management section of the city's Comprehensive Plan. This section of the Comprehensive Plan emphasizes the need for the city to provide adequate facilities and services in advance of or in conjunction with urban development.

PERIODIC REVIEW OF POLICIES

These policies have been duly adopted by resolution of the City Council and can be changed only through subsequent resolutions adopted by the City Council. These policies shall be reviewed as part of the strategic planning process by the budget officer to determine whether any changes are necessary.

COMPREHENSIVE FINANCIAL POLICIES

ACCOUNTING POLICIES

- A. **Maintenance of Accounting Records**
The city shall establish and maintain its accounting systems in accordance with Generally Accepted Accounting Principles (GAAP) and shall adhere to the principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). The city shall maintain an accurate and current record of its fixed assets in order to factor its investment in these fixed assets into the fees the city charges for its services.
- B. **External Audit**
An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary. The annual audit report is presented to the City Council by the city's independent public accounting firm.
- C. **Financial Reporting**
1. A Comprehensive Annual Financial Report (CAFR) shall be submitted to present the results, financial position, and operations of the city for the prior fiscal year.
 2. Comprehensive Monthly Financial Reports (CMFR) will be presented to the city manager and department heads (by the 15th working day of the subsequent month). Such reports will enable the city manager and department heads to be informed as to the financial status of the city. On a quarterly basis, a summary financial report will be sent to the City Council.

COMPREHENSIVE FINANCIAL POLICIES

ASSET MANAGEMENT POLICIES

- A. Investments
1. Responsibility and Control:
Management responsibility for the investment program is delegated to the Treasurer. The treasurer will establish written procedures for the investment program, consistent with the Asset Management Policies. These procedures will include the establishment of authorization levels (dollar limits, approval levels, etc.), for the investment program. The treasurer shall adhere to ORS 294.145 (Prohibited Conduct for Custodial Officer) in managing the investment program for the city.
 2. Eligible Investments:
The treasurer will invest the city's surplus funds only in those investments authorized by ORS 294.035, 294.040 and 294.155. The City will not invest in stocks and it will not speculate or deal in futures or options.
 3. Eligible Financial Institutions:
The city will conduct business only with financial institutions (banks investment brokers, Investment bankers, trustees, paying agents, registrants, etc.) that are deemed to be credit worthy. The Treasurer will maintain current audited financial statements for each institution on which cash is invested as well as those with which it conducts other business (banking services, issuance of debt, etc.) Authorized signatories for checks and disbursements will be approved by the City Council.
 4. Objectives:
 - a. Safety
Safety of principal is the foremost objective of the city. Each investment transaction shall be undertaken in a manner which seeks to ensure preservation of capital and avoidance of capital losses through securities defaults, erosion of market value or other risks. The amount of funds invested in any single financial institution will be limited to the amount covered by federal insurance (current limit is \$100,000).
 - b. Liquidity
The city's Investment Officer (Treasurer) shall match the city's investment portfolio with its cash flow requirements. Due to the changing requirements of cash flow caused by factors not totally within the control of the city's Investment Officer, the ability to convert a security into cash must be considered.
 - c. Yield
Investments of the city shall be acquired in a manner designed to attain the maximum rate of return through all budget and economic cycles, taking into account constraints on investment instruments, cash flow characteristics of transactions and safety of principal.
 - d. Reporting

COMPREHENSIVE FINANCIAL POLICIES

On a monthly basis the Treasurer shall prepare a report for the City Manager listing the city's investments as well as the performance of those investments (yield, gains, losses, etc.). On a quarterly basis, the city's investment performance will be presented to the City Council by the Treasurer.

B. Cash Management

1. Responsibility and Control

- a. The Finance Department will develop the capability to forecast the city's cash inflows and outflows. Accurate cash flow forecasts will allow the city to keep its debt service costs to a minimum and to maximize the yield on its temporary investments.
- b. Revenue and expenditure projections will be reviewed on a monthly basis to determine the validity of assumptions, new information and accuracy of seasonal and/or periodic fluctuations.
- c. The city's cash flow shall be managed with the goal of maximizing the total return on investments.
- d. Authorization levels will be established by the City Manager for the transfer of city funds.

C. Investment in Deferred Compensation

Funds set aside by the city pursuant to its deferred compensation program agreement may be invested only in those financial instruments listed in ORS 294.035.

D. Maintaining Records of City Owned Assets

The Finance Department will develop and maintain a fixed asset record keeping system. This will include recording fixed asset values, from either an appraisal or physical inventory, into subsidiary ledgers to support amounts recorded in the city's general-purpose financial statements. The Finance Department will also establish specific procedures to ensure that both the purchase/acquisition and retirement of fixed assets are recorded on an ongoing basis. Changes in asset balances will conform to GASB 34 and related accounting standards.

COMPREHENSIVE FINANCIAL POLICIES

BUDGET POLICIES

A. Statement of Philosophy

The budget is an annual financial and operational plan. It is a clear statement of City priorities as established by the Mayor and City Councilors. Any alteration of the adopted plan requires prior approval of the Council.

The City will adopt a balanced budget for each fund meaning that budgeted expenditures plus contingencies and reserves, if required, will be met by an equal amount of budgeted resources. The annual budget process shall address City priorities and packages of options and recommendations for Council decisions.

The budget is a measure of the performance of departments. Department heads will be held accountable for performance within the context of their budget. The staff is expected to budget appropriately and spend appropriately. That is the amounts requested are realistic and expenses are charged to the correct account.

B. Compliance with Local Budget Law

The City shall prepare, adopt and amend its annual budget in accordance with Oregon local budget law. It is the responsibility of the City manager, in his/her role as the city's Budget Officer, to prepare and present the city's annual budget to the Budget Committee for their approval. Budget Committee reviews and, if necessary, revises the proposed budget. The Budget Committee must approve the proposed budget and submit it for adoption by the City Council. The City Council has the final responsibility for adopting the budget and for making the necessary appropriations.

C. Budget Amendments

City departments shall plan annual budgets for each fiscal year which accurately reflect the service priorities and needs of the citizens as directed by the City Council.

When revenues are not received as planned, the corresponding expenditures shall not be made. It is the responsibility of the department head to ensure that the necessary reduction in expenditures occurs.

When new sources of grant revenue become available, departments shall request a budget change, but must spend the additional revenues only for the programs or activities specified in the grant.

Changes among line items within a major category are generally within the discretion of the department head, with review by the Budget Officer, provided such changes do not affect service priorities. However, transfers between major

COMPREHENSIVE FINANCIAL POLICIES

categories are discouraged and require approval of the City Councilors prior to expenditure of funds, consistent with ORS 294.450.

D. Inflation Guidelines

In preparing budgets for each fiscal year, City departments will use estimates of inflation factors to calculate increases in operational costs. Some products, services or commodities are more sensitive to inflationary costs adjustments than others.

The City Council's approved general inflation guidelines are to be published in the budget preparation manual. This policy applies to all departments contained within the City annual budget.

E. Capital Improvement Plan

Each year's budget for capital expenditures will be in conformance with the Capital Improvement Plan and in compliance with requirements of Oregon Revised Statutes. Only capital projects and acquisitions conforming to this policy will be undertaken by the City. The CIP also contains grant and debt policies to guide the use of those resources to fund capital projects in an appropriate manner.

F. Revenue

City's policy is to maintain to the greatest extent possible a diversified base of revenue sources, limiting reliance on any single source.

Applications for new grant sources will conform to grants policy and require City Council approval prior to making application.

When revenue estimates change, affecting service priorities, departments will amend their budgets to reflect changed expectations. Grants should be pursued to achieve the City's objectives and not solely for the purpose of gaining additional funds.

G. Fund Balance

Fund Balance consists of the cumulative excess of revenues over expenditures since the beginning of a fund. The best possible estimates of available Fund Balances will be used when proposing and adopting annual budgets, allowing the most realistic estimate of resources to be used when establishing service priorities for the ensuing fiscal year. Positive fund balances are required for cash flow purposes and should not be viewed as a resource for the following years.

H. Fees and Charges

Each department will recommend to the City Manager a list of existing services and/or materials that are available to the public through City government which the department head believes worthy of a service fee or charge. Fees are appropriate where a discreet segment of the population directly benefits from the service as opposed to a service that has a general benefit for all residents and

COMPREHENSIVE FINANCIAL POLICIES

businesses. Revenue from fees is becoming more important as the yield from property taxes is capped by limits in the growth of the assessed value. On the other hand a fee needs to be considered fair, equitable and should not cause considerable administrative expense to collect.

The City Manager/Budget Officer, in cooperation with the department, will determine concurrence or modifications to the list. Upon concurrence, the department will prepare the revenue projections and appropriate documents with the submission of the annual budget. The revenue projections should be multi-year and based on the trend of the past several years. Substantial changes in the amount collected will require explanation.

It shall be the policy of the City to establish fees that are in compliance with state statutes and City ordinances. When fees are established, the fee will be set to recover the total cost associated with the service provided. A level of charges below total cost may be approved by the City Councilors, if considered in the best interest of City.

- I. Capital Expenditures within Departments
Capital Outlay budgets will include all anticipated expenditures for individual items with a cost greater than \$5,000 and a useful life expectation of one year or more. Purchases that do not fit this description are not considered Capital Outlay items.
- J. Budgeting contingency
In any year, circumstances may arise which could not have been reasonably anticipated and which may require a change in the annually adopted plan. Each fund may differ both in need for and ability to budget for a Contingency account. Therefore,
 - there will be one Contingency account established in each fund, and
 - the amount of the Contingency account will be a predetermined amount or percentage of the total resources budgeted in the fund. The amount or percentage to be used in each fund will be set by the Budget Officer to assist in preparing requested budgets, and will be based on the following criteria:
 - a. the total resources typically available to the fund compared to the resources needed to fund annual service priorities,
 - b. expenditure history in the fund, and
 - c. circumstances outside the control of the City.
- K. Use of contingency

COMPREHENSIVE FINANCIAL POLICIES

No expenditures shall be made from Contingency accounts. A transfer to an expenditure account must first be approved by the City Councilors. Requests for transfers must address the following:

the need for expenditures additional to the service plan and priorities adopted in the original budget,

conditions that could not have been anticipated prior to the adoption of the budget, and

alternatives considered to the use of Contingency accounts.

Managers will manage funds with the objective of the ending Fund Balance exceeding the original Contingency appropriation for the fiscal year.

CAPITAL IMPROVEMENT AND LAND ACQUISITION POLICIES

CAPITAL IMPROVEMENT

A. Capital Improvement Program

1. Definitions:
 - a. The Capital Improvement Program (CIP) consists of a list of future facilities and infrastructure construction projects, major repair or facilities maintenance projects.
 - b. Facilities include any structures or properties owned by the city, the land upon which the facility is situated for the provision of city services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers, and storage yards, recreation centers, libraries and water and sewer related structures.
 - c. Infrastructure includes permanently installed facilities, generally placed underground or at-grade, which form the basis for provision of city services. Typically included are thoroughfares, bike paths, sidewalks, bridges, water and sewer lines, and storm sewers.
2. Preparation:

As part of the planning process the City Manager shall prepare and present a five-year CIP. The document shall provide details of each capital project plan: its estimated costs, sources of financing, performance measures that will be used to determine the success of the project, project timeline, identification of the project manager and a full description of the project. The city shall also identify the ongoing operation and maintenance costs associated with each capital project. The City Manager will review the financial and economic assumptions contained in the CIP and the CIP will contain a statement that such a review has taken place. The policies, strategies and standards established by the city's Comprehensive Plan shall be followed by the staff in the preparation of the CIP. The CIP shall also incorporate guidelines established by the City Council's goals and objectives, federal and state laws, and the needs of the community.
3. Financing:

All alternative financing possibilities shall be examined in addition to debt financing. If debt is issued the asset life should be equal or exceed the life of the debt being incurred. Property owners that would benefit from an improvement will be expected to share in the cost of the improvement and in the financing of such improvement.
4. Local Improvement Districts:

When local improvement districts (LID) are established to fund capital projects they must be self funding. Sufficient assessments and reserves should

COMPREHENSIVE FINANCIAL POLICIES

be established so that the entire cost of the debt (interest and principal) is covered, as well as the administrative costs of handling the district.

B Monitoring the Capital Budget

1. Project Progress reporting:

Regular reports shall be prepared on the progress of each active project by the project manager (with total costs in excess of \$50,000) in the CIP. The reports should contain an evaluation of the progress of each project.

2. Project Review Process:

The review process should identify problems involving capital projects as early in the project development as possible. The review process shall include quarterly reports to the city manager and City Council.

3. Amending the Capital Improvement Program:

Any material changes to the CIP shall be reviewed and approved by the Budget Committee and the City Council. Such changes shall take the form of amending the CIP or supplemental appropriation, when required.

4. Performance Reporting:

Once a project is completed, it will be the responsibility of the project manager to evaluate and report on the actual performance of the project. It is the project manager's responsibility to report to the City Council as to whether the project accomplished what it had set out to accomplish, (i.e., improve traffic congestion, improve productivity, etc.). The project manager will report back to the City Council within the timeframe established by the project plan.

LAND ACQUISITION POLICIES

A. Scope

These policies will cover the following types of land acquisition transactions: park land, open spaces and land for city facilities and buildings. These policies cover the aforementioned types of land acquisitions regardless of how the land was acquired by the city (purchase, lease, condemnation, donation, etc.) These policies exclude easements, right-of-ways and liens.

B. Approval of Land Acquisitions

The City Council needs to approve all land acquisitions entered into by the city. The city will consider opportunistic purchases of land to serve anticipated future needs.

C. Checklist

To facilitate the City Council's review/approval process, the following questions/issues need to be addressed by the sponsor of each proposed land acquisition:

1. A detailed description of the property being acquired, including an identification of what the land will be used for by the city.
2. A detailed analysis of why this is the right time to acquire this land.

COMPREHENSIVE FINANCIAL POLICIES

3. A title report.
4. The full cost of the land acquisition needs to be provided including the following:
 - a. purchase price
 - b. funding source (dedicated funds, debt, SDC's, lease with purchase option)
 - c. estimated annual operating costs to be borne by the city for a five year period following the date of acquisition
 - d. estimated revenue loss (property taxes) for the five year period following the date of acquisition
 - e. associated costs such as taxes owed, lien removals, or removal of other encumbrances on the property including structures
5. State whether this land acquisition was included in both the city's five-year capital improvement plan and its current budget. If not where are the funds coming from and what's the effect on the city's plan and budget.
6. State that the lands designation in the city's comprehensive plan and list its zoning designation.
7. State whether this land acquisition was contemplated by the appropriate master plan - if not - why is this acquisition being made.
8. State whether a phase I environmental assessment of the land being acquired needs to be performed and if so, at whose cost. This assessment includes a review of the historical use of the land.
9. State whether there are any applicable legal issues, such as effects of covenants that run with the land or status regarding tax exemptions.
10. State whether there are any repair, maintenance, ADA or code enforcement issues that may be associated with any improvements on the land.

D. Review by City Manager

All submissions submitted to the City Council related to land acquisitions will be accompanied by City Manager review and recommendation.

COMPREHENSIVE FINANCIAL POLICIES

DEBT MANAGEMENT POLICIES

- A. **Uses of Debt**
Debt shall not be used for operating purposes. No debt shall be in existence for longer than the useful life of the capital investment for which the debt was incurred.
- B. **Financing Alternatives**
The city will examine financial alternatives to long-term debt. These alternatives will include pay-as-you-go, joint financing, reserve funds, lease-purchase, local improvement districts, special assessments, state and federal tax increment, borrowing from other funds, systems development charges and developer contributions. Before a decision is made, a cost benefit analysis will be performed for each alternative being considered with the goal of minimizing the cost of the financing to the city. The financial analyses shall be reviewed by the City Manager prior to any final decision.
- C. **Credit Ratings and Disclosure**
The city will adhere to recommended disclosure guidelines as endorsed by the Public Securities Association, the Government Finance Officer Association, the Municipal Securities Remaking Board and the Governmental Accounting Standards Board. The city will see a current bond rating so that future borrowing costs are minimized and access to the credit market is preserved. The city will balance the goal of minimizing these costs with its stated policy of doing business with only stable, low risk, credit worthy firms.
- D. **Debt Margins**
The city shall ensure that its debt margins are within the 3 percent true cash value limitation as set forth in ORS 287.004.
- E. **Bond Issuance Advisory Fees and Costs**
The city shall be actively involved in the selection of all financial advisors, underwriters, paying agents and bond counsel. The city will evaluate the merits of rotating professional advisors and consultants and the various services and fee structures available from independent financial advisors, investment banking firms.

COMPREHENSIVE FINANCIAL POLICIES

REVENUE MANAGEMENT POLICIES

A. General Guidelines

1. Dedicated revenue sources shall be used only for the purpose for which they are being collected.
2. One time revenue sources will not be used to fund ongoing activities of the city.
3. The city will closely manage the collection of its revenues. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection shall be used.

B. Diversification of Revenue Sources

The city shall diversify its revenue system so as to shelter its operations from over reliance on any one revenue source.

C. System development Charges, User Fees and Other Charges

1. General:

System Development Charges (SDC's) allow cities to shift the cost of additional public facilities to those who benefit from them. System development charge is defined as a reimbursement fee, an improvement fee or a combination thereof assessed or completed at the time of increased usage of a capital improvement or issuance of a development permit, or building permit in connection to the capital improvement [see ORS 223.299 (4)(a)]. The City of Cornelius will use SDC's rather than levying taxes and/or imposing service charges on all city residents to pay for additional service capacity. As a result, SDC's have been established that reflect the costs of providing roads, storm drains, water, sewer and parks improvements needed to service additional increments of growth.

In addition to the collection of SDC's the city also requires developers to contribute infrastructures by installing streets, water, and sewer and storm sewer facilities within their developments. The City will also assist in forming local improvement districts so the costs of improvements are assessed against the property that benefits from the improvement. Finally, the City may issue revenue bonds for capital improvement projects in which revenues from SDC's and user charges will be used to pay the debt serviced on the bond. The City imposes the Washington County Transportation Impact Fee (TIF) for improvements to collector and arterial streets.

2. Fee Increases/Reviews:

Fees and charges should be reviewed on an annual basis to determine whether the fees being charged are adequate to cover the entire cost (operating, direct, indirect and capital - including carrying costs) of providing the service. Before fees and charges are adjusted, the city shall consider the current competitive market rates of other cities.

COMPREHENSIVE FINANCIAL POLICIES

3. Fee Setting:

Where possible, fees and charges shall be set so that those who directly benefit for a service pay for it. Any changes in the city's fee structure shall be reviewed by the City Manager prior to implementing the revised rates. This review will consist of a detailed financial analysis to ensure that the city's costs of providing the service are being covered.

D. Utility Rates

Charges for providing water, sewer, storm sewer and street lighting shall be sufficient to finance all operating, capital outlay and debt service expenses of the city's enterprise funds, including operating contingency and reserve requirements. Projects funded with SDC's, general obligation bonds or developer contributors shall be excluded from this requirement. It is the city's position that if a system's capacity needs to be expanded as a result of growth, then the cost of the expansion should be borne by those causing the growth. On an annual basis, the city shall review and, if necessary, revise the rates it charges to its utility customers. Any suggested change will not be made unless there has been a review performed by the finance director to ensure that the revised rates cover the costs incurred by the city in providing the service. The city's rate structures will be sensitive to the "market price" for similar services as well as to smaller, infrequent users of the service.

E. Interest Income

Interest earned from the investment of city money shall be distributed to the appropriate fund in accordance with the equity balance of the particular fund from which the money was provided for investment.

GLOSSARY

Actual

Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. Adopted budget becomes effective July 1st. Subsequent to adoption; Council may make changes throughout the year.

Allocated Charges

Funding transferred to the Internal Services fund and Street fund from other funds for specific administrative functions, which benefit those funds (i.e., City Manager, Finance Department, Human Resources, etc.).

Approved Budget

Approved, as used in the fund summaries, revenue summaries, and department budgets, represents the proposed budget with changes made by the Budget Committee, if any.

Appropriations

Legal authorization granted by the City Council to spend public funds. Appropriations within each program may not be exceeded.

Assessed Valuation (AV)

The value set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.

Assets

Resources having a monetary value and that are owned or held by an entity.

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 Funds

Established to account for bond proceeds to be used only for approved bond projects.

Budget

A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative, or whether the appropriating body has approved it.

COMPREHENSIVE FINANCIAL POLICIES

Budget Calendar

The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budget Committee

A group comprised of the elected officials plus an equal number of concerned citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

Budget Document

A written report showing a government's comprehensive financial plan for a specified period, usually one year that includes both the capital and the operating budgets.

Budget Message

Written explanation of the budget and the City's financial priorities for the next fiscal year; prepared by the City Manager.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal and interest in the enterprise funds is subject to appropriation.

Capital Budget

The City's budget for projects, major repairs, and improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, storm water, parks, and buildings).

Capital Expenditures

The City defines a capital expenditure as using the following three criteria: (1)

relatively high monetary value (equal or greater than \$50,000), (2) long asset life (equal to or greater than 3 years useful life), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project/Capital Project

Any project having assets of significant value and having a useful life of three years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating as an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$5,000 or more; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase.

COMPREHENSIVE FINANCIAL POLICIES

Replacement or repair parts are classified under materials and services.

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest income. Cash management refers to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Annual Financial Report

The annual audited results of the City's financial position and activity.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency

may be appropriated for a specific purpose by the City Council upon the approval of a resolution. The City separates contingencies into those that are designated for specific purposes and undesignated. (Also see Designated Contingency and Unappropriated Ending Fund Balance)

Debt Service

Interest and principal on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

Established to account for the accumulation of resources and for the payment of general long-term debt principle and interest that are not services by the Enterprise funds. It does not include contractual obligations accounted for in the individual funds.

Department

The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc).

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. Includes items such as moving and remodeling, major building repairs, emergency management and capital project or equipment purchases.

COMPREHENSIVE FINANCIAL POLICIES

Direct Debt

General obligation debt imposed by the City of Cornelius on its revenues and not usually bearing on properties outside the city limits.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of specific goods or services.

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses
– where the intent is the service is self-sufficient, with all costs supported predominantly by user charges. The City maintains three Enterprise Funds to account for Water, Sewer, and Storm water activities.

Estimated Actual

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

Fees

Charges for specific services levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include business and non-business license, fines, and user charges.

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Cornelius's fiscal year is July 1 through June 30.

Five-Year Financial Plan

An estimation of revenues and expenses required by the City to operate for the next five-year period.

Fixed Assets

Includes equipment, infrastructure, buildings, land, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

Franchise Fee

Charged to utilities operating within the City and is a reimbursement to the general fund for the utility's use of City streets and right-of-ways.

COMPREHENSIVE FINANCIAL POLICIES

Full-Time Equivalent

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.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The balance of net financial resources that are spendable or available for appropriation.

General Fund

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police protection, fire protection and prevention, emergency medical service, parks and recreation, library and any other activity for which a special fund has not been created.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds (G.O. Bonds)

Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by

local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and City facilities.

Grant

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, parks or capital projects).

Infrastructure

Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Interfund Transfers

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to another fund. Transfers from the other funds appear as non-departmental expenditures called "Interfund Transfers".

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Internal Services Fund

The cost of the general administration of the City plus planning, engineering, building and grounds maintenance.

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are

COMPREHENSIVE FINANCIAL POLICIES

developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Local Improvement District

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50% voter turnout.

Materials and Services

Expendable items purchased for delivery and city services. This classification includes supplies, repair and replacement parts, small tools, and

maintenance and repair materials that are not of a capital nature.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. Schools' maximum rate is \$5.00 after FY 1995-96.

Measure 50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either (i) a general election in an even numbered year; or (ii) at any other election in which at least 50 percent of registered voters cast a ballot.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Net Working Capital

The net working capital is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Objective

Something to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

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Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative or policy enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as the charter, a state statute or a constitutional provision, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Overlapping Debt

The proportionate share of bonds outstanding and owed to other taxing jurisdictions attributable to city property owners. (e.g. Forest Grove School District, Hillsboro School District, Port of Portland)

Permanent Tax Rate

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit

in Fiscal Year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of Cornelius is \$3.986 per \$1,000 of assessed value.

Personnel Services

Includes the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health and workers' compensation insurance.

Property Tax

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the General Fund.

Project Manager

The individual responsible for budgeting for a project and managing project to its completion.

Proposed Budget

Combined operating, non-operating, and resource estimates prepared by the City Manager and submitted to the public and the Budget Committee for review and approval.

Real Market Value

The estimated value of property if sold. Within Cornelius, the average real market value exceeds the assessed value by 41%. This disparity is the result of voter approved tax initiative 50 passed in 1997.

Resolution

A special or temporary order of a legislative body requiring City Council action.

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Resources

Total of revenues, interfund transfers in and beginning fund balance.

Retained Earnings

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

Revenue

Funds received by the City from either tax or non-tax sources.

Revenue Bonds

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, utilities, grants, excise or other specified non-property tax.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to benefit primarily those properties. (Also see Local Improvement District)

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, roads, or sewer systems.

Special Revenue Funds

Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Supplemental Budget

Appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

System Development Charges

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, storm drains, streets and parks and are paid by developers and builders as part of the permit process.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue

Includes property taxes.

Tax Roll

The official list showing the amount of taxes levied against each property. Maintained by the Washington County Assessment and Taxation Department.

Transportation Impact Fee (TIF)

A fee based on traffic generated by new development. The formula for imposing the TIF and use of funds is the subject of a Washington County Ordinance.

Transfers

The authorized exchange of cash or other resources between funds.

Unappropriated Ending Fund Balance

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

User Fees

The fee charged for services to the party or parties who directly benefits. Also called Charges for Service.

ACRONYMS

ADA	Americans with Disabilities Act
AFSCME	American Federation of State County and Municipal Employees Union
AV	Assessed Value
CAFR	Comprehensive Annual Financial Report
CCI	Construction Cost Index
CCIS	City County Insurance Services
CWS	Clean Water Services
CSO	Community Service Officer
CD	Community Development
CD	Compact Disk
CIP	Capital Improvement Program or Plan
CMFR	Comprehensive Monthly Financial Reports
COLA	Cost of Living Adjustment
COP	Certificates of Participation
CPA	Certified Public Accountant
CPI	Consumer Price Index
DEQ	Department of Environmental Quality
DLCD	Department of Land Conservation and Development
DUI	Driving Under the Influence
DVD	Digital Video Disk
EMS	Emergency Management Services
EPA	Environmental Protection Agency

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FASB	Financial Accounting Standards Board
FICA	Federal Insurance Contributions Act
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officer's Association
GIS	Geographic Information Systems
GISSP	Geographic Information Systems Strategic Plan
HR	Human Resources
HVAC	Heating, Ventilation, and Cooling Equipment
IS	Information Systems
ISP	Internet Service Provider
ITS	Intelligent Transportation System
JWC	Joint Water Commission (City of Hillsboro)
LAN	Local Area Network
LCDC	Land Conservation and Development Board of Commissioners
LED	Light Emitting Diodes
LID	Local Improvement District
MAV	Maximum Assessed Value
METRO	Metropolitan
NPDES	National Pollutant Discharge Eliminating System
OAA	Older Americans Act

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ODOT	Oregon Department of Transportation
OECDD	Oregon Economic and Community Development Department
ODOT	Oregon Department of Transportation
OR	Oregon
ORS	Oregon Revised Statutes
OSHA	Occupational Safety and Health Administration
PC	Personal Computer
PDA	Personal Digital Assistant
PEG	Public Educational Government
PERS	Public Employees Retirement System
PGE	Portland General Electric
PIO	Public Information Officer
RMV	Real Market Value
SCADA	Supervisory Control and Data Acquisition
SDC's	System Development Charges
SRO	School Resource Officer
TDM	Transportation Demand Management
UBG	Urban Growth Boundary
VoIP	Voice-over Internet Protocol
WAN	Wide Area Network
WASHCO	Washington County
WCCC	Washington County Coordinating Council
WCSO	Washington County Sherriff's Office
WWTP	Waste Water Treatment Plant