

City of Lake Oswego



Proposed Biennial Budget 2025-27

Budget in Brief



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 FOR 2025-27

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*For additional budget information visit the City’s website:
www.lakeoswego.city/budget*



Fiscal Year 2025-27
City Manager's Budget Message

Mayor Buck, Chair, Members of the Budget Committee, and Citizens of Lake Oswego:

I am pleased to submit the 2025-2027 proposed budget for Budget Committee consideration. This proposed budget positions the City well to deliver effective and efficient municipal services that cultivate an exceptional quality of life for everyone in Lake Oswego. Budget Committee review and deliberation is critical to ensuring that the City is a careful steward of the resources it manages on behalf of the public.

As we have done in the past, we treat the operating departments in the General Fund as enterprises, which is described in greater detail in the "Budget Process and Philosophy" chapter. This biennium, departments received an increase of 4.5% in the first year and 3.5% in the second year of the biennium over their operating revenues, with two major exceptions

- **Police:** The allocation to the Police Department in the first fiscal year is 7.13% (or \$500,000), plus a one-time additional allocation of \$300,000 to upgrade our body cameras.
- **Planning.** The allocation to the Planning section of the Community Development Department in the first fiscal year is 19.34%. This represents a total of \$400,000. It is needed because the allocation for Planning has been 0% for the past three biennia, and their workplan to implement Council goals is substantial.

There are six other issues of note.

- The City's primary revenues, particularly our property tax revenues in the general fund and our utility rate revenues, are incredibly stable. Additionally, the City's historic practice of following our reserve and contingency policies put us in a strong financial position to begin the biennium.
- Funding is allocated to Council goals. This includes a proposed new Urban Forester Position and matching funds for a limited duration paramedic in the Fire Department (matching a two year a State of Oregon grant). The budget also includes funding for professional services in Planning, City Manager's Office, and LORA. Council directed capital also includes five pathways to schools and also completing the Willamette River Greenway between Roehr and George Rogers parks and the West Waluga Park pathway.
- This proposed budget includes an accurate count of the total on call staff who are required to operate the Lake Oswego Recreation and Aquatics center. In FY 2023-2025,

we estimated the needed on-call FTE at 14. This proposed budget places the number higher, at the equivalent of 31 FTE, based on the updated operating plan.

- In addition to the Urban Forester and Paramedic positions, there are several other notable changes in personnel in the proposed Budget.
 - The proposed budget adds 1 FTE split between Human Resources and Finance. Both departments face substantial increased workload because of new mandates and new City services. This new position is partially offset by eliminating a vacant .75 FTE in the City Manager's Office.
 - The proposed budget absorbs 100% of the costs of the School Resource Officer that was previously funded by the Lake Oswego School District.
 - The proposed budget adds 1 new FTE on the Street Crew for Public Works Operations and 2 new FTE for the Stormwater crew. These additions reflect the increasing demand for routine maintenance of both the City's streets overall and for the City's catch basins and stormwater facilities
 - The proposed budget includes an additional .4 FTE in the City Attorney's office for the City Prosecutor. In past budgets, this was contracted out.
- The proposed budget does not include a contribution to the Capital Reserve. In past biennium, the City was able to direct "excess" ending fund balance to Capital Reserve, which created funds that the City Council could direct to high priority projects over the biennium. There is one project budgeted in the Capital Reserve in FY 2025-2027, the purchase of a replacement fire engine.
- The proposed budget transfers \$ 3 million each of the two years of the biennium from the General Fund to the Street Fund. This is primarily allocated to pavement rehabilitation, which is budgeted at \$4 million per year for the next two years. The rest of the funds for street projects come from other fund specific revenues.

In conclusion, the proposed budget is a spending plan to address the needs of Lake Oswego, to implement the Council's goals, and to continue the long tradition of thoughtful financial stewardship of the Community's rate, tax, and fee dollars. I look forward to your deliberation.

Sincerely,



Martha Bennett, City Manager

Budget Process and Philosophy

The City of Lake Oswego approaches budgeting for General Fund departments similarly to how we budget for enterprise and special revenue funds. With enterprise funds (e.g., water, wastewater) and special revenue funds (e.g., transportation), departments must balance a fund's budget. The number and level of positions, the cost of union contracts, and interest earnings on invested cash are important factors in the budget, as are the costs of materials and capital spending. There is no "spend it or lose it" incentive because spending in one budget period reduces the beginning balance in the following budget period. As such, Department Directors focus on the long-term health of a fund and the service provided through the fund.

Treating General Fund departments like enterprise-funds encourages a focus on outcomes, long-term thinking, and capital planning. There are five major elements to this approach:

1. Allocation of General Revenues to Major Programs. While many general fund departments generate some revenue, they are largely dependent on general taxes and fees (primarily property taxes and franchise fees). The first step in Lake Oswego's budget process is allocating these general tax revenues to each program. Public safety (Police and Fire) make up the largest allocation of general revenues. This is followed by Parks and Recreation, Planning, Library, and transfers to the Street Fund—all services that are strongly supported by Lake Oswego residents.

The allocations of general revenues reflect the priorities the City Council has placed on funding City services, and they are consistent community expectations and best practices in each City service area. For 2025-27, budgets started with the allocations approved by the City Council in the 2023-25 budget, and multiplied these amounts by the projected growth in general revenues, which were 4.5% for FY 2026 and 3.5% for FY 2027.

2. Carryover Savings. As noted above, for enterprise and special revenue funds, any savings during a fiscal year or biennium adds to the next budget period's beginning balance, which in turn provides flexibility in funding one-time expenses such as equipment or capital improvements. This budget includes the same incentive for general fund departments, by allowing them to carry over savings and department revenues that exceed projections as a beginning balance for the department. These balances must be used for one-time expenditures that are consistent with Council priorities.

3. Departmental Contingency Accounts. All general fund programs in every city include contingency amounts, but they are hidden in the form of padded line items. In Lake Oswego's budget, departments are encouraged to set aside some portion of their beginning balance in a clearly identified contingency budget, rather than hidden within line items. This contingency serves as a buffer for higher than expected costs in other line items. And of course, if the contingency account isn't needed in the current budget period, it carries forward into the next budget period.

The carryover savings program and combined departmental contingency accounts have made the

City of Lake Oswego resilient to outside shocks to the financial environment.

4. Responsibility for Personnel Costs. One could argue that the cost of employees is outside the control of operating managers. Salaries are set by union contracts (approved by the City Council) or by a citywide classification system. Pension costs are set by the state. Healthcare costs are also set by union contracts or through citywide contracts.

However, operating managers set the number and level of positions in their departments. The cost of wages, health care and other benefits are known, and Department Directors are well aware of the trade-offs between personnel spending and other costs, such as materials and equipment.

After the general fund managers receive their share of general revenues, they must balance their costs, including personnel costs. The finance department projects the salary and benefit costs for each current employee, but the department heads have to add them into the budget. In other words, operating managers are responsible for *all* the costs of providing service, including staff costs.

5. Internal Fees for Service. To be able to provide City services, we have to account for money, recruit staff and process the payroll, provide legal advice, maintain buildings, operate a computer network, and provide other internal support services.

The City of Lake Oswego uses a sophisticated cost allocation model—developed by an independent expert and updated by the Finance Director—to charge internal service costs to the City operating departments. The model includes an allocation of costs to general fund programs, such as police and library service, but since most of the expenses are also accounted for in general fund units (HR, IT, Finance, etc.), there is no need to transfer these amounts between funds, so they haven't been shown separately. We now show these amounts as a component of the cost of general fund services.

By fully expensing these costs, we are able to show corresponding revenue for the support service departments, so like their direct service peers, these programs become self-balancing accounts. The direct service departments are the customers of the support service departments, and the fees represent the cost of internal “contracts” for service.

Managing the Bottom Line

The final budget adopted by the City Council set a total appropriation (spending limit) for each program in the general fund, and appropriations by categories of expense in the other funds.

Where it really matters is in how the budgets are *managed*. Enterprise and special revenue fund managers have always had to manage the bottom line: regardless of estimates and authorizations (the budget), actual spending can't exceed actual total available resources. The same is true for the managers of general fund and central service programs. Actual expenses can't exceed resources. If carryover savings are less than projected, or if departmental revenues come in below projections, the

manager will have to offset this on the expense side. On the other hand, if a department generates additional revenue, these funds can be used in future budget years.

Fiscal Health and Financial Policies

A financial policy that has served the City of Lake Oswego well is to use one-time resources (e.g., beginning balances) to fund one-time expenditures, such as capital, equipment, or special projects.

The City has also been well served by adhering to Council-adopted policies for the overall General Fund balance and capital reserve practices. By policy, the City sets aside 30% of general fund operating costs. This practice both recognizes that the majority of general fund resources are property taxes, which are levied in July but not collected until November and December and that the City needs to reserve funds for emergencies.

The City also has a practice of placing any “excess” funds into a capital reserve fund. In past fiscal years, this practice has protected the City against changes in the economy or construction costs. In the 2025-2027 budget, all excess funds have been allocated to high priority capital projects, including a fire truck, and there is no contribution to the capital reserve fund.

Budget Information Improvements

To make budget information more widely available, the City provides web-based budget information. We also use an interactive budget dashboard that allows operating managers and community an at-a-glance overview of all city financial performance, with the ability to drill down to more detailed data. We also use a Capital Improvement Dashboard for real-time tracking of multi-year capital projects, showing the total project budget and the amount spent to date (across fiscal years).

Biennial Budget

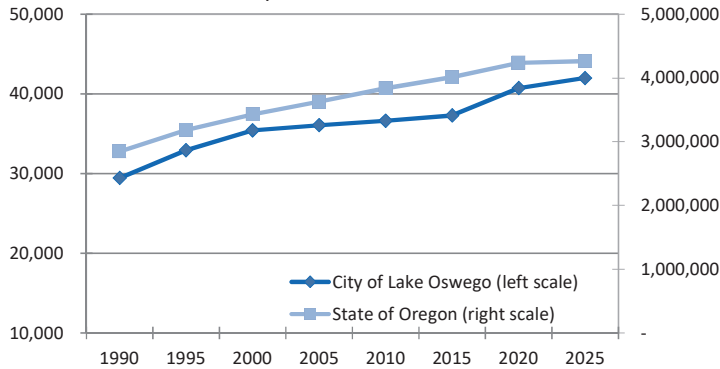
Well-managed cities pay attention to the long-term consequences of decisions. Every year, the City updates a six-year projection of general fund revenues and expenditures, and we the City adopts a two-year (biennial) budget. For 2025-27, we are continuing a biennial budget format. This doesn't, however, mean it is a static document: the City Council can and should amend it as needed. The real-time budget dashboard allows the Council and public to monitor financial performance throughout the period, and a mid-biennium review in the spring of 2026 will give the City Council an opportunity for mid-course fine-tuning.

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GENERAL AND ECONOMIC INFORMATION

Lake Oswego is located in northwestern Oregon, south of the Portland metropolitan area, in Clackamas, Multnomah, and Washington Counties. These are among the five counties that comprise the Portland-Vancouver Primary Metropolitan Statistical Area. The City's economy is linked with that of the metropolitan area, which is based on manufacturing, national and international trade, and service industries.

Population Trends



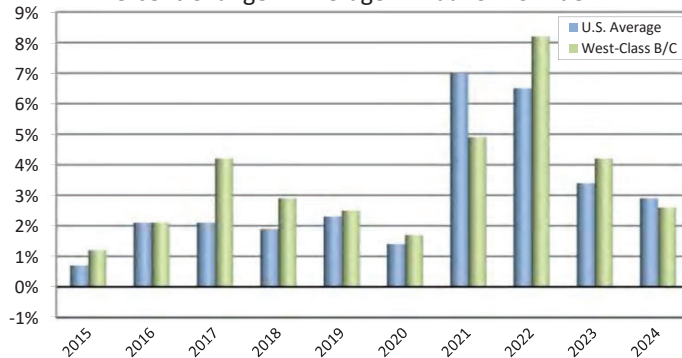
Primarily a residential community, Lake Oswego has a low level of industry and retail-based commercial activity. Most newer commercial development is along Kruse Way, a corridor on the west side near Interstate 5 — a prime section of the beltway around the southwest Portland Metro area.

The city's population increased steadily during the 1980s and early 1990s (about 5% annually), and has increased to an estimated 39,480. The State of Oregon, population is increasing at about 1.2% annually. There is a slight increase from 2015 to 2020 with new development in downtown Lake Oswego. Future growth is estimated at about 0.6% per year.

The Bureau of Labor Statistics for the U.S. Department of Labor tracks the Consumer Price Index (CPI-U) for most U.S. cities. The CPI-U is a leading economic indicator that measures inflation, which is central to assessing the cost of living and whether living standards are rising or falling. The graph to the right shows the annual percentage change in this measure and compares the Portland area with the rest of the country.

In 2024, Portland's annual growth rate was less than the rest of the country; about 2.6% compared to the US average of 2.9%.

Percent Change in Average Annual CPI-U Index



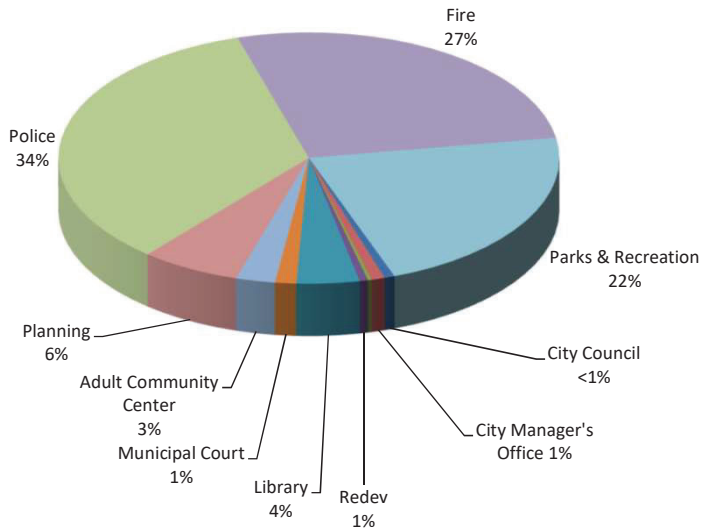
City Population vs. Number of City Employees (FTEs)



This graph compares Lake Oswego's population to the City's number of full-time equivalent (FTE) employees over the past two decades. For the 2025-27 biennium, the City budgeted 407.8 FTE. Expressed in per capita terms, the FTE count is 9.9 employees per thousand of population.

FINANCIAL TRENDS - RESOURCES

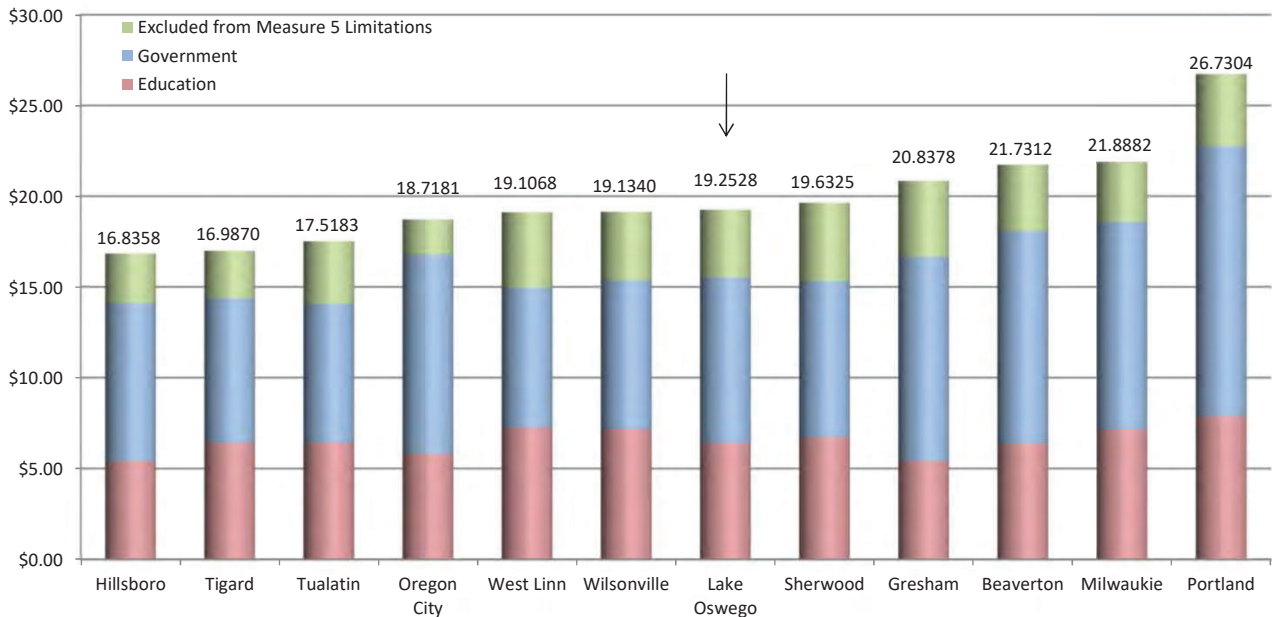
Allocation of General Revenues
2025-27



For the 2025-27 biennium, total General Revenues allocated to various General Fund departments totaled \$102 million. A summary of general revenues can be found on page i-20.

Property tax revenue is the major source of general resources for the City. Those revenues along with franchise fees and state shared revenues are included in the allocation.

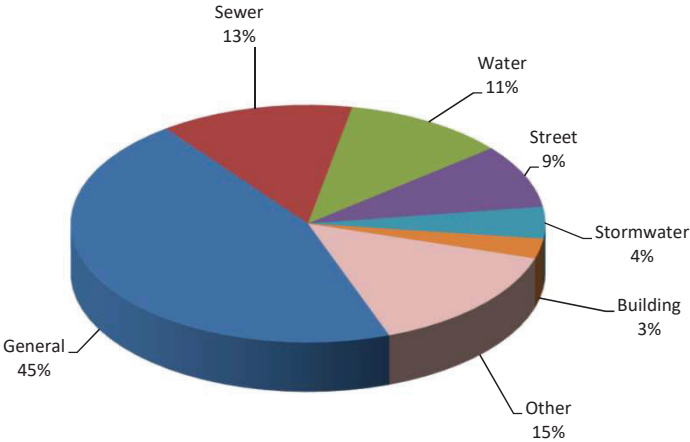
Comparison of Total Property Tax Rates in Portland Metro Area - Fiscal Year 2024-25



The above graph compares the City's total millage rate (based upon the largest tax code area) to other cities in the Portland metro region. Measure 5, passed by voters in 1990, divided property tax levies into three categories and established limits for each category. The categories and limits for each are: Education (\$5.00 per \$1,000 RMV), Government (\$10.00 per \$1,000 RMV), and a third category that is exempt from the limitations (usually general obligation debt).

FINANCIAL TRENDS - REQUIREMENTS

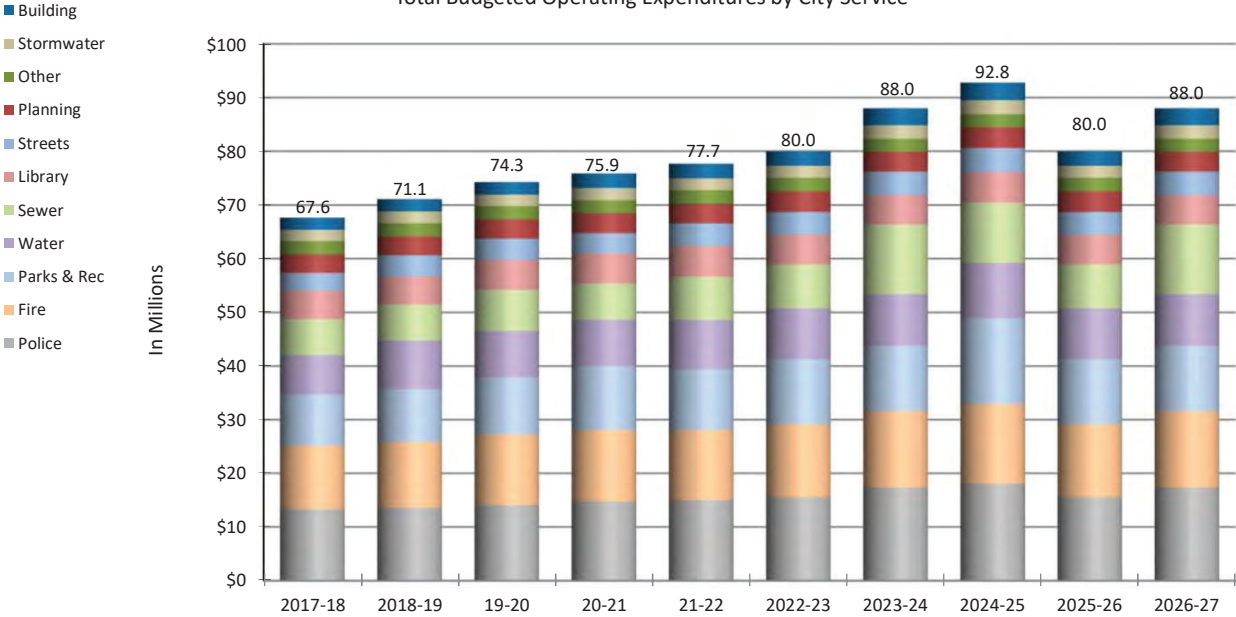
Requirements by Fund
2025-27



Requirements were balanced to 2025-27 resources at \$461.7 million. As the pie chart to the left shows, about 45% of the biennium's requirements are budgeted in the General Fund. The remaining budgeted requirements are allocated between the remaining funds — with small funds grouped in "Other".

The General Fund primary services include Police, Fire, Parks & Recreation, General Administration, Planning, and Library.

Total Budgeted Operating Expenditures by City Service



The above graph depicts operating budgets for the direct service programs within the City. For the purpose of this graph, operating budget consists of personnel services, materials and services, and internal fees for service.

Beginning July 1, 2019 Golf is included with Parks & Recreation.

PROPERTY TAXES

Property Taxes Proposed Fiscal Year 2025-26 Calculation	Inside L.O. School Dist.	Outside L.O. School Dist.	Total	
Prior year's actual assessed value, 2024-25	\$9,496,479,599	\$455,284,912	\$9,951,764,511	
Plus estimated increases in assessed value:				
General growth @ 3%	284,894,388	13,658,548	298,552,936	
Estimation for new construction	94,516,451	-	94,516,451	
Special urban renewal growth	-	-	-	
Less urban renewal agency's estimated excess assessed value over its frozen tax base	<u>(683,233,726)</u>	-	<u>(683,233,726)</u>	
2025-26 estimated assessed value	\$9,192,656,712	\$468,943,460	\$9,661,600,172	
Tax rate:				
Permanent tax rate authority (5.0353 / 4.5884)			Gross levy	Net Levy
Proposed tax rate levied	<u>4.9703</u>	4.5884	@ 100%	@ 94%
2025-26 permanent taxes levied	\$45,690,262	\$2,151,700	\$47,841,962	\$44,970,000
2025-26 bonded debt tax rate and bonded debt levy		<u>0.2303</u>	\$2,225,532	<u>2,092,000</u>
Total net levy (estimated current property taxes to be collected, excluding delinquencies)				<u><u>\$47,062,000</u></u>

Property Taxes Proposed Fiscal Year 2026-27 Calculation	Inside L.O. School Dist.	Outside L.O. School Dist.	Total	
Prior year's estimated assessed value, 2025-26	\$9,875,890,438	\$468,943,460	\$10,344,833,898	
Plus projected increases in assessed value:				
General growth @ 3%	296,276,713	14,068,304	310,345,017	
Projection for new construction	98,297,109	-	98,297,109	
Special urban renewal growth	-	-	-	
Less urban renewal agency's projected excess assessed value over its frozen tax base	<u>(716,653,379)</u>	-	<u>(716,653,379)</u>	
2026-27 projected assessed value	\$9,553,810,881	\$483,011,764	\$10,036,822,645	
Tax rate:				
Permanent tax rate authority (5.0353 / 4.5884)			Gross levy	Net Levy
Projected tax rate levied	<u>4.9703</u>	4.5884	@ 100%	@ 94%
2026-27 permanent taxes levied	\$47,485,305	\$2,216,251	\$49,701,556	\$46,710,000
2026-27 bonded debt tax rate and bonded debt levy		<u>0.2224</u>	\$2,231,915	<u>2,098,000</u>
Total net levy (projected current property taxes to be collected, excluding delinquencies)				<u><u>\$48,808,000</u></u>

The City's financial operations are budgeted and accounted for in the funds listed on the following pages. The purpose of the following summaries is to provide an overview of the City's resources and requirements for the current budget.

- Citywide Proposed Budget for the 2025-27 Biennium
- Citywide Proposed Budget for the 2025-26 Fiscal Year
- Citywide Proposed Budget for the 2026-27 Fiscal Year
- Citywide Ending Fund Balances
- General Fund Summary
- General Revenue

Proposed Budget for the 2025-27 Biennium

RESOURCES						
Department Description	Beginning Balance	Revenue Budget	Total	Percent of Total	Personnel Services +	Materials & Services +
GENERAL (1)						
General * (Dept 100 and 190)	\$ 25,486,462	\$ 5,582,000	\$ 31,068,462		\$ -	\$ -
Police	1,902,441	40,176,000	42,078,441		31,970,000	8,561,000
Fire	767,742	33,055,000	33,822,742		28,046,000	4,323,000
Parks & Recreation (2)	2,968,051	32,993,000	35,961,051		18,071,000	12,812,000
Library	3,440,867	12,240,000	15,680,867		8,498,000	3,596,000
Planning	819,872	9,485,000	10,304,872		5,679,000	4,055,000
Adult Community Center	593,074	3,575,000	4,168,074		2,210,000	1,537,000
Municipal Court	499,614	2,716,000	3,215,614		1,042,000	1,971,000
Redevelopment	101,083	1,090,000	1,191,083		506,000	627,000
City Council	2,855	676,000	678,855		56,000	604,000
Information Technology	368,637	6,155,000	6,523,637		3,787,000	1,932,000
Finance	401,779	5,449,000	5,850,779		4,410,000	1,139,000
City Manager's Office	381,897	4,284,000	4,665,897		3,605,000	760,000
Facilities Management	1,264,711	2,062,000	3,326,711		1,215,000	1,311,000
City Attorney's Office	543,573	1,680,000	2,223,573		1,918,000	102,000
Human Resources	383,027	1,855,000	2,238,027		1,303,000	732,000
Risk Management	186,302	3,718,000	3,904,302		-	3,718,000
Total General	40,111,987	166,791,000	206,902,987	44.8%	112,316,000	47,780,000
PUBLIC WORKS						
Water *	15,032,486	35,208,000	50,240,486	10.9%	6,415,000	15,800,000
Sewer *	20,422,705	39,611,000	60,033,705	13.0%	1,866,000	17,951,000
Street *	14,042,712	25,356,000	39,398,712	8.5%	2,090,000	8,981,000
Stormwater *	7,896,768	11,607,000	19,503,768	4.2%	1,788,000	4,647,000
Public Works Support Services	583,415	5,448,000	6,031,415	1.3%	3,503,000	1,893,000
Systems Development Charges (SDC)	14,902,199	3,758,000	18,660,199	4.0%	-	-
Assessment Project	1,050,167	98,000	1,148,167	0.2%	-	-
Bicycle Path	409,924	77,000	486,924	0.1%	-	-
Total Public Works (3)	74,340,376	121,163,000	195,503,376	42.3%	15,662,000	49,272,000
OTHER						
City/LORA Debt Service	-	7,216,000	7,216,000	1.6%	-	-
Engineering	1,602,638	11,069,000	12,671,638	2.7%	9,769,000	2,399,000
Building	6,940,018	5,392,000	12,332,018	2.7%	3,632,000	2,731,000
Bonded Debt Service	765,428	4,320,000	5,085,428	1.1%	-	-
Tennis Facility	171,216	1,081,000	1,252,216	0.3%	494,000	534,000
Tourism	295,585	656,000	951,585	0.2%	-	180,000
Trolley	595,429	230,000	825,429	0.2%	-	280,000
Public Art	68,311	418,000	486,311	0.1%	-	434,000
ACC Endowment	2,667,622	130,000	2,797,622	0.6%	-	-
Library Endowments	5,711,378	210,000	5,921,378	1.3%	-	-
Capital Reserve (3)	782,665	1,240,000	2,022,665	0.4%	-	-
Capital Reserve Water (4)	5,409,321	2,280,000	7,689,321	1.7%	-	-
Total Other	25,009,611	34,242,000	59,251,611	12.8%	13,895,000	6,558,000
Total	\$ 139,461,974	\$ 322,196,000	\$ 461,657,974	100.0%	\$ 141,873,000	\$ 103,610,000

Budget Notes:

- 1) General Fund revenue reflects Internal Charges for Services from departments within the General Fund as well as those charged to departments outside the General Fund.
- 2) Beginning July 1, 2019 Golf is included with Parks & Recreation, instead of being a stand-alone fund.

*Major Funds

REQUIREMENTS										
Debt	Service	Transfers+	Capital Outlay	Expense	Budget	Department Contingency	Contingency	Ending Balance / Reserve for Future	Total	Change in Balances
\$	-	\$ 7,240,000	\$ -	\$ 7,240,000	\$ -	\$ 11,749,000	\$ 12,079,462	\$ 31,068,462	\$ (614,000)	
-	-	-	510,000	41,041,000	1,037,441	-	-	42,078,441	(865,000)	
-	-	-	425,000	32,794,000	1,028,742	-	-	33,822,742	261,000	
-	-	-	3,550,000	34,433,000	1,528,051	-	-	35,961,051	(1,440,000)	
-	-	-	720,000	12,814,000	2,866,867	-	-	15,680,867	(574,000)	
-	-	-	-	9,734,000	570,872	-	-	10,304,872	(249,000)	
-	-	-	-	3,747,000	421,074	-	-	4,168,074	(172,000)	
-	-	-	-	3,013,000	202,614	-	-	3,215,614	(297,000)	
-	-	-	-	1,133,000	58,083	-	-	1,191,083	(43,000)	
-	-	-	-	660,000	18,855	-	-	678,855	16,000	
-	-	-	195,000	5,914,000	609,637	-	-	6,523,637	241,000	
-	-	-	-	5,549,000	301,779	-	-	5,850,779	(100,000)	
-	-	-	-	4,365,000	300,897	-	-	4,665,897	(81,000)	
-	-	-	-	2,526,000	800,711	-	-	3,326,711	(464,000)	
-	-	-	-	2,020,000	203,573	-	-	2,223,573	(340,000)	
-	-	-	-	2,035,000	203,027	-	-	2,238,027	(180,000)	
-	-	-	-	3,718,000	186,302	-	-	3,904,302	-	
-	-	7,240,000	5,400,000	172,736,000	10,338,525	11,749,000	12,079,462	206,902,987	(4,901,000)	
10,430,000	2,000,000	-	6,945,000	41,590,000	-	8,650,486	-	50,240,486	(6,382,000)	
13,257,000	-	-	2,357,000	35,431,000	-	24,602,705	-	60,033,705	4,180,000	
1,596,000	-	-	17,655,000	30,322,000	-	9,076,712	-	39,398,712	(4,966,000)	
-	-	-	6,240,000	12,675,000	-	6,828,768	-	19,503,768	(1,068,000)	
-	-	-	172,000	5,568,000	-	463,415	-	6,031,415	(120,000)	
-	-	-	8,500,000	8,500,000	-	10,160,199	-	18,660,199	(4,742,000)	
-	-	-	-	-	-	-	1,148,167	1,148,167	98,000	
-	-	-	-	-	-	-	486,924	486,924	77,000	
25,283,000	2,000,000	-	41,869,000	134,086,000	-	59,782,285	1,635,091	195,503,376	(12,923,000)	
7,216,000	-	-	-	7,216,000	-	-	-	7,216,000	-	
-	-	-	-	12,168,000	-	503,638	-	12,671,638	(1,099,000)	
-	-	-	116,000	6,479,000	-	545,000	5,308,018	12,332,018	(1,087,000)	
4,270,000	-	-	-	4,270,000	-	-	815,428	5,085,428	50,000	
-	-	-	-	1,028,000	-	224,216	-	1,252,216	53,000	
-	436,000	-	-	616,000	-	335,585	-	951,585	40,000	
-	-	-	-	280,000	-	545,429	-	825,429	(50,000)	
-	-	-	24,000	458,000	-	-	28,311	486,311	(40,000)	
-	150,000	-	-	150,000	-	-	2,647,622	2,797,622	(20,000)	
-	68,000	-	-	68,000	-	-	5,853,378	5,921,378	142,000	
-	-	-	1,200,000	1,200,000	-	-	822,665	2,022,665	40,000	
-	-	-	-	-	-	-	7,689,321	7,689,321	2,280,000	
11,486,000	654,000	-	1,340,000	33,933,000	-	2,153,868	23,164,743	59,251,611	309,000	
\$ 36,769,000	\$ 9,894,000	\$ 48,609,000	\$ 340,755,000	\$ 10,338,525	\$ 73,685,153	\$ 36,879,296	\$ 461,657,974	\$ (17,515,000)		

3) Capital Reserve Fund includes a reserve for library capital and general equipment.

4) Capital Reserve Water Fund includes a reserve for capital related to the Water Treatment Plant and intake facilities.

Proposed Budget for the 2025-26 Fiscal Year

RESOURCES						
Department Description	Beginning Balance	Revenue Budget	Total	Percent of Total	Personnel Services +	Materials & Services +
GENERAL (1)						
General * (Dept 100 and 190)	\$ 25,486,462	\$ 2,348,000	\$ 27,834,462		\$ -	\$ -
Police	1,902,441	19,900,000	21,802,441		15,651,000	4,393,000
Fire	767,742	16,244,000	17,011,742		13,731,000	2,151,000
Parks & Recreation (2)	2,968,051	16,908,000	19,876,051		8,783,000	6,348,000
Library	3,440,867	6,025,000	9,465,867		4,149,000	1,788,000
Planning	819,872	4,593,000	5,412,872		2,769,000	2,006,000
Adult Community Center	593,074	1,763,000	2,356,074		1,083,000	763,000
Municipal Court	499,614	1,346,000	1,845,614		512,000	983,000
Redevelopment	101,083	532,000	633,083		248,000	308,000
City Council	2,855	330,000	332,855		27,000	297,000
Information Technology	368,637	3,125,000	3,493,637		1,861,000	937,000
Finance	401,779	2,669,000	3,070,779		2,157,000	562,000
City Manager's Office	381,897	2,102,000	2,483,897		1,763,000	380,000
Facilities Management	1,264,711	1,006,000	2,270,711		594,000	644,000
City Attorney's Office	543,573	833,000	1,376,573		952,000	51,000
Human Resources	383,027	911,000	1,294,027		642,000	359,000
Risk Management	186,302	1,934,000	2,120,302		-	1,934,000
Total General	40,111,987	82,569,000	122,680,987	41.0%	54,922,000	23,904,000
PUBLIC WORKS						
Water *	15,032,486	17,451,000	32,483,486	10.8%	3,112,000	8,100,000
Sewer *	20,422,705	19,438,000	39,860,705	13.3%	920,000	8,754,000
Street *	14,042,712	12,623,000	26,665,712	8.9%	1,035,000	4,405,000
Stormwater *	7,896,768	5,745,000	13,641,768	4.6%	867,000	2,283,000
Public Works Support Services	583,415	2,659,000	3,242,415	1.1%	1,689,000	943,000
Systems Development Charges (SDC)	14,902,199	1,874,000	16,776,199	5.6%	-	-
Assessment Project	1,050,167	52,000	1,102,167	0.4%	-	-
Bicycle Path	409,924	40,000	449,924	0.2%	-	-
Total Public Works (3)	74,340,376	59,882,000	134,222,376	44.8%	7,623,000	24,485,000
OTHER						
City/LORA Debt Service	-	3,597,000	3,597,000	1.2%	-	-
Engineering	1,602,638	5,392,000	6,994,638	2.3%	4,763,000	1,176,000
Building	6,940,018	2,696,000	9,636,018	3.2%	1,782,000	1,359,000
Bonded Debt Service	765,428	2,157,000	2,922,428	1.0%	-	-
Tennis Facility	171,216	519,000	690,216	0.2%	241,000	257,000
Tourism	295,585	328,000	623,585	0.2%	-	115,000
Trolley	595,429	115,000	710,429	0.2%	-	140,000
Public Art	68,311	206,000	274,311	0.1%	-	214,000
ACC Endowment	2,667,622	65,000	2,732,622	0.9%	-	-
Library Endowments	5,711,378	105,000	5,816,378	1.9%	-	-
Capital Reserve (3)	782,665	1,220,000	2,002,665	0.7%	-	-
Capital Reserve Water (4)	5,409,321	1,160,000	6,569,321	2.2%	-	-
Total Other	25,009,611	17,560,000	42,569,611	14.2%	6,786,000	3,261,000
Total	\$ 139,461,974	\$ 160,011,000	\$ 299,472,974	100.0%	\$ 69,331,000	\$ 51,650,000

Budget Notes:

- 1) General Fund revenue reflects Internal Charges for Services from departments within the General Fund as well as those charged to departments outside the General Fund.
- 2) Beginning July 1, 2019 Golf is included with Parks & Recreation, instead of being a stand-alone fund.

*Major Funds

REQUIREMENTS

Debt	Service	Transfers+	Capital Outlay	= Expense Budget	Department Contingency	Contingency	Ending Balance / Reserve for Future	Total	Change in Balances
\$ -	\$ 4,220,000	\$ -	\$ -	\$ 4,220,000	\$ -	\$ 11,951,000	\$ 11,663,462	\$ 27,834,462	\$ (1,872,000)
-	-	-	255,000	20,299,000	1,503,441	-	-	21,802,441	(399,000)
-	-	-	75,000	15,957,000	1,054,742	-	-	17,011,742	287,000
-	-	-	3,115,000	18,246,000	1,630,051	-	-	19,876,051	(1,338,000)
-	-	-	320,000	6,257,000	3,208,867	-	-	9,465,867	(232,000)
-	-	-	-	4,775,000	637,872	-	-	5,412,872	(182,000)
-	-	-	-	1,846,000	510,074	-	-	2,356,074	(83,000)
-	-	-	-	1,495,000	350,614	-	-	1,845,614	(149,000)
-	-	-	-	556,000	77,083	-	-	633,083	(24,000)
-	-	-	-	324,000	8,855	-	-	332,855	6,000
-	-	-	95,000	2,893,000	600,637	-	-	3,493,637	232,000
-	-	-	-	2,719,000	351,779	-	-	3,070,779	(50,000)
-	-	-	-	2,143,000	340,897	-	-	2,483,897	(41,000)
-	-	-	-	1,238,000	1,032,711	-	-	2,270,711	(232,000)
-	-	-	-	1,003,000	373,573	-	-	1,376,573	(170,000)
-	-	-	-	1,001,000	293,027	-	-	1,294,027	(90,000)
-	-	-	-	1,934,000	186,302	-	-	2,120,302	-
-	4,220,000	-	3,860,000	86,906,000	12,160,525	11,951,000	11,663,462	122,680,987	(4,337,000)
5,212,000	1,000,000	-	2,925,000	20,349,000	-	12,134,486	-	32,483,486	(2,898,000)
6,628,000	-	-	962,000	17,264,000	-	22,596,705	-	39,860,705	2,174,000
796,000	-	-	11,530,000	17,766,000	-	8,899,712	-	26,665,712	(5,143,000)
-	-	-	4,890,000	8,040,000	-	5,601,768	-	13,641,768	(2,295,000)
-	-	-	102,000	2,734,000	-	508,415	-	3,242,415	(75,000)
-	-	-	8,500,000	8,500,000	-	8,276,199	-	16,776,199	(6,626,000)
-	-	-	-	-	-	-	1,102,167	1,102,167	52,000
-	-	-	-	-	-	-	449,924	449,924	40,000
12,636,000	1,000,000	-	28,909,000	74,653,000	-	58,017,285	1,552,091	134,222,376	(14,771,000)
3,597,000	-	-	-	3,597,000	-	-	-	3,597,000	-
-	-	-	-	5,939,000	-	1,055,638	-	6,994,638	(547,000)
-	-	-	76,000	3,217,000	-	545,000	5,874,018	9,636,018	(521,000)
2,107,000	-	-	-	2,107,000	-	-	815,428	2,922,428	50,000
-	-	-	-	498,000	-	192,216	-	690,216	21,000
-	215,000	-	-	330,000	-	293,585	-	623,585	(2,000)
-	-	-	-	140,000	-	570,429	-	710,429	(25,000)
-	-	-	12,000	226,000	-	-	48,311	274,311	(20,000)
-	75,000	-	-	75,000	-	-	2,657,622	2,732,622	(10,000)
-	34,000	-	-	34,000	-	-	5,782,378	5,816,378	71,000
-	-	-	-	-	-	-	2,002,665	2,002,665	1,220,000
-	-	-	-	-	-	-	6,569,321	6,569,321	1,160,000
5,704,000	324,000	-	88,000	16,163,000	-	2,656,868	23,749,743	42,569,611	1,397,000
\$ 18,340,000	\$ 5,544,000	\$ -	\$ 32,857,000	\$ 177,722,000	\$ 12,160,525	\$ 72,625,153	\$ 36,965,296	\$ 299,472,974	\$ (17,711,000)

- 3) Capital Reserve Fund includes a Park Recreation Center reserve, a library capital reserve, and a general equipment reserve.
- 4) Capital Reserve Water Fund includes water capital/equipment reserve.

Proposed Budget for the 2026-27 Fiscal Year

RESOURCES						
Department Description	Beginning Balance	Revenue Budget	Total	Percent of Total	Personnel Services +	Materials & Services +
GENERAL (1)						
General * (Dept 100 and 190)	\$ 23,614,462	\$ 3,234,000	\$ 26,848,462		\$ -	\$ -
Police	1,503,441	20,276,000	21,779,441		16,319,000	4,168,000
Fire	1,054,742	16,811,000	17,865,742		14,315,000	2,172,000
Parks & Recreation (2)	1,630,051	16,085,000	17,715,051		9,288,000	6,464,000
Library	3,208,867	6,215,000	9,423,867		4,349,000	1,808,000
Planning	637,872	4,892,000	5,529,872		2,910,000	2,049,000
Adult Community Center	510,074	1,812,000	2,322,074		1,127,000	774,000
Municipal Court	350,614	1,370,000	1,720,614		530,000	988,000
Redevelopment	77,083	558,000	635,083		258,000	319,000
City Council	8,855	346,000	354,855		29,000	307,000
Information Technology	600,637	3,030,000	3,630,637		1,926,000	995,000
Finance	351,779	2,780,000	3,131,779		2,253,000	577,000
City Manager's Office	340,897	2,182,000	2,522,897		1,842,000	380,000
Facilities Management	1,032,711	1,056,000	2,088,711		621,000	667,000
City Attorney's Office	373,573	847,000	1,220,573		966,000	51,000
Human Resources	293,027	944,000	1,237,027		661,000	373,000
Risk Management	186,302	1,784,000	1,970,302		-	1,784,000
Total General	35,774,987	84,222,000	119,996,987	42.3%	57,394,000	23,876,000
PUBLIC WORKS						
Water *	12,134,486	17,757,000	29,891,486	10.5%	3,303,000	7,700,000
Sewer *	22,596,705	20,173,000	42,769,705	15.1%	946,000	9,197,000
Street *	8,899,712	12,733,000	21,632,712	7.6%	1,055,000	4,576,000
Stormwater *	5,601,768	5,862,000	11,463,768	4.0%	921,000	2,364,000
Public Works Support Services	508,415	2,789,000	3,297,415	1.2%	1,814,000	950,000
Systems Development Charges (SDC)	8,276,199	1,884,000	10,160,199	3.6%	-	-
Assessment Project	1,102,167	46,000	1,148,167	0.4%	-	-
Bicycle Path	449,924	37,000	486,924	0.2%	-	-
Total Public Works (3)	59,569,376	61,281,000	120,850,376	42.6%	8,039,000	24,787,000
OTHER						
City/LORA Debt Service	-	3,619,000	3,619,000	1.3%	-	-
Engineering	1,055,638	5,677,000	6,732,638	2.4%	5,006,000	1,223,000
Building	6,419,018	2,696,000	9,115,018	3.2%	1,850,000	1,372,000
Bonded Debt Service	815,428	2,163,000	2,978,428	1.0%	-	-
Tennis Facility	192,216	562,000	754,216	0.3%	253,000	277,000
Tourism	293,585	328,000	621,585	0.2%	-	65,000
Trolley	570,429	115,000	685,429	0.2%	-	140,000
Public Art	48,311	212,000	260,311	0.1%	-	220,000
ACC Endowment	2,657,622	65,000	2,722,622	1.0%	-	-
Library Endowments	5,782,378	105,000	5,887,378	2.1%	-	-
Capital Reserve (3)	2,002,665	20,000	2,022,665	0.7%	-	-
Capital Reserve Water (4)	6,569,321	1,120,000	7,689,321	2.7%	-	-
Total Other	26,406,611	16,682,000	43,088,611	15.2%	7,109,000	3,297,000
Total	\$ 121,750,974	\$ 162,185,000	\$ 283,935,974	100.0%	\$ 72,542,000	\$ 51,960,000

Budget Notes:

- 1) General Fund revenue reflects Internal Charges for Services from departments within the General Fund as well as those charged to departments outside the General Fund.
- 2) Beginning July 1, 2019 Golf is included with Parks & Recreation, instead of being a stand-alone fund.

*Major Funds

REQUIREMENTS

Debt	Service	Transfers+	Capital Outlay	= Expense Budget	Department Contingency	Contingency	Ending Balance / Reserve for Future	Total	Change in Balances
\$ -	\$ 3,020,000	\$ -	\$ -	\$ 3,020,000	\$ -	\$ 11,749,000	\$ 12,079,462	\$ 26,848,462	\$ 214,000
-	-	-	255,000	20,742,000	1,037,441	-	-	21,779,441	(466,000)
-	-	-	350,000	16,837,000	1,028,742	-	-	17,865,742	(26,000)
-	-	-	435,000	16,187,000	1,528,051	-	-	17,715,051	(102,000)
-	-	-	400,000	6,557,000	2,866,867	-	-	9,423,867	(342,000)
-	-	-	-	4,959,000	570,872	-	-	5,529,872	(67,000)
-	-	-	-	1,901,000	421,074	-	-	2,322,074	(89,000)
-	-	-	-	1,518,000	202,614	-	-	1,720,614	(148,000)
-	-	-	-	577,000	58,083	-	-	635,083	(19,000)
-	-	-	-	336,000	18,855	-	-	354,855	10,000
-	-	-	100,000	3,021,000	609,637	-	-	3,630,637	9,000
-	-	-	-	2,830,000	301,779	-	-	3,131,779	(50,000)
-	-	-	-	2,222,000	300,897	-	-	2,522,897	(40,000)
-	-	-	-	1,288,000	800,711	-	-	2,088,711	(232,000)
-	-	-	-	1,017,000	203,573	-	-	1,220,573	(170,000)
-	-	-	-	1,034,000	203,027	-	-	1,237,027	(90,000)
-	-	-	-	1,784,000	186,302	-	-	1,970,302	-
-	3,020,000	-	1,540,000	85,830,000	10,338,525	11,749,000	12,079,462	119,996,987	(1,608,000)
5,218,000	1,000,000	-	4,020,000	21,241,000	-	8,650,486	-	29,891,486	(3,484,000)
6,629,000	-	-	1,395,000	18,167,000	-	24,602,705	-	42,769,705	2,006,000
800,000	-	-	6,125,000	12,556,000	-	9,076,712	-	21,632,712	177,000
-	-	-	1,350,000	4,635,000	-	6,828,768	-	11,463,768	1,227,000
-	-	-	70,000	2,834,000	-	463,415	-	3,297,415	(45,000)
-	-	-	-	-	-	10,160,199	-	10,160,199	1,884,000
-	-	-	-	-	-	-	1,148,167	1,148,167	46,000
-	-	-	-	-	-	-	486,924	486,924	37,000
12,647,000	1,000,000	-	12,960,000	59,433,000	-	59,782,285	1,635,091	120,850,376	1,848,000
3,619,000	-	-	-	3,619,000	-	-	-	3,619,000	-
-	-	-	-	6,229,000	-	503,638	-	6,732,638	(552,000)
-	-	-	40,000	3,262,000	-	545,000	5,308,018	9,115,018	(566,000)
2,163,000	-	-	-	2,163,000	-	-	815,428	2,978,428	-
-	-	-	-	530,000	-	224,216	-	754,216	32,000
-	221,000	-	-	286,000	-	335,585	-	621,585	42,000
-	-	-	-	140,000	-	545,429	-	685,429	(25,000)
-	-	-	12,000	232,000	-	-	28,311	260,311	(20,000)
-	75,000	-	-	75,000	-	-	2,647,622	2,722,622	(10,000)
-	34,000	-	-	34,000	-	-	5,853,378	5,887,378	71,000
-	-	-	1,200,000	1,200,000	-	-	822,665	2,022,665	(1,180,000)
-	-	-	-	-	-	-	7,689,321	7,689,321	1,120,000
5,782,000	330,000	-	1,252,000	17,770,000	-	2,153,868	23,164,743	43,088,611	(1,088,000)
\$ 18,429,000	\$ 4,350,000	\$ -	\$ 15,752,000	\$ 163,033,000	\$ 10,338,525	\$ 73,685,153	\$ 36,879,296	\$ 283,935,974	\$ (848,000)

- 3) Capital Reserve Fund includes a Park Recreation Center reserve, a library capital reserve, and a general equipment reserve.
- 4) Capital Reserve Water Fund includes water capital/equipment reserve.

Citywide Ending Fund Balances

	BN 2023-25 BUDGET	BN 2025-27 PROPOSED	BN25 to BN27 CHANGE
General Fund			
Restricted or Non-Spendable			
Tree Citation Reserve	\$ 615,576	\$ 436,628	\$ (178,948)
Commitments and Assignments			
30% of Operations Requirement	20,198,299	23,213,462	3,015,163
Risk Management Contingency	610,000	615,000	5,000
Department Balances	9,487,098	9,901,897	414,799
Total General Fund	30,910,973	34,166,987	3,256,014
Utility Funds, Engineering, Public Works	32,648,975	61,921,014	29,272,039
Park Bond Fund & Parks Rec Center Fund	1,301	-	(1,301)
ACC Endowment	2,384,810	2,647,622	262,812
Library Endowments	5,092,443	5,853,378	760,935
Building Fund	5,514,697	5,853,018	338,321
Capital Reserve Fund			
General Capital Reserve	184,125	322,665	138,540
Library Set Aside	500,000	500,000	-
Capital Reserve Water Fund	5,071,441	7,689,321	2,617,880
Other Funds*	1,489,133	1,948,969	459,836
City Total	\$ 83,797,898	\$ 120,902,974	\$ 37,105,076

*Other Funds include Bonded Debt, Tennis, Golf, Trolley, Tourism, and Public Art.

Notes

- 30% of Operations Requirement: Per Financial Policy, the City reserves 14% of the annual General Fund operating budget in Contingency, and 16% of the annual operating budget in Ending Fund Balance.
- Department Balances represent General Fund departments using or saving resources for one-time items or for future capital or operational needs.
- Available General Fund resources above policy minimum requirements were appropriated to a fire engine and police body cameras.

General Fund

OVERVIEW

The General Fund is the general operating fund of the City and is used to account for most financial activity that is not accounted for in other, more specialized, funds. This fund's primary source of revenue is property taxes. It also receives certain intergovernmental revenues like lodging taxes, state cigarette and liquor taxes, franchise fees, sales and services for fire contracts and Parks and Recreation activities, as well as reimbursement of expenses incurred on behalf of the City's Urban Renewal Agency. General Fund reserves, one gauge of a city's longer-term financial health, include a risk management contingency, general operating contingency, and unappropriated ending fund balance.

Lake Oswego's General Fund accounts for general government services such as police, fire, parks and recreation, planning, and library. Additionally, it includes the city administrative functions such as finance, human resources, city management, legal services, informational technology, and facilities management.

Summary

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-25 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources:						
Beginning Fund Balances	\$ 31,036,692	\$ 32,952,746	\$ 34,519,973	\$ 40,111,987	\$ 35,774,987	\$ 40,111,987
Property Taxes	74,933,201	81,065,234	85,600,000	45,470,000	47,210,000	92,680,000
Franchise Fees	5,693,454	6,717,357	7,765,000	4,318,000	4,442,000	8,760,000
Intergovernmental	13,077,771	21,997,057	15,150,000	7,744,000	6,919,000	14,663,000
Licenses and Fees	3,670,492	5,230,738	4,365,000	2,596,000	2,596,000	5,192,000
Fines & Forfeitures	1,844,376	1,822,607	1,850,000	940,000	940,000	1,880,000
Sales & Services	10,929,645	11,003,179	13,562,000	8,510,000	8,842,000	17,352,000
Miscellaneous Revenues	3,179,819	2,060,415	987,000	1,107,000	1,111,000	2,218,000
Charges for Services	17,309,000	19,167,000	22,152,000	11,777,000	12,055,000	23,832,000
Transfers	654,387	148,624	2,016,000	107,000	107,000	214,000
Other Financing Sources	53,287	64,843	-	-	-	-
Total Resources	\$ 162,382,124	\$ 182,229,800	\$ 187,966,973	\$ 122,680,987	\$ 119,996,987	\$ 206,902,987
Requirements:						
Personnel Services	\$ 79,378,863	\$ 85,825,129	\$ 98,643,000	\$ 54,922,000	\$ 57,394,000	\$ 112,316,000
Materials & Services	33,026,930	37,843,590	43,183,000	23,904,000	23,876,000	47,780,000
Debt Service	70,959	17,285,060	-	-	-	-
Transfers to Other Funds	13,890,350	2,085,891	4,222,000	4,220,000	3,020,000	7,240,000
Capital Outlay	3,062,276	-	11,254,000	3,860,000	1,540,000	5,400,000
Contingency	-	-	19,888,674	24,111,525	22,087,525	22,087,525
Unappropriated End Balance	32,952,746	39,190,130	10,776,299	11,663,462	12,079,462	12,079,462
Total Requirements	\$ 162,382,124	\$ 182,229,800	\$ 187,966,973	\$ 122,680,987	\$ 119,996,987	\$ 206,902,987

Highlights

- Beginning Balances include the General Fund reserves and department balances.
- Contingency includes the minimum 14% policy requirement, the departments' operating contingencies, an amount for risk management, and amounts restricted for tree citations and small unspent grant monies.

General Revenue

(Does not include other general fund departments' beginning balances or revenues.)

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Beginning Balance	\$ 21,732,920	\$ 19,998,356	\$ 21,422,299	\$ 25,486,462	\$ 23,614,462	\$ 25,486,462
Property Taxes	74,933,199	81,065,234	85,600,000	45,470,000	47,210,000	92,680,000
Franchise Fees	5,693,455	6,717,359	7,765,000	4,318,000	4,442,000	8,760,000
Intergovernmental	2,793,336	11,839,375	2,969,000	1,322,000	1,321,000	2,643,000
Licenses & Fees	1,306,060	1,804,119	1,915,000	1,116,000	1,116,000	2,232,000
Miscellaneous Revenues	2,191,779	294,542	650,000	640,000	640,000	1,280,000
General Revenue	(75,344,000)	(81,233,000)	(93,918,000)	(50,518,000)	(51,495,000)	(102,013,000)
Charges for Services	(3,400)	-	-	-	-	-
Total Resources	\$ 33,303,349	\$ 40,485,985	\$ 26,403,299	\$ 27,834,462	\$ 26,848,462	\$ 31,068,462

Budget Notes

- Property Taxes are based upon assessed value information from the counties and expected growth.
- Intergovernmental revenue includes State Revenue Sharing (liquor and cigarette taxes).
- General Revenue category above is a negative due to general revenue allocated out to various General Fund departments:

	Proposed 2025-26	Proposed 2026-27	Total Biennium
Police	\$ 17,343,000	\$ 17,644,000	\$ 34,987,000
Fire	13,537,000	14,028,000	27,565,000
Parks & Recreation	11,164,000	11,300,000	22,464,000
Planning	3,221,000	3,335,000	6,556,000
Library	2,030,000	2,102,000	4,132,000
ACC	1,267,000	1,312,000	2,579,000
Municipal Court	682,000	706,000	1,388,000
Redevelopment	266,000	279,000	545,000
Risk Management	250,000	-	250,000
City Manager's Office	428,000	443,000	871,000
City Council	330,000	346,000	676,000
Total	\$ 50,518,000	\$ 51,495,000	\$ 102,013,000

Police

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 1,170,832	\$ 1,128,731	\$ 1,224,594	\$ 1,902,441	\$ 1,503,441	\$ 1,902,441
Department Revenues	4,101,633	4,505,177	4,540,000	2,557,000	2,632,000	5,189,000
General Revenues	25,238,000	28,589,000	31,247,000	17,343,000	17,644,000	34,987,000
Proceeds Sale of Capital Assets	27,946	30,665	-	-	-	-
Total Resources	\$ 30,538,411	\$ 34,253,573	\$ 37,011,594	\$ 21,802,441	\$ 21,779,441	\$ 42,078,441
Requirements						
Personnel Services	\$ 23,548,985	\$ 26,155,003	\$ 28,721,000	\$ 15,651,000	\$ 16,319,000	\$ 31,970,000
Materials & Services	1,961,688	2,613,614	2,635,000	1,800,000	1,517,000	3,317,000
Internal Fees for Services	3,531,000	3,527,000	4,247,000	2,593,000	2,651,000	5,244,000
Capital Outlay	368,007	441,123	510,000	255,000	255,000	510,000
Department Contingency	-	-	898,594	1,503,441	1,037,441	1,037,441
Total Requirements	\$ 29,409,680	\$ 32,736,740	\$ 37,011,594	\$ 21,802,441	\$ 21,779,441	\$ 42,078,441
FTE	68.5	74.0	74.0	75.0	75.0	75.0

Key Performance Indicators	2021-22	2022-23	2023-24	2024-25 EST
Total Incident Calls	23,045	26,037	25,476	24,526
Part I Crimes*	771	669	504	654
Part II Crimes*	1,628	1,531	1,263	1,158
911 Calls Answered	22,697	22,970	21,642	21,446
Non-Emergency Calls	64,822	83,828	81,965	73,818

Budget Notes

- Major Department Revenue includes contracts for dispatch services at approximately \$1,400,000, State 911 reimbursement approximately \$385,000, and citation revenue split with Municipal Court approximately \$200,000.
- Internal fees for service is the department's cost share for administrative support services.

Proposed 2025-27

- Continued increases in Materials and Services due to servicing police and dispatch equipment to a heightened level as needed and at higher costs than previous years.
- Capital Outlay is for police vehicle replacements. Several vehicles coming due for replacement next biennium.
- Department Contingency includes personnel cost offsetting prior year due to planned increase in hiring and expected staff attrition. Remaining balance committed to "soft costs" for maintaining, repairing, and replacing police and dispatch equipment.
- FTE increase is for a Behavior Health Specialist funded with a grant from Clackamas County.

Parks & Recreation

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 819,858	\$ 3,163,781	\$ 3,679,564	\$ 2,968,051	\$ 1,630,051	\$ 2,968,051
Department Revenues	4,524,291	5,378,126	5,957,000	5,729,000	4,770,000	10,499,000
General Revenues	16,424,000	16,000,000	22,505,000	11,164,000	11,300,000	22,464,000
Internal Charges for Svcs	101,000	104,000	30,000	15,000	15,000	30,000
Transfers	-	-	1,800,000	-	-	-
Proceeds Sale of Capital Assets	23,171	34,178	-	-	-	-
Total Resources	\$ 21,892,320	\$ 24,680,085	\$ 33,971,564	\$ 19,876,051	\$ 17,715,051	\$ 35,961,051
Requirements						
Personnel Services	\$ 8,737,415	\$ 9,342,583	\$ 13,155,000	\$ 8,783,000	\$ 9,288,000	\$ 18,071,000
Materials & Services	5,802,499	7,167,992	7,562,000	4,653,000	4,727,000	9,380,000
Internal Fees for Services	2,160,000	2,393,000	2,939,000	1,695,000	1,737,000	3,432,000
Debt Service	70,959	-	-	-	-	-
Capital Outlay	1,957,666	953,553	9,509,000	3,115,000	435,000	3,550,000
Department Contingency	-	-	806,564	1,630,051	1,528,051	1,528,051
Total Requirements	\$ 18,728,539	\$ 19,857,128	\$ 33,971,564	\$ 19,876,051	\$ 17,715,051	\$ 35,961,051
FTE	42.4	44.4	66.3	86.0	86.0	86.0

Key Performance Indicators	2021-22	2022-23	2023-24	2024-25 EST
Number of participants in recreation activities, programs, and events	216,270	213,402	248,575	265,000
Adult recreation program cost recovery	79%	74%	80%	80%

Budget Notes

- Department revenue includes recreation program fees and usage fees.
- Charges for services are for services provided to the tennis facility.
- Materials & Services include continuation of the Invasive Species Removal Program \$70,000; the Habitat Enhancement program \$250,000; classes and parks maintenance supplies; and costs for the concert series. Other programs include parks and open space maintenance, Swim Park, Teen Center, and other recreation programming.
- Internal fees for service is the department's cost share for administrative support services.

Proposed 2025-27

- FTE and personnel cost increases are due to the addition of 16.7 FTE (nonbenefited positions) in conjunction with the opening of the Lake Oswego Recreation and Aquatics Center, transfer of 1 FTE of an Admin Support from Tennis, .5 FTE for Urban Forester, 1 FTE for a new Admin Support and a reduction of .5 FTE of a temporary position and an addition of 1 FTE for a Natural Resources and Stewardship coordinator.
- Capital Outlay includes Willamette Greenway Trail Connection and West Waluga Park Connector.

Fire

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 1,501,105	\$ 1,193,100	\$ 623,829	\$ 767,742	\$ 1,054,742	\$ 767,742
Department Revenues	5,517,091	5,587,339	5,120,000	2,707,000	2,783,000	5,490,000
General Revenues	20,767,000	23,300,000	25,326,000	13,537,000	14,028,000	27,565,000
Proceeds Sale of Capital Assets	5,570	-	-	-	-	-
Total Resources	\$ 27,790,766	\$ 30,080,439	\$ 31,069,829	\$ 17,011,742	\$ 17,865,742	\$ 33,822,742
Requirements						
Personnel Services	\$ 22,537,896	\$ 24,193,422	\$ 25,257,000	\$ 13,731,000	\$ 14,315,000	\$ 28,046,000
Materials & Services	2,361,063	2,156,847	1,936,000	1,078,000	1,075,000	2,153,000
Internal Fees for Services	1,616,000	1,845,000	1,943,000	1,073,000	1,097,000	2,170,000
Capital Outlay	82,707	921,504	60,000	75,000	350,000	425,000
Department Contingency	-	-	1,873,829	1,054,742	1,028,742	1,028,742
Total Requirements	\$ 26,597,666	\$ 29,116,773	\$ 31,069,829	\$ 17,011,742	\$ 17,865,742	\$ 33,822,742
FTE	52.0	52.0	52.0	53.0	53.0	53.0

Key Performance Indicators	2021-22	2022-23	2023-24	2024-25 EST
Fire Responses	123	118	126	138
Medical Responses	3,114	3,412	3,498	3,262
Other Incident Responses	1,412	1,622	1,564	1,658
Percent of priority medical incidents where total response time is 8 minutes or less	94.62%	92.00%	92.00%	92.00%

Budget Notes

- Department revenue includes fire district contracts for Lake Grove, Riverdale, and Alto Park.
- Internal fees for service is the department's cost share for administrative support services.

Proposed 2025-27

- Materials and Services: \$32,000 is reserved for the Mobile Emergency Responder Radio Coverage (MERRC) Program
- Capital Outlay is for the vehicle replacement for the Fire Marshal and the brush rig.
- FTE increase is for a State grant funded senior living paramedic position.
- Contingency is set aside for future engine purchase.

Library

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 1,616,014	\$ 2,428,759	\$ 2,451,496	\$ 3,440,867	\$ 3,208,867	\$ 3,440,867
Department Revenues	6,640,327	7,112,208	7,461,000	3,963,000	4,081,000	8,044,000
General Revenues	3,279,000	3,509,000	3,818,000	2,030,000	2,102,000	4,132,000
Transfers	54,387	58,403	66,000	32,000	32,000	64,000
Total Resources	\$ 11,589,728	\$ 13,108,370	\$ 13,796,496	\$ 9,465,867	\$ 9,423,867	\$ 15,680,867
Requirements						
Personnel Services	\$ 6,111,030	\$ 6,452,302	\$ 7,654,000	\$ 4,149,000	\$ 4,349,000	\$ 8,498,000
Materials & Services	1,704,693	2,120,994	1,970,000	976,000	982,000	1,958,000
Internal Fees for Services	1,286,000	1,578,000	1,537,000	812,000	826,000	1,638,000
Transfers	5,350	-	-	-	-	-
Capital Outlay	53,896	-	-	320,000	400,000	720,000
Department Contingency	-	-	2,635,496	3,208,867	2,866,867	2,866,867
Total Requirements	\$ 9,160,969	\$ 10,151,296	\$ 13,796,496	\$ 9,465,867	\$ 9,423,867	\$ 15,680,867
FTE	33.7	33.7	33.7	33.7	33.7	33.7

Key Performance Indicators	2021-22	2022-23	2023-24	2024-25 EST
Registered Borrowers	25,547	22,907	23,805	24,187
Total Circulation	780,227	764,978	796,705	793,000
Total Holds Filled	162,720	163,046	159,208	158,000
Total Reference Questions Answered	33,139	27,400	26,789	26,500
Total Library Program Attendance	16,485	24,319	23,164	23,500

Budget Notes

- Internal fees for service is the department's cost share for administrative support services.

Proposed 2025-27

- Department revenues include the levy from the County Library District of about \$4 million, replacement fees, and donations.
- Capital outlay items include a library bookmobile and library hold lockers and/or book vending machines.
- Contingency funds may be dedicated for building maintenance and capital improvements as needed.

Planning

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 1,418,529	\$ 1,341,798	\$ 1,196,124	\$ 819,872	\$ 637,872	\$ 819,872
Department Revenues	1,406,921	1,394,378	1,562,000	1,372,000	1,557,000	2,929,000
General Revenues	5,398,000	5,398,000	5,398,000	3,221,000	3,335,000	6,556,000
Total Resources	\$ 8,223,450	\$ 8,134,176	\$ 8,156,124	\$ 5,412,872	\$ 5,529,872	\$ 10,304,872
Requirements						
Personnel Services	\$ 3,953,829	\$ 4,426,040	\$ 5,188,000	\$ 2,769,000	\$ 2,910,000	\$ 5,679,000
Materials & Services	970,823	799,431	894,000	1,060,000	1,085,000	2,145,000
Internal Fees for Services	1,957,000	1,601,000	1,768,000	946,000	964,000	1,910,000
Department Contingency	-	-	306,124	637,872	570,872	570,872
Total Requirements	\$ 6,881,652	\$ 6,826,471	\$ 8,156,124	\$ 5,412,872	\$ 5,529,872	\$ 10,304,872
FTE	14.5	15.5	15.7	15.6	15.6	15.6

Current Planning Key Performance

Indicators	2021-22	2022-23	2023-24	2024-25 EST
Land Use Applications Reviewed	79	61	41	40
Administrative Land Use Decisions within 4-6 week cycle	88%	90%	90%	100%
All Tree Removal Permits	2,205	1,547	1,550	1,524
-Type 2 Tree Apps	348	213	218	205
Annexations (Applications/Acres)	11/9.13	14/14.89	3/5.79	4/1.45
Pre-Applications	115	84	77	60

Long Range Planning Key Performance Indicators

Long-range planning projects are developed based on Council goals, State mandates, regulatory updates, and Comprehensive Plan and Development Code maintenance. Due to their complexity, these projects take many months or even years to complete, making it challenging to report KPIs within a single fiscal year timeframe. Current planning staff assist with or lead some long-range projects depending on current planning workload. Below is a list of projects completed in the 2023-2024 timeframe and a list of projects the department will be working on in the 2025-2027 timeframe:

2023-2025

- Housing Needs Analysis and Housing Production Strategy (HPS), Citywide Parking Reform, SB 1537 - Applied for an Exemption for the City to the State Mandatory Adjustments for Housing, Urban and Community Forestry Plan Update, Annual Community Development Code Amendments
- Other Work Completed: an update to the City's Stormwater Code, establishment of a new recognized neighborhood association (Mary's Landing), and a Comprehensive Plan amendment relating to the proposed wastewater treatment plant. Staff also partially completed work to update the city's Flood Management Area standards, which is on hold pending further direction from FEMA.

2025-2027

- Foothills Framework Plan Update, Community Development Code Audit and Update, Tree Code Update, Implementation of near-term strategies in the HPS, Annual Community Development Code Amendments, Home Occupation Standards Amendments
- Other Work: completion of the Flood Management Area code amendments and possible code amendments that may be required in order for the City to qualify for an exemption to the state mandatory adjustments required by SB1537.

Budget Notes

- Internal fees for service is the department's cost share for administrative support services.

Proposed 2025-27

- Revenue and Materials and Services increased due to the following: a \$750,000 Metro grant for an update to the Foothills Framework Plan; an anticipated \$250,000 Metro grant for an audit and update of the City's Community Development Code; and a business license fee increase.
- Changes in FTE is due to a rounding adjustment of .1 of Admin Support II positions.

Adult Community Center (ACC)

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 184,446	\$ 383,885	\$ 507,829	\$ 593,074	\$ 510,074	\$ 593,074
Department Revenues	708,383	685,725	514,000	421,000	425,000	846,000
General Revenues	2,054,000	2,191,000	2,383,000	1,267,000	1,312,000	2,579,000
Transfers	600,000	90,220	150,000	75,000	75,000	150,000
Total Resources	\$ 3,546,829	\$ 3,350,830	\$ 3,554,829	\$ 2,356,074	\$ 2,322,074	\$ 4,168,074
Requirements						
Personnel Services	\$ 1,753,344	\$ 1,780,019	\$ 2,057,000	\$ 1,083,000	\$ 1,127,000	\$ 2,210,000
Materials & Services	459,600	536,648	526,000	503,000	508,000	1,011,000
Internal Fees for Services	350,000	372,000	460,000	260,000	266,000	526,000
Capital Outlay	600,000	-	-	-	-	-
Department Contingency	-	-	511,829	510,074	421,074	421,074
Total Requirements	\$ 3,162,944	\$ 2,688,667	\$ 3,554,829	\$ 2,356,074	\$ 2,322,074	\$ 4,168,074
FTE	8.6	8.6	8.3	8.3	8.3	8.3
Key Performance Indicators						
	2021-22	2022-23	2023-24	2024-25 EST		
Meals Served and Delivered	15,451	21,889	24,463	25,000		

Budget Notes

- Department revenue includes meals, network fees, program fees, donations, and County grants.
- Transfers are from the ACC Endowment Fund for allowed uses for center expenditures including program support and/or improvements.
- Internal fees for service is the department's cost share for administrative support services.

Municipal Court

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 479,481	\$ 572,411	\$ 629,081	\$ 499,614	\$ 350,614	\$ 499,614
Department Revenues	1,237,426	1,264,271	1,300,000	664,000	664,000	1,328,000
General Revenues	1,107,000	1,179,000	1,282,000	682,000	706,000	1,388,000
Total Resources	\$ 2,823,907	\$ 3,015,682	\$ 3,211,081	\$ 1,845,614	\$ 1,720,614	\$ 3,215,614
Requirements						
Personnel Services	\$ 775,649	\$ 758,181	\$ 930,000	\$ 512,000	\$ 530,000	\$ 1,042,000
Materials & Services	533,847	560,312	670,000	341,000	342,000	683,000
Internal Fees for Services	942,000	1,032,000	1,230,000	642,000	646,000	1,288,000
Department Contingency	-	-	381,081	350,614	202,614	202,614
Total Requirements	\$ 2,251,496	\$ 2,350,493	\$ 3,211,081	\$ 1,845,614	\$ 1,720,614	\$ 3,215,614
FTE	3.5	3.5	3.5	3.5	3.5	3.5

Budget Notes

- Municipal Court fines revenue are divided 60/40 with the police department.
- Materials & Service is mostly comprised of fees and taxes paid to the Court, County, and State.
- Internal fees for service is the department's cost share for administrative support services.
- Contingency includes future equipment/furniture needs for the court office.

Redevelopment

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 23,141	\$ 74,872	\$ 33,243	\$ 101,083	\$ 77,083	\$ 101,083
Department Revenues	1,204,260	1,219,000	608,000	266,000	279,000	545,000
General Revenues	-	-	608,000	266,000	279,000	545,000
Total Resources	\$ 1,227,401	\$ 1,293,872	\$ 1,249,243	\$ 633,083	\$ 635,083	\$ 1,191,083
Requirements						
Personnel Services	\$ 381,420	\$ 419,664	\$ 469,000	\$ 248,000	\$ 258,000	\$ 506,000
Materials & Services	6,109	4,878	22,000	11,000	11,000	22,000
Internal Fees for Services	765,000	830,000	725,000	297,000	308,000	605,000
Department Contingency	-	-	33,243	77,083	58,083	58,083
Total Requirements	\$ 1,152,529	\$ 1,254,542	\$ 1,249,243	\$ 633,083	\$ 635,083	\$ 1,191,083
FTE	1.3	1.3	1.3	1.3	1.3	1.3

Budget Notes

- Department revenue is the reimbursement from the Lake Oswego Redevelopment Agency (LORA) to cover expenditures of this department including internal fees for service.
- General Revenues are to replace funds from the LORA East End District since it is nearing its maximum indebtedness.
- Internal fees for service is for the department's cost share for administrative support services.

City Council

				2025-27 Proposed Budget		
	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 22,188	\$ 24,181	\$ 43,665	\$ 2,855	\$ 8,855	\$ 2,855
Department Revenues	-	2,400	-	-	-	-
General Revenues	261,000	399,000	452,000	330,000	346,000	676,000
Total Resources	\$ 283,188	\$ 425,581	\$ 495,665	\$ 332,855	\$ 354,855	\$ 678,855
Requirements						
Personnel Services	\$ 41,415	\$ 44,344	\$ 48,000	\$ 27,000	\$ 29,000	\$ 56,000
Materials & Services	217,592	376,288	425,000	297,000	307,000	604,000
Department Contingency	-	-	22,665	8,855	18,855	18,855
Total Requirements	\$ 259,007	\$ 420,632	\$ 495,665	\$ 332,855	\$ 354,855	\$ 678,855

Budget Notes

- Major expenses in City Council materials & services include various memberships throughout the region, state, and nation. The largest expense is the \$160,000 in municipal grants for the biennium.
- Materials & Services also includes the Chamber Foundation Village Flower Baskets program, and Council administrative expenses.
- The community survey is typically conducted every other year at a cost of \$20,000.
- The City Council Goals can be found on their respective webpage.

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Sewer

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 21,162,217	\$ 21,013,046	\$ 24,946,332	\$ 20,422,705	\$ 22,596,705	\$ 20,422,705
Department Revenues	31,353,147	39,760,281	38,477,000	19,438,000	20,173,000	39,611,000
Proceeds from Bond Sale	25,492,360	-	16,500,000	-	-	-
Proceeds Sale of Capital Assets	59,387	24,604	-	-	-	-
Total Resources	\$ 78,067,111	\$ 60,797,931	\$ 79,923,332	\$ 39,860,705	\$ 42,769,705	\$ 60,033,705
Requirements						
Personnel Services	\$ 1,550,695	\$ 1,457,382	\$ 1,927,000	\$ 920,000	\$ 946,000	\$ 1,866,000
Materials & Services	11,279,024	11,086,007	18,274,000	6,638,000	6,981,000	13,619,000
Internal Fees for Services	2,959,000	3,462,000	4,283,000	2,116,000	2,216,000	4,332,000
Debt Service	36,768,377	11,249,025	12,354,000	6,628,000	6,629,000	13,257,000
Capital Outlay	4,496,969	15,065,195	32,400,000	962,000	1,395,000	2,357,000
Department Contingency	-	-	10,685,332	22,596,705	24,602,705	24,602,705
Unappropriated Ending Balance	21,013,046	18,478,322	-	-	-	-
Total Requirements	\$ 78,067,111	\$ 60,797,931	\$ 79,923,332	\$ 39,860,705	\$ 42,769,705	\$ 60,033,705
FTE	7.2	7.8	7.8	6.8	6.8	6.8

Budget Notes

- Department revenue includes sewer fee revenue, utility penalties, SDC and line charges from the City of Portland, investment income, and zone of benefit fees.
- Materials and Services includes root cutting; line cleaning; and Fats, Oils and Grease (FO) program contracts; condition assessment; inflow/infiltration program analysis; utility rate analysis; and remittance to the City of Portland and Clean Water Services for sewer treatment.

Proposed 2025-27

- Capital Outlay includes annual system wide rehabilitation work; scheduled repairs to the LOIS system; Cabana Lane manhole replacement; and pump replacements at existing lift stations.
- FTE change is due to the transfer of 1 FTE to the Street Fund.
- In October 2024, the City solicited Statements of Qualifications from qualified entities for designing, building, operating and maintaining (DBOM) the new wastewater treatment facility, the first step of a two-step procurement. Later this spring, the City intends to issue a Request for Proposals (RFP, step two) which will include pricing for designing and constructing the new facility as well as long term operations and maintenance. The proposed wastewater treatment facility is being funded by a combination of bonds, a loan from the Environmental Protection Agency (often referred to as a WIFIA loan), the City of Portland, System Development Charges, as well as utility revenue. The fiscal impact will be known at the completion of the RFP later this year. Construction is tentatively scheduled for completion by the end of 2028.

Water

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 15,001,195	\$ 15,468,159	\$ 13,337,068	\$ 15,032,486	\$ 12,134,486	\$ 15,032,486
Department Revenues	32,107,279	34,204,895	33,177,000	17,451,000	17,757,000	35,208,000
Transfers	-	2,000,000	-	-	-	-
Proceeds from Bond Sale	-	58,769,077	-	-	-	-
Proceeds Sale of Capital Assets	2,000	-	-	-	-	-
Total Resources	\$ 47,110,474	\$ 110,442,131	\$ 46,514,068	\$ 32,483,486	\$ 29,891,486	\$ 50,240,486
Requirements						
Personnel Services	\$ 5,201,225	\$ 5,260,504	\$ 5,559,000	\$ 3,112,000	\$ 3,303,000	\$ 6,415,000
Materials & Services	7,652,482	8,646,218	11,976,000	5,813,000	5,312,000	11,125,000
Internal Fees for Services	3,334,000	3,543,000	4,389,000	2,287,000	2,388,000	4,675,000
Debt Service	11,645,500	70,158,200	11,642,000	5,212,000	5,218,000	10,430,000
Transfers	-	3,000,000	2,000,000	1,000,000	1,000,000	2,000,000
Capital Outlay	3,809,109	2,903,605	9,385,000	2,925,000	4,020,000	6,945,000
Department Contingency	-	-	1,563,068	12,134,486	8,650,486	8,650,486
Unappropriated Ending Balance	15,468,158	16,930,604	-	-	-	-
Total Requirements	\$ 47,110,474	\$ 110,442,131	\$ 46,514,068	\$ 32,483,486	\$ 29,891,486	\$ 50,240,486
FTE	19.9	21.2	19.3	19.3	19.3	19.3

Key Performance Indicators	2021-22	2022-23	2023-24	2024-25 EST
Gallons of Drinking Water Produced	3.96 billion	4.0 billion	4.13 billion	4.19 billion
Percent of Water Quality Standards met or exceeded	100%	100%	100%	100%

Budget Notes

- Department revenue includes consumer water sales, bulk water sales, utility penalties, meter installations, investment income, work order charges, sundry income, and Tigard's share of water production costs.
- Internal Fees for Service covers general administrative services, insurance, engineering services, operations support services, and maintenance services by Motor Pool.
- Material and Services include Annual Consumer Confidence Report; contract for membership in the Regional Water Providers Consortium and the Clackamas River Water Providers consortium; professional design services; water management and conservation plan updates; and utility rate analysis studies. The also includes the final stage of the Advance Metering Infrastructure (AMI) meter replacement project materials and installation costs.

Proposed 2025-27

- Capital Outlay includes McVey Pump Station Replacement ; finish back up power at the Water Treatment Plant; Monroe and McNary Regulatory Water Vault; Reservoir Hatch Replacements; Water Valve Replacements; Cornell Water Main Upgrade; start the Bergis Reservoir Replacement; and Water Reservoir Painting and purchase of a replacement pickup truck and a hydro-excavator that is used for water main breaks and repair work.

Street

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 2,119,641	\$ 7,667,709	\$ 12,681,670	\$ 14,042,712	\$ 8,899,712	\$ 14,042,712
Department Revenues	13,340,026	14,417,790	18,194,000	9,623,000	9,733,000	19,356,000
Transfer from General Fund	6,000,000	12,875,060	4,000,000	3,000,000	3,000,000	6,000,000
Proceeds from Bond Sale	12,523,141	-	-	-	-	-
Proceeds Sale of Capital Assets	24,650	12,888	-	-	-	-
Total Resources	\$ 34,007,458	\$ 34,973,447	\$ 34,875,670	\$ 26,665,712	\$ 21,632,712	\$ 39,398,712
Requirements						
Personnel Services	\$ 1,026,936	\$ 1,035,495	\$ 1,101,000	\$ 1,035,000	\$ 1,055,000	\$ 2,090,000
Materials & Services	3,465,313	2,824,680	3,712,000	2,074,000	2,127,000	4,201,000
Internal Fees for Services	3,302,000	3,610,000	4,051,000	2,331,000	2,449,000	4,780,000
Debt Service	1,254,178	1,593,150	1,593,000	796,000	800,000	1,596,000
Capital Outlay	17,291,322	15,210,177	19,055,000	11,530,000	6,125,000	17,655,000
Department Contingency	-	-	5,363,670	8,899,712	9,076,712	9,076,712
Unappropriated Ending Balance	7,667,709	10,699,945	-	-	-	-
Total Requirements	\$ 34,007,458	\$ 34,973,447	\$ 34,875,670	\$ 26,665,712	\$ 21,632,712	\$ 39,398,712
FTE	4.0	4.5	4.0	6.5	6.5	6.5

Key Performance Indicators	2016-17	2019-20	2022-23
Pavement Condition Index - every 3 years	68	69	75

Budget Notes

- Department revenue includes the street maintenance fee, motor vehicle fees and gas tax from State Revenue Sharing, investment income, insurance reimbursement, and sundry income.
- Internal Fees for Service covers general administrative services, insurance, engineering services, Public Works support services, and maintenance services by Motor Pool.
- Materials & Services includes sidewalk repairs, proactive right-of-way tree maintenance and vegetation removal; street lighting repairs and replacement, electricity for traffic signals and street lights, garbage receptacle pickup; and signing and striping on roadways;

Proposed 2025-27

- Capital Outlay include projects such as Lakeview Blvd road and drainage improvements; school zone flasher upgrades; All Roads Transportation Safety (ARTS) grant improvement to traffic signal heads; ADA curb ramp replacement; Blue Heron roadway and drainage improvement; annual pavement improvements throughout the city; and pathway projects for Carmen, Treetop, Meadowlark, and Pilkington also includes the purchase of a street sweeper to replace the 2014 equipment.
- Staffing changes include adding 2.0 FTE to make a complete Street Maintenance team of 6.0 FTE, plus an additional 0.5 FTE for an Urban Forester position shared with Parks Maintenance.

Stormwater

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 1,529,939	\$ 2,108,780	\$ 5,063,521	\$ 7,896,768	\$ 5,601,768	\$ 7,896,768
Department Revenues	7,993,078	9,191,920	10,512,000	5,745,000	5,862,000	11,607,000
Transfers	-	570,000	-	-	-	-
Proceeds Sale of Capital Assets	9,667	-	-	-	-	-
Total Resources	\$ 9,532,684	\$ 11,870,700	\$ 15,575,521	\$ 13,641,768	\$ 11,463,768	\$ 19,503,768
Requirements						
Personnel Services	\$ 884,037	\$ 889,562	\$ 1,023,000	\$ 867,000	\$ 921,000	\$ 1,788,000
Materials & Services	619,526	848,059	1,169,000	677,000	677,000	1,354,000
Internal Fees for Services	2,622,000	2,615,000	3,003,000	1,606,000	1,687,000	3,293,000
Debt Service	452,250	453,250	231,000	-	-	-
Capital Outlay	2,846,090	2,193,897	6,300,000	4,890,000	1,350,000	6,240,000
Department Contingency	-	-	3,849,521	5,601,768	6,828,768	6,828,768
Unappropriated Ending Balance	2,108,781	4,870,932	-	-	-	-
Total Requirements	\$ 9,532,684	\$ 11,870,700	\$ 15,575,521	\$ 13,641,768	\$ 11,463,768	\$ 19,503,768
FTE	3.9	3.6	3.5	6.0	6.0	6.0

Budget Notes

- Department revenue includes the stormwater water fee, utility penalties, and investment income.
- Internal Fees for Service covers general administrative services, insurance, engineering services, operations support, services, electrician services and maintenance services by Motor Pool.
- Materials and Services includes services need to meet the State of Oregon’s MS4 permit requirements and the Total Maximum Daily Loads (TMDL) requirements, and other state and federal regulatory responsibilities, Includes the starting phase for a new stormwater master plan.

Proposed 2025-27

- Capital Outlay includes Lakeview Blvd road and drainage improvements, UIC decommissioning; Redfern Ave drainage improvements; 5th/Lake Bay Court drainage improvements; and Blue Heron roadway and drainage improvements; also includes replacement of a pickup truck and a larger work truck with small crane for accessing manholes and storm system vaults.
- Staffing changes include adding FTE to make a complete Storm Maintenance team of 6.0 FTE. Total change is 2.5 FTE.

System Development Charges (SDCs)

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance						
Parks & Recreation	\$ 6,403,529	\$ 5,523,270	\$ 7,767,733	\$ 241,500	\$ 765,500	\$ 241,500
Street	1,434,867	1,482,921	3,617,353	3,629,332	1,305,332	3,629,332
Water	2,539,020	3,418,337	4,225,383	5,574,613	499,613	5,574,613
Sewer	3,314,328	3,868,872	4,426,921	5,371,074	5,612,074	5,371,074
Stormwater	8,150	16,558	46,459	85,680	93,680	85,680
Total Beginning Balances	13,699,894	14,309,958	20,083,849	14,902,199	8,276,199	14,902,199
Department Revenues						
Parks & Recreation	2,372,042	2,707,101	950,000	524,000	534,000	1,058,000
Street	884,176	2,566,479	1,006,000	676,000	676,000	1,352,000
Water	879,317	1,066,200	602,000	425,000	425,000	850,000
Sewer	554,544	711,839	276,000	241,000	241,000	482,000
Stormwater	8,409	39,214	12,000	8,000	8,000	16,000
Total Department Revenues	4,698,488	7,090,833	2,846,000	1,874,000	1,884,000	3,758,000
Total Resources	\$ 18,398,382	\$ 21,400,791	\$ 22,929,849	\$ 16,776,199	\$ 10,160,199	\$ 18,660,199
Requirements						
Materials and Services						
Parks - Prof & Tech Svcs	\$ 26,357	\$ 6,136	\$ -	\$ -	\$ -	\$ -
Total Materials and Services	26,357	6,136	-	-	-	-
Capital Outlay						
Parks Projects	3,225,944	66,506	7,700,000	-	-	-
Street Projects	836,121	428,309	3,000,000	3,000,000	-	3,000,000
Water Projects	-	-	-	5,500,000	-	5,500,000
Total Capital Outlay	4,062,065	494,815	10,700,000	8,500,000	-	8,500,000
Contingency						
Parks & Recreation	-	-	1,017,733	765,500	1,299,500	1,299,500
Street	-	-	1,623,353	1,305,332	1,981,332	1,981,332
Water	-	-	4,827,383	499,613	924,613	924,613
Sewer	-	-	4,702,921	5,612,074	5,853,074	5,853,074
Stormwater	-	-	58,459	93,680	101,680	101,680
Total Contingency	-	-	12,229,849	8,276,199	10,160,199	10,160,199
Unappropriated Ending Balance						
Parks & Recreation	5,523,270	8,157,729	-	-	-	-
Street	1,482,922	3,621,091	-	-	-	-
Water	3,418,337	4,484,538	-	-	-	-
Sewer	3,868,872	4,580,713	-	-	-	-
Stormwater	16,559	55,773	-	-	-	-
Total Unappropriated Ending Balance	14,309,960	20,899,844	-	-	-	-
Total Requirements	\$ 18,398,382	\$ 21,400,795	\$ 22,929,849	\$ 16,776,199	\$ 10,160,199	\$ 18,660,199

Budget Notes

Proposed 2025-27

- Capital Outlay is for school adjacent pathways and McVey pump station replacement.

Assessment Project

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 740,985	\$ 806,567	\$ 900,369	\$ 1,050,167	\$ 1,102,167	\$ 1,050,167
Department Revenues	65,582	111,504	78,000	52,000	46,000	98,000
Total Resources	\$ 806,567	\$ 918,071	\$ 978,369	\$ 1,102,167	\$ 1,148,167	\$ 1,148,167
Requirements						
Reserve for Future Expenditure	\$ -	\$ -	\$ 978,369	\$ 1,102,167	\$ 1,148,167	\$ 1,148,167
Unappropriated Ending Balance	806,567	918,071	-	-	-	-
Total Requirements	\$ 806,567	\$ 918,071	\$ 978,369	\$ 1,102,167	\$ 1,148,167	\$ 1,148,167

Budget Notes

- Revenues are related to the City's financing of sewer hookups.

Bicycle Path

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 187,988	\$ 248,367	\$ 308,231	\$ 409,924	\$ 449,924	\$ 409,924
Department Revenues	60,379	67,461	58,000	40,000	37,000	77,000
Total Resources	\$ 248,367	\$ 315,828	\$ 366,231	\$ 449,924	\$ 486,924	\$ 486,924
Requirements						
Reserve for Future Expenditure	\$ -	\$ -	\$ 366,231	\$ 449,924	\$ 486,924	\$ 486,924
Unappropriated Ending Balance	248,367	315,828	-	-	-	-
Total Requirements	\$ 248,367	\$ 315,828	\$ 366,231	\$ 449,924	\$ 486,924	\$ 486,924

Budget Notes

- Revenue comes from 1% of the City's highway fund state shared revenues.

OTHER FUNDS

Parks Recreation Center Fund

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ -	\$ 1,402,469	\$ 144,520	\$ -	\$ -	\$ -
Department Revenues	-	1,818,237	16,400,000	-	-	-
Transfers	2,000,000	7,000,000	7,136,000	-	-	-
Total Resources	\$ 2,000,000	\$ 10,220,706	\$ 23,680,520	\$ -	\$ -	\$ -
Requirements						
Capital Outlay	\$ 597,531	\$ 8,706,955	\$ 23,680,000	\$ -	\$ -	\$ -
Department Contingency	-	-	520	-	-	-
Unappropriated End Bal	1,402,469	1,513,751	-	-	-	-
Total Requirements	\$ 2,000,000	\$ 10,220,706	\$ 23,680,520	\$ -	\$ -	\$ -

Budget Notes

- Intergovernmental is funding from the Lake Oswego School District.
- Transfers are bond proceeds from the parks bonds capital project fund.
- Capital Outlay is for the LORAC.

Proposed 2025-27

- All bond and Lake Oswego School District proceeds expended in previous biennium.

Building

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 4,527,812	\$ 5,089,830	\$ 5,885,697	\$ 6,940,018	\$ 6,419,018	\$ 6,940,018
Department Revenues	4,856,211	6,607,615	6,143,000	2,696,000	2,696,000	5,392,000
Total Resources	\$ 9,384,023	\$ 11,697,445	\$ 12,028,697	\$ 9,636,018	\$ 9,115,018	\$ 12,332,018
Requirements						
Personnel Services	\$ 2,270,384	\$ 2,322,896	\$ 3,408,000	\$ 1,782,000	\$ 1,850,000	\$ 3,632,000
Materials & Services	1,546,809	2,199,770	2,359,000	979,000	981,000	1,960,000
Internal Fees for Services	477,000	603,000	652,000	380,000	391,000	771,000
Capital Outlay	-	31,904	95,000	76,000	40,000	116,000
Department Contingency	-	-	545,000	545,000	545,000	545,000
Reserve for Future Expenditure	-	-	4,969,697	5,874,018	5,308,018	5,308,018
Unappropriated Ending Balance	5,089,830	6,539,875	-	-	-	-
Total Requirements	\$ 9,384,023	\$ 11,697,445	\$ 12,028,697	\$ 9,636,018	\$ 9,115,018	\$ 12,332,018
FTE	9.1	9.1	10.2	10.2	10.2	10.2

Key Performance Indicators	2021-22	2022-23	2023-24	2024-25 EST
New Single Family Homes	64	49	55	48
Total Residential Permits	3,410	2,750	2,872	2,153
Residential Permit Valuation	\$ 65,911,000	\$ 65,096,329	73,653,309	46,750,387
New Commercial Buildings	4	11	9	6
Total Commercial Permits	1,076	1,103	206	121
Commercial Permit Valuation	\$ 83,147,020	\$ 152,683,027	48,597,771	104,915,769

Budget Notes

- Department revenue includes building permit and plan check fees and pass through amounts for State, Lake Oswego School District and Metro excise taxes.
- Per state law, Building Division revenue is a dedicated fund to support building permit, plan review, inspection services and expenses.

Proposed 2025-27

- Capital outlay includes the purchase of three new fleet vehicles.
- Revenue is estimated to decrease as residential construction is slowing on new single family homes.

Parks Bond Capital Projects Fund

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ -	\$ 21,330,599	\$ 10,659,781	\$ -	\$ -	\$ -
Department Revenues	433,540	55,121	150,000	-	-	-
Proceeds from Bond Sale	25,220,212	6,351,839	-	-	-	-
Total Resources	\$ 25,653,752	\$ 27,737,559	\$ 10,809,781	\$ -	\$ -	\$ -
Requirements						
Materials & Services	\$ 210,988	\$ 191,893	\$ -	\$ -	\$ -	\$ -
Transfers	2,000,000	7,000,000	7,136,000	-	-	-
Capital Outlay	2,112,165	10,369,937	3,673,000	-	-	-
Department Contingency	-	-	781	-	-	-
Unappropriated End Bal	21,330,599	10,175,729	-	-	-	-
Total Requirements	\$ 25,653,752	\$ 27,737,559	\$ 10,809,781	\$ -	\$ -	\$ -

Budget Notes

- Department revenue is for investment income.
- Materials & Services is for the bond sale expense.

Proposed 2025-27

- All bond proceeds were expended in the previous biennium.

City/LORA Debt Service

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Department Revenues	\$ 8,089,421	\$ 13,888,954	\$ 7,120,000	\$ 3,597,000	\$ 3,619,000	\$ 7,216,000
Proceeds from Bond Sale	16,803,890	-	-	-	-	-
Total Resources	\$ 24,893,311	\$ 13,888,954	\$ 7,120,000	\$ 3,597,000	\$ 3,619,000	\$ 7,216,000
Requirements						
Materials & Services	\$ 153,699	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Expense	16,803,890	-	-	-	-	-
Debt Service	7,935,722	13,888,954	7,120,000	3,597,000	3,619,000	7,216,000
Total Requirements	\$ 24,893,311	\$ 13,888,954	\$ 7,120,000	\$ 3,597,000	\$ 3,619,000	\$ 7,216,000

Budget Notes

- Department revenue is debt service payments from the Lake Oswego Redevelopment Agency for FF&C debt the City issued for LORA.
- Debt Service payments is the City paying these payments with funds from LORA

Bonded Debt Service

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 991,827	\$ 1,069,029	\$ 878,772	\$ 765,428	\$ 815,428	\$ 765,428
Department Revenues	3,781,894	3,523,204	3,911,000	2,157,000	2,163,000	4,320,000
Total Resources	\$ 4,773,721	\$ 4,592,233	\$ 4,789,772	\$ 2,922,428	\$ 2,978,428	\$ 5,085,428
Requirements						
Debt Service	\$ 3,704,693	\$ 3,644,466	\$ 4,170,000	\$ 2,107,000	\$ 2,163,000	\$ 4,270,000
Unappropriated Ending Balance	1,069,028	947,767	619,772	815,428	815,428	815,428
Total Requirements	\$ 4,773,721	\$ 4,592,233	\$ 4,789,772	\$ 2,922,428	\$ 2,978,428	\$ 5,085,428

Budget Notes

- Department revenue is property tax specifically allocated for General Obligation bonds.
- Debt Service is the annual principle and interest payments made on the City's outstanding General Obligation bonds.

ACC Endowment

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 2,365,710	\$ 2,573,704	\$ 2,404,810	\$ 2,667,622	\$ 2,657,622	\$ 2,667,622
Department Revenues	807,994	7,847	130,000	65,000	65,000	130,000
Total Resources	\$ 3,173,704	\$ 2,581,551	\$ 2,534,810	\$ 2,732,622	\$ 2,722,622	\$ 2,797,622
Requirements						
Transfers	\$ 600,000	\$ 90,220	\$ 150,000	\$ 75,000	\$ 75,000	\$ 150,000
Reserve for Future Expenditure	-	-	2,384,810	2,657,622	2,647,622	2,647,622
Unappropriated Ending Balance	2,573,704	2,491,331	-	-	-	-
Total Requirements	\$ 3,173,704	\$ 2,581,551	\$ 2,534,810	\$ 2,732,622	\$ 2,722,622	\$ 2,797,622

Budget Notes

- The Adult Community Center (ACC) endowment use is restricted for certain purposes.

Library Endowment

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 3,803,802	\$ 5,147,937	\$ 4,918,443	\$ 5,711,378	\$ 5,782,378	\$ 5,711,378
Department Revenues	1,398,522	22,872	240,000	100,000	100,000	200,000
Transfers	-	-	-	5,000	5,000	10,000
Total Resources	\$ 5,202,324	\$ 5,170,809	\$ 5,158,443	\$ 5,816,378	\$ 5,887,378	\$ 5,921,378
Requirements						
Transfers	\$ 54,387	\$ 58,403	\$ 66,000	\$ 34,000	\$ 34,000	\$ 68,000
Reserve for Future Expenditure	-	-	4,392,443	5,082,378	5,153,378	5,153,378
Unappropriated Ending Balance	5,147,937	5,112,406	700,000	700,000	700,000	700,000
Total Requirements	\$ 5,202,324	\$ 5,170,809	\$ 5,158,443	\$ 5,816,378	\$ 5,887,378	\$ 5,921,378

Budget Notes

- The City has two library endowments. The funds can be used for certain purposes and are restricted.

Capital Reserve Water

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ -	\$ -	\$ 3,001,441	\$ 5,409,321	\$ 6,569,321	\$ 5,409,321
Department Revenues	-	23,995	70,000	160,000	120,000	280,000
Transfers	-	3,000,000	2,000,000	1,000,000	1,000,000	2,000,000
Total Resources	\$ -	\$ 3,023,995	\$ 5,071,441	\$ 6,569,321	\$ 7,689,321	\$ 7,689,321
Requirements						
Reserve for Future Expenditure	\$ -	\$ -	\$ 5,071,441	\$ 6,569,321	\$ 7,689,321	\$ 7,689,321
Unappropriated Ending Balance	-	3,023,995	-	-	-	-
Total Requirements	\$ -	\$ 3,023,995	\$ 5,071,441	\$ 6,569,321	\$ 7,689,321	\$ 7,689,321

Budget Notes

- Transfer are the City's contribution toward future Capital requirements of the water production system as agreed to under the LO-Tigard Water Partnership.

Capital Reserve

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 2,065,509	\$ 3,071,975	\$ 2,444,125	\$ 782,665	\$ 2,002,665	\$ 782,665
Department Revenues	121,627	19,222	40,000	20,000	20,000	40,000
Transfers from General Fund	7,845,000	1,800,000	-	1,200,000	-	1,200,000
Total Resources	\$ 10,032,136	\$ 4,891,197	\$ 2,484,125	\$ 2,002,665	\$ 2,022,665	\$ 2,022,665
Requirements						
Materials & Services	\$ 4,192,701	\$ 295,044	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	1,800,000	-	-	-
Capital Outlay	2,767,460	2,272,931	-	-	1,200,000	1,200,000
Reserve for Future Expenditure	-	-	684,125	2,002,665	822,665	822,665
Unappropriated End Bal	3,071,975	2,323,222	-	-	-	-
Total Requirements	\$ 10,032,136	\$ 4,891,197	\$ 2,484,125	\$ 2,002,665	\$ 2,022,665	\$ 2,022,665

Budget Notes

- Reserve for Future Expenditure reflects \$500,000 set aside for the library.
- Transfer reflects \$1,200,000 for a fire engine.

Tennis Facility

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 782,709	\$ 373,401	\$ 176,554	\$ 171,216	\$ 192,216	\$ 171,216
Department Revenues	624,851	539,940	1,008,000	519,000	562,000	1,081,000
Total Resources	\$ 1,407,560	\$ 913,341	\$ 1,184,554	\$ 690,216	\$ 754,216	\$ 1,252,216
Requirements						
Personnel Services	\$ 397,486	\$ 263,843	\$ 571,000	\$ 241,000	\$ 253,000	\$ 494,000
Materials & Services	175,673	197,084	176,000	88,000	104,000	192,000
Internal Fees for Services	261,000	371,000	276,000	169,000	173,000	342,000
Capital Outlay	200,000	-	-	-	-	-
Department Contingency	-	-	161,554	192,216	224,216	224,216
Unappropriated Ending Balance	373,401	81,414	-	-	-	-
Total Requirements	\$ 1,407,560	\$ 913,341	\$ 1,184,554	\$ 690,216	\$ 754,216	\$ 1,252,216
FTE	3.1	3.1	4.1	3.1	3.1	3.1

Key Performance Indicators	2021-22	2022-23	2023-24	2024-25 EST
Tennis Center Cost Recovery	Closed	75%	114%	100%

Budget Notes

Proposed 2025-27

- FTE decrease is due to the transfer of one full time administrative support staff to Parks.

Trolley

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 473,652	\$ 492,447	\$ 494,602	\$ 595,429	\$ 570,429	\$ 595,429
Department Revenues	156,066	152,508	158,000	85,000	85,000	170,000
Transfers from General Fund	40,000	40,000	40,000	20,000	20,000	40,000
Transfers from Tourism Fund	20,000	20,000	20,000	10,000	10,000	20,000
Total Resources	\$ 689,718	\$ 704,955	\$ 712,602	\$ 710,429	\$ 685,429	\$ 825,429
Requirements						
Materials & Services	\$ 197,271	\$ 141,851	\$ 298,000	\$ 140,000	\$ 140,000	\$ 280,000
Department Contingency	-	-	414,602	570,429	545,429	545,429
Unappropriated Ending Balance	492,447	563,104	-	-	-	-
Total Requirements	\$ 689,718	\$ 704,955	\$ 712,602	\$ 710,429	\$ 685,429	\$ 825,429

Budget Notes

- Materials and Services includes rail line maintenance.

Tourism

				2025-27 Proposed Budget		
	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 236,075	\$ 60,173	\$ 80,250	\$ 295,585	\$ 293,585	\$ 295,585
Department Revenues	366,586	545,186	548,000	328,000	328,000	656,000
Total Resources	\$ 602,661	\$ 605,359	\$ 628,250	\$ 623,585	\$ 621,585	\$ 951,585
Requirements						
Materials & Services	\$ 58,858	\$ 70,732	\$ 78,000	\$ 115,000	\$ 65,000	\$ 180,000
Transfers	280,000	385,000	352,000	215,000	221,000	436,000
Capital Outlay	203,630	25,000	-	-	-	-
Department Contingency	-	-	198,250	293,585	335,585	335,585
Unappropriated Ending Balance	60,173	124,627	-	-	-	-
Total Requirements	\$ 602,661	\$ 605,359	\$ 628,250	\$ 623,585	\$ 621,585	\$ 951,585

Budget Notes

- The Tourism Fund's department revenue comes from approximately 23% of the City's Local Lodging Taxes.
- Materials & Services includes the City's contribution to the Festival of the Arts for \$45,000 annually and \$50,000 for "promote Lake Oswego as a destination".
- Included in transfers is a transfer to Public Art Fund for the City's contract with the Lake Oswego Arts Council and to the Trolley Fund for the Willamette Shoreline Trolley.

Public Art

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 57,679	\$ 326,802	\$ 105,955	\$ 68,311	\$ 48,311	\$ 68,311
Department Revenues	434,358	32,714	2,000	1,000	1,000	2,000
Transfers	260,000	365,000	512,000	205,000	211,000	416,000
Total Resources	\$ 752,037	\$ 724,516	\$ 619,955	\$ 274,311	\$ 260,311	\$ 486,311
Requirements						
Materials & Services	\$ 371,435	\$ 429,142	\$ 408,000	\$ 214,000	\$ 220,000	\$ 434,000
Capital Outlay	53,800	196,540	144,000	12,000	12,000	24,000
Department Contingency	-	-	-	48,311	28,311	28,311
Reserve for Future Expenditure	-	-	67,955	-	-	-
Unappropriated End Bal	326,802	98,834	-	-	-	-
Total Requirements	\$ 752,037	\$ 724,516	\$ 619,955	\$ 274,311	\$ 260,311	\$ 486,311

Budget Notes

- Transfers are from the Tourism Fund.
- Materials and Services is for the administration and maintenance of the City's gallery without walls program.
- Capital Outlay is for the purchase of public art, includes the annual people's choice.

Engineering

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 870,522	\$ 1,396,019	\$ 1,284,798	\$ 1,602,638	\$ 1,055,638	\$ 1,602,638
Department Revenues	549,216	671,877	509,000	252,000	267,000	519,000
Charges for Services	8,948,102	8,562,334	9,443,000	5,140,000	5,410,000	10,550,000
Proceeds Sale of Capital Assets	3,660	-	-	-	-	-
Total Resources	\$ 10,371,500	\$ 10,630,230	\$ 11,236,798	\$ 6,994,638	\$ 6,732,638	\$ 12,671,638
Requirements						
Personnel Services	\$ 7,174,782	\$ 7,071,346	\$ 8,277,000	\$ 4,763,000	\$ 5,006,000	\$ 9,769,000
Materials & Services	549,226	564,055	904,000	400,000	427,000	827,000
Internal Fees for Services	1,226,000	1,306,000	1,547,000	776,000	796,000	1,572,000
Capital Outlay	25,473	94,541	25,000	-	-	-
Department Contingency	-	-	483,798	1,055,638	503,638	503,638
Unappropriated Ending Balance	1,396,019	1,594,288	-	-	-	-
Total Requirements	\$ 10,371,500	\$ 10,630,230	\$ 11,236,798	\$ 6,994,638	\$ 6,732,638	\$ 12,671,638
FTE	25.3	25.8	24.8	26.7	26.7	26.7

Budget Notes

- Department revenue includes engineering fees, erosion control fees, street opening permits, investment income, and sundry income.
- Internal Fees for Service covers general administrative services, insurance, and maintenance services by motor pool.
- Materials and Services includes annual software subscriptions, such as aerial photography update, regional parcel data update for LO MAPs, and miscellaneous design services or analysis need for small engineering issues that are not yet identified projects or are driven by emergency events.

Proposed 2025-27

- Changes in personnel services are due to an addition of a Director of Special Projects moving from City Managers Office working on the new sewer plant, Engineering Tech III, and a rounding adjustment of .1 of Admin Support II positions.

Public Works Support Services

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 734,346	\$ 751,708	\$ 1,106,137	\$ 583,415	\$ 508,415	\$ 583,415
Department Revenues	77,469	83,816	52,000	26,000	26,000	52,000
Internal Charges for Svcs	3,579,000	3,872,000	4,364,000	2,633,000	2,763,000	5,396,000
Proceeds Sale of Capital Assets	5,000	-	-	-	-	-
Total Resources	\$ 4,395,815	\$ 4,707,524	\$ 5,522,137	\$ 3,242,415	\$ 3,297,415	\$ 6,031,415
Requirements						
Personnel Services	\$ 2,168,987	\$ 2,098,239	\$ 3,445,000	\$ 1,689,000	\$ 1,814,000	\$ 3,503,000
Materials & Services	956,619	1,010,935	1,155,000	611,000	610,000	1,221,000
Internal Fees for Services	366,000	429,000	464,000	332,000	340,000	672,000
Capital Outlay	152,501	52,237	45,000	102,000	70,000	172,000
Department Contingency	-	-	413,137	508,415	463,415	463,415
Unappropriated Ending Balance	751,708	1,117,113	-	-	-	-
Total Requirements	\$ 4,395,815	\$ 4,707,524	\$ 5,522,137	\$ 3,242,415	\$ 3,297,415	\$ 6,031,415
FTE	9.5	9.6	10.5	10.0	10.0	10.0

Budget Notes

- Department revenue includes fuel usage reimbursement from the Lake Oswego School District, investment income, and sundry income.
- Internal fees for service is the department's cost share for administrative support services.

Proposed 2025-27

- FTE count decreased by .5 due to a reallocation of an electrician position.
- Capital Outlay is for replacement of two vehicles.

Information Technology

				2025-27 Proposed Budget		
	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 415,634	\$ 714,816	\$ 393,537	\$ 368,637	\$ 600,637	\$ 368,637
Department Revenues	84,503	26,895	-	-	-	-
Internal Charges for Svcs	4,222,000	4,162,000	4,913,000	3,125,000	3,030,000	6,155,000
Total Resources	\$ 4,722,137	\$ 4,903,711	\$ 5,306,537	\$ 3,493,637	\$ 3,630,637	\$ 6,523,637
Requirements						
Personnel Services	\$ 2,679,843	\$ 3,068,492	\$ 3,434,000	\$ 1,861,000	\$ 1,926,000	\$ 3,787,000
Materials & Services	1,327,478	1,456,027	1,304,000	937,000	995,000	1,932,000
Capital Outlay	-	107,447	175,000	95,000	100,000	195,000
Department Contingency	-	-	393,537	600,637	609,637	609,637
Total Requirements	\$ 4,007,321	\$ 4,631,966	\$ 5,306,537	\$ 3,493,637	\$ 3,630,637	\$ 6,523,637
FTE	9.5	9.5	9.5	9.5	9.5	9.5

Budget Notes

- Materials and Services includes all network hardware for data and voice, all computers and related equipment, common software maintenance, purchasing all plain and specialty paper, and costs associated with centralized printing in the Copy and Mail Center.
- The budget also includes the city telephone charges.

Proposed 2025-27

- Materials & Services increase is due to cybersecurity improvements, general increase in software usage, and compliance with criminal justice information policy requirements
- Capital outlay is for replacement or expansion of server infrastructure and vehicle replacement

Finance

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 315,247	\$ 542,829	\$ 344,446	\$ 401,779	\$ 351,779	\$ 401,779
Department Revenues	831,414	925,420	280,000	140,000	140,000	280,000
Internal Charges for Svcs	3,044,000	3,177,000	4,472,000	2,529,000	2,640,000	5,169,000
Total Resources	\$ 4,190,661	\$ 4,645,249	\$ 5,096,446	\$ 3,070,779	\$ 3,131,779	\$ 5,850,779
Requirements						
Personnel Services	\$ 2,768,941	\$ 2,735,897	\$ 3,807,000	\$ 2,157,000	\$ 2,253,000	\$ 4,410,000
Materials & Services	878,891	857,384	945,000	562,000	577,000	1,139,000
Department Contingency	-	-	344,446	351,779	301,779	301,779
Total Requirements	\$ 3,647,832	\$ 3,593,281	\$ 5,096,446	\$ 3,070,779	\$ 3,131,779	\$ 5,850,779
FTE	10.5	10.5	12.5	13.0	13.0	13.0

Key Performance Indicators	2021-22	2022-23	2023-24	2024-25 EST
Passport Applications	2,320	2,237	2,441	2,450
Business Licenses Renewed/Issued	2,215	2,184	2,074	2,100
General Obligation Bond rating	AAA	AAA	AAA	AAA
Receive unmodified audit opinion and GFOA award	Yes	Yes	Yes	Yes
Number of utility accounts per utility billing employee	4,529	4,542	4,545	4,550

Budget Notes

- The Finance Department issues business and dog licenses, passports, and performs lien searches.
- Carryover set aside for digitalizing financial records, software enhancements, and oncall professional services.

Proposed 2025-27

- Personnel Services increased due to the addition of a .5 payroll specialist.

City Manager's Office

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 105	\$ 238,963	\$ 300,138	\$ 381,897	\$ 340,897	\$ 381,897
Department Revenues	35,907	2,503	-	-	-	-
General Revenues	816,000	668,000	804,000	428,000	443,000	871,000
Internal Charges for Svcs	2,479,000	3,192,000	3,719,000	1,674,000	1,739,000	3,413,000
Total Resources	\$ 3,331,012	\$ 4,101,466	\$ 4,823,138	\$ 2,483,897	\$ 2,522,897	\$ 4,665,897
Requirements						
Personnel Services	\$ 2,582,717	\$ 3,053,818	\$ 4,022,000	\$ 1,763,000	\$ 1,842,000	\$ 3,605,000
Materials & Services	509,331	698,296	576,000	380,000	380,000	760,000
Department Contingency	-	-	225,138	340,897	300,897	300,897
Total Requirements	\$ 3,092,048	\$ 3,752,114	\$ 4,823,138	\$ 2,483,897	\$ 2,522,897	\$ 4,665,897
FTE	8.7	9.2	10.2	8.5	8.5	8.5

Budget Notes

- General revenues are allocated to the City Manager's Office for staff and materials for public information programs and publications and maintenance and repairs of downtown amenities.
- Materials and Services include City Manager's Office programs expenses, HelloLO printing and postage costs, as well as ongoing costs for public notices, staff training, and general supplies.

Proposed 2025-27

- Personnel services decreased due to the moving of the Wastewater Treatment plant project management and the vacant associated FTE to Engineering and elimination of the vacant project specialist positions.

Facilities Management

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 197,528	\$ 543,896	\$ 766,266	\$ 1,264,711	\$ 1,032,711	\$ 1,264,711
Department Revenues	47,079	2,458	-	-	-	-
Internal Charges for Svcs	2,320,000	2,357,000	2,567,000	1,006,000	1,056,000	2,062,000
Total Resources	\$ 2,564,607	\$ 2,903,354	\$ 3,333,266	\$ 2,270,711	\$ 2,088,711	\$ 3,326,711
Requirements						
Personnel Services	\$ 1,151,617	\$ 938,104	\$ 1,287,000	\$ 594,000	\$ 621,000	\$ 1,215,000
Materials & Services	869,094	1,090,875	1,280,000	644,000	667,000	1,311,000
Department Contingency	-	-	766,266	1,032,711	800,711	800,711
Total Requirements	\$ 2,020,711	\$ 2,028,979	\$ 3,333,266	\$ 2,270,711	\$ 2,088,711	\$ 3,326,711
FTE	4.5	4.5	4.5	4.0	4.0	4.0

Budget Notes

- Materials and Services includes utilities, repairs, and maintenance services for City Hall and park facilities.
- Department Contingency is for unexpected repairs and maintenance expenses for city owned facilities.

Proposed 2025-27

- Personnel Services decreased due to the reallocation of .5 electrician position.

City Attorney's Office

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 129,873	\$ 240,894	\$ 363,176	\$ 543,573	\$ 373,573	\$ 543,573
Department Revenues	11,164	15,036	-	-	-	-
Internal Charges for Svcs	1,655,000	1,720,000	1,889,000	833,000	847,000	1,680,000
Total Resources	\$ 1,796,037	\$ 1,975,930	\$ 2,252,176	\$ 1,376,573	\$ 1,220,573	\$ 2,223,573
Requirements						
Personnel Services	\$ 1,406,547	\$ 1,377,338	\$ 1,719,000	\$ 952,000	\$ 966,000	\$ 1,918,000
Materials & Services	148,597	165,771	170,000	51,000	51,000	102,000
Department Contingency	-	-	363,176	373,573	203,573	203,573
Total Requirements	\$ 1,555,144	\$ 1,543,109	\$ 2,252,176	\$ 1,376,573	\$ 1,220,573	\$ 2,223,573
FTE	4.0	4.0	4.0	4.4	4.4	4.4

Budget Notes

- Personnel includes the city attorney, deputy city attorney, prosecutor, and support staff.
- Materials & Services includes prosecuting attorney contract, litigation not covered by City insurance, and legal research.
- Contingency includes risk management funds.

Proposed 2025-27

- Changes in personnel services are due to moving the contracted prosecutor to an on-call employee position.

Human Resources

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 123,467	\$ 248,094	\$ 290,978	\$ 383,027	\$ 293,027	\$ 383,027
Department Revenues	11,680	6,312	-	-	-	-
Internal Charges for Svcs	1,589,000	1,795,000	1,716,000	911,000	944,000	1,855,000
Total Resources	\$ 1,724,147	\$ 2,049,406	\$ 2,006,978	\$ 1,294,027	\$ 1,237,027	\$ 2,238,027
Requirements						
Personnel Services	\$ 948,210	\$ 1,079,908	\$ 1,050,000	\$ 642,000	\$ 661,000	\$ 1,303,000
Materials & Services	527,843	599,072	666,000	359,000	373,000	732,000
Department Contingency	-	-	290,978	293,027	203,027	203,027
Total Requirements	\$ 1,476,053	\$ 1,678,980	\$ 2,006,978	\$ 1,294,027	\$ 1,237,027	\$ 2,238,027
FTE	3.0	3.5	3.0	3.5	3.5	3.5

Budget Notes

- Materials and Services includes professional charges related to the health insurance broker and may include mediation, classification and compensation study, and professional safety services. Technical seminars and training includes in-house training to all City staff on various topics.
- Department contingency includes potential fees associated with benefit administration program and Laserfiche equipment licenses.

Proposed 2025-27

- Personnel Services increased due to the addition of a .5 HR Specialist.

Risk Management

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Resources						
Beginning Balance	\$ 306,317	\$ 113,374	\$ 249,708	\$ 186,302	\$ 186,302	\$ 186,302
Department Revenues	48,838	138,710	-	-	-	-
General Revenues	-	-	250,000	250,000	-	250,000
Internal Charges for Svcs	1,899,000	2,660,000	2,846,000	1,684,000	1,784,000	3,468,000
Total Resources	\$ 2,254,155	\$ 2,912,084	\$ 3,345,708	\$ 2,120,302	\$ 1,970,302	\$ 3,904,302
Requirements						
Materials & Services	\$ 2,140,781	\$ 2,728,842	\$ 3,096,000	\$ 1,934,000	\$ 1,784,000	\$ 3,718,000
Department Contingency	-	-	249,708	186,302	186,302	186,302
Total Requirements	\$ 2,140,781	\$ 2,728,842	\$ 3,345,708	\$ 2,120,302	\$ 1,970,302	\$ 3,904,302

Budget Notes

- Provides spending authority for attorney fees in City legal matters, city-wide liability insurance, unemployment insurance, and fidelity bonds.

General - Nondepartmental

	2019-2021 BN ACTUAL	2021-2023 BN ACTUAL	2023-2025 BN BUDGET	2025-27 Proposed Budget		
				1st Year 2025-26	2nd Year 2026-27	Biennium 2025-27
Requirements						
Materials & Services	\$ -	\$ 657,770	\$ 3,254,000	\$ -	\$ -	\$ -
Transfers	13,885,000	17,285,060	4,220,000	4,220,000	3,020,000	7,240,000
Department Contingency	-	-	10,036,000	11,951,000	11,749,000	11,749,000
Unappropriated End Bal	30,009,590	32,912,975	10,772,299	11,663,462	12,079,462	12,079,462
Total Requirements	\$ 43,894,590	\$ 50,855,805	\$ 28,282,299	\$ 27,834,462	\$ 26,848,462	\$ 31,068,462

Budget Notes

Proposed 2025-27

- Transfers include the City's contribution to the Willamette Shoreline Trolley Consortium \$40,000, general revenue support to the Street Fund for pavement projects \$6,000,000, and \$1,200,000 to the Capital Reserve Fund.
- Contingency and Unappropriated Ending Fund Balance are sufficient to fulfill the City's 30% minimum fund balance policy.

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Citywide Capital Outlay Summary 2025-27 Biennium

Fund	City CIP Projects	Operating Capital*	Total Budgeted Capital Outlay
General	\$ 2,450,000	\$ 2,950,000	\$ 5,400,000
Capital Reserve	1,200,000	-	1,200,000
Water	6,875,000	70,000	6,945,000
Sewer	1,300,000	1,057,000	2,357,000
Stormwater	6,140,000	100,000	6,240,000
Streets	17,655,000	-	17,655,000
SDCs	8,500,000	-	8,500,000
PW Supp Svcs - Motor Pool	-	172,000	172,000
Building	-	116,000	116,000
Public Art	-	24,000	24,000
TOTAL	\$ 44,120,000	\$ 4,489,000	\$ 48,609,000

*Operating Capital Summary

Department	Fund	Item	Amount
Information Technology	General	Special purpose server	\$ 195,000
Police	General	Vehicle Replacements	510,000
Fire	General	Vehicle Replacements	75,000
Parks	General	Vehicle and Equipment Replacement	470,000
Parks	General	Park Development Projects	1,700,000
Building	Building	Vehicle Replacement	116,000
Public Art	Public Art	Art Purchase	24,000
Public Works	Water	Vehicle and Equipment Replacement	70,000
Public Works	Sewer	WWTF consulting	850,000
Public Works	Sewer	Equipment Replacement	207,000
Public Works	Stormwater	Vehicle and Equipment Replacement	100,000
Public Works	Support Svcs	Vehicle and Equipment Replacement	172,000
TOTAL			\$ 4,489,000

*Projects and capital expenses that are budgeted but not included in Capital Improvement Plan (CIP).

CIP FUNDING PLAN SUMMARY - FY 2025/26 - 2030/2031

Funded Projects

Parks Fund

Parks and Open Space	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Willamette River Greenway Trail Connection	880,000						880,000
West Waluga Park Neighborhood Connector	500,000						500,000
Parks Total	1,380,000						1,380,000

Street Fund

Pavement Preservation	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Total
2025 Pavement Management (WO 358)	250,000						250,000
Lakeview Blvd Street & Drainage Improvements (WO 333)	5,000,000						5,000,000
Pavement Rehabilitation	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	24,000,000
Blue Heron Rd Rehabilitation & Drainage Improvements	75,000	500,000	2,150,000				2,725,000
Firwood Road Upgrade - Boones Ferry to Waluga					600,000	1,650,000	2,250,000
Intersections							
ODOT ARTS Grant Signalization Improvements	75,000	75,000					150,000
School Zone Flashers	450,000	200,000					650,000
Transportation Grant Match		100,000		100,000		100,000	300,000
McVey-Stafford Enhanced Crossings (MSCVS-1) Lakefront			75,000	250,000			325,000
McVey-Stafford Enhanced Crossings (MSCVS-2) Cornell Signal				250,000	750,000		1,000,000
McVey Stafford Enhanced Crossings (MSCVS-3) Patton					75,000	250,000	325,000
Pathways							
School Adjacent Pathways - Bryant Road (Lakeview to Upper)(TSP 37)		500,000	2,000,000				2,500,000
ADA Sidewalk Ramp Retrofit Program	750,000	750,000	750,000	750,000	750,000	750,000	4,500,000
School Adjacent Pathways - Goodall Road (Hazel to Country Club)(TSP 15)			500,000	1,600,000			2,100,000
School Adjacent Pathways - Fernwood Dr (South Shore to Marjorie)(TSP 11)				250,000	1,250,000		1,500,000
Pedestrian Facility Rehabilitation (Decks & Walls)	500,000						500,000
Large Capital - Equipment							
Sweeper	430,000						430,000
Sweeper				450,000			450,000
Bucket Truck					200,000		200,000
Street Total	11,530,000	6,125,000	9,475,000	7,650,000	7,625,000	6,750,000	49,155,000

SDC Fund

Street	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Total
School Adjacent Pathways - Carman Drive (WO 337)(TSP 5)	1,500,000						1,500,000
School Adjacent Pathways - Treetop (WO 363)(TSP 46)	750,000						750,000
School Adjacent Pathways - Meadowlark (WO 362)(TSP 24)	500,000						500,000
School Adjacent Pathways - Pilkington (WO 361)(TSP 122)	250,000						250,000
SDC Total	3,000,000						3,000,000

CIP FUNDING PLAN SUMMARY - FY 2025/26 - 2030/2031

Funded Projects

Water Fund	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Cornell Water Main Upgrade (R-05)(F-04)	2,000,000	500,000					2,500,000
Monroe & McNary Regulatory Water Vault	500,000						500,000
Backup Power at RIPs and WTP (WO 332)	250,000						250,000
Reservoir Hatch Replacements	100,000						100,000
Water Valves for System Resiliency	75,000						75,000
Bergis Water Reservoir Replacement (S-07)		2,000,000	4,500,000				6,500,000
Bryant Woods Water System Improvements		500,000	2,500,000				3,000,000
Water Reservoir Painting		250,000					250,000
Pipe Capacity Improvements (D-03)				2,500,000			2,500,000
Touchstone Pump Station Evaluation and Access (P-04 & P-05)				500,000			500,000
Forest Highlands 1 Reservoir Replacement					3,000,000		3,000,000
Annual Water Rehabilitation Program					1,500,000		1,500,000
Forest Highlands Pressure Zone Improvements Phase 1 (F-03)						3,000,000	3,000,000
Filter Covers at the Water Treatment Plant						800,000	800,000
Disinfection Generation at Water Treatment Plant						700,000	700,000
Large Capital - Equipment							
Hydro Excavator		700,000					700,000
Water Total	2,925,000	3,950,000	7,000,000	3,000,000	4,500,000	4,500,000	25,875,000
SDC Fund							
Water	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Total
McVey Pump Station Replacement (P-01) (WO 340)	5,500,000						5,500,000
SDC Total	5,500,000						5,500,000

CIP FUNDING PLAN SUMMARY - FY 2025/26 - 2030/2031

Funded Projects

Stormwater Fund	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Redfern Ave Drainage Improvements (WO 355)	1,375,000	500,000					1,875,000
UIC Decommissioning - Lower Lakeview Blvd (WO 354)	1,250,000						1,250,000
Lakeview Blvd Street & Drainage Improvements (WO 333)	1,000,000						1,000,000
5th Street & Lake Bay Court Drainage Improvements (WO 346)	750,000						750,000
Minor Stormwater Projects	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Blue Heron Rd Rehabilitation & Drainage Improvements	25,000	250,000	1,100,000				1,375,000
UIC Decommissioning - Upper Drive/Twin Fir		250,000	850,000				1,100,000
UIC Decommissioning - Lakeview/South Shore to Bryant			250,000	400,000			650,000
Goodall Road Drainage Improvements			250,000	250,000			500,000
Warren Court Drainage Improvements				250,000	250,000		500,000
Ash Street ODOT Highway 43				130,000	400,000		530,000
Bayberry/Rye/Andrews Drainage Improvements					310,000		310,000
Firwood Road Upgrade - Boones Ferry to Waluga					175,000	575,000	750,000
Upper Drive Drainage Improvements, West of Bryant Rd					175,000	575,000	750,000
Dolph Court/Country Club Culvert Crossing					100,000	550,000	650,000
Regional Water Quality Facility Retrofit						750,000	750,000
Large Capital - Equipment							
Service Truck F550 with Crane	140,000						140,000
Vactor Truck			800,000				800,000
Street Sweeper			500,000				500,000
Vactor Truck					1,000,000		1,000,000
Stormwater Total	4,840,000	1,300,000	4,050,000	1,330,000	2,710,000	2,750,000	16,980,000
Sewer Fund							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Total
LOIS Repairs - Corrosion Repair (LOIS-4,-5)	150,000						150,000
Pump Replacements at Pump Stations	125,000						125,000
Wastewater Conveyance Rehabilitation		500,000	1,000,000	500,000	1,000,000	500,000	3,500,000
LOIS Repairs - Manhole Infiltration (LOIS-1)		400,000					400,000
Cabana Lane Manhole Replacement		125,000					125,000
Foothills Road Interceptor (T-L1-1)			750,000	2,250,000			3,000,000
Wastewater Pump Station Generators			250,000	750,000			1,000,000
LOIS Repairs - Drop Structure (LOIS-3)			125,000				125,000
Willamette Road Pump Station Upgrades (PS-3)			100,000	650,000			750,000
Blue Heron Trunk (T-BH-1)					750,000	1,250,000	2,000,000
LOIS Repairs - Concrete Repair (LOIS-2)					150,000	1,350,000	1,500,000
Large Capital - Equipment							
Service Truck F550 with Crane			180,000				180,000
Vactor Truck						1,000,000	1,000,000
Sewer Total	275,000	1,025,000	2,405,000	4,150,000	1,900,000	4,100,000	13,855,000
General Fund							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Large Capital - Equipment							
Bookmobile, hold lockers and/or book vending machine	320,000	400,000					720,000
Fire Truck		1,200,000					1,200,000
Brush Truck		350,000					350,000
Total	320,000	1,950,000					2,270,000

Funded Two-Year Budget Total \$ 44,120,000

CIP FUNDING PLAN SUMMARY - FY 2025/26 - 2030/2031

Unfunded Projects

Parks and Open Space Unfunded - Parks Fund

Aspen Park Playground Replacement										200,000
Bryant Woods Entry Improvements										220,000
Cooks Butte Trail Renovation										150,000
George Rogers Parks ADA Improvements										280,000
Glenmorrie Park Playground Replacement										250,000
Hide-A-Way Park Playground and ADA Improvements										103,500
LO Swim Park Access and ADA Improvements										750,000
Luscher Farm Access and Parking										2,700,000
Outdoor Pickleball Courts										1,500,000
Park Land Acquisition										3,500,000
Park Structure Replacement										1,250,000
Pinecone Park Playground and ADA Improvements										224,000
Rassekh Park Phase 2										2,300,000
Rassekh Park Phase 3										5,720,000
Rossman Park Playground and ADA Improvements										289,000
Southwood Park Improvements										750,000
Tryon Cove Park										2,300,000
Westlake Park Athletic Field Upgrades										962,000
Parks Total										23,448,500

Bridges Unfunded - Street Fund

Blue Heron Bay at South Shore Blvd Bridge Replacement (BR006)										2,750,000
Lakewood Bay at North Shore Rd (BR001)										3,250,000
Oswego Canal Bridge at Bryant Rd (BR010)										5,000,000
Springbrook Creek at Summit Dr (BR009)										12,500,000
SPRR Overpass, Summit Dr Clackamas County Bridge (BR015)										2,750,000
West Bay at South Shore Blvd (BR005)										3,750,000
Bridges Total										30,000,000

CIP FUNDING PLAN SUMMARY - FY 2025/26 - 2030/2031

Unfunded Projects

Roadway Improvements Unfunded - Street Fund

3rd & 4th St Reconstruction: A Ave to B Ave (TSP 228)										4,000,000
A Ave Enhancements: 4th St to 6th St (TSP 229)										1,650,000
Astor Ave Upgrade: Washington Ct to Harrington (TSP 57)										2,500,000
B Ave Imp.: State to 2nd St (North Anchor TSP 225)										1,750,000
B Ave Imp.: 2nd to 5th St (TSP 226)										3,750,000
B Ave Phase 1 (Foothills Project) (TSP 136)										5,000,000
B Ave Phase 2 (Foothills Project) (TSP 136)										3,000,000
B Ave/1st St Intersection Improvements (TSP 108)										10,000
Baleine St Upgrade: Allison to Inverurie (TSP 55)										2,500,000
Bergis Rd Realignment (TSP 223)										3,300,000
Boones Ferry Rd Improvements Phase 2 (1.2)										36,000,000
Carmen/Lake Forest Intersection Geometry Improvement (TSP 70)										225,000
Foothills Rd Phase 1: A to B Avenues (Foothills Project) (TSP133)										4,400,000
Foothills Rd Phase 2: North of B Avenue (TSP 134)										2,750,000
Hallmark Dr Festival St (TSP 152)										1,375,000
Inverurie Rd Upgrade: Carman to Wash Ct./Lake Forest (TSP 56)										7,200,000
Kerr Parkway/Boones Ferry Rd/Country Club Dr Intersection Imp. (TSP 109)										300,000
Lake Forest Blvd Upgrade.: Boones Ferry Rd via Washington Ct-Carman Dr (TSP 52)										5,500,000
Lake Grove Public Parking Areas (TSP 172)										12,500,000
Lakeview Blvd Truck Restriction (TSP 304)										550,000
Lakeview Blvd/65th Ave/McEwan Rd Improvements (TSP 301)										3,750,000
LO Transit Center: 5th St Reconstruction A Ave to B Ave (TSP 102)										1,900,000
Meadows Rd Pavement Rehabilitation Project										7,400,000
Mercantile Dr Upgrades: Boones Ferry Rd to Kruse Way (TSP 156)										25,000
Mercantile Dr/Boones Ferry Rd Intersection Improvements (TSP 138)										25,000
Monroe Parkway: Greenridge Dr to Boones Ferry Rd (TSP 121)										25,000
North Portal: Foothills Rd Upgrade Phase 2 D and E Avenues (TSP 135)										2,750,000
Oakridge Rd Improvements: Quarry Rd to Boones Ferry Rd (TSP160)										1,100,000
Quarry Rd-Galewood: Intersection Improvements (TSP 155)										55,000
Seville Ave Sidewalk: Lake Forest to Roosevelt (TSP 51)										2,750,000
Tryon Creek Bridge and Culvert Replacement (TSP 231)										2,750,000
West Sunset Extension Signal to Upper Dr (TSP 230)										2,200,000
Westview Dr: Driver Feedback Sign										75,000

Roadway Improvements Total 123,065,000

CIP FUNDING PLAN SUMMARY - FY 2025/26 - 2030/2031

Unfunded Projects

Intersections Unfunded - Street Fund

6 Corner Intersection Alignment Improvements (TSP 54)									1,700,000
65th Ave/McEwan Rd Intersection Improvement (TSP 302)									600,000
A Ave/8th Signal Improvements (TSP 66)									100,000
Bangy/Bonita Signal Interconnect (TSP 72)									100,000
Boones Ferry Rd/Knaus Rd Signal Installation									1,900,000
Boones Ferry Rd at Mercantile Pedestrian Crosswalk Signal									150,000
Boones Ferry Rd Signal Interconnect: I-5 to Bryant (TSP 71)									400,000
Bryant Rd/Childs Rd Signal Installation (TSP 68)									900,000
Bryant Rd/Lakeview Blvd Intersection Improvement									775,000
Carman Dr/Bonita Rd/Waluga Dr Signal Installation									3,000,000
Goodall Rd/Country Club/Uplands Dr Signal Installation									4,600,000
Hwy 43/McVey Ave Intersection Improvements (TSP 111)									50,000
Hwy 43/Terwilliger Intersection Improvements (TSP 110)									50,000
Jean Rd/Jean Way Intersection Improvement (TSP 303)									300,000
Stafford Rd/Bergis Rd Signal Installation (TSP 141)									1,600,000
Intersections Total									16,225,000

CIP FUNDING PLAN SUMMARY - FY 2025/26 - 2030/2031

Unfunded Projects

Sewer Unfunded - Sewer Fund

Canal Trunk (T-CAN-1 & P-CAN-1)							5,000,000
Downtown Trunk (T-DWN-2)							1,750,000
Downtown Trunk 3 & 4 (T-DWN-3 & T-DWN-4)							200,000
East Mountain Park Trunk (T-EMP-1)							500,000
East Mountain Park Trunk (T-EMP-2, T-EMP-3)							12,000,000
Foothills Road Pump Station (PS-4)							750,000
Forest Highlands Trunk (T-FH-1)							2,750,000
I/I Reduction Program Priority B Projects (G-3)							33,000,000
L5 Basin Trunk (T-L5-1)							80,000
McVey Trunk (T-MCV-1, T-MCV-2)							6,500,000
New Canal Basin Pump Station (PS-7)							1,800,000
Other Pipeline Repair Projects for Major Collectors (P-1)							6,000,000
Rebuild Lift Station and Pressure Mains							1,250,000
Relocate Storm and Sanitary Sewer Mains							1,900,000
Riverfront Trunk (T-RF-2)							700,000
South Lake Trunk (T-SL-1)							175,000
South Shore Trunk (T-SS-1)							550,000
Southwood Trunk (P-SW-1)							775,000
West Mountain Park Trunk (T-WMP-1)							775,000

Sewer Total 76,455,000

Parks Unfunded =	\$23,448,500
Street Unfunded =	\$314,948,000
Water Unfunded =	\$59,700,000
Stormwater Unfunded =	\$23,725,000
Sewer Unfunded =	\$76,455,000

Total Unfunded Projects \$498,276,500

POSITIONS & SALARY RANGES

FTE	POSITION	Monthly Salary Range (as of July 1, 2024)			Annual Salary Range (as of July 1, 2024)		
		low	high	low	high	low	high
CITY ATTORNEY'S OFFICE							
1	City Attorney		\$15,901			\$190,806	
0.4	City Prosecutor					\$156,000	
1	Deputy City Attorney II	10,088	-	12,387	121,061	-	148,643
1	Legal Assistant	6,081	-	7,391	72,969	-	88,695
1	Administrative Support II	4,599	-	5,875	55,185	-	70,494
4.4							
CITY MANAGER'S OFFICE							
1	City Manager		17,159			205,907	
0.5	Assistant City Manager/HR Director	12,463	-	15,157	149,558	-	181,882
1	Assistant to the City Manager	8,353	-	10,154	100,239	-	121,851
1	City Recorder	7,956	-	9,671	95,476	-	116,048
1	Public Information Specialist	7,438	-	9,483	89,256	-	113,801
1	Management Analyst	6,724	-	8,580	80,686	-	102,964
1	Equity Program Manager	6,724	-	8,580	80,686	-	102,964
1	Project Coordinator (Mgmt/Sustainability)	6,724	-	8,580	80,686	-	102,964
0.8	Administrative Assistant	5,679	-	6,993	68,143	-	83,910
0.2	<i>Part-time employee(s)</i>						
8.5							
FACILITIES MANAGEMENT DEPARTMENT							
1	Facilities Manager	7,336	-	8,913	88,029	-	106,958
1	Facilities Maintenance Lead	5,564	-	7,107	66,771	-	85,283
2	Facilities Maintenance Technician	4,840	-	6,178	58,076	-	74,134
4							
FINANCE DEPARTMENT							
1	Finance Director	12,463	-	15,157	149,558	-	181,882
1	Assistant Finance Director	10,088	-	12,387	121,061	-	148,643
1	Payroll Administrator	6,693	-	8,135	80,312	-	97,618
3	Accountant	6,219	-	7,923	74,633	-	95,081
1	Payroll Specialist	5,679	-	6,993	68,143	-	83,910
5	Accounting Specialist III	5,036	-	6,429	60,426	-	77,150
1	Administrative Support II	4,599	-	5,875	55,185	-	70,494
13							
FIRE DEPARTMENT							
1	Fire Chief	12,463	-	15,157	149,558	-	181,882
1	Assistant Fire Chief	11,551	-	14,042	138,617	-	168,507
1	Fire Marshal	10,863	-	13,203	130,359	-	158,440
3	Battalion Chief	10,088	-	12,387	121,061	-	148,643
2	EMS Coordinator	8,783	-	11,210	105,398	-	134,519
1	Senior Living Paramedic		8,583			103,000	
21	Fire Lieutenant	8,369	-	10,818	100,432	-	129,812
1	Deputy Fire Marshall	7,958	-	10,187	95,496	-	122,246
14	Fire Driver / Engineer	7,691	-	10,054	92,292	-	120,648
6	Fire Fighter / Paramedic	7,094	-	9,311	85,122	-	111,726
1	Office Manager	5,679	-	6,993	68,143	-	83,910
1	Administrative Support II	4,599	-	5,875	55,185	-	70,494
53							

POSITIONS & SALARY RANGES

FTE	POSITION	Monthly Salary Range (as of July 1, 2024)			Annual Salary Range (as of July 1, 2024)		
		low	high	low	high		
HUMAN RESOURCES DEPARTMENT							
0.5	Assistant City Manager/HR Director	12,463	-	15,157	149,558	-	181,882
2	Human Resources Analyst	6,693	-	8,135	80,312	-	97,618
1	Human Resources Specialist	5,679	-	6,993	68,143	-	83,910
<u>3.5</u>							
INFORMATION TECHNOLOGY DEPARTMENT							
1	Chief Technology Officer	11,551	-	14,042	138,617	-	168,507
1	Network Administrator	8,795	-	10,692	105,543	-	128,299
2	Network Engineer	7,438	-	9,483	89,256	-	113,801
4	Microcomputer Analyst	7,062	-	9,014	84,743	-	108,164
0.5	Digital & Graphic Media Specialist	5,190	-	6,622	62,278	-	79,459
1	Administrative Support I/II	4,840	-	6,178	58,076	-	74,134
<u>9.5</u>							
LIBRARY DEPARTMENT							
1	Library Director	11,551	-	14,042	138,617	-	168,507
3	Library Manager	7,336	-	8,913	88,029	-	106,958
1	Communication Coordinator	6,219	-	7,923	74,633	-	95,081
1	Administrative Assistant	5,537	-	7,062	66,438	-	84,743
5	Librarian II	5,403	-	6,896	64,836	-	82,746
3	Lead Library Assistant	5,190	-	6,622	62,278	-	79,459
3	Library Assistant II	4,093	-	5,225	49,111	-	62,694
16.7	<i>Part-time employee(s)</i>						
<u>33.7</u>							
MUNICIPAL COURT DEPARTMENT							
1	Municipal Court Manager	7,336	-	8,913	88,029	-	106,958
2	Administrative Support II	4,599	-	5,875	55,185	-	70,494
0.5	<i>Part-time employee(s)</i>						
<u>3.5</u>							
PARKS - ADMINISTRATION & RECREATION							
1	Director of Parks & Recreation	11,551	-	14,042	138,617	-	168,507
1	Assistant Director Parks and Recreation	8,795	-	10,692	105,543	-	128,299
1	Facility Superintendent	7,956	-	9,671	95,476	-	116,048
0.5	Sports Manager	7,336	-	8,913	88,029	-	106,958
3.8	Recreation Supervisor II	6,693	-	8,135	80,312	-	97,618
2	Park Analyst/Project Manager	6,724	-	8,580	80,686	-	102,964
1	Public Information Coordinator	6,724	-	8,580	80,686	-	102,964
1	Maintenance Technician	5,036	-	6,429	60,426	-	77,150
7	Recreation Specialist II	5,537	-	7,062	66,438	-	84,743
1	Recreation Specialist I	4,840	-	6,178	58,076	-	74,134
0.5	Digital & Graphic Media Specialist	5,190	-	6,622	62,278	-	79,459
3	Administrative Support II	4,599	-	5,875	55,185	-	70,494
39.3	<i>Part-time employee(s)</i>						
<u>62.1</u>							

POSITIONS & SALARY RANGES

FTE	POSITION	Monthly Salary Range (as of July 1, 2024)		Annual Salary Range (as of July 1, 2024)	
		low	high	low	high
PARKS - MAINTENANCE DIVISION					
1	Assistant Director Parks and Recreation	8,795	-	10,692	105,543 - 128,299
1	Parks Superintendent	7,956	-	9,671	95,476 - 116,048
0.5	Urban Forester	6,724	-	8,580	80,686 - 102,964
3	Parks Crewleader	6,029	-	7,686	72,345 - 92,231
1	Natural Resources and Stewardship	5,403	-	6,896	64,836 - 82,746
2	Park Ranger	5,190	-	6,622	62,278 - 79,459
3	Senior Parks Specialist	5,190	-	6,622	62,278 - 79,459
1	Administrative Support II	4,599	-	5,875	55,185 - 70,494
1	Administrative Support III	4,840	-	6,178	58,076 - 74,134
6	Park Specialist	4,840	-	6,178	58,076 - 74,134
0.9	<i>Part-time employee(s)</i>				
20.4					
PARKS - GOLF COURSE DIVISION					
0.5	Sports Manager	7,336	-	8,913	88,029 - 106,958
1	Recreation Specialist II	5,537	-	7,062	66,438 - 84,743
2	Senior Parks Specialist	5,452	-	6,622	65,418 - 79,459
3.5					
86	TOTAL PARKS				
ADULT COMMUNITY CENTER					
1	ACC Manager	7,336	-	8,913	88,029 - 106,958
1	Program Supervisor	5,679	-	6,993	68,143 - 83,910
1	Administrative Assistant	5,537	-	7,062	66,438 - 84,743
1	Facilities Maintenance Technician	4,840	-	6,178	58,076 - 74,134
1	Administrative Support II	4,599	-	5,875	55,185 - 70,494
3.3	<i>Part-time employee(s)</i>				
8.3					
TENNIS FACILITY					
1	Recreation Specialist II	5,537	-	7,062	66,438 - 84,743
2.1	<i>Part-time employee(s)</i>				
3.1					
PLANNING					
0.8	Community Development Director	12,463	-	15,157	149,558 - 181,882
2	Planning Manager	8,795	-	10,692	105,543 - 128,299
1	Senior Development Specialist	6,724	-	8,580	80,686 - 102,964
2	Senior Planner	6,724	-	8,580	80,686 - 102,964
1	Senior Code Enforcement Specialist	6,724	-	8,580	80,686 - 102,964
4	Associate Planner	6,219	-	7,923	74,633 - 95,081
1	Code Enforcement Specialist	6,219	-	7,923	74,633 - 95,081
2	Administrative Assistant	5,537	-	7,062	66,438 - 84,743
1	Administrative Support III	4,840	-	6,178	58,076 - 74,134
0.8	<i>Part-time employee(s)</i>				
15.6					

POSITIONS & SALARY RANGES

FTE	POSITION	Monthly Salary Range (as of July 1, 2024)			Annual Salary Range (as of July 1, 2024)		
		low	high	low	high		
POLICE DEPARTMENT							
1	Police Chief	12,463	-	15,157	149,558	-	181,882
1	Police Captain	11,551	-	14,042	138,617	-	168,507
3	Police Lieutenant	10,863	-	13,203	130,359	-	158,440
9	Police Sergeant	9,704	-	11,798	116,443	-	141,570
1	Police Records Lead	6,455	-	8,239	77,462	-	98,866
1	Behavioral Health Specialist	6,124	-	7,821	73,489	-	93,853
33	Police Officer	6,124	-	7,821	73,489	-	93,853
1	Administrative Assistant (Conf)	5,679	-	6,993	68,143	-	83,910
1	Evidence Technician	5,415	-	6,720	64,982	-	80,645
1	Behavioral Health Case Worker	5,415	-	6,720	64,982	-	80,645
3	Community Service Officer	5,415	-	6,720	64,982	-	80,645
3	Administrative Support II	4,599	-	5,875	55,185	-	70,494
58							
LOCOM							
1	Communications Manager	10,863	-	13,203	130,359	-	158,440
2	Communications Operations Supervisor	9,704	-	11,798	116,443	-	141,570
2	Lead Communications Operator	6,124	-	7,821	73,489	-	93,853
6	Senior Communications Operator	5,488	-	6,878	65,855	-	82,538
6	Communications Operators	4,978	-	6,259	59,740	-	75,112
17							
75	TOTAL POLICE						
REDEVELOPMENT							
1	Redevelopment Mgr/Asst to City Mgr	8,353	-	10,154	100,239	-	121,851
0.3	Administrative Assistant	5,679	-	6,993	68,143	-	83,910
1.3							
BUILDING							
0.2	Community Development Director	12,463	-	15,157	149,558	-	181,882
1	Permit Ctr Manager/Building Official	9,704	-	11,798	116,443	-	141,570
2	Plans Examiner II	6,724	-	8,580	80,686	-	102,964
2	Building Inspector III	6,526	-	8,334	78,315	-	100,010
1	Senior Electrical Inspector	7,062	-	9,014	84,743	-	108,164
2	Plans Examiner I	6,086	-	7,767	73,032	-	93,208
2	Permit Technician II	5,537	-	7,062	66,438	-	84,743
10.2							

POSITIONS & SALARY RANGES

FTE	POSITION	Monthly Salary Range (as of July 1, 2024)			Annual Salary Range (as of July 1, 2024)		
		low	high	low	high		
ENGINEERING DEPARTMENT							
1	City Engineer/Public Works Director	12,463	-	15,157	149,558	-	181,882
1	Director of Special Projects	10,863	-	13,203	130,359	-	158,440
1	Assistant City Engineer	10,088	-	12,387	121,061	-	148,643
1	Engineering Services Manager	10,088	-	12,387	121,061	-	148,643
1	GIS Services Supervisor	7,956	-	9,671	95,476	-	116,048
2	Senior Associate Engineer	7,790	-	9,943	93,479	-	119,313
1	Engineering Development Coord.	7,438	-	9,483	89,256	-	113,801
1	Citizen Information Specialist	7,438	-	9,483	89,256	-	113,801
2	Associate Engineer	7,280	-	9,288	87,363	-	111,451
1	Chief Surveyor	7,062	-	9,014	84,743	-	108,164
1	Engineering Program Lead	6,724	-	8,580	80,686	-	102,964
1	ADA Coordinator	6,724	-	8,580	80,686	-	102,964
1	Construction Inspector	6,455	-	8,239	77,462	-	98,866
1	Engineering Program Coordinator	6,455	-	8,239	77,462	-	98,866
4	Engineering Technician III	6,455	-	8,239	77,462	-	98,866
1	Technical Support Analyst (GIS)	6,455	-	8,239	77,462	-	98,866
1	Engineering Technician II	5,564	-	7,107	66,771	-	85,283
1	Technical Support Specialist (GIS)	5,564	-	7,107	66,771	-	85,283
1	Administrative Assistant	5,537	-	7,062	66,438	-	84,743
1	Administrative Support III	4,840	-	6,178	58,076	-	74,134
1	Administrative Support I	4,093	-	5,225	49,111	-	62,694
0.7	<i>Part-time employee(s)</i>						
26.7							
PUBLIC WORKS SUPPORT SERVICES DEPARTMENT							
1	Deputy Public Works Director	10,088	-	12,387	121,061	-	148,643
1	Maintenance Field Services Manager	8,795	-	10,692	105,543	-	128,299
1	Management and Program Analyst	6,724	-	8,580	80,686	-	102,964
1	Technical Support Coordinator	6,724	-	8,580	80,686	-	102,964
1	City Beautification Specialist	6,029	-	7,686	72,345	-	92,231
1	Lead Fleet Technician	5,564	-	7,107	66,771	-	85,283
1	Support Services Specialist	5,537	-	7,062	66,438	-	84,743
2	Fleet Technician	5,190	-	6,622	62,278	-	79,459
1	Administrative Support III	4,840	-	6,178	58,076	-	74,134
10							
SEWER - Maintenance Services Division							
1	Utility Superintendent	7,336	-	8,913	88,029	-	106,958
1	Crewleader	6,029	-	7,686	72,345	-	92,231
4	Utility Technician	4,840	-	6,178	58,076	-	74,134
0.8	<i>Part-time employee(s)</i>						
6.8							
STORMWATER - Maintenance Services Division							
1	Utility Superintendent	7,336	-	8,913	88,029	-	106,958
1	Crewleader	6,029	-	7,686	72,345	-	92,231
1	Senior Utility Technician	5,190	-	6,622	62,278	-	79,459
3	Utility Technician	4,840	-	6,178	58,076	-	74,134
6							

POSITIONS & SALARY RANGES

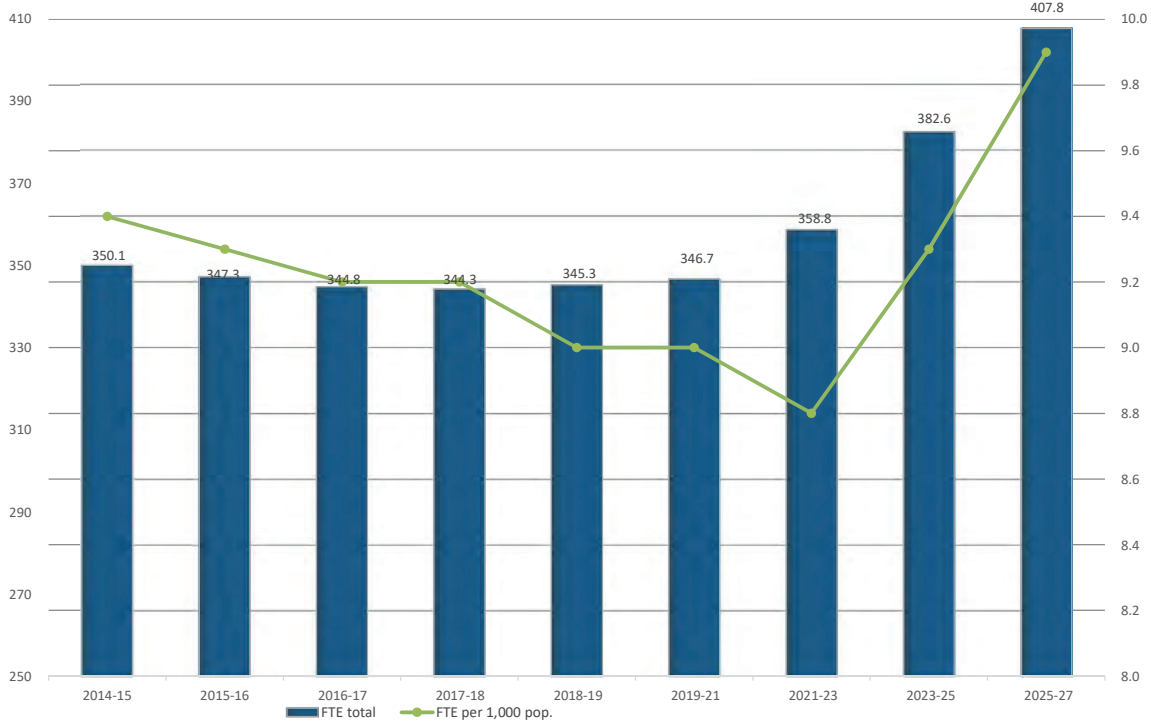
0	POSITION	Monthly Salary Range (as of July 1, 2024)			Annual Salary Range (as of July 1, 2024)		
		low	high	low	high		
STREET - Maintenance Services Division							
1	Maintenance Field Services Manager	8,795	-	10,692	105,543	-	128,299
0.5	Urban Forester	6,724	-	8,580	80,686	-	102,964
1	Crewleader	6,029	-	7,686	72,345	-	92,231
4	Utility Technician	4,840	-	6,178	58,076	-	74,134
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6.5							
WATER - Water Treatment and Maintenance Services Divisions							
1	Water Treatment Plant Manager	10,088	-	12,387	121,061	-	148,643
1	Asst. Water Treatment Plant Manager	7,956	-	9,671	95,476	-	116,048
1	Utility Superintendent	7,336	-	8,913	88,029	-	106,958
5	WTP Operator IV	6,526	-	8,334	78,315	-	100,010
1	Water Conservation Specialist	6,455	-	8,239	77,462	-	98,866
2	WTP Operator III	6,029	-	7,686	72,345	-	92,231
1	Instrumentation Technician	6,526	-	8,334	78,315	-	100,010
1	Crewleader	6,029	-	7,686	72,345	-	92,231
1	Administrative Assistant	5,537	-	7,062	66,438	-	84,743
1	Maintenance Technician	5,036	-	6,429	60,426	-	77,150
4	Utility Technician	4,840	-	6,178	58,076	-	74,134
<hr/>							
0.3	<i>Part-time employee(s)</i>						
<hr/>							
19.3							
<hr/>							
342.3	Total Full-Time Positions						
65.5	Total Part-Time FTEs						
407.8	Total Full-Time Equivalents (FTEs)						

HISTORICAL SUMMARY OF FULL-TIME EQUIVALENT (FTE) POSITIONS

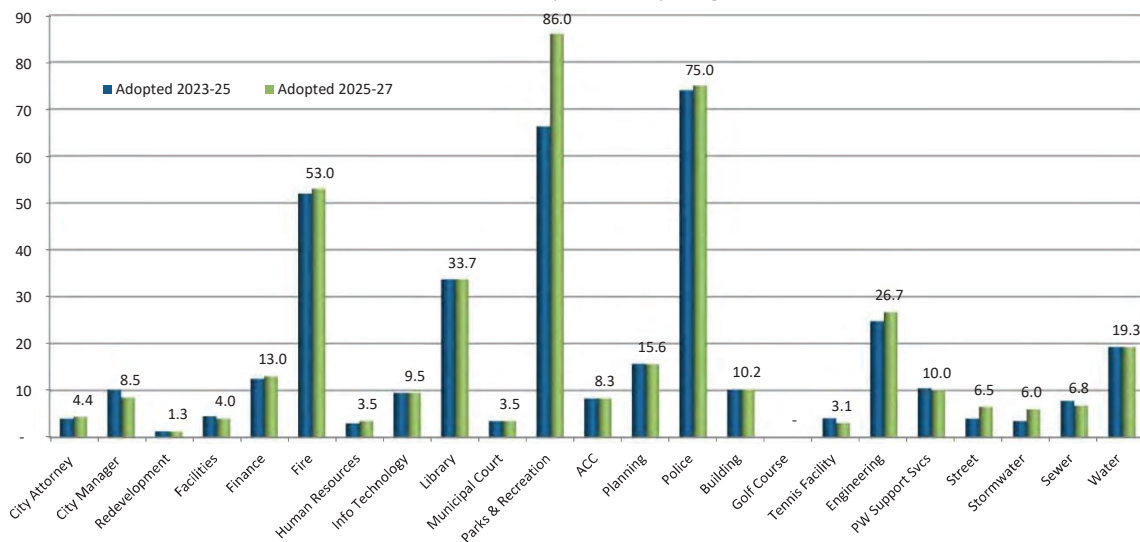
Year	General															Total
	CAO	CMO	LORA	Facilities	Finance	Fire	HR	IT	Library	Court	P&R*	ACC	Plan	Police	Comm	
2014-15	4.0	9.1	1.4	4.0	10.1	52.0	3.0	9.5	33.7	3.5	39.1	8.6	15.4	52.5	16.5	262.4
2015-16	4.0	7.4	1.4	4.0	10.1	52.0	3.0	9.5	33.7	3.5	38.1	8.6	13.8	52.5	16.5	258.1
2016-17	4.0	7.3	1.7	4.5	10.1	52.0	3.0	9.5	33.7	3.5	38.1	8.6	13.5	52.0	16.5	258.0
2017-18	4.0	7.2	1.1	4.5	10.1	52.0	3.0	9.5	33.7	3.5	38.1	8.6	14.5	52.0	16.5	258.3
2018-19	4.0	8.2	1.1	4.5	10.1	52.0	3.0	9.5	33.7	3.5	38.1	8.6	14.5	51.0	17.5	259.3
2019-21	4.0	8.7	1.3	4.5	10.5	52.0	3.0	9.5	33.7	3.5	42.4	8.6	14.5	52.0	16.5	264.7
2021-23	4.0	9.2	1.3	4.5	10.5	52.0	3.5	9.5	33.7	3.5	44.4	8.6	15.5	57.0	17.0	274.2
2023-25	4.0	10.2	1.3	4.5	12.5	52.0	3.0	9.5	33.7	3.5	66.3	8.3	15.7	57.0	17.0	298.5
2025-27	4.4	8.5	1.3	4.0	13.0	53.0	3.5	9.5	33.7	3.5	86.0	8.3	15.6	58.0	17.0	319.3

* Building became a separate fund as of 7-1-13; and Golf is included in Parks as of 7-1-19.

Full-time Equivalent (FTE) per 1,000 Population



FTE's Per Department by Budget Period



HISTORICAL SUMMARY OF FULL-TIME EQUIVALENT (FTE) POSITIONS

Building	Parks & Rec - Other			Public Works								FTE total	Full-time	Part-time	City population	FTE per 1,000 pop.
	Golf*	Tennis	Total	Engr	Support Svc	Street	Storm	Sewer	Water	LO-Tig	Total					
7.8	5.0	3.1	8.1	22.8	9.9	5.1	3.8	6.0	17.2	7.0	71.8	350.1	302.0	48.1	37,105	9.4
8.8	5.0	3.1	8.1	22.8	11.0	5.0	3.8	6.0	17.7	6.0	72.3	347.3	303.0	44.3	37,300	9.3
8.9	5.0	3.1	8.1	22.8	10.0	5.0	3.9	6.2	18.9	3.0	69.8	344.8	303.0	41.8	37,430	9.2
9.1	4.3	3.1	7.4	24.3	10.0	4.0	3.9	7.2	19.8	0.3	69.5	344.3	302.0	42.3	37,497	9.2
9.1	4.3	3.1	7.4	24.5	10.0	4.0	3.9	7.2	19.9	-	69.5	345.3	304.0	41.3	38,215	9.0
9.1	-	3.1	3.1	25.3	9.5	4.0	3.9	7.2	19.9	-	69.8	346.7	306.0	40.7	38,705	9.0
9.1	-	3.1	3.1	25.8	9.6	4.5	3.6	7.8	21.2	-	72.4	358.8	318.0	40.8	40,711	8.8
10.2	-	4.1	4.1	24.8	10.5	4.0	3.5	7.8	19.3	-	69.9	382.6	330.2	52.4	40,924	9.3
10.2	-	3.1	3.1	26.7	10.0	6.5	6.0	6.8	19.3	-	75.3	407.8	341.6	66.2	41,129	9.9

The table below summarizes the changes in FTEs from the current biennial budget for 2025-23 with the prior biennial budget for 2023-25:

	<u>Moved</u>	<u>New</u>	
General:			
CAO		0.4	Moved the contracted prosecutor to an on-call position
CMO		(0.7)	Eliminated Project Specialist
CMO	(1.0)		Redistributed Deputy City Manager to Engineering for Director of Special Projects
Facilities	(0.5)		Redistributed Electricition to PW Support Svs
Finance		0.5	Add Payroll Specialist
Fire		1.0	Added grant funded position
HR		0.5	Added HR Specialist
Parks	1.0		Redistributed Administrative Support Staff from Tennis
Parks		1.5	Added Urban Forester and Natural Resources Stewardship
Parks		17.2	FTE added for LORAC operations
Planning		(0.1)	Redistributed Administrative Support Staff
Police		1.0	Added grant funded position
Total General	(0.5)	21.3	
Tennis:	(1.0)		Redistributed Administrative Support Staff to LORAC
Engineering:		1.0	Added Engineering Tech
		(0.1)	Redistributed PT, Temp position and admin support
	1.0		Redistributed for Direct of Special Projects
	1.0	0.9	
Public Works Support Services:	(1.5)		Redistributed Electrical Positions
	1.0		Added Fleet Technician
	(0.5)		
Street Maintenance:	1.0		Redistributed from Sewer
		0.5	Added Urban Forester
		1.0	Added Utility Technician
	1.0	1.5	
Stormwater Maintenance:		0.5	Added Utility Superintendent
	1.0	1.0	Added 2 Utility Technician one was redistribution of electrician position
	1.0	1.5	
Sewer Maintenance:	(1.0)		Redistributed to Street
Total Change	-	25.2	
		BN25 FTEs	382.6
		BN27 FTEs	407.8

	BN25	BN27	Change
Regular positions (Full-time & Part-time)	330.2	341.6	11.4
Temporary positions	52.4	66.2	13.8
FTEs	382.6	407.8	25.2

City of Lake Oswego

380 A Avenue

PO Box 369

Lake Oswego, OR 97034

503-635-0260

For more detailed budget information go to our website

www.lakeoswego.city/finance/city-budget