

BUDGET SUMMARIES

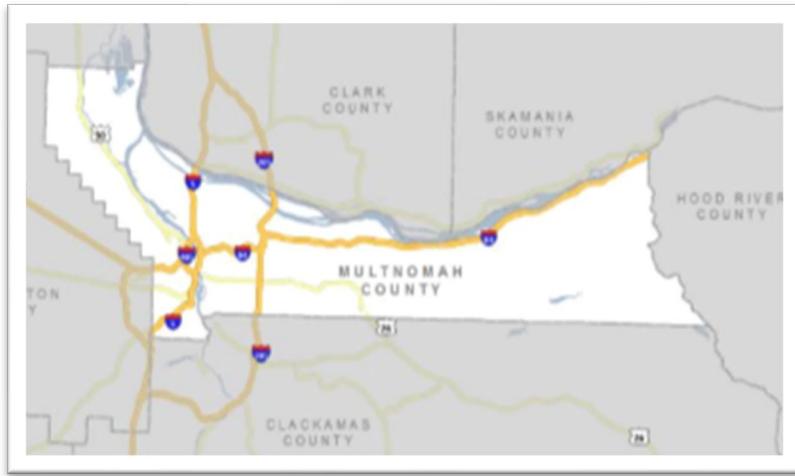


Established in 1854
MULTNOMAH COUNTY
501 SE Hawthorne Blvd., Suite 600
Portland, Oregon 97214
www.multco.us
503-823-4000

Background:

A five-member salaried board governs the county. All are elected to four-year terms on non-partisan ballots: the board chair is elected at large and four board members are elected from districts.

Multnomah County is the smallest of Oregon's 36 counties geographically, yet home to more Oregonians than any other county, with an estimated population of 805,583 as of July 1, 2025 (Source: Portland State University).



Approximately 97% of the county population resides within six cities and 79% within the largest city in the state, Portland. Multnomah County is also home to Oregon's largest port, mass transit district, regional government, urban renewal agency, education service district, community college, and school district.

In November 2020, Multnomah County voters approved "Preschool For All", a measure to establish a tuition-free preschool program funded by a personal income tax. Also in November 2020, voters approved library bonds for capital construction. The debt and debt repayment for these projects are in the county's budget. In May 2021, voters approved a five-year renewal of the local option levy for operation of the Oregon Historical Society. The rate is \$0.0500 per \$1,000 of assessed value and will expire in FY 2025-26. Also of note is a Metro tax for supportive housing services funded by income taxes, approved by voters in May 2020. Although not a county tax, the county receives a significant amount of the tax proceeds.

Permanent Property Tax Rate: \$4.3434

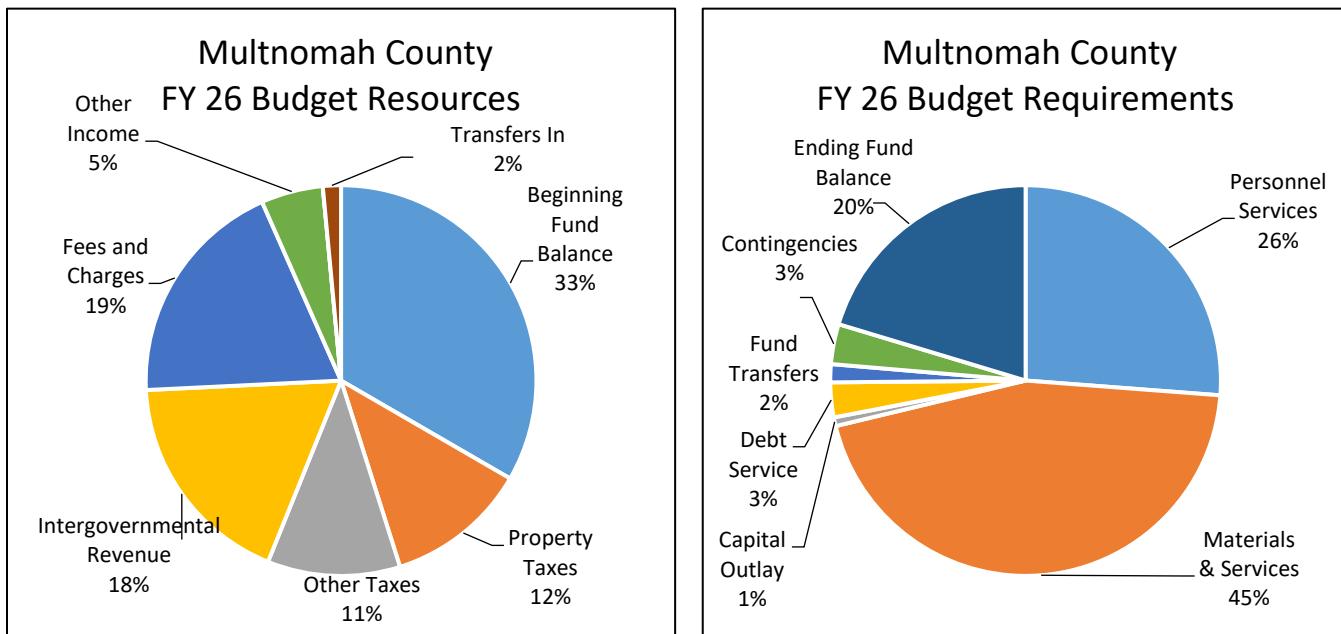
Outstanding Debt as of 6-30-25: \$437,737,063

Highlights of the 2025-26 Budget:

- The total budget is \$4.02 billion, an increase of \$41 million (1%) from the FY 2024-25 Adopted.
- The largest driver of slow budget growth year over year is a decrease of budgeted beginning fund balance (-\$43 million) from last year's budget, due to spending down in the current year of supportive housing funds and library bond dollars.
- The county is experiencing a structural deficit in the General Fund, paired with slowing property tax revenues, a reduction in forecasted supportive housing services dollars, and economic uncertainty with local, state, and federal funds.
- As part of balancing the budget, the county is cutting positions by 94.92 full-time equivalents (FTE) across a number of programs. The largest FTE cuts are in the Health department (45.32 FTE).

General Information:

Multnomah County	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$89.181	\$96.475	\$100.172	\$102.568
Real Market Value (M-5) in Billions	\$208.981	\$210.677	\$206.698	\$207.796
Property Tax Rate Extended:				
Operations	\$4.3434	\$4.3434	\$4.3434	\$4.3434
Historical Society Local Option	\$0.0500	\$0.0500	\$0.0050	\$0.0050
Debt Service	\$0.5913	\$0.5758	\$0.5401	\$0.5661
Total Property Tax Rate	\$4.9847	\$4.9692	\$4.8885	\$4.9145
Measure 5 Impact	\$-14,430,999	\$-14,783,094	\$-18,036,303	\$-18,039,621
Number of Employees (FTE's)	5,732	5,774	5,968	5,873



Multnomah County

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	% Chge
	Actual	Actual	Revised	Adopted	
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	358,122,877	385,401,259	397,524,509	406,277,166	2.2%
Local Option Levy Property Taxes	3,763,797	3,854,595	3,928,116	3,768,421	-4.1%
GO Debt Property Taxes	52,563,427	53,289,348	52,094,940	56,260,090	8.0%
Prior Years Property Taxes	5,269,900	8,130,078	6,724,452	7,015,341	4.3%
Payments in Lieu of Property Taxes	359,548	402,405	213,944	215,000	0.5%
TOTAL PROPERTY TAX	420,079,548	451,077,685	460,485,961	473,536,018	2.8%
RESOURCES:					
Beginning Fund Balance	1,202,582,226	1,486,175,156	1,385,242,137	1,342,635,741	-3.1%
Property Taxes	420,079,548	451,077,685	460,485,961	473,536,018	2.8%
Other Taxes	441,842,849	421,893,093	411,798,814	442,190,183	7.4%
Intergovernmental Revenue	825,013,168	768,826,882	859,378,575	729,641,521	-15.1%
Fees and Charges	687,159,591	707,537,583	758,392,786	770,589,704	1.6%
Utilities	0	0	0	0	0.0%
					185.5
Other Income	48,875,635	67,039,802	72,350,459	206,529,378	%
Debt Proceeds	28,292,732	1,005,308	0	0	0.0%
Transfers In	48,757,594	26,115,715	36,015,845	60,219,901	67.2%
TOTAL RESOURCES	3,702,603,343	3,929,671,225	3,983,664,577	4,025,342,446	1.0%
REQUIREMENTS BY OBJECT:					
Personnel Services	827,052,519	899,190,568	1,030,449,668	1,054,936,633	2.4%
Materials & Services	1,200,319,197	1,374,847,862	1,881,117,948	1,813,224,291	-3.6%
Capital Outlay	22,071,282	7,712,559	36,711,998	29,028,679	-20.9%
Debt Service	118,229,586	115,837,044	112,379,479	115,829,905	3.1%
Fund Transfers	48,757,594	26,115,715	36,015,845	60,219,901	67.2%
Contingencies	0	0	168,050,368	133,373,338	-20.6%
Ending Fund Balance	1,486,169,168	1,505,967,474	718,939,271	818,729,699	13.9%
TOTAL REQUIREMENTS BY OBJECT	3,702,599,346	3,929,671,222	3,983,664,577	4,025,342,446	1.0%

SUMMARY OF BUDGET - BY FUND

General Fund	918,575,048	940,570,454	887,924,932	899,187,532	1.3%
Road Fund	72,297,896	80,968,088	78,685,092	76,740,692	-2.5%
Bicycle Path Construction Fund	122,070	233,764	342,398	462,551	35.1%
Recreation Fund	36,067	34,794	40,000	40,000	0.0%
Federal/State Program Fund	358,668,835	407,669,503	455,985,013	494,824,296	8.5%
County School Fund	51,506	52,492	70,025	70,025	0.0%
Animal Control Fund	3,924,730	3,722,228	3,525,800	3,244,800	-8.0%
Willamette River Bridges Fund	39,604,540	44,971,870	67,553,007	99,126,991	46.7%

	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Chge
Library Fund	95,324,810	98,377,412	118,527,915	125,223,589	5.6%
Special Excise Tax Fund	39,314,902	39,321,300	42,811,008	44,421,215	3.8%
Land Corner Preservation Fund	5,087,999	4,852,638	4,287,000	4,102,000	-4.3%
Inmate Welfare Fund	1,613,944	1,562,689	1,719,355	1,786,000	3.9%
Coronavirus (COVID-19) Resp. Fund	127,260,237	53,106,395	22,281,980	3,372,367	-84.9%
Justice Services Special Ops Fund	7,492,332	8,758,941	10,910,722	12,646,658	15.9%
Oregon Historical Soc LOL Fund	3,857,350	3,959,847	4,004,337	3,844,422	-4.0%
Video Lottery Fund	7,287,557	8,038,360	7,678,022	7,445,438	-3.0%
Supportive Housing Fund	214,482,591	274,137,471	304,809,539	192,433,232	-36.9%
Preschool for All Program Fund	374,189,325	545,412,667	572,272,919	714,663,503	24.9%
Capital Debt Retirement Fund	31,622,931	31,658,149	24,673,729	25,000,035	1.3%
General Obligation Bond Fund	54,824,716	58,103,242	57,378,147	59,462,586	3.6%
PERS Bond Sinking Fund	96,114,531	77,398,676	83,689,165	80,961,291	-3.3%
Downtown Courthouse Capital Fund	6,258,483	245,808	65,000	14,520	-77.7%
Asset Replacement Revolving Fund	535,874	556,840	556,886	580,027	4.2%
Financed Projects Fund	4,000	3,617	0	0	0.0%
Library Capital Construction Fund	11,334,486	10,244,725	10,103,981	13,296,443	31.6%
Capital Improvement Fund	26,204,815	28,481,019	40,155,271	45,491,471	13.3%
Information Technology Capital Fund	13,356,003	14,346,323	17,233,302	14,634,224	-15.1%
Asset Preservation Fund	38,432,359	42,666,271	44,786,779	47,358,677	5.7%
Health Headquarters Capital Fund	319,571	521,313	0	0	0.0%
Sellwood Bridge Replacement Fund	8,830,453	8,838,951	8,585,173	8,583,523	0.0%
Hansen Building Replacement Fund	998,913	0	0	0	0.0%
Burnside Bridge Fund	48,754,917	42,109,106	51,269,398	33,025,016	-35.6%
Behavioral Health Res Ctr Cap Fund	19,320,784	1,257,514	880,000	915,800	4.1%
Library Cap. Const (GO Bond) Fund	412,740,384	359,012,708	254,975,980	140,101,169	-45.1%
Justice Ctr Capital Fund	1,954,544	3,318,463	10,699,169	13,407,092	25.3%
JOHS Capital Fund	8,618,170	11,631,973	24,299,890	16,385,345	-32.6%
Animal Services Facility Capital Fund	0	0	3,535,421	3,446,128	-2.5%
Sobering and Crisis Intvt. Cap. Fund	0	0	0	14,740,000	0.0%
Behavioral Health Managed Care Fund	3,800,547	1,631,065	0	637,000	0.0%
Health Dept FQHC Fund	220,595,973	267,595,858	266,708,241	294,875,830	10.6%
Risk Management Fund	253,010,662	271,907,142	303,168,336	317,141,882	4.6%
Fleet Management Fund	8,368,587	9,587,661	8,791,591	8,415,600	-4.3%
Fleet Asset Replacement Fund	11,116,102	12,198,185	13,935,093	16,695,365	19.8%
Information Technology Fund	74,171,900	71,000,345	79,981,932	85,158,855	6.5%
Mail Distribution Fund	4,630,101	4,588,261	5,324,911	5,406,073	1.5%
Facilities Management Fund	77,491,796	85,017,093	89,438,118	95,973,183	7.3%
GRAND TOTAL ALL FUNDS	3,702,603,345	3,929,671,223	3,983,664,577	4,025,342,446	1.0%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	246,847,109	239,720,154	155,956,484	141,012,609	-9.6%
Property Tax	363,191,276	393,203,829	403,928,961	412,972,507	2.2%

	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Chge
Other Taxes	197,046,537	189,984,318	199,689,130	217,173,843	8.8%
Federal Revenue	(706,955)	51,742	58,066	0	-100%
State Revenue	9,762,196	9,526,416	10,330,035	10,343,325	0.1%
Local Revenue	3,703,754	4,738,110	3,138,718	1,937,230	-38.3%
Fees and Charges	74,884,259	79,233,498	99,527,993	98,850,314	-0.7%
Utilities	0	0	0	0	0.0%
Other Income	18,268,169	20,128,176	13,759,600	9,615,765	-30.1%
Debt Proceeds	3,197,732	1,002,808	0	0	0.0%
Transfers In	2,380,968	2,981,401	1,535,945	7,281,939	374%
TOTAL FUND RESOURCES	918,575,047	940,570,454	887,924,932	899,187,532	1.3%

REQUIREMENTS:

Administrative Services	122,417,630	136,449,287	137,578,269	131,977,843	-4.1%
Community Development	20,991,922	24,399,744	30,004,861	27,669,250	-7.8%
Social Services	184,256,187	197,734,468	236,036,473	226,218,189	-4.2%
Housing	36,507,483	63,408,840	35,931,579	64,537,640	79.6%
Public Safety	271,960,608	301,274,453	320,903,620	334,673,182	4.3%
Transfers Out	42,668,621	19,935,285	28,983,321	9,311,335	-67.9%
Contingencies	0	0	23,413,403	27,011,967	15.4%
Ending Fund Balance	239,772,598	197,368,376	75,073,406	77,788,126	3.6%
TOTAL FUND REQUIREMENTS	918,575,048	940,570,454	887,924,932	899,187,532	1.3%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	977,295	2,906,322	4,653,207	2,572,496	-44.7%
GO Debt Property Taxes	52,563,427	53,289,348	52,094,940	56,260,090	8.0%
Prior Years Property Taxes	373,873	536,698	330,000	330,000	0.0%
Interest on Investments	853,047	1,326,958	300,000	300,000	0.0%
TOTAL FUND RESOURCES	54,767,641	58,059,326	57,378,147	59,462,586	3.6%

REQUIREMENTS:

Debt Service	51,974,193	53,808,115	55,424,940	57,090,090	3.0%
Ending Fund Balance	2,850,524	4,295,127	1,953,207	2,372,496	21.5%
TOTAL FUND REQUIREMENTS	54,824,716	58,103,242	57,378,147	59,462,586	3.6%

Established in 2012
MULTNOMAH COUNTY LIBRARY DISTRICT

919 NE 19th Ave., Suite 250N
Portland, Oregon 97232
www.multcolib.org
503-988-5499

Background:

While the Multnomah County Library dates back to 1864, it did not become a self-sufficient independent body until voters approved a permanent library district in 2012. Under the voter approved measure that created the taxing district, the Board of County Commissioners is the district's governing body and the district boundaries are the same as the county's.



The Library District operates 19 libraries throughout the County. In November 2020 Multnomah County passed a general obligation bond measure to build an East County Flagship library, a sorting, storage and distribution center, and to renovate other library facilities. The debt and debt payments for the general obligation bonds are in the Multnomah County budget, as are the related capital project costs.

Permanent Property Tax Rate: \$1.2400

Outstanding Debt as of 6-30-25: None

Highlights of the 2025-26 Budget:

- The overall budget for FY 2025-26 is \$236 million, increasing by \$5.4 million or 2.3%.
- Major capital bond work has resulted in several concurrent library closures in recent years. This has in turn led to atypically high underspending on the contract with Multnomah County for library operations and resulted in significant increases in district fund balance. This trend is expected to be transitory in nature as the library returns to full operations - and more typical vacancy rates - in FY 26-27. As it stands, the FY 25-26 budgeted beginning fund balance is \$111.9 million, the majority of which (\$71 million) is in the district's Capital Fund to support future infrastructure-related expenses.
- The expenditure-only (not including transfers, contingency, or fund balance) budget is \$128.7 million, increasing by \$6.4 million over the prior year. The change is attributed to a \$1.9M increased transfer to Multnomah County for library operations, a \$4.8M increased transfer to the Library Special Projects sub-fund, and a \$270,000 net reduction in transfers to the Library Capital Bond Program.
- The district will not increase the tax rate with this budget. It will remain at \$1.22 per \$1,000 AV.

General Information:

Multnomah County Library	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$89.181	\$96.475	\$100.172	\$102.569
Real Market Value (M-5) in Billions	\$208.981	\$210.677	\$206.698	\$207.796

Property Tax Rate Extended:	\$1.2200	\$1.2200	\$1.2200	\$1.2200
Measure 5 Impact	\$-3,807,245	\$-3,887,338	\$-4,748,263	\$-5,513,213
Number of Employees (FTE's) (in County Library Fund)	545	547	539.25	543.3

Multnomah County Library

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	100,532,942	108,191,772	111,659,046	114,117,545	2.2%
Prior Years Property Taxes	1,277,712	1,457,401	1,322,431	1,275,126	-3.6%
TOTAL PROPERTY TAX	101,810,654	109,649,173	112,981,477	115,392,671	2.1%

RESOURCES:

Beginning Fund Balance	71,941,836	84,013,990	97,243,930	111,915,307	15.1%
Property Taxes	101,810,654	109,649,173	112,981,477	115,392,671	2.1%
Fees and Charges	18,073	20,369	15,000	15,000	0.0%
Other Income	6,107,459	8,374,925	4,235,738	3,848,720	-9.1%
Transfers In	18,456,969	2,311,202	16,141,902	4,850,050	-70.0%
TOTAL RESOURCES	198,334,991	204,369,659	230,618,047	236,021,748	2.3%

REQUIREMENTS BY OBJECT:

Personnel Services	1,041	0	0	0	0.0%
Materials & Services	95,855,116	97,179,528	122,292,915	128,718,589	5.3%
Capital Outlay	7,875	0	0	0	0.0%
Fund Transfers	18,456,969	2,311,202	16,141,902	4,850,050	-70.0%
Contingencies	0	0	69,420,410	74,161,085	6.8%
Ending Fund Balance	84,013,990	104,878,929	22,762,820	28,292,024	24.3%
TOTAL REQUIREMENTS BY OBJECT	198,334,991	204,369,659	230,618,047	236,021,748	2.3%

SUMMARY OF BUDGET - BY FUND

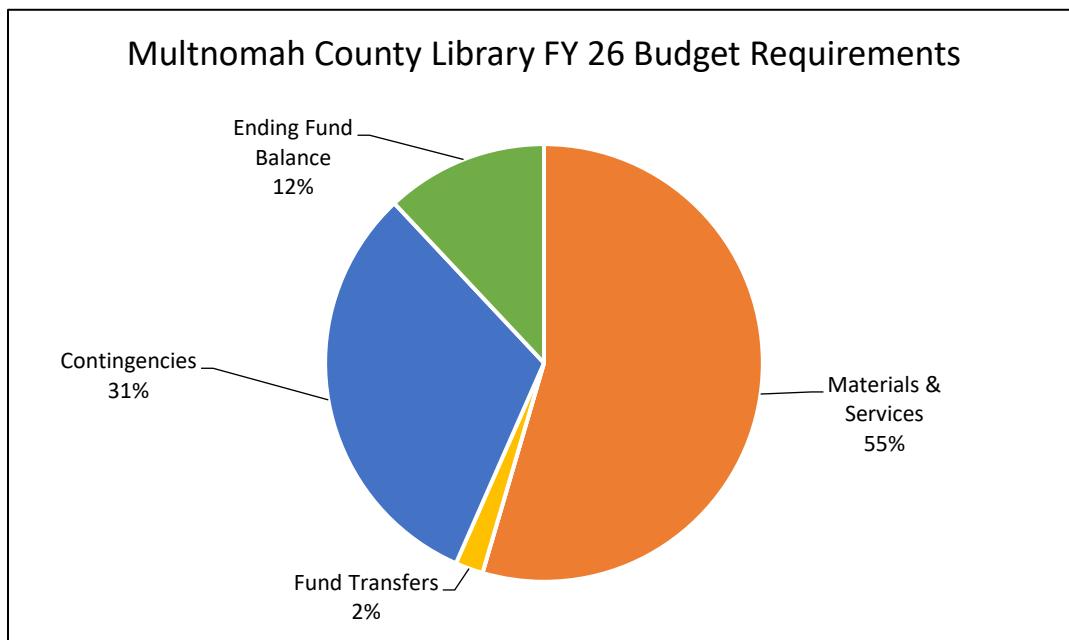
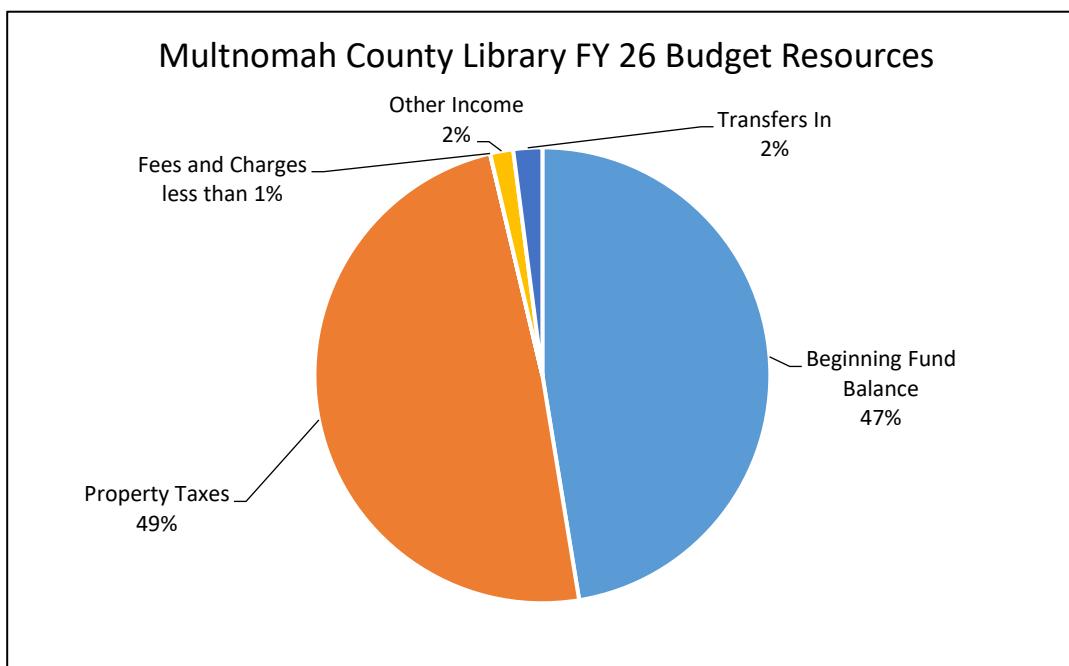
General Fund	142,551,365	147,268,593	158,397,637	159,330,663	0.6%
Capital Projects Fund	55,783,626	57,101,066	72,220,410	76,691,085	6.2%
GRAND TOTAL ALL FUNDS	198,334,991	204,369,659	230,618,047	236,021,748	2.3%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	36,995,058	31,292,670	41,265,422	40,074,272	-2.9%
Property Tax	101,810,654	109,649,173	112,981,477	115,392,671	2.1%
Fees and Charges	18,073	20,369	15,000	15,000	0.0%
Other Income	3,727,580	6,306,381	4,135,738	3,848,720	-6.9%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	142,551,365	147,268,593	158,397,637	159,330,663	0.6%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
REQUIREMENTS:					
Parks, Recreation and Culture	92,801,726	96,109,528	118,492,915	125,188,589	5.7%
Transfers Out	18,456,969	2,311,202	16,141,902	4,850,050	-70.0%
Contingencies	0	0	1,000,000	1,000,000	0.0%
Ending Fund Balance	31,292,670	48,847,863	22,762,820	28,292,024	24.3%
TOTAL FUND REQUIREMENTS	142,551,365	147,268,593	158,397,637	159,330,663	0.6%



Established in 1993

METRO

600 NE Grand Avenue
Portland, Oregon 97232
www.oregonmetro.gov
503-797-1700

Background:

Voters approved a charter for Metro, effective January 1, 1993, making it the only regional government in the United States with a home rule charter and directly elected officials. Metro has six elected councilors and an elected President. The President's position is full time; the Councilors serve part time. All positions are paid. An independent Metro Auditor is elected region-wide. District activities, as authorized by the charter, include growth management and transportation planning; management of regional parks and greenspaces; administration of solid waste disposal and waste reduction programs; and management of the Oregon Zoo. Metro also oversees the operation of convention, trade and spectator facilities. A seven-member Metropolitan Exposition-Recreation Commission (MERC), operates the Oregon Convention Center, Portland Exposition Center, and, through an agreement with the City of Portland, the Portland Center for the Performing Arts.

In May 2020, voters approved a new Metro coordinated regional supportive housing service program funded by personal and business income taxes. Funds are disbursed to Clackamas, Multnomah, and Washington counties.

Permanent Property Tax Rate: \$0.0966

Outstanding Debt as of 6-30-25: \$955,290,000

Highlights of the 2025-26 Budget:

- The FY 2025-26 Budget totals \$1.86 billion, a 19.3% decrease (\$444 million) from the FY 2024-25 Budget. Total expenditures are \$1.3 billion, only an \$184,636 (0.01%) increase from the prior year.
- The Supportive Housing Services fund decreases by \$217 million to \$590 million in FY 2025-26. A total of \$484.1 million will be sent to Multnomah, Washington, and Clackamas counties for housing services.
- Solid waste fees increase by 6.7%, continuing fee increases based on a cost recovery model. Revenues from solid waste fees are estimated to increase by roughly \$8.3 million dollars in this budget.

General Information:

Metro	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$201.776	\$214.862	\$223.298	\$236.416
Real Market Value (M-5) in Billions	\$423.733	\$448.179	\$447.158	\$449.383
Property Tax Rate Extended:				
Operations	\$0.0966	\$0.0966	\$0.0966	\$0.0966
Local Option Levy	\$0.0960	\$0.0960	\$0.0960	\$0.0960
Debt Service	\$0.3735	\$0.3820	\$0.3807	\$0.3829
Total Property Tax Rate	\$0.5661	\$0.5746	\$0.5733	\$0.5755
Measure 5 Impact	\$-2,133,028	\$-2,076,245	\$-2,558,424	\$-2,866,559
Number of Employees (FTE's)	1,102	1,153	1,181	1,129

Metro

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	% Change
	Actual	Actual	Revised	Adopted	
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	18,247,574	19,543,165	20,169,004	20,612,473	2.2%
Local Option Levy Property Taxes	17,722,389	18,573,104	18,960,221	18,970,076	0.1%
GO Debt Property Taxes	76,186,944	81,447,559	82,948,815	88,615,998	6.8%
Prior Years Property Taxes	806,821	444,829	517,996	630,000	21.6%
Payments in Lieu of Property Taxes	183,283	200,038	0	0	0.0%
TOTAL PROPERTY TAX	113,147,011	120,208,695	122,596,036	128,828,547	5.1%

RESOURCES:

Beginning Fund Balance	1,174,363,376	1,251,232,997	1,176,360,797	951,872,037	-19.1%
Property Taxes	113,147,011	120,208,695	122,596,036	128,828,547	5.1%
Other Taxes	390,546,024	378,352,210	421,452,530	375,973,636	-10.8%
Intergovernmental Revenue	27,457,139	25,979,660	29,907,937	33,783,167	13.0%
Fees and Charges	131,825,802	143,995,133	157,879,777	166,147,227	5.2%
Other Income	126,015,929	107,529,320	82,296,999	94,482,875	14.8%
Debt Proceeds	0	0	200,000,000	0	-100.0%
Transfers In	80,466,330	86,509,001	110,415,390	105,963,117	-4.0%
TOTAL RESOURCES	2,043,821,611	2,113,807,016	2,300,909,466	1,857,050,606	-19.3%

REQUIREMENTS BY OBJECT:

Personnel Services	137,185,947	162,094,380	197,730,564	207,448,543	4.9%
Materials & Services	422,070,427	578,452,562	961,622,881	934,729,178	-2.8%
Capital Outlay	14,609,483	40,167,636	69,935,631	76,404,754	9.3%
Debt Service	138,256,427	90,123,206	92,662,993	103,774,458	12.0%
Fund Transfers	80,466,330	86,509,000	110,415,390	105,963,117	-4.0%
Contingencies	0	0	477,180,182	238,881,541	-49.9%
Ending Fund Balance	1,251,232,996	1,156,460,232	391,361,825	189,849,015	-51.5%
TOTAL REQUIREMENTS BY OBJECT	2,043,821,610	2,113,807,016	2,300,909,466	1,857,050,606	-19.3%

SUMMARY OF BUDGET - BY FUND

General Fund	198,972,892	200,088,016	221,267,941	220,898,394	-0.2%
Oregon Zoo Operating Fund	73,855,139	83,142,917	78,280,111	75,567,909	-3.5%
Parks & Nature Operating Fund	37,257,599	42,003,194	42,723,087	40,886,889	-4.3%
Supportive Housing Services Fund	525,082,917	691,089,753	807,598,166	590,161,159	-26.9%
Zoo Bond 24	0	0	75,000,000	69,609,143	-7.2%
Affordable Housing Fund	561,835,359	474,473,669	362,560,310	201,871,582	-44.3%
GO Bond Debt Service Fund	120,944,258	86,361,419	83,952,869	95,975,998	14.3%
General Asset Management Fund	37,490,262	38,680,935	37,556,894	40,290,702	7.3%
Oregon Zoo Asset Management Fund	11,616,795	17,350,239	23,450,000	15,130,000	-35.5%
Natural Areas Fund	4,714,058	3,587,709	0	0	0.0%
Parks and Nature Bond Fund	188,382,771	174,205,599	271,808,150	202,980,000	-25.3%
General Revenue Bond Fund	10,508,179	10,197,423	10,214,158	9,229,472	-9.6%
MERC Fund	111,182,419	120,894,146	114,365,294	105,893,447	-7.4%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Solid Waste Revenue Fund	152,490,952	161,439,606	162,225,478	177,389,709	9.3%
Risk Management Fund	4,959,837	5,888,573	6,352,350	7,570,840	19.2%
Cemetery Perpetual Care Fund	772,999	783,077	766,440	790,000	3.1%
Smith & Bybee Wetlands Fund	1,478,034	1,278,011	1,016,591	785,000	-22.8%
Community Enhancement Fund	2,277,141	2,342,730	1,771,627	2,020,362	14.0%
GRAND TOTAL ALL FUNDS	2,043,821,611	2,113,807,016	2,300,909,466	1,857,050,606	-19.3%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	80,880,180	85,080,592	93,127,467	79,157,036	-15.0%
Property Tax	18,804,903	19,944,171	20,450,000	21,004,473	2.7%
Other Taxes	23,856,467	23,717,860	25,598,000	27,316,000	6.7%
Federal Revenue	13,023,737	8,059,833	16,491,715	20,649,096	25.2%
State Revenue	556,524	5,618,308	841,052	603,670	-28.2%
Local Revenue	278,206	3,859,187	4,081,635	4,335,430	6.2%
Fees and Charges	2,889,929	2,838,543	4,079,562	3,000,761	-26.4%
Other Income	10,137,466	7,069,515	4,491,409	7,020,446	56.3%
Transfers In	48,545,480	43,900,007	52,107,101	57,811,482	10.9%
TOTAL FUND RESOURCES	198,972,892	200,088,016	221,267,941	220,898,394	-0.2%

REQUIREMENTS:

Administrative Services	47,691,298	57,437,962	65,909,161	71,029,448	7.8%
Community Development	22,426,370	24,844,002	43,989,906	52,090,710	18.4%
Parks, Recreation and Culture	3,595,696	0	0	0	0.0%
Debt Service	14,482,096	2,546,179	2,645,599	2,755,010	4.1%
Transfers Out	25,696,840	25,294,190	38,444,052	37,534,631	-2.4%
Contingencies	0	0	26,401,067	34,230,281	29.7%
Ending Fund Balance	85,080,592	89,965,683	43,878,156	23,258,314	-47.0%
TOTAL FUND REQUIREMENTS	198,972,892	200,088,016	221,267,941	220,898,394	-0.2%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

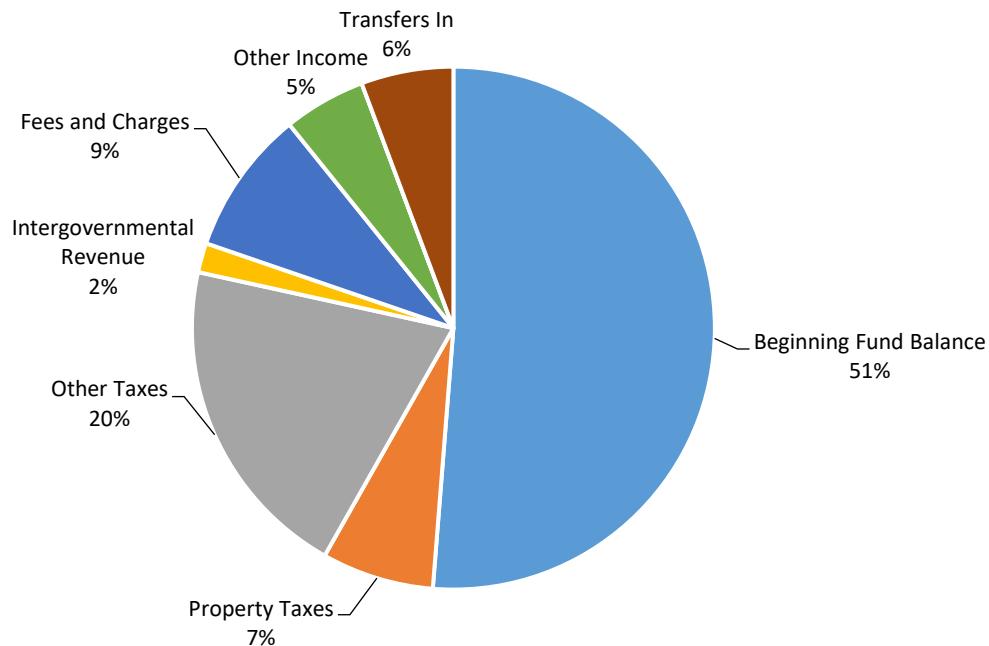
RESOURCES:

Beginning Fund Balance	2,887,362	3,485,941	804,054	6,610,000	722.1%
GO Debt Property Taxes	76,186,944	81,447,559	82,948,815	88,615,998	6.8%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	996,032	1,427,919	200,000	750,000	275.0%
TOTAL FUND RESOURCES	80,070,338	86,361,419	83,952,869	95,975,998	14.3%

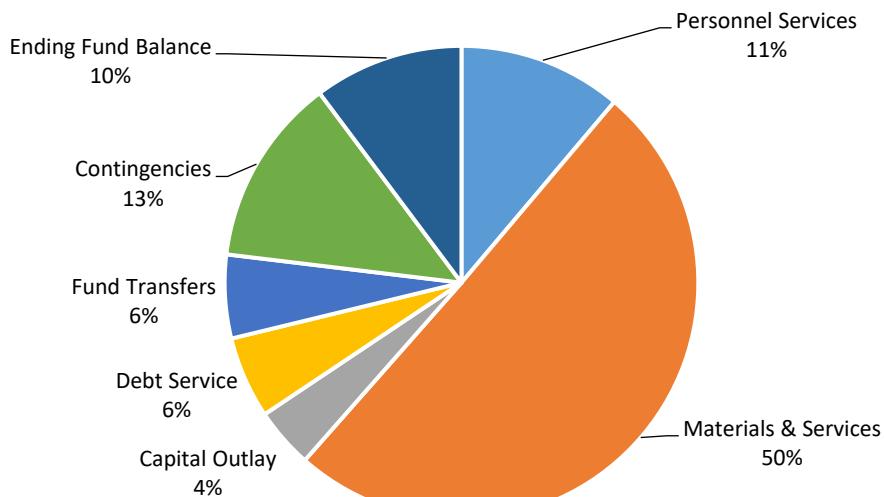
REQUIREMENTS:

Debt Service	117,458,317	81,517,377	83,952,869	95,975,998	14.3%
Ending Fund Balance	3,485,941	4,844,042	0	0	0.0%
TOTAL FUND REQUIREMENTS	120,944,258	86,361,419	83,952,869	95,975,998	14.3%

Metro FY 26 Budget Resources



Metro FY 26 Budget Requirements



Established in 1891
PORT OF PORTLAND

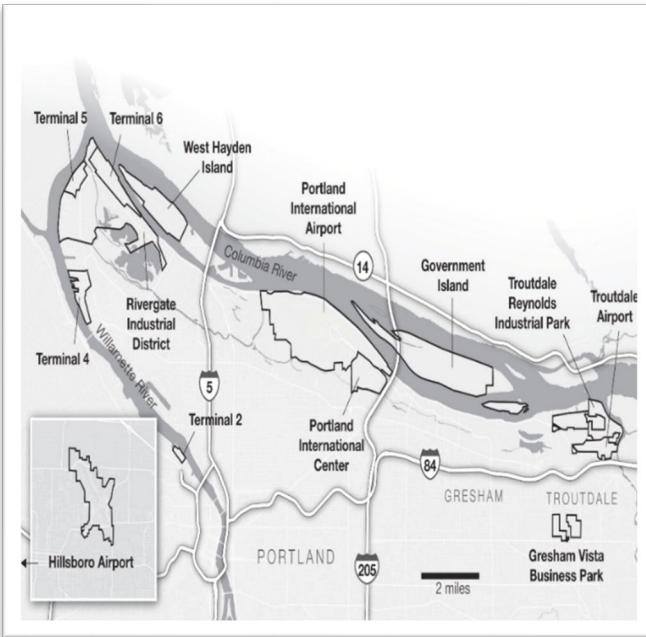
7200 NE Airport Way
Portland, Oregon 97218
www.portofportland.com
503-415-6000

Background:

A nine-member board governs the Port without compensation. Commission members are appointed by the Governor. The Oregon Legislature created the Port of Portland in 1891. Its primary responsibility was to dredge and maintain a shipping channel on the Columbia River between Portland and the Pacific Ocean. Subsequently, its responsibilities grew to include the promotion of maritime, shipping, aviation, commercial and industrial interests of regional, national and international markets.

The Port of Portland receives some funding from property taxes; however, no property tax dollars are used to support Portland International Airport.

The Port's boundaries cover all of Multnomah County and extend into both Clackamas and Washington counties. The Port owns four marine terminals, Portland International Airport, three general aviation airports (Hillsboro, Troutdale, and Mulino), seven commercial/industrial parks and a dredge for maintaining a channel to the sea.



Permanent Property Tax Rate: \$0.0701

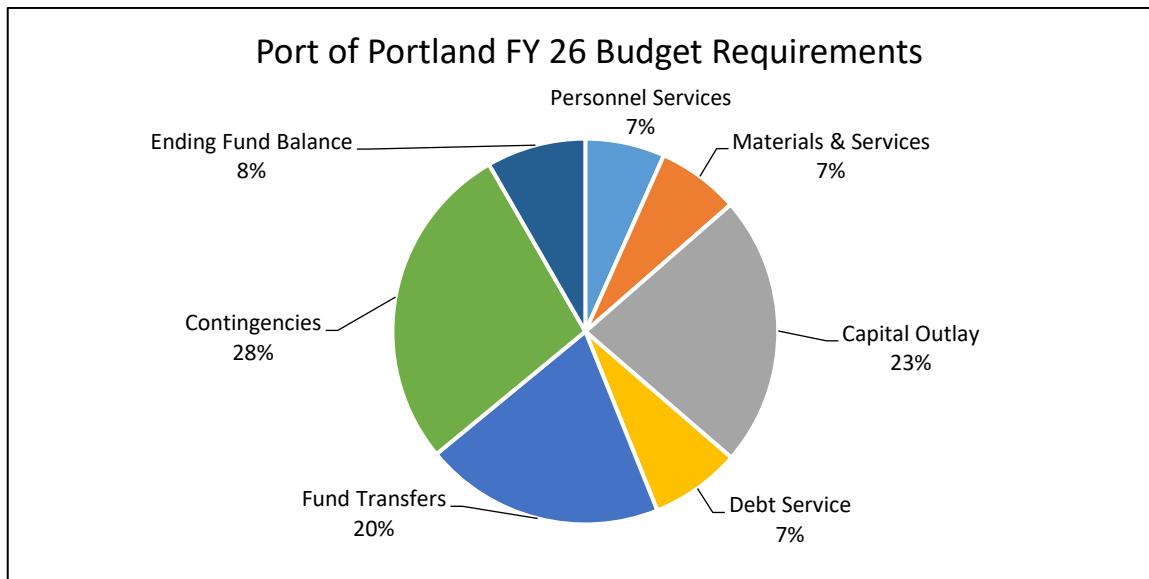
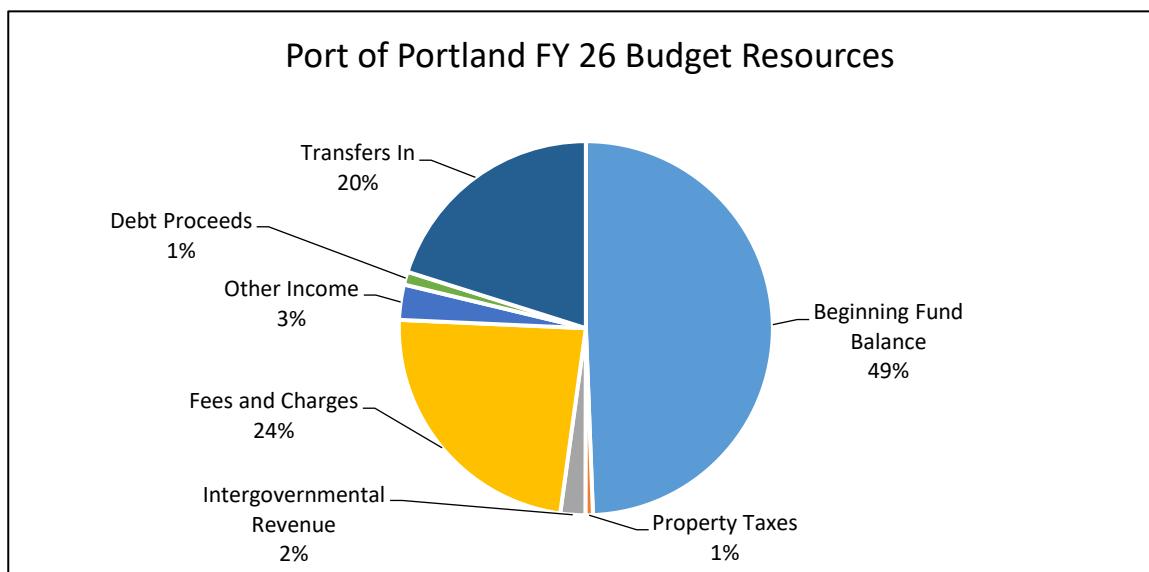
Outstanding Debt as of 6-30-25: \$2,847,796,008

Highlights of the 2025-26 Budget:

- The total FY 2025-26 Budget is \$2.7 billion, 28.7% less than the FY 2024-25 Budget.
- Only about 43.8%, or \$1.2 billion, is for operating expenditures; the rest of the budget consists of interfund transfers, contingency, and ending fund balance.
- The Port is projecting 19 million passengers at Portland International Airport in FY 2025-26 – 7.1% more than the FY 2024-25 projection of 17.8 million.
- Since developing a business plan for Terminal 6 (T-6) and forming an advisory council, the Port has made strong progress in rebuilding and stabilizing container operations. The agency continues to advocate for \$40.0 million from the State of Oregon to invest in infrastructure needs to support container operations.
- The Port is a key member of the Oregon Mass Timber Coalition (OTMC). As part of the OTMC work, Terminal 2 will become a Mass Timber and Housing Innovation Campus to facilitate the growing mass timber industry. This budget includes funding for continued site development, including utility extensions, pavement improvements, and upriver soil stabilization.

General Information:

Port of Portland	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$223.565	\$237.620	\$247.056	\$261.178
Real Market Value (M-5) in Billions	\$464.898	\$501.206	\$501.414	\$503.352
Property Tax Rate Extended: Operations	\$0.0701	\$0.0701	\$0.0701	\$0.0701
Measure 5 Impact	\$-221,097	\$-224,013	\$-273,432	\$-317,615
Number of Employees (FTE's)	758	896	902	886
PDX Passenger Volume (in Millions)	16.5	17.1	17.8	19
Total Landed Weight (lbs. in Billions)	11.1	11.9	11.8	12.2
Automobiles	287,067	366,200	363,000	370,000



Port of Portland

Budget Summary

	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	15,015,209	15,875,814	16,615,923	17,272,130	3.9%
TOTAL PROPERTY TAX	15,015,209	15,875,814	16,615,923	17,272,130	3.9%
 RESOURCES:					
Beginning Fund Balance	1,001,257,278	1,349,447,825	1,006,064,850	1,321,790,770	31.4%
Property Taxes	15,015,209	15,875,814	16,615,923	17,272,130	3.9%
Intergovernmental Revenue	1,019,261	10,094,119	45,290,917	57,643,263	27.3%
Fees and Charges	455,820,629	509,687,435	574,989,277	629,351,981	9.5%
Other Income	47,233,557	122,885,263	67,214,538	81,397,684	21.1%
Debt Proceeds	606,771,716	0	980,000,000	30,000,000	-96.9%
Transfers In	346,745,385	385,776,789	1,061,629,175	538,489,506	-49.3%
TOTAL RESOURCES	2,473,863,035	2,393,767,245	3,751,804,680	2,675,945,334	-28.7%
 REQUIREMENTS BY OBJECT:					
Personnel Services	132,089,060	145,688,147	177,256,347	178,592,088	0.8%
Materials & Services	152,447,174	155,644,203	172,080,322	184,601,888	7.3%
Capital Outlay	336,313,905	500,275,265	520,708,679	609,155,305	17.0%
Debt Service	156,819,685	183,015,138	497,665,280	202,725,882	-59.3%
Fund Transfers	346,745,385	385,776,789	1,061,629,176	538,489,507	-49.3%
Contingencies	0	0	1,088,164,412	739,694,585	-32.0%
Ending Fund Balance	1,349,447,826	1,023,367,703	234,300,463	222,686,079	-5.0%
TOTAL REQUIREMENTS BY OBJECT	2,473,863,035	2,393,767,245	3,751,804,679	2,675,945,334	-28.7%
 SUMMARY OF BUDGET - BY FUND					
General Fund	430,367,688	473,443,499	442,208,759	511,359,264	15.6%
Bond Construction Fund	41,562,855	55,985,882	114,107,807	133,204,597	16.7%
Airport Revenue Fund	704,805,123	727,533,270	1,182,764,458	630,591,383	-46.7%
Airport Construction Fund	794,871,387	589,817,535	1,419,008,065	763,579,115	-46.2%
Customer Facility Charge Fund	47,028,425	57,057,147	57,137,819	71,581,575	25.3%
Customer Facility Charge Bond Fund	20,339,122	20,007,245	20,342,951	20,005,593	-1.7%
Passenger Facility Charge Fund	126,888,338	149,256,906	121,226,353	159,723,471	31.8%
Airport Revenue Bond Fund	280,983,627	294,362,180	378,961,869	367,727,248	-3.0%
Passenger Facility Charge Bond Fund	27,016,470	26,303,581	16,046,599	18,173,086	13.3%
GRAND TOTAL ALL FUNDS	2,473,863,035	2,393,767,245	3,751,804,680	2,675,945,332	-28.7%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	256,781,449	267,761,858	244,434,404	301,371,400	23.3%
Fees and Charges	98,454,046	108,037,958	97,220,280	100,755,432	3.6%
Other Income	18,888,852	36,375,300	9,357,198	14,404,087	53.9%
Debt Proceeds	0	0	30,000,000	30,000,000	0.0%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Transfers In	56,243,341	61,268,383	61,196,877	64,828,346	5.9%
TOTAL FUND RESOURCES	430,367,688	473,443,499	442,208,759	511,359,265	15.6%
REQUIREMENTS:					
Enterprises and Community Services	87,492,546	76,835,999	87,206,126	90,373,551	3.6%
Administrative Services	57,124,059	63,100,025	70,637,523	77,724,903	10.0%
Environmental and Conservation Services	5,210,299	6,742,925	12,246,470	11,427,037	-6.7%
Debt Service	12,145,703	12,663,953	15,364,325	19,506,034	27.0%
Transfers Out	633,223	674,362	35,549,746	55,103,350	55.0%
Contingencies	0	0	221,204,569	257,224,389	16.3%
Ending Fund Balance	267,761,858	313,426,235	0	0	0.0%
TOTAL FUND REQUIREMENTS	430,367,688	473,443,499	442,208,759	511,359,264	15.6%

Established in 1969
TRIMET
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT OF OREGON
101 SW Main Street
Suite 700
Portland, Oregon 97204
www.trimet.org
503-962-7505

Background:

A seven-member board, appointed by the Governor and subject to confirmation by the State Senate, governs TriMet. Directors serve without compensation.

TriMet provides mass-transit using buses, light rail, and the Westside Express commuter rail. The agency also provides door-to-door LIFT services.

Employer payroll taxes, passenger revenues, and federal grants are the main sources of revenue for TriMet. There are no operating property taxes. TriMet is considered a taxing district because they have the statutory authority to levy general obligation bonds, which is a property tax.



TriMet's boundaries cover about 570 square miles of the urban portions of Multnomah, Clackamas and Washington counties.

Permanent Property Tax Rate: None

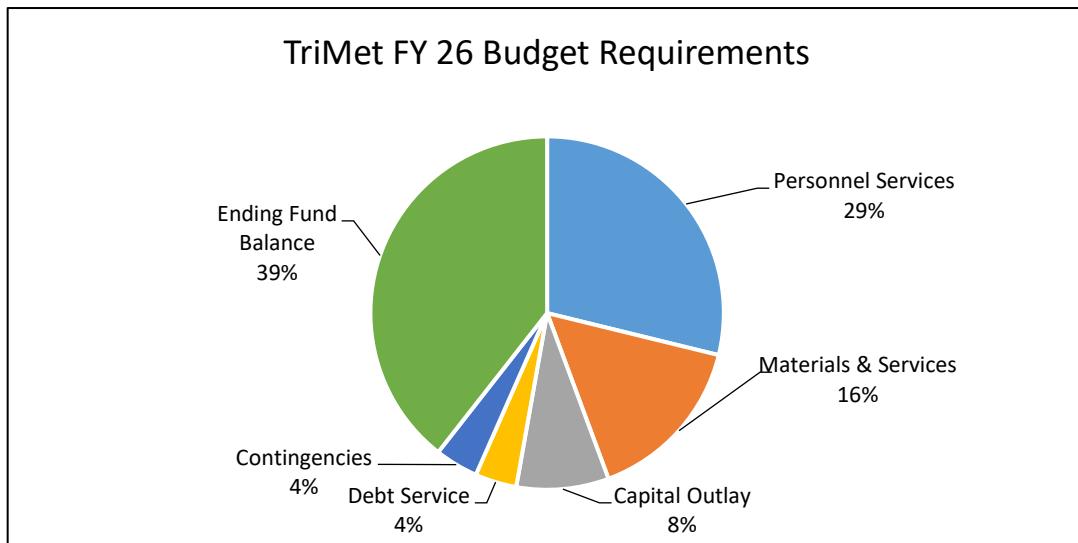
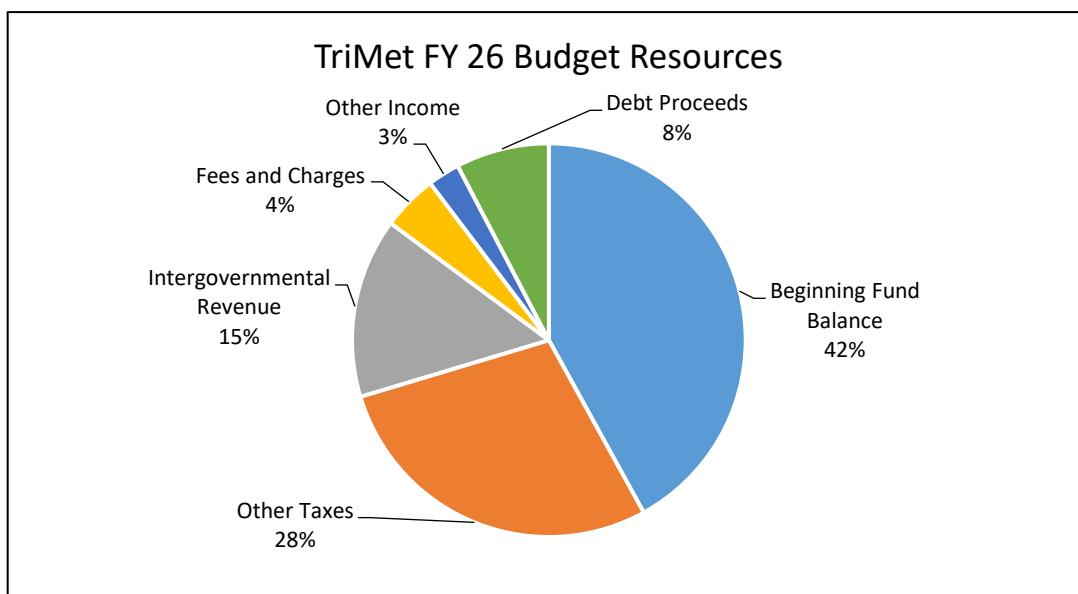
Outstanding Debt as of 6-30-25: \$931,460,000

Highlights of the 2025-26 Budget:

- The budget increased 6.4% from \$1.84 billion to \$1.96 billion, with increased investments in materials and services offset by decreased ending fund balance as federal dollars for pandemic relief are spent down.
- This budget includes the first full year of the adopted fare increase of \$0.30 for adult fares and \$0.15 in honored citizen and student fare rates.
- The budget includes a reorganization of the Office of the General Manager and introduction of two new divisions, the Inclusion, Diversity, Equity & Accessibility division and the Strategy & Planning division.
- TriMet budgets \$165.3 million for various Capital Improvement Program expenditures. Some of the largest include \$21.3 for 24 electric buses to replace diesel fleet, \$15.7 million to design and develop a Columbia Bus Base maintenance facility, and \$14.7 million to purchase new light rail vehicles.

General Information:

TriMet	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$199.803	\$212.035	\$220.282	\$233.782
Real Market Value (M-5) in Billions	\$427.354	\$440.269	\$439.030	\$440.929
Number of Employees (FTE's)	3,159	3,558	3,610	3,708
Ridership:				
Bus Boardings	30,758,600	35,495,212	40,531,210	42,180,399
LIFT Boardings	437,916	539,530	639,570	717,992
Light Rail Boardings	18,647,585	21,899,720	24,069,880	22,760,092
WES Commuter	<u>103,177</u>	<u>117,926</u>	<u>115,935</u>	<u>124,008</u>
Total Boardings	49,947,338	58,052,388	65,356,595	67,077,800



TriMet

Budget Summary

SUMMARY OF ALL FUNDS PROPERTY TAX BREAKDOWN:	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
TOTAL PROPERTY TAX	0	0	0	0	0.0%
RESOURCES:					
Beginning Fund Balance	1,026,675,626	981,871,080	847,810,440	821,613,675	-3.1%
Other Taxes	485,182,225	511,423,193	540,430,300	554,972,200	2.7%
Intergovernmental Revenue	230,073,273	269,718,027	340,818,188	289,225,737	-15.1%
Fees and Charges	69,923,131	70,437,576	83,178,100	89,179,400	7.2%
Other Income	46,306,261	58,016,935	26,054,200	51,631,300	98.2%
Debt Proceeds	0	0	0	150,000,000	0.0%
TOTAL RESOURCES	1,858,160,516	1,891,466,811	1,838,291,228	1,956,622,312	6.4%
REQUIREMENTS BY OBJECT:					
Personnel Services	439,409,828	450,830,853	530,375,329	563,982,058	6.3%
Materials & Services	211,646,288	256,209,385	291,674,300	303,867,600	4.2%
Capital Outlay	195,335,826	245,674,607	199,952,230	165,329,498	-17.3%
Debt Service	62,497,737	65,611,863	65,564,560	74,520,877	13.7%
Contingencies	0	0	36,791,826	77,541,732	110.8%
Ending Fund Balance	949,270,837	873,140,103	713,932,983	771,380,547	8.0%
TOTAL REQUIREMENTS BY OBJECT	1,858,160,516	1,891,466,811	1,838,291,228	1,956,622,312	6.4%
SUMMARY OF BUDGET - BY FUND					
General Fund	1,858,160,516	1,891,466,811	1,838,291,228	1,956,622,312	6.4%
GRAND TOTAL ALL FUNDS	1,858,160,516	1,891,466,811	1,838,291,228	1,956,622,312	6.4%
DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	1,026,675,626	981,871,080	847,810,440	821,613,675	-3.1%
Other Taxes	485,182,225	511,423,193	540,430,300	554,972,200	2.7%
Federal Revenue	178,313,798	196,804,396	208,937,016	185,653,065	-11.1%
State Revenue	48,531,090	66,954,910	130,292,872	101,199,772	-22.3%
Local Revenue	3,228,385	5,958,721	1,588,300	2,372,900	49.4%
Fees and Charges	69,923,131	70,437,576	83,178,100	89,179,400	7.2%
Other Income	46,306,261	58,016,935	26,054,200	51,631,300	98.2%
Debt Proceeds	0	0	0	150,000,000	0.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	1,858,160,516	1,891,466,811	1,838,291,228	1,956,622,312	6.4%
REQUIREMENTS:					
Enterprises and Community Services	623,191,803	713,102,305	711,974,235	720,217,640	1.2%
Administrative Services	206,902,343	218,712,619	286,910,824	288,648,716	0.6%
Debt Service	62,497,737	65,611,863	65,564,560	74,520,877	13.7%
Pass Throughs	16,297,796	20,899,921	23,116,800	24,312,800	5.2%
Contingencies	0	0	36,791,826	77,541,732	110.8%
Ending Fund Balance	949,270,837	873,140,103	713,932,983	771,380,547	8.0%
TOTAL FUND REQUIREMENTS	1,858,160,516	1,891,466,811	1,838,291,228	1,956,622,312	6.4%

TriMet has only one fund, the General Fund.

Established in 1950
EAST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT
 5211 N. Williams
 Portland, Oregon 97217
www.emswcd.org
 503-222-7645

Background:

The East Multnomah Soil and Water Conservation District (SWCD) was formed in 1950 under the auspices of the Oregon Department of Agriculture by a referendum of people living within the district. The mission of the district is to help people care for land and water.

The district is governed by a five-member Board of Directors elected to four-year terms who serve without compensation. The district provides educational, technical and financial assistance to landowners to support ecologically sound land management.



East Multnomah SWCD covers all of Multnomah County east of the Willamette River.

Property Tax Rate: \$0.1000

Outstanding Debt as of 6-30-25: None

Highlights of the 2025-26 Budget:

- The district's FY 2025-26 total budget is \$23.4 million, an increase of 9.2% over the current year budget.
- The largest increase is in the General Fund (\$1.6 million increase to a total of \$12.1 million, a 15.1% increase).
- The budget includes \$300,000 funding for a new Climate and Equity Rapid Response grant program to address potential decreased funding at the federal level for conservation and science projects.

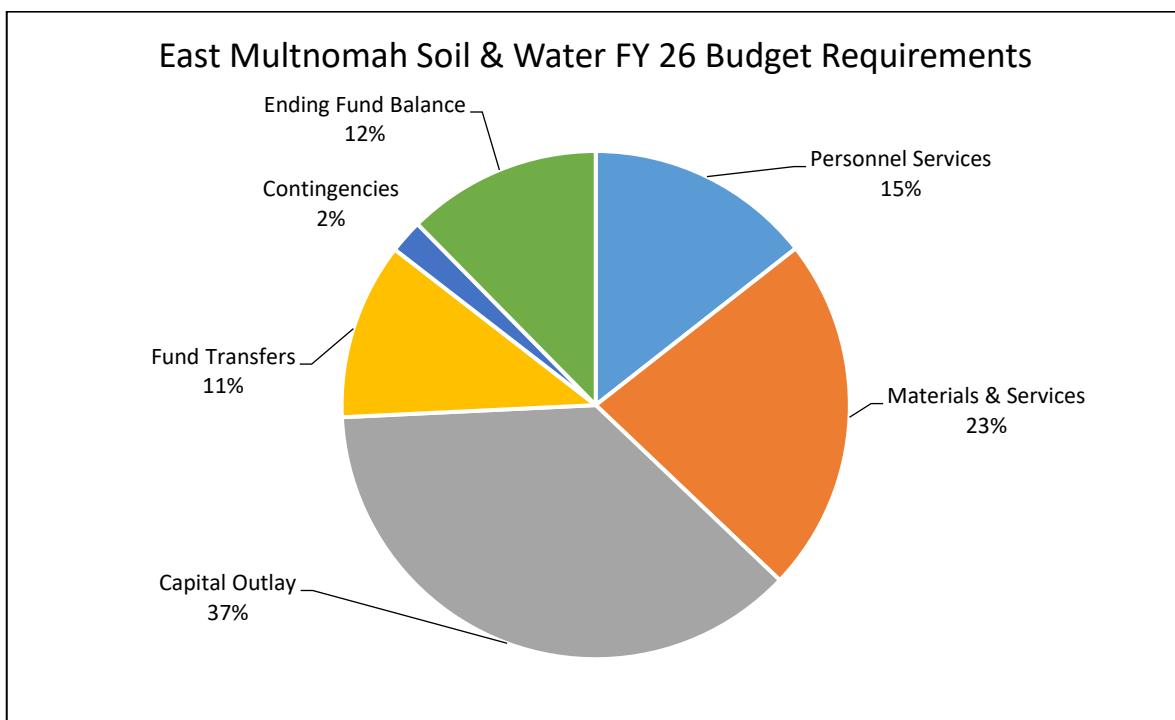
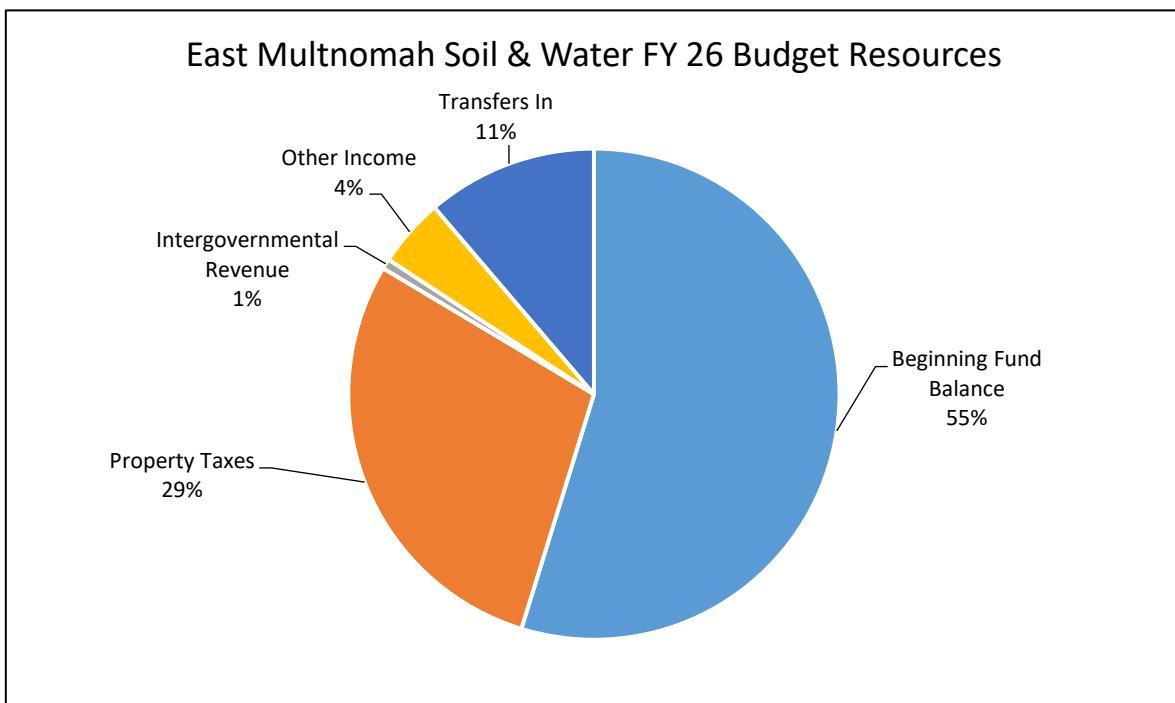
General Information:

East Multnomah Soil & Water CD	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$60.264	\$65.651	\$69.391	\$71.575
Real Market Value (M-5) in Billions	\$149.376	\$152.676	\$152.344	\$155.420
Property Tax Rate Extended: Operations	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Measure 5 Impact	\$-192,279	\$-182,220	\$-210,337	\$-237,420
Number of Employees (FTE's)	23	22	23	23

East Multnomah Soil & Water

	Budget Summary				
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	5,708,791	6,147,857	6,279,272	6,636,902	5.7%
Prior Years Property Taxes	0	0	100,000	100,000	0.0%
TOTAL PROPERTY TAX	5,708,791	6,147,857	6,379,272	6,736,902	5.6%
 RESOURCES:					
Beginning Fund Balance	11,329,991	11,777,803	11,733,373	12,817,051	9.2%
Property Taxes	5,708,791	6,147,857	6,379,272	6,736,902	5.6%
Intergovernmental Revenue	150,244	143,674	216,594	156,594	-27.7%
Other Income	728,293	1,671,664	1,096,257	1,056,251	-3.6%
Transfers In	1,626,815	1,849,435	1,993,754	2,631,896	32.0%
TOTAL RESOURCES	19,544,134	21,590,433	21,419,250	23,398,694	9.2%
 REQUIREMENTS BY OBJECT:					
Personnel Services	2,726,330	2,714,667	3,173,330	3,374,420	6.3%
Materials & Services	2,168,502	3,118,593	4,817,569	5,306,225	10.1%
Capital Outlay	1,244,784	966,145	8,932,707	8,690,537	-2.7%
Fund Transfers	1,626,815	1,849,435	1,993,754	2,631,896	32.0%
Contingencies	0	0	500,000	500,000	0.0%
Ending Fund Balance	11,777,703	12,941,593	2,001,890	2,895,616	44.6%
TOTAL REQUIREMENTS BY OBJECT	19,544,134	21,590,433	21,419,250	23,398,694	9.2%
 <u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	10,613,320	12,391,551	10,540,543	12,133,160	15.1%
Land Conservation Fund	7,490,717	7,268,144	8,651,707	8,485,534	-1.9%
Partner Grants Management Fund	0	0	25,000	25,000	0.0%
Grants Fund	1,440,097	1,930,738	2,202,000	2,755,000	25.1%
GRAND TOTAL ALL FUNDS	19,544,134	21,590,433	21,419,250	23,398,694	9.2%
 <u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	4,292,381	4,969,675	3,773,420	5,074,413	34.5%
Property Tax	5,708,791	6,147,857	6,379,272	6,736,902	5.6%
Federal Revenue	19,500	0	20,000	18,000	-10.0%
State Revenue	109,462	96,604	96,594	96,594	0.0%
Local Revenue	21,282	47,070	0	0	0.0%
Other Income	461,904	1,130,345	271,257	207,251	-23.6%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	10,613,320	12,391,551	10,540,543	12,133,160	15.1%
 REQUIREMENTS:					
Administrative Services	1,077,297	1,436,184	1,524,760	1,487,300	-2.5%
Environmental and Conservation Services	2,939,533	3,364,479	4,520,139	4,618,348	2.2%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Transfers Out	1,626,815	1,849,435	1,993,754	2,631,896	32.0%
Contingencies	0	0	500,000	500,000	0.0%
Ending Fund Balance	4,969,675	5,741,453	2,001,890	2,895,616	44.6%
TOTAL FUND REQUIREMENTS	10,613,320	12,391,551	10,540,543	12,133,160	15.1%



Established in 1944

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT

3236 S Kelly Ave UNIT 200,
Portland, OR 97239
www.wmswcd.org
503-238-4775

Background:

West Multnomah Soil & Water Conservation District (WMSWCD) was established in 1944 as the Sauvie Island Soil Conservation District. In April 1975, the district expanded to its current size which includes the portion of Multnomah County west of the Willamette River, all of Sauvie Island including a portion of the island in Columbia County, and a portion of the Bonny Slope region of the Tualatin Mountains in Washington County. The district changed to its existing name as a result of the expansion.

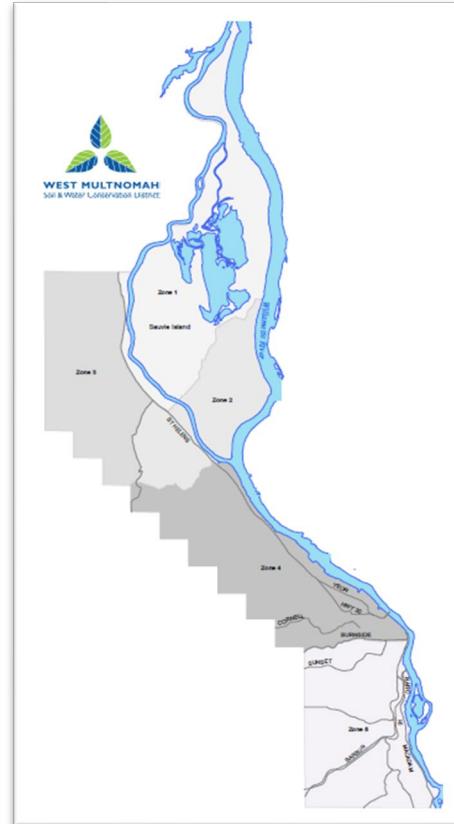
A board of seven directors governs the district. Directors are elected by voters and five of the seven positions are classified as zone positions. The other two positions are at-large.

Permanent Property Tax Rate: \$0.0750

Outstanding Debt as of 6-30-25: None

Highlights of the 2025-26 Budget:

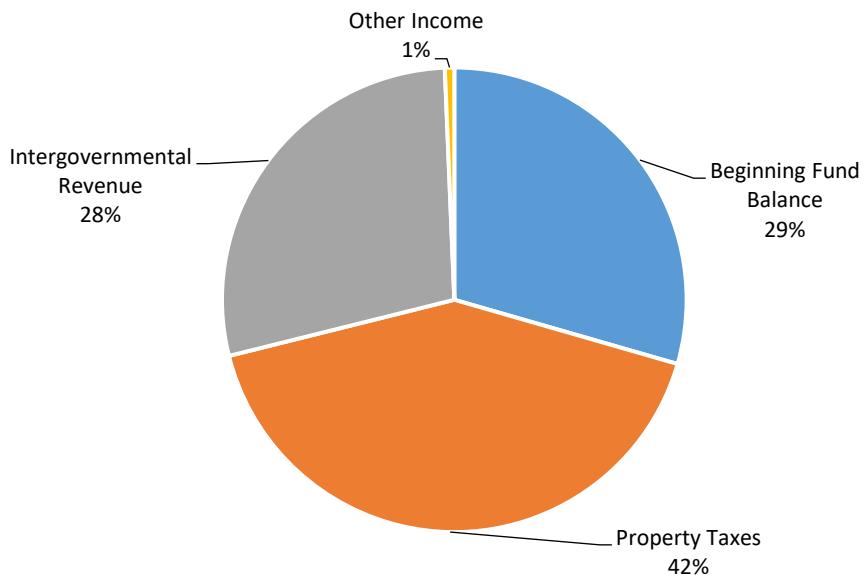
- The total budget is \$5,187,057, an increase of \$1,043,032 (25%) from the FY 2024-25 budget of \$4,144,025.
- A significant portion of this increase—\$1,034,500—is associated with anticipated federal grant funding from the USDA Community Wildfire Defense Grant (CWDG).
- Personnel Services total \$1,761,702, an increase of \$109,546 (7%) from FY25. This includes salary step increases, a 2.9% COLA, and rising benefit costs.
- Materials & Services total \$2,137,105, increasing \$852,843 (66%) due to higher rental expenses from adding another office space and increased contracted services for legal, HR, and accounting.



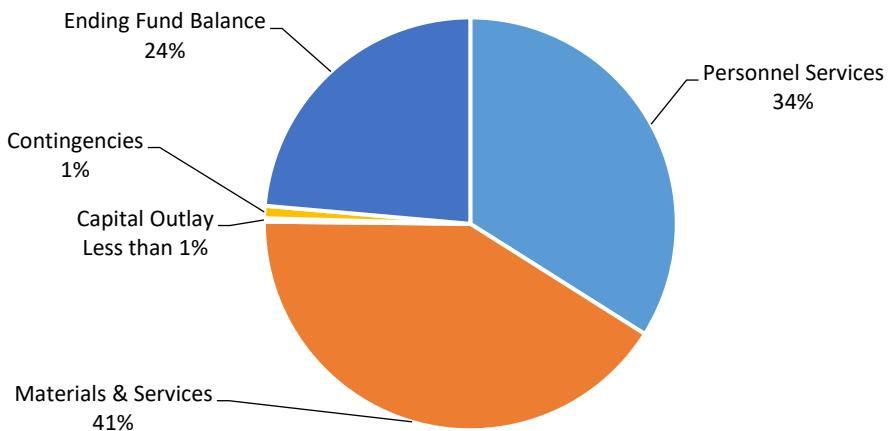
General Information:

West Multnomah Soil & Water CD	2021-22	2022-23	2024-25	2025-26
Assessed Value in Billions	\$29.114	\$31.049	\$31.020	\$31.255
Real Market Value (M-5) in Billions	\$60.001	\$58.465	\$54.820	\$52.890
Property Tax Rate Extended: Operations	\$0.0750	\$0.0750	\$0.0750	\$0.0750
Measure 5 Impact	\$-90,748	\$-102,466	\$-133,096	\$-159,986
Number of Employees (FTE's)	11	11	12	12

West Multnomah Soil & Water FY 26 Budget Resources



West Multnomah Soil & Water FY 26 Budget Requirements



West Multnomah Soil & Water

	Budget Summary				
	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	1,998,157	2,051,447	2,136,000	2,140,000	0.2%
Prior Years Property Taxes	46,670	44,109	20,448	20,693	1.2%
TOTAL PROPERTY TAX	2,044,827	2,095,556	2,156,448	2,160,693	0.2%
RESOURCES:					
Beginning Fund Balance	1,486,090	1,642,664	1,472,000	1,528,000	3.8%
Property Taxes	2,044,827	2,095,556	2,156,448	2,160,693	0.2%
Intergovernmental Revenue	220,303	198,639	467,328	1,464,463	213.4%
Other Income	74,685	109,663	48,250	33,900	-29.7%
TOTAL RESOURCES	3,825,905	4,046,522	4,144,026	5,187,056	25.2%
REQUIREMENTS BY OBJECT:					
Personnel Services	1,453,165	1,726,975	1,652,157	1,761,702	6.6%
Materials & Services	720,389	731,228	1,285,262	2,137,104	66.3%
Capital Outlay	9,687	47,844	12,820	14,000	9.2%
Contingencies	0	0	50,000	50,000	0.0%
Ending Fund Balance	1,642,664	1,588,659	1,143,787	1,224,250	7.0%
TOTAL REQUIREMENTS BY OBJECT	3,825,905	4,094,706	4,144,026	5,187,056	25.2%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	3,825,905	4,094,706	4,144,026	5,187,056	25.2%
GRAND TOTAL ALL FUNDS	3,825,905	4,094,706	4,144,026	5,187,056	25.2%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	1,486,090	1,642,664	1,472,000	1,528,000	3.8%
Property Tax	2,044,827	2,095,556	2,156,448	2,160,693	0.2%
Federal Revenue	56,200	33,188	234,414	1,234,500	426.6%
State Revenue	149,971	165,451	232,914	229,963	-1.3%
Local Revenue	14,132	0	0	0	0.0%
Other Income	74,685	109,663	48,250	33,900	-29.7%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	3,825,905	4,046,522	4,144,026	5,187,056	25.2%
REQUIREMENTS:					
Environmental and Conservation Services	2,183,241	2,506,047	2,950,239	3,912,806	32.6%
Contingencies	0	0	50,000	50,000	0.0%
Ending Fund Balance	1,642,664	1,588,659	1,143,787	1,224,250	7.0%
TOTAL FUND REQUIREMENTS	3,825,905	4,094,706	4,144,026	5,187,056	25.2%

West Multnomah Soil & Water Conservation District has only one fund, the General Fund.

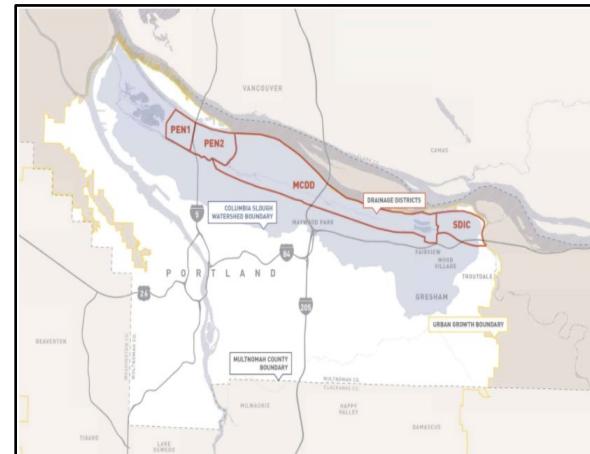
Established 2020
URBAN FLOOD SAFETY AND WATER QUALITY DISTRICT

1880 NE Elrod Drive
Portland, OR 97211

<https://urbanfloodsafetyor.gov/district-history/>
503-281-5675

Background:

The Urban Flood Safety & Water Quality District (UFSWQD) was created by the Oregon State Legislature during the 2019 legislative session to modernize the management of 27 miles of levee and water conveyance system that run from North Portland through Gresham, Fairview, and Troutdale. The intent of this new special district was to consolidate the four independent drainage districts, each of which historically manages parts of the system. This consolidation occurred in July 2024. The district will help to establish a safer, more modern and sustainable way to manage flood safety along the Columbia River in the Portland metropolitan region.



The UFSWQD boundary is tied to the portion of Multnomah County that lies within the Urban Growth Boundary (UGB) as set by Metro, reflecting where the greatest economic benefit is expected due to the activity and infrastructure made possible by the levee and water conveyance systems.

Permanent Property Tax Rate: None

Outstanding Debt as of 6-30-25: \$27,386,195

Highlights of the 2025-26 Budget:

- This 2025-26 budget is \$64.4 million and represents the second year of operations for the consolidated Urban Flood Safety & Water Quality District (UFSWQD).
- Voters approved a \$150.0 general obligation million bond measure in May 2024. This budget assumes issuance of \$15.0 million for capital projects in FY 26.
- The budget continues the district's new ongoing revenue structure, comprised of:
- A Flood Safety Benefit Fee charged across the entire district (individual cities and the county are responsible for collecting the fee and submitting to UFSWQD).
- Property tax assessments in the managed floodplain.

General information:

Urban Flood Safety & Water Quality	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions			\$99.517	\$102.525
Real Market Value (M-5) in Billions				\$241.542
Property Tax Rate Extended: Debt Service			\$0.0142	\$0.0135
Number of Employees (FTE's)			42	43

Urban Flood Safety & Water Quality

	Budget Summary				
	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
GO Debt Property Taxes	0	0	1,345,100	1,251,000	-7.0%
TOTAL PROPERTY TAX	0	0	1,345,100	1,251,000	-7.0%
RESOURCES:					
Beginning Fund Balance	755,971	597,565	12,167,000	28,035,000	130.4%
Property Taxes	0	0	1,345,100	1,251,000	-7.0%
Other Taxes	0	0	9,199,700	9,553,000	3.8%
Intergovernmental Revenue	0	0	6,262,000	6,450,000	3.0%
Fees and Charges	0	100,000	1,237,200	1,274,000	3.0%
Other Income	14,780	34,523	3,735,100	2,838,000	-24.0%
Debt Proceeds	1,244,405	1,286,664	23,245,000	15,000,000	-35.5%
TOTAL RESOURCES	2,015,156	2,018,752	57,191,100	64,401,000	12.6%
REQUIREMENTS BY OBJECT:					
Personnel Services	0	0	7,959,400	8,770,000	10.2%
Materials & Services	1,373,186	1,159,298	6,120,800	6,395,300	4.5%
Capital Outlay	0	0	12,170,400	21,758,500	78.8%
Debt Service	44,405	86,664	2,300,100	2,173,846	-5.5%
Contingencies	0	0	985,000	1,360,000	38.1%
Ending Fund Balance	597,565	772,790	27,655,400	23,943,354	-13.4%
TOTAL REQUIREMENTS BY OBJECT	2,015,156	2,018,752	57,191,100	64,401,000	12.6%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	2,015,156	2,018,752	32,201,000	35,850,000	11.3%
Debt Service Fund	0	0	1,345,100	1,251,000	-7.0%
Bond Capital Projects Fund	0	0	23,645,000	27,300,000	15.5%
GRAND TOTAL ALL FUNDS	2,015,156	2,018,752	57,191,100	64,401,000	12.6%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	755,971	597,565	12,167,000	16,035,000	31.8%
Other Taxes	0	0	9,199,700	9,553,000	3.8%
Local Revenue	0	0	6,262,000	6,450,000	3.0%
Fees and Charges	0	100,000	1,237,200	1,274,000	3.0%
Other Income	14,780	34,523	3,335,100	2,538,000	-23.9%
Debt Proceeds	1,244,405	1,286,664	0	0	0.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	2,015,156	2,018,752	32,201,000	35,850,000	11.3%
REQUIREMENTS:					
Administrative Services	1,417,591	1,245,962	6,041,700	6,293,100	4.2%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Community Development	0	0	3,571,100	3,587,700	0.5%
Public Works	0	0	5,422,400	6,214,500	14.6%
Facilities/Capital	0	0	4,655,400	3,690,700	-20.7%
Contingencies	0	0	985,000	1,360,000	38.1%
Ending Fund Balance	597,565	772,790	11,525,400	14,704,000	27.6%
TOTAL FUND REQUIREMENTS	2,015,156	2,018,752	32,201,000	35,850,000	11.3%

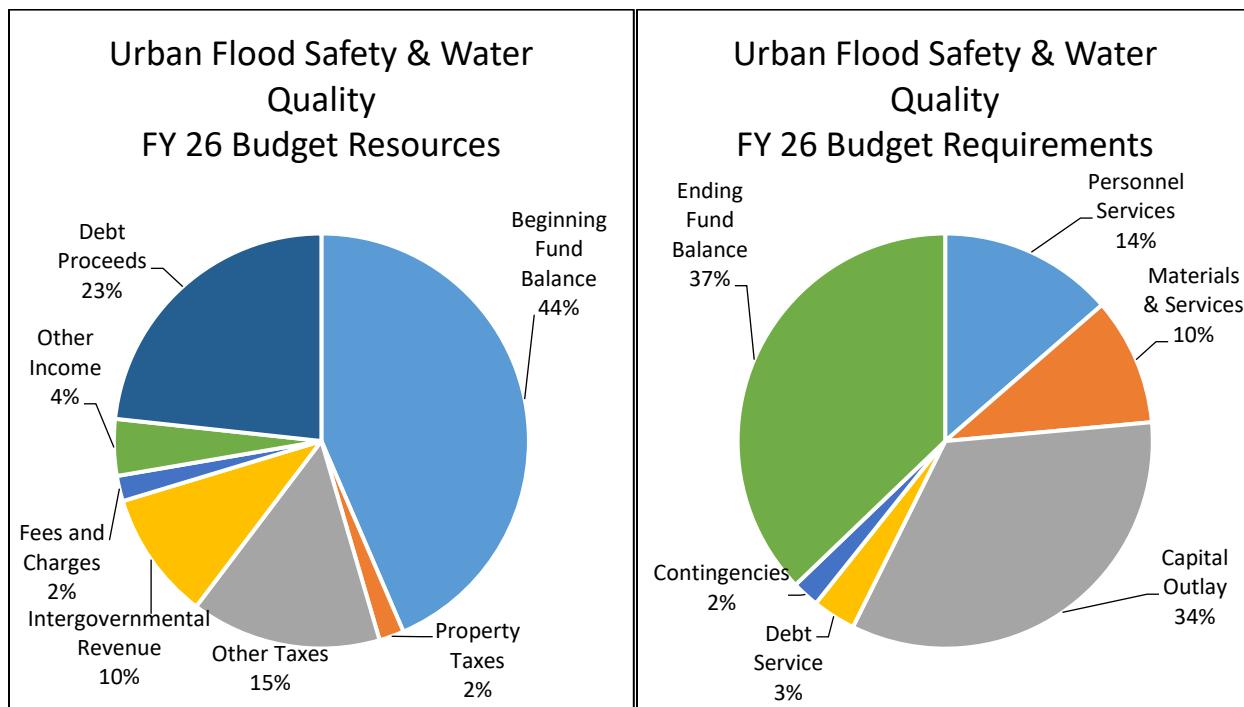
DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

GO Debt Property Taxes	0	0	1,345,100	1,251,000	-7.0%
Federal Revenue	0	0	0	0	0.0%
TOTAL FUND RESOURCES	0	0	1,345,100	1,251,000	-7.0%

REQUIREMENTS:

Debt Service	0	0	1,345,100	1,243,846	-7.5%
Ending Fund Balance	0	0	0	7,154	0.0%
TOTAL FUND REQUIREMENTS	0	0	1,345,100	1,251,000	-7.0%



Established on June 6, 2018

CITY OF FAIRVIEW URBAN RENEWAL AGENCY

1300 NE Village Street
Fairview, Oregon 97024

www.fairvieworegon.gov/487/urban-renewal
503-665-7929

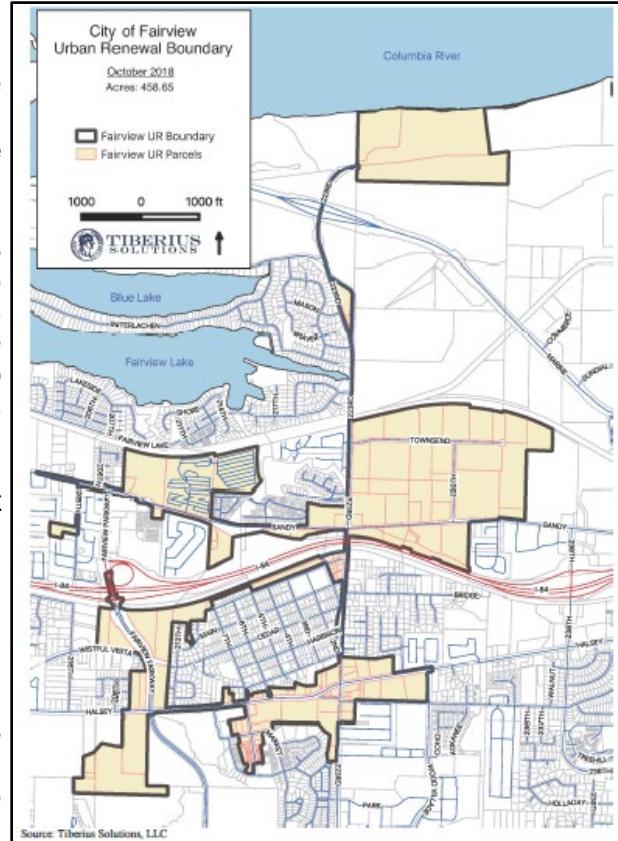
Background:

The Fairview City Council created the agency on June 6, 2018. The Council adopted the Urban Renewal Area Plan on November 7, 2018. The Council serves as the agency's governing body and city staff will provide administrative services for the agency.

The district consists of four geographical areas dispersed through the city. It has approximately 458 total acres: 403 acres of land in tax lots and 55 acres of public rights-of-way. The city anticipates that the plan will take 25 years of tax increment collections to implement. The maximum amount of indebtedness that may be issued for the plan is \$51 million.

The plan includes economic development incentives, city-owned infrastructure improvements, and economic development projects.

The agency receives tax dollars based on the growth in assessed value in the plan area above the "frozen value". The frozen value is set as the assessed value from the 2018-19 assessment roll. The agency is required to dedicate this tax increment financing (TIF) revenue to repay the debt used to finance projects and has no separate taxing authority.



The agency issued \$3.4 million in bonds in FY 2019-20 to begin the tax increment financed projects.

Fairview URA budgets on a biennial basis. For consistency with other jurisdictions, numbers in the budget summary table are shown on an annual basis. Fairview URA no longer provides annual budget data, and so the biennial split is estimated using the best data available.

Outstanding Debt as of 6-30-25: \$7,782,000

General Information:

City of Fairview Urban Renewal Agency	2022-23	2023-24	2024-25	2025-26
Base Frozen Value in Millions	\$153.6	\$153.6	\$153.6	\$153.6
Excess Value in Millions	\$47.5	\$84.2	\$108.3	\$131.2
Total Value All Plan Areas in Millions	\$201.2	\$237.8	\$261.9	\$284.8
Number of Plan Areas	1	1	1	1
Measure 5 Impact	\$-224	\$-461	\$-6,730	\$-11,412

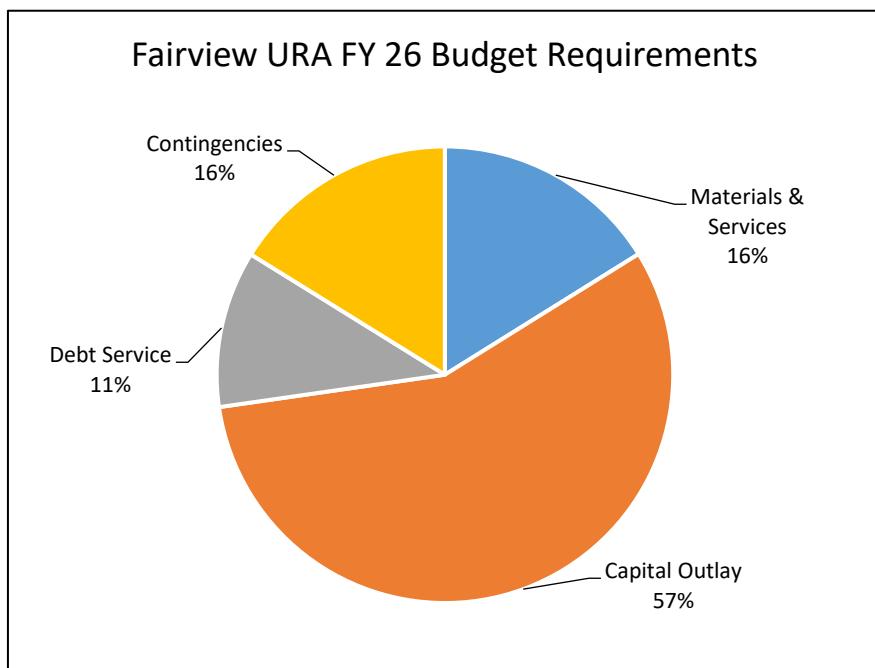
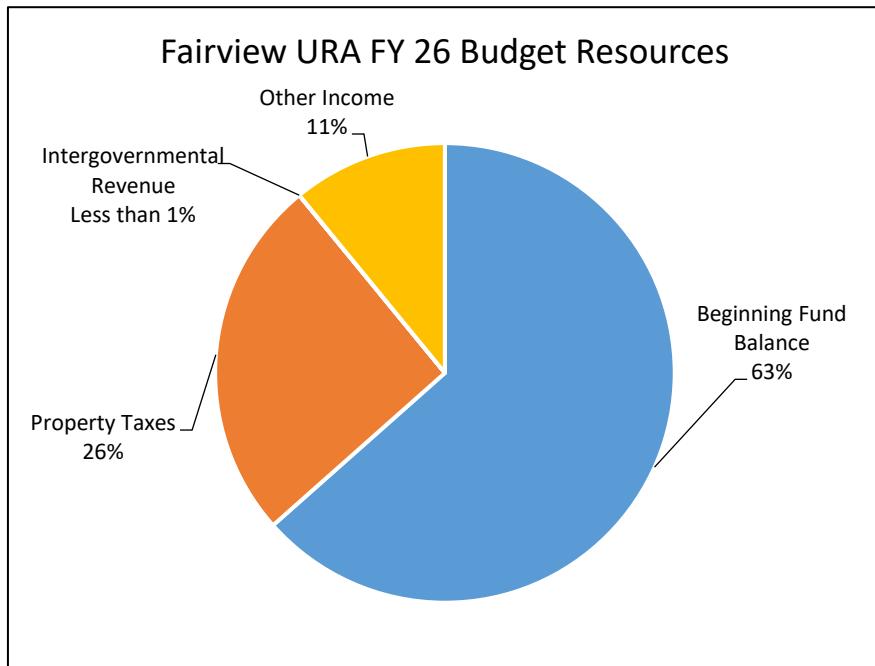
** Fairview URA is a Limited Member of TSCC so TSCC provides consulting and advisory services but does not certify its budget.*

Fairview URA

Budget Summary

	2022-23	2023-24	2024-25	2025-26	% Change
	Actual	Actual	Revised	Adopted	
SUMMARY OF ALL FUNDS					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	669,226	1,179,961	1,191,643	1,476,900	23.9%
TOTAL PROPERTY TAX	669,226	1,179,961	1,191,643	1,476,900	23.9%
RESOURCES:					
Beginning Fund Balance	3,318,713	2,475,378	0	3,660,000	0.0%
Property Taxes	669,226	1,179,961	1,191,643	1,476,900	23.9%
Intergovernmental Revenue	524	890	0	900	0.0%
Other Income	426,847	763,211	336,000	630,000	87.5%
Debt Proceeds	0	0	5,000,000	0	-100.0%
TOTAL RESOURCES	4,415,310	4,419,440	6,527,643	5,767,800	-11.6%
REQUIREMENTS BY OBJECT:					
Materials & Services	1,045,819	300,164	1,392,321	930,400	-33.2%
Capital Outlay	256,004	36,381	2,920,000	3,264,600	11.8%
Debt Service	638,109	674,425	1,558,000	640,300	-58.9%
Contingencies	0	0	1,366,681	932,500	-31.8%
Ending Fund Balance	2,475,378	3,408,470	(709,359)	0	-100.0%
TOTAL REQUIREMENTS BY OBJECT	4,415,310	4,419,440	6,527,643	5,767,800	-11.6%
SUMMARY OF BUDGET - BY FUND					
General Fund	4,415,310	4,419,440	6,527,643	5,767,800	-11.6%
GRAND TOTAL ALL FUNDS	4,415,310	4,419,440	6,527,643	5,767,800	-11.6%
DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	3,318,713	2,475,378	0	3,660,000	0.0%
Property Tax	669,226	1,179,961	1,191,643	1,476,900	23.9%
State Revenue	524	890	0	900	0.0%
Other Income	426,847	763,211	336,000	630,000	87.5%
Debt Proceeds	0	0	5,000,000	0	-100.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	4,415,310	4,419,440	6,527,643	5,767,800	-11.6%
REQUIREMENTS:					
Economic Development	1,301,823	336,545	4,312,321	4,195,000	-2.7%
Debt Service	638,109	674,425	1,558,000	640,300	-58.9%
Contingencies	0	0	1,366,681	932,500	-31.8%
Ending Fund Balance	2,475,378	3,408,470	(709,359)	0	-100.0%
TOTAL FUND REQUIREMENTS	4,415,310	4,419,440	6,527,643	5,767,800	-11.6%

Note on Fairview URA budget data: The district has not completed the FY 22-23 audit, and since they are on a biennial budget cycle, there is no budget document to provide the FY22-23 numbers. Please contact the district directly for any questions on the FY 22-23 data.



Established in 2003
GRESHAM REDEVELOPMENT COMMISSION

1333 NW Eastman Parkway
 Gresham, Oregon 97030
www.greshamoregon.gov/urbanrenewal
 503-618-2756

Background:

The Gresham Redevelopment Commission (GRDC) consists of the seven members of the Gresham City Council. The City of Gresham created the GRDC to implement the provisions of the Rockwood/West Gresham Urban Renewal Plan. The purpose of the plan is to develop projects as specified in the plan document that "rebuild and strengthen" the Rockwood/West Gresham area. The GRDC is authorized to incur debt to finance the projects specified in the Plan. The maximum amount of debt that can be incurred is \$92 million over 20 years.

In May 2022, Gresham voters approved extending the district until 2029, giving the city more time to spend an estimated \$37 million on new projects.

The GRDC receives tax dollars based on the growth in assessed value in the plan area above the "frozen value". The frozen value is set as the assessed value from the 2002-03 assessment roll.

This is called tax increment financing (TIF). The GRDC dedicates TIF tax revenue to repay debt used to finance projects. The Commission has no separate taxing authority.

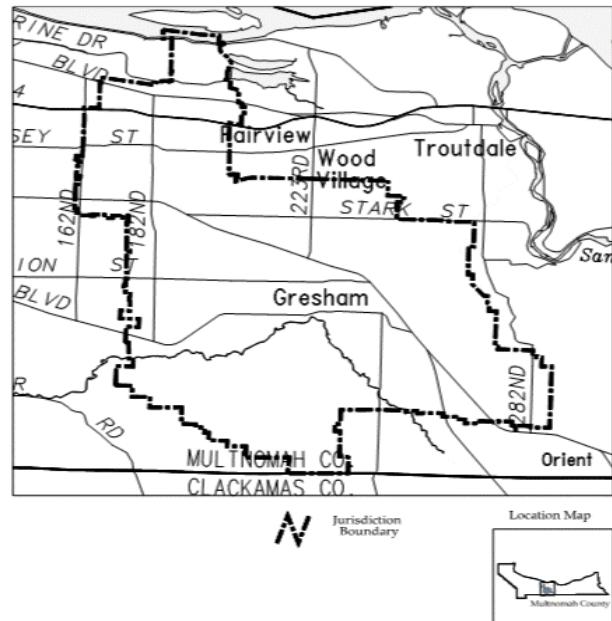
The urban renewal plan area encompasses an area of 1,212 acres within the City of Gresham in east Multnomah County. The area includes Rockwood's town center, property that fronts NE 181st Avenue, Burnside and Stark streets, the eastern part of the Banfield Corporate Park, and specific industrial properties located North of Interstate 84.

Outstanding Debt as of 6-30-25: None

General Information:

Gresham Redevelopment Comm.	2022-23	2023-24	2024-25	2025-26
Base Frozen Value in Millions	\$437.5	\$437.5	\$437.5	\$437.5
Excess Value in Millions	\$475.1	\$583.1	\$538.8	\$631.8
Total Value All Plan Areas in Millions	\$912.6	\$1,020.6	\$1,021.3	\$1,069.3
Number of Plan Areas	1	1	1	1
Measure 5 Impact	\$-20,267	\$-39,067	\$-35,571	\$-44,006

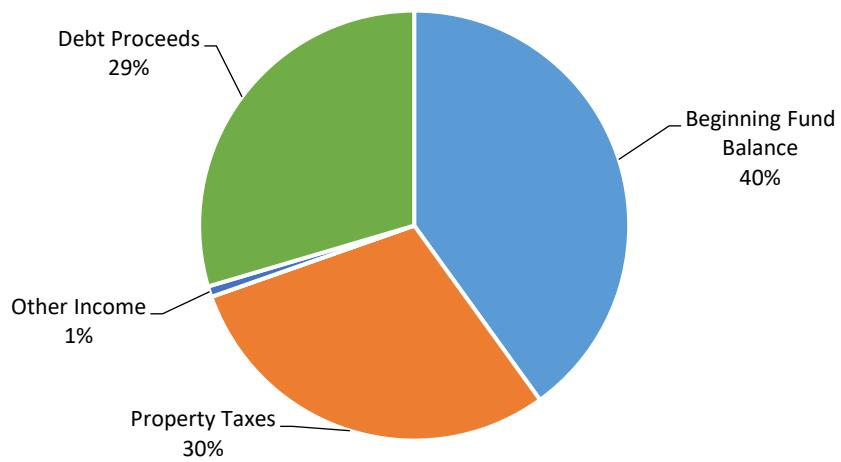
**Gresham Redevelopment Commission has withdrawn from TSCC jurisdiction so TSCC does not review or certify its budget.*



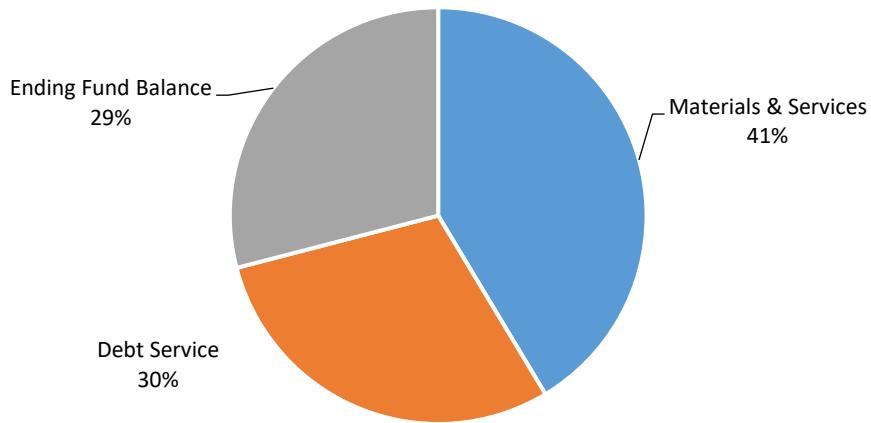
Gresham Redevelopment Commission

	Budget Summary				
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	6,691,687	8,058,039	9,029,200	8,510,000	-5.8%
Prior Years Property Taxes	99,864	212,063	98,000	143,000	45.9%
TOTAL PROPERTY TAX	6,791,551	8,270,102	9,127,200	8,653,000	-5.2%
RESOURCES:					
Beginning Fund Balance	13,246,595	4,165,143	6,932,700	11,717,000	69.0%
Property Taxes	6,791,551	8,270,102	9,127,200	8,653,000	-5.2%
Intergovernmental Revenue	5,682	2,871	0	0	0.0%
Fees and Charges	54,000	54,000	0	0	0.0%
Other Income	595,086	269,259	185,600	235,000	26.6%
Debt Proceeds	3,000,000	7,389,900	9,127,200	8,652,000	-5.2%
TOTAL RESOURCES	23,692,914	20,151,275	25,372,700	29,257,000	15.3%
REQUIREMENTS BY OBJECT:					
Materials & Services	1,416,720	4,515,000	7,457,000	12,109,000	62.4%
Debt Service	18,111,051	7,389,900	9,127,200	8,652,000	-5.2%
Ending Fund Balance	4,165,143	8,246,375	8,788,500	8,496,000	-3.3%
TOTAL REQUIREMENTS BY OBJECT	23,692,914	20,151,275	25,372,700	29,257,000	15.3%
SUMMARY OF BUDGET - BY FUND					
Capital Projects Fund	4,991,203	11,217,085	14,343,400	18,996,000	32.4%
Debt Service Fund	18,701,711	8,934,190	11,029,300	10,261,000	-7.0%
GRAND TOTAL ALL FUNDS	23,692,914	20,151,275	25,372,700	29,257,000	15.3%
DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	1,591,959	3,574,483	5,209,300	10,141,000	94.7%
Fees and Charges	54,000	54,000	0	0	0.0%
Other Income	345,245	198,702	6,900	203,000	2842.0%
Debt Proceeds	3,000,000	7,389,900	9,127,200	8,652,000	-5.2%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	4,991,204	11,217,085	14,343,400	18,996,000	32.4%
REQUIREMENTS:					
Economic Development	1,416,720	4,515,000	7,457,000	12,109,000	62.4%
Ending Fund Balance	3,574,483	6,702,085	6,886,400	6,887,000	0.0%
TOTAL FUND REQUIREMENTS	4,991,203	11,217,085	14,343,400	18,996,000	32.4%

Gresham Redevelopment Commission
FY 26 Budget Resources



Gresham Redevelopment Commission
FY 26 Budget Resources



Established in 1958
PROSPER PORTLAND

222 NW 2nd Avenue
Portland, Oregon 97209
www.prosperportland.us
503-823-3200

Background:

Prosper Portland was created as a city agency by Portland voters in 1958. The district consists of five non-salaried members appointed by the mayor and approved by City Council. The purpose is to deliver projects and programs that achieve the city's housing, economic development and redevelopment priorities. It receives tax dollars based on the growth in assessed value in the plan areas ("excess value") and special taxing authority under Measure 50.

Major sponsored developments include the KOIN Center, River Place, Pioneer Place, Waterfront Park, the Pearl District, and the South Waterfront neighborhood. Also, various housing projects and community improvements have occurred throughout the city such as extending TriMet's light rail system and building the Portland Streetcar system.

Outstanding Debt as of 6-30-25: None (the City of Portland shoulders all Prosper Portland debt)

Highlights of the 2025-26 Budget:

- The budget is \$347 million, \$202 million (37%) less than FY 2024-25.
- The decrease is mostly due to a beginning fund balance reduction of \$148 million as tax increment financing district funds are spent down on projects and districts are closed. Debt proceeds also see reduction (\$26 million, \$36 million less than Revised Budget) as fewer bonds are issued for projects. General Fund expenditures fall by \$10 million with decreases in grant and technical assistance spending.
- Prosper Portland introduces six new districts in this budget: 82nd Ave; Central Eastside Corridor; East 205; Lloyd-Holladay; Sumner, Parkrose, Argay, Columbia (SPACC); and Westside TIF districts. The total funds budgeted for these districts is \$35 million and will continue to grow as the districts levy additional TIF taxes in the future.
- Prosper Portland's total FY 2025-26 revenue from these sources is \$16 million, a decline of \$9 million from FY 2024-25. These resources make up about 23% of Prosper Portland's 5-year revenue forecast, net of service reimbursements and transfer in.
- Property redevelopment is the largest category of budgeted expenditures. This category of spending sees a decrease of \$61 million (40%) as less activity is planned for the next fiscal year.

General Information:

Prosper Portland	2022-23	2023-24	2024-25	2025-26
Base Frozen Value in Billions	\$4.776	\$5.638	\$4.299	\$13.317
Excess Value Used in Billions	\$6.590	\$2.987	\$1.746	\$2.351
Excess Value Not Used in Billions	\$7.732	\$10.805	\$5.324	\$4.630
Total Value All Plan Areas in Billions	\$18.109	\$19.430	\$11.369	\$20.297
Special Levy Tax Rate	\$0.1887	\$0	\$0	\$0
Measure 5 Impact	\$-6,369,920	\$-2,574,197	\$-1,825,207	\$-2,675,248
Number of Employees (FTE's)	78	81	93	99

Prosper Portland

Budget Summary

SUMMARY OF ALL FUNDS PROPERTY TAX BREAKDOWN:	2022-23	2023-24	2024-25	2025-26	% Change
	Actual	Actual	Revised	Adopted	
TOTAL PROPERTY TAX	0	0	0	0	0.0%
RESOURCES:					
Beginning Fund Balance	339,244,476	351,172,663	361,974,564	213,938,600	-40.9%
Intergovernmental Revenue	24,692,644	27,665,678	36,303,328	24,424,581	-32.7%
Fees and Charges	11,356,553	3,813,766	13,551,140	16,084,195	18.7%
Other Income	15,443,630	21,851,553	21,574,583	24,756,051	14.7%
Debt Proceeds	56,887,187	57,787,139	61,437,452	25,668,589	-58.2%
Transfers In	22,862,572	89,897,507	53,781,144	42,023,574	-21.9%
TOTAL RESOURCES	470,487,062	552,188,306	548,622,211	346,895,590	-36.8%
REQUIREMENTS BY OBJECT:					
Personnel Services	16,615,298	19,458,630	22,237,844	23,186,260	4.3%
Materials & Services	56,040,806	66,681,211	196,674,596	138,725,702	-29.5%
Capital Outlay	19,734,443	16,898,868	58,303,184	30,660,911	-47.4%
Debt Service	4,061,276	0	0	0	0.0%
Fund Transfers	22,862,574	89,897,506	53,781,144	42,023,574	-21.9%
Contingencies	0	0	217,284,666	13,186,410	-93.9%
Ending Fund Balance	351,172,665	359,252,087	340,777	99,112,733	28984.3%
TOTAL REQUIREMENTS BY OBJECT	470,487,062	552,188,302	548,622,211	346,895,590	-36.8%
SUMMARY OF BUDGET - BY FUND					
General Fund	34,535,312	43,832,935	49,866,554	36,657,617	-26.5%
Housing & Comm Dev. Contract Fund	3,639,377	3,427,267	2,642,347	2,169,719	-17.9%
Comm Op & Enhancements Fund	2,564,205	3,087,624	2,961,196	2,375,000	-19.8%
Affordable Comm Tenanting Fund	501,321	517,013	517,012	15,926	-96.9%
American Rescue Plan Act Fund	7,659,916	9,142,107	3,522,924	0	-100.0%
Other Federal Grants Fund	2,951,359	2,201,043	8,030,807	7,080,926	-11.8%
Clean Energy Fund	0	0	8,500,000	11,855,696	39.5%
Enterprise Zone Fund	5,951,665	5,976,913	5,989,239	5,067,855	-15.4%
Ambassador Program Fund	12,916	13,312	13,000	0	-100.0%
NPI TIF Fund	1,340,461	981,990	0	0	0.0%
Cully TIF Fund	0	145,236	1,305,353	2,747,915	110.5%
Downtown Waterfront TIF Fund	38,383,160	32,966,551	31,296,974	202,942	-99.4%
East 205 TIF Fund	0	0	0	1,460,114	0.0%
North Macadam TIF Fund	49,901,097	71,303,824	72,818,862	58,172,534	-20.1%
River District TIF Fund	72,572,446	64,244,946	67,184,468	24,416,179	-63.7%
Central Eastside Corridor TIF Fund	0	0	0	191,981	0.0%
South Park Blocks TIF Fund	2,643,993	2,042,899	807,079	0	-100.0%
Sumner, Parkrose, Argay, Columbia TIF	0	0	0	581,396	0.0%
Convention Center TIF Fund	8,058,214	8,446,176	6,855,835	2,770,103	-59.6%
Central Eastside TIF Fund	39,473,828	37,583,141	27,329,650	10,880,308	-60.2%
Lents Town Center TIF Fund	48,744,452	48,433,602	27,581,875	8,509,783	-69.1%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Lloyd-Holladay TIF Fund	0	0	0	659,847	0.0%
Interstate Corridor TIF Fund	99,493,351	117,792,886	101,848,560	52,333,543	-48.6%
Gateway Regional Center TIF Fund	22,327,089	25,405,427	49,618,302	38,180,192	-23.1%
82nd Ave TIF Fund	0	0	0	899,991	0.0%
Airport Way TIF Fund	5,742,878	5,543,569	5,272,682	0	-100.0%
Westside TIF Fund	0	0	0	31,129,490	0.0%
Willamette Industrial TIF Fund	4,453,770	4,579,013	4,537,769	505,975	-88.8%
Strategic Investment Fund	8,695,493	54,573,678	60,838,777	41,108,859	-32.4%
Business Management Fund	10,697,457	9,799,367	9,278,647	6,917,271	-25.4%
Internal Service Fund	143,302	147,787	4,299	4,428	3.0%
GRAND TOTAL ALL FUNDS	470,487,062	552,188,306	548,622,211	346,895,590	-36.8%

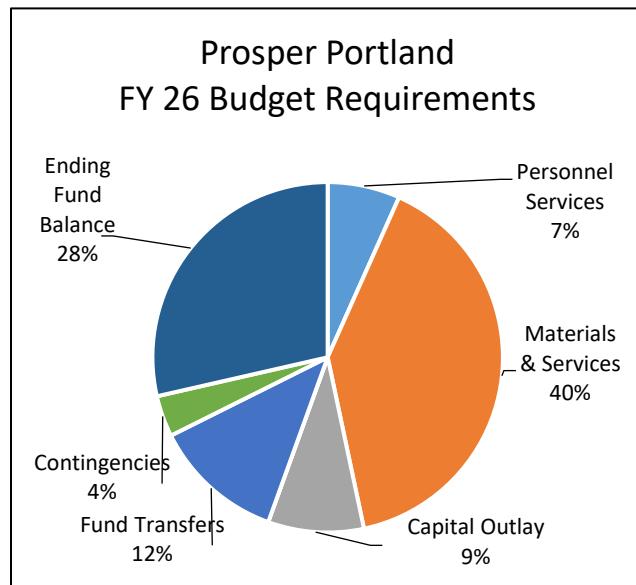
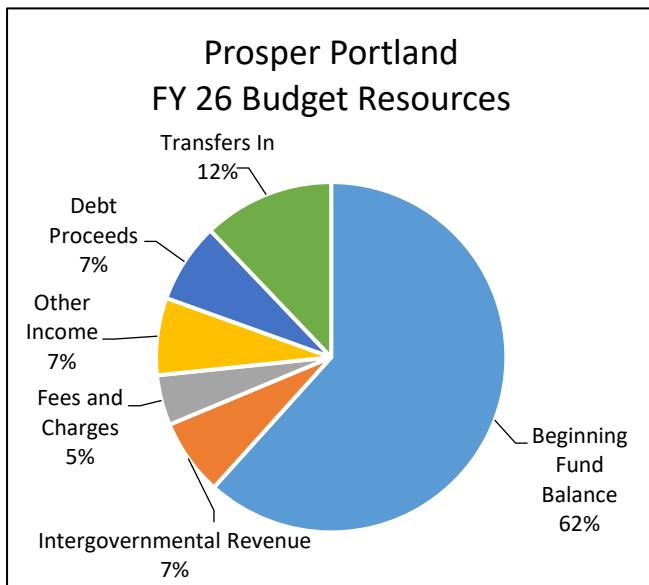
DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	1,604,287	2,014,870	5,204,307	3,255,765	-37.4%
State Revenue	68,375	121,243	889,270	80,000	-91.0%
Local Revenue	16,735,217	18,505,836	24,486,220	16,174,862	-33.9%
Fees and Charges	333,670	1,088,843	2,041,524	585,060	-71.3%
Other Income	414,040	534,579	619,738	98,117	-84.2%
Transfers In	15,379,723	21,567,564	16,625,495	16,463,813	-1.0%
TOTAL FUND RESOURCES	34,535,312	43,832,935	49,866,554	36,657,617	-26.5%

REQUIREMENTS:

Administrative Services	14,665,719	16,755,607	13,133,908	12,956,313	-1.4%
Economic Development	17,495,223	20,703,321	26,749,215	15,668,915	-41.4%
Transfers Out	359,499	1,167,598	5,904,660	7,984,201	35.2%
Contingencies	0	0	4,078,771	48,188	-98.8%
Ending Fund Balance	2,014,871	5,206,409	0	0	0.0%
TOTAL FUND REQUIREMENTS	34,535,312	43,832,935	49,866,554	36,657,617	-26.5%



Established in 2006
URBAN RENEWAL AGENCY OF THE CITY OF TROUTDALE

219 E Historic Columbia River Hwy
Troutdale, Oregon 97060
www.troutdaleoregon.gov
503-665-5175

Background:

The urban renewal agency was activated by the Troutdale City Council on January 24, 2006. The agency consists of the seven non-salaried members of the Troutdale City Council.

The urban renewal agency is authorized to incur debt (both short and long term) of up to a maximum of \$7,000,000. The plan expiration date is 2026.

The Urban Renewal Agency of the City of Troutdale will receive tax dollars based on the growth in assessed value in the plan area above the "frozen value". The frozen value is set as the assessed value from the 2005-06 assessment roll. This is called tax increment financing (TIF). The agency is required to dedicate TIF revenue to repay the debt used to finance projects. The Commission has no separate taxing authority.

This urban renewal area is approximately 48.2 acres bordered by Interstate 84 on the north, 257th on the west, the Union Pacific Railroad on the south and the Sandy River on the east. The area also includes Depot Park south of the Union Pacific Railroad tracks.

Outstanding Debt as of 6-30-25: \$6,500,000

General Information:



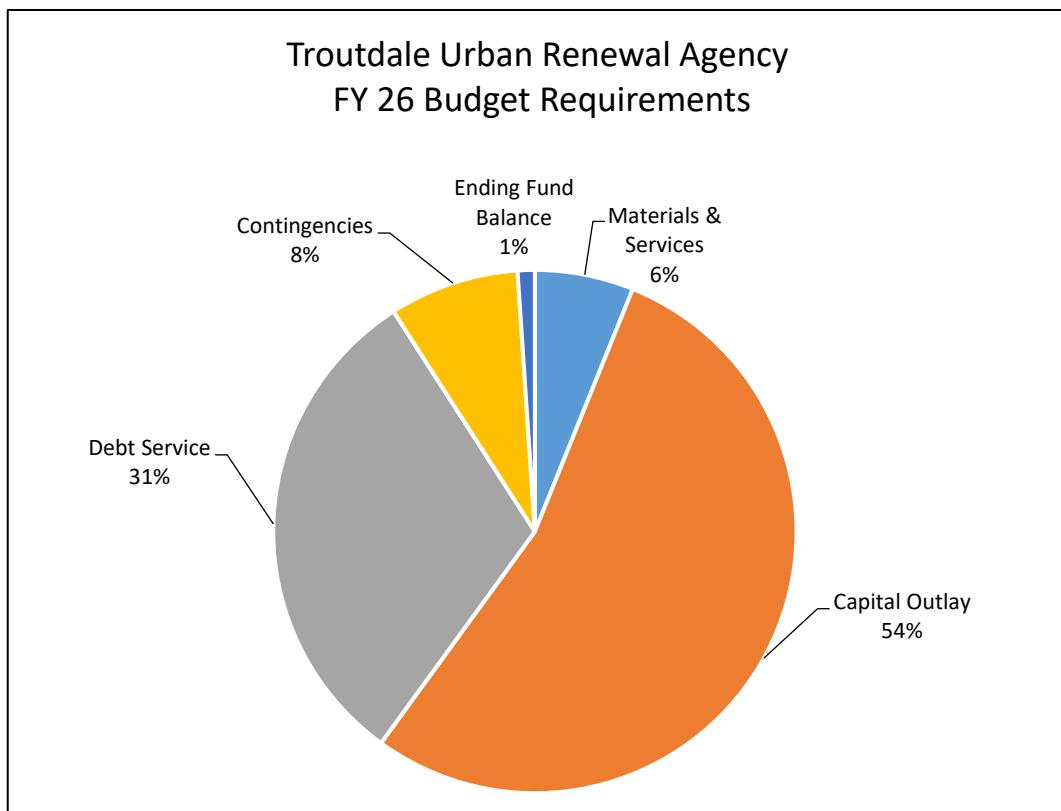
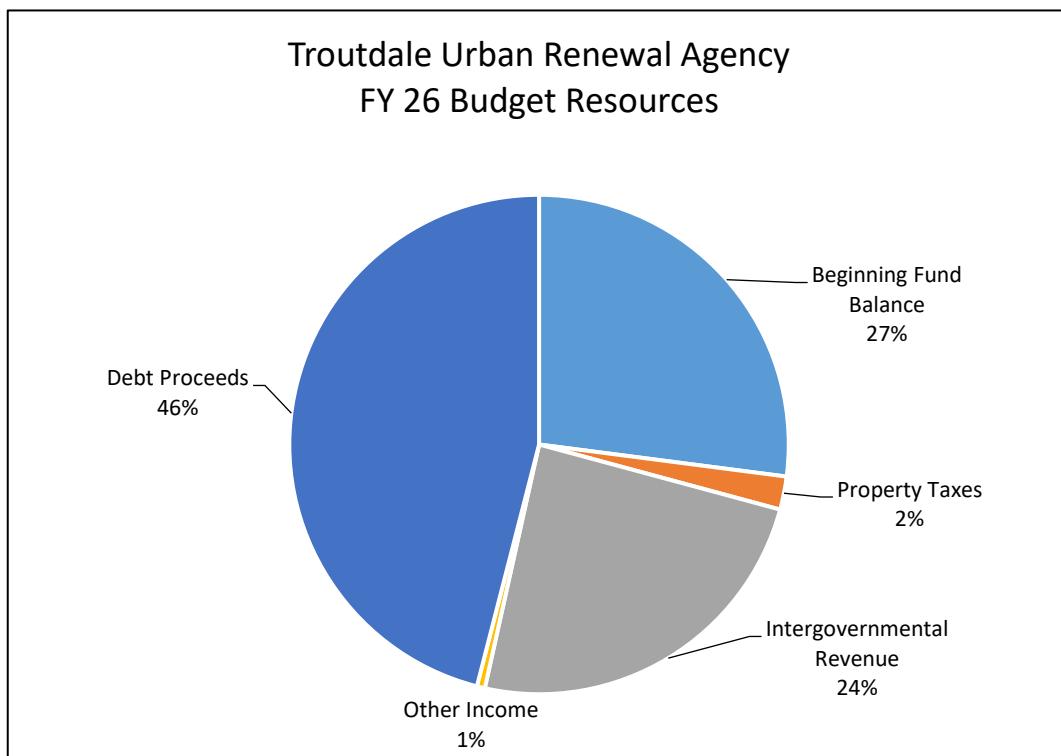
Urban Renewal Agency of City of Troutdale	2022-23	2023-24	2024-25	2025-26
Base Frozen Value in Millions	\$19.2	\$19.2	\$19.2	\$19.2
Excess Value in Millions	\$11.0	\$11.6	\$9.6	\$11.6
Total Value All Plan Areas in Millions	\$30.1	\$30.7	\$28.7	\$30.8
Number of Plan Areas	1	1	1	1
Measure 5 Impact	\$-4	\$-3	\$-128	-\$114

**Troutdale URA has withdrawn from TSCC jurisdiction so TSCC does not review or certify its budget.*

Urban Renewal Agency of the City of Troutdale

Budget Summary					
	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	152,435	152,435	176,225	147,227	-16.5%
Prior Years Property Taxes	6,070	6,070	2,000	2,000	0.0%
TOTAL PROPERTY TAX	158,505	158,505	178,225	149,227	-16.3%
RESOURCES:					
Beginning Fund Balance	334,084	282,211	1,478,625	1,882,120	27.3%
Property Taxes	158,505	158,505	178,225	149,227	-16.3%
Intergovernmental Revenue	0	0	2,700,000	1,690,000	-37.4%
Other Income	77,499	69,599	36,000	36,000	0.0%
Debt Proceeds	100,000	1,500,000	3,300,000	3,200,000	-3.0%
TOTAL RESOURCES	670,088	2,010,315	7,692,850	6,957,347	-9.6%
REQUIREMENTS BY OBJECT:					
Materials & Services	176,331	226,927	540,000	425,000	-21.3%
Capital Outlay	0	6,891	4,750,000	3,750,000	-21.1%
Debt Service	211,546	136,638	225,000	2,150,000	855.6%
Contingencies	0	0	2,149,784	558,736	-74.0%
Ending Fund Balance	282,212	1,639,860	28,066	73,611	162.3%
TOTAL REQUIREMENTS BY OBJECT	670,089	2,010,316	7,692,850	6,957,347	-9.6%
<u>SUMMARY OF BUDGET - BY FUND</u>					
Riverfront Development Fund	434,115	1,810,554	7,439,784	6,733,736	-9.5%
Debt Service Fund	235,973	199,761	253,066	223,611	-11.6%
GRAND TOTAL ALL FUNDS	670,088	2,010,315	7,692,850	6,957,347	-9.6%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	262,637	257,784	1,408,784	1,812,736	28.7%
Federal Revenue	0	0	750,000	450,000	-40.0%
State Revenue	0	0	0	225,000	0.0%
Local Revenue	0	0	1,950,000	1,015,000	-47.9%
Other Income	71,478	52,770	31,000	31,000	0.0%
Debt Proceeds	100,000	1,500,000	3,300,000	3,200,000	-3.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	434,115	1,810,554	7,439,784	6,733,736	-9.5%
REQUIREMENTS:					
Economic Development	176,331	233,818	5,290,000	4,175,000	-21.1%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Debt Service	0	0	0	2,000,000	0.0%
Contingencies	0	0	2,149,784	558,736	-74.0%
Ending Fund Balance	257,784	1,576,736	0	0	0.0%
TOTAL FUND REQUIREMENTS	434,115	1,810,554	7,439,784	6,733,736	-9.5%

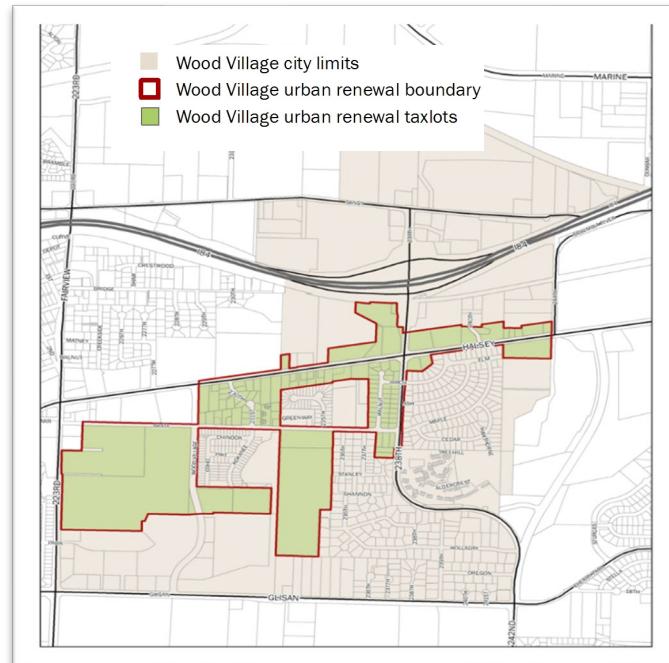


Established in 2010
URBAN RENEWAL AGENCY OF THE CITY OF WOOD VILLAGE

2055 NE 238th Drive
Wood Village, Oregon 97060
www.woodvillageor.gov/government/urban-renewal
503-667-6211

Background:

The Urban Renewal Agency of the City of Wood Village was created by the Wood Village City Council January 12, 2010 and consists of an 8-member board made up of five City Council members and three Wood Village citizens. The agency was created to implement improvement projects in the area such as: infrastructure improvements to streets and sidewalks; creation of a Redevelopment Assistance Program to allow acquisition and resale of property; provide economic development assistance for businesses, marketing, and job creation; safe housing development; public facilities improvements such as water lines, stormwater drainage and utility improvements; and planning an environmentally clean and sustainable city by assisting developers in design of LEED certified buildings.



The urban renewal agency is authorized to incur debt up to a maximum of \$11,750,000. The plan is anticipated to take 21 years to implement.

The agency receives tax dollars based on the growth in assessed value in the plan area above the "frozen value". The frozen value is set as the assessed value from the 2009-10 assessment roll. This is called tax increment financing (TIF). The agency is required to dedicate TIF revenue to repay the debt used to finance projects and has no separate taxing authority.

The agency is comprised of approximately 129 acres within the City of Wood Village and is located in east Multnomah County approximately 15 miles from downtown Portland.

Outstanding Debt as of 6-30-25: \$2,408,005

General Information:

Urban Renewal Agency of City of Wood Village	2022-23	2023-24	2024-25	2025-26
Base Frozen Value in Millions	\$38.3	\$38.3	\$38.3	\$38.3
Excess Value in Millions	\$41.5	\$41.9	\$44.3	\$46.8
Total Value All Plan Areas in Millions	\$79.9	\$80.3	\$82.6	\$85.1
Number of Plan Areas	1	1	1	1
Number of Employees (FTE's)	0.1	0.5	0.5	0.5

* Urban Renewal Agency of Wood Village is a Limited Member of TSCC so TSCC provides consulting and advisory services but does not certify its budget.

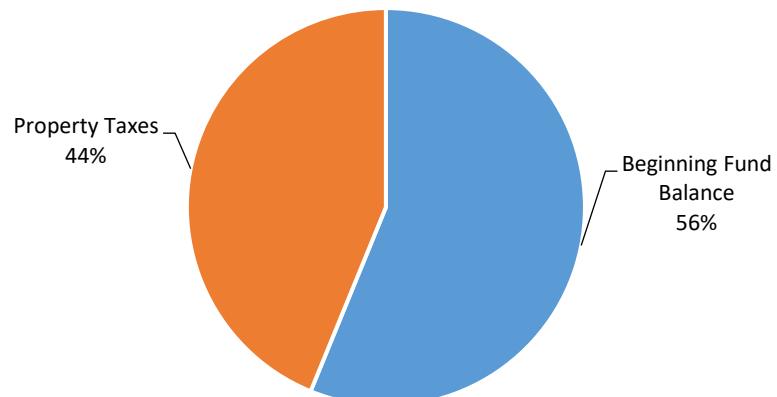
Wood Village URA

Budget Summary

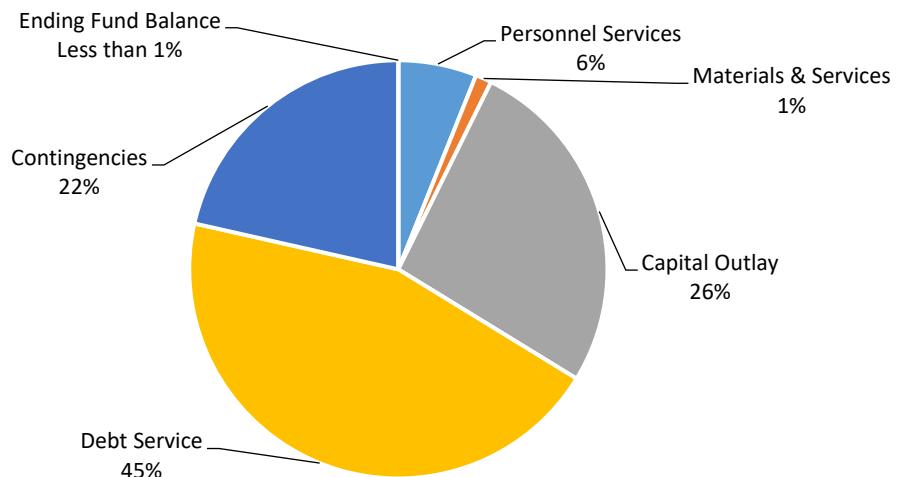
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	570,400	573,477	625,000	625,000	0.0%
Prior Years Property Taxes	2,402	4,445	3,000	38,000	1166.7%
TOTAL PROPERTY TAX	572,802	577,922	628,000	663,000	5.6%
RESOURCES:					
Beginning Fund Balance	2,059,412	1,526,891	940,000	850,000	-9.6%
Property Taxes	572,802	577,922	628,000	663,000	5.6%
Other Income	91,034	90,747	35,000	0	-100.0%
TOTAL RESOURCES	2,723,248	2,195,560	1,603,000	1,513,000	-5.6%
REQUIREMENTS BY OBJECT:					
Personnel Services	79,170	87,931	84,945	91,797	8.1%
Materials & Services	506,365	503,440	140,895	18,912	-86.6%
Capital Outlay	0	0	400,000	400,000	0.0%
Debt Service	607,769	631,426	654,612	677,360	3.5%
Contingencies	0	0	322,548	324,931	0.7%
Ending Fund Balance	1,529,944	972,763	0	0	0.0%
TOTAL REQUIREMENTS BY OBJECT	2,723,248	2,195,560	1,603,000	1,513,000	-5.6%
<u>SUMMARY OF BUDGET - BY FUND</u>					
Development fund	2,723,248	2,195,560	1,603,000	1,513,000	-5.6%
GRAND TOTAL ALL FUNDS	2,723,248	2,195,560	1,603,000	1,513,000	-5.6%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	2,059,412	1,526,891	940,000	850,000	-9.6%
Property Tax	572,802	577,922	628,000	663,000	5.6%
Other Income	91,034	90,747	35,000	0	-100.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	2,723,248	2,195,560	1,603,000	1,513,000	-5.6%
REQUIREMENTS:					
Economic Development	83,286	98,831	500,840	510,709	2.0%
Debt Service	607,769	631,426	654,612	677,360	3.5%
TSCC Requirement Entry to Balance Fund	502,249	492,540	125,000	0	-100.0%
Contingencies	0	0	322,548	324,931	0.7%
Ending Fund Balance	1,529,944	972,763	0	0	0.0%
TOTAL FUND REQUIREMENTS	2,723,248	2,195,560	1,603,000	1,513,000	-5.6%

Wood Village URA has only one fund ~ the General Fund.

Wood Village Urban Renewal Agency
FY 26 Budget Resources



Wood Village Urban Renewal Agency
FY 26 Budget Requirements



Incorporated in 1908
CITY OF FAIRVIEW

1300 NE Village Street
 Fairview, Oregon 97024
www.fairvieworegon.gov
 503-665-7929

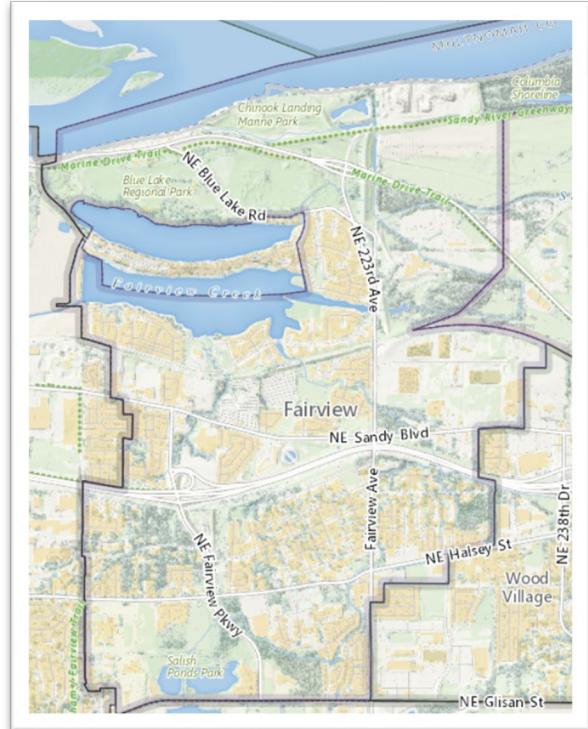
Background:

The six council members and mayor that govern the City of Fairview are elected at large to four-year terms and serve without compensation.

The city provides its citizens a full range of municipal services directly including streets, water, sewer collection, stormwater management, parks, planning and development, and a municipal court. Fairview contracts with the City of Gresham for fire services and sewer treatment and has a contract with Multnomah County Sheriff's Office for law enforcement services. Street lighting services are provided by a special county service district and assessed directly against benefiting residents.

The City of Fairview covers an area of four-square miles and serves an estimated population of 11,046 as of July 2025 (Source: Portland State University). Fairview is located two miles north of Gresham, twelve miles east of Portland. The city shares its eastern border with Wood Village.

Fairview budgets on a biennial basis. For consistency with other jurisdictions, numbers in the budget summary table are shown on an annual basis. Fairview no longer provides annual budget data, and so the biennial split is estimated using the best data available.



Permanent Property Tax Rate: \$3.4902

Outstanding Debt as of 6-30-25: \$2,691,175

General Information:

City of Fairview	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$850.1	\$859.8	\$876.7	\$896.2
Real Market Value (M-5) in Millions	\$1,650.0	\$1,794.6	\$1,819.0	\$1,878.1
Property Tax Rate Extended: Operations	\$3.4902	\$3.4902	\$3.492	\$3.127
Measure 5 Impact	\$-950	\$-1,116	-\$12,938	-\$18,470
Number of Employees (FTE's)	25	27	27	27

** Fairview is a Limited Member of TSCC so TSCC provides consulting and advisory services but does not certify its budget*

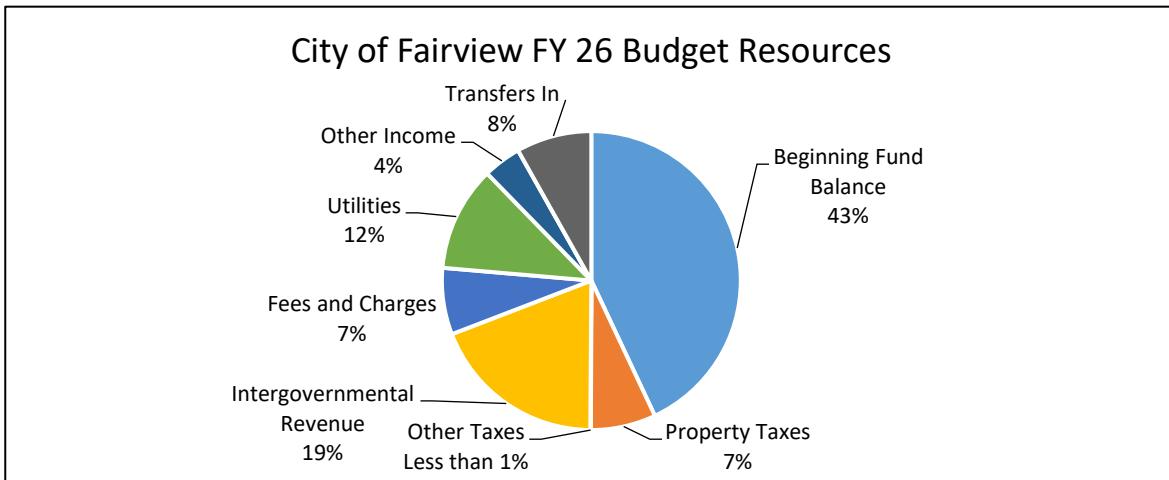
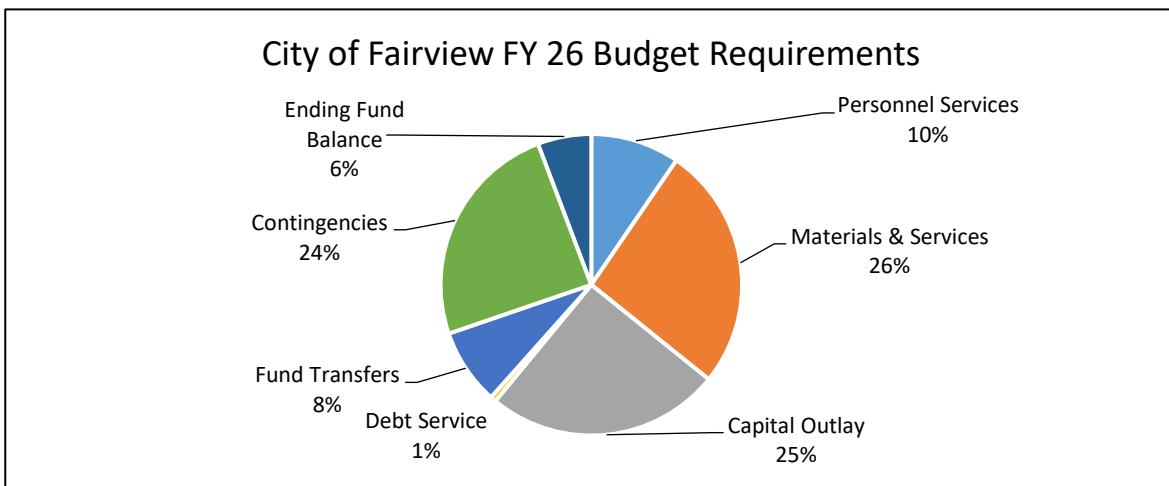
City of Fairview

Budget Summary

SUMMARY OF ALL FUNDS	2022-23	2023-24	2024-25	2025-26	% Change
	Actual	Actual	Revised	Adopted	
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	2,873,717	2,880,192	3,050,968	3,057,000	0.2%
TOTAL PROPERTY TAX	2,873,717	2,880,192	3,050,968	3,057,000	0.2%
RESOURCES:					
Beginning Fund Balance	13,337,310	17,439,347	0	18,683,000	0.0%
Property Taxes	2,873,717	2,880,192	3,050,968	3,057,000	0.2%
Other Taxes	68,918	19,170	29,750	28,000	-5.9%
Intergovernmental Revenue	4,405,550	2,286,011	5,870,660	8,275,900	41.0%
Fees and Charges	2,198,121	2,171,724	2,337,013	3,131,200	34.0%
Utilities	4,416,738	4,515,505	4,542,998	4,931,800	8.6%
Other Income	235,257	638,311	959,850	1,791,500	86.6%
Debt Proceeds	0	0	1,138,676	0	-100.0%
Transfers In	360,188	338,093	2,958,140	3,543,500	19.8%
TOTAL RESOURCES	27,895,799	30,288,353	20,888,055	43,441,900	108.0%
REQUIREMENTS BY OBJECT:					
Personnel Services	2,868,858	2,695,058	3,352,277	4,147,400	23.7%
Materials & Services	7,101,605	8,588,768	9,288,883	11,399,000	22.7%
Capital Outlay	301,276	804,289	6,566,200	10,944,900	66.7%
Debt Service	265,828	266,135	333,511	265,300	-20.5%
Fund Transfers	353,238	838,093	2,987,940	3,543,500	18.6%
Contingencies	0	0	12,706,334	10,645,100	-16.2%
Ending Fund Balance	17,004,755	16,764,902	(14,347,090)	2,496,700	-117.4%
TOTAL REQUIREMENTS BY OBJECT	27,895,560	29,957,245	20,888,055	43,441,900	108.0%
SUMMARY OF BUDGET - BY FUND					
General Fund	10,216,086	10,177,710	6,947,343	11,284,700	62.4%
Recreation Fund	505,579	573,717	297,082	754,700	154.0%
Administrative Excise Charge Fund	231,265	185,002	27,000	227,000	740.7%
Building Fund	1,667,492	1,708,256	589,742	1,671,000	183.3%
Grants/Project Fund	(304,151)	(339,851)	5,610,000	9,207,100	64.1%
Street Fund	2,201,051	2,444,568	969,590	2,916,900	200.8%
Public Works Facility Fee Fund	404,510	452,861	276,525	454,000	64.2%
Water SDC Fund	869,922	1,096,705	48,000	1,850,400	3755.0%
Sanitary Sewer SDC Fund	1,002,540	1,035,457	55,000	1,675,000	2945.5%
Storm Water SDC Fund	91,255	554,172	26,000	154,000	492.3%
Parks/Open Spaces SDC Fund	(120,197)	(131,590)	20,200	132,000	553.5%
Equipment Replacement Fund	501,764	583,169	95,149	501,700	427.3%
Facilities Maintenance Fund	605,004	866,355	205,500	955,600	365.0%
Water Fund	3,144,046	3,510,589	2,554,901	3,563,000	39.5%
Sanitary Sewer Fund	4,727,859	5,080,544	2,296,500	5,349,300	132.9%
Stormwater Fund	2,151,765	2,490,694	869,523	2,745,500	215.7%
GRAND TOTAL ALL FUNDS	27,895,790	30,288,358	20,888,055	43,441,900	108.0%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	3,489,620	4,654,335	0	2,976,000	0.0%
Property Tax	2,873,717	2,880,192	3,050,968	3,057,000	0.2%
State Revenue	2,699,841	1,252,242	1,778,979	1,277,200	-28.2%
Fees and Charges	1,200,470	1,307,277	1,358,196	2,472,000	82.0%
Other Income	(47,558)	83,663	759,200	1,502,500	97.9%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	10,216,090	10,177,709	6,947,343	11,284,700	62.4%
REQUIREMENTS:					
Administrative Services	679,741	777,613	815,162	2,015,400	147.2%
Community Development	228,185	279,136	275,413	621,300	125.6%
Parks, Recreation and Culture	385,993	416,138	462,134	665,200	43.9%
Public Safety	4,181,791	5,221,211	5,156,115	5,849,000	13.4%
Transfers Out	86,041	158,332	160,907	295,300	83.5%
Contingencies	0	0	2,161,812	1,838,500	-15.0%
Ending Fund Balance	4,654,335	3,325,280	(2,084,200)	0	-100.0%
TOTAL FUND REQUIREMENTS	10,216,086	10,177,710	6,947,343	11,284,700	62.4%

Note on City of Fairview budget data: The district is in the process of completing prior year audits. The numbers provided are from the City of Fairview's most recent budget document; for specifics on any numbers please contact the district directly.



Incorporated in 1905
CITY OF GRESHAM

1333 NW Eastman Parkway
Gresham, Oregon 97030
www.greshamoregon.gov
503-661-3000

Background:

A mayor and six councilors govern the city. All council members are elected at large to four-year terms. The City of Gresham was incorporated in 1905.

The city provides its citizens a full range of municipal services including police, fire (with two stations serving areas outside the city), water, sewer collection and treatment, stormwater management, parks, transportation, planning and development. Rockwood PUD provides water service to the northwest portion of the city.

The City of Gresham serves an area of twenty-two square miles in east Multnomah County, reaching north to the Columbia River and south to the Multnomah County line. Gresham's estimated population is 115,739 as of July 2025 (Source: Portland State University).

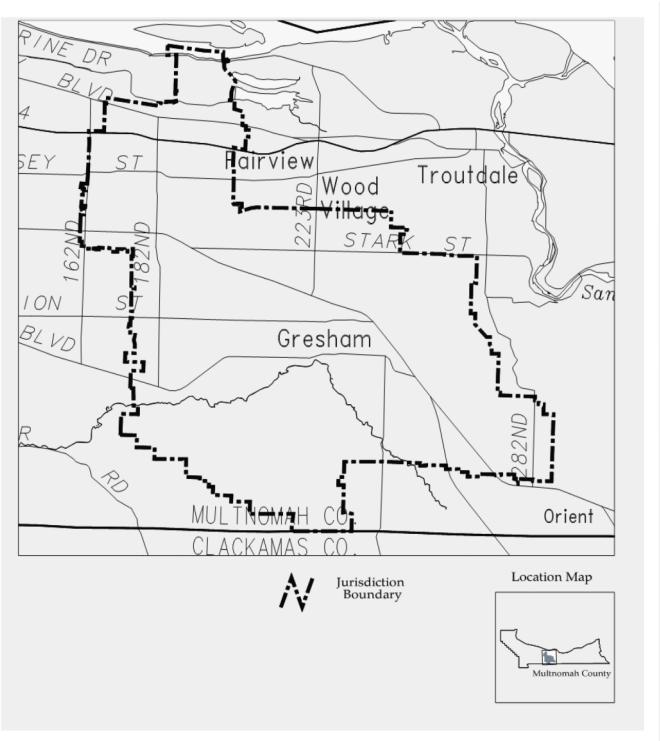
Permanent Property Tax Rate: \$3.6129

Outstanding Debt as of 6-30-25: \$90,747,290

General Information:

City of Gresham	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$9.813	\$10.166	\$10.718	\$10.978
Real Market Value (M-5) in Billions	\$18.600	\$19.537	\$20.203	\$20.735
Property Tax Rate Extended: Operations	\$3.6129	\$3.6129	\$3.6129	\$3.6129
Measure 5 Impact	\$-59,216	\$-97,072	\$-2,142,568	\$-2,130,973
Number of Employees (FTE's)	639	647	687	692

**Gresham has withdrawn from TSCC jurisdiction so TSCC does not review or certify its budget.*



City of Gresham

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	33,822,858	34,866,460	36,111,000	37,510,000	3.9%
Local Option Levy Property Taxes	0	0	12,200,000	12,789,000	4.8%
Prior Years Property Taxes	507,626	530,780	605,000	605,000	0.0%
TOTAL PROPERTY TAX	34,330,484	35,397,240	48,916,000	50,904,000	4.1%
RESOURCES:					
Beginning Fund Balance	331,631,724	358,382,919	362,460,049	384,674,000	6.1%
Property Taxes	34,330,484	35,397,240	48,916,000	50,904,000	4.1%
Other Taxes	2,017,459	1,997,809	2,009,400	2,045,000	1.8%
Intergovernmental Revenue	64,896,278	57,448,742	122,651,100	121,615,000	-0.8%
Fees and Charges	96,893,282	107,669,107	118,059,681	124,768,515	5.7%
Utilities	53,716,342	58,207,071	63,105,200	67,810,000	7.5%
Other Income	23,017,389	31,449,659	22,814,000	23,973,100	5.1%
Debt Proceeds	0	0	39,978,906	19,078,000	-52.3%
Transfers In	39,150,627	47,632,405	123,646,596	102,399,000	-17.2%
TOTAL RESOURCES	645,653,585	698,184,952	903,640,932	897,266,615	-0.7%
REQUIREMENTS BY OBJECT:					
Personnel Services	104,104,728	115,373,242	136,856,197	158,277,563	15.7%
Materials & Services	120,172,239	154,218,045	165,335,657	167,221,515	1.1%
Capital Outlay	9,958,939	7,600,601	291,572,178	245,566,000	-15.8%
Debt Service	13,884,134	11,572,764	12,372,000	13,421,000	8.5%
Fund Transfers	39,150,626	47,632,403	123,646,596	102,204,000	-17.3%
Contingencies	0	0	15,836,795	22,633,907	42.9%
Ending Fund Balance	358,382,920	361,787,894	158,021,509	187,942,630	18.9%
TOTAL REQUIREMENTS BY OBJECT	645,653,586	698,184,949	903,640,932	897,266,615	-0.7%
SUMMARY OF BUDGET - BY FUND					
General Fund	116,209,052	124,699,514	120,838,226	131,881,880	9.1%
Transportation Fund	52,347,489	51,505,218	47,976,550	47,683,000	-0.6%
Streetlight Fund	6,852,685	7,617,504	8,002,200	9,399,000	17.5%
Solid Waste & Recycling Fund	1,896,950	2,089,879	2,034,100	2,211,000	8.7%
Rental Inspection Fund	1,682,906	1,725,376	1,676,000	2,100,000	25.3%
System Development Charges Fund	27,270,107	30,817,741	50,467,300	49,169,000	-2.6%
Infrastructure Development Fund	7,759,883	8,200,358	6,972,600	8,660,000	24.2%
Urban Design & Planning Fund	4,577,136	5,286,119	5,133,000	5,907,000	15.1%
CDBG/Home Fund	2,651,241	2,326,932	4,368,000	3,759,000	-13.9%
Building Fund	12,489,064	15,333,125	14,733,000	21,440,000	45.5%
UR Support Fund	1,493,917	1,356,331	2,389,500	2,056,000	-14.0%
Parks Capital Improvement Fund	3,253,016	4,565,960	25,264,800	21,430,000	-15.2%
General Development Cap Imprv Fund	1,773,786	362,592	10,214,100	8,623,000	-15.6%
Transportation Capital Improvement Fund	17,627,545	10,544,814	52,159,500	54,465,000	4.4%
Urban Renewal Capital Improvement Fund	4,382,783	6,389,338	7,514,300	10,392,000	38.3%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
General Government Debt Fund	7,495,193	6,866,436	6,256,000	6,243,000	-0.2%
Urban Renewal Debt Fund	1,720,195	0	0	0	0.0%
Pension Bond Debt Service Fund	2,975,314	3,231,315	3,026,000	3,124,000	3.2%
Water Fund	56,712,691	64,639,758	67,925,700	54,523,000	-19.7%
Water Debt Service Fund	1,699,339	1,649,010	3,696,200	3,128,000	-15.4%
Water Capital Improvement Fund	37,746,495	38,346,173	100,297,955	88,805,000	-11.5%
Stormwater Fund	28,288,165	29,273,637	29,703,500	31,220,000	5.1%
Stormwater Debt Service Fund	476,142	480,357	440,000	435,000	-1.1%
Stormwater Capital Improvement Fund	14,879,349	15,615,161	19,226,700	23,377,000	21.6%
Wastewater Fund	49,199,140	55,484,717	49,397,250	48,705,000	-1.4%
Wastewater Debt Service Fund	1,133,561	1,147,297	1,136,400	2,181,000	91.9%
Wastewater Capital Improvement Fund	44,696,523	58,938,915	66,288,100	72,406,000	9.2%
Facilities & Fleet Management Fund	9,832,673	10,176,664	9,566,589	9,680,822	1.2%
City Facility Capital Improvement Fund	3,208,616	2,346,492	15,583,000	3,377,000	-78.3%
City Facility Debt Service Fund	496,577	455,261	0	357,000	0.0%
COG Health & Dental Plans Fund	17,432,491	17,672,633	22,671,000	25,597,000	12.9%
Enterprise System Replacement Fund	1,108,753	1,130,178	884,000	920,000	4.1%
Workers' Comp & Liability Mgmt Fund	9,521,421	11,479,558	13,508,604	13,219,313	-2.1%
Equipment Replacement Fund	29,503,303	35,982,186	38,026,400	36,833,500	-3.1%
Legal Services Fund	1,942,802	2,085,902	1,994,850	2,301,895	15.4%
Administrative Services Fund	25,123,999	27,407,250	27,272,712	30,437,205	11.6%
Designated Purpose Fund	38,193,283	40,955,248	54,796,796	47,380,000	-13.5%
Local Option Levy Fund	0	0	12,200,000	13,840,000	13.4%
GRAND TOTAL ALL FUNDS	645,653,585	698,184,949	903,640,932	897,266,615	-0.7%

DETAIL OF GENERAL FUND

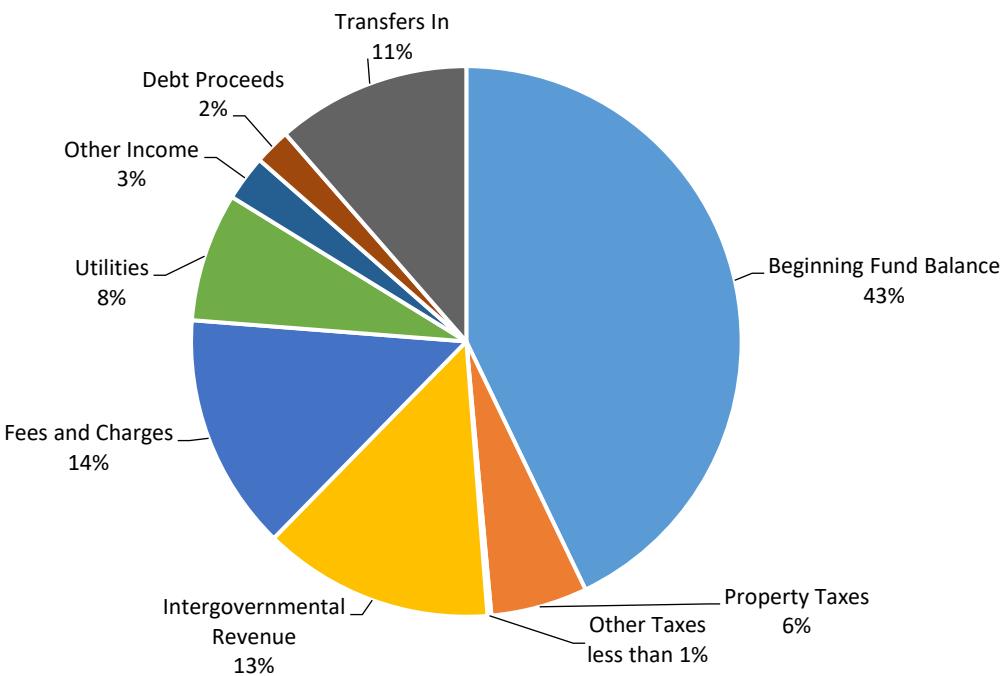
RESOURCES:

Beginning Fund Balance	26,297,614	31,414,685	26,777,000	34,570,000	29.1%
Property Tax	34,330,484	35,397,240	36,716,000	38,115,000	3.8%
Other Taxes	2,017,459	1,997,809	1,731,000	1,761,000	1.7%
Federal Revenue	12,288	17,970	0	0	0.0%
State Revenue	4,178,008	3,656,667	4,640,000	3,592,000	-22.6%
Local Revenue	16,948,046	15,767,134	17,762,000	19,069,000	7.4%
Fees and Charges	30,004,324	31,207,295	32,331,126	34,047,880	5.3%
Other Income	995,829	1,965,716	794,000	643,000	-19.0%
Transfers In	1,425,000	3,275,000	87,100	84,000	-3.6%
TOTAL FUND RESOURCES	116,209,052	124,699,516	120,838,226	131,881,880	9.1%

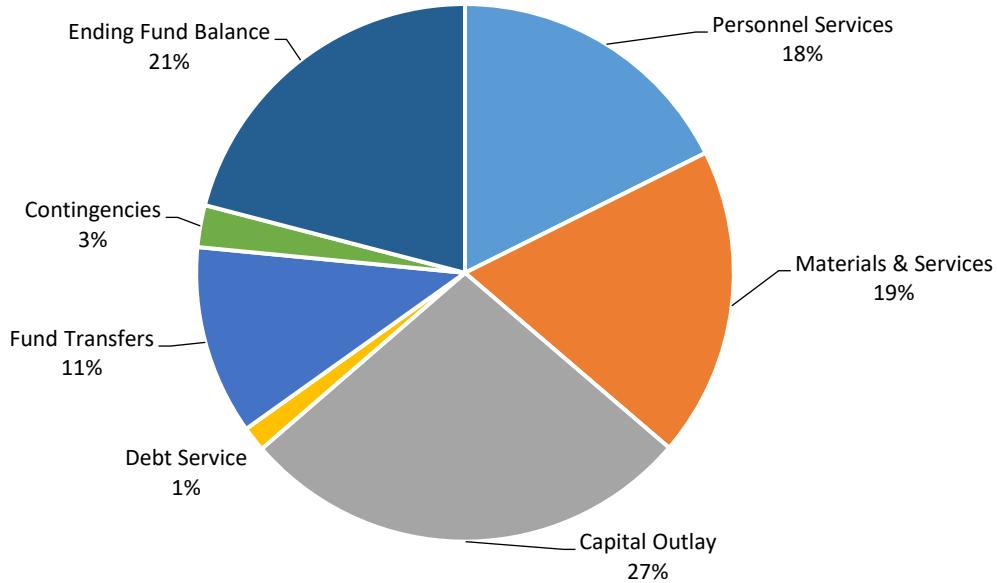
REQUIREMENTS:

Community Development	1,055,257	1,284,166	0	0	0.0%
Economic Development	0	0	1,271,030	1,180,945	-7.1%
Parks, Recreation and Culture	4,425,069	4,871,699	5,425,085	5,856,381	8.0%
Public Safety	74,759,392	82,055,958	85,050,925	101,262,213	19.1%
Transfers Out	4,554,649	4,053,158	4,144,596	2,911,000	-29.8%
Contingencies	0	0	623,000	1,522,000	144.3%
Ending Fund Balance	31,414,685	32,434,533	24,323,590	19,149,341	-21.3%
TOTAL FUND REQUIREMENTS	116,209,052	124,699,514	120,838,226	131,881,880	9.1%

City of Gresham FY 26 Budget Resources



City of Gresham FY 26 Budget Requirements



Incorporated in 1967
CITY OF MAYWOOD PARK

10100 NE Prescott, Suite 147
 Portland, Oregon 97220
www.cityofmaywoodpark.com
 503-255-9805

Background:

The five-member non-salaried council is elected at large to four-year terms. The council appoints a mayor and council president. The city contracts with Multnomah County for police, planning and street maintenance. Water for Maywood Park is provided by the City of Portland and fire service by Multnomah Fire District No. 10. Most sewage is treated onsite.

The City of Maywood Park serves approximately 340 homes within an area of three-square miles, with an estimated population of 830 as of July 2025 (Source: Portland State University). It is an island completely surrounded by the City of Portland.

Permanent Property Tax Rate: \$1.9500



Highlights of the 2025-26 Budget:

- The FY 2025-26 budget is \$718,200, a decrease of \$21,145 (2.9%) compared to FY 2024-25. The reduction is primarily due to a lower beginning fund balance and the return of \$170,300 in unused ARPA funds originally designated for a wastewater project. Maywood Park residents voted not to move forward with the city's wastewater sewer project.
- Public Safety services rise 13% to \$95,500, due to the new Flood Safety Intergovernmental fee recently imposed by the Urban Flood Safety and Water Quality district. This fee totals \$12,000 in Maywood Park's FY 26 budget, representing two years of payments.
- The Failing Street Property Development Fund is budgeted at \$18,000, a decrease of 73% from FY25. This is due to final investments in Maywood Park Commons such as benches and landscaping. Once complete, any remaining funds will be transferred back to the General Fund.

General Information:

City of Maywood Park	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$77.8	\$80.5	\$83.0	\$85.4
Real Market Value (M-5) in Millions	\$172.8	\$172.1	\$150.3	\$160.5
Property Tax Rate Extended: Operations	\$1.9500	\$1.9500	\$1.9500	\$1.605
Measure 5 Impact	\$-132	\$-176	\$-189	-\$195
Number of Employees (FTE's)	1	1	1	1

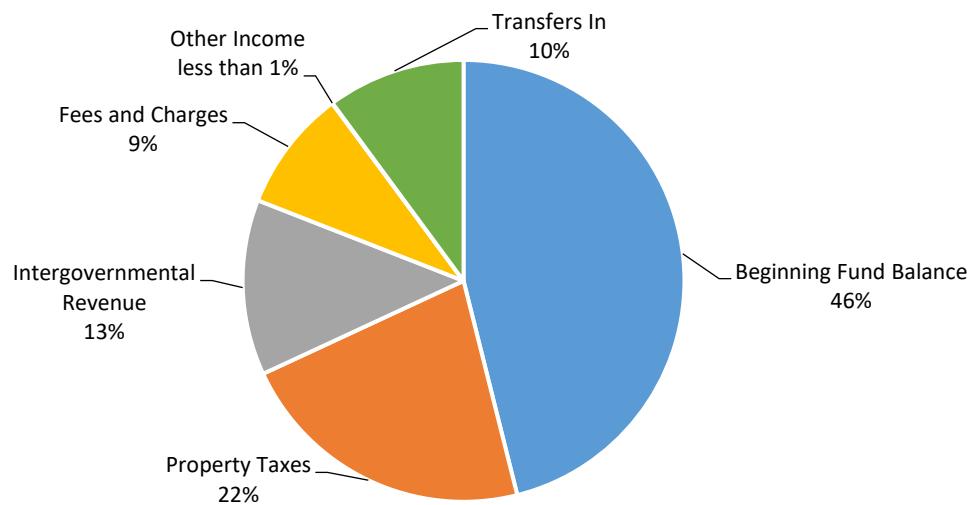
City of Maywood Park

Budget Summary

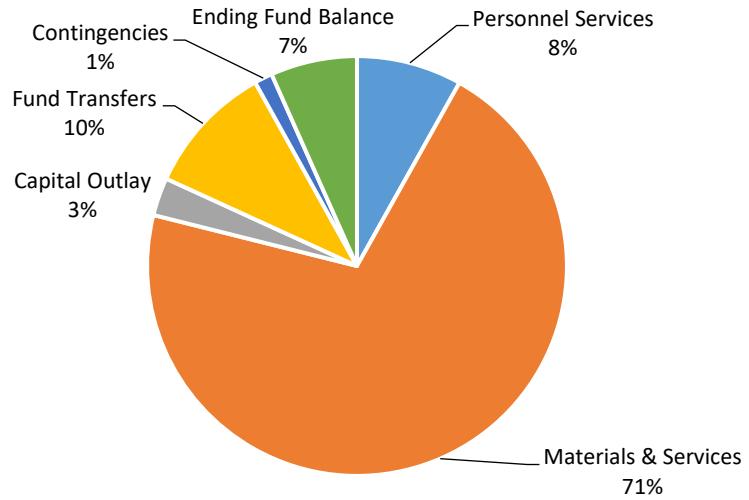
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	145,793	149,876	153,000	158,000	3.3%
TOTAL PROPERTY TAX	145,793	149,876	153,000	158,000	3.3%
RESOURCES:					
Beginning Fund Balance	401,096	483,599	391,200	331,000	-15.4%
Property Taxes	145,793	149,876	153,000	158,000	3.3%
Intergovernmental Revenue	92,407	84,585	92,190	92,300	0.1%
Fees and Charges	61,969	68,677	62,455	64,100	2.6%
Other Income	94,578	1,289	200	200	0.0%
Transfers In	176,600	193,300	40,300	72,600	80.1%
TOTAL RESOURCES	972,443	981,326	739,345	718,200	-2.9%
REQUIREMENTS BY OBJECT:					
Personnel Services	46,325	57,426	58,170	58,300	0.2%
Materials & Services	212,768	305,795	566,275	508,400	-10.2%
Capital Outlay	53,252	33,250	35,300	21,000	-40.5%
Fund Transfers	176,600	193,300	40,300	72,600	80.1%
Contingencies	0	0	9,000	10,000	11.1%
Ending Fund Balance	483,498	391,555	30,300	47,900	58.1%
TOTAL REQUIREMENTS BY OBJECT	972,443	981,326	739,345	718,200	-2.9%
SUMMARY OF BUDGET - BY FUND					
General Fund	510,730	442,044	274,520	330,900	20.5%
State Tax Street Fund	177,984	183,929	153,225	128,000	-16.5%
Wastewater System Reserves Fund	90,115	171,524	170,300	170,300	0.0%
Storm Drain Reserve Fund	128,054	109,787	74,400	71,000	-4.6%
Failing Street Reserve Fund	65,560	74,042	66,900	18,000	-73.1%
GRAND TOTAL ALL FUNDS	972,443	981,326	739,345	718,200	-2.9%
DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	156,614	184,172	17,300	63,000	264.2%
Property Tax	145,793	149,876	153,000	158,000	3.3%
State Revenue	27,633	26,360	29,265	25,300	-13.5%
Fees and Charges	61,969	68,677	62,455	64,100	2.6%
Other Income	94,321	1,159	200	200	0.0%
Transfers In	24,400	11,800	12,300	20,300	65.0%
TOTAL FUND RESOURCES	510,730	442,044	274,520	330,900	20.5%
REQUIREMENTS:					
Administrative Services	113,597	134,264	153,520	146,200	-4.8%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Public Safety	48,042	74,885	84,500	95,500	13.0%
Capital Outlay Unallocated	12,719	19,988	3,500	2,000	-42.9%
Transfers Out	152,200	181,500	28,000	52,300	86.8%
Contingencies	0	0	5,000	5,000	0.0%
Ending Fund Balance	184,172	31,407	0	29,900	0.0%
TOTAL FUND REQUIREMENTS	510,730	442,044	274,520	330,900	20.5%

City of Maywood Park FY 26 Budget Resources



City of Maywood Park FY 26 Budget Requirements



Incorporated in 1851
CITY OF PORTLAND

1221 SW 4th Avenue
Portland, Oregon 97204
www.portlandoregon.gov
503-823-4000

Background:

The City of Portland was incorporated by the territory of Oregon in 1851, eight years prior to the year Oregon was granted statehood.

As a result of charter changes approved by voters in 2022, the form of government has changed. Under the new governance structure, the city hired a City Administrator to oversee the bureaus, and City Council expanded from five members to twelve members selected from four geographic districts. Changes were fully implemented in 2025.

As part of charter change, the city bureaus have been restructured into six service areas:

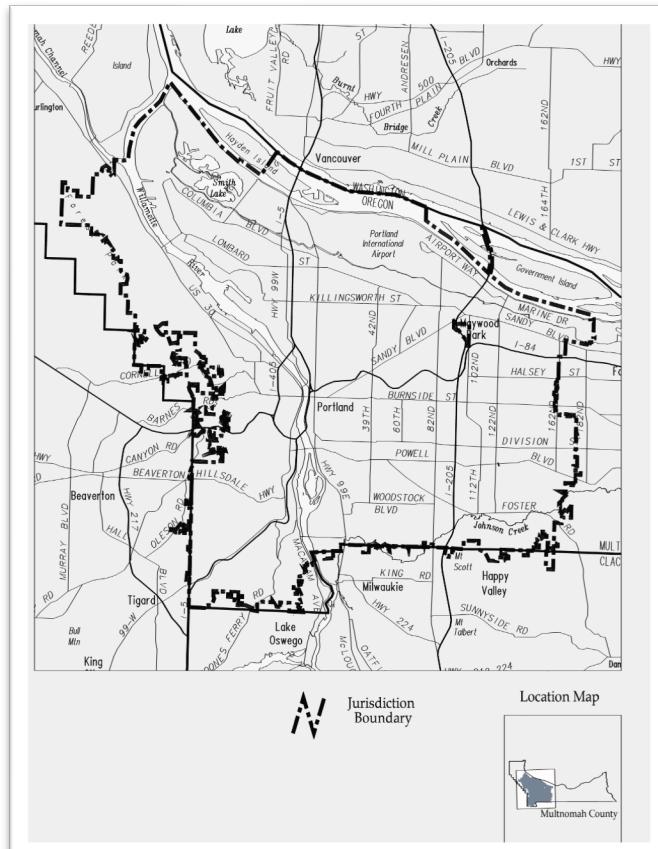
- Budget and Finance
- City Operations
- Community & Economic Development
- Public Safety
- Vibrant Communities
- Public Works

The city has two semi-autonomous commissions: the Fire and Police Disability and Retirement Plan Commission (FPD&R) and Prosper Portland.

The FPD&R's primary purpose is to provide disability, death, and retirement benefits to firefighters and police officers. The Commission's board is composed of one active member each of the Fire and Police Bureaus, the Mayor (or the mayor's designee) and two citizen members. The city is obligated to levy a tax, limited to \$2.80 per \$1,000 of real market value, sufficient to provide amounts necessary to fund annual requirements, as estimated by the board. The city is further required to cover fund shortfalls if revenue from the levy is inadequate. The second commission, Prosper Portland, is the city's urban renewal and redevelopment agency.

Voters approved a five-year local option levy for children's programs in November 2008, beginning in 2009-10. The voters extended that levy three times since then, most recently at an election in May of 2023. In November 2020, voters approved a new five-year local option levy to address revenue shortfall for the park maintenance operations.

The City of Portland serves an area of 146.6 square miles including an estimated population of 640,623 as of July 2025 (Source: Portland State University). Boundaries extend into Clackamas and Washington counties.



Permanent Property Tax Rate: \$4.5770

Outstanding Debt as of 6-30-25: \$3,182,683,656

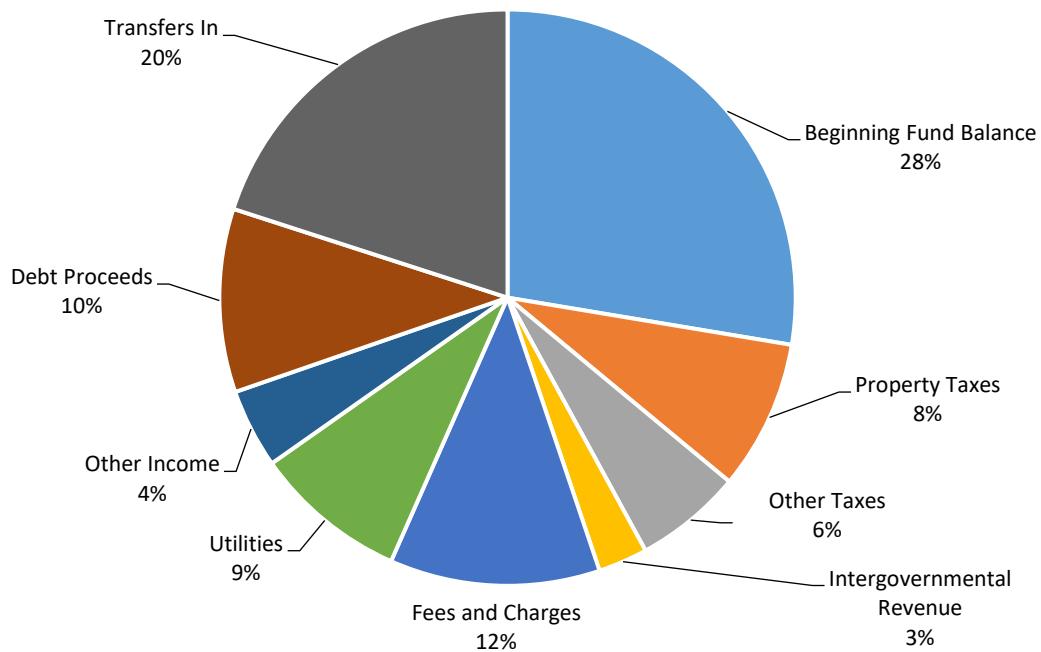
Highlights of the 2025-26 Budget:

- The total FY 25-26 budget is \$8.64 billion, a 4% decrease of the FY 24-25 Revised Budget of \$8.97 billion.
- The city is grappling with the expiration of one-time funds, slowing revenues, and increasing costs across all areas of service.
- Portland Clean Energy fund (PCEF) revenue is budgeted at \$197 million, a modest \$3.8 million increase from the current year. Beginning fund balance grows by \$29 million to a total of \$698 million. The city is budgeting \$580 million of these funds in contingency. Charter transition, the city's move to a new form of government, is fully incorporated in the FY 24-25 budget.
- Utility rates increased with a combined increase of 6.02% for sewer and water for FY 25-26. The average combined monthly bill for a typical city household is expected to be \$159.8, up from \$150.7 in the current year. Future rate increases are planned as the city funds large new infrastructure projects, including the Bull Run water filtration plant, and grapples with rising costs.
- The Urban Flood Safety Fee will be added to utility bills starting in FY 26-27 (this is currently paid out of the city's General Fund).

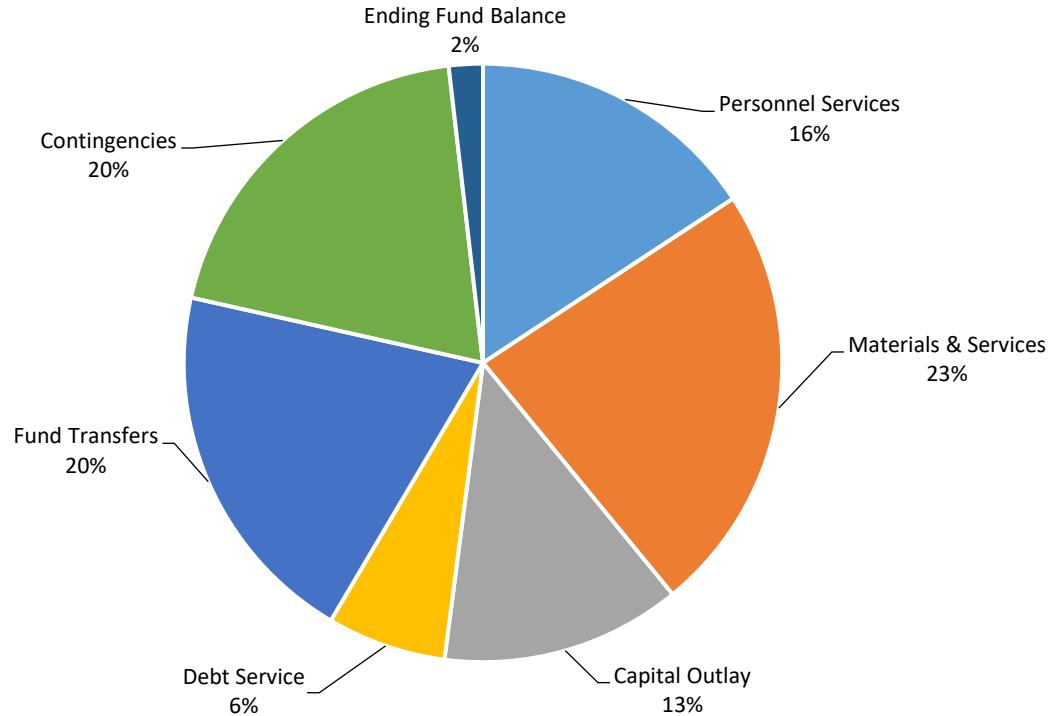
General Information:

City of Portland	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$72.889	\$79.592	\$82.373	\$84.224
Real Market Value (M-5) in Billions	\$178.529	\$178.815	\$173.631	\$173.728
Property Tax Rate Extended:				
Operations	\$4.5770	\$4.5770	\$4.5770	\$4.5770
Fire Police Disability & Retirement	\$2.7281	\$2.6386	\$2.9545	\$2.9545
Children's Initiative Local Option	\$0.4026	\$0.4026	\$0.4026	\$0.4026
Parks Local Option	\$0.8000	\$0.8000	\$0.8000	\$0.8000
Urban Renewal Special Levy	\$0.1887	\$0.0000	\$0.0000	\$0.0000
Debt Service	\$0.3698	\$0.3993	\$0.3952	\$0.3954
Total Property Tax Rate	\$9.0662	\$8.8175	\$9.1293	\$9.1295
Measure 5 Impact	\$-42,679,193	\$-44,286,469	\$-54,285,015	\$-62,148,329
Number of Employees (FTE's)	7,244	7,290	7,387	7,284

City of Portland FY 26 Budget Resources



City of Portland FY 26 Budget Requirements



City of Portland

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	625,839,707	584,500,961	605,114,990	619,644,732	2.4%
Local Option Levy Property Taxes	72,108,354	74,061,975	70,042,671	66,940,528	-4.4%
GO Debt Property Taxes	26,851,688	30,277,619	31,126,673	31,824,980	2.2%
Prior Years Property Taxes	8,917,094	8,221,027	5,779,059	6,486,174	12.2%
Payments in Lieu of Property Taxes	1,676,179	2,825,127	600,000	700,000	16.7%
TOTAL PROPERTY TAX	735,393,022	699,886,710	712,663,393	725,596,414	1.8%
RESOURCES:					
Beginning Fund Balance	2,341,864,937	2,596,027,205	2,450,202,020	2,386,928,115	-2.6%
Property Taxes	735,393,022	699,886,710	712,663,393	725,596,414	1.8%
Other Taxes	501,323,489	485,352,996	522,667,190	521,048,025	-0.3%
Intergovernmental Revenue	188,433,710	195,124,915	230,277,794	239,858,828	4.2%
Fees and Charges	810,017,998	858,790,869	953,258,878	1,019,572,484	7.0%
Utilities	654,041,895	673,244,417	705,400,388	745,007,318	5.6%
Other Income	224,644,149	300,665,047	410,606,052	384,199,336	-6.4%
Debt Proceeds	698,200,309	300,403,517	1,204,335,533	889,427,792	-26.1%
Transfers In	824,972,429	974,571,014	1,798,117,545	1,729,511,581	-3.8%
TOTAL RESOURCES	6,978,891,937	7,084,066,690	8,987,528,793	8,641,149,893	-3.9%
REQUIREMENTS BY OBJECT:					
Personnel Services	1,029,431,910	1,166,249,399	1,317,169,893	1,361,153,904	3.3%
Materials & Services	1,450,947,762	1,560,531,257	2,296,702,269	2,015,162,125	-12.3%
Capital Outlay	309,863,318	411,965,968	1,157,204,328	1,122,166,209	-3.0%
Debt Service	767,669,660	463,024,958	488,830,985	555,971,380	13.7%
Fund Transfers	824,972,428	974,571,012	1,798,117,545	1,729,511,581	-3.8%
Contingencies	0	0	1,688,067,182	1,698,592,350	0.6%
Ending Fund Balance	2,596,006,868	2,507,724,091	241,436,590	158,592,344	-34.3%
TOTAL REQUIREMENTS BY OBJECT	6,978,891,946	7,084,066,685	8,987,528,792	8,641,149,893	-3.9%
SUMMARY OF BUDGET - BY FUND					
General Fund	1,016,046,972	1,055,957,414	1,123,693,956	1,118,110,604	-0.5%
Transportation Operating Fund	503,871,891	488,315,752	477,130,830	451,824,070	-5.3%
Assessment Collection Fund	86,995	89,826	86,603	93,645	8.1%
Emergency Communication Fund	36,655,664	37,669,541	38,849,716	39,394,224	1.4%
Development Services Fund	127,160,335	105,768,928	100,298,934	91,593,752	-8.7%
Property Management License	9,458,801	9,337,482	11,166,500	10,395,500	-6.9%
Convention & Tourism Fund	22,605,113	24,202,721	28,422,000	23,432,000	-17.6%
General Reserve Fund	75,017,169	79,892,771	83,292,771	91,890,834	10.3%
Special Finance & Resource Fund	109,651,646	116,479,667	107,328,216	145,756,105	35.8%
Transportation Reserve Fund	10,899,944	11,937,351	12,025,094	13,125,094	9.1%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Housing Investment Fund	41,914,509	50,391,356	18,347,973	12,375,855	-32.5%
Public Election Fund	2,895,513	3,420,785	3,656,733	2,135,477	-41.6%
Children's Investment Fund	34,902,850	39,006,750	33,999,082	29,157,997	-14.2%
Grants Fund	103,484,251	107,033,431	284,440,810	238,374,659	-16.2%
CDBG Fund	11,214,139	7,234,315	15,561,424	10,325,717	-33.6%
HOME Grant Fund	9,425,571	7,339,128	16,142,464	15,974,604	-1.0%
Portland Parks Memorial Fund	23,530,329	22,809,803	20,357,505	20,812,074	2.2%
Tax Increment Fin. Reimburs Fund	42,962,157	41,618,106	37,999,001	39,186,425	3.1%
Police Special Revenue Fund	10,024,949	10,383,431	8,786,449	8,910,000	1.4%
Arts Education & Access Fund	20,877,992	21,281,758	24,764,071	27,303,384	10.3%
Community Solar Fund	102,637	105,258	117,397	120,018	2.2%
Inclusionary Housing Fund	38,067,395	38,960,370	16,655,484	7,755,772	-53.4%
Housing Property Fund	11,928,545	13,464,939	7,079,189	7,846,617	10.8%
Recreational Cannabis Tax Fund	14,614,385	13,828,000	12,656,258	5,716,702	-54.8%
Cannabis Licensing Fund	2,792,663	2,721,260	2,994,159	2,502,456	-16.4%
Portland Clean Energy Comm Bfts	503,049,684	706,069,394	877,676,470	919,639,203	4.8%
Affordable Housing Dev. Fund	84,904,326	66,616,052	43,030,395	27,463,057	-36.2%
General Obligations Reserve Fund	31,846,864	44,262,739	53,853,175	56,462,173	4.8%
Parks Local Option Levy Fund	73,570,057	100,220,198	96,598,741	76,155,599	-21.2%
Fire Special Revenue Fund	0	0	0	1,460,000	0.0%
River Dist. URA Debt Red. Fund	6,223,383	0	0	0	0.0%
Bonded Debt Inrst. & Sinking Fund	29,390,795	33,400,156	32,576,673	32,974,980	1.2%
Waterfront Rwl. Bond Sinking Fund	21,772,031	2,769,957	0	0	0.0%
Interstate Corr. Debt Service Fund	54,479,415	31,820,431	4,840,000	0	-100%
Pension Debt Redemption Fund	6,708,767	7,032,157	7,237,972	7,523,088	3.9%
South Park Blocks Redemption Fund	12,479,068	2,894,403	0	0	0.0%
Gas Tax Bond Redemption Fund	10,116	10,116	0	0	0.0%
Lents Town Cen. URA Debt Redemp	25,823,095	26,681,267	16,357,000	0	-100%
Central Eastside Ind. Dist Debt Fund	12,934,786	3,611,193	1,243,000	0	-100%
Bancroft Bond Fund	26,166,536	26,475,597	33,690,372	33,490,372	-0.6%
Convention Center Debt Service	13,739,119	4,205,095	0	0	0.0%
North Macadam URA Debt Redemp	32,776,680	29,257,662	30,100,000	29,325,000	-2.6%
Special Projects Debt Service Fund	7,521,673	7,902,025	12,133,353	12,395,363	2.2%
Gateway URA Debt Redemption	12,088,768	12,176,370	12,170,000	12,481,050	2.6%
Governmental Bond Redemption	22,091,973	10,352,637	6,544,733	14,997,734	129.2%
Rosewood NPI Debt Service Fund	22,943	0	0	0	0.0%
82nd Ave/Division NPI Debt Service	35,664	19,962	0	0	0.0%
Cully TIF Debt Service Fund	0	151,547	1,300,600	2,575,600	98.0%
82nd NPI Debt Service Fund	0	0	0	975,000	0.0%
East 205 TIF Debt Service	0	0	0	1,575,000	0.0%
SPAC TIF Debt Service	0	0	0	625,000	0.0%
Lloyd-Holladay TIF Debt Service	0	0	0	325,000	0.0%
Central East TIF Debt Service	0	0	0	210,000	0.0%
West Side TIF Debt Service	0	0	0	450,000	0.0%
Local Improvement District Fund	15,348,933	9,921,751	29,378,911	53,454,306	81.9%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Parks Capital Improvement Projects	244,370,462	227,565,498	247,789,912	219,172,348	-11.5%
Housing Capital Fund	1,128	1,122	1,300	0	-100%
Fire and Rescue Capital Reserve	9,471,331	6,989,788	6,810,000	7,152,000	5.0%
Parks Endowment Fund	200,721	206,740	210,714	219,830	4.3%
Sewer System Operating Fund	702,225,516	775,396,186	917,730,106	775,076,489	-15.5%
Hydroelectric Power Operating	4,009,553	4,734,364	5,899,743	6,425,234	8.9%
Water Fund	555,651,644	652,694,541	1,131,132,921	1,243,916,433	10.0%
Golf Fund	20,078,355	23,553,442	23,930,681	24,768,338	3.5%
Portland International Raceway	3,245,952	4,021,988	4,366,555	3,891,305	-10.9%
Solid Waste Management Fund	14,812,385	17,313,393	19,839,298	20,524,197	3.5%
Parking Facilities Fund	18,242,244	17,339,699	13,230,541	10,944,124	-17.3%
Spectator Venues & Vis. Activities	27,833,748	88,799,750	88,825,567	60,257,890	-32.2%
Environmental Remediation Fund	21,802,371	34,619,411	36,211,080	33,185,968	-8.4%
Sewer System Debt Redemption	387,091,601	161,387,367	173,636,902	152,180,298	-12.4%
Water Bond Sinking Fund	76,934,516	77,051,813	96,478,079	86,180,409	-10.7%
Sewer System Construction Fund	515,007,217	372,928,869	535,208,530	323,324,725	-39.6%
Water Construction Fund	130,870,586	167,660,030	762,748,024	844,347,955	10.7%
Sewer System Rate Stabilization	129,429,759	133,356,790	191,906,790	148,700,000	-22.5%
Hydroelectric Power Ren and Repl	111,457	111,457	111,457	111,456	0.0%
Health Insurance Operating Fund	152,189,268	156,854,736	170,910,485	170,495,834	-0.2%
Facilities Services Operating Fund	132,406,312	150,933,449	134,030,599	124,759,725	-6.9%
City Fleet Operating Fund	95,715,844	96,254,094	160,017,372	143,396,066	-10.4%
Printing & Dist Svcs Operating Fund	7,950,196	7,813,703	7,574,657	8,156,938	7.7%
Insurance & Claims Operating Fund	44,224,458	46,186,967	47,209,188	43,901,427	-7.0%
Workers' Comp Self Ins Operating	18,720,516	18,094,181	17,075,279	16,334,457	-4.3%
Technology Services Fund	120,789,929	126,055,237	135,706,273	138,249,148	1.9%
PPA Health Insurance Fund	27,100,392	25,282,488	25,419,259	26,537,126	4.4%
Fire & Police Dis. & Retirmt Fund	244,436,111	254,976,336	287,433,466	308,769,063	7.4%
FPD&R Reserve Fund	750,000	750,000	1,500,000	1,500,000	0.0%
FPD&R Supp Retirmt Reserve Fund	41,286	32,394	0	0	0.0%
GRAND TOTAL ALL FUNDS	6,978,891,950	7,084,066,685	8,987,528,792	8,641,149,893	-3.9%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	161,964,850	137,727,174	95,306,890	42,171,124	-55.8%
Property Tax	310,738,247	339,887,911	352,238,431	353,000,000	0.2%
Other Taxes	236,661,018	209,588,214	238,840,000	248,000,000	3.8%
Federal Revenue	156,537	176,264	121,000	171,000	41.3%
State Revenue	25,945,570	25,364,461	30,617,350	23,002,000	-24.9%
Local Revenue	14,705,606	14,406,153	16,591,350	22,014,378	32.7%
Fees and Charges	179,663,916	208,410,342	225,972,615	253,115,901	12.0%
Utilities	960	63,653	0	0	0.0%
Other Income	8,607,845	7,538,265	6,678,936	6,614,118	-1.0%
Transfers In	77,602,423	112,794,979	157,327,384	170,022,083	8.1%
TOTAL FUND RESOURCES	1,016,046,972	1,055,957,416	1,123,693,956	1,118,110,604	-0.5%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
REQUIREMENTS:					
Legislative and Executive	19,643,462	37,184,534	54,315,839	71,188,378	31.1%
Administrative Services	130,451,762	146,437,679	206,328,051	195,074,321	-5.5%
Community Development	42,113,714	35,174,366	48,827,007	37,138,557	-23.9%
Parks, Recreation and Culture	125,835,362	155,782,785	172,999,850	175,222,796	1.3%
Housing	38,636,440	36,947,672	39,864,057	36,202,048	-9.2%
Public Safety	404,284,337	449,795,683	482,440,671	504,929,680	4.7%
Debt Service	14,166,424	15,112,128	14,588,158	14,396,274	-1.3%
Transfers Out	103,188,297	84,854,607	75,464,239	57,357,119	-24.0%
Contingencies	0	0	28,866,084	26,601,431	-7.8%
Ending Fund Balance	137,727,174	94,667,960	0	0	0.0%
TOTAL FUND REQUIREMENTS	1,016,046,972	1,055,957,414	1,123,693,956	1,118,110,604	-0.5%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	2,047,131	2,399,961	1,300,000	1,000,000	-23.1%
GO Debt Property Taxes	26,851,688	30,277,619	31,126,673	31,824,980	2.2%
Prior Years Property Taxes	211,906	195,308	50,000	50,000	0.0%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	280,062	527,269	100,000	100,000	0.0%
Interfund Transfers In	6	0	0	0	0.0%
TOTAL FUND RESOURCES	29,390,793	33,400,157	32,576,673	32,974,980	1.2%

REQUIREMENTS:

Debt Service	26,990,834	31,096,914	31,776,673	31,974,980	0.6%
Ending Fund Balance	2,399,961	2,303,242	800,000	1,000,000	25.0%
TOTAL FUND REQUIREMENTS	29,390,795	33,400,156	32,576,673	32,974,980	1.2%

Incorporated in 1907
CITY OF TROUTDALE
 219 E Historic Columbia River Hwy
 Troutdale, Oregon 97060
www.troutdaleoregon.gov
 503-665-5175

Background:

The six council members and mayor that govern the city are elected at large to four-year terms with the mayor receiving a monthly stipend and the council members serving without compensation.

The city provides a full range of municipal services including, water, sewer collection and treatment, stormwater management, street maintenance, recreation programs, planning and development, and a municipal court.

Police services are contracted from Multnomah County Sheriff's Office. Fire services are provided via a contract with the City of Gresham. Street lighting costs are provided by a special county service district, and assessed directly to residents.

The city serves an area of six square miles including an estimated population of 16,484 as of July 2025 (Source: Portland State University). It is located in East Multnomah County, approximately seventeen miles from downtown Portland.

Permanent Property Tax Rate: \$3.7652

Outstanding Debt as of 6-30-25: \$4,078,959



General Information:

City of Troutdale	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$1.719	\$1.809	\$2.028	\$2.146
Real Market Value (M-5) in Billions	\$3.178	\$3.398	\$3.706	\$3.933
Property Tax Rate Extended:				
Operations	\$3.7652	\$3.7652	\$3.7652	\$3.7652
Debt Service	\$0.1479	\$0.1405	\$0.1747	\$0.1875
Total Property Tax Rate	\$3.9131	\$3.9057	\$3.9399	\$3.9527
Measure 5 Impact	\$-129	\$-116	\$-6,785	\$-5,279
Number of Employees (FTE's)	60	63	66	67

* Troutdale has withdrawn from TSCC jurisdiction so TSCC does not review or certify its budget.

City of Troutdale

Budget Summary

SUMMARY OF ALL FUNDS	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	6,029,353	6,505,861	7,423,067	7,465,192	0.6%
GO Debt Property Taxes	247,931	245,960	339,640	385,512	13.5%
Prior Years Property Taxes	212,472	64,040	124,490	120,886	-2.9%
TOTAL PROPERTY TAX	6,489,756	6,815,861	7,887,197	7,971,590	1.1%

RESOURCES:

Beginning Fund Balance	43,053,608	50,080,095	43,305,745	47,497,115	9.7%
Property Taxes	6,489,756	6,815,861	7,887,197	7,971,590	1.1%
Other Taxes	3,580,046	3,335,020	3,601,592	3,392,753	-5.8%
Intergovernmental Revenue	4,029,797	1,974,273	2,477,231	2,633,950	6.3%
Fees and Charges	4,988,156	5,521,267	3,011,327	4,376,226	45.3%
Utilities	8,500,938	9,088,019	8,477,235	9,069,900	7.0%
Other Income	3,365,390	4,559,209	1,029,076	1,214,222	18.0%
Transfers In	4,850,118	5,432,919	4,125,910	5,025,484	21.8%
TOTAL RESOURCES	78,857,809	86,806,663	73,915,313	81,181,240	9.8%

REQUIREMENTS BY OBJECT:

Personnel Services	7,190,778	8,145,214	9,639,737	10,471,317	8.6%
Materials & Services	12,670,140	16,558,164	16,715,841	18,284,926	9.4%
Capital Outlay	3,180,948	1,644,860	11,720,430	13,170,729	12.4%
Debt Service	1,062,519	5,985,875	765,200	774,000	1.2%
Fund Transfers	4,850,118	5,432,919	4,125,910	5,025,484	21.8%
Contingencies	0	0	17,792,698	19,958,707	12.2%
Ending Fund Balance	49,903,304	49,039,625	13,155,498	13,496,075	2.6%
TOTAL REQUIREMENTS BY OBJECT	78,857,807	86,806,657	73,915,314	81,181,238	9.8%

SUMMARY OF BUDGET - BY FUND

General Fund	26,392,442	27,919,105	23,998,657	25,993,192	8.3%
Water Improvement Fund	957,237	1,039,563	1,020,878	1,077,253	5.5%
Sewer Improvement Fund	2,192,832	2,502,039	2,385,579	2,613,538	9.6%
Street Tree Fund	60,353	60,189	56,646	36,313	-35.9%
Street Improvement Fund	1,141,788	1,214,141	1,174,104	1,021,535	-13.0%
Stormwater Improvement Fund	3,224,413	3,395,860	3,284,608	3,441,429	4.8%
Parks Improvement Fund	2,441,654	2,924,884	1,236,160	2,032,910	64.5%
Storm Sewer Utility Fund	2,823,120	3,402,961	3,740,953	4,198,419	12.2%
Utilities Undergrounding Fund	3,454,804	3,897,323	4,041,758	4,552,953	12.6%
Code Specialties Fund	2,724,949	2,649,010	2,192,197	1,729,192	-21.1%
Bike Paths & Trails Fund	22,487	26,438	29,403	27,033	-8.1%
Sam Cox Bldg Maintenance Fund	185,603	166,899	140,470	146,815	4.5%
FF&C Debt Service Fund	4,025,771	5,389,152	298,450	411,676	37.9%
Water Fund	5,634,003	6,151,609	5,441,612	5,845,221	7.4%
Sewer Fund	8,740,151	9,680,629	10,303,931	12,320,967	19.6%

	2022-23	2023-24	2024-25	2025-26	% Change
	Actual	Actual	Revised	Adopted	
Stormwater Reimb Fund	166,323	147,887	162,554	141,797	-12.8%
Water System Reimb Fund	440,609	662,702	506,751	691,868	36.5%
Sanitary Sewer Reimb Fund	3,413,140	4,121,813	3,618,475	3,913,402	8.2%
Street Reimbursement Fund	372,072	459,774	256,174	453,473	77.0%
Street Fund	6,893,959	7,323,165	6,802,552	6,694,856	-1.6%
PW Internal Services Fund	2,868,604	3,063,536	2,613,695	3,213,140	22.9%
GO Debt Service Fund	681,495	607,980	609,708	624,256	2.4%
GRAND TOTAL ALL FUNDS	78,857,809	86,806,659	73,915,315	81,181,238	9.8%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	8,053,311	10,925,848	8,744,232	8,518,252	-2.6%
Property Tax	6,241,825	6,569,901	7,547,557	7,586,078	0.5%
Other Taxes	2,642,611	2,455,557	2,662,779	2,484,304	-6.7%
Federal Revenue	1,797,243	0	0	0	0.0%
State Revenue	665,080	594,537	993,398	1,238,113	24.6%
Local Revenue	244,741	32,624	12,900	12,900	0.0%
Fees and Charges	2,948,177	3,153,493	1,861,337	3,352,547	80.1%
Other Income	2,238,998	2,626,690	615,997	873,816	41.9%
Transfers In	1,560,456	1,560,456	1,560,456	1,927,184	23.5%
TOTAL FUND RESOURCES	26,392,442	27,919,106	23,998,656	25,993,194	8.3%

REQUIREMENTS:

Administrative Services	3,268,507	4,391,084	3,844,209	3,735,109	-2.8%
Community Development	1,750,481	1,466,788	1,900,444	1,966,531	3.5%
Parks, Recreation and Culture	873,731	1,089,816	1,833,794	1,876,853	2.3%
Public Safety	7,135,686	7,436,412	7,980,665	10,071,498	26.2%
Public Utilities Solid Waste	51,763	268,490	130,985	80,085	-38.9%
Public Works	861,160	684,952	995,407	931,042	-6.5%
Transfers Out	1,702,392	2,265,993	958,984	797,368	-16.9%
Contingencies	0	0	2,655,740	3,000,000	13.0%
Ending Fund Balance	10,748,722	10,315,570	3,698,429	3,534,706	-4.4%
TOTAL FUND REQUIREMENTS	26,392,442	27,919,105	23,998,657	25,993,192	8.3%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

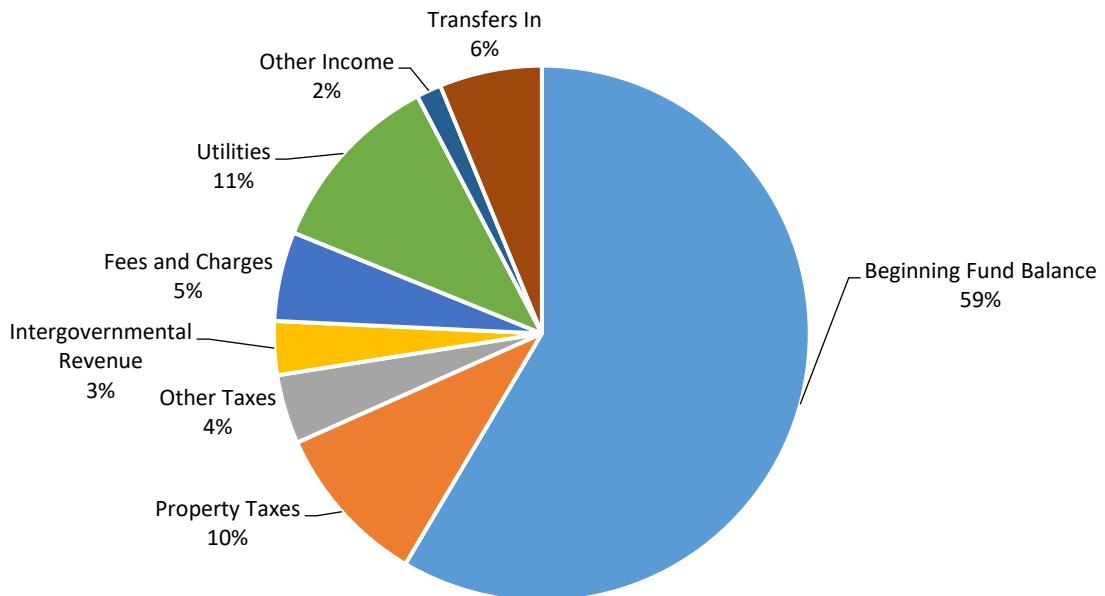
RESOURCES:

Beginning Fund Balance	248,021	171,895	94,968	63,644	-33.0%
GO Debt Property Taxes	247,931	245,960	339,640	385,512	13.5%
Interest on Investments	10,543	15,124	100	100	0.0%
Interfund Transfers In	175,000	175,000	175,000	175,000	0.0%
TOTAL FUND RESOURCES	681,495	607,979	609,708	624,256	2.4%

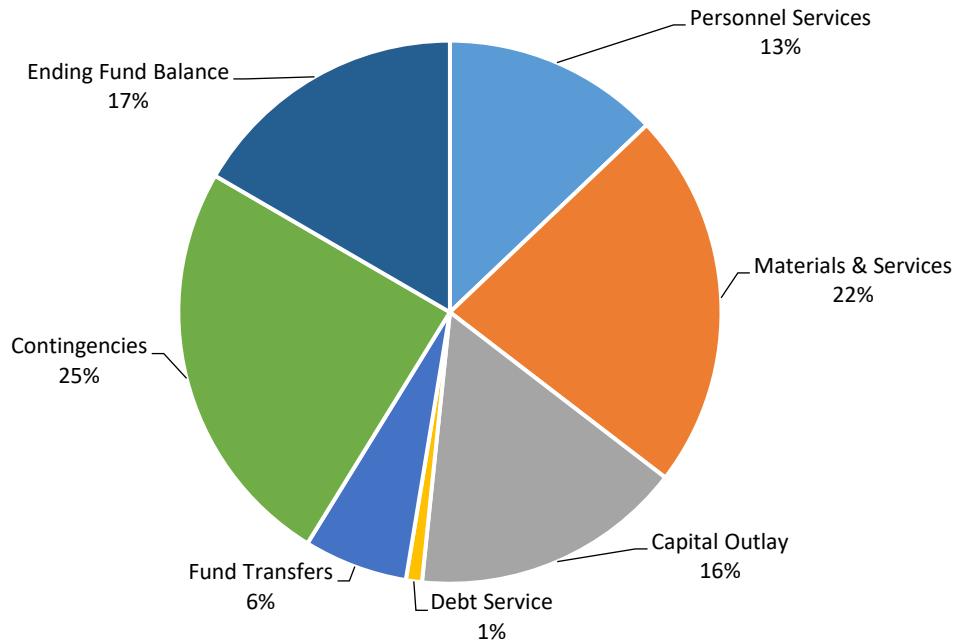
REQUIREMENTS:

Debt Service	509,600	520,800	541,000	549,800	1.6%
Ending Fund Balance	171,895	87,180	68,708	74,456	8.4%
TOTAL FUND REQUIREMENTS	681,495	607,980	609,708	624,256	2.4%

City of Troutdale FY 26 Budget Resources



City of Troutdale FY 26 Budget Requirements



Incorporated in 1951
CITY OF WOOD VILLAGE

2055 NE 238th Drive
 Wood Village, Oregon 97060
www.woodvillageor.gov
 503-667-6211

Background:

The five-member non-salaried council is elected at large to four-year terms. The council appoints the mayor from among its members.

The city provides a variety of municipal services including potable water, sewer collection, stormwater management, planning and development, a city park and street lighting.

Wood Village contracts with Multnomah County to provide police services and street maintenance. The City of Gresham provides fire services and sewer treatment.

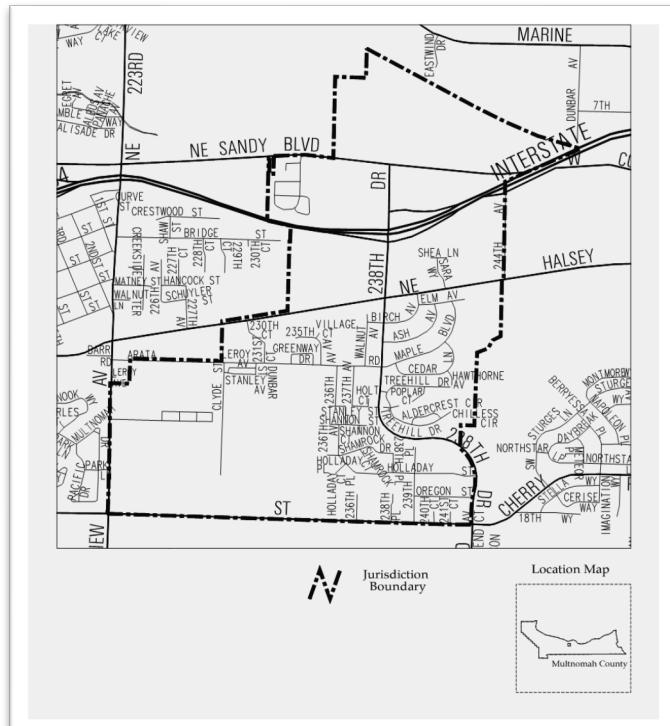
The City of Wood Village is located in east Multnomah County approximately 15 miles from downtown Portland. The population is 5,220 as of July 2025 (Source: Portland State University).

Permanent Property Tax Rate: \$3.1262

Outstanding Debt as of 6-30-25: \$1,875,000

General Information:

City of Wood Village	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$341.6	\$349.9	\$357.9	\$363.1
Real Market Value (M-5) in Millions	\$751.4	\$795.4	\$805.6	\$815.9
Property Tax Rate Extended: Operations	\$3.1262	\$3.1262	\$3.1262	\$3.1262
Measure 5 Impact	\$0	\$0	\$0	\$0
Number of Employees (FTE's)	16	17	17	16



City of Wood Village

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes					
	1,020,707	1,045,946	1,060,000	1,090,000	2.8%
Prior Years Property Taxes	8,191	7,313	10,000	10,000	0.0%
TOTAL PROPERTY TAX	1,028,898	1,053,259	1,070,000	1,100,000	2.8%
RESOURCES:					
Beginning Fund Balance	5,292,963	6,205,771	6,217,540	8,077,500	29.9%
Property Taxes	1,028,898	1,053,259	1,070,000	1,100,000	2.8%
Other Taxes	550,780	530,940	510,000	525,000	2.9%
Intergovernmental Revenue	643,573	1,356,688	800,600	583,850	-27.1%
Fees and Charges	1,265,582	1,252,174	1,904,497	1,920,076	0.8%
Utilities	2,427,772	2,499,900	2,559,200	2,723,200	6.4%
Other Income	1,071,324	1,155,864	1,631,160	1,623,260	-0.5%
Transfers In	807,966	912,290	1,521,450	1,250,038	-17.8%
TOTAL RESOURCES	13,088,858	14,966,886	16,214,447	17,802,924	9.8%
REQUIREMENTS BY OBJECT:					
Personnel Services	1,604,557	1,819,179	2,293,097	2,487,631	8.5%
Materials & Services	3,003,862	3,130,563	4,054,620	5,679,921	40.1%
Capital Outlay	1,471,898	1,193,462	3,760,500	2,886,000	-23.3%
Debt Service	487,596	511,253	534,440	557,188	4.3%
Fund Transfers	195,716	195,320	1,233,400	1,237,038	0.3%
Contingencies	0	0	1,400,000	2,710,998	93.6%
Ending Fund Balance	6,325,229	8,117,109	2,938,392	2,244,148	-23.6%
TOTAL REQUIREMENTS BY OBJECT	13,088,858	14,966,886	16,214,449	17,802,924	9.8%
SUMMARY OF BUDGET - BY FUND					
General Fund	5,780,292	7,604,927	7,876,512	8,811,762	11.9%
Muni Building Capital Fund	110,000	431,634	726,490	953,038	31.2%
Street Fund	1,828,466	1,606,942	1,529,850	1,674,951	9.5%
SDC Fund	454,790	272,072	370,000	380,000	2.7%
Parks SDC Charge Fund	103,506	108,739	202,500	124,500	-38.5%
Water Fund	2,418,530	2,408,816	2,227,200	2,298,198	3.2%
Sewer Fund	1,988,761	2,113,266	2,647,000	2,891,000	9.2%
Internal Service Fund	404,513	420,490	634,897	669,475	5.4%
GRAND TOTAL ALL FUNDS	13,088,858	14,966,886	16,214,449	17,802,924	9.8%

DETAIL OF GENERAL FUND

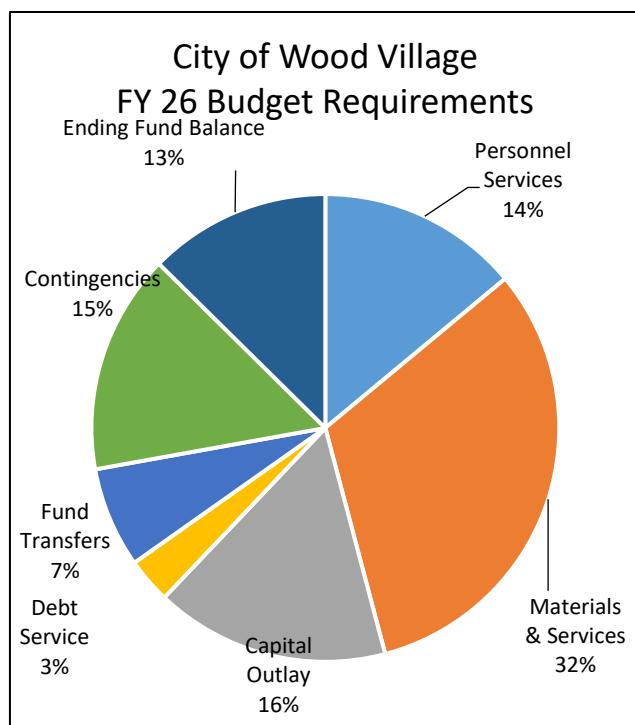
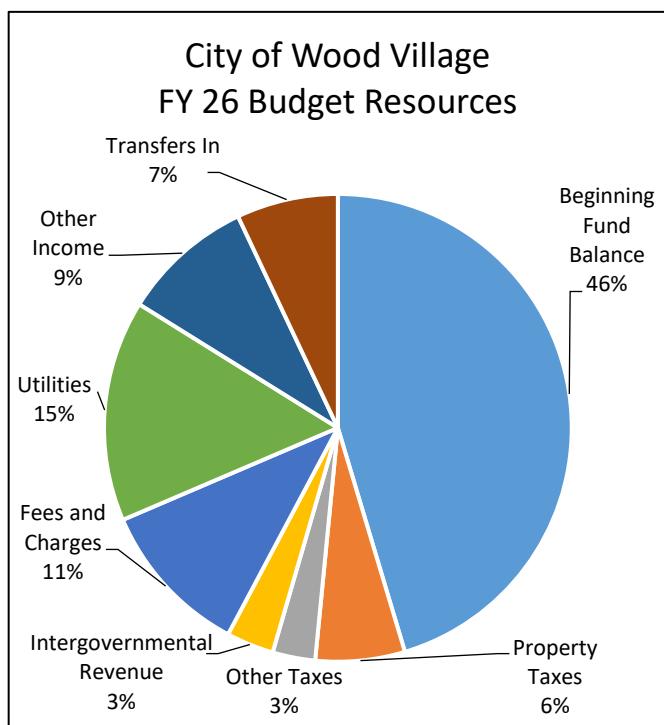
RESOURCES:

Beginning Fund Balance	2,508,974	3,229,890	3,450,000	4,545,000	31.7%
Property Tax	1,028,898	1,053,259	1,070,000	1,100,000	2.8%
Other Taxes	550,780	530,940	510,000	525,000	2.9%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Federal Revenue	0	784,185	0	0	0.0%
State Revenue	187,202	192,445	187,000	195,000	4.3%
Fees and Charges	537,459	511,167	754,600	755,600	0.1%
Other Income	966,979	1,005,930	1,577,410	1,553,660	-1.5%
Transfers In	0	297,114	327,500	137,500	-58.0%
TOTAL FUND RESOURCES	5,780,292	7,604,930	7,876,510	8,811,760	11.9%

REQUIREMENTS:

Administrative Services	152,871	138,421	327,592	228,253	-30.3%
Community Development	148,444	167,354	240,000	271,500	13.1%
Parks, Recreation and Culture	480,053	449,183	2,137,708	1,566,673	-26.7%
Public Safety	1,267,669	1,369,527	1,574,745	3,086,596	96.0%
Public Works	5,178	0	0	0	0.0%
Debt Service	487,596	511,253	534,440	557,188	4.3%
Capital Outlay Unallocated	1,981	1,807	6,500	0	-100.0%
Transfers Out	0	164,410	729,265	609,265	-16.5%
Contingencies	0	0	850,000	850,000	0.0%
Ending Fund Balance	3,236,500	4,802,972	1,476,262	1,642,287	11.2%
TOTAL FUND REQUIREMENTS	5,780,292	7,604,927	7,876,512	8,811,762	11.9%



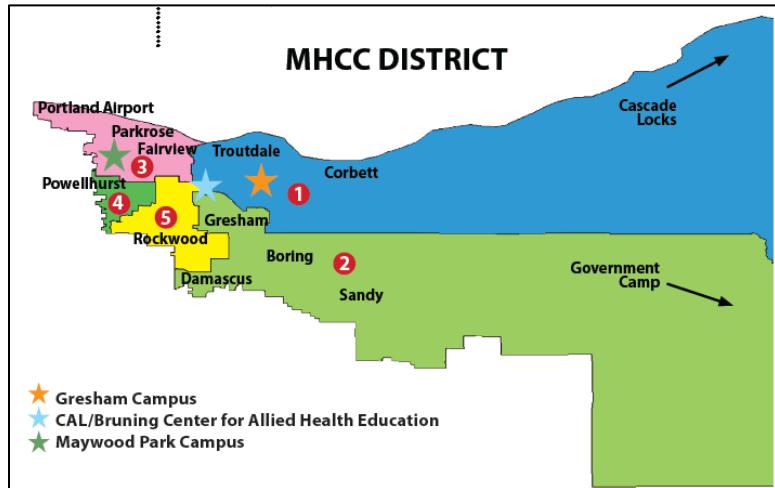
Established in 1965
MT. HOOD COMMUNITY COLLEGE

26000 SE Stark Street
Gresham, Oregon 97030
www.mhcc.edu
503-491-6422

Background:

A seven-member board governs the college without compensation. All board members are elected to four-year terms: five are elected from zones and two are elected at large.

Community college curriculum is intended to provide broad, comprehensive programs in academic, professional and technical subjects. It is designed to provide two-year programs for some, serve a transitional purpose for others who will continue college work, and to aid others in determining future educational needs. Admission to the college is open to all high school graduates and non-graduates who can benefit from the instruction offered.



Mt. Hood Community College (MHCC) serves a population of more than 300,000 within an area of 950 square miles. The boundaries encompass all of Multnomah County east of the Portland Public Schools District, the northwest portion of Clackamas County, and a small portion of Hood River County (Cascade Locks). The college is located on approximately 120 acres in Gresham. The district also offers instructional programs at the Maywood Campus in the City of Maywood Park, at various schools, and other locations.

Mt Hood passed a \$136 million bond measure in May 2025 for capital improvements.

Permanent Property Tax Rate: \$0.4917

Outstanding Debt as of 6-30-25: \$78,229,997

Highlights of the 2025-26 Budget:

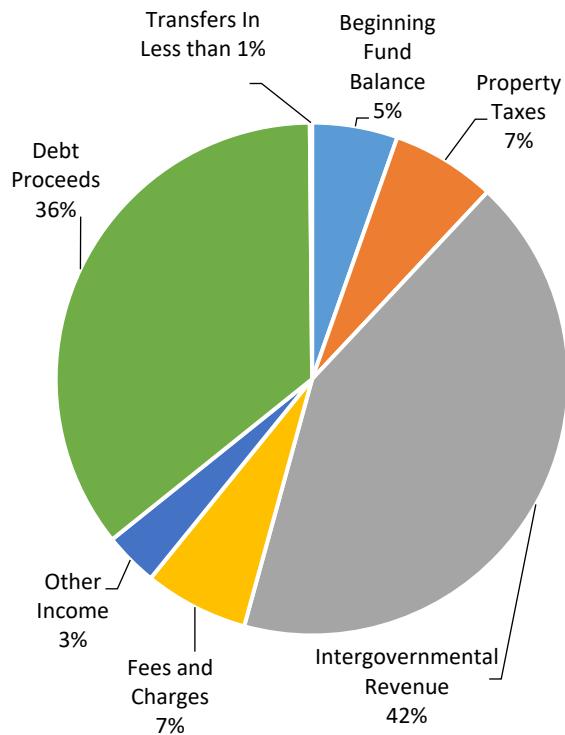
- The FY 2025-26 budget is \$383.1 million, an increase of 62.2% from the current year. This significant increase is driven by the inclusion of a \$136.4 million General Obligation Bond for capital projects, an enrollment increase, a tuition rate increase, and increased personnel costs due to cost-of-living adjustments and rising PERS rates.
- Tuition rates are increased 3.2%, or \$4 per credit hour, bringing in-state tuition to \$128 per credit hour. This marks the fourth consecutive year of tuition increases and is intended to support revenue stability.
- Student enrollment is projected to increase by 4.5% for FY25-26, driven by growing high school intake and retention improvements from MHCC's Strategic Enrollment Management Plan.

- Capital projects total \$161.3 million, increased from \$32.9 million in FY25. Funded by approved bond proceeds and matching state capital funds, these projects include facility repairs, classroom and lab updates, ADA accessibility improvements, enhanced campus safety, and updates to the college's aquatic center.

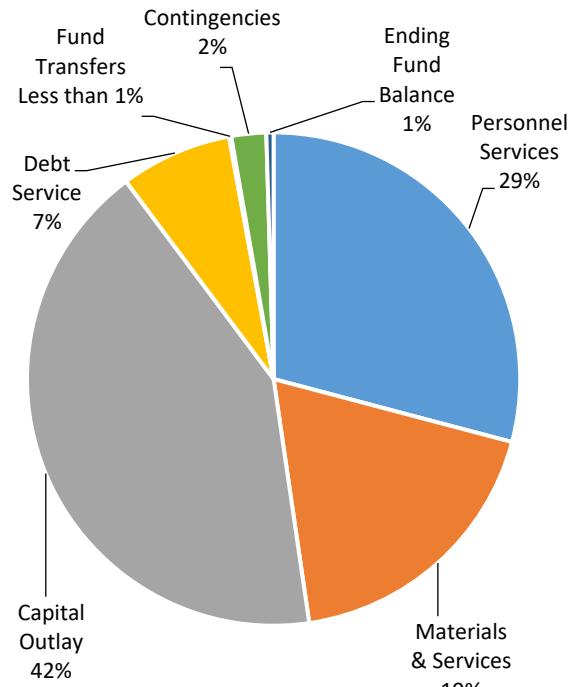
General Information:

Mt. Hood Community College	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$31.727	\$32.669	\$34.555	\$35.940
Real Market Value (M-5) in Billions	\$62.125	\$67.063	\$68.593	\$70.323
Property Tax Rate Extended:				
Operations	\$0.4917	\$0.4917	\$0.4917	\$0.4917
Debt Service				\$0.2513
Measure 5 Impact	\$-169,307	\$-167,491	\$-182,907	\$-199,238
Number of Employees (FTE's)	931	953	1,026	1,054
Enrollment:				
Headcount	18,501	18,933	19,200*	20,064*
Full Time Equivalents	5,800	6,060	6,200*	6,479*
Tuition Per Credit Hour	\$120.00	\$122.00	\$124.00	\$128.00
			*Estimate	*Estimate

Mt. Hood Community College FY 26 Budget Resources



Mt. Hood Community College FY 26 Budget Requirements



Mt. Hood Community College

Budget Summary

SUMMARY OF ALL FUNDS	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	14,825,094	15,193,314	15,419,326	16,354,440	6.1%
GO Debt Property Taxes	0	0	0	8,793,706	0.0%
Prior Years Property Taxes	162,358	135,472	90,000	100,000	11.1%
TOTAL PROPERTY TAX	14,987,452	15,328,786	15,509,326	25,248,146	62.8%
RESOURCES:					
Beginning Fund Balance	37,417,161	35,370,033	19,305,230	20,666,078	7.0%
Property Taxes	14,987,452	15,328,786	15,509,326	25,248,146	62.8%
Intergovernmental Revenue	92,967,220	101,626,553	160,491,042	162,018,990	1.0%
Fees and Charges	21,214,547	22,619,758	22,407,233	25,174,500	12.3%
Other Income	12,224,274	15,378,527	11,984,498	13,020,047	8.6%
Debt Proceeds	0	0	6,000,000	136,445,000	2174.1%
Transfers In	4,734,055	517,170	557,000	557,000	0.0%
TOTAL RESOURCES	183,544,709	190,840,827	236,254,329	383,129,761	62.2%
REQUIREMENTS BY OBJECT:					
Personnel Services	79,881,252	86,727,425	104,961,842	111,533,886	6.3%
Materials & Services	41,284,908	45,488,878	69,571,141	71,173,039	2.3%
Capital Outlay	9,285,095	8,002,036	32,904,466	161,310,748	390.2%
Debt Service	12,989,367	13,628,793	18,431,114	28,004,763	51.9%
Fund Transfers	4,734,055	517,170	557,000	557,000	0.0%
Contingencies	0	0	8,138,026	8,739,636	7.4%
Ending Fund Balance	35,370,032	36,476,525	1,690,740	1,810,689	7.1%
TOTAL REQUIREMENTS BY OBJECT	183,544,709	190,840,827	236,254,329	383,129,761	62.2%
SUMMARY OF BUDGET - BY FUND					
General Fund	91,285,935	95,113,246	92,964,306	100,109,740	7.7%
Student Aid Fund	18,746,846	21,432,501	37,283,990	37,283,990	0.0%
Federal, State & Special Proj Fund	50,828,697	52,600,852	82,510,000	82,510,000	0.0%
Pension Bond Fund	10,023,846	10,962,751	10,014,348	10,445,198	4.3%
Bookstore	655,859	0	0	0	0.0%
Aquatics Center Fund	1,738,767	1,629,382	1,282,626	1,039,034	-19.0%
Clubs Fund	63,022	68,069	170,000	170,000	0.0%
Trusts Fund	973,673	1,289,341	509,096	609,096	19.6%
Associated Student Gov Fund	1,833,031	1,864,601	1,482,719	1,547,849	4.4%
Physical Plant Maint Fund	4,854,679	2,851,319	2,008,000	1,883,000	-6.2%
Technology Projects Fund	2,540,354	3,028,765	2,029,244	2,293,148	13.0%
Capital Projects Fund	0	0	6,000,000	136,445,000	2174.1%
GO Bond Debt Service Fund	0	0	0	8,793,706	0.0%
GRAND TOTAL ALL FUNDS	183,544,709	190,840,827	236,254,329	383,129,761	62.2%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	20,304,581	16,585,986	14,458,000	15,800,000	9.3%
Property Tax	14,987,452	15,328,786	15,509,326	16,454,440	6.1%
State Revenue	35,176,623	40,562,678	41,857,052	43,385,000	3.7%
Fees and Charges	19,488,660	20,329,618	20,449,928	22,980,300	12.4%
Other Income	1,328,619	2,306,178	690,000	1,490,000	115.9%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	91,285,935	95,113,246	92,964,306	100,109,740	7.7%
 REQUIREMENTS:					
Instruction	29,256,776	32,259,075	35,283,255	38,368,980	8.7%
Education Support Services	36,028,342	40,119,616	44,813,380	47,997,896	7.1%
Enterprises and Community Services	102,857	114,100	117,704	133,205	13.2%
Facilities Acquisition and Construction	2,255,231	663,769	375,796	322,500	-14.2%
Debt Service	2,969,451	3,196,541	3,363,716	3,711,859	10.3%
Transfers Out	4,087,292	487,292	497,000	497,000	0.0%
Contingencies	0	0	6,822,715	7,267,611	6.5%
Ending Fund Balance	16,585,986	18,272,853	1,690,740	1,810,689	7.1%
TOTAL FUND REQUIREMENTS	91,285,935	95,113,246	92,964,306	100,109,740	7.7%

Established in 1968
PORTLAND COMMUNITY COLLEGE

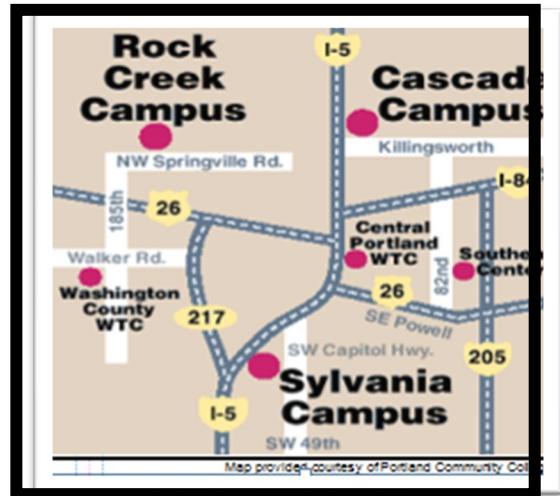
PO Box 19000
Portland, Oregon 97280
www.pcc.edu
971-722-6111

Background:

The seven-member board that governs the college serves without compensation. All are elected at large to four-year terms.

Portland Community College (PCC) is one of the largest higher education institutions in the state, based on student enrollment headcount. The district has exchanged the top spot with Oregon State University over the years. The district serves a population of 1.2 million in an area of 1,500 square miles.

The college has four campuses (Rock Creek, Cascade, Sylvania, and Southeast). Classes are also offered at multiple smaller facilities (called centers) in Multnomah, Washington, Yamhill and Columbia counties.



Portland Community College budgets on a biennial basis. For consistency with other jurisdictions, numbers in the budget summary table are shown on an annual basis. Budget highlights below refer to the biennium.

Permanent Property Tax Rate: \$0.2828

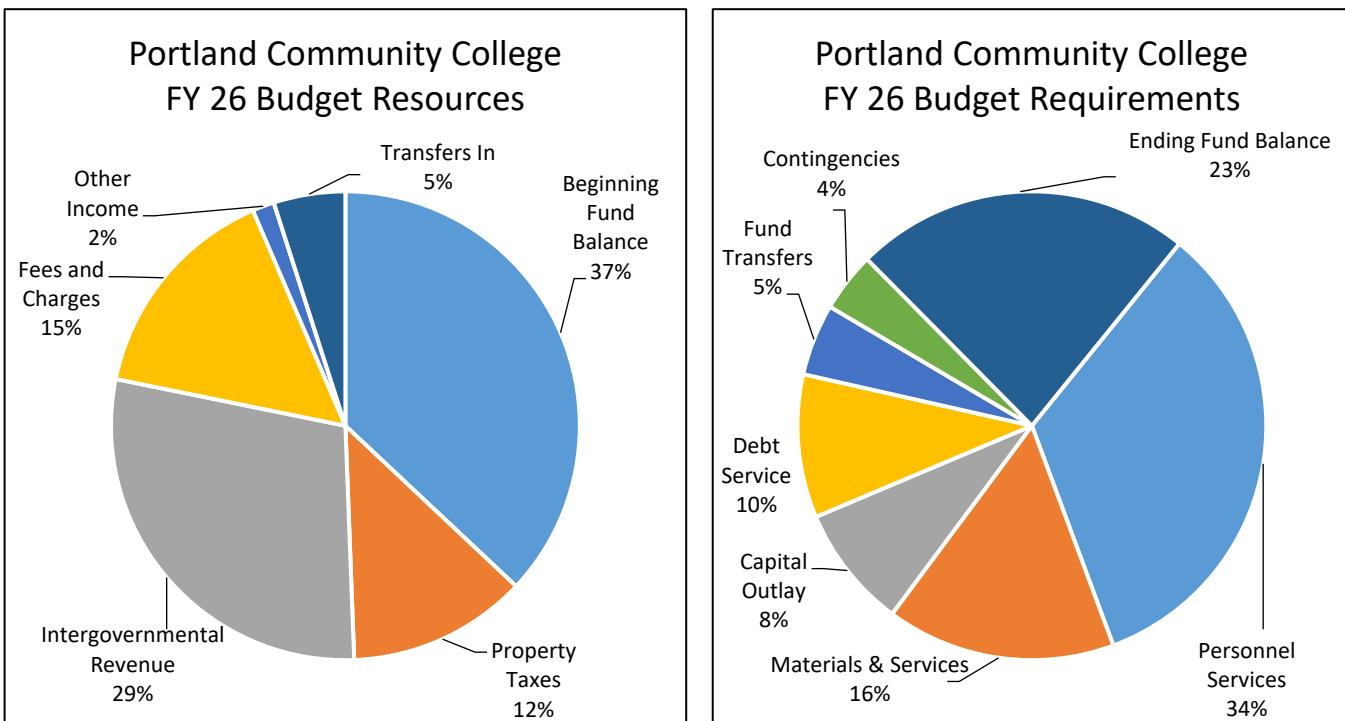
Outstanding Debt as of 6-30-25: \$593,920,000

Highlights of the 2025-27 Budget:

- The district budgets on a biennial basis, and the total FY 2025-27 budget is \$1.5 billion, an increase of 1% from the revised FY 2023-25 budget.
- Overall, expenditures remain virtually unchanged from the revised budget, for the second biennium in a row. The budget increase is insufficient to cover inflation costs over the biennial period; so although the overall budget numbers show a slight increase, the budget represents reductions in order to keep expenditure costs contained.
- Budget includes an overall 16% tuition and fee revenue increase.
 - Planned tuition increase of \$5.00 per credit hour (4.0%) for each of the 2025-2026 and 2026-2027 academic years. Last biennium saw the same amount of increase each year. Current resident tuition is \$133 per credit hour. At the end of the biennium, tuition will be \$143 per credit hour. International students will see an increase of \$10 per credit hour.
- Student activities fee increases from \$3.40 to \$4.25 per credit hour. In November 2022, voters passed a \$450 million bond measure to fund capital projects. The first half of the bond (\$225 million) was issued in March 2023.
- Debt Service is budgeted at \$173 million, an increase of 5% from prior years.
- Capital outlay decreases by 25% to a total of \$165 million for the biennium.

General Information:

Portland Community College	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$157,450	\$168,450	\$174,518	\$185,991
Real Market Value (M-5) in Billions	\$338.121	\$348.515	\$346.550	\$346.870
Property Tax Rate Extended:				
Operations	\$0.2828	\$0.2828	\$0.2828	\$0.2828
Debt Service	\$0.3867	\$0.3560	\$0.3727	\$0.3519
Total Property Tax Rate	\$0.6695	\$0.6388	\$0.6555	\$0.6555
Measure 5 Impact	\$-270,540	\$-322,464	\$-450,442	\$-504,520
Number of Employees (FTE's)	2,677	2,612	2,612	2,656
Enrollment:				
Headcount	50,524	53,820	57,756	Not Avail
Full Time Equivalents	17,863	19,221	20,521	Not Avail
Tuition per credit hour	\$123	\$128	\$133	\$143



Portland Community College

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	42,653,748	45,320,975	45,297,705	48,899,720	8.0%
GO Debt Property Taxes	60,885,305	57,668,519	62,598,729	63,476,691	1.4%
Prior Years Property Taxes	1,038,370	609,584	1,305,986	1,098,739	-15.9%
TOTAL PROPERTY TAX	104,577,423	103,599,078	109,202,420	113,475,150	3.9%

RESOURCES:

Beginning Fund Balance	288,565,278	475,846,061	302,940,280	338,883,011	11.9%
Property Taxes	104,577,423	103,599,078	109,202,420	113,475,150	3.9%
Intergovernmental Revenue	228,857,570	245,597,696	258,742,450	263,700,233	1.9%
Fees and Charges	110,201,736	124,745,308	123,681,567	140,521,556	13.6%
Other Income	17,584,679	27,241,935	7,967,057	13,848,918	73.8%
Debt Proceeds	253,541,309	0	0	0	0.0%
Transfers In	40,589,757	42,377,081	35,591,561	45,258,375	27.2%
TOTAL RESOURCES	1,043,917,752	1,019,407,159	838,125,335	915,687,243	9.3%

REQUIREMENTS BY OBJECT:

Personnel Services	242,035,792	272,343,923	265,399,831	306,886,165	15.6%
Materials & Services	134,415,275	148,923,358	151,473,646	144,857,217	-4.4%
Capital Outlay	61,996,580	44,829,627	96,139,924	77,624,038	-19.3%
Debt Service	82,608,396	84,945,644	87,705,402	90,556,425	3.3%
Fund Transfers	40,589,757	42,377,080	35,591,561	45,258,375	27.2%
Contingencies	0	0	49,184,254	37,648,942	-23.5%
Ending Fund Balance	482,271,958	425,987,525	152,630,716	212,856,081	39.5%
TOTAL REQUIREMENTS BY OBJECT	1,043,917,758	1,019,407,157	838,125,334	915,687,243	9.3%

SUMMARY OF BUDGET - BY FUND

General Fund	363,678,733	375,280,013	317,805,700	365,772,727	15.1%
CEU/CED Fund	10,449,563	10,511,817	7,978,519	12,416,671	55.6%
Capital Projects Fund	19,059,787	30,990,238	23,260,729	24,127,838	3.7%
Capital Construction Fund	348,428,188	292,906,276	185,410,861	184,129,033	-0.7%
Auxiliary Fund	4,102,212	4,010,166	3,512,772	5,121,723	45.8%
Student Activities Fund	5,015,617	5,170,555	3,688,497	4,770,912	29.3%
Contracts & Grants Fund	35,829,315	36,173,610	31,980,162	32,140,128	0.5%
Student Financial Aid Fund	75,752,448	84,434,887	96,715,894	92,515,066	-4.3%
College Bookstore Fund	11,686,109	10,315,036	7,859,577	7,011,887	-10.8%
Food Services Fund	6,112,820	6,012,837	4,242,430	4,751,941	12.0%
Transportation & Parking Svcs Fund	10,558,913	10,610,676	4,314,599	9,334,446	116.3%
Risk Management Fund	17,962,938	19,905,998	16,518,957	20,254,980	22.6%
Print Center Fund	2,099,605	2,095,541	1,503,221	2,083,780	38.6%
Internal Charges-PERS Rsrv Fund	39,524,262	44,004,993	39,617,473	50,149,296	26.6%
Early Retirement Fund	1,522,149	2,038,869	2,010,542	1,783,287	-11.3%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
GO Bond Debt Service Fund	69,075,604	60,994,326	66,823,729	73,476,691	10.0%
PERS DEBT Service Fund	23,059,489	23,951,318	24,881,673	25,846,837	3.9%
GRAND TOTAL ALL FUNDS	1,043,917,752	1,019,407,156	838,125,335	915,687,243	9.3%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	116,900,418	105,812,923	55,512,643	64,500,000	16.2%
Property Tax	43,109,724	45,780,559	46,453,691	49,798,459	7.2%
State Revenue	119,638,088	129,563,023	131,288,575	140,181,176	6.8%
Fees and Charges	72,334,640	80,695,007	79,599,719	93,637,767	17.6%
Other Income	8,105,984	9,406,949	2,659,500	6,459,100	142.9%
Debt Proceeds	1,172,079	0	0	0	0.0%
Transfers In	2,417,800	4,021,553	2,291,572	11,196,225	388.6%
TOTAL FUND RESOURCES	363,678,733	375,280,014	317,805,700	365,772,727	15.1%

REQUIREMENTS:

Instruction	121,322,156	0	0	0	0.0%
Support Services	121,431,186	270,769,778	256,116,714	297,545,937	16.2%
Transfers Out	15,112,468	13,937,882	8,153,335	7,628,587	-6.4%
Contingencies	0	0	29,985,515	18,960,596	-36.8%
Ending Fund Balance	105,812,923	90,572,353	23,550,136	41,637,607	76.8%
TOTAL FUND REQUIREMENTS	363,678,733	375,280,013	317,805,700	365,772,727	15.1%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	6,899,832	3,100,807	4,000,000	9,700,000	142.5%
GO Debt Property Taxes	60,885,305	57,668,519	62,598,729	63,476,691	1.4%
Prior Years Property Taxes	582,394	150,000	150,000	200,000	33.3%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	708,073	75,000	75,000	100,000	33.3%
TOTAL FUND RESOURCES	69,075,604	60,994,326	66,823,729	73,476,691	10.0%

REQUIREMENTS:

Debt Service	59,548,901	60,994,326	62,823,729	64,709,588	3.0%
Ending Fund Balance	9,526,703	0	4,000,000	8,767,103	119.2%
TOTAL FUND REQUIREMENTS	69,075,604	60,994,326	66,823,729	73,476,691	10.0%

Established in 1963

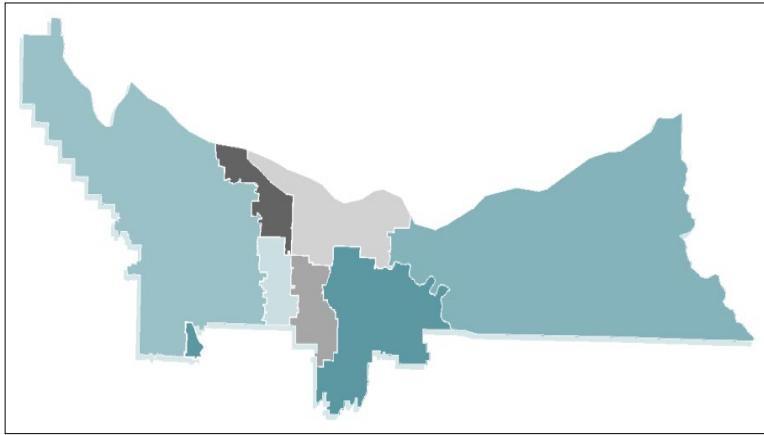
MULTNOMAH EDUCATION SERVICE DISTRICT

11611 NE Ainsworth Circle
Portland, Oregon 97220
www.mesd.k12.or.us
503-255-1841

Background:

A seven-member board governs the district without compensation. Commissioners are elected to four-year terms: five from zones and two at large.

The Multnomah ESD assists the Oregon Department of Education by administering state-level services and minimum education standards. The district also provides specialized education services and facilities on a cooperative basis to its component school districts. Many of the specialized services are those with limited demand that can be provided more efficiently and cost effectively on a regional basis. ESD support services costs are more than twice the cost of instruction due to the special needs of students. This is a reversal of the instruction-to-support ratio of K-12 districts.



Districts have the option of selecting services from MESD or taking direct transit dollars. Non-resolution programs are funded through grants or fee for service contracts. Resolution programs are those that, through a resolution, are authorized by at least two-thirds, or six of the eight, school boards representing a majority of total county students.

The Multnomah Education Service District serves the eight public school districts within Multnomah County. District boundaries extend into Clackamas and Washington counties along with the school district boundaries.

Permanent Property Tax Rate: \$0.4576

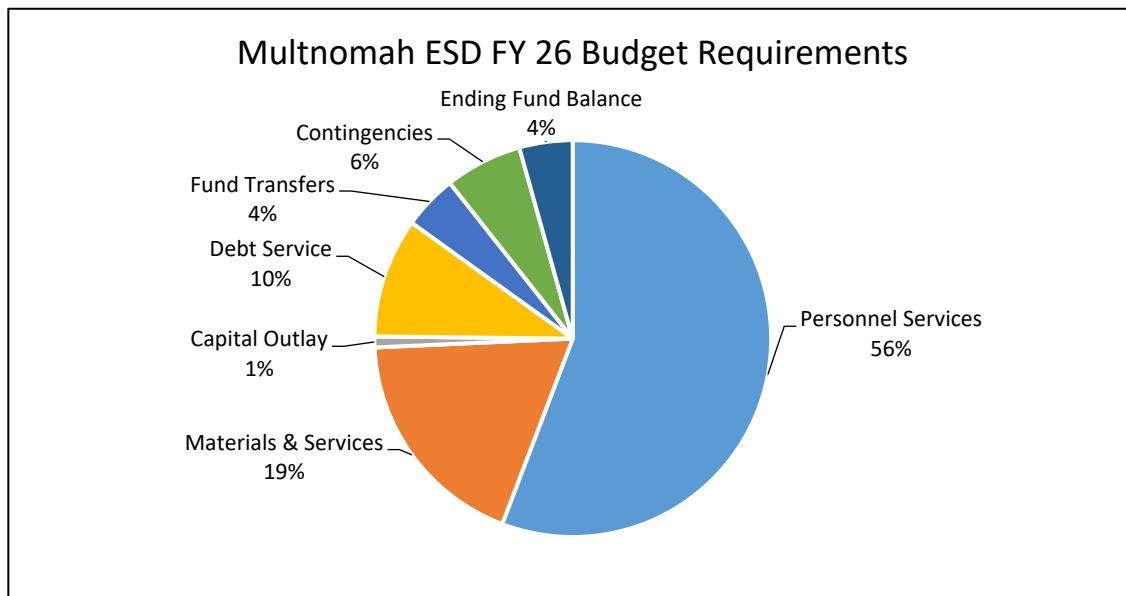
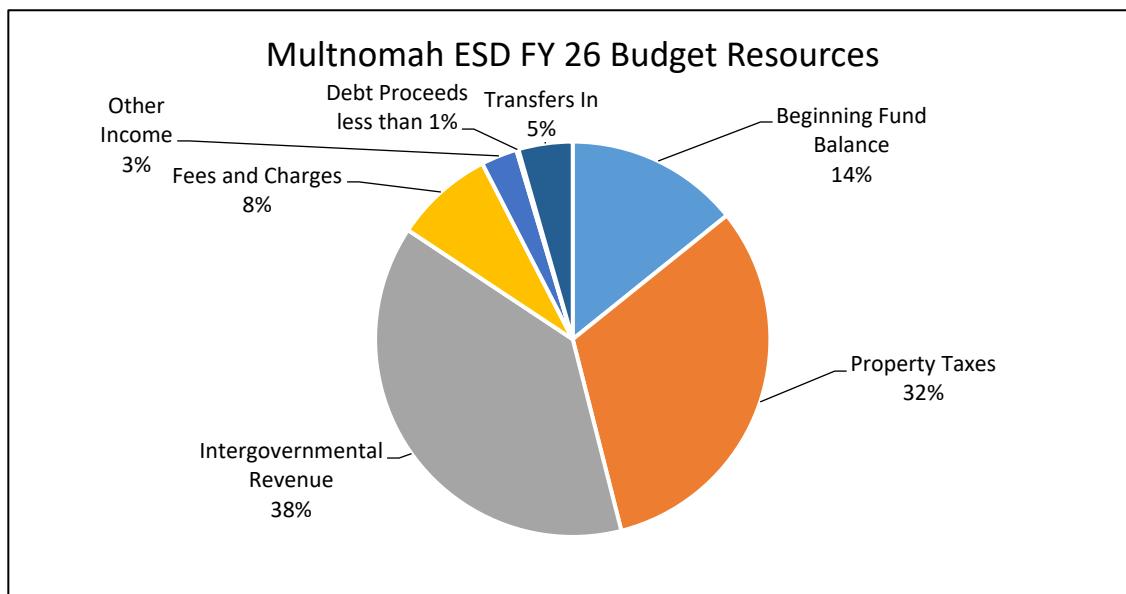
Outstanding Debt as of 6-30-25: \$67,089,493

Highlights of the 2025-26 Budget:

- The budget is increasing by \$4.4 million (3.2%) over the current year's revised budget, from \$137.9 million to \$142.4 million.
- The agency expects to issue a Tax Anticipation Note (TAN) for a short-term borrowing in spring 2025 and to pay off the note in FY 2025-26 (\$5.08 million). This accounts for a large portion of the increase from the current year's budget and will be used to resolve short-term cash-flow issues.
- Staffing will decrease by 91 full-time equivalent (FTE) positions compared to the current year. Special Education Services (SPED), which supports K-12 students, faces the largest reduction with 44 FTEs cut as school districts purchase less of this service due to their own constraints.
- The district is projecting a 5% reduction to Federal IDEA and Title grants and a significant reduction to the Student Success Act (SSA) funding.
- The Board of Directors will see four of the seven positions ending June 30, 2025. They will be eligible for re-election.

General Information:

Multnomah ESD	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$90.678	\$97.948	\$101.761	\$104.169
Real Market Value (M-5) in Billions	\$211.928	\$214.090	\$210.143	\$211.166
Property Tax Rate Extended: Operations	\$0.4576	\$0.4576	\$0.4576	\$0.4576
Measure 5 Impact Number of Employees (FTE's)	\$-442,691 746	\$-719,366 778	\$-893,983 784	\$-995,455 693



Multnomah ESD

Budget Summary

	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	39,265,020	42,584,257	43,889,000	45,278,000	3.2%
Prior Years Property Taxes	618,866	121,331	10,000	10,000	0.0%
TOTAL PROPERTY TAX	39,883,886	42,705,588	43,899,000	45,288,000	3.2%
RESOURCES:					
Beginning Fund Balance	18,625,043	20,238,001	22,320,927	20,254,400	-9.3%
Property Taxes	39,883,886	42,705,588	43,899,000	45,288,000	3.2%
Intergovernmental Revenue	48,119,650	50,511,760	51,934,112	54,488,490	4.9%
Fees and Charges	9,214,870	9,876,471	9,470,191	11,560,116	22.1%
Other Income	2,779,229	3,553,626	2,623,235	4,204,992	60.3%
Debt Proceeds	0	695,841	1,275,000	250,000	-80.4%
Transfers In	5,919,775	5,718,376	6,388,063	6,313,162	-1.2%
TOTAL RESOURCES	124,542,453	133,299,663	137,910,528	142,359,160	3.2%
REQUIREMENTS BY OBJECT:					
Personnel Services	62,957,956	67,304,725	80,312,387	79,414,849	-1.1%
Materials & Services	26,385,584	28,086,113	30,286,066	26,341,074	-13.0%
Capital Outlay	951,933	1,456,651	23,402	1,264,207	5302.1%
Debt Service	8,089,204	8,373,678	8,746,708	13,884,610	58.7%
Fund Transfers	5,919,775	5,718,376	6,388,063	6,313,162	-1.2%
Contingencies	0	0	5,430,602	8,959,758	65.0%
Ending Fund Balance	20,238,001	22,360,120	6,723,300	6,181,500	-8.1%
TOTAL REQUIREMENTS BY OBJECT	124,542,453	133,299,663	137,910,528	142,359,160	3.2%
<u>SUMMARY OF BUDGET - BY FUND</u>					
Resolution Services Fund	58,021,349	61,932,406	61,588,223	60,104,403	-2.4%
Contracted Services Fund	41,564,837	43,791,321	46,338,724	49,693,724	7.2%
Debt Service Fund	8,183,953	9,346,703	9,587,182	10,222,606	6.6%
Facilities & Equip Reserve Fund	2,398,759	1,883,107	2,748,043	2,400,400	-12.7%
Operating Fund	11,477,714	13,158,584	12,850,404	13,121,027	2.1%
Risk Management Reserve Fund	2,895,841	3,187,542	4,797,952	6,817,000	42.1%
GRAND TOTAL ALL FUNDS	124,542,453	133,299,663	137,910,528	142,359,160	3.2%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	9,369,881	10,954,854	9,668,178	4,100,000	-57.6%
Property Tax	39,883,886	42,705,588	43,899,000	45,288,000	3.2%
Federal Revenue	28,447	70,549	62,939	54,985	-12.6%
State Revenue	8,250,053	8,147,273	7,831,751	10,385,892	32.6%
Local Revenue	40,497	18,014	19,614	21,820	11.2%
Other Income	31,551	36,128	106,741	158,421	48.4%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Transfers In	417,034	0	0	95,285	0.0%
TOTAL FUND RESOURCES	58,021,349	61,932,406	61,588,223	60,104,403	-2.4%
REQUIREMENTS:					
Instruction	10,232,561	11,035,106	12,802,141	10,872,091	-15.1%
Support Services	24,076,022	27,878,951	30,056,878	31,055,597	3.3%
Enterprises and Community Services	17,404	144,847	146,370	128,570	-12.2%
Pass Throughs	7,787,716	7,677,948	10,637,648	6,960,964	-34.6%
Transfers Out	4,952,792	5,329,376	5,417,563	5,666,877	4.6%
Contingencies	0	0	2,527,623	5,420,304	114.4%
Ending Fund Balance	10,954,854	9,866,178	0	0	0.0%
TOTAL FUND REQUIREMENTS	58,021,349	61,932,406	61,588,223	60,104,403	-2.4%

Established in 1851
PORTLAND SCHOOL DISTRICT NO. 1J

501 North Dixon Street
Portland, Oregon 97227
www.pps.net
503-916-2000

Background:

Seven directors govern the district without compensation. All are elected by zone to four-year terms. Portland Public Schools is the largest school district in the State of Oregon.

In May 2025, voters approved a \$1.83 billion school bond measure that allows for reinvestment in existing school facilities. Projects utilizing those bond proceeds are underway to continue modernization and construction of facilities projects.

In May 2024 voters approved a measure to continue a five-year local option levy with a rate of \$1.9900 per \$1,000 of assessed value. The first year this levy was approved was in 2001.

Portland Public School boundaries encompass a 152 square mile area. The district also extends into portions of Clackamas and Washington counties.



Outstanding Debt as of 6-30-25: \$1,682,908,000

Permanent Property Tax Rate: \$5.2781

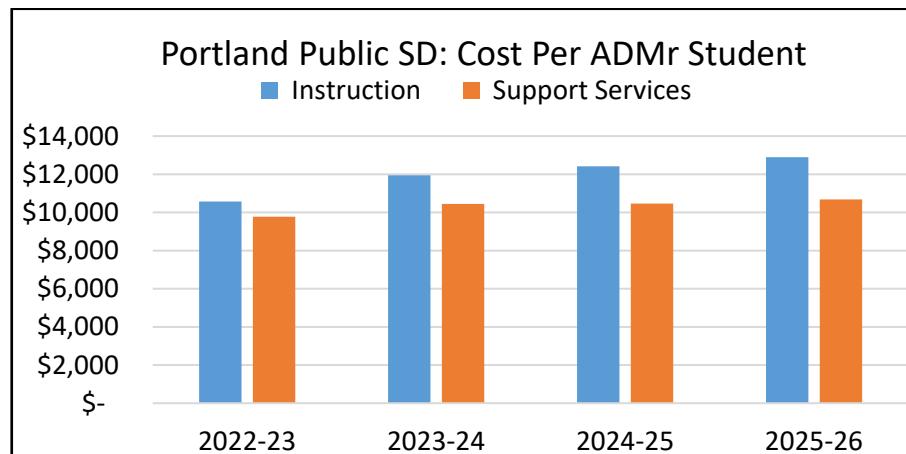
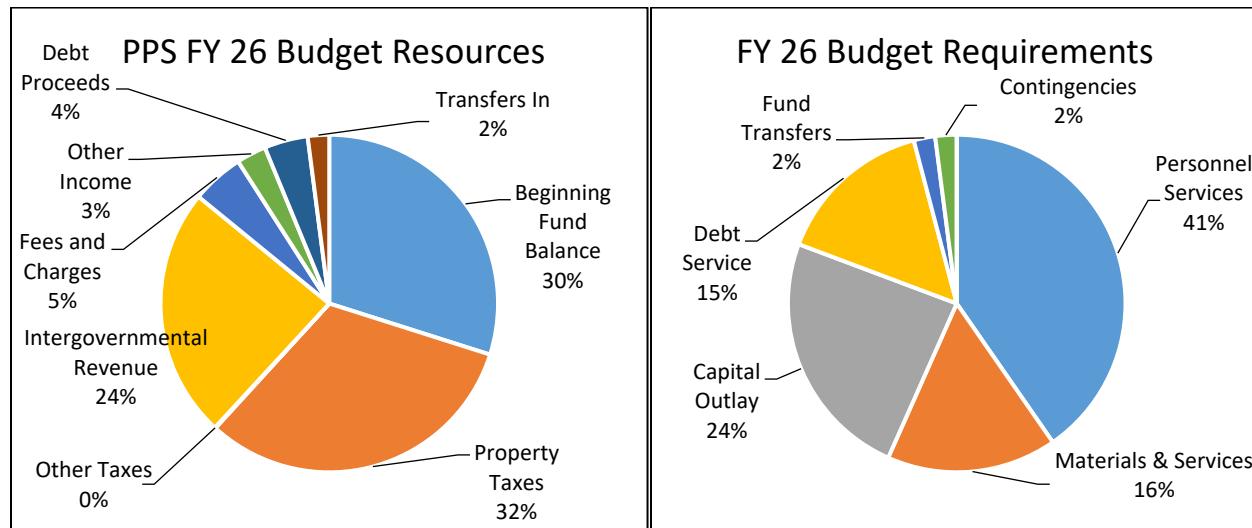
Highlights of the 2025-26 Budget:

- The FY 2025-26 budget totals just over \$2.0 billion dollars, a decrease of \$358.8 million from FY 2024-25. This budget reflects a \$40 million gap between anticipated revenue and cost of maintaining current services.
- PPS is forecasting a decrease of 12.7% in enrollment from pre-pandemic levels, resulting in reduced state funding based on enrollment. The district anticipates just over 900 fewer students in FY 2025-26 from FY 2024-25.
- The largest expenditure in the budget is for personnel services, totaling 42.1% of operating expenditures. The Personnel Services budget increases (3.1%) to \$821.2 million from \$796.6 million. This reflects increased costs for personnel but decreased the number of positions funded in the budget from 6,018.09 FTE in FY25 to 5,835.46 FTE in FY26, a 182.63 decrease.
- The FY 2025-26 General Fund budget is \$868.6 million, \$14.2 million (1.7%) higher than the current year. As in the current year, expenditures are estimated to outpace revenues due to escalating costs, declining enrollment, and decreased funding.
- The 2025-26 budget includes capital outlay and revenue from the \$1.83 billion general obligation bond measure approved by voters in May 2025. A total of \$85 million in bond proceeds are budgeted in FY 2025-26 to continue modernization and construction of facilities

projects.

General Information:

Portland Public SD 1J	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$62.494	\$69.007	\$71.052	\$72.253
Real Market Value (M-5) in Billions	\$157.078	\$156.668	\$151.420	\$150.636
Property Tax Rate Extended:				
Operations	\$5.2781	\$5.2781	\$5.2781	\$5.2781
Local Option for Operations	\$1.9900	\$1.9900	\$1.9900	\$1.9900
Debt Service	\$2.3000	\$2.3828	\$2.3338	\$2.4835
Total Property Tax Rate	\$9.5681	\$9.6509	\$9.6019	\$9.7516
Measure 5 Impact	\$-25,191,648	\$-35,716,191	\$-42,563,967	\$-47,090,332
Number of Employees (FTE's)	6,520	6,261	6,018	5,835
Average Daily Enrollment – ADMr*	44,582	43,948	43,351	42,281
Weighted Enrollment ADMw*	53,581	53,581	52,999	52,441



Portland Public Schools

	Budget Summary				
	2022-23	2023-24	2024-25	2025-26	% Change
<u>SUMMARY OF ALL FUNDS</u>	Actual	Actual	Revised	Adopted	
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	312,281,000	339,809,000	352,328,000	359,837,000	2.1%
Local Option Levy Property Taxes	109,213,000	106,896,000	104,608,000	109,222,000	4.4%
GO Debt Property Taxes	145,774,000	158,490,000	161,337,000	173,708,000	7.7%
Prior Years Property Taxes	7,008,000	9,423,000	6,135,000	5,718,000	-6.8%
Payments in Lieu of Property Taxes	546,000	668,000	450,000	450,000	0.0%
TOTAL PROPERTY TAX	574,822,000	615,286,000	624,858,000	648,935,000	3.9%
RESOURCES:					
Beginning Fund Balance	672,720,000	895,164,000	691,743,000	608,455,000	-12.0%
Property Taxes	574,822,000	615,286,000	624,858,000	648,935,000	3.9%
Other Taxes	4,190,000	1,786,000	2,001,000	1,500,000	-25.0%
Intergovernmental Revenue	507,575,000	502,372,000	451,639,000	489,360,000	8.4%
Fees and Charges	91,971,000	92,214,000	102,218,000	102,161,000	-0.1%
Other Income	33,962,000	71,375,000	75,558,000	57,949,000	-23.3%
Debt Proceeds	464,832,000	0	429,346,000	85,000,000	-80.2%
Transfers In	1,901,000	1,506,000	16,516,000	41,757,000	152.8%
TOTAL RESOURCES	2,351,973,000	2,179,703,000	2,393,879,000	2,035,117,000	-15.0%
REQUIREMENTS BY OBJECT:					
Personnel Services	735,395,000	787,147,000	796,596,000	821,241,000	3.1%
Materials & Services	249,021,000	243,272,000	394,500,000	331,818,000	-15.9%
Capital Outlay	216,049,000	249,085,000	822,730,000	489,669,000	-40.5%
Debt Service	254,443,000	273,755,000	296,376,000	308,953,000	4.2%
Fund Transfers	1,901,000	1,506,000	16,516,000	41,757,000	152.8%
Contingencies	0	0	44,738,000	41,679,000	-6.8%
Ending Fund Balance	895,164,000	624,938,000	22,423,000	0	-100.0%
TOTAL REQUIREMENTS BY OBJECT	2,351,973,000	2,179,703,000	2,393,879,000	2,035,117,000	-15.0%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	830,038,000	873,375,000	854,394,000	868,580,000	1.7%
Special Revenue Fund	249,354,000	247,560,000	224,318,000	224,805,000	0.2%
Debt Service Fund	84,474,000	87,524,000	88,729,000	93,839,000	5.8%
GO Bonds Debt Service Fund	160,569,000	178,061,000	170,535,000	178,851,000	4.9%
Capital Projects Fund	1,020,044,000	785,500,000	1,030,394,000	643,773,000	-37.5%
Internal Service Fund	7,494,000	7,683,000	25,509,000	25,269,000	-0.9%
GRAND TOTAL ALL FUNDS	2,351,973,000	2,179,703,000	2,393,879,000	2,035,117,000	-15.0%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	98,804,000	105,497,000	87,138,000	45,000,000	-48.4%
Property Tax	428,705,000	456,423,000	463,157,000	474,854,000	2.5%
Federal Revenue	21,000	28,000	15,000	15,000	0.0%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
State Revenue	272,033,000	280,781,000	271,565,000	297,191,000	9.4%
Local Revenue	9,947,000	8,125,000	12,965,000	8,814,000	-32.0%
Fees and Charges	8,365,000	7,471,000	7,865,000	6,365,000	-19.1%
Other Income	12,163,000	15,050,000	11,689,000	12,379,000	5.9%
Transfers In	0	0	0	23,962,000	0.0%
TOTAL FUND RESOURCES	830,038,000	873,375,000	854,394,000	868,580,000	1.7%

REQUIREMENTS:

Instruction	376,786,000	411,710,000	439,084,000	458,417,000	4.4%
Support Services	343,359,000	370,577,000	354,961,000	347,191,000	-2.2%
Enterprises and Community Services	3,114,000	4,123,000	3,257,000	4,617,000	41.8%
Debt Service	0	0	339,000	0	-100.0%
Transfers Out	1,282,000	887,000	15,897,000	17,176,000	8.0%
Contingencies	0	0	40,856,000	41,179,000	0.8%
Ending Fund Balance	105,497,000	86,078,000	0	0	0.0%
TOTAL FUND REQUIREMENTS	830,038,000	873,375,000	854,394,000	868,580,000	1.7%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	11,780,000	15,516,000	5,798,000	3,242,000	-44.1%
GO Debt Property Taxes	145,774,000	158,490,000	161,337,000	173,708,000	7.7%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	3,015,000	4,055,000	3,400,000	1,901,000	-44.1%
TOTAL FUND RESOURCES	160,569,000	178,061,000	170,535,000	178,851,000	4.9%

REQUIREMENTS:

Debt Service	145,053,000	165,570,000	170,535,000	178,851,000	4.9%
Ending Fund Balance	15,516,000	12,491,000	0	0	0.0%
TOTAL FUND REQUIREMENTS	160,569,000	178,061,000	170,535,000	178,851,000	4.9%

Established in 1913
PARKROSE SCHOOL DISTRICT NO. 3

10636 NE Prescott Street
 Portland, Oregon 97220
www.parkrose.k12.or.us
 503-408-2100

Background:

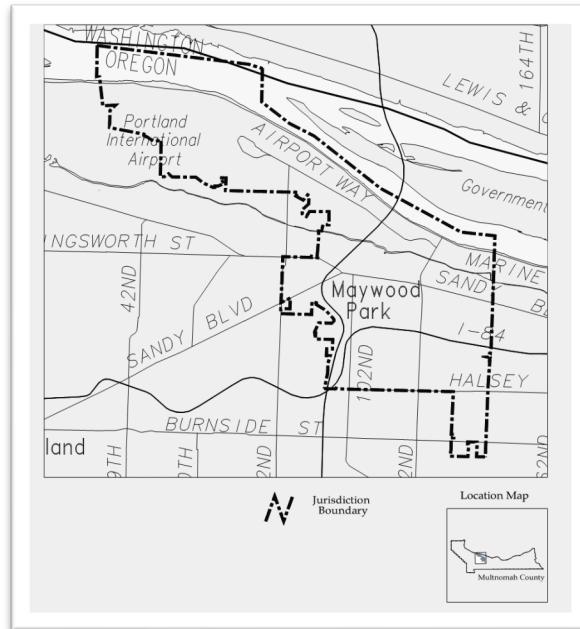
The five directors that govern the district serve without compensation. All are elected at large to four-year terms.

Most of the district is comprised of older, established neighborhoods, farmland or industrial properties, including Portland International Airport.

Parkrose School District boundaries encompass a fifteen square mile area.

Permanent Property Tax Rate: \$4.89064

Outstanding Debt as of 6-30-25: \$85,324,523



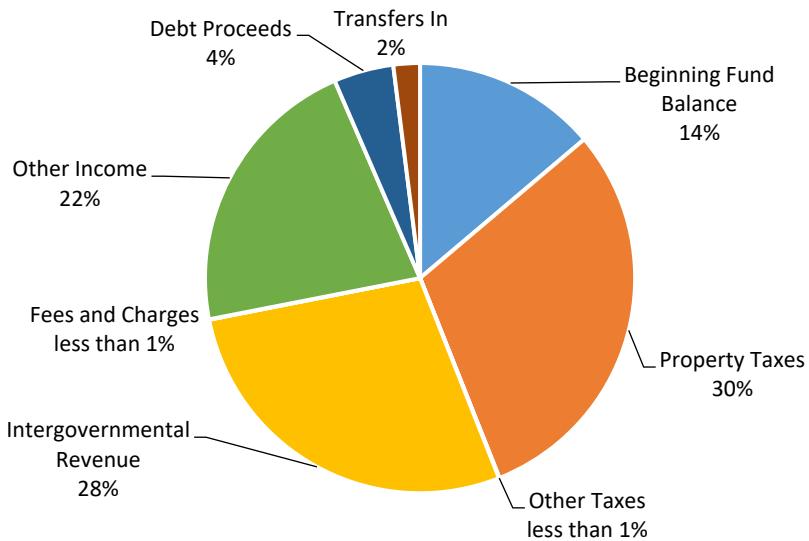
General Information:

Parkrose SD 3	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$4.742	\$4.755	\$4.952	\$5.344
Real Market Value (M-5) in Billions	\$8.373	\$8.678	\$8.587	\$8.974
Property Tax Rate Extended:				
Operations	\$4.8906	\$4.8906	\$4.8906	\$4.8906
Debt Service	\$0.7041	\$0.7422	\$0.7496	\$0.6913
Total Property Tax Rate	\$5.5947	\$5.6328	\$5.6402	\$5.5819
Measure 5 Impact	\$-1,116,348	\$-1,133,102	\$-1,245,986	\$-1,434,624
Number of Employees (FTE's)	339	357	361	357
Average Daily Enrollment – ADMr*	2,813	2,816	2,744	2,747
Weighted Enrollment ADMw*	3,562	3,592	3,479	3,492

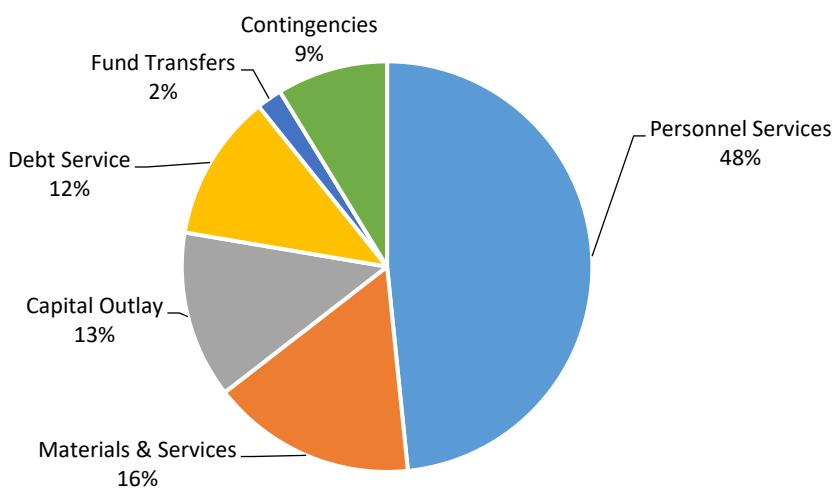
* Latest May estimates from ODE web site

Parkrose has withdrawn from TSCC jurisdiction so TSCC does not review or certify its budget.

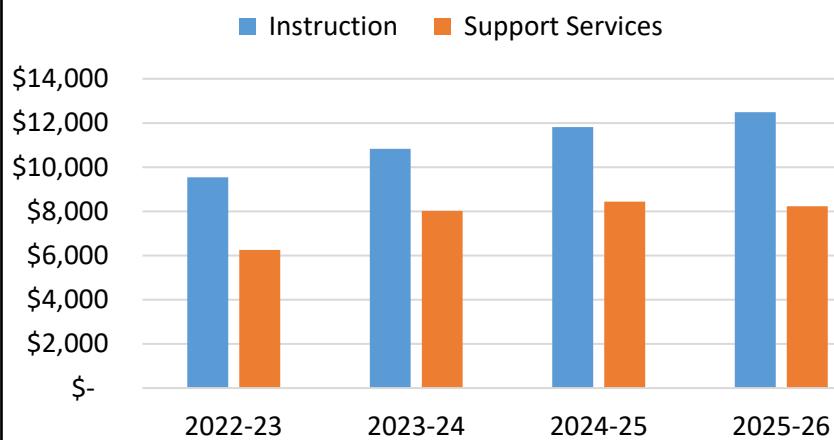
Parkrose School District FY 26 Budget Resources



Parkrose School District FY 26 Budget Requirements



Parkrose SD: Cost Per ADMr Student



Parkrose School District

Budget Summary

SUMMARY OF ALL FUNDS	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	21,081,038	21,057,219	21,431,036	22,968,594	7.2%
GO Debt Property Taxes	3,185,961	3,343,900	3,613,181	3,697,392	2.3%
Prior Years Property Taxes	333,019	314,470	365,000	365,000	0.0%
TOTAL PROPERTY TAX	24,600,018	24,715,589	25,409,217	27,030,986	6.4%
RESOURCES:					
Beginning Fund Balance	8,803,936	10,997,126	12,562,876	12,396,599	-1.3%
Property Taxes	24,600,018	24,715,589	25,409,217	27,030,986	6.4%
Other Taxes	48,747	88,006	75,000	35,000	-53.3%
Intergovernmental Revenue	23,662,874	29,140,471	26,701,201	24,994,462	-6.4%
Fees and Charges	28,072	29,862	27,000	27,000	0.0%
Other Income	6,297,073	6,802,734	6,970,925	19,340,906	177.5%
Debt Proceeds	0	173,700	4,035,000	4,035,000	0.0%
Transfers In	0	65,000	1,174,244	1,790,000	52.4%
TOTAL RESOURCES	63,440,720	72,012,488	76,955,463	89,649,953	16.5%
REQUIREMENTS BY OBJECT:					
Personnel Services	34,779,097	36,956,642	41,640,106	43,373,901	4.2%
Materials & Services	11,298,992	12,636,028	14,983,853	14,456,065	-3.5%
Capital Outlay	0	642,254	636,703	11,799,325	1753.2%
Debt Service	6,365,503	6,574,307	10,517,158	10,393,052	-1.2%
Fund Transfers	0	65,000	1,174,244	1,790,000	52.4%
Contingencies	0	0	8,003,399	7,837,610	-2.1%
Ending Fund Balance	10,997,128	15,138,254	0	0	0.0%
TOTAL REQUIREMENTS BY OBJECT	63,440,720	72,012,485	76,955,463	89,649,953	16.5%
SUMMARY OF BUDGET - BY FUND					
General Fund	36,084,852	40,740,794	41,465,740	42,592,617	2.7%
Tax Anticipation Notes Fund	69,961	73,425	4,110,277	4,116,125	0.1%
Food Service Fund	1,975,725	1,813,285	2,022,088	1,961,203	-3.0%
Risk Management Fund	713,570	687,591	690,820	677,000	-2.0%
Thompson Special Fund	3,930,139	4,582,069	3,760,659	3,553,206	-5.5%
Federal Grants Fund	4,867,978	5,436,860	3,259,966	1,987,495	-39.0%
Student Investment Account	2,459,869	3,312,221	3,430,575	3,079,400	-10.2%
High School Success	848,918	1,072,481	1,054,891	1,008,864	-4.4%
State and Private Grant Fund	2,170,048	1,917,781	2,381,520	15,360,770	545.0%
Transportation Fund	203,326	203,326	203,326	203,326	0.0%
Technology Replacement Fund	59,741	54,928	207,301	206,200	-0.5%
Textbook Fund	99,373	67,609	200,124	200,124	0.0%
Retirement/Longevity Fund	46,333	77,556	106,204	114,713	8.0%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
PERS Stabilization Fund	245,139	245,139	245,139	245,139	0.0%
Student Body Fund	766,288	869,944	1,100,000	1,100,000	0.0%
Debt Service Fund	4,444,311	6,190,053	8,472,218	8,556,429	1.0%
PERS Bond Fund	3,310,565	3,367,277	3,456,705	3,517,658	1.8%
Capital Projects Fund	846,754	994,165	465,977	857,500	84.0%
Capital Equipment Fund	116,151	116,151	116,150	116,150	0.0%
Capital Project GO Bond Fund	65,510	86,098	102,047	137,000	34.3%
Capital Fleet Replacement Fund	116,169	103,736	103,736	59,034	-43.1%
GRAND TOTAL ALL FUNDS	63,440,720	72,012,489	76,955,463	89,649,953	16.5%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	2,647,226	3,158,124	3,662,621	3,307,419	-9.7%
Property Tax	21,366,147	21,325,890	21,731,036	23,268,594	7.1%
Federal Revenue	6,241	5,000	2,000	2,000	0.0%
State Revenue	11,088,269	14,739,548	14,388,437	13,969,952	-2.9%
Local Revenue	347,170	382,104	1,500	1,000	-33.3%
Fees and Charges	28,072	29,862	27,000	27,000	0.0%
Other Income	601,727	994,051	978,902	926,652	-5.3%
Debt Proceeds	0	106,215	0	0	0.0%
Transfers In	0	0	674,244	1,090,000	61.7%
TOTAL FUND RESOURCES	36,084,852	40,740,794	41,465,740	42,592,617	2.7%

REQUIREMENTS:

Instruction	20,088,595	21,100,626	23,137,078	24,401,329	5.5%
Support Services	12,838,133	14,244,219	17,328,662	17,441,288	0.6%
Transfers Out	0	0	500,000	500,000	0.0%
Contingencies	0	0	500,000	250,000	-50.0%
Ending Fund Balance	3,158,124	5,395,949	0	0	0.0%
TOTAL FUND REQUIREMENTS	36,084,852	40,740,794	41,465,740	42,592,617	2.7%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	422,331	1,608,084	4,033,137	4,033,137	0.0%
GO Debt Property Taxes	3,185,961	3,343,900	3,613,181	3,697,392	2.3%
Prior Years Property Taxes	47,910	45,799	65,000	65,000	0.0%
Federal Revenue	693,105	1,039,666	690,900	690,900	0.0%
Interest on Investments	95,004	152,604	70,000	70,000	0.0%
TOTAL FUND RESOURCES	4,444,311	6,190,053	8,472,218	8,556,429	1.0%

REQUIREMENTS:

Debt Service	2,836,226	1,714,572	1,714,576	1,714,576	0.0%
Contingencies	0	0	6,757,642	6,841,853	1.2%
Ending Fund Balance	1,608,085	4,475,481	0	0	0.0%
TOTAL FUND REQUIREMENTS	4,444,311	6,190,053	8,472,218	8,556,429	1.0%

Established in 1954
REYNOLDS SCHOOL DISTRICT NO. 7
 1204 NE 201st Avenue
 Fairview, Oregon 97024
www.reynolds.k12.or.us
 503-661-7200

Background:

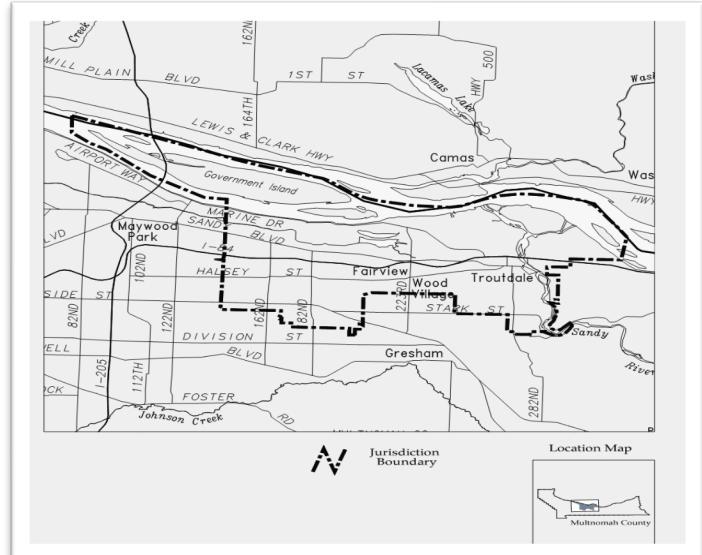
The seven directors that govern the district serve without compensation. All are elected at large to four-year terms. The district is a mix of urban and rural, high-tech manufacturing and farmland. The high school consistently ranks as one of the largest in terms of student population in the state.

Reynolds School District boundaries encompass a 27 square mile area, which includes the cities of Fairview, Troutdale, Wood Village, parts of Gresham and Portland, as well as some unincorporated areas.

Permanent Property Tax Rate: \$4.4626

Outstanding Debt as of 6-30-25: \$143,678,612

General Information:



Reynolds SD 7	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$7.267	\$7.505	\$7.877	\$8.164
Real Market Value (M-5) in Billions	\$14.304	\$15.293	\$15.902	\$16.333
Property Tax Rate Extended:				
Operations	\$4.4626	\$4.4626	\$4.4626	\$4.4626
Debt Service	\$1.5433	\$1.4714	\$1.4152	\$1.6246
Total Property Tax Rate	\$6.0059	\$5.9340	\$5.8798	\$6.0872
Measure 5 Impact	\$-126,521	\$-110,065	\$-140,883	\$-162,507
Number of Employees (FTE's)	1,389	1,462	1,388	1,228
Average Daily Enrollment – ADMr*	9,656	9,553	9,642	9,178
Weighted Enrollment ADMw*	11,555	11,481	11,621	13,015

* Latest May estimates from ODE web site

* Reynolds School District is a Limited Member of TSCC so TSCC provides consulting and advisory services but does not certify its budget.

Reynolds School District

Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	30,968,931	32,041,801	32,639,000	34,258,000	5.0%
GO Debt Property Taxes	11,814,982	11,910,740	11,240,000	10,175,000	-9.5%
Prior Years Property Taxes	406,461	392,558	310,000	400,000	29.0%
TOTAL PROPERTY TAX	43,190,374	44,345,099	44,189,000	44,833,000	1.5%
RESOURCES:					
Beginning Fund Balance	43,307,890	40,121,916	44,328,308	26,528,779	-40.2%
Property Taxes	43,190,374	44,345,099	44,189,000	44,833,000	1.5%
Other Taxes	850,481	344,616	185,000	250,000	35.1%
Intergovernmental Revenue	152,163,010	132,310,763	138,511,922	172,505,729	24.5%
Fees and Charges	10,184,766	10,127,357	11,487,500	11,434,700	-0.5%
Other Income	4,426,325	3,679,293	2,958,900	4,886,091	65.1%
Transfers In	2,702,131	1,827,455	1,451,250	1,235,000	-14.9%
TOTAL RESOURCES	256,824,977	232,756,499	243,111,880	261,673,299	7.6%
REQUIREMENTS BY OBJECT:					
Personnel Services	138,110,117	143,632,426	149,587,125	159,781,346	6.8%
Materials & Services	56,777,195	24,751,483	46,967,805	53,569,577	14.1%
Capital Outlay	2,437,364	2,433,284	7,593,880	8,900,203	17.2%
Debt Service	25,999,529	22,679,034	23,403,382	24,232,700	3.5%
Fund Transfers	2,702,131	1,827,455	1,826,250	1,235,000	-32.4%
Ending Fund Balance	30,798,641	37,432,817	13,733,438	13,954,473	1.6%
TOTAL REQUIREMENTS BY OBJECT	256,824,977	232,756,499	243,111,880	261,673,299	7.6%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	173,254,174	169,701,284	162,883,907	174,831,398	7.3%
Special Revenue Fund	50,177,656	30,495,620	47,484,598	53,069,201	11.8%
2005 Bond Debt Service Fund	27	0	0	0	0.0%
2015 Issue Debt Service Fund	17,095,330	15,813,519	16,140,020	16,305,577	1.0%
PERS Debt Service Fund	10,118,458	10,853,911	10,800,000	11,796,123	9.2%
Capital Projects Fund	6,179,332	5,892,165	5,803,355	5,671,000	-2.3%
GRAND TOTAL ALL FUNDS	256,824,977	232,756,499	243,111,880	261,673,299	7.6%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	37,766,149	26,681,850	18,548,922	10,000,000	-46.1%
Property Tax	31,375,392	32,434,359	32,949,000	34,658,000	5.2%
Federal Revenue	42,994	288,395	75,000	55,000	-26.7%
State Revenue	100,147,223	105,211,315	107,300,485	124,299,398	15.8%
Local Revenue	744,166	2,036,593	1,545,000	3,035,000	96.4%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Fees and Charges	230,664	275,960	1,194,500	125,000	-89.5%
Other Income	2,947,586	2,772,812	1,271,000	2,574,000	102.5%
Transfers In	0	0	0	85,000	0.0%
TOTAL FUND RESOURCES	173,254,174	169,701,284	162,883,907	174,831,398	7.3%

REQUIREMENTS:

Instruction	86,050,468	88,580,155	91,968,733	101,002,292	9.8%
Support Services	57,463,799	58,374,980	60,168,011	63,830,294	6.1%
Enterprises and Community Services	155,961	100,362	174,163	291,339	67.3%
Debt Service	200,000	200,000	200,000	200,000	0.0%
Transfers Out	2,702,131	1,827,455	1,781,250	1,050,000	-41.1%
Ending Fund Balance	26,681,815	20,618,332	8,591,750	8,457,473	-1.6%
TOTAL FUND REQUIREMENTS	173,254,174	169,701,284	162,883,907	174,831,398	7.3%

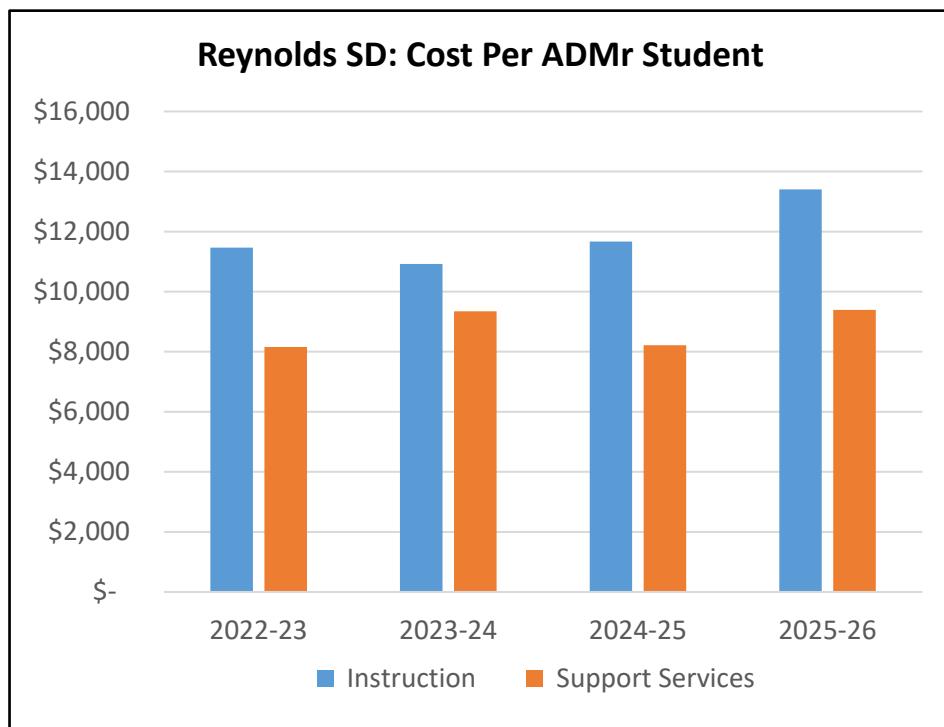
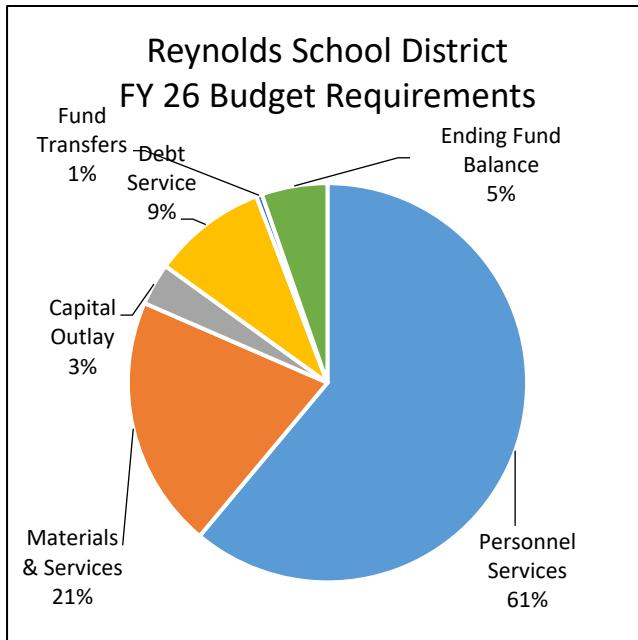
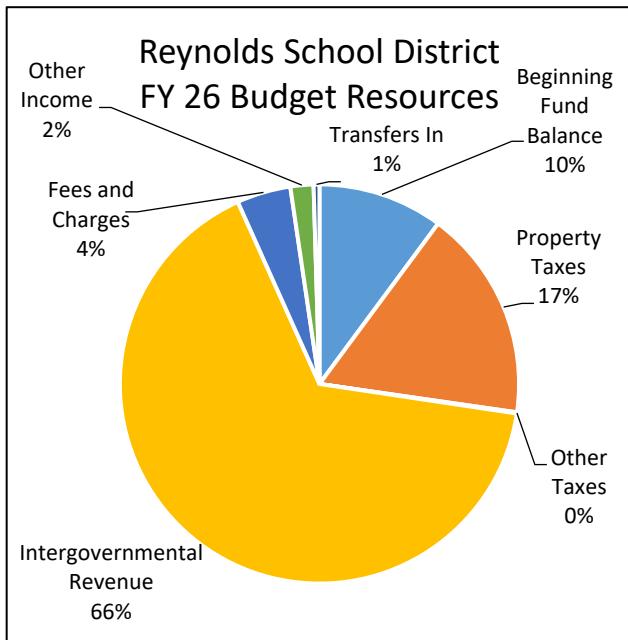
DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	4,650,423	3,675,421	4,470,020	5,703,577	27.6%
GO Debt Property Taxes	11,814,982	11,910,740	11,240,000	10,175,000	-9.5%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	629,925	227,358	430,000	427,000	-0.7%
TOTAL FUND RESOURCES	17,095,330	15,813,519	16,140,020	16,305,577	1.0%

REQUIREMENTS:

Debt Service	14,577,389	10,777,294	11,034,076	11,308,577	2.5%
Ending Fund Balance	2,517,968	5,036,225	5,105,944	4,997,000	-2.1%
TOTAL FUND REQUIREMENTS	17,095,357	15,813,519	16,140,020	16,305,577	1.0%



Established in 1884
GRESHAM-BARLOW SCHOOL DISTRICT NO. 10J

1331 NW Eastman Parkway
 Gresham, Oregon 97030
www.gresham.k12.or.us
 503-618-2450

Background:

The seven directors that govern the district serve without compensation. All are elected at large to four-year terms.

Gresham-Barlow School District boundaries encompass a fifty-four square mile area. The district serves the cities of Gresham and Troutdale and also includes unincorporated areas of the county. The boundary extends into Clackamas County.

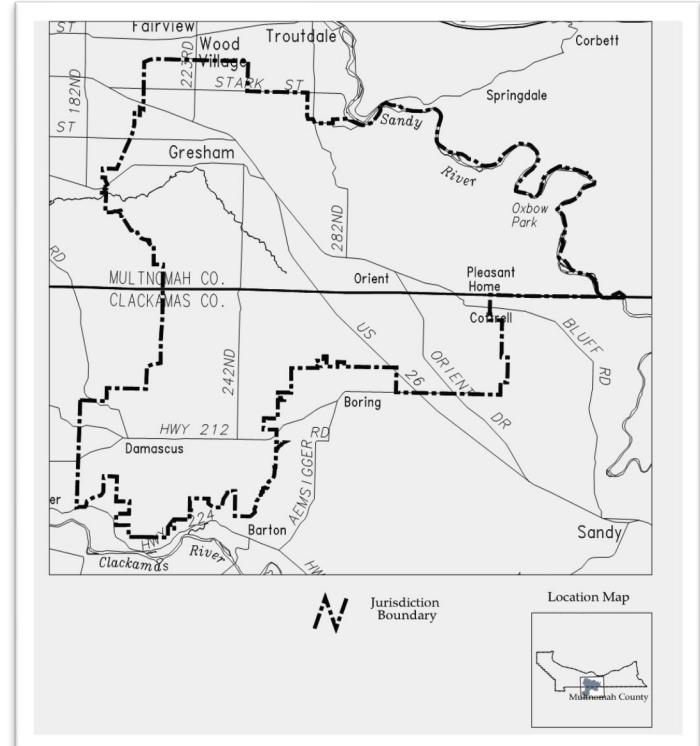
Permanent Property Tax Rate: \$4.5268

Outstanding Debt as of 6-30-25: \$249,175,268

Highlights of the 2025-26 Budget:

- The district's total 2025-26 Approved Budget is \$286.6 million, \$11.2 million (4.1%) higher than the current year budget.
- The budget spends down fund balance in the General Fund to cover a gap between revenues and expenditures but increases overall by \$700,000 as the district works to rebuild to a board required minimum level fund balance of 8%. Ending fund balance increases to \$24.7 million in this budget.
- Budget assumptions include flat – if slightly decreased – enrollment figures. Low birth rates and fewer families in new housing areas contribute to the enrollment decline.
- This year sees a decrease of 9.26 FTE overall. An increase in positions funded through the Special Revenue funds (+ 40.2 FTE) offsets a loss of 49.5 FTE in the General Fund.
- Capital outlay decreases by 29.2% to a total of \$5.6 million as the district completes bond-funded capital projects.

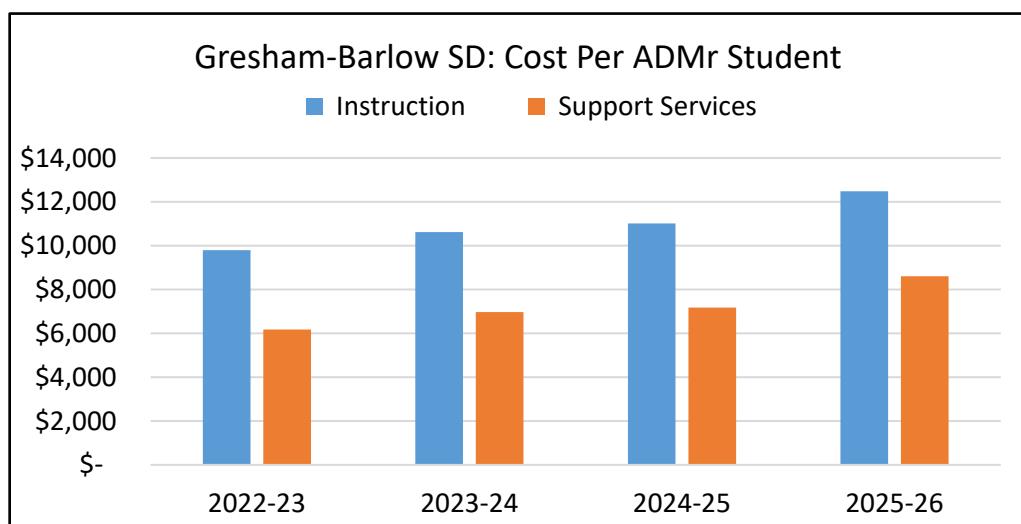
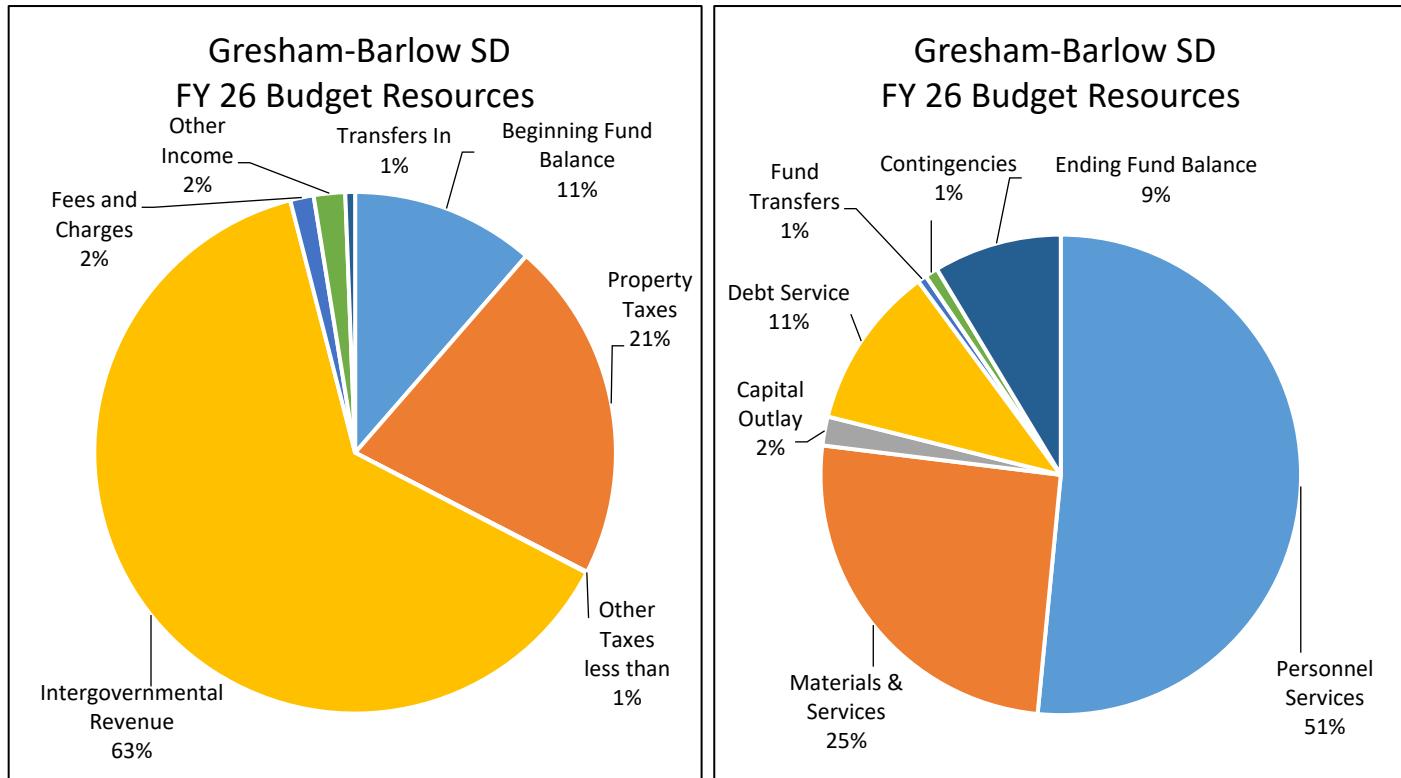
General Information:



Gresham-Barlow SD 10J	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$7.755	\$8.009	\$8.495	\$8.694
Real Market Value (M-5) in Billions	\$14.301	\$15.098	\$15.500	\$15.866
Property Tax Rate Extended:				
Operations	\$4.5268	\$4.5268	\$4.5268	\$4.5268
Debt Service:	\$2.8202	\$2.8048	\$2.7138	\$2.7207
Total Property Tax Rate	\$7.3470	\$7.3316	\$7.2406	\$7.2475
Measure 5 Impact	\$-239,509	\$-263,501	\$-292,400	\$-254,763

Gresham-Barlow SD 10J	2022-23	2023-24	2024-25	2025-26
Number of Employees (FTE's)	1,126	1,162	1,083	1,074
Average Daily Enrollment – ADMr*	11,337	11,314	11,371	10,118
Weighted Enrollment ADMw*	13,824	13,915	13,988	13,988

* Latest May estimates from ODE web site



GRESHAM-BARLOW SCHOOL DISTRICT NO. 10J

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	32,735,974	34,343,512	35,213,000	37,441,000	6.3%
GO Debt Property Taxes	21,204,232	21,594,325	22,137,450	22,706,117	2.6%
Prior Years Property Taxes	1,148,310	528,567	488,851	505,249	3.4%
TOTAL PROPERTY TAX	55,088,516	56,466,404	57,839,301	60,652,366	4.9%
RESOURCES:					
Beginning Fund Balance	52,130,281	47,063,663	35,545,279	32,645,267	-8.2%
Property Taxes	55,088,516	56,466,404	57,839,301	60,652,366	4.9%
Other Taxes	786,473	266,207	45,000	200,000	344.4%
Intergovernmental Revenue	142,583,784	158,717,863	169,837,527	181,618,320	6.9%
Fees and Charges	3,487,175	2,844,020	3,732,375	4,168,551	11.7%
Other Income	4,781,938	15,838,262	4,890,475	5,574,487	14.0%
Transfers In	1,110,000	5,133,300	3,461,778	1,735,650	-49.9%
TOTAL RESOURCES	259,968,167	286,329,719	275,351,735	286,594,641	4.1%
REQUIREMENTS BY OBJECT:					
Personnel Services	135,257,728	137,372,268	148,405,217	147,712,084	-0.5%
Materials & Services	50,587,078	56,315,980	66,082,874	72,851,280	10.2%
Capital Outlay	4,691,977	9,662,645	7,868,577	5,572,726	-29.2%
Debt Service	21,257,723	29,521,830	22,445,200	31,502,050	40.4%
Fund Transfers	1,110,000	5,133,300	3,461,778	1,735,650	-49.9%
Contingencies	0	0	3,069,178	2,500,000	-18.5%
Ending Fund Balance	47,063,661	48,323,695	24,018,911	24,720,851	2.9%
TOTAL REQUIREMENTS BY OBJECT	259,968,167	286,329,718	275,351,735	286,594,641	4.1%
SUMMARY OF BUDGET - BY FUND					
General Fund	171,303,541	176,526,554	176,726,125	181,215,683	2.5%
Special Revenues Combined	53,282,509	65,654,922	70,040,477	66,200,191	-5.5%
Debt Service Fund	23,372,822	32,123,361	24,170,200	34,230,767	41.6%
Capital Projects Fund	12,009,295	12,024,882	4,414,933	4,948,000	12.1%
GRAND TOTAL ALL FUNDS	259,968,167	286,329,719	275,351,735	286,594,641	4.1%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	25,967,065	20,730,040	16,145,304	11,766,122	-27.1%
Property Tax	33,884,284	34,872,079	35,701,851	37,946,249	6.3%
Federal Revenue	4,848	9,669	50,000	50,000	0.0%
State Revenue	106,219,001	113,715,211	120,537,781	126,016,076	4.5%
Local Revenue	1,950,879	2,555,510	2,137,710	2,212,181	3.5%
Fees and Charges	1,363,615	1,579,190	1,020,600	1,438,021	40.9%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Other Income	1,913,849	3,064,855	1,132,879	1,787,034	57.7%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	171,303,541	176,526,554	176,726,125	181,215,683	2.5%

REQUIREMENTS:

Instruction	93,925,087	93,807,004	101,206,424	101,789,935	0.6%
Support Services	55,262,418	58,114,703	58,062,169	64,612,832	11.3%
Enterprises and Community Services	272,608	324,111	397,326	399,693	0.6%
Facilities Acquisition and Construction	3,388	0	515,000	515,000	0.0%
Transfers Out	1,110,000	4,947,600	3,276,028	1,550,000	-52.7%
Contingencies	0	0	3,069,178	2,500,000	-18.5%
Ending Fund Balance	20,730,040	19,333,136	10,200,000	9,848,223	-3.4%
TOTAL FUND REQUIREMENTS	171,303,541	176,526,554	176,726,125	181,215,683	2.5%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	1,645,686	2,115,098	1,527,000	2,659,000	74.1%
GO Debt Property Taxes	21,204,232	21,594,325	22,137,450	22,706,117	2.6%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	332,904	555,772	320,000	235,000	-26.6%
Interfund Transfers In	190,000	185,700	185,750	185,650	-0.1%
TOTAL FUND RESOURCES	23,372,822	24,450,895	24,170,200	25,785,767	6.7%

REQUIREMENTS:

Debt Service	21,257,723	29,521,830	22,445,200	31,502,050	40.4%
Ending Fund Balance	2,115,099	2,601,531	1,725,000	2,728,717	58.2%
TOTAL FUND REQUIREMENTS	23,372,822	32,123,361	24,170,200	34,230,767	41.6%

Established in 1976
CENTENNIAL SCHOOL DISTRICT NO. 28J

18135 SE Brooklyn Street
 Portland, Oregon 97236
www.csd28J.org
 503-760-7990

Background:

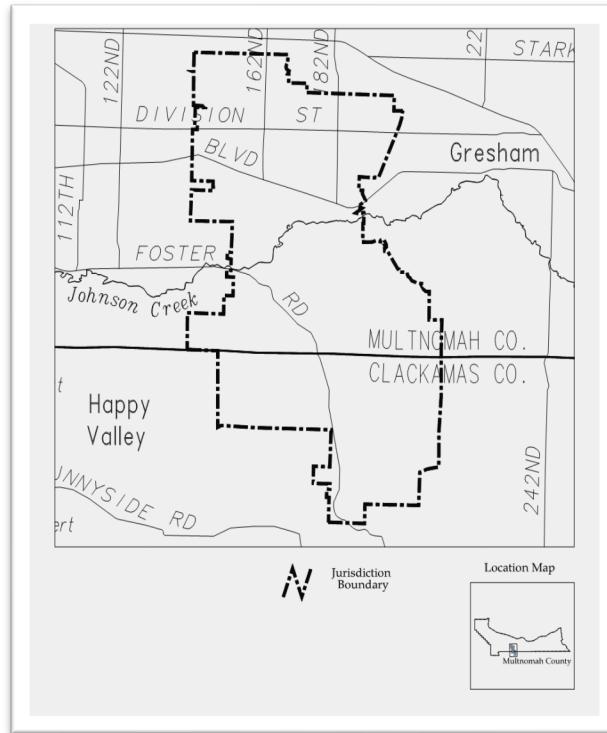
The seven directors that govern the district serve without compensation. All are elected at large to four-year terms. Centennial School District boundaries encompass a 21 square mile area, and serves the cities of Gresham and Portland and in the unincorporated areas of the county. Boundaries extend into Clackamas County.

Education programs are conducted in seven elementary schools, one middle school, one high school and two alternative schools.

In May 2020 voters approved a \$65 million facilities bond for school security and facility improvements.

Permanent Property Tax Rate: \$4.7448

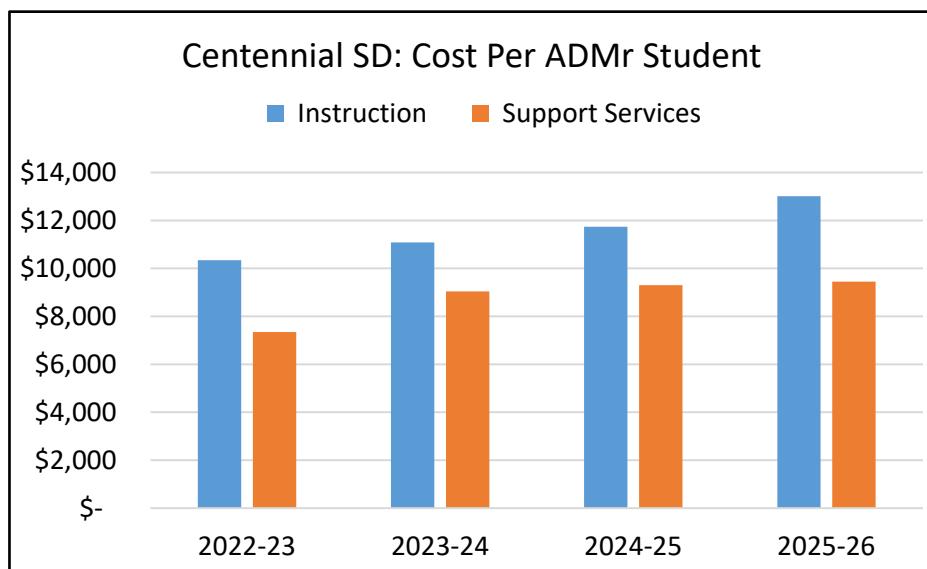
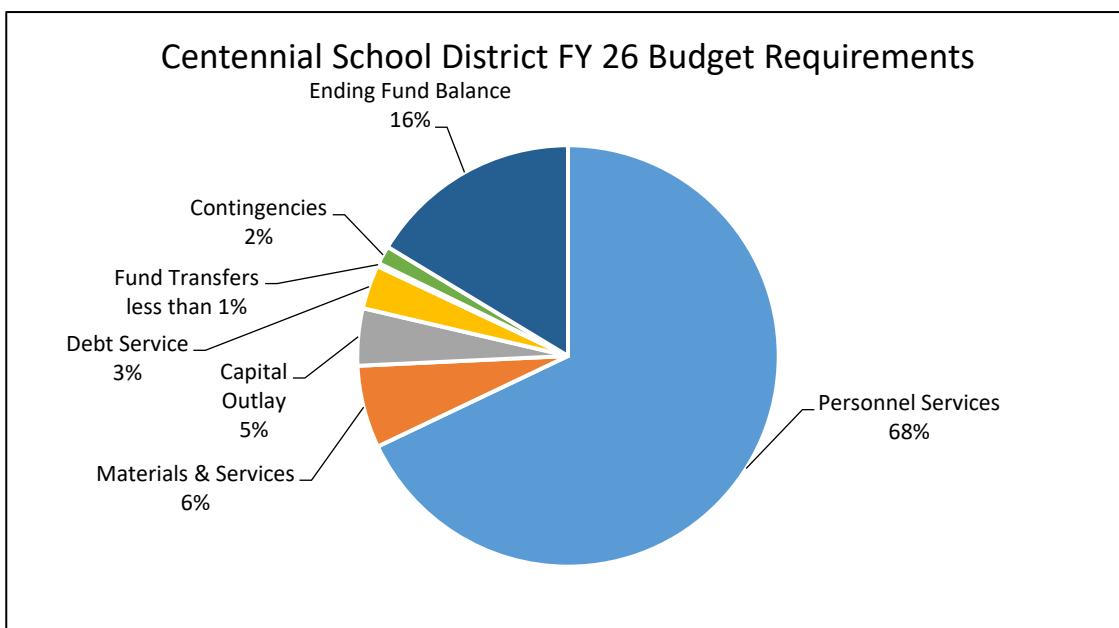
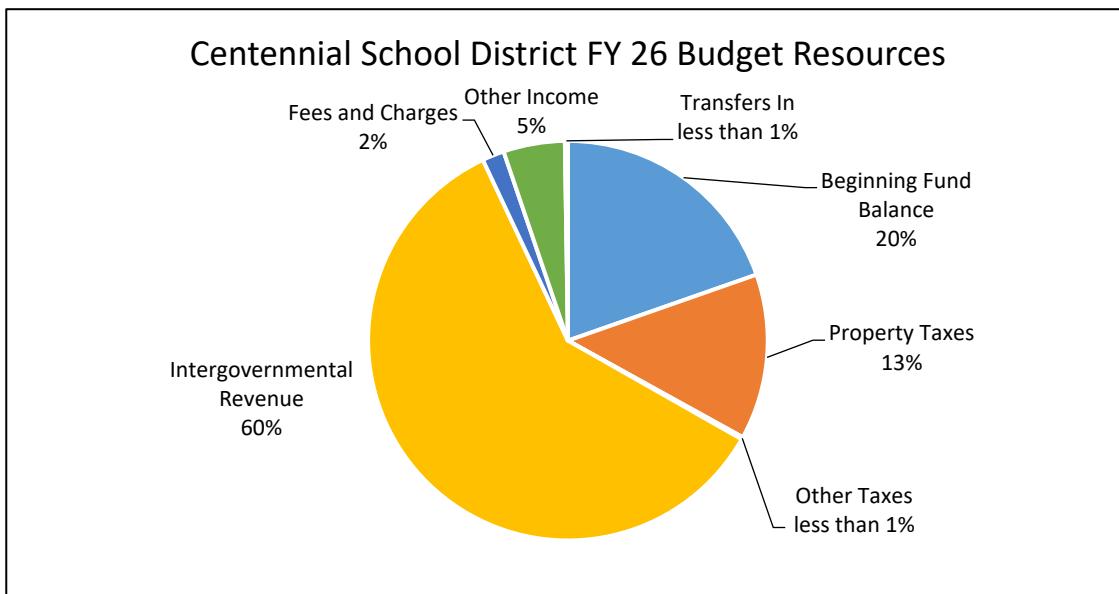
Outstanding Debt as of 6-30-25: \$62,039,678



General Information:

Centennial SD 28J	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$3.343	\$3.508	\$3.642	\$3.793
Real Market Value (M-5) in Billions	\$6.553	\$6.862	\$7.066	\$7.301
Property Tax Rate Extended:				
Operations	\$4.7448	\$4.7448	\$4.7448	\$4.7448
Debt Service	\$0.9373	\$1.0841	\$1.1138	\$1.0902
Total Property Tax Rate	\$5.6821	\$5.8289	\$5.8586	\$5.8350
Measure 5 Impact	\$-68,689	\$-69,468	\$-68,927	\$-67,452
Number of Employees (FTE's)	712	705	680	711
Average Daily Enrollment – ADMr*	5,426	5,452	5,386	5,146
Weighted Enrollment Extended-ADMw*	6,945	6,993	6,993	6,906

* Latest May estimates from ODE web site



Centennial School District

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	15,162,395	15,810,455	17,231,100	17,250,000	0.1%
GO Debt Property Taxes	3,038,013	3,659,022	3,912,650	4,019,650	2.7%
Prior Years Property Taxes	165,146	135,717	165,000	150,000	-9.1%
TOTAL PROPERTY TAX	18,365,554	19,605,194	21,308,750	21,419,650	0.5%

RESOURCES:

Beginning Fund Balance	71,710,105	47,182,458	35,335,000	31,419,261	-11.1%
Property Taxes	18,365,554	19,605,194	21,308,750	21,419,650	0.5%
Other Taxes	1,291,184	413,419	300,000	300,000	0.0%
Intergovernmental Revenue	85,401,299	82,571,263	95,744,462	95,625,968	-0.1%
Fees and Charges	2,339,203	2,547,226	3,006,809	2,851,247	-5.2%
Other Income	3,908,802	5,642,135	6,348,720	7,956,581	25.3%
Transfers In	10,024,272	372,000	559,000	392,000	-29.9%
TOTAL RESOURCES	193,040,419	158,333,695	162,602,741	159,964,707	-1.6%

REQUIREMENTS BY OBJECT:

Personnel Services	89,359,783	92,541,324	106,350,292	108,661,702	2.2%
Materials & Services	12,305,126	7,024,005	10,157,862	10,120,851	-0.4%
Capital Outlay	30,306,944	16,511,683	14,680,000	7,023,000	-52.2%
Debt Service	3,857,069	4,457,679	4,707,709	5,382,550	14.3%
Fund Transfers	10,024,272	372,000	559,000	392,000	-29.9%
Contingencies	0	0	800,000	2,250,000	181.3%
Ending Fund Balance	47,187,225	37,427,002	25,347,878	26,134,604	3.1%
TOTAL REQUIREMENTS BY OBJECT	193,040,419	158,333,693	162,602,741	159,964,707	-1.6%

SUMMARY OF BUDGET - BY FUND

General Fund	101,857,228	97,297,398	96,874,660	99,613,216	2.8%
Grants Fund	22,329,070	19,122,201	27,207,552	28,036,202	3.0%
Dining Service Fund	5,065,895	5,350,842	4,960,000	5,426,431	9.4%
Student Activities Fund	883,740	927,597	1,090,420	975,000	-10.6%
Transportation Equipment Fund	689,031	1,111,323	685,000	1,760,000	156.9%
Energy Conservation Fund	1,134,302	247,113	2,534,000	429,000	-83.1%
Technology Replacement Fund	486,584	750,569	870,000	900,000	3.4%
Robert Jacobsen Endow Fund	47,276	59,953	46,150	41,200	-10.7%
Classroom Improvement Fund	0	701,955	900,000	825,000	-8.3%
Debt Service Fund	5,243,163	5,373,178	5,292,650	5,699,650	7.7%
Capital Projects Fund	39,831,903	12,509,356	4,040,000	1,020,000	-74.8%
Capital Projects Reserve Fund	2,660,892	2,903,295	7,587,000	3,850,000	-49.3%
Board Reserve Fund	9,861,959	8,217,939	6,102,000	5,687,000	-6.8%
Athletic Facilities Fund	22,484	46,841	130,000	125,000	-3.8%
Risk Management Fund	2,330,123	2,590,371	2,869,657	2,870,113	0.0%
Early Retirement Fund	596,769	1,123,763	1,413,652	1,216,117	-14.0%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
Classroom Curricula & Furniture Fund	0	0	0	1,490,778	0.0%
GRAND TOTAL ALL FUNDS	193,040,419	158,333,694	162,602,741	159,964,707	-1.6%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	27,986,829	20,361,606	18,000,000	18,000,000	0.0%
Property Tax	15,327,541	15,946,172	17,396,100	17,400,000	0.0%
Federal Revenue	72,353	104,677	116,000	136,500	17.7%
State Revenue	55,375,048	58,125,820	59,369,388	62,138,216	4.7%
Local Revenue	1,240,082	739,823	660,672	673,500	1.9%
Fees and Charges	878,697	777,491	715,000	650,000	-9.1%
Other Income	976,678	1,241,810	617,500	615,000	-0.4%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	101,857,228	97,297,399	96,874,660	99,613,216	2.8%

REQUIREMENTS:

Instruction	44,214,291	47,060,647	49,481,434	51,192,193	3.5%
Support Services	26,955,065	29,247,308	30,714,228	31,777,581	3.5%
Enterprises and Community Services	90,839	112,180	125,244	127,150	1.5%
Debt Service	211,155	201,884	111,984	15,049	-86.6%
Transfers Out	10,024,272	372,000	322,000	392,000	21.7%
Contingencies	0	0	700,000	1,500,000	114.3%
Ending Fund Balance	20,361,606	20,303,379	15,419,770	14,609,243	-5.3%
TOTAL FUND REQUIREMENTS	101,857,228	97,297,398	96,874,660	99,613,216	2.8%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	2,065,891	1,591,567	1,300,000	1,600,000	23.1%
GO Debt Property Taxes	3,038,013	3,659,022	3,912,650	4,019,650	2.7%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	139,259	122,589	80,000	80,000	0.0%
TOTAL FUND RESOURCES	5,243,163	5,373,178	5,292,650	5,699,650	7.7%

REQUIREMENTS:

Debt Service	3,651,596	3,789,846	3,912,650	4,019,650	2.7%
Ending Fund Balance	1,591,567	1,583,332	1,380,000	1,680,000	21.7%
TOTAL FUND REQUIREMENTS	5,243,163	5,373,178	5,292,650	5,699,650	7.7%

Established in 1856
CORBETT SCHOOL DISTRICT NO. 39

35800 E Historic Columbia River Highway
 Corbett, Oregon 97019
www.corbett.k12.or.us
 503-261-4200

Background:

The seven directors that govern the district serve without compensation. All are elected at large to four-year terms.

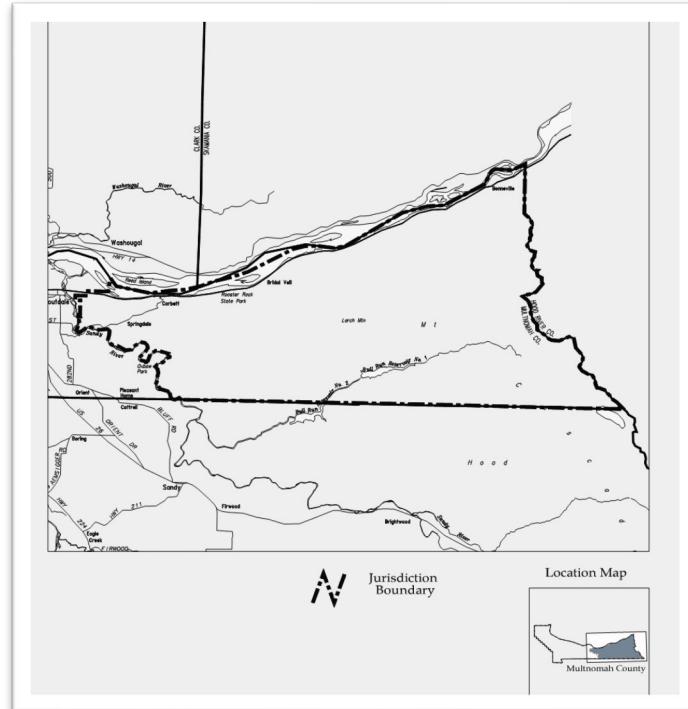
Corbett School District boundaries encompass approximately 134 square miles. The district serves the unincorporated areas of east county.

Permanent Property Tax Rate: \$4.5941

Outstanding Debt as of 6-30-25: \$4,585,762

Highlights of the 2025-26 Budget:

- The budget total is \$25.6 million, a \$5.5 million (28%) increase from the current year's revised budget.
- The State School Fund (SSF) grant is budgeted at the Governor's budget level of \$11.3 billion for the biennial 2025-27.
- The district has implemented a new accounting system for 2025-26. Grants that were previously accounted for in the General Fund will now be reported in the Special Revenue Fund. There are additional changes to designate the correct functions to ensure compliance with ODE accounting.
- Federal Revenue increases by almost \$180 thousand to \$1.5 million from various grants, including a \$950 thousand grant for School-Based Mental Health.



General Information:

Corbett SD 39	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$464.5	\$468.0	\$485.3	\$503.0
Real Market Value (M-5) in Millions	\$920.5	\$919.9	\$899.3	\$909.8
Property Tax Rate Extended:				
Operations	\$4.5941	\$4.5941	\$4.5941	\$4.5941
Debt Service	\$0.8618	\$1.0641	\$0.9888	\$0.7661
Total Property Tax Rate	\$5.4559	\$5.6582	\$5.5829	\$5.3602
Measure 5 Impact	\$-20,465	\$-16,155	\$-13,565	\$-14,759
Number of Employees (FTE's)	107	113	124	113
Average Daily Enrollment – ADMr*	1,029	1,057	1,064	1,212
Weighted Enrollment ADMw*	1,220	1,226	1,232	1,399

* Latest May estimates from ODE web site

Corbett School District

Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	2,044,663	2,033,930	2,062,000	2,118,000	2.7%
GO Debt Property Taxes	383,049	476,136	479,945	387,072	-19.4%
Prior Years Property Taxes	2,716	23,283	7,000	21,000	200.0%
TOTAL PROPERTY TAX	2,430,428	2,533,349	2,548,945	2,526,072	-0.9%
RESOURCES:					
Beginning Fund Balance	4,882,031	3,554,927	1,023,230	209,000	-79.6%
Property Taxes	2,430,428	2,533,349	2,548,945	2,526,072	-0.9%
Intergovernmental Revenue	15,562,269	15,818,597	15,435,037	20,570,703	33.3%
Fees and Charges	325,976	278,272	375,885	387,798	3.2%
Other Income	457,255	1,127,348	548,261	1,083,899	97.7%
Debt Proceeds	429,683	922,843	0	0	0.0%
Transfers In	53,340	15,000	121,268	818,345	574.8%
TOTAL RESOURCES	24,140,982	24,250,336	20,052,626	25,595,817	27.6%
REQUIREMENTS BY OBJECT:					
Personnel Services	13,371,290	14,849,074	14,333,665	14,993,987	4.6%
Materials & Services	3,323,361	4,184,891	3,584,275	4,347,566	21.3%
Capital Outlay	3,364,202	4,437,028	0	4,108,899	0.0%
Debt Service	678,516	842,204	770,400	1,093,257	41.9%
Fund Transfers	53,340	15,000	121,268	818,345	574.8%
Contingencies	0	0	213,144	200,000	-6.2%
Ending Fund Balance	3,350,273	(77,861)	1,029,874	33,763	-96.7%
TOTAL REQUIREMENTS BY OBJECT	24,140,982	24,250,336	20,052,626	25,595,817	27.6%
SUMMARY OF BUDGET - BY FUND					
General Fund	15,140,133	16,789,944	16,432,394	16,631,055	1.2%
Matching Grant Fund	2,705,767	653,243	0	0	0.0%
GO Bond Debt Service Fund	390,416	523,965	535,640	437,072	-18.4%
Full Faith & Credit Fund	2,374,167	2,233,285	0	0	0.0%
Special Revenue Fund	2,505,455	3,047,647	3,084,592	8,127,690	163.5%
Capital Project Fund (GO Bond)	1,025,044	1,002,252	0	400,000	0.0%
GRAND TOTAL ALL FUNDS	24,140,982	24,250,336	20,052,626	25,595,817	27.6%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	1,305,723	53,545	872,694	0	-100.0%
Property Tax	2,047,379	2,057,213	2,069,000	2,139,000	3.4%
Federal Revenue	77,472	90,405	92,541	0	-100.0%
State Revenue	11,055,802	12,142,760	12,702,813	13,982,257	10.1%
Local Revenue	201,787	424,048	201,200	290,000	44.1%

	2022-23	2023-24	2024-25	2025-26	% Change
	Actual	Actual	Revised	Adopted	
Fees and Charges	140,953	108,568	75,885	167,798	121.1%
Other Income	311,017	975,562	418,261	52,000	-87.6%
Debt Proceeds	0	922,843	0	0	0.0%
Transfers In	0	15,000	0	0	0.0%
TOTAL FUND RESOURCES	15,140,133	16,789,944	16,432,394	16,631,055	1.2%

REQUIREMENTS:

Instruction	8,814,332	9,225,867	8,947,848	9,449,900	5.6%
Support Services	5,454,489	7,024,012	6,096,428	5,687,751	-6.7%
Enterprises and Community Services	129,228	11,431	6,000	0	-100.0%
Facilities Acquisition and Construction	0	426,181	0	0	0.0%
Debt Service	253,297	321,515	234,325	541,296	131.0%
Transfers Out	53,340	0	121,268	818,345	574.8%
Contingencies	0	0	213,144	100,000	-53.1%
Ending Fund Balance	435,447	(219,062)	813,381	33,763	-95.8%
TOTAL FUND REQUIREMENTS	15,140,133	16,789,944	16,432,394	16,631,055	1.2%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

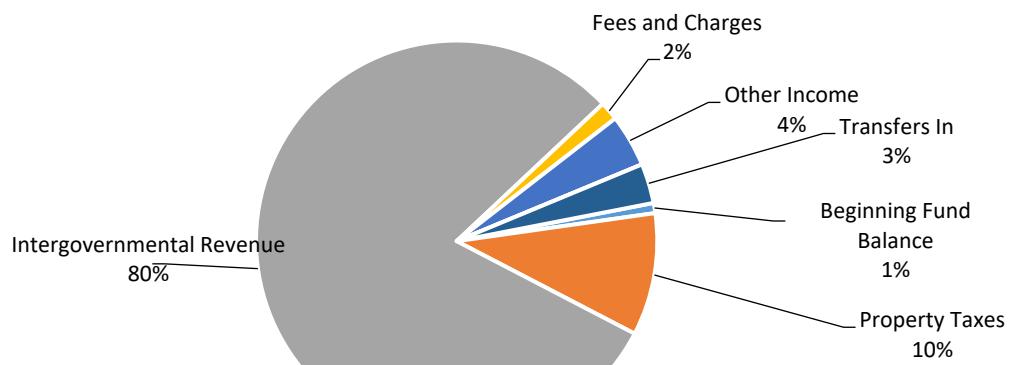
RESOURCES:

Beginning Fund Balance	912	10,198	55,695	50,000	-10.2%
GO Debt Property Taxes	383,049	476,136	479,945	387,072	-19.4%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	6,455	37,631	0	0	0.0%
TOTAL FUND RESOURCES	390,416	523,965	535,640	437,072	-18.4%

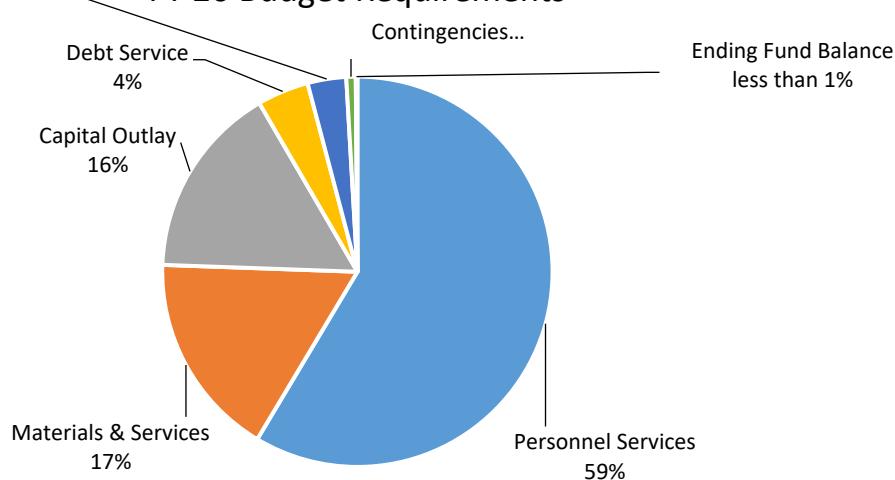
REQUIREMENTS:

Debt Service	380,219	411,339	423,988	437,072	3.1%
Transfers Out	0	15,000	0	0	0.0%
Ending Fund Balance	10,197	97,626	111,652	0	-100.0%
TOTAL FUND REQUIREMENTS	390,416	523,965	535,640	437,072	-18.4%

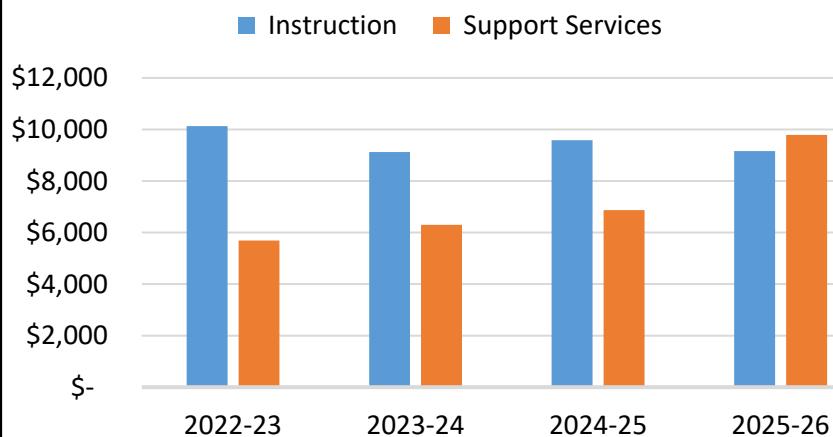
Corbett School District FY 26 Budget Resources



Corbett School District FY 26 Budget Requirements



Corbett SD: Cost Per ADMr Student



Established in 1959
DAVID DOUGLAS SCHOOL DISTRICT NO. 40

11300 NE Halsey Street
 Portland, Oregon 97220
www.ddouglas.k12.or.us
 503-252-2900

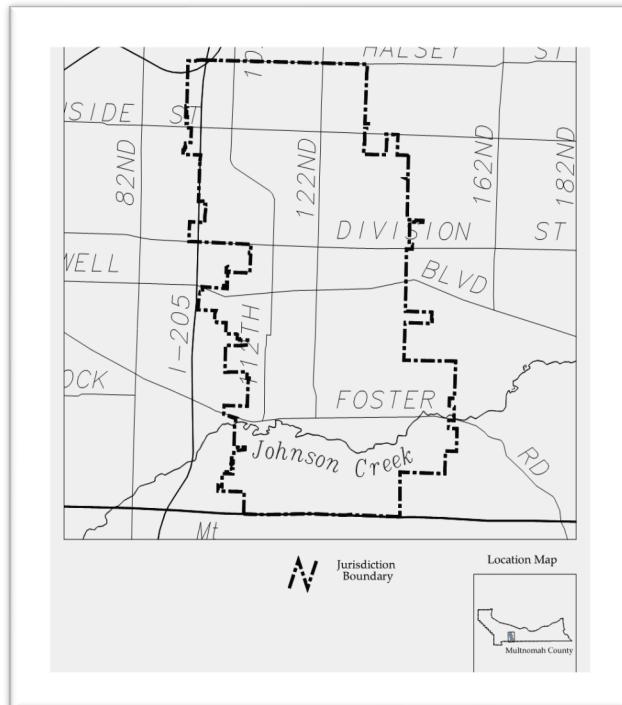
Background:

The seven directors that govern the district serve without compensation. All are elected at large to four-year terms. David Douglas School District boundaries encompass a twelve square mile area.

An estimated population of 51,155 is served by the district in the City of Portland and in the unincorporated areas of the county.

Permanent Property Tax Rate: \$4.6394

Outstanding Debt as of 6-30-25: \$171,673,783

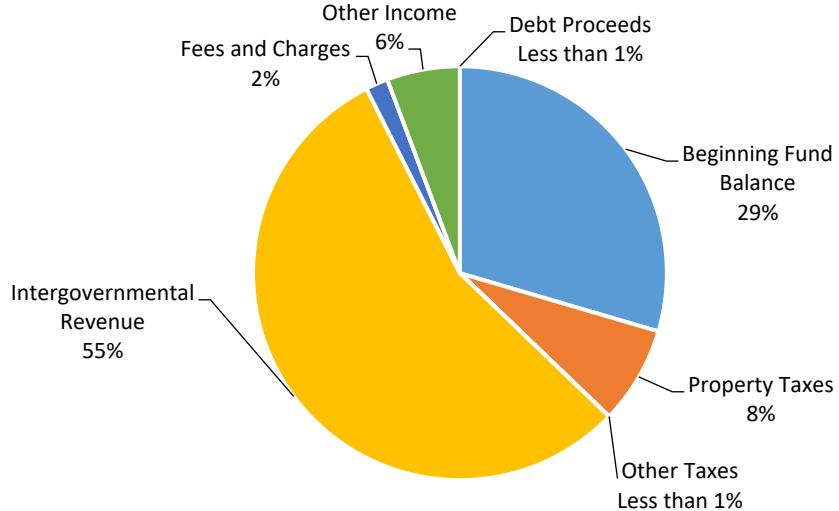


General Information:

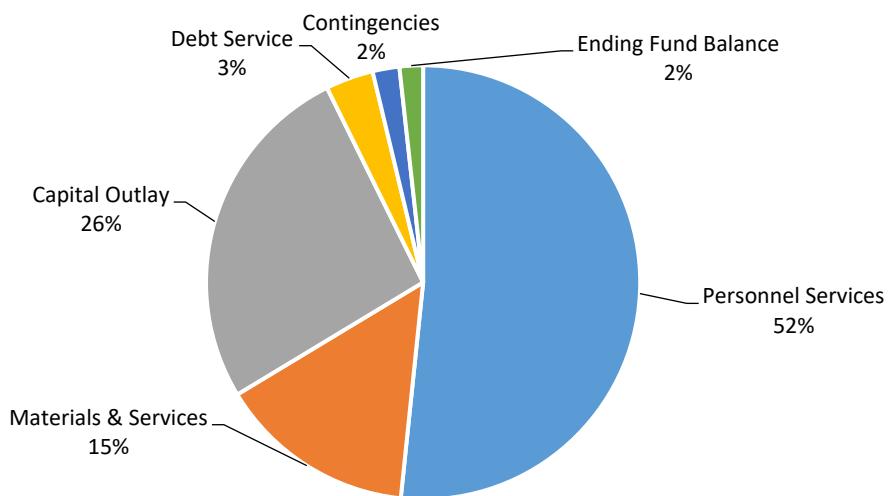
David Douglas SD 40	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	\$3.807	\$3.899	\$4.396	\$4.527
Real Market Value (M-5) in Billions	\$9.219	\$9.318	\$9.366	\$9.665
Property Tax Rate Extended:				
Operations	\$4.6394	\$4.6394	\$4.6394	\$4.6394
Debt Service	\$1.3515	\$2.1636	\$2.2271	\$2.2396
Total Property Tax Rate	\$5.9909	\$6.8030	\$6.8665	\$6.8790
Measure 5 Impact	\$-32	\$-34	\$-56,092	\$-51,295
Number of Employees (FTE's)	1,518	1,610	1,044	1,004
Average Daily Enrollment – ADMr*	8,583	8,685	8,699	8,582
Weighted Enrollment ADMw*	11,045	11,257	11,401	11,401
* Latest May/June estimates from ODE web site				

**David Douglas has withdrawn from TSCC jurisdiction so TSCC does not review or certify its budget.*

David Douglas School District FY 26 Budget Resources

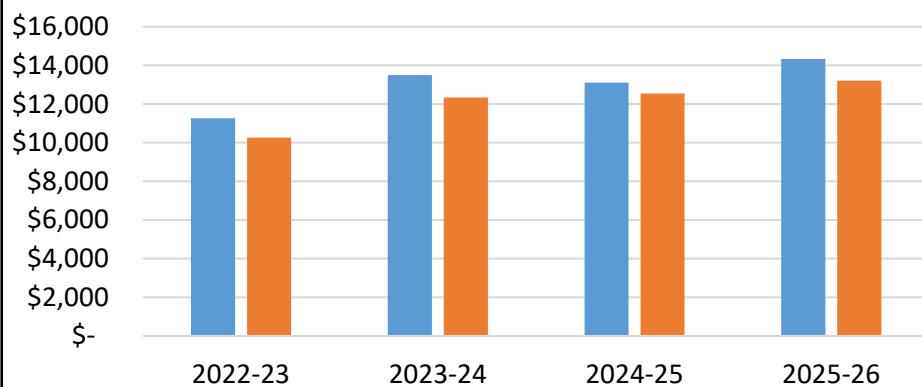


David Douglas School District FY 26 Budget Requirements



David Douglas SD: Cost Per ADMr Student

■ Instruction ■ Support Services



David Douglas School District

Budget Summary

SUMMARY OF ALL FUNDS	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	16,924,370	17,158,292	17,977,631	20,270,922	12.8%
GO Debt Property Taxes	4,790,120	7,999,162	9,148,475	9,531,601	4.2%
Prior Years Property Taxes	384,397	325,475	257,500	270,000	4.9%
TOTAL PROPERTY TAX	22,098,887	25,482,929	27,383,606	30,072,523	9.8%
RESOURCES:					
Beginning Fund Balance	32,038,347	178,450,103	167,092,487	116,369,361	-30.4%
Property Taxes	22,098,887	25,482,929	27,383,606	30,072,523	9.8%
Other Taxes	147,347	80,507	75,000	65,000	-13.3%
Intergovernmental Revenue	178,997,383	188,619,168	222,849,671	218,024,541	-2.2%
Fees and Charges	6,427,586	7,061,882	6,805,160	6,925,141	1.8%
Other Income	3,721,346	11,580,721	4,500,100	22,484,800	399.7%
Debt Proceeds	148,625,076	871,067	0	0	0.0%
TOTAL RESOURCES	392,055,972	412,146,377	428,706,024	393,941,366	-8.1%
REQUIREMENTS BY OBJECT:					
Personnel Services	152,068,293	162,239,021	188,206,038	203,452,573	8.1%
Materials & Services	43,811,555	53,848,648	73,035,488	57,962,177	-20.6%
Capital Outlay	8,987,093	10,428,830	91,137,966	103,756,826	13.8%
Debt Service	8,738,927	12,241,653	13,355,200	14,015,719	4.9%
Contingencies	0	0	5,864,906	7,869,071	34.2%
Ending Fund Balance	178,450,104	173,388,225	57,106,426	6,885,000	-87.9%
TOTAL REQUIREMENTS BY OBJECT	392,055,972	412,146,377	428,706,024	393,941,366	-8.1%
SUMMARY OF BUDGET - BY FUND					
General Fund	142,893,355	147,781,050	152,347,347	163,044,999	7.0%
Nutrition Services Fund	7,535,421	8,236,098	8,482,952	8,329,320	-1.8%
Energy Conservation Projects Fund	882,634	1,196,314	1,334,249	1,689,323	26.6%
Transportation Replacement	497,251	776,112	1,134,382	1,346,814	18.7%
Grants Fund	82,194,380	88,139,065	107,306,517	97,691,401	-9.0%
Student Body Fund	326,369	320,150	305,000	278,103	-8.8%
GO Bond Debt Service Fund	5,770,840	9,062,639	9,798,475	10,606,601	8.2%
PERS UAL Debt Service Fund	3,943,961	4,014,141	4,141,725	4,294,118	3.7%
Capital Reserve Fund	200,397	205,985	50,000	0	-100.0%
Capital Projects	146,109,009	150,506,138	141,794,565	104,973,904	-26.0%
Construction Excise Tax	1,363,318	1,505,149	1,576,312	1,249,483	-20.7%
Reprographics and Postal Svcs Fund	339,037	403,535	434,500	437,300	0.6%
GRAND TOTAL ALL FUNDS	392,055,972	412,146,376	428,706,024	393,941,366	-8.1%

DETAIL OF GENERAL FUND

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
RESOURCES:					
Beginning Fund Balance	22,586,870	23,628,231	23,275,000	22,500,000	-3.3%
Property Tax	17,124,855	17,406,197	18,185,131	20,500,922	12.7%
Federal Revenue	108,277	188,519	135,000	165,000	22.2%
State Revenue	96,818,540	98,997,946	105,813,616	113,766,477	7.5%
Local Revenue	1,184,767	804,166	1,001,800	1,651,800	64.9%
Fees and Charges	2,251,246	2,768,848	2,213,000	2,201,000	-0.5%
Other Income	2,405,428	3,195,334	1,723,800	2,259,800	31.1%
Debt Proceeds	413,372	791,810	0	0	0.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	142,893,355	147,781,051	152,347,347	163,044,999	7.0%

	2022-23	2023-24	2024-25	2025-26	% Change
REQUIREMENTS:					
Instruction	67,315,097	64,927,412	78,415,759	84,677,096	8.0%
Support Services	50,916,494	55,645,177	66,652,968	69,312,829	4.0%
Enterprises and Community Services	612,158	883,719	913,714	986,003	7.9%
Facilities Acquisition and Construction	421,375	196,415	500,000	200,000	-60.0%
Contingencies	0	0	5,864,906	7,869,071	34.2%
Ending Fund Balance	23,628,231	26,128,327	0	0	0.0%
TOTAL FUND REQUIREMENTS	142,893,355	147,781,050	152,347,347	163,044,999	7.0%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

	2022-23	2023-24	2024-25	2025-26	% Change
RESOURCES:					
Beginning Fund Balance	705,802	821,615	525,000	1,000,000	90.5%
GO Debt Property Taxes	4,790,120	7,999,162	9,148,475	9,531,601	4.2%
Prior Years Property Taxes	183,912	77,570	50,000	40,000	-20.0%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	91,006	164,292	75,000	35,000	-53.3%
TOTAL FUND RESOURCES	5,770,840	9,062,639	9,798,475	10,606,601	8.2%

REQUIREMENTS:

	2022-23	2023-24	2024-25	2025-26	% Change
Debt Service	4,949,225	8,305,014	9,273,475	9,781,601	5.5%
Ending Fund Balance	821,615	757,625	525,000	825,000	57.1%
TOTAL FUND REQUIREMENTS	5,770,840	9,062,639	9,798,475	10,606,601	8.2%

Established in 1888
RIVERDALE SCHOOL DISTRICT NO. 51J

11733 SW Breyman Avenue
Portland, Oregon 97219
www.riverdale.k12.or.us
503-636-8611

Background:

The five directors that govern the district serve without compensation. All are elected at large to four-year terms. Riverdale High School is located on land leased from the Portland School District.

Riverdale serves many students that do not live within the boundaries of the district. If out-of-district students receive a release from their home district the funding from the state will follow the student. Those not released from their home district can attend Riverdale on a tuition basis.

In November 2020 voters again approved a five-year local option levy of \$1.3700 per thousand of assessed value. The levy's first year was 2016-17.

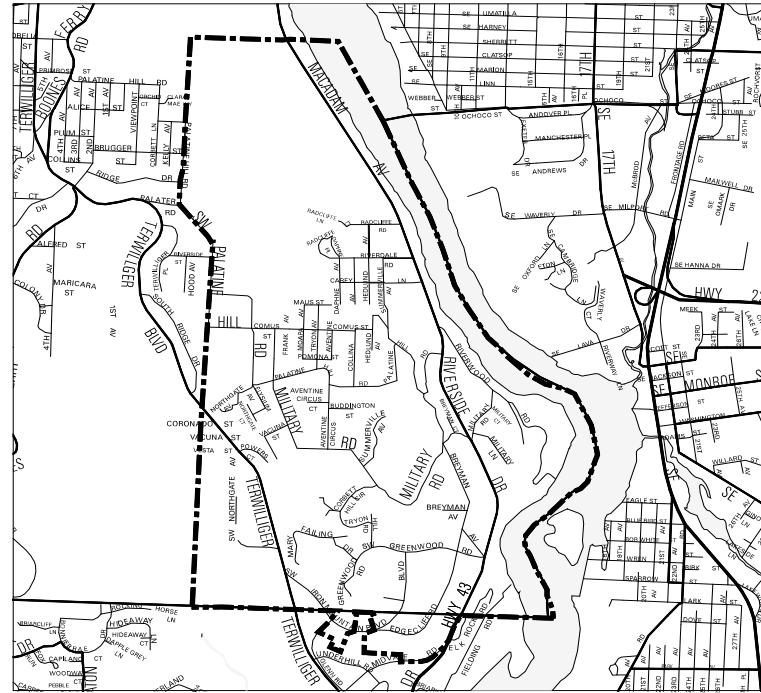
Riverdale School District boundaries encompass a two square mile area. The service area is primarily in the unincorporated area between the cities of Portland and Lake Oswego. The district also includes a minor portion of the City of Portland and extend into Clackamas County.

Permanent Property Tax Rate: \$3.8149

Outstanding Debt as of 6-30-25: \$10,265,327

Highlights of the 2025-26 Budget:

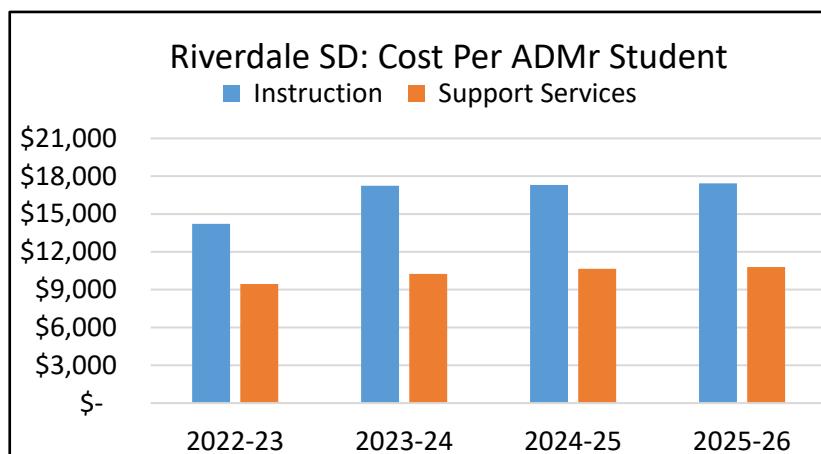
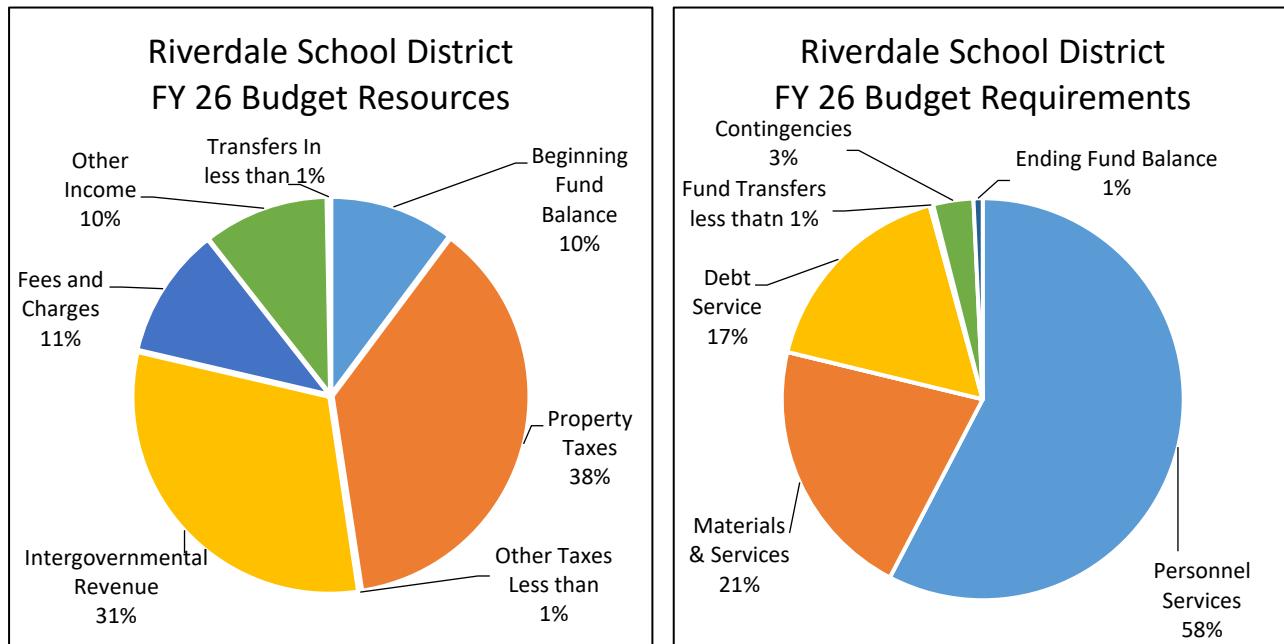
- The total budget is \$17.2 million, a slight increase from last year (3.3%), in line with the districts fiscally conservative budget approach. The district maintains enrollment at 568 total students, in line with current year's actuals.
- Considerations beyond FY 2025-26 include the expiration of the Local Option Tax Levy during this budget cycle (the district plans to submit a renewal to voters; if approved, the new levy would begin in FY 26-27), and possible volatility in the SSF.
- Revenue increased by \$485,000, or 3% resulting largely from normal increases in State School Funding (SSF), property taxes, a 3% tuition hike and continued support from the Riverdale Foundation.



General Information:

Riverdale SD 51J	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$806.3	\$834.9	\$861.4	\$890.4
Real Market Value(M-5) in Millions	\$1,179.3	\$1,253.3	\$1,402.8	\$1,482.1
Property Tax Rate Extended:				
Operations	\$3.8149	\$3.8149	\$3.8149	\$3.8149
Local Option	\$1.3700	\$1.3700	\$1.3700	\$1.3700
Debt Service	\$2.4321	\$2.4227	\$2.5357	\$2.4065
Total Property Tax Rate	\$7.6170	\$7.6076	\$7.7206	\$7.5914
Measure 5 Impact	\$-70,027	\$-58,172	\$-29,350	\$-40,110
Number of Employees (FTE's)	74	70	69	67
Average Daily Enrollment – ADMr*	506	477	469	486
Weighted Enrollment ADMw*	645	645	615	629

* Latest May estimates from ODE web site



Riverdale School District

<u>SUMMARY OF ALL FUNDS</u>	Budget Summary				
	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	2,930,273	3,016,502	3,099,000	3,208,000	3.5%
Local Option Levy Property Taxes	989,006	1,030,879	1,037,000	1,115,000	7.5%
GO Debt Property Taxes	1,892,499	1,943,393	2,095,000	2,055,000	-1.9%
Prior Years Property Taxes	53,291	55,948	61,000	61,000	0.0%
TOTAL PROPERTY TAX	5,865,069	6,046,722	6,292,000	6,439,000	2.3%
RESOURCES:					
Beginning Fund Balance	2,232,032	2,211,932	1,698,466	1,760,255	3.6%
Property Taxes	5,865,069	6,046,722	6,292,000	6,439,000	2.3%
Other Taxes	252	18,865	10,000	10,000	0.0%
Intergovernmental Revenue	4,773,984	5,017,181	5,192,656	5,339,176	2.8%
Fees and Charges	1,688,815	1,675,534	1,778,732	1,854,264	4.2%
Other Income	2,094,088	1,713,540	1,656,816	1,773,150	7.0%
Transfers In	124,153	8,457	50,000	50,000	0.0%
TOTAL RESOURCES	16,778,394	16,692,230	16,678,670	17,225,845	3.3%
REQUIREMENTS BY OBJECT:					
Personnel Services	9,265,003	9,193,716	9,556,811	9,930,479	3.9%
Materials & Services	2,711,438	3,199,189	3,479,090	3,639,723	4.6%
Capital Outlay	15,100	0	254,634	0	-100.0%
Debt Service	2,459,253	2,512,653	2,618,332	2,921,096	11.6%
Fund Transfers	124,153	8,457	50,000	50,000	0.0%
Contingencies	0	0	550,737	557,237	1.2%
Ending Fund Balance	2,203,446	1,778,215	169,066	127,310	-24.7%
TOTAL REQUIREMENTS BY OBJECT	16,778,393	16,692,230	16,678,670	17,225,845	3.3%
SUMMARY OF BUDGET - BY FUND					
General Fund	11,698,095	11,815,007	11,630,443	12,200,803	4.9%
Special Revenues Combined	2,123,466	1,924,477	2,124,733	2,156,584	1.5%
Debt Service Fund	2,045,026	2,106,402	2,186,700	2,209,000	1.0%
Pension Obligation Bonds Fund	699,203	624,048	589,732	552,308	-6.3%
Capital Projects Fund	67,625	67,850	67,919	52,150	-23.2%
Construction Excise Tax Fund	144,979	154,446	79,143	55,000	-30.5%
GRAND TOTAL ALL FUNDS	16,778,394	16,692,230	16,678,670	17,225,845	3.3%

DETAIL OF GENERAL FUND

RESOURCES:

Beginning Fund Balance	809,581	958,686	800,000	800,000	0.0%
Property Tax	3,972,571	4,103,329	4,197,000	4,384,000	4.5%
State Revenue	3,832,136	4,053,901	4,028,443	4,183,547	3.9%

	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
Local Revenue	79,719	71,589	68,000	89,900	32.2%
Fees and Charges	1,249,232	1,199,955	1,257,000	1,350,356	7.4%
Other Income	1,754,856	1,427,546	1,280,000	1,393,000	8.8%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	11,698,095	11,815,007	11,630,443	12,200,803	4.9%

REQUIREMENTS:

Instruction	6,263,206	6,439,587	6,594,007	6,934,187	5.2%
Support Services	4,352,077	4,560,663	4,424,733	4,614,469	4.3%
Transfers Out	124,153	8,457	50,000	50,000	0.0%
Contingencies	0	0	550,737	557,237	1.2%
Ending Fund Balance	958,659	806,300	10,966	44,910	309.5%
TOTAL FUND REQUIREMENTS	11,698,095	11,815,007	11,630,443	12,200,803	4.9%

DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	113,518	106,825	91,700	154,000	67.9%
GO Debt Property Taxes	1,892,499	1,943,393	2,095,000	2,055,000	-1.9%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	37,110	54,670	0	0	0.0%
TOTAL FUND RESOURCES	2,043,126	2,104,887	2,186,700	2,209,000	1.0%

REQUIREMENTS:

Debt Service	1,938,200	1,991,600	2,095,000	2,155,000	2.9%
Ending Fund Balance	106,826	114,802	91,700	54,000	-41.1%
TOTAL FUND REQUIREMENTS	2,045,026	2,106,402	2,186,700	2,209,000	1.0%

Established in 1947

MULTNOMAH RURAL FIRE PROTECTION DISTRICT 10

PO Box 517
Troutdale, Oregon 97060
Email: mcfire10@gmail.com
503-666-6704

Background:

Five board members elected to four-year terms serve without compensation. Multnomah Rural Fire Protection District 10 provides fire and emergency service to the district's residents through inter-governmental agreements with Gresham to serve the unincorporated areas of East Multnomah County, and with Portland, to serve the City of Maywood Park.

Permanent Property Tax Rate: \$2.8527

Outstanding Debt as of 6-30-25: \$19,041

Highlights of the 2025-26 Budget:

- The total FY 2025-26 budget is increasing by 16.5% from \$3,285,397 to \$3,827,754. This increase can be attributed to higher fund balances and increasing fund transfers as debt payments decrease and the district builds reserves for future equipment purchases.
- The district budgets \$640,792 in the Capital Reserve Fund, an increase of just over 70%.
- Fire District 10 has budgeted \$19,346 for debt service obligations. This amount will pay the districts debt in full, accomplishing their goal to pay off the debt earlier than scheduled.
- Budgeted transfers to the Capital Reserve Fund increased from \$40,000 to \$250,000.

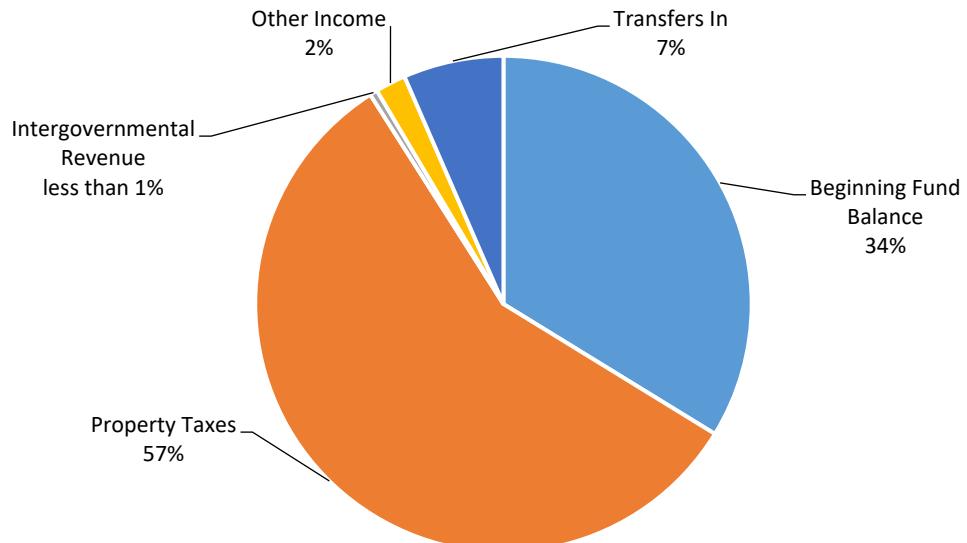
General Information:

Multnomah RFPD 10	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$738.6	\$761.2	\$780.1	\$812.3
Real Market Value (M-5) in Millions	\$1,398.5	\$1,372.4	\$1,355.6	\$1,392.9
Property Tax Rate Extended: Operations	\$2.8527	\$2.8527	\$2.8527	\$2.8527
Measure 5 Impact	\$-195	\$-258	\$-279	\$-287
Number of Employees (FTE's)	0.15	0.15	0.15	0.15

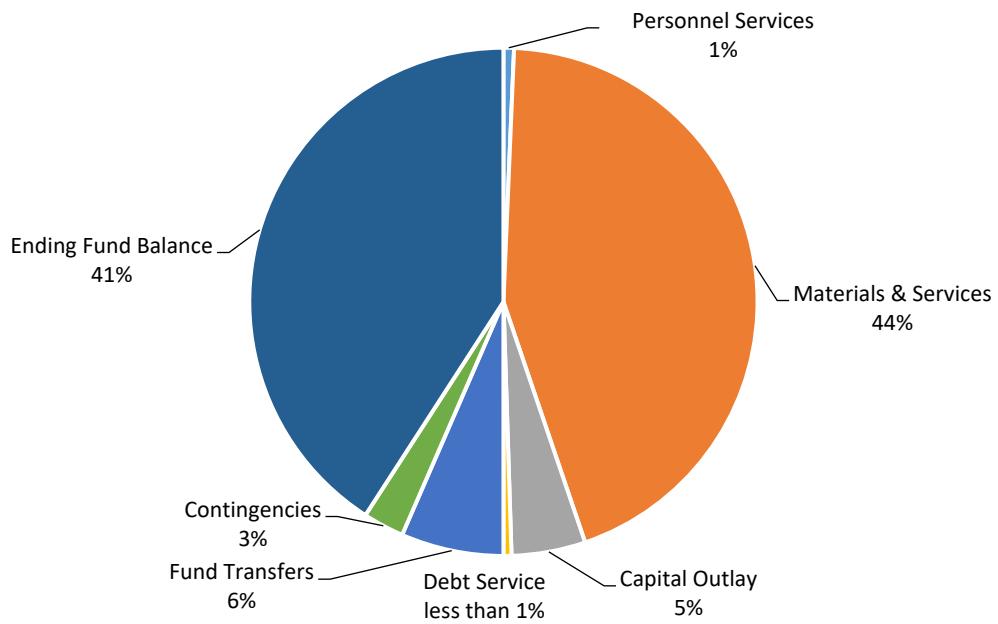
Multnomah RFPD District 10

Budget Summary					
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
SUMMARY OF ALL FUNDS					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	2,015,503	2,067,838	2,123,746	2,166,167	2.0%
Prior Years Property Taxes	21,400	20,961	21,000	23,900	13.8%
TOTAL PROPERTY TAX	2,036,903	2,088,799	2,144,746	2,190,067	2.1%
RESOURCES:					
Beginning Fund Balance	750,609	923,202	992,351	1,292,487	30.2%
Property Taxes	2,036,903	2,088,799	2,144,746	2,190,067	2.1%
Intergovernmental Revenue	16,575	17,432	18,500	19,200	3.8%
Other Income	46,184	87,539	89,800	76,000	-15.4%
Transfers In	40,000	40,000	40,000	250,000	525.0%
TOTAL RESOURCES	2,890,271	3,156,972	3,285,397	3,827,754	16.5%
REQUIREMENTS BY OBJECT:					
Personnel Services	18,122	21,442	23,180	25,660	10.7%
Materials & Services	1,516,771	1,585,840	1,653,600	1,688,750	2.1%
Capital Outlay	0	30,249	87,000	180,000	106.9%
Debt Service	392,177	352,666	318,233	19,346	-93.9%
Fund Transfers	40,000	40,000	40,000	250,000	525.0%
Contingencies	0	0	100,000	100,000	0.0%
Ending Fund Balance	923,202	1,126,775	1,063,384	1,563,998	47.1%
TOTAL REQUIREMENTS BY OBJECT	2,890,272	3,156,972	3,285,397	3,827,754	16.5%
SUMMARY OF BUDGET - BY FUND					
General Fund	2,624,615	2,837,180	2,909,141	3,186,962	9.5%
Capital Reserve Fund	265,656	319,792	376,256	640,792	70.3%
GRAND TOTAL ALL FUNDS	2,890,271	3,156,972	3,285,397	3,827,754	16.5%
DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	531,725	657,546	672,695	916,695	36.3%
Property Tax	2,036,903	2,088,799	2,144,746	2,190,067	2.1%
Local Revenue	16,575	17,432	18,500	19,200	3.8%
Other Income	39,412	73,403	73,200	61,000	-16.7%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	2,624,615	2,837,180	2,909,141	3,186,962	9.5%
REQUIREMENTS:					
Public Safety	1,534,892	1,637,531	1,763,780	1,894,410	7.4%
Debt Service	392,177	352,666	318,233	19,346	-93.9%
Transfers Out	40,000	40,000	40,000	250,000	525.0%
Contingencies	0	0	100,000	100,000	0.0%
Ending Fund Balance	657,546	806,983	687,128	923,206	34.4%
TOTAL FUND REQUIREMENTS	2,624,615	2,837,180	2,909,141	3,186,962	9.5%

Multnomah RFPD District 10 FY 26 Budget Resources



Multnomah RFPD District 10 FY 26 Budget Requirements



Established in 1949

RIVERDALE RURAL FIRE PROTECTION DISTRICT 11J

12125 S Tyron Hill Road

Portland, Oregon 97219

Email: fmnugent@gmail.com

503-807-7794

Background:

Riverdale Rural Fire Protection District serves the unincorporated southwest area of Multnomah County between Portland and Lake Oswego and extends into Clackamas County.

Five board members elected to four-year terms serve without compensation. The district owns no property or equipment. It contracts with Lake Oswego Fire Department for services.

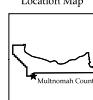
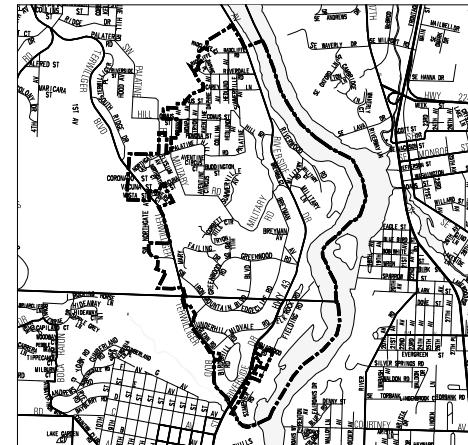
The district supplements its permanent tax rate revenue with a local option levy. The 5-year levy was last renewed by voters in November 2023 at the rate of .50 per \$1,000. The district does not always levy the full amount of this local option levy.

Riverdale Fire District budgets on a biennial basis. For consistency with other jurisdictions, numbers on the next page are shown on an annual basis. Budget highlights below refer to the biennium.

Permanent Property Tax Rate: \$1.2361

Highlights of the 2024-26 Budget:

- The district budgets on a biennial basis, and the total budget for the FY 2024-26 period is \$4.4 million, a 13% increase over the current budget of \$3.9 million.
- The majority of the budget funds contracted services with the City of Lake Oswego for fire services. The current contract expires in June 2024.
- Budget increases are primarily due to planned increases in City of Lake Oswego contracted service costs, which will increase from \$2.5 million for FY 22-24 to \$2.7 million for FY 24-26. Ending fund balance also contributes to the budget increase, with an expected ending fund balance of \$1.6 million, increased from \$1.3 million.
- The district will levy its full permanent rate of \$1.2361 and a portion \$0.2000 of its approved local option levy rate of \$0.500. This is a decrease from last year's rate of \$0.2500 and the district expects to spend down some of its fund balance.



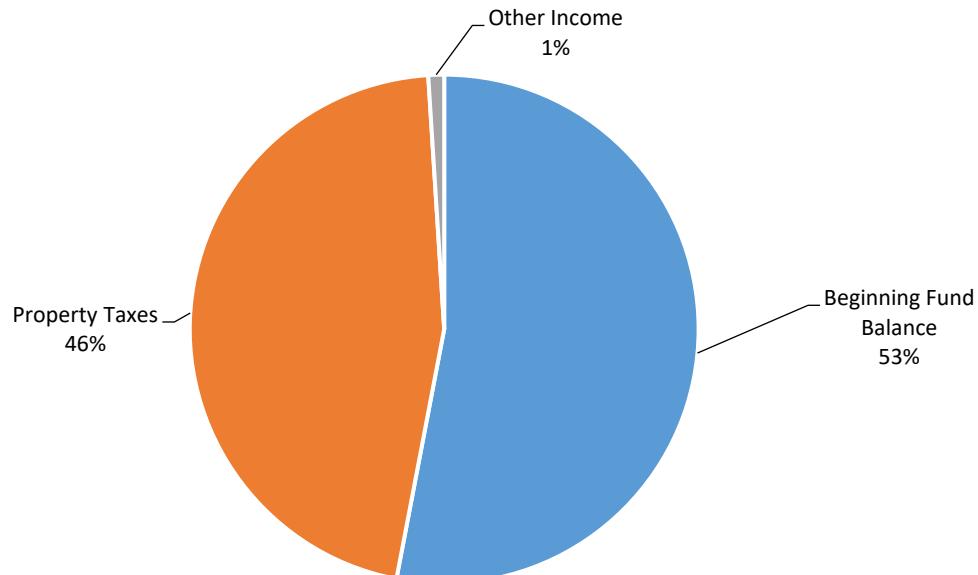
General Information:

Riverdale RFPD 11J	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$871.5	\$903.6	\$932.7	\$965.9
Real Market Value (M-5) in Millions	\$1,301.6	\$1,388.9	\$1,540.0	\$1,615.8
Property Tax Rate Extended:				
Operations	\$1.2361	\$1.2361	\$1.2361	\$1.2361
Local Option for Operations	\$0.2500	\$0.2500	\$0.2000	\$0.2000
Total Property Tax Rate	\$1.4861	\$1.4861	\$1.4361	\$1.4361
Measure 5 Impact	\$-1,552	\$-1,670	\$-1,394	\$-1,394

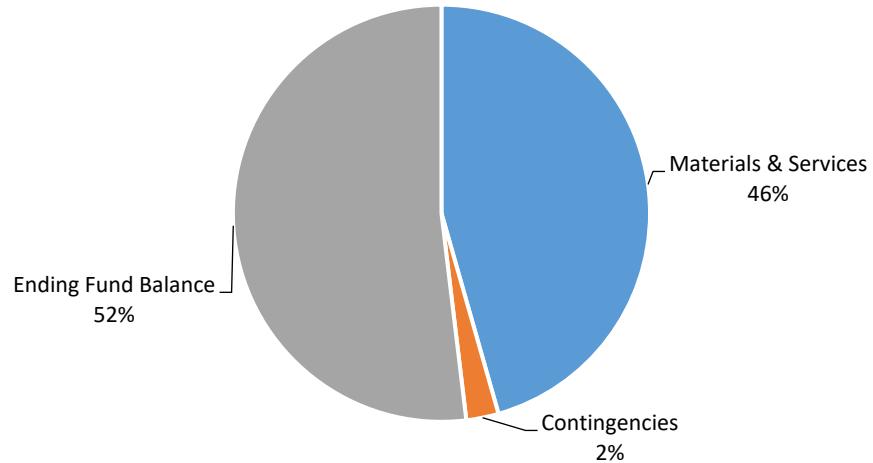
Riverdale RFPD District 11J

Budget Summary					
	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	996,024	1,036,193	1,119,835	1,153,363	3.0%
Local Option Levy Property Taxes	252,439	259,048	216,165	222,637	3.0%
TOTAL PROPERTY TAX	1,248,463	1,295,241	1,336,000	1,376,000	3.0%
RESOURCES:					
Beginning Fund Balance	1,433,049	1,494,679	1,589,000	1,586,000	-0.2%
Property Taxes	1,248,463	1,295,241	1,336,000	1,376,000	3.0%
Other Income	77,037	91,918	60,000	30,000	-50.0%
TOTAL RESOURCES	2,758,549	2,881,838	2,985,000	2,992,000	0.2%
REQUIREMENTS BY OBJECT:					
Materials & Services	1,230,513	1,277,758	1,324,000	1,364,000	3.0%
Contingencies	0	0	75,000	75,000	0.0%
Ending Fund Balance	1,528,036	1,604,080	1,586,000	1,553,000	-2.1%
TOTAL REQUIREMENTS BY OBJECT	2,758,549	2,881,838	2,985,000	2,992,000	0.2%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	2,758,549	2,881,838	2,985,000	2,992,000	0.2%
GRAND TOTAL ALL FUNDS	2,758,549	2,881,838	2,985,000	2,992,000	0.2%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	1,433,049	1,494,679	1,589,000	1,586,000	-0.2%
Property Tax	1,248,463	1,295,241	1,336,000	1,376,000	3.0%
Other Income	77,037	91,918	60,000	30,000	-50.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	2,758,549	2,881,838	2,985,000	2,992,000	0.2%
REQUIREMENTS:					
Public Safety	1,230,513	1,277,758	1,324,000	1,364,000	3.0%
Contingencies	0	0	75,000	75,000	0.0%
Ending Fund Balance	1,528,036	1,604,080	1,586,000	1,553,000	-2.1%
TOTAL FUND REQUIREMENTS	2,758,549	2,881,838	2,985,000	2,992,000	0.2%

Riverdale RFPD District 11J FY 26 Budget Resources



Riverdale RFPD District 11J FY 26 Budget Requirements



Established in 1949
CORBETT FIRE DISTRICT No. 14

36930 E Historic Columbia River Highway
 Corbett, Oregon 97019
www.corbettfire.com
 503-809-4372

Background:

Five board members elected to four-year terms serve without compensation. The district has one of the largest all-volunteer forces of firefighters in the State of Oregon providing fire and rescue services. It contracts with Multnomah County EMS to provide emergency service to areas east of the district including a large area of forest lands, state parks and parts of the Columbia River Gorge National Scenic Area.

Corbett Fire District serves a 40 square mile area that includes the unincorporated communities of Corbett, Springdale, Aims, Latourell Falls, Bridal Veil, the eastern portion of the City of Troutdale, and undeveloped areas to the east.

Permanent Property Tax Rate: \$1.2624

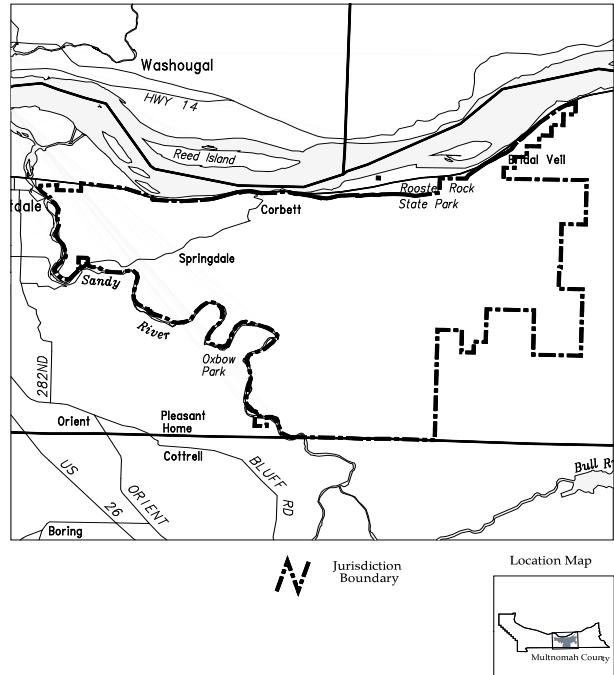
Outstanding Debt as of 6-30-25: \$4,380,000

Highlights of 2025-26 Budget:

- The overall FY 2025-26 budget is \$5.7 million, a 6% increase from FY 2024-2025.
- Voters approved a \$4.5 million general obligation bond in November 2022. FY 2025-26 is the third year of spending and capital outlay costs increase by 47% in this budget.
- The Capital Reserve fund budgets \$453,384, a 25% increase from FY 2024-25. This increase is due to the district making its final lease payment on Engine 62 (\$81,823) during FY 2024-25 and a \$204,000 transfer from the General Fund for future equipment needs.
- FY 2025-26 maintains current service levels with stable property tax revenues at a tax rate of \$1.2624 per thousand of assessed value for their permanent rate. The tax amount for the GO Bond was approved at \$301,728, an increase of 5.6% and sufficient to cover anticipated debt payments.

General Information:

Corbett Fire District No.14	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$423.5	\$437.8	\$453.7	\$468.7
Real Market Value (M-5) in Millions	\$813.4	\$833.1	\$816.2	\$823.5
Property Tax Rate Extended:				
Operations	\$1.2624	\$1.2624	\$1.2624	\$1.2624
Debt Service	\$0	\$0.6315	\$0.6298	\$0.6437
Total Property Tax Rate	\$1.2624	\$1.8939	\$1.8922	\$1.9061
Measure 5 Impact	\$-5	\$-5	\$-5	\$-6
Number of Employees (FTE's)	1	1	1	1



Corbett Fire District No. 14

Budget Summary

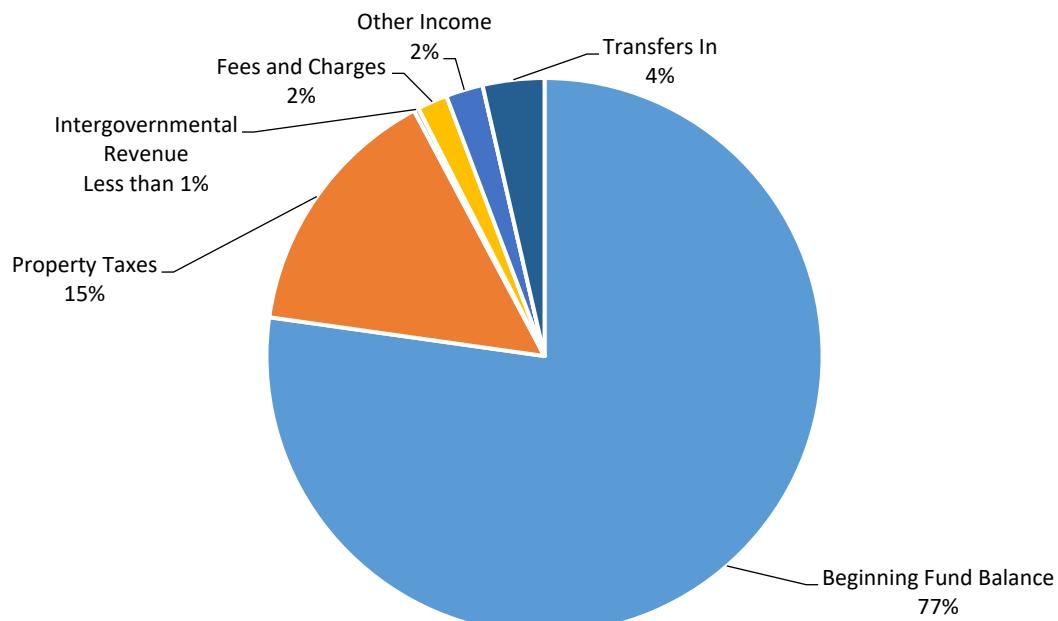
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	512,408	526,426	540,000	562,000	4.1%
GO Debt Property Taxes	0	261,615	271,481	286,642	5.6%
Prior Years Property Taxes	5,050	7,248	4,600	5,300	15.2%
TOTAL PROPERTY TAX	517,458	795,289	816,081	853,942	4.6%
RESOURCES:					
Beginning Fund Balance	445,651	5,181,891	4,032,620	4,399,613	9.1%
Property Taxes	517,458	795,289	816,081	853,942	4.6%
Intergovernmental Revenue	7,000	7,000	7,000	16,100	130.0%
Fees and Charges	100,000	100,000	100,000	100,000	0.0%
Other Income	115,290	371,540	304,078	123,084	-59.5%
Debt Proceeds	4,819,755	0	0	0	0.0%
Transfers In	201,000	107,000	119,000	204,000	71.4%
TOTAL RESOURCES	6,206,154	6,562,720	5,378,779	5,696,739	5.9%
REQUIREMENTS BY OBJECT:					
Personnel Services	236,694	232,961	298,247	214,407	-28.1%
Materials & Services	383,940	357,534	868,664	941,193	8.3%
Capital Outlay	77,629	133,883	1,700,000	2,493,000	46.6%
Debt Service	125,000	392,946	361,243	291,170	-19.4%
Fund Transfers	201,000	107,000	119,000	204,000	71.4%
Contingencies	0	0	54,000	56,000	3.7%
Ending Fund Balance	5,181,891	5,338,396	1,977,625	1,496,969	-24.3%
TOTAL REQUIREMENTS BY OBJECT	6,206,154	6,562,720	5,378,779	5,696,739	5.9%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	1,025,419	1,097,120	1,089,911	1,048,600	-3.8%
Equip, Bldg & Land Reserve Fund	356,830	344,558	361,673	453,384	25.4%
GO Bond Capital Fund	4,819,755	4,802,545	3,542,190	3,800,000	7.3%
GO Bond Debt Service Fund	4,150	318,497	385,005	394,755	2.5%
GRAND TOTAL ALL FUNDS	6,206,154	6,562,720	5,378,779	5,696,739	5.9%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	307,363	334,251	300,100	305,000	1.6%
Property Tax	517,458	533,674	544,600	567,300	4.2%
State Revenue	7,000	7,000	7,000	16,100	130.0%
Fees and Charges	100,000	100,000	100,000	100,000	0.0%
Other Income	93,598	122,195	138,211	60,200	-56.4%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	1,025,419	1,097,120	1,089,911	1,048,600	-3.8%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
REQUIREMENTS:					
Public Safety	490,168	520,276	816,911	688,600	-15.7%
Transfers Out	201,000	107,000	119,000	204,000	71.4%
Contingencies	0	0	54,000	56,000	3.7%
Ending Fund Balance	334,251	469,844	100,000	100,000	0.0%
TOTAL FUND REQUIREMENTS	1,025,419	1,097,120	1,089,911	1,048,600	-3.8%

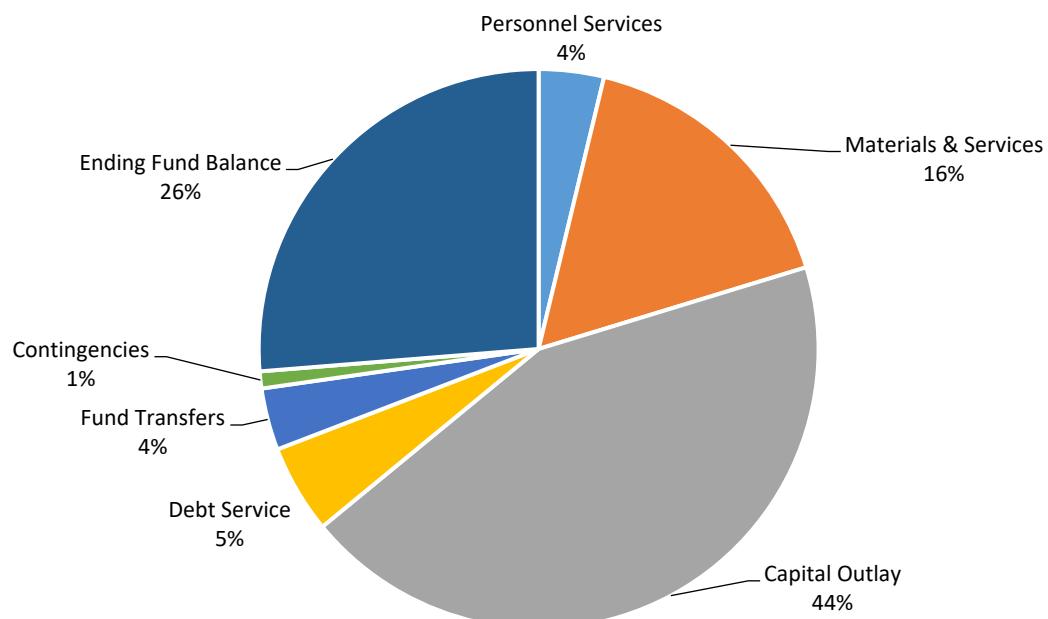
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
RESOURCES:					
Beginning Fund Balance	0	4,150	51,524	104,613	103.0%
GO Debt Property Taxes	0	261,615	271,481	286,642	5.6%
Federal Revenue	0	0	0	0	0.0%
Interest on Investments	4,150	52,732	62,000	3,500	-94.4%
TOTAL FUND RESOURCES	4,150	318,497	385,005	394,755	2.5%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
REQUIREMENTS:					
Debt Service	0	267,946	279,420	291,170	4.2%
Ending Fund Balance	4,150	50,551	105,585	103,585	-1.9%
TOTAL FUND REQUIREMENTS	4,150	318,497	385,005	394,755	2.5%

Corbett RFPD District 14 FY 26 Budget Resources



Corbett RFPD District 14 FY 26 Budget Requirements



Established in 1982

SAUVIE ISLAND RURAL FIRE PROTECTION DISTRICT 30J

18342 NW Sauvie Island Road

Portland, Oregon 97231

www.sifire.org

503-621-1242

Background:

Five board members elected to four-year terms serve without compensation. The district includes the portion of the island that is in Columbia County. Volunteers provide the island with fire and rescue services. In November 2014 the district's voters approved a five-year local option levy of \$0.3500 per \$1,000 of assessed value, which was renewed in November 2019.

Sauvie Island Fire District serves both the Multnomah and Columbia County portions of Sauvie Island, west of Portland.

Permanent Property Tax Rate: \$0.7894

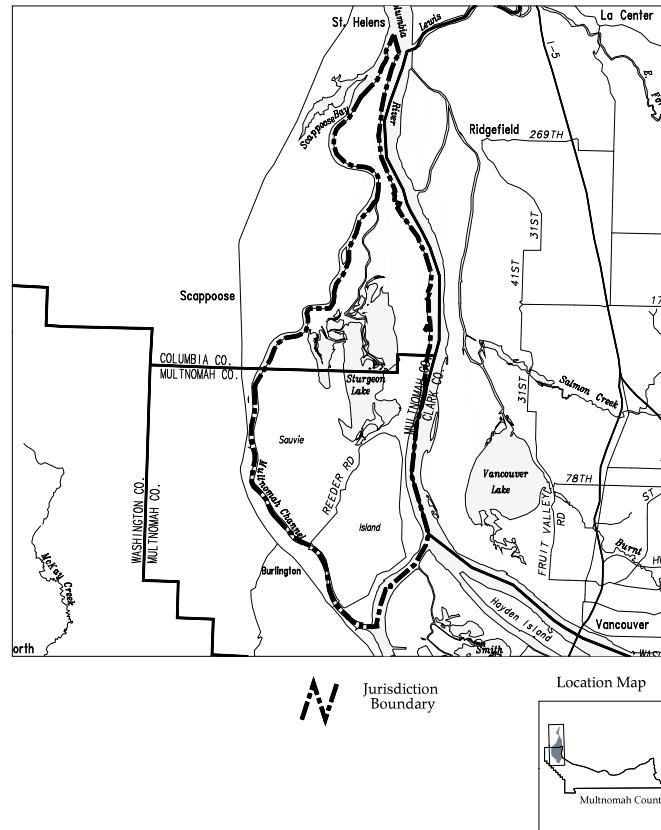
Outstanding Debt as of 6-30-25: None

Highlights of the 2025-26 Budget:

- The total budget is decreasing by \$477,831 (38%) over the current year's adopted budget to \$796,003.
- The current year's Adopted budget includes \$120,000 in grant funding and the district does not anticipate receiving any grant revenue in FY26.
- Expenditures will be \$374,169 in FY26 for fire protection services, a decrease of \$374,877 or 46%.

General Information:

Sauvie Island RFPD 30J	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$209.0	\$213.7	\$221.0	\$229.9
Real Market Value (M-5) in Millions	\$372.3	\$370.6	\$374.2	\$378.4
Property Tax Rate Extended:				
Operations	\$0.7894	\$0.7894	\$0.7894	\$0.7894
Local Option	\$0.3500	\$0.3500	\$0.3500	\$0.3500
Total Property Tax Rate	\$1.1394	\$1.1394	\$1.1394	\$1.1394
Number of Employees (FTE's)	1	1	1	1

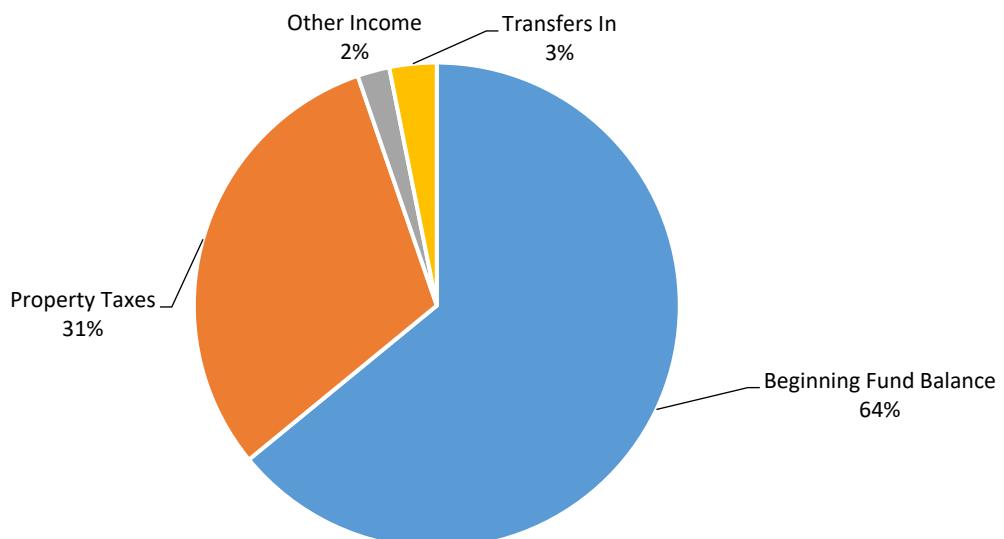


Sauvie Island RFPD 30J

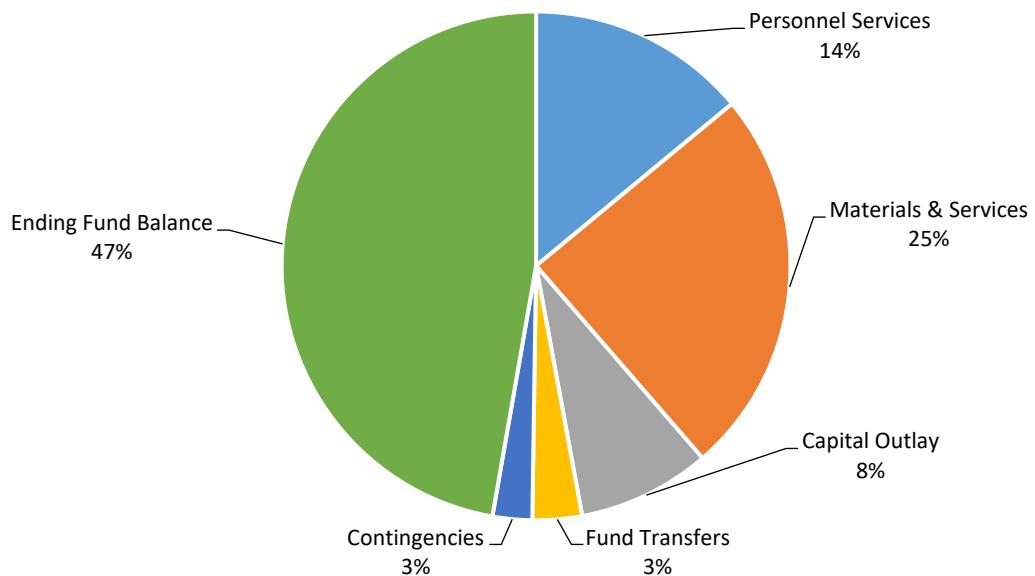
Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	148,800	215,813	164,600	169,000	2.7%
Local Option Levy Property Taxes	64,323	0	71,000	75,000	5.6%
TOTAL PROPERTY TAX	213,123	215,813	235,600	244,000	3.6%
RESOURCES:					
Beginning Fund Balance	1,522,245	908,476	860,234	510,003	-40.7%
Property Taxes	213,123	215,813	235,600	244,000	3.6%
Other Income	14,364	37,605	153,000	17,000	-88.9%
Transfers In	25,000	25,000	25,000	25,000	0.0%
TOTAL RESOURCES	1,774,732	1,186,894	1,273,834	796,003	-37.5%
REQUIREMENTS BY OBJECT:					
Personnel Services	81,965	148,016	168,515	111,451	-33.9%
Materials & Services	743,528	224,439	471,724	196,140	-58.4%
Capital Outlay	12,124	98,633	48,930	67,286	37.5%
Fund Transfers	25,000	25,000	25,000	25,000	0.0%
Contingencies	0	0	20,000	20,000	0.0%
Ending Fund Balance	912,115	690,806	539,665	376,126	-30.3%
TOTAL REQUIREMENTS BY OBJECT	1,774,732	1,186,894	1,273,834	796,003	-37.5%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	1,483,498	882,784	883,882	426,000	-51.8%
Capital Reserve Fund	291,234	304,110	389,952	370,003	-5.1%
GRAND TOTAL ALL FUNDS	1,774,732	1,186,894	1,273,834	796,003	-37.5%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	1,256,011	629,366	495,282	165,000	-66.7%
Property Tax	213,123	215,813	235,600	244,000	3.6%
Other Income	14,364	37,605	153,000	17,000	-88.9%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	1,483,498	882,784	883,882	426,000	-51.8%
REQUIREMENTS:					
Public Safety	825,493	416,424	640,239	307,591	-52.0%
Transfers Out	25,000	25,000	25,000	25,000	0.0%
Contingencies	0	0	20,000	20,000	0.0%
Ending Fund Balance	633,005	441,360	198,643	73,409	-63.0%
TOTAL FUND REQUIREMENTS	1,483,498	882,784	883,882	426,000	-51.8%

Sauvie Island RFPD 30J FY 26 Budget Resources



Sauvie Island RFPD 30J FY 26 Budget Requirements



Established in 1946
ALTO PARK WATER DISTRICT

1040 NE 44th Ave Suite 4
 Portland, Oregon 97213
 Email: michelle@eblenfreed.com
 503-548-6332

Background:

Five board members are elected to four-year terms and serve without compensation. Alto Park Water District is located between the cities of Portland and Lake Oswego. The district was originally formed to provide water and fire services, but the district no longer provides any water service (water is provided by the City of Portland). The district does continue to provide fire protection and contracts with the City of Lake Oswego to serve the properties within the district.

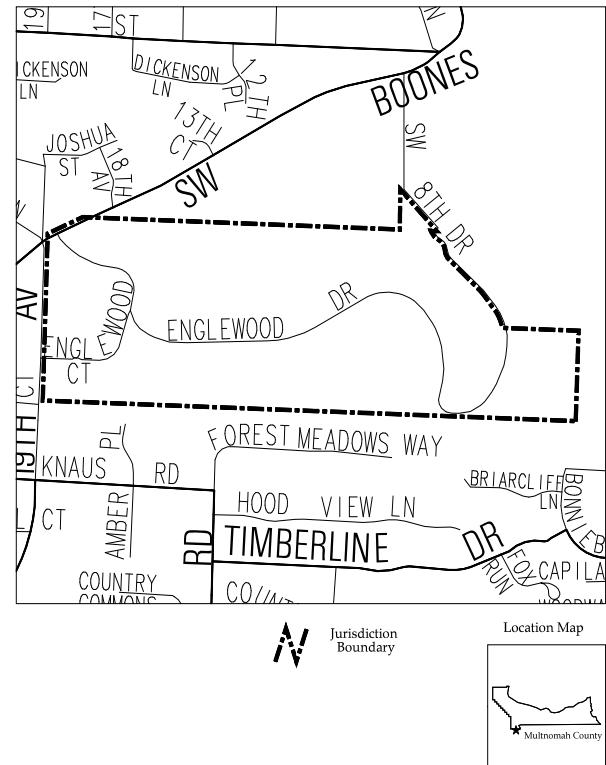
Alto Park passed a local option levy in November 2022 at the rate of \$0.60 per \$1,000. The levy will expire at the end of FY 2027-28.

Permanent Property Tax Rate: \$1.5985

Outstanding Debt as of 6-30-25: None

Highlights of the 2025-26 Budget:

- The FY26 budget is increased from \$96,747 to \$99,557; most notable is the increase in the ending fund balance as the district anticipates potential increases in contracted costs for fire protection in future years.
- The district's only significant expense is providing fire protection services by contract with the City of Lake Oswego, and this cost will increase from \$65,400 to \$66,950 in FY 2025-26.
- The current contract for fire protection will expire June 30, 2027.
- The district budgeted resources above operating expenses as an ending fund balance and will see a fund balance increase of 5%. This is the only line item in the district's budget that changed more than 3%.



General Information:

Alto Park Water	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$31.7	\$32.7	\$33.9	\$34.8
Real Market Value (M-5) in Millions	\$53.6	\$56.3	\$58.4	\$62.3
Property Tax Rate Extended:				
Operations	\$1.5985	\$1.5985	\$1.5985	\$1.5985
Local Option	\$0.6000	\$0.6000	\$0.6000	\$0.6000
Total Property Tax Rate	\$2.1985	\$2.1985	\$2.1985	\$2.1985

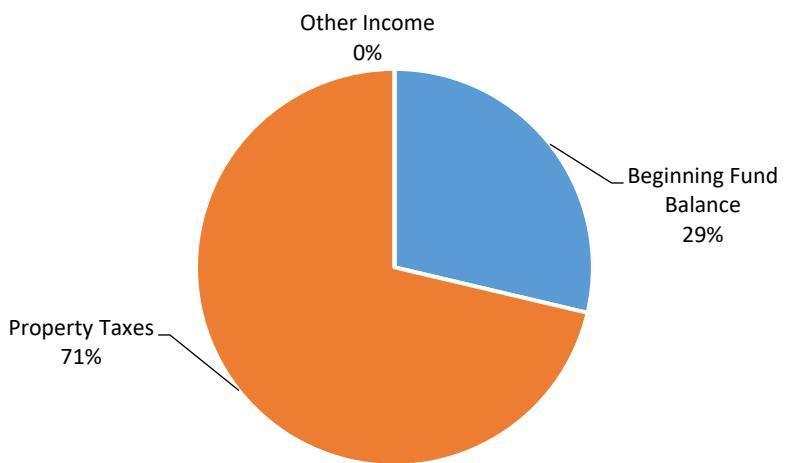
Alto Park Water District

Budget Summary

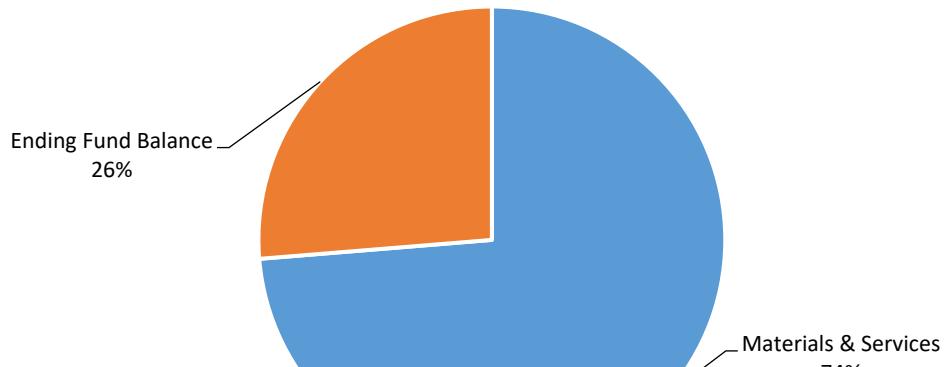
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	68,158	69,330	69,000	71,000	2.9%
TOTAL PROPERTY TAX	68,158	69,330	69,000	71,000	2.9%
RESOURCES:					
Beginning Fund Balance	28,604	26,830	27,747	28,557	2.9%
Property Taxes	68,158	69,330	69,000	71,000	2.9%
Other Income	18	7	0	0	0.0%
TOTAL RESOURCES	96,780	96,167	96,747	99,557	2.9%
REQUIREMENTS BY OBJECT:					
Materials & Services	69,950	68,485	71,790	73,380	2.2%
Ending Fund Balance	26,830	27,682	24,957	26,177	4.9%
TOTAL REQUIREMENTS BY OBJECT	96,780	96,167	96,747	99,557	2.9%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	96,780	96,167	96,747	99,557	2.9%
GRAND TOTAL ALL FUNDS	96,780	96,167	96,747	99,557	2.9%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	28,604	26,830	27,747	28,557	2.9%
Property Tax	68,158	69,330	69,000	71,000	2.9%
Other Income	18	7	0	0	0.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	96,780	96,167	96,747	99,557	2.9%
REQUIREMENTS:					
Administrative Services	9,081	5,629	6,390	6,430	0.6%
Public Safety	60,869	62,856	65,400	66,950	2.4%
Ending Fund Balance	26,830	27,682	24,957	26,177	4.9%
TOTAL FUND REQUIREMENTS	96,780	96,167	96,747	99,557	2.9%

Alto Park Water District has only one fund, the General Fund.

Alto Park Water District FY 26 Budget Resources



Alto Park Water District FY 26 Budget Requirements



Established in 1927
BURLINGTON WATER DISTRICT
 P.O. Box 1827
 Fairview OR 97024
www.burlingtonwater.specialdistrict.org
 503-621-9788

Background:

Five board members elected to four-year terms serve without compensation. The district provides water service and fire protection via a contract with the City of Portland which expires 2030. Water services are also provided to customers outside the district boundaries.

A water conservation-based rate system structures fees to increase as water usage increases.

Burlington Water District serves approximately two square miles north of the City of Portland along US Highway 30 adjacent to Sauvie Island.



Permanent Property Tax Rate: \$3.4269

Outstanding Debt as of 6-30-25: \$1,406,105

Highlights of the 2025-26 Budget:

- The total FY 2025-2026 adopted budget is \$1,322,000, an increase of \$386,000 or 41% compared to the current year's revised budget.
- The cost of water from the Portland Water Bureau is projected to rise from \$1.296/ccf to \$1.318/ccf. To meet increasing costs, the district will raise the usage rate by \$0.10/ccf and increase the base rate by \$2 per connection, bringing the new base rates to \$82.18 for in-district customers and \$100.71 for out-of-district customers.
- Over the past three fiscal years, actual fire protection costs have exceeded the dedicated property tax collections available to provide the service. The Board has budgeted \$180,000 in property tax revenue and \$220,211 in fire protection expenditures for FY 2025-26.
- The district allocated \$608,964 in contingency, an increase of \$253,180 or 71% percent. This increase reflects the district's plan to maintain reserves amid rising costs for water purchases, system maintenance, and fire protection services.

General Information:

Burlington Water	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$46.5	\$51.8	\$53.5	\$55.1
Real Market Value (M-5) in Millions	\$95.0	\$97.7	\$103.6	\$105.6
Property Tax Rate Extended: Operations	\$3.4269	\$3.4269	\$3.4269	\$3.4269

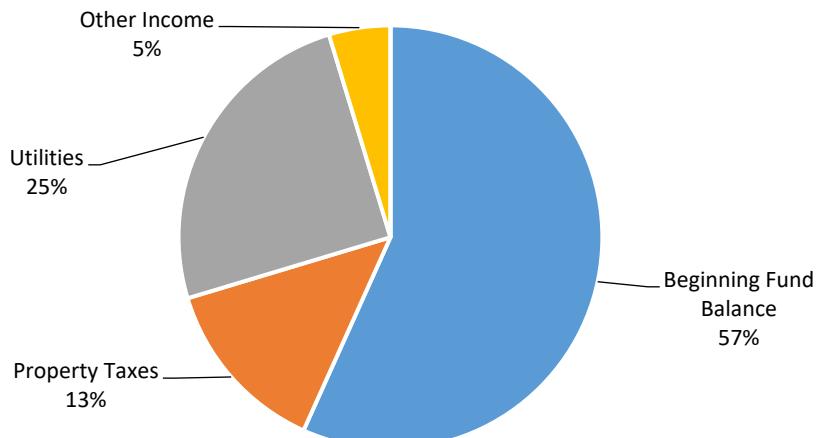
Burlington Water District

Budget Summary

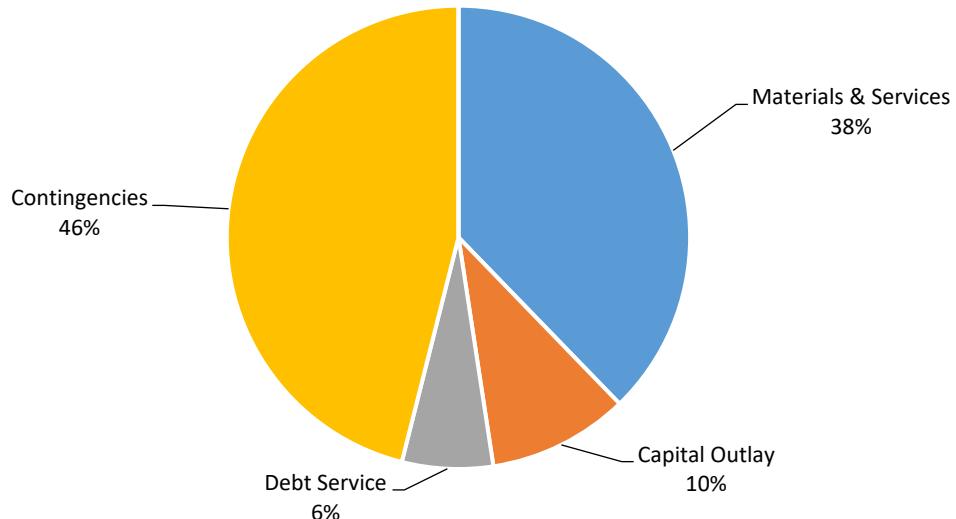
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	153,531	169,356	173,000	180,000	4.0%
TOTAL PROPERTY TAX	153,531	169,356	173,000	180,000	4.0%
RESOURCES:					
Beginning Fund Balance	332,605	453,150	435,000	750,000	72.4%
Property Taxes	153,531	169,356	173,000	180,000	4.0%
Utilities	319,540	324,084	320,000	330,000	3.1%
Other Income	20,068	468,710	8,000	62,000	675.0%
Debt Proceeds	5,535	61,811	0	0	0.0%
TOTAL RESOURCES	831,279	1,477,111	936,000	1,322,000	41.2%
REQUIREMENTS BY OBJECT:					
Materials & Services	292,650	331,748	416,291	499,111	19.9%
Capital Outlay	16,558	555,119	50,000	130,000	160.0%
Debt Service	68,921	68,921	113,925	83,925	-26.3%
Contingencies	0	0	355,784	608,964	71.2%
Ending Fund Balance	453,150	521,323	0	0	0.0%
TOTAL REQUIREMENTS BY OBJECT	831,279	1,477,111	936,000	1,322,000	41.2%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	831,279	1,477,111	936,000	1,322,000	41.2%
GRAND TOTAL ALL FUNDS	831,279	1,477,111	936,000	1,322,000	41.2%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	332,605	453,150	435,000	750,000	72.4%
Property Tax	153,531	169,356	173,000	180,000	4.0%
Utilities	319,540	324,084	320,000	330,000	3.1%
Other Income	20,068	468,710	8,000	62,000	675.0%
Debt Proceeds	5,535	61,811	0	0	0.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	831,279	1,477,111	936,000	1,322,000	41.2%
REQUIREMENTS:					
Public Safety	161,681	176,391	176,391	220,211	24.8%
Public Utilities Water System	147,527	710,476	289,900	408,900	41.0%
Debt Service	68,921	68,921	113,925	83,925	-26.3%
Contingencies	0	0	355,784	608,964	71.2%
Ending Fund Balance	453,150	521,323	0	0	0.0%
TOTAL FUND REQUIREMENTS	831,279	1,477,111	936,000	1,322,000	41.2%

Burlington Water District has only one fund, the General Fund.

Burlington Water District FY 26 Budget Resources



Burlington Water District FY 26 Budget Requirements



Established 1932
CORBETT WATER DISTRICT

PO Box 6
 Corbett, Oregon 97019
www.corbettwater.com
 503-695-2284

Background:

Five board members elected to four-year terms serve without compensation. The Corbett Water District's boundaries are nine miles long and three miles wide. The district provides 1,083 connections, with projected growth expected to be minimal. The North and South Forks of Gordon Creek act as the district's only water source. The district maintains a water treatment plant, an extensive system of pipes, and six storage tanks. It also provides water for fire protection.

The district supplies water to approximately 22 square miles in the eastern unincorporated portion of Multnomah County lying between Troutdale and the Mt. Hood National Forest, outside of Metro's growth boundary.

Permanent Property Tax Rate: \$0.5781

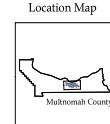
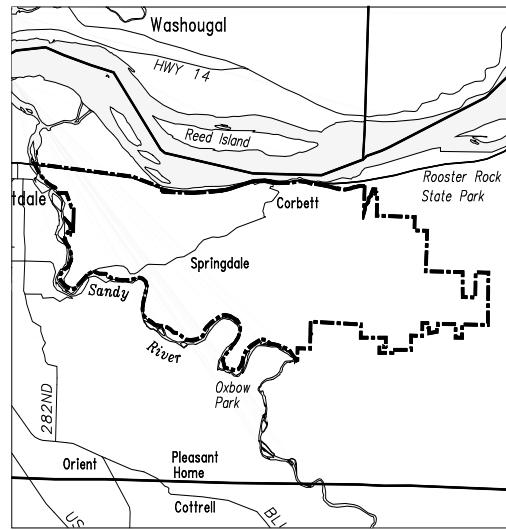
Outstanding Debt as of 6-30-2025: \$73,577

Highlights of the 2025-26 Budget:

- Corbett Water District's budget increased 35% from \$2 million in FY25 to \$2.7 million in FY26.
- The district will begin FY26 with a beginning fund balance of \$1,045,834—a 36% increase over the prior year, helping to support large increases in personnel costs, including a 2.4% cost-of-living adjustment and higher employer PERS contribution rates.
- The district has set aside \$764,080 for capital expenditures, with the majority going to infrastructure repairs and improvements. Of that total, \$350,000 is reserved for reservoir projects.
- Corbett Water District will make the final payment on its outstanding long-term debt obligation in December 2025.

General Information:

Corbett Water	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$348.7	\$360.8	\$373.8	\$385.9
Real Market Value (M-5) in Millions	\$675.0	\$687.0	\$677.1	\$682.5
Property Tax Rate Extended: Operations	\$0.5781	\$0.5781	\$0.5781	\$0.5781
Number of Employees (FTE's)	5	5	5	6.3



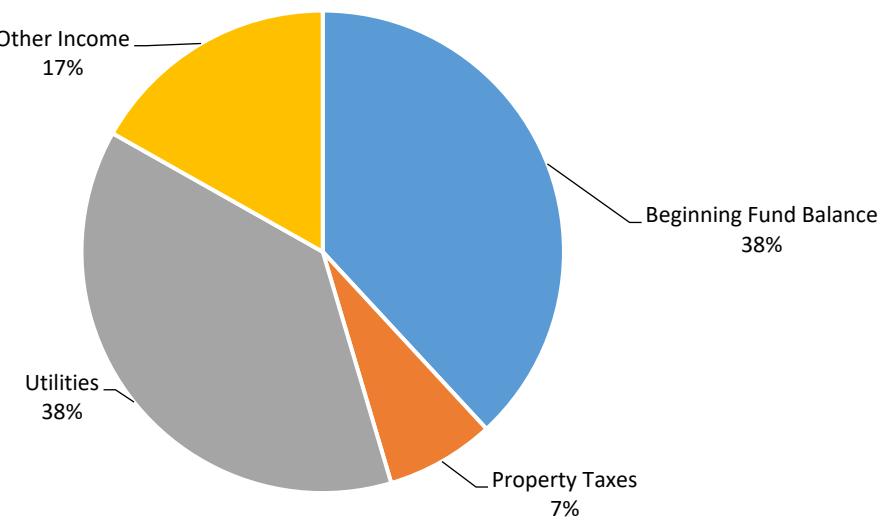
Corbett Water District

Budget Summary

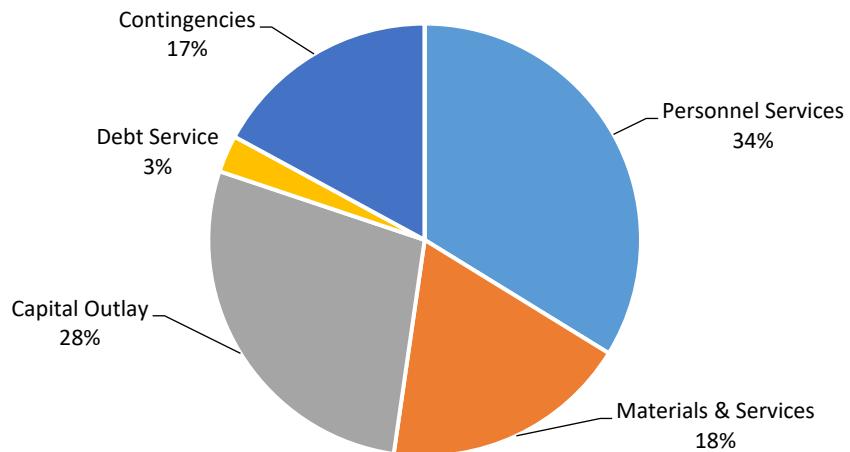
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	194,698	200,727	204,000	200,000	-2.0%
TOTAL PROPERTY TAX	194,698	200,727	204,000	200,000	-2.0%
RESOURCES:					
Beginning Fund Balance	405,467	561,572	770,865	1,045,834	35.7%
Property Taxes	194,698	200,727	204,000	200,000	-2.0%
Utilities	903,201	1,027,807	1,011,400	1,035,700	2.4%
Other Income	40,829	148,598	52,400	461,654	781.0%
TOTAL RESOURCES	1,544,195	1,938,704	2,038,665	2,743,188	34.6%
REQUIREMENTS BY OBJECT:					
Personnel Services	435,106	495,227	627,724	926,656	47.6%
Materials & Services	283,374	428,887	678,111	507,670	-25.1%
Capital Outlay	125,686	100,171	329,900	764,080	131.6%
Debt Service	138,457	138,457	138,457	76,153	-45.0%
Contingencies	0	0	164,473	468,629	184.9%
Ending Fund Balance	561,572	775,962	100,000	0	-100.0%
TOTAL REQUIREMENTS BY OBJECT	1,544,195	1,938,704	2,038,665	2,743,188	34.6%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	1,544,195	1,938,704	2,038,665	2,743,188	34.6%
GRAND TOTAL ALL FUNDS	1,544,195	1,938,704	2,038,665	2,743,188	34.6%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	405,467	561,572	770,865	1,045,834	35.7%
Property Tax	194,698	200,727	204,000	200,000	-2.0%
Utilities	903,201	1,027,807	1,011,400	1,035,700	2.4%
Other Income	40,829	148,598	52,400	461,654	781.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	1,544,195	1,938,704	2,038,665	2,743,188	34.6%
REQUIREMENTS:					
Public Utilities Water System	844,166	1,024,285	1,635,735	2,198,406	34.4%
Debt Service	138,457	138,457	138,457	76,153	-45.0%
Contingencies	0	0	164,473	468,629	184.9%
Ending Fund Balance	561,572	775,962	100,000	0	-100.0%
TOTAL FUND REQUIREMENTS	1,544,195	1,938,704	2,038,665	2,743,188	34.6%

Corbett Water District has only one fund, the General Fund.

Corbett Water District FY 26 Budget Resources



Corbett Water District FY 26 Budget Requirements



Established in 1966
LUSTED WATER DISTRICT

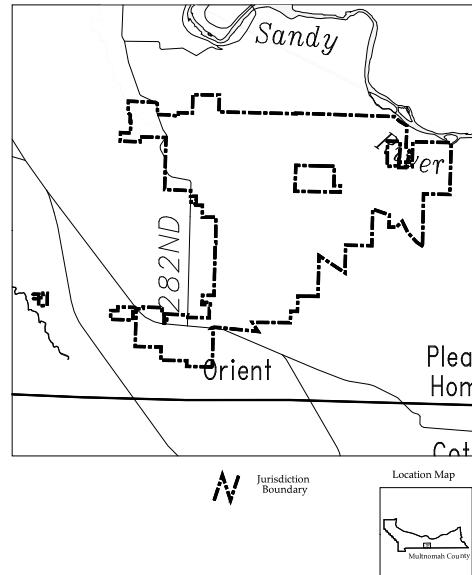
PO Box 2026
 Gresham, Oregon 97030
www.lustedwater.com
 503-663-3059

Background:

Five board members elected to four-year terms are compensated \$50 per month for their service. The district provides domestic water supply and fire protection to approximately 405 retail connections and 1,200 residents in a four-square mile area east of Gresham. The service area is primarily rural residents and includes Sam Barlow High School. Wholesale water supply is purchased from the City of Portland.

Permanent Property Tax Rate: \$0.2423

Outstanding Debt as of 6-30-25: \$1,622,379



Highlights of the 2025-26 Budget:

- The total FY 2025-26 budget is \$4.0 million, a 36% reduction from FY 2024-25 driven by reductions in capital projects.
- The district is investing in projects to support the Water Supply Transition Project, which will allow them to discontinue purchases of City of Portland Water. The contract with the City of Portland will expire in June 2026.
- The district will begin purchasing wholesale water supply from the City of Gresham as of July 2026.
- Lusted Water District budgeted loan proceeds from the Oregon Business Development Department to pay for the capital improvement projects.
- In July 2025, the district's board will vote on increasing the water rates charged to its customers. The budget includes a rate increase of between 10% - 12%; rates were also increased in the last several years and are expected to increase at the same rate over the next five years.

General Information:

Lusted Water	2021-22	2023-24	2024-25	2025-26
Assessed Value in Millions	\$148.2	\$153.3	\$158.5	\$163.1
Real Market Value (M-5) in Millions	\$287.2	\$279.3	\$288.6	\$291.2
Property Tax Rate Extended:				
Operations	\$0.2423	\$0.2423	\$0.2423	\$0.2423
Debt Service	\$0.5911	\$0.5426	\$0.5316	\$0.5377
Total Property Tax Rate	\$0.7988	\$0.7849	\$0.7739	\$0.7800
Number of Employees (FTE's)	2	2	2	0

Lusted Water District

Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
SUMMARY OF ALL FUNDS					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	35,023	36,135	36,900	37,000	0.3%
GO Debt Property Taxes	84,432	79,891	79,160	82,360	4.0%
Prior Years Property Taxes	0	0	500	500	0.0%
TOTAL PROPERTY TAX	119,455	116,026	116,560	119,860	2.8%
RESOURCES:					
Beginning Fund Balance	793,085	815,951	807,000	779,000	-3.5%
Property Taxes	119,455	116,026	116,560	119,860	2.8%
Fees and Charges	0	0	30,000	30,000	0.0%
Utilities	507,750	548,131	590,000	600,000	1.7%
Other Income	34,228	56,291	51,200	68,690	34.2%
Debt Proceeds	760,598	50,996	4,476,350	2,300,000	-48.6%
Transfers In	0	0	200,000	100,000	-50.0%
TOTAL RESOURCES	2,215,116	1,587,395	6,271,110	3,997,550	-36.3%
REQUIREMENTS BY OBJECT:					
Personnel Services	201,519	208,318	259,224	303,296	17.0%
Materials & Services	271,071	315,148	490,740	521,340	6.2%
Capital Outlay	837,825	130,563	4,866,350	2,765,000	-43.2%
Debt Service	88,750	110,579	159,480	211,360	32.5%
Fund Transfers	0	0	200,000	100,000	-50.0%
Contingencies	0	0	125,000	75,000	-40.0%
Ending Fund Balance	815,951	822,787	170,316	21,554	-87.3%
TOTAL REQUIREMENTS BY OBJECT	2,215,116	1,587,395	6,271,110	3,997,550	-36.3%
SUMMARY OF BUDGET - BY FUND					
General Fund	977,827	1,135,584	1,233,600	1,111,190	-9.9%
GO Debt Service Fund	94,739	96,090	91,160	91,360	0.2%
Water System Imp Fund	350,281	300,048	1,321,350	770,000	-41.7%
Distribution Imp Project	792,269	55,673	3,625,000	2,025,000	-44.1%
GRAND TOTAL ALL FUNDS	2,215,116	1,587,395	6,271,110	3,997,550	-36.3%
DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	400,826	495,027	550,000	400,000	-27.3%
Property Tax	35,023	36,135	37,400	37,500	0.3%
Fees and Charges	0	0	25,000	25,000	0.0%
Utilities	507,750	548,131	590,000	600,000	1.7%
Other Income	34,228	56,291	31,200	48,690	56.1%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	977,827	1,135,584	1,233,600	1,111,190	-9.9%

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
REQUIREMENTS:					
Public Utilities Water System	472,590	523,466	719,964	794,636	10.4%
Debt Service	10,210	29,459	76,000	126,000	65.8%
Transfers Out	0	0	200,000	100,000	-50.0%
Contingencies	0	0	75,000	75,000	0.0%
Ending Fund Balance	495,027	582,659	162,636	15,554	-90.4%
TOTAL FUND REQUIREMENTS	977,827	1,135,584	1,233,600	1,111,190	-9.9%

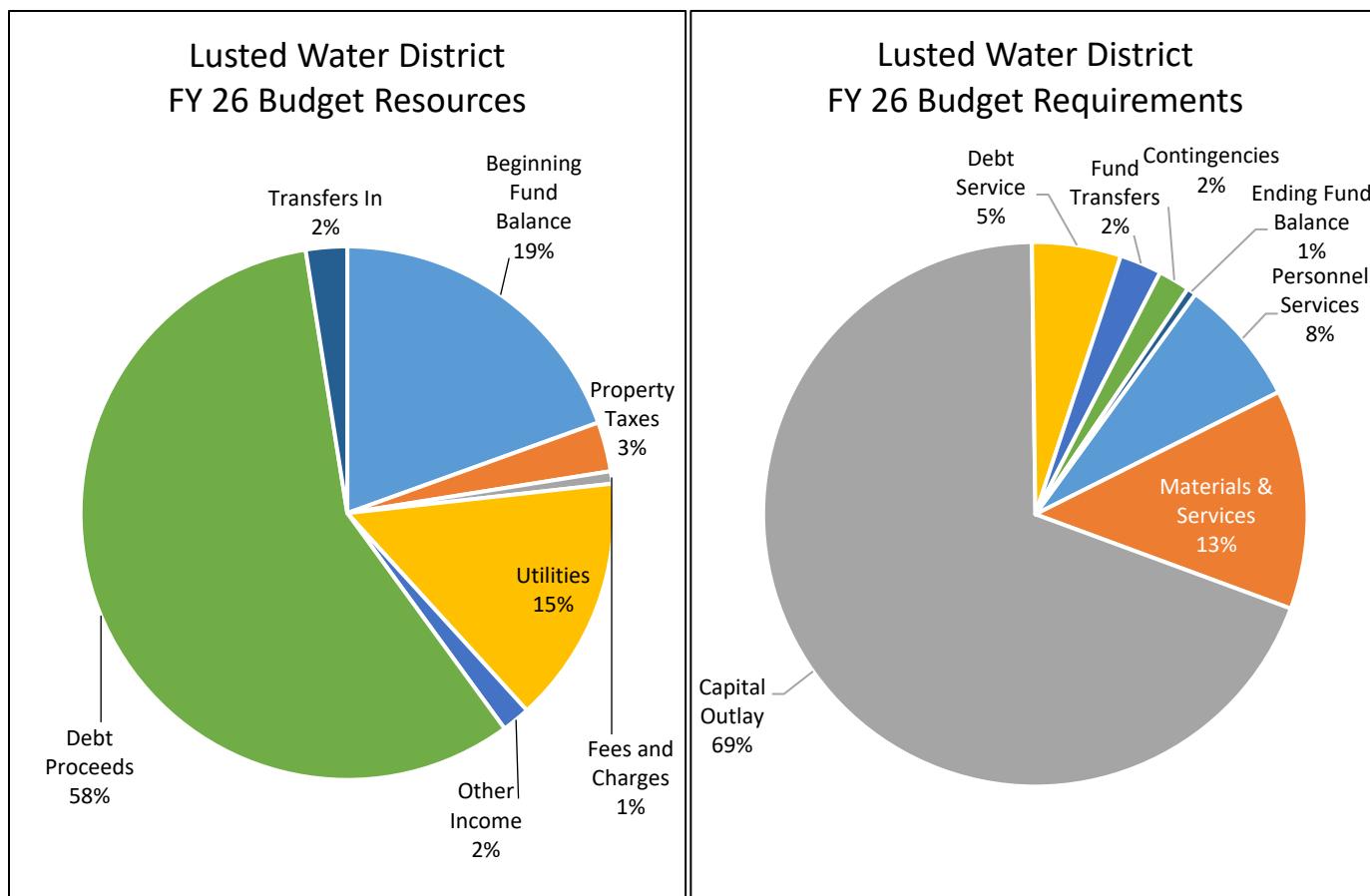
DETAIL OF GENERAL OBLIGATION DEBT SERVICE FUND

RESOURCES:

Beginning Fund Balance	10,307	16,199	12,000	9,000	-25.0%
GO Debt Property Taxes	84,432	79,891	79,160	82,360	4.0%
Federal Revenue	0	0	0	0	0.0%
TOTAL FUND RESOURCES	94,739	96,090	91,160	91,360	0.2%

REQUIREMENTS:

Debt Service	78,540	81,120	83,480	85,360	2.3%
Ending Fund Balance	16,199	14,970	7,680	6,000	-21.9%
TOTAL FUND REQUIREMENTS	94,739	96,090	91,160	91,360	0.2%



Established 1922
PALATINE HILL WATER DISTRICT
PO Box 1193
Lake Oswego, Oregon 97035
www.palatinehillwaterdistrict.com
503-639-5096

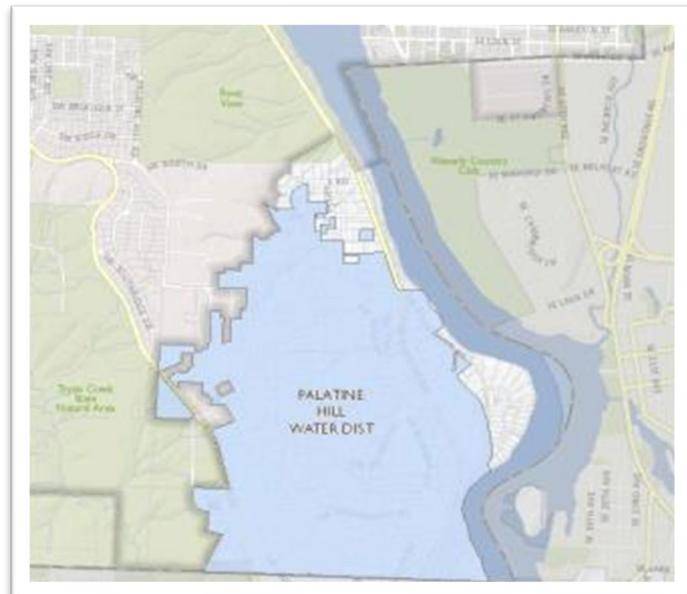
Background:

Five board members elected to four-year terms serve without compensation. Currently there are approximately 600 customers.

The district certified its tax base authority in 1997-98 in order to determine a property tax rate limit under Ballot Measure 50. However, it has not certified a levy since then.

Palatine Hill Water District serves an area of approximately five square miles in the Southwest Portland area, extending into Clackamas County.

Permanent Property Tax Rate: \$0.0038



Highlights of the 2025-26 Budget:

- The district's FY 2025-26 budget is \$7.4 million, a 2% increase of \$164,809.
- Water rates were increased effective March 1, 2025, the first adjustment since 2020. The base charge rose from \$150 to \$180 for the first 10 CCF, with tiered usage rates increasing to \$6.60, \$7.80, and \$10.80 per CCF for higher usage levels.
- Water service revenue is budgeted at \$1,466,000, a 4.7% increase from the prior year's \$1,400,000.
- Materials and Services costs are budgeted at \$930,400, up \$97,600 from last year, due to higher wholesale water costs, contracted services, and customer service improvements, including billing and communication system upgrades.
- The district continues to budget for the System Improvement Fund transfers from the General Fund. The transfer is \$600,000; \$100,000 less than FY25.
- Capital expenditures will increase by 6% from \$2.9 million to \$3.1 million.

General Information:

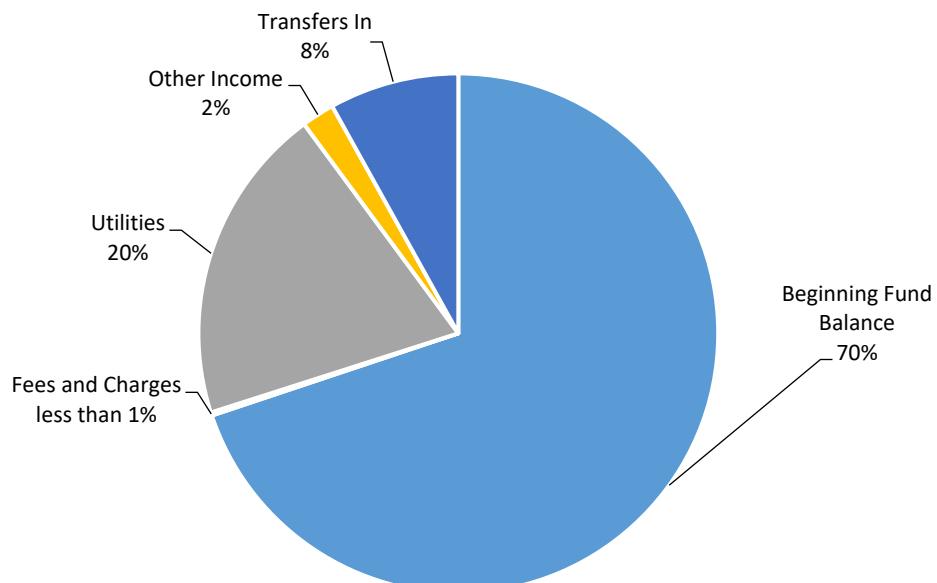
Palatine Hill Water	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$706.3	\$733.7	\$759.1	\$786.2
Real Market Value (M-5) in Millions	\$1,056.9	\$1,131.2	\$1,258.5	\$1,323.1
Property Tax Rate Extended: Operations	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Palatine Hill Water District

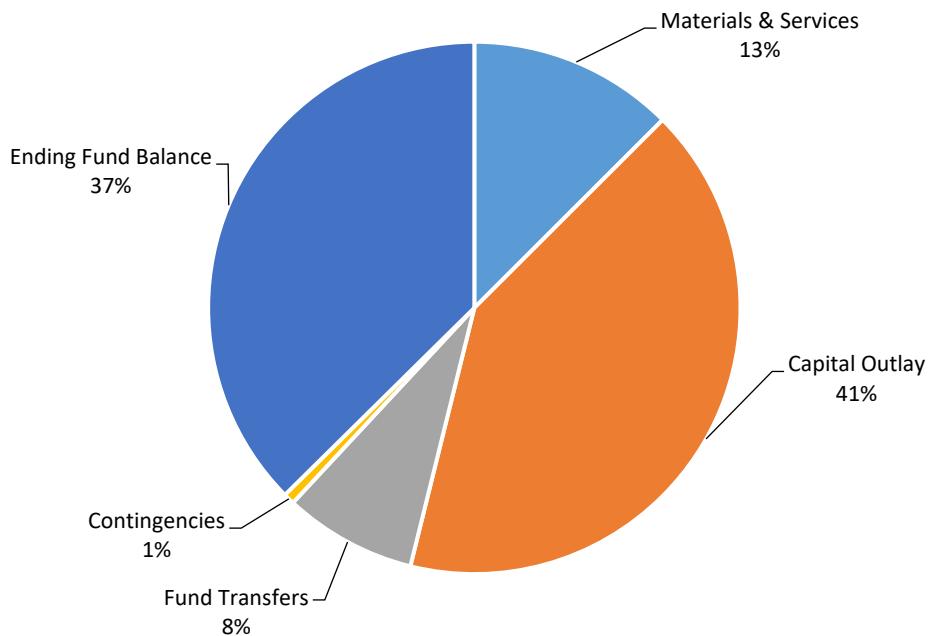
Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
TOTAL PROPERTY TAX	0	0	0	0	0.0%
RESOURCES:					
Beginning Fund Balance	3,593,200	4,468,328	4,996,261	5,195,959	4.0%
Fees and Charges	26,252	14,072	14,072	14,683	4.3%
Utilities	1,449,555	1,414,001	1,405,000	1,473,500	4.9%
Other Income	181,801	247,094	156,000	152,000	-2.6%
Transfers In	500,000	700,000	700,000	600,000	-14.3%
TOTAL RESOURCES	5,750,808	6,843,495	7,271,333	7,436,142	2.3%
REQUIREMENTS BY OBJECT:					
Materials & Services	638,703	812,746	832,800	930,400	11.7%
Capital Outlay	143,777	181,517	2,898,000	3,075,000	6.1%
Fund Transfers	500,000	700,000	700,000	600,000	-14.3%
Contingencies	0	0	50,000	50,000	0.0%
Ending Fund Balance	4,468,328	5,149,232	2,790,533	2,780,742	-0.4%
TOTAL REQUIREMENTS BY OBJECT	5,750,808	6,843,495	7,271,333	7,436,142	2.3%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	3,053,607	3,422,796	3,278,837	3,351,850	2.2%
System Improvement Fund	2,697,201	3,420,699	3,992,496	4,084,292	2.3%
GRAND TOTAL ALL FUNDS	5,750,808	6,843,495	7,271,333	7,436,142	2.3%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	1,515,596	1,914,904	1,801,837	1,806,350	0.3%
Utilities	1,449,555	1,414,001	1,405,000	1,473,500	4.9%
Other Income	88,456	93,891	72,000	72,000	0.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	3,053,607	3,422,796	3,278,837	3,351,850	2.2%
REQUIREMENTS:					
Public Utilities Water System	638,703	812,746	832,800	930,400	11.7%
Transfers Out	500,000	700,000	700,000	600,000	-14.3%
Contingencies	0	0	50,000	50,000	0.0%
Ending Fund Balance	1,914,904	1,910,050	1,696,037	1,771,450	4.4%
TOTAL FUND REQUIREMENTS	3,053,607	3,422,796	3,278,837	3,351,850	2.2%

Palatine Hill Water District FY 26 Budget Resources



Palatine Hill Water District FY 26 Budget Requirements

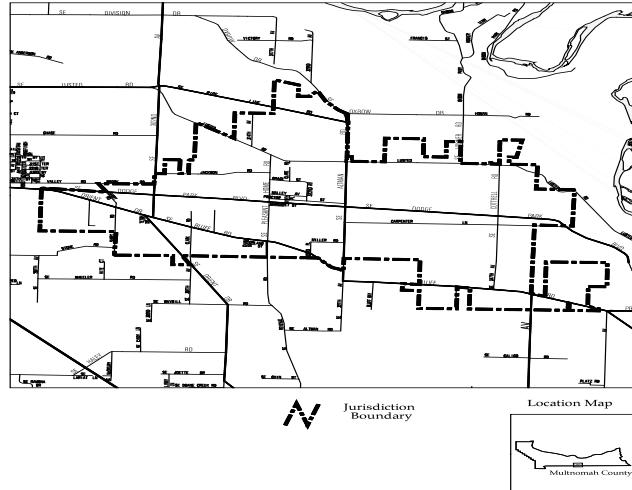


Established 1937
PLEASANT HOME WATER DISTRICT
 P.O. Box 870
 Gresham, Oregon 97030
www.pleasanthomewater.com
 503-201-4341

Background:

Five board members are elected to four-year terms. Water is purchased wholesale from the City of Portland under a 10-year contract. Growth in the district is minimal because most of the land inside the district is zoned exclusive farm use, which severely limits development.

Pleasant Home Water District serves approximately 9.5 square miles east of Gresham. It is located southeast of the Lusted Water District and west of the Sandy River and extends into Clackamas County.



Permanent Property Tax Rate: None

Outstanding Debt as of 6-30-25: \$905,000

General Information:

Pleasant Home Water	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$188.3	\$193.7	\$199.1	\$219.2
Real Market Value (M-5) in Millions	\$335.0	\$352.0	\$364.9	\$380.1
Property Tax Rate Extended	N/A	N/A	N/A	N/A
Number of Employees (FTE's)	1.0	1.0	1.0	0

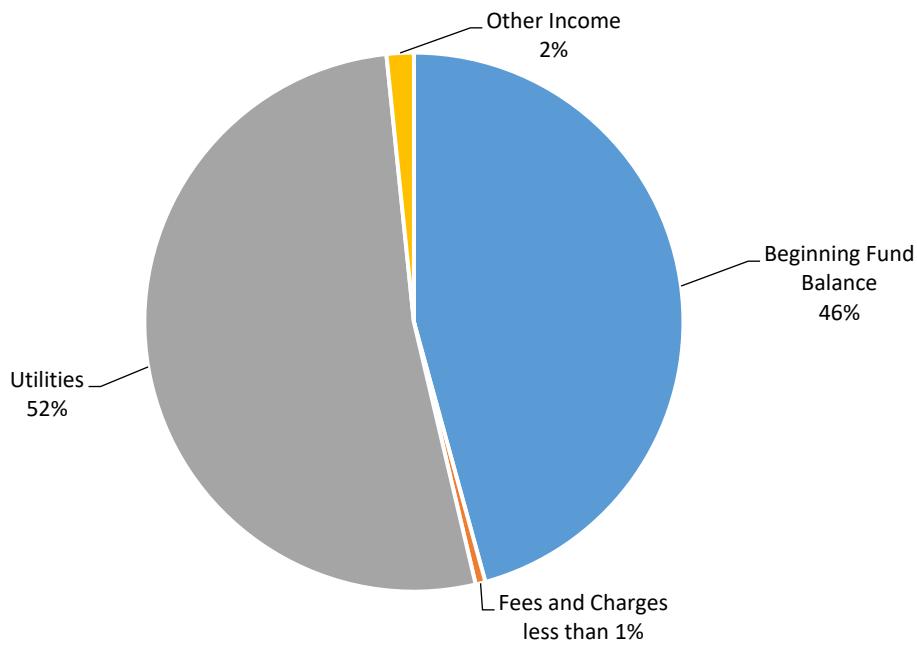
** Pleasant Home Water District is a Limited Member of TSCC so TSCC provides consulting and advisory services but does not certify its budget.*

Pleasant Home Water District

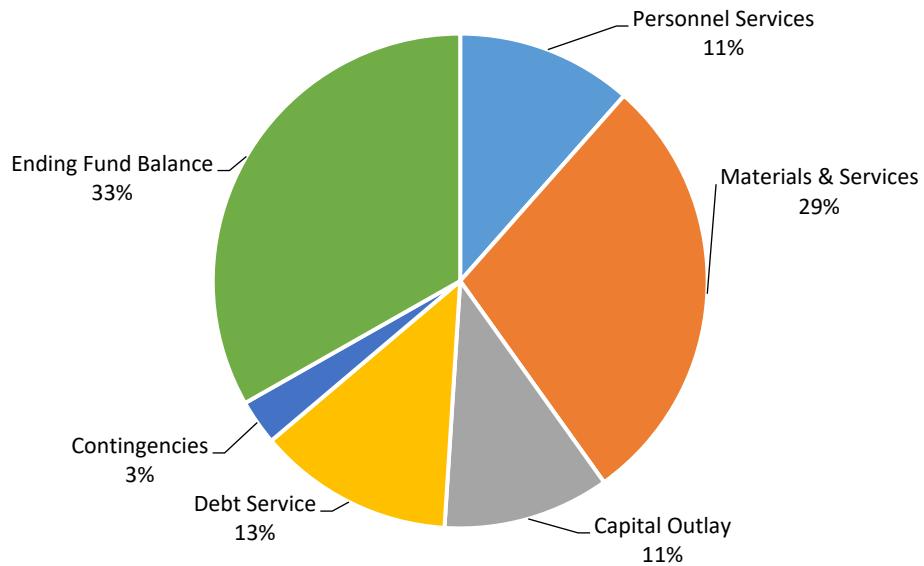
Budget Summary

<u>SUMMARY OF ALL FUNDS</u>	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
TOTAL PROPERTY TAX	0	0	0	0	0.0%
RESOURCES:					
Beginning Fund Balance	359,550	380,983	324,207	463,883	43.1%
Fees and Charges	14,418	5,029	6,009	6,009	0.0%
Utilities	416,885	521,476	528,000	528,000	0.0%
Other Income	10,776	42,361	19,050	16,550	-13.1%
TOTAL RESOURCES	801,629	949,849	877,266	1,014,442	15.6%
REQUIREMENTS BY OBJECT:					
Personnel Services	94,950	94,619	110,900	116,900	5.4%
Materials & Services	195,999	263,779	274,300	290,100	5.8%
Capital Outlay	7,961	3,082	110,509	110,509	0.0%
Debt Service	121,736	124,486	130,000	130,000	0.0%
Contingencies	0	0	30,000	30,000	0.0%
Ending Fund Balance	380,983	463,883	221,557	336,933	52.1%
TOTAL REQUIREMENTS BY OBJECT	801,629	949,849	877,266	1,014,442	15.6%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	448,859	575,778	598,800	623,848	4.2%
System Development Charge Fund	194,307	199,336	111,168	205,345	84.7%
Bonded Debt Fund	158,463	174,735	167,298	185,249	10.7%
GRAND TOTAL ALL FUNDS	801,629	949,849	877,266	1,014,442	15.6%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	157,075	149,949	185,750	214,298	15.4%
Utilities	286,084	393,210	400,000	400,000	0.0%
Other Income	5,700	32,619	13,050	9,550	-26.8%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	448,859	575,778	598,800	623,848	4.2%
REQUIREMENTS:					
Public Utilities Water System	298,910	361,480	489,700	511,500	4.5%
Contingencies	0	0	30,000	30,000	0.0%
Ending Fund Balance	149,949	214,298	79,100	82,348	4.1%
TOTAL FUND REQUIREMENTS	448,859	575,778	598,800	623,848	4.2%

Pleasant Home Water District FY 26 Budget Resources



Pleasant Home Water District FY 26 Budget Requirements



Established 1923
VALLEY VIEW WATER DISTRICT

3737 SW 50th
Portland, Oregon 97221
Email: jimjacklf@aol.com
503-297-2128

Background:

Five board members elected to four-year terms serve and are paid \$50 per monthly board meeting. The district serves 384 water customers and 27 City of Portland customers.

Valley View Water District purchases its water from the City of Portland and day-to-day operational services are purchased from NW Natural Water Services, which acquired Hiland Water Corporation.

Valley View Water District serves an area of four-square miles in SW Multnomah County. The district borders the City of Portland on the east and Washington County on the west.

Permanent Property Tax Rate: \$1.7389

Outstanding Debt as of 6-30-25: \$626,797



Highlights of the 2025-26 Budget:

- Valley View Water's FY 2025-26 Approved Budget is \$3.35 million, a decrease of \$1.11 million (25%) from FY 2024-25, reflecting the completion of the SW Shattuck/Windsor Water Line Replacement Project and reduced capital improvement allocations.
- The district will continue to impose \$400,000 in property taxes for FY 2025-26 to meet debt obligations, fund capital reserves, and support infrastructure replacements. The property tax revenue is estimated at \$382,000 after a 4.5% discount/delinquency rate.
- Capital expenditures for FY 2025-26 are budgeted at \$1,375,500, a reduction from \$1.13 million in the prior year, with planned spending focused on hydrant and meter replacements. An additional \$1.36 million is budgeted for general contingency.
- Debt service payments will decrease to \$189,849 in FY 2025-26, down from \$194,720 in the prior year, due to the addition of a new loan (called "Loan No. 4" by the district) for the Shattuck/Windsor project. Debt service payments will increase by \$88 thousand with this additional debt obligation.
- Customer water rates will not increase in the FY 2025-26 budget.

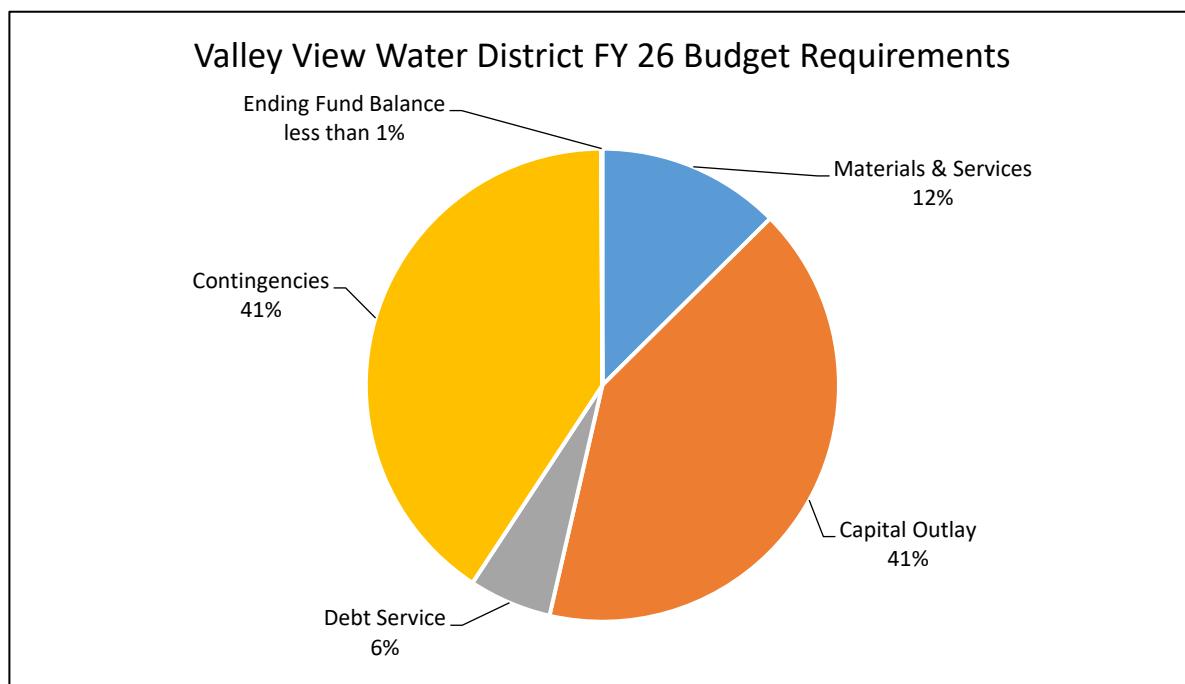
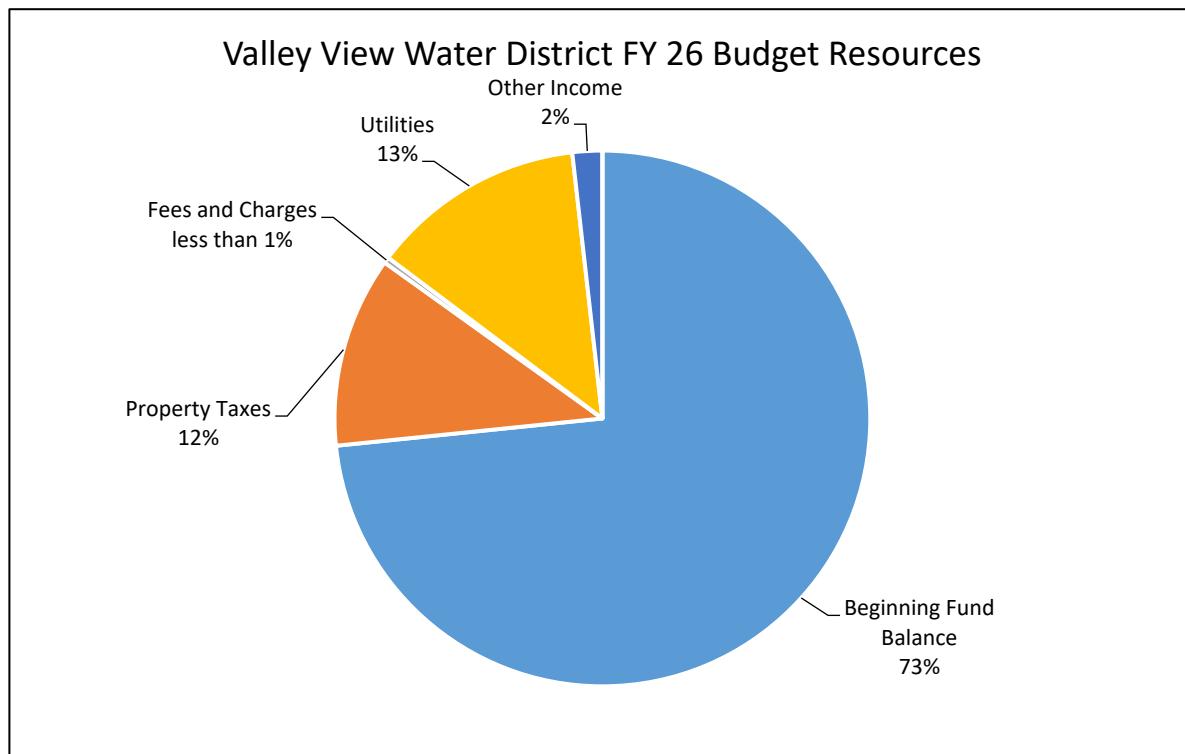
General Information:

Valley View Water	2022-23	2023-24	2024-25	2025-26
Assessed Value in Millions	\$255.7	\$264.6	\$273.2	\$281.5
Real Market Value (M-5) in Millions	\$442.7	\$451.3	\$445.3	\$443.7
Property Tax Rate Extended: Operations	\$1.5642	\$1.5116	\$1.4642	\$1.4209

Valley View Water District

Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
Permanent Rate Property Taxes	383,100	382,278	382,000	382,000	0.0%
Prior Years Property Taxes	0	0	4,000	4,000	0.0%
TOTAL PROPERTY TAX	383,100	382,278	386,000	386,000	0.0%
 RESOURCES:					
Beginning Fund Balance	1,672,969	2,035,781	2,082,942	2,459,355	18.1%
Property Taxes	383,100	382,278	386,000	386,000	0.0%
Fees and Charges	0	0	12,000	12,000	0.0%
Utilities	491,036	491,696	433,210	434,148	0.2%
Other Income	59,893	109,255	48,280	60,295	24.9%
Debt Proceeds	0	0	1,500,000	0	-100.0%
TOTAL RESOURCES	2,606,998	3,019,010	4,462,432	3,351,798	-24.9%
 REQUIREMENTS BY OBJECT:					
Materials & Services	317,201	415,834	409,987	420,808	2.6%
Capital Outlay	99,862	127,992	2,388,874	1,375,500	-42.4%
Debt Service	154,154	104,590	194,720	189,849	-2.5%
Contingencies	0	0	1,465,000	1,362,500	-7.0%
Ending Fund Balance	2,035,781	2,370,594	3,851	3,141	-18.4%
TOTAL REQUIREMENTS BY OBJECT	2,606,998	3,019,010	4,462,432	3,351,798	-24.9%
 SUMMARY OF BUDGET - BY FUND					
General Fund	2,605,820	3,017,773	4,449,177	3,338,483	-25.0%
System Development Charge Fund	1,178	1,237	13,255	13,315	0.5%
GRAND TOTAL ALL FUNDS	2,606,998	3,019,010	4,462,432	3,351,798	-24.9%
 DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	1,671,826	2,034,603	2,081,717	2,458,085	18.1%
Property Tax	383,100	382,278	386,000	386,000	0.0%
Utilities	491,036	491,696	433,210	434,148	0.2%
Other Income	59,858	109,196	48,250	60,250	24.9%
Debt Proceeds	0	0	1,500,000	0	-100.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	2,605,820	3,017,773	4,449,177	3,338,483	-25.0%
 REQUIREMENTS:					
Public Utilities Water System	417,063	543,826	2,785,606	1,783,308	-36.0%
Debt Service	154,154	104,590	194,720	189,849	-2.5%
Contingencies	0	0	1,465,000	1,362,500	-7.0%
Ending Fund Balance	2,034,603	2,369,357	3,851	2,826	-26.6%
TOTAL FUND REQUIREMENTS	2,605,820	3,017,773	4,449,177	3,338,483	-25.0%



Established 1964

DUNTHORPE-RIVERDALE SANITARY SERVICE DISTRICT NO. 1

501 SE Hawthorne Blvd., Suite 600

Portland, Oregon 97214

www.multco.us/dunthorpe-riverdale-sewerdistrict

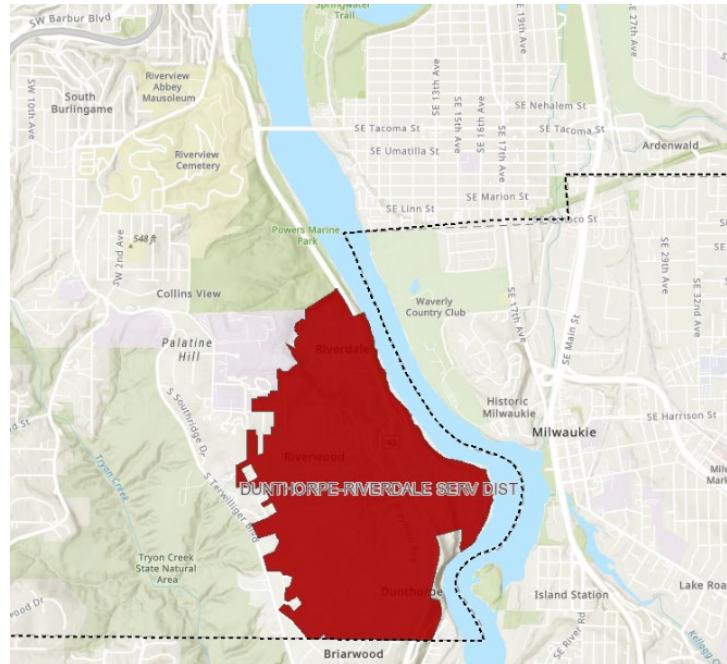
503-988-3312

Background:

Dunthorpe-Riverdale Sanitary Service District was established by the Multnomah County Board of Commissioners. The board governs the district and administration is managed by the Multnomah County Department of Community Services. It was organized to construct and operate sanitary sewer service in the southwest areas of the county.

Operations are funded by user fees and connection charges sufficient to recover all costs of goods and services. The fees are collected via special assessments that are added to property tax bills for properties served by the district.

The district serves the southwest areas of Multnomah County bordering the Willamette River and a small portion of Clackamas County.



Permanent Property Tax Rate: None

Highlights of the 2025-26 Budget:

- The total budget, consisting of only the General Fund, increased by \$3.2 million (89%) to a total of \$6.8 million.
- Capital outlay budget nearly doubles, with almost \$4 million budgeted for FY 26. The majority of project funds are for the Elk Rock Pump Station project (\$3.8 million). The current year budget includes funding for design and preconstruction on the project. Next year's budget will continue this work in the construction phase, which started in late FY 2025 and will complete in FY 2027. The majority of the work will occur in FY 25-26.
- The district is planning for a loan of \$4 million from Multnomah County's risk fund in the local government investment pool to cover capital project expenditures. The loan will be paid for over the next ten years with fee revenue.
- The monthly sewer assessment charge is currently \$210. Due to anticipated high construction costs, the district proposed an increase of 14% to \$240 per month. Assessment revenue increased by 15% (\$207,000) over last year's budget.
- FY 25-26 budgeted ending fund balance is \$1.5 million and contains funds for future construction costs.

General Information:

Dunthorpe-Riverdale Sanitary CSD	2022-23	2023-24	2024-25	2025-26
Assessment Per Month	\$195	\$210	\$210	\$210
Connections	571	571	571	571
Special Assessment Taxes Imposed	\$1,323,665	\$1,424,339	\$1,423,228	\$1,423,228

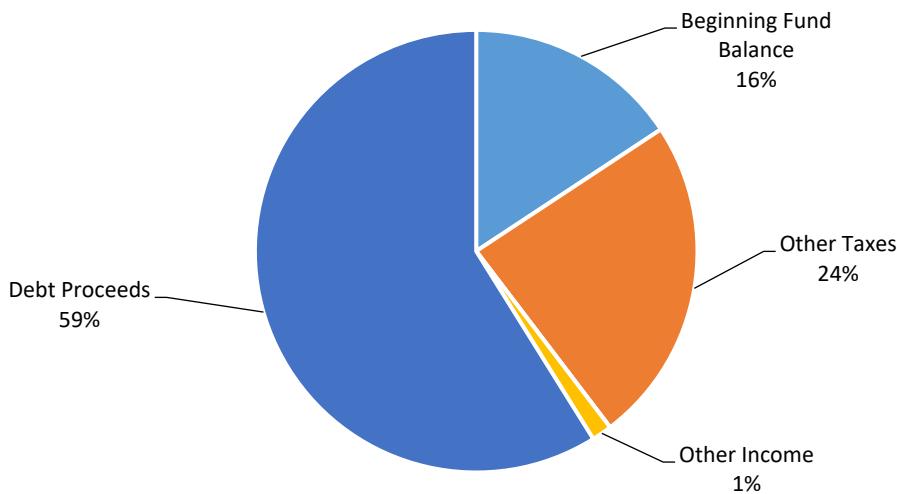
Dunthorpe-Riverdale Sewer

Budget Summary

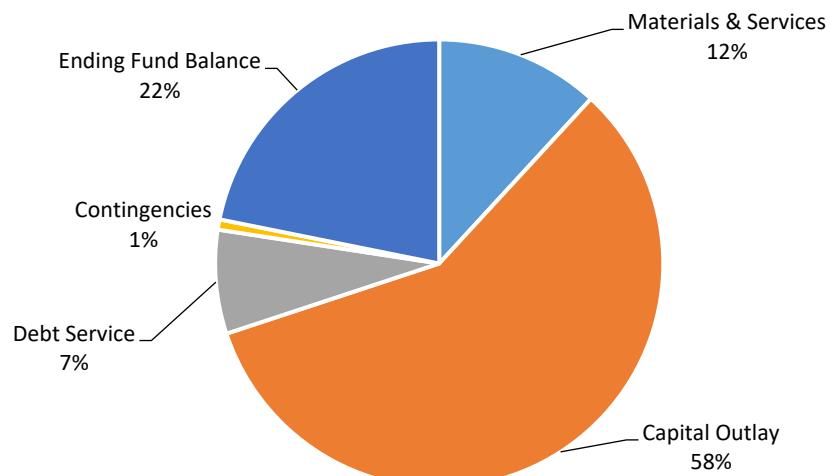
	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Adopted	% Change
<u>SUMMARY OF ALL FUNDS</u>					
PROPERTY TAX BREAKDOWN:					
TOTAL PROPERTY TAX	0	0	0	0	0.0%
RESOURCES:					
Beginning Fund Balance	2,272,125	2,467,371	2,123,000	1,068,000	-49.7%
Other Taxes	1,323,866	1,414,871	1,419,000	1,626,000	14.6%
Fees and Charges	10,919	22,078	0	0	0.0%
Other Income	78,182	124,818	47,000	100,000	112.8%
Debt Proceeds	0	0	0	4,000,000	0.0%
TOTAL RESOURCES	3,685,092	4,029,138	3,589,000	6,794,000	89.3%
REQUIREMENTS BY OBJECT:					
Materials & Services	712,295	745,552	805,000	805,000	0.0%
Capital Outlay	505,426	837,296	2,734,000	3,946,000	44.3%
Debt Service	0	0	0	509,115	0.0%
Contingencies	0	0	50,000	50,000	0.0%
Ending Fund Balance	2,467,371	2,446,290	0	1,483,885	0.0%
TOTAL REQUIREMENTS BY OBJECT	3,685,092	4,029,138	3,589,000	6,794,000	89.3%
<u>SUMMARY OF BUDGET - BY FUND</u>					
General Fund	3,685,092	4,029,138	3,589,000	6,794,000	89.3%
GRAND TOTAL ALL FUNDS	3,685,092	4,029,138	3,589,000	6,794,000	89.3%
<u>DETAIL OF GENERAL FUND</u>					
RESOURCES:					
Beginning Fund Balance	2,272,125	2,467,371	2,123,000	1,068,000	-49.7%
Other Taxes	1,323,866	1,414,871	1,419,000	1,626,000	14.6%
Fees and Charges	10,919	22,078	0	0	0.0%
Other Income	78,182	124,818	47,000	100,000	112.8%
Debt Proceeds	0	0	0	4,000,000	0.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	3,685,092	4,029,138	3,589,000	6,794,000	89.3%
REQUIREMENTS:					
Public Utilities Sewer System	1,217,721	1,582,848	3,539,000	4,751,000	34.2%
Debt Service	0	0	0	509,115	0.0%
Contingencies	0	0	50,000	50,000	0.0%
Ending Fund Balance	2,467,371	2,446,290	0	1,483,885	0.0%
TOTAL FUND REQUIREMENTS	3,685,092	4,029,138	3,589,000	6,794,000	89.3%

The Dunthorpe-Riverdale Sanitary Service District has only one fund, the General Fund.

Dunthorpe-Riverdale Sewer FY 26 Budget Resources



Dunthorpe-Riverdale Sewer FY 26 Budget Requirements



Established 1968

MID-COUNTY STREET LIGHTING SERVICE DISTRICT No. 14

501 SE Hawthorne Blvd., Suite 600

Portland, Oregon 97214

www.multco.us/mid-county-lighting-district

503-988-3312

Background:

Mid-County Street Lighting Service District was established by the Multnomah County Board of Commissioners who also govern the district. The district was organized in 1968 as Tulip Acres Lighting District to provide street lighting in the unincorporated areas of Multnomah County and the cities of Maywood Park, Troutdale, and Fairview.

Administration of the District is managed by the Multnomah County Department of Community Services. Portland General Electric provides energy and maintenance services and the county's Land Use and Transportation Division provides illumination engineering and design.

The district's operations budget has stabilized with the completion of annexations. A small amount of assessment growth is budgeted due to development. Operations are funded by charging user fees sufficient to recover all costs of goods and services. The fees are collected via special assessments that are added to property tax bills.

The district serves the unincorporated areas of Multnomah County and the cities of Maywood Park, Troutdale, and Fairview.

Permanent Property Tax Rate: None

Highlights of the 2025-26 Budget:

- The total budget, consisting of only a General Fund, increased by \$296 thousand or 14.8% to \$2.0 million due to the fund balance carried forward from the current year.
- The annual property assessment for street lighting will remain at \$75 a year per property, allowing the district to meet operational and capital maintenance needs.
- Capital Projects in FY 2025-26 will include \$650,000 for the continued construction phase of the SW 257th Avenue Lighting Enhancement project.
- The district set aside \$100,000 in capital funds to support the replacement of poles, circuits, and lighting equipment due to knockdown or equipment failure and to address pole placement that has reached the end of usefulness.
- The ending fund balance is \$880 thousand, up 47.9% from current year, as the district builds up reserves for future capital projects.

General Information:

Mid-Multnomah County Street Lighting CSD	2022-23	2023-24	2024-25	2025-26
Assessment Per Year	\$75	\$75	\$75	\$75
Connections	7,876	7,876	7,876	7,876
Special Assessment Taxes Imposed	\$585,888	\$591,027	\$590,657	\$594,825

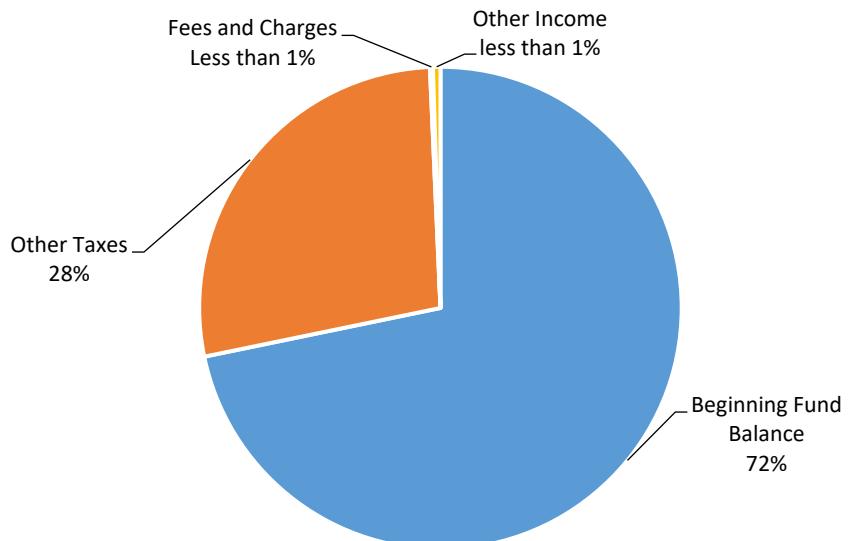
Mid-County Lighting

Budget Summary

SUMMARY OF ALL FUNDS	2022-23	2023-24	2024-25	2025-26	%
	Actual	Actual	Revised	Adopted	Change
PROPERTY TAX BREAKDOWN:					
TOTAL PROPERTY TAX	0	0	0	0	0.0%
RESOURCES:					
Beginning Fund Balance	622,338	959,180	1,140,000	1,436,000	26.0%
Other Taxes	561,289	561,877	551,000	551,000	0.0%
Fees and Charges	5,923	3,959	4,000	4,000	0.0%
Other Income	25,560	43,743	10,000	10,000	0.0%
TOTAL RESOURCES	1,215,110	1,568,759	1,705,000	2,001,000	17.4%
REQUIREMENTS BY OBJECT:					
Materials & Services	254,929	314,480	360,000	371,000	3.1%
Capital Outlay	1,001	73,397	750,000	750,000	0.0%
Ending Fund Balance	959,180	1,180,882	595,000	880,000	47.9%
TOTAL REQUIREMENTS BY OBJECT	1,215,110	1,568,759	1,705,000	2,001,000	17.4%
SUMMARY OF BUDGET - BY FUND					
General Fund	1,215,110	1,568,759	1,705,000	2,001,000	17.4%
GRAND TOTAL ALL FUNDS	1,215,110	1,568,759	1,705,000	2,001,000	17.4%
DETAIL OF GENERAL FUND					
RESOURCES:					
Beginning Fund Balance	622,338	959,180	1,140,000	1,436,000	26.0%
Other Taxes	561,289	561,877	551,000	551,000	0.0%
Fees and Charges	5,923	3,959	4,000	4,000	0.0%
Other Income	25,560	43,743	10,000	10,000	0.0%
Transfers In	0	0	0	0	0.0%
TOTAL FUND RESOURCES	1,215,110	1,568,759	1,705,000	2,001,000	17.4%
REQUIREMENTS:					
Streets Transportation and Parking	255,930	387,877	1,110,000	1,121,000	1.0%
Ending Fund Balance	959,180	1,180,882	595,000	880,000	47.9%
TOTAL FUND REQUIREMENTS	1,215,110	1,568,759	1,705,000	2,001,000	17.4%

Mid-County Street Lighting Service District has only one fund, the General Fund.

Mid-County Lighting FY 26 Budget Resources



Mid-County Lighting FY 26 Budget Requirements

