

-
1. 6:00 P.M. City Council Agenda (PDF)

Documents:

[2026-03-02_CC_AGENDA.PDF](#)

2. 6:00 P.M. City Council Packet (PDF)

Documents:

[2026-03-02_CC_PACKET.PDF](#)

Visit our website:
www.corneliusor.gov

CITY MANAGER'S OFFICE
1355 North Barlow Street
Cornelius, OR 97113

Telephone: (503) 357-9112

CITY COUNCIL MEETING AGENDA
Monday, March 2, 2026
1355 N Barlow Street - Cornelius, Oregon 97113

Zoom Webinar

URL: zoom.com
Meeting ID: 834 7940 8874
Passcode: 215546

TVCTV Live Stream

URL: tvctv.org

Wordly - Live Translation

URL: attend.wordly.ai/join
Session ID: DRSM-2544

The City is committed to providing equal access to public meetings. Requests for accommodation can be submitted to the City Recorder at least 48 hours before the meeting at: cityrecorder@corneliusor.gov or call (503) 357-9112.

Si usted necesita esta información en Español, por favor llame al teléfono 503-357-9112.

1. WORK SESSION – 6:00 PM

A. City Discretionary Community Contributions

Staff: Peter Brandom, City Manager, and Ellie Jones, Assistant City Manager – Business Operations

2. REGULAR SESSION – 7:00 PM

A. Call to Order – Pledge of Allegiance and Roll Call

3. ANNOUNCEMENTS

A. Sunday, March 8, 2026, 2:00 AM: Daylight Saving Time

B. Tuesday, March 10, 2026, 5:00 PM: 26th Ave & Beech Street Project Updates, Cornelius Public Library

C. Monday, April 6, 2026, 6:00 PM: City Council Work Session

D. Monday, April 6, 2026, 7:00 PM: City Council Meeting

4. CONSENT AGENDA

The items on the Consent Agenda are considered and adopted by one motion unless a Council Member or community member requests that an item be considered separately before a vote of the Consent items. The Mayor shall decide when an item is removed from Consent for discussion.

- A. **City Council Meeting Minutes:** February 2, 2026
- B. **Liquor License Renewal Applications**
- C. **Resolution No. 2026-08:** Annexation of SW 345th Avenue Right-of-Way (ROW)
Staff: Barbara Fryer, Community Development Director
- D. **Resolution No. 2026-09:** ROW Dedication: Portion of Alley West of North 15th Ave
Staff: Barbara Fryer, Community Development Director
- E. **Resolution No. 2026-10:** ROW Dedication: Portion of North 15th Avenue
Staff: Barbara Fryer, Community Development Director
- F. **Resolution No. 2026-11:** ROW Dedication: Portion of Alley West of North 16th Avenue
Staff: Barbara Fryer, Community Development Director
- G. **Resolution No. 2026-12:** ROW Dedication: Portions of North 16th Avenue, Clark Street, Alley East of North 16th Avenue, and North 17th Avenue
Staff: Barbara Fryer, Community Development Director

5. PUBLIC COMMENT

Comments are limited to three minutes.

Speaking in Person: Register to speak by filling out a form in the City Council Chamber and provide it to the City Recorder.

Speaking Virtually: Register to speak by contacting the City Recorder via email at cityrecorder@corneliusor.gov no later than 3:00 PM on the day of the City Council meeting. Provide your name, address, and (when possible) the topic of testimony. Those attending virtually will not be able to turn on their camera during the meeting or share their screen; presentation materials may be submitted as written testimony via email or in-person at City Hall.

6. RECOGNITION – NONE

7. PRESENTATIONS AND APPOINTMENTS

- A. **City of Cornelius Audit Report**
Presenter: Ryan Pasquarella, Principal – Audit and Assurance
- B. **Capital Improvement Program**
Staff: Ellie Jones, Assistant City Manager – Business Operations
- C. **Quarterly Strategic Plan Update**
Staff: Peter Brandom, City Manager
- D. **Planning Commission Appointment**
Staff: Barbara Fryer, Community Development Director

- Samuel Dalrymple – Position 2, Expires December 2029
- E. **Budget Committee Appointment**
Staff: Ellie Jones, Assistant City Manager – Business Operations
 - Brenda Gonzalez – Position 3, Expires December 2026
- F. **Proclamation:** Community Development Week
Staff: Mayor and Council
- G. **Proclamation:** Fair Housing Month
Staff: Mayor and Council
- H. **Proclamation:** Farmworker Awareness Week
Staff: Mayor and Council

8. **PUBLIC HEARINGS**

- A. **Ordinance No. 2026-03:** Minor Transportation System Plan (TSP) Map Amendment
Staff: Barbara Fryer, Community Development Director
- B. **Ordinance No. 2026-04:** South 29th Boulevard Right-of-Way (ROW) Vacation
Staff: Barbara Fryer, Community Development Director
- C. **Resolution No. 2026-13:** Supplemental Budget No. 2
Staff: Ellie Jones, Assistant City Manager – Business Operations

9. **UNFINISHED BUSINESS**

10. **NEW BUSINESS**

- A. **Resolution No. 2026-13:** Supplemental Budget No. 2
Staff: Ellie Jones, Assistant City Manager – Business Operations
- B. **Resolution No. 2026-14:** Utility Billing Low Income Rate Relief Program
Staff: Ellie Jones, Assistant City Manager – Business Operations
- C. **Resolution No. 2026-15:** Solid Waste Collection Low Income Rate Relief Program
Staff: Peter Brandom, City Manager
- D. **Resolution No. 2026-16:** Emergency Operations Plan
Staff: Dave Morris, Fire Chief
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11. **REPORTS**

- A. **City Council**

B. **Mayor Dalin**

C. **City Manager**

12. ADJOURNMENT

CITY COUNCIL MEETING AGENDA
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E. Budget Committee Appointment

Staff: Ellie Jones, Assistant City Manager – Business Operations

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F. Proclamation: Community Development Week

Staff: Mayor and Council

G. Proclamation: Fair Housing Month

Staff: Mayor and Council

H. Proclamation: Farmworker Awareness Week

Staff: Mayor and Council

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Staff: Barbara Fryer, Community Development Director

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Staff: Barbara Fryer, Community Development Director

C. Resolution No. 2026-13: Supplemental Budget No. 2

Staff: Ellie Jones, Assistant City Manager – Business Operations

9. UNFINISHED BUSINESS

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Staff: Ellie Jones, Assistant City Manager – Business Operations

B. Resolution No. 2026-14: Utility Billing Low Income Rate Relief Program

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Staff: Barbara Fryer, Community Development Director

11. REPORTS

A. City Council

B. Mayor Dalin

C. City Manager

12. ADJOURNMENT

CITY COUNCIL MEETING MINUTES

Monday, February 2, 2026

1355 N Barlow Street - Cornelius, Oregon 97113

TVCTV Live Stream | Zoom Webinar | Wordly Live Translation

Roll Call: Councilor Edén López, Councilor Citlalli Nuñez-Barragán, Councilor Gregory Vaughn, Council President Angeles Godinez Valencia, Mayor Jeffrey Dalin

Councilors Absent: None

Staff Present: Peter Brandom, City Manager; Rachael Bateman, City Recorder; Brian Appel, Deputy; Ellie Jones, Assistant City Manager – Business Operations.

1. EXECUTIVE SESSION 6:00 PM

In accordance with Oregon Revised Statutes (ORS) 192.660(2)(e), the City Council met to conduct deliberations with persons designated by the governing body to negotiate real property transactions.

2. URBAN RENEWAL AGENCY BOARD MEETING (See separate minutes) – 7:00 PM

3. REGULAR SESSION – 7:15 PM

A. **Call to Order** – Pledge of Allegiance and Roll Call

4. ANNOUNCEMENTS

- A. **Applications Open:** Civic Leadership Academy
- B. **Monday, February 16, 2026:** City Offices Closed for Presidents Day
- C. **Monday, March 2, 2026, 6:00 PM** – City Council Work Session
- D. **Monday, March 2, 2026, 7:00 PM** – City Council Meeting

5. CONSENT AGENDA

- A. **City Council Meeting Minutes:** December 1, 2025, and January 5, 2026
- B. **Liquor License Renewal Application**
- C. **Administrative Map Update for Ordinance No. 2026-02**
- D. **Resolution No. 2026-07:** Public Safety Building Seismic Rehabilitation Grant Application

Council President Godinez Valencia made a motion to adopt the consent agenda. Motion seconded by Councilor López. There was no further discussion. Motion passed 5-0. Ayes:

Councilor López, Councilor Nuñez-Barragán, Councilor Vaughn, Council President Godinez Valencia, and Mayor Dalin.

6. PUBLIC COMMENT – NONE

7. RECOGNITION

A. Employee Recognition: Erika Martinez, 20 Years

Ellie Jones, Assistant City Manager – Business Operations, recognized Erika Martinez for twenty years of service and continued commitment to the City. Jones described the type of work Erika performs for the community and how this work supports City operations.

The City Council congratulated Erika on this milestone and expressed thanks for their continued service.

8. PRESENTATIONS AND APPOINTMENTS

A. City Audit Report

Mayor Dalin announced the City audit report would be postponed until the next meeting.

B. Council Creek Regional Trail Update

Renus Kelfkens, Senior Project Manager for Washington County Land Use and Transportation, provided an update on the Council Creek Regional Trail, focusing on the east–west corridor identified as a near-term priority in the Council Creek Regional Trail Master Plan. The presentation outlined project background, grant funding, design completion, permitting, and coordination among Washington County, TriMet, ODOT, Metro, and partner cities. The trail project includes construction of multi-use trail segments, stormwater treatment features, a new bridge over Dairy Creek, and replacement of an existing rail trestle with a box culvert. Kelfkens summarized the status of roadway crossings, noting that final design is underway, with extensive coordination required with cities and other roadway jurisdictions. The project is currently awaiting federal approval of a grant amendment, which will determine the construction timeline, with bridge construction requiring multiple in-water work seasons and completion required by the end of 2028.

Mayor Dalin asked whether city outreach, including contact with congressional representatives, could assist in advancing federal approvals.

Kelfkens did not have an answer but offered to discuss this option with their department. Discussion continued on public engagement for the upcoming open house, with the Council emphasizing the need to address the community’s digital divide, provide accessible in-person participation options, offer translation services, and schedule outreach at times that accommodate working families.

Kelfkens indicated that an in-person component and translation services are anticipated and that coordination with the City will continue as dates and formats are finalized.

C. Cornelius Police Report

Brian Appel, Deputy, presented traffic crash data for the intersection of N 19th Avenue and N Davis Street, since the construction of the mini roundabout. The data reviewed included reported traffic crashes occurring within approximately 200 feet of the intersection from January 2022 through November 2025. Deputy Appel explained that the intersection was previously considered one of the most dangerous in the community due to high speeds and severe collisions. Based on the available data, there has not been a significant increase in crashes since installation of the roundabout, and overall traffic flow in the area appears to have improved despite increased activity associated with nearby development.

Council President Godinez Valencia discussed the limitations of the available data, noting that crash history prior to 2022 may have reflected higher incident levels and that the current trend could appear misleading without earlier context. Discussion continued on driver behavior and familiarity with roundabouts and expressed appreciation for the data and the update.

D. Elected Official Resources and Trainings

Rachael Bateman, City Recorder, provided a reminder of training opportunities and reference resources available to elected officials, with an emphasis on offerings from the Oregon Government Ethics Commission (OGEC) and the League of Oregon Cities (LOC). Bateman shared election-related updates from the County Elections Office, including an earlier filing deadline for incumbents and the upcoming launch of an online voter pamphlet submission system. The presentation concluded with a request for Council feedback regarding whether legal training should be offered annually or every other year, and what alternative training topics might be appropriate in non-legal training years.

The City Council discussed preferences for the frequency and format of legal training, noting the value of in-person sessions when new laws or issues arise, as well as the usefulness of recorded trainings as an alternative. Councilors expressed appreciation for the consolidation and accessibility of training resources and supported the idea of rotating additional training topics in non-legal training years. Bateman suggested topics including responding to public comments, working with the public with empathy, mental health awareness, and media training.

E. Budget Committee Appointment

Council President Godinez Valencia made a motion to approve the APPOINTMENT OF SAMUEL DALRYMPLE TO POSITION 5, WITH A TERM EXPIRING DECEMBER 2028, TO THE BUDGET COMMITTEE, and this action takes effect immediately. Motion seconded by Councilor López. Motion passed 5-0. Ayes: Councilor López, Councilor Nuñez-Barragán, Councilor Vaughn, Council President Godinez Valencia, and Mayor Dalin.

9. PUBLIC HEARINGS - NONE

10. UNFINISHED BUSINESS – NONE

11. NEW BUSINESS - NONE

12. REPORTS

A. City Council

Council President Godinez Valencia highlighted ongoing concerns in the community related to recent protests and actions by ICE, emphasizing the importance of staying safe and aware. They also encouraged community members to utilize available resources.

Councilor Nuñez-Barragán shared a personal update reflecting on recent physical and mental health challenges and emphasized the importance of mental health awareness, community support, and compassion. The report underscored gratitude for recovery and ongoing wellness, encouraged residents to seek help when needed, and highlighted available crisis resources. Councilor Nuñez-Barragán also expressed appreciation for community connection and encouraged inclusive participation in community events.

B. Mayor Dalin

Mayor Dalin provided an update on attending a recent town hall hosted by Attorney General Dan Rayfield, noting that while much of the event proceeded as expected, the final portion became tense as some attendees expressed concerns about not feeling heard or represented. The update emphasized the importance of accountability, appropriate avenues for raising concerns, and maintaining open communication between community members and local governments. Mayor Dalin highlighted community trust in the Cornelius Police Department, encouraged residents to bring concerns to the appropriate city councils that oversee local law enforcement agencies, and reiterated the City's commitment to accessibility, transparency, and public safety. The update also reflected concern for the broader impacts of current events on the community, particularly on families, students, and long-term community well-being, while urging peaceful engagement and safe conduct.

C. City Manager

Peter Brandom, City Manager, reiterated that the application to join the 2026 Civic Leadership Academy is open. There isn't an application deadline. The academy will be held in April.

13. ADJOURNMENT

A motion was made by Council President Godinez Valencia to adjourn. Seconded by Councilor Nuñez-Barragán. There was no further discussion. Motion passed 5-0. Ayes: Councilor López, Councilor Nuñez-Barragán, Councilor Vaughn, Council President Godinez Valencia, and Mayor Dalin. Meeting adjourned at 8:09 PM.

Rachael Bateman, City Recorder

Date

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Rachael Bateman, City Recorder
Date: March 2, 2026
Subject: 2026 Liquor License Applications (February 2026 – March 2026)

Requested City Council Action: Consider liquor license renewal application for approval.

Previous City Council Action: The City Council considers liquor license applications and renewal applications each year. The City Council approved the liquor license applications in 2025.

Background: Per ORS 471.166, local governments provide written recommendations on liquor license applications and renewals to the Oregon Liquor and Cannabis Commission (OLCC). The City reviews applications for compliance with local regulations and submits them to the City Council for consideration. Redacted copies of the applications are attached as Exhibit A.

Business Name	Site Address	License Type	App Type
Apatzingan Market & Deli LLC	1206 E Baseline	Off-Premises Sales	Renewal
Fred Meyer #60	2200 Baseline Rd	Off-Premises Sales	Renewal
Leo's Lair Pub (Jungle Room)	1034 Baseline	Full On-Premises Sales	Renewal
Leo's Lair	1098 E Baseline	Full On-premises Sales	Renewal
Plaid Pantry #25	89 N 10 th Ave	Off-Premises Sales	Renewal
US Market 500 LLC	845 Adair St	Off-Premises Sales	Renewal
Walgreens	115 N 20th Ave	Off-Premise Sales	Renewal
Walmart #4221	220 N Adair St.	Off-Premise Sales	Renewal

Cost: The City collects a fee for processing liquor license applications. The staff time needed as part of this process is not expected to result in additional costs beyond standard operations.

Advisory Committee Recommendation: No advisory committee action was taken or is required for this item.

Staff Recommendation: Approve the liquor license renewal applicants as provided.

Proposed Motion: I make a motion to approve THE 2026 LIQUOR LICENSES RENEWAL APPLICATIONS LISTED HEREIN, and this action takes effect immediately.

Exhibit: OLCC Reasons to Deny or Restrict a License, Redacted Liquor License Applications

REASONS WE MAY DENY OR RESTRICT A LICENSE
ORS 471.313(4)(5), OAR 845-005-0320, 845-005-0321, 845-005-0322
845-005-0325, 845-005-0326(4)(5) or 845-005-0355

The following is a list of problems relating to the **APPLICANT** or **BUSINESS** that OLCC **can** consider to refuse or restrict a license:

1. Applicant has a habit of using alcohol or drugs to excess
2. Applicant makes a false statement to OLCC (must be related to a refusal basis)
3. Applicant has been convicted of local, state or federal laws that are substantially related to the fitness of holding a liquor license
4. Applicant has demonstrated poor moral character
5. Applicant has a poor record of compliance when previously licensed by OLCC
6. Applicant is not the legitimate owner of the business
7. The business has a history of serious and persistent problems at this location.

The problems can include:

- Obtrusive or excessive noise, music or sound vibrations
- Public drunkenness
- Fights or altercations
- Harassment
- Unlawful drug sales
- Alcohol or related litter

OLCC is **not** able to consider the following issues when deciding to renew a liquor license:

- Lack of parking
- Increase in traffic
- Too many licenses in a specific area (saturation)
- Entertainment type - nude dancing, gambling, live bands, etc.
- Increased noise
- Zoning issues

Visit www.oregon.gov/olcc/ to see the full text of ORS and OAR referenced above. In order for an unfavorable recommendation from a local government to be valid, the grounds must be found in the license refusal bases of ORS 471.313(4), 471.313(5), OAR 845-005-0320, 845-005-0321, 845-005-0322, 845-005-0325 or 845-005-0326(4)(5) or the license restriction bases of OAR 845-005-0355, and must be supported by reliable factual information.

INDICATE TYPE OF APPLICATION:	LICENSE TYPE:
☐ \$100.00 Original Application	☐ Full on-premises sales
☐ \$75.00 Change of Ownership	☐ Limited on-premises sales
☐ \$75.00 Change of Location	☒ Off-Premises sales
☐ \$75.00 Change of Privilege	☐ Temporary sales licenses
☐ \$35.00 Temporary	☐ Brew Public House
☒ \$35.00 Renewal	☐ Other:

BUSINESS INFORMATION:	
Business Name:	<u>Apatzingan Market & Deli LLC</u>
DBA Name:	
Business Address:	<u>1206 E Baseline St. Cornelius, OR 97113</u>
Address of Sales Location:	<u>1206 E Baseline St. Cornelius, OR 97113</u>
Cornelius Business License #:	<u>0003-02452</u> Note: Business License business name must match information above.

APPLICANT INFORMATION:	
Full Name (Printed):	<u>Enio A Pineda</u> Date of Birth: <u>06/09/1961</u>
Home Address:	[REDACTED]
Driver License or ID Number:	[REDACTED]
Telephone:	[REDACTED]

Note: If applicant is a corporation, list name and address of home offices.

CO-APPLICANT INFORMATION:	
Full Name (Printed):	Date of Birth:
Home Address:	
Driver License or ID Number:	State Issued:
Telephone:	Email Address:

Note: If there is more than one co-applicant, please provide complete information in an attachment, as necessary.

I hereby attest that the information provided above, and attached, is true and accurate to the best of my knowledge. It is understood that the City may request additional or supplemental information during the course of processing this application.

Enio A Pineda 02/08/2026
Signature Date

FOR OFFICE USE	
Date: <u>2/9/26</u>	Application Fee: \$ <u>35.00</u>
Receipt #: <u>579365</u>	Received By: <u>[Signature]</u>
Admin Signature: <u>[Signature]</u>	
FOR POLICE USE	
Comments: <u>/</u>	
Signature: <u>J. Morris</u>	Date: <u>2/18/26</u>

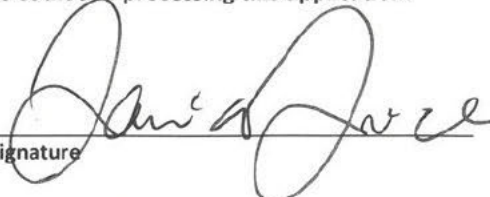
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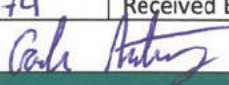
BUSINESS INFORMATION:	
Business Name:	Fred Meyer Stores, Inc
DBA Name:	Fred Meyer # 60
Business Address:	2200 Baseline Road, Portland, OR 97113
Address of Sales Location:	
Cornelius Business License #:	0003-04303
Note: Business License business name must match information above.	

APPLICANT INFORMATION:	
Full Name (Printed):	Tamia Trice
Date of Birth:	
Home Address:	
Driver License or ID Number:	
Telephone:	
Note: If applicant is a corporation,	

CO-APPLICANT INFORMATION:	
Full Name (Printed):	Date of Birth:
Home Address:	
Driver License or ID Number:	State Issued:
Telephone:	Email Address:
Note: If there is more than one co-applicant, please provide complete information in an attachment, as necessary.	

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Signature:  Date: 2/10/2026

FOR OFFICE USE	
Date: 2-13-26	Application Fee: \$ 35.00
Receipt #: 580974	Received By: 
Admin Signature: 	
FOR POLICE USE	
Comments:	
Signature: J. Munn	Date: 2/18/26

INDICATE TYPE OF APPLICATION:

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- ☐ \$75.00 Change of Ownership
- ☐ \$75.00 Change of Location
- ☐ \$75.00 Change of Privilege
- ☐ \$35.00 Temporary
- ☒ \$35.00 Renewal

LICENSE TYPE:

- ☒ Full on-premises sales
- ☐ Limited on-premises sales
- ☐ Off-Premises sales
- ☐ Temporary sales licenses
- ☐ Brew Public House
- ☐ Other:

BUSINESS INFORMATION:

Business Name: Samy LLC

DBA Name: Leo's Lair

Business Address: 1098 E Baseline St, Cornelius, OR 97113

Address of Sales Location:

Cornelius Business License #: ~~350040~~ 0003-02652 Note: Business License business name must match information above.

APPLICANT INFORMATION:

Full Name (Printed): Kim Bun

Date of Birth: 3-03-1983

Home Address:

Driver License or ID Number:

Telephone:

Note: If applicant is a corporation, list name and address of home offices.

CO-APPLICANT INFORMATION:

Full Name (Printed):

Date of Birth:

Home Address:

Driver License or ID Number:

State Issued:

Telephone:

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[Signature]

Signature

2/19/26

Date

FOR OFFICE USE

Date: 2-19-26

Application Fee: \$ 35.00

Receipt #: 581501

Received By: Carlos Martinez

Admin Signature: [Signature]

FOR POLICE USE

Comments:

Signature: [Signature]

Date: 2-23-26

INDICATE TYPE OF APPLICATION:	LICENSE TYPE:
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BUSINESS INFORMATION:	
Business Name:	<u>Kamil LLC</u>
DBA Name:	<u>Leo's Lair Pub</u>
Business Address:	<u>1034 E Baseline, St. Cornelius, OR 97113</u>
Address of Sales Location:	
Cornelius Business License #:	<u>H878 0003-03932</u> Note: Business License business name must match information above.

APPLICANT INFORMATION:	
Full Name (Printed):	<u>Kim Bun</u>
Date of Birth:	<u>03-03-1983</u>
Home Address:	[REDACTED]
Driver License or ID Number:	[REDACTED]
Telephone:	[REDACTED]
Note: If applicant is a corporation, list name and address of home offices.	

CO-APPLICANT INFORMATION:	
Full Name (Printed):	Date of Birth:
Home Address:	
Driver License or ID Number:	State Issued:
Telephone:	Email Address:
Note: If there is more than one co-applicant, please provide complete information in an attachment, as necessary.	

I hereby attest that the information provided above, and attached, is true and accurate to the best of my knowledge. It is understood that the City may request additional or supplemental information during the course of processing this application.

 2/19/26
Signature Date

FOR OFFICE USE	
Date: <u>2-19-26</u>	Application Fee: \$ <u>35.00</u>
Receipt #: <u>581502</u>	Received By: <u>Carlos Martinez</u>
Admin Signature: <u></u>	
FOR POLICE USE	
Comments:	
Signature: <u></u>	Date: <u>2-23-26</u>

INDICATE TYPE OF APPLICATION:

- ☐ \$100.00 Original Application
☐ \$75.00 Change of Ownership
☐ \$75.00 Change of Location
☐ \$75.00 Change of Privilege
☐ \$35.00 Temporary
☒ \$35.00 Renewal

LICENSE TYPE:

- ☐ Full on-premises sales
☐ Limited on-premises sales
☒ Off-Premises sales
☐ Temporary sales licenses
☐ Brew Public House
☐ Other:

BUSINESS INFORMATION:

Business Name: Plaid Pantries, Inc.

DBA Name: Plaid Pantry #25

Business Address: 89 N. 10th Ave, Cornelius OR 97113

Address of Sales Location: _____

Cornelius Business License #: 0003-02269

Note: Business License business name must match information above.

APPLICANT INFORMATION:

Full Name (Printed): Plaid Pantries, Inc

Date of Birth: _____

Home Address: _____

Driver License or ID Number: _____

Telephone: _____

Note: If applicant is a corporation, list name and address of home offices.

CO-APPLICANT INFORMATION:

Full Name (Printed): _____

Date of Birth: _____

Home Address: _____

Driver License or ID Number: _____

State issued: _____

Telephone: _____

Email Address: _____

Note: If there is more than one co-applicant, please provide complete information in an attachment, as necessary.

I hereby attest that the information provided above, and attached, is true and accurate to the best of my knowledge. It is understood that the City may request additional or supplemental information during the course of processing this application.


Signature

02.05.2026
Date

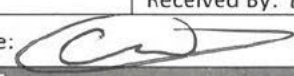
FOR OFFICE USE

Date: 2/18/26

Application Fee: \$ 35.00

Receipt #:

Received By: Carlos Martinez

Admin Signature: 

FOR POLICE USE

Comments:

Signature: 

Date: 2-18-26

INDICATE TYPE OF APPLICATION:	LICENSE TYPE:
☐ \$100.00 Original Application ☐ \$75.00 Change of Ownership ☐ \$75.00 Change of Location ☐ \$75.00 Change of Privilege ☐ \$35.00 Temporary ☒ \$35.00 Renewal	☐ Full on-premises sales ☐ Limited on-premises sales ☒ Off-Premises sales ☐ Temporary sales licenses ☐ Brew Public House ☐ Other:

BUSINESS INFORMATION:

Business Name: US Market 500 LLC

DBA Name: US Market 500

Business Address: 845 Adair St, Cornelius OR, 97113

Address of Sales Location: _____

Cornelius Business License #: 0603-05233 Note: Business License business name must match information above.

APPLICANT INFORMATION:

Full Name (Printed): Mehar Sidhu Date of Birth: 3/3/1973

Home Address: _____

Driver License or ID Number: _____

Telephone: _____

Note: If applicant is a corporation, list name and address of home offices.

CO-APPLICANT INFORMATION:

Full Name (Printed): _____ Date of Birth: _____

Home Address: _____

Driver License or ID Number: _____ State Issued: _____

Telephone: _____ Email Address: _____

Note: If there is more than one co-applicant, please provide complete information in an attachment, as necessary.

I hereby attest that the information provided above, and attached, is true and accurate to the best of my knowledge. It is understood that the City may request additional or supplemental information during the course of processing this application.

Signature:  Date: 2/11/26

FOR OFFICE USE	
Date: <u>2/18/26</u>	Application Fee: \$ <u>35.00</u>
Receipt #:	Received By: <u>Carlos Martinez</u>
Admin Signature: 	
FOR POLICE USE	
Comments:	
Signature: 	Date: <u>2-18-26</u>

INDICATE TYPE OF APPLICATION:

- ☐ \$100.00 Original Application
☐ \$75.00 Change of Ownership
☐ \$75.00 Change of Location
☐ \$75.00 Change of Privilege
☐ \$35.00 Temporary
☒ \$35.00 Renewal

LICENSE TYPE:

- ☐ Full on-premises sales
☐ Limited on-premises sales
☒ Off-Premises sales
☐ Temporary sales licenses
☐ Brew Public House
☐ Other:

RECEIVED

JAN 12 2026

Administration
City of Cornelius

BUSINESS INFORMATION:

Business Name: Walgreen Co.

DBA Name: Walgreens #09353

Business Address: 115 N 20th Ave Cornelius, OR 97113

Address of Sales Location:

Cornelius Business License #: 10222

Note: Business License business name must match information above.

APPLICANT INFORMATION:

Full Name (Printed): Walgreen Co.

Date of Birth:

Home Address:

Driver License or ID Number:

Telephone:

Note: If applicant is a corporation, list name and address of home offices.

CO-APPLICANT INFORMATION:

Full Name (Printed):

Date of Birth:

Home Address:

Driver License or ID Number:

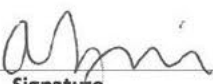
State Issued:

Telephone:

Email Address:

Note: If there is more than one co-applicant, please provide complete information in an attachment, as necessary.

I hereby attest that the information provided above, and attached, is true and accurate to the best of my knowledge. It is understood that the City may request additional or supplemental information during the course of processing this application.


Signature

ANIKA ZIMA
SENIOR LICENSE SPECIALIST 01/07/2026
847-315-7960

Date

FOR OFFICE USE

Date: 1/13/26

Application Fee: \$ 35

Receipt #: 571202

Received By: ENIKA

Admin Signature: 

FOR POLICE USE

Comments:

Signature: 

Date: 2/18/26

INDICATE TYPE OF APPLICATION:

- ☐ \$100.00 Original Application
☐ \$75.00 Change of Ownership
☐ \$75.00 Change of Location
☐ \$75.00 Change of Privilege
☐ \$35.00 Temporary
☒ \$35.00 Renewal

LICENSE TYPE:

- ☐ Full on-premises sales
☐ Limited on-premises sales
☒ Off-Premises sales
☐ Temporary sales licenses
☐ Brew Public House
☐ Other:

BUSINESS INFORMATION:

Business Name: Walmart inc.

DBA Name: Walmart #4221

Business Address: 1 Customer Drive, Mail Stop 0500, Bentonville, AR 72716

Address of Sales Location: 220 N Adair St., Cornelius, OR 97113

Cornelius Business License #: 363320

Note: Business License business name must match information above.

APPLICANT INFORMATION:

Full Name (Printed):

Home Address:

Driver License or ID Number:

Telephone:

Note: If applicant is a corporation, list name and address of home offices.

CO-APPLICANT INFORMATION:

Full Name (Printed):

Date of Birth:

Home Address:

Driver License or ID Number:

State Issued:

Telephone:

Email Address:

Note: If there is more than one co-applicant, please provide complete information in an attachment, as necessary.

I hereby attest that the information provided above, and attached, is true and accurate to the best of my knowledge. It is understood that the City may request additional or supplemental information during the course of processing this application.

S. Little Sarah Little

Signature

FEB 10 2026

Date

FOR OFFICE USE

Date: 2-13-26

Application Fee: \$ 35.00

Receipt #: 581010

Received By: *MD*

Admin Signature: *Cal Little*

FOR POLICE USE

Comments:

Signature: *J. Morris*

Date: 2/18/26

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Barbara Fryer, Community Development Director
Date: March 2, 2026
Subject: Resolution No. 2026-08: Annexation of SW 345th Avenue Right-of-Way (ROW)
– City File No. AN-2026-01

Requested City Council Action: Approve Resolution No. 2026-08.

Previous Council Action: Ordinance No. 2015-06 adopted Comprehensive Plan Amendments for this area following the HB4068 Grand Bargain Urban Growth Boundary expansion and expedited annexation of 400 feet of S.W. 345th Avenue right-of-way via Ordinance No. 2022-04.

Background: The subject property is currently outside the corporate boundaries of the City of Cornelius, but wholly within the Urban Growth Boundary. The western boundary of the right-of-way abuts the City limits. The land is owned by the Hillsboro School District. Only the land abutting the school district property is subject to this expedited annexation. The property includes approximately 22,880 square feet of right-of-way.

No electors reside on the property and the property is wholly owned by the Hillsboro School District. Thus, the annexation meets the requirements of an expedited annexation with 100% of the electors and 100% of the property owners consenting to the annexation.

Cost: None to the City. Metro charges a \$150.00 fee for annexations of this size.

Advisory Committee Recommendation: No advisory committee action was taken or is required for this item.

Staff Recommendation: Approve Resolution No. 2026-08 as presented.

Proposed Motion: I make a motion to approve Resolution No. 2026-08, A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING ANNEXATION OF A PORTION OF SW 345TH AVENUE RIGHT-OF-WAY, and this action takes effect immediately.

Exhibit: Resolution No. 2026-08

RESOLUTION NO. 2026-08

A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING ANNEXATION OF A PORTION OF SW 345TH AVENUE RIGHT-OF-WAY

WHEREAS, the City of Cornelius initiated the annexation of approximately 22,880 square feet of public right-of-way, from SW 345th Avenue, as described within Exhibit A and mapped within Exhibit B of this Resolution; and

WHEREAS, the annexation is within the Portland Metro Urban Growth Boundary; and

WHEREAS, the annexation is contiguous with the city limits; and

WHEREAS, the annexation complies with applicable provisions of Oregon Revised Statutes Chapter 222; and

WHEREAS, the City adopted Ordinance No. 2015-06 to adopt comprehensive plan designations and updated infrastructure master plans related to this area of the Urban Growth Boundary, consistent with Metro Code 3.09.045(D)(1)(d, e, and f); and

WHEREAS, the proposed change is consistent with the City's adopted Comprehensive Plan and public facilities master plans as updated through Ordinance No. 2025-05; and

WHEREAS, the Oregon Department of Revenue gave preliminary approval of the annexation legal description and map (Exhibits A and B of the Resolution); and

WHEREAS, the annexation meets the requirements for an expedited annexation; and

WHEREAS, the City received written consent from 100% of the property owners and at least 50% of the electors in the territory proposed to be annexed, as required by Metro Code 3.09.045(A); and

WHEREAS, notice was provided to the "Necessary Parties" as required for an Expedited Annexation under Metro Code 3.09.045(B) on February 9, 2026, greater than 20 days prior to City Council consideration of the annexation on March 2, 2026; and

WHEREAS, the City Council Agenda Report was distributed to Metro on February 20, 2026, at least 7 days prior to City Council consideration per Metro Code 3.09.045(C); and

WHEREAS, the annexation is consistent with the Washington County Urban Planning Area Agreement adopted on January 5, 2026, as required by Metro Code 3.09.045(D)(1)(a); and

WHEREAS, the City has not adopted any annexation plans for this area so compliance with Metro Code 3.09.045(D)(1)(b) is not necessary; and

WHEREAS, the annexation of this property into the Clean Water Services boundary is consistent with the cooperative planning agreement with Clean Water Services per Metro Code 3.09.045(D)(1)(c); and

WHEREAS, the subject area includes withdrawal from the Cornelius Rural Fire Protection District (CRFPD), Tualatin Valley Irrigation District, Washington County Urban Road Maintenance District, and the Enhanced Washington County Sheriff's Patrol District, consistent with cooperative planning agreements with said agencies per Metro Code 3.09.045(D)(1)(c); and

WHEREAS, the annexation will promote the timely, orderly and economic provision of public facilities and services to the abutting property in the form of a buildable north/south collector in compliance with Metro Code 3.09.045(D)(2)(a); and

WHEREAS, the annexation will positively affect the quality and quantity of transportation services to residents of South Cornelius, when the SW 345th Boulevard connection is constructed compliant with Metro Code 3.09.045(D)(2)(b); and

WHEREAS, the City and County are working together to eliminate duplication of services for this transportation facility, as required by Metro Code 3.09.045(D)(2)(c);

NOW, THEREFORE, BE IT RESOLVED BY THE CORNELIUS CITY COUNCIL AS FOLLOWS:

Section 1. The Cornelius City Council hereby annexes the property described in Exhibit A and mapped on Exhibit B in the City of Cornelius pursuant to Metro Code 3.09.045.

Section 2. The Cornelius City Council hereby annexes the property described in Exhibit A and mapped on Exhibit B into the Clean Water Services District pursuant to Metro Code 3.09.045.

Section 3. The Cornelius City Council hereby withdraws the property described in Exhibit A and mapped on Exhibit B from the Cornelius Rural Fire Protection District, Tualatin Valley Irrigation District, Washington County Urban Road Maintenance District, and the Washington County Enhanced Sheriff's Patrol District.

Section 4. This Resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND APPROVED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

YEAS _____

NAYS _____

By: _____
Jef Dalin, Mayor

ATTEST:

By: _____
Rachael Bateman, City Recorder

**AKS ENGINEERING & FORESTRY**

12965 SW Herman Road, Suite 100, Tualatin, OR 97062

P: (503) 563-6151

F: (503) 563-6152

AKS Job #4636-05

EXHIBIT A

City of Cornelius Annexation

Tracts of land located in the Northeast One-Quarter of Section 3, Township 1 South, Range 3 West, Willamette Meridian, City of Cornelius, Washington County, Oregon, and being more particularly described as follows:

Commencing at the northeast corner of said Section 3, thence South 80°26'02" West 99.72 feet to the intersection of the centerline of SW 345th Avenue and the centerline of Tualatin Valley Highway; thence along said centerline of SW 345th Avenue, South 02°49'41" West 719.83 feet to the Point of Beginning; thence continuing along said centerline, South 02°49'41" West 84.52 feet to the easterly extension of the northerly line of Document Number 2022-039786, Washington County Records, hereon referred to as Reference Point 'A'; thence along said easterly extension, North 87°55'58" West 20.00 feet to the westerly right-of-way line of said SW 345th Avenue (20.00 feet from centerline); thence along said westerly right-of-way line, North 02°49'41" East 84.79 feet; thence South 87°10'19" East 20.00 feet to the Point of Beginning. Contains 1,693 square feet, more or less.

Together with:

Commencing at the aforementioned Reference Point 'A', being a point on the centerline of SW 345th Avenue; thence along said centerline of SW 345th Avenue, South 02°49'41" West 109.73 feet to the Point of Beginning; thence continuing along said centerline, South 02°49'41" West 1059.34 feet to the easterly extension of the northerly line of Document Number 2017-039623, Washington County Records; thence along said easterly extension, North 87°55'58" West 20.00 feet to the westerly right-of-way line of said SW 345th Avenue (20.00 feet from centerline); thence along said westerly right-of-way line, North 02°49'41" East 1059.34 feet to the southeast corner of Document Number 2022-039786, Washington County Records; thence along the easterly extension of the southerly line of Document Number 2022-039786, South 87°55'58" East 20.00 feet to the Point of Beginning. Contains 21,187 square feet, more or less.

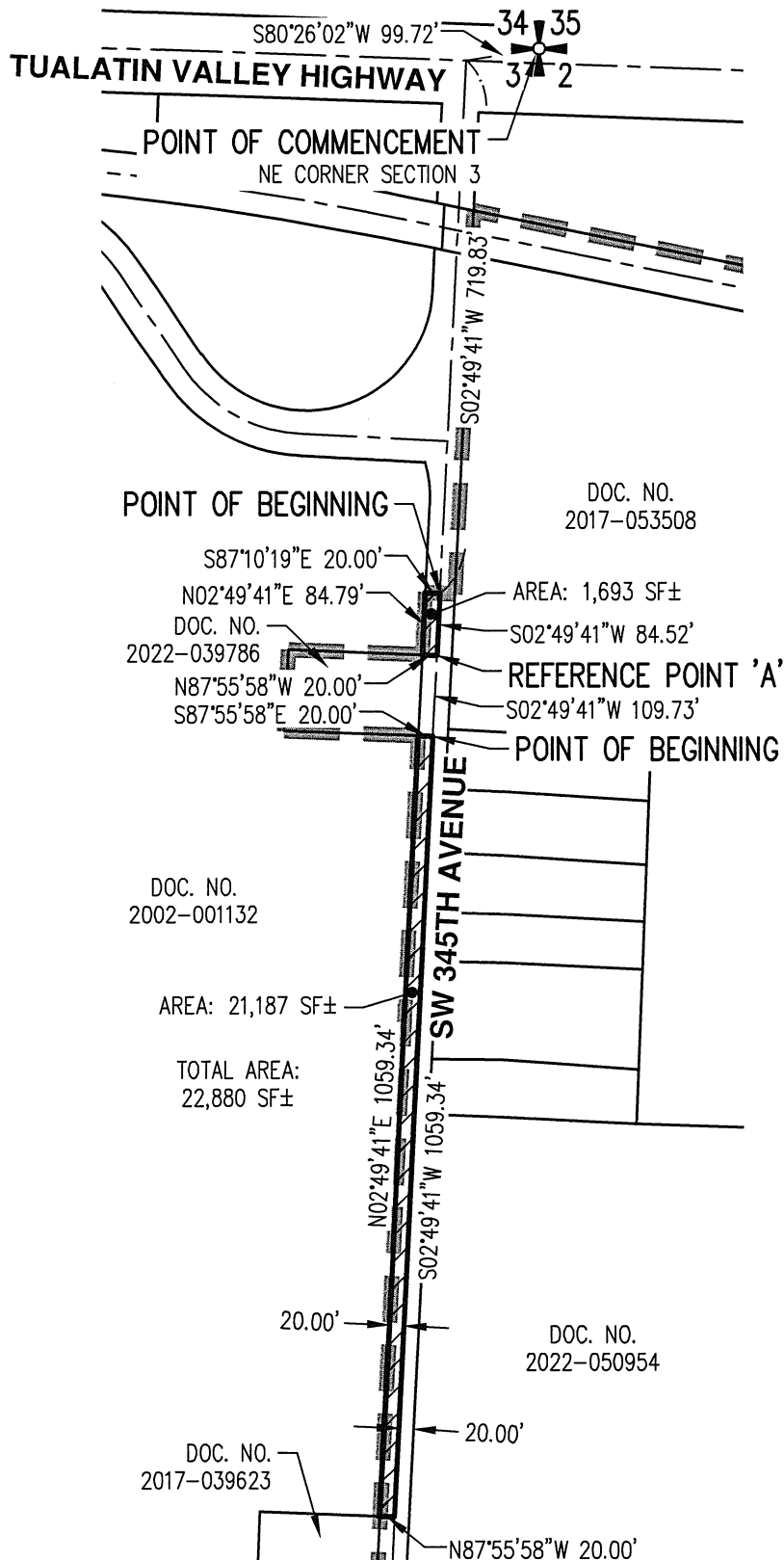
The above described tracts of land contain 22,880 square feet, more or less.

1/28/2026

**REGISTERED
PROFESSIONAL
LAND SURVEYOR****OREGON
JULY 9, 2024
ERIC NYGREN
091799PLS****RENEWES: 12/31/2026**

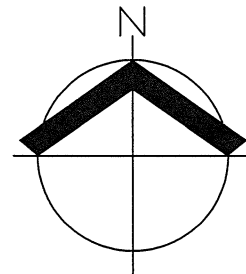
EXHIBIT B

TRACTS OF LAND LOCATED IN THE NORTHEAST 1/4 OF SECTION 3,
TOWNSHIP 1 SOUTH, RANGE 3 WEST, WILLAMETTE MERIDIAN,
CITY OF CORNELIUS, WASHINGTON COUNTY, OREGON

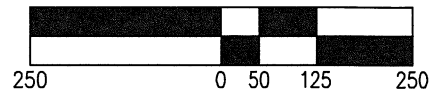


LEGEND

CITY OF CORNELIUS CITY LIMITS LINE



SCALE: 1" = 250 FEET



1/28/2026

REGISTERED
PROFESSIONAL
LAND SURVEYOR

Eric Nygren

OREGON
JULY 9, 2024
ERIC NYGREN
091799PLS

RENEWES: 12/31/2026

AKS ENGINEERING & FORESTRY, LLC
12965 SW HERMAN RD, STE 100
TUALATIN, OR 97062
503.563.6151 WWW.AKS-ENG.COM



CITY OF CORNELIUS
ANNEXATION

DATE:	
DRWN: ELN	CHKD: MSK
AKS JOB: 4636-05	EXHIBIT B

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Barbara Fryer, Community Development Director
Date: March 2, 2026
Subject: Resolution No. 2026-09: Right-of-Way Dedication Deed: Portion of Alley West of North 15th Avenue

Requested City Council Action: Approve Resolution No. 2026-09.

Previous Council Action: None.

Background: Beginning in 1997, the County Cartographer notified the City of Cornelius that several “Streets” were recorded as tax lots and were not dedicated by deed as public access. This Resolution corrects the oversight for Tax Lot Township 1 North, Range 3 West, Map 33DD, Tax Lot 02293, Alleyway between N. 14th Avenue and N. 15th Avenue, south of N. Davis Street.

Cost: Recording fees, contracted surveyor’s time to create the legal descriptions and maps, and contracted City Attorney time to draft the dedication deed.

Advisory Committee Recommendation: No advisory committee action was taken or is required for this item.

Staff Recommendation: Approve Resolution No. 2026-09 as presented.

Proposed Motion: I make a motion to approve Resolution No. 2026-09, A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING THE CITY MANAGER TO EXECUTE A RIGHT-OF-WAY DEDICATION DEED FOR THE ALLEYWAY BETWEEN N. 14TH AVENUE AND N. 15TH AVENUE, SOUTH OF N. DAVIS STREET, and this action takes effect immediately.

Exhibit: Resolution No. 2026-09

RESOLUTION NO. 2026-09

A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING THE CITY MANAGER TO SIGN A RIGHT-OF-WAY DEDICATION DEED FOR THE ALLEY BETWEEN NORTH 14TH AVENUE AND NORTH 15TH AVENUE, SOUTH OF DAVIS STREET

WHEREAS, in 1997, the Cornelius City Manager requested the County Cartographer convert this tax lot (1N3W33DD02293) to a dedicated alley; and

WHEREAS, in 2000, the Washington County Cartographer notified the City the alley between North 14th Avenue and North 15th Avenue was not dedicated to the public through a recorded deed of dedication; and

WHEREAS, the County Surveyor brought the error to our attention again in 2026 and requested that the City record a Deed of Dedication; and

WHEREAS, the City requested Berry, Elsner and Hammond to draft the Dedication Deed, and AKS Engineering and Forestry to write the legal description and map for the Dedication Deed; and

WHEREAS, this Dedication Deed will be recorded upon signature.

NOW, THEREFORE, THE CITY OF CORNELIUS RESOLVES AS FOLLOWS:

Section 1. The Cornelius City Council approves and authorizes the City Manager to execute the Right-of-Way Dedication Deed as depicted in Resolution Exhibit A for the Alley between North 14th Avenue and North 15th Avenue, south of North Davis Street.

Section 2. The City Recorder is hereby directed to record the fully executed Right-of-Way Dedication Deed with the Washington County Clerk.

Section 3. This Resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND APPROVED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey C. Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder

After Recording Return to:
City of Cornelius,
City Recorder
1355 N Barlow Street
Cornelius, OR 97113

**RIGHT-OF-WAY
DEDICATION DEED**

The City of Cornelius, a municipal corporation of the State of Oregon (the “City”), as the fee title owner of certain real property located in Washington County and further described in Exhibit A and depicted in Exhibit B (the “Property”), does hereby forever dedicate to the general public a perpetual right to use the Property for public right-of-way purposes.

The true and actual consideration for this conveyance is \$0.00.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON’S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

By: _____

Printed Name: Peter Brandom

Title: City Manager

Date: _____

State of Oregon)
) ss.
County of Washington)

This instrument was signed and acknowledged before me on _____,
by _____.

[SEAL]

Notary Public for Oregon
My Commission expires:_____

**AKS ENGINEERING & FORESTRY**

12965 SW Herman Road, Suite 100, Tualatin, OR 97062

P: (503) 563-6151

F: (503) 563-6152

AKS Job #9806-14

EXHIBIT A**Right-of-Way Dedication**

A tract of land located in the Southeast One-Quarter of Section 33, Township 1 North, Range 3 West, Willamette Meridian, City of Cornelius, Washington County, Oregon, and being more particularly described as follows:

Commencing at the northwest corner Lot 67 of "Cornelius Environs", Washington County Plat Records, being a point on the centerline of N 14th Avenue on the westerly extension of the south right-of-way line of N Davis Street (20.00 feet from centerline); thence along said westerly extension and said south right-of-way line, South 89°36'38" East 131.00 feet to the northeast corner of Document Number 2025-026822, Washington County Deed Records, also being on the west line of a 20.00 foot wide alley and the Point of Beginning; thence continuing along said south right-of-way line, South 89°36'38" East 20.00 feet to the northwest corner of Document Number 2003-089396, Washington County Deed Records, also being on the east line of said 20.00 foot wide alley; thence along said east line, South 00°26'00" West 219.75 feet to the north line of Book 130 Page 313, Washington County Deed Records; thence along said north line, North 89°36'38" West 20.00 feet to said west line of 20.00 foot wide alley; thence along said west line, North 00°26'00" East 219.75 feet to the Point of Beginning.

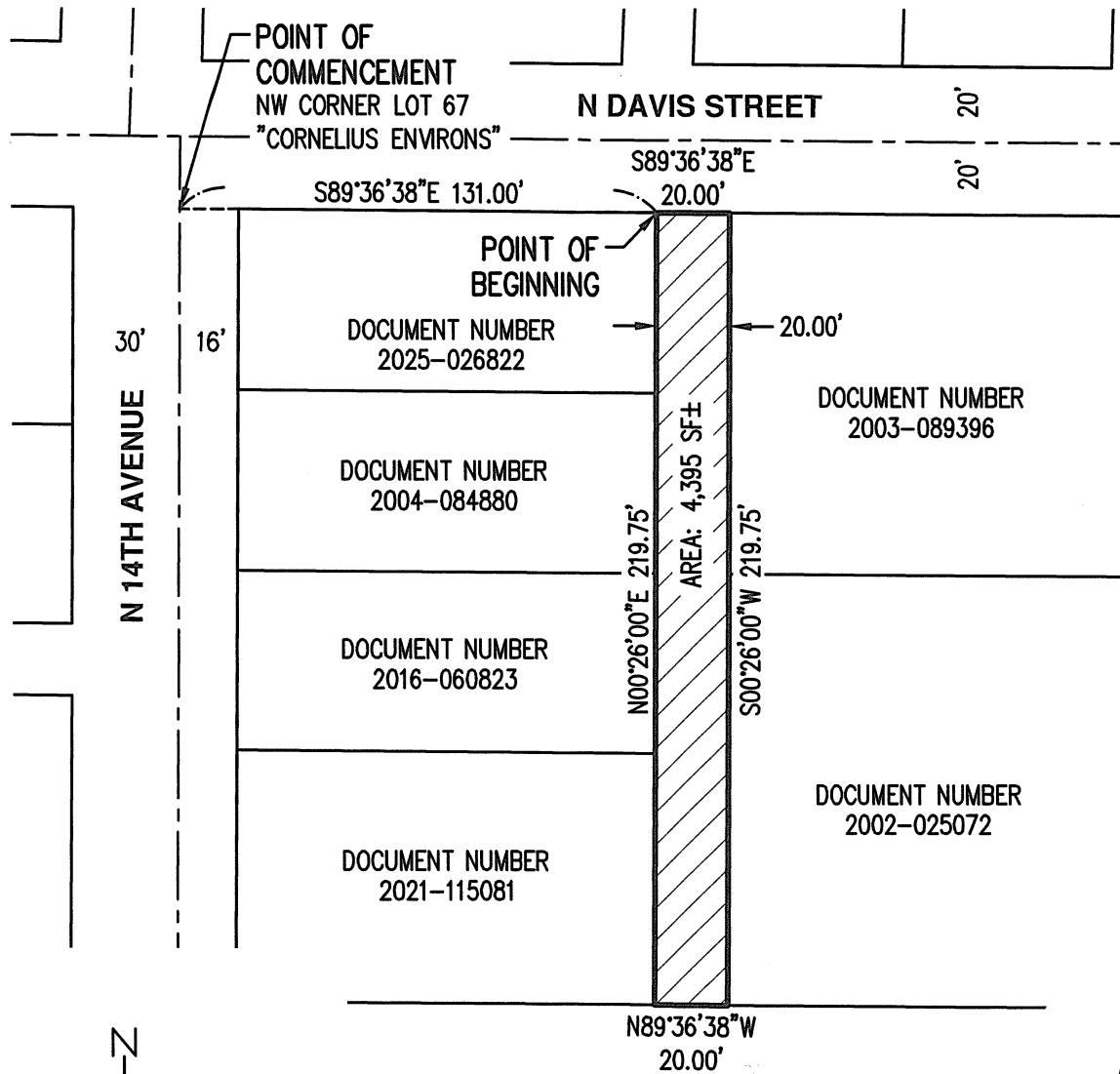
The above described tract contains 4,395 square feet, more or less.

The Basis of Bearings is the Oregon State Plane North 3601 NAD83(2011).

*2/16/2026***REGISTERED
PROFESSIONAL
LAND SURVEYOR***Michael S. Kalina***OREGON
JANUARY 12, 2016
MICHAEL S. KALINA
89558PLS****RENEWS: 6/30/27**

EXHIBIT B

A TRACT OF LAND LOCATED IN THE SOUTHEAST 1/4 OF SECTION 33,
TOWNSHIP 1 NORTH, RANGE 3 WEST, WILLAMETTE MERIDIAN,
CITY OF CORNELIUS, WASHINGTON COUNTY, OREGON



BOOK 130
PAGE 313

2/16/2026
REGISTERED
PROFESSIONAL
LAND SURVEYOR

Michael S. Kalina

OREGON
JANUARY 12, 2016
MICHAEL S. KALINA
89558PLS

RENEWES: 6/30/27

AKS ENGINEERING & FORESTRY, LLC
12965 SW HERMAN RD, STE 100
TUALATIN, OR 97062
503.563.6151 WWW.AKS-ENG.COM



RIGHT-OF-WAY DEDICATION

DATE: 02/13/2026	
DRWN: HDS	CHKD: MSK
AKS JOB: 9806-14	EXHIBIT B

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Barbara Fryer, Community Development Director
Date: March 2, 2026
Subject: Resolution No. 2026-10: Right-of-Way Dedication Deed: Portion of North 15th Avenue

Requested City Council Action: Approve resolution No. 2026-10.

Previous Council Action: None.

Background: Beginning in 1997, the County Cartographer notified the City of Cornelius that several “Streets” were recorded as tax lots and were not dedicated by deed as public access. This Resolution corrects the oversight for Tax Lot Township 1 North, Range 3 West, Map 33DD, Tax Lot 02294, North 15th Avenue, south of North Davis Street.

Cost: Recording fees, contracted surveyor’s time to create the legal descriptions and maps, and contracted City Attorney time to draft the dedication deed.

Advisory Committee Recommendation: No advisory committee action was taken or is required for this item.

Staff Recommendation: Approve Resolution No. 2026-10 as presented.

Proposed Motion: I make a motion to approve Resolution No. 2026-10, A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING THE CITY MANAGER TO EXECUTE A RIGHT-OF-WAY DEDICATION DEED FOR NORTH 15TH AVENUE, SOUTH OF NORTH DAVIS STREET, and this action takes effect immediately.

Exhibit: Resolution No. 2026-10

RESOLUTION NO. 2026-10

**A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING THE CITY
MANAGER TO SIGN A RIGHT-OF-WAY DEDICATION DEED FOR NORTH 15TH
AVENUE, SOUTH OF NORTH DAVIS STREET**

WHEREAS, in 1997, the Cornelius City Manager requested the County Cartographer convert this tax lot (1N3W33DD02294) to a dedicated alleyway; and

WHEREAS, in 2000, the Washington County Cartographer notified the City that the right-of-way for N 15th Avenue, south of North Davis Street, was not dedicated to the public through a recorded deed of dedication; and

WHEREAS, the County Surveyor brought the error to our attention again in 2026 and requested that the City record a Deed of Dedication; and

WHEREAS, the City requested Berry, Elsner and Hammond to draft the Dedication Deed, and AKS Engineering and Forestry to write the legal description and map for the Dedication Deed; and

WHEREAS, this dedication deed will be recorded upon signature.

NOW, THEREFORE, THE CITY OF CORNELIUS RESOLVES AS FOLLOWS:

Section 1. The Cornelius City Council approves and authorizes the City Manager to execute the Right-of-Way Dedication Deed as depicted in Resolution Exhibit A for the Right-of-Way of North 15th Avenue, south of North Davis Street.

Section 2. The City Recorder is hereby directed to record the fully executed Right-of-Way Dedication Deed with the Washington County Clerk.

Section 3. This Resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND APPROVED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey C. Dalin, Mayor

Attest: _____

Rachael Bateman, City Recorder

After Recording Return to:
City of Cornelius,
City Recorder
1355 N Barlow Street
Cornelius, OR 97113

**RIGHT-OF-WAY
DEDICATION DEED**

The City of Cornelius, a municipal corporation of the State of Oregon (the “City”), as the fee title owner of certain real property located in Washington County and further described in Exhibit A and depicted in Exhibit B (the “Property”), does hereby forever dedicate to the general public a perpetual right to use the Property for public right-of-way purposes.

The true and actual consideration for this conveyance is \$0.00.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON’S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

By: _____

Printed Name: Peter Brandom

Title: City Manager

Date: _____

State of Oregon)
) ss.
County of Washington)

This instrument was signed and acknowledged before me on _____,
by _____.

[SEAL]

Notary Public for Oregon
My Commission expires:_____

**AKS ENGINEERING & FORESTRY**

12965 SW Herman Road, Suite 100, Tualatin, OR 97062
P: (503) 563-6151 F: (503) 563-6152

AKS Job #9806-14

EXHIBIT A

Right-of-Way Dedication

A tract of land located in the Southeast One-Quarter of Section 33, Township 1 North, Range 3 West, Willamette Meridian, City of Cornelius, Washington County, Oregon, and being more particularly described as follows:

Commencing at the northwest corner Lot 67 of "Cornelius Environs", Washington County Plat Records, being a point on the centerline of N 14th Avenue on the westerly extension of the south right-of-way line of N Davis Street (20.00 feet from centerline); thence along said westerly extension and said south right-of-way line, South 89°36'38" East 266.01 feet to the northeast corner of Document Number 2003-089396, Washington County Deed Records, also being on the west line of a 60.00 foot wide road and the Point of Beginning; thence continuing along said south right-of-way line, South 89°36'38" East 60.00 feet to the northwest corner of Document Number 2002-112281, Washington County Deed Records, also being on the east line of said 60.00 foot wide road; thence along said east line, South 00°26'00" West 219.75 feet to the north line of Book 282 Page 153, Washington County Deed Records; thence along said north line, North 89°36'37" West 60.00 feet to said west line of 60.00 foot wide road; thence along said west line, North 00°26'00" East 219.75 feet to the Point of Beginning.

The above described tract contains 13,185 square feet, more or less.

The Basis of Bearings is the Oregon State Plane North 3601 NAD83(2011).

2/16/2026

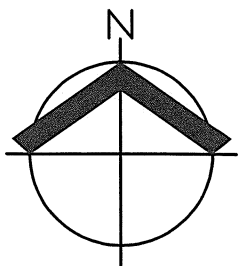
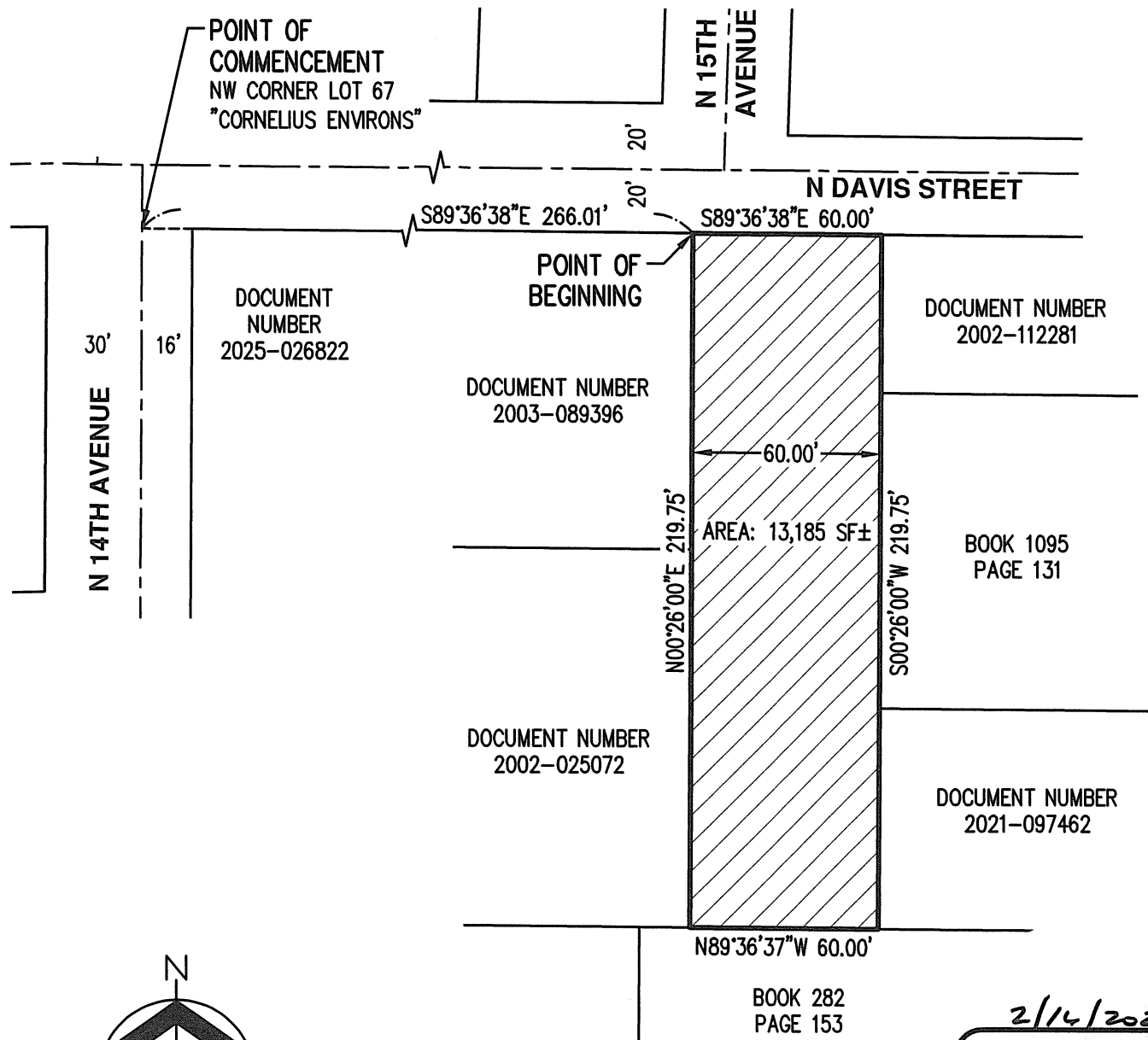
REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
JANUARY 12, 2016
MICHAEL S. KALINA
89558PLS

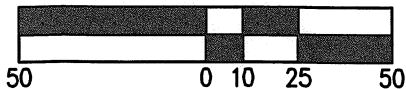
RENEWS: 6/30/27

EXHIBIT B

A TRACT OF LAND LOCATED IN THE SOUTHEAST 1/4 OF SECTION 33,
TOWNSHIP 1 NORTH, RANGE 3 WEST, WILLAMETTE MERIDIAN,
CITY OF CORNELIUS, WASHINGTON COUNTY, OREGON



SCALE: 1" = 50 FEET



2/14/2026
REGISTERED
PROFESSIONAL
LAND SURVEYOR

Michael S. Kalina
OREGON
JANUARY 12, 2016
MICHAEL S. KALINA
89558PLS

RENEWS: 6/30/27

AKS ENGINEERING & FORESTRY, LLC
12965 SW HERMAN RD, STE 100
TUALATIN, OR 97062
503.563.6151 WWW.AKS-ENG.COM



RIGHT-OF-WAY DEDICATION

DATE: 02/13/2026	
DRWN: HDS	CHKD: MSK
AKS JOB: 9806-14	EXHIBIT B

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Barbara Fryer, Community Development Director
Date: March 2, 2026
Subject: Resolution No. 2026-11: Right-of-Way Dedication: Portion of Alley West of North 16th Avenue

Requested City Council Action: Approve Resolution No. 2026-11.

Previous Council Action: None.

Background: Beginning in 1997, the County Cartographer notified the City of Cornelius that several “Streets” were recorded as tax lots and were not dedicated by deed as public access. This Resolution corrects the oversight for Tax Lot Township 1 North, Range 3 West, Map 33DD, Tax Lot 02295, Alley West of North 16th Avenue, south of North Davis Street.

Cost: Recording fees, contracted surveyor’s time to create the legal descriptions and maps, and contracted City Attorney time to draft the dedication deed.

Advisory Committee Recommendation: No advisory committee action was taken or is required for this item.

Staff Recommendation: Approve Resolution No. 2026-11 as presented.

Proposed Motion: I make a motion to approve Resolution No. 2026-11, A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING THE CITY MANAGER TO EXECUTE A RIGHT-OF-WAY DEDICATION DEED FOR THE ALLEY WEST OF NORTH 16TH AVENUE, SOUTH OF NORTH DAVIS STREET, and this action takes effect immediately.

Exhibit: Resolution No. 2026-11

RESOLUTION NO. 2026-11

**A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING THE CITY
MANAGER TO SIGN A RIGHT-OF-WAY DEDICATION DEED FOR THE ALLEY
WEST OF NORTH 16TH AVENUE, SOUTH OF NORTH DAVIS STREET**

WHEREAS, in 1997, the Cornelius City Manager requested the County Cartographer convert this tax lot (1N3W33DD02295) to a dedicated alley; and

WHEREAS, in 2000, the Washington County Cartographer notified the City that the alley west of North 16th Avenue was not dedicated to the public through a recorded deed of dedication; and

WHEREAS, the County Surveyor brought the error to our attention again in 2026 and requested that the City record a Deed of Dedication; and

WHEREAS, the City requested Berry, Elsner and Hammond to draft the Dedication Deed, and AKS Engineering and Forestry to write the legal description and map for the Dedication Deed; and

WHEREAS, this dedication deed will be recorded upon signature.

NOW, THEREFORE, THE CITY OF CORNELIUS RESOLVES AS FOLLOWS:

Section 1. The Cornelius City Council approves and authorizes the City Manager to execute the Right-of-Way Dedication Deed as depicted in Resolution Exhibit A for the Alley west of North 16th Avenue, south of North Davis Street.

Section 2. The City Recorder is hereby directed to record the fully executed Right-of-Way Dedication Deed with the Washington County Clerk.

Section 3. This Resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND APPROVED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey C. Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder

After Recording Return to:
City of Cornelius,
City Recorder
1355 N Barlow Street
Cornelius, OR 97113

**RIGHT-OF-WAY
DEDICATION DEED**

The City of Cornelius, a municipal corporation of the State of Oregon (the “City”), as the fee title owner of certain real property located in Washington County and further described in Exhibit A and depicted in Exhibit B (the “Property”), does hereby forever dedicate to the general public a perpetual right to use the Property for public right-of-way purposes.

The true and actual consideration for this conveyance is \$0.00.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON’S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

By: _____

Printed Name: Peter Brandom

Title: City Manager

Date: _____

State of Oregon)
) ss.
County of Washington)

This instrument was signed and acknowledged before me on _____,
by _____.

[SEAL]

Notary Public for Oregon
My Commission expires:_____

**AKS ENGINEERING & FORESTRY**

12965 SW Herman Road, Suite 100, Tualatin, OR 97062

P: (503) 563-6151

F: (503) 563-6152

AKS Job #9806-14

EXHIBIT A**Right-of-Way Dedication**

A tract of land located in the Southeast One-Quarter of Section 33, Township 1 North, Range 3 West, Willamette Meridian, City of Cornelius, Washington County, Oregon, and being more particularly described as follows:

Commencing at the northwest corner Lot 67 of "Cornelius Environs", Washington County Plat Records, being a point on the centerline of N 14th Avenue on the westerly extension of the south right-of-way line of N Davis Street (20.00 feet from centerline); thence along said westerly extension and said south right-of-way line, South 89°36'38" East 131.00 feet to the northeast corner of Document Number 2025-026822, Washington County Deed Records, also being on the west line of a 20.00 foot wide alley and the Point of Beginning; thence continuing along said south right-of-way line, South 89°36'38" East 20.00 feet to the northwest corner of Document Number 2003-089396, Washington County Deed Records, also being on the east line of said 20.00 foot wide alley; thence along said east line, South 00°26'00" West 219.75 feet to the north line of Book 130 Page 313, Washington County Deed Records; thence along said north line, North 89°36'38" West 20.00 feet to said west line of 20.00 foot wide alley; thence along said west line, North 00°26'00" East 219.75 feet to the Point of Beginning.

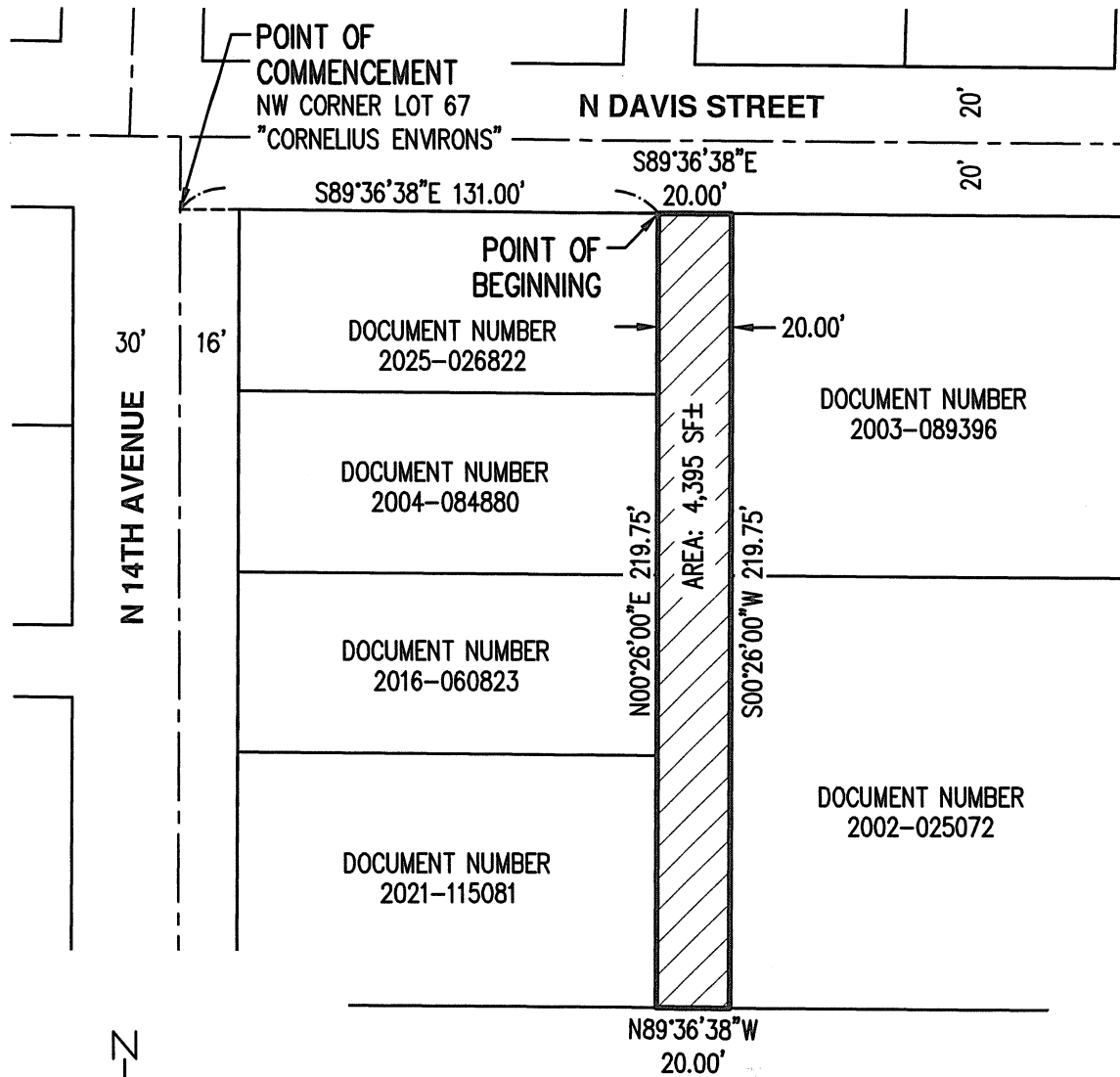
The above described tract contains 4,395 square feet, more or less.

The Basis of Bearings is the Oregon State Plane North 3601 NAD83(2011).

*2/16/2026***REGISTERED
PROFESSIONAL
LAND SURVEYOR***Michael S. Kalina***OREGON
JANUARY 12, 2016
MICHAEL S. KALINA
89558PLS****RENEWS: 6/30/27**

EXHIBIT B

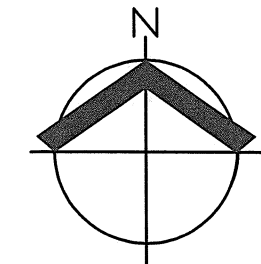
A TRACT OF LAND LOCATED IN THE SOUTHEAST 1/4 OF SECTION 33,
TOWNSHIP 1 NORTH, RANGE 3 WEST, WILLAMETTE MERIDIAN,
CITY OF CORNELIUS, WASHINGTON COUNTY, OREGON



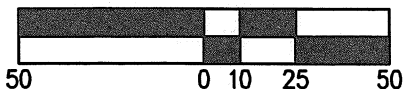
BOOK 130
PAGE 313

2/16/2026
REGISTERED
PROFESSIONAL
LAND SURVEYOR

Michael S. Kalina
OREGON
JANUARY 12, 2016
MICHAEL S. KALINA
89558PLS
RENEWES: 6/30/27



SCALE: 1"=50 FEET



AKS ENGINEERING & FORESTRY, LLC
12965 SW HERMAN RD, STE 100
TUALATIN, OR 97062
503.563.6151 WWW.AKS-ENG.COM



RIGHT-OF-WAY DEDICATION

DATE: 02/13/2026	
DRWN: HDS	CHKD: MSK
AKS JOB: 9806-14	EXHIBIT B

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Barbara Fryer, Community Development Director
Date: March 2, 2026
Subject: Resolution No. 2026-12: Right-of-Way Dedication: Portions of North 16th Avenue, North Clark Street, Alley East of North 16th Avenue, and North 17th Avenue

Requested City Council Action: Approve Resolution No. 2026-12.

Previous Council Action: None.

Background: Beginning in 1997, the County Cartographer notified the City of Cornelius that several “Streets” were recorded as tax lots and were not dedicated by deed as public access. This Resolution corrects the oversight for Tax Lot Township 1 North, Range 3 West, Map 33DD, Tax Lot 02296, North 16th Avenue, North 17th Avenue, the Alley east of North 16th Avenue, and North Clark Street, south of North Davis Street.

Cost: Recording fees, contracted surveyor’s time to create the legal descriptions and maps, and contracted City Attorney time to draft the dedication deed.

Advisory Committee Recommendation: No advisory committee action was taken or is required for this item.

Staff Recommendation: Approve Resolution No. 2026-12 as presented.

Proposed Motion: I make a motion to approve Resolution No. 2026-12, A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING THE CITY MANAGER TO EXECUTE A RIGHT-OF-WAY DEDICATION DEED FOR NORTH 16TH AVENUE, NORTH 17TH AVENUE, THE ALLEY EAST OF NORTH 16TH, AND NORTH CLARK STREET, SOUTH OF NORTH DAVIS STREET, and this action takes effect immediately.

Exhibit: Resolution No. 2026-12

RESOLUTION NO. 2026-12

A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING THE CITY MANAGER TO SIGN A RIGHT-OF-WAY DEDICATION DEED FOR NORTH 16TH AVENUE, NORTH CLARK STREET, THE ALLEY EAST OF NORTH 16TH AVENUE, AND NORTH 17TH AVENUE, SOUTH OF NORTH DAVIS STREET

WHEREAS, in 1997, the Cornelius City Manager requested the County Cartographer convert this tax lot (1N3W33DD02293) to a dedicated alleyway; and

WHEREAS, in 2000, the Washington County Cartographer notified the City that a portion of North 16th Avenue, North Clark Street, the alley east of North 16th Avenue, and North 17th Avenue were not dedicated to the public through a recorded deed of dedication; and

WHEREAS, the County Surveyor brought the error to our attention again in 2026 and requested that the City record a Deed of Dedication; and

WHEREAS, the City requested Berry, Elsner and Hammond to draft the Dedication Deed, and AKS Engineering and Forestry to write the legal description and map for the Dedication Deed; and

WHEREAS, this dedication deed will be recorded upon signature.

NOW, THEREFORE, THE CITY OF CORNELIUS RESOLVES AS FOLLOWS:

Section 1. The Cornelius City Council approves and authorizes the City Manager to execute the Right-of-Way Dedication Deed as depicted in Resolution Exhibit A for North 16th Avenue, North Clark Street, the Alley east of North 16th Avenue, and North 17th Avenue, south of North Davis Street.

Section 2. The City Recorder is hereby directed to record the fully executed Right-of-Way Dedication Deed with the Washington County Clerk.

Section 3. This Resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND APPROVED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey C. Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder

After Recording Return to:
City of Cornelius,
City Recorder
1355 N Barlow Street
Cornelius, OR 97113

**RIGHT-OF-WAY
DEDICATION DEED**

The City of Cornelius, a municipal corporation of the State of Oregon (the “City”), as the fee title owner of certain real property located in Washington County and further described in Exhibit A and depicted in Exhibit B (the “Property”), does hereby forever dedicate to the general public a perpetual right to use the Property for public right-of-way purposes.

The true and actual consideration for this conveyance is \$0.00.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON’S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

By: _____

Printed Name: Peter Brandom

Title: City Manager

Date: _____

State of Oregon)
) ss.
County of Washington)

This instrument was signed and acknowledged before me on _____,
by _____.

[SEAL]

Notary Public for Oregon
My Commission expires:_____

**AKS ENGINEERING & FORESTRY**

12965 SW Herman Road, Suite 100, Tualatin, OR 97062

P: (503) 563-6151

F: (503) 563-6152

AKS Job #9806-14

EXHIBIT A**Right-of-Way Dedication**

A tract of land located in the Southeast One-Quarter of Section 33, Township 1 North, Range 3 West, Willamette Meridian, City of Cornelius, Washington County, Oregon, and being more particularly described as follows:

Beginning at the northwest corner of "Parkside Addition", Washington County Plat Records, also being on the east line of Book 297 Page 169, Washington County Deed Records, and the west line of a 60.00 foot wide road; thence along the west line of said 60.00 foot wide road, North 00°26'00" East 309.72 feet to the south right-of-way line of N Davis Street (20.00 feet from centerline); thence along said south right-of-way line, South 89°36'38" East 60.00 feet to the northeast corner of Document Number 2020-070456, Washington County Deed Records, also being on the east line of said 60.00 foot wide road; thence along the east line of said 60.00 foot wide road, South 00°26'00" West 249.72 feet to southwest corner of Document Number 2004-060790, Washington County Deed Records, also being on the north line of a 60.00 foot wide road; thence along the north line of said 60.00 foot wide road, South 89°36'38" East 115.00 feet to the southeast corner of said Document Number 2004-060790, also being on the west line of a 20.00 foot wide alley; thence along the west line of said 20.00 foot wide alley, North 00°26'00" East 249.72 feet to said south right-of-way line of said N Davis Street; thence along said south right-of-way line, South 89°36'38" East 20.00 feet to the northwest corner of Document Number 2021-052364, Washington County Deed Records, also being on the east line of said 20.00 foot wide alley; thence along the east line of said 20.00 foot alley, South 00°26'00" West 249.72 feet to the southwest corner of Document Number 2012-065067, Washington County Deed Records, also being on said north line of a 60.00 foot wide road; thence along said north line of a 60.00 foot wide road, South 89°36'38" East 115.01 feet to the southeast corner of said Document Number 2012-065067, also being on the west line of a 60.00 foot wide road; thence along the west line of said 60.00 foot wide road, North 00°26'00" East 249.72 feet to said southerly right-of-way line of N Davis Street; thence along said south right-of-way line of N Davis Street, South 89°36'38" East 60.00 feet to the northerly extension of the west line of Document Number 2022-022120, Washington County Deed Records; thence along said northerly extension, said west line, and the southerly extension thereof, South 00°26'00" West 249.72 feet to the southwest corner of Document Number 2014-010517, Washington County Deed Records, also being on said north line of a 60.00 foot wide road; thence along the north line of a 60.00 foot wide road, South 89°36'38" East 181.14 feet to the west line of Document Number 88-06297, Washington County Deed Records; thence along said west line and the west line of Book 648, Page 299, Washington County Deed Records, South 00°09'23" West 60.00 feet to the northeast corner of said "Parkside Addition"; thence along the north line of said "Parkside Addition" North 89°36'38" West 551.44 feet to the Point of Beginning.

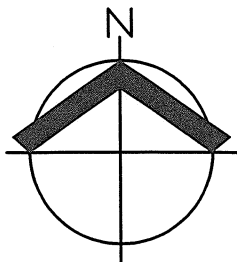
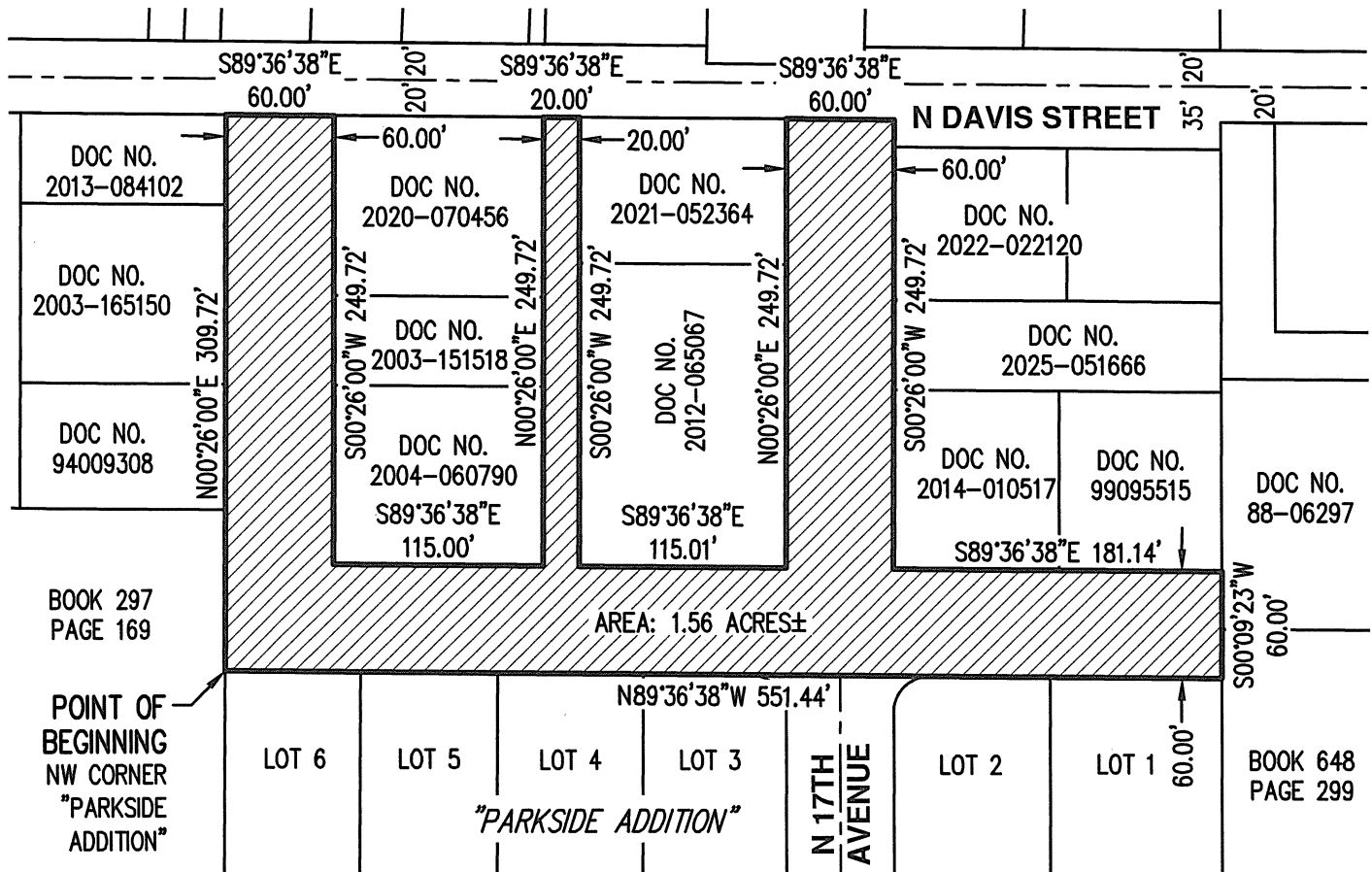
The above described tract contains 1.56 acres, more or less.

The Basis of Bearings is the Oregon State Plane North 3601 NAD83(2011).

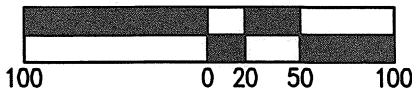
*2/16/2024***REGISTERED
PROFESSIONAL
LAND SURVEYOR***Michael S. Kalina***OREGON
JANUARY 12, 2016
MICHAEL S. KALINA
89558PLS****RENEWS: 6/30/27**

EXHIBIT B

A TRACT OF LAND LOCATED IN THE SOUTHEAST 1/4 OF SECTION 33,
TOWNSHIP 1 NORTH, RANGE 3 WEST, WILLAMETTE MERIDIAN,
CITY OF CORNELIUS, WASHINGTON COUNTY, OREGON



SCALE: 1" = 100 FEET



2/16/2024

REGISTERED
PROFESSIONAL
LAND SURVEYOR

Michael S. Kalina

OREGON
JANUARY 12, 2016
MICHAEL S. KALINA
89558PLS

RENEW: 6/30/27

AKS ENGINEERING & FORESTRY, LLC
12965 SW HERMAN RD, STE 100
TUALATIN, OR 97062
503.563.6151 WWW.AKS-ENG.COM



RIGHT-OF-WAY DEDICATION

DATE: 02/13/2026

DRWN: HDS CHKD: MSK

AKS JOB: EXHIBIT

9806-14

B

DWG: 9806-14 ROW DEDICATION EX B | CLARK

To the Honorable Mayor, Members of the
City Council and the City Manager
City of Cornelius
Cornelius, Oregon

We have audited the financial statements of the City of Cornelius and the Cornelius Urban Renewal Agency (collectively known as the “City”) as of and for the year ended June 30, 2025 and have issued our report thereon dated December 4, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our Statement of Work dated April 23, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- The possibility that management could override the system of controls. This risk is always identified and addressed by our planned audit procedures. This is not indicative of any unusual circumstances observed within your organization.
- The possibility that the recording of new debt and capital assets are not complete. This risk was identified due to the purchases of new property during the fiscal year.
- The possibility that sick and other leave balance accruals are not calculated correctly. This risk was identified due to the implementation of a new accounting standard.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the financial statements. During the year ended June 30, 2025, the City implemented Governmental Accounting Standards Board (GASB) *Statement No. 101, Compensated Absences*. This new standard did not have a material effect on the City's financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are depreciation, allowance for uncollectable accounts, lease receivable, net pension liability, OPEB liability (asset), and deferred inflows and outflows related to both. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to reported expenditures in excess of appropriations.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- An increase to the general fund capital outlay expenditures of \$3,371,125 and corresponding increase to the general fund loan proceeds. This also resulted in an increase to governmental activities capital assets of \$3,371,125.
- An increase to the general fund lease receivable of \$288,672 and corresponding increase to deferred inflows – leases.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 4, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

This report is intended solely for the information and use of the City Council and management of the City of Cornelius and is not intended to be and should not be used by anyone other than these specified parties.

REDW LLC

Salem, Oregon
December 4, 2025

Cornelius

Oregon's Family Town

REDW LLC
475 Cottage Street NE, Suite 200
Salem, OR 97301

This representation letter is provided in connection with your audit of the financial statements of the City of Cornelius and Cornelius Urban Renewal Agency (collectively known as the City) as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 4, 2025.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the Statements of Work dated April 23, 2025 and July 8, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We are in agreement with the adjusting journal entries you have proposed, and they have been posted to our accounts.
- We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification (ASC) 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- With respect to the required supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented.
 - The methods of measurement or presentation have not changed from those used in the prior period.

- We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- With respect to your preparation of the financial statements and related notes, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained controls, including a process to monitor the system of internal control.

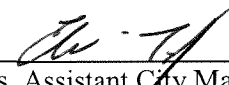
Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters,
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the City and others from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have evaluated the City's ability to meet its obligations as they become due, and have not identified any conditions or events, individually or in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern.
- We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the City's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims or assessments.
- We have disclosed to you the identity of all the City's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

 12/4/25

 Peter Brandom, City Manager

 12/4/25

 Ellie Jones, Assistant City Manager – Business Operations

CITY OF CORNELIUS, OREGON

ANNUAL COMPREHENSIVE

FINANCIAL REPORT



FISCAL YEAR ENDED
JUNE 30, 2025



City of Cornelius

Annual Comprehensive Financial Report
Year Ended June 30, 2025

Prepared by:
City Finance Department

City of Cornelius, Oregon

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Introductory Section



City of Cornelius, Oregon

Transmittal Letter

June 30, 2025

December 4, 2025

To the Honorable Mayor, City Council, City Manager and Cornelius Community Members:

I am pleased to submit the Annual Comprehensive Financial Report of the City of Cornelius, Oregon for the fiscal year ended June 30, 2025. This report is published to provide the City Council, City staff, community members, and other readers with detailed information concerning the financial position and activities of the City. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City's management. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The State of Oregon requires an annual audit of the fiscal affairs of the City by independent public accountants. The City's financial statements have been audited by REDWLLC, a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements included in this report are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City of Cornelius' financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of this report.

The Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis to accompany the basic financial statements. It complements this letter of transmittal and should be read in conjunction with it and the notes to the financial statements.

CITY PROFILE

The City of Cornelius has a population of 14,490 and is located 25 miles west of Portland, Oregon and 10 miles east of the Coast Range in the Tualatin River Valley. Cornelius is surrounded by high-tech industries, vineyards, and farmland in Washington County. Cornelius is a home-rule City Charter community and exercises all powers except those reserved by state statutes, including the power to issue debt, levy taxes on real property within its boundaries, and extend its corporate limits by annexation, where consistent with state law.

The City provides a broad range of services as authorized in its charter, ordinances, and budget. These services include police and fire protection, street infrastructure construction and maintenance, parks, a library, water, sanitary sewer, and storm water services, land use planning and zoning, and economic development.

The City is governed by a City Council comprised of a Mayor and four Councilors. The City Council exercises policy-making and legislative authority and is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, the city attorney, municipal court judge, and city manager. The city manager is responsible for carrying out the day-to-day operations of the City and appointing managers of City departments. All Council members are elected at-large to serve a four-year term. Terms are staggered so that two Councilors are elected at one general election and two at the next general election. The Mayor is a member of the Council elected by the voters for a two-year term.

Police services have been contracted with the Washington County Sheriff's Office since July 2014. Building inspection services, municipal court, and some fire related services are contracted with neighboring City of Forest Grove. The City Council continues to support opportunities for citizens to gather and attend City-sponsored events.

FACTORS AFFECTING THE CITY'S FINANCIAL CONDITION

Local Economy

The City of Cornelius resides in an economic environment connected to local, regional, and state dynamics that have driven growth in recent years. Washington County is recognized as the "economic engine" of the State of Oregon and recent development, employment levels and population have modestly benefited the City's financial condition. Unemployment levels have continued to change this past year, with the current unemployment rate in the county increasing from 3.6% to 5.3% in 2025.

The City's population has increased over 18% since 2020, due in large part to increased housing. Residential development has added around 1,200 new homes. A new 113-unit affordable housing complex was recently completed, as was a 160,000 square foot warehousing/manufacturing building in the City's industrial area. Many other residential and commercial developments are planned or under construction, and there is potential for hundreds of new multifamily housing units in the next few years as well as new businesses in our main corridor.

Our two largest retail stores, Fred Meyer and Walmart, provide citizens with many job opportunities, while other local businesses, including Summit Foods, Higher Taste, Rinchem, and other businesses provide local jobs. Though modest due to dwindling available industrial land, there are further near-term opportunities for commercial and industrial businesses and job creation. However, Cornelius is still predominantly residential, with relatively low property values and meager additional revenue sources.

Interest rates on the City's investment in the Oregon Local Government Investment Pool have continued to change, and staff continues to monitor investments regularly. Additionally, the City has been careful to maintain its financial reserves and reduce costs wherever possible. The City also seeks grant funding for projects whenever possible.

Long-Term Financial Planning

City Council and staff continue to assess current and future operational needs, which has been an ongoing challenge and requires careful planning. Staff has created a 5-year revenue and expenditure projection for major funds, including the General Fund, Stormwater Fund, Water Fund, Sanitary Sewer Fund, and Street Fund. Staff has also continued to update our 20-year Capital Improvement Program (CIP) to assist with long-term financial planning and to ensure that current and future capital needs can be met.

The City has seen continued modest increase in property tax revenue, and remains committed to providing responsive essential services and infrastructure to its residential and commercial population. With major increased costs of public safety, materials, and employee healthcare and retirement benefits, City officials continue to be very careful with spending. While conservative revenue projections have helped the City keep fund balances steady, most costs are kept to minimum operating standards. This has allowed the City to rebuild financial reserves for cash flow purposes and unforeseen expenses. During the upcoming budget cycle City staff will again look closely for new revenue sources and to reduce expenses to help ensure that we have stable fund balances and reserves.

Voters approved a new 5-year Fire Operating Levy in November 2023. The new Levy provides for three new additional full-time Firefighters, for a total of ten, and also provides for the Fire Intern program to continue with paid intern positions. The new levy also provides capital funding. The City hired a Fire Chief in Spring of 2025. Previously this position was contracted with Forest Grove since 2012. Finally, space reallocation and seismic engineering studies of the Public Safety building have been completed to inform needed upgrades to the building.

Comparatively, Cornelius's greatest source of General Fund revenue, from property taxes, is less than 60% of the average across cities in Washington County, which requires City staff to do much more with fewer staff positions, and presents challenges in funding service delivery. The City has had to augment revenue with fees and charges to account for the low tax base for general services. The City implemented a 2¢ per gallon fuel tax that began in 2010, which generates income for the Street and Pathway fund, and a general services fee provides additional revenue for the General Fund. The effort to impose such fees fairly and equitably seems to have met with the approval of community members and the Budget Committee, so they will continue.

The City's Urban Renewal Plan was adopted in 2019, with revenue generating slowly during the first few years. During 2025 the City purchased a former gas station which is slated to be cleaned up and sold. The City also purchased a lot where the former Grande Foods building was. This lot currently has multiple retail tenants and staff will be determining the future use of the site. Staff are evaluating a borrowing proposal that will leverage revenue to being work on the projects in the Plan in 2026.

Oregon started distributing marijuana tax to cities in FY2018. Cornelius has one marijuana retailer located in the City that opened in FY2020 which also generates additional revenue. We anticipate more retailers in the future, so we will continue to monitor this revenue source.

As state and regional governmental agencies continue to look for more revenues for their programs, monies received from those sources by Cornelius could be at risk. The yield from most state-shared revenue has been flat. See the Management's Discussion and Analysis, Economic Factors section for additional details.

FINANCIAL INFORMATION

Internal Controls

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Since the cost of internal controls should not outweigh the benefits, the City's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

Internal control training, monitoring and inspections continued to be commonplace among the staff of the city during this past year. Episodes elsewhere in prior years caused a heightened awareness of the need for good internal controls among even the smallest of local government units. Policies and procedures are reviewed and updated on a regular basis. The City uses financial software that has internal auditing capabilities to record and track changes made by staff. In addition to the basic software functions city staff also utilizes software modules for budgeting, capital assets, project/grant accounting, and licenses/permits which will help streamline workflow and reporting.

Budget Process

The annual budget is the basis for the City's financial planning and control. The budget process begins with the appointment of the budget officer and Budget Committee. The Budget Committee consists of the five City Council members and an equal number of citizen representatives. Budget recommendations are developed through late winter. The Committee approves the budget in early spring after public hearings are held and citizen input is considered. The Council adopts the budget prior to June 30th. Once the budget is established, expenditures can only exceed the legal level of budgetary control, the department level, after approval from the City Council (within restrictions established in state statutes).

Relevant Financial Policies

The City maintains a general checking account to fund daily operations. Cash in excess of daily operating needs is typically pooled and invested in the Local Government Investment Pool (LGIP). However, with banking fees continuing to increase on the general checking account and interest at the LGIP continuing to stay low, city staff maintained a higher balance in the general checking account during the last few fiscal years to help offset bank fees.

The City has risk management policies and a formal safety committee to address issues of employee safety, health, and injury. The committee implements policies and procedures that include employee and employer accountability for safety and employee accident prevention training. The City participates in an insurance trust pool of Oregon cities and county governments for property, automobile, liability, and worker's compensation insurance coverage. The city also uses the services of The Partners Group Ltd. as its agent of record to provide additional risk management oversight.

Further details on the City's budget process, cash and cash equivalents, risk management, and retirement program can be found in the notes to the financial statements.

Major Initiatives

The City has continued to establish and work toward clearly defined goals and objectives. During the budget review process, goals and objectives are developed and prioritized by the City Council and staff. The process is a continuing cycle of setting goals and objectives, reviewing short and long-term goals, evaluating results, and reassessing goals and their priorities.

To prepare for the budget, the City Council adopted a Strategic Plan for 2025–2028. The Strategic Plan includes an updated Organizational Vision Statement, Values, Mission, and Goals and Actions. The following list of goals were updated and included these major policy areas: Drive intentional, opportunistic economic development in the Cornelius Town Center through public/private partnership to expand revenue, create jobs, and establish local destinations; Increase community engagement in the civic process and provide opportunities for community members to advocate for Cornelius; Extend staff capacity through volunteers and improved staff recruitment, training, and management to increase participation, build future leaders, and enhance services; and Determine and articulate our collective identity and develop a theme or brand that unifies the community and instills civic pride. The City Council typically reviews the goals during the spring budget process.

AWARDS AND ACKNOWLEDGEMENTS

The City of Cornelius received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for FY2024. The city has received this award for 17 years in a row. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

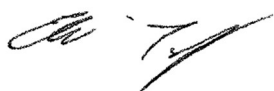
A Certificate of Achievement is valid for a period of one year only. We believe our current Annual Comprehensive Financial Report will once again meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for a certificate.

The City of Cornelius also received the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) from GFOA for FY2024. This is the 15th year in a row that the city has received this award. There are only a small number of government entities in the State of Oregon that received this award. Cornelius has a 52% Latino population, so to increase our outreach to the Latino community this is the 14th year the PAFR has also been printed in Spanish.

The city has also been awarded the GFOA "Distinguished Budget Presentation" award for the last 18 budget cycles.

The preparation of this report would not have been possible without the dedicated services of staff within the City Managers Office, as well as other City staff. I sincerely appreciate their efforts. I also extend appreciation to the Mayor, City Council, and the City Manager, whose continuing support is vital to the financial health of the City of Cornelius, Oregon.

Respectfully submitted,



Ellie T. Jones
Assistant City Manager – Business Operations

City of Cornelius, Oregon
Certificate of Achievement
June 30, 2025



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Cornelius
Oregon**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

City of Cornelius, Oregon
Officials of the City of Cornelius, Oregon
June 30, 2025

Mayor and Council Members

<u>Name</u>	<u>Term Expires</u>
Mayor	
Jeffrey Dalin	December 31, 2026
Council Members	
John Colgan (resigned September 15, 2025)	December 31, 2026
Angeles Godinez	December 31, 2028
Eden Lopez	December 31, 2026
Gregory Vaughn (took office January 1, 2025)	December 31, 2028

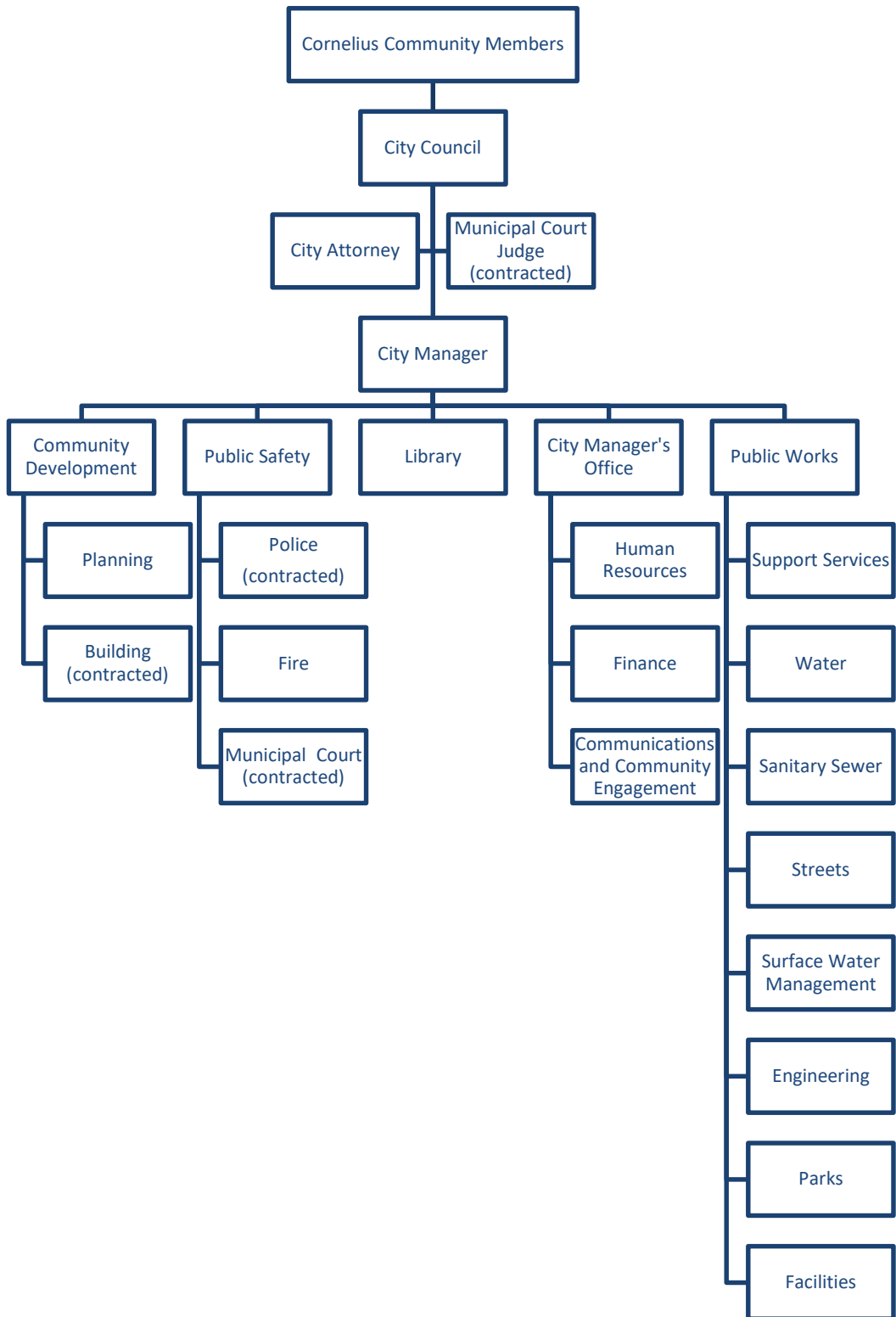
The above individuals may be contacted at the address below:

City Administration

Peter Brandom, City Manager
Ellie Jones, Assistant City Manager – Business Operations

City of Cornelius, Oregon
1355 N Barlow St
Cornelius, Oregon 97113

City of Cornelius, Oregon
Organizational Chart
June 30, 2025



Financial Section

Independent Auditor's Report

Honorable Mayor and Council Members
City of Cornelius
Cornelius, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cornelius, Oregon, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cornelius, Oregon, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (MD&A) and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information (except as mentioned in the following paragraph) because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information presented as required supplementary information, is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary schedules, and other financial schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report (ACFR)

Management is responsible for the other information included in the ACFR. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Minimum Standards for Audits of Oregon Municipal Corporations

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have issued our report dated December 4, 2025, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink, appearing to read 'R. Pasquarella', with a long horizontal stroke extending to the right.

Ryan T. Pasquarella, Principal
For REDW LLC
Salem, Oregon
December 4, 2025

City of Cornelius, Oregon
Management's Discussion and Analysis
June 30, 2025

The management of the City of Cornelius, Oregon, offers readers of the Annual Comprehensive Financial Report, this narrative overview and analysis of the financial activities of the City of Cornelius for the fiscal year ended June 30, 2025. This analysis focuses on significant financial issues, major financial activities, and resulting changes in financial position, budget variances, and specific issues related to funds and the economic factors affecting the City. Readers are encouraged to consider the information here in conjunction with additional information provided in the transmittal letter.

FINANCIAL HIGHLIGHTS

Assets totaled \$113,946,898 at June 30, 2025, and consisted of \$35,959,334 in cash and investments; \$2,395,319 in accounts and interest receivable and other assets; and \$75,592,245 in capital assets.

Deferred outflows related to pensions and other postemployment benefits totaled \$2,905,716.

Net position (assets and deferred outflows minus liabilities and deferred inflows) was \$101,646,057 at June 30, 2025, compared to \$95,638,227 at June 30, 2024.

Deferred inflows related to pensions, other postemployment benefits, and leases totaled \$817,564.

As of June 30, 2025, the City had \$5,081,774 in outstanding bonds and notes payable.

The City's net position increased by \$6,007,830 from June 2024, primarily due to increases in property taxes, interest revenues, and SDC revenues due to increased development in the area. Capital assets increased by \$8,561,046 in fiscal year 2025 mainly due to the purchase of a building, continuation of infrastructure projects and purchase of equipment.

REPORT FORMAT

This Management's Discussion and Analysis (MD&A) section provides users of the basic financial statements a narrative introduction, overview, and analysis of the statements. The report also includes government-wide financial statements, fund financial statements, notes to the financial statements and required supplementary information. The first several statements are highly condensed and present a government-wide view of the City's finances. Within this view all City operations are categorized and reported as either governmental or business-type activities.

Governmental activities include basic services such as public safety, transportation, culture and recreation, community development, and general governmental administration. Business-type activities are water, sewer, and storm water services.

City of Cornelius, Oregon
Management's Discussion and Analysis
June 30, 2025

Taken together the sections provide a comprehensive financial look at the City. The individual components of the report include the following:

- **Management Discussion and Analysis.** This section of the report provides financial highlights, overview, and economic factors affecting the City.
- **Basic Financial Statements.** Includes the Statement of Net Position, Statement of Activities, fund financial statements, and the notes to the basic financial statements. Statements of Net Position and Activities focus on government-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the City.
 - The Statement of Net Position focuses on resources available for future operations. This statement presents a snapshot view of the assets the community owns, the liabilities it owes, and the net difference. The net differences are further separated into amounts invested in capital assets, restricted for special purposes, and unrestricted amounts.
 - The Statement of Activities focuses on gross and net costs of the City programs and the extent to which such programs rely upon general tax and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenue.
 - Fund financial statements focus separately on major governmental funds and proprietary funds. Governmental fund statements follow the more traditional presentation of governmental financial statements. The City's major governmental funds are presented in their own column, and the remaining funds are combined into a column titled "Other Governmental.". Budgetary comparison statements are presented for the General Fund and Street and Pathway fund as Required Supplementary Information. Statements for the City's proprietary funds follow the governmental funds and include the Statement of Net Position, Statement of Revenues, Expenses, and Changes in Fund Net Position and Statement of Cash Flow.
 - The notes to the basic financial statements provide additional information to assist the reader in understanding the City's financial condition.
- **Required Supplementary Information.** Includes the Schedule of Revenues, Expenditures, and Changes in Fund Balance (Budget and Actual) for the General Fund and Street and Pathway Fund. This section also includes the Schedule of the Proportionate Share of the Net Pension Liability and Schedule of Contributions, and the Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios – Implicit Rate Subsidy, Schedule of the City's Proportionate Share of the Net OPEB Liability (Asset) and Schedule of Contributions.

City of Cornelius, Oregon
Management's Discussion and Analysis
June 30, 2025

- **Other Supplementary Information.** Readers desiring additional information on major funds that are not a part of Required Supplementary Information and nonmajor funds can find it in the Combining Schedules of Nonmajor Funds and the budgetary comparison sections of this report. Components within this section include:
 - Combining schedules. Major funds are included within the Basic Financial Statements, whereas nonmajor funds are presented here. These statements include combining balance sheets and combining schedule of revenues, expenditures, and changes in fund balance.
 - Budgetary Comparisons. Includes budgetary information for major governmental funds budgetary comparison schedules not included in the Required Supplemental Information for all nonmajor funds and business type activities.
- **Compliance Section.** Report and related comments and disclosures required by Oregon State Statutes.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds. As of the end of the current fiscal year, the City of Cornelius' governmental funds reported combined ending fund balances of \$18,640,015, an increase of \$947,937 in comparison with the prior year. The General fund shows a negative change due to an increase in capital outlay. The Street and Pathway fund shows a relatively small positive change. The Traffic Development fund shows a positive change due to an increase in licenses, permits, and fees related to new development. Other governmental funds show a negative change due to an increase in capital outlay for the URA.

Proprietary Funds. As of the end of the current fiscal year, the City of Cornelius' proprietary funds reported a total net position of \$35,175,490, an increase of \$2,667,372 in comparison with the prior year. Utility fees were increased in all funds during the fiscal year to ensure funds are available for future capital projects. There was also a continued rise in new development, which resulted in an increase in System Development Charges.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City Council approved several changes to the 2024-2025 adopted budget including three supplemental budgets.

The General Fund's budgeted appropriations between the original and final budget increased by \$182,639. Some of the significant changes were due to new grants being received during the fiscal year. There was also an increase to Fire Department Personnel Services related to Conflagration expenses.

City of Cornelius, Oregon
Management's Discussion and Analysis
June 30, 2025

The actual revenues and expenditures were fairly consistent with the final adopted budget. Revenue from permits and fees was lower than anticipated, and property taxes were higher than anticipated mainly due to new construction. Some of the permits and fees collected are pass-through expenses, so the change in revenue also caused a change in expenditures. Grant revenue was higher than anticipated, which also caused expenditures to be higher so that the funds could be spent. Interest revenues were also higher than anticipated as interest earning rates have steadily increased over the years. There was also a delay in capital projects which caused the actual Parks department expenditures to be less than budgeted. Capital outlay was much higher than anticipated due to an unexpected land purchase being made late in the fiscal year.

STATEMENT OF NET POSITION

The following table reflects the condensed Statement of Net Position compared to the prior year:

	2025			2024		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Cash and investments	\$ 19,389,080	\$ 16,570,254	\$ 35,959,334	\$ 19,003,500	\$ 16,858,534	\$ 35,862,034
Other assets	1,335,844	1,059,475	2,395,319	1,072,980	996,074	2,069,054
Capital assets	54,976,000	20,616,245	75,592,245	48,968,675	18,062,524	67,031,199
Total assets	75,700,924	38,245,974	113,946,898	69,045,155	35,917,132	104,962,287
Deferred outflows	2,618,479	287,237	2,905,716	1,913,549	200,049	2,113,598
Other liabilities	7,822,000	1,485,219	9,307,219	7,156,175	1,699,654	8,855,829
Long-term debt	3,454,306	1,627,468	5,081,774	114,833	1,712,423	1,827,256
Total liabilities	11,276,306	3,112,687	14,388,993	7,271,008	3,412,077	10,683,085
Deferred inflows	765,282	52,282	817,564	683,153	71,420	754,573
Net position						
Net investment in capital assets	51,521,694	18,988,777	70,510,471	48,853,842	16,350,101	65,203,943
Restricted	13,704,432	8,845,401	22,549,833	12,276,178	8,605,620	20,881,798
Unrestricted	1,051,689	7,534,064	8,585,753	1,874,523	7,677,963	9,552,486
Total net position	\$ 66,277,815	\$ 35,368,242	\$ 101,646,057	\$ 63,004,543	\$ 32,633,684	\$ 95,638,227

The net position for governmental activities increased by \$3,273,272 and business-type activities increased by \$2,734,558 mainly due to an increase in charges for services and completion of capital projects.

City of Cornelius, Oregon
Management's Discussion and Analysis
June 30, 2025

STATEMENT OF ACTIVITIES

The following table reflects the condensed Statement of Activities compared to the prior year:

	2025			2024		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
Program revenues						
Charges for service	\$ 2,581,226	\$ 10,379,173	\$ 12,960,399	\$ 2,542,420	\$ 10,007,692	\$ 12,550,112
Operating grants and contributions	465,721	-	465,721	89,554	-	89,554
Capital grants and contributions	1,119,392	662,191	1,781,583	2,980,601	774,927	3,755,528
Total program revenues	4,166,339	11,041,364	15,207,703	5,612,575	10,782,619	16,395,194
General revenues						
Property taxes	6,176,808	-	6,176,808	4,757,166	-	4,757,166
Local motor vehicle fuel tax	227,094	-	227,094	229,507	-	229,507
Franchise taxes	636,134	-	636,134	626,891	-	626,891
Other	3,829,355	854,423	4,683,778	3,622,934	773,303	4,396,237
Total general revenues	10,869,391	854,423	11,723,814	9,236,498	773,303	10,009,801
Total revenues	15,035,730	11,895,787	26,931,517	14,849,073	11,555,922	26,404,995
Expenses						
General government	2,444,534	-	2,444,534	1,935,966	-	1,935,966
Public safety	5,888,263	-	5,888,263	5,150,648	-	5,150,648
Highways and streets	1,494,977	-	1,494,977	1,351,703	-	1,351,703
Culture and recreation	1,884,698	-	1,884,698	1,930,936	-	1,930,936
Interest on long-term debt	33,515	-	33,515	3,236	-	3,236
Water operations	-	3,439,307	3,439,307	-	3,421,676	3,421,676
Sewer operations	-	4,533,932	4,533,932	-	4,158,062	4,158,062
Surface water management operations	-	1,204,461	1,204,461	-	1,175,810	1,175,810
Total expenses	11,745,987	9,177,700	20,923,687	10,372,489	8,755,548	19,128,037
Changes in net position before transfers	3,289,743	2,718,087	6,007,830	4,476,584	2,800,374	7,276,958
Transfers	(16,471)	16,471	-	(20,832)	20,832	-
Change in net position	3,273,272	2,734,558	6,007,830	4,455,752	2,821,206	7,276,958
Beginning net position	63,004,543	32,633,684	95,638,227	58,548,791	29,812,478	88,361,269
Ending net position	\$ 66,277,815	\$ 35,368,242	\$ 101,646,057	\$ 63,004,543	\$ 32,633,684	\$ 95,638,227

Governmental activities increased by \$3,273,272 from 2024 mainly due to an increase in property tax revenues. Business-type activities increased by \$2,734,558 from 2024 primarily due to an increase in charges for services and other miscellaneous revenues.

City of Cornelius, Oregon
Management's Discussion and Analysis
June 30, 2025

CAPITAL ASSETS

At June 30, 2025, the City has \$75,592,245, net of accumulated depreciation, invested in a broad range of capital assets, including land, buildings and improvements, equipment, roads, and water, sewer, and storm water lines.

The following is a comparison of capital assets as of June 30:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 4,288,455	\$ 1,884,067	\$ 20,000	\$ 20,000	\$ 4,308,455	\$ 1,904,067
Intangibles	16,088,232	16,088,232	2,978,358	2,978,358	19,066,590	19,066,590
Construction in progress	2,024,250	2,029,914	2,964,147	1,357,166	4,988,397	3,387,080
Buildings	11,760,694	8,890,957	2,032,770	2,032,770	13,793,464	10,923,727
Improvements	5,873,486	5,224,704	403,438	403,438	6,276,924	5,628,142
Equipment	1,459,107	1,437,682	1,043,545	924,159	2,502,652	2,361,841
Vehicles	1,581,667	1,529,902	1,993,817	1,773,514	3,575,484	3,303,416
Infrastructure	22,897,356	22,039,694	15,311,113	14,466,170	38,208,469	36,505,864
Accumulated depreciation	(10,997,247)	(10,156,477)	(6,130,943)	(5,893,051)	(17,128,190)	(16,049,528)
Net capital assets	\$ 54,976,000	\$ 48,968,675	\$ 20,616,245	\$ 18,062,524	\$ 75,592,245	\$ 67,031,199

For more detailed information regarding capital assets please refer to Note 6 in Notes to the Financial Statements.

DEBT

As of June 30, 2025, the City had \$5,393,431 in long-term debt and compensated absences, compared to \$2,063,622 at June 30, 2024. The major increase in debt is due to a note payable for a new land purchase.

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Notes payable	\$ 3,454,306	\$ 114,833	\$ 1,627,468	\$ 1,712,423	\$ 5,081,774	\$ 1,827,256
Accrued compensated absences	276,399	206,258	35,258	30,108	311,657	236,366
	\$ 3,730,705	\$ 321,091	\$ 1,662,726	\$ 1,742,531	\$ 5,393,431	\$ 2,063,622

For more detailed information regarding debt please refer to Note 5 in the Notes to Basic Financial Statements.

City of Cornelius, Oregon

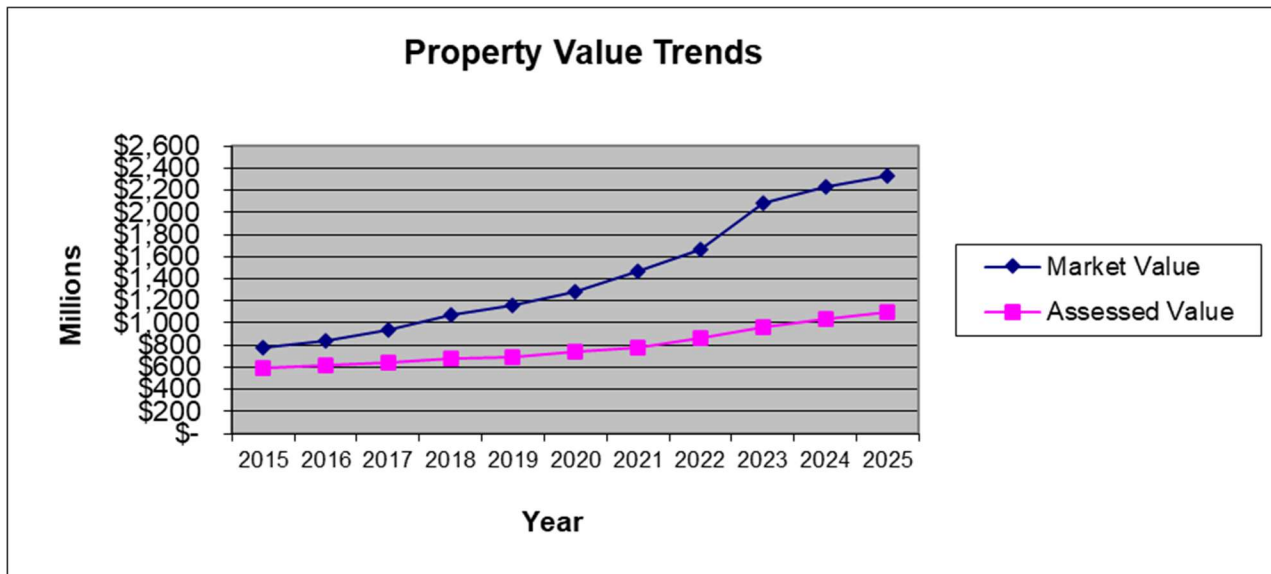
Management's Discussion and Analysis

June 30, 2025

ECONOMIC FACTORS

The governmental funds largest revenue sources are property taxes, franchise fees, fees for charges and services and state shared revenues. The State of Oregon does not have a sales tax; resulting in local government's heavy reliance on property taxes and other self-generated revenues including franchise fees, business licenses, etc. In 1997, constituents in the State of Oregon passed a tax reform moving local governments from a tax base system to a tax rate system. The maximum tax rate allowed under Oregon statute is 3 percent.

In 2025, the City's assessed value increased 5.94 %, while the market value increased 4.32 %. The following graph depicts the change of both the real market value of property and the artificially restrained trend line of assessed valuation for taxation purposes.



Cornelius is known for its affordable housing stock. The market values of these homes started steadily decreasing in 2009, but we have seen a consistent rise since 2014. The historic decrease caused many foreclosures and bankruptcies of residents unable to sell their home or refinance. Property owners can choose to pay their taxes in installments or take advantage of the 3% discount by paying in full. The majority of property tax revenue is received in November, with installment and delinquent revenues being received throughout the fiscal year.

Personnel costs continue to rise due to increasing healthcare and retirement costs. Currently the City pays 90% of an employee's healthcare plan, with the employee paying the other 10%. Some employees cover only themselves, with other employees covering an entire family. The high rate of "healthcare inflation" has affected all employers and employees and has been mitigated by the increased effectiveness of various wellness programs. The Public Employee Retirement System (PERS) increased for the City of Cornelius for the biennium beginning July 1, 2023, with additional increases anticipated every two years. Staff is working diligently to try and absorb these costs but may have to increase City fees or look at other funding options.

City of Cornelius, Oregon
Management's Discussion and Analysis
June 30, 2025

The City of Cornelius purchases its water from the City of Hillsboro as a wholesale customer, with rates increasing annually. Clean Water Services also adjusted the rates paid for sanitary sewer and system development charges on a pass-through basis.

FINANCIAL INFORMATION CONTACT

The City's financial statements are designed to present users, including the taxpayers, citizens, customers, investors, and creditors with a general overview of the City's finances and overall accountability. If you have questions about the contents of this report or would like additional financial information please contact Ellie Jones, Assistant City Manager – Business Operations at 503-357-9112, 1355 N Barlow Street, Cornelius, Oregon 97113, email info@corneliusor.gov, or visit our website at www.corneliusor.gov.

Basic Financial Statements

City of Cornelius, Oregon
Section Summary –
Basic Financial Statements
June 30, 2025

The basic financial statements include interrelated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
 - Governmental Funds
 - Proprietary Funds

In addition, the notes to the basic financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

City of Cornelius, Oregon
Statement of Net Position
June 30, 2025

	Governmental Activities	Business-Type Activities	Totals
Assets			
Current Assets			
Cash and investments	\$ 19,389,080	\$ 16,570,254	\$ 35,959,334
Property taxes receivable	108,012	-	108,012
Accounts receivable, net	711,202	904,112	1,615,314
Inventories	-	146,133	146,133
Total current assets	20,208,294	17,620,499	37,828,793
Noncurrent Assets			
Assessments receivable	143,817	-	143,817
OPEB asset	84,141	9,230	93,371
Lease receivable	288,672	-	288,672
Capital assets			
Nondepreciable	22,400,937	5,962,505	28,363,442
Depreciable, net	32,575,063	14,653,740	47,228,803
Total noncurrent assets	55,492,630	20,625,475	76,118,105
Total Assets	75,700,924	38,245,974	113,946,898
Deferred Outflows of Resources			
Deferred outflows related to pensions	2,605,185	285,778	2,890,963
Deferred outflows related to OPEB	13,294	1,459	14,753
Total deferred outflows of resources	2,618,479	287,237	2,905,716
Total assets and deferred outflows of resources	\$ 78,319,403	\$ 38,533,211	\$ 116,852,614
Liabilities			
Current Liabilities			
Accounts payable and accrued expenses	\$ 1,164,095	\$ 719,083	\$ 1,883,178
Deposits	17,053	6,000	23,053
Current portion of accrued compensated absences	55,280	7,052	62,332
Interest payable	15,984	28,481	44,465
Current portion of long-term debt	120,193	87,503	207,696
Total current liabilities	1,372,605	848,119	2,220,724
Noncurrent Liabilities			
Noncurrent portion of accrued compensated absences	221,119	28,204	249,323
Net pension liability	6,236,268	684,091	6,920,359
OPEB liability	112,201	12,308	124,509
Noncurrent portion of long-term debt	3,334,113	1,539,965	4,874,078
Total noncurrent liabilities	9,903,701	2,264,568	12,168,269
Total liabilities	11,276,306	3,112,687	14,388,993
Deferred Inflows of Resources			
Deferred inflows related to pensions	376,503	41,301	417,804
Deferred inflows related to OPEB	100,107	10,981	111,088
Deferred inflows related to leases	288,672	-	288,672
Total deferred inflows of resources	765,282	52,282	817,564
Net Position			
Net investment in capital assets	51,521,694	18,988,777	70,510,471
Restricted for			
Highways and streets	1,643,474	-	1,643,474
Community development	1,075,922	-	1,075,922
Capital projects	10,900,895	8,836,171	19,737,066
OPEB	84,141	9,230	93,371
Unrestricted	1,051,689	7,534,064	8,585,753
Total net position	66,277,815	35,368,242	101,646,057
Total liabilities, deferred inflows of resources, and net position	\$ 78,319,403	\$ 38,533,211	\$ 116,852,614

The accompanying notes are an integral part of the financial statements.

City of Cornelius, Oregon
Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Governmental Activities							
General government	\$ 2,444,534	\$ 2,205,938	\$ 433,893	\$ -	\$ 195,297	\$ -	\$ 195,297
Public safety	5,888,263	368,189	1,269	-	(5,518,805)	-	(5,518,805)
Highways and streets	1,494,977	1,560	-	1,116,950	(376,467)	-	(376,467)
Culture and recreation	1,884,698	5,539	30,559	2,442	(1,846,158)	-	(1,846,158)
Interest on long-term debt	33,515	-	-	-	(33,515)	-	(33,515)
Total governmental activities	11,745,987	2,581,226	465,721	1,119,392	(7,579,648)	-	(7,579,648)
Business-Type Activities							
Water	3,439,307	3,963,205	-	431,120	-	955,018	955,018
Sanitary sewer	4,533,932	5,020,931	-	26,912	-	513,911	513,911
Surface water management	1,204,461	1,395,037	-	204,159	-	394,735	394,735
Total business-type activities	9,177,700	10,379,173	-	662,191	-	1,863,664	1,863,664
Total activities	\$ 20,923,687	\$ 12,960,399	\$ 465,721	\$ 1,781,583	(7,579,648)	1,863,664	(5,715,984)
General Revenues							
Taxes							
Property taxes					6,176,808	-	6,176,808
Local motor vehicle fuel tax					227,094	-	227,094
Franchise taxes					636,134	-	636,134
Intergovernmental					2,518,603	-	2,518,603
Interest earnings					971,944	792,968	1,764,912
Gain on sale of assets					12,436	60,978	73,414
Miscellaneous					326,372	477	326,849
Total general revenues					10,869,391	854,423	11,723,814
Transfers					(16,471)	16,471	-
Change in net position					3,273,272	2,734,558	6,007,830
Net position, beginning of year					63,004,543	32,633,684	95,638,227
Net position, end of year					\$ 66,277,815	\$ 35,368,242	\$ 101,646,057

The accompanying notes are an integral part of the financial statements.

City of Cornelius, Oregon

Section Summary – Fund Financial Statements – Major Governmental Funds June 30, 2025

General Fund

The General Fund accounts for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General Fund includes such activities as general government, public safety, library operations, parks, and recreations.

Street and Pathway Fund

The Street and Pathway Fund accounts for revenue derived from state, county, and local fuel tax that is used for repair, maintenance, and construction of streets and pathways.

Traffic Development Fund

The purpose of this fund is to build new, reconstruct, and increase the safe capacity of streets, sidewalks, signals, and bridges within the City of Cornelius.

City of Cornelius, Oregon
Balance Sheet – Governmental Funds
June 30, 2025

		Special Revenue	Capital Projects	Other Governmental Funds	Total
	General	Street and Pathway Fund	Traffic Development		
Assets					
Cash and investments	\$ 5,390,377	\$ 1,659,917	\$ 9,692,132	\$ 2,284,015	\$ 19,026,441
Property taxes receivable	98,630	-	-	9,382	108,012
Accounts receivable, net	534,019	170,826	-	-	704,845
Assessments receivable	143,817	-	-	-	143,817
Lease receivable	288,672	-	-	-	288,672
Total assets	<u>\$ 6,455,515</u>	<u>\$ 1,830,743</u>	<u>\$ 9,692,132</u>	<u>\$ 2,293,397</u>	<u>\$ 20,271,787</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 845,636	\$ 187,269	\$ 5	\$ 2,341	\$ 1,035,251
Accrued payroll and payroll liabilities	88,403	-	-	-	88,403
Total liabilities	934,039	187,269	5	2,341	1,123,654
Deferred Inflows of Resources					
Unavailable revenue - property taxes	69,263	-	-	6,366	75,629
Unavailable revenue - assessments	143,817	-	-	-	143,817
Unavailable revenue - leases	288,672	-	-	-	288,672
Total deferred inflows of resources	<u>501,752</u>	<u>-</u>	<u>-</u>	<u>6,366</u>	<u>508,118</u>
Fund Balances					
Restricted for					
Highways and streets	-	1,643,474	-	-	1,643,474
Community development	-	-	-	1,075,922	1,075,922
Capital projects	-	-	9,692,127	1,208,768	10,900,895
Unassigned	5,019,724	-	-	-	5,019,724
Total fund balances	<u>5,019,724</u>	<u>1,643,474</u>	<u>9,692,127</u>	<u>2,284,690</u>	<u>18,640,015</u>
Total liabilities, deferred Inflows of resources, and fund balances	<u>\$ 6,455,515</u>	<u>\$ 1,830,743</u>	<u>\$ 9,692,132</u>	<u>\$ 2,293,397</u>	<u>\$ 20,271,787</u>

The accompanying notes are an integral part of the financial statements.

City of Cornelius, Oregon
Reconciliation of Balance Sheet Governmental Funds
to the Statement of Net Position
June 30, 2025

Fund balances	\$ 18,640,015
Capital assets are not financial resources in governmental funds, but are reported in the Statement of Net Position at their net depreciable value.	54,976,000
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	219,446
Internal service funds are proprietary-type funds and not reported with governmental funds. However, because a portion of the internal service funds benefit governmental activities, a portion of their assets, liabilities, and net position are reported along with governmental activities in the Statement of Net Position.	311,502
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	
Long-term debt	(3,454,306)
Pension and OPEB and related deferred outflows and inflows	(4,122,459)
Compensated absences	(276,399)
Interest payable	(15,984)
Net position of governmental activities	<u>\$ 66,277,815</u>

The accompanying notes are an integral part of the financial statements.

City of Cornelius, Oregon
Statement of Revenues, Expenditures, and Changes
in Fund Balances – Governmental Funds
Year Ended June 30, 2025

		Special Revenue	Capital Projects	Other	
	General Fund	Street and Pathway Fund	Traffic Development	Governmental Funds	Total
Revenues					
Taxes and assessments	\$ 5,551,423	\$ -	\$ -	\$ 610,937	\$ 6,162,360
Franchise fees	1,077,929	-	-	-	1,077,929
License, permits, and fees	1,739,007	228,654	1,089,952	2,442	3,060,055
Intergovernmental	1,356,396	1,459,466	-	-	2,815,862
Grants	432,288	25,435	-	-	457,723
Fines and forfeitures	37,335	-	-	-	37,335
Interest revenue	315,810	76,604	435,473	122,298	950,185
Miscellaneous revenue	316,308	3,285	-	-	319,593
Total revenues	10,826,496	1,793,444	1,525,425	735,677	14,881,042
Expenditures					
Current					
General government	2,102,302	-	-	-	2,102,302
Community development	-	-	-	53,628	53,628
Public safety	5,733,732	-	-	-	5,733,732
Highways and streets	-	1,036,672	-	-	1,036,672
Culture and recreation	1,530,591	-	-	-	1,530,591
Capital outlay	5,620,880	846,241	-	324,073	6,791,194
Debt service					
Principal	31,652	-	-	-	31,652
Interest	18,099	-	-	-	18,099
Total expenditures	15,037,256	1,882,913	-	377,701	17,297,870
Revenues Over (Under) Expenditures	(4,210,760)	(89,469)	1,525,425	357,976	(2,416,828)
Other Financing Sources (Uses)					
Transfers in	362,176	91,491	-	-	453,667
Transfers out	(21,961)	-	(86,001)	(362,176)	(470,138)
Gain (loss) on sale of assets	10,111	-	-	-	10,111
Proceeds from issuance of debt	3,371,125	-	-	-	3,371,125
Total other financing sources (uses)	3,721,451	91,491	(86,001)	(362,176)	3,364,765
Net change in fund balances	(489,309)	2,022	1,439,424	(4,200)	947,937
Fund balances, beginning of year	5,509,033	1,641,452	8,252,703	2,288,890	17,692,078
Fund balances, end of year	\$ 5,019,724	\$ 1,643,474	\$ 9,692,127	\$ 2,284,690	\$ 18,640,015

The accompanying notes are an integral part of the financial statements.

City of Cornelius, Oregon
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances – Governmental Funds to the Statement of Activities
Year Ended June 30, 2025

Net change in fund balances - total governmental funds **\$ 947,937**

Governmental funds report pension and OPEB contributions as expenditures. However, in the statements of activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as an expense.

Pension expense	(313,786)
OPEB expense	13,811

The statement of revenues, expenditures, and changes in fund balances report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

Current year depreciation	(865,890)
Capital asset additions	6,873,215

Some revenues reported in the statement of activities do not provide current financial resources in the governmental funds. (11,867)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Issuance of long-term debt	(3,371,125)
Debt service principal payments	31,652
Changes in compensated absences	(70,141)
Accrued interest expense	(15,267)

Internal service funds are used by management to charge the costs of the administrative services department to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

54,733

Change in net position of governmental activities	\$ 3,273,272
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City of Cornelius, Oregon

Section Summary – Fund Financial Statements – Enterprise Funds June 30, 2025

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

Water Operations

Water Fund

The Water Fund accounts for water services for residents of the City. The principal revenue source is from user fees. The primary expenditure is for system operations.

Fixed Assets Water Fund

The Fixed Assets Water Fund is used to implement the Water System Master Plan, provided sufficient revenue is generated from the water rate.

Sanitary Sewer Operations

Sanitary Sewer Fund

The Sanitary Sewer Fund accounts for sewer services for residents of the City. The principal revenue source is from user fees. The primary expenditure is for system operations.

Fixed Assets Sanitary Sewer Fund

The Fixed Assets Sanitary Sewer Fund accounts for expenditures on major construction projects or equipment acquisition. The principal resources are system development charges.

Surface Water Management Operations

Surface Water Management Fund

The Surface Water Management Fund accounts for storm drain services for residents of the City. The principal revenue source is from user fees. The primary expenditure is for system operations.

Fixed Assets Surface Water Management Fund

The Fixed Assets Surface Water Management Fund is used to implement the Storm Sewer System Master Plan provided there are sufficient revenues from operating rates and system development charges.

For Generally Accepted Accounting Principles purposes, these aforementioned funds are consolidated and included as three separate Enterprise funds.

City of Cornelius, Oregon

Section Summary – Fund Financial Statements – Internal Service Fund June 30, 2025

This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Internal Service Fund

This fund accounts for services provided to other departments or agencies within the City on a cost reimbursement basis.

City of Cornelius, Oregon
Statement of Fund Net Position – Proprietary Funds
June 30, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities	
	Water Operations	Sanitary Sewer Operations	Surface Water Management Operations	Total	Internal Service
Assets					
Current assets					
Cash and investments	\$ 7,783,641	\$ 4,093,347	\$ 4,468,870	\$ 16,345,858	\$ 587,034
Accounts receivable, net	355,479	398,649	146,051	900,179	10,289
Inventories	140,430	4,957	746	146,133	-
Total current assets	8,279,550	4,496,953	4,615,667	17,392,170	597,323
Noncurrent assets					
Capital assets, net	14,124,812	4,499,231	1,992,202	20,616,245	-
OPEB asset	1,733	4,588	2,909	9,230	-
Total noncurrent assets	14,126,545	4,503,819	1,995,111	20,625,475	-
Total assets	22,406,095	9,000,772	6,610,778	38,017,645	597,323
Deferred Outflows of Resources					
Deferred outflows related to pensions	53,654	142,042	90,082	285,778	-
Deferred outflows related to OPEB	274	725	460	1,459	-
Total deferred outflows of resources	53,928	142,767	90,542	287,237	-
Total assets and deferred outflows of resources	\$ 22,460,023	\$ 9,143,539	\$ 6,701,320	\$ 38,304,882	\$ 597,323
Liabilities, Deferred Inflows of Resources, and Net Position					
Current liabilities					
Accounts payable	\$ 326,680	\$ 327,601	\$ 29,225	\$ 683,506	\$ 93,068
Deposits	6,000	-	-	6,000	-
Accrued interest	28,481	-	-	28,481	-
Current accrued compensated absences	2,351	2,351	2,351	7,053	-
Current portion of long-term debt	87,503	-	-	87,503	-
Total current liabilities	451,015	329,952	31,576	812,543	93,068
Noncurrent liabilities					
Noncurrent accrued compensated absences	9,401	9,401	9,401	28,203	-
Noncurrent portion of long-term debt	1,539,965	-	-	1,539,965	-
Net pension liability	128,436	340,018	215,637	684,091	-
OPEB Liability	2,311	6,117	3,880	12,308	-
Total noncurrent liabilities	1,680,113	355,536	228,918	2,264,567	-
Total liabilities	2,131,128	685,488	260,494	3,077,110	93,068
Deferred Inflows of Resources					
Deferred inflows related to pensions	7,754	20,528	13,019	41,301	-
Deferred inflows related to OPEB	2,062	5,458	3,461	10,981	-
Total deferred inflows of resources	9,816	25,986	16,480	52,282	-
Fund Net Position					
Net investment in capital assets	12,497,344	4,499,231	1,992,202	18,988,777	-
Restricted for					
Capital projects	4,729,542	1,760,843	2,345,786	8,836,171	-
OPEB	1,733	4,588	2,909	9,230	-
Unrestricted	3,090,460	2,167,403	2,083,449	7,341,312	504,255
Total fund net position	20,319,079	8,432,065	6,424,346	35,175,490	504,255
Total liabilities, deferred inflows of resources, and fund net position	\$ 22,460,023	\$ 9,143,539	\$ 6,701,320	\$ 38,304,882	\$ 597,323
Total net position				\$ 35,175,490	
Internal balances resulting from transactions between the governmental activities, business-type activities, and internal service funds				192,752	
Net position of business-type activities				\$ 35,368,242	

The accompanying notes are an integral part of the financial statements.

City of Cornelius, Oregon
Statement of Revenues, Expenses, and Changes in Fund
Net Position – Proprietary Funds
Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water Operations	Sanitary Sewer Operations	Surface Water Management Operations	Total	Internal Service
Operating Revenues					
Charges for services	\$ 3,386,509	\$ 4,213,252	\$ 1,395,037	\$ 8,994,798	\$ 2,758,526
Licenses, permits, and fees	576,696	807,679	-	1,384,375	8,650
Intergovernmental	-	-	-	-	53,017
Miscellaneous income	-	477	-	477	19,855
Total operating revenues	3,963,205	5,021,408	1,395,037	10,379,650	2,840,048
Operating Expenses					
Materials and services	3,096,654	4,177,511	947,365	8,221,530	1,312,542
Personnel services	128,454	257,511	174,822	560,787	1,334,034
Depreciation expense	190,443	118,919	103,320	412,682	93,311
Total operating expenses	3,415,551	4,553,941	1,225,507	9,194,999	2,739,887
Operating Income	547,654	467,467	169,530	1,184,651	100,161
Nonoperating Revenues (Expenses)					
Interest income	402,535	188,807	201,626	792,968	21,759
Interest expense	(49,887)	-	-	(49,887)	-
Gain (loss) on sale of assets	25,326	30,426	5,226	60,978	-
Total nonoperating revenues (expenses)	377,974	219,233	206,852	804,059	21,759
Net Income Before Contributions and Transfers	925,628	686,700	376,382	1,988,710	121,920
Capital contributions	431,120	26,912	204,159	662,191	-
Transfers in	-	-	16,471	16,471	-
Change in fund net position	1,356,748	713,612	597,012	2,667,372	121,920
Fund net position, beginning of year	18,962,331	7,718,453	5,827,334	32,508,118	382,335
Fund net position, end of year	\$ 20,319,079	\$ 8,432,065	\$ 6,424,346	\$ 35,175,490	\$ 504,255

Some amounts reported for business-type activities in the statement of activities are different because:

Change in net position, enterprise funds	\$ 2,667,372
A portion of the net revenue (expenses) of internal service funds is allocated to business-type activities	67,186
Total change in net position of business-type activities	\$ 2,734,558

The accompanying notes are an integral part of the financial statements.

City of Cornelius, Oregon
Statement of Cash Flows – Proprietary Funds
Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities	
	Water Operations	Sanitary Sewer Operations	Surface Water Management Operations	Totals	Internal Service
Cash flows from operating activities					
Cash received from customers	\$ 3,927,039	\$ 5,002,492	\$ 1,398,048	\$ 10,327,579	\$ 2,830,925
Cash paid to employees for salaries and benefits	(118,237)	(215,678)	(171,320)	(505,235)	(1,427,345)
Cash paid to suppliers	(3,029,670)	(4,363,395)	(1,216,835)	(8,609,900)	(1,310,264)
<i>Net cash provided by (used in) operating activities</i>	779,132	423,419	9,893	1,212,444	93,316
Cash flows from noncapital financing activities					
Transfers in	-	-	16,471	16,471	-
Cash flows from capital and related financing activities					
Purchase of capital assets	(2,390,239)	(458,412)	(117,750)	(2,966,401)	-
Proceeds on sale of assets	25,326	30,426	5,226	60,978	-
Principal paid on long-term debt	(84,955)	-	-	(84,955)	-
Interest paid	(51,373)	-	-	(51,373)	-
System development receipts	431,120	26,912	204,159	662,191	-
<i>Net cash provided by (used in) capital and related financing activities</i>	(2,070,121)	(401,074)	91,635	(2,379,560)	-
Cash flows from investing activities					
Interest received	402,535	188,807	201,626	792,968	21,759
<i>Increase (decrease) in cash and investments</i>	(888,454)	211,152	319,625	(357,677)	115,075
Cash and investments, beginning of year	8,672,095	3,882,195	4,149,245	16,703,535	471,959
Cash and investments, end of year	\$ 7,783,641	\$ 4,093,347	\$ 4,468,870	\$ 16,345,858	\$ 587,034
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities					
Operating income	\$ 547,654	\$ 467,467	\$ 169,530	\$ 1,184,651	\$ 100,161
Adjustments					
Depreciation	190,443	118,919	103,320	412,682	-
Decrease (increase) in					
Accounts receivable	(36,166)	(18,916)	3,011	(52,071)	(9,123)
Inventories	(6,098)	(2,195)	7	(8,286)	-
OPEB asset	128	(143)	521	506	-
Deferred outflows	(15,682)	(51,430)	(20,076)	(87,188)	-
Increase (decrease) in					
Accounts payable	73,082	(185,888)	(269,478)	(382,284)	2,278
Deposits	-	-	-	-	-
Net pension liability	27,861	99,831	30,335	158,027	-
OPEB liability	33	676	(317)	392	-
Deferred inflows	(3,839)	(6,622)	(8,677)	(19,138)	-
Accrued compensated absences	1,716	1,720	1,717	5,153	-
<i>Net cash provided by (used in) operating activities</i>	\$ 779,132	\$ 423,419	\$ 9,893	\$ 1,212,444	\$ 93,316

The accompanying notes are an integral part of the financial statements.

City of Cornelius, Oregon
Notes to Basic Financial Statements
June 30, 2025

1) Summary of Significant Accounting Policies

Description of Reporting Entity

The City is an Oregon municipal corporation founded in 1893. The City is governed by an elected mayor and four-member council. Administration functions are delegated to individuals who reports to and are responsible to the mayor and council. The chief administrative officer is the City Manager.

The financial statements of the City of Cornelius, Oregon, have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

As required by GAAP, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. The City's financial statements include the Cornelius Urban Renewal Agency as a blended component unit. The City Council and the Directors of the Cornelius Urban Renewal Agency are composed of the same individuals.

Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Government-wide statements display information about the City as a whole. These statements include all the financial activities of the City. Generally, the effect of interfund activity has been eliminated to minimize the double-counting of internal activities. Exceptions to this include interfund services provided and/or used. Interfund services provided and/or used are accounted for as revenues and expenses since the elimination of such revenues and expenses would distort the direct costs and program revenues reported for the various functions. The aggregated statements consist of the Statement of Net Position and the Statement of Activities.

City of Cornelius, Oregon
Notes to Basic Financial Statements
June 30, 2025

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. *Direct expenses* are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. *Program revenues* include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund financial statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental and proprietary. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are consolidated into a single column in the financial section of the basic financial statements and are detailed in the supplemental information.

Basis of Presentation

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The GASB 34 model sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and proprietary combined) for the determination of major funds. Nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

The City reports the following major governmental funds:

General Fund: Accounts for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds.

Street and Pathway Fund: A special revenue fund whose major revenues as highway gas taxes and major expenditures are related to maintenance of City streets.

Traffic Development Fund: A capital projects fund whose primary sources of revenue are system development charges and primary expenditures are transfers out to the Street and Pathway fund.

City of Cornelius, Oregon
Notes to Basic Financial Statements
June 30, 2025

The City reports each of its three proprietary funds as major funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges. The City reports the following proprietary funds:

Water Operations

Sanitary Sewer Operations

Surface Water Management Operations

Additionally, the government reports the following fund types:

Internal Service Fund accounts for administration services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

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

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

The Internal Service Fund includes the following departments: Administrative, Information Technology, Facilities, and Public Works – Support.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe which transactions are recorded with the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus.

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

City of Cornelius, Oregon
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Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Unavailable revenues arise in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable revenue consists of uncollected property taxes, assessments, and leases not deemed available to financial operation of the current period. In the government-wide Statement of Net Position, with a full accrual basis of accounting, revenue must be recognized as soon as it is earned regardless of its availability. Thus, the liability created on the Governmental Fund Balance Sheet for unavailable revenue is eliminated. Note that unavailable revenues also arise outside the scope of measurement focus and basis of accounting, such as when the City receives resources before it has a legal claim to them. For instance, when grant monies are received prior to the incurrence of qualifying expenditures.

Similar to the way its revenues are recorded, governmental funds only record those expenditures that affect current financial resources. Principal and interest on general long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Vested compensated absences are recorded as expenditures when they mature. In the government-wide financial statements, however, with a full accrual basis of accounting, all expenditures affecting the economic resource status of the government must be recognized, thus, the expense and related accrued liability for long-term portions of debt and compensated absences must be included.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the financial statements.

City of Cornelius, Oregon
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Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principle ongoing operations. The principle operating revenues of the City's enterprise funds are charges to customers for sales and services. These funds also recognize fees intended to recover the cost of connecting new customers to the City's utility systems as operating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and overhead, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The financial statements have incorporated all applicable GASB pronouncements.

Cash and Investments

For the purposes of the statement of cash flows the City considers all highly liquid investments with an original maturity of three months or less when purchased, to be cash equivalents.

Investments included in cash and investments are reported at fair value. The City invests in the State of Oregon Local Government Investment Pool, which is authorized by Oregon Revised Statutes. Interest earned from pooled investments is allocated based on a fund's portion of the total investment balance. The City maintains depository insurance under federal depository insurance funds and state and financial institution collateral pools for its cash deposits and investments, except the Local Government Investment Pool, which is exempt from statutes requiring such insurance.

Receivables

Uncollected property taxes receivable collected within sixty days following year-end are considered measurable and available and are recognized as revenues. All other uncollected property taxes receivable are offset by unavailable revenue and, accordingly, have not been recorded as revenue. Property taxes are assessed and become a lien against the property as of July 1 each year and are payable in three installments on November 15, February 15, and May 15 following the lien date. Taxes unpaid and outstanding on May 16 are considered delinquent.

Assessments receivable are recognized at the time property owners are assessed for property improvements. Assessments receivable expected to be collected within sixty days following year-end and are considered measurable and available and are recognized as revenue. All other assessments receivable are offset by unavailable revenue and, accordingly, have not been recorded as revenue.

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Receivables for grants and state shared revenues, included in accounts receivable are recorded as revenues in governmental fund types as earned. Receivables of the proprietary fund types are recorded as revenues as earned, including services earned but not billed.

Interfund Loans Receivables/Payables

Interfund loans are classified as "Due to and due from other funds."

Inventories

Inventories in the proprietary funds consist of expendable supplies held for maintenance and improvements. Inventories are stated at cost using the consumption method.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, streetlights, etc.), are reported in the applicable governmental or business-type activities column in the governmental-wide financial statements. Capital assets are charged to expenditures as purchased in the governmental fund statements and capitalized in the proprietary fund statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service organization are reported at acquisition value rather than fair value.

Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest costs were capitalized during the year ended June 30, 2025.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings and improvements	20 to 50
Infrastructure	20 to 75
Equipment and vehicles	5 to 15

Monthly depreciation is taken in the year the assets are acquired or retired. Gains or losses from sales or retirements of capital assets are included in nonoperating revenues or expenses of the current period.

City of Cornelius, Oregon
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Intangible Capital Assets

Intangible capital assets, which include easements, water rights, timber rights, patents, trademarks, and computer software, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Intangible capital assets are charged to expenditures as purchased in the governmental fund statements and capitalized in the proprietary fund statements. Intangible capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated intangible capital assets are recorded at acquisition value rather than fair value.

Intangible capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Amortization on exhaustible intangible assets is recorded as an allocated expense in the Statement of Activities with accumulated amortization reflected in the Statement of Net Position and is provided on the straight-line basis over the estimated useful life of the asset.

Monthly amortization is taken in the year the assets are acquired or retired. Gains or losses from sales or retirements of intangible capital assets are included in operations of the current period.

Compensated Absences

The City accrues liabilities for compensated absences (such as vacation, sick leave, paid time off, holidays, parental leave, bereavement leave, and certain types of sabbatical leave) in accordance with GASB Statement No. 101, *Compensated Absences*. Under GASB 101, a liability is recognized for leave that has not been used if the leave is attributable to services already rendered, accumulates, and is more likely than not (greater than 50% likelihood) to be used for time off or otherwise paid in cash or settled through noncash means. The liability for compensated absences is measured using the pay or salary rates in effect at the reporting date, and includes salary-related payments such as the employer's share of social security and medicare taxes that are directly and incrementally associated with the leave. For leave that has been used but not yet paid or settled, the liability is measured at the amount of the cash payment or noncash settlement to be made for the use of the leave. Certain types of leave, such as parental leave, military leave, and jury duty leave, are recognized as liabilities only when the leave commences. Unlimited leave or holiday leave taken on a specific date is recognized only when used.

Funds used to liquidate accrued compensated absences included the general fund, street and pathway fund, water fund, sanitary sewer fund, surface water management fund, and the internal service fund.

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Long-Term Debt

Long-term debt directly related and expected to be paid from the proprietary funds is recorded in these funds. All other unmatured long-term debt is recorded in the statement of net position. Repayment of general bonded debt will be made from debt service funds.

Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The City has three items that qualify for reporting in this category. They are the deferred amounts relating to pensions and other postemployment benefits. These amounts are deferred and recognized as outflows of resources in the period when the City recognizes the expense/expenditures. Deferred outflows are included in the government-wide Statement of Net Position and the proprietary funds Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has five items that qualify for reporting in this category. The governmental funds report unavailable revenues from three sources: property taxes, assessments, and leases. These amounts will be recognized as revenue when available. The government-wide Statement of Net Position and the proprietary funds Statement of Net Position also reports deferred amounts related to pensions, other postemployment benefits, and leases. These amounts are deferred and will be recognized as a reduction of pension or other postemployment benefit expense in future years. For leases the deferred inflows are subsequently recognized as inflows (revenues) in the period in which they are earned, as the underlying lease obligations are satisfied and the right to use the leased asset is provided to the lessee. The recognition of deferred inflows ensures that lease revenue is recognized in the proper periods and reflects the economic substance of the lease arrangements.

Pension

The City reports its proportionate share of the Net Pension Liability of the Oregon Public Employees Retirement System (OPERS). A negative Net Pension Liability is reported as a Net Pension Asset. For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Postemployment Benefits Other than Pensions (OPEB)

The City reports two components of postemployment benefits other than pensions (OPEB) - Oregon Public Employees Retirement System Retiree Health Insurance Account (OPERS RHIA) and a single-employer defined benefit postemployment health plan administered by Citycounty Insurance Services (CIS).

The City reports its proportionate share of the Oregon Public Employees Retirement System Retiree Health Insurance Account (OPERS RHIA). A negative OPEB liability is reported as an OPEB asset. For purposes of measuring the City's OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of OPERS RHIA and additions to/deductions from OPERS RHIA's fiduciary net position have been determined on the same basis as they are reported by OPERS RHIA. For this purpose, the benefit payments are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The City reports an OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to the implicit subsidy arising from the City's single employer defined benefit postemployment health plan administered by CIS. For the purpose of measuring the City's OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on an actuarial valuation provided by CIS. Benefit payments are recognized when due and payable in accordance with benefit terms.

Net Position

In the government-wide financial statements and proprietary funds financial statements, net position is reported in three categories: net investment in capital assets; restricted net position; and unrestricted net position. Net investment in capital assets represents capital assets less accumulated depreciation less outstanding principal of related debt, net of the unspent proceeds of capital debt. Restricted net position represents net position restricted by parties outside of the City (such as creditors, grantors, contributors, laws, and regulations of other governments). The nonexpendable portion of permanent funds is reported as a component of restricted net position. The City's other restricted net position is temporarily restricted (ultimately expendable) assets. All other net position is considered unrestricted.

Fund Balance

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable - Includes amounts not immediately converted to cash, such as prepaid items and inventory.

City of Cornelius, Oregon
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Restricted – Includes amounts that are restricted by external creditors, grantors, or contributors, or restricted by legal constitutional provisions.

Committed – Includes amounts that can be used only for the specific purposes determined by resolution by the City Council, the City's highest level of decision-making authority. Committed amounts may not be used for any other purpose unless the City Council removes the constraint by similar council action. Commitments of fund balance must be made prior to the end of the fiscal year.

Assigned – Includes amounts assigned for specific purposes by council action who authorizes, by resolution, the Budget Officer, or City Manager to assign fund balance. Assigned fund balance is also established by the Council through adoption or amendment of the budget as intended for specific purpose. Assignments of fund balance can be done at any time, including after the fiscal year-end date.

Unassigned – This is the residual classification used for those balances not assigned to another category. The General fund is the only fund that reports a positive unassigned fund balance. However, due to expenditures incurred for specific purposes exceeding amounts that are restricted, committed or assigned to those purposes, it may be necessary to report negative unassigned fund balance in governmental funds.

Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use it is the City's policy to use committed resources first, then assigned, and then unassigned as they are needed.

Leases

The City leases property to third-party tenants under lease agreements accounted for in accordance with GASB Statement No. 87. Agreements include both fixed-term and short-term (12 months or less) leases. For leases exceeding 12 months, the City recognizes a lease receivable and a deferred inflow of resources at the lease commencement date. The use of premises is restricted to the permitted uses specified in each lease (such as retail, food services, or event uses), and tenants must comply with all relevant laws and regulations. Leases generally require the tenant to maintain insurance, comply with maintenance obligations, and prohibit assignment or sublease without landlord approval. Variable payments not included in the measurement of the lease receivable (such as utilities reimbursements) are recognized in the period in which they are earned. The City may terminate short-term leases with at least 30 days' notice, and longer-term agreements may be terminated upon default, casualty, condemnation, or according to other specified contractual provisions

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted requires that management make estimates and assumptions which affect the reporting amounts of assets and liabilities, disclosure of contingent assets

City of Cornelius, Oregon
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and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2) Cash and Investments

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the Statement of Net Position as part of "cash and investments."

	Carrying/Fair Value
Cash	
Deposits with financial institutions	\$ 435,121
Cash on hand	950
Investments	
Local government investment pool	35,523,263
	\$ 35,959,334

Deposits

The book balance of the City's bank deposits was \$435,121 and the bank balance was \$876,639 at year-end. The difference is due to transactions in process. Bank deposits are secured to legal limits by federal deposit insurance. The remaining amount is secured in accordance with ORS 295 under a collateral program administered by the Oregon State Treasurer.

Investments

The State Treasurer of the State of Oregon maintains the Oregon Short-Term Fund, of which the Local Government Investment Pool is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, these investment funds are invested as a prudent investor would do, exercising reasonable care, skill, and caution. The Oregon Short-Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS294.805 to 294.895). At June 30, 2025, the fair value of the position in the Oregon Short Term Investment Pool was approximately equal to the value of the pool shares. The investment in the Oregon Short-Term Fund is not subject to classification. Separate financial statements for the Oregon Short-Term Fund are available from the Oregon State Treasurer.

City of Cornelius, Oregon
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Interest Rate Risk

The City does not have a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the City's deposits may not be returned. The Federal Depositary Insurance Corporation (FDIC) provides insurance for the City's deposits up to \$250,000 each for the aggregate of all demand deposits and the aggregate of all-time deposit and savings accounts at each financial institution.

Deposits in excess of FDIC coverage are with institutions covered by the Public Funds Collateralization program (PFCP). The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public funds if they are adequately capitalized or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all Oregon public funds bank depositories is available to repay deposits of public funds of governmental entities. As of June 30, 2025, \$626,639 of the City's bank balances were exposed to custodial credit risk as they were collateralized under PFCP.

Custodial Risk – Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of its investments or collateralized securities that are in possession of an outside party. The City's investment policy, in accordance with Oregon Revised Statutes, limits the types of investments that may be held and does not allow securities to be held by the counterparty.

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Council. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made a custodian of or has control of any fund. The LGIP is comingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill, and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe there are any substantial custodial risks related to investment in the LGIP. The LGIP is not rated for credit quality.

City of Cornelius, Oregon
Notes to Basic Financial Statements
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3) Leases Receivable and Revenues

In May 2025 the City of Cornelius purchased a commercial building and has entered into lease agreements accounted for in accordance with GASB Statement No. 87 as lessor that includes retail, restaurant, and storage spaces. The terms of these leases vary and include both fixed-term and month-to-month agreements, with certain leases extending through July 2030. The applicable interest rate used for the present value measurement of lease receivables is 4.6%. Total lease revenue recognized for the fiscal year ended June 30, 2025 was \$53,014.

4) Capital Assets

The summary of capital assets for governmental activities for the year ended June 30, 2025, is as follows:

	Balances July 1, 2024	Additions	Retirements	Transfers	Balances June 30, 2025
Nondepreciable assets					
Land	\$ 1,884,067	\$ 2,404,388	\$ -	\$ -	\$ 4,288,455
Intangibles	16,088,232	-	-	-	16,088,232
Construction in progress	2,029,914	879,846	-	(885,510)	2,024,250
Subtotal, nondepreciable assets	20,002,213	3,284,234	-	(885,510)	22,400,937
Depreciable assets					
Buildings	8,890,957	2,869,737	-	-	11,760,694
Improvements	5,224,704	29,082	-	619,700	5,873,486
Equipment	1,437,682	21,425	-	-	1,459,107
Vehicles	1,529,902	76,885	(25,120)	-	1,581,667
Infrastructure	22,039,694	591,852	-	265,810	22,897,356
Subtotal, depreciable assets	39,122,939	3,588,981	(25,120)	885,510	43,572,310
Accumulated depreciation					
Buildings	(2,649,489)	(172,759)	-	-	(2,822,248)
Improvements	(2,060,903)	(188,389)	-	-	(2,249,292)
Equipment	(833,841)	(55,343)	-	-	(889,184)
Vehicles	(1,060,991)	(104,850)	25,120	-	(1,140,721)
Infrastructure	(3,551,253)	(344,549)	-	-	(3,895,802)
Total accumulated depreciation	(10,156,477)	(865,890)	25,120	-	(10,997,247)
Total depreciable assets, net	28,966,462	2,723,091	-	885,510	32,575,063
Net capital assets	\$ 48,968,675	\$ 6,007,325	\$ -	\$ -	\$ 54,976,000

City of Cornelius, Oregon
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Depreciation expense for governmental activities was charged as follows:

General government	\$ 180,982
Public safety	175,939
Highways and streets	433,244
Culture and recreation	75,725
	<u>\$ 865,890</u>

The summary of capital assets for business-type activities for the year ended June 30, 2025, is as follows:

	Balances July 1, 2024	Additions	Retirements	Transfers	Balances June 30, 2025
Nondepreciable assets					
Land	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Intangibles	2,978,358	-	-	-	2,978,358
Construction in progress	1,357,166	1,997,656	-	(390,675)	2,964,147
Subtotal, nondepreciable assets	4,355,524	1,997,656	-	(390,675)	5,962,505
Depreciable assets					
Buildings	2,032,770	-	-		2,032,770
Improvements	403,438	-	-		403,438
Equipment	924,159	199,386	(80,000)	-	1,043,545
Vehicles	1,773,514	315,093	(94,790)	-	1,993,817
Infrastructure	14,466,170	454,268	-	390,675	15,311,113
Subtotal, depreciable assets	19,600,051	968,747	(174,790)	390,675	20,784,683
Accumulated depreciation					
Buildings	(941,349)	(39,751)	-	-	(981,100)
Improvements	(165,903)	(11,578)	-	-	(177,481)
Equipment	(505,452)	(47,803)	80,000	-	(473,255)
Vehicles	(824,154)	(126,594)	94,790	-	(855,958)
Infrastructure	(3,456,193)	(186,956)	-	-	(3,643,149)
Total accumulated depreciation	(5,893,051)	(412,682)	174,790	-	(6,130,943)
Total depreciable assets, net	13,707,000	556,065	-	390,675	14,653,740
Net capital assets	\$ 18,062,524	\$ 2,553,721	\$ -	\$ -	\$ 20,616,245

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Depreciation expense for business-type activities was charged as follows:

Water	\$ 190,443
Sanitary sewer	118,919
Surface water management	103,320
	<u>\$ 412,682</u>

5) Interfund Transfers

Transfers From	Transfers To				
	Governmental Activities		Business-Type Activities		
	General	Street and Pathway	Surface Water Management	Internal Service	Total
Governmental activities					
General	\$ -	\$ 5,490	\$ 16,471	\$ 924,419	\$ 946,380
Street and pathway	239,689	-	-	290,151	529,840
Traffic development	-	86,001	-	-	86,001
Nonmajor governmental funds	362,176	-	-	-	362,176
Business-type activities					
Water	178,996	-	-	579,877	758,873
Sanitary sewer	14,436	-	-	444,024	458,460
Surface water management	5,703	-	-	467,041	472,744
Total	\$ 801,000	\$ 91,491	\$ 16,471	\$ 2,705,512	\$ 3,614,474

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect from them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting receipts to the debt service fund as debt service payments become due, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (4) to provide operational resources to funds providing services.

City of Cornelius, Oregon
Notes to Basic Financial Statements
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6) Long-Term Debt

Long-term debt transactions for the year were as follows:

	Outstanding July 1, 2024	Additions	Reductions	Outstanding June 30, 2025	Due Within One Year
Governmental activities					
Notes/loans from direct borrowings	\$ 114,833	\$ 3,371,125	\$ 31,652	\$ 3,454,306	\$ 120,193
Compensated absences	206,258	276,399	206,258	276,399	55,280
Total governmental activities	<u>\$ 321,091</u>	<u>\$ 3,647,524</u>	<u>\$ 237,910</u>	<u>\$ 3,730,705</u>	<u>\$ 175,473</u>
Business-type activities					
Notes from direct borrowings	\$ 1,712,423	\$ -	\$ 84,955	\$ 1,627,468	\$ 87,503
Compensated absences	30,108	35,258	30,108	35,258	7,052
Total business-type activities	<u>\$ 1,742,531</u>	<u>\$ 35,258</u>	<u>\$ 115,063</u>	<u>\$ 1,662,726</u>	<u>\$ 94,555</u>

Notes from Direct Borrowings – Governmental Activities

Cornelius Rural Protection Fire District Loan Payable: In March 2014, the City entered into an agreement with the Cornelius Rural Fire Protection District to fund the City's portion (\$331,387) of the jointly owned Fire Engine. The City will repay this amount in quarterly payments over 15 years with 2.5% interest.

The loan is secured by equipment. In the event of default, the loan becomes immediately due and payable.

Grande Foods Property Seller Financing: In May 2025, the City of Cornelius acquired the property at 1655 N Adair Street through a Purchase and Sale Agreement with seller financing in the amount of \$3,371,125. The seller-financed amount is amortized over 20 years with monthly payments of \$23,190, including interest at 5.50% per annum, with a balloon payment due at year 10.

Annual debt service requirements to maturity for notes payable are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	\$ 120,193	\$ 184,642	\$ 304,835
2027	126,209	178,627	304,836
2028	132,544	172,291	304,835
2029	128,294	165,644	293,938
2030	119,160	159,114	278,274
2031-2035	2,827,906	677,043	3,504,949
	<u>\$ 3,454,306</u>	<u>\$ 1,537,361</u>	<u>\$ 4,991,667</u>

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Notes from Direct Borrowings – Business Type Activities

Business Oregon Aquifer Storage and Recovery Loan: In November 2013, the City entered into an agreement with the Business Oregon Infrastructure Finance Authority under which the City received \$2,778,208, of which \$750,000 was forgiven in 2020. The remaining balance is due in annual payments beginning in December 2020, including 3.0% interest.

The note is secured by the full faith and credit of the City. In addition, net revenues of the system have been pledged as payment for the obligation. In the event of default, the note becomes immediately due and payable.

Annual debt service requirements to maturity for notes payable are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	\$ 87,503	\$ 48,824	\$ 136,327
2027	90,129	46,199	136,328
2028	92,832	43,495	136,327
2029	95,617	40,710	136,327
2030	98,486	37,842	136,328
2031-2035	538,561	143,076	681,637
2036-2040	624,340	53,327	677,667
	\$ 1,627,468	\$ 413,473	\$ 2,040,941

7) **Pension Plan**

Plan Description

Employees of the City are provided with pensions through the Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan, the Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Annual Comprehensive Financial Report and Actuarial Valuation that can be obtained at <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Benefits Provided

Tier One/Tier Two Retirement Benefit

Pension Benefits. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for fire members). General service employees may retire after reaching age 55. Fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits. Upon the death of a nonretired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- The member was employed by a PERS employer at the time of death,
- The member died within 120 days after termination of PERS-covered employment,
- The member died as a result of injury sustained while employed in a PERS covered job, or
- The member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for fire members) when determining the monthly benefit.

Benefit Changes. After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit

City of Cornelius, Oregon
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fluctuations due to changes in the fair value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living (COLA) changes. The COLA is capped at 2.0 percent.

OPSRP Pension Program

Pension Benefits. The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age. For general service members, 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit. For police and fire members, 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 55 (effective January 1, 2025), or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits. Upon the death of a nonretired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits. A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement. Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

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Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits. Upon the death of a nonretired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping. OPERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022, actuarial valuation as subsequently modified by 2013 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2023. The City's contribution rates for the period were 24.86% for Tier One/Tier Two members, 20.85% OPSRP General Service members and 25.64% for OPSRP Fire members. The City's total contributions were \$885,202. Covered employees are required to contribute 6% of their salary to the Plan. The General Fund is the governmental fund that will be primarily used to liquidate the net PERS pension liability based on the high level of staffing that is funded from this fund.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the City reported a liability of \$6,920,359 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to June 30, 2024. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the City's proportion was 0.0311%, compared to 0.0297% from its proportion measured as of June 30, 2023.

City of Cornelius, Oregon
Notes to Basic Financial Statements
June 30, 2025

For the year ended June 30, 2025, the City's recognized pension expense of \$367,241. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 409,967	\$ 16,517
Changes of assumptions	695,775	891
Net difference between projected and actual earnings on investments	439,636	-
Changes in proportionate share	424,705	24,964
Differences between employer contributions and proportionate share of contributions	35,677	375,432
Contributions subsequent to measurement date	885,203	-
Total	<u>\$ 2,890,963</u>	<u>\$ 417,804</u>

Deferred outflows of resources related to pensions of \$885,203 resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or an increase in the net pension asset in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as an addition and as follows:

Fiscal Year Ending June 30,	
2026	\$ 43,534
2027	805,154
2028	430,629
2029	250,410
2030	58,227
Total	<u>\$ 1,587,956</u>

City of Cornelius, Oregon
Notes to Basic Financial Statements
June 30, 2025

Actuarial Methods and Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset Valuation Method	Fair value of assets
Actuarial Assumptions:	
Inflation Rate	2.40%
Investment Rate of Return	6.90%
Projected Salary Increases/Cost of Living Adjustments	3.40% overall payroll growth; salaries for individuals are assumed to grow at a blend of 2.00% COLA and graded COLA (1.25%/.015%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<i>Healthy retirees and beneficiaries:</i> Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <i>Active members:</i> Pub-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <i>Disabled retirees:</i> Pub-2010 Disable Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2022 experience study which reviewed experience for the four-year period ending on December 31, 2022.

City of Cornelius, Oregon
Notes to Basic Financial Statements
June 30, 2025

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target	20-Year Annualized Geometric Mean
Global Equity	27.50 %	7.07 %
Private Equity	25.50	8.83
Core Fixed Income	25.00	4.50
Real Estate	12.25	5.83
Master Limited Partnerships	0.75	6.02
Infrastructure	1.50	6.51
Hedge Fund of Funds - Multistrategy	1.25	6.27
Hedge Fund Equity - Hedge	0.63	6.48
Hedge Fund - Macro	5.62	4.83
Assumed Inflation - Mean		2.35

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 10,916,585	\$ 6,920,359	\$ 3,573,324

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

8) Postemployment Benefits Other than Pensions

The other postemployment benefits (OPEB) for the City combines two separate plans. The City provides an implicit rate subsidy for retiree health insurance premiums, and a contribution to the State of Oregon's PERS cost-sharing multiple-employer defined health insurance benefit plan.

Financial Statement Presentation

The City's two OPEB plans are presented in the aggregate on the Statement of Net Position. The amounts on the financial statements relate to the plans as follows:

	Implicit Rate Subsidy Plan	PERS RHIA Plan	Total OPEB on Financials
Total OPEB asset	\$ -	\$ 93,371	\$ 93,371
Deferred outflows of resources			
Contributions after measurement date	983	17	1,000
Differences between projected and actual earnings	-	11,866	11,866
Change in assumptions	1,887	-	1,887
Total deferred outflows of resources	2,870	11,883	14,753
Total OPEB liability	(124,509)	-	(124,509)
Deferred inflows of resources			
Differences between expected and actual experience	(58,759)	(1,826)	(60,585)
Change in assumptions	(48,122)	(1,181)	(49,303)
Changes in proportionate share	-	(1,200)	(1,200)
Total deferred inflows of resources	(106,881)	(4,207)	(111,088)
OPEB expense/(income)	(7,105)	3,418	(3,687)

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Implicit Rate Subsidy

Plan Description

The City's single employer defined benefit postemployment healthcare plan is administered by Citycounty Insurance Services (CIS). Benefit provisions are established through negotiations between the City and representatives of City or through resolutions passed by City Council. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

The City's postemployment healthcare plan administrator issues a publicly available financial report that includes financial statements and required supplementary information for CIS. This report may be obtained by writing to the CIS Main Office, 1212 Court Street NE, Salem, OR 97301.

Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	0
Active employees	42
	<u>42</u>

Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The City's total OPEB liability of \$124,509 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2024. For the fiscal year ended June 30, 2025, the City recognized an OPEB income from this plan of \$7,105. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (58,759)
Changes of assumptions	1,887	(48,122)
Contributions subsequent to the MD	983	-
	<u>2,870</u>	<u>(106,881)</u>
Net deferred outflow/(inflow) of resources	\$ 2,870	\$ (106,881)

City of Cornelius, Oregon
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Deferred outflows of resources related to OPEB of \$983 resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30,	
2026	\$ (23,486)
2027	(21,482)
2028	(14,949)
2029	(13,250)
2030	(13,274)
Thereafter	(18,553)
Total	<u>\$ (104,994)</u>

Actuarial Assumptions and Other Inputs

The total OPEB liability for the July 1, 2024, valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified: a general inflation rate of 2.40%, projected salary increases of 3.40%, a discount rate of 3.93%, healthcare cost trend rates for pre-65 medical benefits starting at 6.90% in 2024 and gradually decreasing to 3.75% for 2072 and later, and mortality rates based on the Pub-2010 Employee and Healthy Retiree tables with generational projection using the unisex Social Security data scale. Dental and vision benefits are not included in the liability calculation per updated actuarial guidance.

The discount rate was based on Bond Buyer 20-Year General Obligation Bond Index.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance as of June 30, 2024	\$ 125,903
Changes for the year	
Service cost	15,404
Interest on total OPEB liability	5,080
Effect on economic/demographic gains or losses	(2,981)
Effect of assumptions changes or inputs	(14,582)
Benefit payments	(4,315)
Balance as of June 30, 2025	<u>\$ 124,509</u>

The effect of changes in assumptions is the result of the change in the discount rate from 3.65 to 3.93.

City of Cornelius, Oregon
Notes to Basic Financial Statements
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Sensitivity of the Total OPEB Liability

The following presents the City's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.93 percent) or 1 percentage point higher (4.93 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB liability	\$ 136,162	\$ 124,509	\$ 113,812

Healthcare Cost Trend:

	1% Decrease (5.00%)	Healthcare Trend Rate (6.50%) decreasing to (6.00%)	1% Increase (7.00%)
Total OPEB liability	\$ 108,736	\$ 124,509	\$ 143,531

PERS Retirement Health Insurance Account

Plan Description

The City contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700, or online at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Benefits Provided

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost, the member must: (1) have eight years or more of qualifying service in

City of Cornelius, Oregon
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June 30, 2025

PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Contributions

PERS funding policy provides for employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2022, actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2023. The City's contribution rates for the period were 0.02% for Tier One/Tier Two members. The City's total contributions for the year ended June 30, 2025, was \$756. The General Fund is the governmental fund that will be primarily used to liquidate the net OPEB liability based on high level of staffing that is funded from this fund.

OPEB Assets, Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the City reported an asset of \$93,371 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2024, and was determined by an actuarial valuation as of December 31, 2022, rolled forward to June 30, 2024. The City's proportion of the net OPEB asset was based on the City's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At June 30, 2024, the City's proportionate share was 0.0231%, which is a decrease from its proportion of 0.0281% as of June 30, 2023.

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For the year ended June 30, 2025, the City recognized an OPEB expense from this plan of \$3,418. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between expected and actual experience	\$ -	\$ 1,826
Changes of assumptions	-	1,181
Net difference between projected and actual earnings on investments	2,636	-
Change in proportionate share	9,230	1,200
Contributions subsequent to the MD	17	-
Total	<u>\$ 11,883</u>	<u>\$ 4,207</u>

Deferred outflows of resources related to OPEB of \$17 resulting from the City's contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	
2026	\$ 1,898
2027	4,030
2028	1,426
2029	305
Total	<u>\$ 7,659</u>

Actuarial Methods and Assumptions

See OPERS Pension Plan footnote Table 28 for additional information on actuarial assumptions and methods, the long-term expected rate of return, and the discount rate.

City of Cornelius, Oregon
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Sensitivity of the Total OPEB Liability (Asset)

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.90%) or 1 percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Net OPEB liability (asset)	\$ (86,433)	\$ (93,371)	\$ (99,344)

OPEB Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

9) Property Tax Calendar

Real and personal property taxes are levied in July of each fiscal year. Property taxes attach as an enforceable lien on property as of July 1, and are payable in three installments on November 15, February 15, and May 15. All property taxes are billed and collected by Washington County and remitted to the City. Uncollected taxes, including delinquent amounts, are considered substantially collectible or recoverable through liens, and accordingly no allowance for uncollected taxes has been established.

10) Risk Management

The City is exposed to various risks of loss related to errors and omissions; automobile; damage to or destruction of assets; bodily injury; and worker's compensation for which the City carries commercial insurance. There has been no significant reduction in insurance coverage from the prior year and settled claims have not reached the level of commercial coverage in any of the past three fiscal years.

The City Council adopted Risk Management Policies (Resolution No. 1712) outlining its approach to minimizing or transferring the risks of municipal operations. The City Manager is permitted to designate a Risk Manager.

City of Cornelius, Oregon
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June 30, 2025

11) Commitments

As of June 30, 2025 the City has contract commitments of approximately \$1.5 million for three construction contracts. The City plans to finance these projects using existing resources.

12) Over-Expenditures of Appropriations

Oregon law prohibits expenditures of a fund in excess of Council approved appropriations. The City Council approves appropriations by department for all funds.

Expenditures in excess of appropriations in individual funds for the year ended June 30, 2025, occurred as follows:

<u>Fund / Category</u>	<u>Appropriation</u>	<u>Actual</u>	<u>Variance</u>
General			
Materials and services	\$ 240,253	\$ 271,833	\$ 31,580
URA			
Materials and services	10,000	53,628	43,628

Required Supplementary Information

City of Cornelius, Oregon
Section Summary –
Required Supplementary Information
June 30, 2025

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

- Budgetary Comparison Schedule
 - General Fund
 - Street and Pathway Fund
- Schedule of the City's Proportionate Share of the Net Pension Liability (Asset) - Oregon Public Employees Retirement System
- Schedule of the City's Contributions - Oregon Public Employees Retirement System
- Schedule of the Changes in Total Other Postemployment Benefits Liability and Related Ratios - Implicit Rate Subsidy
- Schedule of the City's Proportionate Share of the Net OPEB Liability (Asset) - Oregon Public Employees Retirement System Retiree Health Insurance Account
- Schedule of the City's Contributions - Oregon Public Employees Retirement System Retiree Health Insurance Account

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – General Fund
Year Ended June 30, 2025

	Budget Amounts		Actual	Variance
	Original	Final		
Revenues				
Property taxes	\$ 5,315,000	\$ 5,315,000	\$ 5,551,423	\$ 236,423
Franchise fees	992,043	992,043	1,077,929	85,886
License, permits, and fees	3,434,267	3,467,967	1,739,007	(1,728,960)
Intergovernmental	1,434,357	1,452,279	1,356,396	(95,883)
Grants	288,317	323,317	432,288	108,971
Fines and forfeitures	37,000	37,000	37,335	335
Interest revenue	150,000	150,000	315,810	165,810
Miscellaneous revenue	13,000	110,955	316,308	205,353
Total revenues	11,663,984	11,848,561	10,826,496	(1,022,065)
Expenditures				
City council	46,846	46,846	23,127	23,719
Community development	1,837,864	1,837,864	861,940	975,924
Engineering	454,396	475,396	469,602	5,794
Public safety - police	3,337,577	3,337,577	3,321,941	15,636
Public safety - court	5,700	5,700	537	5,163
Public safety - fire	1,386,751	1,742,706	1,722,582	20,124
Public safety - fire levy	1,142,056	1,124,056	702,192	421,864
Public services - parks	2,088,860	2,088,860	852,433	1,236,427
Public services - library	1,302,601	1,320,523	1,060,028	260,495
Materials and services	440,253	240,253	271,833	(31,580)
Capital outlay	150,000	2,350,000	5,215,695	(2,865,695) *
Debt service	26,562	49,862	49,751	111
Contingency	5,603,144	3,385,606	-	3,385,606
Total expenditures	17,822,610	18,005,249	14,551,661	3,453,588
Revenues Over (Under) Expenditures	(6,158,626)	(6,156,688)	(3,725,165)	2,431,523
Other Financing Sources (Uses)				
Transfers in	1,938,824	1,938,824	801,000	(1,137,824)
Transfers out	(954,419)	(1,291,169)	(946,380)	344,789
Gain (loss) on sale of assets	-	-	10,111	10,111
Proceeds from issuance of debt	-	-	3,371,125	3,371,125
Total other financing sources (uses)	984,405	647,655	3,235,856	2,588,201
Net change in fund balance	(5,174,221)	(5,509,033)	(489,309)	5,019,724
Fund balance, beginning of year	5,174,221	5,509,033	5,509,033	-
Fund balance, end of year	\$ -	\$ -	\$ 5,019,724	\$ 5,019,724

* Capital outlay budget overage is not a violation of Oregon local budget law due to exemption for issuance of new debt.

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Street and Pathway Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
License, permits, and fees	\$ 223,560	\$ 223,560	\$ 228,654	\$ 5,094
Intergovernmental	1,314,000	1,314,000	1,459,466	145,466
Grants	300,000	300,000	25,435	(274,565)
Interest revenue	30,000	30,000	76,604	46,604
Miscellaneous revenue	-	-	3,285	3,285
Total revenues	1,867,560	1,867,560	1,793,444	(74,116)
Expenditures				
Streets				
Personnel services	769,398	769,398	570,791	198,607
Materials and services	336,250	336,250	331,491	4,759
Capital outlay	2,877,700	2,877,700	846,241	2,031,459
Total streets	3,983,348	3,983,348	1,748,523	2,234,825
Contingency	915,653	1,209,274	-	1,209,274
Total expenditures	4,899,001	5,192,622	1,748,523	3,444,099
Revenues Over (Under) Expenditures	(3,031,441)	(3,325,062)	44,921	3,369,983
Other Financing Sources (Uses)				
Transfers in	2,213,450	2,213,450	486,941	(1,726,509)
Transfers out	(529,840)	(529,840)	(529,840)	-
Total other financing sources (uses)	1,683,610	1,683,610	(42,899)	(1,726,509)
Net change in fund balance	(1,347,831)	(1,641,452)	2,022	1,643,474
Fund balance, beginning of year	1,347,831	1,641,452	1,641,452	-
Fund balance, end of year	\$ -	\$ -	1,643,474	\$ 1,643,474

See notes to the required supplementary information.

City of Cornelius, Oregon
Schedule of the City's Proportionate Share of the Net Pension Liability (Asset) –
Oregon Public Employees Retirement System
Last Ten Fiscal Years

	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	City's Covered Payroll (1)	City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.0297%	\$ 1,704,596	\$ 2,091,115	81.5%	91.9%
2017	0.0241%	3,616,700	2,214,870	163.3%	80.5%
2018	0.0217%	2,920,774	2,416,383	120.9%	83.1%
2019	0.0227%	3,436,586	2,481,820	138.5%	82.1%
2020	0.0251%	4,342,191	2,663,677	163.0%	80.2%
2021	0.0274%	5,989,360	2,768,647	216.3%	75.8%
2022	0.0269%	3,217,031	2,803,222	114.8%	87.6%
2023	0.0294%	4,504,434	2,837,611	158.7%	84.5%
2024	0.0297%	5,558,089	3,118,467	178.2%	81.7%
2025	0.0311%	6,920,359	3,585,514	193.0%	79.3%

(1) Amounts for covered payroll use the prior-year's data to match the measurement date used by the pension plan for each fiscal year.

City of Cornelius, Oregon
Schedule of the City's Contributions –
Oregon Public Employees Retirement System
Last Ten Fiscal Years

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 231,899	\$ (231,899)	\$ -	\$ 2,214,870	10.47%
2017	247,778	(247,778)	-	2,416,383	10.25%
2018	335,067	(335,067)	-	2,481,820	13.50%
2019	359,097	(359,097)	-	2,663,677	13.48%
2020	451,192	(451,192)	-	2,768,647	16.30%
2021	496,166	(496,166)	-	2,803,222	17.70%
2022	569,706	(569,706)	-	2,837,611	20.08%
2023	602,619	(602,619)	-	3,118,467	19.32%
2024	845,089	(845,089)	-	3,585,514	23.57%
2025	885,202	(885,202)	-	3,684,740	24.02%

See notes to the required supplementary information.

City of Cornelius, Oregon
Schedule of Changes in Total Other Postemployment Benefits
Liability and Related Ratios – Implicit Rate Subsidy
Last Eight Fiscal Years¹

	Service Cost	Interest on Total OPEB Liability	Effect of Economic/ Demographic Gains or (Losses)	Effect of Assumption Change or Inputs	Benefit Payments	Net Change in Total OPEB Liability	Net OPEB Liability, Beginning	Net OPEB Liability, Ending	Covered Employee Payroll	Total OPEB Liability as a % of Covered- Employee Payroll
2018	\$ 15,715	\$ 7,151	\$ -	\$ (14,889)	\$ (16,580)	\$ (8,603)	\$ 243,440	\$ 234,837	\$ 2,481,820	9.5%
2019	14,729	8,545	(5,215)	(22,678)	(21,961)	(26,580)	234,837	208,257	2,663,677	7.8%
2020	12,221	8,260	-	7,368	(14,197)	13,652	208,257	221,909	2,768,647	8.0%
2021	13,723	8,154	(27,787)	(36,263)	(5,394)	(47,567)	221,909	174,342	2,803,222	6.2%
2022	17,450	4,217	-	745	(2,000)	20,412	174,342	194,754	2,837,611	6.9%
2023	17,961	4,532	(70,760)	(31,573)	(5,831)	(85,671)	194,754	109,083	2,600,015	4.2%
2024	15,119	4,370	-	(1,171)	(1,498)	16,820	109,083	125,903	2,984,284	4.2%
2025	15,404	5,080	(2,981)	(14,582)	(4,315)	(1,394)	125,903	124,509	3,062,107	4.1%

¹ 10-year trend information required by GASB Statement 75 will be presented prospectively

No assets accumulated in a trust that meets the criteria of GASB to pay related benefits for the OPEB plan

See notes to the required supplementary information.

City of Cornelius, Oregon
Schedule of the City's Proportionate Share of the Net OPEB
Liability (Asset) – Oregon Public Employees' Retirement System Retiree
Health Insurance Account
Last Nine Fiscal Years¹

	City's Proportion of the Net OPEB Liability (Asset)	City's Proportionate Share of the Net OPEB Liability (Asset)	City's Covered Payroll (2)	City's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2017	1.6700%	\$ 6,354	\$ 2,214,870	0.3%	94.2%
2018	0.0236%	(9,861)	2,416,383	-0.4%	108.9%
2019	0.0237%	(26,496)	2,481,820	-1.1%	124.0%
2020	0.0247%	(47,711)	2,663,677	-1.8%	144.4%
2021	0.0167%	(33,938)	2,768,647	-1.2%	150.1%
2022	0.0235%	(80,842)	2,803,222	-2.9%	183.9%
2023	0.0251%	(89,264)	2,837,611	-3.1%	194.7%
2024	0.0281%	(102,869)	3,118,467	-3.3%	201.6%
2025	0.0231%	(93,371)	3,585,514	-2.6%	220.6%

¹ 10-year trend information required by GASB Statement 75 will be presented prospectively

² Amounts for covered payroll use the prior year's data to match the measurement date used by the pension plan for each fiscal year.

See notes to the required supplementary information.

City of Cornelius, Oregon
Schedule of the City's Contributions – Oregon Public Employees' Retirement System
Retiree Health Insurance Account
Last Nine Fiscal Years¹

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	\$ 10,433	\$ (10,433)	\$ -	\$ 2,214,870	0.43%
2018	11,764	(11,764)	-	2,416,383	0.49%
2019	12,237	(12,237)	-	2,481,820	0.49%
2020	12,251	(12,251)	-	2,663,677	0.46%
2021	1,689	(1,689)	-	2,768,647	0.06%
2022	1,317	(1,317)	-	2,803,222	0.05%
2023	1,172	(1,172)	-	2,837,611	0.04%
2024	623	(623)	-	3,118,467	0.02%
2025	756	(756)	-	3,585,514	0.02%

¹ 10-year trend information required by GASB Statement 75 will be presented prospectively

City of Cornelius, Oregon
Notes to the Required Supplementary Information
June 30, 2025

1) Stewardship, Compliance, and Accountability

Budgetary Information

On or before June 30 of each year, the City enacts a resolution approving the budget, appropriating the expenditures, and levying the property taxes. The City's budget is presented on the modified accrual basis of accounting which is the same basis as GAAP with the exception of interfund loans, which are not reported on the budgetary basis.

Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members of the City Council and a like number of interested citizens. The budget committee presents the budget to the City Council for budget hearings prior to enactment of the resolution. The City budgets all funds as required by Oregon Local Budget Law.

The resolution authorizing appropriations for each fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Total expenditures by department as established by the resolution are the legal level of control for the General Fund. Expenditure categories of personal services, materials and services, capital outlay, debt service, transfers, and contingency are the legal level of control for all other funds. The detail budget document, however, is required to contain more specific information for the above-mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the City Council. Management may modify original and supplemental budgets by the use of appropriation transfers between the legal levels of control within a fund. Such transfers require approval by the City Council. Management may not amend the budget without seeking the approval of the Council. The City had three supplemental budgets during the year-ended June 30, 2025. Appropriations lapse as of year-end.

Changes in Benefit Terms

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients. Senate Bill 822 lowered the COLA from 2% to 1.5% for recipients who do not pay Oregon income tax because they are not residents of Oregon.

OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire.

This is a change in benefit terms was not included in the net pension liability (asset) proportionate shares provided by OPERS for the years ending June 30, 2015, and June 30, 2014.

City of Cornelius, Oregon
Notes to the Required Supplementary Information
June 30, 2025

Changes of Assumptions

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, 2016, and 2018 experience study for the System, which were published on September 18, 2013, September 23, 2015, July 26, 2017, and July 25, 2019, respectively. These reports can be found at:

<http://www.oregon.gov/PERS/Pages/Financials/Actuarial-Presentations-and-Reports.aspx>.

Other Postemployment Benefits

The tables on pages 62-64 present the activities, changes in the proportionate share and contributions related to the City's postemployment health insurance benefit plans (implicit rate subsidy and retiree's health insurance account) based on the most recent actuarial valuations for the City.

There are no assets accumulated in a trust that meet the criteria of GASB Codification P22.101 or P52.101 to pay related benefits for the implicit rate subsidy other postemployment benefit plan.

Supplementary Information

City of Cornelius, Oregon
Section Summary –
Supplementary Information
June 30, 2025

Supplementary information includes financial schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such schedules include:

- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Governmental Funds (Non-RSI)
- Budgetary Comparison Schedules – Enterprise Funds
- Budgetary Comparison Schedules – Internal Service Funds

City of Cornelius, Oregon
Section Summary – Combining Statements –
Nonmajor Governmental Funds
June 30, 2025

Special Revenue Funds

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

Urban Renewal Fund

The Urban Renewal Fund is used to account for revenues from property taxes levied specifically for urban renewal and development. These revenues are to be used to fund grants and project related to new development and revitalization of the City's urban renewal area.

Parks SDC Fund

The Parks SDC Fund is used to account for revenues from the Parks System Development Charges. These funds are to be used to provide new and upgraded play equipment, picnic tables, lighting, irrigation, and land purchases for new parks to accommodate growth.

City of Cornelius, Oregon
Combining Balance Sheet – Nonmajor Special Revenue Funds
June 30, 2025

	Special Revenue		
	Urban Renewal	Parks SDC	Total
Assets			
Cash and investments	\$ 1,075,247	\$ 1,208,768	\$ 2,284,015
Property taxes receivable	9,382	-	9,382
Total assets	\$ 1,084,629	\$ 1,208,768	\$ 2,293,397
Liabilities, Deferred Inflows or Resources, and Fund Balance			
Liabilities			
Accounts payable	\$ 2,341	\$ -	\$ 2,341
Deferred Inflows of Resources			
Unavailable revenue	6,366	-	6,366
Fund Balance			
Restricted for			
Community development	1,075,922	-	1,075,922
Capital outlay	-	1,208,768	1,208,768
Total fund balance	1,075,922	1,208,768	2,284,690
Total liabilities, deferred inflows of resources, and fund balance	\$ 1,084,629	\$ 1,208,768	\$ 2,293,397

City of Cornelius, Oregon
Combining Statement of Revenues, Expenditures, and Changes
in Fund Balances – Nonmajor Funds
Year Ended June 30, 2025

	Special Revenue		
	Urban Renewal	Parks SDC	Total
Revenues			
Taxes and assessments	\$ 610,937	\$ -	\$ 610,937
Licenses, permits, and fees	-	2,442	2,442
Interest revenue	48,771	73,527	122,298
Total revenues	659,708	75,969	735,677
Expenditures			
Current			
Community development	53,628	-	53,628
Capital outlay	324,073	-	324,073
Total expenditures	377,701	-	377,701
Revenues Over (Under) Expenditures	282,007	75,969	357,976
Other Financing Sources (Uses)			
Transfers out	-	(362,176)	(362,176)
Net change in fund balance	282,007	(286,207)	(4,200)
Fund balance, beginning of year	793,915	1,494,975	2,288,890
Fund balance, end of year	\$ 1,075,922	\$ 1,208,768	\$ 2,284,690

City of Cornelius, Oregon
Section Summary –
Budgetary Comparison Schedules –
Governmental Funds (Non-RSI)
June 30, 2025

Pursuant to the provisions of Oregon Revised Statutes, an individual schedule of revenues, expenditures, and changes in fund balances – budget and actual be displayed for each fund where legally adopted budgets are required.

Major Governmental Budgetary Comparison schedules not included in required supplemental information include the following:

- General Fund Schedule of Expenditures – Budgetary Basis
- Traffic Development Fund

Nonmajor Governmental Budgetary Comparison schedules included the following:

- Special Revenue Funds
 - Urban Renewal Fund
 - Parks SDC Fund

City of Cornelius, Oregon
Schedule of Expenditures Budget and Actual –
General Fund
Year Ended June 30, 2025

	Budget Amounts		Actual	Variance
	Original	Final		
City council				
Personnel services	\$ 16,546	\$ 16,546	\$ 16,333	\$ 213
Materials and services	30,300	30,300	6,794	23,506
Subtotal	46,846	46,846	23,127	23,719
Community development				
Personnel services	350,000	350,000	304,401	45,599
Materials and services	1,475,864	1,475,864	547,744	928,120
Capital outlay	12,000	12,000	9,795	2,205
Subtotal	1,837,864	1,837,864	861,940	975,924
Engineering				
Personnel services	436,691	457,691	456,795	896
Materials and services	17,705	17,705	12,807	4,898
Subtotal	454,396	475,396	469,602	5,794
Public safety				
Police operations				
Personnel services	74,296	74,296	74,271	25
Materials and services	3,263,281	3,263,281	3,247,670	15,611
Subtotal	3,337,577	3,337,577	3,321,941	15,636
Court				
Materials and services	5,700	5,700	537	5,163
Fire				
Personnel services	955,437	1,240,437	1,232,958	7,479
Materials and services	417,314	488,269	476,104	12,165
Capital outlay	14,000	14,000	13,520	480
Subtotal	1,386,751	1,742,706	1,722,582	20,124
Fire levy				
Personnel services	1,000,691	982,691	643,286	339,405
Materials and services	111,365	111,365	58,906	52,459
Capital outlay	30,000	30,000	-	30,000
Subtotal	1,142,056	1,124,056	702,192	421,864
Total public safety	5,872,084	6,210,039	5,747,252	462,787

City of Cornelius, Oregon
Schedule of Expenditures Budget and Actual –
General Fund – continued
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Public services				
Parks				
Personnel services	\$ 323,310	\$ 323,310	\$ 301,910	\$ 21,400
Materials and services	239,050	239,050	175,202	63,848
Capital outlay	1,526,500	1,526,500	375,321	1,151,179
Subtotal	2,088,860	2,088,860	852,433	1,236,427
Library				
Personnel services	1,223,019	1,192,019	932,777	259,242
Materials and services	79,582	121,904	120,702	1,202
Capital outlay	-	6,600	6,549	51
Subtotal	1,302,601	1,320,523	1,060,028	260,495
Total public services	3,391,461	3,409,383	1,912,461	1,496,922
Nondepartmental				
Materials and services	440,253	240,253	271,833	(31,580)
Capital outlay	150,000	2,350,000	5,215,695	(2,865,695)
Subtotal	590,253	2,590,253	5,487,528	(2,897,275)
Debt service				
Principal	23,914	39,414	31,652	7,762
Interest	2,648	10,448	18,099	(7,651)
Subtotal	26,562	49,862	49,751	111
Total expenditures	\$ 12,219,466	\$ 14,619,643	\$ 14,551,661	\$ 67,982

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Traffic Development Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Licenses, permits, and fees	\$ 7,202,980	\$ 7,202,980	\$ 1,089,952	\$ (6,113,028)
Interest revenue	100,000	100,000	435,473	335,473
Total revenues	7,302,980	7,302,980	1,525,425	(5,777,555)
Expenditures				
Contingency	12,994,040	13,747,683	-	13,747,683
Revenues Over (Under) Expenditures	(5,691,060)	(6,444,703)	1,525,425	7,970,128
Other Financing Sources (Uses)				
Transfers out	(1,808,000)	(1,808,000)	(86,001)	1,721,999
Net change in fund balance	(7,499,060)	(8,252,703)	1,439,424	9,692,127
Fund balance, beginning of year	7,499,060	8,252,703	8,252,703	-
Fund balance, end of year	\$ -	\$ -	\$ 9,692,127	\$ 9,692,127

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Urban Renewal Fund
Year Ended June 30, 2025

	Budget Amounts		Actual	Variance
	Original	Final		
Revenues				
Taxes and assessments	\$ 222,000	\$ 222,000	\$ 610,937	\$ 388,937
Interest revenue	15,000	15,000	48,771	33,771
Total revenues	237,000	237,000	659,708	422,708
Expenditures				
Materials and services	10,000	10,000	53,628	(43,628)
Capital outlay	500,000	500,000	324,073	175,927
Contingency	209,998	209,998	-	209,998
Total expenditures	719,998	719,998	377,701	342,297
Net change in fund balance	(482,998)	(482,998)	282,007	765,005
Fund balance, beginning of year	482,998	482,998	793,915	310,917
Fund balance, end of year	\$ -	\$ -	\$ 1,075,922	\$ 1,075,922

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Parks SDC Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Licenses, permits, and fees	\$ 1,691,222	\$ 1,691,222	\$ 2,442	\$ (1,688,780)
Interest revenue	30,000	30,000	73,527	43,527
Total revenues	1,721,222	1,721,222	75,969	(1,645,253)
Expenditures				
Contingency	1,712,615	1,716,197	-	1,716,197
Revenues Over (Under) Expenditures	8,607	5,025	75,969	70,944
Other Financing Sources (Uses)				
Transfers out	(1,500,000)	(1,500,000)	(362,176)	1,137,824
Net change in fund balance	(1,491,393)	(1,494,975)	(286,207)	1,208,768
Fund balance, beginning of year	1,491,393	1,494,975	1,494,975	-
Fund balance, end of year	\$ -	\$ -	\$ 1,208,768	\$ 1,208,768

City of Cornelius, Oregon
Section Summary –
Budgetary Comparison Schedule –
Enterprise Funds
June 30, 2025

Pursuant to the provisions of Oregon Revised Statutes, an individual schedule of revenues, expenditures, and changes in fund balances – budget and actual be displayed for each fund where legally adopted budgets are required.

Enterprise Budgetary Comparison schedules include the following:

- Water Operations
 - Water Fund
 - Fixed Assets – Water Fund
- Sanitary Sewer Operations
 - Sanitary Sewer Fund
 - Fixed Assets – Sanitary Sewer Fund
- Surface Water Management Operations
 - Surface Water Management Fund
 - Fixed Assets – Surface Water Management Fund

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Water Operations Combined
Year Ended June 30, 2025

	Water	Fixed Asset - Water	Total Water Operations
Revenues			
Charges for services	\$ 3,386,509	\$ -	\$ 3,386,509
Licenses, permits, and fees	576,696	431,120	1,007,816
Interest revenue	153,604	248,931	402,535
Miscellaneous revenue	25,326	-	25,326
Total revenues	4,142,135	680,051	4,822,186
Expenditures			
Personnel services	120,044	-	120,044
Materials and services	2,065,937	-	2,065,937
Capital outlay	2,390,150	-	2,390,150
Debt service			
Principal	84,955	-	84,955
Interest	51,373	-	51,373
Total expenditures	4,712,459	-	4,712,459
Revenues Over (Under) Expenditures	(570,324)	680,051	109,727
Other Financing Sources (Uses)			
Transfers in	798,823	-	798,823
Transfers out	(1,036,815)	(798,823)	(1,835,638)
Total other financing sources (uses)	(237,992)	(798,823)	(1,036,815)
Net change in fund balance	(808,316)	(118,772)	(927,088)
Fund balance, beginning of year	3,873,460	4,848,316	8,721,776
Fund balance, end of year	\$ 3,065,144	\$ 4,729,544	\$ 7,794,688

Reconciliation to Fund Net Position - GAAP Basis

Inventories	140,430
Capital assets, net	14,124,812
OPEB asset	1,733
Deferred outflows related to pensions	53,654
Deferred outflows related to OPEB	274
Long-term debt	(1,627,468)
Interest on long-term debt	(28,481)
Deferred inflows related to pensions	(7,754)
Deferred inflows related to OPEB	(2,062)
OPEB liability	(2,311)
Net pension liability	(128,436)
Fund net position	\$ 20,319,079

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Water Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Charges for services	\$ 3,485,250	\$ 3,485,250	\$ 3,386,509	\$ (98,741)
Licenses, permits, and fees	2,130,374	2,130,374	576,696	(1,553,678)
Interest revenue	80,000	80,000	153,604	73,604
Miscellaneous revenue	-	-	25,326	25,326
Total revenues	5,695,624	5,695,624	4,142,135	(1,553,489)
Expenditures				
Water				
Personnel services	127,569	127,569	120,044	7,525
Materials and services	3,649,374	3,649,374	2,065,937	1,583,437
Capital outlay	2,472,498	2,472,498	2,390,150	82,348
Total water	6,249,441	6,249,441	4,576,131	1,673,310
Debt service				
Principal	84,955	84,955	84,955	-
Interest	51,373	51,373	51,373	-
Contingency	3,386,048	2,963,999	-	2,963,999
Total expenditures	9,771,817	9,349,768	4,712,459	4,637,309
Revenues Over (Under) Expenditures	(4,076,193)	(3,654,144)	(570,324)	3,083,820
Other Financing Sources (Uses)				
Transfers in	817,499	817,499	798,823	(18,676)
Transfers out	(1,036,815)	(1,036,815)	(1,036,815)	-
Total other financing sources (uses)	(219,316)	(219,316)	(237,992)	(18,676)
Net change in fund balance	(4,295,509)	(3,873,460)	(808,316)	3,065,144
Fund balance, beginning of year	4,295,509	3,873,460	3,873,460	-
Fund balance, end of year	\$ -	\$ -	\$ 3,065,144	\$ 3,065,144

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Fixed Assets – Water Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Licenses, permits, and fees	\$ 1,044,750	\$ 1,044,750	\$ 431,120	\$ (613,630)
Interest revenue	80,000	80,000	248,931	168,931
Total revenues	1,124,750	1,124,750	680,051	(444,699)
Expenditures				
Contingency	5,061,137	5,155,567	-	5,155,567
Other Financing Sources (Uses)				
Transfers out	(817,499)	(817,499)	(798,823)	18,676
Net change in fund balance	(4,753,886)	(4,848,316)	(118,772)	4,729,544
Fund balance, beginning of year	4,753,886	4,848,316	4,848,316	-
Fund balance, end of year	\$ -	\$ -	\$ 4,729,544	\$ 4,729,544

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Sanitary Sewer Operations Combined
Year Ended June 30, 2025

	Sanitary Sewer	Fixed Asset - Sanitary Sewer	Total Sanitary Sewer Operations
Revenues			
Charges for services	\$ 4,213,252	\$ -	\$ 4,213,252
Licenses, permits, and fees	807,679	26,912	834,591
Interest revenue	104,009	84,798	188,807
Miscellaneous revenue	30,903	-	30,903
Total revenues	5,155,843	111,710	5,267,553
Expenditures			
Personnel services	215,199	-	215,199
Materials and services	3,696,138	-	3,696,138
Capital outlay	458,412	-	458,412
Total expenditures	4,369,749	-	4,369,749
Revenues Over (Under) Expenditures	786,094	111,710	897,804
Other Financing Sources (Uses)			
Transfers in	141,924	-	141,924
Transfers out	(562,992)	(62,500)	(625,492)
Total other financing sources (uses)	(421,068)	(62,500)	(483,568)
Net change in fund balance	365,026	49,210	414,236
Fund balance, beginning of year	2,026,772	1,711,635	3,738,407
Fund balance, end of year	\$ 2,391,798	\$ 1,760,845	\$ 4,152,643

Reconciliation to Fund Net Position - GAAP Basis

Inventories	4,957
Capital assets, net	4,499,231
OPEB asset	4,588
Deferred outflows related to pensions	142,042
Deferred outflows related to OPEB	725
Deferred inflows related to pensions	(20,528)
Deferred inflows related to OPEB	(5,458)
Net pension liability	(340,018)
OPEB liability	(6,117)
Fund net position	\$ 8,432,065

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Sanitary Sewer Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Charges for services	\$ 4,082,400	\$ 4,082,400	\$ 4,213,252	\$ 130,852
Licenses, permits, and fees	251,750	251,750	807,679	555,929
Interest revenue	40,000	40,000	104,009	64,009
Miscellaneous revenue	-	-	30,903	30,903
Total revenues	4,374,150	4,374,150	5,155,843	781,693
Expenditures				
Sanitary sewer				
Personnel services	282,564	282,564	215,199	67,365
Materials and services	3,456,005	3,456,005	3,696,138	(240,133)
Capital outlay	323,500	498,500	458,412	40,088
Total sanitary sewer	4,062,069	4,237,069	4,369,749	(132,680)
Contingency	2,011,802	1,742,785	-	1,742,785
Total expenditures	6,073,871	5,979,854	4,369,749	1,610,105
Revenues Over (Under) Expenditures	(1,699,721)	(1,605,704)	786,094	2,391,798
Other Financing Sources (Uses)				
Transfers in	141,924	141,924	141,924	-
Transfers out	(562,992)	(562,992)	(562,992)	-
Total other financing sources (uses)	(421,068)	(421,068)	(421,068)	-
Net change in fund balance	(2,120,789)	(2,026,772)	365,026	2,391,798
Fund balance, beginning of year	2,120,789	2,026,772	2,026,772	-
Fund balance, end of year	\$ -	\$ -	\$ 2,391,798	\$ 2,391,798

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Fixed Assets – Sanitary Sewer Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Licenses, permits, and fees	\$ 119,944	\$ 119,944	\$ 26,912	\$ (93,032)
Interest revenue	30,000	30,000	84,798	54,798
Total revenues	149,944	149,944	111,710	(38,234)
Expenditures				
Contingency	1,790,027	1,799,079	-	1,799,079
Other Financing Sources (Uses)				
Transfers out	(62,500)	(62,500)	(62,500)	-
Net change in fund balance	(1,702,583)	(1,711,635)	49,210	1,760,845
Fund balance, beginning of year	1,702,583	1,711,635	1,711,635	-
Fund balance, end of year	\$ -	\$ -	\$ 1,760,845	\$ 1,760,845

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance –
Surface Water Management Operations Combined
Year Ended June 30, 2025

	Surface Water Management	Fixed Asset - Surface Water Management	Total Surface Water Operations
Revenues			
Charges for services	\$ 1,395,037	\$ -	\$ 1,395,037
Licenses, permits, and fees	-	204,159	204,159
Interest revenue	95,936	105,690	201,626
Miscellaneous revenue	5,226	-	5,226
Total revenues	1,496,199	309,849	1,806,048
Expenditures			
Personnel services	173,034	-	173,034
Materials and services	382,214	-	382,214
Capital outlay	117,752	-	117,752
Total expenditures	673,000	-	673,000
Revenues Over (Under) Expenditures	823,199	309,849	1,133,048
Other Financing Sources (Uses)			
Transfers in	62,028	-	62,028
Transfers out	(610,701)	-	(610,701)
Total other financing sources (uses)	(548,673)	-	(548,673)
Net change in fund balance	274,526	309,849	584,375
Fund balance, beginning of year	1,953,625	2,035,944	3,989,569
Fund balance, end of year	\$ 2,228,151	\$ 2,345,793	4,573,944
Reconciliation to Fund Net Position - GAAP Basis			
Inventories			746
Capital assets, net			1,992,202
OPEB asset			2,909
Deferred outflows related to pensions			90,082
Deferred outflows related to OPEB			460
Deferred inflows related to pensions			(13,019)
Deferred inflows related to OPEB			(3,461)
Net pension liability			(215,637)
OPEB liability			(3,880)
Fund net position			\$ 6,424,346

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Surface Water Management Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Charges for services	\$ 1,324,860	\$ 1,324,860	\$ 1,395,037	\$ 70,177
Interest revenue	40,000	40,000	95,936	55,936
Miscellaneous	-	-	5,226	5,226
Total revenues	1,364,860	1,364,860	1,496,199	131,339
Expenditures				
Surface water management				
Personnel services	183,226	183,226	173,034	10,192
Materials and services	485,408	485,408	382,214	103,194
Capital outlay	88,500	128,500	117,752	10,748
Total surface water management	757,134	797,134	673,000	124,134
Contingency	2,008,409	1,976,207	-	1,976,207
Total expenditures	2,765,543	2,773,341	673,000	2,100,341
Revenues Over (Under) Expenditures	(1,400,683)	(1,408,481)	823,199	2,231,680
Other Financing Sources (Uses)				
Transfers in	65,557	65,557	62,028	(3,529)
Transfers out	(610,701)	(610,701)	(610,701)	-
Total other financing sources (uses)	(545,144)	(545,144)	(548,673)	(3,529)
Net change in fund balance	(1,945,827)	(1,953,625)	274,526	2,228,151
Fund balance, beginning of year	1,945,827	1,953,625	1,953,625	-
Fund balance, end of year	\$ -	\$ -	\$ 2,228,151	\$ 2,228,151

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Fixed Assets – Surface Water Management Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Licenses, permits, and fees	\$ 267,374	\$ 267,374	\$ 204,159	\$ (63,215)
Interest revenue	30,000	30,000	105,690	75,690
Total revenues	297,374	297,374	309,849	12,475
Expenditures				
Contingency	2,051,897	2,333,318	-	2,333,318
Net change in fund balance	(1,754,523)	(2,035,944)	309,849	2,345,793
Fund balance, beginning of year	1,754,523	2,035,944	2,035,944	-
Fund balance, end of year	\$ -	\$ -	\$ 2,345,793	\$ 2,345,793

City of Cornelius, Oregon
Section Summary –
Budgetary Comparison Schedule –
Internal Service Fund
June 30, 2025

Pursuant to the provisions of Oregon Revised Statutes, an individual schedule of revenues, expenditures, and changes in fund balances – budget and actual be displayed for each fund where legally adopted budgets are required.

- Internal Service
 - Schedule of Revenues, expenditures, and changes in fund balance

City of Cornelius, Oregon
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Internal Service Fund
Year Ended June 30, 2025

	Budget Amounts			
	Original	Final	Actual	Variance
Revenues				
Licenses, permits, and fees	\$ 15,000	\$ 15,000	\$ 61,664	\$ 46,664
Intergovernmental	34,759	34,759	53,017	18,258
Interest revenue	5,000	5,000	21,759	16,759
Miscellaneous revenue	20,000	20,000	19,855	(145)
Total revenues	74,759	74,759	156,295	81,536
Expenditures				
Support services				
Administration	1,785,430	1,785,430	1,644,490	140,940
Public works - support	289,646	289,646	263,351	26,295
IT	75,425	75,425	63,261	12,164
Facilities	725,010	1,136,652	767,795	368,857
Total support services	2,875,511	3,287,153	2,738,897	548,256
Materials and services - nondepartmental	4,000	4,000	990	3,010
Contingency	25,353	208,202	-	208,202
Total expenditures	2,904,864	3,499,355	2,739,887	759,468
Revenues Over (Under) Expenditures	(2,830,105)	(3,424,596)	(2,583,592)	841,004
Other Financing Sources (Uses)				
Transfers in	2,705,512	3,042,262	2,705,512	(336,750)
Net change in fund balance	(124,593)	(382,334)	121,920	504,254
Fund balance, beginning of year	124,593	382,334	382,335	1
Fund balance, end of year	\$ -	\$ -	\$ 504,255	\$ 504,255

Statistical Section

City of Cornelius, Oregon

Section Summary – Statistical Section June 30, 2025

This part of the City of Cornelius' comprehensive annual financial report presents detailed information as a context for understanding the information in the financial statements, note disclosures, required supplementary information, and other supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	91
Revenue Capacity These schedules contain information to help the reader assess the city's most significant local revenue source, the property tax.	97
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	105
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	110
Operating Information These schedules contain service and infrastructure data to help the reader understand how the City's financial report relates to the services the City provides and the activities it performs.	113

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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Financial Trends

City of Cornelius, Oregon
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Net investment in capital assets	\$ 34,766,088	\$ 34,694,739	\$ 36,732,532	\$ 40,949,025	\$ 41,822,406	\$ 42,742,441	\$ 43,142,070	\$ 43,670,950	\$ 48,853,842	\$ 51,521,694
Restricted	4,107,126	4,745,290	4,795,499	3,273,727	4,828,285	7,811,755	10,436,333	11,747,190	12,276,178	13,704,432
Unrestricted	385,034	345,556	106,272	127,900	(57,939)	(233,391)	980,095	3,130,651	1,874,523	1,051,689
Total governmental activities net position	\$ 39,258,248	\$ 39,785,585	\$ 41,634,303	\$ 44,350,652	\$ 46,592,752	\$ 50,320,805	\$ 54,558,498	\$ 58,548,791	\$ 63,004,543	\$ 66,277,815
Business-type activities										
Net investment in capital assets	\$ 6,283,538	\$ 7,336,978	\$ 7,596,120	\$ 8,396,847	\$ 11,308,799	\$ 14,255,011	\$ 14,831,335	\$ 14,891,173	\$ 16,350,101	\$ 18,988,777
Restricted*	2,042,263	2,074,586	2,045,615	2,632,356	3,500,247	5,609,048	6,909,581	7,439,162	8,605,620	8,845,401
Unrestricted*	4,966,457	5,017,001	5,912,476	6,980,795	7,164,160	5,018,429	5,872,001	7,482,143	7,677,963	7,534,064
Total business-type activities net position	\$ 13,292,258	\$ 14,428,565	\$ 15,554,211	\$ 18,009,998	\$ 21,973,206	\$ 24,882,488	\$ 27,612,917	\$ 29,812,478	\$ 32,633,684	\$ 35,368,242
Primary government										
Net investment in capital assets	\$ 41,049,626	\$ 42,031,717	\$ 44,328,652	\$ 49,345,872	\$ 53,171,205	\$ 56,997,452	\$ 57,973,405	\$ 58,562,123	\$ 65,203,943	\$ 70,510,471
Restricted	6,149,389	6,819,876	6,841,114	5,906,083	8,328,532	13,420,803	17,345,914	19,186,352	20,881,798	22,549,833
Unrestricted	5,351,491	5,362,557	6,018,748	7,108,695	7,106,221	4,785,038	6,852,096	10,612,794	9,552,486	8,585,753
Total primary government net position	\$ 52,550,506	\$ 54,214,150	\$ 57,188,514	\$ 62,360,650	\$ 68,605,958	\$ 75,203,293	\$ 82,171,415	\$ 88,361,269	\$ 95,638,227	\$ 101,646,057

Note: *Business-Type Activities was reclassified from prior years.

City of Cornelius, Oregon
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental activities										
General government	\$ 1,619,638	\$ 1,693,384	\$ 1,156,314	\$ 1,634,729	\$ 1,860,333	\$ 2,927,362	\$ 1,908,630	\$ 1,448,434	\$ 1,935,966	\$ 2,444,534
Public safety	4,145,025	3,736,012	3,879,121	3,990,024	4,089,750	4,083,790	4,403,695	4,823,745	5,150,648	5,888,263
Highways and streets	1,064,969	1,070,906	1,121,774	1,489,598	1,327,153	1,358,872	1,106,411	1,124,905	1,351,703	1,494,977
Culture and recreation	855,833	714,733	950,082	983,770	1,188,569	1,241,746	2,272,333	1,699,112	1,930,936	1,884,698
Interest on long-term debt	62,141	66,422	23,750	34,721	35,233	28,888	5,782	-	3,236	33,515
Total governmental activities expenses	7,747,606	7,281,457	7,131,041	8,132,842	8,501,038	9,640,658	9,696,851	9,096,196	10,372,489	11,745,987
Business-type activities										
Water	1,423,348	1,457,059	1,893,797	2,752,516	4,175,870	5,076,155	4,152,516	3,249,662	3,421,676	3,439,307
Sewer	2,296,952	2,200,744	2,476,676	3,362,073	3,098,937	4,244,252	4,494,733	4,479,257	4,158,062	4,533,932
Storm drain	733,401	724,646	821,348	845,612	947,019	996,172	844,922	1,012,076	1,175,810	1,204,461
Total business-type activities expenses	4,453,701	4,382,449	5,191,821	6,960,201	8,221,826	10,316,579	9,492,171	8,740,995	8,755,548	9,177,700
Total primary government expenses	12,201,307	11,663,906	12,322,862	15,093,043	16,722,864	19,957,237	19,189,022	17,837,191	19,128,037	20,923,687
Program Revenues										
Governmental activities										
Charges for services										
General government	781,537	1,017,062	1,039,607	1,680,490	1,848,554	2,839,399	2,570,328	1,914,118	2,148,048	2,205,938
Culture and recreation	36,286	11,838	7,751	6,858	5,941	2,848	2,744	3,866	4,575	5,539
Public safety	76,367	74,410	283,807	263,428	272,761	270,919	292,512	270,505	388,237	368,189
Highways and streets	211,149	1,560	1,560	1,560	1,300	1,560	1,560	1,560	1,560	1,560
Operating grants and contributions	268,672	274,051	248,841	348,426	209,473	529,954	1,508,315	1,529,743	89,554	465,721
Capital grants and contributions	716,391	699,500	1,418,652	1,695,899	1,988,439	3,176,132	2,515,050	1,086,670	2,980,601	1,119,392
Total governmental activities program revenues	2,090,402	2,078,421	3,000,218	3,996,661	4,326,468	6,820,812	6,890,509	4,806,462	5,612,575	4,166,339
Business-type activities										
Charges for services										
Water	2,467,815	2,635,554	2,709,059	3,848,979	3,904,729	5,543,214	4,822,224	4,149,284	4,099,385	3,963,205
Sewer	2,308,193	2,325,145	2,446,662	3,623,252	3,156,943	4,351,787	4,711,903	4,659,053	4,589,994	5,020,931
Storm drain	913,831	961,531	966,323	1,010,731	1,072,681	1,108,948	1,207,726	1,241,068	1,318,313	1,395,037
Operating grants and contributions	74,895	7,479	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	79,056	655,667	3,802,181	2,079,320	1,371,412	458,521	774,927	662,191
Total business-type activities program revenues	5,764,734	5,929,709	6,201,100	9,138,629	11,936,534	13,083,269	12,113,265	10,507,926	10,782,619	11,041,364
Total primary government program revenues	7,855,136	8,008,130	9,201,318	13,135,290	16,263,002	19,904,081	19,003,774	15,314,388	16,395,194	15,207,703
Net (expense)/revenue										
Governmental activities	(5,657,204)	(5,203,036)	(4,130,823)	(4,136,181)	(4,174,570)	(2,819,846)	(2,806,342)	(4,289,734)	(4,759,914)	(7,579,648)
Business-type activities	1,311,033	1,547,260	1,009,279	2,178,428	3,714,708	2,766,690	2,621,094	1,766,931	2,027,071	1,863,664
Total primary government net expense	(4,346,171)	(3,655,776)	(3,121,544)	(1,957,753)	(459,862)	(53,156)	(185,248)	(2,522,803)	(2,732,843)	(5,715,984)

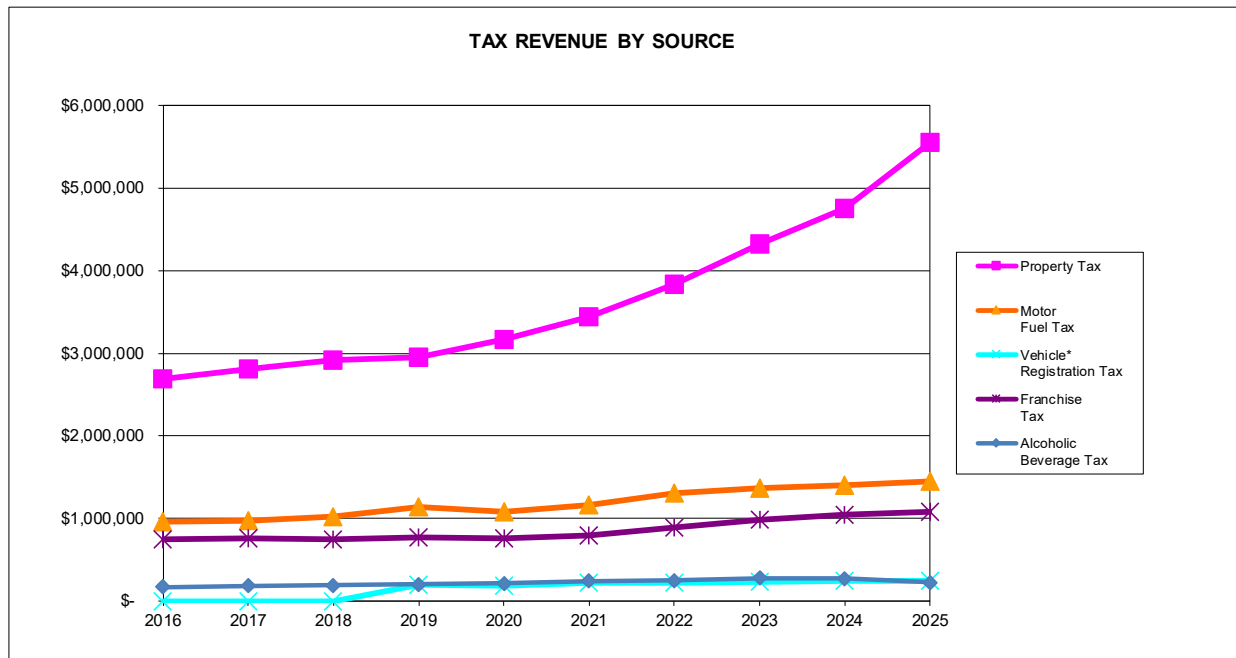
City of Cornelius, Oregon
Changes in Net Position – continued
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property taxes	\$ 2,694,055	\$ 2,814,006	\$ 2,915,750	\$ 2,950,213	\$ 3,167,024	\$ 3,447,650	\$ 3,833,005	\$ 4,319,132	\$ 4,757,166	\$ 6,176,808
Local motor fuel tax	209,589	210,808	209,118	220,499	211,990	197,446	206,320	221,766	229,507	227,094
Franchise taxes	742,384	762,605	462,889	476,314	461,428	468,263	510,801	587,483	626,891	636,134
Intergovernmental	1,202,058	1,251,724	1,436,876	1,918,445	2,041,782	2,225,558	2,378,178	2,494,768	2,543,108	2,518,603
Investment earnings	39,938	76,103	114,689	143,366	159,282	103,643	78,018	535,939	930,600	971,944
Miscellaneous	160,730	120,118	273,855	182,749	451,025	123,339	72,431	120,468	174,677	326,372
Gain (loss) on disposal of capital assets	-	-	3,640	22,278	6,318	-	6,082	29,526	(25,451)	12,436
Transfers	519,220	495,009	453,604	938,666	(82,179)	(18,000)	(40,800)	(29,055)	(20,832)	(16,471)
Total governmental activities	5,567,974	5,730,373	5,870,421	6,852,530	6,416,670	6,547,899	7,044,035	8,280,027	9,215,666	10,852,920
Business-type activities										
Investment earnings	36,439	75,407	116,759	207,467	206,321	84,292	64,458	393,067	770,074	792,968
Miscellaneous	14,703	8,649	334,901	253,545	-	300	204	10,039	850	477
Gain (loss) on disposal of capital assets	-	-	25,321	5,013	-	-	3,873	469	2,379	60,978
Loan forgiveness	-	-	-	750,000	-	-	-	-	-	-
Transfers	(519,220)	(495,009)	(453,604)	(938,666)	82,179	18,000	40,800	29,055	20,832	16,471
Total business-type activities	(468,078)	(410,953)	23,377	277,359	288,500	102,592	109,335	432,630	794,135	870,894
Total primary government	5,099,896	5,319,420	5,893,798	7,129,889	6,705,170	6,650,491	7,153,370	8,712,657	10,009,801	11,723,814
Change in Net Position										
Governmental activities	(89,230)	527,337	1,739,598	2,716,349	2,242,100	3,728,053	4,237,693	3,990,293	4,455,752	3,273,272
Business-type activities	842,955	1,136,307	1,032,656	2,455,787	4,003,208	2,869,282	2,730,429	2,199,561	2,821,206	2,734,558
Total primary government	\$ 753,725	\$ 1,663,644	\$ 2,772,254	\$ 5,172,136	\$ 6,245,308	\$ 6,597,335	\$ 6,968,122	\$ 6,189,854	\$ 7,276,958	\$ 6,007,830

City of Cornelius, Oregon
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(Accrual Basis of Accounting)

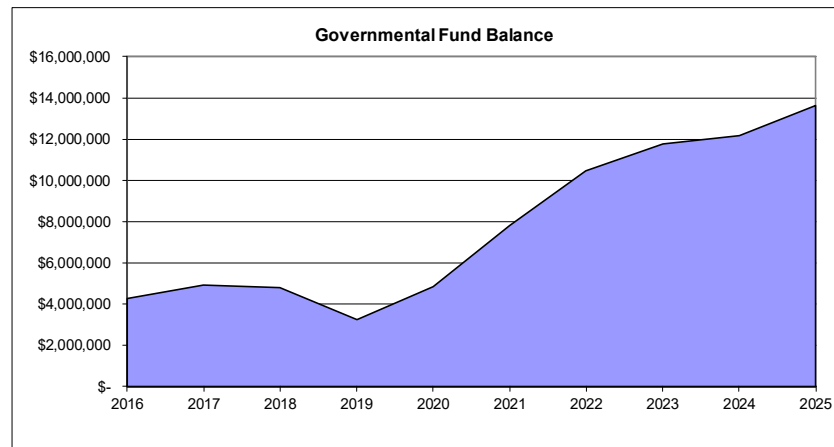
Fiscal Year	Property Tax	Motor Fuel Tax	Vehicle* Registration Tax	Franchise Tax	Alcoholic Beverage Tax	Total
2016	\$ 2,694,055	\$ 958,274	\$ -	\$ 742,384	\$ 170,980	\$ 4,565,693
2017	2,814,006	968,002	-	762,605	182,467	4,727,080
2018	2,915,750	1,021,405	-	744,266	189,963	4,871,384
2019	2,950,213	1,138,580	199,703	772,235	198,725	5,259,456
2020	3,167,024	1,078,780	179,835	753,180	211,770	5,390,589
2021	3,447,650	1,161,773	218,076	796,865	240,895	5,865,259
2022	3,833,005	1,301,416	225,157	888,099	246,346	6,494,023
2023	4,319,132	1,363,417	235,990	984,584	275,261	7,178,384
2024	4,757,166	1,403,141	249,527	1,049,582	271,288	7,730,704
2025	5,551,424	1,445,220	241,340	1,077,929	224,269	8,540,182

*Vehicle Registration Tax is a newly implemented tax that is collected by Washington County and distributed to Cities.



City of Cornelius, Oregon
Fund Balance of Governmental Funds
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General fund										
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	1,078,219	1,425,297	1,612,529	1,792,509	2,124,757	3,001,015	4,376,519	6,629,453	5,509,033	5,019,724
Total general fund	\$ 1,078,219	\$ 1,425,297	\$ 1,612,529	\$ 1,792,509	\$ 2,124,757	\$ 3,001,015	\$ 4,376,519	\$ 6,629,453	\$ 5,509,033	\$ 5,019,724
All other governmental funds										
Restricted										
Street and roadside maintenance	\$ 833,342	\$ 923,926	\$ 1,377,375	\$ 2,001,283	\$ 1,529,069	\$ 1,451,689	\$ 1,834,779	\$ 2,203,065	\$ 1,641,452	\$ 1,643,474
Community development	-	-	-	-	-	52,136	175,090	391,327	793,915	1,075,922
Library capital projects	2,885,668	3,431,630	2,671,845	-	-	-	-	-	-	-
Debt service payments	388,116	389,734	514,046	429,444	314,294	247,561	-	-	-	-
Capital projects	182,378	184,303	232,233	843,000	2,984,922	6,060,369	8,426,464	9,152,798	9,747,678	10,900,895
Assigned										
Building and engineering	1,137	1,149	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	26,928	-	-	-
Total all other governmental funds	\$ 4,290,641	\$ 4,930,742	\$ 4,795,499	\$ 3,273,727	\$ 4,828,285	\$ 7,811,755	\$ 10,463,261	\$ 11,747,190	\$ 12,183,045	\$ 13,620,291
Total all funds	\$ 5,368,860	\$ 6,356,039	\$ 6,408,028	\$ 5,066,236	\$ 6,953,042	\$ 10,812,770	\$ 14,839,780	\$ 18,376,643	\$ 17,692,078	\$ 18,640,015



City of Cornelius, Oregon
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes and assessments	\$ 2,847,947	\$ 2,962,564	\$ 3,013,524	\$ 3,128,666	\$ 3,250,345	\$ 3,570,689	\$ 3,886,815	\$ 4,309,995	\$ 4,747,745	\$ 6,162,360
Licenses and permits, fees	998,077	987,622	1,050,261	2,997,784	3,358,033	5,949,531	4,938,571	2,876,969	3,679,490	3,060,055
Intergovernmental	1,403,241	1,455,098	1,612,614	2,099,265	2,238,535	2,407,909	2,561,473	2,689,067	2,860,920	2,815,862
Franchise fees	742,384	762,605	744,266	772,235	770,938	796,865	888,099	984,584	1,049,582	1,077,929
Fines	76,367	86,248	82,127	54,286	48,975	46,981	66,939	43,862	34,652	37,335
Investment earnings	39,341	74,641	108,715	128,770	120,555	79,078	75,974	530,309	914,455	950,185
Grants	942,321	870,686	1,168,626	409,236	101,185	507,277	1,476,289	1,499,112	1,347,570	457,723
Miscellaneous	182,082	209,278	661,262	388,388	552,292	148,832	82,310	113,979	167,341	319,593
Total revenues	7,231,760	7,408,742	8,441,395	9,978,630	10,440,858	13,507,162	13,976,470	13,047,877	14,801,755	14,881,042
Expenditures										
General government	622,413	1,431,030	771,170	1,071,243	1,178,917	1,846,024	2,643,748	1,314,023	1,942,390	2,102,302
Materials and services	-	-	-	-	-	-	-	20	76	53,628
Public safety	3,337,535	3,402,258	3,742,096	3,848,252	3,922,532	3,887,188	4,216,387	4,625,970	4,973,029	5,733,732
Highways and streets	664,771	899,992	788,298	1,072,082	876,406	887,885	808,940	794,819	948,731	1,036,672
Culture and recreation	567,292	651,945	897,038	927,621	1,121,275	1,157,786	1,371,942	1,473,255	1,655,317	1,530,591
Capital outlay	438,633	213,828	2,303,188	4,007,447	596,871	918,498	558,979	1,236,228	5,924,976	6,791,194
Debt service										
Principal	264,814	262,591	270,085	276,592	498,112	709,540	297,190	22,751	23,325	31,652
Interest	63,031	54,928	46,836	37,949	37,148	50,059	12,765	3,811	3,236	18,099
Total expenditures	5,958,489	6,916,572	8,818,711	11,241,186	8,231,261	9,456,980	9,909,951	9,470,877	15,471,080	17,297,870
Excess of revenues over (under) expenditures	1,273,271	492,170	(377,316)	(1,262,556)	2,209,597	4,050,182	4,066,519	3,577,000	(669,325)	(2,416,828)
Other financing sources (uses)										
Transfers in	3,158,288	725,581	1,190,089	935,974	833,073	843,020	197,031	303,125	1,572,170	453,667
Transfers out	(3,307,376)	(230,572)	(943,534)	(1,324,972)	(1,162,032)	(1,033,474)	(237,831)	(372,142)	(1,593,002)	(470,138)
Proceeds from issuance of debt	-	-	-	309,769	-	-	-	-	-	3,371,125
Gain (loss) on sale of assets	-	-	-	-	6,168	-	1,291	28,881	5,592	10,111
Total other financing sources (uses)	(149,088)	495,009	246,555	(79,229)	(322,791)	(190,454)	(39,509)	(40,136)	(15,240)	3,364,765
Net change in fund balances	\$ 1,124,183	\$ 987,179	\$ (130,761)	\$ (1,341,785)	\$ 1,886,806	\$ 3,859,728	\$ 4,027,010	\$ 3,536,864	\$ (684,565)	\$ 947,937
Capital asset additions (from reconciliation of governmental funds)	\$ 464,954	\$ 213,003	\$ 2,295,347	\$ 5,128,444	\$ 826,083	\$ 916,644	\$ 838,488	\$ 1,281,142	\$ 5,989,465	\$ 6,873,215
Debt service as a percentage of noncapital expenditures ((debt/other exp)-capital additions)	6.0%	4.7%	4.9%	5.1%	7.2%	8.9%	3.4%	0.3%	0.3%	0.5%

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Revenue Capacity

City of Cornelius, Oregon
Market and Assessed Value of Taxable Property
Last Ten Fiscal Years

Real Property				Personal Property			Manufactured Homes		
Fiscal Year Ended June 30	Market Value	Measure 5	Assessed Value	Market Value	Measure 5	Assessed Value	Market Value	Measure 5	Assessed Value
2016	\$ 784,717,850	\$ 779,800,310	\$ 574,512,280	\$ 17,692,884	\$ 17,692,884	\$ 17,692,884	\$ 9,395,410	\$ 9,395,410	\$ 6,022,040
2017	890,735,470	886,135,980	599,799,590	20,280,741	20,280,741	20,280,741	11,067,760	11,067,760	6,887,590
2018	1,015,740,430	999,674,280	624,644,350	21,501,595	21,501,595	21,501,595	12,457,130	12,457,130	4,842,950
2019	1,107,172,870	1,087,860,350	642,405,080	21,580,904	21,580,904	21,580,904	15,779,350	15,779,350	4,705,650
2020	1,228,363,220	1,201,196,940	688,984,250	18,396,771	18,396,771	18,396,771	16,019,580	16,019,580	4,722,900
2021	1,409,700,480	1,290,006,940	732,189,860	22,335,397	21,114,337	20,678,711	16,326,710	15,995,430	4,947,350
2022	1,604,319,590	1,476,089,430	812,183,370	23,541,400	21,490,096	20,988,957	19,431,230	19,108,700	5,289,370
2023	2,009,748,840	1,871,995,150	906,703,850	22,641,720	20,758,468	20,245,409	20,630,580	20,274,220	5,475,430
2024	2,149,621,850	2,000,271,400	979,241,920	25,610,446	24,219,136	23,688,797	26,434,740	26,067,700	6,029,410
2025	2,242,305,950	2,088,974,370	1,037,337,610	25,964,727	24,841,494	24,389,917	27,729,010	27,483,820	6,613,680

Source: Washington County Assessment and Taxation

Note: In May, 1997, Oregon voters approved Measure 50 that revised the property tax system state-wide effective July 1, 1997. For property tax purposes, the measure changed a property's assessed valuation from real market value to a value for tax purposes. For FY 97-98, a property's assessed value for tax purposes will equal the property's market value as of July 1, 1995, less 10%. In addition, the maximum assessed value of a property was limited to a maximum of 3% growth per year.

Definition: Measure 5 value is the value used to calculate the Measure 5 limits. This value differs from Real Market Value for property that is assessed under a Special Assessment program (such as Farm and Forest property). For nonspecially assessed property, Measure 5 Value is equal to Real Market Value (RMV). For specially assessed property, Measure 5 Value is the sum of the Real Market Value of the market portion of the account plus the Specially Assessed Value (SAV) of the specially assessed portion of the account.

City of Cornelius, Oregon
Market and Assessed Value of Taxable Property – continued
Last Ten Fiscal Years

Fiscal Year Ended June 30	Public Utilities			Total			Total Assessed Value to Total Market Value	Total Direct Tax Rate	Assessed Value Change
	Market Value	Measure 5	Assessed Value	Market Value	Measure 5	Assessed Value			
2016	\$ 22,178,690	\$ 22,178,690	\$ 19,534,900	\$ 833,984,834	\$ 829,067,294	\$ 617,762,104	74.1%	3.98	1.034
2017	20,427,673	20,427,673	20,163,300	942,511,644	937,912,154	647,131,221	68.7%	4.47	1.048
2018	23,053,441	23,053,441	22,646,200	1,072,752,596	1,056,686,446	673,635,095	62.8%	4.47	1.041
2019	21,002,277	21,002,277	20,997,100	1,165,535,401	1,146,222,881	689,688,734	59.2%	4.47	1.024
2020	22,700,206	22,700,206	22,691,900	1,285,479,777	1,258,313,497	734,795,821	57.2%	4.47	1.065
2021	23,428,408	23,428,408	23,419,300	1,471,790,995	1,350,545,115	781,235,221	53.1%	4.47	1.063
2022	22,677,559	22,677,559	22,666,900	1,669,969,779	1,539,365,785	861,128,597	51.6%	4.47	1.102
2023	24,682,734	24,682,734	24,669,200	2,077,703,874	1,937,710,572	957,093,889	46.1%	4.47	1.111
2024	29,563,220	29,563,220	27,594,030	2,231,230,256	2,080,121,456	1,036,554,157	46.5%	4.47	1.083
2025	31,527,906	31,527,906	29,757,970	2,327,527,593	2,172,827,590	1,098,099,177	47.2%	4.47	1.059

City of Cornelius, Oregon

Overlapping Debt Schedule

June 30, 2025

Overlapping Issuer Name	Real Market Valuation	Percent Overlapping	Overlapping	
			Gross Property-Tax Backed Debt	Net Property-Tax Backed Debt
METRO	\$ 435,071,818,652	0.47%	\$ 4,305,199	4,274,490
NORTHWEST REGIONAL ESD	195,484,032,202	1.11%	137,014	137,014
PORT OF PORTLAND	479,489,971,175	0.45%	108,910	-
PORTLAND COMMUNITY COLLEGE	344,763,411,776	0.63%	3,722,097	3,566,393
TUALATIN VALLEY FIRE & RESCUE DISTRICT	142,691,838,128	0.01%	4,231	3,866
WASHINGTON COUNTY	154,031,375,412	1.40%	1,580,102	1,580,102
WASHINGTON CTY SD 15 (FOREST GROVE)	7,005,785,543	19.56%	33,473,109	33,473,109
WASHINGTON CTY SD 1J (HILLSBORO)	38,590,218,526	2.05%	8,764,938	8,764,938
Totals: Overlapping Issuer Count: 11			\$ 52,095,600	\$ 51,799,912

Net Property-Tax Backed Debt of Subject Issuer is:	\$ 1,726,835	Ratio of Net Property-Tax Backed Debt to Real Market Value is:	0.08%
Net Property-Tax Backed Debt of Overlapping Issuers is:	<u>51,799,912</u>	Per Capita Net Property-Tax Backed Debt is:	\$ 119
Total Net Property-Tax Backed Debt of Subject Issuer and Overlapping Issuers is:	<u>\$ 53,526,747</u>	Ratio of Total Net Property-Tax Backed Debt to Real Market Value is:	2.48%
Cornelius Population	14,490	Per Capita Total Net Property-Tax Backed Debt is:	\$ 3,694
Real Market Value of Subject Issuer is:	\$ 2,160,782,968	As of :	7/1/2024
		As of :	7/1/2024

Definition: "Gross Property-Tax Backed Debt" includes all General Obligation (GO) bonds and Full Faith & Credit bonds.

Definition: "Net Property-Tax Backed Debt" is Gross Property-tax Backed Debt less Self-supporting Unlimited-tax GO and less Self-supporting Full Faith & Credit debt.

Appropriation Credits, Conduit Revenue Bonds, Dedicated Niche Obligations, Other, Revenue Bonds, and any other obligations issued for less than 13 months (E.g. Bond Anticipation Notes, Tax Anticipation Notes), lease purchase agreements and loans are NOT included in Property-Tax backed calculations.

Source: State of Oregon, Debt Management Division

City of Cornelius, Oregon

Property Tax Rates

Last Ten Fiscal Years

Overlapping Rates

City of Cornelius				County			School District Forest Grove			School District Hillsboro			Special Districts	Total Direct and Overlapping Rates
Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total City Millage		
2016	3.9836	-	3.984	2.2484	0.5900	2.8384	4.9142	2.8601	7.7743	4.9749	0.9640	5.939	-	20.535
2017	4.4706	-	4.471	2.2484	0.0709	2.3193	4.9142	1.6921	6.6063	4.9749	0.8856	5.861	-	19.257
2018	4.4706	-	4.471	2.2484	0.0700	2.3184	4.9142	1.6736	6.5878	4.9749	0.8647	5.840	-	19.216
2019	4.4706	-	4.471	2.2484	0.0699	2.3183	4.9142	1.617	6.5312	4.9749	1.2417	6.217	-	19.537
2020	4.4706	-	4.471	2.2484	0.0691	2.3175	4.9142	1.3138	6.2280	4.9749	1.2930	6.268	-	19.284
2021	4.4706	-	4.471	2.2484	0.0674	2.3158	4.9142	1.2983	6.2125	4.9749	1.3646	6.340	-	19.338
2022	4.4706	-	4.471	2.9384	0.0675	3.0059	4.9142	2.1725	7.0867	4.9749	2.1321	7.107	-	21.670
2023	4.4706	-	4.471	2.9384	0.0665	3.0049	4.9142	1.9075	6.8217	4.9749	1.9920	6.967	-	21.264
2024	4.4706	-	4.471	2.9384	0.0663	3.0047	4.9142	3.4366	8.3508	4.9749	1.9707	6.946	1	22.772
2025	5.4446	-	5.445	2.9384	0.0643	3.0027	4.9142	3.5267	8.4409	4.9749	1.9290	6.904	1	23.792

Source: Washington County Assessment and Taxation Department

City of Cornelius, Oregon

Principal Property Taxpayers

Last Ten Fiscal Years

Taxpayer	2015-2016		2016-2017*		2017-2018		2018-2019		2019-2020						
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value			
WAL-MART STORES INC	\$ 20,930,826	1	3.62%	\$ 20,930,826	1	3.62%	\$ 21,601,535	1	3.21%	\$ 22,112,664	1	3.21%	\$ 22,433,823	1	3.05%
TOM MOYER THEATERS	17,860,390	2	3.09%	17,860,390	2	3.09%	16,196,640	2	2.40%	16,682,520	2	2.42%	17,182,970	2	2.34%
LAURELWOOD DEVELOPMENT LLC							5,443,380	6	0.81%	6,756,530	5	0.98%	9,516,350	4	1.30%
PORTLAND GENERAL ELECTRIC	6,708,000	4	1.16%	6,708,000	4	1.16%	10,111,000	3	1.50%	10,700,000	3	1.55%	11,643,000	3	1.58%
NORTHWEST NATURAL GAS CO 495 LLC	3,599,600	9	0.62%	3,599,600	9	0.62%	4,044,000	12	0.60%	4,343,000	8	0.63%	4,838,000	7	0.66%
SHELDON MANUFACTURING INC	4,583,020	5	0.79%	4,583,020	5	0.79%	5,747,510	5	0.85%	4,658,750	7	0.68%	4,471,700	9	0.61%
CPI FOREST HILLS OWNER LLC	3,998,260	6	0.69%	3,998,260	6	0.69%	4,364,810	10	0.65%	4,491,240	6	0.65%	4,625,640	8	0.63%
CORNELIUS SELF STORAGE LLC													2,399,160	19	0.33%
CRP/ALTABIRD MEADOWLARK OWNER LLC															
CORNELIUS CINEMAS 2 LLC	2,504,110	15	0.43%	2,504,110	15	0.43%	5,388,966	7	0.80%	3,456,861	11	0.50%	3,539,661	12	0.48%
ALL CROP INC	3,354,430	11	0.58%	3,354,430	11	0.58%	3,665,470	14	0.54%	3,775,430	10	0.55%	3,888,690	11	0.53%
COASTAL FARM REAL ESTATE INC	3,489,870	10	0.60%	3,489,870	10	0.60%	3,883,883	13	0.58%	3,964,637	9	0.57%	4,048,882	10	0.55%
COMCAST CORPORATION	3,864,600	7	0.67%	3,864,600	7	0.67%	4,515,000	8	0.67%						
CORNELIUS GATEWAY LLC	2,343,020	18	0.41%	2,343,020	18	0.41%	2,867,970	18	0.43%	2,954,000	13	0.43%	3,110,480	14	0.42%
SMOKETREE MHC LLC	2,697,280	13	0.47%	2,697,280	13	0.47%	2,921,210	16	0.43%	3,008,840	12	0.44%	3,099,100	15	0.42%
FRED MEYER STORES INC	2,582,476	14	0.45%	2,582,476	14	0.45%				2,461,688	19	0.36%	2,464,685	20	0.34%
COUNTRY MEADOW ESTATES APARTMENTS LLC															
HANK'S PROPERTIES LLC	2,984,580	12	0.52%	2,984,580	12	0.52%	3,166,330	15	0.47%	2,691,970	17	0.39%	2,772,720	17	0.38%
JBK PROPERTIES MGMT	2,371,870	17	0.41%	2,371,870	17	0.41%	2,591,760	20	0.38%	2,669,500	18	0.39%	2,749,570	18	0.37%
LENNAR NORTHWEST INC															
KEN LEAHY CONSTRUCTION INC										2,904,786	14	0.42%	2,904,786		0.40%
LW THA LLC															
LW HOFII LLC													10,865,330	5	1.48%
JSTT INC	8,538,240	3	1.48%	8,538,240	3	1.48%	8,473,870	4	1.26%	8,424,430	4	1.22%	8,033,070	6	1.09%
RICHMOND AMERICAN HOMES													3,346,420	13	0.46%
ROBERT MOREY	2,029,370	20	0.35%	2,029,370	20	0.35%	2,651,400	19	0.39%	2,730,940	16	0.40%	2,812,860	16	0.38%
FARM CREDIT LEASING							3,123,794	17	0.46%	2,966,055	15	0.43%	2,966,055		0.40%
SCHRAGER LIVING TRUST										2,333,450	20	0.34%	2,333,450		0.32%
MAG LLC							1,491,183	9	0.22%						
HAZELNUT GROWERS OF OREGON	3,881,550	8	0.67%	3,881,550	8	0.67%	4,500,790	11	0.67%						
FRONTIER COMMUNICATIONS	2,479,000	16	0.43%	2,479,000	16	0.43%									
CAPLACO TWELVE INC	2,073,260	19	0.36%	2,073,260	19	0.36%									
Totals	\$ 102,873,752		17.80%	\$ 102,873,752		17.80%	\$ 116,750,501		17.33%	\$ 114,087,291		16.54%	\$ 136,046,402		18.51%

Source: Washington County Assessment and Taxation

*Note: 2015-2016 data (current data not available from the County at time of printing ACFR)

City of Cornelius, Oregon
Principal Property Taxpayers – continued
Last Ten Fiscal Years

Taxpayer	2020-2021			2021-2022			2022-2023			2023-2024			2024-2025		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
WAL-MART STORES INC	\$ 23,588,612	1	3.02%	\$ 24,096,326	1	2.80%	\$ 21,857,846	1	2.54%	\$ 22,166,059	1	2.14%	\$ 22,582,816	1	2.16%
TOM MOYER THEATERS	17,698,430	2	2.27%	17,559,820	3	2.04%	10,810,390	3	1.26%	17,817,370	2	1.72%	16,786,490	2	1.61%
LAURELWOOD DEVELOPMENT LLC	8,721,670	4	1.12%	18,265,310	2	2.12%	17,321,240	2	2.01%	11,957,890	3	1.15%	11,709,970	3	1.12%
PORTLAND GENERAL ELECTRIC	11,218,000	3	1.44%	9,600,000	4	1.11%	10,141,000	4	1.18%	10,207,000	4	0.98%	9,351,970	4	0.90%
NORTHWEST NATURAL GAS CO	5,871,000	6	0.75%	6,730,000	6	0.78%	7,553,520	6	0.88%	8,439,000	5	0.81%	9,012,630	5	0.86%
495 LLC	7,119,960	5	0.91%	7,333,540	5	0.85%	1,928,710	5	0.22%	7,780,100	6	0.75%	7,969,590	6	0.76%
SHELDON MANUFACTURING INC	4,657,890	8	0.60%	4,496,860	8	0.52%	6,124,350	8	0.71%	6,945,380	7	0.67%	8,013,490	7	0.77%
CPI FOREST HILLS OWNER LLC	4,765,500	7	0.61%	4,984,340	7	0.58%	7,505,000	7	0.87%	5,562,870	8	0.54%	8,276,090	8	0.79%
CORNELIUS SELF STORAGE LLC	3,867,650	11	0.50%	3,983,670	11	0.46%	4,249,270	11	0.49%	5,721,410	9	0.55%	6,764,220	9	0.65%
CRP/ALTABIRD MEADOWLARK OWNER LLC										1,077,090	10	0.10%	5,579,110	10	0.53%
CORNELIUS CINEMAS 2 LLC	3,390,050	15	0.43%	3,457,850	14	0.40%	3,734,480	14	0.43%	4,969,410	11	0.48%	5,893,050	11	0.56%
ALL CROP INC	4,005,350	9	0.51%	4,125,510	10	0.48%	5,161,600	10	0.60%	4,394,200	12	0.42%	4,526,020	12	0.43%
COASTAL FARM REAL ESTATE INC	3,779,520	12	0.48%	3,892,900	12	0.45%	4,009,680	12	0.47%	4,129,970	13	0.40%	4,508,000	13	0.43%
COMCAST CORPORATION										3,746,370	14	0.36%	4,253,860	14	0.41%
CORNELIUS GATEWAY LLC	3,203,790	17	0.41%	3,299,900	15	0.38%	3,398,890	15	0.39%	3,500,850	15	0.34%	3,788,370	15	0.36%
SMOKETREE MHC LLC	3,192,060	18	0.41%	3,287,820	16	0.38%	3,386,440	16	0.39%	3,488,020	16	0.34%	3,592,650	16	0.34%
FRED MEYER STORES INC	3,567,950	13	0.46%	3,642,027	13	0.42%	3,577,224	13	0.42%	3,386,395	17	0.33%	3,540,150	17	0.34%
COUNTRY MEADOW ESTATES APARTMENTS LLC	2,897,240	19	0.37%	2,984,140	17	0.35%	3,073,660	17	0.36%	3,165,860	18	0.31%	3,301,943	18	0.32%
HANK'S PROPERTIES LLC	2,855,900	20	0.37%	2,941,570	18	0.34%	3,029,810	18	0.35%	3,120,700	19	0.30%	3,260,820	19	0.31%
JBK PROPERTIES MGMT				2,916,980	19	0.34%	3,004,480	19	0.35%	3,094,600	20	0.30%	3,214,320	20	0.31%
LENNAR NORTHWEST INC	3,469,320	14	0.44%	4,254,440	9	0.49%	5,522,050	9	0.64%						
KEN LEAHY CONSTRUCTION INC				2,623,779	20	0.30%	2,670,500	20	0.31%						
LW THA LLC	3,827,630	10	0.49%												
LW HOFII LLC	3,228,500	16	0.41%												
JSTT INC															
RICHMOND AMERICAN HOMES															
ROBERT MOREY															
FARM CREDIT LEASING															
SCHRAGER LIVING TRUST															
MAG LLC															
HAZELNUT GROWERS OF OREGON															
FRONTIER COMMUNICATIONS															
CAPLACO TWELVE INC															
Totals	\$ 124,926,022		15.99%	\$ 134,476,782		15.62%	\$ 128,060,140		14.87%	\$ 134,670,544		12.99%	\$ 145,925,559		13.96%

City of Cornelius, Oregon
Property Tax Levies and Collections
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Balance										
Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior	101,481	117,228	129,455	131,538	49,373	53,888	53,767	52,844	59,336	68,482
	101,481	117,228	129,455	131,538	49,373	53,888	53,767	52,844	59,336	68,482
Levy										
Current	2,764,901	2,895,815	3,020,663	3,084,656	3,292,775	3,492,556	3,806,980	4,237,726	4,520,331	5,769,597
Prior	(28)	54	365	(401)	-	-	-	-	-	-
	2,764,873	2,895,869	3,021,028	3,084,255	3,292,775	3,492,556	3,806,980	4,237,726	4,520,331	5,769,597
Adjustments										
Current	(2,691)	(7,049)	(22,997)	(8,663)	(10,926)	(8,966)	(7,509)	(22,193)	(13,432)	(6,011)
Prior	(1,075)	(4,200)	(2,837)	(38,991)	(1,545)	(246)	5,112	2,539	(5,939)	(9,638)
	(3,766)	(11,249)	(25,834)	(47,654)	(12,471)	(9,212)	(2,397)	(19,654)	(19,371)	(15,649)
Net interest (discounts)										
Current	(74,234)	(77,178)	(81,918)	(83,884)	(88,561)	(94,044)	(104,503)	(115,162)	(123,230)	(155,444)
Prior	5,265	3,958	3,830	2,494	3,340	2,836	2,966	2,633	(183)	26
	(68,969)	(73,220)	(78,088)	(81,390)	(85,221)	(91,208)	(101,537)	(112,529)	(123,413)	(155,418)
Collections										
Current	2,642,372	2,764,443	2,884,152	2,961,045	3,159,047	3,355,386	3,661,477	4,061,878	4,339,578	5,549,557
Prior	34,019	34,730	30,870	76,331	31,520	36,870	42,493	37,173	28,823	31,068
	2,676,391	2,799,173	2,915,022	3,037,376	3,190,567	3,392,256	3,703,970	4,099,051	4,368,401	5,580,625
Balances, end of fy										
Current	45,604	47,145	31,596	31,064	34,241	34,160	33,491	38,493	44,091	58,585
Prior	71,624	82,310	99,943	18,309	19,648	19,608	19,352	20,843	24,391	27,803
	\$ 117,228	\$ 129,455	\$ 131,539	\$ 49,373	\$ 53,889	\$ 53,768	\$ 52,843	\$ 59,336	\$ 68,482	\$ 86,388

Notes: Fiscal year runs from July 1st to June 30

Source: Washington County Assessment and Taxation

City of Cornelius, Oregon
Property Tax Levies and Collections to Date
Last Ten Fiscal Years

Tax Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 2,764,901	\$ 2,642,372	95.6%	\$ 37,299	\$ 2,679,671	96.9%
2017	2,895,815	2,764,443	95.5%	35,872	2,800,315	96.7%
2018	3,020,663	2,884,152	95.5%	39,828	2,923,980	96.8%
2019	3,084,656	2,961,045	96.0%	35,937	2,996,982	97.2%
2020	3,292,775	3,159,047	95.9%	37,528	3,196,575	97.1%
2021	3,492,556	3,355,386	96.1%	35,199	3,390,585	97.1%
2022	3,806,980	3,661,477	96.2%	27,268	3,688,745	96.9%
2023	4,237,726	4,061,878	95.9%	20,439	4,082,317	96.3%
2024	4,520,331	4,339,578	96.0%	22,818	4,362,396	96.5%
2025	5,769,597	5,580,624	96.7%	-	5,580,624	96.7%

Source: Washington County Assessment and Taxation

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Debt Capacity

City of Cornelius, Oregon
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business - Type Activities				Total			
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Other Notes	Revenue Bonds Series 2000	Special Assessment Bonds	Capital Leases	Other Notes*	Total Primary Government	Percentage of Personal Income	Per Capita	Population
2016	\$ -	\$ 1,555,000	\$ 286,125	\$ -	\$ -	\$ -	\$ -	\$ 1,153,818	\$ 2,994,943	N/A	246	12,161
2017	-	1,312,000	266,534	-	-	-	-	1,824,369	3,402,903	N/A	280	12,161
2018	-	1,062,000	246,449	-	-	-	-	2,753,957	4,062,406	N/A	334	12,161
2019	-	806,000	225,857	633,896	-	-	-	2,028,208	3,693,961	N/A	304	12,161
2020	-	544,000	204,745	418,896	-	-	-	2,028,208	3,195,849	N/A	261	12,225
2021	-	275,000	183,100	-	-	-	-	1,952,727	2,410,827	N/A	191	12,635
2022	-	-	160,909	-	-	-	-	1,874,981	2,035,890	N/A	151	13,498
2023	-	-	138,158	-	-	-	-	1,794,902	1,933,060	N/A	134	14,389
2024	-	-	114,833	-	-	-	-	1,712,423	1,827,256	N/A	127	14,389
2025	-	-	90,920	3,363,386	-	-	-	1,627,468	5,081,774	N/A	351	14,490

Note:

Details regarding the Cities outstanding debt can be found in the Notes to the Basic Financial Statements

*Business Type Activities Notes - Business Oregon Aquifer Storage and Recovery Loan

N/A - Not Available

City of Cornelius, Oregon
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value of Property	Per Capita	Population (1)	Assessed Value (2)
2016	-	-	-	0.00%	-	12,161	617,762,104
2017	-	-	-	0.00%	-	12,161	647,131,221
2018	-	-	-	0.00%	-	12,161	673,635,095
2019	-	-	-	0.00%	-	12,161	689,688,734
2020	-	-	-	0.00%	-	12,225	734,795,821
2021	-	-	-	0.00%	-	12,635	781,235,221
2022	-	-	-	0.00%	-	13,498	861,128,597
2023	-	-	-	0.00%	-	14,389	957,093,889
2024	-	-	-	0.00%	-	14,389	1,036,554,157
2025	-	-	-	0.00%	-	14,490	1,098,099,177

Sources:

(1) United States Census

(2) Washington County Assessment and Taxation

N/A - Not Available

City of Cornelius, Oregon
Revenue Backed Debt
Last Ten Fiscal Years

Fiscal Year	Aquifer Storage and Recovery Loan			Debt Service		
	Utility (Water) Charges	Less Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2017	\$ 6,412,648	\$ 2,806,652	\$ 3,605,996	\$ -	\$ -	\$ -
2018	7,607,659	3,165,458	4,442,202	-	-	-
2019	9,042,976	3,759,631	5,283,345	-	-	-
2020	8,277,204	3,098,161	5,179,042	-	145,663	35.55
2021	8,344,128	5,533,523	2,810,605	75,481	60,846	20.62
2022	6,172,962	3,301,104	2,871,858	77,746	58,582	21.07
2023	7,250,612	3,452,239	3,798,373	80,078	56,249	27.86
2024	7,401,461	3,391,675	4,009,787	82,480	53,847	29.41
2025	8,362,306	5,160,833	3,201,472	84,955	51,373	23.48

Note:

Details regarding the Cities outstanding debt can be found in the Notes to the Basic Financial Statements

Utility charges include all revenue from the Water, Sewer, Storm, and Street funds.

Operating expenses do not include depreciation.

FY2016 - A new Capital project began - Aquifer Storage and Recovery. Debt repayment started in FY2020.

City of Cornelius, Oregon
Direct and Overlapping Governmental Activities Debt
June 30, 2025

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt repaid with property taxes			
Metro	\$ 910,575,000	0.47%	\$ 4,305,199
Portland Community College	593,920,000	0.63%	3,722,097
Tualatin Valley Fire & Rescue District	45,990,000	0.01%	4,231
Washington County	112,639,172	1.40%	1,580,102
Washington County SD 15 (Forest Grove)	171,091,925	19.56%	33,473,109
Washington County SD 1J (Hillsboro)	428,080,000	2.05%	8,764,938
Other debt			
Metro	\$ -		\$ -
Northwest Regional ESD	12,395,000	1.11%	137,014
Port of Portland	24,170,000	0.45%	108,910
Subtotal, overlapping debt	<u>\$ 2,298,861,097</u>		<u>52,095,600</u>
City direct debt			<u>3,454,306</u>
Total direct and overlapping debt			<u>\$ 55,549,906</u>

Source: State of Oregon, Debt Management Division

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. The State of Oregon provided overlapping debt data on real market valuation of properties for each jurisdiction.

City of Cornelius, Oregon
Legal Debt Margin Information
Last Ten Fiscal Years

True Cash Value (1)	\$ 2,327,527,593
	x 3%
General Obligation Debt Limit (2)	69,825,828
Gross bonded debt subject to limitation	-
Legal debt margin available for future indebtedness	\$ 69,825,828
Total net debt applicable to the limit as a percentage of debt limit	0.00%

Fiscal Year	True Cash Value	Debt Limit	Total Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of the Debt Limit
2016	\$ 833,984,834	\$ 25,019,545	\$ -	\$ 25,019,545	0.00%
2017	942,511,644	28,275,349	-	28,275,349	0.00%
2018	1,072,752,596	32,182,578	-	32,182,578	0.00%
2019	1,165,535,401	34,966,062	-	34,966,062	0.00%
2020	1,285,479,777	38,564,393	-	38,564,393	0.00%
2021	1,471,790,995	44,153,730	-	44,153,730	0.00%
2022	1,669,969,779	50,099,093	-	50,099,093	0.00%
2023	2,077,703,874	62,331,116	-	62,331,116	0.00%
2024	2,231,230,256	66,936,908	-	66,936,908	0.00%
2025	2,327,527,593	69,825,828	-	69,825,828	0.00%

Sources:

(1) From Washington County Assessment and Taxation

(2) ORS 257.004 provides a debt limit of 3% of the true cash value of all taxable property within the City boundaries

Demographic and Economic Information

City of Cornelius, Oregon
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Median Household Income (1)	Persons Below Poverty Level (1)	Unemployment Rate Washington County (2)
2016	12,161	\$ 55,203	12.6%	5.2%
2017	12,161	54,390	9.9%	3.7%
2018	12,161	58,420	10.0%	3.5%
2019	12,161	60,766	10.0%	3.3%
2020	12,225	62,786	10.1%	6.7%
2021	12,635	67,207	6.7%	4.1%
2022	13,498	72,788	9.8%	3.3%
2023	14,389	72,917	10.4%	3.1%
2024	14,389	83,051	9.5%	3.6%
2025	14,490	94,030	9.5%	5.3%

Notes:

N/A - Not Available

Sources:

- (1) United States Census Bureau
- (2) Oregon State Employment Division

City of Cornelius, Oregon

Principal Employers

Current Year and Nine Years Ago

Employer	2016			2025		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Walmart Superstore	294	1	15.20%	308	1	12.29%
Fred Meyer	268	2	13.86%	263	2	10.49%
Sheldon Manufacturing	120	3	6.20%	111	3	4.43%
Forest Grove School District	94	4	4.86%	94	4	3.75%
Virginia Garcia	64	5	3.31%	79	5	3.15%
Pavement Maintenance Inc				67	6	2.67%
Edwards Vacuum LLC				62	7	2.47%
City of Cornelius	38	6	1.96%	51	9	2.03%
Coastal Farm and Ranch				46	8	1.83%
Truss Components				41	10	1.64%
Burger King	35	9	1.81%			
Hazelnut Growers of Oregon	45	7	2.33%			
Summit Foods	45	8	2.33%			
Squires Electronics	33	10	1.71%			
Totals	1,036		53.57%	1122		44.75%
Total FT Employees 2016	1295			Total FT Employees 2025		1843
Total Part Time Employees	639			Total Part Time Employees		664
Total Employees	1934			Total Employees		2507

Source:

City Business licenses

City of Cornelius, Oregon

Full-Time Equivalent City Government Employees by Function

Last Ten Fiscal Years

Full-time Equivalent Employees as of December 31

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government	12	12	12	12	12.5	12.5	13.5	12.5	13.5	13.5
Public safety										
Fire										
Firefighters and officers	7	7	7	7	6	6	6	7	7	10
Highways and streets										
Engineering	3	3	3	3	3	3	3	3	3	3
Maintenance	5	5	5	5	6	6	6	6	6	6
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	7	7	7	7	10	10.5	10.5	13.5	13.5	13.5
Water	1	1	1	1	1	1	1	1	1	1
Sewer	1	1	1	2	2	2	2	2	2	2
Surface water	2	2	2	2	2	2	2	2	2	2
Electric	-	-	-	-	-	-	-	-	-	-
Total	38	38	38	39	42.5	43	44	47	48	51

Source: City Administration Department

Operating Information

City of Cornelius, Oregon

Operating Indicators by Function

Last Ten Fiscal Years

Function	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police*										
Physical arrests	473	429	654	562	427	449	492	444	384	351
Parking violations	59	16	160	93	168	142	99	66	14	88
Traffic violations	1,001	1,390	968	859	645	385	609	630	319	188
Fire										
Number of calls answered	1,916	1,984	1,960	1,875	1,983	2,127	2,399	2,568	2,463	2,625
Inspections	91	60	73	64	29	8	5	5	3	9
Highways and streets										
Street resurfacing (square yards)	12,680	11,572	9,467	20,821	1,098	3,742	93,800	6,400	6,880	7,927
Sewer										
Sewer mains cleaned (lineal feet)	189,993	135,304	134,934	170,269	105,939	55,556	51,628	101,047	168,690	64,764
Storm										
Storm catch basins cleaned	1,075	1,095	1,065	1,138	1,145	1,389	1,242	1,242	1,454	1,261
Sanitation**										
Refuse collected (tons/day)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Recyclables collected (tons/day)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Culture and recreation										
Parks use permits	206	130	152	135	37	77	226	241	262	270
Athletic field permits issued	5	5	7	9	2	4	5	10	6	13
Library circulation	87,600	79,267	76,231	79,759	89,254	59,513	114,253	120,614	120,348	118,730
Library visitors	60,248	57,418	55,513	65,382	84,980	28,296	69,386	78,379	84,624	83,348
Library programs	144	214	271	260	517	231	513	447	472	565
Water										
New connections	7	1	28	115	142	370	373	65	84	100
Water main breaks repaired	26	17	20	27	19	43	20	10	12	9
City code violations										
Overgrown vegetation	49	62	70	25	38	12	42	46	37	27
Abandoned vehicles	189	222	337	299	168	286	195	286	125	152
Other	87	96	104	154	97	63	45	78	70	64

N/A - Not Available

Notes:

*Police Services are contracted beginning FY2015

**Private collection company

Source: City Administration, Court, Police, and Development and Operations Departments

City of Cornelius, Oregon

Capital Asset Statistics by Function

Last Ten Fiscal Years

Function	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units*	-	-	-	-	-	-	-	-	-	-
Fire stations	1	1	1	1	1	1	1	1	1	1
Fire apparatus	6	6	6	6	6	6	6	6	6	6
Sanitation										
Collection trucks	-	-	-	-	-	-	-	-	-	-
Highways and streets										
Streets (miles)	36	36	36	37.65	37.65	39.43	41.28	41.81	42.44	42.71
Streetlights	857	923	923	1052	1126	1126	1153	1173	1221	1237
Traffic signals	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Culture and recreation										
Parks acreage	25.7	25.91	25.91	26.73	24.8	31.58	31.58	31.58	31.9	31.9
Parks	14	14	14	19	21	23	23	23	25	25
Swimming pools	-	-	-	-	-	-	-	-	-	-
Tennis courts	1	1	1	1	1	1	1	1	1	1
Community centers	-	-	-	-	-	-	-	-	-	-
Water										
Water mains (miles)	32	32	32	36	41.7	43.5	44.3	44.9	45.6	45.8
Fire hydrants	402	431	449	480	431	448	456	462	472	475
Maximum daily capacity (thousands of gallons)										
Sewer										
Sanitary sewers (miles)	24	24	24	28	35.3	36.9	37.62	38.09	38.65	38.83
Storm sewers (miles)	19	19	19	23	30	32.87	34.57	34.97	36.38	36.57
Maximum daily treatment capacity (millions of gallons)										

***Notes:**

Patrol units are now owned by Washington County Sheriffs Office.

Parks acreage decreased in FY2020 - a new facility was built on existing park space.

Source: City Administration, Court, Police, and Development and Operations Departments

City of Cornelius, Oregon
Miscellaneous Statistical Data
July 30, 2025

Date of Incorporation	1893
Form of Government	City Council/City Manager
Area in Miles	2.34
Fire protection	
Number of stations	1
Number of firefighters, officers, and other personnel (exclusive of volunteer firefighters)	11
Police protection	
Number of stations	1
Number of sworn officers budgeted**	-
Recreation and culture	
Number of parks and open spaces	33
Total number of park and open space acreage	31.9
Tennis courts	1
Pools	-
Number of libraries	1
Total library circulation	118,730
Total library cardholders	5,915
Total library volumes (Includes nonbook material)	45,879
Transportation	
Designated bike routes	8
Bus stops	24
Freight lines	2
Airports	-
Miles of streets	42.71
Number of street lights*	1,237
Full time employees	
Union employees	34.50
Non-union employees	16.50

Notes:

N/A = not available

* Some lights are owned and maintained by Portland General Electric

**Police Services are contracted beginning FY2015

Sources:

City:

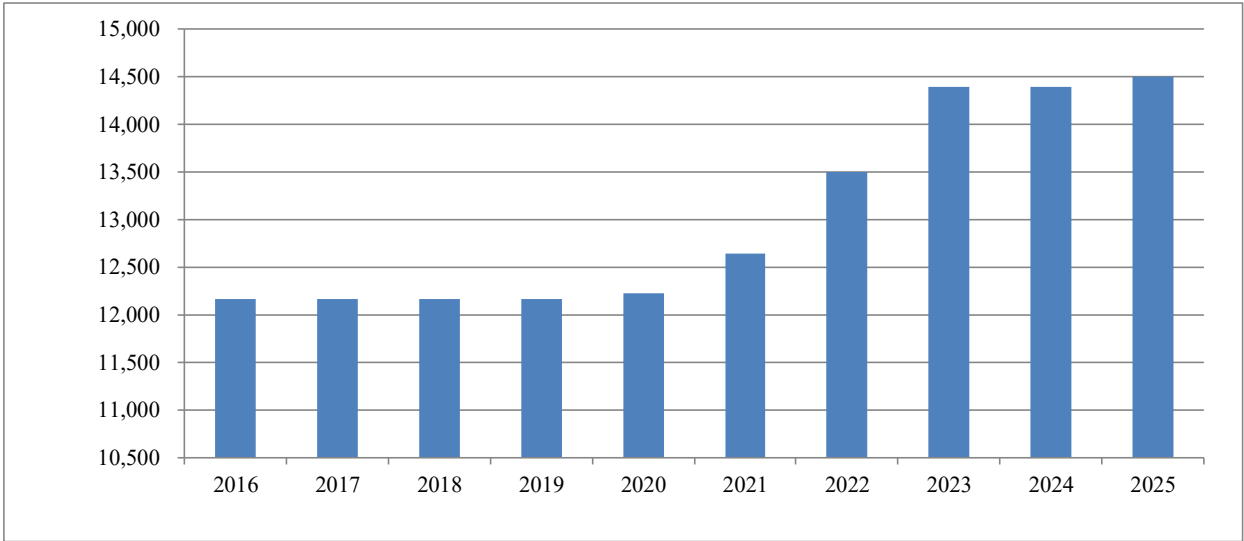
Administration Department
Police Department
Engineering Department
Fire Department
Library Department
Development and Operations Department

City of Cornelius, Oregon **Population Growth** **Last Ten Fiscal Years**

Year	Population	Percent Change
2016	12,161	0.00%
2017	12,161	0.00%
2018	12,161	0.00%
2019	12,161	0.00%
2020	12,225	0.53%
2021	12,635	3.35%
2022	13,498	6.83%
2023	14,389	6.60%
2024	14,389	0.00%
2025	14,490	0.70%

Cumulative population growth

19.37%



Compliance Section

**Independent Auditor's Report
Required by Oregon State Regulations**

Honorable Mayor and Council Members
City of Cornelius
Cornelius, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America the basic financial statements of the City of Cornelius as of and for the year ended June 30, 2025, and have issued our report thereon dated December 4, 2025.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Cornelius's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions, and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).
- Accountability for collecting or receiving money by elected officials – no money was collected or received by elected officials.

In connection with our testing nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except there were expenditures in excess of appropriations as detailed in the notes to the financial statement.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Restriction on Use

This report is intended solely for the information and use of the council members and management of the City of Cornelius and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read 'R. Pasquarella', with a long horizontal line extending to the right.

Ryan T. Pasquarella, Principal
For REDW LLC
Salem, Oregon
December 4, 2025

City of Cornelius

Agenda Report



To: Peter Brandom, City Manager
From: Ellie Jones, Assistant City Manager – Business Operations
Date: February 23, 2026
Subject: FY2027 20-year Capital Improvement Program (CIP) Presentation

Summary: In preparing for the upcoming budget process, staff has worked diligently to update the City’s cumulative 20-year Capital Improvement Program (CIP). This document will continue to be updated and presented on an annual basis. The document is intended to serve as a financial planning tool. It identifies capital needs and provides a method for long-range planning considerations.

Previous Council Action: City Council has previously approved the annual CIP program.

Relevant City Strategic Plan Goal(s): Goal 5: Develop necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community.

Background: The CIP is organized by fund with individual project requests. The requests provide information about the projects including: project location, estimated cost, estimated project year(s), and proposed source of funding. The Appendix consists of the equipment and vehicle replacement schedules.

The following projects were removed from the CIP since they have been completed, are scheduled to be completed by the end of FY2026, or deemed no longer necessary:

Fire Station Kitchen Improvements	\$	75,000
Fire Station Bathroom Improvements	\$	75,000
Fire Dept Training Room Improvements	\$	30,000
Fire Station Dorm & Fitness Room Impr	\$	75,000
Mariposa Causeway	\$	1,971,000
Warehouse Roof Replacement	\$	80,000
Security Update Card Reader	\$	13,000
Phase 6 Storm Sewer Upgrades	\$	25,000
S. 29 th Blvd Water Main	\$	232,000
Phase 6 Water Main Upgrades	\$	793,000
Booster Station Upgrades	\$	1,901,488
Risk & Resilience Assessment	\$	100,000
Ginger & Fawn Sewer Upgrade	\$	300,000
S. 29 th Blvd Sanitary Sewer Extensions	\$	232,000
Davis Pedestrian Improvement Phase 3	\$	471,000

N.10 th Council Creek Trail Crossing	\$ 280,000
S. 10 th Ave Traffic Calming	\$ 395,000
S. 29 th Blvd Phase 1	\$ 520,000
S. 29 th Blvd Phase 2	\$ 6,000,000
S. 29 th Blvd Phase 3	\$ 4,000,000
N. 19 th Ave (Walgreens to Council Creek)	\$ 4,800,000
S. 20 th & 26 th Complete Streets	\$ 2,881,000

The following projects are new additions to the CIP document:

Fire Station Cascade System	\$ 153,200
Fire Station Air Compressor	\$ 7,880
Fire Station Vehicle Exhaust System	\$ 171,380
Fire Extrication Tool Set	\$ 69,560
Fire Station Turnout Washer	\$ 22,000
Fire Station Turnout Dryer	\$ 14,700
Fire Station Mobile Data Computer	\$ 13,800
Fire Station Renovation	\$ 238,840
Library Laser Cutter	\$ 8,209
Library Self Checkout Kiosks	\$ 22,000
Water Management Plan	\$ 600,000
Emergency Response Plan Update	\$ 240,000
Water Park Reservoir Replacement	\$ 100,000
Water Meter Replacement	\$ 1,172,000
S. Cornelius Water & Sanitary Upgrades	\$ 850,000
Public Works Facility Upgrades	\$ 1,250,000
SW 345 th Ave Improvements	\$ 6,500,000

The following projects were previously included in the CIP but have had major changes to either the project or estimated budget:

Stormwater Management Plan	\$ 400,000
13 th /14 th /Fremont Improvements	\$ 2,394,500
Sewer Management Plan	\$ 400,000

Financial Implications: Having a CIP in place will help with current and future financial planning to ensure that funds are available when needed.

Advisory Committee Recommendation: Not applicable.

Exhibit: Capital Improvement Program.

CITY OF CORNELIUS

20-YEAR CAPITAL IMPROVEMENT PROGRAM Fiscal Year 2027



FY 2027

20-YEAR CAPITAL IMPROVEMENT PROGRAM

March 2026

Honorable Mayor and City Councilors:

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

The CIP is organized as follows:

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

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

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

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

Sincerely,

Ellie Jones
Assistant City Manager – Business Operations

PG#	PROJECT #	PROJECT DESCRIPTION	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 yrs 2031-2036	10-15 yrs 2036-2041	15-20 yrs 2041-2046	CIP TOTAL	FUNDING SOURCE
01-COMMUNITY DEVELOPMENT DEPARTMENT													
36	*EQU0.001	Equipment Replacement	-	-	-	-	-	-	12,000	-	-	12,000	General Fund
01-COMMUNITY DEVELOPMENT DEPARTMENT TOTAL =			-	-	-	-	-	-	12,000	-	-	12,000	
01-FIRE DEPARTMENT													
1	GFFD.001	Fire Station Cascade System	-	-	-	-	-	-	-	-	153,200	153,200	General Fund
2	GFFD.002	Fire Station Air Compressor	-	-	-	-	7,880	-	-	-	-	7,880	General Fund
3	GFFD.003	Fire Station Vehicle Exhaust System	-	-	-	-	-	-	-	171,380	-	171,380	General Fund
4	GFFD.004	Fire Extrication Tool Set	-	-	-	-	-	69,560	-	-	-	69,560	General Fund
5	GFFD.005	Fire Station Turnout Washer	-	-	-	-	-	-	-	22,000	-	22,000	General Fund
6	GFFD.006	Fire Station Turnout Dryer	-	-	-	-	-	-	-	14,700	-	14,700	General Fund
7	GFFD.007	Fire Station Mobile Data Computer	-	-	13,800	-	-	-	-	-	-	13,800	General Fund
8	GFFD.008	Fire Station Renovation	-	238,840	-	-	-	-	-	-	-	238,840	Fire Levy Fund
36	*EQU0.001	Equipment Replacement	-	-	-	-	-	-	12,000	-	-	12,000	General Fund
37	*VHCL.001	Vehicle Replacement	-	-	165,000	650,000	-	-	1,668,000	1,424,000	-	3,907,000	General Fund
01-FIRE DEPARTMENT TOTAL =			-	238,840	178,800	650,000	7,880	69,560	1,680,000	1,632,080	153,200	4,610,360	
01-LIBRARY DEPARTMENT													
9	GFLB.001	Library Laser Cutter	-	-	-	-	8,209	-	-	-	-	8,209	General Fund
10	GFLB.002	Library Self Checkout Kiosks	-	-	-	-	-	11,000	11,000	-	-	22,000	General Fund
37	*VHCL.001	Vehicle Replacement	-	-	-	-	-	-	70,000	-	-	70,000	General Fund
01-LIBRARY DEPARTMENT TOTAL =			-	-	-	-	8,209	11,000	81,000	-	-	100,209	
01-PARKS DEPARTMENT													
11	GFPK.003	Dogwood Park Expansion	-	-	100,000	1,000,000	-	-	-	-	-	1,100,000	Parks SDC/Grants
12	GFPK.009	Park Fences	24,000	12,000	-	-	-	-	-	-	-	36,000	General Fund
13	GFPK.010	Tennis/Pickleball Court Resurface	-	-	-	-	-	5,000	27,600	30,400	-	63,000	General Fund
14	GFPK.011	Steamboat Park Improvements	-	40,000	111,666	-	-	-	-	-	-	151,666	Grants
15	GFPK.012	Tarrybrooke Park Pocket Forest	-	132,166	-	-	-	-	-	-	-	132,166	Grants
36	*EQU0.001	Equipment Replacement	-	5,200	5,600	-	-	-	2,700	44,000	56,000	113,500	General Fund
37	*VHCL.001	Vehicle Replacement	-	30,000	-	-	-	-	-	45,000	-	75,000	General Fund
01-PARKS DEPARTMENT TOTAL =			24,000	219,366	217,266	1,000,000.00	-	5,000	30,300	119,400	56,000.00	1,671,332	
01-OTHER GENERAL FUND (Facility related projects)													
16	GFTR.008	Public Safety & City Hall HVAC Replacement	30,000	15,000	15,000	15,000	-	-	-	-	-	75,000	General Fund
29	*PWKS.001	Kodiak Covered Storage Bins	-	20,000	-	-	-	-	-	-	-	20,000	General Fund
30	*PWKS.003	Kodiak Carpet Replacement	7,400	2,000	-	-	-	-	-	-	-	9,400	General Fund
32	*PWKS.012	Public Works Facility Upgrades	-	-	-	-	-	-	100,000	150,000	-	250,000	General Fund
36	*EQU0.001	Equipment Replacement	-	-	-	-	-	-	5,000	-	-	5,000	General Fund
37	*VHCL.001	Vehicle Replacement	-	-	-	-	-	-	-	40,000	-	40,000	General Fund
01-OTHER TOTAL =			37,400	37,000	15,000	15,000	-	-	105,000	190,000.00	-	399,400	
01 - GENERAL FUND TOTAL =			61,400	495,206	411,066	1,665,000	16,089	85,560	1,908,300	1,941,480	209,200	6,793,301	

PG#	PROJECT #	PROJECT DESCRIPTION	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 yrs 2031-2036	10-15 yrs 2036-2041	15-20 yrs 2041-2046	CIP TOTAL	FUNDING SOURCE
04-STORM DRAIN DEPARTMENT													
17	STRM.008	Dogwood Park Regional Facility	-	-	50,000	200,000	-	-	-	-	-	250,000	Storm Drain Fund
18	STRM.009	Stormwater Master Plan	-	100,000	-	-	-	-	100,000	100,000	100,000	400,000	Storm Drain Fund
29	*PWKS.001	Kodiak Covered Storage Bins	-	20,000	-	-	-	-	-	-	-	20,000	Storm Drain Fund
30	*PWKS.003	Kodiak Carpet Replacement	7,400	2,000	-	-	-	-	-	-	-	9,400	Storm Drain Fund
32	*PWKS.012	Public Works Facility Upgrades	-	-	-	-	-	-	100,000	150,000	-	250,000	Storm Drain Fund
19	*WTR.006	13th/14th/Fremont Improvements	-	200,000	-	-	-	-	-	-	-	200,000	Storm FA
36	*EQU.001	Equipment Replacement	-	12,700	23,100	-	2,500	-	182,700	7,500	64,334	292,834	Storm Drain Fund
37	*VHCL.001	Vehicle Replacement	-	-	35,000	250,000	77,500	8,750	850,000	30,000	325,000	1,576,250	Storm Drain Fund
04-STORM DRAIN FUND TOTAL =			7,400	334,700	108,100	450,000	80,000	8,750	1,232,700	287,500	489,334.00	2,998,484	
05-WATER DEPARTMENT													
19	WTR.006	13th/14th/Fremont Improvements	17,000	450,000	-	-	-	-	-	-	-	467,000	Water Fund/Water-FA
20	WTR.009	Water Management Plan	-	150,000	-	-	-	-	150,000	150,000	150,000	600,000	Water Fund
21	WTR.010	Emergency Response Plan Update	-	60,000	-	-	-	-	60,000	60,000	60,000	240,000	Water Fund
22	WTR.011	Water Park Reservoir	-	100,000	-	-	-	-	-	-	-	100,000	Water Fund
23	WTR.012	Water Meter Replacement	-	-	-	-	-	-	-	1,172,000	-	1,172,000	Water Fund
29	*PWKS.001	Kodiak Covered Storage Bins	-	20,000	-	-	-	-	-	-	-	20,000	Water Fund
30	*PWKS.003	Kodiak Carpet Replacement	7,400	2,000	-	-	-	-	-	-	-	9,400	Water Fund
32	*PWKS.012	Public Works Facility Upgrades	-	-	-	-	-	-	100,000	150,000	-	250,000	Water Fund
	*SWR.004	South Cornelius Water & Sanitary Upgrades	-	100,000	500,000	-	-	-	-	-	-	600,000	Water Fund
36	*EQU.001	Equipment Replacement	-	5,200	15,600	-	252,500	-	57,500	-	64,333	395,133	Water Fund
37	*VHCL.001	Vehicle Replacement	-	30,000	-	275,000	77,500	8,750	45,000	30,000	125,000	591,250	Water Fund
05-WATER FUND TOTAL =			24,400	917,200	515,600	275,000	330,000	8,750	412,500	1,562,000	399,333.00	4,444,783	
06-SANITARY SEWER DEPARTMENT													
24	SWR.002	Sanitary Sewer Master Plan Update	-	100,000	-	-	-	-	100,000	100,000	100,000	400,000	Sewer Fund
25	SWR.004	South Cornelius Water & Sanitary Upgrades	-	50,000	200,000	-	-	-	-	-	-	250,000	Sewer Fund/Sewer-FA
29	*PWKS.001	Kodiak Covered Storage Bins	-	20,000	-	-	-	-	-	-	-	20,000	Sewer Fund
30	*PWKS.003	Kodiak Carpet Replacement	7,400	2,000	-	-	-	-	-	-	-	9,400	Sewer Fund
32	*PWKS.012	Public Works Facility Upgrades	-	-	-	-	-	-	100,000	150,000	-	250,000	Sewer Fund
36	*EQU.001	Equipment Replacement	-	5,200	15,600	-	37,500	-	62,500	-	64,333	185,133	Sewer Fund
37	*VHCL.001	Vehicle Replacement	-	35,000	350,000	-	77,500	53,750	200,000	30,000	450,000	1,196,250	Sewer Fund
06-SANITARY SEWER FUND TOTAL =			7,400	212,200	565,600	-	115,000	53,750	462,500	280,000	614,333	2,310,783	
07-STREET DEPARTMENT													
26	STRT.007	Transportation System Plan Update	-	-	-	350,000	-	-	-	-	-	350,000	Street Fund
27	STRT.009	12th & Baseline RRFB	-	-	30,000	150,000	-	-	-	-	-	180,000	Street Fund/Grants
28	STRT.012	Annual Paving Program	-	725,000	725,000	725,000	725,000	725,000	3,625,000	3,625,000	3,625,000	14,500,000	Street Fund
33	TDT.005	S 20th & 26th Complete Streets	50,000	540,000	-	-	-	-	-	-	-	590,000	TDT Fund
34	TDT.006	Davis St Pedestrian Improvement Project	-	-	150,000	400,000	400,000	400,000	800,000	-	-	2,150,000	TDT Fund
35	TDT.007	SW 345th Ave Improvements	-	200,000	200,000	6,100,000	-	-	-	-	-	6,500,000	TDT Fund
29	*PWKS.001	Kodiak Covered Storage Bins	-	20,000	-	-	-	-	-	-	-	20,000	Street Fund
30	*PWKS.003	Kodiak Carpet Replacement	7,400	2,000	-	-	-	-	-	-	-	9,400	Street Fund
31	*PWKS.006	Garbage Can Containers	25,000	12,500	-	-	-	-	-	-	-	37,500	Street Fund
32	*PWKS.012	Public Works Facility Upgrades	-	-	-	-	-	-	100,000	150,000	-	250,000	Street Fund
19	*WTR.006	13th/14th/Fremont Improvements	152,500	1,575,000	-	-	-	-	-	-	-	1,727,500	Street Fund/TDT Fund
36	*EQU.001	Equipment Replacement	-	-	23,100	-	41,500	-	62,700	7,500	66,000	228,500	Street Fund
37	*VHCL.001	Vehicle Replacement	-	60,000	45,000	250,000	77,500	8,750	-	115,000	-	556,250	Street Fund
07-STREET FUND TOTAL =			234,900	3,162,200	1,173,100	7,975,000	1,244,000	1,133,750	4,587,700	3,897,500	3,691,000	27,099,150	
CAPITAL IMPROVEMENT PROGRAM TOTAL =			335,500	5,121,506	2,773,466	10,365,000	1,785,089	1,290,560	8,603,700	7,968,480	5,403,200	43,646,501	

* - Projects funded by multiple funds

Appendix A - Equipment Replacement Schedule
Appendix B - Vehicle Replacement Schedule

1,244,100
8,012,000

GFFD.001 - FIRE STATION CASCADE SYSTEM

PROJECT SUMMARY

Fund / Department: General Fund - Fire

2026-2027 Budget Amt:

-

Project Start Year: 2043-2044

Total Project Cost Amt: 153,200

Project Completion Year: 2043-2044

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

PROJECT DETAILS

Detailed Description of Project:

Replacement of cascade system which provides clean, breathable air to refill firefighters Self Contained Breathing Apparatus. This system is critical to providing breathing air for firefighting operations.

The Budget Impact of this Project:

This project will reduce funds available in General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Cascade System Replacement									153,200	153,200
										-
										-
										-
Total Expenditures	-	-	-	-	-	-	-	-	153,200	153,200
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund									153,200	153,200
										-
										-
										-
Total Funding Sources	-	-	-	-	-	-	-	-	153,200	153,200

GFFD.002 - FIRE STATION AIR COMPRESSOR

PROJECT SUMMARY

Fund / Department: General Fund - Fire

2026-2027 Budget Amt:

-

Project Start Year: 2029-2030

Total Project Cost Amt:

7,880

Project Completion Year: 2029-2030

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

PROJECT DETAILS

Detailed Description of Project:

Replacement of fire station air compressor maintains air brake pressure for all apparatus.

The Budget Impact of this Project:

This project will reduce funds available in General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Air Compressor Replacement					7,880					7,880
										-
										-
										-
Total Expenditures	-	-	-	-	7,880	-	-	-	-	7,880
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund					7,880					7,880
										-
										-
Total Funding Sources	-	-	-	-	7,880	-	-	-	-	7,880

GFFD.003 - FIRE STATION VEHICLE EXHAUST SYSTEM

PROJECT SUMMARY

Fund / Department: General Fund - Fire

2026-2027 Budget Amt:

Total Project Cost Amt: 171,380

Project Start Year: 2040-2041

Project Completion Year: 2040-2041

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

PROJECT DETAILS

Detailed Description of Project:

Replacement of the fire station vehicle exhaust system. The apparatus bay exhaust system removes harmful diesel exhaust when emergency vehicles are operating, helping protect firefighters and staff from long-term exposure to toxic fumes.

The Budget Impact of this Project:

This project will reduce funds available in General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Vehicle Exhaust System Replacement								171,380		171,380
										-
										-
										-
Total Expenditures	-	-	-	-	-	-	-	171,380	-	171,380
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund								171,380		171,380
										-
										-
Total Funding Sources	-	-	-	-	-	-	-	171,380	-	171,380

GFFD.004 - FIRE EXTRICATION TOOL SET

PROJECT SUMMARY

Fund / Department: General Fund - Fire

2026-2027 Budget Amt:

-

Project Start Year: 2030-2031

Total Project Cost Amt: 69,560

Project Completion Year: 2030-2031

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

PROJECT DETAILS

Detailed Description of Project:

Replacement of fire vehicle extrication tools used to remove people trapped in vehicles after crashes and to help responders access and stabilize vehicles or objects posing crush or fall hazards.

The Budget Impact of this Project:

This project will reduce funds available in General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Extrication Tool Set Replacement						69,560				69,560
										-
										-
										-
Total Expenditures	-	-	-	-	-	69,560	-	-	-	69,560
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund						69,560				69,560
										-
										-
Total Funding Sources	-	-	-	-	-	69,560	-	-	-	69,560

GFFD.005 - FIRE STATION TURNOUT WASHER

PROJECT SUMMARY

Fund / Department: General Fund - Fire

2026-2027 Budget Amt:

Total Project Cost Amt: 22,000

Project Start Year: 2038-2039

Project Completion Year: 2038-2039

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

PROJECT DETAILS

Detailed Description of Project:

Replacement of the turnout washer, a specialized machine used to safely clean firefighters' protective clothing by removing harmful contaminants acquired during firefighting activities, reducing health risks from exposure to hazardous products of combustion.

The Budget Impact of this Project:

This project will reduce funds available in General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Turnout Washer Replacement								22,000		22,000
										-
										-
										-
Total Expenditures	-	-	-	-	-	-	-	22,000	-	22,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund								22,000		22,000
										-
										-
Total Funding Sources	-	-	-	-	-	-	-	22,000	-	22,000

GFFD.006 - FIRE STATION TURNOUT DRYER

PROJECT SUMMARY

Fund / Department: General Fund - Fire

2026-2027 Budget Amt:

-

Project Start Year: 2038-2039

Total Project Cost Amt:

14,700

Project Completion Year: 2038-2039

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

PROJECT DETAILS

Detailed Description of Project:

Replacement of the fire station turnout dryer, a specialized unit designed to safely dry firefighters' protective clothing without causing damage.

The Budget Impact of this Project:

This project will reduce funds available in General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Turnout Dryer Replacement								14,700		14,700
										-
										-
										-
Total Expenditures	-	-	-	-	-	-	-	14,700	-	14,700
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund								14,700		14,700
										-
										-
Total Funding Sources	-	-	-	-	-	-	-	14,700	-	14,700

GFFD.007 - FIRE STATION MOBILE DATA COMPUTER

PROJECT SUMMARY

Fund / Department: General Fund - Fire

2026-2027 Budget Amt:

Total Project Cost Amt: 13,800

Project Start Year: 2027-2028

Project Completion Year: 2027-2028

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

PROJECT DETAILS

Detailed Description of Project:

The Mobile Data Computer (MDC) allows for connectivity on our responding apparatus to the 911 dispatch center. This is to replace two (2) existing MDC at end of service life.

The Budget Impact of this Project:

This project will reduce funds available in General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
MDC Replacements			13,800							13,800
										-
										-
										-
Total Expenditures	-	-	13,800	-	-	-	-	-	-	13,800
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund			13,800							13,800
										-
										-
Total Funding Sources	-	-	13,800	-	-	-	-	-	-	13,800

GFFD.008 - FIRE STATION RENOVATION

PROJECT SUMMARY

Fund / Department: General Fund - Fire

2026-2027 Budget Amt: 238,840

Project Start Year: 2026-2027

Total Project Cost Amt: 238,840

Project Completion Year: 2026-2027

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

PROJECT DETAILS

Detailed Description of Project:

Public Safety building renovations. Floor 1 lobby area and weight room renovations. Floor 2 living quarters renovated to include day room, kitchen, bathrooms, bedrooms, and training/meeting rooms.

The Budget Impact of this Project:

This project will be funded by the Fire Levy Funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Fire Station Renovations		238,840								238,840
										-
										-
										-
Total Expenditures	-	238,840	-	-	-	-	-	-	-	238,840
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Fire Levy Funds		238,840								238,840
										-
										-
										-
Total Funding Sources	-	238,840	-	-	-	-	-	-	-	238,840

GFLB.001 - LIBRARY LASER CUTTER

PROJECT SUMMARY

Fund / Department: General Fund - Library

2026-2027 Budget Amt:

-

Project Start Year: 2029-2030

Total Project Cost Amt: 8,209

Project Completion Year: 2029-2030

Council Goal: Goal 2 - Increase connectivity and engagement and improve culture within the City organization

PROJECT DETAILS

Detailed Description of Project:

Replace library laser cutter used for programming, staff projects and patron use.

The Budget Impact of this Project:

This project will reduce funds available in General Fund.



XTool P3 Versatile Bundle



Mobile Work Stand



Intelligent Conveyor Feeder-59"



Smart, MagSwap™ RA3 Rotary



Free QR | CO2 Cylinder

FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Laser Cutter					8,209					8,209
										-
										-
										-
Total Expenditures	-	-	-	-	8,209	-	-	-	-	8,209
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund					8,209					8,209
										-
										-
Total Funding Sources	-	-	-	-	8,209	-	-	-	-	8,209

GFLB.002 - LIBRARY SELF CHECKOUT KIOSKS

PROJECT SUMMARY

Fund / Department: General Fund - Library

2026-2027 Budget Amt:

-

Project Start Year: 2030-2031

Total Project Cost Amt:

22,000

Project Completion Year: 2031-2032

Council Goal: Goal 2 - Increase connectivity and engagement and improve culture within the City organization

PROJECT DETAILS

Detailed Description of Project:

Replace two aging self-service kiosks designed to allow library patrons to self check out materials with the advantage of being quick and private. Current ones are donated from another library.

The Budget Impact of this Project:

This will result in an expenditure to the General Fund of \$11,000 in FY30 and FY31



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Self Checkout Kiosks Replacements						11,000	11,000			22,000
										-
										-
										-
Total Expenditures	-	-	-	-	-	11,000	11,000	-	-	22,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund						11,000	11,000			22,000
										-
										-
Total Funding Sources	-	-	-	-	-	11,000	11,000	-	-	22,000

GFPK.003 - DOGWOOD PARK EXPANSION

PROJECT SUMMARY

Fund / Department: General Fund - Parks

2026-2027 Budget Amt:

-

Project Start Year: 2027-2028

Total Project Cost Amt:

1,100,000

Project Completion Year: 2028-2029

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

PROJECT DETAILS

Detailed Description of Project:

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

The Budget Impact of this Project:

This project uses Parks SDC funds and possible grant funding.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering Construction			100,000	1,000,000						100,000 1,000,000 - -
Total Expenditures	-	-	100,000	1,000,000	-	-	-	-	-	1,100,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Parks System Development Charges/Grants			100,000	1,000,000						1,100,000 - -
Total Funding Sources	-	-	100,000	1,000,000	-	-	-	-	-	1,100,000

GFPK.009 - PARK FENCES

PROJECT SUMMARY

Fund / Department: General Fund - Parks

2026-2027 Budget Amt: 12,000

Project Start Year: 2024-2025

Total Project Cost Amt: 36,000

Project Completion Year: 2026-2027

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

PROJECT DETAILS

Detailed Description of Project:

This project includes the installation of fencing at Magnolia Park, Tarrybrooke Park, and Alpine Park to enhance public safety. Construction at Magnolia Park was completed in May 2025. Alpine Park is scheduled for completion in April 2026, followed by Tarrybrooke Park in April 2027.

The Budget Impact of this Project:

This project will reduce funds available in the General Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Installation	24,000	12,000								36,000
										-
										-
										-
Total Expenditures	24,000	12,000	-	-	-	-	-	-	-	36,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund	24,000	12,000								36,000
										-
										-
										-
Total Funding Sources	24,000	12,000	-	-	-	-	-	-	-	36,000

GFPK.010 - TENNIS/PICKLEBALL COURT RESURFACE

PROJECT SUMMARY

Fund / Department: General Fund - Parks

2026-2027 Budget Amt:

Total Project Cost Amt: 63,000

Project Start Year: 2030-2031

Project Completion Year: 2034-2035

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

PROJECT DETAILS

Detailed Description of Project:

This project consists of resurfacing and restriping the tennis and pickleball courts in accordance with the original vendor's recommendations to extend the useful life and maintain the appearance of the courts. Recommended maintenance includes annual pressure washing, with full resurfacing planned for 2031 and 2041.

The Budget Impact of this Project:

This will be a reduction to the General fund but will reduce future long-term maintenance cost.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Resurface						5,000	27,600	30,400		63,000
										-
										-
										-
Total Expenditures	-	-	-	-	-	5,000	27,600	30,400	-	63,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund						5,000	27,600	30,400		63,000
										-
										-
Total Funding Sources	-	-	-	-	-	5,000	27,600	30,400	-	63,000

GFPK.011 - STEAMBOAT PARK IMPROVEMENTS

PROJECT SUMMARY

Fund / Department: General Fund - Parks

2026-2027 Budget Amt: 40,000

Project Start Year: 2026-2027

Total Project Cost Amt: 151,666

Project Completion Year: 2027-2028

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

PROJECT DETAILS

Detailed Description of Project:

Project proposed by Metro as part of the Nature in the Neighborhoods Program. It envisions improvements to Steamboat Park including: first foods & medicine garden, shade structure, accessible surfacing, picnic tables, bird boxes, and accessible trail to river with a fishing pier and canoe launch. The feasibility of river access is highly in doubt.

The Budget Impact of this Project:

Grant amount is \$151,666. Parks system development charges funds cannot be used because the project is not in the city's Parks Master Plan.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering Construction		40,000	111,666							40,000 111,666 - -
Total Expenditures	-	40,000	111,666	-	-	-	-	-	-	151,666
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Metro Grant		40,000	111,666							151,666 - -
Total Funding Sources	-	40,000	111,666	-	-	-	-	-	-	151,666

GFPK.012 - TARRYBROOKE PARK POCKET FOREST

PROJECT SUMMARY

Fund / Department: General Fund - Parks

2026-2027 Budget Amt: 132,166

Project Start Year: 2026-2027

Total Project Cost Amt: 132,166

Project Completion Year: 2026-2027

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

PROJECT DETAILS

Detailed Description of Project:

Project proposed by Metro as part of the Nature in the Neighborhoods Program. It envisions a small pocket forest at the south end of Tarrybrooke Park with a walking path.

The Budget Impact of this Project:

Grant amount is \$132,166. Parks system development charges funds cannot be used because the project is not in the city's Parks Master Plan.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering		35,500								35,500
Construction		96,666								96,666
										-
										-
										-
Total Expenditures	-	132,166	-	-	-	-	-	-	-	132,166
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Metro Grant		132,166								132,166
										-
										-
										-
Total Funding Sources	-	132,166	-	-	-	-	-	-	-	132,166

GFTR.008 - PUBLIC SAFETY & CITY HALL HVAC REPLACEMENT

PROJECT SUMMARY

Fund / Department: General Fund

2026-2027 Budget Amt: 15,000

Project Start Year: 2024-2025

Total Project Cost Amt: 75,000

Project Completion Year: 2028-2029

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

PROJECT DETAILS

Detailed Description of Project:

Replace aging Heating, Ventilation, and Air Conditioning (HVAC) units, with one unit replaced each year at an estimated cost of \$15,000 per unit.

The Budget Impact of this Project:

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



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
HVAC Replacement	30,000	15,000	15,000	15,000						75,000
										-
										-
										-
Total Expenditures	30,000	15,000	15,000	15,000	-	-	-	-	-	75,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund	30,000	15,000	15,000	15,000						75,000
										-
										-
										-
Total Funding Sources	30,000	15,000	15,000	15,000	-	-	-	-	-	75,000

STRM.008 - DOGWOOD PARK REGIONAL FACILITY

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2026-2027 Budget Amt:

Total Project Cost Amt: 250,000

Project Start Year: 2027-2028

Project Completion Year: 2028-2029

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

PROJECT DETAILS

Detailed Description of Project:

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

The Budget Impact of this Project:

The project will be funded by stormwater System Development Charges (SDC) as well as monies collected from the fee-in-lieu program for stormwater treatment and hydromodification.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering Construction			50,000	200,000						50,000 200,000 - -
Total Expenditures	-	-	50,000	200,000	-	-	-	-	-	250,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Storm Drain Fund			50,000	200,000						250,000 - - -
Total Funding Sources	-	-	50,000	200,000	-	-	-	-	-	250,000

STRM.009 - STORMWATER MANAGEMENT PLAN

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2026-2027 Budget Amt: 100,000

Project Start Year: 2026-2027

Total Project Cost Amt: 400,000

Project Completion Year: 2041-2042

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

PROJECT DETAILS

Detailed Description of Project:

Develop a storm management plan that identifies city-funded stormwater capacity, treatment, and detention projects for the next 20 years. Most of these projects will be oriented to correcting maintenance issues in our system. Some projects will also create regional treatment facilities. The plan should be updated at 5-year intervals.

The Budget Impact of this Project:

The project will provide guidance on the most cost effective means to enhance the longevity of our infrastructure.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering		100,000					100,000	100,000	100,000	400,000
										-
										-
										-
Total Expenditures	-	100,000	-	-	-	-	100,000	100,000	100,000	400,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Storm Drain Fund		100,000					100,000	100,000	100,000	400,000
										-
										-
										-
Total Funding Sources	-	100,000	-	-	-	-	100,000	100,000	100,000	400,000

WTR.006 -13TH/14TH/FREMONT IMPROVEMENTS

PROJECT SUMMARY

Fund / Department: Water - Street - FA Water - FA Storm - Traffic Development Fund

2026-2027 Budget Amt: 2,225,000

Project Start Year: 2025-2026

Total Project Cost Amt: 2,394,500

Project Completion Year: 2026-2027

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

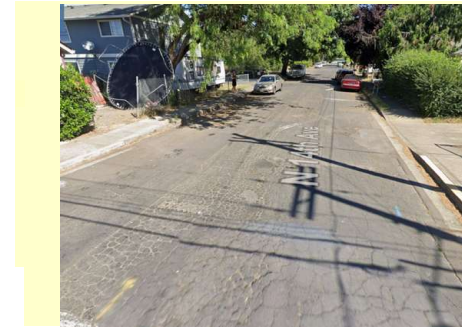
PROJECT DETAILS

Detailed Description of Project:

This project includes replacing corroded steel water mains, reconstructing the pavement on 14th and Fremont, and constructing a new storm sewer before construction of the Council Creek Trail. The project involves 13th and 14th between Davis and Fremont and Fremont from 14th to 15th.

The Budget Impact of this Project:

Replacing and improving critical infrastructure in the north portion of Cornelius will lower the city's maintenance costs and reduce water loss.



FINANCIAL INFORMATION

Expenditures		Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
	Engineering	169,500									169,500
	Construction		2,225,000								2,225,000
											-
											-
											-
Total Expenditures		169,500	2,225,000	-	-	-	-	-	-	-	2,394,500
Revenue (Funding Source)		Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
	Water Fund	17,000	225,000								242,000
	Street Fund	152,500	725,000								877,500
	FA Water Fund		225,000								225,000
	FA Storm Drain Fund		200,000								200,000
	Traffic Development Fund		850,000								850,000
Total Funding Sources		169,500	2,225,000	-	-	-	-	-	-	-	2,394,500

WTR.009 -WATER MANAGEMENT PLAN

PROJECT SUMMARY

Fund / Department: Water Fund

2026-2027 Budget Amt: 150,000

Project Start Year: 2026-2027

Total Project Cost Amt: 600,000

Project Completion Year: 2041-2042

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

PROJECT DETAILS

Detailed Description of Project:

Update the Capital Improvement Program adopted Water Master Plan CIP to remove completed projects, revise remaining costs, assess redundant water mains, and establish future capital priorities. This plan should be updated at 5-year intervals.

The Budget Impact of this Project:

The project will provide guidance on the most cost effective means to enhance the longevity of our infrastructure.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering		150,000					150,000	150,000	150,000	600,000
										-
										-
										-
Total Expenditures	-	150,000	-	-	-	-	150,000	150,000	150,000	600,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Water Fund		150,000					150,000	150,000	150,000	600,000
										-
										-
										-
Total Funding Sources	-	150,000	-	-	-	-	150,000	150,000	150,000	600,000

WTR.010 -EMERGENCY RESPONSE PLAN UPDATE

PROJECT SUMMARY

Fund / Department: Water Fund

2026-2027 Budget Amt: 60,000

Project Start Year: 2026-2027

Total Project Cost Amt: 240,000

Project Completion Year: 2041-2042

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

PROJECT DETAILS

Detailed Description of Project:

Federal regulations require the city water system emergency response plan be updated every five years. The plan was initially completed and submitted to the Environmental Protection Agency in December 2021. This update must be submitted by December 2026.

The Budget Impact of this Project:

Project will provide an updated emergency response plan for the city's water system.

INCLUDE WATER
in your emergency kit



1 GALLON of water per person per DAY for 14 DAYS

FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering		60,000					60,000	60,000	60,000	240,000
										-
										-
										-
Total Expenditures	-	60,000	-	-	-	-	60,000	60,000	60,000	240,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Water Fund		60,000					60,000	60,000	60,000	240,000
										-
										-
										-
Total Funding Sources	-	60,000	-	-	-	-	60,000	60,000	60,000	240,000

WTR.011 - WATER PARK RESERVOIR REPLACEMENT - CONCEPTUAL DESIGN

PROJECT SUMMARY

Fund / Department: Water Fund

2026-2027 Budget Amt: 100,000

Project Start Year: 2026-2027

Total Project Cost Amt: 100,000

Project Completion Year: 2026-2027

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

PROJECT DETAILS

Detailed Description of Project:

The existing Water Park reservoir is over 50 years old. It's age and construction makes a seismic retrofit impossible. Therefore, planning needs to begin on a replacement for this critical city asset.

The Budget Impact of this Project:

A reconstructed reservoir is likely to be the most expensive water project in the city's history. Overall construction cost for a 2M gallon reservoir is likely to exceed \$5M.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering		100,000								100,000
										-
										-
										-
Total Expenditures	-	100,000	-	-	-	-	-	-	-	100,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Water Fund		100,000								100,000
										-
										-
										-
Total Funding Sources	-	100,000	-	-	-	-	-	-	-	100,000

WTR.012 - WATER METER REPLACEMENT

PROJECT SUMMARY

Fund / Department: Water

2026-2027 Budget Amt:

-

Project Start Year: 2037-2038

Total Project Cost Amt:

1,172,000

Project Completion Year: 2040-2041

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

PROJECT DETAILS

Detailed Description of Project:

The current radio-read water meters should be replaced on a 20 year rotation for continuing function and radio read battery life. Since the meters were installed at various times, this program will allow us to stage the replacements throughout the city over a four-year span.

The Budget Impact of this Project:

This project will reduce funds available in the water fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Equipment Replacement (FY 2037-2038)								293,000		293,000
Equipment Replacement (FY 2038-2039)								293,000		293,000
Equipment Replacement (FY 2039-2040)								293,000		293,000
Equipment Replacement (FY 2040-2041)								293,000		293,000
										-
										-
Total Expenditures	-	-	-	-	-	-	-	1,172,000	-	1,172,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Water Fund								1,172,000		1,172,000
										-
										-
										-
										-
Total Funding Sources	-	-	-	-	-	-	-	1,172,000	-	1,172,000

SWR.002- SEWER MANAGEMENT PLAN

PROJECT SUMMARY

Fund / Department: Sewer Fund

2026-2027 Budget Amt: 100,000

Project Start Year: 2026-2027

Total Project Cost Amt: 400,000

Project Completion Year: 2041-2042

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

PROJECT DETAILS

Detailed Description of Project:

Develop a sewer management plan that identifies city-funded sewer capacity and major maintenance projects for the next 20 years. While of these projects are oriented to correcting maintenance issues in our system, some projects will address capacity bottlenecks in our system. The plan should be updated at 5-year intervals.

The Budget Impact of this Project:

The project will provide guidance on the most cost effective means to enhance the longevity of our infrastructure.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering		100,000					100,000	100,000	100,000	400,000
										-
										-
										-
Total Expenditures	-	100,000	-	-	-	-	100,000	100,000	100,000	400,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Sewer Fund		100,000					100,000	100,000	100,000	400,000
										-
										-
Total Funding Sources	-	100,000	-	-	-	-	100,000	100,000	100,000	400,000

SWR.004 - SOUTH CORNELIUS WATER & SANITARY UPGRADES

PROJECT SUMMARY

Fund / Department: Water - Sewer - FA Sewer Fund

2026-2027 Budget Amt: 150,000

Project Start Year: 2026-2027

Total Project Cost Amt: 850,000

Project Completion Year: 2027-2028

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

PROJECT DETAILS

Detailed Description of Project:

Replace or modify, as needed, existing sanitary sewer in alley between Ginger and Fawn (8th to 10th) so that the line can be easily maintained. Also, complete the last phase of the steel water main replacement project. Lines to be replaced include: alley between Ginger & Fawn (8th to 10th), 11th (Fawn to Dogwood), and 10th (Fawn to Heather).

The Budget Impact of this Project:

By improving the City's ability to maintain this sanitary sewer, the risk of a sewer overflow and resulting potential fines will be reduced. Also, replacing the substandard and deteriorating steel water mains saves significant water loss and reduces the City's maintenance costs.



FINANCIAL INFORMATION

Expenditures		Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
	Engineering		150,000								150,000
	Construction			700,000							700,000
											-
											-
Total Expenditures		-	150,000	700,000	-	-	-	-	-	-	850,000
Revenue (Funding Source)		Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
	Water Fund		100,000	500,000							600,000
	Sewer Fund		25,000	100,000							125,000
	FA - Sewer Fund		25,000	100,000							125,000
Total Funding Sources		-	150,000	700,000	-	-	-	-	-	-	850,000

STRT.007 - TRANSPORTATION SYSTEM PLAN (TSP) UPDATE

PROJECT SUMMARY

Fund / Department: Street Fund

2026-2027 Budget Amt:

-

Project Start Year: 2028-2029

Total Project Cost Amt: 350,000

Project Completion Year: 2028-2029

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

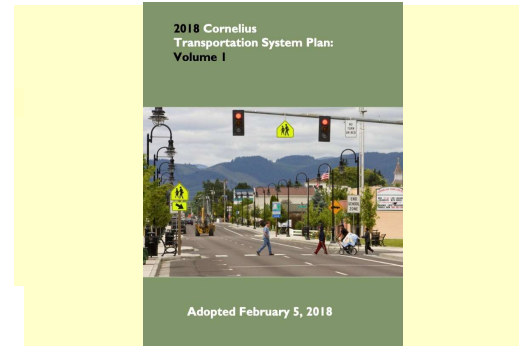
PROJECT DETAILS

Detailed Description of Project:

Update the Transportation System Plan as required by the state.

The Budget Impact of this Project:

Money for this effort will need to come from a grant or street monies used for maintenance.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Planning				350,000						350,000
										-
										-
										-
Total Expenditures	-	-	-	350,000	-	-	-	-	-	350,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Street Fund				350,000						350,000
										-
										-
										-
Total Funding Sources	-	-	-	350,000	-	-	-	-	-	350,000

STRT.009 - 12TH & BASELINE RECTANGULAR RAPID FLASHING BEACON

PROJECT SUMMARY

Fund / Department: Street Fund

2026-2027 Budget Amt:

-

Project Start Year: 2027-2028

Total Project Cost Amt:

180,000

Project Completion Year: 2028-2029

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

PROJECT DETAILS

Detailed Description of Project:

The pedestrian crossings at Baseline and 12th Avenue are proving dangerous for those on foot. This project will install a rectangular rapid flashing beacon (RRFB) for pedestrians crossing Baseline at 12th, similar to the RRFB at 12th and Adair.

The Budget Impact of this Project:

\$30,000 of street funds, normally allocated to paving is required to pay consultant to design RRFB and acquire permits. Construction will be funded by a Community Development Block Grant.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering			30,000							30,000
Construction				150,000						150,000
										-
										-
										-
Total Expenditures	-	-	30,000	150,000	-	-	-	-	-	180,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Street Fund			30,000							30,000
Community Development Block Grant				150,000						150,000
										-
										-
Total Funding Sources	-	-	30,000	150,000	-	-	-	-	-	180,000

STRT.012 - ANNUAL PAVING PROGRAM

PROJECT SUMMARY

Fund / Department: Street Fund

2026-2027 Budget Amt: 725,000

Total Project Cost Amt: Ongoing

Project Start Year: Ongoing

Project Completion Year: Ongoing

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

PROJECT DETAILS

Detailed Description of Project:

Annual paving program including paving, Americans with Disabilities Act ramp reconstruction, and other capital projects related to existing streets.

The Budget Impact of this Project:

Paving funding comes primarily from House Bill 2017 & vehicle registration taxes.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering Construction		100,000 625,000	100,000 625,000	100,000 625,000	100,000 625,000	100,000 625,000	500,000 3,125,000	500,000 3,125,000	500,000 3,125,000	2,000,000 12,500,000 - - -
Total Expenditures	-	725,000	725,000	725,000	725,000	725,000	3,625,000	3,625,000	3,625,000	14,500,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Street Fund		725,000	725,000	725,000	725,000	725,000	3,625,000	3,625,000	3,625,000	14,500,000 - - -
Total Funding Sources	-	725,000	725,000	725,000	725,000	725,000	3,625,000	3,625,000	3,625,000	14,500,000

PWKS.001 - KODIAK COVERED STORAGE BINS

PROJECT SUMMARY

Fund / Department: General - Storm - Water - Sewer - Street

2026-2027 Budget Amt: 100,000

Project Start Year: 2026-2027

Total Project Cost Amt: 100,000

Project Completion Year: 2026-2027

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

PROJECT DETAILS

Detailed Description of Project:

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

The Budget Impact of this Project:

Funding will come from multiple departments.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Covered Material Storage Bins		100,000								100,000
										-
										-
										-
										-
Total Expenditures	-	100,000	-	-	-	-	-	-	-	100,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund		20,000								20,000
Storm Drain Fund		20,000								20,000
Water Fund		20,000								20,000
Sewer Fund		20,000								20,000
Street Fund		20,000								20,000
Total Funding Sources	-	100,000	-	-	-	-	-	-	-	100,000

PWKS.003 - KODIAK CARPET REPLACEMENT

PROJECT SUMMARY

Fund / Department:	General - Storm - Water - Sewer - Street	2026-2027 Budget Amt:	10,000	Project Start Year:	2019-2020
		Total Project Cost Amt:	47,000	Project Completion Year:	2026-2027

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

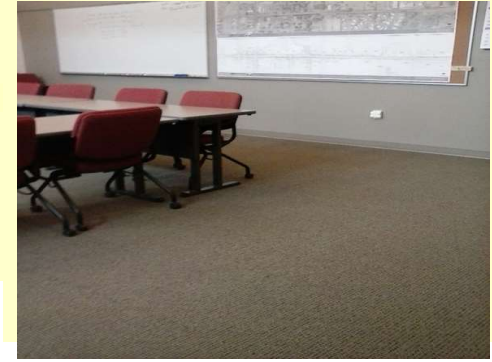
PROJECT DETAILS

Detailed Description of Project:

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

The Budget Impact of this Project:

Funding will come from multiple funds. This is a multi-year project that began in FY2019-2020, with \$10,000 being spent each year.



FINANCIAL INFORMATION

Expenditures		Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Carpet Replacement		37,000	10,000								47,000
											-
											-
											-
											-
Total Expenditures		37,000	10,000	-	-	-	-	-	-	-	47,000
Revenue (Funding Source)		Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund		7,400	2,000								9,400
Storm Drain Fund		7,400	2,000								9,400
Water Fund		7,400	2,000								9,400
Sewer Fund		7,400	2,000								9,400
Street Fund		7,400	2,000								9,400
Total Funding Sources		37,000	10,000	-	-	-	-	-	-	-	47,000

PWKS.006 - GARBAGE CAN CONTAINERS

PROJECT SUMMARY

Fund / Department: Street Fund

2026-2027 Budget Amt: 12,500

Project Start Year: 2024-2025

Total Project Cost Amt: 37,500

Project Completion Year: 2026-2027

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

PROJECT DETAILS

Detailed Description of Project:

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

The Budget Impact of this Project:

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



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Garbage Cans	25,000	12,500								37,500
										-
										-
										-
Total Expenditures	25,000	12,500	-	-	-	-	-	-	-	37,500
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Street Fund	25,000	12,500								37,500
										-
										-
										-
Total Funding Sources	25,000	12,500	-	-	-	-	-	-	-	37,500

PWKS.012 - PUBLIC WORKS FACILITY UPGRADES

PROJECT SUMMARY

Fund / Department: General - Storm - Water - Sewer - Streets

2026-2027 Budget Amt:

-

Project Start Year: 2031-2032

Total Project Cost Amt: 1,250,000

Project Completion Year: 2040-2041

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

PROJECT DETAILS

Detailed Description of Project:

Following the 20 year Master Plan for the Public Works Facility done in the early 2000's, this will be a 2-phase project to complete the addition to: Phase 1 - Shop Warehouse and Phase 2 - a city vehicle area that will be 1/2 enclosed, heated space and 1/2 covered space and paved parking at the front of the site.

The Budget Impact of this Project:

This will cause a reduction in the General, Storm, Water, Sewer, & Street funds, but will help preserve equipment and vehicles to help extend their lifecycles and open the mechanic shop space for working on equipment instead of storing vehicles in the way.



FINANCIAL INFORMATION

Expenditures		Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Installation								500,000	750,000		1,250,000
											-
											-
											-
Total Expenditures		-	-	-	-	-	-	500,000	750,000	-	1,250,000
Revenue (Funding Source)		Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund								100,000	150,000		250,000
Storm Drain Fund								100,000	150,000		250,000
Water Fund								100,000	150,000		250,000
Sewer Fund								100,000	150,000		250,000
Street Fund								100,000	150,000		250,000
Total Funding Sources		-	-	-	-	-	-	500,000	750,000	-	1,250,000

TDT.005 - SOUTH CORNELIUS COLLECTORS PROJECT

PROJECT SUMMARY

Fund / Department:	Traffic Development Fund	2026-2027 Budget Amt:	540,000	Project Start Year:	2025-2026
		Total Project Cost Amt:	590,000	Project Completion Year:	2026-2027

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

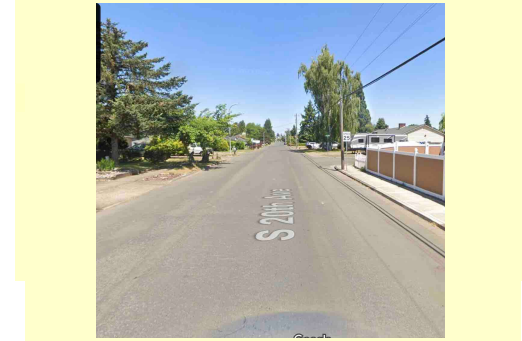
PROJECT DETAILS

Detailed Description of Project:

This project involves construction of new traffic calming and school pedestrian crossing at S. 26th and Ginger St.

The Budget Impact of this Project:

Project is funded by Traffic Development Funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering	50,000	100,000								150,000
Construction		440,000								440,000
										-
										-
										-
Total Expenditures	50,000	540,000	-	-	-	-	-	-	-	590,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Traffic Development Fund	50,000	540,000								590,000
										-
										-
										-
Total Funding Sources	50,000	540,000	-	-	-	-	-	-	-	590,000

TDT.006 - DAVIS STREET PEDESTRIAN IMPROVEMENT PROJECT - PHASE 4 (14TH to 19TH)

PROJECT SUMMARY

Fund / Department: Traffic Development Fund

2026-2027 Budget Amt:

-

Project Start Year: 2027-2028

Total Project Cost Amt: 2,150,000

Project Completion Year: 2032-2033

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

PROJECT DETAILS

Detailed Description of Project:

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

The Budget Impact of this Project:

Project is funded by Traffic Development Funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering Construction			150,000	400,000	400,000	400,000	800,000			150,000 2,000,000 - -
Total Expenditures	-	-	150,000	400,000	400,000	400,000	800,000	-	-	2,150,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Traffic Development Fund			150,000	400,000	400,000	400,000	800,000			2,150,000 - - -
Total Funding Sources	-	-	150,000	400,000	400,000	400,000	800,000	-	-	2,150,000

TDT.007 - SW 345TH AVE IMPROVEMENTS

PROJECT SUMMARY

Fund / Department: Traffic Development Fund

2026-2027 Budget Amt: 200,000

Project Start Year: 2026-2027

Total Project Cost Amt: 6,500,000

Project Completion Year: 2028-2029

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

PROJECT DETAILS

Detailed Description of Project:

Improve SW 345th from Dogwood to Baseline to Cornelius collector standards and install a gated crossing at the railroad. This project will provide another connection between the Laurel Woods community and Highway 8.

The Budget Impact of this Project:

Project is funded by Traffic Development Funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Engineering		200,000	200,000							400,000
Construction				6,100,000						6,100,000
										-
										-
										-
Total Expenditures	-	200,000	200,000	6,100,000	-	-	-	-	-	6,500,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Traffic Development Fund		200,000	200,000	6,100,000						6,500,000
										-
										-
										-
Total Funding Sources	-	200,000	200,000	6,100,000	-	-	-	-	-	6,500,000

EQUP.001 - EQUIPMENT REPLACEMENT PROGRAM

PROJECT SUMMARY

Fund / Department: Multiple

2026-2027 Budget Amt:

Total Project Cost Amt:

Project Start Year: ongoing

Project Completion Year: ongoing

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

PROJECT DETAILS

Detailed Description of Project:

Equipment Replacement Program. See APPENDIX A for detailed replacement schedule

The Budget Impact of this Project:

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



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Equipment Replacement (FY2026-2027)		56,000								56,000
Equipment Replacement (FY2027-2028)			83,000							83,000
Equipment Replacement (FY2028-2029)				-						-
Equipment Replacement (FY2029-2030)					334,000					334,000
Equipment Replacement (FY2030-2031)						12,000				12,000
Equipment Replacement (FY2031-2046)							429,100	15,000	315,000	759,100
Total Expenditures	-	56,000	83,000	-	334,000	12,000	429,100	15,000	315,000	1,244,100
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund		5,200	5,600	-		12,000	63,700		56,000	142,500
Storm Drain Fund		12,700	23,100	-	2,500		182,700	7,500	64,334	292,834
Water Fund		5,200	15,600	-	252,500		57,500		64,333	395,133
Sewer Fund		5,200	15,600	-	37,500		62,500		64,333	185,133
Street Fund		27,700	23,100	-	41,500		62,700	7,500	66,000	228,500
Total Funding Sources	-	56,000	83,000	-	334,000	12,000	429,100	15,000	315,000	1,244,100

VHCL.001 - VEHICLE REPLACEMENT PROGRAM

PROJECT SUMMARY

Fund / Department: Multiple

2026-2027 Budget Amt:

Total Project Cost Amt:

Project Start Year: ongoing

Project Completion Year: ongoing

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

PROJECT DETAILS

Detailed Description of Project:

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

The Budget Impact of this Project:

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



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
Equipment Replacement (FY2026-2027)		155,000								155,000
Equipment Replacement (FY2027-2028)			595,000							595,000
Equipment Replacement (FY2028-2029)				1,425,000						1,425,000
Equipment Replacement (FY2029-2030)					310,000					310,000
Equipment Replacement (FY2030-2031)						80,000				80,000
Equipment Replacement (FY2031-2046)							2,833,000	1,714,000	900,000	5,447,000
Total Expenditures	-	155,000	595,000	1,425,000	310,000	80,000	2,833,000	1,714,000	900,000	8,012,000
Revenue (Funding Source)	Prior Year Revenues	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-10 years 2031-2036	10-15 years 2036-2041	15-20 years 2041-2046	TOTALS
General Fund		30,000	165,000	650,000			1,738,000	1,509,000		4,092,000
Storm Drain Fund			35,000	250,000	77,500	8,750	850,000	30,000	325,000	1,576,250
Water Fund		30,000		275,000	77,500	8,750	45,000	30,000	125,000	591,250
Sewer Fund		35,000	350,000		77,500	53,750	200,000	30,000	450,000	1,196,250
Street Fund		60,000	45,000	250,000	77,500	8,750		115,000		556,250
Total Funding Sources	-	155,000	595,000	1,425,000	310,000	80,000	2,833,000	1,714,000	900,000	8,012,000

APPENDIX A

EQUIPMENT REPLACEMENT SCHEDULE

Asset	Description	Department	Equip ID	Replacement	
				Fiscal Year	Cost
EQUIP10077	Message Reader Boards	PK-SD-WA-SW-ST		2027	13,000
EQUIP10082	Message Reader Boards	PK-SD-WA-SW-ST		2027	13,000
EQUIP10097	Airless Paint Sprayer	Streets		2027	15,000
	2010 Toro Riding Mower	SD-ST		2027	15,000
New2028	1990 Sullair Air Compressor	PK-SD-WA-SW-ST		2028	28,000
New2028	Bomag Roller	SD-WA-SW-ST		2028	40,000
	2017 Toro Riding Mower	SD-ST		2028	15,000
EQUIP10039	Cat Attachment & Hammer	Streets		2030	9,000
EQUIP10042	Fueling Station-Card Reader	Streets		2030	30,000
EQUIP10055	Fuel Tank Gas/Diesel w/pumps	Sewer		2030	35,000
	1992 CAT Loader	Water	92-834	2030	250,000
	Landa Steam Cleaner	SD-WA-SW-ST		2030	10,000
EQUIP10106	Thermal Imaging Camera	Fire		2031	12,000
New2030	Core Cut Concrete Slab Saw	SD-WA-SW-ST		2032	50,000
New2032	Folding/Stuffing Machine	Admin-SD-WA-SW		2032	20,000
EQUIP10061	TV Truck Software 1/2	SD-SW		2033	10,000
EQUIP10094	2018 Cargo Trailer	PK-SD-ST		2034	8,100
EQUIP10094	2014 CAT 303.5E	SD-WA-SW-ST	14-823	2034	85,000
	2014 Felling 12,000 lb Trailer	SD-WA-SW-ST	805	2034	14,000
	Forklift	SD-WA-SW-ST		2034	25,000
	2020 Vermeer Chipper	SD	815	2035	70,000
New2036	2021 Kubota RTV Tractor	PK-SD-WA-SW-ST		2036	45,000
New2036	Riding Mower	Parks		2036	35,000
	2021 John Deere 2032 Tractor	SD	845	2036	40,000
	2025 Toro Riding Mower	SD-ST		2036	15,000
	Epson SureColor Plotter	Comm Dev		2036	12,000
	2023 CAT Brush (US Mowers)	SD-ST		2038	15,000
	2022 Wachs Guillotine Saw (Pipe Saw)	SD-WA-SW		2042	15,000
EQUIP10131	Bradbury Vehicle Lift	PK-SD-WA-SW-ST		2043	40,000
	2023 Wachs Power Supply for Pipe Saw	SD-WA-SW		2043	10,000
	2025 CAT Backhoe	PK-SD-WA-SW-ST		2045	240,000
	2025 Sander	Streets		2046	10,000

1,244,100

APPENDIX B

VEHICLE REPLACEMENT SCHEDULE

Asset	Description	Department	Vehicle ID	Replacement	
				Fiscal Year	Cost
	1984 Dodge D350 Bucket Truck	Streets	84-839	2027	60,000
New2027	Ford Ranger	Sewer	06-841	2027	35,000
VEHCL10026	2007 Ford F-450	Parks-Water	07-832	2027	60,000
New2028	Ford Ranger	Storm	06-842	2028	35,000
VEHCL10059	2013 Freightliner Sewer Cleaner	Sewer	13-840	2028	350,000
VEHCL10064	2018 Ford F150 Pickup	Streets	18-852	2028	45,000
VECHL10065	2018 Ford Expedition	Fire		2028	75,000
	Fire Station Pickup Truck	Fire		2028	90,000
VEHCL10056	2012 International HME Heavy Brush	Fire		2029	475,000
VEHCL10057	2012 Dodge Ram 5500 Brush	Fire		2029	175,000
New2020	2019 Ford F450 Pick Up	Water	19-827	2029	85,000
VEHCL10036	2000 GMC C8500 8-Yarder	Water	00-826	2029	190,000
	2019 Kenworth/Elgin Sweeper	Storm-Streets	19-820	2029	500,000
VEHCL10031	2009 Ford Escape Hybrid	SD-WA-SW-ST	09-828	2030	35,000
	1999 Freightliner Dump Truck	SD-WA-SW-ST	99-818	2030	275,000
VEHCL10032	2010 Ford Escape Hybrid	SD-WA-SW-ST	10-835	2031	35,000
VEHCL10063	2016 Ford F150 Pickup	Sewer	16-850	2031	45,000
	2018 Freightliner Combo	SD	18-851	2033	650,000
VEHCL10058	2015 KME Panter/Flex CuSTom Pumper	Fire		2034	1,100,000
	2019 F-150	Water	19-817	2034	45,000
VEHCL10077	2019 Ford T-250 Transit Van	Library		2035	70,000
VEHCL10048	2002 Ford E450 Sewer Video Truck	Storm - Sewer	02-830	2035	400,000
VEHCL10060	2015 KME Fire Tender	Fire		2036	500,000
	2026 Side by Side	Fire		2036	68,000
	2023 Ford F150	PK	23-822	2038	45,000
	2023 Ford F150	ST	23-829	2038	50,000
VEHCL	2024 SPARTAN "STar Series" Pumper Apparatus	Fire		2039	1,300,000
	Fire Station Response Pickup Truck	Fire		2039	124,000
VEHCL10083-10086	2024 Ford F250	SD-WA-SW-ST	24-821	2040	40,000
	2024 Ford F-150 Lightning	SD-WA-SW-ST	24-813	2040	40,000
	2024 Ford F-150 Lightning	Facilities	24-812	2040	40,000
	2025 F150	SD-WA-SW-ST		2041	40,000
	2025 Ford Maverick Hybrid	Streets		2041	35,000
NEW2043	2025 Freightliner Sewer Cleaner	Storm - Sewer	25-824	2043	650,000
	2025 Freightliner Swap Loader	Water-Sewer		2045	250,000

8,012,000

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Barbara Fryer, Community Development Director
Date: March 2, 2026
Subject: Planning Commission Appointment

Requested City Council Action: Appoint Samuel Dalrymple to the Planning Commission.

Previous City Council Action: None.

Background: The Cornelius Planning Commission is a seven-member body that plays an integral role in the growth-related issues of the City. The Planning Commission's responsibilities include assisting the City Council to develop, maintain, update, and implement the City Comprehensive Plan and development code provisions, and to review and take action on development projects. The Planning Commission currently has three vacancies. Samuel Dalrymple applied to serve on the Cornelius Planning Commission.

Cost: None.

Advisory Committee Recommendation: At their January 27, 2026, meeting, the Planning Commission unanimously voted to recommend to the City Council appointment of Samuel Dalrymple to the Cornelius Planning Commission in Position 2 to serve through December 2029.

Staff Recommendation: Staff recommends that the City Council appoint Samuel Dalrymple to Position 2 of the Cornelius Planning Commission to serve through December 2029.

Proposed Motion: I make a motion to approve the APPOINTMENT OF SAMUEL DALRYMPLE TO POSITION 2 ON THE CORNELIUS PLANNING COMMISSION TO SERVE THROUGH DECEMBER 2029, and this action takes effect immediately.

Exhibit: Redacted Planning Commission Application for Samuel Dalrymple

Please check the group(s) you would like to serve. If interested in more than one, please note the order of preference.

- | | |
|---|---|
| ☒ Budget Committee | ☐ Police Advisory Board (Inactive) |
| ☐ Economic Development Commission | ☐ Public Infrastructure Advisory Board |
| ☐ Library Advisory Board | ☐ Civic Leadership Academy |
| ☒ Planning Commission | |
| ☐ After _____ years served, I am seeking reappointment to: | |

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Administration
City of Cornelius

APPLICANT INFORMATION:

Full Name (Printed): **Samuel C Dalrymple**

Occupation **Engineering Manager**

Years Lived in Cornelius: **30**

Home Address:

Mailing Address:

Telephone:

Are you in City Limits? **Yes**

Meeting Availability: **Evenings**

Note: Most groups require members to be a City of Cornelius resident. If you are not a resident, check with the City Recorder to see which group you may apply for. cityrecorder@corneliusor.gov

Why are you interested in serving?

I have lived in Cornelius for 30 years, there has been rapid growth in the past few years, and I would like to play a role in shaping the City's growth in the future.

What contributions do you believe you can bring to the group(s)?

I have over 35+ years of management experiences spanning large and small teams across multiple geographies, where I was successful in managing multi-million dollar projects, and co-managed outsourced supplier contracts. I believe my expertise and knowledge would be considered valuable to the groups.

What qualifications or experience do you have that will help you serve?

I have over 35+ years of management experiences, managing multi-million dollar projects, co-managed outsourced suppliers contracts, and successfully managed large and small teams across multiple geographies. I believe my expertise and knowledge would be considered valuable to the groups.

Advisory Board, Committee, & Commission Application

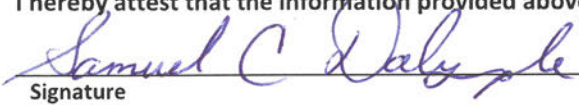
Describe any past or current involvement in community organizations or activities.

None at this time.

Have you previously held any appointed or elected governmental positions? If so, please specify.

None at this time

I hereby attest that the information provided above is true and accurate to the best of my knowledge.


Signature

12-29-2025

Date

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Ellie Jones, Assistant City Manager – Business Operations
Date: March 2, 2026
Subject: Cornelius Budget Committee Appointment

Requested City Council Action: Appoint Brenda Gonzalez Pacheco to the Cornelius Budget Committee.

Previous City Council Action: None.

Background: The Budget Committee has five positions and one vacancy. An application for appointment was received from Brenda Gonzalez Pacheco who has been a resident of Cornelius for one year and is a registered voter.

Cost: None.

Advisory Committee Recommendation: No advisory committee action was taken or is required for this item.

Staff Recommendation: Staff recommends that the City Council appoint Brenda Gonzalez Pacheco to the Cornelius Budget Committee.

Proposed Motion: I make a motion to approve the APPOINTMENT OF BRENDA GONZALEZ PACHECO TO POSITION 3, WITH A TERM EXPIRING DECEMBER 2026, TO THE BUDGET COMMITTEE, and this action takes effect immediately.

Exhibit: Redacted Budget Committee Application for Brenda Gonzalez Pacheco

Advisory Board, Committee, & Commission Application

Please check the group(s) you would like to serve. If interested in more than one, please note the order of preference.

- | | |
|--|---|
| ☒ Budget Committee | ☐ Police Advisory Board (Inactive) |
| ☐ Economic Development Commission | ☐ Public Infrastructure Advisory Board |
| ☐ Library Advisory Board | ☐ Civic Leadership Academy |
| ☐ Planning Commission | |
- ☐ After _____ years served, I am seeking reappointment to:

APPLICANT INFORMATION:

Full Name (Printed): **Brenda Gonzalez Pacheco**

Occupation **Supervisor**

Years Lived in Cornelius: **1**

Home Address:

Mailing Address:

Telephone:

Are you in City Limits? **Yes**

Meeting Availability:

Note: Most groups require members to be a City of Cornelius resident. If you are not a resident, check with the City Recorder to see which group you may apply for. cityrecorder@corneliusor.gov

Why are you interested in serving?

I want to understand how the City's budget impacts the community I live in, how funds are allocated across different services, and how it aligns with the community priorities and the City's vision. Serving on the Budget Committee will give me the opportunity to represent the needs of my community and collaborate with the city government to ensure we are working toward meeting those needs.

What contributions do you believe you can bring to the group(s)?

I like to research and solve issues. As a Utility Billing Supervisor at the City of Beaverton, my job is to troubleshoot issues and find solutions that meet both business needs and the needs of my staff. I am also an attentive listener, which is a skill I use daily as a manager to understand the needs of my customers, my staff, and upper management to ensure the program runs efficiently and productively.

What qualifications or experience do you have that will help you serve?

As a Utility Billing Supervisor in the Finance Department, I have had the opportunity to see several workflow components of the budget. I have learned that a budget can only be spent in the fiscal year it was designated for, and unused funds cannot be carried over. My role has included providing utility account data, forecasting the expected growth in utility accounts, and reviewing my team's expenses to determine whether changes were needed for the next fiscal year's budget. While I am not yet well versed in all the specifics of the budget, I am committed to expanding my knowledge to become a more valuable contributor to the Budget Committee.

Advisory Board, Committee, & Commission Application

Describe any past or current involvement in community organizations or activities.

I have volunteered at Vose and Barnes elementary schools, supporting teachers, tutoring students, and helping with classroom activities during and after school.

Have you previously held any appointed or elected governmental positions? If so, please specify.

No.

I hereby attest that the information provided above is true and accurate to the best of my knowledge.


Signature

1/31/2026
Date

City of Cornelius, Oregon

Proclamation

April 6-10, 2026, Community Development Week

WHEREAS, the week of April 6th – April 10th, 2026 has been designated as National Community Development Week by the National Community Development Association to celebrate the Community Development Block Grant (CDBG) Program and the HOME Investment Partnerships (HOME) Program; and

WHEREAS, the CDBG Program provides annual funding and flexibility to local communities to provide decent, safe and sanitary housing, a suitable living environment and economic opportunities to low-and moderate-income people; and

WHEREAS, the HOME Investment Partnerships (HOME) Program provides funding to local communities to create decent, safe, affordable housing opportunities for low-income persons. Nationally, over one million units of affordable housing have been completed using HOME funds; and

WHEREAS, the City and community of Cornelius have benefitted greatly over many years from the CDBG program, which has made major contributions to City infrastructure, much of which would not have otherwise been possible.

NOW, THEREFORE, we, the City Council of Cornelius, Oregon, do hereby proclaim the week of April 6th – April 10th, 2026 as National Community Development Week in support of these two valuable programs that have made tremendous contributions to the viability of the housing stock, infrastructure, public services, and economic vitality of our community.

Dated this 2nd day of March, 2026



Jeffrey C. Dalin, Mayor

City of Cornelius, Oregon Proclamation

April 2026, Fair Housing Month

WHEREAS, the year 2026 marks the 58th anniversary of the passage of the Federal Fair Housing Act; Title VIII of the Civil Rights Act of 1968, as amended; and

WHEREAS, this law guarantees that housing throughout the United States should be made available to all community members without regard to race, color, religion, gender, familial status, disability or national origin; and

WHEREAS, Oregon's fair housing law guarantees that housing throughout the State of Oregon should be made available to all community members without regard to marital status, sources of income, sexual orientation including gender identity, and survivors of domestic violence; and

WHEREAS, barriers which diminish the rights and limit the options of any community member diminish the rights of all community members; and

WHEREAS, addressing the barriers to fair housing can be achieved through the cooperation, commitment, and support of Washington County community members;

NOW, THEREFORE, we, the City Council of Cornelius, Oregon, do hereby proclaim April 2026 to be FAIR HOUSING MONTH and encourages all community members to support and endorse Fair Housing throughout the year, and reaffirm their commitment to Fair Housing for all.

Dated this 2nd day of March, 2026

Jeffrey C. Dalin, Mayor



City of Cornelius, Oregon

Proclamation

March 24-30, 2026, Farmworker Awareness Week

WHEREAS, Cornelius, Oregon, has a proud agricultural heritage and is home to a significant community of farmworkers, many of whom are migrants who contribute to the success of our local farms and economy; and

WHEREAS, Washington County and the surrounding region produce a diverse array of crops, including berries, nursery plants, wine grapes, and vegetables, all of which depend on the skill and dedication of farmworkers; and

WHEREAS, farmworkers play an essential role in our community, working long hours in demanding conditions to ensure that families in Cornelius, across Oregon, and beyond have access to fresh, nutritious, and affordable food; and

WHEREAS, the labor of farmworkers is often physically demanding and mentally challenging, requiring expertise in planting, tending, and harvesting crops in all weather conditions; and

WHEREAS, farmworkers have remained steadfast in their work despite challenges such as extreme weather, economic uncertainties, and global health crises, demonstrating their resilience and dedication; and

WHEREAS, the agricultural industry is a cornerstone of Oregon's economy, contributing billions of dollars annually, and farmworkers are the backbone of this industry, ensuring its continued success; and

WHEREAS, the City of Cornelius values and recognizes the significant contributions of farmworkers, whose efforts sustain our local economy and enrich our community;

NOW, THEREFORE, we, the City Council of Cornelius, Oregon, do hereby proclaim March 24 through March 30, 2026, as Farmworker Awareness Week in Cornelius and encourage all residents to honor and appreciate the invaluable contributions of farmworkers to our food system and our community.

Dated this 2nd day of March, 2026

Jeffrey C. Dalin, Mayor



City of Cornelius

Agenda Report



To: Peter Brandom, City Manager
From: Barbara Fryer, Community Development Director
Date: March 2, 2026
Subject: Ordinance No. 2026-03: Minor Transportation System Plan (TSP) Map
Amendment; City File No. CPMA-2025-01

Requested City Council Action: Hold a public hearing on the Proposed Ordinance and Approve Ordinance No. 2026-03.

Previous Council Action: City Council adopted Ordinance No. 2015-06 to provide Comprehensive Plan Land Use Designations and infrastructure planning for the southeast Urban Growth Boundary Expansion of 2014. Within this Ordinance, South 29th Boulevard and South Dogwood Streets were identified as “Collector” streets.

Background: The proposed Transportation System Plan (TSP) Map Amendment is attached to the proposed Ordinance as Exhibit A. The findings of fact and conclusions of law are attached to the proposed Ordinance as Exhibit B.

Cost: None.

Advisory Committee Recommendation: The Cornelius Planning Commission held a public hearing on January 27, 2026, to consider the proposed amendment to remove the Collector designation from South 29th Boulevard north of South Dogwood Street and apply the Collector designation to Southwest 345th Avenue north of South Dogwood Street. The Planning Commission voted unanimously to recommend the City Council hold a public hearing and adopt an ordinance approving City File No. CPMA-2025-01 to remove the Collector designation from South 29th Boulevard north of South Dogwood Street and apply the Collector designation to Southwest 345th Avenue north of South Dogwood Street.

Staff Recommendation: Approve Ordinance No. 2026-03 as presented.

Proposed Motion: I make a motion to approve Ordinance No. 2026-03, AN ORDINANCE OF THE CORNELIUS CITY COUNCIL AMENDING THE TRANSPORTATION SYSTEM PLAN MAP TO REMOVE THE COLLECTOR DESIGNATION ON SOUTH 29TH BOULEVARD NORTH OF SOUTH DOGWOOD STREET AND APPLY THE COLLECTOR DESIGNATION TO SOUTHWEST 345TH AVENUE FROM SOUTH DOGWOOD STREET NORTH TO TUALATIN VALLEY HIGHWAY (APPENDIX M OF THE CORNELIUS COMPREHENSIVE PLAN ON FIGURE 8-1 MOTOR VEHICLE PLAN).

Exhibit: Ordinance No. 2026-03 and Exhibits A and B

ORDINANCE NO. 2026-03

**AN ORDINANCE AMENDING THE TRANSPORTATION
SYSTEM PLAN MAP TO REMOVE THE COLLECTOR
DESIGNATION ON SOUTH 29TH BOULEVARD NORTH OF
SOUTH DOGWOOD STREET AND APPLY THE COLLECTOR
DESIGNATION TO SOUTHWEST 345TH AVENUE NORTH OF
SOUTH DOGWOOD STREET TO TUALATIN VALLEY
HIGHWAY (APPENDIX M OF THE CORNELIUS
COMPREHENSIVE PLAN ON FIGURE 8-1 MOTOR VEHICLE
PLAN)**

WHEREAS, on January 27, 2026, the Planning Commission held a public hearing to consider the proposed amendments found within City File No. CPMA-2025-01 and based on facts, findings, and conclusions presented in the staff report and public testimony and evidence in the hearing, the Commission voted 4 ayes to recommend approval of the amendment to the Cornelius City Council; and

WHEREAS, the Cornelius City Council held a public hearing on March 2, 2026, to review the record of the Planning Commission, and to hear and consider additional evidence and testimony on the matter; and

WHEREAS, after considering all of the evidence and testimony presented at said hearing, as well as the Planning Commission recommendation and all of the other information in the record, the City Council finds the proposed Minor Comprehensive Plan Amendment to the Transportation System Plan Map Figure 8-1 complies with the applicable approval criteria, as set forth in the Comprehensive Plan Findings of Exhibit B.

NOW THEREFORE, THE CITY OF CORNELIUS ORDAINS AS FOLLOWS:

- Section 1. The Cornelius Comprehensive Plan Transportation System Plan Map Figure 8-1 is hereby amended as set forth in Exhibit A, attached hereto and incorporated herein by reference.
- Section 2. This ordinance is supported by the findings of fact and conclusions of law set forth in Exhibit B, attached hereto and incorporated by reference.
- Section 3. The City Recorder is hereby directed and authorized to take such actions as may be necessary and proper to effectuate the adoption of this ordinance.

SUBMITTED to the Cornelius City Council and read into the record at a regular meeting thereof on the 2nd day of March 2026, and read for a second time by title only this same day.

ENACTED this the 2nd day of March 2026, and this action takes effect 30 days from enactment.

City of Cornelius, Oregon

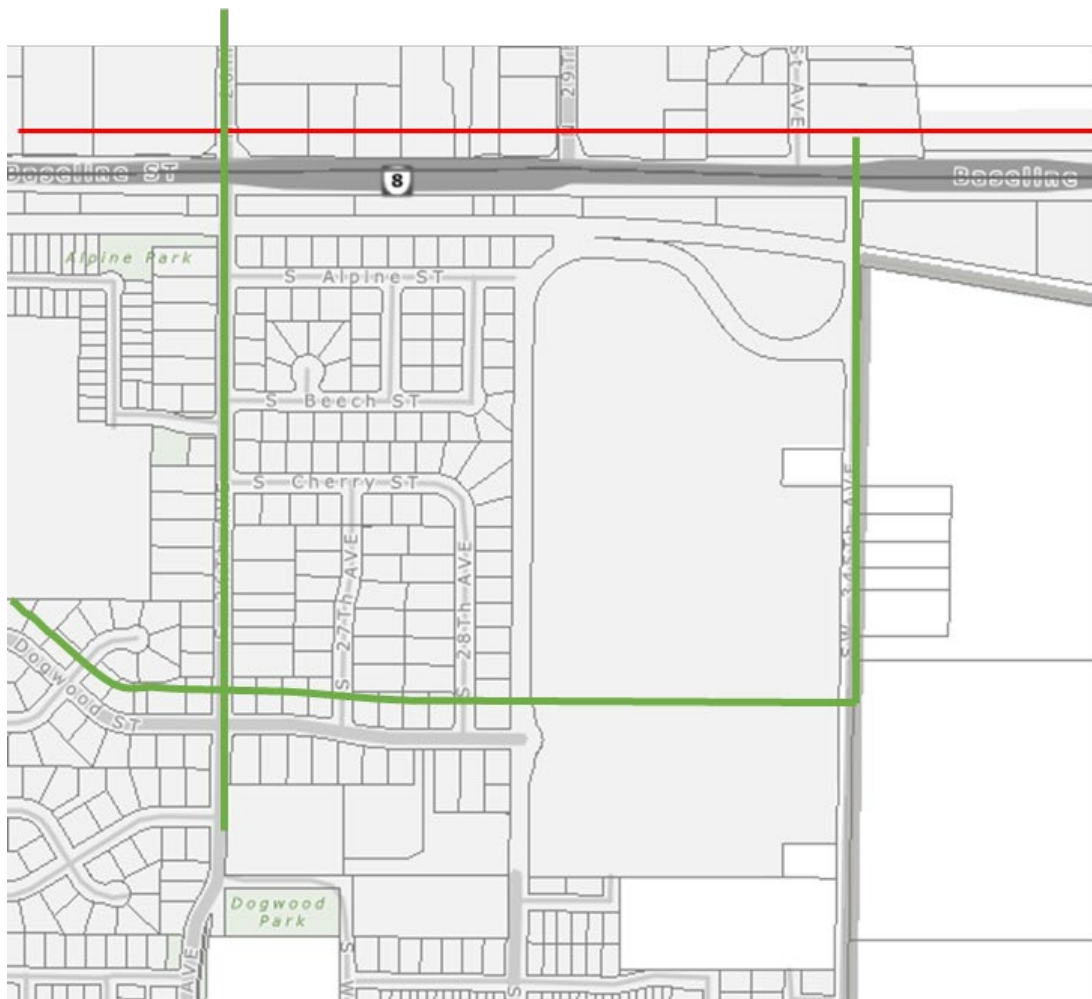
By: _____
Jeffrey Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder

ORDINANCE NO. 2026-03

EXHIBIT A

TSP Figure 8-1 Excerpt



- Collector
- Major Arterial

ORDINANCE NO. 2026-03

EXHIBIT B

Comprehensive Plan Amendment Review Criteria:

The Cornelius Municipal Code Title 18, Section 130.010(D) provides approval criteria for a comprehensive plan amendment. Each criterion is indicated in ***bold italic typeface*** below and findings are addressed thereunder.

(1) The proposed plan and amendments shall conform to the requirements of the Oregon Statewide Planning Goals and applicable administrative rules of the State Land Conservation and Development Commission.

Statewide Planning Goals

Goal 1 – Citizen Involvement: To develop a citizen involvement program that ensures the opportunity for citizens to be involved in all phases of the planning process.

The applicant held a neighborhood review meeting for the proposed amendment on October 15, 2026. The applicant sent notice of the neighborhood review meeting to owners within 250 feet of the application, and the applicant reached out to Central Cultural via phone and email to notify them of the meeting. More than 15 community members attended the public meeting.

Notice for this amendment was submitted to the Department of Land Conservation and Development (DCLD) through the Post Acknowledgement Plan Amendment web portal on December 17, 2025, more than 35 days prior to the first evidentiary hearing of January 27, 2026. Notice was mailed to the necessary parties list and to property owners within 250 feet of the proposal on December 22, 2025, more than 20 days and less than 45 days prior to the first evidentiary hearing on the proposal. Notice was published in the Forest Grove News Times on January 2, 2026, more than 20 days and less than 45 days prior to the first evidentiary hearing on the proposal.

Goal 2 – Land Use Planning: To establish a land use planning process and policy framework as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions.

This amendment proposes replacing one designated “Collector” with another designated “Collector” on the Transportation System Plan map (Figure 8-1). Through following the adopted land use planning processes in the Comprehensive Plan and Cornelius Municipal Code, and by sending notice to DLCD, property owners and necessary parties, and by publishing notice in the Forest Grove News Times, the requirements of Goal 2 have been met.

City of Cornelius

Ordinance No 2026-03: Comprehensive Plan Map Amendment CPMA-2025-01 South 29th Boulevard TSP Amendment

Goal 3 – Agricultural Land and Goal 4 – Forest Land: To preserve and maintain agricultural and forest lands.

This proposal does not affect outside the Urban Growth Boundary, therefore; Goals 3 and 4 are not applicable.

Goal 5 – Natural Resources, Scenic and Historic Areas, and Open Space: To protect natural resources and conserve scenic and historic areas and open spaces.

The amendment does not impact natural resources, scenic and historic areas or open spaces. Goal 5 is not applicable.

Goal 6 – Air, Water and Land Resources Quality: To maintain and improve the quality of the air, water and land resources of the state.

The amendment does not directly or indirectly impact air, water, and land resources quality. Applicable Clean Water Services regulations to address water quality and quantity would apply to construction of a “Collector” regardless of the location. Air quality is unaffected as the proposal is not adding or subtracting a new street – but merely moving the “Collector” designation to a street that currently crosses the rail tracks and intersects with Tualatin Valley Highway (TVHWY, OR 8). Both of these factors affect the ability for the existing alignment to be constructed. Land resources quality is benefitted by the relocation of the “Collector.” If retained in the current location, both the South 29th Boulevard “Collector” and the existing Southwest 345th Avenue would be retained as streets, contributing to additional use of materials and paving over land that is not currently developed. By moving the “Collector” designation to Southwest 345th Avenue, South 29th Boulevard north of South Dogwood Street would no longer be built to the “Collector” standard, resulting in potentially less pavement and fewer environmental issues. Goal 6 will be met through application of the City’s land use regulations and the Clean Water Services Design and Construction Standards upon any future roadway development.

Goal 7 – Areas subject to Natural Disasters and Hazards: To protect people and property from natural hazards.

No natural disasters or hazards are noted in this area. Thus, this amendment does not directly or indirectly impact areas subject to natural disasters and hazards. No known FEMA flood hazards, steep slopes, or slide prone areas are identified in this area. Thus, Goal 7 is inapplicable to the proposed map amendment.

Goal 8 – Recreational: To satisfy the recreational needs of the citizens of the state and visitors and, where appropriate, to provide for the siting of necessary recreational facilities including destination resorts.

While moving the “Collector” designation to the east will not impact recreational opportunities, ensuring that pedestrian and bicycle connectivity is continuous. Thus, the goal, while inapplicable to the amendment, will be implemented in any final designs for the “Collector” roadway.

Goal 9 – Economic Development: To provide adequate opportunities throughout the state for a variety of economic activities vital to the health, welfare, and prosperity of Oregon's citizens.

The Cornelius Comprehensive Plan and Map are acknowledged by the Oregon Land Conservation and Development Commission and Metro. The City adopted a new Economic Opportunities Analysis (EOA) in 2023. The proposed amendment will not affect the findings in the EOA or implementation thereof.

Goal 10 – Housing: To provide for the housing needs of citizens of the state.

Due to several factors, construction of the South 29th Boulevard Collector as currently planned in the Transportation System Plan is not feasible. To plan for the transportation network and serve existing and future residents, relocating the Collector designation to Southwest 345th Avenue is necessary to provide another option for residents south of the Portland and Western rail line to connect with TVHWY. Southwest 345th Avenue currently crosses the Portland and Western rail line – so no new crossing is needed. Also, Southwest 345th Avenue currently connects to TVHWY.

The proposed amendment potentially provides the opportunity for more housing development. The property is zoned for both R-7 low density residential and A-2 medium density residential. The “Collector” right-of-way (north of South Dogwood) for South 29th Boulevard is approximately 3.54 acres. Moving the collector designation east provides the opportunity to develop the 3.54 acres with housing and narrower right-of-way, resulting in additional housing. The transportation network supports both existing and future housing and provides for quality of life for the residents who bicycle, walk and drive to and from the neighborhoods and those that live within them.

Future improvements to build Southwest 345th Avenue to city “Collector” standards will be added to the Capital Improvement Plan and funding will be implemented so that work can begin to provide this additional connection for the public. This goal is met.

The Urban Planning Area Agreement does not impact the existing residential neighborhoods or any residentially zoned lands. Thus, this Goal does not apply. When properties are annexed into the City, urban zoning is applied as planned for in the City’s Comprehensive Plan.

Goal 10 is inapplicable to the proposed amendment.

Goal 11 – Public Facilities and Services: To plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural

City of Cornelius

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development.

Within the current city limits, water, sanitary, and storm sewer are available for development. Transportation facilities are sized for planned development through the City's Transportation System Plan (TSP). Findings related to the movement of this collector will be described in Goal 12, Transportation. No new water, sanitary or storm sewer infrastructure is necessary to implement this change, and no water, sanitary or storm sewer infrastructure currently exists within the right-of-way for South 29th Boulevard north of South Dogwood Street. The requirements of Goal 11 are met.

Goal 12 – Transportation: To provide and encourage a safe, convenient, and economic transportation system.

A Transportation System Plan provides the network for people to walk, bike, and drive to and from work, school, and recreation within the city. As noted above, construction of the South 29th Boulevard collector is not possible. Moving the designation to the east will allow for the necessary connectivity for people to get to TVHWY from the residential area to the south of TVHWY. This connection will provide for a third connection for the Laurel Woods, Laurel Garden, and future development. This connection provides an equivalent connection with equivalent capacity as the current collector designation on South 29th Boulevard north of S. Dogwood Street. S. Dogwood Street is currently designated as a collector for its extent in the City. Connecting the Dogwood Collector with Southwest 345th Avenue as a Collector provides a direct route to exit the neighborhoods and is equivalent in function to the current South 29th Boulevard location. The amendment will meet the needs of the community. Thus, the requirements of Goal 12 have been met.

Goal 13 - Energy Conservation: To conserve energy.

Energy conservation measures are for the development of structures. This proposal is not a development. Thus, this Goal is inapplicable to this proposed amendment.

Goal 14 – Urbanization: To provide for an orderly and efficient transition from rural to urban land use, to accommodate urban population and urban employment inside urban growth boundaries, to ensure efficient use of land, and to provide for livable communities.

This amendment does not propose annexation of land outside the Urban Growth Boundary (UGB). As noted earlier in the report, the amendment provides for more efficient use of land within the city's existing UGB. This proposed amendment meets the intent of Goal 14.

Statewide Planning Goals 15 through 19 pertain to the Willamette River, Oregon Coast and Estuaries. Cornelius is not adjacent to any of these resources. Therefore, Goals 15 through 19 are inapplicable to this amendment.

Conclusions: Based on the findings above, the City Council finds that the proposed amendment complies with the Statewide Planning Goals. Thus, this criterion is met.

(2) The proposed amendments shall comply with all other applicable laws, rules and regulations of the state, city and other governmental agencies having jurisdiction over land use regulation in the city.

Metro Urban Growth Management Functional Plan: applicable to changes to Metro city comprehensive plans pursuant to Chapter 3.07 of the Metro Code.

Title 1: Housing Capacity

This Comprehensive Plan Amendment may provide additional capacity through reduced land area taken up by “Collector” road rights-of-way. An additional 3.54 acres may be available for development that was not available previously. The requirements of this title are met.

Title 2: Regional Park Policy - repealed by Metro

Title 3: Regional Water Quality and Flood Management

This Comprehensive Plan Amendment does not affect implementation of water quality or flood management. Existing regulations will apply to all new development, including construction of any future roadways, and this amendment does not propose any changes to the regulations. Consequently, through implementation of the existing regulatory framework for water quality and flood management, this title is met.

Title 4: Industrial and Other Employment Areas

No lands within the City are designated as Regionally Significant Industrial Area. Metro-designated employment lands in the City include:

Industrial Areas:

- North West UGB area, approximately 56 acres of vacant land.
- North Cornelius Industrial Park, approximately 15 acres of vacant land, over 12 of those areas are owned by Metro and are currently out of industrial development.
- Gas Distribution Facility on Baseline Road, approximately 1.20 acres.
- North 19th Avenue Cemetery, approximately .96 acres.
- Land around Flax Plant Road, approximately 10.94 acres of potentially redevelopable non-contiguous land with significant flood constraints.

Employment Areas:

- City owned and developed Land at Kodiak Circle, approximately 3.88 acres.

This Comprehensive Plan Amendment does not propose any changes that affect Metro Designated Employment Lands, and no additional lands are proposed for addition nor are any proposed for removal; therefore, the requirements of Title 4 are not applicable to this amendment.

Title 5: Neighbor Cities and Rural Reserves - repealed by Metro

Title 6: Centers, Corridors, Station Communities, and Main Streets

This Comprehensive Plan Amendment does not propose a map amendment or any policy changes that affect these areas; therefore, the requirements for Title 6 are not applicable to this amendment.

Title 7: Housing Choice

This Comprehensive Plan Amendment may provide the opportunity for additional housing on approximately 3.54 acres of land that otherwise would be developed as transportation right-of-way. However, this amendment does not affect any zoning or land use designations or any policy changes that affect housing choices; therefore, the requirements for Title 7 are not applicable to this amendment.

Title 8: Compliance Procedures

Metro Code §3.07.080 requires amendments to a city or county comprehensive plan to comply with the Functional Plan. An amendment complies if the city provides Metro notice of the amendment. As noted earlier in this report, notice was sent to the Department of Land Conservation and Development through the PAPA notice requirements. The Department then provides that notice to all public agencies in Oregon. Additionally, Metro is on the City's Necessary Parties list and was sent direct notice of the proposed amendment. Thus, the requirements of Title 8 have been met.

Title 9: Performance Measures - repealed by Metro

Title 10: Functional Plan Definitions

This title does not apply to the amendment.

Title 11: Planning For New Urban Areas

This Comprehensive Plan Amendment affects areas wholly within the Metro Urban Growth Boundary; therefore, the requirements for Title 11 are not applicable to this amendment.

Title 12: Protection of Residential Neighborhoods

This Comprehensive Plan Amendment may provide additional connectivity for existing residential neighborhoods and could provide additional residential neighborhood development. The requirements for Title 12 are met.

Title 13: Nature in Neighborhoods

This Comprehensive Plan Amendment does not propose a map amendment or any policy changes that affect natural resources or the ability to implement any conservation measures adjacent to stream corridors; therefore, the requirements for Title 13 are not applicable to this amendment.

Title 14: Urban Growth Boundary

This Comprehensive Plan Amendment does not propose a map amendment or any policy changes that affect the Urban Growth Boundary; therefore, the requirements for Title 14 are not applicable to this amendment

City of Cornelius

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Metro’s Regional Framework Plan: statements adopted by Metro that synthesize the 2040 Growth Concept and regional policies.

Conclusions: As further described herein, the new Urban Planning Area Agreement generally meets Metro’s 2040 Growth Concept statements and regional policies.

(3) The proposed amendment shall address the criteria identified in Chapter 1 of the city comprehensive plan.

First Comprehensive Plan Amendment Chapter 1 Criteria: The proposed change or amendment must meet a public need. Such need must be documented by appropriate facts and evidence and should extend from the state-wide planning goals, Metro 2040 or the City’s own Comprehensive Plan.

The proposed adoption of this amendment addresses several significant needs:

- South 29th Boulevard is not buildable as originally envisioned as a Collector.
- This SE quadrant of the City needs an additional Collector connection to TVHWY.
- Shifting the collector designation eastward to Southwest 345th Avenue provides the best possible route for traffic in this quadrant as well as future development on the underlying property.
- The proposed shift of the collector designation eastward provides a less expensive design alternative that is more likely buildable.
- The alignment represents more appropriate spacing between the major intersections on Southwest 345th Avenue, TVHWY, the rail crossing and the collector on South Dogwood Street.
- The proposed alignment is consistent with the applicable statewide planning goals, Metro policies, the City’s TSP, and the 2045 Cornelius Vision and Action Plan.

Second Comprehensive Plan Amendment Chapter 1 Criteria: The amendment is necessary to implement the adopted vision for the community, or to respond to unanticipated local circumstances.

- In 2024, the City adopted the 2045 Cornelius Vision and Action Plan that responds to a year-long community engagement process to understand the community’s vision for the city.
- The 2045 Community Vision includes a focus to enhance connectivity of the transportation system throughout the community. An identified action item related to transportation is, “enhance safety at intersections.” This application will shift the Collector intersection away from the rail line at Southwest 345th Avenue south to the intersection with Dogwood. It will also continue to provide needed connections for travel within the community and increase safety at that intersection.

- The amendment will also reduce the amount of Collector roads adjacent to the future school site, resulting in safer routes to schools.
- Local circumstances that have changed include the City's community profile due to increased development. Population growth increased 49% between 2009 to 2023.

Third Comprehensive Plan Amendment Chapter 1 Criteria: The proposed change or amendment must be in conformance with the unamended goals and policies of the Comprehensive Plan, as well as being consistent with state and regional policies.

The following is the analysis of conformity with the goals and policies of the Comprehensive Plan. Chapter I Citizen and Agency Involvement

- This chapter identifies and documents the processes and procedures for involvement of community members and agency personnel. Notice of this amendment was sent to the agency list documented in Exhibit B to this staff report.
- The procedures for amending the Comprehensive Plan note amendments may be initiated by the City Council, Planning Commission, City staff, or a property owner or group of owners. The property owner initiated this amendment. Thus, the proper procedure has been followed for initiating the amendment.
- The amendment shall include specific recommendations or requests from the applicant, supported by factual documentation as to why the amendment is necessary and appropriate. Factual documentation is included in this staff report.
- A staff report shall be prepared and presented to the Planning Commission. This staff report is published on the web on January 20, 2026. An oral staff report will be presented to the Planning Commission on January 27, 2026.
- A public hearing shall be held before any amendment is approved. The Planning Commission will hold a public hearing on January 27, 2026.
- The Commission shall make a formal recommendation to the City Council. At the conclusion of the hearing on January 27, 2026, the Planning Commission will make a recommendation to the City Council.
- The City Council shall then hold a public hearing before making a final decision to amend the Plan. This item is tentatively scheduled for a City Council hearing at their meeting on March 2, 2026. An ordinance will be drafted and offered to the City Council for their consideration following the public hearing.

Chapter 2 Urbanization

- This chapter identifies and documents information regarding the efficient use of land, such as minimum density for residential development, in-fill criteria to allow for reasonable adjustments to accommodate development of remnant parcels, provision for accessory dwelling units in residential areas, development of lands within the UGB prior to development outside the UGB, and processes to request Metro to adjust the UGB Boundary. The adjustments noted for efficient use of land have been made in the Cornelius Municipal Code, accessory dwelling units are permitted in conjunction with any single dwelling, the city has an adjustment process that is administrative, The process to request Metro adjust the UGB are irrelevant as the Grand Bargain cited

City of Cornelius

Ordinance No 2026-03: Comprehensive Plan Map Amendment CPMA-2025-01 South 29th Boulevard TSP Amendment

earlier in this report locked the boundary for Cornelius. The annexation requirements are not applicable to this amendment as it does not involve annexation of any land. Thus, the requirements in this Chapter are not applicable to this proposal.

Chapter 3 Land Use

- The chapter documents the existing land uses within the city limits. The current Comprehensive Plan map documents the city limits, and the land use designations applied therein. It also documents the City's Urban Growth Boundary, and the land use designations documented for the lands therein. The information in Chapter 3 is outdated, and the city is beginning a Comprehensive Plan rewrite to address the issue holistically.

Chapter 4 Housing

- The chapter documents the existing conditions and factors affecting the housing market in Cornelius. A new Housing Needs Analysis was adopted in 2020. The Housing Needs Analysis provides current data. The existing Comprehensive Plan text is outdated. The information in Chapter 4 is outdated, and the city is beginning a Comprehensive Plan process to rewrite to address the issue holistically.

Chapter 5 Economic Development

- The chapter documents the existing conditions, issues, and policies for future commercial and industrial development. The proposed amendment will not affect the implementation of the City's economic development policies.

Chapter 6 Natural and Cultural Resources

- The chapter discusses air, water, and land resources, open spaces and natural resources, archaeological resources, and areas subject to natural disasters. The proposed amendment does not change the way the city implements any of the regulations related to air, water and land resources, open spaces and natural resources, archaeological resources, or areas subject to natural disasters. This chapter is not applicable to the amendment.

Chapter 7 Public Facilities and Services

- The chapter discusses recreation, schools, sewerage, water, solid waste facilities, transportation, utilities, and other public facilities. The proposed amendment does not affect any of the city's facilities or services.

Chapter 8 Transportation System Plan

- The chapter addresses transportation for all modes in the City.
- The proposed amendment positively affects the city's ability to implement the Transportation System Plan. As noted earlier in this report, S. 29th Boulevard north of Dogwood is no longer feasible to construct, the Hillsboro School District has further refined their plans for their property, and the land is now available for additional housing and school development.
- Travel choices and livability are directly affected by this amendment in the positive. The amendment will shift the collector designation to an alignment that provides a more

direct route to TVHWY for the existing and future residents in the quadrant of the city. Also, appropriate pedestrian and bike facilities will be provided commensurate with a collector designation.

- The Multi-Modal Connectivity Map (Figure 3-8) or any of the Capital Improvements anticipated to meet the needs of all modes of transport in the city. Local roads will be planned as part of any future development to connect to the proposed Collector network of South 29th Boulevard to South Dogwood Street to Southwest 345th Avenue.
- The Pedestrian Master Plan (Figure 5-1) includes pedestrian facilities within planned Collector roadways. Sidewalks will be provided on all local streets maintaining pedestrian connectivity. Additionally, wider sidewalks are provided on Collector streets and would be provided on Southwest 345th Avenue.
- The Bicycle Master Plan (Figure 6-1) aligns bicycle connectivity along Collector roads. Bicycle connectivity will be maintained on the proposed Collector shift from South 29th Boulevard to Southwest 345th Avenue.
- The Motor Vehicle Plan identifies the Functional Classification (Figure 8-1) and Truck Routes (Figure 8-2). The Functional Classification Map is the subject of this proposed amendment. Truck routes are unaffected by this amendment.

Conclusions: Based on the findings above, the City Council finds that this criterion has been met.

City of Cornelius Agenda Report



To: Peter Brandom, City Manager
From: Barbara Fryer, Community Development Director
Date: March 3, 2026
Subject: Ordinance No. 2026-04: An Ordinance Adopting South 29th Boulevard Street Right-of-Way Vacation (VAC-2026-01)

Requested City Council Action: Hold a public hearing and approve Ordinance No. 2026-04.

Previous Council Action: The City Council adopted Resolution No. 2017- 03, Hillsboro School District Property Dedication for the Right-of-Way for South 29th Boulevard, recorded as 2017-025867.

Relevant City Strategic Plan Goal(s): Goal 5: Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community.

Background: The Hillsboro School District, in their long-range planning for future needs, determined that they no longer need the full 36+/- acres that they own south of Tualatin Valley Highway and west of Southwest 345th Avenue. As such, they have applied for and received approval for a partition to divide the property into two pieces – one for retention as a future elementary school and a second property to sell for future development. Holt Homes and the Hillsboro School District entered into a purchase and sale agreement for the larger parcel. As part of the future development of this site, the South 29th Boulevard right-of-way that is north of South Dogwood Street and curves easterly to Southwest 345th Avenue is no longer needed, and if the City Council approves the right-of-way vacation, then additional development may be proposed with a local street network that better suits the needs of the planned community and the Hillsboro School District.

Cost: None.

Advisory Committee Recommendation: None.

Staff Recommendation: Staff recommends City Council open the public hearing, consider any testimony, and approve Ordinance No. 2026-04 (City File No. VAC-2026-01), an ordinance vacating the South 29th Boulevard right-of-way north of South Dogwood Street.

Proposed Motion: I make a motion to approve Ordinance No. 2026-04, AN ORDINANCE OF THE CORNELIUS CITY COUNCIL VACATING PUBLIC RIGHT-OF-WAY OF SOUTH 29TH BOULEVARD THAT IS LOCATED NORTH OF SOUTH DOGWOOD STREET.

Exhibit: Ordinance No. 2026-04 and Exhibits A and B

ORDINANCE NO. 2026-04

**AN ORDINANCE VACATING A PORTION OF THE PUBLIC
RIGHT-OF-WAY OF SOUTH 29TH BOULEVARD THAT IS
LOCATED NORTH OF SOUTH DOGWOOD STREET**

WHEREAS, the Hillsboro School District, owner of the underlying real property, has requested that the City vacate the right-of-way of South 29th Boulevard that is located north of South Dogwood Street and curves to the east to connect to Southwest 345th Avenue; and

WHEREAS, notice of this proposed street right-of-way vacation was published in the Forest Grove News Times on February 20 and February 27 of 2026, two consecutive weeks, as required by Oregon Revised Statutes 271.110(1); and

WHEREAS, notice of this proposed street right-of-way vacation was posted on the subject property at South Alpine Street, South 29th Boulevard extension, and at Southwest 345th Avenue where the proposed street vacation intersects with said streets, as required by Oregon Revised Statutes 271.110(2); and

WHEREAS, the proposed street vacation meets the threshold requirements for a street vacation consistent with the approval criterion of Cornelius Municipal Code §13.55.020(B)(1); and

WHEREAS, the proposed street vacation fees were remitted consistent with the approval criterion of Cornelius Municipal Code §13.55.020(B)(2); and

WHEREAS, the proposed street vacation meets the eligibility provisions of ORS 271.080 consistent with the approval criterion of Cornelius Municipal Code §13.55.020(B)(3); and

WHEREAS, the proposed street vacation will not adversely impact street connectivity as identified in the transportation system plan of the Comprehensive Plan compliant with the approval criterion of Cornelius Municipal Code §13.55.020(B)(4); and

WHEREAS, the proposed street vacation will not adversely impact police, fire and emergency services in the area compliance with the approval criterion of Cornelius Municipal Code §13.55.020(B)(5); and

WHEREAS, the proposed street vacation will not hinder accessibility to any aboveground or underground public facilities as no public facilities exist above or below ground in this proposed street right-of-way, compliant with the criterion of Cornelius Municipal Code §13.55.020(B)(6); and

WHEREAS, the proposed street vacation does not include utilities compliant with criterion of Cornelius Municipal Code §13.55.020(B)(7); and

WHEREAS, the City did not receive any filings of objection to the proposed street vacation; and

WHEREAS, pursuant to the published notices, a public hearing was held before the Cornelius City Council on March 2, 2026, on the question whether or not to vacation the right-of-way of the portion of South 29th Boulevard that is north of South Dogwood Street and curves to the east to connect with Southwest 345th Avenue as described in Exhibit A and mapped in Exhibit B; and

WHEREAS, based upon the testimony heard and considered by the City Council at said public hearing, the City Council finds that the South 29th Boulevard right-of-way described in Exhibit A and mapped in Exhibit B is not needed for public purposes, nor will the vacation of same prejudice the public interest in the foreseeable future; that the public convenience and particularly the convenience and reasonable needs of the residents of Cornelius and the underlying property owner would best be served by the vacation of the portion of South 29th Boulevard; and that the property owners of any real property affected by the vacation have been provided an opportunity to object to the vacation thereto.

NOW THEREFORE, THE CITY OF CORNELIUS ORDAINS AS FOLLOWS:

Section 1. The Cornelius City Council hereby vacates the right-of-way of the portion of South 29th Boulevard described in Exhibit A and as shown in Exhibit B under the provision of Oregon Revised Statutes 271.110 and Cornelius Municipal Code §13.55.020. Title to the portion of the right-of-way being vacated shall vest in the abutting properties as required by law.

Section 2. This ordinance will become effective 30 days from adoption.

ADOPTED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder

**AKS ENGINEERING & FORESTRY**

12965 SW Herman Road, Suite 100, Tualatin, OR 97062

P: (503) 563-6151

F: (503) 563-6152

AKS Job #4636-05

EXHIBIT A**Right-Of-Way Vacation**

A tract of land located in the Northeast One-Quarter of Section 3, Township 1 South, Range 3 West, Willamette Meridian, City of Cornelius, Washington County, Oregon, and being more particularly described as follows:

Beginning at the southeast corner of Lot 38 of "Old Oak No. 2", recorded as Document Number 96057751, Washington County Records, also being on the northerly right-of-way line of S Alpine Street (30.00 feet from centerline); thence along the easterly extension of said northerly right-of-way line, South 88°00'08" East 46.72 feet; thence along a non-tangent curve to the right (with a radial bearing of South 50°31'53" East) with a Radius of 230.00 feet, a Central Angle of 21°51'46", an Arc Length of 87.76 feet, and a Chord of North 50°24'01" East 87.23 feet; thence North 02°16'57" East 34.45 feet to the southerly right-of-way line of the Southern Pacific Railroad right-of-way (30.00 feet from centerline); thence along said southerly right-of-way line on a non-tangent curve to the right (with a radial bearing of South 02°29'57" West) with a Radius of 5514.77 feet, a Central Angle of 1°21'58", an Arc Length of 131.49 feet, and a Chord of South 86°49'04" East 131.49 feet to a point of non-tangency; thence leaving said southerly right-of-way line, South 85°02'50" East 161.56 feet; thence along a curve to the right with a Radius of 230.00 feet, a Central Angle of 51°24'57", an Arc Length of 206.40 feet, and a Chord of South 59°20'22" East 199.54 feet; thence South 33°37'53" East 151.47 feet; thence along a curve to the left with a Radius of 171.00 feet, a Central Angle of 143°32'26", an Arc Length of 428.40 feet, and a Chord of North 74°35'54" East 324.83 feet; thence North 02°49'41" East 57.07 feet to the southerly right-of-way line of the Southern Pacific Railroad right-of-way (30.00 feet from centerline); thence along said southerly right-of-way line on a non-tangent curve to the right (with a radial bearing of South 11°22'11" West) with a Radius of 22888.32 feet, a Central Angle of 0°01'31", an Arc Length of 10.10 feet, and a Chord of South 78°37'02" East 10.10 feet to a line which is parallel to and 20.00 feet westerly of the centerline of SW 345th Avenue; thence along said parallel line, South 02°49'41" West 342.87 feet; thence leaving said parallel line on a non-tangent curve to the left (with a radial bearing of North 87°10'22" West) with a Radius of 165.00 feet, a Central Angle of 19°34'40", an Arc Length of 56.38 feet, and a Chord of North 06°57'42" West 56.11 feet; thence North 87°10'22" West 170.45 feet; thence along a curve to the right with a Radius of 231.50 feet, a Central Angle of 53°32'29", an Arc Length of 216.33 feet, and a Chord of North 60°24'07" West 208.54 feet; thence North 33°37'53" West 152.48 feet; thence along a curve to the left with a Radius of 170.00 feet, a Central Angle of 51°24'57", an Arc Length of 152.55 feet, and a Chord of North 59°20'22" West 147.49 feet; thence North 85°02'50" West 164.01 feet; thence along a curve to the left with a Radius of 170.00 feet, a Central Angle of 92°39'13", an Arc Length of 274.91 feet, and a Chord of South 48°37'33" West 245.92 feet; thence South 02°17'57" West 626.81 feet; thence South 02°16'06" West 502.07 feet; thence along a non-tangent curve to the left (with a radial bearing of South 88°02'42" East) with a Radius of 37.00 feet, a Central Angle of 20°31'21", an Arc Length of 13.25 feet, and a Chord of South 08°18'23" East 13.18 feet; thence along a reverse curve to the right with a Radius of 233.50 feet, a Central Angle of 16°38'10", an Arc Length of 67.80 feet, and a Chord of South 10°14'58" East 67.56 feet; thence along a reverse curve to the left with a Radius of 16.50 feet, a Central Angle of 41°44'31", an Arc Length of 12.02 feet, and a Chord of South 22°48'08" East 11.76 feet; thence along a non-tangent curve to the left (with a radial bearing of

**AKS ENGINEERING & FORESTRY**

12965 SW Herman Road, Suite 100, Tualatin, OR 97062

P: (503) 563-6151

F: (503) 563-6152

AKS Job #4636-05

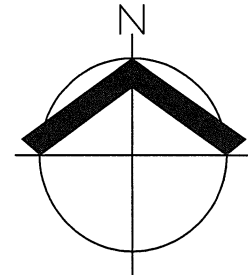
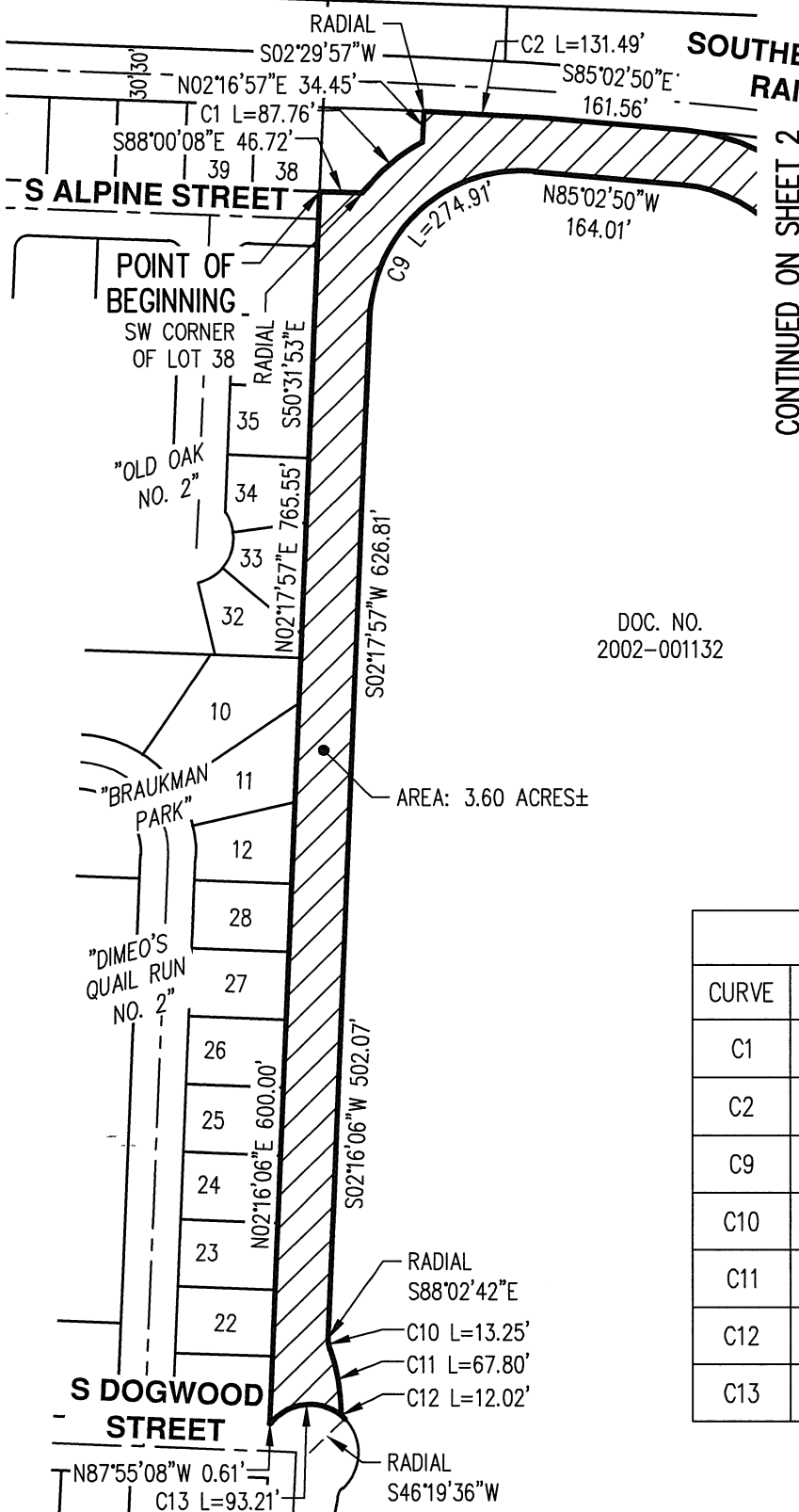
South $46^{\circ}19'36''$ West) with a Radius of 53.50 feet, a Central Angle of $99^{\circ}49'36''$, an Arc Length of 93.21 feet, and a Chord of South $86^{\circ}24'48''$ West 81.86 feet; thence North $87^{\circ}55'08''$ West 0.61 feet to the southeast corner of Lot 21 of "Dimeo's Quail Run", recorded as Book 66, Page 23, Washington County Records; thence along the easterly line of said Plat, North $02^{\circ}16'06''$ East 600.00 feet to the southeast corner of "Braukman Park", recorded as Book 87, Page 34, Washington County Records; thence along said easterly line and the easterly line of "Old Oak No. 2", recorded as Book 105, Page 3, Washington County Records, North $02^{\circ}17'57''$ East 765.55 feet to the Point of Beginning.

The above described tract of land contains 3.60 acres, more or less.

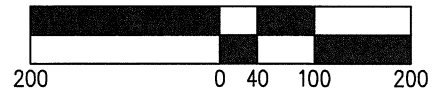
*2/5/2026***REGISTERED
PROFESSIONAL
LAND SURVEYOR***Eric Nygren***OREGON
JULY 9, 2024
ERIC NYGREN
091799PLS****RENEWS: 12/31/2026**

EXHIBIT B

A TRACT OF LAND LOCATED IN THE NORTHEAST 1/4 OF SECTION 3,
TOWNSHIP 1 SOUTH, RANGE 3 WEST, WILLAMETTE MERIDIAN,
CITY OF CORNELIUS, WASHINGTON COUNTY, OREGON



SCALE: 1" = 200 FEET



DOC. NO.
2002-001132

2/5/2026

REGISTERED
PROFESSIONAL
LAND SURVEYOR

Eric Nygren

OREGON
JULY 9, 2024
ERIC NYGREN
091799PLS

RENEWS: 12/31/2026

CURVE TABLE

CURVE	RADIUS	DELTA	LENGTH	CHORD
C1	230.00'	21°51'46"	87.76'	N50°24'01"E 87.23'
C2	5514.77'	1°21'58"	131.49'	S86°49'04"E 131.49'
C9	170.00'	92°39'13"	274.91'	S48°37'33"W 245.92'
C10	37.00'	20°31'21"	13.25'	S08°18'23"E 13.18'
C11	233.50'	16°38'10"	67.80'	S10°14'58"E 67.56'
C12	16.50'	41°44'31"	12.02'	S22°48'08"E 11.76'
C13	53.50'	99°49'36"	93.21'	S86°24'48"W 81.86'

SHEET 1 OF 2

AKS ENGINEERING & FORESTRY, LLC
12965 SW HERMAN RD, STE 100
TUALATIN, OR 97062
503.563.6151 WWW.AKS-ENG.COM

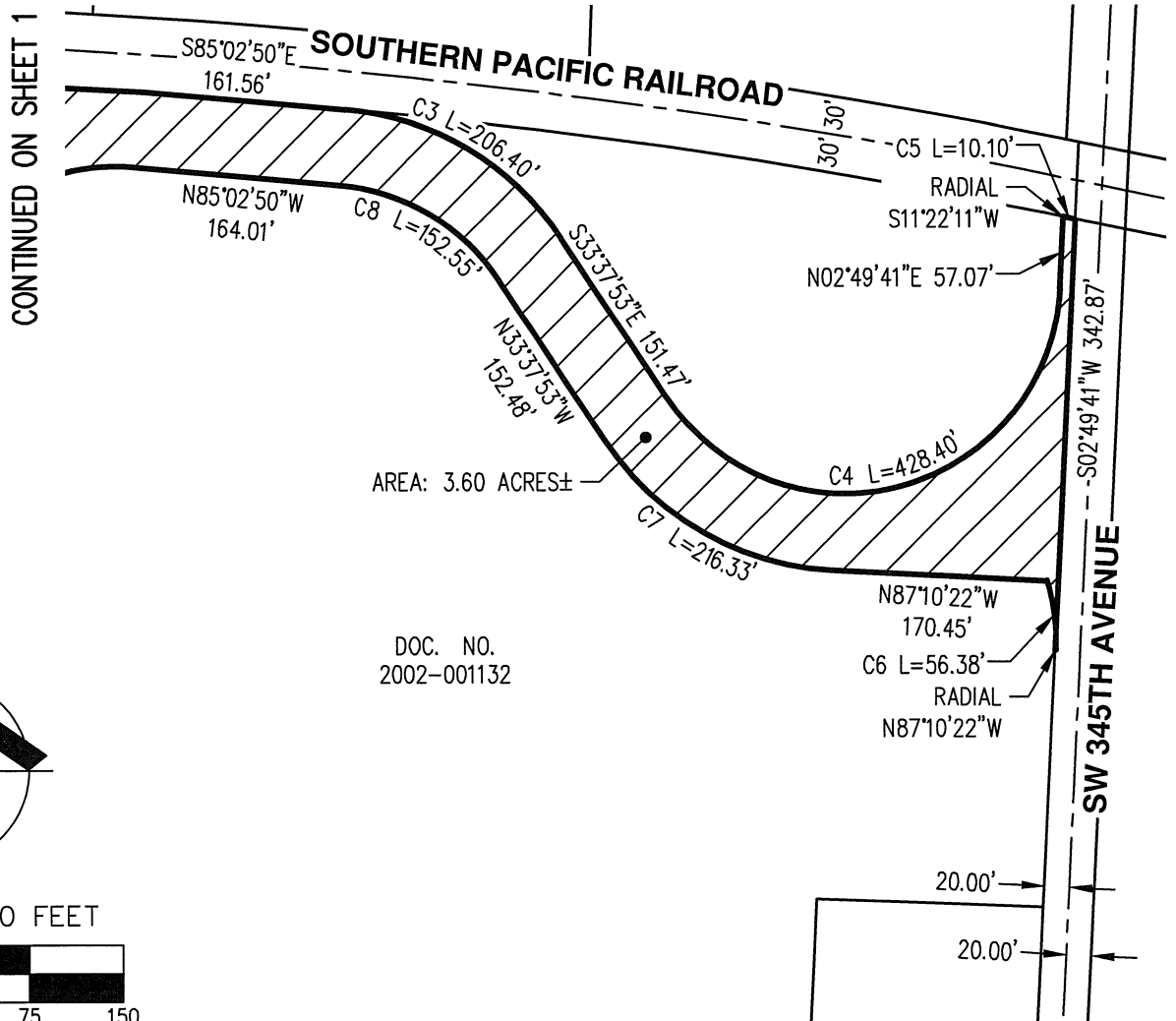


RIGHT-OF-WAY VACATION

DATE:
DRWN: ELN CHKD: MSK
AKS JOB: EXHIBIT
4636-05 B

EXHIBIT B

A TRACT OF LAND LOCATED IN THE NORTHEAST 1/4 OF SECTION 3,
TOWNSHIP 1 SOUTH, RANGE 3 WEST, WILLAMETTE MERIDIAN,
CITY OF CORNELIUS, WASHINGTON COUNTY, OREGON



CURVE TABLE				
CURVE	RADIUS	DELTA	LENGTH	CHORD
C3	230.00'	51°24'57"	206.40'	S59°20'22"E 199.54'
C4	171.00'	143°32'26"	428.40'	N74°35'54"E 324.83'
C5	22888.32'	0°01'31"	10.10'	S78°37'02"E 10.10'
C6	165.00'	19°34'40"	56.38'	N06°57'42"W 56.11'
C7	231.50'	53°32'29"	216.33'	N60°24'07"W 208.54'
C8	170.00'	51°24'57"	152.55'	N59°20'22"W 147.49'

2/5/2026
REGISTERED
PROFESSIONAL
LAND SURVEYOR

Eric Nygren
OREGON
JULY 9, 2024
ERIC NYGREN
091799PLS
RENEW: 12/31/2026

SHEET 2 OF 2

City of Cornelius

Agenda Report



To: Peter Brandom, City Manager
From: Ellie Jones, Assistant City Manager
Date: March 2, 2026
Subject: Resolution No. 2026-13 Supplemental Budget 2

Summary: This is to support a resolution for the second supplemental budget for the current Fiscal Year 2025-2026. It recognizes unplanned revenues/expenses and changes appropriations so that the budget is in line with anticipated expenses. A notice of the public hearing was posted on the City website beginning on February 19, 2026 and was advertised in the local newspaper on February 20, 2026.

Previous Council Action: One or two supplemental budgets are standard occurrence for municipal corporations. There were three supplemental budgets approved for the previous Fiscal Year 2024-2025.

Relevant City Strategic Plan Goal(s): Goal 5: Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community.

Background: The details of the budget changes are in the resolution. Below are descriptions of the budget changes:

- 1 General- Increase Fire Department Expense by \$74,000 for Personnel Service increases.
Revenue will increase by \$47,750 for reimbursement related to Personnel Services.
- 2 General - Increase Library Expenses by \$2,100 to replacement of damaged supplies.
Revenue will increase by \$2,100 for reimbursement of damaged supplies.
- 3 Internal Service Fund- Increase City Managers Office Expense by \$5,500 for Materials & Services.
Revenue will increase by \$5,500 for a grant to cover the expenses.
- 4 Internal Service Fund- Increase City Managers Office Expense by \$22,500 for Community Service Grants.
- 5 Internal Service Fund- Increase Facility Expense by \$19,000 for unexpected repairs in the Library.
- Cost Allocation from General Fund to Internal Services Fund will be adjusted for this expense.
- 6 Internal Service Fund- Increase Facility Expense by \$18,200 for unexpected repairs in Public Safety.

City of Cornelius

Agenda Report



- Cost Allocation from General Fund to Internal Services Fund will be adjusted for this expense.

- 7 Internal Service Fund- Increase Facility Expense by \$1,600 for utility expenses at the Gas Station.
- 8 Multiple Funds- Adjust Net Working Capital to reflect audited balances.

Cost: Most of these changes are to reflect actual circumstances not known at the time the budget was adopted last June. Staff is permitted only to spend within the appropriations approved by the City Council. Without these adjustments some line items may be over-expended and revenue would not be correctly stated. Budget excesses are liabilities for city officials. Making changes at this time allows the Budget Committee to use more accurate numbers when looking at the proposed budget for next year.

Advisory Committee Recommendation: Not applicable.

Staff Recommendation: Approve Resolution No. 2026-13 as presented by staff.

Proposed Motion: I make a motion to approve Resolution No. 2026-13, A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING APPROPRIATIONS AMENDING THE FY 2025-2026 BUDGET (SUPPLEMENTAL BUDGET NO. 2) and this action takes effect immediately.

Exhibit: Resolution No. 2026-13 and Exhibit A

RESOLUTION NO. 2026-13

**A RESOLUTION AUTHORIZING APPROPRIATIONS AMENDING
THE FISCAL YEAR 2025-2026 BUDGET (SUPPLEMENTAL BUDGET NO. 2)**

WHEREAS, a Supplemental Budget is the appropriate mechanism to recognize sources of revenue that were not known at the beginning of the year; and

WHEREAS, this Supplemental Budget adjusts the current year's budget by increasing the budget to allow for receipt of revenues not anticipated in the original budget. The Supplemental Budget also makes adjustments to several accounts where operating expenses might otherwise overrun the original estimates; and

WHEREAS, the public hearing notice for the Supplemental Budget was posted on the City website beginning February 19, 2026, and advertised in the local newspaper on February 20, 2026.

NOW, THEREFORE, THE CITY OF CORNELIUS RESOLVES AS FOLLOWS:

Section 1. The City Council adopts Supplemental Budget No. 2 dated March 2, 2026, on file at City Hall, 1355 North Barlow Street, Cornelius, Oregon.

Section 2. Appropriations are amended as outlined in Exhibit A and funds transferred as indicated.

Section 3. This Resolution is effective immediately upon its enactment by the City Council.

PASSED AND APPROVED this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey C. Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder

NOTICE OF SUPPLEMENTAL BUDGET HEARING

Resolution No. 2026-13

Exhibit A

A public hearing on a proposed supplemental budget for the City of Cornelius, Washington County, State of Oregon for the Fiscal Year July 1, 2025 to June 30, 2026 will take place on Monday, March 2, 2026 at 7:00 pm at 1355 N Barlow St, Cornelius, Oregon.

The purpose of the hearing is to discuss the supplemental budget with interested persons.

The ability to join the meeting virtually will also be available. Please visit www.corneliusor.gov for directions to join the meeting online. Public comment will be taken orally and in writing. Written comments will be read during the public comment section of the meeting.

Comments, both oral and written, will be subject to a three minute limit per community member.

Written comments can be dropped off at the above address, or sent by email to cityrecorder@corneliusor.gov no later than 3:00pm on Friday, February 27, 2026.

A copy of the supplemental budget may be inspected online at www.corneliusor.gov after February 19, 2026.

Major changes, if any, and their effect on the budget, are explained below.

Supplemental for 2025-2026 Budget #2

Fund	Category	2025-2026 Budget	Change	Revised 2025-2026 Budget
1 General				
	Revenue	16,819,988	1,069,981	17,889,969
	Expenditure			
	Fire	1,804,723	74,000	1,878,723
	Library	1,265,689	2,100	1,267,789
	Transfers & Allocations	1,819,082	37,200	1,856,282
	Other Contingency	3,150,218	956,681	4,106,899
2 Internal Service Fund				
	Revenue	3,638,962	147,058	3,786,020
	Expenditure			
	City Managers Office	1,861,171	28,000	1,889,171
	Facilities	1,004,097	38,800	1,042,897
	Other Contingency	360,030	80,258	440,288
4 Surface Water Management				
	Revenue	3,790,521	28,938	3,819,459
	Expenditure			
	Other Contingency	2,407,246	28,938	2,436,184
5 Water				
	Revenue	7,386,272	(84,856)	7,301,416
	Expenditure			
	Other Contingency	2,564,949	(84,856)	2,480,093
6 Sanitary Sewer				
	Revenue	7,545,789	(272,031)	7,273,758
	Expenditure			
	Other Contingency	3,082,148	(272,031)	2,810,117
7 Streets and Pathways				
	Revenue	7,429,969	165,602	7,595,571
	Expenditure			
	Other Contingency	908,463	165,602	1,074,065
13 Fixed Asset Water				
	Revenue	5,040,418	53,236	5,093,654
	Expenditure			
	Other Contingency	4,780,418	53,236	4,833,654
14 Fixed Asset Sanitary Sewer				
	Revenue	1,796,974	9,879	1,806,853

	Expenditure Other	Contingency	1,796,974	- 9,879	1,806,853
15 Fixed Asset Surface Water Management					
	Revenue		2,457,712	- 24,743	2,482,455
	Expenditure Other	Contingency	2,457,712	- 24,743	2,482,455
16 Parks SDC					
	Revenue		1,879,001	- (356,636)	1,522,365
	Expenditure Other	Contingency	579,001	- (356,636)	222,365
17 Traffic Development Fund					
	Revenue		10,962,067	117,605 -	11,079,672
	Expenditure Other	Contingency	7,462,067	117,605	7,579,672

Comments: The supplemental includes adjustments to account for carryover projects, grants and unforeseen expenses not known at time of budget preparation.

City of Cornelius Agenda Report



To: City Council
From: Ellie Jones, Assistant City Manager – Business Operations
Date: March 2, 2026
Subject: Resolution No. 2026-14: Utility Bill Low Income Relief Program Contractor

Requested City Council Action: Approve Resolution No. 2026-14.

Previous City Council Action: The City Council approved Resolution No. 2024-52 in October 2024 to establish the Cornelius Utility Bill Low Income Relief program, and Resolution No. 2025-52 in October 2025 to increase the award cap as detailed below.

Background: The City Council approved the Utility Bill Low Income Relief Program in 2024. The program assists households with their City of Cornelius utility bill (water, sanitary sewer, stormwater and general services fee) by qualifying customers who either participate in government assistance programs or are at or below 185% of the Federal Poverty Limit for relief from their utility bill costs. The program requires customers to also have an outstanding balance on their bill. Those who qualify for the program may receive deferment of the outstanding balance on up to three bills within a 12-month period, and not exceeding a total of \$450 in a 12-month period. These thresholds were increased from an initial cap of \$300 and two bills within a 12-month period, in order to expand available benefits to the community. The City also provides a senior discount of \$5 per month to qualifying customers.

Eligibility verification is done by a third-party contractor, Salvation Army, who are equipped to do so for their own programs. The verification is done on a per-customer cost basis that is paid by the City. The enclosed resolution will add an additional community partner to provide customer qualification services. This is needed and helpful since the existing partner (Salvation Army) has occasional capacity constraints, and City staff can therefore refer customers for qualification to either so that they can be considered in a timely fashion.

Cost: At the program outset in October 2024, \$44,480 in American Rescue Plan Act (ARPA) grant funds were allocated to the program. Given that the ARPA funds must be utilized by the end of calendar year 2026, and given increased stresses on community members in 2025, program thresholds were increased in Fall, 2025. To date, 63 utility account holders have received bill relief through the program, with \$14,788 spent. Staff have also increased program promotions. Future assistance will be supported by the associated utility funds (water, sanitary sewer, stormwater, and general service fee), which may cause changes to overall utility rates.

Advisory Committee Recommendation: Not applicable.

Staff Recommendation: Approve Resolution No. 2026-14 as presented.

Proposed Motion: I make a motion to approve Resolution No. 2026-14, A RESOLUTION OF THE CORNELIUS CITY COUNCIL APPROVING A CONTRACT WITH CENTRO CULTURAL DE WASHINGTON COUNTY TO PROVIDE ELIGIBILITY VERIFICATION FOR THE CITY'S UTILITY BILL LOW-INCOME RELIEF PROGRAM, and this action takes effect immediately.

Exhibit: Resolution No. 2026-14

RESOLUTION NO. 2026-14

**A RESOLUTION OF THE CORNELIUS CITY COUNCIL APPROVING A CONTRACT
WITH CENTRO CULTURAL DE WASHINGTON COUNTY TO PROVIDE
ELIGIBILITY VERIFICATION FOR THE CITY'S UTILITY BILL LOW-INCOME
RELIEF PROGRAM**

WHEREAS, the City of Cornelius recognized the need to implement a utility bill low-income relief program; and

WHEREAS, the Cornelius City Council passed Resolution No. 2024-52 in October 2024 to authorize a utility bill low-income relief program; and

WHEREAS, eligibility verification for the Utility Bill Low-Income Relief Program is currently conducted by a third-party contractor, the Salvation Army; and

WHEREAS, inclusion of an additional contractor is necessary to ensure timely customer qualification verification when the existing contractor experiences capacity constraints; and

WHEREAS, Centro Cultural de Washington County is experienced in qualifying customers for low-income rate relief programs in Washington County.

NOW, THEREFORE, THE CITY OF CORNELIUS RESOLVES AS FOLLOWS:

Section 1. The Cornelius City Council authorizes staff to enter into an agreement with Centro Cultural de Washington County to support customer eligibility verification.

Section 2. This resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND APPROVED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey C. Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder

January 20, 2026

Services Agreement

This Services Agreement ("Agreement") is made as of January 15, 2026 by and between:

Centro Cultural de Washington County, an Oregon Corporation (hereinafter referred to as "Centro Cultural")

and

The City of Cornelius (hereinafter referred to as "City of Cornelius")

Purpose:

The purpose of this Agreement is to define the responsibilities and obligations of Centro Cultural and the City of Cornelius in facilitating a program that assists low-income households with the verification of eligibility for the utility bill assistance program.

Responsibilities and Obligations:

1. Centro Cultural Responsibilities

- Schedule and complete intake for applicants.
- Verify eligibility based on City of Cornelius guidelines.
- This Washington County mapping tool may be used for verification:
<https://wcgis1.co.washington.or.us/Html5Viewer/index.html?viewer=Intermap>.
- Keep copies of required documents for seven (7) years for audit and reference purposes.
- Notify applicants of approval or denial decision in a reasonable, timely manner.
- Email the City of Cornelius with approval or denial of applications, including customer information such as name, address, account number, contact number, household size, and qualification date.
- Capture data entry in a durable database, shared only with Centro Cultural employees for service information and statistical purposes.
- Maintain a running log of assisted customers.
- Ensure that assistance for customers is provided no more than three times in a 12-month period.

January 20, 2026

- In the event of any dispute arising out of or relating to this Agreement, the parties shall first attempt to resolve the dispute through informal discussions.
- If the dispute cannot be resolved informally, the parties agree to participate in mediation in good faith before resorting to arbitration, litigation, or any other dispute resolution procedure.
- Any unresolved disputes shall be submitted to binding arbitration in accordance with the rules of the American Arbitration Association. The decision of the arbitrator shall be final and binding on both parties.

8. Miscellaneous

- This Agreement constitutes the entire understanding between the parties and supersedes all prior discussions, agreements, or understandings of every kind and nature between them.
- Any amendments or modifications to this Agreement must be in writing and signed by both parties.

Signatures:

For: Centro Cultural

Name: Maria Caballero Rubio

Title: Executive

Signature: MC Rubio

Date: 1/20/2024

For: The City of Cornelius

Name: _____

Title: _____

Signature: _____

Date: _____

City of Cornelius Agenda Report



To: City Council
From: Peter Brandom, City Manager
Date: March 2, 2026
Subject: Resolution No. 2026-15: Solid Waste Collection Rate Relief Program Contractor

Requested City Council Action: Approve Resolution No. 2026-15.

Previous City Council Action: Staff presented program considerations and options to City Council in an October 2024 work session.

Background: The City Council approved a utility bill low-income rate relief program in 2024. At the time, City Council expressed an interest in establishing a rate relief program for solid waste collection as well. Considerations and options were presented to City Council, and staff have been working to find a program partner to conduct customer qualification services. Initial discussions with Salvation Army took place, but a contract could not be established. Recently, Centro Cultural de Washington County, who provide this service for other rate relief programs in Washington County, agreed to enter into a contract with the City.

Similar to the City's low-income utility bill relief program, this proposed program will assist low-income customers with their solid waste (garbage) collection bill. This program will function differently, since the service is provided by two private companies contracted by the City, Evergreen Disposal and Hillsboro Garbage Disposal. Both companies offer rate relief programs for qualifying customers in other cities and in Washington County.

Customers who either participate in government assistance programs or are at or below 185% of the Federal Poverty Limit may qualify for solid waste collection bill relief. The program will differ in that qualifying customers will receive a 50% reduction on their bill, regardless of their service size (20 gal, 35 gal, or 96 gal). The discount will be applied for two years from the approval date, after which customers will have to re-apply. The discount will apply only to residential, curbside services, and not to other services such as drop box or commercial. Additionally, multi-family residents will not be able to access the program since their bill is assessed by the property manager or owner.

Eligibility verification will be done by Centro Cultural de Washington County, which is equipped to do so for their own and other programs. The verification is done on a per-customer cost basis that is paid by the City. The enclosed resolution would allow the City to contract with Centro for customer qualification services.

Cost: Staff estimate, based on uptake of similar programs in other cities in Washington County, that up to 5% of the total customer base will utilize the program initially, and up to 15% eventually when the program matures. The monthly cost of the blended current rate (average of costs of current actual service levels) of \$34.48 under the program will be \$17.24 per month.

With a program uptake of 5% of customers (199), the additional cost will be \$41,000. This additional needed revenue will be factored into the residential rate base, and will require an approximate 2.8% increase, or \$0.99 per month per customer. Other factors, such as an increase in the cost of disposal, will impact the rates and will likely result in a larger increase.

Rates were last increased in 2024 by 6.5% or \$2.05 for the most common service level (35 gal) and in 2023 by 12% or \$3.43.

The City has budgeted \$3,000 in Fiscal Year 2025-26 for customer qualification services, and will budget \$3,000 in Fiscal Year 2026-27 while monitoring the program uptake.

Staff will advertise the new program through social media, website, and other tools.

Advisory Committee Recommendation: Not applicable.

Staff Recommendation: Approve Resolution No. 2026-15 as presented.

Proposed Motion: I make a motion to approve Resolution No. 2026-15, A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING A CONTRACT WITH CENTRO CULTURAL DE WASHINGTON COUNTY FOR THE SOLID WASTE COLLECTION RATE LOW-INCOME RELIEF PROGRAM, and this action takes effect immediately.

Exhibit: Resolution No. 2026-15

RESOLUTION NO. 2026-15

**A RESOLUTION OF THE CORNELIUS CITY COUNCIL AUTHORIZING A
CONTRACT WITH CENTRO CULTURAL DE WASHINGTON COUNTY FOR THE
SOLID WASTE COLLECTION LOW-INCOME RELIEF PROGRAM**

WHEREAS, the City of Cornelius realizes the need to implement a solid waste (garbage) collection services low-income relief program; and

WHEREAS, the Cornelius City Council established a utility bill low-income rate relief program via Resolution No. 2024-52 in October 2024; and

WHEREAS, eligibility verification for the Solid Waste Collection Low-Income Relief Program requires a qualified third-party contractor to ensure accurate and timely processing of applications; and

WHEREAS, Centro Cultural de Washington County is experienced in qualifying customers for low-income rate relief programs in Washington County.

NOW, THEREFORE, THE CITY OF CORNELIUS RESOLVES AS FOLLOWS:

Section 1. The Cornelius City Council authorizes staff to enter into an agreement with Centro Cultural de Washington County to support customer eligibility verification.

Section 2. This resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND APPROVED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey C. Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder

January 9, 2026

Services Agreement

This Services Agreement ("Agreement") is made as of January 15, 2026 by and between:

Centro Cultural de Washington County, an Oregon Corporation (hereinafter referred to as "Centro Cultural")

and

The City of Cornelius an Oregon Municipal Corporation (hereinafter referred to as "City of Cornelius").

Purpose:

The purpose of this Agreement is to define the responsibilities and obligations of Centro Cultural and City of Cornelius in operating a program that assists low-income households with the verification of eligibility for the reduced rate program for garbage collection services.

Responsibilities and Obligations:

1. Centro Cultural Responsibilities

- Schedule and complete intake for applicants.
- Verify eligibility based on City of Cornelius guidelines for garbage customers.
- This Washington County mapping tool may be used for verification:
<https://wcgis1.co.washington.or.us/Html5Viewer/index.html?viewer=Intermap>.
- Keep copies of required documents for seven (7) years for audit and reference purposes.
- Notify applicants of approval or denial decision in a reasonable, timely manner.
- Email service provider (Evergreen Disposal or Hillsboro Garbage) notice of approval or denial of application, including the following customer information: name, address, account number, contact number, household size, and qualification date.
- Capture data entry in a durable database for service information and statistical purposes.
- Maintain a running log of assisted customers. Notify the City of Cornelius when total approved customers approach 200, which is the program cap.
- Track and verify that customers qualify for two (2) years and are flagged to re-apply after two years.

January 9, 2026

- Each party shall take reasonable measures to protect the confidentiality and prevent unauthorized use of disclosure of such information.

7. Dispute Resolution

- In the event of any dispute arising out of or relating to this Agreement, the parties shall first attempt to resolve the dispute through informal discussions.
- If the dispute cannot be resolved informally, the parties agree to participate in mediation in good faith before resorting to arbitration, litigation, or any other dispute resolution procedure.
- Any unresolved disputes shall be submitted to binding arbitration in accordance with the rules of the American Arbitration Association. The decision of the arbitrator shall be final and binding on both parties.

8. Miscellaneous

- This Agreement constitutes the entire understanding between the parties and supersedes all prior discussions, agreements, or understandings of every kind and nature between them.
- Any amendments or modifications to the Agreement must be in writing and signed by both parties.

Signatures:

For: Centro Cultural

Name: Maria Caballero Rubio

Title: Executive Director

Signature: MC Rubio

Date: 1/20/2026

For: The City of Cornelius

Name: _____

Title: _____

Signature: _____

Date: _____

9.

City of Cornelius Agenda Report



To: City Council
From: Peter Brandom, City Manager
Date: March 2, 2026
Subject: Resolution No. 2026-16: City of Cornelius Emergency Operations Plan (EOP)

Requested City Council Action: Approve Resolution No. 2026-16 to adopt the City of Cornelius Emergency Operations Plan (EOP).

Previous City Council Action: The existing joint EOP with the City of Forest Grove was adopted by City Council in 2014 and updated in 2022.

Background: Natural disasters and other severe incidents and safety emergencies have, and will continue to, affect the City and community of Cornelius. A significant degree of planning and coordination, both internally and with partners, is crucial for a response to a severe incident. Proper, sustained planning and coordination will help ensure that loss of life and property is minimized, and that recovery from an incident may be achieved. The EOP is designed to:

1. Establish the emergency management organization required to mitigate any significant emergency affecting the City of Cornelius.
2. Identify the roles and responsibilities required to protect the health and safety of community members, public and private property, and environmental impacts of emergency incidents.
3. Establish the operational concepts associated with a field response to emergencies, the City of Cornelius Emergency Operations Center (EOC) activities, and the recovery process.

The EOP describes necessary authorities, concept of operations, operational coordination protocols and assignments, communication protocols, and data and administrative aspects. In addition to the base plan, functional support annexes describe emergency operational functions not described in the base plan, including emergency services, mass care and sheltering, critical infrastructure, recovery, hazard planning, supporting documents, and standard operating procedures.

The current EOP is jointly operated with the City of Forest Grove, under primary direction of the Forest Grove Fire and Rescue Department. The new EOP was initiated in 2024 by the City of Forest Grove Fire Chief, who led both City fire departments under an Intergovernmental Agreement (IGA) between the cities. In 2025, the City of Cornelius re-established its Fire Chief position, and the cities agreed to a new IGA for more limited fire-related services. New EOPs for each city have been developed, which is advised to ensure clarity in roles and execution of emergency response in each community.

Under primary direction of the Cornelius Fire Chief, City staff are beginning internal EOP orientation, planning, and coordination exercises to ensure strong execution. City staff also are planning community education and awareness events and campaigns to increase awareness of the importance of emergency preparedness.

The EOP will be reviewed every two years and revised every five years to ensure that it is current with legal and operational changes over time.

Cost: \$25,000 in American Recovery and Reinvestment Act (ARPA) grant funds for consulting services.

Advisory Committee Recommendation: Not applicable.

Staff Recommendation: Approve Resolution No. 2026-16 to adopt the City of Cornelius Emergency Operations Plan.

Proposed Motion: I make a motion to approve Resolution No. 2026-16, A RESOLUTION OF THE CORNELIUS CITY COUNCIL ADOPTING THE CITY OF CORNELIUS EMERGENCY OPERATIONS PLAN and this action takes effect immediately.

Exhibits: Resolution No. 2026-16
City of Cornelius Emergency Operations Plan

RESOLUTION NO. 2026-16

A RESOLUTION OF THE CORNELIUS CITY COUNCIL ADOPTING THE CITY OF CORNELIUS EMERGENCY OPERATIONS PLAN 2026

WHEREAS, natural disasters and other severe incidents, and overwhelming emergencies, have and will affect the City and community of Cornelius; and

WHEREAS, the preservation of life and property is an inherent responsibility of all levels of government; and

WHEREAS, the City of Cornelius must provide safeguards that will save lives and minimize property damage through emergency planning, preparedness measures, and training; and

WHEREAS, the City uses the National Incident Management System (NIMS) and the Incident Command System (ICS) to provide on-scene management of incidents and to coordinate response activities; and

WHEREAS, the City of Cornelius Emergency Operations Plan is intended to address the City's methodology, organizational structure, and operational functions to manage emergencies and disasters. It sets forth or refers to general policies and strategic guidelines that are designed to integrate all emergency response systems available to the City; and

WHEREAS, adoption of the 2026 City of Cornelius Emergency Operations Plan will supersede the 2022 Emergency Operations Plan, which is shared by the City of Cornelius and the City of Forest Grove; and

WHEREAS, the current Emergency Operations Plan was approved in 2014 and updated in 2022; and

WHEREAS, the City of Cornelius Emergency Operations Plan does not apply to normal day-to-day emergencies, and it does not establish departmental procedures used to cope with such emergencies; rather, it focuses on operational concepts that will be implemented for large-scale disasters which can pose major threats to life, property, and the environment, requiring unusual emergency responses; and

WHEREAS, the City of Cornelius Emergency Operations Plan is designed to: 1) Establish the emergency management organization required to mitigate any significant emergency affecting the City of Cornelius; 2) Identify the roles and responsibilities required to protect the health and safety of community members, public and private property, and environmental impacts of natural and technological emergencies; and 3) Establish the operational concepts associated with a field response to emergencies, the City of Cornelius Emergency Operations Center activities, and the recovery process; and

WHEREAS, the concepts presented in the City of Cornelius Emergency Operations Plan emphasize response operations, which embody actions taken in the immediate aftermath of an incident to save and sustain lives, meet basic human needs, and reduce the loss of property; and

WHEREAS, the City of Cornelius Emergency Operations Plan is a document intended to be read and understood by all City of Cornelius employees before an emergency occurs.

NOW, THEREFORE, THE CITY OF CORNELIUS RESOLVES AS FOLLOWS:

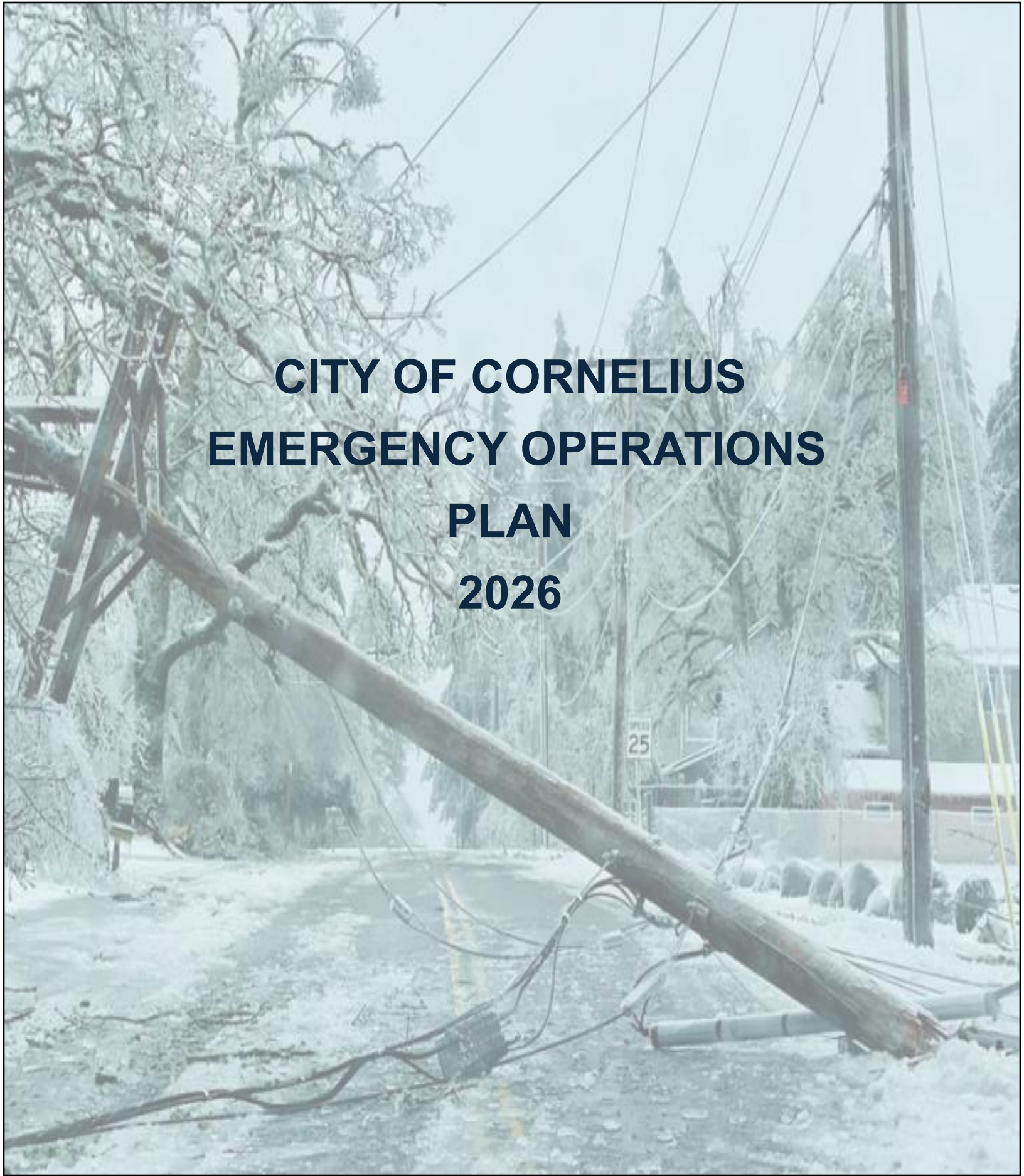
- Section 1. The City Manager is hereby authorized to promulgate the City of Cornelius Emergency Operations Plan 2026, attached hereto as Exhibit A.
- Section 2. The City of Cornelius Emergency Operations Plan 2026 replaces the Emergency Operations Plan that was adopted on February 12, 2014 and updated on August 25, 2022.
- Section 3. The City Manager is responsible for: (1) Distributing and maintaining the Emergency Operations Plan; (2) Training City staff on policies and procedures defined in the Emergency Operations Plan; and (3) Ensuring that the Emergency Operations Plan is reviewed every two (2) years and revised every five (5) years.
- Section 4. This Resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND APPROVED by the Cornelius City Council at their regular meeting this 2nd day of March, 2026.

City of Cornelius, Oregon

By: _____
Jeffrey C. Dalin, Mayor

Attest: _____
Rachael Bateman, City Recorder



CITY OF CORNELIUS EMERGENCY OPERATIONS PLAN 2026

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PREFACE

The City of Cornelius Emergency Operations Plan (EOP) addresses the City's planned response to extraordinary emergency situations associated with natural disasters, technological incidents, and national security emergencies in or affecting the City of Cornelius. This plan does not apply to normal day-to-day emergencies, or the established departmental procedures used to cope with such emergencies. Rather, this plan focuses on operational concepts that would be implemented for large-scale disasters, which can pose major threats to life, property and the environment requiring unusual emergency responses.

This plan accomplishes the following:

- Establishes the emergency management organization required to mitigate any significant emergency or disaster affecting the City of Cornelius.
- Identifies the roles and responsibilities required to protect the health and safety of community members, public and private property, and the environmental effects of natural and technological emergencies.
- Establishes the operational concepts associated with a field response to emergencies, the City of Cornelius Emergency Operations Center (EOC) activities and the recovery process.

The concepts presented in the EOP emphasize response operations. Response embodies the actions taken in the immediate aftermath of an incident to save and sustain lives, meet basic human needs, and reduce the loss of property and the effect on critical infrastructure and the environment.

The EOP is a document intended to be read and understood before an emergency occurs. It is designed to outline the activities of all City departments and partner agencies during a citywide emergency.

PROMULGATION OF STATEMENT

The preservation of life and property is an inherent responsibility of all levels of government. As disasters occur in devastating forms at any time, the City of Cornelius must provide safeguards that will save lives and minimize property damage through planning, preparedness measures, and training.

The scope of this plan and the provisions, policies, and procedures are applicable to all departments, individuals, public and private, and stakeholders that have a role in the coordination and implementation of emergency activities for the City of Cornelius. This plan was developed in cooperation with city departments, county, and emergency stakeholders.

All departments, divisions, and employees of the City of Cornelius shall abide by and cooperate fully with the actions described in this plan when it is executed. Any and all parts of the EOP may be activated based on the specific emergency as decided by the City Manager and/or designee. This plan supports the overall emergency management mission of the City of Cornelius and supersedes any previous plan(s) promulgated for this purpose.

This promulgation is effective upon its signing and shall remain in full force and effect until amended or rescinded by further promulgation. The revised City of Cornelius Emergency Operations Plan has been adopted by resolution and is hereby promulgated.

Peter Brandom, City Manager

Date Signed

PLAN DISTRIBUTION

The City Manager is responsible for establishing, maintaining, and distributing the Cornelius Emergency Operations Plan (EOP). The Emergency Executive Team (EET) will ensure the EOP is available to all City departments, Washington County Emergency Management, and other partner organizations as necessary and upon request.

Hard copies are available to view at the City of Cornelius Emergency Operations Center.

Personnel with a role in executive leadership, coordination and management, and operational implementation of emergency procedures have reviewed this plan as well as their role in responding to an emergency. City departments and partner organizations are encouraged to have digital access to this plan or a printed copy available to them at all times.

A complete list of organizations that received the current version of the plan is available upon request.

RECORD OF CHANGES

Each revision to this plan must be recorded. The record contains the date, location, and brief description of the correction, as well as who requested or performed such changes. Once changes have been made and all affected parties are notified, a summary of the correction and how it impacts the plan will be forwarded to the City Manager for approval at the next Emergency Executive Team (EET) meeting. The correction will remain temporarily in effect until such time that the change can officially be approved or denied.

Table 1: Record of Changes

DATE OF CHANGE	SECTION / PAGE	DESCRIPTION OF CHANGE	CHANGED BY
2/12/2014	All	Plan developed	M. Kinkade
8/25/2022	All	Plan updated	R. Drake, City Manager
2/11/2026	All	Full rewrite of document	P. Brandom, City Manager

PLAN ORGANIZATION

The Emergency Operations Plan (EOP) describes the City of Cornelius's methodology, organizational structure, and operational functions for management of emergencies and disasters. This plan sets forth or refers to general policies and strategic guidelines that have been reached in order to integrate all emergency response systems available to the City. There are three components to the Cornelius Emergency Operations Plan: The Base Plan, Functional Support Annexes, and the Hazard Planning Annex.

This document supersedes previous versions and is always in effect.

Base Plan

The Base Plan describes the fundamental systems, strategies, policies, assumptions, responsibilities, and operational priorities the City will utilize to guide and support emergency management efforts. Essential elements of the Base Plan include:

- A description of the emergency services that are provided by governmental departments and agencies and how resources are mobilized.
- An outline of the methods for carrying out emergency operations and the process for rendering mutual aid.
- An overview of the system for providing public information.
- Emphasis on the need for continuity planning to ensure uninterrupted government operations.

These elements culminate with a comprehensive emergency management concept of operations which outlines the relationships and responsibilities for City government and its departments.

The Emergency Operations Plan is utilized congruently with annexes and supporting documents for the purpose of emergency response.

Functional Support Annexes

Functional Support Annexes are utilized to describe and identify paramount operational functions for emergency purposes not described within the Base Plan. Support annexes are not stand-alone documents but rather build upon the Base Plan and provide additional details for specific emergency functions. Support Annexes describe the specific roles, responsibilities, duties, and actions City departments, emergency partners, non-governmental organizations, public and private organizations will implement with the City.

This plan includes the following Functional Support Annexes:

- **Emergency Services Annex:** Defines operational concepts, responsibilities, and procedures regarding emergency services the City will use when responding to an emergency or disaster.
- **Mass Care and Sheltering Annex:** Addresses both catastrophic and non-catastrophic events requiring mass care and sheltering operations.
- **Critical Infrastructure Annex:** Defines the City's responsibilities for the assessment and restoration of critical infrastructure.
- **Recovery Annex:** Provides an operational overview and organizational framework that will be implemented during all phases of the disaster recovery process.

Hazard Planning Annex

The Hazard Planning Annex describes the situation, specific actions to be taken, and responsible parties for specific hazard types. This document offers a means of extending support annexes to address special and unique response procedures, notifications, protective actions, emergency public information, and other needs generated by a particular hazard. The Annex addresses priorities identified through analysis to meet detailed regulatory requirements associated with specific hazards. This Annex is prepared to support any document that does not, by itself, give enough information to perform the function adequately based on high-priority hazards.

Supporting Documents

Additional plans and procedures that are developed in support of the EOP, such as mutual aid plans, mitigation plans, City departmental Standard Operating Procedures (SOP) or Standard Operating Guides (SOG), and any related procedures are incorporated by reference and maintained separate from the Base Plan.

Standard Operating Procedures (SOPs)

City departments are required to maintain Standard Operating Procedures and/or department manual for the purposes of tactical direction. SOPs provide the purpose, authorities, duration, and details for the preferred method of performing a single function or a number of interrelated functions in a uniform manner. When developing SOPs, departments should also take into consideration how any activities delineated within the EOP interact with, support, or require support from other departments. SOPs must also ensure inclusionary planning for vulnerable people including those with disabilities and others with access and functional needs. Where supporting plans are inconsistent with the general principles described in the City EOP, this EOP will supersede supporting plans.

Disclosure and Dissemination Instructions

As an operational plan, this document does not cover response tactics. Tactics are described within the subject or threat-specific plans and procedures that guide detailed response activities created and maintained by the relevant agencies, including plans maintained by Washington County and the Oregon Department of Emergency Management. Such documents are referenced within the text and are listed in the references section. During the use of this and other plans and procedures, the overall emergency management concepts, policies, and procedures contained in the City EOP remain in place.

Much of this plan is available for public review. However, portions of this document contain sensitive information relevant to the operations of the City in response to emergencies. Request for the dissemination of sensitive documents in the suite of Emergency Operations Plans will be reviewed and authorized by the City Manager.

The information included in this document will not be reproduced, in whole or part, or distributed beyond the original addressees without prior written authorization from the City Manager.

SECTION 1: INTRODUCTION

This section defines the purpose, scope, assumptions, and hazards that provide an emergency management framework the City will implement before, during, and after a citywide disaster or event.

It is the responsibility of government to undertake an ongoing comprehensive approach to emergency management in order to mitigate the effects of hazardous events. Emergency plans provide the basis for the City's approach to achieve incident response and recovery goals. The success of these plans depends largely, in part, on the collaboration of City departments and stakeholders responsible for the development and implementation of these plans.

1.1 Purpose

The purpose of the Cornelius Emergency Operations Plan (EOP) is to provide the base framework that defines operational priorities and the method of implementation the City will utilize to guide and support emergency management efforts. Specifically, the EOP describes the roles and responsibilities of City departments and personnel when an incident occurs and establishes a strategy and operating guidelines that support implementation of the National Incident Management System (NIMS), including adherence to the concepts and principles of the Incident Command System (ICS).

This plan is the principal guide for the City's response to, and management of, real or potential emergencies and disasters occurring within its designated geographic boundaries. Specifically, this plan is intended to:

- Provide an organized system of hazard vulnerability reduction to the community members of and visitors to Cornelius.
- Develop an enhanced level of awareness relative to emergency preparedness, throughout the population at large.
- Provide the most efficient response and recovery system possible through effective coordination and maximum utilization of all available resources.
- Coordinate with key City departments and stakeholders for the continuance and/or recovery of identified essential functions, which are life safety and critical infrastructure, to a normal state as quickly and effectively as possible after a disaster.
- Maintain a high level of readiness through community outreach and regular emergency training and exercise.
- Reduce the public's vulnerability to recurrent hazards by the promotion of hazard mitigation strategies, particularly in the areas of critical infrastructure, land use, and building codes.

This plan is intended to be used in conjunction with applicable department standard operating procedures and is designed to be read, understood, and tested prior to an emergency.

1.2 Scope

The scope of this plan applies to any extraordinary emergency situation associated with natural or human-caused hazards that generate situations requiring planned, coordinated responses by multiple agencies or jurisdictions. City departments and agency roles listed are limited to those applicable to emergency operations support. This plan is intended to be an overview of emergency management and coordination activities implemented by the City and not a detailed tactical document. Each department and agency identified in this EOP is responsible for the development and implementation of department Standard Operating Procedures (SOPs) that demonstrate awareness and understanding of policies contained in this plan. During multi-departmental events, each department is responsible for conducting and managing operations based on the services it provides to the community.

1.3 Planning Assumptions

The City recognizes that disasters may exhaust local resources. During the development of this Emergency Operations Plan, the following assumptions have been identified for emergency responders:

City Assumptions

- In any disaster, primary consideration is given to the preservation of life. Additionally, time and effort must be given to providing critical life-sustaining needs.
- Weather incidents that trigger coordination under this plan might occur several times a year.
- The time of year, day of the week, time of day, and weather conditions can affect the seriousness of an incident and the City's ability to respond.
- City employees could be impacted by an incident disrupting their home and work environments.
- City departments will mobilize to deliver emergency and essential services under all threats and emergencies.
- City departments and appropriate non-City agencies with regulatory oversight responsibilities will continue in their same roles during all phases of an emergency and will insert themselves into the organizational chain to support emergency management efforts.
- An emergency can result in property loss, interruption of essential public services, damage to basic infrastructure, and significant harm to the environment.
- The City Emergency Operations Center (EOC) may or may not be activated in support of an event. EOC activation will be determined based on the scope and severity of the event.

- Despite a good faith effort, the City may not have the capabilities or resources to reach every individual in terms of public warning or support.

Operational Assumptions

- Displaced residents will require shelter and social services. Sheltering activities might be short term or long-term depending on the severity of the incident.
- Many residential, commercial, and institutional structures could be damaged, requiring a large Urban Search & Rescue/Heavy Rescue mobilization.
- Vital infrastructure such as potable water supplies, electrical power, natural gas, and sewer services could be compromised. Re-establishment of these vital resources will be critical.
- Transportation infrastructure could be damaged and in limited operation. Vital vehicles and rail corridors could be damaged and/or impassable. Re-establishment of transportation infrastructure will be critical.
- Communications infrastructure could be damaged, causing disruption in landline telephone, cellular telephone, radio, microwave, computer, and other communication services. Re-establishment of communications infrastructure will be critical.
- In some instances, the consequences of a disaster along with terrain, and the geographical area, may impact the effectiveness of notification systems.
- The City will provide reasonable accommodations to constituents seeking and receiving resources.

1.4 Whole Community Approach

The Whole Community Approach, overall, is intended to increase individual preparedness, prompt engagement with vital community partners, and enhance community resiliency and security.

The Federal Emergency Management Agency (FEMA) provides a strategic framework to guide all members of the emergency management community as they determine how to integrate the Whole Community Approach and related concepts into their daily practices. FEMA's guidance and this plan are not intended to be all-encompassing or offer specific actions that require adoption of certain protocols. Instead, the Whole Community Approach is acknowledged as a standard by which the public, emergency management representatives, organizational and community leaders, and government officials can understand and assess the needs of their communities, then determine the best ways to organize and strengthen resources, capacities, and interests. This plan aligns with the Whole Community Approach by using the community resiliency framework key factors:

1. The ability of first responder agencies (i.e., fire, law, emergency medical services) to divert from their day-to-day operations to the emergency effectively and efficiently.
2. The strength and inclusivity of the emergency management system and organizations within the region, to include the Emergency Operations Center, mass notification systems, emergency public information system, etc.
3. The civil preparedness of community members, businesses, and community organizations.
4. Collaborate with vulnerable communities to identify potential unmet needs that may impact life saving measures and recovery.

1.5 Situation Overview

The City of Cornelius is located in central Washington County, Oregon and lies along the Tualatin Valley Highway (U.S. Hwy 8) between the City of Forest Grove to the west and the City of Hillsboro to the east. Cornelius is surrounded by rolling hills, farms, and vineyards. It is closer to the mountains in the western portion of the county and therefore can experience slightly different weather patterns and hazard frequency and severity than other neighboring jurisdictions. The City has a total area of just over two square miles.

Cornelius is home to approximately 14,490 persons; the population of the City has grown approximately 18% since 2010. Based on the 2017-2021 U.S. Census American Community Survey 5-Year Estimates, the median household income is \$72,917, roughly \$20,000 lower than for Washington County as a whole. Roughly 10% of residents live below the federal poverty level.

The City has a mix of transportation systems, including pedestrian, bicycle, transit, motor vehicle, truck freight, and rail freight options. Critical transportation routes in Cornelius include State Highway 8, known locally as the Tualatin Valley Highway (TV Highway), the primary east–west highway. Northwest Highway 47 runs north–south just to the west of Cornelius, merging with Highway 26 northwest of the City. Highway 219 runs north and south along the eastern side of the City and is utilized by responding agencies during an event.

What used to be a country road handles approximately 11,000+ drivers each day, with 1,500 of the vehicles being tractor-trailers.

The Tri-County Metropolitan Transit District (TriMet) provides bus transit service to Cornelius with stops every 15 minutes via bus line 57. The 57 runs from Forest Grove through Cornelius, Hillsboro, Unincorporated Washington County, and Beaverton. GroveLink and CorneliusLink are a public transportation service for the City, linking Cornelius residents with Forest Grove.

1.6 County Organization Overview

Washington County is a home rule county in the state of Oregon. It is governed by a five member Board of County Commissioners (the Board) and managed by a County Administrator appointed by the Board. The County's 2,000+ employees are organized into departments and offices that focus on functional activities such as law enforcement, land use and transportation, health and human services, housing services, and emergency management. The Board of County Commissioners also serves as the governing body for the Washington County Public Health Authority and the Washington County Housing Authority. County offices and departments with significant responsibilities for public-facing emergency operations include:

- Washington County Sheriff's Office (WCSO) for public safety and security
- Land Use and Transportation (LUT) road and infrastructure operations.
- Department of Health and Human Services (DHHS) for public and environmental health, human services, emergency medical services, medical examiner, and solid waste management.
- Housing Services Department for housing, shelter, and care.
- All departments provide services in the unincorporated area of the County, and some departments and offices provide services in cities by contract or through other form of agreement. Other departments or divisions including Assessment and Taxation, Community Corrections, Health and Human Services, Housing Services, Juvenile Services, Community Development, and Cooperative Library Services, provide services to the entire County.

1.7 All Hazard Planning

This Plan adheres to the emergency management principle of all-hazards planning, which is predicated on the fact that most responsibilities and functions performed during an emergency are not hazard specific. All-hazard planning requires an increased level of mission preparedness and readiness. The increasing frequency and complexity of all-hazard incidents places unprecedented demands on City services. All-hazard responses represent some of the most difficult and complex challenges to public safety.

It should be noted that this is an emergency operations plan rather than a comprehensive emergency management plan, as its emphasis is on incident management rather than on program management. That said, this Plan impacts and is informed by activities conducted before and after any emergency operations take place.

1.8 Hazard Assessment Overview

A hazard represents an event or physical condition that has the potential to cause fatalities, injuries, property damage, infrastructure damage, agricultural losses, damage

to the environment, interruption of business, or other types of harm or loss. Vulnerability indicates the level of exposure of human life and property to damage from natural and human caused hazards. The City of Cornelius is vulnerable to a wide range of hazards that threaten communities, businesses, government, and the environment.

The next section describes the hazards and vulnerabilities the City frequently faces based on levels of probability and severity. The following information provides broad descriptions of the vulnerabilities that may impact the City. For additional information on county and state hazards refer to the Washington County Natural Hazard Mitigation Plan, 2023 and the Oregon Natural Hazard Mitigation Plan, 2020.

Earthquake

The City of Cornelius could experience earthquakes that originate from the Cascadia Subduction Zone, Portland Hills Fault Zone, and Gales Creek Fault Zone. Damage from liquefaction due to the type of soil in the City is also possible.

Severe Weather

Because of its more rural geography, the City tends to experience more frequent and higher magnitude windstorm events. Due to the City's location closer to the mountains on the west side of the county, it typically experiences more frequent and more severe winter storm events

Volcano Ash

Volcanic activity is possible from mountains near the City. It is anticipated that ashfall from a volcanic eruption has the potential to impact the City, although the scale and types of impacts and vulnerabilities may differ depending on which volcano erupts, the level of eruption, and the wind direction during and after eruption.

Flood

The City experiences localized flooding typically from October through April. Historically severe flooding has been very occasional.

Landslides

Portions of the City are at low risk of landslides. The City has a lower landslide risk than the County as a whole.

Dam Failure

If Scoggins Dam were to fail, the City of Cornelius could potentially be impacted, depending on the size and scope of the failure.

The small areas of the southernmost portion of the City are within the established 100-year floodplain of the Tualatin River.

Drought

Drought typically occurs as a regional event and often affects more than one city and county simultaneously. The City of Cornelius buys its water from the City of Hillsboro; however, the City stores surface water in an underground aquifer during the winter months when precipitation is highest and demand for water is lowest for use during the dry season.

Health Epidemic

Pandemic events are one of the greatest risks to public health within the City. Pandemics can stem from a variety of viruses and diseases, the most widespread among them being influenza pandemics due to their rate of occurrence and severity. Depending on the severity, pandemics have the potential to disrupt City services and the community.

Transportation and Industrial Accidents

Transportation and industrial accidents may include major automobile or airplane crashes, train derailments, or accidents that happen within industrial complexes that endanger lives and property.

Wildland Fire

Risk to the City from wildland fire has increased and is anticipated to increase further, and that current and future impacts from smoke will continue.

Civil Disorder and Terrorism

This hazard includes riot, protests, demonstrations, and strikes, as well as acts of terrorism.

Critical Infrastructure Interruption

The City has extensive infrastructure that provides critical services and key resources, such as water, stormwater, power, sanitation, telecommunications natural gas, fuel, and other services that residents, commuters, and visitors rely on daily.

A major interruption to some of these services or resources can cause significant personal and economic hardship to many residents. A failure of one critical infrastructure could have a domino effect causing other critical infrastructure to fail. A prolonged interruption and a delayed recovery response to critical infrastructure will pose a significant threat to the health, safety, and property of residents.

A newly emerging danger is that of intentional human-caused disruptions to telecommunications infrastructure. Damage to electricity-generating facilities and transmission lines could also impact systems throughout the City.

Hazardous Materials

Hazardous materials incidents include both fixed site and transportation related incidents involving hazardous and radiological materials. This hazard also includes drug laboratories.

Utility Failure/Resource Shortage

This hazard includes the shortage or loss of power, water, sewer, or natural gas supplies, as well as shortages of fuel such as oil, gasoline, diesel, and food supplies.

Cyber Security

Cybersecurity related attacks have become not only more numerous and diverse but also more damaging and disruptive. New types of security related incidents emerge frequently. It is the unauthorized infiltration of a jurisdiction's computer systems, networks, or databases to gain access to confidential information and control over critical systems.

Additional Hazards and Events

Although not originating within the City's boundaries, the City may be affected by events occurring in other parts of the region or around the United States. In the instance neighboring jurisdictions and partnering agencies experience disruptions to critical services, reliant City communities and agencies will also become impacted.

SECTION 2: AUTHORITIES AND AGREEMENTS

This section describes the authoritative laws and government agreements that define the conditions City staff and emergency partners will follow and implement before, during, and after a citywide disaster or event.

Oregon Revised Statutes (ORS) Chapter 401.305 states that “each county of this state shall, and each city may, establish an emergency management agency which shall be directly responsible to the executive officer or governing body of the county or city.”

ORS Chapter 401 confers upon the City of Cornelius a variety of powers and duties associated with emergency response and planning, EOC establishment and adoption of an incident command structure, vertical and horizontal coordination, emergency declaration, evacuation, and emergency housing support. The organizational and operational concepts set forth in this plan are linked to a wide range of local, state, and federal authorities as identified below.

2.1 Authority to Initiate Action

The following sections describe the authority to initiate and implement critical tasks for the City.

2.1.1 Authority to Issue an Emergency Declaration

A declaration of a State of Emergency by the City is the first step in accessing Federal disaster assistance. Cornelius Municipal Code Section 2.60.030 gives authority to the Mayor and/or City Manager to declare that a state of emergency exists in the City. To declare a state of emergency the Mayor and/or City Manager will proclaim in writing the existence of the following information:

- 1) The nature of the emergency;
- 2) The geographic boundaries of the area which is subject to the emergency controls; and
- 3) The nature of any special regulations or controls to be imposed as a result of the state of emergency.

Concurrent with the proclamation, the mayor will call a special meeting of the City Council to ratify the proclamation’s terms and scope. At the time of the special meeting, which shall be held not more than 24 hours after the issuance of the proclamation, the Council shall, in addition to determining whether to ratify the decision of the mayor/city manager concerning the state of emergency, address the following:

- 1) The duration during which the area designated in the proclamation shall remain an emergency area; and
- 2) Those specific powers which the Council deems necessary for addressing an emergency.

The duration, scope of the powers exercisable in and geographic boundaries of the area subject to emergency controls may be expanded or contracted by the action of the city council.

When an incident occurs, and the City's capabilities are overwhelmed the City will request resources from the Washington County Emergency Manager to support the City's response efforts following the submission of an Emergency Declaration.

2.1.2 Authority to Activate the Emergency Operations Center

The EOC is activated to support field operations when an emergency requires additional resources, or when requested resources exceed those available in the jurisdiction. The City Manager, Assistant City Manager, Fire Chief, Police Chief, Public Works Operations Manager, or Public Works Business Manager are authorized to activate the Emergency Operations Center. All other department executives will submit a request to activate the City's EOC via email or telephonic method to the City Manager.

2.1.3 Authority to Evacuate or Shelter-In-Place the Population

Emergencies or disasters may require the evacuation of people from hazard areas to areas of lower risk. During such times, Incident Command may determine that the evacuation of all or part of the community is prudent to minimize loss of life.

The City Manager or the Incident Commander (IC) may, if conditions warrant, order an emergency evacuation. Such an order shall be reviewed by the City Council as soon as practically possible.

If sufficient time is not available to evacuate and/or the nature of the incident makes evacuation unsafe, the Incident Commander may choose to direct those in the affected area to shelter-in-place. Sheltering in place restricts affected people to their current locations.

2.1.4 Authority to Issue A Public Health Emergency

In a suspected or confirmed public health emergency, the City Council may request the Washington County Office of Emergency Management to declare a state of emergency from the Washington County Health and Human Services. The latter may request that the Washington County Court issue an order to implement and enforce isolation and quarantine procedures.

2.2 County Emergency Declaration Process

Washington County Code Chapter 8.36 authorizes the Board of County Commissioners (BCC) to declare an emergency and implement specific emergency measures. Refer to Emergency Services Annex Attachment A to review a sample declaration and emergency measures forms. If State assistance is required, County Code Chapter 8.36 authorizes the BCC to request that the Governor declare a State of Emergency and ask for state assistance.

For large-scale and catastrophic incidents, a Presidential declaration of “emergency” or “major disaster” via the Robert T. Stafford Emergency Relief and Disaster Assistance Act, Public Law 93-288, as amended, allows for federal assistance to be provided to impacted jurisdictions in accordance with the National Response Framework (NRF). County code authorizes the BCC to require mandatory evacuations. State law gives the Sheriff authority to implement and enforce mandatory evacuation orders where it is needed. Other emergency officials (e.g., fire service) may recommend evacuation of threatened or stricken areas but can only enforce mandatory evacuations if specifically allowed in the emergency declaration authorizing them based on the following criteria:

- Describe the circumstances impacting an identified area.
- Identify the problems for which assistance is needed.
- Clearly state what has been done locally to respond to the impact and needs.

2.3 City Authorities

- Cornelius Municipal Code: Chapter 2.60: State of Emergency
- Cornelius Municipal Code: Chapter 3.20; §3.20.050: Emergency Contracts
- Cornelius Municipal Code: Chapter 3.20; §12.50.130: Parks and Recreation Emergency conditions
- Cornelius Municipal Code: Chapter 12.45: Reimbursement Districts
- Cornelius Municipal Code: Chapter 15.10: Dangerous Buildings
- Cornelius Municipal Code: Chapter 18.90: Floodplain District
- Cornelius Municipal Code: Chapter 10.05: General Provisions

2.4 County Authorities

- Washington County Ordinance 235, Ordinance Providing Procedures for Declaration of Emergency
- Washington County Code, Chapter 8.36
- Washington County Resolution and Order 84-219 Emergency Management Functions
- Washington County Resolution and Order 95-56 Emergency Management Functions
- Washington County Resolution and Order 05-150 Adopting NIMS
- Emergency Management Cooperative Intergovernmental Agreement

2.5 State Authorities

As noted in ORS Chapter 401, it is declared to be the policy and intent of the Oregon Legislative Assembly that preparations for emergencies and governmental responsibility for responding to emergencies be placed at the local government level.

- A. The state shall prepare for emergencies but shall not assume authority or responsibility for responding to such an event unless the appropriate response is beyond the capability of the city and county in which it occurs, the city or county fails to act, or the emergency involves two or more counties.

The Governor is responsible for the emergency services system within the state of Oregon. The executive officer or governing body of each county or city is responsible for the emergency services system within that jurisdiction.

The Governor may declare an emergency by proclamation at the request of a county governing body or after determining that an emergency has occurred or is imminent. When an emergency is declared, the Governor has very broad authority to exercise police powers, regulate commerce, control transportation, remove debris, and more.

Oregon Department of Emergency Management (ODEM) is responsible for:

- Preparing a statewide emergency management plan.
 - Maintaining a state emergency operations center.
 - Coordinating and facilitating private sector and governmental efforts to prevent, prepare for, respond to, and recover from emergencies.
 - Coordinating exercises and training, planning, preparedness, response, mitigation, and recovery activities with state and local emergency services agencies and organizations.
- B. Pursuant to ORS 433.441, the Governor may declare a public health emergency. Such a declaration gives power to the Oregon Public Health Director to order, authorize, and adopt reporting requirements, diagnostic and treatment protocols, public health measures including temporary isolation and quarantine, and other reasonable administrative actions, and to impose civil penalties for non-compliance.
- C. ORS 431A.015 grants authority to the Oregon Public Health Director to take emergency actions in the absence of a gubernatorial declaration of public health emergency, but with gubernatorial permission. Such actions include coordinating the public health response across jurisdictions and identifying and ordering control measures that mandate enforcement.
- D. Under ORS 431.110, the Oregon Health Authority (OHA) has full power in the control of communicable diseases. The local public health authority shall administer and enforce all public health laws of the state (ORS 431.413(1)(a)). The local public health administrator shall act as the agent of the Oregon Health Authority (OHA) in enforcing state public health laws and rules as may be requested by OHA (ORS 431.418(3)(c)).

- E. When the Oregon State Fire Marshal believes that a fire is causing, or may cause, undue jeopardy to life and/or property, the Governor may invoke the Emergency Conflagration Act (ORS 476) and mobilize local firefighting resources. The Oregon Fire Service Mobilization Plan outlines the process and procedures for mobilization and provides a mechanism for reimbursement of costs by the state. The State Fire Marshal can use the plan, without invocation of the Act, for non-fire emergencies; however, cost reimbursement is not provided in these circumstances. Under specific circumstances the State Fire Marshal may defray the cost of immediate response for mutual aid resources without a declaration from the Governor.
- F. ORS 176.785 gives the Governor authority to declare an energy resource emergency. The Governor may:
- Order involuntary curtailments, adjustments, or allocations in the supply and consumption of energy resources applicable to all suppliers and consumers.
 - Modify transportation routes and schedules as necessary to conserve energy resources to the extent permissible under federal law and regulations.
 - Specify the times and manner in which energy resources are supplied or consumed.
 - Prescribe and direct activities promoting the conservation, prevention of waste, and salvage of energy resources.
- G. Under ORS 536.700 to 536.780, the Governor has the authority to declare that a severe, continuing drought exists or is likely to exist and can require state agencies and political subdivisions of the state to implement a water conservation or curtailment plan, or both.

2.6 Federal Authorities

- Comprehensive Preparedness Guide (CPG) 101 (Federal Emergency Management Agency)
- National Response Framework (U.S. Department of Homeland Security)
- National Preparedness Goal (U.S. Department of Homeland Security)
- National Incident Management System (U.S. Department of Homeland Security)
- Local and Tribal NIMS Integration (Federal Emergency Management Agency)
- NIMS Incident Complexity Guide (Federal Emergency Management Agency)
- Federal Continuity Directive 1, Federal Executive Branch National Continuity Program and Requirements (U.S. Department of Homeland Security)
- Continuity Guidance Circular 1 (CGC1) (Federal Emergency Management Agency,)

2.7 Mutual Aid and Intergovernmental Agreements

Mutual aid and mutual assistance are support rendered by one jurisdiction or agency to another. The purpose of mutual aid and mutual assistance is to provide personnel and logistical support to meet the immediate requirements of an emergency when resources available to City departments are insufficient to meet the needs of an event. Oregon State law (ORS 401.480 and 401.490) authorizes local governments to enter into Cooperative Assistance Agreements with public and private agencies in accordance with their needs (e.g., the Omnibus Mutual Aid Agreement). Personnel, supplies, and services may be used by a requesting agency if the granting agency cooperates and extends such services. However, without a mutual aid pact, both parties must be aware that State statutes do not provide umbrella protection except in the case of fire suppression, pursuant to ORS 476 (the Oregon State Emergency Conflagration Act).

Table 2: Washington County Mutual Aid Agreements

TITLE	DESCRIPTION
Inter-County Mutual Aid Agreement (MAA) – Omnibus Agreement 2010 Revision.	This Omnibus Agreement enables signatory counties to provide emergency assistance to each other during times of emergency.
Intergovernmental Agreement (IGA) for Mutual Aid, Mutual Assistance, and Interagency Cooperation Among Law Enforcement Agencies Located in Washington County.	This agreement enables law enforcement agencies within Washington County to provide mutual aid and mutual assistance between and among each other.
IGA for Equipment and Services – Cooperative Public Agencies of Washington County.	This agreement establishes procedures for sharing vehicles, equipment, machinery, and related items and services among signatory agencies primarily in Washington County.
IGA for Provision of Land Development and Building Inspection Services – Washington County and Cornelius.	This agreement establishes procedures between Washington County and the City of Cornelius for land use and building inspection services.

TITLE	DESCRIPTION
Oregon Public Works Emergency Response Cooperative Assistance Agreement.	This agreement enables signatory government agencies to provide personnel, equipment, or material as agreed upon during an emergency situation.
Cooperative Public Agencies Washington County	Established in 1993, CPAWC is a consortium of 24 public agencies in and around Washington County. The consortium focuses on two main efforts: public works equipment sharing and combined training opportunities.
Oregon Water/Wastewater Agency Response Network	ORWARN supports utilities to: • Participate in a standard omnibus mutual assistance agreement and process for sharing emergency resources among members statewide. • Share personnel and other resources statewide under previously arranged agreements and pre-defined liability and insurance provisions • Receive mutual aid assistance in smaller localized emergencies, as is currently done by fire departments and other public service agencies

Mutual aid agreements to be activated when additional resources are needed are noted below. Each of these agreements provides a framework for resource sharing and outlines reimbursement, liability, and compensation terms, and most also define the processes and provide the tools necessary to initiate a request and accept an offer of assistance.

2.8 Liability

Liability issues and potential concerns among government agencies, private entities, and other response partners across jurisdictions are addressed in existing mutual aid agreements and other formal memoranda established for the City and its surrounding areas.

SECTION 3:

CONCEPT OF

OPERATIONS

The City integrates an emergency management approach with defined standard operating procedures to meet Emergency Operations Plan objectives. This section describes the methodology the City will use to meet the needs of the community during a citywide disaster or event.

The City of Cornelius defines an “incident” as any occurrence or event, natural or human-caused that requires action to protect life, property, and the environment. Incidents can include major disasters, emergencies, or a product of any of the City’s identified hazards. Throughout the EOP, the term “incident” is used broadly to avoid confusion between other terms such as disaster, emergencies, or events.

The four key actions that typically occur during the response to an incident from a tactical and field response level are:

- Gain and Maintain Situational Awareness
- Activate and Deploy Resources
- Coordinate Response Actions
- Demobilize resources

With respect to the Emergency Operations Center (EOC), the actions and activities are strategic in nature and facilitate coordination in support of field operations. The EOC focuses on information sharing, resource management, coordinating plans of action, and policy level decision-making.

The National Incident Management System and the National Response Framework provide guidance on how federal, state, and local resources will coordinate efforts during major incidents. In addition, the Emergency Operations Plan for Washington County and the State describe how incident response operations will be conducted at their respective levels in coordination with City efforts.

The National Response Framework doctrine of tiered response emphasizes that response to incidents should be “managed at the lowest jurisdictional level and supported by additional capabilities when needed.” The vast majority of incidents are, in fact, managed locally and do not require deviation from normal, daily operational procedures.

3.1 National Incident Management System (NIMS)

NIMS is a nationwide standardized approach to incident management and response. It establishes a uniform set of processes and procedures emergency responders at all levels of government are required to utilize to conduct response operations. The City staff has the overall responsibility to provide an effective emergency response within the municipal’s boundary. The City uses the National Incident Management System (NIMS) and the Incident Command System (ICS) to provide on-scene management of an incident and to coordinate response activities between the department and stakeholders.

The City of Cornelius developed this plan to effectively implement NIMS to assist with training essential response staff and supporting personnel to incorporate ICS/NIMS

concepts in all facets of an emergency. The City of Cornelius is required to comply with all directives specified within the NIMS as defined in the Homeland Security Presidential Directive (HSPD) – 5: Management of Domestic Incidents and Presidential Policy Directive – 8: National Preparedness. The City utilizes NIMS for organizing emergency response operations in the field, department operations centers, and the emergency operations center.

3.2 Incident Command System (ICS)

ICS is a standardized management system used for the command, control, and coordination of emergency response operations. It provides a hierarchical structure and a set of procedures and protocols that enable multiple agencies and organizations to work together effectively during incidents or emergencies. ICS is utilized as a unified approach to manage complex incidents.

By implementing the ICS, emergency response agencies improve coordination capabilities and streamline decision-making processes. It provides a standardized framework that allows responders from different agencies and disciplines to work together seamlessly, ensuring a more efficient and coordinated response to emergencies and incidents.

The key principles of ICS include:

- Common terminology: Using standardized terminology to ensure clear and effective communication among responders.
- Modular organization: Establishing a flexible organizational structure that can be scaled up or down based on the size and complexity of the incident.
- Management by objectives: Setting clear objectives and prioritizing actions based on the overall goals of the incident response.
- Span of control: Ensuring that supervisors have a manageable number of subordinates to effectively oversee and coordinate their activities.
- Incident facilities and locations: Establishing specific facilities and locations, such as an Incident Command Post, to serve as operational bases for managing the response.
- Comprehensive Resource Management: Efficiently and effectively allocating resources, including personnel, equipment, and supplies, to support the response effort.
- Integrated Communications: Establishing a common communication system that enables all responders to communicate effectively and share information in real-time.

3.3 Incident Command Operations

In the context of this plan, response comprises the various processes and activities the City will undertake with its partners in reaction to an incident, including leveraging law enforcement, firefighting, public works, public health, and other capabilities; developing and maintaining situational awareness; acquiring and managing resources; coordinating with other response organizations; and informing the public.

When an emergency situation arises, and it is determined that the normal organization and functions of City government are insufficient to effectively meet response requirements, any department executive, or designee, has the authority to initiate and implement all or part of the EOP.

Concurrently, all involved City departments will implement their respective plans, procedures, and processes and will provide the City Manager with the following information:

- Operational status.
- Readiness and availability of essential resources.
- Changing conditions and status of resources (personnel, equipment, facilities, supplies, etc.).
- Significant concerns and issues dealing with potential or actual loss of life or property.

The following section defines the City's response priorities pre, during, and following an incident.

Lifesaving/Protection of Property: Focus on life saving / life sustaining efforts and may include prevention or mitigation of major property damage if results of such damage would likely present an immediate danger to human life.

Employee Safety: Protection of City employees (including dependents) from the effects of a disaster is a priority in emergency response. It is expected that employees' families would be sufficiently prepared to be self-reliant after the initial incident for employees to provide timely lifesaving services and other critical operations as effectively and with as little interruption as possible. Employee safety protection includes actions taken immediately before, during, and after an event.

Unit Reconstitution: Unit reconstitution is the recall of critical employees (if the incident occurs during non-working hours) and the collection, inventory, temporary repair, and allocation of City assets to provide maximum prompt, sustained operations in response to a disaster. This would include activation of the City EOC for the purpose of coordinating emergency response activities.

Emergency Food and Temporary Housing Plan: Provision of food, water and temporary housing for disaster victims would become an immediate priority and would be coordinated through the City EOC with support from Washington County Emergency Management and the American Red Cross.

Restoration of Infrastructure: Restoration of the City's critical infrastructure (utilities, roads, buildings, etc.) would be a prime concern that would require the coordination of City, county, state, and federal agencies with the private sector.

Statutory Response: This includes provision of a partial or full range of City services beyond those associated with lifesaving, security, and law enforcement during a disaster. Included under statutory response (ORS 401.305) is City support to other units of local government in their assigned missions, e.g., coordinating additional resources, declaring a state of emergency, and requesting county, state, and federal assistance.

Recovery: Key recovery goals include restoration of lost or impaired capabilities caused by the effects of the disaster or other emergency, return regular operating conditions, and provide non-emergency services to the public.

3.4 Incident Complexity and Types

The NIMS Incident Complexity Guide establishes a framework for determining incident complexity to inform emergency preparedness and response. The framework identifies five levels of complexity and arranges them on a scale from 5 to 1 with 5 being the least complex and 1 being the most. Each level is called a "Type" (i.e., Type 5, Type 4, etc.) and each type is defined by the scope and magnitude of incident impacts and addresses appropriate incident management structures and processes.

An overview of the levels is included below.

Type 5:

Type 5 incidents are daily emergency activities that are manageable by agency field resources without the need for higher-level coordination, such as responding to calls for service regarding injured persons and traffic accidents, small residential or commercial fires, a road blocked by a downed tree or high water, and a drinking water outage affecting only a few customers. Type 5 incidents are not addressed in this plan. However, if multiple Type 5 incidents occur simultaneously and significantly impact City and/or citywide resources, the "incident" may be appropriately considered a Type 4 or 3 incident based on its impacts.

Type 4:

Type 4 incidents are those that are larger in scope and magnitude than those typically occurring on a day-to-day basis but are still manageable by agency field resources

without the need for higher-level coordination. The Emergency Operations Center (EOC) or a Department Operations Center (DOC) may be activated to provide support. Warning and public instructions may be required in the immediate area involved. Examples include responding to major structural fires, tactical law enforcement situations, and hazardous material incidents.

Type 3:

Type 3 incidents involve multiple City departments or agencies but still involve a limited area or impact a limited population. The City EOC is activated, and DOC may be activated. Warning and public instructions are typically provided in the immediate area involved, and protective actions (evacuation or sheltering-in-place) are typically limited to the immediate area of the incident and a short duration. Such incidents can generally be managed with existing department or agency resources, although they may require limited external assistance from other local response agencies or contractors and may demand a higher level of management and coordination. Examples include a winter storm with multiple road closures, a hazardous materials spill requiring the evacuation of a limited area, or a water main break flooding structures and/or causing other significant infrastructure damage. A City emergency may be declared.

Type 2:

Type 2 incidents are typically large in scale and scope (e.g., a major flood or moderate earthquake) and affect a wide area, large population, and/or important facilities. Centralization of department and agency incident management and coordination activities in EOC and DOCs will be required; additionally, a Joint Information Center (JIC) and Joint Field Office (JFO) may be activated to deal with resource, information, and coordination issues. Such situations may require community-wide warning and public instructions; implementation of large-scale protective measures (evacuation or shelter-in-place); and activation of temporary shelter and mass care operations, possibly for an extended duration. There will be a need for external assistance from other county response agencies and contractors, as well as limited assistance from state or federal agencies.

Type 1:

Type 1 incidents are complex, uncommon events of a scope and magnitude that significantly curtails local government ability to help the public; examples include a major subduction zone earthquake, a pandemic, or a wind-driven wildfire causing extensive evacuations and damage. Such incidents may produce potentially lasting impacts on the population and on critical infrastructures and key resources. They would necessitate intensive community-wide warning and public instruction efforts; implementation of extensive protective measures (evacuation or sheltering-in-place);

and activation of large-scale shelter and mass care operations, potentially for an indefinite duration.

The illustration below defines the incident effect indicators based on the complexity of the emergency (Source: NIMS Incident Complexity Guide, FEMA, June 2021).

Table 3: FEMA Incident Effect Indicators Summary Table

Incident Complexity Level: Incident Effect Indicators Summary										
Type	Resistance to stabilization or mitigation	How long does it take for resources to meet incident objectives?	Effects on population immediately surrounding the incident	Length of incident effects	Evacuations necessary during mitigation	Adverse impact on CIKR	CIKR impact / mitigation measures	Coordination required with elected/ governing officials and stakeholder groups	Do conditions or actions that caused original incident persist?	Probability of cascading event or exacerbation of current incident
5	None	1-2 hours	Minimal	Minimal	Few or none	None	None	Minimal or none	No	None
4	Low	Several to 24 hours	Limited	Up to 24 hours	Few or none	Minimal	Uncomplicated within one operational period	Minimal or none	No	Low to none
3	Moderate	At least 24 hours	Moderate	Several days to over one week	Possible; may require shelter	Threatens, damages, or destroys property	Adverse; multiple operational periods	Some	Possibly	Medium
2	High	Several days	Significant	Several days to two weeks	Possible; may require shelter/ housing for several days to months	Threatens, damages, or destroys property	Destructive; requires coordination over multiple operational periods	Moderate, including political organizations	Possibly	High
1	High	Numerous operational periods	Significant	Two weeks to over a month	May require shelter/ housing for several days to months	Significantly threatens, damages, or destroys property	Highly destructive; requires long-term planning and extensive coordination over multiple operational periods	High, including political organizations	Yes	High

3.5 Emergency Support Functions

Emergency Support Functions (ESF) outline the critical tasks, capabilities, and resources provided by City and Washington County emergency response agencies. ESFs provide the structure for coordinating interdepartmental and interagency support for a City response to an incident. They are a way to group functions that provide support to the City, both for Stafford Act declared disasters and emergency for non-Stafford Act incidents.

At the request of the State, FEMA coordinates direct federal assistance to state and local governments through designated Emergency Support Functions (ESFs).

3.5.1 Emergency Support Functions Assignments



During a major emergency or disaster City departments will respond based on critical tasks, capabilities, and services responsibilities the staff provides to the community. For more detailed department ESF assignments refer to Section 5 in this document and the Emergency Services Annex..

Emergency Services Annex	
City of Cornelius ESFs	Scope
ESF 2 – Communications	Restoration telecommunication network
ESF 4 – Firefighting	Fire Protection

Emergency Services Annex	
City of Cornelius ESFs	Scope
ESF 5 – Information and Planning	Emergency Management
ESF 7 – Resource Support	Resource Management
ESF 9 – Search and Rescue	Lifesaving assistance Search and Rescue
ESF 10 – Hazardous Materials Response	Hazardous material response Environmental safety and cleanup
ESF 13 – Law Enforcement Services	Law Enforcement
ESF 18 – Military Support	Coordination with military services

Mass Care and Sheltering Annex	
City of Cornelius ESFs	Scope
ESF 6 – Mass Care, Food, and Water	Sheltering Mass Care
ESF 8 – Health and Medical	Public Health Medical
ESF 11 – Agriculture and Animal Protection	Nutritional services Animal health

Mass Care and Sheltering Annex	
City of Cornelius ESFs	Scope
ESF 15 – Public Information	Emergency Public Information Community relations
ESF 16 – Volunteer and Donation Management	Volunteer coordination Donation Management

Critical Infrastructure Annex	
City of Cornelius ESFs	Scope
ESF 1 – Transportation	Restoration/recovery of transportation infrastructure
ESF 3 – Public Works	Infrastructure restoration and emergency repair
ESF 12 – Energy	Repair and restoration of energy and utility services and infrastructure
ESF 17 – Cyber and Infrastructure Security	Restoration/recovery of cyber networks Restoration of cyber and infrastructure security

Recovery Annex	
City of Cornelius ESFs	Scope
ESF 14 – Business and Industry	Private sector recovery Economic recovery

3.6 Community Lifelines Response Framework

Community Lifelines are the integrated network of assets, services, and capabilities that are used day-to-day to support the recurring needs of the community. When disrupted,

decisive intervention (e.g., rapid service re-establishment or employment of contingency response solutions) is required (Refer to the Critical Infrastructure Annex for more detailed information).

Figure 1: FEMA Community Lifelines



Lifeline response framework provide an outcome-based, survivor-centric frame of reference that assists responders with the following:

- Rapidly determining the scale and complexity of a disaster
- Identifying the severity, root causes, and interdependencies of impacts to basic, critical lifesaving and life-sustaining services within impacted areas
- Developing operational priorities and objectives that focus response efforts on the delivery of these services by the most effective means available
- Communicating disaster related information across all levels of public, private, and non-profit sectors
- Guiding response operations to support and facilitate integration across mission areas.

Each lifeline is composed of multiple components and subcomponents that help define the services that make up that lifeline. Components represent the general scope of services for a lifeline. The City has identified key agencies as part of each lifeline from county, state, and federal organizations. Lifeline status will be reported as part of the situational report process and can be used to provide information for short and long term disaster planning.

The City uses the Lifelines concept to report the status of critical function that have been impacted. The status of the lifeline is triaged using a three color system for simplicity and ease of information sharing. The colors are:

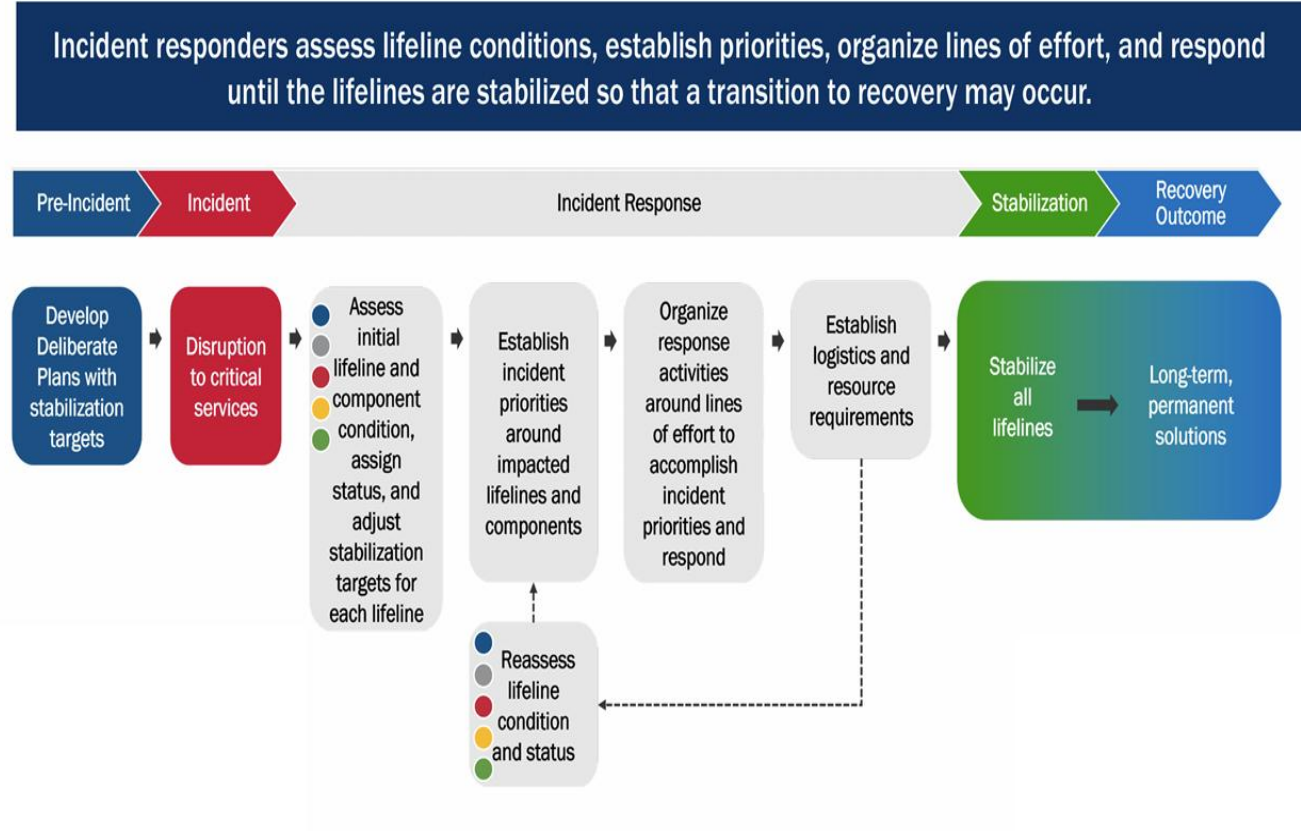
Green - The lifeline is stable.

Yellow - Disruptions exist in the normal operations of the sectors under the lifeline. Solutions have been identified, and a plan of action is in progress.

Red - Services are disrupted; currently seeking solutions.

The illustration below provides a visual of the Lifeline triage assessment that the City will follow to establish priorities and organize tasks to mitigate loss of service to the community.

Figure 2: Lifeline Drive Response



SECTION 4: DIRECTION, CONTROL, AND COORDINATION

This section describes the City's command and coordination structure that will be implemented to support response and recovery efforts. The City has developed this structure to establish the flexibility to expand and contract as the situation changes.

The City of Cornelius's departments and response partners may have various roles and responsibilities throughout an emergency's duration. Therefore, it is particularly important that the City's command structure be established to support response and recovery efforts and maintain a significant amount of flexibility to expand and contract as a situation changes. Typical duties and roles may also vary depending on the severity of impacts, size of the incident(s), and availability of local resources.

4.1 Operational Priorities

During a City declared disaster, control is not relinquished to county or state authority but remains with the City for the duration of the event. Some responsibilities may be shared under mutual consent. Most City departments have emergency functions in addition to their normal duties. Each department is responsible for developing and maintaining its own emergency management procedures and priorities. Specific responsibilities are outlined in the Organization and Assignment Section in this document as well as in individual annexes.

During response and recovery, the City's activities are focused on standard operational priorities. Actions taken during a response will be prioritized based on the following:

- Protect human life including the timely dissemination of warning information.
- Save human lives and prevent further injuries.
- Rescue those in immediate danger.
- Maintain the continuity and sustainment of essential government operations.
- Safeguard and maintain critical infrastructure operations.
- Protect public and private property.
- Provide for the needs of survivors and those directly impacted.
- Restore essential services.
- Provide emergency public information.
- Restore normal operations and assist with recovery.

4.2 Critical Tasks

Each department and partnering agency is responsible for ensuring that critical staff are identified and trained at a level enabling effective execution of existing response plans, procedures, and policies. During any incident affecting the City, there are specific and critical tasks that must be recognized, adhered to, and/or accomplished. These tasks include:

- Ensure the safety of all personnel supporting the operation.
- Provide information prior to, continually during, and after an event to key organizations defined in the City's EOP.

- Reduce public fear and engender trust in the City government by providing accurate and timely information and mitigating or responding to rumors as appropriate. This can be accomplished by consistent messaging via press releases, news media, and social media updates on incidents as they occur.
- Support Critical Infrastructure Key Resources (CIKR) in response efforts where possible.
- Ensure resource coordination with county, state, federal, non-governmental organizations, and private sector response and recovery operations, as required.
- Implement a coordinated operating plan, share reports horizontally and vertically, and ensure collaboration with partners and cooperative agencies.
- Implement Continuity of Operations / Continuity of Government (COOP/COG), as needed.
- Determine and attempt to mitigate the economic impact of an incident, both short and long term.
- Provide for the continuation of essential services.
- Monitor reports of closure and/or cancellation of public events and other large gatherings due to an emergency, which could trigger an overwhelming impact on the city.
- Implement recovery activities to include damage assessment, clean-up, cost assessments, reconstruction, and application for disaster assistance funds, as appropriate.

4.3 Response Organizational Levels

City supported operations are scalable and modular based on the scope and magnitude of event, and the capability to conduct operations. Coordination of response occurs at many levels but always begins in the field at the incident scene. In Citywide incidents, such as a snowstorm where there is no single incident scene, field operations such as snow plowing, are coordinated through Incident Command Post (ICP) and/or Department Operations Center (DOC), if the EOC is not activated. The following summaries identify the various levels of coordination, which includes field response.

Incident Command Post – Command Level

An Incident Command Post (ICP) is a central location for field-level coordination and response. An ICP is typically located within the vicinity of the incident and obtains information directly from responders in the field. Emergency responders utilize the ICP to convey information between incident responders and other levels of command. Command posts are structured following the Incident Command System and agencies within the ICP will disseminate information to the City EOC when it is activated and deemed necessary. ICPs are always activated when an emergency event occurs and may receive liaisons from other agencies to support coordination.

Immediate response is accomplished within the affected area by the City and segments of the private sector. First responders arrive at the incident and function within their established field level plans and procedures.

Details on specific activities, techniques, and procedures necessary to accomplish assigned tasks are included in department plans and SOPs. Incident Command is established to direct, order, or control resources by virtue of some explicit legal, agency or delegated authority. Initial actions are coordinated through the on-scene Incident Commander (IC).

City – Field Response Level

Under the command of responsible officials, emergency response personnel and resources at the field level carry out tactical decisions and activities in direct response to an incident or threat. City government is responsible for providing support within the boundaries of their own jurisdictions and are subject to their defined legal authority. City departments and local support agencies will be the first responding resources to any incident and will assume incident command and control of the incident. County agencies will be the first responding resources for any incidents or disasters occurring on unincorporated land managed by the county.

Operations in the field are conducted under an approved incident command organization and documented on the appropriate Incident Action Plan (written or verbal) and led by an Incident Commander or through a Unified Command. For those situations where it is not practical or possible to establish an incident command, units will coordinate their operations through their department, dispatch center or DOC. Departments should avoid issuing conflicting orders to assigned units and instead coordinate through the Incident Commander. When the Emergency Operations Center is activated the EOC Operations Section Chief will work with the EOC Branch Directors to define specific areas of operations and responsibility for each incident command, to promote the safety of the responders, prevent conflict between various operations, and support efficient resource allocation.

County Response Level

The intermediate level of the State's emergency management organization; it encompasses a county's boundaries and all political subdivisions within that county, including special districts. Washington County serves as the coordination and communication link between city and state level. In this role, the county coordinates information, resources, and expertise support for the City. Additionally, the City may request regional or state resource support; these requests are coordinated through the Washington County Emergency Operations Center.

State Response Level

Should an incident strain the capability of both the City and the County, resources may be requested and processed at the state level. Requests can be made based on the actual exhaustion of resources, the expectation of additional needs, or the need for specialized resources. The State will prioritize tasks and coordinate State resources in response to requests from the County. The State also coordinates mutual aid among the mutual aid regions and between the regional and state level. The State also serves as the coordination and communication link between the State and the Federal emergency response system.

The State may request assistance from other State governments through the EMAC and similar interstate compacts/agreements and coordinates with FEMA when federal assistance is requested. The State operates out of the Emergency Coordination Center (ECC) in Salem when activated. Once deactivated, resource requests will transition to the FEMA Joint Field Office (JFO).

Federal Response Level

Should resources be exhausted at the city, county, and state levels, Federal resources may be requested to assist the City. Federal assistance is requested through the State ECC or the JFO, if one is established.

4.4 City Department Level Response

This plan describes actions implemented during department level response. At these levels, the response to any incident comprises a system made up of five key components that work together to support incident management policies and priorities, facilitate logistics support and resource tracking, inform resource allocation decisions, and coordinate incident-related information.

These components are:

- Facilities (i.e., city facilities)
- Equipment (e.g., resource management systems)
- Personnel (e.g., city staff, department command staff)
- Procedures (e.g., department standard operating procedures)
- Communications (i.e., landline, wireless, and satellite-based voice and data systems).

Coordination of department level response is implemented by the Department Emergency Operations Center (DOC) and coordinated with the City EOC if activated. DOCs operations are dedicated to a single, specific department. No prior approval is required to activate a DOC.

4.5 On-Scene Incident Management

The responding department or organization will manage the initial response to an incident (e.g., Public Works, Police, Fire Department) and assign an on-scene Incident Commander (IC). The on-scene IC is responsible for performing or directing such duties as enforcing emergency measures and designating emergency areas. During the initial response, the on-scene IC may establish an Incident Command Post and may assume the responsibilities of Command Staff until delegated. After an initial incident assessment, the on-scene IC will notify the City Manager if activating the City EOC is recommended.

4.6 Emergency Executive Team

The Emergency Executive Team (EET) is comprised of executive-level department representatives or individuals who have been delegated the authority to speak on behalf of their department or agency. The EET will serve as a policy-making authority in the City's response and will provide the executive direction in the following:

- Developing incident goals.
- Prioritizing incidents.
- Ensuring agency resource situation status is current.
- Determining specific incident and agency resource requirements.
- Allocating resources to incidents based on priorities.
- Resolving issues of department overlap.
- Anticipating future department resource needs.
- Communicating EET direction to the EOC, staff, and agencies.
- Providing necessary liaisons with other coordinating departments and agencies, as appropriate.

The purpose of the EET is to assist the City Manager in the formulation of emergency recommendations, developing policy guidelines, and providing oversight to ensure effective directives are implemented. The City Manager exercises full authority of all City departments, may organize additional divisions as necessary, provides coordination among executives, and, if necessary, may require emergency service of any City employee or volunteer.

The EET is authorized to enforce rules, orders, regulations, and directives to protect life and property during local emergencies. Under citywide emergency conditions, the City shifts from department focus to a centralized managed citywide response under the direction of the EET.

EET policies and strategies will be disseminated by the Incident Commander and the City EOC Manager to the response organization via briefings, action plans, electronic

media, or other means as appropriate. The Incident Commander, in consultation with Command and General staff, will develop tactical direction based on the City Manager's directives for the staff to implement. City executives that provide support to City departments will communicate the City Manager's directive to their staff to implement.

4.7 Emergency Operations Center (EOC)

During response to minor or moderate events, the City will manage the emergency with existing resources. The City EOC may or may not be activated under this scenario. The EOC, actions and activities are strategic in nature and facilitate coordination in support of field operations. The EOC provides information sharing, resource management, coordinating plans of action, and policy level decision-making. Personnel that are deployed to the EOC will support on-scene operations.

The City EOC will operate using the ICS functions, principles, and components. The specific purposes of the EOC are to:

- Coordinate and support emergency operations.
- Receive and disseminate warning information.
- Develop emergency policies and procedures.
- Prepare intelligence/information summaries, situation reports, operational reports, and other reports as required.
- Maintain general and specific maps, information display boards, and other data pertaining to emergency operations.
- Continue analysis and evaluation of all data pertaining to emergency operations.
- Control and coordinate, within established policy, the operational and logistical support of departmental resources committed to the emergency.
- Maintain contact and coordination with support DOCs, other neighboring government EOCs, County EOC, and the State Emergency Coordination Center (ECC).
- Provide emergency information and instructions to the public, making official releases to the news media and the scheduling of press conferences, as necessary.

4.7.1 Emergency Operations Center Lines of Effort

Lines of Effort (LOEs) operate as strategic planning and coordinating elements for the City EOC and do not play an operational role. Roles which may be assigned to LOEs include but are not limited to:

- **Planning and Analysis:** Development of strategic action plans based on situation assessments and resource availability. Planning and analysis include

the facilitation of coordination meetings, identification of critical planning issues, and development and dissemination of short, intermediate, and long-term plans.

- **Situation Assessment:** The collection, analysis, and tracking of disaster intelligence specific to the LOE function. Situation assessment includes preparing information and data for City EOC situation reports and common operating pictures and presenting formal and informal briefings as needed.
- **Resource Accountability:** The collection and tracking of information regarding the current status of operational resources, including specialized teams and personnel. It includes the responsibility for requesting development of appropriate displays for information.
- **Documentation and Record Preservation:** A compilation of information from the field, City EOC, emergency stakeholders, and subject matter experts to distribute final information products such as reports, plans, and briefing packages.

4.7.2 EOC Activation

The EOC is activated to support field operations when an emergency requires additional resources, or when requested resources exceed those available in the jurisdiction. The City EOC is activated in accordance with ICS. The EOC may be activated by the City Manager, Assistant City Manager, Fire Chief, Police Chief, Public Works Operations Manager, Public Works Business Manager or their designees. All other department executives will submit a request to activate the City's EOC via email or telephonic method to the City Manager. The EOC can be activated without declaration of a local emergency. The Cornelius EOC activation may involve partial or full staffing, depending on the support required. The following list depicts the circumstances when the EOC may be activated:

- A City department has requested activation of the EOC to support emergency operations.
- An incident commander has requested activation of the EOC to support emergency operations.
- The City has declared a local proclamation of emergency.
- The City has requested a Governor's Proclamation of a State of Emergency as defined in Oregon State Statue 401.65.
- An incident threat has or may escalate in severity.
- A threat has impacted the region and interrupts critical services in the City.

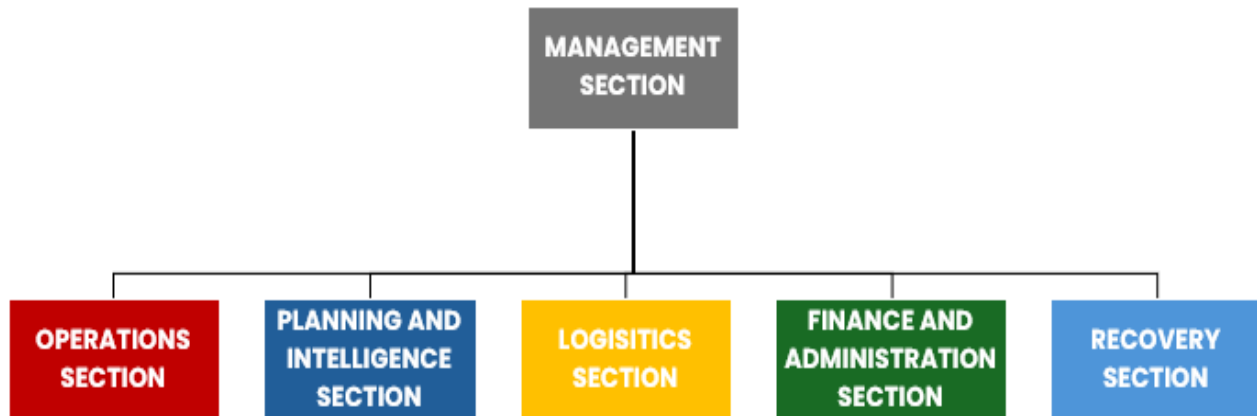
EOC activation is based on the type, severity, and level of resources required to respond. The tables on the next page describes the EOC activation trigger levels based on incident type and severity with the corresponding response actions.

INCIDENT EXAMPLE	LEVEL	EOC ACTIONS	STAFFING
- Severe weather warning - Flood watch - Wildfire affecting specific areas - Department(s) monitor the situation for potential threat.	LEVEL 3	- Continuous monitoring of warnings and watches. - Check and update all resource/staff lists. - Email/text status of situation, EOC readiness, and EOC personnel potential activation to EET.	Police and Fire Chief monitor the situation.
- Major adverse weather events that have caused significant City disruptions. - Two or more large incidents involving two or more departments. - Large, planned events requiring the coordination of many City departments and agencies - Longer term incident – Two or more shifts	LEVEL 2	- Activate Level 2 EOC staff - Staff as situation warrants and liaison to other agencies - Provide status updates to EET and EOC personnel. - Facilitate resource requests. - Identify Incident Number and instruct staff on how to record incident costs. - Develop SitREP documents, Incident Action Plan, and Executive Brief for the EET.	- Management Staff - All section coordinators and deputy coordinators - Technical specialists - Any staff requested by Field Operations.

INCIDENT EXAMPLE	LEVEL	EOC ACTIONS	STAFFING
• Citywide emergency • Three or more departments with heavy resource involvement • Mutual aid resources may not be available for twenty-four hours or more. • Long duration, several days to weeks	LEVEL 1	• Activate the EOC • Provide status updates to EET and EOC personnel. • Facilitate resource requests. • Identify Incident Number and instruct staff on how to record incident costs. • Develop SitREP documents, Incident Action Plan, and Executive Brief for the EET. • Implement recovery actions. • Develop public messaging updates on incident situation and city response.	• Management staff • All section coordinators and deputy coordinators • All branches and units • Liaison representatives as appropriate • Any staff specifically required by the requesting department or EOC Manager

4.7.3 EOC Organization

EOC organization and management is the responsibility of the EOC Manager, or their designee, under the direction of objectives set forth by the Incident Commander. The City EOC is organized into five sections, one for each of the four ICS functions as well as an optional Recovery Section if required.



Each section can be divided into functional Branches and/or Units which are activated as required. EOC Sections, Branches, and Units are activated/deactivated based on the needs of the incident and as determined by their immediate ICS supervisor. EOC staff are organized by ICS sections that are further divided into Branches and Units. Section coordinators are assigned under all activation levels and are a primary point of contact for personnel assigned to the EOC. Branch Directors' and Unit Leaders' primary directives are to coordinate resource requests and disseminate information between Command Posts, DOCs, EOC staff, City departments, and contributing agencies. Incident policies and directives implemented by field and EOC staff are provided by the City Manager's Emergency Executive Team (EET).

EOC MANAGEMENT SECTION

The Management Section directs and manages all sections within the EOC. Management personnel develop, implement, and review strategic decisions pertaining to EOC response. When the need arises, the EOC Manager may assign additional personnel to serve under the Management Section or other sections as appropriate based on expertise. Additional Management Section staff may include specialists' role seen within the management section including the Disability and Functional Needs (DAFN) Tech Specialist, who advises management on matters

pertaining to DAFN considerations and needs. The EOC Manager is responsible for managing and directing all EOC Sections and activated staff.

EOC OPERATIONS SECTION

The Operations Section ensures that all essential emergency related information and resource requests are received, processed, and internally coordinated within the EOC. Workstations have been established in the Operations Section for the Branch Directors and Unit Leaders, with each City department providing one or more representatives. Branch Directors and Unit Leaders are responsible for providing incoming situation information and resource requests to the EOC from the field or DOCs and ensuring that essential information and results of internal EOC coordination efforts are passed back down to DOCs and the field as appropriate. The Operations Section is managed by the EOC Operations Section Chief with support from partnering agencies.

EOC PLANNING AND INTELLIGENCE SECTION

The Planning and Intelligence Section is responsible for collecting, evaluating, processing, and distributing information about the emergency to all functional elements and agencies in the EOC. The Section will maintain a citywide common operating picture through displays, maintaining current information, preparing situation summaries, and EOC action plans. The Planning Section Chief will manage the Section with support from partnering agencies.

EOC LOGISTICS SECTION

The Logistics Section provides resource support to citywide emergency operations. Logistics obtains and provides essential City personnel, facilities, equipment, supplies not found within the EOC Operations Section and maintains an inventory of designated critical City resources. The Logistics Section will coordinate with departments to process resources obtained through the private sector. The Logistics Section Chief will manage the Section with support from partnering agencies.

EOC FINANCE AND ADMINISTRATION SECTION

The Finance and Administration Section provides general administrative; finance and legal support related to EOC activities. With the support of the Operations and Planning and Intelligence Sections, the Finance Section compiles and processes damage assessment information. The Assistant City Manager – Business Operations provides oversight for the Finance Section and manages disaster related reimbursements.

EOC RECOVERY SECTION

The Recovery Section is responsible for managing and directing recovery operations. Short-term recovery operations include:

- Rapid debris removal and cleanup.
- Systematic and coordinated restoration of Community Lifelines.
- Damage Assessment.
- Delivery and distribution of necessary commodities.

Long-term recovery operations include:

- Coordinated delivery of social and health services.
- Update land use planning based on event impact to the City.
- Recovery projects, including those that leverage mitigation against future disaster.
- Apply lessons learned to future revisions of emergency plans.

The Recovery Section Chief will manage and direct all staff deployed to support recovery operations.

4.7.4 Field and EOC Coordination

During a disaster or emergency in the City the EOC will activate to support field response operations. Response activities for localized incidents will be coordinated from the EOC and will be activated upon notification of a possible or actual emergency. The EOC will track, manage, and allocate appropriate resources and personnel. During large-scale emergencies, the EOC will become the seat of government for the duration of the crisis.

The field and EOC functions are illustrated in the following comparison of Field and EOC ICS Functions.

Table 4: Field Response and EOC Coordination Structure

ICS Functions	Field Response	EOC Coordination
Command/ Management	Command is responsible for the directing, ordering, and/or controlling of resources.	Management is responsible for facilitation of overall policy, coordination, and support of the incident.
Operations	The coordinated tactical response of all field operations in accordance with the Incident Action Plan.	The coordination of all City operations in support of the response to the emergency in accordance with the EOC Action Plan.

ICS Functions	Field Response	EOC Coordination
Planning	The collection, evaluation, documentation, and use of information related to the incident.	Collecting, evaluating, and disseminating information and maintaining documentation relative to all City activities.
Logistics	Providing facilities, services, personnel, equipment, and materials in support of incident response.	Providing facilities, services, personnel, equipment, and materials requested from the field.
Finance / Administration	Initial financial cost analysis and administrative elements.	Responsible for coordinating and supporting administrative and fiscal consideration surrounding an emergency incident

4.7.5 Emergency Operations Center Locations

PRIMARY EOC

The primary Cornelius Emergency Operations Center is physically located at:

City of Cornelius Public Works
1300 S. Kodiak Circle
Cornelius, Oregon 97113

ALTERNATE EOC

It is possible that the City EOC could be rendered unusable due to damage, lack of access, or other conditions. If the primary EOC is unusable, the Cornelius Fire Department located at 1311 N. Barlow Street, Cornelius, Oregon 97113 is the designated alternative EOC.

If the primary and alternative locations are both unusable, then alternate facilities may have to be established in other City buildings, available commercial spaces, or temporary structures (e.g., tents). To the maximum extent possible, an alternate EOC will include the following capabilities at a level at least equivalent to their primary capabilities:

- Establishment and maintenance of situational awareness/common operating picture, including recognition of indicators and warnings
- Priority setting and operational planning
- Decision-making
- Resource needs analysis, acquisition, allocation, distribution, tracking, and accountability
- Communication, including interoperable communication among response operations as well as external communication with response partners, stakeholders, and the public
- Information collection/reception, analysis, sharing, and dissemination

WASHINGTON COUNTY EMERGENCY OPERATIONS CENTER

If environmental conditions do not allow direction and control functions to be conducted from any of the above facilities, alternate locations will be identified, selected, and announced. The City Manager may request that the Washington County Office of Emergency Management allow the City of Cornelius direction and control functions to be conducted from County facilities. The location of the Washington County Emergency Operations Center is:

Law Enforcement Center
215 SW Adams Avenue
Hillsboro, Oregon 97123

4.7.6 EOC Demobilization

Once emergency management activities requiring the use of the EOC have concluded, the EOC will be demobilized. The demobilization decision is made by the Incident Commander under recommendation by the EOC Manager and facilitated by the Planning Section Chief. Upon the demobilization decision, the EOC will be shut down and reconstituted to a “warm mode,” available for the next activation. The City Manager is responsible to ensure that the EOC is made ready for the next activation.

4.8 Department Operations Centers (DOC)

Department Operations Centers (DOCs) are established and activated by individual departments to coordinate and control actions specific to that department during an emergency event. A DOC is a physical facility or location similar to the City EOC. The DOC is not an incident command post; rather, it is a department-specific coordination center where direction and management decisions are facilitated. The DOC may be activated in coordination with or in lieu of the City EOC, depending on circumstances. If both the EOC and a DOC are activated, the City EOC will summarize reports received from the DOC and forward them to the Emergency Executive Team (EET) and the

Incident Commander. If only the DOC is activated, these tasks are the responsibility of the DOC. City executives may activate a DOC to manage information and resources assigned for their department. If a DOC is activated, a department representative or liaison will be deployed to facilitate information flow between the DOC and the EOC. In a DOC activation, the department executive will appoint such section chiefs and other support staff as available and necessary. The DOC will follow the policies and procedures outlined in their Standard Operations Procedures (SOP).

4.9 Multiagency Coordination

Larger scale emergencies and planned events include one or more responsible jurisdictions and/or multiple departments and agencies. Management personnel from the responsible jurisdictions form a Unified Command and/or a Multiagency Coordination (MAC) Group. Unified Command and MAC Groups provide situation assessments, determine resources requirements, establish a logistical system, and allocate resources. Any affected department may activate their DOC's, and any additional resources needed to support the MAC Group. Additionally, the County EOC and the Oregon Emergency Coordination Center and other responding agency EOCs can be activated to support the City's needs.

4.10 Recovery Operations

At some point in the response to a disaster, the focus of operations shifts from taking action to protect lives and property to helping impacted areas meet their basic needs, resume self-sufficiency, and return to their pre-existing conditions. This phase, known as recovery, normally begins with short-term efforts to reconstitute government, provide essential public health and safety services (e.g., food, water, shelter), and restore critical infrastructure. Once basic needs are met, recovery becomes more forward-looking and project-driven, focusing on activities such as community reconstruction and redevelopment (with emphasis on mitigation and other resilience and sustainability enhancement strategies) and disaster cost recovery. Because disaster recovery can constitute a complex set of processes taking months or even years, long-term recovery activities lie outside the scope of this EOP and are addressed in the Recovery Support Annex. However, initial recovery activities often begin concurrently with the early stages of response, and this EOP provides a strategic-level foundation for the transition from response to recovery.

As soon as incident conditions permit, the City will begin laying the groundwork for recovery. Typically, still working from the EOC, the City will initiate the following short-term recovery activities:

- Damage assessment including if appropriate, coordinating with the County, Oregon Department of Emergency Management (ODEM), and the Federal

Emergency Management Agency (FEMA) to deploy Preliminary Damage Assessment (PDA) teams and initiate the Public Assistance and Individual Assistance grant processes.

- Debris removal, including coordinating public works and contractor efforts.
- Infrastructure restoration, including coordinating and supporting the efforts of public and private sector utility organizations, hospitals and other healthcare providers, transportation agencies, and housing authorities.
- Initiating processes necessary to make disaster assistance available to impacted individuals and businesses.

These efforts will provide the information necessary to understand the scope of the disaster's impacts and begin development of a comprehensive roadmap for long-term recovery. Once EOC based response and initial recovery operations are largely complete, recovery operations will transition to a long-term recovery in which the City will work with community-based organizations (CBOs), the Oregon Department of Emergency Management, the FEMA Joint Field Office (JFO), and/or satellite FEMA Disaster Recovery Centers (DRCs) on a wide range of long-term efforts necessary to address the full range of the disaster's social, economic, legal, and environmental consequences.

Recovery is both a short-term and a long-term process. In the short-term, emphasis is on the restoration of vital services to the community and identifying and providing basic needs to the public. Long-term recovery restores the community to its normal or new normal state. It is at this point that knowledge gained by the incident is converted to mitigation measures for future hazard risks.

4.10.1 Short-Term Recovery

During the recovery phase of an emergency, the City Manager, in consultation with the Emergency Executive Team and Incident Commander, will establish priorities for recovery activities and the allocation of resources to support them. Some activities, such as damage assessment, will be initiated during the response phase of the emergency once the incident is stabilized.

Short-term recovery activities may include:

- Damage assessment and posting unsafe and/or unusable buildings, roads, or bridges.
- Assessment of survivors' needs.
- Removal of disaster debris.
- Removal of animal and human remains.
- Testing drinking water and, if necessary, establishing new or additional drinking water supplies.

- Emergency repairs of sanitary sewer and storm drain systems.
- Utility infrastructure repairs, e.g., electricity, phone, and natural gas, internet, and cell phone towers.
- Establish security in affected areas.
- Reconstitute City services that may have been interrupted by the incident.
- Identify short term housing needs.
- Identify community and vulnerable population unmet needs.

4.10.2 Long-Term Recovery

Long-term recovery activities are generally conducted by the same resources used for similar activities during non-emergency times. These activities will be guided by the City Manager's policy decisions and will include:

- Monitoring restoration activities
- Assisting to locate suitable facilities for a disaster recovery center
- Identifying areas to improve and implement changes (such as building codes, emergency plan, training deficiencies, etc.) that could mitigate damage in future emergencies
- Restoration of non-vital government services
- Demolition and reconstruction of damaged areas

4.11 Continuity of Operations

The City of Cornelius has identified how its departments, divisions, offices, and work units will ensure the continuity of essential government functions when those functions are threatened, degraded, or disrupted. These essential functions include emergency response since emergency operations are a critical service provided by the City.

This section of the Base Plan provides an overview of the key elements of continuity of emergency operations. The focus is only on the City's emergency response capabilities. Detailed continuity information and procedures for other City programs and capabilities are available by department.

4.11.1 Line of Succession and Delegation of Authority

Some emergencies and disasters may render the City Manager incapable of fulfilling their duties, thereby disrupting normal chain of command and organizational hierarchies. To ensure that leadership, management, and key decision-making authority are maintained and visible, lines of succession and delegations of authority have been established and may be invoked in accordance with standing procedures internal to each affected department.

Table 5: Emergency Line of Succession

Order of Succession	Title
First	City Manager
Second	Assistance City Manager – Business Operations
Third	Fire Chief
Fourth	Police Chief

The City Manager is responsible for pre-identifying staff patterns showing a line of succession in management's absence. All employees should be trained in the protocols and contingency plans required to maintain administrative leadership for the City. The City Manager will provide guidance and direction to department managers to maintain the Continuity of Operations Plan (COOP) and Continuity of Government (COG) during an emergency. Department managers are responsible for developing and implementing department COOP/COG plans to ensure continued delivery of vital services during an emergency.

4.11.2 Emergency Operations Essential Functions

The primary essential function for emergency operations is direction and control. Continuous leadership of emergency operations ensures that response actions are efficient, coordinated, and properly authorized. This function is described in detail in the Emergency Services Annex.

To ensure the continuity of direction and control, the City must have:

1. Lines of succession for leadership positions if key personnel are unable to carry out their leadership responsibilities.
2. An Emergency Operations Center and if applicable Department Operations Centers from which direction, control, and coordination functions are conducted.
3. The ability to communicate with emergency operations personnel.
4. The ability to procure and deploy critical resources.

4.12 Resource Management Coordination

The Incident Commander has the authority under emergency conditions to establish priorities for the assignment and use of all City resources. The City may commit all its resources, if necessary, to protect life and property.

The City participates in a number of Intergovernmental Cooperative Assistance Agreements. These agreements are established to provide a framework for coordinating resource requests and sharing resources during an emergency.

During a major emergency, it will be necessary to make difficult choices among competing requests for the same resource. The Operations Section has responsibility for deployment of resources. To ensure that the status of resource requests and commitments can be maintained throughout the emergency, the Logistics and Planning sections of the EOC staff will track City resources. (See Emergency Services Annex for descriptions of section responsibilities.)

The Incident Commander has the overall responsibility for establishing resource priorities. In a situation where resource allocations are in dispute, the Incident Commander has the final allocation authority. In the event of a disaster impacting the entire region, additional coordination entities may be established to assist in resource management and allocation.

4.12.1 Emergency Resource Coordination

An on-scene Incident Commander, assisted by staff sufficient for the tasks to be performed, will manage resources assigned to the incident. If City resources are insufficient or inappropriate to deal with an incident, the City may request assistance from other jurisdictions, organized volunteer groups, and/or the state through the Washington County EOC or County Emergency Management.

City Resources

City resources will be managed by an on-scene Incident Commander, a Department Operations Center (DOC), or the Emergency Operations Center (EOC). The City EOC will provide strategic direction for all City resources and will provide tactical direction to resources not assigned to the Public Works Department, Fire Department or Police Department, or an on-scene Incident Commander.

Resources from those elements of City government will be tactically managed by their respective DOC if activated. The City EOC will also serve as the clearinghouse for resource requests from local responders, coordinate with other responding organizations, and arrange for state and federal resource support if warranted.

County Resources

The City will first use its own resources to respond to emergencies, purchase supplies and portable equipment if necessary, and request assistance if those resources are insufficient. If additional resources are required, the City will:

- Request resources available pursuant to existing mutual aid agreements. However, if limited mutual aid resources exist to meet demands, the Washington

County Emergency Operations Center (EOC) will suspend mutual aid requests and begin strategic management of resources countywide.

- Request support via the Washington County EOC.
- Request assistance from volunteer groups or agencies.
- Request assistance from industry or individuals who have resources needed to deal with the emergency. When external agencies respond to a citywide emergency, they will be expected to conform to the guidance and direction provided by the on-scene Incident Commander.

Emergent Volunteers

It is expected that emergent volunteers will seek to assist the public in any disaster. Information on emergent volunteers will be directed to the EOC who will collect and disseminate specific information to the appropriate department or agency that will best utilize their skills and resources.

State, Federal, and Other Assistance

If local resources are inadequate to deal with an emergency, the City will contact the County EOC for support who will then request assistance from neighboring counties and/or the State.

The City will request assistance from the County before the County can make the request for State assistance on the City's behalf using the declaration of emergency process. State assistance furnished to local governments is intended to supplement local resources and not substitute for such resources, including mutual aid resources, equipment purchases or leases, or resources covered by emergency service contracts. If resources required to control an emergency are not available within the state, the Governor may request assistance from states signatory to the Emergency Management Assistance Compact, or from the Federal Government through the Federal Emergency Management Agency (FEMA). FEMA has the primary responsibility for coordinating federal disaster assistance.

4.12.2 Mutual Aid Resource

Disasters and incidents can quickly overwhelm City resources, requiring assistance from outside jurisdictions to provide resource support when possible. Mutual aid provides the mechanism for jurisdictions and agencies to assist each other, when possible and agreeable.

The Mutual Aid System is the system that allows for the progressive mobilization of resources to/from emergency response agencies, local governments, county, regions, and the state with the intent of providing adequate resources to requesting agencies. State law (ORS 401.480 and 401.490) authorizes local governments to enter into

Cooperative Assistance Agreements with public and private agencies in accordance with their needs. Personnel, supplies, and services may be used by a requesting agency if the granting agency cooperates and extends such services.

The City of Cornelius will participate in and maintain mutual aid agreements, both formal and informal, which facilitate bringing additional resources to the scene of an emergency. Each department is responsible for developing those agreements necessary to augment available resources. The following is a quick reference list of mutual aid agreements available to the City. Copies of these mutual aid agreements are on file with the City Recorder.

- Washington County local law enforcement agencies to provide back-up law enforcement services.
- Washington County Fire Defense District Intra-County Mutual Aid and Emergency Assistance Agreement.
- City of Forest Grove Intergovernmental Fire Services Agreement.
- IGA with City of Forest Grove for provision of Building plan review and inspection services.
- Omnibus Inter-County Mutual Aid Agreement (ICMAA)
- Oregon Resource Coordination Assistance Agreement (ORCAA)
- National Emergency Management Assistance Compact (EMAC)
- Cooperative Public Agencies Washington County
- Oregon Water/Wastewater Agency Response Network
- Oregon Public Works Emergency Response Cooperative Assistance Agreement

4.12.3 Disaster Recovery Center (DRC) Coordination

When a Federal Disaster Declaration is issued, Logistics Section personnel may be called upon to locate a large facility to serve as a Disaster Recovery Center (DRC). FEMA is responsible for operation of the DRC. There, community member can meet with federal/state/local and volunteer agency representatives to apply for disaster recovery assistance.

A Disaster Recovery Center (DRC) needs to be a readily accessible facility or mobile office where applicants may go for information about FEMA or other disaster assistance programs, or for questions related to their individual situation.

Some of the services that a DRC may provide:

- Guidance regarding disaster recovery.
- Clarification of any written correspondence received.
- Housing assistance and rental housing resource information.

- Answers to questions, resolutions to problems, and referrals to agencies that may provide further assistance.
- Status of applications being processed by FEMA.
- Small Business Administration (SBA) program information if there is an SBA Representative at the Disaster Recovery Center site.

4.13 Resource Demobilization

When resources are no longer needed, they must be quickly demobilized. Just as it is difficult to effectively manage the surge of resources that arrive after an incident, it is equally challenging to efficiently identify and out-process the many resources assigned to the incident. Some resources, such as law enforcement teams, are experienced at completing the many steps needed to disengage from the response and return to their home base, while other resources will require an extensive amount of time and energy to demobilize.

Depending on the resource involved, existing department policies and procedures for demobilizing field resources or existing department policies and procedures are followed. The EOC Planning Section Chief, through the Demobilization Unit leader, coordinates Citywide demobilization issues through City departments. Each department is responsible for all documentation related to their response activities. Though the EOC may be demobilizing, the City recovery process can begin as soon as the incident has stabilized. This could occur prior to the EOC demobilization or during a longer transition to recovery where the EOC has updated resource priorities to support recovery related objectives.

SECTION 5: ORGANIZATION AND ASSIGNMENTS

This section describes interdepartmental and interagency assignments that are based on cooperation and the resolution of limited resources before, during, and after a citywide disaster or event.

This plan is based on the premise that all disasters or emergencies begin and end locally. Unless specifically delegated, the City will retain authority throughout the disaster or emergency. Emergency response is built on the concept of layers, in adherence to the principles of ICS and NIMS. This plan is designed to manage incidents at the local level, with assistance provided from partner agencies, neighboring jurisdictions, county, state, and federal support as requested and available.

5.1 City Organization Structure

The Cornelius City Charter establishes a Council-Manager form of government. The City Council is the policy-making body of the City. They adopt laws and regulations, goals and objectives, and budgets that fund a wide range of public services. This form of government vests policy authority in a volunteer City Council, and authority for day-to-day operations in an appointed, professional City Manager.

The following City departments are primary leads in response and recovery operations:

City Manager's Office provides strategic planning, budget and finance, and development of public policy recommendations to the City Council.

Police Department services are provided under contract by the Washington County Sheriff's Office, who patrol the 2.34 square miles of the city. Services include law enforcement related services.

Public Works provides design, operations and maintenance, and engineering services for the City's water, sanitary sewerage, storm drainage, street systems, permitting, engineering and inspection services for private development, and building plan review services.

Community Development provides current and long term range planning, development review and permitting, enforcement of the City's Community Development regulations, and other related services.

Fire Department provides fire, emergency medical, and rescue response services.

5.2 City Department Responsibilities

On an ongoing basis, each department will:

- Develop necessary plans and procedures for emergency operations that support the implementation of the City EOP.
- Address the execution of emergency duties assigned to the department or agency under the EOP.
- Assign emergency responsibilities and authorities for emergency duties by assigned position.

- Develop attachments that support EOP implementation including internal policies, procedures, and tools, such as checklists.
- Maintain a current Continuity of Operations (COOP) Plan.
- Coordinate with the Police Chief and Fire Chief to ensure information is reviewed and is consistent with emergency operations.

5.2.1 Responsibilities During an Emergency

- Activate and implement the department's emergency plans, where applicable.
- Deploy requested staff to the City EOC.
- Facilitate department requests for assistance, operational status, and situation updates to the EOC.
- Log emergency actions and expenses incurred, including personnel time, and report costs in a timely manner to the EOC for possible reimbursement.
- Coordinate the release of departmental emergency public information through the City Public Information Officer (PIO) at the EOC, or through the Joint Information Center (JIC) if one is established for the incident.
- Assist in assessing damage to City owned facilities, properties, assets, and provide reports to the EOC.
- Identify critical lifeline systems that are damaged and provide mitigative actions for services that are or might be interrupted.

5.2.2 Core Competencies

Core competencies are functional areas of expertise, which are implemented at incidents, and relate specifically to tactical operations that are managed by the Operations Section. If more than one department is capable of performing the same tactical operations at an incident, the department responsible for performing the core competency will give tactical direction, by the ranking officer, to the other departments and/or support agencies assisting with the mission.

Response core capabilities describe the grouping of core competencies that can be taken to stabilize the incident and re-establish the lifelines. The City executes lines of effort (LOE) to operationalize the core capabilities for response and recovery planning and operations. Core capabilities executed by LOEs operationalize the appropriate capability for response and recovery planning and operations.

Regardless of the type, size, or severity of the emergency the City is responsible for stabilizing core services. Successful incident stabilization operations are based on City staff core competencies as illustrated in the figure on the following page (Source: FEMA Incident Stabilization Guide 2023).

Figure 3: Incident Stabilization

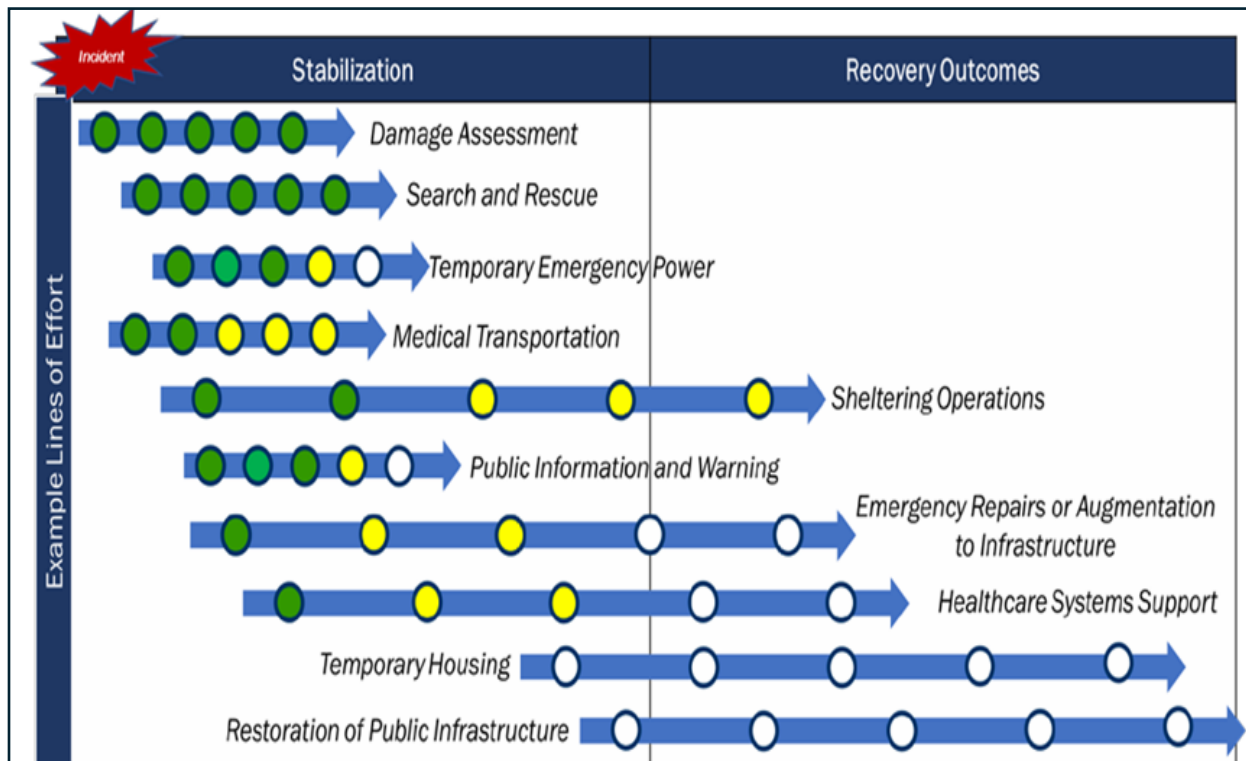


FIGURE COLOR KEY:

- = Completed
- = In Process
- = Pending Action

5.3 Emergency Assignments

The next section defines City and emergency partner roles and assignments during response and recovery operations.

5.3.1 Emergency Executive Team (EET)

The Emergency Executive Team (EET) is responsible for providing policy direction for response and recovery personnel to implement during a citywide incident. The purpose of the EET is to assist the City Manager in developing emergency directives, developing policy guidelines, and providing oversight to response and recovery operations.

The EET is authorized to enforce rules, orders, regulations, and directives to protect life and property during citywide emergencies. Under citywide emergency conditions, the City shifts from department focus to a centralized managed response under the direction of the City's Emergency Operations Center.

The Incident Commander, in consultation with Command and General staff personnel, will develop tactical direction based on the City Manager's directives for the Incident Management Team to implement. City executives will communicate the City Manager's directive to their staff to implement. The City Manager will advise the City Council to ensure continuity of governance.

City of Cornelius Emergency Executive Team members include:

**Emergency
Executive
Team**

City Manager - Chair

Assistant City Manager - Business Operations

Fire Chief

Police Chief

Public Works Business Manager

Public Works Operations Manager

City Recorder

Community Development Director

Library Director

Communications and Community Engagement Manager

Department	Core Competencies	Function/ESF
Mayor / City Council	• Develop or update emergency City law or regulation. • Declare a State of Emergency. • Act on emergency funding needs.	Continuity of Governance
City Manager's Office	• Issue emergency declaration and invoke emergency orders. • Convene and direct the Emergency Executive Team. • Act as a Single-Point-Contact for the Mayor and City Council. • Ensure continuity of operations of City provided services. • Oversee response and recovery policies and directives. • Oversee the City's financial recovery • Register convergent volunteers for disaster volunteer work. • Designate assembly points for volunteer personnel. • Dispatch volunteers to assembly points, emergency command posts or other locations. • Assess staffing needs. • Negotiate staffing contracts. • Assist with onboarding new staff and contract personnel. • Ensure accurate financial records are maintained for reimbursement purposes. • Track, analyze, approve, and report fiscal activities in support of emergency and recovery operations. • Establish Incident Tracking Number for personnel, materials, equipment, etc. to account for all disaster related costs. • Compile preliminary financial damage assessment of City buildings/structures.	Continuity of Operations ESF # 5 – Information Planning ESF #7 – Resource Support ESF #14 – Business Industry ESF #16 – Volunteer & Donations

Department	Core Competencies	Function/ESF
City Manager's Office	• Compile cost recovery reports. • Forecast economic impacts on city revenues. • Support the EOC and other incident management activities. • Facilitate City reimbursement documentation with FEMA officials.	
City Manager's Office – City Attorney	• Provide legal advice to City departments in matters relating to evaluating government and community planning processes. • Provide legal advice to City departments, as needed. • Prosecute violations of executive orders and other laws relative to a declared emergency.	
City Manager's Office – City Recorder	• Serves as a member of the Executive Emergency Team. • Staff support for EOC Planning Section / Documentation Unit. • Coordinate City Manager's communication with City Council. • Documents Emergency Executive Team meeting discussions. • Serves as custodian of EOC and disaster related records.	ESF #5 – Information Planning

Department	Core Competencies	Function/ESF
Communications and Community Engagement Manager	• Serves as a member of the Executive Emergency Team • Establishes a Joint Information Center (JIC) to support the EOC • Determines EOC communication needs • Implement information sharing process with the EOC Manager • Develops a plan to release information to the media and the general public • Establishes information streams to city employees and responders • Conduct and/or facilitate media briefing.	ESF #15 – Public Information
Library	• Department executive serves as a member of the Executive Emergency Team. • Coordinate donations management. • Support public information with PIO and Joint Information Center. • Oversee sheltering for evacuees with the American Red Cross. •	ESF #6 – Mass Care, Food, and Water ESF #16 – Volunteer & Donations

Department	Core Competencies	Function/ESF
Cornelius Police Department (CPD)	• Department executive serves as a member of the Executive Emergency Team. • Provide security in disaster areas, as well as the actual police functions normally associated with law enforcement activities, including prevention of civil disorder/unrest. • Maintain an orderly flow of traffic in, out, and around all areas affected by a disaster. • Identify, manage evacuation routes, direct evacuees to evacuation location, and escort emergency vehicles. • Responsible for the maintenance of information flow within the department and through the EET to ensure internal organization of continuity of operations. • Provide staff to the City's EOC.	ESF #9 – Search & Rescue ESF #13 – Law Enforcement

Department	Core Competencies	Function/ESF
Public Works - Operations	• Department Managers serves as a member of the Executive Emergency Team. • Provide staff to the City's EOC. • Provide access for first responders during disaster recovery. • Perform safety inspections of bridges, tunnels, bulkheads, and hillside properties and slopes. • Supply resources to Fire to support hazardous spill response. • Assist in full and partial street closures and detour routes. • Furnish sand/sandbags. • Clear obstructed public right of way. • Repair and restore operations to damaged street lighting systems. • Provide assistance to Police and Fire during evacuations and in developing and maintaining emergency routes. • Conduct initial damage/safety assessment of infrastructure. • Manage debris removal operations. • Designate alternate routes and prepare special traffic control plans. • Develop emergency travel routes. • Administer existing contracts and develop new ones to restore infrastructure and services. • Assess and restore water and wastewater conveyance systems. • Conduct industry damaged assessment to document regulation compliance, personnel safety, and environmental issues.	ESF #1– Transportation ESF #3 – Public Works ESF #17 – Cyber & Infrastructure Security

Department	Core Competencies	Function/ESF
Public Works – Engineering	• Provide access to vital records infrastructure plans records. • Perform damage assessment on City facilities and assets. • Prepare special maps and Geographic Information System (GIS) analysis of disaster areas. • Design and implement remedial measures. • Provide geotechnical engineering support for road conditions affecting the City's right of way. • Conduct damage assessments on City owned assets. • Develop plans for temporary shoring or repairs to maintain transportation right of way, if necessary. • Provide engineering recommendations for damaged City assets.	ESF #3 – Public Works
Public Works – Parks	• Provide predetermined facility support to first responders – assessing use of Parks facilities for locating incident command posts, bases, camps, helicopter landing pads, staging areas and / or rest and recovery areas. • Assess predetermined facilities and coordinate with the EOC to determine whether sites may be used for staging, points of distribution, evacuation, mass care sites, or alternate City facilities. • Where Parks facilities are adjacent to hospitals or clinics and as appropriate, work with public health officials to provide triage areas outside hospital emergency rooms. • Provide a framework for coordinating and utilizing emergent volunteers. • Perform damage assessment on parks facilities.	ESF #3 – Public Works ESF #16 – Volunteer & Donations

Department	Core Competencies	Function/ESF
	• Conduct disaster debris clean up and management of parks and recreation sites. • Reassign personnel and resources for emergency response and recovery.	
Public Works – Building Services	The City of Cornelius contracts building permit and inspection services from the City of Forest Grove. The City of Cornelius is responsible for reviewing and approving plans, The City of Forest Grove is responsible for issuing permits and performing inspections for new construction and building renovations. This includes structural, plumbing, mechanical, fire, and life safety plan review and all required inspections (except electrical, which is done by Washington County) related to both commercial and residential construction. • Provide staff to the City's EOC. • Identify occupancy fitness of structurally damaged primary City buildings by evaluating the safety of all essential City facilities for the continuation of operations post incident. • Vacate and post buildings and portions of buildings or areas as unsafe or safe for occupancy and determine imminent and potential hazards on private property. • Notify other agencies and individuals of damage assessment inspection results, including structural condition of buildings or sites. • Document damage to City facilities to support restoration and FEMA reimbursement.	ESF #3 – Public Works

Department	Core Competencies	Function/ESF
	• Conduct regular business operations including plan check, permit issuance, inspection of new construction projects, and code enforcement activities at a level that the emergency permits. • Determine post-disaster resources available for the safety and damage assessment of City buildings. • Analyze building code provisions based on the extent of damage to structures and develop. • Provide recommendations for code changes.	
Community Development	• Participate and coordinate with other City departments in the recovery strategy. • Provide maps and zoning information about disaster areas, resources, and potential relocation sites. • Process and expedite Conditional Use Permits, Zone modifications, and other approval processes in response to the disaster. • Expedite modifications to the City's Comprehensive Plan where necessary.	ESF #3 – Public Works ESF #5 – Information Planning

Department	Core Competencies	Function/ESF
Cornelius Fire Department	• Provide fire prevention and suppression, emergency medical aid, prevention, and inspection in order to prevent loss of life, loss of property, and damage to the environment. • Inspect damaged areas for fire hazards. • Provide hazardous materials spills containment, cleanup, planning, and coordination. • Provide emergency response and incident command according to established SOPs. • Establish and enforce fire prevention codes. • Assist law enforcement personnel with evacuation operations. • Serve as the alternate City warning point, receiving warning information. • Disseminate information and mobilize Fire staff, as necessary. • Provide support to law enforcement and public works emergency response as requested. • Safeguard essential records. • Maintain internal notification/call rosters. • Develop and maintain mutual aid agreements. • Provide a representative to the City EOC. • Actively participate in the emergency planning process. • Inspect shelters for fire hazards. • Prepare and maintain supporting SOPs and annexes.	ESF #4 – Fire ESF #8 – Health & Medical ESF #9 – Search & Rescue ESF # 10 - Hazardous Materials

5.4 External Stakeholders Roles and Responsibilities

For certain functions, the City of Cornelius is dependent on the resources external stakeholders provide to meet the needs of its residents. The City relies on the following organizations to provide disaster/emergency related services.

5.4.1 Clean Water Services

Clean Water Services (CWS) is an ORS 451 special service district that provides wastewater conveyance and treatment and stormwater management services to urbanized Washington County.

Clean Water Services provides regional services for wastewater and stormwater management. Services that may be provided in emergency response include:

- Support storm water management in coordination with the City.
- Support hazardous materials response in coordination with fire agencies.
- Coordinate maintenance and repair of Clean Water Services (CWS) owned facilities.
- Coordinate CWS utility response, recovery, and restoration operations.

5.4.2 City of Hillsboro Water Department

The City of Cornelius purchases municipal water supply from the City of Hillsboro, managing partner of the Joint Water Commission (JWC). The JWC Water Treatment Plant is the primary drinking water source in Washington County. The City of Hillsboro treats and conveys water to Cornelius. The City of Cornelius stores and delivers water to residential and commercial customers in Cornelius through its conveyance system. Following an incident that damages the treatment plant or conveyance systems, the City may need to implement curtailment protocols. Such protocols provide measured water use restrictions to ensure sufficient basic supply for community needs.

The City of Cornelius operates a 1.5 million gallon above-ground storage reservoir which is dated and not seismically sound. It also operates an underground aquifer storage facility (ASR) that can store up to a few months of regular customer use of water storage capacity. The pumps that fill and extract water from the ASR may or may not be operable following a major incident.

The City of Hillsboro will do the following to ensure a coordinated response in a curtailment trigger situation:

- Provide City of Cornelius with information about the status of Water Treatment Plant capacity limitations, individual agency ownership percentages, and agencies' current demands on capacity.

- Provide City of Cornelius with information about the status of source water availability.
- Provide City of Cornelius with information about the current physical and chemical water quality parameters, as well as notification when water quality parameters exceed agreed thresholds related to operational response decisions.
- Provide a forum for negotiation of alternative or shared supply sources between JWC members.

5.4.3 Evergreen Disposal & Recycling / Hillsboro Garbage Disposal

Evergreen Disposal & Recycling and Hillsboro Garbage Disposal provide garbage & recycling collection services within the City of Cornelius boundary under contract with the City of Cornelius. Each company provides collection services within a defined area of the city, with the majority of the community serviced by Evergreen Disposal. Each company additionally services customers in other areas of Washington County and cities within the county.

Priority of garbage and recycling collection services following a significant incident are as follows:

- 1) Immediate disaster clean-up needs as directed by government agencies.
- 2) Commercial & Residential Garbage (Putrescible Waste).
- 3) Commercial & Residential Recycling.
- 4) Residential Yard Debris.
- 5) Commercial & Residential Glass.

Response services to jurisdictions will be allocated based on the respective portion of the total company service area impacted by the emergency. If the emergency is widespread, impacting the greater metropolitan area, services may be directed by the Federal Emergency Management Agency, the State of Oregon, Washington County, as well as the City to consolidate resources by priority to achieve the greatest impact to severely impacted areas.

5.4.4 Washington County

Washington County has significant emergency response capabilities when considering special districts, intergovernmental and non-governmental organizations, the private sector, state and federal agencies, and other organizations with available resources. The sections that follow provides a high level summary of those functional capabilities. The County's incident response personnel consist of County staff and existing volunteer groups who routinely respond to emergencies or who have been trained to respond in certain roles or functions. These personnel include:

- Washington County Sheriff's Office (WCSO) patrol and Land Use and Transportation (LUT) road operations staff.
- Public health, environmental health, human services, and housing services staff.
- County communicators.
- Staff trained to conduct external damage assessment activities.
- Staff assigned to conduct or support continuity of operations functions.
- Volunteer groups including the Medical Reserve Corps (MRC), Amateur Radio.
- Emergency Service (ARES).
- WCSO search and rescue volunteers.

Washington County maintains several incident response facilities and entities that can be activated to manage, coordinate, and/or support incident operations. The County also maintains or interacts with dispatch facilities that are critical to emergency response operations. The County may also participate in one or more countywide and regional Multi-Agency Coordination (MAC) entities to share incident information, prioritize response efforts, allocate scarce resources, and coordinate policies.

County Emergency Operations Center – The County EOC is where the coordination of information and resources to support field, DOC, and local agency EOC incident management activities take place. The EOC is located in the Law Enforcement Center training rooms at 215 SW Adams Avenue in Hillsboro.

Department of Land Use and Transportation Department Operations Center (LUT DOC) - The LUT DOC is used to manage, support, and coordinate the department's incident response activities. It is linked closely to LUT's dispatch center, which is responsible for the dispatch of and communication with LUT's road operations resources. The DOC will typically be activated for larger incidents with substantial public impacts. When activated concurrently with the County EOC, the DOC focuses on the management of department operations and resources and coordinates situation status, resource support, and coordination with other agencies and stakeholders.

Washington County Sheriff's Office Department Operations Center (WCSO DOC)
The WCSO DOC is used to manage, support, and coordinate the Sheriff's incident response activities. The DOC will typically be activated for incidents with significant law enforcement involvement (e.g., criminal activity, investigations, and intelligence collection and sharing). When activated concurrently with the County EOC, the DOC focuses on the management of Sheriff's Office operations and resources and coordinates situational status, resource support, and public information with the EOC. The WCSO DOC is located in the Law Enforcement Center at 215 SW Adams Avenue in Hillsboro.

Washington County Joint Information System (JIS) / Joint Information Center (JIC) – The JIS operates virtually across the county to integrate overarching incident information and public affairs into a cohesive structure designed to provide consistent, coordinated, accurate, accessible, timely, and complete information during crisis or incident operations. The JIC is a facility in which personnel coordinate incident-related public information activities, and it serves as the central point of contact for the news media. Public information officials from all participating agencies can coordinate efforts through the JIS or co-locate at the JIC.

County Public Inquiry Center (PIC) – The County PIC provides a resource for the public to inquire about incident impacts, operations, and guidance and volunteer services.

Washington County Consolidated Communications Agency (WCCCA) – WCCCA provides public safety answering point (9-1-1) and communications (dispatch and associated operations) services for law enforcement, fire-rescue, and emergency medical services in Washington County. It also maintains the countywide public safety radio system and provides emergency alerts and notifications to the public using the State's community notification system (i.e., Everbridge), the Wireless Emergency Alerts (WEA) system, and the Emergency Alert System (EAS).

Washington County Multi-Agency Coordination Group (WashCo MACG) – The Washington County MACG consists of senior executives from local governments or their delegates. The group convenes to share incident information, prioritize response efforts, allocate scarce resources, and coordinate policies and public messaging. The members are drawn from the Emergency Management Cooperative (EMC) Executive Committee, with members added or subtracted based on the scope of the incident.

Expanded Dispatch – The County's local fire agencies can implement this capability to provide a structure and procedure for optimizing fire and rescue resource management during large incidents and major emergencies. This option may be exercised when demand for fire resources exceeds system capacity and incident prioritization may be necessary, but EOC activation is not needed. This may be the case when a localized fourth or fifth alarm fire requires mutual aid support from outside the County to suppress the fire and/or backfill and provide coverage for local fire stations. Expanded dispatch is a function of the Washington County Fire Defense Board, which is a coalition of the local fire agency chiefs. This function is supported by WCCCA.

5.4.5 Regional Entities

- **Regional Multi-Agency Coordination System (R-MACS)** – The R-MACS includes several MAC Groups that can convene to share incident information,

prioritize response efforts, allocate scarce resources, and coordinate policies and public messaging. They include the:

- **Regional MAC Group (Regional MACG)** – The regional MAC Group consists of the emergency managers or other senior executives from the five Portland metropolitan region counties.
- **Regional Public Health Multi-Agency Coordination Group (PH MACG)** – The PH MACG consists of the county public health administrators and health officers (or their designees) from Clackamas, Multnomah, Washington, and Clark counties.
- **Regional Health-Medical Multi-Agency Coordination Group (H-M MACG)**– The H-M MACG may consist of hospital administrators (or their designees), county public health administrators and health officers (or their designees), and community clinic representatives.
- **Regional Animal Multi-Agency Coordination Group (Animal MACG)** – The Animal MACG consists of the animal control/services managers from the five-county Portland metropolitan region.
- **Regional Joint Information System (R-JIS) / Joint Information Center (R-JIC)** – The RJIS and R-JIC operate in the same way as the Washington County JIS and JIC described above but do so across the five-county Portland metropolitan region. Either capability can be activated to support the public communications needs of the regional MAC entities.

5.5 State

Under the provisions of ORS 401.035, the Governor has broad responsibilities for the direction and control of all emergency activities in a State-declared emergency. The Oregon Department of Emergency Management (ODEM) is delegated authority by ORS 401.052 to 401.092 to coordinate all activities and organizations for emergency management within the State and to coordinate in emergency matters with other states and the federal government.

Under the direction and control of department heads, agencies of State government represent the State emergency operations organization. Responsibility for conducting ESFs is assigned by the Governor to the department best suited to carry out each function applicable to the emergency situation. Some State agencies may call upon their federal counterparts to provide additional support and resources following established procedures and policies for each agency.

- **Emergency Management Assistance Compact (EMAC)** - is an interstate agreement that addresses a wide range of government services including public works and law enforcement. EMAC law states that through EMAC, States can share all available resources in their State with other EMAC member States.

- **Oregon Resource Coordination Assistance Agreement (ORCAA)** - the State may request assistance from other EMAC member jurisdictions to prevent, mitigate, respond to, or recover from an emergency or disaster, or in concert with exercises. Any resource (employees, services, equipment, and supplies) of an EMAC member jurisdiction may be made available to another member jurisdiction.
- **Pacific Northwest Emergency Management Arrangement (PNEMA)** - is an arrangement that crosses international borders. The arrangement allows for resources to be shared between the states and provinces in the Pacific Northwest, similar to mutual aid under the Emergency Management Assistance Compact (EMAC).

5.6 Federal

Federal response partners are typically requested by ODEM in the event that State resources become limited or specialized services are needed. In most instances, federal resources become available following a formal declaration of emergency by the Governor. Thus, procedures and policies for allocating and coordinating resources at the federal level follow the Oregon Comprehensive Emergency Management Plan and, if necessary, the National Response Framework.

5.7 Voluntary Organizations and Volunteers

The City recognizes the value and importance of organizations that perform voluntary services in the community and works closely with many of them. These organizations have resources which can augment emergency response and recovery efforts.

Affiliated volunteers within the city and the county are crucial to ensure effective response and recovery roles and services are fulfilled. City departments mobilize their affiliated volunteers to perform specific tasks and may be sworn in by their commanding response agency as needed.

Moreover, trained volunteers may also be solicited through the State Emergency Registry of Volunteers in Oregon, the Medical Reserve Corps (MRC), and the Oregon Voluntary Organizations Active in Disaster.

5.7.1 American Red Cross

The American Red Cross (ARC) coordinates with the City to provide basic human needs and services to the community after a disaster occurs. The ARC assesses humanitarian needs at the field level and coordinates with the community impacted to determine overall service needs. The ARC's congressional charter requires them to "maintain a system of domestic and international disaster relief." For this reason, when the City EOC is activated, the American Red Cross is represented within the

Operations Section, Mass Care Branch. Initial communications and aid requests between the ARC and the City's function via their duty officer system. The ARC representative within the EOC will share information between the City and American Red Cross disaster relief operations. The American Red Cross also utilizes its own mutual aid processes when the local region can no longer provide resources to expand or continue services. For further details refer to the Mass Care and Sheltering Annex.

The ARC may provide the following support when specified disaster thresholds specified are met:

- Emergency Sheltering.
- Disaster Assessment.
- Mobile Feeding.
- Distribution of Emergency Supplies.
- Reunification.
- Health/Mental/Spiritual Care.
- Recovery Casework.
- Liaisons/PIOs.

5.8 Private Sector and Non-Governmental Organizations

Private sector organizations can be vital partners during an emergency response and may provide support to the City through pre-existing agreements or just-in-time service. Private sector requests for support abide by any existing Memorandum of Understanding (MOU) in place. Whether an existing MOU is in place or not, documentation of private sector support should be filed with the Documentation Unit to track support for reimbursement and other needs. Private sector support is coordinated by the Logistics Branch. Community Based Organizations (CBOs) are available to give assistance with sheltering, feeding, and other services, as necessary. Communication and coordination with these agencies will flow through the City EOC.

SECTION 6: COMMUNICATION AND INFORMATION

This section provides an overview of communication and information coordination policies and procedures as it pertains to emergency operations. For more extensive information on communications support procedures and interoperable communications plans, refer to the Emergency Services Annex.

The City utilizes redundant modes of communication to ensure situational awareness is maintained. The City will notify other levels of government of natural or human-caused emergencies that affect the City in accordance with existing laws, protocols, or when county, state and/or federal assistance is requested or anticipated. To meet this responsibility, the City is equipped with several telephone, data, and radio systems. Some of these systems are used on a day-to-day basis; others are available for use in an emergency, as conditions require. Multiple communication channels will be used to maintain communication with other levels of government and to ensure the City can quickly respond to any developing emergencies.

A public warning and broadcast system is established for the City to provide emergency information and instructions during a pending or actual emergency incident or disaster. The Emergency Services Annex provides detailed information regarding how these systems are accessed, managed, and operated throughout the duration of the emergency. Emergency notification procedures are established for each City department, and call-down lists are updated and maintained through each individual department. External partners can be activated and coordinated through the City EOC.

6.1 Incident Awareness

The City may be alerted to an incident requiring some level of response (e.g., monitoring, low-level coordination, or activation of the EOP and one or more incident response facilities and entities) through several different means, including:

- Instantaneous event (e.g., significant earthquake; tornado).
- Notification of a developing or occurring incident from Washington County Consolidated Communications Agency (WCCCA).
- Notification of a developing weather event from the National Weather Service (NWS).
- Notification received through information sharing systems/groups including the Health Alert Network (HAN), Joint Terrorism Task Force (JTTF), and TITAN (Terrorism Intelligence and Threat Assessment Network) Fusion Center.
- Notification through one or more national alerting systems including the National Warning System (NAWAS), Emergency Alert System (EAS), and National Terrorism Alerting System (NTAS).
- National or international public health monitoring (e.g., novel disease outbreak; expanding epidemic).
- Notification from a neighboring city, a county department or office, or the state.
- Call from the public.

6.2 Alert and Notification System

Emergency officials constantly monitor events and the environment to identify specific threats and increase awareness level of emergency personnel and the community when a threat is approaching or imminent. Sufficient warning provides the opportunity for response agencies to increase readiness, which are actions designed to increase an agency's ability to effectively respond once an emergency occurs. Readiness activities may include:

- Briefing department executives and emergency agencies.
- Reviewing plans and procedures.
- Preparing and disseminating information to the community
- Updating resource lists.
- Testing systems such as warning and communications systems.
- Precautionary activation of the EOC.

The City has integrated the use of multi modal communications to include effective and accessible communication platforms to reach the community and maintain situational awareness. Within the City, the use of traditional, social, and web-based media, printed publications, in person communications, and mass email messaging are regularly deployed. The County also provides radio operators through the Washington County Amateur Radio Emergency Services (ARES) to support communications between the County EOC and the City EOC.

6.2.1 Emergency Alert System

The National EAS consists of linked broadcast stations and governmental communication systems that provide emergency alert and warning to the public. All participating television and radio stations will rebroadcast the information given to the primary station.

WCCCA has a public alerting system, also known as a community notification system. The system enables the agency to send emergency messages with information and/or instructions via email, landline telephone, cellular phone, and Voice over Internet Protocol (VoIP) phone.

6.2.2 Other Methods of Alert

Mobile Public Address Systems

- Police patrol vehicles are equipped with mobile public address systems that may be used for alert and warning.
- Fire engines, ambulances, and all command staff vehicles are equipped with mobile public address systems.

Direction of these assets shall be the responsibility of the IC through the Law Enforcement and Fire Branch Director, with input and support from the Planning, Logistics, and Operations Sections.

Door-to-Door Alert

This type of alert may be necessary in the event of a rapidly emerging incident that poses a clear threat to public safety. Residents will be directed to temporary shelter depending upon the weather and the expected duration of the emergency. Direction of this procedure shall be the responsibility of the IC through the Operations Section Chief and the Law Enforcement Branch Director, with input and support from the Planning and Logistics Sections.

News Release

Should time allow, alert and warning information will be released to the media for distribution.

6.3 Notification Systems

Communication, information collection, and alert and warning systems for the City include, but are not limited to:

- Wireless Emergency Alert (WEA) / Integrated Public Alert and Warning System (IPAWS) alerts to all cell phones in a specific geographic area.
- IPAWS compliant Emergency Mass Notification System.
- Press releases distributed via the Public Information Officer (PIO).
- Direct notification (door to door).
- Hi-Low sirens installed on police vehicles. These sirens are ONLY used during evacuations.
- Alert FM for notifications through FM radio stations.
- The City or the Washington County main website.
- City social media accounts.
- Alert and Warning messaging for hearing and sight impaired (TTD and TDY) and translation services for different languages service provided by Washington County and/or the Oregon Department of Emergency Management.
- Emergency alerts to those registered in the Special Needs Awareness Program (SNAP) provided by Oregon Department of Human Services.
- Washington County Alert System.
- OR Alert (Oregon Alert).
- Public Alert (WCCCA).
- FlashAlert.

6.4 Receiving Emergency Notifications

Responding departments may be alerted about an incident by the public, through 9-1-1, first responding agency or, FlashAlert. Following an alert, department executives will notify the Emergency Executive Team members who will notify their staff.

Emergency notifications originating from official points of contact from other levels of government, including federal, state, and county are forwarded to the City EOC.

Communication strategies may also differ from department to department during events. Some City departments frequently utilize emergency communications equipment depending on City roles and functions. Other departments may only utilize emergency communications strategies as needed or when their DOCs are activated.

6.4.1 Hazard Notification Process

The City will follow the procedures defined in the Early Warning and Notification section in the Emergency Services Annex. All public information resources and procedures ensure that notifications are communicated following the Whole Community framework. The City employs various communication systems for both internal and external messaging. For a detailed list of communication methods refer to the Emergency Services Annex.

The following list includes services and agencies that provide notifications and warnings based on impact probability and consequences to the City and community; these include:

Severe Weather/Flood/Landslide:

- The National Weather Service is responsible for the timely issuance of weather warnings to the public.
- Law Enforcement Data System (LEDS) include hazard notification to law enforcement.

Dam Failure:

The U.S. Bureau of Reclamation (BOR) is responsible for maintaining a Scoggins Dam Emergency Action Plan (EAP) which is intended to save lives and reduce property damage in the event of flooding caused by large releases from or failure of Scoggins Dam. The EAP assigns responsibility to Tualatin Valley Irrigation District (TVID) to provide timely notifications to local authorities of developing conditions as they occur.

Volcanic Event:

The U.S. Geological Survey (USGS) staff conduct research on many aspects of active volcanism, respond to dangerous volcanic activity in many parts of the world, and maintain a close watch over volcanoes in Washington, Oregon, and Idaho. Legislation

passed by Congress in 1974 made the Geological Survey the lead Federal agency responsible for providing reliable and timely warnings of volcanic hazards to state and local authorities.

Wildfire:

When conditions warrant, the National Weather Service will issue a Fire Weather Watch or a Red Flag Warning to alert communities of conditions that are ideal for wildfire combustion and rapid fire spread.

Wildfire Outages and Public Safety Power Shutoff (PSPS):

A PSPS notification may be sent to the public when an electric service proactively turns off power to reduce the risk of wildfire when conditions threaten the ability to safely operate the grid. The Washington County Emergency Management webpage provides regular messaging on the status of a PSPS.

Hazardous Materials Handlers / Release Notifications:

In accordance with state law (ORS 466.635; ORS 824.088) and federal law (OAR 345-60-030), handlers, any employees, authorized representatives, agents, or designees of handlers shall, upon discovery, immediately report any release or threatened release of hazardous materials to the Oregon Emergency Response System (OERS). The purpose of the Oregon Emergency Response System (OERS) is to coordinate and manage state resources in response to natural and technological emergencies and civil unrest involving multi-jurisdictional cooperation between all levels of government and the private sector.

County Notifications:

Washington County uses the Everbridge Alert System to provide critical information quickly in a variety of situations, such as severe weather, unexpected road closures, missing persons, and evacuations of buildings or neighborhoods.

State Notifications:

OR-Alert is a statewide alerts, warnings, and notifications (AWN) systems, enabling real-time sharing of hazard information across Oregon's 36 counties and tribal governments. This technology also allows county emergency managers to access notification tools including FEMA's Integrated Public Alerts and Warnings System (IPAWS) which is capable of issuing messaging to all cell phones in a geographic area.

Federal Notifications:

- Emergency Alert System (EAS) is a national public warning system that requires radio and TV broadcasters, cable TV, wireless cable systems, satellite and wireline operators to provide the President with capability to address the

American people within 10 minutes during a national emergency through [Wireless Emergency Alerts](#), to radio and television via the [Emergency Alert System](#).

- The Integrated Public Alert & Warning System (IPAWS) is FEMA's national system for local alerting that provides authenticated emergency and life-saving information to the public through mobile phones and utilizing [National Oceanic and Atmospheric Administration's Weather Radio](#).

6.5 Staff Notification Process

City department executives notify staff through group text, email, and via telephonic call down lists. Notification and mobilization of City personnel are selected through department maintained procedures and may be alerted based on the type of event that occurs. Once an emergency has occurred, Field Incident Commander(s) and the EOC will establish communications with the EET.

The City has established an emergency services call list that includes phone numbers for city council members, executives, and department managers.

6.6 Emergency Public Information

The City Manager is the official spokesperson for the City. All departments will coordinate the development and dissemination of information to the general public, government offices and news media through multiple formats to ensure the widest distribution. The City will provide public communication that is timely, accurate, and accessible on multiple formats. Information regarding the incident's cause, size and current status will be communicated to the public, responders, and additional stakeholders (both directly affected and indirectly affected) on a scheduled basis. Additionally, the City will ensure public information is coordinated and integrated across departments, jurisdictions, agencies, the private sector, and non-governmental organizations (NGOs). During an emergency or significant incident, the City will provide information to the public about:

- What has happened;
- What actions City emergency response agencies have taken; and
- What the public needs to know and do in response to an emergency or significant incident such as evacuation or sheltering locations.

6.6.1 Field Level Operations

Field level operations regarding emergency public information distribution are in affect when operations regarding an incident occur without an activation of the EOC and/or JIC. Field-level incidents will be smaller in size and scope in comparison to EOC/JIC-level incidents and thus operations will be planned accordingly.

Protocol for Releasing Information

The Incident Commander will determine what available information is suitable for public release. Such information will then be released by the Public Information Officer (PIO). All information distributed, which may be crafted by Assistant PIOs appointed by the PIO, will be reviewed, and approved by the Incident Commander prior to dissemination.

At this level, information will be directly distributed from the field, as no EOC or JIC operations will be activated.

The PIO in the field will:

- Obtain briefings from the Incident Commander.
- Assess the need for any public alerts, warnings, and media advisories.
- Notify the media of any door-to-door notifications.
- Utilize multi-modal warning and notification systems to include social media, traditional media, text, voice and email alerts, captioned videos and formal/informal community or social networks.
- Have messages reviewed by the Incident Commander.
- Obtain approval for information to be released from the Incident Commander.
- Maintain a log and electronic copies of all previously released public alerts, warnings, and media advisories.

For additional information refer to the Emergency Services Annex Emergency Public Information Release Protocol section.

6.7 Cornelius Communication System

Radio Systems

The City of Cornelius has mobile radios in every marked vehicle. In addition, a number of hand-held units and charging stations are distributed throughout the City. The channels and frequencies vary from radio to radio.

City Telephone System

During normal business hours, all calls coming into the City are directed to each department.

Dispatch

Day-to-day dispatch responsibilities for the City of Cornelius Police and Fire Departments is contracted through the Washington County Consolidated Communications Agency (WCCCA). WCCCA was established to provide 9-1-1 service and public safety communications for police, fire, and emergency medical service for the City of Cornelius and participating jurisdictions.

WCCCA operates 24 hours a day, seven days a week, answering 9-1-1 and non-emergency calls from residents of Washington County and dispatches for 10 police agencies and 6 fire agencies. The Agency's area of responsibility covers 824 square miles and provides services for a population of 609,235.

The Police Department

The Police Department serves as the formal alert and warning and emergency message distribution point for the City of Cornelius. Emergency messages may be received via radio, telephone, or Law Enforcement Data System (LEDS) and will be distributed according to departmental procedures. Messages that affect the overall emergency preparedness of the City, such as information on the movement of hazardous materials or weather alerts will be distributed to the Police Department and the Fire Department.

It is the responsibility of the City Manager, in consultation with the Incident Commander, to determine what further notifications should be made and actions taken in response to the message. After normal working hours, the Police Department will use the City's contact list to communicate with staff. Once contact with the responding department's representative is made, it is the responsibility of that employee to determine and to activate the appropriate departmental response and which further contacts must be made. Each responding department will develop and maintain emergency contact call out lists or call tree to augment the emergency call out lists.

6.8 County Data Systems

The County will coordinate and support the City by implementing the following data systems; these include:

- WebEOC is the County's critical information management system. It is used by the County EOC and many of the cities and special districts to share incident-related situation and resource status information. The system is vendor-hosted but maintained and configured by the County.
- The State of Oregon's emergency information management system is used by the EOC to share incident related situation status information and submit resource requests.
- The County also maintains a satellite uplink/downlink system that can be used in an emergency to support limited data transmission and reception.

SECTION 7: ANALYSIS, REPORTING, AND PLANNING

This section describes the methodology the City will implement to collect, analyze, and disseminate incident information to support decision making and emergency planning.

The EOC is responsible for gathering timely, accurate, accessible, and consistent information during an emergency. Information is gained from field-level responders, inspections of infrastructure and facilities, windshield surveys to acquire damage assessments and human impact, and status calls and situation reports from other agencies at all levels of government. Information may also be collected from social media, calls from the community, and other public reports.

7.1 Data Assessment Process

Information collection priorities are dependent on the event and driven by immediate resource needs. Essential information will be collected by the EOC from the appropriate sections, DOCs, and field command posts. The EOC will then utilize the information management platform to provide a current common operating picture, long term strategies, and to disseminate or archive information pertaining to an event. Long-term collection and information dissemination strategies are also dependent on the type of event that occurs. The Planning Section within the EOC maintains and updates a list of essential stakeholders who receive situation reports and other essential information. Some commonly collected examples of essential information collected may include:

- Weather conditions and upcoming forecasts.
- Status of the responding agencies and of the overall incident.
- New or ongoing response objectives and operational needs.
- Impacts and/or threats to life safety, property, and the environment.
- Community lifeline impacts.
- Evacuation information, points, shelters, Points of Distribution, populations, etc.
- Impacts to departmental continuity of operations.
- Damage assessment data.
- Road closures.
- Essential City service impacts.

7.1.1 Sensitive Information Protocols

All information collected will follow proper protocols and procedures as it relates to fatality management, response and recovery operations, and City standard operating procedures. Prior to the sharing of any information, sensitive data will be reviewed and vetted by following proper EOC procedures/protocols. The EOC Manager, or their designee, will approve situation reports before they are disseminated. When the EOC is not activated, the City Manager will approve and disseminate information based on security protocols.

For additional information refer to the Emergency Services Annex attachment documents.

7.2 Rapid Assessment Reports

Rapid Assessment Reports are used during the first two hours of an emergency to provide an initial picture of the scope and magnitude of the situation. The Planning Section Chief is responsible for collecting and collating the data from each report into the Incident Action Plan (IAP) and the Executive Brief.

7.2.1 Critical Lifelines and Infrastructure Report

The City has identified key agencies as part of each Lifeline. Lifeline status will be reported as part of the situation report process and can be used to provide information to inform EOC Situational Report (SitREP) and for short and long-term disaster planning. The Public Works department is responsible for developing the status of critical lifelines and infrastructure for the Planning Section to include in the SitREP and for the Incident dashboard. For further detail regarding critical lifelines and infrastructure refer to the Critical Infrastructure Annex.

7.2.2 Damage Assessment Report

Damage assessment is conducted by the Public Works department in the following three phases:

Rapid Assessment: Conducted immediately after impact, provides the Incident Commander with information to assess the situation and determine resource needs.

Initial Damage Assessment: Provides supporting information to Washington County for the City's state of emergency declaration. Whenever a request for state assistance is contemplated, an Initial Damage Assessment is coordinated by the City EOC with the County. The County EOC will request pertinent information from the City EOC Planning Section to include in the assessment.

Preliminary Damage Assessment: An in-depth analysis of long-term effects and costs of the emergency done with the combined efforts of local, state, federal agencies, and the American Red Cross.

Logistics may be asked to arrange lodging, office space, document reproduction services, etc., for state and federal damage assessment teams. For additional details refer to the Emergency Services Annex.

7.3 EOC Reports

The EOC Planning Section produces the following reports and plans when the EOC is activated. The following section describes each document.

7.3.1 Common Operating Picture

Each department is responsible for determining, within their area of responsibility, what the impacts are on the community and their ability to continue to provide services. For example, through an assessment, a department may determine that one of its buildings has been evacuated. By itself, this information does not paint a complete picture; what services were provided by units housed within the evacuated building; or are there specialized resources that are now inaccessible.

An assessment of what has happened can take many forms depending on the nature of the incident. Daily, responders utilize their training and experience to rapidly assess incidents they respond to (so called “routine” emergencies). In contrast, during the response to a major incident this may be more difficult, the initial assessment will likely be incomplete due to initial conditions present; communication systems may be inoperable or overloaded, responders may not be able to access the most heavily impacted areas or pressing life safety issues may limit how much time responders can devote to conducting a detailed assessment.

Once the EOC is activated, assessments provided by City departments and other jurisdictions are consolidated into various situation reports which are disseminated widely. Further, more specialized assessments, evaluations and inspections will be conducted as response transitions to recovery.

The Planning Section is responsible for the collection and organization of incident damage information and ensures the data is recorded, analyzed/vetted, reported, displayed, and disseminated to EOC staff and partners. It is recognized that in a catastrophic incident, even conducting assessments may not be possible until sufficient resources can be mobilized and brought to the incident scene. Department assessments inform the Incident Situation Reports (SitREP) that are included in the Incident Commander brief to the Emergency Executive Team.

7.3.2 Incident Situation Reports (SitREP)

Situation Reports are brief narratives that present a concise picture of the emergency situation and are prepared for specific time periods. At the beginning of an emergency response, the SitREP will be developed daily by the Planning Section Chief for the Incident Commander to brief the Executive Emergency Group. EOC and Planning staff will determine appropriate times for submitting data and issuing Situation Reports. SitREP development uses the following tiered structure across all levels of the response:

- **Level 1 Disaster Incident: Emergency Executive Team SitREP** includes executive-level information summarizing the situation, condition, critical impacts, actions, and limiting factors for each lifeline.

- **Current Situation:** Includes the most pertinent information in each stage of response.
- **Lifeline (Infrastructure) Condition:** Is based on the underlying components, and is informed by situational awareness reports, impact assessments, and conversing with partners across public, private, and non-profit sectors.
- **Additional Products may Include:** Response Maps, Public Information Status Report, Staff Status report, the Emergency Operations Center (EOC) Status Report, and overall posture including Emergency/Disaster Declarations.

Level 2 Major Incident: Emergency Executive Team SitREP identifies the status, impact, actions, limiting factors, and estimated time to condition change and re-establishment requirements for response directives as well as an overall resource picture.

This document provides greater detail than Level 1 based on information received as part of the information collection process. For smaller events, a Level 1 SitREP may be utilized over a Level 2 if there are limited City damage/impacts.

Level 3 Minor incident: Department Leadership SitREP serves as a formalized process for collecting and analyzing event information to assess potential escalation and/or monitor community statuses and impacts.

7.3.3 Incident Action Plan (IAP)

The Incident Action Plan (IAP) provides clear direction that includes a comprehensive list of the tactics, resources, and support needed to accomplish the objectives. The various steps in the process, executed in sequence, provides a comprehensive response. These steps support the accomplishment of objectives within a specified time. The IAP is the framework that decision makers communicate their expectations and provide clear guidance to those managing the incident. The IAP is developed by the Planning Section and includes the following actions:

- Informs incident personnel of the incident objectives for the operational period, the specific resources that will be applied, actions taken during the operational period to achieve the objectives, and other operational information (e.g., weather, constraints, limitations, etc.).
- Informs partners, EOC staff, and volunteer organizations of the objectives and operational activities planned for the coming operational period.
- Identifies work assignments and provides a roadmap of operations during the operational period to help individuals understand how their efforts affect the success of the operation.
- Shows how specific supervisory personnel and various operational elements fit into the organization.

- Often provides a schedule of the key meetings and briefings during the operational period.

7.4 Supplemental Reports

Hazardous Materials Spill Reporting – If the City is responsible for reporting the release of hazardous materials of a type or quantity to state and federal agencies. If the party responsible for a reportable spill cannot be located, the on-scene Incident Commander will ensure that the required report(s) are made.

Initial Emergency Report – This short, verbal report should be prepared and transmitted by the Emergency Operations Center (EOC) to Washington County Emergency Management or to the Washington County EOC when an on-going emergency incident appears likely to worsen and assistance may be needed from other local governments or the state.

Situation Report – A daily (or more frequent) situation report should be prepared and distributed by the Emergency Operations Center during major emergencies or disasters. Use ICS-209L-1 Incident Status form.

7.5 Information Management

During a complex incident, the amount of information available has the potential to overwhelm any information management process or system. Thousands of separate datum are collected, analyzed, developed, and disseminated every operational period. The most effective means for maintaining situational awareness, common operating picture and problem solving is to provide multiple methods of communicating; these include:

- The Incident Commander provides daily briefs to the Emergency Executive Team.
- The EOC Manager briefs the entire EOC staff on the situation.
- The EOC Operations Section conducts “stand up” meetings with EOC Branch Directors to coordinate actions and information several times during the operational period.
- The EOC Planning Section Chief facilitates planning meetings, as part of the EOC planning cycle where information is shared.
- EOC Department Representatives meet throughout the operational period as needed.

Incident information management is provided to City staff, partnering agencies, and community members utilizing several methods; these include:

Department Operations Center (DOC) – Department Public Information Officers (PIOs) will collect, analyze, develop, and release timely, accurate, and important department-level public information with the IC's approval to the public and media, e.g., road closure information.

Emergency Operations Center (EOC) – When the EOC is activated, City PIOs will collect, analyze, develop, coordinate, and release timely, accurate, and important public information with the IC's approval to the public and media. Coordination of media releases will be made with the City EOC.

Joint Information System (JIS) – If this function is needed to assist Public Information Officers (PIOs) in the performance of their tasks, Washington County may activate a JIS to collect, coordinate, and disseminate timely, accurate, and approved public information messages. A JIS may be managed at the County EOC, regional EOC if activated, or a location near the impacted area.

City Public Information Center – Under the direction of the PIO provides emergency information and recommended actions to the public in support of DOC/EOC coordinated operations. It also provides functions as a call-center fielding public inquiries regarding the incident.

7.6 Method of Information Sharing

Given the large number of potential, and at times overlapping, incident scenarios and missions, it is impossible and unwise to develop a rigid doctrine. City departments are required to share as much information between departments and emergency partners as possible. Once the EOC is activated, information sharing about operations will continue between departments while also sharing with the EOC. The benefit of information regarding operations that are currently underway or anticipated is vital for several reasons:

- It promotes unity of effort and prevents conflicts between various operations.
- It contributes to a safer response.
- Since no commander or supervisor can have a complete understanding of all the impacts, sharing operational information facilitates a way for everyone to gain a better picture of the situation.
- At minimum, information should be shared with the department responsible for leading the tactical response in the field.

7.6.1 Information Dissemination

Rapid information will be shared to and from deployed field units, City departments, county, and other entities via direct communication when necessary, including telephone, email, or radio. Daily, non-urgent information will be shared via Situation

Reports or via the City's website. Disinformation will be immediately corrected by the Public Information Officer and all media and social outlets as well as internal communication to City staff will be updated.

SECTION 8: ADMINISTRATION, LOGISTICS, AND FINANCE

This section describes standard administrative and financial policies and procedures to ensure accurate tracking and accounting for disaster costs to support response and recovery activities.

Adherence to standard administrative and financial procedures is critical to ensure resources and funding to support response and recovery activities are accurately tracked and accounted for. Standard administrative and financial practices also support proper cost accounting to obtain any reimbursement provided through disaster assistance programs.

Each department is required to have documented internal administrative procedures to track expenditures. City departments track expenditures for incident activities using the disaster code created by the Finance Director. Departments are required to track all expenditures specifically related to an incident including personnel costs such as straight and overtime payroll costs and expenditures. Responding departments are also required to have in place documented internal administrative procedures for requesting, fulfilling, and tracking internal resource requests, department to department (DOC-to-DOC) resource requests, field to department (Field-to-DOC) and department to EOC (DOC-to-EOC).

The City Finance Director will provide the EOC Finance Section Chief with procedures for monitoring spending, recording, and collecting financial documentation as part of the incident reimbursement process.

8.1 Administration and Finance

Expenditure reports should be submitted to the Logistics Section and managed through the Section Chief (Finance Director, or designee) to identify budgetary shortfalls. The Logistics Section will support procurement issues related to personnel; both volunteer and paid. In addition, copies of expense records and all supporting documentation should be submitted for filing Federal Emergency Management Agency (FEMA) Public Assistance reimbursements.

8.2 Emergency Fiscal Management

During an emergency, the City is likely to find it necessary to redirect City funds in order to effectively respond to the incident. The authority to adjust department budgets and funding priorities rests with the City Council. If an incident in the City requires major redirection of City fiscal resources, the following actions will be implemented:

- The City Council will meet to decide how to respond to the emergency funding needs.
- The Finance Section Chief will track expenditures related to the incident.
- The City Finance Director will develop a budget adjustment document for the City Manager to present to the City Council.
- In order to facilitate tracking of financial resources committed to the incident and to provide the necessary documentation, an emergency charge code for all

incident-related personnel time, losses, and purchases will be established by the Finance Director.

8.2.1 Agreements and Contracts

Should local resources prove to be inadequate during an incident, requests for assistance will be made to other local jurisdictions, agencies, and private service providers in accordance with existing mutual-aid agreements, contracts, and agreements. Such assistance may include equipment, supplies, or personnel. All agreements will be entered into by authorized officials and should be in writing whenever possible.

The City Manager will be informed of all incident-related agreements, contracts, and requests for assistance prior to finalization.

8.2.2 Incident Cost Reporting

All departments participating in response and recovery activities will maintain detailed records of their costs for emergency operations to include:

- Purchases (should be made with City-issued purchase cards whenever possible).
- Personnel, including overtime and food.
- Equipment operations.
- Leased or rented equipment.
- Contract services to support emergency operations.
- Specialized supplies expended for emergency operations.
- Personnel and equipment obtained through mutual aid or other agreements.
- Support provided to outside entities (e.g., county, state, and/or federal teams).

These records may be used to recover costs from the responsible party or insurers or as a basis for requesting financial assistance for certain allowable response and recovery costs from the county, state, and/or federal government.

8.2.3 Consumer Protection Process

Consumer complaints regarding alleged unfair or illegal business practices might occur in the aftermath of a disaster. Such complaints will be referred to the City Attorney for review.

8.3 Logistics

During the initial stages of an incident, resource procurement processes are managed at the field incident response level. Each responding agency maintains, deploys, and procures resources specific to department operations. However, once an

incident requires resources outside the department or responding agency, resource requests are elevated to the Emergency Operations Center.

Resource requests are submitted from the City EOC to the County EOC according to provisions outlined under ORS Chapter 401. All assistance requests are to be made through County Emergency Management via the County EOC. County Emergency Management will process and fill the request or coordinate with the state to fulfill the request.

In the case of emergencies involving fires threatening life and structures, the Conflagration Act (ORS 476.510) can be invoked by the Governor through the Office of the State Fire Marshal. This act allows the State Fire Marshal to mobilize and fund fire resources throughout the State during emergencies. The Cornelius Fire Chief and the Washington County Fire Defense Board Chief assess the status of the incident(s) and, after determining that all criteria have been met for invoking the Conflagration Act, will notify the State Fire Marshal via the Oregon Emergency Response system (OERS). The State Fire Marshal will review the information and notify the Governor, who authorizes the act.

8.3.1 EOC Resource Request Process

If a responding City department in the field cannot procure a resource through their own departmental processes, the request will be submitted to the City EOC, when activated, and will firstly be managed by the Operations Section and its activated branches.

Resource sharing amongst responding agencies is accomplished to ensure that readily available resources managed by the City are utilized before seeking outside resources.

Logistics Section

If the Operations Section is unable to procure a resource, the request is sent to the Logistics Section on the condition the request is not for contracted services. The Logistics Section, fulfills commodity, facility, personnel, technology, and ground transportation requests so long as the request specifications meet fulfillment requirements (i.e., an adequate funding source, the requesting department, date needed by, delivery information, etc.). The EOC Logistics Section will then work to acquire the resource through City warehouses, departments, and vendors.

Emergency Contracted Services

Per Cornelius Municipal Code Chapter 3.20.050 the City may enter into a public contract without competitive solicitation if an emergency exists. Regardless of the dollar value of the contract, when the City enters into an emergency contract the City Council, City Manager, or another officer authorized by the City shall declare

the existence of the emergency which authorizes the City to enter into an emergency contract. Any contract awarded under this exemption and delegation shall be awarded within 60 days following declaration of the emergency unless an extension is granted by the City Council.

Requests for Contracted Services

During an emergency, City departments may have to meet urgent needs by procuring resources to supplement existing goods and services already under City contract. In the instance the request is for contracted services, the request is sent to the appropriate City department that already has a contract for that service in place. The requesting department will “piggyback” requests for services off of the existing contract. However, if the request necessitates services outside existing service contracts, the City Manager, Finance Director, and City Attorney will determine if an existing service contract requires amendment or a new one should be developed to meet the needs of the request.

Donations Management

Management of donations will be facilitated through the Logistics Section Donation Management Unit. The EOC will implement the donation management process by identifying resource needs and working to fulfill requests through collaboration with the appropriate City department and vetted nonprofit or private sector business. When specific donation items are needed to meet needs, the EOC Donation Management Unit will coordinate with the Joint Information Center or the lead Public Information Officer (PIO) to communicate with the public. The Unit will facilitate management of such items. Coordination of donated goods occurs between EOC Management and the Logistics section when requests for donations, volunteers and other appropriate requests are made. The EOC will coordinate with Logistics safety engineers to ensure procured resources comply with safety requirements.

8.4 Documentation and Timekeeping

During an emergency situation or incident, it is important to keep a record of staff assignments and costs related to the response and recovery from the emergency/incident. Each department has their own internal processes for ensuring proper documentation of actions, incident-specific cost tracking, personnel time keeping, and record retention of these documents. In accordance with standard cost accountability practices for unique events and human-caused and/or natural disasters, all City departments are required to document their financial costs of labor, materials, and equipment related to the event. Each City department operates their respective accounting practices within City’s guidelines, Oregon Revised Statute 401, and the

Federal Code of Regulations Title 44 of the Stafford Act to maximize potential reimbursement eligible costs and to minimize ineligible costs.

SECTION 9: PLAN DEVELOPMENT AND MAINTENANCE

This section describes policies and procedures the City will utilize to ensure this Plan is regularly reviewed and updated.

This plan has been developed to describe City-wide response functions and capabilities and is to be used by each department to develop their own Standard Operating Procedures (SOPs) specifically for their department to direct tactical operations. When developing SOPs, each department is to take into consideration all the activities identified in this Plan related to their own department, as well as how those activities interact with, support, or require support from other departments. Departments must ensure that updates to their SOPs are inclusive of planning for people with disabilities and others with access and functional needs. If, at any time, any department identifies a conflict between their responsibilities described in this Plan and how they relate to or support another departments listed activities, the solution will be immediately reported to the City Manager.

9.1 Plan Maintenance

If, at any time, a department, agency, or stakeholder changes, develops, or amends any policy, procedure, or operation that will change or affect the contents of this Plan, that entity shall immediately notify the City Manager.

Periodic revisions will occur in alignment with the planning cycle and as updates are identified through real-world events, training, and exercises. The City Manager will facilitate the changes. Such corrections are to be reflected within the Record of Changes in this document.

City Department Planning Responsibilities.

All City departments/divisions have the same common tasks in terms of developing, updating, reviewing, and maintaining this plan:

- Direct selected personnel to participate in reviewing updated policies and procedures.
- Direct selected personnel to participate in the development of operating guidelines to implement assigned duties within this plan.
- Direct selected permanent personnel to participate in training and in exercising the plan to ensure preparedness. (Permanent employees include on-call staff, but not seasonal or temporary staff.)
- Establish internal lines of succession of authority.
- Protect Department vital records, materials, facilities, and services.
- Develop Department-specific inventories of resources that might be needed and available in an emergency.
- Develop and maintain mutual aid agreements to augment resources.

9.2 Plan Review Cycle

The following plan review cycle will be followed by City departments to ensure the entire plan is reviewed every two (2) years. The City Manager is responsible for coordinating this review, with the assistance of other subject matter experts. The entire Plan and all Annexes will be reviewed every 2 years and revised every 5 years.

9.3 Training and Exercise

The City Manager will regularly exercise and coordinate updates to this plan. Mandated training and exercises are needed to examine and maintain the effectiveness of the plan. These preparedness activities ensure that established operational concepts are sound, and that personnel are adequately trained to carry out necessary functions in times of an emergency. In addition, such training and exercises provide a basis for updating and revising this plan and for the identification of inadequate resources.

Training will include participation in basic classroom presentations covering the National Incident Management System (NIMS) and Incident Command System (ICS) in addition to training related to specific positions within the EOC. Incident management training requirements may change from year-to-year as specified in the Fiscal Year NIMS Implementation Objectives published by the Department of Homeland Security and FEMA.

Training and exercises will be evaluated by participants and observers. Following each exercise an after-action review will be conducted to determine the need to change specific elements of the plan as required. City departments and divisions shall support emergency management by allowing selected personnel to participate in ongoing disaster training and education programs as well as annual exercises of this plan.

9.4 After Action Report (AAR)

An After Action Report (AAR) compiles information related to operations by all responders including City and external partners, for event analysis. AARs often form the basis of the City's efforts to improve response and recovery processes through the preparedness concepts of planning, organizing, equipping, training, exercising and evaluation. Following each event or exercise, after-action assessments will recommend changes, as required, to specific sections/elements of the plan.

The City Manager is responsible for organizing and conducting a critique following the conclusion of any incident or exercise involving EOC activation. The critique will entail both written and verbal input from appropriate participants. An AAR will be developed when an activation meets one of the following criteria:

- An event necessitates an EOC Level II activation or above.

- The City declares a local emergency.
- At the discretion of the City Manager.

SECTION 10: AUTHORITIES AND FOUNDATIONAL DOCUMENTS

10.1 Authorities

FEDERAL

Homeland Security Presidential Directive 5: Management of Domestic Incidents (Bush, 2003)

Presidential Policy Directive 8: National Preparedness (Obama, Presidential policy directive/PPD-8: National preparedness, 2011)

Public Law 113-2 The Sandy Recovery Improvement Act of 2013 (United States 113th Congress, 2013)

Public Law 107-296 The Homeland Security Act of 2002 (United States 107th Congress, 2002)

Public Law 109-295 The Post-Katrina Emergency Management Reform Act (United States 109th Congress, 2007)

Public Law 93-288 Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (Federal Emergency Management Agency, 2019)

Federal Civil Defense Act of 1950, PL 81-950 as amended

The Disaster Relief Act of 1974, PL 93-288 as amended

Robert T. Stafford Disaster Relief and Emergency Assistance Act, PL 100-707

Title III, of the Superfund Amendments and Reauthorization Act of 1986, PL 99-499 as amended

STATE

Oregon Administrative Rules Chapter 104 Oregon Emergency Management Department (Oregon Military Department)

Oregon Revised Statutes (ORS) 279B.080 Emergency Procurements (Oregon State Legislature, 2019)

ORS 294.481 Authorization to Receive Grants or Borrow or Expend Money to Respond to Public Emergency (Oregon State Legislature, 2019)

ORS 401 Emergency Management and Services (Oregon State Legislature, 2019) and (Oregon State Legislature, 2020)

ORS 402 Emergency Mutual Assistance Agreements (Oregon State Legislature, 2019)

ORS 403 Public Safety Communications System (Oregon State Legislature, 2019)

ORS 404 Search and Rescue (Oregon State Legislature, 2019)

ORS 431 State and Local Administration and Enforcement of Health Laws (Oregon State Legislature, 2019)

ORS 433 Disease and Condition Control, Mass Gatherings, and Indoor Air (Oregon State Legislature, 2019)

ORS 476 State Fire Marshal and Protection from Fire Generally (Oregon State Legislation, 2019)

ORS 477 Fire Protection of Forests and Vegetation (Oregon State Legislation, 2019)

COUNTY

- Washington County 235, Ordinance Providing Procedures for Declaration of Emergency
- Washington County Code, Chapter 8.36
- Washington County Resolution and Order 84-219 Emergency Management Functions
- Washington County Resolution and Order 95-56 Emergency Management Functions
- Washington County Resolution and Order 05-150 Adopting NIMS
- Emergency Management Cooperative Intergovernmental Agreement

CITY

- Cornelius Municipal Code: Chapter 2.60: State of Emergency
- Cornelius Municipal Code: Chapter 3.20; 3.20.050: Emergency Contracts
- Cornelius Municipal Code: Chapter 16.20: Shelter Siting
- Cornelius Municipal Code: Chapter 3.20; 12.50.130: Parks and Recreation Emergency conditions
- Cornelius Municipal Code: Chapter 12.45: Reimbursement Districts
- Cornelius Municipal Code: Chapter 15.10: Dangerous Buildings
- Cornelius Municipal Code: Chapter 18.90: Floodplain District
- Cornelius Municipal Code: Chapter 10.05: General Provisions

VOLUNTEER, QUASI-GOVERNMENTAL

American National Red Cross Federal Charter

10.2 Foundational Documents

CRISIS RESPONSE AND DISASTER RESILIENCE 2030 (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2012)

FDOC 104-008-1: A WHOLE COMMUNITY APPROACH TO EMERGENCY MANAGEMENT (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2011)

FEMA ADMINISTRATOR'S INTENT: F.Y. 2015-2019 (FUGATE, 2013)

FEMA INCIDENT MANAGEMENT AND SUPPORT KEYSTONE (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2011)

FEMA PUBLICATION 1: WE ARE FEMA (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2019)

FEMA STRATEGIC PLAN 2018-2022 (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2018)

NATIONAL DISASTER HOUSING STRATEGY (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2009)

NATIONAL DISASTER RECOVERY FRAMEWORK 2ND EDITION (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2016)

NATIONAL INCIDENT MANAGEMENT SYSTEM 3RD EDITION (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2017)

NATIONAL PREPAREDNESS GOAL 2ND EDITION (DEPARTMENT OF HOMELAND SECURITY, 2015)

NATIONAL RESPONSE FRAMEWORK 4TH EDITION (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2019)

DISASTER RECOVERY REFORM ACT (DRRA) ANNUAL REPORT (FEDERAL EMERGENCY MANAGEMENT AGENCY, 2019)

OREGON DEPARTMENT OF EMERGENCY MANAGEMENT, EMERGENCY OPERATIONS PLAN, 2018

AMERICANS WITH DISABILITIES ACT OF 1990, AS AMENDED.

DEVELOPING AND MAINTAINING EMERGENCY OPERATIONS PLANS.
COMPREHENSIVE PREPAREDNESS GUIDE (CPG) 101, VERSION 3.0, 2021.

DATA SOURCE: 2021 US CENSUS BUREAU

WASHINGTON COUNTY EMERGENCY OPERATIONS PLAN, 2024

WASHINGTON COUNTY HAZARD MITIGATION PLAN, 2023

SECTION 11: ACRONYMS AND TERMINOLOGY

11.1 Acronyms

The following are acronyms as they may be used in this plan document:

AAR	After Action Report
AHIMT	All Hazard Incident Management Team
ARC	American Red Cross
BOR	Bureau of Reclamation
CBRNE	Chemical, Biological, Radiological, Nuclear, Explosive
CC	Community Commercial
CERT	Community Emergency Response Team
CFD	Cornelius Fire Department
CIKR	Critical Infrastructure Key Resources
City	City of Cornelius
COG	Continuity of Government
COOP	Continuity of Operations Plan
County	Washington County
DEQ	Oregon Department of Environmental Quality
DOGAMI	Oregon Department of Geology and Mineral Industries
DSHS	Department of Social and Health Services
EAS	Emergency Alert System
ECC	Oregon Emergency Coordination Center
EET	Emergency Executive Team
EMAC	Emergency Management Assistance Compact
EMP	State of Oregon Emergency Management Plan
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
ESF	Emergency Support Function
FA	Functional Annex
FEMA	Federal Emergency Management Agency

FGF&R	Forest Grove Fire & Rescue
HazMat	Hazardous Materials
HSEEP	Homeland Security Exercise and Evaluation Program
IA	Incident Annex
IAP	Incident Action Plan
IC	Incident Commander
ICS	Incident Command System
IDA	Initial Damage Assessment
LEDS	Law Enforcement Data System
MACS	Multi-Agency Coordination System
FGF&R	Cornelius Fire & Rescue
MOU	Memorandum of Understanding
NGO	Nongovernmental Organization
NIMS	National Incident Management System
NOAA	National Oceanic and Atmospheric Administration
NRC	National Response Center (NRC)
NRF	National Response Framework
NTSB	National Transportation Safety Board
OAR	Oregon Administrative Rules
ODA	Oregon Department of Agriculture
ODOT	Oregon Department of Transportation
ODEM	Oregon Department of Emergency Management
OEM	Office of Emergency Management
OERS	Oregon Emergency Response System
ORS	Oregon Revised Statutes
OSP	Oregon State Police
ORS	Oregon Revised Statutes
PIO	Public Information Officer
PNEMA	Pacific Northwest Emergency Management Arrangement

SA	Support Annex
SITREP	Situation Report
SOG	Standard Operating Guidance
SOP	Standard Operating Procedure
State	State of Oregon (governing body)
TCC	Town Center Core (TCC)
TCT	Town Center Transition (TCT)
UC	Unified Command
USDA	United States Department of Agriculture
USDOT	United States Department of Transportation
WCCCA	Washington County Consolidated Communications Agency

11.2 Terminology

Access Control Point: Designated sites identifying critical locations that can be used to control egress and ingress into a certain area.

Actual Event: A disaster (natural or human-caused) that has warranted action to protect life, property, environment, public health, or safety. Natural disasters include earthquakes, hurricanes, tornadoes, floods, etc.; human-caused (either intentional or accidental) incidents can include chemical spills, terrorist attacks, explosives, biological attacks, etc.

Acute Exposure: Exposures that occur for relatively short periods of time, generally hours to 1-2 days.

Acutely Toxic Chemicals: Chemicals that can cause both severe short and long-term health-effects after a single, brief exposure (short duration). These chemicals can cause damage to living tissue, impairment of the central nervous system, severe illness or, in extreme cases, death when ingested, inhaled, or absorbed through the skin.

After Action Report: The After Action Report documents the performance of exercise-related tasks and makes recommendations for improvements. The Improvement Plan outlines the actions that the exercising jurisdiction(s) plans to take to address recommendations contained in the After Action Report.

Agency Representative: A person assigned by a primary, assisting, or cooperating State, local, or tribal government agency or private entity that has been delegated authority to make decisions affecting that agencies or organization's participation in incident management activities following appropriate consultation with the leadership of that agency.

Agency: A division of government with a specific function offering a particular kind of assistance. In ICS, agencies are defined either as jurisdictional (having statutory responsibility for incident management) or as assisting or cooperating (providing resources or other assistance).

All Hazards: Any incident caused by terrorism, natural disasters, or any CBRNE accident. Such incidents require a multi-jurisdictional and multi-functional response and recovery effort.

All Hazard Incident Management Team: A multi-agency/multi-jurisdictional team used for extended incidents. It is formed and managed at the local, state, or tribal level and includes a designated team of trained personnel from different departments, organizations, agencies, and jurisdictions.

Allocation: The process of designating where evacuees or shelterees would go for protective shelter, temporary lodging, or feeding.

Area Command (Unified Area Command): An organization established (1) to oversee the management of multiple incidents that are each being handled by an ICS organization, or (2) to oversee the management of large or multiple incidents to which several Incident Management Teams have been assigned. Area Command has the responsibility to set overall strategy and priorities, allocate critical resources according to priorities, ensure that incidents are effectively managed, and ensure that objectives are met and strategies followed. Area Command becomes Unified Area Command when incidents are multi-jurisdictional. Area Command may be established at an emergency operations center facility or at some location other than an incident command post.

Area Warning Center: The public safety agency communication facility having responsibility for warning jurisdictions within a designated area.

Assessment: The evaluation and interpretation of measurements and other information to provide a basis for decision making.

Assignments: Tasks given to resources to perform within a given operational period that are based on operational objectives defined in the IAP.

Assistant: Title for subordinates of principal Command Staff positions. The title indicates a level of technical capability, qualifications, and responsibility subordinate to the primary positions. Assistants may also be assigned to unit leaders.

Assisting Agency: An agency or organization providing personnel, services, or other resources to the agency with direct responsibility for incident management. See also Supporting Agency.

Audit: Formal examination of an organizations or individual's accounts; a methodical examination and review.

Available Resources: Resources assigned to an incident, checked in, and available for a mission assignment, normally located in a Staging Area.

Branch: The organizational level having functional or geographical responsibility for major aspects of incident operations. A branch is organizationally situated between the section and the division or group in the Operations Section, and between the section and units in the Logistics Section. Branches are identified by the use of roman numerals or by functional area.

Capability Assessment (CA): A formal measurement of current capabilities against standards and criteria that have been established as necessary to perform basic emergency management functions.

Capability and Hazard Identification Plan (CHIPS): A process implemented by the federal government (FEMA) that identifies the potential hazards that could affect a

jurisdiction, the status of their capabilities to meet those hazards and their plans for addressing identified capability shortfalls.

Chain-of-Command: A series of command, control, executive, or management positions in hierarchical order of authority.

Check-In: The process through which resources first report to an incident. Check-in locations include the incident command post, Resources Unit, incident base, camps, staging areas, or directly on the site.

Chemical Transportation Emergency Center (CHEMTREC): Located in Washington, D.C., this facility provides 24-hour assistance in dealing with chemical transportation emergencies.

Chief: The ICS title for individuals responsible for managing the following functional sections: Operations, Planning, Logistics, Finance/Administration, and Intelligence (if established as a separate section).

City: When capitalized, refers to the governing body of the City of Cornelius.

Civil Defense Emergency: An Emergency declared by the President of the United States or Congress pursuant to applicable federal law finding that an attack upon the United States has occurred or is anticipated and that national safety requires the invocation of the emergency authority provided for by civil law.

Command: The act of directing, ordering, or controlling by virtue of explicit statutory, regulatory, or delegated authority.

Command Staff: In an incident management organization, the Command Staff consists of the Incident Commander; the special staff positions of Public Information Officer, Safety Officer, Liaison Officer; and other positions as required who report directly to the Incident Commander. They may have an assistant or assistants, as needed.

Common Operating Picture: A broad view of the overall situation as reflected by situation reports, aerial photography, and other information or intelligence.

Communications Unit: An organizational unit in the Logistics Section responsible for providing communication services at an incident or an EOC. A Communications Unit may also be a facility (e.g., a trailer or mobile van) used to support an Incident Communications Center.

Congregate Care Facility: Facilities, to include public and private buildings, in reception areas that may be used to lodge and accommodate evacuees. Generally, assigned space is approximately 40 square feet per person.

Contingency Plan: A document developed to identify and catalog all the elements required to respond to an emergency, to define responsibilities and specific tasks, and to serve as a response guide.

Cooperating Agency: An agency supplying assistance other than direct operational or support functions or resources to the incident management effort.

Coordinate: To advance systematically an analysis and exchange of information among principals who have or may have a need to know certain information to carry out specific incident management responsibilities.

Corrective Action: Improved procedures that are based on lessons learned from actual incidents or from training and exercises.

Corrective Action Plan: A process implemented after incidents or exercises to assess, investigate, and identify and implement appropriate solutions to prevent repeating problems encountered.

Crisis Relocation: The concept designed to move populations from areas at high risk to lower risk areas and to provide for their well-being (i.e., congregate care housing, feeding, etc.).

Critical Infrastructure: Systems and assets, whether physical or virtual, so vital to the United States that the incapacity or destruction of such systems and assets would have a debilitating impact on security, national economic security, national public health or safety, or any combination thereof. (Department of Homeland Security, National Response Plan, December 2004, pg. 64.)

Community Shelter Plan (CSP): A document (normally published in map-form) that enables a local government to give its people the answers to questions, "Where do I go for shelter?" and "What do I do?" when the warning sounds. The CSP designates specific shelters to be used by people working or living in specific areas of the community, thus allocating the people to the best available fallout protection. It is part of the Emergency Management Plan and is sometimes referred to as the In-Place Shelter Plan.

County: When capitalized, refers to the governing body of Washington County.

Disaster Application Center (DAC): A location established in a disaster area which houses all federal, state, and local agencies that deal directly with the needs of the individual victim. DACs are established only after a Presidential Declaration.

Decontamination: The reduction or removal of contaminating radioactive or chemical material from a structure, area, object, or person.

Deputy: A fully qualified individual who, in the absence of a superior, can be delegated the authority to manage a functional operation or perform a specific task. In some

cases, a deputy can act as relief for a superior and, therefore, must be fully qualified in the position. Deputies can be assigned to the Incident Commander, General Staff, and Branch Directors.

Direction and Control: The control group in the EOC during the emergency operation consists of the Chief Executive (Mayor/City Manager, etc.), the deputy, chiefs of the emergency operating services, and any supporting staff such as communications controller, public information officer, and legal advisor as deemed necessary.

Disaster: The occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural or human-caused incident including fire, flood, earthquake, wind, storm, wave action, oil spill, or other water contamination, radioactive activity, epidemic, air contamination, blight, draught, infestation, explosion, riot, hostile military or paramilitary action, or other public calamity requiring emergency action.

Disciplines: A group of personnel with similar job roles and responsibilities. (e.g., law enforcement, firefighting, HazMat, EMS).

Dispatch: The ordered movement of a resource or resources to an assigned operational mission or an administrative move from one location to another.

Division: The partition of an incident into geographical areas of operation. Divisions are established when the number of resources exceeds the manageable span of control of the Operations Chief. A division is located within the ICS organization between the branch and resources in the Operations Section.

Drill: A supervised instruction period aimed at testing, developing, and maintaining skills in a particular operation. A drill is often a component of an exercise.

EBS - Emergency Broadcast System: A network of broadcast stations and interconnecting facilities which have been authorized by the Federal Communications Commission to operate in a controlled manner during a war, state of public peril or disaster, or other national emergency - as provided by the Emergency Broadcast System Plan.

Essential Elements of Information (EEI). A standard information requirement that provides context, informs decision making, and contributes to analysis. EEIs can inform status, impacts, actions, and limiting factors for lifelines, components, or subcomponents.

Emergency Management Assistance Compact: An interstate mutual aid agreement that allows states to assist one another in responding to all kinds of natural and human-caused disasters. It is administered by the National Emergency Management Association.

Emergency Operations Centers: The physical location at which the coordination of information and resources to support domestic incident management activities normally takes place. An EOC may be a temporary facility or may be located in a more central or permanently established facility, perhaps at a higher level of organization within a jurisdiction. EOCs may be organized by major functional disciplines (e.g., fire, law enforcement, and medical services), by jurisdiction (e.g., Federal, State, regional, County, City, tribal), or some combination thereof.

Emergency Operations Plan: The “steady state” plan maintained by various jurisdictions for responding to a wide variety of potential hazards.

Emergency Protection Actions (Radiological): Measures taken after a release of radioactive materials to prevent or minimize radiation exposures to persons in the threatened area. Examples of emergency protection actions are area access control, evacuation, in-house shelter, decontamination, and respiratory protection.

Emergency Public Information: Information that is disseminated primarily in anticipation of an emergency or during an emergency. In addition to providing situational information to the public, it also frequently provides directive actions required to be taken by the general public.

Emergency Response Provider: Includes state, local, and tribal emergency public safety, law enforcement, emergency response, emergency medical (including hospital emergency facilities), and related personnel, agencies, and authorities. (See Section 2 (6), Homeland Security Act of 2002, Pub. L. 107-296, 116 Stat. 2135 (2002)). Also known as Emergency Responder.

Emergency: Absent a Presidential declared emergency, any incident(s), human-caused or natural, that requires responsive action to protect life or property. Under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, an emergency is any occasion or instance for which, in the determination of the President, Federal assistance is needed to supplement State and local efforts and capabilities to save lives and to protect property and public health and safety, or to lessen or avert the threat of a catastrophe in any part of the United States.

Emergency Executive Team (EET): Is responsible for providing policy and direction to the City Manager for response and recovery personnel to implement.

Emergency Medical Technician (EMT): An individual who has completed the required training and is licensed by the State of Oregon to perform emergency basic life support functions.

Emergency Operations Center (EOC): The site from which civil government officials (municipal, county, state, and federal) exercise direction and control in an emergency or disaster.

Emergency Public Information (EPI): Information, which is disseminated before, during and/or after an emergency which instructs and transmits direct orders to the public via the news media.

Evacuation Recommendation: A recommendation made by a presiding official to all or part of the population to evacuate from a stricken or threatened area, considered necessary for the preservation of life or other disaster mitigation response or recovery.

Evacuation: Organized, phased, and supervised withdrawal, dispersal, or removal of civilians from dangerous or potentially dangerous areas, and their reception and care in safe areas.

Evacuees, Spontaneous: Persons who might leave an area in periods of intense crisis in response to a real or feared threat, whether or not they are advised to.

Evaluation: The process of observing and recording exercise activities, comparing the performance of the participants against the objectives, and identifying strengths and weaknesses.

Event: A planned, non-emergency activity. The ICS can be used as the management system for a wide range of events, e.g., parades, concerts, or sporting events.

Exercise: An activity designed to promote emergency preparedness, test or evaluate emergency operations plans, procedures or facilities, to train personnel in emergency response duties, and to demonstrate operational capability. There are three specific types of exercises:

A. Tabletop Exercise: An activity in which elected and appointed officials and key agency staff are presented with simulated emergency situations without time constraints. It is usually informal, in a conference room environment, and designed to elicit constructive discussion by the participants as they attempt to examine and then resolve problems based on existing emergency operating plans. The purpose is for participants to evaluate plans and procedures and to resolve questions of coordination and assignment of responsibilities in a non-threatening format and under minimum stress.

B. Functional Exercise: An activity designed to test or evaluate the capability of an individual function or complex activity within a function. It is applicable where the activity is capable of being effectively evaluated in isolation from other emergency management activities. (Example: A Direction and Control Functional Exercise: an activity designed to test and evaluate the centralized emergency operations capability and timely response of one or more units of government under a stress environment. It is centered in an EOC or interim EOC and simulates the use of outside activity and resources.

C. Full Scale Exercise: An activity intended to evaluate the operational

capability of emergency management systems in an interactive manner over a substantial period of time. It involves the testing of a major portion of the basic elements existing within the emergency operations plan and organizations in a stress environment. This type of exercise includes the mobilization of personnel and resources, and the actual movement of emergency workers, equipment, and resources required to demonstrate coordination and response capability.

Expedient Shelter: Any shelter constructed in an emergency or crisis period on a crash basis by government, individuals, or single families.

Facility Survey (PPP) Survey: A listing of facilities which have a capability to lodge and feed evacuees.

Fallout Shelter: A habitable structure, facility, or space (public or private) used to protect its occupants from radioactive fallout. Space is allocated at 10 square feet per person.

Fallout, Radioactive: The process of the fallback to the earth's surface of particles contaminated with radioactive materials from a cloud of this matter formed by a nuclear detonation. The term is also applied in a collective sense to the contaminated particulate matter itself. The early (or local) fallout is defined, somewhat arbitrarily, as those particles which reach the earth within 24 hours after a nuclear explosion. The delayed (or worldwide) fallout consists of the smaller particles which ascend into the troposphere and stratosphere and are carried by winds to all parts of the earth. The delayed fallout is brought to earth mainly by rain or snow.

Federal: Of or pertaining to the Federal Government of the United States of America.

Federal Coordinating Officer (FCO): Responsible for the coordination of all federal disaster assistance efforts in the affected area. They work closely with the State Coordinating Officer (SCO) to assure effective implementation of assistance programs. The FCO is located in the Disaster Field Office.

Federal Preparedness Funding: Funding designated for developing and/or enhancing State, Territorial, local, and tribal preparedness capabilities. This includes all funding streams that directly or indirectly support Homeland Security initiatives, e.g., Center for Disease Control and Health Resources and Services Administration preparedness funds.

Federal Emergency Management Agency (FEMA): The federal agency charged with development of an Integrated Emergency Management System and with supporting emergency management and disaster assistance efforts at all levels of government.

Fixed Facility: A plant site where handling/transfer, processing, and/or storage of chemicals is performed.

Full Emergency Conditions: An incident involving a severe hazard or a large area which poses an extreme threat to life and property and that will probably require a large scale evacuation, or an incident requiring the expertise or resources of county, state, federal or private agencies/organizations.

Function: Refers to the five major activities in ICS: Command, Operations, Planning, Logistics, and Finance/Administration. The term “function” is also used when describing the activity involved, e.g., the planning function. A sixth function, Intelligence, may be established, if required, to meet incident management needs.

General Staff: A group of incident management personnel organized according to function and reporting to the Incident Commander. The General Staff normally consists of the Operations Section Chief, Planning Section Chief, Logistics Section Chief, and Finance/Administration Section Chief.

Governor’s Authorized Representative: The person named by the governor in the federal-stated agreement to execute on behalf of the state all necessary documents for disaster assistance following the declaration of an emergency or major disaster, including certification of application for public assistance.

Governor’s Proclamation - State of Disaster: The Governor, by executive order or proclamation, may declare a state of disaster if the governor finds a disaster has occurred or that the occurrence or threat of disaster is imminent.

Group: Established to divide the incident management structure into functional areas of operation. Groups are composed of resources assembled to perform a special function not necessarily within a single geographic division. Groups, when activated, are located between branches and resources in the Operations Section.

Groups, Institutionalized: Persons who reside in public and private group quarters of a varied nature rather than individual households. This includes hospitals, nursing homes, orphanages, group homes, colleges, universities, and correctional facilities. Residents generally lack household possessions or transportation or require special care and custody.

Hazard Analysis: In the context of HAZMAT planning, use of a simplified vapor dispersion model which looks at the movement of toxic or explosive vapors over distance at a concentration level of concern to determine whether the amount of chemical at a facility or in a transport container poses a threat to the surrounding community, requiring more detailed analysis and planning.

Hazard Mitigation Plan: A written plan that describes coordinated hazard mitigation planning and implementation measures to accomplish the prevention or reduction of the adverse impact of natural and human-caused hazards.

Hazard: A potential event or circumstance which presents a threat to life and/or property.

Hazard: Something that is potentially dangerous or harmful, often the root cause of an unwanted outcome.

Hazardous Materials (HAZMAT): Substances which, if released in an uncontrolled manner (i.e., spilled), can be harmful to people, animals, property, and/or the environment.

Homeland Security Exercise and Evaluation Program (HSEEP): A capabilities- and performance-based exercise program that provides a standardized policy, methodology, and language for designing, developing, conducting, and evaluating all exercises. Homeland Security Exercise and Evaluation Program also facilitates the creation of self-sustaining, capabilities-based exercise programs by providing tools and resources such as guidance, training, technology, and direct support. For additional information please visit the Homeland Security Exercise and Evaluation Program toolkit at <http://www.hseep.dhs.gov>.

Host Area: Those surrounding cities and counties that have been designated or assigned to receive residents from designated military, industrial, or population centers to reduce the vulnerability of the population to the effects of nuclear attack.

IEMS - Integrated Emergency Management System: A concept that applies mitigation, preparedness, response, and recovery activities to all-hazards in a local/state/federal partnership.

Improvement Plan: The After Action Report documents the performance of exercise-related tasks and makes recommendations for improvements. The Improvement Plan outlines the actions that the exercising jurisdiction(s) plans to take to address recommendations contained in the After Action Report.

Incident Action Plan: An oral or written plan containing general objectives reflecting the overall strategy for managing an incident. It may include the identification of operational resources and assignments. It may also include attachments that provide direction and important information for managing the incident during one or more operational periods.

Incident Command Post: The field location at which the primary tactical-level, on-scene incident command functions are performed. The ICP may be collocated with the incident base or other incident facilities and is normally identified by a green rotating or flashing light.

Incident Command System: A standardized on-scene emergency management construct specifically designed to provide for the adoption of an integrated organizational structure that reflects the complexity and demands of single or multiple

incidents, without being hindered by jurisdictional boundaries. ICS is the combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure, designed to aid in the management of resources during incidents. It is used for all kinds of emergencies and is applicable to both small and large, complex incidents. ICS is used by various jurisdictions and functional agencies, both public and private, to organize field-level incident management operations.

Incident Commander: The individual responsible for all incident activities, including the development of strategies and tactics and the ordering and the release of resources. The IC has overall authority and responsibility for conducting incident operations and is responsible for the management of all incident operations at the incident site.

Incident Management Team: The IC and appropriate Command and General Staff personnel assigned to an incident.

Incident Objectives: Statements of guidance and direction necessary for selecting appropriate strategy(s) and the tactical direction of resources. Incident objectives are based on realistic expectations of what can be accomplished when all allocated resources have been effectively deployed. Incident objectives must be achievable and measurable, yet flexible enough to allow strategic and tactical alternatives.

Incident: An occurrence or event, naturally or human-caused, that requires an emergency response to protect life or property. Incidents can, for example, include major disasters, emergencies, terrorist attacks, terrorist threats, wildland and urban fires, floods, hazardous materials spills, nuclear accidents, aircraft accidents, earthquakes, hurricanes, tornadoes, tropical storms, war-related disasters, public health and medical emergencies, and other occurrences requiring an emergency response.

Incident-Specific Hazards: Anticipated events that may or may not occur that require coordinated response to protect life or property, e.g., pandemic flu, avian flu, etc.

Initial Action: The actions taken by those responders first to arrive at an incident site.

Initial Response: Resources initially committed to an incident.

Intelligence Officer: The intelligence officer is responsible for managing internal information, intelligence, and operational security requirements supporting incident management activities. These may include information security and operational security activities, as well as the complex task of ensuring that sensitive information of all types (e.g., classified information, law enforcement sensitive information, proprietary information, or export-controlled information) is handled in a way that not only safeguards the information but also ensures that it reaches those who need it to perform their missions effectively and safely.

Interagency: An organization or committee comprised of multiple agencies.

Interoperability & Compatibility: A principle of NIMS that holds that systems must be able to work together and should not interfere with one another if the multiple jurisdictions, organizations, and functions that come together under NIMS are to be effective in domestic incident management. Interoperability and compatibility are achieved through the use of such tools as common communications and data standards, digital data formats, equipment standards, and design standards. (Department of Homeland Security, National Incident Management System; March 2004, 55.)

Inventory: An itemized list of current assets such as a catalog of the property or estate, or a list of goods on hand.

Joint Information Center (JIC): A location established by the state and federal government subsequent to a Presidential Disaster Declaration. These centers have the dual role of collecting damage information relating to the private (individual) sector and serving as a referral center to help individuals in getting available assistance to meet immediate needs.

Joint Information System (JIS): Integrates incident information and public affairs into a cohesive organization designed to provide consistent, coordinated, timely information during crisis or incident operations. The mission of the JIS is to provide a structure and system for developing and delivering coordinated interagency messages; developing, recommending, and executing public information plans and strategies on behalf of the IC; advising the IC concerning public affairs issues that could affect a response effort; and controlling rumors and inaccurate information that could undermine public confidence in the emergency response effort.

Jurisdiction: A range or sphere of authority. Public agencies have jurisdiction at an incident related to their legal responsibilities and authority. Jurisdictional authority at an incident can be political/geographical (e.g., City, County, tribal, State, or Federal boundary lines), or functional (e.g., law enforcement, public health).

Key Personnel: Those officials of local government and other agencies and organizations who have primary functional responsibilities under this plan.

Key Worker: An individual whose skills or services are required to continue operation of vital facilities and activities that will provide goods and services to the relocated population and host county residents or to ensure continuance of the nation's production capabilities and preservation of the economic system.

Law Enforcement Data System (LEDS): An electronic message switching system network providing landline and teletype communications to federal, state, and local law enforcement agencies.

Lessons Learned: Knowledge gained through operational experience (actual events or exercises) that improve performance of others in the same discipline.

Liaison Officer: A member of the Command Staff responsible for coordinating with representatives from cooperating and assisting agencies.

Liaison: A form of communication for establishing and maintaining mutual understanding and cooperation.

Lifeline: A common method that responders use to assess whether critical lifesaving and life sustaining services are disrupted, and, if so, which core capabilities are required to provide those services. A lifeline enables the continuous operation of critical government and business functions and is essential to human health and safety or economic security.

Local Government: A County, City, town, township, local public authority, school district, special district, intrastate district, council of governments (regardless of whether the council of governments is incorporated as a nonprofit corporation under State law), regional or interstate government entity, or agency or instrumentality of a local government; an Indian tribe or authorized tribal organization, or in Alaska a Native village or Alaska Regional Native Corporation; a rural community, unincorporated town or village, or other public entity. See Section 2 (10), Homeland Security Act of 2002, Pub. L. 107-296, 116 Stat. 2135 (2002).

Lodging Facilities: Public or private buildings in designated reception areas that may be used to lodge and care for evacuees. Generally, assigned space is approximately 40 square feet per person. The facility may or may not meet criteria for designation as a protective or fallout shelter.

Logistics Section: The section responsible for providing facilities, services, and material support for the incident response.

Logistics: Providing resources and other services to support incident management.

Major Disaster: As defined under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122), “any natural catastrophe (including any hurricane, tornado, storm, high water, wind-driven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, snowstorm, or drought), or, regardless of cause, any fire, flood, or explosion, in any part of the United States, which in the determination of the President causes damage of sufficient severity and magnitude to warrant major disaster assistance under this Act to supplement the efforts and available resources of States, tribes, local governments, and disaster relief organizations in alleviating the damage, loss, hardship, or suffering caused thereby.”

Management by Objective: A management approach that involves a four-step process for achieving the incident goal. The Management by Objectives approach includes establishing overarching objectives; developing and issuing assignments, plans, procedures, and protocols; establishing specific, measurable objectives for various incident management functional activities and directing efforts to fulfill them, in support of defined strategic objectives; and documenting results to measure performance and facilitate corrective action.

Mitigation: The activities designed to reduce or eliminate risks to persons or property or to lessen the actual or potential effects or consequences of an incident. May be implemented prior to, during, or after an incident. Are often informed by lessons learned from prior incidents. Mitigation involves ongoing actions to reduce exposure to, probability of, or potential loss from hazards. Measures may include zoning and building codes, floodplain buyouts, and analysis of hazard-related data to determine where it is safe to build or locate temporary facilities. Mitigation can include efforts to educate governments, businesses, and the public on measures they can take to reduce loss and injury.

Mobile Assistance Team: Personnel from federal, state, local and private relief agencies which conduct meetings throughout an affected area to immediately aid victims or refer victims to where assistance may be available.

Mobilization: The process and procedures used by all organizations—state, local, and tribal—for activating, assembling, and transporting all resources that have been requested to respond to or support an incident.

Multiagency Coordination Entity: A multiagency coordination entity functions within a broader multiagency coordination system. It may establish the priorities among incidents and associated resource allocations, de-conflict agency policies, and provide strategic guidance and direction to support incident management activities.

Multiagency Coordination Systems: Multiagency coordination systems provide the architecture to support coordination for incident prioritization, critical resource allocation, communications systems integration, and information coordination. The components of multiagency coordination systems include facilities, equipment, emergency operation centers (EOCs), specific multiagency coordination entities, personnel, procedures, and communications. These systems assist agencies and organizations to fully integrate the subsystems of the NIMS.

Multi-jurisdictional Incident: An incident requiring action from multiple agencies that each have jurisdiction to manage certain aspects of an incident. In ICS, these incidents will be managed under Unified Command.

Mutual-Aid Agreements: Arrangements between organizations, either public or private, for reciprocal aid and assistance in case of a disaster too great to be dealt with unassisted.

National Disaster Medical System: A cooperative, asset-sharing partnership between the United States Departments of Health and Human Services, Veterans Affairs, Homeland Security, and Defense. The National Disaster Medical System provides resources for meeting the continuity of care and behavioral health services requirements of the ESF 8 in the National Response Framework.

National Incident Management System: A system mandated by HSPD-5 that provides a consistent nationwide approach for state, local, and tribal governments, the private-sector, and nongovernmental organizations to work effectively and efficiently together to prepare for, respond to, and recover from domestic incidents, regardless of cause, size, or complexity. To provide for interoperability and compatibility among State, local, and tribal capabilities, the NIMS includes a core set of concepts, principles, and terminology. HSPD-5 identifies these as the ICS; multiagency coordination systems; training; identification and management of resources (including systems for classifying types of resources); qualification and certification; and the collection, tracking, and reporting of incident information and incident resources.

National Response Framework: A guide to how the United States conducts all-hazards incident management. It is built upon flexible, scalable, and adaptable coordinating structures to align key roles and responsibilities across the nation. It is intended to capture specific authorities and best practices for managing incidents that range from the serious but purely local, to large-scale terrorist attacks or catastrophic natural disasters. The National Response Framework replaces the former National Response Plan.

National: Of a nationwide character, including the State, local, and tribal aspects of governance and policy.

National Warning System (NAWAS): A nationwide, dedicated telephone warning system. This system operates on the federal, state, and local levels. When an enemy attack is confirmed by the North American Aerospace Defense Command, a warning is disseminated to all warning points on the system.

Non-Governmental Organization: An entity with an association that is based on interests of its members, individuals, or institutions and that is not created by a government but may work cooperatively with government. Such organizations serve a public purpose, not a private benefit. Examples of Non-Governmental Organizations include faith-based charity organizations and the American Red Cross.

No-Notice Events: An occurrence or event, natural or human-caused, that requires an emergency response to protect life or property (i.e., terrorist attacks and threats, wildland and urban fires, floods, hazardous materials spills, nuclear accident, aircraft accident, earthquakes, hurricanes, tornadoes, public health, and medical emergencies etc.).

National Shelter Survey (NSS): Computer listing of facilities which provide protection from radioactive fallout.

On-Scene Command Post: Facility at a safe distance from an accident site, where the incident commander, responders and technical representatives can make response decisions, deploy workforce and equipment, maintain liaison with media, and handle communications.

Operational Period: The time scheduled for executing a given set of operation actions, as specified in the Incident Action Plan. Operational periods can be of various lengths, although usually not over 24 hours.

Operations Planning: The process of determining the need for application of resources and determining the methods of obtaining and committing these resources to fill the operational needs.

Operations Section: The section responsible for all tactical incident operations. In ICS, it normally includes subordinate branches, divisions, and/or groups.

Personnel Accountability: The ability to account for the location and welfare of incident personnel. It is accomplished when supervisors ensure that ICS principles and processes are functional and that personnel are working within established incident management guidelines.

Protection Factor (Nuclear Attack) (PF): Ratio of outside radiation to that experienced inside a fallout shelter, i.e., a person inside a PF 40 Shelter would receive only 1/40th of the radiation from outside the shelter.

Plain Language: Common terms and definitions that can be understood by individuals from all responder disciplines. The intent of plain language is to ensure the clear and accurate communication of information during an incident.

Planning: A method of developing objectives to be accomplished and incorporated into an EOP.

Planning Meeting: A meeting held as needed prior to and throughout the duration of an incident to select specific strategies and tactics for incident control operations and for service and support planning. For larger incidents, the planning meeting is a major element in the development of the IAP.

Planning Section: Responsible for the collection, evaluation, and dissemination of operational information related to the incident, and for the preparation and documentation of the IAP. This section also maintains information on the current and forecasted situation and on the status of resources assigned to the incident.

Plume: An airborne vapor cloud formation associated with HAZMAT which has shape and buoyancy.

Population Protection Planning (PPP): A process which provides for the development, exercising, maintenance, and improvement of plans to cope with the effects of natural disasters, technological hazards, and nuclear attack.

Preparedness Organizations: The groups that provide interagency coordination for domestic incident management activities in a non-emergency context. Preparedness organizations can include all agencies with a role in incident management, for prevention, preparedness, response, or recovery activities. They represent a wide variety of committees, planning groups, and other organizations that meet and coordinate to ensure the proper level of planning, training, equipping, and other preparedness requirements within a jurisdiction or area.

Preparedness: The range of deliberate, critical tasks and activities necessary to build, sustain, and improve the operational capability to prevent, protect against, respond to, and recover from domestic incidents. Preparedness is a continuous process and involves efforts at all levels of government and between government and private-sector and nongovernmental organizations to identify threats, determine vulnerabilities, and identify required resources. Within NIMS, preparedness is operationally focused on establishing guidelines, protocols, and standards for planning, training and exercises, personnel qualification and certification, equipment certification, and publication management.

Preplanned Event: A non-emergency activity. The ICS can be used as the management system for events such as parades, concerts, or sporting events, etc.

Presidential Emergency Declaration: Issued when the President has determined that a catastrophe, in any part of the United States, requires federal emergency assistance to supplement state and local efforts to save lives and protect property, public health and safety or to avert or lessen the threat of a catastrophe.

Presidential Major Disaster Declaration: Issued when, in the determination of the President, a catastrophe caused damage of sufficient severity and magnitude to warrant federal assistance under PL 93-288 as amended by PL 100-707 or subsequent legislation, above and beyond emergency services provided by the federal government to supplement the efforts and available resources of states, local governments, and

other relief organizations in alleviating the damage, loss, hardship, or suffering as a result of the catastrophe.

Prevention: Actions to prevent an incident or to intervene to stop an incident from occurring. Involves actions to protect lives and property, applying intelligence and other information to a range of activities that may include such countermeasures as deterrence operations; heightened inspections; improved surveillance and security operations; investigations to determine the full nature and source of the threat; public health and agricultural surveillance and testing processes; immunizations, isolation or quarantine; and, as appropriate, specific law enforcement operations aimed at deterring, preempting, interdicting, or disrupting illegal activity and apprehending potential perpetrators and bringing them to justice.

Private Sector: Organizations and entities that are not part of any governmental structure. Includes for-profit and not-for-profit organizations, formal and informal structures, commerce and industry, and private voluntary organizations.

Processes: Systems of operations that incorporate standardized procedures, methodologies, and functions necessary to provide resources effectively and efficiently. These include resource typing, resource ordering and tracking, and coordination.

Protective shelter: Any shelter with the capability to protect individuals, animals, or equipment from the effects of hazards such as tornadoes, blast, fire, initial radiation, and fallout.

Public Safety Power Shutoff: Electric company proactively turns off power to reduce the risk of wildfire when conditions threaten the ability to safely operate the grid. It is a last-resort safety measure to protect people, property, and public spaces.

Public Information Officer (PIO): A member of the Command Staff responsible for interfacing with the public and media or with other agencies with incident-related information requirements.

Public Information Systems: The processes, procedures, and systems for communicating timely and accurate information to the public during crisis or emergency situations.

Publications Management: The publications management subsystem includes materials development, publication control, publication supply, and distribution. The development and distribution of NIMS materials is managed through this subsystem. Consistent documentation is critical to success because it ensures that all responders are familiar with the documentation used in a particular incident regardless of the location or the responding agencies involved.

Qualification and Certification: This subsystem provides recommended qualification and certification standards for emergency responder and incident management personnel. It also allows the development of minimum standards for resources expected to have an interstate application. Standards typically include training, currency, experience, and physical and medical fitness.

Radio Amateur Civil Emergency Services (R.A.C.E.S.): Radio communications services conducted by volunteer license amateur radio operators providing emergency radio communications to local, regional, or state emergency management organizations.

Reception and Care Survey (RAC): A listing of facilities which have the capability to lodge and feed evacuees.

Radiological Emergency: A radiological/nuclear incident which requires immediate action to save lives, protect public health, preserve property, or reduce or avoid an increase in the threat resulting from the incident.

Radiological Monitoring: The use of detection equipment to determine the levels of radiation or the presence and concentration of radioactive contamination to include the necessary planning and data collection.

Radiological Protection: The organized effort, through warning, detection and preventive or remedial measures, to minimize the effect of nuclear radiation on people and resources.

Reception Area: A specified area designated for reception and care of evacuees that is unaffected by the disaster or hazard, or in the case of possible nuclear attack is relatively unlikely to experience direct weapons effects (blasts of 2psi or more, heat, and initial nuclear radiation).

Recovery Plan: A plan developed by a state, local, or tribal jurisdiction with assistance from responding Federal agencies to restore the affected area.

Recovery: The development, coordination, and execution of service and site restoration plans; the reconstitution of government operations and services; individual, private sector, nongovernmental, and public assistance programs to provide housing and to promote restoration; long-term care and treatment of affected persons; additional measures for social, political, environmental, and economic restoration; evaluation of the incident to identify lessons learned; post-incident reporting; and development of initiatives to mitigate the effects of future incidents.

Resource Management: Efficient incident management requires a system for identifying available resources at all jurisdictional levels to enable timely and unimpeded access to resources needed to prepare for, respond to, or recover from an incident.

Resource management under NIMS includes mutual aid agreements; the use of special state, local, and tribal teams; and resource mobilization protocols.

Resource Typing Standard: Categorization and description of response resources that are commonly exchanged in disasters through mutual aid agreements. The FEMA/NIMS Integration Center Resource typing definitions provide emergency responders with the information and terminology they need to request and receive the appropriate resources during an emergency or disaster.

Resource Typing: Resource typing is the categorization of resources that are commonly exchanged through mutual aid during disasters. Resource typing definitions help define resource capabilities for ease of ordering and mobilization during a disaster. See: [Resource Typing - National Resource Hub - Preparedness Toolkit \(fema.gov\)](https://www.fema.gov/resource-typing-national-resource-hub-preparedness-toolkit)

Resources List: A current list of all resources (equipment, personnel, supplies) which can be used by emergency services in response to local disaster or emergencies.

Resources Unit: Functional unit within the Planning Section responsible for recording the status of resources committed to the incident. This unit also evaluates resources currently committed to the incident, the effects additional responding resources will have on the incident, and anticipated resource needs.

Resources: Personnel and major items of equipment, supplies, and facilities available or potentially available for assignment to incident operations and for which status is maintained. Resources are described by kind and type and may be used in operational support or supervisory capacities at an incident or at an EOC.

Response: Activities that address the short-term, direct effects of an incident. Includes immediate actions to save lives, protect property, and meet basic human needs. Also includes the execution of emergency operations plans and of mitigation activities designed to limit the loss of life, personal injury, property damage, and other unfavorable outcomes. As indicated by the situation, response activities include applying intelligence and other information to lessen the effects or consequences of an incident; increased security operations; continuing investigations into nature and source of the threat; ongoing public health and agricultural surveillance and testing processes; immunizations, isolation, or quarantine; and specific law enforcement operations aimed at preempting, interdicting, or disrupting illegal activity, and apprehending actual perpetrators and bringing them to justice.

Safety Officer: A member of the Command Staff responsible for monitoring and assessing safety hazards or unsafe situations and for developing measures for ensuring personnel safety.

Scalability: The ability of incident managers to adapt to incidents by either expanding or reducing the resources necessary to adequately manage the incident, including the ability to incorporate multiple jurisdictions and multiple responder disciplines.

Section: The organizational level having responsibility for a major functional area of incident management, i.e., Operations, Planning, Logistics, Finance/Administration, and Intelligence (if established). The section is organizationally situated between the branch and the Incident Command.

Shelter Manager: A pre-trained individual selected by their local coordinator who provides for internal organization, administration, and operation of a shelter facility.

Situation Report (SITREP): A report that provides timely, clear, and concise understanding of the impacts, response actions, and issues associated with the incident to decision makers.

Span of Control: The number of individuals a supervisor is responsible for, usually expressed as the ratio of supervisors to individuals. (Under NIMS, an appropriate span of control is between 1:3 and 1:7.)

Special Populations: Concentrations of people in one area or building for a special purpose or in certain circumstances. (e.g., deaf, disabled, homebound persons, schools, hospitals, nursing homes, orphanages, shopping centers, etc.)

Stafford Act: This Act constitutes the statutory authority for most Federal disaster response activities especially as they pertain to FEMA and FEMA programs.

Staging Area (SA): A pre-selected location having large parking areas and cover for equipment, vehicle operators, and other personnel such as a major shopping area, schools, etc. The SA provides a base for coordinated emergency operations, assembly of persons to be moved by public transportation to reception jurisdictions, a rally point for mutual aid, and a debarking area for returning evacuees.

Staging Area: Location established where resources can be placed while awaiting a tactical assignment. The Logistics Section manages Staging Areas.

Standing Operating Procedures (SOP): A steady and continuous reference to those procedures which are unique to a situation, and which are used to accomplishing specialized functions.

Standardization: A principle of NIMS that provides a set of standardized organizational structures (such as the ICS, multi-agency coordination systems, and public information systems) as well as requirements for processes, procedures, and systems designed to improve interoperability among jurisdictions and disciplines in various area, including: training; resource management; personnel qualification and certification; equipment certification; communications and information management; technology support; and

continuous system improvement. (Department of Homeland Security, National Incident Management System; March 2004, 2.)

State: When capitalized, refers to the governing body of Oregon.

State Coordinating Officer (SCO): The person appointed by the Governor to serve as the on-scene representative for the Office of Emergency Management and to work in concert with the Federal Coordinating Officer in administering state and federal assistance to disaster victims.

State Emergency Management Plan: State plan which is designated specifically for state-level response to emergencies or major disasters, and which sets forth actions to be taken by the state and local governments, including those for implementing federal disaster assistance.

Strategic: Strategic elements of incident management are characterized by continuous long-term, high-level planning by organizations headed by elected or other senior officials. These elements involve the adoption of long-range goals and objectives, the setting of priorities, the establishment of budgets and other fiscal decisions, policy development, and the application of measures of performance or effectiveness.

Strategy: The general direction selected to accomplish incident objectives set by the IC.

Strike Team: A set number of resources of the same kind and type that have an established minimum number of personnel.

Supporting Technologies: Any technology that may be used to support the NIMS is included in this subsystem. These technologies include orthophoto mapping, remote automatic weather stations, infrared technology, and communications, among various others.

Task Force: Any combination of resources assembled to support a specific mission or operational need. All resource elements within a Task Force must have common communications and a designated leader.

Technical Assistance: Support provided to state, local, and tribal jurisdictions when they have the resources but lack the complete knowledge and skills needed to perform a required activity (such as mobile home park design and hazardous material assessments).

Terrorism: Under the Homeland Security Act of 2002, terrorism is defined as activity that involves an act dangerous to human life or potentially destructive of critical infrastructure or key resources and is a violation of the criminal laws of the United States or of any State or other subdivision of the United States in which it occurs and is intended to intimidate or coerce the civilian population or influence a government or affect the conduct of a government by mass destruction, assassination, or kidnapping.

See Section 2 (15), Homeland Security Act of 2002, Pub. L. 107-296, 116 Stat. 2135 (2002).

Threat: An indication of possible violence, harm, or danger.

Tools: Those instruments and capabilities that allow for the professional performance of tasks, such as information systems, agreements, doctrine, capabilities, and legislative authorities.

Traffic Control Points: Places along evacuation routes that are staffed by law enforcement officials to direct and control movement to and from the area being evacuated.

Training: Specialized instruction and practice to improve performance and lead to enhanced emergency management capabilities.

Triage: System of assigning priorities of medical treatment to the injured and/or ill on the basis of urgency and chance of survival.

Type: A classification of resources in the ICS that refers to capability. Type 1 is generally considered to be more capable than Types 2, 3, or 4, respectively, because of size; power; capacity; or, in the case of incident management teams; experience and qualifications.

Unified Area Command: A Unified Area Command is established when incidents under an Area Command are multi-jurisdictional.

Unified Command: An application of ICS used when there is more than one agency with incident jurisdiction or when incidents cross political jurisdictions. Agencies work together through the designated members of the UC, often the senior person from agencies and/or disciplines participating in the UC, to establish a common set of objectives and strategies and a single IAP.

Unit: The organizational element having functional responsibility for a specific incident planning, logistics, or finance/administration activity.

Unity of Command: The concept by which each person within an organization reports to one and only one designated person. The purpose of unity of command is to ensure unity of effort under one responsible commander for every objective.

Upgradable Shelter: Shelter space obtained by taking actions to improve fallout protection in existing facilities and spaces; usually accomplished by adding mass overhead and to walls through use of earth and other materials to establish a protection factor of PF40 or better.

Volunteer: For purposes of NIMS, a volunteer is any individual accepted to perform services by the lead agency, which has authority to accept volunteer services, when the

individual performs services without promise, expectation, or receipt of compensation for services performed. See, e.g., 16 U.S.C. 742f(c) and 29 CFR 553.101.

Vulnerability (or Risk): The degree to which people, property, and the environment, or social and economic activity are impacted due to injury, damage, disruption, or loss of life.

Vulnerable Zone: An area over which the airborne concentration of a chemical involved in an accidental release could reach the level of concern.

Washington County Amateur Radio Emergency Services (ARES): Radio communications services conducted by volunteer license amateur radio operators in Washington County, providing emergency radio communications to local, regional, or state emergency management organizations.

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