



## RESOLUTION 2022-052

### **ADOPTING THE FY2022-23 BUDGET OF THE CITY OF SHERWOOD, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAXES, AND AUTHORIZING THE CITY MANAGER TO TAKE SUCH ACTION NECESSARY TO CARRY OUT THE ADOPTED BUDGET**

**WHEREAS**, the Sherwood Budget Committee has reviewed and acted on the proposed City budget; and

**WHEREAS**, the Sherwood Budget Committee approved and recommended a balanced budget to the City Council on June 13, 2022; and

**WHEREAS**, in accordance with State law, the Sherwood City Council has held a public hearing on the budget as approved and recommended by the Sherwood Budget Committee; and

**WHEREAS**, the City Council desires to adopt the approved budget and carry out the programs identified in the budget.

### **NOW, THEREFORE, THE CITY OF SHERWOOD RESOLVES AS FOLLOWS:**

**Section 1:** **Adoption of the FY2022-23 Budget.** The City Council of the City of Sherwood, Oregon hereby adopts the budget for FY2022-23 in the sum of \$104,912,605, now on file at City Hall and attached hereto as Exhibit A.



**Section 2: Making Appropriations.** The amounts for the fiscal year beginning July 1, 2022 and for the purposes shown below are hereby appropriated as follows:

|  | General             | General Construction | Debt Service    | Transient Lodging Tax | Grants             | Street Operations  | Street Capital     | Water               | Sanitary           | Storm              | Broadband           |
|--|---------------------|----------------------|-----------------|-----------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| Administration                           | 2,957,804           |                      |                 |                       |                    |                    |                    |                     |                    |                    |                     |
| Comm. Dev.                               | 2,517,995           |                      |                 |                       |                    |                    |                    |                     |                    |                    |                     |
| Public Safety                            | 5,934,422           |                      |                 |                       |                    |                    |                    |                     |                    |                    |                     |
| Comm. Serv.                              | 3,337,871           |                      |                 |                       |                    |                    |                    |                     |                    |                    |                     |
| Public Works                             | 3,967,848           |                      |                 |                       |                    |                    |                    |                     |                    |                    |                     |
| Operations                               |                     |                      |                 |                       | 19,595             | 2,627,786          |                    | 3,911,613           | 1,071,352          | 1,589,350          | 7,769,798           |
| Capital                                  |                     | 1,115,335            |                 |                       |                    |                    | 3,529,558          | 11,094,889          | 1,559,769          | 1,112,844          |                     |
| Debt Service                             |                     |                      | 78,737          |                       |                    |                    |                    | 2,259,607           |                    |                    | 483,051             |
| Transfers Out                            |                     |                      |                 |                       | 3,483              | 750,000            | 950,000            |                     |                    |                    |                     |
| Contingency                              | 849,667             |                      |                 |                       | 4,481,755          | 135,602            |                    | 290,025             | 40,195             | 107,369            | 307,688             |
| <b>Total Appropriations</b>              | <b>19,565,607</b>   | <b>1,115,335</b>     | <b>78,737</b>   | <b>0</b>              | <b>4,504,833</b>   | <b>3,513,338</b>   | <b>4,479,558</b>   | <b>17,556,134</b>   | <b>2,671,316</b>   | <b>2,809,563</b>   | <b>8,560,537</b>    |
| Total Unappropriated and Reserve Amounts | 4,166,469           | 1,781,782            | 0               | 334,372               | \$4,999            | 3,544,219          | 1,507,446          | 15,866,736          | 1,741,003          | 6,246,713          | 4,863,859           |
|  | <b>\$23,732,076</b> | <b>\$2,897,117</b>   | <b>\$78,737</b> | <b>\$334,372</b>      | <b>\$4,509,832</b> | <b>\$7,057,607</b> | <b>\$5,987,004</b> | <b>\$33,422,870</b> | <b>\$4,412,319</b> | <b>\$9,056,276</b> | <b>\$13,424,396</b> |

**Total Adopted Budget for FY2022-23 \$104,912,605**



**Section 3:** **Imposing and Categorizing Taxes.** The City Council of the City of Sherwood hereby imposes the taxes provided for in the adopted budget at the City's permanent rate of \$3.2975 per one thousand of assessed value for operations; and that these taxes are hereby imposed for tax year 2022-23 upon the assessed value of all taxable property within the district.

The City of Sherwood hereby categorizes the taxes as follows:

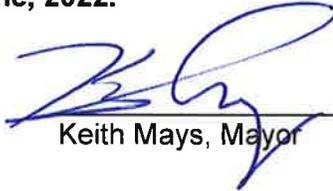
General Government  
General Fund           \$3.2975 per \$1,000

**Section 4:** **Filing.** The Budget Officer shall certify to the County Clerk and County Assessor of Washington County and the Oregon State Department of Revenue the tax levy made by this resolution and shall file with them a copy of the budget as finally adopted.

**Section 5:** **City Manager Authorization.** The City Manager is hereby authorized to take such action as is necessary to carry out the adopted budget.

**Section 6:** **Effective Date.** This Resolution shall be effective upon its approval and adoption.

**Duly passed by the City Council this 29<sup>th</sup> day of June, 2022.**

  
\_\_\_\_\_  
Keith Mays, Mayor

Attest:

  
\_\_\_\_\_  
Sylvia Murphy, MMC, City Recorder





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# CITY OF SHERWOOD

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FY 2022-2023 APPROVED BUDGET



Resolution 2022-052, Exhibit A  
June 23, 2022  
Meeting 2022

# City of Sherwood Annual Budget

For the Fiscal Year

July 1, 2022 - June 30, 2023

## CITY COUNCIL:

Keith Mays, *Mayor*

Tim Rosener, *Council President*

Renee Brouse, *Council Member*

Sean Garland, *Council Member*

Taylor Giles, *Council Member*

Doug Scott, *Council Member*

Kim Young, *Council Member*

## BUDGET COMMITTEE:

Kady Strode, *Chair*

Brian Fairbanks, *Vice Chair*

Matt Kaufman

Paul Mayer

Lana Painter

Thomas Sherwood

Nancy Taylor

## CITY STAFF:

Keith Campbell, *City Manager*

David Bodway, *Finance Director*



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sherwood  
Oregon**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morrill*

**Executive Director**

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sherwood, Oregon for its annual budget for the fiscal year beginning July 1, 2020.*

*In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide as a financial plan, and as a communication device.*

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

### How to Make the Most of the Budget Document

This budget document serves to:

- Present the City Council and the public with a clear picture of the services the city provides.
- Provide city management with a financial and operating plan that adheres to the city's financial policies.
- Communicate the vision of the City Council and Leadership Team for the City of Sherwood.
- Present financial and organizational operations for each of the city's departments.

### Reader's Guide

The reader's guide provides a variety of information about the city.

- Awards
- Budget Message
- Sherwood's history
- Demographic information
- Council Mission, Values, and Goals
- City organization chart
- Oregon budget process, including an explanation of funds

### Revenues & Expenditures

This section includes current revenue by source and current expenses by major category. This section also includes an overview of the main sources of revenue for the City, including a review of Oregon's

property tax system; as well as an overview of the major categories of expenses; personal services, materials and services, and capital outlay.

### Debt Service & Capital Improvement Plan (CIP)

This section includes information on our General Obligation Bonds, Water Bonds and URA Bonds.

The CIP establishes, prioritizes, and ensures funding for projects to improve existing and develop new infrastructure and facilities. While the CIP serves as a long-range plan (20 years), it is reviewed and revised annually.

### Budget Detail

This section includes the detailed budgets for the City as a whole, each fund, division, and program in the City.

### Appendix

The Appendix includes the FTE schedules, salary schedules, financial policies, and a glossary with acronyms.

**Sherwood City Manager Budget Message**  
**Fiscal Year 2022-23**  
**May 20<sup>th</sup>, 2022**

To the Honorable Mayor Keith Mays, members of the Sherwood City Council, members of the Sherwood Budget Committee, and to the citizens of Sherwood:

It is my privilege to submit my first budget as the City Manager for the City of Sherwood. Enclosed is the proposed Fiscal Year 2022-23 (FY2022-23) budget. This budget is the City's single most important policy document. Its purpose is to provide a comprehensive overview of all City funds and services, and to give stakeholders a better understanding of the City's operating and fiscal programs. This \$104.9 million budget funds many services that help define Sherwood as one of the best communities in the Pacific Northwest. It also invests in solving problems our community faces, such as population growth, economic opportunities, and economic uncertainty. I have continued to listen and learn from community members, city council, and staff to navigate the city towards its bright future.

**GFOA Best Practices**

The city again is presenting a budget document that follows the Government Finance Officers Association (GFOA) best practices in local budgeting.

A successful budget should serve as:

- A policy document
- A financial plan
- An operations guide
- A communications device with stakeholders

The budget process should accomplish the following:

- Involve stakeholders
- Identify stakeholder issues and concerns
- Achieve stakeholder acceptance of decisions related to goals, services, and resource utilization
- Report to stakeholders on services and resource utilization, and serve generally to enhance the stakeholders' view of government

**Overview**

It is important to acknowledge this proposed budget has been developed during challenging and difficult economic times. While we have seen the lifting of mandates, we are still feeling the real-world impacts of the ongoing pandemic. Inflation, supply chain challenge, shortages in goods, and labor shortages are just a few of the main challenges and uncertainties.

This budget was written with a goal of being very thoughtful while utilizing a conservative approach in preparing this document. We have taken a bullish approach to revenue growth, and an aggressive approach with inflation. We have prioritized maintaining healthy beginning fund balances to allow for the city to remain flexible and adaptive to needs and challenges. As we have all experienced during this pandemic, our fiscal challenges are dynamic, with adjustments and new information being presented on an almost daily basis. As the new fiscal year plays out over the rest of 2022 and into 2023, I anticipate we may need to adjust the budget as we remain thoughtful of the economic dynamics and challenges.

A summary of the proposed budget by the different funds in comparison to the current adopted budget is shown below.

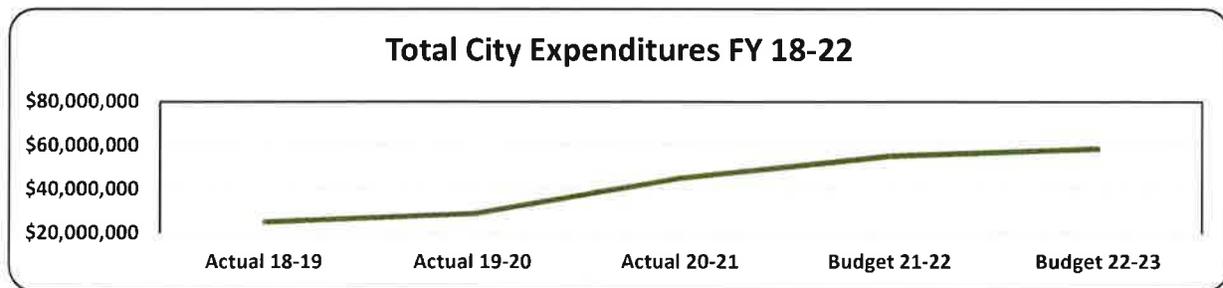
**Total Budget (All Funds)**

The proposed total budget for FY2022-23 for all funds is \$104.9 million. This represents an increase of \$3.3 million or 6.0% from the current adopted FY2021-22 budget. Within this proposed total budget, Personal Services accounts for \$20.3 million. This figure is 17.6% higher than the current FY2021-22 budget. Personal Services includes all salaries and wages, payroll taxes and employee benefits.

| <b>Budget in Brief</b>              |                      |                      |                    |             |
|-------------------------------------|----------------------|----------------------|--------------------|-------------|
|                                     | 2021-22              | 2022-23              |                    |             |
| Expenditures                        | Budget               | Proposed             | Variance           | % Change    |
| <b>General Fund</b>                 |                      |                      |                    |             |
| Administration                      | \$ 3,322,301         | \$ 2,957,804         | \$ (364,497)       | -11.0%      |
| Community Development               | 2,549,641            | 2,517,995            | (31,646)           | -1.2%       |
| Police Services                     | 5,402,118            | 5,934,422            | 532,304            | 9.9%        |
| Community Services                  | 2,826,843            | 3,337,871            | 511,028            | 18.1%       |
| Public Works                        | 3,175,165            | 3,967,848            | 792,683            | 25.0%       |
| <b>Subtotal General Fund</b>        | <b>17,276,068</b>    | <b>18,715,940</b>    | <b>1,439,872</b>   | <b>8.3%</b> |
| Debt Service Fund                   | -                    | 78,737               | 78,737             | 100.0%      |
| General Construction Fund           | 1,795,416            | 1,115,335            | (680,081)          | -37.9%      |
| Transient Lodging Tax Fund          | -                    | -                    | -                  | 0.0%        |
| Grants Fund                         | 82,339               | 23,078               | (59,261)           | -72.0%      |
| Street Operations Fund              | 1,989,406            | 3,377,786            | 1,388,380          | 69.8%       |
| Street Capital Fund                 | 4,234,630            | 4,479,558            | 244,928            | 5.8%        |
| <b>Subtotal General Govt. Funds</b> | <b>25,377,859</b>    | <b>27,790,434</b>    | <b>2,412,575</b>   | <b>9.5%</b> |
| Water Enterprise Fund               | 17,272,865           | 17,266,109           | (6,757)            | 0.0%        |
| Sanitary Enterprise Fund            | 3,217,762            | 2,631,121            | (586,641)          | -18.2%      |
| Storm Enterprise Fund               | 2,638,512            | 2,702,195            | 63,683             | 2.4%        |
| Telecommunications Fund             | 6,809,350            | 8,252,849            | 1,443,499          | 21.2%       |
| <b>Subtotal Enterprise Funds</b>    | <b>29,938,190</b>    | <b>30,852,273</b>    | <b>913,784</b>     | <b>3.1%</b> |
| <b>Total All Funds</b>              | <b>\$ 55,316,349</b> | <b>\$ 58,642,708</b> | <b>\$3,326,359</b> | <b>6.0%</b> |

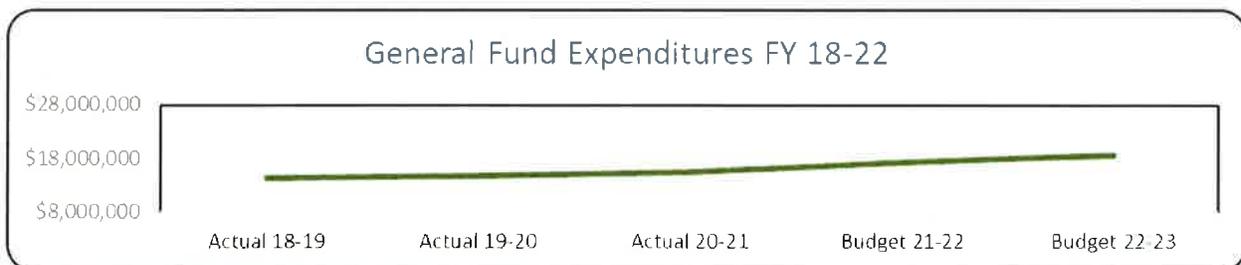
Materials and services (M&S) expenses are operating expenses incurred during the normal course of business including professional services, supplies, utilities, and property and liability insurance. The total M&S expenses for the proposed total budget are \$11.3 million, a 7.3% increase from the current fiscal year budget.

Capital Outlay consists of vehicle and large equipment purchases as well as infrastructure improvements within the General Construction, Water, Storm and Streets funds. Capital Outlay expenses are \$22.5 million, which is a 6.0% decrease from the current fiscal year. Debt Service, the payment of outstanding financing for capital improvements is \$2.8 million, an increase of 1.9% from the current fiscal year. The overall total expenditure increase is 6.0%.



General Fund

The General Fund is the primary operating fund of the City including administration, police services, community development, community services, and a portion of public works. Since General Fund revenues are unrestricted in use, citizens usually focus a great deal of attention on this fund in reviewing the budget. Revenues for this fund largely consist of property taxes, franchise fees, licenses, permits, and court fines.



Within the proposed General Fund budget, Personnel Services accounts for \$14.4 million. This figure is 10.2% higher than the current FY2021-22 budget. The total Materials & Services expenses for the proposed budget is \$1.9 million, a 27.8% decrease from the current fiscal year budget. Capital Outlay is proposed at \$2.5 million, an increase of 50.1% over the current fiscal year budget. This Capital Outlay includes routine large expenditures such vehicle purchases, communication equipment, and other large equipment. The combination of these changes in each of these categories leads to an overall increase of 8.3% in the proposed General Fund expenditures budget.

I am recommending the use of a portion of the General Fund ending fund balance as well as one-time revenues to fund one-time expenditures (\$1,711,045) while adhering to the City Council fiscal goal of retaining 20% of our operating revenues in our ending fund balance each year.

**Fund Balances**

Below is a chart showing the proposed change in fund balances for FY2022-23:

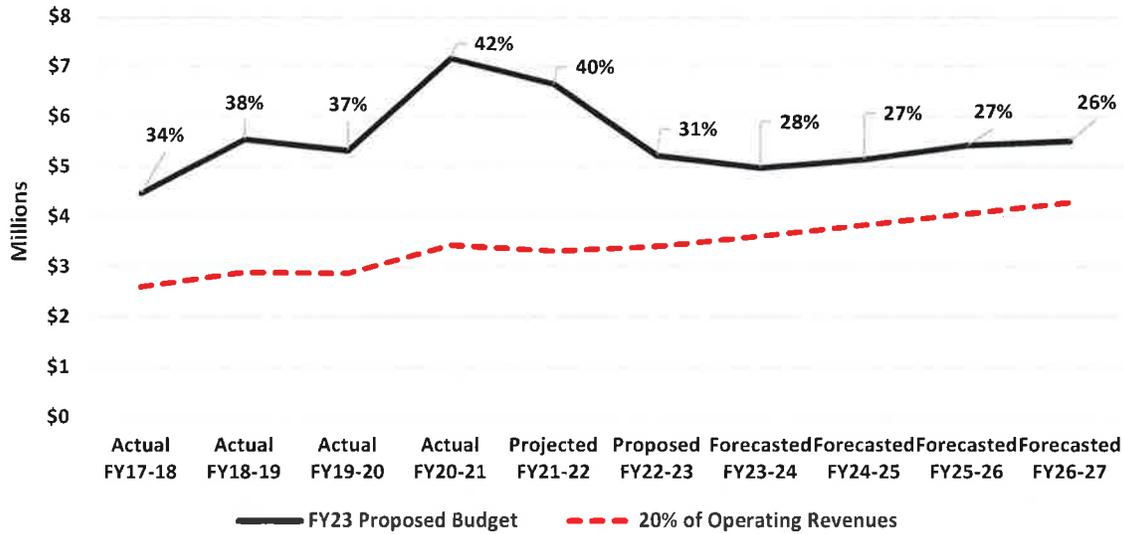
| Change in Fund Balance   | General      |                   | Debt         |            | Grants       | Street          |                     | Water         | Sanitary     | Storm        | Broadband     |
|--------------------------|--------------|-------------------|--------------|------------|--------------|-----------------|---------------------|---------------|--------------|--------------|---------------|
|                          | General Fund | Construction Fund | Service Fund | TLT Fund   |              | Operations Fund | Street Capital Fund |               |              |              |               |
| Beginning Fund Balance   | \$ 6,655,712 | \$ 1,536,117      | \$ 78,287    | \$ 198,372 | \$ 2,227,121 | \$ 4,345,560    | \$ 4,447,004        | \$ 26,792,370 | \$ 2,941,419 | \$ 6,444,899 | \$ 10,347,515 |
| Increase in Fund Balance | -            | 245,665           | -            | 136,000    | 2,259,633    | -               | -                   | -             | -            | -            | -             |
| Decrease in Fund Balance | (1,639,576)  | -                 | (78,287)     | -          | -            | (665,738)       | (2,939,558)         | (10,635,609)  | (1,160,221)  | (90,818)     | (5,175,968)   |
| Ending Fund Balance      | \$ 5,016,136 | \$ 1,781,782      | \$ 0         | \$ 334,372 | \$ 4,486,754 | \$ 3,679,821    | \$ 1,507,446        | \$ 16,156,761 | \$ 1,781,198 | \$ 6,354,082 | \$ 5,171,547  |

**General Fund**

As part of our normal five-year financial forecasting, we have updated our General Fund Ending Fund Balance forecast using this proposed budget. Some key assumptions in this forecast include:

- The City of Sherwood continuing with its past practice of preparing a “conservative” forecast. A conservative forecast is cautious on revenues while assuming “worst case” for expenditures. From FY2018-2019 through FY2020-2021 the city underestimated on average revenues by \$324,642 and overestimating expenditures by \$1,455,383.
- Beginning July 2023, the City’s required contribution PERS rates are changing: 3.41% for Tier 1 and Tier 2 employees, 3.12% for OPSRP General Services and 3.51% for OPSRP Police and Fire employees.
- The City’s original Urban Renewal Agency will close in June 2023.
- The City’s 2021 Urban Renewal Agency will begin collecting tax revenue.
- Property tax revenues will increase by an extra 4.2% in 2023 and another 2.08% in 2024. This result is being driven by the impact of wrapping up operations this upcoming fiscal year for the original Urban Renewal Agency while slowly beginning collecting tax revenue for the 2021 Urban Renewal Agency.
- At the time of preparing this five-year forecast, inflation forecasts are predicting an average increase between 2.5%-3.0%. Aligning with the City’s conservative forecast approach, we have factored in an average increase of 4.0%.
- This forecast does not include federal American Rescue Plan Act (ARPA) dollars. Having received half of the \$4.4 million to date, the second half of funding is expected in the first quarter of FY2022-23.

**General Fund Five Year Ending Fund Balance Forecast**



It is important to note a few major aspects related to our General Fund balance:

- In recent years City Council has decided to use some of the General Fund balance towards one-time projects and for maintenance that had been deferred. This proposed budget again uses some of the ending fund balance for one-time expenditures.
- Our financial policies require an unrestricted fund balance of at least 10% of fund revenue with a goal of 20%. Our ending fund balance for FY2022-23 is projected to be 29%, which exceeds our financial goal. The five-year forecast shows a projected ending fund balance of 21%.

The change in the General Fund balance is broken down as follows:

|                            |                       |
|----------------------------|-----------------------|
| Operating Revenue          | \$16,876,364          |
| Operating Expense          | <u>(16,804,895)</u>   |
| Net Normal Operations      | 71,469                |
| Less One-Time Expenses Net | <u>( 1,711,045)</u>   |
| Change in Fund Balance     | <u>(\$ 1,639,576)</u> |

**Special Revenue, Capital, and Proprietary Funds**

**Grants and Transient Lodging Tax (TLT) Funds**

These are special revenue funds where the uses of revenues that are designated for a specific purpose are tracked. In the Grant Fund the proposed budget includes the Metro Community Enhancement Program (CEP) and the American Rescue Plan (ARP) funds. The TLT fund does not have any expenditures budgeted in it. The City implemented a local TLT effective April 1, 2019, and there is currently one operating hotel in Sherwood. The City does anticipate expenditures in the future in the TLT fund as the fund balance grows.

### Street Operations Fund

The Street Operations Fund accounts for all maintenance projects related to City streets and sidewalks. The fund balance remains strong at this time and additional maintenance projects have been included in this proposed budget to keep the City's annual street maintenance program up to date.

### Street Capital Fund

This fund is used to manage capital projects related to streets and to account for all transportation SDC's (System Development Charges) and TDT's (Transportation Development Taxes). Operating funds are also transferred into the Street Capital Fund from the Street Operations Fund to cover capital projects related to existing streets. The largest expense in this fund for FY2022-23 is construction of Arrow Street. Other projects include Oregon Street Improvements, Tualatin- Sherwood Road widening and Traffic Calming.

### General Construction Fund

This fund is used to manage capital projects related to parks, the senior center, and other city facilities. The largest expense in this fund for FY2022-23 is for the Cedar Creek Trail project which began construction in the fall of 2020.

### Water Fund

The city continues to work to ensure a reliable water source will be available even as our population continues to grow. Planned improvements include improvements to the Water Treatment facility in Wilsonville to provide for current usage and to expand the capacity for future needs. Capacity improvements will begin for the 20.0 mgd (million gallons per day) expansion as well as work with Tualatin Valley Water District (TVWD) to increase current capacity from 6.2 to 9.7 mgd.

### Sanitary and Stormwater Funds

An increase of 2% in rates for both the city sewer and stormwater rates are in this proposed budget. Sanitary projects include the Rock Creek Trunk Capacity Upgrade Phase II, Brookman Area Conveyance Extension, Old Town Laterals. Several stormwater projects are included such as the Woodhaven Swale maintenance project, Water Quality Facility Refurbishments and the Gleneagle Village Storm Outfall Retrofit.

### Broadband Fund

Sherwood Broadband will continue and ramp up its expansion and build out into residential areas with the Fiber to the Home project. (FTTH) The fiber project will enable smart technologies today and into the future. Sherwood Broadband is under the direction and oversight of the Sherwood City Council. In addition to residential services, Sherwood Broadband also has projects lined up to extend service to businesses in Sherwood and the surrounding areas in FY2022-23.

### Personnel Services changes

The proposed budget funds a total workforce of 143.2 Full Time Equivalent (FTE) positions, an increase of 7.5 FTE positions from the current workforce. Of these positions, 1.0 FTEs are paid for out of the General Fund and .5 FTE paid from the General Fund and a grant. The following is a summary of these personnel changes:

- Add a part-time Records Coordinator (+0.5 FTE) in City Recorder (General Fund)
- Add one Community Services Officer (+0.5 FTE) in Police, with a hire date of 1/1/2023 (General Fund)
- Add a part-time Kitchen Coordinator (+0.5 FTE) in Senior Center (General Fund/Grant)
- Add one Install Technicians (+1.0 FTE) in Broadband (Broadband Fund)
- Add one Telecommunications Lead Worker (+1.0 FTE) in Broadband (Broadband Fund)
- Add four Utility II Workers (+4.0 FTE) in Broadband (Broadband Fund)

Total Personnel Services costs will increase by 10.2% for the General Fund and 17.56% for all funds between the current year budget and the proposed FY2022-23 budget. Key personnel services cost increases in this proposed budget are as follows:

Increases in salaries result from cost-of-living increases, as salaries will be increasing by 5.0% in accordance with the CPI-W west index (annual average) for exempt employees, 5.0% for SPOA represented police officers, and 5.1% for AFCME represented employees as well as step increases throughout the fiscal year.

PERS rates are set for a biennium period and will not change for this upcoming budget period, however, recent changes have been minimal in comparison to prior years as the rates are beginning to stabilize. The City currently pays between 26.53% and 32.54% of salaries towards retirement for each eligible employee. This amount includes the employer and the employee share of PERS for all employees.

### Budget Law

This proposed budget is submitted as required by Chapter 294 of the Oregon Revised Statutes and Chapter VIII, Section 33.e.6 of the Sherwood Municipal Code. As an important reminder to citizens reviewing this proposed budget, State budget law provides for three different levels of review and scrutiny of this budget: the City Manager, the Budget Committee, and the City Council. At any step in this process, the reviewing body can alter the proposed budget if they believe it is in the best interest of the City of Sherwood. This is my first proposed budget for the City of Sherwood in my role as City Manager. I am pleased to be able to propose a fiscally responsible budget that continues to provide the quality of public services our citizens have come to enjoy and expect from the City of Sherwood.

### Conclusion

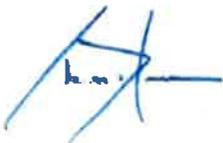
Sherwood continues to be a financially sound organization. We rely on diverse revenue sources and have equally diverse expenditure patterns that result in healthy fund balances. Our Senior Leadership team and staff do an outstanding job in handling their respective departmental budgets and expenditures and I applaud them for their efforts. Our challenge remains the same: keep our priorities balanced, be good stewards to our taxpayers, and be mindful of the challenging economic times.

We have attempted to highlight several key components and issues of our budget. This message isn't intended to be all encompassing. Staff has worked hard to provide information, data, highlights, changes, and active transparency for all funds and departments. I encourage the reader to take the time to review and understand what their city is doing and how we are utilizing our resources. The budget should define the values of our community; we want to be unselfish partners in this process. The budget should be examined, considered, discussed, and questioned. This is my first budget with Sherwood, we know we can continue to enhance and improve this document.

This budget is just a proposal, it is, until approved, merely a draft. Your input will only improve the quality of the final product. The budget should be the narrative and the reflection of the values of our community, and the approval of the Budget Committee is a statement of support. The final and approved budget is a direct reflection of where we as a community are spending our time, energy, and resources.

This budget document was the result of a team effort amongst staff and the Senior Leadership team. I want to specifically acknowledge Leslie Dean, Craig Sheldon, Brad Crawford, Julia Hajduk, Kristen Switzer, Ty Hanlon, Sylvia Murphy, Josh Soper, Rebeca Tabra, Adrienne Doman Calkins, and Maiya Burbank. A special thanks to David Bodway, who did an outstanding job of coordinating and organizing the proposed budget. I feel humbled and blessed to be able to work with so many outstanding public servants.

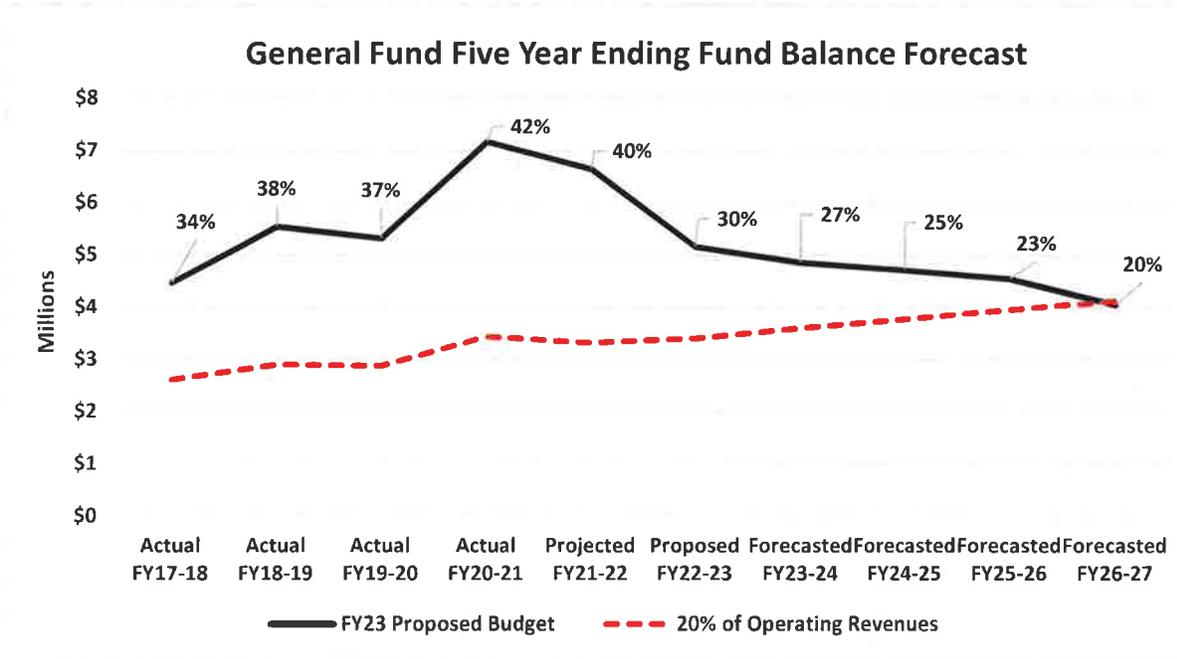
Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Keith D. Campbell". The signature is stylized with several overlapping lines.

Keith D. Campbell  
Sherwood City Manager

**Budget Committee Changes from Proposed to Approved Budget**

“Conservative Forecast”



### History

The first wagon train arrived in Oregon in 1843, and by 1853, Sherwood was being settled by farmers. They built their houses of the logs taken from the forest, which once covered the area. They grew nearly everything they needed.

By 1870, many families had moved into the area that we now call Sherwood. In 1885, J.C. Smock granted the railroad the right-of-way through his property. In 1889, he and his wife, Mary Ellen Sebastian, then planned and named the streets surrounding the railroad tracks. The town that emerged was known as Smockville; later renamed to Sherwood and incorporated in 1893.

In the early 1890's, Sherwood's main industry was a brickyard that supplied building bricks for most of Portland's growth. Most of Sherwood's commercial buildings were built at this time, including the nine-block area known as Old Town. The original home of J.C. Smock and Mary Ellen Sebastian still stands on Park Street next to the Morback House as a component of the Sherwood Heritage Center.

When the brickyard closed in 1895, the economy diversified to include a fruit and vegetable cannery and a tannery, which supported Sherwood until 1971.

In 1911, Sherwood's City limits were one square mile, and had a population of 350. As of July 1, 2021, the City is four and a half square miles and has a population of 20,496.

### Authority

The City of Sherwood has all powers granted to municipal corporations by State statutes, including the power to issue debt, levy taxes on real property within its boundaries, and to extend its corporate limits by annexation.

### Services

The City provides a full range of services: public safety; library; construction and maintenance of streets, parks, and utility infrastructure; recreational activities and cultural events; current and long-range planning; development review; building permits; and construction inspection.

Sherwood owns and operates a water system and, jointly with the City of Wilsonville, a water treatment plant. The City also owns and operates the sanitary sewer and stormwater collection facilities with treatment provided by Clean Water Services, a regional services district.

Senior services are provided by the City in the Marjorie Stewart Senior Center. Fire protection is provided by TVF&R, a regional special district. Electricity, phone, and trash disposal are provided by private businesses. Sherwood is part of School District 88J.

Sherwood has an Urban Renewal Agency (URA) which undertakes projects in the designated Urban Renewal District. The URA is a distinct municipal corporation and its budget is separate from the City of Sherwood.

### Location

Sherwood's City limits span four and a half square miles along State Highway 99W via Interstate 5. The rapidly growing city is part of the Willamette Valley located in southwest Washington County. Sherwood is the home of the Tualatin River National Wildlife Refuge to the north, and bordered by Yamhill County to the south, and the City of Tualatin to the east.



| <b>DISTANCE FROM SHERWOOD</b>  |       |
|--------------------------------|-------|
| Destination                    | Miles |
| <b>Cities</b>                  |       |
| Portland, OR                   | 17    |
| Salem, OR                      | 36    |
| Eugene, OR                     | 100   |
| Seattle, WA                    | 190   |
| Boise, ID                      | 445   |
| San Francisco, CA              | 625   |
| <b>Airports, Rail Stations</b> |       |
| Portland International Airport | 30    |
| Hillsboro Airport              | 17    |
| Portland Union Station         | 18    |
| <b>Recreational Areas</b>      |       |
| Oregon Coast                   | 80    |
| Mt. Hood Ski Areas             | 70    |
| Central Oregon                 | 165   |
| <b>Public Universities</b>     |       |
| Portland State University      | 16    |
| Oregon State University        | 75    |
| University of Oregon           | 102   |

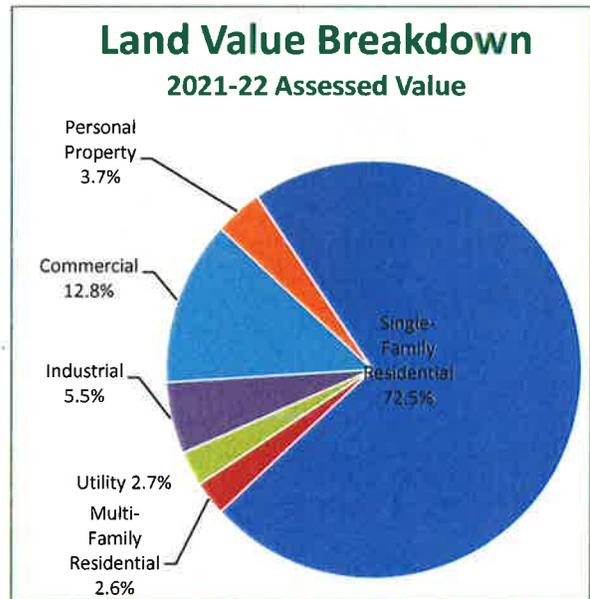
**Economy**

The City of Sherwood is highly suited to support the following industries: small to mid-size light manufacturing; specialty contractors and construction firms; creative services; amusement, recreation, sporting and lodging hospitality; educational facilities; and nursing and health care support services and facilities.

Several new businesses, which fall into these categories, are in the process of being built or are projected to come to Sherwood within the near future. Currently most employed residents commute outside of the City for work. The City has completed a concept plan for the Tonquin Employment Area to help remedy this imbalance.

The City's economy is linked with that of the Portland/Vancouver Metro Region but is more insulated from economic downturns due to the high education and skill level of its population.

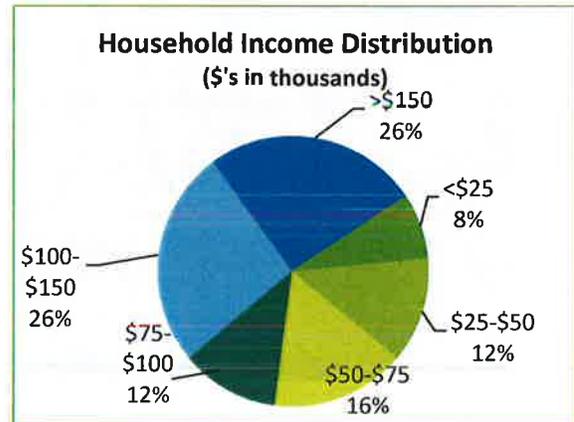
Despite growth, the City has managed to maintain a first-rate quality of life for its residents through a unique park and recreation system, a great school system, and a revived central business district in Old Town.



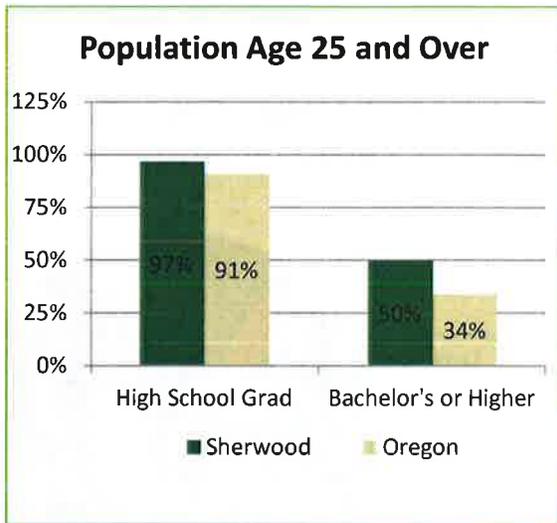
### Demographics

Over the last two decades, Sherwood has been one of the faster growing communities in the State. Between 2001 and 2021, the population has grown 63%. Sherwood has an average of 3.5 people per household as compared to 3.0 in Oregon as a whole. 51% of Sherwood's population is female, as compared to 51% in Oregon as a whole.

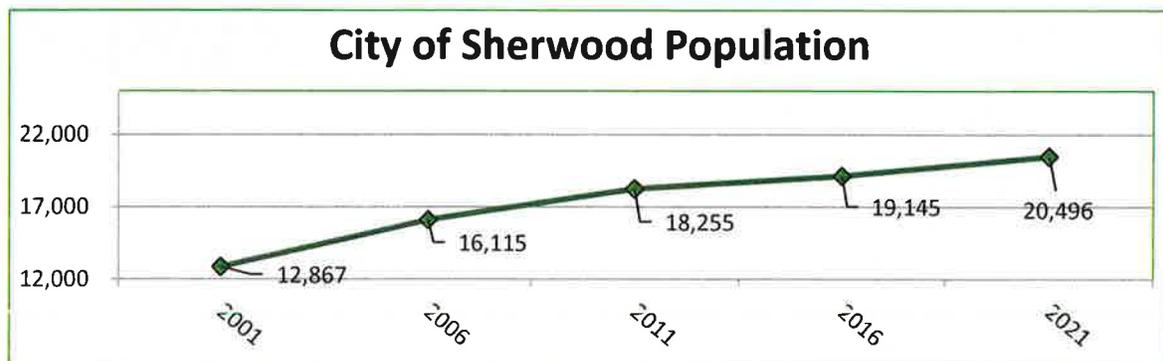
| AGE DISTRIBUTION |         |
|------------------|---------|
| Age              | Percent |
| 0-19             | 35.0%   |
| 20-39            | 22.4%   |
| 40-59            | 29.9%   |
| 60+              | 12.7%   |



63% of the homes in Sherwood are less than 30 years old. Owner-occupied homes represent 77% of the community as opposed to 62% of Oregon as a whole.



| JOB TYPES HELD BY SHERWOOD CITIZENS |         |
|-------------------------------------|---------|
| Job Type                            | Percent |
| Management                          | 17%     |
| Sales                               | 13%     |
| Business/Financial/Engineering      | 13%     |
| Health/Personal Care                | 10%     |
| Office/Administrative               | 10%     |
| Production/Construction             | 9%      |
| Education/Library                   | 6%      |
| Food Preparation/Serving            | 6%      |
| Public Safety                       | 2%      |
| Other                               | 14%     |



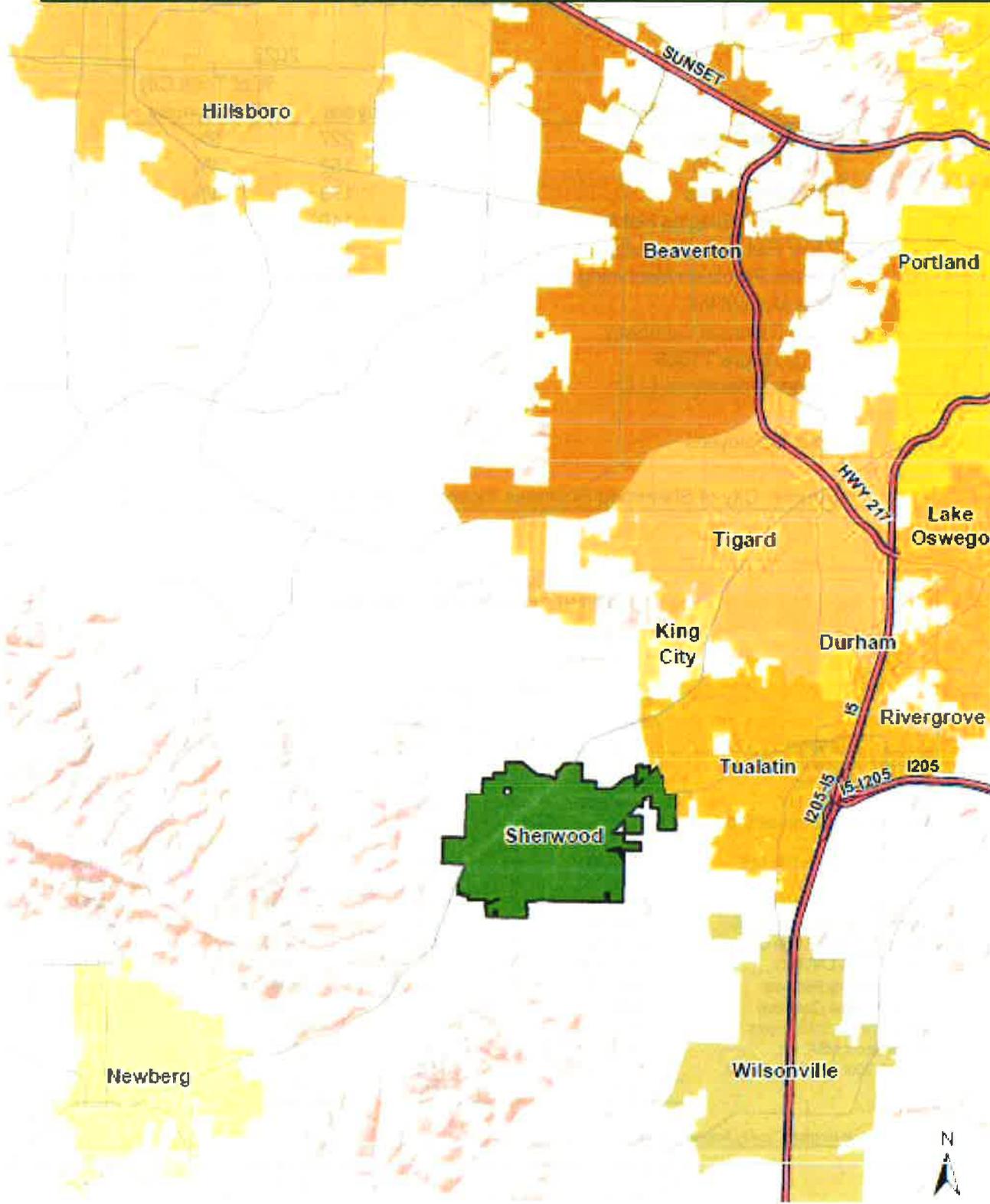
| PRINCIPAL EMPLOYERS           |             |                            |
|-------------------------------|-------------|----------------------------|
| Employer                      | 2022        |                            |
|                               | Employees   | % of Total City Employment |
| Wal-Mart Stores Inc.          | 227         | 5%                         |
| Safeway #1800                 | 152         | 4%                         |
| NW Natural Gas                | 173         | 4%                         |
| PPM Technologies Holdings LLC | 140         | 3%                         |
| PNW Flatwork dba Fettig       | 132         | 3%                         |
| Treske Precision Machining    | 125         | 3%                         |
| First student Inc.            | 98          | 2%                         |
| Pride Disposal Company        | 82          | 2%                         |
| Target Store T1868            | 76          | 2%                         |
| Langer Operations LLC         | 74          | 2%                         |
| <b>Total employees</b>        | <b>4141</b> |                            |

Source: City of Sherwood Business License Database

| PRINCIPAL TAXPAYERS<br>CURRENT YEAR AND NINE YEARS AGO |                        |      |                                    |                        |      |                                    |
|--|------------------------|------|------------------------------------|------------------------|------|------------------------------------|
| Taxpayer   | 2022                   |      |                                    | 2013                   |      |                                    |
|  | Taxable Assessed Value | Rank | Percentage of Total Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Assessed Value |
| Portland General Electric                              | \$32,240,000           | 1    | 1.4%                               | \$12,483,000           | 6    | 0.8%                               |
| WalMart Stores, Inc                                    | 29,657,452             | 2    | 1.3%                               | N/A                    | -    | 0.0%                               |
| MGP X Properties LLC                                   | 23,493,650             | 3    | 1.0%                               | N/A                    | -    | 0.0%                               |
| Mountain High Apartment LLC & TSL Sherwood, LLC        | 20,851,880             | 4    | 0.9%                               | N/A                    | -    | 0.0%                               |
| Big Sunfield Lakes OR, LLE                             | 19,940,490             | 5    | 0.9%                               | 15,282,760             | 4    | 1.0%                               |
| Target Corporation                                     | 17,106,920             | 6    | 0.7%                               | 15,664,061             | 2    | 1.0%                               |
| Creekview Crossing SPE, LLC                            | 16,699,760             | 7    | 0.7%                               | 12,799,010             | 5    | 0.8%                               |
| Sherwood Senior Living, LLC                            | 16,006,850             | 8    | 0.7%                               | N/A                    | -    | 0.0%                               |
| Northwest Natural Gas Co                               | 14,064,000             | 9    | 0.6%                               | 15,663,880             | 3    | 1.0%                               |
| Tacke LLC & LAF LLC                                    | 13,475,666             | 10   | 0.6%                               | N/A                    | -    | 0.0%                               |
| Retail Property Partners                               | N/A                    | -    | 0.0%                               | 18,467,240             | 1    | 1.2%                               |
| Allied Systems Company                                 | N/A                    | -    | 0.0%                               | 11,042,820             | 7    | 0.7%                               |
| Juniper Ridge Investments                              | N/A                    | -    | 0.0%                               | 10,278,620             | 8    | 0.7%                               |
| Home Depot USA, Inc.                                   | N/A                    | -    | 0.0%                               | 9,883,867              | 9    | 0.6%                               |
| JPMCC 2006-CIBC14 12th St                              | N/A                    | -    | 0.0%                               | 7,960,610              | 10   | 0.5%                               |
|  | <u>\$171,296,668</u>   |      | <u>7.3%</u>                        | <u>\$127,953,768</u>   |      | <u>7.6%</u>                        |

Source: Washington County Assessor's records

Sherwood, Oregon and the South Metro Region



## Mission Statement

Provide high quality services for all residents and businesses through strong relationships and innovation in a fiscally responsible manner.

## Core Values

Citizen Engagement

Community Livability

Community Partnerships

Community Pride

Fiscal Responsibility

Transparent Government

Quality Service

Forward Thinking

# Overarching Pillars, Goals & Deliverables

The Sherwood City Council has established six city-wide goals. These goals reflect the City’s duty to maintain and improve the quality of life for all residents. Within these goals are actions outlining specific objectives City staff is charged to pursue. Many of the department goals further delineate and detail how these objectives are to be accomplished. The departmental goals are outlined in the Budget Detail.

## Pillar 1: Economic Development

**Goals:**

- Promote Strong Diverse Economic Growth Opportunities
- Build Infrastructure to Support New Commercial and Industrial Development
- Balancing the Tax Base
- Work with Metro and regional partners to bring Sherwood West land into UGB
- Bring Jobs to Sherwood that provide wages that allow people to live and work in Sherwood
- Sherwood West Planning
- Tonquin Employment Area
- Prioritization of Infrastructure Development Deliverables for Best ROI

| Deliverables:   | Deliverable Time Frame |           |          |
|---|------------------------|-----------|----------|
|   | 0-1 Year               | 2-3 Years | 3+ Years |
| Deliverable 1:1 Improve Development Code to Promote stronger economic development   |                        |           |          |
| 1:1(a) Code Audit and Stakeholder Meetings to Determine Opportunity for Improvement   | X                      |           |          |
| 1:1(b) Process Amendments   |                        | X         |          |
| Deliverable 1:2 Create Annexation Policies & Processes to manage our growth goals as it relates to infrastructure, school capacity, & long-term community needs | X                      |           |          |
| Deliverable 1:3 Target Metrics for Jobs/Housing Balance   | X                      |           |          |
| Deliverable 1:4 Completion and Adoption of Sherwood West Re-Look Plan   | X                      |           |          |
| Deliverable 1:5 Decision to ask Metro to include Sherwood West into the UGB   | X                      | X         |          |
| Deliverable 1:6 Annexation Plan/Policy of Tonquin Employment Area   | X                      |           |          |

## Pillar 2: Infrastructure

**Goals:**

- Build Pedestrian Connectors between Sherwood East and West
- Continue to invest in Sherwood Broadband Utility as an Important infrastructure for Sherwood and Beyond
- New Public Works Facility
- Investment in Cyber and Network Security
- Invest in Business Process Improvements

| Deliverables:   | Deliverable Time Frame |           |          |
|---|------------------------|-----------|----------|
|   | 0-1 Year               | 2-3 Years | 3+ Years |
| Deliverable 2:1 Improve Development Code to Promote stronger economic development | X                      | X         |          |
| Deliverable 2:2 Sherwood 99 Pedestrian Bridge                                     |                        |           |          |
| 2:2(a) Sherwood 99 Pedestrian Bridge 100% Design                                  | X                      |           |          |
| 2:2(b) Sherwood 99 Pedestrian Bridge Construction                                 | X                      | X         |          |
| Deliverable 2:3 Cedar Creek Pedestrian Tunnel                                     |                        |           |          |
| 2:3(a) Cedar Creek Pedestrian Tunnel Feasibility Study                            | X                      |           |          |
| 2:3(a) Cedar Creek Pedestrian Tunnel 30% Design Study                             | X                      | X         |          |
| Deliverable 2:4 Complete Sherwood Broadband Fiber to the Home Build Out           | X                      | X         |          |
| Deliverable 2:5 Complete YMCA Agreement   | X                      |           |          |
| Deliverable 2:6 Purchase and/or replace antiquated software                       |                        | X         |          |
| Deliverable 2:7 Reconfigure existing software to adapt to current needs           | X                      |           |          |
| Deliverable 2:8 Address remote workforce needs                                    | X                      |           |          |
| Deliverable 2:9 Implementation Plan for Parks Master Plan                         | X                      |           |          |
| Deliverable 2:10 Develop Shovel Ready Fiber Expansion Projects                    | X                      | X         | X        |

**Pillar 3: Livability & Workability**

**Goals:**

- Continue to Support and Enhance Senior Services
- Trails and Walkability
- Promote and monitor diverse housing that will accommodate a wide variety of life stages and needs
- Public Art
- Mental Health and Wellness
- Investment in Community Gathering Spaces or Community Enhancements
- Investment in Parks (Acquire New Land for Parks and Expansion and Improvements of Current Parks)

| Deliverables:   | Deliverable Time Frame |           |          |
|---|------------------------|-----------|----------|
|   | 0-1 Year               | 2-3 Years | 3+ Years |
| Deliverable 3:1 Consider Obtaining Age Friendly City Certification  | X                      |           |          |
| Deliverable 3:2 Design Concepts for single-story flex building on lot in front of Arts Building   |                        | X         |          |
| Deliverable 3:3 Design Plan for Cedar Creek Trail Amenities   | X                      |           |          |
| Deliverable 3:4 Public Art in Roundabouts (2x)  | X                      | X         |          |
| Deliverable 3:5 Build Festival Plaza  | X                      |           |          |
| Deliverable 3:6 Create Public Arts Fund to Utilize for Grants   | X                      | X         |          |
| Deliverable 3:7 Monitor Housing, Track Progress on Issues, Actively Participate, as Needed, with Legislature and Rule Making Committees |                        |           |          |
| 3:7(a) Develop Annual Report on Housing   | X                      |           |          |
| 3:7(a) Staff Participate in Rule Making & Monitor and Track Changes   | X                      |           |          |
| Deliverable 3:8 Employee and City volunteer recognition and appreciation programs   | X                      |           |          |
| Deliverable 3:9 Programs to encourage innovation and creative solutions and ideas   | X                      |           |          |
| Deliverable 3:10 Involve the Community and other government partners in discussions on the Importance of Communi                        | X                      |           |          |

**Pillar 4: Public Safety**

**Goals:**

- Public Safety Planning
- Collaborate with School District
- Promote Bike and Pedestrian Safety
- Promote Driver Safety

| Deliverables:  | Deliverable Time Frame |           |          |
|--|------------------------|-----------|----------|
|  | 0-1 Year               | 2-3 Years | 3+ Years |
| Deliverable 4:1 Funding Additional SRO   |                        | X         |          |
| Deliverable 4:2 Enhance Visibility and Use of Police Reserve Program   |                        | X         |          |
| Deliverable 4:3 Work with SSD on Safe Route to School Programs   | X                      |           |          |
| Deliverable 4:4 Programs to Recruit and Retain Officers  | X                      | X         | X        |
| Deliverable 4:5 Identify and Complete Infill for Sidewalk Improvements/ADA                                     | X                      |           |          |
| Deliverable 4:6 Develop an Action Plan with County to Improve Safety on County Owned Roads in Sherwood and UGB | X                      | X         |          |
| Deliverable 4:7 Charge Traffic Safety Committee to Review Speed Limits in City Limits                          | X                      |           |          |

**Pillar 5: Fiscal Responsibility**

**Goals:**

- Pursue New Internal and External Revenue Sources
- Efficient Service Delivery

| Deliverables:  | Deliverable Time Frame |           |          |
|--|------------------------|-----------|----------|
|  | 0-1 Year               | 2-3 Years | 3+ Years |
| Deliverable 5:1 Pursue Federal Grants and Monies                             | X                      |           |          |
| Deliverable 5:2 Pursue State Grants and Monies                               | X                      |           |          |
| Deliverable 5:3 Complete Banking RFP   | X                      |           |          |
| Deliverable 5:4 Organizational Assessment and Review on Delivery of Services | X                      | X         |          |

**Pillar 6: Citizen Engagement**

**Goals:**

- A Communication Plan that is Comprehensive and Strategic to Modernize City-Wide Communication**
- A High Level of Customer-Centric Approach to Citizens Engaging with the City**
- Diversity, Equity, Inclusion, and Accessibility**
- Engaging with Youth**
- Efficient Management of Meetings for All Boards and Commissions**

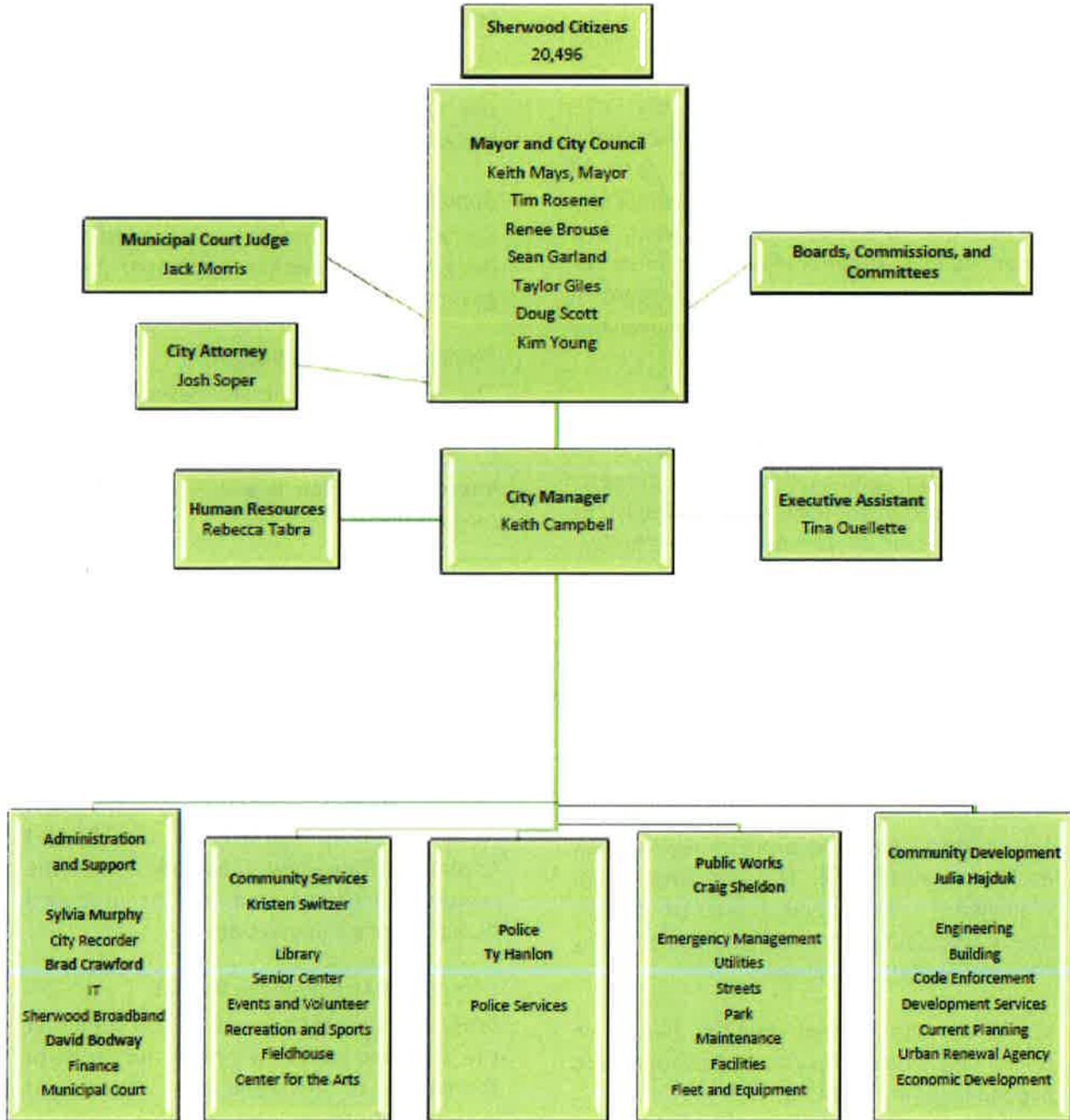
| Deliverables:  | Deliverable Time Frame |           |          |
|--|------------------------|-----------|----------|
|  | 0-1 Year               | 2-3 Years | 3+ Years |
| Deliverable 6:1 Create new Website Platform and Enhance Social Media   | X                      |           |          |
| Deliverable 6:2 Evaluate billing of Broadband as it relates to customer service and workload of staff                    | X                      | X         |          |
| Deliverable 6:3 Utilize modern communication tools (mobile surveys, text messaging) to solicited feedback from residents |                        |           | X        |
| Deliverable 6:4 Track, respond and analyze citizen requests through a customer relationship management system            |                        |           | X        |
| Deliverable 6:5 Consider Engagement/Communication Specialist   |                        |           | X        |
| Deliverable 6:6 Develop a comprehensive approach to doing surveys that enables the organization to improve both the      | X                      |           |          |
| Deliverable 6:7 Continue to refine our marketing materials for industry  |                        |           | X        |
| Deliverable 6:8 Refine Branding  |                        |           | X        |
| Deliverable 6:9 Create a City Statement on DEIA  | X                      |           |          |
| Deliverable 6:10 Review and Update hiring processes through DEIA   | X                      |           |          |
| Deliverable 6:11 Consider Youth Advisory or Similar  | X                      |           |          |

## Long-Range Operating Financial Plans

Rooted in the financial policies, long-range operating financial plans are developed to be conservative in nature to address the financial vulnerabilities of the city while bolstering the City’s overarching goals and projects. The goal of these policies is to provide the financial stability needed to navigate through economic changes, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.

As part of the annual budget process, the City of Sherwood maintains a minimum three-year revenue and expenditure forecast. This forecast is created using an objective, analytical process incorporating applicable projections from the State of Oregon’s latest Economic Forecast and conservative assumptions where State developed data is not available. Revenues are estimated realistically and prudently using best practices as defined by the Government Finance Officers Association.

These financial plans are one step in pursuing a sustainable approach to the delivery of high-quality services to the community. By providing the framework of financial stability for the future, the focus can be on achieving the strategic goals of the City.



A comprehensive list of current positions is included in the Appendix.

**Budget Process**

The annual budget is one of the most important and informative documents City officials will use. In simple terms, the City’s budget is a financial plan for one fiscal year. The budget shows the estimated costs of expenditures (items or services the City plans to purchase in the coming fiscal year) and other budget requirements that must be planned for, but won’t actually be spent. It also shows the resources that will be available to pay for those expenditures.

The budget authorizes the City to spend money and limits how much money can be spent. It also justifies the levy of property taxes. In order to levy taxes through the County assessor, cities must prepare a budget following Oregon local budget law.

The City’s fiscal year begins July 1 and ends June 30.

**Phase 1: Establish Priorities and Goals for the Next Fiscal Year**

The strategic planning process begins anew each year as the City Manager and Senior Management Team collaborate to identify needs and assumptions for the short and long term and update objectives.

Work on the annual budget begins in December, when forecasts for revenues and expenditures are updated.

In January the City Council typically has planning meetings to decide Council goals, priorities, and policies.

**Phase 2: Prepare Proposed Budget for Budget Committee**

Below is an outline of the steps required by the Oregon Department of Revenue for budget preparation and adoption.

**Appoint Budget Officer:**

Every local government is required to have a Budget Officer, either appointed by the governing body or designated in its charter.

**Prepare a Proposed Budget:**

The Budget Officer is responsible for preparing the proposed budget presentation to the Budget Committee. The Capital Improvement Plan is also updated for the next five years.

**Publish Public Notices:**

Upon completion of the proposed budget a “Notice of Budget Committee Meeting” is published in a newspaper and posted prominently on the City’s website.

**Budget Committee Meets:**

The budget message and proposed budget document is presented to the Budget Committee for review. The public is given the opportunity to comment on the proposed budget during the meeting.

**Committee Approves the Budget:**

When the Budget Committee is satisfied that the proposed budget will meet the needs of the citizens of Sherwood, they will forward it to the City Council for adoption.

**Phase 3: Adopt Budget and Certify Property Taxes**

**Publish Notice of Public Hearing:**

After the budget is approved by the budget committee, a budget hearing must be held. The Budget Officer must publish a "Notice of Budget Hearing" in a newspaper or by mail or hand delivery.

**Hold the Budget Hearing:**

The budget hearing must be held by the governing body (City Council) on the date specified on the public notice and must allow for public testimony.

**Adopt Budget, Make Appropriations, and Levy Taxes:**

The governing body adopts the budget prior to June 30th. The budget and tax levy certification are then filed with the County Assessor.

**Phase 4: Budget Changes After Adoption**

Oregon budget law requires all City funds to be appropriated. Appropriations, the legal authority to spend, are by division in all funds.

Appropriations may be changed during the fiscal year, within the limitations imposed by budget law. City staff monitors actual events and recommends changes as needed. The City Council makes changes by resolution. Changes are categorized as appropriation transfers or supplemental budgets.

An appropriation transfer decreases an existing appropriation and increases another by the same amount. Supplemental budgets typically create new appropriations, funded by increased revenues. Supplemental budgets are used for occurrences or conditions which were not known at the time the budget was prepared. Directors and managers may amend their budgets for individual accounts without Council approval so long as appropriations at the legal level of control are not changed

**Budget Calendar**

|                                     |   |
|-------------------------------------|---|
| <b>Budget Preparation (Nov-Jan)</b> | <ul style="list-style-type: none"> <li>•Forecasts Updated</li> <li>•Assumptions Developed</li> <li>•Budget Calendar Prepared</li> </ul>       |
| <b>Budget Requests (Jan-Feb)</b>    | <ul style="list-style-type: none"> <li>•Departments Prepare and Submit Budgets to the Budget Officer</li> </ul>                               |
| <b>Proposed Budget (Mar-Apr)</b>    | <ul style="list-style-type: none"> <li>•Department Budget Meetings with City Manager and Budget Officer</li> </ul>                            |
| <b>Budget Committee (May-June)</b>  | <ul style="list-style-type: none"> <li>•Submit Proposed Budget</li> <li>•Committee Deliberates</li> <li>•Committee Approves Budget</li> </ul> |
| <b>Adopted Budget (June)</b>        | <ul style="list-style-type: none"> <li>•Budget Hearing</li> <li>•Budget Adopted by City Council</li> </ul>                                    |

**Basis of Budgeting**

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Long-term compensated absences, however, are recorded only when payment is due.

**Basis of Auditing**

The audit, as reported in the Comprehensive Annual Financial Report, accounts for the City's finances on the basis of generally accepted accounting principles (GAAP).

GAAP is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time. The modified accrual basis of accounting, a GAAP approved method, is also used in the audit for all funds except for the Proprietary Fund types. The audit uses the full-accrual method of accounting for the Proprietary Funds. The Comprehensive Annual Financial Report shows all of the City's funds on both a budgetary and GAAP basis for comparison.

**Budgetary Basis of Accounting**

There is no appreciable difference in the basis of accounting used for financial statements and the accounting method used for budgeting. The budgetary basis of accounting for budgeting purposes is also modified accrual.

*The City of Sherwood uses a modified accrual basis of accounting for budgeting purposes. This means revenues are recognized when they become measurable and available.*

**Fund Structure and Description**

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

The revenues in each fund may be spent only for the purpose specified by the fund.

**General**

General Fund – accounts for the financial operations of the City that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, court fines, and state and county shared revenue. Primary expenditures are for public safety, general government, parks and recreation, and library services.

**Special Revenue**

Grants Fund – accounts for Federal, State, and Local grants. Funds received must be used in accordance with the grant agreement(s). For the current fiscal year, the only grant funded program accounted for in this fund is the Community Enhancement Program (CEP).

Transient Lodging Tax (TLT) fund – accounts for Transient Lodging Taxes received from short term lodging establishments like hotels or bed and breakfasts. This fund has very little activity at this time but will begin to accumulate funds as the City collects them.

Street Operations Fund – accounts for the repair and maintenance of City streets. Principal sources of revenue are street utility fees, gas taxes received from Washington County, and vehicle taxes from the Oregon Department of Transportation.

**Debt Service**

Debt Service Fund – accounts for the payment of principal and interest on general obligation bonds. Resources are provided by property taxes.

**Capital Projects**

General Construction Fund – accounts for the acquisition and construction of capital assets not related to the Proprietary Funds. This includes City buildings, parks and trails, sports fields, and recreational facilities.

Street Capital Fund – accounts for funds received from system development charges (SDCs) and are restricted for construction and major improvements of City streets.

**Business-Type**

Water Fund – accounts for the operation and maintenance of water facilities and for major expansions of the water system. Primary sources of revenue consist of charges for use of the water system and SDCs charged on new construction.

Sanitary Fund – accounts for the operation and maintenance of the sewer system and for major expansions of the sewer system. Primary sources of revenue consist of charges for sewer services, and SDCs charged on new construction.

Stormwater Fund – accounts for storm drain services and for the expansion of the storm water system. Primary sources of revenue consist of charges for services, and SDCs charged on new construction.

Broadband Fund – accounts for communication services provided to customers through the Sherwood Broadband Utility.

Fund Structure, Appropriation Level, and Major/Non-Major Fund Designation

| General Government Funds   |                      |                                  |                          |                                |                           |                            |
|--|----------------------|----------------------------------|--------------------------|--------------------------------|---------------------------|----------------------------|
| Appropriation Level  | General Fund (Major) | General Construction (Non-Major) | Debt Service (Non-Major) | Grants & TLT Funds (Non-Major) | Street Operations (Major) | Street Capital (Non-Major) |
| Administration<br>City Council<br>City Recorder<br>City Manager<br>City Attorney<br>Information Technology<br>Human Resources<br>Finance/Court | X                    |                                  |                          |                                |                           |                            |
| Community Development<br>Planning<br>Building<br>Engineering   | X                    |                                  |                          |                                |                           |                            |
| Police Services  | X                    |                                  |                          |                                |                           |                            |
| Community Services<br>Library<br>Events & Volunteers<br>Fieldhouse/Recreation<br>Center for the Arts<br>Marjorie Stewart Center                | X                    |                                  |                          |                                |                           |                            |
| Public Works<br>Facilities<br>Fleet & Equipment<br>Parks Maintenance   | X                    |                                  |                          |                                |                           |                            |
| General Construction   |                      | X                                |                          |                                |                           |                            |
| Debt Service   |                      |                                  | X                        |                                |                           |                            |
| Transient Lodging Tax (TLT)  |                      |                                  |                          | X                              |                           |                            |
| Grants Operations  |                      |                                  |                          | X                              |                           |                            |
| Street Operations  |                      |                                  |                          |                                | X                         |                            |
| Street Capital   |                      |                                  |                          |                                |                           | X                          |
| Debt Service   | X                    | X                                | X                        |                                | X                         | X                          |
| Transfers Out  | X                    | X                                | X                        | X                              | X                         | X                          |
| Contingency/Reserve  | X                    | X                                | X                        | X                              | X                         | X                          |
| Proprietary Funds  |                      |                                  |                          |                                |                           |                            |
| Appropriation Level  | Water (Major)        | Sanitary (Major)                 | Stormwater (Major)       | Broadband (Major)              |                           |                            |
| Operations   | X                    | X                                | X                        |                                |                           |                            |
| Capital  | X                    | X                                | X                        |                                |                           |                            |
| Broadband  |                      |                                  |                          |                                | X                         |                            |
| Debt Service   | X                    | X                                | X                        |                                | X                         |                            |
| Transfers Out  | X                    | X                                | X                        |                                | X                         |                            |
| Contingency/Reserve  | X                    | X                                | X                        |                                | X                         |                            |

All funds are appropriated at the division level, with debt service, transfers out, and contingency/reserves being appropriated separately from the individual divisions.

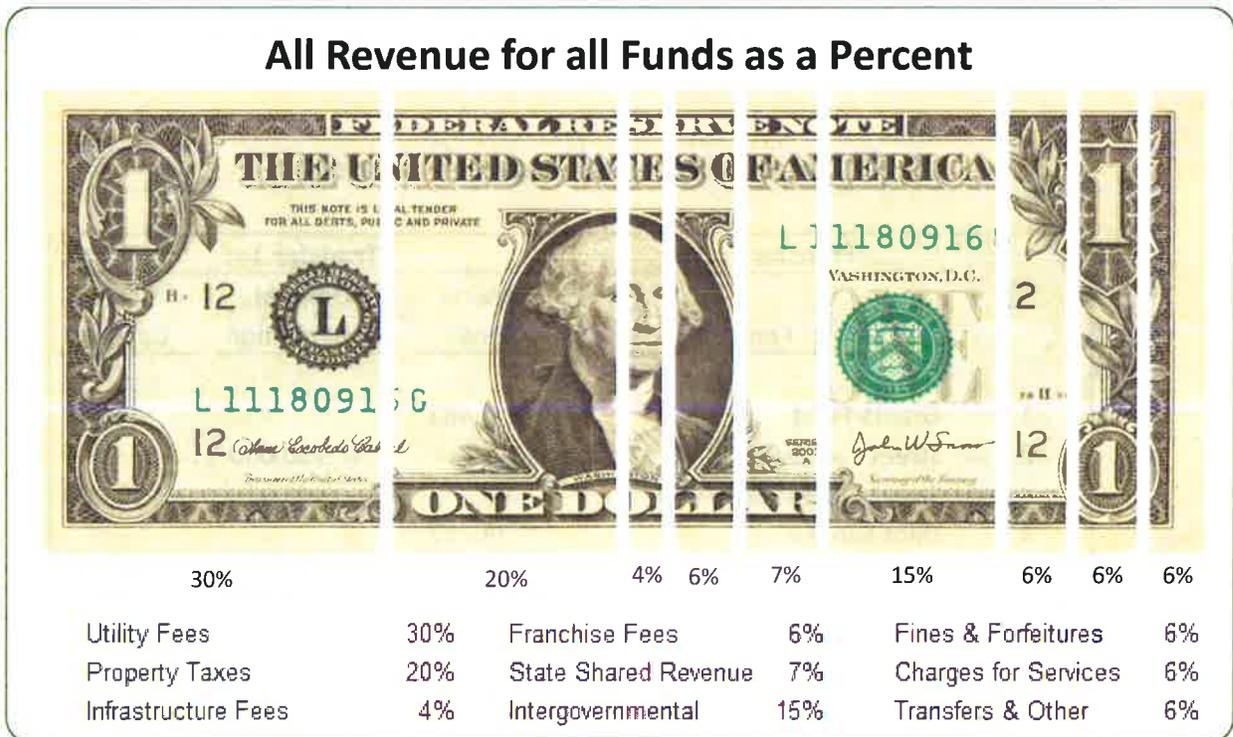
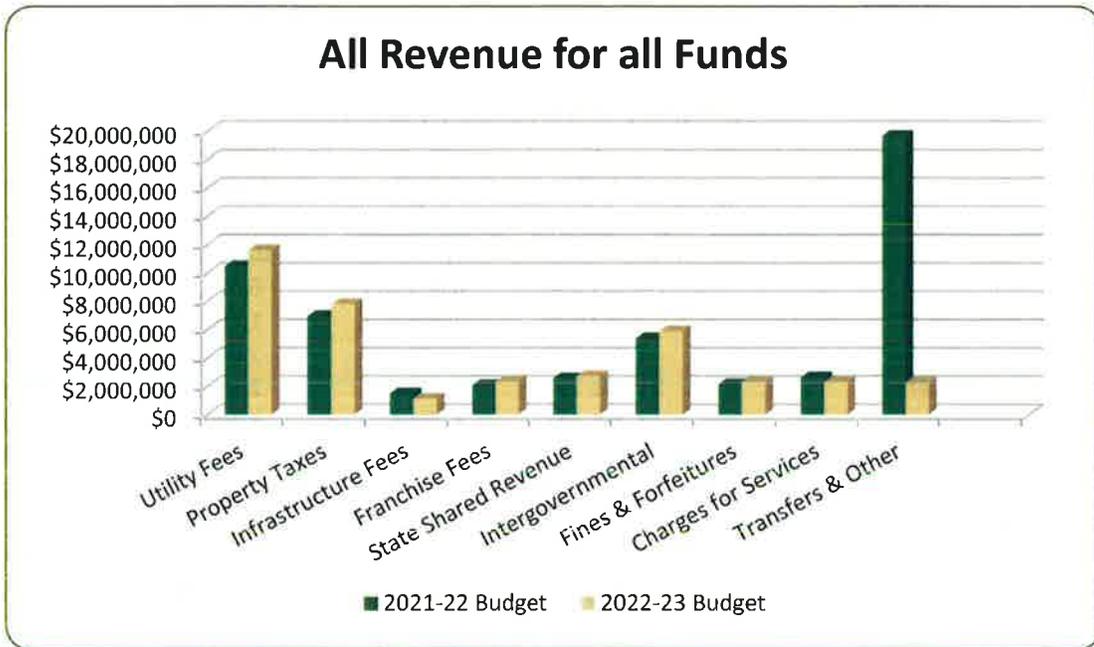
City-Wide Revenue Summary by Source

Summary of Resources by Source

|                                | Actual<br>2019-20   | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Approved<br>Budget<br>2022-23 |
|--------------------------------|---------------------|---------------------|------------------------------|-------------------------------|
| Utility Fees                   | 10,092,724          | 10,776,733          | 10,475,559                   | 11,655,702                    |
| Taxes                          | 6,501,606           | 6,867,322           | 6,971,527                    | 7,830,570                     |
| Infrastructure Fees            | 2,583,305           | 1,329,811           | 1,492,400                    | 1,125,000                     |
| Franchise Fees                 | 2,048,939           | 2,141,407           | 2,091,000                    | 2,337,000                     |
| State Shared Revenue           | 2,231,117           | 2,544,505           | 2,568,993                    | 2,724,026                     |
| Intergovernmental              | 2,254,187           | 4,191,616           | 5,399,620                    | 5,914,997                     |
| Fines and Forfeitures          | 2,194,179           | 2,111,824           | 2,153,250                    | 2,328,600                     |
| Charges for services           | 1,581,983           | 2,015,104           | 2,645,692                    | 2,315,470                     |
| Licenses and permits           | 98,720              | 68,564              | 82,230                       | 86,500                        |
| Interest and Other Revenue     | 1,068,840           | 504,914             | 742,004                      | 797,344                       |
| Transfers In                   | 856,827             | 2,332,686           | 879,117                      | 1,783,021                     |
| Sale of Fixed Assets           | 28,275              | 10,946              | -                            | -                             |
| Debt Proceeds                  | 2,000,000           | 10,735,580          | 18,000,000                   | -                             |
| <b>Total Current Resources</b> | <b>\$33,540,702</b> | <b>\$45,631,011</b> | <b>\$ 53,501,392</b>         | <b>\$ 38,898,230</b>          |
| Beginning fund balance         | \$37,410,184        | \$41,940,810        | \$ 44,427,183                | \$ 66,014,375                 |
| <b>Total Resources</b>         | <b>\$70,950,886</b> | <b>\$87,571,820</b> | <b>\$ 97,928,575</b>         | <b>\$104,912,605</b>          |

Detail of Transfers between Funds:

|                 | Transfer From:  |                  | Transfer To:         |                   |
|-----------------|---|------------------|----------------------|-------------------|
|                 | Fund  | General Fund     | General Construction | Street Capital    |
| 1               | Grants Fund   | 3,483            | -                    | -                 |
| 2               | Street Capital Fund                                   | -                | 950,000              | -                 |
| 3               | Street Operations Fund                                | -                | -                    | 750,000           |
| 4               | Debt Service  | 78,737           | -                    | -                 |
|                 | <b>Total</b>  | <b>\$ 83,021</b> | <b>\$ 950,000</b>    | <b>\$ 750,000</b> |
| <b>Purpose:</b> |   |                  |                      |                   |
| 1               | Transfer for administrative costs incurred            |                  |                      |                   |
| 2               | Transfer for Cedar Creek Trail projects               |                  |                      |                   |
| 3               | Transfer for capital project                          |                  |                      |                   |
| 4               | Transfer remaining fund balance from GO Bond Issuance |                  |                      |                   |



### Beginning and Ending Fund Balance

Beginning fund balance is equal to the prior year's ending fund balance.

Ending fund balance is the difference between total estimated sources and total estimated uses. Ending fund balance is budgeted in two categories:

1. *Operating Contingency* is budgeted at 5%-10% of operational revenue in the operating funds. Contingency funds can be spent once authorized by a supplemental budget or transfer resolution.
2. *Reserved for future years* are total sources less total expenses and contingency. Reserved for future years funds can only be spent if authorized by a supplemental budget.

### Utility Fees

The City charges utility fees for the water, sanitary, storm, and street systems. The fees are charged to customers based on usage of the systems. The rates collected for each fund can only be used to support that individual fund's operational and capital needs. Annual revenue projections are based on historical average increases, while taking into account any planned rate increases.

### Property taxes

There are three types of property tax levies in Oregon. The permanent rate levy funds general City operations. The debt service levy is used for principal and interest payments on general obligation bonds approved by the voters. Local option levies are voter-approved, time-limited levies for specified purposes.

The Washington County Department of Assessment and Taxation determines assessed values and collects taxes. Property is assessed January 1 for the fiscal year beginning July 1. Taxes are due beginning November 15, and discounts are allowed for taxes paid in full by November 15.

### Assessed Value

Each local government's tax rate was determined by the state in 1997. Sherwood's permanent rate is \$3.2975 per \$1,000 of assessed value. No action of the City can increase the permanent tax rate.

Ballot Measure 50, implemented in the 1997-98 tax year, limits assessed value to the lower of Maximum Assessed Value (MAV) or Real Market Value (RMV). Maximum Assessed Value increases by 3% annually.

There are exceptions to the 3% annual increase. Maximum Assessed Value may increase by more than 3% if:

- There is new construction or improvements
- The property is partitioned or subdivided
- Rezoning occurs and the property is used consistent with rezoning

### Limits and Compression

The total tax on a given piece of property is limited as follows:

- General Govt: \$10 per \$1,000 of RMV
- Schools: \$5 per \$1,000 of RMV
- Unlimited debt service: levies to pay bonds for capital construction projects are not subject to limitation

If the total tax bill exceeds the limits, taxes are reduced in a process called compression.

## Revenue & Expenditures

## Overview of Major Revenue Sources

### Effect of the Sherwood Urban Renewal Agencies

The Urban Renewal districts are geographic areas within the City of Sherwood, defined in the Urban Renewal Plans. The purpose of the districts are to eliminate blight and create an environment in which the private sector may develop uses consistent with the goals of the Urban Renewal Plans. The Agencies borrow money to fund infrastructure and other improvements, receive property taxes calculated on the increased assessed values, and uses the taxes to pay debt service on the borrowings.

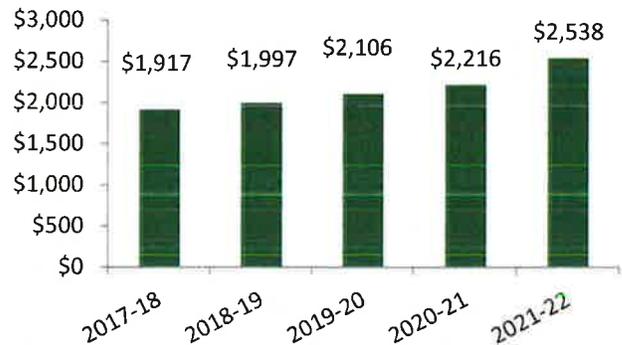
The first agency began operations in FY2001-02 and the second was opened in FY2020-21. The assessed value in the district was determined at the start date of each agency and became the frozen base. In subsequent years, the incremental assessed value is the difference between the assessed value in the district and the frozen base. Each year, the URAs receive property tax attributable to the incremental assessed value; the City's General Fund receives property tax attributable to the City's assessed value less the URAs incremental value.

Property taxes for the URAs are a portion of the permanent rate levy for the City and each overlapping tax district, not an addition to the tax base.

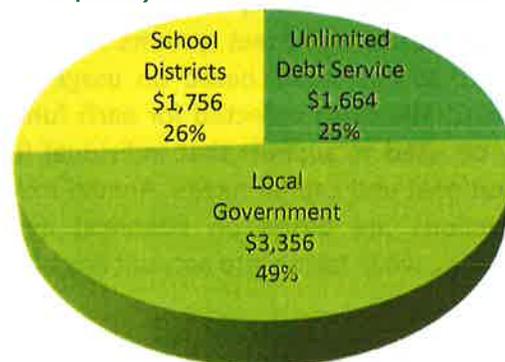
Each taxing jurisdiction has a tax rate that is applied to a parcel's assessed value to determine the amount of property taxes owed by that parcel. The County Assessor lowers these other taxing jurisdiction's tax rates based upon the Urban Renewal District's incremental assessed value and the taxing jurisdiction's overall assessed value, and mathematically derives a tax rate to be applied to each parcel for Urban Renewal.

The Agencies will cease to exist after they have incurred and repaid the maximum indebtedness specified in the plan: For the FY2001-02 URA plan \$ 45,133,469 and for the FY2020-21 URA plan \$166,600,000.

**Total Tax Assessed Values in Sherwood (shown in \$millions)**



**Average Assessed Property Tax on a \$350,000 Home in Sherwood**



Local Governments include:

- City of Sherwood
- Washington County
- Sherwood Urban Renewal Agency
- Tualatin Valley Fire and Rescue
- Metro
- Port of Portland
- Tualatin Soil and Water Conservation District

School Districts include:

- Sherwood School District
- Portland Community College
- ESD – NW Regional

Property Tax Allocation



|                               |                    |                         |                        |                    |                      |
|-------------------------------|--------------------|-------------------------|------------------------|--------------------|----------------------|
| Unlimited debt service<br>25% | School Dist<br>24% | City of Sherwood<br>16% | Washington Cnty<br>15% | Sherwood URA<br>7% | TVFR Other<br>10% 3% |
|-------------------------------|--------------------|-------------------------|------------------------|--------------------|----------------------|

Property taxes represent approximately 46% of General Fund revenue.

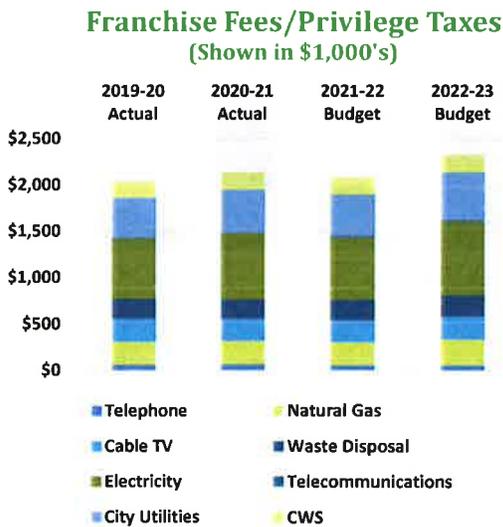


**Infrastructure Development Fees**

These are fees for private development plan review and inspection and system development charges (SDCs) on new construction. SDCs are restricted for Capital Improvement Projects that support capacity for growth. Development fee revenue is projected annually based on the known development activity, as well as projections of projects that are likely to be submitted.

**Franchise Fees/Privilege Taxes**

Fees are collected from utilities as compensation for use of the City’s rights of way. These fees are based on utility revenue, so they generally increase with population growth. Franchise fee revenue is estimated based on prior year actuals plus an inflationary increase.



**Fines and Forfeitures**

These fines are for traffic infractions, municipal code violations, and library fines. Revenue estimates are based on the prior year actuals plus anticipated increases due to new programs.

**Intergovernmental Revenue**

These include fees and taxes that are collected by other government agencies and passed through to the City as well as fees collected from other governments for services the City provides to them.

- State shared revenue, liquor and cigarette tax and vehicle fees revenue estimates are provided by the State
- County support to the library as part of the Washington County Cooperative Library Service Revenue estimates are provided by the County
- County distribution of gas tax
- Sherwood School District for shared services Revenue based on IGA
- Clean Water Services for shared services Revenue based on IGA
- Federal, State, and Local grants

**Charges for services**

- Building, Planning, and Engineering permits, revenue estimates are based on projected development activity
- Recreation fees, revenue estimates are based on the number of registered leagues
- Advertising and sponsor fees
- Business and liquor licenses, revenue estimates are based on prior year actuals and adjusted for programmatic changes

**Transfers and Other Revenue**

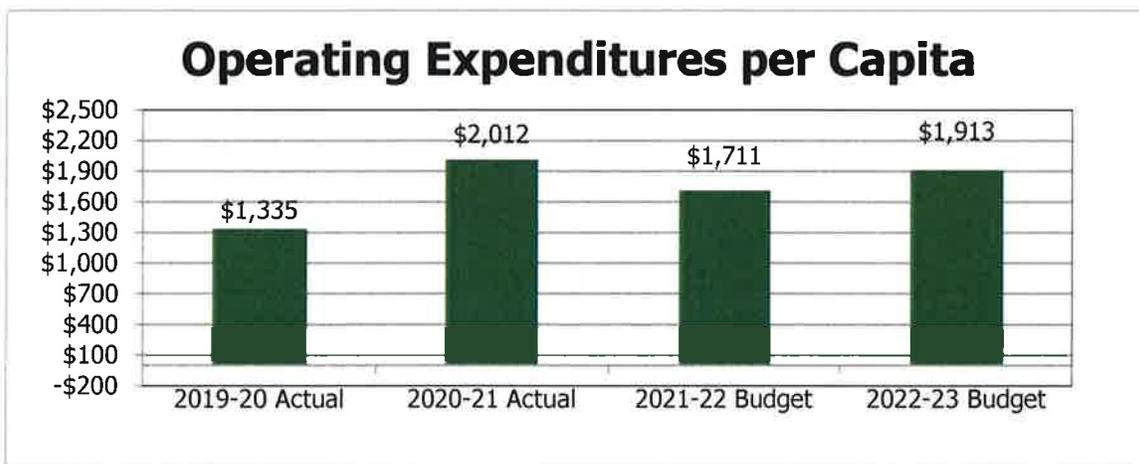
- Transfers in from other funds
- Interest earned on bank accounts
- Sale of fixed assets
- Proceeds from the issuance of debt

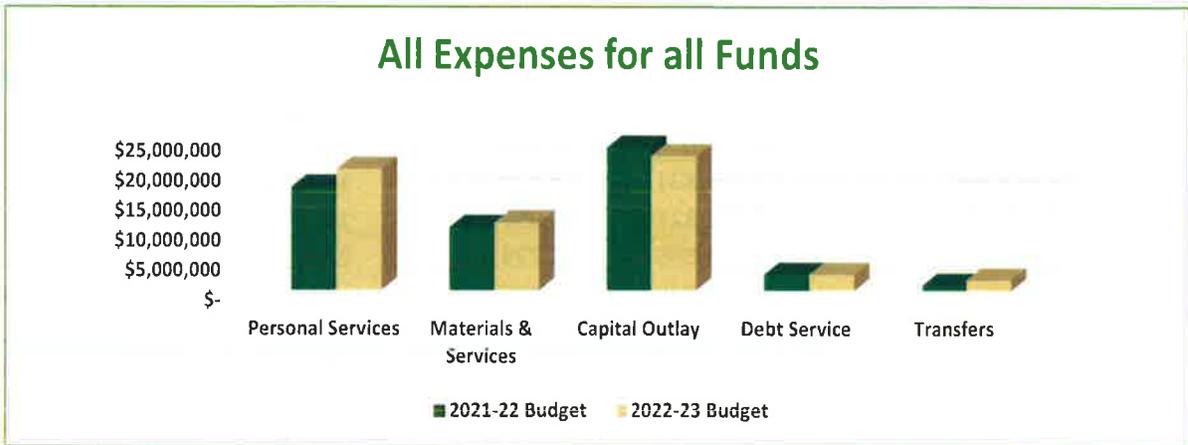
City-Wide Expenses by Category

Summary of Expenditures by Category

|                        | Actual<br>2019-20   | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Approved<br>Budget<br>2022-23 |
|------------------------|---------------------|---------------------|------------------------------|-------------------------------|
| Personal Services      | 13,499,831          | 14,775,071          | 17,255,504                   | 20,286,261                    |
| Materials and Services | 9,421,827           | 9,958,537           | 10,572,482                   | 11,343,167                    |
| Capital Outlay         | 2,984,595           | 5,229,275           | 23,922,030                   | 22,488,401                    |
| Debt Service           | 2,231,729           | 12,880,404          | 2,691,333                    | 2,742,658                     |
| Transfers Out          | 856,827             | 2,332,686           | 879,117                      | 1,783,021                     |
| Total Current Expenses | \$28,994,810        | \$45,175,973        | \$ 55,320,466                | \$ 58,643,509                 |
| Ending Fund Balance    | 41,940,815          | 42,395,847          | 42,608,109                   | 46,269,096                    |
| <b>Total Uses</b>      | <b>\$70,935,625</b> | <b>\$87,571,820</b> | <b>\$ 97,928,575</b>         | <b>\$104,912,605</b>          |

Citywide operating costs are budgeted to increase 15.2% in FY2022-23, in part due to the planned expansion of Broadband infrastructure. This resulted in an increase in cost per capita for our citizens. Operating costs are made up of all City expenditures minus capital purchases made outside the General Fund.





### All Expenses for all Funds as a Percent

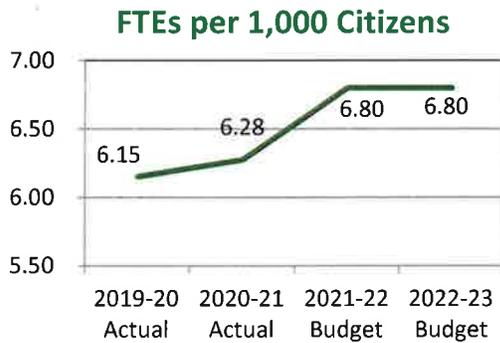


## Revenue & Expenditures      Overview of Major Categories of Expense

### Personal Services

#### Full-Time Equivalent (FTE)

The following compares City staffing to population growth.



Positions added in this budget are below:

- Records Coordinator (+0.5 FTE) in Administration
- Community Services Officer (+0.5 FTE) in Police
- Kitchen Coordinator (+0.5 FTE) in Community Services
- Lead Utility Worker (+1 FTE) in Broadband
- Install Technician (+1 FTE) in Broadband
- Utility Worker II (+4 FTE) in Broadband

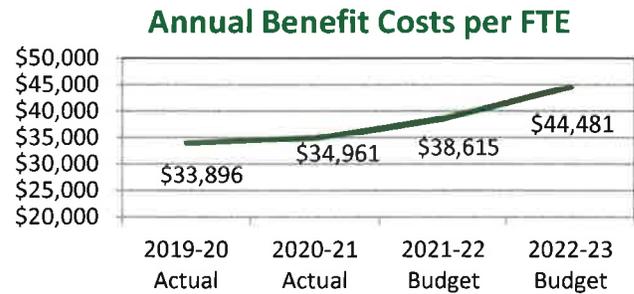
#### Wages

The budget includes a 5% cost of living increase as of July 1 for all employees (except 5.1% for AFSCME members).

#### Benefits

The major benefits are health insurance and PERS. Employee insurance costs are budgeted to increase an average of 0% for employees on the Regence plan and 4% for employees on the Kaiser plan in FY2022-23. Overall benefit costs increased, mainly due to increases in insurance rates and the number of positions added in this budget.

The average cost of benefits per employee is shown in the following graph:



The most recently adopted PERS rates (as a percent of salary) for the City of Sherwood and the prior two fiscal years are:

|                       | FY20-21 | *FY21-22 | FY22-23 |
|-----------------------|---------|----------|---------|
| <b>Tier 1 &amp; 2</b> | 26.61   | 26.54    | 26.54   |
| <b>OPSRP</b>          | 18.28   | 20.53    | 20.53   |
| <b>OPSRP Police</b>   | 22.91   | 24.89    | 24.89   |

\*At the time of publication, the current percentage breakdown of total employees in each PERS Tier listed above is as follows:

|                        |       |
|------------------------|-------|
| <b>Tier 1 &amp; 2:</b> | 22.5% |
| <b>OPSRP:</b>          | 66.7% |
| <b>OPSRP Police:</b>   | 10.8% |

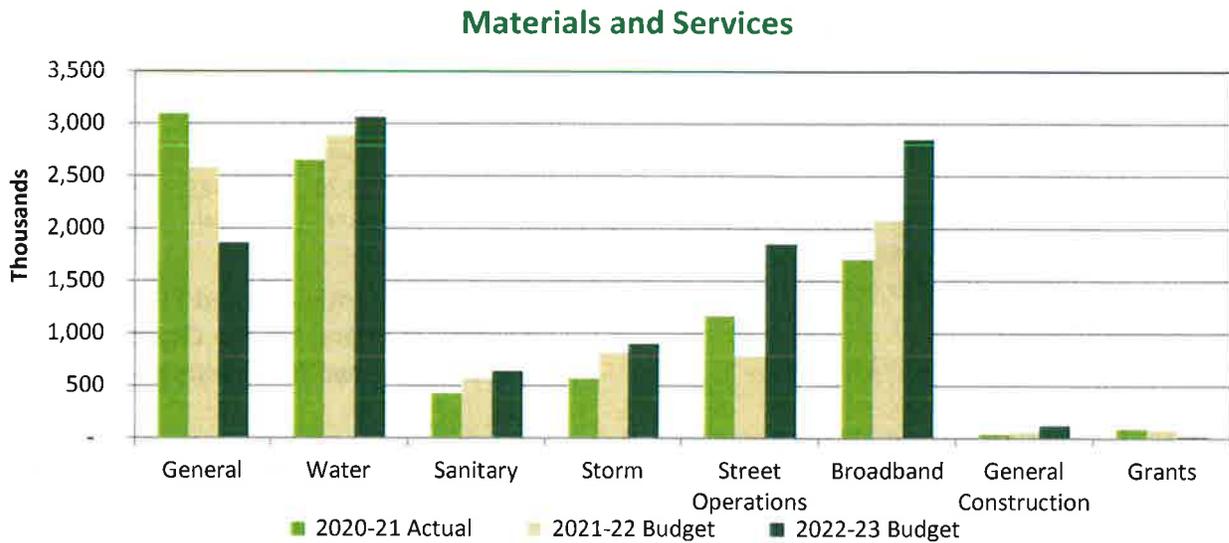
## Revenue & Expenditures Overview of Major Categories of Expense

### Materials and Services

Materials and services include costs for:

- Utilities
- Training
- Professional services
- Insurance
- Software maintenance
- Uniforms
- Office supplies and book stock

Overall materials and services expenses are proposed to increase in FY2022-23. This is mainly due to increased infrastructure projects in Water and Broadband. The comparison of total materials and services expenses by fund is shown below.



## Revenue & Expenditures      Overview of Major Categories of Expense

### Capital Outlay

Capital outlay are expenditures related to vehicles and equipment as well as to capital projects. This section will cover the capital outlay for vehicles and equipment only. The capital improvement plan can be found on page 40. The City's Capital Outlay threshold is any single piece of equipment that costs over \$5,000 and expected to last more than one year. The significant FY2022-23 capital outlay budgeted expenditures for vehicles and equipment are:

| Program                     | Purchase  | Cost                      |
|-----------------------------|---|---------------------------|
| Fleet                       | Replace City Hall Jeeps x3                      | 120,000                   |
| Fleet                       | Replace Patrol Interceptor Units x2             | 116,000                   |
| Fleet                       | Ford Explorer for Broadband                     | 43,000                    |
| Fleet                       | Senior Center Van (ADA Accessible)              | 56,000                    |
| Fleet                       | Transit Van for Broadband                       | 54,000                    |
| Fleet                       | F350 Chassis and Flatbed for Broadband          | 70,000                    |
| Fleet                       | F550 Service vehicles for Broadband x3          | 252,000                   |
| Fleet                       | Replace Flush Truck                             | 450,000                   |
| Fleet                       | Replace Backhoe                                 | 140,000                   |
| Fleet                       | Replace Boom Truck                              | 310,000                   |
| Fleet                       | Vac Unit for Broadband                          | 118,600                   |
| Fleet                       | Medium Size Drill and Trailer for Broadband     | 175,000                   |
| Fleet                       | Supervisor's Vehicle for Broadband              | 40,000                    |
| Fleet                       | Reel Trailer for Broadband                      | 12,000                    |
| Fleet                       | Compressor for Broadband                        | 21,500                    |
| Fleet                       | Dump Truck for Broadband                        | 119,000                   |
| Fleet                       | Barricades/Signage for Broadband                | 6,000                     |
| Parks                       | Replacement of Woodhaven Playground, Phase I    | 187,000                   |
| Parks                       | Replacement of Woodhaven Park Structures        | 10,000                    |
| Parks                       | Replacement of Cannery Square Park Structures   | 30,000                    |
| Parks                       | Replacement of Snyder Park Playground Equipment | 30,000                    |
| Parks                       | Replacement of Stella Olsen Park Structures     | 95,000                    |
| Parks                       | Upgrade to Veterans Memorial                    | 70,000                    |
| IT                          | Communication Equipment                         | 123,500                   |
| Broadband                   | FTTH Core and Customer Equipment                | 250,000                   |
| <b>Total Capital Outlay</b> |   | <b><u>\$2,898,600</u></b> |

**Description of Long-Term Debt**

The City’s debt is separated into two categories: governmental activities and business-type activities.

Governmental activities include two long term loans on behalf of the first Sherwood URA for capital projects and two long term loans for the 2021 URA capital projects. There are intergovernmental agreements for the URA to make the debt service payments on the existing URA loans used to construct capital assets.

Business-type activities include three loans for water projects to provide a long-term water solution for the City and two long term loans for the expansion of Sherwood Broadband services within the City.

Sherwood’s rating for both General Obligation Debt and Full Faith and Credit obligations is currently very good at Aa2. In February 2021, Moody’s upgraded the City’s Full Faith and Credit obligations from Aa3 to Aa2.

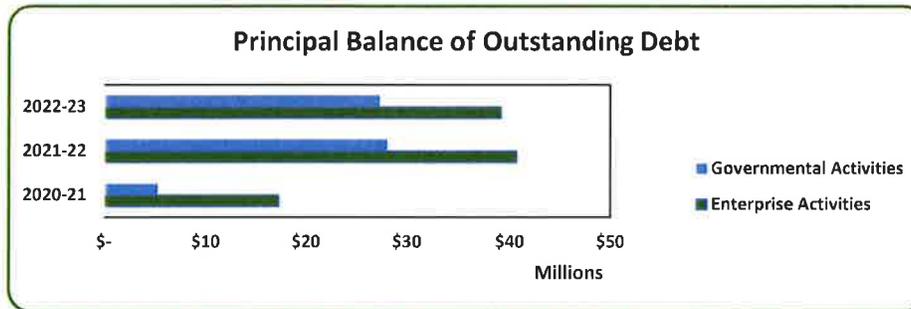
**General Obligation Bond Limitations**

|  |                      |
|--|----------------------|
| Total assessed value on January 1, 2022:           | \$ 2,119,931,102     |
| Debt limitation: 3% of total assessed value        | 63,597,933           |
| Debt outstanding at June 30, 2022:                 |                      |
| General obligation bonds outstanding               | -                    |
| Less amount available for repayment of GO bonds    | (78,688)             |
| Net debt outstanding that is subject to limitation | (78,688)             |
| Amount of GO bonds that could be issued            | <u>\$ 63,676,621</u> |

**Summary of Long-Term Debt**

|   | Original<br>Amount | Outstanding<br>June 30, 2022 | Principal Pmt<br>FY2022-23 |
|---|--------------------|------------------------------|----------------------------|
| <b>Governmental activities</b>                        |                    |                              |                            |
| Long-term Loans URA:                                  |                    |                              |                            |
| 2010 URA Cannery & Streets (interest 4.65%)           | \$7,065,000        | \$ 3,625,000                 | \$ 385,000                 |
| 2012 Civic bldg & Street Refunding (interest 3.0%)    | 5,245,000          | 760,000                      | 375,000                    |
| Long-term Loans 2021 URA:                             |                    |                              |                            |
| 2021 Series A Full Faith and Credit (interest 2.716%) | 3,975,300          | 3,975,300                    | -                          |
| 2021 Series B Full Faith and Credit (interest 4.0%)   | 19,640,000         | <u>19,640,000</u>            | -                          |
| <b>Total Governmental Activities</b>                  |                    | <u>28,000,300</u>            | <u>760,000</u>             |
| <b>Business-type Activities</b>                       |                    |                              |                            |
| Long-term Obligations for Water activities            |                    |                              |                            |
| 2021 Water Refinancing (interest 2.4%)                | 8,895,000          | 8,340,000                    | 460,000                    |
| 2017 Water Refinancing (interest 3.83%)               | 9,189,000          | 6,022,000                    | 651,000                    |
| 2022 Water Issuance (interest 3.43%)                  | 9,540,000          | 9,540,000                    | 295,000                    |
| Long-term Obligations for Broadband activities        |                    |                              |                            |
| 2019 Broadband Expenasion (interest 2.51%)            | 2,000,000          | 1,755,593                    | 118,791                    |
| 2021 Series A Full Faith and Credit (interest 2.716%) | 14,954,700         | <u>14,954,700</u>            | -                          |
| <b>Total Business-type Activities</b>                 |                    | <u>40,612,293</u>            | <u>1,524,791</u>           |
| <b>Total City Activities</b>                          |                    | <u>\$ 68,612,593</u>         | <u>\$ 2,284,791</u>        |

Long-Term Debt Principal and Interest Schedule



|                     | City Loans             |                        |                      |                          |                                |
|---------------------|------------------------|------------------------|----------------------|--------------------------|--------------------------------|
|                     | Water Fund             |                        |                      | Broadband Fund           |                                |
|                     | 2017 Water Refinancing | 2021 Water Refinancing | 2022 Water Bonds     | 2019 Broadband Expansion | 2021 Series A Faith and Credit |
| Original Amount     | \$ 9,189,000           | \$ 8,895,000           | \$ 9,540,000         | \$ 2,000,000             | \$ 14,954,700                  |
| Balance at 6/30/22  | 6,022,000              | 8,340,000              | 9,540,000            | 1,755,593                | 14,954,700                     |
| Payment Source      | Water Rates            | Water Rates            | Water Rates          | Broadband Rates          | Broadband Rates                |
| Paying Fund         | Water                  | Water                  | Water                | Broadband                | Broadband                      |
| Year Ending June 30 |                        |                        |                      |                          |                                |
| 2023                | 781,449                | 793,600                | 684,458              | 159,948                  | 323,103                        |
| 2024                | 781,370                | 795,200                | 684,050              | 159,947                  | 323,103                        |
| 2025                | 780,947                | 791,000                | 685,450              | 159,948                  | 323,103                        |
| 2026                | 781,169                | 756,200                | 686,250              | 159,947                  | 323,103                        |
| 2027                | 781,024                | 792,000                | 686,450              | 159,948                  | 1,227,653                      |
| 2028-2032           | 2,721,814              | 3,957,000              | 3,429,050            | 799,738                  | 6,136,870                      |
| 2033-2037           | -                      | 3,174,000              | 3,422,250            | 319,895                  | 6,140,559                      |
| 2038-2042           | -                      | -                      | 3,431,200            | -                        | 4,382,154                      |
|                     | <u>\$ 6,627,774</u>    | <u>\$ 11,059,000</u>   | <u>\$ 13,709,158</u> | <u>\$ 1,919,370</u>      | <u>\$ 19,179,648</u>           |

| City Loans for Sherwood Urban Renewal Agency Projects |                        |                                   |                                     |                                     |                             |
|---|------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-----------------------------|
|   | 2010 Streets & Cannery | 2012 City Hall/Street Refinancing | 2021 Series A Full Faith and Credit | 2021 Series B Full Faith and Credit | Total Debt on behalf of URA |
| Original Amount                                       | \$ 7,065,000           | \$ 5,245,000                      | \$ 3,975,300                        | \$ 19,640,000                       | \$ 35,925,300               |
| Balance at 6/30/22                                    | 3,625,000              | 760,000                           | 3,975,300                           | 19,640,000                          | 28,000,300                  |
| Payment Source  | Tax Increment          |                                   |                                     |                                     |                             |
| Paying Fund   | URA Operations         |                                   |                                     |                                     |                             |
| Year Ending June 30                                   |                        |                                   |                                     |                                     |                             |
| 2023  | 553,563                | 388,806                           | 85,888                              | 785,600                             | 1,813,857                   |
| 2024  | 550,660                | 389,091                           | 85,888                              | 785,600                             | 1,811,239                   |
| 2025  | 552,060                | -                                 | 85,888                              | 785,600                             | 1,423,548                   |
| 2026  | 552,530                | -                                 | 85,888                              | 785,600                             | 1,424,018                   |
| 2027  | 552,070                | -                                 | 326,338                             | 785,600                             | 1,664,008                   |
| 2028-2032   | 1,663,453              | -                                 | 1,631,320                           | 3,928,000                           | 7,222,773                   |
| 2033-2037   | -                      | -                                 | 1,632,301                           | 3,928,000                           | 5,560,301                   |
| 2038-2042   | -                      | -                                 | 1,164,877                           | 6,151,200                           | 7,316,077                   |
| 2043-2047   | -                      | -                                 | -                                   | 11,693,600                          | 11,693,600                  |
| 2048-2051   | -                      | -                                 | -                                   | 9,355,600                           | 9,355,600                   |
|   | <u>\$ 4,424,336</u>    | <u>\$ 777,897</u>                 | <u>\$ 5,098,388</u>                 | <u>\$ 38,984,400</u>                | <u>\$ 49,285,021</u>        |

### **Capital Improvement Plan**

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

The City's CIP is a twenty-year roadmap which identifies the major expenditures beyond routine annual operating expenses in all categories. The CIP is used to document anticipated capital projects and includes projects in which a need has been identified, but which may not have funding sources determined.

The CIP is a long-range plan that is reviewed and revised annually as priorities may change due to funding opportunities, unanticipated deterioration of assets or changes to the needs of the City. The CIP is a basic tool for documenting anticipated capital projects and includes projects in which a need has been identified, but a funding source has not yet been determined.

### **The CIP Process**

The CIP is the result of an ongoing infrastructure planning process. Planning for the five-year CIP period provides the flexibility to take advantage of opportunities for capital investments. The FY2022-23 to FY2026-27 CIP is developed through agreement with adopted policies and master plans, the public, professional staff, and elected and appointed City officials. The draft CIP is reviewed by City staff and then presented to the City Council. The projects listed in FY2022-23 become the basis for preparation of the City's budget for that year.

The overall goal of the CIP is to develop recommendations that: preserve the past, by investing in the continued maintenance of City assets and infrastructure; protect the present with improvements to City facilities and infrastructure; and plan for future development for the needs as the City grows and evolves. Projects generally fit within the three primary categories:

- Utilities – projects involving water, storm, and sewer infrastructure.
- Transportation – projects affecting streets, bike lanes, pedestrian crossings, paths, trails, and rail.
- Parks and Recreation – projects affecting parks and open spaces, including parks facilities.

### **Capital Improvement Policies**

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

### CIP Project Lists and Details

On the following pages is a summary of projects that is sorted by fiscal year and presented by category. Projects in this five-year CIP total approximately \$121.3 million. Roughly \$46.1 million of the projects are utility projects, \$48.9 are parks and ground projects and \$26.3 million in transportation projects have been identified. Detailed project sheets are grouped by category and sorted by fiscal year for all funded projects included in the CIP. Project sheets are designed to explain the need for the project, type of project, the criteria met, funding sources, and provide cost information including potential on-going costs.

### Funding Overview

During the preparation of the CIP document, public input from the budget workshops and staff recommendations are taken into consideration to assign a priority level to all listed projects. Generally, prioritized projects and those with a designated or committed funding source will be initiated. Lower priority projects will generally be considered if additional funding comes available.

Many transportation and utility projects are funded by transfers from the operating budget to the capital fund for the current year. The city utilizes development taxes, intergovernmental funds, road taxes, and can also refinance debt and issue new borrowing to fund capital projects.

Funding for the current budget year has been identified as follows: Utility projects are expected to be \$1.2 million charges for services, \$10.2 million long-term debt, \$0.5 million intergovernmental funding and \$0.2 million development taxes. Transportation projects are expected to be funded through \$0.9 million charges for services, \$0.2 million intergovernmental funding and \$2.7 million development taxes. Parks and grounds projects are expected to be funded through \$0.75 million intergovernmental funding and \$0.9 million development taxes.

### Operating Budget Impact

The CIP document identifies the costs required to construct City facilities and infrastructure. However, the completion of these projects creates effects in continuing costs that must be absorbed in the operating budget. These costs include new personnel, maintenance, and various utilities need. As the City develops the CIP document, attempts are made to identify and plan for operating costs resulting from the projects undertaken. The City is not anticipating any significant operational cost savings due to the Capital Improvement Plan (CIP).

| City of Sherwood Five Year Capital Improvement Plan (FY 23 Through FY 27) |                |              |               |              |               |               |
|---|----------------|--------------|---------------|--------------|---------------|---------------|
| STREET PROJECTS; INCL STORM AND SANITARY                                  | Estimated Cost | 22/23        | 23/24         | 24/25        | 25/26         | 26/27         |
| Oregon St Improvements (Design and Construction; includes                 | \$ 6,695,850   | \$ 543,900   | \$ 5,347,650  | \$ 804,300   |               |               |
| Shaumburg from Division to end of road (reconstruct)                      | \$ 906,345     | \$ 218,175   | \$ 251,000    | \$ 437,170   |               |               |
| Traffic Calming   | \$ 300,000     | \$ 100,000   | \$ 100,000    | \$ 100,000   |               |               |
| Oregon St @ Tonquin Rd & Murdock Rd Improvements                          | \$ 2,624,000   | \$ 500,000   | \$ 2,124,000  |              |               |               |
| Tualatin-Sherwood Road widening coordination with County                  | \$ 7,500       | \$ 7,500     |               |              |               |               |
| Arrow Street  | \$ 1,525,000   | \$ 1,525,000 |               |              |               |               |
| Sunset Pedestrian Safety Study-99W to Pinehurst                           | \$ 50,000      | \$ 50,000    |               |              |               |               |
| Langer Drive from Sherwood Blvd to Holland (grind and overlay)            | \$ 150,000     | \$ 150,000   |               |              |               |               |
| Third Street - at Pine  | \$ 90,963      | \$ 90,963    |               |              |               |               |
| Willamette Street from Norton to Foundry (reconstruct)                    | \$ 160,000     | \$ 160,000   |               |              |               |               |
| Timbrel from Middleton to Sunset (grind and overlay)                      | \$ 110,919     | \$ 110,919   |               |              |               |               |
| Travis Ct. (cul de sac to Lee), grind overlay                             | \$ 10,889      | \$ 10,889    |               |              |               |               |
| Travis Ct (Lee to Marshall), grind overlay                                | \$ 48,428      | \$ 48,428    |               |              |               |               |
| Lee Dr (Meinecke to Shane), grind overlay                                 | \$ 55,000      | \$ 55,000    |               |              |               |               |
| Lee Dr (Shane Ct to Travis), grind overlay                                | \$ 42,000      | \$ 42,000    |               |              |               |               |
| Shane Ct (Lee to cul de sac), grind overlay                               | \$ 13,000      | \$ 13,000    |               |              |               |               |
| Alexander (Dead end to Smith), grind overlay                              | \$ 39,000      | \$ 39,000    |               |              |               |               |
| Edy Road  | \$ 6,400,000   |              | \$ 1,920,000  | \$ 4,480,000 |               |               |
| Pine Street Phase II  | \$ 1,850,000   |              | \$ 1,850,000  |              |               |               |
| Sidewalk on Meinecke/washington north of City parking lot                 | \$ 465,642     |              | \$ 465,642    |              |               |               |
| Brookman Road preliminary design  | \$ 50,000      |              | \$ 50,000     |              |               |               |
| TSP update  | \$ 150,000     |              | \$ 150,000    |              |               |               |
| Oregon Street from Lincoln to Hall (grind and overlay)                    | \$ 154,000     |              | \$ 154,000    |              |               |               |
| Oregon Street from Hall to Brickyard (reconstruct)                        | \$ 182,000     |              | \$ 182,000    |              |               |               |
| Oregon Street from Brickyard to Roundabout (grind and overlay)            | \$ 78,000      |              | \$ 78,000     |              |               |               |
| Washington from Tualatin to Shaumburg (reconstruct)                       | \$ 500,000     |              |               | \$ 500,000   |               |               |
| Willamette Street from Orcutt to Pine (reconstruct)                       | \$ 50,000      |              |               | \$ 50,000    |               |               |
| Sunset (Eucalyptus to St. Charles) grind overlay                          | \$ 52,000      |              |               | \$ 52,000    |               |               |
| Sunset (St. Charles to Myrica), grind and overlay                         | \$ 42,000      |              |               | \$ 42,000    |               |               |
| Sunset (Myrcia to Main), grind and overlay                                | \$ 195,000     |              |               | \$ 195,000   |               |               |
| Sunset (Main to Cinnamon Hill), grind and overlay                         | \$ 145,000     |              |               | \$ 145,000   |               |               |
| Sunset (Cinnamon Hill to Pine), grind and overlay                         | \$ 100,000     |              |               | \$ 100,000   |               |               |
| Meinecke RAB  | \$ 30,000      |              |               |              | \$ 30,000     |               |
| Sidewalk on Sunset - Cinnamon Hills to Main                               | \$ 100,000     |              |               |              | \$ 100,000    |               |
| Elwert from Handley to Edy  | \$ 6,000,000   |              |               |              | \$ 6,000,000  |               |
| Edy Road/Elwert Road intersection improvements                            | \$ 4,500,000   |              |               |              | \$ 4,500,000  |               |
| Borchers between Edy Road and Roy Rogers (grind and overlay)              | \$ 238,000     |              |               |              | \$ 238,000    |               |
| Sidewalk on Borchers - in front of PGE property                           | \$ 100,000     |              |               |              | \$ 100,000    |               |
| Borchers between Roy Rogers and Sydney (grind and overlay)                | \$ 28,000      |              |               |              | \$ 28,000     |               |
| Baler between T/S Road and Langer (grind and overlay)                     | \$ 95,000      |              |               |              | \$ 95,000     |               |
| Sunset (Pine to Aldergrove), grind and overlay                            | \$ 145,000     |              |               |              | \$ 145,000    |               |
| Sunset (Brittany to Murdock), grind and overaly                           | \$ 155,000     |              |               |              | \$ 155,000    |               |
| Century between T/S and Sherwood Industrial                               | \$ 182,464     |              |               |              | \$ 182,464    |               |
| Fair Oaks   | \$ 100,000     |              |               |              | \$ 100,000    |               |
| Brookman Road   | \$ 13,775,000  |              |               |              |               | \$ 13,775,000 |
| Cedarbrook Way  | \$ 8,500,000   |              |               |              |               | \$ 8,500,000  |
| Langer Farms Parkway North  | \$ 4,250,000   |              |               |              |               | \$ 4,250,000  |
| Cochran (Upper Roy to June Ct.), grind and overlay                        | \$ 55,894      |              |               |              |               | \$ 55,894     |
| Cochran (June Ct to Willamette), grind and overlay                        | \$ 54,239      |              |               |              |               | \$ 54,239     |
| June Ct (Cochran to cul de sac), grind and overlay                        | \$ 33,996      |              |               |              |               | \$ 33,996     |
| May Ct (Upper Roy to cul de sac), grind and overlay                       | \$ 41,127      |              |               |              |               | \$ 41,127     |
| Norton (Barnsdale to Forest), grind and overlay                           | \$ 28,486      |              |               |              |               | \$ 28,486     |
| Norton (Forest to Willamette), grind and overaly                          | \$ 80,820      |              |               |              |               | \$ 80,820     |
|   | \$ 34,916,000  | \$ 3,064,774 | \$ 12,672,292 | \$ 6,905,470 | \$ 11,673,464 | \$ -          |
| STORM WATER PROJECTS  | Estimated Cost | 22/23        | 23/24         | 24/25        | 25/26         | 26/27         |
| Stella Olsen Park Drainage Swale Upgrade                                  | \$ 110,000     | \$ 110,000   |               |              |               |               |
| Gleneagle drive storm outfall retrofit                                    | \$ 490,000     | \$ 300,000   | \$ 190,000    |              |               |               |
| Citywide Catch Basin Remediation program                                  | \$ 300,000     | \$ 60,000    | \$ 60,000     | \$ 60,000    | \$ 60,000     | \$ 60,000     |
| Woodhaven Swales  | \$ 400,000     | \$ 100,000   | \$ 100,000    | \$ 100,000   | \$ 100,000    |               |
| Water Quality Facility Refurbishments                                     | \$ 250,000     | \$ 50,000    | \$ 50,000     | \$ 100,000   | \$ 50,000     |               |
| 2nd & Park St Storm Water Facility Rehab (Design & construct)             | \$ 300,000     |              |               | \$ 300,000   |               |               |
|   | \$ 950,000     | \$ 210,000   | \$ 210,000    | \$ 260,000   | \$ 210,000    | \$ 60,000     |

## Debt Service & CIP

## Current Year Capital Projects

| <b>SANITARY SEWER PROJECTS</b>  |                       |               |              |              |              |               |
|---|-----------------------|---------------|--------------|--------------|--------------|---------------|
|   | <b>Estimated Cost</b> | <b>22/23</b>  | <b>23/24</b> | <b>24/25</b> | <b>25/26</b> | <b>26/27</b>  |
| Old Town Laterals   | \$ 819,053            | \$ 48,000     | \$ 48,000    | \$ 48,000    | \$ 48,000    | \$ 627,053    |
| Rock Creek Trunk Capacity Upgrade Ph II   | \$ 3,081,229          | \$ 580,000    | \$ 651,229   | \$ 1,850,000 |              |               |
| Brookman Area Sanitary Sewer Conveyance extension - CWS project (anticipated City share only) | \$ 3,510,000          | \$ 5,000      | \$ 5,000     | \$ 3,500,000 |              |               |
| South Tonquin Employment Area Pipeline  | \$ 630,388            |               | \$ 126,000   | \$ 126,000   | \$ 126,000   | \$ 252,388    |
|   | \$ 7,410,282          | \$ 633,000    | \$ 704,229   | \$ 5,398,000 | \$ 48,000    | \$ 627,053    |
| <b>WATER PROJECTS</b>   |                       |               |              |              |              |               |
|   | <b>Estimated Cost</b> | <b>22/23</b>  | <b>23/24</b> | <b>24/25</b> | <b>25/26</b> | <b>26/27</b>  |
| Routine Waterline Replacement Program   | \$ 250,000            | \$ 50,000     | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 50,000     |
| T/S County Conflict Improvements  | \$ 749,491            | \$ 366,559    | \$ 272,060   | \$ 110,872   |              |               |
| WIF- Capacity improvements to 6.2 mgd   | \$ 157,975            | \$ 157,975    |              |              |              |               |
| TVWD capacity improvements 6.2 to 9.7 mgd   | \$ 806,000            | \$ 806,000    |              |              |              |               |
| WRWTP - 20.0 mgd Expansion  | \$ 9,261,344          | \$ 9,261,344  |              |              |              |               |
| Norton Fire flow improvements   | \$ 230,000            | \$ 230,000    |              |              |              |               |
| SM-1.2 (tier 1 backbone - Near Sunset Reservoir and PS toward TVF&R and PW)                   | \$ 407,601            |               | \$ 74,986    | \$ 332,615   |              |               |
| SP-1 Pump Station Improvements (Sunset)   | \$ 55,704             |               | \$ 55,704    |              |              |               |
| Resiliency Improvements-Piping Oregon St-Backbone   | \$ 1,300,000          |               | \$ 1,300,000 |              |              |               |
| Brookman Expansion - Loop from Prop SW Sherwood PRV to Hwy 99 (M7)                            | \$ 73,393             |               |              | \$ 73,393    |              |               |
| Brookman Expansion -Loop from prop SW Sherwood PRV to Hwy 99 (M8)                             | \$ 226,178            |               |              | \$ 226,178   |              |               |
| Brookman Expansion - Loop from prop SW Sherwood PRV to Hwy 99 (M9)                            | \$ 264,984            |               |              | \$ 264,984   |              |               |
| TEA Expansion Loop -Loop with existing Oregon Street mains (M29)                              | \$ 864,529            |               |              | \$ 864,529   |              |               |
| SW Sherwood PRV (V-1)   | \$ 166,308            |               |              | \$ 166,308   |              |               |
| TEA Expansion Loop -Loop with existing Oregon Street mains (M30 and M31)                      | \$ 422,422            |               |              | \$ 422,422   |              |               |
| TEA Expansion Loop -Loop with existing Oregon Street mains (M32, M33, and M34)                | \$ 721,531            |               |              | \$ 721,531   |              |               |
| SP-2Pump Station Improvements (Wyndham Ridge)   | \$ 49,892             |               |              | \$ 49,892    |              |               |
| SM-1.3 (tier 1 backbone - Sunset Reservoir to Well #3)  | \$ 496,844            |               |              | \$ 66,523    | \$ 430,321   |               |
| SR-1 Sunset Reservoir #1  | \$ 179,014            |               |              |              | \$ 179,014   |               |
| SR-2 Sunset Reservoir #2  | \$ 133,113            |               |              |              | \$ 133,113   |               |
| SW-1 Resiliency Upgrade - Well #3   | \$ 61,000             |               |              |              |              | \$ 61,000     |
| SW-3 Resiliency Upgrade - Well #5   | \$ 34,000             |               |              |              |              | \$ 34,000     |
| SW-4 Resiliency Upgrade - Well #6   | \$ 61,000             |               |              |              |              | \$ 61,000     |
| SM-1.1 (tier 1 backbone - Near Hospital and Police; PW and Firestation)                       | \$ 2,772,935          |               |              |              |              | \$ 2,772,935  |
| SM-1.4 (tier 1 backbone - WTP to Sherwood owned reservoirs)                                   | \$ 1,208,471          |               |              |              |              | \$ 1,208,471  |
| SM-1.4 (tier 1 backbone - WTP to shared vault with Wilsonville)                               | \$ 1,208,471          |               |              |              |              | \$ 1,208,471  |
| WRWTP - 30 mgd expansion  | \$ 12,750,778         |               |              |              |              | \$ 12,750,778 |
| Brookman exp look of 12" 3400 ft (reserve east to Ladd Hill)                                  | \$ 952,000            |               |              |              |              | \$ 952,000    |
| SR-3 Krueger Reservoir  | \$ 185,279            |               |              |              |              | \$ 185,279    |
|   | \$ 35,050,766         | \$ 10,455,319 | \$ 1,430,690 | \$ 3,188,375 | \$ 742,448   | \$ 19,233,934 |
| <b>GENERAL CONSTRUCTION PROJECTS</b>  |                       |               |              |              |              |               |
|   | <b>Estimated Cost</b> | <b>22/23</b>  | <b>23/24</b> | <b>24/25</b> | <b>25/26</b> | <b>26/27</b>  |
| Cedar Creek Trail - Segment 8 Design & Construction (local contribution only)                 | \$ 50,000             | \$ 50,000     |              |              |              |               |
| Cedar Creek Trail local project improvements  | \$ 500,000            | \$ 500,000    |              |              |              |               |
| Cedar Creek trail grade separated crossing of 99W   | \$ 5,275,000          | \$ 400,000    | \$ 4,875,000 |              |              |               |
| Cedar Creek Trail - Segment 9B Design & Construction Edy to Roy Rogers                        | \$ 3,000,000          |               | \$ 3,000,000 |              |              |               |
| Dog Park Design - North of Hwy 99   | \$ 100,000            |               | \$ 100,000   |              |              |               |
| Cedar Creek Trail - Segment 9A Design & Construction 99W to Edy                               | \$ 2,860,000          |               |              |              | \$ 2,860,000 |               |
| Cedar Creek Trail - Segment 11 Design & Construction  | \$ 500,000            |               |              |              | \$ 500,000   |               |
|   | \$ 12,285,000         | \$ 950,000    | \$ 7,975,000 | \$ -         | \$ 3,360,000 | \$ -          |

## Street Capital Projects

The Street Capital Fund relies on County traffic improvement fees and City system development charges, as well as transfers in from Street Operations. Planned projects for FY22-23 are:

**Oregon Street Improvements:** This project includes upgrading Oregon Street from railroad crossing east to Murdock Road roundabout to include a three-lane collector road with bike lanes, sidewalks and planter strips.

**Schaumburg from Division to end of road:** This is primarily a maintenance project will include both sewer improvement and road maintenance.

**Traffic Calming:** This will be for projects identified by the Traffic Safety Committee.

**Oregon Street at Tonquin Rd & Murdock Rd:** This project is for design and construction. This project is closely tied to the Oregon Street project as well as development of the TEA. The timing of this project may change based on need and outside funding opportunities.

**Tualatin Sherwood Road Widening:** This project includes widening Tualatin Sherwood Road to include two westbound lanes between Langer Farms Parkway and Borchers. It is the first phase of a three-phase project that extends the entire length of Roy Rogers and Tualatin Sherwood Roads. This is a joint project with the County.

**Arrow Street Construction:** This project will connect Olds Place to Langer Farms Parkway making another connection for businesses and traffic. This is a joint project with the County.

**Sunset Pedestrian Safety Study 99W to Pinehurst:** This project will examine existing conditions and needs for pedestrian safety along Sunset between 99W and Pinehurst and identify short, medium and long term solutions for consideration.

**Langer Drive from Sherwood Blvd to Holland:** This project will grind off the existing road surface and place one or more layers of asphalt pavement.

**Third Street at Pine:** This project will grind off the existing road surface and place one or more layers of asphalt pavement.

**Willamette Street From Norton to Foundry:** This project consist of grinding off the existing road surface and overlaying a new surface with storm improvements and upgrading curb ramp improvements within the project area to current American with Disabilities Act standard.

**Timbrel from Middleton to Sunset:** This project consists of grinding off the existing road surface and overlaying a new surface with storm improvements and upgrading curb ramp improvements within the project area to current American with Disabilities Act standard.

**Travis Court cul de sac to Lee Dr:** This project consists of grinding off the existing road surface and overlaying a new surface with upgrading curb ramp improvements within the project area to current American with Disabilities Act standard.

**Travis Court from Lee Dr to Mashal:** This project consists of grinding off the existing road surface and overlaying a new surface with upgrading curb ramp improvements within the project area to current American with Disabilities Act standard.

**Lee Drive from Meinecke to Shane:** This project consists of grinding off the existing road surface and overlaying a new surface with upgrading curb ramp improvements within the project area to current American with Disabilities Act standard.

**Lee Drive from Shane Ct to Travis Ct:** This project consists of grinding off the existing road surface and overlaying a new surface with upgrading curb ramp improvements within the project area to current American with Disabilities Act standard.

**Shane Ct from Lee Dr to cul de sac:** This project consists of grinding off the existing road surface and overlaying a new surface with upgrading curb ramp improvements within the project area to current American with Disabilities Act standard.

**Alexander Rd dead end to Smith:** This project consists of reconstruction of the road surface and place one or more layers of asphalt pavement.

### Stormwater Capital Projects

The Stormwater Fund collects SDCs for storm infrastructure expansion and reserves a portion of user charges for capital construction. Planned projects for FY22-23 are:

**Stella Olsen Park Drainage Swale Upgrade:** This project includes rehabilitating the swale by upgrading the side slopes, increasing bottom width, and overall conveyance capacity.

**Gleneagle Village Storm Outfall Retrofit:** This project installs an 8-cartridge vault due to constrained area conditions and installs a mechanical storm water runoff treatment system within the public right-of-way.

**City Wide Catch Basin Remediation program:** This program consists of replacement of un-sumped catch basins located within the City's storm drainage conveyance system, in compliance with Clean Water Service's MS4 Permit.

**Woodhaven Swales:** Water Quality Facility Rehabilitation is needed to remove sediments from the facility to ensure continued operation of existing structural facilities that protect surface waters from adverse impacts of stormwater runoff. These ponds are responsible for holding water, removing pollutants and providing flood prevention and water quality treatment.

**Water Quality Facility Refurbishments:** Water Quality Facility Rehabilitation is needed to remove sediments from the facility to ensure continued operation of existing structural facilities that protect surface waters from adverse impacts of stormwater runoff. These ponds are responsible for holding water, removing pollutants and providing flood prevention and water quality treatment.

**Second & Park Street Storm Water Facility:** This project consists of reviewing the facility and determining corrective measure to make the facility fully operable.

### Sanitary Capital Projects

The Sanitary Fund collects SDCs for sanitary infrastructure expansion. Planned projects for FY22-23 are:

**Old Town Laterals:** This project includes replacing problematic sewer laterals in Old Town to alleviate flow restrictions in the existing sewer. Existing laterals have reached service life limits and replacement is needed on an as needed basis

**Rock Creek Sanitary Trunk Line Capacity Upgrade Phase II:** This project includes up-sizing approximately 1,910 linear feet of 18" diameter sanitary trunk line to 24" diameter.

**Brookman Sanitary Sewer Trunk Line:** This project extends a public sanitary conveyance system mainline through the Brookman Area annexed property. This mainline extension will provide service for the future growth of the area.

**South Tonquin Employment Area Pipeline:** This project consists of the installation of sanitary sewer mainline pipe to the Tonquin Employment Area lots on the south side of Oregon Street between Tonquin Road and Dahlke Lane.

### Water Capital Projects

The Water Fund collects SDCs and user charges for water infrastructure expansion and capital construction. Planned projects for FY22-23 are:

**Routine Waterline Replacement Program:** This project includes replacement of pipes based on a 100-year life cycle adopting the following prioritization: 1. Known pipe capacity and condition issues 2. Pipe material – based on City record of pipe material and era of manufacture; highest priorities are galvanized pipe and post-1950 cast iron 3. Pipe age – coordinate replacement of pipes 50 years or older with other City utilities and transportation projects.

**T/S County Conflict Improvements:** This project consists of relocation of water services, hydrants, valves, valve cans due to the County road widening project.

**WIF – Capacity improvements to 6.2 mgd:** This project consists of the City's share of the Willamette Governance Group's capacity improvements at the water treatment plant.

**TVWD capacity improvements 6.2 to 9.7 mgd:** This project consists of the City's contribution to

TVWD capacity improvements at the water treatment plant.

**Water Treatment Plant 20.0 mgd Expansion:** The existing treatment processes will be updated for the 20 mgd (millions of gallons per day) WRWTP expansion. Increasing the Actiflo® flow rate from 7.5 mgd per basin to 10 mgd per basin. Increasing the ozonation basin flow rate from 7.5 mgd per basin to 10 mgd per basin.

**Norton Fire Flow Improvements:** This project includes upgrading 6 - inch to 8 – inch mainline along SW. Norton Street from SW. Willamette Street south to fire hydrant on SW. Forest Ave Also this project will address fire flow in this residential area

### General Construction Projects

The General Construction Fund collects system development charges for park infrastructure expansion. This fund also accounts for park and trail projects that are funded from multiple combined sources. Planned projects for FY22-23 are:

**Cedar Creek Trail, Segments 8:** This project consists of construction of the trail between Washington Street and 99W with at-grade pedestrian improvements along 99W to Meinecke.

**Cedar Creek Trail, local project improvements:** This project is to supplement the Federally funded trail project to provide elements that were not able to be included in the federally funded project such as trail amenities, screening wall replacement along Alexander Lane, and feeder trails

**Cedar Creek Trail, grade separated crossing of 99W:** This project is identified in the Cedar Creek Trail feasibility study, completed in 2009. This project will conduct preliminary design which includes: survey, wetland delineation, preliminary hydraulic analysis, identification and preliminary solutions to design issues and updated cost estimates and proceed to 30% design

# Budget Detail

# City in Total

| Actual<br>2019-20   | Actual<br>2020-21   | Budget<br>2021-22    |                            | Proposed<br>2022-23  | Approved<br>2022-23  | Adopted<br>2022-23  |
|---------------------|---------------------|----------------------|----------------------------|----------------------|----------------------|---------------------|
| <b>RESOURCES</b>    |                     |                      |                            |                      |                      |                     |
| \$37,410,184        | \$41,940,810        | \$ 46,028,993        | Beginning fund balance     | \$ 66,014,375        | \$ 66,014,375        | \$ 66,014,375       |
|                     |                     |                      | Revenue                    |                      |                      |                     |
| 6,501,380           | 6,867,322           | 6,971,527            | Taxes                      | 7,830,570            | 7,830,570            | -                   |
| 2,048,939           | 2,141,407           | 2,091,000            | Franchise Fees             | 2,337,000            | 2,337,000            | -                   |
| 98,720              | 68,564              | 82,230               | Licenses and permits       | 86,500               | 86,500               | -                   |
| 4,485,304           | 6,736,121           | 7,968,613            | Intergovernmental          | 8,639,023            | 8,639,023            | -                   |
| 11,674,707          | 12,791,837          | 13,121,251           | Charges for services       | 13,971,172           | 13,971,172           | -                   |
| 2,583,305           | 1,329,811           | 1,492,400            | Infrastructure development | 1,125,000            | 1,125,000            | -                   |
| 3,248,018           | 2,616,738           | 2,895,254            | Fines, interest and other  | 3,125,944            | 3,125,944            | -                   |
| 30,640,372          | 32,551,799          | 34,622,275           | Total revenue              | 37,115,209           | 37,115,209           | -                   |
|                     |                     |                      | Other sources              |                      |                      |                     |
| 856,827             | 2,332,686           | 879,117              | Transfers in               | 1,783,021            | 1,783,021            | -                   |
| 28,275              | 10,946              | -                    | Sale of fixed assets       | -                    | -                    | -                   |
| -                   | -                   | -                    | Capital Lease Proceeds     | -                    | -                    | -                   |
| 2,000,000           | 10,735,580          | 18,000,000           | Issuance of long-term debt | -                    | -                    | -                   |
| 2,885,102           | 13,079,212          | 18,879,117           | Total other sources        | 1,783,021            | 1,783,021            | -                   |
| <b>70,935,658</b>   | <b>87,571,820</b>   | <b>99,530,385</b>    | <b>Total resources</b>     | <b>104,912,605</b>   | <b>104,912,605</b>   | <b>66,014,375</b>   |
| <b>REQUIREMENTS</b> |                     |                      |                            |                      |                      |                     |
|                     |                     |                      | Expenditures               |                      |                      |                     |
|                     |                     |                      | Personal services          |                      |                      |                     |
| 8,683,408           | 9,662,728           | 11,057,300           | Salaries and wages         | 12,725,053           | 12,725,053           | -                   |
| 748,940             | 812,162             | 996,706              | Payroll taxes              | 1,191,497            | 1,191,497            | -                   |
| 4,067,484           | 4,300,181           | 5,201,498            | Benefits                   | 6,369,712            | 6,369,712            | -                   |
| 13,499,831          | 14,775,071          | 17,255,504           | Total personal services    | 20,286,261           | 20,286,261           | -                   |
|                     |                     |                      | Materials and services     |                      |                      |                     |
| 2,217,687           | 3,100,881           | 2,991,467            | Professional & technical   | 2,731,535            | 2,731,535            | -                   |
| 3,949,526           | 3,496,248           | 4,327,551            | Facility and equipment     | 4,821,472            | 4,821,472            | -                   |
| 1,773,660           | 1,782,751           | 2,185,378            | Other purchased services   | 2,401,320            | 2,401,320            | -                   |
| 869,790             | 783,742             | 739,296              | Supplies                   | 1,053,726            | 1,053,726            | -                   |
| 214,096             | 501,546             | 26,250               | Community activities       | 43,321               | 43,321               | -                   |
| 403,828             | 200,004             | 346,113              | Minor equipment            | 364,700              | 364,700              | -                   |
| 15,192              | 109,933             | 20,000               | Other materials & services | 82,000               | 82,000               | -                   |
| (21,960)            | (16,568)            | (63,573)             | Cost Allocation            | (154,907)            | (154,907)            | -                   |
| 9,421,819           | 9,958,537           | 10,572,482           | Total materials & services | 11,343,167           | 11,343,167           | -                   |
|                     |                     |                      | Capital outlay             |                      |                      |                     |
| 1,780,648           | 4,770,504           | 22,076,300           | Infrastructure             | 19,754,801           | 19,754,801           | -                   |
| 182,280             | 84,306              | 232,000              | Buildings                  | -                    | -                    | -                   |
| -                   | -                   | 18,000               | Other improvements         | -                    | -                    | -                   |
| 339,250             | 246,776             | 385,000              | Vehicles                   | 711,000              | 711,000              | -                   |
| 682,417             | 127,689             | 1,215,730            | Furniture and equipment    | 2,022,600            | 2,022,600            | -                   |
| 2,984,595           | 5,229,275           | 23,927,030           | Total capital outlay       | 22,488,401           | 22,488,401           | -                   |
| 25,906,246          | 29,962,883          | 51,755,016           | Total expenditures         | 54,117,830           | 54,117,830           | -                   |
|                     |                     |                      | Debt service               |                      |                      |                     |
| 1,454,362           | 11,940,045          | 1,640,581            | Principal                  | 1,524,791            | 1,524,791            | -                   |
| 737,567             | 798,125             | 900,752              | Interest                   | 1,217,867            | 1,217,867            | -                   |
| 39,800              | 142,234             | 150,000              | Issuance costs             | -                    | -                    | -                   |
| 2,231,729           | 12,880,404          | 2,691,333            | Total debt service         | 2,742,658            | 2,742,658            | -                   |
|                     |                     |                      | Other uses                 |                      |                      |                     |
| 856,827             | 2,332,686           | 879,117              | Transfers out              | 1,783,021            | 1,783,021            | -                   |
| 856,827             | 2,332,686           | 879,117              | Total other uses           | 1,783,021            | 1,783,021            | -                   |
| 41,940,855          | 42,395,847          | -                    | Ending Fund Balance        | -                    | -                    | -                   |
| -                   | -                   | 1,518,311            | Contingency                | 6,212,301            | 6,212,301            | -                   |
| -                   | -                   | 42,686,608           | Reserved for Future Years  | 40,056,795           | 40,056,795           | 66,014,375          |
| <b>\$70,935,658</b> | <b>\$87,571,820</b> | <b>\$ 99,530,385</b> | <b>Total requirements</b>  | <b>\$104,912,605</b> | <b>\$104,912,605</b> | <b>\$66,014,375</b> |

# Budget Detail

# City by Fund

|                            | General Fund        | General Construction Fund | Debt Service Fund | Transient Lodging Tax Fund | Grants Fund        | Street Operations Fund | Street Capital Fund | Water Fund          | Sanitary Fund      | Storm Fund         | Broadband Fund      | Adopted 2022-23 Budget |
|----------------------------|---------------------|---------------------------|-------------------|----------------------------|--------------------|------------------------|---------------------|---------------------|--------------------|--------------------|---------------------|------------------------|
| <b>RESOURCES</b>           |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Beginning fund balance     | \$ 6,655,712        | \$ 1,536,117              | \$ 78,287         | \$ 198,372                 | \$ 2,227,121       | \$ 4,345,560           | \$ 4,447,004        | \$ 26,792,370       | \$ 2,941,419       | \$ 6,444,899       | \$ 10,347,515       | \$ 66,014,375          |
| Revenue                    |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Taxes                      | 7,830,570           | -                         | -                 | -                          | -                  | -                      | -                   | -                   | -                  | -                  | -                   | 7,830,570              |
| Francise Fees              | 2,307,000           | 30,000                    | -                 | -                          | -                  | -                      | -                   | -                   | -                  | -                  | -                   | 2,337,000              |
| Licenses and permits       | 86,500              | -                         | -                 | -                          | -                  | -                      | -                   | -                   | -                  | -                  | -                   | 86,500                 |
| Intergovernmental          | 2,059,309           | -                         | -                 | 135,000                    | 2,272,711          | 1,924,104              | -                   | -                   | 581,900            | -                  | 1,666,000           | 8,639,023              |
| Charges for services       | 2,160,470           | 70,000                    | -                 | -                          | -                  | 735,944                | 60,000              | 6,339,500           | 792,000            | 2,482,377          | 1,330,881           | 13,971,172             |
| Infrastructure development | -                   | 300,000                   | -                 | -                          | -                  | -                      | 700,000             | -                   | 75,000             | 50,000             | -                   | 1,125,000              |
| Fines, interest and other  | 2,549,494           | 11,000                    | 450               | 1,000                      | 10,000             | 52,000                 | 30,000              | 291,000             | 22,000             | 79,000             | 80,000              | 3,125,944              |
| Total revenue              | 16,993,343          | 411,000                   | 450               | 136,000                    | 2,282,711          | 2,712,048              | 790,000             | 6,630,500           | 1,470,900          | 2,611,377          | 3,076,881           | 37,115,209             |
| Other sources              |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Transfers in               | 83,021              | 950,000                   | -                 | -                          | -                  | -                      | 750,000             | -                   | -                  | -                  | -                   | 1,783,021              |
| Total other sources        | 83,021              | 950,000                   | -                 | -                          | -                  | -                      | 750,000             | -                   | -                  | -                  | -                   | 1,783,021              |
| <b>Total resources</b>     | <b>\$23,732,076</b> | <b>\$ 2,897,117</b>       | <b>\$78,737</b>   | <b>\$334,372</b>           | <b>\$4,509,832</b> | <b>\$7,057,607</b>     | <b>\$5,987,004</b>  | <b>\$33,422,870</b> | <b>\$4,412,319</b> | <b>\$9,056,276</b> | <b>\$13,424,396</b> | <b>\$ 104,912,605</b>  |
| <b>REQUIREMENTS</b>        |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Expenditures               |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Personal services          |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Salaries and wages         | 9,069,979           | 28,005                    | -                 | -                          | -                  | 500,013                | 76,599              | 580,715             | 243,886            | 510,690            | 1,715,166           | 12,725,053             |
| Payroll taxes              | 828,216             | 2,519                     | -                 | -                          | -                  | 50,405                 | 6,797               | 58,901              | 25,440             | 55,288             | 163,931             | 1,191,497              |
| Benefits                   | 4,477,230           | 14,864                    | -                 | -                          | -                  | 222,125                | 34,997              | 282,888             | 119,478            | 250,412            | 967,718             | 6,369,712              |
| Total personal services    | 14,375,425          | 45,388                    | -                 | -                          | -                  | 772,543                | 118,392             | 922,504             | 388,804            | 816,390            | 2,846,815           | 20,286,261             |
| Materials and services     |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Professional & technical   | 1,775,140           | -                         | -                 | -                          | 19,595             | 213,300                | -                   | 142,350             | 95,250             | 120,900            | 365,000             | 2,731,595              |
| Facility and equipment     | 1,807,203           | 79,000                    | -                 | -                          | -                  | 950,971                | -                   | 1,673,715           | 2,628              | 53,273             | 254,683             | 4,821,472              |
| Other purchased services   | 1,314,748           | -                         | -                 | -                          | -                  | 30,777                 | -                   | 562,795             | 122,165            | 161,945            | 208,890             | 2,401,320              |
| Supplies                   | 463,690             | -                         | -                 | -                          | -                  | 110,100                | -                   | 150,836             | 16,200             | 56,900             | 256,000             | 1,053,726              |
| Community activities       | 43,321              | -                         | -                 | -                          | -                  | -                      | -                   | -                   | -                  | -                  | -                   | 43,321                 |
| Minor equipment            | 277,250             | -                         | -                 | -                          | -                  | 7,200                  | -                   | 26,000              | 10,000             | 10,500             | 33,750              | 364,700                |
| Other materials & services | 82,000              | -                         | -                 | -                          | -                  | -                      | -                   | -                   | -                  | -                  | -                   | 82,000                 |
| Cost Allocation            | (3,900,436)         | 40,947                    | -                 | -                          | -                  | 542,894                | 33,911              | 504,250             | 393,335            | 497,532            | 1,732,660           | (154,907)              |
| Total materials & services | 1,862,915           | 119,947                   | -                 | -                          | 19,595             | 1,855,243              | 33,911              | 3,059,946           | 639,578            | 901,050            | 2,850,983           | 11,343,167             |
| Capital outlay             |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Infrastructure             | -                   | 950,000                   | -                 | -                          | -                  | -                      | 3,377,255           | 11,024,052          | 1,602,739          | 984,755            | 1,816,000           | 19,754,801             |
| Vehicles                   | 711,000             | -                         | -                 | -                          | -                  | -                      | -                   | -                   | -                  | -                  | -                   | 711,000                |
| Furniture and equipment    | 1,766,600           | -                         | -                 | -                          | -                  | -                      | -                   | -                   | -                  | -                  | 256,000             | 2,022,600              |
| Total capital outlay       | 2,477,600           | 950,000                   | -                 | -                          | -                  | -                      | 3,377,255           | 11,024,052          | 1,602,739          | 984,755            | 2,072,000           | 22,488,401             |
| Total expenditures         | 18,715,940          | 1,115,335                 | -                 | -                          | 19,595             | 2,627,786              | 3,529,558           | 15,006,502          | 2,631,121          | 2,702,195          | 7,769,798           | 54,117,830             |
| Debt service               |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Principal                  | -                   | -                         | -                 | -                          | -                  | -                      | -                   | 1,406,000           | -                  | -                  | 118,791             | 1,524,791              |
| Interest                   | -                   | -                         | -                 | -                          | -                  | -                      | -                   | 853,607             | -                  | -                  | 364,260             | 1,217,867              |
| Total debt service         | -                   | -                         | -                 | -                          | -                  | -                      | -                   | 2,259,607           | -                  | -                  | 483,051             | 2,742,658              |
| Other uses                 |                     |                           |                   |                            |                    |                        |                     |                     |                    |                    |                     |                        |
| Transfers out              | -                   | -                         | 78,737            | -                          | 3,483              | 750,000                | 950,000             | -                   | -                  | -                  | -                   | 1,783,021              |
| Total other uses           | -                   | -                         | 78,737            | -                          | 3,483              | 750,000                | 950,000             | -                   | -                  | -                  | -                   | 1,783,021              |
| Contingency                | 849,667             | -                         | -                 | -                          | 4,481,755          | 135,602                | -                   | 290,025             | 40,195             | 107,369            | 307,688             | 6,212,301              |
| Reserved for Future Years  | 4,166,469           | 1,781,782                 | -                 | 334,372                    | 4,999              | 3,544,219              | 1,507,446           | 15,866,736          | 1,741,003          | 6,246,713          | 4,863,859           | 40,056,795             |
| <b>Total requirements</b>  | <b>\$23,732,076</b> | <b>\$ 2,897,117</b>       | <b>\$78,737</b>   | <b>\$334,372</b>           | <b>\$4,509,832</b> | <b>\$7,057,607</b>     | <b>\$5,987,004</b>  | <b>\$33,422,870</b> | <b>\$4,412,319</b> | <b>\$9,056,276</b> | <b>\$13,424,396</b> | <b>\$ 104,912,605</b>  |

## Budget Detail

## General Fund in Total

| 2019-20<br>Actual    | 2020-21<br>Actual    | 2021-22<br>Budget    |                                   | 2022-23<br>Proposed  | 2022-23<br>Approved  | 2022-23<br>Adopted  |
|----------------------|----------------------|----------------------|-----------------------------------|----------------------|----------------------|---------------------|
|                      |                      |                      | <b>RESOURCES</b>                  |                      |                      |                     |
| \$ 5,552,559         | \$ 5,325,013         | \$ 7,173,050         | Beginning fund balance            | \$ 6,655,712         | \$ 6,655,712         | \$ 6,655,712        |
|                      |                      |                      | Revenue                           |                      |                      |                     |
| 6,224,127            | 6,594,623            | 6,971,527            | Taxes                             | 7,830,570            | 7,830,570            | -                   |
| 2,016,311            | 2,111,047            | 2,061,000            | Franchise Fees                    | 2,307,000            | 2,307,000            | -                   |
| 98,720               | 68,564               | 82,230               | Licenses and permits              | 86,500               | 86,500               | -                   |
| 2,099,753            | 4,243,217            | 1,953,228            | Intergovernmental                 | 2,059,309            | 2,059,309            | -                   |
| 1,504,814            | 1,853,076            | 2,512,774            | Charges for services              | 2,160,470            | 2,160,470            | -                   |
| 2,470,706            | 2,302,563            | 2,398,940            | Fines, interest and other         | 2,549,494            | 2,549,494            | -                   |
| 14,414,431           | 17,173,088           | 15,979,699           | Total revenue                     | 16,993,343           | 16,993,343           | -                   |
|                      |                      |                      | Other sources                     |                      |                      |                     |
| -                    | 4,629                | 4,117                | Transfers in                      | 83,021               | 83,021               | -                   |
| 11,575               | 10,946               | -                    | Sale of fixed assets              | -                    | -                    | -                   |
| 11,575               | 15,575               | 4,117                | Total other sources               | 83,021               | 83,021               | -                   |
| <b>19,978,565</b>    | <b>22,513,676</b>    | <b>23,156,866</b>    | <b>Total resources</b>            | <b>23,732,076</b>    | <b>23,732,076</b>    | <b>6,655,712</b>    |
|                      |                      |                      | <b>REQUIREMENTS</b>               |                      |                      |                     |
|                      |                      |                      | Expenditures                      |                      |                      |                     |
|                      |                      |                      | Personal services                 |                      |                      |                     |
| 7,062,684            | 7,726,047            | 8,308,222            | Salaries and wages                | 9,069,979            | 9,069,979            | -                   |
| 617,314              | 629,017              | 738,405              | Payroll taxes                     | 828,216              | 828,216              | -                   |
| 3,338,132            | 3,449,306            | 3,999,059            | Benefits                          | 4,477,230            | 4,477,230            | -                   |
| 11,018,130           | 11,804,370           | 13,045,686           | Total personal services           | 14,375,425           | 14,375,425           | -                   |
|                      |                      |                      | Materials and services            |                      |                      |                     |
| 1,392,589            | 1,462,472            | 2,065,828            | Professional & technical          | 1,775,140            | 1,775,140            | -                   |
| 1,264,469            | 1,172,165            | 1,507,040            | Facility and equipment            | 1,807,203            | 1,807,203            | -                   |
| 941,407              | 910,682              | 1,206,591            | Other purchased services          | 1,314,748            | 1,314,748            | -                   |
| 406,330              | 353,800              | 426,696              | Supplies                          | 463,690              | 463,690              | -                   |
| 213,417              | 501,546              | 26,250               | Community activities              | 43,321               | 43,321               | -                   |
| 270,934              | 85,625               | 234,613              | Minor equipment                   | 277,250              | 277,250              | -                   |
| 15,192               | 108,733              | 20,000               | Other materials & services        | 82,000               | 82,000               | -                   |
| (1,514,014)          | (1,499,996)          | (2,907,366)          | Cost Allocation                   | (3,900,436)          | (3,900,436)          | -                   |
| 2,990,325            | 3,095,029            | 2,579,652            | Total materials & services        | 1,862,915            | 1,862,915            | -                   |
|                      |                      |                      | Capital outlay                    |                      |                      |                     |
| 170,000              | 84,306               | 232,000              | Buildings                         | -                    | -                    | -                   |
| -                    | -                    | 18,000               | Other improvements                | -                    | -                    | -                   |
| 243,012              | 246,776              | 385,000              | Vehicles                          | 711,000              | 711,000              | -                   |
| 232,085              | 110,145              | 1,015,730            | Furniture and equipment           | 1,766,600            | 1,766,600            | -                   |
| 645,097              | 441,227              | 1,650,730            | Total capital outlay              | 2,477,600            | 2,477,600            | -                   |
| 14,653,552           | 15,340,626           | 17,276,068           | Total expenditures                | 18,715,940           | 18,715,940           | -                   |
| 5,325,013            | 7,173,050            | -                    | Ending Fund Balance               | -                    | -                    | -                   |
| -                    | -                    | 798,985              | Contingency                       | 849,667              | 849,667              | -                   |
| -                    | -                    | 297,788              | Reserved for Future Years - Fleet | 225,184              | 225,184              | 225,184             |
| -                    | -                    | 4,784,025            | Reserved for Future Years         | 3,941,285            | 3,941,285            | 6,430,528           |
| <b>\$ 19,978,565</b> | <b>\$ 22,513,676</b> | <b>\$ 23,156,866</b> | <b>Total requirements</b>         | <b>\$ 23,732,076</b> | <b>\$ 23,732,076</b> | <b>\$ 6,655,712</b> |

## Budget Detail

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Budget |
|-------------------|-------------------|-------------------|
| \$ 5,552,559      | \$ 5,325,013      | \$ 7,173,050      |
| 6,224,127         | 6,594,623         | 6,971,527         |
| 2,016,311         | 2,111,047         | 2,061,000         |
| 98,720            | 68,564            | 82,230            |
| 2,099,753         | 4,243,217         | 1,953,228         |
| 1,504,814         | 1,853,076         | 2,512,774         |
| 2,470,706         | 2,302,563         | 2,398,940         |
| <b>14,414,431</b> | <b>17,173,088</b> | <b>15,979,699</b> |
| -                 | 4,629             | 4,117             |
| 11,575            | 10,946            | -                 |
| 11,575            | 15,575            | 4,117             |
| <b>19,978,565</b> | <b>22,513,676</b> | <b>23,156,866</b> |

|                  |                  |                  |
|------------------|------------------|------------------|
| 1,394,590        | 1,570,347        | 1,628,991        |
| 147,760          | 97,621           | 138,022          |
| 616,920          | 595,188          | 690,187          |
| <b>2,159,270</b> | <b>2,263,156</b> | <b>2,457,200</b> |
| 568,058          | 484,621          | 1,123,442        |
| 211,616          | 150,040          | 258,950          |
| 692,142          | 704,220          | 822,007          |
| 23,332           | 16,172           | 15,850           |
| 7,654            | 2,502            | 9,200            |
| 245,947          | 40,584           | 101,000          |
| 108              | 106,155          | -                |
| (927,500)        | (1,064,604)      | (1,535,348)      |
| <b>821,357</b>   | <b>439,690</b>   | <b>795,101</b>   |
| 20,661           | 30,200           | 70,000           |
| 20,661           | 30,200           | 70,000           |
| <b>3,001,287</b> | <b>2,733,047</b> | <b>3,322,301</b> |

|                     |                     |                     |
|---------------------|---------------------|---------------------|
| 1,124,248           | 1,258,001           | 1,323,493           |
| 92,708              | 102,366             | 113,737             |
| 543,261             | 585,701             | 677,242             |
| <b>1,760,217</b>    | <b>1,946,068</b>    | <b>2,114,472</b>    |
| 413,800             | 562,320             | 416,400             |
| 5,516               | 9,772               | 9,200               |
| 55,322              | 49,222              | 89,598              |
| 5,168               | 1,898               | 5,880               |
| 198,551             | 456,481             | 1,000               |
| 21                  | -                   | 1,200               |
| (122,897)           | (128,114)           | (88,109)            |
| <b>555,480</b>      | <b>951,580</b>      | <b>435,169</b>      |
| <b>\$ 2,315,697</b> | <b>\$ 2,897,648</b> | <b>\$ 2,549,641</b> |

## General Fund by Division

| General Fund<br>Resources | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------------|---------------------|---------------------|--------------------|
| Beginning fund balance    | \$ 6,655,712        | \$ 6,655,712        | \$ 6,655,712       |
| Revenue                   |                     |                     |                    |
| Taxes                     | 7,830,570           | 7,830,570           | -                  |
| Franchise Fees            | 2,307,000           | 2,307,000           | -                  |
| Licenses and permits      | 86,500              | 86,500              | -                  |
| Intergovernmental         | 2,059,309           | 2,059,309           | -                  |
| Charges for services      | 2,160,470           | 2,160,470           | -                  |
| Fines, interest and other | 2,549,494           | 2,549,494           | -                  |
| Total revenue             | 16,993,343          | 16,993,343          | -                  |
| Other sources             |                     |                     |                    |
| Transfers in              | 83,021              | 83,021              | -                  |
| Sale of fixed assets      | -                   | -                   | -                  |
| Total other sources       | 83,021              | 83,021              | -                  |
| <b>Total resources</b>    | <b>23,732,076</b>   | <b>23,732,076</b>   | <b>6,655,712</b>   |

### Requirements

#### Administration Division

|  |                  |                  |          |
|--|------------------|------------------|----------|
| Personal services                        |                  |                  |          |
| Salaries and wages                       | 1,682,964        | 1,682,964        | -        |
| Payroll taxes                            | 148,583          | 148,583          | -        |
| Benefits                                 | 803,335          | 803,335          | -        |
| Total personal services                  | 2,634,882        | 2,634,882        | -        |
| Materials and services                   |                  |                  |          |
| Professional & technical                 | 714,000          | 714,000          | -        |
| Facility and equipment                   | 185,568          | 185,568          | -        |
| Other purchased services                 | 897,315          | 897,315          | -        |
| Supplies                                 | 31,700           | 31,700           | -        |
| Community activities                     | 13,800           | 13,800           | -        |
| Minor equipment                          | 101,000          | 101,000          | -        |
| Other materials & services               | 50,000           | 50,000           | -        |
| Cost Allocation                          | (1,793,961)      | (1,793,961)      | -        |
| Total materials & services               | 199,422          | 199,422          | -        |
| Capital outlay                           |                  |                  |          |
| Furniture and equipment                  | 123,500          | 123,500          | -        |
| Total capital outlay                     | 123,500          | 123,500          | -        |
| <b>Total Administration Expenditures</b> | <b>2,957,804</b> | <b>2,957,804</b> | <b>-</b> |

#### Community Development

|  |                     |                     |             |
|--|---------------------|---------------------|-------------|
| Personal services                        |                     |                     |             |
| Salaries and wages                       | 1,311,520           | 1,311,520           | -           |
| Payroll taxes                            | 111,817             | 111,817             | -           |
| Benefits                                 | 674,508             | 674,508             | -           |
| Total personal services                  | 2,097,845           | 2,097,845           | -           |
| Materials and services                   |                     |                     |             |
| Professional & technical                 | 505,000             | 505,000             | -           |
| Facility and equipment                   | 10,681              | 10,681              | -           |
| Other purchased services                 | 91,608              | 91,608              | -           |
| Supplies                                 | 8,550               | 8,550               | -           |
| Community activities                     | 1,121               | 1,121               | -           |
| Minor equipment                          | 11,000              | 11,000              | -           |
| Cost Allocation                          | (207,810)           | (207,810)           | -           |
| Total materials & services               | 420,150             | 420,150             | -           |
| <b>Total Community Dev. Expenditures</b> | <b>\$ 2,517,995</b> | <b>\$ 2,517,995</b> | <b>\$ -</b> |

## Budget Detail

## General Fund by Division

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   | General Fund<br>Requirements Continued       | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------|---------------------|---------------------|--|---------------------|---------------------|--------------------|
|                     |                     |                     | <b>Police Services</b>                       |                     |                     |                    |
|                     |                     |                     | Personal services                            |                     |                     |                    |
| 2,511,017           | 2,736,506           | 3,014,840           | Salaries and wages                           | 3,221,261           | 3,221,261           | -                  |
| 207,804             | 229,583             | 254,885             | Payroll taxes                                | 289,434             | 289,434             | -                  |
| 1,273,316           | 1,358,113           | 1,537,593           | Benefits                                     | 1,716,988           | 1,716,988           | -                  |
| 3,992,137           | 4,324,202           | 4,807,318           | Total personal services                      | 5,227,683           | 5,227,683           | -                  |
|                     |                     |                     | Materials and services                       |                     |                     |                    |
| 233,500             | 263,807             | 265,000             | Professional & technical                     | 320,000             | 320,000             | -                  |
| 23,060              | 43,966              | 37,100              | Facility and equipment                       | 71,239              | 71,239              | -                  |
| 100,856             | 92,642              | 159,700             | Other purchased services                     | 171,500             | 171,500             | -                  |
| 47,078              | 58,029              | 73,500              | Supplies                                     | 83,500              | 83,500              | -                  |
| 2,909               | 414                 | 3,500               | Community activities                         | 3,500               | 3,500               | -                  |
| 4,653               | -                   | 36,000              | Minor equipment                              | 25,000              | 25,000              | -                  |
| 15,085              | 2,578               | 20,000              | Other materials & services                   | 32,000              | 32,000              | -                  |
| 427,140             | 461,435             | 594,800             | Total materials & services                   | 706,739             | 706,739             | -                  |
| 21,171              | -                   | -                   | Furniture and equipment                      | -                   | -                   | -                  |
| 21,171              | -                   | -                   | Total capital outlay                         | -                   | -                   | -                  |
| <b>4,440,448</b>    | <b>4,785,637</b>    | <b>5,402,118</b>    | <b>Total Police Expenditures</b>             | <b>5,934,422</b>    | <b>5,934,422</b>    | <b>-</b>           |
|                     |                     |                     | <b>Community Services</b>                    |                     |                     |                    |
|                     |                     |                     | Personal services                            |                     |                     |                    |
| 1,330,073           | 1,384,781           | 1,524,590           | Salaries and wages                           | 1,912,895           | 1,912,895           | -                  |
| 111,050             | 118,506             | 140,463             | Payroll taxes                                | 171,643             | 171,643             | -                  |
| 584,252             | 578,454             | 696,588             | Benefits                                     | 810,779             | 810,779             | -                  |
| 2,025,375           | 2,081,741           | 2,361,647           | Total personal services                      | 2,895,317           | 2,895,317           | -                  |
|                     |                     |                     | Materials and services                       |                     |                     |                    |
| 109,771             | 38,547              | 98,701              | Professional & technical                     | 113,500             | 113,500             | -                  |
| 6,881               | 10,978              | 10,230              | Facility and equipment                       | 12,299              | 12,299              | -                  |
| 52,548              | 28,720              | 72,771              | Other purchased services                     | 82,155              | 82,155              | -                  |
| 171,709             | 188,196             | 212,896             | Supplies                                     | 210,950             | 210,950             | -                  |
| 3,946               | 41,817              | 10,050              | Community activities                         | 12,400              | 12,400              | -                  |
| 11,087              | 9,352               | 22,338              | Minor equipment                              | 11,250              | 11,250              | -                  |
| 355,942             | 317,609             | 426,986             | Total materials & services                   | 442,554             | 442,554             | -                  |
| 16,612              | -                   | 38,210              | Furniture and equipment                      | -                   | -                   | -                  |
| 16,612              | -                   | 38,210              | Total capital outlay                         | -                   | -                   | -                  |
| <b>\$ 2,397,928</b> | <b>\$ 2,399,350</b> | <b>\$ 2,826,843</b> | <b>Total Community Services Expenditures</b> | <b>\$ 3,337,871</b> | <b>\$ 3,337,871</b> | <b>\$ -</b>        |

## Budget Detail

| 2019-20<br>Actual           | 2020-21<br>Actual           | 2021-22<br>Budget           |
|-----------------------------|-----------------------------|-----------------------------|
| 702,770                     | 776,439                     | 816,302                     |
| 57,993                      | 80,933                      | 91,298                      |
| 320,370                     | 331,831                     | 397,449                     |
| <u>1,081,133</u>            | <u>1,189,203</u>            | <u>1,305,049</u>            |
| 67,461                      | 113,177                     | 162,285                     |
| 1,017,396                   | 957,410                     | 1,191,560                   |
| 40,539                      | 35,878                      | 62,515                      |
| 159,043                     | 89,505                      | 118,570                     |
| 357                         | 333                         | 2,500                       |
| 9,227                       | 35,689                      | 74,075                      |
| (463,617)                   | (307,278)                   | (1,283,909)                 |
| <u>830,406</u>              | <u>924,713</u>              | <u>327,596</u>              |
| 170,000                     | 84,306                      | 232,000                     |
| -                           | -                           | 18,000                      |
| 243,012                     | 246,776                     | 385,000                     |
| 173,641                     | 79,945                      | 907,520                     |
| <u>586,653</u>              | <u>411,027</u>              | <u>1,542,520</u>            |
| <b><u>2,498,192</u></b>     | <b><u>2,524,944</u></b>     | <b><u>3,175,165</u></b>     |
| -                           | -                           | -                           |
| 5,325,013                   | 7,173,050                   | 798,985                     |
|                             |                             | 297,788                     |
|                             |                             | 4,784,025                   |
| <b><u>\$ 19,978,565</u></b> | <b><u>\$ 22,513,676</u></b> | <b><u>\$ 23,156,866</u></b> |

## General Fund by Division

| General Fund<br>Requirements Continued | 2022-23<br>Proposed         | 2022-23<br>Approved         | 2022-23<br>Adopted         |
|--|-----------------------------|-----------------------------|----------------------------|
| <b>Public Works</b>                    |                             |                             |                            |
| Personal services                      |                             |                             |                            |
| Salaries and wages                     | 941,339                     | 941,339                     | -                          |
| Payroll taxes                          | 106,739                     | 106,739                     | -                          |
| Benefits                               | 471,620                     | 471,620                     | -                          |
| Total personal services                | <u>1,519,698</u>            | <u>1,519,698</u>            | -                          |
| Materials and services                 |                             |                             |                            |
| Professional & technical               | 122,640                     | 122,640                     | -                          |
| Facility and equipment                 | 1,527,415                   | 1,527,415                   | -                          |
| Other purchased services               | 72,170                      | 72,170                      | -                          |
| Supplies                               | 128,990                     | 128,990                     | -                          |
| Community activities                   | 12,500                      | 12,500                      | -                          |
| Minor equipment                        | 129,000                     | 129,000                     | -                          |
| Cost Allocation                        | (1,898,665)                 | (1,898,665)                 | -                          |
| Total materials & services             | <u>94,050</u>               | <u>94,050</u>               | -                          |
| Capital outlay                         |                             |                             |                            |
| Buildings                              | -                           | -                           | -                          |
| Other improvements                     | -                           | -                           | -                          |
| Vehicles                               | 711,000                     | 711,000                     | -                          |
| Furniture and equipment                | 1,643,100                   | 1,643,100                   | -                          |
| Total capital outlay                   | <u>2,354,100</u>            | <u>2,354,100</u>            | -                          |
| <b>Total Public Works Expenditures</b> | <b><u>3,967,848</u></b>     | <b><u>3,967,848</u></b>     | -                          |
| <b>Unallocated Expenditures</b>        |                             |                             |                            |
| Transfers to Grants                    | -                           | -                           | -                          |
| Ending Fund Balance                    |                             |                             |                            |
| Contingency                            | 849,667                     | 849,667                     | -                          |
| Reserved for Future Years - fleet      | 225,184                     | 225,184                     | 225,184                    |
| Reserved for Future Years              | 3,941,285                   | 3,941,285                   | 6,430,528                  |
| <b>Total requirements</b>              | <b><u>\$ 23,732,076</u></b> | <b><u>\$ 23,732,076</u></b> | <b><u>\$ 6,655,712</u></b> |

## Budget Detail

## General Fund Administration

### Administration

The Administration Division provides leadership and support for all City functions. Administration includes the City Council, City Recorder, City Manager, City Attorney, Information Technology, Human Resources, Finance and Municipal Court.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                              | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------|---------------------|---------------------|------------------------------|---------------------|---------------------|--------------------|
|                     |                     |                     | Revenue                      |                     |                     |                    |
| 6,224,127           | 6,594,623           | 6,971,527           | Taxes                        | 7,830,570           | 7,830,570           | -                  |
| 2,016,311           | 2,111,047           | 2,061,000           | Franchise Fees               | 2,307,000           | 2,307,000           | -                  |
| 15,310              | 2,880               | 5,500               | Licenses and Permits         | 3,000               | 3,000               | -                  |
| 626,289             | 2,268,713           | 685,415             | Intergovernmental            | 745,300             | 745,300             | -                  |
| 62,218              | 65,192              | 65,800              | Charges for Services         | 70,300              | 70,300              | -                  |
| 2,344,937           | 2,192,832           | 2,256,750           | Fines, Interest, and Other   | 2,438,000           | 2,438,000           | -                  |
| -                   | 4,629               | 4,117               | Transfers in & Other Sources | 83,021              | 83,021              | -                  |
| <u>11,289,192</u>   | <u>13,239,915</u>   | <u>12,050,109</u>   | Total revenue                | <u>13,477,191</u>   | <u>13,477,191</u>   | <u>-</u>           |
|                     |                     |                     | Expenditures                 |                     |                     |                    |
| 2,159,270           | 2,263,156           | 2,457,200           | Personal services            | 2,634,882           | 2,634,882           | -                  |
| 821,357             | 439,690             | 795,101             | Materials and services       | 199,422             | 199,422             | -                  |
| 20,661              | 30,200              | 70,000              | Capital outlay               | 123,500             | 123,500             | -                  |
| <u>\$ 3,001,287</u> | <u>\$ 2,733,047</u> | <u>\$ 3,322,301</u> | Total expenditures           | <u>\$ 2,957,804</u> | <u>\$ 2,957,804</u> | <u>\$ -</u>        |

**City Council**

The seven-member City Council is composed of an elected Mayor and six elected Councilors. The Council members serve a four-year term and the Mayor serves for a two-year term. The City Council is the legislative branch of our local government, which is responsible for setting policies. This is accomplished through the adoption of ordinances and resolutions. The City Council meets in regular monthly meetings and occasional executive sessions. In addition, City Council work sessions are held to study upcoming issues. The City Council also serves as the City’s Urban Renewal District Board, which similar to the City Council, holds regular business meetings.

**2021-22 Highlights**

- Projected to adopt 16 ordinances and 75 resolutions.

**Performance Measures**

| Strategy  | Measures                                | FY20-21<br>Actual | FY21-22<br>Projected | FY22-23<br>Projected |
|---|---|-------------------|----------------------|----------------------|
| Increase transparency   | Council meetings                        | 35                | 30                   | 24                   |
|   | Work sessions                           | 26                | 30                   | 24                   |
|   | Executive sessions                      | 13                | 15                   | 15                   |
| Training for Council members & Regional Meeting participation | Conferences:                            |                   |                      |                      |
|   | Oregon Mayor’s Assoc. Conf. (2)         | 5                 | 5                    | 9                    |
|   | Or. League of Cities Annual Conf.       |                   |                      |                      |
|   | NLC National League of Cities Conf.     |                   |                      |                      |
|   | New Partners for Smart Growth           |                   |                      |                      |
|   | Regional meetings:                      |                   |                      |                      |
|   | Regional Mayor’s Meetings (12)          |                   |                      |                      |
|   | Wa. Co. Coordinating Committee (12)     |                   |                      |                      |
|   | Willamette River Water Coalition (4)    |                   |                      |                      |
|   | Regional Water Providers Consortium (4) | 50                | 62                   | 62                   |
| Southwest Corridor Steering Comm. (12)                        |   |                   |                      |                      |
| R1Act (6)   |   |                   |                      |                      |
| Westside Transportation Alliance (12)                         |   |                   |                      |                      |
| Note: Meetings held monthly or quarterly                      |   |                   |                      |                      |

**City Recorder**

The City Recorder is the custodian of records and responsible for the management of City records and provides administrative support to the City Council and URA Board. The City Recorder also serves as the City’s Elections official.

**2021-22 Highlights**

- Oversaw 5 Municipal Code Amendments
- Migrated City Boards & Commission Records into TRIM/ORMS, City’s Records Management System
- Migrated *Recorded (Recorded at County Level)* Records (1922-2020) into TRIM/ORMS
- Compile City Administrative Policies for review by City Management Team
- Activated WebDrawer (TRIM/ORMS Public Portal)
- Coordinated process for filing Council Vacancy
- Coordinated Citywide Records Management Cleanup Day

**2022-23 Goals**

- Continue implementation and migration of records into TRIM/ORMS
- Continue audit and migration of records into TRIM/ORMS, disengaging current City Records Management System (ongoing)
- Continue to coordinate with City Records Management Committee to oversee Management of City Records
- Purge City records per State Records Retention Schedule (ongoing)
- Continuing staff Training & Licensing of TRIM/ORMS

**2022-23 Changes**

- Hire a part-time Records Coordinator

**Performance Measures**

| Strategy   | Measures  | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|--|---|----------------|-------------------|-------------------|
| <b>Adhere to public records law and respond to public records requests</b>   | Public records requests                                   | 32             | 40                | 40                |
|  | Responded within 5 business days                          | 25             | 35                | 35                |
| <b>Maintain Current Code Updates<br/>Coordinate Accurate and Transparent</b> | Municipal Code updates                                    | 8              | 5                 | 5                 |
|  | Process Election fillings, coordinate special and general | 7              | 0                 | 4                 |

**City Manager**

The City Manager's office provides leadership, coordination and management for the City and is responsible for establishing general administrative policies that govern the operations of the City. The City Manager, with input from the Senior Management team, also supports and assists the Mayor and City Councilors in their roles as policy makers by providing accurate and timely information and appropriate policy alternatives.

**2021-22 Highlights**

- Hired and transitioned in a new city manager
- Hired a new chief of police
- Updated Council Pillars, Goals and Deliverables

**2022-23 Goals**

- Enhance community outreach and information sharing to stakeholders via website and social media
- Communicate, update and successfully complete adopted deliverables of the city council
- Monthly health and wellness programs for the internal and external stakeholders

**City Attorney & Risk Management**

The City Attorney's Office is the in-house legal department for the City. It provides a broad range of legal services to City officials, management, and staff, including: researching legal questions and providing legal advice; preparing and reviewing contracts, ordinances, resolutions, and other legal documents; conducting negotiations; representing the City in administrative proceedings and court; and analyzing public records requests and exemptions. Areas of law most frequently encountered include employment law, tort liability, constitutional law, elections law, public contracting, public meetings, public records, real property, and land use. The Office also retains and manages outside legal counsel for certain projects. Additionally, as part of its risk management function, the Office is responsible for processing claims for property, auto, equipment, and liability insurance and performing other insurance-related services.

**2021-22 Highlights**

- Completed year five of the City’s law clerk program, leveraging federal work-study funds.
- Prepared, reviewed, and otherwise assisted with numerous adopted ordinances, including amendments to regulations regarding the City’s commercial land use districts, mandating certain disclosures for commercial tenancies, and regulating backyard chickens.
- Assisted Council with City Manager transition.
- Negotiated, drafted, and otherwise assisted with numerous intergovernmental agreements, including expansion of the Wilsonville Water Treatment Plant, amendments to Metro’s construction excise tax agreement, agreements relating to the Tualatin-Sherwood Road widening project, and a grant agreement for Sherwood Broadband funding.
- Assisted with development of an innovative murals plan for the City.

**2022-23 Goals**

- Continue to improve the City’s law clerk program.
- Assist with successful completion of Council priority projects.
- Continue to review City ordinances and perform housekeeping updates.

**Performance Measures**

| Strategy                                  | Measures                        | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|---------------------------------|----------------|-------------------|-------------------|
| <b>Keep Council Informed</b>              | Frequency of Tort Claim Updates | Quarterly      | Quarterly         | Quarterly         |
| <b>Law Clerk Program</b>                  | Duration of Student Position    | Full Year      | ~66% Year         | Full Year         |
| <b>Maintain and Update Municipal Code</b> | Ordinances Enacted              | 14             | 12                | 13                |

**Human Resources**

The vision for the Human Resources department is to provide leadership in human resources management that is responsive to the goals and needs of the City and its workforce. This department oversees all recruitment and selection, classification and compensation, training and development, benefits administration, prepares and updates the Employee Handbook and develops, prepares and delivers policies for the City. In addition, HR negotiates, interprets and applies the City’s two union contracts and leads employee relations. The mission of HR is to address the diverse human resources needs of our customers through effective consultation, guidance and training.

**2021-22 Highlights**

- Total recruitments increased by 65% due to retirements, the great resignation and the expansion of broadband.
- Total applications received increased by 69% due to total recruitments increased and in the 4th quarter added more targeted advertisements and outreach.
- Developed and implemented a Telecommute Policy, Procedure and Agreement for all employees.

**2022-23 Goals**

- Develop and deliver annual Wellness Program for Employees and the Community.
- Update Employee Handbook to be relevant, clear and tailored to the modern workplace.
- Present Total Compensation Rewards statements to all employees and new hires.
- Negotiate two union contracts.
- Create and deliver mandatory online and in-person employee training and development.

**Performance Measures**

| Strategy  | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected           |
|---|--|----------------|-------------------|-----------------------------|
| <b>Recruit and Retain a Competitive and Diverse Workforce</b> | Applications Received  | 446            | 754               | 904                         |
|   | Recruitments   | 26             | 43                | 53.75                       |
|   | New Hires  | 8              | 22                | 31                          |
|   | Time-to-fill (non-management roles)  | N/A*           | N/A*              | 45 days                     |
|   | Cost per Hire  | N/A*           | N/A*              | \$1,500                     |
| <b>Develop and Deliver Annual Wellness Program</b>            | Develop curriculum centered around Mental Health, Financial Wellness and Physical Wellness | N/A            | July 1 Class      | 12 Classes online/in person |

\*New metric tracking history to begin in FY22-23

**Information Technologies**

The Information Technologies department provides technical support, troubleshooting and maintenance of computer hardware and software used by the City. The department operates and maintains the network, servers, phone systems, Sherwood Broadband, and Sherwood public access channel. This department also manages software licensing, assists departments in improving service through effective use of technology and provides training to staff.

**2021-22 Highlights**

- Hired a IT Manager
- Replaced City Firewalls
- Replaced all virtual servers and upgraded software versions
- Completed 2 factor authentication project
- Replaced and added security cameras at city facilities
- Completed several systems upgrade and enhancement projects
- Supported online and adaptive meetings

**2022-23 Goals**

- Replace Public works field laptops
- Complete city phone system migration
- Upgrade city network switches/routers
- Update infrastructure monitoring system
- Disaster recovery improvements
- Cyber security improvements
- Redesign of the city website

**Performance Measures**

| Strategy  | Measures   | FY20-21<br>Actual | FY21-22<br>Projected | FY22-23<br>Projected |
|---|--|-------------------|----------------------|----------------------|
| Effectively maintain and support computer and informational systems throughout the City | Major Software Applications Supported                | 67                | 70                   | 70                   |
|   | Computer Systems Supported                           | 290               | 300                  | 386                  |
|   | Network Systems Supported                            | 48                | 48                   | 48                   |
|   | Terabytes of data maintained onsite                  | 26 TB             | 24 TB                | 24TB                 |
| Productivity Through IT Service Management process improvement                          | Help desk tickets submitted                          | 694               | 800                  | 1000                 |
|   | Help desk tickets resolved within 30 min. (Estimate) | 15%               | 15%                  | 15%                  |
|   | Satisfaction Rate: Good or better                    | 100%              | 100%                 | 100%                 |
|   | IT Staff Training Hours                              | 0                 | 0                    | 20                   |

**Finance**

The Finance department provides financial information, oversight and management. Finance is responsible for the annual budget, annual audit, debt management, payroll, cash management, accounts receivable, and accounts payable. The Finance department prepares a wide range of internal and external financial reports.

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**2021-22 Highlights**

- Received the GFOA Budget Award for the Fiscal Year 2021-22 budget document
- Received the GFOA Award for Excellence in Financial Reporting for FY 2019-20
- Submitted for the GFOA Award for Excellence in Financial Reporting for FY 2020-21
- Continued the implementation and use of TRIM/ORMS Records Management System for electronic storage of financial records.

**2022-23 Goals**

- Continue to increase passive revenues through sound investments and a diverse investment strategy (City-wide Value – Fiscal Responsibility)
- Research and analyze options for a new financial ERP system (City-wide Value – Fiscal Responsibility)
- Continue to streamline workflow for optimal performance and audit success (City-wide Value – Fiscal Responsibility)
- Conduct and complete banking RFP (City-wide Value – Fiscal Responsibility)

**Performance Measures**

| Strategy   | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|--|--|----------------|-------------------|-------------------|
| <b>Maintain high levels of financial integrity</b>     | Independent auditor opinion                                    | Unqualified    | Unqualified       | Unqualified       |
|  | Number of GFOA reviewer comments on the CAFR                   | 4              | 4                 | 4                 |
| <b>Deliver efficient, effective financial services</b> | Credit rating  | Aa2            | Aa2               | Aa2               |
|  | Actual cost to deliver financial services                      | \$603,819      | \$593,780         | \$620,897         |
|  | Cost to deliver financial services as a % of total City budget | 1.3%           | 1.3%              | 0.8%              |

**Municipal Court**

Municipal Court is responsible for processing all traffic violations and non-felony offenses within the City of Sherwood. The goal of the Municipal Court is to promote compliance with laws and regulations by processing citations for violations equitably and timely.

**2021-22 Highlights**

- Hired one new court clerk
- Completed 10-year write-off project (on-going)
- Revised photo enforcement forms/instructions to reduce confusion
- Scanned over 17,000 closed court cases into TRIM (State of OR Digitalize program)
- Scanned the past three years of court deposits and month end reconciliation reports (TRIM)

**2022-23 Goals**

- Continue staff communication and support working remotely
- Continue Implementation of E-Abstracts to DMV
- Continue to streamline and find workflow efficiencies
- Purge Court Records (non-scanned) per State Records Retention schedule (on-going)

**Performance Measures**

| Strategy  | Measures  | FY20-21<br>Actual | FY21-22<br>Projected | FY22-23<br>Projected |
|---|---|-------------------|----------------------|----------------------|
| Manage an efficient and effective Municipal Court | Traffic violations  | 20,681            | 21,000               | 22,000               |
|   | Parking violations  | 209               | 225                  | 200                  |
|   | City Ordinance violations   | 14                | 25                   | 30                   |
|   | Total violations processed  | 20,904            | 21,250               | 22,230               |
|   | Number of court staff   | 4                 | 4                    | 4                    |
|   | Number of violations processed annually per staff (includes supervisor) | 5,226             | 5,313                | 5,558                |
|   | Operating expenses  | 661,687           | 764,410              | 790,418              |
|   | Operating expenses per processed violation                              | \$31.65           | \$35.97              | \$35.57              |

**Community Development**

The Community Development Division provides overall management and administrative support for the City’s planning, engineering, and building departments. Community Development strives to provide efficient, consistent, and seamless private and public development services.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                            | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|--------------------|
|                     |                     |                     | <b>Revenue</b>             |                     |                     |                    |
| 80,679              | 63,244              | 73,500              | Licenses and Permits       | 80,000              | 80,000              | -                  |
| 8,912               | 856,173             | 188,050             | Intergovernmental          | 82,785              | 82,785              | -                  |
| 1,032,380           | 1,644,586           | 2,112,669           | Charges for Services       | 1,739,720           | 1,739,720           | -                  |
| (0)                 | -                   | -                   | Fines, Interest, and Other | -                   | -                   | -                  |
| <u>1,121,971</u>    | <u>2,564,002</u>    | <u>2,374,219</u>    | Total revenue              | <u>1,902,505</u>    | <u>1,902,505</u>    | <u>-</u>           |
|                     |                     |                     | <b>Expenditures</b>        |                     |                     |                    |
| 1,760,217           | 1,946,068           | 2,114,472           | Personal services          | 2,097,845           | 2,097,845           | -                  |
| 555,480             | 951,580             | 435,169             | Materials and services     | 420,150             | 420,150             | -                  |
| <u>\$ 2,315,697</u> | <u>\$ 2,897,648</u> | <u>\$ 2,549,641</u> | Total expenditures         | <u>\$ 2,517,995</u> | <u>\$ 2,517,995</u> | <u>\$ -</u>        |

**Planning**

The Planning department plays an integral role in shaping the long-term character of the City through the development and implementation of the Sherwood Comprehensive Plan and other long range planning documents. The plans are intended to protect the personal, environmental, and economic health of the community.

**2021-22 Highlights**

- The City of Sherwood continued to facilitate public and private development projects for commercial, industrial, institutional, and residential land in 2021. The City approved over 452,000 SF of new industrial, commercial, and institutional space and a three-story mixed used building in Old Town
- Adopted the 2040 Comprehensive Plan and Economic Opportunities Analysis
- Adopted Residential Design Standards for all housing types permitted in Sherwood and residential development standards to implement House Bill 2001
- Managing the Sherwood West Concept Plan Update
- Annexations in the TEA and Brookman areas
- Adopted code updates pertaining to signs, mixed use buildings in commercial land use districts, and marijuana uses

**2022-23 Goals**

- Continue to implement the Comprehensive Plan on solid sources of information, including the Economic Opportunities Analysis and Housing Needs Analysis to construct meaningful plan policies for Sherwood’s future (City-wide Goal – Livability)
- Adopt the Sherwood West Concept Plan Re-look

**Performance Measures**

| Strategy  | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|--|----------------|-------------------|-------------------|
| <b>Meet State mandated deadlines for land use decisions and produce sound decisions</b> | Perform completeness review within 30 days of submittal            | 100%           | 100%              | 100%              |
|   | Produce decisions within 120 days (if no extension)                | 100%           | 100%              | 100%              |
|   | Land use decisions made by City staff (Type II)                    | 7              | 4                 | 6                 |
|   | Land use decisions made by City staff (Type I)                     | 85             | 94                | 85                |
|   | Land use decisions made by Hearing Officer and Planning Commission | 9              | 11                | 9                 |
|   | Land use decisions made by City Council                            | 7              | 7                 | 7                 |
| <b>Improve clarity and effectiveness of Code</b>  | Code amendment projects undertaken                                 | 5              | 5                 | 4                 |

**Building**

The Building Department’s responsibilities are to review and approve plans, issue permits, and perform inspections for new construction in compliance with the State of Oregon’s building, plumbing, mechanical, solar, manufactured dwelling, and energy codes. The Department assists the public and professionals with information relevant to the City’s building and development codes. Staff works with local jurisdictions, agencies and builders in order to improve the construction standards in the city and ensure the public’s health and safety.

**2021-22 Highlights**

- Completed plan reviews, inspections, and occupancy approvals for several Commercial/Industrial tenants.
- Started construction on Denali Meadows, Denali Summit, London Estates, Middlebrook, and The Reserves at Cedar Creek residential sub-divisions.

**2022-23 Goals**

- Complete plan reviews, inspections, and final occupancy approvals for multiple projected residential and commercial sub-divisions.
- Complete annual state mandated training for staff.

**Performance Measures**

| Strategy  | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|--|----------------|-------------------|-------------------|
| <b>Provide timely service</b>   | Building inspection performed same day                                   | 100%           | 100%              | 100%              |
|   | Plan review turnaround within 2 weeks’ time for single family homes      | 95%            | 95%               | 95%               |
|   | Plan review turnaround within 2 weeks’ time for commercial improvements  | 95%            | 95%               | 95%               |
|   | Plan review turnaround within 4 weeks’ time for new commercial buildings | 95%            | 95%               | 95%               |
| <b>Permits: Identify and track workload measures to enable appropriate staffing</b> | Total number of permits-Issued   | 636            | 680               | 700               |
|   | New single-family dwellings/ADU’s  | 15             | 75                | 125               |
|   | New Multi-family dwellings   | 0 Units        | 5 Units           | 25 Units          |
|   | Residential remodel/additions  | 25             | 25                | 25                |
|   | New commercial/Industrial buildings                                      | 6              | 5                 | 10                |
|   | Commercial tenant improvement  | 16             | 20                | 20                |
|   | Miscellaneous (Mech., Plumb, AS)   | 574            | 500               | 520               |
| Number of inspections   | 1,923  | 2,200          | 2,500             |                   |

**Engineering**

The Engineering department plans, designs, and oversees construction of the City's Capital Improvement Projects (CIP's), which include streets, stormwater systems, sanitary sewer systems, water systems, and park facilities. The department is also responsible for review and approval of all private development projects that include installation of public infrastructure as part of the development. The department conducts inspections on the construction of public infrastructure projects to ensure that these facilities meet the City's standards for materials and installation. Engineering issues right-of-way permits for all work performed within the public right-of-way and oversees erosion and sediment runoff control on any construction activity within the City. The department also provides estimates and final SDC fee assessments on private development projects.

**2021-22 Highlights**

- Continued coordinating with Washington County to finalize the construction of the Kruger/Elwert intersection improvement project.
- Oversee construction efforts for the Cedar Creek Trail project.
- Coordination with CWS on the design of the Brookman Sanitary Sewer Trunk Line Extension Project.
- Completed design/permitting and easement acquisition, and commenced construction of the Rock Creek Sanitary Sewer Trunk Line Upsizing Phase 1 project.
- Commenced 30% design level engineering work for the Hwy99W Pedestrian Bridge project.
- Commenced 30% design level engineering work for the Ice Age Drive collector road improvements.
- Commenced design level engineering work for the Rock Creek Sanitary Sewer Trunk Line Upsizing Phase 2 project.
- Commenced design level engineering work for the Oregon Street Improvement project, which includes a regional storm water quality treatment facility.
- Completed the design and construction management of several Public Works paving and stormwater maintenance projects.
- Continuing a traffic data analysis program, which is designed to provide technical response to complaints of traffic volume and speed at specific location within the City, to city management and the City Transportation Safety Committee.
- Provided design coordination efforts between ODOT, WACO, CWS, and developers on private site developments.

**2022-23 Goals**

- Teaming with City Police Department on implementation of a traffic calming program to respond to citizen transportation concerns.
- Continue coordination with CWS on preliminary design analysis of sanitary sewer trunk line running through the Brookman area.
- Complete design effort for improvements to Oregon Street from Langer Farms Parkway to the Murdock Road roundabout, bringing Oregon Street up to City standards for collector roads.
- Complete construction of the Rock Creek Sanitary Sewer Trunk Line Upsizing Phase 1 project and continue design of the Rock Creek Sanitary Sewer Trunk Line Upsizing Phase 2 project, which completes the upsizing of the Rock Creek Sanitary Sewer Trunk Line.
- Complete design of the Hwy99W Pedestrian Bridge project.
- Complete design of the Ice Age Drive improvement project.

**Performance Measures**

| Strategy  | Measures  | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|---|----------------|-------------------|-------------------|
| <b>Provide professional infrastructure design and management services</b> | Capital projects designed, managed, and/or inspected          | 10             | 8                 | 8                 |
|   | Public improvement projects designed managed & inspected      | 6              | 8                 | 8                 |
|   | Private development pre-applications reviewed                 | 10             | 15                | 12                |
|   | Private development applications reviewed for final approval  | 10             | 8                 | 10                |
| <b>Protect infrastructure and right-of-ways</b>                           | Right-of-way permits issued                                   | 57             | 11                | 25                |
|   | SFR lot ESC plan reviews performed                            | 30             | 40                | 40                |
| <b>Enforce engineering design and construction standards</b>              | SFR lot ESC inspections performed                             | 165            | 320               | 250               |
|   | ESC inspections performed under Compliance Agreement projects | 475            | 500               | 475               |

## Budget Detail

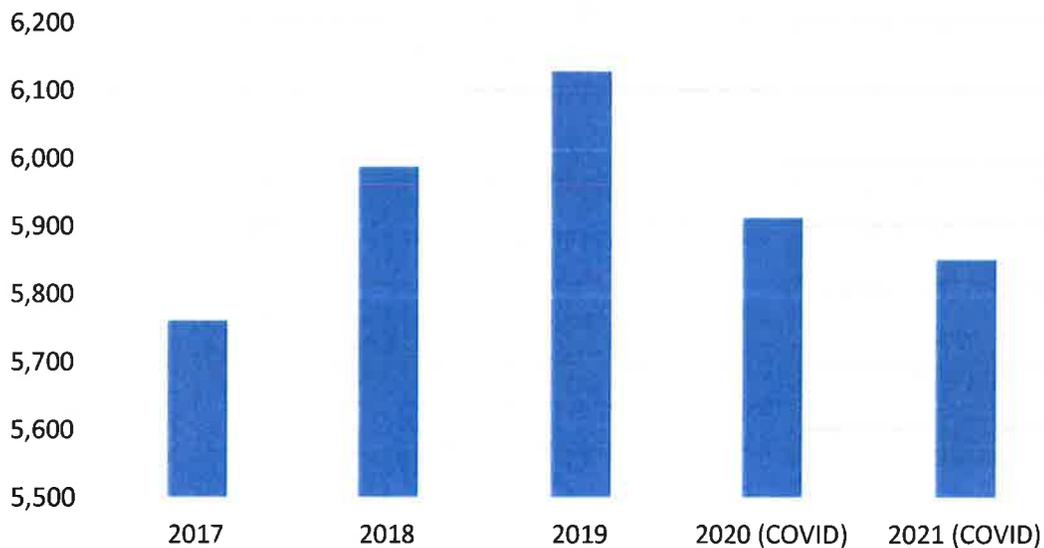
## General Fund - Police

### Police

The Sherwood Police department's primary purpose is to serve the community. The Police department exists for the community and believes in the philosophy that the police are the public and the public are the police. We believe that law enforcement is a fundamental and critical service to the community and must be maintained as a priority.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                              | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------|---------------------|---------------------|------------------------------|---------------------|---------------------|--------------------|
|                     |                     |                     | <b>Revenue</b>               |                     |                     |                    |
| 2,730               | 2,440               | 3,230               | Licenses and Permits         | 3,500               | 3,500               | -                  |
| 63,364              | 759                 | 74,500              | Intergovernmental            | 76,500              | 76,500              | -                  |
| 6,723               | 4,982               | 2,300               | Charges for Services         | 6,300               | 6,300               | -                  |
| 559                 | 0                   | 50                  | Fines, Interest, and Other   | 100                 | 100                 | -                  |
| 840                 | 8,667               | -                   | Transfers in & Other Sources | -                   | -                   | -                  |
| <b>74,216</b>       | <b>16,849</b>       | <b>80,080</b>       | <b>Total revenue</b>         | <b>86,400</b>       | <b>86,400</b>       | <b>-</b>           |
|                     |                     |                     | <b>Expenditures</b>          |                     |                     |                    |
| 3,992,137           | 4,324,202           | 4,807,318           | Personal services            | 5,227,683           | 5,227,683           | -                  |
| 427,140             | 461,435             | 594,800             | Materials and services       | 706,739             | 706,739             | -                  |
| 21,171              | -                   | -                   | Capital outlay               | -                   | -                   | -                  |
| <b>\$ 4,440,448</b> | <b>\$ 4,785,637</b> | <b>\$ 5,402,118</b> | <b>Total expenditures</b>    | <b>\$ 5,934,422</b> | <b>\$ 5,934,422</b> | <b>\$ -</b>        |

Public Demand/Citizen Generated Calls for Service



**Police**

**2021-22 Highlights -**

- Joined the South Cities-Mental Health Response Team (MHRT) Program
- Hired 1 Reserve Officer
- Hired 3 Full Time Officer
- New School Resource Officer
- Reaccredited through the Oregon Accreditation Alliance (OAA)

| <b>2019 (94)</b>     | <b>2020 (62)</b>     | <b>2021 (26)</b>     |
|----------------------|----------------------|----------------------|
| Methamphetamine (43) | Methamphetamine (27) | Methamphetamine (14) |
| Marijuana (26)       | Heroin (15)          | Heroin (7)           |
| Heroin (16)          | Marijuana (15)       | Marijuana (5)        |

**2022-23 Goals –** COVID-19 delayed many of our programs and efforts; we want to pick up and continue with many of the programs identified for 2020-21 and 2021-22.

- Look to increase crime/drug prevention opportunities in Sherwood schools (City-wide Goal – Livability, Citizen Engagement, Public Safety)
- Enhance succession planning through training of officers and sergeants in appropriate leadership training and opportunities (City-wide Goal – Public Safety)
- Continue efforts to enhance service delivery through the efficient use of technology
- Reestablish Citizens Academy (City-wide Goal – Citizen Engagement, Public Safety)
- Reengage with community members through our different venues and programs, i.e. Coffee With a Cop, Cruisin’ Sherwood, Robin Hood (City-wide Goal – Citizen Engagement)

**2022-23 Changes**

- Hire a Community Services Officer (Hire date 1/1/2023)

**Performance Measures**

| <b>Strategy</b>                                     | <b>Measures</b>                | <b>FY20-21 Actual</b> | <b>FY21-22 Projected</b> | <b>FY22-23 Projected</b> |
|---|--------------------------------|-----------------------|--------------------------|--------------------------|
| <b>Maintain safety through proactive activities</b> | Number of sworn officers       | 26                    | 27                       | 27                       |
|   | Population served              | 19,595                | 20,115                   | 20,465                   |
|   | Number of proactive activities | 7,391                 | 8,039                    | 12,500                   |
|   | Total all calls & activities   | 12,958                | 13,890                   | 19,000                   |

**Community Services**

The Community Services Division encompasses Library services, the Sherwood Old Town Field House operations, the Sherwood Center for the Arts, the Marjorie Stewart Center, volunteer services, field and gym scheduling, and the coordinating and planning of various events. As part of the Washington County Cooperative Library Services (WCCLS), the Sherwood Library provides access to resources from all 13 County libraries as well as regional, national, and international sources. The Sherwood Old Town Field House is an indoor soccer facility that offers soccer leagues, facility rentals and field time for a variety of sports and activities. The Center for the Arts opened in February 2015 and features a 393-seat theater/multi-purpose space, visual arts gallery and two classrooms. The Marjorie Stewart Center offers programs, classes and meals for seniors.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                            | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|--------------------|
|                     |                     |                     | <b>Revenue</b>             |                     |                     |                    |
| 953,427             | 957,864             | 985,080             | Intergovernmental          | 1,134,535           | 1,134,535           | -                  |
| 395,777             | 132,781             | 320,080             | Charges for Services       | 292,500             | 292,500             | -                  |
| 91,477              | 72,297              | 71,892              | Fines, Interest, and Other | 48,612              | 48,612              | -                  |
| <u>1,440,681</u>    | <u>1,162,942</u>    | <u>1,377,052</u>    | Total revenue              | <u>1,475,647</u>    | <u>1,475,647</u>    | -                  |
|                     |                     |                     | <b>Expenditures</b>        |                     |                     |                    |
| 2,025,374           | 2,081,741           | 2,361,647           | Personal services          | 2,895,317           | 2,895,317           | -                  |
| 355,942             | 317,609             | 426,986             | Materials and services     | 442,554             | 442,554             | -                  |
| 16,612              | -                   | 38,210              | Capital outlay             | -                   | -                   | -                  |
| <u>\$ 2,397,928</u> | <u>\$ 2,399,350</u> | <u>\$ 2,826,843</u> | Total expenditures         | <u>\$ 3,337,871</u> | <u>\$ 3,337,871</u> | <u>\$ -</u>        |

**Library**

The mission of Sherwood Public Library is to inspire discovery, enrich lives and build community through equitable access to life-long learning. The Library serves the greater Sherwood area of nearly 25,000 people, over 57% of whom have a library card registered at Sherwood Public Library. As a member of Washington County Cooperative Library Services (WCCLS), Sherwood Public Library provides access to 1.7 million items—including e-books and digital audiobooks, streaming video, and online learning resources. The local collection includes 53,000 books, audiobooks, movies, CDs, magazines, newspapers, a “Library of Things”, games and more. Internet access and software is available at 13 public computers. The children’s area is an active hub for playing and learning. The Library is open seven days a week, 60 hours a week. The majority of library funding is from WCCLS through the county’s general fund from local property taxes and a five-year operational levy.

**2021-22 Highlights**

- Reopened the facility in April and full hours again by August, while still offering curbside, virtual services, and limited in-person events during the pandemic.
- Provided over 244,000 uses of the library’s physical and digital collections, valued at \$5.3M.
- Welcomed nearly 15,000 visits & over 600 new registered library users.
- Added 7,800 items to the local collection.
- Provided 228 events and classes with 4,700 participants.
- Added Chromebooks and Wi-Fi hotspots for checkout and 3D printing for the public.
- Implemented a diversity audit of the print collection to identify and fill gaps.
- Conducted a User Survey--98.6% of respondents routinely get service that exceeds expectations or routinely get service that meets expectations.
- Participated in the countywide process to revise and approve the next joint Intergovernmental Agreement between WCCLS and member libraries.

**2022-23 Goals**

- Restore in-person events and increase access to services and resources. (City-wide Goals— Livability; Resident Well Being)
- Integrate the Facility Master Plan into citywide planning (City-wide Goal— Infrastructure)
- Implement Strategic Plan for 2022-2024 (City-wide Goals— Livability; Resident Well Being)

**Performance Measures (Actual for FY20-21 and Projected for FY21-22 reflect COVID-19 impacts)**

| Strategy  | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|--|----------------|-------------------|-------------------|
| <b>Enhance library services to reflect inclusion, diversity and accessibility</b> | World language materials circulation                                     | 759            | 2,000             | 2,500             |
|   | National Edge Assessment score for technology accessibility (out of 100) | 738            | 774               | 782               |
| <b>Increase access and use of library materials</b>                               | Total annual physical and digital checkouts                              | 244,324        | 360,000           | 370,000           |

**Field House and Sports Recreation**

The Sherwood Old Town Field House offers a large indoor arena featuring "Field Turf" (new in 2015). The Field House hosts a wide array of activities including adult and youth soccer, softball, baseball and lacrosse. The Field House is also available for private rentals and sports clinics. The Recreation department is responsible for scheduling the use of the Snyder Park fields. These fields are primarily used by the youth sports leagues and are occasionally used for private rentals. The Recreation department also helps new or existing residents find opportunities for active recreation.

**2021-22 Highlights**

- The Field House was able to open with some restrictions in 2021. We have had a couple of short closures because of the pandemic.
- We were able to start three of our adult leagues back up, although they are smaller than in the past. We also have rentals most nights which are starting to pick up.
- We have made some adjustments at the Field House due to the growth of Sherwood Broadband. We have given up our party room to P/W for office space.
- We also have limited the start time of rentals due to parking issues.

**2022-2023 Goals**

- Currently, we are still trying to get on our feet after the 2020 closure and 2021 restrictions. the Field House (City-wide Goals– Resident Well Being; Livability)
- Grow as many of the adult leagues back to pre-pandemic levels as we can’ (City-wide Goals– Resident Well Being, Livability)
- Work to get our youth league sessions back up and running. (We had zero interest in 2021) (City-wide Goals– Resident Well Being; Livability)
- Continue to rent the fields at Snyder park as much as possible. Continue to help residents find opportunities for recreation. (City-wide Goals– Resident Well Being, Livability)
- Continue to try and hire some part time employees so that we can open more hours at the Field House. (City-wide Goals– Resident Well Being, Livability)

**Performance Measures (Actual for FY20-21 and Projected for FY21-22 reflect COVID-19 impacts)**

| Strategy   | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|--|--|----------------|-------------------|-------------------|
| <b>Provide quality recreational opportunities for health &amp; fitness for Sherwood citizens</b> | Number people served in the Fieldhouse                   | 8,500          | 13,000            | 16,500            |
|  | Number of leagues per year in the Fieldhouse             | 8              | 13                | 16                |
|  | Number of hours rented at Snyder Park                    | 950            | 1025              | 1100              |
|  | Number of referrals in finding recreation opportunities. | 15             | 20                | 25                |

**Events and Volunteers**

The Events and Volunteers department is responsible for planning and implementing the volunteer program, issuing Special Event Permits, coordinating events such as Music on the Green, Movies in the Park, the Community Services Fair and the Veterans Day Ceremony.

**2021-22 Highlights**

- Maintained contact with volunteers throughout pandemic.
- Maintained volunteer crew at senior center to assure senior meals got delivered daily
- Provided remote volunteering opportunities during pandemic.
- Coordinated various Eagle Scout projects, Adopt a Road program, and park clean ups.
- Maintained a fully leased community garden with waitlist.
- Brought back Music on the Green and Movies in the Park on a limited basis.

**2022-23 Goals**

- Develop Adopt a Park and Adopt A Trail program for Cedar Creek Trail (City-wide Goals– Resident Well Being; Livability)
- Secure presenting sponsors for Music on the Green and Movies in the Park (City-wide Goals – Economic Development; Resident Well Being)
- Increase attendance at community events (City-wide Goals– Resident Well Being; Livability)
- Implement and communicate effective safety measures to ensure readiness for a return to large events when allowed (City-wide Goals—Fiscal Responsibility; Citizen Engagement; Livability; Forward Thinking)

**Performance Measures**

| Strategy                                     | Measures                         | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|--|----------------------------------|----------------|-------------------|-------------------|
| Increase City-wide volunteer opportunities   | Volunteer Hours                  | 2,243*         | 3400*             | 8,000             |
| Accommodate special events and festivals     | Special Event Permits Issued     | 8*             | 5*                | 20*               |
| Increase attendance at City sponsored events | Attendance at Music on the Green | Cancelled*     | 3,000*            | 5,000             |
|  | Attendance at Movies in the Park | Cancelled*     | 600*              | 800               |

\*Impacted by COVID-19 pandemic and allowed activities

**Sherwood Center for the Arts**

Sherwood Center for the Arts is the premier performance and event venue for Sherwood and the surrounding community. With vibrant year-round arts education, live events, gallery space, a theater that seats up to 420, and two classrooms/meeting rooms, this flexible, state-of-the-art community space is the heart of Old Town Sherwood. The Sherwood Center for the Arts exists to *inspire, educate, and enrich the Sherwood community through diverse activities that enhance quality of life.*

**2021-22 Highlights**

- Offered ArtSmart summer camps while implementing all required protocols and trainings to operate under the state’s COVID summer camp guidance.
- Safely hosted a record number of arts organizations and performers.
- Worked with Sherwood Main Street, city staff, professional artists, and local business Symposium to complete Sherwood’s first public art mural.
- Fully returned to in-person classes, Art Walks, and gallery exhibits, while engaging online.
- The Arts Center and Cultural Arts Commission successfully partnered with community members to execute a Lunar New Year celebration and Lantern Festival.

**2022-23 Goals**

- Explore upgrades to the building’s equipment and sound, lights, and technology capabilities to remain competitive in the performance venue/rental arena (City-wide Goals—Fiscal Responsibility; Economic Development; Forward Thinking)
- Optimize use of the building through partnerships and increase the capabilities of the space through livestreaming (City-wide Goals—Forward Thinking; Citizen Engagement; Economic Development)
- Explore grant funding for place-making, live events, and public art (City-wide Goals—Economic Development; Community Pride; Citizen Engagement; Livability)

**Performance Measures**

| Strategy  | Measures  | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|---|----------------|-------------------|-------------------|
| Increase participation and utilization of the Center for the Arts facility and programs | Number of registrations for classes, workshops or camps         | 392            | 950               | 1,500             |
|   | Number of days of usage   | 166            | 285               | 300               |
|   | Number of production rentals                                    | 14             | 42                | 50                |
|   | Number of facility rentals                                      | 51             | 62                | 70                |
|   | Number of attendees to free arts events                         | 265            | 600               | 1,000             |
|   | Number of attendees to visiting events & rentals                | 4,185          | 27,600            | 35,000            |
|   | Number of tickets sold to Center for the Arts programs & events | 100            | 530               | 1,980             |

**Marjorie Stewart Center**

The Marjorie Stewart Center opened in 1982 and was originally built utilizing a Community Development Block Grant and many hours of volunteer labor. The City has been awarded 5 subsequent Block Grants to expand and improve the facility. The Center features a commercial kitchen, a dining room that seats 125, 3 classrooms, Lounge, Library, and a gift shop. The Marjorie Stewart Senior Community Center provides services and activities to nurture the health and wellbeing of the Sherwood senior community. In addition to serving delicious, fresh-cooked meals Monday through Friday, the center has a multitude of activities including games, classes, writing & painting groups, as well as providing social services and referrals to the community.

**2021-22 Highlights**

- Secured Older American Act funds to cover meal costs through June 2023, up to \$192,000.
- Increased older adult meals served by over 1000 from previous year despite Covid-19 restrictions.
- Adapted to changing Covid-19 restrictions while providing in-person, Zoom, and hybrid programming including our first Healthy Aging Symposium with attendees world-wide.
- Secured funding and matching grants in partnership with the Friends of the Marjorie Stewart Center to purchase an accessible van to provide older adult transportation in Sherwood.

**2022-23 Goals**

- Increase participation in Meal program (City-wide Goals– Resident Well Being; Livability)
- Continue to utilize hybrid in-person/ Zoom model for programming (City-wide Goals– Resident Well Being; Livability)
- Increase older adult mental health support offerings at the Center (City-wide Goals– Resident Well Being; Livability)
- Increase Sherwood community transportation options for older adults (City-wide Goals– Resident Well Being; Livability)

**2022-23 Changes**

- Hire a part-time Kitchen Assistant

**Performance Measures**

| Strategy  | Measures                             | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|--------------------------------------|----------------|-------------------|-------------------|
| Provide quality programs for Seniors.<br>Provide a meal program for Seniors | Number of programs offered per month | 57*            | 75*               | 85*               |
|   | Number of Seniors served meals       | 9,545          | 10,500            | 11,500            |
| Provide daily enriching activities  | Number of attendees                  | 1,650*         | 2,500*            | 3,000*            |

\*Projection based on a prolonged recovery from Covid 19 impact to programming.

**Public Works**

The Public Works Division is responsible for operation and maintenance activities of the City’s infrastructure. Maintenance includes: water, sewer, stormwater, streets, parks, sport fields, facilities and fleet. Public Works provides critical services 24/7 to all residents.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                              | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------|---------------------|---------------------|------------------------------|---------------------|---------------------|--------------------|
| <b>Revenue</b>      |                     |                     |                              |                     |                     |                    |
| 447,761             | 159,707             | 20,183              | Intergovernmental            | 20,189              | 20,189              | -                  |
| 7,718               | 5,535               | 11,925              | Charges for Services         | 51,650              | 51,650              | -                  |
| 33,733              | 37,432              | 70,248              | Fines, Interest, and Other   | 62,782              | 62,782              | -                  |
| 10,735              | 2,279               | -                   | Transfers in & Other Sources | -                   | -                   | -                  |
| <u>499,946</u>      | <u>204,953</u>      | <u>102,356</u>      | Total revenue                | <u>134,621</u>      | <u>134,621</u>      | <u>-</u>           |
| <b>Expenditures</b> |                     |                     |                              |                     |                     |                    |
| 1,081,133           | 1,189,203           | 1,305,049           | Personal services            | 1,519,698           | 1,519,698           | -                  |
| 830,406             | 924,713             | 327,596             | Materials and services       | 94,050              | 94,050              | -                  |
| 586,653             | 411,027             | 1,542,520           | Capital outlay               | 2,354,100           | 2,354,100           | -                  |
| <u>\$ 2,498,192</u> | <u>\$ 2,524,944</u> | <u>\$ 3,175,165</u> | Total expenditures           | <u>\$ 3,967,848</u> | <u>\$ 3,967,848</u> | <u>\$ -</u>        |

**Fleet and Equipment**

The Fleet Maintenance department maintains and repairs city vehicles and equipment with an emphasis on safety, cost effectiveness and dependability.

**2021-22 Highlights**

- Completed annual reporting requirements to the State
- Purchased 100% of budgeted equipment
- Specified and purchased Broadband equipment and vehicles.
- Outfitted one (1) Police vehicle, one (1) Parks vehicle, one (1) Utility vehicle
- Auctioned vehicles and equipment through Surplus Program that were scheduled in 2021/22
- Replaced three (3) Charge point Stations throughout City

**2022-23 Goals**

- Meet annual state requirements (City-wide Goal – Infrastructure)
- Produce detailed cost reports to each division for fleet costs (City-wide Value – Fiscal Responsibility)
- Minimize percentage of fleet vehicles or equipment that are out of service at any time (City-wide Goal – Infrastructure)
- Specify and purchase 100% of budgeted vehicles and equipment (City-wide Goal – Infrastructure)
- Maintain three (3) City electric charging stations (City-wide Value – Community Livability)
- Specify and purchase Broadband equipment if Teams 4 and 5 are hired (City-wide Goal – Infrastructure)

**Performance Measures**

| Strategy  | Measures  | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|---|----------------|-------------------|-------------------|
| <b>Maintain City’s fleet of vehicles and equipment at a high level of quality with minimal cost</b> | Number of scheduled vehicle maintenance work orders   | 187            | 190               | 200               |
|   | Number of scheduled equipment maintenance work orders | 153            | 95                | 105               |
|   | Total number of equipment work orders                 | 531            | 390               | 450               |
|   | Total number of vehicle work orders                   | 554            | 506               | 600               |
|   | Number of Generators maintained                       | 6              | 6                 | 6                 |
|   | Total Amount of Fuel used City-wide                   | 37,569         | 39,500            | 46,000            |

**Facilities**

The Facilities department is responsible for environmental health, safety, operations, maintenance, and repair of all city facilities.

**2021-22 Highlights**

- Completed annual reporting requirements to the State
- Completed weekly inspections of all City facilities
- Completed inspections of all contracted work
- Replaced equipment storage in the Police Department (Gun Safes) (City-wide Goal – Infrastructure)
- Installed six (6) new workstations at Public Works (City-wide Goal – Infrastructure)
- Replaced Workstation countertop in the Police Department (City-wide Goal – Infrastructure)
- Replaced Roof at Civic Building (City-Wide Goal- infrastructure)
- Repaired automatic blinds in the Library (City-wide Goal – Infrastructure)
- Updated cubicles in IT Department. (City-wide Goal – Infrastructure)
- Continued to implement COVID protections (City-wide goal- Infrastructure)
- Additional cleaning of PD and PW for COVID protection (City-wide goal- Infrastructure)

**2022-23 Goals**

- Preventative Maintenance of HVAC Systems for all City facilities (City-wide Goal – Infrastructure)
- Complete weekly inspections of all City facilities (City-wide Goal – Infrastructure)
- Set up and take down for all City meetings (City-wide Goal – Livability)
- Replace carpet at the Police Department and Senior Center (City-wide Goal – Infrastructure)
- Sealing and mortar replacement at YMCA building (City-wide Goal – Infrastructure)
- New workstations at Public Works (City-wide Goal – Infrastructure)
- Firing range update and repairs at Police Department (City-wide Goal – Infrastructure)

**Performance Measures**

| Strategy  | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|--|----------------|-------------------|-------------------|
| Provide attractive, clean, safe, and well maintained facilities for the public and City employees | Number of facility inspections per month                       | 5              | 5                 | 5                 |
|   | Number of OSHA or safety violations reported                   | 0              | 0                 | 0                 |
|   | Met requirements for meeting set-up and tear-down as requested | 100%           | 100%              | 100%              |
|   | Number of insurance claims involving City facilities           | 0              | 0                 | 0                 |

**Parks Maintenance**

The Parks department maintains the parks, trail systems, athletic fields and open spaces.

**2021-22 Highlights**

- Completed weekly playground inspections during peak season
- Completed trash pickup three times a week during peak usage
- Maintained 8,137 irrigation heads
- Completed 44 park reservations (Parks were closed part of the year)
- Provided 7-day/week staffing coverage during peak season
- Worked with independent contractors to ensure contract agreements are followed
- Completed weekly mowing for parks, athletic fields
- Maintained two (2) water features
- Replace scoreboards at Snyder Baseball and the Soccer field (City-wide Goal-Infrastructure)
- Completed the following trail repairs: Trail #1, #3, #4, #5, #6 (City-wide Goal-Infrastructure)
- Replaced log seating at Snyder Park (City-wide Goal-Infrastructure)
- Provided staff to assist at Music on the Green and Movies in the Park.

**2022-23 Goals**

- Provide weekly playground inspections (City-wide Goal – Infrastructure)
- Provide weekly mowing at parks, athletic fields (City-wide Goal – Infrastructure)
- Provide 7-day/week staffing during peak season (City-wide Goal – Infrastructure)
- Re-Stain Woodhaven Shelter (city-wide Goal-Infrastructure)
- Refinish Stella Olsen Bridge and Stage (City-wide Goal-Infrastructure)
- Replace park benches at Oregon Trail and Lady Fern Parks (City-wide Goal-Infrastructure)
- Phase 1 replacement of Woodhaven Park Playground (City-wide Goal-Infrastructure)

**Performance Measures**

| Strategy  | Measures  | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|---|----------------|-------------------|-------------------|
| <b>Support and maintain parks, recreation land, and natural areas</b> | Developed Park acres                                      | 61.56          | 61.56             | 61.56             |
|   | Restrooms cleaned daily                                   | 10             | 10                | 10                |
|   | Number of park reservations                               | 44             | 50                | 110               |
|   | Number of sports fields maintained (multi use)            | 3              | 3                 | 3                 |
|   | Number of playgrounds inspected weekly during peak season | 9              | 9                 | 9                 |

**Transient Lodging Tax (TLT)**

The Transient Lodging Tax Fund is a special revenue fund used to account for the tax charged to anyone occupying a hotel, motel, dwelling unit used for temporary overnight occupancy or recreational vehicle spaces for 30 consecutive calendar days or less. This tax has been in existence since 1972. On July 1, 2006, the tax was increased to 9% and on April 1, 2019, a local TLT was imposed of 3%. A minimum of 70% of net revenue from County and Local TLT receipts must be used for the promotion of tourism; the remaining 30% can be used for any purpose.

| 2019-20<br>Actual   | 2020-21<br>Actual | 2021-22<br>Budget |                           | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------|-------------------|-------------------|---------------------------|---------------------|---------------------|--------------------|
| <b>RESOURCES</b>    |                   |                   |                           |                     |                     |                    |
| \$ 5,743            | \$ 9,932          | \$ 70,847         | Beginning fund balance    | \$ 198,372          | \$ 198,372          | \$ 198,372         |
|                     |                   |                   | Revenue                   |                     |                     |                    |
| 4,016               | 60,706            | 62,400            | Intergovernmental         | 135,000             | 135,000             | -                  |
| 173                 | 209               | 475               | Fines, interest and other | 1,000               | 1,000               | -                  |
| 4,189               | 60,915            | 62,875            | Total revenue             | 136,000             | 136,000             | -                  |
| <b>9,932</b>        | <b>70,847</b>     | <b>133,722</b>    | <b>Total resources</b>    | <b>334,372</b>      | <b>334,372</b>      | <b>198,372</b>     |
| <b>REQUIREMENTS</b> |                   |                   |                           |                     |                     |                    |
|                     |                   |                   | Expenditures              |                     |                     |                    |
|                     |                   |                   | Ending Fund Balance       | -                   | -                   | -                  |
| 9,932               | 70,847            | -                 | Contingency               | -                   | -                   | -                  |
| -                   | -                 | -                 | Reserved for Future Years | 334,372             | 334,372             | 198,372            |
| -                   | -                 | 133,722           | <b>Total requirements</b> | <b>\$ 334,372</b>   | <b>\$ 334,372</b>   | <b>\$ 198,372</b>  |
| <b>\$ 9,932</b>     | <b>\$ 70,847</b>  | <b>\$ 133,722</b> |                           |                     |                     |                    |

**2022-23 Goals**

- Continue to accumulate revenue from Transient Lodging Tax.
- Determine how to allocate funds

**Performance Measures**

At this time the fund is only accumulating a balance, until there is enough money built up to fund projects. Once it reaches this level, performance measures will be put into place. With the opening of the City’s first hotel in spring of 2020, the City has begun collecting revenue more quickly than in prior years.

**Grants**

The Grants Fund is a special revenue fund used to account for Federal, State, and Local grants. Funds received must be used only in accordance with the grant agreement(s). For the current fiscal year, the grant-funded programs were the Metro Community Enhancement Program (CEP) and the American Rescue Plan Act (ARPA).

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Budget   |                            | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted  |
|-------------------|-------------------|---------------------|----------------------------|---------------------|---------------------|---------------------|
| \$ 66,516         | \$ 48,816         | \$ 2,055,638        | <b>RESOURCES</b>           |                     |                     |                     |
|                   |                   |                     | Beginning fund balance     | \$ 2,227,121        | \$ 2,227,121        | \$ 2,227,121        |
| 82,055            | 72,691            | 2,098,007           | Revenue                    |                     |                     |                     |
| 100               | 9                 | 7,500               | Intergovernmental          | 2,272,711           | 2,272,711           | -                   |
| 82,155            | 72,700            | 2,105,507           | Fines, interest and other  | 10,000              | 10,000              | -                   |
| <b>148,671</b>    | <b>121,516</b>    | <b>4,161,145</b>    | Total revenue              | <b>2,282,711</b>    | <b>2,282,711</b>    | <b>-</b>            |
|                   |                   |                     | <b>Total resources</b>     | <b>4,509,832</b>    | <b>4,509,832</b>    | <b>2,227,121</b>    |
|                   |                   |                     | <b>REQUIREMENTS</b>        |                     |                     |                     |
|                   |                   |                     | Expenditures               |                     |                     |                     |
|                   |                   |                     | Materials and services     |                     |                     |                     |
| 99,175            | 92,581            | 82,339              | Professional & technical   | 19,595              | 19,595              | -                   |
| 680               | -                 | -                   | Community activities       | -                   | -                   | -                   |
| 99,855            | 92,581            | 82,339              | Total materials & services | 19,595              | 19,595              | -                   |
|                   |                   |                     | Total expenditures         | 19,595              | 19,595              | -                   |
|                   |                   |                     | Other uses                 |                     |                     |                     |
| -                 | 4,629             | 4,117               | Transfers out              | 3,483               | 3,483               | -                   |
| -                 | 4,629             | 4,117               | Total other uses           | 3,483               | 3,483               | -                   |
| 48,816            | 24,306            | -                   | Ending Fund Balance        | -                   | -                   | -                   |
| -                 | -                 | 4,510               | Contingency                | 4,481,755           | 4,481,755           | -                   |
| -                 | -                 | 4,070,179           | Reserved for Future Years  | 4,999               | 4,999               | 2,227,121           |
| <b>\$ 148,671</b> | <b>\$ 121,516</b> | <b>\$ 4,161,145</b> | <b>Total requirements</b>  | <b>\$ 4,509,832</b> | <b>\$ 4,509,832</b> | <b>\$ 2,227,121</b> |

**2021-22 Highlights**

- Awarded funds to community applicants totaling \$82,339

**2022-23 Goals**

- Provide opportunities to groups who have not learned about the program

**Performance Measures**

| Strategy  | Measures               | FY20-21<br>Actual | FY21-22<br>Projected | FY22-23<br>Projected |
|---|------------------------|-------------------|----------------------|----------------------|
| Increase awareness to potential grant recipients. | Number of applications | 12                | 2                    | 15                   |

## Budget Detail

## Debt Service Fund

### Debt Service Fund

The Debt Service fund accounts for property tax revenues levied for payment of general obligation bonds. Payments on long-term debt other than general obligation bonds are accounted for in the funds responsible for paying the debt. The final payment on the City's general obligation bonds occurred in FY2020-21.

| 2019-20<br>Actual               | 2020-21<br>Actual | 2021-22<br>Budget |                                | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------------------|-------------------|-------------------|--------------------------------|---------------------|---------------------|--------------------|
| <b>RESOURCES</b>                |                   |                   |                                |                     |                     |                    |
| \$ 67,655                       | \$ 75,664         | \$ 78,689         | Beginning fund balance         | \$ 78,287           | \$ 78,287           | \$ 78,287          |
| Revenue                         |                   |                   |                                |                     |                     |                    |
| 277,253                         | 272,699           | -                 | Taxes                          | -                   | -                   | -                  |
| 1,457                           | 624               | 700               | Fines, interest and other      | 450                 | 450                 | -                  |
| 278,710                         | 273,323           | 700               | Total revenue                  | 450                 | 450                 | -                  |
| <b>346,364</b>                  | <b>348,986</b>    | <b>79,389</b>     | <b>Total resources</b>         | <b>78,737</b>       | <b>78,737</b>       | <b>78,287</b>      |
| <b>UNALLOCATED REQUIREMENTS</b> |                   |                   |                                |                     |                     |                    |
| Debt service                    |                   |                   |                                |                     |                     |                    |
| 255,000                         | 265,000           | -                 | Principal - 2011 Police Ref GO | -                   | -                   | -                  |
| 15,700                          | 5,299             | -                 | Interest - 2011 Police Ref GO  | -                   | -                   | -                  |
| 270,700                         | 270,299           | -                 | Total debt service             | -                   | -                   | -                  |
| -                               | -                 | -                 | Transfers out                  | 78,737              | 78,737              | -                  |
| -                               | -                 | -                 | Total other uses               | 78,737              | 78,737              | -                  |
| 75,664                          | 78,687            | 79,389            | Ending Fund Balance            | -                   | -                   | -                  |
| -                               | -                 | -                 | Reserved for Future Years      | -                   | -                   | 78,287             |
| <b>\$ 346,364</b>               | <b>\$ 348,986</b> | <b>\$ 79,389</b>  | <b>Total requirements</b>      | <b>\$ 78,737</b>    | <b>\$ 78,737</b>    | <b>\$ 78,287</b>   |

## Budget Detail

## Street Operations Fund

### Street Operations Fund

The Street Operations fund is responsible for the repair and maintenance of over 55 miles of transportation system, which includes paved streets, sidewalks, signals, streetlights, signs and markings.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                                    | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted  |
|---------------------|---------------------|---------------------|------------------------------------|---------------------|---------------------|---------------------|
|                     |                     |                     | <b>RESOURCES</b>                   |                     |                     |                     |
| \$ 2,518,669        | \$ 2,805,943        | \$ 2,586,771        | Beginning fund balance             | \$ 4,345,560        | \$ 4,345,560        | \$ 4,345,560        |
|                     |                     |                     | Revenue                            |                     |                     |                     |
| 1,693,857           | 1,874,607           | 1,903,078           | Intergovernmental                  | 1,924,103           | 1,924,103           | -                   |
| 659,356             | 739,211             | 697,581             | Charges for services               | 735,944             | 735,944             | -                   |
| -                   | -                   | -                   | Infrastructure development         | -                   | -                   | -                   |
| 54,636              | 24,903              | 28,000              | Fines, interest and other          | 52,000              | 52,000              | -                   |
| 2,407,848           | 2,638,721           | 2,628,659           | Total revenue                      | 2,712,047           | 2,712,047           | -                   |
| <b>4,926,517</b>    | <b>5,444,664</b>    | <b>5,215,430</b>    | <b>Total resources</b>             | <b>7,057,607</b>    | <b>7,057,607</b>    | <b>4,345,560</b>    |
|                     |                     |                     | <b>REQUIREMENTS</b>                |                     |                     |                     |
|                     |                     |                     | Expenditures                       |                     |                     |                     |
|                     |                     |                     | Personal services                  |                     |                     |                     |
| 255,727             | 333,051             | 355,804             | Salaries and wages                 | 500,013             | 500,013             | -                   |
| 20,844              | 32,797              | 34,886              | Payroll taxes                      | 50,405              | 50,405              | -                   |
| 123,486             | 148,928             | 166,458             | Benefits                           | 222,125             | 222,125             | -                   |
| 400,057             | 514,775             | 557,148             | Total personal services            | 772,543             | 772,543             | -                   |
|                     |                     |                     | Materials and services             |                     |                     |                     |
| 63,237              | 121,395             | 107,200             | Professional & technical           | 213,300             | 213,300             | -                   |
| 608,820             | 638,717             | 813,841             | Facility and equipment             | 950,971             | 950,971             | -                   |
| 26,815              | 25,454              | 29,693              | Other purchased services           | 30,777              | 30,777              | -                   |
| 88,435              | 87,885              | 84,200              | Supplies                           | 110,100             | 110,100             | -                   |
| 5,985               | 1,949               | 11,000              | Minor equipment                    | 7,200               | 7,200               | -                   |
| 177,316             | 290,341             | 386,324             | Cost Allocation                    | 542,894             | 542,894             | -                   |
| 970,608             | 1,165,740           | 1,432,258           | Total materials & services         | 1,855,243           | 1,855,243           | -                   |
|                     |                     |                     | Capital outlay                     |                     |                     |                     |
| -                   | 467,378             | -                   | Infrastructure                     | -                   | -                   | -                   |
| -                   | 467,378             | -                   | Total capital outlay               | -                   | -                   | -                   |
| 1,370,665           | 2,147,893           | 1,989,406           | Total expenditures                 | 2,627,786           | 2,627,786           | -                   |
|                     |                     |                     | Other uses                         |                     |                     |                     |
| 750,000             | 710,000             | -                   | Transfers out                      | 750,000             | 750,000             | -                   |
| 750,000             | 710,000             | -                   | Total other uses                   | 750,000             | 750,000             | -                   |
| 2,805,853           | 2,586,771           | -                   | Ending Fund Balance                | -                   | -                   | -                   |
| -                   | -                   | 131,433             | Contingency                        | 135,602             | 135,602             | -                   |
| -                   | -                   | 183,319             | Reserved for Future Years - Maint. | 169,048             | 169,048             | 169,048             |
| -                   | -                   | 2,911,272           | Reserved for Future Years          | 3,375,171           | 3,375,171           | 4,176,512           |
| <b>\$ 4,926,517</b> | <b>\$ 5,444,664</b> | <b>\$ 5,215,430</b> | <b>Total requirements</b>          | <b>\$ 7,057,607</b> | <b>\$ 7,057,607</b> | <b>\$ 4,345,560</b> |

**Street Operations**

The Street Operations fund is responsible for the repair and maintenance of over 57.7 miles of transportation system which includes paved streets, alleyways, sidewalks, signals, pedestrian crossings, streetlights, signs and markings.

**2021-22 Highlights**

- Responded to storm events
- Completed landscape right-of-way maintenance
- Continued street sign reflectivity program
- Completed Pavement Management Program projects/slurry seal/crack sealing
- Continue implementation of ADA ramp program
- Completed inspection of all contract work
- Continued Sidewalk program; completed 457 deficiencies, 423 shaves and 34 replacements
- Annual inspection of Street Lights

**2022-23 Goals**

- Pavement Management Program projects/slurry seal (City-wide Goal – Infrastructure)
- Continue reflectivity of City’s street signs program (City-wide Goal – Infrastructure)
- Sidewalk Replacement Program (City-wide Goal – Infrastructure)
- Continue implementation of ADA ramp program (City-wide Goal – Infrastructure)
- Paint 100% of light poles, bollards and benches in Old Town (City-wide Goal – Infrastructure)
- Complete City-wide ADA Transition Plan (City-wide Goal – Infrastructure and Livability)

**Performance Measures**

| Strategy   | Measures  | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|--|---|----------------|-------------------|-------------------|
| <b>Maintain roads and right-of-way to the highest quality standard</b> | City-wide average PCI rating                                  | 84             | 86                | 86                |
|  | Number of street segments                                     | 789            | 748*              | 755               |
|  | Number of street segments reconstructed                       | 7              | 7                 | 2                 |
|  | Number of street segments slurry sealed                       | 51             | 32                | 32                |
|  | Number of street segments cracks sealed                       | 131            | 169               | 90                |
| <b>Maintain street signage and striping for safety</b>                 | Number of signs updated/replaced                              | 110            | 100               | 100               |
|  | Number of lane miles restriped                                | 15.37          | 13.6              | 13.6              |
|  | Number of thermo-plastic street legends installed or replaced | 51             | 80                | 60                |
|  | Street Signs  | 2,247          | 2,500             | 2,650             |

\*Cleaned up inventory of street segments in 2021/22

Street Capital Projects

- Tualatin-Sherwood Rd widening
- Oregon St (Tonquin & Murdoc)
- Travis Ct (cul de sac to Lee Dr)
- Travis Ct (Lee Dr to Marshal)
- Lee Dr (Meinecke to Shane)
- Lee Dr (Shane Ct to Travis Ct)
- Shane Ct (Lee Dr to cul de sac)
- Alexander (Dead end to Smith)
- Arrow Street Construction
- Traffic Calming
- Sunset Pedestrian Safety Study
- Shaumburg (Division to end)
- Langer Dr(Sherwood Blvd to Holland)
- Willamette St (Norton to Foundry)
- Timbrel (Middleton to Sunset)
- Oregon Street Improvements

For a complete description of these projects, refer to the Debt Service & CIP Section

| 2019-20<br>Actual          | 2020-21<br>Actual          | 2021-22<br>Budget          |                            | 2022-23<br>Proposed        | 2022-23<br>Approved        | 2022-23<br>Adopted         |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| \$ 5,087,978               | \$ 6,149,317               | \$ 5,427,968               | <b>RESOURCES</b>           |                            |                            |                            |
|                            |                            |                            | Beginning fund balance     | \$ 4,447,004               | \$ 4,447,004               | \$ 4,447,004               |
|                            |                            |                            | Revenue                    |                            |                            |                            |
| 58,631                     | 59,894                     | 58,500                     | Charges for services       | 60,000                     | 60,000                     | -                          |
| 1,839,099                  | 814,628                    | 625,000                    | Infrastructure development | 700,000                    | 700,000                    | -                          |
| 128,289                    | 49,596                     | 48,000                     | Fines, interest and other  | 30,000                     | 30,000                     | -                          |
| <u>2,026,019</u>           | <u>924,119</u>             | <u>731,500</u>             | Total revenue              | <u>790,000</u>             | <u>790,000</u>             | <u>-</u>                   |
|                            |                            |                            | Other sources              |                            |                            |                            |
| 750,000                    | 710,000                    | -                          | Transfers in               | 750,000                    | 750,000                    | -                          |
| <u>750,000</u>             | <u>710,000</u>             | <u>-</u>                   | Total other sources        | <u>750,000</u>             | <u>750,000</u>             | <u>-</u>                   |
| <b><u>7,863,997</u></b>    | <b><u>7,783,436</u></b>    | <b><u>6,159,468</u></b>    | <b>Total resources</b>     | <b><u>5,987,004</u></b>    | <b><u>5,987,004</u></b>    | <b><u>4,447,004</u></b>    |
|                            |                            |                            | <b>REQUIREMENTS</b>        |                            |                            |                            |
|                            |                            |                            | Expenditures               |                            |                            |                            |
|                            |                            |                            | Personal services          |                            |                            |                            |
| 61,008                     | 52,996                     | 72,263                     | Salaries and wages         | 76,599                     | 76,599                     | -                          |
| 5,016                      | 4,253                      | 6,412                      | Payroll taxes              | 6,797                      | 6,797                      | -                          |
| 30,902                     | 25,519                     | 33,016                     | Benefits                   | 34,997                     | 34,997                     | -                          |
| <u>96,926</u>              | <u>82,768</u>              | <u>111,691</u>             | Total personal services    | <u>118,392</u>             | <u>118,392</u>             | <u>-</u>                   |
|                            |                            |                            | Materials and services     |                            |                            |                            |
| 158,575                    | 135,614                    | -                          | Professional & technical   | -                          | -                          | -                          |
| 645,401                    | (1,500)                    | -                          | Facility and equipment     | -                          | -                          | -                          |
| 1,599                      | 6,968                      | -                          | Other purchased services   | -                          | -                          | -                          |
| -                          | 232                        | -                          | Supplies                   | -                          | -                          | -                          |
| -                          | 1,200                      | -                          | Other materials & services | -                          | -                          | -                          |
| <u>81,351</u>              | <u>70,971</u>              | <u>69,266</u>              | Cost Allocation            | <u>33,911</u>              | <u>33,911</u>              | <u>-</u>                   |
| <u>886,926</u>             | <u>213,486</u>             | <u>69,266</u>              | Total materials & services | <u>33,911</u>              | <u>33,911</u>              | <u>-</u>                   |
|                            |                            |                            | Capital outlay             |                            |                            |                            |
| 624,000                    | 441,157                    | 3,178,673                  | Infrastructure             | 3,377,255                  | 3,377,255                  | -                          |
| <u>624,000</u>             | <u>441,157</u>             | <u>3,178,673</u>           | Total capital outlay       | <u>3,377,255</u>           | <u>3,377,255</u>           | <u>-</u>                   |
| <u>1,607,852</u>           | <u>737,412</u>             | <u>3,359,630</u>           | Total expenditures         | <u>3,529,558</u>           | <u>3,529,558</u>           | <u>-</u>                   |
|                            |                            |                            | Other uses                 |                            |                            |                            |
| 106,827                    | 1,618,057                  | 875,000                    | Transfers out              | 950,000                    | 950,000                    | -                          |
| <u>106,827</u>             | <u>1,618,057</u>           | <u>875,000</u>             | Total other uses           | <u>950,000</u>             | <u>950,000</u>             | <u>-</u>                   |
| 6,149,317                  | 5,427,967                  | -                          | Ending Fund Balance        | -                          | -                          | -                          |
| -                          | -                          | 1,924,838                  | Reserved for Future Years  | 1,507,446                  | 1,507,446                  | 4,447,004                  |
| <b><u>\$ 7,863,997</u></b> | <b><u>\$ 7,783,436</u></b> | <b><u>\$ 6,159,468</u></b> | <b>Total requirements</b>  | <b><u>\$ 5,987,004</u></b> | <b><u>\$ 5,987,004</u></b> | <b><u>\$ 4,447,004</u></b> |

## Budget Detail

## General Construction Fund

### General Construction Projects

- Cedar Creek Trail Segment 8 & 9
- Cedar Creek Trail Local Project Improvements
- Cedar Creek Trail grade separated crossing of 99W

For a complete description of these projects, refer to Debt Service & CIP section

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                               | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted  |
|---------------------|---------------------|---------------------|-------------------------------|---------------------|---------------------|---------------------|
| \$ 1,311,418        | \$ 1,578,428        | \$ 1,792,586        | <b>RESOURCES</b>              |                     |                     |                     |
|                     |                     |                     | Beginning fund balance        | \$ 1,536,117        | \$ 1,536,117        | \$ 1,536,117        |
|                     |                     |                     | <b>Revenue</b>                |                     |                     |                     |
| 32,628              | 30,360              | 30,000              | Franchise Fees                | 30,000              | 30,000              | -                   |
| 151,713             | -                   | -                   | Intergovernmental             | -                   | -                   | -                   |
| 16,455              | 66,201              | 55,000              | Charges for services          | 70,000              | 70,000              | -                   |
| 254,043             | 133,955             | 260,000             | Infrastructure development    | 300,000             | 300,000             | -                   |
| 29,526              | 14,348              | 14,500              | Fines, interest and other     | 11,000              | 11,000              | -                   |
| <u>484,365</u>      | <u>244,865</u>      | <u>359,500</u>      | Total revenue                 | <u>411,000</u>      | <u>411,000</u>      | <u>-</u>            |
|                     |                     |                     | <b>Other sources</b>          |                     |                     |                     |
| 106,827             | 1,618,057           | 875,000             | Transfers in                  | 950,000             | 950,000             | -                   |
| <u>106,827</u>      | <u>1,618,057</u>    | <u>875,000</u>      | Total other sources           | <u>950,000</u>      | <u>950,000</u>      | <u>-</u>            |
| <b>1,902,610</b>    | <b>3,441,350</b>    | <b>3,027,086</b>    | <b>Total resources</b>        | <b>2,897,117</b>    | <b>2,897,117</b>    | <b>1,536,117</b>    |
|                     |                     |                     | <b>REQUIREMENTS</b>           |                     |                     |                     |
|                     |                     |                     | <b>Expenditures</b>           |                     |                     |                     |
|                     |                     |                     | <b>Personal services</b>      |                     |                     |                     |
| 23,335              | 27,939              | 59,059              | Salaries and wages            | 28,005              | 28,005              | -                   |
| 1,894               | 2,233               | 5,145               | Payroll taxes                 | 2,519               | 2,519               | -                   |
| 13,270              | 13,776              | 27,926              | Benefits                      | 14,864              | 14,864              | -                   |
| <u>38,499</u>       | <u>43,948</u>       | <u>92,130</u>       | Total personal services       | <u>45,388</u>       | <u>45,388</u>       | <u>-</u>            |
|                     |                     |                     | <b>Materials and services</b> |                     |                     |                     |
| 50,893              | -                   | -                   | Professional & technical      | -                   | -                   | -                   |
| -                   | -                   | -                   | Facility and equipment        | 79,000              | 79,000              | -                   |
| 32,908              | 3,327               | -                   | Other purchased services      | -                   | -                   | -                   |
| 46                  | -                   | -                   | Supplies                      | -                   | -                   | -                   |
| 30,102              | 37,378              | 59,110              | Cost Allocation               | 40,947              | 40,947              | -                   |
| <u>113,950</u>      | <u>40,705</u>       | <u>59,110</u>       | Total materials & services    | <u>119,947</u>      | <u>119,947</u>      | <u>-</u>            |
|                     |                     |                     | <b>Capital outlay</b>         |                     |                     |                     |
| 156,995             | 1,564,111           | 1,644,176           | Infrastructure                | 950,000             | 950,000             | -                   |
| 14,738              | -                   | -                   | Furniture and equipment       | -                   | -                   | -                   |
| <u>171,733</u>      | <u>1,564,111</u>    | <u>1,644,176</u>    | Total capital outlay          | <u>950,000</u>      | <u>950,000</u>      | <u>-</u>            |
| <u>324,182</u>      | <u>1,648,764</u>    | <u>1,795,416</u>    | Total expenditures            | <u>1,115,335</u>    | <u>1,115,335</u>    | <u>-</u>            |
| 1,578,428           | 1,792,586           | -                   | Ending Fund Balance           | -                   | -                   | -                   |
| -                   | -                   | 1,231,670           | Reserved for Future Years     | 1,781,782           | 1,781,782           | 1,536,117           |
| <b>\$ 1,902,610</b> | <b>\$ 3,441,350</b> | <b>\$ 3,027,086</b> | <b>Total requirements</b>     | <b>\$ 2,897,117</b> | <b>\$ 2,897,117</b> | <b>\$ 1,536,117</b> |

## Budget Detail

## Water Fund in Total

### Water Fund in Total

The Water fund consists of two programs: operations and capital. The operations program is responsible for ongoing maintenance of the water utility. The capital program is responsible for construction of water infrastructure.

| 2019-20<br>Actual (Restated) | 2020-21<br>Actual    | 2021-22<br>Budget    |                                   | 2022-23<br>Proposed  | 2022-23<br>Approved  | 2022-23<br>Adopted   |
|------------------------------|----------------------|----------------------|-----------------------------------|----------------------|----------------------|----------------------|
| \$ 14,023,108                | \$ 15,537,148        | \$ 16,461,810        | <b>RESOURCES</b>                  |                      |                      |                      |
|                              |                      |                      | Beginning fund balance            | \$ 26,792,370        | \$ 26,792,370        | \$ 26,792,370        |
|                              |                      |                      | Revenue                           |                      |                      |                      |
| 5,788,867                    | 6,402,114            | 5,967,153            | Charges for services              | 6,339,500            | 6,339,500            | -                    |
| 400,291                      | 331,183              | 530,000              | Infrastructure development        | -                    | -                    | -                    |
| 332,183                      | 137,297              | 146,500              | Fines, interest and other         | 291,000              | 291,000              | -                    |
| 6,521,341                    | 6,870,594            | 6,643,653            | Total revenue                     | 6,630,500            | 6,630,500            | -                    |
|                              |                      |                      | Other sources                     |                      |                      |                      |
| -                            | 10,735,580           | -                    | Issuance of long-term debt        | -                    | -                    | -                    |
| -                            | 10,735,580           | -                    | Total other sources               | -                    | -                    | -                    |
| <b>20,544,449</b>            | <b>33,143,322</b>    | <b>23,105,463</b>    | <b>Total resources</b>            | <b>33,422,870</b>    | <b>33,422,870</b>    | <b>26,792,370</b>    |
|                              |                      |                      | <b>REQUIREMENTS</b>               |                      |                      |                      |
|                              |                      |                      | Expenditures                      |                      |                      |                      |
|                              |                      |                      | Personal services                 |                      |                      |                      |
| 479,253                      | 503,796              | 563,851              | Salaries and wages                | 580,715              | 580,715              | -                    |
| 39,552                       | 47,504               | 53,895               | Payroll taxes                     | 58,901               | 58,901               | -                    |
| 221,048                      | 218,728              | 237,983              | Benefits                          | 282,888              | 282,888              | -                    |
| 739,853                      | 770,027              | 855,729              | Total personal services           | 922,504              | 922,504              | -                    |
|                              |                      |                      | Materials and services            |                      |                      |                      |
| 117,028                      | 309,767              | 155,300              | Professional & technical          | 142,350              | 142,350              | -                    |
| 1,213,238                    | 1,472,288            | 1,687,532            | Facility and equipment            | 1,673,715            | 1,673,715            | -                    |
| 446,307                      | 489,117              | 550,859              | Other purchased services          | 562,795              | 562,795              | -                    |
| 91,970                       | 70,863               | 153,700              | Supplies                          | 150,836              | 150,836              | -                    |
| 860                          | 3,941                | 14,500               | Minor equipment                   | 26,000               | 26,000               | -                    |
| 316,151                      | 303,246              | 323,963              | Cost Allocation                   | 504,250              | 504,250              | -                    |
| 2,185,555                    | 2,649,223            | 2,885,854            | Total materials & services        | 3,059,946            | 3,059,946            | -                    |
|                              |                      |                      | Capital outlay                    |                      |                      |                      |
| 320,611                      | 812,059              | 11,953,596           | Infrastructure                    | 11,024,052           | 11,024,052           | -                    |
| 320,611                      | 812,059              | 11,953,596           | Total capital outlay              | 11,024,052           | 11,024,052           | -                    |
| <b>3,246,019</b>             | <b>4,231,309</b>     | <b>15,695,179</b>    | <b>Total expenditures</b>         | <b>15,006,502</b>    | <b>15,006,502</b>    | <b>-</b>             |
|                              |                      |                      | Debt service                      |                      |                      |                      |
| 1,068,000                    | 11,562,000           | 1,081,000            | Principal                         | 1,406,000            | 1,406,000            | -                    |
| 693,281                      | 745,969              | 496,686              | Interest                          | 853,607              | 853,607              | -                    |
| -                            | 142,234              | -                    | Issuance costs                    | -                    | -                    | -                    |
| 1,761,281                    | 12,450,203           | 1,577,686            | Total debt service                | 2,259,607            | 2,259,607            | -                    |
| 15,537,149                   | 16,461,810           | -                    | Ending Fund Balance               | -                    | -                    | -                    |
| -                            | -                    | 302,233              | Contingency                       | 290,025              | 290,025              | -                    |
| -                            | -                    | 175,661              | Reserved for Future Years - Fleet | 205,661              | 205,661              | 205,661              |
| -                            | -                    | 8,134,830            | Reserved for Future Years - Ops   | 9,862,728            | 9,862,728            | 10,523,472           |
| -                            | -                    | (2,780,122)          | Reserved for Future Years - Cap   | 5,798,348            | 5,798,348            | 16,063,237           |
| <b>\$ 20,544,449</b>         | <b>\$ 33,143,322</b> | <b>\$ 23,105,468</b> | <b>Total requirements</b>         | <b>\$ 33,422,870</b> | <b>\$ 33,422,870</b> | <b>\$ 26,792,370</b> |

# Budget Detail

# Water Operations

## Water Operations

| 2019-20<br>Actual (Restated) | 2020-21<br>Actual    | 2021-22<br>Budget    |                                   | 2022-23<br>Proposed  | 2022-23<br>Approved  | 2022-23<br>Adopted   |
|------------------------------|----------------------|----------------------|-----------------------------------|----------------------|----------------------|----------------------|
|                              |                      |                      | <b>RESOURCES</b>                  |                      |                      |                      |
| \$ 6,741,733                 | \$ 7,108,066         | \$ 7,973,919         | Beginning fund balance            | \$ 10,729,133        | \$ 10,729,133        | \$ 10,729,133        |
|                              |                      |                      | Revenue                           |                      |                      |                      |
| 4,938,867                    | 5,802,114            | 5,967,153            | Charges for services              | 5,689,500            | 5,689,500            | -                    |
| 176,421                      | 73,145               | 77,500               | Fines, interest and other         | 111,000              | 111,000              | -                    |
| 5,115,288                    | 5,875,259            | 6,044,653            | Total revenue                     | 5,800,500            | 5,800,500            | -                    |
|                              |                      |                      | Other sources                     |                      |                      |                      |
| -                            | 10,735,580           | -                    | Issuance of long-term debt        | -                    | -                    | -                    |
| -                            | 10,735,580           | -                    | Total other sources               | -                    | -                    | -                    |
| <b>11,857,021</b>            | <b>23,718,904</b>    | <b>14,018,572</b>    | <b>Total resources</b>            | <b>16,529,633</b>    | <b>16,529,633</b>    | <b>10,729,133</b>    |
|                              |                      |                      | <b>REQUIREMENTS</b>               |                      |                      |                      |
|                              |                      |                      | Expenditures                      |                      |                      |                      |
|                              |                      |                      | Personal services                 |                      |                      |                      |
| 477,705                      | 502,178              | 531,637              | Salaries and wages                | 546,696              | 546,696              | -                    |
| 39,424                       | 47,212               | 50,999               | Payroll taxes                     | 55,818               | 55,818               | -                    |
| 220,119                      | 218,230              | 223,136              | Benefits                          | 265,346              | 265,346              | -                    |
| 737,248                      | 767,619              | 805,772              | Total personal services           | 867,890              | 867,890              | -                    |
|                              |                      |                      | Materials and services            |                      |                      |                      |
| 40,683                       | 192,241              | 155,300              | Professional & technical          | 142,350              | 142,350              | -                    |
| 1,213,238                    | 1,472,288            | 1,687,532            | Facility and equipment            | 1,673,715            | 1,673,715            | -                    |
| 446,307                      | 489,117              | 550,859              | Other purchased services          | 562,795              | 562,795              | -                    |
| 91,970                       | 70,863               | 153,700              | Supplies                          | 150,836              | 150,836              | -                    |
| 860                          | 3,941                | 14,500               | Minor equipment                   | 26,000               | 26,000               | -                    |
| 313,990                      | 301,898              | 306,498              | Cost Allocation                   | 488,027              | 488,027              | -                    |
| 2,107,049                    | 2,530,348            | 2,868,389            | Total materials & services        | 3,043,723            | 3,043,723            | -                    |
|                              |                      |                      | Capital outlay                    |                      |                      |                      |
| 143,377                      | (3,185)              | 154,000              | Infrastructure                    | -                    | -                    | -                    |
| 143,377                      | (3,185)              | 154,000              | Total capital outlay              | -                    | -                    | -                    |
| 2,987,674                    | 3,294,783            | 3,828,161            | Total expenditures                | 3,911,613            | 3,911,613            | -                    |
|                              |                      |                      | Debt service                      |                      |                      |                      |
| 1,068,000                    | 11,562,000           | 1,081,000            | Principal                         | 1,406,000            | 1,406,000            | -                    |
| 693,281                      | 745,969              | 496,686              | Interest                          | 853,607              | 853,607              | -                    |
| -                            | 142,234              | -                    | Issuance costs                    | -                    | -                    | -                    |
| 1,761,281                    | 12,450,203           | 1,577,686            | Total debt service                | 2,259,607            | 2,259,607            | -                    |
| 7,108,066                    | 7,973,919            | -                    | Ending Fund Balance               | -                    | -                    | -                    |
| -                            | -                    | 302,233              | Contingency                       | 290,025              | 290,025              | -                    |
| -                            | -                    | 175,661              | Reserved for Future Years - Fleet | 205,661              | 205,661              | 205,661              |
| -                            | -                    | 8,134,830            | Reserved for Future Years         | 9,862,728            | 9,862,728            | 10,523,472           |
| <b>\$ 11,857,021</b>         | <b>\$ 23,718,904</b> | <b>\$ 14,018,572</b> | <b>Total requirements</b>         | <b>\$ 16,529,633</b> | <b>\$ 16,529,633</b> | <b>\$ 10,729,133</b> |

**Water Operations**

The Water Operation program’s primary responsibility is to repair, maintain and expand the water system while providing a high quality, dependable water supply to its customers.

**2021-22 Highlights**

- Completed annual reporting requirements to the State (City wide goal-infrastructure)
- Coordinated and managed testing of all 3,046 active backflow assemblies (City wide goal-infrastructure)
- Completed hydrant maintenance program (1/2 of system) (City wide goal-infrastructure)
- Completed Uni-Directional flushing program (City wide goal-infrastructure)
- Completed AWIA-Emergency Response Plan (City wide goal-infrastructure)
- Completed meter testing of 2” and larger meters (City wide goal-infrastructure)
- Responded to three (3) water main break emergencies (City wide goal-infrastructure)

**2022-23 Goals**

- Implement recommended CIP Program (City wide goal – infrastructure)
- Perform preventative maintenance on half of public fire hydrants (City wide goal – infrastructure)
- Provide Uni-Directional flushing program (City wide goal – infrastructure)
- All Backflow Assemblies tested annually (City wide goal – infrastructure)
- Complete installation of Norton Waterline Replacement (City wide goal-infrastructure)
- Complete meter maintenance program (City wide goal-infrastructure)

**Performance Measures**

| Strategy   | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|--|--|----------------|-------------------|-------------------|
| Provide clean and safe water via an efficiently maintained and operated water system | Million gallons of water used City-wide annually           | 771            | 710               | 710               |
|  | Million gallons of water flushed to maintain water quality | 1.4            | 1.4               | 1.5               |
|  | Miles of water lines maintained                            | 83.8           | 84                | 85                |
|  | Active service connections                                 | 6,124          | 6,200             | 6,250             |
|  | Number of water quality samples taken annually             | 300            | 300               | 320               |
| Assure back flow prevention program is current and meets all requirements            | Number of backflow systems installed                       | 3,000          | 3,084             | 3,200             |
|  | Percentage of backflow systems tested                      | 98%            | 98%               | 100%              |

**Water Capital Projects**

- Willamette River Water Treatment Plant 20.0 mgd Expansion
- TVWD Capacity Improvements 6.2 to 9.7 mgd
- WIF Capacity Improvements to 6.2 mgd
- Routine Water Replacement Program
- Norton Fire Flow Improvements
- Tualatin-Sherwood Road County Conflict Improvements

For a complete description of these projects, refer to Debt Service & CIP section.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                            | 2022-23<br>Proposed  | 2022-23<br>Approved  | 2022-23<br>Adopted   |
|---------------------|---------------------|---------------------|----------------------------|----------------------|----------------------|----------------------|
| \$ 7,281,379        | \$ 8,429,087        | \$ 8,487,896        | <b>RESOURCES</b>           |                      |                      |                      |
|                     |                     |                     | Beginning fund balance     | \$ 16,063,237        | \$ 16,063,237        | \$ 16,063,237        |
|                     |                     |                     | Revenue                    |                      |                      |                      |
| 850,000             | 600,000             | -                   | Charges for services       | 650,000              | 650,000              | -                    |
| 400,291             | 331,183             | 530,000             | Infrastructure development | -                    | -                    | -                    |
| 155,761             | 64,152              | 69,000              | Fines, interest and other  | 180,000              | 180,000              | -                    |
| 1,406,053           | 995,335             | 599,000             | Total revenue              | 830,000              | 830,000              | -                    |
|                     |                     |                     | Other sources              |                      |                      |                      |
|                     |                     |                     | Issuance of long-term debt | -                    | -                    | -                    |
|                     |                     |                     | Total other sources        | -                    | -                    | -                    |
|                     |                     |                     | <b>Total resources</b>     | <b>16,893,237</b>    | <b>16,893,237</b>    | <b>16,063,237</b>    |
|                     |                     |                     | <b>REQUIREMENTS</b>        |                      |                      |                      |
|                     |                     |                     | Expenditures               |                      |                      |                      |
|                     |                     |                     | Personal services          |                      |                      |                      |
| 1,548               | 1,618               | 32,214              | Salaries and wages         | 34,019               | 34,019               | -                    |
| 128                 | 292                 | 2,896               | Payroll taxes              | 3,053                | 3,053                | -                    |
| 929                 | 498                 | 14,847              | Benefits                   | 17,542               | 17,542               | -                    |
| 2,605               | 2,408               | 49,957              | Total personal services    | 54,614               | 54,614               | -                    |
|                     |                     |                     | Materials and services     |                      |                      |                      |
| 76,344              | 117,526             | -                   | Professional & technical   | -                    | -                    | -                    |
| 2,161               | 1,349               | 17,465              | Cost Allocation            | 16,223               | 16,223               | -                    |
| 78,506              | 118,874             | 17,465              | Total materials & services | 16,223               | 16,223               | -                    |
|                     |                     |                     | Capital outlay             |                      |                      |                      |
| 177,234             | 815,243             | 11,799,596          | Infrastructure             | 11,024,052           | 11,024,052           | -                    |
| 177,234             | 815,243             | 11,799,596          | Total capital outlay       | 11,024,052           | 11,024,052           | -                    |
|                     |                     |                     | <b>Total expenditures</b>  | <b>11,094,889</b>    | <b>11,094,889</b>    | <b>-</b>             |
|                     |                     |                     | Ending Fund Balance        | -                    | -                    | -                    |
| 8,429,087           | 8,487,896           | -                   | Reserved for Future Years  | 5,798,348            | 5,798,348            | 16,063,237           |
| -                   | -                   | (2,780,122)         | <b>Total requirements</b>  | <b>\$ 16,893,237</b> | <b>\$ 16,893,237</b> | <b>\$ 16,063,237</b> |
| <b>\$ 8,687,432</b> | <b>\$ 9,424,422</b> | <b>\$ 9,086,896</b> |                            |                      |                      |                      |

## Budget Detail

## Sanitary Fund in Total

### Sanitary Fund in Total

The Sanitary fund consists of two programs: operations and capital. The operations program is responsible for ongoing maintenance of the sanitary utility. The capital program is responsible for construction of sanitary infrastructure.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                                   | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted  |
|---------------------|---------------------|---------------------|-----------------------------------|---------------------|---------------------|---------------------|
| \$ 3,204,218        | \$ 3,485,260        | \$ 3,420,693        | <b>RESOURCES</b>                  |                     |                     |                     |
|                     |                     |                     | Beginning fund balance            | \$ 2,941,419        | \$ 2,941,419        | \$ 2,941,419        |
|                     |                     |                     | Revenue                           |                     |                     |                     |
| 453,910             | 138,029             | 1,951,900           | Intergovernmental                 | 581,900             | 581,900             | -                   |
| 727,464             | 785,373             | 749,651             | Charges for services              | 792,000             | 792,000             | -                   |
| 52,382              | 38,288              | 45,900              | Infrastructure development        | 75,000              | 75,000              | -                   |
| 76,769              | 32,119              | 26,139              | Fines, interest and other         | 22,000              | 22,000              | -                   |
| <u>1,310,525</u>    | <u>993,808</u>      | <u>2,773,590</u>    | Total revenue                     | <u>1,470,900</u>    | <u>1,470,900</u>    | <u>-</u>            |
| <b>4,514,743</b>    | <b>4,479,068</b>    | <b>6,194,283</b>    | <b>Total resources</b>            | <b>4,412,319</b>    | <b>4,412,319</b>    | <b>2,941,419</b>    |
|                     |                     |                     | <b>REQUIREMENTS</b>               |                     |                     |                     |
|                     |                     |                     | Expenditures                      |                     |                     |                     |
|                     |                     |                     | Personal services                 |                     |                     |                     |
| 199,984             | 220,860             | 231,802             | Salaries and wages                | 243,886             | 243,886             | -                   |
| 16,489              | 21,041              | 22,717              | Payroll taxes                     | 25,440              | 25,440              | -                   |
| 89,728              | 95,563              | 104,008             | Benefits                          | 119,478             | 119,478             | -                   |
| <u>306,201</u>      | <u>337,464</u>      | <u>358,527</u>      | Total personal services           | <u>388,804</u>      | <u>388,804</u>      | <u>-</u>            |
|                     |                     |                     | Materials and services            |                     |                     |                     |
| 17,627              | 61,216              | 100,600             | Professional & technical          | 95,250              | 95,250              | -                   |
| 1,155               | 2,188               | 2,461               | Facility and equipment            | 2,628               | 2,628               | -                   |
| 106,930             | 112,381             | 114,342             | Other purchased services          | 122,165             | 122,165             | -                   |
| 9,083               | 7,758               | 17,000              | Supplies                          | 16,200              | 16,200              | -                   |
| (721)               | 10,026              | 8,500               | Minor equipment                   | 10,000              | 10,000              | -                   |
| 197,416             | 232,371             | 325,158             | Cost Allocation                   | 393,335             | 393,335             | -                   |
| <u>331,490</u>      | <u>425,941</u>      | <u>568,061</u>      | Total materials & services        | <u>639,578</u>      | <u>639,578</u>      | <u>-</u>            |
|                     |                     |                     | Capital outlay                    |                     |                     |                     |
| 391,794             | 294,969             | 2,291,174           | Infrastructure                    | 1,602,739           | 1,602,739           | -                   |
| <u>391,794</u>      | <u>294,969</u>      | <u>2,291,174</u>    | Total capital outlay              | <u>1,602,739</u>    | <u>1,602,739</u>    | <u>-</u>            |
| <u>1,029,485</u>    | <u>1,058,375</u>    | <u>3,217,762</u>    | Total expenditures                | <u>2,631,121</u>    | <u>2,631,121</u>    | <u>-</u>            |
| 3,485,260           | 3,420,693           | -                   | Ending Fund Balance               | -                   | -                   | -                   |
| -                   | -                   | 38,135              | Contingency                       | 40,195              | 40,195              | -                   |
| -                   | -                   | 195,510             | Reserved for Future Years - Fleet | 225,510             | 225,510             | 225,510             |
| -                   | -                   | 482,087             | Reserved for Future Years - Ops   | 43,036              | 43,036              | 350,683             |
| -                   | -                   | 2,260,790           | Reserved for Future Years - Cap   | 1,472,456           | 1,472,456           | 2,365,225           |
| <b>\$ 4,514,743</b> | <b>\$ 4,479,068</b> | <b>\$ 6,194,283</b> | <b>Total requirements</b>         | <b>\$ 4,412,319</b> | <b>\$ 4,412,319</b> | <b>\$ 2,941,419</b> |

## Budget Detail

## Sanitary Operations

### Sanitary Operations

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                                   | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted |
|---------------------|---------------------|---------------------|-----------------------------------|---------------------|---------------------|--------------------|
| \$ 852,780          | \$ 822,850          | \$ 950,282          | <b>RESOURCES</b>                  |                     |                     |                    |
|                     |                     |                     | Beginning fund balance            | \$ 576,193          | \$ 576,193          | \$ 576,193         |
|                     |                     |                     | Revenue                           |                     |                     |                    |
| 2,203               | 6,818               | 1,900               | Intergovernmental                 | 1,900               | 1,900               | -                  |
| 727,464             | 785,373             | 749,651             | Charges for services              | 792,000             | 792,000             | -                  |
| 20,820              | 11,325              | 11,139              | Fines, interest and other         | 10,000              | 10,000              | -                  |
| 750,487             | 803,516             | 762,690             | Total revenue                     | 803,900             | 803,900             | -                  |
| <b>1,603,267</b>    | <b>1,626,366</b>    | <b>1,712,972</b>    | <b>Total resources</b>            | <b>1,380,093</b>    | <b>1,380,093</b>    | <b>576,193</b>     |
|                     |                     |                     | <b>REQUIREMENTS</b>               |                     |                     |                    |
|                     |                     |                     | Expenditures                      |                     |                     |                    |
|                     |                     |                     | Personal services                 |                     |                     |                    |
| 168,964             | 191,818             | 199,608             | Salaries and wages                | 204,866             | 204,866             | -                  |
| 13,934              | 18,744              | 19,900              | Payroll taxes                     | 22,020              | 22,020              | -                  |
| 76,297              | 85,578              | 89,494              | Benefits                          | 100,432             | 100,432             | -                  |
| 259,195             | 296,141             | 309,002             | Total personal services           | 327,318             | 327,318             | -                  |
|                     |                     |                     | Materials and services            |                     |                     |                    |
| 17,627              | 61,216              | 100,600             | Professional & technical          | 95,250              | 95,250              | -                  |
| 1,155               | 2,188               | 2,461               | Facility and equipment            | 2,628               | 2,628               | -                  |
| 106,872             | 102,546             | 114,342             | Other purchased services          | 120,165             | 120,165             | -                  |
| 9,083               | 7,758               | 17,000              | Supplies                          | 16,200              | 16,200              | -                  |
| (721)               | 10,026              | 8,500               | Minor equipment                   | 10,000              | 10,000              | -                  |
| 158,349             | 196,208             | 293,161             | Cost Allocation                   | 347,617             | 347,617             | -                  |
| 292,365             | 379,943             | 536,064             | Total materials & services        | 591,860             | 591,860             | -                  |
|                     |                     | 152,174             | Capital outlay                    |                     |                     |                    |
|                     |                     | 152,174             | Infrastructure                    | 152,174             | 152,174             | -                  |
|                     |                     |                     | Total capital outlay              | 152,174             | 152,174             | -                  |
| 551,560             | 676,085             | 997,240             | Total expenditures                | 1,071,352           | 1,071,352           | -                  |
| 1,051,707           | 950,282             | -                   | Ending Fund Balance               | -                   | -                   | -                  |
| -                   | -                   | 38,135              | Contingency                       | 40,195              | 40,195              | -                  |
| -                   | -                   | 195,510             | Reserved for Future Years - Fleet | 225,510             | 225,510             | 225,510            |
| -                   | -                   | 482,087             | Reserved for Future Years         | 43,036              | 43,036              | 350,683            |
| <b>\$ 1,603,267</b> | <b>\$ 1,626,366</b> | <b>\$ 1,712,972</b> | <b>Total requirements</b>         | <b>\$ 1,380,093</b> | <b>\$ 1,380,093</b> | <b>\$ 576,193</b>  |

**Sanitary Operations**

The Sanitary Operations program manages and operates 61.6 miles of pipe ranging in size from 6"-21" in the wastewater collection system in the city limits of Sherwood. The Sanitary Operations program maintains and operates a safe and reliable wastewater collection system that protects public health, protects the environment, and meets or exceeds all regulatory standards.

**2021-22 Highlights**

- Met all required CWS performance measures (City-wide Goal – Infrastructure)
- Cleaned 81,2856 feet of sanitary main lines, 1/4 of our Sanitary System (City-wide Goal – Infrastructure)
- Videoed 40,642 feet of sanitary main lines, 1/8 of our Sanitary System (City-wide Goal – Infrastructure)
- Completed brushing and posting program (City-wide Goal – Infrastructure)
- Completed annual inspections at City businesses to ensure Fat Oil and Grease (FOG) compliance (City-wide Goal – Infrastructure)
- Provided semi-annual cleaning of sanitary sewer mainlines which are essential to FOG from our food establishments (City-wide Goal – Infrastructure)

**2022-23 Goals**

- Meet CWS performance measures (City-wide Value – Infrastructure)
- Continue to increase public awareness of FOG (City-wide Goal – Infrastructure)
- No sanitary sewer overflows (City-wide Goal – Infrastructure)

**Performance Measures**

| Strategy   | Measures   | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|--|--|----------------|-------------------|-------------------|
|  | Total feet of sanitary lines   | 319,955        | 325,139           | 327,000           |
|  | Percentage of lines cleaned  | 40%            | 25%               | 25%               |
| Scheduled maintenance of wastewater infrastructure | Percentage of lines video inspected  | 21%            | 13%               | 13%               |
|  | Number of overflows or backups   | 0              | 2                 | 0                 |
|  | Percentage of businesses inspected and in compliance with City’s FOG Program | 100%           | 100%              | 100%              |
|  | Percentage of manholes inspected   | 12.5           | 20                | 20                |
|  | performance measure changed for manhole inspections                          |                |                   |                   |

## Budget Detail

## Sanitary Capital

### Sanitary Capital Projects

- Rock Creek Trunk Capacity Upgrade, Phase II
- Old Town Laterals
- Brookman Area Conveyance Extension

For a complete description of these projects, refer to Debt Service & CIP section.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                            | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted  |
|---------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|---------------------|
| \$ 2,351,438        | \$ 2,662,410        | \$ 2,470,412        | <b>RESOURCES</b>           |                     |                     |                     |
|                     |                     |                     | Beginning fund balance     | \$ 2,365,225        | \$ 2,365,225        | \$ 2,365,225        |
|                     |                     |                     | Revenue                    |                     |                     |                     |
| 451,706             | 131,211             | 1,950,000           | Intergovernmental          | 580,000             | 580,000             | -                   |
| 52,382              | 38,288              | 45,900              | Infrastructure development | 75,000              | 75,000              | -                   |
| 55,949              | 20,794              | 15,000              | Fines, interest and other  | 12,000              | 12,000              | -                   |
| 560,038             | 190,292             | 2,010,900           | Total revenue              | 667,000             | 667,000             | -                   |
| <b>2,911,476</b>    | <b>2,852,702</b>    | <b>4,481,312</b>    | <b>Total resources</b>     | <b>3,032,225</b>    | <b>3,032,225</b>    | <b>2,365,225</b>    |
|                     |                     |                     | <b>REQUIREMENTS</b>        |                     |                     |                     |
|                     |                     |                     | Expenditures               |                     |                     |                     |
|                     |                     |                     | Personal services          |                     |                     |                     |
| 31,019              | 29,042              | 32,194              | Salaries and wages         | 39,020              | 39,020              | -                   |
| 2,555               | 2,297               | 2,817               | Payroll taxes              | 3,420               | 3,420               | -                   |
| 13,432              | 9,984               | 14,514              | Benefits                   | 19,046              | 19,046              | -                   |
| 47,006              | 41,323              | 49,525              | Total personal services    | 61,486              | 61,486              | -                   |
|                     |                     |                     | Materials and services     |                     |                     |                     |
| 58                  | 9,835               | -                   | Other purchased services   | 2,000               | 2,000               | -                   |
| 39,071              | 36,163              | 31,997              | Cost Allocation            | 45,718              | 45,718              | -                   |
| 39,129              | 45,998              | 31,997              | Total materials & services | 47,718              | 47,718              | -                   |
|                     |                     |                     | Capital outlay             |                     |                     |                     |
| 391,794             | 294,969             | 2,139,000           | Infrastructure             | 1,450,565           | 1,450,565           | -                   |
| 391,794             | 294,969             | 2,139,000           | Total capital outlay       | 1,450,565           | 1,450,565           | -                   |
|                     |                     |                     | Total expenditures         | 1,559,769           | 1,559,769           | -                   |
| 477,929             | 382,290             | 2,220,522           |                            |                     |                     |                     |
| 2,433,547           | 2,470,412           | -                   | Ending Fund Balance        | -                   | -                   | -                   |
| -                   | -                   | 2,260,790           | Reserved for Future Years  | 1,472,456           | 1,472,456           | 2,365,225           |
| <b>\$ 2,911,476</b> | <b>\$ 2,852,702</b> | <b>\$ 4,481,312</b> | <b>Total requirements</b>  | <b>\$ 3,032,225</b> | <b>\$ 3,032,225</b> | <b>\$ 2,365,225</b> |

## Budget Detail

## Stormwater Fund in Total

### Stormwater Fund in Total

The Stormwater fund consists of two programs: operations and capital. The operations program is responsible for ongoing maintenance of the stormwater utility. The capital program is responsible for construction of stormwater infrastructure.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                                   | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted  |
|---------------------|---------------------|---------------------|-----------------------------------|---------------------|---------------------|---------------------|
|                     |                     |                     | <b>RESOURCES</b>                  |                     |                     |                     |
| \$ 5,261,462        | \$ 5,948,518        | \$ 7,700,926        | Beginning fund balance            | \$ 6,444,899        | \$ 6,444,899        | \$ 6,444,899        |
| -                   | 16                  | -                   | Revenue                           |                     |                     |                     |
| 2,007,067           | 2,116,224           | 2,055,153           | Intergovernmental                 | -                   | -                   | -                   |
| 37,490              | 11,755              | 31,500              | Charges for services              | 2,482,377           | 2,482,377           | -                   |
| 124,001             | 51,060              | 49,500              | Infrastructure development        | 50,000              | 50,000              | -                   |
| 2,168,558           | 2,179,055           | 2,136,153           | Fines, interest and other         | 79,000              | 79,000              | -                   |
|                     |                     |                     | Total revenue                     | 2,611,377           | 2,611,377           | -                   |
| 16,700              | -                   | -                   | Other sources                     |                     |                     |                     |
| 16,700              | -                   | -                   | Sale of fixed assets              | -                   | -                   | -                   |
|                     |                     |                     | Total other sources               | -                   | -                   | -                   |
| <b>7,446,720</b>    | <b>8,127,573</b>    | <b>9,837,079</b>    | <b>Total resources</b>            | <b>9,056,276</b>    | <b>9,056,276</b>    | <b>6,444,899</b>    |
|                     |                     |                     | <b>REQUIREMENTS</b>               |                     |                     |                     |
|                     |                     |                     | Expenditures                      |                     |                     |                     |
| 372,844             | 366,717             | 458,769             | Personal services                 |                     |                     |                     |
| 28,761              | 37,925              | 46,151              | Salaries and wages                | 510,690             | 510,690             | -                   |
| 147,760             | 169,112             | 171,708             | Payroll taxes                     | 55,288              | 55,288              | -                   |
| 549,364             | 573,755             | 676,628             | Benefits                          | 250,412             | 250,412             | -                   |
|                     |                     |                     | Total personal services           | 816,390             | 816,390             | -                   |
| 87,502              | 95,854              | 96,450              | Materials and services            |                     |                     |                     |
| 15,758              | 23,851              | 46,797              | Professional & technical          | 120,900             | 120,900             | -                   |
| 137,736             | 145,560             | 151,057             | Facility and equipment            | 53,273              | 53,273              | -                   |
| 65,934              | 23,044              | 51,700              | Other purchased services          | 161,945             | 161,945             | -                   |
| (721)               | 10,168              | 11,500              | Supplies                          | 56,900              | 56,900              | -                   |
| 417,481             | 270,570             | 459,380             | Minor equipment                   | 10,500              | 10,500              | -                   |
| 723,690             | 569,049             | 816,884             | Cost Allocation                   | 497,532             | 497,532             | -                   |
|                     |                     |                     | Total materials & services        | 901,050             | 901,050             | -                   |
| 225,147             | 885,655             | 1,145,000           | Capital outlay                    |                     |                     |                     |
| 225,147             | 885,655             | 1,145,000           | Infrastructure                    | 984,755             | 984,755             | -                   |
|                     |                     |                     | Total capital outlay              | 984,755             | 984,755             | -                   |
| 1,498,202           | 2,028,458           | 2,638,512           | Total expenditures                | 2,702,195           | 2,702,195           | -                   |
| 5,948,518           | 6,099,116           | -                   | Ending Fund Balance               | -                   | -                   | -                   |
| -                   | -                   | 84,508              | Contingency                       | 107,369             | 107,369             | -                   |
| -                   | -                   | -                   | Reserved for Future Years - Fleet | -                   | -                   | -                   |
| -                   | -                   | 5,925,362           | Reserved for Future Years - Ops   | 5,180,633           | 5,180,633           | 4,729,975           |
| -                   | -                   | 1,188,697           | Reserved for Future Years - Cap   | 1,066,080           | 1,066,080           | 1,714,924           |
| <b>\$ 7,446,720</b> | <b>\$ 8,127,574</b> | <b>\$ 9,837,079</b> | <b>Total requirements</b>         | <b>\$ 9,056,276</b> | <b>\$ 9,056,276</b> | <b>\$ 6,444,899</b> |

## Budget Detail

## Stormwater Operations

### Stormwater Operations

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                                   | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted  |
|---------------------|---------------------|---------------------|-----------------------------------|---------------------|---------------------|---------------------|
| \$ 3,633,837        | \$ 4,023,265        | \$ 5,773,108        | <b>RESOURCES</b>                  |                     |                     |                     |
|                     |                     |                     | Beginning fund balance            | \$ 4,729,975        | \$ 4,729,975        | \$ 4,729,975        |
|                     |                     |                     | Revenue                           |                     |                     |                     |
|                     | 16                  | -                   | Intergovernmental                 | -                   | -                   | -                   |
| 1,607,067           | 1,716,224           | 1,655,153           | Charges for services              | 2,082,377           | 2,082,377           | -                   |
|                     |                     |                     | Infrastructure development        | -                   | -                   | -                   |
| 75,367              | 33,602              | 35,000              | Fines, interest and other         | 65,000              | 65,000              | -                   |
| 1,682,434           | 1,749,843           | 1,690,153           | Total revenue                     | 2,147,377           | 2,147,377           | -                   |
|                     |                     |                     | Other sources                     |                     |                     |                     |
| 16,700              | -                   | -                   | Sale of fixed assets              | -                   | -                   | -                   |
| 16,700              | -                   | -                   | Total other sources               | -                   | -                   | -                   |
|                     |                     |                     |                                   |                     |                     |                     |
| <b>5,332,971</b>    | <b>5,773,108</b>    | <b>7,463,261</b>    | <b>Total resources</b>            | <b>6,877,352</b>    | <b>6,877,352</b>    | <b>4,729,975</b>    |
|                     |                     |                     | <b>REQUIREMENTS</b>               |                     |                     |                     |
|                     |                     |                     | Expenditures                      |                     |                     |                     |
|                     |                     |                     | Personal services                 |                     |                     |                     |
| 343,964             | 337,898             | 443,160             | Salaries and wages                | 465,973             | 465,973             | -                   |
| 26,408              | 35,671              | 44,393              | Payroll taxes                     | 51,346              | 51,346              | -                   |
| 130,627             | 153,755             | 164,562             | Benefits                          | 225,576             | 225,576             | -                   |
| 501,000             | 527,324             | 652,115             | Total personal services           | 742,895             | 742,895             | -                   |
|                     |                     |                     | Materials and services            |                     |                     |                     |
| 63,119              | 95,854              | 96,450              | Professional & technical          | 120,900             | 120,900             | -                   |
| 15,758              | 23,851              | 46,797              | Facility and equipment            | 53,273              | 53,273              | -                   |
| 137,736             | 145,560             | 151,057             | Other purchased services          | 161,945             | 161,945             | -                   |
| 65,934              | 23,043              | 51,700              | Supplies                          | 56,900              | 56,900              | -                   |
| (721)               | 10,168              | 11,500              | Minor equipment                   | 10,500              | 10,500              | -                   |
| 362,647             | 233,200             | 443,772             | Cost Allocation                   | 442,938             | 442,938             | -                   |
| 644,474             | 531,678             | 801,276             | Total materials & services        | 846,456             | 846,456             | -                   |
|                     |                     |                     | Capital outlay                    |                     |                     |                     |
| 164,232             | 542,809             | -                   | Infrastructure                    | -                   | -                   | -                   |
| 164,232             | 542,809             | -                   | Total capital outlay              | -                   | -                   | -                   |
|                     |                     |                     |                                   |                     |                     |                     |
| <b>1,309,706</b>    | <b>1,601,810</b>    | <b>1,453,391</b>    | <b>Total expenditures</b>         | <b>1,589,351</b>    | <b>1,589,351</b>    | <b>-</b>            |
|                     |                     |                     | Ending Fund Balance               | -                   | -                   | -                   |
| 4,023,265           | 4,171,298           | -                   | Contingency                       | 107,369             | 107,369             | -                   |
|                     |                     | 84,508              | Reserved for Future Years - Fleet | -                   | -                   | -                   |
|                     |                     | -                   | Reserved for Future Years         | 5,180,633           | 5,180,633           | 4,729,975           |
|                     |                     | 5,925,362           | <b>Total requirements</b>         | <b>\$ 6,877,352</b> | <b>\$ 6,877,352</b> | <b>\$ 4,729,975</b> |
| <b>\$ 5,332,971</b> | <b>\$ 5,773,108</b> | <b>\$ 7,463,261</b> |                                   |                     |                     |                     |

**Stormwater Operations**

The Stormwater Operations program provides a safe and reliable Stormwater system and implements watershed protection and restoration actions that consistently promote surface water quality and stream health.

**2021-22 Highlights**

- Cleaned 58,642 feet of stormwater main lines
- Cleaned/inspected 1,833 catch basins
- Cleaned 90 water quality manholes semi-annually
- Treated 1,781 catch basins for prevention of West Nile Virus
- Completed leaf curbside pickup for all public city streets and held 1 leaf drop off date at Public Works facility; collected 1,660 yards of leaves
- Planted 950 trees (only one tree planting this year due to COVID)
- Completed monthly street sweeping and city parking lots

**2022-23 Goals**

- Meet CWS Performance Standards (City-wide Value – Infrastructure)
- All private water quality facilities (WQF) are operational (City-wide Goal – Infrastructure)
- Perform monthly street sweeping (City-wide Goal – Infrastructure), continue to provide extra sweeping schedule to Tualatin-Sherwood Rd and downtown streets
- Retro-fit six (6) unsumped catch basins to sumped (City-wide Goal – Infrastructure)
- Rehabilitate three (3) public WQF's, continue to increase % of functional facilities (City-wide Goal – Infrastructure)

**Performance Measures**

| Strategy  | Measures                                    | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|---|----------------|-------------------|-------------------|
| <b>Scheduled maintenance of Stormwater infrastructure</b> | Total feet of Stormwater lines              | 341,062        | 351,849           | 353,000           |
|   | Percentage of system videoed                | 13%            | 13%               | 13%               |
|   | Percentage of Stormwater lines cleaned      | 14%            | 17%               | 17%               |
|   | Total number of sumped catch basins         | 1,760          | 1,787             | 1,820             |
|   | Percentage of catch basins cleaned          | 98%            | 100%              | 100%              |
|   | Number of WQFs, LIDA rehabilitated/enhanced | 44             | 3                 | 3                 |

**Stormwater Capital Projects**

- Gleneagle Village Storm Outfall Retrofit
- Citywide Catch Basin Remediation Program
- Stella Olsen Park Drainage Swale Upgrade
- Woodhaven Swales
- Water Quality Facility Refurbishments

For a complete description of these projects, refer to Debt Service & CIP section.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget   |                            | 2022-23<br>Proposed | 2022-23<br>Approved | 2022-23<br>Adopted  |
|---------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|---------------------|
| \$ 1,627,625        | \$ 1,925,253        | \$ 1,927,818        | <b>RESOURCES</b>           |                     |                     |                     |
|                     |                     |                     | Beginning fund balance     | \$ 1,714,924        | \$ 1,714,924        | \$ 1,714,924        |
|                     |                     |                     | Revenue                    |                     |                     |                     |
| 400,000             | 400,000             | 400,000             | Charges for services       | 400,000             | 400,000             | -                   |
| 37,490              | 11,755              | 31,500              | Infrastructure development | 50,000              | 50,000              | -                   |
| 48,635              | 17,457              | 14,500              | Fines, interest and other  | 14,000              | 14,000              | -                   |
| 486,124             | 429,212             | 446,000             | Total revenue              | 464,000             | 464,000             | -                   |
| <b>2,113,749</b>    | <b>2,354,465</b>    | <b>2,373,818</b>    | <b>Total resources</b>     | <b>2,178,924</b>    | <b>2,178,924</b>    | <b>1,714,924</b>    |
|                     |                     |                     | <b>REQUIREMENTS</b>        |                     |                     |                     |
|                     |                     |                     | Expenditures               |                     |                     |                     |
|                     |                     |                     | Personal services          |                     |                     |                     |
| 28,880              | 28,820              | 15,609              | Salaries and wages         | 44,717              | 44,717              | -                   |
| 2,352               | 2,254               | 1,758               | Payroll taxes              | 3,942               | 3,942               | -                   |
| 17,133              | 15,357              | 7,146               | Benefits                   | 24,836              | 24,836              | -                   |
| 48,365              | 46,431              | 24,513              | Total personal services    | 73,495              | 73,495              | -                   |
|                     |                     |                     | Materials and services     |                     |                     |                     |
| 24,383              | -                   | -                   | Professional & technical   | -                   | -                   | -                   |
| 54,835              | 37,370              | 15,608              | Cost Allocation            | 54,594              | 54,594              | -                   |
| 79,217              | 37,370              | 15,608              | Total materials & services | 54,594              | 54,594              | -                   |
|                     |                     |                     | Capital outlay             |                     |                     |                     |
| 60,915              | 342,846             | 1,145,000           | Infrastructure             | 984,755             | 984,755             | -                   |
| 60,915              | 342,846             | 1,145,000           | Total capital outlay       | 984,755             | 984,755             | -                   |
| 188,497             | 426,647             | 1,185,121           | Total expenditures         | 1,112,844           | 1,112,844           | -                   |
| 1,925,252           | 1,927,818           | -                   | Ending Fund Balance        | -                   | -                   | -                   |
| -                   | -                   | 1,188,697           | Reserved for Future Years  | 1,066,080           | 1,066,080           | 1,714,924           |
| <b>\$ 2,113,749</b> | <b>\$ 2,354,465</b> | <b>\$ 2,373,818</b> | <b>Total requirements</b>  | <b>\$ 2,178,924</b> | <b>\$ 2,178,924</b> | <b>\$ 1,714,924</b> |

Broadband Fund

The Broadband fund supports the communication needs of the City, local businesses, school district, and residents. Services within this utility are primarily sold and managed through third party service providers. Currently there are over 70 sites within this network and over 100 miles of fiber optic cable. Broadband also supports economic development within Sherwood and the surrounding area.

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Budget    |                            | 2022-23<br>Proposed  | 2022-23<br>Approved  | 2022-23<br>Adopted   |
|---------------------|---------------------|----------------------|----------------------------|----------------------|----------------------|----------------------|
| \$ 310,855          | \$ 976,771          | \$ (739,985)         | <b>RESOURCES</b>           |                      |                      |                      |
|                     |                     |                      | Beginning fund balance     | \$ 10,347,515        | \$ 10,347,515        | \$ 10,347,515        |
|                     |                     |                      | Revenue                    |                      |                      |                      |
|                     | 346,856             | -                    | Intergovernmental          | 1,666,000            | 1,666,000            | -                    |
| 912,052             | 769,744             | 1,025,439            | Charges for services       | 1,330,881            | 1,330,881            | -                    |
| 30,179              | 4,013               | 175,000              | Fines, interest and other  | 80,000               | 80,000               | -                    |
| 942,230             | 1,120,613           | 1,200,439            | Total revenue              | 3,076,881            | 3,076,881            | -                    |
|                     |                     |                      | Other sources              |                      |                      |                      |
| 2,000,000           | -                   | 18,000,000           | Issuance of long-term debt | -                    | -                    | -                    |
| 2,000,000           | -                   | 18,000,000           | Total other sources        | -                    | -                    | -                    |
|                     |                     |                      | <b>Total resources</b>     | <b>13,424,396</b>    | <b>13,424,396</b>    | <b>10,347,515</b>    |
| <b>3,253,085</b>    | <b>2,097,384</b>    | <b>18,460,454</b>    | <b>REQUIREMENTS</b>        |                      |                      |                      |
|                     |                     |                      | Expenditures               |                      |                      |                      |
|                     |                     |                      | Personal services          |                      |                      |                      |
| 228,573             | 431,322             | 1,007,530            | Salaries and wages         | 1,715,166            | 1,715,166            | -                    |
| 19,072              | 37,392              | 89,095               | Payroll taxes              | 163,931              | 163,931              | -                    |
| 103,157             | 179,250             | 461,340              | Benefits                   | 967,718              | 967,718              | -                    |
| 350,802             | 647,964             | 1,557,965            | Total personal services    | 2,846,815            | 2,846,815            | -                    |
|                     |                     |                      | Materials and services     |                      |                      |                      |
| 231,060             | 821,980             | 383,750              | Professional & technical   | 365,000              | 365,000              | -                    |
| 200,775             | 188,538             | 269,880              | Facility and equipment     | 254,683              | 254,683              | -                    |
| 79,957              | 89,261              | 132,835              | Other purchased services   | 208,890              | 208,890              | -                    |
| 207,993             | 240,161             | 6,000                | Supplies                   | 256,000              | 256,000              | -                    |
| 127,490             | 88,294              | 66,000               | Minor equipment            | 33,750               | 33,750               | -                    |
| 272,276             | 278,550             | 1,220,592            | Cost Allocation            | 1,732,660            | 1,732,660            | -                    |
| 1,119,551           | 1,706,784           | 2,079,057            | Total materials & services | 2,850,983            | 2,850,983            | -                    |
|                     |                     |                      | Capital outlay             |                      |                      |                      |
| 62,101              | 305,175             | 1,858,681            | Infrastructure             | 1,816,000            | 1,816,000            | -                    |
| 12,280              | -                   | -                    | Buildings                  | -                    | -                    | -                    |
| -                   | -                   | -                    | Other improvements         | -                    | -                    | -                    |
| 96,238              | -                   | -                    | Vehicles                   | -                    | -                    | -                    |
| 435,594             | 17,544              | 200,000              | Furniture and equipment    | 256,000              | 256,000              | -                    |
| 606,213             | 322,719             | 2,058,681            | Total capital outlay       | 2,072,000            | 2,072,000            | -                    |
|                     |                     |                      | <b>Total expenditures</b>  | <b>7,769,798</b>     | <b>7,769,798</b>     | <b>-</b>             |
|                     |                     |                      | Debt service               |                      |                      |                      |
| 131,362             | 113,045             | 559,581              | Principal                  | 118,791              | 118,791              | -                    |
| 28,586              | 46,857              | 404,066              | Interest                   | 364,260              | 364,260              | -                    |
| 39,800              | -                   | 150,000              | Issuance costs             | -                    | -                    | -                    |
| 199,748             | 159,902             | 1,113,647            | Total debt service         | 483,051              | 483,051              | -                    |
|                     |                     |                      | Ending Fund Balance        | -                    | -                    | -                    |
| 976,771             | (739,985)           | -                    | Contingency                | 307,688              | 307,688              | -                    |
| -                   | -                   | 158,508              | Reserved for Future Years  | 4,863,859            | 4,863,859            | 10,347,515           |
| -                   | -                   | 11,492,596           | <b>Total requirements</b>  | <b>\$ 13,424,396</b> | <b>\$ 13,424,396</b> | <b>\$ 10,347,515</b> |
| <b>\$ 3,253,085</b> | <b>\$ 2,097,384</b> | <b>\$ 18,460,454</b> |                            |                      |                      |                      |

**Broadband**

The Broadband fund supports the communication needs of the City, local businesses, school district, and residents. Services within this utility are sold directly or through third party service providers. Broadband also supports economic development within Sherwood and the surrounding area.

**2021-22 Highlights**

- Continued expanding residential and commercial Internet service throughout pilot areas and new development.
- Completed construction along Kruger Rd. This extended the service to 30 rural homeowners.
- Ongoing construction on Chapman Road Grant area, 20+ homeowners completed.
- Completed Cipole Industrial and TS Corp Buildout, enabling rapid business services for new tenants.
- Completed multiple relocation efforts related to TSR widening.
- Awarded \$1.6M state grant for broadband expansion.
- Begin construction of the Fiber to the Home project
  - Continued progress on material acquisition

**2022-23 Goals**

- Continue construction of the Fiber to the Home project.
  - Continued progress on material acquisition.
  - Public outreach and marketing utilizing internal and external resources.
- Collaborate with Public Works for Broadband Customer Support and Billing
- Continue to pursue new grant opportunities.
- Continue to expand partnerships with local agencies.
- Continue various expansion and maintenance initiatives.

**2022-23 Changes**

- Hire an Install Technician, Telecommunication Lead Worker and 4 Telecommunication Utility Worker II's.

**Performance Measures**

| Strategy  | Measures                               | FY20-21 Actual | FY21-22 Projected | FY22-23 Projected |
|---|--|----------------|-------------------|-------------------|
| <b>Provide quality broadband services to the business community</b> | Total number of accounts/opportunities | 407            | 48<br>2           | 1200              |
|   | Number of business                     | 61             | 76                | 80                |
|   | Number of rural accounts               | 98             | 144               | 160               |
|   | Number of accounts lost                | 8              | 4                 | 10                |

Personnel FTE Allocation Comparison to Prior Years

|                         | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Actual | Adopted<br>2021-22<br>Budget | Proposed<br>2022-23<br>Budget | Approved<br>2022-23<br>Budget | Adopted<br>2022-23<br>Budget |
|-------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| Administration          | 19.2              | 17.9              | 16.3              | 16.4              | 17.2                         | 16.9                          | 16.9                          | -                            |
| Community Development   | 13.0              | 13.5              | 14.1              | 15.0              | 16.0                         | 16.0                          | 16.0                          | -                            |
| Public Safety           | 24.6              | 27.2              | 30.0              | 32.0              | 32.0                         | 32.5                          | 32.5                          | -                            |
| Community Services      | 20.2              | 20.7              | 21.1              | 21.1              | 21.6                         | 22.1                          | 22.1                          | -                            |
| Public Works Operations | 12.6              | 11.7              | 12.4              | 11.4              | 11.5                         | 11.9                          | 11.9                          | -                            |
| General Fund Total      | 89.5              | 91.0              | 93.9              | 95.9              | 98.3                         | 99.4                          | 99.4                          | -                            |
| Water Operations        | 6.4               | 6.5               | 6.3               | 6.5               | 6.8                          | 7.0                           | 7.0                           | -                            |
| Water Capital           | -                 | -                 | 0.2               | 0.1               | 0.1                          | 0.2                           | 0.2                           | -                            |
| Water Fund Total        | 6.4               | 6.5               | 6.5               | 6.6               | 6.9                          | 7.2                           | 7.2                           | -                            |
| Sanitary Operations     | 2.5               | 3.0               | 2.8               | 3.0               | 2.7                          | 2.7                           | 2.7                           | -                            |
| Sanitary Capital        | 0.2               | 0.2               | 0.5               | 0.5               | 0.5                          | 0.3                           | 0.3                           | -                            |
| Sanitary Fund Total     | 2.7               | 3.2               | 3.3               | 3.5               | 3.2                          | 3.0                           | 3.0                           | -                            |
| Storm Operations        | 5.4               | 5.3               | 7.5               | 5.9               | 5.8                          | 5.8                           | 5.8                           | -                            |
| Storm Capital           | 0.1               | 0.2               | 0.7               | 0.2               | 0.5                          | 0.4                           | 0.4                           | -                            |
| Storm Fund Total        | 5.5               | 5.5               | 8.2               | 6.1               | 6.3                          | 6.2                           | 6.2                           | -                            |
| Transient Lodging Tax   | -                 | -                 | -                 | -                 | -                            | -                             | -                             | -                            |
| Grants                  | -                 | -                 | -                 | -                 | -                            | -                             | -                             | -                            |
| Street Operations       | 3.6               | 3.6               | 5.2               | 4.7               | 4.5                          | 4.8                           | 4.8                           | -                            |
| Street Capital          | 0.2               | 0.5               | 0.8               | 0.5               | 0.3                          | 0.4                           | 0.4                           | -                            |
| General Construction    | 0.3               | 0.4               | 0.5               | 0.3               | 0.2                          | 0.2                           | 0.2                           | -                            |
| Broadband               | 0.8               | 0.9               | 1.1               | 4.9               | 15.7                         | 20.5                          | 20.5                          | -                            |
| 2000 URA Operations     | 1.0               | 0.3               | 0.5               | 0.5               | 0.3                          | 0.5                           | 0.5                           | -                            |
| 2021 URA Operations     | -                 | -                 | -                 | -                 | -                            | 0.5                           | 0.5                           | -                            |
| 2021 URA Capital        | -                 | -                 | -                 | -                 | -                            | 0.5                           | 0.5                           | -                            |
| Total                   | 110.0             | 111.9             | 120.0             | 123.0             | 135.7                        | 143.2                         | 143.2                         | -                            |

Changes to personnel for Approved FY22-23

|  |            |
|--|------------|
| Administration   |            |
| P/T Records Coordinator - City Recorder                | 0.5        |
| Police   |            |
| Community Services Officer (Hire date 1/1/2023)        | 0.5        |
| Community Services                                     |            |
| P/T Kitchen Coordinator - Senior Center                | 0.5        |
| Broadband  |            |
| Install Technician                                     | 1.0        |
| Telecommunication Lead Worker                          | 1.0        |
| Telecommunication Utility Worker II                    | 1.0        |
| Telecommunication Utility Worker II                    | 1.0        |
| Telecommunication Utility Worker II (Flagging/Floater) | 1.0        |
| Telecommunication Utility Worker II (Flagging/Floater) | 1.0        |
|  | <u>7.5</u> |

Salary Schedule - Effective July 1, 2022

| AFSCME Represented Positions   | Group Range | Minimum Hourly | Maximum Hourly | Minimum Monthly | Maximum Monthly |
|--|-------------|----------------|----------------|-----------------|-----------------|
| Library Page<br>Recreation Assistant   | 500         | \$ 15.04       | \$ 19.07       | \$ 2,607        | \$ 3,306        |
| No current positions   | 600         | \$ 17.29       | \$ 21.92       | \$ 2,997        | \$ 3,800        |
| Administrative Assistant I<br>Library Assistant I  | 700         | \$ 19.01       | \$ 24.11       | \$ 3,296        | \$ 4,179        |
| Administrative Assistant II<br>Library Assistant II<br>Maintenance Worker I  | 800         | \$ 21.87       | \$ 27.73       | \$ 3,791        | \$ 4,807        |
| City Records Technician<br>Court Clerk I<br>Engineering Technician I<br>Finance Technician I<br>Kitchen Coordinator<br>Permit Specialist<br>Planning Technician<br>Recreation Specialist<br>Telecommunications Utility Worker I<br>Utility Billing Technician  | 900         | \$ 23.83       | \$ 30.21       | \$ 4,130        | \$ 5,237        |
| Maintenance Worker II<br>Police Records Specialist   | 1000        | \$ 25.75       | \$ 32.65       | \$ 4,463        | \$ 5,660        |
| Broadband Install Tech<br>City Volunteer Coordinator<br>Court Clerk II<br>Engineering Program Associate<br>Engineering Technician II<br>Finance Technician II<br>Lead Billing Technician<br>Lead Permit Specialist<br>Librarian I<br>Maintenance Worker III<br>Mechanic<br>Planning Coordinator<br>Program and Event Coordinator<br>Telecommunications Utility Worker II | 1100        | \$ 27.81       | \$ 35.26       | \$ 4,820        | \$ 6,113        |
| Asset Management Specialist<br>Assistant Planner<br>Code Compliance Officer<br>Engineering Technician III<br>Lead Maintenance Worker   | 1200        | \$ 30.03       | \$ 38.08       | \$ 5,205        | \$ 6,600        |
| Accountant<br>Associate Planner<br>Building Inspector-Plans Examiner II<br>Engineering Associate I<br>Environmental Program Coordinator<br>GIS Programmer/Analyst<br>Lead Telecommunications Utility Worker<br>Librarian II<br>Technical Services Librarian  | 1300        | \$ 33.33       | \$ 42.26       | \$ 5,777        | \$ 7,325        |
| Building Inspector-Plans Examiner III<br>Senior Accountant   | 1400        | \$ 35.66       | \$ 45.22       | \$ 6,181        | \$ 7,838        |
| Senior Planner   | 1500        | \$ 38.52       | \$ 48.85       | \$ 6,677        | \$ 8,467        |

\*At the time of publishing, AFSCME and the City are continuing contract negotiations

Salary Schedule - Effective July 1, 2022 (continued)

| SPOA Represented Positions   | Group Range        | Minimum Hourly | Maximum Hourly | Minimum Monthly | Maximum Monthly |
|--|--------------------|----------------|----------------|-----------------|-----------------|
| Police Officer   | *                  | \$ 32.71       | \$ 41.74       | \$ 5,669        | \$ 7,236        |
| Community Services Officer (CSO)   | *                  | \$ 29.24       | \$ 37.32       | \$ 5,069        | \$ 6,469        |
| Non-Represented Positions  | Group Range        | Minimum Hourly | Maximum Hourly | Minimum Monthly | Maximum Monthly |
| Administrative Assistant III Confidential<br>Legal Assistant<br>Human Resources Technician<br>Payroll Financial Specialist   | 1100N              | \$ 27.73       | \$ 34.65       | \$ 4,807        | \$ 6,095        |
| Desktop Support Technician<br>Executive Assistant<br>Human Resources Specialist  | 1200N              | \$ 29.94       | \$ 37.40       | \$ 5,189        | \$ 6,580        |
| Business Systems Analyst<br>Court Supervisor<br>Fleet Supervisor   | 1300N              | \$ 33.23       | \$ 41.52       | \$ 5,760        | \$ 7,305        |
| Adult Community Center Manager<br>Emergency Management Coordinator<br>Program Analyst<br>Senior Telecommunication Technician<br>Systems Administrator  | 1400N              | \$ 35.55       | \$ 44.42       | \$ 6,163        | \$ 7,815        |
| Accounting Supervisor<br>Art Center Manager<br>Customer Services Supervisor<br>Engineering Associate II<br>Human Resources Analyst<br>IT Analyst<br>Network Engineer<br>Public Works Utility Supervisor<br>Recreation Supervisor | 1500N              | \$ 38.41       | \$ 47.99       | \$ 6,658        | \$ 8,442        |
| Civil Engineer<br>Library Operations Supervisor<br>Public Works Operations Supervisor<br>Senior IT Analyst   | 1600N              | \$ 41.85       | \$ 52.29       | \$ 7,255        | \$ 9,199        |
| City Recorder<br>Economic Development Manager<br>Human Resources Manager<br>Planning Manager<br>Police Sergeant<br>Senior Network Engineer   | 1700N              | \$ 45.20       | \$ 56.47       | \$ 7,835        | \$ 9,936        |
| Broadband Manager<br>Building Official<br>Information Technology Manager<br>Library Manager<br>Utility Manager   | 1800N              | \$ 47.93       | \$ 59.88       | \$ 8,308        | \$ 10,536       |
| City Engineer<br>Police Captain  | 1900N              | \$ 54.63       | \$ 68.25       | \$ 9,469        | \$ 12,008       |
| Community Development Director<br>Community Services Director<br>Finance Director<br>IT Director<br>Public Works Director  | 2000N              | \$ 61.73       | \$ 77.12       | \$ 10,700       | \$ 13,568       |
| Assistant City Manager<br>Police Chief   | 2100N              | \$ 65.43       | \$ 81.74       | \$ 11,340       | \$ 14,381       |
| Municipal Judge<br>City Attorney<br>City Manager   | Contract Employees |                |                |                 |                 |

\*At the time of publishing, SPOA and the City are continuing contract negotiations

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## Overview of Financial Policies

### Purpose

In order to carry out the mission of the City of Sherwood and support the City's values, this set of financial policies has been created by the City of Sherwood.

The purpose of these financial policies is to guide in assessing the long-term financial and budget implications of current decisions and to provide a cohesive long-term approach to financial management of the City of Sherwood. These policies establish a means for guiding today's financial decisions in order to achieve the mission of the City of Sherwood in a manner that reflects the City's values.

### Goal

The goal of these policies is to provide the financial stability needed to navigate through economic changes, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.

### Responsibilities

1. **Stewardship:** The City of Sherwood is a steward of public funds. These funds are entrusted to the City through the payment of taxes, fees, and fund transfers from other governments. The City of Sherwood is responsible for using all funds efficiently and effectively and for the purposes for which they were intended.
2. **Asset Protection:** The assets of the City of Sherwood exist in a variety of forms. All these assets must be protected through an effective accounting and internal control System. The System must track assets and document the costs of acquisition, maintenance, and replacement.
3. **Legal Conformance:** The City of Sherwood is subject to federal, state, and local statutes and rules regarding purchasing, entering into debt, budgeting, accounting, and auditing; regulations that govern virtually all financial transactions. The City also voluntarily enters into contracts which include significant financial and operational covenants. The City of Sherwood is responsible for conforming to laws, rules, and covenants to which it is subject.
4. **Standards:** The Government Finance Officers Association (GFOA) and the Governmental Accounting Standards Board (GASB) set policies and guidelines for public sector accounting and financial reporting. The City of Sherwood is responsible for adhering to the requirements of these organizations and for seeking guidance from policies, standards and best practices set forth by these organizations.
5. **Authority:** The Sherwood City Council is the sole authority for deleting, modifying, or adding to these policies. Every two years, the Council shall engage the Budget Committee to review and update these policies.

**Policy 1 - Funds**

1. The City of Sherwood will maintain an orderly and logical fund structure that provides stakeholders with ready access to financial information.
2. The City of Sherwood will conform to Generally Accepted Accounting Principles (GAAP) and the Government Finance Officers Association's best practices for establishing and maintaining funds.
3. The City of Sherwood will establish and maintain those funds required by law and sound financial administration. Acknowledging that unnecessary funds result in inflexibility, complexity, and inefficient financial administration, only the minimum number of funds consistent with legal and operating requirements will be established.
4. The criteria for establishing a new fund are variable, but include triggers such as:
  - a. Inauguration of a new dedicated revenue stream and a concurrent service
  - b. The need for increased clarity of financial information
  - c. The establishment of a new enterprise
  - d. Covenants embodied in financing agreements and
  - e. Changes in state law or financial management/accounting standards
5. Only the Sherwood City Council has the authority to create or delete funds. The Council shall create or delete funds by resolution.

**Policy 2 - Budgeting**

1. The City of Sherwood budget process shall consist of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.
2. The purpose of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process.
3. The City of Sherwood budget process shall:
  - a. Incorporate a long-term perspective (minimum three fiscal years)
  - b. Establish linkages to broad organizational goals
  - c. Focus budget decisions on results and outcomes
  - d. Involve and promote effective communication with stakeholders
4. All budgetary procedures will conform to existing state and local regulations. Oregon budget law requires each local government to prepare a balanced budget and Oregon Administrative Rules state:
  - a. The budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund, and
  - b. The total of all resources of the municipality must equal the total of all expenditures and all requirements for the municipality.
5. A cost allocation plan will be developed and incorporated into the City of Sherwood budget. The cost allocation plan will be the basis for distribution of general government and internal service costs to other funds, divisions, and capital projects.
6. The Sherwood City Council shall adopt the budget at the fund, division, or program level (as appropriate to each fund) as a total dollar amount for all appropriations except contingency, unappropriated ending fund balance and reserves, which shall be stated separately.
7. Inter-fund Transfers shall be kept to a minimum. Inter-fund loans shall be documented in a resolution that cites the terms of the loan.
8. As part of the annual budget process, the City of Sherwood will maintain a three-year revenue and expenditure forecast. This forecast will be created using an objective, analytical process incorporating applicable projections from the State of Oregon's latest Economic Forecast and conservative assumptions where State developed data is not available. Revenues will be estimated realistically and prudently using best practices as defined by the Government Finance Officers Association. Revenues shall be forecasted conservatively.

**Policy 2 – Budgeting (Continued)**

9. Oregon budget law provides a means to adjust the budget for emergency expenditures or unforeseen circumstances. All resolutions adjusting the budget will be prepared by the Finance department for City Council approval to ensure compliance with budget laws.
10. Prior to submittal to City Council, the Budget Officer will convene the Budget Committee to review supplemental budget resolutions. If time does not allow for this action, Budget Committee members shall be informed of the City Council's action on the resolution promptly.
11. A mid-year review process will be conducted by the City Manager and Finance Director in order to make any necessary adjustments to the Adopted budget.
12. In the City's effort to strive for excellence, the City of Sherwood will make every effort to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association (GFOA).
13. Reports comparing actual to budgeted expenditures will be prepared quarterly by the Finance Department and distributed to the City Council, City Manager and Department Directors.

**Policy 3 - Revenue**

1. City of Sherwood revenues are either unrestricted or dedicated. Unrestricted revenues can be used for any purpose. Dedicated revenues are restricted in the ways they can be used by federal or state regulations, contractual obligations, or by City Council action. The City of Sherwood will adhere to the restrictions applied to dedicated revenues.
2. The City of Sherwood will maintain a diversified revenue stream that is managed strategically to mitigate the impact of short-term fluctuations in any revenue source.
3. The City of Sherwood will identify sustainable revenue levels and, to the extent possible, current operations will be funded by current sustainable revenues.
4. One-time revenues will be used for one-time expenditures or as contributions to reserves and will not be used to pay for established services.
5. The City of Sherwood will not respond to long-term revenue shortfalls with deficit financing and borrowing to support established services. Expenses will be reduced and/or revenues will be increased to conform to the long-term revenue forecasts.
6. During the budget process, the Sherwood City Council will identify those programs which are to be supported in whole or in part by cost recovery and ensure that revenue collections reflect the cost of providing associated services by adjusting fees accordingly.
7. The City of Sherwood will charge fees for services where such an approach is permissible, and where a limited and specific group of beneficiaries who can pay such charges is identifiable.
8. New or expanded unrestricted revenue streams should first be applied to support existing programs. When existing programs are adequately funded, such revenue may be used as contributions to reserves or to fund new or expanded programs.

**Policy 4 - Expenditures****Controls**

1. By resolutions, the City Council will establish a purchasing policy that conforms to state statutory requirements for purchasing and contracting and invests the City Manager with purchasing and contracting authority.
2. By Budget and Supplemental Budget Resolutions, the City Council shall establish and limit expenditure appropriations by statutory categories. The City Manager shall be responsible for limiting expenditures to those appropriation levels.

**Specific Expenditures**

1. **Personal Services.** Pursuant to the City Charter, the City Manager or designee is responsible for the management of employee staffing and compensation. The City Manager or designee shall negotiate salaries and benefits for represented employee groups in conformance with the Oregon Public Employees Collective Bargaining Act and the Employee Relations Board decisions and arbitration decisions that emanate from the Act.
2. **Capital Improvement Impacts.** Whenever Capital Improvement expenditures will result in increases to future operating expenses or asset replacement contributions, estimates of those impacts shall be incorporated into the long-term financial plan.
3. **Capital Outlay.** By resolution, the City Council shall define the characteristics of a capital asset by specifying the minimum purchase price and minimum term of service. The City will provide for adequate maintenance of Capital Assets.
4. **Capital Improvement Plan.** The City Manager or designee will prepare a five-year Capital Improvement Plan (CIP) annually and submit it to the City Council for approval via resolution.

### Policy 5 - Revenue Constraints and Fund Balance

#### Nature of Constraints

The City of Sherwood will maintain the following categories of revenue constraints in conformance with GASB 54. Fund Balances shall be accounted for on the basis of these categories.

1. **Non-spendable.** Assets that are not in a spendable form or are required to be maintained intact.
2. **Restricted.** Cash that can be spent only for specific purposes stipulated by third parties or by statutes. Only the constraining party can lift constraints on Restricted funds.
3. **Committed.** Cash that can be used only as directed by formal action of City Council. Council action may be in the form of a motion or resolution. Only the City Council can lift constraints on committed funds. Such a change must be made using the same action that established the constraint.
4. **Assigned.** Cash the City intends to use for specific purposes. The City Council delegates the authority to create this constraint to the City Manager. In addition, for all funds except the general fund, all cash not in one of the Non-spendable, Restricted, or Committed categories, or specifically assigned under this category will, by default, be assigned to this category.
5. **Unassigned.** General Fund cash that is not otherwise categorized fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications.

#### Other Considerations

1. **Stabilization.** The purpose of stabilization arrangements is to provide a revenue source to maintain service delivery during periods of diminished revenues. The City may choose to create stabilization arrangements either by creating new funds or dedicating revenues within existing funds. Stabilization arrangements will be created by the City Council and the authorizing legislation shall include the policies on funding and accessing the arrangement.
2. **Order of Use.** If multiple categories of fund balance are applicable to an expenditure, the City shall access funds in the following order: Restricted, Committed, Assigned, Unassigned.
3. **Purpose of Special Revenue Funds.** Special Revenue funds are general government funds created to track the use of dedicated revenues. The City legislation creating a special revenue fund will specify which specific revenues and other resources are authorized to be reported in the fund.
4. **Fund Balance.** Unrestricted fund balance is the sum of Committed, Assigned and Unassigned fund balance in any individual fund. In the General Fund, the City will maintain an Unrestricted fund balance of at least 10% of fund revenue and strive to maintain 20%.

**Policy 6 - Continuing Disclosure****Continuing Disclosure In General**

Issuers of municipal securities and entities working on their behalf disclose material information to the marketplace such as annual financial information and material event notices. In December 2008, the Securities and Exchange Commission directed the Municipal Securities Rulemaking Board to establish a continuing disclosure service of the MSRB's Electronic Municipal Market Access (EMMA) system effective July 1, 2009. The continuing disclosure service of EMMA collects continuing disclosure documents from the issuer community and makes them available to the public for free through EMMA.

In conformance with the "Continuing Disclosure Certificate" entered into by the City of Sherwood in bond issuances, the City shall comply with Rule 15c2-12 of the Securities Exchange Act of 1934 (Exchange Act). As noted above, these disclosures generally are divided between submissions made to update financial or operating information about the issuer and notices that disclose the occurrence of specific events that may have an impact on the bonds. These disclosures are described below.

**City Responsibility**

The Finance Director shall be responsible for adhering to the City's Continuing Disclosure Obligations.

**Debt**

The City will borrow only to finance capital assets. The City will not borrow for operating purposes.

No bonds will mature more than 30 years from the date of issuance. No debt will be issued with a life exceeding the estimated useful life of the capital assets being financed. The City will limit bonded debt to 3% or less of total assessed value, as required by ORS 287.004. Repayment sources are identified for every debt prior to issuance.

**Policy 6 - Continuing Disclosure (continued)****Rule 15c2-12 Disclosures**

Rule 15c2-12 rule requires, for most new offerings of municipal securities, that the following types of information be provided to the MSRB's EMMA system:

1. Financial or operational information
  - a. Annual financial information concerning issuers or other obligated persons, or other financial information and operating data provided by issuers or other obligated persons
  - b. Audited financial statements for issuers or other obligated persons, if available
2. Event Notices
  - a. Principal and interest payment delinquencies
  - b. Non-payment related defaults, if material
  - c. Unscheduled draws on debt service reserves reflecting financial difficulties
  - d. Unscheduled draws on credit enhancements reflecting financial difficulties
  - e. Substitution of credit or liquidity providers, or their failure to perform
  - f. Adverse tax opinions, Internal Revenue Service (IRS) notices or material events affecting the tax status of the security
  - g. Modifications to rights of security holders, if material
  - h. Bond calls, if material
  - i. Tender offers
  - j. Defeasances, release, substitution, or sale of property securing repayment of the securities, if material
  - k. Rating changes
  - l. Bankruptcy, insolvency, receivership or similar event;
  - m. Merger, consolidation, or acquisition, if material; and appointment of a successor or additional trustee, or the change of name of a trustee, if material
  - n. Notices of failures to provide annual financial information on or before the date specified in the written agreement

**Accrual basis** - A method of timing in the recognition of transactions and events. Please see modified accrual basis for the alternative method. Accrual basis records revenue when earned and expenses as soon as a liability is incurred.

**Adopted Budget** - The final budget appropriations approved by the City Council, which becomes the budget of the City.

**AFSCME** - American Federation of State, County and Municipal Employees. One of the union organizations representing the bargaining employees of the City.

**American Rescue Plan Act (ARPA)** – Federal stimulus program to provide direct relief to cities, towns and villages in the United States of America.

**Annual Comprehensive Financial Report**, the audited report of the City’s finances for the fiscal year.

**Appropriation** - Authorization to spend a specific amount of money. The City Council gives appropriation authority by adopting the budget.

**Approved Budget** - The budget recommended by the Budget Committee for adoption by the City Council.

**Assessed value** - The value set on real and personal property as a basis for imposing taxes. Assessed values are determined by Washington County.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given purpose and/or period. The budget is the financial plan of the City’s allocations of the resources to provide services, and to accomplish the City’s objectives.

**Budget Calendar** - Key dates or events which a government follows in the preparation and adoption of the budget.

**Budget Committee** - A committee required by Oregon Local Budget Law (ORS 294.305) which must recommend a budget and approve the maximum tax levy.

**Budget Message** - A written explanation of the budget and the City’s financial priorities presented to the Budget Committee by the City Manager which is required by Oregon Local Budget Law, ORS 294.

**Budget Officer** - The Finance Director or other person appointed by the City Council to prepare the proposed budget. This designation is required by Oregon Local Budget Law (ORS 294.305)

**Capital Assets** - Items which have a useful life of two or more years and a cost of \$5,000 or more. These include land, infrastructure, buildings, improvements other than buildings, vehicles, and certain furniture and equipment.

**Capital Improvement Plan (CIP)** - A schedule of planned capital projects and their costs, for three or more years.

**Capital Lease** - Lease of a capital asset. The lease may or may not result in the City's ownership of the item at the end of the lease term.

**Capital Outlay** - Expenditures for capital assets. Includes all purchased capital assets. Expenditures for constructed capital projects appear in capital outlay, materials and services, and reimbursements, depending on the nature of the expenditure.

**Capital Projects** - Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

**COLA** - Cost of living. A COLA increases all salaries at all classes and steps by the same percentage.

**Consolidated Appropriations Act (CAA)** – Federal continuation of the CARES Act in response to the COVID-19 pandemic.

**Contingency** - An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget.

**Coronavirus Aid, Relief and Economic Security (CARES) Act** - provided economic assistance for American workers, families, small business and industries in response to the COVID-19 pandemic.

**COVID-19** - is the disease caused by SARS-CoV-2, the coronavirus that emerged in December 2019.

**CWS** - Clean Water Services, the regional sewer treatment entity. CWS is a County Service District, defined by ORS 451. The City of Sherwood owns and operates sewer and storm water pumping and transmission facilities; CWS receives and treats the wastewater.

**Debt Service** - Principal and interest payments on long-term debt.

**Department** - Units within a division consisting of one or more.

**Division** - An organizational unit with a distinct budget.

**ESC** - Erosion and Sediment Control.

**Fiscal Year** - The twelve month period to which the operating budget applies. The City's fiscal year is July 1 through June 30.

**Franchise Fee** - Fees charged to utilities for the use of public right-of-way.

**FTE** - Full-Time Equivalent - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

**Fund** - A fiscal and accounting entity, segregating resources for the purpose of carrying on specific activities in accordance with legal restrictions.

**Fund Balance** - The amount of available, spendable, financial resources in any given fund at a specified date.

**GAAP** – Generally Accepted Accounting Principles A common set of accounting principles, standards and procedures issued by the Financial Accounting Standards Board.

**GASB** - The Governmental Accounting Standards Board, the body that defines generally accepted accounting principles for governments.

**General Fund** - The City's primary operating fund. There are no restrictions as to the purpose in which the revenues in this fund can be used.

**General Obligation Bond (G. O. Bond)** - A government pledge of full faith and credit to the repayment of the bonds issued by the government. They are usually issued to pay for general capital improvements.

**GFOA** - Government Finance Officers Association.

**Goal** - A statement of direction, purpose or intent based on the needs of the community, generally to be completed in a specified amount of time.

**Grant** - A donation or contribution by one government unit or organization to another. This is usually made to aid a specified purpose.

**Infrastructure** - Infrastructure are assets that are immovable and of value only to the City. It includes roads, bridges, curbs and gutters, sidewalks, drainage systems, lighting systems, and water and sewer systems.

**Interfund Loan** - A loan made by one fund to another and authorized by the City Council.

**Levy** - The amount of property tax certified by the City Council.

**Major fund** – A government's most important fund as determined by revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds AND at least 5 percent of the aggregate amount for all governmental and enterprise funds, as well as any fund that management believes is important to users of the information.

**Materials and Services** - Expendable items purchased for delivery of services. This includes supplies, repairs, maintenance and replacement parts that are not of capital nature.

**Mission** - Defines the primary purpose of the City.

**Modified Accrual** - A method of timing in the recognition of transactions and events. Please see Accrual basis for the alternative method. Modified accrual basis records revenue when earned, if they are collectible within the period or soon enough afterwards to be used to pay liabilities of the period. Expenditures are recorded when a liability is incurred except that debt service payments and other specific accrued liabilities are recognized only when payment is due.

**Nonmajor Funds** – A fund that mathematically is not significant but are used to account for specified revenues or activities.

**Objective** - What we want to accomplish. City-wide objectives are longer term than one year, cross departments, and/or are comprehensive in scope.

**Operating Budget** - Sources and uses necessary for day-to-day operations.

**Ordinance** - A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it is the full force and effect of law within the boundaries of the municipality to which it applies.

**ORS** - Oregon Revised Statutes, laws of the State of Oregon.

**PEG** - Public, Educational and Governmental Access Channel designations for cable television. Certain franchise fee revenue from cable providers is restricted to the costs of providing such access.

**Performance Measure** - Data collected to determine how effective or efficient a program is in achieving its objectives.

**PERS** - Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employees and employer contribute.

**Personal Services** - Expenditures for payroll, payroll taxes, and employee benefits.

**Project** - Projects are distinct, with a definable result, process, and beginning and end. Projects are capital or operating.

**Property Tax Levy** - Based upon the assessed value of property and is used as the source of monies to pay general obligation debts and to support the general fund.

**Proposed Budget** – The initial budget appropriations proposed by the City Manager for approval of the Budget Committee and adoption by the City Council.

**Proprietary Funds** - A fund that accounts for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. The City's proprietary funds are the Water, Sanitary, Storm, and Telecommunications funds.

**PSU** - Portland State University. The University prepares populations estimates each July 1 for all Oregon Municipalities.

**Reserved for Future Years** - An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years.

**Resolution** - An action by the governing body which requires less formality and has a lower legal status than an ordinance.

**Resources** - Financial resources that are or will be available for expenditure during the fiscal year.

**Restricted Revenue** - Financial resources that are subject to some level of restriction based on statutory, legislative or council action.

**Revenue** - The gross receipts and receivables that the City receives such as: tax payments, licenses, fines and forfeitures, grants and interest income.

**SFR** - Single Family Residential.

**SPOA** - Sherwood Police Officers' Association union.

**Supplemental Budget** - Appropriations established to meet the needs not anticipated at the time the budget was proposed.

**System Development Charges (SDC)** - Fees charged upon issuance of building permits to offset the cost of infrastructure improvements that are or will be required to provide capacity to serve the development. SDC's are charged for parks, water, sanitary, stormwater, and streets.

**Transfers** - Amounts moved from one fund to finance activities in another fund, with no requirement of repayment.

**TRNWR** - Tualatin River National Wildlife Refuge. The Refuge lies in and outside the northwest edge of Sherwood.

**TSP** - Transportation System Plan. A long-range plan for transportation needs and facilities.

**TVWD** - Tualatin Valley Water District, a regional water supplier.

**Unappropriated Ending Fund Balance** - An amount set aside in the budget to be used as a cash carryover to the next year's budget; providing the local government with operating cash until tax money is received in November.

**Unrestricted Revenue** - Revenue that may be used for any legitimate City purpose. Please refer to "restricted revenue."

**URA** - The City of Sherwood Urban Renewal Agency. The Agency is a municipal corporation distinct from the City. The Sherwood City Council serves as the Board of Directors for the URA, and its budget may be obtained from the City of Sherwood.

**URD** - The urban renewal district, the geographic area encompassed by the City of Sherwood Urban Renewal Agency.

**User Charges** - A fee charged for services to a person who directly benefits from the service.

**Uses** - The ways in which financial resources will be used during the fiscal year.

**WCCLS** - Washington County Cooperative Library Services. This regional entity receives property taxes from each city in the consortium. The money is used to fund county-wide services such as the circulation software and interlibrary loan. A portion is returned to each city based on a formula that includes circulation, open hours, and other service-related measures.