City of Sherwood Oregon

Home of the Tualatin River National Wildlife Refuge

2016-2017 APPROVED BUDGET

www.sherwoodoregon.gov

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Sherwood

Oregon

For the Fiscal Year Beginning

July 1, 2015

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, 2015.

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 the 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 unique 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 & (CIP) Capital Improvement Plan

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, 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.

Fiscal Year 2016-17
City Manager's Budget Message
May 12, 2016
The Honorable Mayor Krisanna Clark
Members of the Sherwood City Council
Members of the Sherwood Budget Committee

As City Manager for the City of Sherwood, it is my pleasure to present the proposed Fiscal Year 2016-17 budget for the City of Sherwood. 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 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 interests of the City of Sherwood. We are pleased to be able to maintain a fiscally responsible budget, while continuing to provide the quality of public services our citizens have come to enjoy and expect from the City.

Budget Overview

In many ways, the proposed budget for next fiscal year is a status quo budget with few significant changes. As we near the end of the current fiscal year, the overall city finances are stronger than anticipated a year ago. For example, we projected an ending fund balance in the General Fund to be $2.69 million (or 22.8% of total operating revenues). The projected ending fund balance for the current year is estimated to be $2.82 million (or 23.9% of total operating revenues). This is well above our overall fiscal policy of ending fund balance of 20% of total operating revenues.

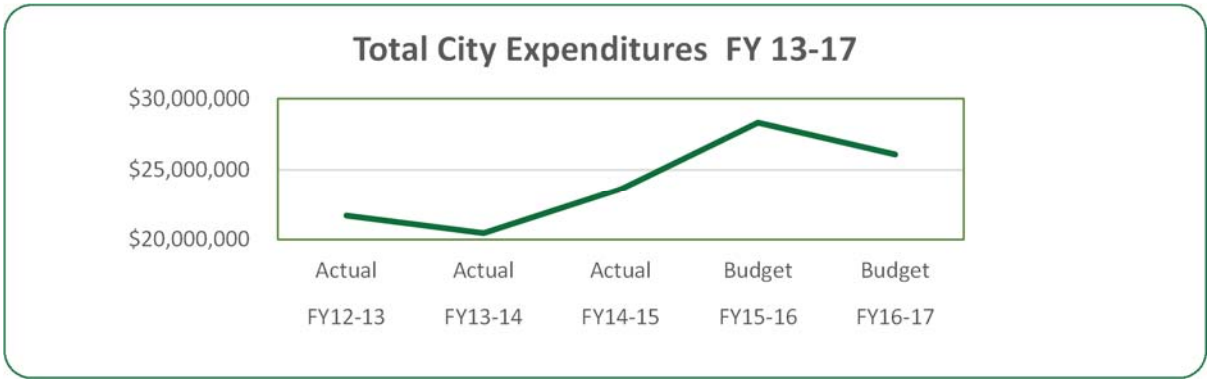
Budget in Brief

Expenditures	2015-16 Budget	2016-17 Proposed	Variance	% Change
General Fund				
Administration	$ 2,970,384	$ 2,691,005	$ (279,379)	-9.4%
Community Development	1,539,441	1,493,906	(45,535)	-3.0%
Police Sevices	3,687,830	3,582,698	(105,132)	-2.9%
Community Services	1,717,367	1,872,563	155,196	9.0%
Public Works	2,304,981	2,426,605	121,624	5.3%
Subtotal General Fund	**12,220,003**	**12,066,777**	**(153,226)**	**-1%**
Debt Service Fund	899,219	891,300	(7,919)	-0.9%
General Construction Fund	2,330,898	1,579,788	(751,110)	-32.2%
Street Operations Fund	2,228,538	2,111,409	(117,129)	-5.3%
Street Capital Fund	1,135,515	776,414	(359,101)	-31.6%
Subtotal General Govt. Funds	**18,814,173**	**17,425,688**	**(1,388,485)**	**-7.4%**
Water Enterprise Fund	5,825,766	5,134,254	(691,512)	-11.9%
Sanitary Enterprise Fund	1,056,531	980,737	(75,794)	-7.2%
Storm Enterprise Fund	2,152,248	2,159,337	7,089	0.3%
Telecommunications Fund	491,406	403,729	(87,677)	-17.8%
Subtotal Enterprise Funds	**9,525,951**	**8,678,057**	**(847,894)**	**-8.9%**
Total All Funds	**$ 28,340,124**	**$ 26,103,745**	**$(2,236,379)**	**-7.9%**

This is a summary of the proposed budget by fund in comparison to the current adopted budget. This table indicates that for the vast majority of funds, this proposed budget is a reduction from the current adopted budget.

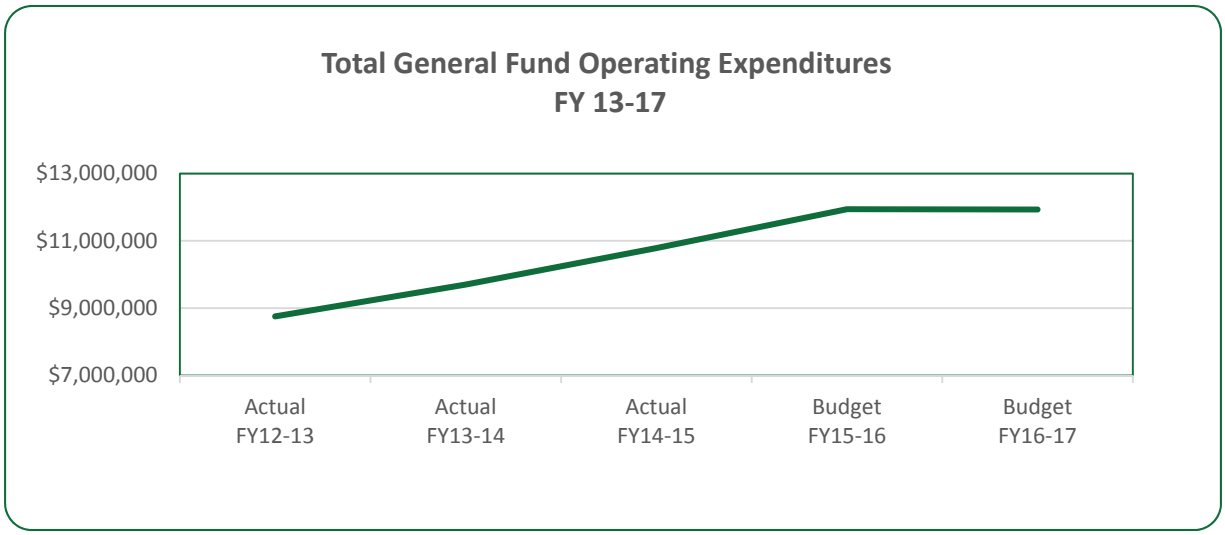
Total Budget (All Funds)
The proposed total budget for FY2016-17 for all funds is $26.1 million. This represents a decrease of $2.2 million or 7.9% from the current adopted FY2015-16 budget.

Within this total budget, Personal Services accounts for $11.0 million. This figure is 1.9% higher than the current FY2015-16 budget. Personal Services includes all salaries and wages, payroll taxes and employee benefits. 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 budget are $8.5 million, a 10% decrease from the current fiscal year budget. Capital Outlay is also projected to decrease by 27.4% in this proposed budget adding to the overall total reduction. Capital Outlay consists of infrastructure improvements such as water lines, street improvements and facility enhancements.



General Fund

The City's 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 particular fund in reviewing the budget. Revenues for this fund largely consist of property taxes, franchise fees, licenses, permits and court fines.



Within the General Fund budget, Personal Services accounts for $9.0 million. This figure is 2% higher than the current FY2015-16 budget. The total M&S expenses for the proposed budget is $2.7 million, a 2.4% decrease from the current fiscal year budget. Capital Outlay is also projected to decrease by 16% in this proposed budget adding to the overall reduction.

As in the past few years, I am again recommending the use of a portion of the General Fund ending fund balance ($379,663) to fund one-time expenditures that could not be accomplished in prior years due to stricter budget constraints.

Strategic Goals and Strategies

This proposed budget reflects the economic and political environment in which we operate and more importantly, anticipates that this environment will continue for the foreseeable future. Before describing them in detail, I want to enumerate the key principles used to develop this proposed budget.

Continued Focus upon Core, Essential Services – As the management team tackled budget preparation this year, we continually asked ourselves whether the service or program under consideration could be categorized as a Core, Essential Service. Core, Essential Services include local government services such as public safety services (police and emergency management), utilities (water and sewer), and infrastructure (roads).

Invest in Infrastructure Maintenance – As much as this budget is for one year, it was created with the idea that our normal operational costs do not exceed our normal operational revenues. We were able to incorporate the costs for infrastructure maintenance and fund many of the maintenance items that were identified in the new long-term Parks, Facilities, and Fleet/Equipment plans for FY2016-17.

Aligns with City Financial Policies, especially in terms of using fund balance – The City Council has adopted financial policies to guide management in making sound budgetary and financial decisions. Two key financial policies, strictly adhered to in this proposed budget, are:

- *The City of Sherwood will identify sustainable revenue levels and, to the extent possible, current operations will be funded by current sustainable revenues.*

- *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.*

Short-term Economic Factors

Within our Sherwood community, signs of a strong economy are clearly evident in a variety of key areas. Development activity continues to rebound strongly. New homes are being built, especially near the Ridges school's campus in northwestern Sherwood. Commercial growth is centered near Langer Farms Parkway and Tualatin-Sherwood Road. Our community continues to receive national accolades for its strong quality of life, excellent schools, access to wonderful parks, and low crime rate.

While this was certainly a less difficult budgeting process than previous years due to our financial strength, there are some key concerns that need to be highlighted for the immediate short-term horizon.

The first is that we are anticipating significant PERS increases for the next biennium (FY2017-19) due to an adverse court ruling, improvements in retiree longevity and the lowering of

the assumed earnings rate by the PERS Board. The City of Sherwood is not alone in dealing with such increases starting next year as cities, counties and school districts across Oregon will be affected (as well as the State of Oregon).

The second is that there is likely to be a cooling-off in the regional economy after several years of economic growth. Our financial revenues have strengthened over the past few years of economic growth, however we are projecting a relatively static growth for next fiscal year within the General Fund. With dwindling residential properties within the current city boundaries, growth in residential property taxes will lessen in future years.

The proposed budget funds a total workforce of 114 Full Time Equivalent (FTE) positions, an increase of 1.7 FTE positions from the current workforce. The following is a summary of these personnel changes:

- Reduction of an Associate Planner in Community Development in a limited duration (temporary) due to completion of Sherwood West project
- Addition of a Senior Planner in Community Development in a limited duration (temporary) position to assist with the long overdue update to the Comprehensive Plan
- Addition of a half time Youth Services Librarian I
- Additional hours (from 32 to 40 hours per week) for a Library Assistant II
- Addition of a Senior Network Engineer within the Telecom Fund.

Total Personal Services costs are budgeted to increase minimally by 1.1% between the current year budget and the proposed FY2016-17 budget. Key personal services cost increases in this proposed budget are as follows:

- Insurance costs are budgeted to increase by only 2.4% over the previous fiscal year due to much lower rate increases than experienced in the past.
- PERS rates maintained for FY2016-17 with an increase of $18,576. This results in a small average increase from 20% of salary in FY2015-16 to 22% of salary FY2016-17.
- This proposed budget includes a modest 0.7% cost of living increase for all employees.

Priorities and Issues

This proposed budget provides funding for a number of significant projects and programs within our community that are important to highlight in this budget message including:

- With the completion of the Sherwood West Pre-Concept Plan and various infrastructure master plans, planning efforts will shift to completing a long-overdue update to the City's Comprehensive Plan. The current Comprehensive Plan for Sherwood was approved in 1991 with a 20 to 25 year time horizon. It is critical that we develop an updated road map to ensure that our community retains the high quality of life over the next 20 to 25 year period.
- Completion of a feasibility study for the City to operate the existing recreational facility that has been operated by the regional YMCA organization. This analysis is critical for the City to make a decision regarding the current long-term agreement that expires in 2018.

- Completion of an update to the City's financial software that will assist in both efficiency and transparency of financial management for city operations.

Capital and Enterprise Funds

Street Operations and Street Capital Projects Funds

During FY2013-14 the City completed a process to update the Transportation System Master Plan and a new SDC methodology was completed in FY2015-16. Based on the outcome of the new methodology, changes to the SDC's and street fees may be required to assure adequate funding for future Street maintenance and capital projects.

General Construction Fund

This fund is used to manage capital projects related to parks, the senior center, and other city facilities. The FY2016-17 budget includes funds to update the Parks Master Plan and SDC Methodology and based on those reports, fees and SDC's may need to be changed to accommodate the needs of the community.

Water Fund

During FY2014-15, the City updated the Water Master Plan along with rates and the SDC Methodology. This process resulted in a 20 year plan for the City's water system. A water rate increase of 2% is included in this proposed budget.

Sanitary and Storm Funds

The FY2016-17 proposed budget includes funding to complete the updates of both the Sanitary and Storm Master Plans as well as the rate and SDC Methodologies. Based on the findings from these reports, the rates and SDC's may be updated to support the new Master Plans. A city sewer rate increase of 2% is included in this proposed budget.

Telecommunications Fund

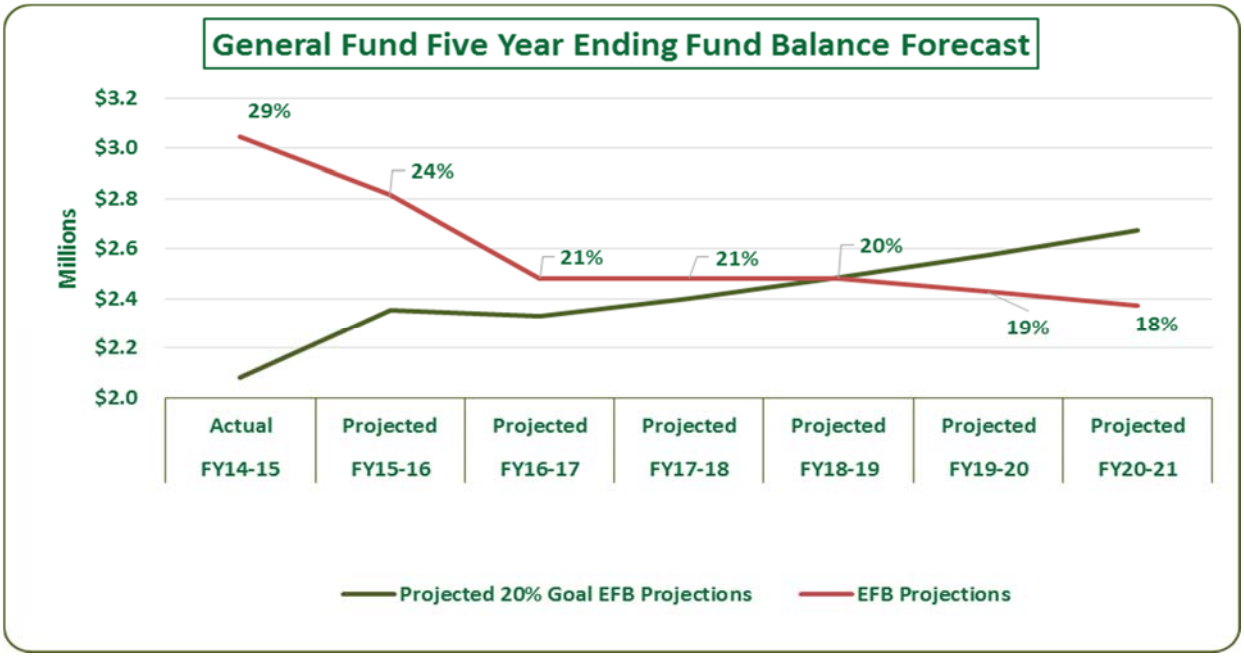
This fund has become self-sustaining over the past few years. The final payment on the General Fund interfund loan was made in FY2015-16. With the loan paid in full, the business plan will need to be updated to determine the long-term plans for this fund. Until the Business Plan is updated, operations will continue at current levels and the revenue is projected to cover expenses each year.

Fund Balances

Below is a chart showing the proposed change in fund balances for FY2016-17:

Change in Fund Balance	General Fund	General Construction Fund	Debt Service Fund	Street Operations Fund	Street Capital Fund	Water Fund	Sanitary Fund	Storm Fund	Telecom Fund
Beginning Fund Balance	2,815,353	1,153,758	1,708	1,718,199	1,995,933	8,471,183	3,349,537	2,292,843	205,297
Increase in Fund Balance	-	-	1,750	-	-	467,743	-	184,121	66,331
Decrease in Fund Balance	(332,474)	(923,535)	-	(376,344)	(58,629)	-	(224,083)	-	-
Ending Fund Balance	2,482,879	230,223	3,458	1,341,855	1,937,304	8,938,926	3,125,454	2,476,964	271,628
Percent Change in Fund Balance	12%	80%	102%	22%	3%	6%	7%	8%	32%

The changes in fund balances related to Capital and Enterprise are due to capital improvements or annual infrastructure repairs.



It is important to note two major aspects related to our General Fund fund balance:

- Unlike many Oregon cities during the great recession, our fund balance actually increased. In FY2015-16, City Council decided to use some of the General Fund fund balance towards one time deferred maintenance expenditures. This proposed budget again contemplates using 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 is at 21.3% which exceeds our financial goal.

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

Operating Revenue	$11,644,303
Operating Expense	($11,597,114)
Net Normal Operations	$47,189
Less One Time Expenses Net	($379,663)
Change in Fund Balance	($332,474)

Conclusion

Sherwood continues to be a financially sound organization. We rely on diverse revenue sources, and have equally diverse expenditure patterns and 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 in the face of rising costs and uncertain revenues.

This proposed budget presents a spending plan for FY2016-17 that reflects the priorities, policies and goals of the Sherwood City Council and the citizens it represents. I would like to

acknowledge and thank all involved for their efforts in developing the budget and contributing to the process, especially the Senior Leadership team for their input and support. In particular, I want to thank Cathy Brucker, our interim Finance Director who came on board early in our budget development process and did an amazing job of working with us in putting the pieces of this proposed budget together.

Respectfully Submitted,

Joseph P. Gall, ICMA-CM
City Manager

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 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 Sebastion, then planned and named the streets surrounding the railroad tracks. The town which 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 Sebastion 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 2016, the City is 4.5 square miles and has a population of 19,080.

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 storm water collection facilities with treatment provided by Clean Water Services, a regional authority.

Senior services are provided by a non-profit organization, housed in the City-owned Marjorie Stewart Center. Fire protection is provided by TVF&R, a regional entity. 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.

Location

Sherwood's City limits span four and a half square miles along Hwy 99 via Interstate 5. This 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.

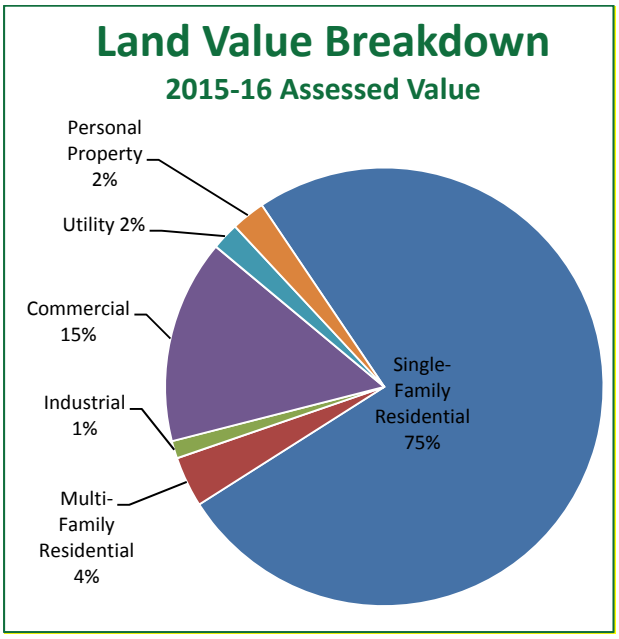
DISTANCE FROM SHERWOOD	
Destination	Miles
Cities	
Portland, OR	17
Salem, OR	36
Eugene, OR	100
Seattle, WA	190
Boise, ID	445
San Francisco, CA	625
Airports, Rail Stations	
Portland International Airport	30
Hillsboro Airport	17
Portland Union Station	18
Recreational Areas	
Oregon Coast	80
Mt. Hood Ski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

Economy

Sherwood has a diverse economy with the manufacturing sector accounting for 25% of its jobs. 70% of 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 record 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.

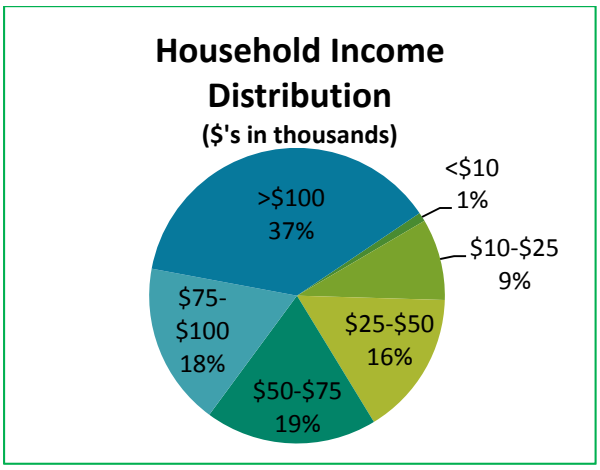


Demographics

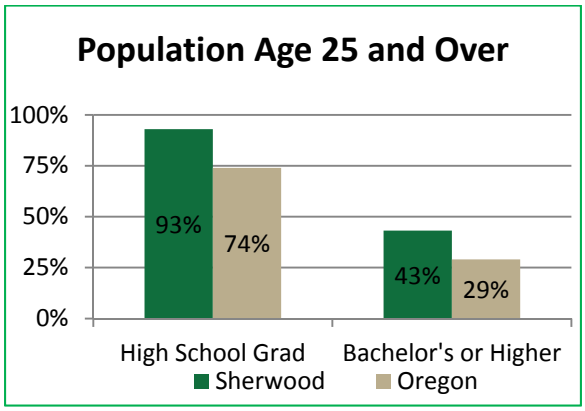
Over the last two decades, Sherwood has been one of the fastest growing communities in the State. Between 2000 and 2015, the population has grown 63%. Sherwood has an average of three people per household as compared to 2.5 in Oregon as a whole. 51.1% of Sherwood's population is female, compared to Oregon at 50.5%.

AGE DISTRIBUTION

Age	Total	Percent
0-19	6,438	35%
20-39	4,741	26%
40-59	5,124	28%
60+	1,891	11%

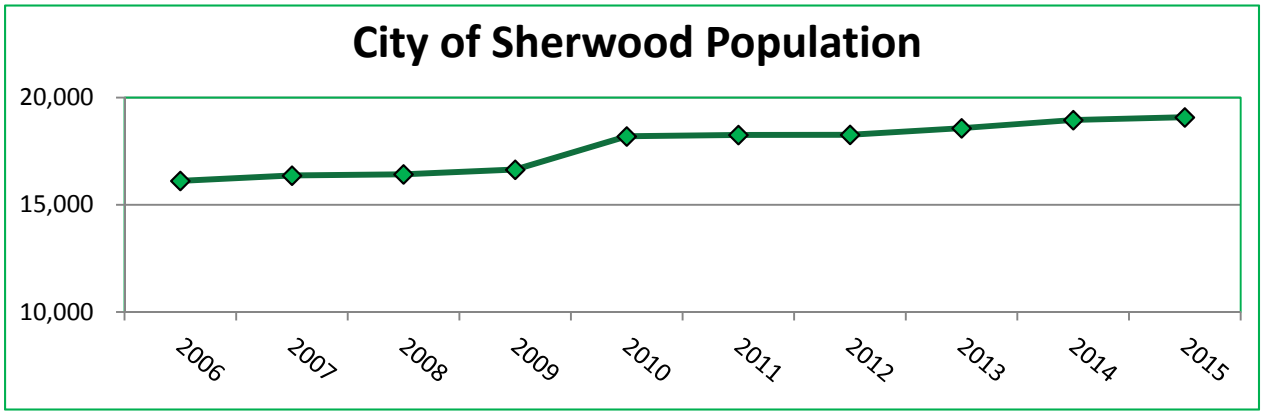


86% of the homes in Sherwood are less than 25 years old. Owner-occupied homes represent 80% of the community as opposed to 66% of Oregon as a whole.



JOB TYPES HELD BY SHERWOOD CITIZENS

Job Type	Percent
Private For-Profit	74%
Government	11%
Self-Employed	10%
Private Not-For-Profit	5%



CITY OF SHERWOOD
PRINCIPAL EMPLOYERS

Employer	2016 Employees	2016 % of Total City Employment
Sherwood School District	551	12%
Allied Systems Co.	258	6%
WalMart Stores, Inc.	240	5%
Target Corporation	133	3%
Home Depot	125	3%
Kohl's	112	3%
City of Sherwood	112	3%
Treske Precision Machining, Inc.	104	2%
Fettig Commercial Construction	95	2%
Showplace Landscape Services	85	2%
The Springs at Sherwood	75	2%

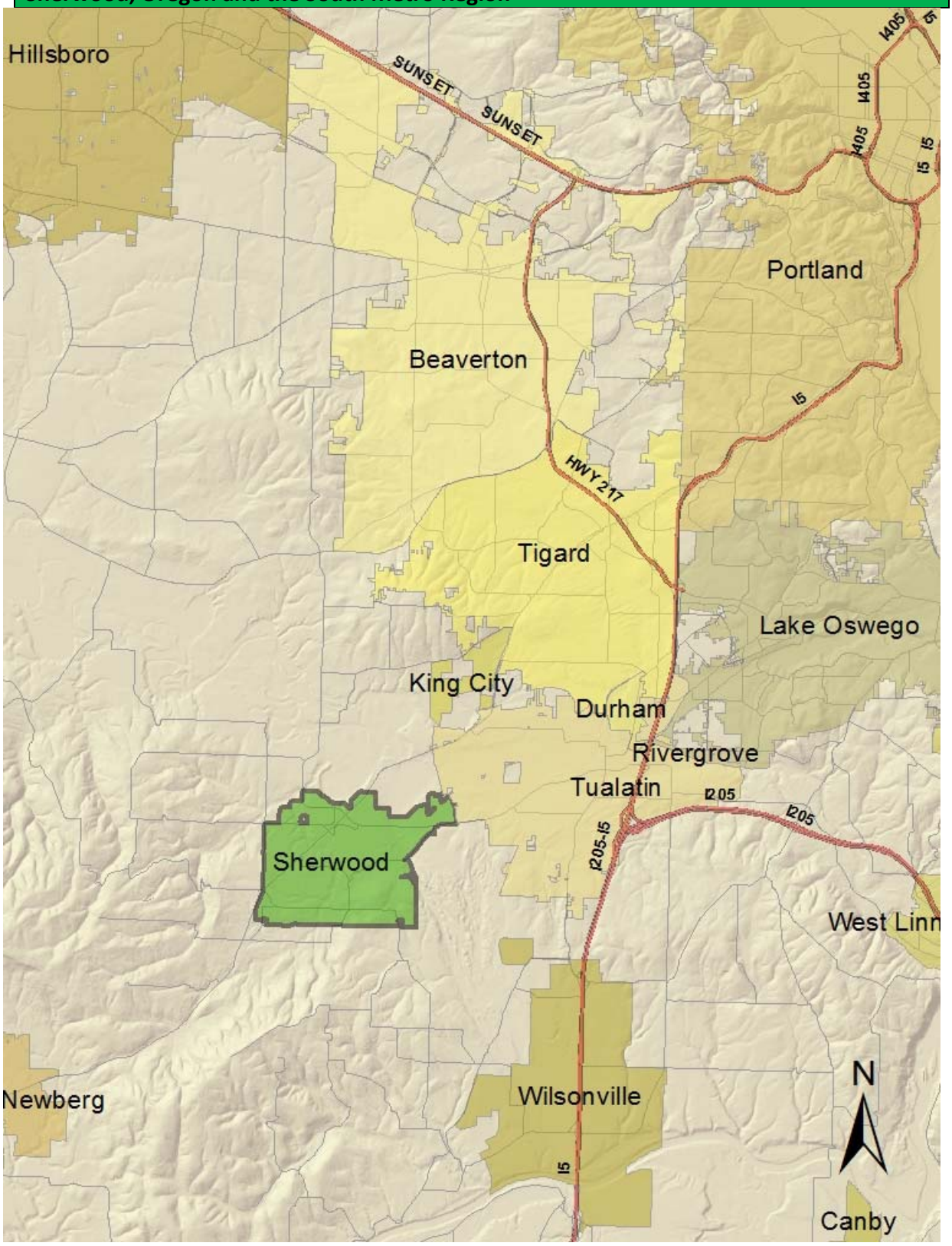
Source: 2016 Business License data provided to the City

CITY OF SHERWOOD
PRINCIPAL PROPERTY TAXPAYERS TO DATE

Taxpayer	2016 Assessed Value	2016 Rank	2016 % of Total City Taxable Assessed Value
WalMart Stores, Inc	$23,215,190	1	1.3%
Portland General Electric	21,080,000	2	1.1%
MGP X Properties, LLC	20,112,220	3	1.1%
Target Corporation	16,583,761	4	0.9%
BIR Sunfield, LLC	16,699,870	5	0.8%
Creekview Crossing SPE, LLC	13,985,810	6	0.7%
Allied Systems Company	12,048,930	7	0.7%
Juniper Ridge Investments	11,231,700	8	0.6%
Home Depot USA, Inc.	10,146,597	9	0.6%
Comcast Corp	9,833,100	10	0.6%
	$154,937,178		9.0%

Source: Washington County Assessor's records
(FY 2007 Numbers Not Available)

Sherwood, Oregon and the South Metro Region



Mission Statement

The City of Sherwood will provide services and infrastructure to support the highest quality of life for our residents, businesses and visitors in a fiscally responsible manner.

Values

The City of Sherwood Values and Promotes:

Quality Services

Fiscal Responsibility

Citizen Participation

Community Pride

Community Partnerships

Community Livability

Goals

Public Safety

"The City of Sherwood will provide for the safety and security of the community and its citizens."

Infrastructure

"The City of Sherwood will provide and maintain infrastructure for its citizens to live, work and play."

Livability

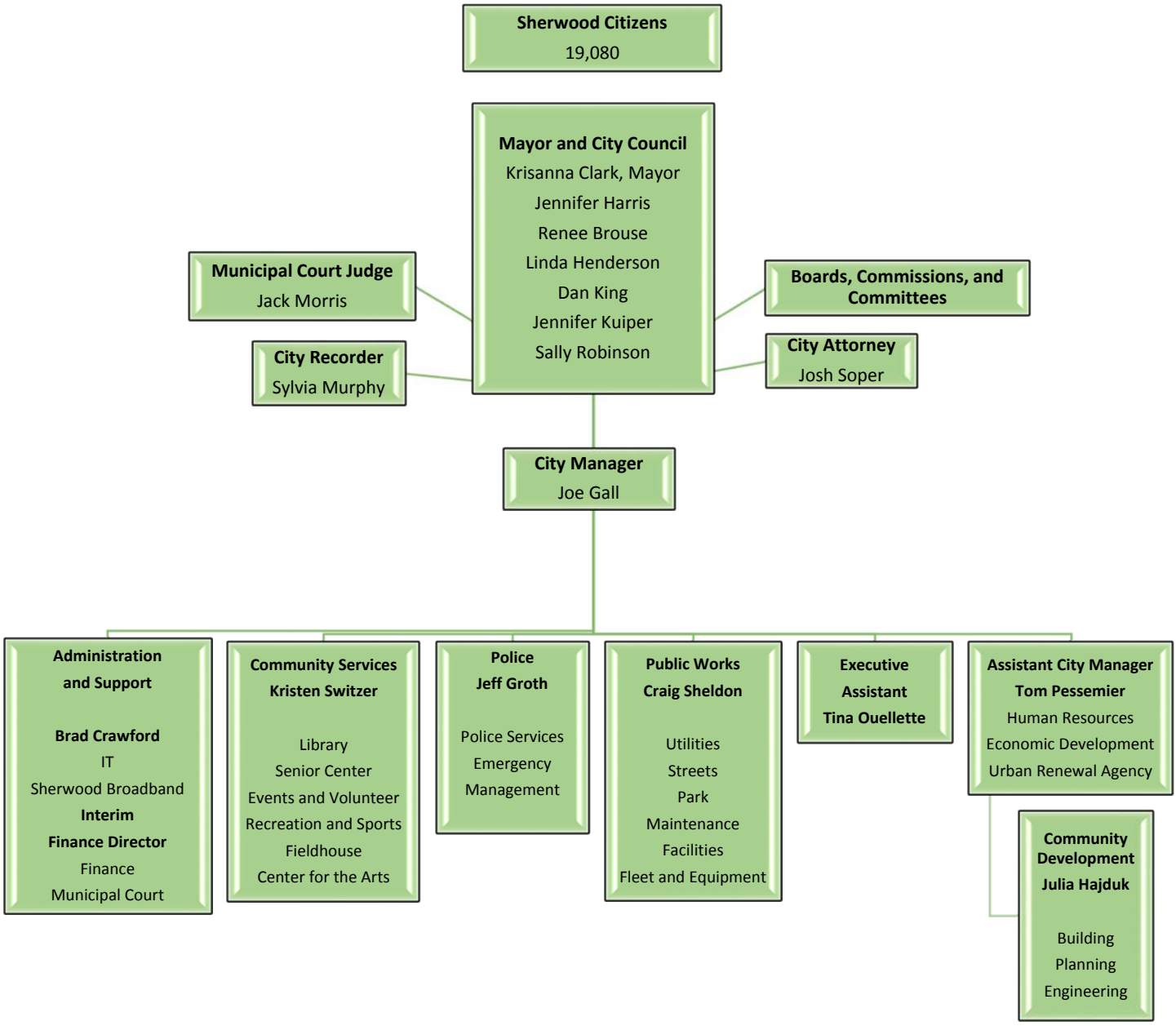
"The City of Sherwood will provide opportunity for responsible community development and growth."

Resident Well Being

"The City of Sherwood will facilitate the provision of services to encourage a balanced quality of life for its citizens."

Economic Development

"The City of Sherwood will promote responsible economic development which benefits the community."



A comprehensive list of 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 wishes 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 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 the preparing of 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 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.

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, 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 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 is 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

Budget Preparation (Nov-Jan)	•Forecasts Updated •Assumptions Developed •Budget Calendar Prepared
Budget Requests (Jan-Feb)	•Departments Prepare and Submit Budgets to the Budget Officer
Proposed Budget (Mar-Apr)	•Department Budget Meetings with City Manager and Budget Officer
Budget Committee (May)	•Submit Proposed Budget •Committee Deliberates •Committee Approves Budget
Adopted Budget (June)	•Budget Hearing •Budget Adopted by City Council

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. However, long-term compensated absences are recorded only when payment is due.

Basis of Auditing

The audit, as reported in the Comprehensive Annual Financial Report (CAFR), 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 CAFR 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

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 Enterprise Funds. This includes City buildings, parks and trails, sports fields, and recreational facilities.

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

Enterprise

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 SDC's 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 SDC's charged on new construction.

Storm 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 SDC's charged on new construction.

Telecommunications Fund – Accounts for communication services provided to customers. Services within this utility are primarily sold and managed through third-party service providers.

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

General Government					
Appropriation Level	**General Fund (Major)**	**General Construction (Major)**	**Debt Service (Non-Major)**	**Street Operations (Major)**	**Street Capital (Major)**
Administration City Council City Recorder City Manager City Attorney Information Technology Human Resources Finance/Court	X				
Community Development Planning Building Engineering	X				
Police Services	X				
Community Services Library Events & Volunteers Fieldhouse/Sports Recreation Center for the Arts	X				
Public Works Facilities Fleet & Equipment Parks Maintenance	X				
General Construction		X			
Debt Service			X		
Street Operations				X	
Street Capital					X
Debt Service	X	X	X	X	X
Transfers Out	X	X	X	X	X
Contingency/Reserve	X	X	X	X	X

Enterprise				
Appropriation Level	**Water (Major)**	**Sanitary (Major)**	**Storm (Major)**	**Telecommunications**
Operations	X	X	X	
Capital	X	X	X	
Telecommunications				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

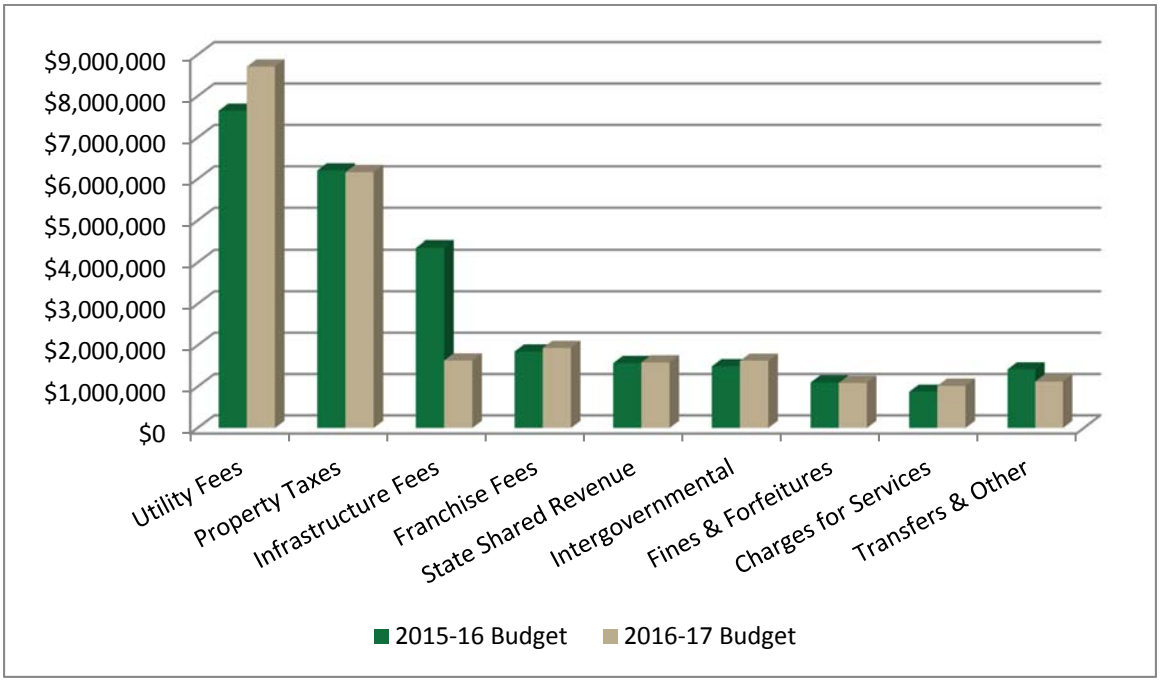
	Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16	Approved Budget 2016-17
Utility Fees	$ 7,614,312	$ 8,275,244	$ 7,648,238	$ 8,714,774
Taxes	5,479,058	5,680,787	6,208,282	6,167,807
Infrastructure Fees	3,772,275	732,522	4,355,175	1,635,409
Franchise Fees	1,592,483	1,544,203	1,851,200	1,938,000
State Shared Revenue	1,512,951	1,582,817	1,571,200	1,588,050
Intergovernmental	3,061,760	1,287,769	1,494,716	1,627,024
Fines and Forfeitures	1,029,052	1,047,358	1,100,000	1,091,778
Charges for services	1,142,660	789,708	875,733	1,021,241
Interest and Other Revenue	399,746	362,500	361,514	398,887
Transfers In	106,239	163,299	877,870	725,655
Sale of Fixed Assets	-	22,436	-	-
Inter fund Loan Payments	147,431	148,359	179,874	-
Total Current Resources	$25,857,969	$21,637,002	$26,523,802	$24,908,625
Beginning fund balance	18,983,499	24,105,236	21,522,829	22,003,809
Total Resources	**$44,841,468**	**$45,742,238**	**$48,046,631**	**$46,912,434**

Detail of Transfers between funds:

	Transfer From:	**Transfer To:**	
	Fund	General Construction	General Fund
1	Street Capital Fund	165,371	-
2	Water Fund	-	32,259
2	Sanitary Fund	-	19,831
2	Storm Fund	-	35,597
2	Street Operations Fund	-	72,597
3	Storm Operations Fund	-	-
	Total	$ 165,371	$ 160,284

Purpose:

1 Transfer for Cedar Creek Trail Construction
2 Transfer to the Fleet dept for fuel and equipment replacement
3 Transfer operational revenues for capital use



All Revenue for all Funds as a Percent

35% 25% 8% 7% 7% 6% 4% 4% 3%

Utility Fees	35%	Infrastructure Fees	7%	Charges for Services	4%
Property Taxes	25%	Intergovernmental	7%	Fines & Forfeitures	4%
Franchise Fees	8%	State Shared Revenue	6%	Transfers & Other	3%

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 three categories:

1. *Operating Contingency* is budgeted at 5% of operational revenue in the operating funds. Contingency funds can be spent once authorized by a supplemental budget or transfer appropriation.
2. *Un-appropriated* ending fund balance can only be spent in an emergency created by civil disturbance or natural disaster.
3. *Reserved for future years* are total sources less total expenses, contingency, and un-appropriated ending balance. 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.

Effect of the Sherwood Urban Renewal Agency

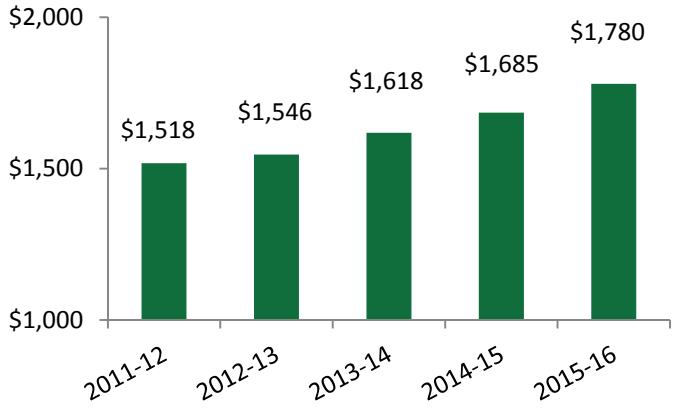
The Urban Renewal District (URD) is a geographic area within the City of Sherwood, defined in the Urban Renewal Plan. The purpose of the district is to eliminate blight and create an environment in which the private sector may develop uses consistent with the goals of the Urban Renewal Plan. The District borrows money to fund infrastructure and other improvements, receives property taxes calculated on the increased assessed values, and uses the taxes to pay debt service on the borrowings.

The Urban Renewal Agency began operations in 2001-02. The assessed value in the district was determined at that date 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 URA receives 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 URA incremental value.

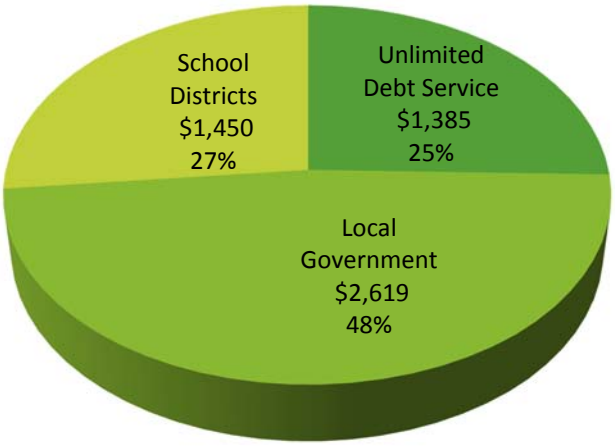
Property tax for the URA is a portion of the permanent rate levy for the City and each overlapping tax district, not an addition to it. The amount of tax for the URA is *determined* by the incremental assessed value in the Urban Renewal District, but the tax is *collected* by dividing the City's (and each taxing entity's) permanent rate levy. Thus, tax for the URA appears on each tax bill in Sherwood, not just those in the URD. Absent the URA, the tax would go to the City and other taxing districts -- but without urban renewal efforts and expenditures, the assessed values presumably would not have increased.

The URD will cease to exist after it has incurred and repaid the maximum indebtedness specified in the plan; $ 45,133,469.

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



Average Annual Property Tax on a $300,000 Home in Sherwood



Local Governments include:

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

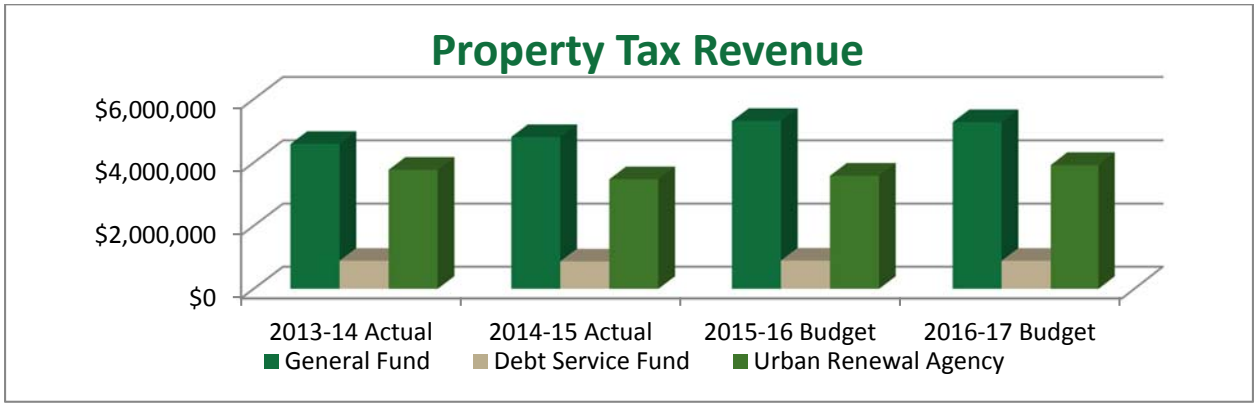
School Districts include:

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

Property Tax Allocation

Unlimited debt service 25% | School Dist 25% | City of Sherwood 17% | Washington Cnty 14% | Sherwood URA 5% | TVFR 10% | Other 3%

Property taxes represent approximately 46% of General Fund revenue.



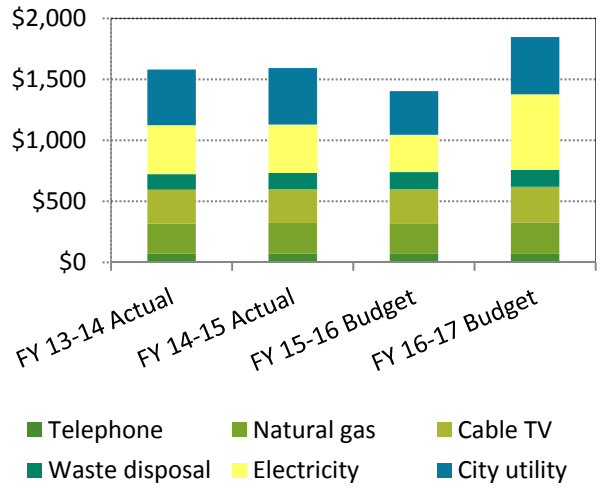
Infrastructure Development Fees

These are fees for private development plan review and inspection and system development charges (SDC's) on new construction. SDC's 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.

Franchise Fees/Privilege Taxes
(shown in $1,000's)



Fines and Forfeitures

These fines are for traffic infractions, municipal code violations, and library fines. Revenue estimates are based on the prior year actuals.

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 plus an inflationary increase

Transfers and Other Revenue

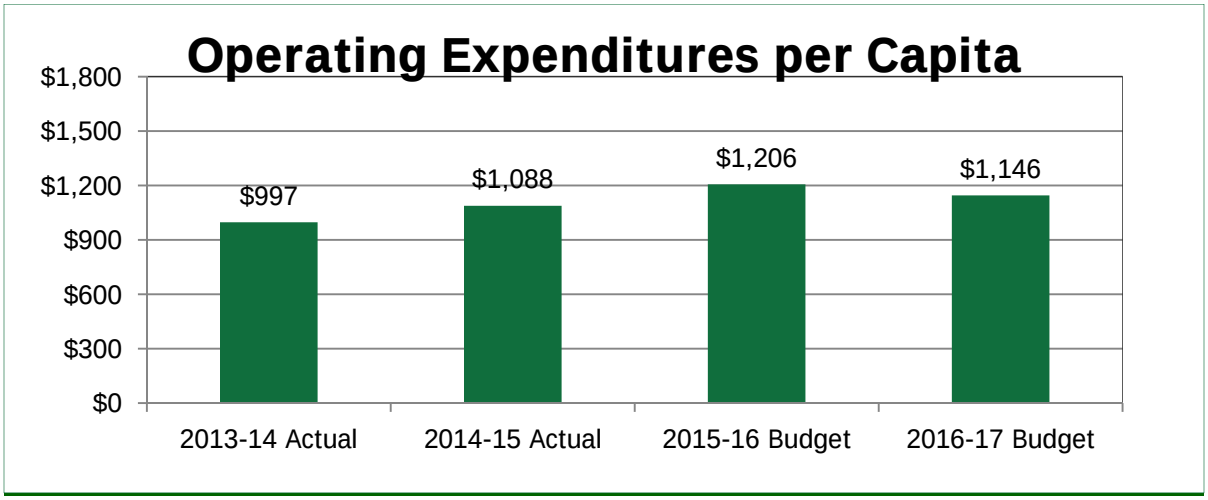
- Transfers in from other funds
- Interest earned on bank accounts
- Sale of fixed assets
- Proceeds from the issuance of debt

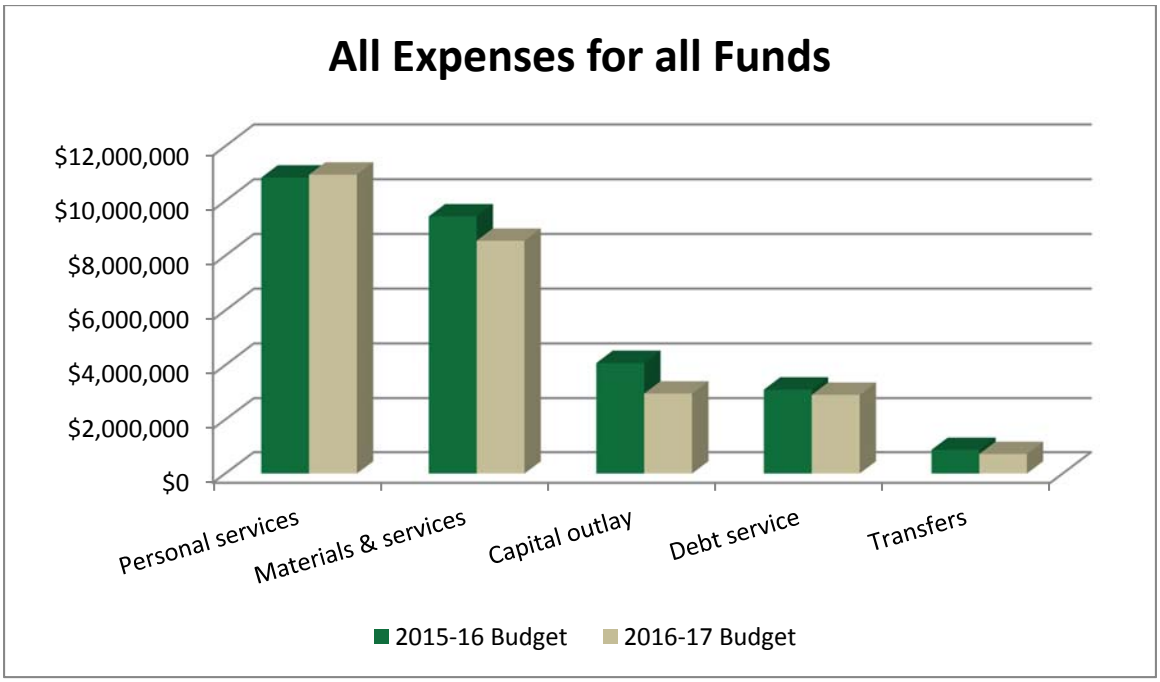
City-Wide Expenses by Category

Summary of Expenditures by Category

	Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16	Approved Budget 2016-17
Personal Services	9,014,929	9,322,134	10,848,261	10,992,657
Materials and Services	6,466,012	7,233,883	9,433,801	8,553,580
Capital Outlay	1,621,181	3,837,350	4,076,281	2,885,657
Debt Service	3,068,987	3,070,174	3,103,911	2,912,547
Transfers Out	286,225	163,299	877,870	725,655
Total Current Expenses	$20,457,332	$23,626,839	$28,340,124	$26,070,096
Ending fund balance	24,384,136	22,115,399	19,706,507	20,842,338
Total Uses	**$44,841,468**	**$45,742,238**	**$48,046,631**	**$46,912,434**

City-wide operating costs are budgeted to decrease 3.0% in FY2016-17. Population increased by 385 people resulting in a decrease in cost per capita for our citizens.





All Expenses for all Funds as a Percent

Personal services 41%

Materials & services 33%

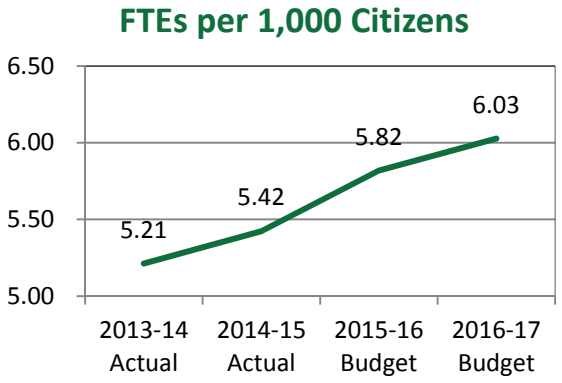
Capital outlay 11%

Debt service 11%

Personal Services

Full-Time Equivalent (FTE)

The following compares City staffing to population growth.



Positions added in this budget are below:

- 1 Telecom Senior Network Engineer
- .5 Youth Services Librarian
- .2 Librarian Assistant II

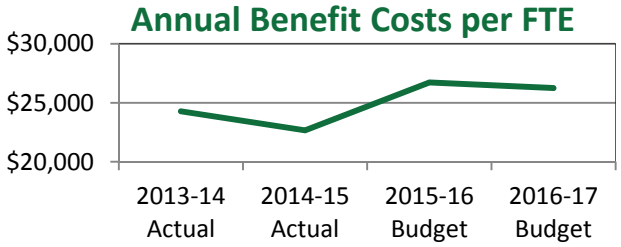
Wages

The budget includes a 0.7% cost of living increase as of July 1 for all employees.

Benefits

The major benefits are health insurance and PERS. Employee insurance costs are budgeted to increase an average of 5.7% in 2016-17.

Overall benefit costs continue to increase; the average cost of benefits per employee follows:



The most recently adopted PERS rates for the City of Sherwood and the prior two fiscal years are:

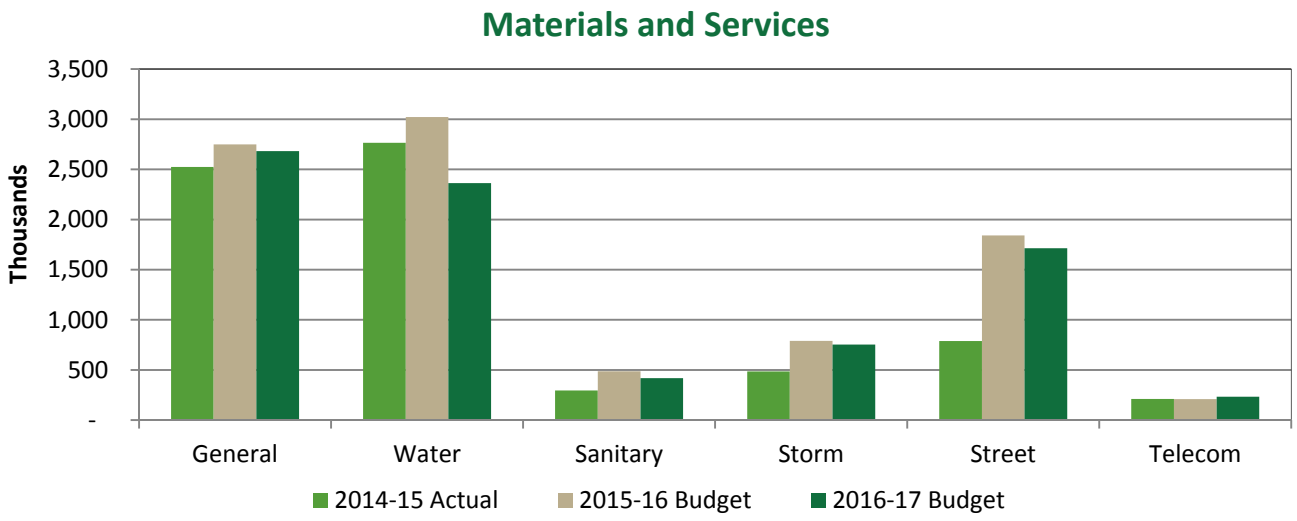
	FY14-15	FY15-16	FY16-17
Tier 1 & 2	16.01	17.15	17.15
OPSRP	10.81	10.81	10.81
OPSRP Police	13.54	14.92	14.92

Materials and Services

Materials and services include costs for:

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

The change in materials and services from FY15 to FY16 are mainly due to work related to the new Parks, Facilities, and Fleet/Equipment Replacement plans. Materials and services costs are relatively consistent from FY16 to FY17.



Capital Outlay

Capital outlay has two components: Operations and capital projects. This section will cover the capital outlay for operational purposes only. The capital project plan can be found on page 35.

Capital outlays for operations are single purchases that are budgeted within the operational budgets of the City whose value exceeds $5,000. The significant FY16 capital outlay expenditures are:

Program	Purchase	Cost
Fleet	Replace Two Police Cars	81,000
Fleet	Replace Two Vehicles (Storm, Streets, Water)	48,000
Fleet	Replace Parks/Streets Equipment	36,800
IT	Storage for Security Video	35,000
Finance	Finish Implementation of New Finance System	56,500
Water Operations	Fire Flow @ Senior Center	36,000
Water Operations	Routine Water Line Replacement	50,000
Water Operations	Upgrade to SCADA System	75,000
Storm Operations	Pipeline Repairs on Paving Projects	284,000
Storm Operations	Culvert/Ditch Lines Catch Basins	46,000
Telecom	Fiber Construction	50,000
Total Capital Outlay		$798,300

Description of Long-Term Debt

The City's debt is separated into two categories: governmental activities and enterprise activities.

Governmental activities include the following:

- General Obligation Bonds for the construction of the Recreational Center and Police Station.
- Long-term loan for the expansion of the Recreational Center and Snyder Park.
- Four long term loans on behalf of the Sherwood URA for capital projects

There are intergovernmental agreements for the URA to make the debt service payments on the four URA loans used to construct Capital assets.

Enterprise activities include three loans for the water project to provide a long-term water solution for the City.

Sherwood's Aa3 rating for General Obligation Debt was affirmed by Moody's in September 2012 in anticipation of a new bond issue. At the same time Moody's affirmed the City's Full Faith and Credit obligations at A1. No "outlook"

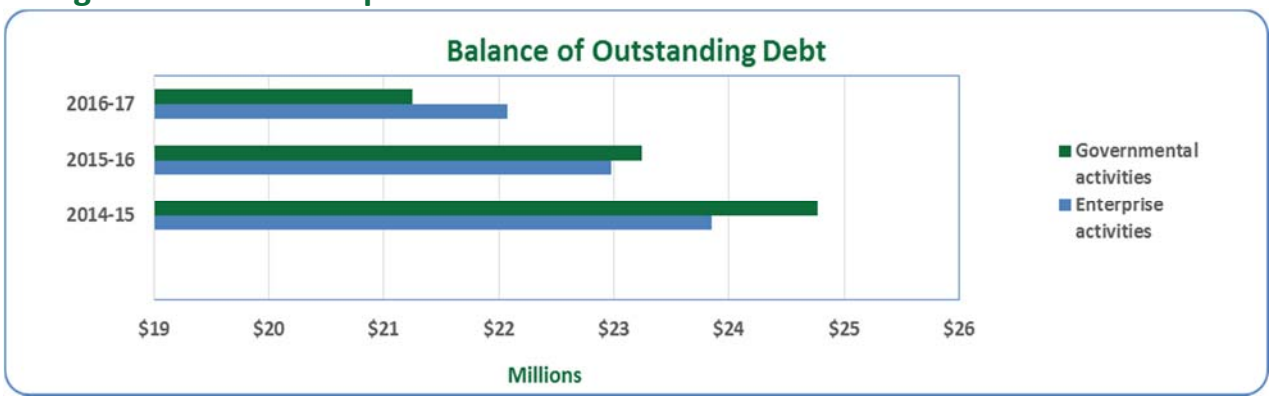
General Obligation Bond Limitations

Total assessed value on January 1, 2016:	$ 1,683,945,099
Debt limitation: 3% of total assessed value	50,518,353
Debt outstanding at June 30, 2016:	
General obligation bonds outstanding	1,835,000
Less amount available for repayment of GO bonds	(1,708)
Net debt outstanding that is subject to limitation	1,833,292
Amount of GO bonds that could be issued	$ 48,685,061

Description of Long-Term Debt

	Original Amount	Outstanding June 30, 2016	Principal Pmt FY 2016/17
Governmental activities			
General Obligation Bonds			
2004 A&B Refunding (interest 1-3.8%)	$6,045,000	$ 600,000	$ 600,000
2011 Police Refunding (interest 2-4.04%)	2,305,000	1,235,000	230,000
Long-term Loans:			
2001 Teen Ctr. Expansion (interest 2.76-5.4%)	1,970,000	180,000	180,000
Long-term Loans URA:			
2006 URA Streets #2 (3.66% -4.45%)	6,400,000	4,170,133	307,325
2010 URA Cannery & Streets (interest 4.65%)	7,065,000	5,580,000	285,000
2010 URA Cannery Projects (interest 0.55-2.0%)	5,898,888	5,898,888	1,133,521
2012 Civic bldg & Street Refunding (interest 3.0%)	5,245,000	3,585,000	455,000
Enterprise activities			
Long-term Obligations for Enterprise activities			
2008 SDW Water Reservoir (interest 3.55%)	6,000,000	4,615,665	260,223
2009 SDW Water Pipeline (interest 3.83%)	6,000,000	4,887,905	247,663
2011 Water Projects (interest 2-5%)	14,165,000	12,575,000	415,000
Total		$ 43,327,591	$ 4,113,732

Long-Term Debt Principal and Interest Schedule



	General Obligation Bonds		City Loans				
	2004 A&B Refunding	2011 Police Facility Refunding	2001 YMCA		2008 SDW Water Reservoir	2009 SDW Water Pipeline	2011 Bonds for Water
Original Amount	$ 6,045,000	$ 2,305,000	$ 1,461,740	$ 508,260	$ 6,000,000	$ 6,000,000	$ 14,165,000
Balance at 6/30/16	600,000	1,235,000	133,200	46,800	4,615,665	4,887,905	12,575,000
Payment Source	Property taxes		Rent of Building	Parks SDC's	Water Rates	Water Rates	Water Rates
Paying Fund	Debt Service		General	General Construction	Water	Water	Water
Year Ending June 30							
2017	622,500	268,800	136,796	47,983	424,079	434,870	977,519
2018	-	271,750	-	-	424,079	434,870	980,069
2019	-	269,475	-	-	424,079	434,870	977,169
2020	-	270,700	-	-	424,079	434,870	979,569
2021	-	270,300	-	-	424,079	434,870	981,169
2022-2026	-	-	-	-	2,120,395	2,174,350	4,907,294
2027-2031	-	-	-	-	1,696,316	2,165,326	4,896,494
2032-2036	-	-	-	-	-	-	4,897,250
	$ 622,500	$ 1,351,025	$ 136,796	$ 47,983	$ 5,937,106	$ 6,514,026	19,596,532

	City Loans for Sherwood Urban Renewal Agency Projects					
	2006 Downtown Streets	2010 Streets & Cannery	2010 Cannery	2012 City Hall/Street Refinancing	Total Debt on behalf of URA	Total Debt to Outside Parties
Original Amount	$ 6,400,000	$ 7,065,000	$ 5,898,888	$ 5,245,000	$ 24,608,888	$ 61,093,888
Balance at 6/30/16	4,170,133	5,580,000	5,898,888	3,585,000	19,234,021	43,327,591
Payment Source		Tax Increment				
Paying Fund		URA Operations				
Year Ending June 30						
2017	483,419	551,580	1,251,499	552,356	2,838,854	5,751,401
2018	483,220	552,045	1,251,498	553,481	2,840,244	4,951,012
2019	482,619	551,745	1,251,499	554,156	2,840,019	4,945,612
2020	481,619	555,680	1,251,498	549,456	2,838,253	4,947,471
2021	484,863	553,595	1,251,499	554,306	2,844,263	4,954,681
2022-2026	2,417,626	2,764,581	-	1,208,403	6,390,610	15,592,649
2027-2031	484,156	2,215,523	-	-	2,699,679	11,457,815
2032-2036	-	-	-	-	-	4,897,250
	$ 5,317,522	$ 7,744,749	$ 6,257,493	$ 3,972,158	$ 23,291,922	$ 57,497,890

Capital Improvement Plan

A portion of the total City budget is for capital projects for building or improving the City infrastructure to handle growth. The projects and their total costs are detailed below. Expenditures for capital projects may vary dramatically between years, depending on the particular projects in process.

City of Sherwood Five Year Capital Improvement Plan (FY17 Through FY21)

Transportation	Estimated Cost	16/17	17/18	18/19	19/20	20/21
Langer Farms Parkway pedestrian crossing (construction)	135,500	89,737	-	-	-	-
Oregon St. sidewalk infill	225,000	-	225,000	-	-	-
Meinecke Road/Hwy 99W intersection improvements	5,000	5,000	-	-	-	-
Edy Road/Borchers Road intersection (pre-design)	50,000	50,000	-	-	-	-
Edy Road/Borchers Road intersection (construction)	2,000,000	-	-	-	500,000	1,500,000
Oregon St. improvements (pre-design)	50,000	50,000	-	-	-	-
Oregon St. improvements (construction)	6,155,000	-	-	500,000	5,655,000	-
Sunset Boulevard/Pine St. intersection improvements	6,000	6,000	-	-	-	-
City Transportation SDC and Rate Study	150,000	5,609	-	-	-	-
Demolition of derelict house on City property	15,000	15,000				
Oregon St/Tonquin Rd intermediate improvements	42,000	42,000	-	-	-	-
Oregon St @ Tonquin & Murdock improvements	2,624,000	-	500,000	-	2,124,000	-
	$ 11,457,500	$ 263,346	$ 725,000	$ 500,000	$ 8,279,000	$ 1,500,000
Storm	**Estimated Cost**	**16/17**	**17/18**	**18/19**	**19/20**	**20/21**
Columbia Street Water Quality Facility Phase II Const.	550,000	228,963	-	-	-	-
Storm System Master Plan update	160,017	6,000	-	-	-	-
Oregon St Regional Stormwater Facility (pre-design)	35,000	35,000	-	-	-	-
2nd & Park St. Stormwater Facility rehab (design)	35,000	35,000	-	-	-	-
Gleneagle Drive Storm Water Facility	120,000	-	120,000	-	-	-
Gleneagle Village Storm Water Facility	120,000	-	120,000	-	-	-
Glencoe Storm Water Facility	500,000	-	-	100,000	-	-
Edy Road Storm Water Facility	285,000	-	-	-	285,000	-
Saint Charles (North) Storm Water Facility	85,000	-	-	-	85,000	-
Saint Charles (south) Storm Water Facility	95,000	-	-	-	95,000	-
Murdock Road (South) Storm Water Facility	240,000	-	-	-	-	240,000
West Division Storm Water Facility	150,000	-	-	-	-	150,000
	$ 2,375,017	$ 304,963	$ 240,000	$ 100,000	$ 465,000	$ 390,000
Sanitary	**Estimated Cost**	**16/17**	**17/18**	**18/19**	**19/20**	**20/21**
Sunset Blvd & Pine St. sewer extension	252,260	239,260	-	-	-	-
Sanitary Sewer Master Plan update and SDC rate study	185,712	14,130	-	-	-	-
Old Town mid-block sewer point repair	20,000	20,000	-	-	-	-
Old Town laterals	40,000	-	-	-	-	40,000
Washington Street sewer rehabilitation	52,750	-	-	52,750	-	-
Gleneagle Drive sanitary sewer rehabilitation	49,850	-	49,850	-	-	-
SW Schaumburg Dr/Division sanitary sewer rehabilitation	388,298	-	-	-	388,298	-
Rock Creek Trunk Capacity upgrade Phase 1 and 2	1,200,000	-	-	-	-	1,200,000
	$ 2,188,870	$ 273,390	$ 49,850	$ 52,750	$ 388,298	$ 1,240,000
Water	**Estimated Cost**	**16/17**	**17/18**	**18/19**	**19/20**	**20/21**
Brookman expansion - SW Sherwood to Hwy 99	68,000	-	68,000	-	-	-
WTP Master Plan with TVWD	70,000	15,000				
Update Resiliency plan	150,000	-	150,000	-	-	-
Brookman expansion - Segment B	204,000	-	-	204,000	-	-
Brookman expansion - Segment C	239,000	-	-	239,000	-	-
TEA expansion-loop with Oregon St/Main - Segment A	154,000	-	-	154,000	-	-
SW Sherwood PRV	150,000	-	-	150,000	-	-
Upgrade water management and conservation plan	150,000	-	-	150,000	-	-
TEA expansion-loop with Oregon St/Main - Segment B&C	702,000	-	-	-	702,000	-
TEA expansion-loop with Oregon St/Main - Segment D-F	607,000	-	-	-	-	607,000
	$ 2,494,000	$ 15,000	$ 218,000	$ 897,000	$ 702,000	$ 607,000
General Construction	**Estimated Cost**	**16/17**	**17/18**	**18/19**	**19/20**	**20/21**
Cedar Creek Trail-Segment 8 & 9 design and construction	1,070,371	165,371	572,162	-	-	-
Woodhaven Park construction	954,025	766,974	-	-	-	-
Parks Master Plan and SDC Update	175,000	175,000	-	-	-	-
Cedar Creek Trail - Segment 11 design and construction	2,738,000	-	-	500,000	-	-
Cannery Square restroom installation	130,000	130,000	-	-	-	-
Dog Park design - North of Hwy 99	12,000	12,000	-	-	-	-
Skate Park design	12,000	12,000	-	-	-	-
	$ 5,091,396	$ 1,261,345	$ 572,162	$ 500,000	$ -	$ -
Total Annual Expenditures	**$ 23,606,783**	**$2,118,044**	**$1,805,012**	**$2,049,750**	**$ 9,834,298**	**$ 3,737,000**

Water Capital Projects

The Water Fund collects SDC's and user charges for water infrastructure expansion and capital construction.

Water Treatment Plant Master Plan: This is a joint project with other jurisdictions to update the Wilsonville Water Treatment Plant Master Plan. This project is being managed by Tualatin Valley Water District (TVWD) with input from partners and will identify long term needs of the treatment plant. No staffing needed. No reduction in maintenance costs.

Sanitary Capital Projects

The Sanitary Fund collects SDC's for sanitary infrastructure expansion.

Sunset Boulevard Sanitary Sewer Extension Project: This project consists of extending existing City sanitary sewer mainline to provide access to existing development properties which are currently on sanitary septic tank systems. No additional staffing required. $110 every six (6) years to TV the line and $100 every four (4) years to clean the line. $100 every two (2) years for manhole inspections.

Sherwood Sanitary Sewer SDC and Rate Study: This project consists of using updated sanitary sewer system master plan to perform a needs analysis in reviewing and updating the sanitary sewer system SDC's and Rates. No additional staffing required. This will identify maintenance projects that will need to be completed in a 20 year timeframe.

Old Town mid-block sewer point repair: This project consists of designing and constructing a point repair to overcome an obstruction that impedes correct operation of the sanitary sewer conveyance system. This obstruction creates a health and safety issue for the local residents and businesses who must rely on the system for sanitary waste disposal.

Storm Capital Projects

The Storm Fund collects SDC's for storm infrastructure expansion and reserves a portion of user charges for capital construction.

Columbia Street Regional Storm Water Quality Facility**:** This project consists of constructing a downstream improvement required from the Phase 1 permitting process. Project includes installation of an improved bore pipe undercrossing of a Portland and Western Railroad track right- of-way. This project will remove an Oregon Fish and Wildlife (ODFW) identified fish habitat stream restriction. No additional staffing needed. Grate cleaning during winter storm events.

Cost will depend on number of events per year. $100 for inspection of the culvert each year. Future repair costs are unknown at this time.

Stormwater Master Plan: This project consists of reviewing updated storm water master plan and identifying projects needs list. From the needs analysis, the existing storm water System

Development Charges (SDC) and Rates will be reviewed and modified as needed. No additional staffing required. This will identify maintenance projects that will need to be completed in a 20-year timeframe.

Oregon Street Regional Storm Water Quality Facility: This project consists of developing planning level engineering design documents for identifying feasibility, costs, and systems requirements. This project is needed to initiate full project design and construction in future fiscal years. No additional staffing needed. Project is identified in the City's storm water master plan (RC-2).

2nd & Park Street Regional Storm Water Quality Facility Rehabilitation: This project consists of conducting design analysis and providing engineering design solution to existing regional water quality facility which is not meeting operational and regulatory requirements. No additional staffing needed. Reconstruction of facility anticipated to be conducted in future fiscal year.

General Construction Projects

The General Construction Fund collects system development charges for park infrastructure expansion.

Cedar Creek Trail Segment 8: This project consists of developing construction level plans, specifications, and construction cost estimates. Project funding from Regional Flexible Funds. Staffing needed to maintain new trail system.

Woodhaven Park Phase 2 Construction: This project consists of construction of the improvements developed from the Phase 2 design efforts for Woodhaven Park. Staffing could be needed depending on final design.

Parks Master Plan Update: This project consists of updating the existing Park master plan and creating a needs list of parks projects, which will be used to update the parks SDC's and Rates. No additional staffing needed at this time. This will identify projects over the next several years.

Cannery Square Restroom Installation: This project consists of design and construction of restroom facilities at Cannery Square. Additional cost for maintenance will only happen if the restroom facilities are built.

Dog Park Design: This project consists of identifying property on the north side of Highway 99 and completing the design. Additional cost for maintenance will only happen if the park is built. These costs will include 300 hours of labor, additional cost for doggie bags, trash removal, and bark chips depending on the use.

Skate Park Design: This project consists of completing design of a skate park. Additional cost for maintenance will only happen if the park is built.

Street Capital Projects

The Street Capital Fund relies on County traffic improvement fees and City system development charges.

Langer Farms Parkway Pedestrian Crossing: This project consists of developing engineering design plans and specification for use in constructing a Rectangular Rapid Flashing Beacon (RRFB) pedestrian crossing near the entrance drives of the Target site and Wal-Mart site. The project was not identified in the City's TSP, but by City Council as a community health and safety need.

Meinecke Road/Highway 99W Intersection Improvements: This project consists of intersection signal phasing changes. Signal phasing changes include the eastbound and westbound left-turn phasing on Meinecke Road to Highway 99W, from permitted to permitted/protected. Additionally, the existing green timing of northbound and southbound through movements on Highway 99W will remain unchanged. No ongoing maintenance costs are needed.

Edy Road/Borchers Road Right-In/Right-Out and Eastbound Lanes: This project consists of conducting pre-design engineering to determine feasibility, costs, potential impacts, and private development coordination. The project is needed to initiate full project design and construction efforts in future fiscal years.

Oregon Street Improvements: This project consists of conducting pre-design engineering to determine feasibility, costs, and potential impacts to private development. The project is needed to initiate full project design and construction efforts in future fiscal years.

Sunset Boulevard/Pine Street Intersection Improvements: This project consists of restriping Sunset Boulevard at the Pine Street intersection to add eastbound and westbound left turn lanes.

Sherwood Transportation SDC, and Rate Study Project: From the TSP, the System Development Charges (SDC) and Rates will be reviewed and modified as needed. This will identify maintenance projects that will need to be completed in a 20-year timeframe.

Oregon Street and Oregon Street/Tonquin Road Project: This project consists of performing preliminary design work to establish preferred improvements and planning level cost estimates for budgeting purposes.

Actual 2013-14	Actual 2014-15 (restated)	Budget 2015-16		Proposed 2016-17	Approved 2016-17	Adopted 2016-17
			RESOURCES			
$18,983,499	$24,105,236	$21,522,829	Beginning fund balance	$22,003,809	$22,003,809	
			Revenue			
5,479,058	5,680,787	6,208,282	Taxes	6,167,807	6,167,807	
1,592,483	1,544,203	1,851,200	Franchise Fees	1,938,000	1,938,000	
79,979	81,573	65,000	Licenses and permits	77,000	77,000	
4,574,712	2,870,586	3,065,916	Intergovernmental	3,215,074	3,215,074	
8,676,993	8,983,379	8,458,971	Charges for services	9,659,015	9,659,015	
3,772,275	732,522	4,355,175	Infrastructure development	1,635,409	1,635,409	
1,428,799	1,409,858	1,461,514	Fines, interest and other	1,490,665	1,490,665	
25,604,299	21,302,908	25,466,058	Total revenue	24,182,970	24,182,970	
			Other sources			
106,239	163,299	877,870	Transfers in	725,655	725,655	
147,431	148,359	179,874	Interfund loan payments	-	-	
253,670	334,094	1,057,744	Total other sources	725,655	725,655	
44,841,468	**45,742,238**	**48,046,631**	**Total resources**	**46,912,434**	**46,912,434**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
6,073,481	6,287,540	7,126,182	Salaries and wages	7,216,684	7,238,750	
595,970	632,929	757,254	Payroll taxes	726,862	728,784	
2,345,478	2,401,664	2,964,825	Benefits	3,017,760	3,025,123	
9,014,929	9,322,134	10,848,261	Total personal services	10,961,306	10,992,657	
			Materials and services			
2,545,309	2,931,709	3,762,941	Professional & technical	3,416,881	3,416,881	
1,674,015	1,247,426	2,443,984	Facility and equipment	2,367,955	2,367,955	
1,321,446	1,479,997	1,609,673	Other purchased services	1,714,671	1,714,671	
766,960	1,072,760	1,239,217	Supplies	716,425	716,425	
29,141	35,034	38,850	Community activities	28,612	38,612	
221,582	514,344	385,006	Minor equipment	354,840	354,840	
(92,442)	(47,385)	(45,870)	Other materials & services	(55,804)	(55,804)	
6,466,012	7,233,883	9,433,801	Total materials & services	8,543,580	8,553,580	
			Capital outlay			
-	907,615	-	Land	-	-	
1,182,814	2,149,119	3,671,273	Infrastructure	2,728,357	2,653,357	
-	-	-	Buildings	-	-	
223,923	324,604	-	Other improvements	-	-	
70,936	166,571	104,000	Vehicles	129,000	129,000	
143,508	289,441	301,008	Furniture and equipment	103,300	103,300	
1,621,181	3,837,350	4,076,281	Total capital outlay	2,960,657	2,885,657	
17,102,121	20,393,367	24,358,343	Total expenditures	22,465,543	22,431,894	
			Debt service			
1,908,052	1,965,774	2,059,703	Principal	1,932,886	1,932,886	
1,160,935	1,104,399	1,044,208	Interest	979,661	979,661	
3,068,987	3,070,174	3,103,911	Total debt service	2,912,547	2,912,547	
			Other uses			
286,225	163,299	877,870	Transfers out	725,655	725,655	
286,225	163,299	877,870	Total other uses	725,655	725,655	
24,384,136	22,115,399	-	Ending Fund Balance	-	-	
-	-	998,777	Contingency	1,325,960	1,325,960	
-	-	18,707,730	Reserved for Future Years	19,482,729	19,516,378	
44,841,468	**45,742,238**	**48,046,631**	**Total requirements**	**46,912,434**	**46,912,434**	

	General Fund	General Construction Fund	Debt Service Fund	Street Operations Fund	Street Capital Fund	Water Fund	Sanitary Fund	Storm Fund	Telecom Fund	Approved 2016-17 Budget
RESOURCES										
Beginning fund balance	2,815,353	1,153,758	1,708	1,718,199	1,995,933	8,471,183	3,349,537	2,292,843	205,297	22,003,809
Revenue										
Taxes	5,276,507	-	891,300	-	-	-	-	-	-	6,167,807
Francise Fees	1,898,000	40,000	-	-	-	-	-	-	-	1,938,000
Licenses and permits	77,000	-	-	-	-	-	-	-	-	77,000
Intergovernmental	1,797,656	81,418	-	1,138,000	158,000	-	40,000	-	-	3,215,074
Charges for services	922,641	16,000	-	586,240	50,000	5,102,300	644,520	1,868,454	468,860	9,659,015
Infrastructure development	219,825	347,464	-	500	496,785	453,697	53,134	64,004	-	1,635,409
Fines, interest and other	1,382,390	6,000	1,750	10,325	13,000	46,000	19,000	11,000	1,200	1,490,665
Total revenue	11,574,019	490,882	893,050	1,735,065	717,785	5,601,997	756,654	1,943,458	470,060	24,182,970
Other sources										
Transfers in	160,284	165,371	-	-	-	-	-	400,000	-	725,655
Total other sources	160,284	165,371	-	-	-	-	-	400,000	-	725,655
Total resources	14,549,656	1,810,011	894,758	3,453,264	2,713,718	14,073,180	4,106,191	4,636,301	675,357	46,912,434
REQUIREMENTS										
Expenditures										
Personal services										
Salaries and wages	5,960,331	38,701	-	246,517	52,434	407,471	183,104	272,621	77,571	7,238,750
Payroll taxes	594,034	3,791	-	28,611	5,058	42,078	18,803	29,475	6,934	728,784
Benefits	2,503,210	14,810	-	95,335	21,110	172,627	81,999	109,859	26,173	3,025,123
Total personal services	9,057,575	57,302	-	370,463	78,602	622,176	283,906	411,955	110,678	10,992,657
Materials and services										
Professional & technical	1,030,542	187,000	-	202,500	5,609	1,512,300	127,555	336,375	15,000	3,416,881
Facility and equipment	1,124,435	-	-	1,148,970	15,000	44,000	1,500	5,000	29,050	2,367,955
Other purchased services	958,032	38	-	30,955	221	400,398	100,651	130,624	93,752	1,714,671
Supplies	384,775	60,000	-	59,200	-	116,400	15,150	60,900	20,000	716,425
Community activities	38,612	-	-	-	-	-	-	-	-	38,612
Minor equipment	202,540	90,000	-	14,550	-	9,750	10,250	12,750	15,000	354,840
Other materials & services	(1,047,479)	45,120	-	187,174	49,822	279,503	162,634	207,173	60,249	(55,804)
Total materials & services	2,691,457	382,158	-	1,643,349	70,652	2,362,351	417,740	752,822	233,051	8,553,580
Capital outlay										
Infrastructure	-	1,092,345	-	25,000	461,789	206,000	259,260	558,963	50,000	2,653,357
Vehicles	129,000	-	-	-	-	-	-	-	-	129,000
Furniture and equipment	93,300	-	-	-	-	-	-	-	10,000	103,300
Total capital outlay	222,300	1,092,345	-	25,000	461,789	206,000	259,260	558,963	60,000	2,885,657
Total expenditures	11,971,332	1,531,805	-	2,038,812	611,043	3,190,527	960,906	1,723,740	403,729	22,431,894
Debt service										
Principal	133,200	46,800	830,000	-	-	922,886	-	-	-	1,932,886
Interest	3,596	1,183	61,300	-	-	913,582	-	-	-	979,661
Total debt service	136,796	47,983	891,300	-	-	1,836,468	-	-	-	2,912,547
Other uses										
Transfers out	-	-	-	72,597	165,371	32,259	19,831	435,597	-	725,655
Total other uses	-	-	-	72,597	165,371	32,259	19,831	435,597	-	725,655
Contingency	578,701	-	-	86,753	-	424,525	32,526	179,952	23,503	1,325,960
Reserved for Future Years	1,862,827	230,223	3,458	1,255,102	1,937,304	8,589,401	3,092,928	2,297,012	248,125	19,516,378
Total requirements	14,549,656	1,810,011	894,758	3,453,264	2,713,718	14,073,180	4,106,191	4,636,301	675,357	46,912,434

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$ 2,964,868	$ 3,285,398	$ 3,109,754	Beginning fund balance	$ 2,815,353	$ 2,815,353	
			Revenue			
4,587,058	4,808,642	5,310,700	Taxes	5,276,507	5,276,507	
1,592,483	1,544,203	1,851,200	Franchise Fees	1,898,000	1,898,000	
79,979	81,573	65,000	Licenses and permits	77,000	77,000	
1,537,048	1,712,510	1,815,916	Intergovernmental	1,797,656	1,797,656	
1,024,657	652,763	789,933	Charges for services	922,641	922,641	
270,878	157,697	335,575	Infrastructure development	219,825	219,825	
1,259,076	1,292,763	1,368,614	Fines, interest and other	1,382,390	1,382,390	
10,351,180	10,250,152	11,536,938	Total revenue	11,574,019	11,574,019	
			Other sources			
-	-	84,870	Transfers in	160,284	160,284	
-	19,936	-	Sale of fixed assets	-	-	
147,431	148,359	179,874	Interfund loan payments	-	-	
147,431	168,295	264,744	Total other sources	160,284	160,284	
13,463,479	**13,703,845**	**14,911,436**	**Total resources**	**14,549,656**	**14,549,656**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
5,028,685	5,280,692	5,863,281	Salaries and wages	5,938,265	5,960,331	
485,122	525,983	616,597	Payroll taxes	592,112	594,034	
1,911,961	1,991,683	2,447,255	Benefits	2,495,847	2,503,210	
7,425,767	7,798,357	8,927,133	Total personal services	9,026,224	9,057,575	
			Materials and services			
1,188,563	1,166,861	1,144,174	Professional & technical	1,030,542	1,030,542	
673,218	724,711	1,019,647	Facility and equipment	1,124,435	1,124,435	
684,545	762,380	896,882	Other purchased services	958,032	958,032	
252,729	320,098	339,067	Supplies	384,775	384,775	
29,141	35,034	38,850	Community activities	28,612	38,612	
168,306	336,561	312,306	Minor equipment	202,540	202,540	
(851,386)	(820,700)	(1,002,270)	Other materials & services	(1,047,479)	(1,047,479)	
2,145,117	2,524,944	2,748,656	Total materials & services	2,681,457	2,691,457	
			Capital outlay			
15,192	200,387	25,000	Infrastructure	-	-	
40,980	126,608	104,000	Vehicles	129,000	129,000	
74,706	136,451	135,500	Furniture and equipment	93,300	93,300	
130,878	463,446	264,500	Total capital outlay	222,300	222,300	
9,701,762	10,786,747	11,940,289	Total expenditures	11,929,981	11,971,332	
			Debt service			
115,010	122,430	126,140	Principal	133,200	133,200	
23,336	17,149	10,574	Interest	3,596	3,596	
138,346	139,579	136,714	Total debt service	136,796	136,796	
			Other uses			
70,026	-	143,000	Transfers out	-	-	
70,026	-	143,000	Total other uses	-	-	
3,553,345	2,777,517	-	Ending Fund Balance	-	-	
-	-	533,049	Contingency	578,701	578,701	
-	-	350,000	Reserved for Future Years - Maint.	239,427	239,427	
-	-	1,808,384	Reserved for Future Years	1,664,751	1,623,400	
13,463,479	**13,703,843**	**14,911,436**	**Total requirements**	**14,549,656**	**14,549,656**	

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget	General Fund Resources	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
2,964,868	3,285,398	3,109,754	Beginning fund balance	2,815,353	2,815,353	
			Revenue			
4,587,058	4,808,642	5,310,700	Taxes	5,276,507	5,276,507	
1,592,483	1,544,203	1,851,200	Franchise Fees	1,898,000	1,898,000	
79,979	81,573	65,000	Licenses and permits	77,000	77,000	
1,537,048	1,712,510	1,815,916	Intergovernmental	1,797,656	1,797,656	
1,024,657	652,763	789,933	Charges for services	922,641	922,641	
270,878	157,697	335,575	Infrastructure development	219,825	219,825	
1,259,076	1,292,763	1,368,614	Fines, interest and other	1,382,390	1,382,390	
10,351,180	10,250,152	11,536,938	Total revenue	11,574,019	11,574,019	
			Other sources			
-	-	84,870	Transfers in	160,284	160,284	
-	19,936	-	Sale of fixed assets	-	-	
147,431	148,359	179,874	Interfund loan payments	-	-	
147,431	168,295	264,744	Total other sources	160,284	160,284	
13,463,479	13,703,845	14,911,436	**Total resources**	14,549,656	14,549,656	
			Requirements			
			Administration Division			
			Personal services			
1,133,222	1,141,201	1,366,214	Salaries and wages	1,343,095	1,343,095	
93,340	107,857	125,593	Payroll taxes	117,076	117,076	
409,194	437,926	597,485	Benefits	583,848	583,848	
1,635,755	1,686,983	2,089,292	Total personal services	2,044,019	2,044,019	
16.5	16.2	20.0	FTE	19.9	19.9	
			Materials and services			
537,436	475,362	465,000	Professional & technical	375,750	375,750	
251,898	219,242	81,800	Facility and equipment	85,800	85,800	
490,531	566,601	609,530	Other purchased services	643,853	643,853	
10,811	9,333	15,850	Supplies	28,550	28,550	
24,150	16,746	15,300	Community activities	10,300	20,300	
149,353	242,782	163,500	Minor equipment	141,000	141,000	
(862,307)	(751,199)	(832,602)	Other materials & services	(831,563)	(831,563)	
601,872	778,866	518,378	Total materials & services	453,690	463,690	
			Capital outlay			
63,350	108,059	101,000	Furniture and equipment	56,500	56,500	
63,350	108,059	101,000	Total capital outlay	56,500	56,500	
2,300,977	2,573,909	2,708,670	**Total Administration Expenditures**	2,554,209	2,564,209	
			Community Development			
			Personal services			
650,442	834,492	819,392	Salaries and wages	888,610	882,300	
57,348	74,865	79,440	Payroll taxes	83,074	81,795	
260,586	311,585	312,063	Benefits	352,126	350,863	
968,376	1,220,942	1,210,895	Total personal services	1,323,810	1,314,958	
9.7	12.9	15.5	FTE	16.0	16.0	
			Materials and services			
187,424	224,859	279,242	Professional & technical	182,500	182,500	
-	16	-	Facility and equipment	4,300	4,300	
66,617	55,879	67,817	Other purchased services	69,504	69,504	
3,205	4,895	6,070	Supplies	7,800	7,800	
10	80	50	Community activities	50	50	
-	199	17,500	Minor equipment	3,500	3,500	
(99,079)	(81,941)	(42,133)	Other materials & services	(97,558)	(97,558)	
158,177	203,987	328,546	Total materials & services	170,096	170,096	
1,126,553	1,424,929	1,539,441	**Total Community Dev. Expenditures**	1,493,906	1,485,054	

2013-14 Actual	2014-15 Actual	2015-16 Budget	General Fund Requirements Continued	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
			Police Sevices			
			Personal services			
1,951,114	1,924,474	2,052,509	Salaries and wages	2,025,129	2,053,505	
213,664	211,414	242,218	Payroll taxes	226,381	229,582	
786,560	765,715	897,001	Benefits	904,316	912,942	
2,951,338	2,901,602	3,191,728	Total personal services	3,155,826	3,196,029	
26.6	25.3	26.0	FTE	25.5	26.0	
			Materials and services			
228,587	245,442	222,000	Professional & technical	202,225	202,225	
76,904	71,460	18,000	Facility and equipment	21,000	21,000	
77,380	86,778	113,152	Other purchased services	127,722	127,722	
35,415	35,030	42,950	Supplies	64,425	64,425	
1,908	3,186	3,000	Community activities	4,500	4,500	
1,748	35,601	87,000	Minor equipment	7,000	7,000	
71,511	-	-	Other materials & services	-	-	
493,454	477,497	486,102	Total materials & services	426,872	426,872	
40,980	120,105	-	Vehicles	-	-	
11,356	-	10,000	Furniture and equipment	-	-	
52,336	120,105	10,000	Total capital outlay	-	-	
3,497,128	3,499,205	3,687,830	**Total Police Expenditures**	3,582,698	3,622,901	
			Community Services			
			Personal services			
730,767	805,418	956,224	Salaries and wages	1,016,510	1,016,510	
62,016	70,870	89,410	Payroll taxes	90,477	90,477	
233,848	256,597	369,855	Benefits	393,304	393,304	
1,026,631	1,132,885	1,415,489	Total personal services	1,500,291	1,500,291	
13.8	15.9	18.3	FTE	19.4	19.4	
			Materials and services			
46,965	72,436	65,800	Professional & technical	111,200	111,200	
-	-	2,500	Facility and equipment	1,750	1,750	
21,228	28,839	66,778	Other purchased services	75,820	75,820	
118,243	144,277	148,150	Supplies	165,450	165,450	
2,932	11,362	18,650	Community activities	11,912	11,912	
940	39,820	-	Minor equipment	6,140	6,140	
23,002	12,215	-	Other materials & services	-	-	
213,310	308,949	301,878	Total materials & services	372,272	372,272	
1,239,941	1,441,834	1,717,367	**Total Community Services Expenditures**	1,872,563	1,872,563	

2013-14 Actual	2014-15 Actual	2015-16 Budget	General Fund Requirements Continued	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
			Public Works			
			Personal services			
563,140	575,107	668,942	Salaries and wages	664,921	664,921	
58,754	60,977	79,936	Payroll taxes	75,104	75,104	
221,773	219,861	270,851	Benefits	262,253	262,253	
843,667	855,945	1,019,729	Total personal services	1,002,278	1,002,278	
11.9	13.8	23.5	FTE	23.2	23.2	
			Materials and services			
188,150	148,763	112,132	Professional & technical	158,867	158,867	
344,417	433,993	917,347	Facility and equipment	1,011,585	1,011,585	
28,789	24,283	39,605	Other purchased services	41,133	41,133	
85,055	126,562	126,047	Supplies	118,550	118,550	
141	3,658	1,850	Community activities	1,850	1,850	
16,265	18,159	44,306	Minor equipment	44,900	44,900	
15,487	225	(127,535)	Other materials & services	(118,358)	(118,358)	
678,303	755,644	1,113,752	Total materials & services	1,258,527	1,258,527	
			Capital outlay			
15,192	200,387	25,000	Infrastructure	-	-	
-	6,503	104,000	Vehicles	129,000	129,000	
-	28,392	24,500	Furniture and equipment	36,800	36,800	
15,192	235,281	153,500	Total capital outlay	165,800	165,800	
1,537,162	1,846,871	2,286,981	**Total Public Works Expenditures**	2,426,605	2,426,605	
			Unallocated Expenditures			
			Debt service			
115,010	122,430	126,140	Principal	133,200	133,200	
23,336	17,149	10,574	Interest	3,596	3,596	
138,346	139,579	136,714	Total debt service	136,796	136,796	
			Transfers out			
70,026	-	143,000	Transfers to General Const.	-	-	
70,026	-	143,000	Total Transfers Out	-	-	
3,553,345	2,777,519		Ending Fund Balance			
		533,049	Contingency	578,701	578,701	
		350,000	Reserved for Future Years - Maint.	239,427	239,427	
		1,808,384	Reserved for Future Years	1,664,751	1,623,400	
13,463,479	13,703,845	14,911,436	**Total requirements**	14,549,656	14,549,656	

Administration

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

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
			Revenue			
4,587,058	4,808,642	5,310,700	Taxes	5,276,507	5,276,507	
1,592,483	1,544,203	1,851,200	Franchise Fees	1,898,000	1,898,000	
68,754	(75)	-	Licenses and Permits	-	-	
481,780	521,871	528,000	Intergovernmental	544,700	544,700	
53,951	51,611	57,500	Charges for Services	65,800	65,800	
1,058,482	1,368,940	1,234,514	Fines, Interest, and Other	1,265,500	1,265,500	
147,431	148,359	179,874	Transfers in & Other Sources	-	-	
7,989,940	8,529,036	9,161,788	Total revenue	9,050,507	9,050,507	
			Expenditures			
1,635,755	1,686,983	2,089,292	Personal services	2,044,019	2,044,019	
601,872	778,866	518,378	Materials and services	453,690	463,690	
63,350	108,059	101,000	Capital outlay	56,500	56,500	
138,346	139,579	136,714	Debt service	136,796	136,796	
70,026	-	125,000	Transfers out & Other Sources	-	-	
2,509,349	2,713,488	2,970,384	Total expenditures	2,691,005	2,701,005	
16.5	16.2	20.0	FTE	19.9	19.9	

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 two years. 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, and similar to the City Council, holds regular business meetings.

2015-16 Highlights

- City Council Grand Opening of Sherwood Center for the Arts
- City Council 1st Annual participation in Portland Grand Floral Parade, 1st Place Mini Float Award
- City Council hiring of in-house City Attorney
- City Council creation of Police Advisory Board

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Increase transparency	Council meetings	24+	24	24
	Work sessions	20+	20	20
	Executive sessions	10+	10	10
	Conferences: Oregon Mayor's Assoc. Conf. (2) Or. League of Cities Annual Conf. NLC National League of Cities Conf. New Partners for Smart Growth	7	10	10
Training for Council members & Regional Meeting participation	Regional meetings: Regional Mayor's Meetings (12) Wa. Co. Coordinating Committee (12) Willamette River Water Coalition (4) Regional Water Providers Consortium (4) Southwest Corridor Steering Comm. (12) R1Act (6) Westside Transportation Alliance (12) Note: Meetings held monthly or quarterly	62	62	62

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.

2015-16 Highlights

- Managed separate budgets for the departments of the City Council and City Recorder
- Elections - Managed 1 Initiative Petition for proposed Charter Amendment
- Elections - Managed Annexation Proposal
- Managed 10+ Municipal Code amendments
- Coordinated Records Management Day at City Offices
- Supported Boy Scouts of America in earning merit badges by providing tours of government facilities and educating on government practices
- Supported City Council participation in Portland Rose Festival Parade
- Purge City records per State Records Retention Schedule

2016-17 Goals

- Conduct Review of current City Records Management System
- Make recommendation for implementation of City Wide Records Management System
- Draft City Records Management Policies, initiate implementation
- Purge City records per State Records Retention Schedule

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Adhere to public records law and respond to public records requests	Public records requests	21+	30	30
	Responded within 5 business days	21+	30	30
Develop and implement a Records Management program	Staff training on records management	2	2	2
	Coordinate records management days for all City offices	1	2	2
	Municipal Code updates	12	15	15
	Process Election Candidate fillings	2	4	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, along with the Assistant City Manager and 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.

2015-16 Highlights

- Completed construction of Snyder Dog Park
- Completed construction of phase one of the Community Garden
- Implemented live broadcasts of City Council and Planning Commission meetings
- Completed Police Staffing & Operations Study

2016-17 Goals

- Complete Feasibility Study to operate City-owned Recreational Center (City-wide Value – Quality Services)
- Complete a Compensation Study for all positions within organization (City-wide Value – Quality Services)
- Complete Phase Two improvements to Woodhaven Park (City-owned Value – Community Livability)
- Conduct two sessions of the Sherwood Citizens University program to increase citizen understanding of City government (City-wide Value – Citizen Participation)
- Continue to support enhanced programs and activities to engage the public on issues facing the community (City-wide Value – Citizen Participation)
- Continue to implement enhancements to City intranet to ensure efficient sharing of important information to employees (City-wide Value – Quality Services)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Actual	FY17 Projected
Increase communication with the public	Newsletter Frequency	Quarterly	Every Two Months	Every Two Months
	Number of Facebook Friends	N/A	1,077	1,500
	Number of Twitter Followers	N/A	210	350

Human Resources & Risk Management

The Human Resources department provides personnel support for all City employees. This department also includes recruitment, training and development, benefit, compensation, and salary classifications, and is responsible for managing and updating the City of Sherwood Employee Manual and Employee Policies. Manages two union contracts and leads employee relations. Risk Management is responsible for managing the policies and processing claims for workers' compensation, property, auto, equipment and liability insurance. This department also reviews and manages the City's benefit package to insure the best possible rates and protection for employees at a reasonable rate.

2015-16 Highlights

- Retained, recruited and trained a top quality work force
- Managed all lines of insurance coverage for the City
- Lead in Employee Relations
- Managed Union Contracts

2016-17 Goals

- Implement recruitment program to assist managers and hire new employees (City-wide Value – Fiscal Responsibility)
- Perform compensation study for all classes of employees (City-wide Value – Fiscal Responsibility)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Actual	FY17 Projected
Provide efficient external recruitment service	Number of applicants for all positions	785	808	750
	Working days for external recruitments	67.6 days	56 days	60 days
Perform facility inspections by Safety Committee to minimize unsafe conditions	Number of identified unsafe practices eliminated	1	0	2
Reduce the number and the cost of worker compensation claims	Number of accidents	3	4	2
	Time loss (days)	2	2	0
	Annual cost of worker compensation claims	$300	$0	$0

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.

2015-16 Highlights

- Began broadcasting and streaming live City Council and Planning Commission meetings
- Replaced the remaining Audio/Video equipment in the Council chambers
- Upgraded the cable access playout server to support high definition
- Completed several computer security projects and performed a security audit
- Upgraded all Police mobile computers and implemented new remote access
- Upgraded the City's entire GIS and Infor infrastructure (systems and applications)
- Made significant enhancements to the IT Service Management application

2016-17 Goals

- Move all staff to Office 365
- Implement Change Management within our IT operations
- Add cameras and A/V support to the City Hall and Police conference rooms
- Implement new end user security software
- Replace remaining Public Works field laptops
- Acquire part-time video producer services to improve cable access content
- Continue work on security related projects and policies
- Evaluate moving some City infrastructure to a cloud hosting provider

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Effectively maintain and support computer and informational systems throughout the City	Major Software Applications Supported	65	67	67
	Computer Systems Supported	230	250	250
	Network Systems Supported	50	52	52
	General Fund FTE	3.5	3.85	4
	Terabytes of data maintained and protected	5.5 TB	29 TB	32 TB
Productivity Through IT Service Management process improvement	Help desk tickets submitted	900	1,200	1200
	Help desk tickets resolved within 30 min.	No Data	10%	10%
	Satisfaction Rate: Good or better	No Data	98%	95%
	Training Hours	No Data	24	40

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.

2015-16 Highlights

- Received the GFOA Budget Award for the Fiscal Year 2015-16 budget document
- Submitted for the GFOA Award for Excellence in Financial Reporting for FY2014-15
- Managed finances as to keep the General Fund ending fund balance above the 20% goal for the seventh consecutive year.

2016-17 Goals

- Complete the implementation of the new Finance Software System (City-wide Value – Fiscal Responsibility)
- Begin the creation of a new Contracting and Procurement process (City-wide Value – Fiscal Responsibility)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Maintain high levels of financial integrity	Independent auditor opinion	Unqualified	Unqualified	Unqualified
	Number of GFOA reviewer comments on the CAFR	2	1	1
Deliver efficient, effective financial services	Credit rating	A1	A1	A1
	Actual cost to deliver financial services	$495,000	$538,700	$571,900
	Cost to deliver financial services as a % of total City budget	2%	1.9%	2.1%

Municipal Court

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

2015-16 Highlights

- Provide an Amnesty opportunity (City-wide Value – Fiscal Responsibility and Quality Services)

2016-17 Goals

- Continue to improve efficiencies and provide the best possible customer service.

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Manage an efficient and effective Municipal Court	Traffic violations	8,162	9,500	10,000
	Parking violations	296	225	250
	City Ordinance violations	33	40	40
	Total violations processed	9,080	11,125	9,600
	Number of court staff	3.5	3.5	3.5
	Number of violations processed annually per clerk	2,752	3,179	2,742
	Operating expenses	$556,953	$593,811	595,311
	Operating expenses per processed violation	$61.34	$53.38	$62.01

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.

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			Revenue			
-	79,008	63,000	Licenses and Permits	75,000	75,000	
16,453	105,121	202,147	Intergovernmental	95,100	95,100	
686,630	312,805	424,373	Charges for Services	517,011	517,011	
270,878	157,697	335,575	Infrastructure & Development fees	219,825	219,825	
-	2,724	800	Other Revenue	2,300	2,300	
973,961	592,448	1,025,895	Total revenue	909,236	909,236	
			Expenditures			
968,376	1,220,942	1,210,895	Personal services	1,323,810	1,314,958	
158,177	203,987	328,546	Materials and services	170,096	170,096	
1,126,553	1,424,929	1,539,441	Total expenditures	1,493,906	1,485,054	
9.7	12.9	15.5	FTE	16.0	16.0	

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.

2015-16 Highlights

- Completed the Sherwood West Preliminary Concept Plan
- Completed collection of the base data for the Draft Sherwood Housing Needs Analysis
- Participated in the Southwest Corridor Planning process
- Researched and put together a Recreational Marijuana regulation work program
- Shepherded proposed chicken regulations through a public process
- Improved public participation through the incorporation of social media and a series of community events
- Coordinated and participated with regional partners on issues of importance to the City of Sherwood

2016-2017 Goals

- Formalize a work plan and begin an update of the City of Sherwood Comprehensive Plan (City-wide Goal – Livability)
- Design, engineer, and permit phase 1 of the Cedar Creek Trail (City-wide Goal – Infrastructure)
- Complete and have ready regulations for recreational marijuana facilities in case a ban fails the November election (City-wide Goal – Policy)
- Continue managing the environmental review of the Tannery site (City-wide Goal – Infrastructure)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Meet State mandated deadlines for land use decisions and produce sound decisions	Perform completeness review within 30 days of submittal	100%	100%	100%
	Produce decisions within 120 days unless an extension was granted	100%	100%	100%
	Total number of site plan review applications	4	8	5
	Land use decisions made by City staff	9	10	8
	Land use decisions made by Planning Commission	3	8	4
	Land use decisions made by City Council	4	3	3
	Number of land use appeals	0	0	1
	% of staff recommendations upheld on appeal	N/A	N/A	100%
Improve clarity and effectiveness of Code	Major code amendment projects undertaken	3	2	1
	Routine code update/refinement projects	1	1	0

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.

2015-16 Highlights

- Issued permits, completed required inspections, and granted occupancy approval for 9 new restaurant/eating/drinking establishments
- Permitted and approved 12 new residential roof-top solar panel arrays, and a solar panel array that covers the entire roof area of Wal-Mart
- Completed occupancy approval for the Main Street residential sub-division

2016-17 Goals

- Complete re-organization of permit files, archiving, and document retention/destruction
- Complete annual state mandated training for staff

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Provide timely service	Building inspection performed same day	100%	100%	100%
	Plan review turnaround within 2 weeks' time for single family homes	100%	100%	100%
	Plan review turnaround within 2 weeks' time for commercial improvements	100%	98%	100%
	Plan review turnaround within 4 weeks' time for new commercial buildings	100%	100%	100%
Permits: Identify and track workload measures to enable appropriate staffing	Total number of permits	591	620	560
	New single-family homes	28	70	50
	New Multi-family homes	0	14 Units	82 Units
	Residential remodel/additions	36	15	15
	New commercial buildings	0	5	5
	Commercial tenant imprvmnts	61	40	20
	Miscellaneous (Mech, Plumb, AS)	466	520	500
	Number of inspections	2240	2400	2200

Engineering

The Engineering department plans, designs, and oversees construction of the City's Capital Improvement Projects (CIP's), which include streets, storm water 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.

2015-16 Highlights

- Commenced updating of the City's Stormwater Master Plan and Sanitary Sewer Master Plan and related SDC fees
- Commenced updating of the City's Transportation SDC and street fees
- Commenced engineering design work for removal of the downtown monuments
- Commenced engineering design work for the construction of a mid-block pedestrian crossing of Langer Farms Parkway
- Commenced engineering design work for construction of a public parking lot within downtown Sherwood
- Commenced engineering feasibility study for the Oregon Street/Tonquin Road intersection
- Completed engineering design for construction of sanitary sewer mainline extension in Pine Street and Sunset Boulevard
- Continued coordination of engineering design efforts for the Cedar Creek Trail project
- Completed construction of the Columbia Street Regional Stormwater Treatment Facility and related mitigation improvements
- Provided engineering design and construction contract oversight for the construction of the City Attorney's office within City Hall
-

2016-17 Goals

- Complete the Sanitary and Storm Master Plan updates (City-wide Goal – Infrastructure)
- Complete an SDC and rate study for transportation, sanitary, and storm (City-wide Value – Fiscal Responsibility)
- Create a traffic calming program to respond to citizen transportation concerns (City-wide Goal – Public Safety)
- Complete construction of the public parking lot within downtown Sherwood (City-wide Goal – Community Livability)
- Complete construction of the Pine Street & Sunset Boulevard sanitary sewer extension (City-wide Goal – Infrastructure)
- Complete construction of the Langer Farms Parkway Pedestrian Crossing (City-wide Goal – Public Safety)

- Complete removal of the downtown monuments (City-wide Goal – Public Safety)
- Construct improvements recommended in the Oregon Street/Tonquin Road feasibility study (City-wide Goal – Public Safety)
- Conduct preliminary design and feasibility study of the Edy Road and Borchers Drive intersection improvements transportation project (City wide Goal – Infrastructure).
- Commence design of the Rock Creek Sanitary Sewer Trunk Line CapaCity Upgrade Phase 2 project (City wide Goal – Infrastructure)
- Initiate City-wide traffic count database of all collector and arterial streets within Sherwood City limits. (City-wide Goal – Livability)
- Continue with design of the Ice Age Tonquin Trail project (City wide Goal – Livability)
- Commence preliminary design and feasibility analysis of the Edy Road/Borchers Drive Intersection Improvement project (City wide Goal – Public Safety)

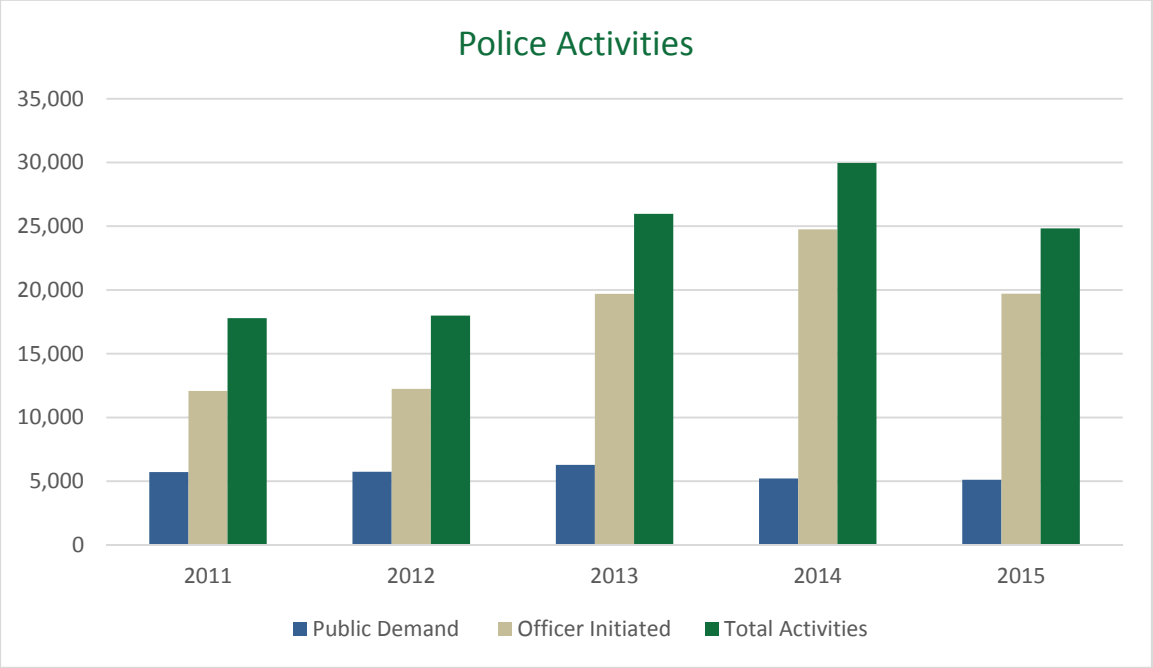
Performance Measures

Strategy	Measures	FY15 Actual	FY16 Actual	FY17 Projected
Provide professional infrastructure design and management services	Capital projects designed, managed, and/or inspected	12	11	11
	Public improvement projects managed & inspected	6	3	15
	Private development pre-applications reviewed	12	5	10
	Private development applications reviewed for final approval	10	5	10
Protect infrastructure and right-of-ways. Enforce engineering design and construction standards	Right-of-way permits issued	55	53	65
	SFR lot ESC plan reviews performed	25	23	30
	SFR lot ESC inspections performed	50	250	275
	ESC inspections performed under Compliance Agreement projects	100	272	300

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.

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			Revenue			
11,225	2,640	2,000	Licenses and Permits	2,000	2,000	
64,172	86,020	67,012	Intergovernmental	67,832	67,832	
7,216	14,022	7,500	Charges for Services	5,500	5,500	
1,375	875	6,000	Other Revenue	2,750	2,750	
-	7,691	-	Transfers in & Other Sources	-	-	
83,988	(64,352)	82,512	Total revenue	78,082	78,082	
			Expenditures			
2,951,338	2,901,602	3,191,728	Personal services	3,155,826	3,196,029	
493,454	477,497	486,102	Materials and services	426,872	426,872	
52,336	120,105	10,000	Capital outlay	-	-	
3,497,128	3,499,205	3,687,830	Total expenditures	3,582,698	3,622,901	
26.6	25.3	26.0	FTE	25.5	26.0	



Police

2015-16 Highlights

- Continued high level of service to community through child safety seat clinics, emergency preparedness training and programs like Secret Santa
- Maintained community engagement at community events and through social media
- Completed conversion to RegJIN and continued working on transition
- Activated the Youth Substance Abuse Team through partnership with Sherwood School District and Washington County Juvenile Department
- Began work to enhance volunteer programs through police department

2016-17 Goals

- Work with City Council and Police Advisory Board to determine future police staffing (City-wide Goal – Public Safety)
- Continue to enhance volunteer opportunities through reserve program re-start and newly formed community support team (City-wide Value – Citizen Participation)
- Continue to enhance community engagement by enhancing social media efforts and increasing shared public safety information (City-wide Value – Citizen Participation)
- Continue and enhance existing and successful programs like child safety clinics & emergency preparedness trainings/videos
- Look to increase crime/drug prevention opportunities in Sherwood schools

Performance Measures

Strategy	Measures	2015 Actual	2016 Projected
Maintain response time goal of less than 5 minutes; P1 @ 75% P2 @ 60% P3-5 @ 50%	Number of Priority-1 calls	94	90
	Response goal percentage	62%	65%
	Number of Priority-2 calls	1,063	1,060
	Response time goal percentage	57%	60%
	Number of Priority-3 calls	1,225	1,250
	Response time goal percentage	50%	50%
	Number of sworn officers	23	23
	Population served	19,080	19,250
Maintain safety through proactive activities	Number of proactive activities	19,713	19,000
	Total all calls & activities	24,831	24,000

Community Services

The Community Services Division encompasses Library services, the Sherwood Old Town Field House operations, the Sherwood Center for the Arts, 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.

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			Revenue			
741,151	768,507	778,757	Intergovernmental	850,024	850,024	
269,190	259,829	286,060	Charges for Services	321,930	321,930	
35,517	32,717	106,800	Fines, Interest, and Other	93,340	93,340	
1,045,858	1,004,257	1,171,617	Total revenue	1,265,294	1,265,294	
			Expenditures			
1,026,631	1,132,885	1,415,489	Personal services	1,500,291	1,500,291	
213,310	308,949	301,878	Materials and services	372,272	372,272	
1,239,941	1,441,834	1,717,367	Total expenditures	1,872,563	1,872,563	
13.8	15.9	18.3	FTE	19.4	19.4	

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 22,500 people. As a member of Washington County Cooperative Library Services, Sherwood Public Library provides access to 1.7 million items, e-books and digital audiobooks, and databases. The local collection includes nearly 50,000 books, Blu-Rays, DVDs, CDs, books on CD, magazines and newspapers, in addition to Internet access at 13 public computers and via Sherwood Broadband, and areas for children to play.

2015 Highlights

- The Library welcomed 21,000 visits per month
- The Library opened to the public seven days a week, 60 hours a week, 354 days
- Total annual circulation of library materials was over 367,000 checkouts, including digital
- Sherwood patrons checked out an average of 32 items per year
- Added 6,800 items to the local collection
- Received nearly 2,300 hours of volunteer support
- Offered 467 programs for patrons of all ages, with 16,645 people in attendance
- Developed new partnerships with Sherwood School District Family Resources, National Art Honors Society at SHS, Robin Hood Festival, and Robin Hood Garden Club

2016-17 Goals

- Increase programming attendance for school-aged children, teens and adults (City-wide Goal – Resident Well Being)
- Promote discovery and usability of our existing collections with improved signage and user experience (City-wide Value – Quality Services)
- Increase volunteer opportunities (City-wide Value – Citizen Participation)
- Continue to increase partnerships, outreach and involvement in community events (City-wide Value – Community Partnerships)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Increase programming attendance	Number of programs for school-aged children and teens	74	100	105
	School-aged program attendance	515	775	850
	Number of programs for adults	29	35	40
	Adult program attendance	1,260	1,325	1,600
Increase volunteer opportunities	Number of volunteer hours	2,100	2,200	2,400

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. This department serves as a liaison to the Marjorie Stewart Center, Historical Society and other community groups.

2015-16 Highlights

- Coordinated volunteer program. Volunteers contributed a total of 5,240 hours, equivalent to 2.52 FTE
- Coordinated and offered 7 weeks of Music on the Green concerts at Stella Olsen Park to approximately 1,300 people each week
- Coordinated annual Veterans Day Ceremony
- Managed, developed and implemented City-wide special events including the, Music on the Green, Movies in the Park and the Community Services Fair
- Processed and issued 27 Special Event Permit applications, 108 monument requests, and 93 reader board requests and 8 Block Party Permits
- Acted as liaison to community groups such as Saturday Market, the Historical Society, Friends of the Senior Center, Meals on Wheels and the Robin Hood Festival Association
- Secured presenting sponsor for Music on the Green
- Coordinated various Eagle Scout projects, Adopt a Road Clean-Ups, Arbor Day and Trashapalooza

2016-17 Goals

- Develop Adopt A Trail program for Cedar Creek Trail (City-wide Value – Community Pride)
- Develop and implement program for newly opened Community Garden (City-wide Value – Community Livability)
- Secure presenting sponsors for Music on the Green and Movies in the Park (City-wide Value – Quality Services)
- Design and Implement Cultural Walking Tour

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Increase City-wide volunteer opportunities	Volunteer Hours	5240	5415	5600
Accommodate special events and festivals	Special Event Permits Issued	27	30	32
Increase attendance at City sponsored events	Attendance at Music on the Green	9,100	9,500	9700
	Attendance at Movies in the Park	1,800	2,000	2200

Field House and Sports Recreation

The Sherwood Old Town Field House offers a large indoor arena featuring "FieldTurf"(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, birthday parties, pre-school play and sports clinics. The Recreation department is responsible for scheduling the use of all City and school district owned fields and gyms. The fields and gyms are primarily used by the youth sports leagues and are occasionally used for private rentals.

2015-16 Highlights

- Replaced the turf in the Field House and repainted the Floors
- Managed three nights a week of adult leagues and over 600 hours of rentals.
- Offered 2 sessions of youth soccer with over 20 teams each session
- Coordinated practice and game space for 13 different youth clubs
- Managed the sports and gyms IGA between the City and the school district

2016-17 Goals

- Increase service to 22,000 people (City-wide Goal – Resident Well Being)
- Add a fourth night of adult leagues (City-wide Goal – Resident Well Being)
- Maximize the use of field and gym space beyond the youth sports leagues (City-wide Goal – Resident Well Being)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Provide quality recreational opportunities for Sherwood citizens.	Number people served in the Fieldhouse	20,000	22,000	23,000
	Number of leagues per year in the Fieldhouse	22	24	24
	Number of sports leagues served	13	13	13
	Number of children participating in sports practice and games	4,400	4,400	4,600

Sherwood Center for the Arts

The Sherwood Center for the Arts is a 393 seat theater/multi-purpose space with two classrooms and serves as a home for multiple artistic disciplines to work, perform, exhibit, and gather. The mission of the Sherwood Center for the Arts is to *inspire, educate, and enrich the Sherwood community through diverse activities that enhance the quality of life.*

2015-16 Highlights

- The Center for the Arts launched new programming including the Family Matinee Series, Classic Film Series, Gallery Program, Education Program & arts outreach programming
- Developed Partnerships with local and regional Arts Organizations to provide expanded opportunities and support for the arts: Sherwood Main Street, Makers5 Artists Collective, Tears of Joy Theater, Sherwood High School, Sherwood Public Library, Sherwood Foundation for the Arts, Voices for the Performing Arts, and many local businesses
- Lead the launch of a new Old Town Sherwood Art Walk which saw over 500 participants interacting and throughout Old Town
- Assisted in initial development of the Friends of the Sherwood Center for the Arts – a non-profit fundraising arm to directly and solely support programs at the Center
- 5,419 community members visited the Center for the Arts in FY 2015-16 for classes, events rentals and other activities

2016-17 Goals

- Expand Arts Education Program at the Center (City-wide Value – Community Livability)
- Increase participation in ticketed and free arts programming at the Center (City-wide Value – Citizen Participation)
- Increase production and facility rentals at the Center and improve infrastructure and policies to help support the expanded use (City-wide Value – Community Livability)
- Continue to utilize and stabilize community partnerships for arts outreach and programming. (City-wide Value – Community Partnerships)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Increase participation and utilization of the Center for the Arts facility and programs	Number of registrations for classes, workshops or camps	65	275	300
	Number of production rentals	2	10	15
	Number of facility rentals	12	60	75
	Number of tickets sold to Center for the Arts programs & events	300	1,600	1,800
	Number of attendees for free arts events	2,950	1,100	1,500
	Number of attendees for visiting events & rentals	2,090	5,500	6,000

Public Works

The Public Works Division is responsible for operation and maintenance activities of the City's infrastructure. Maintenance includes: water, sewer, storm, streets, parks, sport fields, facilities and fleet.

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			Revenue			
233,492	230,991	240,000	Intergovernmental	240,000	240,000	
7,670	14,496	14,500	Charges for Services	12,400	12,400	
23,702	27,507	20,500	Other Revenue	18,500	18,500	
-	12,245	84,870	Transfers in & Other Sources	160,284	160,284	
264,864	229,110	359,870	Total revenue	431,184	431,184	
			Expenditures			
843,667	855,945	1,019,729	Personal services	1,002,278	1,002,278	
678,303	755,644	1,113,752	Materials and services	1,258,527	1,258,527	
15,192	235,281	153,500	Capital outlay	165,800	165,800	
-	-	18,000	Transfers out & Other Sources	-	-	
1,537,162	1,846,871	2,304,981	Total expenditures	2,426,605	2,426,605	
11.9	13.8	23.5	FTE	23.2	23.2	

Facilities

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

2015-16 Highlights

- Completed annual reporting requirements to the State
- Completed set up and take down for Kids Reading, City Council, Planning Commission, Court and other Library events 259 times during the year
- Completed weekly inspections of all City facilities (City-wide Goal – Infrastructure)
- Completed inspections of all contracted work (City-wide Goal – Infrastructure)
- Removed/replaced 25 trees in poor condition at the Recreational Center (City-wide Goal – Infrastructure)
- Replaced two HVAC units at Senior Center (City-wide Goal – Infrastructure)
- Replaced back patio at Senior Center (City-wide Goal – Infrastructure)
- Replaced artificial turf at Fieldhouse (City-wide Goal – Infrastructure)
- Replaced carpet at Public Works (City-wide Goal – Infrastructure)

2016-17 Goals

- Preventative Maintenance of HVAC Systems for all City facilities
- Repairs to Firing Range at Police Department
- Replace roof at Recreational Center/Teen Center
- Seal building exterior at Recreational Center/Teen Center
- Complete energy audit at the Police Department and City Hall
- Replace Variable Frequency Drive (VFD) at City Hall for HVAC System
- Interior painting at Police Department
- Lighting upgrade to bookshelves in Library

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 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	1	0	0

Parks Maintenance

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

2015-16 Highlights

- Completed weekly playground inspections
- Completed trash pickup three times a week during peak usage
- Maintained 8,137 irrigation heads
- Completed striping and prep of athletic fields for schools and leagues
- Completed 155 park reservations
- Provided 7-day/week staffing coverage during peak season
- Worked with independent contractors to ensure contract agreements are followed and work progresses smoothly
- Completed weekly mowing for parks and athletic fields for 39 weeks out of the year
- Maintained 2 water features
- Completed construction of Dog Park at Snyder Park (City-wide Goal – Infrastructure)
- Replaced turf around pitcher's mound at Snyder Park
- Completed Recycling Program in identified parks throughout City.

2016-17 Goals

- Maintain Dog Park at Snyder Park
- Maintain Phase II of Woodhaven Park
- Infill high school football field
- Provide uniform park signage throughout City parks
- Complete implementation of Phase I of Community Garden
- Community Garden Phase II
- Develop plan for Skate Park facility
- Develop plan for restrooms at Cannery Square
- Identify second dog park location north of Highway 99
- Provide weekly playground inspections (City-wide Goal – Infrastructure)
- Provide weekly mowing at parks and athletic fields (City-wide Goal – Infrastructure)
- Provide 7-day/week staffing during peak season (City-wide Goal – Infrastructure)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Support and maintain parks, recreation land, and natural areas	Developed park acres	56.61	56.61	56.61
	Restrooms cleaned daily	7	7	7
	Number of park reservations	155	160	160
	Number of sports fields maintained (multi use)	24	24	24
	Number of playgrounds inspected weekly	9	9	9

Fleet and Equipment

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

2015-16 Highlights

- Completed annual reporting requirements to the State
- Purchased 100% of budgeted equipment
- Outfitted two (2) police vehicles and one (1) public works vehicle
- Surplus vehicles and equipment scheduled in 2015/16
- Maintained three (3) Chargepoint Stations throughout City

2016-17 Goals

- Meet annual State requirements (City-wide Goal – Infrastructure)
- Produce detailed cost reports to each division for fleet costs (City-wide Value – Fiscal Responsibility)
- Look at ways to improve sustainable practices (City-wide Value – Community Livability)
- Minimize percentage of fleet vehicles or equipment that are out of service at any time (City-wide Goal – Infrastructure)
- Purchase and outfit two (2) police vehicles; spec and purchase 100% of budgeted equipment

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Maintain City's fleet of vehicles and equipment at a high level of quality with minimal cost	Number of scheduled vehicle maintenance work orders	57	085	100
	Number of scheduled equipment maintenance work orders	22	40	60
	Total number of equipment work orders	241	260	275
	Total number of vehicle work orders	339	360	380
	Maximum percentage of fleet vehicles that are out of service at any given time (Goal: %5 or less)	Not available	5%	5%

Debt Service

The Debt Service fund accounts for property tax revenues levied for payment of general obligation bonds. Payment of long-term debt other than general obligation bonds is accounted for in the funds responsible for paying the debt.

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$ 8,432	$ 10,101	$ 8,464	Beginning fund balance	$ 1,708	$ 1,708	
			Revenue			
892,000	872,145	897,582	Taxes	891,300	891,300	
1,638	1,532	-	Fines, interest and other	1,750	1,750	
893,638	873,677	897,582	Total revenue	893,050	893,050	
902,070	**883,778**	**906,046**	**Total resources**	**894,758**	**894,758**	
			UNALLOCATED REQUIREMENTS			
			Debt service			
540,000	560,000	585,000	Principal - 2004 A&B refunding	600,000	600,000	
215,000	220,000	225,000	Principal - 2011 Police Ref GO	230,000	230,000	
81,419	63,194	43,594	Interest - 2004 A&B refunding	22,500	22,500	
55,550	51,200	45,625	Interest - 2011 Police Ref GO	38,800	38,800	
891,969	894,394	899,219	Total debt service	891,300	891,300	
10,101	(10,615)	-	Ending Fund Balance	-	-	
-	-	6,827	Reserved for Future Years	3,458	3,458	
902,070	**883,778**	**906,046**	**Total requirements**	**894,758**	**894,758**	

FY2016-17 General Construction Projects

- Cedar Creek Trail Segment 8 & 9
- Woodhaven Park Construction
- Parks Master Plan Update
- Cannery Square Restrooms
- Dog Park Design
- Skate Park Design

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

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$ 722,727	$1,557,749	$1,142,410	Beginning fund balance	$ 1,153,758	$ 1,153,758	
			Revenue			
-	-	-	Franchise Fees	40,000	40,000	
105,659	-	70,000	Intergovernmental	81,418	81,418	
4,440	21,037	16,000	Charges for services	16,000	16,000	
985,839	179,552	785,000	Infrastructure development	347,464	347,464	
76,513	7,180	8,000	Fines, interest and other	6,000	6,000	
1,172,450	207,769	879,000	Total revenue	490,882	490,882	
			Other sources			
106,239	163,299	793,000	Transfers in	165,371	165,371	
106,239	163,299	793,000	Total other sources	165,371	165,371	
2,001,416	**1,928,816**	**2,814,410**	**Total resources**	**1,810,011**	**1,810,011**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
24,601	21,989	60,317	Salaries and wages	38,701	38,701	
2,049	1,908	6,225	Payroll taxes	3,791	3,791	
9,191	7,716	24,077	Benefits	14,810	14,810	
35,842	31,613	90,619	Total personal services	57,302	57,302	
			Materials and services			
360	11,566	175,000	Professional & technical	187,000	187,000	
54	163	125	Other purchased services	38	38	
-	1,079	70,000	Supplies	60,000	60,000	
-	120,268	40,000	Minor equipment	90,000	90,000	
21,688	28,583	48,086	Other materials & services	45,120	45,120	
22,102	161,658	333,211	Total materials & services	382,158	382,158	
			Capital outlay			
113,697	205,194	1,739,023	Infrastructure	1,092,345	1,092,345	
-	-	-	Buildings	-	-	
223,923	320,004	-	Other improvements	-	-	
-	-	120,508	Furniture and equipment	-	-	
337,620	525,198	1,859,531	Total capital outlay	1,092,345	1,092,345	
395,563	718,468	2,283,361	Total expenditures	1,531,805	1,531,805	
			Debt service			
39,990	42,570	43,860	Principal	46,800	46,800	
8,114	5,963	3,677	Interest	1,183	1,183	
48,104	48,533	47,537	Total debt service	47,983	47,983	
1,557,749	1,160,829	-	Ending Fund Balance	-	-	
-	-	483,512	Reserved for Future Years	230,223	230,223	
2,001,416	**1,927,829**	**2,814,410**	**Total requirements**	**1,810,011**	**1,810,011**	
0.3	0.3	-	FTE	-	-	

Street Operations

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$1,284,920	$1,548,453	$1,141,998	Beginning fund balance	$ 1,718,199	$ 1,718,199	
			Revenue			
1,125,439	1,154,815	1,140,000	Intergovernmental	1,138,000	1,138,000	
578,413	602,113	576,000	Charges for services	586,240	586,240	
17,673	5,970	-	Infrastructure development	500	500	
6,760	13,931	8,000	Fines, interest and other	10,325	10,325	
1,728,285	1,776,829	1,724,000	Total revenue	1,735,065	1,735,065	
			Other sources			
-	2,500	-	Sale of fixed assets	-	-	
-	2,500	-	Total other sources	-	-	
3,013,205	**3,327,782**	**2,865,998**	**Total resources**	**3,453,264**	**3,453,264**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
198,214	188,703	254,196	Salaries and wages	246,517	246,517	
22,939	21,079	30,647	Payroll taxes	28,611	28,611	
84,942	76,112	99,762	Benefits	95,335	95,335	
306,095	285,894	384,605	Total personal services	370,463	370,463	
			Materials and services			
108,265	98,712	115,250	Professional & technical	202,500	202,500	
848,056	414,239	1,351,037	Facility and equipment	1,148,970	1,148,970	
19,830	32,121	30,015	Other purchased services	30,955	30,955	
35,812	36,110	67,700	Supplies	59,200	59,200	
2,031	9,978	5,000	Minor equipment	14,550	14,550	
138,665	130,994	191,072	Other materials & services	187,174	187,174	
1,152,658	722,153	1,760,074	Total materials & services	1,643,349	1,643,349	
			Capital outlay			
-	610,804	65,000	Infrastructure	25,000	25,000	
5,999	36,950	-	Furniture and equipment	-	-	
5,999	647,754	65,000	Total capital outlay	25,000	25,000	
1,464,752	1,655,802	2,209,679	Total expenditures	2,038,812	2,038,812	
			Other uses			
-	-	18,859	Transfers out	72,597	72,597	
-	-	18,859	Total other uses	72,597	72,597	
1,548,453	1,744,507	-	Ending Fund Balance	-	-	
-	-	86,200	Contingency	86,753	86,753	
-	-	25,000	Reserved for Future Years - Maint.	25,000	25,000	
-	-	526,260	Reserved for Future Years	1,230,102	1,230,102	
3,013,205	**3,400,309**	**2,865,998**	**Total requirements**	**3,453,264**	**3,453,264**	
3.5	3.1	1.0	FTE	1.0	1.0	

Street Operations

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

2015-16 Highlights

- Responded to all storm events
- Replaced 173 Street Name Signs
- Paved Tualatin Street and Highland Street
- Completed 105,771 feet of crack sealing
- Completed landscape right-of-way maintenance
- Completed inspection of all contract work
- Continued the Sidewalk program; completed 787 sidewalk deficiencies, 552 shaves and 235 replacements
- Continued Tree Trimming program

2016-17 Goals

- Continue wooden light pole program (City-wide Goal – Infrastructure)
- Pavement Management Program projects/slurry seal (City-wide Goal – Infrastructure)
- Replace 1/4 of City's street name signs (City-wide Goal – Infrastructure)
- Sidewalk Replacement Program (City-wide Goal – Infrastructure)
- Continue implementation of ADA ramp program
- Re-rate road conditions for Pavement Management Index

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Maintain roads and right-of-way to the highest quality standard	City-wide average PCI rating	80	80	80
	Number of streets reconstructed	3	3	3
	Number of street segments slurry sealed	46	68	55
	Feet of cracks sealed	105771	70,000	70,000
Maintain street signage and striping for safety	Number of signs updated	30	40	35
	Number of street miles restriped	15.37	15.37	15.37
	Number of thermo-plastic street legends installed or replaced	39	45	35

FY 2016-17 Street Capital Projects

- Sherwood TSP Implementation Refinement, SDC, and Rate Study Project
- Meinecke/Hwy 99W Intersection Improvements
- Sunset/Pine St Intersection Improvements
- Oregon St/Tonquin Rd Predesign Project
- Langer Farms Parkway Ped. Crossing
- Edy Road/Borchers Road Intersection
- Demolition of Derelict House on City Property

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

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$2,195,410	$3,195,894	$2,984,122	Beginning fund balance	$ 1,995,933	$ 1,995,933	
			Revenue			
-	3,261	-	Intergovernmental	158,000	158,000	
53,091	54,195	50,000	Charges for services	50,000	50,000	
1,561,856	201,507	1,794,000	Infrastructure development	496,785	496,785	
14,858	16,242	10,000	Fines, interest and other	13,000	13,000	
1,629,805	275,204	1,854,000	Total revenue	717,785	717,785	
3,825,215	**3,471,098**	**4,838,122**	**Total resources**	**2,713,718**	**2,713,718**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
45,677	15,564	6,053	Salaries and wages	52,434	52,434	
3,809	1,360	587	Payroll taxes	5,058	5,058	
17,097	5,402	2,274	Benefits	21,110	21,110	
66,583	22,325	8,914	Total personal services	78,602	78,602	
			Materials and services			
2,887	46,176	76,580	Professional & technical	5,609	5,609	
-	-	-	Facility and equipment	15,000	15,000	
324	388	48	Other purchased services	221	221	
-	419	-	Supplies	-	-	
44,782	20,247	4,473	Other materials & services	49,822	49,822	
47,993	67,230	81,101	Total materials & services	70,652	70,652	
			Capital outlay			
-	907,615	-	Land	-	-	
293,058	13,688	395,500	Infrastructure	461,789	461,789	
293,058	921,303	395,500	Total capital outlay	461,789	461,789	
407,633	1,010,859	485,515	Total expenditures	611,043	611,043	
			Other uses			
216,198	163,299	650,000	Transfers out	165,371	165,371	
216,198	163,299	650,000	Total other uses	165,371	165,371	
3,201,383	2,296,941	-	Ending Fund Balance	-	-	
-	-	3,702,607	Reserved for Future Years	1,937,304	1,937,304	
3,825,215	**3,471,098**	**4,838,122**	**Total requirements**	**2,713,718**	**2,713,718**	
0.7	0.4	-	FTE	-	-	

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.

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$ 6,320,588	$ 8,386,176	$ 7,918,805	Beginning fund balance	$ 8,471,183	$ 8,471,183	
			Revenue			
1,390,365	-	-	Intergovernmental	-	-	
4,436,294	4,839,176	4,304,000	Charges for services	5,102,300	5,102,300	
713,041	163,508	1,014,300	Infrastructure development	453,697	453,697	
36,829	44,020	40,000	Fines, interest and other	46,000	46,000	
6,576,529	5,046,704	5,358,300	Total revenue	5,601,997	5,601,997	
12,897,117	**13,432,880**	**13,277,105**	**Total resources**	**14,073,180**	**14,073,180**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
367,133	386,100	429,534	Salaries and wages	407,471	407,471	
36,693	39,284	46,763	Payroll taxes	42,078	42,078	
158,520	158,614	184,211	Benefits	172,627	172,627	
562,346	583,998	660,508	Total personal services	622,176	622,176	
			Materials and services			
976,594	1,399,724	1,590,675	Professional & technical	1,512,300	1,512,300	
83,214	65,261	48,400	Facility and equipment	44,000	44,000	
336,811	361,727	375,910	Other purchased services	400,398	400,398	
382,598	658,728	696,900	Supplies	116,400	116,400	
19,900	5,699	5,000	Minor equipment	9,750	9,750	
251,656	273,281	305,731	Other materials & services	279,503	279,503	
2,050,773	2,764,421	3,022,616	Total materials & services	2,362,351	2,362,351	
			Capital outlay			
-	55,333	282,000	Infrastructure	281,000	206,000	
9,985	-	-	Vehicles	-	-	
12,264	65,045	-	Furniture and equipment	-	-	
22,249	120,378	282,000	Total capital outlay	281,000	206,000	
2,635,368	3,468,797	3,965,124	Total expenditures	3,265,527	3,190,527	
			Debt service			
850,621	872,415	899,829	Principal	922,886	922,886	
989,946	965,252	939,838	Interest	913,582	913,582	
1,840,568	1,837,668	1,839,667	Total debt service	1,836,468	1,836,468	
			Other uses			
-	-	20,975	Transfers out	32,259	32,259	
-	-	20,975	Total other uses	32,259	32,259	
8,421,181	8,126,416	-	Ending Fund Balance	-	-	
-	-	218,722	Contingency	424,525	424,525	
-	-	130,000	Reserved for Future Years - Maint	30,000	30,000	
-	-	1,474,094	Reserved for Future Years - Ops	2,926,748	3,001,748	
-	-	5,628,523	Reserved for Future Years - Cap	5,557,653	5,557,653	
12,897,117	**13,432,880**	**13,277,105**	**Total requirements**	**14,073,180**	**14,073,180**	

Water Operations

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$4,100,333	$4,174,976	$3,050,177	Beginning fund balance	$ 3,354,194	$ 3,354,194	
			Revenue			
4,436,294	4,439,176	4,304,000	Charges for services	5,102,300	5,102,300	
85,030	23,426	9,000	Infrastructure development	9,000	9,000	
23,771	20,614	20,000	Fines, interest and other	25,000	25,000	
4,545,095	4,483,216	4,333,000	Total revenue	5,136,300	5,136,300	
8,645,428	**8,658,192**	**7,383,177**	**Total resources**	**8,490,494**	**8,490,494**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
367,039	386,030	426,052	Salaries and wages	402,694	402,694	
36,685	39,278	46,414	Payroll taxes	41,659	41,659	
158,495	158,602	182,665	Benefits	170,682	170,682	
562,300	583,910	655,131	Total personal services	615,035	615,035	
			Materials and services			
936,151	1,341,042	1,590,675	Professional & technical	1,497,300	1,497,300	
83,214	65,261	48,400	Facility and equipment	44,000	44,000	
336,811	361,727	375,900	Other purchased services	400,360	400,360	
382,598	658,728	696,900	Supplies	116,400	116,400	
19,900	5,699	5,000	Minor equipment	9,750	9,750	
251,656	273,192	302,713	Other materials & services	276,649	276,649	
2,010,330	2,705,650	3,019,588	Total materials & services	2,344,459	2,344,459	
			Capital outlay			
-	55,333	25,000	Infrastructure	281,000	206,000	
9,985	-	-	Vehicles	-	-	
12,264	-	-	Furniture and equipment	-	-	
22,249	55,333	25,000	Total capital outlay	281,000	206,000	
2,594,879	3,344,893	3,699,719	Total expenditures	3,240,494	3,165,494	
			Debt service			
850,621	872,415	899,829	Principal	922,886	922,886	
989,946	965,252	939,838	Interest	913,582	913,582	
1,840,568	1,837,668	1,839,667	Total debt service	1,836,468	1,836,468	
			Other uses			
-	-	20,975	Transfers out	32,259	32,259	
-	-	20,975	Total other uses	32,259	32,259	
4,209,980	3,475,632	-	Ending Fund Balance	-	-	
-	-	218,722	Contingency	424,525	424,525	
-	-	130,000	Reserved for Future Years - Maint	30,000	30,000	
-	-	1,474,094	Reserved for Future Years	2,926,748	3,001,748	
8,645,428	**8,658,192**	**7,383,177**	**Total requirements**	**8,490,494**	**8,490,494**	
6.6	6.9	3.0	FTE	3.0	3.0	

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.

2015-16 Highlights

- Completed annual reporting requirements to the State
- Completed Water Master Plan
- Completed Water Rate and SDC Study
- Completed AMI System Installation
- Coordinate and managed testing of all 2,781 active backflow assemblies

2016-17 Goals

- Integrate AMI System efficiency into daily operations (leak detection, customer service, etc) (City wide goal – infrastructure)
- Implement on-line backflow test reporting for efficient reporting (City wide goal – infrastructure)
- Implement recommended CIP Program (City wide goal – infrastructure)
- Upgrade Supervisory Control Acquisition Data Advisory (SCADA) System (City wide goal – infrastructure)
- Upgrade fire line to Sherwood Senior Center (City wide goal – infrastructure)
- Complete IGA for Willamette Governance Group (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)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Provide clean and safe water via an efficiently maintained and operated water system	Million gallons of water used City-wide annually	689	720	705
	Million gallons of water flushed to maintain water quality	2.5	2.5	2.5
	Number of reservoirs maintained	3	3	3
	Number of pump stations maintained	2	2	2
	Miles of water lines maintained	81	82.3	83
	Active service connections	5,707	5800	5850
	Number of water quality samples taken annually	340	370	370
Assure back flow prevention program is current and meets all requirements	Number of backflow systems installed within City limits	2,725	2,800	2,900
	Percentage of backflow systems tested	99.3%	100%	100%

FY 2016-17 Water Capital Projects

- Water Treatment Plant Master Plan with TVWD

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

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$2,220,255	$4,211,200	$4,868,628	Beginning fund balance	$ 5,116,989	$ 5,116,989	
			Revenue			
1,390,365	-	-	Intergovernmental	-	-	
-	400,000	-	Charges for services	-	-	
628,011	140,082	1,005,300	Infrastructure development	444,697	444,697	
13,058	23,406	20,000	Fines, interest and other	21,000	21,000	
2,031,434	563,488	1,025,300	Total revenue	465,697	465,697	
4,251,689	**4,774,688**	**5,893,928**	**Total resources**	**5,582,686**	**5,582,686**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
37	70	3,482	Salaries and wages	4,777	4,777	
3	6	349	Payroll taxes	419	419	
6	12	1,546	Benefits	1,945	1,945	
47	87	5,377	Total personal services	7,141	7,141	
			Materials and services			
40,443	58,682	-	Professional & technical	15,000	15,000	
-	-	10	Other purchased services	38	38	
-	89	3,018	Other materials & services	2,854	2,854	
40,443	58,771	3,028	Total materials & services	17,892	17,892	
			Capital outlay			
-	-	257,000	Infrastructure	-	-	
-	65,045	-	Furniture and equipment	-	-	
-	65,045	257,000	Total capital outlay	-	-	
40,489	123,904	265,405	Total expenditures	25,033	25,033	
4,211,200	4,650,784	-	Ending Fund Balance	-	-	
-	-	5,628,523	Reserved for Future Years	5,557,653	5,557,653	
4,251,689	**4,774,688**	**5,893,928**	**Total requirements**	**5,582,686**	**5,582,686**	
-	-	-	FTE	-	-	

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.

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$ 3,474,815	$ 3,358,045	$ 3,128,675	Beginning fund balance	$ 3,349,537	$ 3,349,537	
			Revenue			
416,201	-	40,000	Intergovernmental	40,000	40,000	
575,710	599,113	590,800	Charges for services	644,520	644,520	
59,565	16,636	334,200	Infrastructure development	53,134	53,134	
20,487	20,450	14,000	Fines, interest and other	19,000	19,000	
1,071,963	636,199	979,000	Total revenue	756,654	756,654	
4,546,778	**3,994,244**	**4,107,675**	**Total resources**	**4,106,191**	**4,106,191**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
157,977	165,158	188,765	Salaries and wages	183,104	183,104	
17,141	17,610	20,405	Payroll taxes	18,803	18,803	
62,927	67,740	83,159	Benefits	81,999	81,999	
238,046	250,507	292,329	Total personal services	283,906	283,906	
			Materials and services			
19,354	42,995	213,537	Professional & technical	127,555	127,555	
15,016	12,844	1,500	Facility and equipment	1,500	1,500	
79,355	85,737	91,327	Other purchased services	100,651	100,651	
42,187	33,663	15,150	Supplies	15,150	15,150	
3,180	2,993	4,100	Minor equipment	10,250	10,250	
120,481	117,452	161,570	Other materials & services	162,634	162,634	
279,572	295,685	487,184	Total materials & services	417,740	417,740	
			Capital outlay			
638,954	240,617	254,750	Infrastructure	259,260	259,260	
9,985	19,982	-	Vehicles	-	-	
9,999	269	-	Furniture and equipment	-	-	
658,938	260,868	254,750	Total capital outlay	259,260	259,260	
1,176,556	807,060	1,034,263	Total expenditures	960,906	960,906	
			Other uses			
-	-	22,268	Transfers out	19,831	19,831	
-	-	22,268	Total other uses	19,831	19,831	
3,370,222	3,187,183	-	Ending Fund Balance	-	-	
-	-	29,815	Contingency	32,526	32,526	
-	-	30,000	Reserved for Future Years - Maint	30,000	30,000	
-	-	313,236	Reserved for Future Years - Ops	439,191	439,191	
-	-	2,678,093	Reserved for Future Years - Cap	2,623,737	2,623,737	
4,546,778	**3,994,244**	**4,107,675**	**Total requirements**	**4,106,191**	**4,106,191**	

Sanitary Operations

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$379,502	$ 492,620	$ 389,450	Beginning fund balance	$ 495,110	$ 495,110	
			Revenue			
575,710	599,113	590,800	Charges for services	644,520	644,520	
17,179	5,795	1,500	Infrastructure development	1,000	1,000	
5,693	5,606	4,000	Fines, interest and other	5,000	5,000	
598,582	610,514	596,300	Total revenue	650,520	650,520	
978,084	**1,103,134**	**985,750**	**Total resources**	**1,145,630**	**1,145,630**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
136,623	154,444	161,610	Salaries and wages	158,396	158,396	
15,380	16,684	17,659	Payroll taxes	16,374	16,374	
53,667	63,565	72,027	Benefits	71,531	71,531	
205,669	234,692	251,296	Total personal services	246,301	246,301	
			Materials and services			
17,758	41,338	87,825	Professional & technical	113,425	113,425	
15,016	12,844	1,500	Facility and equipment	1,500	1,500	
79,312	85,693	91,193	Other purchased services	100,555	100,555	
42,187	33,663	15,150	Supplies	15,150	15,150	
3,180	2,993	4,100	Minor equipment	10,250	10,250	
90,181	101,669	139,367	Other materials & services	136,901	136,901	
247,634	278,200	339,135	Total materials & services	377,781	377,781	
			Capital outlay			
-	146,861	-	Infrastructure	-	-	
9,985	19,982	-	Vehicles	-	-	
9,999	-	-	Furniture and equipment	-	-	
19,984	166,843	-	Total capital outlay	-	-	
473,287	679,735	590,431	Total expenditures	624,082	624,082	
			Other uses			
-	-	22,268	Transfers out	19,831	19,831	
-	-	22,268	Total other uses	19,831	19,831	
504,797	423,399	-	Ending Fund Balance	-	-	
-	-	29,815	Contingency	32,526	32,526	
-	-	30,000	Reserved for Future Years - Maint	30,000	30,000	
-	-	313,236	Reserved for Future Years	439,191	439,191	
978,084	**1,103,134**	**985,750**	**Total requirements**	**1,145,630**	**1,145,630**	
2.5	2.6	3.0	FTE	3.0	3.0	

Sanitary Operations

The Sanitary Operations program manages and operates over 63 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.

2015-16 Highlights

- Met all required CWS performance measures
- Cleaned 125,000 feet of sanitary main lines, 1/4 of our Sanitary System
- Videoed 40,000 feet of sanitary main lines, 1/8 of our Sanitary System
- Completed brushing and posting program
- Completed annual inspections at City businesses to ensure Fat Oil and Grease (FOG) compliance
- Provide semi-annual cleaning of sanitary sewer mainlines which are inherent to FOG from our food establishments

2016-17 Goals

- Meet CWS performance measures (City-wide Value – Community Partnerships)
- 1/2 of the sanitary collections system to be NASSCO rated (City-wide Goal – Infrastructure)
- Continue to increase public awareness of FOG (City-wide Goal – Infrastructure)
- No sanitary sewer overflows (City-wide Goal – Infrastructure)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Scheduled maintenance of wastewater infrastructure	Total feet of sanitary lines	316,433	319,000	320,000
	Percentage of lines cleaned	39%	34%	37%
	Percentage of lines video inspected	13%	25%	15%
	Number of overflows or backups	0	0	0
	Percentage of businesses inspected and in compliance with City’s FOG Program	100%	100%	100%
	Percentage of manholes inspected	50%	50%	50%

FY 2016-17 Sanitary Capital Projects

- Old Town Mid-block Sewer Repair
- Sherwood Sanitary Sewer SDC and Rate Study
- Sunset Boulevard Sanitary Sewer Extension Project

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

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$3,095,313	$2,865,425	$2,739,225	Beginning fund balance	$ 2,854,427	$ 2,854,427	
			Revenue			
416,201	-	40,000	Intergovernmental	40,000	40,000	
42,386	10,841	332,700	Infrastructure development	52,134	52,134	
14,794	14,844	10,000	Fines, interest and other	14,000	14,000	
473,381	25,685	382,700	Total revenue	106,134	106,134	
3,568,694	**2,891,110**	**3,121,925**	**Total resources**	**2,960,561**	**2,960,561**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
21,355	10,714	27,155	Salaries and wages	24,708	24,708	
1,761	926	2,746	Payroll taxes	2,429	2,429	
9,260	4,175	11,132	Benefits	10,468	10,468	
32,376	15,815	41,033	Total personal services	37,605	37,605	
			Materials and services			
1,596	1,658	125,712	Professional & technical	14,130	14,130	
42	44	134	Other purchased services	96	96	
-	-	-	Supplies	-	-	
30,300	15,783	22,203	Other materials & services	25,733	25,733	
31,938	17,484	148,049	Total materials & services	39,959	39,959	
			Capital outlay			
638,954	93,756	254,750	Infrastructure	259,260	259,260	
-	269	-	Furniture and equipment	-	-	
638,954	94,025	254,750	Total capital outlay	259,260	259,260	
703,269	127,325	443,832	Total expenditures	336,824	336,824	
2,865,425	2,763,785	-	Ending Fund Balance	-	-	
-	-	2,678,093	Reserved for Future Years	2,623,737	2,623,737	
3,568,694	**2,891,110**	**3,121,925**	**Total requirements**	**2,960,561**	**2,960,561**	
0.3	0.2	-	FTE	-	-	

Storm Fund in Total

The Storm 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.

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$ 1,948,537	$ 2,624,791	$ 1,992,830	Beginning fund balance	$ 2,292,843	$ 2,292,843	
			Revenue			
1,619,100	1,727,594	1,662,000	Charges for services	1,868,454	1,868,454	
163,421	7,652	92,100	Infrastructure development	64,004	64,004	
12,292	13,243	12,500	Fines, interest and other	11,000	11,000	
1,794,813	1,748,489	1,766,600	Total revenue	1,943,458	1,943,458	
			Other sources			
-	-	-	Transfers in	400,000	400,000	
-	-	-	Total other sources	400,000	400,000	
3,743,350	**4,373,280**	**3,759,430**	**Total resources**	**4,636,301**	**4,636,301**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
223,069	209,175	290,233	Salaries and wages	272,621	272,621	
25,827	23,898	32,783	Payroll taxes	29,475	29,475	
89,640	86,534	115,768	Benefits	109,859	109,859	
338,536	319,607	438,784	Total personal services	411,955	411,955	
			Materials and services			
236,881	142,956	401,725	Professional & technical	336,375	336,375	
12,065	13,717	5,000	Facility and equipment	5,000	5,000	
115,556	116,696	123,162	Other purchased services	130,624	130,624	
47,367	13,620	30,400	Supplies	60,900	60,900	
7,271	10,978	3,600	Minor equipment	12,750	12,750	
162,784	188,137	226,809	Other materials & services	207,173	207,173	
581,924	486,103	790,696	Total materials & services	752,822	752,822	
			Capital outlay			
121,913	823,097	900,000	Infrastructure	558,963	558,963	
-	4,600	-	Other improvements	-	-	
9,985	19,982	-	Vehicles	-	-	
40,540	50,725	-	Furniture and equipment	-	-	
172,438	898,404	900,000	Total capital outlay	558,963	558,963	
1,092,898	1,704,114	2,129,480	Total expenditures	1,723,740	1,723,740	
			Other uses			
-	-	22,768	Transfers out	435,597	435,597	
-	-	22,768	Total other uses	435,597	435,597	
2,650,452	2,669,166	-	Ending Fund Balance	-	-	
-	-	112,903	Contingency	179,952	179,952	
-	-	40,000	Reserved for Future Years - Maint	40,000	40,000	
-	-	819,039	Reserved for Future Years - Ops	1,549,421	1,549,421	
-	-	635,240	Reserved for Future Years - Cap	707,592	707,592	
3,743,350	**4,373,280**	**3,759,430**	**Total requirements**	**4,636,301**	**4,636,301**	

Storm Operations

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$ 693,747	$1,344,905	$ 988,561	Beginning fund balance	$ 1,719,082	$ 1,719,082	
			Revenue			
1,619,100	1,327,534	1,262,000	Charges for services	1,868,454	1,868,454	
17,153	5,795	500	Infrastructure development	500	500	
5,332	7,301	7,000	Fines, interest and other	11,000	11,000	
1,641,585	1,340,630	1,269,500	Total revenue	1,879,954	1,879,954	
2,335,332	**2,685,535**	**2,258,061**	**Total resources**	**3,599,036**	**3,599,036**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
211,029	183,957	241,233	Salaries and wages	261,750	261,750	
24,831	21,727	27,755	Payroll taxes	28,414	28,414	
84,650	76,076	95,262	Benefits	105,667	105,667	
320,510	281,760	364,250	Total personal services	395,831	395,831	
			Materials and services			
236,813	142,671	301,725	Professional & technical	260,375	260,375	
12,065	13,717	5,000	Facility and equipment	5,000	5,000	
113,461	116,635	123,037	Other purchased services	130,557	130,557	
47,367	13,620	30,400	Supplies	60,900	60,900	
7,271	10,978	3,600	Minor equipment	12,750	12,750	
144,333	148,060	185,339	Other materials & services	198,654	198,654	
561,311	445,680	649,101	Total materials & services	668,236	668,236	
			Capital outlay			
32,421	244,895	250,000	Infrastructure	330,000	330,000	
9,985	19,982	-	Vehicles	-	-	
40,540	50,725	-	Furniture and equipment	-	-	
82,946	315,602	250,000	Total capital outlay	330,000	330,000	
964,766	1,043,042	1,263,351	Total expenditures	1,394,067	1,394,067	
			Other uses			
-	-	22,768	Transfers out	435,597	435,597	
-	-	22,768	Total other uses	435,597	435,597	
1,370,566	1,642,492	-	Ending Fund Balance	-	-	
-	-	112,903	Contingency	179,952	179,952	
-	-	40,000	Reserved for Future Years - Maint	40,000	40,000	
-	-	819,039	Reserved for Future Years	1,549,421	1,549,421	
2,335,332	**2,685,535**	**2,258,061**	**Total requirements**	**3,599,036**	**3,599,036**	
4.1	3.5	2.0	FTE	2.0	2.0	

Storm Operations

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

2015-16 Highlights

- Cleaned 61,000 feet of storm water main lines
- Completed signage of Storm Water Quality Facilities
- Cleaned/inspected 1,946 catch basins
- Cleaned 82 water quality manholes semi-annually
- Treated 1,708 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; collecting 1,200 yards of leaves and 40 lbs. of canned food
- Planted 3,300 trees in compliance with Healthy Streams program
- Completed monthly street sweeping

2016-17 Goals

- Meet CWS Performance Standards (City-wide Value – Community Partnerships)
- All private Water Quality Facilities (WQF) are operational (City-wide Goal – Infrastructure)
- Perform monthly street sweeping (City-wide Goal – Infrastructure), increase sweeping schedule to Tualatin-Sherwood Rd and downtown streets
- Retro-fit four (4) unsumped catch basins to sumped (City-wide Goal – Infrastructure)
- Rehabilitate four (4) public WQF's, continue to increase % of functional facilities (City-wide Goal – Infrastructure)

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Scheduled maintenance of stormwater infrastructure	Total feet of storm lines	323,989	334,000	336,000
	Percentage of system videoed	13%	13%	13%
	Percentage of storm lines cleaned	18%	16%	16%
	Total number of sumped catch basins	1,648	1,708	1730
	Percentage of catch basins cleaned	100	100	100
	Number of WQFs rehabilitated/enhanced	2	4	4

FY2016-17 Storm Capital Projects

- Stormwater Master Plan
- Columbia Street Regional Storm Water Quality Facility
- Oregon St. Regional Storm Water Facility
- 2nd & Park St. Stormwater Facility Rehabilitation

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

2013-14 Actual	2014-15 Actual	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$1,254,790	$1,279,886	$1,004,269	Beginning fund balance	$ 573,761	$ 573,761	
			Revenue			
-	400,060	400,000	Charges for services	-	-	
146,268	1,857	91,600	Infrastructure development	63,504	63,504	
6,960	5,942	5,500	Fines, interest and other	-	-	
153,228	407,859	497,100	Total revenue	63,504	63,504	
			Other sources			
-	-	-	Transfers in	400,000	400,000	
-	-	-	Total other sources	400,000	400,000	
1,408,018	**1,687,745**	**1,501,369**	**Total resources**	**1,037,265**	**1,037,265**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
12,040	25,218	49,000	Salaries and wages	10,871	10,871	
997	2,171	5,028	Payroll taxes	1,061	1,061	
4,990	10,458	20,506	Benefits	4,192	4,192	
18,026	37,847	74,534	Total personal services	16,124	16,124	
			Materials and services			
68	285	100,000	Professional & technical	76,000	76,000	
2,095	61	125	Other purchased services	67	67	
-	-	-	Supplies	-	-	
18,451	40,077	41,470	Other materials & services	8,519	8,519	
20,613	40,423	141,595	Total materials & services	84,586	84,586	
			Capital outlay			
89,492	578,202	650,000	Infrastructure	228,963	228,963	
-	4,600	-	Other improvements	-	-	
89,492	582,802	650,000	Total capital outlay	228,963	228,963	
128,132	661,072	866,129	Total expenditures	329,673	329,673	
1,279,886	1,026,674	-	Ending Fund Balance	-	-	
-	-	635,240	Reserved for Future Years	707,592	707,592	
1,408,018	**1,687,745**	**1,501,369**	**Total requirements**	**1,037,265**	**1,037,265**	
0.2	0.4	-	FTE	-	-	

Telecommunications Fund

2013-14 Actual	2014-15 Actual (restated)	2015-16 Budget		2016-17 Proposed	2016-17 Approved	2016-17 Adopted
			RESOURCES			
$ 63,204	$ 67,091	$ 102,598	Beginning fund balance	$ 205,297	$ 205,297	
			Revenue			
385,288	487,387	470,238	Charges for services	468,860	468,860	
346	498	400	Fines, interest and other	1,200	1,200	
385,634	487,885	470,638	Total revenue	470,060	470,060	
448,838	**554,976**	**573,236**	**Total resources**	**675,357**	**675,357**	
			REQUIREMENTS			
			Expenditures			
			Personal services			
28,125	20,160	33,803	Salaries and wages	77,571	77,571	
2,389	1,807	3,247	Payroll taxes	6,934	6,934	
11,201	7,864	8,319	Benefits	26,173	26,173	
41,715	29,832	45,369	Total personal services	110,678	110,678	
			Materials and services			
12,405	22,718	46,000	Professional & technical	15,000	15,000	
42,446	16,654	18,400	Facility and equipment	29,050	29,050	
84,973	120,784	92,204	Other purchased services	93,752	93,752	
6,268	9,044	20,000	Supplies	20,000	20,000	
20,893	27,868	15,000	Minor equipment	15,000	15,000	
18,888	14,621	18,659	Other materials & services	60,249	60,249	
185,873	211,688	210,263	Total materials & services	233,051	233,051	
			Capital outlay			
-	-	10,000	Infrastructure	50,000	50,000	
-	-	45,000	Furniture and equipment	10,000	10,000	
-	-	55,000	Total capital outlay	60,000	60,000	
227,588	241,520	310,632	Total expenditures	403,729	403,729	
			Debt service			
147,431	148,359	179,874	Principal	-	-	
2,569	1,641	900	Interest	-	-	
150,000	150,000	180,774	Total debt service	-	-	
71,250	163,456	-	Ending Fund Balance	-	-	
-	-	18,088	Contingency	23,503	23,503	
-	-	63,742	Reserved for Future Years	248,125	248,125	
448,838	**554,976**	**573,236**	**Total requirements**	**675,357**	**675,357**	
0.4	0.3	-	FTE	1.0	1.0	

Telecommunications

The Telecommunications 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.

Telecommunications also support economic development within Sherwood and the surrounding area.

2015-16 Highlights

- Utility is debt free, all General Fund debt has been paid back
- Revised the Sherwood Broadband Business Plan (expected in June ’16)
- Renewed customer contracts at 3 and 5 year terms
- Added a few new customers and added new services to some existing customers
- Purchased a fiber optic splicer so staff can do some its own fiber maintenance
- Increased revenue over FY 15/16 projections
- Purchased fiber management software to better manage the utility’s assets
- Constructed fiber to the Historical Society and provided free wired and wireless access

2016-17 Goals

- Maintain current customers and total revenue stream
- Purchase a fiber splicing trailer to increase fiber maintenance abilities
- Re-Inventory and document all utility assets and integrate them into the fiber management software
- Construct fiber to a few business districts in Sherwood that are currently not served
- Evaluate and implement a residential service pilot project, if approved by Council

Performance Measures

Strategy	Measures	FY15 Actual	FY16 Projected	FY17 Projected
Provide quality broadband services to the business community	Total number of customers (SBB & Partner)	63	63	63
	Number of new customers (SBB & Partner)	22	1	0
	Number of customers lost (SBB & Partner)	1	1	0
	Total operating revenue	$479,000	$505,000	$470,000

City of
Sherwood
Oregon

Home of the Tualatin River National Wildlife Refuge

Personnel FTE Comparison to Prior Years

	2012-13 Actual	2013-14 Actual	2014-15 Actual	Adopted 2015-16 Budget*	Proposed 2016-17 Budget*	Approved 2016-17 Budget*
Administration	15.6	16.5	16.2	20.0	19.9	19.9
Community Development	8.6	9.7	12.9	15.5	16.0	16.0
Public Safety	25.6	26.6	25.3	26.0	25.5	26.0
Community Services	13.4	13.8	15.9	18.3	19.4	19.4
Public Works Operations	10.9	11.9	13.8	23.5	23.2	23.2
General Fund Total	74.1	78.4	84.1	103.3	104.0	104.5
Water Operations	7.3	6.6	6.9	3.0	3.0	3.0
Water Capital	0.05	-	-	-	-	-
Water Fund Total	7.4	6.6	6.9	3.0	3.0	3.0
Sanitary Operations	2.9	2.5	2.6	3.0	3.0	3.0
Sanitary Capital	0.3	0.3	0.2	-	-	-
Sanitary Fund Total	3.2	2.8	2.8	3.0	3.0	3.0
Storm Operations	4.4	4.1	3.5	2.0	2.0	2.0
Storm Capital	0.1	0.2	0.4	-	-	-
Storm Fund Total	4.5	4.2	3.9	2.0	2.0	2.0
Street Operations	3.8	3.5	3.1	1.0	1.0	1.0
Street Capital	0.9	0.7	0.4	-	-	-
General Construction	0.2	0.3	0.3	-	-	-
Telecom	0.1	0.4	0.3	-	1.0	1.0
URA Operations	0.5	0.3	0.3	-	-	-
URA Capital	0.9	0.7	0.7	-	-	-
Total	96.5	97.9	102.8	112.3	114.0	114.5

Changes to personnel for Approved FY2016-17

Planning	
Code Compliance (0.5 FTE)	0.5
Community Services	
Youth Services Librarian I (0.5 FTE)	0.5
Library Assistant II (0.20 FTE)	0.2
Telecom	
Senior Network Engineer	1.0
	2.2

* This table reflects a change of FTE count allocated based on home department of the employee, rather than based on time worked allocation.

Management/Supervisory/Confidential (Effective July 1, 2016)

Position	Group Range	Minimum Hourly	Maximum Hourly	Minimum Monthly	Maximum Monthly
Admin Asst III - Confidential	A1	19.93	25.51	3,454	4,422
Payroll Finance Tech	A2	21.92	28.06	3,799	4,864
Program/Project Supervisor II Legal Assistant	B	24.11	30.86	4,179	5,350
Program Project Manager I PW Operations Supervisor Program Analyst Supervising Librarian Recreation Supervisor Human Resource Analyst Court Supervisor	C	26.51	33.93	4,595	5,882
PW Operations Supervisor II Engineering Associate II System Administrator Senior IT Analyst Cultural Arts Center Manager	D	28.91	29.63	5,011	6,414
Civil Engineer Police Sgt (non-exempt) Planning Manager Utility Manager	E	31.52	40.34	5,463	6,993
Building Official Library Manager	F	34.03	43.56	5,899	7,551
Police Captain Senior Network Engineer	G	36.75	47.05	6,370	8,154
City Engineer	H	39.32	50.33	6,815	8,724
IT Director Community Develop Director Finance Director Public Works Director Community Services Director	I	42.07	53.86	7,293	9,335
Police Chief Assistant City Manager	J	45.02	57.64	7,804	9,990
City Manager City Recorder Municipal Judge City Attorney	Contract Employees				

SPOA Represented	Group Range	Minimum Hourly	Maximum Hourly	Minimum Monthly	Maximum Monthly
Police Officer		26.06	33.25	4,516	5,764
AFSCME Represented					
Library Page I Recreational Assistant	1	11.51	14.74	1,996	2,555
Library Page II	2	13.47	17.24	2,334	2,988
Library Asst. I Admin Asst. I Recreation Specialist	3	15.49	19.83	2,686	3,438
Admin Asst II Library Asst II Maintenance Worker I	4	17.50	22.40	3,033	3,883
Maintenance Worker II Billing Tech Admin Asst. III Engineering Tech I	5	19.43	24.87	3,367	4,311
Finance Tech Code Compliance Evidence Tech Department/Program Coord Lead Utility Billing Tech Maintenance Worker III Permit Specialist Public Works Tech Mechanic Events & Volunteer Coordinator Engineering Tech II Librarian	6	21.37	27.35	3,704	4,741
Youth Services Librarian Maintenance Worker Lead Accountant Assistant Planner	7	23.28	29.81	4,036	5,166
Associate Planner Engineering Associate I Inspector I	8	25.39	32.50	4,401	5,633
Inspector II	9	27.43	35.11	4,7544,721	6,086
Senior Planner	10	29.34	37.56	5,086	6,511

SPOA/AFSCME (Effective July 1, 2016)

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 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 polices 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.
    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 Proposed 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 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 arranges 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 ten percent of fund revenue and will strive to increase that amount by 1.5% annually to a goal of 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 20 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

Proposed 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.

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.

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

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

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)

CAFR - The Comprehensive Annual Financial Report, the audited report of the City's finances for the fiscal year.

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 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 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.

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

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.

Division - An organizational unit with a distinct budget.

Department – Units within a division consisting of one or more.

Enterprise 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 enterprise funds are the Water, Sanitary, Storm, and Telecommunications funds.

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.

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.

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.

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 as 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.

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.

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

SPOA - Sherwood Police Officers' Association union.

Supplemental Budget – Appropriations established to meet the needs not anticipated at the time the budget was Proposed.

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.