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# CITY OF SHERWOOD

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FY 2022-2023 PROPOSED BUDGET





# City of Sherwood Annual Budget

For the Fiscal Year

July 1, 2022 - June 30, 2023

## CITY COUNCIL:

Keith Mays, *Mayor*

Tim Rosener, *Council President*

Renee Brouse, *Council Member*

Sean Garland, *Council Member*

Taylor Giles, *Council Member*

Doug Scott, *Council Member*

Kim Young, *Council Member*

## BUDGET COMMITTEE:

Kady Strode, *Chair*

Thomas Sherwood, *Vice Chair*

Brian Fairbanks

Matt Kaufman

Paul Mayer

Lana Painter

Nancy Taylor

## CITY STAFF:

Keith Campbell, *City Manager*

David Bodway, *Finance Director*



*Home of the Tualatin River National Wildlife Refuge*

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sherwood  
Oregon**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Monell*

Executive Director

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

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

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

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

This budget document serves to:

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

### **Reader's Guide**

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

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

### **Revenues & Expenditures**

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

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

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

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

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

### **Budget Detail**

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

### **Appendix**

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

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

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

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

### **GFOA Best Practices**

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

A successful budget should serve as:

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

The budget process should accomplish the following:

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

### **Overview**

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

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

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

### Total Budget (All Funds)

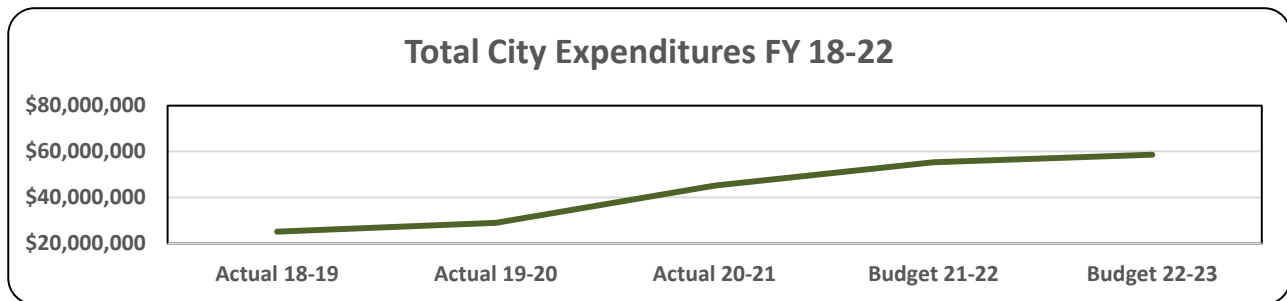
The proposed total budget for FY2022-23 for all funds is \$104.9 million. This represents an increase of \$3.3 million or 6.0% from the current adopted FY2021-22 budget. Within this proposed total budget, Personal Services accounts for \$20.3 million. This figure is 17.6% higher than the current FY2021-22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

Budget in Brief				
Expenditures	2021-22 Budget	2022-23 Proposed	Variance	% Change
<b>General Fund</b>				
Administration	\$ 3,322,301	\$ 2,957,804	\$ (364,497)	-11.0%
Community Development	2,549,641	2,517,995	(31,646)	-1.2%
Police Services	5,402,118	5,934,422	532,304	9.9%
Community Services	2,826,843	3,337,871	511,028	18.1%
Public Works	3,175,165	3,967,848	792,683	25.0%
<b>Subtotal General Fund</b>	<b>17,276,068</b>	<b>18,715,940</b>	<b>1,439,872</b>	<b>8.3%</b>
Debt Service Fund	-	78,737	78,737	100.0%
General Construction Fund	1,795,416	1,115,335	(680,081)	-37.9%
Transient Lodging Tax Fund	-	-	-	0.0%
Grants Fund	82,339	23,078	(59,261)	-72.0%
Street Operations Fund	1,989,406	3,377,786	1,388,380	69.8%
Street Capital Fund	4,234,630	4,479,558	244,928	5.8%
<b>Subtotal General Govt. Funds</b>	<b>25,377,859</b>	<b>27,790,434</b>	<b>2,412,575</b>	<b>9.5%</b>
Water Enterprise Fund	17,272,865	17,266,109	(6,757)	0.0%
Sanitary Enterprise Fund	3,217,762	2,631,121	(586,641)	-18.2%
Storm Enterprise Fund	2,638,512	2,702,195	63,683	2.4%
Telecommunications Fund	6,809,350	8,252,849	1,443,499	21.2%
<b>Subtotal Enterprise Funds</b>	<b>29,938,490</b>	<b>30,852,273</b>	<b>913,784</b>	<b>3.1%</b>
<b>Total All Funds</b>	<b>\$ 55,316,349</b>	<b>\$ 58,642,708</b>	<b>\$3,326,359</b>	<b>6.0%</b>



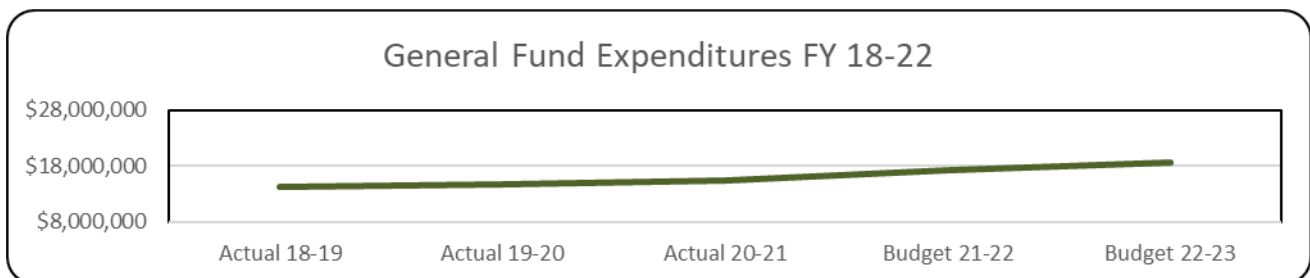
Materials and services (M&S) expenses are operating expenses incurred during the normal course of business including professional services, supplies, utilities, and property and liability insurance. The total M&S expenses for the proposed total budget are \$11.3 million, a 7.3% increase from the current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

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



### General Fund

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



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

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

### Fund Balances

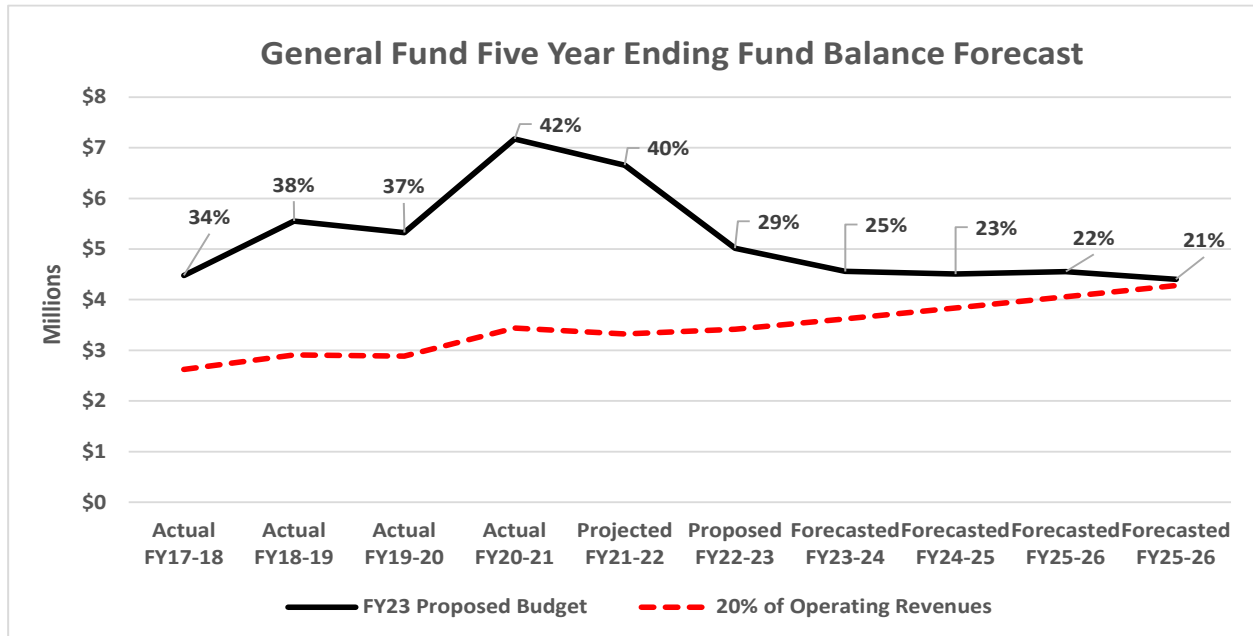
Below is a chart showing the proposed change in fund balances for FY2022-23:

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

### General Fund

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

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



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

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

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

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

### Special Revenue, Capital, and Proprietary Funds

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

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

### Street Operations Fund

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

### Street Capital Fund

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

### General Construction Fund

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

### Water Fund

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

### Sanitary and Stormwater Funds

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

### Broadband Fund

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



### Personnel Services changes

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

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

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

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

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

### Budget Law

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

### Conclusion

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

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

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

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

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Keith D. Campbell", with a stylized flourish extending to the right.

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

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

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

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

### Authority

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

### Services

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

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

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

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

### Location

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



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

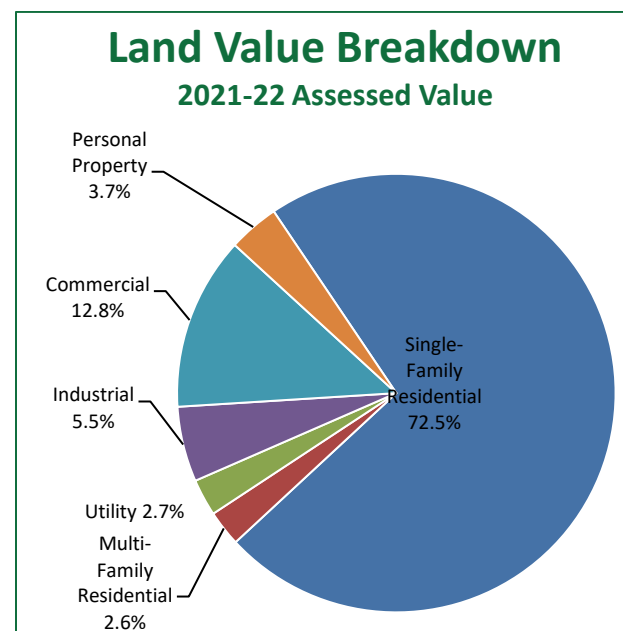
## Economy

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

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

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

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





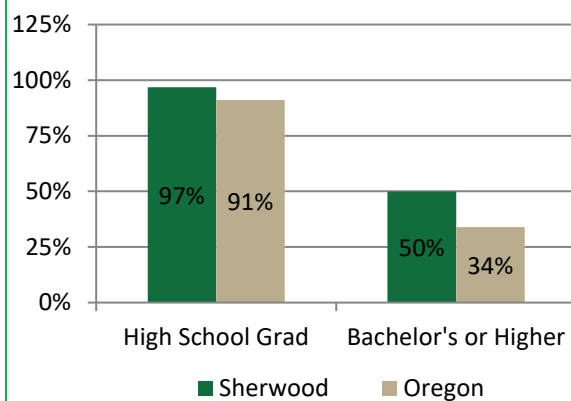
## Demographics

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

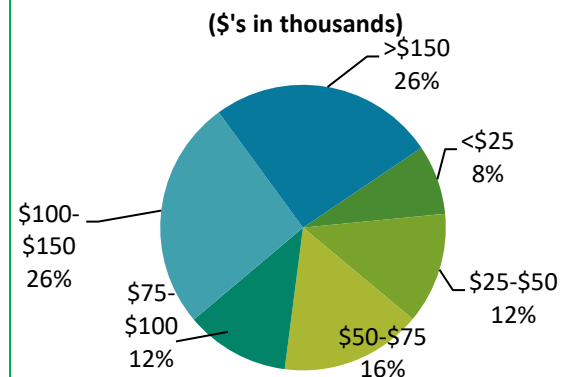
### AGE DISTRIBUTION

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

### Population Age 25 and Over



### Household Income Distribution

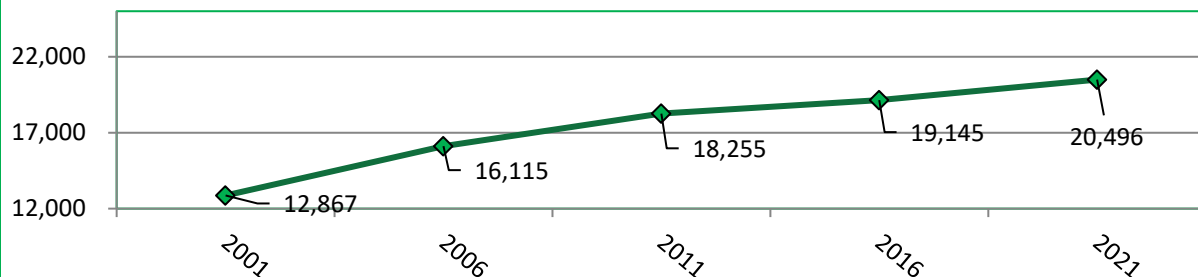


63% of the homes in Sherwood are less than 30 years old. Owner-occupied homes represent 77% of the community as opposed to 62% of Oregon as a whole.

### JOB TYPES HELD BY SHERWOOD CITIZENS

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

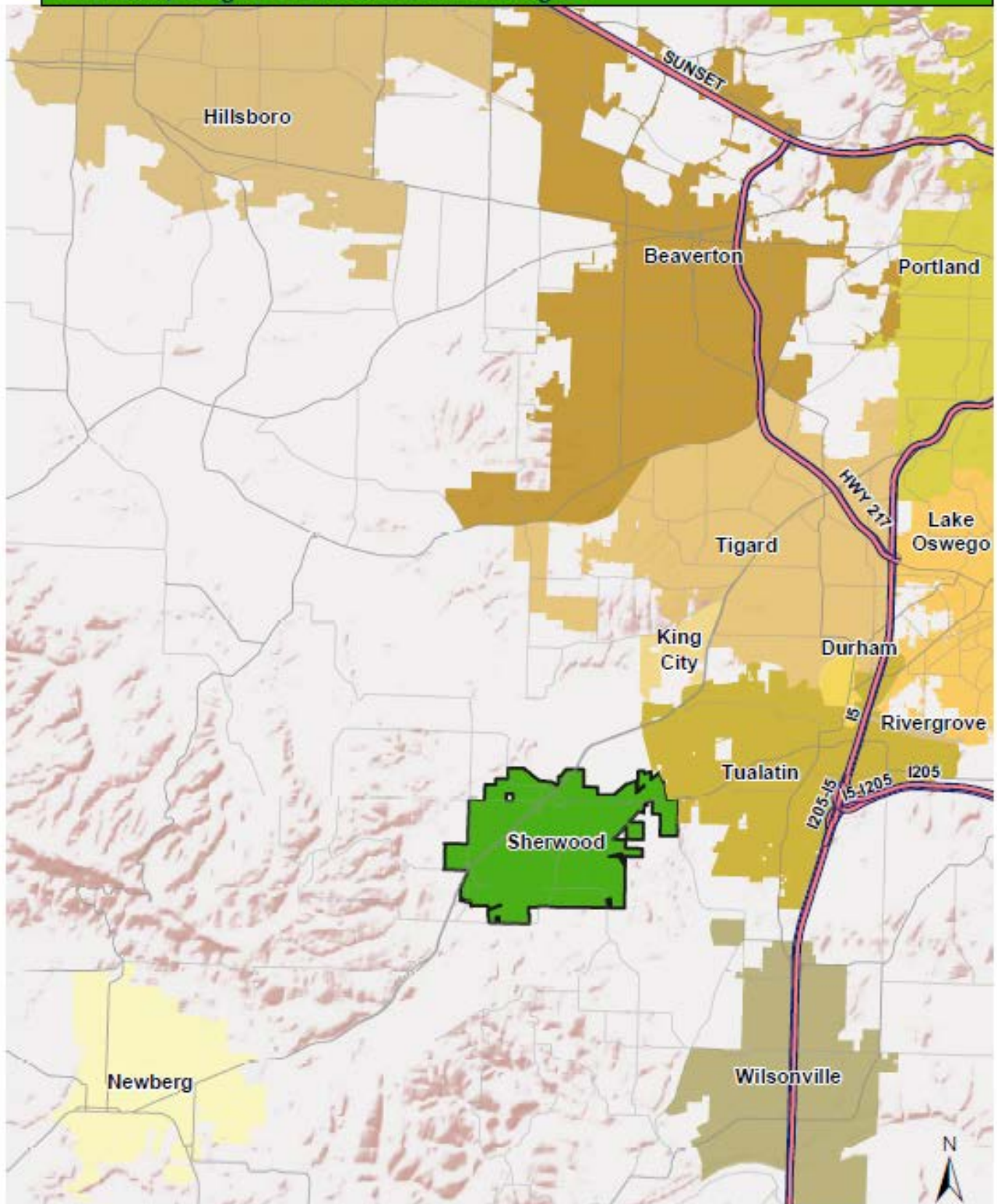
### City of Sherwood Population



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

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

**Sherwood, Oregon and the South Metro Region**



## Mission Statement

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

## Core Values

Citizen Engagement

Community Livability

Community Partnerships

Community Pride

Fiscal Responsibility

Transparent Government

Quality Service

Forward Thinking



# Overarching Pillars, Goals & Deliverables

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

## Pillar 1: Economic Development

### Goals:

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

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

## Pillar 2: Infrastructure

### Goals:

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

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

## Pillar 3: Livability & Workability

### Goals:

**Continue to Support and Enhance Senior Services**

**Trails and Walkability**

**Promote and monitor diverse housing that will accommodate a wide variety of life stages and needs**

**Public Art**

**Mental Health and Wellness**

**Investment in Community Gathering Spaces or Community Enhancements**

**Investment in Parks (Acquire New Land for Parks and Expansion and Improvements of Current Parks)**

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

## Pillar 4: Public Safety

### Goals:

**Public Safety Planning**

**Collaborate with School District**

**Promote Bike and Pedestrian Safety**

**Promote Driver Safety**

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

## Pillar 5: Fiscal Responsibility

### Goals:

**Pursue New Internal and External Revenue Sources**

**Efficient Service Delivery**

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

**Pillar 6: Citizen Engagement****Goals:**

**A Communication Plan that is Comprehensive and Strategic to Modernize City-Wide Communication**

**A High Level of Customer-Centric Approach to Citizens Engaging with the City**

**Diversity, Equity, Inclusion, and Accessibility**

**Engaging with Youth**

**Efficient Management of Meetings for All Boards and Commissions**

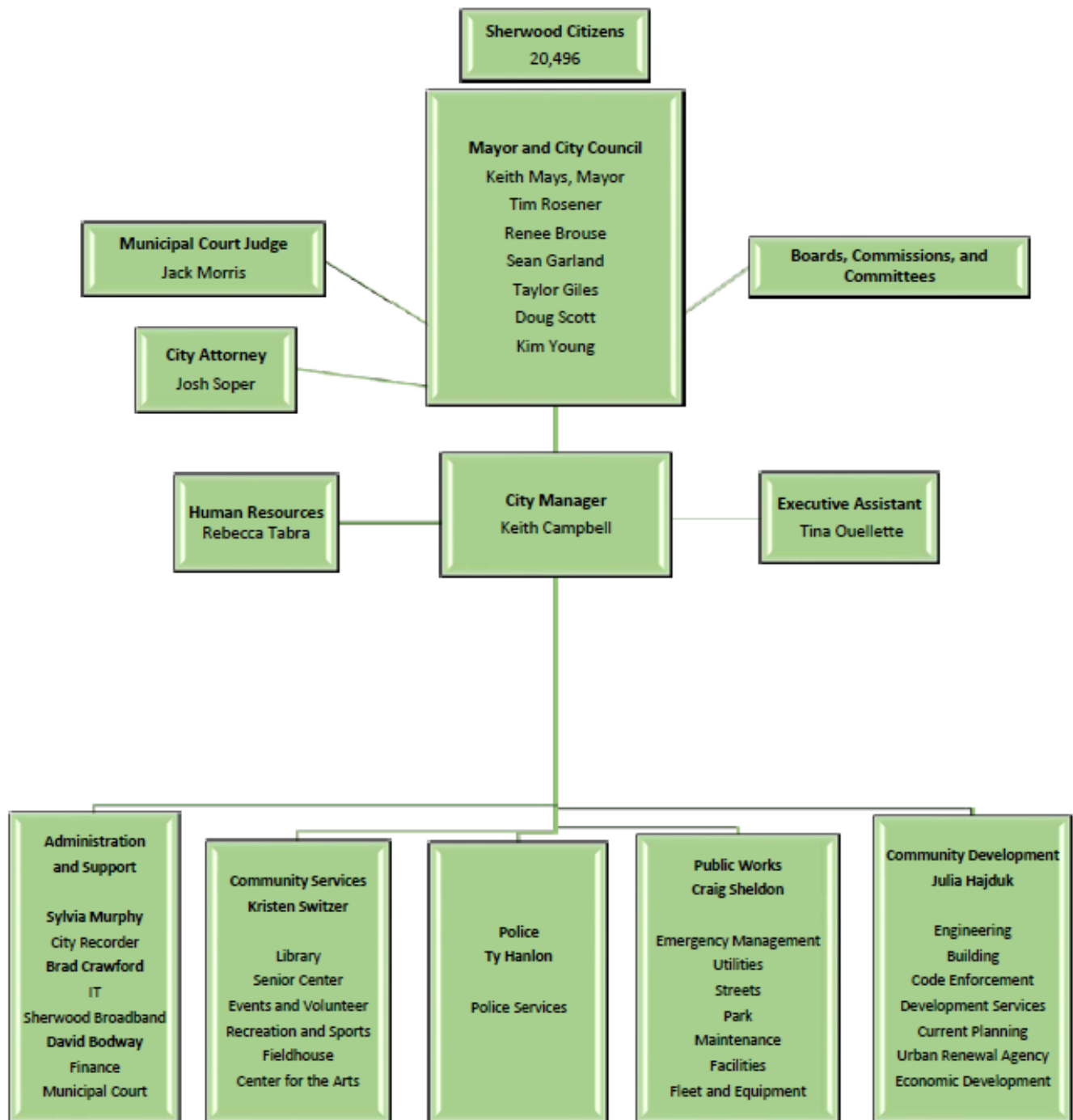
Deliverables:	Deliverable Time Frame		
	0-1 Year	2-3 Years	3+ Years
Deliverable 6:1 Create new Website Platform and Enhance Social Media	X		
Deliverable 6:2 Evaluate billing of Broadband as it relates to customer service and workload of staff	X	X	
Deliverable 6:3 Utilize modern communication tools (mobile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

## Long-Range Operating Financial Plans

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

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

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



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



**Budget Process**

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

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

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

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

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

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

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

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

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

**Appoint Budget Officer:**

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

**Prepare a Proposed Budget:**

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

**Publish Public Notices:**

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

**Budget Committee Meets:**

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

**Committee Approves the Budget:**

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

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

**Publish Notice of Public Hearing:**

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

**Hold the Budget Hearing:**

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

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

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

### Phase 4: Budget Changes After Adoption

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

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

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

### Budget Calendar

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

### Basis of Budgeting

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

### Basis of Auditing

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

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

### Budgetary Basis of Accounting

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

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

### Fund Structure and Description

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

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

### General

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

### Special Revenue

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

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

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

### Debt Service

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

### Capital Projects

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

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

### Business-Type

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

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

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

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

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

General Government Funds						
Appropriation Level	General Fund (Major)	General Construction (Non-Major)	Debt Service (Non-Major)	Grants & TLT Funds (Non-Major)	Street Operations (Major)	Street Capital (Non-Major)
Administration 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/Recreation Center for the Arts Marjorie Stewart Center	X					
Public Works Facilities Fleet & Equipment Parks Maintenance	X					
General Construction		X				
Debt Service			X			
Transient Lodging Tax (TLT)				X		
Grants Operations				X		
Street Operations					X	
Street Capital						X
Debt Service	X	X	X		X	X
Transfers Out	X	X	X	X	X	X
Contingency/Reserve	X	X	X	X	X	X
Proprietary Funds						
Appropriation Level	Water (Major)	Sanitary (Major)	Stormwater (Major)	Broadband (Major)		
Operations	X	X	X			
Capital	X	X	X			
Broadband				X		
Debt Service	X	X	X	X		
Transfers Out	X	X	X	X		
Contingency/Reserve	X	X	X	X		

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



## City-Wide Revenue Summary by Source

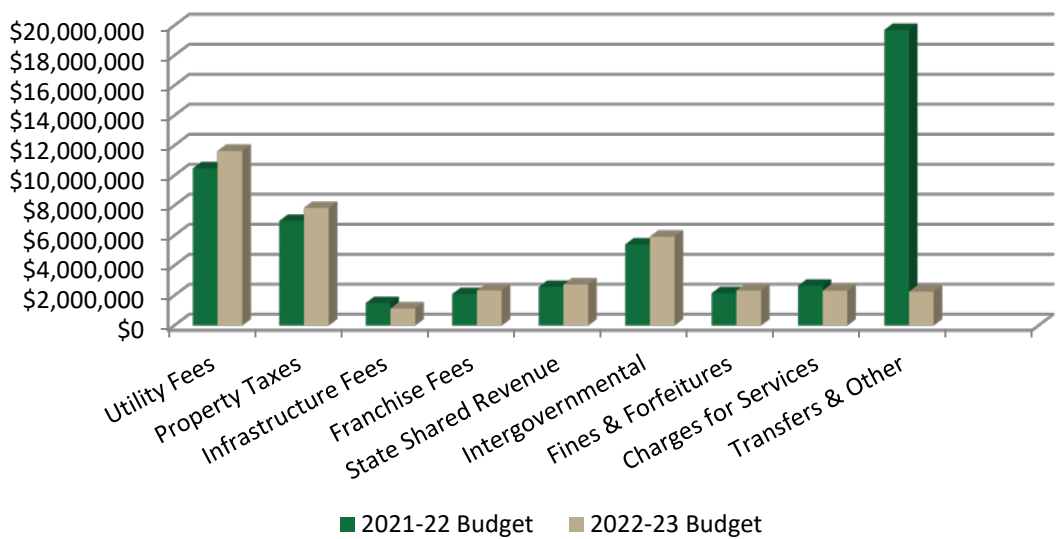
### Summary of Resources by Source

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

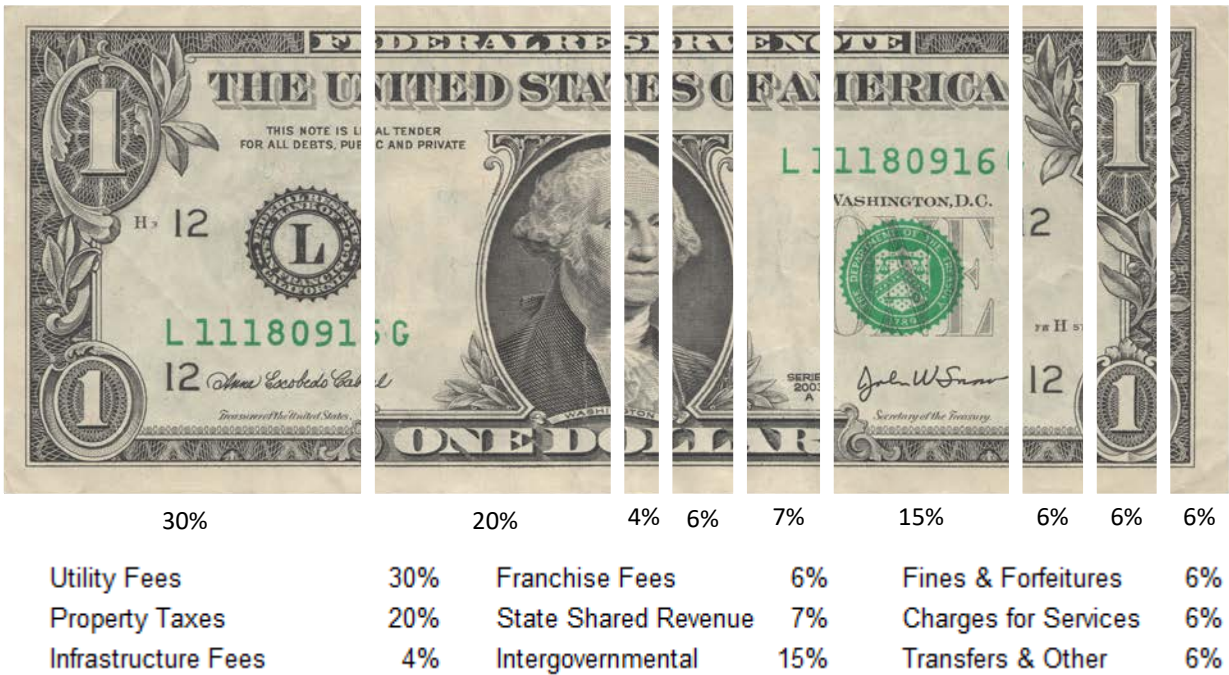
### Detail of Transfers between Funds:

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

All Revenue for all Funds



All Revenue for all Funds as a Percent



### Beginning and Ending Fund Balance

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

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

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

### Utility Fees

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

### Property taxes

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

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

### Assessed Value

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

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

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

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

### Limits and Compression

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

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

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

### Effect of the Sherwood Urban Renewal Agencies

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

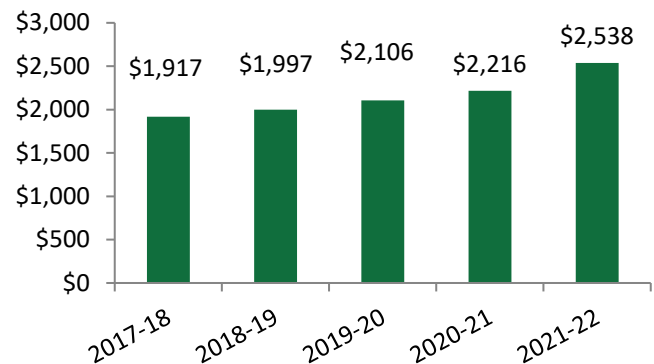
The first agency began operations in FY2001-02 and the second was opened in FY2020-21. The assessed value in the district was determined at the start date of each agency and became the frozen base. In subsequent years, the incremental assessed value is the difference between the assessed value in the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

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

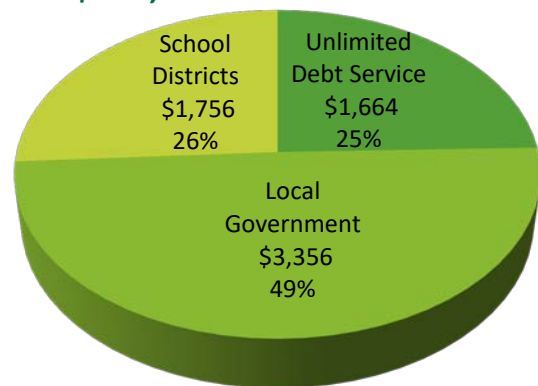
Each taxing jurisdiction has a tax rate that is applied to a parcel's assessed value to determine the amount of property taxes owed by that parcel. The County Assessor lowers these other taxing jurisdiction's tax rates based upon the Urban Renewal District's incremental assessed value and the taxing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

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

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



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



Local Governments include:

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

School Districts include:

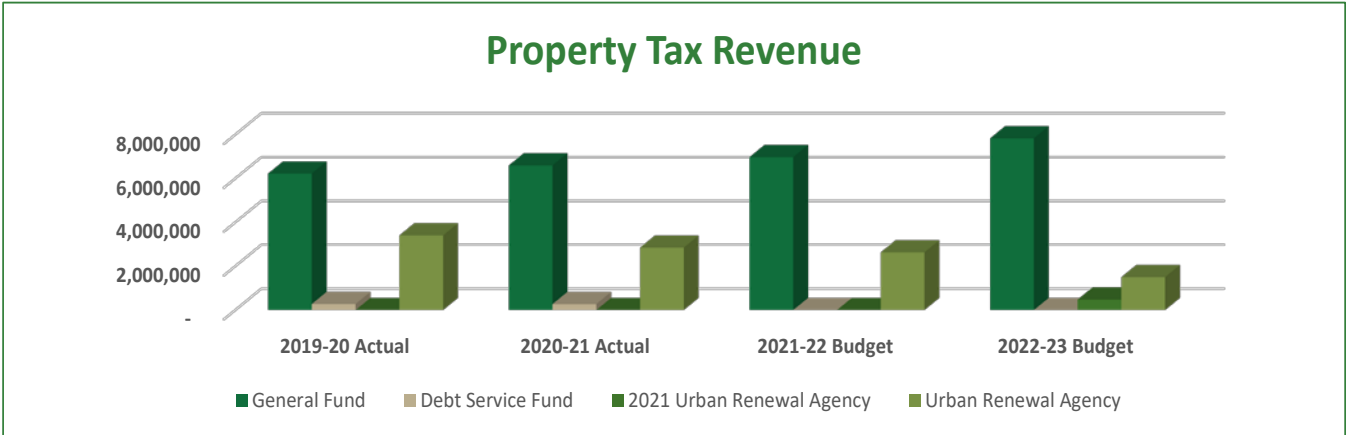
- Sherwood School District
- Portland Community College
- ESD – NW Regional

Property Tax Allocation



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

Property taxes represent approximately 46% of General Fund revenue.



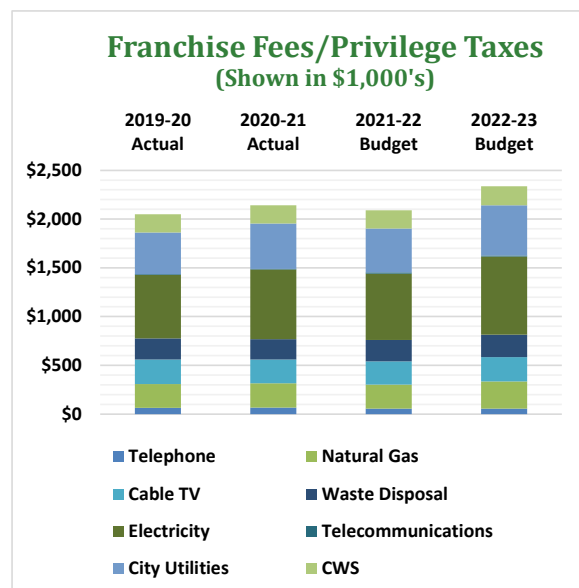


### Infrastructure Development Fees

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

### Franchise Fees/Privilege Taxes

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



### Fines and Forfeitures

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

### Intergovernmental Revenue

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

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

### Charges for services

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

### Transfers and Other Revenue

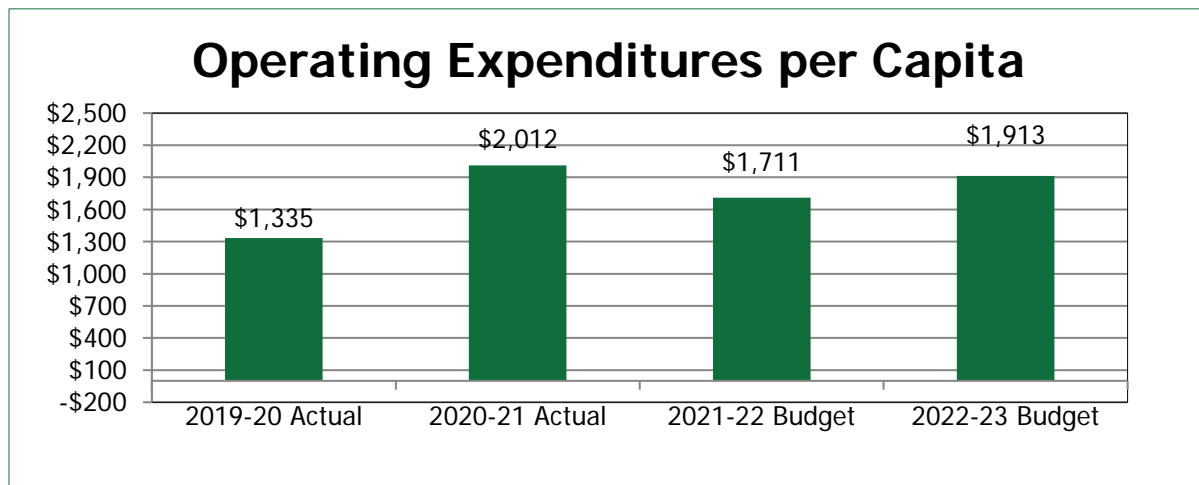
- Transfers in from other funds
- Interest earned on bank accounts
- Sale of fixed assets
- Proceeds from the issuance of debt

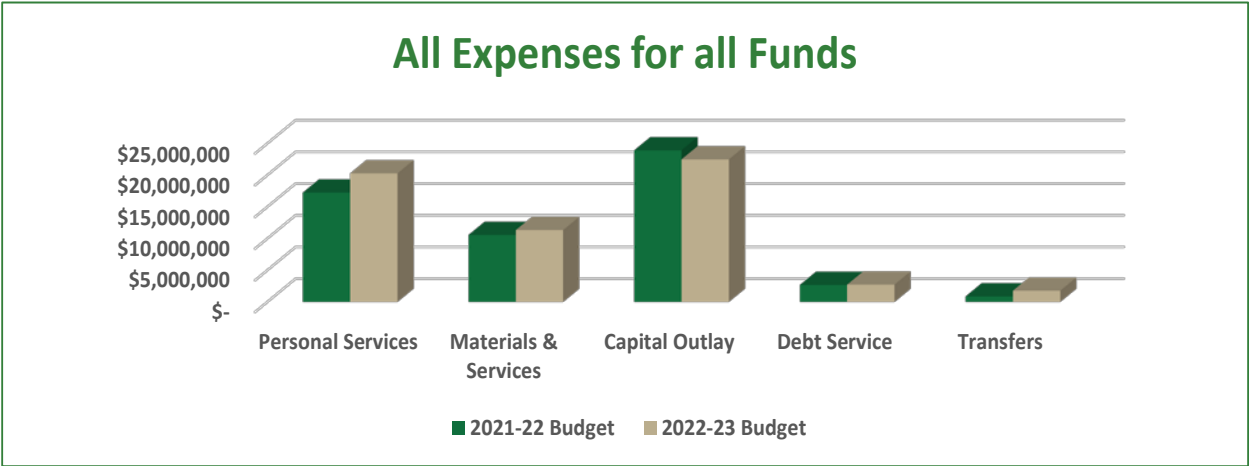
## City-Wide Expenses by Category

### Summary of Expenditures by Category

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

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





All Expenses for all Funds as a Percent

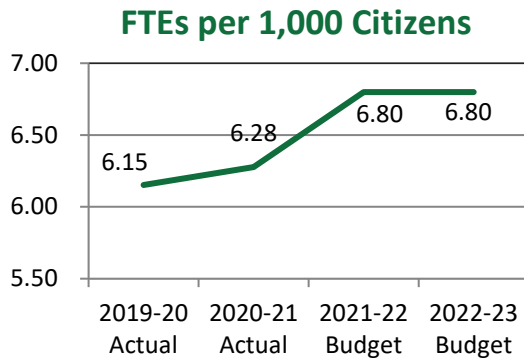


## Revenue & Expenditures Overview of Major Categories of Expense

### Personal Services

#### Full-Time Equivalent (FTE)

The following compares City staffing to population growth.



Positions added in this budget are below:

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

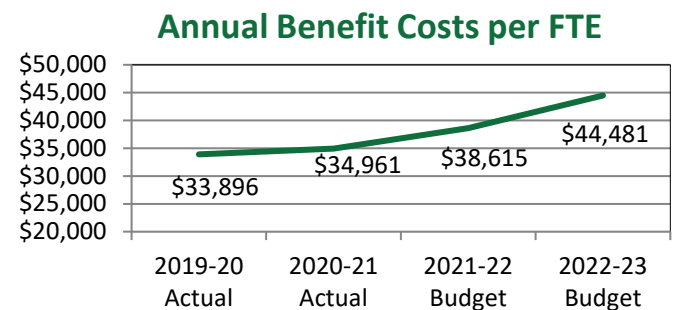
#### Wages

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

#### Benefits

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

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



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

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

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

**Tier 1 & 2:** 22.5%

**OPSRP:** 66.7%

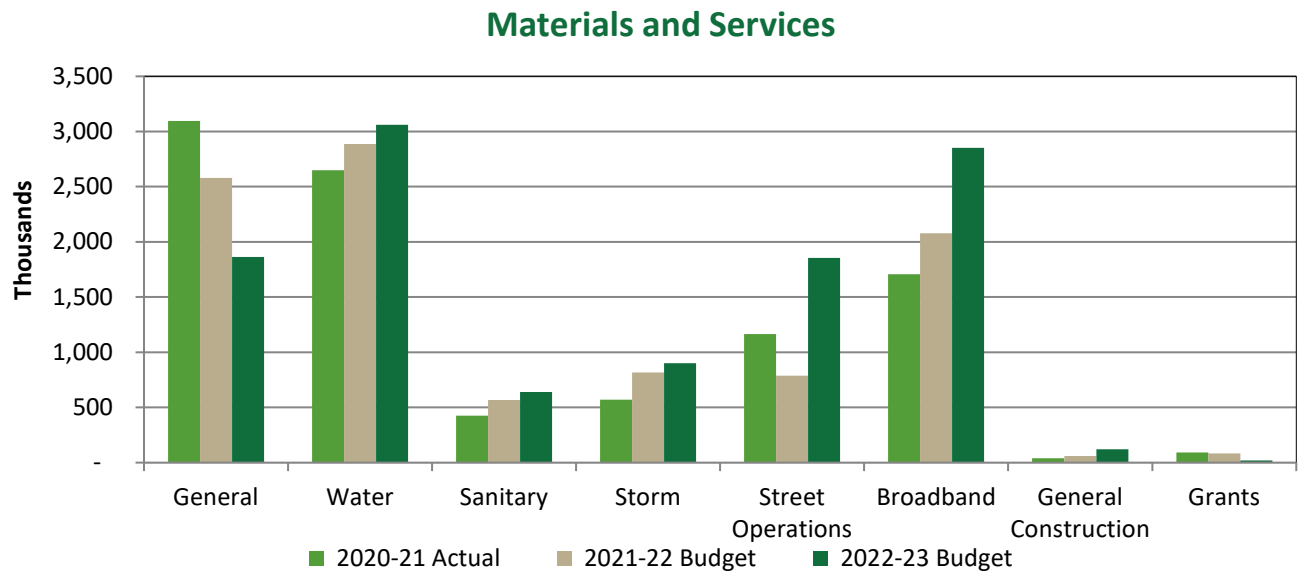
**OPSRP Police:** 10.8%

### Materials and Services

Materials and services include costs for:

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

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



## Revenue & Expenditures      Overview of Major Categories of Expense

### Capital Outlay

Capital outlay are expenditures related to vehicles and equipment as well as to capital projects. This section will cover the capital outlay for vehicles and equipment only. The capital improvement plan can be found on page 39. The City's Capital Outlay threshold is any single piece of equipment that costs over \$5,000 and expected to last more than one year. The significant FY2022-23 capital outlay budgeted expenditures for vehicles and equipment are:

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



### Description of Long-Term Debt

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

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

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

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

### General Obligation Bond Limitations

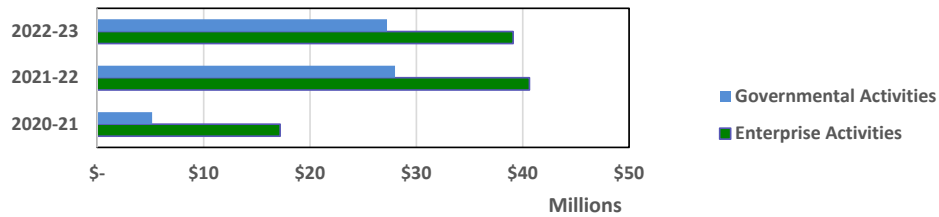
Total assessed value on January 1, 2022:	<u>\$ 2,119,931,102</u>
Debt limitation: 3% of total assessed value	63,597,933
Debt outstanding at June 30, 2022:	
General obligation bonds outstanding	-
Less amount available for repayment of GO bonds	<u>(78,688)</u>
Net debt outstanding that is subject to limitation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

### Summary of Long-Term Debt

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

## Long-Term Debt Principal and Interest Schedule

Principal Balance of Outstanding Debt



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

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

### **Capital Improvement Plan**

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

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

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

### **The CIP Process**

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

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

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

### **Capital Improvement Policies**

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

### **CIP Project Lists and Details**

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

### **Funding Overview**

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

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

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

### **Operating Budget Impact**

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

## Debt Service & CIP

## Current Year Capital Projects

City of Sherwood Five Year Capital Improvement Plan (FY 23 Through FY 27)						
STREET PROJECTS; INCL STORM AND SANITARY	Estimated Cost	22/23	23/24	24/25	25/26	26/27
Oregon St Improvements (Design and Construction; includes Shaumburg from Division to end of road (reconstruct)	\$ 6,695,850	\$ 543,900	\$ 5,347,650	\$ 804,300		
Traffic Calming	\$ 906,345	\$ 218,175	\$ 251,000	\$ 437,170		
Oregon St @ Tonquin Rd & Murdock Rd Improvements	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000		
Tualatin-Sherwood Road widening coordination with County	\$ 2,624,000	\$ 500,000	\$ 2,124,000			
Arrow Street	\$ 7,500	\$ 7,500				
Sunset Pedestrian Safety Study-99W to Pinehurst	\$ 1,525,000	\$ 1,525,000				
Langer Drive from Sherwood Blvd to Holland (grind and overlay)	\$ 50,000	\$ 50,000				
Third Street - at Pine	\$ 150,000	\$ 150,000				
Willamette Street from Norton to Foundry (reconstruct)	\$ 90,963	\$ 90,963				
Timbrel from Middleton to Sunset (grind and overlay)	\$ 160,000	\$ 160,000				
Travis Ct. (cul de sac to Lee), grind overlay	\$ 110,919	\$ 110,919				
Travis Ct (Lee to Marshall), grind overlay	\$ 10,889	\$ 10,889				
Lee Dr (Meinecke to Shane), grind overlay	\$ 48,428	\$ 48,428				
Lee Dr (Shane Ct to Travis), grind overlay	\$ 55,000	\$ 55,000				
Shane Ct (Lee to cul de sac), grind overlay	\$ 42,000	\$ 42,000				
Alexander (Dead end to Smith), grind overlay	\$ 13,000	\$ 13,000				
Edy Road	\$ 39,000	\$ 39,000				
Pine Street Phase II	\$ 6,400,000		\$ 1,920,000	\$ 4,480,000		
Sidewalk on Meinecke/washington north of City parking lot	\$ 1,850,000		\$ 1,850,000			
Brookman Road preliminary design	\$ 465,642		\$ 465,642			
TSP update	\$ 50,000		\$ 50,000			
Oregon Street from Lincoln to Hall (grind and overlay)	\$ 150,000		\$ 150,000			
Oregon Street from Hall to Brickyard (reconstruct)	\$ 182,000		\$ 182,000			
Oregon Street from Brickyard to Roundabout (grind and overlay)	\$ 78,000		\$ 78,000			
Washington from Tualatin to Shaumburg (reconstruct)	\$ 500,000			\$ 500,000		
Willamette Street from Orcutt to Pine (reconstruct)	\$ 50,000			\$ 50,000		
Sunset (Eucalyptus to St. Charles) grind overlay	\$ 52,000			\$ 52,000		
Sunset (St. Charles to Myrica), grind and overlay	\$ 42,000			\$ 42,000		
Sunset (Myrcia to Main), grind and overlay	\$ 195,000			\$ 195,000		
Sunset (Main to Cinnamon Hill), grind and overlay	\$ 145,000			\$ 145,000		
Sunset (Cinnamon Hill to Pine), grind and overlay	\$ 100,000			\$ 100,000		
Meinecke RAB	\$ 30,000				\$ 30,000	
Sidewalk on Sunset - Cinnamon Hills to Main	\$ 100,000				\$ 100,000	
Elwert from Handley to Edy	\$ 6,000,000				\$ 6,000,000	
Edy Road/Elwert Road intersection improvements	\$ 4,500,000				\$ 4,500,000	
Borchers between Edy Road and Roy Rogers (grind and overlay)	\$ 238,000				\$ 238,000	
Sidewalk on Borchers - in front of PGE property	\$ 100,000				\$ 100,000	
Borchers between Roy Rogers and Sydney (grind and overlay)	\$ 28,000				\$ 28,000	
Baler between T/S Road and Langer (grind and overlay)	\$ 95,000				\$ 95,000	
Sunset (Pine to Aldergrove), grind and overlay	\$ 145,000				\$ 145,000	
Sunset (Brittany to Murdock), grind and overaly	\$ 155,000				\$ 155,000	
Century between T/S and Sherwood Industrial	\$ 182,464				\$ 182,464	
Fair Oaks	\$ 100,000				\$ 100,000	
Brookman Road	\$ 13,775,000					\$ 13,775,000
Cedarbrook Way	\$ 8,500,000					\$ 8,500,000
Langer Farms Parkway North	\$ 4,250,000					\$ 4,250,000
Cochran (Upper Roy to June Ct.), grind and overlay	\$ 55,894					\$ 55,894
Cochran (June Ct to Willamette), grind and overlay	\$ 54,239					\$ 54,239
June Ct (Cochran to cul de sac), grind and overlay	\$ 33,996					\$ 33,996
May Ct (Upper Roy to cul de sac), grind and overlay	\$ 41,127					\$ 41,127
Norton (Barnsdale to Forest), grind and overlay	\$ 28,486					\$ 28,486
Norton (Forest to Willamette), grind and overaly	\$ 80,820					\$ 80,820
	\$ 34,916,000	\$ 3,664,774	\$ 12,672,292	\$ 6,905,470	\$ 11,673,464	\$ -
STORM WATER PROJECTS	Estimated Cost	22/23	23/24	24/25	25/26	26/27
Stella Olsen Park Drainage Swale Upgrade	\$ 110,000	\$ 110,000				
Gleneagle drive storm outfall retrofit	\$ 490,000	\$ 300,000	\$ 190,000			
Citywide Catch Basin Remediation program	\$ 300,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Woodhaven Swales	\$ 400,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Water Quality Facility Refurbishments	\$ 250,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	
2nd & Park St Storm Water Facility Rehab (Design & constructi	\$ 300,000			\$ 300,000		
	\$ 950,000	\$ 210,000	\$ 210,000	\$ 260,000	\$ 210,000	\$ 60,000

**\*Pending adoption by City Council of the Capital Improvement Plan**

## Debt Service & CIP

## Current Year Capital Projects

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

**\*Pending adoption by City Council of the Capital Improvement Plan**



**Street Capital Projects**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### Stormwater Capital Projects

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

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

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

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

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

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

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

### Sanitary Capital Projects

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

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

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

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

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

### Water Capital Projects

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

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

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

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

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

TVWD capacity improvements at the water treatment plant.

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

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

### General Construction Projects

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

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

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

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

## Budget Detail

## City in Total

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

## Budget Detail

## City by Fund

	General Fund	General Construction Fund	Debt Service Fund	Transient Lodging Tax Fund	Grants Fund	Street Operations Fund	Street Capital Fund	Water Fund	Sanitary Fund	Storm Fund	Broadband Fund	Proposed 2022-23 Budget
<b>RESOURCES</b>												
Beginning fund balance	\$ 6,655,712	\$ 1,536,117	\$78,287	\$198,372	\$2,227,121	\$4,345,560	\$4,447,004	\$26,792,370	\$2,941,419	\$6,444,899	\$10,347,515	\$ 66,014,375
Revenue												
Taxes	7,830,570	-	-	-	-	-	-	-	-	-	-	7,830,570
Franchise Fees	2,307,000	30,000	-	-	-	-	-	-	-	-	-	2,337,000
Licenses and permits	86,500	-	-	-	-	-	-	-	-	-	-	86,500
Intergovernmental	2,059,309	-	-	135,000	2,272,711	1,924,104	-	-	581,900	-	1,666,000	8,639,023
Charges for services	2,160,470	70,000	-	-	-	735,944	60,000	6,339,500	792,000	2,482,377	1,330,881	13,971,172
Infrastructure development	-	300,000	-	-	-	-	700,000	-	75,000	50,000	-	1,125,000
Fines, interest and other	2,549,494	11,000	450	1,000	10,000	52,000	30,000	291,000	22,000	79,000	80,000	3,125,944
Total revenue	16,993,343	411,000	450	136,000	2,282,711	2,712,048	790,000	6,630,500	1,470,900	2,611,377	3,076,881	37,115,209
Other sources												
Transfers in	83,021	950,000	-	-	-	-	750,000	-	-	-	-	1,783,021
Total other sources	83,021	950,000	-	-	-	-	750,000	-	-	-	-	1,783,021
<b>Total resources</b>	<b>\$23,732,076</b>	<b>\$ 2,897,117</b>	<b>\$78,737</b>	<b>\$334,372</b>	<b>\$4,509,832</b>	<b>\$7,057,607</b>	<b>\$5,987,004</b>	<b>\$33,422,870</b>	<b>\$4,412,319</b>	<b>\$9,056,276</b>	<b>\$13,424,396</b>	<b>\$ 104,912,605</b>
<b>REQUIREMENTS</b>												
Expenditures												
Personal services												
Salaries and wages	9,069,979	28,005	-	-	-	500,013	76,599	580,715	243,886	510,690	1,715,166	12,725,053
Payroll taxes	828,216	2,519	-	-	-	50,405	6,797	58,901	25,440	55,288	163,931	1,191,497
Benefits	4,477,230	14,864	-	-	-	222,125	34,997	282,888	119,478	250,412	967,718	6,369,712
Total personal services	14,375,425	45,388	-	-	-	772,543	118,392	922,504	388,804	816,390	2,846,815	20,286,261
Materials and services												
Professional & technical	1,775,140	-	-	-	19,595	213,300	-	142,350	95,250	120,900	365,000	2,731,535
Facility and equipment	1,807,203	79,000	-	-	-	950,971	-	1,673,715	2,628	53,273	254,683	4,821,472
Other purchased services	1,314,748	-	-	-	-	30,777	-	562,795	122,165	161,945	208,890	2,401,320
Supplies	463,690	-	-	-	-	110,100	-	150,836	16,200	56,900	256,000	1,053,726
Community activities	43,321	-	-	-	-	-	-	-	-	-	-	43,321
Minor equipment	277,250	-	-	-	-	7,200	-	26,000	10,000	10,500	33,750	364,700
Other materials & services	82,000	-	-	-	-	-	-	-	-	-	-	82,000
Cost Allocation	(3,900,436)	40,947	-	-	-	542,894	33,911	504,250	393,335	497,532	1,732,660	(154,907)
Total materials & services	1,862,915	119,947	-	-	19,595	1,855,243	33,911	3,059,946	639,578	901,050	2,850,983	11,343,167
Capital outlay												
Infrastructure	-	950,000	-	-	-	-	3,377,255	11,024,052	1,602,739	984,755	1,816,000	19,754,801
Vehicles	711,000	-	-	-	-	-	-	-	-	-	-	711,000
Furniture and equipment	1,766,600	-	-	-	-	-	-	-	-	-	256,000	2,022,600
Total capital outlay	2,477,600	950,000	-	-	-	-	3,377,255	11,024,052	1,602,739	984,755	2,072,000	22,488,401
Total expenditures	18,715,940	1,115,335	-	-	19,595	2,627,786	3,529,558	15,006,502	2,631,121	2,702,195	7,769,798	54,117,830
Debt service												
Principal	-	-	-	-	-	-	-	1,406,000	-	-	118,791	1,524,791
Interest	-	-	-	-	-	-	-	853,607	-	-	364,260	1,217,867
Total debt service	-	-	-	-	-	-	-	2,259,607	-	-	483,051	2,742,658
Other uses												
Transfers out	-	-	78,737	-	3,483	750,000	950,000	-	-	-	-	1,783,021
Total other uses	-	-	78,737	-	3,483	750,000	950,000	-	-	-	-	1,783,021
Contingency	849,667	-	-	-	4,481,755	135,602	-	290,025	40,195	107,369	307,688	6,212,301
Reserved for Future Years	4,166,469	1,781,782	-	334,372	4,999	3,544,219	1,507,446	15,866,736	1,741,003	6,246,713	4,863,859	40,056,795
<b>Total requirements</b>	<b>\$23,732,076</b>	<b>\$ 2,897,117</b>	<b>\$78,737</b>	<b>\$334,372</b>	<b>\$4,509,832</b>	<b>\$7,057,607</b>	<b>\$5,987,004</b>	<b>\$33,422,870</b>	<b>\$4,412,319</b>	<b>\$9,056,276</b>	<b>\$13,424,396</b>	<b>\$ 104,912,605</b>



## Budget Detail

## General Fund in Total

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

## Budget Detail

## General Fund by Division

2019-20 Actual	2020-21 Actual	2021-22 Budget	General Fund Resources	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
\$ 5,552,559	\$ 5,325,013	\$ 7,173,050	Beginning fund balance	\$ 6,655,712	\$ 6,655,712	\$ 6,655,712
			Revenue			
6,224,127	6,594,623	6,971,527	Taxes	7,830,570	-	-
2,016,311	2,111,047	2,061,000	Franchise Fees	2,307,000	-	-
98,720	68,564	82,230	Licenses and permits	86,500	-	-
2,099,753	4,243,217	1,953,228	Intergovernmental	2,059,309	-	-
1,504,814	1,853,076	2,512,774	Charges for services	2,160,470	-	-
2,470,706	2,302,563	2,398,940	Fines, interest and other	2,549,494	-	-
14,414,431	17,173,088	15,979,699	Total revenue	16,993,343	-	-
-	4,629	4,117	Other sources			
11,575	10,946	-	Transfers in	83,021	-	-
11,575	15,575	4,117	Sale of fixed assets	-	-	-
19,978,565	22,513,676	23,156,866	Total other sources	83,021	-	-
			<b>Total resources</b>	<b>23,732,076</b>	<b>6,655,712</b>	<b>6,655,712</b>
			<b>Requirements</b>			
			<b>Administration Division</b>			
			Personal services			
1,394,590	1,570,347	1,628,991	Salaries and wages	1,682,964	-	-
147,760	97,621	138,022	Payroll taxes	148,583	-	-
616,920	595,188	690,187	Benefits	803,335	-	-
2,159,270	2,263,156	2,457,200	Total personal services	2,634,882	-	-
			Materials and services			
568,058	484,621	1,123,442	Professional & technical	714,000	-	-
211,616	150,040	258,950	Facility and equipment	185,568	-	-
692,142	704,220	822,007	Other purchased services	897,315	-	-
23,332	16,172	15,850	Supplies	31,700	-	-
7,654	2,502	9,200	Community activities	13,800	-	-
245,947	40,584	101,000	Minor equipment	101,000	-	-
108	106,155	-	Other materials & services	50,000	-	-
(927,500)	(1,064,604)	(1,535,348)	Cost Allocation	(1,793,961)	-	-
821,357	439,690	795,101	Total materials & services	199,422	-	-
			Capital outlay			
20,661	30,200	70,000	Furniture and equipment	123,500	-	-
20,661	30,200	70,000	Total capital outlay	123,500	-	-
3,001,287	2,733,047	3,322,301	<b>Total Administration Expenditures</b>	<b>2,957,804</b>	-	-
			<b>Community Development</b>			
			Personal services			
1,124,248	1,258,001	1,323,493	Salaries and wages	1,311,520	-	-
92,708	102,366	113,737	Payroll taxes	111,817	-	-
543,261	585,701	677,242	Benefits	674,508	-	-
1,760,217	1,946,068	2,114,472	Total personal services	2,097,845	-	-
			Materials and services			
413,800	562,320	416,400	Professional & technical	505,000	-	-
5,516	9,772	9,200	Facility and equipment	10,681	-	-
55,322	49,222	89,598	Other purchased services	91,608	-	-
5,168	1,898	5,880	Supplies	8,550	-	-
198,551	456,481	1,000	Community activities	1,121	-	-
21	-	1,200	Minor equipment	11,000	-	-
(122,897)	(128,114)	(88,109)	Cost Allocation	(207,810)	-	-
555,480	951,580	435,169	Total materials & services	420,150	-	-
\$ 2,315,697	\$ 2,897,648	\$ 2,549,641	<b>Total Community Dev. Expenditures</b>	<b>\$ 2,517,995</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Detail

## General Fund by Division

2019-20 Actual	2020-21 Actual	2021-22 Budget	General Fund Requirements Continued	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			<b>Police Services</b>			
			Personal services			
2,511,017	2,736,506	3,014,840	Salaries and wages	3,221,261	-	-
207,804	229,583	254,885	Payroll taxes	289,434	-	-
1,273,316	1,358,113	1,537,593	Benefits	1,716,988	-	-
3,992,137	4,324,202	4,807,318	Total personal services	5,227,683	-	-
			Materials and services			
233,500	263,807	265,000	Professional & technical	320,000	-	-
23,060	43,966	37,100	Facility and equipment	71,239	-	-
100,856	92,642	159,700	Other purchased services	171,500	-	-
47,078	58,029	73,500	Supplies	83,500	-	-
2,909	414	3,500	Community activities	3,500	-	-
4,653	-	36,000	Minor equipment	25,000	-	-
15,085	2,578	20,000	Other materials & services	32,000	-	-
427,140	461,435	594,800	Total materials & services	706,739	-	-
21,171	-	-	Furniture and equipment	-	-	-
21,171	-	-	Total capital outlay	-	-	-
<b>4,440,448</b>	<b>4,785,637</b>	<b>5,402,118</b>	<b>Total Police Expenditures</b>	<b>5,934,422</b>	-	-
			<b>Community Services</b>			
			Personal services			
1,330,073	1,384,781	1,524,596	Salaries and wages	1,912,895	-	-
111,050	118,506	140,463	Payroll taxes	171,643	-	-
584,252	578,454	696,588	Benefits	810,779	-	-
2,025,375	2,081,741	2,361,647	Total personal services	2,895,317	-	-
			Materials and services			
109,771	38,547	98,701	Professional & technical	113,500	-	-
6,881	10,978	10,230	Facility and equipment	12,299	-	-
52,548	28,720	72,771	Other purchased services	82,155	-	-
171,709	188,196	212,896	Supplies	210,950	-	-
3,946	41,817	10,050	Community activities	12,400	-	-
11,087	9,352	22,338	Minor equipment	11,250	-	-
355,942	317,609	426,986	Total materials & services	442,554	-	-
16,612	-	38,210	Furniture and equipment	-	-	-
16,612	-	38,210	Total capital outlay	-	-	-
<b>\$ 2,397,928</b>	<b>\$ 2,399,350</b>	<b>\$ 2,826,843</b>	<b>Total Community Services Expenditures</b>	<b>\$ 3,337,871</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Detail

## General Fund by Division

2019-20 Actual	2020-21 Actual	2021-22 Budget	General Fund Requirements Continued	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			<b>Public Works</b>			
			Personal services			
702,770	776,439	816,302	Salaries and wages	941,339	-	-
57,993	80,933	91,298	Payroll taxes	106,739	-	-
320,370	331,831	397,449	Benefits	471,620	-	-
1,081,133	1,189,203	1,305,049	Total personal services	1,519,698	-	-
			Materials and services			
67,461	113,177	162,285	Professional & technical	122,640	-	-
1,017,396	957,410	1,191,560	Facility and equipment	1,527,415	-	-
40,539	35,878	62,515	Other purchased services	72,170	-	-
159,043	89,505	118,570	Supplies	128,990	-	-
357	333	2,500	Community activities	12,500	-	-
9,227	35,689	74,075	Minor equipment	129,000	-	-
(463,617)	(307,278)	(1,283,909)	Cost Allocation	(1,898,665)	-	-
830,406	924,713	327,596	Total materials & services	94,050	-	-
			Capital outlay			
170,000	84,306	232,000	Buildings	-	-	-
-	-	18,000	Other improvements	-	-	-
243,012	246,776	385,000	Vehicles	711,000	-	-
173,641	79,945	907,520	Furniture and equipment	1,643,100	-	-
586,653	411,027	1,542,520	Total capital outlay	2,354,100	-	-
2,498,192	2,524,944	3,175,165	<b>Total Public Works Expenditures</b>	<b>3,967,848</b>	-	-
			<b>Unallocated Expenditures</b>			
-	-	-	Transfers to Grants	-	-	-
5,325,013	7,173,050		Ending Fund Balance			
		798,985	Contingency	849,667	-	-
		297,788	Reserved for Future Years - fleet	225,184	225,184	225,184
		4,784,025	Reserved for Future Years	3,941,285	6,430,528	6,430,528
<b>\$ 19,978,565</b>	<b>\$ 22,513,676</b>	<b>\$ 23,156,866</b>	<b>Total requirements</b>	<b>\$ 23,732,076</b>	<b>\$ 6,655,712</b>	<b>\$ 6,655,712</b>

## Administration

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

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

City Council

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

2021-22 Highlights

- Projected to adopt 16 ordinances and 75 resolutions.

Performance Measures

Strategy	Measures	FY20-21 Actual	FY21-22 Projected	FY22-23 Projected
Increase transparency	Council meetings	35	30	24
	Work sessions	26	30	24
	Executive sessions	13	15	15
Training for Council members & Regional Meeting participation	Conferences: Oregon Mayor's Assoc. Conf. (2) Or. League of Cities Annual Conf. NLC National League of Cities Conf. New Partners for Smart Growth	5	5	9
	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	50	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.

### 2021-22 Highlights

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

### 2022-23 Goals

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

### 2022-23 Changes

- Hire a part-time Records Coordinator

### Performance Measures

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

**City Manager**

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

**2021-22 Highlights**

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

**2022-23 Goals**

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

**City Attorney & Risk Management**

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

**2021-22 Highlights**

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

**2022-23 Goals**

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

**Performance Measures**

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

## Human Resources

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

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

## Information Technologies

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

## Finance

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

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### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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



## Municipal Court

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

## Community Development

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

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			Revenue			
80,679	63,244	73,500	Licenses and Permits	80,000	-	-
8,912	856,173	188,050	Intergovernmental	82,785	-	-
1,032,380	1,644,586	2,112,669	Charges for Services	1,739,720	-	-
-	-	-	Fines, Interest, and Other	-	-	-
1,121,971	2,564,002	2,374,219	Total revenue	1,902,505	-	-
			Expenditures			
1,760,217	1,946,068	2,114,472	Personal services	2,097,845	-	-
555,480	951,580	435,169	Materials and services	627,960	-	-
\$ 2,315,697	\$ 2,897,648	\$ 2,549,641	Total expenditures	\$ 2,725,805	\$ -	\$ -

## Planning

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

## Building

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

**Engineering**

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

**2021-22 Highlights**

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

**2022-23 Goals**

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

**Performance Measures**

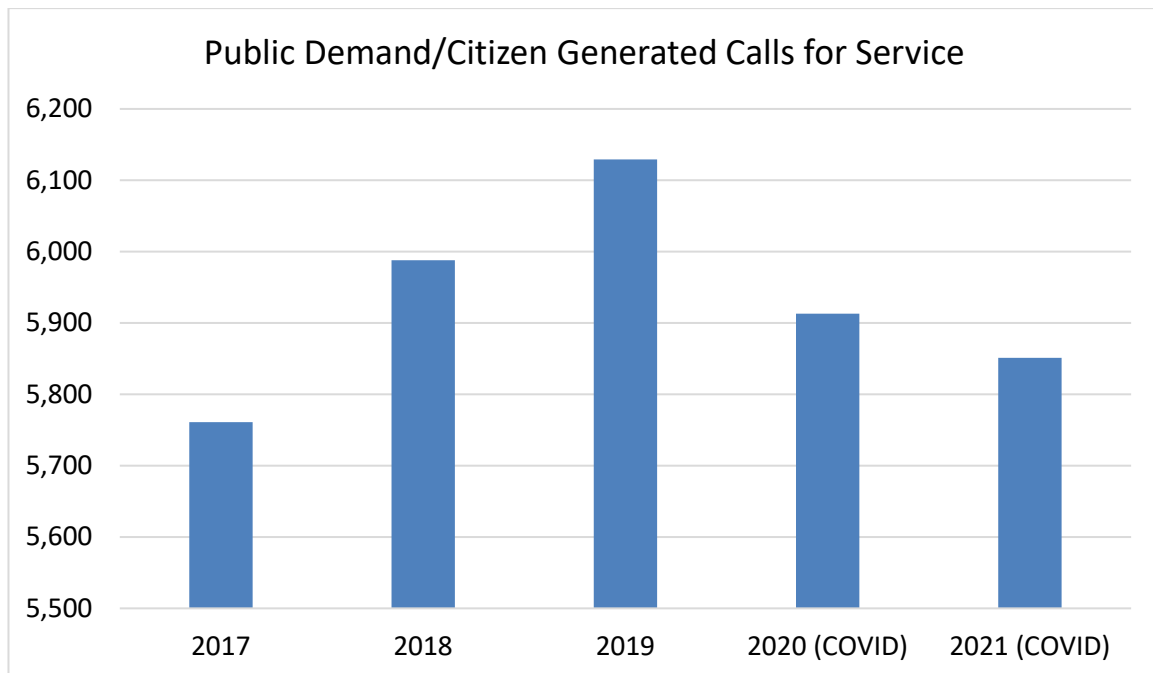
Strategy	Measures	FY20-21 Actual	FY21-22 Projected	FY22-23 Projected
<b>Provide professional infrastructure design and management services</b>	Capital projects designed, managed, and/or inspected	10	8	8
	Public improvement projects designed managed & inspected	6	8	8
	Private development pre-applications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



## Police

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

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



## Police

### 2021-22 Highlights -

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

2019 (94)	2020 (62)	2021 (26)
Methamphetamine (43)	Methamphetamine (27)	Methamphetamine (14)
Marijuana (26)	Heroin (15)	Heroin (7)
Heroin (16)	Marijuana (15)	Marijuana (5)

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

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

### 2022-23 Changes

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

### Performance Measures

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

## Community Services

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

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

**Library**

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

**2021-22 Highlights**

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

**2022-23 Goals**

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

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

Strategy	Measures	FY20-21 Actual	FY21-22 Projected	FY22-23 Projected
<b>Increase availability and use of popular</b>	Total annual physical and digital checkouts	244,324	360,000	370,000
<b>Enhance library services to reflect inclusion, diversity and accessibility</b>	National Edge Assessment score for technology accessibility (out of 1000)	738	774	782
	Total annual physical and digital checkouts	244,324	360,000	370,000

**Field House and Sports Recreation**

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

**2021-22 Highlights**

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

**2022-2023 Goals**

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

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

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

**Events and Volunteers**

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

**2021-22 Highlights**

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

**2022-23 Goals**

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

**Performance Measures**

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

\*Impacted by COVID-19 pandemic and allowed activities



Sherwood Center for the Arts

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

2021-22 Highlights

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

2022-23 Goals

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

Performance Measures

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

**Marjorie Stewart Center**

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

**2021-22 Highlights**

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

**2022-23 Goals**

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

**2022-23 Changes**

- Hire a part-time Kitchen Coordinator

**Performance Measures**

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

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

## Public Works

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

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

## Fleet and Equipment

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

**Facilities**

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

**2021-22 Highlights**

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

**2022-23 Goals**

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

**Performance Measures**

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

**Parks Maintenance**

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

**2021-22 Highlights**

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

**2022-23 Goals**

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

**Performance Measures**

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

## Transient Lodging Tax (TLT)

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

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

## 2022-23 Goals

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

## Performance Measures

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



## Grants

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

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

## 2021-22 Highlights

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

## 2022-23 Goals

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

## Performance Measures

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

## Budget Detail

## Debt Service Fund

### Debt Service Fund

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

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
<b>RESOURCES</b>						
\$ 67,655	\$ 75,664	\$ 78,689	Beginning fund balance	\$ 78,287	\$ 78,287	\$ 78,287
			Revenue			
277,253	272,699	-	Taxes	-	-	-
1,457	624	700	Fines, interest and other	450	-	-
278,710	273,323	700	Total revenue	450	-	-
<b>346,364</b>	<b>348,986</b>	<b>79,389</b>	<b>Total resources</b>	<b>78,737</b>	<b>78,287</b>	<b>78,287</b>
<b>UNALLOCATED REQUIREMENTS</b>						
			Debt service			
255,000	265,000	-	Principal - 2011 Police Ref GO	-	-	-
15,700	5,299	-	Interest - 2011 Police Ref GO	-	-	-
270,700	270,299	-	Total debt service	-	-	-
			Other uses			
-	-	-	Transfers out	78,737	-	-
-	-	-	Total other uses	78,737	-	-
75,664	78,687	-	Ending Fund Balance	-	-	-
-	-	79,389	Reserved for Future Years	-	78,287	78,287
<b>\$ 346,364</b>	<b>\$ 348,986</b>	<b>\$ 79,389</b>	<b>Total requirements</b>	<b>\$ 78,737</b>	<b>\$ 156,575</b>	<b>\$ 156,575</b>

## Budget Detail

## Street Operations Fund

### Street Operations Fund

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

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

## Street Operations

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

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

## Street Capital Projects

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

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

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

## General Construction Projects

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

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

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

## Budget Detail

## Water Fund in Total

### Water Fund in Total

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

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



## Budget Detail

## Water Operations

### Water Operations

2019-20 Actual (Restated)	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			<b>RESOURCES</b>			
\$ 6,741,733	\$ 7,108,066	\$ 7,973,919	Beginning fund balance	\$ 10,729,133	\$ 10,729,133	\$ 10,729,133
4,938,867	5,802,114	5,967,153	Revenue			
176,421	73,145	77,500	Charges for services	5,689,500	-	-
5,115,288	5,875,259	6,044,653	Fines, interest and other	111,000	-	-
			Total revenue	5,800,500	-	-
			Other sources			
-	10,735,580	-	Issuance of long-term debt	-	-	-
-	10,735,580	-	Total other sources	-	-	-
<b>11,857,021</b>	<b>23,718,904</b>	<b>14,018,572</b>	<b>Total resources</b>	<b>16,529,633</b>	<b>10,729,133</b>	<b>10,729,133</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
477,705	502,178	531,637	Personal services			
39,424	47,212	50,999	Salaries and wages	546,696	-	-
220,119	218,230	223,136	Payroll taxes	55,848	-	-
737,248	767,619	805,772	Benefits	265,346	-	-
			Total personal services	867,890	-	-
40,683	192,241	155,300	Materials and services			
1,213,238	1,472,288	1,687,532	Professional & technical	142,350	-	-
446,307	489,117	550,859	Facility and equipment	1,673,715	-	-
91,970	70,863	153,700	Other purchased services	562,795	-	-
860	3,941	14,500	Supplies	150,836	-	-
313,990	301,898	306,498	Minor equipment	26,000	-	-
2,107,049	2,530,348	2,868,389	Cost Allocation	488,027	-	-
			Total materials & services	3,043,723	-	-
143,377	(3,185)	154,000	Capital outlay			
143,377	(3,185)	154,000	Infrastructure	-	-	-
			Total capital outlay	-	-	-
2,987,674	3,294,783	3,828,161	Total expenditures	3,911,613	-	-
1,068,000	11,562,000	1,081,000	Debt service			
693,281	745,969	496,686	Principal	1,406,000	-	-
-	142,234	-	Interest	853,607	-	-
1,761,281	12,450,203	1,577,686	Issuance costs	-	-	-
			Total debt service	2,259,607	-	-
7,108,066	7,973,919	-	Ending Fund Balance	-	-	-
-	-	302,233	Contingency	290,025	-	-
-	-	175,661	Reserved for Future Years - Fleet	205,661	205,661	205,661
-	-	8,134,830	Reserved for Future Years	9,862,728	10,523,472	10,523,472
<b>\$ 11,857,021</b>	<b>\$ 23,718,904</b>	<b>\$ 14,018,572</b>	<b>Total requirements</b>	<b>\$ 16,529,633</b>	<b>\$ 10,729,133</b>	<b>\$ 10,729,133</b>

## Water Operations

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

## Water Capital Projects

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

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

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			<b>RESOURCES</b>			
\$ 7,281,379	\$ 8,429,087	\$ 8,487,896	Beginning fund balance	\$ 16,063,237	\$ 16,063,237	\$ 16,063,237
			Revenue			
850,000	600,000	-	Charges for services	650,000	-	-
400,291	331,183	530,000	Infrastructure development	-	-	-
155,761	64,152	69,000	Fines, interest and other	180,000	-	-
1,406,053	995,335	599,000	Total revenue	830,000	-	-
			Other sources			
-	-	-	Issuance of long-term debt	-	-	-
-	-	-	Total other sources	-	-	-
<b>8,687,432</b>	<b>9,424,422</b>	<b>9,086,896</b>	<b>Total resources</b>	<b>16,893,237</b>	<b>16,063,237</b>	<b>16,063,237</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
1,548	1,618	32,214	Salaries and wages	34,019	-	-
128	292	2,896	Payroll taxes	3,053	-	-
929	498	14,847	Benefits	17,542	-	-
2,605	2,408	49,957	Total personal services	54,614	-	-
			Materials and services			
76,344	117,526	-	Professional & technical	-	-	-
2,161	1,349	17,465	Cost Allocation	16,223	-	-
78,506	118,874	17,465	Total materials & services	16,223	-	-
			Capital outlay			
177,234	815,243	11,799,596	Infrastructure	11,024,052	-	-
177,234	815,243	11,799,596	Total capital outlay	11,024,052	-	-
258,345	936,526	11,867,018	Total expenditures	11,094,889	-	-
8,429,087	8,487,896	-	Ending Fund Balance	-	-	-
-	-	(2,780,122)	Reserved for Future Years	5,798,348	16,063,237	16,063,237
<b>\$ 8,687,432</b>	<b>\$ 9,424,422</b>	<b>\$ 9,086,896</b>	<b>Total requirements</b>	<b>\$ 16,893,237</b>	<b>\$ 16,063,237</b>	<b>\$ 16,063,237</b>

## Budget Detail

## Sanitary Fund in Total

### Sanitary Fund in Total

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

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

## Budget Detail

## Sanitary Operations

### Sanitary Operations

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

## Sanitary Operations

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

### 2021-22 Highlights

- Met all required CWS performance measures (City-wide Goal – Infrastructure)
- Cleaned 81,285 feet of sanitary main lines, 1/4 of our Sanitary System (City-wide Goal – Infrastructure)
- Videoed 40,642 feet of sanitary main lines, 1/8 of our Sanitary System (City-wide Goal – Infrastructure)
- Completed brushing and posting program (City-wide Goal – Infrastructure)
- Completed annual inspections at City businesses to ensure Fat Oil and Grease (FOG) compliance (City-wide Goal – Infrastructure)
- Provided semi-annual cleaning of sanitary sewer mainlines which are essential to FOG from our food establishments (City-wide Goal – Infrastructure)

### 2022-23 Goals

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

### Performance Measures

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

## Sanitary Capital Projects

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

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

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



## Budget Detail

## Stormwater Fund in Total

### Stormwater Fund in Total

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

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			<b>RESOURCES</b>			
\$ 5,261,462	\$ 5,948,518	\$ 6,099,116	Beginning fund balance	\$ 6,444,899	\$ 6,444,899	\$ 6,444,899
-	16	-	Revenue			
2,007,067	2,116,224	2,055,153	Intergovernmental	-	-	-
37,490	11,755	31,500	Charges for services	2,482,377	-	-
124,001	51,060	49,500	Infrastructure development	50,000	-	-
2,168,558	2,179,055	2,136,153	Fines, interest and other	79,000	-	-
			Total revenue	2,611,377	-	-
16,700	-	-	Other sources			
16,700	-	-	Sale of fixed assets	-	-	-
			Total other sources	-	-	-
<b>7,446,720</b>	<b>8,127,573</b>	<b>8,235,269</b>	<b>Total resources</b>	<b>9,056,276</b>	<b>6,444,899</b>	<b>6,444,899</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
372,844	366,717	458,769	Personal services			
28,761	37,925	46,151	Salaries and wages	510,690	-	-
147,760	169,112	171,708	Payroll taxes	55,288	-	-
549,364	573,755	676,628	Benefits	250,412	-	-
			Total personal services	816,390	-	-
87,502	95,854	96,450	Materials and services			
15,758	23,851	46,797	Professional & technical	120,900	-	-
137,736	145,560	151,057	Facility and equipment	53,273	-	-
65,934	23,044	51,700	Other purchased services	161,945	-	-
(721)	10,168	11,500	Supplies	56,900	-	-
417,481	270,570	459,380	Minor equipment	10,500	-	-
723,690	569,049	816,884	Cost Allocation	497,532	-	-
			Total materials & services	901,050	-	-
225,147	885,655	1,145,000	Capital outlay			
225,147	885,655	1,145,000	Infrastructure	984,755	-	-
			Total capital outlay	984,755	-	-
<b>1,498,202</b>	<b>2,028,458</b>	<b>2,638,512</b>	<b>Total expenditures</b>	<b>2,702,195</b>	<b>-</b>	<b>-</b>
5,948,518	6,099,116	-	Ending Fund Balance	-	-	-
-	-	84,508	Contingency	107,369	-	-
-	-	-	Reserved for Future Years - Fleet	-	-	-
-	-	5,925,362	Reserved for Future Years - Ops	5,180,633	4,729,975	4,729,975
-	-	1,188,697	Reserved for Future Years - Cap	1,066,080	1,714,924	1,714,924
<b>\$ 7,446,720</b>	<b>\$ 8,127,574</b>	<b>\$ 9,837,079</b>	<b>Total requirements</b>	<b>\$ 9,056,276</b>	<b>\$ 6,444,899</b>	<b>\$ 6,444,899</b>

## Budget Detail

## Stormwater Operations

### Stormwater Operations

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

## Stormwater Operations

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### Performance Measures

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

## Stormwater Capital Projects

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

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

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

## Broadband Fund

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

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			<b>RESOURCES</b>			
\$ 310,855	\$ 976,771	\$ (739,985)	Beginning fund balance	\$ 10,347,515	\$ 10,347,515	\$ 10,347,515
-	346,856	-	Revenue			
912,052	769,744	1,025,439	Intergovernmental	1,666,000	-	-
30,179	4,013	175,000	Charges for services	1,330,881	-	-
942,230	1,120,613	1,200,439	Fines, interest and other	80,000	-	-
			Total revenue	3,076,881	-	-
			Other sources			
2,000,000	-	18,000,000	Issuance of long-term debt	-	-	-
2,000,000	-	18,000,000	Total other sources	-	-	-
<b>3,253,085</b>	<b>2,097,384</b>	<b>18,460,454</b>	<b>Total resources</b>	<b>13,424,396</b>	<b>10,347,515</b>	<b>10,347,515</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
228,573	431,322	1,007,530	Salaries and wages	1,715,166	-	-
19,072	37,392	89,095	Payroll taxes	163,931	-	-
103,157	179,250	461,340	Benefits	967,718	-	-
350,802	647,964	1,557,965	Total personal services	2,846,815	-	-
			Materials and services			
231,060	821,980	383,750	Professional & technical	365,000	-	-
200,775	188,538	269,880	Facility and equipment	254,683	-	-
79,957	89,261	132,835	Other purchased services	208,890	-	-
207,993	240,161	6,000	Supplies	256,000	-	-
127,490	88,294	66,000	Minor equipment	33,750	-	-
272,276	278,550	1,220,592	Cost Allocation	1,732,660	-	-
1,119,551	1,706,784	2,079,057	Total materials & services	2,850,983	-	-
			Capital outlay			
62,101	305,175	1,858,681	Infrastructure	1,816,000	-	-
12,280	-	-	Buildings	-	-	-
-	-	-	Other improvements	-	-	-
96,238	-	-	Vehicles	-	-	-
435,594	17,544	200,000	Furniture and equipment	256,000	-	-
606,213	322,719	2,058,681	Total capital outlay	2,072,000	-	-
<b>2,076,566</b>	<b>2,677,467</b>	<b>5,695,703</b>	<b>Total expenditures</b>	<b>7,769,798</b>	<b>-</b>	<b>-</b>
			Debt service			
131,362	113,045	559,581	Principal	118,791	-	-
28,586	46,857	404,066	Interest	364,260	-	-
39,800	-	150,000	Issuance costs	-	-	-
199,748	159,902	1,113,647	Total debt service	483,051	-	-
976,771	(739,985)	-	Ending Fund Balance	-	-	-
-	-	158,508	Contingency	307,688	-	-
-	-	11,492,596	Reserved for Future Years	4,863,859	10,347,515	10,347,515
<b>\$ 3,253,085</b>	<b>\$ 2,097,384</b>	<b>\$ 18,460,454</b>	<b>Total requirements</b>	<b>\$ 13,424,396</b>	<b>\$ 10,347,515</b>	<b>\$ 10,347,515</b>

## Broadband

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

### 2021-22 Highlights

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

### 2022-23 Goals

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

### 2022-23 Changes

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

### Performance Measures

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

## Personnel FTE Allocation Comparison to Prior Years

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

## Changes to personnel for Proposed FY22-23

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



## Salary Schedule - Effective July 1, 2022

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

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

## Salary Schedule - Effective July 1, 2022 (continued)

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

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

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## Overview of Financial Policies

### Purpose

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

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

### Goal

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

### Responsibilities

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

**Policy 1 - Funds**

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

**Policy 2 - Budgeting**

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

**Policy 2 – Budgeting (Continued)**

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

**Policy 3 - Revenue**

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

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

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

**Specific Expenditures**

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



### Policy 5 - Revenue Constraints and Fund Balance

#### Nature of Constraints

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

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

#### Other Considerations

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

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

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

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

**City Responsibility**

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

**Debt**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**ESC** - Erosion and Sediment Control.

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

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

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

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

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

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

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

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

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

**GFOA** - Government Finance Officers Association.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SFR** - Single Family Residential.

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

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

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

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

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

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

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

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

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

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

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

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

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



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