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# CITY OF SHERWOOD

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FY 2024-2025 PROPOSED BUDGET



# City of Sherwood Annual Budget

For the Fiscal Year

July 1, 2024 - June 30, 2025

## CITY COUNCIL:

Tim Rosener, *Mayor*

Kim Young, *Council President*

Renee Brouse, *Council Member*

Taylor Giles, *Council Member*

Doug Scott, *Council Member*

Dan Standke, *Council Member*

Keith Mays, *Council Member*

## BUDGET COMMITTEE:

Kady Strode, *Chair*

Lana Painter, *Vice Chair*

Brian Fairbanks

Matt Kaufman

Paul Mayer

Thomas Sherwood

Nancy Taylor

## CITY STAFF:

Craig Sheldon, *City Manager Pro Tem*

Kristen Switzer, *Assistant City Manager*

David Bodway, *Finance Director*



*Home of the Tualatin River National Wildlife Refuge*

## READER'S GUIDE

- 1 GFOA Distinguished Budget Presentation Award
- 2 How to Make the Most of the Budget
- 3 Budget Message
- 12 About Sherwood
- 18 Principal Property Taxpayers
- 19 Maps
- 20 Council Mission and Core Values
- 21 Council Pillars, Goals and Deliverables
- 27 Organizational Chart
- 28 Budget Process
- 30 Basis of Budgeting
- 31 Fund Structure

## REVENUE & EXPENDITURES

### Revenue

- 35 Revenue Summary by Source
- 36 Where the Money Comes From
- 37 Overview of Major Revenue Sources

### Expenditures

- 42 Expense Summary by Category
- 43 Where the Money Goes
- 44 Overview of Major Categories of Expense

## DEBT SERVICE & (CIP) CAPITAL IMPROVEMENT PLAN

### Debt Service

- 47 Overview of Long-Term Debt

### Capital Improvement Plan

- 49 Overview of 5 Year CIP
- 50 Current Year Capital Projects

## BUDGET DETAIL

- 58 City in Total
- 59 City by Fund

## General Government

- 60 General Fund in Total
- 61 General Fund by Division
- 64 General Fund – Administration Division
- 73 General Fund – Community Development Division
- 76 General Fund – Police Services
- 79 General Fund – Community Services Division
- 87 General Fund – Public Works Division
- 93 Public Art Fund
- 94 Economic Development and Promotion Fund
- 96 Transient Lodging Tax Fund
- 97 Grants Fund
- 98 Community Investment Fund
- 99 Debt Service Fund
- 100 Street Operations Fund
- 102 Street Capital Fund
- 103 General Construction Fund

## Business-Type Funds

- 104 Water Fund in Total
- 105 Water Operations
- 108 Water Capital
- 109 Sanitary Fund in Total
- 110 Sanitary Operations
- 112 Sanitary Capital
- 113 Stormwater Fund in Total
- 114 Stormwater Operations
- 116 Stormwater Capital
- 117 Broadband Fund

## APPENDIX

- 119 FTE Allocation Schedule
- 120 Salary Schedule
- 122 Financial Policies
- 131 Glossary and Acronyms



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sherwood**

**Oregon**

For the Fiscal Year Beginning

**July 1, 2023**

*Christopher P. Morill*

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, 2023.*

*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 Broadband 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 Pro Tem Budget Message  
Fiscal Year 2024-25  
May 13<sup>th</sup>, 2024**

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

It is my privilege to present Sherwood's Budget for Fiscal Year 2024-25. This proposed budget is submitted as required by Chapter 294 of the Oregon Revised Statutes and Chapter VIII, Section 33.e.6 of the Sherwood Municipal Code. As an important reminder to citizens reviewing this proposed budget, state budget law provides for three levels of review and scrutiny of this budget: the City Manager, the Budget Committee, and the City Council. At any step in this process, the reviewing body can alter the proposed budget if they believe it is in the best interest of the City of Sherwood. I greatly appreciate the history of responsible stewardship that has placed the City in a strong financial position today.

The City budget serves as the financial blueprint for Sherwood's priorities, programs, and services in the upcoming year, ensuring the needs of the community are met. Our five-year forecast model instills confidence in maintaining service levels. This document not only outlines City Council priorities but also guides staff operations, fostering transparent communication for taxpayers and residents. It takes intention and care to maintain the City's fiscal health, meet community expectations for service, and provide for future needs. The FY2024-25 budget is balanced, as required by state law, and is structurally balanced with ongoing revenues equaling ongoing expenses in accordance with the City's financial policies. We will continue to evaluate delivery of services to ensure that we are operating in an efficient and fiscally responsible manner.

City Council Goals set long-term outcomes for the community, guiding the completion of specific projects by City staff. These goals ensure that organizational priorities are in line with the community's needs, reflecting the City Council's commitment to the community's well-being.

This budget message focuses mostly on the General Fund. Within the City's enterprise funds, revenues come primarily from the ratepayers who pay for the quantity of the water and wastewater services they use.

Ratepayers also pay for broadband services, stormwater services and street services. Like General Fund functions, these functions are not immune to pressure from increasing costs; they experience the same pressure that the General Fund experiences. The difference is that the City Council has much greater control over revenues, and therefore the City Council annually reviews rates and makes decisions based on the need to invest in the maintenance of the systems and the need to comply with increasing regulation.

In my 24 years with the City of Sherwood, I continue to be impressed with the dedication and professionalism of City staff and leadership. I am proud of the high level of City services that we provide to the community and the careful stewardship of public funds.

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

**Total Budget (All Funds)**

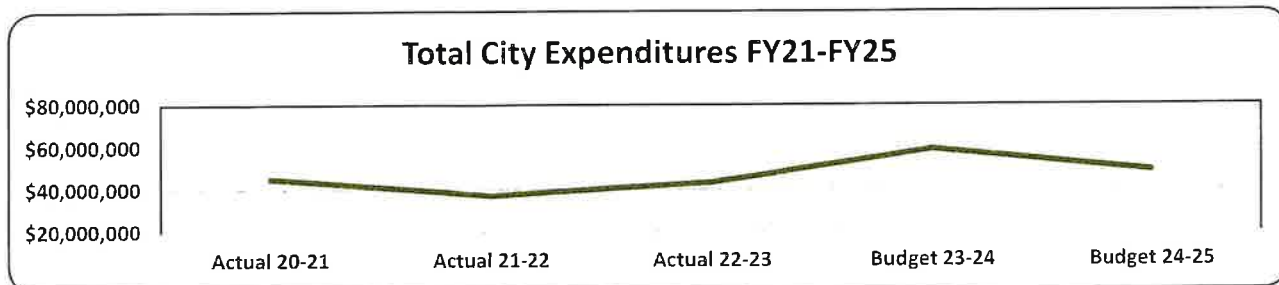
The proposed total budget for FY2024-25 for all funds is \$109.2 million. This represents a decrease of \$2.1 million or 1.9% from the current adopted FY2024-25 budget. Within this proposed total budget, Personal Services accounts for \$23.2 million. This figure is 13.2% higher than the current budget for FY2023-24. Personal Services includes all salaries and wages, payroll taxes and employee benefits.

<b>Budget in Brief</b>				
Expenditures	2023-24 Budget	2024-25 Proposed	Variance	% Change
<b>General Fund</b>				
Administration	\$ 2,551,656	\$ 3,719,941	\$ 1,168,285	45.8%
Community Development	2,049,236	2,517,154	467,918	22.8%
Police Services	6,539,287	6,851,858	312,571	4.8%
Community Services	3,191,697	3,198,656	6,959	0.2%
Public Works	4,114,154	3,949,217	(164,937)	-4.0%
Transfers Out	4,458,388	105,000	(4,353,388)	100.0%
<b>Subtotal General Fund</b>	<b>22,904,418</b>	<b>20,341,826</b>	<b>(2,562,592)</b>	<b>-11.2%</b>
General Construction Fund	1,281,852	1,134,597	(147,255)	-11.5%
Public Art Fund	110,777	37,000	(73,777)	100.0%
Economic Development & Promotion Fund	10,000	188,187	178,187	100.0%
Transient Lodging Tax Fund	527,512	155,000	(372,512)	100.0%
Grants Fund	89,370	215,455	126,085	141.1%
Street Operations Fund	3,020,626	3,168,999	148,373	4.9%
Investment Fund	-	250,000	250,000	0.0%
Street Capital Fund	2,447,334	4,428,916	1,981,582	81.0%
<b>Subtotal General Govt. Funds</b>	<b>30,391,889</b>	<b>29,919,980</b>	<b>(471,909)</b>	<b>-1.6%</b>
Water Enterprise Fund	14,628,135	8,033,777	(6,594,358)	-45.1%
Sanitary Enterprise Fund	4,510,287	2,730,582	(1,779,705)	-39.5%
Storm Enterprise Fund	2,882,349	2,889,244	6,895	0.2%
Telecommunications Fund	6,514,525	5,257,339	(1,257,186)	-19.3%
<b>Subtotal Enterprise Funds</b>	<b>28,535,296</b>	<b>18,910,942</b>	<b>(9,624,354)</b>	<b>-33.7%</b>
<b>Total All Funds</b>	<b>\$ 58,927,185</b>	<b>\$ 48,830,922</b>	<b>\$ (10,096,263)</b>	<b>-17.1%</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 \$13.3 million, a 15.7% increase from the current fiscal year budget.

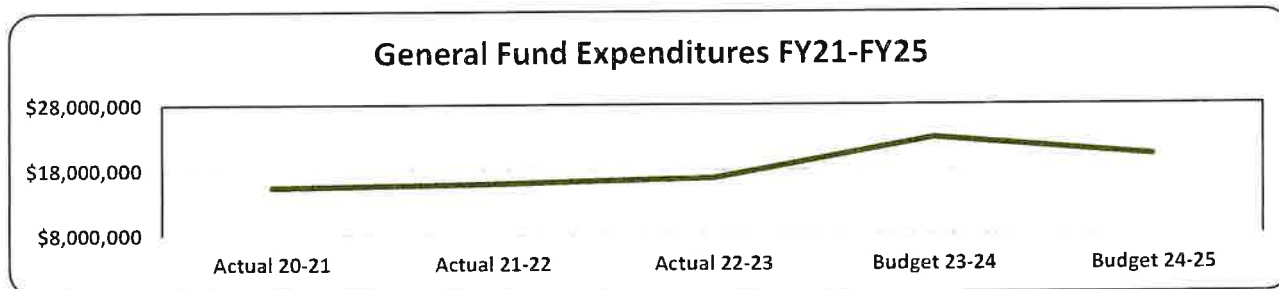


Capital Outlay consists of vehicle and large equipment purchases as well as infrastructure improvements within the General Construction, Water, Storm and Streets funds. Capital Outlay expenses are \$7.8 million, which is a 55.9% decrease from the current fiscal year. Debt Service, the payment of outstanding financing for capital improvements is \$2.7 million, an increase of 0.0% from the current fiscal year. The overall total expenditure decrease is 17.1%.



**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 \$16.8 million. This figure is 8.4% higher than the current FY2023-24 budget. The total Materials & Services expenses for the proposed budget is \$2.9 million, a 1.0% increase from the current fiscal year budget. Capital Outlay is proposed at \$0.6 million, a decrease of 44.5% over the current fiscal year budget. This Capital Outlay includes routine large expenditures such vehicle purchases, communication equipment, and other large equipment. Excluding the one-time transfers out, the combination of these changes in each of these categories leads to an overall increase of 10.0% 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 of \$1,122,249 while adhering to the City Council fiscal policy of retaining 20% of our operating revenues in our ending fund balance each year.

**Fund Balances**

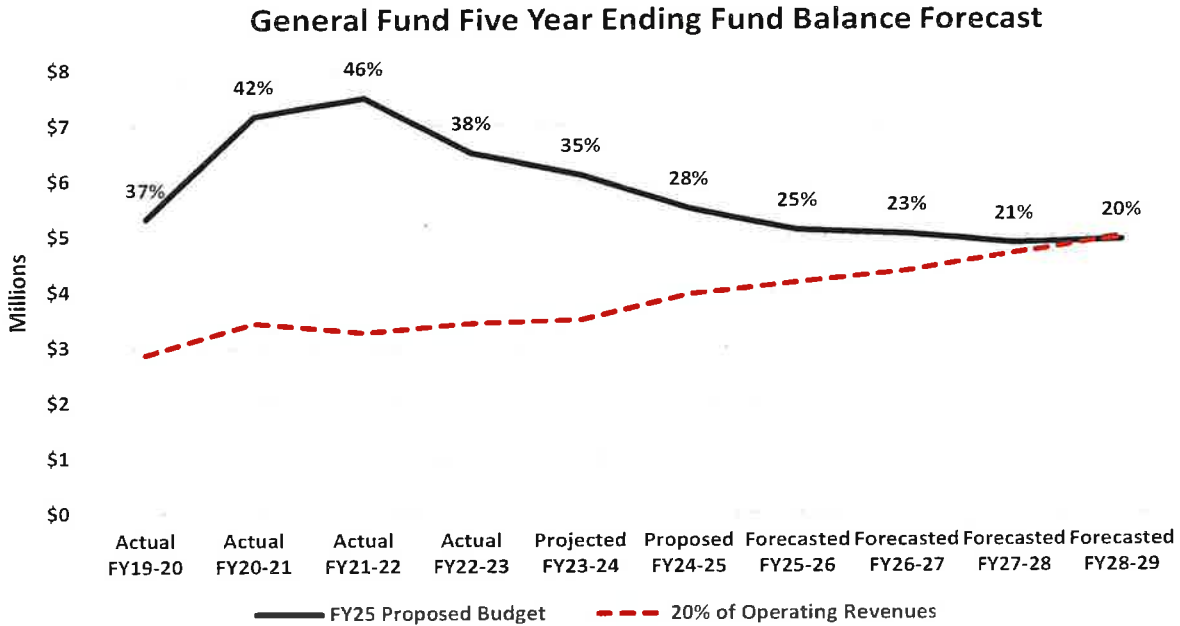
Below is a chart showing the proposed change in fund balances for FY2024-25:

Change in Fund Balance	General Fund	General Construction Fund	Debt Service Fund	Public Art Fund	Economic Development & Promotion Fund	Transient Lodging Tax Fund	Grants Fund	Street Operations Fund	Community Investment Fund	Street Capital Fund	Water Fund	Sanitary Fund	Storm Fund	Broadband Fund
Beginning Fund Balance	\$ 6,111,982	\$ 3,919,796	\$ -	\$ -	\$ 246,957	\$ -	\$150,040	\$4,535,150	\$4,270,840	\$ 9,473,592	\$22,733,753	\$3,013,467	\$ 9,509,569	\$ 1,191,086
Increase in Fund Balance	-	522,478	-	-	-	-	-	-	-	-	36,209	-	-	-
Decrease in Fund Balance	(1,111,109)	-	-	-	(113,187)	-	(110,955)	(86,359)	(200,000)	(1,788,531)	-	(912,079)	(15,426)	(1,000,739)
Ending Fund Balance	\$ 5,000,873	\$ 4,442,274	\$ -	\$ -	\$ 133,770	\$ -	\$ 39,085	\$4,448,791	\$4,070,840	\$ 7,685,061	\$22,769,962	\$2,101,388	\$ 9,494,143	\$ 190,347

**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.
- Beginning July 2023, the City’s biennium required contribution PERS rates were changed: 27.52% for Tier 1 and Tier 2 employees, 21.96% for OPSRP General Services and 26.75% for OPSRP Police and Fire employees.
- The impact of the City’s 2021 Urban Renewal Agency.
- City wide assessed property tax value “new growth” increasing on average 1.30%. This is in addition to the assumed 3% increase.
- At the time of preparing this five-year forecast, inflation was hovering just below 3.5% at 3.48%. Most forecasts agree inflation will continue to trend downwards, with short-term inflation expectations coming in at 3%. The Federal Reserve has been aggressively trying to beat high inflation by holding the federal funds rate high, at a target of 5.25% to 5.50%, until the economy shows more definitive signs of slowing. The question still remains when will inflation hit the Fed’s target level of 2%. Aligning with the City’s conservative forecast approach, we have factored in an average increase of 3.5% in the first two years of the forecast. The average increase over the five years is 3%.
- This forecast does not include any Funds that have been allocated to the Public Art Fund, Economic Development and Promotion Fund, and Investment Fund.
- Construction on Tualatin-Sherwood Road continues to impact the traffic cameras on Hwy 99. This continued to cause a reduction in revenue for the FY 2023-24 budget. This budget and forecast reduce future revenue in anticipation of new designs that will lower expected traffic fines.



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 20% of fund revenue. Our ending fund balance for FY2024-25 is projected to be 28%, which exceeds our financial goal. The five-year forecast shows a projected ending fund balance of 20%.

The change in the General Fund balance excludes one-time revenues and one-time transfers is broken down as follows:

Operating Revenue	\$ 19,125,717
Operating Expense	<u>(19,114,577)</u>
Net Normal Operations	11,140
Less One-Time Expenses Net	<u>( 1,122,249)</u>
Change in Fund Balance	<u>(\$ 1,111,109)</u>

Additional General Fund factors for our Sherwood Police Department:

- The Sherwood Police Department is continuing to work to address Career Cycle Planning as we take a proactive approach to address upcoming retirements. The challenge is that the lead time to replace experienced officers is significant. For lateral police hires it can take 4-5 months before they can be self-sufficient. A new police hire can take 16 months before they can be self-sufficient. As such, the city continues to bring in staff in advance of retirements to meet police staffing demands and the city expects to use the rest of the \$250,000 allocated from the Community Investment Fund for this Career Cycle Planning.

- The Sherwood Police Department is working with the Drug Enforcement Administration (DEA) and in the future will be receiving expected funding support. This money cannot be budgeted, but will be included in future and supplemental budgets as these funds are recognized. The money, once received, can only be used for materials and services in the police department.

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

#### **Grants Fund**

This is a special revenue fund where the uses of revenues that are designated for a specific purpose are tracked. The proposed budget includes the Metro Community Enhancement Program (CEP).

#### **Transient Lodging Tax (TLT) Fund**

This is a special revenue fund where the uses of revenues that are designated for a specific purpose are tracked. The City implemented a local TLT effective April 1, 2019, and there is currently one operating hotel in Sherwood. As per state law the City will allocate 30% of these funds, which are unrestricted, with the remaining 70% be allocated to the Public Art Fund and Sherwood Arts Center.

#### **Public Art Fund**

This is a special revenue fund where the uses of revenues that are designated for a specific purpose are tracked. This fund was created to provide funding to encourage art within the community and promote tourism within the city.

#### **Community Investment Fund**

This is a special revenue fund where the uses of revenues that are designated for a specific purpose are tracked. This fund was created to help support various projects and needs the city has.

#### **Economic Development and Promotion Fund**

This is a special revenue fund where the uses of revenues that are designated for a specific purpose are tracked. This fund is to assist in promoting and sponsoring local events as well as assist with business retention, expansion, and recruitment.

#### **Street Operations Fund**

An increase of 2% in rates are in this proposed budget. 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 FY2024-25 is improvements to Arrow Street. Other projects include Oregon Street design, construction, 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 FY2024-25 is for Trail Network Expansion Improvements (Infill projects). Other projects include hiring a consultant for the Lot Adjacent to the Art Center and improvements to Murdock Park.

**Water Fund**

An increase of 2% in rates for residential and 3% for commercial are in this proposed budget. The city continues to work to ensure a reliable water source will be available even as our population continues to grow. Complete improvements which include improvements to the Water Treatment facility include increasing the ACTi flow rate from 7.5 mgd (million gallons per day) per basin, to 10 mgd per day and increasing the ozonation basin flow rate from 7.5 mgd to 10 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 Design and ROW and Brookman Sanitary Trunkline extension, design, and construction. Stormwater included funds for facility improvements and a detention basin extension.

### Broadband Fund

Sherwood Broadband continues 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 FY2025-26. Progress on the Sherwood Broadband Fiber to the Home (FTTH) project is moving along.

### Personnel Services changes

The proposed budget funds a total workforce of 145 Full Time Equivalent (FTE) positions, a decrease of 1.5 budgeted FTE positions from the current workforce. The following is a summary of these personnel changes:

- Unbudgeted Communications/Marketing Manager
- Unbudgeted part-time Finance Tech

Total Personnel Services costs will increase by 8.4% for the General Fund and 13.2% for all funds when compared to the current year 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 4.0% for exempt employees, 4.1% for SPOA represented police officers, and 4.0% for AFCME represented employees as well as step increases throughout the fiscal year. The city will also be moving AFCME and exempt employees to a 7 step pay scale versus the current 13 step pay scale.

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 27.96% and 33.52% of salaries towards retirement for each eligible employee. This amount includes the employer and the employee share of PERS for all employees.

My thanks to the Sherwood City Council and community members of the Budget Committee for their support and hard work through the years. 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.

This budget document was the result of a team effort amongst staff and the Senior Leadership team. A special thanks to David Bodway, who did an outstanding job of coordinating and organizing the proposed budget. I also want to acknowledge the hard work of City staff in developing this budget and the hard work they do every day.

Respectfully Submitted,



Craig Sheldon  
Sherwood City Manager Pro Tem

### History

The first wagon train arrived in Oregon in 1843. By 1853, Sherwood was being settled by farmers. They built their houses of the logs taken from the forest that 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, planned and named the streets surrounding the railroad tracks. The town that emerged was known as Smockville, later renamed Sherwood, and incorporated in 1893.



*Aerial photo of Sherwood, 1951*

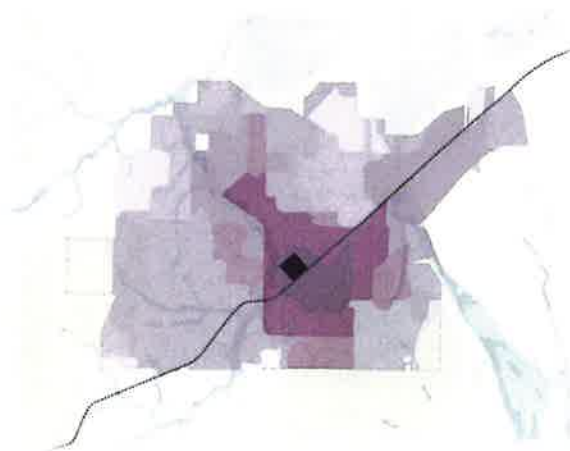


*Original Smockville plat, 1889*

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 December 15, 2023, the City is four and a half square miles and has a population of 20,868.



*The City has expanded to its present size*

### 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.

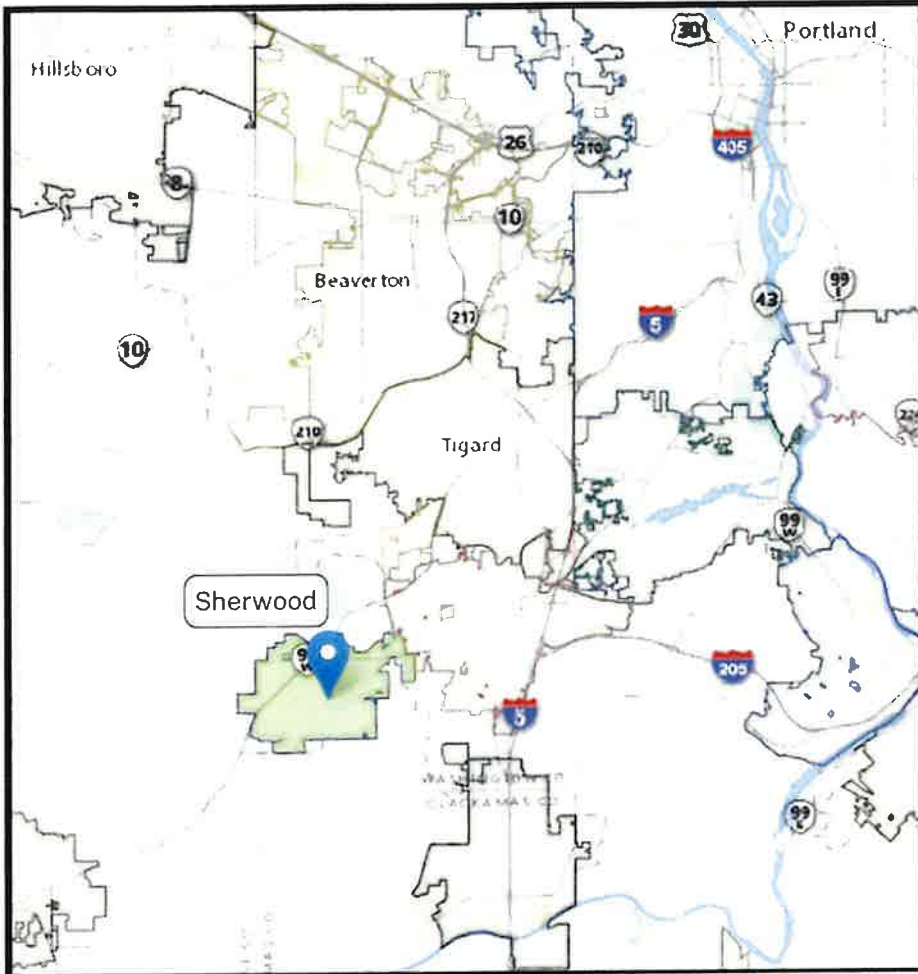
Sherwood owns and operates a water system and, jointly with the City of Wilsonville, a water treatment plant. The City also owns and operates the sanitary sewer and stormwater collection facilities with treatment provided by Clean Water Services, a regional services district.



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.





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

**Location**

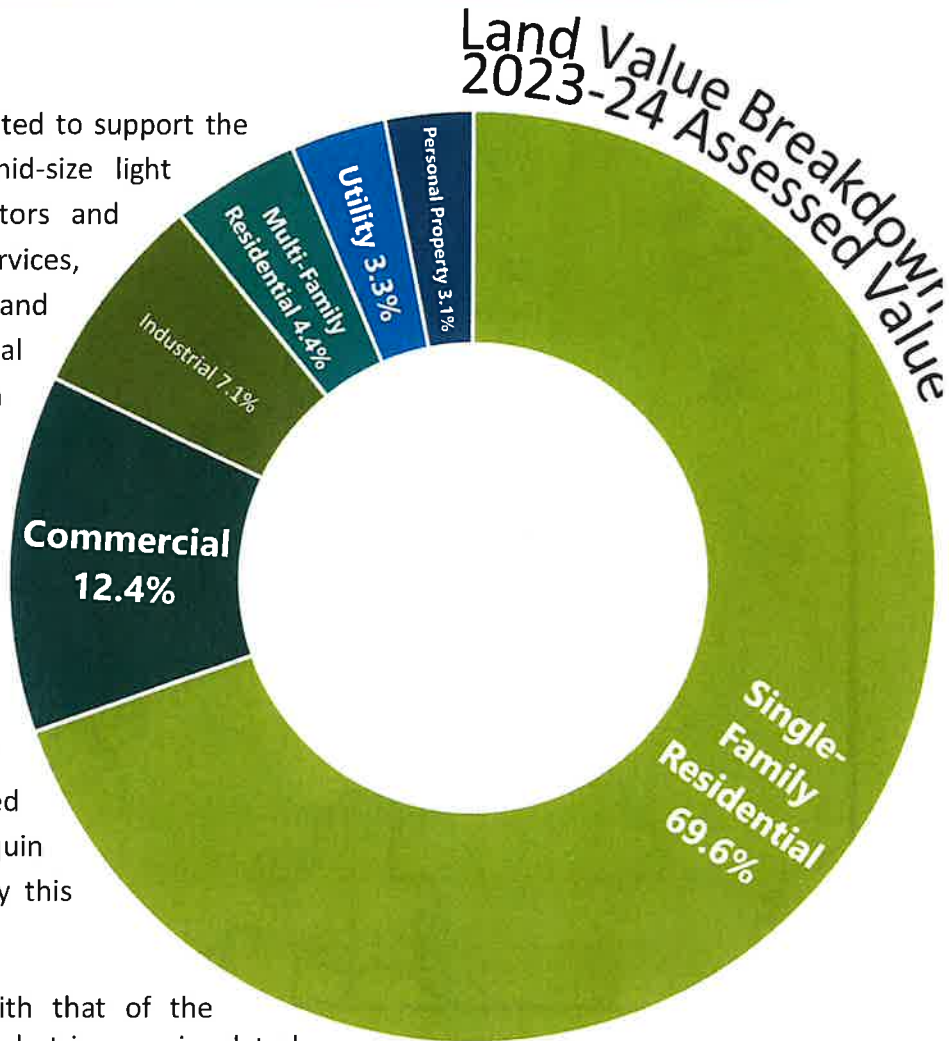
Sherwood’s City limits span four and a half square miles along State Highway 99W via Interstate 5. The rapidly growing city is part of the Willamette Valley, located in southwest Washington County. Sherwood is the home of the Tualatin River National Wildlife Refuge to the north, bordered by Yamhill County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

### 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. Most employed residents currently 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.

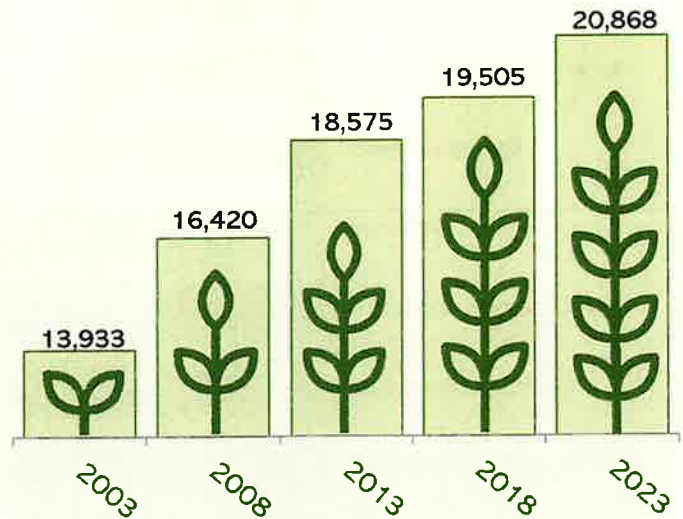


**Demographics**

Over the last two decades, Sherwood has been one of the faster growing communities in the State. Between 2003 and 2023, the population has grown 50%. Sherwood has an average of 3.5 people per household, compared to 3.0 in Oregon as a whole. 51% of Sherwood's population is female, compared to 51% in Oregon as a whole.

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.

**City of Sherwood Population**



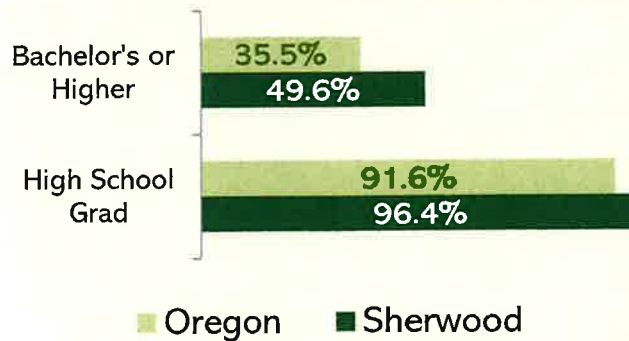
**Age 60+**  
24.70%

**Age 45-59**  
18.30%

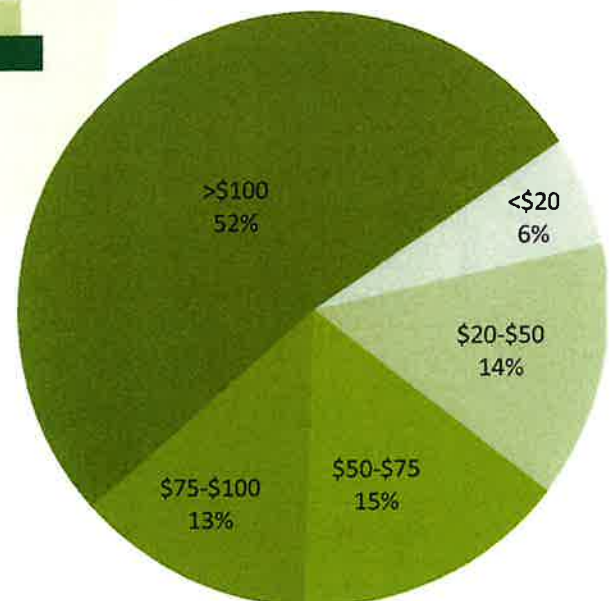
**Age 20-44**  
34.30%

**Age 0-19**  
22.70%

**Population Age 25 and Over**

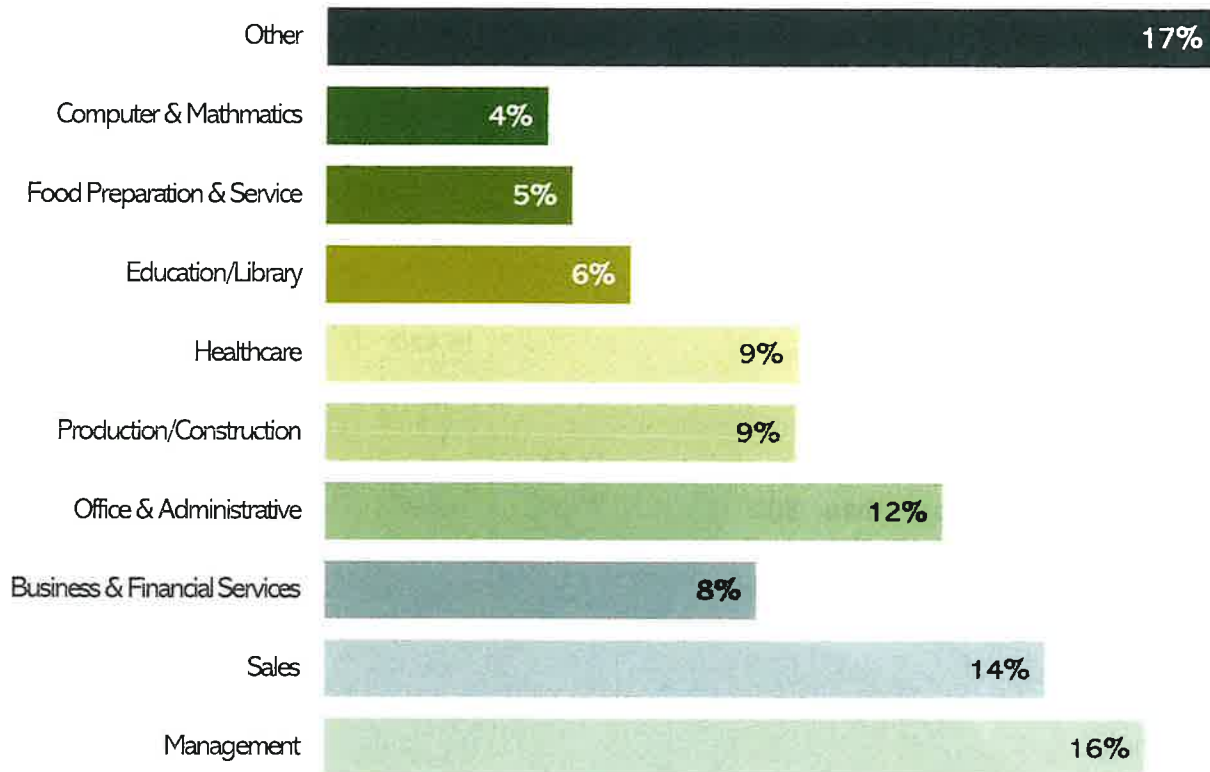


**Household Income Distribution (\$'s in thousands)**



**Population Age Distribution**

### Job Types Held by Sherwood Citizens



PRINCIPAL EMPLOYERS		
<i>Employer</i>	<i>Employees</i>	<i>% of Total City Employment</i>
AKS Engineering & Forestry	337	5%
Wal-Mart Stores Inc.	261	4%
Allied Systems Company	260	4%
LAM Research Corporation	215	3%
Pence/Kelly Construction	195	3%
PNW Flatwork, Inc	190	3%
Northwest Natural Gas Company	177	3%
Target Store T1868	175	3%
Treske Precision Machining	150	2%
Home Depot USA Inc	144	2%
Total employees: 6571		
<i>Source: City of Sherwood Business License Database</i>		

Principal Taxpayers Current Year and Nine Years Ago						
Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Portland General Electric	45,804,920	1	1.79%	\$15,248,000	4	0.94%
Wilshire Sherwood Owner LLC	\$30,161,810	2	1.18%	N/A	-	0.00%
Rhino Holdings Sherwood LLC	\$25,432,420	3	1.00%	N/A	-	0.00%
Mountain High Apartment LLC & TSL Sherwood, LLC	\$22,121,750	4	0.87%	N/A	-	0.00%
Big Sunfield Lakes, OR, LLE	\$21,154,860	5	0.83%	N/A	-	0.00%
Wal-Mart Stores Inc	\$22,927,100	6	0.90%	\$7,617,560	14	0.47%
Target Corp	\$20,690,207	7	0.81%	\$15,961,911	2	0.99%
Creekview Crossing SPE LLC	\$17,716,770	8	0.69%	\$13,182,980	5	0.81%
Sherwood Senior Living LLC	\$16,981,660	9	0.66%	N/A	-	0.00%
Northwest Natural Gas Co	\$17,762,000	10	0.70%	8,103,000	12	0.50%
Cipole LLC	16,297,150	11	0.64%	N/A	-	0.00%
Tacke LLC & LAF LLC	14,302,106	12	0.56%	N/A	-	0.00%
Treske Precision Machining Inc	15,102,090	13	0.59%	N/A	-	0.00%
Regency Realty Group Inc	13,774,190	14	0.54%	\$5,819,720	17	0.36%
Allied Systems Company	13,869,130	15	0.54%	\$11,008,540	6	0.68%
<b>Total:</b>	<b>\$314,098,163</b>		<b>12.29%</b>	<b>\$76,941,711</b>		<b>4.75%</b>

Source: Washington County Assessor's records



# Mission Statement

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





# 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.

<b>Pillar 1: Economic Development</b>			
<b>Goals:</b>			
<ul style="list-style-type: none"> <li>◊ <i>Promote Strong Diverse Economic Growth Opportunities</i></li> <li>◊ <i>Support New Commercial and Industrial Development in Targeted Employment Areas</i></li> <li>◊ <i>Encourage Balancing of Sherwood's Tax Base</i></li> <li>◊ <i>Bring Jobs to Sherwood that Provide Wages that Allow People to Live and Work in Sherwood</i></li> <li>◊ <i>Continue Revitalization of Old Town by Exploring Tools that Encourage it's Distinctive Character</i></li> </ul>			
			<b>Deliverable Time Frame</b>
			2024/25 2025/26 2026/27
<b>Deliverables:</b>			
<b>Promote Strong Diverse Economic Growth Opportunities</b>			
<i>Improve Development Code to Promote Stronger Economic Development</i>	X	X	
<i>Identify target industries that will realistically offer diverse economy in Sherwood</i>	X	X	X
<i>Marketing approaches for available property</i>	X	X	X
<b>Support New Commercial and Industrial Development in Targeted Employment Areas</b>			
<i>Ask Metro to include Sherwood West into the UGB</i>	X		
<i>Explore collaborations with schools on programmatic and facility partnerships</i>	X	X	X
<i>Clarify infrastructure required and financial approach for targeted sites</i>	X		
<i>Explore financing options available to support necessary infrastructure for economic development</i>	X	X	X
<b>Encourage Balancing of Sherwood's Tax Base</b>			
<i>Create Annexation Policies &amp; Processes to Manage our Growth Goals as it Relates to Infrastructure, School Capacity, &amp; Long-Term Community Needs</i>	X	X	X
<i>Target Metrics for Jobs/Housing Balance</i>	X		
<b>Bring Jobs to Sherwood that Provide Wages that Allow People to Live and Work in Sherwood</b>			
<i>Undertake analysis identifying industries in Portland area with higher than median household income</i>	X	X	X
<b>Continue Revitalization of Old Town by Exploring Tools that Encourage it's Distinctive Character</b>			
<i>Complete Old Town Strategic Action Plan</i>	X	X	

<b>Pillar 2: Infrastructure</b>			
<b>Goals:</b>			
<ul style="list-style-type: none"> <li>◊ <i>Build Key Pedestrian Connectors (Including Between Sherwood East &amp; West and Cedar Creek Pedestrian Wildlife Undercrossing)</i></li> <li>◊ <i>Continue to invest in Sherwood Broadband Utility as an Important Infrastructure for Sherwood and Beyond</i></li> <li>◊ <i>Continue Steps to Develop a New Public Works Facility</i></li> <li>◊ <i>Undertake Important Facility and Infrastructure Master Plans</i></li> </ul>			
		<b>Deliverable Time Frame</b>	
		2024/25	2025/26
			2026/27
<b>Deliverables:</b>			
<b>Build Key Pedestrian Connectors</b>			
Between Sherwood East and West: Construct Pedestrian Bridge Over Highway 99	X	X	
Cedar Creek Pedestrian Wildlife Undercrossing:			
Update Flood Plain Maps	X	X	
Pursue State and Federal Grant Opportunities	X	X	X
<b>Continue to invest in Sherwood Broadband Utility as an Important Infrastructure for Sherwood and Beyond</b>			
Complete Sherwood Broadband Fiber to the Home Build Out	X	X	X
Develop Shovel Ready Fiber Expansion Projects	X	X	X
<b>Continue Steps to Develop a New Public Works Facility</b>			
Identify Funding Sources	X	X	X
Design for Brownfield Clean Up Project	X	X	X
<b>Undertake Important Facility and Infrastructure Master Plans</b>			
Update 2014 Transportation Master Plan	X	X	
Update 2015 Water Master Plan			X
Update 2016 Storm Master Plan		X	X
Update 2016 Sanitary/Sewer Master Plan		X	X
Continue with high quality pavement condition as judged by the Pavement Condition Index (PCI) score	X	X	X
Asset Manage Plans	X	X	X

<b>Pillar 3: Livability &amp; Workability</b>			
<b>Goals:</b>			
◊ <i>Age Friendly Community Initiative</i>			
◊ <i>Work to Improve the Interconnectivity and Walkability of the Trail System</i>			
◊ <i>Promote and Monitor Diverse Housing that will Accommodate a Wide Variety of Life Stages and Needs</i>			
◊ <i>Invest in Community Enhancements and Art</i>			
◊ <i>Invest in Parks and Public Gathering Spaces</i>			
			<b>Deliverable Time Frame</b>
			2024/25 2025/26 2026/27
<b>Deliverables:</b>			
<b>Age Friendly Community Initiative</b>			
<i>Implementation of ADA Transition Plan Recommendations</i>	X	X	X
<i>Recognition for Age Friendly Businesses</i>	X	X	X
<b>Work to Improve the Interconnectivity and Walkability of the Trail System</b>			
<i>Construction of Feeder Trail from Sherwood Blvd to Cedar Creek Trail</i>	X	X	
<i>Pursue State and Federal Grant Opportunities</i>	X	X	X
<b>Promote and Monitor Diverse Housing that will Accommodate a Wide Variety of Life Stages and Needs</b>			
<i>Assess and Monitor Housing Diversity by Type, Track Progress as possible</i>	X	X	X
<i>Outreach to development community to discuss industry trends</i>	X	X	X
<i>Actively Participate, as Needed, with Legislature and Rule Making Committees</i>	X	X	X
<b>Invest in Community Enhancements and Art</b>			
<i>Continue Investments by Public Art Fund (TLT Funding)</i>	X	X	
<i>Staff to develop program identifying and prioritize different investments in civic art</i>		X	X
<b>Invest in Parks and Public Gathering Spaces</b>			
<i>Design Concepts for Single-Story Flex Building on Lot in Front of Arts Building</i>	X	X	
<i>Acquire Park Land in Sherwood West Area</i>	X	X	X

<b>Pillar 4: Public Safety</b>				
<b>Goals:</b>				
<ul style="list-style-type: none"> <li>◊ <i>Continue Police Career Cycle Planning</i></li> <li>◊ <i>Collaborate with School District on Efforts that Enhance the Safety and Security of Sherwood Youth</i></li> <li>◊ <i>Encourage Pedestrian, Bicycle and Driver Safety</i></li> <li>◊ <i>Enhance Overall Community Safety</i></li> <li>◊ <i>Continue Momentum Toward Addressing Mental Health Challenges in the Community</i></li> </ul>				
				<b>Deliverable Time Frame</b>
				2024/25 2025/26 2026/27
<b>Deliverables:</b>				
<b>Continue Police Career Cycle Planning</b>				
<i>Programs to Recruit and Retain Officers</i>	X	X	X	
<b>Collaborate with School District on Efforts that Enhance the Safety and Security of Sherwood Youth</b>				
<i>Work with SSD on Safe Route to School Programs</i>	X	X	X	
<i>Maintain successful School Resource Officer program</i>	X	X	X	
<i>Enhance School Safety</i>	X	X	X	
<b>Encourage Pedestrian, Bicycle and Driver Safety</b>				
<i>Improve Safety on County Owned Roads in Sherwood and UGB</i>	X	X	X	
<i>Safety Improvements in School Zones</i>	X	X	X	
<b>Enhance Overall Community Safety</b>				
<i>Police Reserve Program</i>	X	X	X	
<i>Use available data to assess community safety</i>	X	X	X	
<b>Continue Momentum Toward Addressing Mental Health Challenges in the Community</b>				
<i>Involve the Community and other Government Partners in Discussions on the Importance of Community Wellness and Mental Health Awareness</i>	X	X	X	

<b>Pillar 5: Fiscal Responsibility</b>			
<b>Goals:</b>			
<ul style="list-style-type: none"> <li>◊ Pursue, Evaluate and Position the City to Maximize Available Revenue Sources</li> <li>◊ Invest in Business Process Improvements to Improve Efficient Service Delivery to Sherwood Residents</li> <li>◊ Be Transparent and Proactive in the Regular Reporting of the City's Fiscal Condition</li> </ul>			
	<b>Deliverable Time Frame</b>		
	2024/25	2025/26	2026/27
<b>Deliverables:</b>			
<b>Pursue, Evaluate and Position the City to Maximize Available Revenue Sources</b>			
Pursue Federal Grants and Monies	X	X	X
Pursue State Grants and Monies	X	X	X
Explore current and prospective revenue opportunities		X	
<b>Invest in Business Process Improvements to Improve Efficient Service Delivery to Sherwood Residents</b>			
Banking Request For Proposal	X		
Invest in Software Enhancements	X		
Evaluate Transaction Processing Fees	X		
Organizational Assessment of Service Delivery	X	X	
Identify Long Term Sustainable Funding Model for Library	X	X	X
<b>Be Transparent and Proactive in the Regular Reporting of the City's Fiscal Condition</b>			
Quarterly Budget Committee Meetings	X	X	X
Evaluate Open Gov to Ensure it's Effectiveness as a Tool for City's Website	X		

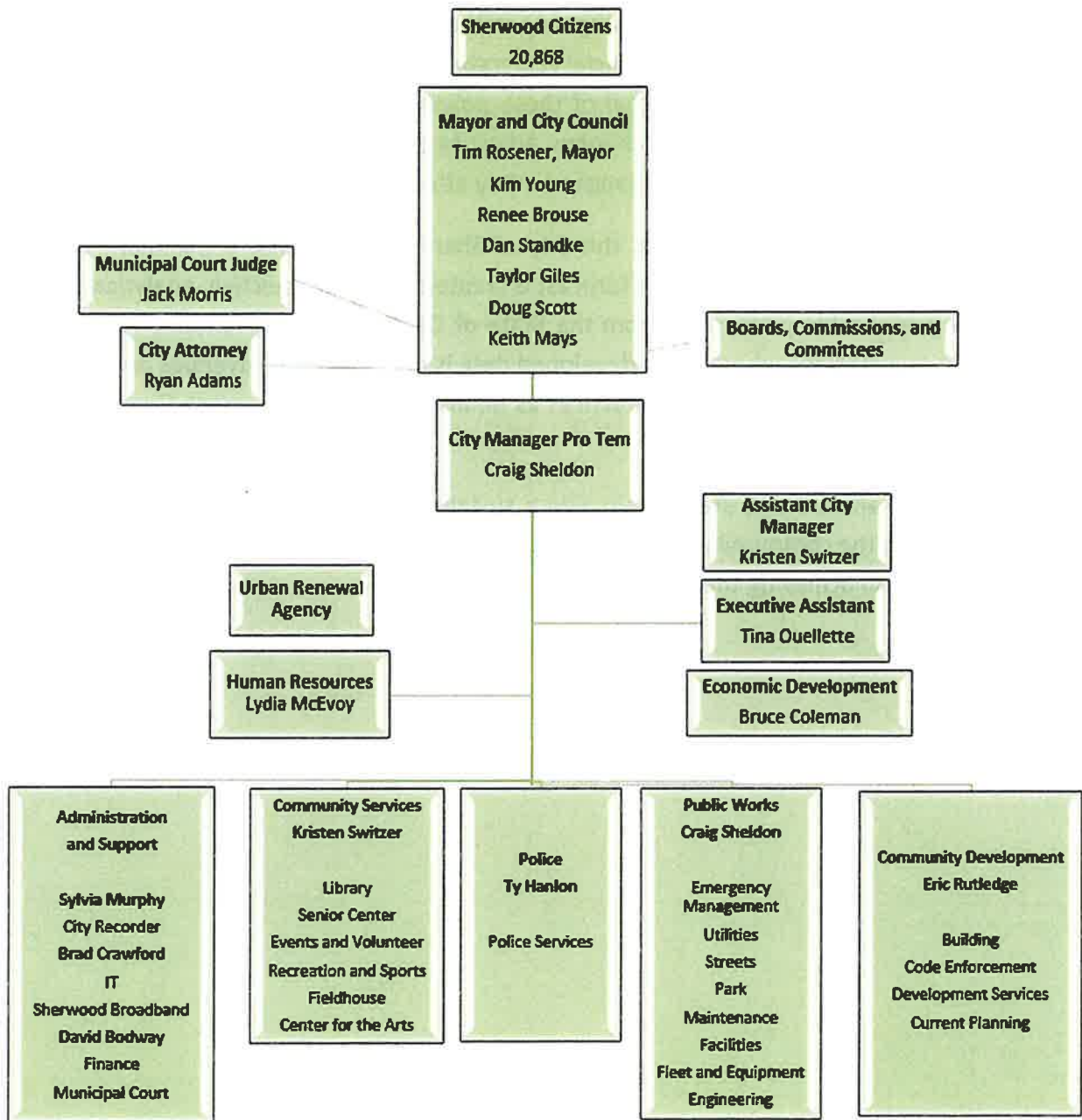
<b>Pillar 6: Citizen Engagement</b>			
<b>Goals:</b>			
<ul style="list-style-type: none"> <li>◊ Improve Effective Communication to Modernize City-Wide Interaction</li> <li>◊ Promote a High Level of Customer-Centric Approach to Citizens Interacting with the City</li> <li>◊ Apply an Organizational Lens of Diversity, Equity, Inclusion, and Accessibility When Offering Services and Amenities to our Citizens</li> <li>◊ Engage Youth in Local Government</li> </ul>			
	<b>Deliverable Time Frame</b>		
	2024/25	2025/26	2026/27
<b>Deliverables:</b>			
<b>Improve Effective Communication to Modernize City-Wide Interaction</b>			
Create new Website Platform and Enhance Social Media	X		
Utilize Modern Communication Tools (Mobile Surveys, Text Messaging) to Solicited Feedback from Residents	X		
Improve Engagement and Communication	X	X	X
<b>Promote a High Level of Customer-Centric Approach to Citizens Interacting with the City</b>			
Update Citizen Academy Program		X	X
Develop a Comprehensive Approach to doing Surveys that Enables the Organization to Improve both the Strategy and Execution	X		
<b>Apply an Organizational Lens of Diversity, Equity, Inclusion, and Accessibility When Offering Services and Amenities to our Citizens</b>			
Provide inclusive events and activities for all residents	X	X	X
<b>Engage Youth in Local Government</b>			
Continue Development of Youth Advisory Board	X	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 five-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.

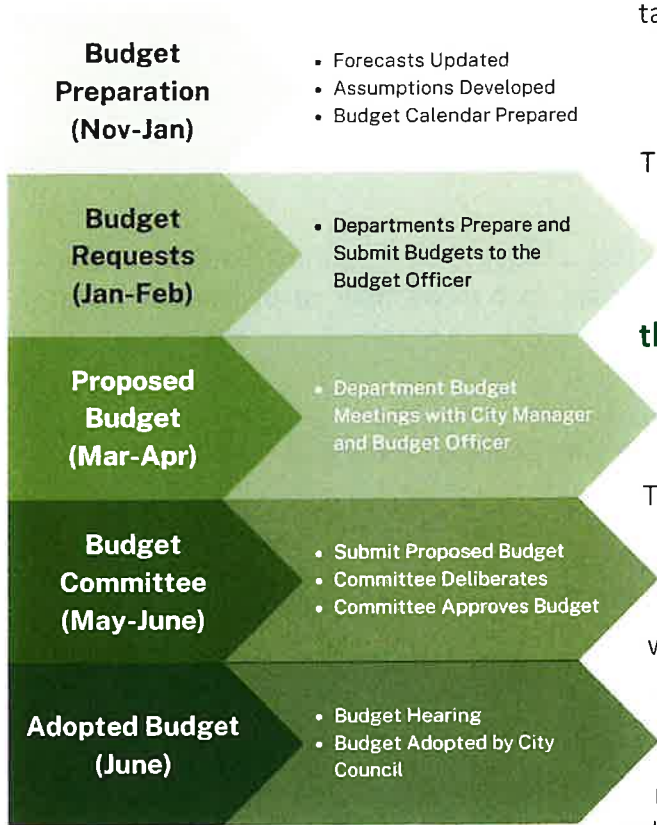
**Budget Process**

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.

**Budget Calendar**

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.

**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 will begin to support the Center for the Arts.

*Public Art Fund* – accounts for funding provided by the General Fund. This fund is newly established and was created to provide funding to encourage art within the community and promote tourism within the city.

*Community Investment Fund* – accounts for a one-time transfer of reserves from the General Fund. This fund is newly established and was created to help support various projects and needs the city has.

*Economic Development and Promotion Fund* – accounts for funding provided by the General Fund. This fund is newly established and will begin to assist in promoting and sponsoring local events as well as assist with business retention, expansion, and recruitment.

*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**

<b>General Government Funds</b>						
<b>Appropriation Level</b>	<b>General Fund (Major)</b>	<b>General Construction (Non-Major)</b>	<b>Debt Service (Non-Major)</b>	<b>Grants, TLT, Public Art, Economic Development and Promotion, Community Investment Funds (Non-Major)</b>	<b>Street Operations (Major)</b>	<b>Street Capital (Non-Major)</b>
Administration City Council, City Recorder, City Manager, City Attorney IT, HR, Finance, Court	X					
Community Development Planning, Building	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, Engineering	X					
General Construction		X				
Debt Service			X			
Transient Lodging Tax (TLT)				X		
Public Art				X		
Economic Development and Promotion				X		
Community Investment				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

<b>Fund Structure, Appropriation Level, and Major/Non-Major Fund Designation - Continued</b>				
<b>Proprietary Funds</b>				
<b>Appropriation Level</b>	<b>Water (Major)</b>	<b>Sanitary (Major)</b>	<b>Stormwater (Major)</b>	<b>Broadband (Major)</b>
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**

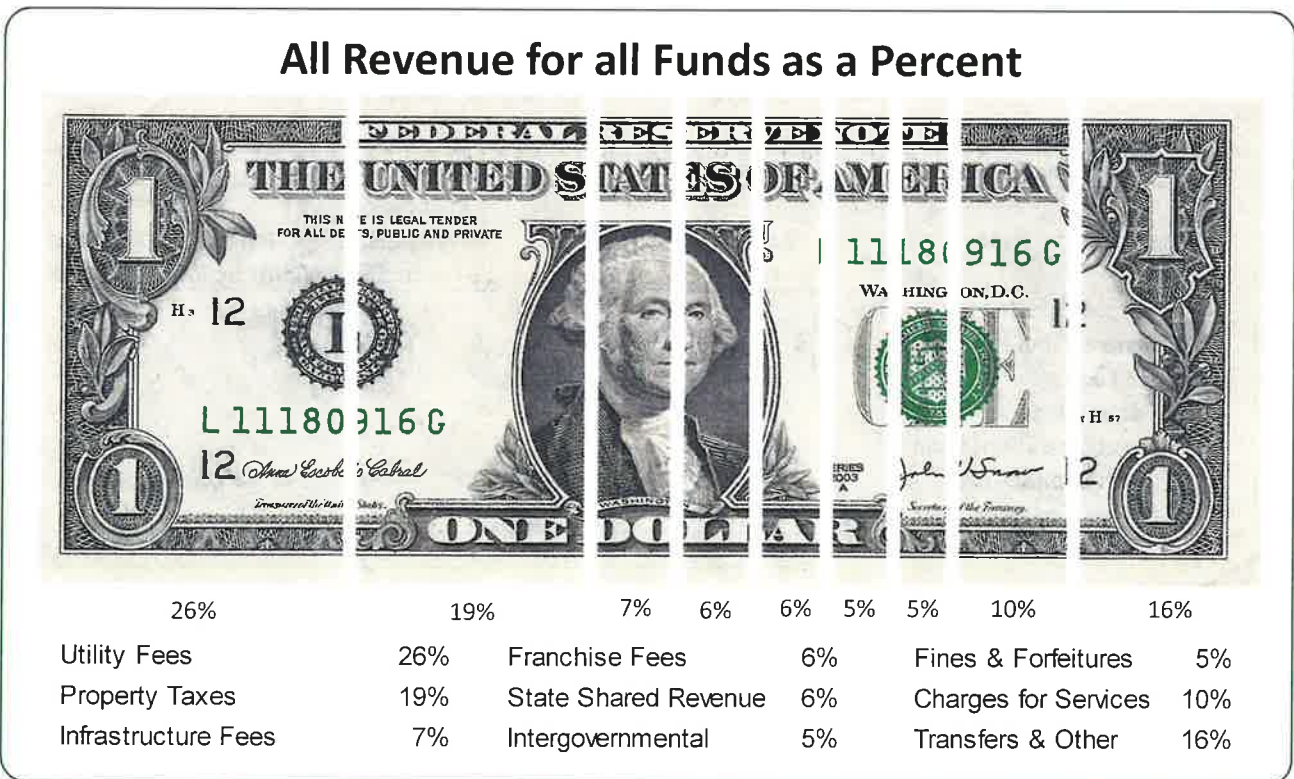
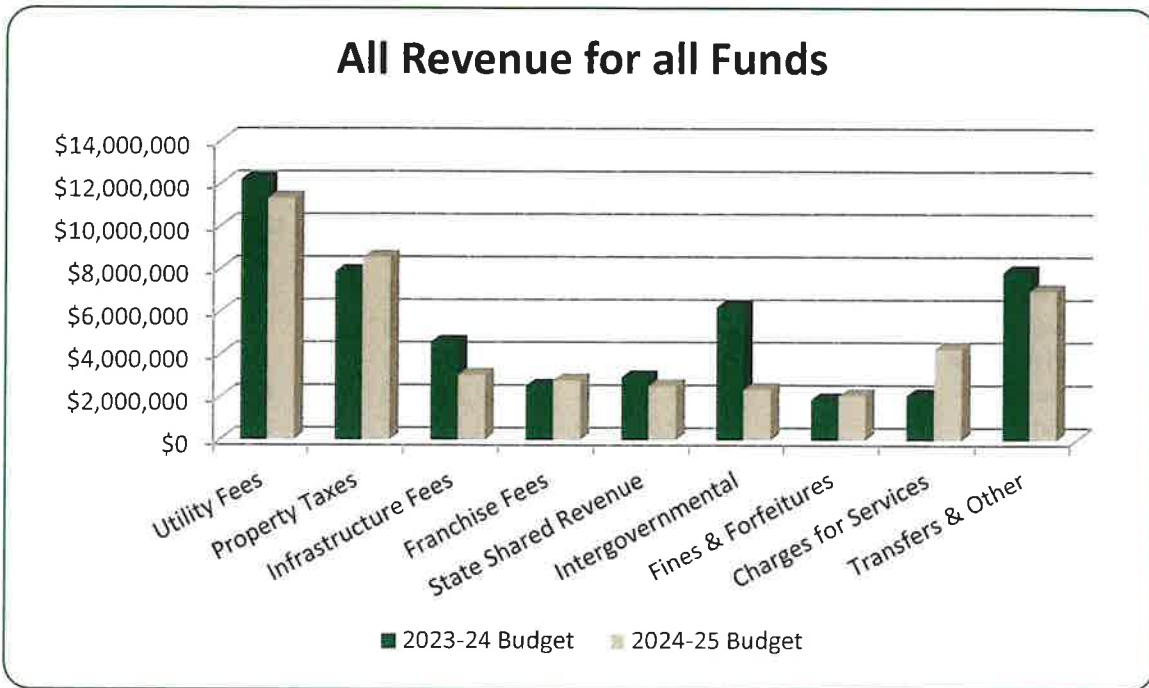
	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Proposed Budget 2024-25
Utility Fees	\$ 10,695,312	\$ 11,930,207	\$ 12,191,060	\$ 11,324,350
Taxes	6,813,554	7,450,324	7,880,818	8,559,149
Infrastructure Fees	4,094,775	3,938,761	4,590,581	3,057,817
Franchise Fees	2,191,084	2,415,789	2,538,500	2,803,000
State Shared Revenue	2,854,767	2,878,944	2,952,242	2,547,250
Intergovernmental	2,398,473	7,100,150	6,240,046	2,380,140
Fines and Forfeitures	2,089,239	1,151,486	1,903,100	2,102,400
Charges for services	3,239,936	3,482,675	2,096,295	4,273,875
Licenses and permits	84,846	93,924	83,500	82,000
Interest and Other Revenue	552,051	1,316,501	1,383,884	2,014,750
Transfers In	830,439	1,548,111	6,404,088	1,906,493
Sale of Fixed Assets	10,725	53,667	8,000	-
Capital Lease Proceeds	-	54,750	-	-
Debt Proceeds	24,952,103	-	-	3,000,000
Total Current Resources	60,807,304	43,415,290	48,272,114	44,051,224
Beginning fund balance	42,395,854	66,099,371	63,015,936	65,156,232
<b>Total Resources</b>	<b>\$ 103,203,158</b>	<b>\$109,514,661</b>	<b>\$ 111,288,050</b>	<b>\$109,207,456</b>

**Detail of Transfers between Funds**

Transfer From:		Transfer To:			
Fund	General Fund	Public Art	Economic Development & Promotion	General Construction	Street Capital
1 General Fund	\$ -	\$ 35,000	\$ 70,000	\$ -	\$ -
2 TLT Fund	155,000	-	-	-	-
3 Grants Fund	11,493	-	-	-	-
4 Street Operations Fund	-	-	-	-	750,000
5 Street Capital Fund	-	-	-	635,000	-
6 Community Investment Fund	250,000	-	-	-	-
Total	\$ 416,493	\$ 35,000	\$ 70,000	\$ 635,000	\$ 750,000

**Purpose:**

- 1 Transfer to support Public Art and Economic Development & Promotion
- 2 Transfer to support Center for the Arts
- 3 Transfer for Administrative Costs incurred
- 4 Transfer for Capital Projects
- 5 Transfer for Trail projects
- 6 Transfer to support Public Safety Career Cycle Planning





### 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 2021 Sherwood Urban Renewal Agency

The Urban Renewal district is a geographic area within the City of Sherwood, defined in the Urban Renewal Plan. The purpose of the district is to eliminate blight and create an environment in which the private sector may develop uses consistent with the goals of the Urban Renewal Plan. The Agency borrows 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 current agency opened in FY2020-21. The assessed value in the district was determined at the start date of the 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 URA will 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 URA is a portion of the permanent rate levy for the City and each overlapping tax district, not an addition to the tax base.

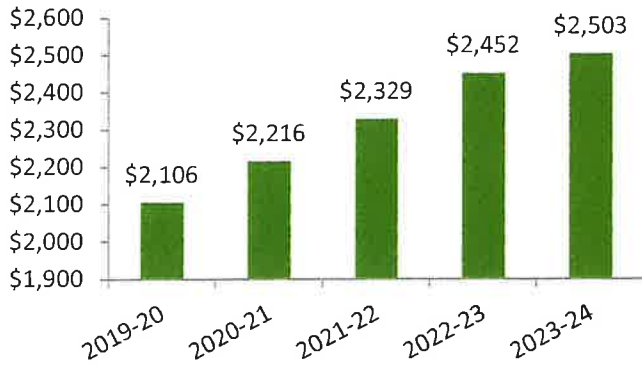
Each taxing jurisdiction has a tax rate that is applied to a parcel's assessed value to determine the amount of property taxes owed by that parcel. The County Assessor lowers these other taxing jurisdiction's tax rates based upon the Urban Renewal District's incremental assessed value and the taxing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

The Agency will cease to exist after it has incurred and repaid the maximum indebtedness specified in the plan: For the FY2020-21 URA plan \$166,600,000.

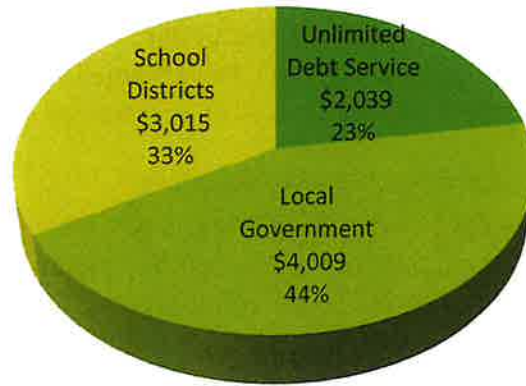
## Revenue & Expenditures

## Overview of Major Revenue Sources

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



Average Assessed Property Tax on  
a \$500,000 Home in Sherwood



Local Governments include City of Sherwood, Washington County, Sherwood 2021 Urban Renewal Agency, Tualatin Valley Fire and Rescue, Metro, Port of Portland and Tualatin Soil and Water Conservation District.

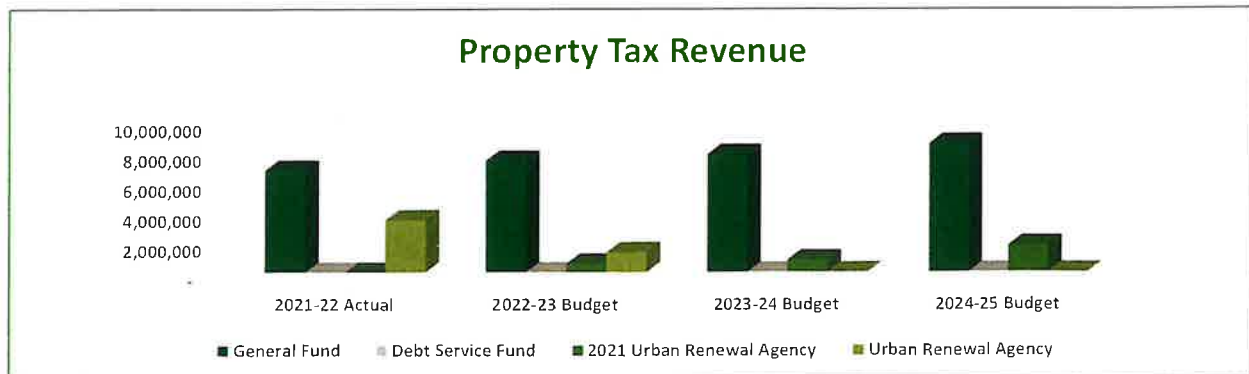
School Districts include Sherwood School District, Portland Community College and ESD – NW Regional.

## Property Tax Allocation



Property taxes represent approximately 45% of General Fund revenue.

## Property Tax Revenue

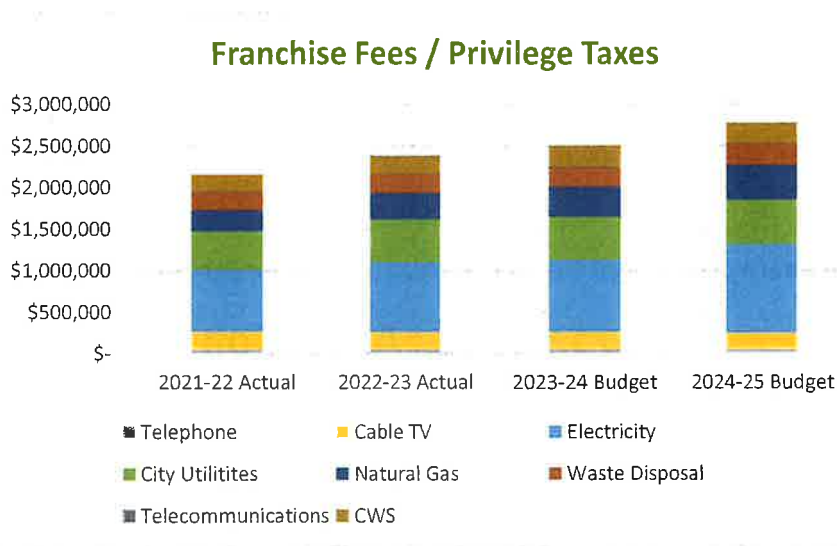


**Infrastructure Development Fees**

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

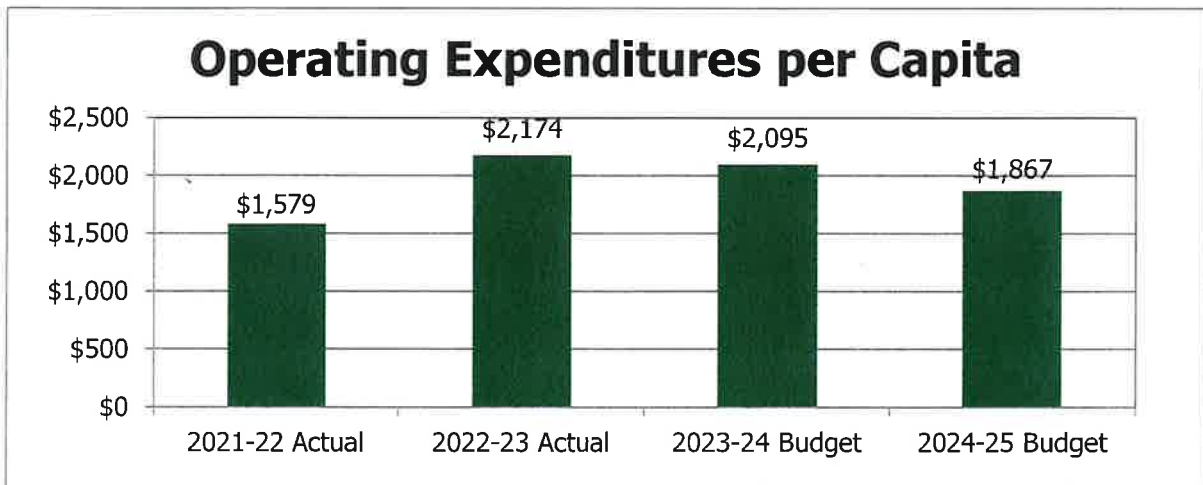


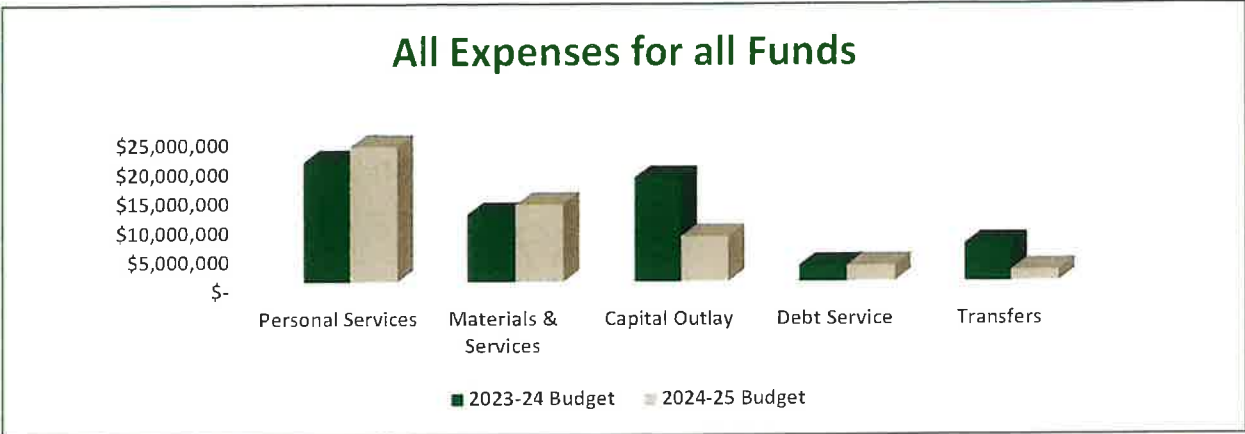
**City-Wide Expenses by Category**

**Summary of Expenditures by Category**

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Proposed Budget 2024-25
Personal Services	\$ 15,701,116	\$ 17,475,594	\$ 20,529,121	\$ 23,156,161
Materials and Services	11,672,996	11,027,816	11,525,125	13,266,629
Capital Outlay	6,603,219	10,635,650	17,729,180	7,761,091
Debt Service	2,296,700	2,742,558	2,744,671	2,740,548
Transfers Out	830,439	1,548,111	6,404,088	1,906,493
Total Current Expenses	37,104,469	43,429,729	58,932,185	48,830,922
Ending Fund Balance	66,098,689	66,084,932	52,355,865	60,376,534
<b>Total Uses</b>	<b>\$103,203,158</b>	<b>\$109,514,661</b>	<b>\$ 111,288,050</b>	<b>\$109,207,456</b>

Citywide operating costs are budgeted to decrease 16.6% in FY2024-25, in part due to less Capital purchases. This resulted in a decrease 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

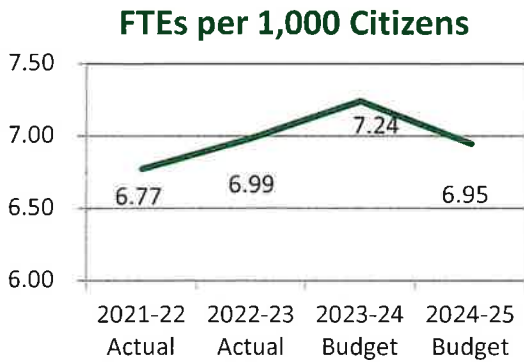


# Revenue & Expenditures Overview of Major Categories of Expense

## Personal Services

### Full-Time Equivalent (FTE)

The following compares City staffing to population growth.



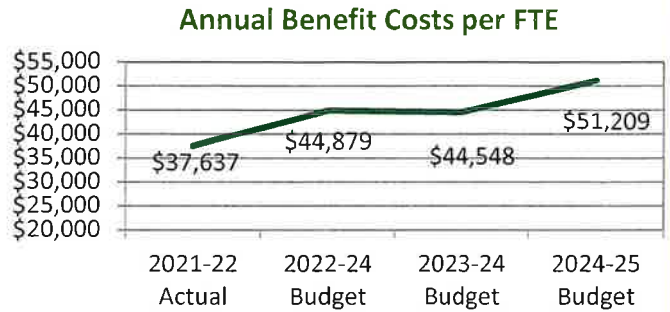
### Wages

The budget includes a 4% cost of living increase as of July 1 for all employees (except 4.1% for SPOA members).

### Benefits

The major benefits are health insurance and PERS. Employee insurance costs are budgeted to increase an average of 10% for employees on the Regence plan and 10% for employees on the Kaiser plan in FY2024-25. Overall benefit costs increased, mainly due to increases in insurance rates.

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:

	FY22-23	FY23-24	*FY24-25
<b>Tier 1 &amp; 2</b>	26.54	27.52	27.52
<b>OPSRP</b>	20.53	21.96	21.96
<b>OPSRP Police</b>	24.89	26.75	26.75

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

<b>Tier 1 &amp; 2:</b>	17.48%
<b>OPSRP:</b>	66.44%
<b>OPSRP Police:</b>	16.08%



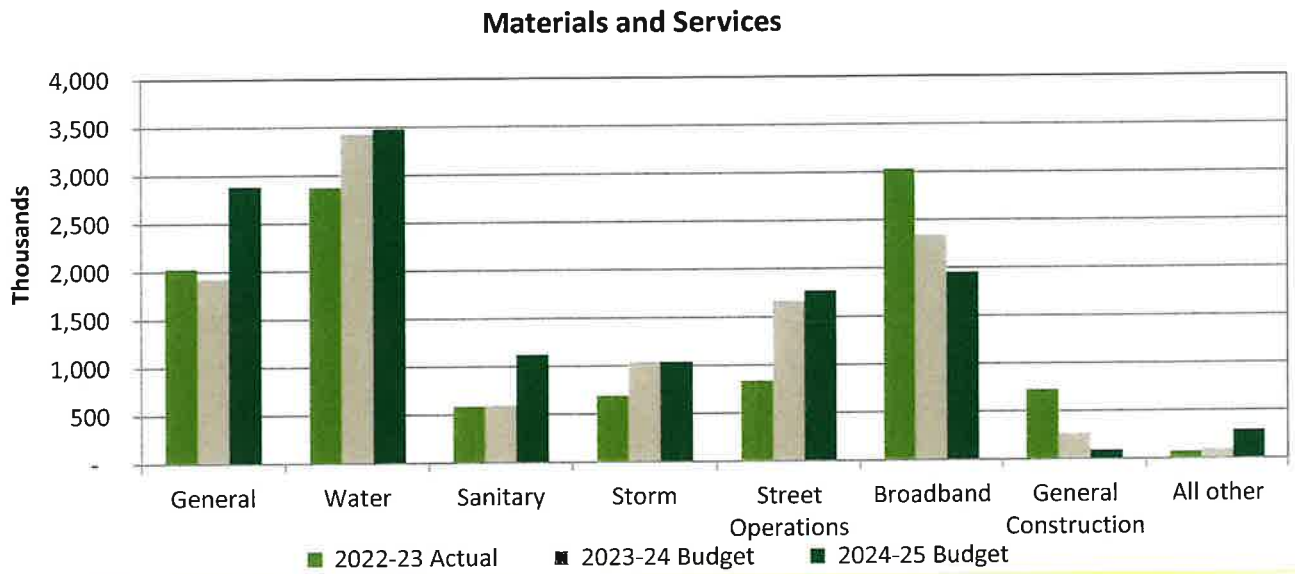
# Revenue & Expenditures Overview of Major Categories of Expense

## Materials and Services

Materials and services include costs for:

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

Overall materials and services expenses are proposed to remain similar to prior years in FY2024-25. 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 50. 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 FY2024-25 capital outlay budgeted expenditures for vehicles and equipment are:

Program	Purchase	Cost
Fleet	Facilities Van	\$65,000
Fleet	Police Department Vehicle (Cruiser)	75,000
Fleet	Police Department Vehicle (K-9)	78,500
Fleet	Police Department Vehicle for (Sergeant)	82,000
Fleet	Police Department Vehicle (PIO Career Cycle Planning)	75,000
Fleet	Toto Zero Turn 72"	22,500
Fleet	John Deere 72"	35,000
Fleet	PW Fleet Vehicle	40,000
Fleet	¾ Ton Chevy Pickup	65,000
Facilities	Replace Morback House Wheelchair Lift	84,000
<b>Total Capital Outlay</b>		<b>\$622,000</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 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.

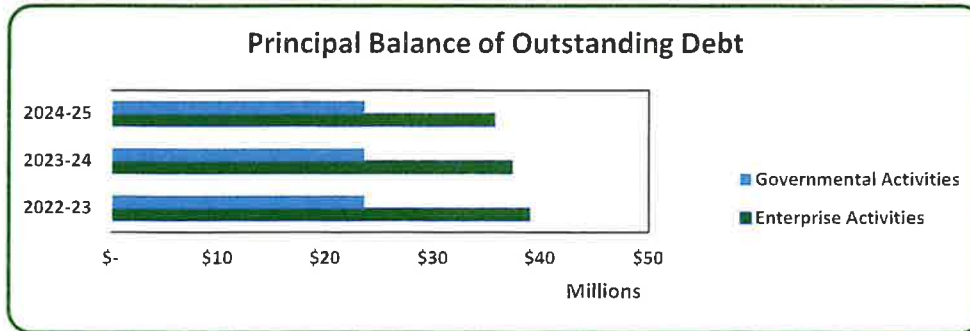
**General Obligation Bond Limitations**

Total assessed value on January 1, 2023:	<u>\$ 2,593,822,787</u>
Debt limitation: 3% of total assessed value	77,814,684
Debt outstanding at June 30, 2024:	
General obligation bonds outstanding	-
Less amount available for repayment of GO bonds	-
Net debt outstanding that is subject to limitation	-
Amount of GO bonds that could be issued	<u>\$ 77,814,684</u>

**Summary of Long-Term Debt**

	Original Amount	Outstanding June 30, 2024	Principal Pmt FY2024-25
<b>Governmental activities</b>			
Long-term Loans 2021 URA:			
2021 Series A Full Faith and Credit (interest 2.716%)	\$ 3,975,300	\$ 3,975,300	\$ -
2021 Series B Full Faith and Credit (interest 4.0%)	19,640,000	<u>19,640,000</u>	-
<b>Total Governmental Activities</b>		<u>23,615,300</u>	-
<b>Business-type Activities</b>			
Long-term Obligations for Water activities			
2021 Water Refinancing (interest 2.4%)	8,895,000	7,400,000	495,000
2017 Water Refinancing (interest 3.83%)	9,189,000	4,705,000	681,000
2022 Water Issuance (interest 3.43%)	9,540,000	8,905,000	355,000
Long-term Obligations for Broadband activities			
2019 Broadband Expensasion (interest 2.51%)	2,000,000	1,399,148	124,829
2021 Series A Full Faith and Credit (interest 2.716%)	14,954,700	<u>14,954,700</u>	-
<b>Total Business-type Activities</b>		<u>37,363,848</u>	<u>1,655,829</u>
<b>Total City Activities</b>		<u>\$ 60,979,148</u>	<u>\$ 1,655,829</u>

Long-Term Debt Principal and Interest Schedule



	City Loans			Broadband Fund	
	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 6/30/2024	4,705,000	7,400,000	8,905,000	1,399,148	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					
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	780,514	790,600	686,050	159,947	1,227,599
2029	780,625	788,400	685,050	159,948	1,226,014
2030-2034	1,160,675	3,961,400	3,427,300	799,738	6,139,513
2035-2039	-	1,590,600	3,424,700	-	6,141,082
2040-2042	-	-	2,059,400	-	1,925,375
	<u>\$ 5,064,954</u>	<u>\$ 9,470,200</u>	<u>\$ 12,340,650</u>	<u>\$ 1,599,475</u>	<u>\$ 18,533,443</u>

City Loans for Sherwood Urban Renewal Agency Projects			
	2021 Series A Full Faith and Credit	2021 Series B Full Faith and Credit	Total Debt on behalf of URA
Original Amount	\$ 3,975,300	\$ 19,640,000	\$ 23,615,300
Balance at 6/30/2024	3,975,300	19,640,000	23,615,300
Payment Source		Tax Increment	
Paying Fund		URA Operations	
Year Ending June 30			
2025	85,888	785,600	871,488
2026	85,888	785,600	871,488
2027	326,338	785,600	1,111,938
2028	326,324	785,600	1,111,924
2029	325,903	785,600	1,111,503
2030-2034	1,632,023	3,928,000	5,560,023
2035-2039	1,632,439	3,928,000	5,560,439
2040-2044	511,809	9,260,400	9,772,209
2045-2049	-	11,692,400	11,692,400
2050-2051	-	4,676,400	4,676,400
	<u>\$ 4,926,611</u>	<u>\$ 37,413,200</u>	<u>\$ 42,339,811</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 FY2024-25 to FY2028-29 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 FY2024-25 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 \$233.5 million. Roughly \$17.7 million of the projects are utility projects, \$44.3 million are parks and ground projects, \$137.9 million in transportation projects and \$33.6 million in general construction 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 \$4.3 million charges for services, \$0.6 in debt proceeds and \$1.0 million development taxes. Transportation projects are expected to be funded through \$0.8 million charges for services, \$1.4 million development taxes. Parks and grounds projects are expected to be funded through \$0.8 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 25 Through FY 29)						
TRANSPORTATION SYSTEM IMPROVEMENTS & STREET MAINTENANCE	Estimated Cost	24/25	25/26	26/27	27/28	28/29
Ice Age Drive Design & Construction (Job #723Street)	\$ 19,078,615	\$ 4,000,000	\$ 5,092,459	\$ 3,316,545	\$ -	\$ -
Oregon St Design & Construction (Job #706Street)	8,780,990	225,050	3,269,069	4,712,040	-	-
99W Pedestrian Bridge (Job #334Street)	29,834,772	19,114,250	2,000,000	-	-	-
Tualatin-Sherwood Rd. Improvements by WashCo DLUT	182,580	17,000	-	-	-	-
Washington Street Sidewalk Infill, North Side (Stella Olsen Park to Lee Drive)	460,000	-	460,000	-	-	-
Arrow Street Improvements (724ST)	1,675,091	1,000,000	525,000	-	-	-
Oregon-Tonquin Intersection Improvements (Signal or Roundabout)	2,800,000	50,000	450,000	2,300,000	-	-
Cedar Creek Trail Supplemental Work + Alexander Fence	1,332,499	150,000	-	-	-	-
FEMA/FIRM Map Correction for Cedar Creek Trail Grade Separate Crossing of Hwy 99	24,000,000	160,000	-	-	-	23,800,000
Transportation System Plan (TSP) Update	460,000	350,000	110,000	-	-	-
Edy Road Improvements (Borchers Dr. to Trails End Dr.) MSTIP 3F	7,900,000	-	900,000	2,000,000	5,000,000	-
Edy-Elwert Intersection Improvements (Signal or Roundabout) MSTIP 3F	5,250,000	-	250,000	750,000	4,250,000	-
Sunset-Timbrel Crosswalk Enhancements & RRFB *Includes entire project costs w/ reimbursement grant funds*	375,000	300,000	75,000	-	-	-
Traffic Safety & Calming (Annual Program)	568,021	100,000	100,000	100,000	100,000	100,000
Pine Street Improvements Phase 2 (Division St. to Sunset Blvd)	1,850,000	-	1,000,000	850,000	-	-
Elwert Road Improvements (Haede/Handley Rd. to Edy Rd.)	6,000,000	-	3,000,000	3,000,000	-	-
Brookman Road Improvments (99W to Ladd Hill Rd.)	16,000,000	-	50,000	2,000,000	8,000,000	5,950,000
Cedarbrook Way Improvements (Meinecke Rd. to Elwert Rd)	8,800,000	-	-	-	-	8,800,000
Langer Farms Parkway North (99W to Roy Rogers)	4,750,000	-	-	-	600,000	4,150,000
Cedar Creek Trail Segment 8 FHWA Federally Funded Project	1,950,000	-	-	-	-	-
Cedar Creek Trail Segment 9a (Design/Construction 99W to Edy)	3,900,000	-	-	3,500,000	-	-
Cedar Creek Trail Segment 9b (Design/Construction Edy to Roy Rogers)	3,600,000	-	-	-	3,100,000	-
Cedar Creek Trail Segment 11 (Design/Construction Roy Rogers to Wildlife Refuge)	900,000	-	-	-	-	900,000
Timbrel from Middleton to Sunset (grind and overlay)-pci 62	103,276	68,276	-	-	-	-
Shaumburg from Division to End of Road (Reconstruct) (Storm/San)-pci 59	1,135,029	1,061,159	-	-	-	-
Sunset (Eucalyptus to St. Charles) (grind and overlay)-pci 62	169,544	134,544	-	-	-	-
Sunset (St. Charles to Myrica) (grind and overlay)-pci 62	95,806	75,806	-	-	-	-
Sunset (Myrica to Main) (grind and overlay)-pci 63	187,112	152,112	-	-	-	-
Meineke Roundabout-pci 66	91,876	66,876	-	-	-	-
Edy Rd (Terrapin-Houston)-pci 57	161,214	161,214	-	-	-	-
Edy Rd (Houston-Cherry Orchard)-pci 68	88,054	88,054	-	-	-	-
Washington St from Tualatin to Division/Shaumburg (reconstruct)-pci 67	450,060	-	450,060	-	-	-
Sunset Pedestrian Safety Study 99W to Pinehurst	50,000	-	-	-	-	-
Timbrel from Middleton to Old Pacific Hwy- 99w ( grind and overlay)-pci 76	119,057	-	-	-	-	119,057
Alexander (Dead end to Smith) ( grind and overlay)-pci 53	78,000	-	-	-	39,000	39,000
Oregon Street ( Lincoln to Hall) (grind and overlay)- pci 77	248,747	-	-	248,747	-	-
Oregon Street (Orland to Brickyard and 70' east) (reconstruct)-pci 70	67,467	-	-	67,467	-	-
Oregon Street (Lower Roy to Orland) (reconstruct)-pci 58	42,484	-	-	42,484	-	-
Oregon Street (Hall to Lower Roy) (reconstruct)-pci 69	49,744	-	-	49,744	-	-
Willamette St from Orcutt to Pine St. (reconstruct)- pci 72	87,975	-	-	87,975	-	-
Sunset (Main to Cinnamon Hill) (grind and overlay)-pci 69	379,138	-	379,138	-	-	-
Sunset (Cinnamon Hills to Pine) ( grind and overlay)-pci 70	410,078	-	-	-	410,078	-
Meinecke (Cedarbrook Way to 99w)-pci 68	275,513	-	-	275,513	-	-
Meinecke (99w-Dewey Roundabout)-pci 70	195,557	-	-	-	195,557	-
Sidewalk on Sunset from Cinnamon Hills to Main	100,000	-	-	-	-	100,000
Borchers between Edy Road and Daffodil St (grind and overlay)-pci 70	261,849	-	-	261,849	-	-
Borchers between Daffodil St and Roy Rogers (grind and overlay)-pci 61	131,022	-	-	131,022	-	-
Sidewalk on Borchers - Infront of PGE property	100,000	-	-	-	-	100,000
Borchers between Roy Rodgers and Sydney ( grind and overlay)-pci 68	43,450	-	-	43,450	-	-
Baler between T/S Road and Langer ( grind and overlay)-pci 73	74,947	-	-	-	-	74,947
Sunset ( Pine to Aldergrove) ( grind and overlay)-pci 77	240,876	-	-	-	-	240,876
Sunset ( Brittany to Murdock) ( grind and overlay)-pci 65	221,000	-	-	-	221,000	-
Century between T/S and Sherwood Industrial ( grind and overlay)-pci 65	376,567	-	-	376,567	-	-

## Debt Service & CIP

## Current Year Capital Projects

TRANSPORTATION SYSTEM IMPROVEMENTS & STREET MAINTENANCE	Estimated Cost	24/25	25/26	26/27	27/28	28/29
Fair Oaks Ct. (Fair Oaks Dr tp Cul de sac)-pci 85	27,867	-	-	-	-	27,867
Fair Oaks Dr. (Cul de sac-Fair Oaks)-pci 79	51,333	-	-	-	-	51,333
Fair Oaks Dr (Fair Oaks to Murdock)-pci 74	61,453	-	-	-	-	61,453
Cochran ( Upper Roy to June Ct) ( grind and overlay)-pci 71	102,489	-	-	-	-	102,489
Cochran ( June Ct to Willamette) ( grind and overlay)-pci 72	53,613	-	-	-	-	53,613
June Ct ( Cochran to cul-de-sac) ( grind and overlay)-pci 72	51,333	-	-	-	-	51,333
May Ct ( Upper Roy to cul-de-sac) ( grind and overlay)-pci 81	73,578	-	-	-	-	73,578
Norton ( Barnsdale to Forest) ( grind and overlay)-83	52,232	-	-	-	-	52,232
Norton ( Forest to Willamette) ( grind and overlay)-81	111,522	-	-	-	-	111,522
Lincoln St (Darla Kay-Clifford) (grind and overlay)-pci 71	15,253	-	-	-	-	15,253
Lincoln St (Oregon-Darla Kay) (grind and overlay)-pci 71	87,083	-	-	-	-	87,083
Lincoln St (Clifford-Willamette) (grind and overlay)-pci 73	25,813	-	-	-	-	25,813
Railroad/1st alley (Park-Main) (grind and overlay)-pci 72	45,650	-	-	-	-	45,650
Railroad (Park-Main) (grind and overlay)-pci	16,060	-	-	-	-	16,060
Handley St (Roellich-Cedarbrook Wy) (gind and overlay)-pci 73	98,694	-	-	-	-	98,694
Langer Dr (Holland E.-Baler) (grind and overlay)-pci 73	105,698	-	-	-	-	105,698
Park Row (Division-Willmatte) (reconstruct)-pci 74	56,479	-	-	-	-	56,479
Villa Rd (Park to pedestrian path) (reconstruct)-pci 72	34,467	-	-	-	-	34,467
	\$ 157,461,174	\$ 28,366,800	\$ 18,018,267	\$ 24,113,403	\$ 21,915,635	\$ 45,444,497

SANITARY SYSTEM IMPROVEMENTS & MAINTENANCE	Estimated Cost	24/25	25/26	26/27	27/28	28/29
Rock Creek Upsizing Phase 1 - Construction (408SS) COMPLETED	\$ 2,442,131	\$ -	\$ -	\$ -	\$ -	\$ -
Rock Creek Upsizing Phase 2 - Design & ROW (409SS) IN-PROGRESS	416,938	150,000	150,000	-	-	-
Rock Creek Upsizing Phase 2 - Construction (409SS) BID: Dec'25-Jan'26 CONSTRUCTION: Mar'26-Nov'27	2,400,000	-	350,000	1,250,000	800,000	-
Brookman Sanitary Trunkline Project Phase 1 (Feasibility, Design) FEASIBILITY COMPLETED	532,608	400,000	-	-	-	-
Brookman Sanitary Trunkline Project Phase 2 (Construction) LOCAL MATCH ONLY	2,550,000	500,000	1,350,000	700,000	-	-
Sanitary Sewer Master Plan Update w/ SDCs & Fee Refresh	300,000	10,000	290,000	-	-	-
	\$ 8,641,678	\$ 1,060,000	\$ 2,140,000	\$ 1,950,000	\$ 800,000	\$ -

STORM SYSTEM IMPROVEMENTS & MAINTENANCE	Estimated Cost	24/25	25/26	26/27	27/28	28/29
Oregon Street Regional WQF - Design (503SD)	\$ 372,998	\$ 85,000	\$ -	\$ -	\$ -	\$ -
Oregon Street Regional WQF - Construction (503SD)	600,000	-	150,000	450,000	-	-
2nd and Park Street Stormwater Facility Rehabilitation (Improvement)	335,000	250,000	20,306	-	-	-
Gleneagle Drive Regional Storm New Facility (extended detention basin)	305,153	175,000	-	-	-	-
Stormwater Master Plan Update w/ SDCs & Fee Refresh	300,000	10,000	290,000	-	-	-
Stella Olsen Park Drainage Swale Upgrade	160,000	-	-	-	50,000	50,000
Annual Storm Water Quality Facility Refurbishments	434,558	50,000	50,000	50,000	50,000	50,000
Annual Citywide Catch Basin Remediation Program	430,086	60,000	60,000	60,000	60,000	60,086
Woodhaven Swales	500,000	100,000	100,000	100,000	100,000	75,000
Fair Oaks Drainage	60,000	-	-	60,000	-	-
	\$ 3,497,795	\$ 730,000	\$ 670,306	\$ 720,000	\$ 260,000	\$ 235,086



## Debt Service & CIP

## Current Year Capital Projects

WATER SYSTEM IMPROVEMENTS & MAINTENANCE	Estimated Cost	24/25	25/26	26/27	27/28	28/29
WIF Capacity Improvements to 6.2 MGD	\$ 813,519	\$ -	\$ -	\$ -	\$ -	\$ -
TVWD Capacity Improvements 6.2 to 9.7 MGD	806,000	806,000	-	-	-	-
WRWTP - 20 MGD Expansion	10,128,801	200,000	-	-	-	-
Water Master Plan Update w/ SDCs & Fee Refresh	310,000	-	10,000	300,000	-	-
Brookman Expansion - Loop from SW Sherwood PRV to Hwy 99 ( M7)	184,000	-	-	-	-	184,000
Brookman Expansion - Loop from SW Sherwood PRV to Hwy 99 ( M8)	558,000	-	-	-	-	558,000
Brookman Expansion - Loop from SW Sherwood PRV to Hwy 99 ( M9)	675,000	-	-	-	-	675,000
SW Sherwood PRV ( V-1)	166,308	-	-	-	-	166,308
SM-1.1 (tier 1 backbone - Near Hospital and Police; PW and Firestation)	1,130,000	-	-	-	-	1,130,000
SM-1.2 (tier 1 backbone - Near Sunset Reservoir and PS toward TVF&R and PW)	370,000	-	-	-	-	370,000
SM-1.3 (tier 1 backbone - Sunset Reservoir to Well #3)	425,000	-	-	-	-	425,000
SM-1.4 (tier 1 backbone - WTP to Sherwood owned reservoirs)	1,000,000	-	-	-	-	1,000,000
SM-1.4 (tier 1 backbone - WTP to shared vault with Wilsonville)	1,000,000	-	-	-	-	1,000,000
Routine Waterline Replacement	250,000	50,000	50,000	50,000	50,000	50,000
Tualatin / Sherwood Road Widening Project County Conflicts	567,646	150,000	-	-	-	-
Resiliency Pipe Improvements - Oregon St Backbone	1,300,000	-	1,300,000	-	-	-
Sunset Pump Station (Flex Connections)	26,397	-	-	-	-	-
Wyndham Ridge Pump Station (Flex Connections)	50,000	50,000	-	-	-	-
Park Row to Division Waterline Upgrade (design 11k, const 125-175k)	130,000	-	-	-	-	-
SR -1 - Sunset Reservoir #1	179,014	-	179,014	-	-	-
SR -2 - Sunset Reservoir #2	133,113	-	133,113	-	-	-
SR -3 Kruger Reservoir	156,000	-	156,000	-	-	-
SW -4 - Resiliency Upgrade Well #6	61,000	-	-	-	61,000	-
	\$ 20,419,797	\$ 1,256,000	\$ 1,828,127	\$ 350,000	\$ 111,000	\$ 5,558,308

PARKS IMPROVEMENTS & MAINTENANCE	Estimated Cost	24/25	25/26	26/27	27/28	28/29
Murdock Park Improvements & Restroom	\$ 2,246,000	\$ 30,000	\$ 215,000	\$ -	\$ -	\$ 1,931,000
Mosure Pass PUD Restroom	215,000	-	-	215,000	-	-
Dog Park North of Hwy 99 (if we have existing land)	150,000	-	-	-	-	150,000
Universally Accessible Destination Play Area (Inclusive) (Infill project)	1,750,000	-	-	-	-	1,750,000
Trail Network Expansion Improvements (Infill projects)	900,000	150,000	150,000	150,000	150,000	150,000
Sherwood West 30 Acre Sports Complex	12,750,000	-	-	-	-	12,750,000
Sherwood West 15 Acre Park and two 3-Acre Neighborhood Parks	12,600,000	-	-	-	-	12,600,000
Brookman Concept Area Parks	6,375,000	-	-	-	-	6,375,000
Sherwood Fieldhouse Replacement	7,500,000	-	-	-	-	7,500,000
Disc Golf Course (if we have land)	75,000	-	-	-	-	75,000
	\$ 44,561,000	\$ 180,000	\$ 365,000	\$ 365,000	\$ 150,000	\$ 43,281,000

GENERAL CONSTRUCTION & MAINTENANCE (property, buildings, mixed-funds)	Estimated Cost	24/25	25/26	26/27	27/28	28/29
Tannery Site Cleanup, Pre-Development & Site Grading Project	\$ 7,270,141	\$ 675,000	\$ 1,200,000	\$ 3,200,000	\$ 2,000,000	\$ -
Adjacent Lot to Art Center (RFP for consultant in FY24/25)	1,600,000	100,000	180,000	700,000	620,000	-
New Public Works Facility	25,000,000	-	-	2,175,000	2,175,000	20,650,000
	\$ 33,870,141	\$ 775,000	\$ 1,380,000	\$ 6,075,000	\$ 4,795,000	\$ 20,650,000

\*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 FY24-25 are:

**Sunset-Timbrel Crosswalk Enhancements:** This project is dependent upon Safe Routes to School grant funding. If awarded, the project will consist of realigning existing crosswalks, updating ADA ramps and adding rectangular rapid flashing beacons.

**Edy Road (Terrapin-Houston):** This project includes grinding off the existing road surface, overlaying a new surface and upgrading the curb ramp improvements within the project area to meet current ADA standards.

**Edy Road (Houston-Cherry Orchards):** This project includes grinding off the existing road surface, overlaying a new surface and upgrading the curb ramp improvements within the project area to meet current ADA standards.

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

**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.

**Arrow Street Improvements:** This project will extend Arrow Street to Langer Farms Parkway. This is joint project with the County.

**Oregon Street - Tonquin Rd Improvements:** this project will design & ultimately construct either a signal or roundabout at the Oregon-Tonquin intersection and modernize the roundabout nearby at SW Murdock Rd and the road connection between.

**Tualatin Sherwood Road Improvements by WashCo DLUT:** This project includes widening Tualatin Sherwood Road to include two westbound lanes between Langer Farms Parkway and Borchers. The project is broken into 3 phases extending from Chicken Creek on Roy Rogers to SW 124<sup>th</sup> Ave and Tualatin Sherwood Rd. This is a joint project with the County.

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

**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.

**Sunset – Eucalyptus to St. Charles:** 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.

Sunset – St. Charles to Myrica: 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.

Sunset – Myrica to Main: 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.

Meineke Roundabout: This project consists of grinding off the existing road surface and overlaying a new surface.

### **Sanitary Capital Projects**

The Sanitary Fund collects SDCs for sanitary infrastructure expansion. Planned projects for FY24-25 are:

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.

### **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 FY24-25 are:

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.

City Wide Catch Basin Remediation program: This program consists of replacement of un-vented 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.

Oregon Street Regional Water Quality Facility: This project will design a regional stormwater facility below SW Oregon St and SW Brickyard Terrace that will treat the existing developed upstream basin towards Snyder Park, the portion of SW Oregon St. to be improved between the railroad tracks and Murdock roundabout and the Tannery Site after it's developed.

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

Gleneagle Drive Regional Storm New Facility: This project will design, permit and construct a regional storm facility behind the Sherwood Senior Center, east of SW Gleneagle Drive to treat the existing developed upstream basin and prevent erosion of the downstream open channels & ditches that flow into Cedar Creek.

### Water Capital Projects

The Water Fund collects SDCs and user charges for water infrastructure expansion and capital construction. Planned projects for FY24-25 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.

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 uprated 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.

Wyndham Ridge Pump Station: Project includes seismic upgrades to existing water pump station.

**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 FY24-25 are:

**Cedar Creek Trail Grade Separate Crossing of Hwy 99:** This project will complete the Preliminary Design phase for a pedestrian crossing under SW Pacific Hwy at Cedar Creek including determination of the type of bridge or culvert structure that will span the creek & highway.

**Cedar Creek Trail Supplemental Work:** This project consists of designing & constructing a feeder trail between the new regional trail and SW Sherwood Blvd and will restore the visual corridor landscaping & an acoustic fence along SW Alexander Lane.

**Trail Network Expansion Improvements:** This project will conduct feasibility work which includes preliminary solutions to design issues and updated cost estimates on a portion of trail (P 14) from the future undercrossing of the Cedar Creek Trail (Highway 99 to SW. Elwert Road).

**Tannery Site Cleanup, Pre-Development & Site Grading Project:** This is the first phase of the project and will acquire the Tannery Site properties fee simple from Washington County after the City's consultant completes a Prospective Purchaser Agreement (PPA), and the project will also produce a refreshed scope, schedule and budget for the second phase of the project.

**Adjacent Lot to Art Center:** This project will evaluate development options for the gravel lot northwest of the Sherwood Center for the Arts, next to the railroad tracks, and complete design plans to further develop this gravel area.

**Murdock Park Improvements & Restroom:** Completion of the Parks Master Plan that will guide future improvements.

# Budget Detail

# City in Total

Actual 2021-22	Actual 2022-23	Budget 2023-24		Proposed 2024-25	Approved 2024-25	Adopted 2024-25
			<b>RESOURCES</b>			
\$ 42,395,854	\$ 66,099,371	\$ 63,015,936	Beginning fund balance	\$ 65,156,232	\$ -	\$ -
			Revenue			
6,813,554	7,450,324	7,880,818	Taxes	8,559,149	-	-
2,191,084	2,415,789	2,538,500	Franchise Fees	2,803,000	-	-
84,846	93,924	83,500	Licenses and permits	82,000	-	-
5,253,240	9,979,094	9,192,288	Intergovernmental	3,927,390	-	-
13,935,248	15,412,881	14,287,355	Charges for services	15,598,225	-	-
4,094,775	3,938,761	4,590,581	Infrastructure development	3,057,817	-	-
2,641,290	2,467,987	3,286,984	Fines, interest and other	5,117,150	-	-
<u>35,014,038</u>	<u>41,758,762</u>	<u>41,860,026</u>	Total revenue	<u>39,144,731</u>	-	-
			Other sources			
830,439	1,548,111	6,404,088	Transfers in	1,906,493	-	-
10,725	53,667	8,000	Sale of fixed assets	-	-	-
-	54,750	-	Capital Lease Proceeds	-	-	-
24,952,103	-	-	Long-term debt proceeds	3,000,000	-	-
<u>25,793,267</u>	<u>1,656,528</u>	<u>6,412,088</u>	Total other sources	<u>4,906,493</u>	-	-
<b>103,203,158</b>	<b>109,514,661</b>	<b>111,288,050</b>	<b>Total resources</b>	<b>109,207,456</b>	-	-
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
10,133,828	11,074,726	12,685,093	Salaries and wages	14,307,701	-	-
949,258	1,120,240	1,317,784	Payroll taxes	1,423,226	-	-
4,618,030	5,280,628	6,526,244	Benefits	7,425,234	-	-
<u>15,701,116</u>	<u>17,475,594</u>	<u>20,529,121</u>	Total personal services	<u>23,156,161</u>	-	-
			Materials and services			
3,223,280	2,842,467	2,910,945	Professional & technical	4,127,927	-	-
3,157,296	3,865,997	4,715,997	Facility and equipment	5,522,901	-	-
2,124,727	2,197,697	2,648,749	Other purchased services	2,904,859	-	-
2,976,890	1,830,118	1,034,400	Supplies	852,470	-	-
18,372	42,517	46,200	Community activities	73,800	-	-
205,339	339,376	450,220	Minor equipment	241,115	-	-
30,781	12,270	34,000	Other materials & services	56,500	-	-
(63,690)	(102,627)	(315,386)	Cost Allocation	(512,943)	-	-
<u>11,672,995</u>	<u>11,027,816</u>	<u>11,525,125</u>	Total materials & services	<u>13,266,629</u>	-	-
			Capital outlay			
620,235	-	-	Land	-	-	-
3,892,308	7,950,919	16,518,268	Infrastructure	7,131,091	-	-
479,030	224,194	383,635	Buildings	-	-	-
27,914	-	110,777	Other improvements	37,000	-	-
459,750	768,506	250,000	Vehicles	480,500	-	-
1,123,982	1,692,031	466,500	Furniture and equipment	112,500	-	-
<u>6,603,219</u>	<u>10,635,650</u>	<u>17,729,180</u>	Total capital outlay	<u>7,761,091</u>	-	-
<u>33,977,331</u>	<u>39,139,060</u>	<u>49,783,426</u>	Total expenditures	<u>44,183,881</u>	-	-
			Debt service			
1,196,882	1,524,791	1,607,772	Principal	1,655,829	-	-
819,776	1,217,767	1,136,899	Interest	1,084,719	-	-
280,041	-	-	Issuance costs	-	-	-
<u>2,296,700</u>	<u>2,742,558</u>	<u>2,744,671</u>	Total debt service	<u>2,740,548</u>	-	-
			Other uses			
830,439	1,548,111	6,404,088	Transfers out	1,906,493	-	-
<u>830,439</u>	<u>1,548,111</u>	<u>6,404,088</u>	Total other uses	<u>1,906,493</u>	-	-
66,098,689	66,084,932	-	Ending Fund Balance	-	-	-
-	-	1,763,949	Contingency	2,709,417	-	-
-	-	50,591,916	Reserved for Future Years	57,667,117	-	-
<b>103,203,158</b>	<b>109,514,661</b>	<b>111,288,050</b>	<b>Total requirements</b>	<b>109,207,456</b>	<b>\$ -</b>	<b>\$ -</b>

# Budget Detail

# City by Fund

	General Fund	Construction Fund	General Fund	Debt Service Fund	Public Art Fund	Economic Development & Promotion Fund	Transient Lodging Tax Fund	Grants Fund	Street Operations Fund	Community Investment Fund	Street Capital Fund	Water Fund	Sanitary Fund	Storm Fund	Broadband Fund	Proposed 2024-25 Budget
<b>RESOURCES</b>																
Beginning fund balance	\$ 6,111,982	\$ 3,919,796	\$ -	\$ -	\$ -	\$ 246,957	\$ -	\$ 150,040	\$ 4,535,150	\$ 4,270,840	\$ 9,473,592	\$ 22,733,753	\$ 3,013,467	\$ 9,509,569	\$ 1,191,086	\$ 65,156,232
Revenue																
Taxes	8,559,149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,559,149
Franchise fees	2,778,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,803,000
Licenses and permits	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,000
Intergovernmental	1,508,140	-	-	-	-	150,000	-	100,000	2,092,050	-	-	-	77,200	-	-	3,927,390
Changes for services	3,408,285	85,000	-	-	-	-	-	-	780,590	-	62,150	6,233,500	797,100	2,452,000	1,779,600	15,598,225
Infrastructure development	2,478,650	160,000	-	-	5,000	-	-	4,500	210,000	50,000	425,000	1,136,000	186,000	378,000	77,000	3,057,817
Fines, interest and other	18,814,224	1,022,075	-	-	2,000	5,000	155,000	104,500	3,082,640	50,000	1,890,385	8,069,986	1,218,503	2,873,818	1,856,600	39,144,731
Total revenue	416,493	635,000	-	-	35,000	70,000	-	-	-	-	750,000	-	-	-	-	1,906,493
Other sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Loan Pmts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term debt proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other resources	416,493	635,000	-	-	35,000	70,000	-	-	-	750,000	-	-	600,000	-	2,400,000	3,000,000
<b>TOTAL RESOURCES</b>	25,342,699	5,576,871	-	-	37,000	321,957	155,000	254,540	7,617,790	4,320,840	12,113,977	30,803,739	4,831,970	12,383,387	5,447,686	109,207,456
<b>REQUIREMENTS</b>																
Expenditures																
Personal services	10,408,651	38,387	-	-	-	63,337	-	-	402,583	-	61,018	646,095	309,755	711,433	1,666,442	14,307,701
Salaries and wages	1,018,288	3,745	-	-	-	6,340	-	-	45,180	-	5,752	69,524	32,811	76,377	165,209	1,423,226
Payroll taxes	5,339,696	16,741	-	-	-	30,110	-	-	203,903	-	30,577	323,559	159,574	335,191	985,883	7,425,234
Benefits	16,766,635	58,873	-	-	-	99,787	-	-	651,666	-	97,347	1,039,178	502,140	1,123,001	2,817,534	23,156,161
Total personal services	2,392,765	-	-	-	-	70,000	-	203,962	37,800	-	510,000	157,600	623,400	96,500	35,900	4,127,927
Materials and services	1,898,650	10,000	-	-	-	-	-	-	1,283,638	-	-	1,944,873	1,650	88,200	295,890	5,522,901
Professional & technical	1,759,377	-	-	-	-	7,900	-	-	34,756	-	1,500	581,154	124,989	176,846	218,337	2,904,859
Facility and equipment	455,130	-	-	-	-	-	-	-	90,550	-	1,500	141,590	12,650	43,050	108,000	852,470
Other purchased services	63,300	-	-	-	-	10,500	-	-	-	-	-	-	-	-	-	73,800
Supplies	191,115	-	-	-	-	-	-	-	4,000	-	-	6,500	8,000	10,000	21,500	241,115
Minor equipment	56,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,500
Community activities	(3,934,646)	80,724	-	-	-	-	-	-	316,589	-	133,478	649,385	347,753	621,647	1,272,127	(512,943)
Other materials & services	2,882,191	90,724	-	-	-	88,400	-	203,962	1,767,333	-	646,478	3,481,102	1,118,442	1,036,243	1,951,754	13,266,629
Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total materials & services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	985,000	-	-	-	-	-	-	-	-	3,050,091	1,256,000	1,110,000	730,000	-	7,131,091
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,000
Vehicles	480,500	-	-	-	37,000	-	-	-	-	-	-	-	-	-	-	480,500
Furniture and equipment	107,500	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	112,500
Total capital outlay	588,000	985,000	-	-	37,000	-	-	-	-	-	3,050,091	1,256,000	1,110,000	730,000	5,000	7,761,091
Total expenditures	20,236,826	1,134,597	-	-	37,000	188,187	-	203,962	2,418,999	-	3,793,916	5,776,280	2,730,582	2,889,244	4,774,288	44,183,981
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Issuance costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other uses	105,000	-	-	-	-	155,000	-	11,493	750,000	250,000	635,000	-	-	-	-	1,906,493
Contingency	940,711	-	-	-	-	32,196	-	25,888	154,132	1,070,840	-	182,975	43,315	73,700	185,660	2,709,417
Reserved for Future Years	4,060,162	4,442,274	-	-	-	101,574	-	13,197	4,294,659	3,000,000	7,685,061	22,586,987	2,058,073	9,420,443	4,687	57,667,117
<b>Total requirements</b>	\$25,342,699	\$ 5,576,871	\$ -	\$ -	\$ 37,000	\$ 321,957	\$ 155,000	\$ 254,540	\$ 7,617,790	\$ 4,320,840	\$ 12,113,977	\$ 30,803,739	\$ 4,831,970	\$ 12,383,387	\$ 5,447,686	\$ 109,207,456

## Budget Detail

## General Fund in Total

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>RESOURCES</b>			
\$ 7,173,050	\$ 7,504,224	\$ 10,242,478	Beginning fund balance	\$ 6,111,982	\$ -	\$ -
			Revenue			
6,813,554	7,450,324	7,880,818	Taxes	8,559,149	-	-
2,161,853	2,389,192	2,508,500	Franchise Fees	2,778,000	-	-
84,846	93,924	83,500	Licenses and permits	82,000	-	-
2,028,454	6,497,469	2,406,483	Intergovernmental	1,508,140	-	-
2,941,737	3,259,823	1,911,240	Charges for services	3,408,285	-	-
2,296,100	1,421,591	2,257,044	Fines, interest and other	2,478,650	-	-
16,326,544	21,112,323	17,047,585	Total revenue	18,814,224	-	-
			Other sources			
4,117	137,393	532,562	Transfers in	416,493	-	-
10,725	22,319	8,000	Sale of fixed assets	-	-	-
-	54,750	-	Capital Lease Proceeds	-	-	-
14,842	214,462	540,562	Total other sources	416,493	-	-
<b>23,514,436</b>	<b>28,831,010</b>	<b>27,830,625</b>	<b>Total resources</b>	<b>25,342,699</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
7,927,743	8,795,151	9,600,213	Salaries and wages	10,408,651	-	-
723,398	844,510	975,967	Payroll taxes	1,018,288	-	-
3,597,377	4,043,124	4,880,657	Benefits	5,339,696	-	-
12,248,517	13,682,785	15,456,837	Total personal services	16,766,635	-	-
			Materials and services			
1,985,262	1,803,525	2,160,150	Professional & technical	2,392,765	-	-
1,200,151	1,578,253	1,548,030	Facility and equipment	1,898,650	-	-
1,162,343	1,158,906	1,533,475	Other purchased services	1,759,377	-	-
387,627	385,159	479,450	Supplies	455,130	-	-
18,372	38,412	46,200	Community activities	63,300	-	-
136,512	263,748	356,720	Minor equipment	191,115	-	-
30,781	12,270	34,000	Other materials & services	56,500	-	-
(2,290,270)	(3,212,320)	(4,228,967)	Cost Allocation	(3,934,646)	-	-
2,630,779	2,027,952	1,929,058	Total materials & services	2,882,191	-	-
			Capital outlay			
5,880	4,200	-	Infrastructure	-	-	-
228,876	224,194	383,635	Buildings	-	-	-
18,954	18,954	-	Other improvements	-	-	-
459,750	459,750	250,000	Vehicles	480,500	-	-
312,007	312,007	426,500	Furniture and equipment	107,500	-	-
1,025,467	1,019,105	1,060,135	Total capital outlay	588,000	-	-
<b>15,904,763</b>	<b>16,729,841</b>	<b>18,446,030</b>	<b>Total expenditures</b>	<b>20,236,826</b>	<b>-</b>	<b>-</b>
			Other uses			
-	-	4,458,388	Transfers out	105,000	-	-
-	-	4,458,388	Total other uses	105,000	-	-
7,504,224	10,006,056	-	Ending Fund Balance	-	-	-
-	-	852,379	Contingency	940,711	-	-
-	-	225,184	Reserved for Future Years - Fleet	305,134	-	-
-	-	3,848,644	Reserved for Future Years	3,755,028	-	-
<b>\$ 23,514,436</b>	<b>\$ 28,831,010</b>	<b>\$ 27,830,625</b>	<b>Total requirements</b>	<b>\$ 25,342,699</b>	<b>\$ -</b>	<b>\$ -</b>



## Budget Detail

## General Fund by Division

2021-22 Actual	2022-23 Actual	2023-24 Budget	General Fund Resources	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 7,173,050	\$ 7,504,224	\$ 10,242,478	Beginning fund balance	\$ 6,111,982	\$ -	\$ -
			Revenue			
6,813,554	7,450,324	7,880,818	Taxes	8,559,149	-	-
2,161,853	2,389,192	2,508,500	Franchise Fees	2,778,000	-	-
84,846	93,924	83,500	Licenses and permits	82,000	-	-
2,028,454	6,497,469	2,406,483	Intergovernmental	1,508,140	-	-
2,941,737	3,259,823	1,911,240	Charges for services	3,408,285	-	-
2,296,100	1,421,591	2,257,044	Fines, interest and other	2,478,650	-	-
<u>16,326,544</u>	<u>21,112,323</u>	<u>17,047,585</u>	Total revenue	<u>18,814,224</u>	<u>-</u>	<u>-</u>
			Other sources			
4,117	137,393	532,562	Transfers in	416,493	-	-
10,725	22,319	8,000	Sale of fixed assets	-	-	-
-	54,750	-	Capital Lease Proceeds	-	-	-
<u>14,842</u>	<u>214,462</u>	<u>540,562</u>	Total other sources	<u>416,493</u>	<u>-</u>	<u>-</u>
<b><u>23,514,436</u></b>	<b><u>28,831,010</u></b>	<b><u>27,830,625</u></b>	<b>Total resources</b>	<b><u>25,342,699</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
			<b>Requirements</b>			
			<b>Administration Division</b>			
			Personal services			
1,651,751	1,714,416	2,103,073	Salaries and wages	2,459,801	-	-
142,650	158,563	205,783	Payroll taxes	229,922	-	-
648,846	737,564	998,967	Benefits	1,246,223	-	-
<u>2,443,247</u>	<u>2,610,543</u>	<u>3,307,823</u>	Total personal services	<u>3,935,946</u>	<u>-</u>	<u>-</u>
			Materials and services			
544,238	641,572	905,070	Professional & technical	879,670	-	-
145,086	318,120	144,255	Facility and equipment	224,880	-	-
960,816	894,360	1,084,288	Other purchased services	1,336,940	-	-
24,473	15,480	22,100	Supplies	32,500	-	-
9,241	15,462	22,300	Community activities	37,900	-	-
64,023	132,253	224,000	Minor equipment	61,000	-	-
115	12,270	-	Other materials & services	-	-	-
<u>(1,283,218)</u>	<u>(1,461,292)</u>	<u>(3,243,180)</u>	Cost Allocation	<u>(2,838,895)</u>	<u>-</u>	<u>-</u>
<u>464,774</u>	<u>568,224</u>	<u>(841,167)</u>	Total materials & services	<u>(266,005)</u>	<u>-</u>	<u>-</u>
			Capital outlay			
76,754	75,745	85,000	Furniture and equipment	50,000	-	-
<u>76,754</u>	<u>75,745</u>	<u>85,000</u>	Total capital outlay	<u>50,000</u>	<u>-</u>	<u>-</u>
<b><u>2,984,775</u></b>	<b><u>3,254,512</u></b>	<b><u>2,551,656</u></b>	<b>Total Administration Expenditures</b>	<b><u>3,719,941</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
			<b>Community Development</b>			
			Personal services			
1,310,212	1,310,212	907,845	Salaries and wages	1,091,872	-	-
112,771	112,771	87,945	Payroll taxes	104,718	-	-
598,902	598,902	493,636	Benefits	568,914	-	-
<u>2,021,885</u>	<u>2,021,885</u>	<u>1,489,426</u>	Total personal services	<u>1,765,504</u>	<u>-</u>	<u>-</u>
			Materials and services			
970,804	970,804	470,000	Professional & technical	663,000	-	-
11,969	11,969	5,810	Facility and equipment	6,130	-	-
66,565	66,565	76,530	Other purchased services	76,950	-	-
5,187	5,187	3,770	Supplies	3,370	-	-
447	447	3,500	Community activities	2,000	-	-
-	-	200	Minor equipment	200	-	-
15,109	15,109	-	Other materials & services	-	-	-
<u>(112,658)</u>	<u>(112,658)</u>	<u>-</u>	Cost Allocation	<u>-</u>	<u>-</u>	<u>-</u>
<u>957,423</u>	<u>957,423</u>	<u>559,810</u>	Total materials & services	<u>751,650</u>	<u>-</u>	<u>-</u>
<b><u>\$ 2,979,308</u></b>	<b><u>\$ 2,979,308</u></b>	<b><u>\$ 2,049,236</u></b>	<b>Total Community Dev. Expenditures</b>	<b><u>\$ 2,517,154</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

## Budget Detail

## General Fund by Division

2021-22 Actual	2022-23 Actual	2023-24 Budget	General Fund Requirements Continued	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>Police Services</b>			
			Personal services			
2,778,526	3,440,741	3,551,258	Salaries and wages	3,708,230	-	-
248,196	325,075	355,579	Payroll taxes	355,147	-	-
1,426,855	1,636,276	1,884,330	Benefits	2,011,861	-	-
4,453,576	5,402,092	5,791,167	Total personal services	6,075,238	-	-
			Materials and services			
294,458	360,695	333,000	Professional & technical	352,500	-	-
40,664	45,256	49,620	Facility and equipment	51,620	-	-
94,705	89,645	178,500	Other purchased services	163,000	-	-
82,270	80,477	94,500	Supplies	94,500	-	-
2,917	1,053	3,500	Community activities	3,500	-	-
10,704	32,190	55,000	Minor equipment	55,000	-	-
15,558	-	34,000	Other materials & services	56,500	-	-
541,275	609,316	748,120	Total materials & services	776,620	-	-
-	120,504	-	Furniture and equipment	-	-	-
-	120,504	-	Total capital outlay	-	-	-
<b>4,994,852</b>	<b>6,131,912</b>	<b>6,539,287</b>	<b>Total Police Expenditures</b>	<b>6,851,858</b>	-	-
			<b>Community Services</b>			
			Personal services			
1,434,307	1,639,161	1,724,798	Salaries and wages	1,739,713	-	-
130,840	155,785	174,961	Payroll taxes	172,869	-	-
572,780	704,317	813,598	Benefits	787,534	-	-
2,137,927	2,499,263	2,713,357	Total personal services	2,700,116	-	-
			Materials and services			
112,822	148,925	155,100	Professional & technical	165,750	-	-
10,347	12,544	14,100	Facility and equipment	15,265	-	-
47,635	58,655	88,720	Other purchased services	76,060	-	-
217,612	211,741	197,400	Supplies	203,750	-	-
3,851	12,402	11,400	Community activities	14,400	-	-
7,504	13,253	11,620	Minor equipment	23,315	-	-
399,770	457,520	478,340	Total materials & services	498,540	-	-
29,382	58,232	-	Furniture and equipment	-	-	-
29,382	58,232	-	Total capital outlay	-	-	-
<b>\$ 2,567,079</b>	<b>\$ 3,015,015</b>	<b>\$ 3,191,697</b>	<b>Total Community Services Expenditures</b>	<b>\$ 3,198,656</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Detail

## General Fund by Division

2021-22 Actual	2022-23 Actual	2023-24 Budget	General Fund Requirements Continued	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>Public Works</b>			
			Personal services			
752,338	790,454	1,313,239	Salaries and wages	1,409,035	-	-
88,921	94,280	151,699	Payroll taxes	155,632	-	-
349,934	380,012	690,126	Benefits	725,164	-	-
1,191,193	1,264,746	2,155,064	Total personal services	2,289,831	-	-
			Materials and services			
62,941	177,496	296,980	Professional & technical	331,845	-	-
992,085	1,193,318	1,334,245	Facility and equipment	1,600,755	-	-
(7,378)	47,066	105,437	Other purchased services	106,427	-	-
58,086	70,402	161,680	Supplies	121,010	-	-
1,916	7,798	5,500	Community activities	5,500	-	-
54,282	83,889	65,900	Minor equipment	51,600	-	-
(894,394)	(1,666,459)	(985,787)	Cost Allocation	(1,095,751)	-	-
267,538	(86,490)	983,955	Total materials & services	1,121,386	-	-
			Capital outlay			
5,880	4,200	-	Infrastructure	-	-	-
228,876	224,194	383,635	Buildings	-	-	-
18,954	-	250,000	Other improvements	-	-	-
459,750	768,506	341,500	Vehicles	480,500	-	-
312,007	1,269,051	-	Furniture and equipment	57,500	-	-
1,025,467	2,265,951	975,135	Total capital outlay	538,000	-	-
<b>2,484,198</b>	<b>3,444,207</b>	<b>4,114,154</b>	<b>Total Public Works Expenditures</b>	<b>3,949,217</b>	-	-
			<b>Unallocated Expenditures</b>			
			Transfers out			
-	-	123,086	Transfers to Public Art Fund	35,000	-	-
-	-	4,089,130	Transfers to Investment Fund	-	-	-
-	-	246,172	Transfers to Economic Development	70,000	-	-
-	-	4,458,388	Total Transfers Out	105,000	-	-
7,504,224	10,006,056		Ending Fund Balance			
		852,379	Contingency	940,711	-	-
		225,184	Reserved for Future Years - fleet	305,134	-	-
		3,848,644	Reserved for Future Years	3,755,028	-	-
<b>\$ 23,514,436</b>	<b>\$ 28,831,010</b>	<b>\$ 27,830,625</b>	<b>Total requirements</b>	<b>\$ 25,342,699</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Detail

## General Fund Administration

### Administration

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

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Revenue			
\$ 6,813,554	\$ 7,450,324	\$ 7,880,818	Taxes	\$ 8,559,149	\$ -	\$ -
2,161,853	2,389,192	2,508,500	Franchise Fees	2,778,000	-	-
9,214	9,883	-	Licenses and Permits	-	-	-
766,021	799,465	854,100	Intergovernmental	838,200	-	-
67,770	122,654	79,328	Charges for Services	90,000	-	-
2,171,440	1,307,742	2,123,000	Fines, Interest, and Other	2,349,000	-	-
4,117	136,267	5,050	Transfers in & Other Sources	359,493	-	-
<u>11,993,968</u>	<u>12,215,526</u>	<u>13,450,796</u>	Total revenue	<u>14,973,842</u>	<u>-</u>	<u>-</u>
			Expenditures			
2,443,527	2,610,543	3,307,823	Personal services	3,935,946	-	-
464,774	568,224	(841,167)	Materials and services	(266,005)	-	-
76,754	75,745	85,000	Capital outlay	50,000	-	-
-	-	4,458,388	Transfers out & Other Sources	105,000	-	-
<u>\$ 2,985,055</u>	<u>\$ 3,254,512</u>	<u>\$ 7,010,044</u>	Total expenditures	<u>\$ 3,824,941</u>	<u>\$ -</u>	<u>\$ -</u>

\*Beginning July 1, 2023, budgeting for the Economic Development Manger will be included under Administration within the City Managers budget.

**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.



**2023-24 Highlights**

- City Council held two joint work sessions with the Sherwood School District Board of Directors
- Updated Annual Goals and Objectives
- Attended League of Oregon Cities training
- Three City Councilors attended the National League of Cities conference in Washington DC
- Mayor and City Manager lobbied for federal funding in Washington DC
- Submitted application for consideration to Metro to expand the Urban Growth Boundary
- Conducted State of the City event with over 165 people in attendance
- Appointed two members to Youth Advisory Council
- Liaison to a variety of City Boards and Commissions and partner agencies

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Increase transparency	Council meetings	32	28	30
	Work sessions	23	23	23
	Executive sessions	12	17	15
Training for Council members & Regional Meeting participation	Conferences (attendees): Oregon Mayor’s Association Conf. Or. League of Cities Annual Conf. National League of Cities Annual Conf.	5	8	8
	Regional meetings: Regional Mayor’s Meetings (12) Wa. Co. Coordinating Committee (12) Willamette River Water Coalition (4) Regional Water Providers Consortium (4) Note: Meetings held monthly or quarterly	32	32	32

**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.

**2023-24 Highlights**

- Issued 5 new Content Manager (TRIM/ORMS) Licenses & Trained Staff
- Performed audit and digitization of 2000-2015 city’s legal records (25 boxes)
- Coordinated Citywide Records Management Cleanup Day
- Coordinated with Municipal Court to digitization 100% of 2019-2023 citation records
- Audit and digitization of Finance department archive room records
- Continue implementation and migration of records into Content Manager

**2024-25 Goals**

- Continue to audit and digitize legal records
- Audit of Human Resources department records
- Audit of Engineering department records
- Continue audit and digitization of Finance department archive room records
- Audit and digitization of historical city photos, migrate to Content Manager
- Continue implementation and migration of records into Content Manager
- Continue to coordinate with City Records Management Committee to oversee Management of City Records
- Continue to purge City records per State Records Retention Schedule (ongoing)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Adhere to public records law and respond to public records requests	Public records requests (approx.)	80	85	85
	Responded within 5 business days (approx.)	65	65	65
Maintain Current Code Updates	Municipal Code updates	8	5	5
Coordinate Accurate and Transparent Elections	Process Election fillings, measures, coordinate special and general elections	0	6	0

**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.

**2023-24 Highlights**

- Updated Council Pillars, Goals and Deliverables
- Successful transition from previous City Manager to City Manager Pro-Tem and Assistant City Manager
- Assisted in successfully negotiated ASFCME contract
- Assisted in Charter review committee recommendations to Council
- Assisted in sale agreement of recreation facility to the YMCA
- Updated out of date employee policies and procedures
- Actively pursued future land acquisition
- Partnered with School District to Implement Youth Advisory Board
- Improved communication with staff, Council and Board and Commission members

**2024-25 Goals**

- Work to complete the deliverables on the City Council Goals
- Work closely with Senior Leadership to determine needs and goals for coming year
- Continue work with Lobbyist for outside funding
- Increase public engagement through multiple platforms
- Actively pursue future land acquisition
- Continue to improve communication with staff, Council and Board and Commission members
- Re-evaluate Youth Advisory Board

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Increase communication with the public	Newsletter Frequency	Every Two Months	Every Two Months	Every Two Months
	Number of Facebook Followers	4,000	4,900	5,200
	Number of Twitter/X Followers	1,000	1,100	1,300

**City Attorney & Risk Management**

The Office of the City Attorney is the in-house legal department for the City. The Office of the City Attorney consists of the City Attorney, the Deputy City Attorney and the Law Clerk. 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; prosecuting municipal offenses; 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.

**2023-24 Highlights**

- Hired an Interim City Attorney May 2024
- Prepared, reviewed, and otherwise assisted with all adopted ordinances and resolutions
- Assisted in City Manager transition
- Negotiated and bargained AFSCME contract in place of outside counsel resulting in substantial savings to City
- Took on a more substantial role in City litigation
- Developed level of service expectations and legal request tracking system for staff, reduced unnecessary bureaucracy and increased efficiency, and cut outside legal expenses to City

**2024-25 Goals**

- Hire a law clerk
- Assist with successful completion of Council priority projects
- Continue to review City ordinances and perform housekeeping updates

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Keep Council Informed	Frequency of Tort Claim Updates	Quarterly	Quarterly	Quarterly
Law Clerk Program	Duration of Student Position	None	Full Year	Full Year
Maintain and Update Municipal Code	Ordinances Enacted	N/A	13	15



**Human Resources**

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

**2023-24 Highlights**

- Purchase and Implement Bamboo HRIS
- Highway to Health, Safety and Wellbeing Fair – benefits, safety and health information for employees and families before Open Enrollment (18 vendors attended)
- Facilitation of PERS workshop presentations for all employees
- Delivery of Discrimination and Harassment training for all employees
- AFSCME Contract Bargained
- Sherwood Police Department – Career Cycle Planning
- Navigated Paid Leave Oregon Implementation
- Introduced New Employee Benefit – Asset Perks
- Supervisor and Manager Skills Training
- Employee Appreciation events

**2024-25 Goals**

- Complete full review of all HR Files and ensure compliance with Record Retention rules.
- Review NEOGOV against competitors and make recommendations
- Increase Employee and Dependents knowledge and uptake of supplementary benefits including Beyond Well
- Roll out more HRIS functionality to enable better access to information and accurate Metrics
- Review Job Classifications and implement new Pay Steps

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY 23-24 Projected	FY24-25 Projected
Recruit and Retain a Competitive and Diverse Workforce	Applications Received	904	1012	1000
	Beyond well Engaged Members	90	106	110
Develop and Deliver Annual Wellness Program	Rewards Earned	\$8,080	\$10,601	\$11,000

**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.

**2023-24 Highlights**

- Replaced all network switches throughout the city
- Held a Cyber Security tabletop exercise with CISA (Dept. Homeland Security) and exec staff
- Replaced all wireless access points throughout the city for better WiFi coverage
- Made AV improvements to conference rooms at City Hall
- Migrated and upgraded the city financial software (In Progress)
- Replaced several security cameras at various city locations]
- Began a project to update the City Website, completion expected in Summer '24

**2024-25 Goals**

- Complete the city website and mobile app project
- Implement changes to remote access to add additional capabilities
- Implement new IT helpdesk software for better tracking of assets and metrics
- Evaluate moving onsite server infrastructure to a cloud
- Continue cyber security improvements and added capabilities
- Hire unfilled Senior IT Analyst position

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Effectively maintain and support computer and informational systems throughout the City	Major Software Applications Supported	70	75	75
	Computer Systems Supported	386	386	400
	Network Systems Supported	48	48	55
	Terabytes of data maintained onsite	24 TB	24TB	30TB
	Help desk tickets submitted	1,400	2,000	2,000
Productivity Through IT Service Management process improvement	Help desk tickets resolved within 30 min. (Estimate)	15%	10%	10%
	Satisfaction Rate: Good or better	100%	100%	100%
	IT Staff Training Hours	60	100	80

**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, accounts payable and administering the Community Enhancement Grant program. The Finance department prepares a wide range of internal and external financial reports.

**2023-24 Highlights**

- Submitted the GFOA Budget Award for the Fiscal Year 2023-24 budget document (City-wide Value – Fiscal Responsibility)
- Received the GFOA Award for Excellence in Financial Reporting for FY 2021-22 (City-wide Value – Fiscal Responsibility)
- Submitted for the GFOA Award for Excellence in Financial Reporting for FY 2022-23 (City-wide Value – Fiscal Responsibility)
- Continue to revamp this budget document for improved reader experience (City-wide Value – Citizen Engagement)

**2024-25 Goals**

- Continue to increase passive revenues through sound investments and a diverse investment strategy (City-wide Value – Fiscal Responsibility)
- Outsource payroll and go live 8-1-24 (City-wide Value – Fiscal Responsibility)
- Update the procurement card policy (City-wide Value – Fiscal Responsibility)
- Update the travel policy (City-wide Value – Fiscal Responsibility)
- Complete financial software upgrade (City-wide Value – Fiscal Responsibility)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Maintain high levels of financial integrity	Independent auditor opinion	Unqualified	Unqualified	Unqualified
	Number of GFOA reviewer comments on the CAFR	4	3	3
Deliver efficient, effective financial services	Credit rating	Aa2	Aa2	Aa2
	Actual cost to deliver financial services	\$602,632	\$745,026	\$805,135
	Cost to deliver financial services as a % of total City budget	1.0%	1.3%	1.0%

**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.



**2023-24 Highlights**

- Completed last paper retention schedule – 2018 closed citations (15,000, non-scanned) 100% Digital TRIM
- Completed (2<sup>nd</sup>) Remission Order from Governor Kotek’s office regarding outstanding traffic fines (approximately 120 cases)
- Processing/refunding of Hwy 99 N/B Dismissal Order (over 6,000 citations)

**2024-25 Goals**

- Complete all dismissal refunds of Hwy 99 N/B Dismissal Order project
- Transfer from WebLEDS to LEDS 2020 (Law Enforcement Data System)
- Review/possible modification of court schedule (days/times)
- Add Pro Tem Judges to current rotation

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Manage an efficient and effective Municipal Court	Traffic violations	11,100	21,000	11,000
	Parking violations	49	60	50
	City Ordinance violations	35	40	50
	Total violations processed	11,300	22,500	15,000
	Number of court staff	4	4	4
	Number of violations processed annually per staff (includes supervisor)	2,825	5,625	3,750
	Operating expenses	642,164	802,712	887,439
	Operating expenses per processed violation	\$56.83	\$35.68	\$59.16

## Budget Detail

## General Fund Community Development

### Community Development

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

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Revenue			
\$ 72,532	\$ 81,867	\$ 80,000	Licenses and Permits	\$ 82,000	\$ -	\$ -
53,292	50,106	77,100	Intergovernmental	153,900	-	-
2,471,562	1,867,629	846,052	Charges for Services	1,341,588	-	-
15,000	6,429	-	Fines, Interest, and Other	-	-	-
<u>2,612,386</u>	<u>2,006,031</u>	<u>1,003,152</u>	Total revenue	<u>1,577,488</u>	<u>-</u>	<u>-</u>
			Expenditures			
2,022,401	1,307,674	1,489,426	Personal services	1,765,504	-	-
957,423	538,852	559,810	Materials and services	751,650	-	-
<u>\$ 2,979,824</u>	<u>\$ 1,846,526</u>	<u>\$ 2,049,236</u>	Total expenditures	<u>\$ 2,517,154</u>	<u>\$ -</u>	<u>\$ -</u>

\*Beginning July 1, 2023, budgeting for the Engineering Department was included under Public Works.

**Planning**

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



**2023-24 Highlights**

- Approved over 400,000 SF of new industrial buildings in the Tonquin Employment Area
- Completed and accepted the Sherwood West Concept Plan in July 2023
- Completed the North District Refinement Study for Sherwood West in March 2024
- Complete a zone change and partition for the Sherwood Family YMCA

**2024-25 Goals**

- Complete the Dahlke Corridor Development Readiness Study to promote further employment growth in the Tonquin Employment Area
- Adopt new application policy to manage growth and provide adequate infrastructure to serve new development
- Continue to monitor the 2024 Urban Growth Management Decision and receive approval of the Sherwood West expansion proposal
- Encourage additional housing development in the Brookman Addition and throughout the city to address the city’s housing needs

**Performance Measures**

Strategy	Measures	FY 22-23 Actual	FY 23-24 Projected	FY 24-25 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)	8	7	9
	Land use decisions made by City staff (Type I)	89	90	95
	Land use decisions made by Hearing Officer and Planning Commission	11	10	8
	Land use decisions made by City Council	3	4	4
<b>Code and policy updates</b>	Code and plan amendment projects undertaken	3	4	4

**Building**

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



**2023-24 Highlights**

- Completed plan reviews, inspections, and final approvals for Sherwood Commerce Center shell buildings. Issued deferred submittal permits and completed inspections for the Willamette Water Supply Program’s Water Treatment Plant
- Issued occupancy approvals for three homes that were shown in this year’s Sherwood Street of Dreams show. Construction continues at Denali Summit, Reserves at Cedar Creek, Middlebrook, and Riverside at Cedar Creek residential subdivisions

**2024-25 Goals**

- Complete plan reviews, inspections, and final occupancy approvals to facilitate continued industrial and commercial sector growth
- Continue to issue permits and occupancy for residential units to provide additional housing opportunities in the city

**Performance Measures**

Strategy	Measures	FY 22-23 Actual	FY 23-24 Projected	FY 24-25 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	90%	90%	90%
<b>Permits: Identify and track workload measures to enable appropriate staffing</b>	Total number of permits-Issued	742	850	875
	New single-family dwellings/ADU’s	54	90	75
	New Multi-family dwellings	8	0	0
	Residential remodel/additions	26	20	20
	New commercial/Industrial buildings	9	5	9
	Commercial tenant improvement	17	20	20
	Miscellaneous (Mech., Plumb, AS)	634	500	520
	Number of inspections	2,598	2,700	2,600

## Budget Detail

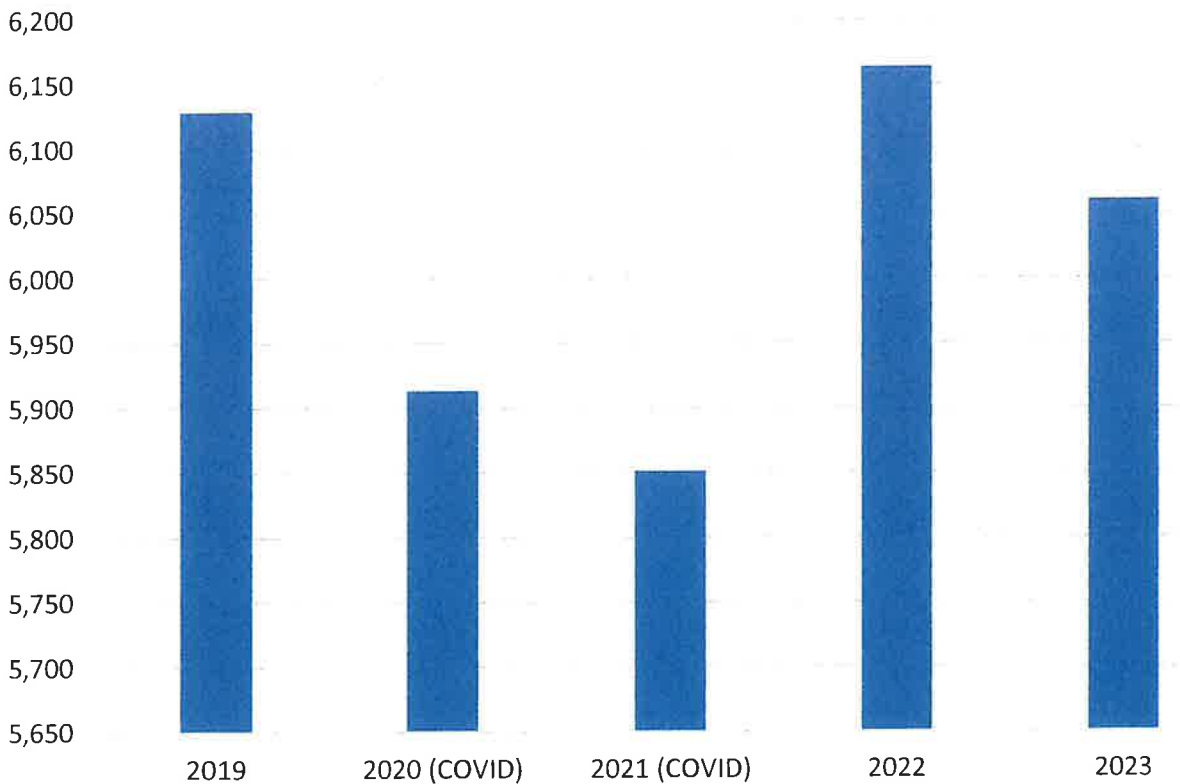
## General Fund - Police

### Police

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

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Revenue			
\$ 3,100	\$ 2,175	\$ 3,500	Licenses and Permits	\$ 3,500	\$ -	\$ -
47,230	4,517,068	89,000	Intergovernmental	188,180	-	-
7,352	10,475	7,300	Charges for Services	9,000	-	-
75	622	250	Fines, Interest, and Other	250	-	-
4,550	66,830	8,000	Transfers in & Other Sources	-	-	-
62,307	4,597,170	108,050	Total revenue	200,930	-	-
			Expenditures			
4,453,576	5,402,092	5,791,167	Personal services	6,075,238	-	-
541,275	609,316	748,120	Materials and services	776,620	-	-
-	120,504	-	Capital outlay	-	-	-
\$ 4,994,852	\$ 6,131,911	\$ 6,539,287	Total expenditures	\$ 6,851,858	\$ -	\$ -

### Public Demand/Citizen Generated Calls for Service





**2023-24 Highlights**

- Hired 4 Full Time Officers
- Hired 1 Full Time Evidence Technician
- Hired 1 Full Time Community Services Officer
- Hired 2 Reserve Officers

**Mental/Behavioral Health (Total)**

<b>2021</b>	<b>2022 (1512)</b>	<b>2023 (1741)</b>
MHRT Involved (35)	MHRT Involved (61)	MHRT Involved (40) Unwanted Subject (47)

**Youth Involved Calls for Service**

<b>2021</b>	<b>2022</b>	<b>2023</b>
DHS/CPS (52)	DHS/CPS (58)	DHS/CPS (179)
School Generated (23)	School Generated (49)	School Generated (36)
Missing/Runaway (23)	Missing/Runaway (23)	Missing/Runaway (4)
MIP (10)	MIP (10)	

**Theft (Total)**

<b>2021 (324)</b>	<b>2022 (393)</b>	<b>2023 (657)</b>
Calls For Service (296)	Calls For Service (336)	Calls For Service (444)
Self-Initiated (28)	Self-Initiated (57)	Self-Initiated (213)

**Substance Abuse Calls for Service**

<b>2021</b>	<b>2022</b>	<b>2023</b>
Methamphetamine (14)	Amphetamines (5)	Amphetamines (7)
Marijuana (15)	Marijuana (5)	Marijuana (11)
Heroin (7)	Other Narcotics (3)	Other Narcotics (10)
DUII (29)	DUII (72)	DUII (105)

**Performance Measures**

<b>Strategy</b>	<b>Measures</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Projected</b>
<b>Maintain safety through proactive activities</b>	Number of sworn officers	27	28	30
	Population served	20,465	21,128	21,500
	Number of proactive activities	11,300	11,957	12,500
	Total all calls & activities	17,463	18,017	18,500

**2024-25 Goals** – In 2024, Sherwood Officers were engaged in approximately 18,017 activities, which comprised of calls for service and self-initiated activities. Officers responded to 1,741 Mental/Behavioral Health calls, 634 disturbances, 657 thefts, 399 traffic crashes, and made 736 arrests, which was 129 arrests higher than the previous year.

Officers conducted approximately 4,653 traffic stops, resulting in 1,202 citations and 3,378 warnings and 105 DUII arrests which was 33 higher than the previous year.

We want to pick up and continue with many of the programs identified for 2024-25.

- Increase Theft prevention/response measures (City-wide Goal – Livability, Public Safety)
- Increase crime/drug prevention in Sherwood Schools (City-wide Goal – Livability, Citizen Engagement, Public Safety)
- Enhance Behavioral Health response/training (City-wide Goal – Citizen Engagement, Public Safety)
- Enhance succession planning through mentorship of officers and sergeants in appropriate leadership, training, and opportunities (City-wide Goal – Public Safety)
- Re-establish Citizens Academy (City-wide Goal – Citizen Engagement, Public Safety)
- Continue to engage with community members through our different venues and programs, i.e. Coffee with a Cop, Bowling with a Cop, Cruisin’ Sherwood, Robin Hood, Street of Dreams (City-wide Goal – Citizen Engagement)
- Continue efforts to enhance service delivery through the efficient use of technology
- Continue efforts to bolster our community connection and communication through multimedia

## Budget Detail

## General Fund – Community Services

### 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.

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Revenue			
\$ 1,158,070	\$ 1,114,488	\$ 1,177,648	Intergovernmental	\$ 1,166,060	\$ -	\$ -
377,436	457,116	425,560	Charges for Services	455,412	-	-
74,854	27,822	92,012	Fines, Interest, and Other	106,485	-	-
-	-	527,512	Transfers in & Other Sources	150,000	-	-
<u>1,610,360</u>	<u>1,599,425</u>	<u>2,222,732</u>	Total revenue	<u>1,877,957</u>	<u>-</u>	<u>-</u>
			Expenditures			
2,137,927	2,499,263	2,713,357	Personal services	2,700,116	-	-
399,770	457,520	478,340	Materials and services	498,540	-	-
29,382	58,232	-	Capital outlay	-	-	-
<u>\$ 2,567,079</u>	<u>\$ 3,015,015</u>	<u>\$ 3,191,697</u>	Total expenditures	<u>\$ 3,198,656</u>	<u>\$ -</u>	<u>\$ -</u>

**Library**

The mission of Sherwood Public Library is to inspire discovery, enrich lives and build community through equitable access to life-long learning. The Library serves the greater Sherwood area of about 25,000 people. Over 17,000 people 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 nearly 2 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. Library staff coordinate community events, provide classes and story times, give tech help, and other programs for all ages. Internet access and software is available at 14 public computers. The children’s area is an active hub for playing and learning. The Library is open seven days 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.



**2023-24 Highlights**

- Providing nearly 440,000 checkouts of physical and digital collections, 12% annual growth and up 17% from pre-pandemic. Adding 7000 items to the local collection
- Welcoming over 170,000 visits and registered 1,300 new library users
- Provided 354 events and classes with 16,000 participants for early literacy, digital literacy, citizenship, book discussions, and other citizen engagement opportunities last year
- Liaison to the formation of a new 501(c)(3) nonprofit, Sherwood Library Foundation
- Enhanced usability of the existing facility by adding shelving capacity in the children’s area.
- Aligning Strategic Plan with City Council goals

**2024-25 Goals**

- Participate in the WCCLS Funding & Governance Evaluation Project (City-wide Goals— Fiscal Responsibility; Community Partnerships)
- Collaborate with the new Sherwood Library Foundation (City-wide Goals— Fiscal Responsibility; Community Partnerships)
- Improve usability of the existing facility. (City-wide Goals— Fiscal Responsibility; Livability)
- Nurture partnerships with Sherwood School District and other service organizations (City-wide Goals—Community Partnerships)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Increase access and use of library materials	Total annual physical and digital checkouts	391,000	440,000	450,000
Enhance library services to reflect inclusion, diversity, and accessibility	Adult classes presented in Spanish	0	9	12
	National Edge Assessment score for technology accessibility	98 <sup>th</sup> percentile (774/1000)	n/a	98 <sup>th</sup> percentile (780/1000)

**Field House and Sports Recreation**

The Sherwood Old Town Field House offers a large indoor arena featuring "Field Turf". 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.



**2023-24 Highlights**

- Adult leagues are back and have almost returned to pre-pandemic size. Most regular evening rentals have returned
- Victory Academy (a school for autistic children) has increased their rental time to 2-3 days each week
- Hired two part-time on call employees for weekend work
- Ran one regular youth session league and a smaller, half session youth league

**2024-25 Goals**

- Grow as many of the adult leagues to capacity as we can’ (City-wide Goals– Resident Well Being, Livability)
- Work to get more interest in our youth leagues and grow them as much as possible. (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)
- Work to retain some part time employees so that we can open more hours at the Field House (City-wide Goals– Resident Well Being, Livability)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Provide quality recreational opportunities for health & fitness for Sherwood citizens	Number people served in the Fieldhouse	13,000	14,000	14,500
	Number of leagues per year in the Fieldhouse	15	17	18
	Number of hours rented at Snyder Park	850	925	1000
	Number of interactions with community regarding recreation opportunities.	16	20	25
	Number of Interactions with community regarding field rentals	234	245	255

**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 and the Veterans Day Ceremony.



**2023-24 Highlights**

- 60% increase in volunteer hours over previous year
- Outstanding teen engagement at Summer Reading Program, Bilingual Storytime in the Park, and at senior center
- Significantly increased volunteer opportunities at senior center, including *group* volunteering opportunities
- Coordinated various Eagle Scout projects, Adopt a Road program, and park clean ups
- Continued partnership with Sherwood School District in planting trees with local 2<sup>nd</sup> grade classes in celebration of Arbor Day
- Increased Music on the Green to 5 concerts

**2024-25 Goals**

- Develop Adopt a Park and Adopt a Trail program for Cedar Creek Trail (City-wide Goals– Resident Well Being; Livability)
- Focus on Corporate engagement in volunteer program (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 Wellbeing, 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	FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Projected
Increase City-wide volunteer opportunities	Volunteer Hours	9,191	10,000	10,500
Accommodate special events and festivals	Special Event Permits Issued	21	17	19
Increase attendance at City sponsored events	Attendance at Music on the Green	5,200	6,000	6,200
	Attendance at Movies in the Park	750	830	900

**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.*

**2023-24 Highlights**

- ArtSmart Summer Camp continues to be a community success, serving 542 children and increasing revenue by 30%. The program is limited only by our building capacity, with many camps full and others with a waiting list
- Record numbers of people attended free cultural activities including Summer and Winter Art Walks, the Diwali celebration and Lunar New Year Festival. Our small business community, Main Street, and Arts Center collaborated on the Art Walks as well as the Great Fall'oween Window Painting Contest, and we continue to partner successfully with the Cultural Arts Commission to provide these cultural festivals as well as a community ofrenda
- A revitalized Friends of the SCA organization has begun planning new ways to support the Arts Center and its work
- New lighting and sound designs have been completed for the theater space, and the addition of new LED lighting has begun, which is an important step in upgrading the Arts Center's capabilities
- Number of days of usage have soared since FY 21-22 (almost double), as more classes are offered, and new patrons and groups have discovered the facility. The Arts Center has welcomed 11 new rental organizations this past year. All are planning to return
- A second successful "Winter at the Center" week involved curated live events for adults and families, with a successful return to showing a movie on the large screen thanks to our new energy-efficient laser projector

**2024-25 Goals**

- Continue to implement upgrades to the auditorium’s equipment and sound, lights, and technology capabilities to remain competitive in the performance venue/rental arena, so we can continue to serve Sherwood and Washington County at the highest level (City-wide Goals—Fiscal Responsibility; Community Pride; Economic Development; Forward Thinking)
- Update the Public Art Plan to respond to current and future opportunities (City-wide Goals—Livability; Citizen Engagement)
- Grow the relationship between the Cultural Arts Commission, Main Street, local businesses/organizations, and work with City staff as we take on public art projects and thoughtfully execute the updated plan (City-wide Goals—Economic Development; Community Pride; Citizen Engagement; Livability)
- Continue to explore grant funding to expand cultural festivals, special events, and place-making/public art, especially as the Arts Center heads into its 10<sup>th</sup> year serving and inspiring the citizens of Sherwood and surrounding area (City-wide Goals— Economic Development; Community Pride; Citizen Engagement; Livability)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Increase participation and utilization of the Center for the Arts facility and programs	Number of registrations for classes, workshops or camps	1,236	1,380	1,600
	Number of days of usage	307	318	325
	Number of production rentals	43	33	45
	Number of facility rentals	85	72	80
	Number of attendees to free arts events	1,300	2,100	2,500
	Number of attendees to visiting events &	47,145	48,000	48,300
	Number of tickets sold to Center for the Arts programs & events	1,225	1,300	1,600



**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 the Pearl Room Mental Health Support Center. 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.

**2023-24 Highlights**

- Over 6,000 hours of volunteer service at the center with the creation of several new volunteer positions including greeter, Sherwood Senior Shuttle Driver, and other program specific volunteer leaders
- Assisting the Senior Advisory Board and Sherwood City Council to earn Age-Friendly Community status, creating an environment for community members of all ages to thrive
- Growth of the Pearl Room Older Adult Mental Health Support Center programming, offering one-on-one counseling, support groups, depression management, conversation groups, and isolation and loneliness interruption programming to Sherwood older adults
- The beginning of the Sherwood Senior Shuttle, providing curb-to-curb transportation service for Sherwood area older adults. This year also saw the return of excursions, taking older adults to destinations to engage and socialize

**2024-25 Goals**

- Increase local awareness & utilization of the Sherwood Senior Shuttle (City-wide Goals– Resident Well Being; Livability; Quality Service)
- Continue to build partnerships with local stakeholders to increase access to and availability of programming and services (City-wide Goals– Resident Well Being; Community Partnerships; Quality Service)
- Increase local awareness & utilizations of older adult mental health support offerings at the Center (City-wide Goals– Resident Well Being; Livability)
- Support Sherwood Senior Advisory Board in Age-Friendly City efforts (City-wide Goals– Resident Well Being; Livability)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Provide quality programs for Seniors. Provide a meal program for Seniors	Number of programs offered per month	103	125	130
	Number of Seniors served meals	15,213	15,500	16,000
Provide daily enriching activities	Number of attendees	7,000	9,250	10,000

## Budget Detail

## General Fund - Public Works

### 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.

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Revenue			
\$ 159,707	\$ 20,183	\$ 208,635	Intergovernmental	\$ -	\$ -	\$ -
5,535	11,925	553,000	Charges for Services	580,500	-	-
37,432	70,248	41,782	Fines, Interest, and Other	15,000	-	-
2,279	-	-	Transfers in & Other Sources	-	-	-
<u>204,953</u>	<u>102,356</u>	<u>803,417</u>	Total revenue	<u>595,500</u>	<u>-</u>	<u>-</u>
			Expenditures			
1,189,203	1,305,049	2,155,064	Personal services	2,289,831	-	-
924,713	327,596	983,955	Materials and services	1,121,386	-	-
411,027	1,542,520	975,135	Capital outlay	538,000	-	-
<u>\$ 2,524,944</u>	<u>\$ 3,175,165</u>	<u>\$ 4,114,154</u>	Total expenditures	<u>\$ 3,949,217</u>	<u>\$ -</u>	<u>\$ -</u>

\*Beginning July 1, 2023, budgeting for the Engineering Department was included in Public Works.

**Fleet and Equipment**

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



**2023-24 Highlights**

- Completed annual reporting requirements to the State (Citywide Goal – Infrastructure)
- Specified and purchased 100% of budgeted equipment (Citywide Goal – Infrastructure)
- Outfitted two (2) Police vehicles, one (1) Community Development vehicle, two (2) Utility vehicles, one (1) Facility vehicle (Citywide Goal – Infrastructure)
- Oversaw surplus program (Citywide Goal – Infrastructure)
- Purchased and installed updated City fuel station to provide better data (Citywide Goal – Infrastructure)

**2024-25 Goals**

- Meet annual state requirements (Citywide Goal – Infrastructure)
- Produce detailed cost reports to each division for fleet costs (Citywide Goal – Fiscal Responsibility)
- Look at ways to improve sustainable practices (Citywide Goal – Community Livability)
- Minimize percentage of fleet vehicles or equipment that are out of service at any time (Citywide Goal – Infrastructure)
- Specify and purchase 100% of budgeted vehicles and equipment (Citywide Goal – Infrastructure)
- Maintain five (5) City electric charging stations (Citywide Goal – Community Livability)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Maintain City's fleet of vehicles and equipment at a high level of quality with minimal cost	Number of scheduled vehicle maintenance work orders	154	194	200
	Number of scheduled equipment maintenance work orders	171	160	175
	Total number of equipment work orders	431	350	390
	Total number of vehicle work orders	539	550	560
	Number of Generators maintained	6	6	6
	Total gallons of Fuel used City-wide	37,333	37,363	39000

**Facilities**

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



**2023-24 Highlights**

- Completed annual reporting requirements to the State (Citywide Goal – Infrastructure)
- Completed weekly inspections of all City facilities (Citywide Goal – Infrastructure)
- Completed inspections of all contracted work (Citywide Goal – Infrastructure)
- Updated 5 Childrens Area Book shelves (Citywide Goal – Infrastructure)
- Installed new Windows 2<sup>nd</sup> Floor Morback House (Citywide Goal – Infrastructure)
- Reprogramming and commissioning of HVAC controls at Civic building (Citywide Goal-Infrastructure)
- Replacement of Art center backup battery (Citywide Goal – Infrastructure)
- Updating City Hall & Public Works fire panel cellular transmitter (Citywide Goal – Infrastructure)
- Replace windows and siding at Senior Center (Citywide Goal – Infrastructure, Livability & Workability)

**2024-2025 Goals**

- Perform preventative maintenance of HVAC systems for all City facilities (Citywide Goal – Infrastructure)
- Complete weekly inspections of all City facilities (Citywide Goal – Infrastructure)
- Reprogramming and commissioning of HVAC controls at Police department (Citywide Goal-Infrastructure)
- Police Department re-carpet (Citywide Goal – Infrastructure)
- Replace windows 1<sup>st</sup> floor of the Morback House (Citywide Goal – Infrastructure, Livability & Workability)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Provide attractive, clean, safe, and well-maintained facilities for the public and City employees	Number of facility inspections per month	5	5	5
	Number of OSHA or safety violations reported	0	0	0
	Met requirements for meeting set-up and tear-down as requested	100%	100%	100%
	Number of insurance claims involving City facilities	0	0	0

**Parks Maintenance**

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



**2023-24 Highlights**

- Completed weekly playground inspections during peak season (Citywide Goal – Infrastructure, Livability & Workability)
- Completed trash pickup three times a week during peak usage (Citywide Goal – Infrastructure, Livability & Workability)
- Maintained 8,137 irrigation heads (Citywide Goal – Infrastructure, Livability & Workability)
- Completed 281 park reservations (Citywide Goal – Infrastructure, Livability & Workability)
- Provided 7-day/week staffing coverage during peak season (Citywide Goal – Infrastructure, Livability & Workability)
- Provided staff to assist at Music on the Greens and Movies in the Park and all city sponsored Festivals (Citywide Goal – Infrastructure, Livability & Workability)
- Installed 2 permanent Pickell ball nets at Snyder Park (Citywide Goal-Infrastructure, Livability & Workability)
- Painted Murdock Shelter (Citywide Goal-Infrastructure, Livability & Workability)
- Replaced backboards on basketball hoops at Snyder Park (Citywide Goal – Infrastructure, Livability & Workability)
- Repaired home plate at Snyder Park’s baseball field (Citywide Goal – Infrastructure, Livability & Workability)

**2024-25 Goals**

- Provide weekly playground inspections (Citywide Goal-Infrastructure, Livability & Workability)
- Provide weekly mowing at parks, athletic fields (Citywide Goal-Infrastructure, Livability & Workability)
- Provide 7-day/week staffing during peak season (Citywide Goal-Infrastructure, Livability & Workability)
- Snyder Park Parking lot Seal Coat (Citywide Goal-Infrastructure, Livability & Workability)
- Cannery Square Audio System Up Grade (Citywide Goal-Infrastructure, Livability & Workability)
- Snyder baseball field Cut outs turf replaced (Citywide Goal-Infrastructure, Livability & Workability)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 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	236	281	303
	Number of sports fields maintained	3	3	3
	Number of playgrounds inspected weekly during peak season	9	9	9

**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 responsible for management of the FEMA regulated floodplains and leads the administration of the DEQ-MS4 permit issued to Clean Water Services. 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 Department staff issues right-of-way (ROW) permits for all work performed within the public right-of-way and related easements and oversees grading permits and the erosion & sediment control program. The department also leads the implementation of the SDC and TDT programs and fees paid by developers.

**2023-24 Highlights**

- Received Letter of Final Acceptance from ODOT for the federally funded Cedar Creek Trail project, allowing the City to complete the remaining locally funded work (Citywide Goal – Infrastructure, Livability & Workability)
- Hired consultants, prepared, and submitted a \$5M EPA Brownfields Cleanup Grant Application through the grants.gov portal and acquired the properties (Citywide Goal – Infrastructure, Livability & Workability)
- Bid and began the Cedar Creek feeder trail project that will provide access to the Senior Center parking lot and SW Sherwood Blvd (Citywide Goal – Infrastructure, Livability & Workability)
- Completed the visual corridor improvement restoration work along SW Alexander Lane, including installation of a taller and improved fence and denser, low-maintenance landscaping (Citywide Goal – Infrastructure, Livability & Workability)
- Began work on the Gleneagle Regional Stormwater Management Retrofit Project and the FEMA-FIRM Floodplain Map Correction Project (Citywide Goal – Infrastructure, Livability & Workability)
- Bid the Highway 99W Pedestrian Bridge Project, including Value Engineering and award of the contract (Citywide Goal – Economic Development, Infrastructure, Livability & Workability, Public Safety)
- Coordinated with CWS staff to complete the design, bidding and start construction on the Brookman Sanitary Sewer Trunk Line Extension (Citywide Goal – Economic Development, Infrastructure and Livability)
- Achieved final acceptance of the Rock Creek Sanitary Trunkline Phase 1 project and hired a consultant to begin design work on Phase 2 (Citywide Goal – Economic Development, Infrastructure, Livability & Workability)
- Completed 60-90% design plans for SW Ice Age Drive Improvements and started the ROW acquisition phase (Citywide Goal – Economic Development, Infrastructure, Livability & Workability)
- Completed agreement with Kinder Morgan and an early bid package for Ice Age Drive (Citywide Goal – Economic Development, Infrastructure, Livability & Workability)
- Completed RFP for all Architectural & Engineering services to cover on call services (Citywide Goal – Economic Development, Infrastructure, Livability & Workability, Public Safety)

- Completed SW Sunset Blvd Crosswalk Safety Study, and prepared bike/pedestrian action plan for the Middleton Elementary School Walking Shed (Citywide Goal – Infrastructure, Livability & Workability, Public Safety)
- Provided design coordination efforts between ODOT, WACO, CWS, and developers on private site developments (Citywide Goal – Economic Development, Infrastructure, Livability & Workability, Public Safety).

**2024-25 Goals**

- Update City of Sherwood Engineering Design Manual (Citywide Goal – Economic Development, Infrastructure, Livability & Workability, Public Safety)
- Issue RFP for consultant roster and execute all related contracts to help w/ general City services and delivery of the CIP plan (Citywide Goal – Economic Development, Infrastructure, Livability & Workability, Public Safety)
- Begin work on TSP Update Project (Citywide Goal – Economic Development, Infrastructure, Livability & Workability, Public Safety)
- Work on Hwy 99W Pedestrian Bridge project with substantial completion goal by September 2025.
- Continue work on CIP projects identified in Capital Improvement Plan (Citywide Goal – Economic Development, Infrastructure, Livability & Workability, Public Safety)
- Continue to work with ODOT on SW Ice Age Drive Improvements for construction starting as early as Spring 2025 (Citywide Goal – Economic Development, Infrastructure, Livability & Workability)
- Complete FEMA-FIRM Floodplain Remapping project so that materials can be submitted to FEMA (Citywide Goal – Infrastructure, Livability & Workability, Public Safety)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
<b>Provide professional infrastructure design and management services</b>	Capital projects designed, managed, and/or inspected	8	9	11
	Public improvement projects designed managed & inspected	8	8	6
	Private development pre-applications reviewed	15	15	13
	Private development applications reviewed for final approval	8	9	9
<b>Protect infrastructure and right-of-ways. Enforce engineering design and construction standards</b>	Right-of-way permits issued	11	25	25
	SFR lot ESC plan reviews performed	40	38	25
	SFR lot ESC inspections performed	320	260	225
	ESC inspections performed under Compliance Agreement projects	500	450	450



**Public Art**

The Public Art Fund is a newly created fund. It was created to provide funding to encourage art within the community and promote tourism within the City. All projects funded will be approved by City Council with feedback from the Cultural Arts Commission.

**2023-24 Highlights**

- Completed RFP and obtained proposals for the Oregon Street Roundabout Art Project. (City-wide Goals-Livability & Workability)
  - Selected artist and negotiated contract for artwork.

**2024-25 Goals**

- Update the Public Art Master Plan. (City-wide Goals-Livability & Workability)
- Install artwork for Oregon Street Roundabout. (City-wide Goals-Livability & Workability)
- Support public art projects located on city property and murals owned by the city but located on either private or city owned property. (City-wide Goals-Livability & Workability)

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ -	\$ -	\$ -	<b>RESOURCES</b>	\$ -	\$ -	\$ -
			Beginning fund balance			
			Revenue			
-	-	2,310	Fines, interest and other	2,000	-	-
-	-	2,310	Total revenue	2,000	-	-
			Other sources			
-	-	123,086	Transfers in	35,000	-	-
-	-	123,086	Total other sources	35,000	-	-
-	-	<b>125,396</b>	<b>Total resources</b>	<b>37,000</b>	-	-
			<b>REQUIREMENTS</b>			
			Expenditures			
			Capital outlay			
-	-	110,777	Other improvements	37,000	-	-
-	-	110,777	Total capital outlay	37,000	-	-
			Total expenditures	37,000	-	-
-	-	-	Ending Fund Balance	-	-	-
-	-	12,309	Contingency	-	-	-
-	-	2,310	Reserved for Future Years	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,396</b>	<b>Total requirements</b>	<b>\$ 37,000</b>	<b>\$ -</b>	<b>\$ -</b>

**Performance Measures**

As this fund becomes more established, performance measures will be established and outlined in future years.

**Economic Development and Promotion**

The Economic Development and Promotion Fund is the face for the City business community. Economic Development's responsibility is to promote, develop and assist with opportunities for business, industrial and entrepreneurial development. The fund will help drive economic development, support businesses that provide jobs for residents by building on assets, developing the necessary infrastructure to retain existing businesses, support new businesses and promote/sponsor local events. Economic development also will be supported by maintaining our livability and character as a clean, healthy, and vibrant community where one can work, play, live, shop and do business. The fund assists with business retention, expansion and recruitment as well as improving the business climate within the City.

**2023-24 Highlights**

- Completion of Development of Phase I of the Sherwood Commerce Center (Citywide Goal – Economic Development)
- Completed 2023 Economic Opportunities Analysis Update (EOA Update) (Citywide Goal – Economic Development)
- Attracted Panattoni Development to develop 400,000 square foot Rock Creek Corporate Park (Citywide Goal – Economic Development)
- Participated in 35+ Trade Shows and business networking events in Metro Portland (Citywide Goal – Economic Development)
- Worked Extensively with Metro and Various Partners on Sherwood West Urban Growth Boundary Expansion (Citywide Goal – Economic Development)
- Obtained Business Oregon Industrial Site Readiness Grant for Dahlke Corridor/Tonquin Employment Area (Citywide Goal – Economic Development)

**2024-25 Goals**

- Complete Old Town Strategic Action Plan (Citywide Goal – Economic Development)
- Encourage and Facilitate Approval of Phases 2 and 3 of Sherwood Commerce Center (Citywide Goal – Economic Development)
- Facilitate development and recruitment of businesses to Panattoni Rock Creek Corporate Park (Citywide Goal – Economic Development)
- Participate in 40 Trade Shows and business networking events in Metro Portland (Citywide Goal – Economic Development)
- Continue to work with existing industrial and retail business to help them remain and grow in Sherwood (Citywide Goal – Economic Development)
- Facilitate opportunities for private redevelopment of Sherwood Cinema Center (Citywide Goal – Economic Development)

# Budget Detail

# Economic Development and Promotion Fund

## Performance Measures

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Continue Proactive Economic Marketing Outreach Initiatives	Participate in Trade Shows and Business Networking Events	--	35+	40
	Expand LinkedIn Market Initiatives	--	15	26
	Conduct Existing Business Retention Expansion (BRE) to Existing Companies	--	5	15
	Conduct Familiarization Tours of Sherwood with Commercial Developers and Brokers	--	15	25

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ -	\$ -	\$ -	<b>RESOURCES</b>			
-	-	4,430	Beginning fund balance	\$ 246,957	\$ -	\$ -
-	-	4,430	Revenue			
-	-		Fines, interest and other	5,000	-	-
-	-		Total revenue	5,000	-	-
-	-	246,172	Other sources			
-	-	246,172	Transfers in	70,000	-	-
-	-	250,602	Total other sources	70,000	-	-
			<b>Total resources</b>	<b>321,957</b>	-	-
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
-	-	-	Salaries and wages	63,337	-	-
-	-	-	Payroll taxes	6,340	-	-
-	-	-	Benefits	30,110	-	-
-	-	-	Total personal services	99,787	-	-
		10,000	Materials and services			
-	-	-	Professional & technical	70,000	-	-
-	-	-	Other purchased services	7,900	-	-
-	-	-	Community activities	10,500	-	-
-	-	10,000	Total materials & services	88,400	-	-
-	-	10,000	Total expenditures	188,187	-	-
-	-	-	Ending Fund Balance	-	-	-
-	-	123,086	Contingency	32,196	-	-
-	-	117,516	Reserved for Future Years	101,574	-	-
\$ -	\$ -	\$ 250,602	<b>Total requirements</b>	<b>\$ 321,957</b>	<b>\$ -</b>	<b>\$ -</b>

**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.

**2023-24 Highlights**

- Developed and implemented a plan and strategy on how best to utilize current and future TLT Funds (City-wide Value – Fiscal Responsibility and Livability & Workability)

**2024-25 Goals**

- Continue to research and develop a plan to potentially grow this tax program (City-wide Value – Fiscal Responsibility)
- Continue to support Sherwood Center for the Arts (City-wide Value – Livability & Workability)

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>RESOURCES</b>			
\$ 70,847	\$ 207,330	\$ 376,512	Beginning fund balance	\$ -	\$ -	\$ -
			Revenue			
135,688	157,769	150,000	Intergovernmental	150,000	-	-
795	4,948	1,000	Fines, interest and other	5,000	-	-
136,483	162,717	151,000	Total revenue	155,000	-	-
<b>207,330</b>	<b>370,047</b>	<b>527,512</b>	<b>Total resources</b>	<b>155,000</b>	-	-
			<b>REQUIREMENTS</b>			
			Expenditures	-	-	-
			Total expenditures	-	-	-
			Other uses			
		527,512	Transfers out	155,000	-	-
		527,512	Total other uses	155,000	-	-
207,330	370,047	-	Ending Fund Balance	-	-	-
-	-	-	Contingency	-	-	-
-	-	-	Reserved for Future Years	-	-	-
<b>\$ 207,330</b>	<b>\$ 370,047</b>	<b>\$ 527,512</b>	<b>Total requirements</b>	<b>\$ 155,000</b>	<b>\$ -</b>	<b>\$ -</b>

**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 program was the Metro Community Enhancement Program (CEP).

**2023-24 Highlights**

- Awarded funds to community applicants totaling \$84,320 (City-wide Value – Livability & Workability)

**2024-25 Goals**

- Provide opportunities to groups who have not learned about the CEP program (City-wide Value – Citizen Engagement)
- Expand advertising and outreach (City-wide Value – Citizen Engagement)

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>RESOURCES</b>			
\$ 24,306	\$ 49,033	\$ 38,780	Beginning fund balance	\$ 150,040	\$ -	\$ -
			Revenue			
73,333	154,746	101,000	Intergovernmental	100,000	-	-
12,849	63,236	-	Fines, interest and other	4,500	-	-
86,182	217,982	101,000	Total revenue	104,500	-	-
<b>110,488</b>	<b>267,015</b>	<b>139,780</b>	<b>Total resources</b>	<b>254,540</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Materials and services			
57,339	73,171	84,320	Professional & technical	203,962	-	-
57,339	73,171	84,320	Total materials & services	203,962	-	-
57,339	73,171	84,320	Total expenditures	203,962	-	-
			Other uses			
4,117	59,359	5,050	Transfers out	11,493	-	-
4,117	59,359	5,050	Total other uses	11,493	-	-
49,033	134,485	-	Ending Fund Balance	-	-	-
-	-	6,989	Contingency	25,888	-	-
-	-	43,421	Reserved for Future Years	13,197	-	-
<b>\$ 110,488</b>	<b>\$ 267,015</b>	<b>\$ 139,780</b>	<b>Total requirements</b>	<b>\$ 254,540</b>	<b>\$ -</b>	<b>\$ -</b>

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Actual	FY24-25 Projected
Increase awareness to potential grant recipients.	Number of applications	11	10	19

**Community Investment Fund**

The Investment Fund is a newly created fund last fiscal year. There are many projects and needs that require funding. This fund will be utilized to help support those projects and needs.

**2023-24 Highlights**

- \$250,000 to the Police Department for Career Cycle Planning.
- \$600,000 loan to the Sanitary fund for Schamburg Sanitary Line Replacement.
- \$2.4 million loan to the Sherwood Broadband utility.

**2024-25 Goals**

- Build fund balance through investment income.

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>RESOURCES</b>			
\$ -	\$ -	\$ -	Beginning fund balance	\$ 4,270,840	\$ -	\$ -
			Revenue			
-	-	39,200	Fines, interest and other	50,000	-	-
-	-	39,200	Total revenue	50,000	-	-
			Other sources			
-	-	4,089,130	Transfers in	-	-	-
-	-	4,089,130	Total other sources	-	-	-
-	-	<b>4,128,330</b>	<b>Total resources</b>	<b>4,320,840</b>	-	-
			<b>REQUIREMENTS</b>			
			Expenditures			
			Other uses			
-	-	-	Transfers out	250,000	-	-
-	-	-	Total other uses	250,000	-	-
-	-	-	Ending Fund Balance	-	-	-
-	-	4,089,130	Contingency	1,070,840	-	-
-	-	39,200	Reserved for Future Years	3,000,000	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,128,330</b>	<b>Total requirements</b>	<b>\$ 4,320,840</b>	<b>\$ -</b>	<b>\$ -</b>

**Performance Measures**

As this fund becomes more established, performance measures will be established and outlined in future years.

## 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 and the remaining fund balance was returned to the General Fund in FY2022-23.

Oregon Budget Law requires data for three historical years to be included in the budget details. Once there is no data reflected in those years, the fund will no longer be represented in the budget document.

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
<b>RESOURCES</b>						
\$ 78,687	\$ 77,281	\$ -	Beginning fund balance	\$ -	\$ -	\$ -
			Revenue			
(1,406)	752	-	Fines, interest and other	-	-	-
(1,406)	752	-	Total revenue	-	-	-
<b>77,281</b>	<b>78,033</b>	<b>-</b>	<b>Total resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNALLOCATED REQUIREMENTS</b>						
-	-	-	Debt service	-	-	-
-	-	-	Total debt service	-	-	-
-	78,033	-	Transfers out	-	-	-
-	78,033	-	Total other uses	-	-	-
77,281	-	-	Ending Fund Balance	-	-	-
-	-	-	Reserved for Future Years	-	-	-
<b>\$ 77,281</b>	<b>\$ 78,033</b>	<b>\$ -</b>	<b>Total requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Budget Detail

# Street Operations Fund

## Street Operations Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 2,586,771	\$ 3,795,430	\$ 3,547,879	<b>RESOURCES</b>	\$ 4,535,150	\$ -	\$ -
			Beginning fund balance			
			Revenue			
2,035,025	2,011,386	2,040,529	Intergovernmental	2,092,050	-	-
686,427	752,127	723,000	Charges for services	780,590	-	-
738,723	-	-	Infrastructure development	-	-	-
24,053	62,766	75,000	Fines, interest and other	210,000	-	-
3,484,229	2,826,279	2,838,529	Total revenue	3,082,640	-	-
			Other sources			
-	18,186	-	Sale of fixed assets	-	-	-
-	18,186	-	Total other sources	-	-	-
<b>6,071,000</b>	<b>6,639,895</b>	<b>6,386,408</b>	<b>Total resources</b>	<b>7,617,790</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
317,351	315,406	368,382	Salaries and wages	402,583	-	-
35,104	36,100	43,325	Payroll taxes	45,180	-	-
157,312	168,928	178,969	Benefits	203,903	-	-
509,767	520,434	590,676	Total personal services	651,666	-	-
			Materials and services			
102,978	84,390	39,300	Professional & technical	37,800	-	-
559,080	439,964	961,366	Facility and equipment	1,283,638	-	-
25,415	28,001	30,945	Other purchased services	34,756	-	-
93,852	36,954	91,500	Supplies	90,550	-	-
3,687	1,406	7,500	Minor equipment	4,000	-	-
225,113	241,810	536,201	Cost Allocation	316,589	-	-
1,010,125	832,524	1,666,812	Total materials & services	1,767,333	-	-
			Capital outlay			
5,678	-	-	Infrastructure	-	-	-
5,678	-	-	Total capital outlay	-	-	-
<b>1,525,570</b>	<b>1,352,958</b>	<b>2,257,488</b>	<b>Total expenditures</b>	<b>2,418,999</b>	<b>-</b>	<b>-</b>
			Other uses			
750,000	750,000	763,138	Transfers out	750,000	-	-
750,000	750,000	763,138	Total other uses	750,000	-	-
3,795,430	4,536,936	-	Ending Fund Balance	-	-	-
-	-	141,926	Contingency	154,132	-	-
-	-	169,048	Reserved for Future Years - Maint.	86,646	-	-
-	-	3,054,807	Reserved for Future Years	4,208,013	-	-
<b>\$ 6,071,000</b>	<b>\$ 6,639,895</b>	<b>\$ 6,386,408</b>	<b>Total requirements</b>	<b>\$ 7,617,790</b>	<b>\$ -</b>	<b>\$ -</b>



**Street Operations**

The Street Operations fund is responsible for the repair and maintenance of over 60 miles of transportation system which includes paved streets, alleyways, sidewalks, signals, pedestrian crossings, streetlights, signs and markings.



**2023-24 Highlights**

- Responded to storm events (City-wide Goal – Infrastructure and Livability)
- Continued street sign reflectivity program (City-wide Goal – Infrastructure and Livability)
- Completed Pavement Management Program projects/slurry seal/crack sealing (City-wide Goal – Infrastructure and Livability)
- Continued implementation of ADA ramp program (City-wide Goal – Infrastructure and Livability)
- Completed inspection of all contract work (City-wide Goal – Infrastructure and Livability)
- Continued Tree Trimming program (City-wide Goal – Infrastructure and Livability)
- Completed City-wide ADA Transition Plan (City-wide Goal – Infrastructure and Livability)

**2024-25 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)
- Repaint Old Town streetlights, bollards and street appurtenances (City-wide Goal – Infrastructure and Livability)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
<b>Maintain roads and right-of-way to the highest quality standard</b>	City-wide average PCI rating	85	86	84
	Number of street segments	764	772	790
	Number of street segments reconstructed	6	5	4
	Number of street segments slurry sealed	00	48	11
	Number of street segments cracks sealed	48	198	122
<b>Maintain street signage and striping for safety</b>	Number of signs updated/replaced	55	150	160
	Number of lane miles restriped	13.6	13.6	13.6
	Number of thermo-plastic street legends installed or replaced	29	50	60
	Street Signs	2,247	2,417	2,500

**Street Capital Projects**

- Tualatin-Sherwood Rd Improvements
- Arrow Street Improvements
- Oregon Street Design and Construction
- 99W Pedestrian Bridge
- Sunset-Timbrel Crosswalk Enhancements
- Cedar Creek Trail Supplement Work
- Ice Age Drive Design & Construction
- Traffic Calming
- Shaumburg (Division to end)
- Sunset (Eucalyptus to St. Charles)
- Sunset (St. Charles to Myrica)
- Sunset (Myrica to Main)
- Meineke Roundabout

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

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>RESOURCES</b>			
\$ 5,427,968	\$ 6,883,844	\$ 7,360,995	Beginning fund balance	\$ 9,473,592	\$ -	\$ -
			Revenue			
60,791	62,888	64,000	Charges for services	62,150	-	-
1,666,478	2,194,561	2,287,565	Infrastructure development	1,403,235	-	-
35,765	125,051	145,000	Fines, interest and other	425,000	-	-
<u>1,763,035</u>	<u>2,382,499</u>	<u>2,496,565</u>	Total revenue	<u>1,890,385</u>	-	-
			Other sources			
750,000	750,000	763,138	Transfers in	750,000	-	-
<u>750,000</u>	<u>750,000</u>	<u>763,138</u>	Total other sources	<u>750,000</u>	-	-
			<b>Total resources</b>	<b><u>12,113,977</u></b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
49,009	30,160	75,790	Salaries and wages	61,018	-	-
4,255	2,825	7,536	Payroll taxes	5,752	-	-
23,239	14,462	42,181	Benefits	30,577	-	-
<u>76,503</u>	<u>47,446</u>	<u>125,507</u>	Total personal services	<u>97,347</u>	-	-
			Materials and services			
248,626	101,187	-	Professional & technical	510,000	-	-
199	2,709	-	Facility and equipment	-	-	-
1,161	54,708	1,500	Other purchased services	1,500	-	-
30,116	-	-	Supplies	1,500	-	-
2,824	-	-	Minor equipment	-	-	-
60,756	35,793	157,189	Cost Allocation	133,478	-	-
<u>343,682</u>	<u>194,398</u>	<u>158,689</u>	Total materials & services	<u>646,478</u>	-	-
			Capital outlay			
560,651	250,893	1,513,138	Infrastructure	3,050,091	-	-
<u>560,651</u>	<u>250,893</u>	<u>1,513,138</u>	Total capital outlay	<u>3,050,091</u>	-	-
			<b>Total expenditures</b>	<b><u>3,793,916</u></b>	<b>-</b>	<b>-</b>
			Other uses			
980,837	492,737	1,797,334	Transfers out	635,000	-	-
<u>76,322</u>	<u>660,718</u>	<u>650,000</u>	Total other uses	<u>635,000</u>	-	-
<u>76,322</u>	<u>660,718</u>	<u>650,000</u>				
			Ending Fund Balance	-	-	-
6,883,844	8,862,888	-	Reserved for Future Years	7,685,061	-	-
<u>-</u>	<u>-</u>	<u>8,173,364</u>	<b>Total requirements</b>	<b><u>\$ 12,113,977</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>\$ 7,941,003</u></b>	<b><u>\$ 10,016,343</u></b>	<b><u>\$ 10,620,698</u></b>				

# Budget Detail

# General Construction Fund

## General Construction Projects

- Tannery Site Cleanup – pre-development
- Adjacent Art Center Design

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

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 1,792,586	\$ 1,657,706	\$ 2,030,102	<b>RESOURCES</b>			
			Beginning fund balance	\$ 3,919,796	\$ -	\$ -
			Revenue			
29,231	26,597	30,000	Franchise Fees	25,000	-	-
86,554	83,467	86,000	Charges for services	85,000	-	-
750,577	703,467	1,355,013	Infrastructure development	752,075	-	-
13,356	46,445	65,000	Fines, interest and other	160,000	-	-
<u>879,718</u>	<u>859,976</u>	<u>1,536,013</u>	Total revenue	<u>1,022,075</u>	<u>-</u>	<u>-</u>
			Other sources			
76,322	660,718	650,000	Transfers in	635,000	-	-
76,322	660,718	650,000	Total other sources	635,000	-	-
<u>2,748,626</u>	<u>3,178,400</u>	<u>4,216,115</u>	<b>Total resources</b>	<b>5,576,871</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
41,766	22,143	39,072	Salaries and wages	38,387	-	-
3,579	2,117	3,895	Payroll taxes	3,745	-	-
21,922	12,035	21,564	Benefits	16,741	-	-
<u>67,267</u>	<u>36,295</u>	<u>64,531</u>	Total personal services	<u>58,873</u>	<u>-</u>	<u>-</u>
			Materials and services			
97,143	100,033	180,000	Professional & technical	-	-	-
156	-	6,500	Facility and equipment	10,000	-	-
1,147	957	-	Other purchased services	-	-	-
716	594,411	-	Supplies	-	-	-
45,141	28,622	80,821	Cost Allocation	80,724	-	-
<u>144,303</u>	<u>724,023</u>	<u>267,321</u>	Total materials & services	<u>90,724</u>	<u>-</u>	<u>-</u>
			Capital outlay			
620,235	-	-	Land	-	-	-
-	3,008	950,000	Infrastructure	985,000	-	-
250,154	-	-	Buildings	-	-	-
8,960	-	-	Other improvements	-	-	-
-	56,499	-	Furniture and equipment	-	-	-
<u>879,349</u>	<u>59,507</u>	<u>950,000</u>	Total capital outlay	<u>985,000</u>	<u>-</u>	<u>-</u>
<u>1,090,919</u>	<u>819,826</u>	<u>1,281,852</u>	Total expenditures	<u>1,134,597</u>	<u>-</u>	<u>-</u>
1,657,706	2,358,575	-	Ending Fund Balance	-	-	-
-	-	2,934,263	Reserved for Future Years	4,442,274	-	-
<u>\$ 2,748,626</u>	<u>\$ 3,178,400</u>	<u>\$ 4,216,115</u>	<b>Total requirements</b>	<b>\$ 5,576,871</b>	<b>\$ -</b>	<b>\$ -</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.

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 16,461,810	\$ 26,646,682	\$ 24,180,611	<b>RESOURCES</b>			
			Beginning fund balance	\$ 22,733,753	\$ -	\$ -
			Revenue			
6,332,047	7,045,802	6,563,055	Charges for services	6,233,500	-	-
725,087	695,673	719,532	Infrastructure development	700,486	-	-
123,557	445,787	481,000	Fines, interest and other	1,136,000	-	-
<u>7,180,690</u>	<u>8,187,262</u>	<u>7,763,587</u>	Total revenue	<u>8,069,986</u>	-	-
			Other sources			
-	3,949	-	Sale of fixed assets	-	-	-
9,997,403	-	-	Issuance of long-term debt	-	-	-
<u>9,997,403</u>	<u>3,949</u>	<u>-</u>	Total other sources	<u>-</u>	<u>-</u>	<u>-</u>
<b>33,639,903</b>	<b>34,837,893</b>	<b>31,944,198</b>	<b>Total resources</b>	<b>30,803,739</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
486,390	558,910	617,171	Salaries and wages	646,095	-	-
50,295	59,197	68,731	Payroll taxes	69,524	-	-
216,134	268,486	307,804	Benefits	323,559	-	-
<u>752,818</u>	<u>886,593</u>	<u>993,706</u>	Total personal services	<u>1,039,178</u>	-	-
			Materials and services			
147,526	148,424	150,975	Professional & technical	157,600	-	-
1,187,223	1,564,566	1,768,930	Facility and equipment	1,944,873	-	-
511,331	585,641	590,423	Other purchased services	581,154	-	-
132,224	77,456	138,250	Supplies	141,590	-	-
7,645	1,096	14,500	Minor equipment	6,500	-	-
339,655	495,314	768,021	Cost Allocation	649,385	-	-
<u>2,325,605</u>	<u>2,872,496</u>	<u>3,431,099</u>	Total materials & services	<u>3,481,102</u>	-	-
			Capital outlay			
2,192,698	3,959,973	7,941,710	Infrastructure	1,256,000	-	-
<u>2,192,698</u>	<u>3,959,973</u>	<u>7,941,710</u>	Total capital outlay	<u>1,256,000</u>	-	-
<u>5,271,120</u>	<u>7,719,062</u>	<u>12,366,515</u>	Total expenditures	<u>5,776,280</u>	-	-
			Debt service			
1,081,000	1,406,000	1,486,000	Principal	1,531,000	-	-
496,586	853,508	775,620	Interest	726,497	-	-
144,515	-	-	Issuance costs	-	-	-
<u>1,722,101</u>	<u>2,259,508</u>	<u>2,261,620</u>	Total debt service	<u>2,257,497</u>	-	-
26,646,682	24,859,322	-	Ending Fund Balance	-	-	-
-	-	306,203	Contingency	182,975	-	-
-	-	205,661	Reserved for Future Years - Fleet	97,586	-	-
-	-	8,283,294	Reserved for Future Years - Ops	7,151,105	-	-
-	-	8,520,905	Reserved for Future Years - Cap	15,338,296	-	-
<b>\$ 33,639,903</b>	<b>\$ 34,837,893</b>	<b>\$ 31,944,198</b>	<b>Total requirements</b>	<b>\$ 30,803,739</b>	<b>\$ -</b>	<b>\$ -</b>

# Budget Detail

# Water Operations

## Water Operations

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 7,973,919	\$ 9,738,745	\$ 9,218,815	<b>RESOURCES</b>			
			Beginning fund balance	\$ 10,330,087	\$ -	\$ -
			Revenue			
6,332,047	6,395,802	5,913,055	Charges for services	3,133,500	-	-
66,206	175,413	211,000	Fines, interest and other	526,000	-	-
<u>6,398,252</u>	<u>6,571,215</u>	<u>6,124,055</u>	Total revenue	<u>3,659,500</u>	<u>-</u>	<u>-</u>
			Other sources			
-	3,949	-	Sale of fixed assets	-	-	-
-	3,949	-	Total other sources	<u>-</u>	<u>-</u>	<u>-</u>
<b>14,372,171</b>	<b>16,313,909</b>	<b>15,342,870</b>	<b>Total resources</b>	<b>13,989,587</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
485,727	546,686	580,370	Salaries and wages	587,319	-	-
50,007	57,823	64,942	Payroll taxes	63,877	-	-
215,814	263,067	286,810	Benefits	295,261	-	-
<u>751,548</u>	<u>867,576</u>	<u>932,122</u>	Total personal services	<u>946,457</u>	<u>-</u>	<u>-</u>
			Materials and services			
127,145	148,424	150,975	Professional & technical	157,600	-	-
1,187,223	1,564,380	1,768,930	Facility and equipment	1,944,873	-	-
511,331	585,066	590,423	Other purchased services	581,154	-	-
132,224	77,456	138,250	Supplies	141,590	-	-
7,645	1,096	14,500	Minor equipment	6,500	-	-
338,725	494,945	690,892	Cost Allocation	522,250	-	-
<u>2,304,293</u>	<u>2,871,366</u>	<u>3,353,970</u>	Total materials & services	<u>3,353,967</u>	<u>-</u>	<u>-</u>
			Capital outlay			
-	211,348	-	Infrastructure	-	-	-
-	211,348	-	Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,055,840</u>	<u>3,950,290</u>	<u>4,286,092</u>	Total expenditures	<u>4,300,424</u>	<u>-</u>	<u>-</u>
			Debt service			
1,081,000	1,406,000	1,486,000	Principal	1,531,000	-	-
496,586	853,508	775,620	Interest	726,497	-	-
<u>1,577,586</u>	<u>2,259,508</u>	<u>2,261,620</u>	Total debt service	<u>2,257,497</u>	<u>-</u>	<u>-</u>
9,738,745	10,104,111	-	Ending Fund Balance	-	-	-
-	-	306,203	Contingency	182,975	-	-
-	-	205,661	Reserved for Future Years - Fleet	97,586	-	-
-	-	8,283,295	Reserved for Future Years	7,151,105	-	-
<b>\$ 14,372,171</b>	<b>\$ 16,313,909</b>	<b>\$ 15,342,870</b>	<b>Total requirements</b>	<b>\$ 13,989,587</b>	<b>\$ -</b>	<b>\$ -</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.

**2023-24 Highlights**

- Completed annual reporting requirements to the State (City wide goal-infrastructure)
- Coordinated and managed testing of all 3239 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 replacement of 250 water meters (City wide goal - Infrastructure)
- Completed meter testing of 2" and larger meters (City wide goal – Infrastructure)
- Responded to two ( ) water main break emergencies (City wide goal - Infrastructure)
- Complete installation of Park Row Waterline Replacement (City wide goal – Infrastructure) Complete Resiliency Project at Snyder Pump Station (City wide goal - Infrastructure)
- Replaced 5 fire hydrant assemblies

**2024-25 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 various Resiliency Projects (City wide goal - Infrastructure)
- Complete meter maintenance program (City wide goal – Infrastructure)
- Complete Water Service Line Inventory (City wide goal – Infrastructure)
- Implement Cross Connection Control Tracking Program (City wide goal – Infrastructure)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Provide clean and safe water via an efficiently maintained and operated water system	Million gallons of water used City-wide annually	748	742	750
	Million gallons of water flushed to maintain water quality	1.4	1.4	1.4
	Miles of water lines maintained	85.87	87.4	88
	Active service connections	6,124	6339	6,400
	Number of water quality samples taken annually	267	320	330
Assure back flow prevention program is current and meets all requirements	Number of backflow systems installed	3106	3,239	3,300
	Percentage of backflow systems tested	98.3%	92%	100%

**Water Capital Projects**

- Willamette River Water Treatment Plant 20.0 mgd Expansion
- TVWD Capacity Improvements 6.2 to 9.7 mgd
- Tualatin-Sherwood Road County Conflict Improvements
- Routine Water Replacement Program
- Wyndham Ridge Pump Station

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

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 8,487,896	\$ 16,907,937	\$ 14,961,796	<b>RESOURCES</b>			
			Beginning fund balance	\$ 12,403,666	\$ -	\$ -
			Revenue			
-	650,000	650,000	Charges for services	3,100,000	-	-
725,087	695,673	719,532	Infrastructure development	700,486	-	-
57,346	270,369	270,000	Fines, interest and other	610,000	-	-
782,433	1,616,042	1,639,532	Total revenue	4,410,486	-	-
			Other sources			
9,997,403	-	-	Issuance of long-term debt	-	-	-
9,997,403	-	-	Total other sources	-	-	-
<b>19,267,732</b>	<b>18,523,979</b>	<b>16,601,328</b>	<b>Total resources</b>	<b>16,814,152</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
663	12,224	36,801	Salaries and wages	58,776	-	-
288	1,374	3,789	Payroll taxes	5,647	-	-
320	5,419	20,994	Benefits	28,298	-	-
1,270	19,017	61,584	Total personal services	92,721	-	-
			Materials and services			
20,382	-	-	Professional & technical	-	-	-
-	185	-	Facility and equipment	-	-	-
-	575	-	Other purchased services	-	-	-
930	370	77,129	Cost Allocation	127,135	-	-
21,312	1,130	77,129	Total materials & services	127,135	-	-
			Capital outlay			
2,192,698	3,748,626	7,941,710	Infrastructure	1,256,000	-	-
2,192,698	3,748,626	7,941,710	Total capital outlay	1,256,000	-	-
2,215,280	3,768,773	8,080,423	Total expenditures	1,475,856	-	-
			Debt service			
144,515	-	-	Issuance costs	-	-	-
144,515	-	-	Total debt service	-	-	-
16,907,937	14,755,206	-	Ending Fund Balance	-	-	-
-	-	8,520,905	Reserved for Future Years	15,338,296	-	-
<b>\$ 19,267,732</b>	<b>\$ 18,523,979</b>	<b>\$ 16,601,328</b>	<b>Total requirements</b>	<b>\$ 16,814,152</b>	<b>\$ -</b>	<b>\$ -</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.

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>RESOURCES</b>			
\$ 3,420,694	\$ 3,587,200	\$ 2,760,710	Beginning fund balance	\$ 3,013,467	\$ -	\$ -
			Revenue			
980,739	823,368	2,978,276	Intergovernmental	77,200	-	-
814,211	860,879	832,000	Charges for services	797,100	-	-
135,852	243,713	158,515	Infrastructure development	158,203	-	-
22,537	66,099	67,000	Fines, interest and other	186,000	-	-
1,953,340	1,994,060	4,035,791	Total revenue	1,218,503	-	-
			Other sources			
-	-	-	Long-term loan proceeds	600,000	-	-
-	3,291	-	Sale of fixed assets	-	-	-
-	3,291	-	Total other sources	600,000	-	-
<b>5,374,034</b>	<b>5,584,551</b>	<b>6,796,501</b>	<b>Total resources</b>	<b>4,831,970</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
233,849	224,417	261,289	Salaries and wages	309,755	-	-
24,281	24,709	29,730	Payroll taxes	32,811	-	-
112,335	104,689	134,082	Benefits	159,574	-	-
370,466	353,815	425,101	Total personal services	502,140	-	-
			Materials and services			
47,697	46,566	99,400	Professional & technical	623,400	-	-
1,674	3,410	2,450	Facility and equipment	1,650	-	-
115,589	120,139	126,549	Other purchased services	124,989	-	-
3,138	52,485	14,050	Supplies	12,650	-	-
12,607	7,924	10,000	Minor equipment	8,000	-	-
216,201	354,019	345,317	Cost Allocation	347,753	-	-
396,906	584,543	597,766	Total materials & services	1,118,442	-	-
			Capital outlay			
1,019,462	874,604	3,487,420	Infrastructure	1,110,000	-	-
1,019,462	874,604	3,487,420	Total capital outlay	1,110,000	-	-
			Total expenditures	2,730,582	-	-
			Ending Fund Balance	-	-	-
3,587,200	3,771,588	-	Contingency	43,315	-	-
-	-	43,045	Reserved for Future Years - Fleet	150,740	-	-
-	-	225,510	Reserved for Future Years - Ops	887,619	-	-
-	-	578,815	Reserved for Future Years - Cap	1,019,714	-	-
-	-	1,438,844	<b>Total requirements</b>	<b>\$ 4,831,970</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 5,374,034</b>	<b>\$ 5,584,551</b>	<b>\$ 6,796,501</b>				

# Budget Detail

# Sanitary Operations

## Sanitary Operations

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 950,282	\$ 1,064,842	\$ 882,280	<b>RESOURCES</b>			
			Beginning fund balance	\$ 1,017,230	\$ -	\$ -
			Revenue			
2,449	2,542	1,900	Intergovernmental	2,200	-	-
814,211	860,879	832,000	Charges for services	797,100	-	-
8,228	20,051	27,000	Fines, interest and other	67,000	-	-
824,887	883,473	860,900	Total revenue	866,300	-	-
			Other sources			
-	3,291	-	Sale of fixed assets	-	-	-
-	3,291	-	Total other sources	-	-	-
<b>1,775,169</b>	<b>1,951,605</b>	<b>1,743,180</b>	<b>Total resources</b>	<b>1,883,530</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
215,350	210,765	219,091	Salaries and wages	240,764	-	-
22,762	23,421	25,607	Payroll taxes	26,579	-	-
104,758	97,931	109,343	Benefits	121,466	-	-
342,869	332,117	354,041	Total personal services	388,809	-	-
			Materials and services			
42,039	28,369	99,400	Professional & technical	63,400	-	-
1,674	3,410	2,450	Facility and equipment	1,650	-	-
115,493	119,117	126,549	Other purchased services	124,989	-	-
3,138	52,485	14,050	Supplies	12,650	-	-
12,607	7,924	10,000	Minor equipment	8,000	-	-
192,507	336,580	256,319	Cost Allocation	192,358	-	-
367,459	547,886	508,768	Total materials & services	403,047	-	-
			Capital outlay			
-	118,601	33,000	Infrastructure	10,000	-	-
-	118,601	33,000	Total capital outlay	10,000	-	-
<b>710,328</b>	<b>998,604</b>	<b>895,809</b>	<b>Total expenditures</b>	<b>801,856</b>	<b>-</b>	<b>-</b>
1,064,842	953,001	-	Ending Fund Balance	-	-	-
-	-	43,045	Contingency	43,315	-	-
-	-	225,510	Reserved for Future Years - Fleet	150,740	-	-
-	-	578,816	Reserved for Future Years	887,619	-	-
<b>\$ 1,775,169</b>	<b>\$ 1,951,605</b>	<b>\$ 1,743,180</b>	<b>Total requirements</b>	<b>\$ 1,883,530</b>	<b>\$ -</b>	<b>\$ -</b>

**Sanitary Operations**

The Sanitary Operations program manages and operates 62.1 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.

**2023-24 Highlights**

- Met all required CWS performance measures (City-wide Goal – Infrastructure)
- Cleaned 81,994 feet of sanitary main lines, 1/4 of our Sanitary System (City-wide Goal – Infrastructure)
- Videoed 40,997 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)

**2024-25 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	FY22-23 Actual	FY23-24 Projected	FY 24-25 Projected
Scheduled maintenance of wastewater infrastructure	Total feet of sanitary lines	325,139	327,976	330,000
	Percentage of lines cleaned	28%	25%	25%
	Percentage of lines video inspected	14%	13%	13%
	Number of overflows or backups	1	0	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	30%	25%	25%

# Budget Detail

# Sanitary Capital

## Sanitary Capital Projects

- Rock Creek Trunk Capacity Upgrade, Phase II
- South Tonquin Employment Trunkline
- Brookman Sanitary Sewer Trunk Line

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

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 2,470,412	\$ 2,522,355	\$ 1,878,431	<b>RESOURCES</b>			
			Beginning fund balance	\$ 1,996,237	\$ -	\$ -
			Revenue			
978,291	820,826	2,976,376	Intergovernmental	75,000	-	-
135,852	243,713	158,515	Infrastructure development	158,203	-	-
14,310	46,047	40,000	Fines, interest and other	119,000	-	-
1,128,453	1,110,587	3,174,891	Total revenue	352,203	-	-
			Other sources			
			Long-term loan proceeds	600,000	-	-
			Total other sources	600,000	-	-
			<b>Total resources</b>	<b>2,948,440</b>	<b>-</b>	<b>-</b>
<b>3,598,865</b>	<b>3,632,942</b>	<b>5,053,322</b>	<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
18,499	13,652	42,198	Salaries and wages	68,991	-	-
1,519	1,288	4,123	Payroll taxes	6,232	-	-
7,578	6,758	24,739	Benefits	38,108	-	-
27,596	21,698	71,060	Total personal services	113,331	-	-
			Materials and services			
5,658	18,197	-	Professional & technical	560,000	-	-
96	1,022	-	Other purchased services	-	-	-
23,698	17,439	88,998	Cost Allocation	155,395	-	-
29,452	36,658	88,998	Total materials & services	715,395	-	-
			Capital outlay			
1,019,462	756,003	3,454,420	Infrastructure	1,100,000	-	-
1,019,462	756,003	3,454,420	Total capital outlay	1,100,000	-	-
			Total expenditures	1,928,726	-	-
			Ending Fund Balance	-	-	-
2,522,355	2,818,583	-	Reserved for Future Years	1,019,714	-	-
-	-	1,438,844	<b>Total requirements</b>	<b>\$ 2,948,440</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 3,598,865</b>	<b>\$ 3,632,942</b>	<b>\$ 5,053,322</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.

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>RESOURCES</b>			
\$ 6,099,115	\$ 6,920,086	\$ 7,502,644	Beginning fund balance	\$ 9,509,569	\$ -	\$ -
			Revenue			
2,081,045	2,377,889	2,760,000	Charges for services	2,452,000	-	-
78,058	101,346	69,956	Infrastructure development	43,818	-	-
40,969	122,047	100,000	Fines, interest and other	378,000	-	-
2,200,071	2,601,283	2,929,956	Total revenue	2,873,818	-	-
			Other sources			
-	3,949	-	Sale of fixed assets	-	-	-
-	3,949	-	Total other sources	-	-	-
<b>8,299,186</b>	<b>9,525,318</b>	<b>10,432,600</b>	<b>Total resources</b>	<b>12,383,387</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
401,376	422,011	519,035	Salaries and wages	711,433	-	-
45,936	48,842	60,996	Payroll taxes	76,377	-	-
197,153	211,698	256,067	Benefits	335,191	-	-
644,465	682,551	836,098	Total personal services	1,123,001	-	-
			Materials and services			
115,517	51,607	59,300	Professional & technical	96,500	-	-
16,474	30,121	87,300	Facility and equipment	88,200	-	-
150,047	159,678	167,342	Other purchased services	176,846	-	-
16,194	27,612	48,650	Supplies	43,050	-	-
13,130	8,629	10,000	Minor equipment	10,000	-	-
315,334	411,084	668,659	Cost Allocation	621,647	-	-
626,696	688,731	1,041,251	Total materials & services	1,036,243	-	-
			Capital outlay			
107,939	47,061	1,005,000	Infrastructure	730,000	-	-
107,939	47,061	1,005,000	Total capital outlay	730,000	-	-
1,379,100	1,418,342	2,882,349	Total expenditures	2,889,244	-	-
6,920,086	8,106,975	-	Ending Fund Balance	-	-	-
-	-	122,000	Contingency	73,700	-	-
-	-	-	Reserved for Future Years - Fleet	15,220	-	-
-	-	5,652,111	Reserved for Future Years - Ops	6,041,000	-	-
-	-	1,776,140	Reserved for Future Years - Cap	3,364,223	-	-
<b>\$ 8,299,186</b>	<b>\$ 9,525,318</b>	<b>\$ 10,432,600</b>	<b>Total requirements</b>	<b>\$ 12,383,387</b>	<b>\$ -</b>	<b>\$ -</b>

# Budget Detail

# Stormwater Operations

## Stormwater Operations

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 4,171,298	\$ 4,664,818	\$ 5,071,193	<b>RESOURCES</b>			
			Beginning fund balance	\$ 6,662,230	\$ -	\$ -
			Revenue			
1,681,045	1,977,889	2,360,000	Charges for services	1,227,000	-	-
44,115	25,439	-	Infrastructure development	-	-	-
29,013	79,084	80,000	Fines, interest and other	247,000	-	-
1,754,173	2,082,412	2,440,000	Total revenue	1,474,000	-	-
			Other sources			
-	3,949	-	Sale of fixed assets	-	-	-
-	3,949	-	Total other sources	-	-	-
			<b>Total resources</b>	<b>8,136,230</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
375,453	403,574	481,596	Salaries and wages	671,641	-	-
43,794	47,168	57,356	Payroll taxes	72,725	-	-
182,586	201,558	234,872	Benefits	314,559	-	-
601,833	652,301	773,824	Total personal services	1,058,925	-	-
			Materials and services			
115,517	51,607	59,300	Professional & technical	96,500	-	-
16,474	30,121	87,300	Facility and equipment	88,200	-	-
150,047	159,553	167,342	Other purchased services	175,846	-	-
16,194	27,612	48,650	Supplies	43,050	-	-
13,130	8,629	10,000	Minor equipment	10,000	-	-
278,701	387,857	590,666	Cost Allocation	533,789	-	-
590,063	665,378	963,258	Total materials & services	947,385	-	-
			Capital outlay			
68,756	-	-	Infrastructure	-	-	-
68,756	-	-	Total capital outlay	-	-	-
			<b>Total expenditures</b>	<b>2,006,310</b>	<b>-</b>	<b>-</b>
			Ending Fund Balance	-	-	-
4,664,818	5,433,501	-	Contingency	73,700	-	-
-	-	122,000	Reserved for Future Years - Fleet	15,220	-	-
-	-	-	Reserved for Future Years	6,041,000	-	-
-	-	5,652,111	<b>Total requirements</b>	<b>\$ 8,136,230</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 5,925,471</b>	<b>\$ 6,751,179</b>	<b>\$ 7,511,193</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.



**2023-24 Highlights**

- Cleaned 120,000 feet of stormwater main lines (Citywide Goal – Infrastructure)
- Cleaned/inspected 1,884 catch basins (Citywide Goal – Infrastructure)
- Cleaned 91 water quality manholes semi-annually (Citywide Goal – Infrastructure)
- Treated 1,831 catch basins for prevention of West Nile Virus (Citywide Goal – Infrastructure)
- Completed leaf curbside pickup for all public city streets and held 1 leaf drop off date at Public Works facility; collected 1405 yards of leaves (Citywide Goal – Infrastructure)
- Planted 1,100 trees (only one tree planting) (Citywide Goal – Infrastructure)
- Completed monthly sweeping of streets and city parking lots (Citywide Goal – Infrastructure)

**2024-25 Goals**

- Meet CWS Performance Standards (Citywide Goal – Infrastructure)
- All private water quality facilities (WQF) are operational (Citywide Goal – Infrastructure)
- Perform monthly street sweeping (Citywide Goal – Infrastructure), continue to provide extra sweeping schedule to Tualatin-Sherwood Rd and downtown streets
- Retro-fit six (8) unsumped catch basins to sumped (Citywide Goal – Infrastructure)
- Rehabilitate three (3) public WQF’s, continue to increase number of functional facilities (Citywide Goal – Infrastructure)

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Scheduled maintenance of Stormwater infrastructure	Total feet of Stormwater lines	351,849	353,106	356,000
	Percentage of system videoed	12%	26%	13%
	Percentage of Stormwater lines cleaned	17%	34%	17%
	Total number of sumped catch basins	1,787	1,831	1,860
	Percentage of catch basins cleaned	99.3%	100%	100%
	Number of WQFs, LIDA rehabilitated/enhanced	3	3	3

**Stormwater Capital Projects**

- Citywide Catch Basin Remediation Program
- Stella Olsen Park Drainage Swale Upgrade
- Woodhaven Swales
- Water Quality Facility Refurbishments
- Oregon Street Regional Water Quality Facility
- Second & Park Steet Storm Water Facility
- Gleneagle Drive Regional Storm New Facility

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

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
\$ 1,927,817	\$ 2,255,267	\$ 2,431,451	<b>RESOURCES</b>			
			Beginning fund balance	\$ 2,847,339	\$ -	\$ -
			Revenue			
400,000	400,000	400,000	Charges for services	1,225,000	-	-
33,943	75,908	69,956	Infrastructure development	43,818	-	-
11,956	42,963	20,000	Fines, interest and other	131,000	-	-
445,898	518,870	489,956	Total revenue	1,399,818	-	-
<b>2,373,715</b>	<b>2,774,137</b>	<b>2,921,407</b>	<b>Total resources</b>	<b>4,247,157</b>	-	-
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
25,923	18,436	37,439	Salaries and wages	39,792	-	-
2,142	1,674	3,640	Payroll taxes	3,652	-	-
14,567	10,140	21,195	Benefits	20,632	-	-
42,631	30,250	62,274	Total personal services	64,076	-	-
			Materials and services			
-	125	-	Other purchased services	1,000	-	-
36,634	23,228	77,993	Cost Allocation	87,858	-	-
36,634	23,353	77,993	Total materials & services	88,858	-	-
			Capital outlay			
39,183	47,061	1,005,000	Infrastructure	730,000	-	-
39,183	47,061	1,005,000	Total capital outlay	730,000	-	-
118,449	100,663	1,145,267	Total expenditures	882,934	-	-
2,255,267	2,673,474	-	Ending Fund Balance	-	-	-
-	-	1,776,140	Reserved for Future Years	3,364,223	-	-
<b>\$ 2,373,715</b>	<b>\$ 2,774,137</b>	<b>\$ 2,921,407</b>	<b>Total requirements</b>	<b>\$ 4,247,157</b>	<b>\$ -</b>	<b>\$ -</b>



# Budget Detail

# Broadband Fund

## 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.

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			<b>RESOURCES</b>			
\$ (739,985)	\$ 8,770,555	\$ 4,975,225	Beginning fund balance	\$ 1,191,086	\$ -	\$ -
-	334,355	1,516,000	Revenue			
932,436	970,005	1,348,060	Intergovernmental	-	-	-
72,716	109,268	50,000	Charges for services	1,779,600	-	-
1,005,152	1,413,628	2,914,060	Fines, interest and other	77,000	-	-
			Total revenue	1,856,600	-	-
			Other sources			
-	1,974	-	Sale of fixed assets	-	-	-
14,954,700	-	-	Long-term debt proceeds	2,400,000	-	-
14,954,700	1,974	-	Total other sources	2,400,000	-	-
<b>15,219,867</b>	<b>10,186,157</b>	<b>7,889,285</b>	<b>Total resources</b>	<b>5,447,686</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
676,345	706,528	1,204,141	Salaries and wages	1,666,442	-	-
62,410	101,940	127,604	Payroll taxes	165,209	-	-
292,559	457,207	704,920	Benefits	985,883	-	-
1,031,314	1,265,675	2,036,665	Total personal services	2,817,534	-	-
			Materials and services			
421,193	433,563	127,500	Professional & technical	35,900	-	-
192,339	246,975	341,421	Facility and equipment	295,890	-	-
157,694	89,668	198,515	Other purchased services	218,337	-	-
2,313,022	656,041	262,500	Supplies	108,000	-	-
-	4,106	-	Community activities	-	-	-
28,934	56,573	51,500	Minor equipment	21,500	-	-
1,024,380	1,543,051	1,357,373	Cost Allocation	1,272,127	-	-
4,137,561	3,029,978	2,338,809	Total materials & services	1,951,754	-	-
			Capital outlay			
-	2,811,181	1,616,000	Infrastructure	-	-	-
705,838	112,000	40,000	Furniture and equipment	5,000	-	-
705,838	2,923,181	1,656,000	Total capital outlay	5,000	-	-
<b>5,874,714</b>	<b>7,218,834</b>	<b>6,031,474</b>	<b>Total expenditures</b>	<b>4,774,288</b>	<b>-</b>	<b>-</b>
			Debt service			
115,882	118,791	121,772	Principal	124,829	-	-
323,190	364,259	361,279	Interest	358,222	-	-
135,526	-	-	Issuance costs	-	-	-
574,599	483,050	483,051	Total debt service	483,051	-	-
8,770,555	2,484,273	-	Ending Fund Balance	-	-	-
-	-	291,406	Contingency	185,660	-	-
-	-	1,083,354	Reserved for Future Years	4,687	-	-
<b>\$15,219,867</b>	<b>\$ 10,186,157</b>	<b>\$ 7,889,285</b>	<b>Total requirements</b>	<b>\$ 5,447,686</b>	<b>\$ -</b>	<b>\$ -</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.



**2023-24 Highlights**

- Developed in-house splicing program allowing all phases of fiber construction and activation to be done by city staff.
- Completed three fiber to the home neighborhoods with a fourth nearly complete.
- Completion of Wilsonville and King City state broadband grant project.
- Began offering IT services as a Sherwood Broadband product.
- Provided more services to our government partners.
- Extended broadband services to the Tonquin employment area
- Extended duties to existing staff member to help support marketing efforts.
- Hired remaining operational staff members (Install Tech, and Senior Network Engineer)

**2024-25 Goals**

- Continue construction of the Fiber to the Home project.
  - Continued refining operational and construction processes to build efficiency.
  - Grow new marketing efforts to attract new customers.
  - Increase outreach to business customers in our service areas.
- Apply and obtain new state broadband grants.
- Continue to pursue new revenue opportunities.
- Continue to expand partnerships with local agencies.

**Performance Measures**

Strategy	Measures	FY22-23 Actual	FY23-24 Projected	FY24-25 Projected
Provide quality broadband services to the business community	Total number of accounts	701	1260	1760
	Number of business accounts	76	105	125
	Number of rural accounts	140	152	160
	Number of accounts churn (move outs)	24	20	30

## Personnel FTE Allocation Comparison to Prior Years

	2019-20	2020-21	2021-22	2022-23	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Actual	Actual	2023-24	2024-25	2024-25	2024-25
					Budget	Budget	Budget	Budget
Administration	16.3	16.4	18.0	16.9	17.9	16.6	-	-
Community Development	14.1	15.0	15.1	16.0	10.0	14.0	-	-
Public Safety	30.0	32.0	28.7	32.5	33.0	33.0	-	-
Community Services	21.1	21.1	20.3	22.1	22.9	21.9	-	-
Public Works Operations	12.4	11.4	11.2	11.9	17.9	12.2	-	-
General Fund Total	93.9	95.9	93.3	99.4	101.7	97.7	-	-
Water Operations	6.3	6.5	6.1	7.0	7.2	6.8	-	-
Water Capital	0.2	0.1	0.1	0.2	0.2	0.5	-	-
Water Fund Total	6.5	6.6	6.2	7.2	7.4	7.3	-	-
Sanitary Operations	2.8	3.0	3.0	2.7	2.7	2.7	-	-
Sanitary Capital	0.5	0.5	0.1	0.3	0.4	0.7	-	-
Sanitary Fund Total	3.3	3.5	3.1	3.0	3.1	3.4	-	-
Storm Operations	7.5	5.9	5.9	5.8	6.2	8.5	-	-
Storm Capital	0.7	0.2	0.1	0.4	0.4	0.3	-	-
Storm Fund Total	8.2	6.1	6.0	6.2	6.6	8.8	-	-
Transient Lodging Tax	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Public Art	-	-	-	-	-	-	-	-
Economic Development and Promotion	-	-	-	-	-	0.5	-	-
Investment	-	-	-	-	-	-	-	-
Street Operations	5.2	4.7	4.4	4.8	4.3	4.9	-	-
Street Capital	0.8	0.5	0.6	0.4	0.7	0.4	-	-
General Construction	0.5	0.3	0.3	0.2	0.3	0.2	-	-
Broadband	1.1	4.9	8.4	20.5	21.0	19.5	-	-
2000 URA Operations	0.5	0.5	0.3	0.5	-	-	-	-
2021 URA Operations	-	-	-	0.5	1.1	1.8	-	-
2021 URA Capital	-	-	0.1	0.5	0.8	0.6	-	-
Total	120.0	123.0	122.7	143.2	146.5	145.0	-	-

**Salary Schedule - Effective July 1, 2024 (There may be slight rounding differences when compared to rates reported online)**

AFSCME Represented Positions	Group Range	Minimum Hourly	Maximum Hourly	Minimum Monthly	Maximum Monthly
Library Page Recreation Assistant	500	\$ 16.27	\$ 20.62	\$ 2,819	\$ 3,574
No current positions	600	\$ 18.70	\$ 23.71	\$ 3,241	\$ 4,110
Administrative Assistant I Library Assistant I	700	\$ 20.56	\$ 26.07	\$ 3,564	\$ 4,518
Administrative Assistant II Library Assistant II Maintenance Worker I	800	\$ 23.66	\$ 30.00	\$ 4,101	\$ 5,200
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	\$ 25.77	\$ 32.68	\$ 4,467	\$ 5,664
Maintenance Worker II Police Records Specialist	1000	\$ 27.85	\$ 35.32	\$ 4,828	\$ 6,122
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 Records Management Coordinator	1100	\$ 30.08	\$ 38.14	\$ 5,213	\$ 6,610
Asset Management Specialist Assistant Planner Code Compliance Officer Engineering Technician III Lead Maintenance Worker	1200	\$ 32.48	\$ 41.19	\$ 5,630	\$ 7,139
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	\$ 36.05	\$ 45.70	\$ 6,248	\$ 7,921
Building Inspector-Plans Examiner III Senior Accountant	1400	\$ 38.57	\$ 48.91	\$ 6,686	\$ 8,477
Senior Planner	1500	\$ 41.66	\$ 52.83	\$ 7,221	\$ 9,157

# Appendix

# Financial Policies

## Salary Schedule - Effective July 1, 2024 (continued) (There may be slight rounding differences when compared to rates reported online)

SPOA Represented Positions	Group Range	Minimum Hourly	Maximum Hourly	Minimum Monthly	Maximum Monthly
Police Officer	*	\$ 35.41	\$ 45.19	\$ 6,138	\$ 7,834
Community Services Officer (CSO)	*	\$ 31.66	\$ 40.41	\$ 5,488	\$ 7,004
Non-Represented Positions	Group Range	Minimum Hourly	Maximum Hourly	Minimum Monthly	Maximum Monthly
Administrative Assistant III Confidential Legal Assistant	1100N	\$ 29.99	\$ 37.95	\$ 5,199	\$ 6,578
Human Resources Technician Payroll Financial Specialist	1200N	\$ 32.38	\$ 40.96	\$ 5,612	\$ 7,101
Desktop Support Technician Executive Assistant Human Resources Specialist	1300N	\$ 35.94	\$ 45.48	\$ 6,230	\$ 7,883
Business Systems Analyst Court Supervisor	1400N	\$ 38.46	\$ 48.66	\$ 6,666	\$ 8,435
Adult Community Center Manager Emergency Management Coordinator Fleet Supervisor Program Analyst Senior Telecommunication Technician Systems Administrator	1500N	\$ 41.55	\$ 52.57	\$ 7,202	\$ 9,112
Accounting Supervisor Art Center Manager Customer Services Supervisor Engineering Associate II Human Resources Analyst IT Analyst Network Engineer Public Works Utility Supervisor Recreation Supervisor	1600N	\$ 45.27	\$ 57.28	\$ 7,847	\$ 9,929
Civil Engineer Library Operations Supervisor Public Works Operations Supervisor Senior IT Analyst	1700N	\$ 48.89	\$ 61.86	\$ 8,474	\$ 10,723
City Recorder Economic Development Manager Finance Manager Human Resources Manager Planning Manager Police Sergeant Senior Civil Engineer Senior Network Engineer	1800N	\$ 51.84	\$ 65.60	\$ 8,986	\$ 11,371
Broadband Manager Building Official Information Technology Manager Library Manager Utility Manager	1900N	\$ 59.09	\$ 74.77	\$ 10,243	\$ 12,960
City Engineer Police Captain	2000N	\$ 66.77	\$ 84.48	\$ 11,573	\$ 14,644
Community Development Director Community Services Director Finance Director HR Director IT Director	2100N	\$ 70.76	\$ 89.54	\$ 12,265	\$ 15,520
Assistant City Manager Police Chief Public Works Director	Contract Employees				
Municipal Judge City Attorney City Manager					

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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 20% of fund revenue.

**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 as the full force and effect of law within the boundaries of the municipality to which it applies.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SFR** - Single Family Residential.

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

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

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

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

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

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

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

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

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

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

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

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

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

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