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# CITY OF SHERWOOD

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BY 2025-2027 ADOPTED BUDGET



# City of Sherwood Biennial Budget

For the Budget Period

July 1, 2025 - June 30, 2027

## CITY COUNCIL:

Tim Rosener, *Mayor*

Kim Young, *Council President*

Renee Brouse, *Council Member*

Taylor Giles, *Council Member*

Keith Mays, *Council Member*

Doug Scott, *Council Member*

Dan Standke, *Council Member*

## BUDGET COMMITTEE:

Kady Strode, *Chair*

Matt Kaufman, *Vice Chair*

Brian Fairbanks

Lana Painter

Thomas Sherwood

Nancy Taylor

Aaron Wiebe

## CITY STAFF:

Craig Sheldon, *City Manager*

David Bodway, *Finance Director*



*Home of the Tualatin River National Wildlife Refuge*

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sherwood**

**Oregon**

For the Fiscal Year Beginning

**July 1, 2024**

*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, 2024.*

*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 biennial budgets for the City as a whole, each fund, division, and program in the City.

### **Appendix**

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

### **Sherwood City Manager Budget Message** **Biennial Years 2025-27** **May 22, 2025**

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

I am proud to present the City of Sherwood's first biennial budget for Fiscal Years 2025–2027. This marks a significant milestone, offering a more strategic and long-term approach to fiscal planning and service delivery.

Despite a challenging financial environment, this budget establishes a strong foundation for preserving core services, advancing City Council priorities, and ensuring long-term fiscal sustainability. It was developed with careful consideration of current economic conditions, including persistent inflation and uncertainties around key revenue sources. As a result, we made several difficult but necessary decisions to reduce expenditures responsibly and sustainably.

Sherwood faces declining revenue from photo enforcement, slowing private development, reduced state-shared revenues, and flat franchise fees, all while demand for City services continues to grow. At the same time, costs related to employee compensation, infrastructure maintenance, and general service delivery continue to rise. These pressures have required reductions in staffing and operating budgets, which may lead to service delays, reduced capacity, and added strain on employees. However, these adjustments were made strategically to protect essential services and support the City's long-term resilience.

Thanks to Sherwood's conservative fiscal practices and robust five-year forecasting model, this proposed biennial budget is balanced, both as required by state law and in accordance with the City's financial policies. It is structurally sound, with ongoing revenues aligned with ongoing expenditures. While we will continue to monitor and adjust to economic shifts, this budget reflects a disciplined and forward-looking approach to meeting current needs while planning for the future.

The City Council's adopted goals provide the framework for aligning daily operations with long-term community priorities, ranging from Economic Development, Infrastructure, Livability & Workability, Public Safety, Fiscal Responsibility to Citizen Engagement. This budget reflects the Council's commitment to addressing Sherwood's evolving needs.

In addition to the General Fund, the City manages several enterprise funds including Water, Wastewater, Stormwater, Broadband, and Streets, which are supported by user rates rather than property taxes. Though these funds also face inflationary pressures, annual rate reviews and adjustments help ensure continued investment in maintenance, compliance, and reliable service delivery.

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 BY2025-27 for all funds is \$263.7 million. When comparing FY2024-25 to the first year of the biennial budget, the year-over-year increase is 24.4%, and when comparing the first year to the second year of the biennial budget, the change is a decrease of 5.8%.

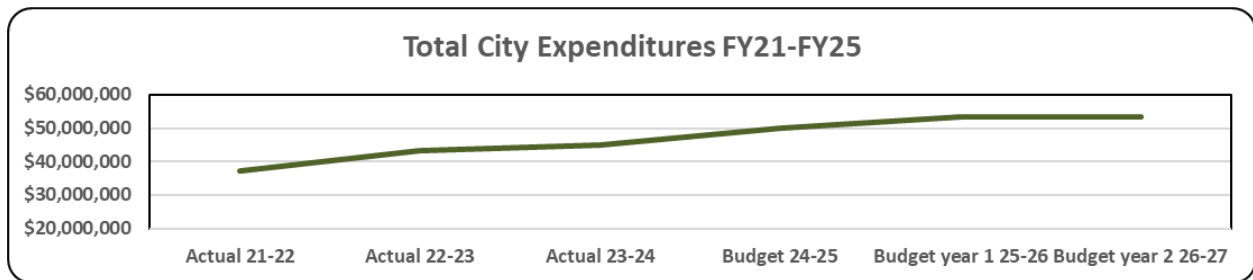
Within the proposed biennial budget, Personal Services in total is \$49.9 million. In the first year of the biennium, Personal Services accounts for \$24.3 million, an increase of 5.2% over FY2024-25. In the second year of the biennium, Personal Services accounts for \$25.6 million, an increase of 5.4% over the first year. Personal Services includes all salaries and wages, payroll taxes and employee benefits.

Budget in Brief				
	2024-25 Budget	Biennial		2025-27 Total Proposed
		2025-27 1st Year	2025-27 2nd Year	
Expenditures				
General Fund				
Administration	\$ 3,786,303	\$ 3,792,887	\$ 3,833,349	\$ 7,626,236
Community Development	2,517,154	2,100,551	2,309,791	4,410,342
Police Services	6,982,818	7,249,078	7,652,008	14,901,086
Community Services	3,198,656	3,322,918	3,495,784	6,818,702
Public Works	4,054,217	3,295,255	3,154,442	6,449,697
Transfers Out	105,000	127,400	129,500	256,900
<b>Subtotal General Fund</b>	<b>20,644,148</b>	<b>19,888,089</b>	<b>20,574,875</b>	<b>40,462,964</b>
General Construction Fund	1,371,986	562,087	521,327	1,083,414
Public Art Fund	150,501	-	-	-
Economic Development & Promotion Fund	188,187	176,864	184,526	361,390
Transient Lodging Tax Fund	155,000	182,000	185,000	367,000
Grants Fund	215,455	105,210	85,019	190,229
Street Operations Fund	3,168,499	3,551,156	3,491,925	7,043,081
Investment Fund	341,410	-	-	-
Street Capital Fund	4,803,916	3,058,755	2,651,779	5,710,534
<b>Subtotal General Govt. Funds</b>	<b>31,039,102</b>	<b>27,524,160</b>	<b>27,694,452</b>	<b>55,218,612</b>
Water Enterprise Fund	8,033,777	8,508,980	8,825,457	17,334,437
Sanitary Enterprise Fund	2,730,582	1,531,149	3,309,086	4,840,235
Storm Enterprise Fund	2,889,244	3,729,615	2,979,067	6,708,682
Telecommunications Fund	5,256,839	12,098,469	10,583,563	22,682,032
<b>Subtotal Enterprise Funds</b>	<b>18,910,442</b>	<b>25,868,213</b>	<b>25,697,173</b>	<b>51,565,386</b>
<b>Total All Funds</b>	<b>\$ 49,949,544</b>	<b>\$ 53,392,373</b>	<b>\$ 53,391,625</b>	<b>\$ 106,783,998</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. Within the proposed biennial budget, Materials and Services (M&S) in total is \$26.5 million. In the first year of the biennium, M&S accounts for \$13.1 million, a decrease of 2.2% over FY2024-25. In the second year of the biennium, M&S accounts for \$13.4 million, an increase of 2.3% over the first year.

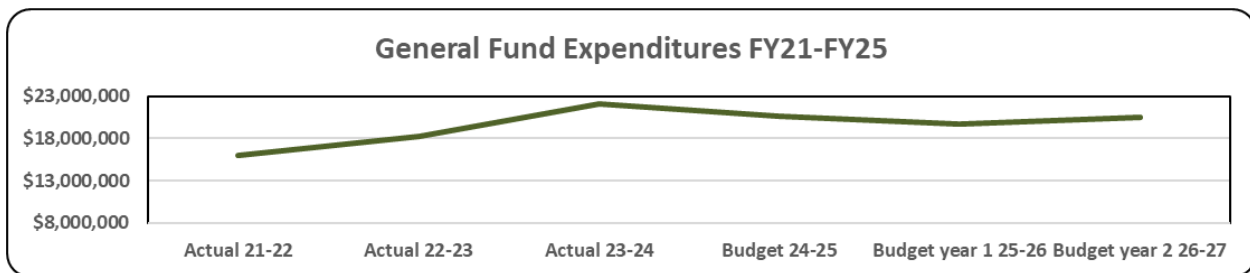
Capital Outlay consists of vehicle and large equipment purchases as well as infrastructure improvements within the General Construction, Water, Storm and Streets funds. Within the proposed biennial budget, Capital Outlay in total is \$21.2 million. In the first year of the biennium, Capital Outlay accounts for \$11.9 million, an increase of 36.5% over FY2024-25. In the second year of the biennium, Capital Outlay accounts for \$9.3 million, a decrease of 21.5% over the first year. Within the proposed biennial budget, Debt Service, the payment of outstanding financing for capital improvements in total is \$7.1 million. In the first year of the biennium, Debt Service accounts for \$3.1 million, an increase of 14.8% over FY2024-25. In the second year of the biennium, Debt Service accounts for \$4.0 million, an increase of 29.0% over the first year.

Total expenditures in the proposed biennial budget are \$107.0 million. In the first year of the biennium, total expenditures are \$53.5 million, an increase of 7.0% over FY2024-25. In the second year of the biennium, total expenditures are \$53.4 million, a slight decrease over the first year.



### 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.



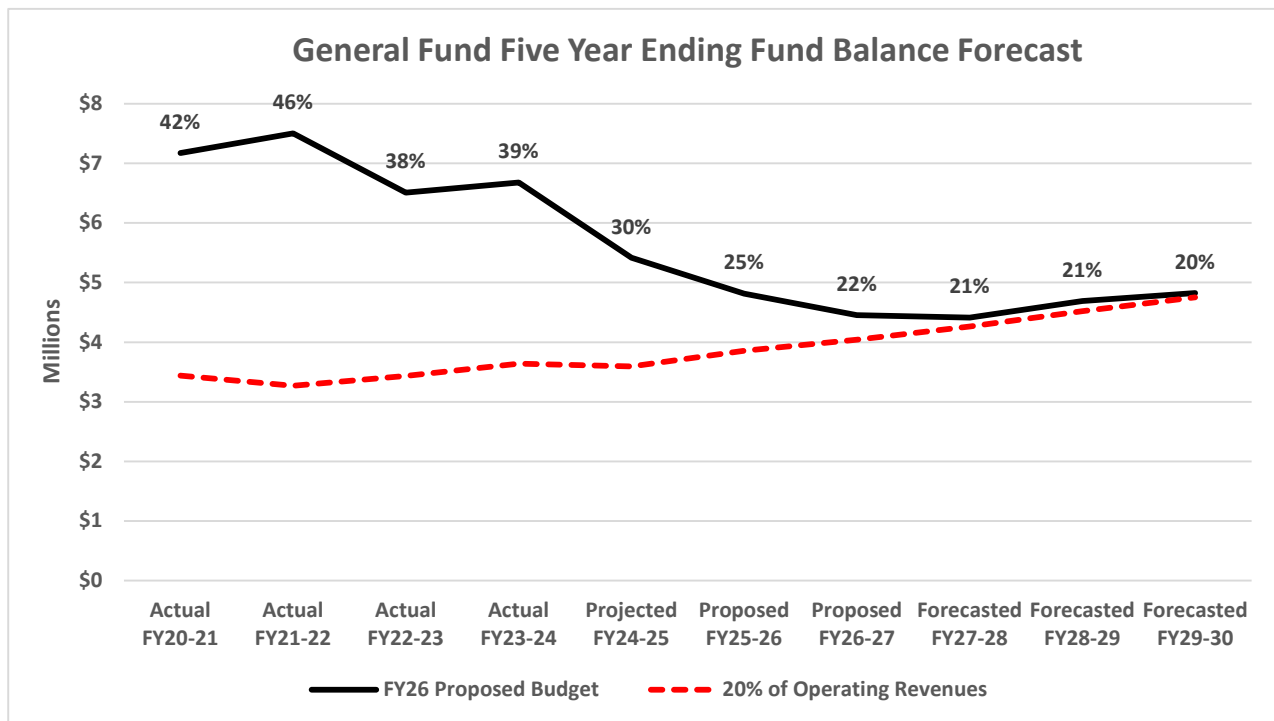
Within the proposed biennial budget for the General Fund, total Personal Services is \$34.3 million. In the first year of the biennium Personal Services is \$16.7 million, a 0.4% decrease over FY2024-25, and in the second year of the biennium Personal Services is \$17.6 million, a 5.3% increase over the first year. Within the proposed biennial budget total M&S is \$5.0 million. In the first year of the biennium M&S is \$2.4 million, a 19.1% decrease over FY2024-25, and in the second year of the biennium M&S is \$2.6 million, a 5.9% increase over the first year. Within the proposed biennial budget, total Capital Outlay is \$1.0 million. In the first year of the biennium Capital Outlay is \$0.7 million, a 17.0% decrease over FY2024-25, and in the second year of the biennium Capital Outlay is \$0.3 million, a 50.4% decrease over the first year. 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 3.5% in the proposed General Fund expenditures biennium 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 \$611,632 while adhering to the City Council fiscal policy of retaining 20% of our operating revenues in our ending fund balance each year.

### 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 2025, the City’s biennium required contribution PERS rates were changed: 29.39% for Tier 1 and Tier 2 employees, 24.39% for OPSRP General Services and 29.66% 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 1.1%. This is in addition to the assumed 3% increase.
- With the completion of construction on Tualatin-Sherwood Road and the new design of the intersection, traffic revenues have declined. This budget and forecast reduce future revenue because of the new design.



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 FY2025-27 is projected to be 22%, which exceeds our financial goal. The five-year forecast shows a projected ending fund balance of 20%.
- The forecasted General Fund balance at the end of FY29-30 is \$4,824,704. Built into the forecast is the city's asset replacement plan for Fleet, Parks and Facilities. Those costs amount to \$1,691,670. Additionally, deficit spending occurs from July 1<sup>st</sup> through November 1<sup>st</sup> every year in the General Fund. Property taxes, a major source of revenue for the General Fund, do not start coming in until the middle of November. Deficit spending in FY24-25 amounted to \$3,206,069 during this time frame.

<b>20% Financial Policy</b>	\$ 4,824,704
<b>Asset Replacement</b>	(1,691,670)
<b>Deficit Spending</b>	(3,206,069)
<b>Total</b>	<u><u>\$ (73,035)</u></u>

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

	Biennial Budget	
	Proposed 1st Year	Proposed 2nd Year
Operating Revenue	\$ 19,287,514	\$ 20,153,259
Operating Expenses	19,278,457	20,032,829
	9,057	120,430
Less One-Time Expenses Net	(609,632)	(542,046)
Change in Fund Balance	\$ (600,575)	\$ (421,616)

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.
- The Sherwood Police Department is working with the Drug Enforcement Administration (DEA) and is starting to receive 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 BY2025-27 is improvements to Arrow Street, Edy Road and Washington 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 BY2025-27 is for Murdock Park Improvements and Restroom. Other projects include hiring a consultant for the Lot Adjacent to the Art Center and Trail Network Expansion Improvements (Infill projects).

### 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 6.2 mgd (million gallons per day) per basin, to 9.7 mgd per day, updating the Water Master Plan and water line replacement.

### Sanitary and Stormwater Funds

An increase of 2% in rates for both the city sewer and stormwater rates are in this proposed budget, with the exception of city sewer commercial rates increasing by 5%. Sanitary projects include the Rock Creek Trunk Capacity Upgrade Phase II, Brookman Sanitary Trunkline construction and updating the Sanitary Sewer Master Plan. Stormwater included funds for facility improvements and updating the Stormwater Master Plan.

### 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. 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 137 Full Time Equivalent (FTE) positions, a decrease of 8.0 budgeted FTE positions from the current workforce. For a complete list of staffing reductions, see page 118 of this document.

Within the proposed biennial budget, Total Personnel Services costs are \$34.3 million for the General Fund and \$49.9 million for all funds. In the first year of the biennium, Personnel Services in the General Fund will decrease by 0.4% over FY2024-25 and will increase by 5.3% in the second year of the biennium when compared to the first year. In the first year of the biennium, Personnel Services for all funds will increase by 5.1% over FY2024-25, and will increase by 5.3% in the second year of the biennium when compared to the first year.

Key personnel services cost increases in this proposed budget are as follows:

In the first year of the biennium, increases in salaries result from cost-of-living increases, as salaries will be increasing by 2.8% for all employees.

PERS rates are set for a biennium period and will be changing for this upcoming budget period. The City currently pays between 30.39% and 35.66% of salaries towards retirement for each eligible employee. This amount includes the employer and the employee share of PERS for all employees.

I want to express my sincere appreciation to the Sherwood City Council and Budget Committee for their guidance and continued service to our community. Your thoughtful input has strengthened this document and ensured alignment with our shared values. The budget is more than a financial plan - it tells the story of our city's priorities, challenges, and aspirations. The Committee's approval reflects strong community support and confidence in Sherwood's direction.

Special thanks to David Bodway and the Finance Department for their outstanding work coordinating this budget, and to the entire Senior Leadership Team and City staff for their dedication and professionalism. This budget is the result of a collaborative effort and more importantly, a shared dedication to serving the Sherwood community.

As Sherwood grows and evolves, this budget reaffirms our focus on sound financial management, operational efficiency, and delivering high-quality services that reflect the values of our community. We remain committed to responsibly stewarding the public resources entrusted to us.

Respectfully Submitted,



Craig Sheldon  
Sherwood City Manager

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

- Split out performance measures by year versus combining the biennium together.
- Update presentation of beginning fund balance for each fund.
- Update the presentation of contingency for the funds that have this included.
- Update the presentation of reserved for future years for each fund.

### 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*

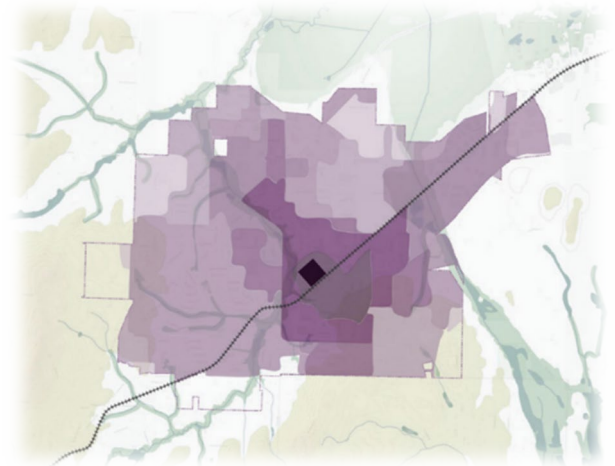


*Original Smockville plot, 1889*

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, 2024, the City is four and a half square miles and has a population of 20,781.



*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

#### Cities

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

#### Airports, Rail Stations

Portland International Airport	30 miles
Hillsboro Airport	17 miles
Portland Union Station	18 miles

#### Recreational Areas

Oregon Coast	80 miles
Mt. Hood Ski Areas	70 miles
Central Oregon	165 miles

#### Public Universities

Portland State University	16 miles
Oregon State University	75 miles
University of Oregon	102 miles

## Location

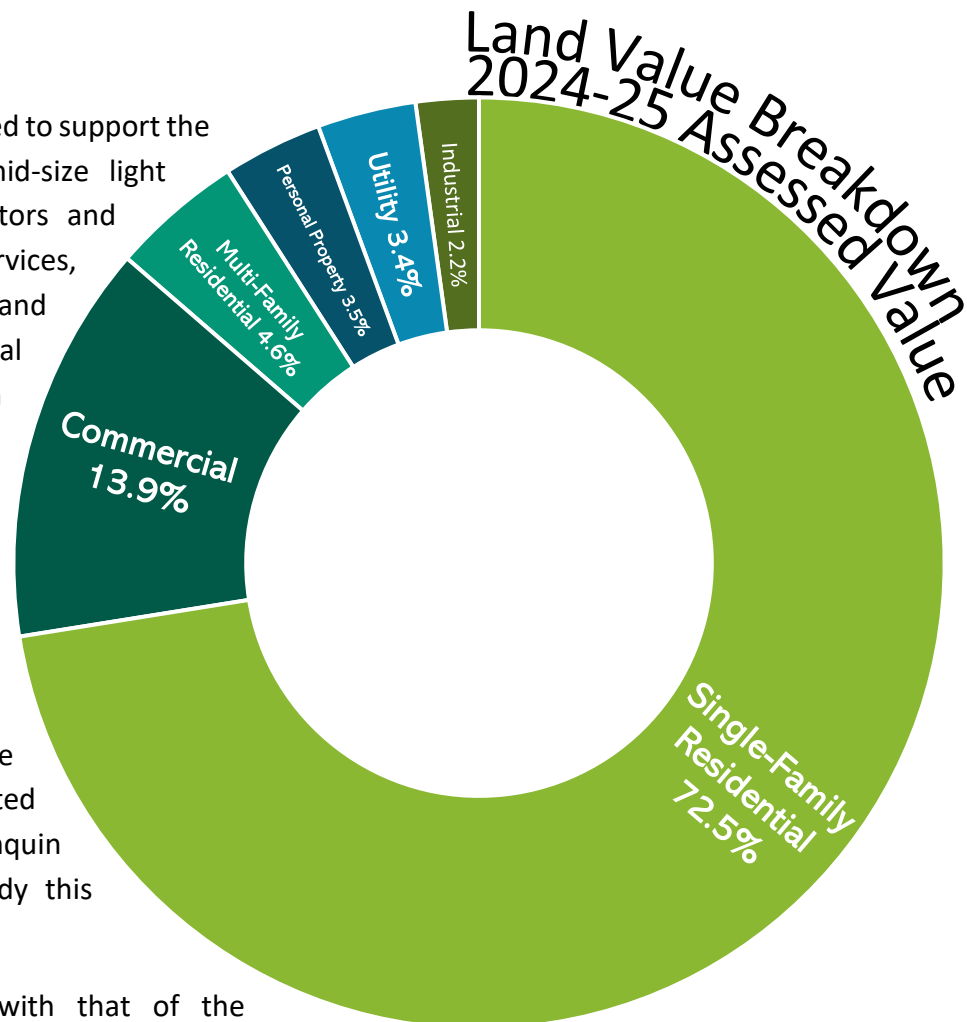
Sherwood's City limits span four and a half square miles along State Highway 99W via Interstate 5. The rapidly growing city is part of the Willamette Valley, located in southwest Washington County. Sherwood is the home of the Tualatin River National Wildlife Refuge to the north, bordered by Yamhill County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



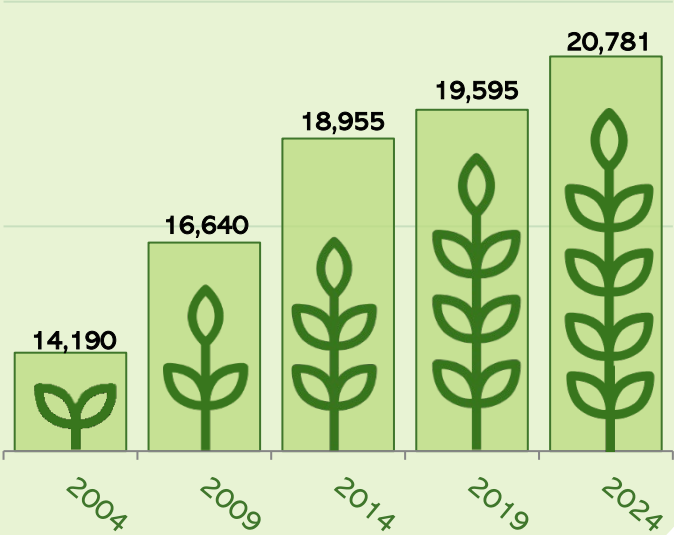
Age 60+	15.43%
Age 45-59	28.69%
Age 20-44	24.06%
Age 0-19	31.82%

Demographics

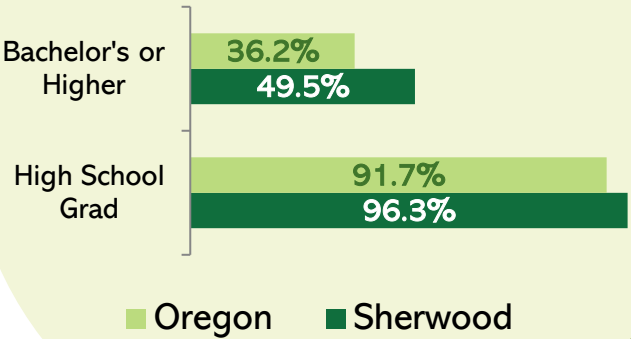
Over the last two decades, Sherwood has been one of the faster growing communities in the State. Between 2004 and 2024, the population has increased 46.4%. Sherwood has an average of 2.9 people per household, compared to 2.5 in Oregon as a whole. 49% of Sherwood’s population is female, compared to 50% in Oregon as a whole.

60% of the homes in Sherwood are less than 30 years old. Owner-occupied homes represent 73% of the community, as opposed to 59% of Oregon as a whole.

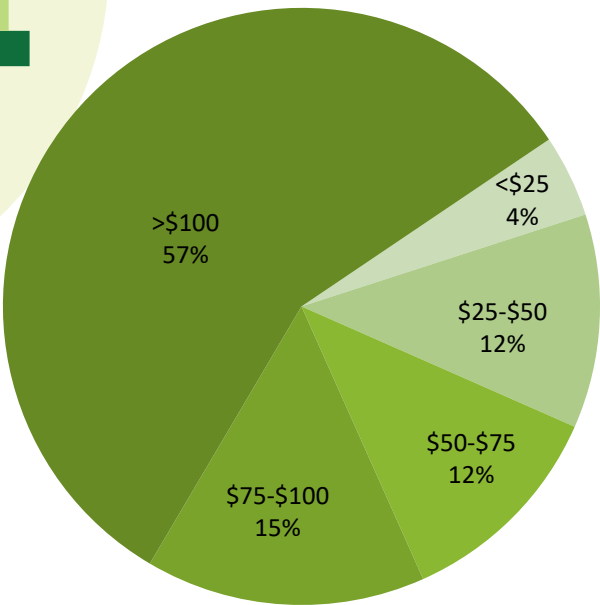
City of Sherwood Population



Population Age 25 and Over

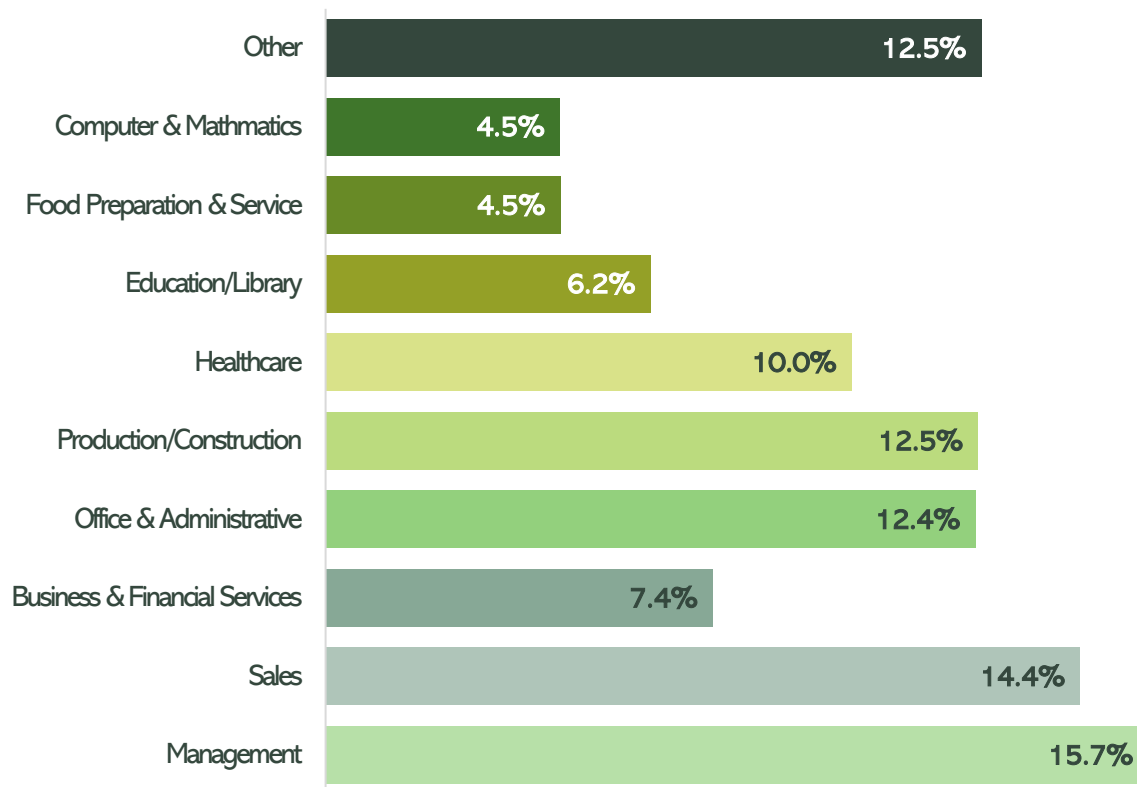


Household Income Distribution (\$'s in thousands)



Population Age Distribution

## Job Types Held by Sherwood Citizens



PRINCIPAL EMPLOYERS		
Employer	2025	
	Employees	% of Total City Employment
Wal-Mart Stores, Inc.	276	5%
Allied Systems Company	250	4%
Lam Research Corporation	200	3%
Target Store T1868	193	3%
Northwest Natural Gas Company	185	3%
Treske Precision Machining	150	3%
Sundt Construction, Inc.	150	3%
Safeway #1800	149	3%
PNW Flatwork, Inc	140	2%
Showplace Landscape Services	135	2%
Total employees	5815	
Source: City of Sherwood Business License Database		

PRINCIPAL TAXPAYERS CURRENT YEAR AND TEN YEARS AGO						
Taxpayer	2025			2015		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Wilshire Sherwood Owner LLC	\$47,421,520	1	0.9%			
Portland General Electric	46,782,890	2	0.9%	\$23,280,000	1	1.6%
Rhino Holdings Sherwood, LLC	26,161,040	3	0.5%			
WalMart Stores, Inc	26,723,741	4	0.5%			
Mountain High Apartment LLC & TSL Sherwood, LLC	22,785,400	5	0.4%			
Big Sunfield Lakes OR, LLE	21,789,500	6	0.4%	16,213,470	4	1.1%
Sherwood Commerce Center LLC	12,227,350	7	0.2%			
Target Corporation	21,000,522	8	0.4%	16,242,715	3	1.1%
Lipt SW Cedard Brook Way LLC	18,248,270	9	0.4%			
Northwest Natural Gas Co	19,338,980	10	0.4%			
MGP X Properties LLC	N/A			19,256,520	2	1.3%
Creekview Crossing SPE LLC	N/A			13,578,460	5	0.9%
Allied Systems Company	N/A			11,319,760	6	0.8%
Juniper Ridge Investments	N/A			10,904,570	7	0.7%
Home Depot USA, Inc.	N/A			10,055,308	8	0.7%
FPWL Sherwood LLC	N/A			9,633,730	9	0.6%
Comcast Corp	N/A			9,546,700	10	0.6%
	<u>\$262,479,213</u>		<u>3.3%</u>	<u>\$127,662,133</u>		<u>7.8%</u>

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.

## Pillar 1: Economic Development

### Goals:

- ◊ *Promote Strong Diverse Economic Growth Opportunities*
- ◊ *Support New Commercial and Industrial Development in Targeted Employment Areas*
- ◊ *Encourage Balancing of Sherwood's Tax Base*
- ◊ *Bring Jobs to Sherwood that Provide Wages that Allow People to Live and Work in Sherwood*
- ◊ *Continue Revitalization of Old Town by Exploring Tools that Encourage it's Distinctive Character*

<b>Deliverables:</b>	<b>Deliverable Time Frame</b>		
	2025/26	2026/27	2027/28
<b>Promote Strong Diverse Economic Growth Opportunities</b>			
<i>Improve Development Code to Promote Stronger Economic Development</i>	X	X	
<i>Explore economic development opportunities utilizing Sherwood's broadband service as an asset</i>	X	X	X
<b>Support New Commercial and Industrial Development in Targeted Employment Areas</b>			
<i>Maintain and facilitate collaborations with schools on programmatic and facility partnerships</i>	X	X	X
<i>Actively explore out-of-state and out-of country industry prospects</i>	X	X	X
<i>Explore financing options available to support necessary infrastructure for economic development</i>	X	X	X
<i>Pursue development in Sherwood west that includes a broad housing mix, and affordable housing options, hospitality and leisure options, and pedestrian friendly configuration.</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>Explore potential use of incentives (expedited review, financial tools/URA)</i>	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	

## Pillar 2: Infrastructure

### Goals:

- ◊ *Build Key Pedestrian Connectors (Including Between Sherwood East and West and Cedar Creek Pedestrian Wildlife Undercrossing)*
- ◊ *Support major intersection improvements*
- ◊ *Continue to invest in Sherwood Broadband Utility as an Important Infrastructure for Sherwood and Beyond*
- ◊ *Continue Steps to Develop a New Public Works Facility*
- ◊ *Undertake Important Facility and Infrastructure Master Plans*

<b>Deliverables:</b>	<b>Deliverable Time Frame</b>		
	2025/26	2026/27	2027/28
<b>Build Key Pedestrian Connectors</b>			
<i>Construct Pedestrian Bridge Over Highway 99</i>	X	X	
<i>Cedar Creek Pedestrian Wildlife Undercrossing</i>	X	X	
<b>Support major intersection improvements</b>			
<i>Complete design of Chapman/99w Intersection</i>			
<b>Continue to invest in Sherwood Broadband Utility as an Important Infrastructure for Sherwood and Beyond</b>			
<i>Complete Sherwood Broadband Fiber to the Home Build Out</i>	X	X	X
<i>Explore grant opportunities for broadband expansion/enhancement</i>	X	X	X
<b>Continue Steps to Develop a New Public Works Facility</b>			
<i>Identify Funding Sources</i>	X	X	X
<i>Design for Brownfield Clean Up Project</i>	X	X	X
<b>Undertake Important Facility and Infrastructure Master Plans</b>			
<i>Update 2014 Transportation Master Plan</i>	X	X	X
<i>Update 2015 Water Master Plan</i>	X	X	X
<i>Update 2016 Storm Master Plan</i>	X	X	X
<i>Update 2016 Sanitary/Sewer Master Plan</i>	X	X	X

**Pillar 3: Livability & Workability**

**Goals:**

- ◇ *Support and Promote Community Wellbeing*
- ◇ *Work to Improve the Interconnectivity and Walkability of the Trail System*
- ◇ *Promote and Monitor Diverse Housing that will Accommodate a Wide Variety of Life Stages and Needs*
- ◇ *Evaluate opportunities to promote environmental initiatives that are achievable and impactful*
- ◇ *Invest in Community Enhancements, Parks and Public Spaces*

<b>Deliverables:</b>	<b>Deliverable Time Frame</b>		
	2025/26	2025/26	2026/27
<b>Support and Promote Community Wellbeing</b>			
<i>Improve Access to Mental Health Resources for the Community</i>	X	X	X
<b>Work to Improve the Interconnectivity and Walkability of the Trail System</b>			
<i>Explore trail connectivity improvements as part of TSP update</i>	X	X	
<i>Cedar Creek Trail/Ice Age Tonquin Trail</i>	X	X	X
<i>Analyze trail requirements for new development</i>	X	X	
<b>Promote and Monitor Diverse Housing that will Accommodate a Wide Variety of Life Stages and Needs</b>			
<i>Outreach to development community to discuss industry trends</i>	X	X	
<i>Discuss housing industry trends and put forth action items as needed</i>	X		
<i>Actively Participate, as Needed, with Legislature and Rule Making Committees</i>	X	X	X
<b>Evaluate opportunities to promote environmental initiatives that are achievable and impactful</b>			
<i>Practice environmental stewardship where financially feasible and economically viable</i>	X		
<i>Review benefits and topics of a Climate Action Plan (what would be the scope, and required research)</i>	X		
<i>Review benefits and offer perspectives for amending City tree code</i>	X	X	
<b>Invest in Community Enhancements, Parks and Public Spaces</b>			
<i>Identify and prioritize investments in public art</i>	X	X	X
<i>Review use of TLT funds</i>	X	X	
<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

**Pillar 4: Public Safety**

**Goals:**

- ◇ *Continue Police Career Cycle Planning*
- ◇ *Encourage Pedestrian, Bicycle and Driver Safety*
- ◇ *Enhance Overall Community Safety*

<b>Deliverables:</b>	<b>Deliverable Time Frame</b>		
	2025/26	2026/27	2027/28
<b>Continue Police Career Cycle Planning</b>			
<i>Programs to Recruit and Retain Officers</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>Evaluate further measures that can be taken to expand pedestrian safety, primarily in school zones</i>	X		
<i>Establish Traffic Safety Advisory Board</i>	X		
<b>Enhance Overall Community Safety</b>			
<i>Discuss need for increased law enforcement coverage-MHRT</i>	X	X	
<i>Proactively review law enforcement needs for planned Sherwood West area</i>	X	X	X
<i>Evaluate financial impact and opportunities from opioid settlement dollars</i>	X		

**Pillar 5: Fiscal Responsibility****Goals:**

- ◇ *Pursue, Evaluate and Position the City to Maximize Available Revenue Sources*
- ◇ *Invest in Business Process Improvements to Improve Efficient Service Delivery to Sherwood Residents*
- ◇ *Be Transparent and Proactive in the Regular Reporting of the City's Fiscal Condition*
- ◇ *Explore opportunities for technological enhancements/innovation*

<b>Deliverables:</b>	<b>Deliverable Time Frame</b>		
	2025/26	2026/27	2027/28
<b>Pursue, Evaluate and Position the City to Maximize Available Revenue Sources</b>			
<i>Pursue Federal and State Grants</i>	X	X	X
<i>Explore current and prospective revenue opportunities</i>	X	X	X
<b>Invest in Business Process Improvements to Improve Efficient Service Delivery to Sherwood Residents</b>			
<i>Actively pursue best-practice and innovative efforts in financial management</i>	X	X	X
<i>Comprehensive review of strategies to mitigate inflationary pressures on capital and operating budgets</i>	X	X	X
<i>Explore process improvements, collaboration and efficiency opportunities</i>	X	X	X
<i>Identify Long Term Sustainable Funding Model for Library</i>	X	X	X
<b>Be Transparent and Proactive in the Regular Reporting of the City's Fiscal Condition</b>			
<i>Evaluate Open Gov to Ensure it's Effectiveness as a Tool for City's Website</i>	X		
<b>Explore opportunities for technological enhancements/innovation</b>			
<i>Utilize staff and expert outside assistance to evaluate opportunities for technological efficiencies</i>	X	X	X

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

- ◇ *Improve Effective Communication to Modernize City-Wide Interaction*
- ◇ *Apply an Organizational Lens of Diversity, Equity, Inclusion, and Accessibility When Offering Services and Amenities to our Citizens*
- ◇ *Engage Youth in Local Government*

<b>Deliverables:</b>	<b>Deliverable Time Frame</b>		
	2025/26	2026/27	2027/28
<b>Improve Effective Communication and Citizen Engagement</b>			
<i>Develop and Implement Branding Communication and Marketing Strategies</i>	X	X	X
<i>Update Citizen Academy Program</i>	X	X	X
<b>Apply an Organizational Lens of Diversity, Equity, Inclusion, and Accessibility When Offering Services and Amenities to our Citizens</b>			
<i>Develop standards, KPIs and benchmarks for inclusionary events and activities for all residents</i>	X	X	X
<b>Engage Youth in Local Government</b>			
<i>Youth Advisory Board</i>	X	X	X

## Long-Range Operating Financial Plans

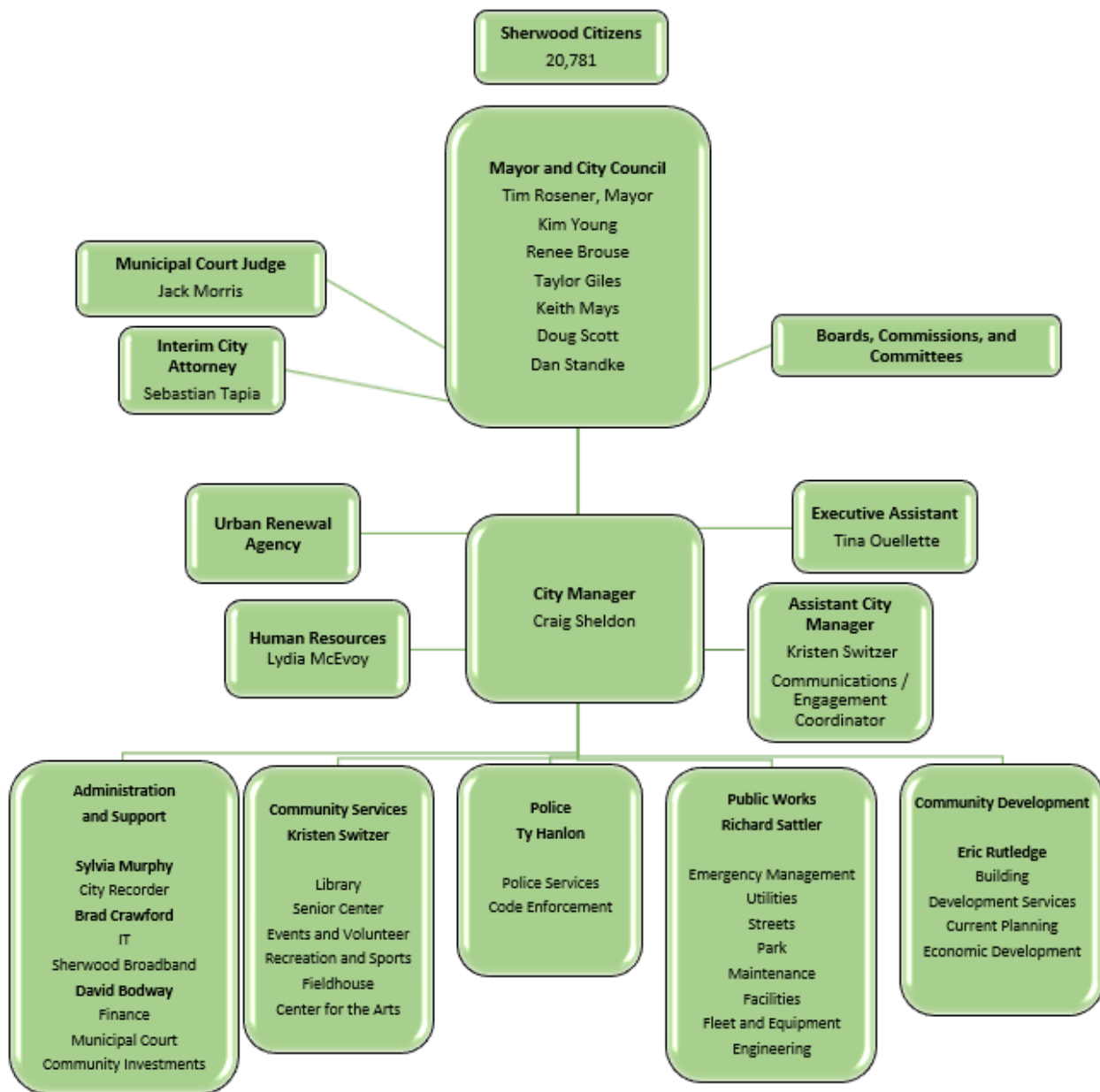
Rooted in the financial policies, long-range operating financial plans are developed to be conservative in nature to address the financial vulnerabilities of the city while bolstering the City's overarching goals and projects. The goal of these policies is to provide the financial stability needed to 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 biennial 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. The forecast is continuously changing as new information becomes available.

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

Future issues that may have financial impacts on the City:

- Cost to maintain services outpacing resources
- Biennial PERS rate increases
- Medical premium increases
- Funding for infrastructure
- Inflation
- Contract negotiations with the City's three bargaining units



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

## Budget Process

The biennial budget is one of the most important and informative documents City officials will use. In simple terms, the City's biennial budget is a financial plan for two fiscal years. The budget shows the estimated costs of expenditures (items or services the city plans to purchase in the coming fiscal years) 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.

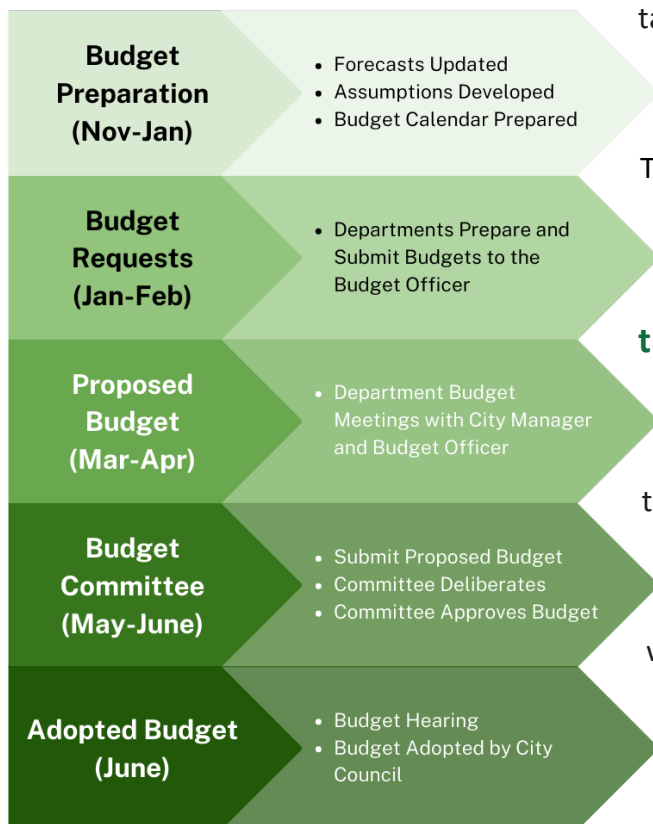
The City's fiscal year begins July 1 and ends June 30.

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

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

Work on the biennial 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 Biennial 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 presenting the proposed biennial 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 biennial 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 biennial budget document is presented to the Budget Committee for review. The public is given the opportunity to comment on the proposed biennial budget during the meeting.

### **Committee Approves the Budget:**

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

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

### **Publish Notice of Public Hearing:**

After the biennial 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 biennial budget prior to June 30th. The biennial 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 biennium, 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 biennium, 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

General Government Funds						
Appropriation Level	General Fund (Major)	General Construction (Non-Major)	Debt Service (Non-Major)	Grants, TLT, Public Art, Economic Development and Promotion, Community Investment Funds (Non-Major)	Street Operations (Major)	Street Capital (Major)
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

Fund Structure, Appropriation Level, and Major/Non-Major Fund Designation - Continued				
Proprietary Funds				
Appropriation Level	Water (Major)	Sanitary (Major)	Stormwater (Major)	Broadband (Major)
Operations	X	X	X	
Capital	X	X	X	
Broadband				X
Debt Service	X	X	X	X
Transfers Out	X	X	X	X
Contingency/Reserve	X	X	X	X

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

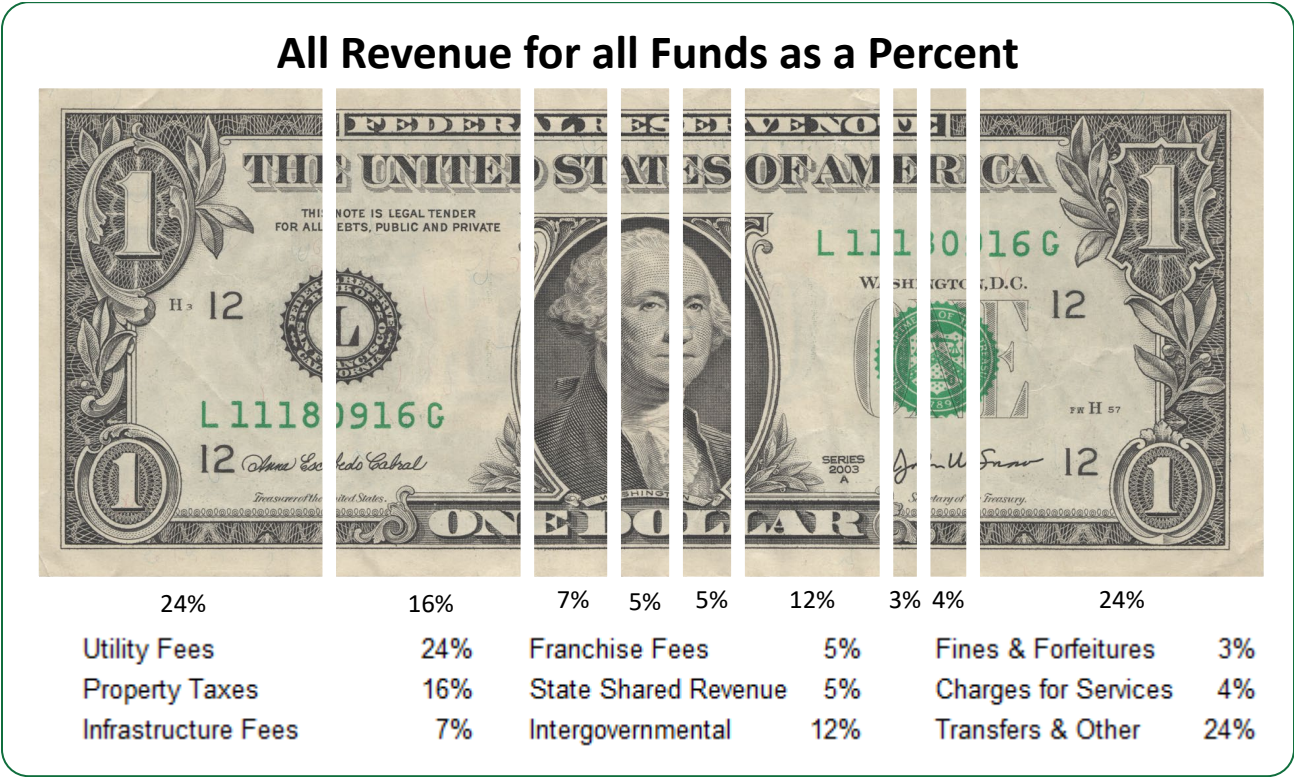
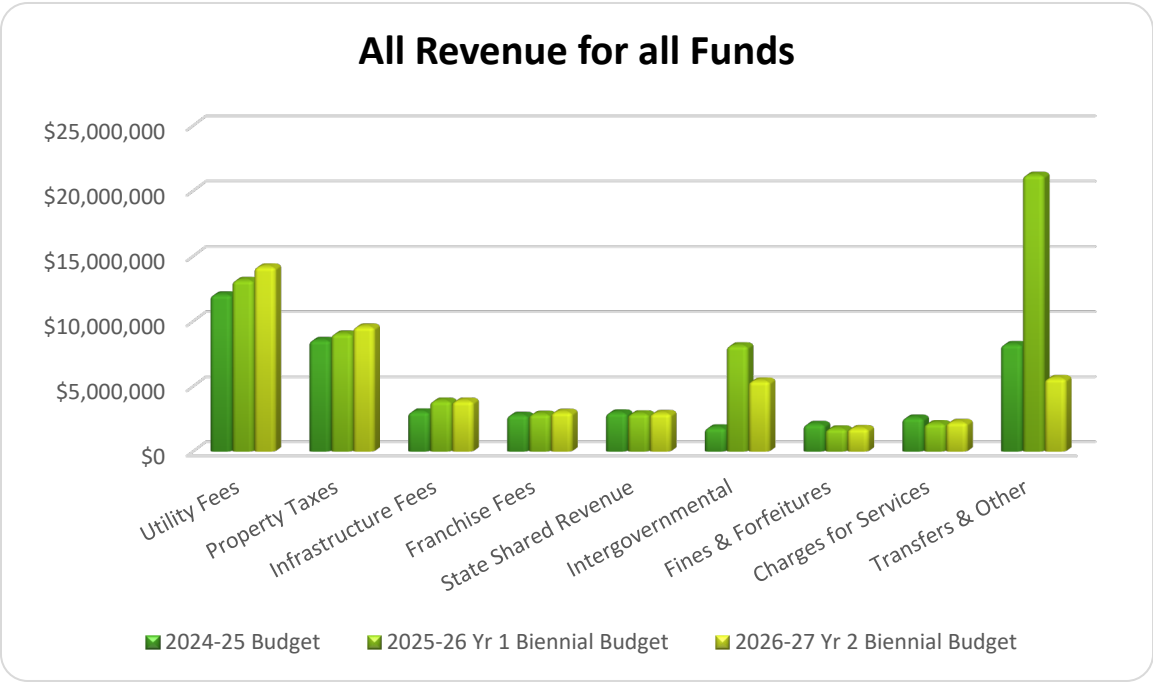
## City-Wide Revenue Summary by Source

### Summary of Resources by Source

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Biennial Budget		Total Budget 2025-27
				1st Year 2025-26	2nd Year 2026-27	
Utility Fees	\$ 11,930,207	\$ 12,313,181	\$ 12,056,940	\$ 13,168,200	\$ 14,201,041	\$ 27,369,241
Taxes	7,450,324	8,009,568	8,559,149	9,051,042	9,595,583	18,646,625
Infrastructure Fees	3,938,761	5,071,054	3,057,817	3,891,442	3,891,442	7,782,884
Franchise Fees	2,415,789	2,668,203	2,803,000	2,883,731	3,035,567	5,919,298
State Shared Revenue	2,878,944	2,850,425	2,981,500	2,910,990	2,943,264	5,854,254
Intergovernmental	7,100,150	3,403,031	1,829,090	8,141,128	5,429,943	13,571,071
Fines and Forfeitures	1,151,486	1,786,811	2,103,400	1,754,300	1,779,200	3,533,500
Charges for Services	3,482,675	2,303,202	2,589,488	2,157,291	2,258,161	4,415,452
Licenses and Permits	93,924	102,954	85,500	195,500	198,500	394,000
Interest and Other Revenue	1,316,501	3,324,620	3,179,705	4,466,919	4,364,184	8,831,103
Transfers In	1,548,111	6,092,192	1,982,903	1,064,410	1,068,549	2,132,959
Sale of Fixed Assets	53,667	3,088	-	-	-	-
Capital Lease Proceeds	54,750	28,335	-	-	-	-
Debt Proceeds	-	-	3,000,000	15,500,000	-	15,500,000
Total Current Resources	43,415,290	47,956,663	44,228,492	65,184,953	48,765,434	113,950,387
Beginning Fund Balance	66,099,371	62,978,823	69,787,788	70,578,082	82,313,743	70,578,082
<b>Total Resources</b>	<b>\$109,514,661</b>	<b>\$110,935,486</b>	<b>\$ 114,016,280</b>	<b>\$ 135,763,035</b>	<b>\$ 131,079,177</b>	<b>\$ 184,528,469</b>

### Detail of Transfers between Funds

Transfer From:		Transfer To:			
Fund		General Fund	Public Art	Economic Development & Promotion	Street Capital
1	General Fund	\$ -	\$ 85,634	\$ 171,266	\$ -
2	TLT Fund	367,000	-	-	-
3	Grants Fund	9,059	-	-	-
4	Street Operations Fund	-	-	-	1,500,000
5	Street Capital Fund	-	-	-	-
Total		<u>\$ 376,059</u>	<u>\$ 85,634</u>	<u>\$ 171,266</u>	<u>\$ 1,500,000</u>
<b>Purpose:</b>					
1	Transfer for recently created city funds				
2	Transfer to support Center for the Arts				
3	Transfer for administrative costs incurred				
4	Transfer for capital Projects				



### 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.

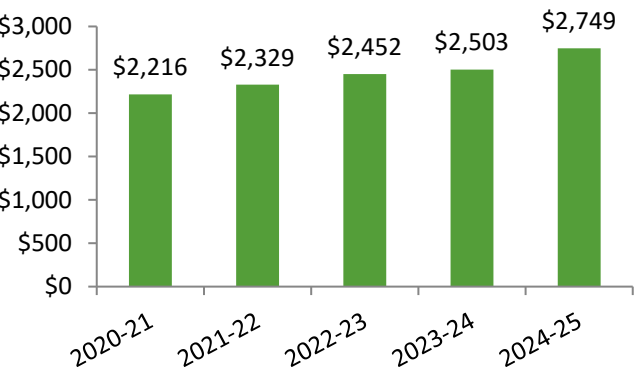
The current agency opened in FY2020-21. The assessed value in the district was determined at the start date of the agency and became the frozen base. In subsequent years, the incremental assessed value is the difference between the assessed value in the district and the frozen base. Each year, the URA 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 are a portion of the permanent rate levy for the City and each overlapping tax district, not an addition to the tax base.

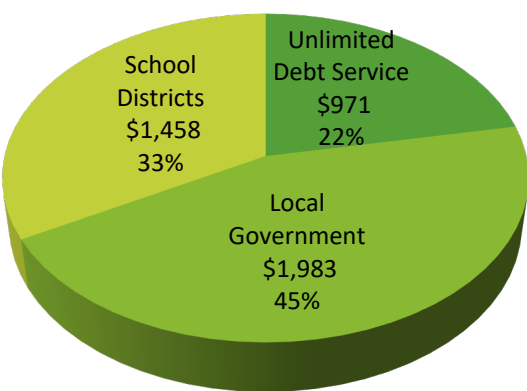
Each taxing jurisdiction has a tax rate that is applied to a parcel's assessed value to determine the amount of property taxes owed by that parcel. The County Assessor lowers these other taxing jurisdiction's tax rates based upon the Urban Renewal District's incremental assessed value and the taxing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

The 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.

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



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



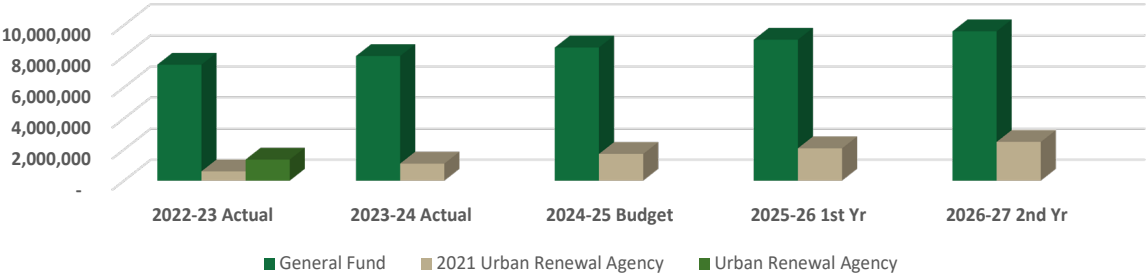
Local Governments include the City of Sherwood, Washington County, Sherwood 2021 Urban Renewal Agency, Tualatin Valley Fire and Rescue, Metro, Port of Portland and Tualatin Soil and Water Conservation District. School Districts include Sherwood School District, Portland Community College and ESD – NW Regional.

Property Tax Allocation



Property taxes represent approximately 47% of General Fund revenue.

Property Tax Revenue

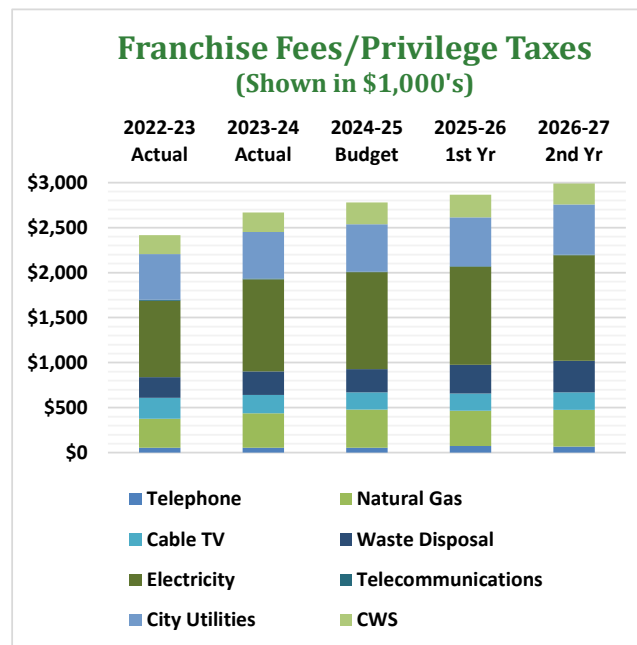


### Infrastructure Development Fees

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 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 the 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



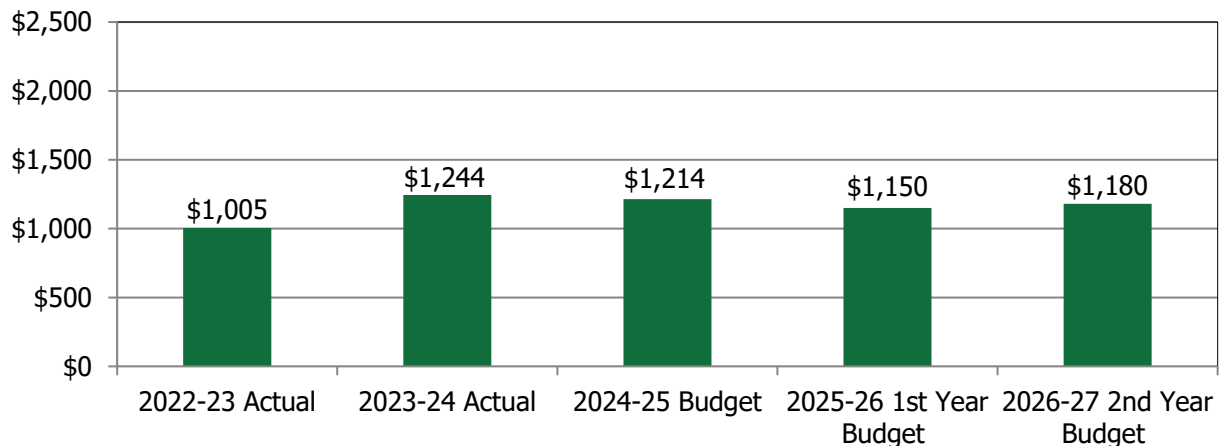
## City-Wide Expenses by Category

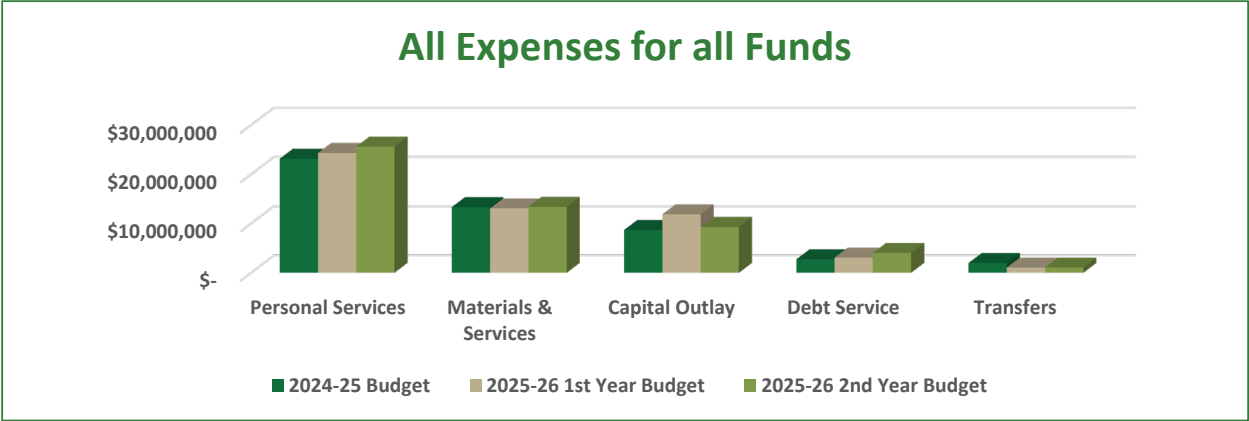
### Summary of Expenditures by Category

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Biennial Budget		Total Budget 2025-27
				1st Year 2025-26	2nd Year 2026-27	
Personal Services	\$ 17,475,594	\$ 19,056,487	\$ 23,156,161	\$ 24,329,245	\$ 25,627,406	\$ 49,956,651
Materials and Services	11,027,816	10,665,119	13,357,541	13,089,237	13,403,258	26,492,495
Capital Outlay	10,635,650	6,402,413	8,698,391	11,877,793	9,319,787	21,197,580
Debt Service	2,742,558	2,743,670	2,740,548	3,088,607	4,029,013	7,117,620
Transfers Out	1,548,111	6,092,192	1,997,903	1,064,410	1,068,549	2,132,959
Total Current Expenses	43,429,729	44,959,880	49,950,544	53,449,292	53,448,013	106,897,305
Ending Fund Balance	66,084,932	65,975,606	64,065,736	82,313,743	77,631,164	77,631,164
<b>Total Uses</b>	<b>\$109,514,661</b>	<b>\$110,935,486</b>	<b>\$ 114,016,280</b>	<b>\$ 135,763,035</b>	<b>\$ 131,079,177</b>	<b>\$184,528,469</b>

Citywide operating costs are budgeted to increase 7.0% in the first year of the biennium budget when compared to FY2024-25 and remain flat in the second year of the biennium budget when compared to the first year. This is in part due to staffing reductions and less capital purchases. This will result in a decrease in cost per capita for our citizens from prior years. Operating costs are made up of all City expenditures minus capital purchases made outside the General Fund.

## Operating Expenditures per Capita





All Expenses for all Funds as a Percent

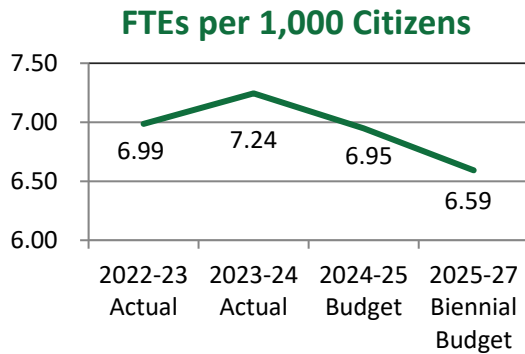


## Revenue & Expenditures      Overview of Major Categories of Expense

### Personal Services

#### Full-Time Equivalent (FTE)

The following compares City staffing to population growth.



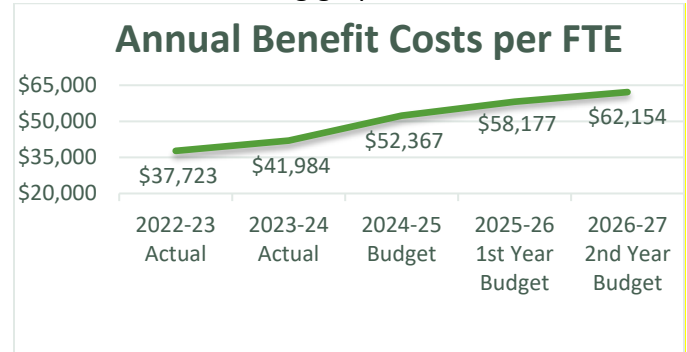
#### Wages

The budget includes a 2.8% cost of living increase as of July 1 for all employees in the first year of the biennium.

#### Benefits

The major benefits are health insurance and PERS. Employee insurance costs are budgeted to increase an average of 9% for employees on the Regence plan and 13% for employees on the Kaiser plan in the first year of the biennium. 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:

	FY23-24	FY24-25	BY 25-27
<b>Tier 1 &amp; 2</b>	27.52	27.52	29.39
<b>OPSRP</b>	21.96	21.96	24.39
<b>OPSRP Police</b>	26.75	26.75	29.66

\*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>	15.70%
<b>OPSRP:</b>	71.51%
<b>OPSRP Police:</b>	12.79%

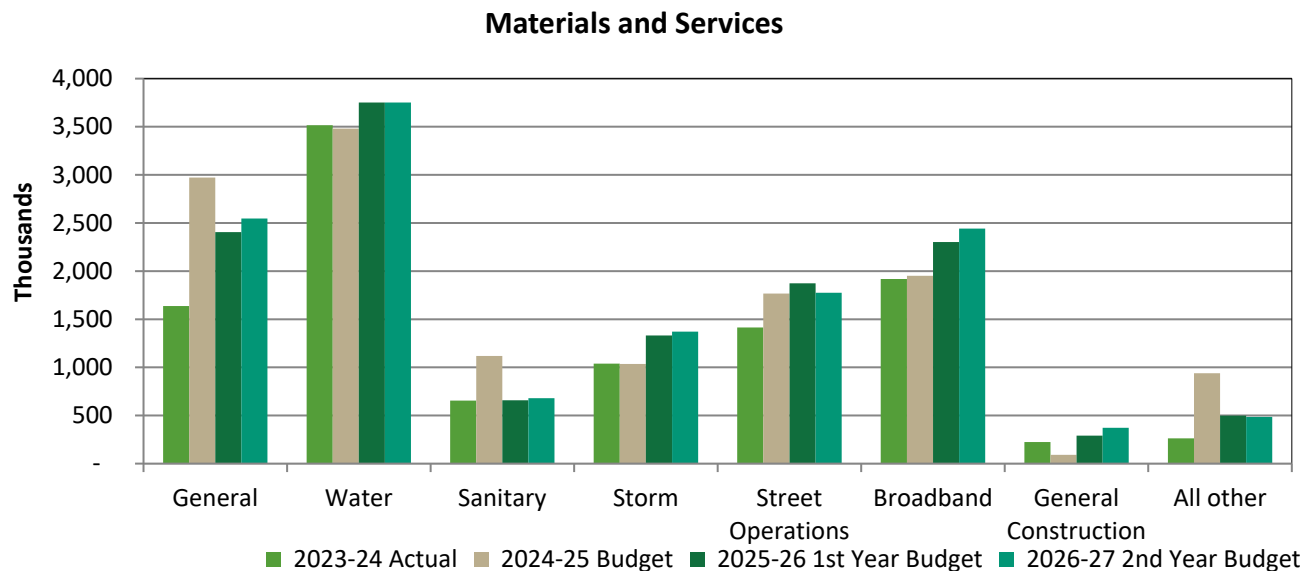
## Revenue & Expenditures      Overview of Major Categories of Expense

### 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 both years of the biennial budget. 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 51. 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 BY2025-27 capital outlay budgeted expenditures for vehicles and equipment are:

Program	Purchase	Cost
FY25-26 Fleet	F450 with Service Body and Crane	\$130,000
FY25-26 Fleet	Police Evidence Van	33,000
FY25-26 Fleet	PIU Build from 2025	17,500
FY25-26 Fleet	Police Patrol Vehicle	76,000
FY25-26 Fleet	Police Convert Vehicle to Patrol	22,500
FY25-26 IT	SAN and Server Replacement	200,000
FY25-26 IT	PEG Server Replacement	125,000
FY25-26 IT	Security Software	50,000
<b>Total Capital Outlay 1<sup>st</sup> Year</b>		<b>\$654,000</b>

FY26-27 Fleet	Replace 10-25 Truck	\$75,000
FY26-27 Fleet	Police Cruiser	94,000
FY26-27 Fleet	Toro Xero Turn Mower	86,000
FY26-27 IT	Security Software	50,000
FY26-27 Public Works	WACCA Radios	29,500
<b>Total Capital Outlay 2<sup>nd</sup> Year</b>		<b>\$334,500</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

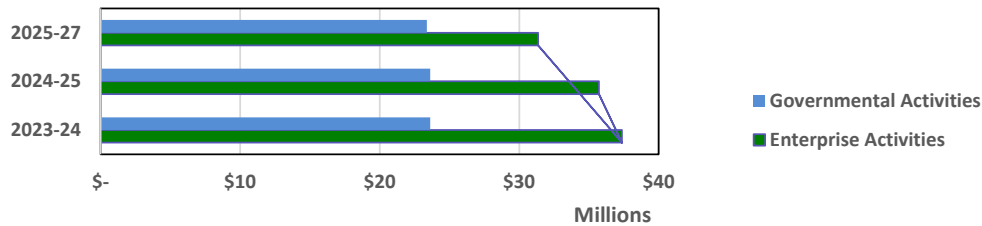
Total assessed value on January 1, 2025:	<u>\$ 2,611,441,330</u>
Debt limitation: 3% of total assessed value	78,343,240
Debt outstanding at June 30, 2025:	
General obligation bonds outstanding	-
Less amount available for repayment of GO bonds	-
Net debt outstanding that is subject to limitation	-
Amount of GO bonds that could be issued	<u>\$ 78,343,240</u>

### Summary of Long-Term Debt

	Original Amount	Principal Balance June 30, 2025	Scheduled Principal	Scheduled Interest	Principal Balance June 30, 2027
<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	\$ 240,450	\$ 171,776	\$ 3,734,850
2021 Series B Full Faith and Credit (interest 4.0%)	19,640,000	19,640,000	-	1,571,200	19,640,000
<b>Total Governmental Activities</b>		<u>23,615,300</u>	<u>240,450</u>	<u>1,742,976</u>	<u>23,374,850</u>
<b>Business-type Activities</b>					
Long-term Obligations for Water activities					
2021 Water Refinancing (interest 2.4%)	8,895,000	6,905,000	1,015,000	533,200	5,890,000
2017 Water Refinancing (interest 3.83%)	9,189,000	4,024,000	1,410,000	152,193	2,614,000
2022 Water Issuance (interest 3.43%)	9,540,000	8,550,000	755,000	617,700	7,795,000
Long-term Obligations for Broadband activities					
2019 Broadband Expansion (interest 2.51%)	2,000,000	1,274,319	259,136	60,759	1,015,183
2021 Series A Full Faith and Credit (interest 2.716%)	14,954,700	14,954,700	904,550	646,206	14,050,150
<b>Total Business-type Activities</b>		<u>35,708,019</u>	<u>\$ 4,343,686</u>	<u>\$ 2,010,058</u>	<u>31,364,333</u>
<b>Total City Activities</b>		<u>\$ 59,323,319</u>			<u>\$ 54,739,183</u>

## Long-Term Debt Principal and Interest Schedule

Principal Balance of Outstanding Debt



City Loans					
	Water Fund			Broadband Fund	
	2017 Water Refinancing	2021 Water Refinancing	2022 Water Bonds	2019 Broadband Expansion	2021 Series A Full Faith and Credit
Original Amount	\$ 9,189,000	\$ 8,895,000	\$ 9,540,000	\$ 2,000,000	\$ 14,954,700
Balance at 6/30/25	4,024,000	6,905,000	8,550,000	1,274,319	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					
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	779,358	790,400	683,450	159,947	1,227,027
2031-2035	381,317	3,966,000	3,428,750	639,791	6,140,510
2036-2040	-	795,600	3,426,000	-	6,140,580
2041-2045	-	-	1,373,200	-	697,853
	<u>\$ 4,284,007</u>	<u>\$ 8,679,200</u>	<u>\$ 11,655,200</u>	<u>\$ 1,439,528</u>	<u>\$ 18,210,340</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 6/30/25	3,975,300	19,640,000	23,615,300
Payment Source	Tax Increment		
Paying Fund	URA Operations		
Year Ending June 30			
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	326,172	785,600	1,111,772
2031-2035	1,632,288	3,928,000	5,560,288
2036-2040	1,632,306	3,928,000	5,560,306
2041-2045	185,505	10,811,200	10,996,705
2046-2050	-	11,692,400	11,692,400
2051	-	2,340,000	2,340,000
	<u>\$ 4,840,723</u>	<u>\$ 36,627,600</u>	<u>\$ 41,468,323</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 planning document that is reviewed and updated annually to maintain flexibility within the City's biennial budget cycle. This annual review allows the city to respond to emerging infrastructure needs, leverage new funding opportunities, and adjust to changing community priorities. The CIP documents anticipated capital projects and include both funded projects and those for which a need has been identified but funding has not yet been secured.

### **The CIP Process**

The CIP is the result of an ongoing infrastructure planning process. Planning for the five-year CIP period provides flexibility to take advantage of opportunities for capital investments. The BY2025-27 to BY2029-31 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 BY2025-27 become the basis for preparation of the City's budget for that biennium.

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 and the plan will be produced every year. 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 are sorted by fiscal year and presented by category. Projects in this five-year CIP total approximately \$163.9 million. Roughly \$14.2 million of the projects are utility projects, \$78.3 million are parks and ground projects, \$71.4 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 biennium budget has been identified as follows: Utility projects are expected to be \$9.3 million charges for services and \$1.1 million development taxes. Transportation projects are expected to be funded through \$1.7 million charges for services and \$5.2 million development taxes. Parks and grounds projects are expected to be funded through \$1.5 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 (FY25 Through FY29)*							
STREET PROJECTS; INCL STORM AND SANITARY	Estimated Cost	25/26	26/27	27/28	28/29	29/30	
Washington St from Tualatin to Division/Schaumburg (reconstruct)	\$ 977,702	\$ 877,702	\$ -	\$ -	\$ -	\$ -	-
Arrow Street Improvements	1,675,091	500,000	-	-	-	-	-
Sunset-Timbrel Crosswalk Enhancement (PHB)	520,000	413,700	-	-	-	-	-
Transportation System Plan (TSP) Update	694,500	335,000	121,000	82,500	41,000	-	-
Sunset ( Main to Cinnamon Hill) ( grind and overlay)	285,104	285,104	-	-	-	-	-
Edy-Elwert Intersection Improvements (Signal or Roundabout)	5,200,000	200,000	-	-	750,000	4,250,000	-
Oregon St Design & Construction	9,153,988	181,440	181,439	7,981,109	-	-	-
Traffic Calming	600,000	100,000	100,000	100,000	100,000	100,000	-
Edy Road Improvements (Borchers Dr. to Copper Terr.)	7,900,000	-	900,000	-	2,000,000	5,000,000	-
Meinecke (Cedarbrook Way to 99w)	331,260	-	331,260	-	-	-	-
Borchers between Daffodil St and Roy Rodgers ( grind and overlay)	154,156	-	154,156	-	-	-	-
Willamette St from Orcutt to Pine St. ( reconstruct)	79,890	-	79,890	-	-	-	-
Borchers between Roy Rodgers and Sydney ( grind and overlay)	70,998	-	70,998	-	-	-	-
Borchers between Edy Road and Daffodil St ( grind and overlay)	303,944	-	-	303,944	-	-	-
Brookman Road Improvements (99W to Ladd Hill Rd.)	15,550,000	-	-	50,000	2,000,000	13,500,000	-
Oregon-Tonquin Intersection Improvements	2,800,000	-	-	50,000	450,000	2,300,000	-
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	-	-
Pine Street Improvements Phase 2 (Division St. to Sunset Blvd)	1,850,000	-	-	-	1,000,000	850,000	-
Pine Street Improvements Phase 2 (Division St. to Sunset Blvd)	1,850,000	-	-	-	1,000,000	850,000	-
Langer Farms Parkway North (99W to Roy Rogers)	4,750,000	-	-	-	600,000	4,150,000	-
Washington Street Sidewalk Infill, North Side (Stella Olsen Park to Lee Dr)	460,000	-	-	-	460,000	-	-
Sunset ( Cinnamon Hills to Pine) ( grind and overlay)	410,078	-	-	-	410,078	-	-
Century between T/S and Sherwood Industrial ( grind and overlay)	376,567	-	-	-	376,567	-	-
Oregon Street ( Lincoln to Hall) (grind and overlay)	248,747	-	-	-	248,747	-	-
Sunset ( Brittany to Murdock) ( grind and overlay)	221,000	-	-	-	221,000	-	-
Meinecke (99w-Dewey Roundabout)	195,557	-	-	-	195,557	-	-
Oregon Street (Orland to Brickyard and 70' east) (reconstruct)	67,467	-	-	-	67,467	-	-
Oregon Street (Hall to Lower Roy) (reconstruct)	49,744	-	-	-	49,744	-	-
Oregon Street (Lower Roy to Orland) (reconstruct)	42,484	-	-	-	42,484	-	-
Alexander Lane from Dead End to Smith (grind and overlay)	78,000	-	-	-	39,000	39,000	-
Cedarbrook Way Improvements from Meinecke to Elwert	8,800,000	-	-	-	-	8,800,000	-
Cedar Creek Trail-Segment 11 Design/Construction Roy Rogers/Refuge	900,000	-	-	-	-	900,000	-
Sunset from Pine to Aldergrove (grind and overlay)	240,876	-	-	-	-	240,876	-
Timbrel from Middleton-Old Hwy 99w (grind and overlay)	119,057	-	-	-	-	119,057	-
Sidewalk on Sunset from Cinnamon Hills to Main	100,000	-	-	-	-	100,000	-
Sidewalk on Borchers-In front of PGE property	219,057	-	-	-	-	100,000	-
Baler from T-S Rd and Langer (grind and overlay)	74,947	-	-	-	-	74,947	-
	\$ 74,850,214	\$ 2,892,946	\$ 1,938,743	\$ 8,567,553	\$ 16,651,644	\$ 41,373,880	

## Debt Service & CIP

## Current Year Capital Projects

<b>SANITARY SEWER SYSTEMS</b>	<b>Estimated Cost</b>	<b>25/26</b>	<b>26/27</b>	<b>27/28</b>	<b>28/29</b>	<b>29/30</b>
Sanitary Sewer Master Plan Update	\$ 360,000	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -
Brookman Sanitary Trunkline Project - Construction	5,160,000	-	1,900,000	-	-	3,200,000
Rock Creek Upsizing Phase 2	405,500	-	124,500	260,000	-	-
Downtown Sanitary	\$ 1,830,000	-	-	-	-	1,830,000
	\$ 7,755,500	\$ 180,000	\$ 2,204,500	\$ 260,000	\$ -	\$ 5,030,000
<b>STORMWATER SYSTEMS</b>	<b>Estimated Cost</b>	<b>25/26</b>	<b>26/27</b>	<b>27/28</b>	<b>28/29</b>	<b>29/30</b>
Cedar Creek Trail Grade Separate Crossing of Hwy 99	\$ 80,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -
Gleneagle Drive Regional Storm New Facility	520,000	390,000	-	-	-	-
2nd and Park Street Stormwater Facility Rehabilitation	335,000	235,000	-	-	-	-
Stormwater Master Plan Update	360,000	180,000	180,000	-	-	-
Woodhaven Swales	500,000	100,000	100,000	100,000	100,000	100,000
Annual Citywide Catch Basin Remediation Program	420,086	60,000	60,000	60,000	60,000	60,000
Annual Storm Water Quality Facility Refurbishments	320,000	50,000	50,000	50,000	50,000	50,000
Fair Oaks Drainage	60,000	-	-	-	60,000	-
	\$ 2,595,086	\$ 1,055,000	\$ 430,000	\$ 210,000	\$ 210,000	\$ 210,000
<b>WATER SYSTEMS</b>	<b>Estimated Cost</b>	<b>25/26</b>	<b>26/27</b>	<b>27/28</b>	<b>28/29</b>	<b>29/30</b>
TVWD Capacity Improvements 6.2 to 9.7 MGD	\$ 806,000	\$ 806,000	\$ -	\$ -	\$ -	\$ -
WRWTP-Seismic Resilience-Roof/HVAC	1,048,550	181,418	867,132	-	-	-
Water Master Plan Update	360,000	180,000	180,000	-	-	-
T/S County Conflict Improvements	650,000	75,000	-	-	-	-
WRWTP - 20 MGD Expansion	10,128,801	60,473	-	-	-	-
Routine Waterline Replacement	350,000	50,000	50,000	50,000	50,000	50,000
SR - 1 - Sunset Reservoir #1	179,014	-	179,014	-	-	-
SR - 3 Kruger Reservoir	156,000	-	156,000	-	-	-
SR - 2 - Sunset Reservoir #2	133,113	-	133,113	-	-	-
Resiliency Pipe Improvements - Oregon St Backbone	1,300,000	-	-	-	1,300,000	-
SW - 4 - Resiliency Upgrade Well #6	61,000	-	-	-	61,000	-
	\$ 15,172,478	\$ 1,352,891	\$ 1,565,259	\$ 50,000	\$ 1,411,000	\$ 50,000
<b>GENERAL CONSTRUCTION</b>	<b>Estimated Cost</b>	<b>25/26</b>	<b>26/27</b>	<b>27/28</b>	<b>28/29</b>	<b>29/30</b>
Murdock Park Improvement and Restroom	\$ 3,473,951	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 3,082,641
Adj. Art Center-design 23/24	1,600,000	100,000	180,000	700,000	620,000	-
Cedar Creek Trail Grade Separate Crossing of Hwy 99	23,920,000	-	-	-	-	23,840,000
Trail Network Expansion Improvements (Infill projects)	900,000	75,000	75,000	300,000	150,000	150,000
Street Restroom Moser PUD (Depends on development)	215,000	-	-	215,000	-	-
Design of Chapman, Brookman and 99w intersection	50,000	-	-	50,000	-	-
Skate Park Restroom	250,000	-	-	-	250,000	-
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
Sherwood Fieldhouse Replacement	7,500,000	-	-	-	-	7,500,000
Brookman Concept Area Park	6,375,000	-	-	-	-	6,375,000
Universally Accessible Destination Play Area (Inclusive) (Infill project)	1,750,000	-	-	-	-	1,750,000
Dog Park North of Hwy 99	150,000	-	-	-	-	150,000
Disc Golf Course	75,000	-	-	-	-	75,000
	\$ 72,941,450	\$ 325,000	\$ 405,000	\$ 1,265,000	\$ 1,020,000	\$ 68,272,641

### 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 BY2025-27 are:

**Sunset-Timbrel Crosswalk Enhancements:** This project will consist of realigning existing crosswalks, updating ADA ramps and adding Pedestrian Hybrid Beacon.

**Traffic Calming:** This will be for projects identified by the Traffic Safety Committee and recommended to City Council.

**Oregon Street Design & Construction:** 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 a joint project with the County.

**Sunset Overlay (Main-Cinnamon Hills):** This project consists of grinding off the existing roadway surface and overlay a new surface and upgrading curb ramp improvements within the project area to current ADA Standards.

**Edy/Elwert Intersection Improvements:** The project will determine the alignment of Elwert and Edy Roadway intersection.

**Washington Reconstruction (Tualatin-Division):** This is primarily a maintenance project that will include both sewer improvements, storm improvements and road maintenance.

**Transportation System Plan (TSP) Update:** Update current Transportation System Plan.

**Edy Road Improvements (Borchers-Copper Terr.):** This project is to evaluate the addition of sidewalks, bicycle lanes, pedestrian crossings, street lighting and center turn lanes as needed.

**Meinecke (Cedarbrook-99W):** This project consists of grinding off the existing roadway surface and overlay a new surface and upgrading curb ramp improvements within the project area to current ADA Standards.

**Borchers Overlay (Daffodil-Roy Rogers):** This project consists of grinding off the existing roadway surface and overlay a new surface and upgrading curb ramp improvements within the project area to current ADA Standards.

**Willamette Street Reconstruction (Orcutt-Pine):** This project consists of grinding off the existing roadway surface and overlay a new surface and upgrading curb ramp improvements within the project area to current ADA Standards.

### Street Capital Projects (Continued)

**Borchers Overlay (Roy Rogers-Sydney):** This project consists of grinding off the existing roadway surface and overlay a new surface and upgrading curb ramp improvements within the project area to current ADA Standards.

### Sanitary Capital Projects

The Sanitary Fund collects SDCs for sanitary infrastructure expansion. Planned projects for BY2025-27 are:

**Sanitary Master Plan Update with SDC's and Fee Refresh:** Update current Master Plan that was completed in 2016.

**Brookman Sanitary Trunkline Construction:** 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.

**Rock Creek Upsizing Phase 2:** This project includes up-sizing approximately 1,910 linear feet of 18" diameter sanitary trunk line to 24" diameter.

### 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 BY2025-27 are:

**Annual Storm 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.

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

**Cedar Creek Trail Grade Separate Crossing of Hwy 99:** This project is dependent upon grant funding. If funding becomes available, the money 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.

**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.

**Stormwater Capital Projects (Continued)**

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

**Cedar Creek Trail Grade Separate Crossing of Hwy 99:** This project consists of updating the Cedar Creek floodplain area.

**Gleneagle Drive Regional Storm New Facility:** This project will 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.

**Storm Master Plan Update with SDC's and Fee Refresh:** Update current Master Plan that was last completed in 2016.

**Water Capital Projects**

The Water Fund collects SDCs and user charges for water infrastructure expansion and capital construction. Planned projects for BY2025-27 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, 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.

**WRWTP Water Treatment Plant 20.0 mgd Expansion:** The existing treatment plant was upgraded for 20 mgd (millions of gallons per day) capacity and completed in 2024. This project will be for the installation of a transformer which has had a long lead time due to supply chain issues.

**Water Treatment Plant-HAVC:** This project will add seismic resilience, roof and HAVC improvements to finish water pump station, seismic improvement to wash water equalization basin an ozone and chemical system pipe supports.

**Water Capital Projects (Continued)**

**Water Master Plan Update with SDC's and Fee Refresh:** Update current Master Plan that was last completed in 2015.

**Sunset Reservoir #1:** This project consists of seismic upgrade from wall to roof and programming the actuated valve.

**Kruger Reservoir:** This project consists of a seismic upgrade of break-away hatches and evaluating roof slab for potential slosh waves.

**Sunset Reservoir #2:** This project consists of a seismic upgrade by replacing reservoir hatch doors with break-way hatch doors to allow slosh waves to release to the atmosphere.

**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 BY2025-27 are:

**Cedar Creek Trail Grade Separate Crossing of Hwy 99:** This project is dependent upon grant funding. If funding becomes available, the money 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.

**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 for the future undercrossing of the Cedar Creek Trail (Highway 99 to SW. Elwert Road).

**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:** This project will consist of design and construction documents so this project can become shovel ready for future grant opportunities.

## Budget Detail

## City in Total

			Biennial			
Actual 2022-23	Actual 2023-24	Budget 2024-25		2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
RESOURCES						
\$ 66,099,371	\$ 62,978,823	\$ 69,787,788	Beginning fund balance	\$ 70,578,082	\$ 82,313,743	\$ 70,578,082
7,450,324	8,009,568	8,559,149	Revenue			
2,415,789	2,668,203	2,803,000	Taxes	9,051,042	9,595,583	18,646,625
93,924	102,954	85,500	Franchise Fees	2,883,731	3,035,567	5,919,298
9,979,094	6,253,456	4,810,590	Licenses and permits	195,500	198,500	394,000
15,412,881	14,616,383	14,646,428	Intergovernmental	11,052,118	8,373,207	19,425,325
3,938,761	5,071,054	3,057,817	Charges for services	15,325,491	16,459,202	31,784,693
2,467,987	5,111,431	5,273,105	Infrastructure development	3,891,442	3,891,442	7,782,884
41,758,762	41,833,048	39,235,589	Fines, interest and other	6,221,219	6,143,384	12,364,603
			Total revenue	48,620,542	47,696,886	96,317,428
			Other sources			
1,548,111	6,092,192	1,982,903	Transfers in	1,064,410	1,068,549	2,132,959
53,667	3,088	-	Sale of fixed assets	-	-	-
54,750	28,335	-	Capital Lease Proceeds	-	-	-
-	-	3,000,000	Issuance of long-term debt	15,500,000	-	15,500,000
1,656,528	6,123,615	4,982,903	Total other sources	16,564,410	1,068,549	17,632,959
109,514,661	110,935,486	114,006,280	Total resources	135,763,035	131,079,177	184,528,469
REQUIREMENTS						
			Expenditures			
			Personal services			
11,074,726	12,046,360	14,307,701	Salaries and wages	14,869,220	15,553,158	30,422,378
1,120,240	1,193,664	1,423,226	Payroll taxes	1,489,795	1,559,083	3,048,878
5,280,628	5,816,462	7,425,234	Benefits	7,970,230	8,515,165	16,485,395
17,475,594	19,056,487	23,156,161	Total personal services	24,329,245	25,627,406	49,956,651
			Materials and services			
2,842,467	2,721,548	4,127,927	Professional & technical	3,380,006	3,539,899	6,919,904
3,865,997	4,499,525	5,522,901	Facility and equipment	5,634,086	5,488,337	11,122,423
2,197,697	2,596,732	2,971,221	Other purchased services	2,916,879	3,066,386	5,983,264
1,830,118	933,410	852,470	Supplies	1,120,156	1,159,938	2,280,094
42,517	53,335	73,800	Community activities	59,650	63,390	123,040
339,376	375,659	241,115	Minor equipment	279,725	396,125	675,850
12,270	67,534	81,050	Other materials & services	58,500	60,000	118,500
(102,627)	(582,624)	(512,943)	Cost Allocation	(359,765)	(370,816)	(730,581)
11,027,815	10,665,119	13,357,541	Total materials & services	13,089,237	13,403,258	26,492,495
			Capital outlay			
-	-	-	Land	-	-	-
7,950,919	5,223,713	7,861,981	Infrastructure	11,084,071	8,985,287	20,069,358
224,194	371,995	-	Buildings	-	-	-
-	-	37,000	Other improvements	-	-	-
768,506	565,443	666,910	Vehicles	360,500	255,000	615,500
1,692,031	241,262	137,500	Furniture and equipment	433,222	79,500	512,722
10,635,650	6,402,413	8,703,391	Total capital outlay	11,877,793	9,319,787	21,197,580
39,139,060	36,124,019	45,217,093	Total expenditures	49,296,275	48,350,451	97,646,726
			Debt service			
1,524,791	1,607,772	1,655,829	Principal	1,912,186	2,918,085	4,830,271
1,217,767	1,135,898	1,084,719	Interest	1,176,421	1,110,928	2,287,349
2,742,558	2,743,670	2,740,548	Total debt service	3,088,607	4,029,013	7,117,620
			Other uses			
1,548,111	6,092,192	1,982,903	Transfers out	1,064,410	1,068,549	2,132,959
1,548,111	6,092,192	1,982,903	Total other uses	1,064,410	1,068,549	2,132,959
66,084,932	65,975,606	-	Ending Fund Balance	-	-	-
-	-	1,275,147	Contingency	-	6,835,276	6,835,276
-	-	62,790,589	Reserved for Future Years	82,313,743	70,795,888	70,795,888
\$109,514,661	\$110,935,486	\$ 114,006,280	Total requirements	\$135,763,035	\$131,079,177	\$ 184,528,469

# Budget Detail

# City by Fund

	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	Total 2025-27 Budget
<b>RESOURCES</b>															
Beginning fund balance	\$ 5,508,377	\$ 5,258,687	\$ -	\$ 27,568	\$ 141,358	\$ 65,561	\$ 63,860	\$ 4,793,651	\$ 4,072,936	\$ 10,421,105	\$ 25,560,515	\$ 4,412,425	\$ 10,438,687	\$ (186,649)	\$ 70,578,082
Revenue															
Taxes	18,646,625	-	-	-	-	-	-	-	-	-	-	-	-	-	18,646,625
Franchise Fees	5,881,298	38,000	-	-	-	-	-	-	-	-	-	-	-	-	5,919,298
Licenses and permits	394,000	-	-	-	-	-	-	-	-	-	-	-	-	-	394,000
Intergovernmental	4,827,356	-	-	-	-	323,000	200,000	4,263,699	-	-	-	804,400	-	9,006,870	19,425,325
Charges for services	4,190,452	168,000	-	-	-	-	-	1,590,345	-	138,000	13,360,000	1,714,000	5,215,600	5,408,296	31,784,693
Infrastructure development	-	1,515,368	-	-	-	-	-	-	-	5,187,138	837,156	107,978	135,244	-	7,782,884
Fines, interest and other	5,124,983	335,000	-	5,500	11,300	9,250	9,750	488,200	85,000	1,080,000	2,618,820	556,300	1,005,500	1,035,000	12,364,603
Total revenue	39,064,714	2,056,368	-	5,500	11,300	332,250	209,750	6,342,244	85,000	6,405,138	16,815,976	3,182,678	6,356,344	15,450,166	96,317,428
Other sources															
Transfers in	376,059	-	-	85,634	171,266	-	-	-	-	1,500,000	-	-	-	-	2,132,959
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	15,500,000	15,500,000
Total other sources	376,059	-	-	85,634	171,266	-	-	-	-	1,500,000	-	-	-	15,500,000	17,632,959
<b>Total resources</b>	<b>44,949,150</b>	<b>7,315,055</b>	<b>-</b>	<b>118,702</b>	<b>323,924</b>	<b>397,811</b>	<b>273,610</b>	<b>11,135,895</b>	<b>4,157,936</b>	<b>18,326,243</b>	<b>42,376,491</b>	<b>7,595,103</b>	<b>16,795,031</b>	<b>30,763,517</b>	<b>184,528,469</b>
<b>REQUIREMENTS</b>															
Expenditures															
Personal services															
Salaries and wages	20,974,196	94,370	-	-	133,412	-	-	1,204,731	-	423,637	1,493,638	703,757	1,639,368	3,755,269	30,422,378
Payroll taxes	2,046,948	9,770	-	-	12,554	-	-	133,053	-	40,776	162,563	77,409	183,408	382,397	3,048,878
Benefits	11,239,423	40,423	-	-	69,442	-	-	559,245	-	284,114	773,385	394,805	821,390	2,303,168	16,485,395
Total personal services	34,260,566	144,564	-	-	215,408	-	-	1,897,029	-	748,527	2,429,586	1,175,971	2,644,166	6,440,834	49,956,651
Materials and services															
Professional & technical	4,664,024	580,000	-	-	8,000	-	181,170	62,600	-	-	320,490	483,600	551,120	68,900	6,919,904
Facility and equipment	3,263,619	13,000	-	-	-	-	-	2,397,858	-	-	4,488,191	3,325	236,800	719,630	11,122,423
Other purchased services	3,305,669	-	-	-	16,500	-	-	110,380	-	2,000	1,263,998	287,454	385,007	612,256	5,983,264
Supplies	945,444	-	-	-	-	-	-	202,100	-	1,000	305,900	28,000	90,650	707,000	2,280,094
Community activities	112,840	-	-	-	10,200	-	-	-	-	-	-	-	-	-	123,040
Minor equipment	484,250	-	-	-	600	-	-	18,000	-	-	13,800	21,500	22,700	115,000	675,850
Other materials & services	118,500	-	-	-	-	-	-	-	-	-	-	-	-	-	118,500
Cost Allocation	(7,942,071)	70,850	-	-	68,001	-	-	856,363	-	653,423	1,111,029	513,787	1,416,084	2,521,953	(730,581)
Total materials & services	4,952,276	663,850	-	-	103,301	-	181,170	3,647,301	-	656,423	7,503,408	1,337,666	2,702,361	4,744,739	26,492,495
Capital outlay															
Infrastructure	-	150,000	-	-	-	-	-	-	-	4,305,584	2,918,150	2,326,599	1,362,155	9,006,870	20,069,358
Vehicles	615,500	-	-	-	-	-	-	-	-	-	-	-	-	-	615,500
Furniture and equipment	377,722	125,000	-	-	-	-	-	-	-	-	-	-	-	10,000	512,722
Total capital outlay	993,222	275,000	-	-	-	-	-	-	-	4,305,584	2,918,150	2,326,599	1,362,155	9,016,870	21,197,580
Total expenditures	40,206,064	1,083,414	-	-	318,709	-	181,170	5,544,330	-	5,710,534	12,851,144	4,840,236	6,708,682	20,202,443	97,646,726
Debt service															
Principal	-	-	-	-	-	-	-	-	-	-	3,180,000	97,318	-	1,552,953	4,830,271
Interest	-	-	-	-	-	-	-	-	-	-	1,303,293	55,419	-	928,637	2,287,349
Total debt service	-	-	-	-	-	-	-	-	-	-	4,483,293	152,737	-	2,481,590	7,117,620
Other uses															
Transfers out	256,900	-	-	-	-	367,000	9,059	1,500,000	-	-	-	-	-	-	2,132,959
Total other uses	256,900	-	-	-	-	367,000	9,059	1,500,000	-	-	-	-	-	-	2,132,959
Contingency	1,953,235	-	-	118,702	5,000	-	83,381	634,224	1,157,936	-	805,282	199,470	333,030	1,545,016	6,835,276
Reserved for Future Years	2,532,951	6,231,641	-	-	216	30,811	-	3,457,341	3,000,000	12,615,708	24,236,772	2,402,661	9,753,319	6,534,468	70,795,888
<b>Total requirements</b>	<b>\$ 44,949,150</b>	<b>\$ 7,315,055</b>	<b>\$ -</b>	<b>\$ 118,702</b>	<b>\$ 323,924</b>	<b>\$ 397,811</b>	<b>\$ 273,610</b>	<b>\$ 11,135,895</b>	<b>\$ 4,157,936</b>	<b>\$ 18,326,243</b>	<b>\$ 42,376,491</b>	<b>\$ 7,595,103</b>	<b>\$ 16,795,031</b>	<b>\$ 30,763,517</b>	<b>\$ 184,528,469</b>

## Budget Detail

## General Fund in Total

			Biennial			
2022-23	2023-24	2024-25		2025-26	2026-27	2025-27
Actual	Actual	Budget		1st Year	2nd Year	Total Budget
RESOURCES						
\$ 7,173,050	\$ 7,503,534	\$ 6,182,695	Beginning fund balance	\$ 5,508,377	\$ 4,907,803	\$ 5,508,377
			Revenue			
7,450,324	8,009,568	8,559,149	Taxes	9,051,042	9,595,583	18,646,625
2,389,192	2,646,520	2,778,000	Franchise Fees	2,863,731	3,017,567	5,881,298
93,924	102,954	85,500	Licenses and permits	195,500	198,500	394,000
6,497,469	2,569,408	2,391,340	Intergovernmental	2,399,472	2,427,884	4,827,356
3,259,823	2,124,537	2,456,488	Charges for services	2,046,791	2,143,661	4,190,452
1,421,591	2,297,363	2,588,747	Fines, interest and other	2,543,969	2,581,014	5,124,983
21,112,323	17,750,350	18,859,224	Total revenue	19,100,504	19,964,210	39,064,714
Other sources						
137,393	491,531	492,903	Transfers in	187,010	189,049	376,059
22,319	-	-	Sale of fixed assets	-	-	-
54,750	28,335	-	Capital Lease Proceeds	-	-	-
214,462	519,866	492,903	Total other sources	187,010	189,049	376,059
28,499,835	25,773,749	25,534,822	Total resources	24,795,891	25,061,061	44,949,150
REQUIREMENTS						
Expenditures						
Personal services						
8,795,151	9,525,077	10,408,651	Salaries and wages	10,252,176	10,722,019	20,974,196
844,510	925,980	1,018,288	Payroll taxes	1,000,374	1,046,574	2,046,948
4,043,124	4,551,057	5,339,696	Benefits	5,439,040	5,800,383	11,239,423
13,682,785	15,002,114	16,766,635	Total personal services	16,691,590	17,568,976	34,260,566
Materials and services						
1,803,525	1,722,437	2,392,765	Professional & technical	2,283,596	2,380,429	4,664,024
1,578,253	1,527,160	1,898,650	Facility and equipment	1,671,894	1,591,725	3,263,619
1,158,906	1,479,934	1,825,739	Other purchased services	1,595,187	1,710,483	3,305,669
385,159	437,589	455,130	Supplies	465,656	479,788	945,444
38,412	48,067	63,300	Community activities	54,650	58,190	112,840
263,748	315,898	191,115	Minor equipment	169,550	314,700	484,250
12,270	67,534	81,050	Other materials & services	58,500	60,000	118,500
(3,212,320)	(3,960,931)	(3,934,646)	Cost Allocation	(3,893,656)	(4,048,415)	(7,942,071)
2,027,952	1,637,688	2,973,103	Total materials & services	2,405,377	2,546,899	4,952,276
Capital outlay						
4,200	-	-	Infrastructure	-	-	-
224,194	371,995	-	Buildings	-	-	-
768,506	565,443	666,910	Vehicles	360,500	255,000	615,500
1,523,532	109,344	132,500	Furniture and equipment	303,222	74,500	377,722
2,520,431	1,046,782	799,410	Total capital outlay	663,722	329,500	993,222
18,231,168	17,686,584	20,539,148	Total expenditures	19,760,689	20,445,375	40,206,064
Other uses						
-	4,429,667	105,000	Transfers out	127,400	129,500	256,900
-	4,429,667	105,000	Total other uses	127,400	129,500	256,900
10,268,668	3,657,499		Ending Fund Balance			
-	-	942,961	Contingency	-	1,953,235	1,953,235
-	-	3,947,713	Reserved for Future Years	4,907,803	2,532,951	2,532,951
\$ 28,499,835	\$ 25,773,749	\$ 25,534,822	Total requirements	\$ 24,795,891	\$ 25,061,061	\$ 44,949,150

## Budget Detail

## General Fund by Division

2022-23 Actual	2023-24 Actual	2024-25 Budget	General Fund Resources	Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 7,173,050	\$ 7,503,534	\$ 6,182,695	Beginning fund balance	\$ 5,508,377	\$ 4,907,803	\$ 5,508,377
7,450,324	8,009,568	8,559,149	Revenue			
2,389,192	2,646,520	2,778,000	Taxes	9,051,042	9,595,583	18,646,625
93,924	102,954	85,500	Franchise Fees	2,863,731	3,017,567	5,881,298
6,497,469	2,569,408	2,391,340	Licenses and permits	195,500	198,500	394,000
3,259,823	2,124,537	2,456,488	Intergovernmental	2,399,472	2,427,884	4,827,356
1,421,593	2,297,363	2,588,747	Charges for services	2,046,791	2,143,661	4,190,452
21,112,325	17,750,350	18,859,224	Fines, interest and other	2,543,969	2,581,014	5,124,983
			Total revenue	19,100,504	19,964,210	39,064,714
137,393	491,531	492,903	Other sources			
22,319	-	-	Transfers in	187,010	189,049	376,059
54,750	28,335	-	Sale of fixed assets	-	-	-
214,462	519,866	492,903	Capital Lease Proceeds	-	-	-
<b>28,499,837</b>	<b>25,773,749</b>	<b>25,534,822</b>	Total other sources	187,010	189,049	376,059
			<b>Total resources</b>	<b>24,795,891</b>	<b>25,061,061</b>	<b>44,949,150</b>
			<b>Requirements</b>			
			<b>Administration Division</b>			
1,714,696	2,113,797	2,459,801	Personal services			
158,563	198,162	229,922	Salaries and wages	2,265,154	2,351,526	4,616,680
737,564	886,976	1,246,223	Payroll taxes	208,483	216,932	425,415
2,610,823	3,198,935	3,935,946	Benefits	1,161,361	1,233,469	2,394,829
			Total personal services	3,634,997	3,801,927	7,436,924
641,572	656,285	879,670	Materials and services			
318,120	166,998	224,880	Professional & technical	952,291	912,410	1,864,700
894,360	1,105,856	1,403,302	Facility and equipment	208,083	221,685	429,768
15,480	52,736	32,500	Other purchased services	1,256,140	1,356,625	2,612,765
15,462	25,891	37,900	Supplies	30,200	28,250	58,450
132,253	157,975	61,000	Community activities	32,200	37,200	69,400
12,270	218	-	Minor equipment	40,750	181,750	222,500
(1,461,292)	(3,079,742)	(2,838,895)	Other materials & services	-	-	-
568,224	(913,783)	(199,643)	Cost Allocation	(2,611,774)	(2,756,497)	(5,368,271)
			Total materials & services	(92,110)	(18,577)	(110,688)
75,745	43,335	50,000	Capital outlay			
75,745	43,335	50,000	Furniture and equipment	250,000	50,000	300,000
<b>\$ 3,254,792</b>	<b>\$ 2,328,487</b>	<b>\$ 3,786,303</b>	Total capital outlay	250,000	50,000	300,000
			<b>Total Administration Expenditures</b>	<b>\$ 3,792,887</b>	<b>\$ 3,833,349</b>	<b>\$ 7,626,236</b>
			<b>Community Development</b>			
836,225	861,978	1,091,872	Personal services			
76,624	80,994	104,718	Salaries and wages	980,428	1,025,398	2,005,826
394,824	414,379	568,914	Payroll taxes	90,348	94,502	184,850
1,307,674	1,357,351	1,765,504	Benefits	471,875	503,556	975,431
			Total personal services	1,542,651	1,623,456	3,166,107
465,430	521,311	663,000	Materials and services			
4,665	4,824	6,130	Professional & technical	505,000	630,000	1,135,000
63,565	99,197	76,950	Facility and equipment	8,100	8,750	16,850
3,525	2,474	3,370	Other purchased services	38,850	40,725	79,575
1,667	674	2,000	Supplies	4,950	5,800	10,750
-	-	200	Community activities	700	710	1,410
538,852	628,480	751,650	Minor equipment	300	350	650
-	-	-	Total materials & services	557,900	686,335	1,244,235
-	-	-	Land	-	-	-
-	-	-	Total capital outlay	-	-	-
<b>\$ 1,846,526</b>	<b>\$ 1,985,831</b>	<b>\$ 2,517,154</b>	<b>Total Community Dev. Expenditures</b>	<b>\$ 2,100,551</b>	<b>\$ 2,309,791</b>	<b>\$ 4,410,342</b>

## Budget Detail

## General Fund by Division

2022-23 Actual	2023-24 Actual	2024-25 Budget
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3,440,741	3,601,032	3,708,230
325,075	344,253	355,147
1,636,276	1,846,016	2,011,861
5,402,092	5,791,301	6,075,238

360,695	333,412	352,500
45,256	49,265	51,620
89,645	95,152	163,000
80,477	90,282	94,500
1,053	3,387	3,500
32,190	85,980	55,000
-	67,316	81,050
609,316	724,795	801,170

-	-	81,410
120,504	-	25,000
120,504	-	106,410
<b>6,131,911</b>	<b>6,516,096</b>	<b>6,982,818</b>

1,639,161	1,720,015	1,739,713
155,785	166,148	172,869
704,317	786,315	787,534
2,499,263	2,672,478	2,700,116

148,925	150,730	165,750
12,544	46,462	15,265
58,655	71,753	76,060
211,741	195,490	203,750
12,402	9,359	14,400
13,253	5,637	23,315
457,520	479,431	498,540
58,232	-	-
58,232	-	-
<b>\$ 3,015,015</b>	<b>\$ 3,151,909</b>	<b>\$ 3,198,656</b>

### General Fund Requirements Continued

#### Police Services

##### Personal services

Salaries and wages	
Payroll taxes	
Benefits	
Total personal services	

##### Materials and services

Professional & technical	
Facility and equipment	
Other purchased services	
Supplies	
Community activities	
Minor equipment	
Other materials & services	
Total materials & services	

Vehicles	
Furniture and equipment	
Total capital outlay	

#### Total Police Expenditures

#### Community Services

##### Personal services

Salaries and wages	
Payroll taxes	
Benefits	
Total personal services	

##### Materials and services

Professional & technical	
Facility and equipment	
Other purchased services	
Supplies	
Community activities	
Minor equipment	
Total materials & services	
Furniture and equipment	
Total capital outlay	

#### Total Community Services Expenditures

Biennial		
2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget

3,850,429	4,046,700	7,897,129
364,170	382,378	746,548
2,184,767	2,335,289	4,520,056
6,399,366	6,764,368	13,163,734

385,582	416,500	802,082
54,130	54,140	108,270
152,000	157,500	309,500
96,500	96,500	193,000
3,000	3,000	6,000
100,000	100,000	200,000
58,500	60,000	118,500
849,712	887,640	1,737,352

-	-	-
-	-	-
-	-	-

<b>7,249,078</b>	<b>7,652,008</b>	<b>14,901,086</b>
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1,799,490	1,883,105	3,682,595
171,650	179,704	351,354
864,480	920,124	1,784,604
2,835,620	2,982,934	5,818,554

177,344	188,315	365,659
16,050	16,548	32,598
56,228	60,512	116,740
207,726	219,196	426,922
17,750	14,780	32,530
12,200	13,500	25,700
487,298	512,851	1,000,149
-	-	-
-	-	-

<b>\$ 3,322,918</b>	<b>\$ 3,495,784</b>	<b>\$ 6,818,702</b>
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## Budget Detail

## General Fund by Division

2022-23 Actual	2023-24 Actual	2024-25 Budget
1,164,438	1,228,085	1,409,035
128,462	136,422	155,632
570,142	617,371	725,164
<b>1,863,042</b>	<b>1,981,878</b>	<b>2,289,831</b>
186,904	60,698	331,845
1,197,667	1,259,611	1,600,755
52,681	107,976	106,427
73,935	96,607	121,010
7,828	8,756	5,500
86,052	66,306	51,600
(1,751,028)	(881,188)	(1,095,751)
(145,961)	718,765	1,121,386
4,200	-	-
224,194	371,995	-
768,506	565,443	585,500
1,269,051	66,009	57,500
2,265,951	1,003,447	643,000
<b>3,983,032</b>	<b>3,704,090</b>	<b>4,054,217</b>
-	113,501	35,000
-	4,089,130	-
-	227,036	70,000
-	4,429,667	105,000
10,268,561	3,657,669	
-	-	942,961
-	-	3,947,713
<b>\$ 28,499,837</b>	<b>\$ 25,773,749</b>	<b>\$ 25,534,822</b>

### General Fund Requirements Continued

#### Public Works

Personal services
Salaries and wages
Payroll taxes
Benefits
Total personal services
Materials and services
Professional & technical
Facility and equipment
Other purchased services
Supplies
Community activities
Minor equipment
Cost Allocation
Total materials & services
Capital outlay
Infrastructure
Buildings
Vehicles
Furniture and equipment
Total capital outlay
<b>Total Public Works Expenditures</b>

#### Unallocated Expenditures

Transfers out
Transfers to Public Art Fund
Transfers to Investment Fund
Transfers to Economic Development
Total Transfers Out

Ending Fund Balance
Contingency
Reserved for Future Years

#### Total requirements

Biennial		
2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
1,356,675	1,415,289	2,771,964
165,723	173,058	338,781
756,558	807,945	1,564,503
<b>2,278,956</b>	<b>2,396,292</b>	<b>4,675,248</b>
263,379	233,204	496,583
1,385,531	1,290,602	2,676,133
91,969	95,121	187,090
126,280	130,042	256,322
1,000	2,500	3,500
16,300	19,100	35,400
(1,281,882)	(1,291,918)	(2,573,800)
<b>602,577</b>	<b>478,651</b>	<b>1,081,228</b>
-	-	-
-	-	-
360,500	255,000	615,500
53,222	24,500	77,722
<b>413,722</b>	<b>279,500</b>	<b>693,222</b>
<b>3,295,255</b>	<b>3,154,442</b>	<b>6,449,697</b>
42,467	43,167	85,634
-	-	-
84,933	86,333	171,266
127,400	129,500	256,900
-	1,953,235	1,953,235
4,907,803	2,532,951	2,532,951
<b>\$24,795,891</b>	<b>\$25,061,061</b>	<b>\$ 44,949,150</b>

## Administration

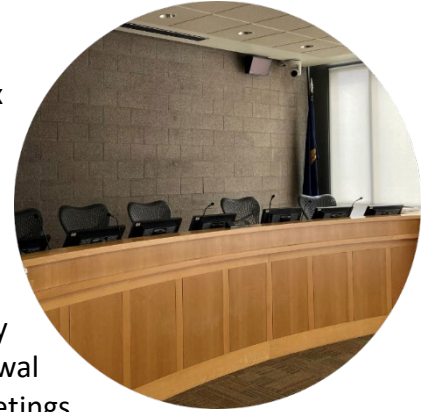
The Administration Division provides leadership and support for all City functions. Administration includes the City Council, City Recorder, City Manager, City Attorney, Information Technology, Human Resources, Finance and Municipal Court.

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
			Revenue			
7,450,324	8,009,568	8,559,149	Taxes	9,051,042	9,595,583	18,646,625
2,389,192	2,646,520	2,778,000	Franchise Fees	2,863,731	3,017,567	5,881,298
9,883	11,848	-	Licenses and Permits	-	-	-
799,465	778,881	838,200	Intergovernmental	738,379	736,676	1,475,055
122,654	80,653	90,000	Charges for Services	116,400	120,976	237,376
1,307,742	2,144,148	2,447,000	Fines, Interest, and Other	2,065,195	2,090,495	4,155,690
136,267	33,385	342,903	Transfers in & Other Sources	5,010	4,049	9,059
12,215,526	13,705,002	15,055,252	Total revenue	14,839,756	15,565,346	30,405,103
			Expenditures			
2,610,714	3,199,106	3,935,946	Personal services	3,634,997	3,801,927	7,436,924
568,224	(913,783)	(199,643)	Materials and services	(92,110)	(18,577)	(110,688)
75,745	43,335	50,000	Capital outlay	250,000	50,000	300,000
-	4,429,667	105,000	Transfers out & Other Sources	127,400	129,500	256,900
\$ 3,254,683	\$ 6,758,325	\$ 3,891,303	Total expenditures	\$ 3,920,287	\$ 3,962,849	\$ 7,883,136

\*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.



### FY 2024-25 Highlights

- Held joint work session with Board and Commission Chairs in preparation for Annual Goal Setting session
- Updated Annual Goals and Objectives and Deliverables
- 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
- Five students attended the youth portion of the National League of Cities conference in Washington DC
- Application approved by Metro to expand the Urban Growth Boundary
- Conducted State of the City event with over 180 people in attendance
- Adopted legislation to form the Youth Advisory Board and the Traffic Safety Board
- Council served as liaisons to a variety of City Boards and Commissions and partner agencies

**Performance Measures**

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
<b>Increase transparency</b>	Council meetings	32	28	28	28
	Work sessions	23	23	23	23
	Executive sessions	12	15	15	15
<b>Training for Council members &amp; Regional Meeting participation</b>	Conferences (attendees): Oregon Mayor's Association Conf. Or. League of Cities Annual Conf. National League of Cities Annual Conf.	5	5	5	5
	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	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.

### FY 2024-25 Highlights

- Completed audit and review of Human Resources Dept. Archived Records
- Near completion of review, prepare to purge - Human Resources Dept. Archived Records, Engineering Dept. Records (in Document Locator System), Public Works Dept. Records (in Document Locator System), and Finance Dept. Archived Records
- Digitization of historical city photos, historical documents (plat, deeds, maps, etc.) migrated to Content Manager, publicly available via WebDrawer
- Continue citywide implementation and migration of records into Content Manager

### BY 2025-27 Goals

- Continue to audit and digitize Legal Dept. Records
- Audit Human Resources Dept. Records Management processes, recommend best practices
- Identify and prepare active personnel records for migration into Content Manager
- Audit Engineering Dept. Records Management processes, recommend best practices
- Identify and prepare Engineering Dept. records for migration into Content Manager
- Audit Public Works Dept. Records Management processes, recommend best practices
- Identify and prepare Public Works Dept. records for migration into Content Manager

### Performance Measures

Strategy	Measures	FY23-24	FY24-25	FY25-26	FY26-27
		Actual	Projected	Budget	Budget
Adhere to public records law and respond to public records requests	Public records requests (approx.)	80	85	85	85
	Responded within 5 business days (approx.)	65	65	65	65
Maintain Current Code Updates	Municipal Code updates	8	6	5	5
Coordinate Accurate and Transparent Elections	Process Election fillings, measures, coordinate special and general elections	0	5	0	4

**City Manager**

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

**FY 2024-25 Highlights**

- Updated Council Pillars, Goals and Deliverables.
- Restructured to fund the Assistant City Manager position.
- Successfully negotiated Sergeant's contract.
- Updated out of date employee policies and procedures.
- Completed Organizational Assessment

**BY 2025-27 Goals**

- Work to complete the deliverables on the City Council Goals. (Economic Development, Citizens Engagement, Livability Workability, Financial Responsibility, Infrastructure, Public Safety)
- Continue work with lobbyist for outside funding. (Economic Development, Citizens Engagement, Livability Workability, Financial Responsibility, Infrastructure, Public Safety)
- Increase public engagement through multiple platforms. (Citizens Engagement)
- Continue to improve communication with Staff, Council and Board and Commission members. (Livability Workability / Citizens Engagement)
- Reinstate the Youth Advisory Board and reintroduce Citizen's University (Citizen Engagement)
- Implement a Communication Plan. (Citizen Engagement)
- Evaluate opportunities for Branding. (Citizen Engagement)

**Performance Measures**

Strategy	Measures	FY23-24	FY24-25	FY25-26	FY26-27
		Actual	Projected	Budget	Budget
<b>Increase communication with the public</b>	Newsletter Frequency	Every Two Months	Every Two Months	Every Two Months	Every Two Months
	Number of Facebook Followers	4,000	5,200	5,500	5,700
	Number of Twitter/X Followers	1,000	1,100	1,300	1,500
<b>Promote Employee Satisfaction and Engagement</b>	Employee Satisfaction Score (Bamboo survey)	11	43	45	47
	Internal email communication/engagement	38	44	45	45

## 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.

### FY 2024-25 Highlights

- Prepared, reviewed, and otherwise assisted with numerous legislative changes
- Actively engaged in City litigation, including appraising Council of details related to potential resolutions.
- Actively engaged with outside legal counsel to be able to better advise staff when matters could be kept in-house.

### BY 2025-27 Goals

- Provide contract and procurement training (Infrastructure)
- Facilitate regular public meetings law training by the Oregon Government Ethics Commission (Infrastructure)
- Assist with successful completion of Council priority projects. (Infrastructure)
- Hire a law clerk to assist with legal research, review archived materials for retention evaluation, and prosecution of represented traffic trials. (Fiscal Responsibility)
- Obtain additional training on land use and development to attempt to reduce the reliance on outside counsel (Fiscal Responsibility)
- Improve skills to reduce the reliance on outside counsel (Fiscal Responsibility)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Keep Council Informed	Frequency of Tort Claim Updates	Quarterly	Quarterly	Quarterly	Quarterly
Law Clerk Program	Duration of Student Position	None	Full Year	Part-time	Full Year
Maintain and Update Municipal Code	Ordinances Enacted	N/A	13	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.

### FY 2024-25 Highlights

- Recruitment and Onboarding of 37 Employees
- Hosted first Annual Health and Benefits Fair for all employees
- AFSCME Contract negotiated and implemented
- New Employee Handbook implemented
- Full implementation of Bamboo HRIS
- Discrimination and Harassment training for all employees

### BY 2025-27 Goals

- Complete full review of all HR Files and ensure compliance with Record Retention rules
- Streamline processes using HRIS (Fiscal Responsibility)
- Review fit for purpose status of current suppliers of HR Services (Fiscal Responsibility)
- Review use of NeoGov as the primary Recruitment/Applicant Tracking System (Fiscal Responsibility)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Recruit and Retain a Competitive and Diverse Workforce	Applications Received	904	1012	900	900
	Total Annual Turnover Rate - excluding Seasonals and Temps	14.5	15.00%	15%	15%
Develop and Deliver Annual Wellness Program	Beyond well Engaged Members (Jan - Dec)	90	106	110	110
	Rewards Earned (Jan - Dec)	\$8,080	\$10,601	\$11,000	\$11,200

## 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.

### FY 2024-25 Highlights

- Redesigned remote access capabilities to improve security and user experience.
- Supported the transition to a new e-permitting system, the migration to an updated version of ERP software and the red light camera system to a new software vendor.
- Continue infrastructure consolidation efforts to reduce the systems maintained or supported
- Moved the IT Helpdesk to new platform for improved service and management
- Implemented new City website and mobile app that includes new services and capabilities.

### BY 2025-27 Goals

- Upgrade the hardware and software on our security camera system to support additional cameras. (Infrastructure & Public Safety)
- Upgrade our server storage infrastructure to enhance performance, capacity, and data protection. (Infrastructure)
- Upgrade the Senior Center's Audio/Visual equipment to ensure compliance with Americans with Disabilities Act accessibility standards. (Citizen Engagement)
- Upgrade video/audio components in the City Hall Community room (Citizen Engagement)
- Develop a city-wide Artificial Intelligence policy. (Fiscal Responsibility)
- Continue cyber security enhancements (Public Safety)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
<b>Effectively maintain and support computer and informational systems throughout the City</b>	Major Software Applications Supported	75	77	80	80
	Computer Systems Supported	386	380	390	400
	Network Systems Supported	48	53	55	60
	Terabytes of data maintained onsite	24TB	24TB	30TB	35TB
<b>Productivity Through IT Service Management process improvement</b>	Help desk tickets submitted	1458	1800	1800	1800
	Help desk tickets resolved within 30 min. (Estimate)	0.15	0.1	0.1	0.15
	Satisfaction Rate: Good or better	98	100	100	100
	IT Staff Training Hours	120	100	100	100

## Finance

The Finance department provides financial information, oversight and management. Finance is responsible for the biennial 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.

### FY 2024-25 Highlights

- Received the GFOA Budget Award for the Fiscal Year 2024-25 budget document
- Received the GFOA Award for Excellence in Financial Reporting for FY 2022-23
- Submitted for the GFOA Award for Excellence in Financial Reporting for FY 2023-24
- Upgraded financial ERP system to improve performance and data security
- Initiated new payroll processing platform to improve reporting, reduce staff needs and increase employee accessibility
- Began implementation of biennial budgeting process within the city

### BY 2025-27 Goals

- Continue to increase passive revenues through sound investments and a diverse investment strategy (Fiscal Responsibility)
- Continue to update financial policies (Fiscal Responsibility)
- Revamp ACFR document for improved reader experience and reporting compliance (Citizen Engagement)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Maintain high levels of financial integrity	Independent auditor opinion	Unqualified	Unqualified	Unqualified	Unqualified
	Number of GFOA reviewer comments on the CAFR	16	4	4	4
Deliver efficient, effective financial services	Credit rating	Aa2	Aa2	Aa2	Aa2
	Actual cost to deliver financial services	\$710,782	\$797,023	\$1,004,099	\$1,049,581
	Cost to deliver financial services as a % of total City budget	1.3%	0.7%	0.8%	0.9%

## 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.



### FY 2024-25 Highlights

- Converted to new photo enforcement vender and implemented new court processes
- Updated all courts documents for efficiency
- Implemented & updated all court software releases
- Prompt follow-up to citizen's questions & concerns

### BY 2025-27 Goals

- Transfer from WebLEDS to LEDS 2020 for cost savings/efficiency (Fiscal Responsibility)
- Review/possible modification of court schedule (days/times).
- Add Pro Tem Judges to current rotation.
- Continue to ensure citations are processed consistently & accurately.
- Continue to ensure citation overdue process is done in a timely manner.

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Manage an efficient and effective Municipal Court	Traffic violations	21,969	15,000	16,000	17,000
	Parking violations	57	130	140	150
	City Ordinance violations	28	50	60	70
	Total violations processed	21,211	14,500	15,500	16,500
	Number of court staff	4	4	4	4
	Number of violations processed annually per staff (includes supervisor)	5,303	3,625	3,875	4,125
	Operating expenses	642,164	802,712	778,246	810,535
	Operating expenses per processed violation	\$56.83	\$35.68	\$48.64	\$47.68

## Community Development

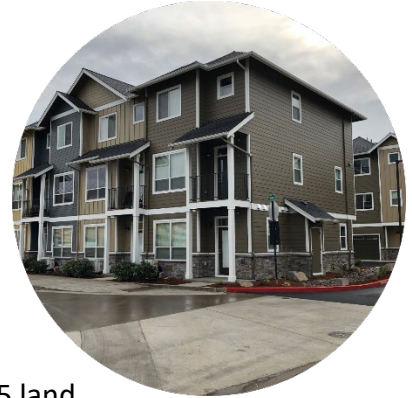
The Community Development Division provides overall management and administrative support for the City's planning and building departments. Community Development strives to provide efficient, consistent, and seamless private and public development services.

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
			Revenue			
81,867	87,142	82,000	Licenses and Permits	192,000	195,000	387,000
50,106	145,081	153,900	Intergovernmental	253,000	303,000	556,000
1,867,630	1,378,627	1,341,588	Charges for Services	939,216	978,885	1,918,101
-	-	-	Fines, Interest, and Other	310,630	312,715	623,345
6,429	-	-	Transfers in & Other Sources	-	-	-
2,006,031	1,610,850	1,577,488	Total revenue	1,694,846	1,789,600	3,484,446
			Expenditures			
1,307,674	1,357,351	1,765,504	Personal services	1,542,651	1,623,456	3,166,107
538,852	628,480	751,650	Materials and services	557,900	686,335	1,244,235
-	-	-	Capital outlay	-	-	-
\$ 1,846,526	\$ 1,985,831	\$ 2,517,154	Total expenditures	\$ 2,100,551	\$ 2,309,791	\$ 4,410,342

\*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.



### FY 2024-25 Highlights

- Approved 566,500 SF of new commercial and industrial space and 5 land use applications.
- Managed the Sherwood West Concept Plan to adoption by the Metro.
- Adopted development code updates to implement state mandated Climate Friendly Equitable Communities (CFEC) regulations and provide standards to conditionally permit food cart pods.
- Started work on the Old Town Strategic Action Plan

### BY 2025-27 Goals

- Improve the development code and land use procedures to promote stronger economic development (Economic Development, Livability)
- Begin work on the Sherwood West Comprehensive Plan Amendment (Livability)
- Complete work on the Old Town Strategic Action Plan (Economic Development)
- Develop annexation policy criteria to manage growth related to infrastructure, school capacity, and long-term community needs (Livability)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
<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%	100%
	Produce decisions within 120 days (if no extension)	100%	100%	100%	100%
	Land use decisions by City staff (Type II)	4	2	2	2
	Land use decisions by City staff (Type I)	89	80	75	75
	Land use decisions made by Hearing Officer and Planning Commission	5	6	4	4
	Land use decisions by City Council	0	0	1	1
<b>Code and policy updates</b>	Code and plan amendment projects undertaken	3	3	2	2

## 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.



### FY 2024-25 Highlights

- Issued building permits for new flex industrial buildings totaling over 1 million square feet including Rock Creek Industrial Park, Sherwood Commerce Center Phases 2 and 3
- Issued occupancy permits for businesses in key target industries including Studsun, Maxco Chain and others within the Sherwood Commerce Center
- Implemented new software system to comply with state standards

### BY 2025-27 Goals

- Issue occupancy permits for Sherwood Commerce Center Phases 2 and 3, Cascadia Columbia Distribution, and other projects (Infrastructure, Economic Development)
- Complete plan reviews, inspections, and occupancy approvals with high quality customer service and complete state mandated training for staff (Economic Development)

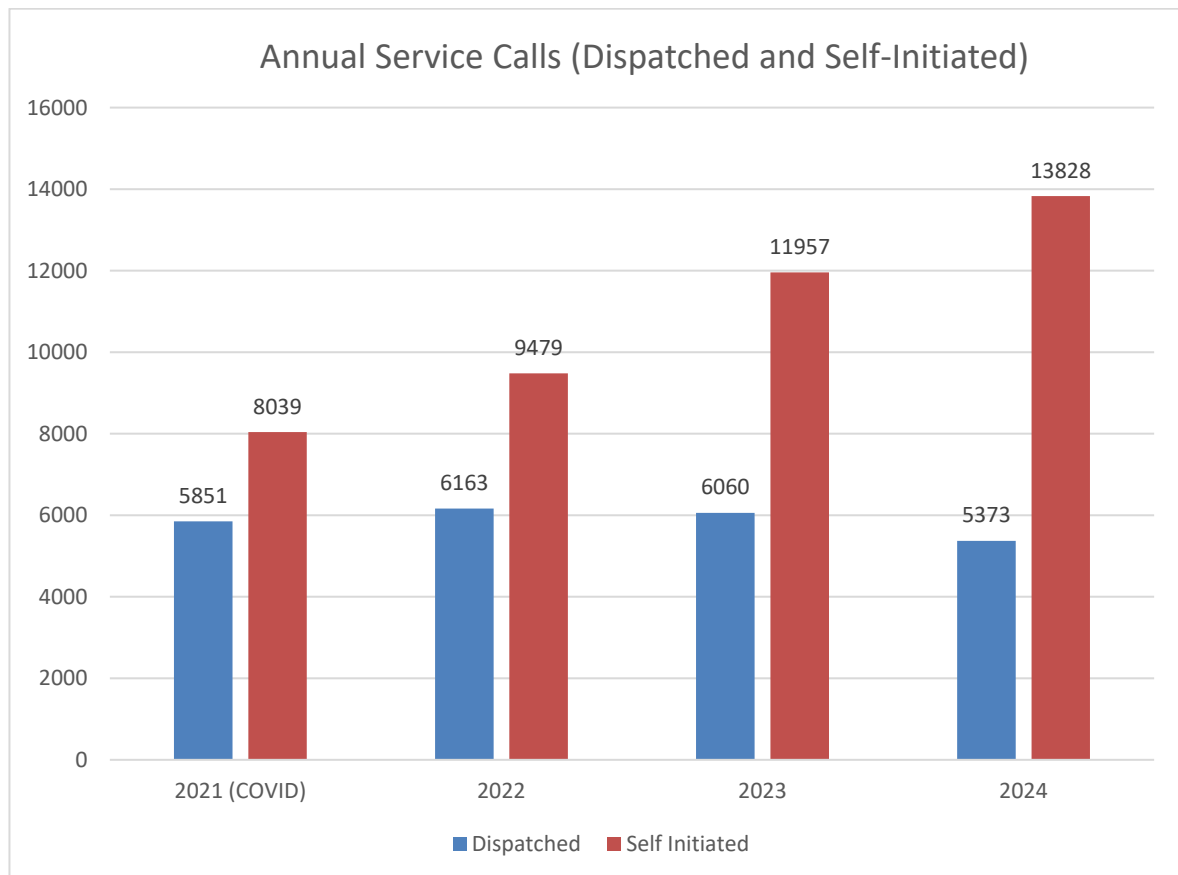
### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Provide timely service	Building inspection performed same	100%	100%	100%	100%
	Plan review turnaround within 2 weeks' time for single family homes	95%	95%	95%	95%
	Plan review turnaround within 2 weeks' time for commercial	95%	95%	95%	95%
	Plan review turnaround within 4 weeks' time for new commercial	90%	90%	90%	90%
Permits: Identify and track workload measures to enable appropriate staffing	Total number of permits-Issued	742	850	875	915
	New single-family dwellings/ADU's	54	70	75	80
	New Multi-family dwellings	8	0	0	10
	Residential remodel/additions	26	20	20	30
	New commercial/Industrial buildings	9	5	9	7
	Commercial tenant improvement	17	20	20	20
	Miscellaneous (Mech., Plumb, AS)	634	500	520	550
	Number of inspections	2,598	2,70	2,600	2,800

## 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.

2022-23	2023-24	2024-25		Biennial		
				2025-26	2026-27	2025-27
				1st Year	2nd Year	Total Budget
Actual	Actual	Budget				
Revenue						
2,175	3,965	3,500	Licenses and Permits	3,500	3,500	7,000
4,517,068	291,687	233,180	Intergovernmental	198,615	213,207	411,822
10,475	11,918	9,000	Charges for Services	9,000	9,000	18,000
622	3,725	250	Fines, Interest, and Other	250	250	500
66,830	-	-	Transfers in & Other Sources	-	-	-
4,597,170	311,295	245,930	Total revenue	211,365	225,957	437,322
Expenditures						
5,402,092	5,791,301	6,075,238	Personal services	6,399,366	6,764,368	13,163,734
609,316	724,795	801,170	Materials and services	849,712	887,640	1,737,352
120,504	-	106,410	Capital outlay	-	-	-
\$ 6,131,911	\$ 6,516,096	\$ 6,982,818	Total expenditures	\$ 7,249,078	\$ 7,652,008	\$ 14,901,086



## FY 2024-25 Highlights

- Implemented Drone Program
- Hired 1 Full Time Lateral Officer
- Hired 2 Full Time Officers from our Reserve Program
- Hired 2 Reserve Officers

## Mental/Behavioral Health (Total)

<b>2022 (1512)</b>	<b>2023 (1741)</b>	<b>2024 (1708)</b>
MHRT Involved (61)	MHRT Involved (40)	MHRT Involved (33)

## Youth Involved Calls for Service

<b>2022</b>	<b>2023</b>	<b>2024</b>
DHS/CPS (58)	DHS/CPS (179)	DHS/CPS (152)
School Generated (49)	School Generated (36)	School Generated (117)
Missing/Runaway (23)	Missing/Runaway (44)	Missing/Runaway (32)
MIP (10)	MIP (10)	MIP (10)

## Theft/Fraud (Total)

<b>2022 (393)</b>	<b>2023 (657)</b>	<b>2024 (432)</b>
Calls For Service (336)	Calls For Service (444)	Calls For Service (362)
Self-Initiated (57)	Self-Initiated (213)	Self-Initiated (70)

## Substance Abuse Calls for Service

<b>2022</b>	<b>2023</b>	<b>2024</b>
Amphetamines (5)	Amphetamines (7)	Amphetamines (17)
Marijuana (5)	Marijuana (11)	Marijuana (9)
Other Narcotics (3)	Other Narcotics (10)	Other Narcotics (9)
DUII (72)	DUII (105)	DUII (87)
		Overdose (13) <i>Overdose Death (4)</i>

## Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Maintain safety through proactive activities	Number of sworn officers	28	28	28	28
	Population served	20,868	2,100	21,000	21,000
	Number of proactive activities	13,828	14,000	14,500	15,000
	Number of dispatched activities	5,373	5,800	6,100	6,300
	Total all calls & activities	19,201	19,800	20,600	21,300

**BY 2025-27 Goals**

In 2024, Sherwood Officers were engaged in approximately 19,201 activities, which comprised of calls for service and self-initiated activities. Officers responded to 1708 Mental/Behavioral Health involved calls, 643 Citizen Reports of Suspicious (circumstances, people, or vehicles), 432 Thefts/Frauds, 228 Traffic Crashes, 95 Domestic Disturbances and made 627 arrests. Officers conducted approximately 4,796 traffic stops, resulting in 1,327 citations and 3,469 warnings and 87 DUII arrests.

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

- Increase Theft/Fraud prevention/response measures (Livability, Public Safety)
- Increase crime/drug prevention in Sherwood Schools (Livability, Citizen Engagement, Public Safety)
- Enhance Behavioral Health response/training. (Citizen Engagement, Public Safety)
- Enhance succession planning through mentorship of officers and sergeants in appropriate leadership, training, and opportunities (Public Safety)
- Re-establish Citizens Academy (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 (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

### 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.

2022-23	2023-24	2024-25		Biennial		
				2025-26	2026-27	2025-27
				Actual	Actual	Budget
			1st Year	2nd Year	Total Budget	
			Revenue			
1,114,488	1,145,124	1,166,060	Intergovernmental	1,164,478	1,175,001	2,339,479
457,116	459,509	455,400	Charges for Services	496,675	517,200	1,013,875
27,822	105,606	106,497	Fines, Interest, and Other	140,010	149,670	289,680
-	486,481	150,000	Transfers in & Other Sources	182,000	185,000	367,000
1,599,425	2,196,719	1,877,957	Total revenue	1,983,163	2,026,871	4,010,034
			Expenditures			
2,499,263	2,672,478	2,700,116	Personal services	2,835,620	2,982,934	5,818,554
457,520	479,431	498,540	Materials and services	487,298	512,851	1,000,149
58,232	-	-	Capital outlay	-	-	-
\$ 3,015,015	\$ 3,151,909	\$ 3,198,656	Total expenditures	\$ 3,322,918	\$ 3,495,784	\$ 6,818,702

**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.



**FY 2024-25 Highlights**

- Providing over 450,000 checkouts of physical and digital collections and adding 6000 new items to the local collection.
- Welcoming nearly 200,000 visits and 2,000 new library users.
- Partnered with Sherwood School District and WCCLS to issue library cards to 800 students.
- Provided 419 events and classes with 23,000 participants for early literacy, digital literacy, citizenship, book discussions, cultural events, and more last year.
- Implemented Strategic Plan initiatives for efficiencies, accessibility, and more. Met 100% of the state requirements and 91% of the indicators from the Oregon Library Association’s Public Library Standards

**BY 2025-27 Goals**

- Finish the Funding & Governance Evaluation Project with WCCLS and member libraries, including a new Intergovernmental Agreement (Fiscal Responsibility)
- Voter education for the levy for countywide library services (Citizen Engagement; Fiscal Responsibility)
- Continue Strategic Plan for 2023-2025 and update with community input for 2026-2028 (Citizen Engagement; Livability & Workability)

**Performance Measures**

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
<b>Increase access and use of library</b>	Total annual physical and digital checkouts	436,377	459,000	477,000	480,000
<b>Enhance library services to reflect inclusion, diversity, and accessibility</b>	Events/classes presented in languages other than English	14	12	12	12
	Participate in national and regional assessments	Meeting or exceeding benchmark	n/a	Meeting or exceeding benchmark	Meeting or exceeding benchmark

### 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.



#### FY 2024-25 Highlights

- The Field House successfully hosted 14 adult leagues, and 3 youth leagues this year.
- Adult leagues have experienced steady growth, with an increase in the number of teams participating in each session.
- Added an additional softball club to utilize the Field House for their training sessions.
- Expanded our team with two part-time on-call employees to assist with weekend operations.
- Substantially increased rentals of Snyder Parks baseball field.

#### BY 2025-27 Goals

- Continue to grow the adult leagues as close to capacity as we can. (Livability)
- Work to get more interest in our youth leagues and grow them as much as possible. (Livability)
- Continue to help residents find opportunities for recreation. (Livability)
- Continue to rent the fields at Snyder Park as much as possible. (Fiscal Responsibility)

#### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
<b>Provide quality recreational opportunities for health &amp; fitness for Sherwood citizens. Continue to rent out Snyder Park .</b>	Number people served in the Fieldhouse	11500	12000	12500	13000
	Number of leagues per year in the Fieldhouse	17	18	19	20
	Number of hours rented at Snyder Park	900	925	1000	1050
	Number of interactions with community regarding recreation opportunities.	20	24	28	32
	Number of Interactions with community regarding field rentals	250	265	275	300

### 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.



#### FY 2024-25 Highlights

- Volunteer hours exceeded projections by 35%, demonstrating strong community involvement.
- Exceptional teen engagement across key programs, including Summer Reading, Bilingual Storytime in the Park, and activities at the senior center.
- Enhanced volunteer participation at the senior center by introducing new volunteer opportunities.
- Successfully launched the Adopt-a-Trail program, adding four new trail segments, including Cedar Creek Trail.
- Continued collaboration with the Sherwood School District to plant trees with local 4th graders in honor of Arbor Day.
- Presented five vibrant Music on the Green concerts at Stella Olsen Park throughout the summer.

#### BY 2025-27 Goals

- Strengthen corporate engagement and volunteer opportunities. (Economic Development, Citizen Engagement, Livability & Workability)
- Secure sponsors for Music on the Green and Movies in the Park (Economic Development, Citizen Engagement, Livability & Workability)
- Increase attendance at community events (Citizen Engagement, Livability & Workability)
- Boost community pride and involvement through targeted events and volunteer opportunities (Citizen Engagement, Livability & Workability)

#### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Increase City-wide volunteer opportunities	Volunteer Hours	12,471	14,250	17,100	18,200
Accommodate special events and festivals	Special Event Permits Issued	25	27	30	30
Increase attendance at City sponsored events	Attendance at Music on the Green	5,200	6,200	7,000	7,500
	Attendance at Movies in the Park	750	830	925	1150

## 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.*



### FY 2024-25 Highlights

- Art Events Held ArtSmart Summer Camp, serving 559 children. Our third annual “Winter at the Center” included events for adults and families, a holiday movie, and a Winter Art Walk
- Community arts activities included Summer and Winter Art Walks, the Diwali celebration, art gallery openings, Open Mic nights, and Lunar New Year. The Lunar New Year celebration for the Year of the Dragon was at capacity.
- The Crestron AV system received an upgrade and essential sound and lighting equipment was repaired or replaced.
- The Arts Center welcomed eight new rental organizations this fiscal year.

### BY 2025-27 Goals

- Continue to implement upgrades to the auditorium’s equipment, lighting design, and tech capabilities and train all users in these programs (Fiscal Responsibility; Economic Development; Livability and Workability)
- Implement public art in accordance with the Public Art Plan, and energize the Cultural Arts Commission and other stakeholders around these opportunities (Livability and Workability; Citizen Engagement)
- Celebrate the impact of the Arts Center in its 10<sup>th</sup> year of serving our community, and plan for its sustainable future by holding several events, including a 10<sup>th</sup> Anniversary Gala in September (Economic Development; Citizen Engagement; Livability and Workability)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Increase participation and utilization of the Center for the Arts facility and programs	Number of registrations for classes, workshops or camps	1,241	1,250	1,400	1,450
	Number of days of usage	319	325	330	335
	Number of production rentals	35	36	38	38
	Number of facility rentals	84	86	90	95
	Number of attendees to free arts events	2,905	3,000	3,250	3,500
	Number of attendees to visiting events & rentals	40,000	41,000	42,000	42,500
	Number of tickets sold to Center for the Arts programs & events	1,280	1,400	1,600	1,700

### 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.



### FY 2024-25 Highlights

- Projected to serve more than 17,000 meals, over double the pre-pandemic meals.
- Launched the Sherwood Senior Shuttle curb-to-curb shuttle service, completing 654 rides between May 2024 and December 2024.
- Increased usage of Pearl Room Older Adult Mental Health Support Center programs.
- Renewed Older Americans Act funding for the Older Adult Nutrition Program.
- Received Community Health Improvement Plan grant to utilize new evidence-based health programs.

### BY 2025-27 Goals

- Increase awareness & ridership of the Sherwood Senior Shuttle (Livability)
- Continue to build partnerships with local stakeholders to increase access to and availability of programming and services (Livability)
- Increase local awareness & utilizations of older adult mental health support offerings at the Center (Livability)
- Support Sherwood Senior Advisory Board in Age-Friendly City efforts (Livability)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Provide quality programs for Seniors. Provide a meal program for Seniors	Number of programs offered per month	103	125	125	125
	Number of Seniors served meals	15,213	17,000	17,000	17,000
Provide daily enriching activities	Number of attendees	7,000	9,250	10,000	12,500

## 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.

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
			Revenue			
20,183	208,635	-	Intergovernmental	45,000	-	45,000
11,925	193,831	580,500	Charges for Services	485,500	517,600	1,003,100
70,248	43,884	15,000	Fines, Interest, and Other	27,884	27,884	55,768
-	-	-	Transfers in & Other Sources	-	-	-
102,356	446,350	595,500	Total revenue	558,384	545,484	1,103,868
			Expenditures			
1,305,049	1,981,878	2,289,831	Personal services	2,278,956	2,396,292	4,675,248
327,596	718,765	1,121,386	Materials and services	602,577	478,650	1,081,227
1,542,520	1,003,447	538,000	Capital outlay	413,722	279,500	693,222
\$ 3,175,165	\$ 3,704,090	\$ 3,949,217	Total expenditures	\$ 3,295,255	\$ 3,154,442	\$ 6,449,697

\*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.



#### FY 2024-25 Highlights

- Completed annual reporting requirements to the State
- Specified and purchased 100% of budgeted equipment
- Outfitted four (4) Police vehicles, two (2) Public Works vehicles, one (1) Utility vehicle, one (1) Support vehicle
- Oversaw surplus program (

#### BY 2025-27 Goals

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

#### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Maintain City's fleet of vehicles and equipment at a high level of quality with minimal cost	Number of scheduled vehicle maintenance work orders	241	220	240	245
	Number of scheduled equipment maintenance work orders	78	182	200	220
	Total number of equipment work orders	347	364	390	410
	Total number of vehicle work orders	598	564	570	575
	Number of Generators maintained	6	6	6	6
	Total gallons of Fuel used City-wide	42,157	48,766	50,000	51,000

## Facilities

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



### FY 2024-25 Highlights

- Completed annual reporting requirements to the State
- Responded to 218 Service request.
- Completed weekly inspections of all City facilities
- Completed inspections of all contracted work
- Police Department re-carpet
- Replace wheelchair lift at Morback House
- Reprograming and commissioning of HVAC Controls at Police department Phase 1
- Replace windows 1<sup>st</sup> floor of the Morback House
- Updating City Hall & Public Works fire panel cellular transmitter
- Replace windows and siding at Senior Center

### BY 2025-27 Goals

- Perform preventative maintenance of HVAC systems for all City facilities (Infrastructure)
- Complete weekly inspections of all City facilities (Infrastructure)
- Police Dept HVAC Controls Reprogram (Phase 2) (Infrastructure)
- Implement schedule for ADA identified improvements to city facilities (Public Safety and Livability)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Provide attractive, clean, safe, and well-maintained facilities for the public and City employees	Number of facility inspections per month	5	5	5	5
	Number of OSHA or safety violations reported	0	0	0	0
	Met requirements for meeting set-up and tear-down as requested	100%	100%	100%	100%
	Number of insurance claims involving City facilities	0	0	0	0

### Parks Maintenance

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



#### FY 2024-25 Highlights

- Completed weekly playground inspections during peak season
- Completed trash pickup three times a week during peak usage
- Maintained 8,137 irrigation heads
- Completed 294 park reservations
- Provided 7-day/week staffing coverage during peak season
- Provided staff to assist at Music on the Greens and Movies in the Park and all city sponsored Festivals
- Snyder Park Parking lot Seal Coat
- Cannery Square Audio System Up Grade
- Maintained two (2) water features
- Snyder baseball field Cut outs turf replaced
- Skate Park Repairs and sealing of surfacing

#### BY 2025-27 Goals

- Oregon Trail Park repave pathway (Infrastructure, Livability & Workability)
- Woodhaven Park Basketball Court reseal and paint (Infrastructure, Livability & Workability)
- Snyder Park Tennis court resurface (Infrastructure, Livability & Workability)

#### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Support and maintain parks, recreation land, and natural areas	Developed Park acres	61.56	61.56	61.56	61.56
	Restrooms cleaned daily	10	10	10	10
	Number of park reservations	294	335	335	376
	Number of sports fields maintained	3	3	3	3
	Number of playgrounds inspected weekly during peak season	9	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.

**FY 2024-25 Highlights**

- Completed Cedar Creek Regional Trail soundwall along SW Alexander Lane and a feeder trail to SW Sherwood Blvd
- Executed design phase IGA with Clean Water Services to reimburse 100% of the design phase costs to the City for the Rock Creek Sanitary Trunkline Phase B project in sequence with the Tannery Site Cleanup efforts
- Completed 90% of construction of the Hwy 99W Pedestrian Bridge
- Completed ROW acquisition, bidding phase, and started construction of the SW Ice Age Drive Improvements project
- Completed final bid documents for the Timbrel-Sunset Crosswalk Safety project
- Completed the SW Schamburg Drive Utility Infrastructure Improvements project
- Coordinated and secured direct access to \$5M EPA Brownfields Grant funds and started work on site plans and environmental permitting for the Tannery Site Cleanup project
- Provided design coordination efforts between ODOT, WACO, CWS, and developers on private site developments

**BY 2025-27 Goals**

- Complete Hwy 99W Pedestrian Bridge construction (Economic Development, Infrastructure, Livability & Workability, Public Safety)
- Complete Transportation System Plan (TSP) Update (Infrastructure and Livability)
- Obtain all environmental and construction permits necessary to bid and have commenced cleanup work on the Tannery Site Cleanup project with cleanup work underway by the end of this biennium budget period (Infrastructure and Livability)
- Complete review of design & construction manual and implement changes (Infrastructure)
- Complete construction of the SW Ice Age Drive Improvements project (Infrastructure)
- Complete FEMA-FIRM remapping project with new Base Floodplain Elevation (Economic Development, Infrastructure & Livability)
- Design coordination efforts between ODOT, WACO, CWS, and developers on private site developments (Economic Development, Infrastructure, Livability & Workability, Public Safety)

**Performance Measures**

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
<b>Provide professional infrastructure design and management services</b>	Capital projects designed, managed, and/or inspected	9	11	12	9
	Public improvement projects designed managed & inspected	8	6	5	6
	Private development pre-applications reviewed	15	13	11	10
	Private development applications reviewed for final approval	9	9	10	8
<b>Protect infrastructure and right-of-ways.  Enforce engineering design and construction standards</b>	Right-of-way permits issued	25	25	30	30
	SFR lot ESC plan reviews performed	38	25	23	26
	SFR lot ESC inspections performed	260	225	240	220
	ESC inspections performed under Compliance Agreement projects	450	450	440	420

## 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 the City Council with feedback from the Cultural Arts Commission.

### FY 2024-25 Highlights

- Selected and commissioned Oregon artist to create custom bronze pieces depicting wildlife native to the area for the Oregon Street Roundabout

### BY 2025-27 Goals

- Update the Public Art Master Plan (Livability & Workability)
- Install artwork for Oregon Street Roundabout (Livability & Workability)
- Seek partnerships to promote art projects within the community (Livability & Workability)
- Peruse grant funding opportunities (Livability & Workability)

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ -	\$ -	\$ 118,968	<b>RESOURCES</b>			
			Beginning fund balance	\$ 27,568	\$ 72,535	\$ 27,568
			Revenue			
-	5,467	2,000	Fines, interest and other	2,500	3,000	5,500
-	5,467	2,000	Total revenue	2,500	3,000	5,500
			Other sources			
-	113,501	35,000	Transfers in	42,467	43,167	85,634
-	113,501	35,000	Total other sources	42,467	43,167	85,634
-	<b>118,968</b>	<b>155,968</b>	<b>Total resources</b>	<b>72,535</b>	<b>118,702</b>	<b>118,702</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Capital outlay			
-	-	113,501	Infrastructure	-	-	-
-	-	37,000	Other improvements	-	-	-
-	-	150,501	Total capital outlay	-	-	-
-	-	150,501	Total expenditures	-	-	-
-	118,968	-	Ending Fund Balance	-	-	-
-	-	-	Contingency	-	118,702	118,702
-	-	5,467	Reserved for Future Years	72,535	-	-
<b>\$ -</b>	<b>\$ 118,968</b>	<b>\$ 155,968</b>	<b>Total requirements</b>	<b>\$ 72,535</b>	<b>\$ 118,702</b>	<b>\$ 118,702</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.

**FY 2024-25 Highlights**

- Developed a strategic plan for fund allocation
- Sponsored key local events to support community engagement
- Hosted 35+ Familiarization (Fam) Tours for site selectors and economic groups
- Attended over 50 economic development-related events at local and state levels
- Placed multiple paid advertorials and participated in local media interviews

**BY 2025-27 Goals**

- Continue hosting Fam Tours and engaging with site selectors. (Economic Development)
- Attend 50+ economic development events annually. (Economic Development)
- Complete the Old Town Strategic Plan and implement economic development recommendations (Economic Development)
- Strengthen workforce development initiatives - partnerships with high schools and colleges. Attract high-paying industries to invest in Sherwood's business ecosystem. (Economic Development)
- Target and recruit industries aligned with City Council's goals and strategic priorities. (Economic Development)
- Attract small to mid-sized hotel chains to establish a presence in Sherwood. (Economic Development)
- Promote Sherwood as premier hospitality and Wine Country destination (Economic Development)
- Advocate for Sherwood West's development through promotion, branding, and presentations. (Economic Development)
- Develop a world-class Economic Development section on the city website. (Economic Development)
- Identify and secure grants and loans for Old Town businesses and citywide economic growth. (Economic Development)

## Economic Development and Promotion Fund

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Continue Proactive Economic Marketing Outreach Initiatives	Participate in Trade Shows and Business Networking Events	35	40	45	45
	Local and Regional Event Sponsorship	1	3	6	6
	Conduct Existing Business Retention Expansion (BRE) to Existing Companies	N/A	5	15	15
	Conduct Familiarization Tours of Sherwood with Commercial Developers and Brokers	8	10	20	20

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## 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.

### FY 2024-25 Highlights

- Support Sherwood Center for the Arts

### BY 2025-27 Goals

- Research and develop a plan to potentially grow this tax program (Fiscal Responsibility)

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 207,330	\$ 370,047	\$ 43,161	<b>RESOURCES</b>			
			Beginning fund balance	\$ 65,561	\$ 46,061	\$ 65,561
157,769	142,448	150,000	Revenue			
4,948	17,146	5,000	Intergovernmental	158,000	165,000	323,000
			Fines, interest and other	4,500	4,750	9,250
162,717	159,594	155,000	Total revenue	162,500	169,750	332,250
370,047	529,642	198,161	Total resources	228,061	215,811	397,811
			<b>REQUIREMENTS</b>			
-	-	-	Expenditures	-	-	-
-	-	-		-	-	-
			Other uses			
-	486,481	155,000	Transfers out	182,000	185,000	367,000
-	486,481	155,000	Total other uses	182,000	185,000	367,000
370,047	43,161	-	Ending Fund Balance	-	-	-
-	-	43,161	Reserved for Future Years	46,061	30,811	30,811
\$ 370,047	\$ 529,642	\$ 198,161	Total requirements	\$ 228,061	\$ 215,811	\$ 397,811

## 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).

### FY 2024-25 Highlights

- Awarded funds to community applicants totaling \$165,393

### BY 2025-27 Goals

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial			
				2025-26	2026-27	2025-27	
				1st Year	2nd Year	Total Budget	
<b>RESOURCES</b>							
\$ 49,033	\$ 134,485	\$ 163,315	Beginning fund balance	\$ 63,860	\$ 63,400	\$ 63,860	
			Revenue				
154,746	106,837	100,000	Intergovernmental	100,000	100,000	200,000	
63,236	5,458	4,500	Fines, interest and other	4,750	5,000	9,750	
217,982	112,295	104,500	Total revenue	104,750	105,000	209,750	
267,015	246,780	267,815	Total resources	168,610	168,400	273,610	
<b>REQUIREMENTS</b>							
			Expenditures				
			Materials and services				
73,171	55,512	203,962	Professional & technical	100,200	80,970	181,170	
-	21,433	-	Facility and equipment	-	-	-	
-	50	-	Other purchased services	-	-	-	
-	1,420	-	Supplies	-	-	-	
73,171	78,415	203,962	Total materials & services	100,200	80,970	181,170	
73,171	78,415	203,962	Total expenditures	100,200	80,970	181,170	
59,359	5,050	11,493	Other uses				
59,359	5,050	11,493	Transfers out	5,010	4,049	9,059	
				Total other uses	5,010	4,049	9,059
134,485	163,315	-	Ending Fund Balance	-	-	-	
-	-	-	Contingency	-	83,381	83,381	
-	-	52,360	Reserved for Future Years	63,400	-	-	
\$ 267,015	\$ 246,780	\$ 267,815	Total requirements	\$ 168,610	\$ 168,400	\$ 273,610	

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Increase awareness to potential grant recipients.	Number of applications	18	20	20	20

## 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.

### FY 2024-25 Highlights

- \$331,410 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

### BY 2025-27 Goals

- Build fund balance through investment income

			Biennial			
2022-23	2023-24	2024-25		2025-26	2026-27	2025-27
Actual	Actual	Budget		1st Year	2nd Year	Total Budget
			RESOURCES			
\$ -	\$ -	\$ 4,271,346	Beginning fund balance	\$ 4,072,936	\$ 4,112,936	\$ 4,072,936
			Revenue			
-	182,216	50,000	Fines, interest and other	40,000	45,000	85,000
-	182,216	50,000	Total revenue	40,000	45,000	85,000
			Other sources			
-	4,089,130	-	Transfers in	-	-	-
-	4,089,130	-	Total other sources	-	-	-
-	4,271,346	4,321,346	Total resources	4,112,936	4,157,936	4,157,936
			REQUIREMENTS			
-	-	-	Expenditures	-	-	-
-	-	-		-	-	-
			Other uses			
-	-	341,410	Transfers out	-	-	-
-	-	341,410	Total other uses	-	-	-
-	4,271,346	-	Ending Fund Balance	-	-	-
-	-	-	Contingency	-	1,157,936	1,157,936
-	-	3,979,936	Reserved for Future Years	4,112,936	3,000,000	3,000,000
\$ -	\$ 4,271,346	\$ 4,321,346	Total requirements	\$ 4,112,936	\$ 4,157,936	\$ 4,157,936

### Performance Measures

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

## 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.

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 77,281	\$ -	\$ -	<b>RESOURCES</b>			
			Beginning fund balance	\$ -	\$ -	\$ -
752	-	-	Revenue			
752	-	-	Fines, interest and other	-	-	-
			Total revenue	-	-	-
<b>78,033</b>	<b>-</b>	<b>-</b>	<b>Total resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>REQUIREMENTS</b>			
-	-	-	Expenditures	-	-	-
-	-	-		-	-	-
			Other uses			
78,033	-	-	Transfers out	-	-	-
78,033	-	-	Total other uses	-	-	-
-	-	-	Ending Fund Balance	-	-	-
-	-	-	Reserved for Future Years	-	-	-
<b>\$ 78,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Total requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Detail

## Street Operations Fund

### Street Operations Fund

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26	2026-27	2025-27
				1st Year	2nd Year	Total Budget
<b>RESOURCES</b>						
\$ 3,795,430	\$ 4,536,936	\$ 4,773,405	Beginning fund balance	\$ 4,793,651	\$ 4,395,158	\$ 4,793,651
2,011,386	2,036,688	2,092,050	Revenue			
752,127	741,862	780,590	Intergovernmental	2,117,361	2,146,338	4,263,699
60,308	226,213	210,000	Charges for services	787,052	803,293	1,590,345
2,823,821	3,004,764	3,082,640	Fines, interest and other	249,000	239,200	488,200
			Total revenue	3,153,413	3,188,831	6,342,244
			Other sources			
18,186	-	-	Sale of fixed assets	-	-	-
18,186	-	-	Total other sources	-	-	-
<b>6,637,437</b>	<b>7,541,700</b>	<b>7,856,045</b>	<b>Total resources</b>	<b>7,947,064</b>	<b>7,583,989</b>	<b>11,135,895</b>
<b>REQUIREMENTS</b>						
			Expenditures			
			Personal services			
312,948	359,398	402,083	Salaries and wages	593,437	611,294	1,204,731
36,100	40,568	45,180	Payroll taxes	65,169	67,884	133,053
168,928	188,648	203,903	Benefits	270,633	288,612	559,245
517,976	588,614	651,166	Total personal services	929,239	967,790	1,897,029
			Materials and services			
84,390	182,195	37,800	Professional & technical	31,300	31,300	62,600
439,964	684,736	1,283,638	Facility and equipment	1,273,309	1,124,549	2,397,858
28,001	35,587	34,756	Other purchased services	54,661	55,719	110,380
36,954	94,165	90,550	Supplies	100,200	101,900	202,100
1,406	266	4,000	Minor equipment	9,000	9,000	18,000
241,810	419,595	316,589	Cost Allocation	404,197	452,166	856,363
832,524	1,416,543	1,767,333	Total materials & services	1,872,667	1,774,634	3,647,301
1,350,500	2,005,157	2,418,499	Total expenditures	2,801,906	2,742,425	5,544,330
			Other uses			
750,000	763,138	750,000	Transfers out	750,000	750,000	1,500,000
750,000	763,138	750,000	Total other uses	750,000	750,000	1,500,000
4,536,936	4,773,405	-	Ending Fund Balance	-	-	-
-	-	-	Contingency	-	634,224	634,224
-	-	4,687,546	Reserved for Future Years	4,395,158	3,457,341	3,457,341
<b>\$ 6,637,437</b>	<b>\$ 7,541,700</b>	<b>\$ 7,856,045</b>	<b>Total requirements</b>	<b>\$ 7,947,064</b>	<b>\$ 7,583,989</b>	<b>\$ 11,135,895</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.



### FY 2024-25 Highlights

- Responded to storm events
- Continued street sign reflectivity program
- Completed Pavement Management Program projects/slurry seal/crack sealing
- Continued implementation of ADA ramp program
- Completed inspection of all contract work
- Continued the Sidewalk program: completed over 250 repairs
- Continued Tree Trimming program
- Completed City-wide ADA Transition Plan

### BY 2025-27 Goals

- Pavement Management Program projects/slurry seal (Infrastructure)
- Continue reflectivity of City's street signs program (Infrastructure)
- Sidewalk Replacement Program (Infrastructure)
- Continue implementation of ADA ramp program (Infrastructure, Livability and Public Safety)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
<b>Maintain roads and right-of-way to the highest quality standard</b>	City-wide average PCI rating	84	84	83	82
	Number of street segments	772	800	807	812
	Number of street segments reconstructed	8	7	2	3
	Number of street segments slurry sealed	47	13	50	50
	Number of street segments cracks sealed	179	90	100	120
	Number of signs updated/replaced	55	90	120	120
<b>Maintain street signage and striping for safety</b>	Number of lane miles restriped	2	12	12	12
	Number of thermo-plastic street legends installed or replaced	45	50	60	60
	Street Signs	2,438	2,480	2,500	2,530

## Street Capital Projects

- Edy Rd Improvements
- Oregon Street Design and Construction
- Sunset-Timbrel Crosswalk Enhancements
- Washington Street Reconstruction
- Arrow Street Improvements
- Borchers (Roy Rogers to Sydney)
- TSP Update
- Edy-Elwert Intersection Improvements
- Traffic Calming
- Sunset (Main to Cinnamon Hill)
- Borchers (Daffodil to Roy Rogers)
- Willamette (Orcutt to Pine)
- Meineke (Cedarbrook way to 99W)

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 6,883,844	\$ 8,862,890	\$ 11,188,959	<b>RESOURCES</b>			
			Beginning fund balance	\$ 10,421,105	\$11,308,918	\$ 10,421,105
			Revenue			
62,888	65,078	62,150	Charges for services	68,000	70,000	138,000
2,194,561	1,695,835	1,403,235	Infrastructure development	2,593,569	2,593,569	5,187,138
125,051	432,608	425,000	Fines, interest and other	535,000	545,000	1,080,000
2,382,500	2,193,521	1,890,385	Total revenue	3,196,569	3,208,569	6,405,138
			Other sources			
750,000	763,138	750,000	Transfers in	750,000	750,000	1,500,000
750,000	763,138	750,000	Total other sources	750,000	750,000	1,500,000
<b>10,016,344</b>	<b>11,819,548</b>	<b>13,829,344</b>	<b>Total resources</b>	<b>14,367,674</b>	<b>15,267,487</b>	<b>18,326,243</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
30,160	29,404	61,018	Salaries and wages	207,665	215,972	423,637
2,825	2,934	5,752	Payroll taxes	19,978	20,798	40,776
14,462	14,658	30,577	Benefits	137,572	146,542	284,114
47,446	46,996	97,347	Total personal services	365,215	383,312	748,527
			Materials and services			
101,187	121,953	510,000	Professional & technical	-	-	-
2,709	-	-	Facility and equipment	-	-	-
54,708	2,711	1,500	Other purchased services	1,000	1,000	2,000
-	1,293	1,500	Supplies	500	500	1,000
35,793	49,231	133,478	Cost Allocation	325,199	328,224	653,423
194,398	175,187	646,478	Total materials & services	326,699	329,724	656,423
			Capital outlay			
250,893	550	3,425,091	Infrastructure	2,366,841	1,938,743	4,305,584
250,893	550	3,425,091	Total capital outlay	2,366,841	1,938,743	4,305,584
<b>492,737</b>	<b>222,733</b>	<b>4,168,916</b>	<b>Total expenditures</b>	<b>3,058,755</b>	<b>2,651,779</b>	<b>5,710,534</b>
			Other uses			
660,718	407,856	635,000	Transfers out	-	-	-
660,718	407,856	635,000	Total other uses	-	-	-
8,862,890	11,188,959	-	Ending Fund Balance	-	-	-
-	-	9,025,428	Reserved for Future Years	11,308,918	12,615,708	12,615,708
<b>\$ 10,016,344</b>	<b>\$ 11,819,548</b>	<b>\$ 13,829,344</b>	<b>Total requirements</b>	<b>\$ 14,367,674</b>	<b>\$15,267,487</b>	<b>\$ 18,326,243</b>

## General Construction Projects

- Murdock Park Improvement and Restroom
- Trail Network Expansion Improvements
- Adjacent Art Center Design

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 1,657,706	\$ 2,348,776	\$ 4,166,985	<b>RESOURCES</b>			
			Beginning fund balance	\$ 5,258,687	\$ 5,731,284	\$ 5,258,687
			Revenue			
26,597	21,683	25,000	Franchise Fees	20,000	18,000	38,000
83,467	87,909	85,000	Charges for services	82,000	86,000	168,000
703,467	1,677,155	752,075	Infrastructure development	757,684	757,684	1,515,368
46,445	178,513	160,000	Fines, interest and other	175,000	160,000	335,000
859,976	1,965,260	1,022,075	Total revenue	1,034,684	1,021,684	2,056,368
			Other sources			
660,718	407,856	635,000	Transfers in	-	-	-
660,718	407,856	635,000	Total other sources	-	-	-
<b>3,178,400</b>	<b>4,721,892</b>	<b>5,824,060</b>	<b>Total resources</b>	<b>6,293,371</b>	<b>6,752,968</b>	<b>7,315,055</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
22,143	21,481	38,387	Salaries and wages	46,260	48,110	94,370
2,117	2,105	3,745	Payroll taxes	4,782	4,989	9,770
12,035	10,733	16,741	Benefits	19,558	20,865	40,423
36,295	34,319	58,873	Total personal services	70,600	73,964	144,564
			Materials and services			
100,033	163,490	-	Professional & technical	250,000	330,000	580,000
-	-	10,000	Facility and equipment	6,500	6,500	13,000
957	16,606	-	Other purchased services	-	-	-
604,210	-	-	Supplies	-	-	-
28,622	44,144	80,724	Cost Allocation	34,987	35,863	70,850
733,822	224,240	90,724	Total materials & services	291,487	372,363	663,850
			Capital outlay			
3,008	229,687	1,222,389	Infrastructure	75,000	75,000	150,000
56,499	66,660	-	Furniture and equipment	125,000	-	125,000
59,507	296,347	1,222,389	Total capital outlay	200,000	75,000	275,000
829,625	554,907	1,371,986	Total expenditures	562,087	521,327	1,083,414
			Ending Fund Balance	-	-	-
2,348,776	4,166,985	-	Reserved for Future Years	5,731,284	6,231,641	6,231,641
-	-	4,452,074	<b>Total requirements</b>	<b>\$ 6,293,371</b>	<b>\$ 6,752,968</b>	<b>\$ 7,315,055</b>
<b>\$ 3,178,400</b>	<b>\$ 4,721,892</b>	<b>\$ 5,824,060</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.

2022-23 Actual	2023-24 Actual	2024-25 Budget	Biennial			
			2025-26	2026-27	2025-27	
			1st Year	2nd Year	Total Budget	
<b>RESOURCES</b>						
\$ 26,646,682	\$24,859,318	\$ 24,071,595	Beginning fund balance	\$25,560,515	\$25,395,113	\$ 25,560,515
			Revenue			
7,045,802	7,141,803	6,233,500	Charges for services	6,614,000	6,746,000	13,360,000
695,673	1,279,858	700,486	Infrastructure development	418,578	418,578	837,156
445,787	1,131,509	1,136,000	Fines, interest and other	1,311,000	1,307,820	2,618,820
8,187,262	9,553,170	8,069,986	Total revenue	8,343,578	8,472,398	16,815,976
			Other sources			
3,949	772	-	Sale of fixed assets	-	-	-
3,949	772	-	Total other sources	-	-	-
<b>34,837,893</b>	<b>34,413,260</b>	<b>32,141,581</b>	<b>Total resources</b>	<b>33,904,093</b>	<b>33,867,511</b>	<b>42,376,491</b>
<b>REQUIREMENTS</b>						
			Expenditures			
			Personal services			
558,910	543,111	646,095	Salaries and wages	728,909	764,729	1,493,638
59,197	57,500	69,524	Payroll taxes	79,341	83,222	162,563
268,486	262,664	323,559	Benefits	373,083	400,302	773,385
886,593	863,274	1,039,178	Total personal services	1,181,333	1,248,253	2,429,586
			Materials and services			
148,424	135,861	157,600	Professional & technical	158,690	161,800	320,490
1,564,566	1,968,497	1,944,873	Facility and equipment	2,205,343	2,282,848	4,488,191
585,641	594,078	581,154	Other purchased services	625,459	638,539	1,263,998
77,456	149,110	141,590	Supplies	152,950	152,950	305,900
1,096	3,557	6,500	Minor equipment	6,800	7,000	13,800
495,314	665,409	649,385	Cost Allocation	601,795	509,234	1,111,029
2,872,496	3,516,513	3,481,102	Total materials & services	3,751,037	3,752,371	7,503,408
			Capital outlay			
3,959,973	3,701,256	1,256,000	Infrastructure	1,352,891	1,565,259	2,918,150
3,959,973	3,701,256	1,256,000	Total capital outlay	1,352,891	1,565,259	2,918,150
7,719,062	8,081,044	5,776,280	Total expenditures	6,285,261	6,565,883	12,851,144
			Debt service			
1,406,000	1,486,000	1,531,000	Principal	1,547,000	1,633,000	3,180,000
853,508	774,620	726,497	Interest	676,719	626,574	1,303,293
2,259,508	2,260,620	2,257,497	Total debt service	2,223,719	2,259,574	4,483,293
24,859,323	24,071,595	-	Ending Fund Balance	-	-	-
-	-	182,975	Contingency	-	805,282	805,282
-	-	7,515,292	Reserved for Future Years - Ops	5,072,037	1,236,700	1,236,700
-	-	16,409,538	Reserved for Future Years - Cap	20,323,076	23,000,072	23,000,072
<b>\$ 34,837,893</b>	<b>\$ 34,413,260</b>	<b>\$ 32,141,581</b>	<b>Total requirements</b>	<b>\$ 33,904,093</b>	<b>\$33,867,511</b>	<b>\$ 42,376,491</b>

## Budget Detail

## Water Operations

### Water Operations

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26	2026-27	2025-27
				1st Year	2nd Year	Total Budget
RESOURCES						
\$ 9,738,745	\$ 10,104,111	\$ 10,596,688	Beginning fund balance	\$ 8,050,044	\$ 5,072,037	\$ 8,050,044
6,395,802	6,491,803	3,133,500	Revenue			
175,413	529,456	526,000	Charges for services	3,314,000	3,380,000	6,694,000
6,571,215	7,021,259	3,659,500	Fines, interest and other	691,000	667,820	1,358,820
			Total revenue	4,005,000	4,047,820	8,052,820
			Other sources			
3,949	772	-	Sale of fixed assets	-	-	-
3,949	772	-	Total other sources	-	-	-
16,313,909	17,126,142	14,256,188	Total resources	12,055,044	9,119,857	16,102,864
REQUIREMENTS						
			Expenditures			
			Personal services			
546,686	519,714	587,319	Salaries and wages	647,983	679,757	1,327,740
57,823	55,164	63,877	Payroll taxes	71,446	74,929	146,375
263,067	254,569	295,261	Benefits	335,699	360,301	696,000
867,576	829,447	946,457	Total personal services	1,055,128	1,114,987	2,170,116
			Materials and services			
148,424	127,200	157,600	Professional & technical	158,690	161,800	320,490
1,564,380	1,968,367	1,944,873	Facility and equipment	2,205,343	2,282,848	4,488,191
585,066	593,503	581,154	Other purchased services	625,459	638,539	1,263,998
77,456	127,148	141,590	Supplies	152,950	152,950	305,900
1,096	3,557	6,500	Minor equipment	6,800	7,000	13,800
494,945	619,611	522,250	Cost Allocation	554,917	460,177	1,015,094
2,871,366	3,439,387	3,353,967	Total materials & services	3,704,159	3,703,314	7,407,473
			Capital outlay			
211,348	-	-	Infrastructure	-	-	-
211,348	-	-	Total capital outlay	-	-	-
3,950,290	4,268,834	4,300,424	Total expenditures	4,759,288	4,818,301	9,577,588
			Debt service			
1,406,000	1,486,000	1,531,000	Principal	1,547,000	1,633,000	3,180,000
853,508	774,620	726,497	Interest	676,719	626,574	1,303,293
2,259,508	2,260,620	2,257,497	Total debt service	2,223,719	2,259,574	4,483,293
10,104,111	10,596,688	-	Ending Fund Balance	-	-	-
-	-	182,975	Contingency	-	805,282	805,282
-	-	7,515,292	Reserved for Future Years	5,072,037	1,236,700	1,236,700
\$ 16,313,909	\$ 17,126,142	\$ 14,256,188	Total requirements	\$ 12,055,044	\$ 9,119,857	\$ 16,102,864

## 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.

### FY 2024-25 Highlights

- Completed annual reporting requirements to the State (Infrastructure)
- Coordinated and managed testing of all 3,350 active backflow assemblies (Infrastructure)
- Completed hydrant maintenance program (half of system) (Infrastructure)
- Completed Uni-Directional flushing program (Infrastructure)
- Completed meter testing of 2" and larger meters (Infrastructure)
- Responded to one (1) water main break emergencies (Infrastructure)
- Completed installation of Norton Waterline Replacement (Infrastructure)
- Completed Park Row Waterline Replacement with staff (Infrastructure)

### BY 2025-27 Goals

- Implement recommended CIP Program (Infrastructure)
- Perform preventative maintenance on half of public fire hydrants (Infrastructure)
- Provide Uni-Directional flushing program (Infrastructure)
- All Backflow Assemblies tested annually (Infrastructure)
- Complete various Resiliency Projects (Infrastructure)
- Complete meter maintenance program (Infrastructure)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
<b>Provide clean and safe water via an efficiently maintained and operated water system</b>	Million gallons of water used City-wide annually	748	742	743	744
	Million gallons of water flushed to maintain water quality	1.4	1.5	1.5	1.5
	Miles of water lines maintained	88	89	90	92
	Active service connections	6,303	6,400	6,450	6,500
	Number of water quality samples taken annually	267	300	320	330
<b>Assure back flow prevention program is current and meets all requirements</b>	Number of backflow systems installed	3,106	3,350	3,400	3,450
	Percentage of backflow systems tested	92%	98%	100%	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
- WRWTP – Seismic Resilience

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 16,907,937	\$14,755,206	\$ 13,474,908	<b>RESOURCES</b>			
			Beginning fund balance	\$ 17,510,472	\$20,323,076	\$ 17,510,472
			Revenue			
650,000	650,000	3,100,000	Charges for services	3,300,000	3,366,000	6,666,000
695,673	1,279,858	700,486	Infrastructure development	418,578	418,578	837,156
270,369	602,053	610,000	Fines, interest and other	620,000	640,000	1,260,000
1,616,042	2,531,911	4,410,486	Total revenue	4,338,578	4,424,578	8,763,156
<b>18,523,979</b>	<b>17,287,117</b>	<b>17,885,394</b>	<b>Total resources</b>	<b>21,849,050</b>	<b>24,747,654</b>	<b>26,273,628</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
12,224	23,396	58,776	Salaries and wages	80,926	84,972	165,898
1,374	2,335	5,647	Payroll taxes	7,894	8,293	16,187
5,419	8,095	28,298	Benefits	37,384	40,001	77,385
19,017	33,827	92,721	Total personal services	126,204	133,266	259,471
			Materials and services			
-	8,661	-	Professional & technical	-	-	-
185	131	-	Facility and equipment	-	-	-
575	575	-	Other purchased services	-	-	-
-	21,961	-	Supplies	-	-	-
370	45,799	127,135	Cost Allocation	46,878	49,057	95,935
1,130	77,126	127,135	Total materials & services	46,878	49,057	95,935
			Capital outlay			
3,748,626	3,701,256	1,256,000	Infrastructure	1,352,891	1,565,259	2,918,150
3,748,626	3,701,256	1,256,000	Total capital outlay	1,352,891	1,565,259	2,918,150
3,768,773	3,812,209	1,475,856	Total expenditures	1,525,973	1,747,582	3,273,556
14,755,206	13,474,908	-	Ending Fund Balance	-	-	-
-	-	16,409,538	Reserved for Future Years	20,323,076	23,000,072	23,000,072
<b>\$ 18,523,979</b>	<b>\$ 17,287,117</b>	<b>\$ 17,885,394</b>	<b>Total requirements</b>	<b>\$ 21,849,050</b>	<b>\$24,747,654</b>	<b>\$ 26,273,628</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.

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 3,587,200	\$ 3,771,588	\$ 3,980,848	RESOURCES			
			Beginning fund balance	\$ 4,412,425	\$ 4,394,597	\$ 4,412,425
			Revenue			
823,368	32,250	77,200	Intergovernmental	402,200	402,200	804,400
860,879	776,807	797,100	Charges for services	848,500	865,500	1,714,000
243,713	262,157	158,203	Infrastructure development	53,989	53,989	107,978
66,099	187,053	186,000	Fines, interest and other	285,000	271,300	556,300
1,994,060	1,258,267	1,218,503	Total revenue	1,589,689	1,592,989	3,182,678
			Other sources			
3,291	772	-	Sale of fixed assets	-	-	-
-	-	600,000	Issuance of long-term debt	-	-	-
3,291	772	600,000	Total other sources	-	-	-
5,584,550	5,030,627	5,799,348	Total resources	6,002,114	5,987,586	7,595,103
			REQUIREMENTS			
			Expenditures			
			Personal services			
224,417	243,740	309,755	Salaries and wages	343,430	360,327	703,757
24,709	26,580	32,811	Payroll taxes	37,754	39,655	77,409
104,689	123,000	159,574	Benefits	190,400	204,405	394,805
353,815	393,320	502,140	Total personal services	571,584	604,387	1,175,971
			Materials and services			
46,566	73,963	623,400	Professional & technical	241,800	241,800	483,600
3,410	759	1,650	Facility and equipment	1,650	1,675	3,325
120,139	142,003	124,989	Other purchased services	145,471	141,983	287,454
52,485	22,751	12,650	Supplies	13,900	14,100	28,000
7,924	1,792	8,000	Minor equipment	12,500	9,000	21,500
354,019	413,793	347,753	Cost Allocation	242,145	271,642	513,787
584,543	655,061	1,118,442	Total materials & services	657,466	680,200	1,337,666
			Capital outlay			
874,604	1,397	1,110,000	Infrastructure	302,099	2,024,500	2,326,599
874,604	1,397	1,110,000	Total capital outlay	302,099	2,024,500	2,326,599
1,812,962	1,049,778	2,730,582	Total expenditures	1,531,149	3,309,086	4,840,236
			Debt service			
-	-	-	Principal	47,445	49,873	97,318
-	-	-	Interest	28,923	26,496	55,419
-	-	-	Total debt service	76,368	76,369	152,737
3,771,588	3,980,848	-	Ending Fund Balance	-	-	-
-	-	43,315	Contingency	-	199,470	199,470
-	-	920,056	Reserved for Future Years - Ops	1,162,290	966,298	966,298
-	-	2,105,395	Reserved for Future Years - Cap	3,232,307	1,436,363	1,436,363
\$ 5,584,550	\$ 5,030,627	\$ 5,799,348	Total requirements	\$ 6,002,114	\$ 5,987,586	\$ 7,595,103

## Budget Detail

## Sanitary Operations

### Sanitary Operations

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 1,064,842	\$ 953,001	\$ 898,927	RESOURCES			
			Beginning fund balance	\$ 1,134,042	\$ 1,162,290	\$ 1,134,042
			Revenue			
2,542	32,250	2,200	Intergovernmental	2,200	2,200	4,400
860,879	776,807	797,100	Charges for services	848,500	865,500	1,714,000
-	-	-	Infrastructure development	-	-	-
20,051	66,285	67,000	Fines, interest and other	140,000	136,300	276,300
883,473	875,342	866,300	Total revenue	990,700	1,004,000	1,994,700
			Other sources			
3,291	772	-	Sale of fixed assets	-	-	-
3,291	772	-	Total other sources	-	-	-
1,951,605	1,829,115	1,765,227	Total resources	2,124,742	2,166,290	3,128,742
			REQUIREMENTS			
			Expenditures			
			Personal services			
210,765	226,990	240,764	Salaries and wages	283,859	297,777	581,636
23,421	24,991	26,579	Payroll taxes	32,157	33,770	65,927
97,931	113,601	121,466	Benefits	155,452	166,883	322,335
332,117	365,582	388,809	Total personal services	471,468	498,429	969,897
			Materials and services			
28,369	16,690	63,400	Professional & technical	61,800	61,800	123,600
3,410	759	1,650	Facility and equipment	1,650	1,675	3,325
119,117	142,003	124,989	Other purchased services	145,471	141,983	287,454
52,485	22,751	12,650	Supplies	13,900	14,100	28,000
7,924	1,792	8,000	Minor equipment	12,500	9,000	21,500
336,580	379,214	192,358	Cost Allocation	169,295	197,166	366,461
547,886	563,209	403,047	Total materials & services	404,616	425,724	830,340
			Capital outlay			
118,601	1,397	10,000	Infrastructure	10,000	-	10,000
118,601	1,397	10,000	Total capital outlay	10,000	-	10,000
998,604	930,188	801,856	Total expenditures	886,084	924,153	1,810,237
			Debt service			
-	-	-	Principal	47,445	49,873	97,318
-	-	-	Interest	28,923	26,496	55,419
-	-	-	Total debt service	76,368	76,369	152,737
953,001	898,927	-	Ending Fund Balance	-	-	-
-	-	43,315	Contingency	-	199,470	199,470
-	-	920,056	Reserved for Future Years	1,162,290	966,298	966,298
\$ 1,951,605	\$ 1,829,115	\$ 1,765,227	Total requirements	\$ 2,124,742	\$ 2,166,290	\$ 3,128,742

## Sanitary Operations

The Sanitary Operations program manages and operates 70.6 miles of pipe ranging in size from 6"-21" in the wastewater collection system in the city limits of Sherwood. The Sanitary Operations program maintains and operates a safe and reliable wastewater collection system that protects public health, protects the environment, and meets or exceeds all regulatory standards.

### FY 2024-25 Highlights

- Met all required CWS performance measures
- Cleaned 84,795 feet of sanitary main lines, 1/4 of our Sanitary System
- Videoed 42,398 feet of sanitary main lines, 1/8 of our Sanitary System
- Completed brushing and posting program
- Completed annual inspections at City businesses to ensure Fat, Oil, and Grease (FOG) compliance
- Provided semi-annual cleaning of sanitary sewer mainlines which are essential to FOG from our food establishments

### BY 2025-27 Goals

- Meet CWS performance measures (Infrastructure)
- Continue to increase public awareness of FOG (Infrastructure)
- No sanitary sewer overflows (Infrastructure)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Scheduled maintenance of wastewater infrastructure	Total feet of sanitary lines	325,139	339,186	340,000	341,000
	Percentage of lines cleaned	28%	25%	25%	25%
	Percentage of lines video inspected	14%	13%	13%	13%
	Number of overflows or backups	1	0	0	0
	Percentage of businesses inspected and in compliance with City's FOG Program	100%	100%	100%	100%
	Percentage of manholes inspected performance measure changed for manhole inspections	25%	25%	25%	25%

## Sanitary Capital Projects

- Rock Creek Upsizing Phase 2
- Brookman Sanitary Sewer Trunk Line

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26	2026-27	2025-27
				1st Year	2nd Year	Total Budget
RESOURCES						
\$ 2,522,355	\$ 2,818,584	\$ 3,081,918	Beginning fund balance	\$ 3,278,383	\$ 3,232,307	\$ 3,278,383
			Revenue			
820,826	-	75,000	Intergovernmental	400,000	400,000	800,000
243,713	262,157	158,203	Infrastructure development	53,989	53,989	107,978
46,047	120,768	119,000	Fines, interest and other	145,000	135,000	280,000
1,110,587	382,925	352,203	Total revenue	598,989	588,989	1,187,978
			Other sources			
-	-	600,000	Issuance of long-term debt	-	-	-
-	-	600,000	Total other sources	-	-	-
3,632,942	3,201,509	4,034,121	Total resources	3,877,372	3,821,296	4,466,361
REQUIREMENTS						
			Expenditures			
			Personal services			
13,652	16,750	68,991	Salaries and wages	59,571	62,550	122,121
1,288	1,590	6,232	Payroll taxes	5,597	5,885	11,482
6,758	9,399	38,108	Benefits	34,948	37,523	72,471
21,698	27,738	113,331	Total personal services	100,116	105,957	206,073
			Materials and services			
18,197	57,273	560,000	Professional & technical	180,000	180,000	360,000
1,022	-	-	Other purchased services	-	-	-
17,439	34,579	155,395	Cost Allocation	72,850	74,476	147,326
36,658	91,852	715,395	Total materials & services	252,850	254,476	507,326
			Capital outlay			
756,003	-	1,100,000	Infrastructure	292,099	2,024,500	2,316,599
756,003	-	1,100,000	Total capital outlay	292,099	2,024,500	2,316,599
814,359	119,590	1,928,726	Total expenditures	645,065	2,384,933	3,029,998
2,818,584	3,081,918	-	Ending Fund Balance	-	-	-
-	-	2,105,395	Reserved for Future Years	3,232,307	1,436,363	1,436,363
\$ 3,632,942	\$ 3,201,509	\$ 4,034,121	Total requirements	\$ 3,877,372	\$ 3,821,296	\$ 4,466,361

## 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.

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 6,920,085	\$ 8,106,977	\$ 9,405,633	<b>RESOURCES</b>			
			Beginning fund balance	\$ 10,438,687	\$ 9,868,694	\$ 10,438,687
			Revenue			
-	35,000	-	Intergovernmental	-	-	-
2,377,889	2,520,854	2,452,000	Charges for services	2,582,000	2,633,600	5,215,600
101,346	156,050	43,818	Infrastructure development	67,622	67,622	135,244
122,047	384,639	378,000	Fines, interest and other	510,000	495,500	1,005,500
2,601,283	3,096,542	2,873,818	Total revenue	3,159,622	3,196,722	6,356,344
			Other sources			
3,949	1,544	-	Sale of fixed assets	-	-	-
3,949	1,544	-	Total other sources	-	-	-
<b>9,525,316</b>	<b>11,205,063</b>	<b>12,279,451</b>	<b>Total resources</b>	<b>13,598,309</b>	<b>13,065,416</b>	<b>16,795,031</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
422,011	471,326	711,433	Salaries and wages	799,960	839,408	1,639,368
48,842	53,628	76,377	Payroll taxes	89,596	93,811	183,408
211,698	231,189	335,191	Benefits	396,715	424,675	821,390
682,551	756,142	1,123,001	Total personal services	1,286,271	1,357,894	2,644,166
			Materials and services			
51,604	147,059	96,500	Professional & technical	275,520	275,600	551,120
30,121	72,768	88,200	Facility and equipment	118,300	118,500	236,800
159,678	194,758	176,846	Other purchased services	190,187	194,820	385,007
27,612	72,569	43,050	Supplies	44,950	45,700	90,650
8,629	1,792	10,000	Minor equipment	13,100	9,600	22,700
411,084	549,387	621,647	Cost Allocation	689,132	726,953	1,416,084
688,728	1,038,333	1,036,243	Total materials & services	1,331,189	1,371,173	2,702,361
			Capital outlay			
47,061	4,955	730,000	Infrastructure	1,112,155	250,000	1,362,155
47,061	4,955	730,000	Total capital outlay	1,112,155	250,000	1,362,155
<b>1,418,339</b>	<b>1,799,430</b>	<b>2,889,244</b>	<b>Total expenditures</b>	<b>3,729,615</b>	<b>2,979,067</b>	<b>6,708,682</b>
8,106,977	9,405,633	-	Ending Fund Balance	-	-	-
-	-	73,700	Contingency	-	333,030	333,030
-	-	5,702,555	Reserved for Future Years - Ops	5,508,018	4,618,888	4,618,888
-	-	3,613,952	Reserved for Future Years - Cap	4,360,676	5,134,431	5,134,431
<b>\$ 9,525,316</b>	<b>\$ 11,205,063</b>	<b>\$ 12,279,451</b>	<b>Total requirements</b>	<b>\$ 13,598,309</b>	<b>\$ 13,065,416</b>	<b>\$ 16,795,031</b>

## Budget Detail

## Stormwater Operations

### Stormwater Operations

2022-23	2023-24	2024-25		Biennial		
				2025-26	2026-27	2025-27
Actual	Actual	Budget		1st Year	2nd Year	Total Budget
RESOURCES						
\$ 4,664,818	\$ 5,433,503	\$ 6,308,565	Beginning fund balance	\$ 5,981,013	\$ 5,508,018	\$ 5,981,013
-	35,000	-	Revenue	-	-	-
1,977,889	2,120,854	1,227,000	Intergovernmental	1,292,000	1,317,800	2,609,800
25,439	87,233	-	Charges for services	-	-	-
79,084	253,677	247,000	Infrastructure development	365,000	355,500	720,500
2,082,412	2,496,764	1,474,000	Fines, interest and other	1,657,000	1,673,300	3,330,300
			Total revenue			
3,949	1,544	-	Other sources	-	-	-
3,949	1,544	-	Sale of fixed assets	-	-	-
			Total other sources	-	-	-
6,751,179	7,931,811	7,782,565	Total resources	7,638,013	7,181,318	9,311,313
REQUIREMENTS						
			Expenditures			
			Personal services			
403,574	457,103	671,641	Salaries and wages	701,135	735,642	1,436,777
47,168	52,296	72,725	Payroll taxes	80,450	84,198	164,648
201,558	224,182	314,559	Benefits	337,319	361,062	698,381
652,301	733,581	1,058,925	Total personal services	1,118,904	1,180,902	2,299,806
			Materials and services			
51,604	85,850	96,500	Professional & technical	95,520	95,600	191,120
30,121	72,768	88,200	Facility and equipment	118,300	118,500	236,800
159,553	194,154	175,846	Other purchased services	190,187	194,820	385,007
27,612	17,294	43,050	Supplies	44,950	45,700	90,650
8,629	1,792	10,000	Minor equipment	13,100	9,600	22,700
387,857	517,807	533,789	Cost Allocation	549,034	584,279	1,133,312
665,375	889,664	947,385	Total materials & services	1,011,091	1,048,499	2,059,589
			Capital outlay			
-	-	-	Infrastructure	-	-	-
-	-	-	Total capital outlay	-	-	-
1,317,676	1,623,245	2,006,310	Total expenditures	2,129,995	2,229,400	4,359,396
5,433,503	6,308,565	-	Ending Fund Balance	-	-	-
-	-	73,700	Contingency	-	333,030	333,030
-	-	5,702,555	Reserved for Future Years	5,508,018	4,618,888	4,618,888
\$ 6,751,179	\$ 7,931,811	\$ 7,782,565	Total requirements	\$ 7,638,013	\$ 7,181,318	\$ 9,311,313

### 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.



#### FY 2024-25 Highlights

- Cleaned 70,621 feet of stormwater main lines
- Cleaned/inspected 2,002 catch basins
- Cleaned 101 water quality manholes semi-annually
- Treated 2,050 catch basins for prevention of West Nile Virus
- Completed leaf curbside pickup for all public city streets and held 1 leaf drop off date at Public Works facility; collected 903 yards of leaves
- Planted 500 trees (only one tree planting)
- Completed monthly sweeping of streets and city parking lots

#### BY 2025-27 Goals

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

#### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Scheduled maintenance of Stormwater infrastructure	Total feet of Stormwater lines	351,849	353,106	354,500	356,000
	Percentage of system videoed	20%	20%	15%	15%
	Percentage of Stormwater lines cleaned	29%	20%	17%	17%
	Total number of sumped catch basins	1,787	1,831	1,860	1,880
	Percentage of catch basins cleaned	99%	100%	100%	100%
	Number of WQFs, LIDA rehabilitated/enhanced	3	5	3	3

## Stormwater Capital Projects

- Cedar Creek Trail Crossing of Hwy 99
- Woodhaven Swales
- Stormwater Quality Facility Refurbishments
- Citywide Catch Basin Remediation Program
- 2<sup>nd</sup> & Park Steet Stormwater Facility Rehabilitation
- Gleneagle Drive Regional Storm New Facility

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 2,255,267	\$ 2,673,474	\$ 3,097,068	<b>RESOURCES</b>			
			Beginning fund balance	\$ 4,457,674	\$ 4,360,676	\$ 4,457,674
			Revenue			
400,000	400,000	1,225,000	Charges for services	1,290,000	1,315,800	2,605,800
75,908	68,816	43,818	Infrastructure development	67,622	67,622	135,244
42,963	130,962	131,000	Fines, interest and other	145,000	140,000	285,000
518,870	599,778	1,399,818	Total revenue	1,502,622	1,523,422	3,026,044
<b>2,774,137</b>	<b>3,273,252</b>	<b>4,496,886</b>	<b>Total resources</b>	<b>5,960,296</b>	<b>5,884,098</b>	<b>7,483,718</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
18,436	14,223	39,792	Salaries and wages	98,825	103,766	202,591
1,674	1,331	3,652	Payroll taxes	9,146	9,613	18,759
10,140	7,006	20,632	Benefits	59,396	63,613	123,009
30,250	22,561	64,076	Total personal services	167,367	176,993	344,360
			Materials and services			
-	61,209	-	Professional & technical	180,000	180,000	360,000
125	604	1,000	Other purchased services	-	-	-
-	55,275	-	Supplies	-	-	-
23,228	31,580	87,858	Cost Allocation	140,098	142,674	282,772
23,353	148,669	88,858	Total materials & services	320,098	322,674	642,772
			Capital outlay			
47,061	4,955	730,000	Infrastructure	1,112,155	250,000	1,362,155
47,061	4,955	730,000	Total capital outlay	1,112,155	250,000	1,362,155
100,663	176,184	882,934	Total expenditures	1,599,620	749,667	2,349,287
2,673,474	3,097,068	-	Ending Fund Balance	-	-	-
-	-	3,613,952	Reserved for Future Years	4,360,676	5,134,431	5,134,431
<b>\$ 2,774,137</b>	<b>\$ 3,273,252</b>	<b>\$ 4,496,886</b>	<b>Total requirements</b>	<b>\$ 5,960,296</b>	<b>\$ 5,884,098</b>	<b>\$ 7,483,718</b>

## Broadband Fund

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		Biennial		
				2025-26 1st Year	2026-27 2nd Year	2025-27 Total Budget
\$ 8,770,555	\$ 2,484,273	\$ 1,191,086	<b>RESOURCES</b>			
			Beginning fund balance	\$ (186,649)	\$ 11,941,115	\$ (186,649)
			Revenue			
334,355	1,330,825	-	Intergovernmental	5,875,085	3,131,785	9,006,870
970,005	1,157,532	1,779,600	Charges for services	2,297,148	3,111,148	5,408,296
109,268	62,254	77,000	Fines, interest and other	555,000	480,000	1,035,000
1,413,628	2,550,611	1,856,600	Total revenue	8,727,233	6,722,933	15,450,166
			Other sources			
1,974	-	-	Sale of fixed assets	-	-	-
-	-	2,400,000	Issuance of long-term debt	15,500,000	-	15,500,000
1,974	-	2,400,000	Total other sources	15,500,000	-	15,500,000
<b>10,186,157</b>	<b>5,034,884</b>	<b>5,447,686</b>	<b>Total resources</b>	<b>24,040,584</b>	<b>18,664,048</b>	<b>30,763,517</b>
			<b>REQUIREMENTS</b>			
			Expenditures			
			Personal services			
706,332	849,164	1,665,942	Salaries and wages	1,831,985	1,923,284	3,755,269
101,940	84,371	165,209	Payroll taxes	186,657	195,740	382,397
457,207	434,513	985,883	Benefits	1,109,587	1,193,581	2,303,168
1,265,479	1,368,048	2,817,034	Total personal services	3,128,229	3,312,605	6,440,834
			Materials and services			
433,563	122,738	35,900	Professional & technical	34,900	34,000	68,900
246,975	224,172	295,890	Facility and equipment	357,090	362,540	719,630
89,668	127,005	218,337	Other purchased services	296,914	315,342	612,256
656,041	154,514	108,000	Supplies	342,000	365,000	707,000
4,106	1,268	-	Community activities	-	-	-
56,573	52,353	21,500	Minor equipment	68,500	46,500	115,000
1,543,051	1,236,748	1,272,127	Cost Allocation	1,203,231	1,318,722	2,521,953
3,029,978	1,918,798	1,951,754	Total materials & services	2,302,635	2,442,104	4,744,739
			Capital outlay			
2,811,181	1,285,867	-	Infrastructure	5,875,085	3,131,785	9,006,870
112,000	65,258	5,000	Furniture and equipment	5,000	5,000	10,000
2,923,181	1,351,125	5,000	Total capital outlay	5,880,085	3,136,785	9,016,870
<b>7,218,638</b>	<b>4,637,971</b>	<b>4,773,788</b>	<b>Total expenditures</b>	<b>11,310,949</b>	<b>8,891,493</b>	<b>20,202,443</b>
			Debt service			
118,791	121,772	124,829	Principal	317,741	1,235,212	1,552,953
364,259	361,278	358,222	Interest	470,779	457,858	928,637
483,050	483,050	483,051	Total debt service	788,520	1,693,070	2,481,590
2,484,469	(86,137)	-	Ending Fund Balance	-	-	-
-	-	-	Contingency	-	1,545,016	1,545,016
-	-	190,847	Reserved for Future Years	11,941,115	6,534,468	6,534,468
<b>\$ 10,186,157</b>	<b>\$ 5,034,884</b>	<b>\$ 5,447,686</b>	<b>Total requirements</b>	<b>\$ 24,040,584</b>	<b>\$ 18,664,048</b>	<b>\$ 30,763,517</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.



### FY 2024-25 Highlights

- Completed 12<sup>th</sup> Fiber to the Home area, making Sherwood Broadband service available to 3500 Sherwood residents, Brought service to the Sherwood Commerce Center sites
- Obtained a \$1M Federal Broadband Grant through Representative Salinas for rural expansion North and South of Sherwood
- Obtained a \$9M Federal/State Broadband Deployment Program grant for rural expansion south of Sherwood
- Completed the \$1.66M State Broadband grant for expansion along Roy Rogers, Scholls Ferry, and Beef Bend.
- Upgraded backbone links to 100GB
- Completed outreach efforts to increase reviews of service, as of January '25 all reviews have been five stars.
- Completed multiple Marketing outreach efforts, for both construction notification, and new customer solicitation.

### BY 2025-27 Goals

- Continue construction of the Fiber to the Home project. (Infrastructure)
  - 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.
- Evaluate and pursue BEAD grant opportunities. (Infrastructure)
- Continue to pursue new revenue opportunities. (Fiscal Responsibility)
- Continue to expand partnerships with local agencies. (Fiscal Responsibility)

### Performance Measures

Strategy	Measures	FY23-24 Actual	FY24-25 Projected	FY25-26 Budget	FY26-27 Budget
Provide quality broadband services to the business community	Total number of accounts	1192	1700	2500	3200
	Number of business accounts	98	115	130	145
	Number of rural accounts	150	155	350	450
	Number of accounts churn (move outs)	7	11	15	15

## Personnel FTE Allocation Comparison to Prior Years

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	Adopted 2024-25 Budget	Total 2025-27 Budget
Administration	16.4	18.0	16.9	17.9	16.6	13.8
Community Development	15.0	15.1	16.0	10.0	14.0	8.1
Public Safety	32.0	28.7	32.5	33.0	33.0	33.0
Community Services	21.1	20.3	22.1	22.9	21.9	21.4
Public Works Operations	11.4	11.2	11.9	17.9	12.2	11.0
General Fund Total	95.9	93.3	99.4	101.7	97.7	87.3
Water Operations	6.5	6.1	7.0	7.2	6.8	6.9
Water Capital	0.1	0.1	0.2	0.2	0.5	0.2
Water Fund Total	6.6	6.2	7.2	7.4	7.3	7.1
Sanitary Operations	3.0	3.0	2.7	2.7	2.7	2.8
Sanitary Capital	0.5	0.1	0.3	0.4	0.7	0.4
Sanitary Fund Total	3.5	3.1	3.0	3.1	3.4	3.2
Storm Operations	5.9	5.9	5.8	6.2	8.5	8.3
Storm Capital	0.2	0.1	0.4	0.4	0.3	0.9
Storm Fund Total	6.1	6.0	6.2	6.6	8.8	9.2
Transient Lodging Tax	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Public Art	-	-	-	-	-	-
Economic Development and Promotion	-	-	-	-	0.5	0.5
Investment	-	-	-	-	-	-
Street Operations	4.7	4.4	4.8	4.3	4.9	6.7
Street Capital	0.5	0.6	0.4	0.7	0.4	1.8
General Construction	0.3	0.3	0.2	0.3	0.2	0.1
Broadband	4.9	8.4	20.5	21.0	19.5	19.0
2000 URA Operations	0.5	0.3	0.5	-	-	-
2021 URA Operations	-	-	0.5	1.1	1.8	1.3
2021 URA Capital	-	0.1	0.5	0.8	0.6	1.3
Total	123.0	122.7	143.2	146.5	145.0	137.0

## Changes to personnel for Proposed BY25-27

## Administration

Communications / Engagement Coordinator - City Manager	0.25
Records Management Coordinator - Recording	-0.5
Information Technology Manager - IT	-1.0
Court Clerk I - Municipal Court	-1.0
Court Clerk I - Municipal Court	-0.5

## Community Development

Planning Coordinator - Planning	-1.0
Plans Examiner (Vacant)	-1.0
Code Compliance Officer	-1.0

## Public Safety

Contracted Police Officer	-0.5
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## Community Services

Librarian I Youth Services - Library	-0.5
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## Public Works

Maintenance Worker II - Parks	-1.0
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## Enterprise Funds

Communications / Engagement Coordinator	0.5
Engineering Tech II - Public Works	-1.0

## Broadband

Communications / Engagement Coordinator	0.25
	-8.0

## Salary Schedule - Effective July 1, 2025

AFSCME Represented Positions	Group Range	Minimum Hourly	Maximum Hourly	Minimum Monthly	Maximum Monthly
Library Page Recreation Assistant	500	\$ 16.73	\$ 21.20	\$ 2,899	\$ 3,674
No current positions	600	\$ 19.22	\$ 24.37	\$ 3,332	\$ 4,225
Administrative Assistant I Library Assistant I	700	\$ 21.14	\$ 26.80	\$ 3,664	\$ 4,645
Administrative Assistant II Library Assistant II Maintenance Worker I	800	\$ 24.32	\$ 30.84	\$ 4,216	\$ 5,346
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	\$ 26.49	\$ 33.60	\$ 4,592	\$ 5,823
Maintenance Worker II Police Records Specialist	1000	\$ 28.63	\$ 36.31	\$ 4,962	\$ 6,294
Broadband Install Tech City Volunteer Coordinator Court Clerk II Deputy City Recorder Engineering Program Associate Engineering Technician II Finance Technician II Lead Billing Technician Lead Permit Specialist Librarian I Maintenance Worker III Mechanic Planning Coordinator (Unfunded) Program and Event Coordinator Telecommunications Utility Worker II Records Management Coordinator (Unfunded)	1100	\$ 30.92	\$ 39.21	\$ 5,360	\$ 6,796
Asset Management Specialist Assistant Planner Code Compliance Officer (Unfunded) Engineering Technician III Lead Maintenance Worker	1200	\$ 33.39	\$ 42.34	\$ 5,788	\$ 7,340
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	\$ 37.06	\$ 46.98	\$ 6,424	\$ 8,143
Building Inspector-Plans Examiner III Senior Accountant	1400	\$ 39.65	\$ 50.28	\$ 6,873	\$ 8,715
Senior Planner	1500	\$ 42.83	\$ 54.31	\$ 7,423	\$ 9,414
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
*At the time of publishing, SPOA and the City are continuing contract negotiations					
*The above salary schedule has been carried over from FY 24-25					

## Salary Schedule - Effective July 1, 2025 (continued)

SPSA Represented Positions	Group Range	Minimum Hourly	Maximum Hourly	Minimum Monthly	Maximum Monthly
Police Sergeant	*	\$ 50.26	\$ 63.73	\$ 8,712	\$ 11,047
Non-Represented Positions	Group Range	Minimum Hourly	Maximum Hourly	Minimum Monthly	Maximum Monthly
Administrative Assistant III Confidential Payroll Financial Specialist	1100N	\$ 30.83	\$ 39.10	\$ 5,344	\$ 6,777
Desktop Support Technician Executive Assistant Human Resources Specialist	1200N	\$ 33.29	\$ 42.21	\$ 5,770	\$ 7,316
Court Supervisor	1300N	\$ 36.95	\$ 46.86	\$ 6,404	\$ 8,122
Communications / Engagement Coordinator Emergency Management Coordinator Fleet Supervisor Program Analyst Senior Telecommunication Technician Systems Administrator	1400N	\$ 39.54	\$ 50.13	\$ 6,853	\$ 8,689
Adult Community Center Manager Art Center Manager Customer Services Supervisor Engineering Associate II IT Analyst Network Engineer Recreation Supervisor	1500N	\$ 42.71	\$ 54.15	\$ 7,404	\$ 9,386
Civil Engineer Library Operations Supervisor Public Works Operations Supervisor Senior IT Analyst	1600N	\$ 46.54	\$ 59.02	\$ 8,067	\$ 10,229
City Recorder Economic Development Manager Finance Manager Planning Manager Senior Civil Engineer Senior Network Engineer	1700N	\$ 50.26	\$ 63.73	\$ 8,712	\$ 11,047
Broadband Manager Building Official Information Technology Manager (Unfunded) Library Manager Utility Manager	1800N	\$ 53.29	\$ 67.58	\$ 9,237	\$ 11,714
City Engineer Police Captain	1900N	\$ 60.74	\$ 77.03	\$ 10,529	\$ 13,352
Community Development Director Community Services Director (Unfunded) Finance Director HR Director IT Director Public Works Director	2000N	\$ 68.64	\$ 87.04	\$ 11,898	\$ 15,086
Assistant City Manager Police Chief	2100N	\$ 72.74	\$ 92.24	\$ 12,608	\$ 15,989
Municipal Judge City Attorney City Manager	Contract Employees				

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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 five 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 biennial budget process, the City of Sherwood will maintain a five-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.

**Biennial Year (BY)** – The twenty-four-month period to which the operating budget applies.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**ESC** - Erosion and Sediment Control.

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

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

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

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

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

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

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

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

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

**GFOA** - Government Finance Officers Association.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SFR** - Single Family Residential.

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

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

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

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

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

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

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

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

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

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

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

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

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

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