

CITY OF CORNELIUS ***ADOPTED BUDGET*** ***2022-2023***



Cornelius

Oregon's Family Town

Est. 1893

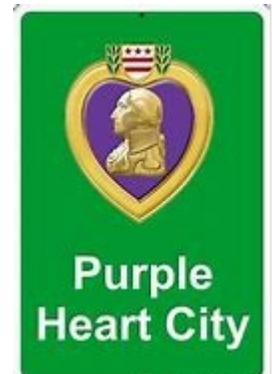


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July 1, 2022 – June 30, 2023

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READER'S GUIDE

Introduction

Contains the budget message, information about the Cornelius community, city statistics, description of the budget document, the budget process, budget basis, summary of financial management policies, revenue sources descriptions, and debt management policies and summaries.

Funds

Each fund has a narrative that describes the use of the fund and goals for that fund as well as the revenues and expenditure of the fund.

CIP

Capital Project details and expenditures included in the budget.

Acronyms

Abbreviations are explained here.

Glossary

This is a list of terms with explanations or definitions used throughout the budget document.

Appendix

Policies referenced in the budget document and publication notices.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Cornelius
Oregon**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Cornelius, Oregon** for its annual budget for the fiscal year beginning **July 1, 2021**. 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 communications 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.

2022-2023 BUDGET COMMITTEE

COUNCIL MEMBERS:

Jeffrey C Dalin, Mayor
 Luis Hernandez, Council President
 John Colgan, Councilor
 Doris Gonzalez, Councilor
 Angeles Godinez, Councilor

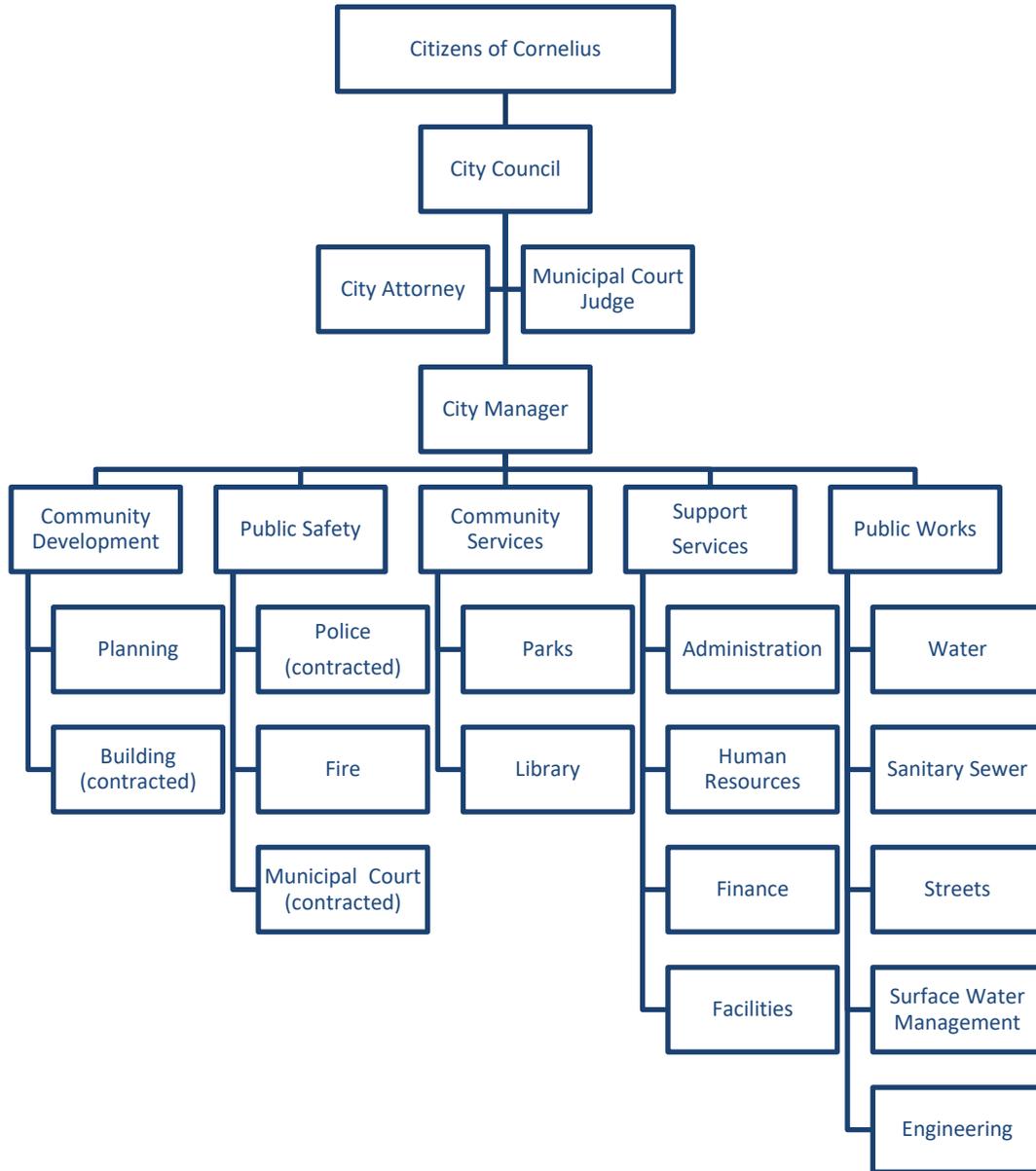
APPOINTED MEMBERS:

Andrew Dudley
 Dave Waffle
 Brad Coffey
 VACANCY
 VACANCY

ADMINISTRATIVE STAFF

Budget Officer – City Manager Rob Drake
 Finance Director Ellie Jones
 City Recorder-Treasurer..... Debby Roth
 Community Development Director Barbara Fryer
 Fire Chief Jim Geering
 Library Director Karen Hill
 Police Chief Bob Ray
 Public Works Director Mark Crowell

City of Cornelius Organizational Chart



BUDGET MESSAGE

OVERVIEW

The past two years have been a challenge because of the COVID-19 pandemic. It has impacted families, businesses, schools and virtually much of what we do as a community. In spite of the pandemic, our community also showed resiliency and strength in coping!

I have just completed my tenth year of service and have appreciated being a member of this dynamic and successful team and community. The Mayor and City Council have provided positive, informed, responsive and friendly leadership. Our two newest City Councilors were elected in late 2020 and are quickly learning their positions and participating effectively in Cornelius. The public has responded in a positive way and supported new directions that involve more residents and provides new opportunities to celebrate our community. City staff members have provided strong individual leadership, continued quality services for the residents of Cornelius and provided efficient and effective use of revenues. A proactive, attentive and more positive era continues in the city!

The Mayor and Council have desired to involve citizens more through community events and engaging people directly in a two-way dialogue. Due to the pandemic, many community events had been curtailed due to the risk of spreading COVID-19. We expect to bring back community events for all residents during the Summer and Fall of 2022. New and continuing traditions that are likely to return will include the Annual Take Care of Cornelius Day community-wide clean-up, Holiday Tree Lighting, Spanish-speaking Town Hall meetings focused on policing, immigration and general issues, hanging flower baskets on Adair and Baseline Streets, Flicks in the Park in August, Concerts in the Park, National Night Out Against Crime, Chalk Art Event, Annual Thanksgiving Holiday Dinner in partnership with Centro Cultural and the Washington County Sheriff's Office, partnering with two veterans groups to co-host the Annual Veterans Day Celebration in Veterans Memorial Park, and communicating through multiple electronic medium including Facebook and more information being available on the City's website. We have continued with the English and Spanish versions of *The Gazette* in the monthly utility bills. According to the Census 2020 results, our community is 53% Latino and we strive to communicate and inform Spanish speakers through multiple means of communication and more personal contact.

The City continues to work with the business community to further support their efforts in promoting a stronger economic base and encouraging new business. We have supported efforts to improve and facilitate more positive development and construction processes as opposed to being viewed only as regulators. The City continues with active participation in the Forest Grove/Cornelius Chamber of Commerce, including the Mayor being an ex-officio member of the board. We have continued our participation in the regional Greater Portland, Inc. economic development organization and both the Mayor and City Manager regularly attend meetings and provide information and input. Our City continues to actively participate in northwest Oregon's Col-Pac economic development organization and Westside Economic Alliance (WEA).

These past seven years our reactivated Cornelius Economic Development Commission (EDC) has continued implementing the Economic Development Plan. It provides for actively promoting the City's business core and assets, including the City's active support of the business community and promoting opportunities for new industry and jobs. These past six-years the EDC and City Council adopted the results of the Economic Opportunity Analysis (EOA) Grant that was funded by our regional government Metro. The EOA fully evaluated potential growth and business development opportunities in our downtown, including recommending the City forming an Urban Renewal District in the core area. As an extension of the EOA recommendation, the City applied for and received a \$315,000 Metro 2040 Grant to implement an Urban Renewal District, analyze and modify the current downtown zoning, and providing development options for two key downtown properties to be master-planned by the consultant team. The new Town Center Plan and Urban Renewal District formation were adopted in Summer 2019.

This upcoming budget cycle is the seventh-year we have a fully adopted Capital Improvement Program (CIP) that provides the information in full detail. This new budget is the fifth year that the City will include a 20-year outlook for key capital expenditure needs.

Residents supported the initial Fire Department Operating Levy in May 2015 with a 70.5% “yes” vote, which fully funded our Fire Department for the next five-year cycle and maintained two critically important paramedic positions to provide a 24-hr. paramedic response. In 2019, voters renewed the Fire Department Operating Levy with an 83.5% “yes” vote, again ensuring that Cornelius would have a more complete funding program for overall fire services.

This year’s budget contains \$42.9 million in recommended funding to provide responsive and efficient core services for Cornelius residents. The General Fund is \$10.2 million. The rest is in enterprise or “restricted funds” where utility rules, statutes, bond covenants or Constitutional limitations control the expenditure on activities not related to that particular source of income. For example, money from State, County or City fuel taxes can only be spent on streets, sidewalks and roads.

The General Fund includes funding for the City Council, Police and Fire Departments, Parks, Library, Engineering, Municipal Court and Community Development. The General Fund is about 23% of the total budget and contains more than 50% of the employees.

This year’s FY 2022-2023 budget is based on limited resources, potential impacts of the COVID-19 pandemic, and reflects the ability of our citizens and businesses to pay for services. The overall service levels will provide adequate coverage and focus on public safety, maintaining roads, providing safe and inviting park facilities, and maintaining library services. According to the annual Oregon Public Library Statistical Report, in the last ten years, the Cornelius City Library has continued to grow in use. Library materials circulation per capita has also risen. Currently, the new City Library is open seven days a week and will continue to do so with this proposed budget. Due to the opening of the new library, the FY 2019-2020 budget reflected an increase in new City Library FTEs. Funding from the WCCLS Budget (Washington County Cooperative Library Services) was increased to help cover these additional costs.

The proposed General Fund budget includes the City Council’s approval to continue to contract for police services with the Washington County Sheriff’s Office for at least another year. We are proposed and funded one additional deputy in the FY2021-2022 budget. As approved nine years ago, we continue to contract with the City of Forest Grove to manage our Municipal Court services. The two cities currently contract with the same part-time municipal judge and hold court in Forest Grove. Since the two cities adjoin one another, the traveling distance is minimal for Cornelius residents and non-residents who have received citations.

Development activity in the city has grown this past year and is expected to have continued growth and improvement in the coming years. Previously, there was very little undeveloped land in the city, but multiple new projects have moved forward for continued development this coming year. Several infill projects have been built out the last couple of years. In 2014, the Oregon Legislature approved a large Urban Growth Boundary (UGB) expansion contiguous and east of Cornelius. The City has annexed 138 acres of farm land that will support significant new housing choices in the City. The project’s development plans received City approval four years ago. The Laurel Woods project, which includes approximately 906 homes, began construction in 2018 and is scheduled for completion by the end of 2023. Much of the remaining vacant undeveloped industrial land was designated Shovel-Ready State Certified in FY2016-2017 for immediate development. To more effectively balance General Fund resources, nine years ago the City began contracting with the City of Forest Grove for Building Department services. We are very pleased with the work being done by the City of Forest Grove Building Department. The City’s Community Development Director, Senior Planner and City Engineer continue providing the remaining land use and engineering services.

BUDGET CHANGES AND CONTINUED PROGRAMS

The proposed budget contains some changes and continues programs from previous years. Some of these include the following which are also described in their respective funds:

- The Fire Chief and Fire Technician positions are shared with the City of Forest Grove through an Intergovernmental Agreement. Formerly the City of Gaston was also part of the Agreement.
- In May 2015, voters approved a five-year Fire Operating Levy that replaces the expired federal funds for the Intern Program and funds two new full-time firefighter/paramedic positions. The levy renewal vote in May 2019 resulted in an 83.5% “yes” vote from voters, extending the Fire Operating Levy for another 5 years.
- The functionally merged Municipal Court with the City of Forest Grove continues in this budget proposal and we will continue to monitor the success of the program during the new fiscal year. The citations issued in Cornelius are heard in the Forest Grove Municipal Court. The merger has provided for significant savings, though the Court activity was significantly reduced this past year due to COVID-19.
- The Police Department is currently authorized 14 full-time, sworn police officers (FTEs) through an Intergovernmental Agreement with the Washington County Sheriff’s Office.
- Construction was completed in 2019 for the new City Library Project. BRIDGE HOUSING, an affordable housing agency that operates in the Portland area, continues to be the City’s partner in a shared building with a new City Library on the first floor and 45 new affordable 55-years and older senior housing units on the top two floors.
- Utility fees are anticipated to rise partly because of funding increases from our partner agencies, needed capital improvement construction programs, and partly from a completed utility rate study adopted by the City Council in 2019. Hillsboro continues to be our water wholesale provider since 1941. Clean Water Services (CWS) has announced a likely fee increase for stormwater and sewer services in FY2022-2023.
- The Parks department added one FTE in FY2020, and is proposing an additional FTE in FY2023. The FY2020 addition was contingent on the formation of the Council Creek Local Improvement District (LID). The LID was formed. The Council Creek Neighborhood Association had asked the City to form an LID and take over responsibility for maintenance of their parks, habitat areas and sidewalks within the parks. The Neighborhood Association has donated those parks, habitat areas and sidewalks to the City for ownership since the LID is formed. The LID projects were completed in Summer 2021. There have also been many new Parks built in the last few years that requires more staffing to ensure operations and maintenance needs are met.
- There was one utility FTE added in the FY2022 budget. This position was budgeted in the Street fund, with a portion of the expense being captured through a cost allocation plan from the Water, Sanitary Sewer, and Stormwater funds.
- The City’s Aquifer Storage and Recovery (ASR) underground water storage project has been drilled and completed. The State Infrastructure Finance Authority (IFA) financed the project costs and also granting the City a principal forgiveness grant to reduce overall costs by approximately 25%. The ASR well has been filled during the winter of FY2019-2020 and the water was utilized during peak summer periods in 2021. The well holds approximately 80 million gallons of potable water.
- In the early spring of 2021, the City purchased a water right on the Willamette River. The water right was transferred to the City from the former owner. It was approved by the Oregon Water Resources Department and the City purchased the water right from International Paper Company. Further work will be done to evaluate future use of the water right and how the City will eventually be able to utilize this source of water for residential and business use in the City.
- The Parks budget includes funding for engineering/permitting of the Laurel Woods Pedestrian Bridge which will connect a .09 mile walking trail to a new 6.5 acre community park in the Laurel Woods subdivision. The total cost of the project is estimated at \$1.1 million with a completion date in 2024.
- There are multiple projects budgeted in the Street fund which will be funded with Community Development Block Grants (CDBG), Traffic Development Fees, fuel taxes, and vehicle registration fees.

THE BUDGET TEAM CONTINUES TO BE OUTSTANDING

This year's budget preparation reflects the continued outstanding work by each of the City's departments and especially the Administrative team. They have been challenged to prepare a budget that accurately reflects the goals and objectives of the Mayor and City Council, while also working within the resources available to the city. The Administrative team maintained a very positive attitude and also successfully accomplished their regular daily workload. I want to especially thank Ellie Jones, Finance Director and Debby Roth, City Recorder-Treasurer for their professionalism and diligence in helping prepare the budget.

SUMMARY

The last ten years reflect a new era for the City of Cornelius. While resources are tight, this budget proposal does address supporting public safety, building a more attractive community, strong library services, and an open and transparent city government.

The Mayor and City Council have brought a positive "can do" attitude and a strong sense of professionalism to the city. The City Council is in the process of revising and updating the City's goals and objectives. The new goals and objectives will set a positive direction for the city and build on the successes of the past.

We have a defined direction and the Mayor and City Council encourage residents and businesses to participate in building our community and making Cornelius a great place to live, work and play.

Rob Drake
City Manager and Budget Officer

CITY OF CORNELIUS

FY2022-2023

MISSION STATEMENT

To promote community involvement in building a safe, inclusive and sustainable community by providing equitable access to fair, efficient and effective public services.

CITY GOALS

- GOAL 1:** Achieve a stable, long-term financial base for the City of Cornelius.
- GOAL 2:** Foster a healthy business environment and increase opportunities for employment.
- GOAL 3:** Promote the involvement of whole community in city government and local activities.
- GOAL 4:** Continue to improve the quality of the City's public services and infrastructure.
- GOAL 5:** Partner with neighboring units of government, community-based organizations, faith community, and the business sector to promote the interests of Cornelius.

Adopted September 2019

The Mayor, City Council and Staff are currently working together to update the Mission Statement, Goals and Objectives.

City of Cornelius

Goals and Objectives 2022-2023

The Mayor, City Council and Staff are currently working together to update the City Mission Statement, goals and objectives. The Goals and Objectives listed below were in place last fiscal year.

Achievement of the goals, objectives and tasks may be guided by resource allocations and opportunities that occur during the year. The City Manager regularly reports on the City's progress toward achieving its goals.

CITY OF CORNELIUS MISSION STATEMENT: To promote community involvement in building a safe, inclusive and sustainable community by providing equitable access to fair, efficient and effective public services.

GOAL 1: Achieve a Stable, Long-Term Financial Base for the City Of Cornelius

OBJECTIVES:

1. Continue to improve the financial capabilities, practices, policies and fund balances of the City so that the next General Obligation bond issue receives an improved bond rating.
2. Explore options for alternative long range funding sources including increased general service fees, transportation excise tax, capital bonds, local option levies, increased franchise fees and other sources to fund capital and operating needs. Attempt to match funding needs to projections for long-term growth.

Tasks:

- a. Maintain the GFOA awards for excellence in budget reporting and the awards for the Comprehensive Annual Finance Report and the Popular Annual Finance Report (PAFR).
- b. Use the utility rate model to guide rate making decisions for City utility expenses and the CIP.
- c. Pre-pay debt when fiscally prudent.
- d. Pursue grants, foundation funding and donations to achieve capital and operational goals.
- e. Share Fuel Tax revenue and expenditures with the public in the fall of each year to illustrate how the monies are being expended to improve Cornelius.
- f. Explore opportunities for additional full-service and family restaurants in Cornelius.

GOAL 2: Foster a Healthy Business Environment and Increase Opportunities for Employment

OBJECTIVES:

1. Continue implementing the City's Economic Development Plan. Focus on attracting new business, help existing businesses grow, and ensure that the business community thrives in Cornelius. Target desired retail opportunities.
2. "Re-brand" Cornelius for people wanting to live, shop, work, recreate, pursue education and travel through the community by the end of fiscal year 2019-20.
3. Collaborate with neighboring cities, Washington County, Forest Grove/Cornelius Chamber of Commerce, Westside Economic Alliance, Greater Portland, Inc., Washington County Visitor's

Association, Col-Pac, the Oregon Economic and Community Development Department to promote and market economic development in Cornelius.

4. Continue to pursue further development of the City's industrial park area in northwest Cornelius.
5. Pursue additional east/west connector in county to include the extension of Evergreen Road further into the western portion of Washington County to support business expansion, provide alternative transportation options and increase the employment base.

Tasks:

- a. Solicit opinions and improve working relationships with the business and development community. Keep improving and streamlining the development process in Cornelius so that we are continued to be viewed as facilitators and not regulators.
- b. Leverage Town Center Plan Design Work for the benefit of existing and new businesses in the downtown area.
- c. Continue to support and participate in the local and regional economic development organizations that the City supports financially and continues to participate in regularly.

GOAL 3: Promote Involvement of the Whole Community in City Government and Local Activities

OBJECTIVES:

1. Continue support for National Night Out, Día De Los Niños (Day of the Child), Annual Holiday Tree Lighting, Annual Take Care of Cornelius Day clean-up, Flicks in the Park, Concerts in the Park, Town Hall Meetings (English and Spanish-speaking), Community Thanksgiving Dinner, Veterans Day Celebration, Crab and Steak Feed, and other new events. Seek sponsors and partners for community events. Recognize the important role of volunteers, faith community and the non-profit sector. Evaluate additional opportunities for cost-effective events for Cornelius residents, including a possible festival event that would attract visitors to Cornelius.
2. Promote regular feedback and communication from boards and commission members through annual joint meeting.
3. Diversify the workforce, boards and commissions over time. Promote diversity, equity and inclusion in City government and among residents and organizations in the community.
4. Increase City presence at more community events, including providing information tables and encouraging elected officials to participate.

Tasks:

- a. Develop a consistent public relations program to educate and inform Cornelius residents, visitors, business owners and others. Use multiple means of communication to ensure that as many citizens as possible are reached. Continue to offer all messages in English and Spanish.
- b. Seek and recognize the role of volunteers in city departments, serving on committees and in "friends" organizations. Reach out and encourage community organizations, churches and schools to participate in city activities.
- c. Seek opportunities for programs oriented to children. Partner with Hillsboro and Forest Grove school districts for after school and summer recreation activities.
- d. Continue to reach out to and partner with multiple Latino-based organizations to promote involvement for all Cornelius residents.
- e. Evaluate possible future sites for community gardens.

GOAL 4: Continue To Improve the Quality of the City's Public Services and Infrastructure

OBJECTIVES:

1. Provide funding for operating budgets for positions and services to meet community demands and restore positions where fiscally prudent.
2. Provide the appropriate level of training and equipment to reduce exposure for liability purposes, enhance services and operate in a safe manner.
3. Keep the emergency operations and departmental plans, manual, ordinance and practices updated to meet Federal standards, best practices and regional policies. Emphasize continuity of services and disaster recovery through adoption of the Agility Program through CIS (City/County Insurance Services).
4. Develop realistic staffing plans for all operations that demonstrate means of meeting future service needs and demands. Special emphasis should be placed on succession planning, customer service training, cross-training within departments and professional development. The plans should describe service level options and barriers to achieving efficient and effective levels of service.
5. Develop strategies for a sustainable community in our buildings, fleet purchases, and operational and development practices. Encourage residents and businesses to help preserve the area's environment, streams, rivers and other natural resources.
6. Through the City's formation and implementation of the new Cornelius Urban Renewal Agency, implement and fund the Town Center Plan goals.
7. Continue to pursue drinking water independence through completion of water rights acquisition and development of alternative fresh water supply.
8. Pursue local "last mile" bus service connectivity.
9. Continue to pursue the Council Creek Trail Master Plan and provide for future light rail and bus rapid transit options.
10. Increase resiliency in the City's water supply, flood response and earthquake response.

Tasks:

- a. Continue the public process of the Council Creek regional trail in FY 2019-20 with Metro, ODOT Rail, Washington County, Portland & Western Railroad, and the cities of Hillsboro and Forest Grove.
- b. Explore feasibility, costs and potential funding sources for Sidewalk Improvement Program to make Cornelius easier to navigate for pedestrians, parents with children, and disabled residents.
- c. Recognize and reward employees for innovative, effective and efficient services.
- d. Continue to develop and implement a set of performance measurements of employee and agency performance. Monitor financial health, including growth in assessed value and fiscal position.
- e. Explore new partnerships with utility companies to encourage expedited responses and clean-up to reports of graffiti on utility properties.

GOAL 5: Partner with Neighboring Units of Government, Community-Based Organizations, Faith Community, and the Business Sector to Promote the Interests of Cornelius

OBJECTIVES:

1. Assist with long range planning of and advocate funding for transportation improvements for freight mobility, light rail transit, bike trails and commuters in western Washington County. Improve trails and sidewalks. Consider the implications of transit-oriented development and sustainability opportunities on city land use codes.
2. Improve relationships with the farming community, environmental organizations, neighboring cities, major non-profits, faith community and the Forest Grove and Hillsboro School Districts.
3. Continue to work with our “wholesale” utility providers, the City of Hillsboro and Clean Water Services, to ensure reliable capacity for future needs at a reasonable cost.
4. Participate in evaluating bills introduced during the 2019 and 2020 Oregon legislative sessions and communicate our opinions and recommendations regarding proposed legislation.
5. Continue to support, in collaboration with other public agencies, enhanced emergency preparedness of community members, businesses and organizations in the City.

Tasks:

- a. Continue to have a City presence at community events, Chamber of Commerce functions, non-profit agency public events and other opportunities where organizations gather and attendees would benefit from City participation.

About Cornelius

The City of Cornelius, incorporated in 1893, encompasses 2.34 square miles of land located 26 miles west of Portland, Oregon and 10 miles east of the Coast Range in the fertile Tualatin River Valley. Cornelius is surrounded by high-tech industries, vineyards and farmland. Cornelius is a small but thriving city in the heart of the Silicon Forest of northwestern Oregon.



The City provides a full range of services, including police and fire protection, library, construction and maintenance of streets, parks, and utility infrastructure, recreational activities and cultural events, short and long-range planning and development review.

Certain services are provided by or in cooperation with regional organizations. The City owns portions of its water utility and purchases water from the city of Hillsboro for distribution. Cornelius owns and operates sanitary sewer and storm water collection facilities; treatment is by Clean Water Services, a regional authority. Electricity, telephone service, and trash disposal are provided by private businesses. Cornelius is part of two school districts Hillsboro School District and Forest Grove School District.

Planning for future land uses, civic services, and infrastructure improvements is ongoing. Cornelius is in the Portland and Beaverton, Oregon - Vancouver, Washington metropolitan area. The economy of the metro area is broad and well diversified.

According to Oregon Employment Department data, Cornelius' top four industries by the number of employees are food and drink services, manufacturing, specialty trade contractors, and educational services.

WORKFORCE BY INDUSTRY

Manufacturing.....	23.4%
Trade (retail/wholesale).....	13.1%
Agriculture.....	4.0%
Educational/Healthcare Services....	15.9%
Services (including educational).....	43.8%

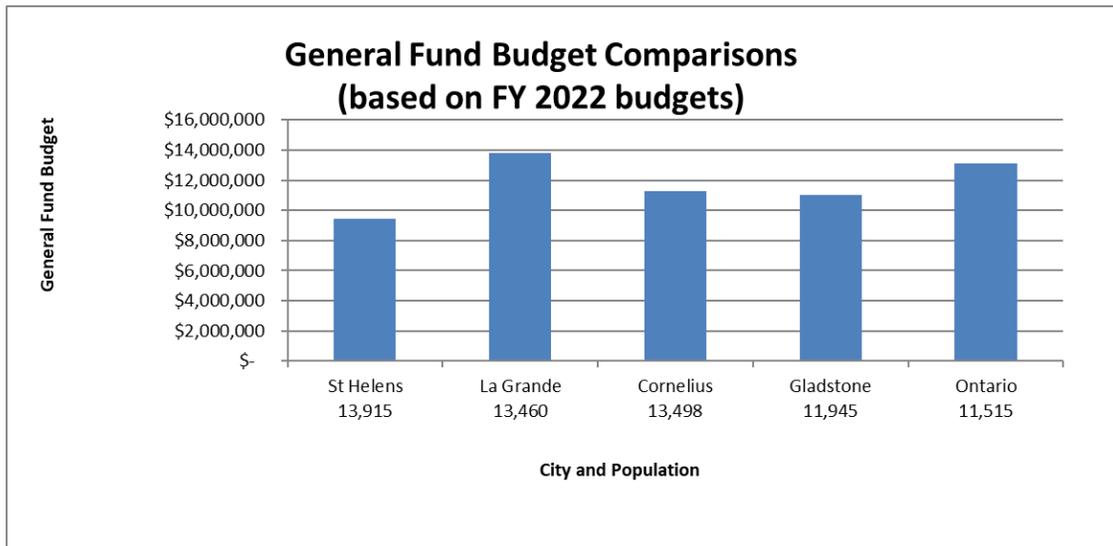
Government

The City of Cornelius operates under a home rule charter and has the same powers granted to municipal corporations by State statutes, including the power to issue debt, levy taxes on real property within its boundaries, and extend its corporate limits by annexation.

Cornelius is governed by a City Council comprised of an elected Mayor and four Councilors. The City Council exercises policy-making and legislative authority and is responsible for City legislation, adopting the budget, appointing committees, and hiring the City Manager. The Mayor serves a two year term. Councilors serve for four years, with two of the four Councilor's terms expiring in each biennial election. The City Manager is responsible for carrying out the day-to-day operations of the City.

The City's fiscal year begins July 1 and ends June 30. Current information about City services and projects can be found at the website www.ci.cornelius.or.us

Many of the City's general services such as Police, Fire, Library, Parks, Planning, Community Development and Court services are budgeted in the General Fund. The graph below illustrates how Cornelius' General Fund differs from other communities of similar population. This also illustrates why Cornelius struggles to offer basic services offered in other Cities.



Cornelius Quick Facts

The People and Families of Cornelius: According to Portland State University's Population Research Center the City's population on July 1, 2021 was 13,498. The median age in Cornelius is 36.7, with more than 29% of the population under the age of 18. (Source: United States Census Bureau).

POPULATION

2021.....	13,498
2010.....	11,020
2000.....	9,652
1990.....	6,148
1980.....	4,462
1970.....	2,106
1960.....	1,146

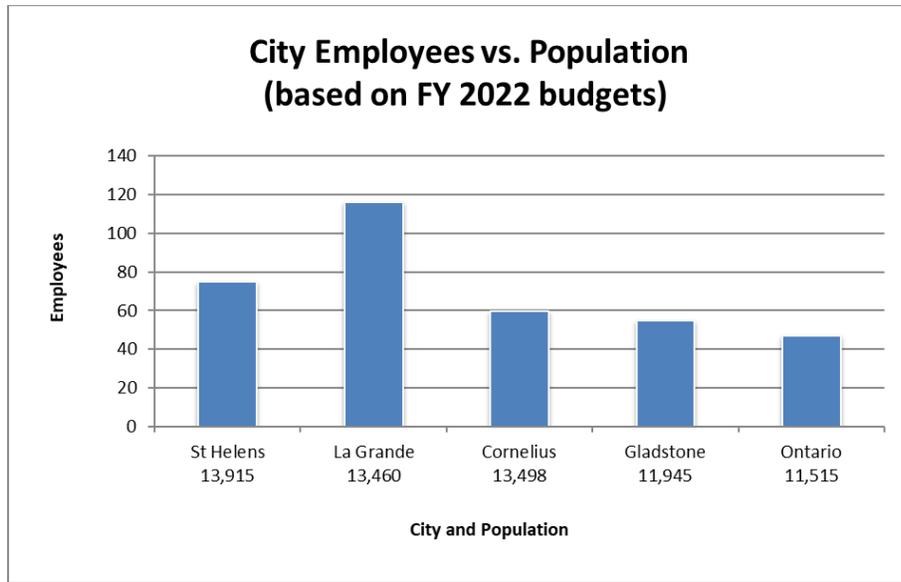
According to the 2020 Census there are 3.49 persons per household and the median family income in Cornelius in 2020 was \$72,788.

TOP 10 EMPLOYERS 2022

Employer	Employees
Wal-Mart Supercenter #4221	321
Fred Meyer #60	269
Sheldon Manufacturing, Inc.	111
Coastal Farm & Ranch	46
Truss Components of Oregon, Inc.	41
New Seasons Foods, Inc.	40
Ken Leahy Construction	39
Higher Taste	35
EPSM, LLC	32
Walgreens	31

Note-Information obtained from City Business License Directory and does not include non-profit data

In the upcoming FY2022-2023 fiscal year the City has budgeted 45.80 full time equivalent positions, plus an additional 14 FTE that are contracted with other agencies. When comparing Cornelius to other cities of similar populations you can see Cornelius has far fewer staff per capita. Some of these cities may have their own water and sewerage treatment plants which would increase the number of employees. Cornelius buys those services from Hillsboro and Clean Water Services respectively.



Cornelius Housing: Much of the housing in Cornelius has been designed with family life in mind. Approximately 75.8% of housing is owner occupied. The City contains many houses that have been built in recent years, but there are also older homes that lend some neighborhoods their charm. The assessed value of real property exceeded \$861 million in FY2022.

CITY TAX RATE

\$3.9836 per \$1,000 assessed valuation (2022)

\$0.4870 per \$1,000 assessed valuation (Local Option Levy-Fire)

LAND AREA & ZONING

- Total Area..... 2.34 square miles
- Vacant Industrial.....46.75 acres
- Developed industrial.....113.02 acres
- Vacant Commercial.....217.40 acres
- Developed Commercial57.60 acres

Transportation: Cornelius has several forms of transportation in the city or within close proximity. However, most residents drive to work.

TRANSPORTATION SOURCES

Air: Hillsboro Airport, Portland Airport (PDX)

Bus: Tri-Met Bus Line #57

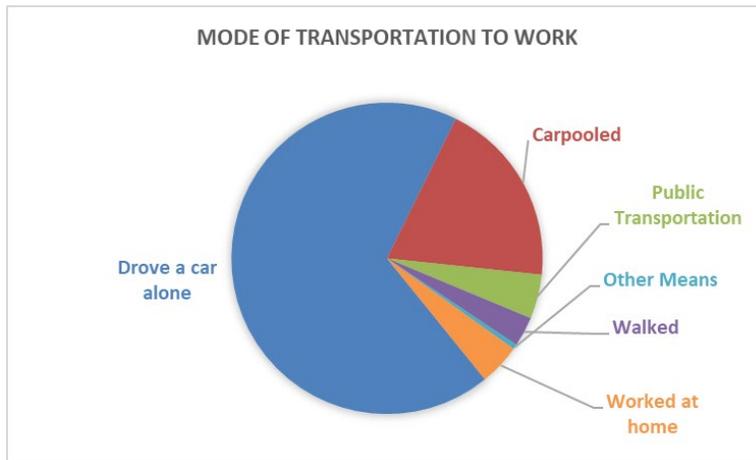
Light Rail: Tri-Met Westside Max (Hillsboro)

Nearby Highways: TV Highway (Hwy 8)

Sunset Highway (Hwy 26)

Highway 47

MODE OF TRANSPORTATION TO WORK (Source: TownCharts.com)



- Drove a car alone: (68.2%)
- Carpooled: (19.4%)
- Public Transportation: (4.6%)
- Walked: (3.1%)
- Other means: (0.5%)
- Worked at home: (4.3%)

Cornelius Education: Fewer than 20% of Cornelius residents had a Bachelor’s degree in 2020, compared to almost 34% of residents within the State of Oregon. Cornelius’ residents under age 18 are served by two school districts. Approximately one-third of students are within the Hillsboro School District and two-thirds are within Forest Grove School District. Cornelius Elementary School was recognized as a Federal Model Title I School. All three elementary schools have dual language immersion programs.

SCHOOLS*

Elementary Schools – Forest Grove.....	2
Elementary Schools – Hillsboro.....	1
Middle Schools –Forest Grove.....	2
Middle Schools – Hillsboro.....	1
High Schools – Forest Grove.....	1
High Schools – Hillsboro.....	1

*Schools listed do not include private schools.

PRINCIPAL TAX PAYERS**2020-2021**

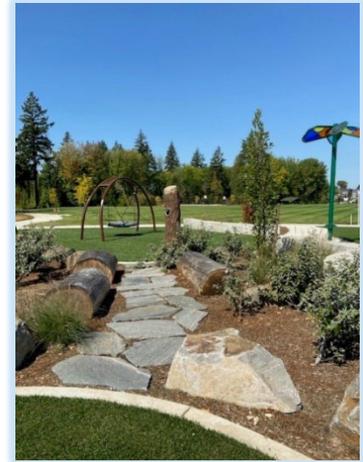
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
WAL-MART STORES INC	23,588,612	1	3.21%
TOM MOYER THEATERS	17,698,430	2	2.41%
PORTLAND GENERAL ELECTRIC	11,218,000	3	1.53%
LAURELWOOD DEVELOPMENT LLC	8,721,670	4	1.19%
495 LLC	7,119,960	5	0.97%
NORTHWEST NATURAL GAS CO	5,871,000	6	0.80%
CPI FOREST HILLS OWNER LLC	4,765,500	7	0.65%
SHELDON MANUFACTURING INC	4,657,890	8	0.63%
ALL CROP INC	4,005,350	9	0.55%
CORNELIUS SELF STORAGE LLC	3,867,650	10	0.53%
LW THA LLC	3,827,630	11	0.52%
CORNELIUS FARM REAL ESTATE INC	3,779,520	12	0.51%
FRED MEYER STORES INC	3,567,950	13	0.49%
LENNAR NORTHWEST INC	3,469,320	14	0.47%
CORNELIUS CINEMAS 2 LLC	3,390,050	15	0.46%
LW HOFII LLC	3,228,500	16	0.44%
CORNELIUS GATEWAY LLC	3,203,790	17	0.44%
SMOKETREE MHC LLC	3,192,060	18	0.43%
COUNTRY MEADOW ESTATE APARTMENTS LLC	2,897,240	19	0.39%
HANK'S PROPERTIES LLC	2,855,900	20	0.39%

Source: Washington County Assessment and Taxation

Cornelius' quality of life... what you are looking for!

You would have to look a long time before you found a region with more to offer recreationally. Close at hand, there are 23 city parks and 11 open spaces.

There is also great fishing, sailing, swimming, bicycling, hiking and picnicking at nearby Henry Hagg Lake. Moreover, Washington County hosts one of America's premier wine regions with world class vineyards and tasting rooms within minutes of the town center. Nine beautiful golf courses abound providing a selection to satisfy anyone's taste, novice to pro, and with our temperate climate the golf courses are open year round.



Mariposa Park



Less than an hour's drive west is the Oregon Coast, with its green headlands, crashing surf and miles of beautiful sandy beach.

On your way to the beach you will travel through the northern Oregon coast range where you can enjoy the forests. These forests are a natural habitat for native fish and wildlife species, recreational opportunities, including camping, hiking, picnicking, off-highway vehicle riding, horseback riding, fishing, hunting, swimming, bird watching, and berry picking. The Tillamook Forest Center a must-see attraction and is a gateway to forest exploration and discovery.

On your way to the beach you will travel through the northern Oregon coast range where you can enjoy the forests. These forests are a natural habitat for native fish and wildlife species, recreational opportunities,



Ninety minutes east, the mystic Columbia River Gorge National Scenic Area beckons with towering waterfalls and miles of hiking trails through fern lined grottoes. The gorge is also home to some of the world's best windsurfing.



Towering over all, 11,250 foot Mt. Hood dominates the skyline with historic Timberline Lodge, breathtaking year-round skiing and forested wilderness areas.

You will even have the weather to enjoy it all. The Cornelius area averages just 39 inches of precipitation a year. That is enough to keep things fresh and very green; but is actually less than the average rainfalls in places like



Atlanta, Houston and Miami. In fact, the moderate climate makes it one of the best nursery growing areas in the United States. Our long, warm summers give way to crisp, sunny autumn afternoons. In winter, we rarely get more than a dusting of snow. In spring, the surrounding farmlands come to life again and the cycle begins anew.

A special thank you goes to Gary Halvorson, Oregon State Archives and Chris Friend, Tillamook Forest Center for the use of their photos.



Colonel T. R. Cornelius

A little Cornelius history...

The history of Cornelius began before the incorporation of the City. Like many western towns Cornelius came into existence with the arrival of the railroad. Settlers faced the challenges of the Oregon Trail to get here.

One of the successful settlers was T.R. Cornelius, who settled in the Tualatin Valley. After receiving news of the Whitman massacre Cornelius enlisted with the Washington County Volunteers and fought in five battles. Once the need for volunteers lessened he followed the gold rush to California.

Upon returning to Oregon, Sgt. Cornelius was elected Captain, at the retirement of Col. Nesmith; Capt. Cornelius was elected Colonel of Washington County Company D. After the Indian War of 1855-56 Col. Cornelius served 20 years in the Territorial Legislature. He then returned to his 1300-acre farm in 1871, and over time built a grain warehouse, creamery, two sawmills, a grocery store, several houses and barns over a wide area.

During the same period Ben Holladay built a railroad depot that housed the post office and a telegraph office in an area called Free Orchards. Cornelius' warehouse became a boon to the farmers in the area. Soon lines of wagons formed, farmers often waited all day to unload grain to the warehouse for shipping. Later through common consent of the townsfolk the city was named after the prominent storeowner T. R. Cornelius in honor of the many contributions he made to the development of the community.



Downtown Cornelius Circa 1908

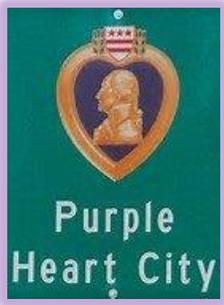


Downtown Cornelius 2010

The City was incorporated in the spring of 1893. The first Council meeting was held May 5, 1893. The officers of the Council consisted of the Mayor, four Councilmen, the Treasurer, Recorder and Marshall. In the beginning all members served without pay, until first paid position was established in 1893 when the City Council paid the Marshal \$2.50 per month for patrolling until 9 pm, and looking after the 2 cell jail and prisoners. In 1898 the town was said to have a population of 400.

Today the City continues to grow with an estimated population of 13,498 (as of July, 2021).

Cornelius, Oregon - Purple Heart City...



Cornelius was designated a “Purple Heart City” in 2017, meaning that it is a City that welcomes veterans.

Spencer Jones, Commander of the Military Order of Purple Heart, Chapter 72, a veteran and Purple Heart recipient, attended the March 6, 2017, City Council meeting, explaining that the Purple Heart award means something different to each veteran and he was enthusiastic about the City’s designation.

The Purple Heart is the oldest U.S. military award in use. It was established by Gen. George Washington in 1782 as the Badge of Military Merit — the first award available to the common Soldier. The award was renamed the Purple Heart Medal in 1932 by Gen. Douglas MacArthur.

A movement to get cities and counties to get the Purple Heart designation took off in late 2011. There are hundreds of them all around the country.

The Purple Heart designation is not related to the number of Purple Heart recipients in a particular city. It signals to all entering the city that Cornelius honors its veterans and supports veterans looking for employment or who live in or retire to Cornelius.

Cornelius, Oregon – Blue Star Memorial...

Blue Star Memorial Highways are highways in the United States that are marked to pay tribute to the U.S. armed forces. The National Council of State Garden Clubs, now known as National Garden Clubs, Inc., started the program in 1945 after World War II. The blue star was used on service flags to denote a service member fighting in the war. The program has since been expanded to include Memorial Markers and Memorial By-ways since 1994. These markers are used in National Cemeteries, parks, veterans facilities, and gardens.

The City of Cornelius is honored to sponsor the Blue Star Memorial in cooperation with Pioneer District Garden Clubs, Inc. A formal program was held in Veterans Memorial Park on Memorial Day, 2017.



Cornelius, Oregon – 2019 All-American City Winner...



Cornelius was named as a winner of the All-America City Award in June 2019. This award is only given to 10 cities each year. The 2019 All-America City theme is “Creating Healthy Communities Through Inclusive City Engagement”. Cornelius was praised especially for responding to its changing demographics by bringing residents together.

Since 1949, the National Civic League has recognized and celebrated the best in American civic innovation with the prestigious All-America City Award. The Award, bestowed yearly on 10 communities (more than 500 in all) recognizes the work of communities in using inclusive civic engagement to address critical issues and create stronger connections among residents, businesses and nonprofit and government leaders.

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

THE BUDGET PROCESS

A budget as defined by Oregon State Law (Oregon Revised Statutes (ORS), Chapter 294), is a financial plan containing estimates of revenues and expenditures for a given period or purpose, such as the fiscal year. The City is required to budget all funds and for each fund to have a balanced budget. The state of Oregon defines balanced budgets as one in which total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service and any other requirements such as debt service reserves.

As a rule, local governments in Oregon operate on a fiscal year that begins on July 1 and ends the following June 30. Cornelius' budget operates on this schedule. Budgeting is critical to cities because it requires local governments to evaluate plans and establish priorities in relation to available financial resources. Also under ORS, a legally adopted budget is necessary to establish and justify a given rate and or amount of property taxes to be levied on the property within the city.

The City of Cornelius' budget will accomplish each of the four major purposes of Oregon Local Budget Law (ORS 294.305 – 294.555 and 294.565) including:

- Establish standard financial procedures
- Outline programs and services in conjunction with the fiscal policy and implement those policies
- Provide methods of estimating revenue, expenditures, and proposed tax levies
- Encourage public involvement in the budgeting process before budget adoption

Cornelius prepares and adopts its annual budget in accordance with the City Charter, Oregon Law and the Government Finance Officers Association budget guidelines.

Before the budget can accomplish these goals a schedule for preparation is developed. This schedule is called the budget calendar.

2022-2023 BUDGET CALENDAR

December 6	City Council approves budget calendar and appoints a Budget Officer
Feb 1-Feb 28	Finance Department reviews budget and meets with department managers
Mar 1-Mar 31	Finance Department prepares proposed City of Cornelius budget
April 6	Publish 1 st notice of Budget Committee Meeting
April 13	Publish 2 nd notice of Budget Committee Meeting
April 27	City Manager releases Proposed budget
April 27 & May 4	Budget Committee meetings, Budget Hearing and Budget Committee approval
May 5-31	Publish notice of Public Hearing
No later than June 30	City Council adopts FY 2022-2023 Budget
No later than July 15	Submit Notice of Levy and Adopted Resolutions to County Assessor Submit Complete Budget document to County Clerk Submit final Financial Summaries to Washington County

From December to March, meetings are held with department heads, the Mayor, and City Council to set goals and priorities for the upcoming year. By mid-April, a preliminary budget is prepared and presented to the Budget Committee, which, by law, comprises of the Mayor, City Councilors, and five citizen members. A summary of the recommended budget is published in the local newspaper and posted on the City website. The City Council holds a public hearing prior to July 1, which may result in further changes. If a change will increase property taxes or increase expenditures within a fund by more than ten percent or \$5,000, whichever is greater, the budget must be referred back to the Budget Committee. The City Council adopts the budget and levies taxes prior to June 30 each year. The adopted budget is filed with the county clerk and State of Oregon, and the Property Tax Levy is certified to the County Assessor by July 15 each year.

The Budget Amendment Process

Oregon Budget Law allows for amendments to the City budget for reasons unforeseen at the time of adoption. The City Council may adopt resolution changes that decrease one existing appropriation and increase another. Certain changes of ten percent or more to any fund require a supplemental budget. All changes over ten percent to any fund require a supplemental budget process similar to the annual budget requiring a public hearing. Further detail may be found in ORS Chapter 294.

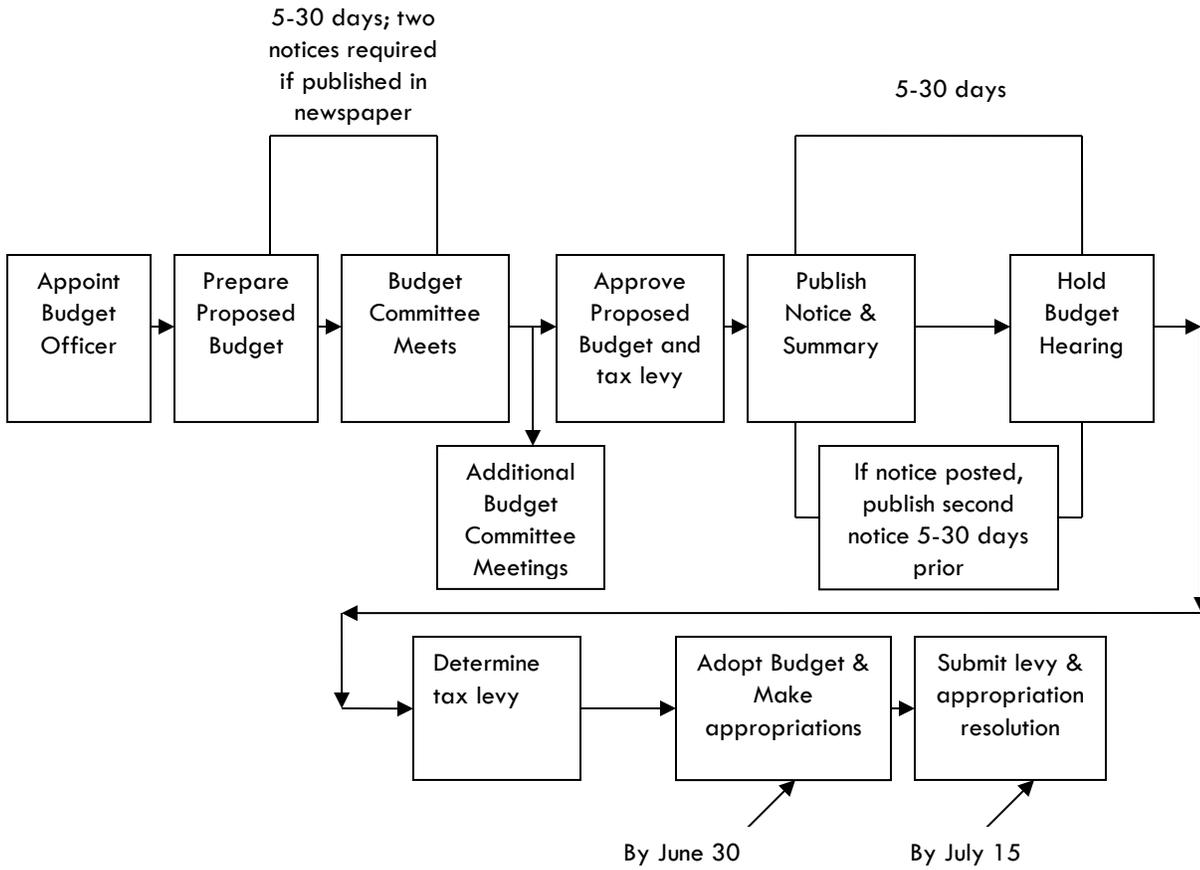
The Budget Committee

The Budget Committee is composed of the Mayor, City Councilors, and five citizen members appointed by the governing board.

The appointed members:

- Must live in the City of Cornelius,
- Must be a registered voter,
- Cannot be officers, agents, or employees of the local government,
- Serve three-year terms that are staggered so that approximately one-third of the terms end each year, and
- Can be spouses of officers, agents, or employees of the Municipality.

THE BUDGET PROCESS SCHEMATIC



Oregon's Local Budget Law is governed by Chapter 294 of the Oregon Revised Statutes (ORS 294). This law does two important things: (1) establishes the standard procedures for preparing, presenting and administering the budget, and (2) requires citizen involvement in the same. The above flowchart depicts this process.

THE BUDGET BASIS

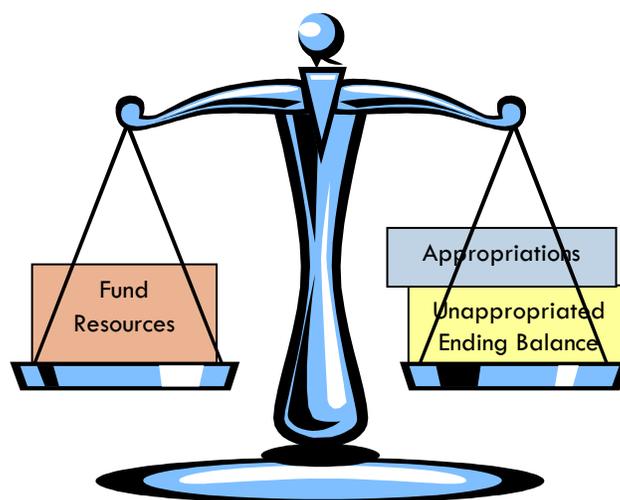
The budget is prepared using the modified accrual method of accounting. This means that obligations of the City are budgeted as expenses when the related goods or services are available for use rather than when invoices are paid. The City of Cornelius manages its finances according to generally accepted accounting principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management. Quarterly financial reports, prepared on the budgetary basis of accounting, are distributed to the City Council, and the general public.

Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. The City of Cornelius publishes an annual financial report that documents the City's budgetary performance and the financial health of the City. This report compares budgeted to actual revenues and expenditures, thus documenting the City's budgetary compliance.

The government-wide financial statements and the proprietary funds financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related to cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon 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 are generally recorded when a liability is incurred, under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Principal and interest on long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.



The Budget Document

A budget as defined by Oregon State law is a “financial plan containing estimates of revenues and expenditures for a single fiscal year.” Local governments have the option of budgeting on a 24-month biennial budget period, or by fiscal year.

The City of Cornelius operates on a fiscal year beginning on July 1 and ending the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the fiscal resources available to meet those needs.

The budget document describes how the City of Cornelius’ government plans to meet the needs of the community and is a resource for citizens interested in learning more about the operations of their city government.

Fund Accounting

For accounting purposes, a local government is not treated as a single, integral entity. Rather, a local government is viewed instead as a collection of smaller, separate entities known as “funds”. Fund accounting is different from multi-company commercial accounting. Fund accounting encompasses most aspects of commercial accounting. However, it goes beyond the requirements of a commercial system both in form and function.

A fund is a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific activities and objectives.

Major Funds represent the significant activities of the City of Cornelius and basically include any fund whose assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category or type (that is, total governmental or total enterprise funds), and total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined. All other funds are non-major funds.

Governmental Funds are supported by tax revenues, user fees, franchise fees, intergovernmental payments and other revenues. The accounting for a governmental-type activity focuses on available resources and the near-term demands upon them.

General Fund #1 (Major Fund): This fund accounts for the general services provided by the City and Council. Revenue is primarily generated through property taxes, state shared revenues, franchise fees, fines, fees and permits and grants.

The General Fund includes the following departments:

Fire	Community Development
Police/Municipal Court	City Council
Engineering	Other/Non-departmental/ Debt
Parks	Library

The City has one additional fund considered to be general in nature. These funds are supported by transfers from other City funds and external donations and include the following:

Internal Service Fund #2 (Non-Major Fund): Internal Service Fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, on a cost-reimbursement basis.

Administrative and occupancy costs for city hall and other facilities are paid through charges allocated to the Internal Services Fund for the following services based upon the cost to the department for using these services; administrative and financial services, risk management, utilities, computer and phone services, and building usage. The costs of these services are at full cost, including replacement cost of equipment, thereby providing more accurate costs of providing services. These appear as “allocated” costs in the respective funds. The basis for allocation is determined on a number of factors depending upon the individual charge to be allocated. Some of the factors used are amount of department budget, number of staff, and time spent.

Activity for the administration, human resources, financial services and information technology are accounted for in this fund. Revenues are generated through user charges for the cost of providing the services. Expenditures are for personnel services, material and services, and transfers.

The Internal Service Fund includes the following departments:

Administration

Support Services-Public Works

Information Technology

Facilities

Bancroft Fund #10 (Non-Major Fund): This fund accounts for the debt service associated with special assessment debt with governmental commitment incurred to fund local improvement district projects. The principal source of revenue is payments from the property owners on bonded and any un-bonded assessments. Expenditures are for debt service requirements.

Transportation Funds are supported by state, county and local gas tax revenues, traffic impact fees, contract payments, miscellaneous other revenues and include the following:

Street and Pathways Fund #7(Major Fund): The Street and Pathways Fund provide the accounting for Streets and Pathways programs. The Streets and Pathways program includes repair, construction and maintenance of streets and pathways. A number of public works staff are funded in the Streets and Pathways Fund but some of their services are used for and paid by the general fund and the various enterprise funds. Funding sources include state highway gas tax, county gas tax, city gas tax, contributions and sharing. Heavy equipment, vehicles and maintenance, project oversight and administration and support services costs, are accounted for through allocated charges to the Internal Service Fund and/or the General Funds for the estimated costs of the provision of these services.

Traffic Development Fund #17 (Non-Major Fund): Revenue is generated through the Transportation Development Tax (TDT) and grants. Funds for capital equipment and projects are transferred to the Street fund.

Enterprise Funds are supported by revenues from user charges and include the following:

Surface Water Management Fund #4 (Major Fund): This fund accounts for the operation of the City's stormwater utility. The principal sources of revenue are user fees and system development charges. Expenditures are for operation, administration, maintenance, system betterments and expansion of the system.

Water Fund #5 (Major Fund): This fund accounts for the operation of the City's water utility. The principal sources of revenue are user fees and system development charges. Expenditures are for the operation, administration, maintenance, system betterments and expansion of the system.

Sanitary Sewer Fund #6 (Major Fund): This fund accounts for the operation of the City's sewage utility. The principal sources of revenue are user fees and system development charges. Expenditures are for operation, administration, maintenance, system betterments and expansion of the system.

Fixed Asset Water Fund #13 (Non-Major Fund): This fund accounts for the receipt and expenditures of water System Development Charges (SDC's) improvement fees. SDC's are charged to builders to provide a source of income to pay for the expansion of the City's water system.

Fixed Asset Sanitary Sewer Fund #14 (Non-Major Fund): This fund accounts for the receipt and expenditures of wastewater System Development Charges (SDC's) improvement fees. SDC's are charged to builders to provide a source of income to pay for the expansion of the City's wastewater system.

Fixed Asset Surface Water Management Fund #15 (Non-Major Fund): This fund accounts for the receipt and expenditures of surface water System Development Charges (SDC's) improvement fees. SDC's are charged to builders to provide a source of income to pay for the expansion of the City's surface water system.

Special Revenue Funds account for revenue derived from specific taxes or other earmarked revenue sources, which are legally restricted to expenditures for specified purposes. Funds in this category are:

Parks SDC Fund #16 (Non-Major Fund): This fund accounts for the receipt and expenditures of Parks System Development Charges (SDC's) improvement fees. SDC's are charged to builders to provide a source of income to pay for the expansion of the City's parks system.

Debt Service Funds are used to account for accumulation of resources and payment of principal and interest on long term debt of governmental funds.

Bonded Debt Fund # 9 (Non-Major Fund): This fund is currently inactive. It accounts for the accumulation of resources for the payment of General Obligation debt (principal and interest) for the City of Cornelius.

CITY OF CORNELIUS FUND GUIDE

General Fund (Major Fund)

- City Council
- Community Development
- Engineering
- Police
- Court
- Fire
- Library
- Parks
- Non Departmental

Internal Services Fund (Non-Major Fund)

- Administration
- Support Services-Public Works
- Information Technology
- Facilities
- Non Departmental

Surface Water Management (Major Fund)

Water (Major Fund)

Sanitary Sewer (Major Fund)

Street and Pathways (Major Fund)

Bonded Debt (Non-Major Fund)

Bancroft (Non-Major Fund)

Fixed Asset Water (Non-Major Fund)

Fixed Asset Sanitary Sewer (Non-Major Fund)

Fixed Asset Surface Water Management (Non-Major Fund)

Parks SDC (Non-Major Fund)

Traffic Development (Non-Major Fund)

Use of Funds by Department													
Department or Division	Fund												
	General	Internal Service	Surface Water	Water	Sewer	Street and Pathways	Bonded Debt	Bancroft	FA Water	FA Sewer	FA Storm	Parks System Development Charges	Transportation Development Tax
City Council	X	X											
Community Development	X	X											
Engineering	X	X	X	X	X	X							X
Police	X	X											
Municipal Court	X	X											
Fire	X	X											
Library	X	X											
Parks	X	X										X	
Administration	X	X				X	X						
Support Services-PW	X	X	X	X	X	X							
Information Technology		X											
Facilities	X	X											
Surfacewater		X	X							X			
Water		X		X				X					
Sanitary Sewer		X			X				X				
Street		X				X							X

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

COMPREHENSIVE FINANCIAL POLICIES

The City of Cornelius Comprehensive Financial Policies provide a basic framework for the overall financial management of the city. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision-making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs.

The fiscal policies reflect long-standing principles and practices, which have enabled the city to maintain financial stability. It is intended the policies be reviewed periodically so the guidelines represent a realistic, current framework for public policy decisions. The mayor and city council formally adopted a comprehensive list of financial policies in 2007. These policies are currently being reviewed and updated.

The policies in their entirety can be found in the Appendix. The following information provides a summary list of the current fiscal policies:

Accounting Policies: These policies guide the maintenance of accounting records; require the performance of the annual external, independent audit and guide financial reporting requirements.

Asset Management: These policies set the responsibility for control of assets, eligible investments and the objectives of asset management.

Budget Policies: The budget policies state the City's budgeting philosophy, sets the requirements for compliance with local budget law, and discusses the elements of the city budget.

Capital Assets and Land Acquisition Policies: This set of policies defines the Capital Improvement Program and discusses preparation and financing as well as monitoring of the capital budget. These policies also set the scope of the approval process for land acquisitions.

Debt Management Policies: The debt management policies outline the city's uses for debt, financing alternatives, credit ratings and allowable debt limits.

Revenue Management Policies: These policies set the general guidelines for revenue management including diversification of revenue sources, implementation of System Development Charges, User Fees, Utility Rates and other charges.

SUMMARY OF FINANCIAL GOALS

The city has developed a series of financial goals to support the financial planning process and to address the long term financial impacts of the current and proposed operating budgets, the capital budget, the investment policies and cash management policies, programs and assumptions. The goals are to also provide ongoing financial stability of the city and to maximize the benefit to the public.

The financial goals of the City include but are not limited to:

1. Achieve a more stable financial basis. The overall strategy is to achieve a diversified base of revenue sources, equitably administered for the long-term stability of the City. Among the objectives is to seek voter approval of additional property tax levies for support of police, fire and other general services of the City. The utility rate and system development charge study sets the City's utilities on a more firm financial basis.

2. Increase the ratio of commercial/industrial assessed valuation relative to residential valuation. Currently residential taxpayers bear a disproportionate burden (74%) of the tax liability. The average assessed valuation per capita is the lowest in the Portland metropolitan area.
3. To generate safety of investments. Each investment transaction will be undertaken in a manner that seeks to ensure the preservation of capital and avoidance of losses through securities defaults, erosion of market value, or other risks.
4. Maintain liquidity. The City's Finance Department matches the City's investment portfolio with its cash flow requirements. Due to the changing requirements of cash flow caused by factors not totally within the control of the City's Investment Officer (Treasurer), the ability to convert security into cash must be considered.
5. Attain maximum yield. Investments of the city are acquired in a manner designed to attain the maximum rate of return through all budget and economic cycles, taking into account constraints on investment instruments, cash flow characteristics of transactions, and safety of principal.
6. Report regularly. On a monthly basis the Finance Department prepares a report for the City Manager listing the city's investments as well as the performance of those investments (yields, gains, losses, etc.) On a quarterly basis the city's investment performance is presented to the City Council by the Treasurer.
7. Establish equitable rates and charges for service. Utility rates and charges for service must be set as low as possible, yet sufficient to provide for the long term sustainability of the utility systems and city services.
8. Maintain reserve levels. Cash reserves are a necessary and appropriate part of prudent utility management practices. The following are reserve level goals for the utility enterprise funds.
 - a. Operating Reserve: Operating reserves are designed to provide a liquidity cushion to ensure that adequate cash working capital will be maintained to deal with significant cash balance fluctuations, such as seasonal billings and receipts, unanticipated cash operating expenses or lower than expected revenue collections. Target reserves are 60 days of operating expenses (16%) for the Water utility and 30 (8%) days of operating expenses for the wastewater and stormwater utilities.
 - b. Capital Contingency Reserve: Operating funds hold debt proceeds, revenue from rates, and any transfers from the SDC funds for projects. SDC funds hold System Development Charge Revenue. A capital contingency reserve is intended to provide a cushion against unanticipated capital projects and/or capital cost overruns. The goal is to maintain 1% to 2% of system fixed assets.
 - c. Restricted Bond Reserve: When revenue bonds are issued bond writers require a utility establish as restricted cash reserve typically equal to one year's debt service payment (principal and interest) for each bond issue. The goal is to meet this requirement. Designation or improvement of a community's bond rating reflects the overall health of the organization.
9. Achieve A3 Bond Rating. The bond rating performs the isolated function of credit risk evaluation. The bond rating is often the single most important factor affecting the interest cost on bonds. The factors considered when a bond rating is assigned are economy, debt structure, financial condition, demographic factors, and the management practices of the governing body and administration. The more credit worthy a city is, the lower the interest rate, and the greater the savings to the city. The City does not have a current bond rating. Designation of a community's bond rating reflects the overall financial health of the organization. The City intends to seek a bond rating when the next general obligation bond is issued, following voter approval.

LONG TERM FINANCIAL PLAN

The City of Cornelius has a Comprehensive Financial Plan that is in the process of being updated. While the overall framework and foundation is still relevant we plan to expand upon the budgeting policies to ensure that we are forecasting reasonably for the present and future budget years. We plan to closely review the inflation guidelines, effect of capital investments on operating budgets, fund balance and reserve policies, current and future debt obligations, and use of contingency.

A 20-year Capital Improvement Program(CIP) is updated annually and serves as a financial planning tool during the budget process. It identifies capital needs and provides a method for long-range planning considerations.

To assess our long-term financial future the City of Cornelius plans to create 5-year revenue and expenditure projections for major funds. These funds will include the General Fund, Stormwater Fund, Water Fund, Sanitary Sewer Fund, and Street Fund.

Revenues

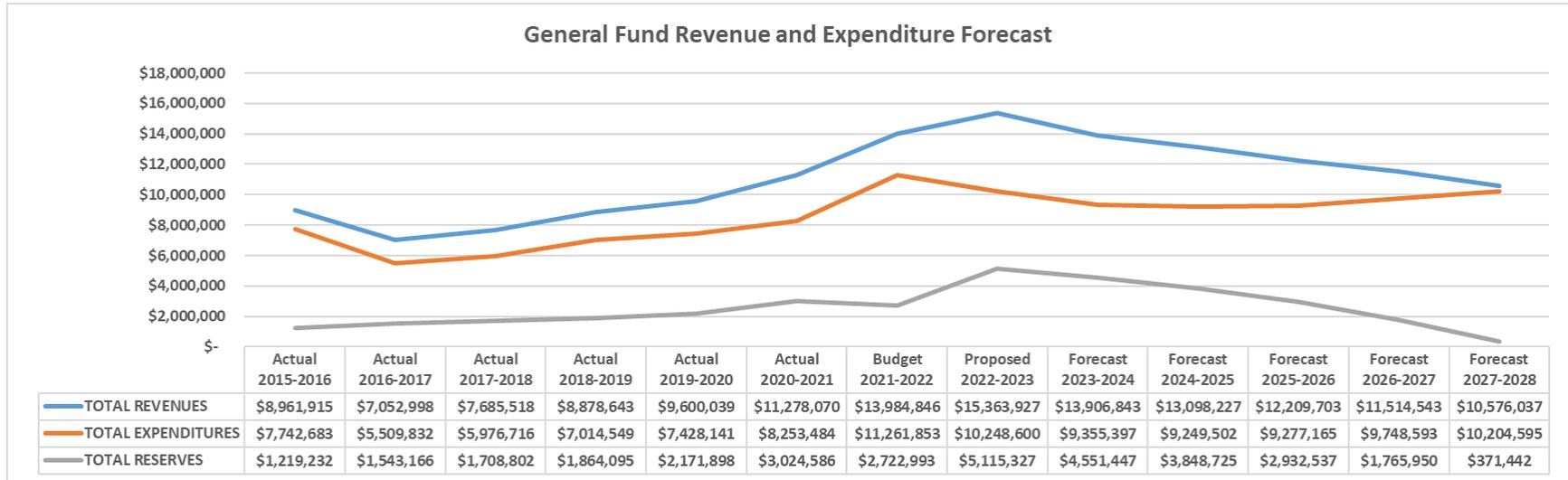
General Fund revenue consists mainly of property taxes, franchise fees, and other city fees. Some of these fees are set by law, or contract, and cannot be increased by the City. A General Services Fee was established years ago to help pay for city services. This fee is added to the monthly utility bills.

The Stormwater, Water, and Sanitary Sewer Funds are primarily funded by utility rates and fees. A utility rate study is completed by an outside agency approximately every five years. Each utility also has a separate master plan. The rate study, master plans, and CIP are all helpful in projecting the need for increased fees to ensure current and future expenditures can be met.

The primary revenue for the Street Fund is State, County, and City Fuel taxes. There was also an additional County Vehicle Registration tax that was implemented in FY2018-2019.

Expenditures

Currently the City operates on a status quo budget from year to year. Staff must submit decision packages for any request to modify their budget for the following year, with the exception of items currently under contract, required by law or statute, or beyond our control (utility bills, etc.). The decision package request must state if the expense is one time, or ongoing, and must also include a recommended funding source.

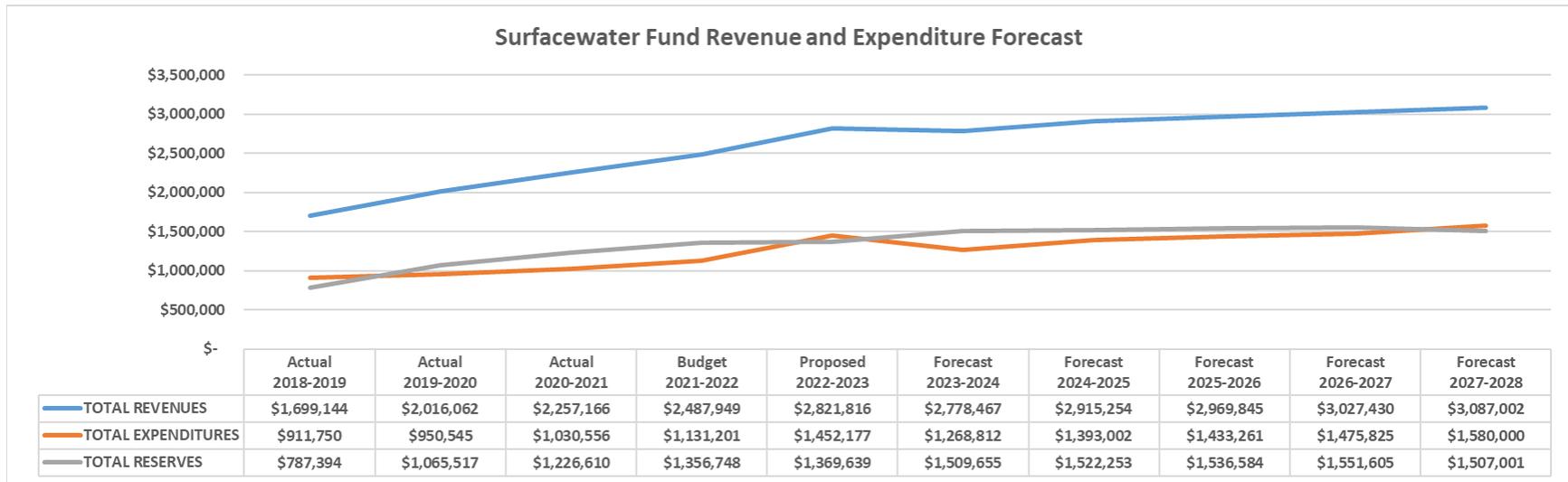


Assumptions:

- 4% employee cost increase.
- Moderate Growth in tax revenue and fees due to the ongoing construction.
- FY2023 assumes a much higher revenue due to some large commercial and multi-family construction projects that will be built within the City.
- Moderate increase in Materials & Services Expenses.

Notes:

- Total Revenue includes Net Working Capital from prior year.
- Staff will be reviewing the General Fund closely to see where expenses can be cut and revenues can be increased so that we can continue to maintain a higher level of Reserves.

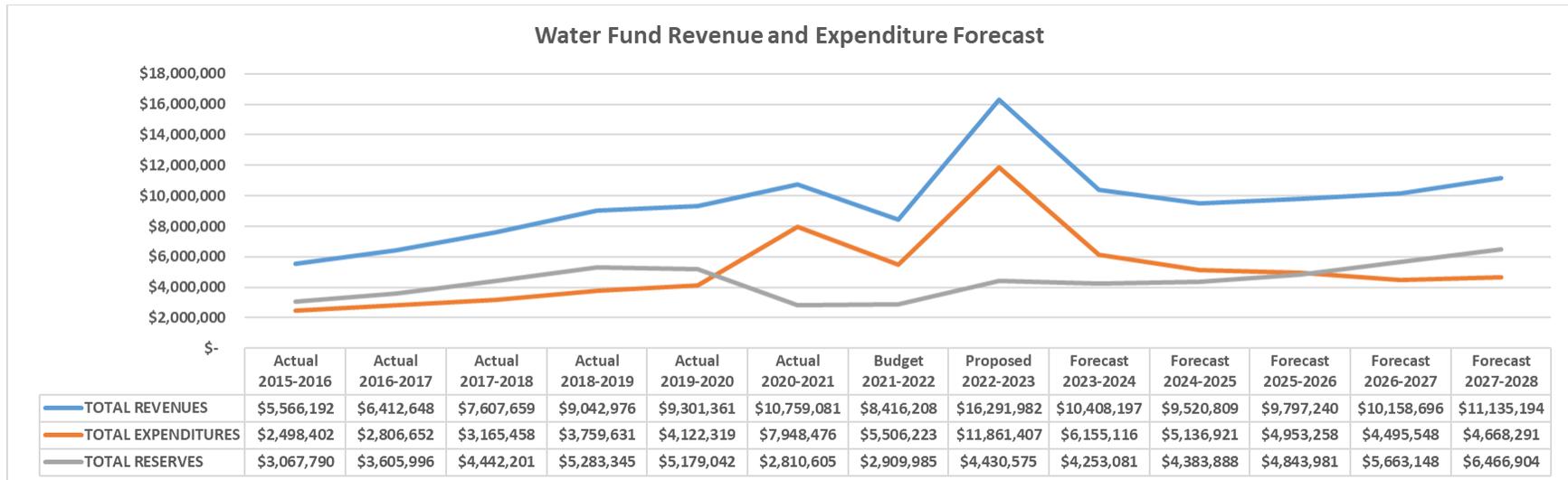


Assumptions:

- 4% employee cost increase.
- Moderate increase in Materials & Services Expenses.

Notes:

- Total Revenue includes Net Working Capital from prior year.
- Some small Capital projects are scheduled to occur in FY2023, FY2024, and FY2025.

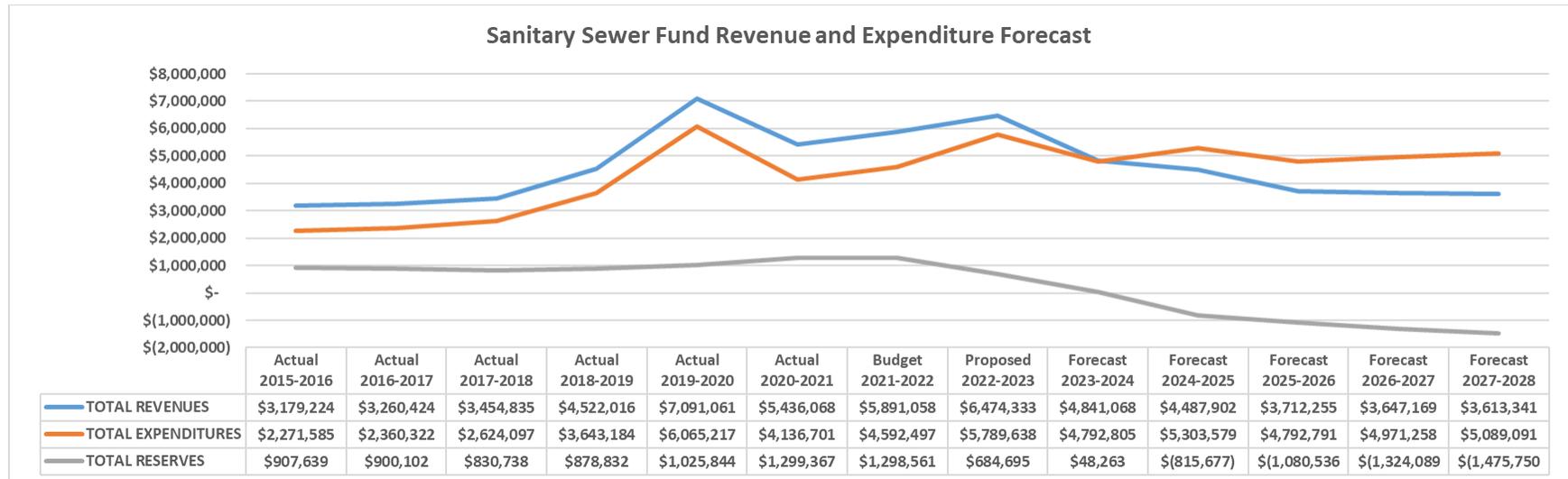


Assumptions:

- 4% employee cost increase.
- Moderate increase in Materials & Services Expenses.

Notes:

- Total Revenue includes Net Working Capital from prior year.
- Many Capital projects are scheduled to begin in FY2023, with some of the expenses carrying over to FY2024.
- Reserves slowly increase over the years in anticipation of the need to build a 2nd Reservoir in FY2032.

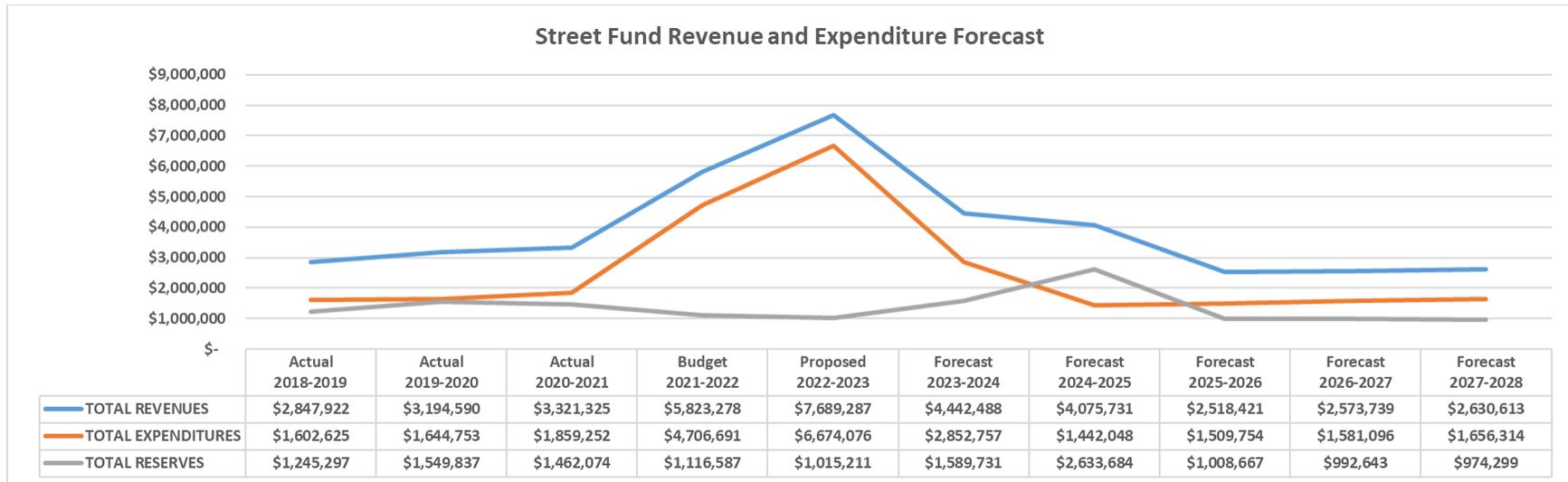


Assumptions:

- 4% employee cost increase.
- Moderate increase in Materials & Services Expenses.

Notes:

- Total Revenue includes Net Working Capital from prior year.
- Capital projects are scheduled for FY2023, FY2024 & FY2025. The graph above shows that Expenditures will exceed Revenues if all of the projects are completed. Staff will be reviewing the Sanitary Sewer Fund closely to see where expenses can be cut and revenues can be increased.



Assumptions:

- 4% employee cost increase.
- Moderate Growth in State, County, and City Fuel Tax Revenue & Vehicle Registration.
- Moderate increase in Materials & Services Expenses.

Notes:

- Total Revenue includes Net Working Capital from prior year.
- Many Capital projects are scheduled to begin in FY2023, with some of the expenses carrying over to FY2024.

REVENUE SOURCES

Budget preparation begins with revenue projections. Different forecasting techniques are used depending on the revenue sources unique characteristics. The following schedules show the City's major funds individually and non-major funds in aggregate. For the purpose of this discussion any fund whose revenue or expenditures constitute more than 10 percent of the appropriated budget are considered a major fund. All other funds are non-major funds. A description of the City of Cornelius' revenue sources and how the budget amounts were determined follows:

Charges for Services (13%) The cost of providing services such as water, sanitary sewer, stormwater, street lighting and a portion of general services (police, fire, library and parks) are charged to the residents through utility rates. Historical usage patterns, number of services and estimated growth applied to the utility rates determine the amount of revenue projected. A utility rate study was completed in FY2019 to ensure rates will cover current and future operations and capital projects. This allows the city to "pay as we go" and save the rate payers money in the long run since less debt will be issued to fund projects.

Transfers and Allocations (11%) Many of the city funds receive transfers from other funds for the purpose of debt payments and general operational funding with no expectation of repayment.

Allocated charges represent cost recovery for materials and personnel services centrally used within the city. The amount charged to each department is determined on a cost reimbursement basis to the department providing the material or services.

Property Taxes (5%) These taxes are approved by voters. As a result of Oregon voters approving ballot measures 47 and 50, in 1996 and 1997, respectively, the state now has a property tax rate system rather than a property tax base system. A permanent tax rate was determined for each taxing jurisdiction and then applied to a taxable assessed value that is limited to a 3% annual increase plus any exceptions allowed by state statute. Property taxes are deposited into the General fund. Estimates for this revenue are generated by Washington County assessment and taxation and adjusted by the City for known or anticipated differences. The General Fund fixed tax rate is \$3.9836/\$1,000 assessed valuation. In May 2019 a five-year local option levy was renewed for the Fire department at a rate of \$0.4870/\$1,000 assessed valuation.

Other Taxes (3%) Taxes, other than property taxes, are the base of this revenue source. This includes excise taxes, state shared revenues such as the cigarette tax, marijuana tax, and the state and county gas taxes. Cornelius currently has four construction excise taxes; the Metro Excise tax, the Forest Grove School District excise tax, the Hillsboro School District excise tax, and the Cornelius Construction excise tax. This revenue source is budgeted by estimating the amount of development and the potential valuation of each project.

System Development Charges (20%) System Development Charges are a one-time fee imposed on new or some types of re-development at the time of development. The fee is intended to recover a fair share of the costs of existing and planned facilities that provide capacity to serve new growth. Charges in this revenue source include SDC's for water, sanitary sewer, stormwater management, parks and traffic development fees. The amount of revenue to be generated by System Development Charges is calculated based on the amount of anticipated growth the city will experience in this budget cycle.

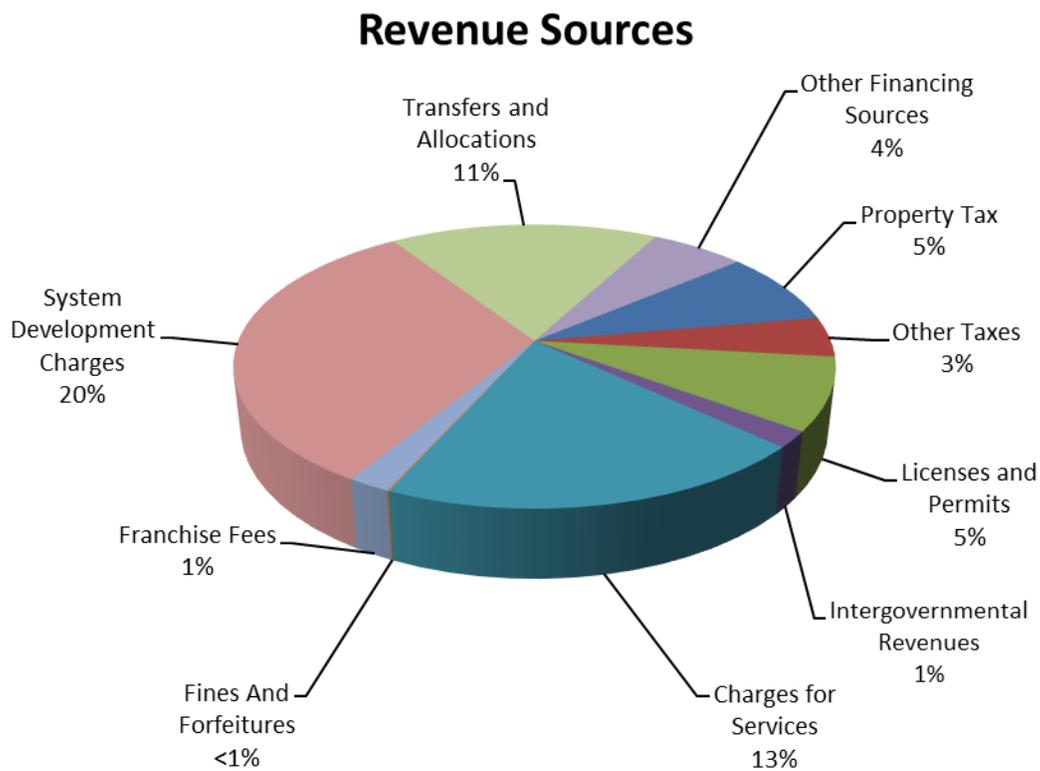
Intergovernmental Revenues (1%) This revenue source is comprised of revenue received from other governmental agencies, not inclusive of grants. Grants are not included in this revenue category due to their transient nature and occasionally not coming from a government source. They are reflected in the Other Revenues category below. Intergovernmental revenues include funds from Washington County Cooperative Library Services, Cornelius Rural Fire Protection District. The amount to be budgeted is based on Intergovernmental agreements with the organizations.

Licenses and Permits (5%) Fees for permits, inspections and business licenses make up this revenue source. Anticipated building activity and the most business license renewal rates are indicators for projecting this revenue.

Franchise Fees (1%) Cornelius grants permission for the use of public rights of ways for the purpose of utilities. Private utilities operating in Cornelius must pay a franchise fee based on a franchise agreement between the utility and the City. There is also a Fee In-Lieu of Franchise on City owned utilities.

Fines and Forfeitures (<1%) This revenue is generated from traffic and municipal citations and library fines.

Other Revenue Sources (4%) This revenue category is made up of miscellaneous revenue sources such as grants, interest earnings, donations and other miscellaneous revenue. The amount of revenue estimated to be received from these sources is based on anticipated interest earnings, projected grant receipts and estimated donation amounts.



City of Cornelius 2022-2023

Summary of Major Revenues and Expenditures

	General Fund	Surface Water Management Fund	Water Fund	Sanitary Sewer Fund	Street Fund	Non-Major Funds	Total Funds
Beginning Fund Balance	3,599,263	1,459,071	3,405,869	1,304,185	1,228,918	14,489,401	25,486,707
Revenues:	-	-	-	-	-	-	-
Property Tax	3,680,000	-	-	-	-	-	3,680,000
Other Taxes	462,800	-	-	-	1,536,000	-	1,998,800
Licenses Fees and Permits	3,169,410	-	446,325	-	-	16,200	3,631,935
Intergovernmental Revenues	796,485	-	-	-	-	15,106	811,591
Charges for Services	750,000	1,267,650	3,300,000	3,422,400	-	-	8,740,050
Fines And Forfeitures	37,000	-	-	-	-	-	37,000
Franchise Fees	859,383	-	-	-	-	-	859,383
System Development Charges	-	-	8,260,248	1,606,440	-	4,209,544	14,076,232
Transfers	545,581	89,095	855,540	135,308	3,872,609	2,046,027	7,544,160
Other Financing Sources	1,464,005	6,000	24,000	6,000	1,051,760	96,400	2,648,165
Total Revenue	15,363,927	2,821,816	16,291,982	6,474,333	7,689,287	20,872,678	69,514,023
Expenditures:							
Personnel Services	3,265,701	206,377	121,775	240,330	691,420	1,150,632	5,676,235
Materials and Services	6,015,618	468,608	10,084,028	4,676,083	273,475	1,045,896	22,563,708
Capital	195,260	261,000	703,000	371,000	5,357,400	152,500	7,040,160
Transfers	745,459	516,192	816,275	502,225	351,781	4,612,228	7,544,160
Debt	26,562	-	136,329	-	-	-	162,891
Other	-	-	-	-	-	-	-
Total Expenditures	10,248,600	1,452,177	11,861,407	5,789,638	6,674,076	6,961,256	42,987,154
Ending Fund Balance	5,115,327	1,369,639	4,430,575	684,695	1,015,211	13,911,422	26,526,869
Unappropriated & Contingency							
Ending Fund Balance	5,115,327	1,369,639	4,430,575	684,695	1,015,211	13,911,422	26,526,869
Net Change in Fund Balance	1,516,064	(89,432)	1,024,706	(619,490)	(213,707)	(577,979)	1,040,162
Percentage of Change	42%	-6%	30%	-48%	-17%	-4%	4%

Fund Balance is generally defined as the difference between the funds assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available for unexpected events, to maintain or enhance the city's financial position.

EXPLANATION OF CHANGES IN FUND BALANCES:

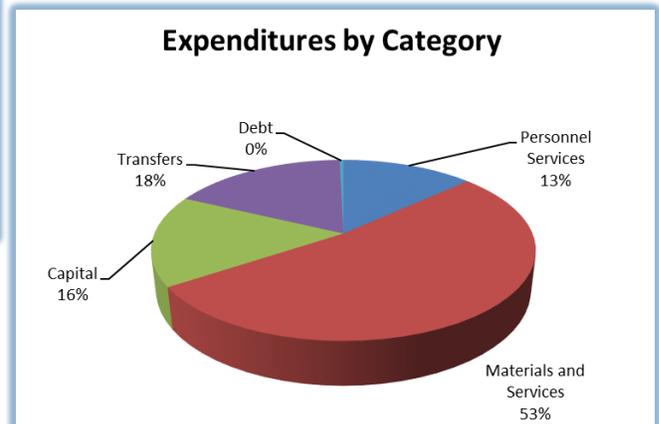
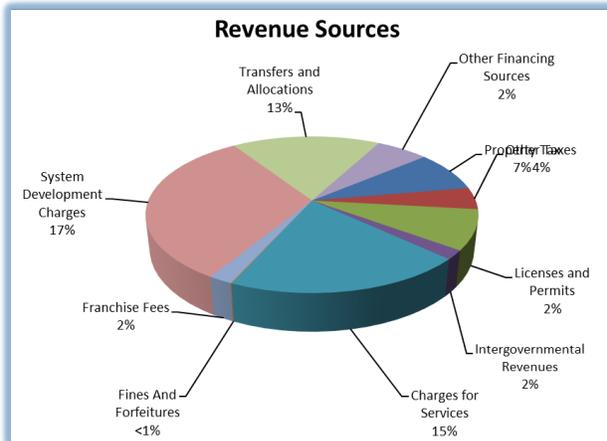
This year staff has chosen to hold more funds in contingency to allow the City greater financial flexibility which attributes to the reduction of fund balance in most funds. Other contributing factors are noted below.

General Fund: Funding from the CARES Act and ARPA were received and a portion is being carried over to FY2023 for future expenses and projects.

All other Funds listed above: Many funds have seen an increase in revenue due to anticipated construction or fee increases. There is also an increase in expenses related to capital projects, or an increase in fund balance due to capital projects being completed with funds being saved for future capital projects.

City Wide Financing Sources Summary (All Funds)

	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Budget	Budget
Beginning Fund Balance	15,406,812	18,344,624	22,081,302	25,486,707
Revenues:	-	-	-	-
Property Tax	3,185,125	3,399,056	3,402,850	3,680,000
Other Taxes	1,688,914	1,869,229	1,836,800	1,998,800
Licenses and Permits	1,553,824	2,342,237	2,009,345	3,631,935
Intergovernmental Revenues	3,770,207	755,629	813,168	811,591
Charges for Services	6,946,757	7,412,062	7,522,830	8,740,050
Fines And Forfeitures	48,975	46,981	35,000	37,000
Franchise Fees	770,937	796,864	791,521	859,383
System Development Charges	3,605,064	9,104,426	8,470,323	14,076,232
Transfers and Allocations	2,729,751	2,509,861	6,969,011	7,544,160
Other Financing Sources	1,151,043	1,012,314	2,430,112	2,648,165
Total Revenue	40,857,409	47,593,283	56,362,262	69,514,023
Expenditures:				
Personnel Services	4,698,145	4,778,489	5,476,711	5,676,235
Materials and Services	10,377,486	13,227,090	14,804,041	22,563,708
Capital	3,989,623	4,063,860	6,124,705	7,040,160
Transfers	2,729,751	2,509,861	6,969,011	7,544,160
Debt	717,779	932,685	482,941	162,891
Other	-	-	-	-
Total Expenditures	22,512,784	25,511,985	33,857,409	42,987,154
Ending Fund Balance	18,344,625	22,081,298	22,504,853	26,526,869



General Fund Financing Sources Summary

	2019-2020	2020-2021	2021-2022	2022-2023	Variance	Explanation of Variance
	Actual	Actual	Budget	Budget		
Beginning Fund Balance	1,863,220	2,171,898	3,024,586	3,599,263	574,677	
Revenues:					-	
Property Tax	3,185,125	3,399,056	3,402,850	3,680,000	277,150	1
Other Taxes	430,300	489,380	466,400	462,800	(3,600)	2
Licenses Fees and Permits	1,115,676	1,906,085	1,505,175	3,169,410	1,664,235	1
Intergovernmental Revenues	761,609	736,125	795,427	796,485	1,058	
Charges for Services	647,224	672,365	690,000	750,000	60,000	
Fines And Forfeitures	48,975	46,981	35,000	37,000	2,000	
Franchise Fees	770,937	796,864	791,521	859,383	67,862	
System Development Charges			-	-	-	
Transfers and Allocations	370,677	403,940	1,722,268	545,581	(1,176,687)	3
Other Financing Sources	406,291	655,374	1,551,619	1,464,005	(87,614)	4
Total Revenue	9,600,034	11,278,068	13,984,846	15,363,927	1,379,081	
Expenditures:						
Personnel Services	2,616,452	2,620,217	3,046,558	3,265,701	219,143	
Materials and Services	3,606,270	4,270,780	5,912,727	6,015,618	102,891	
Capital	139,400	240,122	1,381,805	195,260	(1,186,545)	3
Transfers	791,062	622,949	869,689	745,459	(124,230)	5
Debt	274,952	499,414	51,074	26,562	(24,512)	6
Other						
Total Expenditures	7,428,136	8,253,482	11,261,853	10,248,600	(1,013,253)	
Ending Fund Balance	2,171,898	3,024,586	2,722,993	5,115,327	2,392,334	

Explanations of Variances:

1. New construction in various phases of development.
2. Some tax revenue has decreased.
3. Large Capital projects have been completed.
4. Revenue received from Conflagration and Federal CARES Act funding.
5. Decrease in Transfers out is related to General fund contribution to capital projects.
6. Debt paid off during FY2020 and FY2021.

Stormwater Fund Financing Sources Summary

	2019-2020	2020-2021	2021-2022	2022-2023	Explanation
	Actual	Actual	Budget	Budget	of Variance
Beginning Fund Balance	787,395	1,065,516	1,226,610	1,459,071	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits					
Intergovernmental Revenues					
Charges for Services	1,072,681	1,108,948	1,154,430	1,267,650	
Fines And Forfeitures					
Franchise Fees					
System Development Charges					
Transfers and Allocations	139,539	75,242	100,909	89,095	
Other Financing Sources	16,447	7,459	6,000	6,000	
Total Revenue	2,016,062	2,257,165	2,487,949	2,821,816	
Expenditures:					
Personnel Services	191,238	209,181	223,599	206,377	
Materials and Services	273,218	303,050	389,196	468,608	
Capital	58,582	121,169	41,000	261,000	1
Transfers	427,506	397,155	477,406	516,192	
Debt				-	
Other (rounding)					
Total Expenditures	950,544	1,030,555	1,131,201	1,452,177	
Ending Fund Balance	1,065,518	1,226,610	1,356,748	1,369,639	

Explanations of Variances:

1. Purchase of new equipment, and Storm upgrades.

Water Fund Financing Sources Summary

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Explanation of Variance
Beginning Fund Balance	5,283,344	5,179,042	2,810,609	3,405,869	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits	421,723	411,222	487,970	446,325	
Intergovernmental Revenues					
Charges for Services	2,458,848	2,717,038	2,700,000	3,300,000	
Fines And Forfeitures					
Franchise Fees					
System Development Charges	1,024,157	2,414,953	1,678,629	8,260,248	1
Transfers and Allocations	-	-	715,000	855,540	2
Other Financing Sources	113,287	36,826	24,000	24,000	
Total Revenue	9,301,359	10,759,081	8,416,208	16,291,982	
Expenditures:					
Personnel Services	104,673	100,914	116,236	121,775	
Materials and Services	3,077,762	4,028,880	3,445,629	10,084,028	1
Capital	82,609	2,999,122	1,025,000	703,000	2
Transfers	711,610	683,232	783,030	816,275	
Debt	145,663	136,327	136,328	136,329	
Other					
Total Expenditures	4,122,317	7,948,475	5,506,223	11,861,407	
Ending Fund Balance	5,179,042	2,810,606	2,909,985	4,430,575	

Explanations of Variances:

1. New construction is anticipated - the SDCs are forwarded to the City of Hillsboro.
2. Transfer from Fixed Asset fund for Capital projects.

Sanitary Sewer Financing Sources Summary

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Explanation of Variance
Beginning Fund Balance	878,832	1,025,844	1,299,367	1,304,185	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits					
Intergovernmental Revenues	2,992,050	-	-	-	2
Charges for Services	2,768,004	2,913,711	2,978,400	3,422,400	
Fines And Forfeitures					
Franchise Fees					
System Development Charges	388,938	1,438,076	1,554,400	1,606,440	1
Transfers and Allocations	47,322	50,416	52,891	135,308	3
Other Financing Sources	15,913	8,021	6,000	6,000	
Total Revenue	7,091,059	5,436,068	5,891,058	6,474,333	
Expenditures:					
Personnel Services	214,962	224,150	240,825	240,330	
Materials and Services	2,399,299	3,491,480	3,780,174	4,676,083	1
Capital	3,022,350	25,071	98,000	371,000	2, 3
Transfers	428,604	396,000	473,498	502,225	
Debt				-	
Other					
Total Expenditures	6,065,215	4,136,701	4,592,497	5,789,638	
Ending Fund Balance	1,025,844	1,299,367	1,298,561	684,695	

Explanations of Variances:

1. New construction is anticipated - a portion of the SDCs are forwarded to Clean Water Services.
2. A capital project started FY2018 and ended in FY2020.
3. Transfer from Sewer Fixed Asset account to help pay for capital projects.

Street and Pathway Financing Sources Summary

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Explanation of Variance
Beginning Fund Balance	1,245,296	1,549,837	1,462,074	1,228,918	
Revenues:					
Property Tax					
Other Taxes	1,258,614	1,379,849	1,370,400	1,536,000	
Licenses Fees and Permits					
Intergovernmental Revenues					
Charges for Services					
Fines And Forfeitures					
Franchise Fees					
System Development Charges					
Transfers and Allocations	377,395	379,080	2,364,044	3,872,609	2
Other Financing Sources	313,282	12,560	626,760	1,051,760	1
Total Revenue	3,194,587	3,321,326	5,823,278	7,689,287	
Expenditures:					
Personnel Services	594,202	578,664	714,234	691,420	
Materials and Services	282,202	309,172	287,675	273,475	
Capital	457,470	678,376	3,377,900	5,357,400	1, 2
Transfers	299,251	281,826	316,083	351,781	
Debt	11,625	11,214	10,799	-	3
Other					
Total Expenditures	1,644,750	1,859,252	4,706,691	6,674,076	
Ending Fund Balance	1,549,837	1,462,074	1,116,587	1,015,211	

Explanations of Variances:

1. Capital construction projects budgeted through CDBG grants.
2. Capital construction projects budgeted through TDT Fund transfer.
3. Debt is paid in full.

Other Non Major Funds Financing Sources Summary*

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Explanation of Variance
Beginning Fund Balance	5,348,725	7,352,487	12,258,056	14,489,401	
Revenues:	-	-	-	-	
Property Tax	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses Fees and Permits	16,425	24,930	16,200	16,200	
Intergovernmental Revenues	16,548	19,504	17,741	15,106	
Charges for Services	-	-	-	-	
Fines And Forfeitures	-	-	-	-	
Franchise Fees	-	-	-	-	
System Development Charges	2,191,969	5,251,397	5,237,294	4,209,544	1
Transfers and Allocations	1,794,818	1,601,183	2,013,899	2,046,027	
Other Financing Sources	285,823	292,074	215,733	96,400	2
Total Revenue	9,654,308	14,541,575	19,758,923	20,872,678	
Expenditures:					
Personnel Services	976,618	1,045,363	1,135,259	1,150,632	
Materials and Services	738,735	823,728	988,640	1,045,896	
Capital	229,212	-	201,000	152,500	2
Transfers	71,718	128,699	4,049,305	4,612,228	3
Debt	285,539	285,730	284,740	-	4
Other	-	-	-	-	
Total Expenditures	2,301,822	2,283,520	6,658,944	6,961,256	
Ending Fund Balance	7,352,486	12,258,055	13,099,979	13,911,422	

***This summary includes the following non-major funds:**

Internal Services Fund
 Bancroft Fund
 Fixed Asset Water Fund
 Fixed Asset Sewer Fund
 Fixed Asset Storm Fund
 Parks System Development Charge Fund
 Traffic Development Fund

Non Major Funds tend to change from year to year based on expenditures.

Explanations of Variances:

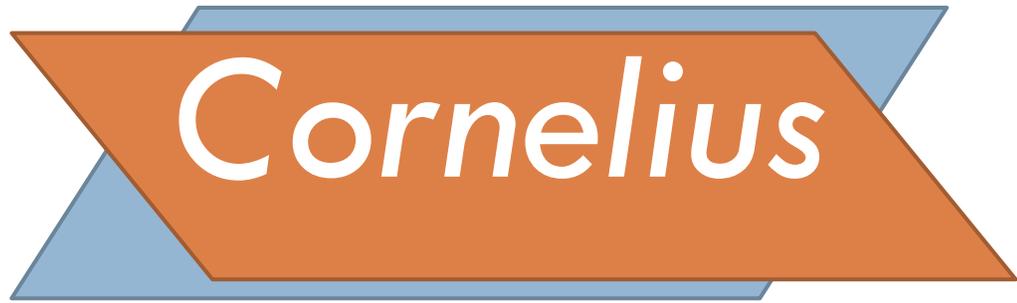
1. New construction is anticipated.
2. Capital projects budgeted in the Internal Service fund.
3. Transfers from TDT/SDC funds to provide funding for Capital projects.
4. Debt is paid in full.

PROPERTY TAX SUMMARY

	2020-2021 Actual	2021-2022 Budget	2022-2023 Proposed	2022-2023 Adopted
Assessed Valuation	\$734,795,821	\$781,235,221	\$861,128,597	\$861,128,597
Permanent Tax Rate Per \$1,000 AV	\$3.9836	\$3.9836	\$3.9836	\$3.9836
General Fund Tax	\$3,033,591	\$3,042,850	\$3,290,000	\$3,290,000
General Fund- Fire Levy per \$1,000 AV (Vote renewed May 2019)	\$0.4870	\$0.4870	\$0.4870	\$0.4870
General Fund Levy	\$365,465	\$360,000	\$390,000	\$390,000
General Fund Tax Budget*	\$3,399,056	\$3,402,850	\$3,680,000	\$3,680,000
Bonded Debt* (Property Tax outside of Permanent Tax Rate)	0	0	0	0
Estimated Tax Rate per \$1,000 AV – Debt	0	0	0	0

Measure 47/50 established a Permanent Tax Rate of \$3.9836 per thousand for the General Fund.

*Includes 3% Uncollectibles and Compression estimates

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized text. The back shape is light blue and is partially obscured by the orange one.

Cornelius

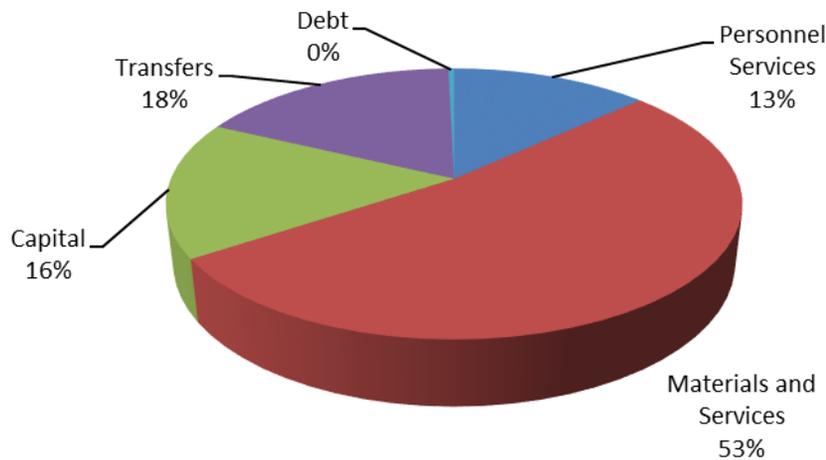
CAPITAL

Capital Expenditures include all anticipated expenditures for individual items with a cost greater than \$5,000 and a useful life expectation of one year or more. Purchases that do not fit this description are not considered Capital Outlay items.

- The Capital Improvement Program (CIP) consists of a list of future facilities and infrastructure construction projects, major repair or facilities maintenance projects. *For more details please refer to the CIP section of this document.*
- Facilities include any structures or properties owned by the city, the land upon which the facility is situated for the provision of city services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers, and storage yards, recreation centers, libraries and water and sewer related structures.
- Infrastructure includes permanently installed facilities, generally placed underground or at-grade, which form the basis for provision of city services. Typically included are thoroughfares, bike paths, sidewalks, bridges, water and sewer lines, and storm lines.
- Equipment used in performing city business. This includes, but is not limited to police cars, fire trucks, street sweepers, sewer vacuum trucks and vehicles for administrative use.

This year \$7,040,160 in capital expenditures is budgeted. This equates to 16% of the overall budget, excluding the fund balances. The details of these projects can be found in the Capital section of this budget document.

Expenditures by Category



General Fund – Community Development

This division of the General Fund has a capital budget of \$12,000 for replacement of a Plotter Printer.

General Fund - Fire

This division of the General Fund has a capital budget of \$14,000 for replacement of Cardiac Monitors which will be paid for over 10 years.

General Fund - Parks

This division of the General Fund has a capital budget of \$169,260. This includes \$5,000* for Covered Storage Bins, \$1,000* for a Vehicle Lift and \$35,000 for the purchase of a new Pickup. The other \$128,260 is for construction of the Laurel Woods Trail, which is a multi-year project and will be funded through Parks SDC funds.

Internal Services Fund - Facilities

\$152,500 is budgeted for FY2023. This includes \$25,000 for Elevator upgrades in the Public Safety building, which will be a 5 year project. There is also \$72,500 for LED lighting and \$55,000 for HVAC replacement in the Kodiak building.

Surface Water Management Fund

\$261,000 is budgeted for FY2023. This includes \$5,000* for Covered Storage Bins, \$6,000* for a Vehicle Lift, and \$250,000* for purchase of a Sewer Cleaner Combo Truck.

Water Fund

\$703,000 is budgeted for FY2023. This includes \$5,000* for Covered Storage Bins, \$6,000* for a Vehicle Lift, and \$492,000 for a South 29th Ave Water Main. There is also \$200,000 budgeted for the purchase of Land to house a second Reservoir which will be a 5 year expense.

Sanitary Sewer Fund

\$371,000 is budgeted for FY2023. This includes \$5,000* for Covered Storage Bins, \$6,000* for a Vehicle Lift, and \$250,000* for purchase of a Sewer Cleaner Combo Truck. There is also \$80,000 budgeted for South 29th Sanitary Sewer, and \$30,000 for Sewer upgrades & repairs.

Street Fund

\$5,357,400 is budgeted for FY2023. This includes \$1,924,900 for Street repairs and Pedestrian improvements, of which approximately \$790,000 is anticipated to be funded with grants. \$2,121,500 is budgeted for the South 29th Blvd project, and \$1,250,000 is budgeted for a Mini Roundabout at N 19th/Davis, of which approximately \$250,000 is anticipated to be funded with grants. There is also \$5,000* for Covered Storage Bins, \$6,000* for a Vehicle Lift, and \$50,000 for Flashing School Zone signs.

*Some equipment purchases are paid for using multiple funds.

For more details regarding Capital please refer to the CIP section of this document.

DEBT MANAGEMENT POLICIES

(Excerpt from Comprehensive Financial Policies)

Uses of Debt

Debt shall not be used for operating purposes. No debt shall be in existence for longer than the useful life of the capital investment for which the debt was incurred.

Financing Alternatives

The city will examine financial alternatives to long-term debt. These alternatives will include pay-as-you-go, joint financing, reserve funds, lease-purchase, local improvement districts, special assessments, state and federal tax increment, borrowing from other funds, systems development charges and developer contributions. Before a decision is made, a cost benefit analysis will be performed for each alternative being considered with the goal of minimizing the cost of the financing to the city. The financial analyses shall be reviewed by the City Manager prior to any final decision.

Credit Ratings and Disclosure

The city will adhere to recommended disclosure guidelines as endorsed by the Public Securities Association, the Government Finance Officer Association, the Municipal Securities Rulemaking Board and the Governmental Accounting Standards Board. The city will seek a current bond rating of A3 for general obligation bonds so that future borrowing costs are minimized and access to the credit market is preserved. The city will balance the goal of minimizing these costs with its stated policy of doing business with only stable, low risk, credit-worthy firms.

Debt Margins

The city shall ensure that its debt margins are within the 3 percent true cash value limitation as set forth in ORS 287.004.

Bond Issuance Advisory Fees and Costs

The city shall be actively involved in the selection of all financial advisors, underwriters, paying agents and bond counsel. The city will evaluate the merits of rotating professional advisors and consultants and the various services and fee structures available from independent financial advisors, investment banking firms.

DEBT SERVICE OBLIGATIONS

Legal Debt Margin for Cornelius: State law limits municipal debt to no more than three percent of the real market value of all taxable property within its boundaries with a couple exceptions. First, debt cash funds and sinking funds may be applied to reduce the level of principal outstanding. Second, the limitation does not apply to water, sanitary sewer or surface water management or local improvement district debt.

As of July 1, 2021 the Real Market Value is estimated to be \$1,471,790,995. The legal debt margin of 3% will be \$44,153,370 and outstanding debt controlled by this limit is \$0.

True Cash Value (1)	\$ 1,471,790,995
	<u> x 3%</u>
General Obligation Debt Limit (2)	44,153,730
Gross bonded debt subject to limitation	-
Legal debt margin available for future indebtedness	\$ 44,153,730
Total net debt applicable to the limit as a percentage of debt limit	0.00%

Fiscal Year	True Cash Value	Debt Limit	Total debt applicable to limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of the debt limit
2012	769,571,989	23,087,160	-	\$ 23,087,160	0.00%
2013	743,128,081	22,293,842	-	\$ 22,293,842	0.00%
2014	701,909,346	21,057,280	-	\$ 21,057,280	0.00%
2015	779,827,228	23,394,817	-	\$ 23,394,817	0.00%
2016	833,984,834	25,019,545	-	\$ 25,019,545	0.00%
2017	942,511,644	28,275,349	-	\$ 28,275,349	0.00%
2018	1,072,752,596	32,182,578	-	\$ 32,182,578	0.00%
2019	1,165,535,401	34,966,062	-	\$ 34,966,062	0.00%
2020	1,285,479,777	38,564,393	-	\$ 38,564,393	0.00%
2021	1,471,790,995	44,153,730	-	\$ 44,153,730	0.00%

Sources:

(1) From Washington County Assessment and Taxation

(2) ORS 257.004 provides a debt limit of 3% of the true cash value of all taxable property within the City boundaries

OUTSTANDING DEBT

The ratio of general bonded debt outstanding per capita is summarized below. All General Obligation Bonds were paid in full in FY2008.

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value of Property	Per Capita	Population (1)	Assessed Value (2)
2012	-	-	-	0.00%	0	11,869	526,129,362
2013	-	-	-	0.00%	0	11,915	551,128,075
2014	-	-	-	0.00%	0	12,161	578,082,948
2015	-	-	-	0.00%	0	12,161	597,357,812
2016	-	-	-	0.00%	0	12,161	617,762,104
2017	-	-	-	0.00%	0	12,161	647,131,221
2018	-	-	-	0.00%	0	12,161	673,635,095
2019	-	-	-	0.00%	0	12,161	689,688,734
2020	-	-	-	0.00%	0	12,225	734,795,821
2021	-	-	-	0.00%	0	12,635	781,235,221

Sources:

- (1) United States Census
- (2) Washington County Assessment and Taxation

DEBT SERVICE CHANGES

In FY 2014-2015 the City started receiving revolving loan funds from Business Oregon, Infrastructure Finance Authority. These costs are associated with the Aquifer Storage and Recovery underground water project. The ASR project was completed in FY2019, with \$750,000 being forgiven, and debt repayment beginning in FY2020.

The Library project was completed in FY2019, which received loan proceeds to fill the funding gap. This loan will be repaid beginning in FY2020.

RATIOS OF OUTSTANDING DEBT BY TYPE

Debt type:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Special Assessment Bonds	2,420,000	2,249,000	2,025,000	1,793,000	1,555,000	1,312,000	1,062,000	806,000	544,000	275,000
Capital Leases	42,250	14,230	0	312,939	286,125	266,534	246,449	225,857	204,745	183,100
Other Notes	0	0	0	0	0	0	0	633,896	418,896	0
Business Type Activities										
Revenue Bonds Series 2000	840,000	840,000	0	0	0	0	0	0	0	0
Other Notes	0	0	34,613	678,549	1,153,818	1,824,369	2,753,957	2,028,208	2,028,208	1,952,727
Totals										
Total Primary Government	3,302,250	2,263,230	2,059,613	2,784,488	2,994,943	3,402,903	4,062,406	3,693,961	3,195,849	2,410,827
Per Capita	278	190	169	229	246	280	334	304	261	191
Population	11,869	11,915	12,161	12,161	12,161	12,161	12,161	12,161	12,225	12,635

DEBT SUMMARY MAJOR FUNDS

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Future Fiscal Years
General Fund					
Purchase of a Fire Engine - Matures 1/1/2029					
Repayment of East Baseline Debt to the Bancroft fund – Matures 1/15/2022					
Principal	259,682	464,111	45,762	22,751	138,144
Interest	15,271	35,303	5,312	3,811	10,313
Total Debt	274,953	499,414	51,074	26,562	148,457
Water Fund					
Aquifer Storage and Recovery Loan – Matures 12/1/2038					
Principal	-	75,482	77,746	80,079	1,794,902
Interest	145,663	60,847	58,582	56,250	518,692
Total Debt	145,663	136,329	136,328	136,329	2,313,594
Street and Pathway Fund					
Repayment of East Baseline Debt to the Bancroft fund – Matures 1/15/2022					
Principal	10,383	10,383	10,384	0	0
Interest	1,243	831	415	0	0
Total Debt	11,626	11,214	10,799	0	0
Total Major Fund Debt	\$ 432,242	\$ 646,957	\$ 198,201	\$ 162,891	\$ 2,462,051

DEBT SUMMARY NON-MAJOR FUNDS

Non-Major Funds Debt Summary*

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Future Fiscal Years
Repayment of East Baseline Bond – Matures 3/15/2022					
Repayment of East Baseline Debt from Fixed Asset Storm Fund to the Bancroft fund – Matures 1/15/2022					
Principal	264,596	271,596	277,596	0	0
Interest	20,944	14,134	7,144	0	0
Total Non-Major Fund Debt	285,540	285,730	284,740	0	0

*Non Major Funds are those funds whose revenues or expenditures do not equal 10% of the budgets revenues or expenditures. The following are non-major funds:

- Internal Services Fund
- Bancroft Fund
- Fixed Asset Water Fund
- Fixed Asset Sewer Fund
- Fixed Asset Storm Fund
- Parks System Development Charge Fund
- Traffic Development Fund

TOTAL CITY WIDE DEBT	\$ 717,482	\$ 932,687	\$ 482,941	\$ 162,891	\$2,426,051
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A stylized banner graphic consisting of two overlapping shapes. The front shape is orange with a white border and contains the name 'Cornelius' in a white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

CHANGES IN CITY PERSONNEL LEVELS

Full Time Equivalents	2020-2021 Employees	2021-2022 Employees	2022-2023 Adopted Employees	Range (\$'s) Min-Max (monthly)*
Classification Management, Supervisory, Confidential				
City Manager (annual)	1	1	1	150,336
City Engineer	0.75	0.75	0.75	9,024 - 11,227
City Recorder-Treasurer	1	1	1	6,974 - 8,673
Community Development Director	1	1	1	9,024 - 11,227
Finance Director	1	1	1	9,024 - 11,227
Librarian	2	2	2.75	6,516 - 8,104
Library Director	1	1	1	9,024 - 11,227
Public Works Director (annual)	1	1	1	115,000
Public Works Foreman	1	1	1	6,516 - 8,104
Project Manager	1	1	1	6,090 - 7,575
TOTAL	10.75	10.75	11.5	
AFSCME Local 189B-General ** Non Represent				
Accounting Technician	2	1	1	4,278 - 5,695
Accountant	0	1	1	5,240 - 6,975
Engineering Technician	1	1	1	4,278 - 5,695
Facility Maintenance II	3	3	4	4,278 - 5,695
Fleet Maintenance	1	1	1	4,278 - 5,695
Program Coordinator	1	1	1	4,895 - 6,520
Senior Planner	1	1	1	5,240 - 6,975
Support Specialist I	0	0	0.3	3,998 - 5,322
Support Specialist II	3.25	3.5	3.50	4,278 - 5,695
Support Specialist III	1	1	1	4,895 - 6,520
Support Specialist (Public Safety)	1.1	1.1	1.1	4,895 - 6,520
Utility Maintenance I	3	4	4	3,998 - 5,322
Utility Maintenance II	3	3	3	4,278 - 5,695
Water Technician	1	1	1	4,278 - 5,695
**Seasonal Parks	0.45	0.45	0.45	14.62-17.98 hr
**Seasonal Streets	0.45	0.45	0.45	14.62-17.98 hr
**Library Aide	4.50	4.25	3.50	14.62-17.98 hr
TOTAL	26.75	27.75	28.30	
IAFF Local 1160				
Fire Captain	3	3	3	6,926 - 7,955
Firefighter/Paramedic	2	2	2	5,533 - 6,805
Lieutenant/Paramedic/Vol Coord	1	1	1	5,922 - 7,281
TOTAL	6.00	6.00	6.00	
Grand Total Employee Count**	43.50	44.50	45.80	

* Monthly salary is based on current FY2022 salary.

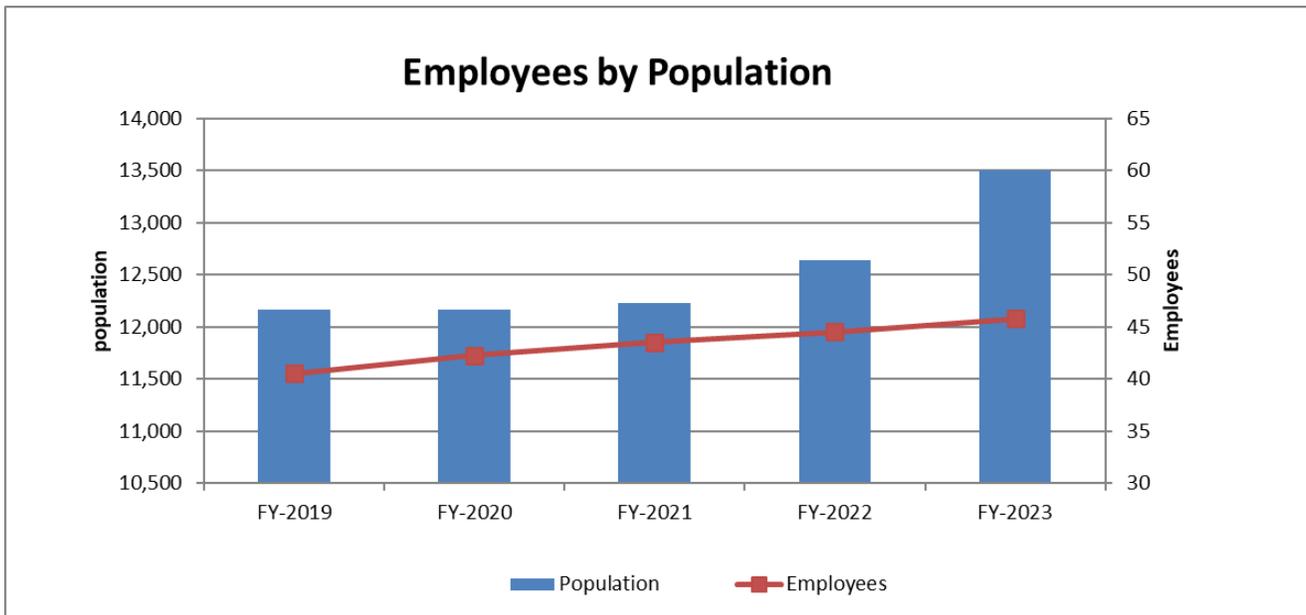
** This figure based on adopted budget, not year end actuals

As of July 1, 2014 Police Services are contracted with Washington County Sheriff’s Office, which resulted in the reduction of 13.25 FTE. Voters renewed a Fire department Levy in May 2019, which provides funding for 2 FTE.

The FY2022 budget includes increases in Library staffing. An additional FTE was also added for the FY2023 budget in the Parks department.

POPULATION

While the population of Cornelius has been growing steadily the number of employees has not kept pace. As the chart below indicates, the City of Cornelius continues to provide city services with a limited number of staff. Since 2006, the population has increased by 2,050 people, equating to 284 citizens per employee. As the number of citizens to employee ratio grows it becomes even more challenging to provide the essential services citizens increasingly depend upon.



The City of Cornelius also contracts with outside agencies for Police Services, Building Services and a Fire Chief. The graph above does not include these contracted positions.

2022-2023 Budget Snapshots									
Fund	Program	Department	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted	Change from 20-21
General Fund - 01									
	Public Safety		\$ 4,185,365	\$ 4,177,759	\$ 4,412,626	\$ 4,629,910	\$ 4,629,910	\$ 4,629,910	\$ 217,284
	Police		\$ 2,622,741	\$ 2,614,938	\$ 2,933,427	\$ 3,141,307	\$ 3,141,307	\$ 3,141,307	\$ 207,880
	Municipal Court		\$ 3,900	\$ 2,900	\$ 4,000	\$ 6,300	\$ 6,300	\$ 6,300	\$ 2,300
	Fire		\$ 1,558,724	\$ 1,559,921	\$ 1,475,199	\$ 1,482,303	\$ 1,482,303	\$ 1,482,303	\$ 7,104
									\$ -
	Public Services		\$ 2,995,715	\$ 4,448,492	\$ 5,928,464	\$ 4,846,669	\$ 4,846,669	\$ 4,846,669	\$ (1,081,795)
	Library		\$ 974,594	\$ 992,432	\$ 1,069,650	\$ 1,150,034	\$ 1,150,034	\$ 1,150,034	\$ 80,384
	Parks		\$ 804,201	\$ 1,573,885	\$ 1,842,852	\$ 663,660	\$ 663,660	\$ 663,660	\$ (1,179,192)
	Comm Development		\$ 789,751	\$ 1,106,665	\$ 1,136,161	\$ 794,049	\$ 794,049	\$ 794,049	\$ (342,112)
	Engineering		\$ 370,139	\$ 382,206	\$ 398,093	\$ 405,254	\$ 405,254	\$ 405,254	\$ 7,161
	City Council		\$ 22,894	\$ 11,894	\$ 24,394	\$ 25,394	\$ 25,394	\$ 25,394	\$ 1,000
	Non Departmental		\$ 34,136	\$ 381,410	\$ 1,457,314	\$ 1,808,278	\$ 1,808,278	\$ 1,808,278	\$ 350,964
									\$ -
	Other		\$ 2,183,007	\$ 2,963,435	\$ 3,643,756	\$ 5,887,348	\$ 5,887,348	\$ 5,887,348	\$ 2,243,592
	Other/Transfers		\$ 994,216	\$ 622,949	\$ 869,689	\$ 745,459	\$ 745,459	\$ 745,459	\$ (124,230)
	Debt Service		\$ 274,955	\$ 500,514	\$ 51,074	\$ 26,562	\$ 26,562	\$ 26,562	\$ (24,512)
	Contingency		\$ 913,836	\$ 1,839,972	\$ 2,722,993	\$ 5,115,327	\$ 5,115,327	\$ 5,115,327	\$ 2,392,334
	Unappropriated Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
									\$ -
	Revenues		\$ 9,364,087	\$ 11,589,686	\$ 13,984,846	\$ 15,363,927	\$ 15,363,927	\$ 15,363,927	\$ 1,379,081
	Total Expenditures		\$ 9,364,087	\$ 11,589,686	\$ 13,984,846	\$ 15,363,927	\$ 15,363,927	\$ 15,363,927	\$ 1,379,081
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Services - 02									
	Support Services		\$ 2,541,631	\$ 2,262,265	\$ 2,479,355	\$ 2,384,028	\$ 2,384,028	\$ 2,384,028	\$ (95,327)
	Administration		\$ 1,183,912	\$ 1,256,445	\$ 1,325,051	\$ 1,394,034	\$ 1,394,034	\$ 1,394,034	\$ 68,983
	Support Services-PW		\$ 249,931	\$ 258,727	\$ 275,376	\$ 266,135	\$ 266,135	\$ 266,135	\$ (9,241)
	Facilities		\$ 756,449	\$ 484,709	\$ 655,172	\$ 618,859	\$ 618,859	\$ 618,859	\$ (36,313)
	IT		\$ 66,000	\$ 65,300	\$ 66,300	\$ 67,000	\$ 67,000	\$ 67,000	\$ 700
	Non Departmental		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
	Other/Transfers								\$ -
	Contingency		\$ 282,339	\$ 194,084	\$ 154,456	\$ 35,000	\$ 35,000	\$ 35,000	\$ (119,456)
	Unappropriated Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
									\$ -
	Revenues		\$ 2,541,631	\$ 2,262,265	\$ 2,479,355	\$ 2,384,028	\$ 2,384,028	\$ 2,384,028	\$ (95,327)
	Total Expenditures		\$ 2,541,631	\$ 2,262,265	\$ 2,479,355	\$ 2,384,028	\$ 2,384,028	\$ 2,384,028	\$ (95,327)
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surface Water Management - 04									
	Revenues		\$ 2,145,335	\$ 2,263,138	\$ 2,487,949	\$ 2,821,816	\$ 2,821,816	\$ 2,821,816	\$ 333,867
	Total Expenditures		\$ 2,145,335	\$ 2,263,138	\$ 2,487,949	\$ 2,821,816	\$ 2,821,816	\$ 2,821,816	\$ 333,867
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water - 05									
	Revenues		\$ 8,933,994	\$ 10,599,198	\$ 8,416,208	\$ 16,291,982	\$ 16,291,982	\$ 16,291,982	\$ 7,875,774
	Total Expenditures		\$ 8,933,994	\$ 10,599,198	\$ 8,416,208	\$ 16,291,982	\$ 16,291,982	\$ 16,291,982	\$ 7,875,774
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitary Sewer - 06									
	Revenues		\$ 7,399,350	\$ 4,346,773	\$ 5,891,058	\$ 6,474,333	\$ 6,474,333	\$ 6,474,333	\$ 583,275
	Total Expenditures		\$ 7,399,350	\$ 4,346,773	\$ 5,891,058	\$ 6,474,333	\$ 6,474,333	\$ 6,474,333	\$ 583,275
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2022-2023 Budget Snapshots									
Fund	Program	Department	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted	Change from 20-21
Street, Pathways Fund - 07									
	Revenues		\$ 3,452,431	\$ 3,850,617	\$ 5,823,278	\$ 7,689,287	\$ 7,689,287	\$ 7,689,287	\$ 1,866,009
	Total Expenditures		\$ 3,452,431	\$ 3,850,617	\$ 5,823,278	\$ 7,689,287	\$ 7,689,287	\$ 7,689,287	\$ 1,866,009
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonded Debt Fund - 09									
	Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bancroft Bond Fund - 10									
	Revenues		\$ 536,797	\$ 417,495	\$ 316,845	\$ 26,928	\$ 26,928	\$ 26,928	\$ (289,917)
	Total Expenditures		\$ 536,797	\$ 417,495	\$ 316,845	\$ 26,928	\$ 26,928	\$ 26,928	\$ (289,917)
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Asset Fund - Water - 13									
	Revenues		\$ 1,577,621	\$ 2,973,182	\$ 4,151,315	\$ 4,454,259	\$ 4,454,259	\$ 4,454,259	\$ 302,944
	Total Expenditures		\$ 1,577,621	\$ 2,973,182	\$ 4,151,315	\$ 4,454,259	\$ 4,454,259	\$ 4,454,259	\$ 302,944
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Asset Fund - Sanitary Sewer - 14									
	Revenues		\$ 1,315,430	\$ 1,440,967	\$ 1,510,839	\$ 1,554,709	\$ 1,554,709	\$ 1,554,709	\$ 43,870
	Total Expenditures		\$ 1,315,430	\$ 1,440,967	\$ 1,510,839	\$ 1,554,709	\$ 1,554,709	\$ 1,554,709	\$ 43,870
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Asset Fund - Surface Water Management - 15									
	Revenues		\$ 484,516	\$ 1,043,620	\$ 1,496,842	\$ 1,581,091	\$ 1,581,091	\$ 1,581,091	\$ 84,249
	Total Expenditures		\$ 484,516	\$ 1,043,620	\$ 1,496,842	\$ 1,581,091	\$ 1,581,091	\$ 1,581,091	\$ 84,249
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks SDC Fund - 16									
	Revenues		\$ 1,429,701	\$ 1,473,256	\$ 2,957,927	\$ 2,956,548	\$ 2,956,548	\$ 2,956,548	\$ (1,379)
	Total Expenditures		\$ 1,429,701	\$ 1,473,256	\$ 2,957,927	\$ 2,956,548	\$ 2,956,548	\$ 2,956,548	\$ (1,379)
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Development Fund - 17									
	Revenues		\$ 1,924,349	\$ 5,213,393	\$ 6,845,800	\$ 7,915,115	\$ 7,915,115	\$ 7,915,115	\$ 1,069,315
	Total Expenditures		\$ 1,924,349	\$ 5,213,393	\$ 6,845,800	\$ 7,915,115	\$ 7,915,115	\$ 7,915,115	\$ 1,069,315
	Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total City Budget									
	Total City Revenues		\$ 41,105,242	\$ 47,473,590	\$ 56,362,262	\$ 69,514,023	\$ 69,514,023	\$ 69,514,023	\$ 13,151,761
	Total City Appropriations		\$ 41,105,242	\$ 47,473,590	\$ 56,362,262	\$ 69,514,023	\$ 69,514,023	\$ 69,514,023	\$ 13,151,761
	Difference All Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Indicates adjustment proposed by Budget Officer

TRANSFERS

Transfer line items are utilized to separate one time charges for specific projects or equipment and debt service payments. Below is a summary for the transfers included in this budget as well as the reason for the transfer.

<u>Fund From</u>	<u>Fund To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Stormwater Fund	37,500	Council Creek LID payment collection
General Fund	Street Fund	12,500	Council Creek LID payment collection
Bancroft Fund	General Fund	26,928	Close out Bancroft Fund
Fixed Asset Water Fund	Water Fund	492,000	S 29th Ave Water Main
		225,000	Reservoir #2
		138,540	Booster Pump Station Upgrades
Fixed Asset Sanitary Sewer Fund	Sanitary Sewer Fund	80,000	S 29th Blvd Sanitary Sewer
Parks System Development Fund	General Fund	128,260	Laurel Woods Trail
Traffic Development Fund	Street Fund	2,121,500	S 29th Blvd
		1,000,000	N 19th/Davis Mini Roundabout
		150,000	4th & 20th Sidewalk connection
		150,000	S 12th Ave Pedestrian Corridor
		100,000	Davis St Pedestrian connection
		\$4,662,228	

ALLOCATIONS

Allocations are the methods the city uses to charge each department for its portion of shared services such as administration, insurance, facilities and engineering. Allocation factors differ for each item being allocated. The allocation factors, method and individual amounts can be seen in the cost allocation plan. Below is summary of the allocations as they are displayed in the budget.

<u>REVENUE</u>	<u>AMOUNT</u>	<u>EXPENDITURE</u>	<u>AMOUNT</u>
General-Allocated Revenue	390,393	Stormwater Fund	61,825
		Water Fund	122,485
		Sanitary Sewer Fund	66,842
		Street Fund	139,241
 Internal Service-Allocated Revenue	 2,046,027	General Fund	695,459
		Stormwater Fund	357,181
		Water Fund	439,277
		Sanitary Sewer Fund	341,570
		Street Fund	212,540
 Utility Funds-Allocated Revenue			
Stormwater Fund	51,595	Allocated Utilities-Stormwater	97,186
Sanitary Sewer Fund	55,308	Allocated Utilities-Water	254,513
Street Fund	338,609	Allocated Utilities-Sanitary Sewer	93,813
	 \$ 2,881,932		 \$ 2,881,932



Cornelius

General Fund Revenue

Mission Statement

The purpose of the General Fund is to provide basic municipal services: police, fire, library, community development, planning, engineering, municipal court and parks that are not funded elsewhere.

Service Provided

The revenue section provides the largest single source of revenue supporting municipal services – the property tax. Other general purpose, non-restricted revenue is contained within the General Fund.

Accomplishments 2021-2022

Overall, General Fund revenues have been flat in the past few years while overall costs of doing business continues to rise. Many new housing developments are currently in the works, which has started to increase development revenue, and will continue for the next few fiscal years.

A 5-year Fire Operating Levy was renewed in May 2019. The original Levy began in FY2016. These funds have allowed the city to add 2 Fire FTE and retain 9 student volunteers.

Objectives 2022-2023

One objective for 2022-2023 is to continue increasing the net working capital. We will continue the 5% Fee In-Lieu of Franchise for city owned utilities (stormwater, sanitary sewer and water) in the rights-of-way that is intended to provide more working capital.

BUDGET NARRATIVE

The estimate of Net Working Capital is the best estimate at budget time. It will be revisited throughout the budgeting process as the staff achieves a better handle of the expected revenue and level of expenses for the current fiscal year. The general goal is to carry forward about \$1,000,000, which staff has achieved in recent years. Ideally, net working capital should be 10-15% of the total General Fund.

Property taxes are limited by a 3% cap on the assessed value of existing property plus new construction. The estimate for property taxes is reduced by a discount for prompt payment and delinquencies. Even new construction is not taxed at “full-value”. The estimate of property taxes is based on a 3% increase in the assessed valuation.

Interest rates have been declining due to the COVID-19 pandemic, resulting in lower earnings on cash balances in our state pool fund. Recent development projects that are currently in the works cause an increase in the Construction Excise Taxes. The line item for the Construction Excise Tax also includes the amounts collected for Metro and the Hillsboro and Forest Grove school districts.

City staff anticipate about 400 additional homes and 2 large apartment complexes during the next couple years. However, we will continue to contract with the City of Forest Grove to provide our Building Dept. and inspection services. Previously, the department had been operating in a deficit.

Most fund and department narratives contain tables similar to the one below.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 1,863,220	\$ 2,171,898	\$ 3,024,586	\$ 3,599,263	\$ 3,599,263	\$ 3,599,263
Interest	\$ 50,417	\$ 21,187	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
OLCC	\$ 211,770	\$ 240,895	\$ 220,800	\$ 228,000	\$ 228,000	\$ 228,000
Revenue Share	\$ 205,405	\$ 168,879	\$ 150,000	\$ 180,000	\$ 180,000	\$ 180,000
Marijuana Tax	\$ -	\$ 67,741	\$ 80,000	\$ 44,000	\$ 44,000	\$ 44,000
Cigarette Tax	\$ 13,125	\$ 11,865	\$ 15,600	\$ 10,800	\$ 10,800	\$ 10,800
Property Tax - Current	\$ 2,811,623	\$ 2,993,437	\$ 3,002,850	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000
Property Tax - Prior Year	\$ 30,066	\$ 40,155	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Property Tax - Fire Levy	\$ 343,437	\$ 365,465	\$ 360,000	\$ 390,000	\$ 390,000	\$ 390,000
Library Fines	\$ 5,941	\$ 2,848	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Court Fines	\$ 43,034	\$ 44,133	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Nuisance Fines	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Business License Permits	\$ 40,843	\$ 37,704	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Planning Permits	\$ 118,416	\$ 166,132	\$ 145,674	\$ 53,856	\$ 53,856	\$ 53,856
Council Creek LID	\$ 223,856	\$ 67,653	\$ 57,000	\$ 50,000	\$ 50,000	\$ 50,000
Administrative Fees	\$ 1,354	\$ 13,207	\$ 600	\$ -	\$ -	\$ -
General Services Fee	\$ 647,224	\$ 672,365	\$ 690,000	\$ 750,000	\$ 750,000	\$ 750,000
Construction Excise Tax	\$ 314,996	\$ 725,442	\$ 528,750	\$ 2,538,591	\$ 2,538,591	\$ 2,538,591
Construction Excise Tax- Metro	\$ 49,387	\$ 114,820	\$ 89,630	\$ 63,324	\$ 63,324	\$ 63,324
Construction Excise Tax - HSD	\$ 173,480	\$ 247,470	\$ 548,319	\$ 403,119	\$ 403,119	\$ 403,119
Construction Excise Tax - FGSD	\$ 169,846	\$ 514,798	\$ 76,518	\$ 1,420	\$ 1,420	\$ 1,420
Property Lease	\$ 23,498	\$ 18,858	\$ 18,684	\$ 19,100	\$ 19,100	\$ 19,100
WCCLS	\$ 564,857	\$ 553,774	\$ 570,387	\$ 587,499	\$ 587,499	\$ 587,499
Rural Fire	\$ 192,231	\$ 176,000	\$ 217,290	\$ 208,986	\$ 208,986	\$ 208,986
Gaston Rural Fire	\$ 4,521	\$ 6,351	\$ 7,750	\$ -	\$ -	\$ -
PGE Electric -Franchise Fee	\$ 227,742	\$ 229,103	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
NW Natural Gas -Franchise Fee	\$ 86,985	\$ 93,336	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Evergreen Disp -Franchise Fee	\$ 77,096	\$ 80,545	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
MACC Cable -Franchise Fee	\$ 53,852	\$ 53,779	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
Frontier Phone -Franchise Fee	\$ 9,291	\$ 3,500	\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,000
MCImetro(Verizon)-Franch Fees	\$ 2,462	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Astound(Wave) -Franchise Fee	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Pmt in Lieu-Franchise-Utility	\$ 309,510	\$ 328,602	\$ 341,521	\$ 399,383	\$ 399,383	\$ 399,383
Planning Grants	\$ 84,192	\$ 78,156	\$ 75,000	\$ -	\$ -	\$ -
Library Grants	\$ 5,193	\$ 2,021	\$ 5,400	\$ 3,827	\$ 3,827	\$ 3,827
Police Grants	\$ 2,636	\$ -	\$ -	\$ -	\$ -	\$ -
CARES Grant	\$ -	\$ 427,100	\$ -	\$ -	\$ -	\$ -
FEMA - Equipment Grant	\$ 7,283	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA Grant	\$ -	\$ -	\$ 1,423,178	\$ 1,423,178	\$ 1,423,178	\$ 1,423,178
Comcast - Community Grant	\$ 1,882	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 4,374	\$ 2,950	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Donations	\$ 104,150	\$ 7,250	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Land Sale Proceeds	\$ 22,427	\$ 12,470	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 117,571	\$ 104,240	\$ 16,041	\$ 5,000	\$ 5,000	\$ 5,000
Gain on Sale of Assets	\$ 6,168	\$ -	\$ -	\$ -	\$ -	\$ -
Bancroft Fund Transfer	\$ -	\$ -	\$ -	\$ 26,928	\$ 26,928	\$ 26,928
Parks SDC Fund Transfer	\$ 13,366	\$ 35,039	\$ 1,337,805	\$ 128,260	\$ 128,260	\$ 128,260
Allocated Revenue	\$ 357,312	\$ 368,901	\$ 384,463	\$ 390,393	\$ 390,393	\$ 390,393
TOTAL REVENUES	\$ 9,600,039	\$ 11,278,070	\$ 13,984,846	\$ 15,363,927	\$ 15,363,927	\$ 15,363,927

City Council

Mission Statement

To promote community involvement in building a safe, inclusive, and sustainable community by providing equitable access to fair, efficient, and effective public services.

Service Provided

Cornelius's citizens elect the Mayor and City Council members to provide leadership and establish the City's policies, which the City Manager and staff implement.

Formal decisions by the Council are made in regular Council meetings. Informational meetings and work sessions are held regularly.

CITY COUNCIL GOALS
GOAL 1: Achieve a stable, long-term financial base for the City of Cornelius.
GOAL 2: Foster a healthy business environment and increase opportunities for employment.
GOAL 3: Promote involvement of the whole community in city government and local activities.
GOAL 4: Continue to improve the quality of the City's public services and infrastructure.
GOAL 5: Partner with neighboring units of government, community-based organizations, faith community, and the business sector to promote the interests of Cornelius.

Accomplishments 2021-2022

- Typically the City hosts many community events throughout the year, but the COVID-19 pandemic has caused most events to be cancelled. Staff hope to bring these events back in the near future.
- The eleventh annual Holiday Tree Lighting was held with Mayor Dalin and Santa Claus.
- Received the GFOA Distinguished Budget Presentation Award for the fourteenth time in a row, the Comprehensive Annual Financial Report award for the thirteenth time and the Popular Annual Financial Report award for the eleventh time.

Objectives 2022-2023

- Continue to maintain a high level of services during a period of flattening revenues.
- Continue financial stability, economic development, transportation projects, job creation, and retention of high-quality employees.
- Provide for community needs through innovative, efficient, and cost-effective government services.
- Increase communication and outreach to our customers and citizens.

BUDGET NARRATIVE

This department represents costs directly associated with the City Council. The Mayor and City Council members will each attend approximately twelve formal Council meetings and many hours at workshops and special meetings. The Council represents the City at special events and reviews staff reports, ordinances, resolutions, and special reports. The City Council also represents the City on local and regional committees.

Expenditures

Salary & Benefits: The Mayor and City Council each receives \$50 per month and \$50 for each additional meeting attended up to four per month.

Travel & Training: The Mayor and City Council may attend the League of Oregon Cities Conference annually, and the City reimburses their travel expenses. The Mayor may attend the annual Oregon Mayors conference and other special events on behalf of the City. On occasion, an elected official may participate in national events or training opportunities.

Professional Services the City's participation in the Family Justice Center.

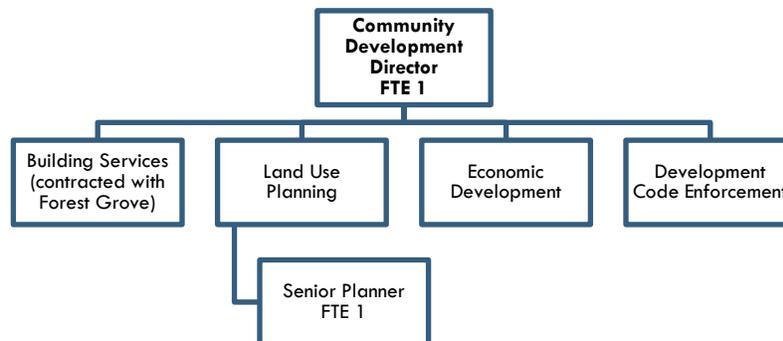
Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 3,150	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Fringe Benefits	\$ 241	\$ 230	\$ 594	\$ 594	\$ 594	\$ 594
PERSONNEL SERVICES	\$ 3,391	\$ 3,230	\$ 6,594	\$ 6,594	\$ 6,594	\$ 6,594
<i>Total Full Time Equivalent(FTE)*</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
Operational Supplies	\$ -	\$ 222	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Dues, Education, Training	\$ 3,302	\$ 1,191	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Professional Services	\$ 10,500	\$ -	\$ 11,500	\$ 12,500	\$ 12,500	\$ 12,500
MATERIALS AND SERVICES	\$ 13,802	\$ 1,413	\$ 17,800	\$ 18,800	\$ 18,800	\$ 18,800
TOTAL EXPENDITURES	\$ 17,193	\$ 4,643	\$ 24,394	\$ 25,394	\$ 25,394	\$ 25,394

*City Council is paid a monthly stipend through payroll but are not counted as FTE.

Community Development

Mission Statement

This Department strives to shepherd the development of the city in close coordination with residents, business owners, and other community stakeholders. Through administration of the land use planning, building, economic development, and code enforcement programs, the Department fosters a sustainable, independent, and prosperous community for current and future generations.



Service Provided

Provide management and administrative support to City administration, City Council, commissions, and boards. The Department provides management of the Planning, Code Enforcement, Economic Development (in coordination with the City Manager), and Building Services divisions (the latter contracted with the City of Forest Grove). The Department works closely with the Public Works Department to plan for and oversee the city parks system. The Community Development Director serves as the manager for the Cornelius Urban Renewal District. The Community Development Director also represents Cornelius in area and regional policy development, intergovernmental service cooperation, and public/private partnerships, and works on park planning and funding.

Accomplishments 2021-2022

- Processed over 300 design review applications facilitating construction of over 280 new homes in the city.
- Processed just under 400 Type I or II administrative design review permits, conditional use permits, modifications, property line adjustments, and sign permits.
- Facilitated amendments to the Cornelius Municipal Code to identify housing needs, ease land divisions for specific housing types, and enable development of a wider variety of housing types in residential areas in compliance with SB 2051, HB 2001, and SB 458.
- Worked with partner agencies to continue development of the Council Creek Regional Trail Corridor and made significant progress on the development and implementation of the project.
- Held multiple pre-application conferences and follow-up meetings with developers.
- Updated Community Development Department pages and subpages on City website. Created new pages to broaden information and services to public. Held a two-month-long on-line open house with information in Spanish and English. Maintained online mapping platform for land use and development information.

- Processed two industrial development applications with one business up and running and the other breaking ground.
- In tandem with partner agencies, developed a work plan for Washington County Economic Development support, resulting in two new positions for the County to promote economic development as a coalition.

Objectives 2022-2023

- Complete comprehensive plan and Municipal Code update to implement immediate term Climate Friendly and Equitable Communities Land Conservation and Development Rulemaking. (Goals 3, 4, & 5)
- Work with Washington County Land Use and Transportation to update the city/county Urban Planning Area Agreement. (Goals 3, 4, & 5)
- Implement the medium-term recommendations from the Cornelius Economic Opportunities Analysis and Strategic Action Plan, including pursuit of dependable funding for economic development support. (Goals 1, 2, & 4)
- Oversee the construction and openings of prospective industrial facilities. (Goals 1 & 2)
- Manage land use permitting for residential and commercial developments within the city. (Goals 1 & 2)
- Support City Manager and Council on economic development, land use, planning, and building issues. (Goals 1, 2 & 3)
- Encourage growth of industrial sector through direct outreach to developers, brokers, companies, and regional partners. Analyze industrial needs of companies to ensure adequate industrial land supply. (Goals 1 & 2)
- Create opportunities for park facilities expansions as appropriate, including the pedestrian bridge in Laurel Woods. (Goal 4)
- Provide training for new and current Planning Commissioners. Hold one training session on legal issues and new Department of Land Conservation and Development rules. (Goal 3)
- Continue to ensure compliance with safe, good quality private and public construction in close partnership with private owners and contractors. (Goal 5)
- Develop Municipal Code text amendments as needed. (Goals 3, 4, & 5)
- Work with developers and property owners to annex and develop Urban Growth Boundary expansion areas as appropriate. (Goals 2, 4, & 5)
- Continue to collaborate with partner agencies on economic development for Cornelius and the County. (Goals 1, 2, & 5)
- Continue supporting Cornelius residents and advocating for Cornelius on projects (such as the Council Creek Corridor Project, TV HWY Bus Rapid Transit Project, Washington County bus service connectivity project, proposed legislation and rulemaking, and regional planning updates). (Goals 1, 2, 4, & 5)
- Continue to encourage redevelopment of underused retail spaces and new development within the city's commercial areas. (Goals 1 & 2)

EXPENDITURES

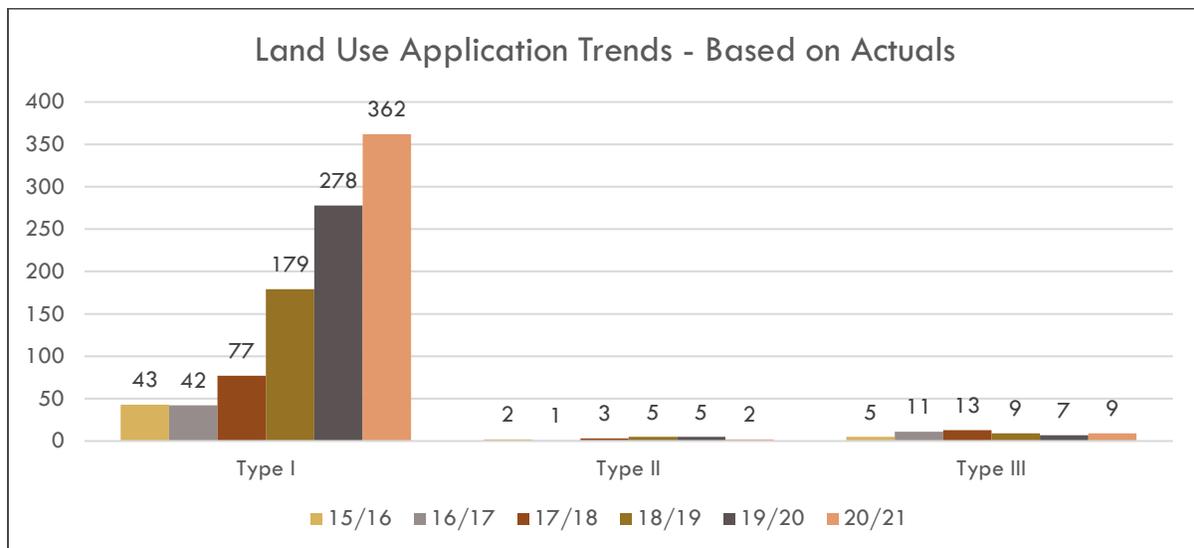
Personnel Services

A Department Director and a Senior Planner comprise the staff for the Department. The City will continue contracting with the City of Forest Grove for Building Services.

Materials and Services

The budget expenditures for Materials and Services are status quo from last year, with the exception of several line item decreases for professional services for small to medium contracts for technical services that were needed during FY 2022. While additional comprehensive plan and Municipal Code updates will be necessary due to recent state, regional and county planning efforts, staff anticipate minimal need for outside consultant support. The payment of construction excise taxes to Metro and the Hillsboro and Forest Grove School districts appears in the intergovernmental service account.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 193,400	\$ 177,550	\$ 210,612	\$ 203,412	\$ 203,412	\$ 203,412
Hourly	\$ -	\$ 1,480	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 90,055	\$ 80,911	\$ 107,384	\$ 103,990	\$ 103,990	\$ 103,990
PERSONNEL SERVICES	\$ 283,455	\$ 259,941	\$ 317,996	\$ 307,402	\$ 307,402	\$ 307,402
<i>Total Full Time Equivalent(FTE)</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	
Operational Supplies	\$ 3,596	\$ 2,492	\$ 3,800	\$ 4,100	\$ 4,100	\$ 4,100
Equipment - O&M	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
Dues, Education, Training	\$ 3,494	\$ 1,626	\$ 4,180	\$ 4,180	\$ 4,180	\$ 4,180
Professional Services	\$ 113,485	\$ 37,320	\$ 108,000	\$ 12,000	\$ 12,000	\$ 12,000
Uniforms & Protective Gear	\$ -	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
Rentals/Leases	\$ 2,016	\$ 1,680	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Intergovernmental Services	\$ 377,041	\$ 841,459	\$ 684,994	\$ 448,517	\$ 448,517	\$ 448,517
Advertising	\$ 817	\$ 799	\$ 2,550	\$ 2,250	\$ 2,250	\$ 2,250
Reimbursable Expense	\$ -	\$ -	\$ 11,041	\$ -	\$ -	\$ -
MATERIALS AND SERVICES	\$ 500,448	\$ 885,375	\$ 818,165	\$ 474,647	\$ 474,647	\$ 474,647
Equipment - Operations	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
TOTAL EXPENDITURES	\$ 783,903	\$ 1,145,315	\$ 1,136,161	\$ 794,049	\$ 794,049	\$ 794,049



Performance Measurements

Product	Measure	Actual 2020-2021	Estimate 2021-2022	Forecast 2022-2023
Safe, Smart, Compatible Private Development (Current Planning)	# of Pre-Application Conferences Held	9	11	12
	% of Type I Development Application decisions within 10 days of complete application	358/362 (98%)	138/140 (98%)	95%
	% of Type II Development Application decisions within 45 days of complete application	5/5 (100%)	7/7 (100%)	95%
	% of Type III Development Application decisions within 80 days of complete application	8/8 (100%)	5/5 (100%)	90%
Vision and Adaptation in Planning Practice (Long Range Planning)	# of City-initiated Plan or Code Adoptions or Amendments	2	1	2
Public Participation in Planning	# Planning Commission Mtgs	6	5	7
	# Parks Advisory Board Mtgs	11	8	9
New Funding for Cornelius	Grant revenue in \$ (direct responsibility)	\$84,190	\$75,000	\$50,000

Performance Measurement Outcome Explanation

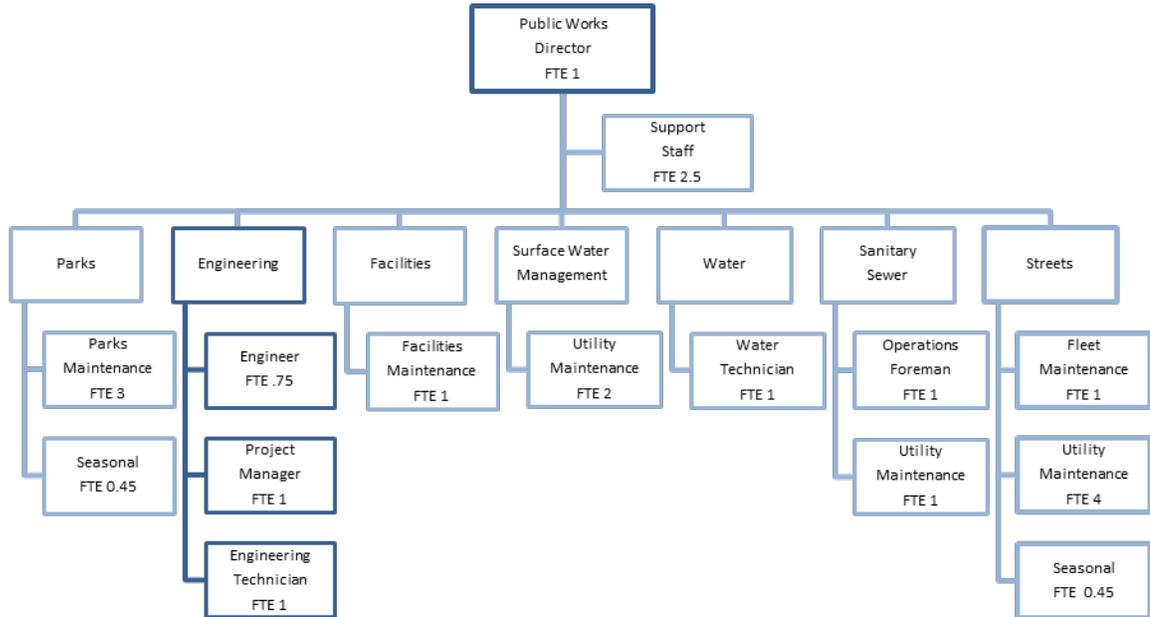
Only some of the value of the city planning functions can be measured in numbers. Research, organization, strategic planning, legal interpretation and representation of City interests is more qualitative than quantitative. The number of projects and formal elements of review and communication with developers show a measure of progress in a community; the city is growing, and residential, commercial, and industrial development inquiries are expected to continue to increase. The number of Planning Commission and Parks Board meetings are a measure of the City's goal of public participation in governance, as well as a metric of the level of complex development activity in the community.

The list of long-range planning products shows a continuing record of translating vision and resources into organized policy and action; this record is substantial for a two-person program. The unique physical characteristics of Cornelius, bounded to the north by Council Creek and to the south by the Tualatin River and bisected by Tualatin Valley Highway, requires thoughtful advocacy as our state, regional and county partners plan for future conditions. Increasing housing supply and types, transit options, and biking and pedestrian options and reducing greenhouse gas emissions can expand on Cornelius' livability with participation by an engaged population (residents and businesses and property owners). Consistently engaging people with English and Spanish language options can amplify voices previously underrepresented.

Engineering

Mission Statement

This department provides current and long-range engineering services for the City-owned utilities (water, sanitary sewer, and stormwater), transportation, and parks.



Service Provided

The major categories of services provided are: development engineering and public works engineering.

Development Engineering:

- Review and approve construction plans for all public improvements, erosion control measures, and stormwater treatment facilities proposed by private developers.
- Inspect public infrastructure and water quality facility construction.
- Inspect erosion control measures and enforce erosion control rules, when needed.

Public Works Engineering:

- Maintain and oversee the periodic update of master plans for water, sanitary sewer, stormwater, and transportation systems.
- Design new public infrastructure including parks, streets, water systems, sanitary sewers, and stormwater conveyance and treatment.
- Oversee the bidding process for new public infrastructure and provide construction management for these projects.

- Maintain city infrastructure maps and improve mapping capabilities for use on mobile devices in the field.
- Create and maintain computerized databases for stormwater facilities and infrastructure maintenance activities.
- Identify existing problem areas and develop plans and specs for projects to correct the problems.
- Assist Public Works Director in evaluating and implementing new maintenance technologies.



Skippy Streets

Cornelius is a pioneer in street design in the metro area. This is a woonerf, a unique Cornelius street, which is designed so vehicles, pedestrians, and bikes can all share the same access way.

Accomplishments 2021-2022

- Reviewed and approved engineering design plans and inspected construction on two major subdivisions with 205 lots.
- Accepted \$4M in infrastructure improvements for a large phase of a major subdivision.
- Completed design and construction of the Phase 4 of the Water Main Replacement program.
- Completed design and construction of the Harleman Park Tennis/Pickleball Courts.
- Completed design of Phase 1 of the S. 29th Blvd project which will create a third collector street connecting Baseline to Laurel Woods.
- Oversaw design of the reconstruction of the intersection of N. 19th and Davis into a mini-roundabout.
- Design and managed the 2021-2022 Pavement Management Projects.

Objectives 2022-2023

The following reflect the objectives of this department for the coming year:

- Review and approve engineering design plans and inspect construction for approximately three major subdivisions. (Goal 4)
- Accept approximately \$4.0M of infrastructure improvements in major subdivisions. (Goal 4)

- Complete construction of a new mini-roundabout at N. 19th and Davis and extension of Davis Street east to the Fred Meyer parking lot. (Goal 4)
- Complete construction of Phase 1 of South 29th Blvd. - Laurel Woods to SW 345th Avenue (Goal 4)
- Design Phase 2 of S. 29th Blvd. - 345th rail crossing (Goal 4)
- Oversee final design of the Laurel Woods Pedestrian Bridge. (Goal 4)
- Complete design and construction of the S. 4th and 20th Ave Sidewalk Infill Project. (Goal 4)
- Complete design and construction of the sidewalk and street reconstruction of Davis St. (13th to 14th). (Goal 4)
- Complete design and construction of the S. 12th Avenue Pedestrian Corridor Project. (Goal 4)
- Initiate purchase of land for the future City's future Reservoir #2 (Goal 4)
- Oversee design of the new Booster Station at Water Park (Goal 4)

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 231,958	\$ 241,026	\$ 248,475	\$ 260,073	\$ 260,073	\$ 260,073
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 114,962	\$ 118,180	\$ 131,913	\$ 127,476	\$ 127,476	\$ 127,476
PERSONNEL SERVICES	\$ 346,920	\$ 359,206	\$ 380,388	\$ 387,549	\$ 387,549	\$ 387,549
<i>Total Full Time Equivalent(FTE)</i>	<i>2.75</i>	<i>2.75</i>	<i>2.75</i>	<i>2.75</i>	<i>2.75</i>	<i>2.75</i>
Operational Supplies	\$ 1,026	\$ 1,121	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Equipment - O&M	\$ 2,139	\$ 1,586	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,250
Dues, Education, Training	\$ 1,420	\$ 2,840	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
Professional Services	\$ 1,480	\$ 1,650	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405
Uniforms & Protective Gear	\$ 474	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
Rentals/Leases	\$ 501	\$ 501	\$ 550	\$ 550	\$ 550	\$ 550
Advertising	\$ 93	\$ 468	\$ 500	\$ 500	\$ 500	\$ 500
MATERIALS AND SERVICES	\$ 7,133	\$ 8,166	\$ 17,705	\$ 17,705	\$ 17,705	\$ 17,705
TOTAL EXPENDITURES	\$ 354,053	\$ 367,372	\$ 398,093	\$ 405,254	\$ 405,254	\$ 405,254

Performance Measurements		Actual	Estimate	Forecast
Product	Measure	2020-2021	2021-2022	2022-2023
Comply with State MS4 stormwater permit	Total # of erosion control inspections completed	1,223	1,500	1,500
Construct New Public Infrastructure	Value of accepted privately-funded public infrastructure	\$12.1M	\$4.0M	\$4.0M

Performance Measurements Outcome Explanation

Erosion control permits are measured to meet the requirements of the MS4 stormwater permit. The numbers are based on the level of on-going construction in Cornelius at any given time. Erosion control inspections of each site are typically required weekly. If inspections are not completed per the MS4 schedule, the City and CWS are in violation of its State-issued MS4 stormwater permit.

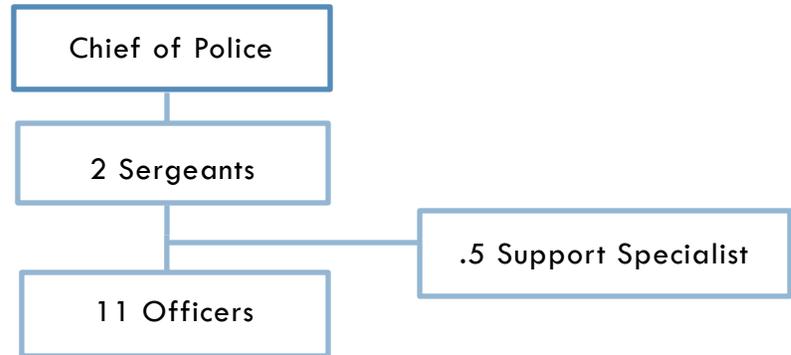


Cornelius

Police

Mission Statement

The Mission of the Cornelius Police Department and Washington County Sheriff's Office is Conserving the Peace through Values Driven Service.



Service Provided

Police services are provided through a contract with the Washington County Sheriff's Office. Primary duties and responsibilities include, but are not limited to: responding to public demand calls for service, both emergency and non-emergency services; providing uniform patrol as a deterrent to criminal activity and interaction with the community; criminal investigations; traffic enforcement; crime prevention; primary code enforcement; training; providing mutual aid to surrounding police agencies; supporting other City departments; and providing Administrative and Records Division support to the department and to the public.



Accomplishments 2021-2022

FY 2021-2022 was the eighth year of contracting with the Washington County Sheriff's Office. During that time law enforcement staff assigned to Cornelius continued to foster positive community engagement and worked diligently to continue building public trust. Working through COVID-19 challenges, the Officers were able to participate in some community events, such as Backpacks for Children, National Night Out and Shop with a Cop. In FY 2021-2022 the department received \$12,500 in Oregon Department of Transportation overtime grants to conduct Seat Belt, Pedestrian, Speed and Cell Phone enforcement.

Objectives 2022-2023

- Increase the number of self-initiated calls for service.
- Reduce the number of vehicle crashes in the city.
- Continue to increase our level of community engagement.
- Continue using focused patrol-based missions to address livability issues and trending criminal activity.
- Evaluate staffing and department structure to provide the highest level of police services possible.

Personnel Services

The Police Chief, Sergeants and Officers are supported by one shared Public Safety Support Specialist, who also assists the Fire Department.

Materials and Services

The Police Department is currently authorized 14 full-time, sworn police officers (FTEs) through an Intergovernmental Agreement with the Washington County Sheriff's Office. Through reorganization and elimination of management positions, greater emphasis is placed on patrol responsibilities.

The department dispatch fees charged by the Washington County Consolidated Communications Agency (WCCCA) have increased for this new fiscal year. These fees represent actual or expected costs for dispatch services.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 35,247	\$ 36,669	\$ 37,980	\$ 39,888	\$ 39,888	\$ 39,888
Hourly	\$ 2,293	\$ 2,432	\$ 3,739	\$ 3,889	\$ 3,889	\$ 3,889
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 19,053	\$ 19,795	\$ 21,666	\$ 22,229	\$ 22,229	\$ 22,229
PERSONNEL SERVICES	\$ 56,593	\$ 58,895	\$ 63,385	\$ 66,006	\$ 66,006	\$ 66,006
<i>Total Full Time Equivalent(FTE)</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>	<i>0.60</i>
Operational Supplies	\$ 2,868	\$ 3,992	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
Equipment - O&M	\$ 955	\$ 1,017	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Dues, Education, Training	\$ 200	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
Professional Services	\$ 2,387,824	\$ 2,388,970	\$ 2,725,091	\$ 2,923,505	\$ 2,923,505	\$ 2,923,505
Rentals/Leases	\$ 2,538	\$ 3,209	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
Intergovernmental Services	\$ 147,511	\$ 137,932	\$ 133,651	\$ 140,496	\$ 140,496	\$ 140,496
Advertising	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS AND SERVICES	\$ 2,542,082	\$ 2,535,119	\$ 2,870,042	\$ 3,075,301	\$ 3,075,301	\$ 3,075,301
TOTAL EXPENDITURES	\$ 2,598,675	\$ 2,594,015	\$ 2,933,427	\$ 3,141,307	\$ 3,141,307	\$ 3,141,307

Performance Measures				
Product	Measure	Actual	Estimated	Forecast
		2020-2021	2021-2022	2022-2023
Community outreach events	National Night Out	0	1	1
	Concerts/Movies in the Park	0	3	6
	Backpacks for Children	1	1	1
	Coffee with a Cop	0	1	3
	Shop with a Cop	1	1	2
Directed Missions	Sex Offender compliance, warrant checks	142	175	180
Code Enforcement	Abandoned Vehicles towed	37	25	45
	Parking Enforcement	286	350	375
	Other Code Complaints	110	150	175

A stylized banner graphic consisting of two overlapping shapes. The front shape is orange with a white border and contains the name 'Cornelius' in a white, italicized serif font. The back shape is light blue with a white border and is partially obscured by the orange shape.

Cornelius

Municipal Court

Mission Statement

The Municipal Court mission is to ensure that each person cited a violation, is guaranteed and provided all their constitutional rights; to a fair and speedy judicial process in such a manner that it preserves both the dignity and rights of the defendant, as well as the citizens of Cornelius.

Service Provided

The court services have been moved to Forest Grove Municipal Court and will provide a forum for the resolution of City ordinance and traffic violations generated by the City's Police Department. The municipal court judge oversees the judicial process while staff offers customer service, maintenance of all records, process account receivables, and support in the process of all court and judicial matters. Forest Grove Municipal Court is open five days a week and several courts are held each month.

Accomplishments 2021-2022

- Continued to provide efficient and effective court services through Forest Grove Municipal Court.

Objectives 2022-2023

- Continue to monitor the merger of Cornelius and Forest Grove court operations.

REVENUE

All revenues collected through Traffic Violations and City Ordinance Violations are managed by Forest Grove Municipal Court. Fines are distributed to the State, County and the Law Enforcement Medical Liability (LEMLA) accounts and the remaining balance is shared between the two cities. Forest Grove will keep the first \$30,000 collected to offset the costs associated with municipal court.

Materials and Services

Municipal Court collection accounts will continue to be monitored and payments received.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Professional Services	\$ 765	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Intergovernmental Services	\$ 912	\$ 3,260	\$ 2,500	\$ 4,800	\$ 4,800	\$ 4,800
MATERIALS AND SERVICES	\$ 1,677	\$ 4,160	\$ 4,000	\$ 6,300	\$ 6,300	\$ 6,300
TOTAL EXPENDITURES	\$ 1,677	\$ 4,160	\$ 4,000	\$ 6,300	\$ 6,300	\$ 6,300

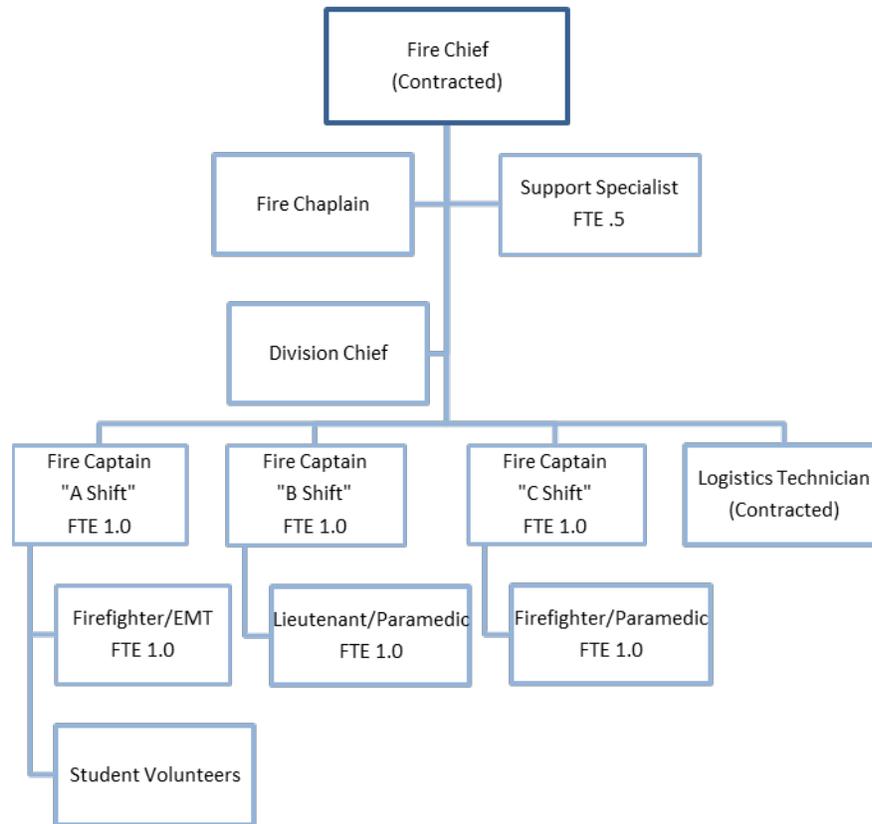
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Cornelius

Fire

Mission Statement

We prevent harm by protecting life, property and the environment.



The City of Cornelius contracts with neighboring City of Forest Grove for Fire Chief and Logistics Technician services. The organizational chart above depicts the City of Cornelius' FTE. However, there are many other personnel, services, vehicles, and equipment available to us through our partnership with the City of Forest Grove.

Services Provided:

Primary duties and responsibilities include: fire suppression, emergency medical operations, hazard materials incidents, fire prevention, disaster preparedness, code enforcement, and fire/medical mutual aid to other fire departments.

Vision - Who we are: People who care about people.

Purpose - Why we're here: To put others first. To make positive contacts. To build relationships.

Values: Prevent – Protect – Serve

Priorities: Service delivery, workforce development, administration and support services.

Expectations: Be Professional. Have fun. Never say, "That's not my job". Never say, "I wish I would have done that". Build relationships.

Accomplishments 2021 - 2022

- Employee's instrumental in assisting the Western Washington Co. Incident Management Team with COVID pandemic mitigation.
- 21 volunteers became certified as wildland firefighters.
- Brought on approximately 25 new volunteer firefighters in our shared efforts to maintain this program with our neighbors in Forest Grove. These volunteers completed the initial training that will allow them to respond to emergencies in our community.
- Deployed firefighters in support of the efforts to fight wildfires in Oregon including the Bootleg Fire in Klamath County.
- Continued process for increased cooperation with neighboring fire agencies.

Objectives 2022-2023

- Attract and increase the number of volunteer firefighters to maintain staffing levels.
- Continue implementation of strategic plan and work towards accomplishing goals contained within. Begin working on our next strategic plan.
- Re-establish cooperative service efforts with our partners in Forest Grove.
- Assess apparatus and equipment currently stored in fire station apparatus bays to determine necessary equipment deployment methodology.

BUDGET NARRATIVE

The Cornelius Rural Fire Protection District contracts fire service from the City of Cornelius. They have a reoccurring contract that outlines each agency's financial obligation. Operational costs are calculated based on the difference between the number of calls responded to in each jurisdiction minus mutual aid given to other agencies. In FY 2022-2023 the City will pay 86.56% and the District will pay 13.44% of personnel services and materials and services. Capital outlay is based on the difference of assessed evaluation between the City and District. It is projected that the City will pay 80.65% and the district will pay 19.35% of the capital outlay costs.

EXPENDITURES

Personnel Services

Currently, the number of volunteers for the Cornelius Fire Department fluctuates between 20 and 40 people at any given time (including 12 student volunteer firefighters who receive tuition reimbursement). These volunteers are shared as part of our joint efforts with Forest Grove Fire and Rescue. They are supported by 6 paid career positions: 3 shift Captains, 1 Lieutenant/EMT-Paramedic who serves as the volunteer recruitment and retention coordinator, two Firefighter/Paramedics, and a one-half clerical position and now share Logistics Technician Services through an Intergovernmental Agreement (IGA) with the City of Forest Grove. The department goal is to have a total volunteer force of fifty personnel. This goal has been challenged by the COVID pandemic.

The three shift Captains, Fire Lieutenant who serves as the Recruitment & Retention Coordinator and clerical staff are supported by the General Fund. The student volunteer program and two firefighter/paramedics are funded by a levy passed in 2019. The Fire Chief and Logistics Technician are contracted part-time through an IGA from the City of Forest Grove.

Our volunteers are divided into three distinct groups:

- **In-district volunteers:** They are required to attend 8 hours of training per month and provide 24 hours of staffing per month at the station.
- **Out-of-District volunteers:** Live outside the district boundaries, they are required to attend monthly drills, and when able, respond from home to staff fire apparatus or respond to an emergency.
- **Student Volunteer Firefighters:** These are levy funded fire science or paramedic students enrolled at a university or college that work 24-hour shifts with 48 hours off; in return they are reimbursed a stipend. There are a total of 12 student volunteers between the two organizations.

Materials and Services

Materials and services has increased over the last few years in order to purchase new protective gear and due to increased maintenance costs. Previous grants that provided funding for our protective clothing have now expired, and maintenance of this now requires monies from the general fund.

Capital Outlay

We have proposed the following capital projects for fiscal year 2022-2023:

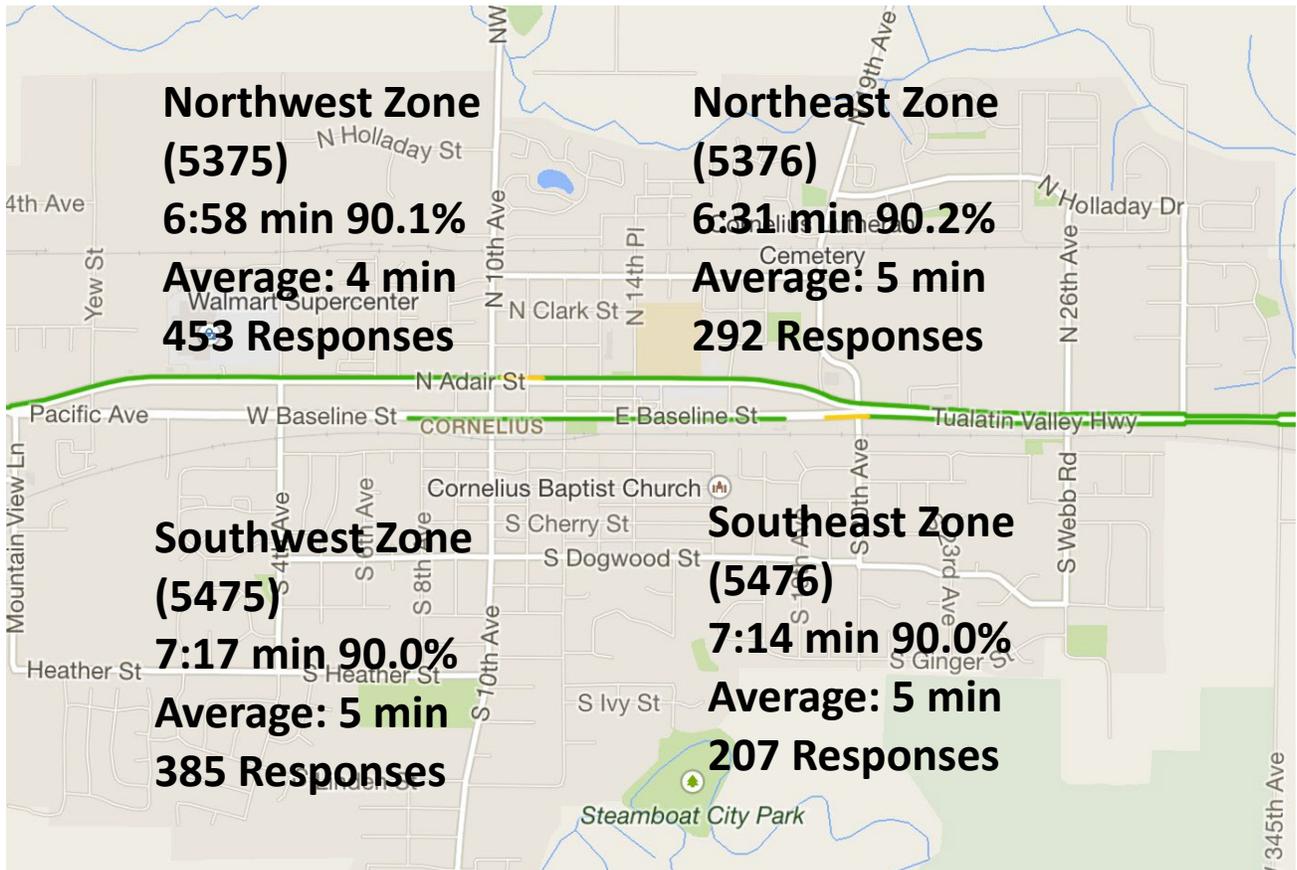
- \$14,000 to replace cardiac monitors, which is scheduled to be paid for over the next 9 years.

Debt Service

The Type I engine was purchased in 2014. It was financed by the Cornelius Rural Fire Protection District with the City paying the debt back over 15 years. The debt will be fully paid in January 2029.

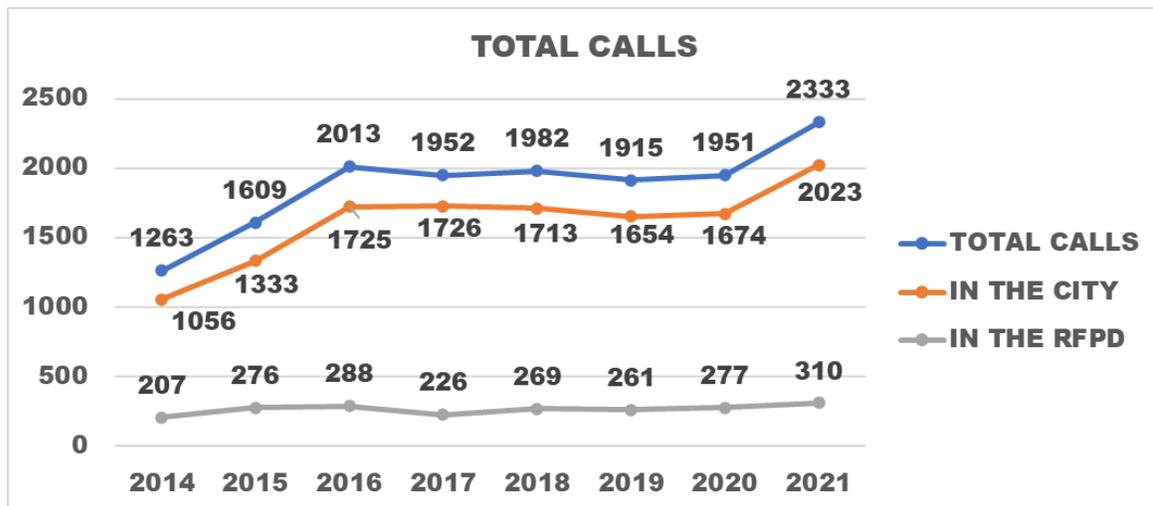
Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 393,633	\$ 416,470	\$ 431,505	\$ 436,892	\$ 436,892	\$ 436,892
Hourly	\$ 16,893	\$ 14,466	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
Overtime	\$ 76,189	\$ 93,361	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Fringe Benefits	\$ 189,516	\$ 198,573	\$ 203,128	\$ 223,814	\$ 223,814	\$ 223,814
PERSONNEL SERVICES	\$ 676,230	\$ 722,869	\$ 703,633	\$ 729,706	\$ 729,706	\$ 729,706
<i>Total Full Time Equivalent(FTE)</i>	<i>4.50</i>	<i>4.50</i>	<i>4.50</i>	<i>4.50</i>	<i>4.50</i>	<i>4.50</i>
Operational Supplies	\$ 16,193	\$ 13,061	\$ 24,650	\$ 24,650	\$ 24,650	\$ 24,650
Equipment - O&M	\$ 56,687	\$ 65,171	\$ 83,500	\$ 83,500	\$ 83,500	\$ 83,500
Dues, Education, Training	\$ 9,681	\$ 14,632	\$ 17,200	\$ 17,200	\$ 17,200	\$ 17,200
Professional Services	\$ 123,366	\$ 106,673	\$ 98,750	\$ 95,180	\$ 95,180	\$ 95,180
Uniforms & Protective Gear	\$ 25,550	\$ 24,626	\$ 42,900	\$ 42,900	\$ 42,900	\$ 42,900
Rentals/Leases	\$ 1,967	\$ 2,126	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Intergovernmental Services	\$ 53,253	\$ 53,253	\$ 54,851	\$ 56,497	\$ 56,497	\$ 56,497
Advertising	\$ 125	\$ 75	\$ 300	\$ 300	\$ 300	\$ 300
Nuisance Abatement	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
MATERIALS AND SERVICES	\$ 286,822	\$ 279,617	\$ 328,151	\$ 326,227	\$ 326,227	\$ 326,227
Equipment - Capital	\$ 58,185	\$ 27,900	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
CAPITAL OUTLAY	\$ 58,185	\$ 27,900	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
RFPD Capital - Principal	\$ 21,112	\$ 21,645	\$ 22,191	\$ 22,751	\$ 22,751	\$ 22,751
July 2022 \$5,635						
October 2022 \$5,670						
January 2023 \$5,705						
April 2023 \$5,741						
RFPD Capital - Interest	\$ 5,450	\$ 4,917	\$ 4,371	\$ 3,811	\$ 3,811	\$ 3,811
July 2022 \$1,006						
October 2022 \$ 971						
January 2023 \$ 935						
April 2023 \$ 899						
DEBT SERVICE	\$ 26,561	\$ 26,561	\$ 26,562	\$ 26,562	\$ 26,562	\$ 26,562
TOTAL EXPENDITURES	\$ 1,047,799	\$ 1,056,948	\$ 1,072,346	\$ 1,096,495	\$ 1,096,495	\$ 1,096,495

HOW FAST DO WE GET THERE “2021”?

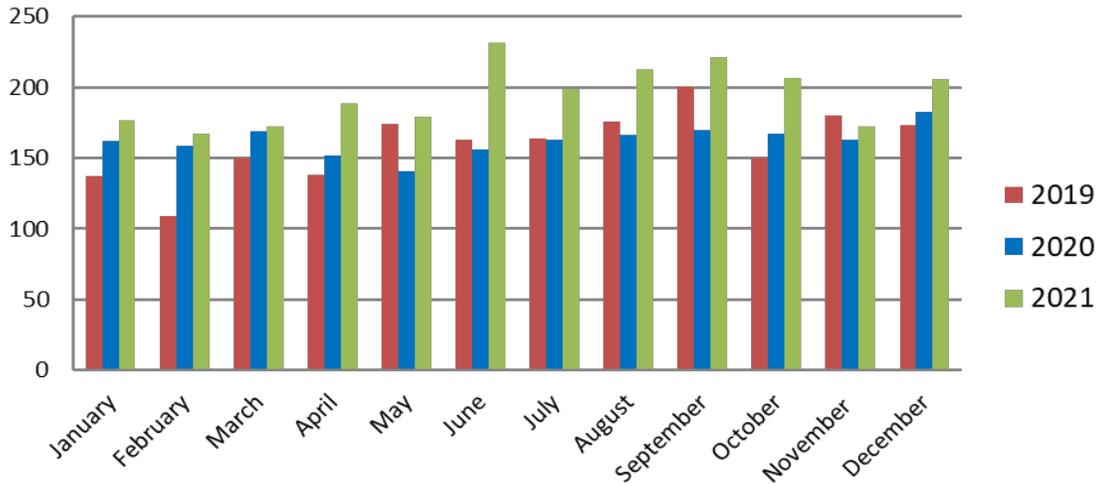


Average Turnout Time: 1.30 Average Response Time (District and City): 6.25

INCIDENTS



Incidents by Month

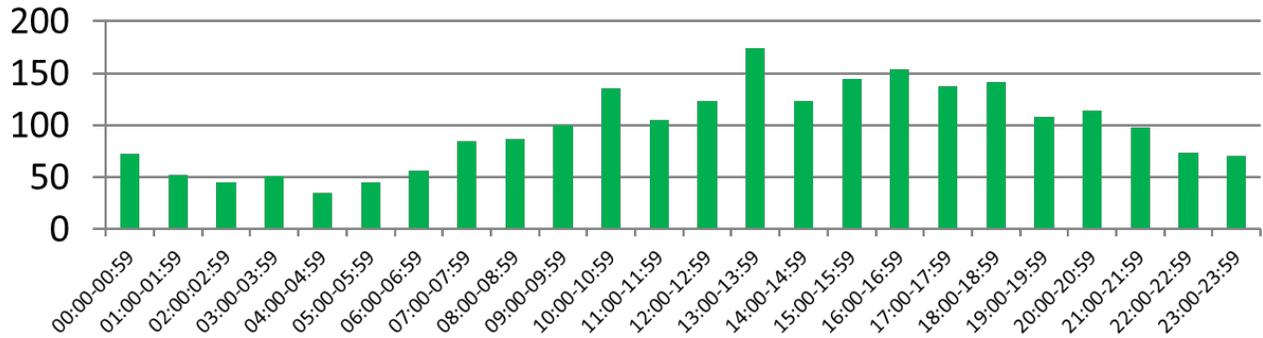


Incidents by Month	2019	2020	2021
January	137	162	177
February	109	159	167
March	150	169	172
April	138	152	189
May	174	141	179
June	163	156	231
July	164	163	199
August	176	166	213
September	201	170	221
October	150	167	207
November	180	163	172
December	173	183	206

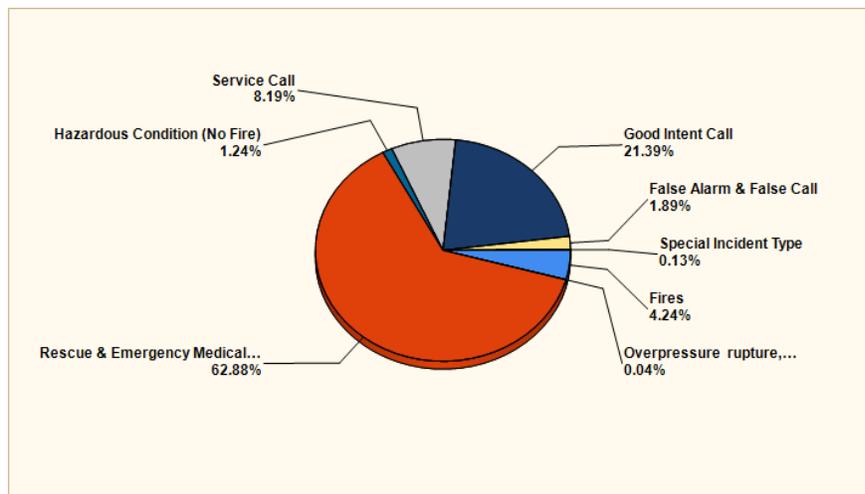
INCIDENTS BY THE DAYS OF THE WEEK

DAY OF THE WEEK	# INCIDENTS
Sunday	290
Monday	312
Tuesday	323
Wednesday	356
Thursday	345
Friday	378
Saturday	329
TOTAL	2333

Incidents by Hour



BREAKDOWN OF CALL TYPES



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	99	4.24%
Overpressure rupture, explosion, overhear - no fire	1	0.04%
Rescue & Emergency Medical Service	1467	62.88%
Hazardous Condition (No Fire)	29	1.24%
Service Call	191	8.19%
Good Intent Call	499	21.39%
False Alarm & False Call	44	1.89%
Special Incident Type	3	0.13%
TOTAL	2333	100%

Fire – Local Option Levy

Mission Statement

The purpose of this fund is to provide additional personnel funding for the Fire Department.

Accomplishments 2021-2022

- Hired one Firefighter/Paramedic this year.

BUDGET NARRATIVE

Upon success of this Levy funding will be available for two (2) additional Firefighter/Paramedics and allow our student volunteer program to continue. The student volunteer program is funded by the levy and allows for nine (9) student volunteers. The levy will end June 30, 2024.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 148,824	\$ 117,390	\$ 158,700	\$ 159,012	\$ 159,012	\$ 159,012
Hourly	\$ 86,150	\$ 79,550	\$ 129,600	\$ 129,600	\$ 129,600	\$ 129,600
Overtime	\$ 33,203	\$ 24,643	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Fringe Benefits	\$ 90,951	\$ 64,944	\$ 121,115	\$ 103,758	\$ 103,758	\$ 103,758
PERSONNEL SERVICES	\$ 359,128	\$ 286,526	\$ 429,415	\$ 412,370	\$ 412,370	\$ 412,370
<i>Total Full Time Equivalent(FTE)</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>
TOTAL EXPENDITURES	\$ 359,128	\$ 286,526	\$ 429,415	\$ 412,370	\$ 412,370	\$ 412,370

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Cornelius

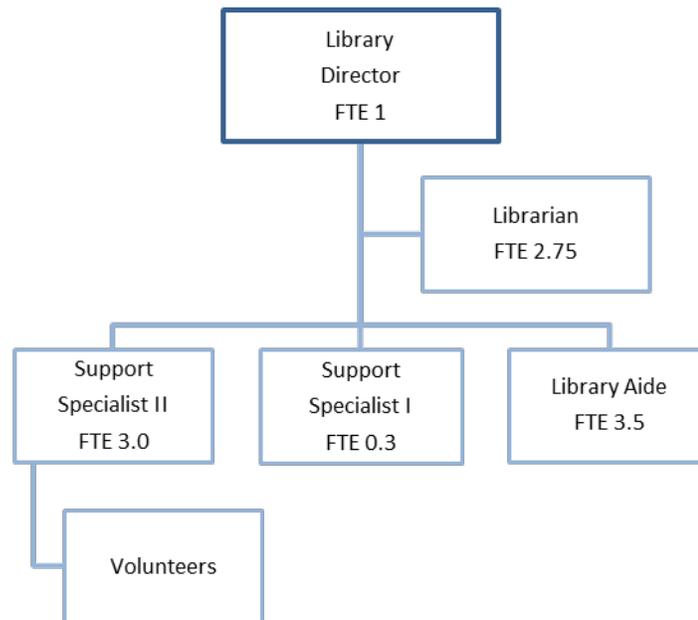
Library

Mission Statement

The Cornelius Library's mission is to:

Connect, inspire, and empower all to thrive. ** Conectar, inspirar, y apoyar a todos para prosperar

The Cornelius Public Library is an integral part of the community, providing free access to resources and ideas building partnerships and facilitating action to allow the community the opportunity to learn something new and make a positive change.



Accomplishments 2021-2022

The Library has established an outstanding reputation with Cornelius and county-wide communities. Because the residents of Cornelius had especially critical needs, the library was open and offering essential programs when most other libraries were either closed or offering online-only programs. Cornelius Library followed the example set by local schools – when they were in session, the library was open and sharing its resources.

Equity is a trendy word these days and yet, in Cornelius, we see inequities that have only gotten worse with the pandemic. The Library has gone over and above expectations of many community members experiencing inequity by providing critical access to technology and support that was essential to their health, housing, employment, and education. Last year, the Cornelius Library:

- Offered many online as well as in-person or hybrid programs. Some are:
 - One to one technology assistance for things like creating an email, filling out an online form, using Excel.
 - Job Seeker, helping participants to search for, apply to and practice interviewing for work.
 - Intercambio, or language exchange program for English/Spanish learners (hybrid).

- Pre-school story times (live online)
 - Offered our first Winter reading program with 143 participants logging 2,097 days read.
 - Held a successful Summer reading program with over 1,000 participants.
 - Held three all-staff meetings and one in-service to draft new library goals and improve customer services.
 - Added a total of 5,561 items in calendar year 2021; of those, 1,021 were in Spanish.
 - Grew to have the largest Spanish language collection in WCCLS with 8,286 Spanish items available for checkout. That is over 20% of the library collection. Hillsboro Shute Park Library has the second largest Spanish language collection at 6,844 items.
 - Was the only public library in the United States awarded a prestigious 200th Anniversary collection of books by the Mexican Embassy.

	FY 2020-2021 (impacted by pandemic)	FY2021-2022 (est. based on 6 months)	% change
items checked out	59,513	111,404	87%
visitors	28,296	69,540	146%
hours of public internet used	13,054	25,572	96%
new patron accounts	704	972	38%
library programs	283	472	67%

Objectives 2022-2023

The library has been working to revise its goals as the current pandemic evolves into a normal part of life. Currently the library is working towards these goals and objectives from present through the next fiscal year, ending June 30, 2023.

1. Provide excellent and critical services during the COVID-19 pandemic.
 - Keep all staff, volunteers, and patrons safe.
 - Focus on core mission and priority actions.
 - Provide services and resources that are critical to our community.
 - Keep the public informed of service changes.
 - Be a leader among our library peers in Oregon.
2. Provide excellent service.
 - We welcome and value every individual.
 - We are knowledgeable, resourceful and persistent.
 - We build genuine relationships and meet individual needs.
 - We deliver prompt and responsive service.
 - We bridge barriers to provide equitable access to resources and services.
3. Provide excellent programs and events.
 - Make a positive impact on the community by empowering individuals with programs that instruct, empower and engage them in:

- Civic/Community Engagement
 - Digital Literacy
 - Early Childhood Literacy
 - Economic Development
 - Lifelong Learning
 - Education
 - Job Skills
 - Reading for all
4. Provide excellent resources for the public.
 - Create a print collection that serves the community needs and fits our space and budget.
 - Implement appropriate new technology and make portable technology available.
 - Curate the Cornelius Library website with valuable and relevant links to other resources.
 - Expand access to Wi-Fi beyond the library location.
 - Promote and educate the community on available digital resources like eBooks and e-magazines.
 5. Provide comfortable, clear, accommodating, and safe facilities for public and staff.
 - Create welcoming, comfortable spaces.
 - Enforce policies that support the respectful use of library resources.
 - Enable immersive, engaging and collaborative experience with a variety of supportive spaces.
 - Offer spaces for businesses, non-profits and others to train, meet and network.
 6. Raise awareness of library resources and services.
 - Create publicity pipeline to efficiently promote library service, resources and programs to the appropriate target audiences.
 - Develop a publicity plan to reach new residents in the more than 1,000 new homes and the new 100+ family apartments near the library.
 - Promote the library to our diverse users in print & digital, English & Spanish, all ages & educational levels and more.
 7. Allocate financial and personnel resources optimally to support library mission and goals.
 - Create a budget for expected funding and realistic goal attainment 2022-2026.
 - Gather many options; meet with Library Management; City.
 - Improve internal budget practices.
 - Improve budgeting for planning, control and transparency.
 8. Be a leader among our library peers in Oregon.
 - Reach “exemplary” public library standards (OLA, 2018) when realistic (with limited resources).
 - Improve our per capita and other relative ranking with other WCCLS member libraries.
 - Provide staffing that reflects our community and meets the needs of the growing city.
 9. Support the City Council and library boards in representing and advocating for the Library.
 - Friends of the Cornelius Library
 - Library Advisory Board
 - Cornelius Library Foundation
 - Cornelius City Council
 - City Departments/initiatives

REVENUES

Funding for the Library operating budget is provided by the City of Cornelius in partnership with Washington County Cooperative Library Services (WCCLS) and has additional support for programming and services by Friends of the Cornelius Library, grants and donations. Funding for capital and other special projects is from the Cornelius Library Foundation.

WCCLS will allocate an additional \$17,112 to Cornelius this year. The City will likely use some one-time ARPA funds for two expected projects important to the library: expand technology that can be checked out like Chromebook and hotspots; and purchase a bookmobile or other outreach delivery system.

EXPENDITURES

Personnel Services

The Library staffing has returned to “normal” pre-COVID levels. National staffing shortages have impacted the ability to fill aide positions and turnover is typical high. Two of the three clerk positions were left vacant when incumbents left in the fall.

The exciting news is that the library will retain a temporary position for Outreach/Publicity Librarian and make it ongoing. This position has generated so many positive responses from schools and other partners. This position is vital to building community awareness and use of the library.

The library staffing level provides two staff at the service desk every hour the library is open, seven days per week for a total of 62 hours open. This staffing is currently sufficient, but is likely to be strained when the library returns to welcoming over 10,000 visitors per month. The Cornelius Library has the following positions:

- Director/Librarian 1.0 FTE
- Youth Services Librarian 1.0 FTE
- Adult Services Librarian 1.0 FTE
- Outreach/Publicity Librarian .75 FTE
- Circulation/Volunteer Coordinator 1.0 FTE
- Outreach/Publicity Coordinator 1.0 FTE
- Technical Services/Administrative Coordinator 1.0 FTE
- 12 part-time staff totaling 3.5 FTE
- 1 part-time technology clerk .30 FTE
- Various interns, work-services and volunteers

Materials and Services

The materials and services budget for books & videos will be reduced to fund the Outreach/Publicity Librarian. After analyzing similar sized libraries throughout the state, a budget of just over \$60,000 is not unreasonable during these tight times. From 2018 to 2022, we needed to ramp up collections from our previous smaller library location, so \$90,000 allowed us just to fill our shelves. A few smaller reductions will help balance our personnel budget.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 413,356	\$ 435,103	\$ 514,216	\$ 581,693	\$ 581,693	\$ 581,693
Hourly	\$ 95,668	\$ 97,873	\$ 122,221	\$ 122,190	\$ 122,190	\$ 122,190
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 208,505	\$ 225,901	\$ 289,663	\$ 346,091	\$ 346,091	\$ 346,091
PERSONNEL SERVICES	\$ 717,529	\$ 758,878	\$ 926,100	\$ 1,049,974	\$ 1,049,974	\$ 1,049,974
<i>Total Full Time Equivalent(FTE)</i>	<i>9.00</i>	<i>10.25</i>	<i>10.25</i>	<i>10.55</i>	<i>10.55</i>	<i>10.55</i>
Operational Supplies	\$ 33,567	\$ 27,822	\$ 25,000	\$ 23,450	\$ 23,450	\$ 23,450
Books & Videos	\$ 89,215	\$ 94,438	\$ 100,970	\$ 62,550	\$ 62,550	\$ 62,550
Equipment - O&M	\$ 20,891	\$ 7,510	\$ 5,100	\$ 6,280	\$ 6,280	\$ 6,280
Dues, Education, Training	\$ 1,777	\$ 1,450	\$ 5,930	\$ 1,900	\$ 1,900	\$ 1,900
Professional Services	\$ 1,557	\$ 25	\$ 1,000	\$ -	\$ -	\$ -
Rentals/Leases	\$ 4,802	\$ 4,342	\$ 4,350	\$ 5,775	\$ 5,775	\$ 5,775
Advertising	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -
Reimbursable Expense	\$ 28	\$ 110	\$ 450	\$ 105	\$ 105	\$ 105
MATERIALS AND SERVICES	\$ 151,837	\$ 135,698	\$ 143,550	\$ 100,060	\$ 100,060	\$ 100,060
TOTAL EXPENDITURES	\$ 869,366	\$ 894,576	\$ 1,069,650	\$ 1,150,034	\$ 1,150,034	\$ 1,150,034

Note: Expenses related to operating the library facility (utilities, insurance, janitorial, etc.) are not accounted for within the library budget, but are provided exclusively by the City of Cornelius from the general fund.

Performance Measurements				
		Actual	Estimate	Forecast
Product	Measure	2019-2020	2020-2021	2021-2022
Provide an enjoyable, easy to use, and Inspiring environment.	More patrons with library cards	4,748	5,452	6,000
Utilize technology to improve and enhance services				
Provide computing resources for the public.	Number sessions used on computers/internet	23,546	8,000	20,000
Utilize technology to improve communications with the community.	Number of followers on Facebook (and Twitter)	826	900	1,100
Reduce reliability on General Funds				
Increase revenue through alternate sources	Percentage of non-city funding (intergovernmental, grants, donations, etc)	59%	52%	51%
Increase the role of the library as the heart of the community				
Excite people about reading and early literacy	Total participation in Summer Reading	1,111	1,400	1,600
	Total story-time attendance	1,211	450	900
Actively promote learning resources	Outreach programs offered	108	65	75
Provide a variety of cultural and community programs	Adult programs offered	188	109	150

Note: The decrease for 2020-2021 Performance Measures was largely due to the Library being closed due to COVID.

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

Parks

Mission Statement

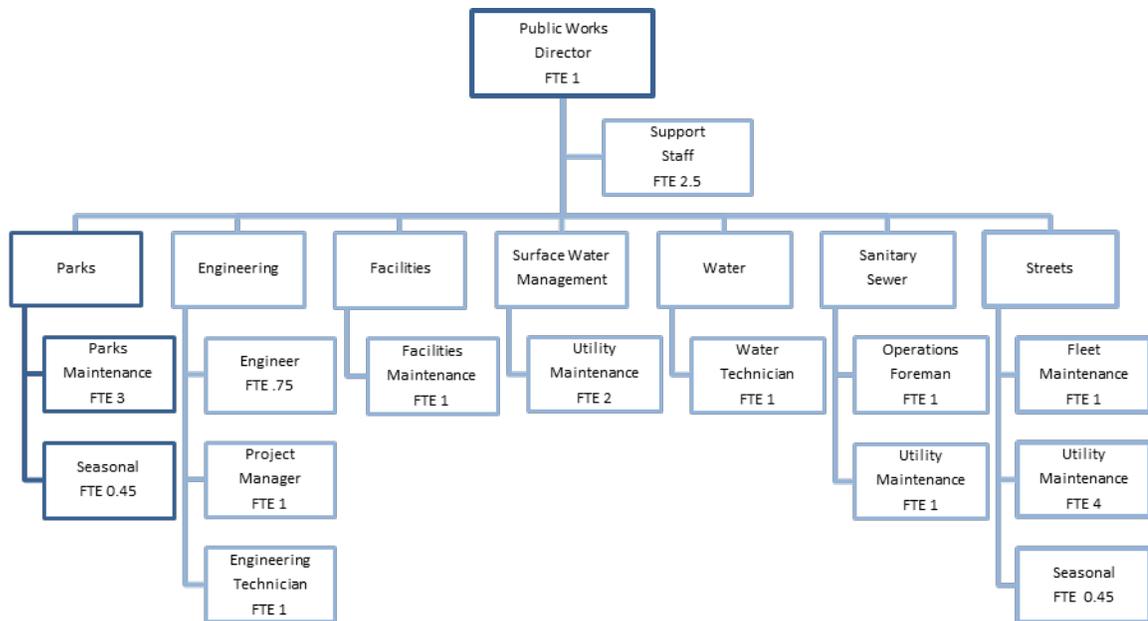
To provide safe, attractive and enjoyable parks for the citizens of Cornelius.

Service Provided

The major categories of service provided are parks maintenance and parks development.

Parks Maintenance: Primary duties and responsibilities include: turf care, mulching around plants/trees, playground equipment maintenance & repair, building maintenance, graffiti removal, and preparation for special events. In addition, we provide supervision for community service workers and support to volunteer groups such as the Parks Advisory Board, Cornelius Boosters Club, SOLV, and Take Care of Cornelius Day Clean-up Committee. Manage the Park Reservation Process.

Parks Development: Primary duties and responsibilities include: review of proposed plans for park improvements, recommend maintenance and/or enhancement projects, manage new development projects, and provide recommendations for the Parks Advisory Board.



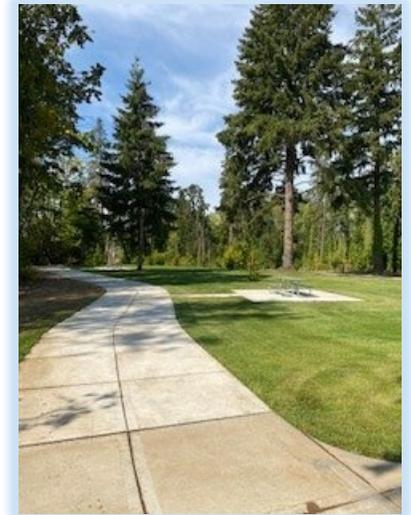
Accomplishments 2021-2022

- Added 5 new parks to the system, Overlook Park, Boulder Park, Jasper Park, Pocket Park & Magnolia Park. (Goal 3 & 4)
- Again, due to COVID-19, activities in the Parks were fairly limited. There were limited soccer and softball game, we did provide a couple movies in the park Veterans Day Ceremony and Tree Lighting at Veterans Park. (Goal 3 & 4)

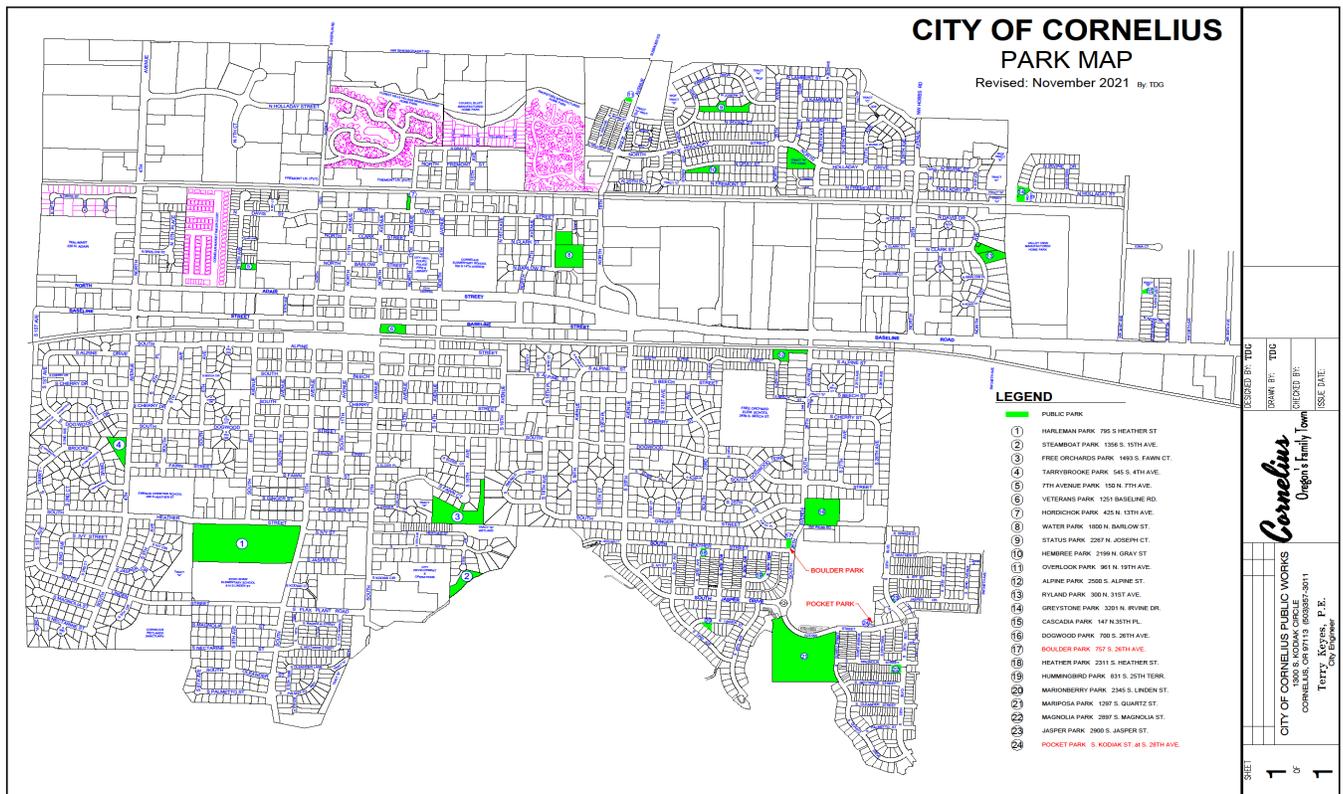
- Maintained basic park maintenance at current levels. (Goal 4)
- Completed the Harleman Park Tennis/Pickleball Courts at Harleman Park. (Goal 4)
- Installed two new wildlife view finders along the Mariposa Trail. (Goal 4)

Objectives 2022-2023

- Maintain excellent park maintenance. (Goal 4)
- Continue support of off-leash improvements at Water Park. (Goal 4)
- Design the Laurel Woods Pedestrian Bridge. (Goal 4)



PARKS LOCATIONS



BUDGET NARRATIVE

General park maintenance was performed by two FTE and one part time summer hire. We are adding one additional FTE beginning with FY2023 to assist with the increased maintenance associated with adding parks in the City. Weekly general maintenance includes mowing, edging, blowing-off sidewalks, and flowerbed maintenance. Facility maintenance includes play equipment safety checks, restroom cleaning, painting and garbage pick-up. Equipment is shared with utility crews.

REVENUE

Revenues for this fund come from the General fund. Transfer of funds from the Parks SDC Fund #16 pay for Parks Capital Improvement Projects noted in the General Fund.

EXPENDITURES

Personnel Services

3.45 FTE are fully funded in Personnel Services for public parks and open spaces. Additional staff, including a portion of the Public Works Director, Community Development Director, and support staff together provide Park program services, and are accounted for by inter-fund transfers to and from the General Fund, Internal Services, and Street Fund.

Materials and Services

Park utilities are accounted for in the General Fund, as they are a unique expense to the Park system, instead of being allocated as part of the overhead expenses of the city. Funding for parks materials is adequate for minimal maintenance.

Capital Outlay

Many Capital projects that are scheduled are paid for with System Development Charges (SDCs) in the Parks SDC Fund #16, or with grant funds.

This year there is \$663,660 budgeted for capital projects in the Parks.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 104,279	\$ 105,206	\$ 119,820	\$ 166,728	\$ 166,728	\$ 166,728
Hourly	\$ 7,352	\$ 6,577	\$ 16,825	\$ 17,498	\$ 17,498	\$ 17,498
Overtime	\$ 585	\$ 279	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Fringe Benefits	\$ 60,992	\$ 58,611	\$ 81,402	\$ 120,874	\$ 120,874	\$ 120,874
PERSONNEL SERVICES	\$ 173,208	\$ 170,672	\$ 219,047	\$ 306,100	\$ 306,100	\$ 306,100
<i>Total Full Time Equivalent(FTE)</i>	<i>2.45</i>	<i>2.45</i>	<i>2.45</i>	<i>3.45</i>	<i>3.45</i>	<i>3.45</i>
Operational Supplies	\$ 16,226	\$ 16,016	\$ 68,700	\$ 53,950	\$ 53,950	\$ 53,950
Equipment - O&M	\$ 16,393	\$ 12,683	\$ 62,050	\$ 24,550	\$ 24,550	\$ 24,550
Building - O&M	\$ 741	\$ 850	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Utilities	\$ 38,895	\$ 52,762	\$ 110,000	\$ 96,000	\$ 96,000	\$ 96,000
Dues, Education, Training	\$ 185	\$ 543	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000
Professional Services	\$ 5,102	\$ 8,470	\$ 12,000	\$ 9,800	\$ 9,800	\$ 9,800
Uniforms & Protective Gear	\$ 1,159	\$ 1,215	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
MATERIALS AND SERVICES	\$ 78,702	\$ 92,538	\$ 256,000	\$ 188,300	\$ 188,300	\$ 188,300
Building & Improvements - Oper	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Building & Imp- Parks Gen	\$ 52,850	\$ 154,611	\$ -	\$ -	\$ -	\$ -
Building & Imp- HarlemanPark	\$ -	\$ -	\$ 365,000	\$ -	\$ -	\$ -
Building & Imp- Natural Space	\$ 13,366	\$ 35,039	\$ 972,805	\$ 128,260	\$ 128,260	\$ 128,260
Equipment - Operations	\$ 15,000	\$ 22,573	\$ 30,000	\$ 36,000	\$ 36,000	\$ 36,000
CAPITAL OUTLAY	\$ 81,216	\$ 212,222	\$ 1,367,805	\$ 169,260	\$ 169,260	\$ 169,260
TOTAL EXPENDITURES	\$ 333,125	\$ 475,433	\$ 1,842,852	\$ 663,660	\$ 663,660	\$ 663,660

Performance Measurements

Product	Measure	Actual 2020-2021	Estimate 2021-2022	Forecast 2022-2023
Maintain City Parks	Number of times parks are mowed/maintained	45	46	46
	Number of safety inspections performed at 13 city parks	142	162	162
Awareness of City Park use	Number of Park use permits issued	57	125	145
	Number of Athletic field permits issued	7	6	6

Performance Measurements Outcome Explanation

Weekly mowing, edging and leaf cleanup of park shelters and picnic areas (16 parks/open spaces).

Safety inspections are performed an average of five days per week at each park.

Permits are issued for the reserved use of park shelters and picnic areas.

Permits are issued for the reserved use of athletic fields, both for single use and season long use.

Non-Departmental, Other/Debt

Mission Statement

The mission of this section of the budget is to present the non-departmental expenses associated with the General Fund in a common location.

Service Provided

This is a minor portion of the General Fund used merely to account for a small amount of debt service, contingency account, transfers and other expenses not classified elsewhere.

Objectives 2022-2023

Our goal is to keep the amount transferred for overhead at a minimum while not burdening other funds.

BUDGET NARRATIVE

The General Fund purchases overhead and administrative support from the Internal Services Fund. It covers the supervision of the General Fund Departments by the City Manager, services of the Finance office, insurance, utilities and buildings maintenance.

EXPENDITURES

Materials and Services

These are expenses not readily classified elsewhere and include National Night Out, Community Events and ARPA(America Rescue Plan Act) related expenditures.

Transfers and Allocations

Allocations are made to the Internal Service Fund for overhead. In prior years there was a transfer to the Bancroft Fund for contributions to a Local Improvement District (LID) re-bonding, which ended in FY2021. Unused funds in the Bancroft Fund will be transferred back to the General Fund in FY2023.

Debt Service Funds

The City paid a small portion of the debt service from the East Baseline Local Improvement District (LID) as a term that was negotiated when the LID was originally established in 2002 and then refinanced in 2013. This debt was paid in full during FY2023.

Contingency/Unappropriated Funds

This is the only source of contingency funds for the entire General Fund. This is the amount intended to carry forward for the next fiscal year. There are never entries for "actual" contingencies or unappropriated fund balance because these appropriations lapse at the end of the year and the amounts rolled into the respective fund for the start of the next fiscal year.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
National Night Out	\$ 439	\$ 671	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Community Events	\$ 23,330	\$ 38,822	\$ 33,136	\$ 34,100	\$ 34,100	\$ 34,100
CARES Expenditure	\$ -	\$ 289,201	\$ -	\$ -	\$ -	\$ -
ARPA Expenditures	\$ -	\$ -	\$ 1,423,178	\$ 1,773,178	\$ 1,773,178	\$ 1,773,178
MATERIALS AND SERVICES	\$ 23,769	\$ 328,694	\$ 1,457,314	\$ 1,808,278	\$ 1,808,278	\$ 1,808,278
East Baseline LID - Principal	\$ 23,570	\$ 23,570	\$ 23,571	\$ -	\$ -	\$ -
East Baseline LID - Interest	\$ 2,821	\$ 1,886	\$ 941	\$ -	\$ -	\$ -
Library CHF Principal	\$ 215,000	\$ 418,896	\$ -	\$ -	\$ -	\$ -
Library CHF Interest	\$ 7,000	\$ 28,501	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 248,391	\$ 472,853	\$ 24,512	\$ -	\$ -	\$ -
Storm Fund Transfer	\$ 82,179	\$ 18,000	\$ 42,000	\$ 37,500	\$ 37,500	\$ 37,500
Street Fund Transfer	\$ 27,467	\$ 6,000	\$ 15,000	\$ 12,500	\$ 12,500	\$ 12,500
Bancroft Fund Transfer	\$ 85,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Allocated Exp-ISF Fund	\$ 596,416	\$ 538,949	\$ 812,689	\$ 695,459	\$ 695,459	\$ 695,459
TRANSFERS & ALLOCATIONS	\$ 791,062	\$ 622,949	\$ 869,689	\$ 745,459	\$ 745,459	\$ 745,459
Contingency*	\$ -	\$ -	\$ 2,722,993	\$ 5,115,327	\$ 5,115,327	\$ 5,115,327
<i>Building Upgrades</i>				\$ 150,000	\$ 150,000	\$ 150,000
<i>Equipment Replacement</i>				\$ 49,084	\$ 49,084	\$ 49,084
<i>Vehicle Replacement</i>				\$ 987,175	\$ 987,175	\$ 987,175
<i>Unallocated Contingency</i>				\$ 3,929,068	\$ 3,929,068	\$ 3,929,068
Unappropriated	\$ 2,171,898	\$ 3,024,586	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 9,600,039	\$ 11,278,070	\$ 13,984,846	\$ 15,363,927	\$ 15,363,927	\$ 15,363,927

*Contingency includes funding for future Capital Improvement Projects(CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Internal Service Fund Revenue

Mission Statement

The Internal Services Fund is used to gather and then distribute the overhead expenses of running the City. It has a few independent funding sources except for transfers from other funds, including the utilities and capital projects.

Service Provided

The Internal Service Fund is intended to express the overhead expenses of the City in an economical and efficient factor. The cost centers of the Internal Services Fund are:

- Administration, Support Services – Public Works, Information Technology, and Facilities.
- Provides financial management services for the City including cash and investment management, grant accounting, debt compliance, and insurance administration and budget.
- Ensures the accurate and timely processing of the City's payroll obligations, payment of payroll taxes, and accurate reporting to regulatory agencies.
- Human Resource responsibilities: personnel files management, benefits management, contract negotiations, employee/employer policy management, risk management, and workers compensation reporting and recordkeeping.

Accomplishments 2021-2022

The fund has been in place for many years and has continuously been refined to isolate administrative expenses that legitimately are to be spread over the other funds and operations of the city. The distribution in the early years was somewhat arbitrary and have been refined. There are separate formulas for personnel expenses distinguished from materials and services expenses. Both are based principally on the number of staff involved in an activity.

Objectives 2022-2023

The revenue budget is based on formulas that appear to be more fair and consistent to the General Fund in connection with the various enterprise funds.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 766,427	\$ 626,113	\$ 377,615	\$ 266,295	\$ 266,295	\$ 266,295
Interest	\$ 14,062	\$ 3,351	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Lien Access Fees	\$ 16,425	\$ 24,930	\$ 16,200	\$ 16,200	\$ 16,200	\$ 16,200
Rural Fire	\$ 16,549	\$ 19,504	\$ 17,741	\$ 15,106	\$ 15,106	\$ 15,106
Local Grant - BUG	\$ 13,302	\$ 15,427	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Rebates	\$ 28,638	\$ 14,561	\$ 33,500	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous	\$ 5,459	\$ 1,637	\$ -	\$ -	\$ -	\$ -
Allocated Revenue	\$ 1,709,818	\$ 1,541,183	\$ 2,013,899	\$ 2,046,027	\$ 2,046,027	\$ 2,046,027
TOTAL REVENUES	\$ 2,570,680	\$ 2,246,706	\$ 2,479,355	\$ 2,384,028	\$ 2,384,028	\$ 2,384,028

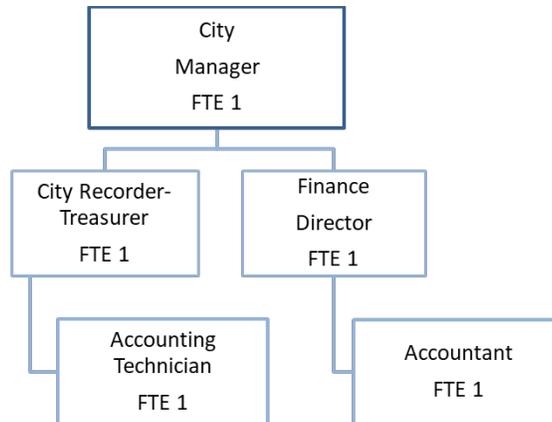
A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius

Administration

Mission Statement

The mission of the department is to provide consistent, efficient, and professional leadership and administrative services to the Cornelius City Council, city staff, and the citizens of our community.



Services Provided

The Administration Department proposed budget provides funding for the City Manager, City Recorder-Treasurer, Finance Director and Finance staff, necessary materials, supplies, and capital equipment to support the activities noted above. The following list provides an overview of the Department's activities and services for City affairs and intergovernmental cooperation:

- Provide leadership and support to City government operations and the City Council.
- Directs the accomplishment of City Council goals.
- Provide information, support, and advice to the Mayor and City Council.
- Continue to modify programs, policies, and procedures to ensure they work towards facilitating appropriate development and sustainability of our community.
- The City Recorder serves as the Elections Officer and also acts as the custodian of records, charged with the maintenance of master files, and ensuring proper records retention complies with state statute.
- The Administration Department fulfills all the accounting obligations of the City including: preparation of all financial reports, maintenance of the City's general ledger, and the accurate and timely development of the City's annual audit.
- Coordinates the preparation of the annual budget.
- Provides financial management services for the City including cash and investment management, grant accounting, and insurance administration.

- Ensures the accurate and timely processing of the City's payroll obligations, payment of payroll taxes, and accurate reporting to regulatory agencies.
- Coordinates the City's current debt payments and debt compliance.
- City Manager serves as Budget Officer.
- The Administration Department is charged with all utility billing responsibilities, including: generating and mailing utility bills (currently approximately 3,850) on a monthly basis, generating and mailing past due notices to delinquent customers, collection of bad accounts, and coordinating work orders with the Public Works Department.
- Human Resource responsibilities: personnel file management, benefit management, contract negotiation, employee/employer policy management, risk management, and workers compensation reporting and recordkeeping.
- Grant Management responsibilities: oversee all aspects of grant management including both state and federal grants and sub-grants, including tracking all purchases and invoicing. Ensure purchases are in accordance with state and federal laws and rules, ensuring that goods and services are procured at the best value for the City. It also includes managing the application award and amendment processes.
- Maintain and oversee citywide Safety program.

Accomplishments 2021-2022

- Maintained a bilingual monthly newsletter and maintained a Facebook page and Twitter feed.
- Finance Director attended the quarterly Finance Officers Group meetings, Oregon Local Budget Law training, and the annual Oregon Government Finance Officers Association conferences.
- Completed 15th Comprehensive Annual Financial Report. The Popular Annual Financial Report (PAFR) was furnished in English for the 11th year and Spanish for the 10th year.
- Received 15th consecutive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award, 14th Comprehensive Annual Financial Report award and 10th Popular Annual Financial Report award. This makes Cornelius only one of twelve municipalities in the state to hold all 3 awards for financial reporting.
- Directed and monitored staff's performance of goals and objectives.
- Continued monitoring the Cornelius Municipal Court operations contracted with Forest Grove.
- Extended our contract with the Washington County Sheriff's Office for Police department services.
- Updated the citywide 20-year Capital Improvement Program.

Objectives 2022-2023

The primary focus of this department in the coming year will be continuing to re-channel and re-focus the City's energies and resources towards accomplishing the City Council Mission Statement and Goals. To this end, the primary objectives of the department will be to:

- Continue to improve communications through the use of social media, city newsletter and city website.
- Maintain and implement health insurance benefit programs with represented employee groups.
- Continue to monitor, update and improve internal controls.
- Continue to re-examine and evaluate bank fees and services.
- Continue improving reporting capabilities, particularly internal reports, which help to increase personnel efficiency for operating departments.
- Submit Budget, Popular Annual Financial Report and Comprehensive Annual Financial Report for GFOA Award.
- Continue to evaluate joint operation of municipal court with City of Forest Grove.
- Continue the process to "Re-brand" Cornelius as a place to live, shop, invest, play and go to school.
- Maintain and update Personnel Policies.
- Continue to update the 20-year Capital Improvement Program.
- Compensation and Classification Study is on-going.

EXPENDITURES

Personnel Services

Administration is a department in the Internal Services Fund comprised of 5 full-time employees including the City Manager, City Recorder-Treasurer, Finance Director, Accountant, and Accounting Technician.

Materials and Services

Education, Training and Dues include citywide dues as well as continuing education requirements for the City Manager, City Recorder, Finance Director, Accountant and Accounting Technician.

The Professional Services account provides funding for an array of consultants and contracted services essential to the administration of the city. These include auditors, city attorney, software vendor and financial advisor. Insurance expenses were previously by dividends from City-County Insurance Services based on performance and savings from the previous decade. Property and liability insurance is anticipated to increase.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 482,247	\$ 497,235	\$ 522,576	\$ 537,780	\$ 537,780	\$ 537,780
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 209,962	\$ 222,906	\$ 257,125	\$ 261,598	\$ 261,598	\$ 261,598
PERSONNEL SERVICES	\$ 692,209	\$ 720,141	\$ 779,701	\$ 799,378	\$ 799,378	\$ 799,378
<i>Total Full Time Equivalent(FTE)</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>
Operational Supplies	\$ 27,171	\$ 23,063	\$ 25,800	\$ 24,000	\$ 24,000	\$ 24,000
Banking Fees	\$ 51,523	\$ 60,370	\$ 62,400	\$ 87,600	\$ 87,600	\$ 87,600
Equipment - O&M	\$ 533	\$ 754	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Dues, Education, Training	\$ 32,799	\$ 11,803	\$ 34,650	\$ 36,776	\$ 36,776	\$ 36,776
Insurance	\$ 116,015	\$ 128,543	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000
Professional Services	\$ 137,035	\$ 167,963	\$ 206,000	\$ 223,000	\$ 223,000	\$ 223,000
Rentals/Leases	\$ 6,826	\$ 7,341	\$ 7,500	\$ 12,280	\$ 12,280	\$ 12,280
Advertising	\$ 19,147	\$ 31,326	\$ 28,500	\$ 40,500	\$ 40,500	\$ 40,500
MATERIALS AND SERVICES	\$ 391,049	\$ 431,164	\$ 535,350	\$ 594,656	\$ 594,656	\$ 594,656
Equipment - Operations	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,083,258	\$ 1,151,305	\$ 1,325,051	\$ 1,394,034	\$ 1,394,034	\$ 1,394,034

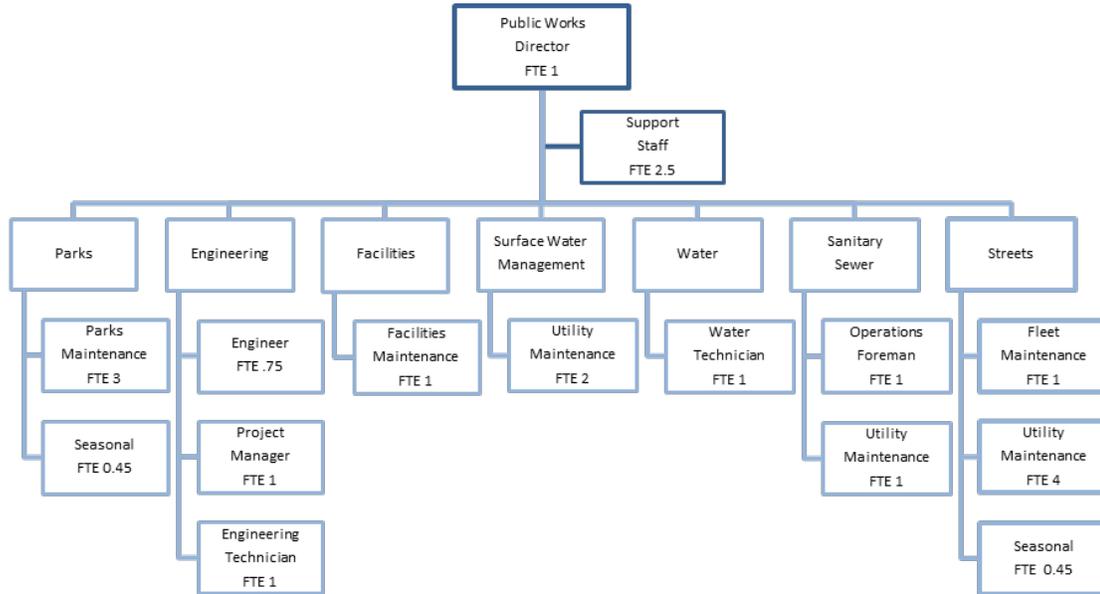
Performance Measurements

Administration/Finance				
Strategy	Measure	Actual 2020-2021	Estimate 2021-2022	Forecast 2022-2023
Maintain high levels of financial integrity	Independent auditor opinion	unqualified	unqualified	unqualified
	Number of auditor proposed adjustments	0	0	0
Provide relevant, effective and timely information to users to facilitate decision making processes	Percent of monthly reports distributed within five business days of month-end	100%	100%	100%
Human Resources/Risk Management				
Strategy	Measure	Actual 2020-2021	Estimate 2021-2022	Forecast 2022-2023
Minimize work related accidents and maintain an excellent safety record	Number of time loss days due to work related injury	14	16	0

Support Services-Public Works

Mission Statement

The mission of the department is to provide consistent, efficient, and professional leadership and administrative services for the Public Works department and city staff.



Service Provided

The Support Services-Public Works Department is comprised of 2.50 full-time employees that assist with Public Works related projects.

EXPENDITURES

Personnel Services

Support Services is a department in the Internal Services Fund comprised of 1.5 full-time Support Specialists and one full-time Program Coordinator. Funds for this department are recouped from the public works funds through a cost allocation plan.

Materials and Services

No Materials and Services are budgeted. Expenses will be made to the appropriate public works funds.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 178,176	\$ 184,596	\$ 196,152	\$ 181,830	\$ 181,830	\$ 181,830
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 66,691	\$ 68,779	\$ 79,224	\$ 84,305	\$ 84,305	\$ 84,305
PERSONNEL SERVICES	\$ 244,867	\$ 253,375	\$ 275,376	\$ 266,135	\$ 266,135	\$ 266,135
<i>Total Full Time Equivalent(FTE)</i>	<i>2.50</i>	<i>2.50</i>	<i>2.50</i>	<i>2.50</i>	<i>2.50</i>	<i>2.50</i>
TOTAL EXPENDITURES	\$ 244,867	\$ 253,375	\$ 275,376	\$ 266,135	\$ 266,135	\$ 266,135

A graphic element consisting of a light blue background shape with a central orange banner. The banner has a slight 3D effect with a darker orange shadow on its right side. The name 'Cornelius' is written in a white, elegant script font across the center of the orange banner.

Cornelius

Information Technology

Mission Statement

The mission of the Information Technology department is to provide the highest quality information and technology-based services, in the most cost-effective manner, to facilitate the City's mission.

Service Provided

Information Technology provides effective technology support for audio/visual, computer, multimedia, voice, video, and web-based applications and services to all areas of the city.

Accomplishments 2021-2022

- Continued KnowBe4 anti-phishing and security training.
- Completed transition of all PCs to Windows 10.
- Zero unplanned server downtime.
- Continued monitoring and maintaining all City servers and PC's.
- Replaced Cornelius BUG Internet hardware.
- Move Exchange (email) to Microsoft hosted Exchange (Office 365).
- Upgraded several users MS Office to Office 2016 (from 2010 to 2013).

Objectives 2022-2023

- Continue to promote and facilitate the effective integration of technology into the basic mission of the city through planning, programming, training, consulting, and other support activities.
- Continue to develop, enhance, and manage the City's networks to provide high speed, transparent, and highly functional connectivity among all information resources.
- Continue to enhance usability of the city webpage.
- Continue to replace and upgrade computer equipment to maintain capabilities in a systematic fashion.
- Continue to improve Cornelius Internet performance.
- Begin migration of Cornelius shared net files to Microsoft Cloud (aka Office365/OneDrive/Sharepoint).

BUDGET NARRATIVE

This division was created to facilitate effective, innovative, contemporary and accessible technology in computing, media and telephone services to help Cornelius staff effectively meet their goals. To accomplish this, Information Technology (IT) works collaboratively with all departments to provide empowerment of the individual through the use of technology.

The City is a member of the Broadband Users Group (BUG), a multi-jurisdictional group comprised of most public agencies in Washington County. Internet service is carried over a Comcast fiber network. The city uses a service contract for internal network management for the services to the Police, City Hall and Kodiak facility servers. The expense of Internet Service and the BUG services is off-set by a grant from the Metropolitan Area Communications Commission (MACC). The BUG maintains the integrity of the entire interagency network with appropriate firewalls and dedicated servers for various functions.

Revenue for this group of accounts comes from allocating expenses to each of the other operating funds based upon the number of computers and employees associated with each fund.

EXPENDITURES

Materials and Services

Some of the purchases for FY2022 include:

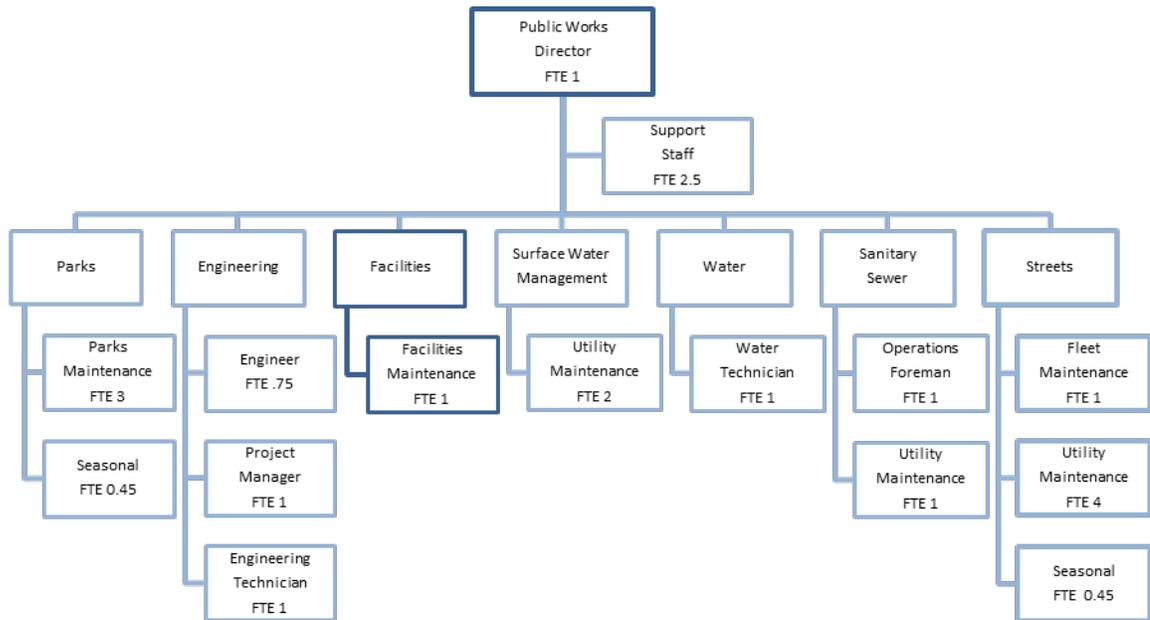
PCs	\$4,800	Replacement PCs for outdated systems (4 PCs)
Server upgrades	\$2,500	Replace network gear
Server hardware/software	\$4,000	Allows for updated hardware, software and renewals on all city servers and PCs as necessary

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Equipment - O&M	\$ 7,366	\$ 9,715	\$ 11,300	\$ 11,300	\$ 11,300	\$ 11,300
Professional Services	\$ 40,595	\$ 48,498	\$ 55,000	\$ 55,700	\$ 55,700	\$ 55,700
MATERIALS AND SERVICES	\$ 47,961	\$ 58,214	\$ 66,300	\$ 67,000	\$ 67,000	\$ 67,000
TOTAL EXPENDITURES	\$ 47,961	\$ 58,214	\$ 66,300	\$ 67,000	\$ 67,000	\$ 67,000

Facilities

Mission Statement

The department provides maintenance of all City of Cornelius buildings – Civic Center, Library, Public Safety, and Community Development/Public Works buildings.



Service Provided

Our 2022-2023 budget will cover basic maintenance of Cornelius building facilities.

Accomplishments 2021-2022

In addition to ongoing maintenance, projects included the following:

- Continued use of janitorial services with modified contract. (Goal 4)
- Maintained minimal level of preventative maintenance. (Goal 4)
- Made changes in lighting, moving toward more energy efficiency practices. (Goal 4)
- Basic building maintenance. (Goal 4)
- Re-roofed the Public Safety building. (Goal 4)

Objectives 2022-2023

The following reflect the objectives of the department for the coming year:

- Continue to keep facilities up to date & safe for employees and members of our community. (Goal 4)
- Replace Florescent lighting with LED fixtures at the Public Works building. (Goal 4)
- Apply for Energy Trust of Oregon Grant for Public Works building lighting. (Goal 4)
- Replace the HVAC system at the Public Works building. (Goal 4)



BUDGET NARRATIVE

This Public Works division is organized to maintain and develop City building facilities, including the Civic Center, Public Safety, Library, and Kodiak Circle buildings and grounds. The costs for these services are charged back to the other funds through allocated charges.

REVENUE

Allocations from the General Fund and utility funds provide the revenue for this department.

EXPENDITURES

Personnel Services

One Facilities Maintenance II position is fully funded in Personnel Services.

Materials and Services

The major expense of this unit is the cost of utilities and janitorial services for all of the city's buildings. The remaining funds are used for alarm monitoring systems, HVAC maintenance, generator service, elevator service, safety services, routine maintenance and additional repairs of city facilities.

Capital Outlay

Capital project for facilities are budgeted in this fund, with transfers coming in from the appropriate funds to cover the expenses. Budgeting the projects in this fund allows us to see the true cost of a facility. The following capital projects are proposed for fiscal year 2022-2023:

- \$72,500 for LED Lighting upgrades. (To be funded by General Fund)
- \$55,000 for HVAC Replacement in the Public Works building. (To be funded by Enterprise funds)

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 26,907	\$ 51,878	\$ 54,744	\$ 58,632	\$ 58,632	\$ 58,632
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 1,707	\$ 242	\$ 1,600	\$ 1,650	\$ 1,650	\$ 1,650
Fringe Benefits	\$ 10,928	\$ 19,727	\$ 23,838	\$ 24,837	\$ 24,837	\$ 24,837
PERSONNEL SERVICES	\$ 39,542	\$ 71,847	\$ 80,182	\$ 85,119	\$ 85,119	\$ 85,119
<i>Total Full Time Equivalent(FTE)</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
Operational Supplies	\$ 499	\$ 1,064	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Equipment - O&M	\$ 1,801	\$ 25,924	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Building - O&M (Civic Center)	\$ 20,880	\$ 18,296	\$ 32,670	\$ 33,030	\$ 33,030	\$ 33,030
Building - O&M (Public Safety)	\$ 47,661	\$ 45,996	\$ 44,820	\$ 48,200	\$ 48,200	\$ 48,200
Building - O&M (Kodiak Circle)	\$ 25,567	\$ 34,972	\$ 48,900	\$ 37,460	\$ 37,460	\$ 37,460
Building - O&M (Council Bldg)	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -
Building - O&M (Library)	\$ 58,650	\$ 57,817	\$ 60,200	\$ 62,850	\$ 62,850	\$ 62,850
Utilities (Civic Center)	\$ 20,124	\$ 21,368	\$ 23,700	\$ 24,240	\$ 24,240	\$ 24,240
Utilities (Public Safety)	\$ 44,793	\$ 43,041	\$ 58,400	\$ 55,800	\$ 55,800	\$ 55,800
Utilities (Kodiak Circle)	\$ 51,033	\$ 53,675	\$ 57,200	\$ 61,200	\$ 61,200	\$ 61,200
Utilities (Library)	\$ 26,627	\$ 27,004	\$ 34,800	\$ 35,160	\$ 35,160	\$ 35,160
Dues, Education, Training	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
Professional Services	\$ -	\$ 3,547	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Uniforms & Protective Gear	\$ 544	\$ 222	\$ 800	\$ 800	\$ 800	\$ 800
MATERIALS AND SERVICES	\$ 298,260	\$ 332,925	\$ 383,990	\$ 381,240	\$ 381,240	\$ 381,240
Building & Improv(Civic Center)	\$ 229,212	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Imp(Public Safety)	\$ -	\$ -	\$ 170,000	\$ 25,000	\$ 25,000	\$ 25,000
Building & Improv(Kodiak)	\$ -	\$ -	\$ 21,000	\$ 127,500	\$ 127,500	\$ 127,500
CAPITAL OUTLAY	\$ 229,212	\$ -	\$ 191,000	\$ 152,500	\$ 152,500	\$ 152,500
TOTAL EXPENDITURES	\$ 567,014	\$ 404,772	\$ 655,172	\$ 618,859	\$ 618,859	\$ 618,859

Performance Measurements		Actual	Estimate	Forecast
Product	Measure	2020-2021	2021-2022	2022-2023
Maintain safety in City Buildings	Number of safety inspection items corrected by Facilities	4	5	10
Maintainance of City Buildings	Total square footage maintained by Facilities staff	65,400 sq ft	65,400 sq ft	65,400 sq ft
Performance Measurements Outcome Explanation				
Safety inspections are performed quarterly by the Safety Committee. Safety issues or hazards are noted and forwarded to Facilities staff for correction. Facilities staff also coordinates the other routine inspections such as fire extinguisher and fire alarm testing.				
There are four city buildings. Basic maintenance is performed in-house by 1 FTE, with limited outside contracted resources.				

A graphic element consisting of a light blue parallelogram with a white border. Overlaid on this is a darker orange parallelogram, also with a white border, which is slightly offset to the right and bottom. The name "Cornelius" is written in a white, elegant script font across the center of the orange shape.

Cornelius

Non-Departmental, Other/Debt

Mission Statement

The mission of this section of the budget is to present the non-departmental expenses associated with the Internal Service Fund in a common location.

Service Provided

This is a minor portion of the Internal Service Fund used to account for a small amount of contingency account, transfers and other expenses not classified elsewhere.

Objectives 2022-2023

Our goal is to keep the amount transferred for overhead at a minimum while not burdening other funds.

BUDGET NARRATIVE

The General Fund purchases overhead and administrative support from the Internal Services Fund. It covers the supervision of the General Fund Departments by the City Manager, services of the Finance office, insurance, utilities and building maintenance.

REVENUE

This is an element of the Internal Services Fund without specific funding sources.

EXPENDITURES

Materials and Services

City-wide employment training is included in this fund and merely a nominal amount budgeted for recognizing employees for their service.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Dues, Education, Training	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Employee Recognition	\$ 1,467	\$ 1,425	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
MATERIALS AND SERVICES	\$ 1,467	\$ 1,425	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Contingency*	\$ -	\$ -	\$ 154,456	\$ 35,000	\$ 35,000	\$ 35,000
<i>Vehicle Replacement</i>				\$ 35,000	\$ 35,000	\$ 35,000
<i>Unallocated Contingency</i>				\$ -		
Unappropriated	\$ 626,113	\$ 377,615	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,570,680	\$ 2,246,706	\$ 2,479,355	\$ 2,384,028	\$ 2,384,028	\$ 2,384,028

*Contingency includes funding for future Capital Improvement Projects(CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

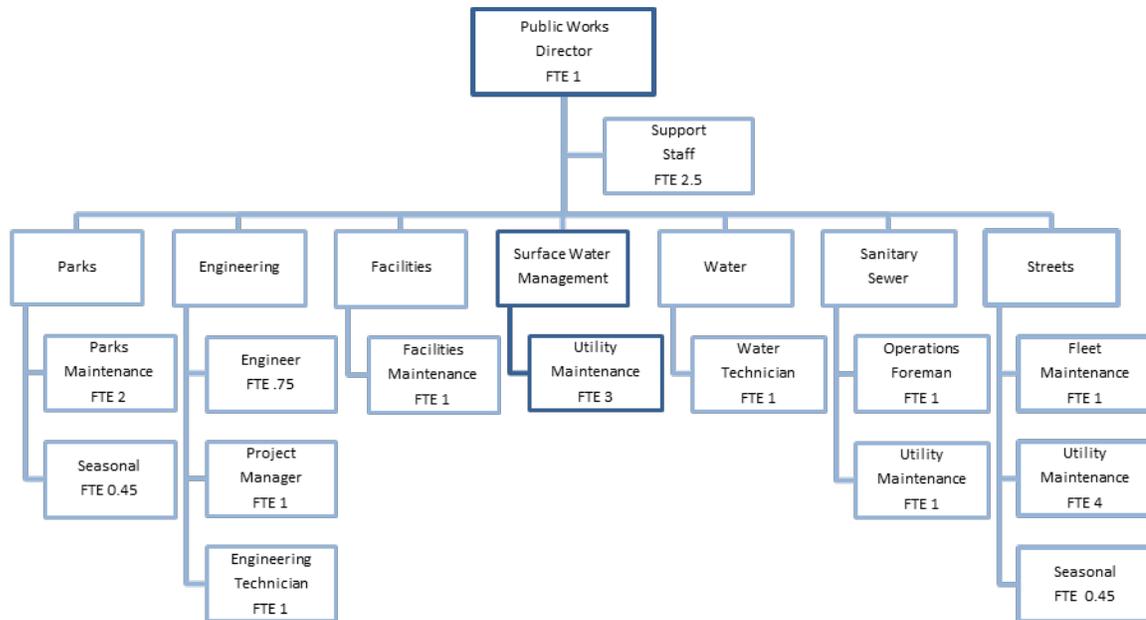
A stylized banner graphic consisting of two overlapping shapes. The front shape is orange with a white outline and contains the name 'Cornelius' in a white, italicized serif font. The back shape is light blue with a white outline and is partially obscured by the orange shape.

Cornelius

Surface Water Management

Mission Statement

To provide 24-hour storm water drainage, water quality, and surface water management services for the approximate 2.34 square miles of the City of Cornelius, through the revenues of the Surface Water Management Fund.



Service Provided

Surface Water Management (SWM) is primarily responsible for maintenance of the conveyance system and storm water treatment facilities. Specifically, the fund provides administration, system repair, and maintenance to protect property from flooding and streams from pollution. The City provides most services with some assistance from the regional surface water management agency, Clean Water Services (CWS).

The major categories of services provided through this fund are: development and public works engineering, system operations and maintenance, and capital projects.

Development Engineering:

- Issuance of Service Provider Letters for development projects not impacting sensitive areas.
- Design review for all developments and businesses with peer review from CWS.
- Review of monthly storm water management fee calculations, as needed, and system development charges for new development.
- Inspect construction of water quality and quantity facilities.
- Assist developers in evaluating existing surface water drainage capacity and master plan requirements.
- Conduct on-going erosion control inspections on construction projects.
- Represent Cornelius at the monthly City/CWS Co-Implementers meetings.

Public Works Engineering:

- Maintain maps of the City's storm water system.
- Identify existing problem areas in the system and design corrective projects.
- Provide monthly and annual reports to CWS demonstrating compliance with Cornelius/CWS intergovernmental agreement (IGA).
- Maintain maintenance records; manage routine main line and catch basin cleaning and televising program required by Cornelius/CWS IGA.
- Track and manage routine maintenance of surface water quality facilities.
- Administer City's program to identify, acquire, design, and construct regional water quality facilities.
- Inspect private stormwater facilities and work with owners to ensure they are adequately maintained in accordance with the MS-4 permit.

Operations and Maintenance:

Primary duties and responsibilities include: cleaning all surface water drainage catch basins each year, cleaning all of the mainlines every 6 years, televising 100% of the mainlines every 8 years, providing drainage ditch vegetation control, maintaining street gutters as needed, and cleaning inlets and outlets before and after every major storm event. Additionally, Operations and Maintenance provides emergency service for storm water flooding, West Nile Virus surveillance, coordinates street sweeping program with street maintenance, yard debris recycling, maintains all publicly owned surface water quality facilities, and represents Cornelius at the Washington County Cooperative monthly coordination meeting.

Accomplishments 2021-2022

- Cleaned 100% (1,160) of catch basins. (Goal 4)
- Cleaned & Televised 15% of storm drain mainline. (Goal 4)
- Maintained water quality facilities, monitored all catch basins, & open areas for West Nile Virus. (Goal 4)
- Reviewed engineering design and inspected all development projects to ensure adherence to City Public Works Standards and CWS Design and Construction Standards. (Goal 4)
- Continued inspection program and public education for owners of private surface water facilities. (Goal 3 & 4)
- Continued program of working with and educating owners of private water quality facilities to ensure they are maintained in accordance with the MS-4 permit from the State. (Goal 5)
- Installed one new manhole, replacing an outdated, non-functional junction box. (Goal4)
 - Upgraded substandard parts of storm system along the route of the Phase 4 Water Main Upgrade Project. (Goal 4)

Objectives 2022-2023

- Clean 100% of catch basins. (Goal 4)
- Clean 15% of the Storm Conveyance system. (Goal 4)
- Televis 15% of storm drain mainline system. (Goal 4)
- Review engineering design and inspect all development projects to ensure adherence to regional Design and Construction Standards. (Goal 4)
- Issue Service Provider Letters for projects not impacting sensitive areas within the city. (Goal 4)
- Inspect at least 25% of the private stormwater quality facilities in the City and continue to implement a program to bring substandard private facilities up to standards. (Goals 4 & 5)
- Service all city-owned water quality facilities a minimum of 6 times this year.
- Televis 100% of the storm water conveyance system that was added with the new subdivisions. (Goal 4)
- Upgrade substandard parts of storm system along the route of the Phase 5 Water Main Upgrade Project. (Goal 4)



Laurel Woods Water Quality Facility
 New facility serving subdivision drainage in the SE corner of Cornelius.

BUDGET NARRATIVE

The principal focus will be on routine maintenance to ensure the highest water quality standards are met with minimal flooding or back-ups.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 787,395	\$ 1,065,516	\$ 1,226,610	\$ 1,459,071	\$ 1,459,071	\$ 1,459,071
Interest	\$ 16,447	\$ 7,460	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Surface Water Management	\$ 1,072,681	\$ 1,108,948	\$ 1,154,430	\$ 1,267,650	\$ 1,267,650	\$ 1,267,650
General Fund Transfer	\$ 82,179	\$ 18,000	\$ 42,000	\$ 37,500	\$ 37,500	\$ 37,500
Allocated Revenue	\$ 57,360	\$ 57,242	\$ 58,909	\$ 51,595	\$ 51,595	\$ 51,595
TOTAL REVENUES	\$ 2,016,062	\$ 2,257,166	\$ 2,487,949	\$ 2,821,816	\$ 2,821,816	\$ 2,821,816

EXPENDITURES

Materials and Services

Continued price increases will drive up operational costs such as fuel, pipe, and other related materials. Assuming maintenance responsibilities of several water quality facilities each year, per our regulations and agreement with Clean Water Services, could also increase materials and service costs.

Capital Outlay

Improvements to pipes and catch basins associated with Phase 5 Water Main Upgrade Project.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 115,387	\$ 127,629	\$ 132,833	\$ 118,925	\$ 118,925	\$ 118,925
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 1,244	\$ 1,896	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Fringe Benefits	\$ 74,608	\$ 79,656	\$ 85,766	\$ 81,452	\$ 81,452	\$ 81,452
PERSONNEL SERVICES	\$ 191,238	\$ 209,181	\$ 223,599	\$ 206,377	\$ 206,377	\$ 206,377
<i>Total Full Time Equivalent(FTE)</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>
Operational Supplies	\$ 20,495	\$ 25,974	\$ 32,800	\$ 25,300	\$ 25,300	\$ 25,300
Equipment - O&M	\$ 25,426	\$ 39,487	\$ 56,500	\$ 125,000	\$ 125,000	\$ 125,000
Dues, Education, Training	\$ 306	\$ 1,127	\$ 1,250	\$ 2,500	\$ 2,500	\$ 2,500
Professional Services	\$ 7,008	\$ 6,927	\$ 36,375	\$ 29,875	\$ 29,875	\$ 29,875
Uniforms & Protective Gear	\$ 879	\$ 1,281	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550
Intergovernmental Services	\$ 166,269	\$ 173,296	\$ 203,000	\$ 221,000	\$ 221,000	\$ 221,000
In Lieu Franchise to GF	\$ 52,835	\$ 54,960	\$ 57,721	\$ 63,383	\$ 63,383	\$ 63,383
MATERIALS AND SERVICES	\$ 273,219	\$ 303,050	\$ 389,196	\$ 468,608	\$ 468,608	\$ 468,608
Building & Improvements - Oper	\$ 5,882	\$ 96,098	\$ 41,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment - Operations	\$ 52,700	\$ 25,071	\$ -	\$ 256,000	\$ 256,000	\$ 256,000
CAPITAL OUTLAY	\$ 58,582	\$ 121,169	\$ 41,000	\$ 261,000	\$ 261,000	\$ 261,000
Allocated Exp-General Fund	\$ 56,497	\$ 58,335	\$ 60,809	\$ 61,825	\$ 61,825	\$ 61,825
Allocated Exp-ISF Fund	\$ 293,895	\$ 265,760	\$ 319,697	\$ 357,181	\$ 357,181	\$ 357,181
Allocated Exp-Utility Funds	\$ 77,114	\$ 73,060	\$ 96,900	\$ 97,186	\$ 97,186	\$ 97,186
TRANSFERS & ALLOCATIONS	\$ 427,506	\$ 397,155	\$ 477,406	\$ 516,192	\$ 516,192	\$ 516,192
Contingency*	\$ -	\$ -	\$ 1,356,748	\$ 1,369,639	\$ 1,369,639	\$ 1,369,639
<i>Equipment Replacement</i>				\$ 47,495	\$ 47,495	\$ 47,495
<i>Vehicle Replacement</i>				\$ 34,192	\$ 34,192	\$ 34,192
<i>Unallocated Contingency</i>				\$ 1,287,952	\$ 1,287,952	\$ 1,287,952
Unappropriated	\$ 1,065,517	\$ 1,226,610	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,016,062	\$ 2,257,166	\$ 2,487,949	\$ 2,821,816	\$ 2,821,816	\$ 2,821,816

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

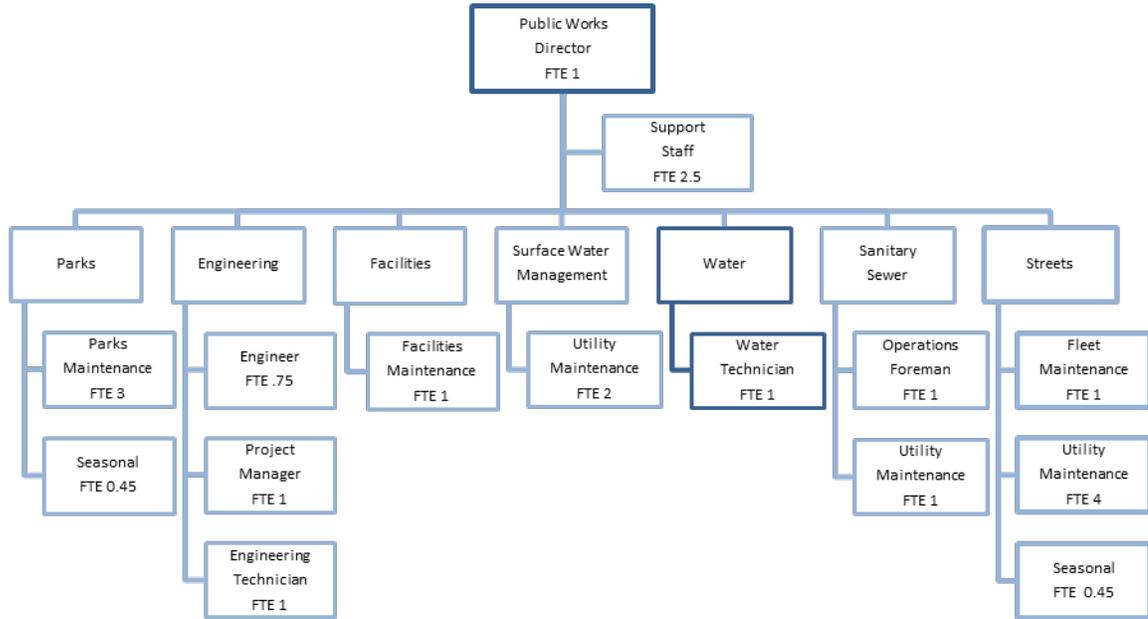
Performance Measurements		Actual	Estimate	Forecast
Strategy	Measure	2020-2021	2021-2022	2022-2023
Clean, televise and inspect storm water conveyance system components	Number of catch basins	1,184	1,160	1,185
	Number of linear feet cleaned	19,339	28,000	29,000
	Percentage of system cleaned	11%	15%	15%
	Number of linear feet televised	39,766	25,000	21,000
	Percentage of system televised	24%	15%	11%

Goal - To provide 24-hour storm water drainage, water quality and surface water management services for approximately 2.34 square-miles of the city consistent with the requirements of the regional surface water management agency, Clean Water Services.

Water

Mission Statement

Provide 24-hour domestic and fire flow water service at a high degree of reliability to all water customers of the City of Cornelius.



Service Provided

The major categories of services provided are: development engineering, public works engineering, system construction, operations and maintenance, and the construction of capital projects.

Development Engineering:

- Design review for all developments and businesses.
- Calculation of system development charges (SDCs).
- Inspection of water line construction.
- Locating water lines for designers and developers.

The City maintains close coordination on water system issues with its wholesale supplier since 1941, City of Hillsboro Water Department.

Public Works Engineering:

- Maintaining maps of the city’s water system.
- Identifying existing problem areas in system, and developing plans and specs for projects to correct the problems.
- Identifying future hydraulic restrictions due to anticipated growth, and scope and cost for anticipated required projects.

- Maintaining and updating the water capital improvement program.
- Assisting in evaluating and implementing new maintenance technologies.

Operations and Maintenance:

Primary duties and responsibilities include: repairing water leaks, removing and replacing old water lines, monthly meter readings, monthly utility billing, water quality samples, and monitoring water disinfection and operating the ASR/reservoir system. Additionally, Public Works conducts valve and hydrant maintenance, notification postings, water meter turn-on and turn-offs, maintains maintenance records, and tests and calibrates all large meters once a year.

Accomplishments 2021-2022

- Continued leak detection surveys and repaired leaks identified. (Goal 4)
- Met or exceeded all state required water quality testing and reporting mandates, which include lead/copper testing, asbestos testing, HAA and THM monitoring and regular/weekly chlorine residual and bacteria sampling. (Goal 4 & 5)
- Reviewed engineering design and inspected all development projects to ensure adherence to City's engineering and construction standards. (Goal 4 & 5)
- Continue to monitor unaccounted for water loss and maintain 10% or less. (Goal 4)
- Continue to monitor and update to the SCADA (Supervisory Control and Data Acquisition) system to improve security of the City's water infrastructure. (Goal 4)
- Initiated the design process for replacement of the Booster Station at Water Park. (Goal 4)
- Completed Phase 4 of the City's Water Main Replacement Program designed to replace corroded steel water mains with PVC pipes, thereby eliminating water loss. (Goal 4)



ASR & Reservoir

This equipment delivers water from our underground well to the distribution system.

Objectives 2022-2023

The following reflect the objectives of this department for the coming year:

- Review engineering design and inspect all development projects to ensure adherence to City Public Works Design Standards. (Goal 4)
- Flow-test all fire hydrants. (Goal 4)
- Continue leak detection survey of the water system to reduce water loss due to aging water infrastructure. (Goal 4)

- Complete design of new Booster Station at Water Park. (Goal 4)
- Initiate purchase of land at SW 345th and S. 29th Blvd. for a future water reservoir. (Goal 4)
- Construct new major water main along S. 29th Blvd. connecting the Laurel Woods development with the City's system along Baseline. (Goal 4)

BUDGET NARRATIVE

The principal focus will be on routine maintenance and completion of the new ASR to ensure the highest water quality standards are met.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 5,283,344	\$ 5,179,042	\$ 2,810,609	\$ 3,405,869	\$ 3,405,869	\$ 3,405,869
Interest	\$ 113,288	\$ 36,526	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
System Development Fees	\$ 1,024,157	\$ 2,414,953	\$ 1,678,629	\$ 8,260,248	\$ 8,260,248	\$ 8,260,248
Public Works Permits	\$ 281,623	\$ 208,648	\$ 262,970	\$ 277,325	\$ 277,325	\$ 277,325
Water	\$ 2,458,849	\$ 2,717,038	\$ 2,700,000	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000
Late Fees	\$ 35,500	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Connection Fees	\$ 24,650	\$ 12,975	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500
Meter Fees	\$ 79,950	\$ 189,600	\$ 133,500	\$ 77,500	\$ 77,500	\$ 77,500
Reimbursements	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
Fixed Asset - Water Fund Trans	\$ -	\$ -	\$ 715,000	\$ 855,540	\$ 855,540	\$ 855,540
TOTAL REVENUES	\$ 9,301,361	\$ 10,759,081	\$ 8,416,208	\$ 16,291,982	\$ 16,291,982	\$ 16,291,982

EXPENDITURES

Materials and Services

Continued price increases could drive up operational costs such as fuel, pipe, and other related materials. Water is purchased from a wholesale provider, City of Hillsboro, and SDCs collected for new construction are passed through to them as well.

Capital Outlay

Water capital projects will include continued replacement and upgrades to water mains and service lines.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 63,742	\$ 65,654	\$ 71,681	\$ 75,101	\$ 75,101	\$ 75,101
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 5,151	\$ 1,075	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Fringe Benefits	\$ 35,780	\$ 34,185	\$ 39,555	\$ 40,674	\$ 40,674	\$ 40,674
PERSONNEL SERVICES	\$ 104,673	\$ 100,914	\$ 116,236	\$ 121,775	\$ 121,775	\$ 121,775
<i>Total Full Time Equivalent(FTE)</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
Operational Supplies	\$ 58,643	\$ 174,637	\$ 119,800	\$ 137,800	\$ 137,800	\$ 137,800
Equipment - O&M	\$ 846,523	\$ 26,805	\$ 42,300	\$ 59,800	\$ 59,800	\$ 59,800
Dues, Education, Training	\$ 5,275	\$ 7,745	\$ 7,250	\$ 8,700	\$ 8,700	\$ 8,700
Professional Services	\$ 227,496	\$ 385,823	\$ 439,875	\$ 549,705	\$ 549,705	\$ 549,705
Uniforms & Protective Gear	\$ 931	\$ 1,879	\$ 775	\$ 775	\$ 775	\$ 775
Intergovernmental Services	\$ 1,818,352	\$ 3,301,030	\$ 2,698,629	\$ 9,160,248	\$ 9,160,248	\$ 9,160,248
InLieu Franchise to GF	\$ 120,543	\$ 130,962	\$ 135,000	\$ 165,000	\$ 165,000	\$ 165,000
Utility Rebates & Incentives	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
MATERIALS AND SERVICES	\$ 3,077,762	\$ 4,028,880	\$ 3,445,629	\$ 10,084,028	\$ 10,084,028	\$ 10,084,028
Building & Improvements - Oper	\$ -	\$ 2,954,051	\$ 300,000	\$ 497,000	\$ 497,000	\$ 497,000
Bldg& Improv-Waterline Replace	\$ -	\$ 20,000	\$ 600,000	\$ -	\$ -	\$ -
Equipment - Operations	\$ 82,609	\$ 25,071	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Land	\$ -	\$ -	\$ 125,000	\$ 200,000	\$ 200,000	\$ 200,000
CAPITAL OUTLAY	\$ 82,609	\$ 2,999,122	\$ 1,025,000	\$ 703,000	\$ 703,000	\$ 703,000
ASR - Principal	\$ -	\$ 75,481	\$ 77,746	\$ 80,079	\$ 80,079	\$ 80,079
December 2022 \$80,079						
ASR - Interest	\$ 145,663	\$ 60,846	\$ 58,582	\$ 56,250	\$ 56,250	\$ 56,250
December 2022 \$56,250						
DEBT SERVICE	\$ 145,663	\$ 136,327	\$ 136,328	\$ 136,329	\$ 136,329	\$ 136,329
Allocated Exp-General Fund	\$ 112,491	\$ 116,114	\$ 120,957	\$ 122,485	\$ 122,485	\$ 122,485
Allocated Exp-ISF Fund	\$ 367,467	\$ 333,338	\$ 397,893	\$ 439,277	\$ 439,277	\$ 439,277
Allocated Exp-Utility Funds	\$ 231,652	\$ 233,780	\$ 264,180	\$ 254,513	\$ 254,513	\$ 254,513
TRANSFERS & ALLOCATIONS	\$ 711,610	\$ 683,232	\$ 783,030	\$ 816,275	\$ 816,275	\$ 816,275
Contingency*	\$ -	\$ -	\$ 2,909,985	\$ 4,430,575	\$ 4,430,575	\$ 4,430,575
<i>Building/Utility Upgrades</i>				\$ 817,520	\$ 817,520	\$ 817,520
<i>Equipment Replacement</i>				\$ 43,194	\$ 43,194	\$ 43,194
<i>Vehicle Replacement</i>				\$ 335,876	\$ 335,876	\$ 335,876
<i>Unallocated Contingency</i>				\$ 3,233,985	\$ 3,233,985	\$ 3,233,985
Unappropriated	\$ 5,179,042	\$ 2,810,605	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 9,301,360	\$ 10,759,081	\$ 8,416,208	\$ 16,291,982	\$ 16,291,982	\$ 16,291,982

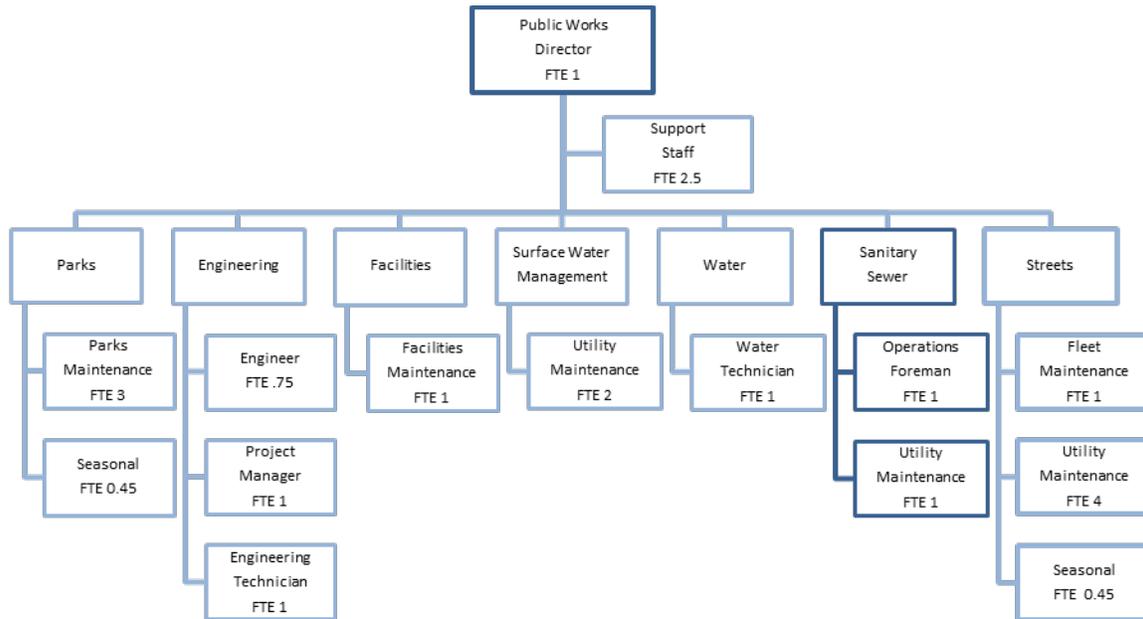
*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Performance Measurements		Actual	Estimate	Forecast
Strategy	Measure	2020-2021	2021-2022	2022-2023
Test large diameter meters to assure accuracy	Number of meters tested	7	1	8
Perform water quality testing to meet State and Federal standards	Percentage attainment of "finished water quality" standards	100%	100%	100%
Reduce water loss	Number of service lines replaced	12	21	12
	Number of water leak repairs	24	14	12
Goal - To provide 24-hour domestic and fire flow water service at a high degree of reliability to all water customers of the City of Cornelius.				

Sanitary Sewer

Mission Statement

Provide dependable 24-hour sanitary wastewater services for all houses and buildings in the city by efficiently operating and maintaining approximately 38 miles of sanitary sewerage facilities consistent with the requirements of the regional wastewater agency, Clean Water Services (CWS).



Service Provided

The major categories of services provided are: development engineering, public works engineering, system operations and maintenance, and the construction of capital projects.

Development Engineering:

Primary duties and responsibilities include:

- Design review for all developments and businesses with peer review from CWS.
- Calculation of system development charges.
- Inspection of sanitary sewer construction.
- Providing sanitary sewer line locate service to designers and developers.
- Representing Cornelius at the monthly City-CWS co-implementer meetings.

Operations and Maintenance:

Primary duties and responsibilities include: cleaning 100% of sanitary sewer mainlines every 6 years, televising 100% of mainlines every 8 years. Additionally, Operations and Maintenance provides emergency response for backed-up or failed sanitary systems, maintains maintenance records for routine mainline cleaning, check valves and high maintenance lines.

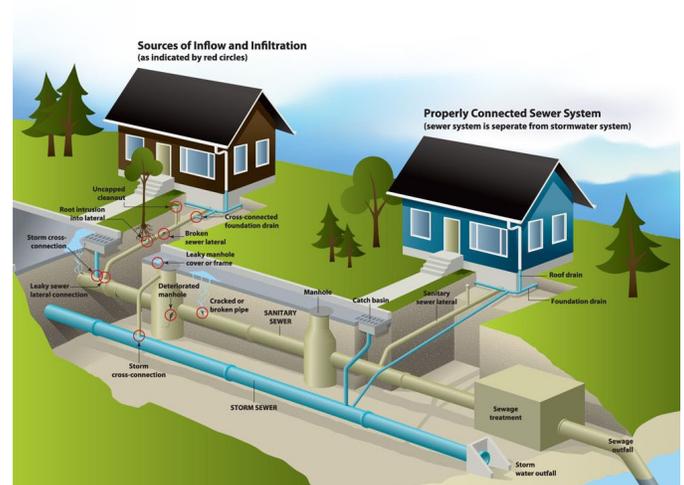
Public Works Engineering:

Primary duties and responsibilities include:

- Maintaining maps of the city's sanitary sewer system.
- Identifying existing problem areas in system and developing scope of work and cost estimates for corrective projects.
- Identifying future hydraulic restrictions due to anticipated growth, scoping and estimating costs for future projects.
- Maintaining and updating the sanitary sewer capital improvement program.
- Providing annual and monthly reports to CWS demonstrating compliance with the Cornelius/CWS Intergovernmental Agreement (IGA).
- Assisting Public Works Director in evaluating and implementing new maintenance technologies.

Accomplishments 2021-2022

- Cleaned 18% of sanitary sewer system. (Goal 4)
- Televised 4% of sanitary sewer system. (Goal 4)
- Reviewed engineering design and inspected all development projects to ensure adherence to city and regional engineering and construction standards. (Goal 4 & 5)
- Actively monitored Fats, Oil & Grease (FOG) inspections at local food service establishments and identified areas to help educate users and reduce FOG disposal in sanitary system. (Goal 4 & 5)



Typical sewer system

Objectives 2022-2023

- Review engineering design and inspect all development projects to ensure adherence to city and regional engineering and construction standards.
- Clean, televise and evaluate 18% of system and problem areas as needed. (Goal 4)
- Continue Fats, Oils, and Grease (FOG) Program to reduce blockages and problems in private and public systems. (Goal 4 & 5)
- Televise the sanitary sewer main lines in all the new subdivisions prior to the one-year warranty period. (Goal 4 and 5)
- Construct extensions of the sanitary sewer system to the area along the new S. 29th Blvd. corridor. (Goal 4)

BUDGET NARRATIVE

The principal focus will be on routine maintenance and completion of capital projects.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 878,832	\$ 1,025,844	\$ 1,299,367	\$ 1,304,185	\$ 1,304,185	\$ 1,304,185
Interest	\$ 15,914	\$ 8,021	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
System Development Fees	\$ 388,938	\$ 1,438,076	\$ 1,554,400	\$ 1,606,440	\$ 1,606,440	\$ 1,606,440
Sewer	\$ 2,764,327	\$ 2,911,017	\$ 2,976,000	\$ 3,420,000	\$ 3,420,000	\$ 3,420,000
Industrial User Fee	\$ 3,678	\$ 2,694	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Clean Water Services	\$ 2,992,051	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Asset - Sewer Fund Trans	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
Allocated Revenue	\$ 47,322	\$ 50,416	\$ 52,891	\$ 55,308	\$ 55,308	\$ 55,308
TOTAL REVENUES	\$ 7,091,061	\$ 5,436,068	\$ 5,891,058	\$ 6,474,333	\$ 6,474,333	\$ 6,474,333

EXPENDITURES

Personnel Services

This recommended budget continues to fund the same level of services as we offer currently and additional requirements of the FOG program, including the utility staff and supportive equipment, materials and services.

Materials and Services

This budget anticipates providing the same level of service as last fiscal year.

Capital Outlay

The City plans to replace the Sewer Cleaner Combo Truck, and will also be paying for a portion of a vehicle lift and covered storage bins. We also plan to complete the South 29th Blvd Sanitary Sewer project.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 132,845	\$ 139,280	\$ 149,681	\$ 146,453	\$ 146,453	\$ 146,453
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 464	\$ 432	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500
Fringe Benefits	\$ 81,655	\$ 84,438	\$ 89,644	\$ 91,377	\$ 91,377	\$ 91,377
PERSONNEL SERVICES	\$ 214,963	\$ 224,150	\$ 240,825	\$ 240,330	\$ 240,330	\$ 240,330
<i>Total Full Time Equivalent(FTE)</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>
Operational Supplies	\$ 10,856	\$ 10,586	\$ 35,800	\$ 41,300	\$ 41,300	\$ 41,300
Equipment - O&M	\$ 23,661	\$ 16,729	\$ 25,000	\$ 23,500	\$ 23,500	\$ 23,500
Dues, Education, Training	\$ 100	\$ 1,193	\$ 1,200	\$ 2,450	\$ 2,450	\$ 2,450
Professional Services	\$ 7,257	\$ 6,421	\$ 36,375	\$ 14,875	\$ 14,875	\$ 14,875
Uniforms & Protective Gear	\$ 696	\$ 1,180	\$ 775	\$ 775	\$ 775	\$ 775
Intergovernmental Services	\$ 2,220,598	\$ 3,312,689	\$ 3,532,224	\$ 4,422,183	\$ 4,422,183	\$ 4,422,183
In Lieu Franchise to GF	\$ 136,131	\$ 142,680	\$ 148,800	\$ 171,000	\$ 171,000	\$ 171,000
MATERIALS AND SERVICES	\$ 2,399,300	\$ 3,491,479	\$ 3,780,174	\$ 4,676,083	\$ 4,676,083	\$ 4,676,083
Building & Improvements - Oper	\$ 2,992,184	\$ -	\$ 98,000	\$ 115,000	\$ 115,000	\$ 115,000
Equipment - Operations	\$ 30,167	\$ 25,071	\$ -	\$ 256,000	\$ 256,000	\$ 256,000
CAPITAL OUTLAY	\$ 3,022,351	\$ 25,071	\$ 98,000	\$ 371,000	\$ 371,000	\$ 371,000
Allocated Exp-General Fund	\$ 61,076	\$ 63,146	\$ 65,993	\$ 66,842	\$ 66,842	\$ 66,842
Allocated Exp-ISF Fund	\$ 280,037	\$ 252,616	\$ 304,241	\$ 341,570	\$ 341,570	\$ 341,570
Allocated Exp-Utility Funds	\$ 87,491	\$ 80,238	\$ 103,264	\$ 93,813	\$ 93,813	\$ 93,813
TRANSFERS & ALLOCATIONS	\$ 428,604	\$ 396,000	\$ 473,498	\$ 502,225	\$ 502,225	\$ 502,225
Contingency*	\$ -	\$ -	\$ 1,298,561	\$ 684,695	\$ 684,695	\$ 684,695
<i>Building/Utility Upgrades</i>				\$ 296,665	\$ 296,665	\$ 296,665
<i>Equipment Replacement</i>				\$ 55,999	\$ 55,999	\$ 55,999
<i>Vehicle Replacement</i>				\$ 540,701	\$ 540,701	\$ 540,701
<i>Unallocated Contingency</i>				\$ (208,670)	\$ (208,670)	\$ (208,670)
Unappropriated	\$ 1,025,844	\$ 1,299,367	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 7,091,061	\$ 5,436,068	\$ 5,891,058	\$ 6,474,333	\$ 6,474,333	\$ 6,474,333

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

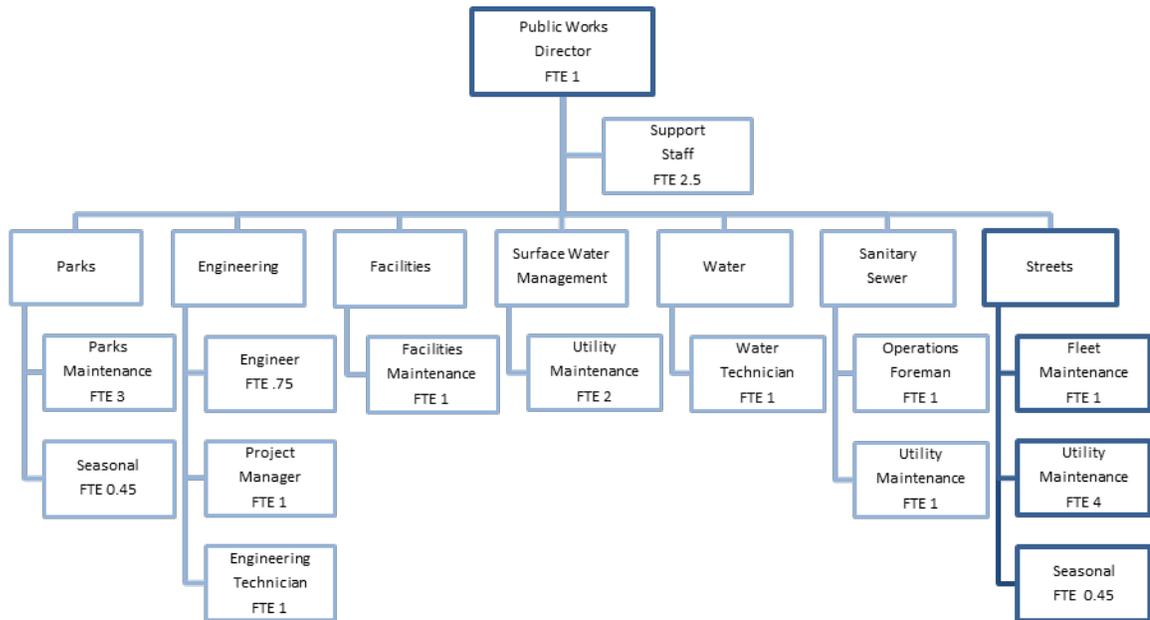
Performance Measurements		Actual	Estimate	Forecast
Strategy	Measure	2020-2021	2021-2022	2022-2023
Operate and maintain approximately 32 miles of sanitary sewerage facilities	Number of linear feet cleaned	105,222	37,000	35,000
	Percentage of system cleaned	56%	18%	18%
	Number of linear feet televised	50,067	8,100	24,000
	Percentage of system televised	26%	4%	12%

Goal - Provide dependable 24-hour sanitary wastewater services for all houses and buildings in the city consistent with the requirements of the regional wastewater agency, Clean Water Services (CWS).

Street and Pathway

Mission Statement

Provide design, construction and maintenance services to ensure safe and dependable streets for the City of Cornelius that includes approximately 41 miles of roads using modern technology, standards.



Service Provided

Services include development engineering, public works engineering, system operations and maintenance, and capital projects.

Development Engineering:

Primary duties include:

- Design review, project design, coordination with agencies and developers, and capital project management.
- Capital grant application.
- Contract administration.
- Construction inspection for new public roads.
- Participation in Washington County and Metro technical advisory committees regarding regional transportation standards, planning, and project funding.
- Coordinate closely with ODOT Region 2B on projects along Tualatin Valley Highway.

Operations and Maintenance:

Primary duties and responsibilities include: pothole patching, crack sealing, slurry sealing, grinding and overlay installation, street sweeping a minimum of once a month, maintenance of street signage, and maintenance of street markings (crosswalks, railroad crossings, curbs, and barricades). Additionally, operations and maintenance provide emergency street closures, maintains maintenance records, manages street maintenance program, and represents Cornelius at the Washington County Cooperative monthly coordination meeting.

Public Works Engineering:

Primary duties include:

- Maintaining maps of the city's road system.
- Road system problem-solving.
- Development of project design, specs, and cost estimates.
- Evaluate and integrate new street design technologies into city standards.

Accomplishments 2021-2022

- Replaced street signs to comply with ODOT reflectivity standards. (Goal 4)
- Hosted successful free leaf drop-off days for Cornelius residents. (Goal 4)
- Continued implementation of the City's pavement management program with a mix of repaving, reconstruction of existing streets and the addition of ADA ramps in critical areas. (Goal 4)
- Completed design of Phase 1 of the S. 29th Blvd. project. (Goal 4)
- Completed design of the Davis and N. 19th mini-roundabout. (Goal 4)



2022 Slurry Seal Project

Objectives 2022-2023

- Sweep all city streets, Tualatin Valley Highway between Forest Grove and Hillsboro at least once per month. (Goal 4 & 5)
- Continue to replace street signs to comply with reflectivity requirements. (Goal 4)
- Continue implementation of the City's pavement management program by repaving and reconstructing critical streets and ADA ramps. (Goal 4)
- Complete design of Phase 2 of the S. 29th Blvd. project. (Goal 4)

- Complete construction of Phase 1 of the S. 29th Blvd. project. (Goal 4)
- Complete construction of the Davis and N. 19th mini-roundabout. (Goal 4)
- Complete design and construction of the CDBG-funded S. 4th-S. 20th Sidewalk infill project. (Goal 4)
- Complete design and construction of the CDBG-funded N. Davis (13th to 14th) sidewalk project. (Goal 4)
- Complete design and construction of the CDBG-funded of the 12th Avenue Pedestrian Corridor project. (Goal 4)

BUDGET NARRATIVE

We will continue to transfer revenues to this fund as a method of assigning personnel within the operations division. This system allows better tracking of personnel for worker's compensation rate payments and multiple other advantages. City, county and state fuel tax revenues fund this department. The City Fuel Tax is expected to generate about \$222,000 annually. SDC funds are transferred from the Transportation Development Fund for capital projects.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 1,245,296	\$ 1,549,837	\$ 1,462,074	\$ 1,228,918	\$ 1,228,918	\$ 1,228,918
Interest	\$ 32,877	\$ 11,048	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200
State Gas Tax	\$ 826,916	\$ 927,546	\$ 912,000	\$ 1,044,000	\$ 1,044,000	\$ 1,044,000
County Gas Tax	\$ 39,875	\$ 36,780	\$ 44,400	\$ 42,000	\$ 42,000	\$ 42,000
Vehicle Registration Tax	\$ 179,835	\$ 218,076	\$ 192,000	\$ 228,000	\$ 228,000	\$ 228,000
City Fuel Tax	\$ 211,990	\$ 197,446	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
Property Lease	\$ 1,300	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560
CDBG- Sidewalks	\$ -	\$ -	\$ 365,000	\$ 790,000	\$ 790,000	\$ 790,000
CDBG-19th/Davis	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Miscellaneous	\$ 279,107	\$ (49)	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 27,467	\$ 6,000	\$ 15,000	\$ 12,500	\$ 12,500	\$ 12,500
Traffic Dev Fund Transfer	\$ 58,353	\$ 93,660	\$ 1,996,500	\$ 3,521,500	\$ 3,521,500	\$ 3,521,500
Allocated Revenue	\$ 291,575	\$ 279,420	\$ 352,544	\$ 338,609	\$ 338,609	\$ 338,609
TOTAL REVENUES	\$ 3,194,590	\$ 3,321,325	\$ 5,823,278	\$ 7,689,287	\$ 7,689,287	\$ 7,689,287

EXPENDITURES

Materials and Services

In this budget we anticipate providing the same level of materials and services provided last fiscal year.

Capital Outlay

\$5,357,400 is budgeted for FY2023. This includes \$1,924,900 for Street repairs and Pedestrian improvements, of which approximately \$790,000 is anticipated to be funded with grants. \$2,121,500 is budgeted for the South 29th Blvd project, and \$1,250,000 is budgeted for a Mini Roundabout at N 19th/Davis, of which approximately \$250,000 is anticipated to be funded with grants. There is also \$5,000* for Covered Storage Bins, \$6,000* for a Vehicle Lift, and \$50,000 for Flashing School Zone signs.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Salaried	\$ 380,576	\$ 369,116	\$ 434,151	\$ 430,603	\$ 430,603	\$ 430,603
Hourly	\$ 7,352	\$ 6,577	\$ 16,825	\$ 17,498	\$ 17,498	\$ 17,498
Overtime	\$ 443	\$ 851	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Fringe Benefits	\$ 205,832	\$ 202,120	\$ 258,258	\$ 238,319	\$ 238,319	\$ 238,319
PERSONNEL SERVICES	\$ 594,203	\$ 578,664	\$ 714,234	\$ 691,420	\$ 691,420	\$ 691,420
<i>Total Full Time Equivalent(FTE)</i>	<i>5.45</i>	<i>5.45</i>	<i>6.45</i>	<i>6.45</i>	<i>6.45</i>	<i>6.45</i>
Operational Supplies	\$ 47,484	\$ 24,517	\$ 44,500	\$ 53,500	\$ 53,500	\$ 53,500
Equipment - O&M	\$ 25,525	\$ 49,020	\$ 64,500	\$ 63,050	\$ 63,050	\$ 63,050
Utilities	\$ 137,476	\$ 113,725	\$ 129,500	\$ 130,000	\$ 130,000	\$ 130,000
Dues, Education, Training	\$ 300	\$ 3,000	\$ 3,450	\$ 4,700	\$ 4,700	\$ 4,700
Professional Services	\$ 67,265	\$ 115,950	\$ 40,375	\$ 16,875	\$ 16,875	\$ 16,875
Uniforms & Protective Gear	\$ 2,649	\$ 1,457	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750
Rentals/Leases	\$ 1,503	\$ 1,503	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
MATERIALS AND SERVICES	\$ 282,203	\$ 309,172	\$ 287,675	\$ 273,475	\$ 273,475	\$ 273,475
Building & Improvements - Oper	\$ 453,720	\$ 653,304	\$ 666,400	\$ 714,900	\$ 714,900	\$ 714,900
Building & Improve-ODOT	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Building & Improve-S 29th Blvd	\$ -	\$ -	\$ 1,996,500	\$ 2,121,500	\$ 2,121,500	\$ 2,121,500
Building & Improve-Sidewalks	\$ -	\$ -	\$ 365,000	\$ 1,215,000	\$ 1,215,000	\$ 1,215,000
Building & Improve-19th/Davis	\$ -	\$ -	\$ 250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Equipment - Operations	\$ 3,750	\$ 25,072	\$ -	\$ 56,000	\$ 56,000	\$ 56,000
CAPITAL OUTLAY	\$ 457,470	\$ 678,376	\$ 3,377,900	\$ 5,357,400	\$ 5,357,400	\$ 5,357,400
East Baseline LID - Principal	\$ 10,383	\$ 10,383	\$ 10,384	\$ -	\$ -	\$ -
East Baseline Lid - Interest	\$ 1,243	\$ 831	\$ 415	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 11,626	\$ 11,214	\$ 10,799	\$ -	\$ -	\$ -
Allocated Exp-General Fund	\$ 127,248	\$ 131,306	\$ 136,704	\$ 139,241	\$ 139,241	\$ 139,241
Allocated Exp-ISF Fund	\$ 172,003	\$ 150,520	\$ 179,379	\$ 212,540	\$ 212,540	\$ 212,540
TRANSFERS & ALLOCATIONS	\$ 299,251	\$ 281,826	\$ 316,083	\$ 351,781	\$ 351,781	\$ 351,781
Contingency*	\$ -	\$ -	\$ 1,116,587	\$ 1,015,211	\$ 1,015,211	\$ 1,015,211
<i>Equipment Replacement</i>				\$ 75,164	\$ 75,164	\$ 75,164
<i>Vehicle Replacement</i>				\$ 51,692	\$ 51,692	\$ 51,692
<i>Unallocated Contingency</i>				\$ 888,355	\$ 888,355	\$ 888,355
Unappropriated	\$ 1,549,837	\$ 1,462,074	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,194,590	\$ 3,321,326	\$ 5,823,278	\$ 7,689,287	\$ 7,689,287	\$ 7,689,287

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Performance Measurements		Actual	Estimate	Forecast
Strategy	Measure	2020-2021	2021-2022	2022-2023
Resurface streets according to pavement management plan	Number of linear feet of street paved	1,590	24,200	1,300
	Curb miles of streets swept	828	960	978
Goal - Design and maintain 38 miles of dependable streets for the City of Cornelius to include surfaces, signage and street lighting.				

Bonded Debt

Mission Statement

The purpose of the Bonded Debt Fund is solely used to provide debt service (principal and interest) for the General Obligation debt of the City of Cornelius.

Service Provided

Provide debt service (principal and interest) for the General Obligation debt of the City of Cornelius (if authorized by voters).

BUDGET NARRATIVE

The Bonded Debt Fund is a restricted fund. Debt payments secured by property tax revenues of the City of Cornelius are budgeted in this fund. Currently, the City has no General Obligation debt funded by property taxes.

Objectives 2022-2023

The City is permitted to levy up to the amount necessary each year to pay principle and interest payments and is not allowed to carry a large fund balance.

There has been no levy for GO debt service since FY 2009-2010. The entire amount of the City's debt capacity is available should voters approve a future bond issue. As of June 30, 2011, the debt capacity was about \$22 million. Since there are no outstanding bonds, the City has no current bond rating. The City Council's goal is to achieve a higher rating on future bond issues. (Goal 1)

In FY 2016 and future years a small amount of delinquent taxes will accrue to the city, which will be recorded in the General Fund.

A graphic consisting of two overlapping, horizontally-oriented, trapezoidal shapes. The front shape is orange and contains the word "Cornelius" in a white, serif font. The back shape is light blue and is partially obscured by the orange shape.

Cornelius

Bancroft

Mission Statement

The Bancroft Fund is a restricted fund for bonded debt which is related to Local Improvement Districts (LIDs) and paid by the benefited property owners.

Service Provided

For past public improvement projects, the City sold bonds to pay for the improvement and assessed the benefited property owners. Property owners are allowed to Bancroft or spread the assessment costs of the improvement over a period of years, usually twenty. Since 1998, an administrative fee (interest only) was added to any new assessments and the yield is shown in the General Fund. The administrative fee, by law, can't exceed 1.5%.

Accomplishments 2021-2022

The East Baseline LID was the only debt remaining in FY2022. All property owners have paid their assessments in full and the bond was paid off.

Objectives 2022-2023

There is a small carryover balance that will be transferred back to the General Fund. In prior years the General Fund was contributing to the Bancroft fund to assist with the shortfall from prior delinquencies.

BUDGET NARRATIVE

The only expenses were related to paying principal and interest. None of the City's construction projects currently in the design phase use special assessments as part of the financing mechanism.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 319,797	\$ 241,195	\$ 211,012	\$ 26,928	\$ 26,928	\$ 26,928
Interest	\$ 6,273	\$ 1,873	\$ 500	\$ -	\$ -	\$ -
General Fund Transfer	\$ 85,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
LID 1999 Flax Plant Principal	\$ -	\$ 46,795	\$ -	\$ -	\$ -	\$ -
LID 1999 Flax Plant Interest	\$ -	\$ 27,283	\$ -	\$ -	\$ -	\$ -
LID 2000 East Baseline Pri	\$ 101,768	\$ 109,461	\$ 101,691	\$ -	\$ -	\$ -
LID 2000 East Baseline Int	\$ 10,992	\$ 7,330	\$ 3,642	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 523,829	\$ 493,938	\$ 316,845	\$ 26,928	\$ 26,928	\$ 26,928

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
East Baseline LID - Principal	\$ 262,000	\$ 269,000	\$ 275,000	\$ -	\$ -	\$ -
East Baseline Lid - Interest	\$ 20,634	\$ 13,926	\$ 7,040	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 282,634	\$ 282,926	\$ 282,040	\$ -	\$ -	\$ -
General Fund Transfer	\$ -	\$ -	\$ -	\$ 26,928	\$ 26,928	\$ 26,928
TRANSFERS & ALLOCATIONS	\$ -	\$ -	\$ -	\$ 26,928	\$ 26,928	\$ 26,928
Unappropriated	\$ 241,195	\$ 211,012	\$ 34,805	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 523,829	\$ 493,938	\$ 316,845	\$ 26,928	\$ 26,928	\$ 26,928

A stylized graphic consisting of two overlapping, trapezoidal shapes. The front shape is orange and contains the name "Cornelius" in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange shape.

Cornelius

Fixed Asset Water

Mission Statement

Enterprise Fund assets must remain and become a part of the fixed assets of the enterprise fund under GASB 34 requirements. Depreciation for building and equipment maintenance and replacement costs must be funded by the Water Operations Fund and expansion of lines must be funded from System Development Charges (SDCs) monies from new development. This fund will receive SDC revenues for Water and transfers will be made to the Water Fund to fund major capital projects and the purchase of equipment.

Service Provided

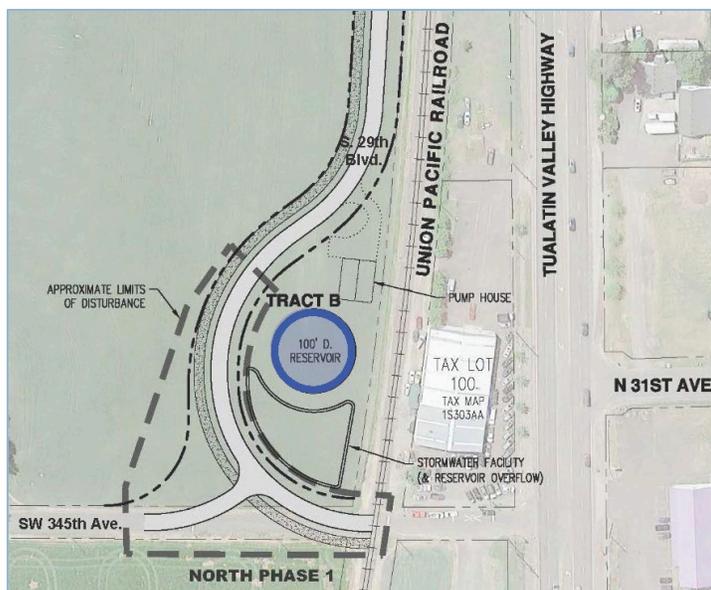
This fund is used to implement the Water System Master Plan.

Accomplishments 2021-2022

- Initiated the design process for replacement of the Booster Station at Water Park.
- Completed Phase 4 of the City's Water Main Replacement Program designed to replace corroded steel water mains with PVC pipes, thereby eliminating water loss.

Objectives 2022-2023

- Initiate purchase of site for a future 1.5 to 2.0 MG above ground water reservoir and pump station at the northwest corner of S. 29th Blvd. and SW 345th Avenue. (Goal 4)
- Complete design of new Booster Station at Water Park. (Goal 4)
- Construct new 12-inch water main along the route of S. 29th Blvd. to connect Laurel Woods with the city's water mains along Baseline Street. (Goal 4)



Site of
Reservoir/Pump
Station #2

BUDGET NARRATIVE

Fees from SDCs are dependent on new construction activity.

The 1.5-million-gallon water reservoir in Water Park has served the community since 1968. The Water Master Plan calls for construction of a second above ground reservoir of similar size in the future. The ASR facility supplements these above ground reservoirs and provides an emergency supply for multiple months if the City of Hillsboro's supply to Cornelius is abruptly severed.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 1,063,817	\$ 1,651,648	\$ 3,100,387	\$ 3,812,888	\$ 3,812,888	\$ 3,812,888
Interest	\$ 26,271	\$ 16,717	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
System Development Fees	\$ 561,561	\$ 1,432,022	\$ 1,036,528	\$ 626,971	\$ 626,971	\$ 626,971
TOTAL REVENUES	\$ 1,651,649	\$ 3,100,387	\$ 4,151,315	\$ 4,454,259	\$ 4,454,259	\$ 4,454,259

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Water Fund Transfer	\$ -	\$ -	\$ 715,000	\$ 855,540	\$ 855,540	\$ 855,540
TRANSFERS & ALLOCATIONS	\$ -	\$ -	\$ 715,000	\$ 855,540	\$ 855,540	\$ 855,540
Contingency*	\$ -	\$ -	\$ 3,436,315	\$ 3,598,719	\$ 3,598,719	\$ 3,598,719
Unappropriated	\$ 1,651,649	\$ 3,100,387	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,651,649	\$ 3,100,387	\$ 4,151,315	\$ 4,454,259	\$ 4,454,259	\$ 4,454,259

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Fixed Asset Sanitary Sewer

Mission Statement

Enterprise Fund assets must remain and become a part of the fixed assets of the enterprise fund under GASB 34 requirements. Depreciation for building and equipment maintenance and replacement costs must be funded by the Sanitary Sewer Operations Fund and expansion of lines must be funded from System Development Charges (SDCs) monies from new development. This fund will send SDC revenues for Sewers and make transfers to the Sewer Fund to fund major capital projects and the purchase of equipment. Because of the cost of these projects, large reserves may accrue over several fiscal years until the projects are completed.

Service Provided

This fund is used to implement the Sanitary Sewer System Master Plan.

Accomplishments 2021-2022

- No publicly-funded sanitary sewer projects were completed in this fiscal year.



Ginger St. Sewer – South Bridge

One of two sewer bridges constructed in Fall 2019 to carry wastewater from the growing southeast quadrant of the City to the Clean Water Services Forest Grove treatment plant.

Objectives 2022-2023

- As part of the S. 29th Blvd. project, extensions of the sanitary sewer system will be constructed in the area along the new S. 29th Blvd. corridor. (Goal 4)

BUDGET NARRATIVE

These SDCs are for local system improvements only. By agreement with Clean Water Services (CWS) and the seven large cities it serves, the cities are only responsible for sewer line capacity that is 12” or less in diameter. Most new lines in that size range are built as a part of the development process and funded by developers. New construction of larger portions of the collection system is effectively funded on a regional basis. The Ginger Street Sewer Upgrade Project is one of these regionally-funded projects.

Because the City’s system is currently in good condition, the only local Sanitary Sewer projects scheduled for the next few years involve replacement of sewer lines that experience significant on-going maintenance problems. This fund carries a substantial fund balance.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 1,277,038	\$ 1,338,195	\$ 1,439,063	\$ 1,483,861	\$ 1,483,861	\$ 1,483,861
Interest	\$ 26,590	\$ 10,156	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
System Development Fees	\$ 34,567	\$ 90,712	\$ 62,176	\$ 61,248	\$ 61,248	\$ 61,248
TOTAL REVENUES	\$ 1,338,195	\$ 1,439,063	\$ 1,510,839	\$ 1,554,709	\$ 1,554,709	\$ 1,554,709

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Sanitary Sewer Fund Transfer	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
TRANSFERS & ALLOCATIONS	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
Contingency*	\$ -	\$ -	\$ 1,510,839	\$ 1,474,709	\$ 1,474,709	\$ 1,474,709
Unappropriated	\$ 1,338,195	\$ 1,439,063	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,338,195	\$ 1,439,063	\$ 1,510,839	\$ 1,554,709	\$ 1,554,709	\$ 1,554,709

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

Fixed Asset Surface Water Management

Mission Statement

Enterprise Fund assets must remain and become a part of the fixed assets of the enterprise fund under GASB 34 requirements. Depreciation for building and equipment maintenance and replacement costs must be funded by the Surface Water Management Operations Fund and expansion of lines must be funded from System Development Charges (SDCs) monies from new development. This fund will receive SDC revenues for Storm Drains and make transfers to the Surface Water Management Fund to finance major capital projects and the purchase of equipment.

Service Provided

This fund is used to implement the Storm Drain System Master Plan.

Accomplishments 2021-2022

- No publicly-funded storm projects were completed in this fiscal year.



13th Avenue Swale

Constructed as part of the Baseline improvements, the 13th Ave. stormwater facility, which occupies a former unused right-of-way, treats most runoff from downtown Cornelius before it enters the Tualatin River.



Objectives 2022-2023

- No publicly-funded storm projects are planned for the next fiscal year.

REVENUE

Revenue for this fund comes from SDCs and fee-in-lieu payments from developers who are unable to treat stormwater run-off on their project sites.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 291,508	\$ 510,416	\$ 1,069,610	\$ 1,321,583	\$ 1,321,583	\$ 1,321,583
Interest	\$ 7,814	\$ 5,412	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
System Development Fees	\$ 214,002	\$ 556,586	\$ 422,232	\$ 254,508	\$ 254,508	\$ 254,508
TOTAL REVENUES	\$ 513,323	\$ 1,072,414	\$ 1,496,842	\$ 1,581,091	\$ 1,581,091	\$ 1,581,091

EXPENDITURE

Additional expenditures include payment of bonded debt for the East Baseline LID.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
East Baseline LID - Principal	\$ 2,596	\$ 2,596	\$ 2,596	\$ -	\$ -	\$ -
East Baseline Lid - Interest	\$ 311	\$ 208	\$ 104	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 2,906	\$ 2,803	\$ 2,700	\$ -	\$ -	\$ -
Contingency*	\$ -	\$ -	\$ 1,494,142	\$ 1,581,091	\$ 1,581,091	\$ 1,581,091
Unappropriated	\$ 510,417	\$ 1,069,610	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 513,323	\$ 1,072,413	\$ 1,496,842	\$ 1,581,091	\$ 1,581,091	\$ 1,581,091

Parks System Development Charge

Mission Statement

Provide capital assets for safe and enjoyable parks and pathways for Cornelius residents, businesses and visitors.

Service Provided

This fund is used to acquire and improve land, and design and construct physical park facilities.



Water Park Off-Leash Area

Accomplishments 2021-2022

- Initiated design of the Laurel Wood Pedestrian Bridge.
- Installation of two wildlife viewfinders on Laurel Woods trail.
- Completed the Harleman Park Tennis/Pickleball Courts

Objectives 2022-2023

- Design of the Laurel Woods Pedestrian Bridge. (Goal 4)

REVENUE

Revenue comes from Parks SDC fees collected at the time of new development and from interest on accumulated capital. The City will also be applying for a grant from the Oregon Parks and Recreation Department's Local Government Grants Program to assist with funding the Laurel Woods Bridge.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 843,000	\$ 1,120,621	\$ 1,754,870	\$ 1,767,204	\$ 1,767,204	\$ 1,767,204
Interest	\$ 19,997	\$ 10,148	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
System Development Fees	\$ 270,991	\$ 659,141	\$ 1,194,057	\$ 1,180,344	\$ 1,180,344	\$ 1,180,344
TOTAL REVENUES	\$ 1,133,987	\$ 1,789,909	\$ 2,957,927	\$ 2,956,548	\$ 2,956,548	\$ 2,956,548

EXPENDITURES

Funds are being transferred to the General Fund for Parks department projects that can utilize SDC funds.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
General Fund Transfer	\$ 13,366	\$ 35,039	\$ 1,337,805	\$ 128,260	\$ 128,260	\$ 128,260
TRANSFERS & ALLOCATIONS	\$ 13,366	\$ 35,039	\$ 1,337,805	\$ 128,260	\$ 128,260	\$ 128,260
Contingency*	\$ -	\$ -	\$ 1,620,122	\$ 2,828,288	\$ 2,828,288	\$ 2,828,288
Unappropriated	\$ 1,120,622	\$ 1,754,870	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,133,988	\$ 1,789,909	\$ 2,957,927	\$ 2,956,548	\$ 2,956,548	\$ 2,956,548

Traffic Development

Mission Statement

This capital improvement fund exists to build new, reconstruct and increase the safe capacity of streets, sidewalks, signals and bridges within the City of Cornelius.

Service Provided

The Transportation Development Tax (TDT) is a system development charge paid by new development that allows the City to add capacity to the transportation system infrastructure. It helps provide incentive for economic development and ensure safe, dependable, and attractive streets necessary to serve additional traffic generated by development.

Key services are the design and construction of transportation infrastructure improvements within the city. The collection and expenditure of the TDT is regulated by Washington County ordinance adopted by the voters in the County at the General Election in November 2008. TDT may be used as a primary source of funding for a transportation capital project or as local match for federal, state or county grants for high priority transportation capital projects. Money in this fund is required to be spent on transportation capital improvements only.

Accomplishments 2021-2022

- Design of Phase 1 (Laurel Woods to 345th) of the S. 29th Blvd. Project.

Objectives 2022-2023

- Construction of Phase 1 of the S. 29th Blvd. Project.
- Design of Phase 2 of the S. 29th Blvd. Project.
- Construction of the Davis/N. 19th mini-roundabout and reconstruction of Davis Street from 19th to the Fred Meyer parking lot as a City collector street. The project is funded by TDT and CDBG funds.
- Design and construction of the S. 4th and S. 20th Avenue sidewalk infill project. The project is funded by TDT and CDBG funds.
- Design and construction of the N. Davis (13th to 14th) sidewalk and street reconstruction project. The project is funded by TDT and CDBG funds.
- Design and construction of the S. 12th Blvd. Pedestrian Corridor project. The project is funded by TDT and CDBG funds.



Mini-Roundabouts

Mini-roundabouts are a less costly and safer alternative for intersections than traffic signals or four-way stop signs. This roundabout was the first built in Cornelius at S. 29th and Kodiak Street in Laurel Woods. Additional mini-roundabouts are being designed for N. 19th/Davis and S. 29th/Dogwood.

BUDGET NARRATIVE

The primary revenue source for this fund is the Transportation Development Tax (TDT) paid at the time of new development in Cornelius. TDT revenue is expected to grow with the influx of new development brought to the City by the southeast UGB expansion.

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Net Working Capital	\$ 787,138	\$ 1,864,299	\$ 4,305,499	\$ 5,810,642	\$ 5,810,642	\$ 5,810,642
Interest	\$ 24,664	\$ 21,924	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
System Development Fees	\$ 1,110,851	\$ 2,512,936	\$ 2,522,301	\$ 2,086,473	\$ 2,086,473	\$ 2,086,473
TOTAL REVENUES	\$ 1,922,653	\$ 4,399,159	\$ 6,845,800	\$ 7,915,115	\$ 7,915,115	\$ 7,915,115

Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Street Fund Transfer	\$ 58,353	\$ 93,660	\$ 1,996,500	\$ 3,521,500	\$ 3,521,500	\$ 3,521,500
TRANSFERS & ALLOCATIONS	\$ 58,353	\$ 93,660	\$ 1,996,500	\$ 3,521,500	\$ 3,521,500	\$ 3,521,500
Contingency*	\$ -	\$ -	\$ 4,849,300	\$ 4,393,615	\$ 4,393,615	\$ 4,393,615
Unappropriated	\$ 1,864,300	\$ 4,305,499	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,922,653	\$ 4,399,159	\$ 6,845,800	\$ 7,915,115	\$ 7,915,115	\$ 7,915,115

*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

CITY OF CORNELIUS

20-YEAR CAPITAL IMPROVEMENT PROGRAM Fiscal Year 2023



FY 2023

20-YEAR CAPITAL IMPROVEMENT PROGRAM

March 2022

Honorable Mayor and City Councilors:

I am pleased to present the City's cumulative 20-year Capital Improvement Program (CIP). This document is intended to serve as a financial planning tool that can assist in the annual budgeting process. It identifies capital needs and provides a method for long-range financial planning considerations; such as the potential need for future borrowing and specialized revenue streams.

The CIP is organized as follows:

- Following this introduction is a summary of the 20-year plan.
- Individual sections are organized by Fund with individual project request sheets. The project request sheets provide information as to the project description, source of the specific request, project location, estimated cost, estimated project year(s) and proposed source of revenue. Projects are a mix of growth-driven, vehicle/equipment (often deferred) and opportunity (e.g. fund-raising, grants, etc.).
- The Appendix section consists of the Major Equipment and Vehicle Replacement schedules.

The CIP will be updated annually and presented to the Budget Committee with the annual operating budget for the City.

We believe this document and process will provide a much clearer vision and tool for all of you, and the public, to match the City's plans with its operational capacity in order to achieve the ambitious goals we set for ourselves.

The staff has worked diligently to include the CIP in this year's budget calendar. The overall budget process was enhanced and facilitated by the more complete CIP.

Sincerely,



Rob Drake
City Manager

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PG#	PROJECT #	PROJECT DESCRIPTION	Prior Years	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 yrs 2027-2032	10-15 yrs 2032-2037	15-20 yrs 2037-2042	CIP TOTAL	FUNDING SOURCE
01-COMMUNITY DEVELOPMENT DEPARTMENT													
32	*EQUP.001	Equipment Replacement	-	12,000	-	-	-	-	-	-	-	12,000	General Fund
01-COMMUNITY DEVELOPMENT DEPARTMENT TOTAL =			-	12,000	-	-	-	-	-	-	-	12,000	
01-FIRE DEPARTMENT													
32	*EQUP.001	Equipment Replacement	-	-	-	10,000	-	-	62,000	-	-	72,000	General Fund
33	*VHCL.001	Vehicle Replacement	-	-	350,000	-	-	550,000	550,000	500,000	-	1,950,000	General Fund
01-FIRE DEPARTMENT TOTAL =			-	-	350,000	10,000	-	550,000	612,000	500,000	-	2,022,000	
01-PARKS DEPARTMENT													
1	GFPK.003	Dogwood Park Expansion	-	-	-	400,000	-	-	-	-	-	400,000	Parks SDC/Grants
2	GFPK.004	Laurel Woods Pedestrian Bridge	60,000	128,260	852,320	-	-	-	-	-	-	1,040,580	Parks SDC/Grants
3	GFPK.005	Park Signage	20,000	20,000	-	-	-	-	-	-	-	40,000	General Fund
4	GFPK.006	Parks Department Truck	-	35,000	-	-	-	-	-	-	-	35,000	General Fund
31	*PWKS.006	Garbage Can Containers	11,550	11,550	-	-	-	-	-	-	-	23,100	General Fund
32	*EQUP.001	Equipment Replacement	-	5,000	-	-	-	5,200	5,600	71,700	-	87,500	General Fund
33	*VHCL.001	Vehicle Replacement	-	-	-	-	-	15,000	-	-	-	15,000	General Fund
01-PARKS DEPARTMENT TOTAL =			91,550	199,810	852,320	400,000.00	-	20,200	5,600	71,700	-	1,641,180	
01-OTHER GENERAL FUND (Facility related projects)													
5	GFTR.006	City Hall Upgrades	-	-	175,000	-	-	-	-	-	-	175,000	General Fund
6	GFTR.007	City Hall Campus Security Upgrade	35,000	10,000	10,000	10,000	10,000	-	-	-	-	75,000	General Fund
7	*GFTR.008	LED Lighting Retrofit Public Safety & Kodiak	72,500	14,500	-	-	-	-	-	-	-	87,000	General Fund
8	GFTR.009	Public Safety Building Elevator Modernization	-	25,000	30,000	30,000	30,000	35,000	-	-	-	150,000	General Fund
29	*PWKS.001	Kodiak Covered Storage Bins	-	5,000	5,000	5,000	5,000	-	-	-	-	20,000	General Fund
30	*PWKS.003	Kodiak Carpet Replacement	2,400	1,000	1,000	1,000	-	-	-	-	-	5,400	General Fund
32	*EQUP.001	Equipment Replacement	-	-	-	-	-	-	5,000	-	-	5,000	General Fund
33	*VHCL.001	Vehicle Replacement	-	-	-	9,000	-	-	-	-	-	9,000	General Fund
01-OTHER TOTAL =			109,900	55,500	221,000	55,000	45,000	35,000	5,000	-	-	526,400	
01 - GENERAL FUND TOTAL =			201,450	267,310	1,423,320	465,000	45,000	605,200	622,600	571,700	-	4,201,580	
04-STORM DRAIN DEPARTMENT													
7	*GFTR.008	LED Lighting Retrofit Public Safety & Kodiak	-	14,500	-	-	-	-	-	-	-	14,500	Storm Drain Fund
9	*GFTR.010	Kodiak HVAC Replacement	-	13,750	-	-	-	-	-	-	-	13,750	Storm Drain Fund
10	STRM.004	Phase 5 Storm Sewer Upgrades	-	-	-	25,000	-	-	-	-	-	25,000	Storm Drain Fund
11	STRM.005	Phase 6 Storm Sewer Upgrades	-	-	-	-	25,000	-	-	-	-	25,000	Storm Drain Fund
12	STRM.006	Water Quality Facility Rehabilitation	20,000	60,000	40,000	40,000	40,000	50,000	300,000	400,000	-	950,000	Storm Drain Fund
13	STRM.007	Water Quality Manhole	31,000	30,000	30,000	30,000	30,000	30,000	-	-	-	181,000	Storm Drain Fund
29	*PWKS.001	Kodiak Covered Storage Bins	-	5,000	5,000	5,000	5,000	-	-	-	-	20,000	Storm Drain Fund
30	*PWKS.003	Kodiak Carpet Replacement	2,400	1,000	1,000	1,000	-	-	-	-	-	5,400	Storm Drain Fund
32	*EQUP.001	Equipment Replacement	-	5,000	-	5,000	-	5,200	28,600	57,950	-	101,750	Storm Drain Fund
33	*VHCL.001	Vehicle Replacement	-	-	8,750	35,250	8,750	-	-	-	-	52,750	Storm Drain Fund
04-STORM DRAIN FUND TOTAL =			53,400	129,250	84,750	141,250	108,750	85,200	328,600	457,950	-	1,389,150	

PG#	PROJECT #	PROJECT DESCRIPTION	Prior Years	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 yrs 2027-2032	10-15 yrs 2032-2037	15-20 yrs 2037-2042	CIP TOTAL	FUNDING SOURCE
05-WATER DEPARTMENT													
7	*GFTR.008	LED Lighting Retrofit Public Safety & Kodiak	-	14,500	-	-	-	-	-	-	-	14,500	Water Fund
9	*GFTR.010	Kodiak HVAC Replacement	-	13,750	-	-	-	-	-	-	-	13,750	Water Fund
14	WTR.003	29th Blvd Water Main (Baseline to Laurel Woods)	-	492,000	-	-	-	-	-	-	-	492,000	Water-FA
15	WTR.005	Phase 5 Water Main Upgrades	-	-	20,000	455,000	-	-	-	-	-	475,000	Water Fund/Water-FA
16	WTR.006	Phase 6 Water Main Upgrades	-	-	-	50,000	425,000	-	-	-	-	475,000	Water Fund/Water-FA
17	WTR.007	Booster Station Upgrade	200,000	277,080	1,800,000	-	-	-	-	-	-	2,277,080	Water Fund/Water-FA
18	WTR.008	Reservoir #2	-	200,000	200,000	200,000	200,000	-	5,400,000	-	-	6,200,000	Water-FA
29	*PWKS.001	Kodiak Covered Storage Bins	-	5,000	5,000	5,000	5,000	-	-	-	-	20,000	Water Fund
30	*PWKS.003	Kodiak Carpet Replacement	2,400	1,000	1,000	1,000	-	-	-	-	-	5,400	Water Fund
32	*EQUP.001	Equipment Replacement	-	5,000	-	-	-	5,200	28,600	55,250	-	94,050	Water Fund
33	*VHCL.001	Vehicle Replacement	-	-	103,750	260,250	8,750	15,000	85,000	-	-	472,750	Water Fund
05-WATER FUND TOTAL =			202,400	1,008,330	2,129,750	971,250	638,750	20,200	5,513,600	55,250	-	10,539,530	
06-SANITARY SEWER DEPARTMENT													
7	*GFTR.008	LED Lighting Retrofit Public Safety & Kodiak	-	14,500	-	-	-	-	-	-	-	14,500	Sewer Fund
9	*GFTR.010	Kodiak HVAC Replacement	-	13,750	-	-	-	-	-	-	-	13,750	Sewer Fund
19	SWR.002	Sanitary Sewer Master Plan Update	-	-	-	204,000	-	-	-	-	-	204,000	Sewer Fund/Sewer-FA
20	SWR.003	Ginger / Fawn Alley Sanitary Sewer Upgrade	-	-	24,480	204,000	-	-	-	-	-	228,480	Sewer Fund
21	SWR.004	Fawn Street Sanitary Sewer Replacement	-	-	11,587	96,560	-	-	-	-	-	108,147	Sewer Fund
22	SWR.005	S 29th Blvd Sanitary Sewer Extensions	-	80,000	-	-	-	-	-	-	-	80,000	Sewer Fund
29	*PWKS.001	Kodiak Covered Storage Bins	-	5,000	5,000	5,000	5,000	-	-	-	-	20,000	Sewer Fund
30	*PWKS.003	Kodiak Carpet Replacement	2,400	1,000	1,000	1,000	-	-	-	-	-	5,400	Sewer Fund
32	*EQUP.001	Equipment Replacement	-	5,000	-	5,000	-	5,200	53,600	55,250	-	124,050	Sewer Fund
33	*VHCL.001	Vehicle Replacement	-	500,000	258,750	155,250	8,750	35,000	300,000	-	-	1,257,750	Sewer Fund
06-SANITARY SEWER FUND TOTAL =			2,400	619,250	300,817	670,810	13,750	40,200	353,600	55,250	-	2,056,077	
07-STREET DEPARTMENT													
7	*GFTR.008	LED Lighting Retrofit Public Safety & Kodiak	-	14,500	-	-	-	-	-	-	-	14,500	Street Fund
9	*GFTR.010	Kodiak HVAC Replacement	-	13,750	-	-	-	-	-	-	-	13,750	Street Fund
23	STRT.001	S 4th & S 20th Ave Sidewalk Connection	-	375,000	-	-	-	-	-	-	-	375,000	TDT Fund/Grants
24	STRT.002	N Davis Pedestrian Improvement Project	-	240,000	-	-	-	-	-	-	-	240,000	TDT Fund/Grants
25	STRT.003	N 19th/Davis Mini Roundabout	-	1,250,000	-	-	-	-	-	-	-	1,250,000	TDT Fund/Grants
26	STRT.004	Flashing School Zone Speed Signs	-	50,000	20,000	-	-	-	-	-	-	70,000	Street Fund
27	STRT.005	S 12th Ave Pedestrian Corridor	-	60,000	475,000	-	-	-	-	-	-	535,000	Street Fund/Grants
28	TDT.001	S 29th Blvd (Laurel Woods to 345th)	320,865	2,121,500	1,000,000	-	-	-	-	-	-	3,442,365	TDT Fund
29	*PWKS.001	Kodiak Covered Storage Bins	-	5,000	5,000	5,000	5,000	-	-	-	-	20,000	Street Fund
30	*PWKS.003	Kodiak Carpet Replacement	2,400	1,000	1,000	1,000	-	-	-	-	-	5,400	Street Fund
31	*PWKS.006	Garbage Can Containers	16,550	16,550	-	-	-	-	-	-	-	33,100	Street Fund
32	*EQUP.001	Equipment Replacement	-	5,000	-	-	-	15,200	77,600	57,950	-	155,750	Street Fund
33	*VHCL.001	Vehicle Replacement	-	-	8,750	35,250	8,750	-	35,000	-	-	87,750	Street Fund
07-STREET FUND TOTAL =			339,815	4,152,300	1,509,750	41,250	13,750	15,200	112,600	57,950	-	6,242,615	
CAPITAL IMPROVEMENT PROGRAM TOTAL =			799,465	6,176,440	5,448,387	2,289,560	820,000	766,000	6,931,000	1,198,100	-	24,428,952	

* - Projects funded by multiple funds

34 Appendix A - Equipment Replacement Schedule

35 Appendix B - Vehicle Replacement Schedule

GFPK.003 - DOGWOOD PARK EXPANSION

PROJECT SUMMARY

Fund / Department: General Fund - Parks	2022-2023 Budget Amt: -	Project Start Year: 2024-2025
	Total Project Cost Amt: 400,000	Project Completion Year: 2024-2025

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Future expansion of the park which may include a baseball/soccer field, covered picnic shelter, sidewalks and play equipment.

The Budget Impact of this Project:

This project will use Parks SDC funds and possible grant funding.



FINANCIAL INFORMATION

Expenditures	Prior Year	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
	Expenditure						2027-2032	2032-2037	2037-2042	
Dogwood Park expansion				400,000						400,000
Total Expenditures	-	-	-	400,000	-	-	-	-	-	400,000
Revenue (Funding Source)	Prior Year	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
	Revenues						2027-2032	2032-2037	2037-2042	
Parks System Development Charges / Grants				400,000						400,000
Total Funding Sources	-	-	-	400,000	-	-	-	-	-	400,000

GFPK.004 - LAUREL WOODS PEDESTRIAN BRIDGE

PROJECT SUMMARY

Fund / Department: General Fund - Parks	2022-2023 Budget Amt: 128,260	Project Start Year: 2019-2020
	Total Project Cost Amt: 1,040,580	Project Completion Year: 2023-2024

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Using Park SDC funds and Grants the City will build a pedestrian bridge over a Tualatin River tributary that connects a .09 mile walking trail to a new 6.5-acre community park in the Laurel Woods subdivision.

The Budget Impact of this Project:

This project will use Park SDC funds and possible grant funding. The initial \$38,156 of preliminary engineering costs were funded with a Metro Greenspaces grant. Thru FY 2021-22, approximately \$60,000 for preliminary engineering will be spent.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Preliminary Engineering	60,000									60,000
Final Engineering & Permitting		128,260								128,260
Construction			852,320							852,320
										-
										-
Total Expenditures	60,000	128,260	852,320	-	-	-	-	-	-	1,040,580
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Metro Grant	38,156									38,156
Parks System Development Charges	21,844	128,260	852,320							1,002,424
										-
										-
Total Funding Sources	60,000	128,260	852,320	-	-	-	-	-	-	1,040,580

GFPK.005 - PARK SIGNAGE

PROJECT SUMMARY

Fund / Department: General Fund - Parks	2022-2023 Budget Amt: 20,000	Project Start Year: 2021-2022
	Total Project Cost Amt: 40,000	Project Completion Year: 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Install new park entrance signs. City is starting a new branding project. These signs will reflect the new branding and give each park a canvas to have the park address, amenities/park information. This project will help citizens and emergency services identify each park. Each sign is expected to cost \$2,000 each for materials and labor.

The Budget Impact of this Project:

This project will be a reduction in the Park Fund and will benefit the citizens, park users and emergency services.



FINANCIAL INFORMATION

Expenditures	Prior Year	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
	Expenditure						2027-2032	2032-2037	2037-2042	
Purchase of Signs	20,000	20,000								40,000
Total Expenditures	20,000	20,000	-	-	-	-	-	-	-	40,000
Revenue (Funding Source)	Prior Year	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
	Revenues						2027-2032	2032-2037	2037-2042	
General Fund	20,000	20,000								40,000
Total Funding Sources	20,000	20,000	-	-	-	-	-	-	-	40,000

GFPK.006 - PARK DEPARTMENT TRUCK

PROJECT SUMMARY

Fund / Department: General Fund - Parks

2022-2023 Budget Amt: 35,000

Project Start Year: 2022-2023

Total Project Cost Amt: 35,000

Project Completion Year: 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Purchase new pick up truck to support new Parks FTE. Needed to transport employee, tools and equipment to and from parks in order to complete maintenance tasks.

The Budget Impact of this Project:

This will result in a one time expenditure to the General Fund - Parks.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Purchase of Pickup		35,000								35,000
										-
										-
										-
Total Expenditures	-	35,000	-	-	-	-	-	-	-	35,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund		35,000								35,000
										-
										-
Total Funding Sources	-	35,000	-	-	-	-	-	-	-	35,000

GFTR.006 - CITY HALL UPGRADES

PROJECT SUMMARY

Fund / Department: Internal Services Fund - Facilities	2022-2023 Budget Amt: -	Project Start Year: 2023-2024
	Total Project Cost Amt: 175,000	Project Completion Year: 2023-2024

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

This project would replace the roof, siding and windows at the civic center building.

The Budget Impact of this Project:

This project will save the costs of future repairs. These funds are budgeted in the Internal Services Fund, with the funds being transferred from the General Fund to cover the expenses.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Replace roof, siding and windows			175,000							175,000
Total Expenditures	-	-	175,000	-	-	-	-	-	-	175,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund			175,000							175,000
Total Funding Sources	-	-	175,000	-	-	-	-	-	-	175,000

GFTR.007 - CITY HALL CAMPUS SECURITY UPGRADES

PROJECT SUMMARY

Fund / Department: Internal Services Fund - Facilities	2022-2023 Budget Amt: 10,000	Project Start Year: 2020-2021
	Total Project Cost Amt: 75,000	Project Completion Year: 2025-2026

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

With the growth of the city campus there is a need for expanding video security to cover all areas of the city complex. The existing system was installed in 2003, new technology requires an updated software and upgrading cameras as they are replaced. This will be an ongoing project to maintain campus security.

The Budget Impact of this Project:

These funds are budgeted in the Internal Services Fund - Facilities, but will be transferred from the General Fund through cost allocation. \$15,000 was budgeted in prior years.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Update security software and begin replacing cameras	35,000	10,000	10,000	10,000	10,000					75,000
Total Expenditures	35,000	10,000	10,000	10,000	10,000	-	-	-	-	75,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund	35,000	10,000	10,000	10,000	10,000					75,000
Total Funding Sources	35,000	10,000	10,000	10,000	10,000	-	-	-	-	75,000

GFTR.008 - LED LIGHTING RETROFIT PUBLIC SAFETY & KODIAK

PROJECT SUMMARY

Fund / Department: General - Storm - Water - Sewer - Street	2022-2023 Budget Amt: 72,500	Project Start Year: 2021-2022
	Total Project Cost Amt: 145,000	Project Completion Year: 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Retro fit existing fluorescent lighting with LED lighting. Expenditures for the Public Safety building will come from the General Fund. Expenditures for the Kodiak building will come from multiple funds.

The Budget Impact of this Project:

Approximately 25% of the total project will be reimbursed by Energy Trust of Oregon (ETO) with an estimated 4-6 year payback through energy savings.



FINANCIAL INFORMATION

Expenditures		Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
	LED Retro fit	72,500	72,500								145,000
											-
											-
											-
											-
											-
											-
	Total Expenditures	72,500	72,500	-	-	-	-	-	-	-	145,000
Revenue (Funding Source)		Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
	General Fund	72,500	14,500								87,000
	Storm Drain Fund		14,500								14,500
	Water Fund		14,500								14,500
	Sanitary Sewer Fund		14,500								14,500
	Street Fund		14,500								14,500
	Total Funding Sources	72,500	72,500	-	-	-	-	-	-	-	145,000

GFTR.009 - PUBLIC SAFETY BUILDING ELEVATOR MODERNIZATION

PROJECT SUMMARY

Fund / Department: Internal Services Fund - Facilities

2022-2023 Budget Amt: 25,000

Project Start Year: 2022-2023

Total Project Cost Amt: 150,000

Project Completion Year: 2026-2027

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Public Safety Building elevator is 26 years old. Each year repairs are needed, some are accomplished during annual maintenance and some or more extensive. Parts availability is becoming more and more difficult. It is recommended retrofitting this unit is needed to assure reliability and avert long down-time.

The Budget Impact of this Project:

This project will cost a significant amount of funds from the General Fund. These funds are budgeted in the Internal Services Fund - Facilities, with the funds being transferred from the General Fund to cover the expenses.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Elevator Retrofit		25,000	30,000	30,000	30,000	35,000				150,000
										-
										-
										-
Total Expenditures	-	25,000	30,000	30,000	30,000	35,000	-	-	-	150,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund		25,000	30,000	30,000	30,000	35,000				150,000
										-
										-
Total Funding Sources	-	25,000	30,000	30,000	30,000	35,000	-	-	-	150,000

GFTR.010 - KODIAK HVAC REPLACEMENT

PROJECT SUMMARY

Fund / Department: Storm - Water - Sewer - Street	2022-2023 Budget Amt: 55,000	Project Start Year: 2022-2023
	Total Project Cost Amt: 55,000	Project Completion Year: 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Replace Kodiak (Public Works & Community Development) heating and air conditioning (HVAC) exterior unit. This unit is 22 years old and is failing. We have had to repair this unit a couple times in the past few years and parts are becoming extinct. This unit provides the building cooling for about 20 employees.

The Budget Impact of this Project:

The expense will be budgeted in Internal Services Fund - Facilities, with funds being transferred in from the Enterprise/Utility funds.



FINANCIAL INFORMATION

Expenditures	Prior Year	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
	Expenditure						2027-2032	2032-2037	2037-2042	
HVAC unit		55,000								55,000
										-
										-
										-
										-
Total Expenditures	-	55,000	-	-	-	-	-	-	-	55,000
Revenue (Funding Source)	Prior Year	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
	Revenues						2027-2032	2032-2037	2037-2042	
Storm Drain Fund		13,750								13,750
Water Fund		13,750								13,750
Sanitary Sewer Fund		13,750								13,750
Street Fund		13,750								13,750
Total Funding Sources	-	55,000	-	-	-	-	-	-	-	55,000

STRM.004 - PHASE 5 STORM SEWER UPGRADES

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2022-2023 Budget Amt:

Project Start Year: 2024-2025

Total Project Cost Amt: 25,000

Project Completion Year: 2024-2025

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Replace substandard catch basins with sump catch basins and install manholes at unstructured junctions in areas of water system upgrades. This project is proposed to be done in conjunction with the Phase 5 Water Main upgrades.

The Budget Impact of this Project:

This is a one-time expense, which is funded through prior year savings.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Construction				25,000						25,000
										-
										-
										-
Total Expenditures	-	-	-	25,000	-	-	-	-	-	25,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Storm Drain Fund				25,000						25,000
										-
										-
Total Funding Sources	-	-	-	25,000	-	-	-	-	-	25,000

STRM.005 - PHASE 6 STORM SEWER UPGRADES

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2022-2023 Budget Amt:

Project Start Year: 2025-2026

Total Project Cost Amt: 25,000

Project Completion Year: 2025-2026

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Replace substandard catch basins with sump catch basins and install manholes at unstructured junctions in areas of water system upgrades. This project is proposed to be done in conjunction with the Phase 6 Water Main upgrades.

The Budget Impact of this Project:

This is a one-time expense, which is funded through prior year savings.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Construction					25,000					25,000
										-
										-
										-
Total Expenditures	-	-	-	-	25,000	-	-	-	-	25,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Storm Drain Fund					25,000					25,000
										-
										-
Total Funding Sources	-	-	-	-	25,000	-	-	-	-	25,000

STRM.006 - WATER QUALITY FACILITY REHABILITATION

PROJECT SUMMARY

Fund / Department: Storm Drain Fund

2022-2023 Budget Amt: 60,000

Project Start Year: 2020-2021

Total Project Cost Amt: 950,000

Project Completion Year: ongoing

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

On-going rehab of existing water quality facilities per CWS standards. Clear, grub and replant facilities that are now over grown, silted in and/or no longer functioning efficiently. This will also cover costs of repairs to walls, fences and other associated structures that fail or come to end of life.

The Budget Impact of this Project:

This project reduces maintenance cost and improves water quality to our streams and rivers.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Water Quality Facility Rehab Projects	20,000	60,000	40,000	40,000	40,000	50,000	300,000	400,000		950,000
										-
										-
										-
Total Expenditures	20,000	60,000	40,000	40,000	40,000	50,000	300,000	400,000	-	950,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Storm Drain Fund	20,000	60,000	40,000	40,000	40,000	50,000	300,000	400,000		950,000
										-
										-
Total Funding Sources	20,000	60,000	40,000	40,000	40,000	50,000	300,000	400,000	-	950,000

STRM.007 - WATER QUALITY MANHOLES

PROJECT SUMMARY

Fund / Department: Storm Drain Fund	2022-2023 Budget Amt: 17,000	Project Start Year: 2020-2021
	Total Project Cost Amt: 165,000	Project Completion Year: ongoing

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Install Water Quality Manholes (WQMH) prior to existing Water Quality Facilities (WQF) to improve performance of the Storm Drain system. WQMH's help separate debris, garbage and oils from entering WQF's further improving the water quality we discharge into our streams and rivers.

The Budget Impact of this Project:

WQMH's help lower maintenance costs in WQF's and help improve water quality for all. Funding is from the Storm Drain fees.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Water Quality Manholes	31,000	30,000	30,000	30,000	30,000	30,000				181,000
Total Expenditures	31,000	30,000	30,000	30,000	30,000	30,000	-	-	-	181,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Storm Drain Fund	31,000	30,000	30,000	30,000	30,000	30,000				181,000
Total Funding Sources	31,000	30,000	30,000	30,000	30,000	30,000	-	-	-	181,000

WTR.003 - S. 29TH BLVD WATER MAIN (BASELINE TO LAUREL WOODS)

PROJECT SUMMARY

Fund / Department: Water Fund **2022-2023 Budget Amt:** 492,000 **Project Start Year:** 2022-2023
Total Project Cost Amt: 492,000 **Project Completion Year:** 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

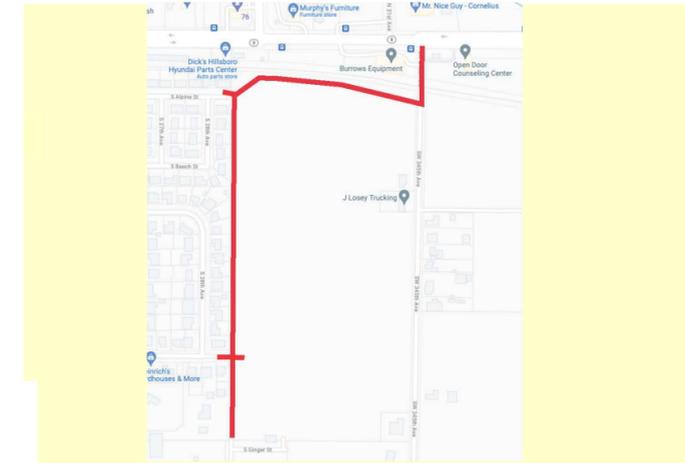
PROJECT DETAILS

Detailed Description of Project:

Construct a 12" water main along the new 29th Ave collector street south of Baseline. This project will be done in conjunction with the S 29th Ave Street project. This project will be funded through Water System Development Charges.

The Budget Impact of this Project:

This will reduce the available funds in the Fixed Asset - Water Fund (#13)



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Construction		492,000								492,000
Total Expenditures	-	492,000	-	-	-	-	-	-	-	492,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Fixed Asset - Water Fund		492,000								492,000
Total Funding Sources	-	492,000	-	-	-	-	-	-	-	492,000

WTR.005 - PHASE 5 WATER MAIN UPGRADES

PROJECT SUMMARY

Fund / Department: Water Fund	2022-2023 Budget Amt: -	Project Start Year: 2023-2024
	Total Project Cost Amt: 475,000	Project Completion Year: 2024-2025

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

This is year 5 of a multi-year project to replace corroded steel and undersized water mains in the City.

The Budget Impact of this Project:

Replacing the substandard and deteriorating steel water mains saves significant water loss and reduces the City's maintenance costs. Project assumes some funding from System Development Charges because system upgrades improve capacity.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Survey			20,000							20,000
Construction				455,000						455,000
										-
										-
Total Expenditures	-	-	20,000	455,000	-	-	-	-	-	475,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Water Fund			20,000	405,000						425,000
Fixed Assets - Water Fund				50,000						50,000
										-
										-
Total Funding Sources	-	-	20,000	455,000	-	-	-	-	-	475,000

WTR.006 - PHASE 6 WATER MAIN UPGRADES

PROJECT SUMMARY

Fund / Department: Water Fund	2022-2023 Budget Amt: -	Project Start Year: 2024-2025
	Total Project Cost Amt: 475,000	Project Completion Year: 2025-2026

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

This is year 6 of a multi-year project to replace corroded steel and undersized water mains in the City.

The Budget Impact of this Project:

Replacing the substandard and deteriorating steel water mains saves significant water loss and reduces the City's maintenance costs. Project assumes some funding from System Development Charges because system upgrades improve capacity.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Survey and engineering				50,000						50,000
Construction					425,000					425,000
										-
										-
										-
Total Expenditures	-	-	-	50,000	425,000	-	-	-	-	475,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Water Fund				50,000	375,000					425,000
Fixed Assets - Water Fund					50,000					50,000
										-
										-
Total Funding Sources	-	-	-	50,000	425,000	-	-	-	-	475,000

WTR.007 - BOOSTER STATION UPGRADE

PROJECT SUMMARY

Fund / Department: Water Fund	2022-2023 Budget Amt: 277,080	Project Start Year: 2021-2022
	Total Project Cost Amt: 2,277,080	Project Completion Year: 2023-2024

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

The current booster station in Water Park was constructed in 1969 and is outdated and nearing its end-of-life. This project will design and construct a new, seismic resilient booster pump station at that incorporates modern technology and is compliant with current building codes.

The Budget Impact of this Project:

This will reduce the available funds in the Water Fund and the Fixed Asset - Water Fund (#13).



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Engineering Construction	200,000	277,080	1,800,000							477,080 1,800,000 - - -
Total Expenditures	200,000	277,080	1,800,000	-	-	-	-	-	-	2,277,080
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Water Fund	100,000	138,540	900,000							1,138,540
Fixed Assets - Water Fund	100,000	138,540	900,000							1,138,540 - -
Total Funding Sources	200,000	277,080	1,800,000	-	-	-	-	-	-	2,277,080

WTR.008 - RESERVOIR #2

PROJECT SUMMARY

Fund / Department: Water Fund **2022-2023 Budget Amt:** 200,000 **Project Start Year:** 2022-2023
Total Project Cost Amt: 6,200,000 **Project Completion Year:** 2031-2032

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Purchase land and install second 1.5M gallon reservoir & booster pump station as called for in Water Master Plan. Site is located at S. 29th Blvd. and SW 345th Avenue.



The Budget Impact of this Project:

A second reservoir will eventually be needed to provide the required storage volume for new and future population growth. Land purchase is assumed to occur over a multi-year period.

FINANCIAL INFORMATION

Expenditures		Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
	Land Purchase		200,000	200,000	200,000	200,000					800,000
	Engineering							700,000			700,000
	Construction							4,700,000			4,700,000
											-
											-
Total Expenditures		-	200,000	200,000	200,000	200,000	-	5,400,000	-	-	6,200,000
Revenue (Funding Source)		Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
	Fixed Assets - Water Fund		200,000	200,000	200,000	200,000		5,400,000			6,200,000
											-
											-
											-
Total Funding Sources		-	200,000	200,000	200,000	200,000	-	5,400,000	-	-	6,200,000

SWR.002 - SANITARY SEWER MASTER PLAN UPDATE

PROJECT SUMMARY

Fund / Department: Sanitary Sewer Fund	2022-2023 Budget Amt: -	Project Start Year: 2024-2025
	Total Project Cost Amt: 204,000	Project Completion Year: 2024-2025

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

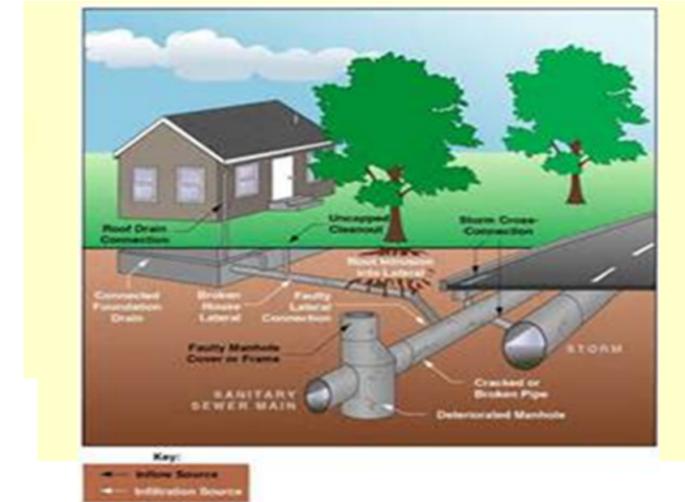
PROJECT DETAILS

Detailed Description of Project:

Update the 2003 Sanitary Sewer master plan. An updated master plan allows the City to make informed decisions regarding where Sanitary Sewer funding should be spent.

The Budget Impact of this Project:

50% of the expenses will come from System Development Charges, which will reduce the funds available in the Fixed Asset - Sanitary Sewer Fund (#14).



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Planning				204,000						204,000
Total Expenditures	-	-	-	204,000	-	-	-	-	-	204,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Sanitary Sewer Fund				102,000						102,000
Fixed Asset - Sanitary Sewer Fund				102,000						102,000
Total Funding Sources	-	-	-	204,000	-	-	-	-	-	204,000

SWR.003 - GINGER/FAWN ALLEY SANITARY SEWER UPGRADE (8TH TO 10TH)

PROJECT SUMMARY

Fund / Department: Sanitary Sewer Fund	2022-2023 Budget Amt: -	Project Start Year: 2023-2024
	Total Project Cost Amt: 228,480	Project Completion Year: 2024-2025

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

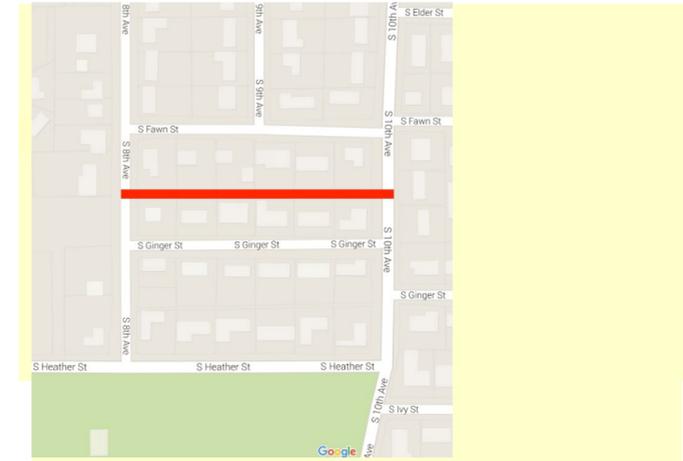
PROJECT DETAILS

Detailed Description of Project:

Replace or modify, as needed, existing sanitary sewer in alley between Ginger and Fawn (8th to 10th) so that the line can be easily maintained. The project should be done in conjunction with Phase 6 Water Main upgrades which will work in the same corridor.

The Budget Impact of this Project:

By improving the City's ability to maintain this sanitary sewer, the risk of a sewer overflow and resulting potential fines will be reduced.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
							2027-2032	2032-2037	2037-2042	
Engineering Consultant			24,480							24,480
Construction				204,000						204,000
										-
										-
Total Expenditures	-	-	24,480	204,000	-	-	-	-	-	228,480
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
Sanitary Sewer Fund			24,480	204,000						228,480
										-
										-
Total Funding Sources	-	-	24,480	204,000	-	-	-	-	-	228,480

SWR.004 - FAWN STREET SANITARY SEWER REPLACEMENT (10TH TO 12TH)

PROJECT SUMMARY

Fund / Department: Sanitary Sewer Fund	2022-2023 Budget Amt: -	Project Start Year: 2023-2024
	Total Project Cost Amt: 108,147	Project Completion Year: 2024-2025

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

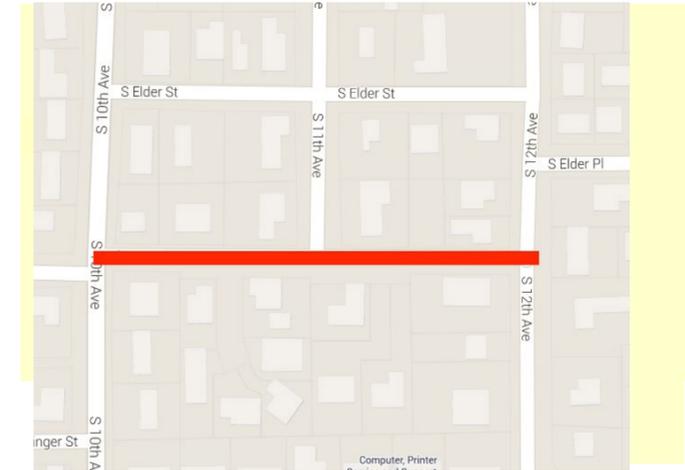
PROJECT DETAILS

Detailed Description of Project:

Replace concrete mainline under Fawn Street between S. 10th and S. 12th Avenues. Existing sewer is likely to fail in future due to corrosion. Ceiling of pipe is almost worn through. Pipe bursting is anticipated.

The Budget Impact of this Project:

If pipe fails before it is replaced, cost of replacement will be higher and disruption to the neighborhood will be significant.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
							2027-2032	2032-2037	2037-2042	
Engineering			11,587							11,587
Construction				96,560						96,560
										-
										-
Total Expenditures		-	11,587	96,560	-	-	-	-	-	108,147
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years	10-15 years	15-20 years	TOTALS
Sanitary Sewer Fund			11,587	96,560						108,147
										-
										-
Total Funding Sources		-	11,587	96,560	-	-	-	-	-	108,147

SWR.005 - S 29TH BLVD SANITARY SEWER EXTENSIONS

PROJECT SUMMARY

Fund / Department: Sanitary Sewer Fund	2022-2023 Budget Amt: 80,000	Project Start Year: 2022-2023
	Total Project Cost Amt: 80,000	Project Completion Year: 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

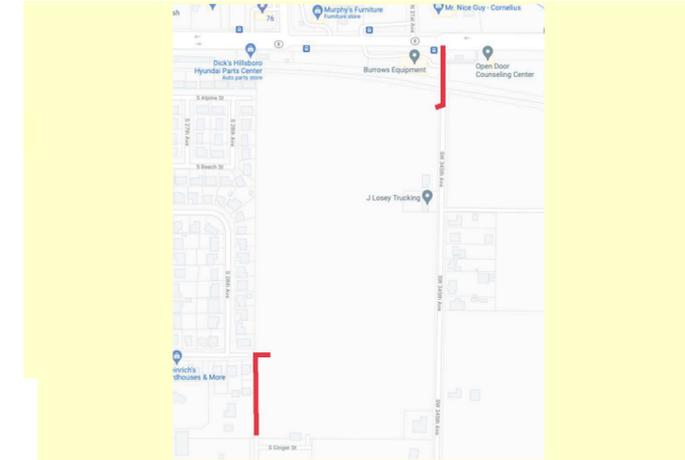
PROJECT DETAILS

Detailed Description of Project:

Construct an 8" sanitary sewer from Laurel Woods to Dogwood to serve the Hillsboro School District property in the future. Also construct an 8" sanitary sewer from Baseline to the future site of Reservoir #2. This project will be funded through Sanitary Sewer System Development Charges.

The Budget Impact of this Project:

This will reduce the available funds in the Fixed Asset - Sanitary Sewer Fund (#14).



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Construction		80,000								80,000
Total Expenditures	-	80,000	-	-	-	-	-	-	-	80,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Fixed Asset - Sanitary Sewer Fund		80,000								80,000
Total Funding Sources	-	80,000	-	-	-	-	-	-	-	80,000

STRT.001 - S 4TH AND S 20TH AVENUE SIDEWALK CONNECTION PROJECT

PROJECT SUMMARY

Fund / Department: Street Fund **2022-2023 Budget Amt:** 375,000 **Project Start Year:** 2022-2023
Total Project Cost Amt: 375,000 **Project Completion Year:** 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Complete sidewalks on both sides of 4th and 20th Avenues, south of Baseline.

The Budget Impact of this Project:

Project is funded by a \$225,000 CDBG grant awarded in early 2020. The project is supplemented with TDT funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Engineering		80,000								80,000
Construction		295,000								295,000
										-
										-
										-
Total Expenditures	-	375,000	-	-	-	-	-	-	-	375,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Community Development Block Grant (CDBG)		225,000								225,000
TDT Funds		150,000								150,000
										-
										-
Total Funding Sources	-	375,000	-	-	-	-	-	-	-	375,000

STRT.002 - N DAVIS PEDESTRIAN IMPROVEMENT PROJECT

PROJECT SUMMARY

Fund / Department: Street Fund
 2022-2023 Budget Amt: 240,000
 Project Start Year: 2022-2023
Total Project Cost Amt: 240,000
 Project Completion Year: 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

This project on the south side of Davis Street between 13th and 14th is designed to fill a critical sidewalk gap along Davis Street and provide a demonstration of the Cornelius Town Center streetscape.

The Budget Impact of this Project:

Project is funded by a \$140,000 CDBG grant awarded in early 2021. The project is supplemented with TDT funds.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Engineering		40,000								40,000
Construction		200,000								200,000
										-
										-
										-
Total Expenditures	-	240,000	-	-	-	-	-	-	-	240,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Community Development Block Grant (CDBG)		140,000								140,000
TDT Funds		100,000								100,000
										-
										-
Total Funding Sources	-	240,000	-	-	-	-	-	-	-	240,000

STRT.003 - N 19TH/DAVIS MINI-ROUNDBOUT

PROJECT SUMMARY

Fund / Department: Street Fund	2022-2023 Budget Amt: 1,250,000	Project Start Year: 2022-2023
	Total Project Cost Amt: 1,250,000	Project Completion Year: 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Reconstruct the intersection of 19th and Davis as a mini-Roundabout. Also construct a new collector street east along the existing Fred Meyer driveway 600 feet.

The Budget Impact of this Project:

CDBG funds cover \$250,000 of the construction costs. Design is being funded by the Plaza Los Amigos developers. The remaining needed funding comes from TDT monies. Funds spent in FY 2021-22 on this project were funded by the developers and covered engineering design.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Engineering		100,000								100,000
Construction		1,150,000								1,150,000
										-
										-
										-
Total Expenditures	-	1,250,000	-	-	-	-	-	-	-	1,250,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Community Development Block Grant (CDBG)		250,000								250,000
TDT Funds		1,000,000								1,000,000
										-
										-
Total Funding Sources	-	1,250,000	-	-	-	-	-	-	-	1,250,000

STRT.004 - FLASHING SCHOOL ZONE SPEED SIGNS

PROJECT SUMMARY

Fund / Department: Street Fund	2022-2023 Budget Amt: 50,000	Project Start Year: 2022-2023
	Total Project Cost Amt: 70,000	Project Completion Year: 2023-2024

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Install flashing school zone speed signs on S 10th Ave, S heather St and S 26th Ave These will serve Echo Shaw and Free Orchards elementary schools.

The Budget Impact of this Project:

These funds will come out of the Street & Pathway Fund. \$50,000 the first year for six (6) signs adjacent to Echo Shaw School and the following year, \$20,000 for two (2) on S 26th Ave for Free Orchard School.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Flashing Speed Signs		50,000	20,000							70,000
Total Expenditures	-	50,000	20,000	-	-	-	-	-	-	70,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Street & Pathway Fund		50,000	20,000							70,000
Total Funding Sources	-	50,000	20,000	-	-	-	-	-	-	70,000

STRT.005 - S 12TH AVE PEDESTRIAN CORRIDOR

PROJECT SUMMARY

Fund / Department: Street Fund	2022-2023 Budget Amt: 60,000	Project Start Year: 2022-2023
	Total Project Cost Amt: 535,000	Project Completion Year: 2023-2024

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

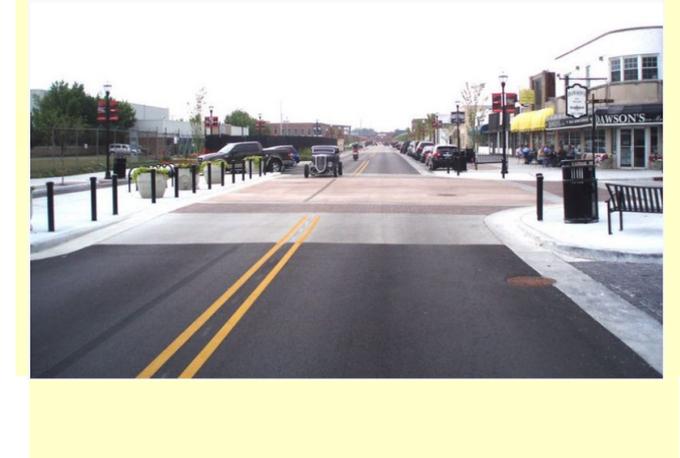
PROJECT DETAILS

Detailed Description of Project:

Construct pedestrian improvements along the west side of South 12th Avenue, from Baseline (Hwy.8), south to South Dogwood Street. Improvements will consist of a new 8-foot sidewalk with ADA ramps and a raised intersection at South 12th Avenue and Dogwood Street.

The Budget Impact of this Project:

\$60,000 of Street funds that are normally used for paving projects are required to fund a design consultant.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Engineering Consultant		60,000								60,000
Construction			475,000							475,000
										-
										-
										-
Total Expenditures	-	60,000	475,000	-	-	-	-	-	-	535,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Community Development Block Grant (CDBG)			475,000							475,000
Street Fund		60,000								60,000
										-
										-
Total Funding Sources	-	60,000	475,000	-	-	-	-	-	-	535,000

TDT.001 - S 29TH BLVD (LAUREL WOODS TO 345TH)

PROJECT SUMMARY

Fund / Department: Traffic Development Fund **2022-2023 Budget Amt:** 2,121,500 **Project Start Year:** 2020-2021
Total Project Cost Amt: 3,442,365 **Project Completion Year:** 2023-2024

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Construct a new collector street connecting the Laurel Woods subdivision with 345th and Baseline. The project consists of two phases. Phase 1 brings S. 29th from Laurel Woods south of Dogwood St. to 345th. Phase 2 reconstructs the intersection of S. 29th and 345th and the railroad crossing at 345th.

The Budget Impact of this Project:

Project is required to allow full development of the SE UGB expansion area. \$181,259 was spent thru FY2021 on preliminary engineering. Another \$139,606 will be spent on engineering in FY2022.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Engineering and Permitting	320,865	125,000								445,865
Construction		1,996,500	1,000,000							2,996,500
										-
										-
										-
Total Expenditures	320,865	2,121,500	1,000,000	-	-	-	-	-	-	3,442,365
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Traffic Development Fund	320,865	2,121,500	1,000,000							3,442,365
										-
										-
										-
Total Funding Sources	320,865	2,121,500	1,000,000	-	-	-	-	-	-	3,442,365

PWKS.001 - KODIAK COVERED STORAGE BINS

PROJECT SUMMARY

Fund / Department: General - Storm - Water - Sewer - Street	2022-2023 Budget Amt: 25,000	Project Start Year: 2022-2023
	Total Project Cost Amt: 100,000	Project Completion Year: 2025-2026

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Construct covers over open material bins due to Department of Environmental Quality (DEQ) requirements.

The Budget Impact of this Project:

Funding will come from multiple departments. This expense will be carried out over 4 years.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Covered Material Storage Bins		25,000	25,000	25,000	25,000					100,000
										-
										-
										-
										-
Total Expenditures	-	25,000	25,000	25,000	25,000	-	-	-	-	100,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund		5,000	5,000	5,000	5,000					20,000
Storm Drain Fund		5,000	5,000	5,000	5,000					20,000
Water Fund		5,000	5,000	5,000	5,000					20,000
Sanitary Sewer Fund		5,000	5,000	5,000	5,000					20,000
Street Fund		5,000	5,000	5,000	5,000					20,000
Total Funding Sources	-	25,000	25,000	25,000	25,000	-	-	-	-	100,000

PWKS.003 - KODIAK CARPET REPLACEMENT

PROJECT SUMMARY

Fund / Department: General - Storm - Water - Sewer - Street	2022-2023 Budget Amt: 5,000	Project Start Year: 2019-2020
	Total Project Cost Amt: 27,000	Project Completion Year: 2024-2025

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Replace the carpet in the Kodiak facility that is over 18 years old and becoming frayed and worn.

The Budget Impact of this Project:

Funding will come from multiple funds. This is a multi-year project that began in FY2019-2020, with \$4,000 being spent each year.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Carpet Replacement	12,000	5,000	5,000	5,000						27,000
Total Expenditures	12,000	5,000	5,000	5,000	-	-	-	-	-	27,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund	2,400	1,000	1,000	1,000						5,400
Storm Drain Fund	2,400	1,000	1,000	1,000						5,400
Water Fund	2,400	1,000	1,000	1,000						5,400
Sanitary Sewer Fund	2,400	1,000	1,000	1,000						5,400
Street Fund	2,400	1,000	1,000	1,000						5,400
Total Funding Sources	12,000	5,000	5,000	5,000	-	-	-	-	-	27,000

PWKS.006 - GARBAGE CAN CONTAINERS

PROJECT SUMMARY

Fund / Department: General Fund - Parks & Street	2022-2023 Budget Amt: 28,100	Project Start Year: 2021-2022
	Total Project Cost Amt: 56,200	Project Completion Year: 2022-2023

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

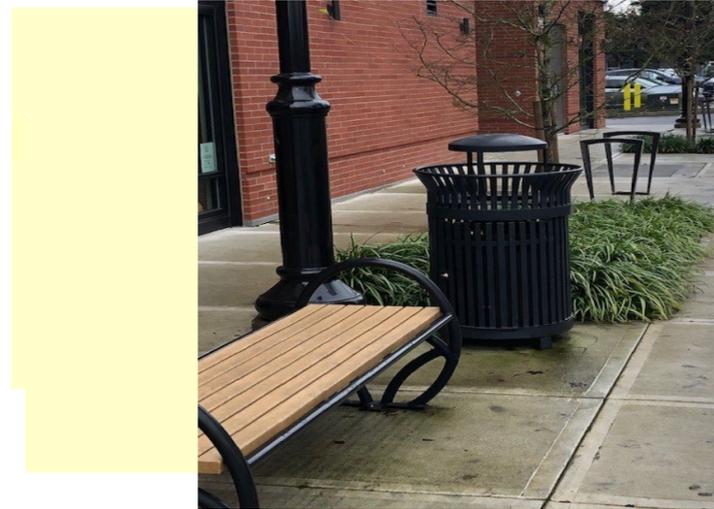
PROJECT DETAILS

Detailed Description of Project:

Install new and replace old existing garbage cans in the City Parks and along Adair and Baseline. We currently use a mix of plastic and galvanized garbage cans. This project will replace these with aesthetically pleasing black powder coated steel containers w/ covers with domed lids to help with illegal dumping.

The Budget Impact of this Project:

This will result in an expenditure to the General Fund of \$11,550 for the next two fiscal years, and \$16,550 to the Street Fund.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Garbage Can Containers	28,100	28,100								56,200
Total Expenditures	28,100	28,100	-	-	-	-	-	-	-	56,200
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund	11,550	11,550								23,100
Street Fund	16,550	16,550								33,100
Total Funding Sources	28,100	28,100	-	-	-	-	-	-	-	56,200

EQUP.001 - EQUIPMENT REPLACEMENT PROGRAM

PROJECT SUMMARY

Fund / Department: Multiple	2022-2023 Budget Amt: 37,000	Project Start Year: ongoing
	Total Project Cost Amt: 652,100	Project Completion Year: ongoing

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Equipment Replacement Program. See APPENDIX A for detailed replacement schedule

The Budget Impact of this Project:

These will be ongoing costs to ensure that staff has equipment that meets the needs of the city. The impact by year will depend on the type of equipment purchased.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Equipment Replacement (FY2022-2023)		37,000								37,000
Equipment Replacement (FY2023-2024)				20,000						20,000
Equipment Replacement (FY2024-2025)										-
Equipment Replacement (FY2025-2026)										-
Equipment Replacement (FY2026-2027)						36,000				36,000
Equipment Replacement (FY2027-2042)							261,000	298,100		559,100
Total Expenditures	-	37,000	-	20,000	-	36,000	261,000	298,100	-	652,100
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund		17,000		10,000		5,200	72,600	71,700		176,500
Storm Drain Fund		5,000		5,000		5,200	28,600	57,950		101,750
Water Fund		5,000				5,200	28,600	55,250		94,050
Sanitary Sewer Fund		5,000		5,000		5,200	53,600	55,250		124,050
Street Fund		5,000				15,200	77,600	57,950		155,750
Total Funding Sources	-	37,000	-	20,000	-	36,000	261,000	298,100	-	652,100

VHCL.001 - VEHICLE REPLACEMENT PROGRAM

PROJECT SUMMARY

Fund / Department: Multiple

2022-2023 Budget Amt: 400,000

Project Start Year: ongoing

Total Project Cost Amt: 3,745,000

Project Completion Year: ongoing

Council Goal: Goal 4 - Continue to improve the quality of the City's public services and infrastructure

PROJECT DETAILS

Detailed Description of Project:

Vehicle Replacement Program. See APPENDIX B for detailed replacement schedule.

The Budget Impact of this Project:

These will be ongoing costs to ensure that staff has vehicles that meet the needs of the city. The impact by year will depend on the type of vehicle being purchased.



FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
Vehicle Replacement (FY2022-2023)		500,000								500,000
Vehicle Replacement (FY2023-2024)			730,000							730,000
Vehicle Replacement (FY2024-2025)				495,000						495,000
Vehicle Replacement (FY2025-2026)					35,000					35,000
Vehicle Replacement (FY2026-2027)						615,000				615,000
Vehicle Replacement (FY2027-2042)							970,000	500,000		1,470,000
Total Expenditures	-	500,000	730,000	495,000	35,000	615,000	970,000	500,000	-	3,845,000
Revenue (Funding Source)	Prior Year Revenues	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-10 years 2027-2032	10-15 years 2032-2037	15-20 years 2037-2042	TOTALS
General Fund			350,000	9,000	-	565,000	550,000	500,000		1,974,000
Storm Drain Fund			8,750	35,250	8,750					52,750
Water Fund			103,750	260,250	8,750	15,000	85,000			472,750
Sanitary Sewer Fund		500,000	258,750	155,250	8,750	35,000	300,000			1,257,750
Street Fund			8,750	35,250	8,750		35,000			87,750
Total Funding Sources	-	500,000	730,000	495,000	35,000	615,000	970,000	500,000	-	3,845,000

APPENDIX A

EQUIPMENT REPLACEMENT SCHEDULE

Asset	Description	Department	Equip ID	Replacement	
				Fiscal Year	Cost
New2023	Bradbury Vehicle Lift	pk sd wa sw st		2023	25,000
EQUIP10012	HP T1100 Plotter	commdev-eng		2023	12,000
EQUIP10061	TV Truck Software 1/2	Storm-Sewer		2025	10,000
New2025	Turnout Washer/Dryer	Fire		2025	10,000
EQUIP10077	Message Reader Boards	pk sd wa sw st		2027	13,000
EQUIP10082	Message Reader Boards	pk sd wa sw st		2027	13,000
EQUIP10097	Airless Paint Sprayer	Streets		2027	10,000
New2028	1990 Sullair Air Compressor	pk sd wa sw st		2028	28,000
New2028	Bomag Roller	sd-wa-sw-st		2028	40,000
EQUIP10040	Flat Saw	Streets		2030	15,000
New2030	Core Cut Concrete Slab Saw	sd-wa-sw-st		2030	32,000
EQUIP10039	Cat Attachment & Hammer	Streets		2030	9,000
EQUIP10042	Fueling Station-Card Reader	Streets		2030	30,000
EQUIP10055	Fuel Tank Gas/Diesel w/pumps	Sewer		2030	25,000
New2031	Air Compressor	Fire		2031	50,000
EQUIP10106	Thermal Imaging Camera	Fire		2031	12,000
New2032	Folding/Stuffing Machine	admin-wa-sw-sd		2032	20,000
EQUIP10049	1994 Cat Backhoe	pk sd wa sw st	94-816	2033	125,000
EQUIP10094	2018 Cargo Trailer	pk - sd - st		2034	8,100
EQUIP10094	2014 CAT 303.5E	sd-wa-sw-st	14-823	2034	85,000
New2036	2021 Kubota RTV Tractor	pk sd wa sw st		2036	45,000
New2036	Riding Mower	Parks		2036	35,000
					652,100

APPENDIX B

VEHICLE REPLACEMENT SCHEDULE

Asset	Description	Department	Vehicle ID	Fiscal Year	Replacement Cost
VEHCL10055	1996 Freightliner Sewer Cleaner	Sewer	96-836	2023	500,000
VEHCL10009	2003 HME Rescue Unit	Fire		2024	350,000
VEHCL10036	2000 GMC C8500 8-Yarder	Water	00-826	2024	95,000
VEHCL10048	2002 Ford E450 Sewer Video Truck	Sewer	02-830	2024	250,000
VEHCL10031	2009 Ford Escape Hybrid	sd-wa-sw-st	09-828	2024	35,000
VEHCL10029	2008 Ford F250 Pick Up	sd-wa-sw-st	08-813	2025	35,000
VEHCL10030	2008 Ford F250 Pick Up	sd-wa-sw-st	08-821	2025	35,000
VEHCL10041	1996 Freightliner Dump Truck	Water-Sewer	96-833	2025	240,000
VEHCL10027	2007 Chevrolet 1500 Pick Up	Facility	07-812	2025	45,000
VEHCL10032	2010 Ford Escape Hybrid	sd-wa-sw-st	10-835	2025	35,000
VEHCL10043	1992 Cat Loader	Water	92-834	2025	75,000
VEHCL10061	2010 Ford Transit Truck	Water	10-831	2025	30,000
VEHCL10033	2011 GMC Sierra 1/2 Ton	sd-wa-sw-st	11-837	2026	35,000
VEHCL10026	2007 Ford F-450	Parks-Water	07-832	2027	30,000
VEHCL10063	2016 Ford F150 Pickup	Sewer		2027	35,000
VEHCL10056	2012 International HME Heavy Brush	Fire		2027	400,000
VEHCL10057	2012 Dodge Ram 5500 Brush	Fire		2027	150,000
VEHCL10059	2013 Freightliner Sewer Cleaner	Sewer	13-840	2028	300,000
VEHCL10064	2018 Ford F150 Pickup	Streets		2028	35,000
VEHCL10065	2018 Ford Expedition	Fire		2028	50,000
New2020	2019 Ford F450 Pick Up	Water		2029	85,000
VEHCL10058	2015 KME Panter/Flex Custom Pumper	Fire		2030	500,000
VEHCL10060	2015 KME Fire Tender	Fire		2035	500,000
					3,845,000

A graphic consisting of two overlapping, horizontally-oriented, trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized, sans-serif font. The back shape is light blue and is partially obscured by the orange one.

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ACRONYMS

ADA	Americans with Disabilities Act
AFSCME	American Federation of State County and Municipal Employees Union
AMR	Automated Meter Reading
ARPA	America Rescue Plan Act
ASR	Aquifer Storage Recovery
AV	Assessed Value
BUG	Broadband Users Group
CIS	City County Insurance Services
CDBG	Community Development Block Grant
CIP	Capital Improvement Program or Plan
CWS	Clean Water Services
EDC	Economic Development Commission
EMS	Emergency Management Services
EOA	Economic Opportunity Analysis
ETO	Energy Trust of Oregon
FEMA	Federal Emergency Management Agency
FOG	Fats, Oils and Grease
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation
HAA	Halo acetic acids
HB	House Bill
HVAC	Heating, Ventilation, and Cooling Equipment
IAFF	International Association of Fire Fighters
IFA	Infrastructure Finance Authority
IGA	Intergovernmental Agreement
ISO	Insurance Service Officer
IT	Information Technology
LED	Light Emitting Diodes
LEMLA	Law Enforcement Medical Liability Account
LID	Local Improvement District
MACC	Metropolitan Area Communications Commission
ODOT	Oregon Department of Transportation
OR	Oregon
ORS	Oregon Revised Statutes
PAFR	Popular Annual Financial Report
PC	Personal Computer
PVC	Polyvinyl Chloride
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SDC	System Development Charges
SOLV	Stop Oregon Litter & Vandalism
SWM	Surface Water Management
TDT	Transportation Development Tax
THM	Trihalomethanes
UGB	Urban Growth Boundary
WCCCA	Washington County Consolidated Communications Agency
WCCLS	Washington County Cooperative Library Services

A stylized banner graphic consisting of two overlapping shapes. The front shape is orange with a white outline and contains the name 'Cornelius' in a white, italicized serif font. The back shape is light blue with a white outline and is partially obscured by the orange shape.

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GLOSSARY OF BUDGET TERMS

Actual: Denotes revenue or expenditure totals for a given period which actually occurred, which is in contrast to “Budget” which denotes estimates for a period.

Adopted Budget: The budget as finally adopted by the City Council and representing the financial plan of the City for the fiscal year identified, which forms a basis for appropriations. The adopted budget document includes Budget Committee and City Council revisions, however certain changes to the adopted budget are allowed during the fiscal year via resolution or ordinance. The adopted budget becomes effective July 1st and is submitted to the State for filing by July 15th of each year. (ORS 294.435)

Allocated Charges: Funding transferred from one fund to another for specific administrative functions which benefit those funds. (i.e. City Manager, Finance Department, Human Resources, etc.).

Appropriation: Authorization for spending a specific amount of funds for a specific purpose during a fiscal year. Appropriations are presented in a resolution or ordinance adopted by the governing body. (ORS 294.311(3))

Approved Budget: The budget that has been approved by the Budget Committee which includes all members of the City Council and an equal number of lay members prior to adoption. The data from the approved budget is published in the Financial Summary before the budget hearing. (ORS 294.406)

Appropriations: Legal authorizations granted by the City Council to spend public funds.

Assessed Valuation (AV): The value set on taxable property determined by the Washington County Assessor as a basis for levying property taxes. A tax initiative passed in 1997 setting a 3% maximum annual growth rate in the AV, exclusive of certain improvements and new construction.

Assessment Date: The date on which the value of property is set, January 1. (ORS 308.210, 308.250)

Assets: Resources having a monetary value and that are owned or held by an entity.

Audit: A comprehensive examination as to the manner in which the government’s resources were actually utilized, concluding in a written report or opinion. A financial audit is a review of the accounting and financial information to determine how funds were spent and whether they were in compliance with appropriations. (ORS 297.425)

Average Maximum Assessed Value: If the property is not specially assessed or partially exempt, the value determined by dividing the total maximum assessed value of all property in the same area in the same property class by the number of properties in the same area in the same property class. If the property is specially assessed or partially exempt, the amount is determined by dividing the total maximum assessed value of property in the area that is subject to the same exemption or special assessment program as the subject property by the total number of such properties in the area.

Average Real Market Value: The value determined by dividing the total real market value of all property in the same area in the same property class by the number of properties in the same area in the same property class. For specially assessed or partially exempt property, the amount determined by dividing the total real market value of property in the area that is subject to the same exemption or special assessment program as the subject property by the total number of such properties in the area.

Balanced Budget: A budget is “balanced” when total resources (beginning fund balance plus current revenues plus transfers-in) equals total requirements (expenditures plus contingency plus transfers-out plus ending fund balance) for each fund. Per Oregon Administrative Rule 150-294.352(1)-(B), “The...total resources in a fund equal the total of expenditures and requirements for that fund.”

Bancroft: Section of Oregon Law that allows benefited property owners within a Local Improvement District (LID) to pay their assessments in installments. This is made possible by the sale of

long term “Bancroft” bonds, proceeds of which are used to pay LID costs. Principal and interest on Bancroft Bonds are paid by assessments received from property owners within a LID, though these bonds also carry the full faith and credit guarantee of the City.

Beginning Fund Balance or Net Working Capital:

As shown in the budget, an amount representing the balance remaining at the end of the previous fiscal year; the total of resources received less the amount expended.

Bond or Bond Issue: Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate. Bonds are most frequently used to finance large capital projects, such as buildings and streets. The City currently does not have any General Obligation Bonds.

Budget: Written report showing the local government’s comprehensive financial plan for one fiscal year. By statute, it must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(5)].

Budget Calendar: Schedule of key dates or milestones followed by a government in the preparation, review, and adoption of the budget.

Budget Committee: A panel of citizens consisting of the City Council and an equal number of lay members required by Oregon Local Budget Law (ORS 294.305) which has legal authority to change any portion of the proposed budget and is responsible to pass the City’s Approved Budget after a series of public budget deliberation meetings.

Budget Message: Written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.391).

Budget Officer: The person appointed by the City Council to prepare the proposed budget. This

designation is required by Oregon Local Budget Law (ORS 294.305)

Budget Process: The process of translating planning and programming decisions into specific financial plans.

Budget Resolution: The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

Budgetary Basis: Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary fund and bond principal and interest in the enterprise funds is subject to appropriation.

Capital Budget: The City’s budget for projects, major repairs, and improvements or additions to the City’s fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

Capital Improvement: A term defined in the ORS 310.410 (10) to include a permanent major addition to the City’s real property assets, including the design, construction, or purchase of land, buildings or facilities, or major renovations of the same. Includes installation of new streets, storm drains, water and sewer lines, parks and other public facilities.

Capital Improvement Program (CIP): Annual appropriations from specific funding sources are shown in the City’s budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a multi-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget.

Capital Improvement Project or Capital Project: Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges,

drainage, street lighting, water and sewer systems and master planning.

Capital Outlay: A budget category which includes equipment having a unit cost of more than \$5,000 and an estimated useful life of more than one year. [ORS 294.352(6)].

Capital Reserve: Appropriated funds specifically set aside for anticipated expenditure requirements.

Carryovers: As used in this document, carryover refers to mostly capital project budgets that include an amount which was anticipated to be spent but which has been rescheduled or delayed to the next fiscal year. Carryovers generally result from capital projects being completed after the end of the fiscal year.

Cash Basis: System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)].

Charges for Service: Revenues received as compensation for a service provided, or cost recovery for mandated compliance, such as fire inspection fees.

Chart of Accounts: A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

City Council: The legislative branch of the City composed of five elected officials including a Mayor who serve staggered four-year terms.

Clean Water Services (CWS): A county-wide agency formerly named the Unified Sewerage Agency (USA). Clean Water Services owns and operates all major sewage treatment plants within Washington County. CWS establishes sewer rates and contracts with most cities to collect monthly charges from residents and perform most sewer maintenance and repair within city limits.

Community Development Block Grant (CDBG): A U.S. Department of Housing and Urban Development (HUD) annual grant to local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

Comprehensive Annual Financial Report: The complete annual financial report of the City that is prepared in conformity with generally accepted accounting principles. An independent auditing firm audits the financial statements in this annual report.

Contingency: Funds set aside but not appropriated or approved for use. The Council can authorize the transfer of Contingency to appropriations during the year. Such transfers are made to fund unanticipated expenditures or new programs, or to absorb unexpected revenue losses.

Cost Allocation: The assignment of a share of a cost to one or more operating funds in the City to account for actual costs to operate i.e. overhead.

Cost of Living Adjustment (COLA): An adjustment to the existing pay ranges related to the effect of inflation or other contractual definition.

Consumer Price Index: A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contractual Services: The costs related to services performed for the City by individuals, business, or utilities.

Debt Service: The payment of general long-term debt, consisting of principal and interest payments.

Department: The combination of divisions of the City headed by a department director with a specific and unique set of goals and objectives with overall management responsibility for one or more divisions. (i.e. Police, Fire, Finance, Public Works, etc.).

Department Mission Statement: Brief description of the purpose and major responsibilities of a City department.

Depreciation: Expensing the cost of a capital asset over its useful life.

Designated Contingency: Amounts set aside for anticipated non-recurring cash flow needs.

Division: An organizational subdivision of a department.

Employee Benefits or Fringe Benefits: Contributions made by a government to meet commitments or obligations for employee related expenses. Included is the government's share of costs for social security and the various pensions, medical, dental, life insurance, workers' compensation, and disability insurance.

Encumbrance: Amount of money committed and set aside in the form of purchase orders or contracts, but not yet expended, for the purchases of goods or services. Obligations cease to be encumbrances when paid.

Ending Fund Balance: As shown in the budget, an amount representing the difference between the resources received by the fund compared to the amount expended in the fund. Becomes the subsequent year's beginning working capital or beginning fund balance.

Enterprise Fund: A fund established to account for operations in a manner similar to private business enterprise, in that, the costs of providing services to the general public on a continuing basis are recovered primarily through user charges. The City's three enterprise funds are Water, Sanitary Sewer, and Surface Water Management.

Expenditure: Actual payment made by City check, purchasing card, or wire transfer for goods or services, commonly evidenced by the payment of cash. Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

Fees: General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, business and non-business taxes, fines, and user charges.

Fiduciary Funds: These funds are utilized by the City in accounting for assets held under trust or agency agreements.

Fiscal Year: A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

Fixed Assets: Assets having a value in excess of \$5,000 and a useful life of five years or more. Includes equipment, vehicles, furniture and fixtures, computer hardware and software.

Franchise Fee: A fee paid by businesses for use of City streets, alleys, right of ways and/or property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, waste collection, and cable television.

Full-Time Equivalent (FTE): A calculation used to convert part-time hours to equivalent full-time positions. Full time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080. For example, a .5 FTE budgeted position will work 1,040 hours. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, 1.00 FTE is one full-time position filled for the entire year, however, in some instances an FTE may consist of several part time positions.

Fund: A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: Amount left over after expenditures are subtracted from resources. Each fund begins and ends each fiscal year with a positive or negative fund balance.

Fund Group: A group of like funds created for a common purpose i.e. Transportation Fund Group has several unique funds within it that must be separate from all other funds however, with a common purpose of accounting for transportation revenues and expenditures.

Fund Type: The nine fund types include: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150 294.352(1) and ORS 280.100].

General Fund: This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures are for police and fire protection, community planning, libraries, and parks.

General Obligation Bonds: General obligation bonds are long-term obligations backed by the “full faith and credit” pledge of the city’s general fund revenues. They carry an unlimited taxing power, require voter-approval, and are limited in total to 3% of the city’s true cash value.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. Determined through common practice or as promulgated by the Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), or various other accounting standard setting bodies.

Geographic Information System (GIS): A computerized mapping program which facilitates the efficient management of spatial information, offering enhanced analytical, cartographic, and reporting capabilities for internal and external customers.

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.

Government Finance Officers Association (GFOA): The premier association of public-sector finance professionals and is dedicated to providing high quality support to state and local governments.

Governmental Accounting Standards Board (GASB): The body that defines generally accepted accounting principles for governments.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by one government unit to another. The contribution is usually made to aid in

the support of a specified function (i.e., library, transit or capital projects).

Infrastructure: Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Interfund Loans: Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

Interfund Transfers: Appropriation category used in the City’s budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds appear as non-departmental expenditures called “Interfund Transfers”.

Intergovernmental Revenues: Levied by one government but shared on a predetermined basis with another government or class of governments.

Levy: Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes to be received.

Line Item: An expenditure description at the most detailed level, also called object of expenditure. Operating expenditures are tracked through the use of line items. Line items itemize expenditures into specifics, such as overtime or printing. Line items usually are further aggregated into spending categories.

Local Budget Law: Oregon Revised Statute (ORS) 294.305 to 294.565. Local Budget Law has several purposes: 1) establish standard procedures for presenting a local government budget; 2) outline programs and services provided; 3) provide a standard method for estimating revenues, expenditures, and proposed tax levies; and 4) encourage citizen involvement in the preparation of the budget before formal adoption.

Local Improvement District (LID): Consists of a specific geographic area of property owners desiring improvements to public property or infrastructure such as streets, sewers, storm drains,

streetlights, etc. Bonds are issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Tax (LOT): When a local government has no permanent property tax rate or when the permanent property tax rate does not provide enough revenue to meet estimated expenditures, the local government may ask voters to approve a local option tax or levy. Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. A local option levy must be approved by a majority of voters at a general election. The additional taxes collected that are used for general operating purposes can be imposed for one to five years. Local option taxes for capital projects may be imposed for the life of the project or ten years, whichever is less.

Maintenance: The act of keeping capital assets in a state of good repair, such as preventive maintenance, routine repairs, replacement of structural components, to maintain the asset, provide normal services, and achieve asset optimum life.

Materials and Services: A budget category which includes expenditures such as operating supplies, contracted services, fuel and equipment maintenance that are not of a capital nature.

Measure 5: A constitutional amendment (Art. XI, section 11b) passed by voters in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

Measure 50: A 1997 voter approved constitutional amendment (Art. XI, section 11) which rolled back assessed values to 90 percent of their levels in fiscal year 1995-96 and limits future annual increases to three percent, except for major improvements and new construction. It also limits a local government's taxing authority by creating permanent rate limits.

Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at a General election.

Metro: The only directly elected regional government in the nation. Metro is responsible for regional transportation and land use planning. It also manages the Oregon Zoo, the Oregon Convention Center, Portland Center for the Performing Arts, and the Exposition Center. Metro is also responsible for regional solid waste disposal.

Mission: Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Represented: Employees of the City that are not covered by a labor agreement. Non-represented employees are also known as 'Non Union' employees. The City has three Unions: Police, Fire and AFSME.

Object: Indicates the line item detail type of expenditure being made, i.e. office supplies, fuel, salaries, etc.

Operating Budget: The portion of the budget that includes appropriations for direct services to the public including wages and benefits, materials and services, and capital outlay. Excluded from the operating budget are capital improvement projects, debt service requirements, transfers, contingency, and reserves.

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.

ODOT: Oregon Department of Transportation.

ORS: Oregon Revised Statutes, laws of the State of Oregon.

Organizational Unit: An administrative subdivision, such as department or division, of the City government charged with carrying out one or more specific functions.

Outstanding Debt: The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Overlapping Debt: The proportionate share of bonds outstanding and owed to other taxing jurisdictions attributable to city property owners (i.e. Forest Grove School District, Hillsboro School District, Port of Portland)

Permanent Rate: An established dollar amount per thousand dollars of assessed value entitled to be collected by a governing body to pay for local government operations of that governing body. In Oregon, the permanent rate cannot be increased or decreased by the voters. A Local Option Levy may be passed by voters to augment the permanent rate.

Personnel Services: Includes the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health and workers' compensation insurance.

Portland State University: The University prepares populations estimates each July 1 for all Oregon Municipalities.

Project: Projects are distinct, with a definable result, process, and beginning and end. Projects may be capital or operating in nature.

Project Manager: The individual responsible for budgeting for a project and managing the project to its completion.

Property Tax: A tax that uses property value as the tool by which the cost burden of local services is allocated. Property tax revenues are used to support the general fund.

Proposed Budget: Financial and operating plan proposed by the budget officer, submitted to the public and budget committee for review.

Proprietary Funds: Goods or services provided by proprietary funds are paid for directly by the recipients. Proprietary funds are further defined as either enterprise funds or internal service funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the

revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

Public Employees Retirement System (PERS): A State of Oregon defined benefit pension plan to which both employees and employers contribute.

Ratings: In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service. In the context of insurance, an evaluation of the organization's exposure performed by an independent rating service.

Real Market Value (RMV): The estimated value of property if sold. Within Cornelius, the average real market value exceeds the assessed value. This disparity is the result of the voter approved tax initiative 50 passed in 1997.

Reclassification: The moving of an existing position from one personnel classification to another if it is determined by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Reimbursements: Repayments from the funds and departments responsible for particular expenditures to the funds and departments that initially paid for them. Reimbursements increase expenditures in the reimbursing fund and department, and decrease expenditures in the reimbursed fund and department.

Request for Proposal (RFP): A request for vendors to submit proposals to provide certain goods or services where factors other than price, such as experience or qualifications, are important. Applies to projects or personal service contracts.

Requirements: The total of all expenditures within a fund, including operating expenditures, transfers to other funds, contingency, and unappropriated fund balance.

Resolution: An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution (for cities, revenue

raising measures such as taxes, special assessments, and service charges always require ordinances). See "Ordinance."

Resources: Total of revenues, interfund transfers in and beginning fund balance.

Revenue: Monies received during the year to finance City services. Such as property taxes, franchise fees, license and fees, charges for services, revenues from other governmental agencies, fines and forfeitures, and transfers.

Revenue Bonds: Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise or other specified non-property tax.

Service Charges: The amount the City receives for the performance of specific services benefiting the person charged.

Service Area or Functional Area: The personnel and assets devoted to performing a specific process. Service areas are depicted on a functional organization chart that, unlike a regular organization chart, lists the core business functions and major processes.

Special Assessment: A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to be beneficial primarily to properties.

Special Assessment Bond: A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, roads, or sewer systems.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150 294.352(1)].

State Shared Revenue: Revenues received from the State of Oregon i.e. cigarette, liquor, and highway taxes under ORS 221. These funds are available to

cities located in counties with at least 100,000 inhabitants that provide at least four types of municipal services.

Strategic Investment Program (SIP): The Strategic Investment Program was authorized by the 1993 Legislature to increase Oregon's ability to attract capital-intensive industry, particularly high-tech firms. Projects approved for the SIP must pay full property taxes on the first \$100 million of their investment, in addition to an annual Community Service Fee equal to 25% of the abated taxes, up to \$2 million, in addition to other negotiated fees. The City receives 32% of these fees.

Surface Water Management (SWM): This program is closely affiliated with Clean Water Services (CWS) and accounts for construction and maintenance of the stormwater system throughout the county.

Supplemental Budget: A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax (ORS 294.480).

Support Service Charge: A charge from support funds to an operating fund to recover the cost of services or overhead provided to the operating fund.

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

Tax Base: Oregon law used to allow cities within the State, with voter approval, to establish a dollar amount of property tax that may be levied on property within the City. Once established, a tax base was allowed to increase by 6% each year without further voter approval. In 1997, all tax bases in the State were eliminated by Measure 50 and replaced with permanent tax rates.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular

persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy: The total amount of taxes imposed by the City on taxable property, as determined by the Washington County appraiser.

Tax on Property: Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue: Includes property taxes.

Tax Roll: The official list prepared by the County showing the amount of taxes levied against each property.

Transfer: An amount distributed from one fund to finance activities in another fund with no expectation of repayment. It is shown as expenditure in the originating fund and a revenue in the receiving fund.

Transportation Utility Fee (TUF): A monthly user fee based on the use of the road system by residents, businesses, government agencies, schools and non-profit organizations. Cornelius does not charge a TUF fee.

Transportation Development Tax (TDT): A regional System Development Charge (SDC) instituted and governed by Washington County, but collected and used on development within Cornelius by the City. It was originally approved by countywide voters in 1989 and called a Traffic Impact Fee (TIF). It was modified by voters in 2008 and became the TDT. Funds are used for highway and transit capital improvements, which provide additional capacity to major transportation systems and recovery of costs of administering the program.

Trust Funds: Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance: Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371, ORS 294.455).

Unit of Property: For purposes of Measure 50, "property" and "unit of property", except for centrally assessed utility property, means all property included within a single property tax account.

Urban Growth Boundary (UGB): A statewide land use designation that limits the geographic spread of certain types of development.

User Fees: The fee charged for services to the party or parties who directly benefit. It is also called Charges for Service.

Washington County Cooperative Library Services (WCCLS): This regional entity receives a portion of Washington County's property taxes. The money is used to fund countywide 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.

Woonerf: A road in which devices for reducing or slowing the flow of traffic have been installed.

Working Capital: The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated amount expected to be spent.

A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

Cornelius



NOTE:
**THIS DOCUMENT IS CURRENTLY
BEING REVIEWED FOR UPDATES.**

**City of Cornelius
Comprehensive Financial Policies
January 1, 2007**

COMPREHENSIVE FINANCIAL POLICIES

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COMPREHENSIVE FINANCIAL POLICIES

STATEMENT OF PURPOSE

The City of Cornelius has an important responsibility to its citizens to carefully account for public funds and to manage municipal finances wisely. The City Council is ultimately responsible for decisions concerning the fiscal management of the City. The Council, commissions, boards and city staff must also take into consideration the City Charter, ordinances, Council's goals and objectives, and all applicable state and federal laws in its decision-making. Because Cornelius is a fast growing city, the City Council must also plan for the adequate funding of facilities and services as defined by the urban growth management section of the city's Comprehensive Plan. This section of the Comprehensive Plan emphasizes the need for the city to provide adequate facilities and services in advance of or in conjunction with urban development.

PERIODIC REVIEW OF POLICIES

These policies have been duly adopted by resolution of the City Council and can be changed only through subsequent resolutions adopted by the City Council. These policies shall be reviewed as part of the strategic planning process by the budget officer to determine whether any changes are necessary.

COMPREHENSIVE FINANCIAL POLICIES

ACCOUNTING POLICIES

- A. **Maintenance of Accounting Records**
The city shall establish and maintain its accounting systems in accordance with Generally Accepted Accounting Principles (GAAP) and shall adhere to the principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). The city shall maintain an accurate and current record of its fixed assets in order to factor its investment in these fixed assets into the fees the city charges for its services.
- B. **External Audit**
An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary. The annual audit report is presented to the City Council by the city's independent public accounting firm.
- C. **Financial Reporting**
1. A Comprehensive Annual Financial Report (CAFR) shall be submitted to present the results, financial position, and operations of the city for the prior fiscal year.
 2. Comprehensive Monthly Financial Reports (CMFR) will be presented to the city manager and department heads (by the 15th working day of the subsequent month). Such reports will enable the city manager and department heads to be informed as to the financial status of the city. On a quarterly basis, a summary financial report will be sent to the City Council.

COMPREHENSIVE FINANCIAL POLICIES

ASSET MANAGEMENT POLICIES

- A. Investments
1. Responsibility and Control:
Management responsibility for the investment program is delegated to the Treasurer. The treasurer will establish written procedures for the investment program, consistent with the Asset Management Policies. These procedures will include the establishment of authorization levels (dollar limits, approval levels, etc.), for the investment program. The treasurer shall adhere to ORS 294.145 (Prohibited Conduct for Custodial Officer) in managing the investment program for the city.
 2. Eligible Investments:
The treasurer will invest the city's surplus funds only in those investments authorized by ORS 294.035, 294.040 and 294.155. The City will not invest in stocks and it will not speculate or deal in futures or options.
 3. Eligible Financial Institutions:
The city will conduct business only with financial institutions (banks investment brokers, Investment bankers, trustees, paying agents, registrants, etc.) that are deemed to be credit worthy. The Treasurer will maintain current audited financial statements for each institution on which cash is invested as well as those with which it conducts other business (banking services, issuance of debt, etc.) Authorized signatories for checks and disbursements will be approved by the City Council.
 4. Objectives:
 - a. Safety
Safety of principal is the foremost objective of the city. Each investment transaction shall be undertaken in a manner which seeks to ensure preservation of capital and avoidance of capital losses through securities defaults, erosion of market value or other risks. The amount of funds invested in any single financial institution will be limited to the amount covered by federal insurance (current limit is \$100,000).
 - b. Liquidity
The city's Investment Officer (Treasurer) shall match the city's investment portfolio with its cash flow requirements. Due to the changing requirements of cash flow caused by factors not totally within the control of the city's Investment Officer, the ability to convert a security into cash must be considered.
 - c. Yield
Investments of the city shall be acquired in a manner designed to attain the maximum rate of return through all budget and economic cycles, taking into account constraints on investment instruments, cash flow characteristics of transactions and safety of principal.
 - d. Reporting

COMPREHENSIVE FINANCIAL POLICIES

On a monthly basis the Treasurer shall prepare a report for the City Manager listing the city's investments as well as the performance of those investments (yield, gains, losses, etc.). On a quarterly basis, the city's investment performance will be presented to the City Council by the Treasurer.

B. Cash Management

1. Responsibility and Control

- a. The Finance Department will develop the capability to forecast the city's cash inflows and outflows. Accurate cash flow forecasts will allow the city to keep its debt service costs to a minimum and to maximize the yield on its temporary investments.
- b. Revenue and expenditure projections will be reviewed on a monthly basis to determine the validity of assumptions, new information and accuracy of seasonal and/or periodic fluctuations.
- c. The city's cash flow shall be managed with the goal of maximizing the total return on investments.
- d. Authorization levels will be established by the City Manager for the transfer of city funds.

C. Investment in Deferred Compensation

Funds set aside by the city pursuant to its deferred compensation program agreement may be invested only in those financial instruments listed in ORS 294.035.

D. Maintaining Records of City Owned Assets

The Finance Department will develop and maintain a fixed asset record keeping system. This will include recording fixed asset values, from either an appraisal or physical inventory, into subsidiary ledgers to support amounts recorded in the city's general-purpose financial statements. The Finance Department will also establish specific procedures to ensure that both the purchase/acquisition and retirement of fixed assets are recorded on an ongoing basis. Changes in asset balances will conform to GASB 34 and related accounting standards.

COMPREHENSIVE FINANCIAL POLICIES

BUDGET POLICIES

A. Statement of Philosophy

The budget is an annual financial and operational plan. It is a clear statement of City priorities as established by the Mayor and City Councilors. Any alteration of the adopted plan requires prior approval of the Council.

The City will adopt a balanced budget for each fund meaning that budgeted expenditures plus contingencies and reserves, if required, will be met by an equal amount of budgeted resources. The annual budget process shall address City priorities and packages of options and recommendations for Council decisions.

The budget is a measure of the performance of departments. Department heads will be held accountable for performance within the context of their budget. The staff is expected to budget appropriately and spend appropriately. That is the amounts requested are realistic and expenses are charged to the correct account.

B. Compliance with Local Budget Law

The City shall prepare, adopt and amend its annual budget in accordance with Oregon local budget law. It is the responsibility of the City manager, in his/her role as the city's Budget Officer, to prepare and present the city's annual budget to the Budget Committee for their approval. Budget Committee reviews and, if necessary, revises the proposed budget. The Budget Committee must approve the proposed budget and submit it for adoption by the City Council. The City Council has the final responsibility for adopting the budget and for making the necessary appropriations.

C. Budget Amendments

City departments shall plan annual budgets for each fiscal year which accurately reflect the service priorities and needs of the citizens as directed by the City Council.

When revenues are not received as planned, the corresponding expenditures shall not be made. It is the responsibility of the department head to ensure that the necessary reduction in expenditures occurs.

When new sources of grant revenue become available, departments shall request a budget change, but must spend the additional revenues only for the programs or activities specified in the grant.

Changes among line items within a major category are generally within the discretion of the department head, with review by the Budget Officer, provided such changes do not affect service priorities. However, transfers between major

COMPREHENSIVE FINANCIAL POLICIES

categories are discouraged and require approval of the City Councilors prior to expenditure of funds, consistent with ORS 294.450.

D. Inflation Guidelines

In preparing budgets for each fiscal year, City departments will use estimates of inflation factors to calculate increases in operational costs. Some products, services or commodities are more sensitive to inflationary costs adjustments than others.

The City Council's approved general inflation guidelines are to be published in the budget preparation manual. This policy applies to all departments contained within the City annual budget.

E. Capital Improvement Plan

Each year's budget for capital expenditures will be in conformance with the Capital Improvement Plan and in compliance with requirements of Oregon Revised Statutes. Only capital projects and acquisitions conforming to this policy will be undertaken by the City. The CIP also contains grant and debt policies to guide the use of those resources to fund capital projects in an appropriate manner.

F. Revenue

City's policy is to maintain to the greatest extent possible a diversified base of revenue sources, limiting reliance on any single source.

Applications for new grant sources will conform to grants policy and require City Council approval prior to making application.

When revenue estimates change, affecting service priorities, departments will amend their budgets to reflect changed expectations. Grants should be pursued to achieve the City's objectives and not solely for the purpose of gaining additional funds.

G. Fund Balance

Fund Balance consists of the cumulative excess of revenues over expenditures since the beginning of a fund. The best possible estimates of available Fund Balances will be used when proposing and adopting annual budgets, allowing the most realistic estimate of resources to be used when establishing service priorities for the ensuing fiscal year. Positive fund balances are required for cash flow purposes and should not be viewed as a resource for the following years.

H. Fees and Charges

Each department will recommend to the City Manager a list of existing services and/or materials that are available to the public through City government which the department head believes worthy of a service fee or charge. Fees are appropriate where a discreet segment of the population directly benefits from the service as opposed to a service that has a general benefit for all residents and

COMPREHENSIVE FINANCIAL POLICIES

businesses. Revenue from fees is becoming more important as the yield from property taxes is capped by limits in the growth of the assessed value. On the other hand a fee needs to be considered fair, equitable and should not cause considerable administrative expense to collect.

The City Manager/Budget Officer, in cooperation with the department, will determine concurrence or modifications to the list. Upon concurrence, the department will prepare the revenue projections and appropriate documents with the submission of the annual budget. The revenue projections should be multi-year and based on the trend of the past several years. Substantial changes in the amount collected will require explanation.

It shall be the policy of the City to establish fees that are in compliance with state statutes and City ordinances. When fees are established, the fee will be set to recover the total cost associated with the service provided. A level of charges below total cost may be approved by the City Councilors, if considered in the best interest of City.

- I. Capital Expenditures within Departments
Capital Outlay budgets will include all anticipated expenditures for individual items with a cost greater than \$5,000 and a useful life expectation of one year or more. Purchases that do not fit this description are not considered Capital Outlay items.
- J. Budgeting contingency
In any year, circumstances may arise which could not have been reasonably anticipated and which may require a change in the annually adopted plan. Each fund may differ both in need for and ability to budget for a Contingency account. Therefore,
 - there will be one Contingency account established in each fund, and
 - the amount of the Contingency account will be a predetermined amount or percentage of the total resources budgeted in the fund. The amount or percentage to be used in each fund will be set by the Budget Officer to assist in preparing requested budgets, and will be based on the following criteria:
 - a. the total resources typically available to the fund compared to the resources needed to fund annual service priorities,
 - b. expenditure history in the fund, and
 - c. circumstances outside the control of the City.
- K. Use of contingency

COMPREHENSIVE FINANCIAL POLICIES

No expenditures shall be made from Contingency accounts. A transfer to an expenditure account must first be approved by the City Councilors. Requests for transfers must address the following:

the need for expenditures additional to the service plan and priorities adopted in the original budget,

conditions that could not have been anticipated prior to the adoption of the budget, and

alternatives considered to the use of Contingency accounts.

Managers will manage funds with the objective of the ending Fund Balance exceeding the original Contingency appropriation for the fiscal year.

CAPITAL IMPROVEMENT AND LAND ACQUISITION POLICIES

CAPITAL IMPROVEMENT

- A. Capital Improvement Program
1. Definitions:
 - a. The Capital Improvement Program (CIP) consists of a list of future facilities and infrastructure construction projects, major repair or facilities maintenance projects.
 - b. Facilities include any structures or properties owned by the city, the land upon which the facility is situated for the provision of city services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers, and storage yards, recreation centers, libraries and water and sewer related structures.
 - c. Infrastructure includes permanently installed facilities, generally placed underground or at-grade, which form the basis for provision of city services. Typically included are thoroughfares, bike paths, sidewalks, bridges, water and sewer lines, and storm sewers.
 2. Preparation:

As part of the planning process the City Manager shall prepare and present a five-year CIP. The document shall provide details of each capital project plan: its estimated costs, sources of financing, performance measures that will be used to determine the success of the project, project timeline, identification of the project manager and a full description of the project. The city shall also identify the ongoing operation and maintenance costs associated with each capital project. The City Manager will review the financial and economic assumptions contained in the CIP and the CIP will contain a statement that such a review has taken place. The policies, strategies and standards established by the city's Comprehensive Plan shall be followed by the staff in the preparation of the CIP. The CIP shall also incorporate guidelines established by the City Council's goals and objectives, federal and state laws, and the needs of the community.
 3. Financing:

All alternative financing possibilities shall be examined in addition to debt financing. If debt is issued the asset life should be equal or exceed the life of the debt being incurred. Property owners that would benefit from an improvement will be expected to share in the cost of the improvement and in the financing of such improvement.
 4. Local Improvement Districts:

When local improvement districts (LID) are established to fund capital projects they must be self funding. Sufficient assessments and reserves should

COMPREHENSIVE FINANCIAL POLICIES

be established so that the entire cost of the debt (interest and principal) is covered, as well as the administrative costs of handling the district.

B Monitoring the Capital Budget

1. Project Progress reporting:

Regular reports shall be prepared on the progress of each active project by the project manager (with total costs in excess of \$50,000) in the CIP. The reports should contain an evaluation of the progress of each project.

2. Project Review Process:

The review process should identify problems involving capital projects as early in the project development as possible. The review process shall include quarterly reports to the city manager and City Council.

3. Amending the Capital Improvement Program:

Any material changes to the CIP shall be reviewed and approved by the Budget Committee and the City Council. Such changes shall take the form of amending the CIP or supplemental appropriation, when required.

4. Performance Reporting:

Once a project is completed, it will be the responsibility of the project manager to evaluate and report on the actual performance of the project. It is the project manager's responsibility to report to the City Council as to whether the project accomplished what it had set out to accomplish, (i.e., improve traffic congestion, improve productivity, etc.). The project manager will report back to the City Council within the timeframe established by the project plan.

LAND ACQUISITION POLICIES

A. Scope

These policies will cover the following types of land acquisition transactions: park land, open spaces and land for city facilities and buildings. These policies cover the aforementioned types of land acquisitions regardless of how the land was acquired by the city (purchase, lease, condemnation, donation, etc.) These policies exclude easements, right-of-ways and liens.

B. Approval of Land Acquisitions

The City Council needs to approve all land acquisitions entered into by the city. The city will consider opportunistic purchases of land to serve anticipated future needs.

C. Checklist

To facilitate the City Council's review/approval process, the following questions/issues need to be addressed by the sponsor of each proposed land acquisition:

1. A detailed description of the property being acquired, including an identification of what the land will be used for by the city.
2. A detailed analysis of why this is the right time to acquire this land.

COMPREHENSIVE FINANCIAL POLICIES

3. A title report.
4. The full cost of the land acquisition needs to be provided including the following:
 - a. purchase price
 - b. funding source (dedicated funds, debt, SDC's, lease with purchase option)
 - c. estimated annual operating costs to be borne by the city for a five year period following the date of acquisition
 - d. estimated revenue loss (property taxes) for the five year period following the date of acquisition
 - e. associated costs such as taxes owed, lien removals, or removal of other encumbrances on the property including structures
5. State whether this land acquisition was included in both the city's five-year capital improvement plan and its current budget. If not where are the funds coming from and what's the effect on the city's plan and budget.
6. State that the lands designation in the city's comprehensive plan and list its zoning designation.
7. State whether this land acquisition was contemplated by the appropriate master plan - if not - why is this acquisition being made.
8. State whether a phase I environmental assessment of the land being acquired needs to be performed and if so, at whose cost. This assessment includes a review of the historical use of the land.
9. State whether there are any applicable legal issues, such as effects of covenants that run with the land or status regarding tax exemptions.
10. State whether there are any repair, maintenance, ADA or code enforcement issues that may be associated with any improvements on the land.

D. Review by City Manager

All submissions submitted to the City Council related to land acquisitions will be accompanied by City Manager review and recommendation.

COMPREHENSIVE FINANCIAL POLICIES

DEBT MANAGEMENT POLICIES

- A. **Uses of Debt**
Debt shall not be used for operating purposes. No debt shall be in existence for longer than the useful life of the capital investment for which the debt was incurred.

- B. **Financing Alternatives**
The city will examine financial alternatives to long-term debt. These alternatives will include pay-as-you-go, joint financing, reserve funds, lease-purchase, local improvement districts, special assessments, state and federal tax increment, borrowing from other funds, systems development charges and developer contributions. Before a decision is made, a cost benefit analysis will be performed for each alternative being considered with the goal of minimizing the cost of the financing to the city. The financial analyses shall be reviewed by the City Manager prior to any final decision.

- C. **Credit Ratings and Disclosure**
The city will adhere to recommended disclosure guidelines as endorsed by the Public Securities Association, the Government Finance Officer Association, the Municipal Securities Remaking Board and the Governmental Accounting Standards Board. The city will see a current bond rating so that future borrowing costs are minimized and access to the credit market is preserved. The city will balance the goal of minimizing these costs with its stated policy of doing business with only stable, low risk, credit worthy firms.

- D. **Debt Margins**
The city shall ensure that its debt margins are within the 3 percent true cash value limitation as set forth in ORS 287.004.

- E. **Bond Issuance Advisory Fees and Costs**
The city shall be actively involved in the selection of all financial advisors, underwriters, paying agents and bond counsel. The city will evaluate the merits of rotating professional advisors and consultants and the various services and fee structures available from independent financial advisors, investment banking firms.

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REVENUE MANAGEMENT POLICIES

A. General Guidelines

1. Dedicated revenue sources shall be used only for the purpose for which they are being collected.
2. One time revenue sources will not be used to fund ongoing activities of the city.
3. The city will closely manage the collection of its revenues. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection shall be used.

B. Diversification of Revenue Sources

The city shall diversify its revenue system so as to shelter its operations from over reliance on any one revenue source.

C. System development Charges, User Fees and Other Charges

1. General:

System Development Charges (SDC's) allow cities to shift the cost of additional public facilities to those who benefit from them. System development charge is defined as a reimbursement fee, an improvement fee or a combination thereof assessed or completed at the time of increased usage of a capital improvement or issuance of a development permit, or building permit in connection to the capital improvement [see ORS 223.299 (4)(a)]. The City of Cornelius will use SDC's rather than levying taxes and/or imposing service charges on all city residents to pay for additional service capacity. As a result, SDC's have been established that reflect the costs of providing roads, storm drains, water, sewer and parks improvements needed to service additional increments of growth.

In addition to the collection of SDC's the city also requires developers to contribute infrastructures by installing streets, water, and sewer and storm sewer facilities within their developments. The City will also assist in forming local improvement districts so the costs of improvements are assessed against the property that benefits from the improvement. Finally, the City may issue revenue bonds for capital improvement projects in which revenues from SDC's and user charges will be used to pay the debt serviced on the bond. The City imposes the Washington County Transportation Impact Fee (TIF) for improvements to collector and arterial streets.

2. Fee Increases/Reviews:

Fees and charges should be reviewed on an annual basis to determine whether the fees being charged are adequate to cover the entire cost (operating, direct, indirect and capital - including carrying costs) of providing the service. Before fees and charges are adjusted, the city shall consider the current competitive market rates of other cities.

COMPREHENSIVE FINANCIAL POLICIES

3. Fee Setting:

Where possible, fees and charges shall be set so that those who directly benefit for a service pay for it. Any changes in the city's fee structure shall be reviewed by the City Manager prior to implementing the revised rates. This review will consist of a detailed financial analysis to ensure that the city's costs of providing the service are being covered.

D. Utility Rates

Charges for providing water, sewer, storm sewer and street lighting shall be sufficient to finance all operating, capital outlay and debt service expenses of the city's enterprise funds, including operating contingency and reserve requirements. Projects funded with SDC's, general obligation bonds or developer contributors shall be excluded from this requirement. It is the city's position that if a system's capacity needs to be expanded as a result of growth, then the cost of the expansion should be borne by those causing the growth. On an annual basis, the city shall review and, if necessary, revise the rates it charges to its utility customers. Any suggested change will not be made unless there has been a review performed by the finance director to ensure that the revised rates cover the costs incurred by the city in providing the service. The city's rate structures will be sensitive to the "market price" for similar services as well as to smaller, infrequent users of the service.

E. Interest Income

Interest earned from the investment of city money shall be distributed to the appropriate fund in accordance with the equity balance of the particular fund from which the money was provided for investment.

GLOSSARY

Actual

Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. Adopted budget becomes effective July 1st. Subsequent to adoption; Council may make changes throughout the year.

Allocated Charges

Funding transferred to the Internal Services fund and Street fund from other funds for specific administrative functions, which benefit those funds (i.e., City Manager, Finance Department, Human Resources, etc.).

Approved Budget

Approved, as used in the fund summaries, revenue summaries, and department budgets, represents the proposed budget with changes made by the Budget Committee, if any.

Appropriations

Legal authorization granted by the City Council to spend public funds. Appropriations within each program may not be exceeded.

Assessed Valuation (AV)

The value set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.

Assets

Resources having a monetary value and that are owned or held by an entity.

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

Bond Funds

Established to account for bond proceeds to be used only for approved bond projects.

Budget

A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative, or whether the appropriating body has approved it.

COMPREHENSIVE FINANCIAL POLICIES

Budget Calendar

The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budget Committee

A group comprised of the elected officials plus an equal number of concerned citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

Budget Document

A written report showing a government's comprehensive financial plan for a specified period, usually one year that includes both the capital and the operating budgets.

Budget Message

Written explanation of the budget and the City's financial priorities for the next fiscal year; prepared by the City Manager.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal and interest in the enterprise funds is subject to appropriation.

Capital Budget

The City's budget for projects, major repairs, and improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, storm water, parks, and buildings).

Capital Expenditures

The City defines a capital expenditure as using the following three criteria: (1)

relatively high monetary value (equal or greater than \$50,000), (2) long asset life (equal to or greater than 3 years useful life), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project/Capital Project

Any project having assets of significant value and having a useful life of three years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating as an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$5,000 or more; and (3) be a betterment or improvement.

Replacement of a capital item is classified as capital outlay under the same code as the original purchase.

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Replacement or repair parts are classified under materials and services.

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest income. Cash management refers to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Annual Financial Report

The annual audited results of the City's financial position and activity.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency

may be appropriated for a specific purpose by the City Council upon the approval of a resolution. The City separates contingencies into those that are designated for specific purposes and undesignated. (Also see Designated Contingency and Unappropriated Ending Fund Balance)

Debt Service

Interest and principal on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

Established to account for the accumulation of resources and for the payment of general long-term debt principle and interest that are not services by the Enterprise funds. It does not include contractual obligations accounted for in the individual funds.

Department

The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc).

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. Includes items such as moving and remodeling, major building repairs, emergency management and capital project or equipment purchases.

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Direct Debt

General obligation debt imposed by the City of Cornelius on its revenues and not usually bearing on properties outside the city limits.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of specific goods or services.

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses
– where the intent is the service is self-sufficient, with all costs supported predominantly by user charges. The City maintains three Enterprise Funds to account for Water, Sewer, and Storm water activities.

Estimated Actual

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

Fees

Charges for specific services levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include business and non-business license, fines, and user charges.

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Cornelius's fiscal year is July 1 through June 30.

Five-Year Financial Plan

An estimation of revenues and expenses required by the City to operate for the next five-year period.

Fixed Assets

Includes equipment, infrastructure, buildings, land, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

Franchise Fee

Charged to utilities operating within the City and is a reimbursement to the general fund for the utility's use of City streets and right-of-ways.

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Full-Time Equivalent

A calculation used to convert part-time hours to equivalent full-time positions. Full time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The balance of net financial resources that are spendable or available for appropriation.

General Fund

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police protection, fire protection and prevention, emergency medical service, parks and recreation, library and any other activity for which a special fund has not been created.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds (G.O. Bonds)

Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by

local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and City facilities.

Grant

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, parks or capital projects).

Infrastructure

Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Interfund Transfers

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to another fund. Transfers from the other funds appear as non-departmental expenditures called "Interfund Transfers".

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Internal Services Fund

The cost of the general administration of the City plus planning, engineering, building and grounds maintenance.

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are

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developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Local Improvement District

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50% voter turnout.

Materials and Services

Expendable items purchased for delivery and city services. This classification includes supplies, repair and replacement parts, small tools, and

maintenance and repair materials that are not of a capital nature.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. Schools' maximum rate is \$5.00 after FY 1995-96.

Measure 50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either (i) a general election in an even numbered year; or (ii) at any other election in which at least 50 percent of registered voters cast a ballot.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Net Working Capital

The net working capital is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Objective

Something to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

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Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

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

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Overlapping Debt

The proportionate share of bonds outstanding and owed to other taxing jurisdictions attributable to city property owners. (e.g. Forest Grove School District, Hillsboro School District, Port of Portland)

Permanent Tax Rate

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit

in Fiscal Year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of Cornelius is \$3.986 per \$1,000 of assessed value.

Personnel Services

Includes the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health and workers' compensation insurance.

Property Tax

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the General Fund.

Project Manager

The individual responsible for budgeting for a project and managing project to its completion.

Proposed Budget

Combined operating, non-operating, and resource estimates prepared by the City Manager and submitted to the public and the Budget Committee for review and approval.

Real Market Value

The estimated value of property if sold. Within Cornelius, the average real market value exceeds the assessed value by 41%. This disparity is the result of voter approved tax initiative 50 passed in 1997.

Resolution

A special or temporary order of a legislative body requiring City Council action.

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Resources

Total of revenues, interfund transfers in and beginning fund balance.

Retained Earnings

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

Revenue

Funds received by the City from either tax or non-tax sources.

Revenue Bonds

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, utilities, grants, excise or other specified non-property tax.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to benefit primarily those properties. (Also see Local Improvement District)

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, roads, or sewer systems.

Special Revenue Funds

Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Supplemental Budget

Appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

System Development Charges

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, storm drains, streets and parks and are paid by developers and builders as part of the permit process.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue

Includes property taxes.

Tax Roll

The official list showing the amount of taxes levied against each property. Maintained by the Washington County Assessment and Taxation Department.

Transportation Impact Fee (TIF)

A fee based on traffic generated by new development. The formula for imposing the TIF and use of funds is the subject of a Washington County Ordinance.

Transfers

The authorized exchange of cash or other resources between funds.

Unappropriated Ending Fund Balance

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

User Fees

The fee charged for services to the party or parties who directly benefits. Also called Charges for Service.

ACRONYMS

ADA	Americans with Disabilities Act
AFSCME	American Federation of State County and Municipal Employees Union
AV	Assessed Value
CAFR	Comprehensive Annual Financial Report
CCI	Construction Cost Index
CCIS	City County Insurance Services
CWS	Clean Water Services
CSO	Community Service Officer
CD	Community Development
CD	Compact Disk
CIP	Capital Improvement Program or Plan
CMFR	Comprehensive Monthly Financial Reports
COLA	Cost of Living Adjustment
COP	Certificates of Participation
CPA	Certified Public Accountant
CPI	Consumer Price Index
DEQ	Department of Environmental Quality
DLCD	Department of Land Conservation and Development
DUI	Driving Under the Influence
DVD	Digital Video Disk
EMS	Emergency Management Services
EPA	Environmental Protection Agency

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FASB	Financial Accounting Standards Board
FICA	Federal Insurance Contributions Act
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officer's Association
GIS	Geographic Information Systems
GISSP	Geographic Information Systems Strategic Plan
HR	Human Resources
HVAC	Heating, Ventilation, and Cooling Equipment
IS	Information Systems
ISP	Internet Service Provider
ITS	Intelligent Transportation System
JWC	Joint Water Commission (City of Hillsboro)
LAN	Local Area Network
LCDC	Land Conservation and Development Board of Commissioners
LED	Light Emitting Diodes
LID	Local Improvement District
MAV	Maximum Assessed Value
METRO	Metropolitan
NPDES	National Pollutant Discharge Eliminating System
OAA	Older Americans Act

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ODOT	Oregon Department of Transportation
OECDD	Oregon Economic and Community Development Department
ODOT	Oregon Department of Transportation
OR	Oregon
ORS	Oregon Revised Statutes
OSHA	Occupational Safety and Health Administration
PC	Personal Computer
PDA	Personal Digital Assistant
PEG	Public Educational Government
PERS	Public Employees Retirement System
PGE	Portland General Electric
PIO	Public Information Officer
RMV	Real Market Value
SCADA	Supervisory Control and Data Acquisition
SDC's	System Development Charges
SRO	School Resource Officer
TDM	Transportation Demand Management
UBG	Urban Growth Boundary
VoIP	Voice-over Internet Protocol
WAN	Wide Area Network
WASHCO	Washington County
WCCC	Washington County Coordinating Council
WCSO	Washington County Sherriff's Office
WWTP	Waste Water Treatment Plant