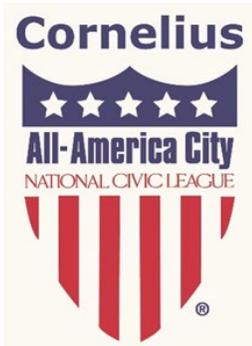


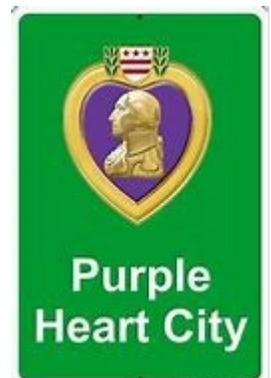
# ***CITY OF CORNELIUS ADOPTED BUDGET 2023-2024***



# *Cornelius*

Oregon's Family Town

Est. 1893



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TABLE OF CONTENTS  
2023-2024 ADOPTED BUDGET  
July 1, 2023 – June 30, 2024

PAGE

**INTRODUCTION**

Readers Guide .....	1
Budget Award .....	2
Budget Committee.....	3
Organization Chart .....	4
Budget Message.....	5
Strategic Plan .....	9
About Cornelius .....	14
Budget Process.....	24
Budget Document .....	28
Use of Funds by Department .....	32
Summary Financial Management Policies.....	34
5-Year Financial Forecast.....	37
Revenue Sources.....	42
Summary Major Revenue and Expenditures.....	44
Property Tax Summary.....	52
Capital .....	54
Debt.....	56
Personnel.....	62
Budget Snapshots.....	64
Transfers and Allocations.....	66

**FUNDS**

General Fund.....	69
City Council .....	71
Community Development .....	73
Engineering .....	77
Police .....	81

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Municipal Court .....	85
Fire.....	87
Fire-Local Option Levy .....	93
Library .....	95
Parks.....	99
Other/Non-departmental .....	103
Internal Services Fund.....	105
Administration.....	107
Support Services-Public Works .....	111
Information Technology .....	113
Facilities .....	115
Other/Non-departmental .....	119
Surface Water Management Fund.....	121
Water Fund.....	125
Sanitary Sewer Fund.....	129
Streets and Pathways .....	133
Bonded Debt Fund .....	137
Bancroft Fund.....	139
Fixed Asset Water Fund.....	141
Fixed Asset Sanitary Sewer Fund .....	143
Fixed Asset Surface Water Management Fund.....	145
Parks System Development Charge Fund.....	147
Traffic Development Fund .....	149
<b><u>20 YEAR CAPITAL IMPROVEMENT PROGRAM</u></b> .....	151
<b><u>ACRONYMS</u></b> .....	193
<b><u>GLOSSARY</u></b> .....	195
<b><u>COMPREHENSIVE FINANCIAL POLICIES</u></b> .....	205

## 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, 2022**

*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, 2022**. 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.

## 2023-2024 BUDGET COMMITTEE

### COUNCIL MEMBERS:

Jeffrey C Dalin, Mayor  
 John Colgan, Council President  
 Doris Gonzalez, Councilor  
 Angeles Godinez, Councilor  
 Eden Lopez, Councilor

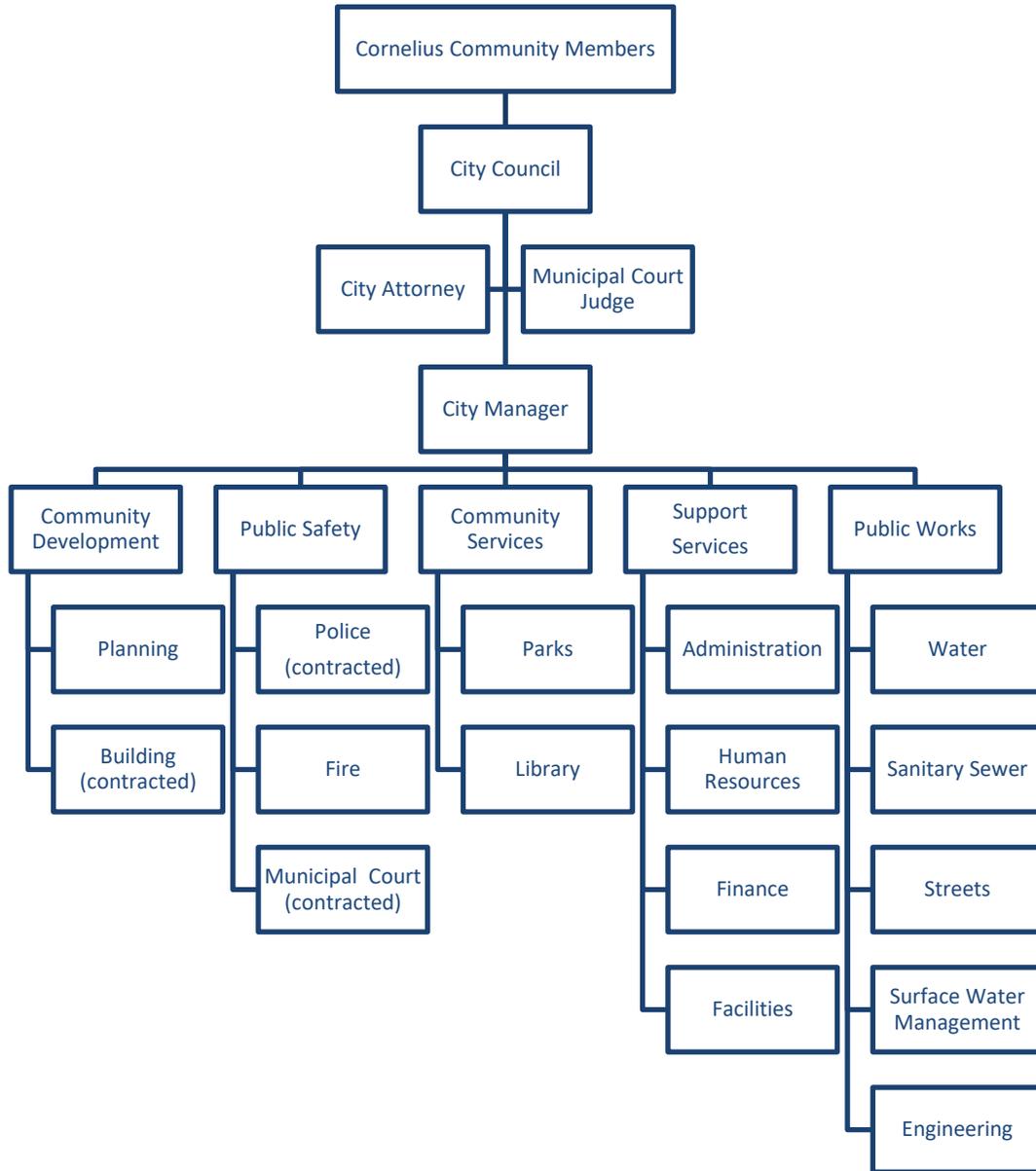
### APPOINTED MEMBERS:

Andrew Dudley  
 Dave Waffle  
 Brad Coffey, Chair  
 Greg Vaughn  
 Debbie Suchan

### ADMINISTRATIVE STAFF

Budget Officer – City Manager ..... Peter Brandom  
 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

As the City organization and community continued to emerge from the COVID-19 pandemic, 2022 brought more change. I was honored and thrilled to be selected as the next Manager for this great City, following the long tenure of Rob Drake. Thanks to Rob's steady leadership, Cornelius is in solid shape and at the precipice of more great opportunities. One of them now carries Rob's name, the Drake Learning Center, dedicated with a City Council resolution late last year. A currently vacant 2,738 square foot space in the west end of the Library building will be built out to serve community learning, creative arts, and meeting needs into the future. The project will be funded by Federal American Rescue Plan Act (ARPA) grant funds and is slated to be completed in Fiscal Year (FY) 2023-2024.

Our strong standing as an organization is due to the steady, dedicated, and energetic leadership of our City Council and our incredible employees. It is truly an honor to support a team of people who care so deeply about their roles and this community – I observe their dedication and humility every day.

As we all know, the main constant in life is change, and we will continue to see an evolution in leadership and staffing. Among my highest priorities is the succession of key staff positions that are imminent and upcoming, and ways that we can foster interest and engagement in Cornelius's civic involvement. In my short time we have already seen new community member volunteers step into roles on City boards and commissions, and we have welcomed our newest City Councilor, Eden Lopez, who spent years serving on our Planning Commission.

### FISCAL YEAR 2023-2024 HIGHLIGHTS

The FY 2023-2024 budget is designed to support core City services and to address City Council priorities, imperatives in existing plans, planned infrastructure projects, and unanticipated opportunities. We will continue to focus on public safety, road and infrastructure maintenance, parks and park amenities, and library services. Additionally, we will address staffing needs in our Fire Department, and a need for deeper communications and community engagement capacity across the organization.

The FY 2023-2024 budget contains \$45.3 million in recommended funding for core services, including \$12.2 million for the General Fund. The balance is in enterprise funds, which are restricted by utility rules, state statutes, bond covenants or constitutional limitations that require expenditure only on uses related directly to that particular source of income. The General Fund includes funding for Administration, Police and Fire, Public Works (including Parks and Engineering), Library, Municipal Court and Community and Economic Development. The General Fund is about 26% of the total budget and funds more than 50% of City employees. Continued substantial increases in personnel (10% increase projected) and materials and services (M&S) have impacted the General Fund budget. Those cost increases are outpacing General Fund revenues, and out-year projections show continued projected decline in General Fund reserves. We will continue to closely monitor expenditures, and also closely study revenue sources to be sure we have an updated fee schedule and revenue-based contracts. We have also proposed a General Fund reserve policy (target) to be sure that we manage the Fund so that it remains healthy.

Other FY 2023-2024 highlights include:

- Cornelius Fire Department funding: Approximately 65% of Fire Department funding comes from the General Fund. The balance comes from an operating levy (20.5%) last renewed in 2019 and set to expire in 2024, and from cost reimbursement for services provides to the Cornelius Rural Fire Protection District (14.5%). Fire Department staffing is currently deficient, and one new position is requested in this budget. Due to the need, we have initiated filling this position now, and have applied for two grants to enhance staffing. We are also developing options to replace the current levy with a new levy for increased funding.

- ARPA funding: These once-in-a-lifetime funds have helped our community pull through the pandemic, and continue to provide a resource for businesses, nonprofit partners and the City. Further investments with ARPA funds will include key City plans and plan updates, including the City's first community vision plan, critically needed fire equipment, City Council chambers technology improvements, and a communications plan.
- Communications and Community Engagement: A new Communications and Community Engagement Manager position is requested in this budget, to address a Council and community priority by enhancing communications and ways that the City engages with community members. The new position will be supported by City utility funds through a cost allocation, along with the General Fund. A long-awaited City re-branding is also planned. The existing City newsletter – the Gazette – will be transitioned to U.S. Postal Service mail, rather than inclusion with the utility bill, so that more residents have access to it. The long-standing program of community events will also be maintained, with some adjustments for cost savings.
- Community and Economic Development: Interest in both residential and commercial development in Cornelius continues to increase. With very limited remaining land supply, City staff have spent substantial time advocating for more land, particularly for industry in order to create more local jobs. This work will be ongoing, with no near-term path to increase land supply. The City will continue to support and partner with key economic development organizations, including the Forest Grove/Cornelius Chamber of Commerce, Col-Pac, and Westside Economic Alliance (WEA). We will continue to facilitate the Cornelius Economic Development Commission (EDC) in furtherance of our goals, and will complete an update of our Economic Opportunities Analysis (EOA) (with ARPA funds). The City's Urban Renewal Fund continues to grow, and will provide resources in support of our Urban Renewal Plan, possibly starting in FY 2023-2024.

The Laurel Woods residential development, which at full buildout will include over 900 homes, began construction in 2018 and is nearing completion. The affordable housing project Plaza Los Amigos is scheduled to be completed in the next Fiscal Year, and a large new market rate multi-family housing project is likely to start next year as well. Several commercial and industrial projects are moving forward as well, and City staff are looking at ways the City may spur development of vacant lots and derelict commercial sites.

- Contracted services: The City continues to contract with the Washington County Sheriff's Office for Police services, and with the City of Forest Grove for Fire Chief and fire logistics services, building permit review and inspection, and municipal court services. The Police contract was extended last year through 2032. These arrangements provide efficiencies to the City, and staff continually monitor both performance and value against available City resources.
- Capital Improvement Program (CIP): Our CIP is a crucial tool that allows the City to save for larger expenditures, like expensive fleet vehicles and equipment. Diligent, consistent maintenance of the CIP has allowed for programmatic purchase of important items and will continue to allow for purchase and replacement of more expensive, needed items.
- Library: The Cornelius Library continues to serve the community as a key gathering space and source of access to information. The Library is open seven days a week for a total of 60 hours, near the top of all libraries in the County. Funding from the County library cooperative is projected to be flat due to a significant County general fund deficit, but current Cornelius Library services will be maintained.
- Utility Fees: Utilities are projected to rise due to cost increases passed through from our partner agencies and general personnel and other cost increases. We continue to purchase our water wholesale from Hillsboro, which we have since 1941. Wastewater services are provided by Clean Water Services. Garbage collection is provided under contract with the City by Evergreen Disposal and Hillsboro

Garbage. Electricity is provided by Portland General Electric and natural gas by Northwest Natural Gas.

- **Infrastructure:** The proposed budget includes funding for several significant infrastructure projects, including: multiple sidewalk and roundabout street projects, partially funded by the U.S. Housing and Urban Development (HUD) Community Development Block Grant (CDBG); construction of South 29<sup>th</sup> Avenue between the Laurel Woods neighborhood and Baseline, alleviating traffic on South 20<sup>th</sup> and South 26<sup>th</sup> Avenues; and a causeway in the Laurel Woods neighborhood to connect the walking trail between two parts of the newer neighborhood.

## SUMMARY

Formation of the City budget is very much a team effort, led by our Finance Director Ellie Jones. Again, I believe that the proposed budget responds to the City's goals while accounting for available resources, today and in the future. I extend my deep gratitude to our entire Senior Leadership team and all City staff who contributed to this budget. It certainly would not be possible without them.

Thanks to years of sustained volunteer and professional leadership, the future for Cornelius is very bright. Our challenge is to maintain what makes Cornelius special, while evolving with growth and development. I am grateful to be a part of this community's journey, and welcome all who wish to reach out to the City to share your opinions and passions. Together we can ensure that we build a Cornelius where people want to live, work and play.

Peter Brandom  
City Manager and Budget Officer

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*

# CITY OF CORNELIUS STRATEGIC PLAN 2023-2025

## Cornelius Organizational Vision Statement

*Cornelius is welcoming, inclusive, and collaborative; strives to build trust and community for all; and honors our past while embracing a shared future, built on equity and sustainability*

## VALUES

Values express how elected leadership, senior staff and employees will strive to work together to achieve the mission. They provide guideposts for the team and leadership to stay focused on the long term while delivering core City services.

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### Be Accountable – provide clear goals for the team and report progress regularly

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Develop target timelines and milestones, and regular reporting process to ensure accountability and transparency

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Connect budget decision packages to goals

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### Be Prepared – strive to review material in order to be as informed as possible for decision making

---

Council read staff updates and ask questions to seek clarity

---

Staff provide information to Council as early as feasible to provide for adequate review time

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### Foster a Team Approach – recognize and honor roles to support a high performing team

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Council communication with staff should start with the City Manager

---

Staff will strive to be clear in requests for Council direction

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Council will strive to respond to the City Manager and provide real time feedback as needed

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## VISION AND MISSION

### Aligning With the Vision

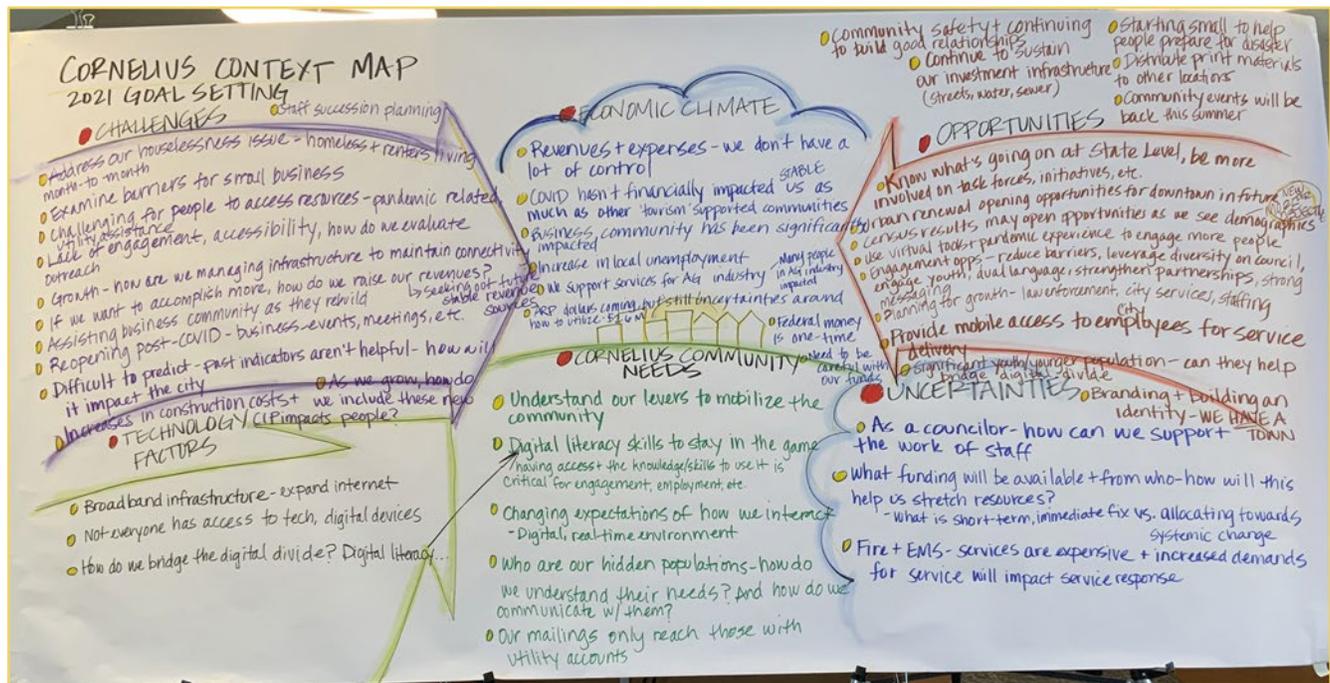
To align the group around a future state of mind, in 2021 the team imagined how they wanted Cornelius to look, feel and function five years into the future. The team discussed what a movie featuring Cornelius in five years might feature. They imagined the movie poster, what the key story lines would include, the cast and crew, and what others in the community might say about the film. This exercise produced a draft vision, which was revisited and modified by the group in 2023.

### Vision

Cornelius is welcoming, inclusive, and collaborative; strives to build trust and community for all; and honors our past while embracing our future, built on equity and sustainability.

### Mission

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



## GOALS AND ACTIONS

Goal	Actions	Action Lead	Timeline
<i>Communications and Community Engagement</i>			
1 – Enhance the City’s communication and engagement to be more representative and equitable	1.1 Evaluate current community events and identify opportunities to revamp and diversify events and activities	Senior Leadership Team	1-2 years
	1.2 Develop partnerships to support events and to increase engagement	Senior Leadership Team	Ongoing
	1.3 Develop a communication and engagement strategy to ensure that all residents have equal and equitable access to engagement and business with the City	Administration	1-2 years
<i>Efficient, Engaged and Responsive Organization</i>			
2 – Increase connectivity and engagement and improve culture within the City organization	2.1 Conduct more outreach to attract staff and volunteers that reflect the diversity of the community	Administration	Ongoing
	2.2 Identify and evaluate tools and technology that support effective staff connectivity and engagement	Senior Leadership Team	1-2 years, Ongoing
	2.3 Conduct employee engagement to define customer service expectations and to develop strategies to enhance our organizational culture	Administration	1-2 years
	2.4 Develop a succession strategy for the City’s Senior Leadership Team	Administration	1-2 years

Goal	Actions	Action Lead	Timeline
	2.5 Continue governance discussion through the Fire Task Force regarding fire service changes	Fire, Administration	1-2 years
	2.6 Establish sustainable funding and organizational structure for Cornelius Fire Department	Administration, Fire	3-4 years
	2.7 Develop recreation facilities, programming, and related partnerships	Public Works	3-4 years
<b>Community Vision</b>			
3 – Establish a shared community vision for Cornelius	3.1 Develop a 20-year community Vision Plan	Community Development	1-2 years
<b>Community Safety</b>			
4 – Ensure safety for all community members	4.1 Support schools, community partners and community members to reduce crime, violence, graffiti, and other safety problems	Police	Ongoing
	4.2 Develop plans to ensure community and organizational resilience to natural and other disasters	Fire, Public Works	3-4 years
<b>Infrastructure</b>			
5 – Develop the necessary infrastructure to meet the growth, service demands, and emergency preparedness needs of the community	5.1 Conduct financial analysis to explore options to support the community's growth demands and City revenues	Administration	1-2 years
	5.2 Work with local nonprofits to support utility assistance post-pandemic	Administration	1-2 years

Goal	Actions	Action Lead	Timeline
	5.3 Evaluate the community's broadband infrastructure and identify needs for future improvements	Administration	Ongoing
	5.4 Develop water source and related infrastructure options	Administration, Public Works	3-4 years
	5.5 Continue to advocate for and work on safety improvement measures on TV Highway east, through and west of Cornelius	Public Works	1-2 years, Ongoing
	5.6 Support development of the Council Creek Regional Trail	Community Development	Ongoing
	5.7 Expand mobility options (transit, trails, paths)	Public Works, Community Development	3-4 years
<b><i>Community and Economic Development</i></b>			
<b>6 – Identify community and economic development opportunities to support the community's needs</b>	6.1 Use ARPA funds to implement the Cultural District Plan	Community Development	1-2 years
	6.2 Develop an Anti-Gentrification and Anti-Displacement Plan	Community Development	1-2 years
	6.3 Advocate for addition to the City's industrial and residential land inventory through Urban Growth Boundary (UGB) expansion	Community Development, Administration	Ongoing

Adopted May 2023

## 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%

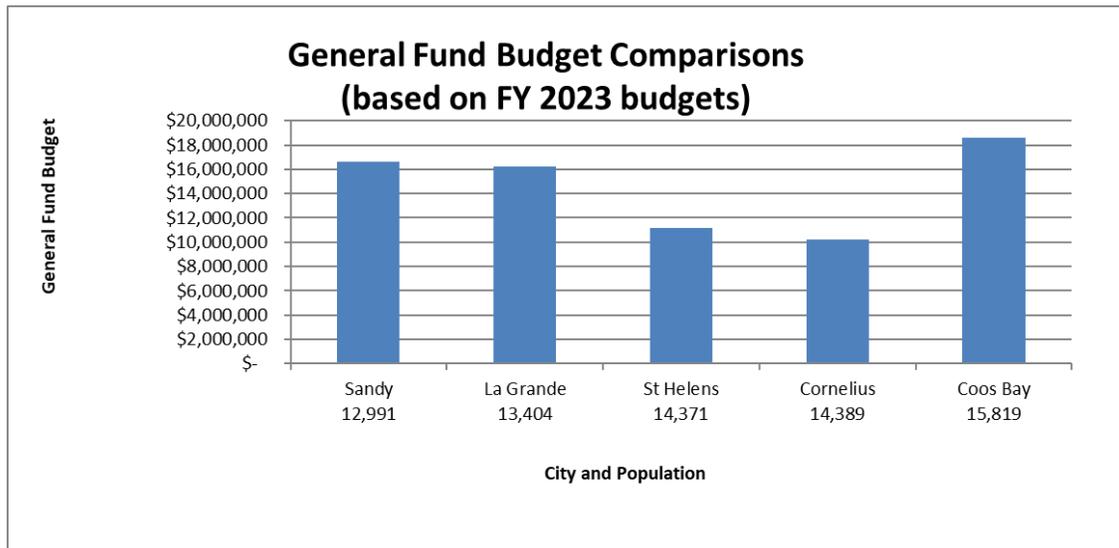
**Government**

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.corneliusor.gov](http://www.corneliusor.gov)

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, 2022 was 14,389. 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**

2022.....	14,389
2021.....	13,498
2010.....	11,020
2000.....	9,652
1990.....	6,148
1980.....	4,462
1970.....	2,106
1960.....	1,146

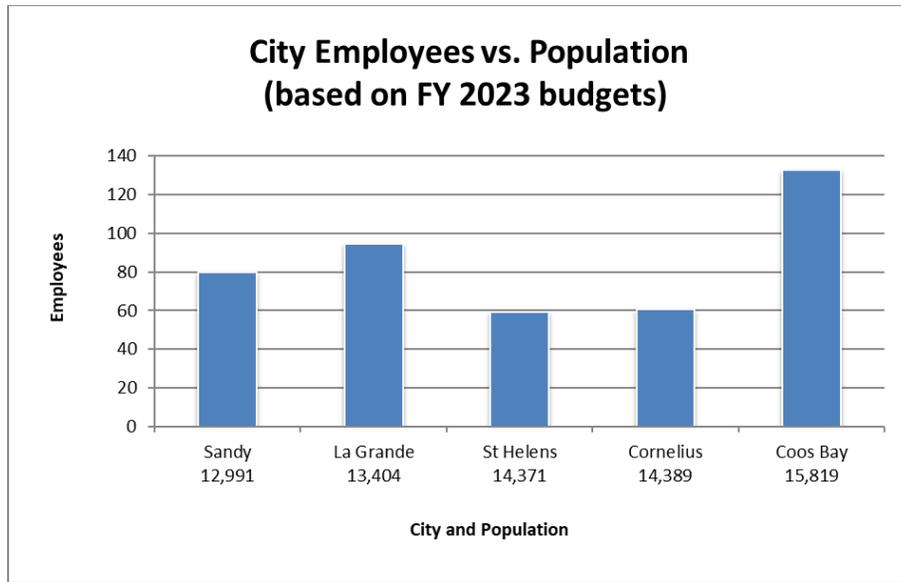
According to the 2020 Census there are 3.04 persons per household and the median family income in Cornelius in 2020 was \$72,788.

**TOP 10 EMPLOYERS 2023**

<b>Employer</b>	<b>Employees</b>
Wal-Mart Supercenter #4221	321
Fred Meyer #60	269
Sheldon Manufacturing, Inc.	111
Forest Grove School District	94
Pavement Maintenance Inc.	80
Virginia Garcia	79
Zavala Crop	50
Coastal Farm & Ranch	46
City of Cornelius	45
Truss Components	41

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

In the upcoming FY2023-2024 fiscal year the City has budgeted 47.60 full time equivalent positions, plus an additional 13.75 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 \$957 million in FY2023.

**CITY TAX RATE**

\$3.9836 per \$1,000 assessed valuation (2023)

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

**LAND AREA & ZONING**

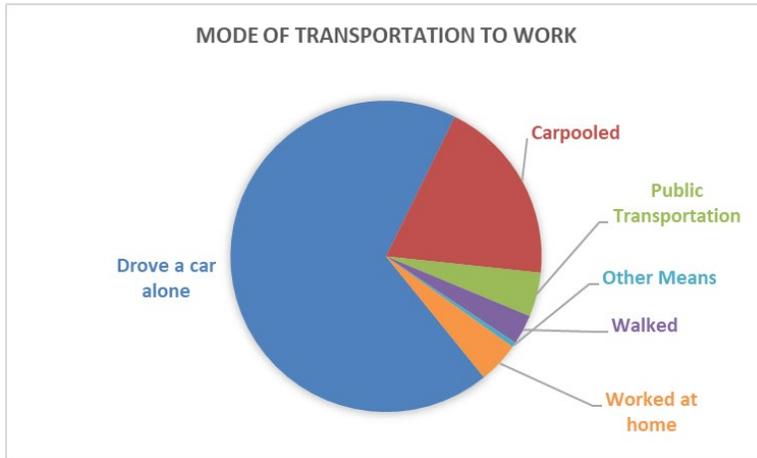
- Total Area..... 2.34 square miles
- Vacant Industrial.....89 acres
- Developed industrial.....103 acres
- Vacant Commercial.....51 acres
- Developed Commercial .....181 acres

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, GroveLink (Cornelius/Forest Grove)
- 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 PAYERS2022-2023

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
WAL-MART STORES INC	21,857,846	1	2.28%
TOM MOYER THEATERS	17,321,240	2	1.81%
LAURELWOOD DEVELOPMENT LLC	10,810,390	3	1.13%
PORTLAND GENERAL ELECTRIC	10,141,000	4	1.06%
RCI PROPERTIES HILLSBORO LL*	1,928,710	5	0.20%
495 LLC	7,553,520	6	0.79%
NORTHWEST NATURAL GAS CO	7,505,000	7	0.78%
SHELDON MANUFACTURING INC	6,124,350	8	0.64%
CORNELIUS SELF STORAGE LLC	5,522,050	9	0.58%
CPI FOREST HILLS OWNER LLC	5,161,600	10	0.54%
ALL CROP INC	4,249,270	11	0.44%
COASTAL FARM REAL ESTATE INC	4,009,680	12	0.42%
FRED MEYER STORES INC	3,577,224	13	0.37%
CORNELIUS CINEMAS 2 LLC	3,734,480	14	0.39%
CORNELIUS GATEWAY LLC	3,398,890	15	0.36%
SMOKETREE MHC LLC	3,386,440	16	0.35%
COUNTRY MEADOW ESTATES APARTMENTS LLC	3,073,660	17	0.32%
HANK'S PROPERTIES LLC	3,029,810	18	0.32%
JBK PROPERTIES MGMT	3,004,480	19	0.31%
NORTHWEST FIBER LLC	2,670,500	20	0.28%

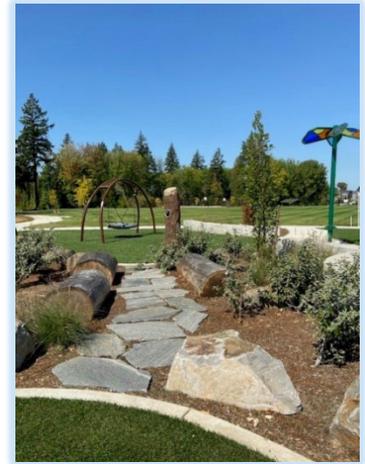
**Source:** Washington County Assessment and Taxation

\*Property was previously in farm deferral. A change in land use caused an adjustment to prior year taxes.

*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.

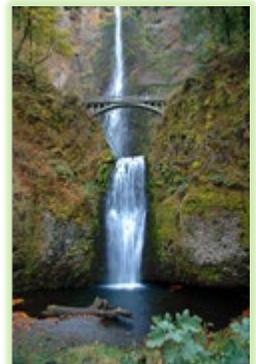


Ninety minutes east, the mystic Columbia River Gorge National Scenic Area beckons with towering waterfalls and miles of hiking trails through fern lined grottoes. The gorge is also home to some of the world's best windsurfing.



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...*

Cornelius sits on land that was historically occupied by the Tualatin Kalapuya, or Atfalati (*ah-TFAL-uh-tee*) people. The Atfalati lived throughout the Tualatin River watershed and their territory included the modern towns of Cornelius, Forest Grove, Gaston, Hillsboro, North Plains, Beaverton, Tigard, Tualatin, and Sherwood, and current unincorporated areas of Washington and Yamhill counties. The Atfalati were one branch of the Kalapuya tribes and spoke the northernmost dialect of the Kalapuyan languages. Starting in about the 1850's, diseases introduced by newcomers to the territory devastated the Atfalati, and roughly 65 survived as of 1855. In 1856 a treaty required that the Atfalati be removed to a reservation established at Grand Ronde.

In the mid-1800's, as European newcomers to the Tualatin Valley continued to arrive in greater numbers due to the new railroad, T.R. Cornelius settled in the Valley. He enlisted with the Washington County Volunteer army, and after leaving for California and the gold rush Cornelius returned to his 1,300-acre farm in present-day Cornelius in 1871. Over time he built many structures and businesses, including a warehouse that became a boon to the farmers in the area. Later through common consent of the townsfolk the city was named after T.R. Cornelius in honor of his many contributions to the development of the community.

Cornelius was incorporated in the Spring of 1893, with the first Council meeting held on May 5 of that year. The officers of the Council included the Mayor, four Councilmen, Treasurer, Recorder and Marshall. All original members initially served without pay until the first paid staff position was established in the same year with a \$2.50 per month salary for the Marshall, who patrolled until 9:00pm and looked after two jail cells and their prisoners. The town's population was 400 in 1898, and it is now 14,389 as of July 2022.



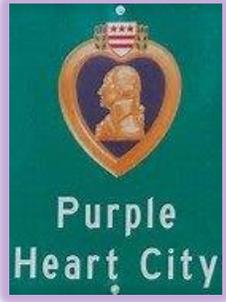
*Downtown Cornelius Circa 1908*



*Downtown Cornelius 2010*

Due in large part to the Federal Braceros program during World War II, which conscripted agricultural labor during the war effort, over 15,000 laborers from Mexico came to Oregon between 1942 and 1947. Though not the first Latinos in Oregon, they represented a foundation of Latino families in Oregon and in Cornelius. Today, more than 50% of Cornelius community members identify as Latino.

### 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 text. 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.

### 2023-2024 BUDGET CALENDAR

December 5	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 5	Publish 1 <sup>st</sup> notice of Budget Committee Meeting
April 12	Publish 2 <sup>nd</sup> notice of Budget Committee Meeting
April 26	City Manager releases Proposed budget
April 26 & May 3	Budget Committee meetings, Budget Hearing and Budget Committee approval
May 3-31	Publish notice of Public Hearing
No later than June 30	City Council adopts FY 2023-2024 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.

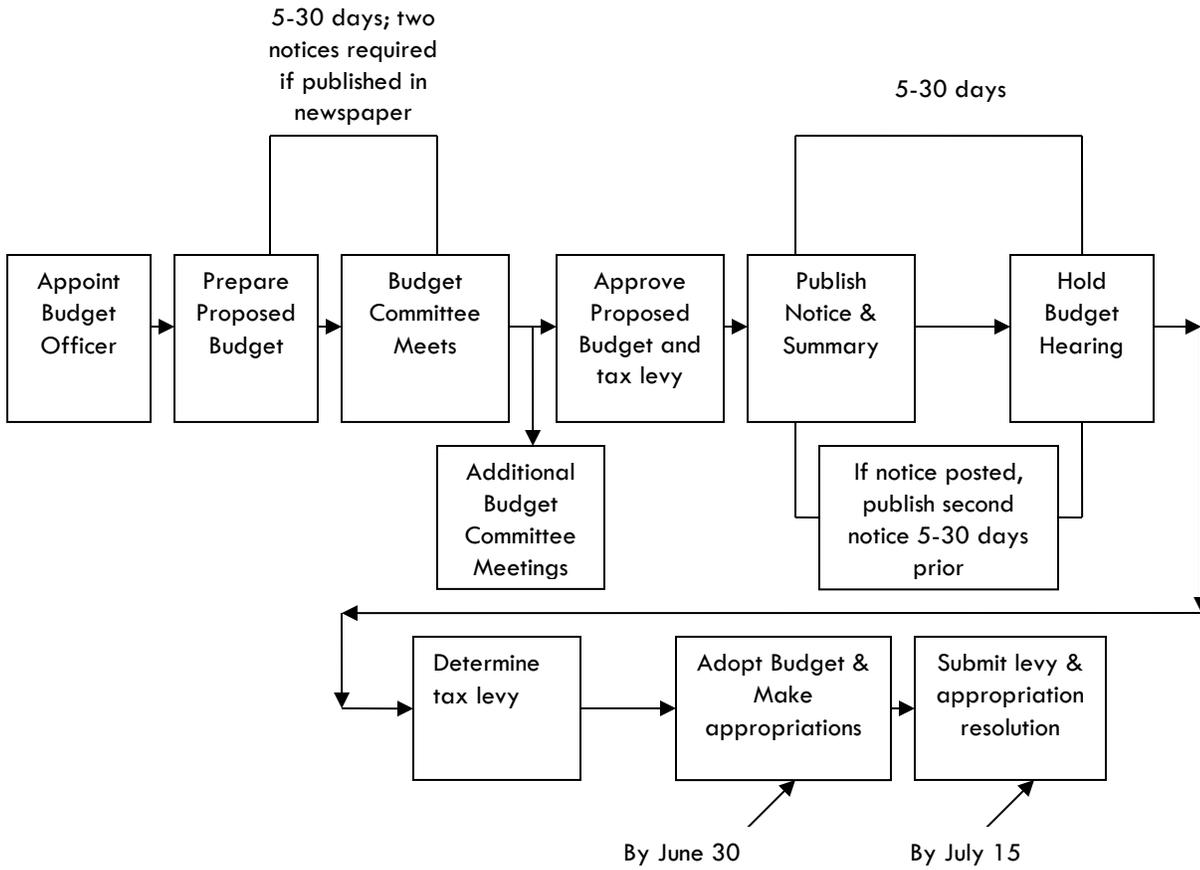
### **The Budget Committee**

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

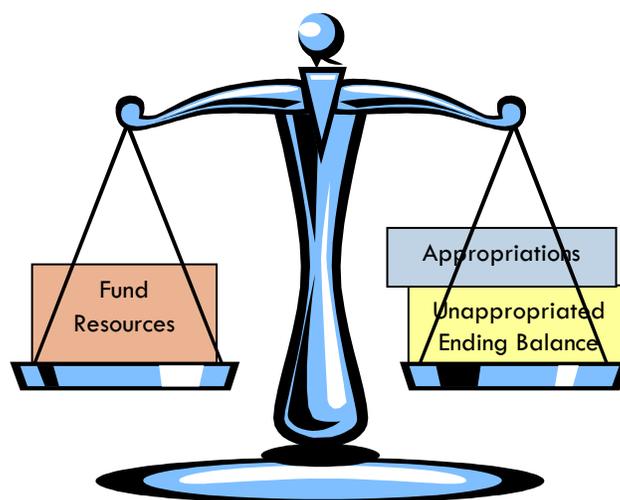
The budget is prepared using the modified accrual method of accounting. This means that obligations of the City are budgeted as expenses when the related goods or services are available for use rather than when invoices are paid. The City of Cornelius manages its finances according to generally accepted 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, sans-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.

As we continue to see costs rise in Personnel, Materials & Services, and Capital Outlay we are closely reviewing all of our expenditures to see where we might be able to cut costs, or be more efficient, while still providing the level of service needed for our citizens.

## GENERAL FUND RESERVE POLICY

The City of Cornelius will establish adequate reserves to provide a cushion against unforeseen events and economic downturns. Adequate reserves provide for stability in planning and service delivery and assist the City in maintaining a favorable bond rating.

The Fund Balance goal for the General Fund is 15% of current budgeted operating revenues. For purposes of preparing the budget, the Fund Balance shall consist of the total of the Contingency account and Unappropriated Ending Fund Balance account.

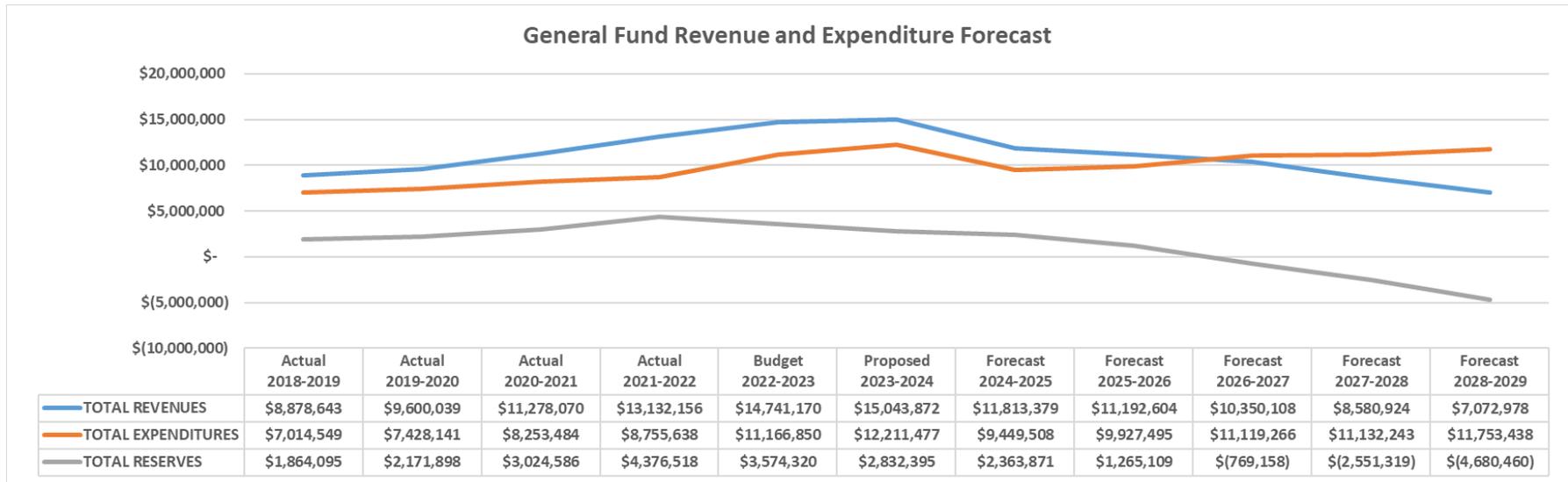
Contingency can be used with the City Council adoption of a transfer resolution to meet expenditure requirements resulting from events or service needs not anticipated during budget development.

Unappropriated Ending Fund Balance can be accessed only as allowed by state law.

If Fund Balance is utilized to balance a budget proposal, City Staff shall develop a plan to restore the Fund Balance back to the goal percentage of 15% within two fiscal years. The restoration plan will be part of the annual budget presentation and document until such time the goal percentage is restored.

The restoration plan should give consideration to measures such as:

- Reducing appropriated expenditures when feasible, while still maintaining City services.
- Appropriating a minimum of 1% of operating revenues annually to the reserve.
- Temporary reduction in assessments to other funds, to be redirected to rebuilding the reserves.

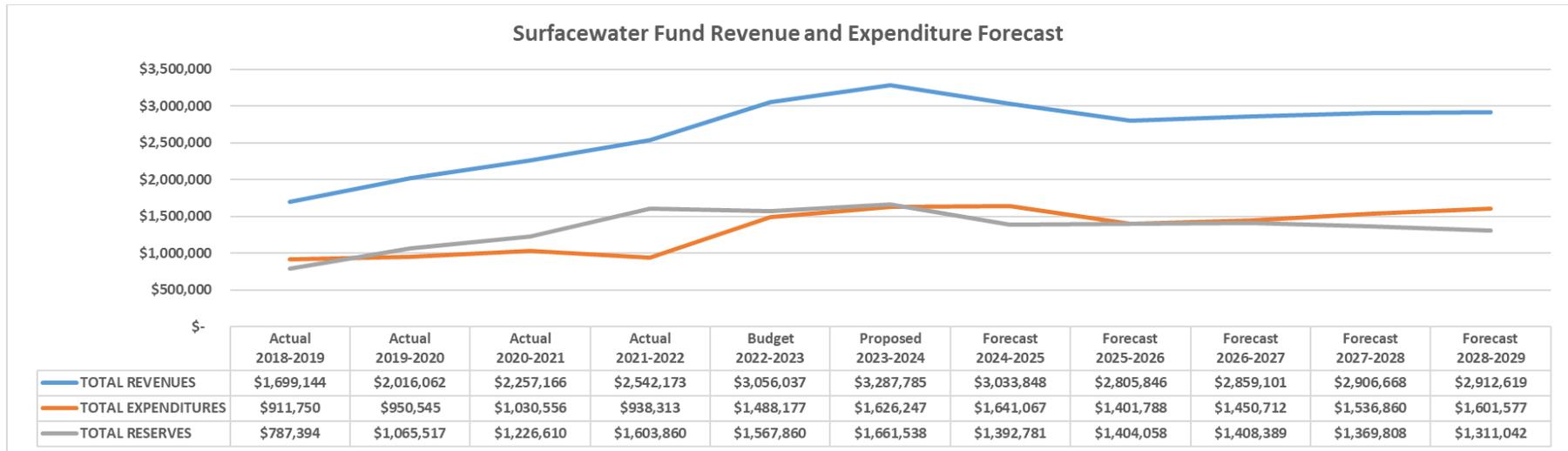


**Assumptions:**

- 4% employee cost increase.
- Moderate Growth in tax revenue and fees due to the ongoing construction.
- 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.

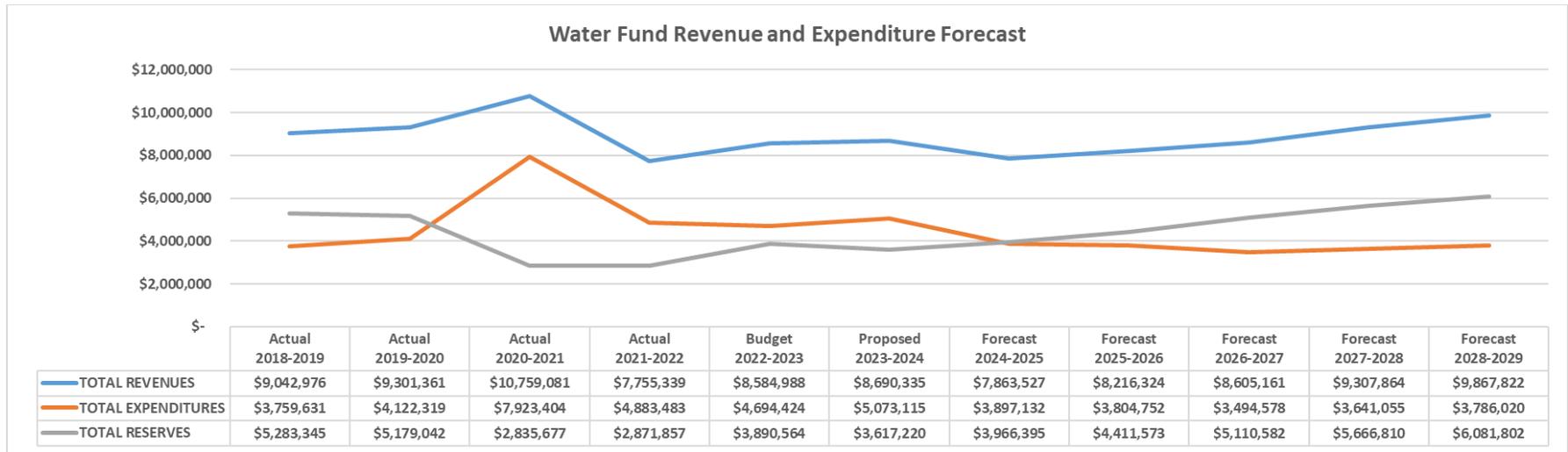


**Assumptions:**

- 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 FY2024, FY2025, and FY2026.

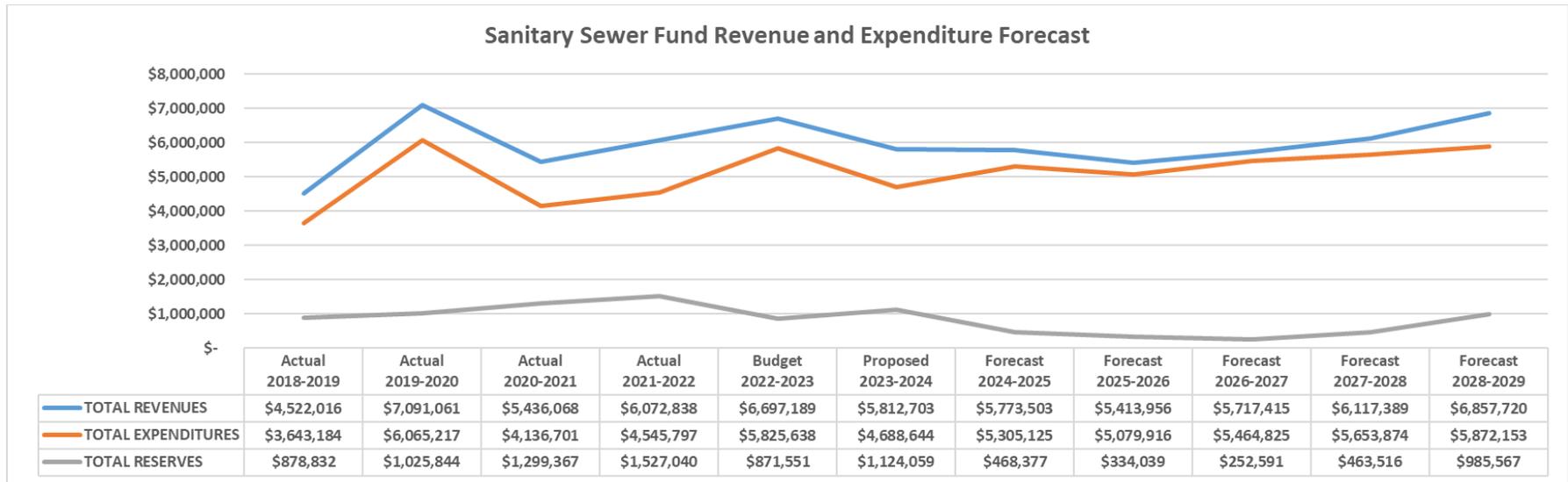


**Assumptions:**

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

**Notes:**

- Total Revenue includes Net Working Capital from prior year.
- Reserves slowly increase over the years in anticipation of the need to build a 2<sup>nd</sup> Reservoir.

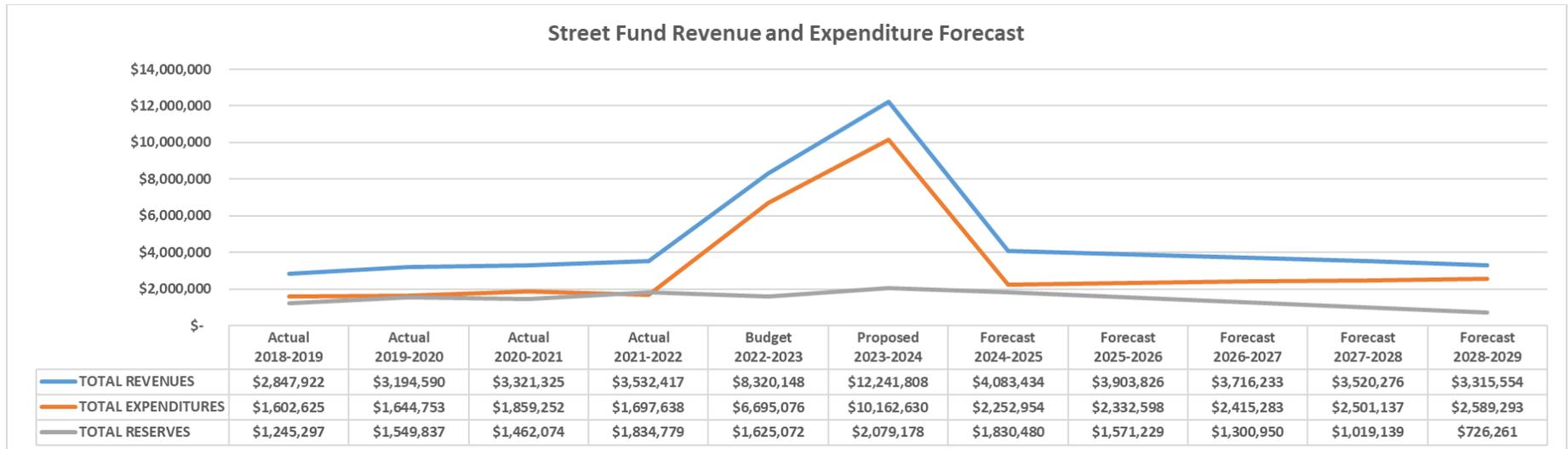


**Assumptions:**

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

**Notes:**

- Total Revenue includes Net Working Capital from prior year.
- Staff anticipate annual increases of approximately 10% to the Sanitary Sewer utility fees over the next 5 years to help increase reserves and pay for capital needs.
- Capital projects are scheduled for FY2024, FY2025 & FY2026. 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 FY2024, which will be funded partially with grants and TDT funds.
- Capital projects are contingent on the city receiving sufficient funds from State, County, and City Fuel taxes, as well as the County Vehicle Registration tax.

## 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 (14%)** 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 (18%)** Many of the city funds receive transfers from other funds for the purpose of capital contributions, 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 (6%)** 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 (4%)** 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.

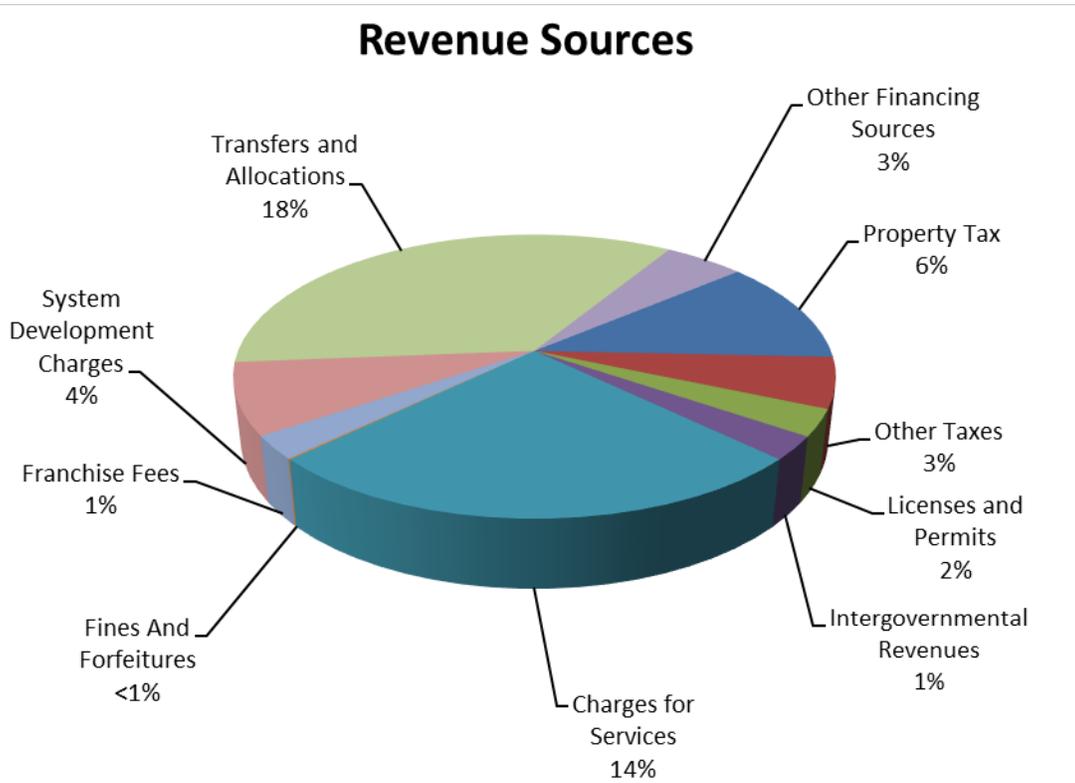
**Intergovernmental Revenues (1%)** This revenue source is comprised of revenue received from other governmental agencies, not inclusive of grants. Grants are not included in this revenue category due to their transient nature and occasionally not coming from a government source. They are reflected in 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 (2%)** 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 (3%)** 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 2023-2024**  
**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	5,157,384	1,935,045	3,557,411	1,875,683	2,406,173	16,645,468	31,577,164
Revenues:	-	-	-	-	-	-	-
Property Tax	4,140,000	-	-	-	-	-	4,140,000
Other Taxes	480,800	-	-	-	1,536,000	-	2,016,800
Licenses Fees and Permits	592,827	-	461,370	-	-	15,000	1,069,197
Intergovernmental Revenues	903,168	-	-	-	-	25,883	929,051
Charges for Services	786,000	1,268,126	3,360,000	3,602,400	-	-	9,016,526
Fines And Forfeitures	37,000	-	-	-	-	-	37,000
Franchise Fees	921,406	-	-	-	-	-	921,406
System Development Charges	-	-	269,054	251,750	-	2,339,682	2,860,486
Transfers	1,918,940	69,614	1,012,500	67,870	6,832,075	2,409,280	12,310,279
Other Financing Sources	106,347	15,000	30,000	15,000	1,467,560	149,400	1,783,307
<b>Total Revenue</b>	<b>15,043,872</b>	<b>3,287,785</b>	<b>8,690,335</b>	<b>5,812,703</b>	<b>12,241,808</b>	<b>21,584,713</b>	<b>66,661,216</b>
Expenditures:							
Personnel Services	3,727,055	199,456	120,909	265,558	767,965	1,346,353	6,427,296
Materials and Services	4,692,379	460,637	1,894,129	3,422,455	280,700	1,106,927	11,857,227
Capital	2,801,400	387,400	2,037,400	452,400	8,728,600	210,000	14,617,200
Transfers	964,081	578,754	884,348	548,231	385,365	8,949,500	12,310,279
Debt	26,562	-	136,329	-	-	-	162,891
Other	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,211,477</b>	<b>1,626,247</b>	<b>5,073,115</b>	<b>4,688,644</b>	<b>10,162,630</b>	<b>11,612,780</b>	<b>45,374,893</b>
Ending Fund Balance	2,832,395	1,661,538	3,617,220	1,124,059	2,079,178	9,971,933	21,286,323
Unappropriated & Contingency							
Ending Fund Balance	2,832,395	1,661,538	3,617,220	1,124,059	2,079,178	9,971,933	21,286,323
Net Change in Fund Balance	(2,324,989)	(273,507)	59,809	(751,624)	(326,995)	(6,673,535)	(10,290,841)
Percentage of Change	-45%	-14%	2%	-40%	-14%	-40%	-33%

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:**

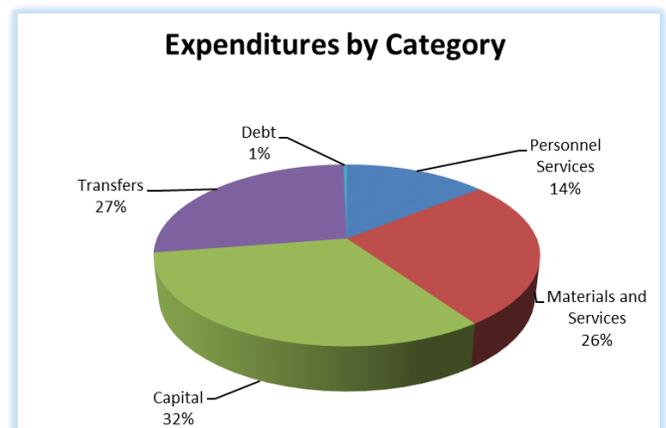
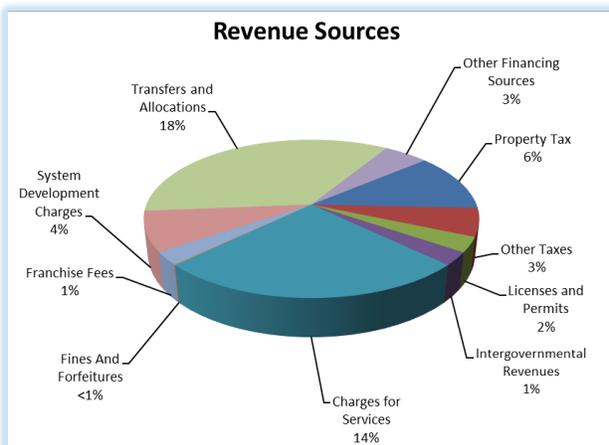
*This year staff has chosen to hold more funds in contingency to allow the City greater financial flexibility which attributes to the reduction of fund balance in most funds. Other contributing factors are noted below.*

**General Fund:** Funding from ARPA were received and a portion is being carried over to FY2024 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)**

	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Budget	Budget
Beginning Fund Balance	18,344,624	22,081,302	28,034,705	31,577,164
Revenues:	-	-	-	-
Property Tax	3,399,056	3,707,072	3,680,000	4,140,000
Other Taxes	1,869,229	2,014,111	1,998,800	2,016,800
Licenses and Permits	2,342,237	1,828,116	1,561,371	1,069,197
Intergovernmental Revenues	755,629	784,710	811,591	929,051
Charges for Services	7,412,062	8,104,644	8,740,050	9,016,526
Fines And Forfeitures	46,981	66,939	37,000	37,000
Franchise Fees	796,864	888,099	859,383	921,406
System Development Charges	9,104,426	6,925,194	6,903,249	2,860,486
Transfers and Allocations	2,509,861	3,169,692	8,255,900	12,310,279
Other Financing Sources	1,012,314	1,841,946	2,756,976	1,783,307
<b>Total Revenue</b>	<b>47,593,283</b>	<b>51,411,825</b>	<b>63,639,025</b>	<b>66,661,216</b>
Expenditures:				
Personnel Services	4,778,489	4,962,179	5,811,788	6,427,296
Materials and Services	13,227,090	13,368,317	15,196,702	11,857,227
Capital	4,063,860	1,483,430	8,133,380	14,617,200
Transfers	2,509,861	3,169,692	8,255,900	12,310,279
Debt	932,685	482,934	162,891	162,891
Other	-	-	-	-
<b>Total Expenditures</b>	<b>25,511,985</b>	<b>23,466,552</b>	<b>37,560,661</b>	<b>45,374,893</b>
<b>Ending Fund Balance</b>	<b>22,081,298</b>	<b>27,945,273</b>	<b>26,078,364</b>	<b>21,286,323</b>



**General Fund Financing Sources Summary**

	2020-2021	2021-2022	2022-2023	2023-2024	Variance	Explanation of Variance
	Actual	Actual	Budget	Budget		
Beginning Fund Balance	2,171,898	3,024,586	4,376,519	5,157,384	780,865	
Revenues:					-	
Property Tax	3,399,056	3,707,072	3,680,000	4,140,000	460,000	1
Other Taxes	489,380	487,538	462,800	480,800	18,000	
Licenses Fees and Permits	1,906,085	1,489,115	1,098,846	592,827	(506,019)	2
Intergovernmental Revenues	736,125	753,682	796,485	903,168	106,683	
Charges for Services	672,365	730,489	750,000	786,000	36,000	
Fines And Forfeitures	46,981	66,939	37,000	37,000	-	
Franchise Fees	796,864	888,099	859,383	921,406	62,023	
System Development Charges			-	-	-	
Transfers and Allocations	403,940	404,393	1,132,321	1,918,940	786,619	3
Other Financing Sources	655,374	1,580,245	1,547,816	106,347	(1,441,469)	4
<b>Total Revenue</b>	<b>11,278,068</b>	<b>13,132,158</b>	<b>14,741,170</b>	<b>15,043,872</b>	<b>302,702</b>	
Expenditures:						
Personnel Services	2,620,217	2,837,218	3,401,254	3,727,055	325,801	5
Materials and Services	4,270,780	4,987,636	6,056,575	4,692,379	(1,364,196)	2
Capital	240,122	33,625	812,000	2,801,400	1,989,400	3
Transfers	622,949	846,089	870,459	964,081	93,622	6
Debt	499,414	51,071	26,562	26,562	-	7
Other						
<b>Total Expenditures</b>	<b>8,253,482</b>	<b>8,755,639</b>	<b>11,166,850</b>	<b>12,211,477</b>	<b>1,044,627</b>	
<b>Ending Fund Balance</b>	<b>3,024,586</b>	<b>4,376,519</b>	<b>3,574,320</b>	<b>2,832,395</b>	<b>(741,925)</b>	

## Explanations of Variances:

1. New construction in prior years has caused property tax revenue to increase.
2. Construction has slowed causing a decrease in permit fees and pass through expenses.
3. Capital projects are planned and partially funded by other funds.
4. Revenue received from Federal CARES Act and ARPA during FY2022 & FY2023.
5. One new FTE was added within the General Fund & COLAs have increased annually.
6. Increase in Transfers out is related to General Fund contribution to Internal Services Fund.
7. Debt paid off during FY2021.

**Stormwater Fund Financing Sources Summary**

	2020-2021	2021-2022	2022-2023	2023-2024	Explanation
	Actual	Actual	Budget	Budget	of Variance
Beginning Fund Balance	1,065,516	1,226,610	1,693,292	1,935,045	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits					
Intergovernmental Revenues					
Charges for Services	1,108,948	1,207,726	1,267,650	1,268,126	
Fines And Forfeitures					
Franchise Fees					
System Development Charges					
Transfers and Allocations	75,242	99,709	89,095	69,614	
Other Financing Sources	7,459	8,128	6,000	15,000	
<b>Total Revenue</b>	<b>2,257,165</b>	<b>2,542,173</b>	<b>3,056,037</b>	<b>3,287,785</b>	
Expenditures:					
Personnel Services	209,181	123,333	206,377	199,456	1
Materials and Services	303,050	340,965	469,808	460,637	
Capital	121,169	109	295,800	387,400	2
Transfers	397,155	473,906	516,192	578,754	
Debt				-	
Other (rounding)					
<b>Total Expenditures</b>	<b>1,030,555</b>	<b>938,313</b>	<b>1,488,177</b>	<b>1,626,247</b>	
<b>Ending Fund Balance</b>	<b>1,226,610</b>	<b>1,603,860</b>	<b>1,567,860</b>	<b>1,661,538</b>	

## Explanations of Variances:

1. During FY2022 there was a vacancy.
2. During FY2022 a small expense was made for a prior year capital project.

**Water Fund Financing Sources Summary**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	Explanation of Variance
Beginning Fund Balance	5,179,042	2,810,609	2,871,858	3,557,411	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits	411,222	325,006	446,325	461,370	
Intergovernmental Revenues					
Charges for Services	2,717,038	2,914,841	3,300,000	3,360,000	
Fines And Forfeitures					
Franchise Fees					
System Development Charges	2,414,953	1,582,377	1,087,265	269,054	1
Transfers and Allocations	-	104,155	855,540	1,012,500	2
Other Financing Sources	36,826	18,351	24,000	30,000	
<b>Total Revenue</b>	<b>10,759,081</b>	<b>7,755,339</b>	<b>8,584,988</b>	<b>8,690,335</b>	
Expenditures:					
Personnel Services	100,914	110,780	121,775	120,909	
Materials and Services	4,028,880	3,035,887	2,635,165	1,894,129	1
Capital	2,999,122	820,957	984,880	2,037,400	2
Transfers	683,232	779,530	816,275	884,348	
Debt	136,327	136,327	136,329	136,329	
Other					
<b>Total Expenditures</b>	<b>7,948,475</b>	<b>4,883,481</b>	<b>4,694,424</b>	<b>5,073,115</b>	
<b>Ending Fund Balance</b>	<b>2,810,606</b>	<b>2,871,858</b>	<b>3,890,564</b>	<b>3,617,220</b>	

## Explanations of Variances:

1. Construction has slowed, causing a decrease in permit fees  
- SDCs are forwarded to the City of Hillsboro.
2. Transfer from Fixed Asset fund for Capital projects.

**Sanitary Sewer Financing Sources Summary**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	Explanation of Variance
Beginning Fund Balance	1,025,844	1,299,367	1,527,041	1,875,683	
Revenues:					
Property Tax					
Other Taxes					
Licenses Fees and Permits					
Intergovernmental Revenues	-	-	-	-	
Charges for Services	2,913,711	3,251,588	3,422,400	3,602,400	
Fines And Forfeitures					
Franchise Fees					
System Development Charges	1,438,076	1,460,315	1,606,440	251,750	1
Transfers and Allocations	50,416	52,891	135,308	67,870	2
Other Financing Sources	8,021	8,676	6,000	15,000	
<b>Total Revenue</b>	<b>5,436,068</b>	<b>6,072,837</b>	<b>6,697,189</b>	<b>5,812,703</b>	
Expenditures:					
Personnel Services	224,150	199,260	240,330	265,558	
Materials and Services	3,491,480	3,876,539	4,677,283	3,422,455	1
Capital	25,071	-	405,800	452,400	2
Transfers	396,000	469,998	502,225	548,231	
Debt				-	
Other					
<b>Total Expenditures</b>	<b>4,136,701</b>	<b>4,545,797</b>	<b>5,825,638</b>	<b>4,688,644</b>	
<b>Ending Fund Balance</b>	<b>1,299,367</b>	<b>1,527,040</b>	<b>871,551</b>	<b>1,124,059</b>	

## Explanations of Variances:

1. Construction has slowed, causing a decrease in permit fees  
- a portion of SDCs are forwarded to the Clean Water Services
2. Transfer from Sewer Fixed Asset account to help pay for capital projects.

**Street and Pathway Financing Sources Summary**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	Explanation of Variance
Beginning Fund Balance	1,549,837	1,462,074	1,834,779	2,406,173	
Revenues:					
Property Tax					
Other Taxes	1,379,849	1,526,573	1,536,000	1,536,000	
Licenses Fees and Permits					
Intergovernmental Revenues					
Charges for Services					
Fines And Forfeitures					
Franchise Fees					
System Development Charges					
Transfers and Allocations	379,080	529,645	3,872,609	6,832,075	2
Other Financing Sources	12,560	14,125	1,076,760	1,467,560	1
<b>Total Revenue</b>	<b>3,321,326</b>	<b>3,532,417</b>	<b>8,320,148</b>	<b>12,241,808</b>	
Expenditures:					
Personnel Services	578,664	623,473	691,420	767,965	
Materials and Services	309,172	225,430	294,475	280,700	
Capital	678,376	525,354	5,357,400	8,728,600	1, 2
Transfers	281,826	312,583	351,781	385,365	
Debt	11,214	10,797	-	-	3
Other					
<b>Total Expenditures</b>	<b>1,859,252</b>	<b>1,697,637</b>	<b>6,695,076</b>	<b>10,162,630</b>	
<b>Ending Fund Balance</b>	<b>1,462,074</b>	<b>1,834,780</b>	<b>1,625,072</b>	<b>2,079,178</b>	

## 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\***

	2020-2021	2021-2022	2022-2023	2023-2024	Explanation of
	Actual	Actual	Budget	Budget	Variance
Beginning Fund Balance	7,352,487	12,258,056	15,731,216	16,645,468	
Revenues:	-	-	-	-	
Property Tax	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses Fees and Permits	24,930	13,995	16,200	15,000	
Intergovernmental Revenues	19,504	31,028	15,106	25,883	
Charges for Services	-	-	-	-	
Fines And Forfeitures	-	-	-	-	
Franchise Fees	-	-	-	-	
System Development Charges	5,251,397	3,882,502	4,209,544	2,339,682	1
Transfers and Allocations	1,601,183	1,978,899	2,171,027	2,409,280	
Other Financing Sources	292,074	212,421	96,400	149,400	2
<b>Total Revenue</b>	<b>14,541,575</b>	<b>18,376,901</b>	<b>22,239,493</b>	<b>21,584,713</b>	
Expenditures:					
Personnel Services	1,045,363	1,068,115	1,150,632	1,346,353	
Materials and Services	823,728	901,860	1,063,396	1,106,927	
Capital	-	103,385	277,500	210,000	2
Transfers	128,699	287,586	5,198,968	8,949,500	3
Debt	285,730	284,739	-	-	4
Other	-	-	-	-	
<b>Total Expenditures</b>	<b>2,283,520</b>	<b>2,645,685</b>	<b>7,690,496</b>	<b>11,612,780</b>	
<b>Ending Fund Balance</b>	<b>12,258,055</b>	<b>15,731,216</b>	<b>14,548,997</b>	<b>9,971,933</b>	

**\*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

## PROPERTY TAX SUMMARY

	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed	2023-2024 Adopted
Assessed Valuation	\$861,128,597	\$957,093,889	\$985,806,706	\$985,806,706
Permanent Tax Rate Per \$1,000 AV	\$3.9836	\$3.9836	\$3.9836	\$3.9836
General Fund Tax	\$3,308,917	\$3,290,000	\$3,690,000	\$3,690,000
General Fund- Fire Levy per \$1,000 AV (Vote renewed May 2019)	\$0.4870	\$0.4870	\$0.4870	\$0.4870
General Fund Levy	\$398,155	\$390,000	\$450,000	\$450,000
General Fund Tax Budget*	\$3,707,072	\$3,680,000	\$4,140,000	\$4,140,000
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, sans-serif font. 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.

### Capital Improvement Program (CIP)

The City of Cornelius Capital Improvement Program 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 potential need for future borrowing and specialized revenue streams.

### The CIP Process

City staff revises the 20-year CIP on an annual basis before the budgeting process begins. The draft CIP is reviewed by City staff and then presented to the City Council. The projects listed for FY2023-2024 are anticipated to occur in the upcoming fiscal year. During the budget process some projects may be modified or delayed depending on available funding sources and other needs of the City.

### Current Year Capital Expenditures

This year \$14,617,200 in capital expenditures is budgeted. This equates to 32% of the overall budget, excluding the fund balances. The details of each individual projects can be found in the Capital Improvement Program section of this budget document.

### Funding Overview

During the CIP process staff must identify funding sources for each project. Some projects are funded through prior year savings, while others are funded by grants, system development charges, utility rates, and loans. Funding for the current budget year has been identified as follows:

\$ 805,000	American Rescue Plan Act Funded (ARPA)
\$ 5,712,000	Transportation Development Tax Funded
\$ 1,451,000	Community Development Block Grant Funded (CDBG)
\$ 3,237,500	System Development Fee Funded
<u>\$ 3,411,700</u>	Prior Year Savings, Fuel Taxes, Utility Rates and Other Fees
\$ 14,617,200	

Fund(s)	Description	Cost
General Fund – Community Development	Plotter Printer	\$12,000
General Fund – Fire & ARPA	Fire Apparatus*	\$900,000
General Fund – Fire	Cardiac Monitors (yr 3/10)	\$14,000
General Fund – Fire	Toughbook Computers	\$6,000
General Fund – Parks, Surface Water Management, Water, Sanitary Sewer, Street	Brush Mower Attachment*	\$17,000
General Fund – Parks, Surface Water Management, Water, Sanitary Sewer, Street	Covered Storage Bins*	\$25,000
General Fund – Parks	Chain Link Fence around Ballfield	\$21,000
General Fund – Parks	Pickup Truck Replacement	\$35,000
General Fund – Parks	Laurel Woods Trail	\$1,500,000
General Fund – ARPA	Turnout Washer & Dryer	\$25,000
General Fund – ARPA	Air Compressor	\$130,000
General Fund – ARPA	Public Safety Elevator Repair & Replacement	\$150,000
Internal Service Fund – Facilities	City Hall Upgrades	\$210,000
Surface Water Management, Water, Sanitary Sewer	Hydraulic Pump*	\$12,000
Surface Water Management & Sanitary Sewer	Sewer Video Truck Replacement*	\$250,000
Surface Water Management & Sanitary Sewer	Sewer Cleaner Combo Truck Replacement*	\$500,000
Water Fund	Booster Station Upgrades	\$2,000,000
Water Fund	Phase 5 Water main Upgrades	\$25,000
Sanitary Sewer Fund	Point Repair	\$30,000
Sanitary Sewer Fund	Fawn Street Sanitary Sewer Replacement	\$35,000
Street & Pathway Fund	Street Overlays & Slurry Sealing	\$737,200
Street & Pathway Fund	South 29 <sup>th</sup> Blvd (Phase 1 & 2)	\$4,807,000
Street & Pathway Fund	Sidewalk Repair/Replacement & Pedestrian Improvements	\$1,706,000
Street & Pathway Fund	North 19 <sup>th</sup> /Davis Mini Roundabout	\$1,400,000
Street & Pathway Fund	Flashing School Zone Signs	\$70,000
	TOTAL CAPITAL PROJECTS	\$14,617,200

\*Some capital projects/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, 2022 the Real Market Value is estimated to be \$1,669,969,779. The legal debt margin of 3% will be \$50,099,093 and outstanding debt controlled by this limit is \$0.

True Cash Value (1)	\$ 1,669,969,779
	<u>                    x 3%</u>
General Obligation Debt Limit (2)	50,099,093
Gross bonded debt subject to limitation	-
Legal debt margin available for future indebtedness	\$ 50,099,093
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
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%
2022	1,669,969,779	50,099,093	-	\$ 50,099,093	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)
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
2022	-	-	-	0.00%	0	13,498	861,128,597

**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:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental Activities</b>										
General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Special Assessment Bonds	2,249,000	2,025,000	1,793,000	1,555,000	1,312,000	1,062,000	806,000	544,000	275,000	0
Capital Leases	14,230	0	312,939	286,125	266,534	246,449	225,857	204,745	183,100	160,909
Other Notes	0	0	0	0	0	0	633,896	418,896	0	0
<b>Business Type Activities</b>										
Revenue Bonds Series 2000	840,000	0	0	0	0	0	0	0	0	0
Other Notes	0	34,613	678,549	1,153,818	1,824,369	2,753,957	2,028,208	2,028,208	1,952,727	1,874,981
<b>Totals</b>										
Total Primary Government	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	2,035,890
Per Capita	190	169	229	246	280	334	304	261	191	151
Population	11,915	12,161	12,161	12,161	12,161	12,161	12,161	12,225	12,635	13,498

**DEBT SUMMARY MAJOR FUNDS**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	Future Fiscal Years
<b>General Fund</b>					
Purchase of a Fire Engine - Matures 1/1/2029					
Repayment of East Baseline Debt to the Bancroft fund – Matures 1/15/2022					
Principal	464,111	45,761	22,751	23,325	114,819
Interest	35,303	5,311	3,811	3,237	7,076
<b>Total Debt</b>	<b>499,414</b>	<b>51,072</b>	<b>26,562</b>	<b>26,562</b>	<b>121,895</b>
<b>Water Fund</b>					
Aquifer Storage and Recovery Loan – Matures 12/1/2038					
Principal	75,482	77,746	80,079	82,481	1,712,421
Interest	60,847	58,582	56,250	53,848	464,844
<b>Total Debt</b>	<b>136,329</b>	<b>136,328</b>	<b>136,329</b>	<b>136,329</b>	<b>2,177,265</b>
<b>Street and Pathway Fund</b>					
Repayment of East Baseline Debt to the Bancroft fund – Matures 1/15/2022					
Principal	10,383	10,384	0	0	0
Interest	831	414	0	0	0
<b>Total Debt</b>	<b>11,214</b>	<b>10,798</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Major Fund Debt</b>	<b>\$ 646,957</b>	<b>\$ 198,198</b>	<b>\$ 162,891</b>	<b>\$ 162,891</b>	<b>\$ 2,299,160</b>

**DEBT SUMMARY NON-MAJOR FUNDS**

**Non-Major Funds Debt Summary\***

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 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	271,596	277,596	0	0	0
Interest	14,134	7,144	0	0	0
<b>Total Non-Major Fund Debt</b>	<b>285,730</b>	<b>284,740</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*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

<b>TOTAL CITY WIDE DEBT</b>	<b>\$ 932,687</b>	<b>\$ 482,938</b>	<b>\$ 162,891</b>	<b>\$ 162,891</b>	<b>\$ 2,299,160</b>
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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*

## CHANGES IN CITY PERSONNEL LEVELS

Full Time Equivalents	2021-2022 Employees	2022-2023 Employees	2023-2024 Adopted Employees	Range (\$'s) Min-Max (monthly)*
<b>Classification Management, Supervisory, Confidential</b>				
City Manager (annual)	1	1	1	155,004
City Engineer	0.75	0.75	0.75	9,385 - 11,677
City Recorder-Treasurer	1	1	1	8,534 - 10,615
Community Development Director	1	1	1	9,385 - 11,677
Finance Director	1	1	1	9,385 - 11,677
Librarian	2	2.75	2.75	6,777 - 8,429
Library Director	1	1	1	9,385 - 11,677
Public Works Director (annual)	1	1	1	119,604
Public Works Foreman	1	1	1	6,777 - 8,429
Project Manager	1	1	1	6,334 - 7,878
Communications & Community Engagement Manager	n/a	n/a	1	6,334 - 7,878
<b>TOTAL</b>	<b>10.75</b>	<b>11.50</b>	<b>12.50</b>	
<b>AFSCME Local 189B-General ** Non Represent</b>				
Accounting Technician	1	1	1	4,450 - 5,923
Accountant	1	1	1	5,450 - 7,254
Engineering Technician	1	1	1	4,450 - 5,923
Facility Maintenance II	3	4	4	4,450 - 5,923
Fleet Maintenance	1	1	1	4,450 - 5,923
Permit Specialist	0	1	1	5,091 - 6,781
Program Coordinator	1	0	0	5,450 - 7,254
Senior Planner	1	1	1	5,450 - 7,254
Support Specialist I	0	0.30	0.30	4,158 - 5,535
Support Specialist II	3.50	3.50	3.50	4,450 - 5,923
Support Specialist III	1	1	1	5,091 - 6,781
Support Specialist (Public Safety)	1.10	1.10	1.10	5,091 - 6,781
Utility Maintenance I	4	4	4	4,158 - 5,535
Utility Maintenance II	3	3	3	4,450 - 5,923
Water Technician	1	1	1	4,450 - 5,923
**Seasonal Parks	0.45	0.45	0.45	15.21-18.69 hr
**Seasonal Streets	0.45	0.45	0.25	15.21-18.69 hr
**Library Aide	4.25	3.50	3.50	15.21-18.69 hr
<b>TOTAL</b>	<b>27.75</b>	<b>28.30</b>	<b>28.10</b>	
<b>IAFF Local 1160</b>				
Fire Captain	3	3	1	7,342 - 8,432
Lieutenant/Paramedic/Vol Coord	1	1	3	6,277 - 8,432
Firefighter/Paramedic	2	2	3	5,865 - 7,213
<b>TOTAL</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	
<b>Grand Total Employee Count**</b>	<b>44.50</b>	<b>45.80</b>	<b>47.60</b>	

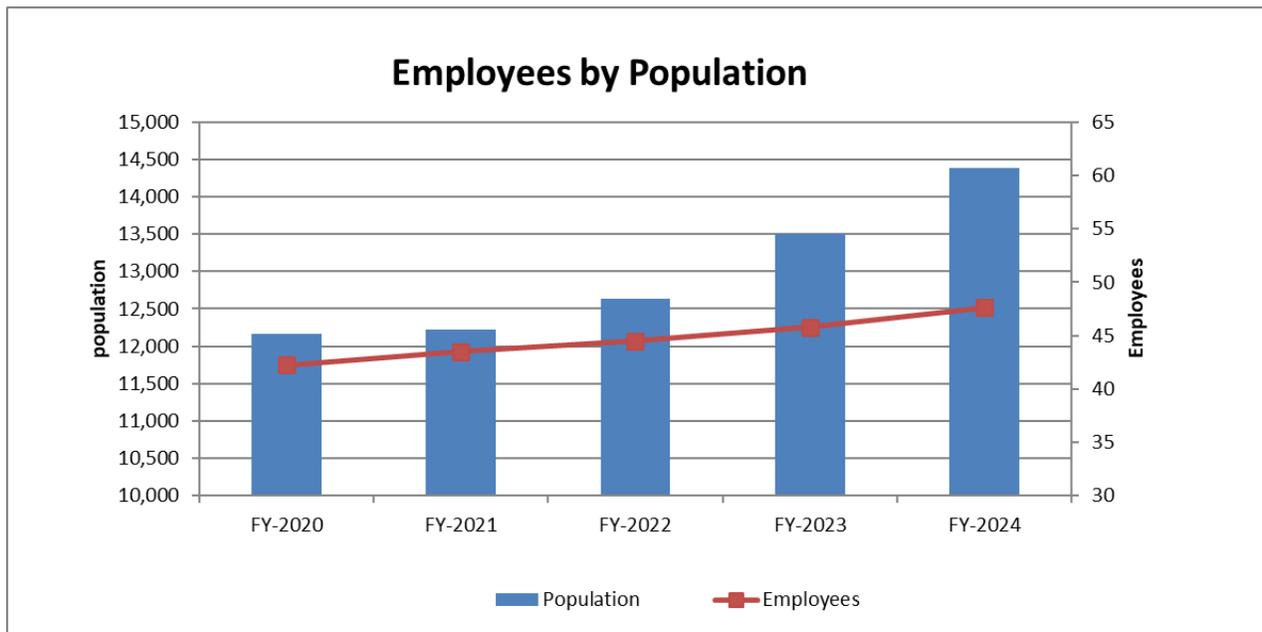
\* Monthly salary is based on current FY2023 salary.

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

The FY2023 budget includes one additional FTE in the Fire department, one additional FTE in Administration, and a slight reduction in Seasonal Street staffing.

### 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 2010, the population has increased by 3,369 people, equating to 302 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. Contracted staffing consist of approximately 13.75 FTE

2023-2024 Budget Snapshots									
Fund	Program	Department	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget	2023-2024 Proposed	2023-2024 Approved	2023-2024 Adopted	Change from 22-23
<b>General Fund - 01</b>									
	<b>Public Safety</b>		\$ 4,177,759	\$ 4,412,626	\$ 4,796,221	\$ 5,421,494	\$ 5,421,494	\$ 5,421,494	\$ 625,273
	Police		\$ 2,614,938	\$ 2,933,427	\$ 3,157,307	\$ 3,237,953	\$ 3,237,953	\$ 3,237,953	\$ 80,646
	Municipal Court		\$ 2,900	\$ 4,000	\$ 6,300	\$ 5,700	\$ 5,700	\$ 5,700	\$ (600)
	Fire		\$ 1,559,921	\$ 1,475,199	\$ 1,632,614	\$ 2,177,841	\$ 2,177,841	\$ 2,177,841	\$ 545,227
									\$ -
	<b>Public Services</b>		\$ 4,448,492	\$ 5,928,464	\$ 5,473,608	\$ 5,799,340	\$ 5,799,340	\$ 5,799,340	\$ 325,732
	Library		\$ 992,432	\$ 1,069,650	\$ 1,155,233	\$ 1,245,838	\$ 1,245,838	\$ 1,245,838	\$ 90,605
	Parks		\$ 1,573,885	\$ 1,842,852	\$ 1,280,400	\$ 2,156,962	\$ 2,156,962	\$ 2,156,962	\$ 876,562
	Comm Development		\$ 1,106,665	\$ 1,136,161	\$ 794,049	\$ 487,437	\$ 487,437	\$ 487,437	\$ (306,612)
	Engineering		\$ 382,206	\$ 398,093	\$ 405,254	\$ 434,988	\$ 434,988	\$ 434,988	\$ 29,734
	City Council		\$ 11,894	\$ 24,394	\$ 25,394	\$ 34,965	\$ 34,965	\$ 34,965	\$ 9,571
	Non Departmental		\$ 381,410	\$ 1,457,314	\$ 1,813,278	\$ 1,439,150	\$ 1,439,150	\$ 1,439,150	\$ (374,128)
									\$ -
	<b>Other</b>		\$ 2,963,435	\$ 3,643,756	\$ 4,471,341	\$ 3,823,038	\$ 3,823,038	\$ 3,823,038	\$ (648,303)
	Other/Transfers		\$ 622,949	\$ 869,689	\$ 870,459	\$ 964,081	\$ 964,081	\$ 964,081	\$ 93,622
	Debt Service		\$ 500,514	\$ 51,074	\$ 26,562	\$ 26,562	\$ 26,562	\$ 26,562	\$ -
	Contingency		\$ 1,839,972	\$ 2,722,993	\$ 3,574,320	\$ 2,832,395	\$ 2,832,395	\$ 2,832,395	\$ (741,925)
	Unappropriated Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
									\$ -
	<b>Revenues</b>		\$ 11,589,686	\$ 13,984,846	\$ 14,741,170	\$ 15,043,872	\$ 15,043,872	\$ 15,043,872	\$ 302,702
	<b>Total Expenditures</b>		\$ 11,589,686	\$ 13,984,846	\$ 14,741,170	\$ 15,043,872	\$ 15,043,872	\$ 15,043,872	\$ 302,702
	<b>Difference</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Internal Services - 02</b>									
	<b>Support Services</b>		\$ 2,262,265	\$ 2,479,355	\$ 2,613,560	\$ 2,683,519	\$ 2,683,519	\$ 2,683,519	\$ 69,959
	Administration		\$ 1,256,445	\$ 1,325,051	\$ 1,394,034	\$ 1,664,275	\$ 1,664,275	\$ 1,664,275	\$ 270,241
	Support Services-PW		\$ 258,727	\$ 275,376	\$ 266,135	\$ 254,760	\$ 254,760	\$ 254,760	\$ (11,375)
	Facilities		\$ 484,709	\$ 655,172	\$ 761,359	\$ 672,745	\$ 672,745	\$ 672,745	\$ (88,614)
	IT		\$ 65,300	\$ 66,300	\$ 67,000	\$ 67,500	\$ 67,500	\$ 67,500	\$ 500
	Non Departmental		\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 1,000
	Other/Transfers								\$ -
	Contingency		\$ 194,084	\$ 154,456	\$ 122,032	\$ 20,239	\$ 20,239	\$ 20,239	\$ (101,793)
	Unappropriated Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
									\$ -
	<b>Revenues</b>		\$ 2,262,265	\$ 2,479,355	\$ 2,613,560	\$ 2,683,519	\$ 2,683,519	\$ 2,683,519	\$ 69,959
	<b>Total Expenditures</b>		\$ 2,262,265	\$ 2,479,355	\$ 2,613,560	\$ 2,683,519	\$ 2,683,519	\$ 2,683,519	\$ 69,959
	<b>Difference</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Surface Water Management - 04</b>									
	<b>Revenues</b>		\$ 2,263,138	\$ 2,487,949	\$ 3,056,037	\$ 3,287,785	\$ 3,287,785	\$ 3,287,785	\$ 231,748
	<b>Total Expenditures</b>		\$ 2,263,138	\$ 2,487,949	\$ 3,056,037	\$ 3,287,785	\$ 3,287,785	\$ 3,287,785	\$ 231,748
	<b>Difference</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Water - 05</b>									
	<b>Revenues</b>		\$ 10,599,198	\$ 8,416,208	\$ 8,584,988	\$ 8,690,335	\$ 8,690,335	\$ 8,690,335	\$ 105,347
	<b>Total Expenditures</b>		\$ 10,599,198	\$ 8,416,208	\$ 8,584,988	\$ 8,690,335	\$ 8,690,335	\$ 8,690,335	\$ 105,347
	<b>Difference</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sanitary Sewer - 06</b>									
	<b>Revenues</b>		\$ 4,346,773	\$ 5,891,058	\$ 6,697,189	\$ 5,812,703	\$ 5,812,703	\$ 5,812,703	\$ (884,486)
	<b>Total Expenditures</b>		\$ 4,346,773	\$ 5,891,058	\$ 6,697,189	\$ 5,812,703	\$ 5,812,703	\$ 5,812,703	\$ (884,486)
	<b>Difference</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2023-2024 Budget Snapshots									
Fund	Program	Department	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget	2023-2024 Proposed	2023-2024 Approved	2023-2024 Adopted	Change from 22-23
<b>Street, Pathways Fund - 07</b>									
		Revenues	\$ 3,850,617	\$ 5,823,278	\$ 8,320,148	\$ 12,241,808	\$ 12,241,808	\$ 12,241,808	\$ 3,921,660
		Total Expenditures	\$ 3,850,617	\$ 5,823,278	\$ 8,320,148	\$ 12,241,808	\$ 12,241,808	\$ 12,241,808	\$ 3,921,660
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Bonded Debt Fund - 09</b>									
		Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Bancroft Bond Fund - 10</b>									
		Revenues	\$ 417,495	\$ 316,845	\$ 26,928	\$ -	\$ -	\$ -	\$ (26,928)
		Total Expenditures	\$ 417,495	\$ 316,845	\$ 26,928	\$ -	\$ -	\$ -	\$ (26,928)
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fixed Asset Fund - Water - 13</b>									
		Revenues	\$ 2,973,182	\$ 4,151,315	\$ 4,619,900	\$ 4,274,252	\$ 4,274,252	\$ 4,274,252	\$ (345,648)
		Total Expenditures	\$ 2,973,182	\$ 4,151,315	\$ 4,619,900	\$ 4,274,252	\$ 4,274,252	\$ 4,274,252	\$ (345,648)
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fixed Asset Fund - Sanitary Sewer - 14</b>									
		Revenues	\$ 1,440,967	\$ 1,510,839	\$ 1,573,698	\$ 1,619,424	\$ 1,619,424	\$ 1,619,424	\$ 45,726
		Total Expenditures	\$ 1,440,967	\$ 1,510,839	\$ 1,573,698	\$ 1,619,424	\$ 1,619,424	\$ 1,619,424	\$ 45,726
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fixed Asset Fund - Surface Water Management - 15</b>									
		Revenues	\$ 1,043,620	\$ 1,496,842	\$ 1,685,126	\$ 1,547,700	\$ 1,547,700	\$ 1,547,700	\$ (137,426)
		Total Expenditures	\$ 1,043,620	\$ 1,496,842	\$ 1,685,126	\$ 1,547,700	\$ 1,547,700	\$ 1,547,700	\$ (137,426)
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks SDC Fund - 16</b>									
		Revenues	\$ 1,473,256	\$ 2,957,927	\$ 2,948,971	\$ 1,587,468	\$ 1,587,468	\$ 1,587,468	\$ (1,361,503)
		Total Expenditures	\$ 1,473,256	\$ 2,957,927	\$ 2,948,971	\$ 1,587,468	\$ 1,587,468	\$ 1,587,468	\$ (1,361,503)
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Traffic Development Fund - 17</b>									
		Revenues	\$ 5,213,393	\$ 6,845,800	\$ 8,771,310	\$ 9,872,350	\$ 9,872,350	\$ 9,872,350	\$ 1,101,040
		Total Expenditures	\$ 5,213,393	\$ 6,845,800	\$ 8,771,310	\$ 9,872,350	\$ 9,872,350	\$ 9,872,350	\$ 1,101,040
		Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total City Budget</b>									
		Total City Revenues	\$ 47,473,590	\$ 56,362,262	\$ 63,639,025	\$ 66,661,216	\$ 66,661,216	\$ 66,661,216	\$ 3,022,191
		Total City Appropriations	\$ 47,473,590	\$ 56,362,262	\$ 63,639,025	\$ 66,661,216	\$ 66,661,216	\$ 66,661,216	\$ 3,022,191
		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	20,000	Council Creek LID payment collection
General Fund	Street Fund	10,000	Council Creek LID payment collection
Fixed Asset Water Fund	Water Fund	12,500	Phase 5 Water Main Upgrades
		1,000,000	Booster Pump Station Upgrades
Fixed Asset Water Fund	Street Fund	625,000	S 29th Blvd - Phase 1 (Water portion)
Fixed Asset Sanitary Sewer Fund	Street Fund	100,000	S 29th Blvd - Phase 1 (Sewer portion)
Parks System Development Fund	General Fund	1,500,000	Laurel Woods Trail
Traffic Development Fund	Street Fund	50,000	Davis Street Sidewalks - Phase 2
		135,000	Davis Street Pedestrian Connection
		145,000	4th & 20th Sidewalk Connection
		150,000	S 12th Ave Pedestrian Corridor
		252,000	S 29th Blvd - Phase 2
		1,150,000	N 19th & Davis Mini Roundabout
		3,830,000	S 29th Blvd - Phase 1
		<b>\$8,979,500</b>	

## 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	418,940	Stormwater Fund	66,362
		Water Fund	131,372
		Sanitary Sewer Fund	71,790
		Street Fund	149,416
 Internal Service-Allocated Revenue	 2,409,280	General Fund	934,081
		Stormwater Fund	389,465
		Water Fund	478,390
		Sanitary Sewer Fund	371,395
		Street Fund	235,949
 Utility Funds-Allocated Revenue			
Stormwater Fund	49,614	Allocated Utilities-Stormwater	122,927
Sanitary Sewer Fund	67,870	Allocated Utilities-Water	274,586
Street Fund	385,075	Allocated Utilities-Sanitary Sewer	105,046
	 <b>\$ 3,330,779</b>		 <b>\$ 3,330,779</b>



*Cornelius*

# General Fund Revenue

## Mission Statement

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

## Services 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 2022-2023

Overall, General Fund revenues have been flat in the past few years while overall costs of doing business continue to rise. Many new residential and commercial developments are currently in the works, which has started to increase development revenue, and is projected to 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. With expiration of the Levy scheduled for 2024, staff are planning for a renewal and increase measure for November 2023.

## Objectives 2023-2024

One objective for 2023-2024 is to maintain a stable 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 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 15% of current budgeted operating revenues, which staff has achieved in recent years.

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 to property owners for prompt payment and delinquencies. Even new construction is not taxed at “full-value”. The estimate of property taxes is based on the 3% increase cap in the assessed valuation.

Interest rates have increased, resulting in increased earnings on cash balances in our state pool fund. Recent development projects that are currently in the works cause an increase in Construction Excise Tax revenue. 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 100 additional homes and 2 large apartment complexes during the next couple years. We will continue to contract with the City of Forest Grove to provide our Building Dept. and inspection services.

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 2,171,898	\$ 3,024,586	\$ 4,376,519	\$ 5,157,384	\$ 5,157,384	\$ 5,157,384
Interest	\$ 21,187	\$ 25,277	\$ 24,000	\$ 40,000	\$ 40,000	\$ 40,000
OLCC	\$ 240,895	\$ 246,346	\$ 228,000	\$ 246,000	\$ 246,000	\$ 246,000
Revenue Share	\$ 168,879	\$ 169,672	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Marijuana Tax	\$ 67,741	\$ 60,908	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
Cigarette Tax	\$ 11,865	\$ 10,612	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
Property Tax - Current	\$ 2,993,437	\$ 3,252,776	\$ 3,250,000	\$ 3,650,000	\$ 3,650,000	\$ 3,650,000
Property Tax - Prior Year	\$ 40,155	\$ 56,141	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Property Tax - Fire Levy	\$ 365,465	\$ 398,155	\$ 390,000	\$ 450,000	\$ 450,000	\$ 450,000
Library Fines	\$ 2,848	\$ 2,744	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Court Fines	\$ 44,133	\$ 64,195	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Business License Permits	\$ 37,704	\$ 45,149	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Planning Permits	\$ 166,132	\$ 122,372	\$ 53,856	\$ 24,636	\$ 24,636	\$ 24,636
Council Creek LID	\$ 67,653	\$ 63,120	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000
Administrative Fees	\$ 13,207	\$ 420	\$ -	\$ -	\$ -	\$ -
General Services Fee	\$ 672,365	\$ 730,489	\$ 750,000	\$ 786,000	\$ 786,000	\$ 786,000
Construction Excise Tax	\$ 725,442	\$ 573,024	\$ 468,027	\$ 359,328	\$ 359,328	\$ 359,328
Construction Excise Tax- Metro	\$ 114,820	\$ 88,372	\$ 63,324	\$ 32,378	\$ 32,378	\$ 32,378
Construction Excise Tax - HSD	\$ 247,470	\$ 513,889	\$ 403,119	\$ 65,649	\$ 65,649	\$ 65,649
Construction Excise Tax - FGSD	\$ 514,798	\$ 64,092	\$ 1,420	\$ 23,376	\$ 23,376	\$ 23,376
Property Lease	\$ 18,858	\$ 18,674	\$ 19,100	\$ 17,460	\$ 17,460	\$ 17,460
WCCLS	\$ 553,774	\$ 570,387	\$ 587,499	\$ 587,499	\$ 587,499	\$ 587,499
Rural Fire	\$ 176,000	\$ 177,697	\$ 208,986	\$ 315,669	\$ 315,669	\$ 315,669
Gaston Rural Fire	\$ 6,351	\$ 5,598	\$ -	\$ -	\$ -	\$ -
PGE Electric -Franchise Fee	\$ 229,103	\$ 241,740	\$ 225,000	\$ 265,000	\$ 265,000	\$ 265,000
NW Natural Gas -Franchise Fee	\$ 93,336	\$ 111,082	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Evergreen Disp -Franchise Fee	\$ 80,545	\$ 85,236	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000
MACC Cable -Franchise Fee	\$ 53,779	\$ 52,647	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
Frontier Phone -Franchise Fee	\$ 3,500	\$ 12,095	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
MCImetro(Verizon)-Franch Fees	\$ 4,000	\$ 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	\$ 328,602	\$ 377,298	\$ 399,383	\$ 411,406	\$ 411,406	\$ 411,406
Planning Grants	\$ 78,156	\$ 36,221	\$ -	\$ -	\$ -	\$ -
Library Grants	\$ 2,021	\$ 8,399	\$ 3,827	\$ 42,847	\$ 42,847	\$ 42,847
Police Grants	\$ -	\$ 7,690	\$ -	\$ -	\$ -	\$ -
Fire Grants	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
CARES Grant	\$ 427,100	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA Grant	\$ -	\$ 1,423,979	\$ 1,423,178	\$ -	\$ -	\$ -
Reimbursements	\$ 2,950	\$ 2,970	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Donations	\$ 7,250	\$ 7,700	\$ 5,000	\$ 15,500	\$ 15,500	\$ 15,500
Land Sale Proceeds	\$ 12,470	\$ 12,851	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 104,240	\$ 53,867	\$ 53,811	\$ 5,000	\$ 5,000	\$ 5,000
Gain on Sale of Assets	\$ -	\$ 1,291	\$ -	\$ -	\$ -	\$ -
Bancroft Fund Transfer	\$ -	\$ -	\$ 26,928	\$ -	\$ -	\$ -
Parks SDC Fund Transfer	\$ 35,039	\$ 19,930	\$ 715,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Allocated Revenue	\$ 368,901	\$ 384,463	\$ 390,393	\$ 418,940	\$ 418,940	\$ 418,940
<b>TOTAL REVENUES</b>	<b>\$ 11,278,070</b>	<b>\$ 13,132,156</b>	<b>\$ 14,741,170</b>	<b>\$ 15,043,872</b>	<b>\$ 15,043,872</b>	<b>\$ 15,043,872</b>

# 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.

## Services 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.

<b>CITY COUNCIL GOALS</b>
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 2022-2023

- Started work to finalize the City of Cornelius Strategic Plan, which will include an updated organizational Vision, Mission and Goals.
- Began to bring back many community events, including the 12th annual Holiday Tree Lighting which was hosted by Mayor Dalin and Santa Claus.
- Received the GFOA Distinguished Budget Presentation Award for the 15th time in a row, the Comprehensive Annual Financial Report award for the 14th time and the Popular Annual Financial Report award for the 12th time.

## Objectives 2023-2024

- 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:** For many years the Mayor and City Council have each received \$50 per month and \$50 for each additional meeting attended up to four per month. The FY2024 budget proposes to increase the monthly stipend to \$250 per month, with \$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.

Previously Professional Services had included a contribution to the Family Justice Center. This expenditure has been moved to Administration beginning with the FY2024 budget.

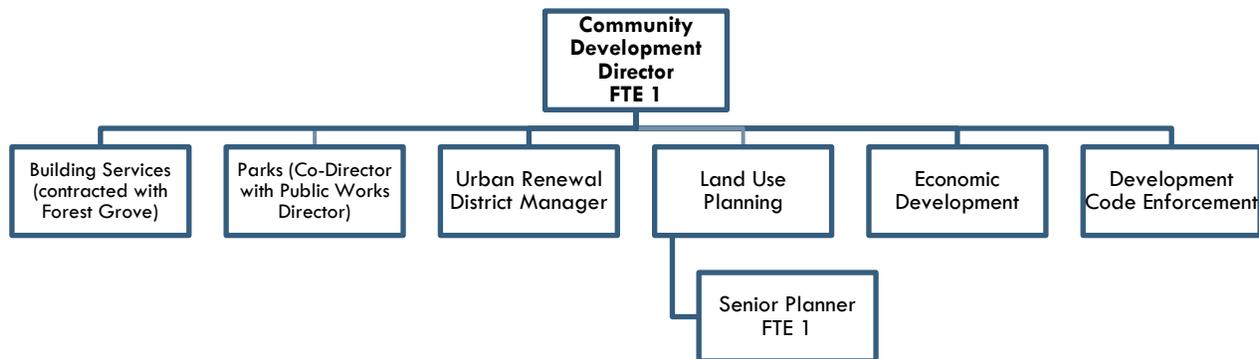
Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 3,000	\$ 3,000	\$ 6,000	\$ 21,000	\$ 21,000	\$ 21,000
Fringe Benefits	\$ 230	\$ 230	\$ 594	\$ 2,165	\$ 2,165	\$ 2,165
<b>PERSONNEL SERVICES</b>	<b>\$ 3,230</b>	<b>\$ 3,230</b>	<b>\$ 6,594</b>	<b>\$ 23,165</b>	<b>\$ 23,165</b>	<b>\$ 23,165</b>
<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	\$ 1,191	\$ 880	\$ 4,500	\$ 10,000	\$ 10,000	\$ 10,000
Professional Services	\$ -	\$ 10,500	\$ 12,500	\$ -	\$ -	\$ -
<b>MATERIALS AND SERVICES</b>	<b>\$ 1,413</b>	<b>\$ 11,380</b>	<b>\$ 18,800</b>	<b>\$ 11,800</b>	<b>\$ 11,800</b>	<b>\$ 11,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,643</b>	<b>\$ 14,610</b>	<b>\$ 25,394</b>	<b>\$ 34,965</b>	<b>\$ 34,965</b>	<b>\$ 34,965</b>

\*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 strives to foster a sustainable, independent, and prosperous community for current and future generations.



## Services Provided

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). Provide management and administrative support to City administration, City Council, commissions, and boards. 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 2022-2023

- Processed over 100 design review applications facilitating construction of over 100 new homes in the city.
- Processed just over 150 Type I or II administrative design review permits, conditional use permits, modifications, property line adjustments, and sign permits.
- Participated in review of new state regulations affecting the City. Prepared and submitted testimony.
- 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.
- Worked with partner agencies to continue development of the Tualatin Valley Highway Bus Rapid Transit Project and made significant progress on the development and implementation of the project.
- Worked with partner agencies to continue development of the Transit Planning within Washington County and for the region.
- Held multiple pre-application conferences and follow-up meetings with developers, including the Forest Grove School District for the Cornelius Elementary Replacement Project.
- Made updates to Community Development pages and subpages on the City website. Created new pages to broaden information and services to the public. Maintained an online mapping platform for land use and development information.
- Held one Planning Commission workshop to share information and discuss city and regional issues.

- Initiated discussions with Metro and Washington County on Urban Growth Boundary Amendments. Discovering that the traditional pathway is not open to Cornelius, facilitated and assisted the City Manager in initiating a Legislative Bill to add land to the City's Urban Growth Boundary.
- Initiated the update of the City's Economic Opportunities Analysis.

### Objectives 2023-2024

- Continue to work with Consortium on litigation and legislative fix to the Climate Friendly and Equitable Communities Rulemaking. Complete comprehensive plan and Municipal Code updates to implement outcome of final Climate Friendly and Equitable Communities Rulemaking.
- Work with Washington County Land Use and Transportation to update the city/county Urban Planning Area Agreement.
- Implement the medium-term recommendations from the Cornelius Economic Opportunities Analysis and Strategic Action Plan, including pursuit of dependable funding for economic development support.
- Oversee the construction and openings of prospective industrial facilities.
- Manage land use permitting for residential and commercial developments within the city.
- Support City Manager and Council on economic development, land use, planning, and building issues.
- 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
- Create opportunities for park facilities expansions as appropriate.
- Provide training for new and current Planning Commissioners. Hold one training session on legal issues and new Department of Land Conservation and Development rules.
- Continue to ensure compliance with safe, good quality private and public construction in close partnership with private owners and contractors.
- Develop Municipal Code text amendments as needed.
- Work with developers and property owners to annex and develop Urban Growth Boundary expansion areas as appropriate.
- Continue to collaborate with partner agencies on economic development for Cornelius and the County.
- 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).
- Continue to encourage redevelopment of underused retail spaces and new development within the City's commercial areas.
- In concert with the City Manager, lead community visioning process for the City. Fold the results into a Comprehensive Plan Update.

Plaza Los Amigos  
Under Construction



## 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.

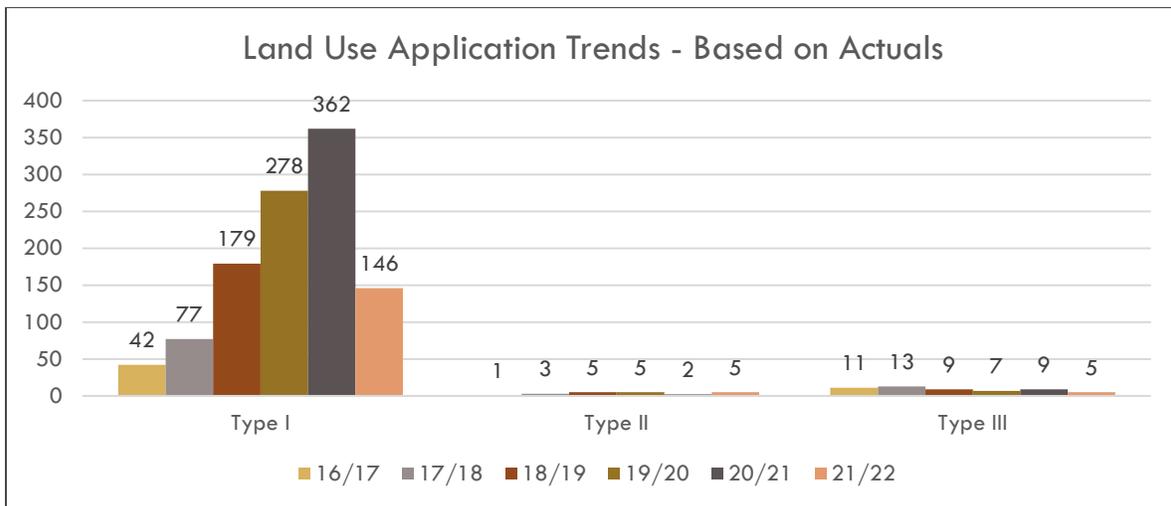
### Materials and Services

The budget expenditures for Materials and Services are status quo from last year, with the exception of Intergovernmental Services which accounts for construction excise tax revenue that is passed on to Metro and the Hillsboro and Forest Grove School Districts. FY2024 will see the development of several Municipal code updates to comply with recent state legislation.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 177,550	\$ 188,220	\$ 203,412	\$ 214,884	\$ 214,884	\$ 214,884
Hourly	\$ 1,480	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 80,911	\$ 94,081	\$ 103,990	\$ 118,201	\$ 118,201	\$ 118,201
<b>PERSONNEL SERVICES</b>	<b>\$ 259,941</b>	<b>\$ 282,301</b>	<b>\$ 307,402</b>	<b>\$ 333,085</b>	<b>\$ 333,085</b>	<b>\$ 333,085</b>
<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	\$ 2,492	\$ 4,943	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
Equipment - O&M	\$ -	\$ 30	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
Dues, Education, Training	\$ 1,626	\$ 1,337	\$ 4,180	\$ 4,180	\$ 4,180	\$ 4,180
Professional Services	\$ 37,320	\$ 54,553	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Uniforms & Protective Gear	\$ -	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
Rentals/Leases	\$ 1,680	\$ -	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Intergovernmental Services	\$ 841,459	\$ 639,002	\$ 448,517	\$ 116,222	\$ 116,222	\$ 116,222
Advertising	\$ 799	\$ 1,251	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250
Reimbursable Expense	\$ -	\$ 11,041	\$ -	\$ -	\$ -	\$ -
<b>MATERIALS AND SERVICES</b>	<b>\$ 885,375</b>	<b>\$ 712,156</b>	<b>\$ 474,647</b>	<b>\$ 142,352</b>	<b>\$ 142,352</b>	<b>\$ 142,352</b>
Equipment - Operations	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,145,315</b>	<b>\$ 994,457</b>	<b>\$ 794,049</b>	<b>\$ 487,437</b>	<b>\$ 487,437</b>	<b>\$ 487,437</b>



New Rinchem Building



**Performance Measurements**

Product	Measure	Actual 2021-2022	Estimate 2022-2023	Forecast 2023-2024
Safe, Smart, Compatible Private Development (Current Planning)	# of Pre-Application Conferences Held	7	12	14
	% of Type I Development Application decisions within 10 days of complete application	143/146 (98%)	95%	100%
	% of Type II Development Application decisions within 45 days of complete application	4/5 (80%)	95%	100%
	% of Type III Development Application decisions within 80 days of complete application	5/7 (71%)	90%	90%
Vision and Adaptation in Planning Practice (Long Range Planning)	# of City-initiated Plan or Code Adoptions or Amendments	1	2	3
Public Participation in Planning	# Planning Commission Mtgs	5	6	6
	# Parks Advisory Board Mtgs	9	9	8

**Performance Measurement Outcome Explanation**

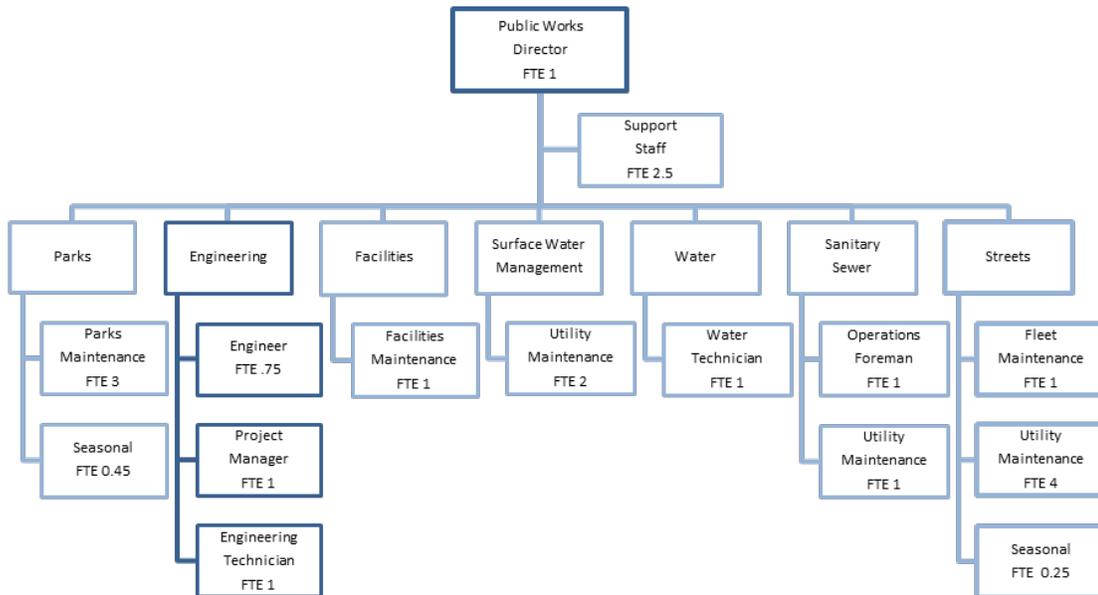
Only some of the value of the City planning function can be measured in numbers. Research, organization, strategic planning, legal interpretation and representation of City interests is more qualitative than quantitative. The number of projects and formal elements of review and communication with developers show a measure of growth in a community; the city is growing, and inquiries regarding residential, commercial, and industrial development are expected to continue to increase. However, with the amount of development that has occurred, only commercially zoned land remains vacant. The push is to expand the Urban Growth Boundary to allow for development into the future. 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 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.

# 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.



## Services 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.

- Identify existing problem areas and develop plans and specifications for projects to correct the problems.
- Create and maintain computerized databases for stormwater facilities and infrastructure maintenance activities.
- Assist Public Works Director in evaluating and implementing new maintenance technologies.



### ***Skinny 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 2022-2023**

- Reviewed and approved engineering design plans and inspected construction on two major subdivisions with 199 lots.
- Accepted \$2.7M in infrastructure improvements for a large phase of a major subdivision.
- Completed construction of Phase 4 of 6 of the Water Main replacement program.
- Completed construction of the Harleman Park Tennis/Pickleball Courts.
- Completed design and construction of the Davis/14<sup>th</sup> sanitary sewer reconstruction project.
- Completed design of Phase 1 of 3 of the S. 29th Blvd project which will create a third collector street connecting Baseline to Laurel Woods.
- Completed design and bid out the reconstruction of the intersection of N. 19<sup>th</sup> and Davis into a mini-roundabout.
- Completed design and bid out the new Water Park booster station.
- Completed design of the Laurel Woods pedestrian causeway and initiated permitting.
- Initiated design and easement acquisition for the CDBG-funded sidewalk projects on S. 4th Ave, S. 12th Ave, S. 20th Ave., and N. Davis St. (11th to 14th).
- Designed and managed the 2022-2023 pavement management projects.

### **Objectives 2023-2024**

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

- Review and approve engineering design plans and inspect construction for approximately two major subdivisions.

- Accept approximately \$5.0M of infrastructure improvements in major subdivisions.
- Construct the new mini-roundabout at N. 19<sup>th</sup> and Davis and extension of Davis Street east to the Fred Meyer parking lot.
- Complete construction of Phase 1 of South 29<sup>th</sup> Blvd. - Laurel Woods to SW 345<sup>th</sup> Avenue.
- Design Phase 2 of S. 29th Blvd. - 345th rail crossing.
- Design Phase 5 of the Water Main replacement program.
- Construct the Laurel Woods pedestrian causeway.
- Begin construction of the new Water Park booster station.
- Construct CDBG-funded sidewalk projects on S. 4th Ave, S. 12th Ave, S. 20th Ave., and N. Davis St. (11th to 14th), including the raised intersection at 12th and Dogwood.
- Design sanitary sewer replacement for failing Fawn Street line between 10th & 12th Avenues.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 241,026	\$ 247,498	\$ 260,073	\$ 272,277	\$ 272,277	\$ 272,277
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 118,180	\$ 122,138	\$ 127,476	\$ 145,006	\$ 145,006	\$ 145,006
<b>PERSONNEL SERVICES</b>	<b>\$ 359,206</b>	<b>\$ 369,637</b>	<b>\$ 387,549</b>	<b>\$ 417,283</b>	<b>\$ 417,283</b>	<b>\$ 417,283</b>
<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	\$ 1,121	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Equipment - O&M	\$ 1,586	\$ 2,793	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,250
Dues, Education, Training	\$ 2,840	\$ 4,748	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
Professional Services	\$ 1,650	\$ 2,481	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405
Uniforms & Protective Gear	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
Rentals/Leases	\$ 501	\$ 376	\$ 550	\$ 550	\$ 550	\$ 550
Advertising	\$ 468	\$ 253	\$ 500	\$ 500	\$ 500	\$ 500
<b>MATERIALS AND SERVICES</b>	<b>\$ 8,166</b>	<b>\$ 11,350</b>	<b>\$ 17,705</b>	<b>\$ 17,705</b>	<b>\$ 17,705</b>	<b>\$ 17,705</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 367,372</b>	<b>\$ 380,987</b>	<b>\$ 405,254</b>	<b>\$ 434,988</b>	<b>\$ 434,988</b>	<b>\$ 434,988</b>

<b>Performance Measurements</b>				
<i>Product</i>	<i>Measure</i>	<i>Actual 2021-2022</i>	<i>Estimate 2022-2023</i>	<i>Forecast 2023-2024</i>
Comply with State MS4 stormwater permit	Total # of erosion control inspections completed	1,686	1,500	1,500
Construct new public infrastructure	Value of accepted privately-funded public infrastructure	\$2.7 M	\$5.0 M	\$2.0 M
<b>Performance Measurements Outcome Explanation</b>				
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 a given time. Erosion control inspections at each site are typically required weekly. If inspections are not completed per the MS4 schedule, the City and CWS are in violation of their State-issued MS4 permit.				

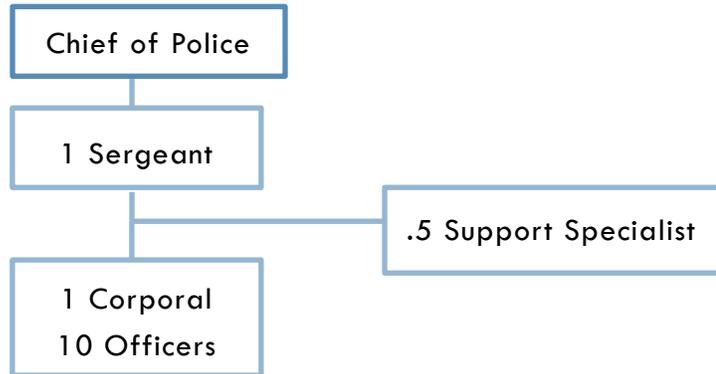


*Cornelius*

# Police

## Mission Statement

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



## Services 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; providing uniform patrol as a deterrent to criminal activity and interaction with the community; criminal investigations; traffic enforcement; crime prevention; primary code enforcement; training; 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 2022-2023

FY 2022-2023 was the ninth year of contracting with the Washington County Sheriff's Office. During that time, officers continued to foster positive community engagement and worked diligently to enhance public trust. Officers participated in several community events, such as Backpacks for Children, National Night Out and Shop with a Cop. In FY 2022-2023 the department received over \$10,000 in Oregon Department of Transportation overtime grants to conduct Seat Belt, Pedestrian, Speed and Cell Phone enforcement.

### Objectives 2023-2024

- Increase the number of self-initiated calls for service.
- Reduce the number of vehicle crashes in the community.
- Increase our level of community engagement.
- Continue to use focused patrol-based missions to address livability issues and criminal activity. These missions include abandoned vehicle, parking and nuisance properties.

### Personnel Services

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

### Materials and Services

The FY2024 budget reflects a modification to the contracted staffing levels in the Police Department. The upcoming budget year authorizes 13 full-time, sworn police officers through an Intergovernmental Agreement with the Washington County Sheriff's Office. The City of Cornelius recently renewed the Intergovernmental Agreement for 10 additional years, through 2032. 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) (911) have increased for this new fiscal year. These fees represent actual or expected costs for dispatch services.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 36,669	\$ 37,782	\$ 39,888	\$ 41,898	\$ 41,898	\$ 41,898
Hourly	\$ 2,432	\$ 1,663	\$ 3,889	\$ 4,044	\$ 4,044	\$ 4,044
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 19,795	\$ 20,596	\$ 22,229	\$ 24,890	\$ 24,890	\$ 24,890
<b>PERSONNEL SERVICES</b>	<b>\$ 58,895</b>	<b>\$ 60,041</b>	<b>\$ 66,006</b>	<b>\$ 70,832</b>	<b>\$ 70,832</b>	<b>\$ 70,832</b>
<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	\$ 3,992	\$ 3,289	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
Equipment - O&M	\$ 1,017	\$ 894	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Dues, Education, Training	\$ -	\$ 240	\$ 800	\$ 800	\$ 800	\$ 800
Professional Services	\$ 2,388,970	\$ 2,689,927	\$ 2,939,505	\$ 3,001,347	\$ 3,001,347	\$ 3,001,347
Rentals/Leases	\$ 3,209	\$ 3,477	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
Intergovernmental Services	\$ 137,932	\$ 131,650	\$ 140,496	\$ 154,474	\$ 154,474	\$ 154,474
<b>MATERIALS AND SERVICES</b>	<b>\$ 2,535,119</b>	<b>\$ 2,829,476</b>	<b>\$ 3,091,301</b>	<b>\$ 3,167,121</b>	<b>\$ 3,167,121</b>	<b>\$ 3,167,121</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,594,015</b>	<b>\$ 2,889,517</b>	<b>\$ 3,157,307</b>	<b>\$ 3,237,953</b>	<b>\$ 3,237,953</b>	<b>\$ 3,237,953</b>

Performance Measures		Actual 2021-2022	Estimated 2022-2023	Forecast 2023-2024
Product	Measure			
Community outreach events	National Night Out	1	1	1
	Backpacks for Children	1	1	1
	Coffee with a Cop	1	1	3
	Shop with a Cop	1	2	2
Directed Missions & Code Enforcement	Warrant checks / Bait Bike Program	20	25	40
	Abandoned Vehicles towed	25	40	50
	Parking Enforcement	214	350	375
	Other Code Complaints	22	60	75

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*

# Municipal Court

## Mission Statement

The Municipal Court mission is to ensure that each person cited for 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 members of the Cornelius.

## Services Provided

Municipal Court services are provided through an Intergovernmental Agreement with the City of Forest Grove Municipal Court and provides 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 provides customer service, records maintenance, accounts receivables, and support in all court and judicial matters. Forest Grove Municipal Court is open five days a week and several courts are held each month.

## Accomplishments 2022-2023

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

## Objectives 2023-2024

- Continue to monitor the Intergovernmental Agreement between Cornelius and Forest Grove for court services.

## 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 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 services.

## Materials and Services

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Professional Services	\$ 900	\$ 502	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Intergovernmental Services	\$ 3,260	\$ 3,775	\$ 4,800	\$ 4,200	\$ 4,200	\$ 4,200
<b>MATERIALS AND SERVICES</b>	<b>\$ 4,160</b>	<b>\$ 4,277</b>	<b>\$ 6,300</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,160</b>	<b>\$ 4,277</b>	<b>\$ 6,300</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>

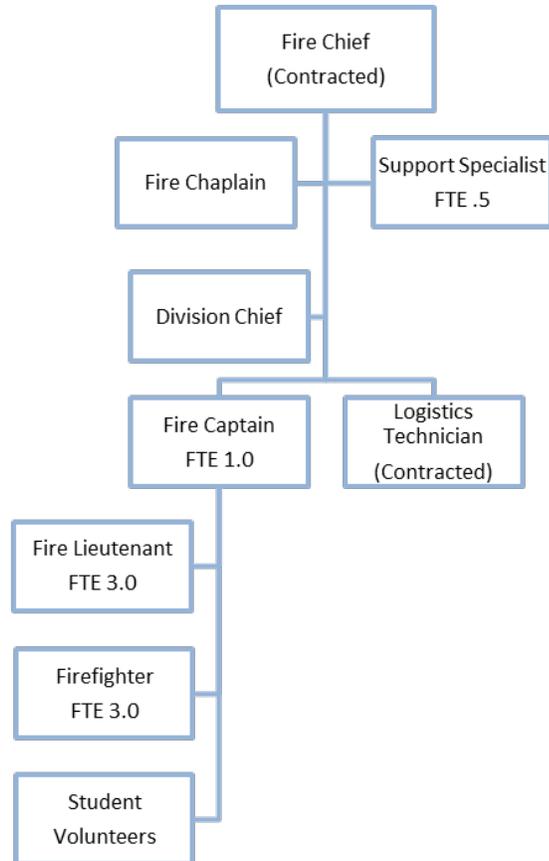
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# *Cornelius*

# Fire

## Mission Statement

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



The City of Cornelius contracts with the City of Forest Grove for Fire Chief and Logistics Technician services. The organizational chart above depicts the City of Cornelius's FTEs. However, there are many other personnel, services, vehicles, and equipment available to Cornelius Fire 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 2022 - 2023

- The Cornelius Fire Department continued its response to the COVID pandemic. This meant adhering to all regulations and employee requirements for “mandatory workers.” It also required firefighters to re-think their roles as first responders to a pandemic and ensure that emergency services continued while maintaining employee safety, health, and wellness. The Fire Department was successful at maintaining their response reliability in the face of the pandemic.
- We held two promotional processes and made promotions internally within our ranks for Fire Captain and Fire Lieutenant.
- We responded to the need to fill positions vacated through retirements and resignations.
- We resumed bi-monthly meetings between labor and management with a focus on open communication, trust, and mutual respect.
- We instituted All-Officer meetings as a way to provide communication up and down through the organization.
- We successfully negotiated a bargaining contract between the City of Cornelius and IAFF Local 1660.
- In spite of the ambulance transport staffing problem in Washington County, and its effects in Cornelius and elsewhere, we filled a necessary gap in service delivery – even though it wasn’t our job. We are extremely proud of our Department members who lived up to our expectation: never say, “that’s not my job.”
- We administered two volunteer recruit fire academies.
- A cadet program of instruction was created at Forest Grove High School which benefits young adults who live in Cornelius.

Our Department’s most notable accomplishments were:

**State Fire Marshal Staffing Grant** – In June 2022, the department submitted an application for the Oregon State Fire Marshal’s Wildfire Seasonal Staffing Grant. The \$35,000 grant award was subsequently awarded to and a staffing plan was developed. A collaboration was formed with the labor group and we jointly initiated a Peak Activity Unit (PAU). The PAU was extremely successful at augmenting our response capability. The staffing plan succeeded at spending nearly all of the grant award giving back approximately \$2,000 to the State.

**Public Outreach** – Our staff took advantage of the overwhelming desire people had to get back to normal, and brought back our cornerstone fire station open house. Cornelius firefighters welcomed community members into our fire station again and distributed our fire safety message to children and adults.

**14 Percent Increase in Calls For Service** – In 2021, Cornelius Fire Department calls for service totaled 2,333. In 2022, calls for service increased by 14% to 2,659. There has been a 34% increase in call volume over the past five years. Our firefighters have successfully met the challenge of responding to increased call volume while relatively short-staffed. In order to meet the challenge of increased call volume with fewer firefighters, our staff remained persistent to our cause, and dedicated to our Department mission, and our vision of “people who care about people.”

### Objectives 2023-2024

- Maintain and enhance staffing levels.
- Pursue grant opportunities for equipment and firefighting personnel.
- Re-establish efforts towards resolving questions of Department governance.
- Make capital purchases through use of ARPA funds to replace apparatus and equipment.



## BUDGET NARRATIVE

The Cornelius Rural Fire Protection District contracts fire service from the City of Cornelius. They have a reoccurring Intergovernmental Agreement 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 2023-2024 the City will pay 86.41% and the District will pay 13.59% of personnel services and materials and services. Capital outlay is based on the difference of assessed valuation between the City and District. It is projected that the City will pay 81.59% and the district will pay 18.41% of the capital outlay costs.

The City intends to assess the cost reimbursement formula and propose amendments to the IGA, as needed.

## 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 a monthly stipend). These volunteers are shared as part of our joint efforts with Forest Grove Fire and Rescue. In Cornelius, they are supported by 7 paid career positions, one of which was added in FY2023. There is also a clerical position that is shared with the Police Department. The Fire Chief and Logistics Technician are contracted through an Intergovernmental Agreement with the City of Forest Grove. The City of Cornelius intends to review these two IGAs and propose amendments, as needed.

The student volunteer program and two firefighter/paramedics are funded by a levy passed in 2019. All other positions are funded through the General Fund. Current overall Department staffing does not meet the needs for service in Cornelius. The City intends to address the staffing shortfall through a proposed increase in the Fire Levy, which is set to expire in 2024.

Our volunteers are divided into two distinct groups:

- **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 provided a stipend to assist with education expenses. There are a total of 12 budgeted student volunteer positions.
- **Non-Student Volunteer Firefighters:** Non-student volunteers are required to attend 8 hours of training per month and provide 24 hours of staffing per month at the fire station. When able, those who live within the district boundaries are required to respond from home to staff fire apparatus or respond to an emergency.

### Materials and Services

Materials and services continue to increase as we have seen over the last few years due to supply and demand. Increased costs to purchase new protective gear will be noticed in the new fiscal year due to onboarding of new firefighters. Previous grants that provided funding for our protective clothing have now expired, and an increased contribution from the General Fund is needed in FY2023-2024. The Fire Chief and Logistics Technician are contracted with the City of Forest Grove through an Intergovernmental Agreement, and are therefore budgeted within the Professional Services line item.

**Capital Outlay**

We have proposed the following capital projects for fiscal year 2023-2024. Some of these items will be purchased with ARPA funds, and are reflected in the non-departmental section of the General Fund budget :

- \$14,000 to replace cardiac monitors, which is scheduled to be paid for over the next 8 years.
- \$6,000 for the purchase of Panasonic Toughbooks.
- Purchase of type 1 fire apparatus to replace a 2000 HME type 1 fire apparatus. \$400,000 is funded within the Fire Department, and another \$500,000 is funded with ARPA funds.
- Purchase of breathing air cylinder compressor. (ARPA Funded)
- Purchase of washer and dryer specifically designed for turnout gear. (ARPA Funded)

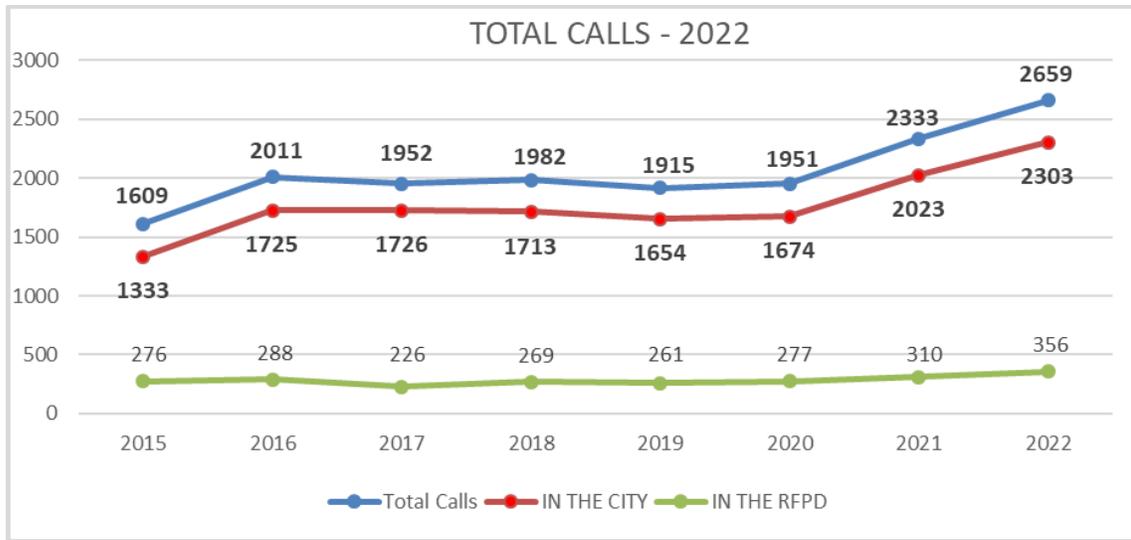
**Debt Service**

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.

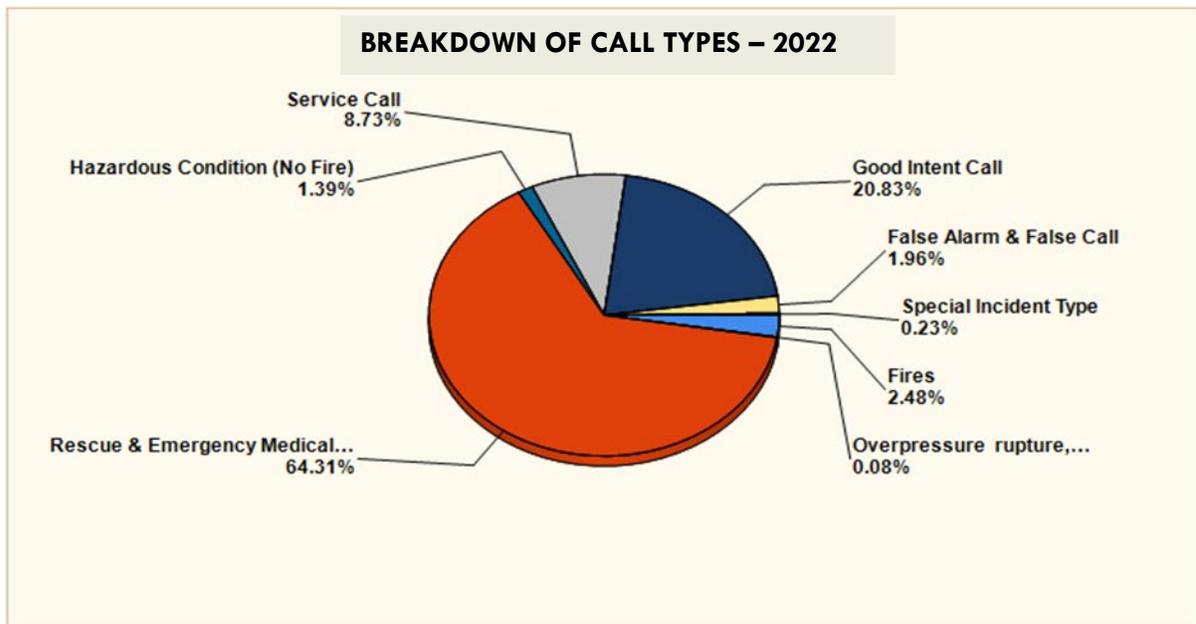
For FY2023-2024 we removed Debt Service from the Fire Department budget and placed it within the General Fund Debt Service. This will help better account for overall General Fund debt.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 416,470	\$ 410,032	\$ 511,892	\$ 531,854	\$ 531,854	\$ 531,854
Hourly	\$ 14,466	\$ 11,766	\$ 57,980	\$ 29,000	\$ 29,000	\$ 29,000
Overtime	\$ 93,361	\$ 70,956	\$ 45,433	\$ 40,000	\$ 40,000	\$ 40,000
Fringe Benefits	\$ 198,573	\$ 190,766	\$ 252,692	\$ 347,356	\$ 347,356	\$ 347,356
<b>PERSONNEL SERVICES</b>	<b>\$ 722,869</b>	<b>\$ 683,521</b>	<b>\$ 867,997</b>	<b>\$ 948,210</b>	<b>\$ 948,210</b>	<b>\$ 948,210</b>
<b>Total Full Time Equivalent(FTE)</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>
Operational Supplies	\$ 13,061	\$ 24,753	\$ 24,650	\$ 24,650	\$ 24,650	\$ 24,650
Equipment - O&M	\$ 65,171	\$ 63,226	\$ 100,788	\$ 84,500	\$ 84,500	\$ 84,500
Dues, Education, Training	\$ 14,632	\$ 6,896	\$ 17,200	\$ 17,200	\$ 17,200	\$ 17,200
Professional Services	\$ 106,673	\$ 109,081	\$ 95,180	\$ 98,250	\$ 98,250	\$ 98,250
Uniforms & Protective Gear	\$ 24,626	\$ 36,931	\$ 42,900	\$ 42,900	\$ 42,900	\$ 42,900
Rentals/Leases	\$ 2,126	\$ 854	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Intergovernmental Services	\$ 53,253	\$ 54,851	\$ 56,497	\$ 58,192	\$ 58,192	\$ 58,192
Advertising	\$ 75	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
Nuisance Abatement	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>MATERIALS AND SERVICES</b>	<b>\$ 279,617</b>	<b>\$ 296,592</b>	<b>\$ 343,515</b>	<b>\$ 331,992</b>	<b>\$ 331,992</b>	<b>\$ 331,992</b>
Equipment - Capital	\$ 27,900	\$ 13,520	\$ 14,000	\$ 420,000	\$ 420,000	\$ 420,000
<b>CAPITAL OUTLAY</b>	<b>\$ 27,900</b>	<b>\$ 13,520</b>	<b>\$ 14,000</b>	<b>\$ 420,000</b>	<b>\$ 420,000</b>	<b>\$ 420,000</b>
RFPD Capital - Principal	\$ 21,645	\$ 22,191	\$ 22,751	\$ -	\$ -	\$ -
RFPD Capital - Interest	\$ 4,917	\$ 4,371	\$ 3,811	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	<b>\$ 26,561</b>	<b>\$ 26,561</b>	<b>\$ 26,562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,056,948</b>	<b>\$ 1,020,194</b>	<b>\$ 1,252,074</b>	<b>\$ 1,700,202</b>	<b>\$ 1,700,202</b>	<b>\$ 1,700,202</b>

<b>Performance Measurements</b>		Actual	Estimate	Forecast
Product	Measure	2021-2022	2022-2023	2023-2024
Response Time	Keep response time to 5:00 minutes or less	6.25 mins (avg)	5.97 mins (avg)	5.00 mins (avg)
Turnout Time	Keep turnout time to 1:30 minutes or less	1.30 mins (avg)	1.33 mins (avg)	1.30 mins (avg)



Incidents by Month	2019	2020	2021	2022	
January	137	162	177	212	8.0%
February	109	159	167	195	7.3%
March	150	169	172	189	7.1%
April	138	152	189	191	7.2%
May	174	141	179	197	7.4%
June	163	156	231	197	7.4%
July	164	163	199	223	8.4%
August	176	166	213	240	9.0%
September	201	170	221	239	9.0%
October	150	167	207	242	9.1%
November	180	163	172	274	10.3%
December	173	183	206	260	9.8%
<b>Total</b>	<b>1915</b>	<b>1951</b>	<b>2333</b>	<b>2659</b>	<b>100.0%</b>



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# *Cornelius*

# Fire – Local Option Levy

## Mission Statement

The purpose of this Fund is to provide additional personnel for the Fire Department. The Levy was originally approved by the voters in 2015, and is set to expire in 2024. The City plans to seek an increase in levy funding in order to adequately staff the Fire Department.

## Accomplishments 2022-2023

- We responded to the need to fill positions vacated through retirement and resignations.

## BUDGET NARRATIVE

Levy funding has allowed for two (2) additional Firefighter/Paramedics and allows our student volunteer program to continue. The student volunteer program is funded by the levy and allows for nine (9) student volunteers. The levy is set to expire June 30, 2024 if not renewed by voters.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 117,390	\$ 153,167	\$ 159,012	\$ 172,596	\$ 172,596	\$ 172,596
Hourly	\$ 79,550	\$ 66,900	\$ 129,600	\$ 162,000	\$ 162,000	\$ 162,000
Overtime	\$ 24,643	\$ 30,356	\$ 39,786	\$ 20,000	\$ 20,000	\$ 20,000
Fringe Benefits	\$ 64,944	\$ 92,057	\$ 108,704	\$ 123,043	\$ 123,043	\$ 123,043
<b>PERSONNEL SERVICES</b>	<b>\$ 286,526</b>	<b>\$ 342,481</b>	<b>\$ 437,102</b>	<b>\$ 477,639</b>	<b>\$ 477,639</b>	<b>\$ 477,639</b>
<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>
<b>TOTAL EXPENDITURES</b>	<b>\$ 286,526</b>	<b>\$ 342,481</b>	<b>\$ 437,102</b>	<b>\$ 477,639</b>	<b>\$ 477,639</b>	<b>\$ 477,639</b>

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*

# Library

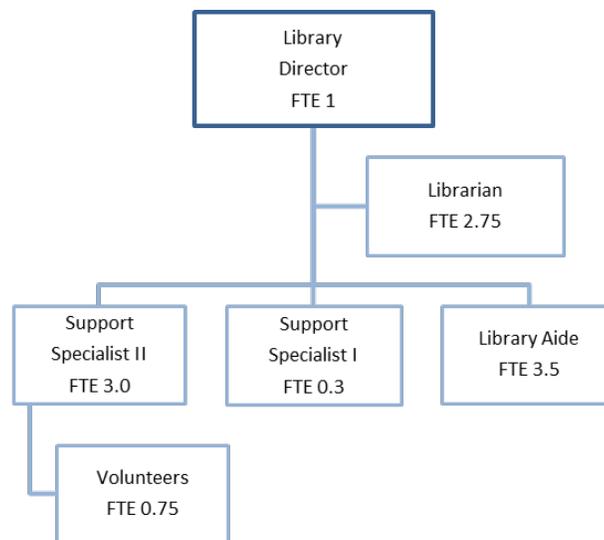
## Mission Statement

The Cornelius Library's mission is to:

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

## Services Provided

The Cornelius Public Library prioritizes equity in all its work. Our staff, services, programs and books all reflect our local community. We have bilingual staff on duty every day and all 62 hours we are open. We have the 5<sup>th</sup> largest Spanish language materials collection in Oregon. We are a welcoming and safe place for the community to connect with resources, services, and each other in traditional and innovative ways. This includes over 40,000 books, videos and other physical items and access to over 200,000 digital books, magazines, movies and more. Cornelius Library offers the most technology for check out in Washington county—nearly 100 laptops, Wi-Fi hotspots, Kindles and now, Chromebooks. The Library is a trusted partner for community organizations, schools and local businesses. We take pride in our 'family town', our beautiful Library and the outstanding customer service we provide.



## Accomplishments 2022-2023

- Restore all hours and services post pandemic. Cornelius Library visitors account for over 7% of all WCCLS visits.
- Deployed bookmobile with purchase of a transit van with ARPA funds.
- Expanded outreach to schools and offsite summer programs.
- Supported Farmers Market in Library alley offered Fridays June through September.
- Improved technology management with dedicated team supporting Wi-Fi hotspots (funded by the Foundation) and new Chromebooks and Kindles (funded with ARPA).
- Offered new weekly teen STEM and LEGO building programs for youth.

- Began Friday night programs for families.
- Reorganized publicity with a new team that improved efficiency, teamwork, and quality of print and digital communications.
- Maintained excellent customer service by providing staff with safety and service training, an employee and volunteer recognition program, and improved communications about Library goals.
- Served as site for vaccinations, WIC supply distribution, community cooling and heating needs.

### Objectives 2023-2024

- Expand outreach to city parks, apartments, and additional schools and educational programs.
- Continue support of public and staff technology and create a technology replacement plan.
- Complete Drake Learning Center with flexible community meeting space, STEM lab and internal connection with Library.
- Increase youth and family program attendance and positive outcome measures.
- Repurpose café space with short-term display and storage solutions.
- Secure grants to support library programs, purchase books, and staff special projects.
- Perform succession planning and cross-training of full-time staff.
- Work with WCCLS on plans to reduce budget, evaluate funding and governance prior to new 2026 WCCLS Library levy.



## REVENUES

Approximately half of the Library operating budget is allocated from Washington County Cooperative Library Services (WCCLS). Several Library programs are funded through grants and other partnerships with the Friends of the Cornelius Library, the Cornelius Library Foundation, and business sponsors. Last year the Library received an increase of \$17,000 from WCCLS. Due to expected Washington County budget cuts, the WCCLS allocation in 2024 is projected to be the same as last year, \$574,000.

## EXPENDITURES

### Personnel Services

Salary and benefits account for 90% of Library expenses. The current level allows for a minimum of three staff to cover the 62 hours and 7 days each week the Library is open. A mix of professional, paraprofessional and part-time clerical staff provide support for the 70,000 visits and 120,000 check-outs provided to Cornelius and Washington County residents. Essential volunteers, interns and grant-funded staff provide significant staffing for programs and services.

### Materials and Services

Books, videos, and other items that check out account for approximately 60% of the Library materials and services budget and less than 5% of the entire Library budget. The remainder includes operational supplies and technology equipment.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 435,103	\$ 510,792	\$ 584,520	\$ 617,796	\$ 617,796	\$ 617,796
Hourly	\$ 97,873	\$ 130,905	\$ 121,713	\$ 154,021	\$ 154,021	\$ 154,021
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 225,901	\$ 271,542	\$ 346,271	\$ 361,762	\$ 361,762	\$ 361,762
<b>PERSONNEL SERVICES</b>	<b>\$ 758,878</b>	<b>\$ 913,239</b>	<b>\$ 1,052,504</b>	<b>\$ 1,133,579</b>	<b>\$ 1,133,579</b>	<b>\$ 1,133,579</b>
<i>Total Full Time Equivalent(FTE)</i>	<i>10.25</i>	<i>10.25</i>	<i>10.55</i>	<i>10.55</i>	<i>10.55</i>	<i>10.55</i>
Operational Supplies	\$ 27,822	\$ 24,719	\$ 26,119	\$ 24,947	\$ 24,947	\$ 24,947
Books & Videos	\$ 94,438	\$ 96,026	\$ 62,550	\$ 63,500	\$ 63,500	\$ 63,500
Equipment - O&M	\$ 7,510	\$ 8,450	\$ 6,280	\$ 15,752	\$ 15,752	\$ 15,752
Dues, Education, Training	\$ 1,450	\$ 4,224	\$ 1,900	\$ 2,180	\$ 2,180	\$ 2,180
Professional Services	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
Rentals/Leases	\$ 4,342	\$ 6,008	\$ 5,775	\$ 5,775	\$ 5,775	\$ 5,775
Reimbursable Expense	\$ 110	\$ 63	\$ 105	\$ 105	\$ 105	\$ 105
<b>MATERIALS AND SERVICES</b>	<b>\$ 135,698</b>	<b>\$ 139,490</b>	<b>\$ 102,729</b>	<b>\$ 112,259</b>	<b>\$ 112,259</b>	<b>\$ 112,259</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 894,576</b>	<b>\$ 1,052,729</b>	<b>\$ 1,155,233</b>	<b>\$ 1,245,838</b>	<b>\$ 1,245,838</b>	<b>\$ 1,245,838</b>

Note: Expenses related to operating the Library facility (utilities, insurance, janitorial, etc.) are not accounted for within the Library budget, but are included in the transfer from the General Fund to the Internal Services Fund.

<i>Performance Measurements</i>		Actual 2020-2021	Estimate 2021-2022	Forecast 2022-2023
<b>Product</b>	<b>Measure</b>			
Provide an enjoyable, easy to use, and inspiring environment	Library card registrations	5,454	6,386	7,200
	Visits to the library	28,296	69,386	75,000
	Meeting and study rooms users	78	1,733	2,000
Provide technology resources for the public	Sessions logged on public computers and Wi-Fi	13,760	32,778	18,000
Excite youth about reading	Summer Reading Program participation	1,152	1,560	1,750
Promote early literacy	Attendance at programs for children 0-11	1,660	1,652	1,800
Actively promote learning resources for students	Student visited at schools and other outreach sites	Not available	6,525	8,000
Provide a variety of cultural and community programs	Attendance at general interest and adult programs	2,054	1,196	500
Maintain high portion of Spanish language materials	Percent of collection in Spanish	21%	21%	19%
Provide varied and popular collections	total print, audio and video items	38,058	40,907	42,900
	Check-outs of print, audio, video, eBooks and digital content	65,943	120,739	130,000

Note: The decrease for 2020-2021 Performance Measures was largely due during pandemic closures and gradual restoration of services 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 serif font. The back shape is light blue and is partially obscured by the orange one.

# *Cornelius*

# Parks

## Mission Statement

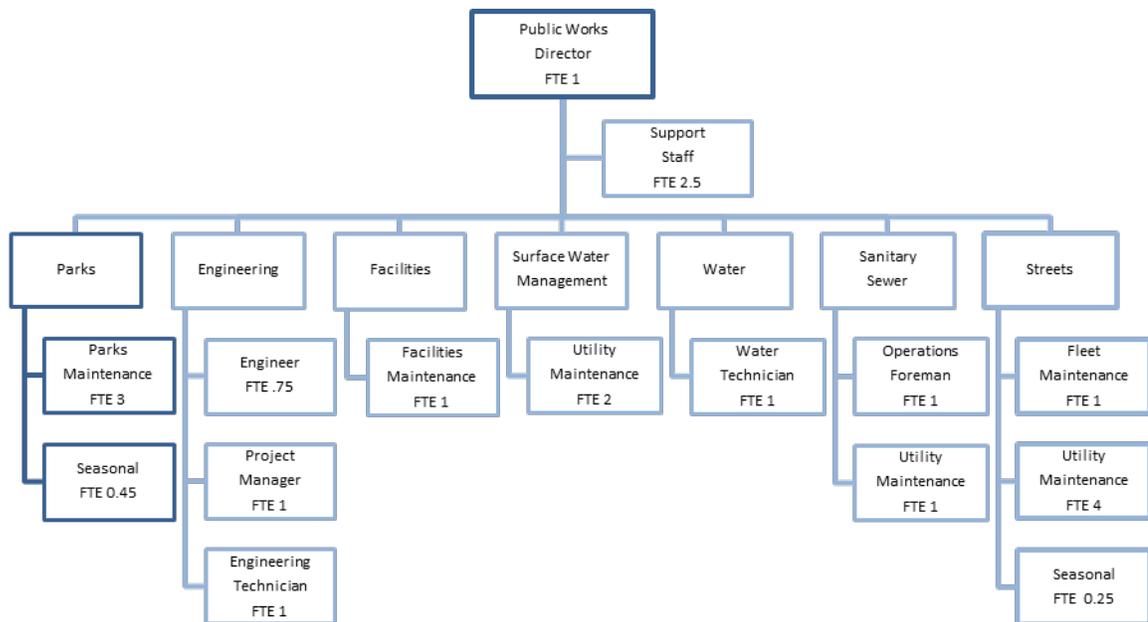
To provide safe, attractive, and enjoyable parks for the Cornelius community.

## Services Provided

The major categories of services provided are parks maintenance, parks development and coordinating recreation activities with community groups.

**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, facilitate the Parks Advisory Board and provide support to volunteer groups such as the Cornelius Boosters Club, SOLVE, and Take Care of Cornelius Day Clean-Up Committee. The Park Reservation Process is also managed by this division.

**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 inform and seek recommendations from the Parks Advisory Board.



## Accomplishments 2022-2023

- Designed and initiated permitting of the Laurel Woods Pedestrian causeway.
- Facilitated park reservations including soccer games, softball games, and many shelter activities, supported movies in the park, a Veterans Day Ceremony, and the Tree Lighting at Veterans Park.
- Maintained basic park maintenance at current levels.

- Completed the Tennis/Pickle ball Courts at Harleman Park.
- Installed two new wildlife viewfinders, along the Mariposa Trail.

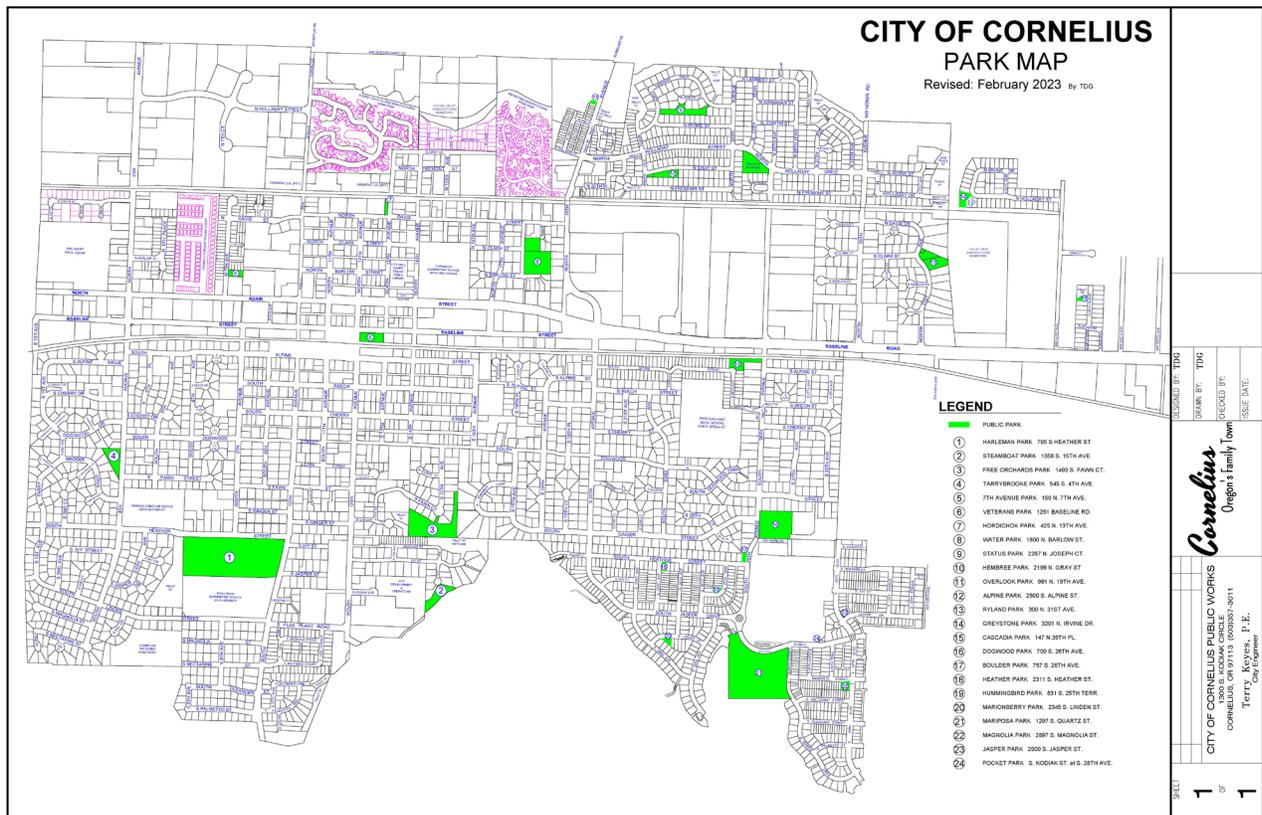
**Objectives 2023-2024**

- Maintain excellent parks.
- Continue support of off-leash improvements at Water Park.
- Complete permitting of the Laurel Woods pedestrian causeway and start construction.
- Start special turf rehab for better play at the Harleman Park and Mariposa Park soccer fields.



**Tennis/Pickleball Courts at Harleman Park**

**PARKS LOCATIONS**



## BUDGET NARRATIVE

General park maintenance was performed by three FTEs and one part-time summer hire. Weekly general maintenance includes mowing, edging, blowing-off sidewalks, and flowerbed maintenance. Park facility maintenance includes play equipment safety checks, restroom cleaning, painting, and garbage pick-up. Some equipment is shared with utility crews.

## REVENUE

Revenues for parks comes from the General Fund. Transfer of funds from the Parks SDC Fund pays 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 parks 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 basic maintenance.

### Capital Outlay

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

This year there is \$1,564,400 budgeted for capital projects and improvements in the parks.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 105,206	\$ 119,436	\$ 166,728	\$ 173,808	\$ 173,808	\$ 173,808
Hourly	\$ 6,577	\$ 6,768	\$ 17,498	\$ 18,198	\$ 18,198	\$ 18,198
Overtime	\$ 279	\$ 357	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000
Fringe Benefits	\$ 58,611	\$ 56,207	\$ 120,874	\$ 126,256	\$ 126,256	\$ 126,256
<b>PERSONNEL SERVICES</b>	<b>\$ 170,672</b>	<b>\$ 182,767</b>	<b>\$ 306,100</b>	<b>\$ 323,262</b>	<b>\$ 323,262</b>	<b>\$ 323,262</b>
<b>Total Full Time Equivalent(FTE)</b>	<b>2.45</b>	<b>2.45</b>	<b>3.45</b>	<b>3.45</b>	<b>3.45</b>	<b>3.45</b>
Operational Supplies	\$ 16,016	\$ 25,004	\$ 53,950	\$ 92,200	\$ 92,200	\$ 92,200
Equipment - O&M	\$ 12,683	\$ 16,913	\$ 24,550	\$ 24,550	\$ 24,550	\$ 24,550
Building - O&M	\$ 850	\$ 121	\$ 1,500	\$ 11,500	\$ 11,500	\$ 11,500
Utilities	\$ 52,762	\$ 82,894	\$ 96,000	\$ 110,000	\$ 110,000	\$ 110,000
Dues, Education, Training	\$ 543	\$ 804	\$ 1,000	\$ 1,250	\$ 1,250	\$ 1,250
Professional Services	\$ 8,470	\$ 9,258	\$ 9,800	\$ 27,800	\$ 27,800	\$ 27,800
Uniforms & Protective Gear	\$ 1,215	\$ 1,450	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
<b>MATERIALS AND SERVICES</b>	<b>\$ 92,538</b>	<b>\$ 136,445</b>	<b>\$ 188,300</b>	<b>\$ 269,300</b>	<b>\$ 269,300</b>	<b>\$ 269,300</b>
Building & Improvements - Oper	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Building & Imp- Parks Gen	\$ 154,611	\$ 175	\$ -	\$ -	\$ -	\$ -
Building & Imp- HarlemanPark	\$ -	\$ 14,349	\$ 500,000	\$ 21,000	\$ 21,000	\$ 21,000
Building & Imp- Natural Space	\$ 35,039	\$ 5,581	\$ 215,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Equipment - Operations	\$ 22,573	\$ -	\$ 66,000	\$ 38,400	\$ 38,400	\$ 38,400
<b>CAPITAL OUTLAY</b>	<b>\$ 212,222</b>	<b>\$ 20,105</b>	<b>\$ 786,000</b>	<b>\$ 1,564,400</b>	<b>\$ 1,564,400</b>	<b>\$ 1,564,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 475,433</b>	<b>\$ 339,317</b>	<b>\$ 1,280,400</b>	<b>\$ 2,156,962</b>	<b>\$ 2,156,962</b>	<b>\$ 2,156,962</b>

### Performance Measurements

Product	Measure	Actual 2021-2022	Estimate 2022-2023	Forecast 2023-2024
Maintain City Parks	Number of times parks are mowed/maintained	46	46	46
	Number of safety inspections performed at city parks	162	258	288
Increase awareness of City Parks	Number of parks use permits issued	226	227	247
	Number of athletic field permits issued	5	5	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 fiels 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.

## Services Provided

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

## Objectives 2023-2024

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.

### Capital Outlay

The FY2024 budget reflects expenditures for Capital, which will be funded with ARPA funds. The purchases anticipated are as follows:

- \$500,000 for a portion of a Fire Apparatus. \$400,000 is also budgeted within the Fire Department budget, for a total purchase price of \$900,000.
- \$150,000 for repairs and replacement of the Public Safety Elevator.
- \$130,000 for purchase of an Air Compressor.
- \$25,000 for a Turnout Washer & Dryer for the Fire Department.

### Transfers and Allocations

Allocations are made to the Internal Services 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 were 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.

Debt for the purchase of a Fire Apparatus was originally budgeted within the Fire Department budget. For FY2024 and future years it will now be reflected within the General Fund Debt Service. This will help to better account for overall General Fund Debt.

### 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 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
National Night Out	\$ 671	\$ 806	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Community Events	\$ 38,822	\$ 28,233	\$ 39,100	\$ 38,150	\$ 38,150	\$ 38,150
CARES Expenditure	\$ 289,201	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA Expenditures	\$ -	\$ 817,430	\$ 1,421,178	\$ 595,000	\$ 595,000	\$ 595,000
Foreclosure expense-Melli prop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>MATERIALS AND SERVICES</b>	<b>\$ 328,694</b>	<b>\$ 846,469</b>	<b>\$ 1,461,278</b>	<b>\$ 634,150</b>	<b>\$ 634,150</b>	<b>\$ 634,150</b>
APRA Building & Improve - Oper	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
ARPA Equipment - Operations	\$ -	\$ -	\$ 202,000	\$ 655,000	\$ 655,000	\$ 655,000
<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 352,000</b>	<b>\$ 805,000</b>	<b>\$ 805,000</b>	<b>\$ 805,000</b>
East Baseline LID - Principal	\$ 23,570	\$ 23,570	\$ -	\$ -	\$ -	\$ -
East Baseline LID - Interest	\$ 1,886	\$ 940	\$ -	\$ -	\$ -	\$ -
Library CHF Principal	\$ 418,896	\$ -	\$ -	\$ -	\$ -	\$ -
Library CHF Interest	\$ 28,501	\$ -	\$ -	\$ -	\$ -	\$ -
RFPD Capital - Principal	\$ -	\$ -	\$ -	\$ 23,325	\$ 23,325	\$ 23,325
July 2023   \$5,777						
October 2023   \$5,813						
January 2024   \$5,849						
April 2024   \$5,886						
RFPD Capital - Interest	\$ -	\$ -	\$ -	\$ 3,237	\$ 3,237	\$ 3,237
July 2023   \$ 864						
October 2023   \$ 827						
January 2024   \$ 791						
April 2024   \$ 755						
<b>DEBT SERVICE</b>	<b>\$ 472,853</b>	<b>\$ 24,510</b>	<b>\$ -</b>	<b>\$ 26,562</b>	<b>\$ 26,562</b>	<b>\$ 26,562</b>
Storm Fund Transfer	\$ 18,000	\$ 40,800	\$ 37,500	\$ 20,000	\$ 20,000	\$ 20,000
Street Fund Transfer	\$ 6,000	\$ 13,600	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,000
Bancroft Fund Transfer	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Exp-ISF Fund	\$ 538,949	\$ 791,689	\$ 820,459	\$ 934,081	\$ 934,081	\$ 934,081
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ 622,949</b>	<b>\$ 846,089</b>	<b>\$ 870,459</b>	<b>\$ 964,081</b>	<b>\$ 964,081</b>	<b>\$ 964,081</b>
Contingency*	\$ -	\$ -	\$ 3,544,320	\$ 2,832,395	\$ 2,832,395	\$ 2,832,395
<i>Building Upgrades</i>				\$ -	\$ -	\$ -
<i>Equipment Replacement</i>				\$ 58,464	\$ 58,464	\$ 58,464
<i>Vehicle Replacement</i>				\$ 530,621	\$ 530,621	\$ 530,621
<i>Unallocated Contingency</i>				\$ 2,243,310	\$ 2,243,310	\$ 2,243,310
Unappropriated	\$ 3,024,586	\$ 4,376,519	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,278,070</b>	<b>\$ 13,132,156</b>	<b>\$ 14,741,170</b>	<b>\$ 15,043,872</b>	<b>\$ 15,043,872</b>	<b>\$ 15,043,872</b>

\*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.

## Services Provided

The Internal Services 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.
- Financial management services for the City including cash and investment management, grant accounting, debt compliance, and insurance administration and budget.
- 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 2022-2023

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 were 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 2023-2024

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 626,113	\$ 377,615	\$ 370,827	\$ 188,956	\$ 188,956	\$ 188,956
Interest	\$ 3,351	\$ 2,044	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Lien Access Fees	\$ 24,930	\$ 13,995	\$ 16,200	\$ 15,000	\$ 15,000	\$ 15,000
Rural Fire	\$ 19,504	\$ 31,028	\$ 15,106	\$ 25,883	\$ 25,883	\$ 25,883
Local Grant - BUG	\$ 15,427	\$ 24,326	\$ 18,000	\$ 22,000	\$ 22,000	\$ 22,000
Reimbursements	\$ -	\$ 191	\$ -	\$ -	\$ -	\$ -
Rebates	\$ 14,561	\$ 16,019	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous	\$ 1,637	\$ 70	\$ -	\$ -	\$ -	\$ -
Allocated Revenue	\$ 1,541,183	\$ 1,978,899	\$ 2,171,027	\$ 2,409,280	\$ 2,409,280	\$ 2,409,280
<b>TOTAL REVENUES</b>	<b>\$ 2,246,706</b>	<b>\$ 2,444,187</b>	<b>\$ 2,613,560</b>	<b>\$ 2,683,519</b>	<b>\$ 2,683,519</b>	<b>\$ 2,683,519</b>

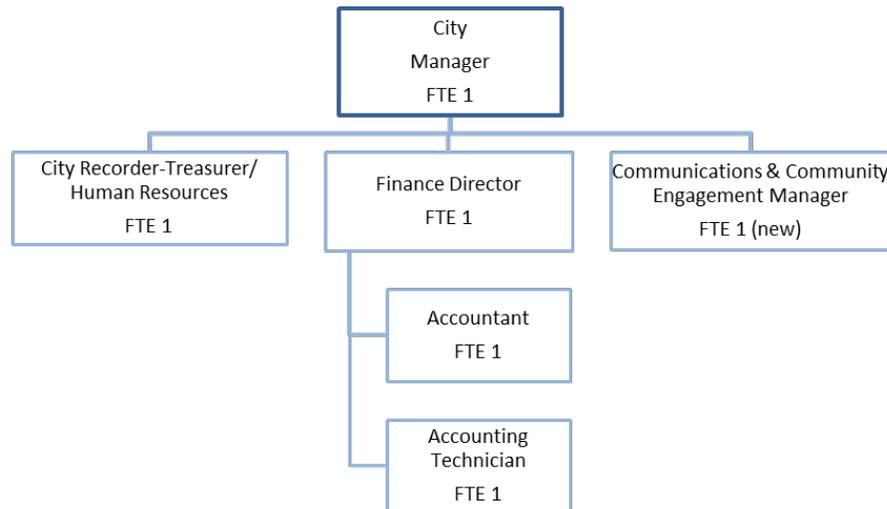
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*Cornelius*

# Administration

## Mission Statement

The mission of the department is to provide consistent, efficient, and professional leadership and administrative services to the Cornelius City Council, staff, and the members of the 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. A new Communications & Community Engagement Manager position was added for FY2024. 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.
- Facilitate establishment, tracking and achievement of City Council goals.
- Track and ensure that programs, policies and procedures meet community development and sustainability needs.
- Overs City elections.
- Manage City budget and finance, including annual budget, financial reports, general ledger maintenance, annual audit, cash and investment, grant management and accounting.
- Coordinate the City's current debt payments and debt compliance.
- City Manager serves as Budget Officer.
- Manage City payroll.
- Manage City utility billing (water, sewer, and storm water) and coordination with Public Works.

- Administer City insurance plans.
- Manage and maintain City records.
- Manage City contracts.
- Manage human resources.
- Provide customer relations.
- Manage City grants.
- Maintain and oversee the City Safety program.
- Facilitate cross-organizational coordination, intergovernmental relations, and legislative advocacy.
- Coordinate City municipal court services (contracted with City of Forest Grove).

### Accomplishments 2022-2023

- Maintained internal and community-facing City communications, including a bilingual paper newsletter, social and other media interface.
- Attended Finance Officers Group meetings, Oregon Local Budget Law training, and the annual Oregon Government Finance Officers Association conferences.
- Represented the City at local, regional and state local government associations.
- Completed 16th Annual Comprehensive Financial Report (ACFR). The Popular Annual Financial Report (PAFR) was furnished in English for the 12th year and Spanish for the 11th year.
- Received 16th consecutive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award, 15th Annual Comprehensive Financial Report award and 11th Popular Annual Financial Report award, making Cornelius one of only twelve municipalities in the state to hold all three awards for financial reporting.
- Directed and monitored organizational performance of City goals and objectives.
- Continued monitoring the Cornelius Municipal Court operations contracted with Forest Grove.
- Updated the 20-year Capital Improvement Program.
- Began to update and finalize the organizational Strategic Plan.
- Successfully recruited and hired a new City Manager.

### Objectives 2023-2024

With new City leadership, the Administration Department is focused on the update, adoption and implementation of the City's Strategic Plan and goals expressed by the City Council. Specific areas of focus will be:

- Internal and external communications and community engagement.

- Long term structure of the Fire Department and related services, and working toward adequate and stable Fire service funding.
- Onboard our new City Councilor and provide a program of orientation and refreshers for City Council.
- Strong performance in core department work areas and functions, including projections and actions to ensure long term fiscal health, with particular focus on the General Fund.
- Plan for staff succession and evolution.
- Employee class and compensation study.
- Advocate for Cornelius businesses and economic development, including land supply.
- Assess long term water supply options.
- Assess the City's emergency and resilience planning needs.
- Continue improvement in internal and external technology tools and resources.
- Submit Budget, Popular Annual Financial Report and the Annual Comprehensive Financial Report for GFOA Award.
- Update the City's Personnel Policies.
- Establish a communications and community engagement program.

## EXPENDITURES

### Personnel Services

Administration is in the Internal Services Fund comprised of 6 full-time employees including the City Manager, City Recorder-Treasurer, Finance Director, Accountant, and Accounting Technician. A new Communications and Community Engagement Manager position was added for FY2024 and will be funded through cost allocation from other departments.

### 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 vendors and financial advisors. Banking fees continue to increase as more payments are received electronically. Property and liability insurance are both anticipated to increase.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 497,235	\$ 511,673	\$ 537,780	\$ 648,384	\$ 648,384	\$ 648,384
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 222,906	\$ 239,294	\$ 261,598	\$ 349,304	\$ 349,304	\$ 349,304
<b>PERSONNEL SERVICES</b>	<b>\$ 720,141</b>	<b>\$ 750,967</b>	<b>\$ 799,378</b>	<b>\$ 997,688</b>	<b>\$ 997,688</b>	<b>\$ 997,688</b>
<i>Total Full Time Equivalent(FTE)</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>6.00</i>	<i>6.00</i>	<i>6.00</i>
Operational Supplies	\$ 23,063	\$ 27,846	\$ 24,000	\$ 96,000	\$ 96,000	\$ 96,000
Banking Fees	\$ 60,370	\$ 76,782	\$ 87,600	\$ 105,840	\$ 105,840	\$ 105,840
Equipment - O&M	\$ 754	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Dues, Education, Training	\$ 11,803	\$ 18,039	\$ 36,776	\$ 38,217	\$ 38,217	\$ 38,217
Insurance	\$ 128,543	\$ 139,091	\$ 169,000	\$ 179,000	\$ 179,000	\$ 179,000
Professional Services	\$ 167,963	\$ 183,870	\$ 223,000	\$ 193,250	\$ 193,250	\$ 193,250
Rentals/Leases	\$ 7,341	\$ 12,170	\$ 12,280	\$ 12,280	\$ 12,280	\$ 12,280
Advertising	\$ 31,326	\$ 40,571	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500
<b>MATERIALS AND SERVICES</b>	<b>\$ 431,164</b>	<b>\$ 498,368</b>	<b>\$ 594,656</b>	<b>\$ 666,587</b>	<b>\$ 666,587</b>	<b>\$ 666,587</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,151,305</b>	<b>\$ 1,249,336</b>	<b>\$ 1,394,034</b>	<b>\$ 1,664,275</b>	<b>\$ 1,664,275</b>	<b>\$ 1,664,275</b>

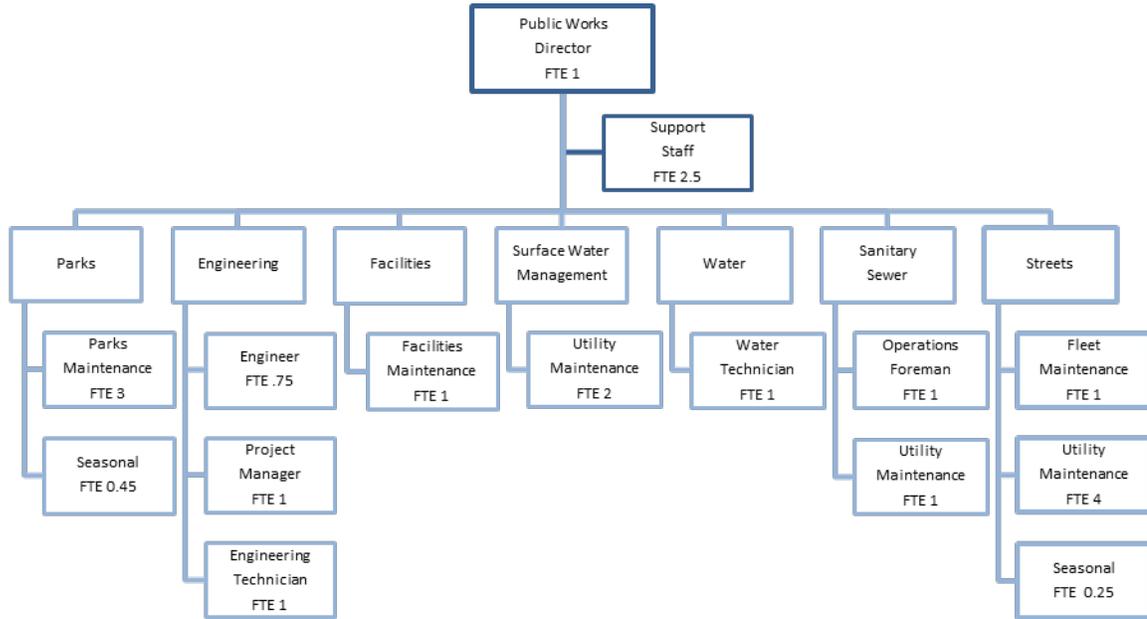
### Performance Measurements

Administration/Finance				
Strategy	Measure	Actual 2021-2022	Estimate 2022-2023	Forecast 2023-2024
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 2021-2022	Estimate 2022-2023	Forecast 2023-2024
Minimize work related accidents and maintain an excellent safety record	Number of time loss days due to work related injury	16	54	0

# Support Services-Public Works

## Mission Statement

The mission of Support Services is to provide consistent, efficient, and professional leadership and administrative services for the Public Works Department and City staff.



## Services Provided

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

## EXPENDITURES

### Personnel Services

Support Services is comprised of 1.5 full-time Support Specialists and one full-time Permit Specialist. Funds for this division 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 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 184,596	\$ 176,028	\$ 181,830	\$ 175,566	\$ 175,566	\$ 175,566
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 68,779	\$ 64,907	\$ 84,305	\$ 79,194	\$ 79,194	\$ 79,194
<b>PERSONNEL SERVICES</b>	<b>\$ 253,375</b>	<b>\$ 240,935</b>	<b>\$ 266,135</b>	<b>\$ 254,760</b>	<b>\$ 254,760</b>	<b>\$ 254,760</b>
<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>
<b>TOTAL EXPENDITURES</b>	<b>\$ 253,375</b>	<b>\$ 240,935</b>	<b>\$ 266,135</b>	<b>\$ 254,760</b>	<b>\$ 254,760</b>	<b>\$ 254,760</b>

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# Information Technology

## Mission Statement

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

## Services Provided

Information Technology provides effective technology support for audio/visual, computer, multimedia, voice, video, and web-based applications and services to all City Departments. Most services in this Division are contracted out.

## Accomplishments 2022-2023

- Continued KnowBe4 anti-phishing and security training.
- Began transition to Windows 11 (8 machines as of 3/2023).
- Zero unplanned server downtime.
- Continued monitoring and maintaining all City servers and PC's.
- Moved ArcGIS PC to physical PC to improve performance and move to Windows 11.
- Upgraded several users MS Office to Office 2019 (from 2013 and 2016).
- Began transition of network files from inside the Cornelius network (H: S: and R: drives) to SharePoint/OneDrive.
- Implemented cloud-based backup (Dropsuite) for email and files moving to the cloud. This will replace the Barracuda cloud backups currently in use.
- Improved troubleshooting of web pages blocked by the web filters – this allows us to accurately allow “known good” websites instead of completely turning off the web filtering for short periods.

## Objectives 2023-2024

- Move to non-expiring passwords and 2-factor authentication for .GOV accounts.
- Complete move shared files from inside the network to SharePoint.
- Continue migration to Windows 11.
- 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 City internet performance.

## 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 planned purchases for FY2024 include:

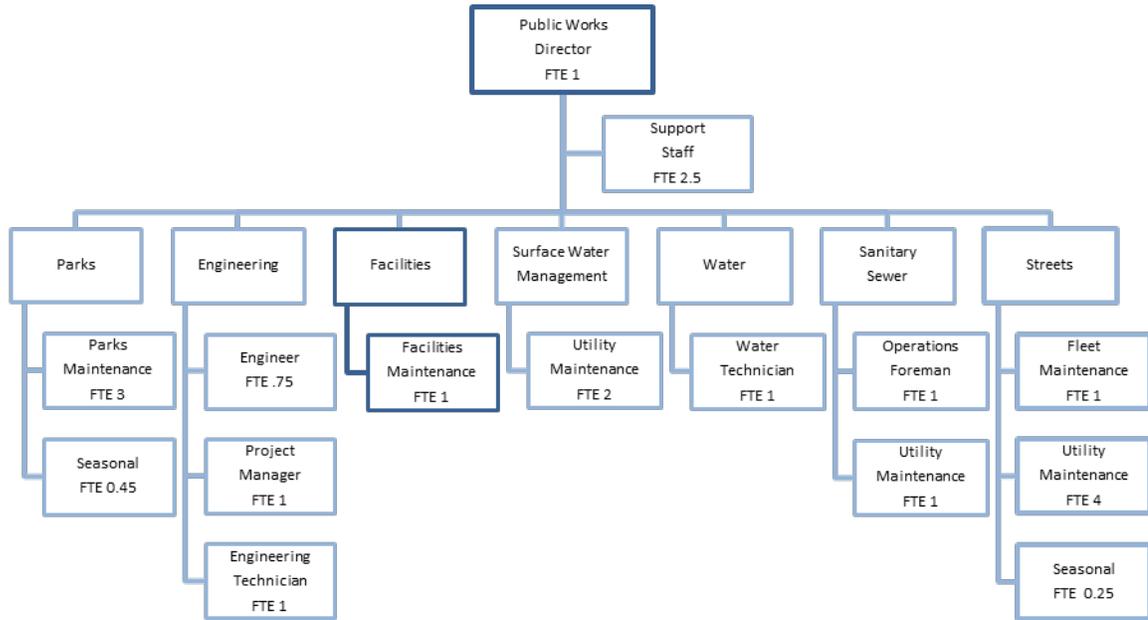
PCs	\$4,800	Replacement PCs for outdated systems (4 PCs)
Server upgrades	\$2,500	Replace network gear
Server hardware/software	\$4,000	Allows for updated hardware, software and renewals on all city servers and PCs as necessary

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Equipment - O&M	\$ 9,715	\$ 9,925	\$ 11,300	\$ 11,300	\$ 11,300	\$ 11,300
Professional Services	\$ 48,498	\$ 39,476	\$ 55,700	\$ 56,200	\$ 56,200	\$ 56,200
<b>MATERIALS AND SERVICES</b>	<b>\$ 58,214</b>	<b>\$ 49,401</b>	<b>\$ 67,000</b>	<b>\$ 67,500</b>	<b>\$ 67,500</b>	<b>\$ 67,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 58,214</b>	<b>\$ 49,401</b>	<b>\$ 67,000</b>	<b>\$ 67,500</b>	<b>\$ 67,500</b>	<b>\$ 67,500</b>

# Facilities

## Mission Statement

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



## Services Provided

Our 2023-2024 budget will cover basic maintenance of Cornelius building facilities.

## Accomplishments 2022-2023

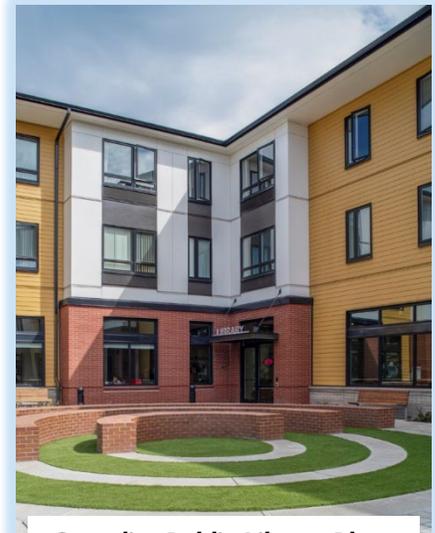
In addition to ongoing maintenance, projects included the following:

- Continued use of contracted janitorial services.
- Conducted regular preventative maintenance.
- Replaced major components of the failing HVAC system at the Kodiak facility.
- Replaced the fluorescent lighting at the Public Works building with LED fixtures.
- Installed a Modernization unit at the Public Safety Elevator.

### Objectives 2023-2024

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

- Continue to keep facilities up to date and safe for employees and members of our community.
- Replace the siding, roof and windows at the Civic Center (City Hall).



**Cornelius Public Library Plaza**

## 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 Division.

## 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. 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 projects 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 2023-2024:

- \$210,000 for siding, windows and new roof at the Civic Center.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 51,878	\$ 53,239	\$ 58,632	\$ 62,796	\$ 62,796	\$ 62,796
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 242	\$ 227	\$ 1,650	\$ 1,700	\$ 1,700	\$ 1,700
Fringe Benefits	\$ 19,727	\$ 22,747	\$ 24,837	\$ 29,409	\$ 29,409	\$ 29,409
<b>PERSONNEL SERVICES</b>	<b>\$ 71,847</b>	<b>\$ 76,213</b>	<b>\$ 85,119</b>	<b>\$ 93,905</b>	<b>\$ 93,905</b>	<b>\$ 93,905</b>
<b>Total Full Time Equivalent(FTE)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Operational Supplies	\$ 1,064	\$ 892	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Equipment - O&M	\$ 25,924	\$ 3,584	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Building - O&M (Civic Center)	\$ 18,296	\$ 17,256	\$ 36,530	\$ 23,030	\$ 23,030	\$ 23,030
Building - O&M (Public Safety)	\$ 45,996	\$ 52,960	\$ 48,200	\$ 33,700	\$ 33,700	\$ 33,700
Building - O&M (Kodiak Circle)	\$ 34,972	\$ 39,652	\$ 51,460	\$ 37,460	\$ 37,460	\$ 37,460
Building - O&M (Council Bldg)	\$ -	\$ 160	\$ -	\$ -	\$ -	\$ -
Building - O&M (Library)	\$ 57,817	\$ 67,036	\$ 62,850	\$ 62,850	\$ 62,850	\$ 62,850
Utilities (Civic Center)	\$ 21,368	\$ 22,798	\$ 24,240	\$ 26,100	\$ 26,100	\$ 26,100
Utilities (Public Safety)	\$ 43,041	\$ 52,165	\$ 55,800	\$ 56,100	\$ 56,100	\$ 56,100
Utilities (Kodiak Circle)	\$ 53,675	\$ 59,829	\$ 61,200	\$ 68,500	\$ 68,500	\$ 68,500
Utilities (Library)	\$ 27,004	\$ 36,348	\$ 35,160	\$ 37,000	\$ 37,000	\$ 37,000
Dues, Education, Training	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
Professional Services	\$ 3,547	\$ -	\$ 2,000	\$ 2,800	\$ 2,800	\$ 2,800
Uniforms & Protective Gear	\$ 222	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
<b>MATERIALS AND SERVICES</b>	<b>\$ 332,925</b>	<b>\$ 352,679</b>	<b>\$ 398,740</b>	<b>\$ 368,840</b>	<b>\$ 368,840</b>	<b>\$ 368,840</b>
Building & Improv(Civic Center)	\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000	\$ 210,000
Building & Imp(Public Safety)	\$ -	\$ 86,309	\$ 150,000	\$ -	\$ -	\$ -
Building & Improv(Kodiak)	\$ -	\$ 17,077	\$ 127,500	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 103,385</b>	<b>\$ 277,500</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>
<b>TOAL EXPENDITURES</b>	<b>\$ 404,772</b>	<b>\$ 532,277</b>	<b>\$ 761,359</b>	<b>\$ 672,745</b>	<b>\$ 672,745</b>	<b>\$ 672,745</b>

<b>Performance Measurements</b>		<b>Actual</b>	<b>Estimate</b>	<b>Forecast</b>
<b>Product</b>	<b>Measure</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
Maintain safety in City Buildings	Number of safety inspection items corrected by Facilities	6	4	5
Maintenance of City Buildings	Total square footage maintained by Facilities staff	65,400 sq ft	65,400 sq ft	65,400 sq ft
<b>Performance Measurements Outcome Explanation</b>				
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.				

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# 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.

## Services 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 2023-2024

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 section and some funding for employee recognition.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Dues, Education, Training	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Employee Recognition	\$ 1,425	\$ 1,412	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
<b>MATERIALS AND SERVICES</b>	<b>\$ 1,425</b>	<b>\$ 1,412</b>	<b>\$ 3,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
Contingency*	\$ -	\$ -	\$ 122,032	\$ 20,239	\$ 20,239	\$ 20,239
<i>Vehicle Replacement</i>				\$ 20,239	\$ 20,239	\$ 20,239
<i>Unallocated Contingency</i>				\$ -	\$ -	\$ -
Unappropriated	\$ 377,615	\$ 370,827	\$ -	\$ -	\$ -	\$ -
<b>TOAL EXPENDITURES</b>	<b>\$ 2,246,706</b>	<b>\$ 2,444,187</b>	<b>\$ 2,613,560</b>	<b>\$ 2,683,519</b>	<b>\$ 2,683,519</b>	<b>\$ 2,683,519</b>

\*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.

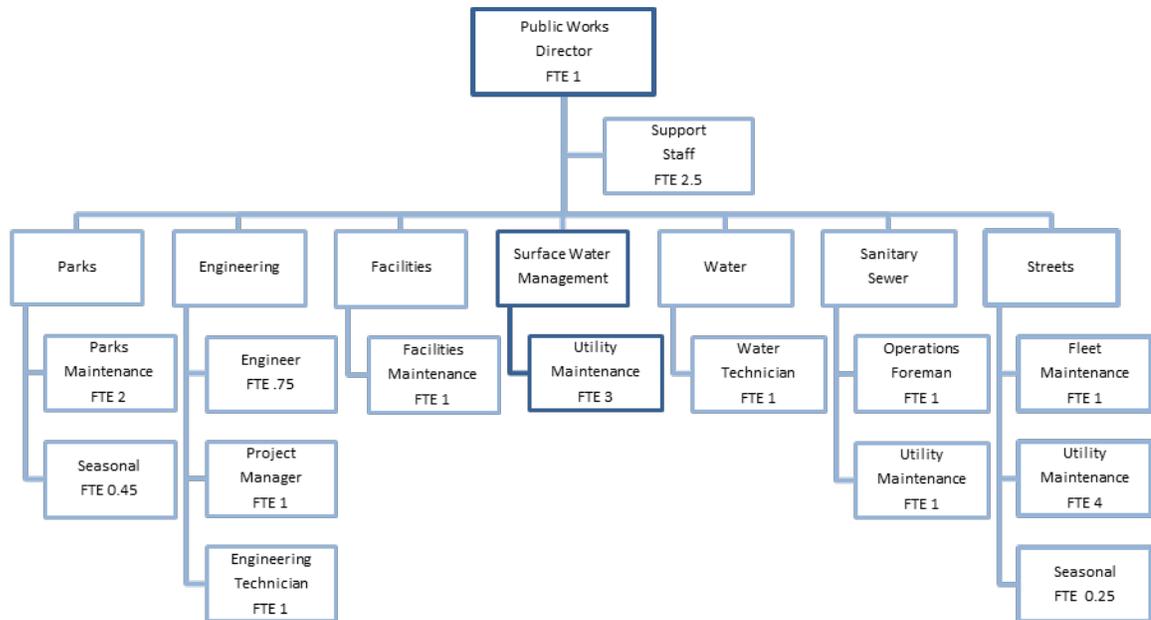
A stylized banner graphic consisting of two overlapping trapezoidal shapes. The front shape is orange and contains the name 'Cornelius' in white, italicized serif font. The back shape is light blue and is partially obscured by the orange one.

*Cornelius*

# Surface Water Management

## Mission Statement

To provide 24-hour storm water drainage, water quality, and surface water management services for the approximate 2.4 square miles of the City of Cornelius, through the revenues of the Surface Water Management Fund.



## Services 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 properties from flooding and streams from pollution. The City provides most services with some assistance from Clean Water Services (CWS), the regional surface water management agency.

The major categories of services provided through this fund include: development engineering, 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 storm water facilities and work with owners to ensure they are adequately maintained in accordance with the MS-4 state permit.

**Operations and Maintenance:**

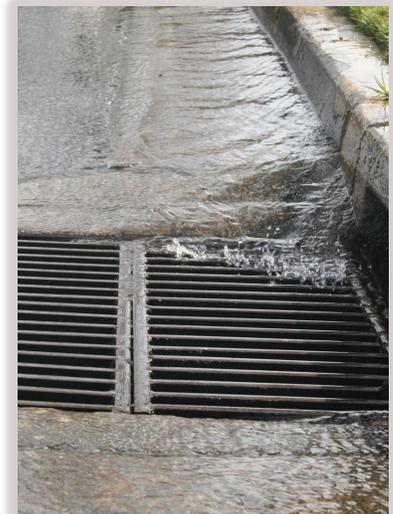
Cleaning all surface water drainage catch basins each year, cleaning all of the mainlines every 6 years, televising 100% of the mainlines every 8 years, providing drainage ditch vegetation control, maintaining street gutters as needed, and cleaning inlets and outlets before and after every major storm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

**Accomplishments 2022-2023**

- Cleaned 100% (1,160) of catch basins.
- Cleaned & Televised 15% of storm drain mainline.
- Maintained water quality facilities, monitored all catch basins, & open areas for West Nile Virus.
- Reviewed engineering design and inspected all development projects to ensure adherence to City Public Works Standards and CWS Design and Construction Standards.
- Continued inspection program and public education for owners of private surface water facilities.
- 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.
- Installed one new manhole, replacing an outdated, non-functional junction box.

**Objectives 2023-2024**

- Clean 100% of catch basins.
- Clean 15% of the Storm Conveyance system.
- Televising 15% of storm drain mainline system.



**Catch Basin/Storm Drain**

- Review engineering design and inspect all development projects to ensure adherence to regional Design and Construction Standards.
- Issue Service Provider letters for projects not impacting sensitive areas within the City.
- Inspect at least 25% of the private storm water quality facilities in the City and continue to implement a program to bring substandard private facilities up to standards.
- Service all City-owned water quality facilities a minimum of 6 times this year.
- Televis 100% of the storm water conveyance system that was recently added with new development.

## BUDGET NARRATIVE

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 1,065,516	\$ 1,226,610	\$ 1,693,292	\$ 1,935,045	\$ 1,935,045	\$ 1,935,045
Interest	\$ 7,460	\$ 6,837	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000
Surface Water Management	\$ 1,108,948	\$ 1,207,726	\$ 1,267,650	\$ 1,268,126	\$ 1,268,126	\$ 1,268,126
Gain on Sale of Assets	\$ -	\$ 1,291	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 18,000	\$ 40,800	\$ 37,500	\$ 20,000	\$ 20,000	\$ 20,000
Allocated Revenue	\$ 57,242	\$ 58,909	\$ 51,595	\$ 49,614	\$ 49,614	\$ 49,614
<b>TOTAL REVENUES</b>	<b>\$ 2,257,166</b>	<b>\$ 2,542,173</b>	<b>\$ 3,056,037</b>	<b>\$ 3,287,785</b>	<b>\$ 3,287,785</b>	<b>\$ 3,287,785</b>

## EXPENDITURES

### Materials and Services

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

### Capital Outlay

The replacement of a sewer cleaner combo truck and replacement of a sewer video truck are anticipated in the FY2024 budget, along with the purchase of some equipment. Some of the capital costs are split between multiple funds.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 127,629	\$ 79,096	\$ 118,925	\$ 116,933	\$ 116,933	\$ 116,933
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 1,896	\$ 1,724	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000
Fringe Benefits	\$ 79,656	\$ 42,513	\$ 81,452	\$ 75,523	\$ 75,523	\$ 75,523
<b>PERSONNEL SERVICES</b>	<b>\$ 209,181</b>	<b>\$ 123,333</b>	<b>\$ 206,377</b>	<b>\$ 199,456</b>	<b>\$ 199,456</b>	<b>\$ 199,456</b>
<b>Total Full Time Equivalent(FTE)</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Operational Supplies	\$ 25,974	\$ 23,430	\$ 25,300	\$ 27,300	\$ 27,300	\$ 27,300
Equipment - O&M	\$ 39,487	\$ 38,005	\$ 120,200	\$ 105,000	\$ 105,000	\$ 105,000
Dues, Education, Training	\$ 1,127	\$ 210	\$ 8,500	\$ 7,250	\$ 7,250	\$ 7,250
Professional Services	\$ 6,927	\$ 22,118	\$ 29,875	\$ 30,800	\$ 30,800	\$ 30,800
Uniforms & Protective Gear	\$ 1,281	\$ 976	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550
Intergovernmental Services	\$ 173,296	\$ 195,295	\$ 221,000	\$ 225,331	\$ 225,331	\$ 225,331
In Lieu Franchise to GF	\$ 54,960	\$ 60,931	\$ 63,383	\$ 63,406	\$ 63,406	\$ 63,406
<b>MATERIALS AND SERVICES</b>	<b>\$ 303,050</b>	<b>\$ 340,965</b>	<b>\$ 469,808</b>	<b>\$ 460,637</b>	<b>\$ 460,637</b>	<b>\$ 460,637</b>
Building & Improvements - Oper	\$ 96,098	\$ 109	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment - Operations	\$ 25,071	\$ -	\$ 290,800	\$ 382,400	\$ 382,400	\$ 382,400
<b>CAPITAL OUTLAY</b>	<b>\$ 121,169</b>	<b>\$ 109</b>	<b>\$ 295,800</b>	<b>\$ 387,400</b>	<b>\$ 387,400</b>	<b>\$ 387,400</b>
Allocated Exp-General Fund	\$ 58,335	\$ 60,809	\$ 61,825	\$ 66,362	\$ 66,362	\$ 66,362
Allocated Exp-ISF Fund	\$ 265,760	\$ 316,197	\$ 357,181	\$ 389,465	\$ 389,465	\$ 389,465
Allocated Exp-Utility Funds	\$ 73,060	\$ 96,900	\$ 97,186	\$ 122,927	\$ 122,927	\$ 122,927
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ 397,155</b>	<b>\$ 473,906</b>	<b>\$ 516,192</b>	<b>\$ 578,754</b>	<b>\$ 578,754</b>	<b>\$ 578,754</b>
Contingency*	\$ -	\$ -	\$ 1,567,860	\$ 1,661,538	\$ 1,661,538	\$ 1,661,538
<i>Equipment Replacement</i>				\$ 71,744	\$ 71,744	\$ 71,744
<i>Vehicle Replacement</i>				\$ 63,246	\$ 63,246	\$ 63,246
<i>Unallocated Contingency</i>				\$ 1,526,548	\$ 1,526,548	\$ 1,526,548
Unappropriated	\$ 1,226,610	\$ 1,603,860	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,257,166</b>	<b>\$ 2,542,173</b>	<b>\$ 3,056,037</b>	<b>\$ 3,287,785</b>	<b>\$ 3,287,785</b>	<b>\$ 3,287,785</b>

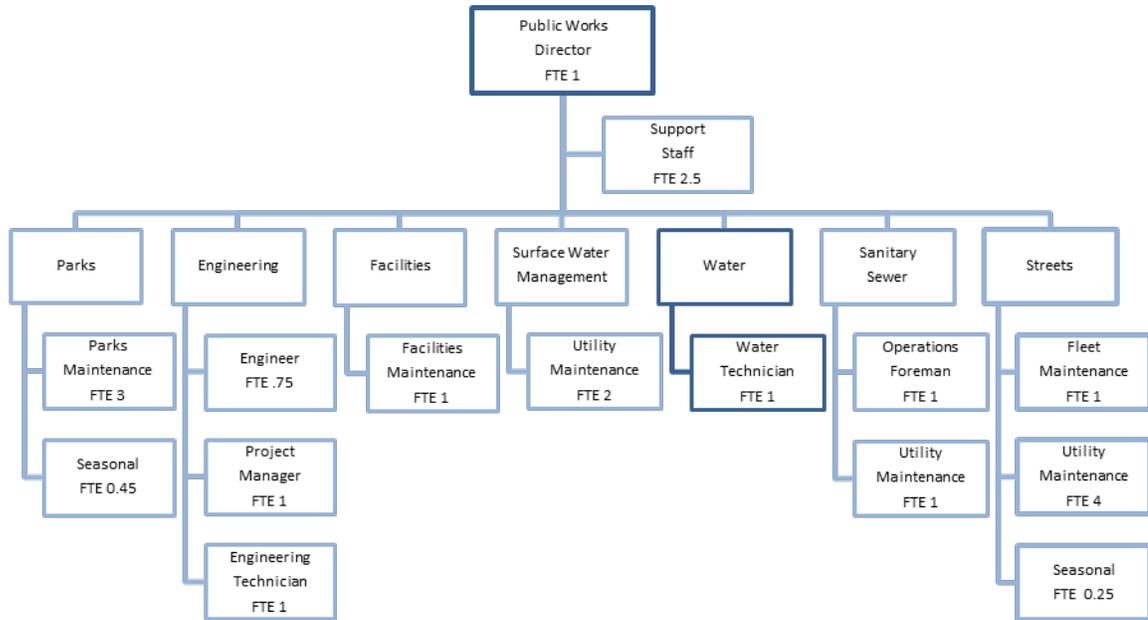
\*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

<b>Performance Measurements</b>		Actual	Estimate	Forecast
Strategy	Measure	2021-2022	2022-2023	2023-2024
Clean, televise and inspect storm water conveyance system components	Number of catch basins	1,241	1,241	1,300
	Number of linear feet cleaned	25,747	28,900	29,800
	Percentage of system cleaned	15%	16%	17%
	Number of linear feet televised	38,237	25,350	28,000
	Percentage of system televised	22%	14%	16%
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.



## Services Provided

The major categories of services provided include 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 the 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 water capital improvement program (CIP) projects.
- 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, 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, maintenance records, and tests and calibration of all large meters once a year.



**Water Technician collecting a water sample for testing.**

### **Accomplishments 2022-2023**

- Continued leak detection surveys and repaired identified leaks.
- Met or exceeded all State required water quality testing and reporting mandates, which include lead/copper testing, Halo acetic acids (HAA) and Trihalomethanes (THM) monitoring and regular/weekly chlorine residual and bacteria sampling.
- Reviewed engineering design and inspected all development projects to ensure adherence to City's engineering and construction standards.
- Continued to monitor unaccounted water loss and maintain a water loss target of 10% or less.
- Continued to monitor and update to the SCADA (Supervisory Control and Data Acquisition) system to maintain security of the City's water infrastructure.
- Completed design, bid, and awarded contract for replacement of the Booster Station at Water Park.
- Completed Phase 4 (Alpine and 12<sup>th</sup> Ave) of the City's Water Main Replacement Program designed to replace corroded steel water mains with PVC pipes, thereby reducing water loss.
- Flow tested all fire hydrants.
- Injected an additional 35 million gallons of water to the existing 32 million gallons in the ASR during winter months; extracted over 35 million gallons in the summer.

### Objectives 2023-2024

- Review engineering design and inspect all development projects to ensure adherence to City Public Works Design Standards.
- Flow-test all fire hydrants.
- Continue regular leak detection survey of the water system to reduce water loss due to aging water infrastructure.
- Start construction of new Booster Station at Water Park.
- Construct new major water main along S. 29<sup>th</sup> Blvd. connecting the Laurel Woods development with the City's system along Baseline.
- Design Phase 5 of the City's Water Main Replacement Program.

### BUDGET NARRATIVE

The principal focus will be on routine maintenance and necessary development infrastructure to ensure the highest water quality standards are met.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 5,179,042	\$ 2,810,609	\$ 2,871,858	\$ 3,557,411	\$ 3,557,411	\$ 3,557,411
Interest	\$ 36,526	\$ 16,856	\$ 24,000	\$ 30,000	\$ 30,000	\$ 30,000
System Development Fees	\$ 2,414,953	\$ 1,582,377	\$ 1,087,265	\$ 269,054	\$ 269,054	\$ 269,054
Public Works Permits	\$ 208,648	\$ 163,506	\$ 277,325	\$ 351,220	\$ 351,220	\$ 351,220
Water	\$ 2,717,038	\$ 2,914,841	\$ 3,300,000	\$ 3,360,000	\$ 3,360,000	\$ 3,360,000
Late Fees	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Connection Fees	\$ 12,975	\$ 40,000	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500
Meter Fees	\$ 189,600	\$ 121,500	\$ 77,500	\$ 18,650	\$ 18,650	\$ 18,650
Reimbursements	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ 204	\$ -	\$ -	\$ -	\$ -
Gain on Sale of Assets	\$ -	\$ 1,291	\$ -	\$ -	\$ -	\$ -
Fixed Asset - Water Fund Trans	\$ -	\$ 104,155	\$ 855,540	\$ 1,012,500	\$ 1,012,500	\$ 1,012,500
<b>TOTAL REVENUES</b>	<b>\$ 10,759,081</b>	<b>\$ 7,755,339</b>	<b>\$ 8,584,988</b>	<b>\$ 8,690,335</b>	<b>\$ 8,690,335</b>	<b>\$ 8,690,335</b>

### EXPENDITURES

#### Materials and Services

Continued price increases for items such as fuel, pipe, and other related materials could drive up operational costs. 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, as well as a new water main on the new S 29<sup>th</sup> Blvd..

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 65,654	\$ 70,355	\$ 75,101	\$ 65,321	\$ 65,321	\$ 65,321
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 1,075	\$ 3,002	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000
Fringe Benefits	\$ 34,185	\$ 37,423	\$ 40,674	\$ 48,588	\$ 48,588	\$ 48,588
<b>PERSONNEL SERVICES</b>	<b>\$ 100,914</b>	<b>\$ 110,780</b>	<b>\$ 121,775</b>	<b>\$ 120,909</b>	<b>\$ 120,909</b>	<b>\$ 120,909</b>
<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	\$ 174,637	\$ 131,324	\$ 137,800	\$ 140,500	\$ 140,500	\$ 140,500
Equipment - O&M	\$ 26,805	\$ 39,009	\$ 55,000	\$ 40,800	\$ 40,800	\$ 40,800
Dues, Education, Training	\$ 7,745	\$ 13,476	\$ 14,700	\$ 13,450	\$ 13,450	\$ 13,450
Professional Services	\$ 385,823	\$ 240,521	\$ 272,625	\$ 299,550	\$ 299,550	\$ 299,550
Uniforms & Protective Gear	\$ 1,879	\$ 1,280	\$ 775	\$ 775	\$ 775	\$ 775
Intergovernmental Services	\$ 3,301,030	\$ 2,458,011	\$ 1,987,265	\$ 1,229,054	\$ 1,229,054	\$ 1,229,054
InLieu Franchise to GF	\$ 130,962	\$ 152,268	\$ 165,000	\$ 168,000	\$ 168,000	\$ 168,000
Utility Rebates & Incentives	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<b>MATERIALS AND SERVICES</b>	<b>\$ 4,028,880</b>	<b>\$ 3,035,887</b>	<b>\$ 2,635,165</b>	<b>\$ 1,894,129</b>	<b>\$ 1,894,129</b>	<b>\$ 1,894,129</b>
Building & Improvements - Oper	\$ 2,954,051	\$ 216,617	\$ 774,080	\$ 2,005,000	\$ 2,005,000	\$ 2,005,000
Bldg& Improv-Waterline Replace	\$ 20,000	\$ 604,340	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Equipment - Operations	\$ 25,071	\$ -	\$ 10,800	\$ 7,400	\$ 7,400	\$ 7,400
Land	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>	<b>\$ 2,999,122</b>	<b>\$ 820,957</b>	<b>\$ 984,880</b>	<b>\$ 2,037,400</b>	<b>\$ 2,037,400</b>	<b>\$ 2,037,400</b>
ASR - Principal	\$ 75,481	\$ 77,746	\$ 80,079	\$ 82,481	\$ 82,481	\$ 82,481
December 2023   \$82,481						
ASR - Interest	\$ 60,846	\$ 58,582	\$ 56,250	\$ 53,848	\$ 53,848	\$ 53,848
December 2023   \$53,848						
<b>DEBT SERVICE</b>	<b>\$ 136,327</b>	<b>\$ 136,327</b>	<b>\$ 136,329</b>	<b>\$ 136,329</b>	<b>\$ 136,329</b>	<b>\$ 136,329</b>
Allocated Exp-General Fund	\$ 116,114	\$ 120,957	\$ 122,485	\$ 131,372	\$ 131,372	\$ 131,372
Allocated Exp-ISF Fund	\$ 333,338	\$ 394,393	\$ 439,277	\$ 478,390	\$ 478,390	\$ 478,390
Allocated Exp-Utility Funds	\$ 233,780	\$ 264,180	\$ 254,513	\$ 274,586	\$ 274,586	\$ 274,586
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ 683,232</b>	<b>\$ 779,530</b>	<b>\$ 816,275</b>	<b>\$ 884,348</b>	<b>\$ 884,348</b>	<b>\$ 884,348</b>
Contingency*	\$ -	\$ -	\$ 3,890,564	\$ 3,617,220	\$ 3,617,220	\$ 3,617,220
<i>Building/Utility Upgrades</i>				\$ 466,667	\$ 466,667	\$ 466,667
<i>Equipment Replacement</i>				\$ 66,680	\$ 66,680	\$ 66,680
<i>Vehicle Replacement</i>				\$ 326,476	\$ 326,476	\$ 326,476
<i>Unallocated Contingency</i>				\$ 2,757,397	\$ 2,757,397	\$ 2,757,397
Unappropriated	\$ 2,810,605	\$ 2,871,858	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,759,081</b>	<b>\$ 7,755,339</b>	<b>\$ 8,584,988</b>	<b>\$ 8,690,335</b>	<b>\$ 8,690,335</b>	<b>\$ 8,690,335</b>

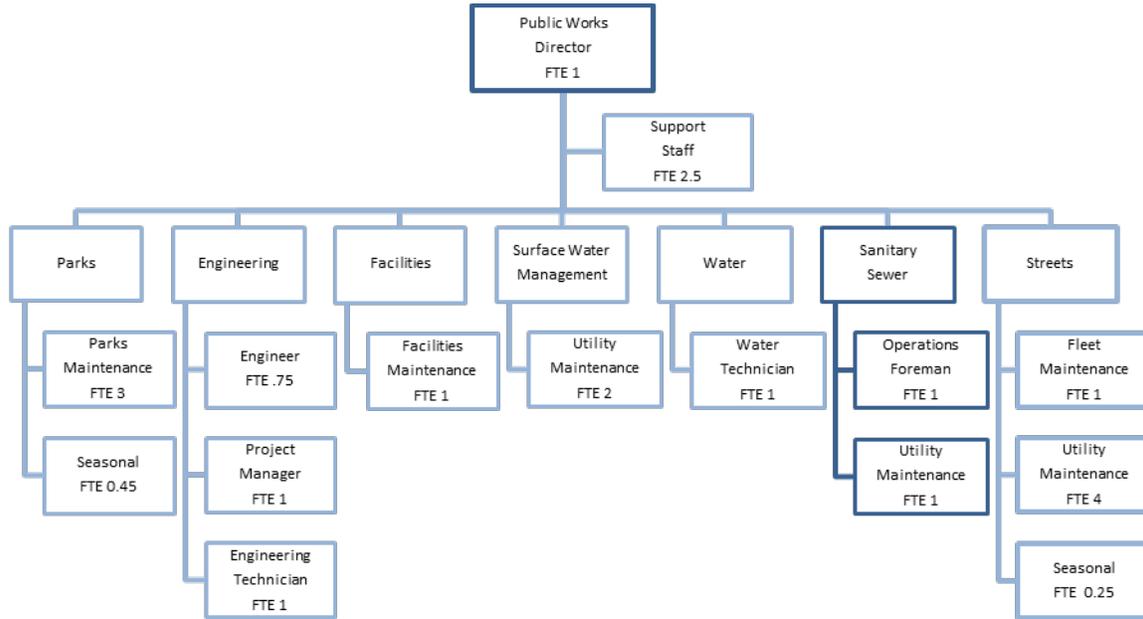
\*Contingency includes funding for future Capital Improvement Projects (CIP). Those items are outlined above, and more details are located in the CIP section of the budget document.

<b>Performance Measurements</b>		Actual	Estimate	Forecast
Strategy	Measure	2021-2022	2022-2023	2023-2024
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	23	16	15
	Number of water leak repairs	11	10	10
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).



## Services Provided

The major categories of services provided include 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 (SDCs).
- Inspection of sanitary sewer construction.
- Locate service of sanitary sewer lines for 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, and checks 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 the system and developing scopes 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 capital improvement program (CIP) for sanitary sewer projects.
- Providing annual and monthly reports to CWS demonstrating compliance with the Cornelius/CWS Intergovernmental Agreement (IGA).
- Assisting the Public Works Director in evaluating and implementing new maintenance technologies.

**Accomplishments 2022-2023**

- Cleaned 24% of sanitary sewer system.
- Televised 4% of sanitary sewer system.
- Reviewed engineering design and inspected all development projects to ensure adherence to City and regional engineering and construction standards.
- 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.
- No Sanitary Sewer Overflows,
- Replaced a sanitary sewer mainline on N Davis St, west of 14<sup>th</sup>, to improve flow and reliability.
- Purchased sewer cleaner combo truck as part of the vehicle replacement program.



***Laurel Woods Sanitary Sewer  
System Installation***

**Objectives 2023-2024**

- Review engineering designs and inspect all development projects to ensure adherence to City and regional engineering and construction standards.
- Clean, televise and evaluate 25% of system and problem areas as needed.
- Continue Fats, Oils, and Grease (FOG) Program to reduce blockages and problems in private and public systems.

- Televiser the sanitary sewer main lines in all the new subdivisions prior to the one-year warranty period.
- Construct extensions of the sanitary sewer system to the area along the new S. 29<sup>th</sup> Blvd. corridor.
- Design sanitary sewer replacement for failing Fawn Street line between 10<sup>th</sup> and 12<sup>th</sup> Avenues.

## BUDGET NARRATIVE

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 1,025,844	\$ 1,299,367	\$ 1,527,041	\$ 1,875,683	\$ 1,875,683	\$ 1,875,683
Interest	\$ 8,021	\$ 7,386	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000
System Development Fees	\$ 1,438,076	\$ 1,460,315	\$ 1,606,440	\$ 251,750	\$ 251,750	\$ 251,750
Sewer	\$ 2,911,017	\$ 3,248,819	\$ 3,420,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000
Industrial User Fee	\$ 2,694	\$ 2,769	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Gain on Sale of Assets	\$ -	\$ 1,291	\$ -	\$ -	\$ -	\$ -
Fixed Asset - Sewer Fund Trans	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Allocated Revenue	\$ 50,416	\$ 52,891	\$ 55,308	\$ 67,870	\$ 67,870	\$ 67,870
<b>TOTAL REVENUES</b>	<b>\$ 5,436,068</b>	<b>\$ 6,072,838</b>	<b>\$ 6,697,189</b>	<b>\$ 5,812,703</b>	<b>\$ 5,812,703</b>	<b>\$ 5,812,703</b>

## 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

Complete the South 29<sup>th</sup> Blvd sanitary sewer project. The budget also includes replacement of a sewer cleaner combo truck and replacement of a sewer video truck, along with the purchase of some equipment. Some of the capital costs are split between multiple funds

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 139,280	\$ 124,713	\$ 146,453	\$ 158,321	\$ 158,321	\$ 158,321
Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 432	\$ 306	\$ 2,500	\$ 3,500	\$ 3,500	\$ 3,500
Fringe Benefits	\$ 84,438	\$ 74,241	\$ 91,377	\$ 103,737	\$ 103,737	\$ 103,737
<b>PERSONNEL SERVICES</b>	<b>\$ 224,150</b>	<b>\$ 199,260</b>	<b>\$ 240,330</b>	<b>\$ 265,558</b>	<b>\$ 265,558</b>	<b>\$ 265,558</b>
<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	\$ 10,586	\$ 10,881	\$ 41,300	\$ 43,500	\$ 43,500	\$ 43,500
Equipment - O&M	\$ 16,729	\$ 19,973	\$ 18,700	\$ 23,500	\$ 23,500	\$ 23,500
Dues, Education, Training	\$ 1,193	\$ 1,004	\$ 8,450	\$ 7,200	\$ 7,200	\$ 7,200
Professional Services	\$ 6,421	\$ 24,567	\$ 37,875	\$ 45,800	\$ 45,800	\$ 45,800
Uniforms & Protective Gear	\$ 1,180	\$ 918	\$ 775	\$ 775	\$ 775	\$ 775
Intergovernmental Services	\$ 3,312,689	\$ 3,655,098	\$ 4,422,183	\$ 3,121,680	\$ 3,121,680	\$ 3,121,680
In Lieu Franchise to GF	\$ 142,680	\$ 164,100	\$ 171,000	\$ 180,000	\$ 180,000	\$ 180,000
<b>MATERIALS AND SERVICES</b>	<b>\$ 3,491,479</b>	<b>\$ 3,876,539</b>	<b>\$ 4,700,283</b>	<b>\$ 3,422,455</b>	<b>\$ 3,422,455</b>	<b>\$ 3,422,455</b>
Building & Improvements - Oper	\$ -	\$ -	\$ 115,000	\$ 70,000	\$ 70,000	\$ 70,000
Equipment - Operations	\$ 25,071	\$ -	\$ 290,800	\$ 382,400	\$ 382,400	\$ 382,400
<b>CAPITAL OUTLAY</b>	<b>\$ 25,071</b>	<b>\$ -</b>	<b>\$ 405,800</b>	<b>\$ 452,400</b>	<b>\$ 452,400</b>	<b>\$ 452,400</b>
Allocated Exp-General Fund	\$ 63,146	\$ 65,993	\$ 66,842	\$ 71,790	\$ 71,790	\$ 71,790
Allocated Exp-ISF Fund	\$ 252,616	\$ 300,741	\$ 341,570	\$ 371,395	\$ 371,395	\$ 371,395
Allocated Exp-Utility Funds	\$ 80,238	\$ 103,264	\$ 93,813	\$ 105,046	\$ 105,046	\$ 105,046
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ 396,000</b>	<b>\$ 469,998</b>	<b>\$ 502,225</b>	<b>\$ 548,231</b>	<b>\$ 548,231</b>	<b>\$ 548,231</b>
Contingency*	\$ -	\$ -	\$ 848,551	\$ 1,124,059	\$ 1,124,059	\$ 1,124,059
<i>Building/Utility Upgrades</i>				\$ 334,596	\$ 334,596	\$ 334,596
<i>Equipment Replacement</i>				\$ 85,400	\$ 85,400	\$ 85,400
<i>Vehicle Replacement</i>				\$ 395,446	\$ 395,446	\$ 395,446
<i>Unallocated Contingency</i>				\$ 308,617	\$ 308,617	\$ 308,617
Unappropriated	\$ 1,299,367	\$ 1,527,041	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,436,068</b>	<b>\$ 6,072,838</b>	<b>\$ 6,697,189</b>	<b>\$ 5,812,703</b>	<b>\$ 5,812,703</b>	<b>\$ 5,812,703</b>

\*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.

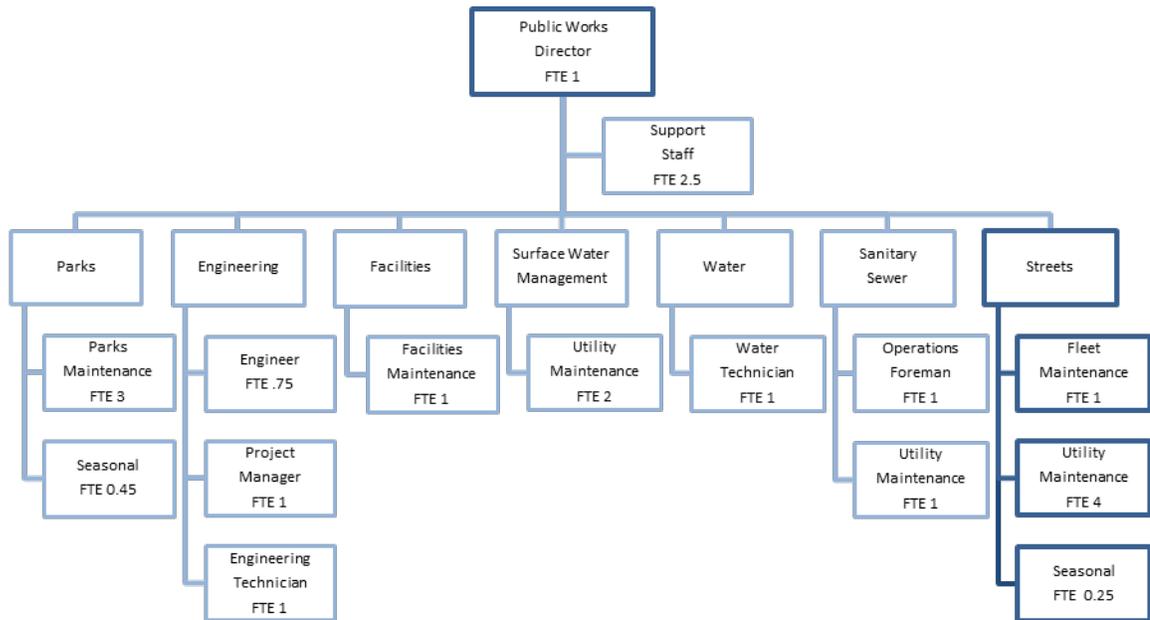
<b>Performance Measurements</b>		Actual	Estimate	Forecast
Strategy	Measure	2021-2022	2022-2023	2023-2024
Operate and maintain approximately 32 miles of sanitary sewerage facilities	Number of linear feet cleaned	51,628	52,000	56,000
	Percentage of system cleaned	23%	24%	25%
	Number of linear feet televised	8,050	8,100	12,000
	Percentage of system televised	4%	4%	5%

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 and standards.



## Services 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 applications.
- 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.
- Coordination 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 provides emergency street closures, maintains records, manages street maintenance, and represents Cornelius at the Washington County Cooperative monthly coordination meeting.

**Public Works Engineering:**

Primary duties include:

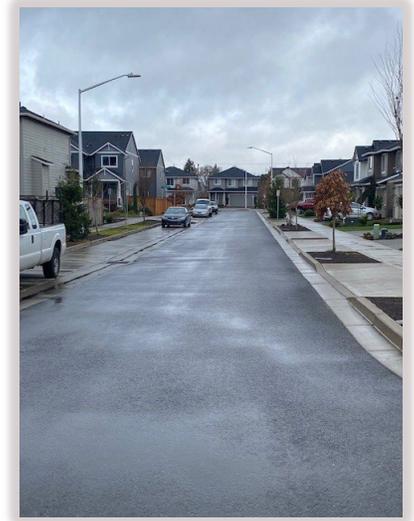
- Maintain maps of the City's road system.
- Road system problem-solving.
- Development of project design, specs, and cost estimates.
- Evaluate and integrate new street design technologies into City standards.

**Accomplishments 2022-2023**

- Replaced street signs to comply with ODOT reflectivity standards.
- Hosted successful free leaf drop-off days for Cornelius residents.
- 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.
- Conducted several traffic counts/speed studies around the city.
- Completed design of Phase 1 of the S. 29<sup>th</sup> Blvd. project.
- Completed design of the Davis/19<sup>th</sup> mini-roundabout.
- Initiated design and easement acquisition for the CDBG sidewalk projects on S. 4<sup>th</sup> Ave, S. 12<sup>th</sup> Ave, S. 20<sup>th</sup> Ave., and N. Davis St. (11<sup>th</sup> to 14<sup>th</sup>).

**Objectives 2023-2024**

- Sweep all city streets, Tualatin Valley Highway between Forest Grove and Hillsboro, at least once per month.
- Continue to replace street signs to comply with reflectivity requirements.
- Continue implementation of the City's pavement management program by repaving and reconstructing critical streets and ADA ramps.
- Continue traffic/speed studies to enhance safe streets.



***Cornelius "Skinny Streets" reduce long-term maintenance costs and make streets safer.***

- Complete design of Phase 2 of the S. 29<sup>th</sup> Blvd. project.
- Complete construction of Phase 1 of the S. 29<sup>th</sup> Blvd. project.
- Complete construction of the Davis and N. 19<sup>th</sup> mini-roundabout and extension of Davis Street to Fred Meyer.
- Complete construction of the CDBG sidewalk projects on S. 4<sup>th</sup> Ave, S. 12<sup>th</sup> Ave, S. 20<sup>th</sup> Ave., and N. Davis St. (11<sup>th</sup> to 14<sup>th</sup>), including the raised intersection at 12<sup>th</sup> and Dogwood.

## 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 workers' 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 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 1,549,837	\$ 1,462,074	\$ 1,834,779	\$ 2,406,173	\$ 2,406,173	\$ 2,406,173
Interest	\$ 11,048	\$ 7,643	\$ 10,200	\$ 15,000	\$ 15,000	\$ 15,000
State Gas Tax	\$ 927,546	\$ 1,053,083	\$ 1,044,000	\$ 1,044,000	\$ 1,044,000	\$ 1,044,000
County Gas Tax	\$ 36,780	\$ 42,013	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
Vehicle Registration Tax	\$ 218,076	\$ 225,157	\$ 228,000	\$ 228,000	\$ 228,000	\$ 228,000
City Fuel Tax	\$ 197,447	\$ 206,320	\$ 222,000	\$ 222,000	\$ 222,000	\$ 222,000
Property Lease	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560
CDBG- Sidewalks	\$ -	\$ -	\$ 790,000	\$ 1,201,000	\$ 1,201,000	\$ 1,201,000
CDBG-19th/Davis	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Miscellaneous	\$ (49)	\$ 131	\$ 25,000	\$ -	\$ -	\$ -
Gain on Sale of Assets	\$ -	\$ 4,791	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 6,000	\$ 13,600	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,000
Fixed Asset - Water Fund Trans	\$ -	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ 625,000
Fixed Asset - Sewer Fund Trans	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Traffic Dev Fund Transfer	\$ 93,660	\$ 163,501	\$ 3,521,500	\$ 5,712,000	\$ 5,712,000	\$ 5,712,000
Allocated Revenue	\$ 279,420	\$ 352,544	\$ 338,609	\$ 385,075	\$ 385,075	\$ 385,075
<b>TOTAL REVENUES</b>	<b>\$ 3,321,326</b>	<b>\$ 3,532,417</b>	<b>\$ 8,320,148</b>	<b>\$ 12,241,808</b>	<b>\$ 12,241,808</b>	<b>\$ 12,241,808</b>

## EXPENDITURES

### Materials and Services

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

### Capital Outlay

\$8,728,600 is budgeted for FY2024 and includes multiple projects. This includes \$2,448,200 for Street repairs, sidewalks and pedestrian improvements. \$4,807,000 is budgeted for the South 29<sup>th</sup> Blvd project, and \$1,400,000 is budgeted for a Mini Roundabout at N 19<sup>th</sup>/Davis. There is also funding for other equipment. Some of the major projects will be partially funded with Traffic Development Funds and grants.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Salaried	\$ 369,116	\$ 398,004	\$ 430,603	\$ 455,847	\$ 455,847	\$ 455,847
Hourly	\$ 6,577	\$ 7,701	\$ 17,498	\$ 18,198	\$ 18,198	\$ 18,198
Overtime	\$ 851	\$ 1,664	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Fringe Benefits	\$ 202,120	\$ 216,105	\$ 238,319	\$ 287,920	\$ 287,920	\$ 287,920
<b>PERSONNEL SERVICES</b>	<b>\$ 578,664</b>	<b>\$ 623,473</b>	<b>\$ 691,420</b>	<b>\$ 767,965</b>	<b>\$ 767,965</b>	<b>\$ 767,965</b>
<i>Total Full Time Equivalent(FTE)</i>	<i>5.45</i>	<i>6.45</i>	<i>6.45</i>	<i>6.25</i>	<i>6.25</i>	<i>6.25</i>
Operational Supplies	\$ 24,517	\$ 44,744	\$ 53,500	\$ 55,100	\$ 55,100	\$ 55,100
Equipment - O&M	\$ 49,020	\$ 34,302	\$ 63,050	\$ 63,000	\$ 63,000	\$ 63,000
Utilities	\$ 113,725	\$ 105,260	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
Dues, Education, Training	\$ 3,000	\$ 1,326	\$ 10,700	\$ 9,450	\$ 9,450	\$ 9,450
Professional Services	\$ 115,950	\$ 35,513	\$ 31,875	\$ 17,800	\$ 17,800	\$ 17,800
Uniforms & Protective Gear	\$ 1,457	\$ 3,158	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750
Rentals/Leases	\$ 1,503	\$ 1,127	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
<b>MATERIALS AND SERVICES</b>	<b>\$ 309,172</b>	<b>\$ 225,430</b>	<b>\$ 294,475</b>	<b>\$ 280,700</b>	<b>\$ 280,700</b>	<b>\$ 280,700</b>
Building & Improvements - Oper	\$ 653,304	\$ 361,853	\$ 714,900	\$ 742,200	\$ 742,200	\$ 742,200
Building & Improve-S 29th Blvd	\$ -	\$ 163,501	\$ 2,121,500	\$ 4,807,000	\$ 4,807,000	\$ 4,807,000
Building & Improve-Sidewalks	\$ -	\$ -	\$ 1,215,000	\$ 1,706,000	\$ 1,706,000	\$ 1,706,000
Building & Improve-19th/Davis	\$ -	\$ -	\$ 1,250,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Equipment - Operations	\$ 25,072	\$ -	\$ 56,000	\$ 73,400	\$ 73,400	\$ 73,400
<b>CAPITAL OUTLAY</b>	<b>\$ 678,376</b>	<b>\$ 525,354</b>	<b>\$ 5,357,400</b>	<b>\$ 8,728,600</b>	<b>\$ 8,728,600</b>	<b>\$ 8,728,600</b>
East Baseline LID - Principal	\$ 10,383	\$ 10,383	\$ -	\$ -	\$ -	\$ -
East Baseline Lid - Interest	\$ 831	\$ 414	\$ -	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	<b>\$ 11,214</b>	<b>\$ 10,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Allocated Exp-General Fund	\$ 131,306	\$ 136,704	\$ 139,241	\$ 149,416	\$ 149,416	\$ 149,416
Allocated Exp-ISF Fund	\$ 150,520	\$ 175,879	\$ 212,540	\$ 235,949	\$ 235,949	\$ 235,949
Allocated Exp-Utility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ 281,826</b>	<b>\$ 312,583</b>	<b>\$ 351,781</b>	<b>\$ 385,365</b>	<b>\$ 385,365</b>	<b>\$ 385,365</b>
Contingency*	\$ -	\$ -	\$ 1,625,072	\$ 2,079,178	\$ 2,079,178	\$ 2,079,178
<i>Equipment Replacement</i>				\$ 104,473	\$ 104,473	\$ 104,473
<i>Vehicle Replacement</i>				\$ 50,910	\$ 50,910	\$ 50,910
<i>Unallocated Contingency</i>				\$ 1,923,795	\$ 1,923,795	\$ 1,923,795
Unappropriated	\$ 1,462,074	\$ 1,834,779	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,321,326</b>	<b>\$ 3,532,417</b>	<b>\$ 8,320,148</b>	<b>\$ 12,241,808</b>	<b>\$ 12,241,808</b>	<b>\$ 12,241,808</b>

\*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.

<b>Performance Measurements</b>		Actual	Estimate	Forecast
Strategy	Measure	2021-2022	2022-2023	2023-2024
Resurface streets according to pavement management plan	Number of linear feet of street paved	30,094	1,567	2,040
	Curb miles of streets swept	960	984	1,014

Goal - Design and maintain 41 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 to account for debt service (principal and interest) for the General Obligation debt of the City of Cornelius.

## Services Provided

Account for debt service (principal and interest) related to the General Obligation (GO) 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 2023-2024

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.

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 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*

# 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.

## Services 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 2022-2023

There is currently no debt and remaining funds were transferred to the General Fund.

## 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 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 241,195	\$ 211,012	\$ 26,928	\$ -	\$ -	\$ -
Interest	\$ 1,873	\$ 500	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
LID 1999 Flax Plant Principal	\$ 46,795	\$ -	\$ -	\$ -	\$ -	\$ -
LID 1999 Flax Plant Interest	\$ 27,283	\$ -	\$ -	\$ -	\$ -	\$ -
LID 2000 East Baseline Pri	\$ 109,461	\$ 94,109	\$ -	\$ -	\$ -	\$ -
LID 2000 East Baseline Int	\$ 7,330	\$ 3,347	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 493,937</b>	<b>\$ 308,968</b>	<b>\$ 26,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
East Baseline LID - Principal	\$ 269,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -
East Baseline LID - Interest	\$ 13,926	\$ 7,040	\$ -	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	<b>\$ 282,926</b>	<b>\$ 282,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General Fund Transfer	\$ -	\$ -	\$ 26,928	\$ -	\$ -	\$ -
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Unappropriated	\$ 211,011	\$ 26,928	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 493,937</b>	<b>\$ 308,968</b>	<b>\$ 26,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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*

# Fixed Asset Water

## Mission Statement

Enterprise fund assets must remain and become a part of the fixed assets of the enterprise fund under Governmental Accounting Standards Board (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) revenues 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.

## Services Provided

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

## Accomplishments 2022-2023

- Completed design, bid and awarded contract for replacement of the Booster Station at Water Park.
- Completed Phase 4 (Alpine and 12th Ave) of the City's water main replacement program designed to replace corroded steel water mains with PVC pipes, thereby reducing water loss.

## Objectives 2023-2024

- Start construction of new Booster Station at Water Park.
- 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.
- Design Phase 5 of the City's water main replacement program.



*Existing reservoir (left), new Booster Station (center), and ASR facility (right)*

## 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 ASR facility supplements the reservoir and provides an emergency supply for multiple months if the water supply to Cornelius is abruptly severed. The new booster station will allow better integration and operation of the ASR and existing reservoir.

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 1,651,648	\$ 3,100,387	\$ 3,978,529	\$ 4,102,778	\$ 4,102,778	\$ 4,102,778
Interest	\$ 16,717	\$ 19,072	\$ 14,400	\$ 20,000	\$ 20,000	\$ 20,000
System Development Fees	\$ 1,432,022	\$ 963,225	\$ 626,971	\$ 151,474	\$ 151,474	\$ 151,474
<b>TOTAL REVENUES</b>	<b>\$ 3,100,386</b>	<b>\$ 4,082,684</b>	<b>\$ 4,619,900</b>	<b>\$ 4,274,252</b>	<b>\$ 4,274,252</b>	<b>\$ 4,274,252</b>

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Water Fund Transfer	\$ -	\$ 104,155	\$ 855,540	\$ 1,012,500	\$ 1,012,500	\$ 1,012,500
Street Fund Transfer	\$ -	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ 625,000
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ 104,155</b>	<b>\$ 855,540</b>	<b>\$ 1,637,500</b>	<b>\$ 1,637,500</b>	<b>\$ 1,637,500</b>
Contingency*	\$ -	\$ -	\$ 3,764,360	\$ 2,636,752	\$ 2,636,752	\$ 2,636,752
Unappropriated	\$ 3,100,386	\$ 3,978,529	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,100,386</b>	<b>\$ 4,082,684</b>	<b>\$ 4,619,900</b>	<b>\$ 4,274,252</b>	<b>\$ 4,274,252</b>	<b>\$ 4,274,252</b>

\*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 Governmental Accounting Standards Board (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) revenue from new development. This fund will transfer SDC revenues for Sewers to the Sewer Fund for 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.

## Services Provided

This Fund is used to implement the sanitary sewer system Master Plan.

## Accomplishments 2022-2023

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

## Objectives 2023-2024

- Extend the sanitary sewer system as part of the S. 29<sup>th</sup> Blvd. project in the area along the new S. 29th Blvd. corridor.
- Design sanitary sewer replacement for failing Fawn Street line between 10th and 12th Avenues.



**Ginger St. Sewer – East Bridge**

*Constructed in Fall 2019 to carry wastewater from the Laurel Woods neighborhood to the Clean Water Services treatment plant.*

## 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 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 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 1,338,195	\$ 1,439,063	\$ 1,502,850	\$ 1,595,608	\$ 1,595,608	\$ 1,595,608
Interest	\$ 10,156	\$ 7,643	\$ 9,600	\$ 15,000	\$ 15,000	\$ 15,000
System Development Fees	\$ 90,712	\$ 56,144	\$ 61,248	\$ 8,816	\$ 8,816	\$ 8,816
<b>TOTAL REVENUES</b>	<b>\$ 1,439,063</b>	<b>\$ 1,502,850</b>	<b>\$ 1,573,698</b>	<b>\$ 1,619,424</b>	<b>\$ 1,619,424</b>	<b>\$ 1,619,424</b>

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Sanitary Sewer Fund Transfer	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Street Fund Transfer	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Contingency*	\$ -	\$ -	\$ 1,493,698	\$ 1,519,424	\$ 1,519,424	\$ 1,519,424
Unappropriated	\$ 1,439,063	\$ 1,502,850	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,439,063</b>	<b>\$ 1,502,850</b>	<b>\$ 1,573,698</b>	<b>\$ 1,619,424</b>	<b>\$ 1,619,424</b>	<b>\$ 1,619,424</b>

\*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 Governmental Accounting Standards Board (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) revenue 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.

## Services Provided

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

## Accomplishments 2022-2023

- 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 2023-2024**

- 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 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 510,416	\$ 1,069,610	\$ 1,425,618	\$ 1,501,185	\$ 1,501,185	\$ 1,501,185
Interest	\$ 5,412	\$ 6,664	\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,000
System Development Fees	\$ 556,586	\$ 348,374	\$ 254,508	\$ 31,515	\$ 31,515	\$ 31,515
Stormwater Fee-In-Lieu	\$ -	\$ 3,669	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 1,072,413</b>	<b>\$ 1,428,317</b>	<b>\$ 1,685,126</b>	<b>\$ 1,547,700</b>	<b>\$ 1,547,700</b>	<b>\$ 1,547,700</b>

**EXPENDITURE**

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
East Baseline LID - Principal	\$ 2,596	\$ 2,596	\$ -	\$ -	\$ -	\$ -
East Baseline Lid - Interest	\$ 208	\$ 104	\$ -	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>	<b>\$ 2,803</b>	<b>\$ 2,699</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Contingency*	\$ -	\$ -	\$ 1,685,126	\$ 1,547,700	\$ 1,547,700	\$ 1,547,700
Unappropriated	\$ 1,069,610	\$ 1,425,618	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,072,413</b>	<b>\$ 1,428,317</b>	<b>\$ 1,685,126</b>	<b>\$ 1,547,700</b>	<b>\$ 1,547,700</b>	<b>\$ 1,547,700</b>

# Parks System Development Charge

## Mission Statement

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

## Services Provided

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

## Accomplishments 2022-2023

- Designed and initiated permitting of the Laurel Wood pedestrian causeway.
- Completed the Harleman Park Tennis/Pickleball Courts.



*Future Laurel Woods Pedestrian Causeway*

## Objectives 2023-2024

- Complete permitting of the Laurel Woods pedestrian causeway and start construction.

## REVENUE

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 1,120,621	\$ 1,754,870	\$ 1,759,627	\$ 1,517,706	\$ 1,517,706	\$ 1,517,706
Interest	\$ 10,148	\$ 9,159	\$ 9,000	\$ 15,000	\$ 15,000	\$ 15,000
System Development Fees	\$ 659,141	\$ 15,528	\$ 1,180,344	\$ 54,762	\$ 54,762	\$ 54,762
<b>TOTAL REVENUES</b>	<b>\$ 1,789,909</b>	<b>\$ 1,779,557</b>	<b>\$ 2,948,971</b>	<b>\$ 1,587,468</b>	<b>\$ 1,587,468</b>	<b>\$ 1,587,468</b>

## EXPENDITURES

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
General Fund Transfer	\$ 35,039	\$ 19,930	\$ 715,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ 35,039</b>	<b>\$ 19,930</b>	<b>\$ 715,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
Contingency*	\$ -	\$ -	\$ 2,233,971	\$ 87,468	\$ 87,468	\$ 87,468
Unappropriated	\$ 1,754,870	\$ 1,759,627	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,789,909</b>	<b>\$ 1,779,557</b>	<b>\$ 2,948,971</b>	<b>\$ 1,587,468</b>	<b>\$ 1,587,468</b>	<b>\$ 1,587,468</b>

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*

# 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.

## Services 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 to 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 2022-2023

- Completed design of Phase 1 (Laurel Woods to 345th) of the S. 29<sup>th</sup> Blvd. Project.
- Completed design of Davis/19<sup>th</sup> mini-roundabout.
- Initiated design and easement acquisition for the CDBG sidewalk projects on S. 4th Ave, S. 12th Ave, S. 20th Ave., and N. Davis St. (11th to 14th).

## Objectives 2023-2024

- Design Phase 2 of the S. 29<sup>th</sup> Blvd. Project.
- Construct Phase 1 of the S. 29<sup>th</sup> Blvd. Project.
- Construct CDBG sidewalk projects on S. 4th Ave, S. 12th Ave, S. 20th Ave., and N. Davis St. (11th to 14th), including the raised intersection at 12th and Dogwood.
- Construct Davis and N. 19th mini-roundabout and extension of Davis Street to Fred Meyer.



*Example-Raised Intersection in Downtown Tigard*

**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 potential new development brought to the City by the southeast UGB expansion.

The CDBG sidewalk projects and 19<sup>th</sup>/Davis Mini-Roundabout project use a combination of TDT, Street Fund (maintenance dollars), and Community Development Block Grant (CDBG).

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Net Working Capital	\$ 1,864,299	\$ 4,305,499	\$ 6,666,837	\$ 7,739,235	\$ 7,739,235	\$ 7,739,235
Interest	\$ 21,924	\$ 29,277	\$ 18,000	\$ 40,000	\$ 40,000	\$ 40,000
System Development Fees	\$ 2,512,936	\$ 2,495,562	\$ 2,086,473	\$ 2,093,115	\$ 2,093,115	\$ 2,093,115
<b>TOTAL REVENUES</b>	<b>\$ 4,399,159</b>	<b>\$ 6,830,338</b>	<b>\$ 8,771,310</b>	<b>\$ 9,872,350</b>	<b>\$ 9,872,350</b>	<b>\$ 9,872,350</b>

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Approved 2023-2024	Adopted 2023-2024
Street Fund Transfer	\$ 93,660	\$ 163,501	\$ 3,521,500	\$ 5,712,000	\$ 5,712,000	\$ 5,712,000
<b>TRANSFERS &amp; ALLOCATIONS</b>	<b>\$ 93,660</b>	<b>\$ 163,501</b>	<b>\$ 3,521,500</b>	<b>\$ 5,712,000</b>	<b>\$ 5,712,000</b>	<b>\$ 5,712,000</b>
Contingency*	\$ -	\$ -	\$ 5,249,810	\$ 4,160,350	\$ 4,160,350	\$ 4,160,350
Unappropriated	\$ 4,305,499	\$ 6,666,837	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,399,159</b>	<b>\$ 6,830,338</b>	<b>\$ 8,771,310</b>	<b>\$ 9,872,350</b>	<b>\$ 9,872,350</b>	<b>\$ 9,872,350</b>

\*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 2024



## FY 2024

# 20-YEAR CAPITAL IMPROVEMENT PROGRAM

February 2023

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,

Ellie Jones  
Finance Director

PG#	PROJECT #	PROJECT DESCRIPTION	Prior Years	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 yrs 2028-2033	10-15 yrs 2033-2038	15-20 yrs 2038-2043	CIP TOTAL	FUNDING SOURCE
<b>01-COMMUNITY DEVELOPMENT DEPARTMENT</b>													
35	*EQUP.001	Equipment Replacement	-	12,000	-	-	-	-	-	-	-	12,000	General Fund
<b>01-COMMUNITY DEVELOPMENT DEPARTMENT TOTAL =</b>			-	<b>12,000</b>	-	-	-	-	-	-	-	<b>12,000</b>	
<b>01-FIRE DEPARTMENT</b>													
35	*EQUP.001	Equipment Replacement	-	155,000	-	-	-	-	12,000	-	-	167,000	General Fund
36	*VHCL.001	Vehicle Replacement	-	900,000	-	-	625,000	70,000	500,000	-	-	2,095,000	General Fund
<b>01-FIRE DEPARTMENT TOTAL =</b>			-	<b>1,055,000</b>	-	-	<b>625,000</b>	<b>70,000</b>	<b>512,000</b>	-	-	<b>2,262,000</b>	
<b>01-LIBRARY DEPARTMENT</b>													
36	*VHCL.001	Vehicle Replacement	-	-	-	-	-	-	-	70,000	-	70,000	General Fund
<b>01-LIBRARY DEPARTMENT TOTAL =</b>			-	-	-	-	-	-	-	<b>70,000</b>	-	<b>70,000</b>	
<b>01-PARKS DEPARTMENT</b>													
1	GFPK.003	Dogwood Park Expansion	-	-	-	50,000	400,000	-	-	-	-	450,000	Parks SDC/Grants
2	GFPK.004	Laurel Woods Pedestrian Bridge	275,000	1,500,000	-	-	-	-	-	-	-	1,775,000	Parks SDC/Grants
3	GFPK.005	Park Signage	-	40,000	-	-	-	-	-	-	-	40,000	General Fund
4	GFPK.007	Harleman Park Ball Field Fencing	-	21,000	-	-	-	-	-	-	-	21,000	General Fund
32	*PWKS.006	Garbage Can Containers	11,550	11,550	-	-	-	-	-	-	-	23,100	General Fund
33	*PWKS.008	Brush Mower Attachment	-	3,400	-	-	-	-	-	-	-	3,400	General Fund
35	*EQUP.001	Equipment Replacement	-	-	35,000	-	5,200	5,600	-	54,700	-	100,500	General Fund
36	*VHCL.001	Vehicle Replacement	-	-	-	-	15,000	-	-	-	-	15,000	General Fund
<b>01-PARKS DEPARTMENT TOTAL =</b>			<b>286,550</b>	<b>1,575,950</b>	<b>35,000</b>	<b>50,000.00</b>	<b>420,200</b>	<b>5,600</b>	-	<b>54,700</b>	-	<b>2,428,000</b>	
<b>01-OTHER GENERAL FUND (Facility related projects)</b>													
5	GFTR.006	City Hall Upgrades	-	175,000	-	-	-	-	-	-	-	175,000	General Fund
6	GFTR.007	City Hall Campus Security Upgrade	45,000	10,000	10,000	10,000	-	-	-	-	-	75,000	General Fund
30	*PWKS.001	Kodiak Covered Storage Bins	5,000	5,000	5,000	5,000	-	-	-	-	-	20,000	General Fund
31	*PWKS.003	Kodiak Carpet Replacement	3,400	1,000	1,000	1,000	1,000	-	-	-	-	7,400	General Fund
35	*EQUP.001	Equipment Replacement	-	-	-	-	-	-	5,000	-	-	5,000	General Fund
36	*VHCL.001	Vehicle Replacement	-	-	9,000	-	-	-	-	-	-	9,000	General Fund
<b>01-OTHER TOTAL =</b>			<b>53,400</b>	<b>191,000</b>	<b>25,000</b>	<b>16,000</b>	<b>1,000</b>	-	<b>5,000</b>	-	-	<b>291,400</b>	
<b>01 - GENERAL FUND TOTAL =</b>			<b>339,950</b>	<b>2,833,950</b>	<b>60,000</b>	<b>66,000</b>	<b>1,046,200</b>	<b>75,600</b>	<b>517,000</b>	<b>124,700</b>	-	<b>5,063,400</b>	
<b>04-STORM DRAIN DEPARTMENT</b>													
7	STRM.004	Phase 5 Storm Sewer Upgrades	-	-	15,000	-	-	-	-	-	-	15,000	Storm Drain Fund
8	STRM.005	Phase 6 Storm Sewer Upgrades	-	-	-	15,000	-	-	-	-	-	15,000	Storm Drain Fund
9	STRM.006	Water Quality Facility Rehabilitation	80,000	40,000	40,000	40,000	50,000	50,000	300,000	350,000	-	950,000	Storm Drain Fund
10	STRM.007	Water Quality Manhole	60,000	30,000	30,000	30,000	30,000	30,000	-	-	-	210,000	Storm Drain Fund
11	STRM.008	Dogwood Park Regional Facility	-	-	-	50,000	200,000	-	-	-	-	250,000	Storm-FA
12	STRM.009	Stormwater Master Plan	-	-	250,000	-	-	-	-	-	-	250,000	Storm Drain Fund
30	*PWKS.001	Kodiak Covered Storage Bins	5,000	5,000	5,000	5,000	-	-	-	-	-	20,000	Storm Drain Fund
31	*PWKS.003	Kodiak Carpet Replacement	3,400	1,000	1,000	1,000	1,000	-	-	-	-	7,400	Storm Drain Fund
33	*PWKS.008	Brush Mower Attachment	-	3,400	-	-	-	-	-	-	-	3,400	Storm Drain Fund
34	*PWKS.009	Portable Hydraulic Pump	-	4,000	-	-	-	-	-	-	-	4,000	Storm Drain Fund
35	*EQUP.001	Equipment Replacement	-	-	40,000	-	5,200	15,600	13,000	40,950	-	114,750	Storm Drain Fund
36	*VHCL.001	Vehicle Replacement	-	-	26,500	8,750	-	-	17,500	325,000	-	377,750	Storm Drain Fund
<b>04-STORM DRAIN FUND TOTAL =</b>			<b>148,400</b>	<b>83,400</b>	<b>407,500</b>	<b>149,750</b>	<b>286,200</b>	<b>95,600</b>	<b>330,500</b>	<b>715,950</b>	-	<b>2,217,300</b>	

PG#	PROJECT #	PROJECT DESCRIPTION	Prior Years	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 yrs 2028-2033	10-15 yrs 2033-2038	15-20 yrs 2038-2043	CIP TOTAL	FUNDING SOURCE
<b>05-WATER DEPARTMENT</b>													
13	WTR.003	29th Blvd Water Main (Baseline to Laurel Woods)	-	625,000	-	-	-	-	-	-	-	625,000	Water-FA
14	WTR.005	Phase 5 Water Main Upgrades	-	25,000	460,000	-	-	-	-	-	-	485,000	Water Fund/Water-FA
15	WTR.006	Phase 6 Water Main Upgrades	-	-	25,000	460,000	-	-	-	-	-	485,000	Water Fund/Water-FA
16	WTR.007	Booster Station Upgrade	495,000	2,000,000	-	-	-	-	-	-	-	2,495,000	Water Fund/Water-FA
17	WTR.008	Reservoir #2	200,000	200,000	200,000	200,000	-	-	5,400,000	-	-	6,200,000	Water-FA
30	*PWKS.001	Kodiak Covered Storage Bins	5,000	5,000	5,000	5,000	-	-	-	-	-	20,000	Water Fund
31	*PWKS.003	Kodiak Carpet Replacement	3,400	1,000	1,000	1,000	1,000	-	-	-	-	7,400	Water Fund
33	*PWKS.008	Brush Mower Attachment	-	3,400	-	-	-	-	-	-	-	3,400	Water Fund
34	*PWKS.009	Portable Hydraulic Pump	-	4,000	-	-	-	-	-	-	-	4,000	Water Fund
35	*EQUP.001	Equipment Replacement	-	-	35,000	-	5,200	15,600	13,000	38,250	-	107,050	Water Fund
36	*VHCL.001	Vehicle Replacement	-	-	176,500	8,750	15,000	-	347,500	-	-	547,750	Water Fund
<b>05-WATER FUND TOTAL =</b>			<b>703,400</b>	<b>2,863,400</b>	<b>902,500</b>	<b>674,750</b>	<b>21,200</b>	<b>15,600</b>	<b>5,760,500</b>	<b>38,250</b>	<b>-</b>	<b>10,979,600</b>	
<b>06-SANITARY SEWER DEPARTMENT</b>													
18	SWR.002	Sanitary Sewer Master Plan Update	-	-	250,000	-	-	-	-	-	-	250,000	Sewer Fund/Sewer-FA
20	SWR.003	Ginger / Fawn Alley Sanitary Sewer Upgrade	-	-	-	50,000	250,000	-	-	-	-	300,000	Sewer Fund
20	SWR.004	Fawn Street Sanitary Sewer Replacement	-	35,000	125,000	-	-	-	-	-	-	160,000	Sewer Fund
21	SWR.005	S 29th Blvd Sanitary Sewer Extensions	-	100,000	-	-	-	-	-	-	-	100,000	Sewer Fund
30	*PWKS.001	Kodiak Covered Storage Bins	5,000	5,000	5,000	5,000	-	-	-	-	-	20,000	Sewer Fund
31	*PWKS.003	Kodiak Carpet Replacement	3,400	1,000	1,000	1,000	1,000	-	-	-	-	7,400	Sewer Fund
33	*PWKS.008	Brush Mower Attachment	-	3,400	-	-	-	-	-	-	-	3,400	Sewer Fund
34	*PWKS.009	Portable Hydraulic Pump	-	4,000	-	-	-	-	-	-	-	4,000	Sewer Fund
35	*EQUP.001	Equipment Replacement	-	-	40,000	-	5,200	15,600	38,000	38,250	-	137,050	Sewer Fund
36	*VHCL.001	Vehicle Replacement	-	250,000	146,500	8,750	35,000	300,000	17,500	325,000	-	1,082,750	Sewer Fund
<b>06-SANITARY SEWER FUND TOTAL =</b>			<b>8,400</b>	<b>398,400</b>	<b>567,500</b>	<b>64,750</b>	<b>291,200</b>	<b>315,600</b>	<b>55,500</b>	<b>363,250</b>	<b>-</b>	<b>2,064,600</b>	
<b>07-STREET DEPARTMENT</b>													
22	STRT.001	S 4th & S 20th Ave Sidewalk Connection	75,000	295,000	-	-	-	-	-	-	-	370,000	TDT Fund/Grants
23	STRT.002	N Davis Pedestrian Improvement Project	75,000	200,000	-	-	-	-	-	-	-	275,000	TDT Fund/Grants
24	STRT.003	N 19th/Davis Mini Roundabout	700,000	700,000	-	-	-	-	-	-	-	1,400,000	TDT Fund/Grants
25	STRT.004	Flashing School Zone Speed Signs	-	70,000	-	-	-	-	-	-	-	70,000	Street Fund
26	STRT.005	S 12th Ave Pedestrian Corridor	125,000	475,000	-	-	-	-	-	-	-	600,000	Street Fund/Grants
27	TDT.001	S 29th Blvd - Phase 1	965,999	3,330,000	-	-	-	-	-	-	-	4,295,999	TDT Fund
28	TDT.002	S 29th Blvd - Phase 2	-	252,000	700,000	-	-	-	-	-	-	952,000	TDT Fund
29	TDT.003	S 29th Blvd - Phase 3	-	-	-	-	350,000	1,850,000	-	-	-	2,200,000	TDT Fund
30	*PWKS.001	Kodiak Covered Storage Bins	5,000	5,000	5,000	5,000	-	-	-	-	-	20,000	Street Fund
31	*PWKS.003	Kodiak Carpet Replacement	3,400	1,000	1,000	1,000	1,000	-	-	-	-	7,400	Street Fund
32	*PWKS.006	Garbage Can Containers	16,550	16,550	-	-	-	-	-	-	-	33,100	Street Fund
33	*PWKS.008	Brush Mower Attachment	-	3,400	-	-	-	-	-	-	-	3,400	Street Fund
35	*EQUP.001	Equipment Replacement	-	-	35,000	-	15,200	15,600	62,000	40,950	-	168,750	Street Fund
36	*VHCL.001	Vehicle Replacement	-	-	26,500	8,750	-	35,000	17,500	-	-	87,750	Street Fund
<b>07-STREET FUND TOTAL =</b>			<b>1,965,949</b>	<b>5,347,950</b>	<b>767,500</b>	<b>14,750</b>	<b>366,200</b>	<b>1,900,600</b>	<b>79,500</b>	<b>40,950</b>	<b>-</b>	<b>10,483,399</b>	
<b>CAPITAL IMPROVEMENT PROGRAM TOTAL =</b>			<b>3,166,099</b>	<b>11,527,100</b>	<b>2,705,000</b>	<b>970,000</b>	<b>2,011,000</b>	<b>2,403,000</b>	<b>6,743,000</b>	<b>1,283,100</b>	<b>-</b>	<b>30,808,299</b>	

\* - Projects funded by multiple funds

- 37 Appendix A - Equipment Replacement Schedule
- 38 Appendix B - Vehicle Replacement Schedule

## GFPK.003 - DOGWOOD PARK EXPANSION

### PROJECT SUMMARY

**Fund / Department:** General Fund - Parks

**2023-2024 Budget Amt:**

**Project Start Year:** 2025-2026

**Total Project Cost Amt:** 450,000

**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:**

Future expansion of the park with additional facilities which may include sports field, skate park, covered picnic shelter, and play areas. The project cannot be completed until Laurel Woods Phase 11 is complete and Webb Road through the park can be closed.

**The Budget Impact of this Project:**

This project uses Parks SDC funds and possible grant funding



### FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering Construction				50,000	400,000					50,000 400,000 - - -
<b>Total Expenditures</b>	-	-	-	50,000	400,000	-	-	-	-	450,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Parks System Development Charges / Grants				50,000	400,000					450,000 - - -
<b>Total Funding Sources</b>	-	-	-	50,000	400,000	-	-	-	-	450,000

**GFPK.004 - LAUREL WOODS PEDESTRIAN BRIDGE**

**PROJECT SUMMARY**

**Fund / Department:** General Fund - Parks      **2023-2024 Budget Amt:** 1,500,000      **Project Start Year:** 2019-2020  
**Total Project Cost Amt:** 1,775,000      **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:**

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. Construction may be delayed until FY 2024-25 if permitting encounters delays.

**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 2022-23, approximately \$215,000 for preliminary engineering and permitting will be spent.



**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Preliminary Engineering	60,000									60,000
Final Engineering & Permitting	215,000									215,000
Construction		1,500,000								1,500,000
										-
										-
<b>Total Expenditures</b>	<b>275,000</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,775,000</b>
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Metro Grant	38,156									38,156
Parks System Development Charges	236,844	1,500,000	-							1,736,844
										-
										-
<b>Total Funding Sources</b>	<b>275,000</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,775,000</b>

**GFPK.005 - PARK SIGNAGE**

**PROJECT SUMMARY**

<b>Fund / Department:</b> General Fund - Parks	<b>2023-2024 Budget Amt:</b> 40,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 40,000	<b>Project Completion Year:</b> 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 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 Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Purchase of Signs	-	40,000								40,000
<b>Total Expenditures</b>	-	40,000	-	-	-	-	-	-	-	40,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General Fund	-	40,000								40,000
<b>Total Funding Sources</b>	-	40,000	-	-	-	-	-	-	-	40,000

**GFPK.007 - HARLEMAN PARK BALL FIELD FENCING**

**PROJECT SUMMARY**

<b>Fund / Department:</b> General Fund - Parks	<b>2023-2024 Budget Amt:</b> 21,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 21,000	<b>Project Completion Year:</b> 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 new 4' tall chain link fence in the outfield of main softball field at Harleman Park. This will help delineate softball/baseball from the soccer field(s) creating a safer play for both groups.

**The Budget Impact of this Project:**

This is an expense in the General Fund/Parks. Forest Grove Little League (FGLL) has indicated that they would participate in funding. They hope they could share in a 50/50 split. Current cost quote is \$17,500, the \$21,000 is an estimated cost with inflation. All efforts will be made by city and FGLL to reduce costs. FGLL will reimburse the city for their share, approximately 50%.



**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Park Fencing		21,000								21,000
<b>Total Expenditures</b>	-	21,000	-	-	-	-	-	-	-	21,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General fund		10,500								10,500
Forest Grove Little League		10,500								10,500
<b>Total Funding Sources</b>	-	21,000	-	-	-	-	-	-	-	21,000

**GFTR.006 - CITY HALL UPGRADES**

**PROJECT SUMMARY**

<b>Fund / Department:</b> Internal Services Fund - Facilities	<b>2023-2024 Budget Amt:</b> 175,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 175,000	<b>Project Completion Year:</b> 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Replace roof, siding and windows		175,000								175,000
										-
										-
										-
										-
<b>Total Expenditures</b>	-	175,000	-	-	-	-	-	-	-	175,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General Fund		175,000								175,000
										-
										-
										-
<b>Total Funding Sources</b>	-	175,000	-	-	-	-	-	-	-	175,000

**GFTR.007 - CITY HALL CAMPUS SECURITY UPGRADES**

**PROJECT SUMMARY**

<b>Fund / Department:</b> Internal Services Fund - Facilities	<b>2023-2024 Budget Amt:</b> 10,000	<b>Project Start Year:</b> 2020-2021
	<b>Total Project Cost Amt:</b> 75,000	<b>Project Completion Year:</b> 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.



**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Update security software and begin replacing cameras	45,000	10,000	10,000	10,000						75,000
<b>Total Expenditures</b>	45,000	10,000	10,000	10,000	-	-	-	-	-	75,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General Fund	45,000	10,000	10,000	10,000						75,000
<b>Total Funding Sources</b>	45,000	10,000	10,000	10,000	-	-	-	-	-	75,000

## STRM.004 - PHASE 5 STORM SEWER UPGRADES

### PROJECT SUMMARY

**Fund / Department:** Storm Drain Fund     
 **2023-2024 Budget Amt:** 15,000     
 **Project Start Year:** 2024-2025  
**Total Project Cost Amt:** 15,000     
 **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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Construction			15,000							15,000
										-
										-
										-
<b>Total Expenditures</b>	-	-	15,000	-	-	-	-	-	-	15,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Storm Drain Fund			15,000							15,000
										-
										-
<b>Total Funding Sources</b>	-	-	15,000	-	-	-	-	-	-	15,000

## STRM.005 - PHASE 6 STORM SEWER UPGRADES

### PROJECT SUMMARY

**Fund / Department:** Storm Drain Fund

**2023-2024 Budget Amt:**

**Project Start Year:** 2025-2026

**Total Project Cost Amt:** 15,000

**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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Construction				15,000						15,000
										-
										-
										-
<b>Total Expenditures</b>	-	-	-	15,000	-	-	-	-	-	15,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Storm Drain Fund				15,000						15,000
										-
										-
<b>Total Funding Sources</b>	-	-	-	15,000	-	-	-	-	-	15,000

## STRM.006 - WATER QUALITY FACILITY REHABILITATION

### PROJECT SUMMARY

**Fund / Department:** Storm Drain Fund

**2023-2024 Budget Amt:** 40,000

**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 overgrown, 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Water Quality Facility Rehab Projects	80,000	40,000	40,000	40,000	50,000	50,000	300,000	350,000		950,000
										-
										-
										-
<b>Total Expenditures</b>	80,000	40,000	40,000	40,000	50,000	50,000	300,000	350,000	-	950,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Storm Drain Fund	80,000	40,000	40,000	40,000	50,000	50,000	300,000	350,000		950,000
										-
										-
<b>Total Funding Sources</b>	80,000	40,000	40,000	40,000	50,000	50,000	300,000	350,000	-	950,000

## STRM.007 - WATER QUALITY MANHOLES

### PROJECT SUMMARY

<b>Fund / Department:</b> Storm Drain Fund	<b>2023-2024 Budget Amt:</b> 30,000	<b>Project Start Year:</b> 2020-2021
	<b>Total Project Cost Amt:</b> 210,000	<b>Project Completion Year:</b> 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Water Quality Manholes	60,000	30,000	30,000	30,000	30,000	30,000				210,000
<b>Total Expenditures</b>	60,000	30,000	30,000	30,000	30,000	30,000	-	-	-	210,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Storm Drain Fund	60,000	30,000	30,000	30,000	30,000	30,000				210,000
<b>Total Funding Sources</b>	60,000	30,000	30,000	30,000	30,000	30,000	-	-	-	210,000

**STRM.008 - DOGWOOD PARK REGIONAL FACILITY**

**PROJECT SUMMARY**

*Fund / Department:* Storm Drain Fund

*2023-2024 Budget Amt:*

*Project Start Year:* 2025-2026

*Total Project Cost Amt:* 250,000

*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:**

A regional stormwater treatment facility will be constructed in the low area at the west end of the Dogwood Park Expansion area. The facility will treat currently untreated stormwater runoff that daylights to an open ditch just south of Webb Road on the east side of S. 26th Avenue.

**The Budget Impact of this Project:**

The project will be funded by stormwater system development charges as well as monies collected from the fee-in-lieu program for stormwater treatment and hydromodification.



**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering Construction				50,000	200,000					50,000 200,000 - -
<b>Total Expenditures</b>	-	-	-	50,000	200,000	-	-	-	-	250,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Fixed Asset - Storm Fund				50,000	200,000					250,000 - -
<b>Total Funding Sources</b>	-	-	-	50,000	200,000	-	-	-	-	250,000

## STRM.009 - STORMWATER MASTER PLAN

### PROJECT SUMMARY

**Fund / Department:** Storm Drain Fund

**2023-2024 Budget Amt:**

**Project Start Year:** 2024-2025

**Total Project Cost Amt:** 250,000

**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:**

Develop a new storm master plan that identifies new regional treatment and detention projects and analyzes potential fees for use of these facilities by development projects needing to meet Clean Water Services standards. The plan will also analyze how the City can meet storm permit requirements within the City's budget constraints.

**The Budget Impact of this Project:**

The plan is designed to create a stormwater fee structure for new development that provides a lower cost and more effective approach to treatment and detention of runoff.



### FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Planning			250,000							250,000
										-
										-
										-
<b>Total Expenditures</b>	-	-	250,000	-	-	-	-	-	-	250,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Storm Drain Fund			250,000							250,000
										-
										-
<b>Total Funding Sources</b>	-	-	250,000	-	-	-	-	-	-	250,000

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

**PROJECT SUMMARY**

**Fund / Department:** Water Fund      **2023-2024 Budget Amt:** 625,000      **Project Start Year:** 2023-2024  
**Total Project Cost Amt:** 625,000      **Project Completion Year:** 2023-2024

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

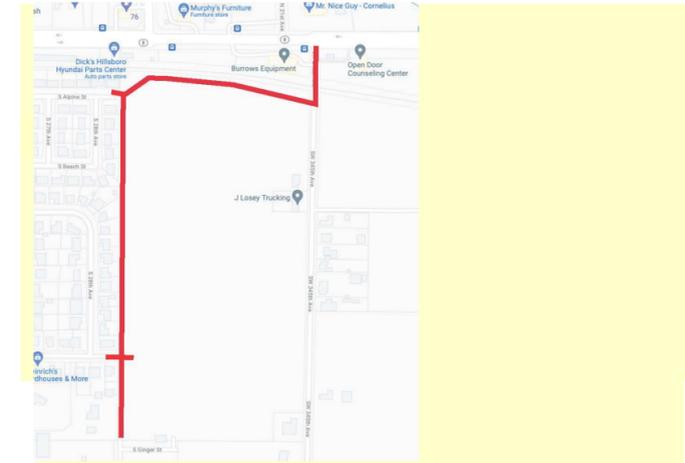
**PROJECT DETAILS**

**Detailed Description of Project:**

Construct 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Construction		625,000								625,000
<b>Total Expenditures</b>	-	625,000	-	-	-	-	-	-	-	625,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Fixed Asset - Water Fund		625,000								625,000
<b>Total Funding Sources</b>	-	625,000	-	-	-	-	-	-	-	625,000

## WTR.005 - PHASE 5 WATER MAIN UPGRADES

### PROJECT SUMMARY

<b>Fund / Department:</b> Water Fund	<b>2023-2024 Budget Amt:</b> 25,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 485,000	<b>Project Completion Year:</b> 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Survey & Engineering		25,000								25,000
Construction			460,000							460,000
										-
										-
										-
<b>Total Expenditures</b>	-	25,000	460,000	-	-	-	-	-	-	485,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Water Fund		25,000	400,000							425,000
Fixed Assets - Water Fund			60,000							60,000
										-
										-
<b>Total Funding Sources</b>	-	25,000	460,000	-	-	-	-	-	-	485,000

## WTR.006 - PHASE 6 WATER MAIN UPGRADES

### PROJECT SUMMARY

<b>Fund / Department:</b> Water Fund	<b>2023-2024 Budget Amt:</b> -	<b>Project Start Year:</b> 2024-2025
	<b>Total Project Cost Amt:</b> 485,000	<b>Project Completion Year:</b> 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Survey & Engineering			25,000							25,000
Construction				460,000						460,000
										-
										-
										-
<b>Total Expenditures</b>	-	-	25,000	460,000	-	-	-	-	-	485,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Water Fund			25,000	400,000						425,000
Fixed Assets - Water Fund				60,000						60,000
										-
										-
<b>Total Funding Sources</b>	-	-	25,000	460,000	-	-	-	-	-	485,000

## WTR.007 - BOOSTER STATION UPGRADE

### PROJECT SUMMARY

**Fund / Department:** Water Fund

**2023-2024 Budget Amt:** 2,000,000

**Project Start Year:** 2021-2022

**Total Project Cost Amt:** 2,495,000

**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:**

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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering and Construction Management	495,000	250,000								745,000
Construction		1,750,000								1,750,000
										-
										-
										-
<b>Total Expenditures</b>	495,000	2,000,000	-	-	-	-	-	-	-	2,495,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Water Fund	247,500	1,000,000	-							1,247,500
Fixed Assets - Water Fund	247,500	1,000,000	-							1,247,500
										-
										-
<b>Total Funding Sources</b>	495,000	2,000,000	-	-	-	-	-	-	-	2,495,000

**WTR.008 - RESERVOIR #2**

**PROJECT SUMMARY**

**Fund / Department:** Water Fund      **2023-2024 Budget Amt:** 200,000      **Project Start Year:** 2023-2024  
**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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	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
										-
										-
<b>Total Expenditures</b>	200,000	200,000	200,000	200,000	-	-	5,400,000	-	-	6,200,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Fixed Assets - Water Fund	200,000	200,000	200,000	200,000	-		5,400,000			6,200,000
										-
										-
										-
<b>Total Funding Sources</b>	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     
 **2023-2024 Budget Amt:** 250,000     
 **Project Start Year:** 2024-2025  
**Total Project Cost Amt:** 250,000     
 **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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Planning			250,000							250,000
										-
										-
										-
<b>Total Expenditures</b>	-	-	250,000	-	-	-	-	-	-	250,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Sanitary Sewer Fund			125,000	-						125,000
Fixed Asset - Sanitary Sewer Fund			125,000	-						125,000
										-
										-
<b>Total Funding Sources</b>	-	-	250,000	-	-	-	-	-	-	250,000

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

### PROJECT SUMMARY

<b>Fund / Department:</b> Sanitary Sewer Fund	<b>2023-2024 Budget Amt:</b>	<b>Project Start Year:</b> 2025-2026
	<b>Total Project Cost Amt:</b> 300,000	<b>Project Completion Year:</b> 2026-2027

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

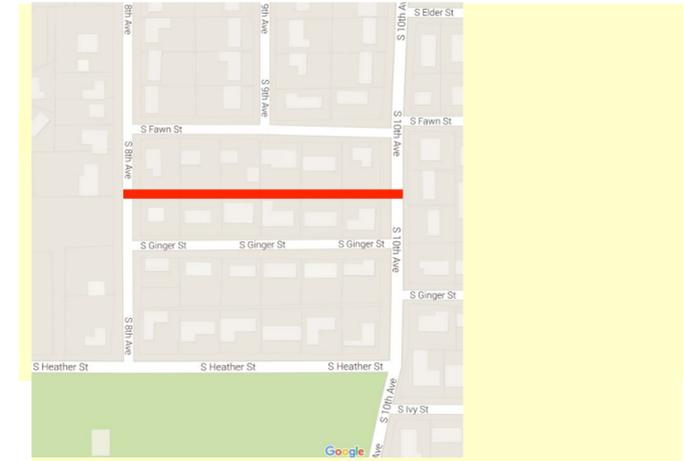
### PROJECT DETAILS

**Detailed Description of Project:**

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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering Construction				50,000	250,000					50,000 250,000 - -
<b>Total Expenditures</b>	-	-	-	50,000	250,000	-	-	-	-	300,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Sanitary Sewer Fund				50,000	250,000					300,000 - -
<b>Total Funding Sources</b>	-	-	-	50,000	250,000	-	-	-	-	300,000

**SWR.004 - FAWN STREET SANITARY SEWER REPLACEMENT (10th to 12th)**

**PROJECT SUMMARY**

<b>Fund / Department:</b> Sanitary Sewer Fund	<b>2023-2024 Budget Amt:</b> 35,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 160,000	<b>Project Completion Year:</b> 2024-2025

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

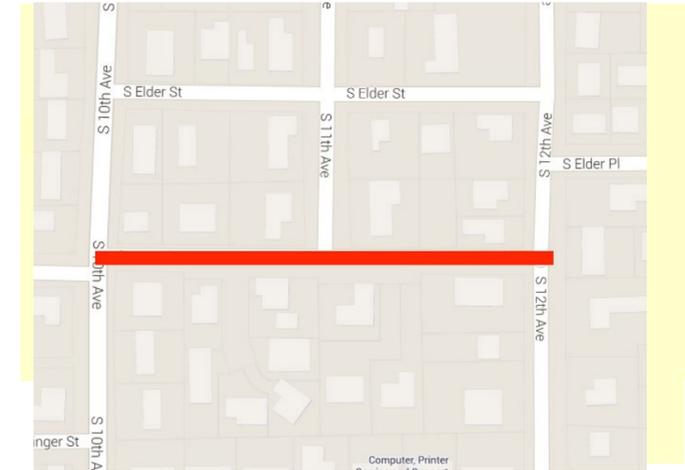
**PROJECT DETAILS**

**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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years	10-15 years	15-20 years	TOTALS
							2028-2033	2033-2038	2038-2043	
Engineering		35,000								35,000
Construction			125,000							125,000
										-
										-
<b>Total Expenditures</b>		-	35,000	125,000	-	-	-	-	-	160,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years	10-15 years	15-20 years	TOTALS
Sanitary Sewer Fund		35,000	125,000							160,000
										-
										-
<b>Total Funding Sources</b>		-	35,000	125,000	-	-	-	-	-	160,000

## SWR.005 - S. 29TH BLVD SANITARY SEWER EXTENSIONS

### PROJECT SUMMARY

**Fund / Department:** Sanitary Sewer Fund     
 **2023-2024 Budget Amt:** 100,000     
 **Project Start Year:** 2023-2024  
**Total Project Cost Amt:** 100,000     
 **Project Completion Year:** 2023-2024

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

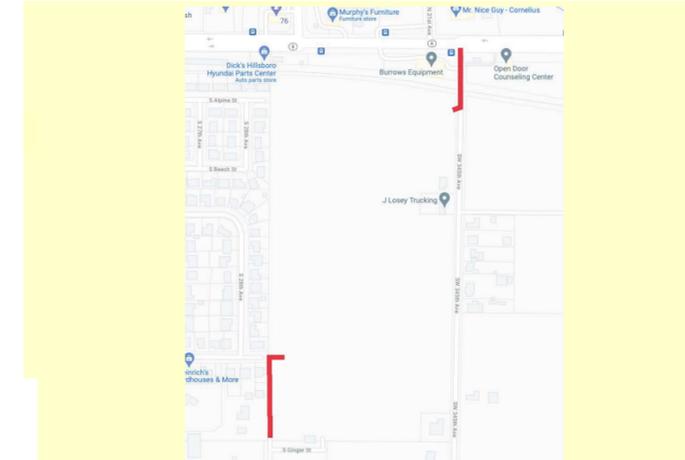
### PROJECT DETAILS

**Detailed Description of Project:**

Construct 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 although the City intends to set up a reimbursement district for the project.

**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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Construction		100,000								100,000
<b>Total Expenditures</b>	-	100,000	-	-	-	-	-	-	-	100,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Fixed Asset - Sanitary Sewer Fund		100,000								100,000
<b>Total Funding Sources</b>	-	100,000	-	-	-	-	-	-	-	100,000

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

**PROJECT SUMMARY**

**Fund / Department:** Street Fund      **2023-2024 Budget Amt:** 295,000      **Project Start Year:** 2022-2023  
**Total Project Cost Amt:** 370,000      **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:**

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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering, Easement Acquisition, & Survey Construction	75,000	295,000								75,000 295,000 - -
<b>Total Expenditures</b>	75,000	295,000	-	-	-	-	-	-	-	370,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
CDBG Grant Funds		225,000								225,000
TDT Funds	75,000	70,000								145,000 -
<b>Total Funding Sources</b>	75,000	295,000	-	-	-	-	-	-	-	370,000

## STRT.002 - N DAVIS PEDESTRIAN IMPROVEMENT PROJECT

### PROJECT SUMMARY

**Fund / Department:** Street Fund     
 **2023-2024 Budget Amt:** 200,000     
 **Project Start Year:** 2022-2023  
**Total Project Cost Amt:** 275,000     
 **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 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering, Easement Acquisition, & Survey Construction	75,000	200,000								75,000 200,000 - -
<b>Total Expenditures</b>	75,000	200,000	-	-	-	-	-	-	-	275,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
CDBG Grant Funds		140,000								140,000
TDT Funds	75,000	60,000								135,000 - -
<b>Total Funding Sources</b>	75,000	200,000	-	-	-	-	-	-	-	275,000

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

**PROJECT SUMMARY**

**Fund / Department:** Street Fund      **2023-2024 Budget Amt:** 700,000      **Project Start Year:** 2022-2023  
**Total Project Cost Amt:** 1,400,000      **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:**

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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Construction	700,000	700,000	-	-	-	-	-	-	-	1,400,000
<b>Total Expenditures</b>	<b>700,000</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,400,000</b>
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
CDBG Grant Funds		250,000	-	-	-	-	-	-	-	250,000
TDT Funds	700,000	450,000	-	-	-	-	-	-	-	1,150,000
<b>Total Funding Sources</b>	<b>700,000</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,400,000</b>

**STRT.004 - FLASHING SCHOOL ZONE SPEED SIGNS**

**PROJECT SUMMARY**

<b>Fund / Department:</b> Street Fund	<b>2023-2024 Budget Amt:</b> 70,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 70,000	<b>Project Completion Year:</b> 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 Fund. \$50,000 is for six (6) signs adjacent to Echo Shaw School and \$20,000 for two (2) on S 26th Ave near Free Orchard School.



**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Flashing Speed Signs		70,000								70,000
<b>Total Expenditures</b>	-	70,000	-	-	-	-	-	-	-	70,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Street Fund		70,000								70,000
<b>Total Funding Sources</b>	-	70,000	-	-	-	-	-	-	-	70,000

## STRT.005 - S 12TH AVE PEDESTRIAN CORRIDOR

### PROJECT SUMMARY

<b>Fund / Department:</b> Street Fund	<b>2023-2024 Budget Amt:</b> 475,000	<b>Project Start Year:</b> 2022-2023
	<b>Total Project Cost Amt:</b> 600,000	<b>Project Completion Year:</b> 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 6 to 8-foot sidewalk with ADA ramps and a raised intersection at South 12th Avenue and Dogwood Street.

**The Budget Impact of this Project:**

\$25,000 of street funds that are normally used for paving projects are required to fund a design consultant because the portion of the project outside the Dogwood/12th intersection is not eligible to TDT funding.



### FINANCIAL INFORMATION

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering, Easement Acquisition, & Survey Construction	125,000	475,000								125,000 475,000 - -
<b>Total Expenditures</b>	125,000	475,000	-	-	-	-	-	-	-	600,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
CDBG Grant Funds		425,000	-							425,000
Street Fund	25,000									25,000
TDT Funds	100,000	50,000								150,000
<b>Total Funding Sources</b>	125,000	475,000	-	-	-	-	-	-	-	600,000

**TDT.001 - S 29TH BLVD - PHASE 1**

**PROJECT SUMMARY**

**Fund / Department:** Traffic Development Fund

**2023-2024 Budget Amt:** 3,330,000

**Project Start Year:** 2020-2021

**Total Project Cost Amt:** 4,295,999

**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 three phases. Phase 1 brings S. 29th from Laurel Woods south of Dogwood St. to 345th.

**The Budget Impact of this Project:**

Project is required to allow full development of the SE UGB expansion area. Project is funded by TDT funds.



**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering	465,999	30,000								495,999
Construction	500,000	3,300,000								3,800,000
										-
										-
<b>Total Expenditures</b>	965,999	3,330,000	-	-	-	-	-	-	-	4,295,999
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Traffic Development Fund	965,999	3,330,000	-							4,295,999
										-
										-
<b>Total Funding Sources</b>	965,999	3,330,000	-	-	-	-	-	-	-	4,295,999

**TDT.002 - S 29TH BLVD - PHASE 2**

**PROJECT SUMMARY**

<b>Fund / Department:</b> Traffic Development Fund	<b>2023-2024 Budget Amt:</b> 252,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 952,000	<b>Project Completion Year:</b> 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:**

Construct a new collector street connecting the Laurel Woods subdivision with 345th and Baseline. The project consists of three phases. Phase 2 creates a new intersection at S. 29th Blvd and SW 345th.



**The Budget Impact of this Project:**

Project is funded by TDT funds.

**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering Construction		252,000	700,000							252,000 700,000 - -
<b>Total Expenditures</b>	-	252,000	700,000	-	-	-	-	-	-	952,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Traffic Development Fund	-	252,000	700,000							952,000 - -
<b>Total Funding Sources</b>	-	252,000	700,000	-	-	-	-	-	-	952,000

**TDT.003 - S 29TH BLVD - PHASE 3**

**PROJECT SUMMARY**

**Fund / Department:** Traffic Development Fund      **2023-2024 Budget Amt:** -      **Project Start Year:** 2026-2027  
**Total Project Cost Amt:** 2,200,000      **Project Completion Year:** 2027-2028

**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 three phases. Phase 3 reconstructs the intersection of Baseline and 345th, adds traffic signals to that intersection, and installs a gated crossing at the railroad south of Baseline.

**The Budget Impact of this Project:**

While the project is projected to be funded by TDT funds, MSTIP funding may construct the improvements.



**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Engineering Construction					350,000	1,850,000				350,000 1,850,000 - -
<b>Total Expenditures</b>	-	-	-	-	350,000	1,850,000	-	-	-	2,200,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Traffic Development Fund					350,000	1,850,000				2,200,000 - -
<b>Total Funding Sources</b>	-	-	-	-	350,000	1,850,000	-	-	-	2,200,000

**PWKS.001 - KODIAK COVERED STORAGE BINS**

**PROJECT SUMMARY**

**Fund / Department:** General - Storm - Water - Sewer - Street      **2023-2024 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Covered Material Storage Bins	25,000	25,000	25,000	25,000						100,000
<b>Total Expenditures</b>	25,000	25,000	25,000	25,000	-	-	-	-	-	100,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	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
<b>Total Funding Sources</b>	25,000	25,000	25,000	25,000	-	-	-	-	-	100,000

**PWKS.003 - KODIAK CARPET REPLACEMENT**

**PROJECT SUMMARY**

<b>Fund / Department:</b> General - Storm - Water - Sewer - Street	<b>2023-2024 Budget Amt:</b> 5,000	<b>Project Start Year:</b> 2019-2020
	<b>Total Project Cost Amt:</b> 37,000	<b>Project Completion Year:</b> 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:**

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 \$5,000 being spent each year.



**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Carpet Replacement	17,000	5,000	5,000	5,000	5,000					37,000
<b>Total Expenditures</b>	17,000	5,000	5,000	5,000	5,000	-	-	-	-	37,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General Fund	3,400	1,000	1,000	1,000	1,000					7,400
Storm Drain Fund	3,400	1,000	1,000	1,000	1,000					7,400
Water Fund	3,400	1,000	1,000	1,000	1,000					7,400
Sanitary Sewer Fund	3,400	1,000	1,000	1,000	1,000					7,400
Street Fund	3,400	1,000	1,000	1,000	1,000					7,400
<b>Total Funding Sources</b>	17,000	5,000	5,000	5,000	5,000	-	-	-	-	37,000

**PWKS.006 - GARBAGE CAN CONTAINERS**

**PROJECT SUMMARY**

<b>Fund / Department:</b> General Fund - Parks & Street	<b>2023-2024 Budget Amt:</b> 28,100	<b>Project Start Year:</b> 2022-2023
	<b>Total Project Cost Amt:</b> 56,200	<b>Project Completion Year:</b> 2023-2024

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

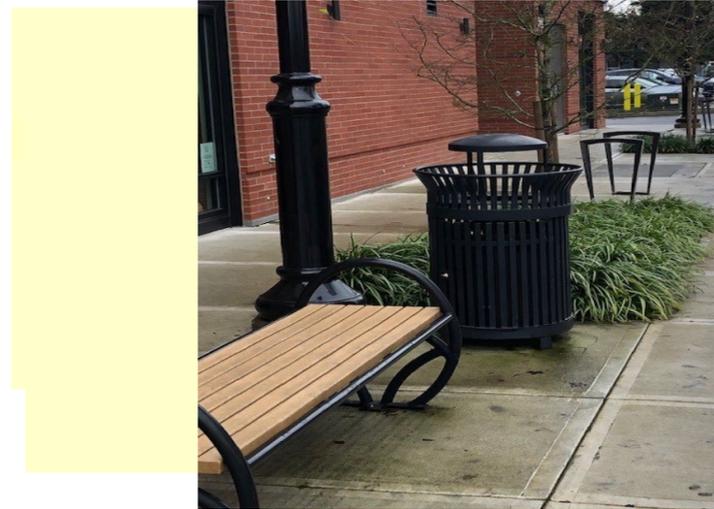
**PROJECT DETAILS**

**Detailed Description of Project:**

Install 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 with covers and 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Garbage Can Containers	28,100	28,100	-	-	-	-	-	-	-	56,200
<b>Total Expenditures</b>	<b>28,100</b>	<b>28,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,200</b>
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General Fund	11,550	11,550	-	-	-	-	-	-	-	23,100
Street Fund	16,550	16,550	-	-	-	-	-	-	-	33,100
<b>Total Funding Sources</b>	<b>28,100</b>	<b>28,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,200</b>

**PWKS.008 - BRUSH MOWER ATTACHMENT**

**PROJECT SUMMARY**

<b>Fund / Department:</b> General - Storm - Water - Sewer - Street	<b>2023-2024 Budget Amt:</b> 17,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 17,000	<b>Project Completion Year:</b> 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:**

Brush mower attachment for the mini-excavator used for mowing medium to heavy brush, trees, limbs and grass in ROW's, alleys, open spaces, trails, pathways, vegetated corridors, etc. This equipment can mow in areas that are hard to reach and will save staff hours, increase staff safety, and increase productivity.

**The Budget Impact of this Project:**

This is a one time expense with funding coming from multiple departments.



**FINANCIAL INFORMATION**

Expenditures		Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Brush Mower Attachment			17,000								17,000
<b>Total Expenditures</b>		-	17,000	-	-	-	-	-	-	-	17,000
Revenue (Funding Source)		Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General Fund			3,400								3,400
Storm Drain Fund			3,400								3,400
Water Fund			3,400								3,400
Sanitary Sewer Fund			3,400								3,400
Street Fund			3,400								3,400
<b>Total Funding Sources</b>		-	17,000	-	-	-	-	-	-	-	17,000

**PWKS.009 - PORTABLE HYDRAULIC PUMP**

**PROJECT SUMMARY**

<b>Fund / Department:</b> Storm - Water - Sewer	<b>2023-2024 Budget Amt:</b> 12,000	<b>Project Start Year:</b> 2023-2024
	<b>Total Project Cost Amt:</b> 12,000	<b>Project Completion Year:</b> 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:**

Portable hydraulic pump to power large diameter pipe saw (Wachs saw) and other power tools in remote areas where we can't get the mini excavator or the mini is not feasible.



**The Budget Impact of this Project:**

This is a one time expense with funding coming from multiple departments.

**FINANCIAL INFORMATION**

Expenditures	Prior Year Expenditure	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Portable Hydraulic Pump		12,000								12,000
										-
										-
										-
<b>Total Expenditures</b>	-	12,000	-	-	-	-	-	-	-	12,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Storm Drain Fund		4,000								4,000
Water Fund		4,000								4,000
Sanitary Sewer Fund		4,000								4,000
										-
<b>Total Funding Sources</b>	-	12,000	-	-	-	-	-	-	-	12,000

## EQUP.001 - EQUIPMENT REPLACEMENT PROGRAM

### PROJECT SUMMARY

<b>Fund / Department:</b> Multiple	<b>2023-2024 Budget Amt:</b> 167,000	<b>Project Start Year:</b> ongoing
	<b>Total Project Cost Amt:</b> 812,100	<b>Project Completion Year:</b> 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Equipment Replacement (FY2023-2024)		167,000								167,000
Equipment Replacement (FY2024-2025)			185,000							185,000
Equipment Replacement (FY2025-2026)										-
Equipment Replacement (FY2026-2027)					36,000					36,000
Equipment Replacement (FY2027-2028)						68,000				68,000
Equipment Replacement (FY2028-2043)							143,000	213,100		356,100
<b>Total Expenditures</b>	-	167,000	185,000	-	36,000	68,000	143,000	213,100	-	812,100
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General Fund		167,000	35,000		5,200	5,600	17,000	54,700		284,500
Storm Drain Fund		-	40,000		5,200	15,600	13,000	40,950		114,750
Water Fund		-	35,000		5,200	15,600	13,000	38,250		107,050
Sanitary Sewer Fund		-	40,000		5,200	15,600	38,000	38,250		137,050
Street Fund		-	35,000		15,200	15,600	62,000	40,950		168,750
<b>Total Funding Sources</b>	-	167,000	185,000	-	36,000	68,000	143,000	213,100	-	812,100

## VHCL.001 - VEHICLE REPLACEMENT PROGRAM

### PROJECT SUMMARY

<b>Fund / Department:</b> Multiple	<b>2023-2024 Budget Amt:</b> 1,150,000	<b>Project Start Year:</b> ongoing
	<b>Total Project Cost Amt:</b> 4,285,000	<b>Project Completion Year:</b> 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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
Vehicle Replacement (FY2023-2024)		1,150,000								1,150,000
Vehicle Replacement (FY2024-2025)			385,000							385,000
Vehicle Replacement (FY2025-2026)				35,000						35,000
Vehicle Replacement (FY2026-2027)					690,000					690,000
Vehicle Replacement (FY2027-2028)						405,000				405,000
Vehicle Replacement (FY2028-2043)							400,000	1,220,000		1,620,000
<b>Total Expenditures</b>	-	1,150,000	385,000	35,000	690,000	405,000	400,000	1,220,000	-	4,285,000
Revenue (Funding Source)	Prior Year Revenues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	5-10 years 2028-2033	10-15 years 2033-2038	15-20 years 2038-2043	TOTALS
General Fund		900,000	9,000		640,000	70,000		570,000		2,189,000
Storm Drain Fund			26,500	8,750	-		17,500	325,000		377,750
Water Fund			176,500	8,750	15,000		347,500			547,750
Sanitary Sewer Fund		250,000	146,500	8,750	35,000	300,000	17,500	325,000		1,082,750
Street Fund			26,500	8,750		35,000	17,500			87,750
<b>Total Funding Sources</b>	-	1,150,000	385,000	35,000	690,000	405,000	400,000	1,220,000	-	4,285,000

APPENDIX A

EQUIPMENT REPLACEMENT SCHEDULE

Asset	Description	Department	Equip ID	Replacement	
				Fiscal Year	Cost
EQUIP10012	HP T1100 Plotter	commdev-eng		2024	12,000
New2031	Air Compressor	Fire		2024	130,000
New2025	Turnout Washer/Dryer	Fire		2024	25,000
EQUIP10061	TV Truck Software 1/2	Storm-Sewer		2025	10,000
EQUIP10049	1994 Cat Backhoe	pk sd wa sw st	94-816	2025	175,000
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
EQUIP10106	Thermal Imaging Camera	Fire		2031	12,000
New2032	Folding/Stuffing Machine	admin-wa-sw-sd		2032	20,000
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
EQUIP10131	Bradbury Vehicle Lift	pk sd wa sw st		2038	40,000
					812,100

APPENDIX B

VEHICLE REPLACEMENT SCHEDULE

Asset	Description	Department	Vehicle ID	Fiscal Year	Replacement Cost
VEHCL10058	2015 KME Panter/Flex Custom Pumper	Fire		2024	900,000
VEHCL10048	2002 Ford E450 Sewer Video Truck	Sewer	02-830	2024	250,000
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
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	450,000
VEHCL10057	2012 Dodge Ram 5500 Brush	Fire		2027	175,000
VEHCL10059	2013 Freightliner Sewer Cleaner	Sewer	13-840	2028	300,000
VEHCL10064	2018 Ford F150 Pickup	Streets		2028	35,000
VECHL10065	2018 Ford Expedition	Fire		2028	70,000
New2020	2019 Ford F450 Pick Up	Water		2029	85,000
VEHCL10036	2000 GMC C8500 8-Yarder	Water	00-826	2029	95,000
VEHCL10031	2009 Ford Escape Hybrid	sd-wa-sw-st	09-828	2030	35,000
VEHCL10043	1992 Cat Loader	Water	92-834	2030	150,000
VEHCL10032	2010 Ford Escape Hybrid	sd-wa-sw-st	10-835	2031	35,000
VEHCL10060	2015 KME Fire Tender	Fire		2035	500,000
VEHCL10077	2019 Ford T-250 Transit Van	Library		2035	70,000
NEW2043	2024 Freightliner Sewer Cleaner	Storm - Sewer		2043	650,000
					4,285,000

## ACRONYMS

ADA	Americans with Disabilities Act
AFSCME	American Federation of State County and Municipal Employees Union
AMR	Automated Meter Reading
ARPA	American 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
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
PAU	Peak Activity Unit
PC	Personal Computer
PVC	Polyvinyl Chloride
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SDC	System Development Charges
SOLV	Stop Oregon Litter & Vandalism
STEM	Science, Technology, Engineering and Mathematics
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 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*

## 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.

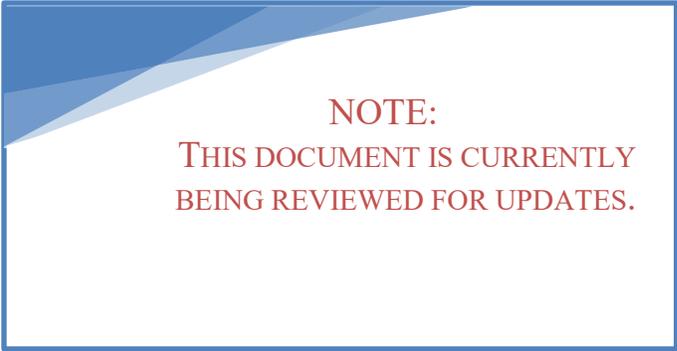
**Washington County Cooperative Library Services (WCCLS):** This regional entity receives a portion of Washington County's property taxes. The money is used to fund countywide services such as the circulation software and interlibrary loan. A portion is returned to each city based on a formula that includes 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 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*



**NOTE:**  
THIS DOCUMENT IS CURRENTLY  
BEING REVIEWED FOR UPDATES.

**City of Cornelius  
Comprehensive Financial Policies  
January 1, 2007**

COMPREHENSIVE FINANCIAL POLICIES

TABLE OF CONTENTS  
COMPREHENSIVE FINANCIAL POLICIES

**ACCOUNTING POLICIES**  
A. Maintenance of Accounting Records..... 4  
B. External Audit..... 4  
C. Financial Reporting..... 4

**ASSET MANAGEMENT POLICIES**  
A. Investments..... 5  
B. Cash Management ..... 6  
C. Investment of Deferred Compensation..... 6  
D. Maintaining Records of City Owned Assets ..... 6

**BUDGET POLICIES**  
A. Statement of Philosophy..... 7  
B. Compliance with Local Budget Law ..... 7  
C. Budget Amendments ..... 7  
D. Inflation Guidelines..... 8  
E. Capital Improvement Plan..... 8  
F. Revenue ..... 8  
G. Fund Balance ..... 8  
H. Fees and Charges ..... 8  
I. Capital Expenditures within Department..... 9  
J. Budgeting Contingency..... 9  
K. Use of Contingency..... 10

**CAPITAL IMPROVEMENT AND LAND ACQUISITION POLICIES**  
**CAPITAL IMPROVEMENT**  
A. Capital Improvement Program ..... 11  
B. Monitoring the Capital Budget..... 11

**LAND ACQUISITION POLICIES**  
A. Scope..... 12  
B. Approval of Land Acquisitions..... 12  
C. Checklist..... 12  
D. Review by City Manager ..... 13

**DEBT MANAGEMENT POLICIES**  
A. Uses of Debt..... 14  
B. Financing Alternatives ..... 14  
C. Credit Ratings and Disclosure ..... 14  
D. Debt Margins..... 14  
E. Bond Issuance Advisory Fees and Costs..... 14

**REVENUE MANAGEMENT POLICIES**  
A. General Guidelines ..... 15  
B. Diversification of Revenue Sources ..... 15  
C. System Development Charges, User Fees and Other Charges..... 15  
D. Utility Rates..... 16  
E. Interest Income ..... 16

**GLOSSARY** ..... 17  
**ACRONYMS** ..... 26

## 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.

## COMPREHENSIVE FINANCIAL POLICIES

### 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.

## COMPREHENSIVE FINANCIAL POLICIES

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.

## COMPREHENSIVE FINANCIAL POLICIES

### **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.

## COMPREHENSIVE FINANCIAL POLICIES

### **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

## COMPREHENSIVE FINANCIAL POLICIES

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.

## COMPREHENSIVE FINANCIAL POLICIES

### **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.

## COMPREHENSIVE FINANCIAL POLICIES

### **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

## COMPREHENSIVE FINANCIAL POLICIES

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

## COMPREHENSIVE FINANCIAL POLICIES

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