

CITY OF SISTERS
ADOPTED BUDGET
Fiscal Year 2018-2019



Honoring Dorro Converse Sokol 9-7-1926 to 1-23-2017

A Genuine Sisters' Icon



Dorro Converse Sokol moved to Sisters in 1971, where she became an integral part of the Sisters Community.

The City of Sisters takes this opportunity to honor Dorro Sokol for all she has done for Sisters.

Dorro served on the Planning Commission for 20 years from Oct. 1981 to May 2001.

She served as Commission Chair from July 1986 to Aug. 1994.

Not only did Dorro serve the City directly, she gave tirelessly of her time to Sisters Rotary, Sisters Rodeo, the Sisters Jazz Festival Board and graciously donated to the Sisters Folk Festival and the Sisters School Foundation to promote women in the Sisters High School Outlaw Aviation program.

The City of Sisters would also like to give a heartfelt thank you to Cris Converse, Dorro's daughter who donated 2.15 CFS of water rights to the City on behalf of her mother.

The generosity of these two women will always be remembered by the City of Sisters.



Photo courtesy of Gary Miller

Adopted Budget FY 2018/19

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Budget Committee

Introduction

City of Sisters Adopted Budget For Fiscal Year 2018-2019

CITY COUNCIL

Charles Ryan, Mayor
Nancy Connolly, President
Andrea Blum
David Asson
Richard Esterman

APPOINTED OFFICIALS

William Hall
Gary Ross
Amy Burgstahler
David Moyer
Michael Preedin

CITY STAFF

Brant Kucera, City Manager
Joseph O'Neill, Finance Director
Paul Bertagna, Public Works Director
Patrick Davenport, Community Development Director
Kerry Prosser, City Recorder
Erik Huffman, City Engineer
Jeremy Green, City Attorney

**520 E. CASCADE AVENUE
P.O. Box 39
SISTERS, OREGON 97759**

www.ci.sisters.or.us



Budget Message

Introduction

TO: Budget Committee Members and Citizens
FROM: Brant Kucera, City Manager
DATE: May 7th, 2018
RE: Presenting the Fiscal Year 2018/19 Adopted Budget

OVERVIEW

Central Oregon continues to grow at an extraordinary pace with the population of the Bend-Redmond metropolitan area increasing by 3.4% between 2017 and 2018. Nationwide the metropolitan area ranks fourth in percentage growth. During this same time the population of Sisters increased by an even larger percentage. The popularity of the region presents both opportunities and challenges. While our residents enjoy a high quality of life with easy access to excellent schools and an abundance of nature continued growth has the potential to drastically change the character of our community. The budget is a statement of the priorities of the City and is in many ways a reflection of what we want our community to become. I think you will find the management team has drafted a budget document that addresses the goals of our community as well as the long-term financial sustainability of our City.

CITY OVERVIEW

The City currently employs 16.25 FTE's (Full Time Equivalent) and 4 people on a part-time contracted basis. Building permit/inspection services are contracted from Deschutes County. We own 11 buildings and 5 public restroom facilities book valued at \$3,609,060; Equipment and Systems book valued at \$15,490,883 and Street Improvements book valued at \$6,427,082. We work 365 days per year, 7 days a week, 24 hours a day. We process approximately 470 Public Works service calls each year.

COMMUNITY AND ECONOMIC TRENDS

- The population in the City increased by approximately 150 individuals during the past year, which represents a 6.3% growth in population.
- School enrollment decreased by 1.2% from 1,082 to 1,069 from the end of 2016/17 to 2017/18 school year.
- The City has issued 577 business licenses so far this year. This represents a 19.5% increase over last year.
- Total assessed property values of the city increased \$19,633,393 which represents a 5.5% increase from the prior year.
- Gas Taxes have grown by 6% from year to date last year.
- Transient Room Tax revenue has grown 8.3% from year to date last year.

KEY ECONOMIC FACTORS AND ASSUMPTIONS

The FY 17/18 budget is driven by key economic factors and assumptions as follows:

- **Property tax revenue** is budgeted to increase 5%. This is offset by a collection rate of 95%.



Budget Message

Introduction

- **Population** continues to increase. The city's current population is approximately 2,540. It is expected that during the upcoming fiscal year the city's population will continue to increase by approximately 5% to 6% or 127 to 152 individuals. Population affects estimates for state shared revenues (cigarette and liquor taxes) and state gas taxes which are distributed on a per capita basis.

- **Economic and Development Activity**
 - Some significant highlights of economic activity during the 2016-17 fiscal year include:
 - Secured a new 2.15 CFS water right for Well #4
 - SDC Study was completed;
 - Utility Rate Study was completed;
 - TSP Refinement was completed;
 - US20 Roundabout aesthetics and art were selected;
 - Business openings this fiscal year: BJ's Ice Cream Inc., Many Horses LLC, Bruneau's South Philly Cuisine, Artsy Feltsy, Turnkey Vacation Rental Inc., Juniper Works Natural, Momentum Promo Inc., Graceful Touch Bodyworks, Chick Richard and Den, Outlaw Tattoo LLC, World's Children, Find Your Balance Health Coach, Fireside Bookkeeping LLC, The Hidden Studios LLC, I and I Crystal Cleaning, Dutch Bros LLC, Wildflower Studio LLC, Three Sisters Vacation Rental, Summit Plumbing, Melvins by Newport Ave Market, Rasier LLC, She Soars Psychiatry LLC, Daydream HQ LLC, Mead Studios, Sisters Meadow House, 7 Peaks Paving, Sprinkle Can Corner, Sisters Vacation Rental LLC, Hauge Provisions of Oregon Inc., Allen, Robert, Three Sisters Historical Society, Happy Mountain Design, JP Pierce, Nugget Newspaper LLC, Spoons in Sisters LLC, EC Company, Clutch Industries, Green Rock/Roy & Amber Dean, Rental Home for you LLC, Prime Home Inspection Inc., Furry Friends Foundation Inc., Sisters Tree View LLC, Boone Dog Pizza LLC, Three Sisters Insurance LLC, Barkoff Ventures LLC, Coyote Springs Financial Consultants, All You Need is Maintenance & Co., Howes, Lindsay, R and R General Contractors, Goldfish Enterprises Inc., Simply Arbor Tree Care Inc., Dreamlife Vacation Rental LLC, Badger Electric Inc., Inn at Jefferson & Pine, Deschutes Residential Construction, Boxwell Properties and Development LLC, Elements Hair Studio, Carolyn Ritchie LMT, Frideres Dental LLC, Cleaning Queen, Arbor 1 Tree Service LLC, Zobrist Bob and Shauna, Beveridge Brian, Canvas da Block, Tree City Organics LLC, CSN Construction, Box of Rain LLC, Ashland Medford Plumbing Inc., Sisters Tree Care LLC, Jamie Cakes, Sister's Festival House LLC, Visual Edge LLC, R & H Construction, Adam Bright Tree Service, High Desert Rideshare, Schatz Pretzel LLC, Grand Peaks at Sisters, Metal Masters Inc., Eastern Cascade Solutions LLC.

- **Staffing and Labor Costs**
 - The budget includes a decrease of .55 FTE from the current budget year consisting of a reduced Data Analyst Position of .75 FTE and increase of .20 FTE in the Community Development Department.
 - A cost of living adjustment (COLA) of 2.2% is included in the budget.



Budget Message

Introduction

- Merit adjustments of up to 3% are tied to performance.
- Healthcare benefit premiums are budgeted with at an estimated 9.1% increase above FY 17/18 levels. Employees will continue to contribute 10% of premium cost, ranging from \$76 to \$217/month depending on the medical plan. The City actively promotes employee wellness through various initiatives including safety meetings, fitness programs, employee assistance programs and other measures.
- The Public Employee Retirement System (PERS) employer contribution rate will continue at the current rate of 14.28% for Tier 1/Tier 2 employees and 9.97% for OPSRP employees for the next fiscal year. The next rate change will be for the 2019/2021 biennium. At this point, it is estimated the updates rates will increase to 26.15% percentage for Tier 1/Tier 2 employees and 20.82% for OPSRP employees. The city will continue to pick up the employee's 6% share of the PERS contribution.
- **Risk Management** assumptions include the following:
 - Worker's compensation insurance rates will increase 2%.
 - Property and Liability insurance will increase by 2%.

FOCUS OF THE FISCAL YEAR 2018/19 BUDGET

The budget has been prepared in accordance with Oregon Budget Law and Government Accounting Standards. It is a balanced budget, meaning that total resources (revenues) equal total requirements (expenditures). The budget is comprised of 12 funds: 8 governmental and 4 proprietary.

The City's total budget, net of transfers in and out, is \$15,227,487 which represents a 11% increase from the \$13,681,334 budgeted last year. Highlights include:

- **Revenues:** Projected General Fund revenues are \$2,429,000 an increase of 14% from budgeted amounts for FY 17/18. The city's largest source of General Fund revenues will continue to be derived from property tax.
- **Reserves:** Per the City's Comprehensive Financial Management Policies, operating contingencies are set at two months operating expenses. Capital Replacement and Capital Improvement Reserves were established in each operating fund. Balances and annual contributions to these funds are analyzed each year to ensure the City is adequately reserved for future capital expenditures.
- **Transfers:** Transfers from operating funds to the City Hall Debt Service Fund are proposed for City Hall debt service payments
- **FTE Re-allocation:** Personnel Service allocations can have a major impact on operating funds. The allocation plan presented this year is designed to reflect, in general, how staff will support the City's programs and services. Large changes to allocations are avoided in order to provide operating stability in the funds.



Budget Message

Introduction

1. **Economic Development:** The budget includes funding for a full-time Economic Development Manager for Sisters with additional funding contributions from Deschutes County.
2. **Law Enforcement Contract:** The City is in the second year of a three year law enforcement contract with the Deschutes County Sheriff's Office. This contract calls for an increase of 4% per year. No changes in service levels are proposed.
3. **Capital Projects:** The development of a 10 year CIP (Capital Improvement Plan) provides a strategy that allows the City to fund infrastructure improvements over the medium and long term. These projects involve system wide upgrades and when appropriate, take into account opportunities to plan for future growth. Funding for these projects comes from a combination of the operating funds and SDC funds. The City develops a five year plan and then, through the budget process, sources ways to fund these projects. Major projects budgeted for the upcoming year include: Creekside Park Walking bridge to gain ADA compliance, US 20 Roundabout aesthetics, ongoing water system upsizing for new lines to 12 inches to accommodate growth; and street pavement overlays to maintain the overall condition of City streets.

BEYOND FISCAL YEAR 2018/19

The FY 2018/19 budget includes funding for a number of projects that will leave an indelible mark on the future of our City. The completion of the Sister's Country Vision and City Strategic Plan will provide a framework for long-term decision making for elected officials and city staff. Continued investment in our utilities and streets will ensure that the City will be in a strong position to address the increased demand on our infrastructure. I truly believe this budget is a commitment to the future but honors what makes Sisters unique today.

ACKNOWLEDGEMENTS

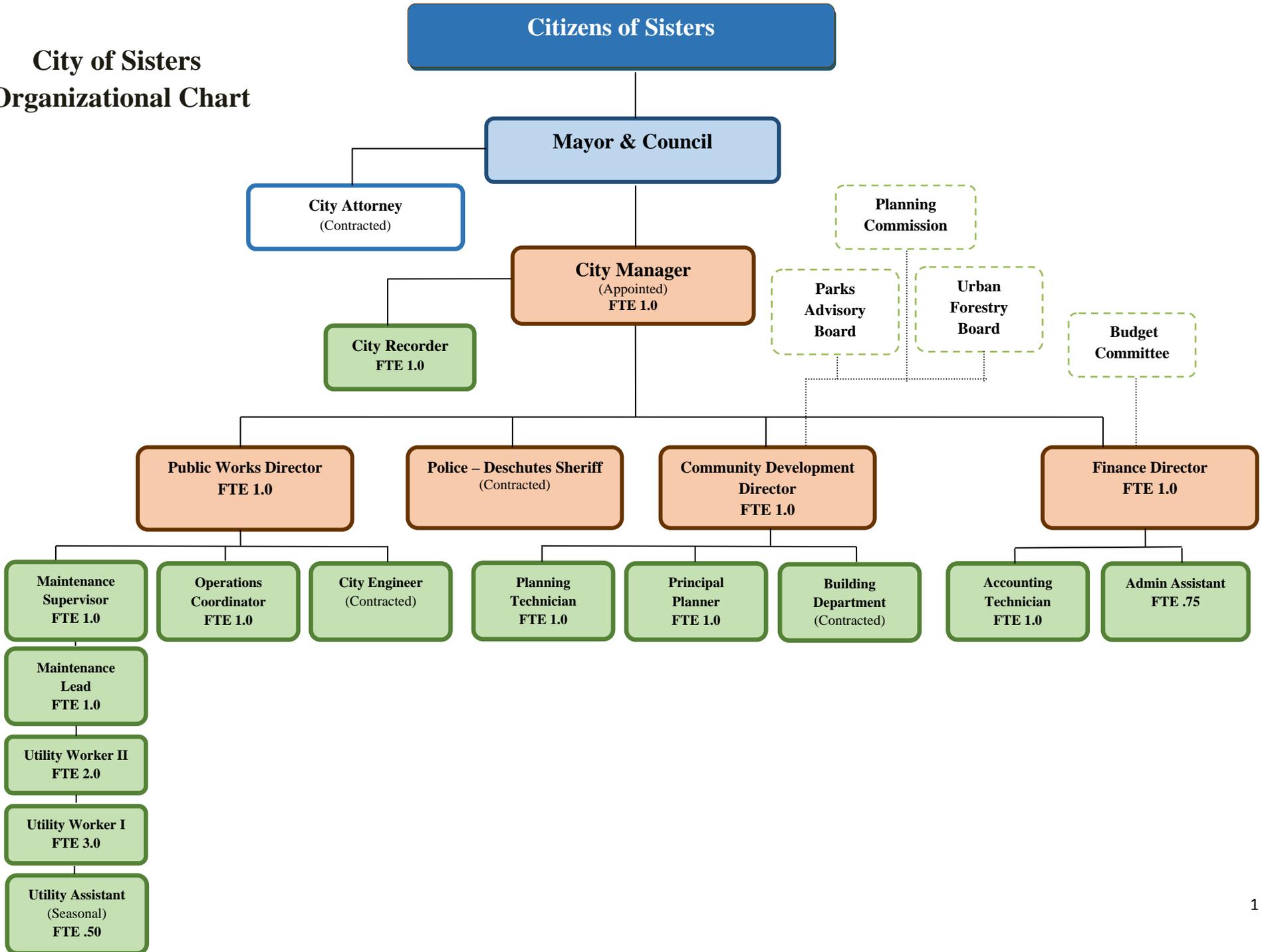
In closing, I would like to thank Department Directors, Paul Bertagna, Patrick Davenport and Joe O'Neill as well as City staff who contributed to the creation of this document.

The budgetary process could not be accomplished without the support, expertise, and dedication of our volunteers so I would like to recognize the members of the budget committee for their commitment to this process that's so vital to the community.

Respectfully Submitted,

Brant Kucera
City Manager

City of Sisters Organizational Chart



Adopted Budget FY 2018/19

Goals and Objectives



Administration	Finance	Public Works	Community Development	City Council
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2018-2019 Council Goals

Economic Development Evaluation

Business Development (EDCO)	X			X
Business Survey	X	X	X	
Promote Affordable Housing Options		X	X	X
Construction Excise Tax	X	X		

Forest Service Property

Assist in USFS/Private Party Interests	X		X	X
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URA Strategy

URA Funding - East Portal		X		X
Existing Fund Balance Utilization		X		
- Adams Ave			X	X

Effective Public Communication and Outreach

Senior Service Needs			X	
Volunteer Training	X			
Community Engagement				X
Enhance Interior to City Hall	X		X	
City Entrance signs Update			X	

Visioning / Strategic Plan

Key Transportation Projects			X	X
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FORM OF GOVERNMENT

The City of Sisters is a municipal corporation that operates under the Council/Manager form of government. Administrative authority is vested in the City Manager while the City Council exercises legislative authority. One of the primary duties of the Council is to approve an annual balanced budget.

BUDGETING CYCLE

Oregon's Local Budget Law

The city's budget is a financial plan for the budget period. In Oregon, cities are required to prepare an annual or bi-annual budget. The budget process can be summarized in four steps in which the budget is 1) prepared, 2) approved, 3) adopted, and 4) executed. The budget process encourages citizen input and is a valuable tool in obtaining public opinion about proposed programs and fiscal policies.

Preparing the Budget

Budget Officer Appointed. Each city must have a budget officer, either appointed by the governing body or designated in the local government's charter. The Sisters' charter designates the budget officer as the City Manager. The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee.

Proposed Budget Prepared. The first step in the budget process is the development of the budget calendar. The budget must be adopted by June 30, before the new fiscal year begins.

A city budget is made up of several funds, each with a specific purpose. The City of Sisters operates 12 funds. The department directors assist the City Manager in developing the budget, identifying program costs and making budget adjustments if necessary to ensure the budget is balanced. The City Manager evaluates and makes the final decision on the funding levels for the proposed budget.

Approving the Budget

Publish Notice. After the proposed budget is prepared, a "Notice of the Budget Committee Meetings" is published. The notice contains the dates, times and place of the meetings. The notice must be published in a newspaper of general circulation, 5 to 30 days before the scheduled budget committee meeting date and also posted on the City's website at least 10 days before the meeting.



Budget Committee Meetings. The budget committee consists of the members of the governing body and an equal number of citizens at large. If, after a good faith attempt, the governing body cannot find a sufficient number of registered voters who are willing to serve, the budget committee becomes those who are willing plus the governing body. If no willing electors can be found, the governing body is the budget committee. A quorum, or more than one-half of the committee's membership, must be present in order for the budget committee to conduct an official meeting. Copies of the proposed budget may be distributed to the committee any time before the advertised meeting. At the time the budget is made available to the committee, it becomes public record and must be made available to anyone who is interested in viewing it. Committee members cannot discuss the proposed budget prior to the first meeting. Discussions about the proposed budget must be held during public meetings.

Committee Approved Budget. The budget officer delivers the budget message at the first meeting. The budget message explains the proposed budget and significant changes in the local government's financial position. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. The public must be given the opportunity to comment on the proposed budget during one of the budget meetings. When the budget committee is satisfied with the proposed budget, including any additions to or deletions made by the committee, it is approved and forwarded to the City Council for adoption. When approving the budget, the budget committee must approve an amount or rate of property tax to be certified to the county assessor.

Adopting the Budget

After the budget committee approves the budget, a budget hearing must be held by the governing body. The budget officer must publish a Budget Summary and Notice of Budget Hearing 5 to 30 days before the scheduled hearing. The purpose of the hearing is to receive public comment on the approved budget.

The governing body may make changes to the approved budget before or after adoption, but not after the beginning of the fiscal year. After the budget hearing the budget is adopted. The governing body enacts a resolution or ordinance to 1) adopt the budget, 2) make appropriations, 3) levy, and 4) categorize any tax. The final step in the budget cycle is to certify the tax levy to the county assessor. By July 15 of each year, the city must submit two copies of the resolution adopting the budget, making appropriations, and imposing and categorizing the tax.

Supplement Budget

Changes to the adopted budget may be made during the fiscal year by transferring appropriations or by supplemental budget. A supplemental budget may be used during the fiscal year to authorize additional



expenditures or spend additional unbudgeted revenues. The governing body may adopt a supplemental budget at a regular meeting with the required public notice.

BUDGET DOCUMENT

The City's budget is presented in the following sections:

- Introduction
- Reader's Guide
- Fund Summaries
- Revenue Information
- Capital Improvements
- Urban Renewal Agency
- Additional Information

The **Introduction** section names the members of the budget committee and contains the budget message from the City Manager. The budget message outlines a recap of the current fiscal year and gives a general overview of key economic factors and assumptions for the budget.

The **Reader's Guide** includes Council Goals for the fiscal year, a description of the City's budget process and budget calendar.

The **Fund Summaries** section presents a chart of the fund structure, fund descriptions, and information for each fund's resources and requirements for a four-year period. The Oregon State statues require presentation of all three phases of the budget: proposed, approved and adopted.

The **Revenue Information** section describes major revenue sources, explains the underlying assumptions for the revenue estimates and shows revenue trends.

The **Capital Improvements** section describes the City's construction projects and other information about the planned capital spending.

The **Urban Renewal Agency** section provides detail information of the creation, purpose and budgeted information of the agency as a component unit of the City of Sisters.

Additional Information includes accounts payable information, debt obligation summary, personnel services information, and fiscal policies.

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BUDGET STRUCTURE

Detailed fund revenue and expenditure information is compiled utilizing an accounting structure required under Oregon Budget Law. The structure follows the following hierarchy:

- A **Fund** is a fiscal entity in which assets and liabilities, revenues and expenditures are recorded for specific operating purpose or capital programs.
- A **Department** is a separate unit within the fund which serves a specific purpose or function.
- A **Category** is a classification of expenses including Personnel Services, Materials and Services, Capital Outlay, Transfers, Debt Service and Operating Contingency.
- A **Line Item** is a specific expenditure within the category. Vehicle Maintenance is an example of a line item within the materials and services category.

The various fund types of the City have been classified into the following fund categories:

Governmental Funds Types

General Fund – The General Fund records the transactions relating to all activities for which specific types of funds are not required. It is the general operating fund of the government. The government programs of the General Fund include administration, finance, planning, maintenance, parks and police.

Special Revenue – These funds account for revenue derived from specific taxes or earmarked revenue sources that are restricted or committed to a particular purpose other than capital projects or debt service. Special Revenue funds include Street Fund, Parking District Fund and various System Development Charge Funds-Water, Sewer, Streets and Parks.

Adopted Budget FY 2018/19

Readers Guide



Capital Project Fund – These funds are used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are nonrecurring major expenditures items. The City’s Capital Project fund is the Urban Renewal Project Fund.

Debt Service Funds – These funds are used to budget for the payment of principal and interest on long-term debt. Debt Service funds include Urban Renewal Debt Fund and City Hall Debt Service Fund.

Proprietary Fund Types

Enterprise Funds – Account for funds that are supported by user charges to the general public. The City’s enterprise funds are the Water and Sewer Funds.

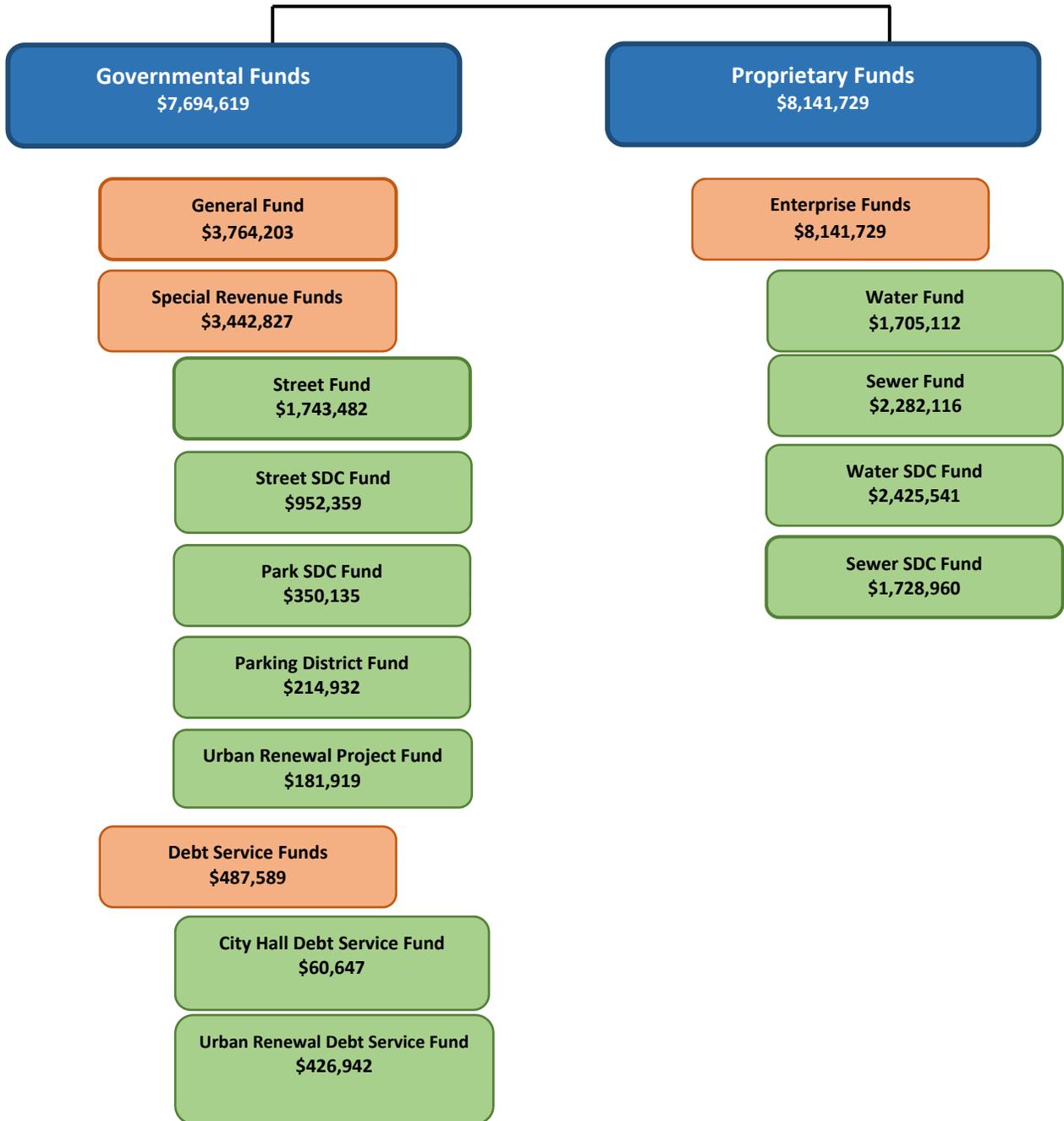
Fiduciary Fund Types

Agency (Trust) Fund – This fund accounts for assets held in trustee or agency capacity for others and therefore cannot be used to support the City’s own programs. The City does not have any Agency Funds.

Budget Calendar

Notice of Budget Committee Meetings NuggetNews and City Website	April 25, May 2, 2018
Budget Workshop	May 3
Budget Message and Public Comment	May 7
Budget Committee Meeting #2	May 8
Budget Committee Meeting #3, if needed	May 10
Publish Notice of Budget Hearing NuggetNews and City Website	June 1
Hold Budget Hearing/Budget Adoption	June 13
Submit Tax Certification to Assessor	July 13
Final budget document is printed and published	July 31

Fund Organizational Structure





Revenue & Expenditure Summary

Fund Summary

CONSOLIDATED FINANCIAL SCHEDULE

This section is a summary of total revenues and expenditures budgeted in FY 2018/19.

Resources include various program revenue resources, transfers and beginning fund balances. Detailed program revenue descriptions by fund are found in the Revenue Information section. Transfers are transactions between funds and represent payment for services provided by one fund to another. Beginning fund balances are unexpended resources from the previous year which have been brought forward.

Requirements are presented by category levels; personnel services, materials and services, capital outlay, debt service, transfers, operating contingencies and reserves.

The table below summarizes the major revenue and expenditure categories for all City funds.

REVENUE AND EXPENDITURE SUMMARY – ALL CITY FUNDS COMBINED

	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
RESOURCES						
Revenues:						
Property Taxes	\$ 1,031,320	\$ 1,112,868	\$ 1,184,000	\$ 1,246,000	\$ 1,246,000	\$ 1,246,000
Other Taxes	627,772	721,951	725,000	925,000	925,000	925,000
Franchise Fees	324,542	343,790	345,300	358,740	358,740	358,740
Licenses And Fees	596,651	567,759	498,500	534,500	534,500	534,500
Charges For Services	1,467,353	1,530,841	1,564,100	1,692,000	1,692,000	1,692,000
Intergovernmental	526,893	517,531	801,832	911,232	911,232	911,232
Fines And Forfeitures	2,746	1,750	3,000	2,500	2,500	2,500
Rental Income	17,500	12,000	21,000	21,000	21,000	21,000
Interest	6,889,544	77,484	35,790	113,300	113,300	113,300
Miscellaneous	197,432	44,499	84,878	77,470	77,470	77,470
Reimbursements	20,641	1,740	4,623	664	664	664
Loan Proceeds	-	-	-	-	-	-
Transfers In	331,777	53,320	53,320	20,000	20,000	20,000
Other grants	1,000	-	1,000	-	-	-
System Development Charges	504,636	1,240,852	609,000	580,000	580,000	580,000
Revenues Total	12,539,807	6,226,385	5,931,343	6,482,406	6,482,406	6,482,406
Beginning Fund Balance	7,476,417	7,107,262	7,761,023	9,353,941	9,353,941	9,353,941
TOTAL RESOURCES	\$ 20,016,224	\$ 13,333,647	\$ 13,692,366	\$ 15,836,348	\$ 15,836,348	\$ 15,836,348
REQUIREMENTS						
Expenditures:						
Personnel Services	\$ 1,446,606	\$ 1,391,677	\$ 1,619,367	\$ 1,619,283	\$ 1,619,283	\$ 1,619,283
Materials & Services	2,189,597	2,359,074	2,643,265	2,330,893	2,315,892	2,315,892
Capital Improvements	1,405,206	407,941	1,647,020	2,266,770	2,251,770	2,251,770
Debt Service	7,522,721	669,685	666,348	636,910	636,910	636,910
Expenditures Total	12,564,130	4,828,377	6,576,000	6,853,855	6,823,855	6,823,855
Operating Contingency	-	-	775,015	1,259,606	1,257,106	1,257,106
Unappropriated Reserves	-	-	-	-	-	-
Reserves	-	-	2,688,016	2,991,588	3,024,088	3,024,088
Reserve for Future Expenditures	-	-	3,600,015	4,711,300	4,711,300	4,711,300
Transfers Out	331,777	53,320	53,320	20,000	20,000	20,000
TOTAL REQUIREMENTS	\$ 12,895,907	\$ 4,881,697	\$ 13,692,366	\$ 15,836,348	\$ 15,836,348	\$ 15,836,348



Revenue & Expenditure Summary

Fund Summary

SUMMARY OF CITY FUNDS - FY 2018/19

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund
RESOURCES				
Revenues:				
Property Taxes	\$ 1,022,000	\$ -	\$ -	\$ -
Other Taxes	755,000	170,000	-	-
Franchise Fees	-	358,740	-	-
Licenses And Fees	503,000	4,000	-	-
Receipts	-	-	-	-
Charges For Services	28,800	-	-	-
Intergovernmental	182,032	729,200	-	-
Fines And Forfeitures	2,500	-	-	-
Rental Income	9,000	-	-	-
Interest	20,000	6,000	10,000	2,800
Miscellaneous	18,000	56,220	-	-
Other Grants	-	-	-	-
Transfers In	-	-	-	-
System Development Charges	-	-	70,000	60,000
Revenues Total	2,540,332	1,324,160	80,000	62,800
Beginning fund balance	1,223,871	\$ 419,322	872,359	287,335
TOTAL RESOURCES	\$ 3,764,203	\$ 1,743,482	\$ 952,359	\$ 350,135
REQUIREMENTS				
Expenditures:				
Personnel Services	\$ 810,675	\$ 276,304	\$ -	\$ -
Materials & Services	1,450,028	301,650	24,999	-
Capital Improvements	159,000	588,770	410,000	5,000
Transfers Out	5,000	3,800	-	-
Debt Service	-	936	-	-
Expenditures Total	2,424,702	1,171,460	434,999	5,000
Operating Contingency	376,784	96,326	-	-
Capital Reserves	470,767	279,139	-	-
Unappropriated Reserves	-	-	-	-
Reserve for Future Expenditures	491,950	196,557	517,360	345,135
TOTAL REQUIREMENTS	\$ 3,764,203	\$ 1,743,482	\$ 952,359	\$ 350,135



Revenue & Expenditure Summary

Fund Summary

Parking District Fund	City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,022,000
-	-	-	-	-	-	925,000
-	-	-	-	-	-	358,740
14,500	-	6,000	7,000	-	-	534,500
-	-	635,000	947,000	-	-	1,582,000
-	-	64,200	17,000	-	-	110,000
-	-	-	-	-	-	911,232
-	-	-	-	-	-	2,500
-	-	-	12,000	-	-	21,000
2,300	500	12,000	14,000	25,000	17,000	109,600
-	-	1,164	2,750	-	-	78,135
-	-	-	-	-	-	-
-	20,000	-	-	-	-	20,000
-	-	-	-	225,000	225,000	580,000
16,800	20,500	718,364	999,750	250,000	242,000	6,254,707
198,132	40,147	986,748	1,282,366	2,175,541	1,486,960	8,972,780
\$ 214,932	\$ 60,647	\$ 1,705,112	\$ 2,282,116	\$ 2,425,541	\$ 1,728,960	\$ 15,227,487
\$ -	\$ -	\$ 273,624	\$ 258,680	\$ -	\$ -	\$ 1,619,284
-	-	265,926	249,090	20,000	-	2,311,693
-	-	27,600	295,200	57,400	628,800	2,171,770
-	-	4,400	6,800	-	-	20,000
-	52,610	663	333,294	-	76,140	463,643
-	52,610	572,214	1,143,064	77,400	704,940	6,586,390
-	-	89,924	84,628	-	-	647,662
-	-	961,562	820,670	-	-	2,532,138
-	-	-	-	-	-	-
214,932	8,037	81,413	233,754	2,348,141	1,024,020	5,461,297
\$ 214,932	\$ 60,647	\$ 1,705,112	\$ 2,282,116	\$ 2,425,541	\$ 1,728,960	\$ 15,227,487

Fund Summaries

Governmental Funds



General Fund

The General Fund is the City's chief operating fund, which accounts for governmental functions including Council-Manager, Finance and Administration, Maintenance, Parks, Police, Community Development and Support.

FUND RESOURCES

Major General Fund resources include property taxes, planning and inspection fees, state-shared revenue sources, and transient room tax. Most of these revenues are unrestricted and can be used to fund any city service deemed appropriate by the Budget Committee and City Council.

DEPARTMENTS

COUNCIL-MANAGER

The City Manager is responsible for the overall administration of the City, including: implementation of the City Council's policies and goals; supervision over City departments and staff; preparation and implementation of the City's annual budget; enforcement of ordinances; and general management of the City's operations. The City Manager works closely with the Mayor and City Council to identify major issues affecting the community and the development of policy to address those issues. The City Manager provides the City Council with information on future operational needs, policy matters and regulatory requirements.

Accomplishments - FY 2017/18

- Hired new City Manager
- New City Logo and Website
- Public Outreach included: Five community meetings, hosting 2 public and 2 private meetings with four Representatives & Senators, Senior Fair participation, City Hall BBQ,
- Acquired real property: New Park land
- Merged the Development Code into the Municipal Code
- Donation of Water Right to the City
- Updated nuisance, noise and emergency procedure Ordinances

Goals and Objectives – FY 2018/19

- Initiate Strategic Plan
- Evaluate East Portal Acquisition
- Implement Construction Excise Tax
- Facilitate new City Entrance signs
- Become member of Main Street Oregon
- Implement paperless meetings

Fund Summaries

Governmental Funds



FINANCE AND ADMINISTRATION

The Finance and Administration Department is responsible for the financial activity of the City including accounting (payroll, accounts payable, and accounts receivable), budgeting, auditing, investments, debt issuance, capital assets, internal controls, grant administration, transient vendor licensing, business licensing, utility billing, front counter reception, human resources, and risk management.

Accomplishments - FY 2017/18

- Updated employee evaluation form
- Completed Wage Study and implemented recommendations
- Strategized Urban Renewal funds use of remaining balances
- Evaluated fiscal policies and fund reserve balance requirements
- Conformed strategic planning as it pertains to City-Wide goals
- Evaluated/updated internal controls as necessary

Goals and Objectives – FY 2018/19

- Evaluate bill pay treatment for utility customers
- Evaluate hosting bills from third party sender to in house administration
- Initiate auto call system for late payments/shut off notices and other important City messages
- Explore staff health enhancements through programs and/or office equipment
- Evaluate Urban Renewal debt structure to achieve City goals
- Implement City Hall/Public Works office workstation equipment needs for highest efficiency
- Evaluate and update Camp Host contract to optimize Creekside Campground resources
- Assess effectiveness of multimedia environment and upgrade/modernize if necessary

PUBLIC WORKS DEPARTMENT

The Public Works Director is responsible for the management of the following programs within the General Fund;

MAINTENANCE PROGRAM which is responsible for providing vehicle and building maintenance to all City facilities and vehicles.

Accomplishments – FY 2017/18

- Completed large HVAC Heat Pump repairs for City Hall
- Completed large roof repair on City Hall (Warranty)
- Procured front end loader for snow removal operations

Fund Summaries

Governmental Funds



Goals and Objectives – FY 2018/19

- Paint the exterior of City Hall (same color palate)
- Replace Carpet in the Council Chambers
- IT upgrades at City Hall
- Seal-coat and re-stripe City Hall parking lot
- Reconstruct City Hall ADA ramp to meet latest ADA requirements
- Make lighting upgrade in the welding bay at the City Shop
- Replace gable end siding at the Recycle Center
- Procure new (used) utility truck
- Procure new (used) bucket truck

PARKS PROGRAM which provides for the development, construction and maintenance of all City parks and facilities.

Accomplishments – FY 2017/18

- Completed 5 full utility hook up conversions for Creekside Campground in accordance with Creekside Campground master plan
- Completed new dish station at Creekside Campground
- Secured additional funding for the Creekside Park riparian and stream restoration project that will include the re-design and construction of the walking bridge approaches for ADA compliance
- Procured a .5 acre park/open space in Sun Ranch Business Park
- Installed new WIFI service line at Creekside Park
- Successfully operated the new coin-op showers at Creekside Park with total revenue at \$7,224

Goals and Objectives – FY 2018/19

- Repair Barclay Park restroom mural
- Sealcoat and re-stripe Clemens Park parking lot
- Design the new Sun Ranch pocket park
- Procure new (used) utility truck
- Procure new zero turn mower

POLICE

The City of Sisters contracts with the Deschutes County Sheriff's Office for public safety services. These services include crime prevention, responding to 911 calls for services, enforcement of traffic laws and investigation of traffic accidents and apprehension of suspects. These services are managed through a local Sisters substation with 7 days a week, 24 hour service.



COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department (CDD) has a staff of three full time employees (Director, Principal Planner and Planning Technician II). Through an MOU between the City and Deschutes County, the County Community Development Department, Building Safety Division, provides State Building Code Administration which includes plan review and inspection services. CDD responsibilities include assisting with preliminary land development and construction concepts, land use application review, developing and implementing complex long-range planning projects, applying for and administering grants, promoting and assisting with economic development efforts and Municipal Code enforcement services for nuisance abatement. CDD provides staff representation to the Planning Commission and assists with City Parks Advisory Board meetings. CDD continually strives to improve Development Code administration and improve efficiencies in review processes for building construction.

Accomplishments - FY 2017/18

- Started Sisters Country Community Vision Project
- Awarded grant of \$48,000 for an OPRD Local government grant to rehabilitate approaches to pedestrian bridge over Whychus Creek at Creekside Park/Campground Restroom and other improvements
- Applied for OPRD local government grant to replace Village Green Play structure
- Completed several Comprehensive Plan Map and Text, Zoning map and Development Code text amendments to improve development standards.
- Supported Transportation System Plan Refinement
- Adoption of an updated Nuisance Ordinance
- Reviewed and approved 51 land use applications and an estimated 124 building permits for new construction.

Goals – FY 2018/19

- Complete Sisters County Community Vision and Action Plan, establishing an updated vision for future planning efforts
- Begin staff work to prepare to Periodic Update to Comprehensive Plan
- Work with Parks Board and Council to complete design for new park at Sun Ranch
- Complete conceptual design and establish a budget/funding recommendation for Adams Avenue Streetscape improvements
- Continue to improve Building Permit review processes with Deschutes County
- Continue to work on revisions to Development Code and Municipal Code per Council priorities
- Work with Deschutes County staff to provide GIS support
- Implement access to ACCELA/ePermitting and land use modules in coordination with Deschutes County and the State Building Code Division

	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
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01-GENERAL FUND

RESOURCES

REVENUE

01-4-00-300	PREVIOUS LEVIED TAXES	\$ 15,672	\$ 12,986	\$ 20,000	\$ 22,000	\$ 22,000
01-4-00-301	INTEREST EARNED	10,949	15,189	10,200	20,000	20,000
01-4-00-302	CURRENT TAXES	863,225	904,974	970,000	1,000,000	1,000,000
01-4-00-303	TRANSIENT ROOM TAX	448,523	537,629	545,000	595,000	595,000
01-4-00-304	LIQUOR TAX	34,821	32,680	39,000	44,300	44,300
01-4-00-305	CIGARETTE TAX	2,705	3,202	2,700	2,900	2,900
01-4-00-309	WATER INTERNAL SERVICES	9,300	9,300	9,300	9,600	9,600
01-4-00-310	LICENSE FEES	58,958	64,054	55,000	66,000	66,000
01-4-00-311	CURRENT PLANNING FEES	53,947	54,072	65,000	65,000	65,000
01-4-00-312	PARK USERS FEE	165,265	175,585	195,000	230,000	230,000
01-4-00-313	BUILDING INSPECTION FEES	181,314	131,402	-	-	-
01-4-00-314	PUBLIC WORKS FEES	520	120	500	500	500
01-4-00-315	ELECTRICAL INSPECTION FEES	21,824	20,662	-	-	-
01-4-00-317	EVENT FEES	9,630	11,048	9,500	9,500	9,500
01-4-00-319	ADVANCED PLANNING FEE	-	-	50,000	50,000	50,000
01-4-00-321	CONSTRUCTION EXCISE TAX	-	-	-	160,000	160,000
01-4-00-338	JUSTICE COURT	2,746	1,750	3,000	2,500	2,500
01-4-00-340	CELL TOWERS	81,550	78,084	89,000	82,000	82,000
01-4-00-342	SALE OF ASSETS	425	-	-	500	500
01-4-00-350	STATE REVENUE SHARING	26,440	29,969	32,000	33,000	33,000
01-4-00-354	PROPERTY RENTAL	4,500	-	9,000	9,000	9,000
01-4-00-360	MISCELLANEOUS	851	6,926	-	-	-
01-4-00-362	REFUNDS/REIMBURSEMENTS	6,131	15,273	3,000	3,000	3,000
01-4-00-363	CMA ADMIN FEE	6,275	7,377	5,000	5,000	5,000
01-4-00-379	SEWER INTERNAL SVCS	9,300	9,300	9,300	9,600	9,600
01-4-00-380	STREET INTERNAL SVCS	-	-	9,300	9,600	9,600
REVENUE SUBTOTAL		2,014,871	2,121,582	2,130,800	2,429,000	2,429,000

GRANTS & PASS THROUGH

01-4-00-609	CITY MANAGED ACCOUNTS	8,393	9,169	9,000	9,500	9,500
01-4-00-640	STATE GRANTS	28,183	90,565	76,832	81,832	81,832
01-4-00-665	OTHER GRANTS	20,000	20,500	20,000	20,000	20,000

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
01-4-00-670	DLCD GRANT	1,000	-	1,000	-	-	-
TOTAL GRANTS & PASS THROUGHS		57,576	120,234	106,832	111,332	111,332	111,332
TOTAL REVENUE		2,072,447	2,241,816	2,237,632	2,540,332	2,540,332	2,540,332
BEGINNING FUND BALANCE							
01-4-00-400	BEGINNING FUND BALANCE	1,854,954	1,433,140	1,225,814	1,223,871	1,223,871	1,223,871
TOTAL BEGINNING FUND BALANCE		1,854,954	1,433,140	1,225,814	1,223,871	1,223,871	1,223,871
TOTAL RESOURCES		\$ 3,927,401	\$ 3,674,956	\$ 3,463,447	\$ 3,764,203	\$ 3,764,203	\$ 3,764,203
REQUIREMENTS							
OPERATING CONTINGENCY							
01-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 105,303	\$ 379,284	\$ 376,784	\$ 376,784
TOTAL OPERATING CONTINGENCIES		-	-	105,303	379,284	376,784	376,784
RESERVES							
01-5-00-425	RESERVE FOR FUTURE EXPENDITUR	-	-	404,167	459,450	491,950	491,950
01-5-00-410	AFFORDABLE HOUSING RESERVE	-	-	-	218,600	218,600	218,600
01-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	230,834	252,167	252,167	252,167
TOTAL RESERVES		-	-	635,001	930,217	962,717	962,717
TRANSFERS							
01-5-00-600	TRANSFER TO OTHER FUNDS	210,000	-	-	-	-	-
01-5-00-602	TRANSFER TO CITY HALL FUND	54,790	23,950	23,950	5,000	5,000	5,000
TOTAL TRANSFERS		264,790	23,950	23,950	5,000	5,000	5,000
TOTAL GENERAL		264,790	23,950	764,254	1,314,501	1,344,501	1,344,501
EXPENDITURES							
01-000 COUNCIL-MANAGER							
PERSONNEL SERVICES							
01-5-01-500	CITY MANAGER	92,186	37,500	57,522	54,933	54,933	54,933
01-5-01-519	DATA ANALYST	8,234	7,918	6,563	-	-	-

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
01-5-01-527	CITY RECORDER	35,433	40,014	37,667	40,805	40,805	40,805
01-5-01-580	BONUS	218	-	-	-	-	-
01-5-01-581	SOCIAL SECURITY	8,185	5,159	6,122	5,753	5,753	5,753
01-5-01-582	WORKER'S COMP	478	638	705	651	651	651
01-5-01-583	PERS/OSPRS	10,873	9,370	16,250	15,289	15,289	15,289
01-5-01-584	MED/DENT/VISION INSURANCE	19,939	25,871	26,899	27,185	27,185	27,185
01-5-01-586	LTD	252	121	280	251	251	251
01-5-01-587	LIFE INSURANCE	53	20	26	21	21	21
01-5-01-588	UNEMPLOYMENT INS.	525	966	102	96	96	96
01-5-01-589	MEDICARE	1,914	1,206	1,432	1,345	1,345	1,345
TOTAL PERSONNEL SERVICES		178,290	128,783	153,568	146,329	146,329	146,329
MATERIALS & SERVICES							
01-5-01-700	MAYOR & COUNCIL	2,379	2,445	37,816	15,000	15,000	15,000
01-5-01-704	RECRUITMENT	-	21,520	-	-	-	-
01-5-01-705	ADVERTISING	-	95	250	1,500	1,500	1,500
01-5-01-710	COMPUTER SOFTWARE MAINT	2,664	5,166	7,000	3,000	3,000	3,000
01-5-01-714	OFFICE SUPPLIES	2,438	1,404	1,500	1,500	1,500	1,500
01-5-01-715	POSTAGE	323	219	110	100	100	100
01-5-01-716	RECORDING FEES	357	1,250	1,200	1,250	1,250	1,250
01-5-01-717	OFFICE EQUIPMENT	239	603	250	250	250	250
01-5-01-721	COPIER/PRINTER	3,179	3,306	4,300	4,400	4,400	4,400
01-5-01-726	CONTRACTED SERVICES	6,194	5,334	31,000	35,000	35,000	35,000
01-5-01-727	PERMITS & FEES	243	235	300	300	300	300
01-5-01-733	DUES & SUBSCRIPTIONS	3,522	5,053	4,500	5,200	5,200	5,200
01-5-01-735	TELEPHONE	596	437	500	500	500	500
01-5-01-740	EDUCATION	1,144	630	1,500	3,700	3,700	3,700
01-5-01-741	ELECTIONS	-	-	1,200	500	500	500
01-5-01-755	GAS/OIL	72	-	600	300	300	300
01-5-01-777	LEGAL FEES	59,767	92,144	50,000	60,000	60,000	60,000
01-5-01-783	PUBLIC OUTREACH	1,080	6,768	22,000	18,500	18,500	18,500
01-5-01-789	MILEAGE/TRAVEL REIMBURSEM	393	1,105	1,500	3,000	3,000	3,000
01-5-01-791	ECONOMIC DEVELOPMENT	87,500	87,500	87,500	87,500	87,500	87,500
01-5-01-793	MEETINGS/WORKSHOPS	48	81	2,500	2,000	2,000	2,000
TOTAL MATERIALS & SERVICES		172,138	235,295	255,526	243,500	243,500	243,500
01-000 TOTAL COUNCIL-MANAGER		350,428	364,078	409,094	389,829	389,829	389,829

	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
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02-000 FINANCE AND ADMINISTRATION

PERSONNEL SERVICES

01-5-02-502	ADMIN ASST	12,383	12,991	13,548	11,410	11,410	11,410
01-5-02-518	ACCOUNTING TECHNICIAN	14,849	16,757	17,501	14,618	14,618	14,618
01-5-02-519	DATA ANALYST	8,234	6,059	3,281	-	-	-
01-5-02-521	FINANCE OFFICER	21,288	47,996	51,520	46,524	46,524	46,524
01-5-02-529	FINANCE & ADMIN DIRECTOR	31,374	-	-	-	-	-
01-5-02-580	BONUS	325	-	-	-	-	-
01-5-02-581	SOCIAL SECURITY	5,007	4,721	5,082	4,308	4,308	4,308
01-5-02-582	WORKER'S COMP	(399)	644	595	493	493	493
01-5-02-583	PERS/OSPRS	10,063	10,633	13,710	11,587	11,587	11,587
01-5-02-584	MED/DENT/VISION INSURANCE	30,486	31,319	32,221	26,056	26,056	26,056
01-5-02-586	LTD	288	267	261	193	193	193
01-5-02-587	LIFE INSURANCE	45	25	25	19	19	19
01-5-02-588	UNEMPLOYMENT INS.	328	906	86	73	73	73
01-5-02-589	MEDICARE	1,171	1,104	1,189	1,008	1,008	1,008
TOTAL PERSONNEL SERVICES		135,442	133,422	139,019	116,288	116,288	116,288

MATERIALS & SERVICES

01-5-02-704	RECRUITMENT	1,115	-	-	-	-	-
01-5-02-705	ADVERTISING	1,195	886	900	900	900	900
01-5-02-706	AUDIT FEES	12,783	12,926	14,500	12,800	12,800	12,800
01-5-02-707	EMPLOYEE RECOGNITION	1,225	998	2,000	500	500	500
01-5-02-708	CITY-WIDE TRAINING	1,640	-	-	-	-	-
01-5-02-709	WELLNESS & RISK MGT PROGS.	-	-	300	3,500	3,500	3,500
01-5-02-710	COMPUTER SOFTWARE MAINT	2,905	1,996	3,200	3,200	3,200	3,200
01-5-02-714	OFFICE SUPPLIES	1,375	992	1,400	1,700	1,700	1,700
01-5-02-715	POSTAGE	1,643	1,704	1,550	1,550	1,550	1,550
01-5-02-717	OFFICE EQUIPMENT	1,609	-	3,000	1,800	1,800	1,800
01-5-02-721	COPIER/PRINTER	1,803	2,576	1,120	2,200	2,200	2,200
01-5-02-726	CONTRACTED SERVICES	5,989	6,666	35,000	5,600	5,600	5,600
01-5-02-727	PERMITS & FEES	517	1,390	1,000	1,700	1,700	1,700
01-5-02-733	DUES & SUBSCRIPTIONS	200	415	200	200	200	200
01-5-02-735	TELEPHONE	713	561	560	600	600	600
01-5-02-740	EDUCATION	180	586	800	800	800	800
01-5-02-763	PROPERTY TAXES	5,612	5,841	6,200	6,200	6,200	6,200

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
01-5-02-766	INS:COMP/LIAB/UMB	17,412	18,442	18,900	21,000	21,000	21,000
01-5-02-767	LGIP SERVICE FEE	251	248	260	50	50	50
01-5-02-777	LEGAL FEES	3,196	851	8,000	4,500	4,500	4,500
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMEN	208	-	500	200	200	200
01-5-02-790	MISCELLANEOUS	-	-	100	100	100	100
01-5-02-793	MEETINGS/WORKSHOPS	315	154	500	500	500	500
TOTAL MATERIALS & SERVICES		61,886	57,232	99,990	69,600	69,600	69,600

CAPITAL OUTLAY

01-5-02-906	CAPITAL OUTLAY	5,999	6,645	-	9,500	9,500	9,500
TOTAL CAPITAL OUTLAY		5,999	6,645	-	9,500	9,500	9,500

02-00 TOTAL FINANCE AND ADMINISTRATION		203,327	197,299	239,009	195,388	195,388	195,388
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03-000 MAINTENANCE

PERSONNEL SERVICES

01-5-03-503	PUBLIC WORKS DIRECTOR	8,271	8,419	8,787	9,251	9,251	9,251
01-5-03-504	UTILITY TECHNICIAN II	4,225	4,429	4,569	4,955	4,955	4,955
01-5-03-505	UTILITY TECHNICIAN I	20,704	16,645	15,565	12,686	12,686	12,686
01-5-03-506	JANITORIAL SERVICE	1,732	-	-	-	-	-
01-5-03-511	UTILITY ASST	-	1,116	1,317	1,346	1,346	1,346
01-5-03-522	PUBLIC WORKS OPS COORDINATOR	3,934	4,136	4,308	9,069	9,069	9,069
01-5-03-524	PUBLIC WORKS COORD. - MAINT LE	-	3,674	7,651	4,403	4,403	4,403
01-5-03-533	MAINTENANCE SUPERVISOR	-	1,881	4,821	5,073	5,073	5,073
01-5-03-550	OVERTIME	1,026	1,611	750	750	750	750
01-5-03-573	ON-CALL COMPENSATION	1,116	1,300	1,110	1,110	1,110	1,110
01-5-03-581	SOCIAL SECURITY	2,592	2,513	2,925	2,914	2,914	2,914
01-5-03-582	WORKER'S COMP	2,380	3,318	4,346	4,329	4,329	4,329
01-5-03-583	PERS/OSPRS	5,501	5,521	7,918	8,216	8,216	8,216
01-5-03-584	MED/DENT/VISION INSURANCE	12,810	13,258	16,943	16,220	16,220	16,220
01-5-03-586	LTD	124	119	141	133	133	133
01-5-03-587	LIFE INSURANCE	28	22	24	26	26	26
01-5-03-588	UNEMPLOYMENT INS.	167	506	49	49	49	49
01-5-03-589	MEDICARE	606	588	684	680	680	680
TOTAL PERSONNEL SERVICES		65,216	69,056	81,908	81,209	81,209	81,209

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
MATERIALS & SERVICES							
01-5-03-710	COMPUTER SOFTWARE MAINT	-	503	-	-	-	-
01-5-03-717	OFFICE EQUIPMENT	239	21	-	-	-	-
01-5-03-721	COPIER/PRINTER	30	41	-	-	-	-
01-5-03-726	CONTRACTED SERVICES	1,455	6,654	6,000	7,500	7,500	7,500
01-5-03-733	DUES & SUBSCRIPTIONS	-	33	-	-	-	-
01-5-03-735	TELEPHONE	2,108	2,297	2,350	2,350	2,350	2,350
01-5-03-736	CELLULAR PHONES	291	340	-	400	400	400
01-5-03-740	EDUCATION	-	-	100	-	-	-
01-5-03-743	ELECTRICITY	12,742	14,465	13,000	16,000	16,000	16,000
01-5-03-746	SMALL TOOLS & EQUIPMENT	1,326	1,704	1,600	2,200	2,200	2,200
01-5-03-755	GAS/OIL	1,462	2,170	2,200	2,500	2,500	2,500
01-5-03-771	MEDICAL TESTING & SERVICES	169	145	250	250	250	250
01-5-03-781	CHAMBER BLDG MAINTENANCE	321	7,167	3,000	1,500	1,500	1,500
01-5-03-782	UNIFORMS	405	559	750	750	750	750
01-5-03-784	MAINTENANCE RECYCLE CENTER	401	1,192	1,000	1,500	1,500	1,500
01-5-03-785	MAINTENANCE CITY HALL	3,956	867	4,500	6,000	6,000	6,000
01-5-03-786	MAINTENANCE CITY SHOP	3,177	1,389	3,000	3,500	3,500	3,500
01-5-03-788	PWHQ MAINTENANCE	5,021	1,030	4,000	3,000	3,000	3,000
01-5-03-793	MEETINGS/WORKSHOPS	31	98	100	100	100	100
01-5-03-795	SUPPLIES	600	457	1,000	1,000	1,000	1,000
01-5-03-796	VEHICLE MAINTENANCE	1,390	1,249	1,500	1,500	1,500	1,500
TOTAL MATERIALS & SERVICES		35,124	42,381	44,350	50,050	50,050	50,050
CAPITAL OUTLAY							
01-5-03-906	CAPITAL OUTLAY	(209)	-	6,000	46,000	46,000	46,000
TOTAL CAPITAL OUTLAY		(209)	-	6,000	46,000	46,000	46,000

03-000 TOTAL MAINTENANCE	100,131	111,437	132,258	177,259	177,259	177,259
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05-000 PARKS						
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PERSONNEL SERVICES							
01-5-05-502	ADMIN ASST	4,953	5,197	5,419	5,705	5,705	5,705
01-5-05-503	PUBLIC WORKS DIRECTOR	16,542	12,631	8,787	9,251	9,251	9,251
01-5-05-504	UTILITY TECHNICIAN II	4,225	4,429	4,569	4,955	4,955	4,955
01-5-05-505	UTILITY TECHNICIAN I	27,645	23,255	19,951	17,167	17,167	17,167

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
01-5-05-508	PARK HOST	13,200	16,940	20,000	15,000	15,000	15,000
01-5-05-509	PLANNING DIRECTOR	6,157	7,497	8,286	8,467	8,467	8,467
01-5-05-511	UTILITY ASST	12,891	4,074	6,586	2,691	2,691	2,691
01-5-05-513	OVERTIME	1,681	2,269	2,500	2,500	2,500	2,500
01-5-05-515	PLANNING TECHNICIAN	5,384	5,247	4,566	6,008	6,008	6,008
01-5-05-526	SENIOR PLANNER	-	3,768	8,051	8,333	8,333	8,333
01-5-05-516	ASSOCIATE PLANNER	4,445	2,259	-	-	-	-
01-5-05-522	PUBLIC WORKS OPS COORDINATOR	19,667	14,493	8,616	9,069	9,069	9,069
01-5-05-524	PUBLIC WORKS COORD. - MAINT LE	-	3,674	7,651	8,806	8,806	8,806
01-5-05-533	MAINTENANCE SUPERVISOR	-	3,762	9,641	5,073	5,073	5,073
01-5-05-554	INSURANCE OPT OUT	60	23	-	-	-	-
01-5-05-573	ON CALL COMPENSATION	1,455	1,623	2,220	2,220	2,220	2,220
01-5-05-580	BONUS	327	-	-	-	-	-
01-5-05-581	SOCIAL SECURITY	6,942	6,455	7,260	6,355	6,355	6,355
01-5-05-582	WORKER'S COMP	7,268	9,983	8,962	7,298	7,298	7,298
01-5-05-583	PERS/OSPRS	12,686	11,586	17,958	17,217	17,217	17,217
01-5-05-584	MED/DENT/VISION INSURANCE	28,080	25,183	29,557	25,288	25,288	25,288
01-5-05-586	LTD	300	252	278	240	240	240
01-5-05-587	LIFE INSURANCE	62	47	49	49	49	49
01-5-05-588	UNEMPLOYMENT INS.	439	1,273	120	105	105	105
01-5-05-589	MEDICARE	1,624	1,510	1,698	1,485	1,485	1,485
TOTAL PERSONNEL SERVICES		176,033	167,430	182,725	163,283	163,283	163,283
MATERIALS & SERVICES							
01-5-05-704	RECRUITMENT	26	226	-	-	-	-
01-5-05-705	ADVERTISING	2,714	-	2,500	500	500	500
01-5-05-710	COMPUTER SOFTWARE MAINT	-	332	1,500	1,500	1,500	1,500
01-5-05-714	OFFICE SUPPLIES	741	1,188	1,000	1,200	1,200	1,200
01-5-05-715	POSTAGE	1	47	-	-	-	-
01-5-05-717	OFFICE EQUIPMENT	552	31	100	100	100	100
01-5-05-718	LEASES	1,200	1,200	1,200	1,200	1,200	1,200
01-5-05-721	COPIER/PRINTER	809	970	470	-	-	-
01-5-05-726	CONTRACTED SERVICES	21,067	4,796	38,000	55,300	40,300	40,300
01-5-05-727	PERMITS & FEES	209	3,310	300	300	300	300
01-5-05-731	SPECIAL EVENTS	699	1,343	1,000	1,000	1,000	1,000
01-5-05-733	DUES & SUBSCRIPTIONS	3,404	6,454	4,500	4,500	4,500	4,500
01-5-05-735	TELEPHONE	753	1,122	1,100	1,200	1,200	1,200

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
01-5-05-736	CELLULAR PHONES	1,690	1,661	1,600	1,800	1,800	1,800
01-5-05-740	EDUCATION	100	-	200	200	200	200
01-5-05-743	ELECTRICITY	13,402	14,884	17,000	17,000	17,000	17,000
01-5-05-746	SMALL TOOLS & EQUIPMENT	2,568	5,420	4,000	4,600	4,600	4,600
01-5-05-755	GAS/OIL	2,046	2,190	4,000	3,500	3,500	3,500
01-5-05-771	MEDICAL TESTING & SERVICES	382	172	500	500	500	500
01-5-05-780	CREDIT CARD FEE	4,759	3,482	4,500	7,000	7,000	7,000
01-5-05-782	UNIFORMS	741	629	1,000	1,000	1,000	1,000
01-5-05-786	PARK MAINTENANCE	32,331	27,139	25,000	25,000	25,000	25,000
01-5-05-793	MEETINGS/WORKSHOPS	54	151	100	200	200	200
01-5-05-795	SUPPLIES	9,851	16,820	17,000	17,000	17,000	17,000
01-5-05-796	VEHICLE MAINTENANCE	2,997	3,475	3,500	3,500	3,500	3,500
TOTAL MATERIALS & SERVICES		103,096	97,042	130,070	148,100	133,100	133,100
CAPITAL OUTLAY							
01-5-05-906	CAPITAL OUTLAY	34,076	124,642	94,300	118,500	103,500	103,500
TOTAL CAPITAL OUTLAY		34,076	124,642	94,300	118,500	103,500	103,500
05-000 TOTAL PARKS		313,205	389,114	407,095	429,883	399,883	399,883
06-000 POLICE							
MATERIALS & SERVICES							
01-5-06-783	DCSD - POLICING SERVICES	543,930	565,688	588,316	588,316	588,316	588,316
TOTAL MATERIALS & SERVICES		543,930	565,688	588,316	588,316	588,316	588,316
06-000 TOTAL POLICE		543,930	565,688	588,316	588,316	588,316	588,316
PLANNING							
07-000 COMMUNITY DEVELOPMENT							
GRANTS & PASS THROUGHGS							
01-5-07-300	BUILDING INSPECTIONS	110,560	58,976	-	-	-	-
01-5-07-301	ELECTRICAL INSPECTION	5,798	11,080	-	-	-	-
01-5-07-302	STATE BUILDING FEES	15,208	10,615	-	-	-	-

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
TOTAL GRANTS & PASS THROUGHGS		131,566	80,671	-	-	-	-
PERSONNEL SERVICES							
01-5-07-500	CITY MANAGER	36,887	15,000	23,009	21,973	21,973	21,973
01-5-07-509	PLANNING DIRECTOR	55,413	67,476	74,570	76,202	76,202	76,202
01-5-07-515	PLANNING TECHNICIAN	40,383	39,354	34,241	45,061	45,061	45,061
01-5-07-516	ASSOCIATE PLANNER	40,005	13,446	-	-	-	-
01-5-07-519	DATA ANALYST	-	1,859	13,126	-	-	-
01-5-07-525	PLANNING INTERN	-	3,445	-	-	-	-
01-5-07-526	SENIOR PLANNER	-	37,817	72,458	75,000	75,000	75,000
01-5-07-550	OVERTIME	1,141	118	750	750	750	750
01-5-07-552	CELL PHONE ALLOWANCE	650	650	-	-	-	-
01-5-07-554	INSURANCE OPT-OUT	540	203	-	-	-	-
01-5-07-580	BONUS	325	-	-	-	-	-
01-5-07-581	SOCIAL SECURITY	10,654	10,987	13,253	13,368	13,368	13,368
01-5-07-582	WORKER'S COMP	918	1,149	1,512	1,488	1,488	1,488
01-5-07-583	PERS/OSPRS	19,258	20,189	36,324	36,924	36,924	36,924
01-5-07-584	MED/DENT/VISION INSURANCE	20,314	27,671	36,838	28,771	28,771	28,771
01-5-07-586	LTD	511	394	662	604	604	604
01-5-07-587	LIFE INSURANCE	72	53	79	80	80	80
01-5-07-588	UNEMPLOYMENT INS.	678	2,080	218	219	219	219
01-5-07-589	MEDICARE	2,492	2,569	3,099	3,126	3,126	3,126
TOTAL PERSONNEL SERVICES		230,241	244,460	310,139	303,567	303,567	303,567
MATERIALS & SERVICES							
01-5-07-704	RECRUITMENT	1,126	469	100	100	100	100
01-5-07-705	ADVERTISING	3,004	1,900	3,500	3,500	3,500	3,500
01-5-07-710	COMPUTER SOFTWARE MAINT	-	434	-	-	-	-
01-5-07-714	OFFICE SUPPLIES	2,168	1,901	2,250	2,250	2,250	2,250
01-5-07-715	POSTAGE	855	959	1,200	960	960	960
01-5-07-717	OFFICE EQUIPMENT	1,636	-	1,500	1,500	1,500	1,500
01-5-07-721	COPIER/PRINTER	3,105	3,264	2,900	2,900	2,900	2,900
01-5-07-726	CONTRACTED SERVICES	4,686	4,614	15,200	10,200	10,200	10,200
01-5-07-727	PERMITS & FEES	-	444	100	100	100	100
01-5-07-733	DUES & SUBSCRIPTIONS	910	650	750	2,000	2,000	2,000
01-5-07-735	TELEPHONE	1,074	935	950	970	970	970
01-5-07-736	CELLULAR PHONES	183	397	400	400	400	400

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
01-5-07-740	EDUCATION	700	619	750	1,000	1,000	1,000
01-5-07-746	SMALL TOOLS & EQUIPMENT	-	-	100	100	100	100
01-5-07-755	GAS & OIL	29	-	200	200	200	200
01-5-07-757	PLANNING COMMISSION	682	394	500	500	500	500
01-5-07-777	LEGAL FEES	48,988	21,215	30,000	25,000	25,000	25,000
01-5-07-780	CREDIT CARD FEE	822	1,189	350	350	350	350
01-5-07-783	PUBLIC OUTREACH	575	-	1,000	1,000	1,000	1,000
01-5-07-789	MILEAGE/TRAVEL REIMBURSEMEN	-	-	300	300	300	300
01-5-07-793	MEETINGS/WORKSHOPS	249	70	100	500	500	500
TOTAL MATERIALS & SERVICES		70,792	39,454	62,150	53,830	53,830	53,830
07-000 TOTAL COMMUNITY DEVELOPMENT		432,599	364,585	372,289	357,397	357,397	357,397
08-000 SUPPORT							
GRANTS & PASS THROUGHGS							
01-5-08-309	CITY MANAGED ACCOUNTS	7,850	9,195	9,000	9,500	9,500	9,500
01-5-08-311	COMMUNITY SERVICES GRANT	20,000	16,690	15,000	20,000	20,000	20,000
01-5-08-312	CHAMBER OF COMMERCE	225,869	277,531	250,000	250,000	250,000	250,000
01-5-08-319	OTHER GRANTS - HOUSING WORKS	-	-	245,000	-	-	-
01-5-08-325	FORGIVABLE LOAN PROGRAM	-	51,000	-	-	-	-
01-5-08-340	STATE GRANTS	32,132	32,132	32,133	32,132	32,132	32,132
TOTAL GRANTS & PASS THROUGHGS		285,851	386,548	551,133	311,632	311,632	311,632
TOTAL SUPPORT		285,851	386,548	551,133	311,632	311,632	311,632
TOTAL EXPENDITURES		2,229,471	2,378,749	2,699,193	2,449,702	2,419,702	2,419,702
TOTAL REQUIREMENTS		\$ 2,494,261	\$ 2,402,699	\$ 3,463,447	\$ 3,764,203	\$ 3,764,203	\$ 3,764,203
01-GENERAL FUND NET TOTAL		\$ 1,433,140	\$ 1,272,257	\$ -	\$ -	\$ -	\$ -



Street Fund

Description

Revenues of the Street Fund are designated for street maintenance. This includes the design, construction, maintenance, and repair of arterial, collector and local roads within the City.

Fund Resources

This fund is a special revenue fund. The Street Fund receives revenue from state highway gas tax, local fuel tax, franchise, and permit fees.

Accomplishments – FY 2017/18

- Completed the Roundabout Art selection
- Completed the Roundabout landscaping design (Spring 2018)
- Completed 2017 overlay/chip seal/crack seal projects
- Continued street sign post replacement and crosswalk thermoplastic projects
- Completed the 2017 Transportation System Plan Update (Spring 2018)

Goals and Objectives – FY 2018/19

- Complete the Roundabout art installation
- Complete the Roundabout landscape installation
- Complete the Hwy 20/126 Pine to Barclay multi-use path
- Complete the S. Locust St. multi-use path
- Complete the school zone signage improvements with the Deschutes County Sheriff
- Complete 2018 overlay/chip seal/crack seal projects
- Continue street sign post replacement and crosswalk thermoplastic projects
- Procure new (used) bucket truck



Fund Summaries Governmental Funds

STREET FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenues:							
Other Taxes	\$ 179,249	\$ 184,322	\$ 180,000	\$ 170,000	\$ 170,000	\$ 170,000	-6%
Franchise Fees	324,542	343,790	345,300	358,740	358,740	358,740	4%
Licenses And Fees	2,250	4,390	5,000	4,000	4,000	4,000	-20%
Intergovernmental	232,266	278,882	631,300	729,200	729,200	729,200	16%
Interest	2,459	3,947	2,000	6,000	6,000	6,000	200%
Miscellaneous	60,108	2,550	61,096	56,220	56,220	56,220	-8%
Total Revenues	800,874	817,881	1,224,696	1,324,160	1,324,160	1,324,160	8%
Transfers In	210,000	-	-	-	-	-	0%
Beginning Fund Balance	506,628	295,960	406,333	419,322	419,322	419,322	3%
TOTAL RESOURCES	\$ 1,517,502	\$ 1,113,841	\$ 1,631,029	\$ 1,743,482	\$ 1,743,482	\$ 1,743,482	7%
REQUIREMENTS							
Expenditures:							
Personnel Services	\$ 261,282	\$ 232,279	\$ 254,133	\$ 276,304	\$ 276,304	\$ 276,304	9%
Materials & Services	213,691	283,530	280,400	301,650	301,650	301,650	8%
Capital Improvements	729,524	120,054	628,770	588,770	588,770	588,770	-6%
Debt Service	-	1,972	6,326	936	936	936	-85%
Total Expenditures	1,204,497	637,835	1,169,629	1,167,660	1,167,660	1,167,660	0%
Operating Contingency	-	-	183,586	292,883	292,883	292,883	60%
Reserves	-	-	270,004	279,139	279,139	279,139	3%
Transfers Out	17,045	7,810	7,810	3,800	3,800	3,800	-51%
TOTAL REQUIREMENTS	1,221,542	645,645	1,631,029	1,743,482	1,743,482	1,743,482	7%
NET TOTAL	\$ 295,960	\$ 468,196	\$ -	\$ -	\$ -	\$ -	

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
03 - STREET FUND							
RESOURCES							
REVENUE							
03-4-00-301	INTEREST EARNED	\$ 2,459	\$ 3,947	\$ 2,000	\$ 6,000	\$ 6,000	\$ 6,000
03-4-00-306	STATE HIGHWAY TAX	131,328	138,730	130,000	170,000	170,000	170,000
03-4-00-307	BIKE/FOOTPATH TAX	1,327	1,401	1,300	1,700	1,700	1,700
03-4-00-314	PUBLIC WORKS FEES	2,250	4,390	5,000	4,000	4,000	4,000
03-4-00-328	WATER LINES FRANCHISE	39,605	39,658	41,300	44,450	44,450	44,450
03-4-00-330	TELEPHONE FRANCHISE	12,423	10,903	12,000	6,000	6,000	6,000
03-4-00-331	TELEVISION FRANCHISE	30,377	38,967	35,000	35,000	35,000	35,000
03-4-00-333	C.E.C. FRANCHISE	156,291	162,714	165,000	175,000	175,000	175,000
03-4-00-342	SALE OF ASSETS	825	-	-	500	500	500
03-4-00-344	GARBAGE FRANCHISE	27,887	30,950	32,000	32,000	32,000	32,000
03-4-00-347	LOAN PROCEEDS	32,525	-	-	-	-	-
03-4-00-351	SEWER LINES FRANCHISE	57,959	60,598	60,000	66,290	66,290	66,290
03-4-00-360	MISCELLANEOUS	10,136	61	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	15,682	2,489	60,096	54,720	54,720	54,720
03-4-00-369	LOCAL GAS TAX	179,249	184,322	180,000	170,000	170,000	170,000
03-4-00-390	STREET PERMITS	940	-	1,000	1,000	1,000	1,000
REVENUE SUBTOTAL		701,263	679,130	724,696	766,660	766,660	766,660
GRANTS & PASS THROUGHS							
03-4-00-640	STATE GRANTS	99,611	138,751	500,000	557,500	557,500	557,500
TOTAL GRANTS & PASS THROUGHS		99,611	138,751	500,000	557,500	557,500	557,500
TOTAL REVENUE		800,874	817,881	1,224,696	1,324,160	1,324,160	1,324,160
BEGINNING FUND BALANCE							
03-4-00-400	BEGINNING FUND BALANCE	506,628	295,960	406,333	419,322	419,322	419,322
TOTAL BEGINNING FUND BALANCE		506,628	295,960	406,333	419,322	419,322	419,322
TRANSFERS							
03-4-00-510	TRANSFER FROM GENERAL FUND	210,000	-	-	-	-	-
TOTAL TRANSFERS IN		210,000	-	-	-	-	-

	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
TOTAL RESOURCES	\$ 1,517,502	\$ 1,113,841	\$ 1,631,029	\$ 1,743,482	\$ 1,743,482	\$ 1,743,482

REQUIREMENTS

OPERATING CONTINGENCIES

03-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 89,089	\$ 96,326	\$ 96,326	\$ 96,326
03-5-00-410	RESERVE FOR FUTURE EXPENDITUR	-	-	94,497	196,557	196,557	196,557
TOTAL OPERATING CONTINGENCIES		-	-	183,586	292,883	292,883	292,883

RESERVES

03-5-00-440	DEVELOPMENT AGREEMENTS	-	-	93,020	93,020	93,020	93,020
03-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	176,984	186,119	186,119	186,119
TOTAL RESERVES		-	-	270,004	279,139	279,139	279,139

TRANSFERS

03-5-00-602	TRANSFER TO CITY HALL FUND	17,045	7,810	7,810	3,800	3,800	3,800
TOTAL TRANSFERS		17,045	7,810	7,810	3,800	3,800	3,800

EXPENITURES

PERSONNEL SERVICES

03-5-00-500	CITY MANAGER	18,437	7,500	11,504	10,987	10,987	10,987
03-5-00-503	PUBLIC WORKS DIRECTOR	16,542	16,838	17,575	18,502	18,502	18,502
03-5-00-504	UTILITY TECHNICIAN II	12,675	13,286	13,706	23,415	23,415	23,415
03-5-00-505	UTILITY TECHNICIAN I	78,378	53,263	48,835	36,903	36,903	36,903
03-5-00-511	UTILITY ASST	647	292	1,317	2,691	2,691	2,691
03-5-00-513	OVERTIME	3,134	4,207	2,500	2,500	2,500	2,500
03-5-00-515	PLANNING TECHICIAN	2,692	2,624	2,283	3,004	3,004	3,004
03-5-00-518	ACCOUNTING TECHNICIAN	3,712	4,189	4,375	4,873	4,873	4,873
03-5-00-519	DATA ANALYST	8,234	7,918	3,281	-	-	-
03-5-00-521	FINANCE OFFICER	3,041	6,857	7,360	12,688	12,688	12,688
03-5-00-522	PUBLIC WORKS OPS COORDINATOR	7,867	8,272	8,616	9,069	9,069	9,069
03-5-00-524	MAINTENANCE LEAD	-	3,674	7,651	13,209	13,209	13,209
03-5-00-527	CITY RECORDER	5,062	5,716	5,381	5,829	5,829	5,829
03-5-00-529	FINANCE & ADMIN DIRECTOR	4,529	-	-	-	-	-
03-5-00-533	MAINTENANCE SUPERVISOR	-	5,642	14,462	20,293	20,293	20,293
03-5-00-573	ON CALL COMPENSATION	3,810	3,432	5,550	5,550	5,550	5,550
03-5-00-580	BONUS	218	-	-	-	-	-

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
03-5-00-581	SOCIAL SECURITY	9,659	8,497	9,042	10,108	10,108	10,108
03-5-00-582	WORKER'S COMP	8,831	12,647	11,726	12,505	12,505	12,505
03-5-00-583	PERS/OSPRS	20,672	17,735	24,538	26,560	26,560	26,560
03-5-00-584	MED/DENT/VISION INSURANCE	49,624	45,809	51,664	54,521	54,521	54,521
03-5-00-586	LTD	496	377	442	471	471	471
03-5-00-587	LIFE INSURANCE	92	57	59	98	98	98
03-5-00-588	UNEMPLOYMENT INS.	640	1,612	151	170	170	170
03-5-00-589	MEDICARE	2,290	1,835	2,115	2,359	2,359	2,359
TOTAL PERSONNEL SERVICES		261,282	232,279	254,133	276,304	276,304	276,304

MATERIALS & SERVICES

03-5-00-704	RECRUITMENT	10	40	-	-	-	-
03-5-00-705	ADVERTISING	-	617	250	250	250	250
03-5-00-706	AUDIT FEES	3,045	3,320	4,900	6,300	6,300	6,300
03-5-00-710	COMPUTER SOFTWARE MAINT.	1,141	744	1,500	1,500	1,500	1,500
03-5-00-713	DEVELOPMENT REVIEW	2,356	2,467	2,500	2,500	2,500	2,500
03-5-00-714	OFFICE SUPPLIES	704	562	900	900	900	900
03-5-00-715	POSTAGE	51	55	50	50	50	50
03-5-00-717	OFFICE EQUIPMENT	239	52	200	200	200	200
03-5-00-721	COPIER/PRINTER	132	102	775	775	775	775
03-5-00-726	CONTRACTED SERVICES	24,731	26,085	20,000	32,500	32,500	32,500
03-5-00-727	PERMITS & FEES	110	-	1,000	1,000	1,000	1,000
03-5-00-733	DUES & SUBSCRIPTIONS	-	154	100	100	100	100
03-5-00-735	TELEPHONE	929	935	950	1,200	1,200	1,200
03-5-00-736	CELLULAR PHONES	984	936	1,225	1,225	1,225	1,225
03-5-00-740	EDUCATION	100	-	750	750	750	750
03-5-00-743	ELECTRICITY	5,434	5,619	7,000	7,000	7,000	7,000
03-5-00-746	SMALL TOOLS & EQUIPMENT	3,748	4,153	7,000	9,200	9,200	9,200
03-5-00-749	ROAD MAINTENANCE	92,402	120,259	120,000	125,000	125,000	125,000
03-5-00-755	GAS/OIL	4,393	4,931	6,000	6,500	6,500	6,500
03-5-00-761	STREET TREES	3,731	-	5,000	3,000	3,000	3,000
03-5-00-762	STREET SIGNS	13,369	15,425	15,000	10,000	10,000	10,000
03-5-00-765	IMPROVEMENTS & REPAIRS	2,147	462	15,000	20,000	20,000	20,000
03-5-00-766	INS: COMP/LIA/UMB	10,143	10,750	11,000	11,600	11,600	11,600
03-5-00-768	INTERNAL GENERAL FUND SVCS	-	-	9,300	9,600	9,600	9,600
03-5-00-771	MEDICAL TESTING & SERVICES	146	304	500	500	500	500

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
03-5-00-773	SNOW REMOVAL/STREET CLEANING	4,855	52,802	20,000	20,000	20,000	20,000
03-5-00-777	LEGAL FEES	56	38	1,000	1,000	1,000	1,000
03-5-00-778	STREET LIGHTS	13,839	1,382	4,000	5,000	5,000	5,000
03-5-00-782	UNIFORMS	1,175	1,460	2,000	1,500	1,500	1,500
03-5-00-793	MEETINGS/WORKSHOPS	123	610	500	500	500	500
03-5-00-795	SUPPLIES	15,693	14,184	10,000	10,000	10,000	10,000
03-5-00-796	VEHICLE MAINTENANCE	7,905	15,082	12,000	12,000	12,000	12,000
TOTAL MATERIALS & SERVICES		213,691	283,530	280,400	301,650	301,650	301,650
DEBT SERVICE							
03-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	-	1,823	6,122	855	855	855
03-5-00-821	IFA LOAN PAYMENT - INTEREST	-	149	204	81	81	81
TOTAL DEBT SERVICE		-	1,972	6,326	936	936	936
CAPITAL OUTLAY							
03-5-00-906	CAPITAL OUTLAY	641,504	33,205	548,770	498,770	498,770	498,770
03-5-00-916	INFRASTRUCTURE	88,020	86,849	80,000	90,000	90,000	90,000
TOTAL CAPITAL OUTLAY		729,524	120,054	628,770	588,770	588,770	588,770
TOTAL EXPENDITURES		1,204,497	637,835	1,169,629	1,167,660	1,167,660	1,167,660
TOTAL REQUIRMENTS		\$ 1,221,542	\$ 645,645	\$ 1,631,029	\$ 1,743,482	\$ 1,743,482	\$ 1,743,482
03-STREET FUND NET TOTAL		\$ 295,960	\$ 468,196	\$ -	\$ -	\$ -	\$ -



Street SDC Fund

Description

The Street System Development Charges (SDC) Fund accounts for construction of transportation system improvements that are necessitated by new development and paid by the collection of system development charges and interest income.

Accomplishments – FY 2017/18

- Completed Barclay/US 20 Design and Specs
- Barclay/US 20 Roundabout open to traffic Memorial Day 2017
- TSP traffic analysis/findings complete, Bike/Ped complete
- Received Grant funds for the Roundabout Art and Aesthetics

Goals and Objectives - FY 2018/19

- Complete Barclay/US 20 to Railway construction.
- Procure Roundabout Art to be installed in 2018.
- Finalize TSP update for Council adoption
- Street SDC Study

STREET SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 4,037	\$ 7,717	\$ 2,800	\$ 10,000	\$ 10,000	\$ 10,000	257%
System development charges	57,937	140,005	70,000	70,000	70,000	70,000	0%
Total Revenues	61,974	147,722	72,800	80,000	80,000	80,000	10%
Beginning Fund Balance	686,283	748,257	773,211	872,359	872,359	872,359	13%
TOTAL RESOURCES	\$ 748,257	\$ 895,979	\$ 846,011	\$ 952,359	\$ 952,359	\$ 952,359	13%
REQUIREMENTS	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ -	\$ 42,206	\$ 60,000	\$ 25,000	\$ 25,000	\$ 25,000	-58%
Capital Improvements	-	-	375,000	410,000	410,000	410,000	9%
Total Expenditures	-	42,206	435,000	435,000	435,000	435,000	0%
Reserve for Future Expenditures	-	-	411,011	517,359	517,359	517,359	26%
TOTAL REQUIREMENTS	-	42,206	846,011	952,359	952,359	952,359	13%
NET TOTAL	\$ 748,257	\$ 853,773	\$ -	\$ -	\$ -	\$ -	

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
07 - STREET SDC							
RESOURCES							
REVENUE							
07-4-00-301	INTEREST EARNED	\$ 4,037	\$ 7,717	\$ 2,800	\$ 10,000	\$ 10,000	\$ 10,000
07-4-00-394	TRANSPORTATION SDC	57,937	140,005	70,000	70,000	70,000	70,000
TOTAL REVENUE		61,974	147,722	72,800	80,000	80,000	80,000
BEGINNING FUND BALANCE							
07-4-00-400	BEGINNING FUND BALANCE	686,283	748,257	773,211	872,359	872,359	872,359
TOTAL BEGINNING FUND BALANCE		686,283	748,257	773,211	872,359	872,359	872,359
TOTAL RESOURCES		\$ 748,257	\$ 895,979	\$ 846,011	\$ 952,359	\$ 952,359	\$ 952,359
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
07-5-00-410	RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 411,011	\$ 517,359	\$ 517,359	\$ 517,359
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	411,011	517,359	517,359	517,359
EXPENDITURES							
MATERIALS & SERVICES							
07-5-00-726	CONTRACTED SERVICE	-	42,206	60,000	25,000	25,000	25,000
TOTAL MATERIALS & SERVICES		-	42,206	60,000	25,000	25,000	25,000
CAPITAL OUTLAY							
07-5-00-906	CAPITAL OUTLAY	-	-	375,000	410,000	410,000	410,000
TOTAL CAPITAL OUTLAY		-	-	375,000	410,000	410,000	410,000
TOTAL EXPENDITURES		-	42,206	435,000	435,000	435,000	435,000
TOTAL REQUIREMENTS		\$ -	\$ 42,206	\$ 846,011	\$ 952,359	\$ 952,359	\$ 952,359
07-STREET SDC FUND NET TOTAL		\$ 748,257	\$ 853,773	\$ -	\$ -	\$ -	\$ -



Park SDC Fund

Description

The Park SDC Fund provides for park improvements necessitated by new development which is funded through the collection of system development charges and interest income.

Goals and Objectives – FY 2018/19

- Complete design for the new Sun Ranch Park.
- Complete design and bid documents for the Creekside Park riparian habitat and stream restoration project.
- Complete design of the Creekside Park footbridge ADA improvements with the stream restoration project.

PARK SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 1,025	\$ 1,255	\$ 650	\$ 2,800	\$ 2,800	\$ 2,800	331%
System development charges	30,037	132,500	56,000	60,000	60,000	60,000	7%
Intergovernmental	-	61,733	-	-	-	-	0%
Total Revenues	31,062	195,488	56,650	62,800	62,800	62,800	11%
Beginning Fund Balance	172,322	123,669	110,115	287,335	287,335	287,335	161%
TOTAL RESOURCES	\$ 203,384	\$ 319,157	\$ 166,765	\$ 350,135	\$ 350,135	\$ 350,135	110%
REQUIREMENTS							
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Improvements	79,715	141,100	10,000	5,000	5,000	5,000	-50%
Total Expenditures	79,715	141,100	10,000	5,000	5,000	5,000	-50%
Reserve for Future Expenditures	-	-	156,765	345,135	345,135	345,135	120%
TOTAL REQUIREMENTS	79,715	141,100	166,765	350,135	350,135	350,135	110%
NET TOTAL	\$ 123,669	\$ 178,057	\$ -	\$ -	\$ -	\$ -	

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
12 - PARK SDC							
RESOURCES							
REVENUE							
12-4-00-301	INTEREST EARNED	\$ 1,025	\$ 1,255	\$ 650	\$ 2,800	\$ 2,800	\$ 2,800
12-4-00-321	PARK SDC	30,037	132,500	56,000	60,000	60,000	60,000
TOTAL REVENUES		31,062	133,755	56,650	62,800	62,800	62,800
GRANTS & PASS THROUGHES							
12-4-00-665	OTHER GRANTS	-	61,733	-	-	-	-
TOTAL GRANTS & PASS THROUGHES		-	61,733	-	-	-	-
TOTAL REVENUES		31,062	195,488	56,650	62,800	62,800	62,800
BEGINNING FUND BALANCE							
12-4-00-400	BEGINNING FUND BALANCE	172,322	123,669	110,115	287,335	287,335	287,335
TOTAL BEGINNING FUND BALANCE		172,322	123,669	110,115	287,335	287,335	287,335
TOTAL RESCOURS		\$ 203,384	\$ 319,157	\$ 166,765	\$ 350,135	\$ 350,135	\$ 350,135
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
12-5-00-410	RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 156,765	\$ 345,135	\$ 345,135	\$ 345,135
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	156,765	345,135	345,135	345,135
CAPITAL OUTLAY							
12-5-00-906	CAPITAL OUTLAY	-	124,642	10,000	5,000	5,000	5,000
12-5-00-952	CLEMENS PARK	79,715	16,458	-	-	-	-
TOTAL CAPITAL OUTLAY		79,715	141,100	10,000	5,000	5,000	5,000
TOTAL EXPENDITURES		79,715	141,100	10,000	5,000	5,000	5,000
TOTAL REQUIREMENTS		\$ 79,715	\$ 141,100	\$ 166,765	\$ 350,135	\$ 350,135	\$ 350,135
12-PARK SDC FUND NET TOTAL		\$ 123,669	\$ 178,057	\$ -	\$ -	\$ -	\$ -



Parking District Fund

Description

The Parking District Fund provides the accounting for development fees collected from developers or businesses located in Commercial Parking District. Funds allocated pursuant to the Parking Master Plan shall be used for parking improvements; paving, striping, sidewalks, acquisitions of real property and professional fees incurred in developing additional parking, development of curbing and storm water drainage and catch basins. Revisions to the plan may be made annually.

Goals & Objectives FY 2018/19

- Evaluate future Parking District Improvement projects and timing north of Main Avenue in the Parking District boundary in support of connectivity to the future Adams Avenue streetscape improvements

PARKING DISTRICT FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenues:							
Licenses And Fees	\$ 15,693	\$ 15,942	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	0%
Reimbursements	19,128	-	-	-	-	-	0%
Interest	881	1,674	600	2,300	2,300	2,300	283%
Total Revenues	35,702	17,616	15,100	16,800	16,800	16,800	11%
Beginning Fund Balance	122,099	157,801	173,370	198,132	198,132	198,132	14%
TOTAL RESOURCES	\$ 157,801	\$ 175,417	\$ 188,470	\$ 214,932	\$ 214,932	\$ 214,932	14%
REQUIREMENTS							
Expenditures:							
Capital Improvements	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	-100%
Total Expenditures	-	-	70,000	-	-	-	-100%
Reserve for Future Expenditures	-	-	118,470	214,932	214,932	214,932	81%
TOTAL REQUIREMENTS	-	-	188,470	214,932	214,932	214,932	14%
NET TOTAL	\$ 157,801	\$ 175,417	\$ -	\$ -	\$ -	\$ -	

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
13- PARKING DISTRICT FUND							
RESOURCES							
REVENUES							
13-4-00-301	INTEREST EARNED	\$ 881	\$ 1,674	\$ 600	\$ 2,300	\$ 2,300	\$ 2,300
13-4-00-375	PARKING DISTRICT	15,693	15,942	14,500	14,500	14,500	14,500
13-4-00-376	REIMBURSEMENT FEE	19,128	-	-	-	-	-
TOTAL REVENUES		35,702	17,616	15,100	16,800	16,800	16,800
BEGINNING FUND BALANCE							
13-4-00-400	BEGINNING FUND BALANCE	122,099	157,801	173,370	198,132	198,132	198,132
TOTAL BEGINNING FUND BALANCE		122,099	157,801	173,370	198,132	198,132	198,132
TOTAL RESOURCES		\$ 157,801	\$ 175,417	\$ 188,470	\$ 214,932	\$ 214,932	\$ 214,932
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
13-5-00-410	RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 118,470	\$ 214,932	\$ 214,932	\$ 214,932
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	118,470	214,932	214,932	214,932
EXPENDITURES							
CAPITAL OUTLAY							
13-5-00-906	CAPITAL OUTLAY	-	-	70,000	-	-	-
TOTAL CAPITAL OUTLAY		-	-	70,000	-	-	-
TOTAL EXPENDITURES		-	-	70,000	-	-	-
TOTAL REQUIRMENTS		\$ -	\$ -	\$ 188,470	\$ 214,932	\$ 214,932	\$ 214,932
13-PARKING DISTRICT FUND NET TOTAL		\$ 157,801	\$ 175,417	\$ -	\$ -	\$ -	\$ -



City Hall Debt Service Fund

Description

This fund was originally classified as capital project fund for the new city hall which accounted for the revenue received from the sale of property and bond proceeds to pay for the construction & furnishing of the building. In FY 08-09, the fund was reclassified to a debt service fund and only accounts for debt service payments for the city hall.

Budget Highlights

- Main source of revenue is transfers from other funds to pay the annual debt service payment of \$52,610.

CITY HALL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenue:							
Interest/Loan Proceeds	\$ 597,841	\$ 404	\$ 40	\$ 500	\$ 500	\$ 500	1150%
Total Revenues	597,841	404	40	500	500	500	1150%
Beginning Fund Balance	13,121	37,068	37,261	40,147	40,147	40,147	8%
Transfers In	121,777	53,320	53,320	20,000	20,000	20,000	-62%
TOTAL RESOURCES	\$ 732,739	\$ 90,792	\$ 90,621	\$ 60,647	\$ 60,647	\$ 60,647	-33%
REQUIREMENTS	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Expenditure:							
Contracted Services	\$ 13,055	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	682,616	53,169	51,310	52,610	52,610	52,610	3%
Total Expenditure	695,671	53,169	51,310	52,610	52,610	52,610	3%
Reserve for Future Expenditures	-	-	39,311	8,037	8,037	8,037	-80%
TOTAL REQUIREMENTS	695,671	53,169	90,621	60,647	60,647	60,647	-33%
NET TOTAL	\$ 37,068	\$ 37,623	\$ -	\$ -	\$ -	\$ -	-

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
18 - CITY HALL DEBT SERVICE							
RESOURCES							
REVENUES							
18-4-00-301	INTEREST EARNED	\$ 177	\$ 404	\$ 40	\$ 500	\$ 500	\$ 500
18-4-00-346	PREMIUM/DISCOUNT	62,664	-	-	-	-	-
18-4-00-347	LOAN PROCEEDS	535,000	-	-	-	-	-
TOTAL REVENUES		597,841	404	40	500	500	500
BEGINNING FUND BALANCE							
18-4-00-400	BEGINNING FUND BALANCE	13,121	37,068	37,261	40,147	40,147	40,147
TOTAL BEGINNING FUND BALANCE		13,121	37,068	37,261	40,147	40,147	40,147
TRANSFERS							
18-4-00-509	TRANSFERS FROM OTHER FUNDS	66,987	29,370	29,370	15,000	15,000	15,000
18-4-00-510	TRANSFER FROM GENERAL FUND	54,790	23,950	23,950	5,000	5,000	5,000
TOTAL TRANSFERS		121,777	53,320	53,320	20,000	20,000	20,000
TOTAL RESOURCES		\$ 732,739	\$ 90,792	\$ 90,621	\$ 60,647	\$ 60,647	\$ 60,647
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
18-5-00-410	RESERVE FOR FUTURE EXPENDITURE	\$ -	\$ -	\$ 39,311	\$ 8,037	\$ 8,037	\$ 8,037
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	39,311	8,037	8,037	8,037
EXPENDITURES							
MATERIALS & SERVICES							
18-5-00-726	CONTRACTED SERVICE	13,055	-	-	-	-	-
TOTAL MATERIALS & SERVICES		13,055	-	-	-	-	-
DEBT SERVICE							
18-5-00-800	BANK LOAN INTEREST	7,792	24,169	17,310	16,610	16,610	16,610
18-5-00-820	BANK LOAN PRINCIPAL	90,694	29,000	34,000	36,000	36,000	36,000
18-5-00-822	LOAN PAYMENT/REFUND	584,130	-	-	-	-	-
TOTAL DEBT SERVICE		682,616	53,169	51,310	52,610	52,610	52,610
TOTAL EXPENDITURES		695,671	53,169	51,310	52,610	52,610	52,610
TOTAL REQUIREMENTS		\$ 695,671	\$ 53,169	\$ 90,621	\$ 60,647	\$ 60,647	\$ 60,647
18-CITY HALL DEBT SERVICE FUND NET TOTAL		\$ 37,068	\$ 37,623	\$ -	\$ -	\$ -	\$ -



Water Fund

Description

The Water Fund supports the City's water utility which provides for the delivery of safe, high quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the existing wells and all other facilities and preventative maintenance for all equipment.

Fund Resources

This fund is an enterprise fund. It is self-supporting with expenses paid for from charges for services resources. Other water revenue is provided through service fees and meter installations.

Accomplishments – FY 2017/18

- Completed and implemented new water rates and rate methodology update
- Completed water rights work for 2017/18 (Well 2 ext., Lazy Z surface rights)
- Completed Variable Frequency Drive analysis with City Electrician
- Completed the Pine Meadow Village Irrigation connection project
- Completed Water SDC update
- Acquired a new 2.15 CFS Water Right for future water supply
- Replaced roof on Well #1
- Performed vibration testing on all well pumps and motors

Goals and Objectives – FY 2018/19

- Design and construct 8" Dist. Improvements Hood Alley Fir-Larch St.
- Replace old undersized water services on south Oak St.
- Continue annual vibration testing to minimize motor and pump failures
- Continue MXU migration to M-Series radios
- Complete water right transfer for Well #4
- Locate and secure permitting for the Well #4 site



Fund Summaries Proprietary Funds

WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenues:							
Water Receipts	\$ 565,783	\$ 566,548	\$ 590,000	\$ 635,000	\$ 635,000	\$ 635,000	8%
Charges For Services	44,995	63,188	52,200	64,200	64,200	64,200	23%
Licenses And Fees	2,800	6,200	6,000	6,000	6,000	6,000	0%
Intergovernmental	63,380	-	-	-	-	-	0%
Reimbursements	1,513	1,740	4,623	664	664	664	-86%
Interest	3,807	8,077	4,500	12,000	12,000	12,000	167%
Miscellaneous	1,130	311	-	500	500	500	0%
Total Revenues	683,408	646,064	657,323	718,364	718,364	718,364	9%
Beginning Fund Balance	581,258	726,094	849,129	986,748	986,748	986,748	16%
TOTAL RESOURCES	\$ 1,264,666	\$ 1,372,158	\$ 1,506,452	\$ 1,705,112	\$ 1,705,112	\$ 1,705,112	13%
REQUIREMENTS	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Personnel Services	\$ 220,916	\$ 220,722	\$ 257,359	\$ 273,624	\$ 273,624	\$ 273,624	6%
Materials & Services	224,354	285,446	275,726	265,925	265,925	265,925	-4%
Capital Improvements	72,597	-	45,000	27,600	27,600	27,600	-39%
Debt Service	-	1,254	4,023	663	663	663	-84%
Total Expenditures	517,867	507,422	582,108	567,812	567,812	567,812	-2%
Operating Contingency	-	-	74,643	171,338	171,338	171,338	130%
Reserves	-	-	840,211	961,562	961,562	961,562	14%
Transfers Out	20,705	9,490	9,490	4,400	4,400	4,400	-54%
TOTAL REQUIREMENTS	\$ 538,572	\$ 516,912	\$ 1,506,452	\$ 1,705,112	\$ 1,705,112	\$ 1,705,112	13%
NET TOTAL	\$ 726,094	\$ 855,246	\$ -	\$ -	\$ -	\$ -	

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
02 - WATER FUND							
RESOURCES							
REVENUE							
02-4-00-301	INTEREST EARNED	\$ 3,807	\$ 8,077	\$ 4,500	\$ 12,000	\$ 12,000	\$ 12,000
02-4-00-314	PUBLIC WORKS FEES	2,800	6,200	6,000	6,000	6,000	6,000
02-4-00-324	WATER PROCESSING/TRANS FEE	4,400	4,520	3,500	4,500	4,500	4,500
02-4-00-325	WATER PENALTIES	8,096	8,615	7,000	8,000	8,000	8,000
02-4-00-341	BACKFLOW TESTING FEES	8,231	7,437	12,500	13,000	13,000	13,000
02-4-00-342	SALE OF ASSETS	375	-	-	500	500	500
02-4-00-359	WATER MITIGATION FEES	-	-	2,500	-	-	-
02-4-00-360	MISCELLANEOUS	755	311	-	-	-	-
02-4-00-362	REFUNDS/REIMBURSEMENTS	1,513	1,740	4,623	664	664	664
02-4-00-371	WATER RECEIPTS	565,783	566,548	590,000	635,000	635,000	635,000
02-4-00-372	SERVICE RECONNECT FEE	120	240	200	200	200	200
02-4-00-373	METER INSTALL	20,582	38,900	24,000	35,000	35,000	35,000
02-4-00-377	BULK WATER	1,066	1,476	1,000	2,000	2,000	2,000
02-4-00-388	WATER TAP FEE	2,500	2,000	1,500	1,500	1,500	1,500
REVENUE SUBTOTAL		620,028	646,064	657,323	718,364	718,364	718,364
GRANTS & PASS THROUGHGS							
02-4-00-650	STATE GRANTS	63,380	-	-	-	-	-
TOTAL GRANTS & PASS THROUGHGS		63,380	-	-	-	-	-
TOTAL REVENUE		683,408	646,064	657,323	718,364	718,364	718,364
BEGINNING FUND BALANCE							
02-4-00-400	BEGINNING FUND BALANCE	581,258	726,094	849,129	986,748	986,748	986,748
TOTAL BEGINNING FUND BALANCE		581,258	726,094	849,129	986,748	986,748	986,748
TRANSFERS							
02-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-
TOTAL RESOURCES		\$ 1,264,666	\$ 1,372,158	\$ 1,506,452	\$ 1,705,112	\$ 1,705,112	\$ 1,705,112

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
REQUIREMENTS							
OPERATING CONTINGENCIES							
02-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 73,681	\$ 89,925	\$ 89,925	\$ 89,925
02-5-00-410	RESERVE FOR FUTURE EXPENDITUR	-	-	962	81,413	81,413	81,413
TOTAL OPERATING CONTINGENCIES		-	-	74,643	171,338	171,338	171,338
RESERVES							
02-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	457,772	490,652	490,652	490,652
02-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	382,439	470,910	470,910	470,910
TOTAL RESERVES		-	-	840,211	961,562	961,562	961,562
TRANSFERS							
02-5-00-602	TRANSFER TO CITY HALL FUND	20,705	9,490	9,490	4,400	4,400	4,400
TOTAL TRANSFERS		20,705	9,490	9,490	4,400	4,400	4,400
EXPENDITURES							
PERSONNEL SERVICES							
02-5-00-500	CITY MANAGER	18,437	7,500	11,504	10,987	10,987	10,987
02-5-00-502	ADMIN ASST	3,715	3,897	4,064	5,705	5,705	5,705
02-5-00-503	PUBLIC WORKS DIRECTOR	24,814	25,257	26,362	27,752	27,752	27,752
02-5-00-504	UTILITY TECHNICIAN II	4,225	4,429	4,569	11,368	11,368	11,368
02-5-00-505	UTILITY TECHNICIAN I	49,468	43,290	47,819	42,538	42,538	42,538
02-5-00-511	UTILITY ASST	-	155	1,317	2,691	2,691	2,691
02-5-00-513	OVERTIME	2,221	3,197	3,000	3,000	3,000	3,000
02-5-00-515	PLANNING TECHNICIAN	2,692	2,624	2,283	3,004	3,004	3,004
02-5-00-518	ACCOUNTING TECHNICIAN	11,137	12,568	13,126	14,618	14,618	14,618
02-5-00-519	DATA ANALYST	8,234	7,918	3,281	-	-	-
02-5-00-521	FINANCE OFFICER	3,041	6,857	7,360	12,688	12,688	12,688
02-5-00-522	PUBLIC WORKS OPS COORDINATOR	3,934	6,198	8,616	9,069	9,069	9,069
02-5-00-524	MAINTENANCE LEAD	-	3,674	7,651	8,806	8,806	8,806
02-5-00-527	CITY RECORDER	5,062	5,716	5,381	5,829	5,829	5,829
02-5-00-529	FINANCE & ADMIN DIRECTOR	4,529	-	-	-	-	-
02-5-00-533	MAINTENANCE SUPERVISOR	-	3,762	9,641	10,146	10,146	10,146
02-5-00-573	ON CALL COMPENSATION	2,295	2,646	1,110	1,110	1,110	1,110
02-5-00-580	BONUS	325	-	-	-	-	-
02-5-00-581	SOCIAL SECURITY	8,460	8,190	9,389	10,091	10,091	10,091
02-5-00-582	WORKER'S COMP	5,531	7,795	9,557	9,055	9,055	9,055

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
02-5-00-583	PERS/OSPRS	18,300	17,955	25,986	26,721	26,721	26,721
02-5-00-584	MED/DENT/VISION INSURANCE	41,455	43,132	52,456	55,349	55,349	55,349
02-5-00-586	LTD	427	378	467	476	476	476
02-5-00-587	LIFE INSURANCE	78	58	67	92	92	92
02-5-00-588	UNEMPLOYMENT INS.	557	1,611	157	169	169	169
02-5-00-589	MEDICARE	1,979	1,915	2,196	2,357	2,357	2,357
TOTAL PERSONNEL SERVICES		220,916	220,722	257,359	273,624	273,624	273,624

MATERIALS & SERVICES

02-5-00-704	RECRUITMENT	51	-	-	-	-	-
02-5-00-705	ADVERTISING	-	-	100	100	100	100
02-5-00-706	AUDIT FEES	2,454	2,437	2,600	3,400	3,400	3,400
02-5-00-710	COMPUTER SOFTWARE MAINT.	2,491	8,146	5,000	5,000	5,000	5,000
02-5-00-712	CHEMICALS	1,941	2,784	2,200	1,500	1,500	1,500
02-5-00-713	DEVELOPMENT REVIEW	4,712	4,933	6,000	5,000	5,000	5,000
02-5-00-714	OFFICE SUPPLIES	1,225	1,170	1,300	1,300	1,300	1,300
02-5-00-715	POSTAGE	5,194	5,012	5,150	5,300	5,300	5,300
02-5-00-717	OFFICE EQUIPMENT	459	48	750	500	500	500
02-5-00-721	COPIER/PRINTER	801	819	750	750	750	750
02-5-00-722	CHLORINATOR REPAIRS	1,269	1,621	2,200	2,000	2,000	2,000
02-5-00-726	CONTRACTED SERVICES	28,015	51,999	25,000	20,000	20,000	20,000
02-5-00-727	PERMITS & FEES	223	2,428	1,500	3,000	3,000	3,000
02-5-00-733	DUES & SUBSCRIPTIONS	743	674	750	750	750	750
02-5-00-735	TELEPHONE	1,020	998	1,000	1,200	1,200	1,200
02-5-00-736	CELLULAR PHONES	535	625	776	775	775	775
02-5-00-740	EDUCATION	325	2,013	1,500	1,500	1,500	1,500
02-5-00-743	ELECTRICITY	33,953	35,726	37,000	37,000	37,000	37,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	2,441	3,379	3,500	5,700	5,700	5,700
02-5-00-748	BACKFLOW TESTING SERVICE	12,933	13,310	15,000	15,000	15,000	15,000
02-5-00-755	GAS/OIL	2,568	3,037	4,000	4,000	4,000	4,000
02-5-00-765	IMPROVEMENTS & REPAIRS	4,602	11,934	17,000	7,500	7,500	7,500
02-5-00-766	INS: COMP/LIA/UMB	7,458	7,901	8,500	10,300	10,300	10,300
02-5-00-768	INTERNAL GENERAL FUND SERVICE	9,300	9,300	9,300	9,600	9,600	9,600
02-5-00-770	WATER LOCATE SERVICE	138	234	200	200	200	200
02-5-00-771	MEDICAL TESTING & SERVICES	74	266	300	300	300	300
02-5-00-772	ROW FRANCHISE FEE	39,605	39,658	41,300	44,450	44,450	44,450

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
02-5-00-775	LABORATORY FEES	2,464	5,617	5,000	5,000	5,000	5,000
02-5-00-777	LEGAL FEES	-	102	3,000	3,000	3,000	3,000
02-5-00-779	WATER SYSTEM REPAIRS	5,971	4,442	10,000	7,500	7,500	7,500
02-5-00-780	CREDIT CARD FEE	3,337	2,790	3,400	3,500	3,500	3,500
02-5-00-782	UNIFORMS	855	1,172	1,750	1,500	1,500	1,500
02-5-00-788	METERS & PARTS	41,696	46,844	50,000	50,000	50,000	50,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	-	100	-	-	-
02-5-00-793	MEETINGS/WORKSHOPS	55	159	200	200	200	200
02-5-00-795	SUPPLIES	584	9,034	4,000	4,000	4,000	4,000
02-5-00-796	VEHICLE MAINTENANCE	4,862	4,834	5,500	5,000	5,000	5,000
02-5-00-799	BAD DEBT EXPENSE	-	-	100	100	100	100
TOTAL MATERIALS & SERVICES		224,354	285,446	275,726	265,925	265,925	265,925
DEBT SERVICE							
02-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	-	1,159	3,893	606	606	606
02-5-00-821	IFA LOAN PAYMENT - INTEREST	-	95	130	58	58	58
TOTAL DEBT SERVICE		-	1,254	4,023	663	663	663
CAPITAL OUTLAY							
02-5-00-906	CAPITAL OUTLAY	72,597	-	45,000	27,600	27,600	27,600
TOTAL CAPITAL OUTLAY		72,597	-	45,000	27,600	27,600	27,600
TOTAL EXPENDITURES		517,867	507,422	582,108	567,812	567,812	567,812
TOTAL REQUIREMENTS		\$ 538,572	\$ 516,912	\$ 1,506,452	\$ 1,705,112	\$ 1,705,112	\$ 1,705,112
02-WATER FUND NET TOTAL		\$ 726,094	\$ 855,246	\$ -	\$ -	\$ -	\$ -



Water SDC Fund

Description

The Water System Development Charges (SDC) Fund accounts for planning, design and construction of water system improvements that are necessitated by new development and paid by the collection of system development charges and interest income.

Accomplishments – FY 2017/18

- Completed and implemented Water SDC Update (spring 2018)
- Secured a new 2.15 CFS water right for Well #4

Goals and Objectives – FY 2018/19

- Design and construct 8” Distribution improvements Hood Alley – Fir to Larch St.
- Evaluate and secure permits for the Well #4 site
- Complete permitting for the new Well #4 water right transfer

WATER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 7,277	\$ 15,455	\$ 4,500	\$ 25,000	\$ 25,000	\$ 25,000	456%
System development charges	183,341	417,286	217,000	225,000	225,000	225,000	4%
Total Revenues	190,618	432,741	221,500	250,000	250,000	250,000	13%
Beginning Fund Balance	1,251,545	1,432,376	1,664,807	2,175,541	2,175,541	2,175,541	31%
TOTAL RESOURCES	\$ 1,442,163	\$ 1,865,117	\$ 1,886,307	\$ 2,425,541	\$ 2,425,541	\$ 2,425,541	29%
REQUIREMENTS							
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0%
Capital Improvements	9,787	-	290,000	57,400	57,400	57,400	-80%
Total Expenditures	9,787	-	290,000	77,400	77,400	77,400	-73%
Reserve for Future Expenditures	-	-	1,596,307	2,348,141	2,348,141	2,348,141	47%
TOTAL REQUIREMENTS	9,787	-	1,886,307	2,425,541	2,425,541	2,425,541	
NET TOTAL	\$ 1,432,376	\$ 1,865,117	\$ -	\$ -	\$ -	\$ -	

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
11 - WATER SDC							
RESOURCES							
REVENUES							
11-4-00-301	INTEREST EARNED	\$ 7,277	\$ 15,455	\$ 4,500	\$ 25,000	\$ 25,000	\$ 25,000
11-4-00-394	WATER SDC	183,341	417,286	217,000	225,000	225,000	225,000
TOTAL REVENUE		190,618	432,741	221,500	250,000	250,000	250,000
BEGINNING FUND BALANCE							
11-4-00-400	BEGINNING FUND BALANCE	1,251,545	1,432,376	1,664,807	2,175,541	2,175,541	2,175,541
TOTAL BEGINNING FUND BALANCE		1,251,545	1,432,376	1,664,807	2,175,541	2,175,541	2,175,541
TOTAL RESOURCES		\$ 1,442,163	\$ 1,865,117	\$ 1,886,307	\$ 2,425,541	\$ 2,425,541	\$ 2,425,541
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
11-5-00-410	RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 1,596,307	\$ 2,348,141	\$ 2,348,141	\$ 2,348,141
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,596,307	2,348,141	2,348,141	2,348,141
EXPENDITURES							
MATERIALS & SERVICES							
11-5-00-726	CONTRACTED SERVICES	-	-	-	20,000	20,000	20,000
TOTAL MATERIALS & SERVICES		-	-	-	20,000	20,000	20,000
CAPITAL OUTLAY							
11-5-00-906	CAPITAL OUTLAY	9,787	-	290,000	57,400	57,400	57,400
TOTAL CAPITAL OUTLAY		9,787	-	290,000	57,400	57,400	57,400
TOTAL EXPENDITURES		9,787	-	290,000	77,400	77,400	77,400
TOTAL REQUIREMENTS		\$ 9,787	\$ -	\$ 1,886,307	\$ 2,425,541	\$ 2,425,541	\$ 2,425,541
11-WATER SDC FUND NET TOTAL		\$ 1,432,376	\$ 1,865,117	\$ -	\$ -	\$ -	\$ -



Sewer Fund

Description

The Sewer Fund supports the City's wastewater utility which ensures the safe collection and discharge of wastewater effluent under the requirements of the City's National Pollutant Discharge Elimination System (NPDES) permit.

Fund Resources

This fund is an enterprise fund meaning it is self-supporting with expenses paid from its own revenues sources. The main source of revenue is from sewer charges. Other sewer revenue is provided through service fees and sewer connections.

Accomplishments – FY 2017-18

- Completed the Bio-solids Management Plan for DEQ review and approval.
- Completed the preliminary sizing analysis of the future aeration equipment for the 19-20 aeration improvement project.
- Completed the Lazy Z Effluent re-use piping and equipment specifications for the 18-19 phase I expansion.
- Implemented new sewer rates and rate methodology update
- Completed Sewer SDC update

Goals and Objectives – FY 2018-19

- Bid and construct the Phase I Lazy Z Effluent re-use project
- Bid and construct the Treatment Plant SCADA upgrade project
- Bid and execute the Bio-Solids Removal project
- Design the Aeration upgrade project



Fund Summaries Proprietary Funds

SEWER FUND BUDGET SUMMARY:

	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19	%
RESOURCES	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Revenues:							
Sewer Receipts	\$ 827,993	\$ 865,683	\$ 875,000	\$ 947,000	\$ 947,000	\$ 947,000	8%
Charges For Services	9,982	16,822	19,000	17,000	17,000	17,000	-11%
Licenses And Fees	2,900	6,200	9,000	7,000	7,000	7,000	-22%
Intergovernmental	119,098	-	-	-	-	-	0%
Interest/Loan Proceeds	5,387,359	10,845	6,000	14,000	14,000	14,000	133%
Rental income	13,000	12,000	12,000	12,000	12,000	12,000	0%
Miscellaneous	2,744	2,893	6,782	2,750	2,750	2,750	-59%
Total Revenues	6,363,076	914,443	927,782	999,750	999,750	999,750	8%
Beginning Fund Balance	997,382	1,086,514	1,192,795	1,282,366	1,282,366	1,282,366	8%
TOTAL RESOURCES	\$ 7,360,458	\$ 2,000,957	\$ 2,120,577	\$ 2,282,116	\$ 2,282,116	\$ 2,282,116	8%
REQUIREMENTS	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19	%
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Expenditures:							
Personnel Services	\$ 179,186	\$ 195,525	\$ 240,517	\$ 258,680	\$ 258,680	\$ 258,680	8%
Materials & Services	323,166	239,787	242,904	249,090	249,090	249,090	3%
Capital Improvements	119,053	15,500	67,000	295,200	295,200	295,200	341%
Debt Service	5,623,302	334,679	339,052	333,294	333,294	333,294	-2%
Total Expenditures	6,244,707	785,491	889,473	1,136,264	1,136,264	1,136,264	28%
Unappropriated Reserves	-	-	-	-	-	-	0%
Operating Contingency	-	-	276,234	318,382	318,382	318,382	15%
Reserves	-	-	942,800	820,670	820,670	820,670	-13%
Transfers Out	29,237	12,070	12,070	6,800	6,800	6,800	-44%
TOTAL REQUIREMENTS	\$ 6,273,944	\$ 797,561	\$ 2,120,577	\$ 2,282,116	\$ 2,282,116	\$ 2,282,116	8%
NET TOTAL	\$ 1,086,514	\$ 1,203,396	\$ -	\$ -	\$ -	\$ -	

	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
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05 - SEWER FUND

RESOURCES

REVENUE						
05-4-00-301	INTEREST EARNED	\$ 4,785	\$ 10,845	\$ 6,000	\$ 14,000	\$ 14,000
05-4-00-314	PUBLIC WORKS FEES	2,800	6,200	9,000	7,000	7,000
05-4-00-327	SEWER RECEIPTS	827,993	865,683	875,000	947,000	947,000
05-4-00-337	OVERNIGHT PARK SEWER RECEIPTS	9,982	16,822	19,000	17,000	17,000
05-4-00-342	SALE OF ASSETS	375	-	-	500	500
05-4-00-346	BOND PREMIUM	513,574	-	-	-	-
05-4-00-347	LOAN PROCEEDS	4,869,000	-	-	-	-
05-4-00-354	PROPERTY RENTAL	13,000	12,000	12,000	12,000	12,000
05-4-00-360	MISCELLANEOUS	136	61	-	-	-
05-4-00-362	REFUNDS/REIMBURSEMENTS	583	1,732	5,682	1,700	1,700
05-4-00-381	SEWER TAP FEE	1,650	1,100	1,100	550	550
05-4-00-389	PLAN CHECK FEES	100	-	-	-	-
REVENUE SUBTOTAL		6,243,978	914,443	927,782	999,750	999,750

GRANTS & PASS THROUGHS

05-4-00-640	STATE GRANTS	119,098	-	-	-	-
TOTAL GRANTS & PASS THROUGHS		119,098	-	-	-	-

TOTAL REVENUES	6,363,076	914,443	927,782	999,750	999,750	999,750
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BEGINNING FUND BALANCE

05-4-00-400	BEGINNING FUND BALANCE	997,382	1,086,514	1,192,795	1,282,366	1,282,366
TOTAL BEGINNING FUND BALANCE		997,382	1,086,514	1,192,795	1,282,366	1,282,366

TOTAL RESOURCES	\$ 7,360,458	\$ 2,000,957	\$ 2,120,577	\$ 2,282,116	\$ 2,282,116	\$ 2,282,116
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REQUIREMENTS

OPERATING CONTINGENCIES

05-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 80,570	\$ 84,628	\$ 84,628
05-5-00-410	RESERVE FOR FUTURE EXPENDITUR	-	-	195,664	233,754	233,754
TOTAL OPERATING CONTINGENCIES		-	-	276,234	318,382	318,382

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
RESERVES							
05-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	686,267	746,003	746,003	746,003
05-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	256,533	74,667	74,667	74,667
TOTAL RESERVES		-	-	942,800	820,670	820,670	820,670
TRANSFERS							
05-5-00-602	TRANSFER TO CITY HALL FUND	29,237	12,070	12,070	6,800	6,800	6,800
TOTAL TRANSFERS		29,237	12,070	12,070	6,800	6,800	6,800
EXPENDITURES							
PERSONNEL SERVICES							
05-5-00-500	CITY MANAGER	18,438	7,500	11,504	10,987	10,987	10,987
05-5-00-502	ADMIN ASST	3,715	3,897	4,064	5,705	5,705	5,705
05-5-00-503	PUBLIC WORKS DIRECTOR	16,542	21,045	26,362	27,752	27,752	27,752
05-5-00-504	UTILITY TECHNICIAN II	16,900	17,715	18,274	26,233	26,233	26,233
05-5-00-505	UTILITY TECHNICIAN I	21,622	19,413	23,481	17,563	17,563	17,563
05-5-00-511	UTILITY ASSISTANT	-	155	2,634	4,037	4,037	4,037
05-5-00-513	OVERTIME	1,944	2,750	1,500	1,500	1,500	1,500
05-5-00-515	PLANNING TECHICIAN	2,692	2,623	2,283	3,004	3,004	3,004
05-5-00-518	ACCOUNTING TECHNICIAN	7,425	8,379	8,750	14,618	14,618	14,618
05-5-00-519	DATA ANALYST	8,234	7,918	3,281	-	-	-
05-5-00-521	FINANCE OFFICER	3,041	6,857	7,360	12,688	12,688	12,688
05-5-00-522	PUBLIC WORKS OPS COORDINATOR	3,933	8,261	12,924	9,069	9,069	9,069
05-5-00-524	MAINTENANCE LEAD	-	3,674	7,651	8,806	8,806	8,806
05-5-00-527	CITY RECORDER	5,062	5,717	5,381	5,829	5,829	5,829
05-5-00-529	FINANCE & ADMIN DIRECTOR	4,529	-	-	-	-	-
05-5-00-533	MAINTENANCE SUPERVISOR	-	3,762	9,641	10,146	10,146	10,146
05-5-00-552	CELL PHONE ALLOWANCE	1,462	1,299	-	-	-	-
05-5-00-573	ON CALL COMPENSATION	1,725	2,088	1,110	1,110	1,110	1,110
05-5-00-580	BONUS	108	-	-	-	-	-
05-5-00-581	SOCIAL SECURITY	6,308	7,161	8,735	9,471	9,471	9,471
05-5-00-582	WORKER'S COMP	3,942	5,595	8,222	8,474	8,474	8,474
05-5-00-583	PERS/OSPRS	14,475	16,111	24,084	26,759	26,759	26,759
05-5-00-584	MED/DENT/VISION INSURANCE	34,651	39,957	50,598	52,041	52,041	52,041
05-5-00-586	LTD	335	342	433	442	442	442
05-5-00-587	LIFE INSURANCE	53	44	56	72	72	72
05-5-00-588	UNEMPLOYMENT INS.	441	1,435	146	159	159	159

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
05-5-00-589	MEDICARE	1,609	1,827	2,043	2,212	2,212	2,212
TOTAL PERSONNEL SERVICES		179,186	195,525	240,517	258,680	258,680	258,680

MATERIALS & SERVICES

05-5-00-704	RECRUITMENT	41	45	-	-	-	-
05-5-00-706	AUDIT FEES	4,443	4,467	4,800	4,800	4,800	4,800
05-5-00-710	COMPUTER SOFTWARE MAINT.	2,563	3,124	3,200	3,200	3,200	3,200
05-5-00-712	CHEMICALS	2,108	2,385	4	4,000	4,000	4,000
05-5-00-713	DEVELOPMENT REVIEW	4,712	4,933	5,000	4,500	4,500	4,500
05-5-00-714	OFFICE SUPPLIES	988	869	950	1,050	1,050	1,050
05-5-00-715	POSTAGE	4,888	4,959	5,200	5,300	5,300	5,300
05-5-00-717	OFFICE EQUIPMENT	459	40	500	500	500	500
05-5-00-721	COPIER/PRINTER	770	802	750	750	750	750
05-5-00-722	CHLORINATOR REPAIR	-	-	500	-	-	-
05-5-00-726	CONTRACTED SERVICES	10,539	24,106	20,000	10,000	10,000	10,000
05-5-00-727	PERMITS & FEES	125,382	9,942	7,000	7,000	7,000	7,000
05-5-00-733	DUES & SUBSCRIPTIONS	243	312	400	400	400	400
05-5-00-735	TELEPHONE	2,588	2,671	2,700	3,100	3,100	3,100
05-5-00-736	CELLULAR PHONES	357	367	500	600	600	600
05-5-00-740	EDUCATION	715	1,618	2,000	2,000	2,000	2,000
05-5-00-743	ELECTRICITY	52,870	51,833	55,000	55,000	55,000	55,000
05-5-00-746	SMALL TOOLS & EQUIPMENT	1,937	4,317	4,000	6,700	6,700	6,700
05-5-00-750	TREE NURSERY	-	-	500	500	500	500
05-5-00-755	GAS/OIL	2,866	3,473	5,000	4,500	4,500	4,500
05-5-00-765	SEWER SYSTEM IMPROVEMENTS	170	2,500	5,000	5,000	5,000	5,000
05-5-00-766	INS: COMP/LIA/UMB	10,938	11,592	12,000	12,700	12,700	12,700
05-5-00-768	INTERNAL GEN FUND SERVICES	9,300	9,300	9,300	9,300	9,300	9,300
05-5-00-770	SEWER LOCATE SERVICE	138	234	200	200	200	200
05-5-00-771	MEDICAL TESTING & SERVICES	76	143	200	200	200	200
05-5-00-772	ROW FRANCHISE FEE	57,959	60,598	60,000	66,290	66,290	66,290
05-5-00-775	LABORATORY FEES	126	45	1,000	1,000	1,000	1,000
05-5-00-777	LEGAL FEES	-	102	1,000	3,000	3,000	3,000
05-5-00-780	CREDIT CARD FEE	3,337	2,630	3,500	3,500	3,500	3,500
05-5-00-782	UNIFORMS	600	901	1,200	1,500	1,500	1,500
05-5-00-787	SEWER SYSTEM REPAIRS	13,803	21,019	20,000	20,000	20,000	20,000
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	-	200	200	200	200
05-5-00-793	MEETINGS/WORKSHOPS	46	143	200	200	200	200

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018/19	FY 2018/19	FY 2018/19
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
05-5-00-795	SUPPLIES	1,930	2,674	3,000	4,000	4,000	4,000
05-5-00-796	VEHICLE MAINTENANCE	6,274	7,643	8,000	8,000	8,000	8,000
05-5-00-799	BAD DEBT EXPENSE	-	-	100	100	100	100
TOTAL MATERIALS & SERVICES		323,166	239,787	242,904	249,090	249,090	249,090
DEBT SERVICE							
05-5-00-802	OEDD W/W DEPT SERVICE PRINC	-	-	-	-	-	-
05-5-00-803	OEDD W/W DEPT SERVICE INT.	-	-	-	-	-	-
05-5-00-804	OEDD SPWF DEBT SVC PRINC	-	-	-	-	-	-
05-5-00-805	OEDD SPWF DEBT SVC INT	-	-	-	-	-	-
05-5-00-806	DEQ HARDSHIP DEBT SVD PRINC	17,181	-	-	-	-	-
05-5-00-807	DEQ HARDSHIP DEBT SVD INT.	621	-	-	-	-	-
05-5-00-809	RUD BONDED LOAN #04 INT	117,560	-	-	-	-	-
05-5-00-811	RUD BONDED LOAN #06 INT	88,230	-	-	-	-	-
05-5-00-813	RUD BONDED LOAN #04 PRINC	63,195	-	-	-	-	-
05-5-00-814	RUD BONDED LOAN #06 PRINC	41,253	-	-	-	-	-
05-5-00-815	BOTC DEBT SERVICE PRINCIPAL	26,118	-	-	-	-	-
05-5-00-816	BOTC DEBT SERVICE INTEREST	9,317	-	-	-	-	-
05-5-00-817	REFUNDING BONDS PRINCIPAL	-	90,000	155,000	157,000	157,000	157,000
05-5-00-818	REFUNDING BONDS INTEREST	-	242,908	178,370	175,250	175,250	175,250
05-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	-	1,637	5,499	954	954	954
05-5-00-821	IFA LOAN PAYMENT - INTEREST	-	134	183	91	91	91
05-5-00-822	LOAN PAYMENT/REFUND	5,259,827	-	-	-	-	-
TOTAL DEBT SERVICE		5,623,302	334,679	339,052	333,294	333,294	333,294
CAPITAL OUTLAY							
05-5-00-906	CAPITAL OUTLAY	119,053	15,500	67,000	295,200	295,200	295,200
TOTAL CAPITAL OUTLAY		119,053	15,500	67,000	295,200	295,200	295,200
TOTAL EXPENDITURES		6,244,707	785,491	889,473	1,136,264	1,136,264	1,136,264
TOTAL REQUIREMENTS		\$ 6,273,944	\$ 797,561	\$ 2,120,577	\$ 2,282,116	\$ 2,282,116	\$ 2,282,116
05-SEWER FUND NET TOTAL		\$ 1,086,514	\$ 1,203,396	\$ -	\$ -	\$ -	\$ -



Sewer SDC Fund

Description

The Sewer System Development Charge (SDC) Fund accounts for planning, design and construction of sewer system improvements that are necessitated by new development and paid by the collection of system development charges and interest income.

Accomplishments – FY 2017/18

- Completed Sewer SDC update
- Completed the material and equipment specifications for the Phase I Lazy Z Effluent re-use improvement project.
- Completed the Phase I Lazy Z Effluent Re-Use design and bid specifications
- Completed the SCADA Upgrade design and bid specifications

Goals and Objectives – FY 2018/19

- Bid and construct the Phase I Lazy Z Effluent Re-use project
- Bid and construct the SCADA Upgrade project
- Complete design and bid specifications for the 19/20 Aeration Improvement project

SEWER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest/Loan Proceeds	\$ 871,259	\$ 8,473	\$ 2,000	\$ 17,000	\$ 17,000	\$ 17,000	750%
System development charges	233,321	551,061	266,000	225,000	225,000	225,000	-15%
Total Revenues	1,104,580	559,534	268,000	242,000	242,000	242,000	-10%
Beginning Fund Balance	605,452	700,537	972,111	1,486,960	1,486,960	1,486,960	53%
TOTAL RESOURCES	\$ 1,710,032	\$ 1,260,071	\$ 1,240,111	\$ 1,728,960	\$ 1,728,960	\$ 1,728,960	39%
REQUIREMENTS	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ 19,651	\$ -	\$ 48,500	\$ -	\$ -	\$ -	-100%
Capital Improvements	-	-	15,000	628,800	628,800	628,800	4092%
Debt service	989,844	76,144	76,170	76,140	76,140	76,140	0%
Total Expenditures	1,009,495	76,144	139,670	704,940	704,940	704,940	405%
Reserve for Future Expenditures	-	-	1,100,441	1,024,020	1,024,020	1,024,020	-7%
TOTAL REQUIREMENTS	1,009,495	76,144	1,240,111	1,728,960	1,728,960	1,728,960	39%
NET TOTAL	\$ 700,537	\$ 1,183,927	\$ -	\$ -	\$ -	\$ -	

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
10 - SEWER SDC							
RESOURCES							
REVENUE							
10-4-00-301	INTEREST EARNED	\$ 3,882	\$ 8,473	\$ 2,000	\$ 17,000	\$ 17,000	\$ 17,000
10-4-00-346	PREMIUM/DISCOUNT	91,377	-	-	-	-	-
10-4-00-347	LOAN PROCEEDS	776,000	-	-	-	-	-
10-4-00-394	SEWER SDC	233,321	551,061	266,000	225,000	225,000	225,000
TOTAL REVENUE		1,104,580	559,534	268,000	242,000	242,000	242,000
BEGINNING FUND BALANCE							
10-4-00-400	BEGINNING FUND BALANCE	605,452	700,537	972,111	1,486,960	1,486,960	1,486,960
TOTAL BEGINNING FUND BALANCE		605,452	700,537	972,111	1,486,960	1,486,960	1,486,960
TOTAL RESOURCES		\$ 1,710,032	\$ 1,260,071	\$ 1,240,111	\$ 1,728,960	\$ 1,728,960	\$ 1,728,960
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
10-5-00-410	RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 1,100,441	\$ 1,024,020	\$ 1,024,020	\$ 1,024,020
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,100,441	1,024,020	1,024,020	1,024,020
EXPENDITURES							
MATERIALS & SERVICES							
10-5-00-726	CONTRACTED SERVICES	-	-	48,500	-	-	-
10-5-00-727	PERMITS & FEES	19,651	-	-	-	-	-
TOTAL MATERIALS & SERVICES		19,651	-	48,500	-	-	-
DEBT SERVICE							
10-5-00-820	LOAN PRINCIPAL	131,512	41,000	51,000	52,000	52,000	52,000
10-5-00-821	LOAN INTEREST	11,300	35,144	25,170	24,140	24,140	24,140
10-5-00-822	LOAN PAYMENT/REFUND	847,032	-	-	-	-	-
TOTAL DEBT SERVICE		989,844	76,144	76,170	76,140	76,140	76,140
CAPITAL OUTLAY							
10-5-00-906	CAPITAL OUTLAY	-	-	15,000	628,800	628,800	628,800
TOTAL		-	-	15,000	628,800	628,800	628,800

	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
TOTAL EXPENDITURES	1,009,495	76,144	139,670	704,940	704,940	704,940
TOTAL REQUIREMENTS	\$ 1,009,495	\$ 76,144	\$ 1,240,111	\$ 1,728,960	\$ 1,728,960	\$ 1,728,960
10-SEWER SDC FUND NET TOTAL	\$ 700,537	\$ 1,183,927	\$ -	\$ -	\$ -	\$ -



SUMMARY OF PROGRAM REVENUES

General Fund

Within the General Fund, principal sources of revenue include property tax, transient room tax, license fees, planning and inspection fees, state shared revenue and charges for services.

Special Revenue Funds

Street Fund, Street SDC Fund, Water SDC Fund, Sewer SDC Fund, Park SDC Fund, Parking District Fund,

Special revenue funds account for purpose-specific revenues primarily from licenses and fees, charges for services and intergovernmental sources. The Street Fund revenue includes the local gas tax.

Debt Service Fund

City Hall Debt Service Fund

Debt service funds account for resources accumulated and payments made for principal and interest on long-term debt.

Enterprise Funds

Water Fund, Sewer Fund

These funds account for goods and services provided to the general public. User fees are charged for these services. Enterprise funds are managed similarly to private business and are structured to be self-supporting.

CITY OF SISTERS REVENUE	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	PROJECTED YEAR END	REQUESTED BUDGET
<i>Governmental Funds</i>						
General Fund	\$ 4,895,400	\$ 3,927,401	\$ 3,674,956	\$ 3,463,447	\$ 3,511,864	\$ 3,764,203
<i>Special Revenue Funds</i>						
Street Fund	1,225,436	1,517,502	1,113,841	1,631,029	1,192,486	1,743,482
Reserve Fund	-	-	-	-	-	-
Street SDC Fund	686,283	748,257	895,979	846,011	963,232	952,359
Water SDC Fund	1,251,545	1,442,163	1,865,117	1,886,307	2,209,289	2,425,541
Sewer SDC Fund	679,530	1,710,032	1,260,071	1,240,111	1,594,356	1,728,960
Park SDC Fund	172,322	203,384	319,157	166,765	297,335	350,135
Parking District Fund	174,601	157,801	175,417	188,470	198,132	214,932
City Hall Debt Service Fund	63,924	732,739	90,792	90,621	91,457	60,647
Total Special Revenue Funds	\$ 4,253,641	\$ 6,511,878	\$ 5,720,374	\$ 6,049,314	\$ 6,546,286	\$ 7,476,055
<i>Proprietary Funds</i>						
Water Fund	\$ 1,019,647	\$ 1,264,666	\$ 1,372,158	\$ 1,506,452	\$ 1,544,350	\$ 1,705,112
Sewer Fund	1,748,361	7,360,458	2,000,957	2,120,577	2,166,821	2,282,116
Total Proprietary Funds	\$ 2,768,008	\$ 8,625,124	\$ 3,373,115	\$ 3,627,029	\$ 3,711,171	\$ 3,987,228
TOTAL RESOURCES	\$ 11,917,049	\$ 19,064,403	\$ 12,768,445	\$ 13,139,790	\$ 13,769,321	\$ 15,227,487

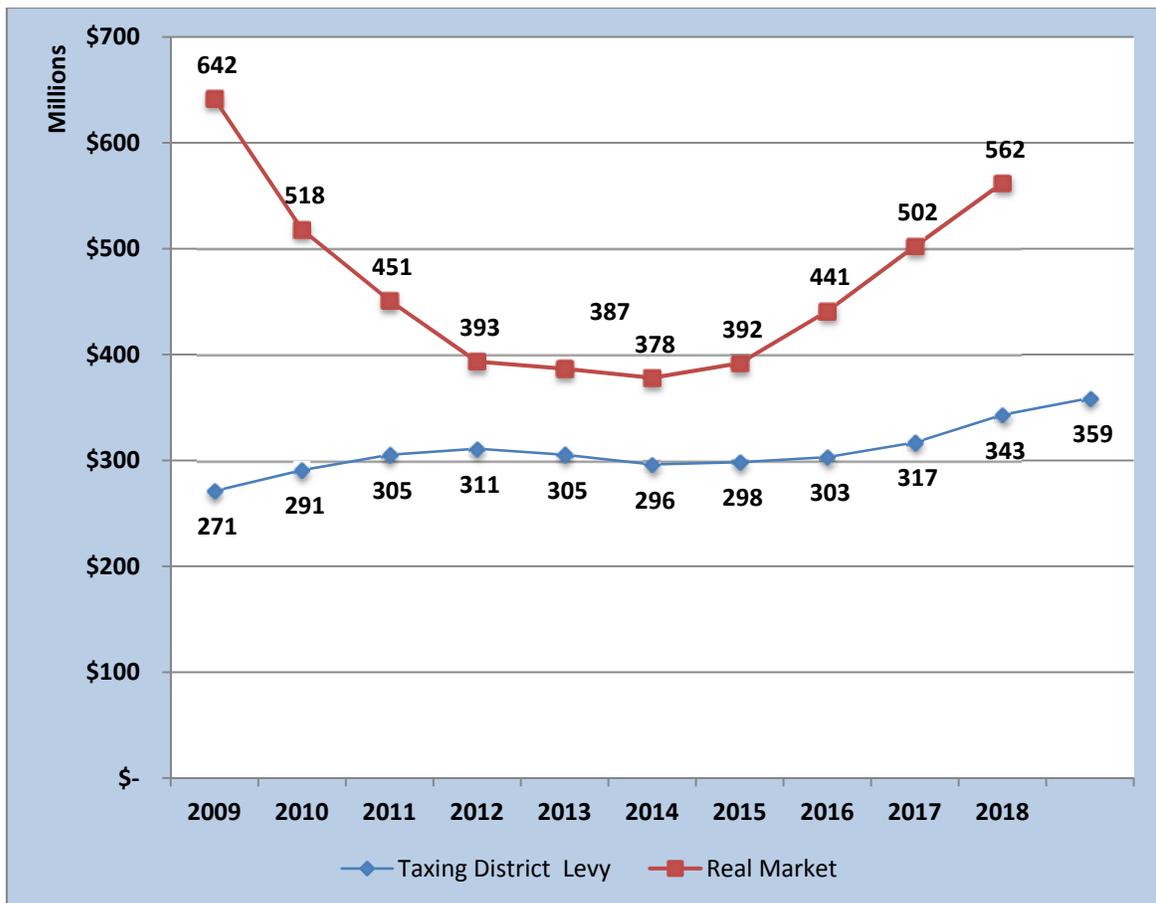


Property Taxes Overview

In 1997, voters approved Measure 50 which separated real market value from assessed value, rolled back assessed values to 90% of 1995-96 values and limited future increases of taxable assessed values to 3% per year, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rate provided a majority approval at a general election in an even numbered year or at any other election in which at least 50% of registered voters cast a ballot.

Assessed Valuation – Assessed value is a measure of the taxable value of real, personal and utility property in the City. Property taxes are paid by business and homeowners based on the assessed value of their property. The FY 18/19 budget assumes an estimated taxable property value of \$397,419,684 or a 5% increase in actual FY 17/18 assessed valuation.

**CITY OF SISTERS
REAL MARKET VALUE vs. TAXING PROPERTY VALUE**





General Levy Property Tax Rate – In Sisters, the permanent tax rate is \$2.6417 per \$1,000 of assessed valuation without any outstanding local initiatives. The FY 2018/19 proposed budget levies the full \$2.6417 rate. Budget taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.

Increases to permanent tax rates and any new local option levies must be approved at a General Election.

The following table lists all tax districts with tax rates for the fiscal years 2007-2018.

**PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(Per \$1,000 of Assessed Valuation)
Last Ten Fiscal Years**

Fiscal Year	City of Sisters			Overlapping Rates					Total Direct & Overlapping Rates
	General Fund	Urban Renewal	Total	Deschutes County	School District #6 ¹	COCC ²	SPRD ³	Camp Sherman Fire Dist.	
2008	2.57	0.41	2.98	3.14	6.41	0.69	0.21	2.97	16.40
2009	2.56	0.47	3.03	3.37	6.36	0.69	0.21	2.88	16.54
2010	2.56	0.46	3.02	3.38	6.39	0.60	0.21	2.91	16.51
2011	2.54	0.58	3.12	3.32	6.30	0.71	0.21	2.86	16.52
2012	2.56	0.45	3.01	3.34	5.86	0.73	0.21	2.89	16.04
2013	2.53	0.63	3.16	3.32	5.76	0.73	0.21	2.84	16.02
2014	2.53	0.60	3.13	3.21	5.72	0.72	0.21	2.85	15.84
2015	2.57	0.39	2.96	3.22	5.84	0.72	0.21	2.80	15.75
2016	2.56	0.45	3.01	3.27	5.76	0.72	0.21	2.84	15.81
2017	2.54	0.55	3.09	3.23	6.24	0.72	0.21	2.85	16.35
2018	2.54	0.60	3.14	3.07	6.15	0.72	0.21	2.81	16.10

* The table reflects permanent rates that were levied each fiscal year by entity identified

¹ School District #6 includes Sisters School District and Education Service District (ESD)

² COCC - Central Oregon Community College

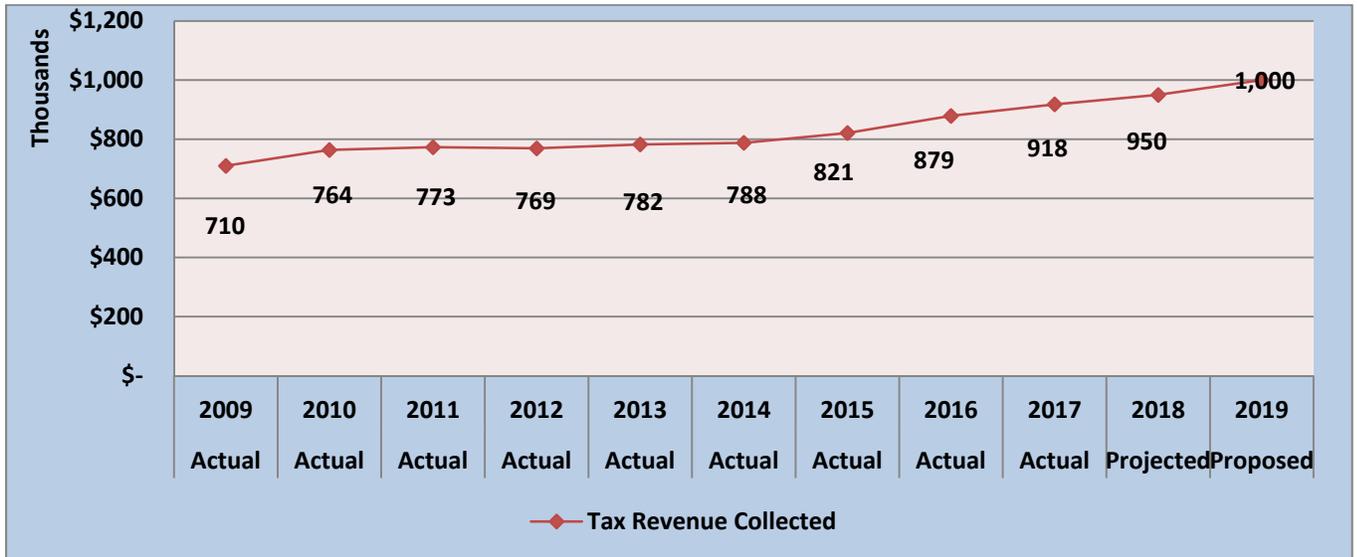
³ SPRD - Sisters Parks and Recreation District



Revenue Information

Property tax collected and distributed - The projected total city property taxes collected during the FY 2017/18 is \$971,248. Property taxes comprise approximately 45% of the City's General Fund FY 2017/18 projected operating revenues. The Deschutes County Assessor determines the assessed value of the property, collects taxes and remits payment to the City. Taxes for FY 2018/19 will be billed by late October, and can be paid in thirds on November 15, February 15 and May 15. Taxes from the permanent rate are recorded in the General Fund. The chart below shows the last ten years and estimated of property tax revenue collections.

**GENERAL LEVY PROPERTY TAX COLLECTED
FY 2009-2019**





SUMMARY OF GENERAL FUND REVENUES

Property Tax is revenue from residential and commercial property taxes within the City. The property tax rate is fully levied. For FY 2018/19 the City is assuming a 5% increase in assessed value and a 95% collection rate on property taxes.

Transient Room Tax - Sisters administers a lodging tax of 8.99% on room rates for overnight lodging of less than 30 days. Based on historical trends, these taxes are projected to increase 7% from FY 17/18 to FY 18/19.

Licenses and Fees – These fees are paid by outside parties for City services. The major components are listed below.

Planning and Inspection Fees – Beginning July 1, 2016 Deschutes County administers all permitting services for the City. City revenue will be limited to Advanced Planning and Land Use review fees which are budgeted at a total of \$50,000 for the fiscal year.

Business License – Due to the predicted increase in business activity for FY 18/19, business license fee are expected to increase slightly.

Park User Fees – Creekside Campground User fees will include Transient Room Tax and State lodging tax as a separate assessment for FY 18/19, resulting in an increase in gross User fees.

State Shared Revenue - The City receives revenue from the State of Oregon based on per capita population allocation for taxes on gas, cigarette and liquor. Liquor and cigarette taxes are budgeted to increase significantly when compared to FY 17/18.

SUMMARY OF SPECIAL REVENUE FUNDS

These funds account for revenue derived from specific tax or other earmarked revenue sources which are legally restricted to fund particular functions or activities.

Street Fund – The Street Fund generates revenue from state highway gas tax, franchise fees, pay for service, and local gas tax.

Local Gas Tax - The City assesses a three cent per gallon tax on fuel sold within the City. The budget includes a 3% increase in collections.

State Highway Tax – Budgeted at the same level as previous years.



Revenue Information

Franchise Fees - The City assesses franchise fees for the use of public right-of-way. The City currently collects franchise fees on telephone, television, electric, garbage and utilities. The franchise fee ranges from 5% - 7% of gross revenues generated by the utility within the City limits.

Parking District – Development fees collected from businesses located in Commercial Parking District for parking improvements. The revenue is anticipated to remain at the same levels as previous years.

System Development Charges - System Development Charges (SDCs) are assessed on all new residential and commercial construction within the City. Charges are based on a formula related to increased demands on the City’s infrastructure due to new construction. The City of Sisters currently collects four different types of system development charges.

SDCs in FY 17/18 saw significant increases due to development activity. Due to the unpredictable nature of development, SDC’s for FY 18/19 are budgeted conservatively compared to projections in the last budget cycle. The table below is a revenue comparison by SDC fund.

**CITY OF SISTERS
SUMMARY OF SYSTEM DEVELOPMENT CHARGES BY FUND**

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19	% Inc(Dec)
Street SDC Fund							
System Development Charges	\$ 68,072	\$ 78,082	\$ 57,937	\$ 140,005	\$ 98,087	\$ 70,000	-29.94%
Interest	2,915	2,880	4,037	7,717	11,371	10,000	47.35%
Total Revenues	70,987	80,962	61,974	147,722	109,459	80,000	
Sewer SDC Fund							
System Development Charges	270,327	310,979	233,321	551,061	393,147	225,000	-28.66%
Interest	1,814	2,004	3,882	8,473	17,282	17,000	103.97%
Total Revenues	272,141	312,983	237,203	559,534	410,429	242,000	
Water SDC Fund							
System Development Charges	223,177	243,625	183,341	417,286	318,592	225,000	-23.65%
Interest	4,554	4,986	7,277	15,455	25,580	25,000	65.51%
Total Revenues	227,731	248,611	190,618	432,741	344,172	250,000	
Park SDC Fund							
System Development Charges	27,585	23,294	30,037	132,500	116,352	60,000	-12.19%
Interest	692	724	1,025	1,255	2,926	2,800	133.15%
Total Revenues	28,277	24,018	31,062	133,755	119,278	62,800	
Total SDC Funds	\$ 599,136	\$ 666,574	\$ 520,857	\$ 1,273,752	\$ 983,338	\$ 634,800	-22.80%



SUMMARY OF ENTERPRISE FUNDS

An enterprise fund is established to finance and account for acquisitions, operations, and maintenance of government facilities and services which are supported by user charges and fees.

Water Fund - Revenue received from water utility customers pays for water collection and distribution system operations. Charges for services are billed at a base rate of \$16.05/month plus \$1.00 for each additional 100cf.

Sewer Fund - Revenue received from wastewater utility customers pays for the City's wastewater collection and treatment system. Sewer fees for residential customers are calculated at one (1) sewer equivalent dwelling unit (EDU) of \$37.77. Commercial sewer charges are based on water consumption during the winter months of November, December, January, February, March and April. The average water consumption is used to calculate an EDU charge.



OVERVIEW

A Capital Improvement Plan (CIP) is a major public infrastructure and planning tool for municipalities. The development of a five-year CIP provides a systematic plan for providing infrastructure improvements within a prioritized framework. Projects have been introduced based on anticipated future growth trends in the City’s Comprehensive Plan, Water and Wastewater Master Plans, Transportation System Development Charge (SDC) Project list and the natural cycle of deterioration and decay evident in all physical improvements in the community and issues brought to the City’s attention through a variety of sources.

These documents attempt to recognize capital improvement needs, but as with any plan recognizes that social, economic, and political considerations will determine final project outcomes. Capital Improvement Plans have been updated for the following categories; Water, Sewer, Street, Building and Facility, Information Technology and Rolling Stock.

The City of Sisters adopts the five-year Capital Improvement Plans during the budget process. Oregon Budget Law requires that the anticipated requirements for each fiscal year of the project be budgeted during that year.

The City’s Urban Renewal Agency capital projects are normally included in the following pages to present the reader with a full disclosure of all capital projects planned. However, the Urban Renewal Agency budgets and adopts their projects separately from the City’s. The capital project for the Urban Renewal Agency in FY 2018-19 is the Adam’s Ave. Streetscape design.

Summary of Resources

	Water	Sewer	Street	General	Parking Dist	URA	Total
Operating Funds	\$ 27,600	\$ 295,200	\$ 588,770	\$ 174,000	\$ -	\$ 80,000	\$ 1,165,570
SDCs	25,000	628,800	410,000	-	-	-	1,063,800
TOTAL	\$ 52,600	\$ 924,000	\$ 998,770	\$ 174,000	\$ -	\$ 80,000	\$ 2,229,370

Summary of Appropriations

	Water	Sewer	Street	General	Parking Dist	URA	Total
Design/Construction	\$ 52,600	\$ 924,000	\$ 993,770	\$ 119,000	\$ -	\$ 80,000	\$ 2,169,370
Equipment			5,000	55,000	-	-	60,000
TOTAL	\$ 52,600	\$ 924,000	\$ 998,770	\$ 174,000	\$ -	\$ 80,000	\$ 2,229,370



Capital Improvement Plan

Project Summary

FUND/PROJECT	NET AMOUNT	STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT	
GENERAL FUND						
		Account				
Information Technology	\$9,500	01-5-02-906	Replace	FY 18/19	Replace aging computer workstations	Increased efficiencies, provide compliance for upgraded software
City Hall Maintenance	\$10,000	01-5-03-906	Refinish	FY 18/19	Repaint exterior of City Hall	Extend useful life of City Assets through preventative maintenance
Bucket Truck Procurement	\$10,000	Split 50/50 A/C 01-5-03-906, 03-5-00-906	Replace	FY 18/19	Replace Current Bucket Truck	The Current truck is at the end of it's useful life and requires replacement
Utility Truck Procurement	\$15,000	01-5-03-906	Replace	FY 18/19	Replace vehicle assigned to the maintenance program of the general fund	Both vehicles are at the end of their useful life and require replacement
City Hall Interior Maintenance	\$8,000	01-5-03-906	Replace	FY 18/19	Replace Council Chamber Carpet that has worn out beyond repair	Continue a presentable environment for City Council Chamber
Creekside Park bridge approach	\$12,000, City Share	A/C 01-4-00-640 (\$48,000 Grant), 01-5-05-906 (\$60,000 expense)	New	FY 18/19	Construct ADA compliant ramp for Whychus Creek walking bridge	Continue ADA compliance of Park after constuction of Creekside Campground restroom
Utility Truck Procurement	\$15,000	01-5-05-906	Replace	FY 18/19	Replace vehicle assigned to the parks program of the general fund	Both vehicles are at the end of their useful life and require replacement
Parks Mower	\$20,000	01-5-05-906	Replace	FY 18/19	Replace mower that is currently operating beyond its useful life	Minimize maintenance costs and maximize efficiency for the parks program
Creekside Campground Dry Camp Sites	\$8,500	01-5-05-906	New	FY 18/19	Create 5 dry tent sites at Creekside Campground in compliance with master plan	Continue to conform with master plan, will result in additional park receipts
Electrical Service at Creekside Park	\$15,000	01-5-05-906	New	FY 18/19	Establish electrical service at Creekside Park to provide for public events and public use	This will minimize environmental impact of alternative methods of power generation and also create an additional attraction to the Park



Capital Improvement Plan

Project Summary

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
WATER OPERATING/SDC						
8" Distribution Improvements	\$60,000	A/C 02-5-00-906, A/C 11-5-00-726	New	FY 18/19	Upsize current utility	Increase efficiency throughout the water distribution system
12" Waterline Upgrade	\$25,000	A/C 11-5-00-906	New	FY 18/19	Increase waterline size when available	Increase capacity for future utility requirements
Well Site #4 Approval and Permitting	\$20,000	11-5-00-726	New	FY 18/19	Initial steps to bring an additional well online	Increase City water distribution capacity, redundancy
SEWER OPERATING/SDC						
Effluent Expansion Phase I (Forest)	\$580,000	A/C 10-5-00-906	New	FY 18/19	Include additional effluent dispersion in accordance with wastewater master plan	Expand wastewater discharge capacity
WWTP Software/SCADA upgrades	\$80,000	A/C 05-5-00-906 and A/C 10-5-00-906	Upgrade	FY 18/19	Upgrade sewer system monitoring controls	Optimizes system efficiency
Biosolids Removal	\$264,000	A/C 05-5-00-906	New	FY 18/19	Removal of Biosolids at treatment plant pond	Optimize capacity of systems and proper maintenance of system assets



Capital Improvement Plan Project Summary

FUND/PROJECT	NET AMOUNT	STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT	
STREET OPERATING/SDC						
Street Overlay	\$90,000	A/C 03-5-00-916	Annual	FY 18/19	Structural improvement to renew street surface.	Minimize annual maintenance and extend pavement life.
Hwy 20/Barclay Roundabout aesthetics	\$25,000	A/C 03-4-00-640 (\$500,000 Grant), 03-5-00-906 (\$475,000 expense)	New	FY 18/19	Install landscaping/accents to Hwy 20 Roundabout	Improve appearance and maintainability of Hwy 20 Roundabout
Railway Curbing	\$0 City share	A/C 03-4-00-362 (\$53,770 Reimbursement), 03-5-00-906 (\$53,770 expense)	New	FY 18/19	Install Curb on Hwy 20 at Railway	Increase safety for west bound egress from Railway to Hwy 20
Hwy 20/Barclay Roundabout	\$360,000 City Share	A/C 7-5-00-906	New	FY 18/19	Construction of single-lane roundabout at intersection of Hwy 20, Barclay Drive, and McKinney Butte Road. ODOT and City cost share.	Improve safety, mobility, and access at the intersection.
Hwy 20/Locust Mini Roundabout	\$50,000	A/C 7-5-00-906	New	FY 18/19	Construct roundabout at Hwy 20/Locust intersection	Increase traffic efficiency in accordance with the Transportation System Plan



Capital Improvement Plan 5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	18-19	19-20	20-21+	21-22	22-23+	Funding Source	
									Operating	SDC
Well # 1 Improvements	297,000	-	297,000				297,000		100%	
Water System Back-up 75HP Moter	70,000	-	70,000		70,000				100%	
Well 1,2 and 3 VFD's	61,620	-	61,620		61,620				100%	
8" Water in Alley, Fir to Larch	60,000	-	60,000	60,000					46%	54%
8" Water, Oak Street, Main to Adams	34,000	-	34,000		34,000				46%	54%
8" Water, Fir Street, Main to Adams	37,000	-	37,000		37,000				46%	54%
Hood Ave S. Alley/ Pine to Ash (Reconnections)	36,000	-	36,000			36,000			100%	
Wash. Ave S. Alley/Cedar to Locust (Reconnections)	28,800	-	28,800			28,800			100%	
8" Dist Imp Jeff Ave S Alley/Cedar to Locust	33,700	-	33,700			33,700			46%	54%
8" Water, EOP, East Cascade to Black Butte	368,000	-	368,000					368,000	46%	54%
Well #3 Generator	148,500	-	148,500			148,500			50%	50%
Main Ave N Alley/Pine to Elm (Reconnections)	72,000	-	72,000					72,000	100%	
Well #4 Site Approval & permitting	\$20,000	-	20,000	20,000						100%
Well #4 Construction	\$860,000	-	860,000		860,000					100%
New 16" Trans Main from Reservoir to 12" split	914,760	-	914,760					914,760		100%
12" Dist. Imp. - Dev. Upsizing	225,000	-	225,000	25,000	25,000	25,000	25,000	125,000		100%
* Reservoir Site Acquisition/Design	4,750,000	27,487	4,722,513					4,722,513		100%
TOTAL	8,016,380	27,487	7,988,893	105,000	1,087,620	272,000	322,000	6,202,273		
Total Water Fund				27,600	164,280	154,552	297,000	241,280		
Total Water SDC Fund				77,400	923,340	117,448	25,000	5,960,993		
TOTAL				105,000	1,087,620	272,000	322,000	6,202,273		



Capital Improvement Plan 5-Year Forecast Street Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	18-19	19-20	20-21	21-22	22-23+	Funding Source	
									Operating	SDC
Overlay	varies	-		90,000	121,500	121,500	110,000	110,000	100%	
Railway Median	53,770	-	53,770	53,770					100%	
Hwy 20/Barclay - Design/Constr	850,407	15,407	835,000	725,000					50%	50%
Hwy 20/Locust Impr - Design/Const.	61,443	11,443	50,000	50,000						100%
Hwy 20/Loust Impr - Intersection	300,000	-	300,000		300,000					100%
Locust St. Multi-use Path	50,000	-	50,000	50,000					100%	
Highway 20/126 Roundabout	300,000	-	300,000					300,000		100%
TOTAL	1,615,620	26,850	1,588,770	968,770	421,500			410,000		
Total Street Fund				558,770	121,500			110,000		
Total Street SDC Fund				410,000	300,000			300,000		
TOTAL				968,770	421,500			410,000		



Capital Improvement Plan 5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior	Remaining Cost	18-19	19-20	20-21	21-22+	Funding Source	
		Approp.						Operating	SDC
* Effluent Expansion Phase I (Forest)	705,285	125,285	580,000	580,000					100%
* Effluent Expansion Phase II (Crop Irr)	787,000	-	787,000			787,000			100%
* WWTP Software/SCADA upgrades	84,066	4,066	80,000	80,000				39%	61%
Aeration Improvements	224,000	-	224,000		224,000			40%	60%
Bio-solids Removal	264,000	-	264,000	264,000				100%	
Locust St. Interceptor	509,000	-	509,000			509,000			100%
Pumpstation #1 Improvements	117,000	-	117,000			117,000			100%
Westside Pumpstation	1,508,000	-	1,508,000				1,508,000		100%
TOTAL	4,198,351	129,351	4,069,000	924,000	224,000	1,413,000	1,508,000		-
Total Sewer Fund				295,200	89,600	-			
Total Sewer SDC Fund				628,800	134,400	1,413,000	1,508,000		
TOTAL				924,000	224,000	1,413,000	1,508,000		

Notes:

*Project Funding options can include Water Rights transaction, SDC's, grants, and debt financing.

Does not include Westside Pumpstation that will be triggered with the USFS Development.



Capital Improvement Plan 5-Year Forecast Information Technology (IT)

IT CAPITAL IMPROVEMENT PLAN				
	Location	18-19	19-20+	20-21+
City Hall Computer Workstation upgrade	City Hall	9,500		
TOTAL IT CAPITAL IMPROVEMENT PLAN		9,500	-	-



SISTERS URBAN RENEWAL AGENCY

(A COMPONENT UNIT OF THE CITY OF SISTERS)

Adopted Budget
For Fiscal Year 2018-2019

BOARD MEMBERS

Charles Ryan, Mayor
Nancy Connolly, President
Andrea Blum
David Asson
Richard Esterman

APPOINTED OFFICIALS

William Hall
Gary Ross
Amy Burgstahler
David Moyer
Michael Preedin

CITY STAFF

Brant Kucera, City Manager
Joseph O'Neill, Finance Director
Paul Bertagna, Public Works Director
Patrick Davenport, Community Development Director
Kerry Prosser, City Recorder
Erik Huffman, City Engineer
Jeremy Green, City Attorney

520 E. CASCADE AVENUE
P.O. Box 39
SISTERS, OREGON 97759

www.ci.sisters.or.us



Budget Message

Executive Summary

TO: Budget Committee Members and Citizens
FROM: Brant Kucera, City Manager
DATE: May 8th, 2018
RE: Fiscal Year 2018/19 Adopted Budget

OVERVIEW

Governance

The Sisters Urban Renewal Agency (URA) was established in 2003 and is a legally separate entity from the City of Sisters. The Sisters City Council serves as the Board of Directors for the URA and is financially accountable for its operations. The URA has one Urban Renewal District covering much of the Sisters' downtown commercial district (the Sisters Downtown Urban Renewal Plan.) In accordance with Oregon budget law, the URA prepares its own budget, and the Board of Directors approves its annual appropriations.

Urban renewal agencies are designed to borrow money and make expenditures for community development and implementation of the urban renewal plan. Increased property tax values that occur with development generate incremental tax revenue, which is used to repay debt and implement the plan.

The **Sisters Downtown Urban Renewal Plan** is intended to promote the development of downtown as the commercial and cultural center of the Sisters community. The Plan identifies a number of projects to improve sidewalks, streetscape, building and other physical improvements as specified in the plan. It will also assist property owners in the rehabilitation, development or redevelopment of their properties.

Assessed Value Information

When an urban renewal district is first created, the assessed value within the district boundaries is established as the "frozen base". If the urban renewal efforts are successful, the value of the district will grow above the frozen base amount. That increase is called the "incremental" or "excess" value. Overlapping jurisdictions (schools, general governments, bonds) continue to receive property tax revenue on the frozen base while the urban renewal agency receives property tax revenue related to the incremental value. This is called the "division of tax" method of raising revenue in an urban renewal district.

Property Tax Information

The amount of tax increment revenue a district collects is determined under Measure 50. The amount of tax increments this District may collect is affected by the increase in assessed valuation on properties in the District above the frozen base valuation. An eight-year history, current and proposed property tax revenues in the District are in the table on the following page.



Budget Message

Executive Summary

FY	Excess Assessed Value	Increase From Prior Year	%age Increase	Levied Taxes	Budget	Actual Received
09/10	9,080,856	264,491	3%	137,369	125,500	127,094
10/11	11,679,396	2,598,540	29%	177,215	129,000	164,181
11/12	9,230,009	(2,449,387)	-21%	135,411	163,000	127,154
12/13	13,440,074	4,210,065	46%	192,572	124,600	181,985
13/14	13,120,277	(319,797)	-3%	188,351	177,200	179,480
14/15	8,601,495	(4,518,782)	-34%	124,563	181,000	121,081
15/16	10,849,315	2,247,820	17%	157,139	120,000	154,001
16/17	11,391,781	542,466	4%	165,631	160,000	194,908
17/18	13,848,977	2,457,196	29%	201,808	190,000	*
18/19	15,880,427	2,031,450	19%	231,425	220,000	**

* Projected

** Proposed

Debt

The District has adopted a maximum indebtedness that can be issued. Proceeds from the issuance of debt are used to pay capital and related administrative costs. A recap of the debt limit activity since inception is presented below.

Maximum Indebtedness		
Adopted 2003	\$ 9,889,199	
FY 07/08	(700,000)	East Cascade Improvements
FY 09/10	(100,000)	Hood & Elm/Ash Improvements
FY 12/13	(72,279)	Main, Pine, Larch Bike/Ped Path
	(3,450)	Village Green Parking-Engineering
FY 13/14	(140,777)	Fir Street Improvements
	(229,000)	Façade Grants
	(217,678)	Fir Street Park
	(263,148)	Cascade Avenue Improvements
	(13,000)	Community Amphitheater Design
FY 14/15	(30,000)	Small Projects Improvement Grants
	(100,000)	Small Business Improvement Grants
	(131,375)	Village Green Restrooms
	(120,000)	Village Green Parking
	(30,000)	Chamber Building ADA/Landscaping
Balance Available	<u>\$ 7,738,492</u>	



Budget Message

Executive Summary

FOCUS OF THE FISCAL YEAR 2018/19 BUDGET

- The City believes that the reconstruction of the Adams Street streetscape will encourage private sector investment in urban infill projects within an underutilized commercial/residential section of the City. \$80,000 has budgeted from the capital outlay line item for streetscape design for Adams Street from Cedar to Pine.

BEYOND FISCAL YEAR 2018/19

Council adopted the URA Plan through Ordinance #340, on July 24, 2003. The Plan's duration is set for 20 years from the date of adoption, until July 24, 2023. The Agency will evaluate existing URA boundaries and the potential extension of the expiration of the plan.

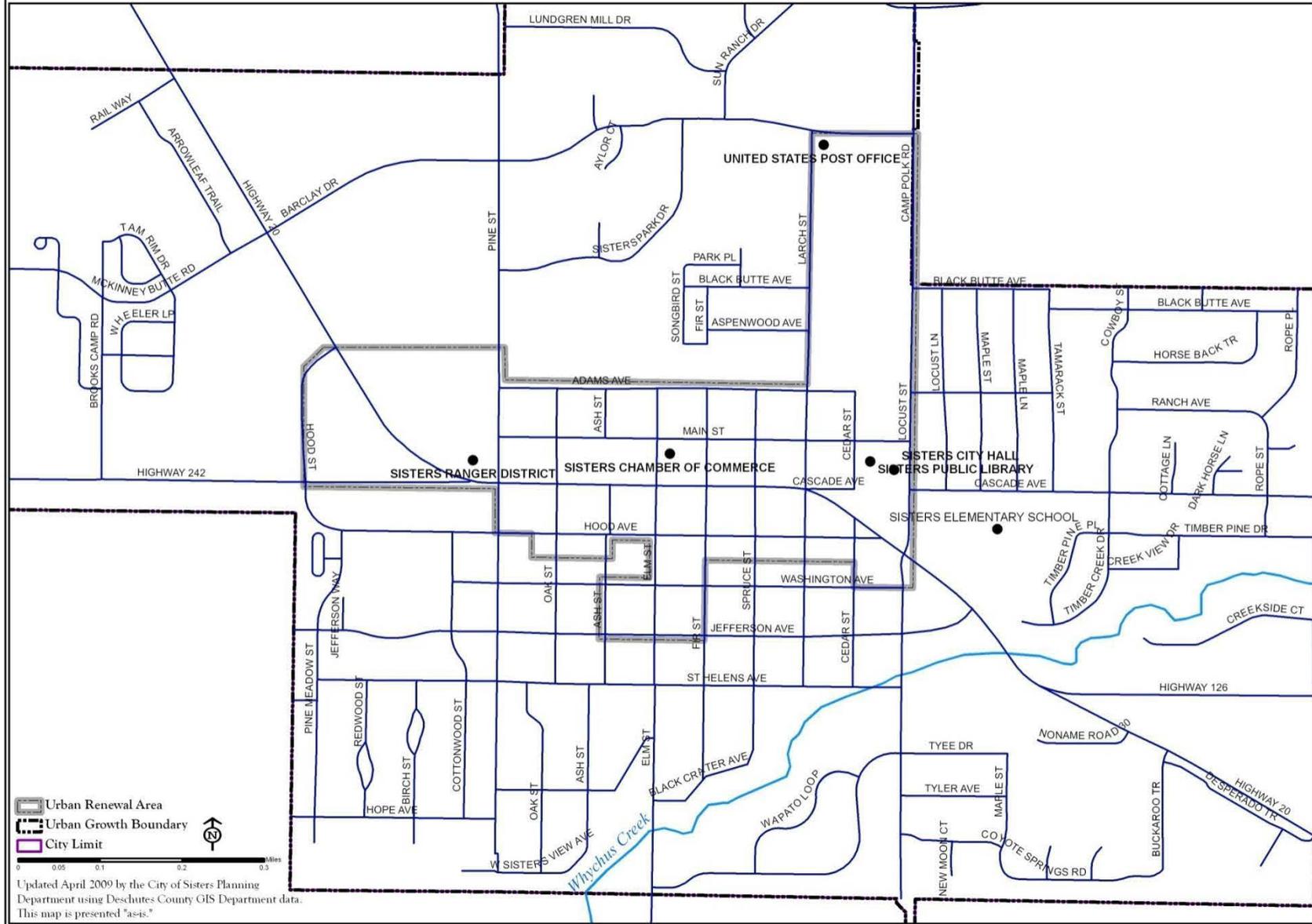
Respectfully Submitted,

Brant Kucera

City Manager



City of Sisters Urban Renewal Area





DOWNTOWN SISTERS URBAN RENEWAL PLAN

1) Strengthen Downtown Sisters' Role as the Heart of the Community

- Expand the range of commercial services in downtown Sisters.
- Promote the development of civic and cultural facilities.
- Assist in improvement and redevelopment and/or reuse of existing public buildings to expand the range of civic, commercial and residential services.

2) Improve Vehicular and Pedestrian Circulation Through and Within the Downtown to Accommodate Through Traffic and Downtown Patrons.

- Provide an alternative (to Cascade Avenue) route for through traffic and especially trucks and recreational vehicles, that relieves downtown congestion.
- Use the alley system downtown for pedestrian and bicycle circulation, as well as to connect existing informal pedestrian ways.

3) Promote a Mix of Commercial and Residential Uses Oriented to Pedestrians.

- Develop a year round pedestrian environment that encourages use and patronage of downtown businesses.
- Provide professional and technical expertise to assist property owners in maximizing the benefits of pedestrian circulation.
- Provide on-street and off-street parking locations that make pedestrian circulation safe and convenient.
- Promote development of housing units above commercial space to enhance the range of housing opportunities and create more downtown activity.

4) Enhance the Pedestrian Environment of Streets and In Public Parks, A Town Square and Public Gathering Places.

- Develop a consistent system of streetscape improvements that create a continuous pedestrian environment throughout the downtown.
- Develop a town square, parks and other public gathering spaces that provide pedestrian destinations and accommodate public events.
- Use roadway paving material and design in conjunction with a town square to create a public "living room" in the heart of downtown.



5) Promote High Quality Design and Development Compatible with the Sisters Western Frontier Architectural Theme.

- Make available professional and technical expertise to help property and business owners achieve design objectives.
- Provide financial assistance for rehabilitation, development or redevelopment in order to promote design that incorporates and enhances the Western Frontier Architectural Theme.

6) Encourage Intensive Development of Downtown Properties.

- Provide public parking facilities to reduce the need for private on-site parking.
- Assist in ongoing review of on-site parking requirements.
- Design streetscape improvements to reduce the need for private on-site pedestrian space.

7) Promote Employment Uses to Generate Year-Round Jobs.

- Work with state, regional and county economic development staff to attract appropriate light manufacturing uses that are commercial in nature to downtown Sisters.
- Assist in ongoing review of land use regulations to encourage employment uses appropriate for downtown Sisters.



Fund Summaries

Revenue & Expenditures Summary

SUMMARY OF REVENUE & EXPENDITURES

The table below summarizes the revenues and expenditures for the Urban Renewal Agency.

BUDGETARY SUMMARY – BY CATEGORY

	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
RESOURCES						
Revenues:						
Property taxes	\$ 152,423	\$ 194,908	\$ 194,000	\$ 224,000	\$ 224,000	\$ 224,000
Interest	2,650	4,448	2,500	3,700	3,700	3,700
Miscellaneous	111,375	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Revenues Total	266,448	199,356	196,500	227,700	227,700	227,700
Beginning Fund Balance	685,373	365,846	356,076	381,161	381,161	381,161
TOTAL RESOURCES	\$ 951,821	\$ 565,202	\$ 552,576	\$ 608,861	\$ 608,861	\$ 608,861
REQUIREMENTS						
Expenditures:						
Materials & Services	\$ 4,352	\$ 3,794	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
Capital Improvements	354,664	-	45,950	80,000	80,000	80,000
Transfers Out	-	-	-	-	-	-
Debt Service	226,959	202,467	189,467	173,266	173,266	173,266
Expenditures Total	585,975	206,261	239,617	257,466	257,466	257,466
Operating Contingency	-	-	135,249	97,719	97,719	97,719
Reserve for Future Expenditures	-	-	177,710	253,676	253,676	253,676
TOTAL REQUIREMENTS	\$ 585,975	\$ 206,261	\$ 552,576	\$ 608,861	\$ 608,861	\$ 608,861
NET TOTAL	\$ 365,846	\$ 358,941	\$ -	\$ -	\$ -	\$ -



Urban Renewal Debt Service Fund

Description

This fund was established to account for the debt service associated with the Urban Renewal Agency. The principal source of revenue to pay the debt comes from property tax increment revenues.

Budget Highlights – FY 2017/18

- The Agency’s only debt continues to be the loan with First Interstate Bank, formally Bank of Cascades. The Agency will evaluate the needs in the Urban Renewal District and the possibility of incurring new debt before the Plan expires on July 24, 2023.

URBAN RENEWAL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	%
Revenues:							
Property taxes	\$ 152,423	\$ 194,908	\$ 194,000	\$ 224,000	\$ 224,000	\$ 224,000	15%
Interest/Loan Proceeds	1,276	2,659	2,000	2,000	2,000	2,000	0%
Total Revenues	153,699	197,567	196,000	226,000	226,000	226,000	15%
Beginning Fund Balance	251,868	178,608	171,177	200,942	200,942	200,942	17%
TOTAL RESOURCES	\$ 405,567	\$ 376,175	\$ 367,177	\$ 426,942	\$ 426,942	\$ 426,942	16%
REQUIREMENTS	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	%
Expenditure:							
Debt service	\$ 226,959	\$ 202,467	\$ 189,467	\$ 173,266	\$ 173,266	\$ 173,266	-9%
Total Expenditure	226,959	202,467	189,467	173,266	173,266	173,266	-9%
Reserve for Future Expenditures	-	-	177,710	253,676	253,676	253,676	43%
TOTAL REQUIREMENTS	\$ 226,959	\$ 202,467	\$ 367,177	\$ 426,942	\$ 426,942	\$ 426,942	16%
<i>Budgetary basis adjustment</i>	-	-	-	-	-	-	0%
NET TOTAL	\$ 178,608	\$ 173,708	\$ -	\$ -	\$ -	\$ -	-

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
20 - URBAN RENEWAL DEBT FUND							
RESOURCES							
REVENUES							
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 2,878	\$ 2,361	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
20-4-00-301	INTEREST EARNED	1,276	2,659	2,000	2,000	2,000	2,000
20-4-00-302	CURRENT TAXES	149,545	192,547	190,000	220,000	220,000	220,000
TOTAL REVENUE		153,699	197,567	196,000	226,000	226,000	226,000
BEGINNING FUND BALANCE							
20-4-00-400	BEGINNING FUND BALANCE	251,868	178,608	171,177	200,942	200,942	200,942
TOTAL BEGINNING FUND BALANCE		251,868	178,608	171,177	200,942	200,942	200,942
TRANSFER FROMS							
20-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-
TOTAL RESOURCES		\$ 405,567	\$ 376,175	\$ 367,177	\$ 426,942	\$ 426,942	\$ 426,942
REQUIRMENTS							
OPERATING CONTINGENCY							
20-5-00-410	RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 177,710	\$ 253,676	\$ 253,676	\$ 253,676
TOTAL OPERATING CONTINGENCY		-	-	177,710	253,676	253,676	253,676
EXPENDITURES							
DEBT SERVICE							
20-5-00-800	LOAN PRINCIPAL	191,023	167,093	-	-	-	-
20-5-00-801	LOAN INTEREST	35,936	35,374	-	-	-	-
20-5-00-815	BOTC PRINCIPAL	-	-	162,049	153,008	153,008	153,008
20-5-00-816	BOTC INTEREST	-	-	27,418	20,259	20,259	20,259
20-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
TOTAL DEBT SERVICE		226,959	202,467	189,467	173,266	173,266	173,266
TOTAL EXPENDITURES		226,959	202,467	189,467	173,266	173,266	173,266
TOTAL REQUIRMENTS		\$ 226,959	\$ 202,467	\$ 367,177	\$ 426,942	\$ 426,942	\$ 426,942
<i>Budgetary basis adjustment</i>							
20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL		\$ 178,608	\$ 173,708	\$ -	\$ -	\$ -	\$ -



Urban Renewal Project Fund

Description

This fund accounts for construction projects related to the downtown core area of the Urban Renewal District. As required by law, funding for this activity is derived through debt financing.

The City had made a goal of evaluating improvements to Adams Avenue utilizing Urban Renewal resources. The first step in this project is a streetscape design which the City plans to perform in FY 2018/19.

URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 1,374	\$ 1,789	\$ 500	\$ 1,700	\$ 1,700	\$ 1,700	240%
Miscellaneous	111,375	-	-	-	-	-	0%
Loan proceeds	-	-	-	-	-	-	0%
Total Revenues	112,749	1,789	500	1,700	1,700	1,700	240%
Beginning Fund Balance	433,505	187,238	184,899	180,219	180,219	180,219	-3%
TOTAL RESOURCES	\$ 546,254	\$ 189,027	\$ 185,399	\$ 181,919	\$ 181,919	\$ 181,919	-2%
REQUIREMENTS	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED	0
Expenditures:							
Materials & Services	\$ 4,352	\$ 3,794	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	0%
Capital Improvements	354,664	-	45,950	80,000	80,000	80,000	74%
Total Expenditures	359,016	3,794	50,150	84,200	84,200	84,200	68%
Operating Contingency	-	-	135,249	97,719	97,719	97,719	-28%
TOTAL REQUIREMENTS	359,016	3,794	185,399	181,919	181,919	181,919	-2%
NET TOTAL	\$ 187,238	\$ 185,233	\$ -	\$ -	\$ -	\$ -	

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BUDGET	FY 2018/19 MANAGER PROPOSED	FY 2018/19 COMMITTEE APPROVED	FY 2018/19 COUNCIL ADOPTED
21 - URBAN RENEWAL PROJECT FUND							
RESOURCES							
REVENUES							
21-4-00-301	INTEREST EARNED	\$ 1,374	\$ 1,789	\$ 500	\$ 1,700	\$ 1,700	\$ 1,700
21-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
21-4-00-348	CITY OF SISTERS PROCEEDS	-	-	-	-	-	-
21-4-00-362	REFUNDS/REIMBURSEMENTS	111,375	-	-	-	-	-
TOTAL REVENUE		112,749	1,789	500	1,700	1,700	1,700
BEGINNING FUND BALANCE							
21-4-00-400	BEGINNING FUND BALANCE	433,505	187,238	184,899	180,219	180,219	180,219
TOTAL BEGINNING FUND BALANCE		433,505	187,238	184,899	180,219	180,219	180,219
TOTAL RESOURCES		\$ 546,254	\$ 189,027	\$ 185,399	\$ 181,919	\$ 181,919	\$ 181,919
REQUIREMENTS							
OPERATING CONTINGENCIES							
21-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 135,249	\$ 97,719	\$ 97,719	\$ 97,719
TOTAL OPERATING CONTINGENCY		-	-	135,249	97,719	97,719	97,719
EXPENDITURES							
MATERIALS & SERVICES							
21-5-00-700	ADMINISTRATIVE SERVICES	687	534	1,000	1,000	1,000	1,000
21-5-00-706	AUDITING SERVICES	3,665	3,260	3,200	3,200	3,200	3,200
21-5-00-726	CONTRACTED SERVICES	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		4,352	3,794	4,200	4,200	4,200	4,200
CAPITAL OUTLAY							
21-5-00-906	CAPITAL OUTLAY	354,664	-	45,950	80,000	80,000	80,000
TOTAL CAPITAL OUTLAY		354,664	-	45,950	80,000	80,000	80,000
TOTAL EXPENDITURES		359,016	3,794	50,150	84,200	84,200	84,200
TOTAL REQUIREMENTS		\$ 359,016	\$ 3,794	\$ 185,399	\$ 181,919	\$ 181,919	\$ 181,919
21-URBAN RENEWAL PROJECT FUND NET TOTAL		\$ 187,238	\$ 185,233	\$ -	\$ -	\$ -	\$ -



Additional Information

Accounts Payable Vendors

ACCOUNTS PAYABLE VENDOR LISTING

Listed below is a report of Accounts Payable vendors paid in FY 17/18. The report is as of April 26, 2018 and the total is \$2,547,502.34

DESCHUTES COUNTY SHERIFF'	471,816.20
CIS TRUST	309,196.68
SISTERS AREA CHAMBER OF C	264,600.74
CENTRAL ELECTRIC COOP	107,084.76
OREGON PUBLIC EMPLOYEES R	104,873.02
TDS BROADBAND SERVICES, L	91,395.24
BRYANT LOVLIE & JARVIS,	81,073.48
FERGUSON ENTERPRISES, INC	79,114.31
DESCHUTES COUNTY ROAD DEP	74,203.78
7 PEAKS PAVING	74,096.96
MISC VENDOR	71,533.83
KITTELSON & ASSOCIATES, I	65,006.06
ECONOMIC DEVELOPMENT FOR	52,750.00
DESCHUTES COUNTY	44,624.96
U.S. BANK	32,553.83
DICKEY AND TREMPER, LLP	27,335.00
CENTRAL OREGON INTERGOVER	24,878.00
VELOX SYSTEMS	24,370.34
I AND I CRYSTAL CLEANING	23,180.00
NXT CONSULTING GROUP, LLC	21,050.00
BECON LLC	18,238.84
GSI WATER SOLUTIONS, INC.	18,135.70
FCS GROUP	15,240.29
MID COLUMBIA PROUCERS INC	14,998.20
ING	14,835.00
OLSON, LLC	13,998.70
DONOVAN ENTERPRISES, INC.	13,769.58
H. D. FOWLER COMPANY	13,476.12
TRI COUNTY PAVING, LLC	11,167.60
ACTION AIR HEATING AND CO	9,528.00



Additional Information

Accounts Payable Vendors

AERATION INDUSTRIES INTER	8,829.89
HCD	8,599.35
THOMPSON PUMP & IRRIGATIO	8,386.60
QUANTUM COMMUNICATION	8,252.41
TYLER TECHNOLOGIES/INCODE	8,162.31
AFLAC	8,031.18
XEROX CORPORATION	7,559.68
BMS TECHNOLOGIES	7,483.34
BEAR MOUNTAIN FIRE, LLC	7,425.00
CONSOLIDATED SUPPLY CO.	7,246.95
ELECTRICAL CONSTRUCTION C	7,187.29
SIMPLY ARBOR TREE CARE	7,075.00
ASIFLEX	6,564.90
KNIFE RIVER	6,503.53
HOYT'S HARDWARE	6,482.13
DESCHUTES COUNTY TAX COLL	6,240.33
DCBS - FISCAL SERVICES	6,160.62
AHA CONSULTING, INC.	6,100.00
CODE PUBLISHING INC.	6,068.10
THREE SISTERS PARTNERS, L	5,958.00
CURTS ELECTRIC	5,950.58
WCP SOLUTIONS	5,938.04
ZUMAR INDUSTRIES, INC.	5,632.74
LUTTON'S HARDWARE	5,446.20
TAYLOR TIRE CENTER	5,265.00
VAN HANDEL AUTOMOTIVE, IN	5,130.17
OWEN EQUIPMENT COMPANY	4,914.79
DUSTBUSTERS, INC.	4,484.70
PLATT	4,312.61
THREE SISTERS IRRIGATION	4,098.72
SISTERS RENTAL	3,904.78
VERIZON WIRELESS	3,894.71
AUTOMATED VALUE SERVICES,	3,893.90
THE NUGGET NEWSPAPER	3,818.24
BAXTER AUTO PARTS	3,684.85
ADP, LLC	3,572.46
SISTERS FOLK FESTIVAL	3,530.00
OREGON LODGING TAX	3,417.94
EDGE ANALYTICAL, INC.	3,264.00
DEPARTMENT OF ENVIRONMENT	3,228.00



Additional Information

Accounts Payable Vendors

LGPI	3,194.25
LEAGUE OF OREGON CITIES	3,007.85
SPINDRIFT FORESTRY CONSUL	2,974.75
PONDEROSA FORGE & IRONWOR	2,910.70
ENNIS-FLINT, INC.	2,813.08
NORCO	2,691.09
MIKE'S FENCE CENTER, INC	2,625.00
OFFICE DEPOT	2,623.78
THE HIDDEN TOUCH	2,590.00
X-PRESS PRINTING	2,518.11
CAMERON, MCCARTHY, GILBER	2,513.75
ALERT SAFETY SUPPLY	2,431.85
RESERVE ACCOUNT	2,200.00
SISTERS COFFEE CO.	2,193.66
VOHS CUSTOM LANDSCAPING,	2,097.65
USA FLEET SOLUTIONS	2,096.50
COASTAL-REDMOND	2,059.82
CITY OF REDMOND	2,037.39
SISTERS FARMERS MARKET	2,000.00
BAKER EQUIPMENT, INC	1,997.28
MOTION & FLOW CONTROL PRO	1,853.81
COMMERCIAL POWDER COATING	1,800.00
SEED TO TABLE PROGRAM	1,800.00
C & C NURSERY	1,720.00
ICCMA	1,700.00
CIRCLE OF FRIENDS	1,655.00
SISTERS LOCK & KEY SERVIC	1,600.92
AHC	1,575.00
USA BLUEBOOK	1,505.62
NELSON, KATHY	1,425.00
CAPITAL ONE COMMERCIAL	1,423.54
SWIFT STEEL	1,403.61
BI-MART CORPORATION	1,383.26
DOGPOOPBAGS.COM	1,382.83
THREE SISTERS HISTORICAL	1,300.00
C & K MARKET INC.	1,261.96
US BANK	1,250.00
SWEENEY PLUMBING, INC	1,225.38
SISTERS-CAMP SHERMAN RURA	1,200.00
SHEPARDS HOUSE MINISTRY	1,200.00



Additional Information

Accounts Payable Vendors

WARFIGHTERS OUTFITTERS, I	1,200.00
OREGON WATER RESOURCES DE	1,192.00
PETERSON CAT	1,187.76
FASTENAL	1,186.49
GRADELIN, INC.	1,130.00
POWERS OF AUTOMATION INC	1,040.22
SANI-STAR	1,000.00
BROWN & BROWN NORTHWEST	1,000.00
FIREPRO	991.00
THERMO FLUIDS, INC	978.20
CAMERON BUILDING MAINTENA	950.00
TEWALT & SONS EXCAVATION	930.00
VALIC	900.00
STATE FORESTER	892.74
MIKE'S MOBILE MIX CONCRET	869.00
BEND RIGGING SUPPLY, LLC	842.22
PREEDING DESIGN	840.00
ROTARY CLUB OF SISTERS	820.00
WALSH, DUSTIN	761.15
STATE OF OREGON	760.19
DESCHUTES COUNTY CLERK'S	750.00
BRAUGHTON, WANDA	745.06
CENTRAL OREGON CITIES ORG	734.00
QUILL CORPORATION	703.88
CXT, INC.	701.19
VFW-POST 8138	700.00
WONDERWARE	700.00
CENTRAL OREGON SOUND AND	675.00
NORTHWEST PLAYGROUND EQUI	669.00
ADVANCED PRECAST PRODUCTS	654.00
FRONTIER PAINTING	650.00
BOBCAT OF CENTRAL OREGON	624.26
WILLOW CAMP CATERING	600.00
TMG SERVICES	581.38
SLINGSHOT MATERIAL PLACEM	580.00
BRYANT EMERSON, LLP	574.00
SIMPLEXGRINNELL	572.52
SISTERS PARK AND RECREATI	565.00
GELFUZION, INC	565.00
OCCMA	561.20



Additional Information

Accounts Payable Vendors

QUALITY CONTROL SERVICES,	560.00
LB ENGINEERING, INC.	540.00
OREGON HEALTH AUTHORITY	530.00
OAMR	512.00
OREGON ASSOCIATION OF WAT	511.52
PONY EXPRESS	481.85
PACIFIC OFFICE AUTOMATION	478.00
OCCUPATIONAL MEDICINE AT	451.00
BEND CONSTRUCTION SUPPLY,	450.00
TREASURE VALLEY COFFEE OF	441.10
PETTY CASH	425.12
PITNEY BOWES, INC.	424.26
PROSSER, KERRY	415.52
ONE CALL CONCEPTS, INC.	405.24
SECRETARY OF STATE	400.00
CITIZENS FOR COMMUNITY	400.00
OREGON SECRETARY OF STATE	400.00
OREGON MAYORS ASSOCIATION	378.00
EOFF ELECTRIC SUPPLY	339.19
KUCERA, BRANT	312.71
CARROT-TOP INDUSTRIES, IN	303.53
START MAKING A READER TOD	300.00
SIGNS OF SISTERS	300.00
PV BUSINESS SOLUTIONS	298.50
HIGH DESERT HYDRAULICS, I	284.15
LOWES BUSINESS ACCT/SYNCB	259.17
SISTERS OUTDOOR QUILT SHO	250.00
BUREAU OF LABOR AND INDUS	250.00
SHERWIN-WILLIAMS	236.16
MASA MTS	234.00
OREGON WHOLESALE HARDWARE	223.83
DAVIS TIRES	219.00
BEND GARBAGE & RECYCLING	213.00
DATA FLOW	205.81
RYAN, CHUCK	201.85
CONNOLLY,NANCY	201.55
STATE OF OREGON	200.00
RHETT, ANGELINE	200.00
SANTIAM ESCROW, INC	200.00
OREGON TRAVEL EXPERIENCE	154.00



Additional Information

Accounts Payable Vendors

EDGINGTON ROAD DISTRICT	150.00
WOOD, MICAH	150.00
SOLID WASTE	137.00
COSTCO MEMBERSHIP	120.00
OREGON DEPARTMENT OF REVE	120.00
IDEAS TO INKS	120.00
PAPE MACHINERY	119.93
WESTERN COMMUNICATIONS, I	117.00
USDA FOREST SERVICE	110.00
FEDERAL LICENSING, INC.	110.00
SISTERS GLASS AND MIRROR	108.00
POWELL BUTTE ASPHALT, LLC	102.93
SISTERS HOSPITALITY MANAG	100.00
BUSINESS RADIO LICENSING	95.00
POSTMASTER	83.00
THREE SISTERS TELENETWORK	80.00
WILCO	79.99
CREATIVE DISPLAYS, INC	78.75
DAILY JOURNAL OF COMMERCE	71.30
BATTERIES + BULBS	71.01
HIGH DESERT AUTOMOTIVE SU	63.97
OFFICEMAX	60.77
PREMIER BUILDERS EXCHANGE	53.30
HATTENHAUER DISTRIBUTING	52.17
SISTERS HABITAT FOR HUMAN	50.00
MIDSTATE FERTILIZER CO	28.00
BBSI	25.00
BEND AWARDS & ENGRAVING	12.00



Additional Information

Debt Obligation Summary

OVERVIEW

The City issues debt to pay for long term capital improvements. The number of years the debt is outstanding is less than the useful life of the capital investment. By policy, debt shall not be used for operating purposes.

Debt service appropriations provide for the payment of principal and interest on bonds and notes. The City has full faith and credit refunding bonds outstanding. The Sisters Urban Renewal Agency has one note payable outstanding.

The Urban Renewal Agency's note payable is with First Interstate Bank, formally Bank of the Cascades and is backed by the full faith and credit of the City.

The City fulfills its obligation for continuing disclosure requirements under the Securities and Exchange Commission Rule 15c2-12 by filing its audited financial reports, and other disclosures as required.

LEGAL DEBT MARGIN

ORS 287.004 provides a debt limit of general obligation bonds to 3% of the real market value of taxable property within the City's boundaries. The City currently has no general obligation bonds outstanding.

LONG-TERM DEBT - AS OF JUNE 30, 2017

Ref	Description	Date of Issue	Interest Rate	Original Amount	Outstanding July 1, 2016	Adjustments	Principal		Interest/Fees		Total Debt Service Payment
							Paid During Year	Outstanding June 30, 2017	Paid During Year		
Governmental Funds:											
	Infrastructure Finance Authority	04/26/16	1.85%	32,525.00	32,525.00	(19,688.54)	1,823.01	11,013.45	148.95		1,971.96
	Refunding Bonds - Sewer	01/28/16	2%	535,000.00	535,000.00		29,000.00	506,000.00	24,168.58		53,168.58
	030 FF&C	11/26/14	3.22%	1,253,318.00	1,040,317.34		170,146.85	870,170.49	32,319.59		202,466.44
Enterprise Funds:											
	Infrastructure Finance Authority	04/26/16	1.85%			8,160.08	1,158.88	7,001.20	94.69		1,253.57
	Refunding Bonds - Sewer	01/28/16	2%	776,000.00	776,000.00		41,000.00	735,000.00	35,144.77		76,144.77
	Infrastructure Finance Authority	04/26/16	1.85%			11,528.46	1,637.25	9,891.21	133.79		1,771.04
Sewer Bonds:											
	Refunding Bonds - Sewer	01/28/16	2%	4,869,000.00	4,869,000.00		90,000.00	4,779,000.00	242,907.67		332,907.67
Total All Funds				7,465,843.00	7,252,842.34		334,765.99	6,918,076.35	334,918.04		669,684.03



Additional Information

Debt Obligation Summary

DEBT SERVICE OBLIGATIONS

GENERAL FUND SUPPORTING FULL FAITH & CREDIT

URBAN RENEWAL AGENCY

In February of 2015 the Sisters Urban Renewal Agency received financing from Bank of the Cascades (now First Interstate Bank) to payoff an outstanding loan from the City and also finance new Urban Renewal Agency projects. The loan of \$1,253,318 carries an interest rate of 3.22%, 7 year fixed, 15 year amortization. It is backed by the Full Faith and Credit of the City.

REFUNDING BONDS

FY 2017/18 ACTIVITY

On January 28, 2016 the City issued full faith and credit refunding bonds in the amount of \$6,180,000. Proceeds from the issuance were used to payoff the City's loans payable for the City Hall Facility, sewer system, Lazy Z property, and USDA revenue bonds. Interest is 2.95% with a maturity date of December 1, 2038. The City Continues to service this debt.



Additional Information

Personnel Services

STAFF RESOURCES

The fiscal year 2018/19 proposed budget includes 17.25 full-time equivalents (FTE) positions.

Position	FY 17/18 Budget	FY 18/19 Budget	FY 18/19 % Benefits to Total Wage
City Manager	115,044	109,865	36.83%
Data Analyst	32,814		
City Recorder	53,810	58,293	55.17%
Finance Officer	73,601	84,589	43.01%
Actg Clerk/Tech	43,752	48,728	62.76%
Admin Asst-Finance *	27,095	28,524	75.97%
CDD Director	82,855	84,669	25.57%
Senior Planner	80,509	83,334	25.74%
Planning Tech	45,655	60,081	42.98%
PW Director	87,873	92,508	45.06%
UT II	45,685	49,551	62.01%
UT I	46,533	48,778	62.77%
UT I	32,629	33,268	84.52%
UT I	43,861		
UT II		21,375	69.67%
UT I	32,629	44,811	33.97%
Maintenance Supervisor	48,205	50,731	31.91%
Maintenance Lead	38,256	44,032	53.76%
PW Ops Coordinator	43,079	45,345	48.14%
UT Asst	13,171	13,456	
On Call Comp.	11,100	11,100	
Total Wages Regular	998,157	1,013,038	46.04%
Janitor	-	-	
Park Host	20,000	15,000	
Total	20,000	15,000	
Maintenance OT	750	750	
Parks OT	2,500	2,500	
Water OT	3,000	3,000	
Street OT	2,500	2,500	
Sewer OT	1,500	1,500	
Planning OT	750	750	
Support Tech OT	-	-	
Finance OT	-	-	
Administration OT	-	-	
Total Overtime	11,000	11,000	
Total Wages	\$ 1,029,157	\$ 1,039,038	

*Budgeted at 75% of Full Time



Additional Information

Personnel Services

The tables below illustrate the staff FTEs by department and by fund for the last five years and proposed FY 18/19 budget.

COMPARISON OF PERSONNEL CHANGES FULL TIME EQUIVALENT (FTE) POSITIONS

DEPARTMENT	Full Time Equivalent						Change from Prev Yr
	13/14	14/15	15/16	16/17	17/18	18/19	
City Manager's Office							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
City Recorder	1.00	1.00	1.00	1.00	1.00	1.00	-
IT/Data Analyst	0.50	1.00	1.00	1.00	0.75		(0.75)
Total	2.50	3.00	3.00	3.00	2.75	2.00	(0.75)
Finance & Administration							
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Accounting Analyst	0.75	-	-	-	-	-	-
Accounting Technician	-	-	1.00	1.00	1.00	1.00	-
Utility Billing/Accounting Clerk	0.75	1.00	-	-	-	-	-
Office Specialist I/Admin Asst	0.75	0.75	0.75	0.75	0.75	0.75	-
Total	3.25	2.75	2.75	2.75	2.75	2.75	-
Community Development							
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	1.00	-	-	-	-	1.00	-
Senior Planner	-	1.00	-	1.00	1.00	-	-
Associate Planner	-	-	1.00	-	-	-	-
Planning Technician	1.00	1.00	1.00	1.00	0.80	1.00	0.20
Total	3.00	3.00	3.00	3.00	2.80	3.00	0.20
Public Works							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	-	-	1.00	1.00	1.00	-
Public Works Operations Coordinator	-	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	-	-	-	-	-	-
Maintenance Lead	-	-	-	1.00	1.00	1.00	-
Utility Worker III/II	1.00	1.00	1.00	1.00	1.00	2.00	-
Utility Worker I	4.00	4.00	5.00	4.00	4.00	3.00	-
Utility Assistant	0.50	1.50	1.00	1.00	0.50	0.50	-
Total	8.50	8.50	9.00	10.00	9.50	9.50	-
TOTAL FTEs	17.25	17.25	17.75	18.75	17.80	17.25	(0.55)
Total FTE %age inc(dec)	1.47%	0.00%	2.90%	5.63%	-5.07%	-3.09%	



Additional Information

Personnel Services

COMPARISON OF PERSONNEL CHANGES FTE ALLOCATIONS BY FUND

FUND	Allocated FTE by Fund						Change from Prev Yr
	13/14	14/15	15/16	16/17	17/18	18/19	
General Fund							
Admin	3.23	3.32	3.10	2.98	2.90	2.35	(0.55)
Maintenance	0.95	0.90	0.85	1.10	1.05	0.95	(0.10)
Parks	2.20	2.48	3.00	2.55	2.08	1.65	(0.43)
Planning	2.55	2.82	2.75	2.85	2.90	2.75	(0.15)
Total General Fund	8.93	9.52	9.70	9.48	8.93	7.70	(1.23)
Water	2.83	2.76	2.70	3.26	3.08	3.25	0.17
Streets	2.94	3.05	3.25	3.05	2.97	3.30	0.34
Sewer	2.55	1.92	2.10	2.96	2.83	3.00	0.17
TOTAL FTEs	17.25	17.25	17.75	18.75	17.80	17.25	(0.55)

PERSONNEL SERVICES COMPARISON

Personnel Services	14/15	15/16	16/17	17/18	Proposed 18/19
Budget	\$ 1,403,478	\$ 1,414,374	\$ 1,522,027	\$ 1,619,369	\$ 1,619,283
Actual/Projected	1,363,851	1,450,898	1,391,677	1,557,954	-
FTE					
	17.25	17.75	18.75	17.80	17.25
COLA					
	2%	1.7%	1.7%	1.4%	2.2%
Merit					
	3%	3%	3%	3%	3%
Medical Premium					
CIS Forecast Incr	5.0%	7.8%	2.5%	2.5%	9.1%
Actual FF Monthly Prem	1,607.82	1,732.87	1,775.19	1,837.63	2,004.85
% change	5.0%	7.8%	2.4%	3.5%	9.1%
PERS					
OPSRP	13.36%	12.95%	12.95%	15.97%	15.97%
Tier	16.96%	17.25%	17.25%	20.28%	20.28%



Comprehensive Financial Management Policies

I. PURPOSE

The Comprehensive Financial Management Policies are the tools used to ensure that the City is financially able to meet its current and future service needs. The individual fiscal policies contained herein set a basis for both the financial planning, reporting and internal financial management of the City.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet immediate and long-term needs. These policies safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

These policies are adopted by Council as the basic framework for overall financial management of the City, to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals.

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social well being and physical conditions of the City.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential public facilities, utilities, and capital equipment.
4. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.
5. Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and also to assure taxpayers and the financial community that the City is well managed and financially sound.
6. Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association, the Governmental Accounting Standards Board and other professional standards.
7. Fully comply with finance related legal mandates, laws and regulations including Oregon Revised Statutes and Oregon Budget Law.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal



Comprehensive Financial Management Policies

controls. These policies shall be reviewed every year as part of the annual budget preparation process.

II. OBJECTIVES

1. To guide the City Council and management policy decisions that have significant fiscal impact.
2. To employ balanced revenue policies that provides adequate funding for services and service levels.
3. To maintain appropriate financial capacity for present and future needs.
4. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
5. To promote sound financial management by providing accurate and timely information on the City's financial condition.
6. To ensure the legal use of financial resources through an effective system of internal controls.
7. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
8. To promote cooperation and coordination with other governments and the private sector in financing and delivery of services.

III. SCOPE

The Comprehensive Financial Management policies shall apply to both the City and its component unit, the Urban Renewal Agency of Sisters.

IV. MANAGEMENT OF FISCAL POLICY

The City Manager or designee shall prepare a report explaining the substantive impact of all recommendations to changes in fiscal policy and their impact on the City's operations, service levels and/or finances. Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution.



Comprehensive Financial Management Policies

A finance liaison representative from the City Council (see section V (3)(b)) shall review the City's fiscal policies annually. The City Manager shall implement fiscal policies and monitor compliance. If the

City Manager discovers a material variation from policy, he/she shall report it in writing to the City Council in a timely manner. As a part of the City's annual budget document, the City Manager's budget message shall identify (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget.

V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

The City will maintain accounting practices in accordance with state and federal law and regulations, and financial reporting that conforms to Generally Accepted Accounting Principles (GAAP). Provide for, prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

1. Accounting Practices and Principles

The City will maintain accounting practices in accordance with state and federal law and regulations, and annual financial reporting that conforms to GAAP as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. The City's monthly financial reports will be reported on the budgetary basis. At year-end, the general ledger and financials will be adjusted to GAAP, and the annual financial reports and continuing disclosure statements will meet these standards.

2. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations. When staffing limitations require it, staff duties shall be assigned to maximize a system of financial checks and balances.

3. Annual Audit

a. Pursuant to state law, the City shall have an annual financial and compliance audit, and prepare financial statements based on the audited financial information. The audit shall be performed by a certified public accounting (CPA) firm, licensed to practice as Municipal Auditors in the State of Oregon. The annual financial report, including the auditor's opinion and specific reports as required by Oregon state regulations, shall be filed no later than six (6) months following the end of the fiscal year. The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. The Director of Finance shall



Comprehensive Financial Management Policies

- be responsible for establishing a process to ensure timely resolution of audit recommendations, if any.
- b. City Council shall create a liaison to the finance department. The duty of the liaison would be to assist the City Council and the City Manager in fulfilling oversight responsibilities for financial reporting, audit processes, and effective internal control systems.
 - c. As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, the City will provide certain annual financial information to the Municipal Securities Rulemaking Board (MSRB). This will include any periodic materials event notices as required by the MSRB or SEC.
4. Financial and Management Reporting
- a. Monthly Financial Reports will be provided to management containing department revenues and expenditures actual to date with comparison to the budget. These reports will be distributed within fifteen working days of the end of each month. Monthly status reports on capital projects will be provided to project managers and the City Manager within fifteen working days of the end of each month.
 - b. Annually, a comprehensive annual financial report subjected to independent audit will be prepared in a format that conforms to the standards of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The report shall be shared with the City Manager, City Council, Budget Committee and the Secretary of State. In accordance with state law the report shall be distributed no later than December 31st of the following fiscal year.
5. Compliance with Comprehensive Financial Management Policies
- As noted in Section V., a finance liaison representative from the City Council shall review these policies annually. Exceptions to the policies will be identified, documented, and explained to the City Council and/or the City Manager.

VI. REVENUE POLICY



Comprehensive Financial Management Policies

1. The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.
2. The City should take advantage of every revenue generating opportunity authorized by Oregon Revised Statutes and the Oregon Constitution.
3. The City shall pursue an aggressive policy of collecting delinquent accounts.
4. Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses including operating contingency and reserve requirements. Rates will be adjusted as needed to account for major changes in consumption, capital improvements and cost increases.
5. In accordance with the Sisters City Charter, system development charges shall be established to pay for new capacity in infrastructure systems such as street, water, sewer, parks and storm water facilities.
6. User fees and charges will be established for services provided that benefit specific individuals or organizations. User fees and charges will be set at a level sufficient to recover the full cost of service whenever practical to minimize subsidization by taxpayers. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation.
7. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.

VII. EXPENDITURE POLICY

Expenditures will be controlled through appropriate internal controls, procedures, and regular monitoring of monthly budget reports. Management must ensure expenditures comply with the legally adopted budget. Each Department Director will be responsible for the administration of his/her department program budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department program budget for compliance with spending limitations.

1. The City Council will approve the budget by fund at the category or program level. Expenditures anticipated to be in excess of these levels require approval of a Council resolution (i.e. supplemental budget process).



Comprehensive Financial Management Policies

2. The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area. Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personnel Services.
3. The City is committed to maintaining and improving the productivity of its staff by providing a proper working environment, adequate equipment and supplies, and appropriate training and supervision.
4. The operation of City utilities and streets and city property maintenance must have adequate funds to procure needed supplies and parts.
5. The City will maintain a purchasing ordinance for public procurements and improvements and set expenditure authorization levels for city staff.
6. All expenditure invoices must be reviewed and approved by the City Manager, and/or the appropriate Department Director before going to the City Council for final approval. Two signatures are required on City checks.
7. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.
8. Items costing \$5,000 or more, per item, shall be budgeted and accounted as capital outlay and shall be tracked in the City's fixed assets records. Significant repair or maintenance that extends the useful life of existing assets shall be included here provided the dollar threshold is met. The \$5,000 limit shall apply to individual items unless a group of items are intended to function together as a unified system.

VIII. CAPITAL IMPROVEMENT POLICY

A five year Capital Improvement Plan (CIP) encompassing all City facilities shall be prepared and updated annually. Public meetings will be held to provide for public input on the specific CIP projects. The five year CIP will be incorporated into the City's budget and long range financial planning processes.

1. Projects included in the CIP shall have complete information on the need for the project, description and scope of work, total cost estimates, future operating and maintenance costs and how the project will be funded.



Comprehensive Financial Management Policies

2. An objective process for evaluating CIP projects with respect to the overall needs of the City will be established through a ranking of CIP projects. The ranking of projects will be used to allocate resources to ensure priority projects are completed effectively and efficiently.
3. Changes to the CIP such as addition of new projects, changes in scope and costs of a project or reprioritization of projects will require City Council approval.
4. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital plant and equipment from current revenues when possible.
5. The City will determine the least costly funding method for its capital projects and will obtain grants, contributions and low cost state or federal loans whenever possible.
6. The City will establish capital equipment reserves to provide for funding of vehicles and equipment. The City will also establish major repairs and replacement reserves to provide for funding of major repairs and replacements.
7. The City may utilize "pay-as-you-go" funding for capital improvements when current revenues and adequate fund balances are available or when issuing debt would adversely affect the City's credit rating.
8. The City will consider the use of debt financing for capital projects under the following circumstances:
 - a. When the project's useful life will exceed the terms of the financing.
 - b. When resources are deemed sufficient and reliable to service the long-term debt.
 - c. When market conditions present favorable interest rates for City financing.
 - d. When the issuance of debt will not adversely affect the City's credit rating and coverage ratios
9. Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.



Comprehensive Financial Management Policies

IX. OPERATING BUDGET POLICY

The City will prepare an annual budget with the participation of all Departments. All budgetary procedures will conform to existing state and local regulations. Oregon Budget Law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund and 2) the total of all resources of the district must equal the total of all expenditures and all requirements for the district.

1. A Budget Committee will be appointed in conformance with the City Charter and state statutes. The Budget Committee's chief purpose is to review the City Manager's proposed budget and recommend a budget and tax levy for the City Council to adopt.
2. The City budget will support City Council goals and priorities and the long-range needs of the city.
3. The City budget process will incorporate the proposed Capital Improvement Plan for the upcoming fiscal year.
4. Multi-year projections will be prepared in conjunction with the proposed budget to determine if adjustments in expenditures or revenues are needed.
5. To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
6. The City will allocate direct and administrative costs to each fund based upon the cost of providing these services.
7. The City shall take immediate corrective action if at any time during the fiscal year financial monitoring indicates that an operating fund's anticipated expenditures are expected to exceed its anticipated revenues
8. The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit, only with a subsequent approval of a plan to replenish the fund balance if it is brought down below policy level. (See Reserve Policy)



Comprehensive Financial Management Policies

9. The City will annually submit the adopted budget document to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association (GFOA).

X. LONG-RANGE FINANCIAL PLANNING POLICY

The City will prepare a long term financial plan to promote responsible planning for the use of its resources. The long term financial plan will project revenues, expenditures and reserve balances for the next five years. The analysis will incorporate the City's approved Capital Improvement Plan.

Long term projections of revenues and expenditures will be realistic, conservative and based on best practices established by the Government Finance Officers Association.

XI. DEBT MANAGEMENT POLICY

1. Capital projects, financed through the issuance of bonds or other notes, will be financed for a period not to exceed the useful life of the project.
2. The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
3. The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that can be funded from current resources.
4. All bond issuances and promissory notes will be authorized by resolution of the City Council.
5. The City will comply with all statutory debt limitations imposed by the Oregon Revised Statutes.
6. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.
7. The City will obtain and maintain a good credit rating.



Comprehensive Financial Management Policies

XII. RESERVE AND CONTINGENCY POLICY

Reserves and contingencies are an important indicator of the city's financial position and its ability to withstand adverse events. Maintaining reserves and contingencies are a prudent management practice. The following are examples of their use in the City of Sisters:

Operating Contingency – A budgetary account used to appropriate resources that can be used to address events or services needs that were unanticipated during budget development.

Capital Asset Reserve – A reserve established to accumulate resources that will be used to replace capital assets and to provide for major customer service enhancements, where procurement will be budgeted in a future year.

Debt Service Reserve – A reserve established as a requirement of a bond covenant, or covenant in another debt instrument.

The City will maintain sufficient contingency and reserves in each fund to be able to:

1. Mitigate short-term volatility in revenue.
2. Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budget process.
3. Sustain city services in the event of an emergency.
4. Meet operating cash flow requirements before the collection of property taxes, grant proceeds and other operating revenues.
5. Meet major facility and equipment repair and maintain needs.
6. Meet future capital projects needs so as to minimize future debt obligations and burden on future citizens.

General Fund

Operating Contingency -The City will maintain a reserve that can be used to fund events or service needs unanticipated during the budget development.



Comprehensive Financial Management Policies

Capital Asset Reserve – The City will maintain equipment and infrastructure capital reserves sufficient to replace assets at the end of their useful lives.

Reserve for Future Expenditures – The City will maintain a reserve that can be used to fund events or service needs that were unanticipated during the budget development. This reserve will allow the General Fund to operate without funding its operations through short-term borrowing.

Enterprise Funds

Operating Contingency - The City will maintain a reserve goal of at least an average of two months of the operating budget for its utility funds.

Capital Asset Reserve – The City will maintain equipment and infrastructure capital reserve sufficient to replace assets at the end of their useful lives.

All Other Operating Funds

Operating Contingency -The City will maintain a reserve goal of at least an average of two months of the operating budget in all other operating funds.

In the event that reserves and contingencies decrease to levels below the levels established by this policy, the City will develop a plan to restore reserves and contingencies to the required levels.

XIII. INVESTMENTS

All City funds shall be invested to provide safety of principal and a sufficient level to meet cash flow needs. One hundred percent of all idle cash will be continuously invested in the Local Government Investment Pool US Bank Savings account, whichever reports the highest interest rates.

XIV. FIXED ASSET CAPITALIZATION POLICY

Purpose and Scope

The purpose of this policy is to establish standard procedures for capitalizing fixed assets to facilitate the identification, reporting and safeguarding of City assets in compliance with generally accepted financial reporting requirements.



Comprehensive Financial Management Policies

Asset Value

Capital assets are valued at their historical cost. In the absence of historical cost information, the asset's estimated historical cost will be assigned and used. Contributed capital is reported at fair market value or cost on the date the asset is contributed.

The historical cost of a capital asset includes the following:

- Cost of the asset
- Ancillary charges necessary to place the asset in its intended location (i.e. freight charges)
- Ancillary charges necessary to place the asset in its intended condition for use (i.e. installation and site preparation charges)
- Capitalized interest
- Any subsequent improvements that meet the qualifications listed below.

Capitalization Threshold

The City will capitalize all individual assets with a threshold cost set by resolution or more and has an estimated useful life of 5 years or more.

Grouped or Networked Assets

Individual assets that cost less than the capitalization threshold, but that operates as part of a network system will be capitalized in the aggregate, using the group method if the estimated average useful life of the individual asset is 5 years or more. A network is determined to be where individual components may be below the capitalization threshold but are interdependent and the overriding value to the City is on the entire network and not the individual assets. Examples include: Computers, software licenses, new office furniture, etc.

Depreciation Method

Capitalized assets are depreciated using the straight line method in the Annual Financial Report. The City maintains a depreciation schedule for the General, Park Development, Street Fund, and all proprietary funds.



Comprehensive Financial Management Policies

Estimated Useful Lives

The following guidelines are used in setting estimated useful lives for asset reporting:

Buildings & Improvements	25 – 40 years
Land Improvements	10 – 20 years
Machinery and Equipment	5 – 10 years
Vehicles	5 – 10 years
Utility Systems	25 – 40 years
Infrastructure	20 – 40 years

Improvements vs. Maintenance Costs

With respect to asset improvements, costs at or over the capitalization threshold should be capitalized if:

- The estimated life of the asset is extended by more than 25%, or
- The cost results in an increase in the capacity of the asset, or
- The efficiency of the asset is increased by more than 10%, or
- Significantly changes the character of the asset, or
- In the case of streets and roads – if the work done impacts the “base” structure.

Improvements that do not meet these criteria would be expensed as repair and maintenance.

Assets Below Capitalization Policy

The City shall report assets which do not meet the capitalization threshold on an inventory list to maintain adequate control and safeguard City property. Periodic audits will be performed to verify that items listed on the inventory report are still located on City property for City personnel use. Example: Tools, small equipment, office equipment, public works supplies, etc. An annual inventory shall be completed each year.