

*Sisters, Oregon incorporated 75 years ago on April 9th, 1946.*

# *City of Sisters*

## *Adopted Budget*

### *Fiscal Year 2021/22*

# Adopted Budget FY 2021/22

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## Adopted Budget For Fiscal Year 2021/22

### **CITY COUNCIL**

Michael Preedin, Mayor  
Nancy Connolly, President  
Andrea Blum  
Jennifer Letz  
Gary Ross

### **APPOINTED OFFICIALS**

Dave Moyer  
Susan Cobb  
Brianna Metzler  
Robin Smith  
Open

### **CITY STAFF**

Cory Miskey, City Manager  
Joseph O'Neill, Finance Director  
Paul Bertagna, Public Works Director  
Scott Woodford, Community Development Director  
Kerry Prosser, City Recorder and Assistant to the City Manager  
Erik Huffman, City Engineer  
Jeremy Green, City Attorney

**520 E. CASCADE AVENUE**

**P.O. Box 39**

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# SISTERS SNAPSHOT

Located at the foot of the Cascade Mountains in majestic Central Oregon, Sisters (population 3,220) is a destination community that offers unparalleled natural beauty, endless recreational opportunities, and authentic western charm. Situated along U.S. Highway 20 just northwest of Bend, it serves as a gateway to the Central Oregon region. It is renowned for its local attractions including Hoodoo Ski Area and prominent community events.

**BUDGET \$22 MILLION**

**18.5 FTE**

## CITY DEPARTMENTS

- Administration
- Community Development
- Finance
- Public Works

Tourism promotion is contracted through Sisters Area Chamber of Commerce.

Economic Development is contracted through Economic Development for Central Oregon.

Police services are contracted through Deschutes County Sheriff's Office.

Building permit and inspection services are contracted through Deschutes County.

## SISTERS HAS A STRONG SOCIAL FABRIC

with residents who are passionate and active in the community and who welcome involvement in the policy-making processes. With its many family oriented opportunities (outdoor activities, sports, etc.) and one of the best performing school districts in the state, Sisters offers a fantastic environment to raise kids. Sisters offers the unique combination of small town living with larger city amenities including numerous restaurants, shops, galleries, golf courses, and a movie theater.

The local economy supports vibrant and diverse tourism opportunities in and around Sisters. In addition, it serves as an economic center for many small and mid sized companies in a broad range of industries such as

bioscience, telecom, green energy, high tech, outdoor equipment and the industrial arts.

The City of Sisters functions within a council-manager form of government. The City Council has five elected members that serve for either two or four years. The Mayor is elected by the Council for a two-year term. The City employs 18.5 full-time employees and four part-time contract employees and its 2021/22 budget is approximately \$22 million. Departments include Administration, Building, Community Development, Finance, and Public Works. Police and building permit and inspection services are contracted through Deschutes County. Fire service is provided by the Sisters-Camp Sherman Rural Fire District.





## INCORPORATION

Sisters was incorporated in 1946.

## REGISTERED VOTERS

The City of Sisters, Precinct 30, has 2,649 registered voters.

## SCHOOLS

The Sisters School District has an Elementary, Middle and High School.

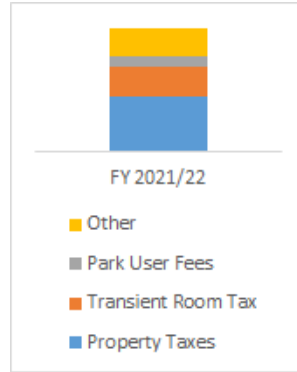


## PARKS & OPEN SPACE

The City has 5 parks and open space totaling over 21 acres maintained by the Public Works Department.

The City is surrounded by National Forest for easy access to the Outdoors.

## MAJOR GENERAL FUND REVENUE



## PROPERTY VALUATION

The median home value in Sisters is \$607,441. Sisters home values have gone up 21.6% over the past year. The median list price per square foot in Sisters is \$344, which is higher than the Bend-Redmond Metro average of \$247. The median price of homes currently listed in Sisters is \$632.5K while the median price of homes that sold is \$517.5K.



## POPULATION GROWTH

Since 2000, Sisters has almost tripled in population. There has been a general trend of growth among those aged 55 and older. All age categories younger than 55 are decreasing except, a slight increase among 25 to 35 year olds.



## COMMUNITY DEVELOPMENT

### BOARDS & COMMITTEES

CITY COUNCIL

PLANNING COMMISSION

URBAN RENEWAL AGENCY

BUDGET COMMITTEE

CITY PARKS ADVISORY  
BOARD

URBAN FORESTRY BOARD

PUBLIC WORKS  
ADVISORY BOARD



The City has a number of opportunities which allow citizens to fill an integral role in City government by advising the City Council on important issues. Citizen participation on City of Sisters Boards and Commissions serve two important purposes:

1. Citizens are directly involved in their local government and can positively impact the future of their community.
2. The City Council receives timely input and information regarding issues and potential impacts on citizens.

The various Boards and Commissions serve in an advisory capacity to the City Council within their respective areas of municipal policy. Members are unpaid volunteers who devote their time to these community activities.



The Community Development Department works to improve the quality of life for all citizens of Sisters by providing timely and consistent service in a manner that enhances confidence in our local government, and ensures the needs of the community are met while responding to City Council goals and priorities. The departments responsibilities include the review and update of the development code, zoning, and land use and development application review and processing.

## INFRASTRUCTURE & ASSETS

The Public Works Department is responsible for maintaining 53 miles of roadway and 4.5 miles of paths within the City limits providing asphalt maintenance services in the summer and snow removal services in the winter in addition to street tree and landscape maintenance. The City's wastewater system is relatively new with construction occurring during the period of 2000 – 2002. The Wastewater Treatment Plant (WWTP) is a 3-cell aerated lagoon system with winter holding, discharging to a dike and forest irrigation re-use system. In 2007 the City purchased a portion of the Lazy Z Ranch for future effluent reuse as part of planning for the future wastewater needs of Sisters. The facility operates under a permit issued from the Oregon Department of Environmental Quality and is designed to treat municipal wastewater using the following sequence of unit processes.

- Influent Screening
- Aerated Lagoon Treatment
- Effluent Disinfection
- Effluent Conveyance and Land Application

The treatment facility receives all municipal and industrial waste water from within the City.





### **Budget Calendar For Fiscal Year 2021/22**

#### **Notice of Budget Committee Meetings**

Nugget News and City Website

Wednesday, May 5 , Wednesday, May 12

Budget Meeting #1 - Message/Public Comment

Monday, May 17

Budget Meeting #2

Tuesday, May 18

Budget Meeting #3 - if needed

Wednesday, May 19

#### **Public Notice of Budget Hearing**

Nugget News and City Website

Wednesday, June 2

Council Meeting/Hearing/Budget Adoption

Wednesday, June 9

Submit Tax Certification to Assessor

Friday, July 16

Final budget document is printed and published

Monday, August 30





# City of Sisters Budget FY 2021/22

## Budget Message

### City Manager's Budget Message Adopted Budget Fiscal Year 2021/22 May 17, 2021

#### Members of the City of Sisters Budget Committee:

With this letter, I present a balanced budget for the Fiscal Year (FY) 2021/22. This budget contains a proactive approach to addressing key community priorities while keeping core City services and essential infrastructure at the forefront. As the City celebrates its seventy-fifth anniversary, the importance of acknowledging and preserving our heritage while managing growth has never been greater. The past decade's economic expansion brought many people and changes to Sisters, as well as expanding the City budget and operations. When presenting the budget message last year, there were vast unknowns due to the COVID-19 pandemic. While the pandemic left its mark and shaped Sisters in many ways, we have much to be thankful for despite such enduring challenges.

We anticipated that Sisters – given its resiliency, desirability, and ingenuity – would be well-positioned to bounce back as well as any small, rural community could, and largely that has been the case. Due to economic uncertainty on the horizon, the budget last year took the middle road between being overly ambitious or conservative. One major factor as to why the City's General Fund has not been impacted as much as other cities are the other taxing districts that provide some services within the City (Fire and Emergency Response, Recreation Programming, etc.); therefore, the City is in a more favorable position than other cities that provide those services which have already or will be forced to scale back their general funds. The FY 2020/21 projections have been exceeded, and various funds are being supported strongly by construction and development, among other resources.

This adopted FY 2021/22 budget forecasts an increase overall in our general fund resources and expenditures. The City has operated on "lean" staffing levels for many years. That is a noteworthy accomplishment that allowed additional funds to be invested in capital outlay and reserved for future expenditures. However, as we all know, the City is busier than ever, and investing in human capital to manage short and long-range projects is essential. This budget adds two full-time equivalents (FTE) employees to the City staff. The first FTE will assist with parks planning and project management, public event policy administration, and strategic projects attracting new public events and tourism activity. That position was included in the budget last FY but not filled primarily due to the COVID-19 pandemic. The second FTE provides critical support to the Community Development Department on day-to-day operations allowing additional capacity and focus on critical long-range planning projects.

Due to the COVID-19 pandemic, there have been many layers of federal financial assistance to the state, counties, and cities. The American Rescue Plan Act of 2021 (ARPA) provides an estimated \$1.9 trillion in stimulus to aid in the recovery from the pandemic. The State of Oregon is anticipated to receive \$2.6 billion in federal fiscal recovery, Deschutes County is anticipated to receive \$38 million, and the City of Sisters expects approximately \$566,000. These funds will be received in two tranches/installments – half in the next couple of months and the second half about a year from now and are not required to be spent until December 31, 2023. The City is waiting on additional guidance from the U.S. Treasury on how these funds may be used. The City plans to have discussions over the coming months to prioritize the use of these funds. Therefore, this budget document reflects these funds as additional resources but does not contemplate the expenditure of the funds.



## City of Sisters Budget FY 2021/22

### Budget Message

This adopted budget is based upon the City Council Goal setting process that took place earlier this year. We will work to advance those Council Goals through numerous objectives and investments over the next two fiscal years. Within those categories, various projects and initiatives were vetted and prioritized with support from the City's Management Team for this FY budget. The formal adoption of the Council Goals and objectives occurred unanimously on March 24, 2021. A copy of the Council Goals can be found on page one, and department objectives are detailed in their respective places throughout this budget document.

The rest of this budget message provides a snapshot of key projects for FY 2021/22. Additional details can be found later in the budget document. To assist with more transparency regarding fund allocations and decisions, there were changes made to the visual organization of the General Fund and expanded Fund Overviews.

#### **Budget Connection to Council Goals**

As referenced above, the City Council established a robust set of Goals organized into six categories:

- ***Livability and Growth***  
Projects aim to ensure there are adequate supplies of buildable land within the City and preserve the historic character, small-town feel of the community.
- ***Wildfire Mitigation and Community Resiliency***  
Work across partnerships to ensure Sisters is as prepared for wildfire as well as other natural disasters. Invest in hardening City infrastructure while exploring innovative ways to support building retrofits and defensible spaces.
- ***Economic Development***  
Build on past successes to further Sisters as a tourist destination and attract traded-sector businesses for a diverse, sustainable economy that supports the community's creative culture while spurring investment and adding living-wage jobs.
- ***Essential Infrastructure***  
Strategies aim to invest in water, wastewater, streets, and parks as the foundation of our community. Address traffic congestion and safety, acquire property for new multimodal and park amenities, and expand water and wastewater infrastructure to ensure quality services.
- ***Good Governance***  
Initiatives support a fiscally responsible, transparent, and responsive local government organization for the community both now and strategically into the future. Further community conversations and engagement on diversity, equity, and inclusion.
- ***Environmental Sustainability***  
Honor and strive to play a proactive role in maintaining our spectacular natural environment. Invest in energy efficiency measures for City operations and capital projects in the community for residents and visitors alike.



## City of Sisters Budget FY 2021/22

### Budget Message

Specific budget impacts in relation to Council Goals are outlined below.

#### **Livability and Growth**

The City invested significant resources in updating the Comprehensive Plan. That process is anticipated to be adopted in the fall of 2021. Building on that update, the City must now evaluate efficiency measures to accommodate growth within the existing Urban Growth Boundary (UGB). Additionally, staff recommends reserving funds for the coming years and a UGB amendment. Last year, the City planned to update its Housing Plan from 2010 to keep pace with addressing affordable housing in the community. Given other projects, that was not accomplished, but it has been rolled to this year. To support the efforts of balancing land supply with maintaining the historical character of the community, the budget includes the following:

- *\$65,000 reserved for future (likely FY 2022/23) Urban Growth Boundary amendment covering half of the anticipated cost for necessary consulting and professional services.*
- *\$30,000 to draft, review, and ultimately adopt certain efficiency measures reflecting new Comprehensive Plan update.*
- *\$30,000 for updating the City's 2010 Housing Plan identifying new benchmarks and action items for a mix of housing types reflecting the new Comprehensive Plan update.*
- *\$10,000 for Historic Preservation in the form of a grant from the State through the County.*

#### **Wildfire Mitigation and Community Resiliency**

Sisters Country has a long history of wildland fire being both regular and important natural ecosystem disturbance. More recently, the prevalence of large wildfires has increased in frequency and severity. Most notably, the Pole Creek fire and Milli Fire each exceeded 24,000 acres, while there have been dozens of other wildfires in the last couple of decades. The City must collaborate with federal, state, county, and special district partners, among others, to manage our safety both around and within our city. In 2018 the City worked through the Community Planning Assistance for Wildfire (CPAW) program to reduce wildfire risks through improved land use planning. In 2019 the City was a partner in updating the Greater Sisters Country Community Wildfire Protection Plan (CWPP). The City is currently a partner in updating the Deschutes County Natural Hazard Mitigation Plan. Many of the recommendations from these efforts are being integrated into the current Comprehensive Plan update. The City strives to further our role in mitigating wildfire and other natural disasters.

- *\$50,000 through the Urban Renewal Agency for a yet-to-be-created downtown commercial building renovation and fire hardening assistance program.*
- *\$35,000 for a portable backup generator to support critical operations.*
- *\$7,500 for developing a preliminary wildfire resiliency plan inventorying the City's critical infrastructure to identify, assess, and guide mitigation activities.*

#### **Economic Development**

The City contracts with Economic Development for Central Oregon (EDCO) to hire a Sisters Country Economic Development (SCED) Director and oversee the program. In past years, the City has been the primary funder with assistance from Deschutes County. The SCED Board recently finalized a new three-year strategic plan to guide the efforts of the program into the future. The City this FY will



## City of Sisters Budget FY 2021/22

### Budget Message

further, evaluate its role through economic development incentives, and the contract with EDCO will have to be a topic as this is the final year of a three-year agreement. The City's Transient Lodging Tax (TLT) is a significant revenue source of the General Fund and the key funding source for tourism promotion. Approximately thirty-three percent of those are restricted to tourism promotion and tourism facilities. Historically, the City has given all those restricted TLT funds to the Sisters Area Chamber of Commerce to do marketing for the City. Sisters has a strong, equally important balance of traded-sector and tourism comprising the foundation of economic development and stability.

- *\$200,000 for the FY 2021/22 contract with the Sisters Area Chamber of Commerce for marketing and promotion for tourism activities and overnight stays.*
- *\$93,000 for the contract through EDCO for the SCED Program and Director.*
- *\$30,000 for conducting a robust visitor survey and creating a destination management framework to guide the future investments, partnerships, and decisions for enhancing Sisters as a top choice among tourists year-round.*
- *\$20,000 through the Community Grant Program for nonprofit and for-profit organizations who serve the Sisters community by aiding for essential utilities, food, medical needs, clothing, or shelter, providing educational or recreational opportunities for children or seniors, or generating/supporting economic activity in Sisters.*

#### Essential Infrastructure

The backbone of all activity within the City is our essential infrastructure systems. Water, wastewater, streets, and parks enable residents, schools, businesses, tourists, and all other parts of our community to flourish. Council has continued to prioritize the necessary investment in these systems to ensure stability against any unforeseen issues (redundancy) and capacity in the face of continued growth. With the increasing growth in the City and Central Oregon, traffic on US20 has been steadily increasing, reaching gridlock levels on peak summer weekends. The City continues to push the US20 & Locust Roundabout forward and is hopeful that the work of design and property acquisition in previous years has positioned the City very well to acquire project funding sooner than anticipated. Similarly, the City is optimistic about the East Portal acquisition, in partnership with ODOT, from the Forest Service may move forward this FY – however, there is not a specific amount in the adopted budget because negotiations are ongoing.

- *\$1,000,000 of capital investment in water, wastewater, parks, and streets systems financed by System Development Charges, Operating Funds, and Reserves.*
- *\$200,000 for updating the water, wastewater, and parks master plans strategically timed after the successful adoption of the comprehensive plan update.*
- *\$175,000 for construction of the Pine Street multi-use path project.*
- *\$100,000 for purchase of a new street sweeper.*
- *\$80,000 for 100% engineering and design on Adams Avenue Streetscape project.*
- *\$25,000 for implementation of priority projects from the traffic safety audit.*
- *We do not yet know the potential budget impact of two major projects under this goal: Right-of-Way acquisition for the Locust/US 20 roundabout and East Portal property acquisition. We are actively working with ODOT on both projects to refine those numbers and hope to move forward on both in FY 2021/22 through a supplemental budget process.*





# City of Sisters Budget FY 2021/22

## Budget Message

### Good Governance

Good governance is the pillar of public trust in government institutions and essential to maintaining a healthy democracy. Most simply, these major characteristics comprise sustaining good governance: transparency, accountability, participatory and consensus-oriented, effective and efficient, equitable, and adherence to policies and law. These characteristics are not achieved and then placed on the mantle – continued awareness, refinement, and advancement are necessary to maintain the *state* of good governance. Much of the work by the City along these fronts are baked into our everyday actions and procedures. Many of the objectives under this Goal – such as “Increase and enhance public outreach” – can be furthered with little to no impact on the budget. The efficient and effective management of all City logistics is also crucial for sustaining other areas of good governance, including finance, technology, and human resources.

- *\$30,000 for transition of Incode accounting system to a cloud-based network.*
- *\$22,350 for extending an IGA for a third year with COIC for Sisters Country Vision Implementation Team facilitation and support.*
- *\$15,000 for legal and community outreach to coordinate a City Charter review and update.*
- *\$8,000 for continued public outreach and celebration of 75<sup>th</sup> City incorporation anniversary.*
- *\$5,000 for evaluating utility policies, including low-income assistance program.*
- *\$2,000 for conducting a follow-up to the 2019 Public Safety Survey.*

### Environmental Sustainability

It is impossible to visit Sisters and not be in awe of the natural beauty. Whether the mountains on the horizon, forests around and within the City, abundant wildlife, and Whychus Creek flowing through our open spaces, we are a part of this ecosystem and must do our part to maintain it. The City has a long partnership with organizations such as the Upper Deschutes Watershed Council (UDWC), including the 2009 Whychus Creek Restoration and Management Plan and initiatives such as the efforts at Creekside Park. The City has received Tree City USA recognition for fourteen years and maintains an active Urban Forestry Board. The current Comprehensive Plan is adding, for the first time, policies for climate change and energy efficiency. The City will look for new ways to invest in supporting environmental sustainability across departments at the local level.

- *\$125,000 for installation of a photovoltaic system at the wastewater treatment plant for solar power generation.*
- *\$10,000 for installing four electric car charging stations in front of City Hall and Library in partnership with the Deschutes Public Library.*

### Summary

The adopted FY 2021/22 budget makes significant, strategic investments in Council Goals and community priorities while balancing essential services. Sisters has long been a desirable destination and has become even more so with the shift in remote working with little-to-no signs of demand slowing down. Fortunately, the City did an excellent job last decade, keeping up with demand for services and not falling behind on essential infrastructure. We have a diverse array of resources and have been diligent in accumulating thoughtful reserves for the respective services. As growth continues and the Sisters Country Vision encourages us to aim higher, we must continue to evaluate every tool in the toolbox and leverage those with partnerships to sustain this special place.



## City of Sisters Budget FY 2021/22

### Budget Message

We have remained confident and optimistic about our community in the face of challenges such as the COVID-19 pandemic. Nonetheless, furthering our resiliency after the tragic wildfires in Oregon last year is a key initiative. One critical component to our enduring vibrancy is that our economy is more diverse and sustainable than ever, and that has proven vital to weathering economic headwinds. The City's Comprehensive Plan update was a critical step in shaping the future we want to see over the next twenty years. We are working as proactively as possible to manage growth consistent with community values. These were mined during the Sisters Country Vision process, and many were incorporated into the City-specific Comprehensive Plan chapters and policies. It is critical that we do this in a thoughtful, step-by-step way to maintain steady momentum. This FY will include evaluating many efficiency measures and likely moving forward with some. Beyond that, the City will need to continue to consider a UGB amendment. This process and the changes that come with these steps does not mean Sisters has to lose its history and community character. As it has over its first seventy-five years, the City grew and changed while honoring its past and maintaining livability.

Several other opportunities are not directly reflected in this budget due to the status of the project and unknown specifics with financial contributions. The US20 and Locust Roundabout project has been a top priority for several years, and significant progress has been accomplished with design engineering and right-of-way acquisition. The pursuit of acquisition in partnership with ODOT of the East Portal property from the Forest Service had been delayed to the pandemic and transition in the federal government. We are optimistic tangible progress can be made to acquire that property to maintain its public ownership and improve it with community amenities.

Our greatest assets continue to be our people and natural resources. From the City Council to the committees, the public service of every volunteer contributes to our collective success. The City staff are passionate about their work and serving this community. Our team strives to be both effective and efficient considering stewardship of public tax dollars. The hard work they put in, particularly under the challenges the past year has presented with the pandemic while juggling numerous other projects, is truly remarkable. I am very proud of the work we have all done together.

The future of Sisters is ours to shape together. Our diversity of opinions and backgrounds strengthens the community dialogue in Sisters while we all value where we live, work, and play. We must continue to channel that in a productive, problem-solving fashion. We are fortunate to call Sisters home and must continue to be smart stewards while maintaining a welcoming, vibrant atmosphere. I am hopeful that this budget moves us further along the path of the Council Goals and community priorities to sustain and elevate Sisters as a truly special place.

Respectfully submitted,

Cory Misley  
Budget Officer / City Manager



## **FY 2021/22 CITY COUNCIL GOALS**

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### **LIVABILITY AND GROWTH**

- Conduct a complete replacement to the City's 2011 Parks Master Plan.
- Update the City's 2010 Housing Plan identifying new benchmarks and action items for a mix of housing types based on the Comprehensive Plan update.
- Review and update the City's 2010 Dark Sky Code.
- Identify and construct top priority projects from the City's 2020 Traffic Safety Audit to improve pedestrian and bicycle safety.

### **WILDFIRE MITIGATION AND COMMUNITY RESILIENCY**

- Increase partnerships with County, State, and Federal governments regarding natural disaster preparedness.
- Expand partnership with Sisters-Camp Sherman Fire District to improve public awareness and safety compliance with defensible space requirements.
- Develop a wildfire resiliency plan to inventory City's critical infrastructure to identify, assess, and guide mitigation activities.

### **ECONOMIC DEVELOPMENT**

- Review the collection, distribution, and transparency of Transient Lodging Tax funds.
- Explore and invest in ways to grow shoulder and winter season visitation.
- Continue to support and expand the partnership between Sisters Country Economic Development, Chamber, and City.

### **ESSENTIAL INFRASTRUCTURE**

- Update Water and Wastewater Master Plans to plan for future infrastructure needs.
- Continue to partner with Oregon Department of Transportation and U.S. Forest Service to acquire East Portal property.
- Build a funding framework and secure contributions with County, State, and/or Federal partners for the Locust/US 20 Roundabout.

### **GOOD GOVERNANCE**

- Conduct a complete City Charter review and update built on a broad community engagement emphasizing diversity, equity, and inclusion.
- Continue to support the Vision Implementation Team and collaboration between public partners to achieve key strategies.
- Actively monitor the Deschutes County Sheriff's Office Intergovernmental Agreement and Strategic Plan in the second year for law enforcement services.
- Implement development code updates reflecting the new comprehensive plan.



## **FY 2021/22 CITY COUNCIL GOALS**

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### **ENVIRONMENTAL SUSTAINABILITY**

- Develop an energy management plan for City owned facilities.
- Identify and construct public electric car charging stations in the downtown core.
- Continue to support Upper Deschutes Watershed Council with their current project on Whychus Creek at Creekside Park and explore future restoration projects.

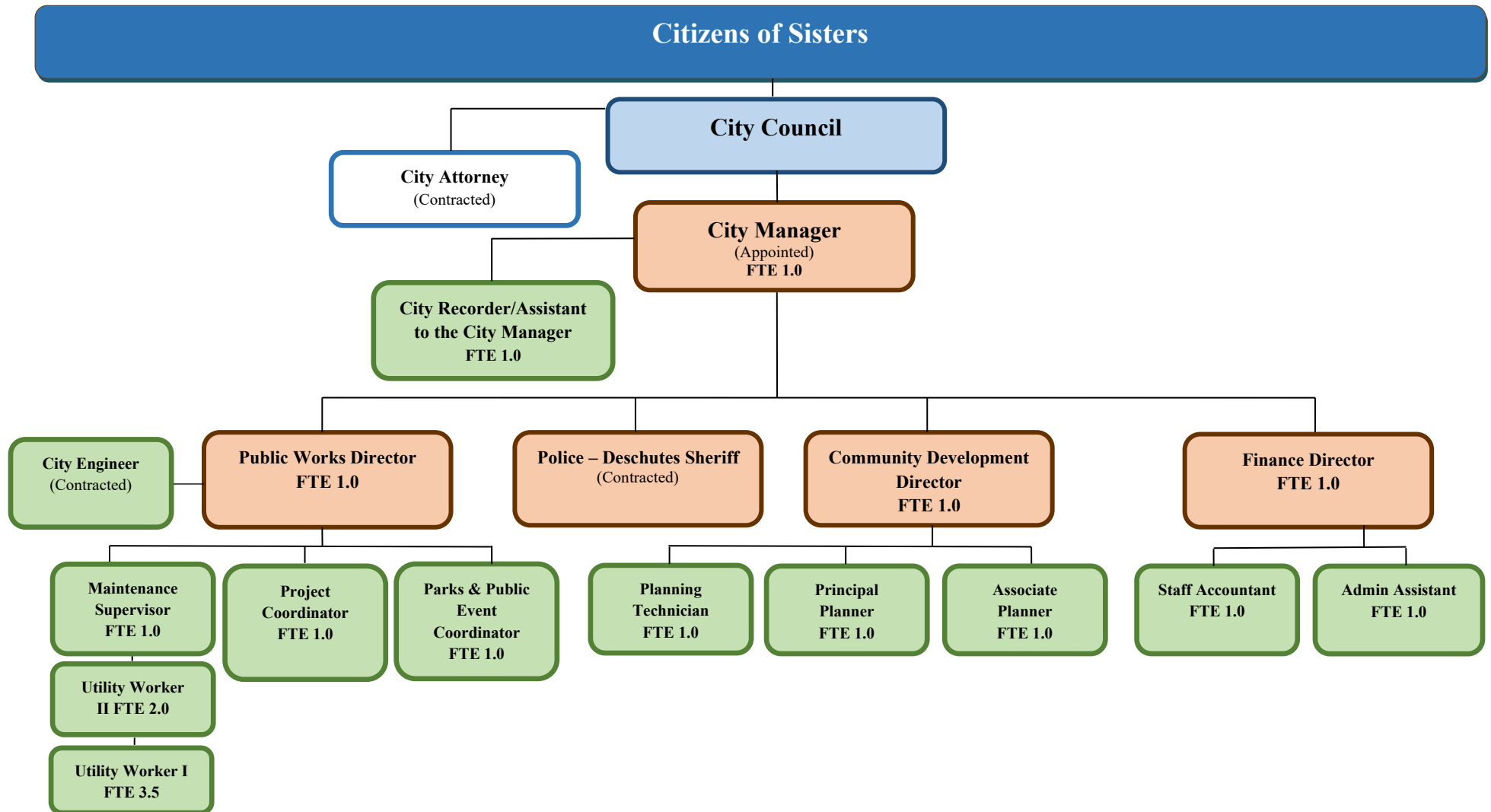
### **URBAN RENEWAL AGENCY GOALS**

- Complete 100% Engineering and Design for Adams Ave Streetscape.
- Explore creation of a wildfire resiliency program to retrofit eligible downtown commercial buildings.





## Organizational Chart



# Budget Summary

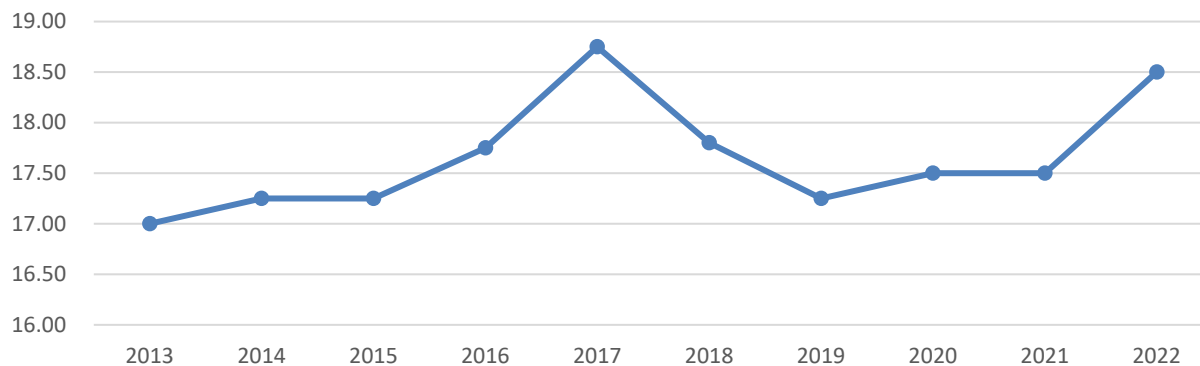
## Staffing and Labor Costs



- **Staffing and Labor Costs**

The adopted budget for the current fiscal year (FY 2020/21) includes 17.5 Full Time Equivalents (FTE) and the City is proposing an increase of 1 FTE for the Community Development Department in FY 2021/22. The Community Development Department has experienced a significant increase in development activity recently and in order to retain the high customer service and project levels represented by the City, it was decided that additional staff is required.

### Full Time Equivalents (FTE) History



A Cost-of-Living Adjustment (COLA) of 1.5% is included in the budget. The COLA is calculated utilizing the average of the Social Security Administration COLA with the Regional Consumer Price Index. This methodology to establish the COLA is the same process that has been utilized in prior City budgets and is consistent with region-wide budget COLA methodology. A merit adjustment of 3% is included in the personnel services for the City budget. Per employee policies, merits are tied to performance through a formal annual employee evaluation process.

Personnel Service allocations amongst funds/departments 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. There is an additional FTE in the Community Development Department proposed for this budget.

Healthcare benefit premiums are budgeted with at an estimated 6.0% increase above FY 2020/21 levels. Employees will continue to contribute 10% of premium cost, ranging from \$85 to \$244 per 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.

# Budget Summary

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## Staffing and Labor Costs



The Public Employee Retirement System (PERS) employer contribution rate is increased for the FY 2021/22 and FY 2022/23 Biennium which resulted in a Tier 1/Tier 2 employees contribution rate of 19.38% and OPSRP employees' contribution rate of 17.05%. The City will continue to support the employee's 6% share of the PERS contribution. The updated PERS contribution rates resulted in approximately \$49,000 increase to personnel services amongst all City Funds.

The PERS cost percentage compared to overall personnel services City wide is approximately 14%. PERS employers were warned in the fall of 2015 that large rate increases would be expected for the next 10 years (until mid-2020) then rates are expected to plateau as Tier 1 & Tier 2 members leave the system. Fortunately, the City has been able to financially manage PERS rate changes and has not experienced severe financial impacts.

- **Employee Insurance and Risk Management**

The insurance rates for Worker's compensation, Property and Liability are updated annually. The City's comprehensive insurance carrier CityCounty Insurance delivers assumptions in early spring for expected rate estimates to apply for the following fiscal year. Though the estimated percentages represent projected increases, rates can also be affected by claim history and property/casualty losses. The City of Sisters has not recently experienced major claims so it is expected the rate impacts for the budget will align with carrier percentage change estimates. These percentages are expected as follows:

- Worker's compensation insurance rates will increase from 1% to 2%
- Property and Liability insurance will increase by 8% and 12%, respectfully

# **Adopted Budget FY 2021/22**

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## **Budget Process**



### **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 July 1 through June 30. 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.



# **Adopted Budget FY 2021/22**

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## **Budget Process**



***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 citizens 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 member 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.

### **Supplemental 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.



### BASIS OF BUDGETING

The City of Sisters budget is prepared by Fund. A Fund is a segregated and self-balancing set of accounts used to record estimated resources and requirements for specific activities and objectives. All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. The beginning fund balance is equal to the prior year's ending fund balance. The budgeted ending fund balance is the difference between total estimated resources and total estimated requirements for the year.

### 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, maintenance, tourism, parks, law enforcement, planning and economic development.

**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 2021/22

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## Budget Process



**Capital Project Fund** – This fund is 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. In other City Funds, the Capital Outlay line item is utilized to record capital projects.

**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.

# Budget Summary

## Major Revenue Sources



### SUMMARY OF PROGRAM REVENUES

#### General Fund

Within the General Fund, principal sources of revenue include property tax, transient room (lodging) 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 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<i>Governmental Funds</i>						
General Fund	\$ 3,939,935	\$ 4,252,096	\$ 4,034,381	\$ 5,811,151	\$ 5,811,151	\$ 5,811,151
<i>Special Revenue Funds</i>						
Street Fund	\$ 1,951,826	\$ 1,888,904	\$ 1,833,333	\$ 2,269,462	\$ 2,269,462	\$ 2,269,462
Street SDC Fund	1,056,419	1,096,010	1,083,115	1,726,893	1,726,893	1,726,893
Water SDC Fund	2,588,980	3,045,622	2,925,964	2,187,010	2,187,010	2,187,010
Sewer SDC Fund	1,991,065	2,049,376	1,939,594	2,633,798	2,633,798	2,633,798
Park SDC Fund	485,857	726,268	653,001	920,883	920,883	920,883
Parking District Fund	214,490	233,695	250,939	265,427	265,427	265,427
City Hall Debt Service Fund	60,873	60,475	58,061	61,247	61,247	61,247
<b>Total Special Revenue Funds</b>	<b>\$ 8,349,510</b>	<b>\$ 9,100,350</b>	<b>\$ 8,744,006</b>	<b>\$ 10,064,720</b>	<b>\$ 10,064,720</b>	<b>\$ 10,064,720</b>
<i>Proprietary Funds</i>						
Water Fund	\$ 1,854,734	\$ 2,252,377	\$ 2,351,509	\$ 2,739,707	\$ 2,739,707	\$ 2,739,707
Sewer Fund	2,379,751	2,691,706	2,870,217	3,034,007	3,034,007	3,034,007
<b>Total Proprietary Funds</b>	<b>\$ 4,234,485</b>	<b>\$ 4,944,083</b>	<b>\$ 5,221,726</b>	<b>\$ 5,773,714</b>	<b>\$ 5,773,714</b>	<b>\$ 5,773,714</b>
<b>TOTAL RESOURCES</b>	<b>\$ 16,523,930</b>	<b>\$ 18,296,529</b>	<b>\$ 18,000,113</b>	<b>\$ 21,649,585</b>	<b>\$ 21,649,585</b>	<b>\$ 21,649,585</b>



# Budget Summary

## Major Revenue Sources



### Property Taxes Overview

In 1997, Oregon 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.

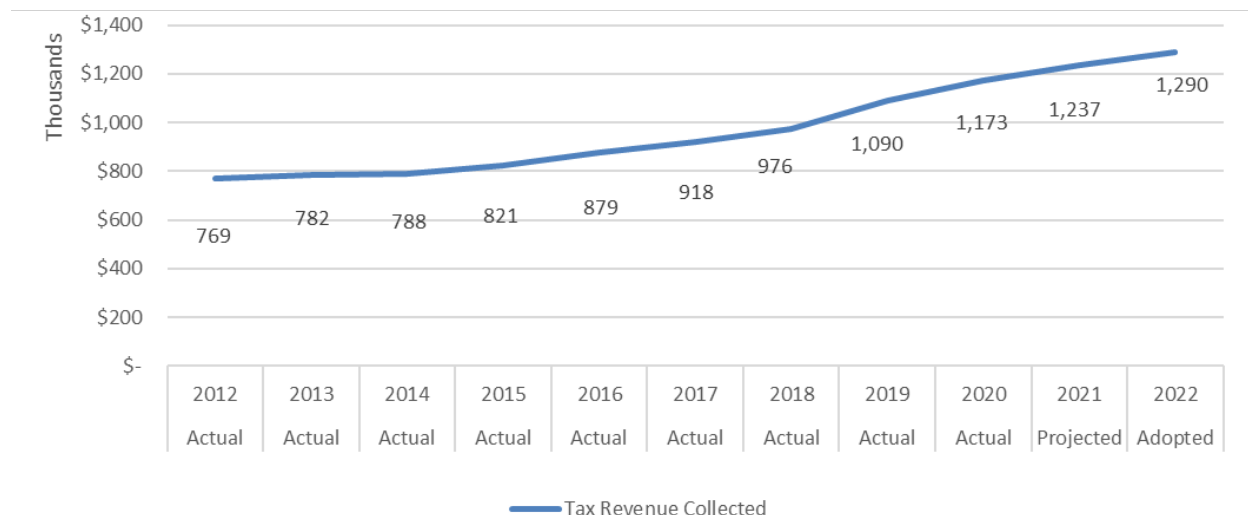
**Assessed Valuation** – Assessed value is a measure of the taxable value of real, personal, and utility property in the City. Property taxes are paid by businesses and homeowners based on the assessed value of their property. The FY 2021/22 budget assumes an estimated taxable property value of \$513,831,553 or a 6.0% increase in actual over FY 2020/21 assessed valuation.

**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 2021/22 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.

**Property tax collected and distributed** – The projected total City property taxes collected during the FY 2020/21 is \$1,236,700. Property taxes comprise approximately 40% of the City's General Fund FY 2020/21 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 2021/22 will be billed by late October and can be paid in thirds on November 15, 2021, February 15, 2022 and May 15, 2022. 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 2012-2021**



# Budget Summary

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## Major Revenue Sources



### 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 2021/22 the City is assuming a 6.0% increase in assessed value. Though property taxes represent the most stable revenue source for the General Fund, estimating the collectability of taxes requires taking into consideration the current economic environments. Keeping that level of uncertainty in mind, it is estimated the collectability percentage will increase 2% from 92% to 94% for FY 2021/22. A 94% collection rate is similar to actual collection percentages reflected during the timeline of 2010-2012 which experienced similar economic recovery conditions.

**Transient Room (Lodging) Tax** – Sisters administers a lodging tax of 8.99% on room rates for overnight lodging of less than 30 days. Transient Room (Lodging) Tax (TRT or TLT) is the City's second largest General Fund income source and leading into FY 2020/21, was experiencing double digit increases from year to year. Due to recent negative economic impacts coupled with travel restrictions, income projections in year-end FY 2020/21 were tempered, however, despite these circumstances tourists found their way to Sisters and TRT is projected to reach an all time high level compared to prior years. Utilizing a conservative fiscal approach, the City expects TRT revenue to remain relatively steady when compared to projected FY 2020/21. The projection for FY 2021/22 is slightly below the prior year due to some uncertainty remaining in the upcoming tourism season.

**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 building 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 \$150,000 for the fiscal year. The City has seen development continue at a steady rate for both commercial and residential activity, hence the projected increase in income when compared to budgeted FY 2020/21.

*Business License* – Due to the economic environment in the prior year, the City of Sisters discounted the Business License fee for companies located inside the City Limits. The historical charges for business licenses are returning for FY 2021/22 and thus the budgeted revenue for business licenses is increased over the prior year.

*Park User Fees* – In the prior year, Creekside Campground was closed for the months of April and May, followed by a half capacity in June. Due to these closures and restrictions, the actual campground receipts for FY 2019/20 were historically low. However, the Creekside Campground was fully open the latter part FY 2020/21 fiscal year and the campground experienced high demand while it was open. Due to the continual high demand, Creekside Campground receipts are expected to trend upward from prior years.

# Budget Summary

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## Major Revenue Sources



**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 decrease slightly when compared to FY 2020/21.

### **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 functions or activities.

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

*Local Gas Tax* – The City assesses a three cent per gallon tax on fuel sold within the City. The City is estimating a leveling of Local Gas Tax revenue when compared to prior years.

*State Highway Tax* – The highway tax base is budgeted at an increase of 13% when compared to FY 2020/21. The Street Fund will continue to receive funds from House Bill 2017 (involving transportation funding), hence the reason for the larger increase as a percentage when compared to the Local Gas Tax.

*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 water meter size or formulas related to increased demands on the City's infrastructure due to new construction. The City of Sisters currently collects four different types of SDCs.

SDCs in FY 2020/21 saw significant increases due to development activity. Due to the unpredictable nature of development, SDC's for FY 2021/22 are budgeted conservatively compared to projections in the last budget cycle. The table on the following page is a revenue comparison by SDC fund.

# Budget Summary

## Major Revenue Sources



### SUMMARY OF SYSTEM DEVELOPMENT CHARGES BY FUND

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Projected 2020/21	Adopted 2021/22	% Inc(Dec)
<b>Street SDC Fund</b>							
System Development Charges	\$ 140,005	\$ 125,615	\$ 123,756	\$ 398,825	\$ 475,286	\$ 250,000	-47.40%
Interest	7,717	13,176	15,812	16,659	10,945	7,000	-36.04%
<b>Total Revenues</b>	<b>147,722</b>	<b>138,791</b>	<b>139,568</b>	<b>415,484</b>	<b>486,231</b>	<b>257,000</b>	
<b>Sewer SDC Fund</b>							
System Development Charges	551,061	450,953	378,409	506,493	645,905	300,000	-53.55%
Interest	8,473	20,706	41,445	33,350	14,927	10,000	-33.01%
<b>Total Revenues</b>	<b>559,534</b>	<b>471,659</b>	<b>419,854</b>	<b>539,843</b>	<b>660,832</b>	<b>310,000</b>	
<b>Water SDC Fund</b>							
System Development Charges	417,286	366,465	295,520	417,249	515,675	250,000	-51.52%
Interest	15,455	30,589	58,181	53,653	20,659	12,000	-41.91%
<b>Total Revenues</b>	<b>432,741</b>	<b>397,054</b>	<b>353,701</b>	<b>470,902</b>	<b>536,334</b>	<b>262,000</b>	
<b>Park SDC Fund</b>							
System Development Charges	132,500	164,903	128,844	192,073	168,886	90,000	-46.71%
Interest	1,255	3,838	10,215	11,525	6,114	3,000	-50.93%
<b>Total Revenues</b>	<b>133,755</b>	<b>168,741</b>	<b>139,059</b>	<b>203,598</b>	<b>175,000</b>	<b>93,000</b>	
<b>Total SDC Funds</b>	<b>\$1,273,752</b>	<b>\$1,176,245</b>	<b>\$1,052,182</b>	<b>\$1,629,827</b>	<b>\$1,858,397</b>	<b>\$ 922,000</b>	<b>-50.4%</b>

### 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 \$18.02/month plus \$1.00 for each additional 100 cf.

**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 \$40.01. Commercial sewer charges are based on water consumption during the winter months of October, November, December, January, February, March, and April. The average water consumption is used to calculate an EDU charge.

## Budget Summary

### Other Major Expenditures



**Debt:** Borrowing is a regular part of municipal financial operations. Debt provides a mechanism for long-lived assets such as utility infrastructure and public buildings to be paid for by current and the future City residents that will benefit from their use. However, high levels of debt could become destabilizing for the City's finances if anticipated revenues intended for debt service payments do not materialize. Debt levels should be continually monitored to ensure the benefits of borrowing are realized without endangering future essential services.

The City's debt balances and service payments have remained constant since the early 2010's. The City has taken the stance of procuring equipment and small improvements through reserve policies in order to not burden future tax or utility customers with excessive debt.

In January of 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 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.

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 finance new Urban Renewal Agency projects. The loan of \$1,253,318 carries an interest rate of 3.22%, for 7 years. It is backed by the Full Faith and Credit of the City. This debt is due to be paid in full by February of 2022, as is reflected in the large principal payment found in the Urban Renewal Agency (URA) Debt Service Fund.

With the retirement of URA debt in FY 2021/22, coupled with the URA Project Fund (Fund 21) which is the URA Fund that serves as the project management/funding arm of the URA, requiring additional funds for upcoming projects, it was necessary to incur added debt and transfer funds into the URA Project Fund. To accomplish this, the General Fund of the City is loaning funds to the URA Project Fund incurring debt of which is paid by the URA Debt Service Fund. The URA Project Fund is receiving \$200,000 from the General Fund while the URA Debt Fund is repaying the General Fund \$150,000.

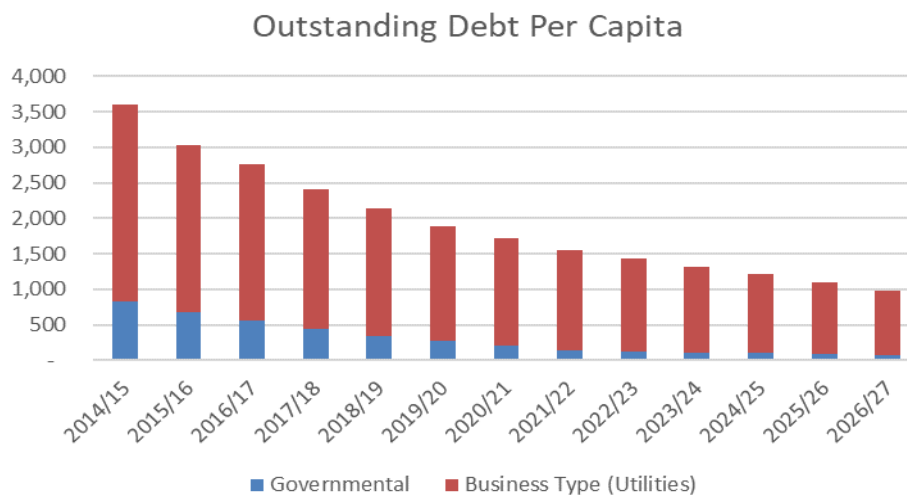
The City fulfills its obligation for continuing disclosure requirements under the Securities and Exchange Commission Rule 15c2-12 by filing its audited financial reports, and other disclosures as required.

## Budget Summary

### Other Major Expenditures



The following graph displays the City of Sisters debt on a per capita basis. Larger communities are better able to sustain larger debt balances, so adjusting for population growth when viewing debt over an extended time horizon is useful.



- **Reserves:** Per the City's Comprehensive Financial Management Policies, operating contingencies are set at two months operating expenses. The Reserve for Future expenditures represents a reserve that can be used to fund events or service needs that were unanticipated during the budget development. This reserve will also allow the General Fund to operate without funding its operations through short-term borrowing. The Affordable Housing Reserve is restricted and represents the accumulation a portion of Transient Room Tax percentage (30% of .99%) in addition to any contributions via development agreements. The Affordable Housing Reserve is reduced by distributions from the Affordable Housing Grant Program. The Tourism Reserve represents restricted Transient Room (Lodging) Tax funds allocated for future strategic destination management purposes. The advent of a new law enforcement agreement with the Deschutes County Sheriff's Office brought an increased cost to policing services inside the City. Though there are sufficient resources to account for the enhancement in public safety, a reserve account was established to remain thoughtful about the future financial impact of that agreement. A Rainy-Day Fund was established in FY 2020/21 to account for fluctuations in various economic climates and the long-term impact to the general fund. 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



## Budget Summary

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### Other Major Expenditures



- **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: Street Overlay projects, equipment procurements, Pine Street multi-use path, and Locust Street sewer line relocation.

# BUDGET SUMMARY

## City Committee's and Boards



### CITY COUNCIL

The City of Sisters functions within a Council-Manager form of government. The City Council has five elected members that serve as the highest authority within the City in deciding issues of public policy. The City Council passes laws (ordinances), adopts resolutions, and generally conducts discussions involving the governance of the City and the welfare of the citizens. The City Council meets on the second and fourth Wednesdays of each month at 5:30 p.m.

### PLANNING COMMISSION

The City of Sisters Planning Commission (PC) consists of seven members who review subdivisions, conditional use permits, and master plans. The Planning Commission also advises the City Council on development code text amendments, zone changes, and comprehensive plan amendments. The Planning Commission generally meets the 3rd Thursday of each month at 4:00 p.m.

### CITY PARKS ADVISORY BOARD

The City Parks Advisory Board (CPAB) consists of seven members and acts as an advisor to the City Council on matters pertaining to the acquisition, development, maintenance, and preservation of public parks, trails, and open space areas. The CPAB meets the first Wednesday of every month at 4:00 p.m.

### URBAN FORESTRY BOARD

The Urban Forestry Board (UFB) consists of five members and acts in an advisory capacity to the City Council in matters pertaining to the management of the urban forest, including all trees located within public rights-of-way, parks, and public places owned or controlled by the City, and provides recommendations to staff regarding City ordinances and codes involving trees. The UFB generally meets on the second Monday of each month at 3:00 p.m.

### URBAN RENEWAL AGENCY

The Urban Renewal Agency (URA) Board consists of five City Council members and acts as a separate body then the City Council. The URA directs rehabilitation and redevelopment activities within the urban renewal district. The URA meets as needed.

### PUBLIC WORKS ADVISORY BOARD

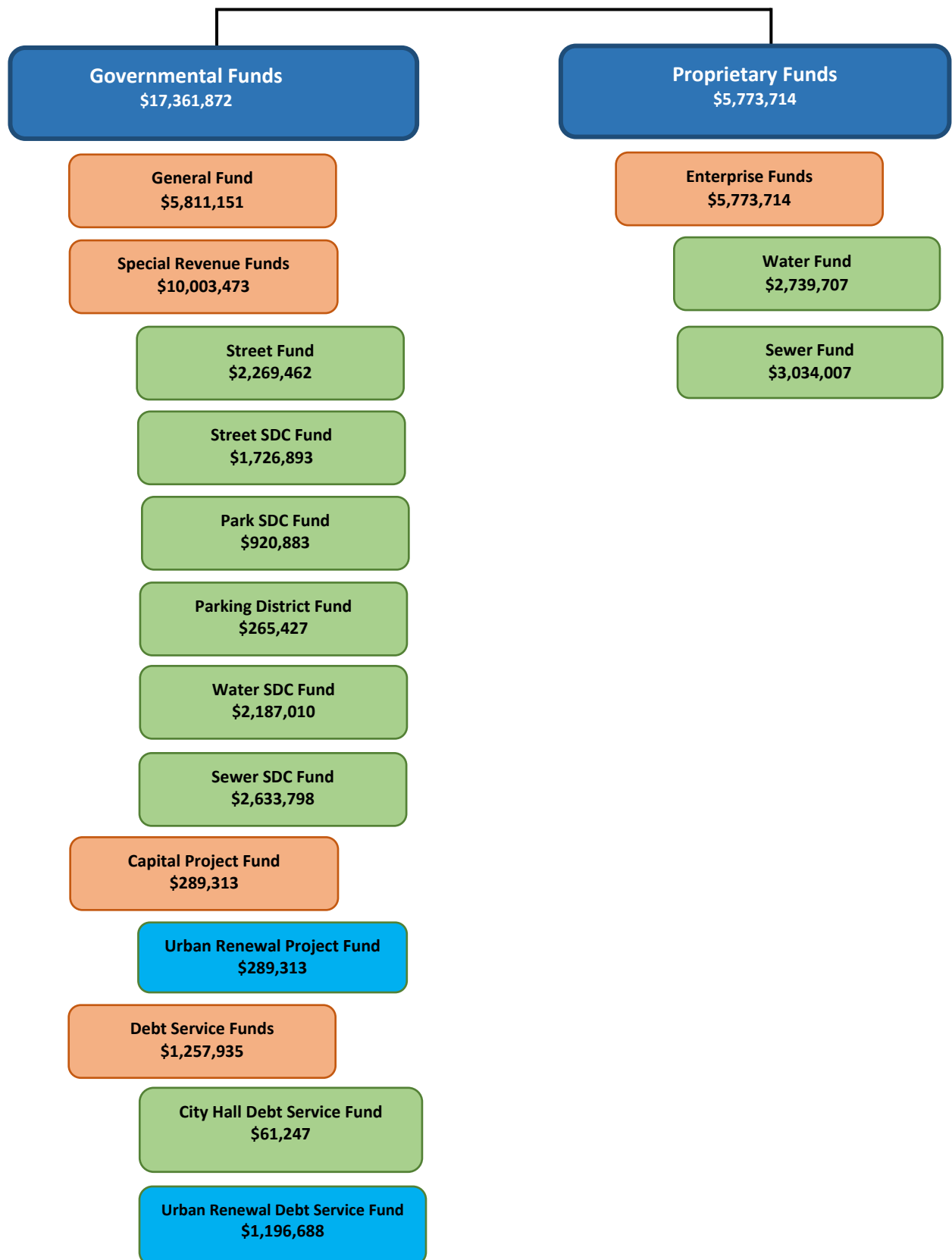
The Public Works Advisory Board (PWAB) consists of five members and acts in an advisory capacity to the City Council on matters pertaining to proposed sewer, water, storm water, street, sidewalk, bikeway and pedestrian projects. The PWAB generally meets the second Tuesday of each month at 4:15 p.m.

### BUDGET COMMITTEE

The Budget Committee consists of ten members, five appointed citizen representatives, and five City Councilors. The Budget Committee meets 2-3 times a year to review and give guidance on the City budget.



## Fund Organizational Structure (Including URA)





# Revenue & Expenditure Summary

## Fund Summary

### CONSOLIDATED FINANCIAL SCHEDULE

This section is a summary of total revenues and expenditures budgeted in FY 2021/22.

**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. The FY 2020/21 Budget and FY 2021/22 Budget are the only columns that reflect a balanced budget due to the fact that the other years (including the FY 2020/21 Projected Year end) include actual/expected revenues and expenses.

### REVENUE AND EXPENDITURE SUMMARY – ALL CITY FUNDS COMBINED (INCLUDING URA)

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property Taxes	\$ 1,370,878	\$ 1,468,027	\$ 1,450,000	\$ 1,735,000	\$ 1,735,000	\$ 1,735,000
Other Taxes	838,550	798,753	568,000	930,000	930,000	930,000
Franchise Fees	439,101	508,783	471,535	537,200	537,200	537,200
Licenses And Fees	585,986	594,484	452,687	604,500	604,500	604,500
Charges For Services	1,775,801	2,007,602	1,980,513	2,158,566	2,158,566	2,158,566
Intergovernmental	834,576	553,150	479,547	750,892	750,892	750,892
Fines And Forfeitures	1,010	1,560	1,300	1,000	1,000	1,000
Rental Income	19,000	25,000	9,000	9,000	9,000	9,000
Interest	265,549	259,727	148,200	70,300	70,300	70,300
Miscellaneous	158,091	88,388	81,319	322,150	322,150	322,150
Reimbursements	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Transfers In/Loan Proceeds	20,000	52,000	52,000	405,300	405,300	405,300
DLCD Grant	-	1,000	35,000	35,000	35,000	35,000
System Development Charges	926,529	1,514,640	652,000	890,000	890,000	890,000
Revenues Total	<b>7,235,071</b>	<b>7,873,114</b>	<b>6,381,100</b>	<b>8,448,907</b>	<b>8,448,907</b>	<b>8,448,907</b>
Beginning Fund Balance	9,975,904	11,176,014	12,472,537	14,686,679	14,686,679	14,686,679
<b>TOTAL RESOURCES</b>	<b>\$ 17,210,975</b>	<b>\$ 19,049,128</b>	<b>\$ 18,853,637</b>	<b>\$ 23,135,586</b>	<b>\$ 23,135,586</b>	<b>\$ 23,135,586</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Personnel Services	\$ 1,539,196	\$ 1,712,383	\$ 1,914,790	\$ 2,115,519	\$ 2,115,520	\$ 2,115,520
Materials & Services	2,220,432	2,339,270	3,150,852	3,765,928	3,765,928	3,765,928
Capital Improvements	1,618,978	1,001,642	2,574,265	1,431,000	1,431,000	1,431,000
Debt Service	636,355	625,310	611,879	910,225	910,225	910,225
Expenditures Total	<b>6,014,961</b>	<b>5,678,605</b>	<b>8,251,786</b>	<b>8,222,672</b>	<b>8,222,673</b>	<b>8,222,673</b>
Operating Contingency	-	-	737,024	1,036,320	1,036,320	1,036,320
Unappropriated Reserves	-	-	-	-	-	-
Reserves	-	-	4,309,759	5,895,127	5,895,127	5,895,127
Reserve for Future Expenditures	-	-	5,502,568	7,926,166	7,926,166	7,926,166
Transfers Out	20,000	52,000	52,500	55,300	55,300	55,300
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,034,961</b>	<b>\$ 5,730,605</b>	<b>\$ 18,853,637</b>	<b>\$ 23,135,586</b>	<b>\$ 23,135,586</b>	<b>\$ 23,135,586</b>



# Revenue & Expenditure Summary

## Fund Summary

### SUMMARY OF CITY FUNDS – FY 2021/22 (EXCLUDING URA)

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund	Parking District Fund
<b>RESOURCES</b>					
Revenues:					
Property Taxes	\$ 1,290,000	\$ -	\$ -	\$ -	\$ -
Other Taxes	750,000	180,000	-	-	-
Franchise Fees	-	537,200	-	-	-
Licenses And Fees	564,000	10,000	-	-	14,500
Receipts	-	-	-	-	-
Charges For Services	30,666	-	-	-	-
Intergovernmental	225,228	334,315	-	36,813	-
Fines And Forfeitures	1,000	-	-	-	-
Rental Income	9,000	-	-	-	-
Interest	12,000	7,000	7,000	3,000	1,000
Miscellaneous	305,500	3,500	-	-	-
Other Grants	35,000	-	-	-	-
Transfers In/Loan Proceeds	150,000	-	-	-	-
System Development Charges	-	-	250,000	90,000	-
<b>Revenues Total</b>	<b>3,372,394</b>	<b>1,072,015</b>	<b>257,000</b>	<b>129,813</b>	<b>15,500</b>
Beginning fund balance	2,438,757	\$ 1,197,447	1,469,893	791,070	249,927
<b>TOTAL RESOURCES</b>	<b>\$ 5,811,151</b>	<b>\$ 2,269,462</b>	<b>\$ 1,726,893</b>	<b>\$ 920,883</b>	<b>\$ 265,427</b>
<b>REQUIREMENTS</b>					
Expenditures:					
Personnel Services	\$ 1,014,409	\$ 386,089	\$ -	\$ -	\$ -
Materials & Services	2,152,562	409,672	190,000	50,000	-
Capital Improvements	64,500	562,750	-	-	-
Transfers Out	24,900	7,700	-	-	-
Debt Service	-	-	-	-	-
<b>Expenditures Total</b>	<b>3,256,371</b>	<b>1,366,211</b>	<b>190,000</b>	<b>50,000</b>	<b>-</b>
Operating Contingency	527,829	132,627	-	-	-
Capital Reserves	1,116,962	279,144	-	-	-
Unappropriated Reserves	-	-	-	-	-
Reserve for Future Expenditures	909,989	491,480	1,536,893	870,883	265,427
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,811,151</b>	<b>\$ 2,269,462</b>	<b>\$ 1,726,893</b>	<b>\$ 920,883</b>	<b>\$ 265,427</b>



# Revenue & Expenditure Summary

## Fund Summary

City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,290,000
-	-	-	-	-	930,000
-	-	-	-	-	537,200
-	8,000	8,000	-	-	604,500
-	860,000	1,160,000	-	-	2,020,000
-	87,900	20,000	-	-	138,566
-	-	154,536	-	-	750,892
-	-	-	-	-	1,000
-	-	-	-	-	9,000
100	8,000	8,000	12,000	10,000	68,100
-	500	12,650	-	-	322,150
-	-	-	-	-	35,000
55,300	-	-	-	-	205,300
-	-	-	250,000	300,000	890,000
<b>55,400</b>	<b>964,400</b>	<b>1,363,186</b>	<b>262,000</b>	<b>310,000</b>	<b>7,801,708</b>
5,847	1,775,307	1,670,821	1,925,010	2,323,798	13,847,877
<b>\$ 61,247</b>	<b>\$ 2,739,707</b>	<b>\$ 3,034,007</b>	<b>\$ 2,187,010</b>	<b>\$ 2,633,798</b>	<b>\$ 21,649,585</b>
\$ -	\$ 359,521	\$ 355,501	\$ -	\$ -	\$ 2,115,520
-	347,672	321,822	75,000	75,000	3,621,728
-	352,950	353,000	97,800	-	1,431,000
-	9,400	13,300	-	-	55,300
55,310	-	332,245	-	76,495	464,050
<b>55,310</b>	<b>1,069,543</b>	<b>1,375,868</b>	<b>172,800</b>	<b>151,495</b>	<b>7,687,598</b>
-	117,865	112,886	-	-	891,207
-	795,015	1,026,502	-	-	3,217,623
-	-	-	-	-	-
5,937	757,284	518,751	2,014,210	2,482,303	9,853,157
<b>\$ 61,247</b>	<b>\$ 2,739,707</b>	<b>\$ 3,034,007</b>	<b>\$ 2,187,010</b>	<b>\$ 2,633,798</b>	<b>\$ 21,649,585</b>





# City of Sisters Budget FY 2021/22

## General Fund

### GENERAL FUND OVERVIEW:

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

### FUND RESOURCES

Major General Fund resources include property taxes, planning and inspection fees, state-shared revenue sources, and transient room (lodging) 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. The detail of General Fund resources is below. As each department is address in the following pages, the revenue assigned each respective department (if applicable) is indicated.

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 12,857	\$ 27,442	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-4-00-301	INTEREST EARNED	42,780	39,977	24,000	12,000	12,000	12,000
01-4-00-302	CURRENT TAXES	1,077,441	1,145,255	1,150,000	1,275,000	1,275,000	1,275,000
01-4-00-303	TRANSIENT ROOM TAX	648,398	616,987	432,000	750,000	750,000	750,000
01-4-00-304	LIQUOR TAX	43,884	51,628	56,119	56,622	56,622	56,622
01-4-00-305	CIGARETTE TAX	3,018	2,801	3,204	2,325	2,325	2,325
01-4-00-309	WATER INTERNAL SERVICES	10,400	9,854	10,071	10,222	10,222	10,222
01-4-00-310	LICENSE FEES	67,251	80,187	32,000	65,000	65,000	65,000
01-4-00-311	CURRENT PLANNING FEES	82,808	86,581	60,000	65,000	65,000	65,000
01-4-00-312	PARK USERS FEE	238,923	198,548	173,687	250,000	250,000	250,000
01-4-00-313	BUILDING INSPECTION FEES	-	-	-	-	-	-
01-4-00-314	PUBLIC WORKS FEES	2,577	1,133	500	500	500	500
01-4-00-315	ELECTRICAL INSPECTION FEES	-	-	-	-	-	-
01-4-00-317	EVENT FEES	9,268	10,277	5,500	7,000	7,000	7,000
01-4-00-319	ADVANCED PLANNING FEE	67,107	89,094	55,000	85,000	85,000	85,000
01-4-00-321	CONSTRUCTION EXCISE TAX	-	-	-	-	-	-
01-4-00-338	JUSTICE COURT	1,010	1,560	1,300	1,000	1,000	1,000
01-4-00-340	CELL TOWERS	82,295	87,963	88,500	91,500	91,500	91,500
01-4-00-342	SALE OF ASSETS	8,503	-	-	-	-	-
01-4-00-350	STATE REVENUE SHARING	34,908	39,463	44,000	47,449	47,449	47,449
01-4-00-354	PROPERTY RENTAL	9,000	9,000	9,000	9,000	9,000	9,000
01-4-00-360	MISCELLANEOUS	(910)	11,266	-	250,000	250,000	250,000
01-4-00-362	REFUNDS/REIMBURSEMENTS	11,489	34,326	34,500	9,500	9,500	9,500
01-4-00-363	CMA ADMIN FEE	7,761	6,599	7,500	7,500	7,500	7,500
01-4-00-379	SEWER INTERNAL SVCS	9,600	9,854	10,071	10,222	10,222	10,222
01-4-00-380	STREET INTERNAL SVCS	9,600	9,854	10,071	10,222	10,222	10,222
01-4-00-381	LOAN PROCEEDS FROM URA	-	-	-	150,000	150,000	150,000
01-4-00-382	URA INTERNAL SVCS	-	6,702	15,000	15,000	15,000	15,000
<b>REVENUE SUBTOTAL</b>		<b>2,479,968</b>	<b>2,576,351</b>	<b>2,237,022</b>	<b>3,195,062</b>	<b>3,195,062</b>	<b>3,195,062</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
01-4-00-609	CITY MANAGED ACCOUNTS	10,666	6,575	10,500	10,500	10,500	10,500
01-4-00-640	STATE GRANTS	38,501	76,637	113,645	28,832	28,832	28,832
01-4-00-665	OTHER GRANTS	105,006	35,000	35,000	90,000	90,000	90,000
01-4-00-667	SCED FUND RAISING	-	3,800	10,000	13,000	13,000	13,000
01-4-00-670	DLCD GRANT	-	1,000	35,000	35,000	35,000	35,000
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>154,173</b>	<b>123,012</b>	<b>204,145</b>	<b>177,332</b>	<b>177,332</b>	<b>177,332</b>
<b>TOTAL REVENUE</b>		<b>2,634,141</b>	<b>2,699,363</b>	<b>2,441,167</b>	<b>3,372,394</b>	<b>3,372,394</b>	<b>3,372,394</b>



## City of Sisters Budget FY 2021/22

### General Fund

**DEPARTMENT NAME:** General Fund – Council-Manager

**RESPONSIBLE MANAGER(S):** Cory Misley, City Manager

**DESCRIPTION:** 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 City Council to identify major issues affecting the community and policy development to address those issues. The City Manager provides the City Council with information on future operational needs, policy matters, and regulatory requirements.

The City Management Team, comprised of the Public Works Director, Community Development Director, Finance Director, and City Recorder, are overseen by the City Manager. They work collaboratively to advance Council policy initiatives and projects. The City Manager and City Recorder & Assistant to the City Manager are the core team for accomplishing the work plan for this department, as well as supporting work across all aspects of the City.

#### **Review of FY 2020/21 Department Work Plan:**

Objectives that were accomplished include:

- Continue to support the Vision Implementation Team and partner collaboration (\*Council Goal)
- Lead by example on accomplishing Vision projects (\*Council Goal)
- Budget for and encourage professional development opportunities for staff
- Hire a one-year Resource Assistance for Rural Environments (RARE) Program AmeriCorps member
- Strengthen the partnership between City, SCED, and Chamber of Commerce
- Leverage communication tools to strengthen outreach and community engagement (Facebook, website, utility bills, etc.)
- Hold a State of the City
- Coordinate celebration of the 75<sup>th</sup> anniversary of the City of Sisters
- Update public records policy

Objectives that are still being considered:

- Prioritize policy and regulation that need updates and refinements

Objectives reviewed and determined would not be moved forward include: N/A

#### **Objectives for FY 2021/22 Department Work Plan:**

- Conduct a complete City Charter review and update built on a broad community engagement emphasizing diversity, equity, and inclusion (\*Council Goal)
- Continue to support the Vision Implementation Team and collaboration between public partners to achieve key strategies (\*Council Goal)
- Increase partnerships with County, State, and Federal governments regarding natural disaster preparedness (\*Council Goal)



# City of Sisters Budget FY 2021/22

## General Fund

- Coordinate City's continued response to COVID-19 pandemic
- Coordinate celebration of the 75<sup>th</sup> anniversary of the City of Sisters
- Continue to support the Sisters Country Vision through the Vision Implementation Team (VIT) and City Lead Strategies
- Prioritize policy and regulation that need updates and refinements
- Hold a State of the City

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>COUNCIL-MANAGER</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	79,554	96,372	82,135	87,058	87,058	87,058
PAYROLL TAXES, INSURANCE, AND BENEFITS	34,778	49,443	44,657	49,004	49,004	49,004
<b>TOTAL PERSONNEL SERVICES</b>	<b>114,332</b>	<b>145,815</b>	<b>126,792</b>	<b>136,062</b>	<b>136,062</b>	<b>136,062</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-01-700 MAYOR & COUNCIL	2,632	1,587	5,500	5,500	5,500	5,500
01-5-01-704 RECRUITMENT	2,268	-	-	-	-	-
01-5-01-705 ADVERTISING	600	3,948	2,000	3,000	3,000	3,000
01-5-01-710 COMPUTER SOFTWARE MAINT	-	356	-	100	100	100
01-5-01-714 OFFICE SUPPLIES	1,361	1,474	1,500	1,500	1,500	1,500
01-5-01-715 POSTAGE	124	136	150	150	150	150
01-5-01-716 RECORDING FEES	500	2,223	2,000	2,000	2,000	2,000
01-5-01-717 OFFICE EQUIPMENT	1,273	-	250	250	250	250
01-5-01-721 COPIER/PRINTER	4,013	3,504	3,800	3,800	3,800	3,800
01-5-01-726 CONTRACTED SERVICES	11,112	32,778	55,000	65,350	65,350	65,350
01-5-01-727 PERMITS & FEES	464	447	500	500	500	500
01-5-01-733 DUES & SUBSCRIPTIONS	4,961	17,718	11,000	11,000	11,000	11,000
01-5-01-735 TELEPHONE	431	726	500	500	500	500
01-5-01-736 CELLULAR PHONES	250	320	720	720	720	720
01-5-01-740 EDUCATION	1,295	795	2,500	2,500	2,500	2,500
01-5-01-741 ELECTIONS	-	-	1,000	1,000	1,000	1,000
01-5-01-755 GAS/OIL	-	-	300	300	300	300
01-5-01-777 LEGAL FEES	57,427	66,777	85,000	67,500	67,500	67,500
01-5-01-783 PUBLIC OUTREACH	28,725	4,560	25,000	18,000	18,000	18,000
01-5-01-789 MILEAGE/TRAVEL REIMBURSEMENT	457	689	1,000	1,000	1,000	1,000
01-5-01-791 ECONOMIC DEVELOPMENT	-	-	-	-	-	-
01-5-01-792 COMMUNITY SERVICES GRANT	-	-	40,000	20,000	20,000	20,000
01-5-01-793 MEETINGS/WORKSHOPS	1,522	1,820	2,500	2,500	2,500	2,500
01-5-01-794 STATE GRANTS	-	-	-	-	-	-
01-5-01-795 LOAN TO URBAN RENEWAL AGENCY	-	-	-	200,000	200,000	200,000
01-5-01-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-01-797 AFFORDABLE HOUSING PROGRAM	-	-	20,479	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>119,415</b>	<b>139,858</b>	<b>260,699</b>	<b>407,170</b>	<b>407,170</b>	<b>407,170</b>
<b>TOTAL COUNCIL-MANAGER</b>	<b>233,747</b>	<b>285,673</b>	<b>387,491</b>	<b>543,232</b>	<b>543,232</b>	<b>543,232</b>



## City of Sisters Budget FY 2021/22

### General Fund

**DEPARTMENT NAME:** General Fund – Finance

**RESPONSIBLE MANAGER(S):** Joseph O'Neill, Finance Director

**DESCRIPTION:** Finance and Administration Department is responsible for the financial activity of the City including (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.

The remote work environment of the last fiscal year allowed our department to assess the agility of our systems and workflow. One of the constraints during this evaluation was our accounting systems which, in its current configuration, does not lend itself well to the remote work environment. Transitioning from an in-house server to a remote server will allow staff to use our accounting systems in a more efficient and agile manner.

The City of Sisters actively participated in the Coronavirus Aid Relief Economic Security (CARES) Act Grant opportunity with the State of Oregon. The purpose of the CARES Act Grant program for local governments was reimburse costs incurred due to financial impacts of the COVID-19 pandemic. Eligible costs available for reimbursement included qualifying payroll costs, legal fees, personal protective equipment and additional technologies to enable a remote work environment.

The State of Oregon set a maximum allowable reimbursement for each locality based on population and the City's maximum reimbursement was set at \$105,945.78. The reimbursement submittal began in June 2020 and concluded in August of 2020. The City applied for and received is full allotment of CARES Act funds.

Other objectives for FY 2021/22 include programs and practices learned from the unique circumstances of the last fiscal year such as maximizing the City's low income program, utility policy evaluation, and Creekside campground management, to name a few.

#### **Review of FY 2020/21 Department Work Plan:**

Objectives that were accomplished include:

- Conducted cyber security assessment
- Performed Short Term Rental and Lodging Tax audit
- Evaluated and procured ergonomic workspace tools
- Created and utilized long range financial model for strategic opportunities
- Expanded utilization of employee assistance program tools
- Conducted utility rate evaluation

#### **Objectives for FY 2021/22 Department Work Plan:**

- Transition accounting system, Incode, to a cloud based network (\*Council Goal)
- Evaluate Low Income Utility program
- Explore online payment options for renewal payments such as business licenses and room (lodging) tax
- Conduct cybersecurity protection campaigns
- Evaluate Utility policies



# City of Sisters Budget FY 2021/22

## General Fund

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>FINANCE AND ADMINISTRATION</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	76,352	80,821	70,853	64,761	64,761	64,761
PAYROLL TAXES, INSURANCE AND BENEFITS	47,251	53,734	46,130	44,185	44,185	44,185
<b>TOTAL PERSONNEL SERVICES</b>	<b>123,603</b>	<b>134,555</b>	<b>116,983</b>	<b>108,946</b>	<b>108,946</b>	<b>108,946</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-02-704 RECRUITMENT	-	-	-	-	-	-
01-5-02-705 ADVERTISING	485	951	800	800	800	800
01-5-02-706 AUDIT FEES	14,303	3,764	13,000	13,000	13,000	13,000
01-5-02-707 EMPLOYEE RECOGNITION	850	-	500	500	500	500
01-5-02-708 CITY-WIDE TRAINING	-	-	2,200	2,200	2,200	2,200
01-5-02-709 WELLNESS & RISK MGT PROGS.	2,132	395	2,000	2,000	2,000	2,000
01-5-02-710 COMPUTER SOFTWARE MAINT	3,202	2,158	5,512	16,012	16,012	16,012
01-5-02-714 OFFICE SUPPLIES	1,482	1,452	1,700	2,500	2,500	2,500
01-5-02-715 POSTAGE	1,440	1,676	1,900	1,900	1,900	1,900
01-5-02-717 OFFICE EQUIPMENT	189	-	9,800	9,800	9,800	9,800
01-5-02-721 COPIER/PRINTER	3,165	2,851	2,800	2,800	2,800	2,800
01-5-02-726 CONTRACTED SERVICES	6,192	9,302	30,500	12,000	12,000	12,000
01-5-02-727 PERMITS & FEES	2,163	2,858	1,800	1,800	1,800	1,800
01-5-02-733 DUES & SUBSCRIPTIONS	315	682	300	300	300	300
01-5-02-735 TELEPHONE	544	645	600	600	600	600
01-5-02-740 EDUCATION	809	297	1,200	1,200	1,200	1,200
01-5-02-763 PROPERTY TAXES	6,136	6,340	6,300	6,800	6,800	6,800
01-5-02-766 INS:COMP/LIAB/UMB	22,306	22,814	25,000	29,000	29,000	29,000
01-5-02-767 LGIP SERVICE FEE	43	-	50	50	50	50
01-5-02-777 LEGAL FEES	683	433	4,500	2,200	2,200	2,200
01-5-02-780 CREDIT CARD FEE	-	-	-	-	-	-
01-5-02-789 MILEAGE/TRAVEL REIMBURSEMENT	161	-	-	-	-	-
01-5-02-790 MISCELLANEOUS	-	-	200	200	200	200
01-5-02-793 MEETINGS/WORKSHOPS	204	-	500	500	500	500
01-5-02-797 CITY MANAGED ACCOUNTS	-	-	10,500	10,500	10,500	10,500
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>66,804</b>	<b>56,618</b>	<b>121,662</b>	<b>116,662</b>	<b>116,662</b>	<b>116,662</b>
<b>CAPITAL OUTLAY</b>						
01-5-02-906 CAPITAL OUTLAY	7,386	14,787	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,386</b>	<b>14,787</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCE AND ADMINISTRATION</b>	<b>197,793</b>	<b>205,960</b>	<b>238,645</b>	<b>225,608</b>	<b>225,608</b>	<b>225,608</b>

### IT CAPITAL IMPROVEMENT PLAN

	Location	21-22	22-23	23-24	24+
City Hall Workstation Upgrades	City Hall	6,500	6,500	6,500	6,500
<b>TOTAL IT CAPITAL IMPROVEMENT PLAN</b>		<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>



## City of Sisters Budget FY 2021/22

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### General Fund

**DEPARTMENT NAME:** General Fund – Maintenance

**RESPONSIBLE MANAGER(S):** Paul Bertagna, Public Works Director

**DESCRIPTION:** Maintenance Department is responsible for providing vehicle and building maintenance to City facilities and vehicles.

**Review of FY 2020/21 Department Work Plan:**

Objectives that were accomplished include:

- Procured fleet vehicles per the City's capital replacement schedule

**Objectives for FY 2021/22 Department Work Plan**

- Design and Construct Car Charging stations at City Hall (\*Council Goal)
- Develop a new operating agreement with Republic Services and County for the Recycle Center operations
- Complete all truck and equipment procurement per the City's capital replacement schedule
- Develop an Energy Management Plan for the Public Works Headquarters and Shop facilities (\*Council Goal)
- Re-stain all City Hall exterior wood accents





# City of Sisters Budget FY 2021/22

## General Fund

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>MAINTENANCE</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	45,885	43,007	46,615	48,369	48,369	48,369
PAYROLL TAXES, INSURANCE AND BENEFITS	28,833	25,909	34,139	35,902	35,902	35,902
<b>TOTAL PERSONNEL SERVICES</b>	<b>74,718</b>	<b>68,916</b>	<b>80,754</b>	<b>84,271</b>	<b>84,271</b>	<b>84,271</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-03-710 COMPUTER SOFTWARE MAINT	86	-	-	-	-	-
01-5-03-717 OFFICE EQUIPMENT	-	-	-	-	-	-
01-5-03-721 COPIER/PRINTER	134	33	200	200	200	200
01-5-03-726 CONTRACTED SERVICES	7,152	6,208	7,500	10,000	10,000	10,000
01-5-03-727 PERMITS & FEES	-	65	-	-	-	-
01-5-03-733 DUES & SUBSCRIPTIONS	-	-	-	-	-	-
01-5-03-735 TELEPHONE	2,286	2,359	2,350	2,350	2,350	2,350
01-5-03-736 CELLULAR PHONES	402	323	400	400	400	400
01-5-03-740 EDUCATION	388	23	100	300	300	300
01-5-03-743 ELECTRICITY	22,618	22,189	23,500	24,000	24,000	24,000
01-5-03-746 SMALL TOOLS & EQUIPMENT	1,253	394	2,000	2,500	2,500	2,500
01-5-03-755 GAS/OIL	2,024	2,257	2,500	2,500	2,500	2,500
01-5-03-771 MEDICAL TESTING & SERVICES	23	47	200	200	200	200
01-5-03-781 CHAMBER BLDG MAINTENANCE	-	-	1,000	1,000	1,000	1,000
01-5-03-782 UNIFORMS	469	465	750	750	750	750
01-5-03-784 MAINTENANCE RECYCLE CENTER	727	2,229	1,000	1,000	1,000	1,000
01-5-03-785 MAINTENANCE CITY HALL	7,795	6,051	6,000	6,000	6,000	6,000
01-5-03-786 MAINTENANCE CITY SHOP	4,940	522	3,000	3,500	3,500	3,500
01-5-03-788 PWHQ MAINTENANCE	685	3,130	3,500	3,500	3,500	3,500
01-5-03-793 MEETINGS/WORKSHOPS	81	25	100	100	100	100
01-5-03-795 SUPPLIES	719	836	1,000	1,000	1,000	1,000
01-5-03-796 VEHICLE MAINTENANCE	1,691	3,152	2,000	3,000	3,000	3,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>53,523</b>	<b>50,308</b>	<b>57,100</b>	<b>62,300</b>	<b>62,300</b>	<b>62,300</b>
<b>CAPITAL OUTLAY</b>						
01-5-03-906 CAPITAL OUTLAY	51,644	-	3,750	19,750	19,750	19,750
<b>TOTAL CAPITAL OUTLAY</b>	<b>51,644</b>	<b>-</b>	<b>3,750</b>	<b>19,750</b>	<b>19,750</b>	<b>19,750</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>179,885</b>	<b>119,224</b>	<b>141,604</b>	<b>166,321</b>	<b>166,321</b>	<b>166,321</b>



## City of Sisters Budget FY 2021/22

### General Fund

**DEPARTMENT NAME:** General Fund – Tourism

**RESPONSIBLE MANAGER(S):** Cory Misley, City Manager

**DESCRIPTION:** Last year, the creation of a Tourism Department was part of the visual re-organization of the General Fund for tracking purposes. The City collects Transient Room (Lodging) Tax (TLT) from overnight accommodations within the City at 8.99%. A large proportion (approximately 67%) of these revenues are unrestricted and can be used for any purpose by the City. Those funds are critical to supporting City services through the General Fund including Parks, Law Enforcement, and Community Development. The remaining portion (approximately 33%) are restricted by Oregon Revised Statute (ORS) to be used for tourism promotion and/or tourism facilities. A portion of the unrestricted revenues are allocated by ordinance to support affordable housing.

This FY 2021/22 budget includes a return to normal levels of TLT revenues prior to the COVID-19 pandemic. Last FY the City budgeted very conservatively given the onset of the COVID-19 projections. Those projections were significantly exceeded as we saw many visitors throughout the year in Sisters. Tourism promotion services were provided by the Sisters Area Chamber of Commerce through a one-year contract at 33% (all restricted funds) of total TLT. This approved budget allocates \$200,000 of the restricted TLT to go directly to the Chamber for promotion services. The remainder of the restricted funds are allocated to support the destination management framework consulting contract and the new Parks Planning and Public Events position.

#### **Review of FY 2020/21 Department Work Plan:**

Objectives that were accomplished include:

- Coordinate Celebration of the 75<sup>th</sup> anniversary of the City of Sisters incorporation
- Strengthen the partnership between City, SCED, and Chamber of Commerce

Objectives that are still being considered:

- Develop a strategic plan regarding tourism with key community partners to guide the management of TRT (\*Council Goal)
- Participate in a visitor survey to generate research for tourism and leads for economic development

Objectives reviewed and determined would not be moved forward include:

- Explore details of creating a Makers District and potential designation (\*Council Goal)

#### **Objectives for FY 2021/22 Department Work Plan:**

- Review the collection, distribution, and transparency of Transient Lodging Tax funds (\*Council Goal)
- Explore and invest in ways to grow shoulder and winter season visitation (\*Council Goal)
- Continue to support and expand the partnership between Sisters Country Economic Development, Chamber, and City (\*Council Goal)
- Create a destination management framework to guide the future investments, partnerships, and decisions for enhancing Sisters as a top choice among tourists year-round.
- Hire Parks Planning and Public Events Coordinator who will also serve as the City's point-person for tourism related activities and promotion



# City of Sisters Budget FY 2021/22

## General Fund

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>TOURISM</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-303	TRANSIENT ROOM TAX - RESTRICTED	240,390	228,745	160,162	278,059	278,059	278,059
<b>TOTAL REVENUE</b>		<b>240,390</b>	<b>228,745</b>	<b>160,162</b>	<b>278,059</b>	<b>278,059</b>	<b>278,059</b>
GENERAL FUND SUBSIDY IN (+)/OUT (-)		9,610	21,255	93,496	(18,655)	(18,655)	(18,655)
<b>TOTAL TOURISM RESOURCES</b>		<b>250,000</b>	<b>250,000</b>	<b>253,658</b>	<b>259,404</b>	<b>259,404</b>	<b>259,404</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		-	-	26,789	16,029	16,029	16,029
PAYROLL TAXES, INSURANCE, AND BENEFITS		-	-	16,707	13,375	13,375	13,375
<b>TOTAL PERSONNEL SERVICES</b>		<b>-</b>	<b>-</b>	<b>43,496</b>	<b>29,404</b>	<b>29,404</b>	<b>29,404</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-04-726	CONTRACTED SERVICES	-	-	50,000	30,000	30,000	30,000
01-5-04-790	CHAMBER OF COMMERCE	250,000	250,000	160,162	200,000	200,000	200,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>250,000</b>	<b>250,000</b>	<b>210,162</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>
<b>TOTAL TOURISM EXPENDITURES</b>		<b>250,000</b>	<b>250,000</b>	<b>253,658</b>	<b>259,404</b>	<b>259,404</b>	<b>259,404</b>



**DEPARTMENT NAME:** General Fund – Parks

**RESPONSIBLE MANAGER(S):** Paul Bertagna, Public Works Director

**DESCRIPTION:** The Parks Department provides for the planning, project development, and delivery, construction, and maintenance of all City parks and facilities. The future development of park facilities is guided by the City's Parks Master Plan adopted in 2011 and updated in 2016. The City is not responsible for recreational programming provided by the Sisters Park and Recreation District (SPRD). SPRD, in turn, does not own any park facilities. There has always been a partnership between the City and SPRD but elevating parks and recreation for the community will require additional coordination and strategic planning jointly by both organizations. Building upon the Comprehensive Plan update, the City intends to fully update its Park Master Plan this FY.

The City's Creekside Campground is the most significant General Fund revenue source for the Parks Department. Due to the COVID-19 pandemic, the Campground did not recognize the historical growth in revenue, but revenues were higher than anticipated in the FY 2020/21 budget. The pandemic delayed the hiring of a new position to support this Department largely due to the significant decrease in public event permit processing. Staff recommends filling this new position this FY and half of the salaries and wages for the new position are allocated to this Department. This position will be a key connector between City Departments – Public Works, Community Development, Finance, and Administration – while also serving as the point-person with SPRD, Chamber, and other partners such as the Sisters Trail Alliance and Age Friendly Sisters Country.

### Review of FY 2020/21 Department Work Plan:

Objectives that were accomplished include:

- Completed the design and construction of the ADA upgrades to Creekside Pedestrian Bridge
- Completed electrical and irrigation improvements at Village Green Park
- Constructed landscaping/path improvements at Creekside Park and Campground
- Updated Urban Renewal Agency Park/Open Space Project List
- Developed a Master Plan for the City-owned Lazy-Z property

Objectives that are still being considered:

- Facilitate the partnership on the Forest Service property Open Space Parcel (\*Council Goal)
- Move forward on the acquisition of the East Portal (\*Council Goal)
- Assist Upper Deschutes Watershed Council with the Creekside Restoration Project Implementation
- Heated Sidewalks at Fir St. Park
- East Portal Master Plan

Objectives reviewed and determined would not be moved forward include:

- Installing Heated Sidewalks at Barclay Park

### Objectives for FY 2021/22 Department Work Plan:

- Update the City's Parks Master Plan (\*Council Goal)
- Update the 10-year Capital Improvement Plan (\*Council Goal)



## City of Sisters Budget FY 2021/22

### General Fund

- Construct the Creekside Bridge Viewing Bump-outs
- Construct the Landscape improvements at the ADA bridge ramp project
- Construct new Maintenance building at Creekside Campground
- Rehab Barclay Park exterior woodwork
- Rehab Barclay Park landscape north of the restroom
- Evaluate/Bid/Construct shade structure at Fir St. Park
- Install speed humps at Creekside Campground
- East Portal Master Plan (Mobility Hub)
- Identify/implement new locations and installations for art in parks



# City of Sisters Budget FY 2021/22

## General Fund

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>PARKS</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-312 PARK USERS FEE	238,923	198,548	173,687	250,000	250,000	250,000
01-4-00-317 EVENT FEES	9,268	10,277	5,500	7,000	7,000	7,000
01-4-00-640 STATE GRANTS			84,813	-	-	-
<b>TOTAL REVENUE</b>	<b>248,191</b>	<b>208,825</b>	<b>264,000</b>	<b>257,000</b>	<b>257,000</b>	<b>257,000</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>158,777</b>	<b>230,025</b>	<b>209,586</b>	<b>174,817</b>	<b>174,817</b>	<b>174,817</b>
<b>TOTAL PARKS RESOURCES</b>	<b>406,968</b>	<b>438,850</b>	<b>473,586</b>	<b>431,817</b>	<b>431,817</b>	<b>431,817</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	103,361	102,484	138,687	154,044	154,044	154,044
PAYROLL TAXES, INSURANCE, AND BENEFITS	53,679	56,079	88,249	97,773	97,773	97,773
<b>TOTAL PERSONNEL SERVICES</b>	<b>157,040</b>	<b>158,563</b>	<b>226,936</b>	<b>251,817</b>	<b>251,817</b>	<b>251,817</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-05-704 RECRUITMENT	87	122	-	-	-	-
01-5-05-705 ADVERTISING	-	146	-	-	-	-
01-5-05-710 COMPUTER SOFTWARE MAINT	86	45	1,500	1,500	1,500	1,500
01-5-05-714 OFFICE SUPPLIES	839	819	1,200	1,200	1,200	1,200
01-5-05-715 POSTAGE	2	-	-	-	-	-
01-5-05-717 OFFICE EQUIPMENT	-	-	100	100	100	100
01-5-05-718 LEASES	1,300	100	1,400	-	-	-
01-5-05-721 COPIER/PRINTER	846	607	1,000	1,000	1,000	1,000
01-5-05-726 CONTRACTED SERVICES	43,728	50,317	42,000	45,000	45,000	45,000
01-5-05-727 PERMITS & FEES	442	5	300	300	300	300
01-5-05-731 SPECIAL EVENTS	42	-	500	-	-	-
01-5-05-733 DUES & SUBSCRIPTIONS	9,075	7,159	6,750	6,750	6,750	6,750
01-5-05-735 TELEPHONE	1,067	1,262	1,200	1,200	1,200	1,200
01-5-05-736 CELLULAR PHONES	1,455	1,077	1,200	1,200	1,200	1,200
01-5-05-740 EDUCATION	447	156	200	200	200	200
01-5-05-743 ELECTRICITY	15,989	16,955	25,000	20,000	20,000	20,000
01-5-05-746 SMALL TOOLS & EQUIPMENT	2,915	881	3,500	3,500	3,500	3,500
01-5-05-755 GAS/OIL	2,380	1,568	2,500	3,000	3,000	3,000
01-5-05-771 MEDICAL TESTING & SERVICES	35	47	300	300	300	300
01-5-05-780 CREDIT CARD FEE	9,886	11,192	9,800	9,800	9,800	9,800
01-5-05-782 UNIFORMS	531	532	1,000	1,000	1,000	1,000
01-5-05-786 PARK MAINTENANCE	16,913	20,300	20,000	20,000	20,000	20,000
01-5-05-793 MEETINGS/WORKSHOPS	124	37	200	200	200	200
01-5-05-795 SUPPLIES	14,179	15,782	15,000	15,000	15,000	15,000
01-5-05-796 VEHICLE MAINTENANCE	5,059	4,227	4,000	4,000	4,000	4,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>127,477</b>	<b>133,336</b>	<b>138,650</b>	<b>135,250</b>	<b>135,250</b>	<b>135,250</b>
<b>CAPITAL OUTLAY</b>						
01-5-05-906 CAPITAL OUTLAY	122,451	146,951	108,000	44,750	44,750	44,750
<b>TOTAL CAPITAL OUTLAY</b>	<b>122,451</b>	<b>146,951</b>	<b>108,000</b>	<b>44,750</b>	<b>44,750</b>	<b>44,750</b>
<b>TOTAL PARKS EXPENDITURES</b>	<b>406,968</b>	<b>438,850</b>	<b>473,586</b>	<b>431,817</b>	<b>431,817</b>	<b>431,817</b>





## City of Sisters Budget FY 2021/22

### General Fund

**DEPARTMENT NAME:** General Fund – Law Enforcement

**RESPONSIBLE MANAGER(S):** Cory Misley, City Manager

**DESCRIPTION:** The creation of a Law Enforcement Department last FY was part of the visual re-organization of the General Fund for tracking purposes. Last FY was also the first year of the new Intergovernmental Agreements (IGA) with Deschutes County Sheriff's Office (DCSO). Much of the Law Enforcement Department Description in the budget book last year overviewed the history, research and considerations, and ultimately the new IGA developed that began July 1<sup>st</sup>, 2020.

Over two years ago, the City began doing research and engaged DCSO in preliminary conversations around re-structuring law enforcement service through a new IGA. Over two years ago, City Council prioritized Public Safety and Evaluating Law Enforcement Options as a FY 2019/20 Goal. In August/September 2019, the City conducted a public safety survey to reach residents and business owners within the City to gather direct data regarding feelings on public safety and levels of law enforcement.

The combination of the high costs of re-establishing a new police department, the public safety survey results, and the willingness of DCSO to re-structure the law enforcement services through a new IGA led the City to focus on getting enhanced and increased services in a cost-effective manner through continued partnership with DCSO. Furthermore, the City invested in the largest threat identified through the survey with a Traffic Safety Audit last FY and in this FY is prioritizing additional investment for key projects to mitigate identified risk areas.

Last year, we identified that it would be critical in this first year of the new IGA and arrangement that the City and DCSO work closely together to implement the new terms and conditions. Overall, the implementation has gone very well accomplishing all the major goals the City set out to do. Lieutenant Chad Davis oversees the City of Sisters Unit including three deputies. The level of professionalism coupled with personified, community policing has been welcomed by the community. All parties look forward to advancing and strengthening this partnership even further in the coming years.

#### **Review of FY 2020/21 Department Work Plan:**

Objectives that were accomplished include:

- Monitor first-year of new law enforcement contract with DCSO and create first strategic plan (\*Council Goal)

Objectives that are still being considered: N/A

Objectives reviewed and determined would not be moved forward include:

- Hold first Sisters-specific National Night-Out event (\*Did not occur due to COVID-19)

#### **Objectives for FY 2021/22 Department Work Plan:**

- Actively participate in and monitor the first year of the strategic plan
- Conduct follow-up public safety survey from 2019
- Hold first Sisters-specific National Night-Out event



# City of Sisters Budget FY 2021/22

## General Fund

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>POLICE</b>							
<b>MATERIALS &amp; SERVICES</b>							
01-5-06-783	DCSD - POLICING SERVICES - FIXED	588,316	611,849	661,200	687,648	687,648	687,648
	DCSD - POLICING SERVICES - VARIABLE	-	-	65,000	65,000	65,000	65,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>588,316</b>	<b>611,849</b>	<b>726,200</b>	<b>752,648</b>	<b>752,648</b>	<b>752,648</b>
<b>TOTAL POLICE</b>		<b>588,316</b>	<b>611,849</b>	<b>726,200</b>	<b>752,648</b>	<b>752,648</b>	<b>752,648</b>



**DEPARTMENT NAME:** General Fund – Community Development

**RESPONSIBLE MANAGER(S):** Scott Woodford, Community Development Director

**DESCRIPTION:** The Community Development Department (CDD) has a staff of three full-time employees (Director, Principal Planner and Planning Technician II) and provides a variety of growth management services to the community, including current and long-range planning activities. Current planning includes review of land use applications to ensure that proposed building and development projects meet the City's Development Code and the Comprehensive Plan. Through an agreement between the City and Deschutes County, the County Building Safety Division provides building permit review services for Sisters, which includes plan review and inspection services for mechanical, electrical, structural, and related permits.

The department also undertakes long-range planning projects, such as updating the Comprehensive Plan, applying for, and administering grants, assisting with economic development efforts as well as providing code enforcement services of the Municipal Code for nuisance abatement. CDD provides management of the Planning Commission and planning support to the City Parks Advisory Board (CPAB). CDD continually strives to improve Development Code administration and improve efficiencies in review processes for building construction and land use development.

Proposed for the FY 2021/22, the CDD includes funds for a consultant to assist the City with follow up tasks to the adoption of the Sisters Comprehensive Plan Update. Included is consideration and adoption of Efficiency Measures, promoting more efficient use of land to accommodate needed housing within the existing City boundaries, while paying special attention to preservation of community character and, following that and if determined necessary, preparation of an Urban Growth Boundary (UGB) Amendment to increase the size of the Sisters UGB based on recommendations from the Sisters Comprehensive Plan update. Finally, an update of the City's Housing Plan, which will be aided by a housing consultant. To support day-to-day operations the hiring of an assistant/associate planner is included in this budget on a limited duration of two-years.

Additionally, the City is approved to receive \$10,000 in state historical grant funds, as a pass through from Deschutes County, to fund historic preservation awareness in Sisters. This funding will primarily fund GIS services to create an ArcGIS story map and fund outreach and education. These projects are funded through the CDD Contracted Services line item. Staff will seek additional grant funds through DLCD and other agencies to help support and augment consultant work.

### **Review of FY 2020/21 Department Work Plan:**

Objectives that were accomplished include:

- Complete a Comprehensive Plan update (\*Council Goal)
- Support and administer Department of Land Conversation and Development (DLCD) Grant for updates to Comprehensive Plan Goals 9, 10, and 14.
- Continue to improve nuisance code enforcement program
- Continue development code text amendments as necessary



Objectives that are still being considered:

- Update the Housing Plan (\*Council Goal)
- Implement defensible space community education and enforcement with Fire District

Objectives reviewed and determined would not be moved forward include:

- Explore details of creating a Makers District and potential designation (\*Council Goal)

**Objectives for FY 2021/22 Department Work Plan:**

- Consider and Adopt Efficiency Measures to allow for increased infill development within the existing city boundaries.
- Update the Housing Plan (\*Council Goal)
- Update outdoor lighting code to Dark Sky standards and commence program to eliminate non-conforming lighting in the community (\*Council Goal)
- Continue to improve nuisance Code Enforcement Program
- Increase awareness of Sisters historic resources through creation of a story map and other outreach efforts funded by a grant from the State Historic Preservation Office.
- Implement Wildfire mitigation strategies, including code amendments to require wildfire mitigation plans and fire-resistant landscaping requirements, defensible space, and community education and enforcement with Fire District
- Continue Development Code text amendments as necessary, including regulation of tree removal.
- Reserve funds for preparation of future Urban Growth Boundary Amendment



# City of Sisters Budget FY 2021/22

## General Fund

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>COMMUNITY DEVELOPMENT</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-311 CURRENT PLANNING FEES	82,808	86,581	60,000	65,000	65,000	65,000
01-4-00-319 ADVANCED PLANNING FEE	67,107	89,094	55,000	85,000	85,000	85,000
01-4-00-640 STATE GRANTS	-	-	28,832	28,832	28,832	28,832
01-4-00-665 OTHER GRANTS	-	-	-	10,000	10,000	10,000
01-4-00-670 DLCD GRANT	-	1,000	35,000	35,000	35,000	35,000
<b>TOTAL REVENUE</b>	<b>149,915</b>	<b>176,675</b>	<b>178,832</b>	<b>223,832</b>	<b>223,832</b>	<b>223,832</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>210,958</b>	<b>210,323</b>	<b>379,239</b>	<b>528,109</b>	<b>528,109</b>	<b>528,109</b>
<b>TOTAL COMMUNITY DEVELOPMENT RESOURCES</b>	<b>360,873</b>	<b>386,998</b>	<b>558,071</b>	<b>751,941</b>	<b>751,941</b>	<b>751,941</b>
<b>EXPENDITURES</b>						
<b>GRANTS &amp; PASS THROUGH</b>						
01-5-07-300 BUILDING INSPECTIONS	620	-	-	-	-	-
01-5-07-301 ELECTRICAL INSPECTION	-	-	-	-	-	-
01-5-07-302 STATE BUILDING FEES	11	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	211,819	221,797	222,683	268,577	268,577	268,577
PAYROLL TAXES, INSURANCE, AND BENEFITS	91,792	105,772	100,356	135,332	135,332	135,332
<b>TOTAL PERSONNEL SERVICES</b>	<b>303,611</b>	<b>327,569</b>	<b>323,039</b>	<b>403,909</b>	<b>403,909</b>	<b>403,909</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-07-704 RECRUITMENT	-	70	0	-	-	-
01-5-07-705 ADVERTISING	1,717	4,439	2,500	2,500	2,500	2,500
01-5-07-710 COMPUTER SOFTWARE MAINT	-	-	150	150	150	150
01-5-07-714 OFFICE SUPPLIES	2,614	2,966	2,500	2,500	2,500	2,500
01-5-07-715 POSTAGE	908	1,074	1,000	1,000	1,000	1,000
01-5-07-716 RECORDING FEES	-	(261)	-	1,500	1,500	1,500
01-5-07-717 OFFICE EQUIPMENT	1,696	-	1,500	1,500	1,500	1,500
01-5-07-721 COPIER/PRINTER	4,590	3,260	2,900	2,900	2,900	2,900
01-5-07-726 CONTRACTED SERVICES	5,840	19,435	142,000	255,000	255,000	255,000
01-5-07-727 PERMITS & FEES	17	-	100	100	100	100
01-5-07-733 DUES & SUBSCRIPTIONS	914	623	4,000	4,000	4,000	4,000
01-5-07-735 TELEPHONE	923	1,098	1,100	1,100	1,100	1,100
01-5-07-736 CELLULAR PHONES	157	128	400	400	400	400
01-5-07-740 EDUCATION	2,764	630	2,500	1,000	1,000	1,000
01-5-07-746 SMALL TOOLS & EQUIPMENT	-	-	100	100	100	100
01-5-07-755 GAS & OIL	-	-	200	200	200	200
01-5-07-757 PLANNING COMMISSION	737	785	750	750	750	750
01-5-07-777 LEGAL FEES	32,760	24,857	40,000	40,000	40,000	40,000
01-5-07-780 CREDIT CARD FEE	818	325	350	350	350	350
01-5-07-783 PUBLIC OUTREACH	-	-	500	500	500	500
01-5-07-789 MILEAGE/TRAVEL REIMBURSEMENT	53	-	100	100	100	100
01-5-07-793 MEETINGS/WORKSHOPS	123	-	250	250	250	250
01-5-07-796 STATE GRANTS	-	-	32,132	32,132	32,132	32,132
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>56,631</b>	<b>59,429</b>	<b>235,032</b>	<b>348,032</b>	<b>348,032</b>	<b>348,032</b>
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>	<b>360,873</b>	<b>386,998</b>	<b>558,071</b>	<b>751,941</b>	<b>751,941</b>	<b>751,941</b>



**DEPARTMENT NAME:** General Fund – Economic Development

**RESPONSIBLE MANAGER(S):** Cory Misley, City Manager

**DESCRIPTION:** Since 2015, the City of Sisters has contracted through Economic Development for Central Oregon (EDCO) to provide an economic development program focused on Sisters. In 2019, the City entered a new three-year contract to continue the services under the name Sisters Country Economic Development (SCED) Program. SCED is focused on a multi-faceted economic development strategy aimed at growing the base of locally operated traded sector businesses that provide a diverse range of family-wage jobs and economic diversification. SCED is designed to provide substantive solutions relating to workforce issues, business finance, marketing, access to state, county, and local incentives, real estate development, and other factors impacting businesses in the Sisters.

Through the partnership SCED Manager Caprielle Lewis is responsible for overseeing the day-to-day support. FY 2021/22 is year three of three of the contract. The City will need to review the Program and contract in the second half of 2021 and early 2022. The SCED Board worked on updating the three-year strategic plan for the Program in May 2020. Important community partnerships, such as the Sisters Country Vision, were given consideration in the update. That work has also informed the City's current Economic Opportunity Analysis and Comprehensive Plan update.

### **Review of FY 2020/21 Department Work Plan:**

Objectives that were accomplished include:

- Continue the City's role and investment in the diversification of the local economy in partnership with SCED (\*Council Goal)
- Assist SCED with the implementation of an updated strategic plan
- Strengthen the partnership between City, SCED, and Chamber of Commerce

Objectives that are still being considered: N/A

Objectives reviewed and determined would not be moved forward include:

- Explore details of creating a Makers District and potential designation (\*Council Goal)

### **Objectives for FY 2021/22 Department Work Plan:**

- Continue to support and expand the partnership between Sisters Country Economic Development, Chamber, and City (\*Council Goal)
- Evaluate and refine economic development incentives available from the City for strategic traded sector companies



# City of Sisters Budget FY 2021/22

## General Fund

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>ECONOMIC DEVELOPMENT</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-665 OTHER GRANTS	20,000	35,000	35,000	35,000	35,000	35,000
01-4-00-667 SCED FUND RAISING	1,000	3,800	10,000	13,000	13,000	13,000
<b>TOTAL REVENUE</b>	<b>21,000</b>	<b>38,800</b>	<b>45,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>66,500</b>	<b>54,200</b>	<b>55,500</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>
<b>TOTAL RESOURCES</b>	<b>87,500</b>	<b>93,000</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>
<b>EXPENDITURES</b>						
<b>MATERIALS &amp; SERVICES</b>						
01-5-09-733 DUES & SUBSCRIPTIONS	7,500	7,500	7,500	7,500	7,500	7,500
01-5-09-791 ECONOMIC DEVELOPMENT	80,000	85,500	93,000	93,000	93,000	93,000
01-5-09-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>87,500</b>	<b>93,000</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>
<b>TOTAL ECONOMIC DEVELOPMENT EXPENDITURES</b>	<b>87,500</b>	<b>93,000</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>





## Capital Expenditures

### General Fund

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>GENERAL FUND</b>		Account				
Electric Car Charging Station	\$10,000	01-5-03-906	New	FY 2021/22	Design and Construct Charging Station	Promote energy amenities and use of alternative transportation power
Pave Road to Public Work Headquarters	\$12,000	01-5-03-906, 02-5-00-906, 03-5-00-906, 05-5-00-906	New	FY 2021/22	Pave over gravel road base	Allow for more efficient snow removal and road erosion with heavy equipment use
Vehicle Lift	\$10,000	01-5-03-906, 02-5-00-906, 03-5-00-906, 05-5-00-906	New	FY 2021/22	Install Vehicle lift in existing shop bay	Enhance ability to maintain and repair City equipment more efficiently
Photovoltaic (PV) Energy Management Plan	\$125,000	01-5-03-906, 01-5-05-906, 02-5-00-906, 03-5-00-906, 05-5-00-906	New	FY 2021/22	Develop and implement energy management plan	Maximize utilization of City own assets and develop alternative energy sources

# GENERAL FUND COMPLETE DETAIL

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 12,857	\$ 27,442	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-4-00-301	INTEREST EARNED	42,780	39,977	24,000	12,000	12,000	12,000
01-4-00-302	CURRENT TAXES	1,077,441	1,145,255	1,150,000	1,275,000	1,275,000	1,275,000
01-4-00-303	TRANSIENT ROOM TAX	648,398	616,987	432,000	750,000	750,000	750,000
01-4-00-304	LIQUOR TAX	43,884	51,628	56,119	56,622	56,622	56,622
01-4-00-305	CIGARETTE TAX	3,018	2,801	3,204	2,325	2,325	2,325
01-4-00-309	WATER INTERNAL SERVICES	10,400	9,854	10,071	10,222	10,222	10,222
01-4-00-310	LICENSE FEES	67,251	80,187	32,000	65,000	65,000	65,000
01-4-00-311	CURRENT PLANNING FEES	82,808	86,581	60,000	65,000	65,000	65,000
01-4-00-312	PARK USERS FEE	238,923	198,548	173,687	250,000	250,000	250,000
01-4-00-314	PUBLIC WORKS FEES	2,577	1,133	500	500	500	500
01-4-00-317	EVENT FEES	9,268	10,277	5,500	7,000	7,000	7,000
01-4-00-319	ADVANCED PLANNING FEE	67,107	89,094	55,000	85,000	85,000	85,000
01-4-00-338	JUSTICE COURT	1,010	1,560	1,300	1,000	1,000	1,000
01-4-00-340	CELL TOWERS	82,295	87,963	88,500	91,500	91,500	91,500
01-4-00-342	SALE OF ASSETS	8,503	-	-	-	-	-
01-4-00-350	STATE REVENUE SHARING	34,908	39,463	44,000	47,449	47,449	47,449
01-4-00-354	PROPERTY RENTAL	9,000	9,000	9,000	9,000	9,000	9,000
01-4-00-360	MISCELLANEOUS	(910)	11,266	-	250,000	250,000	250,000
01-4-00-362	REFUNDS/REIMBURSEMENTS	11,489	34,326	34,500	9,500	9,500	9,500
01-4-00-363	CMA ADMIN FEE	7,761	6,599	7,500	7,500	7,500	7,500
01-4-00-379	SEWER INTERNAL SVCS	9,600	9,854	10,071	10,222	10,222	10,222
01-4-00-380	STREET INTERNAL SVCS	9,600	9,854	10,071	10,222	10,222	10,222
01-4-00-381	LOAN PROCEEDS FROM URA	-	-	-	150,000	150,000	150,000
01-4-00-382	URA INTERNAL SVCS	-	6,702	15,000	15,000	15,000	15,000
<b>REVENUE SUBTOTAL</b>		<b>2,479,968</b>	<b>2,576,351</b>	<b>2,237,022</b>	<b>3,195,062</b>	<b>3,195,062</b>	<b>3,195,062</b>

## GRANTS & PASS THROUGHS

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
01-4-00-609	CITY MANAGED ACCOUNTS	10,666	6,575	10,500	10,500	10,500	10,500
01-4-00-640	STATE GRANTS	38,501	76,637	113,645	28,832	28,832	28,832
01-4-00-665	OTHER GRANTS	105,006	35,000	35,000	90,000	90,000	90,000
01-4-00-667	SCED FUND RAISING	-	3,800	10,000	13,000	13,000	13,000
01-4-00-670	DLCD GRANT	-	1,000	35,000	35,000	35,000	35,000
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>154,173</b>	<b>123,012</b>	<b>204,145</b>	<b>177,332</b>	<b>177,332</b>	<b>177,332</b>
<b>TOTAL REVENUE</b>		<b>2,634,141</b>	<b>2,699,363</b>	<b>2,441,167</b>	<b>3,372,394</b>	<b>3,372,394</b>	<b>3,372,394</b>
<b>BEGINNING FUND BALANCE</b>							
01-4-00-400	BEGINNING FUND BALANCE	1,305,794	1,552,733	1,593,214	2,438,757	2,438,757	2,438,757
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,305,794</b>	<b>1,552,733</b>	<b>1,593,214</b>	<b>2,438,757</b>	<b>2,438,757</b>	<b>2,438,757</b>
<b>TOTAL RESOURCES</b>		<b>\$ 3,939,935</b>	<b>\$ 4,252,096</b>	<b>\$ 4,034,381</b>	<b>\$ 5,811,151</b>	<b>\$ 5,811,151</b>	<b>\$ 5,811,151</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
01-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 401,084	\$ 527,829	\$ 527,829	\$ 527,829
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>401,084</b>	<b>527,829</b>	<b>527,829</b>	<b>527,829</b>
<b>RESERVES</b>							
01-5-00-425	RESERVE FOR FUTURE EXPENDITURES	-	-	152,411	909,989	909,989	909,989
01-5-00-410	AFFORDABLE HOUSING RESERVE RESTI	-	-	95,316	136,093	136,093	136,093
01-5-00-412	TOURISM RESERVE	-	-	-	18,655	18,655	18,655
01-5-00-415	LAW ENFORCEMENT RESERVE	-	-	100,000	150,000	150,000	150,000
01-5-00-420	RAINY DAY FUND	-	-	100,000	530,000	530,000	530,000
01-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	282,214	282,214	282,214	282,214
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>729,941</b>	<b>2,026,951</b>	<b>2,026,951</b>	<b>2,026,951</b>
<b>TRANSFERS</b>							
01-5-00-600	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-
01-5-00-602	TRANSFER TO CITY HALL FUND	5,000	23,400	23,600	24,900	24,900	24,900

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>TOTAL TRANSFERS</b>	<b>5,000</b>	<b>23,400</b>	<b>23,600</b>	<b>24,900</b>	<b>24,900</b>	<b>24,900</b>

<b>TOTAL GENERAL</b>	<b>5,000</b>	<b>23,400</b>	<b>1,154,625</b>	<b>2,579,680</b>	<b>2,579,680</b>	<b>2,579,680</b>
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#### EXPENDITURES

<b>01-000 COUNCIL-MANAGER</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	78,554	96,372	82,135	87,058	87,058	87,058
PAYROLL TAXES, INSURANCE, AND BENEFITS	34,778	49,443	44,657	49,004	49,004	49,004
<b>TOTAL PERSONNEL SERVICES</b>	<b>113,332</b>	<b>145,815</b>	<b>126,792</b>	<b>136,062</b>	<b>136,062</b>	<b>136,062</b>

<b>MATERIALS &amp; SERVICES</b>						
01-5-01-700	MAYOR & COUNCIL	2,632	1,587	5,500	5,500	5,500
01-5-01-704	RECRUITMENT	2,268	-	-	-	-
01-5-01-705	ADVERTISING	600	3,948	2,000	3,000	3,000
01-5-01-710	COMPUTER SOFTWARE MAINT	-	356	-	100	100
01-5-01-714	OFFICE SUPPLIES	1,361	1,474	1,500	1,500	1,500
01-5-01-715	POSTAGE	124	136	150	150	150
01-5-01-716	RECORDING FEES	500	2,223	2,000	2,000	2,000
01-5-01-717	OFFICE EQUIPMENT	1,273	-	250	250	250
01-5-01-721	COPIER/PRINTER	4,013	3,504	3,800	3,800	3,800
01-5-01-726	CONTRACTED SERVICES	11,112	32,778	55,000	65,350	65,350
01-5-01-727	PERMITS & FEES	464	447	500	500	500
01-5-01-733	DUES & SUBSCRIPTIONS	4,961	17,718	11,000	11,000	11,000
01-5-01-735	TELEPHONE	431	726	500	500	500
01-5-01-736	CELLULAR PHONES	250	320	720	720	720
01-5-01-740	EDUCATION	1,295	795	2,500	2,500	2,500
01-5-01-741	ELECTIONS	-	-	1,000	1,000	1,000
01-5-01-755	GAS/OIL	-	-	300	300	300
01-5-01-777	LEGAL FEES	57,427	66,777	85,000	67,500	67,500
01-5-01-783	PUBLIC OUTREACH	28,725	4,560	25,000	18,000	18,000
01-5-01-789	MILEAGE/TRAVEL REIMBURSEM	457	689	1,000	1,000	1,000

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
01-5-01-791	ECONOMIC DEVELOPMENT	87,500	93,000	-	-	-	-
01-5-01-792	COMMUNITY SERVICES GRANT	-	-	40,000	20,000	20,000	20,000
01-5-01-793	MEETINGS/WORKSHOPS	1,522	1,820	2,500	2,500	2,500	2,500
01-5-01-794	STATE GRANTS	-	-	-	-	-	-
01-5-01-795	LOAN TO URBAN RENEWAL AGENCY	-	-	-	200,000	200,000	200,000
01-5-01-796	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-01-797	AFFORDABLE HOUSING PROGRAM	-	-	20,479	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>206,915</b>	<b>232,858</b>	<b>260,699</b>	<b>407,170</b>	<b>407,170</b>	<b>407,170</b>
<b>01-000 TOTAL COUNCIL-MANAGER</b>		<b>320,247</b>	<b>378,673</b>	<b>387,491</b>	<b>543,232</b>	<b>543,232</b>	<b>543,232</b>
<b>02-000 FINANCE AND ADMINISTRATION</b>							
<b>PERSONNEL SERVICES</b>							
	SALARIES AND WAGES	76,352	80,821	70,853	64,761	64,761	64,761
	PAYROLL TAXES, INSURANCE AND BENEFITS	47,251	53,734	46,130	44,185	44,185	44,185
<b>TOTAL PERSONNEL SERVICES</b>		<b>123,603</b>	<b>134,555</b>	<b>116,983</b>	<b>108,946</b>	<b>108,946</b>	<b>108,946</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-02-704	RECRUITMENT	-	-	-	-	-	-
01-5-02-705	ADVERTISING	485	951	800	800	800	800
01-5-02-706	AUDIT FEES	14,303	3,764	13,000	13,000	13,000	13,000
01-5-02-707	EMPLOYEE RECOGNITION	850	-	500	500	500	500
01-5-02-708	CITY-WIDE TRAINING	-	-	2,200	2,200	2,200	2,200
01-5-02-709	WELLNESS & RISK MGT PROGS.	2,132	395	2,000	2,000	2,000	2,000
01-5-02-710	COMPUTER SOFTWARE MAINT	3,202	2,158	5,512	16,012	16,012	16,012
01-5-02-714	OFFICE SUPPLIES	1,482	1,452	1,700	2,500	2,500	2,500
01-5-02-715	POSTAGE	1,440	1,676	1,900	1,900	1,900	1,900
01-5-02-717	OFFICE EQUIPMENT	189	-	9,800	9,800	9,800	9,800
01-5-02-721	COPIER/PRINTER	3,165	2,851	2,800	2,800	2,800	2,800
01-5-02-726	CONTRACTED SERVICES	6,192	9,302	30,500	12,000	12,000	12,000
01-5-02-727	PERMITS & FEES	2,163	2,858	1,800	1,800	1,800	1,800
01-5-02-733	DUES & SUBSCRIPTIONS	315	682	300	300	300	300
01-5-02-735	TELEPHONE	544	645	600	600	600	600

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
01-5-02-740	EDUCATION	809	297	1,200	1,200	1,200	1,200
01-5-02-763	PROPERTY TAXES	6,136	6,340	6,300	6,800	6,800	6,800
01-5-02-766	INS:COMP/LIAB/UMB	22,306	22,814	25,000	29,000	29,000	29,000
01-5-02-767	LGIP SERVICE FEE	43	-	50	50	50	50
01-5-02-777	LEGAL FEES	683	433	4,500	2,200	2,200	2,200
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMENT	161	-	-	-	-	-
01-5-02-790	MISCELLANEOUS	-	-	200	200	200	200
01-5-02-793	MEETINGS/WORKSHOPS	204	-	500	500	500	500
01-5-02-797	CITY MANAGED ACCOUNTS	-	-	10,500	10,500	10,500	10,500
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>66,804</b>	<b>56,618</b>	<b>121,662</b>	<b>116,662</b>	<b>116,662</b>	<b>116,662</b>
<b>CAPITAL OUTLAY</b>							
01-5-02-906	CAPITAL OUTLAY	7,386	14,787	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>7,386</b>	<b>14,787</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>02-000 TOTAL FINANCE AND ADMINISTRATION</b>		<b>197,793</b>	<b>205,960</b>	<b>238,645</b>	<b>225,608</b>	<b>225,608</b>	<b>225,608</b>
<b>03-000 MAINTENANCE</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		45,885	43,007	46,615	48,369	48,369	48,369
PAYROLL TAXES, INSURANCE AND BENEFITS		28,833	25,909	34,139	35,902	35,902	35,902
<b>TOTAL PERSONNEL SERVICES</b>		<b>74,718</b>	<b>68,916</b>	<b>80,754</b>	<b>84,271</b>	<b>84,271</b>	<b>84,271</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-03-710	COMPUTER SOFTWARE MAINT	86	-	-	-	-	-
01-5-03-721	COPIER/PRINTER	134	33	200	200	200	200
01-5-03-726	CONTRACTED SERVICES	7,152	6,208	7,500	10,000	10,000	10,000
01-5-03-727	PERMITS & FEES	-	65	-	-	-	-
01-5-03-735	TELEPHONE	2,286	2,359	2,350	2,350	2,350	2,350
01-5-03-736	CELLULAR PHONES	402	323	400	400	400	400
01-5-03-740	EDUCATION	388	23	100	300	300	300
01-5-03-743	ELECTRICITY	22,618	22,189	23,500	24,000	24,000	24,000
01-5-03-746	SMALL TOOLS & EQUIPMENT	1,253	394	2,000	2,500	2,500	2,500

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
01-5-03-755	GAS/OIL	2,024	2,257	2,500	2,500	2,500	2,500
01-5-03-771	MEDICAL TESTING & SERVICES	23	47	200	200	200	200
01-5-03-781	CHAMBER BLDG MAINTENANCE	-	-	1,000	1,000	1,000	1,000
01-5-03-782	UNIFORMS	469	465	750	750	750	750
01-5-03-784	MAINTENANCE RECYCLE CENTER	727	2,229	1,000	1,000	1,000	1,000
01-5-03-785	MAINTENANCE CITY HALL	7,795	6,051	6,000	6,000	6,000	6,000
01-5-03-786	MAINTENANCE CITY SHOP	4,940	522	3,000	3,500	3,500	3,500
01-5-03-788	PWHQ MAINTENANCE	685	3,130	3,500	3,500	3,500	3,500
01-5-03-793	MEETINGS/WORKSHOPS	81	25	100	100	100	100
01-5-03-795	SUPPLIES	719	836	1,000	1,000	1,000	1,000
01-5-03-796	VEHICLE MAINTENANCE	1,691	3,152	2,000	3,000	3,000	3,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>53,523</b>	<b>50,308</b>	<b>57,100</b>	<b>62,300</b>	<b>62,300</b>	<b>62,300</b>
<b>CAPITAL OUTLAY</b>							
01-5-03-906	CAPITAL OUTLAY	51,644	-	3,750	19,750	19,750	19,750
<b>TOTAL CAPITAL OUTLAY</b>		<b>51,644</b>	<b>-</b>	<b>3,750</b>	<b>19,750</b>	<b>19,750</b>	<b>19,750</b>
<b>03-000 TOTAL MAINTENANCE</b>		<b>179,885</b>	<b>119,224</b>	<b>141,604</b>	<b>166,321</b>	<b>166,321</b>	<b>166,321</b>
<b>04-000 TOURISM</b>							
<b>PERSONNEL SERVICES</b>							
	SALARIES AND WAGES	-	-	26,789	16,029	16,029	16,029
	PAYROLL TAXES, INSURANCE, AND BENEFITS	-	-	16,707	13,375	13,375	13,375
<b>TOTAL PERSONNEL SERVICES</b>		<b>-</b>	<b>-</b>	<b>43,496</b>	<b>29,404</b>	<b>29,404</b>	<b>29,404</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-04-726	CONTRACTED SERVICES	-	-	50,000	30,000	30,000	30,000
01-5-04-790	CHAMBER OF COMMERCE	-	-	160,162	200,000	200,000	200,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>210,162</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>
<b>04-000 TOTAL TOURISM</b>		<b>-</b>	<b>-</b>	<b>253,658</b>	<b>259,404</b>	<b>259,404</b>	<b>259,404</b>
<b>05-000 PARKS</b>							



		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		103,361	102,484	138,687	154,044	154,044	154,044
PAYROLL TAXES, INSURANCE, AND BENEFITS		53,679	56,079	88,249	97,773	97,773	97,773
<b>TOTAL PERSONNEL SERVICES</b>		<b>157,040</b>	<b>158,563</b>	<b>226,936</b>	<b>251,817</b>	<b>251,817</b>	<b>251,817</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-05-704	RECRUITMENT	87	122	-	-	-	-
01-5-05-705	ADVERTISING	-	146	-	-	-	-
01-5-05-710	COMPUTER SOFTWARE MAINT	86	45	1,500	1,500	1,500	1,500
01-5-05-714	OFFICE SUPPLIES	839	819	1,200	1,200	1,200	1,200
01-5-05-715	POSTAGE	2	-	-	-	-	-
01-5-05-717	OFFICE EQUIPMENT	-	-	100	100	100	100
01-5-05-718	LEASES	1,300	100	1,400	-	-	-
01-5-05-721	COPIER/PRINTER	846	607	1,000	1,000	1,000	1,000
01-5-05-726	CONTRACTED SERVICES	43,728	50,317	42,000	45,000	45,000	45,000
01-5-05-727	PERMITS & FEES	442	5	300	300	300	300
01-5-05-731	SPECIAL EVENTS	42	-	500	-	-	-
01-5-05-733	DUES & SUBSCRIPTIONS	9,075	7,159	6,750	6,750	6,750	6,750
01-5-05-735	TELEPHONE	1,067	1,262	1,200	1,200	1,200	1,200
01-5-05-736	CELLULAR PHONES	1,455	1,077	1,200	1,200	1,200	1,200
01-5-05-740	EDUCATION	447	156	200	200	200	200
01-5-05-743	ELECTRICITY	15,989	16,955	25,000	20,000	20,000	20,000
01-5-05-746	SMALL TOOLS & EQUIPMENT	2,915	881	3,500	3,500	3,500	3,500
01-5-05-755	GAS/OIL	2,380	1,568	2,500	3,000	3,000	3,000
01-5-05-771	MEDICAL TESTING & SERVICES	35	47	300	300	300	300
01-5-05-780	CREDIT CARD FEE	9,886	11,192	9,800	9,800	9,800	9,800
01-5-05-782	UNIFORMS	531	532	1,000	1,000	1,000	1,000
01-5-05-786	PARK MAINTENANCE	16,913	20,300	20,000	20,000	20,000	20,000
01-5-05-793	MEETINGS/WORKSHOPS	124	37	200	200	200	200
01-5-05-795	SUPPLIES	14,179	15,782	15,000	15,000	15,000	15,000
01-5-05-796	VEHICLE MAINTENANCE	5,059	4,227	4,000	4,000	4,000	4,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>127,477</b>	<b>133,336</b>	<b>138,650</b>	<b>135,250</b>	<b>135,250</b>	<b>135,250</b>

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>CAPITAL OUTLAY</b>							
01-5-05-906	CAPITAL OUTLAY	122,451	146,951	108,000	44,750	44,750	44,750
<b>TOTAL CAPITAL OUTLAY</b>		<b>122,451</b>	<b>146,951</b>	<b>108,000</b>	<b>44,750</b>	<b>44,750</b>	<b>44,750</b>
<b>05-000 TOTAL PARKS</b>		<b>406,968</b>	<b>438,850</b>	<b>473,586</b>	<b>431,817</b>	<b>431,817</b>	<b>431,817</b>
<b>06-000 POLICE</b>							
<b>MATERIALS &amp; SERVICES</b>							
01-5-06-783	DCSD - POLICING SERVICES - FIXED	588,316	611,849	726,200	687,648	687,648	687,648
	DCSO - POLICING SERVICES - VARIABLE		-	-	65,000	65,000	65,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>588,316</b>	<b>611,849</b>	<b>726,200</b>	<b>752,648</b>	<b>752,648</b>	<b>752,648</b>
<b>06-000 TOTAL POLICE</b>		<b>588,316</b>	<b>611,849</b>	<b>726,200</b>	<b>752,648</b>	<b>752,648</b>	<b>752,648</b>
<b>PLANNING</b>							
<b>07-000 COMMUNITY DEVELOPMENT</b>							
<b>GRANTS &amp; PASS THROUGHES</b>							
01-5-07-300	BUILDING INSPECTIONS	620	-	-	-	-	-
01-5-07-302	STATE BUILDING FEES	11	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHES</b>		<b>631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		211,819	221,797	222,683	268,577	268,577	268,577
PAYROLL TAXES, INSURANCE, AND BENEFITS		91,792	105,772	100,356	135,332	135,332	135,332
<b>TOTAL PERSONNEL SERVICES</b>		<b>303,611</b>	<b>327,569</b>	<b>323,039</b>	<b>403,909</b>	<b>403,909</b>	<b>403,909</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-07-704	RECRUITMENT	-	70	-	-	-	-
01-5-07-705	ADVERTISING	1,717	4,439	2,500	2,500	2,500	2,500
01-5-07-710	COMPUTER SOFTWARE MAINT	-	-	150	150	150	150
01-5-07-714	OFFICE SUPPLIES	2,614	2,966	2,500	2,500	2,500	2,500

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
01-5-07-715	POSTAGE	908	1,074	1,000	1,000	1,000	1,000
01-5-07-716	RECORDING FEES	-	(261)	-	1,500	1,500	1,500
01-5-07-717	OFFICE EQUIPMENT	1,696	-	1,500	1,500	1,500	1,500
01-5-07-721	COPIER/PRINTER	4,590	3,260	2,900	2,900	2,900	2,900
01-5-07-726	CONTRACTED SERVICES	5,840	19,435	142,000	255,000	255,000	255,000
01-5-07-727	PERMITS & FEES	17	-	100	100	100	100
01-5-07-733	DUES & SUBSCRIPTIONS	914	623	4,000	4,000	4,000	4,000
01-5-07-735	TELEPHONE	923	1,098	1,100	1,100	1,100	1,100
01-5-07-736	CELLULAR PHONES	157	128	400	400	400	400
01-5-07-740	EDUCATION	2,764	630	2,500	1,000	1,000	1,000
01-5-07-746	SMALL TOOLS & EQUIPMENT	-	-	100	100	100	100
01-5-07-755	GAS & OIL	-	-	200	200	200	200
01-5-07-757	PLANNING COMMISSION	737	785	750	750	750	750
01-5-07-777	LEGAL FEES	32,760	24,857	40,000	40,000	40,000	40,000
01-5-07-780	CREDIT CARD FEE	818	325	350	350	350	350
01-5-07-783	PUBLIC OUTREACH	-	-	500	500	500	500
01-5-07-789	MILEAGE/TRAVEL REIMBURSEMENT	53	-	100	100	100	100
01-5-07-793	MEETINGS/WORKSHOPS	123	-	250	250	250	250
01-5-07-796	STATE GRANTS	-	-	32,132	32,132	32,132	32,132
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>56,631</b>	<b>59,429</b>	<b>235,032</b>	<b>348,032</b>	<b>348,032</b>	<b>348,032</b>
<b>07-000 TOTAL COMMUNITY DEVELOPMENT</b>		<b>360,873</b>	<b>386,998</b>	<b>558,071</b>	<b>751,941</b>	<b>751,941</b>	<b>751,941</b>
<b>08-000 SUPPORT</b>							
<b>GRANTS &amp; PASS THROUGHs</b>							
01-5-08-309	CITY MANAGED ACCOUNTS	10,526	8,585	-	-	-	-
01-5-08-311	COMMUNITY SERVICES GRANT	19,998	20,930	-	-	-	-
01-5-08-312	CHAMBER OF COMMERCE	250,000	250,000	-	-	-	-
01-5-08-319	OTHER GRANTS - HOUSING WORKS	15,463	-	-	-	-	-
01-5-08-325	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-08-340	STATE GRANTS	32,133	32,133	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>328,120</b>	<b>311,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>TOTAL SUPPORT</b>		<b>328,120</b>	<b>311,648</b>	-	-	-	-
<b>09-000 ECONOMIC DEVELOPMENT</b>							
<b>MATERIALS &amp; SERVICES</b>							
01-5-09-733	DUES & SUBSCRIPTIONS	-	-	7,500	7,500	7,500	7,500
01-5-09-791	ECONOMIC DEVELOPMENT	-	-	93,000	93,000	93,000	93,000
01-5-09-796	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>
<b>09-000 TOTAL ECONOMIC DEVELOPMENT</b>		<b>-</b>	<b>-</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>
<b>TOTAL EXPENDITURES</b>		<b>2,382,202</b>	<b>2,453,202</b>	<b>2,879,756</b>	<b>3,231,471</b>	<b>3,231,471</b>	<b>3,231,471</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 2,387,202</b>	<b>\$ 2,476,602</b>	<b>\$ 4,034,381</b>	<b>\$ 5,811,151</b>	<b>\$ 5,811,151</b>	<b>\$ 5,811,151</b>
<b>01-GENERAL FUND NET TOTAL</b>		<b>\$ 1,552,733</b>	<b>\$ 1,775,494</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Street Fund

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**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director

**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.

### Review of FY 2020/21 Department Work Plan:

Objectives that were accomplished include:

- Conducted a traffic safety audit and developed future safety policies and improvement projects (\*Council Goal)
- Developed TSP amendments that will update portions of the original 2010 TSP capacity analysis to 2040 growth projections (\*Council Goal)
- Completed Locust/US 20 Roundabout 30% design that will be submitted to the State Traffic Engineer for review and approval (\*Council Goal)
- Updated Street Maintenance Inventory and PCI ratings
- Developed Bid/specs and procured a contractor for the new downtown snow removal contract that will provide snow removal for the public sidewalks and parking areas.
- Updated URA street improvement project schedules
- Constructed overlay projects
- Constructed sealcoat and chipseal projects
- Continued striping and signage improvements

Objectives that are still being considered include:

- Procure consultant and start the master planning of the E. Portal site for a future Mobility Hub.

### Objectives for FY 2021/22 Work Plan:

- Complete the Right-of-Way acquisition for the US20/Locust Roundabout project (\*Council Goal)
- Adopt the TSP amendments that will update portions of the 2010 TSP capacity analysis to 2040 growth projections
- Develop prioritized safety project list with budgetary cost estimates (\*Council Goal)
- Pave access road to Public Works Headquarters
- Procure new street sweeper
- Construct overlay projects
- Construct sealcoat and chipseal projects
- Continue striping and signage improvements
- Design and construct the Pine St. Multi-Use Path Project (\*Council Goal)



## Fund Summaries

### Governmental Funds

#### STREET FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Other Taxes	\$ 190,152	\$ 181,766	\$ 136,000	\$ 180,000	\$ 180,000	\$ 180,000
Franchise Fees	439,101	508,783	471,535	537,200	537,200	537,200
Licenses And Fees	4,970	5,009	7,000	10,000	10,000	10,000
Intergovernmental	609,259	310,808	160,766	334,315	334,315	334,315
Interest	17,488	20,268	12,000	7,000	7,000	7,000
Miscellaneous	71,898	19,535	4,559	3,500	3,500	3,500
<b>Total Revenues</b>	<b>1,332,868</b>	<b>1,046,169</b>	<b>791,860</b>	<b>1,072,015</b>	<b>1,072,015</b>	<b>1,072,015</b>
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	618,958	842,735	1,041,473	1,197,447	1,197,447	1,197,447
<b>TOTAL RESOURCES</b>	<b>\$ 1,951,826</b>	<b>\$ 1,888,904</b>	<b>\$ 1,833,333</b>	<b>\$ 2,269,462</b>	<b>\$ 2,269,462</b>	<b>\$ 2,269,462</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 250,849	\$ 288,008	\$ 345,772	\$ 386,089	\$ 386,089	\$ 386,089
Materials & Services	258,926	290,991	406,020	409,672	409,672	409,672
Capital Improvements	594,589	186,810	291,750	562,750	562,750	562,750
Debt Service	927	1,059	3,259	-	-	-
<b>Total Expenditures</b>	<b>1,105,291</b>	<b>766,868</b>	<b>1,046,801</b>	<b>1,358,511</b>	<b>1,358,511</b>	<b>1,358,511</b>
Operating Contingency	-	-	123,099	132,627	132,627	132,627
Reserves	-	-	656,033	770,624	770,624	770,624
Transfers Out	3,800	7,280	7,400	7,700	7,700	7,700
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,109,091</b>	<b>\$ 774,148</b>	<b>\$ 1,833,333</b>	<b>\$ 2,269,462</b>	<b>\$ 2,269,462</b>	<b>\$ 2,269,462</b>

<b>NET TOTAL</b>	<b>\$ 842,735</b>	<b>\$ 1,114,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>03 - STREET FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
03-4-00-301	INTEREST EARNED	\$ 17,488	\$ 20,268	\$ 12,000	\$ 7,000	\$ 7,000	\$ 7,000
03-4-00-306	STATE HIGHWAY TAX	191,843	194,298	159,166	231,995	231,995	231,995
03-4-00-307	BIKE/FOOTPATH TAX	1,914	2,017	1,600	2,320	2,320	2,320
03-4-00-314	PUBLIC WORKS FEES	4,970	5,009	7,000	10,000	10,000	10,000
03-4-00-328	WATER LINES FRANCHISE	49,403	53,774	53,200	60,200	60,200	60,200
03-4-00-330	TELEPHONE FRANCHISE	12,937	15,574	12,000	12,000	12,000	12,000
03-4-00-331	TELEVISION FRANCHISE	45,008	45,337	40,000	40,000	40,000	40,000
03-4-00-333	C.E.C. FRANCHISE	225,276	277,982	250,000	300,000	300,000	300,000
03-4-00-342	SALE OF ASSETS	-	-	2,000	2,000	2,000	2,000
03-4-00-344	GARBAGE FRANCHISE	39,816	40,615	40,000	43,800	43,800	43,800
03-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
03-4-00-351	SEWER LINES FRANCHISE	66,661	75,501	76,335	81,200	81,200	81,200
03-4-00-360	MISCELLANEOUS	6,687	60	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	63,801	15,315	1,059	-	-	-
03-4-00-369	LOCAL GAS TAX	190,152	181,766	136,000	180,000	180,000	180,000
03-4-00-390	STREET PERMITS	1,410	4,160	1,500	1,500	1,500	1,500
<b>REVENUE SUBTOTAL</b>		<b>917,366</b>	<b>931,676</b>	<b>791,860</b>	<b>972,015</b>	<b>972,015</b>	<b>972,015</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
03-4-00-640	STATE GRANTS	415,502	114,493	-	100,000	100,000	100,000
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>415,502</b>	<b>114,493</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL REVENUE</b>		<b>1,332,868</b>	<b>1,046,169</b>	<b>791,860</b>	<b>1,072,015</b>	<b>1,072,015</b>	<b>1,072,015</b>
<b>BEGINNING FUND BALANCE</b>							
03-4-00-400	BEGINNING FUND BALANCE	618,958	842,735	1,041,473	1,197,447	1,197,447	1,197,447
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>618,958</b>	<b>842,735</b>	<b>1,041,473</b>	<b>1,197,447</b>	<b>1,197,447</b>	<b>1,197,447</b>
<b>TRANSFERS</b>							
03-4-00-510	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 1,951,826</b>	<b>\$ 1,888,904</b>	<b>\$ 1,833,333</b>	<b>\$ 2,269,462</b>	<b>\$ 2,269,462</b>	<b>\$ 2,269,462</b>



		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
03-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 123,099	\$ 132,627	\$ 132,627	\$ 132,627
03-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	433,174	491,480	491,480	491,480
<b>TOTAL OPERATING CONTINGENCIES</b>		-	-	<b>556,273</b>	<b>624,107</b>	<b>624,107</b>	<b>624,107</b>
<b>RESERVES</b>							
03-5-00-440	DEVELOPMENT AGREEMENTS	-	-	-	-	-	-
03-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	222,859	279,144	279,144	279,144
<b>TOTAL RESERVES</b>		-	-	<b>222,859</b>	<b>279,144</b>	<b>279,144</b>	<b>279,144</b>
<b>TRANSFERS</b>							
03-5-00-602	TRANSFER TO CITY HALL FUND	3,800	7,280	7,400	7,700	7,700	7,700
<b>TOTAL TRANSFERS</b>		<b>3,800</b>	<b>7,280</b>	<b>7,400</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>
<b>EXPENITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		156,014	177,429	206,536	231,760	231,760	231,760
PAYROLL TAXES, INSURANCE, AND BENEFITS		94,835	110,579	139,236	154,328	154,328	154,328
<b>TOTAL PERSONNEL SERVICES</b>		<b>250,849</b>	<b>288,008</b>	<b>345,772</b>	<b>386,089</b>	<b>386,089</b>	<b>386,089</b>
<b>MATERIALS &amp; SERVICES</b>							
03-5-00-704	RECRUITMENT	114	-	-	-	-	-
03-5-00-705	ADVERTISING	-	-	-	-	-	-
03-5-00-706	AUDIT FEES	4,563	1,855	6,400	6,400	6,400	6,400
03-5-00-710	COMPUTER SOFTWARE MAINT.	910	865	4,000	11,500	11,500	11,500
03-5-00-713	DEVELOPMENT REVIEW	5,114	4,980	7,000	7,000	7,000	7,000
03-5-00-714	OFFICE SUPPLIES	704	827	900	900	900	900
03-5-00-715	POSTAGE	42	59	75	75	75	75
03-5-00-717	OFFICE EQUIPMENT	-	600	200	200	200	200
03-5-00-721	COPIER/PRINTER	411	151	775	775	775	775
03-5-00-726	CONTRACTED SERVICES	25,962	38,609	69,500	44,000	44,000	44,000
03-5-00-727	PERMITS & FEES	1,284	65	1,000	3,000	3,000	3,000
03-5-00-733	DUES & SUBSCRIPTIONS	-	-	100	100	100	100

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
03-5-00-735	TELEPHONE	941	1,109	1,200	1,200	1,200	1,200
03-5-00-736	CELLULAR PHONES	1,076	1,145	1,300	1,300	1,300	1,300
03-5-00-740	EDUCATION	524	188	1,000	1,000	1,000	1,000
03-5-00-743	ELECTRICITY	5,827	6,842	6,500	9,000	9,000	9,000
03-5-00-746	SMALL TOOLS & EQUIPMENT	3,412	3,563	6,000	4,500	4,500	4,500
03-5-00-749	ROAD MAINTENANCE	72,467	137,050	125,000	130,000	130,000	130,000
03-5-00-755	GAS/OIL	6,540	6,011	6,500	8,000	8,000	8,000
03-5-00-761	STREET TREES	863	2,450	2,000	2,000	2,000	2,000
03-5-00-762	STREET SIGNS	11,060	4,375	15,000	15,000	15,000	15,000
03-5-00-765	IMPROVEMENTS & REPAIRS	36,999	4,943	25,000	30,000	30,000	30,000
03-5-00-766	INS: COMP/LIA/UMB	12,321	12,620	15,000	17,000	17,000	17,000
03-5-00-768	INTERNAL GENERAL FUND SVCS	10,400	9,854	10,071	10,222	10,222	10,222
03-5-00-771	MEDICAL TESTING & SERVICES	86	47	500	500	500	500
03-5-00-773	SNOW REMOVAL/STREET CLEANING	20,082	8,082	50,000	50,000	50,000	50,000
03-5-00-777	LEGAL FEES	2,015	9,541	5,000	5,000	5,000	5,000
03-5-00-778	STREET LIGHTS	9,328	354	10,000	10,000	10,000	10,000
03-5-00-782	UNIFORMS	790	850	1,500	1,500	1,500	1,500
03-5-00-793	MEETINGS/WORKSHOPS	361	53	500	500	500	500
03-5-00-795	SUPPLIES	9,123	19,583	20,000	24,000	24,000	24,000
03-5-00-796	VEHICLE MAINTENANCE	15,557	14,320	14,000	15,000	15,000	15,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>258,926</b>	<b>290,991</b>	<b>406,020</b>	<b>409,672</b>	<b>409,672</b>	<b>409,672</b>
<b>DEBT SERVICE</b>							
03-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	846	984	3,202	-	-	-
03-5-00-821	IFA LOAN PAYMENT - INTEREST	81	75	57	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>927</b>	<b>1,059</b>	<b>3,259</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
03-5-00-906	CAPITAL OUTLAY	505,172	76,562	11,750	332,750	332,750	332,750
03-5-00-916	INFRASTRUCTURE	89,417	110,248	280,000	230,000	230,000	230,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>594,589</b>	<b>186,810</b>	<b>291,750</b>	<b>562,750</b>	<b>562,750</b>	<b>562,750</b>
<b>TOTAL EXPENDITURES</b>		<b>1,105,291</b>	<b>766,868</b>	<b>1,046,801</b>	<b>1,358,511</b>	<b>1,358,511</b>	<b>1,358,511</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ 1,109,091</b>	<b>\$ 774,148</b>	<b>\$ 1,833,333</b>	<b>\$ 2,269,461</b>	<b>\$ 2,269,461</b>	<b>\$ 2,269,461</b>
<b>03-STREET FUND NET TOTAL</b>		<b>\$ 842,735</b>	<b>\$ 1,114,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Governmental Funds

#### Street SDC Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director

**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.

#### Review of FY 2020/21 Department Work Plan:

Objectives that were accomplished include:

- Completed the US 20/Locust Project Development for the Design Acceptance Package (30%) that will be submitted to the State Traffic Engineer for review and approval (\*Council Goal)
- Developed certain TSP amendments that will update portions of the original 2010 TSP system capacity analysis to 2040 growth projections (\*Council Goal)

#### Objectives for FY 2021/22 Department Work Plan:

- Work with Local, State and Federal partners to bridge the \$3.15 million funding gap for the construction of the US20/Locust Roundabout project (\*Council Goal)
- Complete the US 20/Locust Project Development for the Design Acceptance Package (30%) that will be submitted to the State Traffic Engineer for review and approval (\*Council Goal)
- Adopt certain TSP amendments that will update portions of the original 2010 TSP system capacity analysis to 2040 growth projections (\*Council Goal)
- Design the Elm St. Multi-use Path Project for future funding opportunities (\*Council Goal)

#### STREET SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Interest	\$ 15,812	\$ 16,659	\$ 9,000	\$ 7,000	\$ 7,000	\$ 7,000
System development charges	123,756	398,825	100,000	250,000	250,000	250,000
Total Revenues	<b>139,568</b>	<b>415,484</b>	<b>109,000</b>	<b>257,000</b>	<b>257,000</b>	<b>257,000</b>
Beginning Fund Balance	916,851	680,526	974,115	1,469,893	1,469,893	1,469,893
<b>TOTAL RESOURCES</b>	<b>\$ 1,056,419</b>	<b>\$ 1,096,010</b>	<b>\$ 1,083,115</b>	<b>\$ 1,726,893</b>	<b>\$ 1,726,893</b>	<b>\$ 1,726,893</b>
REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 15,893	\$ -	\$ 250,000	\$ 190,000	\$ 190,000	\$ 190,000
Capital Improvements	360,000	-	34,515	-	-	-
Total Expenditures	<b>375,893</b>	<b>-</b>	<b>284,515</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
Reserve for Future Expenditures	-	-	798,600	1,536,893	1,536,893	1,536,893
<b>TOTAL REQUIREMENTS</b>	<b>\$ 375,893</b>	<b>\$ -</b>	<b>\$ 1,083,115</b>	<b>\$ 1,726,893</b>	<b>\$ 1,726,893</b>	<b>\$ 1,726,893</b>
<b>NET TOTAL</b>	<b>\$ 680,526</b>	<b>\$ 1,096,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>07 - STREET SDC</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
07-4-00-301	INTEREST EARNED	\$ 15,812	\$ 16,659	\$ 9,000	\$ 7,000	\$ 7,000	\$ 7,000
07-4-00-394	TRANSPORTATION SDC	123,756	398,825	100,000	250,000	250,000	250,000
<b>TOTAL REVENUE</b>		<b>139,568</b>	<b>415,484</b>	<b>109,000</b>	<b>257,000</b>	<b>257,000</b>	<b>257,000</b>
<b>BEGINNING FUND BALANCE</b>							
07-4-00-400	BEGINNING FUND BALANCE	916,851	680,526	974,115	1,469,893	1,469,893	1,469,893
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>916,851</b>	<b>680,526</b>	<b>974,115</b>	<b>1,469,893</b>	<b>1,469,893</b>	<b>1,469,893</b>
<b>TOTAL RESOURCES</b>		<b>\$ 1,056,419</b>	<b>\$ 1,096,010</b>	<b>\$ 1,083,115</b>	<b>\$ 1,726,893</b>	<b>\$ 1,726,893</b>	<b>\$ 1,726,893</b>
<b>REQUIRMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
07-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 798,600	\$ 1,536,893	\$ 1,536,893	\$ 1,536,893
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>798,600</b>	<b>1,536,893</b>	<b>1,536,893</b>	<b>1,536,893</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
07-5-00-726	CONTRACTED SERVICE	15,893	-	250,000	190,000	190,000	190,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>15,893</b>	<b>-</b>	<b>250,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>CAPITAL OUTLAY</b>							
07-5-00-906	CAPITAL OUTLAY	360,000	-	34,515	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>360,000</b>	<b>-</b>	<b>34,515</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>375,893</b>	<b>-</b>	<b>284,515</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ 375,893</b>	<b>\$ -</b>	<b>\$ 1,083,115</b>	<b>\$ 1,726,893</b>	<b>\$ 1,726,893</b>	<b>\$ 1,726,893</b>
<b>07-STREET SDC FUND NET TOTAL</b>		<b>\$ 680,526</b>	<b>\$ 1,096,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Capital Expenditures

### Streets

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>STREET OPERATING/SDC</b>						
Street Overlay	\$230,000	03-5-00-916	Annual	FY 2021/22	Overlays to improve existing road surface	Minimize annual maintenance and extend pavement life.
Traffic Safety Projects	\$25,000	03-5-00-906	New	FY 2021/22	Initiate implementing projects identified in traffic safety study	Improve safety of City Right of Way
Street Sweeper	\$100,000	03-5-00-906	Replace	FY 2021/22	Procure equipment to replace legacy vehicles	Improve effectiveness and reliability of City assets
5 yard dumptruck	\$10,000	03-5-00-906, 02-5-00-906, 05-5-00-906	Replace	FY 2021/22	Procure equipment to replace legacy vehicles	Improve effectiveness and reliability of City assets
Light Duty Truck Plow	\$9,000	03-5-00-906	New	FY 2021/22	Procure new light plow	Enhance snow removal efficiency
Pine Street Multiuse Path (\$175,000 with \$100,000 matching funds)	\$75,000	03-5-00-906	New	FY 2021/22	Design and construct multi use path	Enhance pedestrian and other means of travel through newly developing area



## Capital Improvement Plan 5-Year Forecast Street Projects

PROJECT	Project Cost	% City	City Cost	21-22	22-23	23-24	24-25	Funding Source	
								Operating	SDC
Overlay	varies	100%	varies	230,000	230,000	210,000	210,000	100%	
TSP Amendments	50,000	100%	50,000						100%
Traffic Safety Audit	25,000	100%	25,000					100%	
US 20/Locust Proj. Development	300,000	83%	250,000						100%
US 20/Locust Rdbt Construction	4,200,000	TBD	TBD						100%
*Adams Ave Design	80,000	100%	80,000	80,000					
**Pine St. Multi-Use Path	175,000		75,000	75,000					100%
Barclay/Locust Inter. Imp (Interim)	300,000	100%	300,000		300,000				100%
Barclay Alt Route Imp	750,000	100%	750,000		750,000				100%
US 20/126 Rdbt	7,200,000	10%	720,000				720,000		100%
<b>TOTAL</b>	<b>13,080,000</b>	<b>693%</b>	<b>2,250,000</b>	<b>385,000</b>	<b>1,280,000</b>	<b>210,000</b>	<b>930,000</b>		
<b>Total Street Fund</b>				<b>230,000</b>	<b>230,000</b>	<b>210,000</b>	<b>210,000</b>		
<b>Total Street SDC Fund</b>				<b>75,000</b>	<b>1,050,000</b>		<b>720,000</b>		
<b>TOTAL</b>				<b>305,000</b>	<b>1,280,000</b>	<b>210,000</b>	<b>930,000</b>		

**Notes:**

\*Funded through the URA

\*\*\$100,000 funded w/SCA Grant



## Fund Summaries

### Governmental Funds

#### Park SDC Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director

**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.

#### Review of FY 2020/21 Department Work Plan:

Objectives that were accomplished include

- Developed scope and procured consultant for the Lazy Z Master Planning project. Start the planning work associated with the future open space improvements associated with the Lazy Z (\*Council Goal)
- Updated the Urban Renewal Park and Open Space project list

#### Objectives for FY 2021/22 Department Work Plan:

- Update the 2016 Parks Master Plan (\*Council Goal)
- Update the 10 yr Capital Improvement Plan (\*Council Goal)
- Adopt the Lazy Z Master Plan Study as part of the Parks Master Plan update (\*Council Goal)
- Move forward on the East Portal acquisition (\*Council Goal)

#### PARK SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Interest	\$ 10,215	\$ 11,525	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000
System development charges	128,844	192,073	90,000	90,000	90,000	90,000
Intergovernmental	-	36,813	36,813	36,813	36,813	36,813
Total Revenues	<b>139,059</b>	<b>240,411</b>	<b>132,813</b>	<b>129,813</b>	<b>129,813</b>	<b>129,813</b>
Beginning Fund Balance	346,798	485,857	520,188	791,070	791,070	791,070
<b>TOTAL RESOURCES</b>	<b>\$ 485,857</b>	<b>\$ 726,268</b>	<b>\$ 653,001</b>	<b>\$ 920,883</b>	<b>\$ 920,883</b>	<b>\$ 920,883</b>
REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Capital Improvements	-	110,023	12,500	-	-	-
Total Expenditures	<b>-</b>	<b>110,023</b>	<b>12,500</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Reserve for Future Expenditures	-	-	640,501	870,883	870,883	870,883
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ 110,023</b>	<b>\$ 653,001</b>	<b>\$ 920,883</b>	<b>\$ 920,883</b>	<b>\$ 920,883</b>
<b>NET TOTAL</b>	<b>\$ 485,857</b>	<b>\$ 616,245</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>12 - PARK SDC</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
12-4-00-301	INTEREST EARNED	\$ 10,215	\$ 11,525	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000
12-4-00-321	PARK SDC	128,844	192,073	90,000	90,000	90,000	90,000
<b>TOTAL REVENUES</b>		<b>139,059</b>	<b>203,598</b>	<b>96,000</b>	<b>93,000</b>	<b>93,000</b>	<b>93,000</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
12-4-00-665	OTHER GRANTS	-	36,813	36,813	36,813	36,813	36,813
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>-</b>	<b>36,813</b>	<b>36,813</b>	<b>36,813</b>	<b>36,813</b>	<b>36,813</b>
<b>TOTAL REVENUES</b>		<b>139,059</b>	<b>240,411</b>	<b>132,813</b>	<b>129,813</b>	<b>129,813</b>	<b>129,813</b>
<b>BEGINNING FUND BALANCE</b>							
12-4-00-400	BEGINNING FUND BALANCE	346,798	485,857	520,188	791,070	791,070	791,070
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>346,798</b>	<b>485,857</b>	<b>520,188</b>	<b>791,070</b>	<b>791,070</b>	<b>791,070</b>
<b>TOTAL RESCOURS</b>		<b>\$ 485,857</b>	<b>\$ 726,268</b>	<b>\$ 653,001</b>	<b>\$ 920,883</b>	<b>\$ 920,883</b>	<b>\$ 920,883</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
12-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 640,501	\$ 870,883	\$ 870,883	\$ 870,883
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>640,501</b>	<b>870,883</b>	<b>870,883</b>	<b>870,883</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
12-5-00-726	CONTRACTED SERVICE	-	-	-	50,000	50,000	50,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>CAPITAL OUTLAY</b>							
12-5-00-906	CAPITAL OUTLAY	-	110,023	12,500	-	-	-
12-5-00-952	CLEMENS PARK	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>110,023</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>110,023</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ -</b>	<b>\$ 110,023</b>	<b>\$ 653,001</b>	<b>\$ 920,883</b>	<b>\$ 920,883</b>	<b>\$ 920,883</b>
<b>12-PARK SDC FUND NET TOTAL</b>		<b>\$ 485,857</b>	<b>\$ 616,245</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Governmental Funds

#### Parking District Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director

**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.

#### Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Assisted in prioritizing and scheduling Parking District Improvement projects associated with the updated Urban Renewal Plan

#### Objectives FY 2020/21 Department Work Plan:

- None noted at this time

#### PARKING DISTRICT FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Licenses And Fees	\$ 15,694	\$ 14,556	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Reimbursements	-	-	-	-	-	-
Interest	5,087	4,649	2,000	1,000	1,000	1,000
Total Revenues	<b>20,781</b>	<b>19,205</b>	<b>16,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
Beginning Fund Balance	193,709	214,490	234,439	249,927	249,927	249,927
<b>TOTAL RESOURCES</b>	<b>\$ 214,490</b>	<b>\$ 233,695</b>	<b>\$ 250,939</b>	<b>\$ 265,427</b>	<b>\$ 265,427</b>	<b>\$ 265,427</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Capital Improvements	\$ -	\$ -	\$ 27,000	\$ -	\$ -	\$ -
Total Expenditures	-	-	<b>27,000</b>	-	-	-
Reserve for Future Expenditures	-	-	223,939	265,427	265,427	265,427
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,939</b>	<b>\$ 265,427</b>	<b>\$ 265,427</b>	<b>\$ 265,427</b>

<b>NET TOTAL</b>	<b>\$ 214,490</b>	<b>\$ 233,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>13- PARKING DISTRICT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
13-4-00-301	INTEREST EARNED	\$ 5,087	\$ 4,649	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
13-4-00-375	PARKING DISTRICT	15,694	14,556	14,500	14,500	14,500	14,500
13-4-00-376	REIMBURSEMENT FEE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>20,781</b>	<b>19,205</b>	<b>16,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>BEGINNING FUND BALANCE</b>							
13-4-00-400	BEGINNING FUND BALANCE	193,709	214,490	234,439	249,927	249,927	249,927
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>193,709</b>	<b>214,490</b>	<b>234,439</b>	<b>249,927</b>	<b>249,927</b>	<b>249,927</b>
<b>TOTAL RESOURCES</b>		<b>\$ 214,490</b>	<b>\$ 233,695</b>	<b>\$ 250,939</b>	<b>\$ 265,427</b>	<b>\$ 265,427</b>	<b>\$ 265,427</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
13-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 223,939	\$ 265,427	\$ 265,427	\$ 265,427
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>223,939</b>	<b>265,427</b>	<b>265,427</b>	<b>265,427</b>
<b>EXPENDITURES</b>							
<b>CAPITAL OUTLAY</b>							
13-5-00-906	CAPITAL OUTLAY	-	-	27,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,939</b>	<b>\$ 265,427</b>	<b>\$ 265,427</b>	<b>\$ 265,427</b>
<b>13-PARKING DISTRICT FUND NET TOTAL</b>		<b>\$ 214,490</b>	<b>\$ 233,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>



## Fund Summaries

### Debt Service Funds

#### City Hall Debt Service Fund

**RESPONSIBLE MANAGER:** Joe O'Neill, Finance Director

**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 \$55,310.

#### CITY HALL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenue:						
Interest/Loan Proceeds	\$ 589	\$ 212	\$ 200	\$ 100	\$ 100	\$ 100
Total Revenues	<b>589</b>	<b>212</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>100</b>
Beginning Fund Balance	40,284	8,263	5,861	5,847	5,847	5,847
Transfers In/Loan Proceeds	20,000	52,000	52,000	55,300	55,300	55,300
<b>TOTAL RESOURCES</b>	<b>\$ 60,873</b>	<b>\$ 60,475</b>	<b>\$ 58,061</b>	<b>\$ 61,247</b>	<b>\$ 61,247</b>	<b>\$ 61,247</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditure:						
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	52,610	54,665	52,510	55,310	55,310	55,310
Total Expenditure	<b>52,610</b>	<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>55,310</b>	<b>55,310</b>
Reserve for Future Expenditures	-	-	5,551	5,937	5,937	5,937
<b>TOTAL REQUIREMENTS</b>	<b>\$ 52,610</b>	<b>\$ 54,665</b>	<b>\$ 58,061</b>	<b>\$ 61,247</b>	<b>\$ 61,247</b>	<b>\$ 61,247</b>

<b>NET TOTAL</b>	<b>\$ 8,263</b>	<b>\$ 5,810</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>18 - CITY HALL DEBT SERVICE</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
18-4-00-301	INTEREST EARNED	\$ 589	\$ 212	\$ 200	\$ 100	\$ 100	\$ 100
18-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
18-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>589</b>	<b>212</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>BEGINNING FUND BALANCE</b>							
18-4-00-400	BEGINNING FUND BALANCE	40,284	8,263	5,861	5,847	5,847	5,847
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>40,284</b>	<b>8,263</b>	<b>5,861</b>	<b>5,847</b>	<b>5,847</b>	<b>5,847</b>
<b>TRANSFERS</b>							
18-4-00-509	TRANSFERS FROM OTHER FUNDS	15,000	28,600	28,600	30,400	30,400	30,400
18-4-00-510	TRANSFER FROM GENERAL FUND	5,000	23,400	23,400	24,900	24,900	24,900
<b>TOTAL TRANSFERS</b>		<b>20,000</b>	<b>52,000</b>	<b>52,000</b>	<b>55,300</b>	<b>55,300</b>	<b>55,300</b>
<b>TOTAL RESOURCES</b>		<b>\$ 60,873</b>	<b>\$ 60,475</b>	<b>\$ 58,061</b>	<b>\$ 61,247</b>	<b>\$ 61,247</b>	<b>\$ 61,247</b>
<b>REQUIRMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
18-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 5,551	\$ 5,937	\$ 5,937	\$ 5,937
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>5,551</b>	<b>5,937</b>	<b>5,937</b>	<b>5,937</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
18-5-00-726	CONTRACTED SERVICE	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>							
18-5-00-800	BANK LOAN INTEREST	16,610	15,665	14,510	13,310	13,310	13,310
18-5-00-820	BANK LOAN PRINCIPAL	36,000	39,000	38,000	42,000	42,000	42,000
18-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>52,610</b>	<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>55,310</b>	<b>55,310</b>
<b>TOTAL EXPENDITURES</b>		<b>52,610</b>	<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>55,310</b>	<b>55,310</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ 52,610</b>	<b>\$ 54,665</b>	<b>\$ 58,061</b>	<b>\$ 61,247</b>	<b>\$ 61,247</b>	<b>\$ 61,247</b>
<b>18-CITY HALL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 8,263</b>	<b>\$ 5,810</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Water Fund

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**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director

**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.

### Review of FY 2020/21 Department Work Plan:

Objectives that were accomplished include:

- Completed the design/bid of Well 4 Phase B (Well house, fencing, piping & pumping equipment) (\*Council Goal)
- Completed the construction of Well 4 Phase A&B (\*Council Goal)
- Designed and constructed the Distribution Improvements on E. Jefferson (South Alley) from Locust to Cedar (\*Council Goal)
- Designed and constructed the Distribution Improvements on E. Washington (South Alley) from Locust to Cedar (\*Council Goal)
- Updated Water Rate Model and verified adequate fund balance for the 5 year forecast (\*Council Goal)
- Conducted GIS accuracy survey and made necessary edits to existing layers

Objectives reviewed and determined would not be moved forward include:

- Procurement of a 75 hp back-up well motor

### Objectives for FY 2021/22 Department Work Plan:

- Update the 2017 Water Capital Facilities Plan (\*Council Goal)
- Update the 10 yr Capital Improvement Plan (\*Council Goal)
- Develop a Water System Wildfire Resiliency Plan (Council Goal)
- Conduct 5 yr progress report for the 2017 Water Management and Conservation Plan
- Conduct Water Rights Transfer from Well 2
- Apply for a New 600 gpm Water Right for Well 4
- Complete the Well 4 Claim of Beneficial Use
- Design and construct Well #1 Improvement Project (\*Council Goal)
- Design and construct Hood Ave. South Alley Distribution Improvement Project (\*Council Goal)



## Fund Summaries

### Proprietary Funds

#### WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Water Receipts	\$ 705,764	\$ 768,194	\$ 760,000	\$ 860,000	\$ 860,000	\$ 860,000
Charges For Services	70,106	113,905	87,900	87,900	87,900	87,900
Licenses And Fees	6,340	10,558	8,000	8,000	8,000	8,000
Intergovernmental	-	-	-	-	-	-
Interest	29,346	28,722	15,000	8,000	8,000	8,000
Miscellaneous	19,606	950	1,157	500	500	500
Total Revenues	<b>831,162</b>	<b>922,329</b>	<b>872,057</b>	<b>964,400</b>	<b>964,400</b>	<b>964,400</b>
Beginning Fund Balance	1,023,572	1,330,048	1,479,452	1,775,307	1,775,307	1,775,307
<b>TOTAL RESOURCES</b>	<b>\$ 1,854,734</b>	<b>\$ 2,252,377</b>	<b>\$ 2,351,509</b>	<b>\$ 2,739,707</b>	<b>\$ 2,739,707</b>	<b>\$ 2,739,707</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 264,064	\$ 302,340	\$ 340,834	\$ 359,520	\$ 359,520	\$ 359,520
Materials & Services	252,349	285,750	285,521	347,672	347,672	347,672
Capital Improvements	3,216	158,183	170,800	352,950	352,950	352,950
Debt Service	657	656	1,956	-	-	-
Total Expenditures	<b>520,286</b>	<b>746,929</b>	<b>799,111</b>	<b>1,060,142</b>	<b>1,060,142</b>	<b>1,060,142</b>
Operating Contingency	-	-	103,092	117,865	117,865	117,865
Reserves	-	-	1,440,406	1,552,299	1,552,299	1,552,299
Transfers Out	4,400	8,840	8,900	9,400	9,400	9,400
<b>TOTAL REQUIREMENTS</b>	<b>\$ 524,686</b>	<b>\$ 755,769</b>	<b>\$ 2,351,509</b>	<b>\$ 2,739,707</b>	<b>\$ 2,739,707</b>	<b>\$ 2,739,707</b>

<b>NET TOTAL</b>	<b>\$ 1,330,048</b>	<b>\$ 1,496,608</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>02 - WATER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
02-4-00-301	INTEREST EARNED	\$ 29,346	\$ 28,722	\$ 15,000	\$ 8,000	\$ 8,000	\$ 8,000
02-4-00-314	PUBLIC WORKS FEES	6,340	10,558	8,000	8,000	8,000	8,000
02-4-00-324	WATER PROCESSING/TRANS FEE	6,114	6,675	4,500	4,500	4,500	4,500
02-4-00-325	WATER PENALTIES	9,220	6,792	8,000	8,000	8,000	8,000
02-4-00-341	BACKFLOW TESTING FEES	8,474	12,463	13,000	13,000	13,000	13,000
02-4-00-342	SALE OF ASSETS	16,618	-	500	500	500	500
02-4-00-359	WATER MITIGATION FEES	-	27,370	20,000	20,000	20,000	20,000
02-4-00-360	MISCELLANEOUS	655	230	-	-	-	-
02-4-00-362	REFUNDS/REIMBURSEMENTS	2,333	720	657	-	-	-
02-4-00-371	WATER RECEIPTS	705,764	768,194	760,000	860,000	860,000	860,000
02-4-00-372	SERVICE RECONNECT FEE	480	375	400	400	400	400
02-4-00-373	METER INSTALL	39,026	47,959	35,000	35,000	35,000	35,000
02-4-00-377	BULK WATER	4,292	7,271	5,000	5,000	5,000	5,000
02-4-00-388	WATER TAP FEE	2,500	5,000	2,000	2,000	2,000	2,000
<b>REVENUE SUBTOTAL</b>		<b>831,162</b>	<b>922,329</b>	<b>872,057</b>	<b>964,400</b>	<b>964,400</b>	<b>964,400</b>
<b>GRANTS &amp; PASS THROUGHGS</b>							
02-4-00-650	STATE GRANTS	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>831,162</b>	<b>922,329</b>	<b>872,057</b>	<b>964,400</b>	<b>964,400</b>	<b>964,400</b>
<b>BEGINNING FUND BALANCE</b>							
02-4-00-400	BEGINNING FUND BALANCE	1,023,572	1,330,048	1,479,452	1,775,307	1,775,307	1,775,307
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,023,572</b>	<b>1,330,048</b>	<b>1,479,452</b>	<b>1,775,307</b>	<b>1,775,307</b>	<b>1,775,307</b>
<b>TRANSFERS</b>							
02-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 1,854,734</b>	<b>\$ 2,252,377</b>	<b>\$ 2,351,509</b>	<b>\$ 2,739,707</b>	<b>\$ 2,739,707</b>	<b>\$ 2,739,707</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							



		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
02-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 103,092	\$ 117,865	\$ 117,865	\$ 117,865
02-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	406,964	757,284	757,284	757,284
<b>TOTAL OPERATING CONTINGENCIES</b>		-	-	<b>510,056</b>	<b>875,149</b>	<b>875,149</b>	<b>875,149</b>
<b>RESERVES</b>							
02-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	595,735	595,735	595,735	595,735
02-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	437,707	199,280	199,280	199,280
<b>TOTAL RESERVES</b>		-	-	<b>1,033,442</b>	<b>795,015</b>	<b>795,015</b>	<b>795,015</b>
<b>TRANSFERS</b>							
02-5-00-602	TRANSFER TO CITY HALL FUND	4,400	8,840	8,900	9,400	9,400	9,400
<b>TOTAL TRANSFERS</b>		<b>4,400</b>	<b>8,840</b>	<b>8,900</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
	SALARIES AND WAGES	164,953	186,150	205,925	215,385	215,385	215,385
	PAYROLL TAXES, INSURANCE, AND BENEFITS	99,111	116,190	134,909	144,135	144,135	144,135
<b>TOTAL PERSONNEL SERVICES</b>		<b>264,064</b>	<b>302,340</b>	<b>340,834</b>	<b>359,520</b>	<b>359,520</b>	<b>359,520</b>
<b>MATERIALS &amp; SERVICES</b>							
02-5-00-704	RECRUITMENT	32	-	50	50	50	50
02-5-00-705	ADVERTISING	-	-	-	-	-	-
02-5-00-706	AUDIT FEES	3,110	927	3,200	3,200	3,200	3,200
02-5-00-710	COMPUTER SOFTWARE MAINT.	5,123	5,783	6,000	15,000	15,000	15,000
02-5-00-712	CHEMICALS	388	2,928	3,000	3,000	3,000	3,000
02-5-00-713	DEVELOPMENT REVIEW	10,162	9,960	8,000	8,000	8,000	8,000
02-5-00-714	OFFICE SUPPLIES	1,193	1,490	1,300	1,300	1,300	1,300
02-5-00-715	POSTAGE	5,919	5,805	5,900	5,900	5,900	5,900
02-5-00-717	OFFICE EQUIPMENT	-	600	500	500	500	500
02-5-00-721	COPIER/PRINTER	1,211	809	750	750	750	750
02-5-00-722	CHLORINATOR REPAIRS	2,786	-	2,000	2,000	2,000	2,000
02-5-00-726	CONTRACTED SERVICES	12,333	27,686	17,000	54,100	54,100	54,100
02-5-00-727	PERMITS & FEES	987	380	2,500	2,500	2,500	2,500
02-5-00-733	DUES & SUBSCRIPTIONS	685	906	750	750	750	750
02-5-00-735	TELEPHONE	998	1,188	1,200	1,200	1,200	1,200
02-5-00-736	CELLULAR PHONES	859	1,019	1,100	1,100	1,100	1,100
02-5-00-740	EDUCATION	1,028	951	1,500	1,500	1,500	1,500

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
02-5-00-743	ELECTRICITY	36,475	37,175	38,000	42,000	42,000	42,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	2,086	1,151	4,000	4,000	4,000	4,000
02-5-00-748	BACKFLOW TESTING SERVICE	13,441	13,637	15,000	15,000	15,000	15,000
02-5-00-755	GAS/OIL	4,477	4,714	4,500	5,400	5,400	5,400
02-5-00-765	IMPROVEMENTS & REPAIRS	11,441	12,073	12,000	12,000	12,000	12,000
02-5-00-766	INS: COMP/LIA/UMB	10,941	11,456	12,000	14,000	14,000	14,000
02-5-00-768	INTERNAL GENERAL FUND SERVICES	9,600	9,854	10,071	10,222	10,222	10,222
02-5-00-770	WATER LOCATE SERVICE	201	276	250	250	250	250
02-5-00-771	MEDICAL TESTING & SERVICES	97	47	200	200	200	200
02-5-00-772	ROW FRANCHISE FEE	49,403	53,774	53,200	60,200	60,200	60,200
02-5-00-775	LABORATORY FEES	2,271	7,023	6,500	6,500	6,500	6,500
02-5-00-777	LEGAL FEES	1,079	634	1,750	3,750	3,750	3,750
02-5-00-779	WATER SYSTEM REPAIRS	5,314	5,226	7,500	7,500	7,500	7,500
02-5-00-780	CREDIT CARD FEE	7,453	11,819	10,000	10,000	10,000	10,000
02-5-00-782	UNIFORMS	665	804	1,500	1,500	1,500	1,500
02-5-00-788	METERS & PARTS	44,123	49,797	45,000	45,000	45,000	45,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	50	-	-	-	-	-
02-5-00-793	MEETINGS/WORKSHOPS	130	42	200	200	200	200
02-5-00-795	SUPPLIES	223	3,323	3,000	3,000	3,000	3,000
02-5-00-796	VEHICLE MAINTENANCE	6,065	2,493	6,000	6,000	6,000	6,000
02-5-00-799	BAD DEBT EXPENSE	-	-	100	100	100	100
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>252,349</b>	<b>285,750</b>	<b>285,521</b>	<b>347,672</b>	<b>347,672</b>	<b>347,672</b>
<b>DEBT SERVICE</b>							
02-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	599	610	1,921	-	-	-
02-5-00-821	IFA LOAN PAYMENT - INTEREST	58	46	35	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>657</b>	<b>656</b>	<b>1,956</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
02-5-00-906	CAPITAL OUTLAY	3,216	158,183	170,800	352,950	352,950	352,950
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,216</b>	<b>158,183</b>	<b>170,800</b>	<b>352,950</b>	<b>352,950</b>	<b>352,950</b>
<b>TOTAL EXPENDITURES</b>		<b>520,286</b>	<b>746,929</b>	<b>799,111</b>	<b>1,060,142</b>	<b>1,060,142</b>	<b>1,060,142</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 524,686</b>	<b>\$ 755,769</b>	<b>\$ 2,351,509</b>	<b>\$ 2,739,707</b>	<b>\$ 2,739,707</b>	<b>\$ 2,739,707</b>
<b>02-WATER FUND NET TOTAL</b>		<b>\$ 1,330,048</b>	<b>\$ 1,496,608</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Special Revenue Funds

#### Water SDC Fund

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**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director

**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.

**Review of FY 2020/21 Department Work Plan:**

Objectives that were accomplished in FY 2019/20 include:

- Completed the design/bid of Well 4 Phase B, which is the construction of the well house, pumping and piping equipment (\*Council Goal)
- Constructed Well 4 Phase A & B (\*Council Goal)
- Designed and constructed the Distribution improvements on E. Jefferson Ave. (South Alley) from Cedar to Locust (\*Council Goal)
- Designed and constructed the Distribution improvements on E. Washington Ave. (South Alley) from Cedar to Locust (Council Goal)
- Designed and constructed 8" Distribution Improvements on Trinity Way to connect two (2) dead-end lines. (\*Council Goal)

**Objectives for FY 2021/22 Department Work Plan:**

- Update the 2017 Water Capital Facilities Plan
- Update the 10 yr. Capital Improvement Plan
- Design and construct Well #1 Improvement Project (\*Council Goal)
- Design and construct Hood Ave. South Alley Distribution Improvement Project (\*Council Goal)
- Upsize development triggered 8" distribution mains to 12" to provide system capacity for future system expansion (\*Council Goal)



## Fund Summaries

### Special Revenue Funds

#### WATER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Interest	\$ 58,181	\$ 53,653	\$ 28,000	\$ 12,000	\$ 12,000	\$ 12,000
System development charges	295,520	417,249	212,000	250,000	250,000	250,000
Total Revenues	<b>353,701</b>	<b>470,902</b>	<b>240,000</b>	<b>262,000</b>	<b>262,000</b>	<b>262,000</b>
Beginning Fund Balance	2,235,279	2,574,720	2,685,964	1,925,010	1,925,010	1,925,010
<b>TOTAL RESOURCES</b>	<b>\$ 2,588,980</b>	<b>\$ 3,045,622</b>	<b>\$ 2,925,964</b>	<b>\$ 2,187,010</b>	<b>\$ 2,187,010</b>	<b>\$ 2,187,010</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 10,484	\$ 335	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
Capital Improvements	3,776	283,439	1,302,700	97,800	97,800	97,800
Total Expenditures	<b>14,260</b>	<b>283,774</b>	<b>1,302,700</b>	<b>172,800</b>	<b>172,800</b>	<b>172,800</b>
Reserve for Future Expenditures	-	-	1,623,264	2,014,210	2,014,210	2,014,210
<b>TOTAL REQUIREMENTS</b>	<b>\$ 14,260</b>	<b>\$ 283,774</b>	<b>\$ 2,925,964</b>	<b>\$ 2,187,010</b>	<b>\$ 2,187,010</b>	<b>\$ 2,187,010</b>

<b>NET TOTAL</b>	<b>\$ 2,574,720</b>	<b>\$ 2,761,848</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>11 - WATER SDC</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
11-4-00-301	INTEREST EARNED	\$ 58,181	\$ 53,653	\$ 28,000	\$ 12,000	\$ 12,000	\$ 12,000
11-4-00-394	WATER SDC	295,520	417,249	212,000	250,000	250,000	250,000
<b>TOTAL REVENUE</b>		<b>353,701</b>	<b>470,902</b>	<b>240,000</b>	<b>262,000</b>	<b>262,000</b>	<b>262,000</b>
<b>BEGINNING FUND BALANCE</b>							
11-4-00-400	BEGINNING FUND BALANCE	2,235,279	2,574,720	2,685,964	1,925,010	1,925,010	1,925,010
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>2,235,279</b>	<b>2,574,720</b>	<b>2,685,964</b>	<b>1,925,010</b>	<b>1,925,010</b>	<b>1,925,010</b>
<b>TOTAL RESOURCES</b>							
		\$ 2,588,980	\$ 3,045,622	\$ 2,925,964	\$ 2,187,010	\$ 2,187,010	\$ 2,187,010
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
11-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,623,264	\$ 2,014,210	\$ 2,014,210	\$ 2,014,210
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,623,264</b>	<b>2,014,210</b>	<b>2,014,210</b>	<b>2,014,210</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
11-5-00-726	CONTRACTED SERVICES	10,484	335	-	75,000	75,000	75,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>10,484</b>	<b>335</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>CAPITAL OUTLAY</b>							
11-5-00-906	CAPITAL OUTLAY	3,776	283,439	1,302,700	97,800	97,800	97,800
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,776</b>	<b>283,439</b>	<b>1,302,700</b>	<b>97,800</b>	<b>97,800</b>	<b>97,800</b>
<b>TOTAL EXPENDITURES</b>		<b>14,260</b>	<b>283,774</b>	<b>1,302,700</b>	<b>172,800</b>	<b>172,800</b>	<b>172,800</b>
<b>TOTAL REQUIREMENTS</b>		\$ 14,260	\$ 283,774	\$ 2,925,964	\$ 2,187,010	\$ 2,187,010	\$ 2,187,010
<b>11-WATER SDC FUND NET TOTAL</b>		\$ 2,574,720	\$ 2,761,848	\$ -	\$ -	\$ -	\$ -



## Capital Expenditures

### Water

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>WATER OPERATING/SDC</b>						
Hood Alley Water Improvements	\$70,000	02-5-00-906, 11-5-00-906	New	FY 2021/22	Upsize current mainline	Increase efficiency throughout the water distribution system
Well #1 Improvements	\$297,000	02-5-00-906	New	FY 2021/22	Scheduled improvements to legacy well	Increase reliability and efficiency for water sourcing



## Capital Improvement Plan 5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	21-22	22-23	23-24	24-25	Funding Source	
								Operating	SDC
Well 3 Variable Frequency Drive	30,000		30,000		30,000			100%	
Hood Ave. S. Alley, Pine to Ash (Reconnections)	70,000		70,000	70,000				46%	54%
8" Dist Imp. Edge of the Pines	368,000		368,000		368,000			46%	54%
Well #1 Improvements	297,000		297,000	297,000				100%	
12" Dist Imp Brooks Camp Ext. 242-Pines	65,000		65,000			65,000			100%
16" Dist Imp Trans Main from Resv to 12" split	915,000		915,000				915,000		100%
1.6 MG Reservoir	2,100,000		2,100,000				2,100,000		100%
12" Dist. Imp. - Dev. Upsizing	135,000		135,000	60,000	25,000	25,000	25,000		100%
New Water Master Plan	100,000		100,000	75,000					100%
<b>TOTAL</b>	<b>4,080,000</b>	<b>-</b>	<b>4,080,000</b>	<b>502,000</b>	<b>423,000</b>	<b>90,000</b>	<b>3,040,000</b>		
<b>Total Water Fund</b>				<b>329,200</b>	<b>199,280</b>	<b>-</b>			
<b>Total Water SDC Fund</b>				<b>172,800</b>	<b>223,720</b>	<b>90,000</b>	<b>3,040,000</b>		
<b>TOTAL</b>				<b>502,000</b>	<b>423,000</b>	<b>90,000</b>	<b>3,040,000</b>		



## Sewer Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director

**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 revenue sources. The main source of revenue is from sewer charges. Other sewer revenue is provided through service fees and sewer connections.

### Review of FY 2020/21 Department Work Plan:

Objectives that were accomplished include:

- Developed the Scope and procured a consultant for the Lazy Z master plan and started the mater planning project (\*Council Goal)
- Designed the Variable Frequency Drives for the 100 hp effluent pumps to provide energy savings and operational efficiency (\*Council Goal)
- Completed the Bio-solids Removal in our primary lagoon (\*Council Goal)
- Completed 100% design and developed Bid doc's/specifications for the Locust St. sewer line relocation and procure construction easements (\*Council Goal)
- Designed and bid the Rope St. Pump station improvements that includes new and larger capacity pumps and related equipment (\*Council Goal)
- Updated Sewer Rate Model and verified adequate fund balance for the 5 yr forecast (\*Council Goal)
- Conducted GIS GPS accuracy survey and modified GIS layers as needed

### Objectives for FY 2021/22 Department Work Plan:

- Construct the Locust St. sewerline re-locate project (\*Council Goal)
- Update the 2016 Wastewater Capital Facilities Plan (\*Council Goal)
- Update the 10 yr Capital Improvement Plan (\*Council Goal)
- Design/Bid/Construct 75KW Solar Panel installation at the Wastewater Treatment Plant (\*Council Goal)
- Complete the procurement and install of the Variable Frequency Drives on the 100 hp effluent pumps to provide energy savings and operational efficiency (\*Council Goal)
- Develop a Wildfire Resiliency Plan for the Wastewater Treatment Systems (\*Council Goal)
- Procure a portable back-up generator for the City's (3) satellite pumpstations
- Design and construct the generator transfer switches for the Portable power source
- Construct the Rope St. pumpstation improvements





## Fund Summaries

### Proprietary Funds

#### SEWER FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Sewer Receipts	\$ 952,300	\$ 1,078,584	\$ 1,090,500	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000
Charges For Services	18,031	17,357	11,900	20,000	20,000	20,000
Licenses And Fees	8,753	10,578	8,000	8,000	8,000	8,000
Intergovernmental	-	-	30,000	154,536	154,536	154,536
Interest/Loan Proceeds	33,348	31,434	16,000	8,000	8,000	8,000
Rental income	10,000	16,000	-	-	-	-
Miscellaneous	29,078	5,337	13,103	12,650	12,650	12,650
<b>Total Revenues</b>	<b>1,051,510</b>	<b>1,159,290</b>	<b>1,169,503</b>	<b>1,363,186</b>	<b>1,363,186</b>	<b>1,363,186</b>
Beginning Fund Balance	1,328,241	1,532,416	1,700,714	1,670,821	1,670,821	1,670,821
<b>TOTAL RESOURCES</b>	<b>\$ 2,379,751</b>	<b>\$ 2,691,706</b>	<b>\$ 2,870,217</b>	<b>\$ 3,034,007</b>	<b>\$ 3,034,007</b>	<b>\$ 3,034,007</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 251,979	\$ 286,617	\$ 310,184	\$ 355,501	\$ 355,501	\$ 355,501
Materials & Services	250,472	290,202	331,106	321,822	321,822	321,822
Capital Improvements	4,800	24,436	355,850	353,000	353,000	353,000
Debt Service	333,284	334,153	335,917	332,245	332,245	332,245
<b>Total Expenditures</b>	<b>840,535</b>	<b>935,408</b>	<b>1,333,057</b>	<b>1,362,568</b>	<b>1,362,568</b>	<b>1,362,568</b>
Unappropriated Reserves	-	-	-	-	-	-
Operating Contingency	-	-	41,181	112,886	112,886	112,886
Reserves	-	-	1,483,379	1,545,253	1,545,253	1,545,253
Transfers Out	6,800	12,480	12,600	13,300	13,300	13,300
<b>TOTAL REQUIREMENTS</b>	<b>\$ 847,335</b>	<b>\$ 947,888</b>	<b>\$ 2,870,217</b>	<b>\$ 3,034,007</b>	<b>\$ 3,034,007</b>	<b>\$ 3,034,007</b>

<b>NET TOTAL</b>	<b>\$ 1,532,416</b>	<b>\$ 1,743,818</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>05 - SEWER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
05-4-00-301	INTEREST EARNED	\$ 33,348	\$ 31,434	\$ 16,000	\$ 8,000	\$ 8,000	\$ 8,000
05-4-00-314	PUBLIC WORKS FEES	8,753	10,578	8,000	8,000	8,000	8,000
05-4-00-327	SEWER RECEIPTS	952,300	1,078,584	1,090,500	1,160,000	1,160,000	1,160,000
05-4-00-337	OVERNIGHT PARK SEWER RECEIPTS	18,031	17,357	11,900	20,000	20,000	20,000
05-4-00-354	PROPERTY RENTAL	10,000	16,000	-	-	-	-
05-4-00-360	MISCELLANEOUS	24,337	1,603	5,000	5,000	5,000	5,000
05-4-00-362	REFUNDS/REIMBURSEMENTS	1,991	1,034	5,903	6,000	6,000	6,000
05-4-00-381	SEWER TAP FEE	2,750	2,700	2,200	1,650	1,650	1,650
05-4-00-389	PLAN CHECK FEES	-	-	-	-	-	-
<b>REVENUE SUBTOTAL</b>		<b>1,051,510</b>	<b>1,159,290</b>	<b>1,139,503</b>	<b>1,208,650</b>	<b>1,208,650</b>	<b>1,208,650</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
05-4-00-640	STATE GRANTS	-	-	30,000	154,536	154,536	154,536
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>-</b>	<b>-</b>	<b>30,000</b>	<b>154,536</b>	<b>154,536</b>	<b>154,536</b>
<b>TOTAL REVENUES</b>		<b>1,051,510</b>	<b>1,159,290</b>	<b>1,169,503</b>	<b>1,363,186</b>	<b>1,363,186</b>	<b>1,363,186</b>
<b>BEGINNING FUND BALANCE</b>							
05-4-00-400	BEGINNING FUND BALANCE	1,328,241	1,532,416	1,700,714	1,670,821	1,670,821	1,670,821
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,328,241</b>	<b>1,532,416</b>	<b>1,700,714</b>	<b>1,670,821</b>	<b>1,670,821</b>	<b>1,670,821</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,379,751</b>	<b>\$ 2,691,706</b>	<b>\$ 2,870,217</b>	<b>\$ 3,034,007</b>	<b>\$ 3,034,007</b>	<b>\$ 3,034,007</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
05-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 41,181	\$ 112,886	\$ 112,886	\$ 112,886
05-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	590,859	518,751	518,751	518,751
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>632,040</b>	<b>631,637</b>	<b>631,637</b>	<b>631,637</b>
<b>RESERVES</b>							
05-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	706,920	745,302	745,302	745,302

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
05-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	185,600	281,200	281,200	281,200
<b>TOTAL RESERVES</b>		-	-	<b>892,520</b>	<b>1,026,502</b>	<b>1,026,502</b>	<b>1,026,502</b>
<b>TRANSFERS</b>							
05-5-00-602	TRANSFER TO CITY HALL FUND	6,800	12,480	12,600	13,300	13,300	13,300
<b>TOTAL TRANSFERS</b>		<b>6,800</b>	<b>12,480</b>	<b>12,600</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		155,299	176,631	184,481	212,803	212,803	212,803
PAYROLL TAXES, INSURANCE, AND BENEFITS		96,680	109,986	125,703	142,698	142,698	142,698
<b>TOTAL PERSONNEL SERVICES</b>		<b>251,979</b>	<b>286,617</b>	<b>310,184</b>	<b>355,501</b>	<b>355,501</b>	<b>355,501</b>
<b>MATERIALS &amp; SERVICES</b>							
05-5-00-704	RECRUITMENT	52	-	-	-	-	-
05-5-00-705	ADVERTISING	-	-	-	-	-	-
05-5-00-706	AUDIT FEES	5,173	1,454	5,000	5,000	5,000	5,000
05-5-00-710	COMPUTER SOFTWARE MAINT.	3,303	4,102	4,000	11,500	11,500	11,500
05-5-00-712	CHEMICALS	3,859	3,603	4,500	4,500	4,500	4,500
05-5-00-713	DEVELOPMENT REVIEW	10,162	9,960	8,000	8,000	8,000	8,000
05-5-00-714	OFFICE SUPPLIES	1,019	1,135	1,050	1,050	1,050	1,050
05-5-00-715	POSTAGE	5,906	5,793	5,900	5,900	5,900	5,900
05-5-00-717	OFFICE EQUIPMENT	-	600	500	500	500	500
05-5-00-718	LEASES	-	1,100	-	500	500	500
05-5-00-721	COPIER/PRINTER	1,168	768	800	800	800	800
05-5-00-726	CONTRACTED SERVICES	7,864	28,938	57,000	25,000	25,000	25,000
05-5-00-727	PERMITS & FEES	11,046	10,529	8,500	8,500	8,500	8,500
05-5-00-733	DUES & SUBSCRIPTIONS	310	1,936	400	400	400	400
05-5-00-735	TELEPHONE	2,686	2,835	3,100	3,100	3,100	3,100
05-5-00-736	CELLULAR PHONES	712	910	1,100	1,100	1,100	1,100
05-5-00-740	EDUCATION	624	541	1,500	1,500	1,500	1,500
05-5-00-743	ELECTRICITY	51,702	50,913	55,000	60,000	60,000	60,000
05-5-00-746	SMALL TOOLS & EQUIPMENT	2,581	870	5,000	7,700	7,700	7,700
05-5-00-755	GAS/OIL	5,366	4,342	4,500	6,000	6,000	6,000
05-5-00-765	SEWER SYSTEM IMPROVEMENTS	18,154	10,620	15,000	15,000	15,000	15,000
05-5-00-766	INS: COMP/LIA/UMB	13,490	14,077	15,000	15,000	15,000	15,000

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
05-5-00-768	INTERNAL GEN FUND SERVICES	9,600	9,854	10,071	10,222	10,222	10,222
05-5-00-770	SEWER LOCATE SERVICE	226	276	250	250	250	250
05-5-00-771	MEDICAL TESTING & SERVICES	299	48	200	200	200	200
05-5-00-772	ROW FRANCHISE FEE	66,661	75,501	76,335	81,200	81,200	81,200
05-5-00-775	LABORATORY FEES	2,617	1,403	1,000	1,000	1,000	1,000
05-5-00-777	LEGAL FEES	338	595	1,000	3,500	3,500	3,500
05-5-00-780	CREDIT CARD FEE	7,564	11,943	3,500	3,500	3,500	3,500
05-5-00-782	UNIFORMS	725	612	1,500	1,500	1,500	1,500
05-5-00-787	SEWER SYSTEM REPAIRS	1,489	29,010	25,000	25,000	25,000	25,000
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	51	-	200	200	200	200
05-5-00-790	MISCELLANEOUS	121	-	-	-	-	-
05-5-00-793	MEETINGS/WORKSHOPS	118	69	200	200	200	200
05-5-00-795	SUPPLIES	4,462	2,868	6,000	4,000	4,000	4,000
05-5-00-796	VEHICLE MAINTENANCE	11,024	2,997	10,000	10,000	10,000	10,000
05-5-00-799	BAD DEBT EXPENSE	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>250,472</b>	<b>290,202</b>	<b>331,106</b>	<b>321,822</b>	<b>321,822</b>	<b>321,822</b>
<b>DEBT SERVICE</b>							
05-5-00-817	REFUNDING BONDS PRINCIPAL	157,000	162,000	167,000	171,000	171,000	171,000
05-5-00-818	REFUNDING BONDS INTEREST	175,250	171,250	166,315	161,245	161,245	161,245
05-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	943	839	2,554	-	-	-
05-5-00-821	IFA LOAN PAYMENT - INTEREST	91	64	48	-	-	-
05-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>333,284</b>	<b>334,153</b>	<b>335,917</b>	<b>332,245</b>	<b>332,245</b>	<b>332,245</b>
<b>CAPITAL OUTLAY</b>							
05-5-00-906	CAPITAL OUTLAY	4,800	24,436	355,850	183,000	183,000	183,000
05-5-00-926	LOCUST ST. SEWER LINE RELOCATE	-	-	-	170,000	170,000	170,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>4,800</b>	<b>24,436</b>	<b>355,850</b>	<b>353,000</b>	<b>353,000</b>	<b>353,000</b>
<b>TOTAL EXPENDITURES</b>		<b>840,535</b>	<b>935,408</b>	<b>1,333,057</b>	<b>1,362,568</b>	<b>1,362,568</b>	<b>1,362,568</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 847,335</b>	<b>\$ 947,888</b>	<b>\$ 2,870,217</b>	<b>\$ 3,034,007</b>	<b>\$ 3,034,007</b>	<b>\$ 3,034,007</b>
<b>05-SEWER FUND NET TOTAL</b>		<b>\$ 1,532,416</b>	<b>\$ 1,743,818</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Proprietary Funds

### Sewer SDC Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director

**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.

#### Review of the FY 2020/21 Department Work Plan:

Objectives that were accomplished include:

- Developed Scope, procured consultant team and started the Master Planning for the Lazy Z property that includes future effluent irrigation strategies as well as future open space opportunities (\*Council Goal)
- Designed and bid the Rope St. pump station improvements that include new and larger capacity pumps and related equipment (\*Council Goal)
- Designed the Variable Frequency Drives on the 100 hp effluent pumps to provide energy savings and operational efficiency (\*Council Goal)
- Completed the Aeration Improvement project

#### Objectives for FY 2021/22 Department Work Plan:

- Update the 2016 Wastewater Capital Facilities Plan (\*Council Goal)
- Update the 10 yr Capital Improvement Plan (\*Council Goal)
- Complete the Lazy Z Master Plan project (\*Council Goal)
- Conduct flow monitoring throughout the collection system to determine future system capacity

#### SEWER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Interest/Loan Proceeds	\$ 41,445	\$ 33,350	\$ 18,000	\$ 10,000	\$ 10,000	\$ 10,000
System development charges	378,409	506,493	250,000	300,000	300,000	300,000
Total Revenues	<b>419,854</b>	<b>539,843</b>	<b>268,000</b>	<b>310,000</b>	<b>310,000</b>	<b>310,000</b>
Beginning Fund Balance	1,571,211	1,509,533	1,671,594	2,323,798	2,323,798	2,323,798
<b>TOTAL RESOURCES</b>	<b>\$ 1,991,065</b>	<b>\$ 2,049,376</b>	<b>\$ 1,939,594</b>	<b>\$ 2,633,798</b>	<b>\$ 2,633,798</b>	<b>\$ 2,633,798</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ -	\$ 320	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
Capital Improvements	405,392	74,913	267,400	-	-	-
Debt service	76,140	76,810	76,175	76,495	76,495	76,495
Total Expenditures	<b>481,532</b>	<b>152,043</b>	<b>343,575</b>	<b>151,495</b>	<b>151,495</b>	<b>151,495</b>
Reserve for Future Expenditures	-	-	1,596,019	2,482,303	2,482,303	2,482,303
<b>TOTAL REQUIREMENTS</b>	<b>\$ 481,532</b>	<b>\$ 152,043</b>	<b>\$ 1,939,594</b>	<b>\$ 2,633,798</b>	<b>\$ 2,633,798</b>	<b>\$ 2,633,798</b>

<b>NET TOTAL</b>	<b>\$ 1,509,533</b>	<b>\$ 1,897,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>10 - SEWER SDC</b>							

#### RESOURCES

<b>REVENUE</b>							
10-4-00-301	INTEREST EARNED	\$ 41,445	\$ 33,350	\$ 18,000	\$ 10,000	\$ 10,000	\$ 10,000
10-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
10-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
10-4-00-394	SEWER SDC	378,409	506,493	250,000	300,000	300,000	300,000
<b>TOTAL REVENUE</b>		<b>419,854</b>	<b>539,843</b>	<b>268,000</b>	<b>310,000</b>	<b>310,000</b>	<b>310,000</b>

<b>BEGINNING FUND BALANCE</b>							
10-4-00-400	BEGINNING FUND BALANCE	1,571,211	1,509,533	1,671,594	2,323,798	2,323,798	2,323,798
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,571,211</b>	<b>1,509,533</b>	<b>1,671,594</b>	<b>2,323,798</b>	<b>2,323,798</b>	<b>2,323,798</b>

<b>TOTAL RESOURCES</b>		<b>\$ 1,991,065</b>	<b>\$ 2,049,376</b>	<b>\$ 1,939,594</b>	<b>\$ 2,633,798</b>	<b>\$ 2,633,798</b>	<b>\$ 2,633,798</b>
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#### REQUIREMENTS

<b>RESERVE FOR FUTURE EXPENDITURES</b>							
10-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,596,019	\$ 2,482,303	\$ 2,482,303	\$ 2,482,303
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,596,019</b>	<b>2,482,303</b>	<b>2,482,303</b>	<b>2,482,303</b>

<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
10-5-00-726	CONTRACTED SERVICES	-	320	-	75,000	75,000	75,000
10-5-00-727	PERMITS & FEES	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>320</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>

<b>DEBT SERVICE</b>							
10-5-00-820	LOAN PRINCIPAL	52,000	54,000	55,000	57,000	57,000	57,000
10-5-00-821	LOAN INTEREST	24,140	22,810	21,175	19,495	19,495	19,495
10-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>76,140</b>	<b>76,810</b>	<b>76,175</b>	<b>76,495</b>	<b>76,495</b>	<b>76,495</b>

<b>CAPITAL OUTLAY</b>							
10-5-00-906	CAPITAL OUTLAY	405,392	74,913	267,400	-	-	-
<b>TOTAL</b>		<b>405,392</b>	<b>74,913</b>	<b>267,400</b>	<b>-</b>	<b>-</b>	<b>-</b>

	FY 2018/19 ACTUAL		FY 2019/20 ACTUAL		FY 2020/21 BUDGET		FY 2021/22 MANAGER PROPOSED		FY 2021/22 COMMITTEE APPROVED		FY 2021/22 COUNCIL ADOPTED	
<b>TOTAL EXPENDITURES</b>	<b>481,532</b>		<b>152,043</b>		<b>343,575</b>		<b>151,495</b>		<b>151,495</b>		<b>151,495</b>	
<b>TOTAL REQUIREMENTS</b>	\$	481,532	\$	152,043	\$	1,939,594	\$	2,633,798	\$	2,633,798	\$	2,633,798
<b>10-SEWER SDC FUND NET TOTAL</b>	\$	1,509,533	\$	1,897,333	\$	-	\$	-	\$	-	\$	-



## Capital Expenditures

### Sewer

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>SEWER OPERATING/SDC</b>						
Locust St. Sewerline	\$170,000	05-5-00-906	New	FY 2021/22	Relocate Sewer Line at S. Lucust over Whychus Creek	Decrease exposure to infrastructure vulnerability
Backup Generator	\$30,000	05-5-00-906	New	FY 2021/22	Procure and install backup generator	Increases reduncancy in wastewater system
S and L Vacuum Upgrade	\$10,000	05-5-00-906	New	FY 2021/22	Update current Vacuum system	Increase efficiency in wastewater system
Flow Monitor	\$5,000	05-5-00-906	New	FY 2021/22	Procure line flow monitor	Increase ability to manage system flow and timing
Transfer Switches	\$22,500	05-5-00-906	New	FY 2021/22	Install transfer switches for backup generators	Allow synchronicity upon power loss for generations





## Capital Improvement Plan 5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior	Remaining Cost	21-22	22-23	23-24	24-25+	Funding Source	
		Approp.						Operating	SDC
Effluent Expansion Phase I (Crop Imp)	580,000	430,000	150,000		150,000				100%
Effluent Expansion Phase II	787,000	-	787,000				787,000		100%
WWTP Software/SCADA upgrades PH I	44,066	4,066	40,000		40,000			39%	61%
WWTP Software/SCADA upgrades PH 2	40,000		40,000				40,000	39%	61%
WWTP VFD Improvements	30,000		30,000	30,000					100%
Bio-solids Removal	250,000		250,000				250,000	100%	
Locust Sewer Relocate	210,000	-	210,000	170,000				100%	
**Barclay Pumpstation Expansion	100,000		100,000		73,000				80%
Locust St. Interceptor	510,000	-	510,000		510,000				100%
Pumpstation #1 Improvements	117,000	-	117,000						100%
*Westside Pumpstation	2,000,000		2,000,000		1,500,000				75%
New Master Plan	100,000		100,000	75,000					100%
<b>TOTAL</b>	<b>4,768,066</b>	<b>434,066</b>	<b>4,334,000</b>	<b>275,000</b>	<b>2,273,000</b>	<b>-</b>	<b>1,077,000</b>		
<b>Total Sewer Fund</b>				<b>170,000</b>	<b>15,600</b>		<b>265,600</b>		
<b>Total Sewer SDC Fund</b>				<b>105,000</b>	<b>2,257,400</b>		<b>811,400</b>		
<b>TOTAL</b>				<b>275,000</b>	<b>2,273,000</b>		<b>1,077,000</b>		

**Notes:**

\*Project Funding option include SDC's/ Development Mitigation/URA

\*\*\$27,000 funded through Development Contribution



**SISTERS URBAN RENEWAL AGENCY**

(A COMPONENT UNIT OF THE CITY OF SISTERS)

**Adopted Budget  
For Fiscal Year 2021/22**

**BOARD MEMBERS**

Michael Preedin, Mayor  
Nancy Connolly, President  
Andrea Blum  
Jennifer Letz  
Gary Ross

**APPOINTED OFFICIALS**

Dave Moyer  
Susan Cobb  
Brianna Metzler  
Robin Smith  
Open

**CITY STAFF**

Cory Misley, City Manager  
Joseph O'Neill, Finance Director  
Paul Bertagna, Public Works Director  
Scott Woodford, Community Development Director  
Kerry Prosser, City Recorder and Assistant to the City Manager  
Erik Huffman, City Engineer  
Jeremy Green, City Attorney

**520 E. CASCADE AVENUE  
P.O. Box 39  
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**[www.ci.sisters.or.us](http://www.ci.sisters.or.us)**



# **Sisters Urban Renewal Agency Budget FY 2021/22**

## **Budget Message**

**Executive Director's Budget Message**  
**Adopted Budget FY 2021/22**  
**May 17, 2021**

### **Members of the Sisters Urban Renewal Agency Budget Committee:**

With this letter, I present a balanced Sisters Urban Renewal Agency (URA) budget for the Fiscal Year (FY) 2021/22. Over the last several FYs, we have not allocated or expended significant funds as we have been working on updating the URA Plan and Project List. We have retained a URA consultant, Elaine Howard, and her team to support financial modeling and navigating state statutes, as well as best practices and trends in other URAs across the state. Those updates were successfully accomplished with the adoption of URA Resolution 2020-03 and City Council Resolution 2020-30 in September 2020. There were several notable changes included in these updates:

- The URA Duration was extended from June 30, 2023, to June 30, 2030, meaning debt can be issued to FY 2030. However, tax increment revenues may continue to be collected beyond this date until it is found that deposits in the URA's debt service fund are sufficient to fully pay principal and interest on indebtedness issued through June 30, 2030.
  - Future extension provision added requiring approval of three of the four taxing districts that are estimated to forgo the most property tax revenue as computed in the report accompanying the proposed duration extension.
- The financial projections indicated a capacity of \$4.7 million for projects in 2020 dollars. Therefore, the URA Project List was updated to reflect proportional URA project costs totaling \$4.7 million.
- URA shall prepare a final report of the Plan within one year of the Plan's termination, including such pertinent information as projects completed, comparisons growth within the URA and outside, tax increment revenues, and maximum indebtedness used and unused.

Later in this document, you will see that the utilization of URA funds has been minimal since FY 2018/19. At the same time, Sisters has continued to grow and present challenges to problem-solve, fund, and ultimately resolve. The URA will play a significant role in furthering downtown investment and growth. This will take many forms and is outlined in the updated Project List, including alleviating constraints and congestion on US20, adding capacity to other essential infrastructure, constructing downtown streetscape and safety improvements, offsetting land and development costs, boosting workforce housing, and delivering essential downtown amenities, among others.

This adopted FY budget includes funding to complete the Adams Avenue Streetscape that was started and taken to 30% design engineering in 2019. It also includes funds for the future downtown commercial building hardening program to protect against fire. The details of that program will be worked on throughout the next six to nine months with hopes of considering the first round of awards and projects prior to the 2022 fire season. That is an aspirational goal but the goal, nonetheless.

With that said, projects may arise throughout this FY that the URA could play a significant role in funding. Staff will bring back a supplemental budget request if the right opportunity presents itself.



# Sisters Urban Renewal Agency Budget FY 2021/22

## Budget Message

### Updated URA Project List

Table 1 - Projects to be Undertaken

Potential Projects	Cost Estimate	% Urban Renewal	Urban Renewal \$
<b>Transportation, Streetscape &amp; Utility Infrastructure</b>			
Locust/US 20 Roundabout	\$ 5,000,000	22%	\$ 1,100,000
Adams Ave Streetscape & Alley Improvements	\$ 3,000,000	50%	\$ 1,500,000
Westside Pumpstation	\$ 2,000,000	25%	\$ 500,000
<b>Downtown Amenities</b>			
Property Acquisition for Future Downtown Amenity	\$ 300,000	50%	\$ 150,000
Future Downtown Amenities	\$ 400,000	50%	\$ 200,000
<b>Development Assistance</b>			
Workforce Housing	\$ 4,000,000	10%	\$ 400,000
Loans / Technical Assistance / Grants/Incentives	\$ 575,000	100%	\$ 575,000
<b>Plan Administration, Implementation &amp; Support</b>			
Staff, Material and Services	\$ 275,000	100%	\$ 275,000
Total Project Costs	\$ 15,550,000		\$ 4,700,000
Estimated Maximum Resources			\$ 4,700,000

Source: City of Sisters

As the community has shown, there is a healthy desire to strive for new initiatives and projects outlined, among other places, in the Sisters Country Vision. These projects come with a price. Strategically managing the URA is a key puzzle piece in delivering on priority projects over this decade.

### **Review of FY 2020/21 URA Work Plan:**

Objectives that were accomplished include:

- Create new opportunities (programs) for URA to further its goals and objectives.

Objectives that are still being considered: N/A

Objectives reviewed and determined would not be moved forward include:

- Create a matrix to evaluate vacant land for strategic property acquisition.



# **Sisters Urban Renewal Agency Budget FY 2021/22**

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## **Budget Message**

### **Objectives for FY 2021/22 URA Work Plan:**

- Continue building fundamental institutional knowledge among staff.
- Complete 100% engineering and design for Adams Avenue Streetscape upgrade.
- Explore the creation of a wildfire resiliency program to retrofit eligible downtown commercial buildings.
- Explore strategic opportunities to leverage URA funds per the new Project List and priorities.

### **URA Overview**

The 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 downtown Sisters commercial core, and improvements are contemplated in the Sisters Downtown Urban Renewal Plan. Per 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 in conjunction with the implementation of the URA Plan. Increased property tax values that occur over time or with new development within the District generate incremental tax revenue, which is used to repay debt and implement the Plan. The Plan is intended to promote the development of downtown as the commercial and cultural center of the Sisters community. It will also assist property owners in the rehabilitation, development, or redevelopment of their properties. In theory and practice, the URA efforts are successful if the value of the District at the expiration of the URA has stimulated investment and growth that otherwise would not have occurred.

### **Assessed Value & Property Tax Information**

When an urban renewal district is first created, the assessed value within the district boundaries is established as the "frozen tax base." The property values within the District will grow above the frozen base amount. That increase is called the "incremental" or "excess" value. Overlapping jurisdictions (city, county, special districts, bonds, etc.) 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. The amount of tax increment revenue a district collects is determined under Measure 50. The amount of tax increments a district may collect is affected by the increase in assessed valuation on properties in a district above the frozen base valuation.



# Sisters Urban Renewal Agency Budget FY 2021/22

## Budget Message

A ten-year history, current and proposed property tax revenues in the District are below:

FY	Excess Assessed Value	Increase From Prior Year	% age Increase	Levied Taxes	Budget	Actual Received
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)	-2%	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	26%	157,139	120,000	154,001
16/17	11,391,781	542,466	5%	165,631	160,000	194,908
17/18	13,848,977	2,457,196	22%	201,808	190,000	225,279
18/19	15,880,427	2,031,450	15%	231,425	224,000	280,580
19/20	19,916,145	4,035,718	25%	289,542	275,000	295,330
20/21	30,206,355	10,290,210	52%	417,596	285,000	*
21/22	32,018,736	1,812,381	6%	439,233	445,000	**

\* projected

\*\* proposed

Projects and initiatives that Sisters URA funds have been used for in the past years:

### Maximum Indebtedness

<b>Adopted 2003</b>	<b>\$ 9,889,199</b>	
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
FY 18/19	(67,824)	Adams Ave. Streetscape Design
<b>Balance Available</b>	<b>\$ 7,670,668</b>	



## **Sisters Urban Renewal Agency Budget FY 2021/22**

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### **Budget Message**

#### **Summary**

As Sisters continues to experience strong growth, local governmental organizations must respond by looking creatively at the entire toolbox to stay proactive to meet demands and deliver amenities. The Sisters URA is a critical tool towards furthering development within downtown that has implications for the entire community in a city of our size. As with any tool, we need to recognize its value while using it thoughtfully. FY 2019/20 and 2020/21 were intended to be a transition in the URA looking to a date certain in the future and creating a realistic yet ambitious and fresh project list to deliver on – we have successfully built that foundation and plan to begin implementing in FY 2021/22.

There is still a tremendous amount of work ahead if we are to use the URA as we have outlined. Now that we have an updated URA Plan and Project List, we can allocate strategic proportions of project costs and accomplish a great deal that otherwise may not have occurred to better Sisters.

Respectfully submitted,

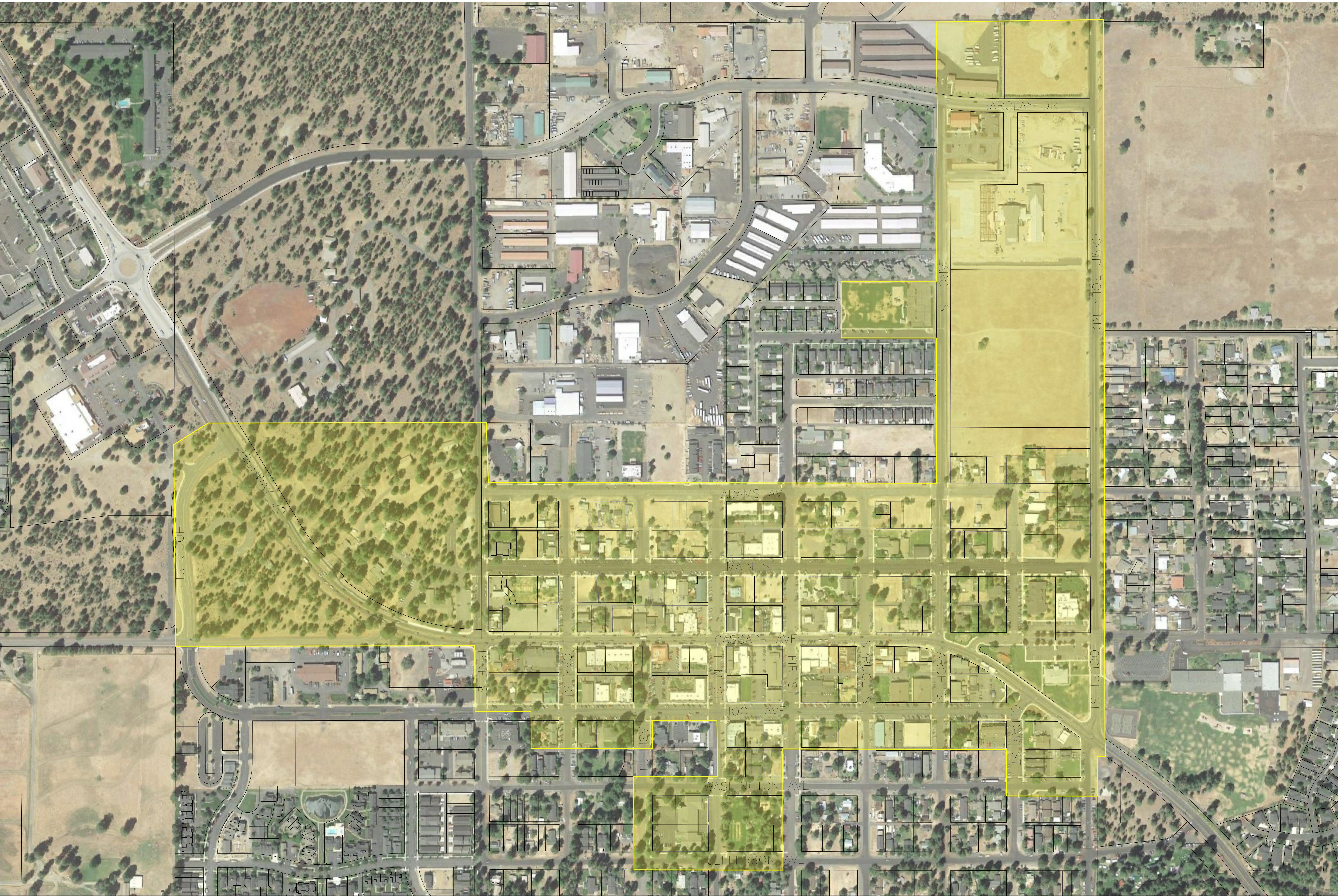
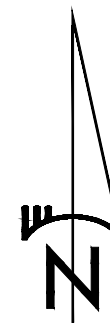
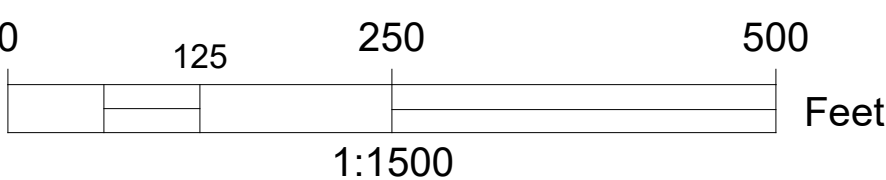
Cory Misley  
Budget Officer / Executive Director



# City of Sisters Urban Renewal District

LEGEND

URBAN RENEWAL AREA







### **DOWNTOWN SISTERS URBAN RENEWAL PLAN**

\*THE URA IS REVIEWING BELOW TO BRING IN-LINE WITH THE NEW LONG-TERM STRATEGY UPDATE

#### **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 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property taxes	\$ 280,580	\$ 295,330	\$ 285,000	\$ 445,000	\$ 445,000	\$ 445,000
Interest	11,258	12,576	3,000	2,200	2,200	2,200
Miscellaneous	-	-	-	-	-	-
Transfers In/Loan Proceeds	-	-	-	200,000	200,000	200,000
Revenues Total	<b>291,838</b>	<b>307,906</b>	<b>288,000</b>	<b>647,200</b>	<b>647,200</b>	<b>647,200</b>
Beginning Fund Balance	395,207	444,693	565,522	838,801	838,801	838,801
<b>TOTAL RESOURCES</b>	<b>\$ 687,045</b>	<b>\$ 752,599</b>	<b>\$ 853,522</b>	<b>\$ 1,486,001</b>	<b>\$ 1,486,001</b>	<b>\$ 1,486,001</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Materials & Services	\$ 3,891	\$ 15,626	\$ 28,200	\$ 144,200	\$ 144,200	\$ 144,200
Capital Improvements	65,724	2,100	-	-	-	-
Transfers Out	-	-	-	-	-	-
Debt Service	172,737	157,967	142,061	446,175	446,175	446,175
Expenditures Total	<b>242,352</b>	<b>175,693</b>	<b>170,261</b>	<b>590,375</b>	<b>590,375</b>	<b>590,375</b>
Operating Contingency	-	-	68,567	145,113	145,113	145,113
Reserve for Future Expenditures	-	-	614,694	750,513	750,513	750,513
<b>TOTAL REQUIREMENTS</b>	<b>\$ 242,352</b>	<b>\$ 175,693</b>	<b>\$ 853,522</b>	<b>\$ 1,486,001</b>	<b>\$ 1,486,001</b>	<b>\$ 1,486,001</b>
<b>NET TOTAL</b>	<b>\$ 444,693</b>	<b>\$ 576,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Urban Renewal Agency Fund Summaries

### Urban Renewal Debt Service Fund

**RESPONSIBLE MANAGER:** Joe O'Neill, Finance Director

**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 2020/21

- The Agency's only debt continues to be the loan with First Interstate Bank. The Agency will evaluate the needs in the Urban Renewal District and the possibility of incurring new debt before the Plan expires on June 30, 2030.
- With the retirement of URA debt in FY 2021/22, coupled with the URA Project Fund (Fund 21), requiring additional funds for upcoming projects, it was necessary to incur added debt and transfer funds into the URA Project Fund. To accomplish this, the General Fund of the City is loaning funds to the URA Project Fund incurring debt of which is paid by the URA Debt Service Fund. The URA Project Fund is receiving \$200,000 from the General Fund while the URA Debt Fund is repaying the General Fund \$150,000.

#### URBAN RENEWAL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Property taxes	\$ 280,580	\$ 295,330	\$ 285,000	\$ 445,000	\$ 445,000	\$ 445,000
Interest/Loan Proceeds	7,399	10,346	2,000	200	200	200
Total Revenues	<b>287,979</b>	<b>305,676</b>	<b>287,000</b>	<b>445,200</b>	<b>445,200</b>	<b>445,200</b>
Beginning Fund Balance	213,780	329,022	469,755	751,488	751,488	751,488
<b>TOTAL RESOURCES</b>	<b>\$ 501,759</b>	<b>\$ 634,698</b>	<b>\$ 756,755</b>	<b>\$ 1,196,688</b>	<b>\$ 1,196,688</b>	<b>\$ 1,196,688</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditure:						
Debt service	\$ 172,737	\$ 157,967	\$ 142,061	\$ 446,175	\$ 446,175	\$ 446,175
Total Expenditure	<b>172,737</b>	<b>157,967</b>	<b>142,061</b>	<b>446,175</b>	<b>446,175</b>	<b>446,175</b>
Reserve for Future Expenditures	-	-	614,694	750,513	750,513	750,513
<b>TOTAL REQUIREMENTS</b>	<b>\$ 172,737</b>	<b>\$ 157,967</b>	<b>\$ 756,755</b>	<b>\$ 1,196,688</b>	<b>\$ 1,196,688</b>	<b>\$ 1,196,688</b>

<i>Budgetary basis adjustment</i>	-	-	-	-	-	-
<b>NET TOTAL</b>	<b>\$ 329,022</b>	<b>\$ 476,731</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>20 - URBAN RENEWAL DEBT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 2,404	\$ 5,967	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
20-4-00-301	INTEREST EARNED	7,399	8,837	2,000	200	200	200
20-4-00-302	CURRENT TAXES	278,176	289,363	280,000	440,000	440,000	440,000
20-4-00-310	MISCELLANEOUS	-	1,509	-	-	-	-
<b>TOTAL REVENUE</b>		<b>287,979</b>	<b>305,676</b>	<b>287,000</b>	<b>445,200</b>	<b>445,200</b>	<b>445,200</b>
<b>BEGINNING FUND BALANCE</b>							
20-4-00-400	BEGINNING FUND BALANCE	213,780	329,022	469,755	751,488	751,488	751,488
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>213,780</b>	<b>329,022</b>	<b>469,755</b>	<b>751,488</b>	<b>751,488</b>	<b>751,488</b>
<b>TRANSFER FROMS</b>							
20-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 501,759</b>	<b>\$ 634,698</b>	<b>\$ 756,755</b>	<b>\$ 1,196,688</b>	<b>\$ 1,196,688</b>	<b>\$ 1,196,688</b>
<b>REQUIRMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
20-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 614,694	\$ 750,513	\$ 750,513	\$ 750,513
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>614,694</b>	<b>750,513</b>	<b>750,513</b>	<b>750,513</b>
<b>EXPENDITURES</b>							
<b>DEBT SERVICE</b>							
20-5-00-802	CITY OF SISTERS LOAN	-	-	-	150,000	150,000	150,000
20-5-00-815	BOTC PRINCIPAL	154,058	140,685	130,643	291,323	291,323	291,323
20-5-00-816	BOTC INTEREST	18,679	17,282	11,418	4,852	4,852	4,852
20-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>172,737</b>	<b>157,967</b>	<b>142,061</b>	<b>446,175</b>	<b>446,175</b>	<b>446,175</b>
<b>TOTAL EXPENDITURES</b>		<b>172,737</b>	<b>157,967</b>	<b>142,061</b>	<b>446,175</b>	<b>446,175</b>	<b>446,175</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ 172,737</b>	<b>\$ 157,967</b>	<b>\$ 756,755</b>	<b>\$ 1,196,688</b>	<b>\$ 1,196,688</b>	<b>\$ 1,196,688</b>
<b>20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 329,022</b>	<b>\$ 476,731</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



### 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 Urban Renewal Project fund will provide the 100% design for the Adams Avenue Streetscape project.

#### URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Revenues:						
Interest	\$ 3,859	\$ 2,230	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
Miscellaneous	-	-	-	-	-	-
Transfers In/Loan Proceeds	-	-	-	200,000	200,000	200,000
Total Revenues	<b>3,859</b>	<b>2,230</b>	<b>1,000</b>	<b>202,000</b>	<b>202,000</b>	<b>202,000</b>
Beginning Fund Balance	181,427	115,671	95,767	87,313	87,313	87,313
<b>TOTAL RESOURCES</b>	<b>\$ 185,286</b>	<b>\$ 117,901</b>	<b>\$ 96,767</b>	<b>\$ 289,313</b>	<b>\$ 289,313</b>	<b>\$ 289,313</b>

REQUIREMENTS	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 3,891	\$ 15,626	\$ 28,200	\$ 144,200	\$ 144,200	\$ 144,200
Capital Improvements	65,724	2,100	-	-	-	-
Total Expenditures	<b>69,615</b>	<b>17,726</b>	<b>28,200</b>	<b>144,200</b>	<b>144,200</b>	<b>144,200</b>
Operating Contingency	-	-	68,567	145,113	145,113	145,113
<b>TOTAL REQUIREMENTS</b>	<b>\$ 69,615</b>	<b>\$ 17,726</b>	<b>\$ 96,767</b>	<b>\$ 289,313</b>	<b>\$ 289,313</b>	<b>\$ 289,313</b>

<b>NET TOTAL</b>	<b>\$ 115,671</b>	<b>\$ 100,175</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 BUDGET	FY 2021/22 MANAGER PROPOSED	FY 2021/22 COMMITTEE APPROVED	FY 2021/22 COUNCIL ADOPTED
<b>21 - URBAN RENEWAL PROJECT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
21-4-00-301	INTEREST EARNED	\$ 3,859	\$ 2,230	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
21-4-00-347	LOAN PROCEEDS	-	-	-	200,000	200,000	200,000
21-4-00-348	CITY OF SISTERS PROCEEDS	-	-	-	-	-	-
21-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>3,859</b>	<b>2,230</b>	<b>1,000</b>	<b>202,000</b>	<b>202,000</b>	<b>202,000</b>
<b>BEGINNING FUND BALANCE</b>							
21-4-00-400	BEGINNING FUND BALANCE	181,427	115,671	95,767	87,313	87,313	87,313
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>181,427</b>	<b>115,671</b>	<b>95,767</b>	<b>87,313</b>	<b>87,313</b>	<b>87,313</b>
<b>TOTAL RESOURCES</b>							
		\$ 185,286	\$ 117,901	\$ 96,767	\$ 289,313	\$ 289,313	\$ 289,313
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
21-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 68,567	\$ 145,113	\$ 145,113	\$ 145,113
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>68,567</b>	<b>145,113</b>	<b>145,113</b>	<b>145,113</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
21-5-00-700	ADMINISTRATIVE SERVICES	1,161	7,816	20,000	6,000	6,000	6,000
21-5-00-706	AUDITING SERVICES	2,250	1,000	3,200	3,200	3,200	3,200
21-5-00-712	TECHNICAL ASSISTANCE	-	-	-	50,000	50,000	50,000
21-5-00-726	CONTRACTED SERVICES	480	6,810	5,000	85,000	85,000	85,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>3,891</b>	<b>15,626</b>	<b>28,200</b>	<b>144,200</b>	<b>144,200</b>	<b>144,200</b>
<b>CAPITAL OUTLAY</b>							
21-5-00-906	CAPITAL OUTLAY	65,724	2,100	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>65,724</b>	<b>2,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>69,615</b>	<b>17,726</b>	<b>28,200</b>	<b>144,200</b>	<b>144,200</b>	<b>144,200</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 69,615</b>	<b>\$ 17,726</b>	<b>\$ 96,767</b>	<b>\$ 289,313</b>	<b>\$ 289,313</b>	<b>\$ 289,313</b>
<b>21-URBAN RENEWAL PROJECT FUND NET TOTAL</b>		<b>\$ 115,671</b>	<b>\$ 100,175</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Additional Information

### Accounts Payable Vendors

#### ACCOUNTS PAYABLE VENDOR LISTING

Listed below is a report of Accounts Payable vendors paid in FY 2020/21. The report is as of May 6, 2021 and the total is \$3,654,031.40

DESCHUTES COUNTY SHERIFF	530,435.00
CIS TRUST	345,074.15
ABBAS WELL DRILLING	330,731.25
SISTERS AREA CHAMBER OF C	186,861.79
JP PRINZ CO., LLC	179,878.70
OREGON PUBLIC EMPLOYEES R	167,926.50
CENTRAL ELECTRIC COOP	160,439.99
BECON LLC	127,991.44
AERATION INDUSTRIES INTER	127,683.00
TRI COUNTY PAVING, LLC	81,149.46
MISC VENDOR	79,085.96
CASCADE CIVIL CORP	77,422.00
ANGELO PLANNING GROUP	74,379.50
DESCHUTES COUNTY FINANCE	73,967.34
BRYANT LOVLIE & JARVIS,	69,468.39
FERGUSON ENTERPRISES, INC	69,037.37
ROBINSON & OWEN HEAVY CON	68,283.75
ANDERSON PERRY & ASSOCIAT	64,426.81
CENTRAL OREGON INTERGOVER	57,262.78
U.S. BANK	57,039.11
ECONOMIC DEVELOPMENT FOR	51,000.00
VELOX SYSTEMS	37,189.43
BUELL RECREATION, LLC	31,328.40
DICKEY AND TREMPER, LLP	31,180.00
CAMERON BUILDING MAINTENA	28,532.90
CURTS ELECTRIC	24,103.92
TEWALT & SONS EXCAVATION	18,600.00
UNIVERSITY OF OREGON	17,625.00
ING	17,210.00
MID COLUMBIA PROUCERS INC	16,354.11
THE NUGGET NEWSPAPER	16,157.52
OLSON, LLC	15,128.00





## Additional Information

### Accounts Payable Vendors

H. D. FOWLER COMPANY	13,159.29
CHRISTMAS LIGHTS R US	11,993.75
WINSUPPLY	11,254.63
SISTERS ACE HARDWARE	11,038.65
HOYT'S HARDWARE	10,238.98
TYLER TECHNOLOGIES/INCODE	9,967.59
BMS TECHNOLOGIES	9,421.75
ADVANCED PRECAST PRODUCTS	9,005.00
LANDSCAPES FORMS, INC	8,080.00
QUANTUM COMMUNICATION	8,050.85
SEAL MASTER PORTLAND	7,285.89
LITTLE JOHN'S TOILETS	7,253.32
ALERT SAFETY SUPPLY	7,006.25
ADVANTAGE SEALCOATING	6,952.00
DESCHUTES COUNTY TAX COLL	6,937.61
BAXTER AUTO PARTS	6,846.01
REPUBLIC SERVICES #675	6,725.21
SISTERS HABITAT FOR HUMAN	6,627.00
THREE SISTERS IRRIGATION	6,602.60
EDGE ANALYTICAL, INC.	6,510.00
ASIFLEX	6,508.77
WCP SOLUTIONS	6,474.10
ARBOR 1 TREE SERVICE, LLC	6,030.00
XEROX CORPORATION	5,995.00
SISTERS OUTDOOR QUILT SHO	5,150.00
OFFICE DEPOT	5,149.62
VERIZON WIRELESS	5,122.97
HICKMAN, WILLIAMS & ASSOC	5,082.50
OWEN EQUIPMENT COMPANY	5,078.36
AFLAC	5,070.51
ENNIS-FLINT, INC.	4,861.20
HIGH DESERT AGGREGATE & P	4,705.00
PONDEROSA FORGE & IRONWOR	4,552.80
PACIFIC POWER GROUP	4,542.83
FCS GROUP	4,318.75
C & C NURSERY	3,838.00
TAYLOR TIRE CENTER	3,687.58
SOAR FOUNDATION	3,625.00
VAN HANDEL AUTOMOTIVE, IN	3,614.28
GSI WATER SOLUTIONS, INC.	3,445.50



## Additional Information

### Accounts Payable Vendors

ADP, LLC	3,408.05
SISTERS FARMERS MARKET	3,400.00
DEPARTMENT OF ENVIRONMENT	3,334.00
X-PRESS PRINTING	3,332.70
ELAINE HOWARD CONSULTING,	3,318.00
SPINDRIFT FORESTRY CONSUL	3,173.50
SISTERS RENTAL	3,169.00
PETERSON CAT	3,008.04
JAMAR TECHNOLOGIES, INC	2,968.53
OREGON LODGING TAX	2,890.55
BUREAU OF LABOR AND INDUS	2,817.54
RESERVE ACCOUNT	2,800.00
VALIC	2,700.00
LEAGUE OF OREGON CITIES	2,649.79
CXT, INC.	2,640.25
SMARSH	2,588.00
ENERGYNEERING SOLUTIONS,	2,560.00
SIGNS OF SISTERS	2,495.00
SISTERS FOLK FESTIVAL	2,475.00
COASTAL-REDMOND	2,473.59
SHERWIN-WILLIAMS	2,457.84
BEND RIGGING SUPPLY, LLC	2,316.54
WARFIGHTERS OUTFITTERS, I	2,200.00
ESRI, INC.	2,196.16
SMAF ENVIROMENTAL, LLC	2,118.71
MUNICIPAL CODE CORPORATIO	2,100.00
COMFORT FLOW HEATING	2,097.00
USA FLEET SOLUTIONS	2,096.50
J H REPAIR, INC.	2,000.00
ICMA	1,960.00
HEART OF OREGON CORPS YOU	1,900.00
OREGON HEALTH AUTHORITY	1,840.00
CIRCLE OF FRIENDS	1,830.00
FURRY FRIENDS FOUNDATION	1,800.00
MOMENTUM PROMO	1,797.95
SWEENEY PLUMBING, INC	1,784.60
TOGETHER FOR CHILDREN	1,750.00
BRIKWAL SECURITY, LLC	1,720.00
GC SYSTEMS, INC.	1,686.92
AIRGAS USA, LLC	1,628.33



## Additional Information

### Accounts Payable Vendors

CONSOLIDATED SUPPLY CO.	1,568.56
SISTERS PARK AND RECREATI	1,500.00
WELLHOUSE MARKET	1,500.00
CODE PUBLISHING INC.	1,429.45
THREE SISTERS HISTORICAL	1,400.00
SEED TO TABLE OREGON	1,360.00
UNIVAR USA INC.	1,345.80
INDUSTRIAL SOFTWARE SOLUT	1,275.00
KIWANIS CLUB OF SISTERS	1,250.00
TMG SERVICES	1,223.75
KNIFE RIVER	1,193.72
XEROX FINANCIAL SERVICES	1,177.83
JOHNSON CONTROLS FIRE PRO	1,172.52
VOHS CUSTOM LANDSCAPING,	1,115.00
NORCO	1,098.22
STATE FORESTER	1,064.70
ADVOCATES FOR LIFE SKILLS	1,063.00
SISTERS FENCE COMPANY	1,040.00
PITNEY BOWES, INC.	1,030.18
SISTERS COFFEE CO.	944.30
USA BLUEBOOK	939.68
CITI CARDS	922.51
BENDBROADBAND	912.90
THERMO FLUIDS, INC	908.15
DEPTARTMENT OF ADMINISTRA	900.00
SANI-STAR	900.00
ASSISTANCE LEAGUE OF BEND	888.00
CENTRAL OREGON CITIES ORG	881.00
OREGON GOVERNMENT ETHIC C	878.19
OREGON ASSOCIATION OF WAT	873.68
GRADELINE, INC.	857.68
OVERHEAD DOOR CO. OF CENT	837.50
OCCUPATIONAL MEDICINE AT	830.50
SISTERS SCHOOL DISTRICT	820.00
PONDEROSA HEATING & COOLI	786.00
DESCHUTES COUNTY TREASURE	750.00
SISTERS SCIENCE CLUB	750.00
US BANK	677.43
AGE FRIENDLY SISTERS COUT	630.00
CITIZENS FOR COMMUNITY	625.00



## Additional Information

### Accounts Payable Vendors

QUALITY CONTROL SERVICES,	600.00
VFW-POST 8138	580.00
FIREPRO	564.00
D&S HYDRAULICS, INC	557.93
BEND BULLETIN/ REDMOND SP	546.00
PLATT	531.22
PREMIER BUILDERS EXCHANGE	517.80
EMPIRE STONE COMPANY	514.32
CARROT-TOP INDUSTRIES, IN	492.55
MOTION & FLOW CONTROL PRO	467.94
QUILL CORPORATION	458.97
HIGH DESERT AUTOMOTIVE SU	450.18
OAPA	450.00
SMART	440.00
SMITH & LOVELESS INC.	434.47
PETTY CASH	429.84
APSCO	386.10
ONE CALL CONCEPTS, INC.	379.46
MASA MTS	351.00
OCCMA	350.00
BI-MART CORPORATION	306.57
OREGON SECRETARY OF STATE	300.00
BLAST INDUSTRIES, LLC	300.00
CRAMER MARKETING	255.82
WILLIAM H. REILLY & CO.,	255.29
PAPE MACHINERY	243.87
MIKE'S MOBILE MIX CONCRET	223.00
DEPARTMENT OF STATE LANDS	205.26
MIKE'S FENCE CENTER, INC	200.00
MIRELES, TERESA	200.00
CENTRAL OREGON MEDIA GROU	198.71
EDGINGTON ROAD DISTRICT	175.00
FASTENAL	174.61
SOLID WASTE	162.00
REDMOND FENCE & POLE STRU	162.00
BEND LOCK & SAFE, INC	130.00
OREGON DEPARTMENT OF REVE	120.00
SWIFT STEEL	119.90
USDA FOREST SERVICE	115.00
BOBCAT OF CENTRAL OREGON	113.25



## Additional Information

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### Accounts Payable Vendors

TOOLSMART USA	111.98
DAILY JOURNAL OF COMMERCE	106.48
OREGON MAYORS ASSOCIATION	106.00
AMERICAN PLANNING ASSOCIA	99.00
SAFEGUARD OREGON	98.58
SWISS MOUNTAIN LOG HOMES,	92.00
STATE OF OREGON-CORP. DIV	80.00
COMPLETE SCREENING AGENCY	65.75
DESCHUTES COUNTY	61.38
OAMR TREASURER	60.00
LAKEVIEW MILLWORKS SALES,	50.00
SECRETARY OF STATE	40.00
PONY EXPRESS	20.80
OREGON DMV	6.35
PETERSON TRUCKS, INC	5.96



## Additional Information

### Personnel Services

#### STAFF RESOURCES

The fiscal year 2021/22 approved budget includes 18.50 full-time equivalents (FTE) positions.

Position	FY 2020/21 Budget	FY 2021/22 Budget	FY 2021/22 % Benefits to Total Wage
City Manager	110,000	119,000	30.81%
City Recorder	70,193	73,369	58.12%
Finance Director	94,216	98,506	49.22%
Staff Accountant	55,203	57,712	67.56%
Admin Asst-Finance	42,346	46,052	79.32%
CDD Director	94,216	92,853	32.99%
Principal Planner	75,408	78,827	34.68%
Planning Tech	63,029	65,990	54.01%
Associate Planner		54,363	57.80%
PW Director	102,952	113,185	48.19%
UT II	55,132	59,847	65.97%
UT I	54,156	56,261	69.15%
UT I	37,025	37,576	47.28%
UT II	44,820	45,491	42.87%
UT I	52,790	36,467	48.13%
Maintenance Supervisor	56,468	59,039	54.98%
Parks and Public Events Coord	52,631	53,428	71.67%
Project Coordinator	70,175	73,369	58.14%
UT Assistant/UT I	15,943	15,450	
On Call Comp.	14,000	25,000	
<b>Total Wages Regular</b>	<b>1,160,700</b>	<b>1,261,786</b>	<b>53.94%</b>
Park Host	13,000	20,000	
Maintenance OT	750	750	
Parks OT	2,500	2,500	
Water OT	3,000	3,000	
Street OT	2,500	5,000	
Sewer OT	1,500	3,500	
Planning OT	750	750	
Support Tech OT	-	-	
Finance OT	-	-	
Administration OT	-	-	
<b>Total Park Host &amp; Overtime</b>	<b>11,000</b>	<b>35,500</b>	
<b>Total Wages</b>	<b>\$ 1,171,700</b>	<b>\$ 1,297,286</b>	



## Additional Information

### Personnel Services

The tables below illustrate the staff FTEs by department and by fund for the last five years and approved FY 2021/22 Budget.

#### COMPARISON OF PERSONNEL CHANGES FULL TIME EQUIVALENT (FTE) POSITIONS

DEPARTMENT	17/18	Full Time Equivalent				Change from Prev Yr
	18/19	19/20	20/21	21/22		
<b><i>City Manager's Office</i></b>						
City Manager	1.00	1.00	1.00	1.00	1.00	-
City Recorder/Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00	-
IT/Data Analyst	0.75					-
<b>Total</b>	<b>2.75</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	-
<b><i>Finance &amp; Administration</i></b>						
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	-
Staff Accountant	-	-	-	1.00	1.00	-
Accounting Technician	1.00	1.00	1.00	-	-	-
Admin Asst	0.75	0.75	1.00	1.00	1.00	-
<b>Total</b>	<b>2.75</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	-
<b><i>Community Development</i></b>						
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	-	1.00	1.00	1.00	1.00	-
Senior Planner	1.00	-	-	-	-	-
Associate Planner	-	-	-	-	1.00	1.00
Planning Technician	0.80	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>1.00</b>
<b><i>Public Works</i></b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	-
Project Coordinator	-	-	1.00	1.00	1.00	-
Public Works Operations Coordinator	1.00	1.00	-	-	-	-
Administrative Assistant	-	-	1.00	-	-	-
Parks and Public Event Coordinator	-	-	-	1.00	1.00	-
Maintenance Lead	1.00	1.00	-	-	-	-
Utility Worker III/II	1.00	2.00	2.00	2.00	2.00	-
Utility Worker I	4.00	3.00	3.00	3.00	3.50	0.50
Utility Assistant	0.50	0.50	0.50	0.50	-	(0.50)
<b>Total</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	-
<b>TOTAL FTEs</b>	<b>17.80</b>	<b>17.25</b>	<b>17.50</b>	<b>17.50</b>	<b>18.50</b>	<b>1.00</b>
<b>Total FTE %age inc(dec)</b>	<b>-5.07%</b>	<b>-3.09%</b>	<b>1.45%</b>	<b>0.00%</b>	<b>5.71%</b>	



## Additional Information

### Personnel Services

#### COMPARISON OF PERSONNEL CHANGES FTE ALLOCATIONS BY FUND

FUND	Allocated FTE by Fund					Change from Prev Yr
	17/18	18/19	19/20	20/21	21/22	
General Fund						
Admin	2.90	2.35	2.45	2.40	2.20	(0.20)
Maintenance	1.05	0.95	0.75	0.75	0.75	-
Parks	2.08	1.65	1.60	2.00	2.05	0.05
Planning	2.90	2.75	2.95	2.75	3.50	0.75
<b>Total General Fund</b>	<b>8.93</b>	<b>7.70</b>	<b>7.75</b>	<b>7.90</b>	<b>8.50</b>	<b>0.60</b>
Water	3.08	3.25	3.40	3.30	3.35	0.05
Streets	2.97	3.30	3.20	3.35	3.55	0.20
Sewer	2.83	3.00	3.15	2.95	3.10	0.15
<b>TOTAL FTEs</b>	<b>17.80</b>	<b>17.25</b>	<b>17.50</b>	<b>17.50</b>	<b>18.50</b>	<b>1.00</b>

#### PERSONNEL SERVICES COMPARISON

Personnel Services	15/16	16/17	17/18	18/19	19/20	20/21	Adopted FY 2021/22
Budget	\$ 1,414,374	\$ 1,522,027	\$ 1,619,369	\$ 1,619,283	\$ 1,824,968	\$ 1,914,789	\$ 2,114,019
Actual/Projected	1,450,898	1,391,677	1,557,954	1,540,196	1,667,966	1,731,878	-
<b>FTE</b>							
	17.75	18.75	17.8	17.25	17.5	17.5	18.5
<b>COLA</b>							
	1.7%	1.7%	1.4%	2.2%	2.65%	2.2%	1.5%
<b>Merit</b>							
	3%	3%	3%	3%	3%	3%	3%
<b>Medical Premium</b>							
<b>CIS Forecast Incr</b>	7.8%	2.5%	2.5%	9.1%	5.5%	6.0%	6.0%
<b>Actual FF Monthly Prem</b>	1,732.87	1,775.19	2,000.06	2,169.25	2,243.85	2,353.46	2,440.81
% change	7.8%	2.4%	12.7%	8.5%	3.4%	4.9%	3.7%
<b>PERS</b>							
OPSRP	12.95%	12.95%	15.97%	15.97%	20.50%	20.50%	23.05%
Tier	17.25%	17.25%	20.28%	20.28%	24.80%	24.80%	25.38%





# Comprehensive Financial Management Policies

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## 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

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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

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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 be responsible for establishing a process to ensure timely resolution of audit recommendations, if any.



## Comprehensive Financial Management Policies

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- 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

- 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.



## Comprehensive Financial Management Policies

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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).
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.



## Comprehensive Financial Management Policies

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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.
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.



## Comprehensive Financial Management Policies

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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

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### 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**

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### **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

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### **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.

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



## Comprehensive Financial Management Policies

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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

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### **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.



## Glossary of Municipal Finance Terms

**Accrual basis.** Method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(1)].

**Activity.** That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these [ORS 294.311 (2)].

**Adopted budget.** Financial plan that is the basis for appropriations. Adopted by the governing body [ORS 294.456].

**Ad valorem tax.** A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

**Appropriation.** Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

**Approved budget.** The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing [ORS 294.428].

**Assessed value.** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value. The growth is limited to 3% unless an exception applies (e.g., new or enlarged structure).

**Assessment date.** The date on which the real market value of property is set—January 1. Audit. The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State [ORS 297.425].

**Audit report.** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders and regulations.

**Bequest.** A gift by will of personal property; a legacy.

**Biennial budget.** A budget for a 24-month period.

**Billing rate.** A district’s tax rate used to compute ad valorem taxes for each property. The billing rate is expressed in dollars per \$1,000 of assessed property value.



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

**Budget committee.** Fiscal planning board of a local government, consisting of the governing body plus an equal number of registered voters appointed from the district [ORS 294.414].

**Proposed Budget Fiscal Budget message.** Written explanation of a local government’s budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body [ORS 294.403].

**Budget officer.** Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget [ORS 294.331].

**Budget period.** For local governments on a biennial budget, the 24-month period beginning July 1 and ending June 30 of the second following calendar year. See also “Fiscal year.”

**Budget transfers.** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**Capital outlay.** Items which generally have a useful life of 5 or more years, such as machinery, land, furniture, equipment, or buildings.

**Capital improvement reserve.** A line item within a fund used to account for expenditures to be used for major capital item purchase or construction.

**Capital replacement reserve.** A line item within a fund used to maintain a balance sufficient to replace assets at the end of their useful lives.

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

**Category of limitation.** The three categories of taxes on property for the purpose of the constitutional limits - education, general government, excluded from limitation [ORS 310.150].

**Compression.** A reduction in taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

**Consolidated billing tax rate.** The consolidated billing tax rate is the combined total of the billing rates for all taxing districts in a limitation category in the code area but does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.



**Constitutional limits.** The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Art. XI, sect. 11b, Or Const.).

**Contingency.** An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency [ORS 294.388].

**Devise.** A gift by will of the donor of real property.

**District.** See “Local government.” A local government entity that imposes property taxes (e.g. county, city, K-12 school district).

**Division of tax.** Division of tax refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

**Double majority.** A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question. (Any March or September Election)

**Education category.** The limitation category for taxes that will be used to support the public school system and that are not used to pay exempt bonded indebtedness [ORS 310.150(1)(b)].

**Encumbrance.** An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(13)].

**Enterprise fund.** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self- supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

**Excluded from limitation category.** The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(1)(a)].

**Exempt bonded indebtedness.** 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(7)(b)].

**Existing plan.** An existing urban renewal plan is defined as a plan that existed in December 1996, and, 1) chose an option and, 2) established a maximum amount of indebtedness by July 1998 and has not been amended to increase the land area or maximum indebtedness [ORS 457.435(4)(a)].





**Expenditures.** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure or unappropriated ending fund balance. [ORS 294.311(16)].

**Fiscal year.** A 12 month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

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

**Fund balance.** The excess of the assets of a fund over its liabilities and reserves. [ORS 294.311(18)].  
**Fund type.** One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1)].

**General fund.** A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

**General government category.** The limitation category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)(c)].

**Governing body.** County court or board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(20)]

**Grant.** A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(21)].

**Interfund loan.** Loan made from one fund to another and authorized by resolution or ordinance [ORS 294.468].

**Interfund Transfer.** Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. [ORS 294.463].

**Internal service fund.** A fund used to account for fiscal activities when goods or services are provided by one organizational unit to another on a cost-reimbursement basis [ORS 294.311(23) and 294.343].

**Levy.** Amount of ad valorem tax certified by a local government for the support of governmental activities.



**Liability.** Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances [ORS 294.311(24)].

**Local government.** Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality [ORS 294.311(26)].

**Local option tax.** Taxing authority approved by voters that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

**Materials and Services.** Expenses for operating costs and supplies and contracted services, such as utilities, rent, liability insurance, repair parts, fuel, accountant's fees, etc.

**Maximum assessed value (MAV).** The maximum taxable value limitation placed on real or personal property by the Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**Maximum authority.** The limitation on the amount of revenue that can be raised each year for an existing urban renewal plan area [ORS 457.435(3)(a)]. Plans that are not existing plans do not have a maximum authority amount. This amount is adjusted each year based on the growth of excess value in the plan area.

**Maximum indebtedness.** The amount of the principal of the indebtedness necessary to complete an urban renewal plan. This does not include indebtedness incurred to refund or refinance existing indebtedness [ORS 457.190(3)(a)]. It is specified in dollars and cents and based on good faith estimates of the scope and costs of the anticipated project or projects. All existing plans are required to have an ordinance which establishes a maximum indebtedness.

**Measure 5.** A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of 'real market value'. All other general government taxes are limited to \$10 per \$1,000 of 'real market value'.

**Measure 50.** Initially this measure was passed as Measure 47 in 1996 and was found to be unworkable, so was rewritten and submitted to the voters as Measure 50 in 1997 and passed. M50 reduced every property's 1995-96 assessed value by 10%, and also limited the amount of annual growth of the assessed value to 3 %. M50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts. If a district did not have a tax levy in 1997 and had never levied a tax, they could later request a permanent rate limit by going to the voters through a ballot measure.



**Municipal corporation.** See “Local government.”

**Municipality.** See “Local government.”

**Net working capital.** The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(27)].

**Object classification.** A grouping of expenditures, such as personnel services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(29)].

**Operating rate.** The rate determined by dividing the local government’s tax amount by the estimated assessed value in district. This rate is calculated by the assessor when a local government imposes its operating tax as an amount, rather than a tax rate.

**Ordinance.** A formal enactment by the governing board of a municipality.

**Organizational unit.** Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions such as a department, office or division. [ORS 294.311(31)].

**Personnel Services.** Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

**Permanent rate limit.** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year.

**Prior years’ tax levies.** Taxes levied for fiscal years preceding the current one.

**Program.** A group of related activities to accomplish a major service or function for which the local government is responsible [ORS 294.311(33)].

**Property taxes.** An ad valorem tax, another other “tax on property”, or fees, charges and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

**Proposed budget.** Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

**Publication.** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address, PO Box and Rural Route within the boundaries of the local government; or hand



delivery to each street address, PO Box and Rural Route address within the boundaries of the local government.

**Real Market Value (RMV).** The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date (Jan 1). [ORS 308.205].

**Reserve for Future Expenditure.** An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law.

**Reserve fund.** Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 294.346; 280.050].

**Resolution.** A formal order of a governing body; lower legal status than an ordinance. Resource. Estimated beginning funds on hand plus anticipated receipts [ORS 294.361].

**Special levy.** A special levy is an ad valorem tax imposed for an existing urban renewal plan. It is not a result of a division of tax but rather imposed directly for the plan.

**Special revenue fund.** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

**Special payment.** A budget expenditure category for distributions, pass-through payments, grants made to other organizations and other one-time or unusual expenditures where goods or services are not received in return, and that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

**Supplemental budget.** A revised financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize additional taxes. [ORS 294.471].

**Tax increment financing.** A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area. AKA urban renewal division of tax.

**Tax on property.** Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(18)].

**Tax rate.** The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

**Tax roll.** The official list showing the amount of taxes imposed against each taxable property.



**Tax year.** The fiscal year from July 1 through June 30.

**Trust fund.** A fund used to account for fiscal activities of assets held in trust by a local government.

**Unappropriated ending fund balance.** Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with operating cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency [ORS 294.398].