

Adopted Budget FY 2019/20

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Budget Committee

Introduction

City of Sisters Adopted Budget For Fiscal Year 2019-2020

CITY COUNCIL

Charles Ryan, Mayor
Nancy Connolly, President
Andrea Blum
Michael Preedin
Richard Esterman

APPOINTED OFFICIALS

William Hall
Gary Ross
Amy Burgstahler
David Moyer
David Asson

CITY STAFF

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

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Budget Message

Introduction



TO: Budget Committee Members and Citizens
FROM: Cory Misley, City Manager
DATE: May 6, 2019
RE: Presenting the Fiscal Year 2019/20 Adopted Budget

OVERVIEW

As the City Manager and Budget Officer for the City of Sisters, it is my pleasure to present the proposed Fiscal Year (FY) 2019/20 budget. This document reflects the knowledge and abilities of our staff who serve the City diligently across all day-to-day operations. We pride ourselves on ensuring a fiscally responsible budget and efficient services – thoughtfully balancing the needs of Sisters today, while planning and saving for critical future investments. As anyone in Sisters, either for the last two or twenty years will know, this community is continuing to grow and with that comes both opportunities and challenges. Without dynamic and robust essential infrastructure systems, none of the opportunities would have come to fruition and the challenges would have been amplified. Our public water, wastewater, and transportation systems are the backbone standing up our shared successes, while our land use planning and parks preserve and enhance the livability that first attracted so many of us here.

This proposed budget implements various initiatives and projects build upon the 6 City Council goals adopted for FY 2019/20:

- **Livability and Growth; Public Safety; Economic Development; Essential Infrastructure; Good Governance; and, Community Vision.**

Additional detail on the goals (and associated objectives) can be found on the FY 2019/20 Council Goals one-page overview, as well as in the detailed work plan by department.

Our fundamental duty remains the same, to balance priorities while being prudent about rising costs and variable revenues, all while saving and investing in our future. The City continues to be financially sound relying on diverse sources of revenue that are matched with healthy fund reserves. We are in great position to continue to deliver efficient, effective services in the City while playing a critical role in the future of Sisters Country.

CITY OVERVIEW

The City currently employs 16 FTE's (Full Time Equivalent) out of an approved 17.25 FTE's and 4 people, serving in the camp host capacity, on a part-time contracted basis. Building permit/inspection services are contracted from Deschutes County. We own 11 buildings and 5 public restroom facilities book valued at \$3,495,484; Equipment and Systems book valued at \$16,208,077 and Street Improvements book valued at \$6,618,374. We work 365 days per year, 7 days a week, 24 hours a day. We process approximately 465 Public Works service calls each year.

Budget Message

Introduction



COMMUNITY AND ECONOMIC TRENDS

- The population in the City increased by approximately 185 individuals during the past year, which represents a 7.3% growth in population.
- School enrollment increase by 2.9% from 1,069 to 1,100 from the beginning of 2017/18 to 2018/19 school year.
- The City has issued 614 business licenses so far this year – a 6.4% increase over last year.
- Total assessed property values of the city increased \$19,633,393 – a 5.5% increase from the prior year.
- Gas Taxes are relatively consistent when compared to prior year revenue to date.
- Transient Room Tax revenue has grown 12.8% from year to date last year, and is anticipated to continue to grow with the upcoming opening of the GrandStay Hotel with its 39-rooms.

KEY ECONOMIC FACTORS AND ASSUMPTIONS

The FY 19/20 budget is driven by key economic factors and assumptions as follows:

- **Property tax revenue** is budgeted to increase 5.4%.
- **Population** continues to increase. The city's current population is approximately 2,725. It is expected that during the upcoming fiscal year the city's population will continue to increase by approximately 7% or 185 individuals. Population affects estimates for state shared revenues (cigarette and liquor taxes) and state gas taxes which are distributed on a per capita basis.
- **Economic and Development Activity**
 - Some significant highlights of economic activity during the 2018/19 fiscal year include:
 - Sisters Country Horizons Vision Action Plan was completed
 - Adams Avenue streetscape design was completed
 - Transportation SDC Study was completed
 - US20 Roundabout aesthetics and art were completed
 - Forest Service Parcel Three (North of Barclay) sold for development
- **Staffing and Labor Costs**
 - The budget includes an increase of .25 FTE from the current budget year consisting of an increase to a full time Finance Administrative Assistant position from a .75 time Finance Administrative Assistant. The Public Works Department is updating its departmental staffing structure by reassigning the Maintenance Lead and Public Works Operations Coordinator positions to Project Coordinator and Public Works Administrative assistant positions.
 - A cost of living adjustment (COLA) of 2.65% is included in the budget.
 - Merit adjustments of up to 3% are tied to performance.
 - Healthcare benefit premiums are budgeted with at an estimated 6% increase above FY 18/19 levels. Employees will continue to contribute 10% of premium cost, ranging from \$80 to \$230 per month depending on the medical plan. The City actively promotes employee wellness

Budget Message

Introduction



through various initiatives including safety meetings, fitness programs, employee assistance programs and other measures.

- The Public Employee Retirement System (PERS) employer contribution rate increases for the FY 2019-20/FY 2020-21 Biennium. Tier 1/Tier 2 employees contribution rate will increase from 14.28% to 18.80%, and OPSRP employees' contribution rate will increase from 9.97% to 14.50%. The City will continue to pick up the employee's 6% share of the PERS contribution.
- **Risk Management** assumptions include the following:
 - Worker's compensation insurance rates will increase 3%.
 - Property and Liability insurance will increase by 3%.

FOCUS OF THE FISCAL YEAR 2019/20 BUDGET

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

The City's total budget, net of transfers in and out, is \$16,276,410 which represents a 6.9% increase from the \$15,227,487 budgeted last year. Highlights include:

- **Revenues:** Projected General Fund revenues are \$2,529,790 an increase of 3% from budgeted amounts for FY 18/19. The city's largest source of General Fund revenues will continue to be derived from property tax.
- **Reserves:** Per the City's Comprehensive Financial Management Policies, operating contingencies are set at two months operating expenses. Capital Replacement and Capital Improvement Reserves were established in each operating fund. Balances and annual contributions to these funds are analyzed each year to ensure the City is adequately reserved for future capital expenditures.
- **Transfers:** Transfers from operating funds to the City Hall Debt Service Fund are proposed for City Hall debt service payments
- **FTE Re-allocation:** Personnel Service allocations can have a major impact on operating funds. The allocation plan presented this year is designed to reflect, in general, how staff will support the City's programs and services. Large changes to allocations are avoided in order to provide operating stability in the funds.
- **Economic Development:** As with years past, this budget includes funding for a full-time Economic Development Manager for the Sisters Country Economic Development (SCED) Program through a contract with Economic Development for Central Oregon (EDCO). A key change is additional funding from Deschutes County and anticipated private contributions.

Budget Message

Introduction



- **Law Enforcement Contract:** The City is in the third year of a three year law enforcement contract with the Deschutes County Sheriff's Office. This contract calls for an increase of 4% per year. No changes in service levels are proposed, although negotiations within the current contract for potential amendments are on-going, as well as a broader analysis of options of law enforcement within the City.
- **Capital Projects:** The development of a 10-year CIP (Capital Improvement Plan) provides a strategy that allows the City to fund infrastructure improvements over the medium and long-term. These projects involve system wide upgrades and when appropriate, take into account opportunities to plan for future growth. Funding for these projects comes from a combination of the operating funds and SDC funds. The City develops a five year plan and then, through the budget process, sources ways to fund these projects. Major projects budgeted for the upcoming year include: Creekside Park Walking bridge to gain ADA compliance, Designing and building the Well #4 capacity improvement project, design/bid aeration improvements to the wastewater treatment facility, ongoing water system upsizing for new lines to 12 inches to accommodate growth, and street pavement overlays to maintain the overall condition of City streets.

BEYOND FISCAL YEAR 2019/20

The FY 2019/20 budget builds upon a strong foundation of investment in essential infrastructure while continuing a focus on projects critical to our future. While the Sisters Country Horizons Vision Action Plan is complete, and the work of implementation has begun, the ongoing coordination of the lead and supporting partners is in its infancy. The City will continue to foster this work on behalf of the broader community and play an instrumental role as a partner on various projects and initiatives. Additional work to strategize with how to best target and leverage resources will continue through this year and beyond. Woven throughout our service, an emphasis on public engagement and outreach will continue to be a priority as stewards of public funds and trust. This budget holds tight the importance of our small-town atmosphere while embracing the inevitable growth and change of Central Oregon and Sisters Country. We must be prepared for additional demands on our systems and services through growth in our City, while strengthening key partnerships regionally to play a role in broader issues.

ACKNOWLEDGEMENTS

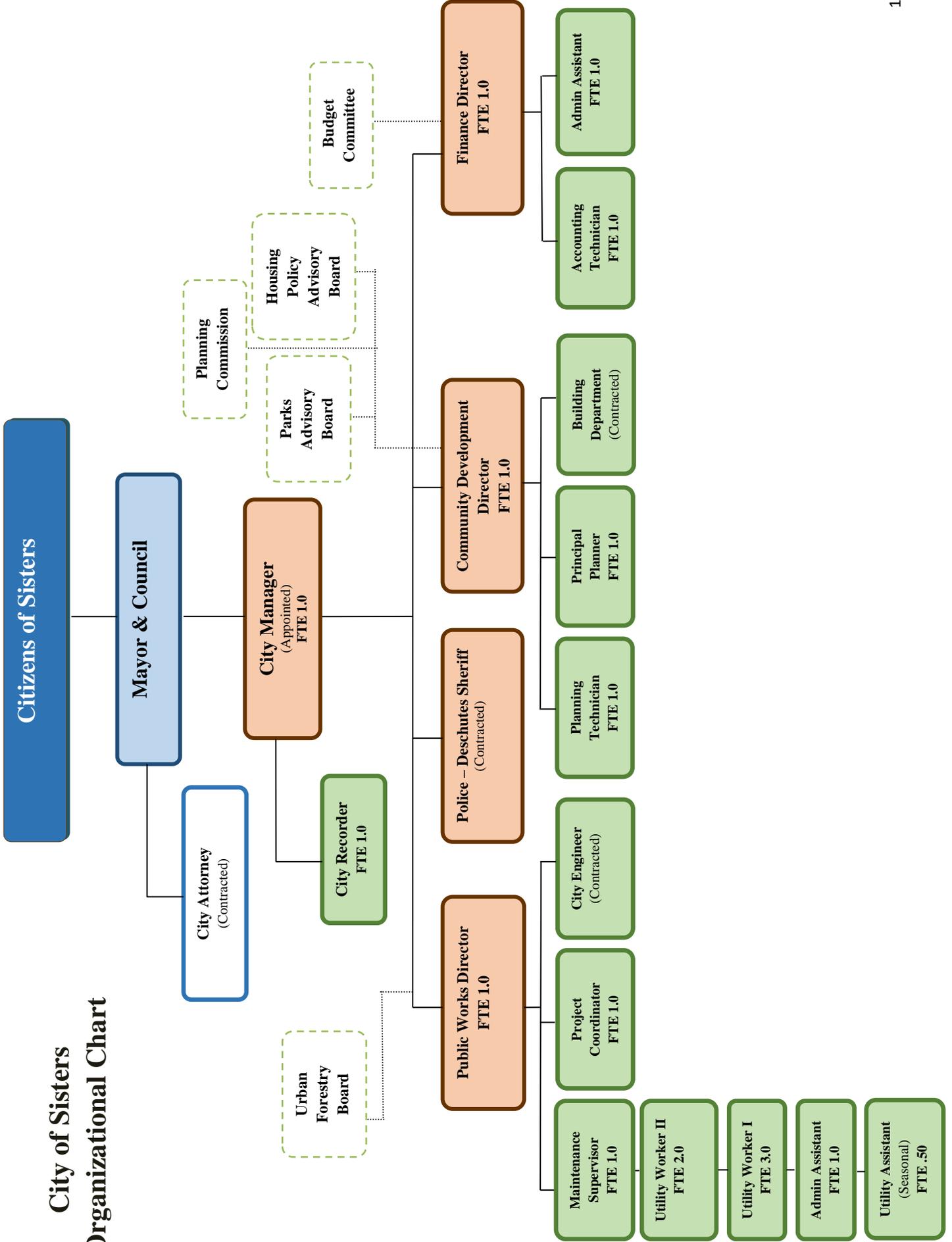
A sincere thank you to Department Directors, Paul Bertagna, Patrick Davenport, and Joe O'Neill as well as City staff, who have welcomed me to the City and played a key role in getting me up to speed, and whose work on the creation of this budget shows their pride and dedication to our community.

The budget rests on the shoulders of the City Council and additional community volunteers to comprise the Budget Committee. This dedicated group is essential for their perspective, review, and approval to move the budget through the process. Thank you for your public service and commitment to the City.

Respectfully submitted,


Cory Misley
City Manager

City of Sisters Organizational Chart





FY 2019/20 CITY COUNCIL GOALS

LIVABILITY AND GROWTH

- Continue to support affordable housing options.
- Evaluate the Parks Master Plan and identify open space opportunities.
- Evaluate the necessity for a complete Comprehensive Plan review.

PUBLIC SAFETY

- Evaluate law enforcement options.
- Consider implementation of CPAW and CWPP wildfire protection measures.
- Evaluate direct and in-direct roles the City plays in emergency preparedness.

ECONOMIC DEVELOPMENT

- Develop an Urban Renewal Agency long-term strategy.
- Facilitate the development of the Forest Service property.
- Define the City's role and investment in diversification of the local economy.

ESSENTIAL INFRASTRUCTURE

- Prioritize and plan for future infrastructure investments.
- Move forward on the development of critical projects including East Portal.
- Identify funding strategies for Locust/US 20 intersection improvements.

GOOD GOVERNANCE

- Initiate a Charter review.
- Assess the need and timeline for a strategic plan.
- Strengthen relationships with key contractual partners.

COMMUNITY VISION

- Coordinate the creation of the Vision Implementation Team.
- Assess and prioritize action items where the City is listed as the lead partner.
- Keep the community apprised on how the Vision is being implemented.

Adopted Budget FY 2019/20

Readers Guide



FORM OF GOVERNMENT

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

BUDGETING CYCLE

Oregon's Local Budget Law

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

Preparing the Budget

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

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

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

Approving the Budget

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

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Readers Guide



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

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

Adopting the Budget

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

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

Supplement Budget

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

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Readers Guide



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

BUDGET DOCUMENT

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

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

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

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

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

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

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

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

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



BUDGET STRUCTURE

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

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

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

Governmental Funds Types

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

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

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

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

Proprietary Fund Types

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

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Fiduciary Fund Types

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

Additional definitions of financially related terms can be found in the Glossary section of this Budget Book.

Budget Calendar

Notice of Budget Committee Meetings NuggetNews and City Website	April 24, May 1, 2019
Budget Committee Meeting #1	May 6
Budget Committee Meeting #2	May 7
Budget Committee Meeting #3, if needed	May 9
Publish Notice of Budget Hearing NuggetNews and City Website	May 31
Hold Budget Hearing/Budget Adoption	June 12
Submit Tax Certification to Assessor	July 12
Final budget document is printed and published	July 31

Budget FAQ’s (FREQUENTLY ASKED QUESTIONS)

What is a budget?

A budget is a planning tool. It identifies the work plan for the city for the fiscal year and outlines the financial, material, and human resources available to complete the work plan. It also includes general financial information about the organization and identifies the policy direction of the City Council under which the budget was prepared. The budget is the city’s means of planning and reporting what it intended to do with its financial resources and ensure that those dollars are spent as wisely and efficiently as possible. The City of Sisters uses a fund-based budget, meaning that accounts of the city are organized on the basis of funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Each fund is considered a separate entity accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.



Why does a city create a budget?

Oregon state law requires all cities and other governments in Oregon to adopt a budget annually. Oregon local budget law (Chapter 294 of Oregon Revised Statutes) gives budget provisions and procedures that must be followed during the budgeting process. The budget must be completed by June 30, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year, the city has no authority to spend money or incur obligations. A local government's ability to impose a property tax is also tied to the budgeting process.

Even if there were no legal requirement to budget, Sisters would complete a budget anyway. Budgeting creates a work and spending plan, which help to ensure that public funds are spent wisely. The budget process allows city staff to review City Council goals and objectives in a formal setting, determine what will be required to meet those objectives, develop an implementation plan, and share that information with citizens and decision-makers.

What basis of accounting/budgeting does the city use?

The budget is prepared on the modified accrual basis for all funds of the City. Under this accounting basis, revenues are recorded when they are measurable and available, generally within 60 days of year end. Expenditures are recognized when the liability is incurred except that future long-term obligations are not recognized until they mature.

Each year, the City's financial position is audited by an independent auditor licensed by the State of Oregon to conduct municipal audits. The audited financial statements are presented in accordance with Generally Accepted Accounting Principles (GAAP), promulgated by the Government Accounting Standards Board (GASB). The Annual Financial Report presents fund revenue and expenditure on a GAAP basis to the budgetary basis for comparison purposes.

When does "budget season" start?

The budget process for the City of Sisters typically begins in late December each year. At this time, the Finance Department begins to review the rate and fee structures, increases in the cost of services and contracts, the proposed capital improvement program, and other financial plans. The City Council's goals and objectives guide the budget-making process.

However, the budget process for the City of Sisters is actually an ongoing process throughout the year. During each fiscal year, new initiatives for services, new regulation, new funding sources, better methods for providing existing services, and new concerns are brought forward by citizens and staff to the City Council for discussion, study, or implementation. Typically, because we tend to budget very conservatively, new programs or initiatives need to wait until the next budget cycle or longer to be fully funded.



What does city staff do to develop the budget?

To prepare for the coming budget cycle, staff evaluates current services and identifies issues to be addressed during budget hearings. Primary factors considered by staff in making recommendations include:

- Relevant federal, state or city regulations or needs that affect services provided by a department.
- Council position, policy statement, or general consensus regarding a service.
- Service deficiencies that have been identified through complaints, observations, or citizen survey data.
- Demographics, neighborhood data, or trends in demand for services.
- Special interest, neighborhood data, or professional group input or request for service.
- Special studies or reports that have identified a need for a service.
- Annual equipment assessments and inventories, which have identified a deficiency.

Throughout the year the City Council addresses issues, and gives policy direction for the development of the budget. Once that is completed, staff turns its attention to turning that direction into numbers on paper. Factors that will play into budget planning at this point include:

- The cost of employee salaries is the largest expenditure on the city budget. Therefore, careful attention is given to cost-of-living adjustments, or any other major change in the employee salary schedule.
- Known cost factors including such items as, social security costs, contribution rates to employee pension and retirement funds, health insurance and other similar costs.
- Required elements of the budget such as insurance costs, utility costs, and equipment replacement/maintenance costs are developed.
- Capital projects that have been recommended by facility plans or special area land-use plans.
- General economic fluctuations can be one of the most difficult considerations when preparing a budget. Even the best economists have encountered difficulty in predicting the performance of the economy. Also, any local event significantly impacting the local economy is taken into consideration. The failure or inability to conservatively consider projected economic activity can cause significant financial problems.

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. The City Manager analyzes and review the budgets in detail, checking for accuracy and reasonableness of projections, and ensuring that all required elements of the budget are correct.

How do you know how much money the city will have?

Staff develops projections each year for each type of revenue the city receives. These projections are based on knowledge of some factors and assumptions about others. For example, the City could be notified that it will receive a \$1 million reimbursement grant for a capital project. The capital project is scheduled to last from May in one year until September one year later. As a result of the construction schedule, this project will cross three fiscal years. Before revenue projections can be finalized for each

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fiscal year, the project construction (expense) schedule must be set so that reimbursement dates for grant revenues may be determined and revenue budgeted as accurately as possible in each fiscal year.

Many revenue estimates must be made based on assumptions about general economic conditions and trends. For example, development related revenues (building permits, system development charges, and requests for new water service connections) are all based on assumptions about what development will do in Sisters during the coming year. Revenues estimates are made cautiously since estimating too high may result in setting a budget that will not be supported by future revenues.

Is the budget ever evaluated?

During the course of the fiscal year, the expenditures and revenues are monitored regularly and compared to the budget appropriations. Monthly operating reports are prepared by the City's Finance department and reviewed by the management team. Quarterly reports illustrating budget to actual revenues and expenses by fund are presented to the City Council.

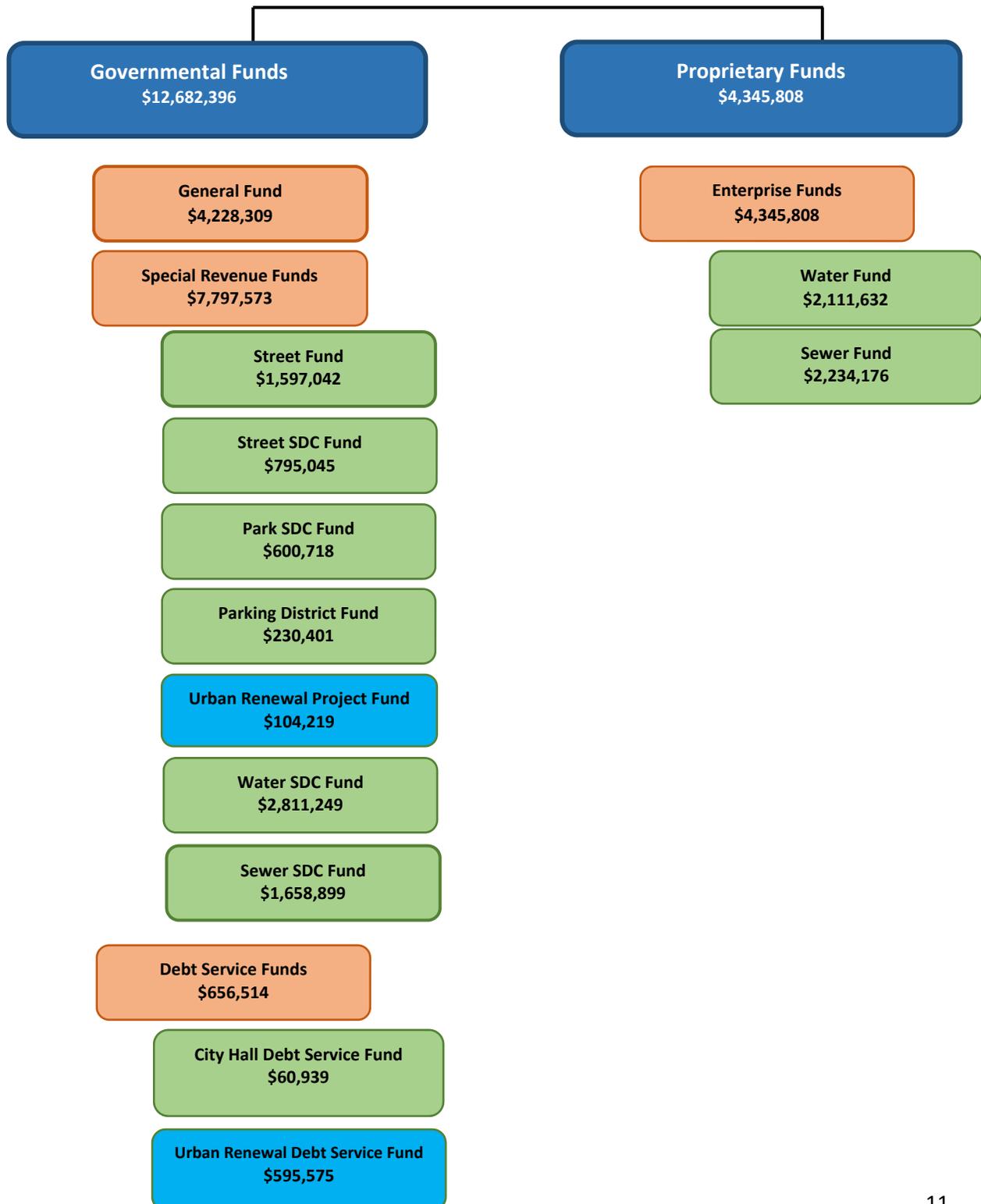
At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the city. During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a given fiscal year. Current year and future assumptions about revenues and expenditures may be changed depending on how close projections were to actual figures.

Can the budget be amended once it is adopted?

During the fiscal year, when the City is operating with the adopted budget, changes in appropriated expenditures sometime become necessary. These changes can be made mid-year by the City Council. The City Council may amend the adopted budget either by passing a transferring resolution, or by adopting a supplemental budget. Changes that require moving an existing appropriation from one area of the budget to another can normally be made by resolution. A supplemental budget is most often required when new appropriation authority is needed.



Fund Organizational Structure





Revenue & Expenditure Summary

Fund Summary

CONSOLIDATED FINANCIAL SCHEDULE

This section is a summary of total revenues and expenditures budgeted in FY 2019/20.

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

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

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

REVENUE AND EXPENDITURE SUMMARY – ALL CITY FUNDS COMBINED, EXCLUDING URA

	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019/20	FY 2019/20	FY 2019/20
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
RESOURCES						
Revenues:						
Property Taxes	\$ 917,960	\$ 976,048	\$ 1,022,000	\$ 1,115,000	\$ 1,115,000	\$ 1,115,000
Other Taxes	721,951	781,087	925,000	835,000	835,000	835,000
Franchise Fees	343,790	386,744	358,740	428,900	428,900	428,900
Licenses And Fees	567,759	554,350	534,500	578,000	578,000	578,000
Charges For Services	1,530,841	1,678,570	1,692,000	1,810,190	1,810,190	1,810,190
Intergovernmental	517,531	320,615	911,232	495,358	495,358	495,358
Fines And Forfeitures	1,750	2,138	2,500	1,300	1,300	1,300
Rental Income	12,000	22,000	21,000	21,000	21,000	21,000
Interest	73,036	136,400	109,600	164,800	164,800	164,800
Miscellaneous	44,499	118,738	77,470	34,061	34,061	34,061
Reimbursements	1,740	4,397	664	657	657	657
Loan Proceeds	-	-	-	-	-	-
Transfers In	53,320	53,320	20,000	52,000	52,000	52,000
Other grants	-	1,000	-	8,000	8,000	8,000
System Development Charges	1,240,852	1,107,936	580,000	745,000	745,000	745,000
Revenues Total	6,027,029	6,143,343	6,254,706	6,289,266	6,289,266	6,289,266
Beginning Fund Balance	6,741,416	8,093,009	8,972,781	10,039,144	10,039,144	10,039,144
TOTAL RESOURCES	\$ 12,768,445	\$ 14,236,352	\$ 15,227,487	\$ 16,328,410	\$ 16,328,410	\$ 16,328,410
REQUIREMENTS						
Expenditures:						
Personnel Services	\$ 1,391,677	\$ 1,528,290	\$ 1,619,281	\$ 1,824,968	\$ 1,824,968	\$ 1,824,968
Materials & Services	2,355,280	2,290,750	2,311,692	2,814,909	2,744,909	2,744,909
Capital Improvements	407,941	308,387	2,171,770	1,901,750	2,092,750	2,092,750
Debt Service	467,218	476,880	463,646	467,343	467,343	467,343
Expenditures Total	4,622,116	4,604,307	6,566,389	7,008,970	7,129,970	7,129,970
Operating Contingency	-	-	1,159,387	729,563	729,563	729,563
Capital Reserves	-	-	3,024,088	2,434,896	2,434,896	2,434,896
Reserve for Future Expenditures	-	-	4,457,624	6,102,981	5,981,981	5,981,981
Transfers Out	53,320	53,320	20,000	52,000	52,000	52,000
TOTAL REQUIREMENTS	\$ 4,675,436	\$ 4,657,627	\$ 15,227,487	\$ 16,328,410	\$ 16,328,410	\$ 16,328,410



Revenue & Expenditure Summary

Fund Summary

SUMMARY OF CITY FUNDS - FY 2019/20, EXCLUDING URA

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund
RESOURCES				
Revenues:				
Property Taxes	\$ 1,115,000	\$ -	\$ -	\$ -
Other Taxes	665,000	170,000	-	-
Franchise Fees	-	428,900	-	-
Licenses And Fees	548,500	4,000	-	-
Receipts	-	-	-	-
Charges For Services	55,990	-	-	-
Intergovernmental	236,645	221,900	-	36,813
Fines And Forfeitures	1,300	-	-	-
Rental Income	9,000	-	-	-
Interest	30,000	14,000	7,000	6,000
Miscellaneous	27,500	3,927	-	-
Other Grants	8,000	-	-	-
Transfers In	-	-	-	-
System Development Charges	-	-	120,000	75,000
Revenues Total	2,696,935	842,727	127,000	117,813
Beginning fund balance	1,531,374	\$ 754,315	668,045	482,905
TOTAL RESOURCES	\$ 4,228,309	\$ 1,597,042	\$ 795,045	\$ 600,718
REQUIREMENTS				
Expenditures:				
Personnel Services	\$ 895,705	\$ 304,031	\$ -	\$ -
Materials & Services	1,567,707	346,410	250,000	-
Capital Improvements	183,875	181,200	-	106,875
Transfers Out	23,400	7,280	-	-
Debt Service	-	927	-	-
Expenditures Total	2,670,687	839,848	250,000	106,875
Operating Contingency	422,235	108,407	-	-
Capital Reserves	340,056	213,369	-	-
Reserve for Future Expenditures	795,331	435,418	545,045	493,843
TOTAL REQUIREMENTS	\$ 4,228,309	\$ 1,597,042	\$ 795,045	\$ 600,718



Revenue & Expenditure Summary

Fund Summary

Parking District Fund	City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,115,000
-	-	-	-	-	-	835,000
-	-	-	-	-	-	428,900
14,500	-	6,000	5,000	-	-	578,000
-	-	700,000	970,000	-	-	1,670,000
-	-	67,200	17,000	-	-	140,190
-	-	-	-	-	-	495,358
-	-	-	-	-	-	1,300
-	-	-	12,000	-	-	21,000
2,400	400	20,000	23,000	40,000	22,000	164,800
-	-	1,157	2,134	-	-	34,718
-	-	-	-	-	-	8,000
-	52,000	-	-	-	-	52,000
-	-	-	-	250,000	300,000	745,000
16,900	52,400	794,357	1,029,134	290,000	322,000	6,289,266
213,501	8,539	1,317,275	1,205,042	2,521,249	1,336,899	10,039,144
\$ 230,401	\$ 60,939	\$ 2,111,632	\$ 2,234,176	\$ 2,811,249	\$ 1,658,899	\$ 16,328,410
\$ -	\$ -	\$ 321,507	\$ 303,726	\$ -	\$ -	\$ 1,824,969
-	-	283,704	284,587	12,500	-	2,744,909
35,000	-	112,444	126,300	1,021,656	325,400	2,092,750
-	-	8,840	12,480	-	-	52,000
-	54,665	657	334,284	-	76,810	467,343
35,000	54,665	727,152	1,061,377	1,034,156	402,210	7,181,971
-	-	100,869	98,052	-	-	729,563
-	-	1,075,655	805,816	-	-	2,434,896
195,401	6,274	207,956	268,931	1,777,093	1,256,689	5,981,981
\$ 230,401	\$ 60,939	\$ 2,111,632	\$ 2,234,176	\$ 2,811,249	\$ 1,658,899	\$ 16,328,410

Fund Summaries

Governmental Funds



General Fund

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

FUND RESOURCES

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

DEPARTMENTS

COUNCIL-MANAGER

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

Accomplishments - FY 2018/19

- Recruited and hired new City Manager
- Public Outreach included: City Hall BBQ, Volunteer Event, Adams Ave Neighborhood meetings, two joint City Council/County Commissioner Meetings
- Audio/Video upgrade to Council Chamber and Conference Room A
- Implemented paperless meetings for City Council
- Became a member of Main Street Oregon Program
- Executed Affordable Housing Grant Policy
- Finalized the Vision Action Plan and worked to gain support from Lead Partners
- Completed Business survey and brought results to Council
- Continuing to work with the Forest Service and ODOT on plans for the East Portal
- A strategic plan was put on hold until the Vision process was complete. The need for a strategic plan will be evaluated again in FY 2019/20
- Staff was asked to put the Affordable Housing Grant Policy in place prior to reconsidering a Construction Excise Tax
- New City entrance sign project was not implemented, will be considered in conjunction with roundabout at Locust and Highway 20

Fund Summaries

Governmental Funds



Objectives – FY 2019/20

- Develop Request for Proposal for Strategic Plan Consultant
- Implement the Affordable Housing Assistance Grant Program
- Coordinate the Creation of the Sisters Country Community Vision Implementation Team (VIT)
- Create a Strategic/Work Plan for City Lead Partner Action Items of the Sisters Country Community Vision
- Support First Sisters Country Community Vision Public Update Meeting
- Hold the First State of the City
- Explore Holding Public Forum/Town Halls to facilitate more Public Engagement
- Re-Evaluate Local Economic Development Incentives
- Expand Public and Private Partner Funding Sources for Local EDCO Program
- Strengthen Communication and Coordination with Chamber
- Update Contract with DCSO (Deschutes County Sheriff's Office) and Analyze Alternatives for Law Enforcement Services
- Explore the Establishment of a Public Art Program
- Continue Public Outreach Events
- Evaluate a Refresh of City Hall Lobby
- Create a Strategy for a Charter Review and Ballot Amendment
- Budget for and Encourage Professional Development Opportunities for Staff
- Review and Initiate Update of all Franchise Agreements (or Right-Of-Way Ordinance)
- Expand Cross-Training Staff
- Update City Public Events Policies

FINANCE AND ADMINISTRATION

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

Accomplishments - FY 2018/19

- Evaluated bill pay treatment for utility customers through treasury bank relationship
- Finalized cost/benefit analysis for in-house hosting of online billing access
- Implemented auto call system for utility customers
- Procured staff wellness assets such as activity trackers and stand up desk retrofits
- Upon evaluation of Urban Renewal debt structure, it was decided to solicit a specialized contractor to strategize future use of the current Urban Renewal Plan
- Updated Camp Host contract compensation percentage of gross park receipts to align compensation with prior years
- Assisted Council Manager department in procuring and implementing audio/visual upgrades in Council chamber and conference room A
- Workstation upgrades

Fund Summaries

Governmental Funds



Objectives – FY 2019/20

- Convert bill payments to electronic bank lockbox
- Enhance “auto call system” to incorporate other City messages using a variety of methods
- Transition utility billing responsibility from tenants to landlords
- Leverage Urban Renewal training to strategize remaining life of plan
- Optimize Creekside Campground resources
- Implement strategic planning model to evaluate future goals

PUBLIC WORKS DEPARTMENT

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

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

Accomplishments – FY 2018/19

- Completed Seal-coat and re-stripe City Hall parking lot
- Reconstructed City Hall ADA ramp to meet latest ADA requirements
- Made lighting upgrade in the welding bay at the City Shop
- Submitted warranty claim for the gable end siding at the Recycle Center, repair will be done summer 2019
- Replaced carpet in the Council Chambers
- Completed IT upgrades at City Hall
- Painted the Exterior of City Hall (May/June 2019)
- Procured new (used) utility truck
- Procured new (used) bucket truck sharing procurement cost with the Street Fund

Objectives – FY 2019/20

- Continue with interior painting at City Hall
- GIS (Geographic Information System) update
- Continue to evaluate energy conservation opportunities
- Complete all vehicle and equipment procurement scheduled in the Capital Replacement Program

Fund Summaries

Governmental Funds



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

Accomplishments – FY 2018/19

- Repaired Barclay Park restroom mural
- Completed Sealcoat and re-stripe of the Clemens Park parking lot
- Completed the conceptual design of the new Sun Ranch pocket park with the Parks Advisory Board
- Procured new (used) utility truck
- Procured new zero turn mower
- Delayed Creekside Park electrical upgrades until Restoration Project is complete
- Constructed Creekside Campground dry campsites
- Creekside Park Bridge approach design at 50% and applied for regulatory permits

Objectives – FY 2019/20

- Complete design of the Creekside Riparian Project and the ADA improvements to the pedestrian bridge
- Obtain regulatory permits for future stream and bridge improvements
- Update GIS layers
- Complete design of Pollinator Park (Sun Ranch)
- Install heated sidewalks around Village Green Restrooms
- Complete all vehicle and equipment procurement scheduled in the Capital Replacement Program
- Apply for grant and construct (if awarded) play structure at Village Green Park

POLICE

The City of Sisters contracts with the Deschutes County Sheriff's Office (DCSO) for public safety services. These services include crime prevention, responding to 911 calls for services, a weekly minimum of 120 patrol hours in the City, enforcement of traffic laws and investigation of traffic accidents, criminal investigation and apprehension of suspects. These services are managed through a local Sisters substation with 7 days a week, 24 hour service.

Other regional law enforcement agencies exist with the ability assist or supplement public safety services within the City limits and those agencies include The Oregon State Patrol and Black Butte Ranch Police Department.

See account 01-5-06-783 on Page 27 to reflect the annual compensation for public safety services as stated in the contract with the DCSO.



COMMUNITY DEVELOPMENT DEPARTMENT

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

Accomplishments - FY 2018/19

- Completed Sisters County Community Vision and Action Plan
- Worked with Parks Board and Council on design for new park at Sun Ranch
- Initiated conceptual design for Adams Avenue Streetscape improvements
- Processed amendments to Development Code and Municipal Code per Council priorities
- Completed Community Assistance Planning for Wildfire grant
- Worked with Deschutes County to complete Historical Structure Inventory Update
- Initiated Creekside Riparian Project design project
- Initiated Housing Needs Analysis (to be completed by end of FY 18/19)
- Applied for OPRD grant to replace Village Green Play structure
- Continued to improve Building Permit review processes with Deschutes County
- Worked with Deschutes County staff regarding GIS support

Objectives – FY 2019/20

- Assist with implementation of Sisters Country Community Vision Action Plan
- Initiate staff work associated with Comprehensive Plan update
- Process City sponsored amendments to Development Code and Municipal Code
- Complete Creekside Riparian Design project
- Process Code amendments to implement wildfire risk reduction strategies
- Assist with Urban Renewal Area analysis and update
- Process updates to City Parks Master Plan as circumstances warrant
- Implement access to ACCELA land use modules
- Improve land use application coordinated review processes

01-GENERAL FUND RESOURCES	REVENUE	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019/20	FY 2019/20	FY 2019/20
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
	PREVIOUS LEVIED TAXES	\$ 12,986	\$ 14,907	\$ 22,000	\$ 15,000	\$ 15,000	\$ 15,000
01-4-00-300	INTEREST EARNED	15,189	23,575	20,000	30,000	30,000	30,000
01-4-00-301	CURRENT TAXES	904,974	961,141	1,000,000	1,100,000	1,100,000	1,100,000
01-4-00-302	TRANSIENT ROOM TAX	537,629	594,874	595,000	665,000	665,000	665,000
01-4-00-303	LIQUOR TAX	32,680	38,984	44,300	48,000	48,000	48,000
01-4-00-304	CIGARETTE TAX	3,202	3,031	2,900	3,000	3,000	3,000
01-4-00-305	WATER INTERNAL SERVICES	9,300	9,300	9,600	9,854	9,854	9,854
01-4-00-309	LICENSE FEES	64,054	68,185	66,000	70,000	70,000	70,000
01-4-00-310	CURRENT PLANNING FEES	54,072	69,495	65,000	65,000	65,000	65,000
01-4-00-311	PARK USERS FEE	175,585	208,162	230,000	260,000	260,000	260,000
01-4-00-312	BUILDING INSPECTION FEES	131,402	(2,264)	-	-	-	-
01-4-00-313	PUBLIC WORKS FEES	120	803	500	500	500	500
01-4-00-314	ELECTRICAL INSPECTION FEES	20,662	-	-	-	-	-
01-4-00-315	EVENT FEES	11,048	12,943	9,500	11,000	11,000	11,000
01-4-00-317	ADVANCED PLANNING FEE	-	89,524	50,000	60,000	60,000	60,000
01-4-00-319	CONSTRUCTION EXCISE TAX	-	-	160,000	-	-	-
01-4-00-321	JUSTICE COURT	1,750	2,138	2,500	1,300	1,300	1,300
01-4-00-338	CELL TOWERS	78,084	79,382	82,000	82,000	82,000	82,000
01-4-00-340	SALE OF ASSETS	-	-	500	-	-	-
01-4-00-342	STATE REVENUE SHARING	29,969	39,738	33,000	37,000	37,000	37,000
01-4-00-350	PROPERTY RENTAL	-	9,000	9,000	9,000	9,000	9,000
01-4-00-354	MISCELLANEOUS	6,926	13,803	-	-	-	-
01-4-00-360	REFUNDS/REIMBURSEMENTS	15,273	21,745	3,000	9,500	9,500	9,500
01-4-00-362	CMA ADMIN FEE	7,377	6,300	5,000	7,500	7,500	7,500
01-4-00-363	SEWER INTERNAL SVCS	9,300	9,300	9,600	9,854	9,854	9,854
01-4-00-379	STREET INTERNAL SVCS	-	9,300	9,600	9,854	9,854	9,854
01-4-00-380	URA INTEREST/INTERNAL SVCS	-	-	-	26,427	26,427	26,427
01-4-00-382		-	-	-	-	-	-
REVENUE SUBTOTAL		2,121,582	2,283,366	2,429,000	2,529,790	2,529,790	2,529,790
GRANTS & PASS THROUGHS							
01-4-00-609	CITY MANAGED ACCOUNTS	9,169	9,640	9,500	10,500	10,500	10,500
01-4-00-640	STATE GRANTS	90,565	28,897	81,832	113,645	113,645	113,645
01-4-00-665	OTHER GRANTS	20,500	30,000	20,000	35,000	35,000	35,000
01-4-00-667	SCED FUND RAISING	-	-	-	8,000	8,000	8,000
01-4-00-670	DLCD GRANT	-	1,000	-	-	-	-

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
TOTAL GRANTS & PASS THROUGHS	120,234	69,537	111,332	167,145	167,145	167,145
TOTAL REVENUE	2,241,816	2,352,903	2,540,332	2,696,935	2,696,935	2,696,935
BEGINNING FUND BALANCE						
01-4-00-400 BEGINNING FUND BALANCE	1,433,140	1,272,257	1,223,871	1,531,374	1,531,374	1,531,374
TOTAL BEGINNING FUND BALANCE	1,433,140	1,272,257	1,223,871	1,531,374	1,531,374	1,531,374
TOTAL RESOURCES	\$ 3,674,956	\$ 3,625,160	\$ 3,764,203	\$ 4,228,309	\$ 4,228,309	\$ 4,228,309
REQUIREMENTS						
OPERATING CONTINGENCY						
01-5-00-400 OPERATING CONTINGENCY	\$ -	\$ -	\$ 376,784	\$ 422,235	\$ 422,235	\$ 422,235
TOTAL OPERATING CONTINGENCIES	-	-	376,784	422,235	422,235	422,235
RESERVES						
01-5-00-425 RESERVE FOR FUTURE EXPENDITUR	-	-	491,950	725,331	795,331	795,331
01-5-00-410 AFFORDABLE HOUSING RESERVE	-	-	218,600	94,579	94,579	94,579
01-5-00-445 CAPITAL REPLACEMENT RESERVE	-	-	252,167	245,477	245,477	245,477
TOTAL RESERVES	-	-	962,717	1,065,387	1,135,387	1,135,387
TRANSFERS						
01-5-00-602 TRANSFER TO CITY HALL FUND	23,950	23,950	5,000	23,400	23,400	23,400
TOTAL TRANSFERS	23,950	23,950	5,000	23,400	23,400	23,400
TOTAL GENERAL	23,950	23,950	1,344,501	1,511,022	1,581,022	1,581,022
EXPENDITURES						
01-000 COUNCIL-MANAGER						
PERSONNEL SERVICES						
01-5-01-500 CITY MANAGER	37,500	58,293	54,933	50,500	50,500	50,500
01-5-01-519 DATA ANALYST	7,918	6,026	-	-	-	-
01-5-01-527 CITY RECORDER	40,014	37,722	40,805	45,336	45,336	45,336
01-5-01-581 SOCIAL SECURITY	5,159	6,130	5,753	5,744	5,744	5,744
01-5-01-582 WORKER'S COMP	638	656	651	894	894	894
01-5-01-583 PERS/OSPRS	9,370	17,314	15,289	19,646	19,646	19,646

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
01-5-01-584	25,871	21,758	27,185	21,101	21,101	21,101
01-5-01-586	121	174	251	225	225	225
01-5-01-587	20	17	21	19	19	19
01-5-01-588	966	1,187	96	1,629	1,629	1,629
01-5-01-589	1,206	1,434	1,345	1,343	1,343	1,343
TOTAL PERSONNEL SERVICES	128,783	150,711	146,329	146,438	146,438	146,438

MATERIALS & SERVICES

01-5-01-700	2,445	1,413	15,000	5,500	5,500	5,500
01-5-01-704	21,520	1,331	-	-	-	-
01-5-01-705	95	-	1,500	2,100	2,100	2,100
01-5-01-710	5,166	-	3,000	-	-	-
01-5-01-714	1,404	1,435	1,500	1,500	1,500	1,500
01-5-01-715	219	123	100	150	150	150
01-5-01-716	1,250	750	1,250	1,250	1,250	1,250
01-5-01-717	603	65	250	250	250	250
01-5-01-721	3,306	3,811	4,400	3,800	3,800	3,800
01-5-01-726	5,334	11,647	35,000	50,000	50,000	50,000
01-5-01-727	235	270	300	500	500	500
01-5-01-733	5,053	6,960	5,200	14,500	14,500	14,500
01-5-01-735	437	458	500	500	500	500
01-5-01-736	-	-	-	720	720	720
01-5-01-740	630	3,213	3,700	3,700	3,700	3,700
01-5-01-741	-	-	500	1,000	1,000	1,000
01-5-01-755	-	-	300	300	300	300
01-5-01-777	92,144	80,344	60,000	85,000	85,000	85,000
01-5-01-783	6,768	44,237	18,500	16,500	16,500	16,500
01-5-01-789	1,105	1,109	3,000	600	600	600
01-5-01-791	87,500	87,250	87,500	93,000	93,000	93,000
01-5-01-793	81	212	2,000	2,000	2,000	2,000
TOTAL MATERIALS & SERVICES	235,295	244,628	243,500	282,870	282,870	282,870

01-000 TOTAL COUNCIL-MANAGER	364,078	395,339	389,829	429,308	429,308	429,308
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02-000 FINANCE AND ADMINISTRATION

PERSONNEL SERVICES

01-5-02-502	12,991	13,603	11,410	16,089	16,089	16,089
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	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
01-5-02-518	16,757	17,552	14,619	15,498	15,498	15,498
01-5-02-519	6,059	3,013	-	-	-	-
01-5-02-521	47,996	53,306	46,524	49,229	49,229	49,229
01-5-02-581	4,721	4,942	4,308	4,805	4,805	4,805
01-5-02-582	644	566	493	754	754	754
01-5-02-583	10,633	13,751	11,587	16,567	16,567	16,567
01-5-02-584	31,319	32,426	26,056	30,207	30,207	30,207
01-5-02-586	267	259	193	151	151	151
01-5-02-587	25	25	19	17	17	17
01-5-02-588	906	957	73	1,374	1,374	1,374
01-5-02-589	1,104	1,156	1,006	1,124	1,124	1,124
TOTAL PERSONNEL SERVICES	133,422	141,556	116,288	135,813	135,813	135,813

MATERIALS & SERVICES

01-5-02-704	-	-	-	-	-	-
01-5-02-705	886	780	900	800	800	800
01-5-02-706	12,926	14,531	12,800	13,000	13,000	13,000
01-5-02-707	998	181	500	500	500	500
01-5-02-708	-	1,958	-	2,200	2,200	2,200
01-5-02-709	-	-	3,500	2,000	2,000	2,000
01-5-02-710	1,996	3,037	3,200	5,412	5,412	5,412
01-5-02-714	992	2,081	1,700	1,700	1,700	1,700
01-5-02-715	1,704	1,564	1,550	1,900	1,900	1,900
01-5-02-717	-	-	1,800	1,800	1,800	1,800
01-5-02-721	2,576	2,664	2,200	2,800	2,800	2,800
01-5-02-726	6,666	8,428	5,600	7,500	7,500	7,500
01-5-02-727	1,390	4,431	1,700	1,800	1,800	1,800
01-5-02-733	415	230	200	300	300	300
01-5-02-735	561	589	600	600	600	600
01-5-02-740	586	514	800	1,200	1,200	1,200
01-5-02-763	5,841	5,923	6,200	6,300	6,300	6,300
01-5-02-766	18,442	20,889	21,000	23,500	23,500	23,500
01-5-02-767	248	2	50	50	50	50
01-5-02-777	851	2,571	4,500	4,500	4,500	4,500
01-5-02-780	-	(29)	-	-	-	-
01-5-02-789	-	-	200	-	-	-
01-5-02-790	-	94	100	200	200	200

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
01-5-02-793 MEETINGS/WORKSHOPS	154	218	500	500	500	500
TOTAL MATERIALS & SERVICES	57,232	70,656	69,600	78,562	78,562	78,562

CAPITAL OUTLAY

01-5-02-906 CAPITAL OUTLAY	6,645	-	9,500	15,000	15,000	15,000
TOTAL CAPITAL OUTLAY	6,645	-	9,500	15,000	15,000	15,000

02-00 TOTAL FINANCE AND ADMINISTRATION	197,299	212,212	195,388	229,375	229,375	229,375
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03-000 MAINTENANCE

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
PERSONNEL SERVICES						
01-5-03-503 PUBLIC WORKS DIRECTOR	8,419	8,788	9,251	9,782	9,782	9,782
01-5-03-504 UTILITY TECHNICIAN II	4,429	4,613	4,955	5,238	5,238	5,238
01-5-03-505 UTILITY TECHNICIAN I	16,645	10,073	12,686	13,834	13,834	13,834
01-5-03-506 JANITORIAL SERVICE	-	-	-	-	-	-
01-5-03-511 UTILITY ASST	1,116	2,926	1,346	1,601	1,601	1,601
01-5-03-522 ADMIN ASST PUBLIC WORKS	4,136	4,308	9,069	-	-	-
01-5-03-524 PUPLC WORKS COORD. - MAINT LE	3,674	8,552	4,403	-	-	-
01-5-03-525 PROJECT COORDINATOR	-	-	-	5,584	5,584	5,584
01-5-03-533 MAINTENANCE SUPERVISOR	1,881	4,465	5,073	5,364	5,364	5,364
01-5-03-550 OVERTIME	1,611	904	750	750	750	750
01-5-03-573 ON-CALL COMPENSATION	1,300	1,420	1,110	1,400	1,400	1,400
01-5-03-581 SOCIAL SECURITY	2,513	2,703	2,914	2,606	2,606	2,606
01-5-03-582 WORKER'S COMP	3,318	3,844	4,329	3,584	3,584	3,584
01-5-03-583 PERS/OSPRS	5,521	7,456	8,216	9,323	9,323	9,323
01-5-03-584 MED/DENT/VISION INSURANCE	13,258	13,440	16,220	13,890	13,890	13,890
01-5-03-586 LTD	119	122	133	95	95	95
01-5-03-587 LIFE INSURANCE	22	22	26	16	16	16
01-5-03-588 UNEMPLOYMENT INS.	506	523	49	740	740	740
01-5-03-589 MEDICARE	588	632	680	608	608	608
TOTAL PERSONNEL SERVICES	69,056	74,791	81,210	74,417	74,417	74,417
MATERIALS & SERVICES						
01-5-03-710 COMPUTER SOFTWARE MAINT	503	-	-	-	-	-

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
01-5-03-717	21	-	-	-	-	-
01-5-03-721	41	-	-	200	200	200
01-5-03-726	6,654	6,135	7,500	7,500	7,500	7,500
01-5-03-727	-	24	-	25	25	25
01-5-03-733	33	-	-	-	-	-
01-5-03-735	2,297	2,313	2,350	2,350	2,350	2,350
01-5-03-736	340	338	400	400	400	400
01-5-03-740	-	(275)	-	100	100	100
01-5-03-743	14,465	22,646	16,000	23,500	23,500	23,500
01-5-03-746	1,704	2,059	2,200	2,500	2,500	2,500
01-5-03-755	2,170	2,255	2,500	2,500	2,500	2,500
01-5-03-771	145	88	250	200	200	200
01-5-03-781	7,167	-	1,500	1,000	1,000	1,000
01-5-03-782	559	432	750	750	750	750
01-5-03-784	1,192	1,766	1,500	4,500	4,500	4,500
01-5-03-785	867	6,107	6,000	6,000	6,000	6,000
01-5-03-786	1,389	1,811	3,500	3,500	3,500	3,500
01-5-03-788	1,030	3,279	3,000	3,000	3,000	3,000
01-5-03-793	98	98	100	100	100	100
01-5-03-795	457	487	1,000	1,000	1,000	1,000
01-5-03-796	1,249	1,892	1,500	1,500	1,500	1,500
TOTAL MATERIALS & SERVICES	42,381	51,455	50,050	60,625	60,625	60,625

CAPITAL OUTLAY

01-5-03-906	-	5,444	46,000	-	-	-
TOTAL CAPITAL OUTLAY	-	5,444	46,000	-	-	-

03-000 TOTAL MAINTENANCE	111,437	131,690	177,260	135,042	135,042	135,042
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05-000 PARKS

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
PERSONNEL SERVICES						
01-5-05-502	5,197	5,419	5,705	8,045	8,045	8,045
01-5-05-503	12,631	8,788	9,251	9,782	9,782	9,782
01-5-05-504	4,429	4,613	4,955	5,238	5,238	5,238
01-5-05-505	23,255	14,511	17,167	18,850	18,850	18,850
01-5-05-508	16,940	21,483	15,000	16,000	16,000	16,000

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
01-5-05-509	7,497	8,044	8,467	8,951	8,951	8,951
01-5-05-511	4,074	17,327	2,691	3,203	3,203	3,203
01-5-05-513	2,269	1,427	2,500	2,500	2,500	2,500
01-5-05-515	5,247	5,173	6,008	6,168	6,168	6,168
01-5-05-526	3,768	7,917	8,333	8,810	8,810	8,810
01-5-05-516	2,259	-	-	-	-	-
01-5-05-522	14,493	8,670	9,069	6,738	6,738	6,738
01-5-05-524	3,674	8,501	8,806	-	-	-
01-5-05-525	-	-	-	5,584	5,584	5,584
01-5-05-533	3,762	8,930	5,073	5,364	5,364	5,364
01-5-05-554	23	-	-	-	-	-
01-5-05-573	1,623	2,071	2,220	2,800	2,800	2,800
01-5-05-580	-	-	-	-	-	-
01-5-05-581	6,455	7,279	6,355	6,521	6,521	6,521
01-5-05-582	9,983	7,942	7,298	9,302	9,302	9,302
01-5-05-583	11,586	15,542	17,217	22,386	22,386	22,386
01-5-05-584	25,183	22,572	25,288	29,460	29,460	29,460
01-5-05-586	252	248	240	195	195	195
01-5-05-587	47	47	49	35	35	35
01-5-05-588	1,273	1,409	105	1,837	1,837	1,837
01-5-05-589	1,510	1,702	1,485	1,524	1,524	1,524
TOTAL PERSONNEL SERVICES	167,430	179,615	163,282	179,293	179,293	179,293
MATERIALS & SERVICES						
01-5-05-704	226	260	-	-	-	-
01-5-05-705	-	-	500	-	-	-
01-5-05-710	332	-	1,500	1,500	1,500	1,500
01-5-05-714	1,188	1,064	1,200	1,200	1,200	1,200
01-5-05-715	47	-	-	-	-	-
01-5-05-717	31	-	100	100	100	100
01-5-05-718	1,200	1,100	1,200	1,400	1,400	1,400
01-5-05-721	970	645	-	1,000	1,000	1,000
01-5-05-726	4,796	35,002	40,300	48,000	48,000	48,000
01-5-05-727	3,310	270	300	300	300	300
01-5-05-731	1,343	-	1,000	1,000	1,000	1,000
01-5-05-733	6,454	6,283	4,500	9,000	9,000	9,000
01-5-05-735	1,122	1,167	1,200	1,200	1,200	1,200

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
01-5-05-736	1,661	1,919	1,800	1,800	1,800	1,800
01-5-05-740	-	(590)	200	200	200	200
01-5-05-743	14,884	14,952	17,000	17,000	17,000	17,000
01-5-05-746	5,420	2,938	4,600	3,500	3,500	3,500
01-5-05-755	2,190	2,378	3,500	2,500	2,500	2,500
01-5-05-771	172	179	500	300	300	300
01-5-05-780	3,482	7,984	7,000	9,800	9,800	9,800
01-5-05-782	629	369	1,000	1,000	1,000	1,000
01-5-05-786	27,139	17,979	25,000	20,000	20,000	20,000
01-5-05-793	151	151	200	200	200	200
01-5-05-795	16,820	14,371	17,000	15,000	15,000	15,000
01-5-05-796	3,475	3,634	3,500	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES	97,042	112,055	133,100	140,000	140,000	140,000
CAPITAL OUTLAY						
01-5-05-906	124,642	42,667	103,500	168,875	168,875	168,875
TOTAL CAPITAL OUTLAY	124,642	42,667	103,500	168,875	168,875	168,875
05-000 TOTAL PARKS	389,114	334,337	399,882	488,168	488,168	488,168
06-000 POLICE						
MATERIALS & SERVICES						
01-5-06-783	565,688	565,688	588,316	611,849	611,849	611,849
TOTAL MATERIALS & SERVICES	565,688	565,688	588,316	611,849	611,849	611,849
06-000 TOTAL POLICE	565,688	565,688	588,316	611,849	611,849	611,849
PLANNING						
07-000 COMMUNITY DEVELOPMENT						
GRANTS & PASS THROUGHS						
01-5-07-300	58,976	421	-	-	-	-
01-5-07-301	11,080	-	-	-	-	-
01-5-07-302	10,615	50	-	-	-	-
TOTAL GRANTS & PASS THROUGHS	80,671	471	-	-	-	-

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
PERSONNEL SERVICES						
01-5-07-500	15,000	22,117	21,973	20,200	20,200	20,200
01-5-07-509	67,476	72,447	76,202	80,556	80,556	80,556
01-5-07-515	39,354	38,849	45,061	46,263	46,263	46,263
01-5-07-516	13,446	-	-	-	-	-
01-5-07-519	1,859	12,105	-	-	-	-
01-5-07-522	-	-	-	6,738	6,738	6,738
01-5-07-525	3,445	-	-	-	-	-
01-5-07-526	37,817	71,305	75,000	79,289	79,289	79,289
01-5-07-550	118	-	750	750	750	750
01-5-07-552	650	650	-	-	-	-
01-5-07-554	203	-	-	-	-	-
01-5-07-580	-	-	-	-	-	-
01-5-07-581	10,987	13,045	13,368	14,248	14,248	14,248
01-5-07-582	1,149	1,410	1,488	4,065	4,065	4,065
01-5-07-583	20,189	36,418	36,924	50,711	50,711	50,711
01-5-07-584	27,671	31,685	28,771	49,029	49,029	49,029
01-5-07-586	394	624	604	517	517	517
01-5-07-587	53	77	80	72	72	72
01-5-07-588	2,080	2,525	219	3,975	3,975	3,975
01-5-07-589	2,569	3,051	3,126	3,332	3,332	3,332
TOTAL PERSONNEL SERVICES	244,460	306,308	303,566	359,745	359,745	359,745
MATERIALS & SERVICES						
01-5-07-704	469	-	100	100	100	100
01-5-07-705	1,900	2,832	3,500	2,500	2,500	2,500
01-5-07-710	434	-	-	150	150	150
01-5-07-714	1,901	2,285	2,250	2,500	2,500	2,500
01-5-07-715	959	980	960	1,000	1,000	1,000
01-5-07-717	-	-	1,500	1,500	1,500	1,500
01-5-07-721	3,264	3,705	2,900	2,900	2,900	2,900
01-5-07-726	4,614	9,384	10,200	15,000	15,000	15,000
01-5-07-727	444	10	100	100	100	100
01-5-07-733	650	355	2,000	4,300	4,300	4,300
01-5-07-735	935	987	970	970	970	970
01-5-07-736	397	345	400	400	400	400

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
01-5-07-740	619	618	1,000	2,500	2,500	2,500
01-5-07-746	-	-	100	100	100	100
01-5-07-755	-	-	200	200	200	200
01-5-07-757	394	481	500	750	750	750
01-5-07-777	21,215	20,773	25,000	45,000	45,000	45,000
01-5-07-780	1,189	1,139	350	350	350	350
01-5-07-783	-	-	1,000	500	500	500
01-5-07-789	-	-	300	100	100	100
01-5-07-793	70	51	499	250	250	250
TOTAL MATERIALS & SERVICES	39,454	43,945	53,829	81,170	81,170	81,170
07-000 TOTAL COMMUNITY DEVELOPMENT	364,585	350,724	357,395	440,915	440,915	440,915
08-000 SUPPORT						
GRANTS & PASS THROUGHS						
01-5-08-309	9,195	9,573	9,500	10,500	10,500	10,500
01-5-08-311	16,690	13,721	20,000	20,000	20,000	20,000
01-5-08-312	277,531	250,000	250,000	250,000	250,000	250,000
01-5-08-319	-	-	-	-	-	-
01-5-08-325	51,000	-	-	70,000	-	-
01-5-08-340	32,132	32,132	32,133	32,132	32,132	32,132
TOTAL GRANTS & PASS THROUGHS	386,548	305,426	311,633	382,632	312,632	312,632
TOTAL SUPPORT	386,548	305,426	311,633	382,632	312,632	312,632
TOTAL EXPENDITURES	2,378,749	2,295,416	2,419,702	2,717,287	2,647,287	2,647,287
TOTAL REQUIREMENTS	\$ 2,402,699	\$ 2,319,366	\$ 3,764,203	\$ 4,228,309	\$ 4,228,309	\$ 4,228,309
01-GENERAL FUND NET TOTAL	\$ 1,272,257	\$ 1,305,794	\$ -	\$ -	\$ -	\$ -



Street Fund

Description

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

Fund Resources

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

Accomplishments – FY 2018/19

- Completed the Roundabout Art installation
- Completed the construction of the Roundabout landscaping and aesthetic improvements
- Completed the design for the S. Locust St. multi-use path project
- Completed the construction of the Hwy 20/126 Pine to Barclay multi-use path project
- Completed 2018 overlay/chip seal/crack seal projects
- Completed School Zone sign upgrades with the Deschutes County Sheriff Dept.
- Completed the feasibility and design with ODOT for the Locust/Hwy 20 intersection improvements
- Continued street sign post replacement and crosswalk thermoplastic projects
- Procured new (used) bucket truck, also see Maintenance program of General Fund

Objectives – FY 2019/20

- Complete the 2019 overlay/chip seal/crack seal projects
- Update GIS layers
- Construct Locust St. Multi-use Path project
- Complete W. Hood and Sun Ranch bike lane project
- Implement new SDC rates
- Begin Project Development for US 20/Locust intersection improvements
- Procure mini-excavator



Fund Summaries Governmental Funds

STREET FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenues:							
Other Taxes	\$ 184,322	\$ 186,213	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	0%
Franchise Fees	343,790	386,744	358,740	428,900	428,900	428,900	20%
Licenses And Fees	4,390	3,305	4,000	4,000	4,000	4,000	0%
Intergovernmental	278,882	179,965	729,200	221,900	221,900	221,900	-70%
Interest	3,947	8,445	6,000	14,000	14,000	14,000	133%
Miscellaneous	2,550	59,999	56,220	3,927	3,927	3,927	-93%
Total Revenues	817,881	824,671	1,324,160	842,727	842,727	842,727	-36%
Transfers In	-	-	-	-	-	-	0%
Beginning Fund Balance	295,960	468,196	419,322	754,315	754,315	754,315	80%
TOTAL RESOURCES	\$ 1,113,841	\$ 1,292,867	\$ 1,743,482	\$ 1,597,042	\$ 1,597,042	\$ 1,597,042	-8%
REQUIREMENTS							
Expenditures:							
Personnel Services	\$ 232,279	\$ 213,085	\$ 276,304	\$ 304,031	\$ 304,031	\$ 304,031	10%
Materials & Services	283,530	274,854	301,650	346,410	346,410	346,410	15%
Capital Improvements	120,054	173,806	588,770	181,200	181,200	181,200	-69%
Debt Service	1,972	6,326	936	927	927	927	-1%
Total Expenditures	637,835	668,071	1,167,660	832,568	832,568	832,568	-29%
Operating Contingency	-	-	292,883	108,407	108,407	108,407	-63%
Reserves	-	-	279,139	648,787	648,787	648,787	132%
Transfers Out	7,810	7,810	3,800	7,280	7,280	7,280	92%
TOTAL REQUIREMENTS	645,645	675,881	1,743,482	1,597,042	1,597,042	1,597,042	-8%
NET TOTAL	\$ 468,196	\$ 616,986	\$ -	\$ -	\$ -	\$ -	

03 - STREET FUND	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019/20		FY 2019/20		FY 2019/20	
	ACTUAL		ACTUAL	BUDGET	MANAGER	COMMITTEE	PROPOSED	APPROVED	COUNCIL	ADOPTED		

RESOURCES													
REVENUE													
03-4-00-301	INTEREST EARNED	\$	3,947	\$	8,445	\$	6,000	\$	14,000	\$	14,000	\$	14,000
03-4-00-306	STATE HIGHWAY TAX		138,730		158,394		170,000		195,000		195,000		195,000
03-4-00-307	BIKE/FOOTPATH TAX		1,401		1,566		1,700		1,900		1,900		1,900
03-4-00-314	PUBLIC WORKS FEES		4,390		3,305		4,000		4,000		4,000		4,000
03-4-00-328	WATER LINES FRANCHISE		39,658		43,448		44,450		49,000		49,000		49,000
03-4-00-330	TELEPHONE FRANCHISE		10,903		10,569		6,000		12,000		12,000		12,000
03-4-00-331	TELEVISION FRANCHISE		38,967		40,408		35,000		40,000		40,000		40,000
03-4-00-333	C.E.C. FRANCHISE		162,714		192,956		175,000		220,000		220,000		220,000
03-4-00-342	SALE OF ASSETS		-		-		500		2,000		2,000		2,000
03-4-00-344	GARBAGE FRANCHISE		30,950		35,204		32,000		40,000		40,000		40,000
03-4-00-347	LOAN PROCEEDS		-		-		-		-		-		-
03-4-00-351	SEWER LINES FRANCHISE		60,598		64,159		66,290		67,900		67,900		67,900
03-4-00-360	MISCELLANEOUS		61		-		-		-		-		-
03-4-00-362	REFUNDS/REIMBURSEMENTS		2,489		59,409		54,720		927		927		927
03-4-00-369	LOCAL GAS TAX		184,322		186,213		170,000		170,000		170,000		170,000
03-4-00-390	STREET PERMITS		-		590		1,000		1,000		1,000		1,000
	REVENUE SUBTOTAL		679,130		804,666		766,660		817,727		817,727		817,727

GRANTS & PASS THROUGHGS													
03-4-00-640	STATE GRANTS		138,751		20,005		557,500		25,000		25,000		25,000
	TOTAL GRANTS & PASS THROUGHGS		138,751		20,005		557,500		25,000		25,000		25,000

TOTAL REVENUE			817,881		824,671		1,324,160		842,727		842,727		842,727
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BEGINNING FUND BALANCE													
03-4-00-400	BEGINNING FUND BALANCE		295,960		468,196		419,322		754,315		754,315		754,315
	TOTAL BEGINNING FUND BALANCE		295,960		468,196		419,322		754,315		754,315		754,315

TRANSFERS													
03-4-00-510	TRANSFER FROM GENERAL FUND		-		-		-		-		-		-
	TOTAL TRANSFERS IN		-										

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
TOTAL RESOURCES	\$ 1,113,841	\$ 1,292,867	\$ 1,743,482	\$ 1,597,042	\$ 1,597,042	\$ 1,597,042

REQUIREMENTS

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
OPERATING CONTINGENCIES						
03-5-00-400 OPERATING CONTINGENCY	\$ -	\$ -	\$ 96,326	\$ 108,407	\$ 108,407	\$ 108,407
03-5-00-410 RESERVE FOR FUTURE EXPENDITUR	-	-	196,557	435,418	435,418	435,418
TOTAL OPERATING CONTINGENCIES	-	-	292,883	543,825	543,825	543,825
RESERVES						
03-5-00-440 DEVELOPMENT AGREEMENTS	-	-	93,020	-	-	-
03-5-00-445 CAPITAL REPLACEMENT RESERVE	-	-	186,119	213,369	213,369	213,369
TOTAL RESERVES	-	-	279,139	213,369	213,369	213,369
TRANSFERS						
03-5-00-602 TRANSFER TO CITY HALL FUND	7,810	7,810	3,800	7,280	7,280	7,280
TOTAL TRANSFERS	7,810	7,810	3,800	7,280	7,280	7,280

EXPENDITURES

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
PERSONNEL SERVICES						
03-5-00-500 CITY MANAGER	7,500	11,059	10,987	10,100	10,100	10,100
03-5-00-503 PUBLIC WORKS DIRECTOR	16,838	17,577	18,502	19,564	19,564	19,564
03-5-00-504 UTILITY TECHNICIAN II	13,286	13,838	23,415	32,754	32,754	32,754
03-5-00-505 UTILITY TECHNICIAN I	53,263	26,852	36,903	40,002	40,002	40,002
03-5-00-511 UTILITY ASST	292	2,926	2,691	3,203	3,203	3,203
03-5-00-513 OVERTIME	4,207	1,875	2,500	2,500	2,500	2,500
03-5-00-515 PLANNING TECHICIAN	2,624	2,586	3,004	3,084	3,084	3,084
03-5-00-518 ACCOUNTING TECHNICIAN	4,189	4,374	4,873	5,166	5,166	5,166
03-5-00-519 DATA ANALYST	7,918	3,013	-	-	-	-
03-5-00-521 FINANCE OFFICER	6,857	7,607	12,688	13,426	13,426	13,426
03-5-00-522 ADMIN ASST PUBLIC WORKS	8,272	8,616	9,069	6,738	6,738	6,738
03-5-00-524 MAINTENANCE LEAD	3,674	8,447	13,209	-	-	-
03-5-00-525 PROJECT COORDINATOR	-	-	-	11,167	11,167	11,167
03-5-00-527 CITY RECORDER	5,716	5,381	5,829	6,477	6,477	6,477
03-5-00-529 FINANCE & ADMIN DIRECTOR	-	422	-	-	-	-
03-5-00-533 MAINTENANCE SUPERVISOR	5,642	13,449	20,293	21,455	21,455	21,455
03-5-00-573 ON CALL COMPENSATION	3,432	2,997	5,550	7,000	7,000	7,000

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
03-5-00-581	8,497	7,689	10,108	10,892	10,892	10,892
03-5-00-582	12,647	10,361	12,505	14,615	14,615	14,615
03-5-00-583	17,735	21,528	26,560	35,151	35,151	35,151
03-5-00-584	45,809	38,797	54,521	54,636	54,636	54,636
03-5-00-586	377	352	471	390	390	390
03-5-00-587	57	53	98	64	64	64
03-5-00-588	1,612	1,488	170	3,105	3,105	3,105
03-5-00-589	1,835	1,798	2,358	2,541	2,541	2,541
TOTAL PERSONNEL SERVICES	232,279	213,085	276,304	304,031	304,031	304,031

MATERIALS & SERVICES

03-5-00-704	40	-	-	200	200	200
03-5-00-705	617	166	250	-	-	-
03-5-00-706	3,320	3,640	6,300	6,400	6,400	6,400
03-5-00-710	744	785	1,500	3,481	3,481	3,481
03-5-00-713	2,467	2,098	2,500	3,000	3,000	3,000
03-5-00-714	562	688	900	900	900	900
03-5-00-715	55	64	50	75	75	75
03-5-00-717	52	-	200	200	200	200
03-5-00-721	102	-	775	775	775	775
03-5-00-726	26,085	28,673	32,500	35,000	35,000	35,000
03-5-00-727	-	1,113	1,000	1,000	1,000	1,000
03-5-00-733	154	75	100	100	100	100
03-5-00-735	935	981	1,200	1,200	1,200	1,200
03-5-00-736	936	1,074	1,225	1,225	1,225	1,225
03-5-00-740	-	(132)	750	1,000	1,000	1,000
03-5-00-743	5,619	5,659	7,000	7,000	7,000	7,000
03-5-00-746	4,153	5,293	9,200	6,000	6,000	6,000
03-5-00-749	120,259	152,260	125,000	140,000	140,000	140,000
03-5-00-755	4,931	5,673	6,500	6,500	6,500	6,500
03-5-00-761	-	-	3,000	3,000	3,000	3,000
03-5-00-762	15,425	14,640	10,000	12,000	12,000	12,000
03-5-00-765	462	-	20,000	35,000	35,000	35,000
03-5-00-766	10,750	10,345	11,600	13,000	13,000	13,000
03-5-00-768	-	9,300	9,600	9,854	9,854	9,854
03-5-00-771	304	165	500	500	500	500

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
03-5-00-773	52,802	4,565	20,000	20,000	20,000	20,000
03-5-00-777	38	-	1,000	5,000	5,000	5,000
03-5-00-778	1,382	725	5,000	10,000	10,000	10,000
03-5-00-782	1,460	514	1,500	1,500	1,500	1,500
03-5-00-793	610	373	500	500	500	500
03-5-00-795	14,184	13,979	10,000	10,000	10,000	10,000
03-5-00-796	15,082	12,138	12,000	12,000	12,000	12,000
TOTAL MATERIALS & SERVICES	283,530	274,854	301,650	346,410	346,410	346,410
DEBT SERVICE						
03-5-00-820	1,823	6,122	855	846	846	846
03-5-00-821	149	204	81	81	81	81
TOTAL DEBT SERVICE	1,972	6,326	936	927	927	927
CAPITAL OUTLAY						
03-5-00-906	33,205	99,459	498,770	59,700	59,700	59,700
03-5-00-916	86,849	74,347	90,000	121,500	121,500	121,500
TOTAL CAPITAL OUTLAY	120,054	173,806	588,770	181,200	181,200	181,200
TOTAL EXPENDITURES	635,863	668,071	1,167,660	832,568	832,568	832,568
TOTAL REQUIREMENTS	\$ 643,673	\$ 675,881	\$ 1,743,482	\$ 1,597,042	\$ 1,597,042	\$ 1,597,042
03-STREET FUND NET TOTAL	\$ 470,168	\$ 616,986	\$ -	\$ -	\$ -	\$ -



Street SDC Fund

Description

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

Accomplishments – FY 2018/19

- Completed US20/Barclay to Railway construction
- Procured roundabout art and completed installation.
- Completed TSP update with Council adoption
- Completed Transportation SDC Study
- Completed Hwy 20/126 Pine to Barclay multi-use path
- Complete Locust St. multi-use path design.
- US 20/Locust mini-roundabout work will be included in 19/20 Project Development
- Procured new (used) utility truck sharing procurement cost with the Street Fund

Objectives - FY 2019/20

- Construct Locust St. multi-use path
- Implement new Transportation SDC rates
- US 20/Locust Project Development

STREET SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 7,717	\$ 13,176	\$ 10,000	\$ 7,000	\$ 7,000	\$ 7,000	-30%
System development charges	140,005	125,615	70,000	120,000	120,000	120,000	71%
Total Revenues	147,722	138,791	80,000	127,000	127,000	127,000	59%
Beginning Fund Balance	748,257	853,773	872,359	668,045	668,045	668,045	-23%
TOTAL RESOURCES	\$ 895,979	\$ 992,564	\$ 952,359	\$ 795,045	\$ 795,045	\$ 795,045	-17%
REQUIREMENTS	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ 42,206	\$ 75,713	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000	900%
Capital Improvements	-	-	410,000	-	-	-	-100%
Total Expenditures	42,206	75,713	435,000	250,000	250,000	250,000	-43%
Reserve for Future Expenditures	-	-	517,359	545,045	545,045	545,045	5%
TOTAL REQUIREMENTS	42,206	75,713	952,359	795,045	795,045	795,045	-17%
NET TOTAL	\$ 853,773	\$ 916,851	\$ -	\$ -	\$ -	\$ -	

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
07 - STREET SDC						
RESOURCES						
REVENUE						
07-4-00-301 INTEREST EARNED	\$ 7,717	\$ 13,176	\$ 10,000	\$ 7,000	\$ 7,000	\$ 7,000
07-4-00-394 TRANSPORTATION SDC	140,005	125,615	70,000	120,000	120,000	120,000
TOTAL REVENUE	147,722	138,791	80,000	127,000	127,000	127,000
BEGINNING FUND BALANCE						
07-4-00-400 BEGINNING FUND BALANCE	748,257	853,773	872,359	668,045	668,045	668,045
TOTAL BEGINNING FUND BALANCE	748,257	853,773	872,359	668,045	668,045	668,045
TOTAL RESOURCES	\$ 895,979	\$ 992,564	\$ 952,359	\$ 795,045	\$ 795,045	\$ 795,045
REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES						
07-5-00-410 RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 517,359	\$ 545,045	\$ 545,045	\$ 545,045
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	517,359	545,045	545,045	545,045
EXPENDITURES						
MATERIALS & SERVICES						
07-5-00-726 CONTRACTED SERVICE	42,206	75,713	25,000	250,000	250,000	250,000
TOTAL MATERIALS & SERVICES	42,206	75,713	25,000	250,000	250,000	250,000
CAPITAL OUTLAY						
07-5-00-906 CAPITAL OUTLAY	-	-	410,000	-	-	-
TOTAL CAPITAL OUTLAY	-	-	410,000	-	-	-
TOTAL EXPENDITURES	42,206	75,713	435,000	250,000	250,000	250,000
TOTAL REQUIREMENTS	\$ 42,206	\$ 75,713	\$ 952,359	\$ 795,045	\$ 795,045	\$ 795,045
07-STREET SDC FUND NET TOTAL	\$ 853,773	\$ 916,851	\$ -	\$ -	\$ -	\$ -



Park SDC Fund

Description

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

Accomplishments – FY 2018/19

- Completed preliminary design for the new Sun Ranch Park.
- Completed 50% design and bid documents for the Creekside Park riparian restoration project and applied for regulatory permits.
- Completed 50% design of the Creekside Park footbridge ADA improvements with the stream restoration project.

Objectives – FY 2019/20

- Complete design/permitting of Creekside Park riparian restoration project
- Complete design/permitting of the Creekside Park footbridge ADA improvements
- Complete design of the new Sun Ranch Park
- Apply for grant and construct (if awarded) play structure at Village Green Park

PARK SDC FUND BUDGET SUMMARY:

	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019/20	FY 2019/20	FY 2019/20	%
RESOURCES	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Revenues:							
Interest	\$ 1,255	\$ 3,838	\$ 2,800	\$ 6,000	\$ 6,000	\$ 6,000	114%
System development charges	132,500	164,903	60,000	75,000	75,000	75,000	25%
Intergovernmental	61,733	-	-	36,813	36,813	36,813	0%
Total Revenues	195,488	168,741	62,800	117,813	117,813	117,813	88%
Beginning Fund Balance	123,669	178,057	287,335	482,905	482,905	482,905	68%
TOTAL RESOURCES	\$ 319,157	\$ 346,798	\$ 350,135	\$ 600,718	\$ 600,718	\$ 600,718	72%
REQUIREMENTS	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019/20	FY 2019/20	FY 2019/20	%
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Improvements	141,100	-	5,000	106,875	106,875	106,875	2038%
Total Expenditures	141,100	-	5,000	106,875	106,875	106,875	2038%
Reserve for Future Expenditures	-	-	345,135	493,843	493,843	493,843	43%
TOTAL REQUIREMENTS	141,100	-	350,135	600,718	600,718	600,718	72%
NET TOTAL	\$ 178,057	\$ 346,798	\$ -	\$ -	\$ -	\$ -	

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
12 - PARK SDC						
RESOURCES						
REVENUE						
12-4-00-301 INTEREST EARNED	\$ 1,255	\$ 3,838	\$ 2,800	\$ 6,000	\$ 6,000	\$ 6,000
12-4-00-321 PARK SDC	132,500	164,903	60,000	75,000	75,000	75,000
TOTAL REVENUES	133,755	168,741	62,800	81,000	81,000	81,000
GRANTS & PASS THROUGHS						
12-4-00-665 OTHER GRANTS	61,733	-	-	36,813	36,813	36,813
TOTAL GRANTS & PASS THROUGHS	61,733	-	-	36,813	36,813	36,813
TOTAL REVENUES	195,488	168,741	62,800	117,813	117,813	117,813
BEGINNING FUND BALANCE						
12-4-00-400 BEGINNING FUND BALANCE	123,669	178,057	287,335	482,905	482,905	482,905
TOTAL BEGINNING FUND BALANCE	123,669	178,057	287,335	482,905	482,905	482,905
TOTAL RESOURCES	\$ 319,157	\$ 346,798	\$ 350,135	\$ 600,718	\$ 600,718	\$ 600,718
REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES						
12-5-00-410 RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 345,135	\$ 493,843	\$ 493,843	\$ 493,843
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	345,135	493,843	493,843	493,843
CAPITAL OUTLAY						
12-5-00-906 CAPITAL OUTLAY	124,642	-	5,000	106,875	106,875	106,875
12-5-00-952 CLEMENS PARK	16,458	-	-	-	-	-
TOTAL CAPITAL OUTLAY	141,100	-	5,000	106,875	106,875	106,875
TOTAL EXPENDITURES	141,100	-	5,000	106,875	106,875	106,875
TOTAL REQUIREMENTS	\$ 141,100	\$ -	\$ 350,135	\$ 600,718	\$ 600,718	\$ 600,718
12-PARK SDC FUND NET TOTAL	\$ 178,057	\$ 346,798	\$ -	\$ -	\$ -	\$ -



Parking District Fund

Description

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

Accomplishments FY 2018/19

- Completed preliminary design for future Parking District Improvement projects north of Main Avenue as part of the Adams Avenue streetscape design

Objectives FY 2019/20

- Design and construct parking and sidewalk improvements on Main Ave. behind City Hall

PARKING DISTRICT FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenues:							
Licenses And Fees	\$ 15,942	\$ 15,433	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	0%
Reimbursements	-	-	-	-	-	-	0%
Interest	1,674	2,859	2,300	2,400	2,400	2,400	4%
Total Revenues	17,616	18,292	16,800	16,900	16,900	16,900	1%
Beginning Fund Balance	157,801	175,417	198,132	213,501	213,501	213,501	8%
TOTAL RESOURCES	\$ 175,417	\$ 193,709	\$ 214,932	\$ 230,401	\$ 230,401	\$ 230,401	7%
REQUIREMENTS	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Capital Improvements	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	0%
Total Expenditures	-	-	-	35,000	35,000	35,000	0%
Reserve for Future Expenditures	-	-	214,932	195,401	195,401	195,401	-9%
TOTAL REQUIREMENTS	-	-	214,932	230,401	230,401	230,401	7%
NET TOTAL	\$ 175,417	\$ 193,709	\$ -	\$ -	\$ -	\$ -	

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
13- PARKING DISTRICT FUND						
RESOURCES						
REVENUES						
13-4-00-301	INTEREST EARNED	\$ 1,674	\$ 2,859	\$ 2,300	\$ 2,400	\$ 2,400
13-4-00-375	PARKING DISTRICT	15,942	15,433	14,500	14,500	14,500
13-4-00-376	REIMBURSEMENT FEE	-	-	-	-	-
TOTAL REVENUES	17,616	18,292	16,800	16,900	16,900	16,900
BEGINNING FUND BALANCE						
13-4-00-400	BEGINNING FUND BALANCE	157,801	175,417	198,132	213,501	213,501
TOTAL BEGINNING FUND BALANCE	157,801	175,417	198,132	213,501	213,501	213,501
TOTAL RESOURCES	\$ 175,417	\$ 193,709	\$ 214,932	\$ 230,401	\$ 230,401	\$ 230,401
REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES						
13-5-00-410	RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 214,932	\$ 195,401	\$ 195,401
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	214,932	195,401	195,401	195,401
EXPENDITURES						
CAPITAL OUTLAY						
13-5-00-906	CAPITAL OUTLAY	-	-	35,000	35,000	35,000
TOTAL CAPITAL OUTLAY	-	-	-	35,000	35,000	35,000
TOTAL EXPENDITURES	-	-	-	35,000	35,000	35,000
TOTAL REQUIREMENTS	\$ -	\$ -	\$ 214,932	\$ 230,401	\$ 230,401	\$ 230,401
13-PARKING DISTRICT FUND NET TOTAL	\$ 175,417	\$ 193,709	\$ -	\$ -	\$ -	\$ -



City Hall Debt Service Fund

Description

This fund is 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 \$54,665.

CITY HALL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenue:							
Interest/Loan Proceeds	\$ 404	\$ 651	\$ 500	\$ 400	\$ 400	\$ 400	-20%
Total Revenues	404	651	500	400	400	400	-20%
Beginning Fund Balance	37,068	37,623	40,147	8,539	8,539	8,539	-79%
Transfers In	53,320	53,320	20,000	52,000	52,000	52,000	160%
TOTAL RESOURCES	\$ 90,792	\$ 91,594	\$ 60,647	\$ 60,939	\$ 60,939	\$ 60,939	0%
REQUIREMENTS	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Expenditure:							
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	53,169	51,310	52,610	54,665	54,665	54,665	4%
Total Expenditure	53,169	51,310	52,610	54,665	54,665	54,665	4%
Reserve for Future Expenditures	-	-	8,037	6,274	6,274	6,274	-22%
TOTAL REQUIREMENTS	53,169	51,310	60,647	60,939	60,939	60,939	0%
NET TOTAL	\$ 37,623	\$ 40,284	\$ -	\$ -	\$ -	\$ -	

18 - CITY HALL DEBT SERVICE												
	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED						
RESOURCES												
REVENUES												
18-4-00-301	\$	404	\$	651	\$	500	\$	400	\$	400	\$	400
18-4-00-346		-		-		-		-		-		-
18-4-00-347		-		-		-		-		-		-
TOTAL REVENUES		404		651		500		400		400		400
BEGINNING FUND BALANCE												
18-4-00-400		37,068		37,623		40,147		8,539		8,539		8,539
TOTAL BEGINNING FUND BALANCE		37,068		37,623		40,147		8,539		8,539		8,539
TRANSFERS												
18-4-00-509		29,370		29,370		15,000		28,600		28,600		28,600
18-4-00-510		23,950		23,950		5,000		23,400		23,400		23,400
TOTAL TRANSFERS		53,320		53,320		20,000		52,000		52,000		52,000
TOTAL RESOURCES	\$	90,792	\$	91,594	\$	60,647	\$	60,939	\$	60,939	\$	60,939
REQUIREMENTS												
RESERVE FOR FUTURE EXPENDITURES												
18-5-00-410	\$	-	\$	-	\$	8,037	\$	6,274	\$	6,274	\$	6,274
TOTAL RESERVE FOR FUTURE EXPENDITURES		-		-		8,037		6,274		6,274		6,274
EXPENDITURES												
MATERIALS & SERVICES												
18-5-00-726		-		-		-		-		-		-
TOTAL MATERIALS & SERVICES		-		-		-		-		-		-
DEBT SERVICE												
18-5-00-800		24,169		17,310		16,610		15,665		15,665		15,665
18-5-00-820		29,000		34,000		36,000		39,000		39,000		39,000
18-5-00-822		-		-		-		-		-		-
TOTAL DEBT SERVICE		53,169		51,310		52,610		54,665		54,665		54,665
TOTAL EXPENDITURES		53,169		51,310		52,610		54,665		54,665		54,665
TOTAL REQUIREMENTS	\$	53,169	\$	51,310	\$	60,647	\$	60,939	\$	60,939	\$	60,939
18-CITY HALL DEBT SERVICE FUND NET TOTAL	\$	37,623	\$	40,284	\$	-	\$	-	\$	-	\$	-



Water Fund

Description

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

Fund Resources

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

Accomplishments – FY 2018/19

- Completed design and bid documents of the 8" Dist. Improvements Hood Alley Fir-Larch St.
- Completed replacement of old undersized water services on south Oak St.
- Completed annual vibration testing to minimize motor and pump failures
- Continued MXU migration to M-Series radios
- Completed water right transfer for Well #4 (Spring 2019)
- Obtained land use approval for future Well # 4 site, finalize permitting in 19/20

Objectives – FY 2019/20

- Update GIS layers
- Finalize permitting for Well #4
- Design/Bid Well #4
- Design/Bid/Construct 8" Dist. Imp. Fir St. Main to Adams
- Design/Bid/Construct 8" Dist. Imp. Oak St. Main to Adams
- Construction of the 8" Dist. Improvements Hood Alley Fir-Larch



Fund Summaries Proprietary Funds

WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenues:							
Water Receipts	\$ 566,548	\$ 620,688	\$ 635,000	\$ 700,000	\$ 700,000	\$ 700,000	10%
Charges For Services	63,188	96,602	64,200	67,200	67,200	67,200	5%
Licenses And Fees	6,200	4,440	6,000	6,000	6,000	6,000	0%
Intergovernmental	-	-	-	-	-	-	0%
Reimbursements	1,740	4,397	664	657	657	657	-1%
Interest	8,077	14,483	12,000	20,000	20,000	20,000	67%
Miscellaneous	311	666	500	500	500	500	0%
Total Revenues	646,064	741,276	718,364	794,357	794,357	794,357	11%
Beginning Fund Balance	726,094	855,246	986,748	1,317,275	1,317,275	1,317,275	33%
TOTAL RESOURCES	\$ 1,372,158	\$ 1,596,522	\$ 1,705,112	\$ 2,111,632	\$ 2,111,632	\$ 2,111,632	24%
REQUIREMENTS	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Personnel Services	\$ 220,722	\$ 234,894	\$ 273,623	\$ 321,507	\$ 321,507	\$ 321,507	17%
Materials & Services	285,446	280,098	265,925	283,704	283,704	283,704	7%
Capital Improvements	-	44,445	27,600	112,444	112,444	112,444	307%
Debt Service	1,254	4,023	664	657	657	657	-1%
Total Expenditures	507,422	563,460	567,812	718,312	718,312	718,312	27%
Operating Contingency	-	-	171,338	100,869	100,869	100,869	-41%
Reserves	-	-	961,562	1,283,611	1,283,611	1,283,611	33%
Transfers Out	9,490	9,490	4,400	8,840	8,840	8,840	101%
TOTAL REQUIREMENTS	\$ 516,912	\$ 572,950	\$ 1,705,112	\$ 2,111,632	\$ 2,111,632	\$ 2,111,632	24%
NET TOTAL	\$ 855,246	\$ 1,023,572	\$ -	\$ -	\$ -	\$ -	

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
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02 - WATER FUND

RESOURCES

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
REVENUE						
02-4-00-301 INTEREST EARNED	\$ 8,077	\$ 14,483	\$ 12,000	\$ 20,000	\$ 20,000	\$ 20,000
02-4-00-314 PUBLIC WORKS FEES	6,200	4,440	6,000	6,000	6,000	6,000
02-4-00-324 WATER PROCESSING/TRANS FEE	4,520	5,735	4,500	4,500	4,500	4,500
02-4-00-325 WATER PENALTIES	8,615	9,781	8,000	8,000	8,000	8,000
02-4-00-341 BACKFLOW TESTING FEES	7,437	12,852	13,000	13,000	13,000	13,000
02-4-00-342 SALE OF ASSETS	-	-	500	500	500	500
02-4-00-359 WATER MITIGATION FEES	-	8,106	-	-	-	-
02-4-00-360 MISCELLANEOUS	311	666	-	-	-	-
02-4-00-362 REFUNDS/REIMBURSMENTS	1,740	4,397	664	657	657	657
02-4-00-371 WATER RECEIPTS	566,548	620,688	635,000	700,000	700,000	700,000
02-4-00-372 SERVICE RECONNECT FEE	240	320	200	200	200	200
02-4-00-373 METER INSTALL	38,900	58,159	35,000	35,000	35,000	35,000
02-4-00-377 BULK WATER	1,476	1,649	2,000	5,000	5,000	5,000
02-4-00-388 WATER TAP FEE	2,000	-	1,500	1,500	1,500	1,500
REVENUE SUBTOTAL	646,064	741,276	718,364	794,357	794,357	794,357

GRANTS & PASS THROUGHS

02-4-00-650 STATE GRANTS	-	-	-	-	-	-
TOTAL GRANTS & PASS THROUGHS	-	-	-	-	-	-

TOTAL REVENUE

	646,064	741,276	718,364	794,357	794,357	794,357
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BEGINNING FUND BALANCE

02-4-00-400 BEGINNING FUND BALANCE	726,094	855,246	986,748	1,317,275	1,317,275	1,317,275
TOTAL BEGINNING FUND BALANCE	726,094	855,246	986,748	1,317,275	1,317,275	1,317,275

TRANSFERS

02-4-00-509 TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-

TOTAL RESOURCES

	\$ 1,372,158	\$ 1,596,522	\$ 1,705,112	\$ 2,111,632	\$ 2,111,632	\$ 2,111,632
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	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019/20		FY 2019/20	
	ACTUAL		ACTUAL	BUDGET	MANAGER	COMMITTEE	PROPOSED	APPROVED	COUNCIL	ADOPTED
REQUIREMENTS										
OPERATING CONTINGENCIES										
02-5-00-400		OPERATING CONTINGENCY	\$ -	\$ -	\$ 89,925	\$ 100,869	\$ 100,869	\$ 100,869	\$ 100,869	\$ 100,869
02-5-00-410		RESERVE FOR FUTURE EXPENDITUR	-	-	81,413	207,956	207,956	207,956	207,956	207,956
TOTAL OPERATING CONTINGENCIES			-	-	171,338	308,825	308,825	308,825	308,825	308,825
RESERVES										
02-5-00-445		CAPITAL REPLACEMENT RESERVE	-	-	490,652	548,934	548,934	548,934	548,934	548,934
02-5-00-450		CAPITAL IMPROVEMENT RESERVE	-	-	470,910	526,721	526,721	526,721	526,721	526,721
TOTAL RESERVES			-	-	961,562	1,075,655	1,075,655	1,075,655	1,075,655	1,075,655
TRANSFERS										
02-5-00-602		TRANSFER TO CITY HALL FUND	9,490	9,490	4,400	8,840	8,840	8,840	8,840	8,840
TOTAL TRANSFERS			9,490	9,490	4,400	8,840	8,840	8,840	8,840	8,840
EXPENDITURES										
PERSONNEL SERVICES										
02-5-00-500	7,500	CITY MANAGER	11,059	10,987	10,100	10,100	10,100	10,100	10,100	10,100
02-5-00-502	3,897	ADMIN ASST	4,065	5,705	8,045	8,045	8,045	8,045	8,045	8,045
02-5-00-503	25,257	PUBLIC WORKS DIRECTOR	26,419	27,752	29,346	29,346	29,346	29,346	29,346	29,346
02-5-00-504	4,429	UTILITY TECHNICIAN II	4,613	11,368	18,018	18,018	18,018	18,018	18,018	18,018
02-5-00-505	43,290	UTILITY TECHNICIAN I	34,764	42,538	46,518	46,518	46,518	46,518	46,518	46,518
02-5-00-511	155	UTILITY ASST	2,926	2,691	3,203	3,203	3,203	3,203	3,203	3,203
02-5-00-513	3,197	OVERTIME	1,503	3,000	3,000	3,000	3,000	3,000	3,000	3,000
02-5-00-515	2,624	PLANNING TECHNICIAN	2,586	3,004	3,084	3,084	3,084	3,084	3,084	3,084
02-5-00-518	12,568	ACCOUNTING TECHNICIAN	13,123	14,618	15,498	15,498	15,498	15,498	15,498	15,498
02-5-00-519	7,918	DATA ANALYST	3,013	-	-	-	-	-	-	-
02-5-00-521	6,857	FINANCE OFFICER	7,607	12,688	13,426	13,426	13,426	13,426	13,426	13,426
02-5-00-522	6,198	ADMIN ASST PUBLIC WORKS	8,616	9,069	6,738	6,738	6,738	6,738	6,738	6,738
02-5-00-524	3,674	MAINTENANCE LEAD	8,447	8,806	-	-	-	-	-	-
02-5-00-525	-	PROJECT COORDINATOR	-	-	16,751	16,751	16,751	16,751	16,751	16,751
02-5-00-527	5,716	CITY RECORDER	5,381	5,829	6,477	6,477	6,477	6,477	6,477	6,477
02-5-00-529	-	FINANCE & ADMIN DIRECTOR	317	-	-	-	-	-	-	-
02-5-00-533	3,762	MAINTENANCE SUPERVISOR	8,930	10,146	10,728	10,728	10,728	10,728	10,728	10,728
02-5-00-573	2,646	ON CALL COMPENSATION	2,683	1,110	1,400	1,400	1,400	1,400	1,400	1,400
02-5-00-580	-	BONUS	-	-	-	-	-	-	-	-
02-5-00-581	8,190	SOCIAL SECURITY	8,538	10,091	11,460	11,460	11,460	11,460	11,460	11,460

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
02-5-00-582	7,795	8,468	9,055	12,597	12,597	12,597
02-5-00-583	17,955	24,362	26,721	38,650	38,650	38,650
02-5-00-584	43,132	43,366	55,349	60,022	60,022	60,022
02-5-00-586	378	397	476	434	434	434
02-5-00-587	58	62	92	68	68	68
02-5-00-588	1,611	1,652	169	3,270	3,270	3,270
02-5-00-589	1,915	1,997	2,359	2,677	2,677	2,677
TOTAL PERSONNEL SERVICES	220,722	234,894	273,623	321,507	321,507	321,507

MATERIALS & SERVICES

02-5-00-704	-	-	-	50	50	50
02-5-00-705	-	104	100	100	100	100
02-5-00-706	2,437	2,757	3,400	3,200	3,200	3,200
02-5-00-710	8,146	2,508	5,000	8,025	8,025	8,025
02-5-00-712	2,784	-	1,500	1,500	1,500	1,500
02-5-00-713	4,933	4,196	5,000	5,000	5,000	5,000
02-5-00-714	1,170	1,117	1,300	1,300	1,300	1,300
02-5-00-715	5,012	5,504	5,300	6,400	6,400	6,400
02-5-00-717	48	-	500	500	500	500
02-5-00-721	819	832	750	750	750	750
02-5-00-722	1,621	-	2,000	2,000	2,000	2,000
02-5-00-726	51,999	22,121	20,000	30,000	30,000	30,000
02-5-00-727	2,428	1,988	3,000	3,500	3,500	3,500
02-5-00-733	674	719	750	750	750	750
02-5-00-735	998	1,047	1,200	1,200	1,200	1,200
02-5-00-736	625	690	775	775	775	775
02-5-00-740	2,013	175	1,500	1,500	1,500	1,500
02-5-00-743	35,726	36,075	37,000	38,000	38,000	38,000
02-5-00-746	3,379	4,268	5,700	4,500	4,500	4,500
02-5-00-748	13,310	14,199	15,000	15,000	15,000	15,000
02-5-00-755	3,037	3,399	4,000	4,000	4,000	4,000
02-5-00-765	11,934	21,130	7,500	10,000	10,000	10,000
02-5-00-766	7,901	8,654	10,300	11,800	11,800	11,800
02-5-00-768	9,300	9,300	9,600	9,854	9,854	9,854
02-5-00-770	234	267	200	250	250	250
02-5-00-771	266	134	300	200	200	200

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
02-5-00-772	39,658	43,448	44,450	49,000	49,000	49,000
02-5-00-775	5,617	1,622	5,000	6,500	6,500	6,500
02-5-00-777	102	293	3,000	750	750	750
02-5-00-779	4,442	8,471	7,500	7,500	7,500	7,500
02-5-00-780	2,790	6,276	3,500	3,500	3,500	3,500
02-5-00-782	1,172	705	1,500	1,500	1,500	1,500
02-5-00-788	46,844	71,941	50,000	45,000	45,000	45,000
02-5-00-789	-	-	-	-	-	-
02-5-00-793	159	159	200	200	200	200
02-5-00-795	9,034	2,725	4,000	3,000	3,000	3,000
02-5-00-796	4,834	3,274	5,000	6,500	6,500	6,500
02-5-00-799	-	-	100	100	100	100
TOTAL MATERIALS & SERVICES	285,446	280,098	265,925	283,704	283,704	283,704
DEBT SERVICE						
02-5-00-820	1,159	3,893	606	599	599	599
02-5-00-821	95	130	58	58	58	58
TOTAL DEBT SERVICE	1,254	4,023	664	657	657	657
CAPITAL OUTLAY						
02-5-00-906	-	44,445	27,600	112,444	112,444	112,444
TOTAL CAPITAL OUTLAY	-	44,445	27,600	112,444	112,444	112,444
TOTAL EXPENDITURES	506,168	563,460	567,812	718,312	718,312	718,312
TOTAL REQUIREMENTS	\$ 515,658	\$ 572,950	\$ 1,705,112	\$ 2,111,632	\$ 2,111,632	\$ 2,111,632
02-WATER FUND NET TOTAL	\$ 856,500	\$ 1,023,572	\$ -	\$ -	\$ -	\$ -



Water SDC Fund

Description

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

Accomplishments – FY 2018/19

- Completed design and bid documents of 8” Dist Imp Hood Alley Fir to Larch St.
- Completed Well #4 water rights transfer
- Completed Land Use permitting for Well #4
- OHA and OWRD permitting is underway for Well #4
- No 12” water line upgrade due to developer improvement contribution

Objectives – FY 2019/20

- Complete construction of 8” Distribution improvements Hood Alley – Fir to Larch St.
- Complete OHA and OWRD permitting for Well #4
- Design/Bid Well #4 improvements
- Design/Bid/Construct 8” Dist Imp Fir St. Main to Adams
- Design/Bid/Construct 8” Dist Imp Oak St. Main to Adams
- Design/Bid/Construct 12” Dist Imp Locust to Black Butte

WATER SDC FUND BUDGET SUMMARY:

	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019/20	FY 2019/20	FY 2019/20	%
RESOURCES	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Revenues:							
Interest	\$ 15,455	\$ 30,589	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	60%
System development charges	417,286	366,465	225,000	250,000	250,000	250,000	11%
Total Revenues	432,741	397,054	250,000	290,000	290,000	290,000	16%
Beginning Fund Balance	1,432,376	1,865,117	2,175,541	2,521,249	2,521,249	2,521,249	16%
TOTAL RESOURCES	\$ 1,865,117	\$ 2,262,171	\$ 2,425,541	\$ 2,811,249	\$ 2,811,249	\$ 2,811,249	16%
REQUIREMENTS	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019/20	FY 2019/20	FY 2019/20	%
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Expenditures:							
Materials & Services	\$ -	\$ 17,452	\$ 20,000	\$ 12,500	\$ 12,500	\$ 12,500	-38%
Capital Improvements	-	9,440	57,400	1,021,656	1,021,656	1,021,656	1680%
Total Expenditures	-	26,892	77,400	1,034,156	1,034,156	1,034,156	1236%
Reserve for Future Expenditures	-	-	2,348,141	1,777,093	1,777,093	1,777,093	-24%
TOTAL REQUIREMENTS	-	26,892	2,425,541	2,811,249	2,811,249	2,811,249	
NET TOTAL	\$ 1,865,117	\$ 2,235,279	\$ -	\$ -	\$ -	\$ -	

		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019/20	FY 2019/20	FY 2019/20
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
11 - WATER SDC							
RESOURCES							
REVENUES							
11-4-00-301	INTEREST EARNED	\$ 15,455	\$ 30,589	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000
11-4-00-394	WATER SDC	417,286	366,465	225,000	250,000	250,000	250,000
TOTAL REVENUE		432,741	397,054	250,000	290,000	290,000	290,000
BEGINNING FUND BALANCE							
11-4-00-400	BEGINNING FUND BALANCE	1,432,376	1,865,117	2,175,541	2,521,249	2,521,249	2,521,249
TOTAL BEGINNING FUND BALANCE		1,432,376	1,865,117	2,175,541	2,521,249	2,521,249	2,521,249
TOTAL RESOURCES		\$ 1,865,117	\$ 2,262,171	\$ 2,425,541	\$ 2,811,249	\$ 2,811,249	\$ 2,811,249
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
11-5-00-410	RESERVE FOR FUTURE EXPENDITUR	- \$	- \$	2,348,141	1,777,093	1,777,093	1,777,093
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	2,348,141	1,777,093	1,777,093	1,777,093
EXPENDITURES							
MATERIALS & SERVICES							
11-5-00-726	CONTRACTED SERVICES	-	17,452	20,000	12,500	12,500	12,500
TOTAL MATERIALS & SERVICES		-	17,452	20,000	12,500	12,500	12,500
CAPITAL OUTLAY							
11-5-00-906	CAPITAL OUTLAY	-	9,440	57,400	1,021,656	1,021,656	1,021,656
TOTAL CAPITAL OUTLAY		-	9,440	57,400	1,021,656	1,021,656	1,021,656
TOTAL EXPENDITURES		-	26,892	77,400	1,034,156	1,034,156	1,034,156
TOTAL REQUIREMENTS		\$ -	\$ 26,892	\$ 2,425,541	\$ 2,811,249	\$ 2,811,249	\$ 2,811,249
11-WATER SDC FUND NET TOTAL		\$ 1,865,117	\$ 2,235,279	\$ -	\$ -	\$ -	\$ -



Sewer Fund

Description

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

Fund Resources

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

Accomplishments – FY 2018/19

- Bid and constructed the Phase I Lazy Z Effluent re-use project Schedule A, value engineering Schedule B & C which includes the SCADA upgrade due to high construction costs
- Completed the Bio-Solids Removal project
- Completed preliminary design of the Aeration Improvement project

Objectives – FY 2019/20

- Complete the design and construction of the re-engineered option for the Lazy Z Reuse Expansion
- Update GIS layers
- Apply for funding for the Locust St. sewer line re-location
- Bid and construct aeration improvement project
- Implement SCADA upgrades
- Implement effluent disposal onto the Lazy Z



Fund Summaries Proprietary Funds

SEWER FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenues:							
Sewer Receipts	\$ 865,683	\$ 916,560	\$ 947,000	\$ 970,000	\$ 970,000	\$ 970,000	2%
Charges For Services	16,822	16,820	17,000	17,000	17,000	17,000	0%
Licenses And Fees	6,200	4,942	7,000	5,000	5,000	5,000	-29%
Intergovernmental	-	-	-	-	-	-	0%
Interest/Loan Proceeds	10,845	18,078	14,000	23,000	23,000	23,000	64%
Rental income	12,000	13,000	12,000	12,000	12,000	12,000	0%
Miscellaneous	2,893	6,585	2,750	2,134	2,134	2,134	-22%
Total Revenues	914,443	975,985	999,750	1,029,134	1,029,134	1,029,134	3%
Beginning Fund Balance	1,086,514	1,203,396	1,282,366	1,205,042	1,205,042	1,205,042	-6%
TOTAL RESOURCES	\$ 2,000,957	\$ 2,179,381	\$ 2,282,116	\$ 2,234,176	\$ 2,234,176	\$ 2,234,176	-2%
REQUIREMENTS	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Personnel Services	\$ 195,525	\$ 227,330	\$ 258,679	\$ 303,726	\$ 303,726	\$ 303,726	17%
Materials & Services	239,787	240,104	249,090	284,587	284,587	284,587	14%
Capital Improvements	15,500	32,585	295,200	126,300	126,300	126,300	-57%
Debt Service	334,679	339,051	333,295	334,284	334,284	334,284	0%
Total Expenditures	785,491	839,070	1,136,264	1,048,897	1,048,897	1,048,897	-8%
Unappropriated Reserves	-	-	-	-	-	-	0%
Operating Contingency	-	-	318,382	98,052	98,052	98,052	-69%
Reserves	-	-	820,670	1,074,747	1,074,747	1,074,747	31%
Transfers Out	12,070	12,070	6,800	12,480	12,480	12,480	84%
TOTAL REQUIREMENTS	\$ 797,561	\$ 851,140	\$ 2,282,116	\$ 2,234,176	\$ 2,234,176	\$ 2,234,176	-2%
NET TOTAL	\$ 1,203,396	\$ 1,328,241	\$ -	\$ -	\$ -	\$ -	-

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
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05 - SEWER FUND

RESOURCES

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
REVENUE						
05-4-00-301 INTEREST EARNED	\$ 10,845	\$ 18,078	\$ 14,000	\$ 23,000	\$ 23,000	\$ 23,000
05-4-00-314 PUBLIC WORKS FEES	6,200	4,842	7,000	5,000	5,000	5,000
05-4-00-327 SEWER RECEIPTS	865,683	916,560	947,000	970,000	970,000	970,000
05-4-00-337 OVERNIGHT PARK SEWER RECEIPTS	16,822	16,820	17,000	17,000	17,000	17,000
05-4-00-342 SALE OF ASSETS	-	-	500	-	-	-
05-4-00-346 BOND PREMIUM	-	-	-	-	-	-
05-4-00-347 LOAN PROCEEDS	-	-	-	-	-	-
05-4-00-354 PROPERTY RENTAL	12,000	13,000	12,000	12,000	12,000	12,000
05-4-00-360 MISCELLANEOUS	61	-	-	-	-	-
05-4-00-362 REFUNDS/REIMBURSEMENTS	1,732	6,585	1,700	1,034	1,034	1,034
05-4-00-381 SEWER TAP FEE	1,100	-	550	1,100	1,100	1,100
05-4-00-389 PLAN CHECK FEES	-	100	-	-	-	-
REVENUE SUBTOTAL	914,443	975,985	999,750	1,029,134	1,029,134	1,029,134

GRANTS & PASS THROUGHS

05-4-00-640 STATE GRANTS	-	-	-	-	-	-
TOTAL GRANTS & PASS THROUGHS	-	-	-	-	-	-

TOTAL REVENUES

	914,443	975,985	999,750	1,029,134	1,029,134	1,029,134
BEGINNING FUND BALANCE						
05-4-00-400 BEGINNING FUND BALANCE	1,086,514	1,203,396	1,282,366	1,205,042	1,205,042	1,205,042
TOTAL BEGINNING FUND BALANCE	1,086,514	1,203,396	1,282,366	1,205,042	1,205,042	1,205,042

TOTAL RESOURCES

	\$ 2,000,957	\$ 2,179,381	\$ 2,282,116	\$ 2,234,176	\$ 2,234,176	\$ 2,234,176
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REQUIREMENTS

OPERATING CONTINGENCIES

05-5-00-400 OPERATING CONTINGENCY	\$ -	\$ -	\$ 84,628	\$ 98,052	\$ 98,052	\$ 98,052
05-5-00-410 RESERVE FOR FUTURE EXPENDITUR	-	-	233,754	268,931	268,931	268,931
TOTAL OPERATING CONTINGENCIES	-	-	318,382	366,983	366,983	366,983

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
RESERVES						
05-5-00-445	-	-	746,003	805,816	805,816	805,816
05-5-00-450	-	-	74,667	-	-	-
TOTAL RESERVES	-	-	820,670	805,816	805,816	805,816
TRANSFERS						
05-5-00-602	12,070	12,070	6,800	12,480	12,480	12,480
TOTAL TRANSFERS	12,070	12,070	6,800	12,480	12,480	12,480
EXPENDITURES						
PERSONNEL SERVICES						
05-5-00-500	7,500	11,059	10,987	10,100	10,100	10,100
05-5-00-502	3,897	4,064	5,705	8,045	8,045	8,045
05-5-00-503	21,045	26,365	27,752	29,346	29,346	29,346
05-5-00-504	17,715	18,506	26,233	33,733	33,733	33,733
05-5-00-505	19,413	14,633	17,563	19,135	19,135	19,135
05-5-00-511	155	3,211	4,037	4,804	4,804	4,804
05-5-00-513	2,750	1,831	1,500	1,500	1,500	1,500
05-5-00-515	2,623	2,586	3,004	3,084	3,084	3,084
05-5-00-518	8,379	8,749	14,618	15,498	15,498	15,498
05-5-00-519	7,918	3,013	-	-	-	-
05-5-00-521	6,857	7,607	12,688	13,426	13,426	13,426
05-5-00-522	8,261	12,924	9,069	6,738	6,738	6,738
05-5-00-524	3,674	8,446	8,806	-	-	-
05-5-00-525	-	-	-	16,751	16,751	16,751
05-5-00-527	5,717	5,381	5,829	6,477	6,477	6,477
05-5-00-529	-	106	-	-	-	-
05-5-00-533	3,762	8,930	10,146	10,728	10,728	10,728
05-5-00-552	1,299	1,299	-	-	-	-
05-5-00-573	2,088	2,607	1,110	1,400	1,400	1,400
05-5-00-580	-	-	-	-	-	-
05-5-00-581	7,161	8,187	9,471	10,760	10,760	10,760
05-5-00-582	5,595	7,294	8,474	8,334	8,334	8,334
05-5-00-583	16,111	23,406	26,759	37,220	37,220	37,220
05-5-00-584	39,957	43,195	52,041	60,605	60,605	60,605
05-5-00-586	342	379	442	407	407	407
05-5-00-587	44	52	72	51	51	51

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
05-5-00-588	1,435	1,585	159	3,073	3,073	3,073
05-5-00-589	1,827	1,915	2,214	2,513	2,513	2,513
TOTAL PERSONNEL SERVICES	195,525	227,330	258,679	303,726	303,726	303,726
MATERIALS & SERVICES						
05-5-00-704	45	-	-	-	-	-
05-5-00-705	-	104	-	-	-	-
05-5-00-706	4,467	5,032	4,800	5,000	5,000	5,000
05-5-00-710	3,124	2,564	3,200	6,382	6,382	6,382
05-5-00-712	2,385	-	4,000	4,000	4,000	4,000
05-5-00-713	4,933	4,196	4,500	6,000	6,000	6,000
05-5-00-714	869	1,090	1,050	1,050	1,050	1,050
05-5-00-715	4,959	5,442	5,300	6,400	6,400	6,400
05-5-00-717	40	-	500	500	500	500
05-5-00-721	802	830	750	800	800	800
05-5-00-726	24,106	17,342	10,000	20,000	20,000	20,000
05-5-00-727	9,942	8,816	7,000	7,500	7,500	7,500
05-5-00-733	312	369	400	400	400	400
05-5-00-735	2,671	2,721	3,100	3,100	3,100	3,100
05-5-00-736	367	371	600	600	600	600
05-5-00-740	1,618	2,837	2,000	2,500	2,500	2,500
05-5-00-743	51,833	49,207	55,000	55,000	55,000	55,000
05-5-00-746	4,317	3,888	6,700	6,000	6,000	6,000
05-5-00-750	-	-	500	6,001	6,001	6,001
05-5-00-755	3,473	3,738	4,500	4,500	4,500	4,500
05-5-00-765	2,500	1,346	5,000	10,000	10,000	10,000
05-5-00-766	11,592	12,135	12,700	14,500	14,500	14,500
05-5-00-768	9,300	9,300	9,300	9,854	9,854	9,854
05-5-00-770	234	241	200	250	250	250
05-5-00-771	143	121	200	200	200	200
05-5-00-772	60,598	64,159	66,290	67,900	67,900	67,900
05-5-00-775	45	817	1,000	1,000	1,000	1,000
05-5-00-777	102	293	3,000	3,750	3,750	3,750
05-5-00-780	2,630	8,734	3,500	3,500	3,500	3,500
05-5-00-782	901	1,607	1,500	1,500	1,500	1,500
05-5-00-787	21,019	18,875	20,000	20,000	20,000	20,000
05-5-00-789	-	-	200	200	200	200

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
05-5-00-793 MEETINGS/WORKSHOPS	143	180	200	200	200	200
05-5-00-795 SUPPLIES	2,674	5,595	4,000	6,000	6,000	6,000
05-5-00-796 VEHICLE MAINTENANCE	7,643	8,154	8,000	10,000	10,000	10,000
05-5-00-799 BAD DEBT EXPENSE	-	-	100	-	-	-
TOTAL MATERIALS & SERVICES	239,787	240,104	249,090	284,587	284,587	284,587
DEBT SERVICE						
05-5-00-817 REFUNDING BONDS PRINCIPAL	90,000	155,000	157,000	162,000	162,000	162,000
05-5-00-818 REFUNDING BONDS INTEREST	242,908	178,370	175,250	171,250	171,250	171,250
05-5-00-820 IFA LOAN PAYMENT - PRINCIPAL	1,637	5,499	954	943	943	943
05-5-00-821 IFA LOAN PAYMENT - INTEREST	134	182	91	91	91	91
TOTAL DEBT SERVICE	334,679	339,051	333,295	334,284	334,284	334,284
CAPITAL OUTLAY						
05-5-00-906 CAPITAL OUTLAY	15,500	32,585	295,200	126,300	126,300	126,300
TOTAL CAPITAL OUTLAY	15,500	32,585	295,200	126,300	126,300	126,300
TOTAL EXPENDITURES	785,491	839,070	1,136,264	1,048,897	1,048,897	1,048,897
TOTAL REQUIREMENTS	\$ 797,561	\$ 851,140	\$ 2,282,116	\$ 2,234,176	\$ 2,234,176	\$ 2,234,176
05-SEWER FUND NET TOTAL	\$ 1,203,396	\$ 1,328,241	\$ -	\$ -	\$ -	\$ -



Sewer SDC Fund

Description

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

Accomplishments – FY 2018/19

- Completed construction of Phase I Lazy Z effluent Re-use project Sch. A, value engineering Sch. B and C which includes the SCADA upgrades due to high construction costs
- Completed preliminary design and bid specs for the Aeration Improvement project

Objectives – FY 2019/20

- Complete the design and construction of the re-engineered Sch. B & C for the Lazy Z Reuse Expansion
- Bid and construct the Aeration Improvement project
- Implement SCADA and Lazy Z Reuse Improvements

SEWER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 7,717	\$ 13,176	\$ 10,000	\$ 7,000	\$ 7,000	\$ 7,000	-30%
System development charges	140,005	125,615	70,000	120,000	120,000	120,000	71%
Total Revenues	147,722	138,791	80,000	127,000	127,000	127,000	59%
Beginning Fund Balance	748,257	853,773	872,359	668,045	668,045	668,045	-23%
TOTAL RESOURCES	\$ 895,979	\$ 992,564	\$ 952,359	\$ 795,045	\$ 795,045	\$ 795,045	-17%
REQUIREMENTS	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ 42,206	\$ 75,713	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000	900%
Capital Improvements	-	-	410,000	-	-	-	-100%
Total Expenditures	42,206	75,713	435,000	250,000	250,000	250,000	-43%
Reserve for Future Expenditures	-	-	517,359	545,045	545,045	545,045	5%
TOTAL REQUIREMENTS	42,206	75,713	952,359	795,045	795,045	795,045	-17%
NET TOTAL	\$ 853,773	\$ 916,851	\$ -	\$ -	\$ -	\$ -	

		FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
10 - SEWER SDC							
RESOURCES							
REVENUE							
10-4-00-301	INTEREST EARNED	\$ 8,473	\$ 20,706	\$ 17,000	\$ 22,000	\$ 22,000	\$ 22,000
10-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
10-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
10-4-00-394	SEWER SDC	551,061	450,953	225,000	300,000	300,000	300,000
TOTAL REVENUE		559,534	471,659	242,000	322,000	322,000	322,000
BEGINNING FUND BALANCE							
10-4-00-400	BEGINNING FUND BALANCE	700,537	1,183,927	1,486,960	1,336,899	1,336,899	1,336,899
TOTAL BEGINNING FUND BALANCE		700,537	1,183,927	1,486,960	1,336,899	1,336,899	1,336,899
TOTAL RESOURCES		\$ 1,260,071	\$ 1,655,586	\$ 1,728,960	\$ 1,658,899	\$ 1,658,899	\$ 1,658,899
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
10-5-00-410	RESERVE FOR FUTURE EXPENDITUR	-	\$ -	\$ 1,024,020	\$ 1,447,689	\$ 1,256,689	\$ 1,256,689
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,024,020	1,447,689	1,256,689	1,256,689
EXPENDITURES							
MATERIALS & SERVICES							
10-5-00-726	CONTRACTED SERVICES	-	8,205	-	-	-	-
10-5-00-727	PERMITS & FEES	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		-	8,205	-	-	-	-
DEBT SERVICE							
10-5-00-820	LOAN PRINCIPAL	41,000	51,000	52,000	54,000	54,000	54,000
10-5-00-821	LOAN INTEREST	35,144	25,170	24,140	22,810	22,810	22,810
TOTAL DEBT SERVICE		76,144	76,170	76,140	76,810	76,810	76,810
CAPITAL OUTLAY							
10-5-00-906	CAPITAL OUTLAY	-	-	628,800	134,400	325,400	325,400
TOTAL		-	-	628,800	134,400	325,400	325,400
TOTAL EXPENDITURES		76,144	84,375	704,940	211,210	402,210	402,210
TOTAL REQUIREMENTS		\$ 76,144	\$ 84,375	\$ 1,728,960	\$ 1,658,899	\$ 1,658,899	\$ 1,658,899
10-SEWER SDC FUND NET TOTAL		\$ 1,183,927	\$ 1,571,211	\$ -	\$ -	\$ -	\$ -



SUMMARY OF PROGRAM REVENUES

General Fund

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

Special Revenue Funds

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

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

Debt Service Fund

City Hall Debt Service Fund

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

Enterprise Funds

Water Fund, Sewer Fund

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

CITY OF SISTERS REVENUE	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
<i>Governmental Funds</i>						
General Fund	\$ 3,674,956	\$ 3,625,160	\$ 3,764,203	\$ 4,228,309	\$ 4,228,309	\$ 4,228,309
<i>Special Revenue Funds</i>						
Street Fund	\$ 1,113,841	\$ 1,292,867	\$ 1,743,482	\$ 1,597,042	\$ 1,597,042	\$ 1,597,042
Street SDC Fund	895,979	992,564	952,359	795,045	795,045	795,045
Water SDC Fund	1,865,117	2,262,171	2,425,541	2,811,249	2,811,249	2,811,249
Sewer SDC Fund	1,260,071	1,655,586	1,728,960	1,658,899	1,658,899	1,658,899
Park SDC Fund	319,157	346,798	350,135	600,718	600,718	600,718
Parking District Fund	175,417	193,709	214,932	230,401	230,401	230,401
City Hall Debt Service Fund	90,792	91,594	60,647	60,939	60,939	60,939
Total Special Revenue Funds	\$ 5,720,374	\$ 6,835,289	\$ 7,476,056	\$ 7,754,293	\$ 7,754,293	\$ 7,754,293
<i>Proprietary Funds</i>						
Water Fund	\$ 1,372,158	\$ 1,596,522	\$ 1,705,112	\$ 2,111,632	\$ 2,111,632	\$ 2,111,632
Sewer Fund	2,000,957	2,179,381	2,282,116	2,234,176	2,234,176	2,234,176
Total Proprietary Funds	\$ 3,373,115	\$ 3,775,903	\$ 3,987,228	\$ 4,345,808	\$ 4,345,808	\$ 4,345,808
TOTAL RESOURCES	\$ 12,768,445	\$ 14,236,352	\$ 15,227,487	\$ 16,328,410	\$ 16,328,410	\$ 16,328,410

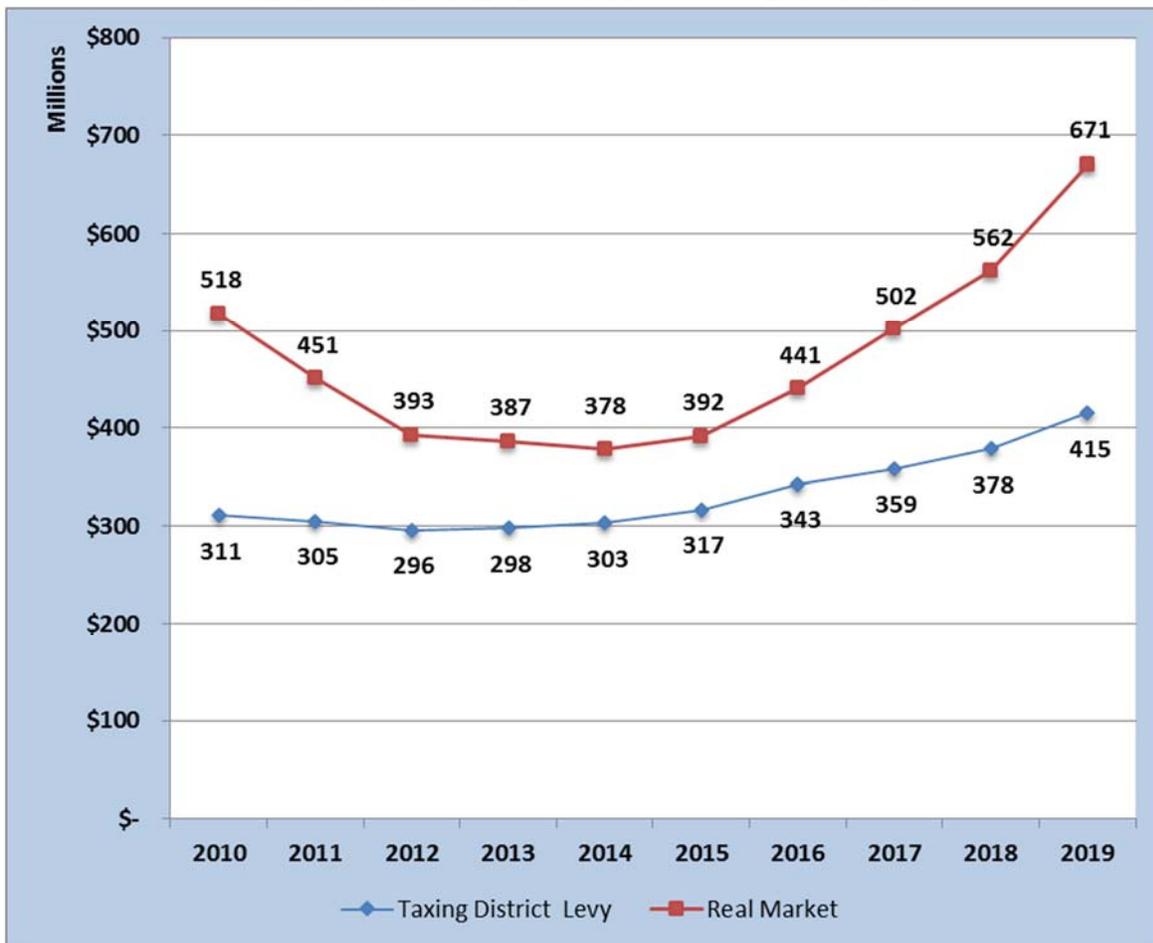


Property Taxes Overview

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

Assessed Valuation – Assessed value is a measure of the taxable value of real, personal and utility property in the City. Property taxes are paid by business and homeowners based on the assessed value of their property. The FY 19/20 budget assumes an estimated taxable property value of \$437,829,540 or a 5.4% increase in actual FY 18/19 assessed valuation.

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





General Levy Property Tax Rate – In Sisters, the permanent tax rate is \$2.6417 per \$1,000 of assessed valuation without any outstanding local initiatives. The FY 2019/20 proposed budget levies the full \$2.6417 rate. Budget taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.

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

The following table lists all tax districts with tax rates for the fiscal years 2010-2019.

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

Fiscal Year	City of Sisters			Overlapping Rates					Total Direct & Overlapping Rates
	General Fund	Urban Renewal	Total	Deschutes County	School District #6 ¹	COCC ²	SPRD ³	Camp Sherman Fire Dist.	
2010	2.56	0.46	3.02	3.38	6.39	0.60	0.21	2.91	16.51
2011	2.54	0.58	3.12	3.32	6.30	0.71	0.21	2.86	16.52
2012	2.56	0.45	3.01	3.34	5.86	0.73	0.21	2.89	16.04
2013	2.53	0.63	3.16	3.32	5.76	0.73	0.21	2.84	16.02
2014	2.53	0.60	3.13	3.21	5.72	0.72	0.21	2.85	15.84
2015	2.57	0.39	2.96	3.22	5.84	0.72	0.21	2.80	15.75
2016	2.56	0.45	3.01	3.27	5.76	0.72	0.21	2.84	15.81
2017	2.54	0.55	3.09	3.23	6.24	0.72	0.21	2.85	16.35
2018	2.54	0.60	3.14	3.07	6.15	0.72	0.21	2.81	16.10
2019	2.52	0.68	3.20	3.08	6.13	0.70	0.36	2.72	16.19

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

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

² COCC - Central Oregon Community College

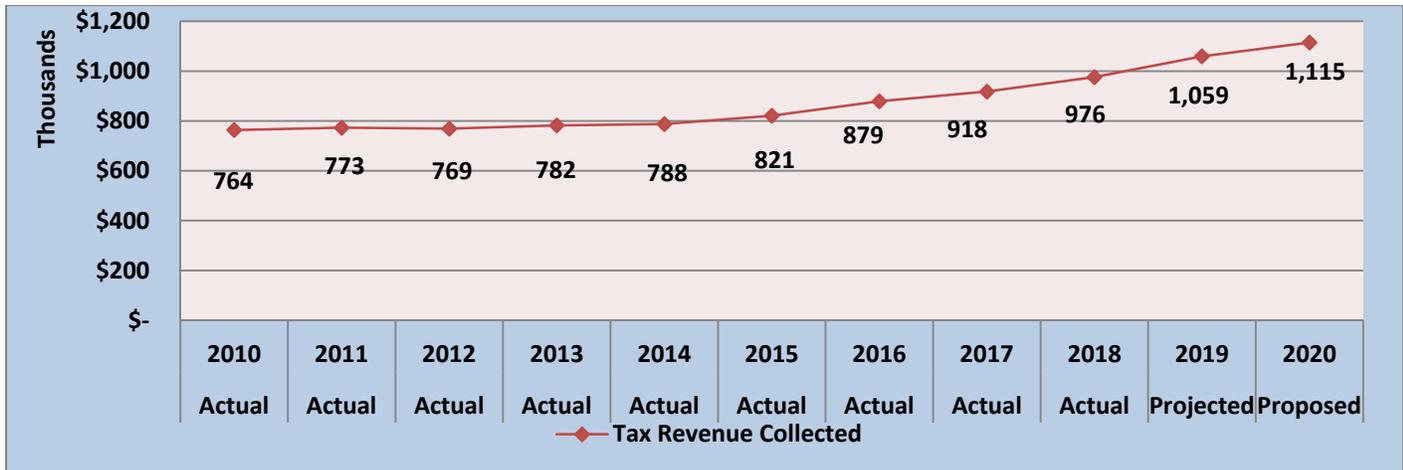
³ SPRD - Sisters Parks and Recreation District



Revenue Information

Property tax collected and distributed - The projected total city property taxes collected during the FY 2018-19 is \$1,059,416. Property taxes comprise approximately 43% of the City's General Fund FY 2018/19 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 2019/20 will be billed by late October, and can be paid in thirds on November 15, February 15 and May 15. Taxes from the permanent rate are recorded in the General Fund. The chart below shows the last ten years and estimated of property tax revenue collections.

**GENERAL LEVY PROPERTY TAX COLLECTED
FY 2010-2020**





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 2019/20 the City is assuming a 5.4% increase in assessed value and a 95% collection rate on property taxes.

Transient Room Tax - Sisters administers a lodging tax of 8.99% on room rates for overnight lodging of less than 30 days. Based on historical trends and the addition of a new hotel coming online in late FY 18/19, these taxes are projected to increase 3% from FY 18/19 to FY 19/20.

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

Planning and Inspection Fees – Beginning July 1, 2016 Deschutes County administers all permitting services for the City. City revenue will be limited to Advanced Planning and Land Use review fees which are budgeted at a total of \$125,000 for the fiscal year.

Business License – Due to the predicted increase in business activity for FY 19/20, business license fee are expected to increase slightly.

Park User Fees – Creekside Campground User fees will include 5 new dry camping sites, resulting in an increase in gross user fees.

State Shared Revenue - The City receives revenue from the State of Oregon based on per capita population allocation for taxes on gas, cigarette and liquor. Liquor and cigarette taxes are budgeted to increase significantly when compared to FY 18/19.

SUMMARY OF SPECIAL REVENUE FUNDS

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

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

Local Gas Tax - The City assesses a three cent per gallon tax on fuel sold within the City. The budget includes a 5% increase in collections.

State Highway Tax – Budgeted at a slight increase of 4% when compared to FY 2018/19.



Revenue Information

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

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

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

SDCs in FY 18/19 saw significant increases due to development activity. Due to the unpredictable nature of development, SDC's for FY 19/20 are budgeted conservatively compared to projections in the last budget cycle. The table on the following page is a revenue comparison by SDC fund.

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20	% Inc(Dec)
Street SDC Fund							
System Development Charges	\$ 78,082	\$ 57,937	\$ 140,005	\$ 125,615	\$ 117,266	\$ 120,000	2.33%
Interest	2,880	4,037	7,717	13,176	15,416	7,000	-54.59%
Total Revenues	80,962	61,974	147,722	138,791	132,682	127,000	
Sewer SDC Fund							
System Development Charges	310,979	233,321	551,061	450,953	356,210	300,000	-15.78%
Interest	2,004	3,882	8,473	20,706	34,960	22,000	-37.07%
Total Revenues	312,983	237,203	559,534	471,659	391,169	322,000	
Water SDC Fund							
System Development Charges	243,625	183,341	417,286	366,465	287,219	250,000	-12.96%
Interest	4,986	7,277	15,455	30,589	49,151	40,000	-18.62%
Total Revenues	248,611	190,618	432,741	397,054	336,370	290,000	
Park SDC Fund							
System Development Charges	23,294	30,037	132,500	164,903	128,124	75,000	-41.46%
Interest	724	1,025	1,255	3,838	7,983	6,000	-24.84%
Total Revenues	24,018	31,062	133,755	168,741	136,107	81,000	
Total SDC Funds	\$ 666,574	\$ 520,857	\$ 1,273,752	\$ 1,176,245	\$ 996,329	\$ 820,000	-17.70%



SUMMARY OF ENTERPRISE FUNDS

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

Water Fund - Revenue received from water utility customers pays for water collection and distribution system operations. Charges for services are billed at a base rate of \$16.77/month plus \$1.00 for each additional 100cf.

Sewer Fund - Revenue received from wastewater utility customers pays for the City's wastewater collection and treatment system. Sewer fees for residential customers are calculated at one (1) sewer equivalent dwelling unit (EDU) of \$38.50. 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.



OVERVIEW

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

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

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

The City’s Urban Renewal Agency capital projects are normally included in the following pages to present the reader with a full disclosure of all capital projects planned. However, the Urban Renewal Agency budgets and adopts their projects separately from the City’s.

Summary of Resources

	Water	Sewer	Street	General	Parking Dist	Park SDC	Total
Operating Funds	\$ 112,444	\$ 126,300	\$ 181,200	\$ 183,875	\$ 35,000	\$ -	\$ 638,819
SDCs	1,021,656	325,400	-	-	-	106,875	1,453,931
TOTAL	\$1,134,100	\$ 451,700	\$ 181,200	\$ 183,875	\$ 35,000	\$ 106,875	\$ 2,092,750

Summary of Appropriations

	Water	Sewer	Street	General	Parking Dist	Park SDC	Total
Design/Construction	\$1,107,400	\$ 425,000	\$ 154,500	\$ 168,875	\$ 35,000	\$ 106,875	\$ 1,997,650
Equipment	26,700	26,700	26,700	15,000	-	-	95,100
TOTAL	\$1,134,100	\$ 451,700	\$ 181,200	\$ 183,875	\$ 35,000	\$ 106,875	\$ 2,092,750



Capital Improvement Plan

Project Summary

FUND/PROJECT	NET AMOUNT	STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
GENERAL FUND					
Information Technology	\$15,000	Replace	FY 19/20	Replace aging computer workstations	Increase efficiencies, provide compliance for upgraded software
Creekside Park bridge approach	\$12,000, City Share	New	FY 19/20	Construct ADA compliant ramp for Whychus Creek walking bridge	Continue ADA compliance of Park after construction of Creekside Campground restroom
WATER OPERATING /SDC					
8" Distribution Improvements Fir St. Main to Adams	\$37,000	New	FY 19/20	Upsize current utility	Increase efficiency throughout the water distribution system
8" Distribution Improvements Oak St. Main to Adams	\$34,000	New	FY 19/20	Upsize current utility	Increase efficiency throughout the water distribution system
Mini Excavator	\$80,100	New	FY 19/20	Invest in an asset to enhance versatility to the PW department	Increase efficiency, productivity and agility of Public Works operations
12" Waterline Upgrade	\$25,000	Upgrade	FY 19/20	Increase waterline size when available	Increase capacity for future utility requirements
12" Waterline (Locust ST.)	\$36,000	New	FY 19/20	Increase waterline size to main source line	Increase capacity for future utility requirements
Well Site #4 Approval and Construction	\$860,000	New	FY 19/20	Constructing Well #4	Increase City water distribution capacity, redundancy
8" Hood Alley Fir to Larch	\$115,400	Upgrade	FY 19/20	replace and upsizing existing line	Increase efficiency throughout the water distribution system
SEWER OPERATING /SDC					
Push Camera	\$10,000	Upgrade	FY 19/20	Upgrade tool to inspect sewer lines	Optimizes system efficiency
Aeration Improvements	\$224,000	New	FY 19/20	Increase processing capacity of wastewater ponds	Optimize capacity of system per wastewater management plan
Effluent Expansion Project	\$190,000	New	FY 19/20	Include additional effluent disperser in accordance with wastewater master plan	Expand wastewater discharge capacity



Capital Improvement Plan Project Summary

FUND/PROJECT	NET AMOUNT	STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
STREET OPERATING/SDC					
Street Overlay	\$121,500	Annual	FY 19/20	Structural improvement to renew street surface.	Minimize annual maintenance and extend pavement life.
Locust St. Multiuse Path	\$25,000	New	FY 19/20	Install multiuse path to N. Locust St.	Improve appearance, mobility and connectability of path network
Art Pedestals	\$8,000	New	FY 19/20	Install pedestals to assist in development of art district	Magnifies visibility of art presence
Hwy 20/Locust Roundabout	\$250,000	New	FY 19/20	Investment in partnering for the development of the roundabout project	Improve safety, mobility, and access at the intersection.



Capital Improvement Plan

5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	19-20	20-21	21-22	22-23	23-24+	Funding Source	
									Operating	SDC
Water System Parts (Back-up 75 hp motor)	70,000	-	70,000		70,000				100%	100%
Wells 1,2 & 3 Variable Frequency Drives	61,620		61,620		61,620				100%	100%
Well 3 Back-up Generator	148,500		148,500			148,500			50%	50%
Well 4 Construction	861,300	1,300	860,000						100%	100%
8" Dist Improvements Oak St. Main to Adams	34,000	-	34,000						46%	54%
8" Dist Improvements Fir St. Main to Adams	37,000	-	37,000						46%	54%
8" Dist Improvements Hood Alley Fir to Larch	115,400		115,400						46%	54%
Hood Ave. S. Alley, Pine to Ash (Reconnections)	36,000	-	36,000		36,000				100%	100%
Wash Ave S. Alley, Cedar to Locust (Reconnections)	28,800	-	28,800		28,800				100%	100%
8" Dist Imp Jeff Ave S. Alley, Cedar to Locust	33,700		33,700		33,700				46%	54%
8" Dist Imp. Edge of the Pines	368,000		368,000			297,000	368,000		46%	54%
Well #1 Improvements	297,000	-	297,000			297,000			100%	100%
Main Ave. N. Alley/Pine to Elm (Reconnections)	72,000		72,000					72,000	100%	100%
12" Dist Imp N. Locust, Barcaly to E Black Butte	36,000		36,000							
12" Dist. Imp. - Dev. Upsizing	250,000	-	250,000		25,000	25,000		25,000		
TOTAL	2,449,320	1,300	2,448,020	1,107,400	255,120	470,500	393,000	97,000		
Total Water Fund			85,744	211,922	371,250	169,280	72,000			
Total Water SDC Fund			1,021,656	43,198	99,250	223,720	25,000			
TOTAL			1,107,400	255,120	470,500	393,000	97,000			



Capital Improvement Plan

5-Year Forecast Street Projects

PROJECT	Project Cost	% City	City Cost	19-20	20-21	21-22	22-23	23-24+	Funding Source	
									Operating	SDC
Overlay	varies	0%		121,500	121,500	110,000	110,000	120,000	100%	
US 20/Locust Proj. Development	300,000	83%	250,000	250,000						100%
US 20/Locust Rdbt Construction	3,700,000	4%	150,000							100%
Barclay/Locust Inter. Imp (Interim)	300,000	100%	300,000		150,000		300,000			100%
Barclay Alt Route Imp	750,000	100%	750,000				750,000			100%
US 20/126 Roundabout	7,200,000	10%	720,000					720,000		100%
TOTAL	12,250,000	297%	2,170,000	371,500	121,500	260,000	1,160,000	840,000		
Total Street Fund				121,500	121,500	110,000	110,000	120,000		
Total Street SDC Fund				250,000		150,000	1,050,000	720,000		
TOTAL				371,500	121,500	260,000	1,160,000	840,000		



Capital Improvement Plan

5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	19-20	20-21	21-22	22-23	23-24+	Funding Source	
									Operating	SDC
Effluent Expansion Phase I (Crop Irr)	705,285	514,285	191,000	191,000				787,000		100%
* Effluent Expansion Phase II (Crop Irr)	787,000	-	787,000					80,000		100%
WWTP Software/SCADA upgrades	84,066	4,066	80,000					80,000	39%	61%
Aeration Improvements	224,000	-	224,000	224,000					40%	60%
Bio-solids Removal	264,000	-	264,000		264,000				100%	
Locust St. Interceptor	509,000	-	509,000			509,000				100%
Pumpstation #1 Improvements	117,000	-	117,000		117,000					100%
Westside Pumpstation	1,508,000	-	1,508,000			1,508,000				100%
TOTAL	4,198,351	518,351	3,680,000	415,000	381,000	2,017,000	-	867,000		
Total Sewer Fund				89,600	264,000	-		31,200		
Total Sewer SDC Fund				325,400	117,000	2,017,000		835,800		
TOTAL				415,000	381,000	2,017,000	-	867,000		

Notes:

*Project Funding options can include Water Rights transaction, SDCs, grants, and debt financing.



Capital Improvement Plan

5-Year Forecast Information Technology (IT)

IT CAPITAL IMPROVEMENT PLAN				
Location	19-20	20-21	21-22	22-23+
City Hall Workstation upgrade	15,000	6,500	6,500	6,500
TOTAL IT CAPITAL IMPROVEMENT PLAN 15,000 6,500 6,500 6,500				



Budget Message
Executive Summary

SISTERS URBAN RENEWAL AGENCY
(A COMPONENT UNIT OF THE CITY OF SISTERS)

Approved Budget
For Fiscal Year 2019-2020

BOARD MEMBERS

Charles Ryan
Nancy Connolly
Andrea Blum
Richard Esterman
Michael Preedin

APPOINTED OFFICIALS

William Hall
Gary Ross
Amy Burgstahler
David Moyer
David Asson

CITY STAFF

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

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

www.ci.sisters.or.us

Budget Message

Executive Summary



TO: Budget Committee Members and Citizens
FROM: Cory Misley, City Manager
DATE: May 7th, 2019
RE: Fiscal Year 2019/20 Adopted Budget

OVERVIEW

Governance

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

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

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

Assessed Value Information

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

Property Tax Information

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

Budget Message

Executive Summary



FY	Excess Assessed Value	Increase From Prior Year	%age Increase	Levied Taxes	Budget	Actual Received
09/10	9,080,856	264,491	3%	137,369	125,500	127,094
10/11	11,679,396	2,598,540	29%	177,215	129,000	164,181
11/12	9,230,009	(2,449,387)	-21%	135,411	163,000	127,154
12/13	13,440,074	4,210,065	46%	192,572	124,600	181,985
13/14	13,120,277	(319,797)	-3%	188,351	177,200	179,480
14/15	8,601,495	(4,518,782)	-34%	124,563	181,000	121,081
15/16	10,849,315	2,247,820	17%	157,139	120,000	154,001
16/17	11,391,781	542,466	4%	165,631	160,000	194,908
17/18	13,848,977	2,457,196	29%	201,808	190,000	225,279
18/19	15,880,427	2,031,450	19%	231,425	224,000	
19/20	19,916,145	4,035,718	35%	289,542	275,000	

* projected

** proposed

Debt

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

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



Budget Message

Executive Summary

In FY 2018/19, the URA solicited engineering and design services to explore options for a new Adams Avenue Streetscape. We are in the middle of refining options while further engaging stakeholders to bring a recommendation to the City Council and Board.

FOCUS OF THE FISCAL YEAR 2019/20 BUDGET

- The URA has significant resources to invest and leverage in the downtown core. It is a priority for this coming year to better understand all components of the URA and its current conditions with an eye to both the short, medium, and long-term. Staff is working to retain a consultant to expedite the process and offer advice as we chart the future of the URA.
- Funds have been appropriated to compensate and offset the City's General Fund allocation of staff time spent on the URA. This is the first time we have taken this approach and we will monitor as we move through the year. Bottom line, additional staff time and energy should be utilized on the URA, ultimately to inform and facilitate the Board's deliberations and decisions on its future.

BEYOND FISCAL YEAR 2019/20

Council adopted the URA Plan through Ordinance #340, on July 24, 2003 – the Plan's duration is set for 20 years from the date of adoption, until July 24, 2023. It is critical to evaluate the form and function of the URA as we look to the future of Sisters. There is a role for the URA to play, if we see fit, in critical infrastructure projects, stimulating additional investment in the downtown core, and catalyzing implementation of the Sisters Country Horizons Vision.

Respectfully submitted,

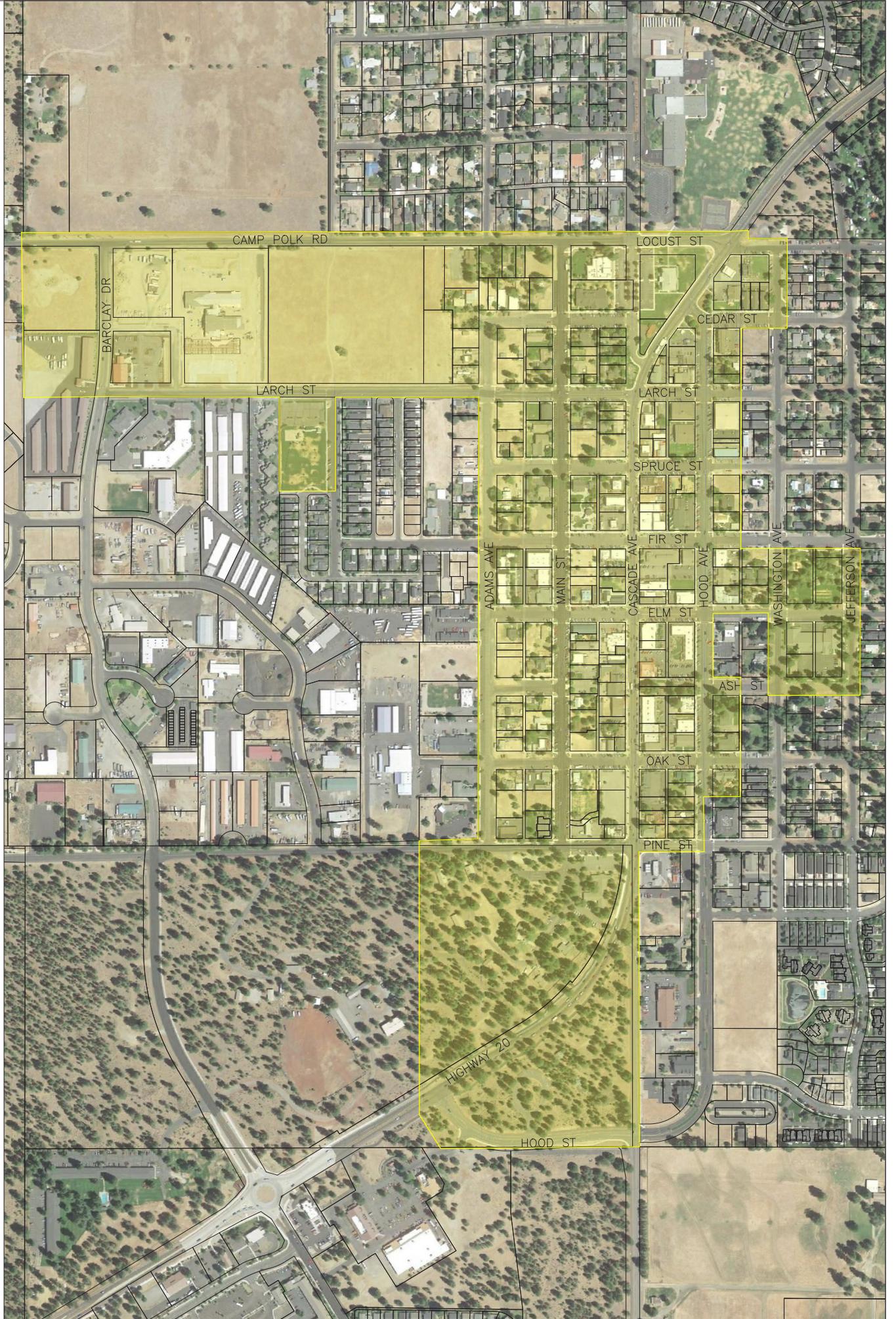
Cory Misley

City Manager

City of Sisters Urban Renewal District

LEGEND

URBAN RENEWAL AREA





DOWNTOWN SISTERS URBAN RENEWAL PLAN

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

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

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

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

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

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

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

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

Budget Message

Executive Summary



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 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
RESOURCES						
Revenues:						
Property taxes	\$ 194,908	\$ 225,279	\$ 224,000	\$ 275,000	\$ 275,000	\$ 275,000
Interest	4,448	6,076	3,700	4,000	4,000	4,000
Miscellaneous	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Revenues Total	199,356	231,355	227,700	279,000	279,000	279,000
Beginning Fund Balance	365,846	358,941	381,161	420,795	420,795	420,795
TOTAL RESOURCES	\$ 565,202	\$ 590,296	\$ 608,861	\$ 699,795	\$ 699,795	\$ 699,795
REQUIREMENTS						
Expenditures:						
Materials & Services	\$ 3,794	\$ 3,933	\$ 4,200	\$ 60,627	\$ 60,627	\$ 60,627
Capital Improvements	-	2,590	80,000	-	-	-
Transfers Out	-	-	-	-	-	-
Debt Service	202,467	188,566	173,266	157,271	157,271	157,271
Expenditures Total	206,261	195,089	257,466	217,898	217,898	217,898
Operating Contingency	-	-	97,719	43,592	43,592	43,592
Reserve for Future Expenditures	-	-	253,676	438,305	438,305	438,305
TOTAL REQUIREMENTS	\$ 206,261	\$ 195,089	\$ 608,861	\$ 699,795	\$ 699,795	\$ 699,795
NET TOTAL	\$ 358,941	\$ 395,207	\$ -	\$ -	\$ -	\$ -



Urban Renewal Debt Service Fund

Description

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

Budget Highlights – FY 2018/19

- 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 July 24, 2023.

URBAN RENEWAL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenues:							
Property taxes	\$ 194,908	\$ 225,279	\$ 224,000	\$ 275,000	\$ 275,000	\$ 275,000	23%
Interest/Loan Proceeds	2,659	3,359	2,000	2,000	2,000	2,000	0%
Total Revenues	197,567	228,638	226,000	277,000	277,000	277,000	23%
Beginning Fund Balance	178,608	173,708	200,942	318,575	318,575	318,575	59%
TOTAL RESOURCES	\$ 376,175	\$ 402,346	\$ 426,942	\$ 595,575	\$ 595,575	\$ 595,575	39%
REQUIREMENTS	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Expenditure:							
Debt service	\$ 202,467	\$ 188,566	\$ 173,266	\$ 157,271	\$ 157,271	\$ 157,271	-9%
Total Expenditure	202,467	188,566	173,266	157,271	157,271	157,271	-9%
Reserve for Future Expenditures	-	-	253,676	438,304	438,304	438,304	73%
TOTAL REQUIREMENTS	\$ 202,467	\$ 188,566	\$ 426,942	\$ 595,575	\$ 595,575	\$ 595,575	39%
<i>Budgetary basis adjustment</i>	-	-	-	-	-	-	0%
NET TOTAL	\$ 173,708	\$ 213,780	\$ -	\$ -	\$ -	\$ -	

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
20 - URBAN RENEWAL DEBT FUND						
RESOURCES						
REVENUES						
20-4-00-300 PREVIOUS LEVIED TAXES	\$ 2,361	\$ 2,932	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
20-4-00-301 INTEREST EARNED	2,659	3,359	2,000	2,000	2,000	2,000
20-4-00-302 CURRENT TAXES	192,547	222,347	220,000	270,000	270,000	270,000
TOTAL REVENUE	197,567	228,638	226,000	277,000	277,000	277,000
BEGINNING FUND BALANCE						
20-4-00-400 BEGINNING FUND BALANCE	178,608	173,708	200,942	318,575	318,575	318,575
TOTAL BEGINNING FUND BALANCE	178,608	173,708	200,942	318,575	318,575	318,575
TRANSFER FROMS						
20-4-00-509 TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-
TOTAL RESOURCES	\$ 376,175	\$ 402,346	\$ 426,942	\$ 595,575	\$ 595,575	\$ 595,575
REQUIREMENTS						
OPERATING CONTINGENCY						
20-5-00-410 RESERVE FOR FUTURE EXPENDITUR	\$ -	\$ -	\$ 253,676	\$ 438,304	\$ 438,304	\$ 438,304
TOTAL OPERATING CONTINGENCY	-	-	253,676	438,304	438,304	438,304
EXPENDITURES						
DEBT SERVICE						
20-5-00-800 LOAN PRINCIPAL	167,093	-	-	-	-	-
20-5-00-801 LOAN INTEREST	35,374	-	-	-	-	-
20-5-00-815 BOTC PRINCIPAL	-	162,867	153,008	141,550	141,550	141,550
20-5-00-816 BOTC INTEREST	-	25,699	20,258	15,721	15,721	15,721
20-5-00-822 LOAN PAYMENT/REFUND	-	-	-	-	-	-
TOTAL DEBT SERVICE	202,467	188,566	173,266	157,271	157,271	157,271
TOTAL EXPENDITURES	202,467	188,566	173,266	157,271	157,271	157,271
TOTAL REQUIREMENTS	\$ 202,467	\$ 188,566	\$ 426,942	\$ 595,575	\$ 595,575	\$ 595,575
<i>Budgetary basis adjustment</i>						
20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL	\$ 173,708	\$ 213,780	\$ -	\$ -	\$ -	\$ -



Urban Renewal Project Fund

Description

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

The City had made a goal of evaluating improvements to Adams Avenue utilizing Urban Renewal resources. The first step in this project is a streetscape design which the City performed in FY 2018-19. Going forward, the City is utilizing outside resources to gain knowledge in order to evaluate the best use of the plan prior to twilight.

URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 1,789	\$ 2,717	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000	18%
Miscellaneous	-	-	-	-	-	-	0%
Loan proceeds	-	-	-	-	-	-	0%
Total Revenues	1,789	2,717	1,700	2,000	2,000	2,000	18%
Beginning Fund Balance	187,238	185,233	180,219	102,219	102,219	102,219	-43%
TOTAL RESOURCES	\$ 189,027	\$ 187,950	\$ 181,919	\$ 104,219	\$ 104,219	\$ 104,219	-43%
REQUIREMENTS							
Expenditures:							
Materials & Services	\$ 3,794	\$ 3,933	\$ 4,200	\$ 60,627	\$ 60,627	\$ 60,627	1343%
Capital Improvements	-	2,590	80,000	-	-	-	-100%
Total Expenditures	3,794	6,523	84,200	60,627	60,627	60,627	-28%
Operating Contingency	-	-	97,719	43,592	43,592	43,592	-55%
TOTAL REQUIREMENTS	3,794	6,523	181,919	104,219	104,219	104,219	-43%
NET TOTAL	\$ 185,233	\$ 181,427	\$ -	\$ -	\$ -	\$ -	

	FY 2016-2017 ACTUAL	FY 2017-2018 ACTUAL	FY 2018-2019 BUDGET	FY 2019/20 MANAGER PROPOSED	FY 2019/20 COMMITTEE APPROVED	FY 2019/20 COUNCIL ADOPTED
21 - URBAN RENEWAL PROJECT FUND						
RESOURCES						
REVENUES						
21-4-00-301	\$ 1,789	\$ 2,717	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000
21-4-00-347	-	-	-	-	-	-
21-4-00-348	-	-	-	-	-	-
21-4-00-362	-	-	-	-	-	-
TOTAL REVENUE	1,789	2,717	1,700	2,000	2,000	2,000
BEGINNING FUND BALANCE						
21-4-00-400	187,238	185,233	180,219	102,219	102,219	102,219
TOTAL BEGINNING FUND BALANCE	187,238	185,233	180,219	102,219	102,219	102,219
TOTAL RESOURCES	\$ 189,027	\$ 187,950	\$ 181,919	\$ 104,219	\$ 104,219	\$ 104,219
REQUIREMENTS						
OPERATING CONTINGENCIES						
21-5-00-400	\$ -	\$ -	\$ 97,719	\$ 43,592	\$ 43,592	\$ 43,592
TOTAL OPERATING CONTINGENCY	-	-	97,719	43,592	43,592	43,592
EXPENDITURES						
MATERIALS & SERVICES						
21-5-00-700	534	558	1,000	27,427	27,427	27,427
21-5-00-706	3,260	3,375	3,200	3,200	3,200	3,200
21-5-00-726	-	-	-	30,000	30,000	30,000
TOTAL MATERIALS & SERVICES	3,794	3,933	4,200	60,627	60,627	60,627
CAPITAL OUTLAY						
21-5-00-906	-	2,590	80,000	-	-	-
TOTAL CAPITAL OUTLAY	-	2,590	80,000	-	-	-
TOTAL EXPENDITURES	3,794	6,523	84,200	60,627	60,627	60,627
TOTAL REQUIREMENTS	\$ 3,794	\$ 6,523	\$ 181,919	\$ 104,219	\$ 104,219	\$ 104,219
21-URBAN RENEWAL PROJECT FUND NET TOTAL	\$ 185,233	\$ 181,427	\$ -	\$ -	\$ -	\$ -



Additional Information

Accounts Payable Vendors

ACCOUNTS PAYABLE VENDOR LISTING

Listed below is a report of Accounts Payable vendors paid in FY 18/19. The report is as of April 23, 2019 and the total is \$3,037,309.07

DESCHUTES COUNTY SHERIFF	490,263.30
MISC VENDOR	332,374.00
CIS TRUST	322,708.01
SISTERS AREA CHAMBER OF C	208,333.30
KEETON-KING CONTRACTING,	132,000.00
OREGON PUBLIC EMPLOYEES R	116,375.74
CENTRAL ELECTRIC COOP	112,333.80
BENNETT-MILLER, DANAE	97,325.00
HENDERSON ENVIROMENTAL DE	83,296.25
BRYANT LOVLIE & JARVIS,	82,066.76
BECON LLC	66,089.00
OREGON DEPARTMENT OF TRAN	53,770.00
ECONOMIC DEVELOPMENT FOR	52,500.00
DESCHUTES COUNTY TREASURE	46,485.16
INTERMOUNTAIN SLURRY SEAL	43,778.40
FERGUSON ENTERPRISES, INC	42,241.10
U.S. BANK	36,044.98
TRI COUNTY PAVING, LLC	35,511.00
I AND I CRYSTAL CLEANING	34,584.60
HICKMAN, WILLIAMS & ASSOC	33,782.53
DICKEY AND TREMPER, LLP	29,400.00
VELOX SYSTEMS	28,598.12
NXT CONSULTING GROUP, LLC	27,949.51
MOUNTAIN SKY, INC	27,087.18
CAMERON, MCCARTHY, GILBER	27,027.60
CENTRAL OREGON INTERGOVER	24,099.00
AUDIO VISUAL BEND	22,948.39
ING	18,160.00
MID COLUMBIA PROUCERS INC	17,404.77
SISTERS RENTAL	15,214.34



Additional Information

Accounts Payable Vendors

OLSON, LLC	13,240.60
ROBINSON & OWEN HEAVY CON	11,325.00
CENTRAL OREGON ASPHALT SE	11,310.00
PETERSON CAT	9,354.84
HCD	9,131.73
XEROX CORPORATION	9,128.47
BMS TECHNOLOGIES	8,646.32
AFLAC	8,170.67
TYLER TECHNOLOGIES/INCODE	8,116.44
THOMAS KAY FLOORING	7,995.00
ASIFLEX	7,650.10
SPINDRIFT FORESTRY CONSUL	7,439.25
QUANTUM COMMUNICATION	7,407.78
ZUMAR INDUSTRIES, INC.	6,824.45
CONSOLIDATED SUPPLY CO.	6,603.82
BAXTER AUTO PARTS	6,532.43
DESCHUTES COUNTY TAX COLL	6,454.34
WCP SOLUTIONS	5,883.45
ENNIS-FLINT, INC.	5,805.02
TAYLOR TIRE CENTER	5,404.16
SISTERS ACE HARDWARE	5,317.08
MCKENZIE CASCADE HEAVY EX	5,000.00
DUSTBUSTERS, INC.	4,831.70
DONOVAN ENTERPRISES, INC.	4,810.00
EDGE ANALYTICAL, INC.	4,697.00
KITTELSON & ASSOCIATES, I	4,508.14
THE NUGGET NEWSPAPER	4,503.03
LAKESIDE EQUIPMENT CORP	4,463.00
H. D. FOWLER COMPANY	4,453.04
OWEN EQUIPMENT COMPANY	4,413.62
OFFICE DEPOT	4,313.05
BEAR MOUNTAIN FIRE, LLC	4,250.00
VERIZON WIRELESS	4,239.32
PACIFIC POWER GROUP	4,220.00
CODE PUBLISHING INC.	4,102.70
AERATION INDUSTRIES INTER	4,081.25
ADP, LLC	3,976.05
CURTS ELECTRIC	3,825.16
THREE SISTERS IRRIGATION	3,684.77
STUDIO SAVANT, LLC	3,660.00



Additional Information

Accounts Payable Vendors

ALERT SAFETY SUPPLY	3,659.25
NORCO	3,470.37
GSI WATER SOLUTIONS, INC.	3,070.50
OREGON LODGING TAX	2,803.99
DEPARTMENT OF ENVIRONMENT	2,795.00
ENGINEERED CONTROL PRODUC	2,786.21
EOFF ELECTRIC SUPPLY	2,776.02
SHERWIN-WILLIAMS	2,644.07
COMMERCIAL POWDER COATING	2,400.00
SEAL MASTER PORTLAND	2,394.95
KNIFE RIVER	2,378.27
X-PRESS PRINTING	2,375.58
USA BLUEBOOK	2,311.37
RESERVE ACCOUNT	2,200.00
LEAGUE OF OREGON CITIES	2,186.06
VOHS CUSTOM LANDSCAPING,	2,177.50
RACO MANUFACTURING & ENGI	2,132.00
MUNICIPAL CODE CORPORATIO	2,100.00
CXT, INC.	2,065.37
SEED TO TABLE PROGRAM	2,000.00
UNIVAR USA INC.	1,968.60
PLATT	1,936.93
SIMPLY ARBOR TREE CARE	1,875.00
COASTAL-REDMOND	1,846.75
ELECTRONIC SYSTEMS TECHNO	1,809.82
WINSUPPLY	1,806.71
VALIC	1,800.00
SISTERS COFFEE CO.	1,754.73
C & C NURSERY	1,680.00
HOYT'S HARDWARE	1,644.29
PONDEROSA FORGE & IRONWOR	1,634.20
KEVIN SPENCER MASONRY	1,625.00
CENTRAL OREGON REDI-MIX L	1,600.00
C & K MARKET INC.	1,500.18
SISTERS FOLK FESTIVAL	1,425.00
USA FLEET SOLUTIONS	1,383.70
POWERS OF AUTOMATION INC	1,301.50
SHEPARDS HOUSE MINISTRY	1,280.00
FASTENAL	1,249.10
SISTERS-CAMP SHERMAN RURA	1,200.00



Additional Information

Accounts Payable Vendors

VAN HANDEL AUTOMOTIVE, IN	1,185.06
BRATTON APPRAISAL GROUP,	1,100.00
TMG SERVICES	1,057.74
ARBOR 1 TREE SERVICE, LLC	1,055.00
KUCERA, BRANT	1,022.52
THOMPSON PUMP & IRRIGATIO	1,013.35
KIWANIS CLUB OF SISTERS	1,000.00
BROWN & BROWN NORTHWEST	1,000.00
THREE SISTERS HISTORICAL	1,000.00
WARFIGHTERS OUTFITTERS, I	1,000.00
ADVANCED PRECAST PRODUCTS	974.00
CREATIVE DISPLAYS, INC	944.68
ACTION AIR HEATING AND CO	915.00
SANI-STAR	900.00
CENTRAL OREGON CITIES ORG	881.28
STATE FORESTER	867.27
VFW-POST 8138	850.00
PAPE MACHINERY	823.53
FIVE PINE LODGE & CONFERE	798.00
PITNEY BOWES, INC.	787.96
BI-MART CORPORATION	772.51
OREGON GOVERNMENT ETHIC C	760.19
WALSH, DUSTIN	752.50
QUILL CORPORATION	749.71
MASA MTS	702.00
INDUSTRIAL SOFTWARE SOLUT	700.00
BENDBROADBAND	689.85
THERMO FLUIDS, INC	672.00
BOBCAT OF CENTRAL OREGON	670.26
MIKE'S FENCE CENTER, INC	665.00
CITI CARDS	659.98
DAILY JOURNAL OF COMMERCE	641.70
WILLOW CAMP CATERING	600.00
MOMENTUM PROMO	592.90
JOHNSON CONTROLS FIRE PRO	572.52
QUALITY CONTROL SERVICES,	560.00
ROTARY CLUB OF SISTERS	550.00
WESTERN COMMUNICATIONS, I	547.50
OREGON ASSOCIATION OF WAT	537.24
US BANK	525.25



Additional Information

Accounts Payable Vendors

DESCHUTES COUNTY	504.49
HAYDEN HOMES, LLC	500.00
CUT RITE CONCRETE CUTTING	500.00
OREGON HEALTH AUTHORITY	480.00
RMT EQUIPMENT	459.19
OAMR	450.00
SMART	450.00
RYAN, CHUCK	427.19
MCCONKIE, BREANNE	425.00
SECRETARY OF STATE	400.00
WILCO	388.40
SISTERS OUTDOOR QUILT SHO	387.98
OVERHEAD DOOR CO. OF CENT	378.00
BRYANT EMERSON, LLP	375.00
ELECTRICAL CONSTRUCTION C	338.13
ONE CALL CONCEPTS, INC.	328.40
MOTION & FLOW CONTROL PRO	318.14
SHIBUI	285.00
SHEVLIN SAND AND GRAVEL	277.32
OCCUPATIONAL MEDICINE AT	270.00
SISTERS PARK AND RECREATI	250.00
HUMMINGBIRD AUTO GLASS OF	250.00
CENTRAL OREGON SHOWS	250.00
HOOKER CREEK COMPANIES,LL	227.75
SISTERS TRAIL ALLIANCE	220.00
DATA FLOW	218.29
OCCMA	217.03
MIRELES, TERESA	200.00
BBSI	196.50
PAINTER PRESERVATION	195.00
MIKE'S MOBILE MIX CONCRET	194.00
SWEENEY PLUMBING, INC	186.00
EDGINGTON ROAD DISTRICT	175.00
PONY EXPRESS	162.85
GOVERNMENT FINANCE OFFICE	160.00
PREMIER BUILDERS EXCHANGE	141.20
BEND GARBAGE & RECYCLING	132.00
PETTY CASH	130.66
SISTERS GLASS AND MIRROR	125.00
OREGON DEPARTMENT OF REVE	120.00



Additional Information

Accounts Payable Vendors

USDA FOREST SERVICE	115.00
HARTWIG, JENNIFER	112.00
HATTENHAUER DISTRIBUTING	100.47
STOTTS, JOSH	100.00
OREGON WHOLESALE HARDWARE	97.51
PIEPER, JULIE	75.00
SISTERS LOCK & KEY SERVIC	65.00
FLUID MANUFACTURING	64.40
PROSSER, KERRY	63.27
SOLID WASTE	63.00
WHITNEY EQUIPMENT COMPANY	57.76
OREGON DMV	33.00



Additional Information

Debt Obligation Summary

OVERVIEW

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

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

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

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

LEGAL DEBT MARGIN

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

LONG-TERM DEBT - AS OF JUNE 30, 2018

Description	Date of Issue	Interest Rate	Maturity Date	Original Amount	Outstanding July 1, 2017	Principal	Outstanding June 30, 2018	Interest/Fees	Total Debt Service Payment
						Paid During Year		Paid During Year	
Governmental Funds:									
Infrastructure Finance Authority	04/26/16	1.85%	12/01/2022	12,837.62	11,013.45	6,122.49	4,890.96	204.00	6,326.49
Refunding Bonds - Sewer	01/28/16	2%	12/1/2040	535,000.00	506,000.00	34,000.00	472,000.00	17,310.00	51,310.00
FF&C	11/26/14	3.22%	02/25/2022	1,253,318.00	870,170.49	162,867.28	707,303.21	25,699.16	188,566.44
Enterprise Funds:									
Infrastructure Finance Authority	04/26/16	1.85%	12/01/2022	8,160.52	7,001.20	3,892.71	3,108.49	130.00	4,022.71
Refunding Bonds - Sewer	01/28/16	2%	12/1/2040	776,000.00	735,000.00	51,000.00	684,000.00	25,170.00	76,170.00
Infrastructure Finance Authority	04/26/16	1.85%	12/01/2022	11,526.86	9,891.21	5,498.70	4,392.51	182.00	5,680.70
Refunding Bonds - Sewer	01/28/16	2%	12/1/2040	4,869,000.00	4,779,000.00	155,000.00	4,624,000.00	178,370.00	333,370.00
Total All Funds				<u>7,465,843.00</u>	<u>6,918,076.35</u>	<u>418,381.18</u>	<u>6,499,695.17</u>	<u>247,065.16</u>	<u>665,446.34</u>



Additional Information

Debt Obligation Summary

DEBT SERVICE OBLIGATIONS

GENERAL FUND SUPPORTING FULL FAITH & CREDIT

URBAN RENEWAL AGENCY

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

REFUNDING BONDS

FY 2017/18 ACTIVITY

On January 28, 2016 the City issued full faith and credit refunding bonds in the amount of \$6,180,000. Proceeds from the issuance were used to payoff the City's loans payable for the City Hall Facility, sewer system, Lazy Z property, and USDA revenue bonds. .



Additional Information

Personnel Services

STAFF RESOURCES

The fiscal year 2019/20 proposed budget includes 17.50 full-time equivalents (FTE) positions.

Position	FY 18/19 Budget	FY 19/20 Budget	FY 19/20 % Benefits to Total Wage
City Manager	109,865	101,000	29.12%
City Recorder	58,293	64,766	57.98%
Finance Director	84,589	89,506	47.63%
Actg Clerk/Tech	48,728	51,659	67.40%
Admin Asst-Finance	28,524	40,223	81.09%
CDD Director	84,669	89,506	30.15%
Principal Planner	83,334	88,099	48.11%
Planning Tech	60,081	61,684	53.61%
PW Director	92,508	97,819	49.69%
UT II	49,551	52,384	66.77%
UT I	48,778	53,011	66.55%
UT I	33,268	35,165	44.87%
UT II	21,375	42,598	40.45%
UT I	44,811	50,163	37.63%
Maintenance Supervisor	50,731	53,638	53.49%
Maintenance Lead	44,032		
Project Coordinator		55,837	64.11%
PW Ops Coordinator	45,345		
PW Admin Assistant		33,691	92.95%
UT Asst	13,456	16,013	
On Call Comp.	11,100	14,000	
Total Wages Regular	1,013,038	1,090,762	46.04%
Janitor	-	-	
Park Host	15,000	16,000	
Total	15,000	16,000	
Maintenance OT	750	750	
Parks OT	2,500	2,500	
Water OT	3,000	3,000	
Street OT	2,500	2,500	
Sewer OT	1,500	1,500	
Planning OT	750	750	
Support Tech OT	-	-	
Finance OT	-	-	
Administration OT	-	-	
Total Overtime	11,000	11,000	
Total Wages	\$ 1,039,038	\$ 1,117,762	



Additional Information

Personnel Services

The tables below illustrate the staff FTEs by department and by fund for the last four years and proposed FY 19/20 budget.

COMPARISON OF PERSONNEL CHANGES FULL TIME EQUIVALENT (FTE) POSITIONS

DEPARTMENT	Full Time Equivalent					Change from Prev Yr
	15/16	16/17	17/18	18/19	19/20	
<i>City Manager's Office</i>						
City Manager	1.00	1.00	1.00	1.00	1.00	-
City Recorder	1.00	1.00	1.00	1.00	1.00	-
IT/Data Analyst	1.00	1.00	0.75	-	-	-
Total	3.00	3.00	2.75	2.00	2.00	-
<i>Finance & Administration</i>						
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	-
Accounting Technician	1.00	1.00	1.00	1.00	1.00	-
Office Specialist I/Admin Asst	0.75	0.75	0.75	0.75	1.00	0.25
Total	2.75	2.75	2.75	2.75	3.00	0.25
<i>Community Development</i>						
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	-	-	-	1.00	1.00	-
Senior Planner	-	1.00	1.00	-	-	-
Associate Planner	1.00	-	-	-	-	-
Planning Technician	1.00	1.00	0.80	1.00	1.00	-
Total	3.00	3.00	2.80	3.00	3.00	-
<i>Public Works</i>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	-	1.00	1.00	1.00	1.00	-
Project Coordinator	-	-	-	-	1.00	1.00
Public Works Operations Coordinator	1.00	1.00	1.00	1.00	-	(1.00)
Administrative Assistant	-	-	-	-	1.00	1.00
Maintenance Lead	-	1.00	1.00	1.00	-	(1.00)
Utility Worker III/II	1.00	1.00	1.00	2.00	2.00	-
Utility Worker I	5.00	4.00	4.00	3.00	3.00	-
Utility Assistant	1.00	1.00	0.50	0.50	0.50	-
Total	9.00	10.00	9.50	9.50	9.50	-
TOTAL FTEs	17.75	18.75	17.80	17.25	17.50	0.25
Total FTE %age inc(dec)	9.23%	5.63%	-5.07%	-3.09%	1.45%	



Additional Information

Personnel Services

COMPARISON OF PERSONNEL CHANGES FTE ALLOCATIONS BY FUND

FUND	Allocated FTE by Fund					Change from Prev Yr
	15/16	16/17	17/18	18/19	19/20	
General Fund						
Admin	3.10	2.98	2.90	2.35	2.45	0.10
Maintenance	0.85	1.10	1.05	0.95	0.75	(0.20)
Parks	3.00	2.55	2.08	1.65	1.60	(0.05)
Planning	2.75	2.85	2.90	2.75	2.95	0.20
Total General Fund	9.70	9.48	8.93	7.70	7.75	0.05
Water	2.70	3.26	3.08	3.25	3.40	0.15
Streets	3.25	3.05	2.97	3.30	3.20	(0.10)
Sewer	2.10	2.96	2.83	3.00	3.15	0.15
TOTAL FTEs	17.75	18.75	17.80	17.25	17.50	0.25

PERSONNEL SERVICES COMPARISON

Personnel Services	14/15	15/16	16/17	17/18	18/19	Proposed 19/20
Budget	\$ 1,403,478	\$ 1,414,374	\$ 1,522,027	\$ 1,619,369	\$ 1,619,283	\$ 1,824,968
Actual/Projected	1,363,851	1,450,898	1,391,677	1,557,954	1,510,443	-
FTE						
	17.25	17.75	18.75	17.80	17.25	17.50
COLA						
	2%	1.7%	1.7%	1.4%	2.2%	2.65%
Merit						
	3%	3%	3%	3%	3%	3%
Medical Premium						
CIS Forecast Incr	5.0%	7.8%	2.5%	2.5%	9.1%	6.0%
Actual FF Monthly Prem	1,607.82	1,732.87	1,775.19	2,000.06	2,169.25	2,304.48
% change	5.0%	7.8%	2.4%	12.7%	8.5%	6.2%
PERS						
OPSRP	13.36%	12.95%	12.95%	15.97%	15.97%	20.50%
Tier	16.96%	17.25%	17.25%	20.28%	20.28%	24.80%



Comprehensive Financial Management Policies

I. PURPOSE

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

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

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

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

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



Comprehensive Financial Management Policies

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

II. OBJECTIVES

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

III. SCOPE

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

IV. MANAGEMENT OF FISCAL POLICY

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



Comprehensive Financial Management Policies

A finance liaison representative from the City Council (see section V (3)(b)) shall review the City's fiscal policies annually. The City Manager shall implement fiscal policies and monitor compliance. If the City Manager discovers a material variation from policy, he/she shall report it in writing to the City Council in a timely manner. As a part of the City's annual budget document, the City Manager's budget message shall identify (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget.

V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

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

1. Accounting Practices and Principles

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

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

3. Annual Audit

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



Comprehensive Financial Management Policies

- 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.
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.



Comprehensive Financial Management Policies

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.
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.



Comprehensive Financial Management Policies

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.
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.



Comprehensive Financial Management Policies

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.

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



Comprehensive Financial Management Policies

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)

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.



Comprehensive Financial Management Policies

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.

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.



Comprehensive Financial Management Policies

Capital Asset Reserve (Capital Replacement 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.

-Account – 01-5-00-400

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

-Account - 01-5-00-445

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.

-Account - 01-5-00-425



Comprehensive Financial Management Policies

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.

- Account - 02-5-00-400
- 05-5-00-400

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

- Accounts - 02-5-00-445
- 05-5-00-445

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.

- Account - 03-5-00-400
- 07-5-00-400
- 10-5-00-400
- 11-5-00-400
- 12-5-00-400
- 13-5-00-400
- 18-5-00-400

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

- Accounts - 03-5-00-445

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.



Comprehensive Financial Management Policies

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.

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].