



# **CITY OF SISTERS PROPOSED BUDGET FISCAL YEAR 2024-2025**



**In Grateful Recognition of William "Dave" Moyer  
1946-2023**

### **Dave Moyer, a True Example of Dedication and Service**

Dave's service to the City of Sisters spanned an impressive 21 years, from 1975 to 1996, during which he dedicated himself to the betterment of Sisters. He led the City as Mayor from 1990 to 1996. Beyond his mayoral role, Dave chaired the Public Works Board from 2021 to 2023, was on the Urban Forestry Board from 2014 to 2023, and the Budget Committee from 2019 to 2023. His leadership and unwavering commitment were vital in shaping the policies and initiatives that have made our community thrive.

# Proposed Budget FY 2024/25

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Mayor Preedin, City Council, and Members of the Budget Committee:

I'm pleased to submit the City of Sisters Proposed Budget for the 2024/25 fiscal year. The budget is balanced and reflects a total financial plan of \$33,036,541. The city continues to be financially well-positioned to provide a high level and quality of services for our community thanks to the guidance of our elected officials, strong public involvement, and prudent financial management by our staff.

As an attractive gateway community, our challenge is balancing the pressures of population growth and visitation while maintaining the small-town character and livability that defines Sisters. The City Council's goals reflect the ongoing commitment to be thoughtful in how we plan our city, make strategic investments in our parks and public infrastructure to support our current and future residents, and engage the community in important policy decisions.

The development of the Proposed Budget is guided by the City Council's goals, which are set annually through a process that includes public engagement, staff input, and reflection on progress towards longer term initiatives and projects. The Council continues to focus on the following six strategic categories: Housing, Livability, and Growth; Wildfire Mitigation and Community Resiliency; Economic Development; Essential Infrastructure; Good Governance; Environmental Sustainability; and Urban Renewal.

The Council's goals and the budget's funding of those goals communicates the key priorities and projects that the city will focus on in the upcoming fiscal year. It is an impressive and ambitious list for a community of our size. But that is another proud feature of the "Sisters Way" – a continuous striving together to make our community more livable, resilient, connected, and prosperous.

### **Budget Highlights and Changes**

Within the department budgets you'll find a spending plan that reflects the City Council's priorities. The goals are noted throughout the document and major projects and efforts are highlighted below.

- ***Housing Livability and Growth***

**Urban Growth Boundary Amendment.** The city continues to be hyper-focused managing our growth, especially as it relates to the availability of affordable housing, efficient use of land, and the supply of developable land to plan for future growth as mandated by the state. The urban growth boundary amendment process will have most of the expenses occurring in the 2024/25 fiscal year. The Community Development Department's budget includes \$170,000 for the consultant contract. The city received a \$100,000 state grant to offset the costs for the process.

**Affordable Housing.** The Council has a persistent goal to pursue more resources and partnerships for increasing the supply and development of additional affordable and workforce housing units in the city. The Proposed Budget includes a carryover in the housing reserve for the 40-unit Northwest Housing Alternatives affordable housing project that is anticipated to be spent in the 2025/26 fiscal year. The budget also assumes the awarding of a \$182,000 grant



towards an affordable housing project in the next fiscal year. The affordable housing fund receives about 3% of the city's total transient lodging taxes.

- ***Wildfire Mitigation and Community Resiliency***

Sisters is in a wildfire prone area, but we're fortunate to have proactive agency partners to work with on community resiliency and preparedness. The Council's focus this year is to complete the work on updating our building hardening requirements and defensible space codes and continue to collaborate with our partners to increase public awareness and public information about wildfire preparedness. We also continue to fund wildfire resiliency at our critical city facilities and infrastructure. The Proposed Budget includes \$17,500 in various departments for these projects.

- ***Economic Development***

**Economic Development for Central Oregon.** In 2023 the city extended our contract with Economic Development for Central Oregon through 2026. This program, supported by the General Fund with a contribution from Deschutes County, provides economic development activities for the City of Sisters as well as Sisters Country.

**Northwest Park.** While the 2023 Parks Master Plan contemplated a conceptual multipurpose recreational facility, we still have work to do to engage with the public and create a master plan for the property. The Parks SDC Fund includes \$100,000 for developing the master plan, hopefully to be substantially offset by a state grant.

- ***Essential Infrastructure***

**Water and Wastewater.** The city is embarking on the design and engineering and initial construction phases for our major water and wastewater capital improvement programs. Our recently adopted utility Master Plans laid out the most cost-effective plan to increase our water supply and storage, replace and upgrade old pipes and equipment, and increase our wastewater treatment capacity in an environmentally responsible and sustainable way. All combined, these projects are expected to cost over \$30 million over the next five years. To pay for the projects, the budget incorporates the adjustments to our System Development Charges and monthly customer utility rates. The increases are reflected in the Utility Funds and SDC Funds.

The FY 2024/25 Capital Budget includes \$1,495,000 for water infrastructure funded by the capital reserve balances in the Water Fund and Water SDC Fund. This includes constructing improvements to Well 1 and Well 3 and beginning the design for the new 2.2-million-gallon reservoir and 16" transmission main line. The key sewer infrastructure projects included in this budget is the phase 1 design of the Lazy Z wetland and a new pivot irrigation line at the Lazy Z property, completing the design and starting construction of the Westside pump station, and the construction of the Rope Street Pumpstation improvements. In total, \$1.324 million is budgeted in the Sewer Fund and Sewer SDC fund for this work.



**Streets and Transportation.** The city’s street network is in excellent condition thanks to the combination of the city’s local gas tax and the allocation of Franchise Fees to the Street Fund. In addition to the annual pavement preservation treatments, the Street Fund’s \$1.69 million capital budget includes the construction of the first phase of the East Portal mobility hub, the Elm Street Multi-Use Pathway, the Barclay to Sun Ranch pathway, and the McKinney Butte safety improvements.

The new roundabout at the intersection of US 20 and Locust Street will be nearing completion at the end of the 2023/24 fiscal year. The city’s remaining portion of the construction cost, \$473,649 of a total of \$1.4 million, is budgeted in the Street SDC Fund. The other planned project to be funded by Street SDCs is the first phase of the Barclay Road Improvements to coincide with the alternate route from the new roundabout.

- **Good Governance**

The City of Sisters strives to be a high-performance organization that provides professional, transparent, and customer-oriented service to our community. Among our initiatives next fiscal year include continuing the Civic Leadership Academy, and implementing a communications plan that includes expanded opportunities for community engagement such as Council town halls, online forums, and outreach with our many major projects.

- **Environmental Sustainability**

In 2023, the City Council adopted the city’s first Environmental Sustainability Plan. One of the key projects is the installation of electric vehicle charging stations throughout the city’s public parks and facilities. The first phase of the East Portal project will include the construction of 6 charging stations.

### **Other highlights**

- **Municipal Grants.** Recognizing our growing community, the substantial number of non-profits and grant applications, we’re proposing an increase to the budget for the annual Community Services Grant program to a total of \$30,000.
- **Police Services.** Last year, the City and Deschutes County Sheriff’s Office agreed to tentatively add an additional deputy position to the City’s contract. The current contract with the county expires on June 30, 2025, so we have proposed maintaining the current staffing levels while we negotiate a new IGA. In anticipation of the potential for the additional position with its associated cost increase, we are maintaining a law enforcement reserve balance.
- **Other Capital and One-Time Expenses.** As usual, there are several other one-time expenses and equipment purchases included in the budget. We are exploring enhanced technology and security for some of our facilities. The budget includes \$15,000 in the Finance and Administration Department for a new phone system and physical access controls. The General



Fund Maintenance Department also includes \$29,000 for upgrading the HVAC system at the Operations Center and \$7,000 for installing security cameras at some of our public buildings. We also plan to purchase one replacement utility truck for our public works fleet with the cost to be equally allocated to the General, Sewer, Street, and Water Funds.

- **Public Art.** The Council adopted a FY 2024/25 goal to explore establishing a public art program. Expenses associated with a new program are unknown and any costs for the first year while the program options are developed would be primarily staff time. The major art project proposed for the next fiscal year is the US 20 and Locust Roundabout Art and landscaping which will be funded by the Sisters Urban Renewal Agency.

### Financial Trends

- **Personnel Services**

The budget proposes adding one new FTE, Capital Projects Manager, which would bring the City's total FTE to 20.5. With the current slate of significant capital improvement projects over the next several years, an experienced project manager on staff will oversee a stable of engineers, consultants, and contractors, and help deliver those projects efficiently and effectively. Overall, Personnel Services is budgeted to increase 15%, this includes the new FTE, an annual cost of living adjustment of 3.4% to keep pace with inflation, annual step increases, and a health insurance premium increase of 10%.

- **Growth and Development.**

After several large land use applications and developments in the last few years, land use activity, which can be unpredictable, is showing signs of slowing down. The dwindling supply of available land within city limits is a contributing factor. Revenues from land use applications are budgeted to be approximately \$52,000, a decrease of 41% from FY 2021/22. However, building activity will continue with several large residential and mixed-use projects currently under construction.

The City's population estimate, as certified by Portland State University, is now 3,823. We can expect the population to eclipse 4,000 soon as the housing units in the building pipeline become occupied. Revenues associated with population or per capital distribution continue to climb such as state shared revenues, state highway funds, and franchise fees.

With the growth and development, taxable assessed value and property tax revenue are estimated to increase above the statutory limit of 3%. We're projecting an increase of 5.3% in property tax revenue growth over the current fiscal year.

- **Transient Lodging Taxes**

The city's revenue collection from transient lodging taxes (TLT) reflects a flattening or slight decrease from the prior years' surge during the COVID-19 pandemic. The TLT is an important



general fund revenue source with the unrestricted portion helping fund important services such as the City's contract with Deschutes County Sheriff. The legally restricted portion for tourism, which is approximately 33% of the total collections, is contractually allocated to Explore Sisters, which is the City's Destination Management Organization (DMO). A small amount of the overall TLT is restricted by local ordinance to support affordable housing projects.

- **Reserve Balances**

The City's general fund reserves are strong thanks to prudent financial management and the City's growth in property taxes and transient lodging taxes over the last several years. This year, we increased the General Fund's operating contingency to equate to 3 months of operating expenses. In addition, we are maintaining a healthy rainy-day fund to hedge against the volatility of one of our largest general revenue sources, transient lodging taxes, that helps fund services such as Police and Economic Development.

The General Fund's reserve for future expenditures, which represents the city's unrestricted or undesigned fund balance over and above our contingency policy and other reserves, now totals \$960,000. This reserve provides an additional cushion for cash flow purposes and a source of funds for future General Fund capital expenditures, unforeseen circumstances, and other one-time uses as directed by the City Council.

Reserve balances in the City's utility Funds and SDC Funds are now projected to start to decline as we start spending on our large transportation, water, and sewer projects.

### Conclusion

Sisters is well positioned financially to meet the Council's goals and the community's expectations for their public programs and services. Our ongoing challenge is maintaining our town's character, qualities, and affordability as we grow and attract new residents, visitors, and businesses. That includes ensuring that the city is investing in the projects, staff, and infrastructure that maintains the high quality of life and supports the Sisters' Vision. Thoughtful planning, community involvement, and wise investments have served the community well. This budget continues that tradition.

Assembling a budget takes concerted team effort that begins with the vision and direction of Council and is executed through the work of our talented staff who develop the financial plan and deliver the projects and services. A special thanks to Finance Director Joe O'Neill for his steady and skilled hand in maintaining the city's strong financial position, crunching the numbers, and bringing the budget together.





## City of Sisters Budget FY 2024/25

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### Budget Message

And finally, thank you to the City Council and Budget Committee for your service to your community. Your leadership, guidance, and participation help ensure that our financial plan reflects the community's values and vision.

Respectfully submitted,

Jordan Wheeler  
City Manager



## Proposed Budget For Fiscal Year 2024/25

### CITY COUNCIL

Michael Preedin, Mayor  
Andrea Blum, Council President  
Jennifer Letz  
Gary Ross  
Susan Cobb

### APPOINTED OFFICIALS

Cheryl Pellerin  
Robin Smith  
Doug Mahoney  
Sarah McDougall  
Nancy Connolly

### CITY STAFF

Jordan Wheeler, City Manager  
Kerry Prosser, Assistant City Manager  
Joseph O'Neill, Finance Director  
Paul Bertagna, Public Works Director  
Scott Woodford, Community Development Director  
Erik Huffman, City Engineer  
Jeremy Green, City Attorney

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# **BUDGET SUMMARY**

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## **City Committees and Boards**



### **CITY COUNCIL**

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

### **PLANNING COMMISSION**

The City of Sisters Planning Commission (PC) consists of seven members who review subdivisions, conditional use permits, and master plans. The Planning Commission also advises the City Council on development code text amendments, zone changes, and comprehensive plan amendments. The Planning Commission generally meets the 1<sup>st</sup> and 3<sup>rd</sup> Thursday of each month at 4:00 p.m.

### **CITY PARKS ADVISORY BOARD**

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

### **URBAN FORESTRY BOARD**

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

### **URBAN RENEWAL AGENCY**

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

### **PUBLIC WORKS ADVISORY BOARD**

The Public Works Advisory Board (PWAB) consists of five members and acts in an advisory capacity to the City Council on matters pertaining to proposed sewer, water, storm water, street, sidewalk, bikeway, and pedestrian projects. The PWAB generally meets the second Tuesday of each month at 4:30 p.m.

### **BUDGET COMMITTEE**

The Budget Committee consists of ten members, five appointed citizen representatives, and five City Councilors. The Budget Committee meets 1-2 times a year to review and give guidance on the City budget.



# CITY SNAPSHOT

**Incorporated in 1946**, the City of Sisters, with a population of 3,823, is located at the base of the Cascade mountains and offers stunning natural beauty, abundant outdoor activities, and an authentic western atmosphere. Positioned along US Highway 20, just northwest of Bend, Sisters serves as a gateway to the larger Central Oregon region. The town is celebrated for its local attractions, such as the Hoodoo ski area, and the annual Sisters Rodeo, Folk Festival, and Quilt Show.

Sisters boasts a strong sense of community, with engaged and passionate residents who welcome participation in the policy-making process. The town's numerous family-friendly activities, including outdoor recreation and sports, coupled with a highly rated school district, make it an ideal location to raise children. Despite its smalltown feel, Sisters offers a range of amenities typically found in larger cities, such as a variety of restaurants, shops, and art galleries.

The Sisters economy thrives on diverse tourism opportunities and serves as an economic center for small to mid-sized companies in industries including bioscience, telecom, green energy, high tech, and industrial arts.

The City of Sisters operates within a council-manager form of government, with a five-member City Council elected for two or four-year terms. With a 2024/25 budget of approximately \$33 million, the City employs 20.5 full-time employees and four part-time contract employees. The City has five Boards that allow citizens to fill an integral role in city government by advising the City Council on critical issues.

BUDGET \$33 MILLION  
20.5 STAFF (FTE)

CITY DEPARTMENTS  
Administration  
Community Development  
Finance  
Public Works

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

Building permit and inspection services are contracted with Deschutes County.

Economic Development Services are contracted with Economic Development for Central Oregon.

School District Enrollment  
1,160

38 Acres of Parks and Open Space





**Budget Calendar  
For Fiscal Year 2024/25**

**Notice of Budget Committee Meetings**

- Nugget News and City Website Wednesday, May 1 & 8

**Budget Meetings**

- Budget Meeting #1-Message/Public Comment Wednesday, May 15, 2024
- Budget Meeting #2 Thursday, May 16, 2024

**Publi Notice of Budget Hearing**

- Nugget News and City Website Wednesday, June 5, 2024

**City Council Meeting/Hearing/Budget Adoption** Wednesday, June 12, 2024

**Final Budget Document Printed and Published** Monday, August 5, 2024



# Proposed Budget FY 2024/25

## Budget Process



### FORM OF GOVERNMENT

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

### BUDGETING CYCLE

#### **Oregon's Local Budget Law**

The City's budget is a financial plan for the budget period July 1 through June 30. In Oregon, cities are required to prepare an annual or bi-annual budget. The budget process can be summarized in four steps in which the budget is 1) prepared, 2) approved, 3) adopted, and 4) executed. The budget process encourages citizen input and is a valuable tool in obtaining public opinion about proposed programs and fiscal policies.

#### **Preparing the Budget**

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

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

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

#### **Approving the Budget**

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

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

# **Proposed Budget FY 2024/25**

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## **Budget Process**



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

### **Adopting the Budget**

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

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

### **Supplemental Budget**

Changes to the adopted budget may be made during the fiscal year by transferring appropriations or by supplemental budget. A supplemental budget may be used during the fiscal year to authorize additional expenditures or spend additional unbudgeted revenues. The governing body may adopt a supplemental budget at a regular meeting with the required public notice.

### **BASIS OF BUDGETING**

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

# Proposed Budget FY 2024/25

## Budget Process



### BUDGET STRUCTURE

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

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

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

#### Governmental Funds Types

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

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

**Capital Project Fund** – This fund is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are nonrecurring major expenditures items. The City's Capital Project fund is the Urban Renewal Project Fund. In other City Funds, the Capital Outlay line item is utilized to record capital projects.

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

#### Proprietary Fund Types

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



## FY 2024/25 CITY COUNCIL GOALS

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### **HOUSING, LIVABILITY, AND GROWTH**

- Leverage local and regional resources and partnerships to help the Sisters houseless community. Engage with COIC to facilitate community conversations and provide technical assistance for developing a community supported plan.
- Continue to pursue resources and partnerships for the development of affordable and workforce housing and investigate the feasibility of additional permanent funding sources for leveraging affordable and workforce housing projects such as construction excise tax and non-primary residence home fees.
- Monitor, reevaluate, and consider implementation of additional strategies of the Housing Plan and Efficiency Measures Report.
- Continue to process an Urban Growth Boundary (UGB) Amendment with a priority of community outreach. Update the city's annexation criteria in advance of any expansion of the City's UGB.
- Continue to update the Sisters Development Code to bring it into conformance with the Sisters Comprehensive Plan, respond to changes in State Law, and remove barriers to housing. Develop a process to monitor the effectiveness of Code Amendments.
- Prioritize Dark Sky Code implementation, specifically community education and International Dark Skies Association certification.

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

- Support local, County, State, and Federal government efforts regarding wildfire mitigation and natural disaster preparedness.
- Continue partnership with Sisters-Camp Sherman Fire District and other agency partners to improve public awareness and distribute information about wildfire preparedness, including emergency evacuation, and mitigation.
- Update defensible space and structural hardening requirements through the Development Code.
- Continue implementing the Wildfire Resiliency Plan for the City's critical infrastructure and property.
- Facilitate and support the undergrounding of electric and telecom utilities as a long-term goal.

### **ECONOMIC DEVELOPMENT**

- Finalize project concepts and conduct public outreach for a multi-purpose recreational facility that supports residents and visitors at the future northwest park adjacent to the Sisters' Woodlands Development.



## FY 2024/25 CITY COUNCIL GOALS

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- Partner with Economic Development for Central Oregon to support traded-sector economic development, including assisting with support on workforce housing and childcare.
- Explore establishing a public arts program.

### **ESSENTIAL INFRASTRUCTURE**

- Develop a funding strategy and initiate the design and construction of high-priority projects from the Water and Wastewater Capital Improvement Plans.
- Construct phase 1 of the Barclay Drive alternate route improvements.
- Pursue grants and funding opportunities for high priority pedestrian and bicycle infrastructure projects. Design and construct the Elm Street and Camp Polk Rd multiuse pathway projects.
- Continue implementation of the 2023 Parks Master Plan's priority projects including but not limited to working with community partners on recreational amenities for all ages and interests.
- Construct McKinney Butte safety improvements.

### **GOOD GOVERNANCE**

- Collaborate with community organizations to advance key Sisters Country Vision strategies.
- Create and implement a communications plan which includes expanded opportunities for community engagement and involvement. Convene at least three town halls per year.
- Adopt a naming policy for city parks and facilities.
- Build and expand partnerships with local agencies and districts to foster collaboration for long-term priorities for the community.
- Continue municipal code and development code updates and housekeeping amendments to be consistent with Council policies.

### **ENVIRONMENTAL SUSTAINABILITY**

- Continue implementation of the City's Environmental Sustainability Plan and Water Conservation Plan, including electric vehicle charging infrastructure at city parks and facilities.
- Construct the first phase of the East Portal Mobility Hub.
- Install the EV charging stations at the East Portal Mobility Hub.





## **FY 2024/25 CITY COUNCIL GOALS**

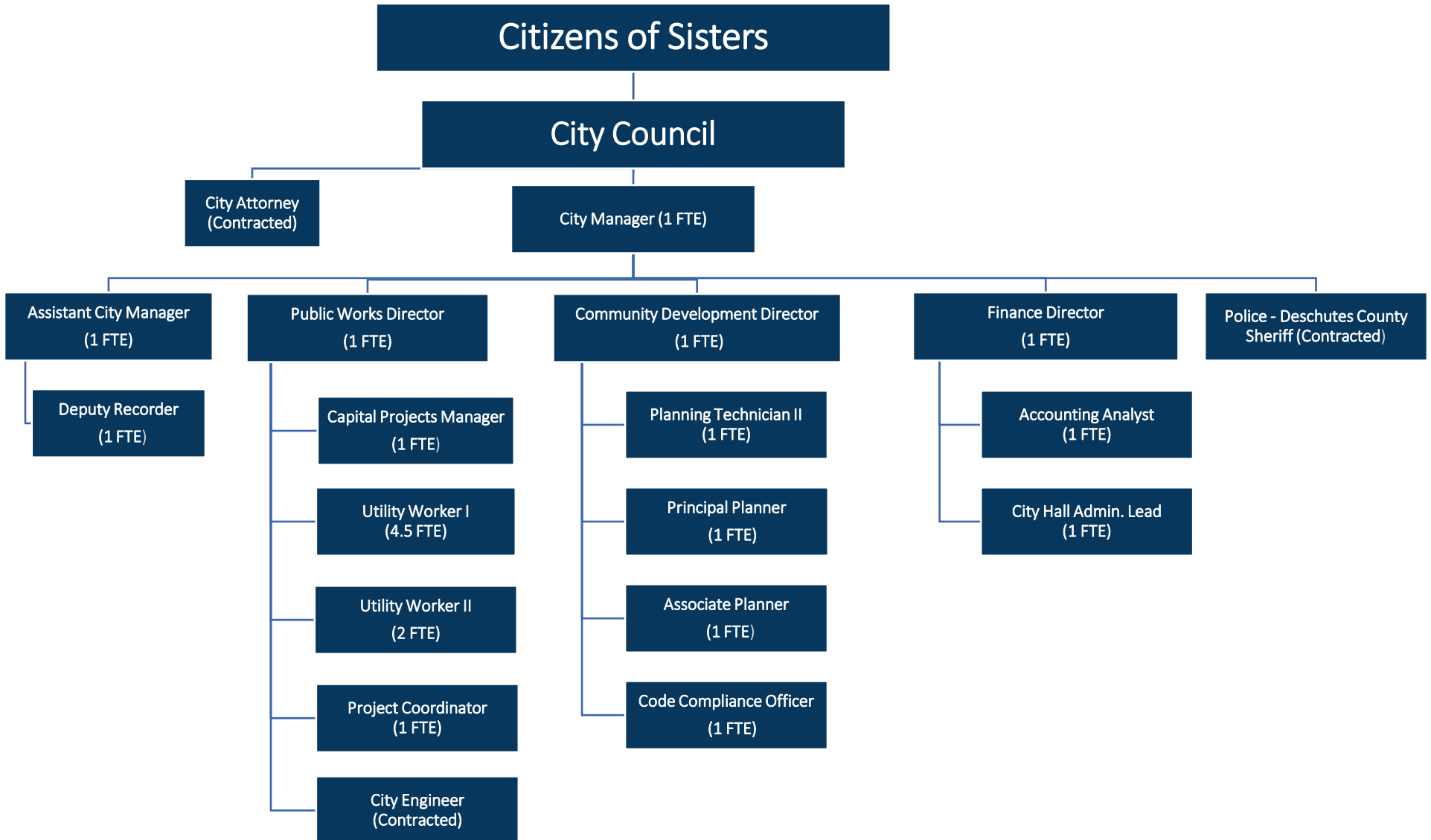
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- Develop a plan for the future of the Recycling Center taking into account the Recycling Modernization Act and curbside services.
- Study options for identifying and preserving more significant and heritage trees and encouraging the planting of fire-resistant trees on public and private property.

### **URBAN RENEWAL AGENCY GOALS**

- Secure financing to fund the priority projects outlined in the URA Project List.
- Finalize the funding strategy and construction timing for the Adams Avenue Streetscape Project.
- Complete design and initiate the construction of the Westside Pump Station.
- Allocate remaining US20 @ Locust Roundabout funding for the roundabout construction and initiate the public art procurement and installation process.
- Study and consider a URA plan amendment to fully use the maximum indebtedness of the URA.

# Organizational Chart



# Budget Summary

## Major Revenue Sources

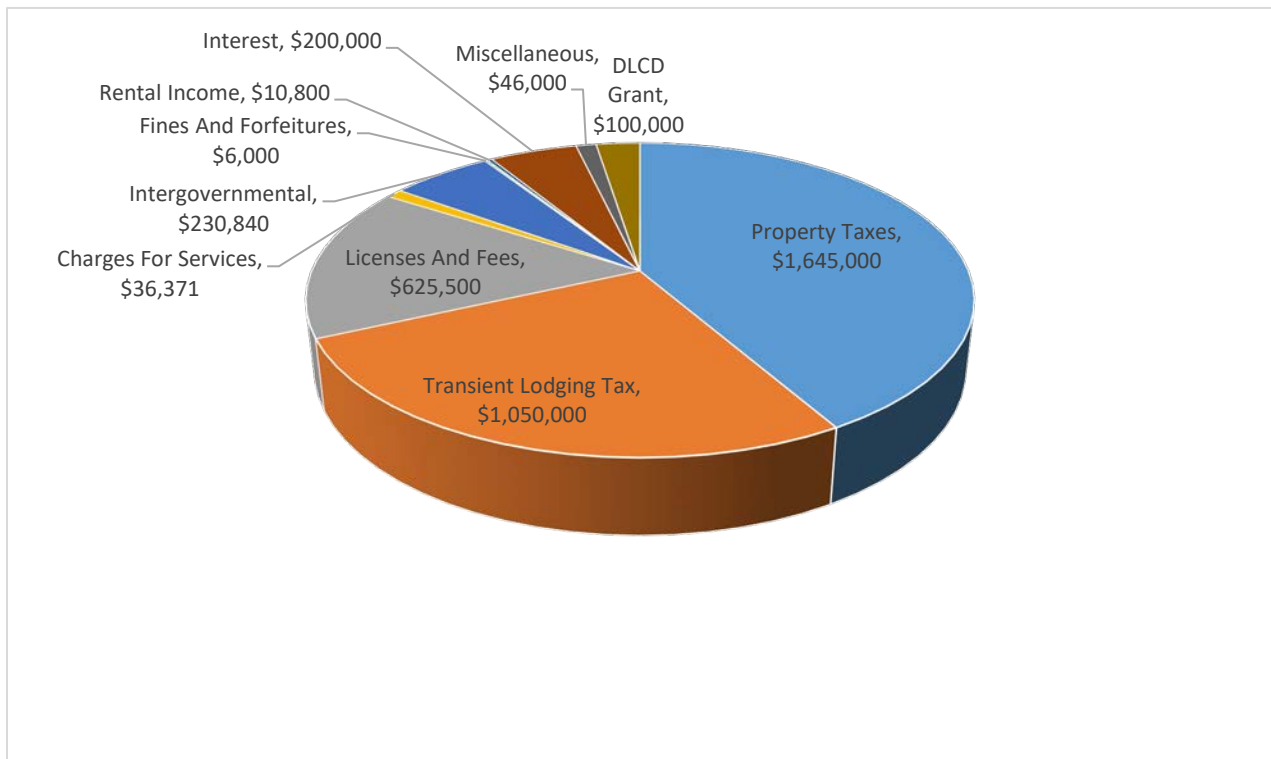


### SUMMARY OF PROGRAM REVENUES

#### General Fund

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

#### General Fund Revenue by Source



#### 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.

# Budget Summary

## Major Revenue Sources



### 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. Below is a summary of revenue from each fund (excluding URA).

CITY OF SISTERS REVENUE	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<i>Governmental Funds</i>						
General Fund	\$ 5,007,865	\$ 5,778,049	\$ 8,373,543	\$ 8,844,018	\$ 9,032,463	\$ 9,491,560
<i>Special Revenue Funds</i>						
Street Fund	2,230,117	2,449,695	3,001,078	2,821,635	2,842,340	3,706,066
Street SDC Fund	1,686,515	2,038,967	2,518,507	2,611,722	2,642,933	2,391,722
Water SDC Fund	3,341,715	2,782,135	2,781,784	2,757,361	2,967,810	2,961,361
Sewer SDC Fund	2,636,257	2,975,898	3,384,615	3,701,442	3,644,026	3,948,091
Park SDC Fund	816,862	1,053,841	1,131,983	1,264,276	1,372,494	1,619,276
Parking District Fund	258,041	270,162	292,812	314,597	320,876	344,376
City Hall Debt Service Fund	58,372	61,203	57,095	56,635	56,910	56,990
<b>Total Special Revenue Funds</b>	<b>\$ 11,027,879</b>	<b>\$ 11,631,901</b>	<b>\$ 13,167,874</b>	<b>\$ 13,527,668</b>	<b>\$ 13,847,388</b>	<b>\$ 15,027,882</b>
<i>Proprietary Funds</i>						
Water Fund	\$ 2,551,643	\$ 2,935,851	\$ 3,380,070	\$ 3,956,950	\$ 4,125,117	\$ 4,263,816
Sewer Fund	3,028,522	3,347,318	3,760,918	4,387,842	4,195,993	4,253,283
<b>Total Proprietary Funds</b>	<b>\$ 5,580,165</b>	<b>\$ 6,283,169</b>	<b>\$ 7,140,988</b>	<b>\$ 8,344,792</b>	<b>\$ 8,321,110</b>	<b>\$ 8,517,099</b>
<b>TOTAL RESOURCES</b>	<b>\$ 21,615,909</b>	<b>\$ 23,693,119</b>	<b>\$ 28,682,405</b>	<b>\$ 30,716,478</b>	<b>\$ 31,200,961</b>	<b>\$ 33,036,541</b>

### Property Taxes Overview

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

**Assessed Valuation** – Assessed value is a measure of the taxable value of real, personal, and utility property in the City. Property taxes are paid by businesses and homeowners based on the assessed value of their property. The FY 2024/25 budget assumes an estimated taxable property value of \$651,094,000 or a 5.8% increase in actual over FY 2023/24 assessed valuation.

**General Levy Property Tax Rate** – In Sisters, the permanent tax rate is \$2.6417 per \$1,000 of assessed valuation without any outstanding local initiatives. The FY 2024/25 proposed budget levies the full \$2.6417 rate. Budget revenue from Property 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.

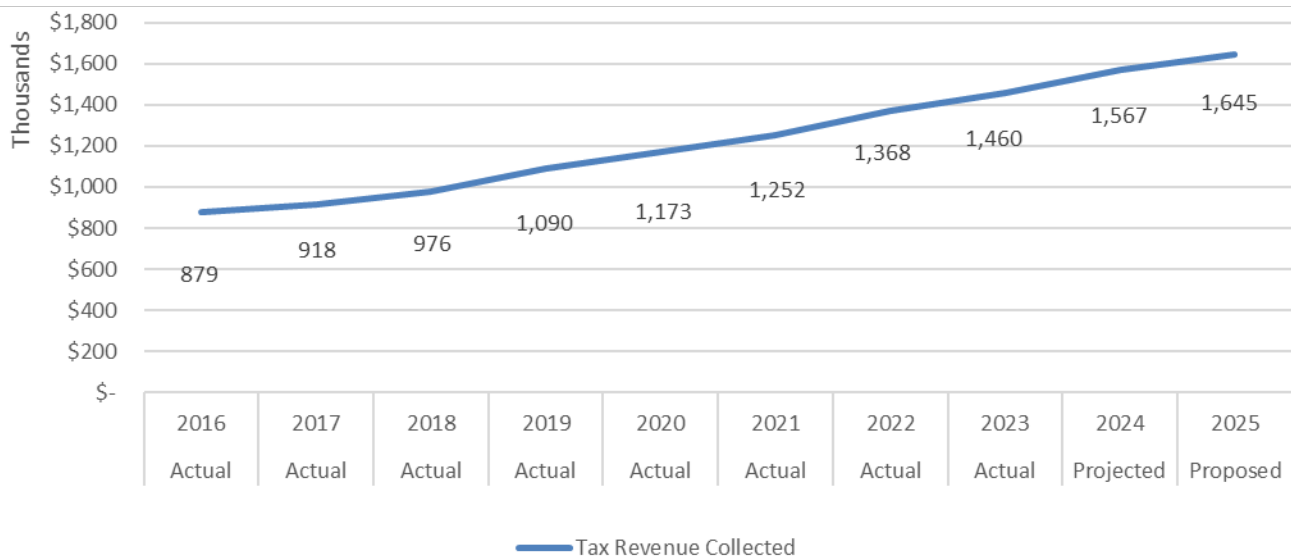
# Budget Summary

## Major Revenue Sources



**Property tax collected and distributed** – The projected current and previous total City property taxes collected during FY 2023/24 is approximately \$1,560,000. Current Property taxes comprise approximately 42% of the City’s General Fund FY 2023/24 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 2024/25 will be billed by late October and can be paid in thirds on November 15, 2024, February 15, below shows the last ten years and estimated of property tax revenue collections.

**GENERAL LEVY PROPERTY TAX COLLECTED (IN THOUSANDS)  
FY 2016-2025**

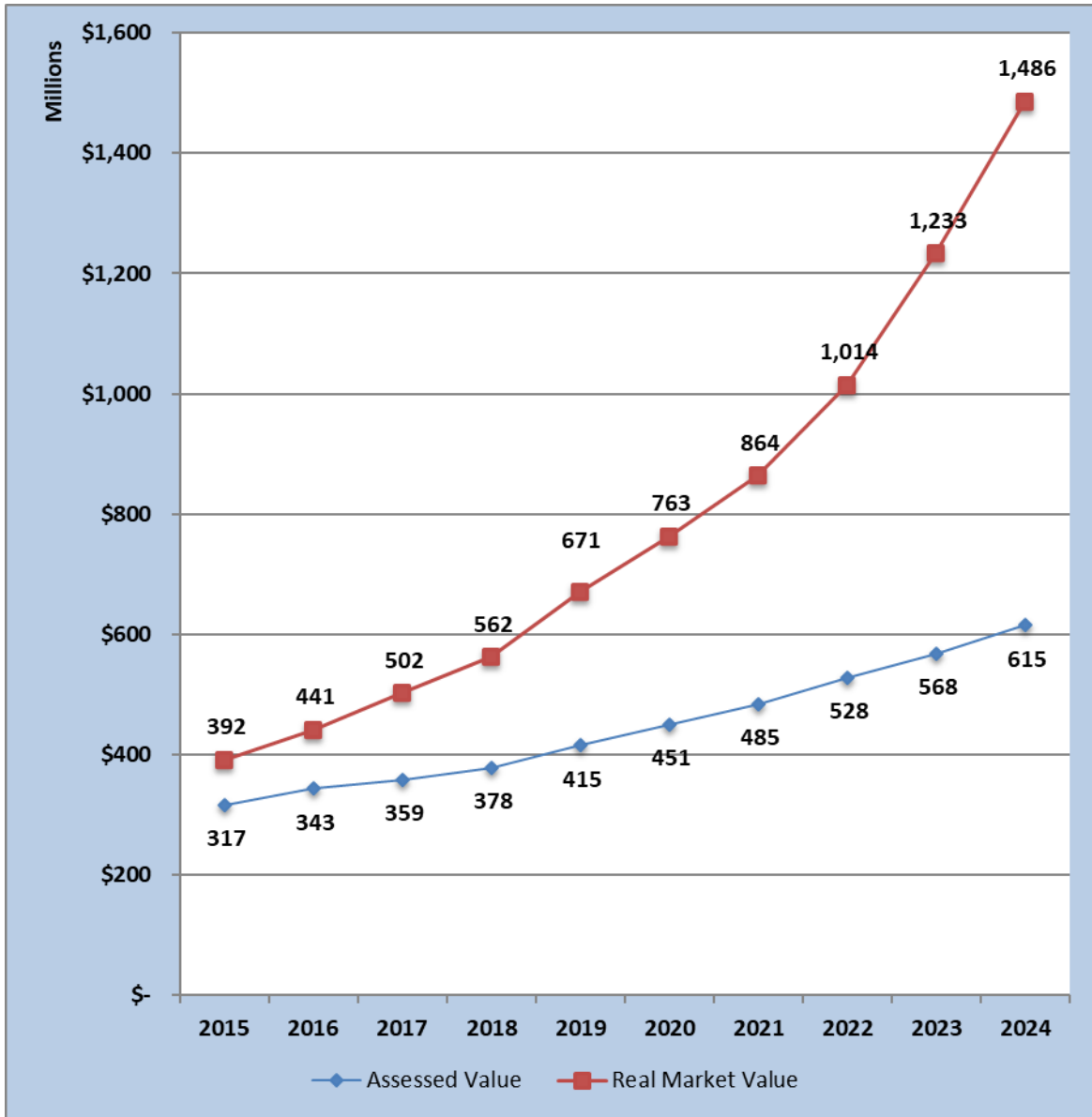


# Budget Summary

## Major Revenue Sources



COMPARISON OF CITYWIDE ASSESSED VALUE TO ESTIMATED REAL MARKET VALUE





# Budget Summary

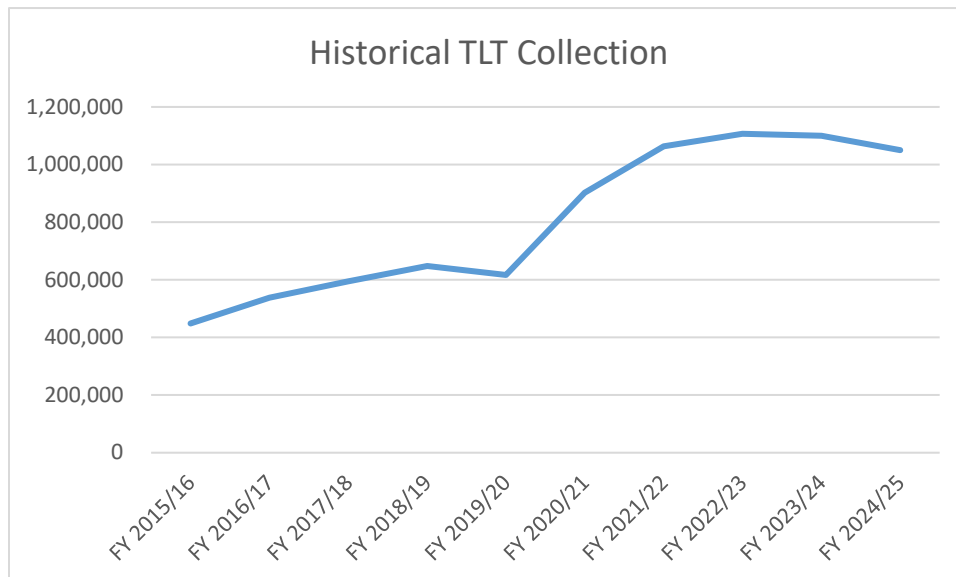
## Major Revenue Sources



### SUMMARY OF GENERAL FUND REVENUES

**Property Tax** is revenue from residential and commercial property taxes within the City. The property tax rate is fully levied. For FY 2024/25 the City is assuming a 5.8% increase in assessed value. Though property taxes represent the most stable revenue source for the General Fund, estimating the collectability of taxes requires taking into consideration the current economic environments. Despite the recovery from unstable economic conditions, the prior year collectability of taxes reflects historical stable percentages of approximately 95%, a percentage which is used for the upcoming Fiscal Year 2024/25.

**Transient Lodging (Room) Tax** – The City of Sisters levies an 8.99% tax on room rates for overnight lodging stays of less than 30 days. This tax, known as Transient Lodging (Room) Tax (TRT or TLT), stands as the City’s second-largest source of income for the General Fund. Despite fluctuations, Sisters has maintained its allure to tourists, resulting in TLT surpassing \$1 million in revenue over the past three Fiscal Years. However, in Fiscal Year 2023/24, the TLT experienced a decrease of approximately 4% compared to historical trends and budget projections. The City attributes this decline largely to a resurgence in travel beyond the region following the COVID-19 pandemic. Taking this travel trend into account, the TLT for Fiscal Year 2024/25 is projected to see a marginal 1% decrease when compared to the anticipated figures for Fiscal Year 2023/24.



# Budget Summary

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## Major Revenue Sources



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

*Planning and Inspection Fees* – Since, 2016, Deschutes County administers building permitting services for the City. City revenue from development services is limited to Advanced Planning and Land Use review fees which are budgeted at a total of \$100,000 for the fiscal year. While the City has continued to experience development at a steady rate historically for both commercial and residential activity, the budget projects a conservative income approach for the Fiscal Year 2024/25 as large developments inside current City limits decline.

*Business License Fees* – The number of entities conducting business within the City of Sisters has remained consistent with prior year and the Fiscal Year 2024/25 is a reflection of that trend.

*Park User Fees* – Creekside Campground continues its popularity during the late Spring, Summer, and early Fall months. Due to the continual high demand, Creekside Campground receipts are expected to remain steady for Fiscal Year 2024/25. The City collects approximately \$325,000 from Park User Fees which supports park maintenance.

**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 be consistent when compared to FY 2023/24.

### 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 specific functions or activities.

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

*Local Gas Tax* – The City assesses a three cent per gallon tax on fuel sold within the City. The City is estimated to generate \$185,000 which is consistent when compared to prior years.

*State Highway Gas Tax* – The highway gas tax revenue is budgeted at a minimal increase of 3% when compared to FY 2023/24. The Street Fund will continue to receive funds from House Bill 2017 (involving transportation funding), hence the reason for the larger increase as a percentage when compared to the Local Gas Tax.

*Franchise Fees* – The City assesses franchise fees for the use of public right-of-way. The City currently collects franchise fees on telephone, television, electric, garbage and utilities. The franchise fee ranges from 5% - 7% of gross revenues generated by the utility within the City limits. While Franchise Fees are unrestricted, the City allocates the revenue to the Street Fund.

**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.

# Budget Summary

## Major Revenue Sources



**System Development Charges** – System Development Charges (SDCs) are assessed on all new residential and commercial construction within the City. Charges are based on water meter size or formulas related to increased demands on the City’s infrastructure due to new construction. The City currently collects four different types of SDCs.

The City of Sisters recently updated its System Development Charge (SDC) rates in line with newly adopted Water, Wastewater (Sewer), and Park master plans. This update resulted in a significant increase in Water and Park SDC rates, while Wastewater rates saw a slight uptick. Although SDC revenue in FY 2023/24 experienced minor declines due to a slowdown in residential development activity, notable projects such as the United States Forest Service headquarters building, the Woodland development, and the Sunset Meadows development have helped sustain the SDC funds, albeit falling below target revenue projections outlined in the FY 2023/24 budget. The City anticipates this level of activity to remain relatively consistent for FY 2024/25 and has budgeted accordingly. For further details, please refer to the revenue comparison table below:

### SUMMARY OF SYSTEM DEVELOPMENT CHARGES BY FUND

	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Projected 2023/24	Proposed 2024/25	% Inc(Dec)
<b>Street SDC Fund</b>							
System Development Charges	\$ 398,825	\$ 581,198	\$ 355,334	\$ 300,000	\$ 216,000	\$ 150,000	-28.00%
Interest	16,659	9,307	7,236	6,000	109,000	35,000	1716.67%
<b>Total Revenues</b>	<b>415,484</b>	<b>590,505</b>	<b>362,570</b>	<b>306,000</b>	<b>325,000</b>	<b>185,000</b>	
<b>Sewer SDC Fund</b>							
System Development Charges	506,493	723,858	486,683	350,000	226,000	115,000	-35.43%
Interest	33,350	15,066	10,458	8,800	151,000	280,000	1615.91%
<b>Total Revenues</b>	<b>539,843</b>	<b>738,924</b>	<b>497,141</b>	<b>358,800</b>	<b>377,000</b>	<b>395,000</b>	
<b>Water SDC Fund</b>							
System Development Charges	417,249	564,686	435,312	350,000	156,000	480,000	-55.43%
Interest	53,653	19,442	9,406	7,500	126,000	70,000	1580.00%
<b>Total Revenues</b>	<b>470,902</b>	<b>584,128</b>	<b>444,718</b>	<b>357,500</b>	<b>282,000</b>	<b>550,000</b>	
<b>Park SDC Fund</b>							
System Development Charges	192,073	195,652	199,904	160,000	240,000	450,000	50.00%
Interest	11,525	4,965	3,815	3,200	52,000	35,000	1525.00%
<b>Total Revenues</b>	<b>203,598</b>	<b>200,617</b>	<b>203,719</b>	<b>163,200</b>	<b>292,000</b>	<b>485,000</b>	
<b>Total SDC Funds</b>	<b>\$ 1,629,827</b>	<b>\$ 2,114,174</b>	<b>\$ 1,508,148</b>	<b>\$ 1,185,500</b>	<b>\$ 1,276,000</b>	<b>\$ 1,615,000</b>	<b>7.6%</b>

# Budget Summary

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## Major Revenue Sources



### 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.

The recent update of the Water and Wastewater master plans unveiled a range of projects addressing redundancy, accommodating growth, and enhancing the enterprise funds. To finance these projects, the City undertook a comprehensive rate study to ensure the financial stability of each fund throughout the duration of their implementation. As a result of this study, the Water utility will see a 12% annual increase, while the Wastewater utility will experience a 4% increase. Below, you will find the specifics of these rate adjustments:

**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 \$20.84/month plus \$1.24 for each additional 100 cf.

**Sewer Fund** – Revenue received from wastewater utility customers pays for the City's wastewater collection and treatment system. Sewer fees for residential customers are calculated at one (1) sewer equivalent dwelling unit (EDU) of \$43.26. Commercial sewer charges are based on water consumption during the winter months of October, November, December, January, February, March, and April. The average water consumption is used to calculate an EDU charge.

# Budget Summary

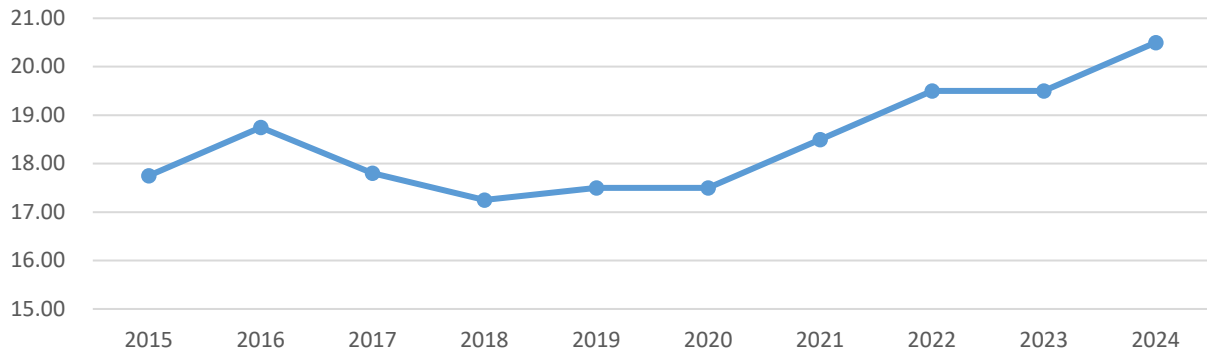
## Major Expenditures



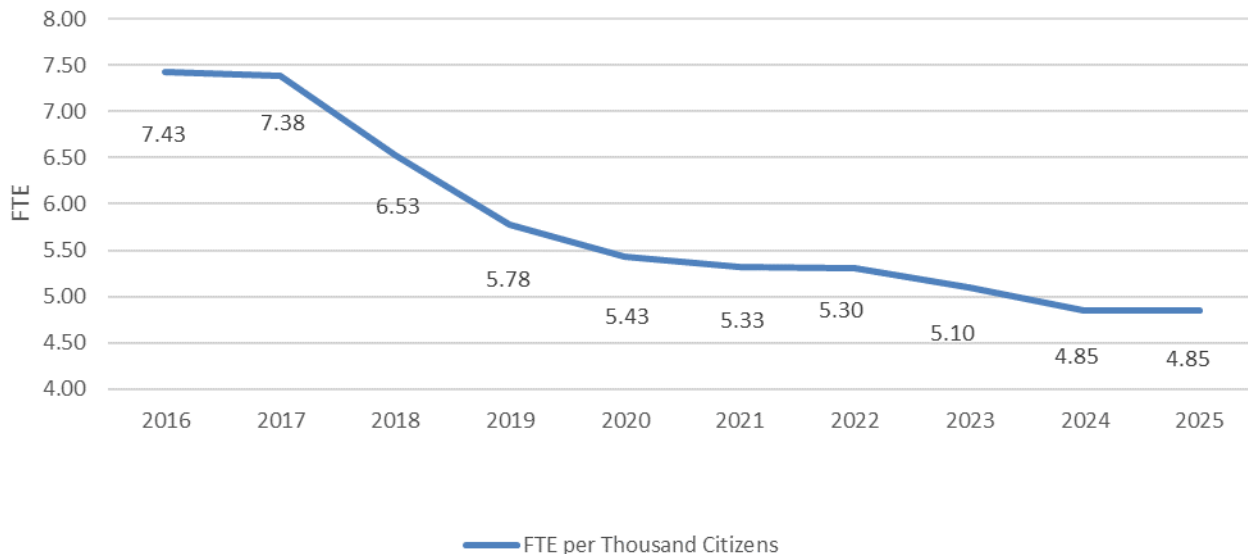
- **Staffing and Labor Costs**

The adopted budget for the current fiscal year (FY 2023/24) includes 19.5 Full Time Equivalents (FTE). As is expressed in the budget message, the City of Sisters is embarking on a journey of major infrastructure improvements that will assure the reliability of our utilities, transportation, and park systems for many years to come. The management of these projects is critical to assure the timing, cost, and correctness is that of the expectations from the community. Our current Public Works Director is qualified to fill this need, and the budget contemplates transitioning said FTE to the Capital Projects Manager. This transition will leave a void in the Public Works Director position, the City will recruit to fill this job vacancy in FY 2024/25. The redirecting of staff in this respect will result in a proposed 1 FTE increase for the FY 2024/25 budget.

### Full Time Equivalents (FTE) History



### Full Time Equivalents (FTE) per Thousand Citizens



# Budget Summary

## Major Expenditures



Following two years with mid-year Cost of Living Adjustments (COLAs), City staff has monitored the regional Consumer Price Index (CPI) and determined any necessary CPI adjustments for the upcoming fiscal year can be incorporated into the proposed FY 2024/25 budget.

For the sake of consistency and accuracy in this budget process, staff utilized the same methodology to calculate the COLA as prior years which is taking the average of the Social Security Administration COLA with the most recent Regional Consumer Price Index. The result of that calculation was a COLA of 3.4%.

A 3% merit adjustment has been incorporated into the personnel service's allocation within the City budget. This adjustment is in accordance with our employee policies, linking merit increases directly to performance with formal evaluations conducted annually.

Personnel Service allocations amongst funds 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.

Healthcare benefit premiums are budgeted with an estimated 10.0% increase above FY 2022/23 levels. Employees will continue to contribute 10% of premium cost, ranging from \$92 to \$264 per month depending on the medical plan. The City actively promotes employee wellness through various initiatives including safety meetings, fitness programs, employee assistance programs and other measures.

The Public Employee Retirement System (PERS) employer contribution rate of 20.49% for Tier and 18.47% for Oregon Public Service Retirement Plan (OPSRP) employees will remain constant as the program leads into the second year of a two-year biennium.

The PERS cost percentage compared to overall personnel services City wide is approximately 15.5%. PERS employers were warned in the fall of 2015 that large rate increases would be expected for the next 10 years (until mid-2020's) then rates are expected to plateau as Tier 1 & Tier 2 members leave the system. Fortunately, the City has been able to financially manage PERS rate changes and has not experienced severe financial impacts.

- **Employee Insurance and Risk Management**

City's comprehensive insurance carrier CityCounty Insurance (CIS) transitioned their worker's compensation service to State of Oregon ran SAIF (Savings Association Insurance Fund) in FY 2022/23. With this transition, the City benefitted from a significant decrease in premiums of 80% or approximately \$45,000 City-wide in savings. The city has benefitted from this transition and carries a relatively low rate, comparatively.

For Fiscal Year 2024/25, the proposed increase is expected to 10%-15% which is largely due to statewide increases and the addition of an FTE. The City of Sisters safety conscious employees also contributed to this decrease through a lower-than-average experience rating. SAIF delivers assumptions in early spring for expected rate estimates to apply for the following fiscal year. Though the estimated percentages represent projected increases, rates can also be affected by claim history and property/casualty losses.

# Budget Summary

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## Major Expenditures



The City of Sisters has not recently experienced major claims so it is expected the rate impacts for the budget will align with carrier percentage change estimates.

CIS and the State of Oregon recently conducted audits for the City of Sisters, examining both the Workers' Compensation program and insurance programs. The audit of the Workers' Compensation program found no material changes to reporting procedures. However, the audit of the insurance programs placed particular emphasis on asset replacement values. Over the past five years, there has been a significant rise in construction costs, leading to increased replacement costs for City-owned assets. Consequently, this uptick has impacted insurance premiums, compounded by larger replacement costs for other Cities in the CIS insurance pool. Therefore, the City estimates a \$20,000 or 23% increase in insurance premium for FY 2024/25.



## Budget Summary

### Other Major Expenditures



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

The City's debt balances and service payments have remained constant since the early 2010's. The City has taken the stance of procuring equipment and small improvements through reserve policies in order to not burden future tax or utility customers with excessive debt. Given the recently adopted Water and Wastewater master plans, the City will pursue long term debt financing to account for the broad range of utility improvements.

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

**Urban Renewal Agency (URA) Debt:** With the retirement of URA debt in FY 2021/22, coupled with the URA Project Fund (Fund 21) which is the URA Fund that serves as the project management/funding arm of the URA, requiring additional funds for upcoming projects, it was necessary to incur added debt and transfer funds into the URA Project Fund. To accomplish this, the General Fund of the City loaned funds to the URA Project Fund incurring debt of which is paid by the URA Debt Service Fund.

Anticipated for Fiscal Year 2024/25, the Urban Renewal Agency (URA) is gearing up to undertake several projects listed in the adopted project list. Notably, these projects include the Westside Pump Station, US20/Locust Roundabout, and the Workforce Housing grant, all of which come with substantial costs that the URA cannot fully finance within the same fiscal year. In response to this financial challenge, our team has devised a strategy to secure a line of credit for the agency instead of opting for long-term borrowing, considering the prevailing high-interest rate environment. This approach enables these projects to be funded by Tax Increment Financing (TIF) in the near term, ensuring timely implementation.

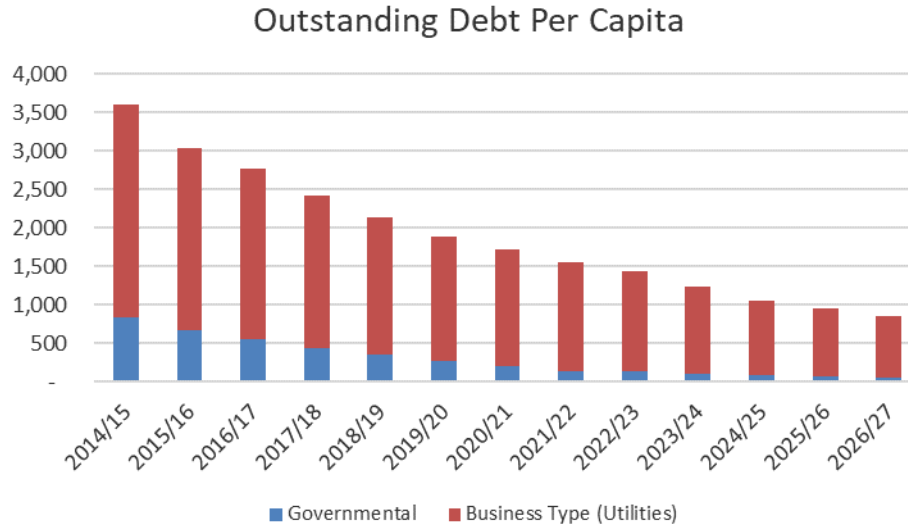
The City fulfills its obligation for continuing disclosure requirements under the Securities and Exchange Commission Rule 15c2-12 by filing its audited financial reports, and other disclosures as required.

# Budget Summary

## Other Major Expenditures



The following graph displays the City of Sisters debt on a per capita basis. Larger communities are better



able to sustain larger debt balances, so adjusting for population growth when viewing debt over an extended time horizon is useful.

**Reserves:** Per the City’s Comprehensive Financial Management Policies, operating contingencies are set at two months operating expenses. The Reserve for Future expenditures represents a reserve that can be used to fund unforeseen events or service needs that were unanticipated during the budget development. This reserve will also allow the General Fund to operate without funding its operations through short-term borrowing.

- The Affordable Housing Reserve is restricted and represents a portion of Transient Room Tax percentage (30% of .99%) in addition to any contributions via development agreements. The Affordable Housing Reserve is reduced by distributions from the Affordable Housing Grant Program.
- The Tourism Reserve represents restricted Transient Lodging (Room) Tax funds allocated for future strategic destination management purposes.
- The advent of a new law enforcement agreement in FY 2020/21 with the Deschutes County Sheriff’s Office brought an increased cost to policing services inside the City. Though there are sufficient resources to account for the enhancement in public safety, a reserve account was established to remain thoughtful about the future financial impact of that agreement including prospective extensions.
- A Rainy-Day Fund was established in FY 2020/21 to account for fluctuations in various economic climates and the long-term impact to the general fund. The proposed FY 2024/25 budget includes an amount that contemplates the large Intergovernmental Agreements (IGA’s) and contracts potentially impacted by economic and/or environmental conditions. Those agreements are the Law Enforcement IGA with Deschutes County, the Destination Management agreement with Explore Sisters and the contract with Economic Development for Central Oregon (EDCO).
- 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.

# Budget Summary

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## Other Major Expenditures



### General Fund Contingency and Reserves:

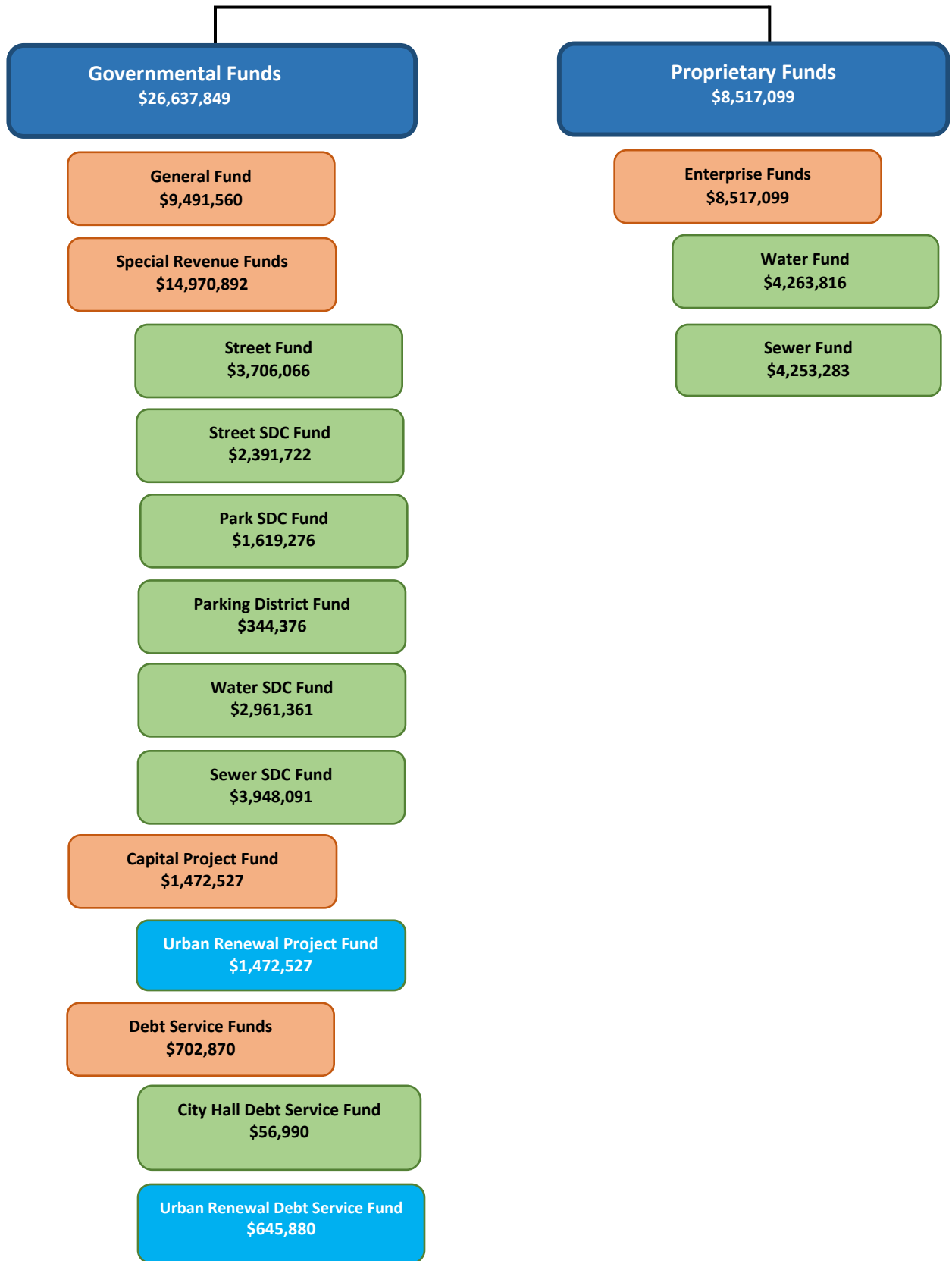
		FY 2023/24 BUDGET	FY 2024/25 REQUESTED BUDGET
01-5-00-400	OPERATING CONTINGENCY	706,506	1,107,150
01-5-00-425	RESERVE FOR FUTURE EXPENDITURES	935,072	959,674
01-5-00-410	AFFORDABLE HOUSING RESERVE RESTRICTED	562,869	535,358
01-5-00-411	HOUSING RESERVE	20,000	20,000
01-5-00-415	LAW ENFORCEMENT RESERVE	154,000	332,000
01-5-00-420	RAINY DAY FUND	1,465,000	1,602,000
01-5-00-445	CAPITAL REPLACEMENT RESERVE	392,935	423,178

**Transfers:** Transfers from operating funds to the City Hall Debt Service Fund are proposed for City Hall debt service payments.

**Capital Projects:** The development of a 5-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.



## Fund Organizational Structure (Including URA)





# Revenue & Expenditure Summary

## City-Wide Fund Summary

### CONSOLIDATED FINANCIAL SCHEDULE

This section is a summary of total revenues and expenditures budgeted in FY 2024/25.

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

**Requirements** are presented by category levels: personnel services, materials and services, capital outlay, debt service, transfers, operating contingencies, and reserves. The table below summarizes the major revenue and expenditure categories for all City funds. The FY 2023/24 Budget and FY 2024/25 Budget are the only columns that reflect a balanced budget due to the fact that the other years (including the FY 2023/24 Projected Year-end) include actual/expected revenues and expenses.

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

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
<b>RESOURCES</b>						
Revenues:						
Property Taxes	\$ 1,658,599	\$ 1,773,342	\$ 1,898,569	\$ 1,958,500	\$ 2,031,901	\$ 2,133,500
Other Taxes	1,105,477	1,263,577	1,298,398	1,295,000	1,246,516	1,235,000
Franchise Fees	571,747	610,663	664,487	653,050	676,463	684,100
Licenses And Fees	686,594	722,234	835,537	692,500	675,519	656,500
Charges For Services	2,241,395	2,439,595	2,547,643	2,547,075	2,630,431	2,714,771
Intergovernmental	566,517	561,062	1,366,790	476,612	482,859	1,387,065
Fines And Forfeitures	1,539	7,360	7,309	9,000	6,483	6,000
Rental Income	9,125	11,400	4,800	1,800	3,450	10,800
Interest	109,708	93,316	548,460	614,200	1,046,316	632,100
Miscellaneous	210,764	187,780	404,985	337,650	404,311	61,100
Reimbursements	10,201	311	4,896	-	-	-
Transfers In	-	-	-	-	-	-
Transfers In/Loan Proceeds	52,500	615,300	1,250,900	1,050,300	1,050,300	1,600,300
DLCD Grant	-	28,000	-	-	-	100,000
System Development Charges	2,061,133	1,664,854	1,298,318	1,150,000	837,303	1,360,000
<b>Revenues Total</b>	<b>9,285,299</b>	<b>9,978,794</b>	<b>12,131,092</b>	<b>10,785,687</b>	<b>11,091,852</b>	<b>12,581,236</b>
Beginning Fund Balance	13,318,523	15,518,752	17,915,236	21,324,353	21,559,482	22,573,712
<b>TOTAL RESOURCES</b>	<b>\$ 22,603,822</b>	<b>\$ 25,497,546</b>	<b>\$ 30,046,328</b>	<b>\$ 32,110,040</b>	<b>\$ 32,651,334</b>	<b>\$ 35,154,948</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Personnel Services	\$ 1,741,081	\$ 1,924,311	\$ 2,011,474	\$ 2,608,197	\$ 2,264,873	\$ 2,999,933
Materials & Services	2,691,085	3,363,701	4,395,131	4,503,448	3,938,850	5,874,009
Capital Improvements	1,993,487	1,790,703	807,722	1,990,000	1,539,480	6,365,649
Debt Service	611,178	1,312,012	1,059,500	958,300	958,300	1,061,600
<b>Expenditures Total</b>	<b>7,036,831</b>	<b>8,390,727</b>	<b>8,273,827</b>	<b>10,059,945</b>	<b>8,701,502</b>	<b>16,301,191</b>
Operating Contingency	-	-	-	1,546,757	-	1,657,317
Unappropriated Reserves	-	-	-	-	-	-
Reserves	-	-	-	9,884,807	-	9,003,293
Reserve for Future Expenditures	-	-	-	10,288,231	-	8,142,847
Transfers Out	52,500	55,300	50,900	330,300	330,300	50,300
<b>TOTAL REQUIREMENTS</b>	<b>\$ 7,089,331</b>	<b>\$ 8,446,027</b>	<b>\$ 8,324,727</b>	<b>\$ 32,110,040</b>	<b>\$ 9,031,802</b>	<b>\$ 35,154,948</b>



# Revenue & Expenditure Summary

## City-Wide Fund Summary

### SUMMARY OF CITY FUNDS – FY 2024/25 (EXCLUDING URA)

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund	Parking District Fund
<b>RESOURCES</b>					
Revenues:					
Property Taxes	\$ 1,645,000	\$ -	\$ -	\$ -	\$ -
Other Taxes	1,050,000	185,000	-	-	-
Franchise Fees	-	684,100	-	-	-
Licenses And Fees	625,500	7,500	-	-	14,500
Receipts	-	-	-	-	-
Charges For Services	36,371	-	-	-	-
Intergovernmental	215,996	1,171,069	-	-	-
Fines And Forfeitures	6,000	-	-	-	-
Rental Income	10,800	-	-	-	-
Interest	200,000	30,000	35,000	35,000	9,000
Miscellaneous	46,000	3,000	-	-	-
Other Grants	100,000	-	-	-	-
Transfers In/Loan Proceeds	500,000	-	-	-	-
System Development Charges	-	-	150,000	450,000	-
<b>Revenues Total</b>	<b>4,435,667</b>	<b>2,080,669</b>	<b>185,000</b>	<b>485,000</b>	<b>23,500</b>
Beginning fund balance	5,055,893	1,625,397	2,206,722	1,134,276	320,876
<b>TOTAL RESOURCES</b>	<b>\$ 9,491,560</b>	<b>\$ 3,706,066</b>	<b>\$ 2,391,722</b>	<b>\$ 1,619,276</b>	<b>\$ 344,376</b>
<b>REQUIREMENTS</b>					
Expenditures:					
Personnel Services	\$ 1,431,188	\$ 562,220	\$ -	\$ -	\$ -
Materials & Services	2,997,412	469,599	-	175,000	-
Capital Improvements	61,000	1,690,000	1,573,649	150,000	-
Transfers Out	22,600	7,000	-	-	-
Debt Service	-	-	-	-	-
<b>Expenditures Total</b>	<b>4,512,200</b>	<b>2,728,819</b>	<b>1,573,649</b>	<b>325,000</b>	<b>-</b>
Operating Contingency	1,107,150	171,970	-	-	-
Capital Reserves	423,178	289,604	-	-	-
Other Reserves	2,489,358	-	-	-	-
Reserve for Future Expenditures	959,674	515,673	818,073	1,294,276	344,376
<b>TOTAL REQUIREMENTS</b>	<b>\$ 9,491,560</b>	<b>\$ 3,706,066</b>	<b>\$ 2,391,722</b>	<b>\$ 1,619,276</b>	<b>\$ 344,376</b>



# Revenue & Expenditure Summary

## City-Wide Fund Summary

City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000
-	-	-	-	-	1,235,000
-	-	-	-	-	684,100
-	5,000	4,000	-	-	656,500
-	1,100,000	1,500,000	-	-	2,600,000
-	58,400	20,000	-	-	114,771
-	-	-	-	-	1,387,065
-	-	-	-	-	6,000
-	-	-	-	-	10,800
100	80,000	50,000	70,000	115,000	624,100
-	-	12,100	-	-	61,100
-	-	-	-	-	100,000
50,300	-	-	-	-	550,300
-	-	-	480,000	280,000	1,360,000
<b>50,400</b>	<b>1,243,400</b>	<b>1,586,100</b>	<b>550,000</b>	<b>395,000</b>	<b>11,034,736</b>
6,590	3,020,416	2,667,183	2,411,361	3,553,091	22,001,805
<b>\$ 56,990</b>	<b>\$ 4,263,816</b>	<b>\$ 4,253,283</b>	<b>\$ 2,961,361</b>	<b>\$ 3,948,091</b>	<b>\$ 33,036,541</b>
\$ -	\$ 504,065	\$ 502,460	\$ -	\$ -	\$ 2,999,933
-	425,174	447,324	517,000	360,000	5,391,509
-	987,000	659,000	-	320,000	5,440,649
-	8,600	12,100	-	-	50,300
52,640	-	332,400	-	76,560	461,600
<b>52,640</b>	<b>1,924,839</b>	<b>1,953,284</b>	<b>517,000</b>	<b>756,560</b>	<b>14,343,991</b>
-	154,873	158,297	-	-	1,592,290
-	1,182,325	1,542,117	-	-	3,437,224
-	-	-	-	-	2,489,358
4,350	1,001,779	599,585	2,444,361	3,191,531	11,173,678
<b>\$ 56,990</b>	<b>\$ 4,263,816</b>	<b>\$ 4,253,283</b>	<b>\$ 2,961,361</b>	<b>\$ 3,948,091</b>	<b>\$ 33,036,541</b>

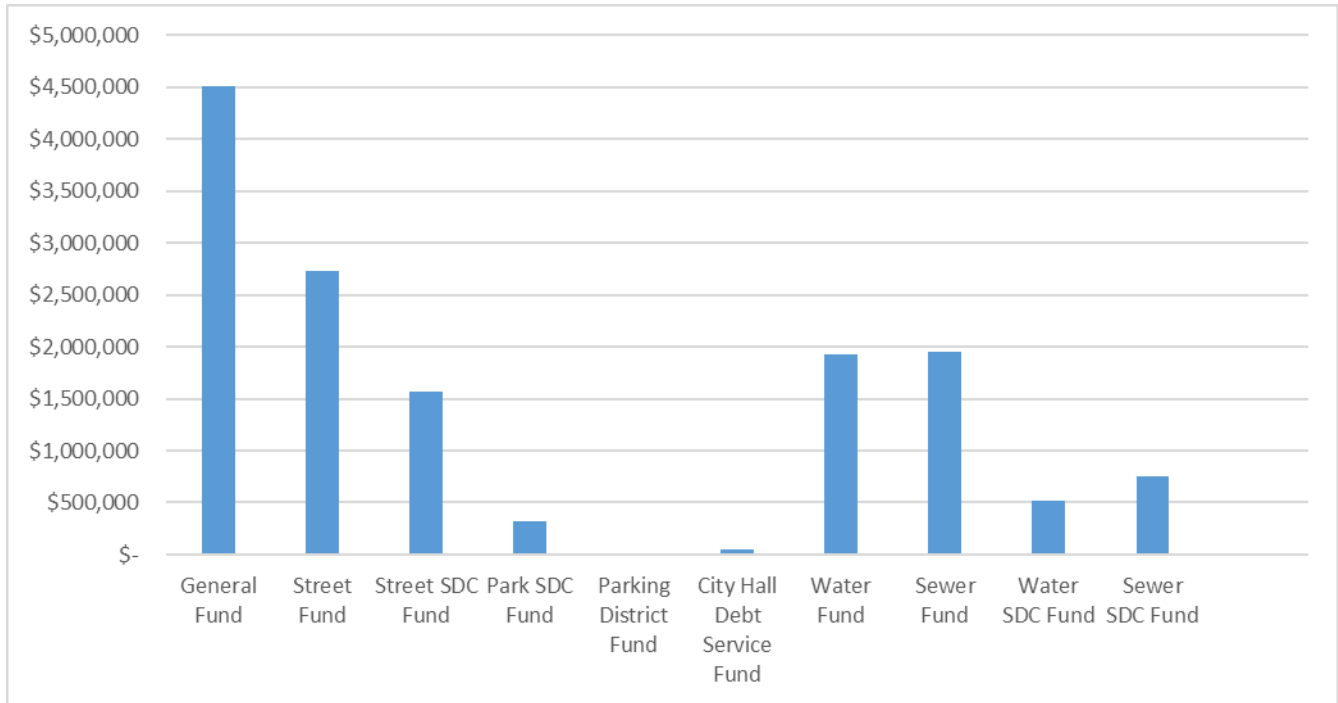




# Revenue & Expenditure Summary

## City-Wide Fund Summary

### REQUIREMENT BY FUND (EXCLUDING THE URA)





# City of Sisters Budget FY 2024/25

## General Fund

### GENERAL FUND OVERVIEW:

The General Fund is the City's chief operating fund, which accounts for governmental functions including Council-Manager, Finance and Administration, Maintenance, Tourism, Parks, Police, Community Development and Economic Development. The General Funds share of personnel services is **9.5 FTE** (Full Time Equivalent).

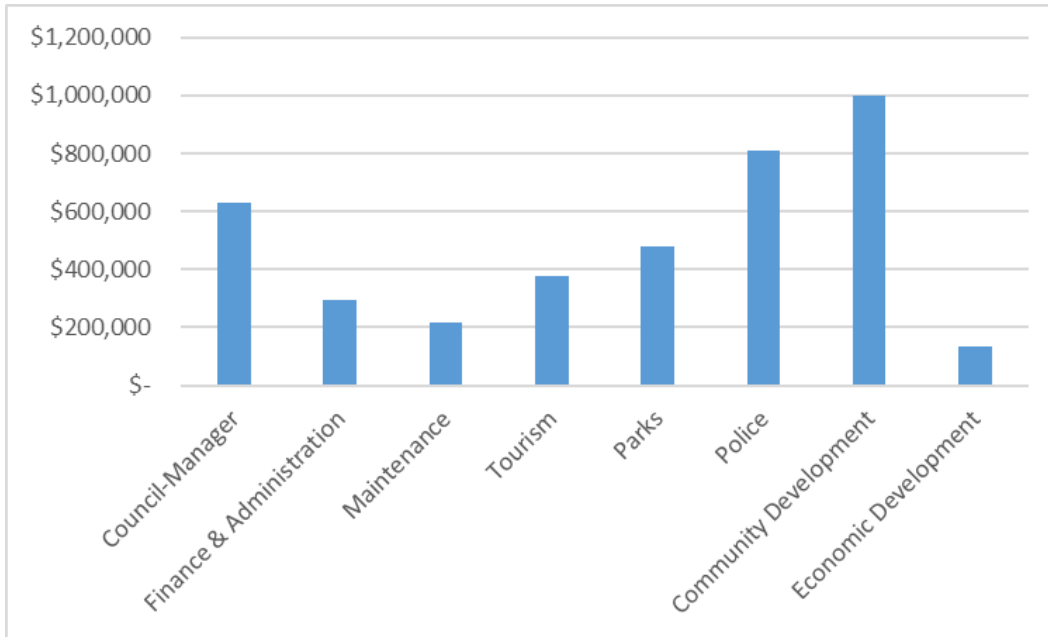
### FUND RESOURCES

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

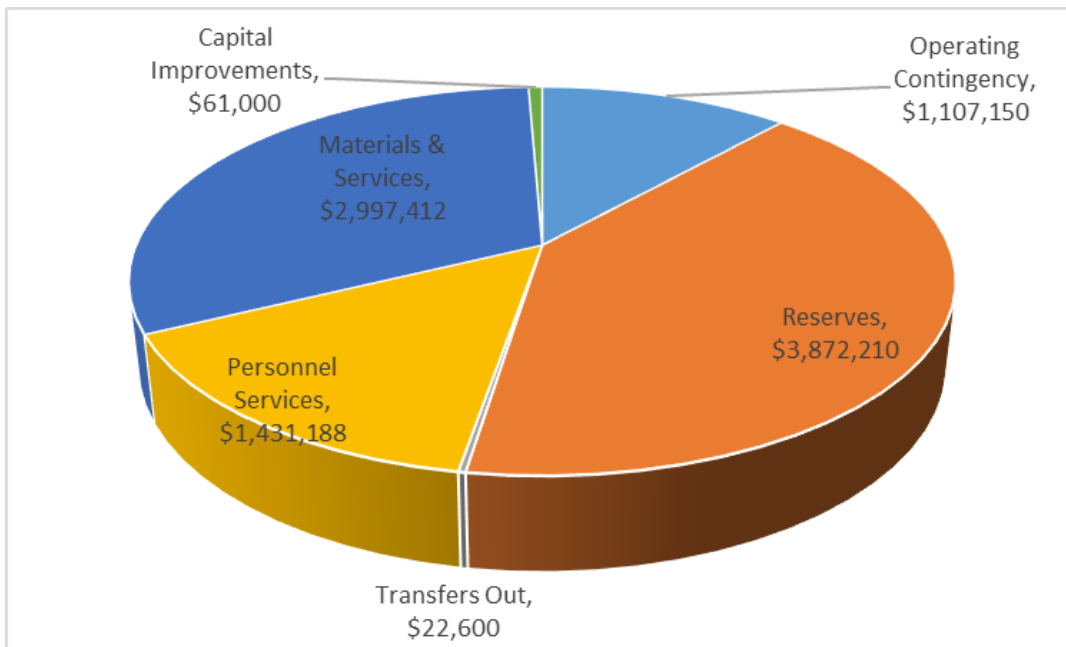
	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>01-GENERAL FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-300 PREVIOUS LEVIED TAXES	\$ 27,442	\$ 18,274	\$ 13,466	\$ 11,138	\$ 15,000	\$ 16,966	\$ 15,000
01-4-00-301 INTEREST EARNED	39,977	16,073	16,494	128,230	152,000	241,179	200,000
01-4-00-302 CURRENT TAXES	1,145,255	1,234,118	1,354,322	1,448,366	1,500,000	1,548,638	1,630,000
01-4-00-303 TRANSIENT LODGING TAX	616,987	902,256	1,063,023	1,106,860	1,100,000	1,059,633	1,050,000
01-4-00-304 LIQUOR TAX	51,628	60,362	61,748	68,034	64,407	61,633	77,140
01-4-00-305 CIGARETTE TAX	2,801	3,183	2,676	2,455	2,410	2,432	2,579
01-4-00-309 WATER INTERNAL SERVICES	9,854	10,371	10,222	10,958	11,725	11,725	12,124
01-4-00-310 LICENSE FEES	80,187	44,200	54,596	86,988	61,000	58,292	60,000
01-4-00-311 CURRENT PLANNING FEES	86,581	78,890	88,604	50,224	60,000	52,348	55,000
01-4-00-312 PARK USERS FEE	198,548	290,451	298,343	331,468	310,000	335,616	325,000
01-4-00-314 PUBLIC WORKS FEES	1,133	1,550	-	-	500	-	500
01-4-00-317 EVENT FEES	10,277	7,630	24,890	27,570	35,000	41,507	35,000
01-4-00-319 ADVANCED PLANNING FEE	89,094	112,541	116,163	210,221	90,000	41,994	45,000
01-4-00-338 JUSTICE COURT	1,560	1,539	7,360	7,309	9,000	6,483	6,000
01-4-00-340 CELL TOWERS	87,963	84,559	91,970	99,600	98,000	103,565	105,000
01-4-00-342 SALE OF ASSETS	-	-	2,836	1,144	-	-	-
01-4-00-350 STATE REVENUE SHARING	39,463	46,276	48,917	53,289	57,098	60,726	61,530
01-4-00-354 PROPERTY RENTAL	9,000	9,000	11,400	4,800	1,800	3,450	10,800
01-4-00-360 MISCELLANEOUS	11,266	12,896	4,783	318,932	11,000	1,338	-
01-4-00-362 REFUNDS/REIMBURSEMENTS	34,326	38,453	13,085	3,351	9,000	23,295	9,000
01-4-00-363 CMA ADMIN FEE	6,599	7,792	8,450	10,025	10,000	8,200	10,000
01-4-00-379 SEWER INTERNAL SVCS	9,854	10,071	10,222	10,958	11,725	11,725	12,124
01-4-00-380 STREET INTERNAL SVCS	9,854	10,071	10,222	10,958	11,725	11,725	12,124
01-4-00-381 LOAN PROCEEDS FROM URA	-	-	560,000	600,000	500,000	500,000	500,000
01-4-00-382 URA INTERNAL SVCS	6,702	4,937	7,027	(2,500)	15,000	12,000	15,000
<b>REVENUE SUBTOTAL</b>	<b>2,576,351</b>	<b>3,005,493</b>	<b>3,880,819</b>	<b>4,600,378</b>	<b>4,136,390</b>	<b>4,214,469</b>	<b>4,248,920</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
01-4-00-609 CITY MANAGED ACCOUNTS	6,575	6,586	10,154	11,153	12,000	10,681	12,000
01-4-00-640 STATE GRANTS	76,637	171,787	29,916	29,923	34,212	34,212	35,046
01-4-00-665 OTHER GRANTS	35,000	48,505	6,000	550,462	53,545	52,253	39,701
01-4-00-667 SCED FUND RAISING	3,800	-	-	400	-	-	-
01-4-00-670 DLCD GRANT	1,000	-	28,000	-	-	-	100,000
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>	<b>123,012</b>	<b>226,878</b>	<b>74,070</b>	<b>591,938</b>	<b>99,757</b>	<b>97,146</b>	<b>186,747</b>



General Fund Expenditures by Department



General Fund Requirements by Category





# City of Sisters Budget FY 2024/25

## Council-Manager Department

**RESPONSIBLE MANAGER(S):** Jordan Wheeler, City Manager

**FTE:** 1.3

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

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

### Review of FY 2023/24 Department Work Plan:

Objectives that were accomplished include:

- Leveraged resources for the unhoused through multiple channels including, continued work with the Sisters Citizen Leadership team in support of their trash pickup and water distribution to the unhoused. Additionally, the city partnered with Sisters Cold Weather Shelter to stand up an emergency shelter and held multiple meetings with agency partners around resource allocation for the houseless. (Council Goal)
- Continued partnership with DMO, Explore Sisters. (Council Goal)
- Held the first of two Civic Leadership Academy's in partnership with C4C, the Ford Family Foundation, and Portland State University.
- Hired a Deputy Clerk/Communications Coordinator.
- Implemented community outreach initiatives including a monthly e-newsletter, increased social media posts, website updates, and a town hall around goal setting. (Council Goal)

### Objectives for FY 2024/25 Department Work Plan:

- Facilitate community conversations and develop a community supported plan for houselessness. (Council Goal)
- Continue to pursue resources and partnerships for the development of affordable and workforce housing. (Council Goal)
- Collaborate with C4C and community partners to advance key Vision strategies. (Council Goal)
- Finalize project concepts and conduct public outreach for a multi-purpose recreational facility at the future northwest park adjacent to the Sisters' Woodlands Development. (Council Goal)



# City of Sisters Budget FY 2024/25

## Council-Manager Department

- Explore establishing a public art program. (Council Goal)
- Develop and adopt a naming policy for city parks and facilities. (Council Goal)
- Expand community engagement opportunities and townhalls. (Council Goal)

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>COUNCIL-MANAGER</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES	96,372	81,855	88,574	70,484	135,193	119,086	145,711
PAYROLL TAXES, INSURANCE, AND BENEFITS	49,443	42,982	47,394	39,868	80,490	53,326	85,968
<b>TOTAL PERSONNEL SERVICES</b>	<b>145,815</b>	<b>124,837</b>	<b>135,968</b>	<b>110,352</b>	<b>215,683</b>	<b>172,412</b>	<b>231,679</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-01-700 MAYOR & COUNCIL	1,587	568	-	2,630	3,000	752	3,000
01-5-01-704 RECRUITMENT	-	330	-	12,584	1,500	152	500
01-5-01-705 ADVERTISING	3,948	375	271	570	2,000	300	2,000
01-5-01-710 COMPUTER SOFTWARE MAINT	356	-	1,057	-	1,100	1,100	1,200
01-5-01-714 OFFICE SUPPLIES	1,474	1,170	2,540	2,403	2,500	1,982	2,500
01-5-01-715 POSTAGE	136	176	205	189	250	103	250
01-5-01-716 RECORDING FEES	2,223	750	500	500	2,000	500	1,000
01-5-01-717 OFFICE EQUIPMENT	-	4,417	131	973	1,200	3,138	1,200
01-5-01-721 COPIER/PRINTER	3,504	2,990	3,060	3,324	3,800	2,846	3,800
01-5-01-726 CONTRACTED SERVICES	32,778	49,002	37,786	65,280	73,000	31,785	23,000
01-5-01-727 PERMITS & FEES	447	564	1,549	877	500	1,270	500
01-5-01-733 DUES & SUBSCRIPTIONS	17,718	11,012	14,315	11,043	15,000	11,898	15,000
01-5-01-735 TELEPHONE	726	555	494	518	700	605	700
01-5-01-736 CELLULAR PHONES	320	318	264	140	750	154	750
01-5-01-740 EDUCATION	795	1,386	3,006	1,611	15,000	3,335	15,000
01-5-01-741 ELECTIONS	-	-	-	-	1,000	-	1,000
01-5-01-755 GAS/OIL	-	-	-	-	300	-	300
01-5-01-777 LEGAL FEES	66,777	22,456	23,436	25,679	40,000	23,197	40,000
01-5-01-783 PUBLIC OUTREACH	4,560	15,428	10,023	5,491	70,000	19,037	65,000
01-5-01-789 MILEAGE/TRAVEL REIMBURSEM	689	-	29	1,221	1,500	980	1,500
01-5-01-790 FAMILY ACCESS NETWORK	-	-	-	-	5,000	5,000	5,000
01-5-01-791 ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
01-5-01-792 COMMUNITY SERVICES GRANT	-	37,286	19,429	20,133	20,000	24,300	30,000
01-5-01-793 MEETINGS/WORKSHOPS	1,820	1,178	1,976	3,026	3,200	3,163	3,200
01-5-01-794 STATE GRANTS	-	-	-	-	40,334	15,000	-
01-5-01-795 LOAN TO URBAN RENEWAL AGENCY	-	-	560,000	600,000	500,000	500,000	500,000
01-5-01-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-	-
01-5-01-797 AFFORDABLE HOUSING PROGRAM	-	6,627	50,000	-	-	-	182,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>139,858</b>	<b>156,588</b>	<b>730,071</b>	<b>758,192</b>	<b>803,634</b>	<b>650,597</b>	<b>898,400</b>
<b>TOTAL COUNCIL-MANAGER</b>	<b>285,673</b>	<b>281,425</b>	<b>866,039</b>	<b>868,544</b>	<b>1,019,317</b>	<b>823,009</b>	<b>1,130,079</b>



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

**FTE:** .7

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

Following the transition to a remote service for our accounting system in FY 2022/23, the City continued migrating to a remotely hosted file server. This undertaking was facilitated by the expertise of our information technology provider, Velox Systems, alongside the support and cooperation of our dedicated staff. As a result of this transition, file management and access for the City of Sisters have not only been streamlined but also fortified in terms of security.

Thanks to the dedication and planning of our Finance Department team, we successfully implemented a new customer billing platform. This innovative tool not only enhances accessibility for our utility billing customers but also paves the way for online payments for various services such as business licenses and other City fees.

In addition to these advancements, our staff benchmarked utility billing processes against industry standards to optimize our operational efficiency.

Furthermore, following thorough research, the City commenced a partnership with US Bank to facilitate near term Urban Renewal Agency (URA) lending strategies. This strategic approach enables the URA to initiate projects outlined in the URA Plan without shouldering the burden of long-term, high-interest rates.

### **Review of FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- Implemented utility policies from update. (Council Goal)
- Transitioned customer billing platform successfully.
- Pursued and secured URA Financing. (Council Goal)
- Enhanced employee workstations.
- Transitioned to a cloud-based file server.
- Assisted in Short Term Rental code amendment analysis and implementation. (Council Goal)

### **Objectives for FY 2024/25 Department Work Plan:**

- Replace essential information technology assets at the end of their useful life.
- Support newly implemented utility rates and evaluate effectiveness for future funding forecasts. (Council Goal)
- Monitor the effectiveness of newly established utility policies. (Council Goal)
- Consider upgrading the City’s antiquated base phone system.



# City of Sisters Budget FY 2024/25

## Finance Department

FINANCE AND ADMINISTRATION	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES	80,821	70,881	66,519	75,047	67,876	58,737	71,556
PAYROLL TAXES, INSURANCE AND BENEFITS	53,734	44,557	40,213	40,200	41,009	33,427	43,398
<b>TOTAL PERSONNEL SERVICES</b>	<b>134,555</b>	<b>115,438</b>	<b>106,732</b>	<b>115,247</b>	<b>108,885</b>	<b>92,165</b>	<b>114,955</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-02-704 RECRUITMENT	-	-	-	86	-	-	-
01-5-02-705 ADVERTISING	951	942	690	845	800	500	800
01-5-02-706 AUDIT FEES	3,764	942	14,410	16,419	23,500	16,680	19,200
01-5-02-707 EMPLOYEE RECOGNITION	-	482	650	847	1,000	738	1,000
01-5-02-708 CITY-WIDE TRAINING	-	-	-	1,723	2,200	-	2,200
01-5-02-709 WELLNESS & RISK MGT PROGS.	395	-	-	-	2,500	-	2,500
01-5-02-710 COMPUTER SOFTWARE MAINT	2,158	4,530	2,657	4,774	15,000	13,754	23,000
01-5-02-714 OFFICE SUPPLIES	1,452	2,610	1,199	1,215	2,500	2,449	2,600
01-5-02-715 POSTAGE	1,676	1,767	1,962	2,446	2,300	1,974	2,300
01-5-02-717 OFFICE EQUIPMENT	-	1,640	138	1,168	10,000	10,000	15,000
01-5-02-721 COPIER/PRINTER	2,851	2,257	2,567	2,118	2,800	2,326	2,800
01-5-02-726 CONTRACTED SERVICES	9,302	14,427	12,840	10,847	16,000	7,986	12,000
01-5-02-727 PERMITS & FEES	2,858	4,112	3,858	3,860	4,000	1,990	6,000
01-5-02-733 DUES & SUBSCRIPTIONS	682	110	1,031	819	1,000	1,455	1,500
01-5-02-735 TELEPHONE	645	702	623	654	2,000	1,951	2,000
01-5-02-740 EDUCATION	297	-	-	-	3,700	3,700	4,000
01-5-02-763 PROPERTY TAXES	6,340	6,671	6,838	6,975	7,500	7,279	7,500
01-5-02-766 INS:COMP/LIAB/UMB	22,814	25,322	29,107	35,121	38,000	38,073	43,000
01-5-02-767 LGIP SERVICE FEE	-	-	-	-	-	-	-
01-5-02-777 LEGAL FEES	433	1,834	3,972	4,584	3,000	1,100	3,000
01-5-02-789 MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	-	-	-	-
01-5-02-790 MISCELLANEOUS	-	-	-	-	200	-	200
01-5-02-793 MEETINGS/WORKSHOPS	-	-	191	154	500	324	500
01-5-02-797 CITY MANAGED ACCOUNTS	-	8,705	9,162	10,697	12,000	9,850	12,000
01-5-02-799 BAD DEBT EXPENSE	-	601	-	-	4,000	-	3,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>56,618</b>	<b>77,654</b>	<b>91,895</b>	<b>105,352</b>	<b>154,500</b>	<b>122,130</b>	<b>166,100</b>
<b>CAPITAL OUTLAY</b>							
01-5-02-906 CAPITAL OUTLAY	14,787	-	125,000	-	-	-	15,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>14,787</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>TOTAL FINANCE AND ADMINISTRATION</b>	<b>205,960</b>	<b>193,092</b>	<b>323,627</b>	<b>220,599</b>	<b>263,385</b>	<b>214,294</b>	<b>296,055</b>





## City of Sisters Budget FY 2024/25

### Maintenance Department

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

**FTE:** 0.85

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

#### **Review of FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- Completed the Environmental Sustainability Plan for City operations, facilities, and fleet. (Council Goal)
- Continued to implement Wildfire Mitigation plan for City owned facilities. (Council Goal)
- Painted the Chamber building exterior.
- Completed lighting retrofit upgrades at City Hall. (Council Goal)
- Completed lighting retrofit upgrades at Public Works Headquarters, shop, and lab buildings. (Council Goal)
- Procured all necessary truck and equipment replacements.

#### **Objectives for FY 2024/25 Department Work Plan:**

- Complete HVAC upgrades
- Continue to implement Wildfire Mitigation plan for City owned facilities. (Council Goal)
- Security camera installation at critical public buildings.
- Procure all necessary truck and equipment replacements.



# City of Sisters Budget FY 2024/25

## Maintenance Department

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>MAINTENANCE</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES	43,007	46,132	49,250	52,373	61,362	49,663	64,766
PAYROLL TAXES, INSURANCE AND BENEFITS	25,909	28,271	27,359	28,628	36,582	27,734	39,788
<b>TOTAL PERSONNEL SERVICES</b>	<b>68,916</b>	<b>74,403</b>	<b>76,609</b>	<b>81,001</b>	<b>97,944</b>	<b>77,397</b>	<b>104,553</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-03-710 COMPUTER SOFTWARE MAINT	-	463	550	894	-	-	1,000
01-5-03-717 OFFICE EQUIPMENT	-	2	17	402	-	-	-
01-5-03-721 COPIER/PRINTER	33	-	-	-	200	-	200
01-5-03-726 CONTRACTED SERVICES	6,208	3,477	5,948	10,201	10,000	12,988	12,500
01-5-03-727 PERMITS & FEES	65	-	-	11	-	-	-
01-5-03-733 DUES & SUBSCRIPTIONS	-	-	237	600	-	800	-
01-5-03-735 TELEPHONE	2,359	2,403	2,342	2,366	2,500	2,501	2,500
01-5-03-736 CELLULAR PHONES	323	427	415	493	400	357	400
01-5-03-740 EDUCATION	23	257	10	330	300	722	500
01-5-03-743 ELECTRICITY	22,189	22,496	23,631	24,345	24,000	24,774	25,000
01-5-03-746 SMALL TOOLS & EQUIPMENT	394	1,231	2,396	1,426	2,700	2,568	2,800
01-5-03-755 GAS/OIL	2,257	1,914	2,559	2,294	3,000	2,182	2,500
01-5-03-771 MEDICAL TESTING & SERVICES	47	133	79	144	200	48	200
01-5-03-781 CHAMBER BLDG MAINTENANCE	-	-	3,660	5,485	6,000	5,777	2,000
01-5-03-782 UNIFORMS	465	523	589	476	750	676	750
01-5-03-784 MAINTENANCE RECYCLE CENTER	2,229	989	11	511	500	2,189	1,000
01-5-03-785 MAINTENANCE CITY HALL	6,051	4,619	5,200	5,890	25,000	35,999	10,000
01-5-03-786 MAINTENANCE CITY SHOP	522	4,042	3,382	6,127	8,100	9,415	3,500
01-5-03-788 PWHQ MAINTENANCE	3,130	3,095	573	-	3,500	573	2,500
01-5-03-789 MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	-	-	-	-
01-5-03-793 MEETINGS/WORKSHOPS	25	31	37	105	100	58	100
01-5-03-795 SUPPLIES	836	378	469	423	1,000	309	1,000
01-5-03-796 VEHICLE MAINTENANCE	3,152	3,584	3,953	4,333	4,000	3,836	4,000
01-5-03-797 DUMPSTER/RECYCLES	-	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>50,308</b>	<b>50,064</b>	<b>56,058</b>	<b>66,856</b>	<b>92,250</b>	<b>105,771</b>	<b>72,450</b>
<b>CAPITAL OUTLAY</b>							
01-5-03-906 CAPITAL OUTLAY	-	3,866	7,970	15,573	29,000	4,826	41,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>3,866</b>	<b>7,970</b>	<b>15,573</b>	<b>29,000</b>	<b>4,826</b>	<b>41,000</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>119,224</b>	<b>128,333</b>	<b>140,637</b>	<b>163,430</b>	<b>219,194</b>	<b>187,994</b>	<b>218,003</b>



**RESPONSIBLE MANAGER:** Jordan Wheeler, City Manager

**FTE:** 0

**DESCRIPTION:** In 2020 the City created a Tourism Department as part of the re-organization of the General Fund. The City collects Transient Lodging (Room) Tax (TLT) from overnight accommodations within the City at 8.99% and a substantial proportion (approximately 67%) of these revenues are unrestricted and can be used for any purpose. Those funds are critical to supporting City services through the General Fund, including Law Enforcement, Parks, EDCO and Community Development. The remaining portion (approximately 33%) is restricted by Oregon Revised Statute (ORS) for tourism promotion, facilities, and tourism-related activities. In addition, 30% of the most recent increase of .99% unrestricted revenues is allocated by ordinance to support affordable housing.

Despite experiencing a decrease of approximately 4.0% in TLT from FY 2023/24 projections, there remains strong interest in our region's hiking, biking, festivals, and local culture, promising a stable visitation and TLT projection for the upcoming budget year.

In FY 2022/23, the Destination Management Organization (DMO) Explore Sisters was established, and tasked with overseeing tourism promotion, development, and the overall sustainability of our tourism ecosystem. Now operating autonomously with its own board of directors, Explore Sisters, by contract, receives all the restricted TLT funds collected (\$350,000 or 33% of restricted TLT, whichever proves greater) by the city.

The City is committed to responsibly enhancing tourism that maintains the livability for our community members.

### **Review of FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- The city maintains its involvement with Explore Sisters, with a Councilor and staff member serving as nonvoting members on the Board. (Council Goal)
- Capital Improvements to transportation in FY 2023/24, that will improve the visitor experience, include moving the East Portal Mobility Hub design forward and the construction of US20 at Locust Street Roundabout. (Council Goal)
- The updated Dark Sky guidelines and potential certification approved in FY 2023/24 have the potential to improve visitation in the shoulder seasons. (Council Goal)

### **Objectives for FY 2024/25 Department Work Plan:**

- Maintain involvement with Explore Sisters, with a Councilor and staff member serving as nonvoting members on the Board.
- Improve the visitor experience and livability for our residents with the development of the master plan for the future Northwest Park. (Council Goal)
- Explore a public art program to enhance the cultural vibrancy of the City. (Council Goal)



# City of Sisters Budget FY 2024/25

## Tourism Department

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>TOURISM</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-303 TRANSIENT LODGING TAX - RESTRICTED	228,745	334,507	394,111	410,363	407,820	392,854	389,283
<b>TOTAL REVENUE</b>	<b>228,745</b>	<b>334,507</b>	<b>394,111</b>	<b>410,363</b>	<b>407,820</b>	<b>392,854</b>	<b>389,283</b>
GENERAL FUND SUBSIDY IN (+)/OUT (-)	21,255	16,689	(168,640)	105,975	(32,820)	7,141	20,717
<b>TOTAL TOURISM RESOURCES</b>	<b>250,000</b>	<b>351,196</b>	<b>225,471</b>	<b>516,338</b>	<b>375,000</b>	<b>399,995</b>	<b>410,000</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES	-	10,909	467	-	-	-	-
PAYROLL TAXES, INSURANCE, AND BENEFITS	-	3,998	134	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>-</b>	<b>14,907</b>	<b>601</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-04-726 CONTRACTED SERVICES	-	41,913	24,870	451,313	375,000	399,995	410,000
01-5-04-790 CHAMBER OF COMMERCE	250,000	294,376	200,000	65,025	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>250,000</b>	<b>336,289</b>	<b>224,870</b>	<b>516,338</b>	<b>375,000</b>	<b>399,995</b>	<b>410,000</b>
<b>TOTAL TOURISM EXPENDITURES</b>	<b>250,000</b>	<b>351,196</b>	<b>225,471</b>	<b>516,338</b>	<b>375,000</b>	<b>399,995</b>	<b>410,000</b>



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

**FTE:** 1.75

**DESCRIPTION:** The Parks Department provides for the planning, project development, and delivery, construction, and maintenance of all City parks and facilities. The future development of park facilities is guided by the City's Parks Master Plan. Building upon the Comprehensive Plan update, the City completed the update of its Park Master Plan including the 10-year Capital Improvement Plan in March 2023.

The City is not responsible for recreational programming, rather, it is provided by the Sisters Park and Recreation District (SPRD). SPRD, in turn, does not yet own any park facilities. Historically, there has been a partnership between the City and SPRD but elevating parks and recreation for the community will require additional coordination and strategic planning jointly by both organizations.

The City's Creekside Campground is the most significant General Fund revenue source for the Parks Department. Contributing to a relatively low General Fund subsidy for the Parks Department, the Creekside Campground has allowed the financial impact of our City Parks to be shared by visitors and City residents alike.

### **Review of FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- Updated Park SDC's.
- Constructed high-priority park irrigation water conservation improvements.
- Designed Phase I of the East Portal Master Plan Concept.
- Identified new locations and installations for art in parks.

### **Objectives for FY 2024/25 Department Work Plan:**

- Procure funding for the NW Park Master Plan
- Complete NW Park Master Plan and community involvement process
- Design and construct park irrigation water conservation improvements.
- Construct Phase I of the East Portal Master Plan Concept.
- Consider partnership opportunity with SPRD for park amenities, such as pickleball.



# City of Sisters Budget FY 2024/25

## Parks Department

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>PARKS</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-312 PARK USERS FEE	198,548	290,451	298,343	331,468	310,000	335,616	325,000
01-4-00-317 EVENT FEES	10,277	7,630	24,890	27,570	35,000	41,507	35,000
01-4-00-640 STATE GRANTS	-	48,000	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>208,825</b>	<b>346,081</b>	<b>323,233</b>	<b>359,038</b>	<b>345,000</b>	<b>377,123</b>	<b>360,000</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>230,025</b>	<b>78,775</b>	<b>48,857</b>	<b>20,188</b>	<b>127,197</b>	<b>14,433</b>	<b>120,108</b>
<b>TOTAL PARKS RESOURCES</b>	<b>438,850</b>	<b>424,856</b>	<b>372,090</b>	<b>379,226</b>	<b>472,197</b>	<b>391,556</b>	<b>480,108</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES	102,484	108,507	114,939	127,672	166,441	147,742	177,888
PAYROLL TAXES, INSURANCE, AND BENEFITS	56,079	55,609	57,945	61,502	88,406	65,125	95,870
<b>TOTAL PERSONNEL SERVICES</b>	<b>158,563</b>	<b>164,116</b>	<b>172,884</b>	<b>189,174</b>	<b>254,847</b>	<b>212,867</b>	<b>273,758</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-05-704 RECRUITMENT	122	126	518	472	-	690	-
01-5-05-705 ADVERTISING	146	-	-	-	-	-	-
01-5-05-710 COMPUTER SOFTWARE MAINT	45	-	24	90	2,000	-	2,000
01-5-05-714 OFFICE SUPPLIES	819	866	841	632	1,200	840	1,200
01-5-05-715 POSTAGE	-	-	-	36	150	30	150
01-5-05-717 OFFICE EQUIPMENT	-	3,092	228	1,993	1,500	850	1,500
01-5-05-718 LEASES	100	-	-	-	-	-	-
01-5-05-721 COPIER/PRINTER	607	449	418	469	1,000	310	1,000
01-5-05-726 CONTRACTED SERVICES	50,317	42,380	44,405	47,313	45,000	53,910	55,000
01-5-05-727 PERMITS & FEES	5	602	-	38	-	-	-
01-5-05-731 SPECIAL EVENTS	-	-	-	-	-	-	-
01-5-05-733 DUES & SUBSCRIPTIONS	7,159	10,661	10,957	14,898	18,000	20,677	22,000
01-5-05-735 TELEPHONE	1,262	1,374	1,218	1,279	1,500	2,471	1,500
01-5-05-736 CELLULAR PHONES	1,077	1,223	1,271	1,316	1,500	1,315	1,500
01-5-05-740 EDUCATION	156	1,449	10	429	500	722	1,000
01-5-05-743 ELECTRICITY	16,955	17,811	19,385	18,567	20,000	18,974	20,000
01-5-05-746 SMALL TOOLS & EQUIPMENT	881	2,079	2,989	7,384	3,000	2,414	4,500
01-5-05-755 GAS/OIL	1,568	2,057	3,027	2,434	3,000	2,217	3,000
01-5-05-771 MEDICAL TESTING & SERVICES	47	207	79	154	300	51	300
01-5-05-780 CREDIT CARD FEE	11,192	16,835	17,998	24,136	26,000	25,938	26,000
01-5-05-782 UNIFORMS	532	634	653	699	1,000	963	1,000
01-5-05-786 PARK MAINTENANCE	20,300	30,795	51,517	33,985	30,000	15,324	35,000
01-5-05-793 MEETINGS/WORKSHOPS	37	47	56	66	200	90	200
01-5-05-795 SUPPLIES	15,782	16,278	21,901	27,777	20,000	15,953	20,000
01-5-05-796 VEHICLE MAINTENANCE	4,227	2,451	5,730	4,048	4,500	5,232	4,500
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>133,336</b>	<b>151,416</b>	<b>183,225</b>	<b>188,215</b>	<b>180,350</b>	<b>168,971</b>	<b>201,350</b>
<b>CAPITAL OUTLAY</b>							
01-5-05-906 CAPITAL OUTLAY	146,951	109,324	15,981	1,837	37,000	9,718	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>146,951</b>	<b>109,324</b>	<b>15,981</b>	<b>1,837</b>	<b>37,000</b>	<b>9,718</b>	<b>5,000</b>
<b>TOTAL PARKS EXPENDITURES</b>	<b>438,850</b>	<b>424,856</b>	<b>372,090</b>	<b>379,226</b>	<b>472,197</b>	<b>391,556</b>	<b>480,108</b>



# City of Sisters Budget FY 2024/25

## Law Enforcement Department

**RESPONSIBLE MANAGER(S):** Jordan Wheeler, City Manager

**FTE:** 0

**DESCRIPTION:** Over twenty years ago, the City dissolved its police department and contracted with Deschutes County Sheriff Office (DCSO) through an Intergovernmental Agreement (IGA) for law enforcement services. In March 2020, a new IGA was approved that outlined the provision of law enforcement services by a team of one Lieutenant and three Patrol Deputies. Overall, the implementation has accomplished all the major goals the City set out. Lieutenant Chad Davis oversees the City of Sisters Unit with three deputies and their level of professionalism coupled with community policing has been welcomed by the City.

Per the 2020 IGA, it was required to evaluate the level of service and effectiveness of the program after three years. In February of 2023, the Council in partnership with Lt. Davis, evaluated the current service level and discussed adding a fourth deputy. When the cost for the additional deputy was calculated by DCSO, the city determined it would continue with three deputies for the duration of the five-year agreement and work towards negotiating a new agreement.

The City's General Fund covers the costs of the Law Enforcement services. The IGA for FY 2024/25 had a not to exceed (NTE) budget of \$789,000 for FY 2024/25. The Law Enforcement IGA currently constitutes approximately 51%-53% of the City's Property Taxes. Staff has set aside a Law Enforcement Reserve in the budget for each year after the effective date of the new IGA, anticipating the fiscal impact of the new IGA and additional deputy.

### Review of FY 2023/24 Department Work Plan:

Objectives that were accomplished include:

- Held DCSO Community Academy in May 2024 and National Night Out event in August 2023.
- Reviewed the IGA and service levels and determined to contemplate a fourth deputy under a new agreement.
- Updated annual statistics to reflect crime trends in the city.

### Objectives for FY 2024/25 Department Work Plan:

- Hold National Night Out event and DCSO Academy to enhance the relationships between neighbors and law enforcement.
- Focus on community building and outreach.
- Continue to monitor the overall IGA and service levels. Begin negotiations on a new IGA.

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>LAW ENFORCEMENT</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-338 JUSTICE COURT	1,560	1,539	7,360	7,309	9,000	6,483	6,000
<b>TOTAL REVENUE</b>	<b>1,560</b>	<b>1,539</b>	<b>7,360</b>	<b>7,309</b>	<b>9,000</b>	<b>6,483</b>	<b>6,000</b>
GENERAL FUND SUBSIDY IN (+)/OUT (-)	610,289	639,096	707,048	745,825	933,369	777,214	805,835
<b>MATERIALS &amp; SERVICES</b>							
01-5-06-783 DCSO - POLICING SERVICES - FIXED	611,849	640,635	714,408	702,339	877,369	718,697	746,835
DCSD - POLICING SERVICES - VARIABLE	-	-	-	50,795	65,000	65,000	65,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>611,849</b>	<b>640,635</b>	<b>714,408</b>	<b>753,134</b>	<b>942,369</b>	<b>783,697</b>	<b>811,835</b>
<b>LAW ENFORCEMENT</b>	<b>611,849</b>	<b>640,635</b>	<b>714,408</b>	<b>753,134</b>	<b>942,369</b>	<b>783,697</b>	<b>811,835</b>



## City of Sisters Budget FY 2024/25

### Community Development Department

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

**FTE:** 4.9

**DESCRIPTION:** The Community Development Department (CDD) has a staff of five full-time employees (Director, Principal Planner, Associate Planner, Planning Technician II, and Code Compliance Officer) and provides a variety of development, building and growth management services to the community, including current and long-range planning activities, as well as code enforcement.

Current planning includes review of land use applications to ensure that proposed development projects meet the Sisters Development Code. Building permit review services are provided through an agreement between the City and Deschutes County Building Safety Division and include plan review and inspection services for mechanical, electrical, structural, and related permits. CDD undertakes a variety of long-range planning projects, such as Urban Growth Boundary Amendments, updates to the Comprehensive Plan and Housing Plan, and ongoing Development Code Amendments. In its third year, the city continues to build its code compliance program with the first goal of voluntary compliance and education about potential Municipal code violations, such as weeds and accumulation of junk and debris, then with enforcement and nuisance abatement when necessary. CDD provides support and management to the Sisters Planning Commission and City Parks Advisory Board. CDD continually strives for excellent customer service by being accessible and thorough in our communication and timely and accurate in our work.

Proposed for FY 2024/25, the CDD budget includes funds for a consultant to assist the City with the Urban Growth Boundary (UGB) Amendment (this project is partially funded through a grant from the State of Oregon). Also proposed in the work plan are to begin implementation of the recently adopted Dark Skies lighting ordinance, including creating a pool of funds to help with lighting retrofits and continued efforts to better align the Comprehensive Plan with the Development Code and to continue implementation of priority recommendations of the Housing Plan and Land Use Efficiency Measures Report.

#### **Review of the FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- Update Urban Growth Boundary (UGB) Sufficiency Report to assist in determining whether a UGB expansion will be pursued. (Council Goal)
- Update to the Cities Dark Skies Ordinance. (Council Goal)

Objectives that are in process:

- Process an Amendment to the Sisters UGB
- Prioritize amendments to the Sisters Development Code to bring it into conformance with the Sisters Comprehensive Plan and develop a process to monitor the effectiveness of Code Amendments. (Council Goal)
- Continue to Implement the priority recommendations of the Housing Plan and Land Use Efficiency Measures. (Council Goal)





## City of Sisters Budget FY 2024/25

### Community Development Department

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- Work toward updating defensible space and structural hardening requirements for wildfire mitigation through the Development Code. (Council Goal)
- Evaluate the Short-Term Rental Ordinance. (Council Goal)
- Create a Department Procedures Manual.

#### **Objectives for FY 2024/25 Department Work Plan:**

- Continue to pursue resources and partnerships for the development of affordable and workforce housing and investigate the feasibility of additional permanent funding sources for leveraging affordable and workforce housing projects such as construction excise tax and non-primary residence home fees. (Council Goal)
- Monitor, reevaluate, and consider implementation of additional strategies of the Housing Plan and Efficiency Measures Report. (Council Goal)
- Continue to process an Urban Growth Boundary (UGB) Amendment with a priority of community outreach. Update the city's annexation criteria in advance of any expansion of the City's UGB. (Council Goal)
- Continue to update the Sisters Development Code to bring it into conformance with the Sisters Comprehensive Plan, respond to changes in State Law, and remove barriers to housing. Develop a process to monitor the effectiveness of Code Amendments. (Council Goal)
- Prioritize Dark Sky Code implementation, specifically community education and International Dark Skies Association certification. (Council Goal)



# City of Sisters Budget FY 2024/25

## Community Development Department

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET	
<b>COMMUNITY DEVELOPMENT</b>								
<b>RESOURCES</b>								
<b>REVENUE</b>								
01-4-00-311	CURRENT PLANNING FEES	86,581	78,890	88,604	50,224	60,000	52,348	55,000
01-4-00-313	BUILDING INSPECTION FEES	-	-	-	-	-	-	-
01-4-00-315	ELECTRICAL INSPECTION FEES	-	-	-	-	-	-	-
01-4-00-319	ADVANCED PLANNING FEE	89,094	112,541	116,163	210,221	90,000	41,994	45,000
01-4-00-640	STATE GRANTS	-	36,040	29,916	29,923	34,212	37,176	35,046
01-4-00-665	OTHER GRANTS	-	-	-	-	5,000	-	-
01-4-00-670	DLCD GRANT	1,000	-	28,000	-	-	-	100,000
<b>TOTAL REVENUE</b>		<b>176,675</b>	<b>227,471</b>	<b>262,683</b>	<b>290,368</b>	<b>189,212</b>	<b>131,519</b>	<b>235,046</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>		<b>210,323</b>	<b>253,597</b>	<b>208,467</b>	<b>381,580</b>	<b>698,496</b>	<b>613,537</b>	<b>776,553</b>
<b>TOTAL COMMUNITY DEVELOPMENT RESOURCES</b>		<b>386,998</b>	<b>481,068</b>	<b>471,150</b>	<b>671,948</b>	<b>887,708</b>	<b>745,056</b>	<b>1,011,599</b>
<b>EXPENDITURES</b>								
<b>GRANTS &amp; PASS THROUGHS</b>								
01-5-07-300	BUILDING INSPECTIONS	-	61	-	-	-	-	-
01-5-07-301	ELECTRICAL INSPECTION	-	-	-	-	-	-	-
01-5-07-302	STATE BUILDING FEES	-	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>-</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>								
	SALARIES AND WAGES	221,797	198,867	258,611	323,056	397,454	392,781	444,757
	PAYROLL TAXES, INSURANCE, AND BENEFITS	105,772	98,582	131,530	180,523	230,927	216,590	261,485
<b>TOTAL PERSONNEL SERVICES</b>		<b>327,569</b>	<b>297,449</b>	<b>390,141</b>	<b>503,579</b>	<b>628,381</b>	<b>609,371</b>	<b>706,242</b>
<b>MATERIALS &amp; SERVICES</b>								
01-5-07-704	RECRUITMENT	70	469	746	499	-	100	-
01-5-07-705	ADVERTISING	4,439	2,706	2,726	4,392	5,500	2,652	5,500
01-5-07-710	COMPUTER SOFTWARE MAINT	-	59	-	-	150	-	150
01-5-07-714	OFFICE SUPPLIES	2,966	3,258	2,900	2,288	2,900	2,896	2,900
01-5-07-715	POSTAGE	1,074	1,114	1,226	1,536	1,500	1,230	1,600
01-5-07-716	RECORDING FEES	(261)	-	-	-	1,500	-	1,500
01-5-07-717	OFFICE EQUIPMENT	-	2,327	367	1,654	2,000	-	2,000
01-5-07-721	COPIER/PRINTER	3,260	3,054	3,024	3,132	2,900	2,866	2,900
01-5-07-726	CONTRACTED SERVICES	19,435	121,444	17,876	111,540	160,000	67,194	205,000
01-5-07-727	PERMITS & FEES	-	-	-	-	100	3	100
01-5-07-733	DUES & SUBSCRIPTIONS	623	99	-	840	2,000	636	2,000
01-5-07-735	TELEPHONE	1,098	1,196	1,612	1,116	1,200	1,196	1,200
01-5-07-736	CELLULAR PHONES	128	641	968	1,095	1,500	1,364	1,500
01-5-07-740	EDUCATION	630	800	710	1,117	1,000	749	1,000
01-5-07-746	SMALL TOOLS & EQUIPMENT	-	-	-	-	100	-	100
01-5-07-755	GAS & OIL	-	-	-	-	200	-	200
01-5-07-757	PLANNING COMMISSION	785	-	15	72	750	828	750
01-5-07-777	LEGAL FEES	24,857	12,591	11,330	10,028	35,000	15,007	35,000
01-5-07-780	CREDIT CARD FEE	325	1,667	1,371	238	350	236	350
01-5-07-783	PUBLIC OUTREACH	-	-	1,714	1,342	1,700	-	1,700
01-5-07-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	-	100	-	100
01-5-07-793	MEETINGS/WORKSHOPS	-	-	684	912	750	599	750
01-5-07-796	STATE GRANTS	-	32,133	33,740	26,568	38,127	38,127	39,057
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>59,429</b>	<b>183,558</b>	<b>81,009</b>	<b>168,369</b>	<b>259,327</b>	<b>135,685</b>	<b>305,357</b>
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>		<b>386,998</b>	<b>481,068</b>	<b>471,150</b>	<b>671,948</b>	<b>887,708</b>	<b>745,056</b>	<b>1,011,599</b>



## City of Sisters Budget FY 2024/25

### Economic Development Department

**RESPONSIBLE MANAGER(S):** Jordan Wheeler, City Manager

**FTE:** 0

**DESCRIPTION:** The City of Sisters contracts with Economic Development for Central Oregon (EDCO) to provide economic development services in Sisters Country. In FY 2024/25 the City budgeted \$82,219 for the program. The City also allocates \$10,000 for a Platinum EDCO sponsorship which provides the city with one voting Board seat. Deschutes County grants the Sisters EDCO program an additional \$39,701 for a total budget allocation of \$131,920.

In July 2023, the City amended its 2022 EDCO agreement for an additional three-year period. The program is known as Sisters Country Economic Development (SCED).

The new agreement defined the role of the Area Director who is tasked with providing substantive solutions relating to workforce issues, business finance, marketing, access to incentive programs, real estate development, and other factors impacting businesses within City with an emphasis on traded sector. The program promotes economic diversification by growing locally operated traded sector businesses that provide family-wage jobs. This agreement accounts for 67% of the historic cost of the program.

#### Review of FY 2023/24 Department Work Plan:

Objectives that were accomplished include:

- Reestablished the Sisters Country Economic Development Advisory Board.
- Developed the SCED Strategic Plan for 2024-2027.
- Partnered with City staff to develop a guide for starting a business in Sisters.
- Worked with Explore Sisters on the lease of space for tourism promotion. (Council Goal)
- Supported traded-sector economic development, which included business roundtable events, pub talks, and assisting with support on workforce housing, transportation, and childcare. (Council Goal).

#### Objectives for FY 2024/25 Department Work Plan:

- Begin executing SCED goals in the Strategic Plan.
- Build a SCED membership program to support EDCO program and activities.
- Continue support of traded-sector economic development, including assisting with support on workforce housing and childcare. (Council Goal)



# City of Sisters Budget FY 2024/25

## Economic Development Department

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>ECONOMIC DEVELOPMENT</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-665 OTHER GRANTS	35,000	35,000	-	8,462	38,545	39,701	39,701
01-4-00-667 SCED FUND RAISING	3,800	-	-	400	-	-	-
<b>TOTAL REVENUE</b>	<b>38,800</b>	<b>35,000</b>	<b>-</b>	<b>8,862</b>	<b>38,545</b>	<b>39,701</b>	<b>39,701</b>
GENERAL FUND SUBSIDY IN (+)/OUT (-)	54,200	65,500	18,500	47,714	87,324	88,667	92,219
<b>TOTAL RESOURCES</b>	<b>93,000</b>	<b>100,500</b>	<b>18,500</b>	<b>56,576</b>	<b>125,869</b>	<b>128,369</b>	<b>131,920</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
01-5-09-733 DUES & SUBSCRIPTIONS	13,000	7,500	7,500	7,500	7,500	10,000	10,000
01-5-09-791 ECONOMIC DEVELOPMENT	80,000	93,000	11,000	49,076	118,369	118,369	121,920
01-5-09-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>93,000</b>	<b>100,500</b>	<b>18,500</b>	<b>56,576</b>	<b>125,869</b>	<b>128,369</b>	<b>131,920</b>
<b>TOTAL ECONOMIC DEVELOPMENT EXPENDITURES</b>	<b>93,000</b>	<b>100,500</b>	<b>18,500</b>	<b>56,576</b>	<b>125,869</b>	<b>128,369</b>	<b>131,920</b>



## Capital Expenditures General Fund

FUND/PROJECT	NET AMOUNT	ACCOUNT	STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>GENERAL FUND</b>						
Phone System	\$15,000	01-5-02-906	Replace	FY 2024/25	Replace phone system	Create more reliable and flexible phone network
New Heat Pumps at Public Works HQ	\$29,000	01-5-03-906	Replace	FY 2024/25	Replace legacy HVAC system components	Allow for a more efficient and reliable environmental control system
Utility Truck	\$25,000	01-5-03-906, 01-5-05-906, 02-5-00-906, 03-5-00-906, 05-5-00-906	Replace	FY 2024/25	Replace fleet per replacement schedule	Enhance reliability of public work operations
Security Camera System	\$7,000	01-5-03-906	Replace	FY 2024/25	Install and setup administration for security cameras	Enhance security of City facilities

		FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
								BUDGET
<b>01-GENERAL FUND</b>								
<b>RESOURCES</b>								
<b>REVENUE</b>								
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 27,442	\$ 18,274	\$ 13,466	\$ 11,138	\$ 15,000	\$ 16,966	\$ 15,000
01-4-00-301	INTEREST EARNED	39,977	16,073	16,494	128,230	152,000	241,179	200,000
01-4-00-302	CURRENT TAXES	1,145,255	1,234,118	1,354,322	1,448,366	1,500,000	1,548,638	1,630,000
01-4-00-303	TRANSIENT LODGING TAX	616,987	902,256	1,063,023	1,106,860	1,100,000	1,059,633	1,050,000
01-4-00-304	LIQUOR TAX	51,628	60,362	61,748	68,034	64,407	61,633	77,140
01-4-00-305	CIGARETTE TAX	2,801	3,183	2,676	2,455	2,410	2,432	2,579
01-4-00-309	WATER INTERNAL SERVICES	9,854	10,371	10,222	10,958	11,725	11,725	12,124
01-4-00-310	LICENSE FEES	80,187	44,200	54,596	86,988	61,000	58,292	60,000
01-4-00-311	CURRENT PLANNING FEES	86,581	78,890	88,604	50,224	60,000	52,348	55,000
01-4-00-312	PARK USERS FEE	198,548	290,451	298,343	331,468	310,000	335,616	325,000
01-4-00-314	PUBLIC WORKS FEES	1,133	1,550	-	-	500	-	500
01-4-00-317	EVENT FEES	10,277	7,630	24,890	27,570	35,000	41,507	35,000
01-4-00-319	ADVANCED PLANNING FEE	89,094	112,541	116,163	210,221	90,000	41,994	45,000
01-4-00-338	JUSTICE COURT	1,560	1,539	7,360	7,309	9,000	6,483	6,000
01-4-00-340	CELL TOWERS	87,963	84,559	91,970	99,600	98,000	103,565	105,000
01-4-00-342	SALE OF ASSETS	-	-	2,836	1,144	-	-	-
01-4-00-350	STATE REVENUE SHARING	39,463	46,276	48,917	53,289	57,098	60,726	61,530
01-4-00-354	PROPERTY RENTAL	9,000	9,000	11,400	4,800	1,800	3,450	10,800
01-4-00-360	MISCELLANEOUS	11,266	12,896	4,783	318,932	11,000	1,338	-
01-4-00-362	REFUNDS/REIMBURSEMENTS	34,326	38,453	13,085	3,351	9,000	23,295	9,000
01-4-00-363	CMA ADMIN FEE	6,599	7,792	8,450	10,025	10,000	8,200	10,000
01-4-00-379	SEWER INTERNAL SVCS	9,854	10,071	10,222	10,958	11,725	11,725	12,124
01-4-00-380	STREET INTERNAL SVCS	9,854	10,071	10,222	10,958	11,725	11,725	12,124
01-4-00-381	LOAN PROCEEDS FROM URA	-	-	560,000	600,000	500,000	500,000	500,000
01-4-00-382	URA INTERNAL SVCS	6,702	4,937	7,027	(2,500)	15,000	12,000	15,000
<b>REVENUE SUBTOTAL</b>		<b>2,576,351</b>	<b>3,005,493</b>	<b>3,880,819</b>	<b>4,600,378</b>	<b>4,136,390</b>	<b>4,214,469</b>	<b>4,248,920</b>
<b>GRANTS &amp; PASS THROUGHS</b>								
01-4-00-609	CITY MANAGED ACCOUNTS	6,575	6,586	10,154	11,153	12,000	10,681	12,000
01-4-00-640	STATE GRANTS	76,637	171,787	29,916	29,923	34,212	34,212	35,046
01-4-00-665	OTHER GRANTS	35,000	48,505	6,000	550,462	53,545	52,253	39,701
01-4-00-667	SCED FUND RAISING	3,800	-	-	400	-	-	-
01-4-00-670	DLCD GRANT	1,000	-	28,000	-	-	-	100,000
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>123,012</b>	<b>226,878</b>	<b>74,070</b>	<b>591,938</b>	<b>99,757</b>	<b>97,146</b>	<b>186,747</b>
<b>TOTAL REVENUE</b>		<b>2,699,363</b>	<b>3,232,371</b>	<b>3,954,889</b>	<b>5,192,316</b>	<b>4,236,147</b>	<b>4,311,615</b>	<b>4,435,667</b>
<b>BEGINNING FUND BALANCE</b>								
01-4-00-400	BEGINNING FUND BALANCE	1,552,733	1,775,494	2,383,160	3,181,227	4,607,871	4,720,848	5,055,893
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,552,733</b>	<b>1,775,494</b>	<b>2,383,160</b>	<b>3,181,227</b>	<b>4,607,871</b>	<b>4,720,848</b>	<b>5,055,893</b>
<b>TOTAL RESOURCES</b>		<b>4,252,096</b>	<b>5,007,865</b>	<b>6,338,049</b>	<b>8,373,543</b>	<b>8,844,018</b>	<b>9,032,463</b>	<b>9,491,560</b>
<b>REQUIREMENTS</b>								
<b>OPERATING CONTINGENCY</b>								
01-5-00-400	OPERATING CONTINGENCY	-	-	-	-	706,506	-	1,107,150
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>706,506</b>	<b>-</b>	<b>1,107,150</b>
<b>RESERVES</b>								
01-5-00-425	RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	935,072	-	959,674
01-5-00-410	AFFORDABLE HOUSING RESERVE RESTRICTED	-	-	-	-	562,869	-	535,358
01-5-00-411	HOUSING RESERVE	-	-	-	-	20,000	-	20,000
01-5-00-415	LAW ENFORCEMENT RESERVE	-	-	-	-	154,000	-	332,000
01-5-00-420	RAINY DAY FUND	-	-	-	-	1,465,000	-	1,602,000
01-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	-	-	392,935	-	423,178
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,529,876</b>	<b>-</b>	<b>3,872,210</b>
<b>TRANSFERS</b>								
01-5-00-600	TRANSFER TO OTHER FUNDS	-	-	-	-	280,000	280,000	-
01-5-00-602	TRANSFER TO CITY HALL FUND	23,400	23,600	24,900	22,900	22,600	22,600	22,600
<b>TOTAL TRANSFERS</b>		<b>23,400</b>	<b>23,600</b>	<b>24,900</b>	<b>22,900</b>	<b>302,600</b>	<b>302,600</b>	<b>22,600</b>
<b>TOTAL GENERAL</b>		<b>23,400</b>	<b>23,600</b>	<b>24,900</b>	<b>22,900</b>	<b>4,538,982</b>	<b>302,600</b>	<b>5,001,960</b>
<b>EXPENDITURES</b>								
<b>01-000 COUNCIL-MANAGER</b>								
<b>PERSONNEL SERVICES</b>								
SALARIES AND WAGES		96,372	81,855	88,574	70,484	135,193	119,086	145,711
PAYROLL TAXES, INSURANCE, AND BENEFITS		49,443	42,982	47,394	39,868	80,489	53,326	85,968
<b>TOTAL PERSONNEL SERVICES</b>		<b>145,815</b>	<b>124,837</b>	<b>135,968</b>	<b>110,352</b>	<b>215,682</b>	<b>172,412</b>	<b>231,679</b>
<b>MATERIALS &amp; SERVICES</b>								
01-5-01-700	MAYOR & COUNCIL	1,587	568	-	2,630	3,000	752	3,000
01-5-01-704	RECRUITMENT	-	330	-	12,584	1,500	152	500
01-5-01-705	ADVERTISING	3,948	375	271	570	2,000	300	2,000

		FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
								BUDGET
01-5-01-710	COMPUTER SOFTWARE MAINT	356	-	1,057	-	1,100	1,100	1,200
01-5-01-714	OFFICE SUPPLIES	1,474	1,170	2,540	2,403	2,500	1,982	2,500
01-5-01-715	POSTAGE	136	176	205	189	250	103	250
01-5-01-716	RECORDING FEES	2,223	750	500	500	2,000	500	1,000
01-5-01-717	OFFICE EQUIPMENT	-	4,417	131	973	1,200	3,138	1,200
01-5-01-721	COPIER/PRINTER	3,504	2,990	3,060	3,324	3,800	2,846	3,800
01-5-01-726	CONTRACTED SERVICES	32,778	49,002	37,786	65,280	73,000	31,785	23,000
01-5-01-727	PERMITS & FEES	447	564	1,549	877	500	1,270	500
01-5-01-733	DUES & SUBSCRIPTIONS	17,718	11,012	14,315	11,043	15,000	11,898	15,000
01-5-01-735	TELEPHONE	726	555	494	518	700	605	700
01-5-01-736	CELLULAR PHONES	320	318	264	140	750	154	750
01-5-01-740	EDUCATION	795	1,386	3,006	1,611	15,000	3,335	15,000
01-5-01-741	ELECTIONS	-	-	-	-	1,000	-	1,000
01-5-01-755	GAS/OIL	-	-	-	-	300	-	300
01-5-01-777	LEGAL FEES	66,777	22,456	23,436	25,679	40,000	23,197	40,000
01-5-01-783	PUBLIC OUTREACH	4,560	15,428	10,023	5,491	70,000	19,037	65,000
01-5-01-789	MILEAGE/TRAVEL REIMBURSEM	689	-	29	1,221	1,500	980	1,500
01-5-01-790	FAMILY ACCESS NETWORK	-	-	-	-	5,000	5,000	5,000
01-5-01-791	ECONOMIC DEVELOPMENT	93,000	-	-	-	-	-	-
01-5-01-792	COMMUNITY SERVICES GRANT	-	37,286	19,429	20,133	20,000	24,300	30,000
01-5-01-793	MEETINGS/WORKSHOPS	1,820	1,178	1,976	3,026	3,200	3,163	3,200
01-5-01-794	GRANTS	-	-	-	-	40,334	15,000	-
01-5-01-795	LOAN TO URBAN RENEWAL AGENCY	-	-	560,000	600,000	500,000	500,000	500,000
01-5-01-797	AFFORDABLE HOUSING PROGRAM	-	6,627	50,000	-	-	-	182,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>232,858</b>	<b>156,588</b>	<b>730,071</b>	<b>758,192</b>	<b>803,634</b>	<b>650,597</b>	<b>898,400</b>
<b>01-000 TOTAL COUNCIL-MANAGER</b>		<b>378,673</b>	<b>281,425</b>	<b>866,039</b>	<b>868,544</b>	<b>1,019,316</b>	<b>823,009</b>	<b>1,130,079</b>
<b>02-000 FINANCE AND ADMINISTRATION</b>								
<b>PERSONNEL SERVICES</b>								
	SALARIES AND WAGES	80,821	70,881	66,519	75,047	67,876	58,737	71,556
	PAYROLL TAXES, INSURANCE AND BENEFITS	53,734	44,557	40,213	40,200	41,011	33,427	43,398
<b>TOTAL PERSONNEL SERVICES</b>		<b>134,555</b>	<b>115,438</b>	<b>106,732</b>	<b>115,247</b>	<b>108,887</b>	<b>92,165</b>	<b>114,955</b>
<b>MATERIALS &amp; SERVICES</b>								
01-5-02-704	RECRUITMENT	-	-	-	86	-	-	-
01-5-02-705	ADVERTISING	951	942	690	845	800	500	800
01-5-02-706	AUDIT FEES	3,764	942	14,410	16,419	23,500	16,680	19,200
01-5-02-707	EMPLOYEE RECOGNITION	-	482	650	847	1,000	738	1,000
01-5-02-708	CITY-WIDE TRAINING	-	-	-	1,723	2,200	-	2,200
01-5-02-709	WELLNESS & RISK MGT PROGS.	395	-	-	-	2,500	-	2,500
01-5-02-710	COMPUTER SOFTWARE MAINT	2,158	4,530	2,657	4,774	15,000	13,754	23,000
01-5-02-714	OFFICE SUPPLIES	1,452	2,610	1,199	1,215	2,500	2,449	2,600
01-5-02-715	POSTAGE	1,676	1,767	1,962	2,446	2,300	1,974	2,300
01-5-02-717	OFFICE EQUIPMENT	-	1,640	138	1,168	10,000	10,000	15,000
01-5-02-721	COPIER/PRINTER	2,851	2,257	2,567	2,118	2,800	2,326	2,800
01-5-02-726	CONTRACTED SERVICES	9,302	14,427	12,840	10,847	16,000	7,986	12,000
01-5-02-727	PERMITS & FEES	2,858	4,112	3,858	3,860	4,000	1,990	6,000
01-5-02-733	DUES & SUBSCRIPTIONS	682	110	1,031	819	1,000	1,455	1,500
01-5-02-735	TELEPHONE	645	702	623	654	2,000	1,951	2,000
01-5-02-740	EDUCATION	297	-	-	-	3,700	3,700	4,000
01-5-02-763	PROPERTY TAXES	6,340	6,671	6,838	6,975	7,500	7,279	7,500
01-5-02-766	INS:COMP/LIAB/UMB	22,814	25,322	29,107	35,121	38,000	38,073	43,000
01-5-02-777	LEGAL FEES	433	1,834	3,972	4,584	3,000	1,100	3,000
01-5-02-790	MISCELLANEOUS	-	-	-	-	200	-	200
01-5-02-793	MEETINGS/WORKSHOPS	-	-	191	154	500	324	500
01-5-02-797	CITY MANAGED ACCOUNTS	-	8,705	9,162	10,697	12,000	9,850	12,000
01-5-02-799	BAD DEBT EXPENSE	-	601	-	-	4,000	-	3,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>56,618</b>	<b>77,654</b>	<b>91,895</b>	<b>105,352</b>	<b>154,500</b>	<b>122,130</b>	<b>166,100</b>
<b>CAPITAL OUTLAY</b>								
01-5-02-906	CAPITAL OUTLAY	14,787	-	125,000	-	-	-	15,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>14,787</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>02-00 TOTAL FINANCE AND ADMINISTRATION</b>		<b>205,960</b>	<b>193,092</b>	<b>323,627</b>	<b>220,599</b>	<b>263,387</b>	<b>214,294</b>	<b>296,055</b>
<b>03-000 MAINTENANCE</b>								
<b>PERSONNEL SERVICES</b>								
	SALARIES AND WAGES	43,007	46,132	49,250	52,373	61,360	49,663	64,766
	PAYROLL TAXES, INSURANCE AND BENEFITS	25,909	28,271	27,359	28,628	36,582	27,734	39,788
<b>TOTAL PERSONNEL SERVICES</b>		<b>68,916</b>	<b>74,403</b>	<b>76,609</b>	<b>81,001</b>	<b>97,942</b>	<b>77,397</b>	<b>104,553</b>
<b>MATERIALS &amp; SERVICES</b>								
01-5-03-710	COMPUTER SOFTWARE MAINT	-	463	550	894	-	-	1,000
01-5-03-717	OFFICE EQUIPMENT	-	2	17	402	-	-	-
01-5-03-721	COPIER/PRINTER	33	-	-	-	200	-	200
01-5-03-726	CONTRACTED SERVICES	6,208	3,477	5,948	10,201	10,000	12,988	12,500

		FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
								BUDGET
01-5-03-727	PERMITS & FEES	65	-	-	11	-	-	-
01-5-03-733	DUES & SUBSCRIPTIONS	-	-	237	600	-	800	-
01-5-03-735	TELEPHONE	2,359	2,403	2,342	2,366	2,500	2,501	2,500
01-5-03-736	CELLULAR PHONES	323	427	415	493	400	357	400
01-5-03-740	EDUCATION	23	257	10	330	300	722	500
01-5-03-743	ELECTRICITY	22,189	22,496	23,631	24,345	24,000	24,774	25,000
01-5-03-746	SMALL TOOLS & EQUIPMENT	394	1,231	2,396	1,426	2,700	2,568	2,800
01-5-03-755	GAS/OIL	2,257	1,914	2,559	2,294	3,000	2,182	2,500
01-5-03-771	MEDICAL TESTING & SERVICES	47	133	79	144	200	48	200
01-5-03-781	MAINT ST. MAINTENANCE	-	-	3,660	5,485	6,000	5,777	2,000
01-5-03-782	UNIFORMS	465	523	589	476	750	676	750
01-5-03-784	MAINTENANCE RECYCLE CENTER	2,229	989	11	511	500	2,189	1,000
01-5-03-785	MAINTENANCE CITY HALL	6,051	4,619	5,200	5,890	25,000	35,999	10,000
01-5-03-786	MAINTENANCE CITY SHOP	522	4,042	3,382	6,127	8,100	9,415	3,500
01-5-03-788	PWHQ MAINTENANCE	3,130	3,095	573	-	3,500	573	2,500
01-5-03-793	MEETINGS/WORKSHOPS	25	31	37	105	100	58	100
01-5-03-795	SUPPLIES	836	378	469	423	1,000	309	1,000
01-5-03-796	VEHICLE MAINTENANCE	3,152	3,584	3,953	4,333	4,000	3,836	4,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>50,308</b>	<b>50,064</b>	<b>56,058</b>	<b>66,856</b>	<b>92,250</b>	<b>105,771</b>	<b>72,450</b>
<b>CAPITAL OUTLAY</b>								
01-5-03-906	CAPITAL OUTLAY	-	3,866	7,970	15,573	29,000	4,826	41,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>3,866</b>	<b>7,970</b>	<b>15,573</b>	<b>29,000</b>	<b>4,826</b>	<b>41,000</b>
<b>03-000 TOTAL MAINTENANCE</b>		<b>119,224</b>	<b>128,333</b>	<b>140,637</b>	<b>163,430</b>	<b>219,192</b>	<b>187,994</b>	<b>218,003</b>
<b>04-000 TOURISM</b>								
<b>PERSONNEL SERVICES</b>								
	SALARIES AND WAGES	-	10,909	467	-	-	-	-
	PAYROLL TAXES, INSURANCE, AND BENEFITS	-	3,998	134	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>-</b>	<b>14,907</b>	<b>601</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>								
01-5-04-726	CONTRACTED SERVICES	-	41,913	24,870	451,313	375,000	399,995	410,000
01-5-04-790	CHAMBER OF COMMERCE	-	294,376	200,000	65,025	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>336,289</b>	<b>224,870</b>	<b>516,338</b>	<b>375,000</b>	<b>399,995</b>	<b>410,000</b>
<b>04-000 TOTAL TOURISM</b>		<b>-</b>	<b>351,196</b>	<b>225,471</b>	<b>516,338</b>	<b>375,000</b>	<b>399,995</b>	<b>410,000</b>
<b>05-000 PARKS</b>								
<b>PERSONNEL SERVICES</b>								
	SALARIES AND WAGES	102,484	108,507	114,939	127,672	166,441	147,742	177,888
	PAYROLL TAXES, INSURANCE, AND BENEFITS	56,079	55,609	57,945	61,502	88,406	65,125	95,870
<b>TOTAL PERSONNEL SERVICES</b>		<b>158,563</b>	<b>164,116</b>	<b>172,884</b>	<b>189,174</b>	<b>254,847</b>	<b>212,867</b>	<b>273,758</b>
<b>MATERIALS &amp; SERVICES</b>								
01-5-05-704	RECRUITMENT	122	126	518	472	-	690	-
01-5-05-705	ADVERTISING	146	-	-	-	-	-	-
01-5-05-710	COMPUTER SOFTWARE MAINT	45	-	24	90	2,000	-	2,000
01-5-05-714	OFFICE SUPPLIES	819	866	841	632	1,200	840	1,200
01-5-05-715	POSTAGE	-	-	-	36	150	30	150
01-5-05-717	OFFICE EQUIPMENT	-	3,092	228	1,993	1,500	850	1,500
01-5-05-718	LEASES	100	-	-	-	-	-	-
01-5-05-721	COPIER/PRINTER	607	449	418	469	1,000	310	1,000
01-5-05-726	CONTRACTED SERVICES	50,317	42,380	44,405	47,313	45,000	53,910	55,000
01-5-05-727	PERMITS & FEES	5	602	-	38	-	-	-
01-5-05-733	DUES & SUBSCRIPTIONS	7,159	10,661	10,957	14,898	18,000	20,677	22,000
01-5-05-735	TELEPHONE	1,262	1,374	1,218	1,279	1,500	2,471	1,500
01-5-05-736	CELLULAR PHONES	1,077	1,223	1,271	1,316	1,500	1,315	1,500
01-5-05-740	EDUCATION	156	1,449	10	429	500	722	1,000
01-5-05-743	ELECTRICITY	16,955	17,811	19,385	18,567	20,000	18,974	20,000
01-5-05-746	SMALL TOOLS & EQUIPMENT	881	2,079	2,989	7,384	3,000	2,414	4,500
01-5-05-755	GAS/OIL	1,568	2,057	3,027	2,434	3,000	2,217	3,000
01-5-05-771	MEDICAL TESTING & SERVICES	47	207	79	154	300	51	300
01-5-05-780	CREDIT CARD FEE	11,192	16,835	17,998	24,136	26,000	25,938	26,000
01-5-05-782	UNIFORMS	532	634	653	699	1,000	963	1,000
01-5-05-786	PARK MAINTENANCE	20,300	30,795	51,517	33,985	30,000	15,324	35,000
01-5-05-793	MEETINGS/WORKSHOPS	37	47	56	66	200	90	200
01-5-05-795	SUPPLIES	15,782	16,278	21,901	27,777	20,000	15,953	20,000
01-5-05-796	VEHICLE MAINTENANCE	4,227	2,451	5,730	4,048	4,500	5,232	4,500
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>133,336</b>	<b>151,416</b>	<b>183,225</b>	<b>188,215</b>	<b>180,350</b>	<b>168,971</b>	<b>201,350</b>
<b>CAPITAL OUTLAY</b>								
01-5-05-906	CAPITAL OUTLAY	146,951	109,324	15,981	1,837	37,000	9,718	5,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>146,951</b>	<b>109,324</b>	<b>15,981</b>	<b>1,837</b>	<b>37,000</b>	<b>9,718</b>	<b>5,000</b>



	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>05-000 TOTAL PARKS</b>	<b>438,850</b>	<b>424,856</b>	<b>372,090</b>	<b>379,226</b>	<b>472,197</b>	<b>391,556</b>	<b>480,108</b>
<b>06-000 POLICE</b>							
<b>MATERIALS &amp; SERVICES</b>							
01-5-06-783 DCSO - POLICING SERVICES - FIXED	611,849	640,635	714,408	753,134	877,369	718,697	746,835
DCSO - POLICING SERVICES - VARIABLE	-	-	-	-	65,000	65,000	65,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>611,849</b>	<b>640,635</b>	<b>714,408</b>	<b>753,134</b>	<b>942,369</b>	<b>783,697</b>	<b>811,835</b>
<b>06-000 TOTAL POLICE</b>	<b>611,849</b>	<b>640,635</b>	<b>714,408</b>	<b>753,134</b>	<b>942,369</b>	<b>783,697</b>	<b>811,835</b>
<b>PLANNING</b>							
<b>07-000 COMMUNITY DEVELOPMENT</b>							
<b>GRANTS &amp; PASS THROUGH</b>							
01-5-07-300 BUILDING INSPECTIONS	-	61	-	-	-	-	-
01-5-07-301 ELECTRICAL INSPECTION	-	-	-	-	-	-	-
01-5-07-302 STATE BUILDING FEES	-	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>-</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES	221,797	198,867	258,611	323,056	397,454	392,781	444,757
PAYROLL TAXES, INSURANCE, AND BENEFITS	105,772	98,582	131,530	180,523	230,927	216,590	261,485
<b>TOTAL PERSONNEL SERVICES</b>	<b>327,569</b>	<b>297,449</b>	<b>390,141</b>	<b>503,579</b>	<b>628,381</b>	<b>609,371</b>	<b>706,242</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-07-704 RECRUITMENT	70	469	746	499	-	100	-
01-5-07-705 ADVERTISING	4,439	2,706	2,726	4,392	5,500	2,652	5,500
01-5-07-710 COMPUTER SOFTWARE MAINT	-	59	-	-	150	-	150
01-5-07-714 OFFICE SUPPLIES	2,966	3,258	2,900	2,288	2,900	2,896	2,900
01-5-07-715 POSTAGE	1,074	1,114	1,226	1,536	1,500	1,230	1,600
01-5-07-716 RECORDING FEES	(261)	-	-	-	1,500	-	1,500
01-5-07-717 OFFICE EQUIPMENT	-	2,327	367	1,654	2,000	-	2,000
01-5-07-721 COPIER/PRINTER	3,260	3,054	3,024	3,132	2,900	2,866	2,900
01-5-07-726 CONTRACTED SERVICES	19,435	121,444	17,876	111,540	160,000	67,194	205,000
01-5-07-727 PERMITS & FEES	-	-	-	-	100	3	100
01-5-07-733 DUES & SUBSCRIPTIONS	623	99	-	840	2,000	636	2,000
01-5-07-735 TELEPHONE	1,098	1,196	1,612	1,116	1,200	1,196	1,200
01-5-07-736 CELLULAR PHONES	128	641	968	1,095	1,500	1,364	1,500
01-5-07-740 EDUCATION	630	800	710	1,117	1,000	749	1,000
01-5-07-746 SMALL TOOLS & EQUIPMENT	-	-	-	-	100	-	100
01-5-07-755 GAS & OIL	-	-	-	-	200	-	200
01-5-07-757 PLANNING COMMISSION	785	-	15	72	750	828	750
01-5-07-777 LEGAL FEES	24,857	12,591	11,330	10,028	35,000	15,007	35,000
01-5-07-780 CREDIT CARD FEE	325	1,667	1,371	238	350	236	350
01-5-07-783 PUBLIC OUTREACH	-	-	1,714	1,342	1,700	-	1,700
01-5-07-789 MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	-	100	-	100
01-5-07-793 MEETINGS/WORKSHOPS	-	-	684	912	750	599	750
01-5-07-796 STATE GRANTS	-	32,133	33,740	26,568	38,127	38,127	39,057
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>59,429</b>	<b>183,558</b>	<b>81,009</b>	<b>168,369</b>	<b>259,326</b>	<b>135,685</b>	<b>305,357</b>
<b>07-000 TOTAL COMMUNITY DEVELOPMENT</b>	<b>386,998</b>	<b>481,068</b>	<b>471,150</b>	<b>671,948</b>	<b>887,707</b>	<b>745,056</b>	<b>1,011,599</b>
<b>08-000 SUPPORT</b>							
<b>GRANTS &amp; PASS THROUGH</b>							
01-5-08-309 CITY MANAGED ACCOUNTS	8,585	-	-	-	-	-	-
01-5-08-311 COMMUNITY SERVICES GRANT	20,930	-	-	-	-	-	-
01-5-08-312 CHAMBER OF COMMERCE	250,000	-	-	-	-	-	-
01-5-08-319 AFFORDABLE HOUSING PROGRAM	-	-	-	-	-	-	-
01-5-08-325 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-	-
01-5-08-340 STATE GRANTS	32,133	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>311,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SUPPORT</b>	<b>311,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>09-000 ECONOMIC DEVELOPMENT</b>							
<b>MATERIALS &amp; SERVICES</b>							
01-5-09-733 DUES & SUBSCRIPTIONS	-	7,500	7,500	7,500	7,500	10,000	10,000
01-5-09-791 ECONOMIC DEVELOPMENT	-	93,000	11,000	49,076	118,369	118,369	121,920
01-5-09-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>-</b>	<b>100,500</b>	<b>18,500</b>	<b>56,576</b>	<b>125,869</b>	<b>128,369</b>	<b>131,920</b>
<b>09-000 TOTAL ECONOMIC DEVELOPMENT</b>	<b>-</b>	<b>100,500</b>	<b>18,500</b>	<b>56,576</b>	<b>125,869</b>	<b>128,369</b>	<b>131,920</b>

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>TOTAL EXPENDITURES</b>	2,453,202	2,601,105	3,131,922	3,629,795	4,305,036	3,673,970	4,489,599
<b>TOTAL REQUIREMENTS</b>	2,476,602	2,624,705	3,156,822	3,652,695	8,844,018	3,976,570	9,491,560
<b>01-GENERAL FUND NET TOTAL</b>	1,775,494	2,383,160	3,181,227	4,720,848	-	5,055,893	-



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

**FTE:** 4.03

**DESCRIPTION:** Revenues of the Street Fund are designated for street maintenance. This includes the design, construction, maintenance, and repair of arterial, collector, local roads, and bike/ped facilities within the City.

#### Fund Resources

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

#### Review of FY 2023/24 Department Work Plan:

Objectives that were accomplished include:

- Completed E/W/N legs of US20/Locust Roundabout project in coordination with ODOT. (Council Goal)
- Designed Phase I East Portal Multi-modal Mobility Hub. (Council Goal)
- Continued to implement high priority safety projects. (Council Goal)
- Developed the funding package for the Barclay Drive Phase I (Alternate Route) improvements. (Council Goal)
- Revised Barclay Drive design and bid package for a phased construction project.
- Facilitated water conservation streetscape irrigation projects.
- Constructed all overlay, chipseal, and sealcoat projects.

#### Objectives for FY 2024/25 Work Plan:

- Complete remaining US20/Locust Roundabout Improvements in coordination with ODOT. (Council Goal)
- Construct Phase I East Portal Multi-modal Mobility Hub Concept Plan. (Council Goal)
- Construct McKinney Butte Safety Improvements. (Council Goal)
- Construct the Barclay Drive Phase I (Alternate Route) improvements. (Council Goal)
- Design and construct the Elm St. Multi-use Path project. (Council Goal)
- Design and construct the Barclay to Sun Ranch Multi-use Path project. (Council Goal)
- Develop Cascade Avenue curb ramp project scope and transition plan to address ODOT ADA deficiencies.
- Bid and construct overlay, chipseal, and sealcoat projects.



# Fund Summaries

## Street Fund

### STREET FUND BUDGET SUMMARY

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Revenues:						
Other Taxes	\$ 203,221	\$ 200,554	\$ 191,538	\$ 195,000	\$ 186,883	\$ 185,000
Franchise Fees	571,747	610,663	664,487	653,050	676,463	684,100
Licenses And Fees	14,191	8,140	4,018	7,500	5,059	7,500
Intergovernmental	232,611	261,062	590,627	264,940	271,605	1,171,069
Interest	9,204	7,359	39,323	42,000	74,302	30,000
Miscellaneous	84,387	55,002	27,324	3,000	46,170	3,000
<b>Total Revenues</b>	<b>1,115,361</b>	<b>1,142,780</b>	<b>1,517,317</b>	<b>1,165,490</b>	<b>1,260,481</b>	<b>2,080,669</b>
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	1,114,756	1,306,915	1,483,761	1,656,145	1,581,859	1,625,397
<b>TOTAL RESOURCES</b>	<b>\$ 2,230,117</b>	<b>\$ 2,449,695</b>	<b>\$ 3,001,078</b>	<b>\$ 2,821,635</b>	<b>\$ 2,842,340</b>	<b>\$ 3,706,066</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Expenditures:						
Personnel Services	\$ 324,480	\$ 359,005	\$ 351,548	\$ 484,922	\$ 396,154	\$ 562,220
Materials & Services	317,898	304,076	541,308	524,900	475,195	469,599
Capital Improvements	270,305	303,811	357,144	740,000	338,594	1,690,000
Debt Service	3,119	-	-	-	-	-
<b>Total Expenditures</b>	<b>915,802</b>	<b>966,892</b>	<b>1,250,000</b>	<b>1,749,822</b>	<b>1,209,943</b>	<b>2,721,819</b>
Operating Contingency	-	-	-	168,304	-	171,970
Reserves	-	-	-	896,509	-	805,277
Transfers Out	7,400	7,700	7,100	7,000	7,000	7,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 923,202</b>	<b>\$ 974,592</b>	<b>\$ 1,257,100</b>	<b>\$ 2,821,635</b>	<b>\$ 1,216,943</b>	<b>\$ 3,706,066</b>

<b>NET TOTAL</b>	<b>\$ 1,306,915</b>	<b>\$ 1,475,103</b>	<b>\$ 1,743,978</b>	<b>\$ -</b>	<b>\$ 1,625,397</b>	<b>\$ -</b>
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	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>03 - STREET FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
03-4-00-301 INTEREST EARNED	\$ 20,268	\$ 9,204	\$ 7,359	\$ 39,323	\$ 42,000	\$ 74,302	\$ 30,000
03-4-00-306 STATE HIGHWAY TAX	194,298	230,372	258,464	263,757	262,317	260,884	288,187
03-4-00-307 BIKE/FOOTPATH TAX	2,017	2,239	2,598	2,632	2,623	2,776	2,882
03-4-00-314 PUBLIC WORKS FEES	5,009	14,191	8,140	4,018	7,500	5,059	7,500
03-4-00-328 WATER LINES FRANCHISE	53,774	61,054	63,096	68,238	66,850	69,671	77,000
03-4-00-330 TELEPHONE FRANCHISE	15,574	19,919	15,489	11,027	17,000	18,190	17,000
03-4-00-331 TELEVISION FRANCHISE	45,337	44,102	55,042	53,639	50,000	43,922	42,000
03-4-00-333 C.E.C. FRANCHISE	277,982	317,590	314,996	354,671	340,000	351,215	350,000
03-4-00-342 SALE OF ASSETS	-	-	-	-	-	-	-
03-4-00-344 GARBAGE FRANCHISE	40,615	47,735	71,078	79,311	77,700	91,240	93,100
03-4-00-347 LOAN PROCEEDS	-	-	-	-	-	-	-
03-4-00-351 SEWER LINES FRANCHISE	75,501	81,347	90,962	97,601	101,500	102,225	105,000
03-4-00-360 MISCELLANEOUS	60	585	8,575	1,815	-	13,448	-
03-4-00-362 REFUNDS/REIMBURSEMENTS	15,315	81,752	40,909	16,978	-	15,525	-
03-4-00-369 LOCAL GAS TAX	181,766	203,221	200,554	191,538	195,000	186,883	185,000
03-4-00-390 STREET PERMITS	4,160	2,050	5,518	8,531	3,000	17,197	3,000
<b>REVENUE SUBTOTAL</b>	<b>931,676</b>	<b>1,115,361</b>	<b>1,142,780</b>	<b>1,193,079</b>	<b>1,165,490</b>	<b>1,252,536</b>	<b>1,200,669</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
03-4-00-640 STATE GRANTS	114,493	-	-	162,119	-	7,945	880,000
03-4-00-660 FEDERAL GRANTS	-	-	8,658	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>	<b>114,493</b>	<b>-</b>	<b>8,658</b>	<b>162,119</b>	<b>-</b>	<b>7,945</b>	<b>880,000</b>
<b>TOTAL REVENUE</b>	<b>1,046,169</b>	<b>1,115,361</b>	<b>1,151,438</b>	<b>1,355,198</b>	<b>1,165,490</b>	<b>1,260,481</b>	<b>2,080,669</b>
<b>BEGINNING FUND BALANCE</b>							
03-4-00-400 BEGINNING FUND BALANCE	842,735	1,114,756	1,306,915	1,483,761	1,656,145	1,581,859	1,625,397
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>842,735</b>	<b>1,114,756</b>	<b>1,306,915</b>	<b>1,483,761</b>	<b>1,656,145</b>	<b>1,581,859</b>	<b>1,625,397</b>
<b>TRANSFERS</b>							
03-4-00-509 TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-
03-4-00-510 TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>1,888,904</b>	<b>2,230,117</b>	<b>2,458,353</b>	<b>2,838,959</b>	<b>2,821,635</b>	<b>2,842,340</b>	<b>3,706,066</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
03-5-00-400 OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 168,304	\$ -	\$ 171,970
03-5-00-410 RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	644,760	-	515,673
<b>TOTAL OPERATING CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>813,064</b>	<b>-</b>	<b>687,643</b>
<b>RESERVES</b>							
03-5-00-440 DEVELOPMENT AGREEMENTS	-	-	-	-	-	-	-
03-5-00-445 CAPITAL REPLACEMENT RESERVE	-	-	-	-	251,749	-	289,604
<b>TOTAL RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>251,749</b>	<b>-</b>	<b>289,604</b>
<b>TRANSFERS</b>							
03-5-00-600 TRANSFER TO RESERVE FUND	-	-	-	-	-	-	-
03-5-00-602 TRANSFER TO CITY HALL FUND	7,280	7,400	7,700	7,100	7,000	7,000	7,000
<b>TOTAL TRANSFERS</b>	<b>7,280</b>	<b>7,400</b>	<b>7,700</b>	<b>7,100</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES	177,429	198,748	230,255	224,471	301,649	255,451	350,576
PAYROLL TAXES, INSURANCE, AND BENEFITS	110,579	125,732	128,750	127,077	183,273	140,703	211,645
<b>TOTAL PERSONNEL SERVICES</b>	<b>288,008</b>	<b>324,480</b>	<b>359,005</b>	<b>351,548</b>	<b>484,922</b>	<b>396,154</b>	<b>562,220</b>
<b>MATERIALS &amp; SERVICES</b>							
03-5-00-704 RECRUITMENT	-	-	175	-	-	651	600
03-5-00-705 ADVERTISING	-	413	128	174	-	27	-
03-5-00-706 AUDIT FEES	1,855	464	7,099	8,456	11,600	10,120	11,000
03-5-00-710 COMPUTER SOFTWARE MAINT.	865	1,430	1,736	2,762	11,500	8,455	11,500
03-5-00-713 DEVELOPMENT REVIEW	4,980	2,066	2,935	3,811	5,000	986	2,000
03-5-00-714 OFFICE SUPPLIES	827	573	568	553	900	774	900
03-5-00-715 POSTAGE	59	70	52	103	150	38	150
03-5-00-717 OFFICE EQUIPMENT	600	331	69	1,498	200	-	200
03-5-00-721 COPIER/PRINTER	151	19	47	56	775	6	775
03-5-00-726 CONTRACTED SERVICES	38,609	47,231	26,107	195,825	49,500	48,092	60,000
03-5-00-727 PERMITS & FEES	65	3,196	300	439	3,000	300	500
03-5-00-733 DUES & SUBSCRIPTIONS	-	-	-	-	100	-	100
03-5-00-735 TELEPHONE	1,109	1,211	1,075	1,128	1,500	1,462	1,500
03-5-00-736 CELLULAR PHONES	1,145	1,415	1,774	1,795	1,700	1,779	1,700
03-5-00-740 EDUCATION	188	170	20	957	250	793	250
03-5-00-743 ELECTRICITY	6,842	7,127	7,441	8,221	7,500	8,988	9,000

		FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
								BUDGET
03-5-00-746	SMALL TOOLS & EQUIPMENT	3,563	3,880	4,197	4,640	4,500	4,108	4,500
03-5-00-749	ROAD MAINTENANCE	137,050	97,773	97,183	144,067	165,000	165,907	130,000
03-5-00-755	GAS/OIL	6,011	6,940	9,260	9,863	12,000	9,569	12,000
03-5-00-761	STREET TREES	2,450	-	450	1,481	2,000	750	2,000
03-5-00-762	STREET SIGNS	4,375	13,546	37,078	22,665	20,000	5,129	10,000
03-5-00-765	IMPROVEMENTS & REPAIRS	4,943	11,322	3,822	2,902	70,000	70,170	60,000
03-5-00-766	INS: COMP/LIA/UMB	12,620	15,193	16,059	20,853	25,000	25,725	28,000
03-5-00-768	INTERNAL GENERAL FUND SVCS	9,854	10,071	10,222	10,958	11,725	11,725	12,124
03-5-00-771	MEDICAL TESTING & SERVICES	47	207	102	237	500	71	500
03-5-00-773	SNOW REMOVAL/STREET CLEANING	8,082	19,720	20,671	27,202	50,000	50,318	50,000
03-5-00-777	LEGAL FEES	9,541	18,311	6,012	8,169	6,000	3,357	6,000
03-5-00-778	STREET LIGHTS	354	504	10,114	13,031	12,000	10,600	12,000
03-5-00-782	UNIFORMS	850	915	773	859	1,500	972	1,500
03-5-00-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	-	500	-	500
03-5-00-790	MISCELLANEOUS	-	-	-	-	-	-	-
03-5-00-793	MEETINGS/WORKSHOPS	53	64	76	129	500	231	300
03-5-00-795	SUPPLIES	19,583	37,369	25,093	22,927	30,000	23,158	25,000
03-5-00-796	VEHICLE MAINTENANCE	14,320	16,367	13,438	25,547	20,000	10,936	15,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>290,991</b>	<b>317,898</b>	<b>304,076</b>	<b>541,308</b>	<b>524,900</b>	<b>475,195</b>	<b>469,599</b>
<b>DEBT SERVICE</b>								
03-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	984	3,062	-	-	-	-	-
03-5-00-821	IFA LOAN PAYMENT - INTEREST	75	57	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>1,059</b>	<b>3,119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>								
03-5-00-906	CAPITAL OUTLAY	76,562	4,046	303,506	24,414	45,000	38,265	1,490,000
03-5-00-916	INFRASTRUCTURE	110,248	266,259	305	332,730	695,000	300,330	200,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>186,810</b>	<b>270,305</b>	<b>303,811</b>	<b>357,144</b>	<b>740,000</b>	<b>338,594</b>	<b>1,690,000</b>
<b>TOTAL EXPENDITURES</b>		<b>766,868</b>	<b>915,802</b>	<b>966,892</b>	<b>1,250,000</b>	<b>1,749,822</b>	<b>1,209,943</b>	<b>2,721,819</b>
<b>TOTAL REQUIRMENTS</b>		<b>774,148</b>	<b>923,202</b>	<b>974,592</b>	<b>1,257,100</b>	<b>2,821,635</b>	<b>1,216,943</b>	<b>3,706,066</b>
<b>03-STREET FUND NET TOTAL</b>		<b>1,114,756</b>	<b>1,306,915</b>	<b>1,483,761</b>	<b>1,581,859</b>	<b>-</b>	<b>1,625,397</b>	<b>-</b>



## Fund Summaries

### Street SDC Fund

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

**FTE:** 0

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

**Review of FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- Constructed the E/W/N legs of US20/Locust Roundabout project in coordination with ODOT. (Council Goal)
- Developed the funding package for the Barclay Drive Phase I (Alternate Route) improvements. (Council Goal)
- Revised the Barclay Drive design and bid package for a phased construction project. (Council Goal)
- Designed Phase I of the East Portal Multi-modal Mobility Hub. (Council Goal)

**Objectives for FY 2024/25 Department Work Plan:**

- Complete the remaining US20/Locust Roundabout improvements in coordination with ODOT. (Council Goal)
- Construct the Barclay Drive Phase I Improvements. (Council Goal)
- Construct Phase I of the East Portal Multi-modal Mobility Hub. (Council Goal)

**STREET SDC FUND BUDGET SUMMARY:**

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
RESOURCES	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Revenues:						
Interest	\$ 9,307	\$ 8,689	\$ 54,242	\$ 55,000	\$ 109,598	\$ 35,000
System development charges	581,198	428,242	472,108	350,000	215,632	150,000
<b>Total Revenues</b>	<b>590,505</b>	<b>436,931</b>	<b>526,350</b>	<b>405,000</b>	<b>325,230</b>	<b>185,000</b>
Beginning Fund Balance	1,096,010	1,602,036	1,992,157	2,206,722	2,317,703	2,206,722
<b>TOTAL RESOURCES</b>	<b>\$ 1,686,515</b>	<b>\$ 2,038,967</b>	<b>\$ 2,518,507</b>	<b>\$ 2,611,722</b>	<b>\$ 2,642,933</b>	<b>\$ 2,391,722</b>

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
REQUIREMENTS	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Expenditures:						
Materials & Services	\$ 49,964	\$ 46,810	\$ 200,804	\$ 110,000	\$ 98,643	\$ -
Capital Improvements	34,515	-	-	30,000	30,000	1,573,649
<b>Total Expenditures</b>	<b>84,479</b>	<b>46,810</b>	<b>200,804</b>	<b>140,000</b>	<b>128,643</b>	<b>1,573,649</b>
Reserve for Future Expenditures	-	-	-	2,471,722	-	818,073
<b>TOTAL REQUIREMENTS</b>	<b>\$ 84,479</b>	<b>\$ 46,810</b>	<b>\$ 200,804</b>	<b>\$ 2,611,722</b>	<b>\$ 128,643</b>	<b>\$ 2,391,722</b>
<b>NET TOTAL</b>	<b>\$ 1,602,036</b>	<b>\$ 1,992,157</b>	<b>\$ 2,317,703</b>	<b>\$ -</b>	<b>\$ 2,514,290</b>	<b>\$ -</b>

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>07 - STREET SDC</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
07-4-00-301 INTEREST EARNED	\$ 16,659	\$ 9,307	\$ 8,689	\$ 54,242	\$ 55,000	\$ 109,598	\$ 35,000
07-4-00-394 TRANSPORTATION SDC	398,825	581,198	428,242	472,108	350,000	215,632	150,000
<b>TOTAL REVENUE</b>	<b>415,484</b>	<b>590,505</b>	<b>436,931</b>	<b>526,350</b>	<b>405,000</b>	<b>325,230</b>	<b>185,000</b>
<b>GRANTS &amp; PASS THROUGH</b>							
07-4-00-665 OTHER GRANTS	-	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>415,484</b>	<b>590,505</b>	<b>436,931</b>	<b>526,350</b>	<b>405,000</b>	<b>325,230</b>	<b>185,000</b>
<b>BEGINNING FUND BALANCE</b>							
07-4-00-400 BEGINNING FUND BALANCE	680,526	1,096,010	1,602,036	1,992,157	2,206,722	2,317,703	2,206,722
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>680,526</b>	<b>1,096,010</b>	<b>1,602,036</b>	<b>1,992,157</b>	<b>2,206,722</b>	<b>2,317,703</b>	<b>2,206,722</b>
<b>TOTAL RESOURCES</b>	<b>1,096,010</b>	<b>1,686,515</b>	<b>2,038,967</b>	<b>2,518,507</b>	<b>2,611,722</b>	<b>2,642,933</b>	<b>2,391,722</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
07-5-00-410 RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	2,471,722	-	818,073
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,471,722</b>	<b>-</b>	<b>818,073</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
07-5-00-726 CONTRACTED SERVICES	-	49,964	46,810	200,804	110,000	98,643	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>-</b>	<b>49,964</b>	<b>46,810</b>	<b>200,804</b>	<b>110,000</b>	<b>98,643</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
07-5-00-906 CAPITAL OUTLAY	-	34,515	-	-	30,000	30,000	1,573,649
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>34,515</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>1,573,649</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>84,479</b>	<b>46,810</b>	<b>200,804</b>	<b>140,000</b>	<b>128,643</b>	<b>1,573,649</b>
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>84,479</b>	<b>46,810</b>	<b>200,804</b>	<b>2,611,722</b>	<b>128,643</b>	<b>2,391,722</b>
<b>07-STREET SDC FUND NET TOTAL</b>	<b>1,096,010</b>	<b>1,602,036</b>	<b>1,992,157</b>	<b>2,317,703</b>	<b>-</b>	<b>2,514,290</b>	<b>-</b>





## Capital Expenditures Streets

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>STREET OPERATING/SDC</b>						
East Portal Construction	\$880,000 with No-match Grant	03-5-00-906	New	FY 2024/25	Construct Mobility Hub	Create a multi-modal hub for transportation services
Elm Street Multiuse path	\$325,000	03-5-00-906	New	FY 2024/25	Construct Multiuse Path along Elm Street connecting the City to Forest Services trail networks	Enhance connectivity of bike/pedestrian access
McKinney Butte Improvements	\$200,000	03-5-00-906	New	FY 2024/25	Enhance safety to McKinney Butte corridor	Create a safe driver/pedestrian/bike transportation environment, given the advent of newly established neighborhoods and elementary school
Barclay Drive to Sun Ranch path along North Locust Street	\$80,000	03-5-00-906	New	FY 2024/25	Construct path to connect adjacent paths from Barclay Drive to Sun Ranch Drive	Establish link between bike and pedestrian paths
Barclay Drive Improvements	\$1,100,000	07-5-00-906	New	2024/25	Conduct road improvements east of Sun Ranch Drive	Continues right of way improvements to alternate route
US20/Locust Roundabout Construction	\$473,649	07-5-00-906	New	2024/25	Finalize City contribution of roundabout pursuant to ODOT/City of Sisters agreement	Improve safety and efficiency of US20/Locust intersection



## Capital Improvement Plan 5-Year Forecast Street Projects

PROJECT	Project Cost	% City	City Cost	24-25	25-26	26-27	27-28	28-29+	Funding Source	
									Operating	SDC
Overlay	varies	100%	varies	200,000	300,000	300,000	350,000	350,000	100%	
US 20/Locust Rdbt Construction	7,062,000	20%	1,425,000	474,000						100%
Barclay Alt Route Imp	3,680,000	100%	3,680,000	1,100,000				2,580,000		100%
Elm St. Multi-use Path	325,000	100%	325,000	325,000					100%	
Barclay to Sun Ranch Multi-use Path	80,000	100%	80,000	80,000					100%	
McKinney Butte Safety Imp.	200,000	100%	200,000	200,000					100%	
E. Portal Mobility Hub Phase I	980,000	100%	980,000	880,000					100%	
US 20/126 Rdbt	7,200,000	10%	720,000					720,000		100%
<b>TOTAL</b>	<b>19,527,000</b>		<b>7,410,000</b>	<b>3,259,000</b>	<b>300,000</b>	<b>300,000</b>	<b>350,000</b>			
<b>Total Street Fund</b>				<b>1,685,000</b>	<b>300,000</b>	<b>300,000</b>	<b>350,000</b>			
<b>Total Street SDC Fund</b>				<b>1,574,000</b>	-	-	-			
<b>TOTAL</b>				<b>3,259,000</b>	<b>300,000</b>	<b>300,000</b>	<b>350,000</b>			

**Notes:**

Roundabout Construction also funded by Urban Renewal Project Fund



## Fund Summaries

### Park SDC Fund

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

**FTE:** 0

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

**Review of FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- Updated Park SDC's. (Council Goal)
- Completed the design of the East Portal Mobility Hub Phase I Bike/Ped Improvements. (Council Goal)
- Applied for an Oregon Parks and Recreation Department Grant to Master Plan the future NW Park.

**Objectives for FY 2024/25 Department Work Plan:**

- Implement new Park SDC's.
- Construct the East Portal Mobility Hub Phase I Bike/Ped Improvements. (Council Goal)
- Start the Design of the Lazy Z Phase I Improvements that include open space and trail improvements. (Council Goal)
- Complete the Master Planning of the future NW Park.
- Expand partnership with Sisters Parks & Recreation District on long term priorities for the community including the consideration of a contribution towards high priority parkland and recreational amenities at the new SPRD community park.

### PARK SDC FUND BUDGET SUMMARY

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Revenues:						
Interest	\$ 4,965	\$ 4,519	\$ 27,803	\$ 30,000	\$ 52,073	\$ 35,000
System development charges	195,652	232,635	68,001	150,000	239,993	450,000
Intergovernmental	-	-	-	-	-	-
<b>Total Revenues</b>	<b>200,617</b>	<b>237,154</b>	<b>95,804</b>	<b>180,000</b>	<b>292,066</b>	<b>485,000</b>
Beginning Fund Balance	616,245	816,687	1,036,179	1,084,276	1,080,428	1,134,276
<b>TOTAL RESOURCES</b>	<b>\$ 816,862</b>	<b>\$ 1,053,841</b>	<b>\$ 1,131,983</b>	<b>\$ 1,264,276</b>	<b>\$ 1,372,494</b>	<b>\$ 1,619,276</b>
REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Expenditures:						
Materials & Services	\$ -	\$ -	\$ 51,555	\$ 15,000	\$ 10,600	\$ 175,000
Capital Improvements	175	-	-	-	-	150,000
<b>Total Expenditures</b>	<b>175</b>	<b>-</b>	<b>51,555</b>	<b>15,000</b>	<b>10,600</b>	<b>325,000</b>
Reserve for Future Expenditures	-	-	-	1,249,276	-	1,294,276
<b>TOTAL REQUIREMENTS</b>	<b>\$ 175</b>	<b>\$ -</b>	<b>\$ 51,555</b>	<b>\$ 1,264,276</b>	<b>\$ 10,600</b>	<b>\$ 1,619,276</b>
<b>NET TOTAL</b>	<b>\$ 816,687</b>	<b>\$ 1,053,841</b>	<b>\$ 1,080,428</b>	<b>\$ -</b>	<b>\$ 1,361,894</b>	<b>\$ -</b>

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>12 - PARK SDC</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
12-4-00-301 INTEREST EARNED	\$ 11,525	\$ 4,965	\$ 4,519	\$ 27,803	\$ 30,000	\$ 52,073	\$ 35,000
12-4-00-321 PARK SDC	192,073	195,652	232,635	68,001	150,000	239,993	450,000
<b>TOTAL REVENUES</b>	<b>203,598</b>	<b>200,617</b>	<b>237,154</b>	<b>95,804</b>	<b>180,000</b>	<b>292,066</b>	<b>485,000</b>
<b>GRANTS &amp; PASS THROUGH</b>							
12-4-00-665 OTHER GRANTS	36,813	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>36,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>240,411</b>	<b>200,617</b>	<b>237,154</b>	<b>95,804</b>	<b>180,000</b>	<b>292,066</b>	<b>485,000</b>
<b>BEGINNING FUND BALANCE</b>							
12-4-00-400 BEGINNING FUND BALANCE	485,857	616,245	816,687	1,036,179	1,084,276	1,080,428	1,134,276
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>485,857</b>	<b>616,245</b>	<b>816,687</b>	<b>1,036,179</b>	<b>1,084,276</b>	<b>1,080,428</b>	<b>1,134,276</b>
<b>TOTAL RESOURCES</b>	<b>726,268</b>	<b>816,862</b>	<b>1,053,841</b>	<b>1,131,983</b>	<b>1,264,276</b>	<b>1,372,494</b>	<b>1,619,276</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
12-5-00-410 RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	1,249,276	-	1,294,276
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,249,276</b>	<b>-</b>	<b>1,294,276</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
12-5-00-726 CONTRACTED SERVICES	-	-	17,662	51,555	15,000	10,600	175,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>-</b>	<b>-</b>	<b>17,662</b>	<b>51,555</b>	<b>15,000</b>	<b>10,600</b>	<b>175,000</b>
<b>CAPITAL OUTLAY</b>							
12-5-00-906 CAPITAL OUTLAY	110,023	175	-	-	-	-	150,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>110,023</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>TOTAL EXPENDITURES</b>	<b>110,023</b>	<b>175</b>	<b>17,662</b>	<b>51,555</b>	<b>15,000</b>	<b>10,600</b>	<b>325,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>110,023</b>	<b>175</b>	<b>17,662</b>	<b>51,555</b>	<b>1,264,276</b>	<b>10,600</b>	<b>1,619,276</b>
<b>12-PARK SDC FUND NET TOTAL</b>	<b>616,245</b>	<b>816,687</b>	<b>1,036,179</b>	<b>1,080,428</b>	<b>-</b>	<b>1,361,894</b>	<b>-</b>



## Fund Summaries

### Parking District Fund

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

**FTE:** 0

**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 including 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.

Staff anticipates using these funds to support important downtown infrastructure projects such as the Adams Avenue Streetscape Improvement project. Furthermore, staff recommends conducting a parking study and updating the Parking Master Plan in the coming years.

**Objectives for FY 2024/25 Department Work Plan:**

- None for this proposed budget year.

**PARKING DISTRICT FUND BUDGET SUMMARY:**

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Revenues:						
Licenses And Fees	\$ 14,313	\$ 10,767	\$ 14,717	\$ 14,500	\$ 15,305	\$ 14,500
Reimbursements	8,233	-	-	-	-	-
Interest	1,800	1,354	7,933	8,000	12,759	9,000
<b>Total Revenues</b>	<b>24,346</b>	<b>12,121</b>	<b>22,650</b>	<b>22,500</b>	<b>28,064</b>	<b>23,500</b>
Beginning Fund Balance	233,695	258,041	270,162	292,097	292,812	320,876
<b>TOTAL RESOURCES</b>	<b>\$ 258,041</b>	<b>\$ 270,162</b>	<b>\$ 292,812</b>	<b>\$ 314,597</b>	<b>\$ 320,876</b>	<b>\$ 344,376</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Expenditures:						
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Expenditures	-	-	-	314,597	-	344,376
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 314,597</b>	<b>\$ -</b>	<b>\$ 344,376</b>

<b>NET TOTAL</b>	<b>\$ 258,041</b>	<b>\$ 270,162</b>	<b>\$ 292,812</b>	<b>\$ -</b>	<b>\$ 320,876</b>	<b>\$ -</b>
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	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>13- PARKING DISTRICT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
13-4-00-301 INTEREST EARNED	\$ 4,649	\$ 1,800	\$ 1,354	\$ 7,933	\$ 8,000	\$ 12,759	\$ 9,000
13-4-00-362 REFUNDS/REIMBURSEMENTS	-	8,233	-	-	-	-	-
13-4-00-375 PARKING DISTRICT	14,556	14,313	10,767	14,717	14,500	15,305	14,500
13-4-00-376 REIMBURSEMENT FEE	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>19,205</b>	<b>24,346</b>	<b>12,121</b>	<b>22,650</b>	<b>22,500</b>	<b>28,064</b>	<b>23,500</b>
<b>BEGINNING FUND BALANCE</b>							
13-4-00-400 BEGINNING FUND BALANCE	214,490	233,695	258,041	270,162	292,097	292,812	320,876
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>214,490</b>	<b>233,695</b>	<b>258,041</b>	<b>270,162</b>	<b>292,097</b>	<b>292,812</b>	<b>320,876</b>
<b>TOTAL RESOURCES</b>	<b>233,695</b>	<b>258,041</b>	<b>270,162</b>	<b>292,812</b>	<b>314,597</b>	<b>320,876</b>	<b>344,376</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
13-5-00-410 RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	314,597	-	344,376
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>314,597</b>	<b>-</b>	<b>344,376</b>
<b>EXPENDITURES</b>							
<b>CAPITAL OUTLAY</b>							
13-5-00-906 CAPITAL OUTLAY	-	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>314,597</b>	<b>-</b>	<b>344,376</b>
<b>13-PARKING DISTRICT FUND NET TOTAL</b>	<b>233,695</b>	<b>258,041</b>	<b>270,162</b>	<b>292,812</b>	<b>-</b>	<b>320,876</b>	<b>-</b>



## Fund Summaries

### City Hall Debt Service Fund

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

**FTE:** 0

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

**Budget Highlights**

- Main source of revenue is transfers from other funds to pay the annual debt service payment of \$52,640.

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

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
RESOURCES	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Revenue:						
Interest/Loan Proceeds	\$ 62	\$ 41	\$ 302	\$ 100	\$ 415	\$ 100
<b>Total Revenues</b>	<b>62</b>	<b>41</b>	<b>302</b>	<b>100</b>	<b>415</b>	<b>100</b>
Beginning Fund Balance	5,810	5,862	5,893	6,235	6,195	6,590
Transfers In/Loan Proceeds	52,500	55,300	50,900	50,300	50,300	50,300
<b>TOTAL RESOURCES</b>	<b>\$ 58,372</b>	<b>\$ 61,203</b>	<b>\$ 57,095</b>	<b>\$ 56,635</b>	<b>\$ 56,910</b>	<b>\$ 56,990</b>

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
REQUIREMENTS	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Expenditure:						
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	52,510	55,310	50,900	50,320	50,320	52,640
<b>Total Expenditure</b>	<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,320</b>	<b>50,320</b>	<b>52,640</b>
Reserve for Future Expenditures	-	-	-	6,315	-	4,350
<b>TOTAL REQUIREMENTS</b>	<b>\$ 52,510</b>	<b>\$ 55,310</b>	<b>\$ 50,900</b>	<b>\$ 56,635</b>	<b>\$ 50,320</b>	<b>\$ 56,990</b>

<b>NET TOTAL</b>	<b>\$ 5,862</b>	<b>\$ 5,893</b>	<b>\$ 6,195</b>	<b>\$ -</b>	<b>\$ 6,590</b>	<b>\$ -</b>
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	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>18 - CITY HALL DEBT SERVICE</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
18-4-00-301 INTEREST EARNED	\$ 212	\$ 62	\$ 41	\$ 302	\$ 100	\$ 415	\$ 100
18-4-00-346 PREMIUM/DISCOUNT	-	-	-	-	-	-	-
18-4-00-347 LOAN PROCEEDS	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>212</b>	<b>62</b>	<b>41</b>	<b>302</b>	<b>100</b>	<b>415</b>	<b>100</b>
<b>BEGINNING FUND BALANCE</b>							
18-4-00-400 BEGINNING FUND BALANCE	8,263	5,810	5,862	5,893	6,235	6,195	6,590
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>8,263</b>	<b>5,810</b>	<b>5,862</b>	<b>5,893</b>	<b>6,235</b>	<b>6,195</b>	<b>6,590</b>
<b>TRANSFERS</b>							
18-4-00-509 TRANSFERS FROM OTHER FUNDS	28,600	28,900	30,400	28,000	27,700	27,700	27,700
18-4-00-510 TRANSFER FROM GENERAL FUND	23,400	23,600	24,900	22,900	22,600	22,600	22,600
<b>TOTAL TRANSFERS</b>	<b>52,000</b>	<b>52,500</b>	<b>55,300</b>	<b>50,900</b>	<b>50,300</b>	<b>50,300</b>	<b>50,300</b>
<b>TOTAL RESOURCES</b>	<b>60,475</b>	<b>58,372</b>	<b>61,203</b>	<b>57,095</b>	<b>56,635</b>	<b>56,910</b>	<b>56,990</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
18-5-00-410 RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 6,315	\$ -	\$ 4,350
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,315</b>	<b>-</b>	<b>4,350</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
18-5-00-726 CONTRACTED SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>							
18-5-00-800 BANK LOAN INTEREST	15,665	14,510	13,310	11,900	10,320	10,320	8,640
18-5-00-820 BANK LOAN PRINCIPAL	39,000	38,000	42,000	39,000	40,000	40,000	44,000
<b>TOTAL DEBT SERVICE</b>	<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,320</b>	<b>50,320</b>	<b>52,640</b>
<b>TOTAL EXPENDITURES</b>	<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,320</b>	<b>50,320</b>	<b>52,640</b>
<b>TOTAL REQUIREMENTS</b>	<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>56,635</b>	<b>50,320</b>	<b>56,990</b>
<b>18-CITY HALL DEBT SERVICE FUND NET TOTAL</b>	<b>5,810</b>	<b>5,862</b>	<b>5,893</b>	<b>6,195</b>	<b>-</b>	<b>6,590</b>	<b>-</b>





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

**FTE:** 3.54

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

#### **Fund Resources**

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

#### **Review of FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- Completed Well 1 design. (Council Goal)
- Completed Water Rate Study.
- Developed funding strategy for high priority Capital Improvement Projects.
- Completed Water SDC Update. (Council Goal)
- Implemented Phase II of the Water Conservation Plan to include new conservation-based water rate methodology (Council Goal)
- Designed Well 3 generator and electrical improvements. (Council Goal)
- Continued to Implement the Wildfire Mitigation Plan using building hardening design strategies for Well 1. (Council Goal)

#### **Objectives for FY 2024/25 Department Work Plan:**

- Complete Well 1 construction. (Council Goal)
- Implement new water rates and utility policy updates.
- Develop debt issuance package for high priority capital projects. (Council Goal)
- Construct Well 3 generator and electrical improvements. (Council Goal)
- Continue to Implement the Wildfire Mitigation Plan through the Well 1 construction and design of future Capital Facilities. (Council Goal)



# Fund Summaries

## Water Fund

### WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Revenues:						
Water Receipts	\$ 872,199	\$ 902,484	\$ 974,826	\$ 955,000	\$ 1,032,867	\$ 1,100,000
Charges For Services	149,998	184,278	120,064	86,900	61,046	58,400
Licenses And Fees	18,939	14,351	5,290	8,000	10,909	5,000
Intergovernmental	-	-	-	-	-	-
Reimbursements	1,968	311	4,896	-	-	-
Interest	11,781	10,021	66,542	72,000	122,883	80,000
Miscellaneous	150	93	2,665	280,000	280,143	-
<b>Total Revenues</b>	<b>1,055,035</b>	<b>1,111,538</b>	<b>1,174,283</b>	<b>1,401,900</b>	<b>1,507,848</b>	<b>1,243,400</b>
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	1,496,608	1,824,313	2,205,787	2,555,050	2,617,269	3,020,416
<b>TOTAL RESOURCES</b>	<b>\$ 2,551,643</b>	<b>\$ 2,935,851</b>	<b>\$ 3,380,070</b>	<b>\$ 3,956,950</b>	<b>\$ 4,125,117</b>	<b>\$ 4,263,816</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Expenditures:						
Personnel Services	\$ 324,473	\$ 347,829	\$ 329,819	\$ 412,974	\$ 370,164	\$ 504,065
Materials & Services	326,378	369,154	375,276	404,875	378,942	425,174
Capital Improvements	65,645	12,339	49,006	360,000	346,996	987,000
Debt Service	1,934	-	-	-	-	-
<b>Total Expenditures</b>	<b>718,430</b>	<b>729,322</b>	<b>754,101</b>	<b>1,177,849</b>	<b>1,096,102</b>	<b>1,916,239</b>
Operating Contingency	-	-	-	136,308	-	154,873
Reserves	-	-	-	2,634,193	-	2,184,104
Transfers Out	8,900	9,400	8,700	8,600	8,600	8,600
<b>TOTAL REQUIREMENTS</b>	<b>\$ 727,330</b>	<b>\$ 738,722</b>	<b>\$ 762,801</b>	<b>\$ 3,956,950</b>	<b>\$ 1,104,702</b>	<b>\$ 4,263,816</b>
<b>NET TOTAL</b>	<b>\$ 1,824,313</b>	<b>\$ 2,197,129</b>	<b>\$ 2,617,269</b>	<b>\$ -</b>	<b>\$ 3,020,416</b>	<b>\$ -</b>

		FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
								BUDGET
<b>02 - WATER FUND</b>								
<b>RESOURCES</b>								
<b>REVENUE</b>								
02-4-00-301	INTEREST EARNED	\$ 28,722	\$ 11,781	\$ 10,021	\$ 66,542	\$ 72,000	\$ 122,883	\$ 80,000
02-4-00-314	PUBLIC WORKS FEES	10,558	18,939	14,351	5,290	8,000	10,909	5,000
02-4-00-324	WATER PROCESSING/TRANS FEE	6,675	9,495	9,000	6,980	4,500	6,130	6,000
02-4-00-325	WATER PENALTIES	6,792	4,893	9,994	9,500	8,000	12,439	10,000
02-4-00-341	BACKFLOW TESTING FEES	12,463	8,294	12,711	14,856	15,000	15,661	15,000
02-4-00-342	SALE OF ASSETS	-	-	-	2,590	-	-	-
02-4-00-359	WATER MITIGATION FEES	27,370	37,520	78,825	24,208	12,000	-	-
02-4-00-360	MISCELLANEOUS	230	150	93	75	280,000	280,143	-
02-4-00-362	REFUNDS/REIMBURSEMENTS	720	1,968	311	4,896	-	-	-
02-4-00-371	WATER RECEIPTS	768,194	872,199	902,484	974,826	955,000	1,032,867	1,100,000
02-4-00-372	SERVICE RECONNECT FEE	375	610	1,050	2,040	400	2,180	400
02-4-00-373	METER INSTALL	47,959	73,524	43,389	39,589	30,000	16,225	15,000
02-4-00-377	BULK WATER	7,271	13,162	20,439	21,891	15,000	7,412	10,000
02-4-00-388	WATER TAP FEE	5,000	2,500	8,870	1,000	2,000	1,000	2,000
<b>REVENUE SUBTOTAL</b>		<b>922,329</b>	<b>1,055,035</b>	<b>1,111,538</b>	<b>1,174,283</b>	<b>1,401,900</b>	<b>1,507,848</b>	<b>1,243,400</b>
<b>GRANTS &amp; PASS THROUGH</b>								
02-4-00-650	STATE GRANTS	-	-	-	-	-	-	-
02-4-00-660	FEDERAL GRANTS	-	-	8,658	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>		<b>-</b>	<b>-</b>	<b>8,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>922,329</b>	<b>1,055,035</b>	<b>1,120,196</b>	<b>1,174,283</b>	<b>1,401,900</b>	<b>1,507,848</b>	<b>1,243,400</b>
<b>BEGINNING FUND BALANCE</b>								
02-4-00-400	BEGINNING FUND BALANCE	1,330,048	1,496,608	1,824,313	2,205,787	2,555,050	2,617,269	3,020,416
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,330,048</b>	<b>1,496,608</b>	<b>1,824,313</b>	<b>2,205,787</b>	<b>2,555,050</b>	<b>2,617,269</b>	<b>3,020,416</b>
<b>TRANSFERS</b>								
02-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>2,252,377</b>	<b>2,551,643</b>	<b>2,944,509</b>	<b>3,380,070</b>	<b>3,956,950</b>	<b>4,125,117</b>	<b>4,263,816</b>
<b>REQUIREMENTS</b>								
<b>OPERATING CONTINGENCIES</b>								
02-5-00-400	OPERATING CONTINGENCY	- \$	- \$	- \$	- \$	136,308 \$	- \$	154,873
02-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	1,248,889	-	1,001,779
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,385,197</b>	<b>-</b>	<b>1,156,652</b>
<b>RESERVES</b>								
02-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	-	-	837,140	-	893,997
02-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	-	-	548,164	-	288,328
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,385,304</b>	<b>-</b>	<b>1,182,325</b>
<b>TRANSFERS</b>								
02-5-00-602	TRANSFER TO CITY HALL FUND	8,840	8,900	9,400	8,700	8,600	8,600	8,600
<b>TOTAL TRANSFERS</b>		<b>8,840</b>	<b>8,900</b>	<b>9,400</b>	<b>8,700</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>
<b>EXPENDITURES</b>								
<b>PERSONNEL SERVICES</b>								
SALARIES AND WAGES		186,150	202,248	223,079	211,023	259,087	238,053	318,087
PAYROLL TAXES, INSURANCE, AND BENEFITS		116,190	122,225	124,750	118,796	153,887	132,110	185,978
<b>TOTAL PERSONNEL SERVICES</b>		<b>302,340</b>	<b>324,473</b>	<b>347,829</b>	<b>329,819</b>	<b>412,974</b>	<b>370,164</b>	<b>504,065</b>
<b>MATERIALS &amp; SERVICES</b>								
02-5-00-704	RECRUITMENT	-	-	-	365	400	981	400
02-5-00-705	ADVERTISING	-	-	-	-	-	51	-
02-5-00-706	AUDIT FEES	927	232	5,045	5,333	5,800	5,760	6,000
02-5-00-710	COMPUTER SOFTWARE MAINT.	5,783	6,452	3,855	5,963	12,500	18,906	17,600
02-5-00-712	CHEMICALS	2,928	6,646	3,108	-	2,200	4,466	2,500
02-5-00-713	DEVELOPMENT REVIEW	9,960	4,152	5,869	7,622	5,000	1,972	2,000
02-5-00-714	OFFICE SUPPLIES	1,490	1,031	2,798	987	1,300	1,251	1,500
02-5-00-715	POSTAGE	5,805	6,038	6,360	7,380	18,400	7,069	6,500
02-5-00-717	OFFICE EQUIPMENT	600	2,259	422	1,687	500	-	500
02-5-00-721	COPIER/PRINTER	809	652	636	717	750	543	750
02-5-00-722	CHLORINATOR REPAIRS	-	255	-	-	2,000	-	1,000
02-5-00-726	CONTRACTED SERVICES	27,686	24,638	49,863	34,399	42,500	57,781	45,000
02-5-00-727	PERMITS & FEES	380	3,153	4,622	2,059	2,500	9,115	20,250
02-5-00-733	DUES & SUBSCRIPTIONS	906	4,091	3,803	6,524	3,500	725	2,000
02-5-00-735	TELEPHONE	1,188	1,287	1,151	1,208	1,500	788	1,500
02-5-00-736	CELLULAR PHONES	1,019	1,202	1,404	1,304	1,500	1,275	1,500
02-5-00-740	EDUCATION	951	2,666	2,722	2,531	2,500	1,656	2,500
02-5-00-743	ELECTRICITY	37,175	43,248	47,238	46,652	45,000	48,675	47,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	1,151	4,043	4,816	2,795	4,500	4,422	5,000
02-5-00-748	BACKFLOW TESTING SERVICE	13,637	15,328	200	17,400	20,000	200	20,000
02-5-00-755	GAS/OIL	4,714	5,244	7,751	7,358	7,500	7,401	8,000

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
02-5-00-765 IMPROVEMENTS & REPAIRS	12,073	16,840	12,728	5,783	12,000	12,791	15,000
02-5-00-766 INS: COMP/LIA/UMB	11,456	12,155	14,051	17,561	22,000	22,638	29,000
02-5-00-768 INTERNAL GENERAL FUND SERVICES	9,854	10,071	10,222	10,958	11,725	11,725	12,124
02-5-00-770 WATER LOCATE SERVICE	276	301	227	226	200	195	300
02-5-00-771 MEDICAL TESTING & SERVICES	47	347	125	287	200	66	200
02-5-00-772 ROW FRANCHISE FEE	53,774	61,354	63,096	68,238	66,850	69,671	77,000
02-5-00-775 LABORATORY FEES	7,023	2,814	5,560	13,388	5,000	6,901	5,000
02-5-00-777 LEGAL FEES	634	205	1,566	225	4,250	300	4,250
02-5-00-779 WATER SYSTEM REPAIRS	5,226	30	1,736	10,886	10,000	1,094	10,000
02-5-00-780 CREDIT CARD FEE	11,819	18,785	16,145	19,345	20,000	19,244	20,000
02-5-00-782 UNIFORMS	804	985	848	732	1,000	831	1,000
02-5-00-788 METERS & PARTS	49,797	62,279	80,078	64,011	60,000	52,907	50,000
02-5-00-793 MEETINGS/WORKSHOPS	42	50	59	69	200	117	200
02-5-00-795 SUPPLIES	3,323	2,422	4,614	2,737	4,000	1,713	3,000
02-5-00-796 VEHICLE MAINTENANCE	2,493	4,812	6,436	8,546	7,500	5,712	6,500
02-5-00-799 BAD DEBT EXPENSE	-	311	-	-	100	-	100
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>285,750</b>	<b>326,378</b>	<b>369,154</b>	<b>375,276</b>	<b>404,875</b>	<b>378,942</b>	<b>425,174</b>
<b>DEBT SERVICE</b>							
02-5-00-820 IFA LOAN PAYMENT - PRINCIPAL	610	1,899	-	-	-	-	-
02-5-00-821 IFA LOAN PAYMENT - INTEREST	46	35	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>656</b>	<b>1,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
02-5-00-906 CAPITAL OUTLAY	158,183	65,645	12,339	49,006	360,000	346,996	987,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>158,183</b>	<b>65,645</b>	<b>12,339</b>	<b>49,006</b>	<b>360,000</b>	<b>346,996</b>	<b>987,000</b>
<b>TOTAL EXPENDITURES</b>	<b>746,929</b>	<b>718,430</b>	<b>729,322</b>	<b>754,101</b>	<b>1,177,849</b>	<b>1,096,102</b>	<b>1,916,239</b>
<b>TOTAL REQUIREMENTS</b>	<b>755,769</b>	<b>727,330</b>	<b>738,722</b>	<b>762,801</b>	<b>3,956,950</b>	<b>1,104,702</b>	<b>4,263,816</b>
<b>02-WATER FUND NET TOTAL</b>	<b>1,496,608</b>	<b>1,824,313</b>	<b>2,205,787</b>	<b>2,617,269</b>	<b>-</b>	<b>3,020,416</b>	<b>-</b>



## Fund Summaries

### Water SDC Fund

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

**FTE:** 0

**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 for by the collection of system development charges and interest income.

**Review of FY 2023/24 Department Work Plan:**

Objectives that were accomplished in FY 2023/24 include:

- Completed Water SDC Update. (Council Goal)
- Developed funding strategy for the high priority water system projects. (Council Goal)

**Objectives for FY 2024/25 Department Work Plan:**

- Implement the new Water SDC Rates.
- Develop debt issuance package for high priority capital projects. (Council Goal)
- Complete USFS and Deschutes County permitting requirements for the new Reservoir and Transmission Mains.
- Procure design team and start design on the new 2.2 MG Reservoir. (Council Goal)
- Procure design team and start design on the new 16” Edgington Road Transmission Main. (Council Goal)

**WATER SDC FUND BUDGET SUMMARY:**

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
RESOURCES	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Revenues:						
Interest	\$ 19,442	\$ 11,674	\$ 68,375	\$ 73,000	\$ 126,117	\$ 70,000
System development charges	560,425	437,757	304,048	275,000	155,681	480,000
<b>Total Revenues</b>	<b>579,867</b>	<b>449,431</b>	<b>372,423</b>	<b>348,000</b>	<b>281,798</b>	<b>550,000</b>
Beginning Fund Balance	2,761,848	2,332,704	2,409,361	2,409,361	2,686,012	2,411,361
<b>TOTAL RESOURCES</b>	<b>\$ 3,341,715</b>	<b>\$ 2,782,135</b>	<b>\$ 2,781,784</b>	<b>\$ 2,757,361</b>	<b>\$ 2,967,810</b>	<b>\$ 2,961,361</b>

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
REQUIREMENTS	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Expenditures:						
Materials & Services	\$ -	\$ 64,870	\$ 31,626	\$ 25,000	\$ 45,815	\$ 517,000
Capital Improvements	1,013,272	307,904	64,146	-	-	-
<b>Total Expenditures</b>	<b>1,013,272</b>	<b>372,774</b>	<b>95,772</b>	<b>25,000</b>	<b>45,815</b>	<b>517,000</b>
Reserve for Future Expenditures	-	-	-	2,732,361	-	2,444,361
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,013,272</b>	<b>\$ 372,774</b>	<b>\$ 95,772</b>	<b>\$ 2,757,361</b>	<b>\$ 45,815</b>	<b>\$ 2,961,361</b>

<b>NET TOTAL</b>	<b>\$ 2,328,443</b>	<b>\$ 2,409,361</b>	<b>\$ 2,686,012</b>	<b>\$ -</b>	<b>\$ 2,921,995</b>	<b>\$ -</b>
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		FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
<b>11 - WATER SDC</b>								
<b>RESOURCES</b>								
<b>REVENUES</b>								
11-4-00-301	INTEREST EARNED	\$ 53,653	\$ 19,442	\$ 11,674	\$ 68,375	\$ 73,000	\$ 126,117	\$ 70,000
11-4-00-394	WATER SDC	417,249	560,425	437,757	304,048	275,000	155,681	480,000
11-4-00-362	REFUNDS/REIMBURSEMENTS	-	4,261	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>470,902</b>	<b>584,128</b>	<b>449,431</b>	<b>372,423</b>	<b>348,000</b>	<b>281,798</b>	<b>550,000</b>
<b>BEGINNING FUND BALANCE</b>								
11-4-00-400	BEGINNING FUND BALANCE	2,574,720	2,761,848	2,332,704	2,409,361	2,409,361	2,686,012	2,411,361
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>2,574,720</b>	<b>2,761,848</b>	<b>2,332,704</b>	<b>2,409,361</b>	<b>2,409,361</b>	<b>2,686,012</b>	<b>2,411,361</b>
<b>TOTAL RESOURCES</b>		<b>3,045,622</b>	<b>3,345,976</b>	<b>2,782,135</b>	<b>2,781,784</b>	<b>2,757,361</b>	<b>2,967,810</b>	<b>2,961,361</b>
<b>REQUIREMENTS</b>								
<b>RESERVE FOR FUTURE EXPENDITURES</b>								
11-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 2,732,361	\$ -	\$ 2,444,361
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,732,361</b>	<b>-</b>	<b>2,444,361</b>
<b>EXPENDITURES</b>								
<b>MATERIALS &amp; SERVICES</b>								
11-5-00-726	CONTRACTED SERVICES	335	-	64,870	31,626	25,000	45,815	517,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>335</b>	<b>-</b>	<b>64,870</b>	<b>31,626</b>	<b>25,000</b>	<b>45,815</b>	<b>517,000</b>
<b>CAPITAL OUTLAY</b>								
11-5-00-906	CAPITAL OUTLAY	283,439	1,013,272	307,904	64,146	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>283,439</b>	<b>1,013,272</b>	<b>307,904</b>	<b>64,146</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>283,774</b>	<b>1,013,272</b>	<b>372,774</b>	<b>95,772</b>	<b>25,000</b>	<b>45,815</b>	<b>517,000</b>
<b>TOTAL REQUIREMENTS</b>		<b>283,774</b>	<b>1,013,272</b>	<b>372,774</b>	<b>95,772</b>	<b>2,757,361</b>	<b>45,815</b>	<b>2,961,361</b>
<b>11-WATER SDC FUND NET TOTAL</b>		<b>2,761,848</b>	<b>2,332,704</b>	<b>2,409,361</b>	<b>2,686,012</b>	<b>-</b>	<b>2,921,995</b>	<b>-</b>



## Capital Expenditures

### Water

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>WATER OPERATING/SDC</b>						
Well #1 Improvements (Design)	\$728,000	02-5-00-906	New	FY 2024/25	Scheduled improvements to legacy well	Increase reliability and efficiency for water sourcing
Well #3 Generator and electrical improvements	\$250,000	02-5-00-906	New	FY 2024/25	Construct and Install generator system	Enhance redundancy of utility
Locate Machine	\$8,000	02/05-5-00-906	New	FY 2024/25	Provides accurate position of utilities	Improve effectiveness of locating utilities
New Reservoir Design	\$335,000	11-5-00-906	New	FY 2024/25	Design new water storage tank	Creates capacity for future water needs
Edgington Transmission Line Design	\$182,000	11-5-00-906	New	FY 2024/25	Design new supply line from water reservoirs to the City	Creates additional capacity and redundancy for water distribution



## Capital Improvement Plan 5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	2024/25	2025/26	2026/27	2027/28	2028/29	Funding Source	
									Operating	SDC
Well 3 Back-up Generator	280,000	30,000	250,000	250,000					100%	
Well #1 Improvements	808,000	80,000	728,000	728,000					100%	
2.2 MG Reservoir	6,283,000		6,283,000	335,000	2,974,000	2,974,000				100%
16" Edgington Transmission Line	3,635,000		3,635,000	182,000	1,726,500	1,726,500				100%
16" Whychus Creek Transmission Line	1,466,000		1,466,000		146,000	1,320,000				100%
Edge of Pines distribution main replacements	1,567,000		1,567,000			156,000	1,411,000	1,411,000	46%	54%
<b>TOTAL</b>	<b>14,039,000</b>	<b>110,000</b>	<b>13,929,000</b>	<b>1,495,000</b>	<b>4,846,500</b>	<b>6,176,500</b>	<b>1,411,000</b>	<b>1,411,000</b>		
<b>Total Water Fund</b>				<b>978,000</b>		<b>6,092,260</b>	<b>649,060</b>	<b>649,060</b>		
<b>Total Water SDC Fund</b>				<b>517,000</b>	<b>4,846,500</b>	<b>84,240</b>	<b>761,940</b>	<b>761,940</b>		
<b>TOTAL</b>				<b>1,495,000</b>	<b>4,846,500</b>	<b>6,176,500</b>	<b>1,411,000</b>	<b>1,411,000</b>		





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

**FTE:** 3.43

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

#### Fund Resources

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

#### Review of FY 2023/24 Department Work Plan:

Objectives that were accomplished include:

- Completed energy efficiency upgrades at the WWTP. (Council Goal)
- Completed the Sewer Rates update (Council Goal)
- Developed funding strategy for the new high priority Capital Improvement Projects. (Council Goal)
- Completed Phase II of the Wildfire Mitigation Project at the WWTP. (Council Goal)
- Started the design of the Westside Pumpstation Improvements. (Council Goal)
- Completed the Biosolids Removal in Lagoon #2.

#### Objectives for FY 2024/25 Department Work Plan:

- Implement the new Sewer Rates.
- Complete the Westside Pumpstation design and start construction. (Council Goal)
- Develop debt issuance package for the new high priority Capital Improvement Projects.
- Continue to implement the Wildfire Mitigation Plan at the Wastewater Facilities. (Council Goal)
- Design and construct the Rope Street Pumpstation Improvements. (Council Goal)



## Fund Summaries

### Sewer Fund

#### SEWER FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Revenues:						
Sewer Receipts	\$ 1,162,190	\$ 1,297,527	\$ 1,394,299	\$ 1,450,000	\$ 1,478,202	\$ 1,500,000
Charges For Services	26,495	24,640	25,580	20,000	23,140	20,000
Licenses And Fees	19,330	14,410	5,441	8,000	10,925	4,000
Intergovernmental	3,793	150,743	72,000	-	-	-
Interest/Loan Proceeds	12,271	8,530	57,664	60,000	109,244	50,000
Rental income	125	-	-	-	-	-
Miscellaneous	60,500	93,377	29,991	12,650	34,483	12,100
<b>Total Revenues</b>	<b>1,284,704</b>	<b>1,589,227</b>	<b>1,584,975</b>	<b>1,550,650</b>	<b>1,655,995</b>	<b>1,586,100</b>
Beginning Fund Balance	1,743,818	1,758,091	2,175,943	2,837,192	2,539,998	2,667,183
<b>TOTAL RESOURCES</b>	<b>\$ 3,028,522</b>	<b>\$ 3,347,318</b>	<b>\$ 3,760,918</b>	<b>\$ 4,387,842</b>	<b>\$ 4,195,993</b>	<b>\$ 4,253,283</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Expenditures:						
Personnel Services	\$ 300,978	\$ 334,542	\$ 330,754	\$ 404,562	\$ 334,344	\$ 502,460
Materials & Services	288,249	331,865	539,694	439,375	400,101	447,324
Capital Improvements	332,630	463,486	6,132	235,000	450,345	659,000
Debt Service	335,974	332,245	332,140	331,920	331,920	332,400
<b>Total Expenditures</b>	<b>1,257,831</b>	<b>1,462,138</b>	<b>1,208,720</b>	<b>1,410,857</b>	<b>1,516,709</b>	<b>1,941,184</b>
Operating Contingency	-	-	-	140,656	-	158,297
Reserves	-	-	-	2,824,229	-	2,141,702
Transfers Out	12,600	13,300	12,200	12,100	12,100	12,100
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,270,431</b>	<b>\$ 1,475,438</b>	<b>\$ 1,220,920</b>	<b>\$ 4,387,842</b>	<b>\$ 1,528,809</b>	<b>\$ 4,253,283</b>

<b>NET TOTAL</b>	<b>\$ 1,758,091</b>	<b>\$ 1,871,880</b>	<b>\$ 2,539,998</b>	<b>\$ -</b>	<b>\$ 2,667,183</b>	<b>\$ -</b>
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	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>05 - SEWER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
05-4-00-301 INTEREST EARNED	\$ 31,434	\$ 12,271	\$ 8,530	\$ 57,664	\$ 60,000	\$ 109,244	\$ 50,000
05-4-00-314 PUBLIC WORKS FEES	10,578	19,330	14,410	5,441	8,000	10,925	4,000
05-4-00-327 SEWER RECEIPTS	1,078,584	1,162,190	1,297,527	1,394,299	1,450,000	1,478,202	1,500,000
05-4-00-337 OVERNIGHT PARK SEWER RECEIPTS	17,357	26,495	24,640	25,580	20,000	23,140	20,000
05-4-00-342 SALE OF ASSETS	-	-	12,702	-	-	-	-
05-4-00-354 PROPERTY RENTAL	16,000	125	-	-	-	-	-
05-4-00-360 MISCELLANEOUS	1,603	39,471	85,321	18,986	5,000	27,010	5,000
05-4-00-362 REFUNDS/REIMBURSEMENTS	1,034	19,929	1,456	9,905	6,000	6,374	6,000
05-4-00-381 SEWER TAP FEE	2,700	1,100	6,600	1,100	1,650	1,100	1,100
05-4-00-389 PLAN CHECK FEES	-	-	-	-	-	-	-
<b>REVENUE SUBTOTAL</b>	<b>1,159,290</b>	<b>1,280,911</b>	<b>1,451,186</b>	<b>1,512,975</b>	<b>1,550,650</b>	<b>1,655,995</b>	<b>1,586,100</b>
<b>GRANTS &amp; PASS THROUGH</b>							
05-4-00-640 STATE GRANTS	-	3,793	150,743	72,000	-	-	-
05-4-00-650 FEDERAL GRANTS	-	-	291,361	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>-</b>	<b>3,793</b>	<b>442,104</b>	<b>72,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>1,159,290</b>	<b>1,284,704</b>	<b>1,893,290</b>	<b>1,584,975</b>	<b>1,550,650</b>	<b>1,655,995</b>	<b>1,586,100</b>
<b>BEGINNING FUND BALANCE</b>							
05-4-00-400 BEGINNING FUND BALANCE	1,532,416	1,743,818	1,758,091	2,175,943	2,837,192	2,539,998	2,667,183
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,532,416</b>	<b>1,743,818</b>	<b>1,758,091</b>	<b>2,175,943</b>	<b>2,837,192</b>	<b>2,539,998</b>	<b>2,667,183</b>
<b>TRANSFERS</b>							
05-4-00-509 TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-
05-4-00-510 TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>2,691,706</b>	<b>3,028,522</b>	<b>3,651,381</b>	<b>3,760,918</b>	<b>4,387,842</b>	<b>4,195,993</b>	<b>4,253,283</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
05-5-00-400 OPERATING CONTINGENCY	-	-	-	-	140,656	-	158,297
05-5-00-410 RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	1,612,714	-	599,585
<b>TOTAL OPERATING CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,753,370</b>	<b>-</b>	<b>757,882</b>
<b>RESERVES</b>							
05-5-00-445 CAPITAL REPLACEMENT RESERVE	-	-	-	-	817,765	-	862,617
05-5-00-450 CAPITAL IMPROVEMENT RESERVE	-	-	-	-	393,750	-	679,500
<b>TOTAL RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,211,515</b>	<b>-</b>	<b>1,542,117</b>
<b>TRANSFERS</b>							
05-5-00-602 TRANSFER TO CITY HALL FUND	12,480	12,600	13,300	12,200	12,100	12,100	12,100
<b>TOTAL TRANSFERS</b>	<b>12,480</b>	<b>12,600</b>	<b>13,300</b>	<b>12,200</b>	<b>12,100</b>	<b>12,100</b>	<b>12,100</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES	176,631	186,504	213,865	210,780	252,383	216,607	314,544
PAYROLL TAXES, INSURANCE, AND BENEFITS	109,986	114,474	120,677	119,974	152,179	117,737	187,916
<b>TOTAL PERSONNEL SERVICES</b>	<b>286,617</b>	<b>300,978</b>	<b>334,542</b>	<b>330,754</b>	<b>404,562</b>	<b>334,344</b>	<b>502,460</b>
<b>MATERIALS &amp; SERVICES</b>							
05-5-00-704 RECRUITMENT	-	-	-	-	-	1,001	-
05-5-00-705 ADVERTISING	-	490	-	-	-	91	-
05-5-00-706 AUDIT FEES	1,454	362	7,045	6,832	9,100	8,360	9,100
05-5-00-710 COMPUTER SOFTWARE MAINT.	4,102	3,951	4,668	6,028	11,500	16,599	15,000
05-5-00-712 CHEMICALS	3,603	1,802	3,851	4,849	5,000	4,788	5,000
05-5-00-713 DEVELOPMENT REVIEW	9,960	4,152	5,869	7,622	5,000	2,220	5,000
05-5-00-714 OFFICE SUPPLIES	1,135	883	2,652	777	1,200	986	1,200
05-5-00-715 POSTAGE	5,793	6,027	6,354	7,398	19,000	8,108	6,500
05-5-00-717 OFFICE EQUIPMENT	600	496	246	1,198	500	-	500
05-5-00-718 LEASES	1,100	1,200	1,200	1,200	500	1,200	500
05-5-00-721 COPIER/PRINTER	768	732	665	967	800	542	800
05-5-00-726 CONTRACTED SERVICES	28,938	17,860	16,656	135,583	67,500	59,387	30,000
05-5-00-727 PERMITS & FEES	10,529	7,880	11,541	12,568	8,500	8,247	25,250
05-5-00-733 DUES & SUBSCRIPTIONS	1,936	1,308	979	324	400	847	400
05-5-00-735 TELEPHONE	2,835	2,925	2,805	2,852	3,100	3,385	3,500
05-5-00-736 CELLULAR PHONES	910	1,189	1,232	1,141	1,300	1,075	1,300
05-5-00-740 EDUCATION	541	984	670	759	1,500	1,104	1,500
05-5-00-743 ELECTRICITY	50,913	56,858	65,600	66,051	60,000	62,067	60,000
05-5-00-746 SMALL TOOLS & EQUIPMENT	870	2,948	3,085	2,519	5,000	4,215	5,000
05-5-00-755 GAS/OIL	4,342	5,408	6,987	8,190	8,400	6,947	8,000
05-5-00-765 SEWER SYSTEM IMPROVEMENTS	10,620	15,377	19,472	50,158	15,000	7,584	15,000
05-5-00-766 INS: COMP/LIA/UMB	14,077	15,193	17,062	20,853	25,000	25,725	32,000
05-5-00-768 INTERNAL GEN FUND SERVICES	9,854	10,071	10,222	10,958	11,725	11,494	12,124
05-5-00-770 SEWER LOCATE SERVICE	276	301	227	226	250	195	250

	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
							BUDGET
05-5-00-771 MEDICAL TESTING & SERVICES	48	141	126	232	200	64	200
05-5-00-772 ROW FRANCHISE FEE	75,501	81,347	90,962	97,601	101,500	100,525	105,000
05-5-00-775 LABORATORY FEES	1,403	2,206	1,590	1,165	2,500	11,950	15,000
05-5-00-777 LEGAL FEES	595	1,816	1,080	428	3,500	315	1,000
05-5-00-780 CREDIT CARD FEE	11,943	25,874	24,087	20,843	20,000	21,572	20,000
05-5-00-782 UNIFORMS	612	695	681	835	1,500	817	1,000
05-5-00-787 SEWER SYSTEM REPAIRS	29,010	8,915	2,176	41,581	27,500	12,581	50,000
05-5-00-789 MILEAGE/TRAVEL REIMBURSEMT	-	-	-	-	200	-	-
05-5-00-790 MISCELLANEOUS	-	-	-	-	-	-	-
05-5-00-793 MEETINGS/WORKSHOPS	69	45	54	63	200	108	200
05-5-00-795 SUPPLIES	2,868	1,973	7,766	7,181	7,000	6,379	7,000
05-5-00-796 VEHICLE MAINTENANCE	2,997	6,119	14,255	20,712	15,000	9,623	10,000
05-5-00-799 BAD DEBT EXPENSE	-	721	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>290,202</b>	<b>288,249</b>	<b>331,865</b>	<b>539,694</b>	<b>439,375</b>	<b>400,101</b>	<b>447,324</b>
<b>DEBT SERVICE</b>							
05-5-00-817 REFUNDING BONDS PRINCIPAL	162,000	167,000	171,000	177,000	184,000	184,000	192,000
05-5-00-818 REFUNDING BONDS INTEREST	171,250	166,315	161,245	155,140	147,920	147,920	140,400
05-5-00-820 IFA LOAN PAYMENT - PRINCIPAL	839	2,611	-	-	-	-	-
05-5-00-821 IFA LOAN PAYMENT - INTEREST	64	48	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>334,153</b>	<b>335,974</b>	<b>332,245</b>	<b>332,140</b>	<b>331,920</b>	<b>331,920</b>	<b>332,400</b>
<b>CAPITAL OUTLAY</b>							
05-5-00-906 CAPITAL OUTLAY	24,436	319,002	127,565	6,132	235,000	450,345	659,000
05-5-00-926 LOCUST ST. SEWER LINE RELOCATE	-	13,628	335,921	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,436</b>	<b>332,630</b>	<b>463,486</b>	<b>6,132</b>	<b>235,000</b>	<b>450,345</b>	<b>659,000</b>
<b>TOTAL EXPENDITURES</b>	<b>935,408</b>	<b>1,257,831</b>	<b>1,462,138</b>	<b>1,208,720</b>	<b>1,410,857</b>	<b>1,516,709</b>	<b>1,941,184</b>
<b>TOTAL REQUIREMENTS</b>	<b>947,888</b>	<b>1,270,431</b>	<b>1,475,438</b>	<b>1,220,920</b>	<b>4,387,842</b>	<b>1,528,809</b>	<b>4,253,283</b>
<b>05-SEWER FUND NET TOTAL</b>	<b>1,743,818</b>	<b>1,758,091</b>	<b>2,175,943</b>	<b>2,539,998</b>	<b>-</b>	<b>2,667,183</b>	<b>-</b>



## Fund Summaries

### Sewer SDC Fund

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

**FTE:** 0

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

**Review of the FY 2023/24 Department Work Plan:**

Objectives that were accomplished include:

- Completed Sewer SDC Update. (Council Goal)
- Developed a funding strategy for the high priority capital projects. (Council Goal)
- Started Westside Pumpstation & Force Main Design.

**Objectives for FY 2024/25 Department Work Plan:**

- Implement the new Sewer SDC Rates.
- Develop debt issuance package for the high priority capital projects. (Council Goal)
- Complete Westside Pumpstation and Force Main Design and start construction. (Council Goal)
- Procure design team and start design on the Lazy Z Phase I Improvements. (Council Goal)
- Install new irrigation pivot as part of the Lazy Z Phase I Improvements. (Council Goal)

**SEWER SDC FUND BUDGET SUMMARY:**

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
RESOURCES	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Revenues:						
Interest/Loan Proceeds	\$ 15,066	\$ 12,941	\$ 81,817	\$ 86,000	\$ 151,165	\$ 115,000
System development charges	723,858	566,220	454,161	375,000	225,997	280,000
<b>Total Revenues</b>	<b>738,924</b>	<b>579,161</b>	<b>535,978</b>	<b>461,000</b>	<b>377,162</b>	<b>395,000</b>
Beginning Fund Balance	1,897,333	2,396,737	2,848,637	3,240,442	3,266,864	3,553,091
<b>TOTAL RESOURCES</b>	<b>\$ 2,636,257</b>	<b>\$ 2,975,898</b>	<b>\$ 3,384,615</b>	<b>\$ 3,701,442</b>	<b>\$ 3,644,026</b>	<b>\$ 3,948,091</b>

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
REQUIREMENTS	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Expenditures:						
Materials & Services	\$ -	\$ 50,766	\$ 41,291	\$ 25,000	\$ 14,875	\$ 360,000
Capital Improvements	163,345	-	-	200,000	-	320,000
Debt service	76,175	76,495	76,460	76,060	76,060	76,560
<b>Total Expenditures</b>	<b>239,520</b>	<b>127,261</b>	<b>117,751</b>	<b>301,060</b>	<b>90,935</b>	<b>756,560</b>
Reserve for Future Expenditures	-	-	-	3,400,382	-	3,191,531
<b>TOTAL REQUIREMENTS</b>	<b>\$ 239,520</b>	<b>\$ 127,261</b>	<b>\$ 117,751</b>	<b>\$ 3,701,442</b>	<b>\$ 90,935</b>	<b>\$ 3,948,091</b>

<b>NET TOTAL</b>	<b>\$ 2,396,737</b>	<b>\$ 2,848,637</b>	<b>\$ 3,266,864</b>	<b>\$ -</b>	<b>\$ 3,553,091</b>	<b>\$ -</b>
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	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
<b>10 - SEWER SDC</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
10-4-00-301 INTEREST EARNED	\$ 33,350	\$ 15,066	\$ 12,941	\$ 81,817	\$ 86,000	\$ 151,165	\$ 115,000
10-4-00-346 PREMIUM/DISCOUNT	-	-	-	-	-	-	-
10-4-00-347 LOAN PROCEEDS	-	-	-	-	-	-	-
10-4-00-394 SEWER SDC	506,493	723,858	566,220	454,161	375,000	225,997	280,000
<b>TOTAL REVENUE</b>	<b>539,843</b>	<b>738,924</b>	<b>579,161</b>	<b>535,978</b>	<b>461,000</b>	<b>377,162</b>	<b>395,000</b>
<b>BEGINNING FUND BALANCE</b>							
10-4-00-400 BEGINNING FUND BALANCE	1,509,533	1,897,333	2,396,737	2,848,637	3,240,442	3,266,864	3,553,091
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,509,533</b>	<b>1,897,333</b>	<b>2,396,737</b>	<b>2,848,637</b>	<b>3,240,442</b>	<b>3,266,864</b>	<b>3,553,091</b>
<b>TOTAL RESOURCES</b>	<b>2,049,376</b>	<b>2,636,257</b>	<b>2,975,898</b>	<b>3,384,615</b>	<b>3,701,442</b>	<b>3,644,026</b>	<b>3,948,091</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
10-5-00-410 RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 3,400,382	\$ -	\$ 3,191,531
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,400,382</b>	<b>-</b>	<b>3,191,531</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
10-5-00-726 CONTRACTED SERVICES	\$ 320	\$ -	\$ 50,766	\$ 41,291	\$ 25,000	\$ 14,875	\$ 360,000
10-5-00-727 PERMITS & FEES	-	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>320</b>	<b>-</b>	<b>50,766</b>	<b>41,291</b>	<b>25,000</b>	<b>14,875</b>	<b>360,000</b>
<b>DEBT SERVICE</b>							
10-5-00-820 LOAN PRINCIPAL	54,000	55,000	57,000	59,000	61,000	61,000	64,000
10-5-00-821 LOAN INTEREST	22,810	21,175	19,495	17,460	15,060	15,060	12,560
10-5-00-822 LOAN PAYMENT/REFUND	-	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>76,810</b>	<b>76,175</b>	<b>76,495</b>	<b>76,460</b>	<b>76,060</b>	<b>76,060</b>	<b>76,560</b>
<b>CAPITAL OUTLAY</b>							
10-5-00-906 CAPITAL OUTLAY	74,913	163,345	-	-	200,000	-	320,000
<b>TOTAL</b>	<b>74,913</b>	<b>163,345</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>320,000</b>
<b>TOTAL EXPENDITURES</b>	<b>152,043</b>	<b>239,520</b>	<b>127,261</b>	<b>117,751</b>	<b>301,060</b>	<b>90,935</b>	<b>756,560</b>
<b>TOTAL REQUIREMENTS</b>	<b>152,043</b>	<b>239,520</b>	<b>127,261</b>	<b>117,751</b>	<b>3,701,442</b>	<b>90,935</b>	<b>3,948,091</b>
<b>10-SEWER SDC FUND NET TOTAL</b>	<b>1,897,333</b>	<b>2,396,737</b>	<b>2,848,637</b>	<b>3,266,864</b>	<b>-</b>	<b>3,553,091</b>	<b>-</b>



## Capital Expenditures

### Sewer

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>SEWER OPERATING/SDC</b>						
Rope Street Pumpstation	\$644,000	05-5-00-906	New	FY 2024/25	Equipment replacement for pumpstation	Install more efficient and reliable pumps with infrastructure to enhance pump
Chemical Injection pump	\$6,000	05-5-00-906	Replace	FY 2024/25	Treatment pump for wastewater	Planned replacement for essential infrastructure
Lazy Z Phase 1 Construction	\$320,000	10-5-00-906	New	FY 2024/25	Commence construction of Lazy Z wastewater distribution improvements	Expand capacity of effluent distribution capability



## Capital Improvement Plan 5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior	Remaining Cost	2024/25	2025/26	2026/27	2027/28	2028/29+	Funding Source	
		Approp.							Operating	SDC
Lazy Z Ranch Phase I (Wetlands/pivot)	5,200,000		5,200,000	580,000	2,310,000	2,310,000				100%
Rope Street Lift Station Improvements	644,000		644,000	644,000					100%	
Westside Pumpstation	2,165,000	100,000	2,065,000	600,000	1,465,000					100%
Creekside Court Lift Station	1,159,000		1,159,000			116,000	1,043,000		100%	
Bio-solids Removal	300,000					300,000			100%	
Barclay Pumpstation Expansion	350,000		350,000		100,000	250,000				100%
<b>TOTAL</b>	<b>9,818,000</b>	<b>100,000</b>	<b>9,418,000</b>	<b>1,824,000</b>	<b>3,875,000</b>	<b>2,976,000</b>	<b>1,043,000</b>			
<b>Total Sewer Fund</b>				<b>644,000</b>	<b>-</b>	<b>416,000</b>	<b>1,043,000</b>			
<b>Total Sewer SDC Fund</b>				<b>1,180,000</b>	<b>3,875,000</b>	<b>2,560,000</b>				
<b>TOTAL</b>				<b>1,824,000</b>	<b>3,875,000</b>	<b>2,976,000</b>	<b>1,043,000</b>			





**SISTERS URBAN RENEWAL AGENCY**

(A COMPONENT UNIT OF THE CITY OF SISTERS)

**Proposed Budget  
For Fiscal Year 2024/25**

**BOARD MEMBERS**

Michael Preedin, Chair  
Andrea, Vice Chair  
Jennifer Letz  
Gary Ross  
Susan Cobb

**APPOINTED OFFICIALS**

Cheryl Pellerin  
Robin Smith  
Doug Mahoney  
Sarah McDougall  
Nancy Connolly

**CITY STAFF**

Jordan Wheeler, City Manager  
Kerry Prosser, Assistant City Manager  
Joseph O'Neill, Finance Director  
Paul Bertagna, Public Works Director  
Scott Woodford, Community Development Director  
Erik Huffman, City Engineer  
Jeremy Green, City Attorney

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

**[www.ci.sisters.or.us](http://www.ci.sisters.or.us)**



# Sisters Urban Renewal Agency Budget FY 2024/25

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## Budget Message

### **Sisters Urban Renewal Board Members and Members of the Budget Committee:**

The 2024/25 Sisters Urban Renewal Agency Budget continues our progress towards accomplishing the goals and projects identified in the Downtown Sisters Urban Renewal Plan.

The Agency Budget includes two funds: the Debt Service Fund and the Urban Renewal Project Fund. The debt service fund accounts for the interest and principal payments on debt that provides the financing to fund the projects in the Plan. The source of revenue for the debt service payments is property taxes using the method of tax increment financing. The proposed tax increment collection for FY 24/25 is \$488,500.

The Project Fund accounts for the capital projects and expenses associated with the Downtown Urban Renewal Plan. Funding is through transfers from the Debt Service Fund and a line of credit. This year's projects include the public art and enhanced landscaping for the US 20/Locust Roundabout (\$425,000), constructing the westside sewer pumpstation (\$500,000), and supporting the development of workforce housing through the award of the newly established Workforce Housing Grant program (\$400,000).

The debt to fund these projects is proposed to be a combination of a loan from the City's General Fund (which is repaid at the same time), and a newly established line of credit. The line of credit was determined to be an attractive method for accessing funds to support several of the many remaining projects in the Plan. The line can be drawn as the city needs it, avoids the rates and costs associated with issuing a bond, and the debt can be repaid using the tax increment.

Looking forward beyond the next fiscal year, the remaining projects in the Plan include the Adams Avenue Streetscape Improvements. This year, agency staff will be finalizing the funding strategy and timeline for completing the project.

### **URA Overview**

The Sisters Urban Renewal Agency 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 governs one Urban Renewal District that covers much of the downtown Sisters commercial core, and improvements are contemplated in the Sisters Downtown Urban Renewal Plan. Per Oregon budget law, the URA prepares its own budget, and the Board of Directors approves its annual appropriations.

Urban renewal agencies are structured to use tax increment financing complete projects in the designated urban renewal district. Increased property tax values that occur over time or with new development within the District generate incremental tax revenue, which is used to repay debt and implement the Plan. The Plan is intended to promote the development of downtown as the commercial and cultural center of the Sisters community. It will also assist property owners in rehabilitating, developing, or redeveloping their properties. In theory and practice, the URA is successful if the URA projects stimulate investment that otherwise would not have occurred.



# Sisters Urban Renewal Agency Budget FY 2024/25

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## Budget Message

### Assessed Value & Property Tax Information

When an urban renewal district is created, the assessed value within the district boundaries is established as the *frozen tax base*. The property values within the District will grow above the frozen base amount. That increase is called the *incremental* or *excess* value. Overlapping jurisdictions (City, county, special districts, bonds, etc.) continue to receive property tax revenue on the frozen base, while the urban renewal agency receives property tax revenue related to the incremental value. This is called the *division of tax* method of raising revenue in an urban renewal district.

The amount of tax increment districts may collect is affected by the increase in assessed valuation on properties in a district above the frozen base valuation. Generally, assessed values of properties rise, and therefore property taxes rise, creating an *increment*. In addition, larger increments can form when vacant land is built out, resulting in a larger increase in property taxes above the frozen base and contribution to the URA. Finally, at the dissolution of the URA, the increment that other jurisdictions had been *contributing* to the URA will revert to their budgets as additional property tax revenue.

### Conclusion

Using tax increment financing, the Sisters Urban Renewal Agency has completed several significant projects in the Downtown Urban Renewal District, contributing to the vibrancy of our community's commercial and cultural center, and adding to the district's value. There is still exciting work to be done, and we look forward to working with the Board to complete the objectives in the Plan.

Respectfully submitted,

Jordan Wheeler  
Executive Director



# Sisters Urban Renewal Agency Budget FY 2024/25

## Budget Message

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

### Maximum Indebtedness

<b>Adopted 2003</b>	<b>\$ 9,889,199</b>	
FY 07/08	(700,000)	East Cascade Improvements
FY 09/10	(100,000)	Hood & Elm/Ash Improvements
FY 12/13	(72,279)	Main, Pine, Larch Bike/Ped Path
	(3,450)	Village Green Parking-Engineering
FY 13/14	(140,777)	Fir Street Improvements
	(229,000)	Façade Grants
	(217,678)	Fir Street Park
	(263,148)	Cascade Avenue Improvements
	(13,000)	Community Amphitheater Design
	(22,398)	Administrative Services
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
	(6,288)	Administrative Services
FY 15/16	(4,352)	Administrative Services
	(27,554)	Chamber Building ADA/Landscaping
	(12,957)	E Cascade Improvements
	(113,487)	Village Green Restrooms
FY 16/17	(3,794)	Administrative Services
FY 17/18	(3,933)	Administrative Services
	(2,590)	Administrative Services
FY 18/19	(3,891)	Administrative Services
	(65,724)	Adams Ave. Streetscape Design
FY 19/20	(15,625)	Administrative Services
	(2,100)	Adams Avenue Streetscape Design
FY 20/21	(11,831)	Administrative Services
	(410)	Adams Avenue Streetscape Design
FY 21/22	(11,480)	Administrative Services
	(84,644)	Adams Avenue Streetscape Design
	(554,212)	East Portal Acquisition
FY 22/23	(545)	Administrative Services
	(313,884)	Locust/US20 Roundabout
FY 23/24	(19,465)	Administrative Services
*Projected	(359,000)	Locust/US20 Roundabout
FY 24/25	(482,500)	Administrative Services, Workforce Housing
*Budgeted	(925,000)	Locust/US20 Roundabout, Westside Pumpstation
<b>Balance Available</b>	<b>\$ 4,690,828</b>	



# Sisters Urban Renewal Agency Budget FY 2024/25

## Budget Message

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

FY	Excess Assessed Value	Increase From Prior Year	%age Increase	Levied Taxes	Budget	Actual Received
14/15	8,601,495	(4,518,782)	-34%	124,563	181,000	121,081
15/16	10,849,315	2,247,820	26%	157,139	120,000	154,001
16/17	11,391,781	542,466	5%	165,631	160,000	194,908
17/18	13,848,977	2,457,196	22%	201,808	190,000	225,279
18/19	15,880,427	2,031,450	15%	231,425	224,000	280,580
19/20	19,916,145	4,035,718	25%	289,542	275,000	295,330
20/21	30,206,355	10,290,210	52%	417,596	285,000	406,207
21/22	32,483,325	2,276,970	8%	416,802	445,000	405,554
22/23	35,140,953	2,657,628	8%	452,324	418,500	439,065
23/24	37,998,442	2,857,489	8%	500,324	443,500	
24/25	40,202,352	2,203,910	6%	511,890	488,500	

\* projected

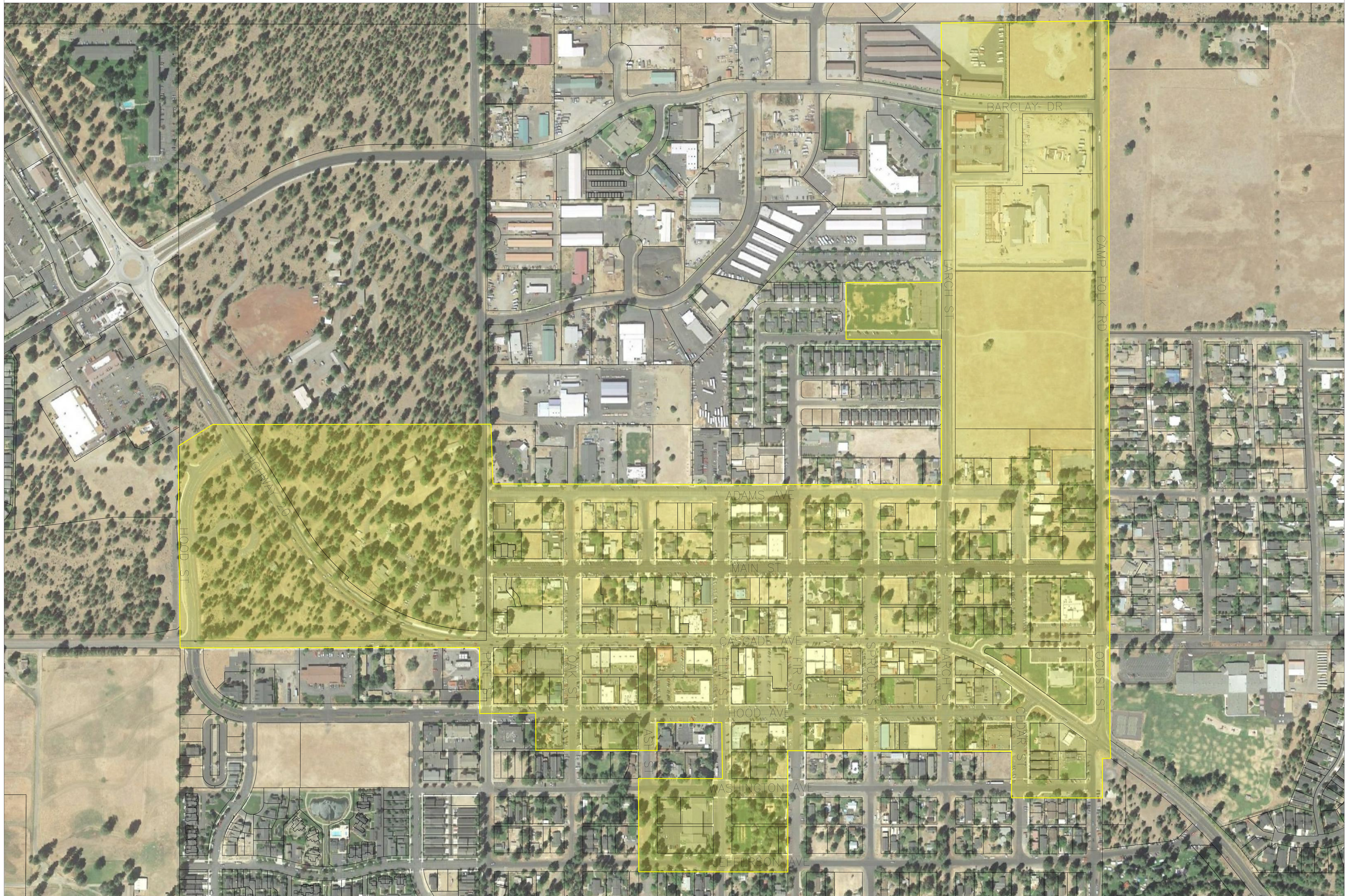
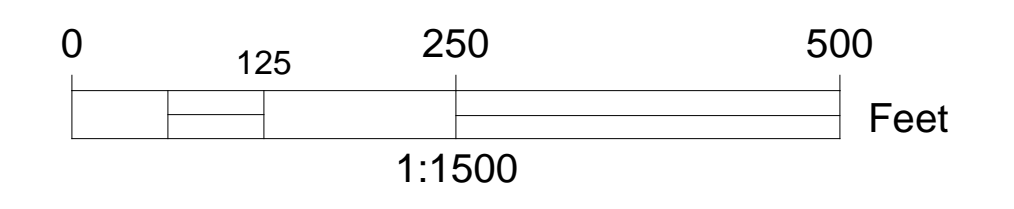
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# City of Sisters Urban Renewal District

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.
- Encourage development and redevelopment by providing amenities such as streetscape, parking and development incentives.

#### **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.
- Improve the transportation system in the Sisters Urban Renewal Area (Area).

#### **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.
- Provide incentives for development and redevelopment in the Area.

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

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



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

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

### **6) Encourage Intensive Development of Downtown Properties.**

- Provide public parking facilities to reduce the need for private on-site parking.
- Assist in ongoing review of on-site parking requirements.
- Design streetscape improvements to reduce the need for private on-site pedestrian space.
- Assist in ongoing review of development standards to encourage the appropriate scale and intensity of development.
- Provide water and wastewater improvements to provide capacity for new development and improve service in the Area.

### **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.

### **8) Administration of the Urban Renewal Area.**

- Provide staff support for implementation of projects, budgeting, financial reporting, preparation of the Final Report and other administrative responsibilities.





# 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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
<b>RESOURCES</b>						
Revenues:						
Property taxes	\$ 406,207	\$ 405,554	\$ 439,065	\$ 443,500	\$ 466,297	\$ 488,500
Interest	4,800	4,667	18,729	21,100	34,581	8,000
Miscellaneous	-	-	-	-	-	-
Transfers In/Loan Proceeds	-	560,000	600,000	500,000	500,000	1,050,000
Loan proceeds	-	-	-	-	-	-
Revenues Total	<b>411,007</b>	<b>970,221</b>	<b>1,057,794</b>	<b>964,600</b>	<b>1,000,878</b>	<b>1,546,500</b>
Beginning Fund Balance	576,906	834,206	306,129	428,963	449,494	571,907
<b>TOTAL RESOURCES</b>	<b>\$ 987,913</b>	<b>\$ 1,804,427</b>	<b>\$ 1,363,923</b>	<b>\$ 1,393,563</b>	<b>\$ 1,450,372</b>	<b>\$ 2,118,407</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Materials & Services	\$ 11,831	\$ 96,124	\$ 545	\$ 26,000	\$ 19,465	\$ 482,500
Capital Improvements	410	554,212	313,884	359,000	359,000	925,000
Transfers Out	-	-	-	-	-	-
Debt Service	141,466	847,962	600,000	500,000	500,000	600,000
Expenditures Total	<b>153,707</b>	<b>1,498,298</b>	<b>914,429</b>	<b>885,000</b>	<b>878,465</b>	<b>2,007,500</b>
Operating Contingency	-	-	-	394,983	-	65,027
Reserve for Future Expenditures	-	-	-	113,580	-	45,880
<b>TOTAL REQUIREMENTS</b>	<b>\$ 153,707</b>	<b>\$ 1,498,298</b>	<b>\$ 914,429</b>	<b>\$ 1,393,563</b>	<b>\$ 878,465</b>	<b>\$ 2,118,407</b>
<i>Budgetary basis adjustment</i>	-	-	-	-	-	-
<b>NET TOTAL</b>	<b>\$ 834,206</b>	<b>\$ 306,129</b>	<b>\$ 449,494</b>	<b>\$ -</b>	<b>\$ 571,907</b>	<b>\$ -</b>



# Urban Renewal Agency

## Urban Renewal Debt Service Fund

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

**FTE:** 0

**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 2023/24**

- Assembled financing strategies for near-term and long-term projects.

**Objectives for FY 2024/25 Department Work Plan:**

- Strategize utility of Tax Increment Financing (TIF) for current of future debt structure.

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

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
RESOURCES	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Revenues:						
Property taxes	\$ 406,207	\$ 405,554	\$ 439,065	\$ 443,500	\$ 466,297	\$ 488,500
Interest/Loan Proceeds	4,125	4,387	17,763	21,000	21,679	5,000
<b>Total Revenues</b>	<b>410,332</b>	<b>409,941</b>	<b>456,828</b>	<b>464,500</b>	<b>487,976</b>	<b>493,500</b>
Beginning Fund Balance	476,731	745,597	307,576	149,079	164,404	152,380
<b>TOTAL RESOURCES</b>	<b>\$ 887,063</b>	<b>\$ 1,155,538</b>	<b>\$ 764,404</b>	<b>\$ 613,579</b>	<b>\$ 652,380</b>	<b>\$ 645,880</b>

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
REQUIREMENTS	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED BUDGET
Expenditure:						
Debt service	\$ 141,466	\$ 847,962	\$ 600,000	\$ 500,000	\$ 500,000	\$ 600,000
<b>Total Expenditure</b>	<b>141,466</b>	<b>847,962</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>600,000</b>
Reserve for Future Expenditures	-	-	-	113,579	-	45,880
<b>TOTAL REQUIREMENTS</b>	<b>\$ 141,466</b>	<b>\$ 847,962</b>	<b>\$ 600,000</b>	<b>\$ 613,579</b>	<b>\$ 500,000</b>	<b>\$ 645,880</b>
<b>NET TOTAL</b>	<b>\$ 745,597</b>	<b>\$ 307,576</b>	<b>\$ 164,404</b>	<b>\$ -</b>	<b>\$ 152,380</b>	<b>\$ -</b>

		FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
<b>20 - URBAN RENEWAL DEBT FUND</b>								
<b>RESOURCES</b>								
<b>REVENUES</b>								
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 5,967	\$ 4,272	\$ 3,940	\$ 3,241	\$ 3,500	\$ 5,204	\$ 3,500
20-4-00-301	INTEREST EARNED	8,837	4,424	4,324	16,331	21,000	21,875	5,000
20-4-00-302	CURRENT TAXES	289,363	401,935	401,614	435,824	440,000	461,093	485,000
20-4-00-310	MISCELLANEOUS	1,509	(299)	63	1,432	-	(197)	-
20-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>305,676</b>	<b>410,332</b>	<b>409,941</b>	<b>456,828</b>	<b>464,500</b>	<b>487,976</b>	<b>493,500</b>
<b>BEGINNING FUND BALANCE</b>								
20-4-00-400	BEGINNING FUND BALANCE	329,022	476,731	745,597	307,576	149,079	164,404	152,380
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>329,022</b>	<b>476,731</b>	<b>745,597</b>	<b>307,576</b>	<b>149,079</b>	<b>164,404</b>	<b>152,380</b>
<b>TRANSFER FROMS</b>								
20-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>634,698</b>	<b>887,063</b>	<b>1,155,538</b>	<b>764,404</b>	<b>613,579</b>	<b>652,380</b>	<b>645,880</b>
<b>REQUIREMENTS</b>								
<b>OPERATING CONTINGENCY</b>								
20-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 113,579	\$ -	\$ 45,880
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,579</b>	<b>-</b>	<b>45,880</b>
<b>EXPENDITURES</b>								
<b>DEBT SERVICE</b>								
20-5-00-802	CITY OF SISTERS LOAN	-	-	560,000	600,000	500,000	500,000	600,000
20-5-00-803	CITY OF SISTERS LOAN INTEREST	-	-	-	-	-	-	-
20-5-00-815	BOTC PRINCIPAL	140,685	130,096	282,464	-	-	-	-
20-5-00-816	BOTC INTEREST	17,282	11,370	5,498	-	-	-	-
20-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>157,967</b>	<b>141,466</b>	<b>847,962</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>600,000</b>
<b>TOTAL EXPENDITURES</b>		<b>157,967</b>	<b>141,466</b>	<b>847,962</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>600,000</b>
<b>TOTAL REQUIREMENTS</b>		<b>157,967</b>	<b>141,466</b>	<b>847,962</b>	<b>600,000</b>	<b>613,579</b>	<b>500,000</b>	<b>645,880</b>
<b>20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL</b>		<b>476,731</b>	<b>745,597</b>	<b>307,576</b>	<b>164,404</b>	<b>-</b>	<b>152,380</b>	<b>-</b>



**Urban Renewal Project Fund**

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

**FTE:** 0

**DESCRIPTION:** This fund was established to account for the capital projects associated with the Urban Renewal Agency.

**Budget Highlights – FY 2023/24**

- Allocated remaining Locust/US20 Roundabout funding for future art and landscaping project. (Council Goal)
- Initiated design and planned construction of the Westside Pumpstation (in partnership with the Sewer SDC fund). (Council Goal)
- Established a workforce housing grant program.

**Objectives for FY 2024/25 Department Work Plan:**

- Award a workforce housing grant, execute an agreement, and allocate funds to the project. (Council Goal)
- Allocate remaining Locust/US20 Roundabout funding for the public art and enhanced landscaping for the project. (Council Goal)
- Complete construction of the Westside Pumpstation. (in partnership with the Sewer SDC fund) (Council Goal)
- Study and consider a URA plan amendment to fully use the maximum indebtedness of the URA. (Council Goal)

**URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:**

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Revenues:						
Interest	\$ 675	\$ 280	\$ 966	\$ 100	\$ 12,903	\$ 3,000
Miscellaneous	-	-	-	-	-	-
Transfers In/Loan Proceeds	-	560,000	600,000	500,000	500,000	1,050,000
<b>Total Revenues</b>	<b>675</b>	<b>560,280</b>	<b>600,966</b>	<b>500,100</b>	<b>512,903</b>	<b>1,053,000</b>
Beginning Fund Balance	100,175	88,609	(1,447)	279,883	285,090	419,527
<b>TOTAL RESOURCES</b>	<b>\$ 100,850</b>	<b>\$ 648,889</b>	<b>\$ 599,519</b>	<b>\$ 779,983</b>	<b>\$ 797,993</b>	<b>\$ 1,472,527</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 ACTUAL	FY 2023/24 BUDGET	PROJECTED YEAR END	FY 2024/25 REQUESTED BUDGET
Expenditures:						
Materials & Services	\$ 11,831	\$ 96,124	\$ 545	\$ 26,000	\$ 19,465	\$ 482,500
Capital Improvements	410	554,212	313,884	359,000	359,000	925,000
<b>Total Expenditures</b>	<b>12,241</b>	<b>650,336</b>	<b>314,429</b>	<b>385,000</b>	<b>378,465</b>	<b>1,407,500</b>
Operating Contingency	-	-	-	394,983	-	65,027
<b>TOTAL REQUIREMENTS</b>	<b>\$ 12,241</b>	<b>\$ 650,336</b>	<b>\$ 314,429</b>	<b>\$ 779,983</b>	<b>\$ 378,465</b>	<b>\$ 1,472,527</b>

		FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	PROJECTED	FY 2024/25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR END	REQUESTED
<b>21 - URBAN RENEWAL PROJECT FUND</b>								
<b>RESOURCES</b>								
<b>REVENUES</b>								
21-4-00-301	INTEREST EARNED	\$ 2,230	\$ 675	\$ 280	\$ 966	\$ 100	\$ 12,903	\$ 3,000
21-4-00-347	LOAN PROCEEDS	-	-	560,000	600,000	500,000	500,000	1,050,000
21-4-00-348	CITY OF SISTERS PROCEEDS	-	-	-	-	-	-	-
21-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>2,230</b>	<b>675</b>	<b>560,280</b>	<b>600,966</b>	<b>500,100</b>	<b>512,903</b>	<b>1,053,000</b>
<b>BEGINNING FUND BALANCE</b>								
21-4-00-400	BEGINNING FUND BALANCE	115,671	100,175	88,609	(1,447)	279,883	285,090	419,527
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>115,671</b>	<b>100,175</b>	<b>88,609</b>	<b>(1,447)</b>	<b>279,883</b>	<b>285,090</b>	<b>419,527</b>
<b>TOTAL RESOURCES</b>		<b>117,901</b>	<b>100,850</b>	<b>648,889</b>	<b>599,519</b>	<b>779,983</b>	<b>797,993</b>	<b>1,472,527</b>
<b>REQUIREMENTS</b>								
<b>OPERATING CONTINGENCIES</b>								
21-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 394,983	\$ -	\$ 65,027
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>394,983</b>	<b>-</b>	<b>65,027</b>
<b>EXPENDITURES</b>								
<b>MATERIALS &amp; SERVICES</b>								
21-5-00-700	ADMINISTRATIVE SERVICES	7,816	5,999	8,655	(1,665)	15,000	12,425	15,000
21-5-00-706	AUDITING SERVICES	1,000	3,480	2,825	2,210	6,000	7,040	7,500
21-5-00-711	WORKFORCE HOUSING GRANT	-	-	-	-	-	-	400,000
21-5-00-712	TECHNICAL ASSISTANCE	-	-	-	-	-	-	60,000
21-5-00-726	CONTRACTED SERVICES	6,810	2,352	84,644	-	5,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>15,626</b>	<b>11,831</b>	<b>96,124</b>	<b>545</b>	<b>26,000</b>	<b>19,465</b>	<b>482,500</b>
<b>CAPITAL OUTLAY</b>								
21-5-00-906	CAPITAL OUTLAY	2,100	410	554,212	313,884	359,000	359,000	925,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,100</b>	<b>410</b>	<b>554,212</b>	<b>313,884</b>	<b>359,000</b>	<b>359,000</b>	<b>925,000</b>
<b>TOTAL EXPENDITURES</b>		<b>17,726</b>	<b>12,241</b>	<b>650,336</b>	<b>314,429</b>	<b>385,000</b>	<b>378,465</b>	<b>1,407,500</b>
<b>TOTAL REQUIREMENTS</b>		<b>17,726</b>	<b>12,241</b>	<b>650,336</b>	<b>314,429</b>	<b>779,983</b>	<b>378,465</b>	<b>1,472,527</b>
<b>21-URBAN RENEWAL PROJECT FUND NET TOTAL</b>		<b>100,175</b>	<b>88,609</b>	<b>(1,447)</b>	<b>285,090</b>	<b>-</b>	<b>419,527</b>	<b>-</b>



# Additional Information

## Personnel Services

### STAFF RESOURCES

The tables that follow illustrate the staff FTEs by department and by fund for the last five years and proposed FY 2024/25 Budget.

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

DEPARTMENT	Full Time Equivalent						Change from Prev Yr
	19/20	20/21	21/22	22/23	23/24	24/25	
<b>City Manager's Office</b>							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Deputy Recorder					1.00	1.00	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	-
<b>Finance &amp; Administration</b>							
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Accounting Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
City Hall Administrative Lead	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	-
<b>Community Development</b>							
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	1.00	1.00	1.00	1.00	1.00	1.00	-
Associate Planner	-	-	1.00	1.00	1.00	1.00	-
Planning Technician	1.00	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer				1.00	1.00	1.00	-
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	-
<b>Public Works</b>							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Capital Projects Manager	-	-	-	-	-	1.00	1.00
Maintenance Supervisor/Division Lead	1.00	1.00	1.00	1.00	1.00	1.00	-
Project Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-
Engineering Technician	-	-	-	1.00	-	-	-
Administrative Assistant	1.00	-	-	-	-	-	-
Parks and Public Event Coordinator	-	1.00	1.00	-	-	-	-
Utility Worker III/II	2.00	2.00	2.00	2.00	2.00	2.00	-
Utility Worker I	3.00	3.00	3.50	3.50	3.50	3.50	-
Utility Worker I	0.50	0.50	-	-	-	-	-
<b>Total</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>8.50</b>	<b>9.50</b>	<b>1.00</b>
<b>TOTAL FTEs</b>	<b>17.50</b>	<b>17.50</b>	<b>18.50</b>	<b>19.50</b>	<b>19.50</b>	<b>20.50</b>	<b>1.00</b>
<b>Total FTE %age inc(dec)</b>	<b>14.75%</b>	<b>0.00%</b>	<b>5.71%</b>	<b>5.41%</b>	<b>0.00%</b>	<b>5.13%</b>	



# Additional Information

## Personnel Services

### COMPARISON OF PERSONNEL CHANGES FTE ALLOCATIONS BY FUND

FUND	Allocated FTE by Fund						Change from Prev Yr
	19/20	20/21	21/22	22/23	23/24	24/25	
<b>General Fund</b>							
Admin	2.45	2.40	2.20	1.90	2.00	2.00	-
Maintenance	0.75	0.75	0.75	0.85	0.85	0.85	-
Parks	1.60	2.00	2.05	1.75	1.75	1.75	-
Planning	2.95	2.75	3.50	4.20	4.60	4.90	0.30
<b>Total General Fund</b>	<b>7.75</b>	<b>7.90</b>	<b>8.50</b>	<b>8.70</b>	<b>9.20</b>	<b>9.50</b>	<b>0.30</b>
<b>Water</b>	<b>3.40</b>	<b>3.30</b>	<b>3.35</b>	<b>3.50</b>	<b>3.30</b>	<b>3.54</b>	<b>0.24</b>
<b>Streets</b>	<b>3.20</b>	<b>3.35</b>	<b>3.55</b>	<b>4.00</b>	<b>3.90</b>	<b>4.03</b>	<b>0.13</b>
<b>Sewer</b>	<b>3.15</b>	<b>2.95</b>	<b>3.10</b>	<b>3.30</b>	<b>3.10</b>	<b>3.43</b>	<b>0.33</b>
<b>TOTAL FTEs</b>	<b>17.50</b>	<b>17.50</b>	<b>18.50</b>	<b>19.50</b>	<b>19.50</b>	<b>20.50</b>	<b>1.00</b>

### PERSONNEL SERVICES COMPARISON

Personnel Services	17/18	18/19	19/20	20/21	21/22	22/23	23/24	Proposed FY 2024/25
Budget	\$ 1,619,369	\$ 1,619,283	\$ 1,824,968	\$ 1,914,789	\$ 2,114,019	\$ 2,344,028	\$ 2,608,197	\$ 2,999,933
Actual/Projected	1,557,954	1,540,196	1,712,383	1,741,081	1,924,311	1,990,539	2,264,873	-
<b>FTE</b>	<b>17.8</b>	<b>17.25</b>	<b>17.5</b>	<b>17.5</b>	<b>18.5</b>	<b>19.5</b>	<b>19.5</b>	<b>20.5</b>
<b>COLA</b>	<b>1.4%</b>	<b>2.2%</b>	<b>2.65%</b>	<b>2.2%</b>	<b>6.1%</b>	<b>\$.82/Hour</b>	<b>\$.82/Hour</b>	<b>3.4%</b>
<b>Merit</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
<b>Medical Premium</b>								
<b>CIS Forecast Incr</b>	<b>2.5%</b>	<b>9.1%</b>	<b>5.5%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>1.5%</b>	<b>5.5%</b>	<b>10.0%</b>
<b>Actual FF Monthly Prem</b>	<b>2,000.06</b>	<b>2,169.25</b>	<b>2,243.85</b>	<b>2,353.46</b>	<b>2,364.64</b>	<b>2,387.87</b>	<b>2,418.74</b>	
<b>% change</b>	<b>12.7%</b>	<b>8.5%</b>	<b>3.4%</b>	<b>4.9%</b>	<b>0.5%</b>	<b>1.0%</b>	<b>1.3%</b>	
<b>PERS</b>								
<b>OPSRP</b>	<b>15.97%</b>	<b>15.97%</b>	<b>20.50%</b>	<b>20.50%</b>	<b>23.05%</b>	<b>23.05%</b>	<b>24.47%</b>	<b>24.47%</b>
<b>Tier</b>	<b>20.28%</b>	<b>20.28%</b>	<b>24.80%</b>	<b>24.80%</b>	<b>25.38%</b>	<b>25.38%</b>	<b>26.49%</b>	<b>26.49%</b>



# Comprehensive Financial Management Policies

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## I. PURPOSE

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

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

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

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social well-being and physical conditions of the City.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential public facilities, utilities, and capital equipment.
4. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.
5. Protect and enhance the City's credit rating 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 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.





## Comprehensive Financial Management Policies

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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 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.

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



## Comprehensive Financial Management Policies

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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.
  - b. 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, an annual comprehensive 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.



## **Comprehensive Financial Management Policies**

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### 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.
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.



## Comprehensive Financial Management Policies

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3. and changes in employee benefits will be included in the proposed budget under Personnel Services.
4. 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.
5. The operation of City utilities and streets and city property maintenance must have adequate funds to procure needed supplies and parts.
6. The City will maintain a purchasing ordinance for public procurements and improvements and set expenditure authorization levels for city staff.
7. 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.
8. 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.
9. 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 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.
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.



## Comprehensive Financial Management Policies

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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 funding of vehicles and equipment. The City will also establish major repairs and replacement reserves to provide 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 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.



## **Comprehensive Financial Management Policies**

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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.

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:



## Comprehensive Financial Management Policies

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

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

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

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

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

### General Fund

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

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

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

### Enterprise Funds

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

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





# Comprehensive Financial Management Policies

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## All Other Operating Funds

Operating Contingency -The City will maintain a reserve goal of at least an average of two months of the operating budget in all other operating funds. In the event that reserves, and contingencies decrease to levels below the levels established by this policy, the City will develop a plan to restore reserves and contingencies to the required levels.

## XIII. INVESTMENTS

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

## XIV. FIXED ASSET CAPITALIZATION POLICY

### Purpose and Scope

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

### 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





# Comprehensive Financial Management Policies

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.

### 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.



**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 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].