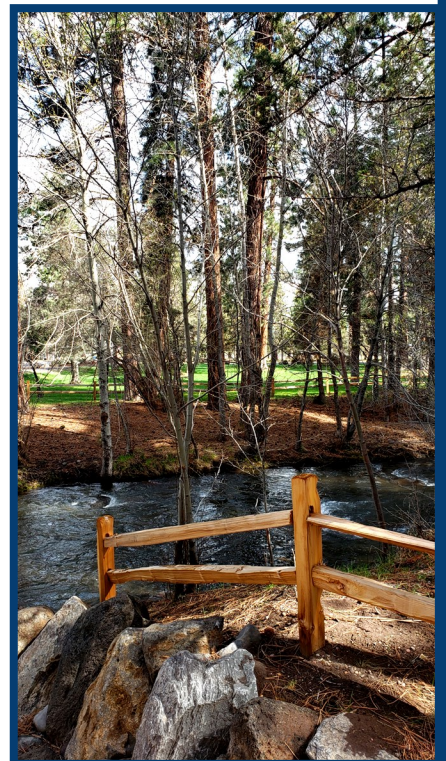




# **CITY OF SISTERS ADOPTED BUDGET FISCAL YEAR 2023-2024**



**Whychus Creek Riparian Enhancement Project  
Completed Fall of 2022**

# Adopted Budget FY 2023/24

## Table of Contents



### INTRODUCTION

	Page
Budget Committee .....	i
City of Sisters Snapshot.....	ii
Budget Calendar.....	iii
City Manager Budget Message .....	iv

### BUDGET SUMMARY

City Council Goals.....	1
Organizational Chart .....	3
Budget Process .....	4
Major Revenue Sources .....	7
Summary of Program Revenues .....	7
Property Tax Overview.....	8
Summary of General Fund Revenues.....	9
Summary of Special Revenue Funds .....	10
Summary of Enterprise Fund Revenues.....	11
Staffing and Labor Costs .....	12
Other Major Expenditures .....	14
Debt Obligations Summary .....	14
Reserves, Transfers and Capital Projects .....	14

### FUND SUMMARIES

Fund Organizational Chart .....	16
Revenue and Expenditure Summary .....	17

#### Governmental Funds

General Fund .....	20
--------------------	----

#### Special Revenue Funds

Street Fund .....	43
Street SDC Fund.....	47
Park SDC Fund .....	51
Parking District Fund .....	53

#### Debt Service Fund

City Hall Debt Service Fund .....	55
-----------------------------------	----

#### Proprietary and related Special Revenue Funds

Water Fund.....	57
Water SDC Fund .....	61
Sewer Fund.....	65
Sewer SDC Fund .....	69

# Adopted Budget FY 2023/24

## Table of Contents



### URBAN RENEWAL AGENCY

Budget Committee .....	73
------------------------	----

#### Executive Summary

Budget Message.....	74
Urban Renewal District Map.....	78
Goals & Objectives .....	79

#### Fund Summaries

Revenue and Expenditure Summary .....	81
Urban Renewal Debt Service Fund .....	82
Urban Renewal Project Fund .....	84

### ADDITIONAL INFORMATION

Accounts Payable Vendor Listing .....	86
Committees and Boards .....	93
Salary and Benefits Historical Data .....	94
Comprehensive Financial Management Policies .....	96
Glossary of Municipal Finance Terms .....	108



## Adopted Budget For Fiscal Year 2023/24

### CITY COUNCIL

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

### APPOINTED OFFICIALS

Dave Moyer  
Robin Smith  
Doug Mahoney  
Sarah McDougall  
Nancy Connolly

### CITY STAFF

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

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# CITY SNAPSHOT

Incorporated in 1946, the City of Sisters, with a population of 3,489, 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 small-town feel, Sisters offers a range of amenities typically found in larger cities, such as a variety of restaurants, shops, art galleries, golf courses, and a movie theater.

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 2023/24 budget of approximately \$32 million, the City employs 19.5 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 \$32 MILLION**

**19.5 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 through  
Deschutes County.

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

**School District Enrollment**  
1,187

**38 Acres of Parks and  
Open Space**





### **Budget Calendar For Fiscal Year 2023/24**

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

- Nugget News and City Website Wednesday, May 10 & 17

#### **Budget Meetings**

- Budget Meeting #1-Message/Public Comment Tuesday, May 23, 2023
- Budget Meeting #2 Wednesday, May 24, 2023

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

- Nugget News and City Website Wednesday, June 7, 2023

#### **City Council Meeting/Hearing/Budget Adoption**

Wednesday, June 14, 2023

#### **Final Budget Document Printed and Published**

Friday September 8, 2023



# City of Sisters Budget FY 2023/24

## Budget Message

### City Manager's Budget Message Adopted Budget Fiscal Year 2023/24 May 23, 2023

#### Members of the Budget Committee and Residents of Sisters,

I am pleased to present the City of Sisters budget for the 2023/24 Fiscal Year. This budget reflects our continued commitment to providing and maintaining the high standard of governance that we all value in service to our community. This year's budget focuses on several key priorities essential to our City's health and well-being, including preserving our livability, managing growth, sustainability, and community involvement. As the City has grown and the budget has consistently increased, strategic investments and steady leadership to manage growth have never been more critical.

We believe there are a number of key priorities that are essential to managing growth responsibly and sustainably. Those priorities start with sound housing strategies and allocating resources to pursue partnerships for the development of affordable and workforce housing. With growth also comes the need for enhanced infrastructure, this budget prioritizes projects that make sure we keep pace with needed water, sewer and street enhancements. As a City we continue to work towards managed growth that aligns with our community's values and needs.

With the management of growth in the community, the availability of affordable and sustainable housing remains a top priority. We recognize that housing affordability is a complex issue that requires many solutions. We will continue to work with our local, state, and federal partners to support initiatives that contribute to mixed, affordable and stable housing in our community. To achieve this goal, we are taking a multifaceted approach that includes partnering with Deschutes County and Northwest Housing Alternatives (NHA) to build a 40-unit multi-family affordable apartment complex, working with the Sisters Cold Weather Shelter, Community Leadership Team, Family Access Network, and other local housing advocates to ensure that our City residents have supportable housing options.

We are investing in infrastructure improvements that will make our City more resilient, including developing a funding strategy and initiating the design and construction of high-priority projects from the newly updated Water and Wastewater Capital Improvement Plans, completing the design and initiating the construction for Barclay Drive alternate route improvements, and developing Water and Wastewater System emergency preparedness projects. These improvements will ensure that we meet our growing population's needs.

The Sisters community is comprised of engaging and thoughtful citizens. We are committed to promoting civility and respectful discourse within our community, and we are prioritizing community engagement by investing in new initiatives to foster open and respectful dialogue among our residents to help build a strong sense of community.

The City is committed to sustainability initiatives such as continuing the Water Conservation Plan, implementing an Environmental Sustainability Plan that addresses operations, maintenance, and replacement of existing City facilities and provides support for electric vehicles, and the design of the East Portal Mobility Hub.



# City of Sisters Budget FY 2023/24

## Budget Message

The City is dedicated to supporting our local businesses while also promoting sustainable growth. To that end, we will support the new Destination Management Organization, Explore Sisters, in tourism and marketing initiatives that highlight our commitment to sustainability and our natural beauty. We will also partner with Economic Development for Central Oregon to support traded-sector economic development, including assisting with support on workforce housing and childcare.

We are prioritizing public safety by allocating funds for one additional patrol deputy within the City. In addition, we continue to support options to enhance traffic safety by investing in and implementing top-priority projects from the City's 2020 Traffic Safety Audit to improve pedestrian and bicycle safety.

Our staff is a top priority, and we have allocated resources to ensure that we can continue to invest in our team and provide opportunities for growth and development. We believe that our success as a City is tied directly to the skills and dedication of our staff, and we remain committed to supporting them in any way we can. We also recognize the importance of fiscal responsibility and will continue to adjust staffing as needed to ensure we are using our resources in the most efficient way possible.

Below, the FY 2023/24 Council Goals are outlined and their connection to the budget. The City Council established a set of Goals organized into six categories focused on improving our City in ways that will benefit everyone who lives in Sisters. These goals are ambitious, but we are confident that we can achieve them with the support of our community and our staff.

- ***Housing, Livability, and Growth***

These projects aim to ensure adequate supplies of residential, commercial, and industrial buildable land within the City while honoring the historic small-town character of the community and critical components of our livability, such as our parks and open spaces.

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

Continue our partnership with Sisters-Camp Sherman Fire District and other agency partners to improve public awareness about wildfire preparedness and mitigation. Prioritize updating defensible space and structural hardening requirements through the Development Code.

- ***Economic Development***

Build on past successes to further Sisters as a sustainable tourist destination and support traded-sector businesses for a diverse economy that fosters the community's creative culture while spurring investment, adding living-wage jobs, and expanding critical needs such as workforce housing, childcare, transportation options, and workforce development.

- ***Essential Infrastructure***

Continue planning and investment in our water and wastewater systems, streets, and parks as the foundation of our community. Address traffic congestion and safety and prepare funding strategies for large infrastructure capital projects to ensure the continuation of quality services.





## City of Sisters Budget FY 2023/24

### Budget Message

- ***Good Governance***

Ensure a fiscally responsible, transparent, and responsive local government organization for the community now and in the future. Actively seek input from residents on a range of issues through community outreach focused on inclusivity and diversity.

- ***Environmental Sustainability***

Honor and strive to play a proactive role in maintaining our natural environment. Invest in energy efficiency, sustainability, and conservation measures for City operations and capital projects in the community for residents and visitors alike.

- ***Urban Renewal Agency***

Pursue funding strategies to move priority URA projects forward, including the Westside Pump Station, Adams Avenue Streetscape Project, and the US20/Locust Street Roundabout art and landscaping.

This budget strikes the right balance between investing in our community and maintaining fiscal responsibility. As always, we welcome your input and feedback to our budget and priorities. We are committed to transparency and accountability, and we will continue to work diligently to ensure that our budget reflects the needs and values of our community.

Thank you for your support and participation in the budget process. Together, we can continue to make Sisters a great place to live, work, and play.

Respectfully submitted,

Joseph O'Neill  
Budget Officer / Interim City Manager



## **FY 2023/24 CITY COUNCIL GOALS**

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

- Leverage local and regional resources and partnerships to help the Sisters houseless community.
- Continue to pursue resources and partnerships for the development of affordable and workforce housing.
- Continue to implement the strategies of the Housing Plan and Efficiency Measures Report.
- Update Urban Growth Boundary (UGB) sufficiency report to assist in determining whether a UGB expansion will be pursued.
- 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.
- Continue to strengthen and prioritize Dark Sky Code language.
- Evaluate Short-Term Rental Code language to mitigate adverse impacts on the community.

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

- Expand partnerships and identify grants with County, State, and Federal governments regarding wildfire mitigation and natural disaster preparedness.
- Continue partnership with Sisters-Camp Sherman Fire District and other agency partners to improve public awareness about wildfire preparedness and mitigation.
- Work toward updating defensible space and structural hardening requirements through the Development Code.
- Continue implementing the Wildfire Resiliency Plan for the City's critical infrastructure and property.

### **ECONOMIC DEVELOPMENT**

- Continue partnership with Explore Sisters for tourism promotion, development, and sustainability.
- Explore project concepts for a multi-purpose recreational facility that supports residents and visitors at the future northwest park adjacent to the Woodlands Development.
- Partner with Economic Development for Central Oregon to support traded-sector economic development, including assisting with support on workforce housing and childcare.



## **FY 2023/24 CITY COUNCIL GOALS**

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### **ESSENTIAL INFRASTRUCTURE**

- Develop a funding strategy and initiate the design and construction of high-priority projects from the newly updated Water and Wastewater Capital Improvement Plans.
- Complete design and initiate construction for Barclay Drive alternate route improvements.
- Develop and construct Water and Wastewater System emergency preparedness projects.
- Continue to invest in and implement top-priority projects from the City's 2020 Traffic Safety Audit to improve pedestrian and bicycle safety.

### **GOOD GOVERNANCE**

- Continue to be an active partner of the Vision Implementation Team and collaborate with community organizations to advance key Vision strategies.
- Update Water and Wastewater utility rates and applicable City System Development Charges.
- Develop and implement a community outreach plan.

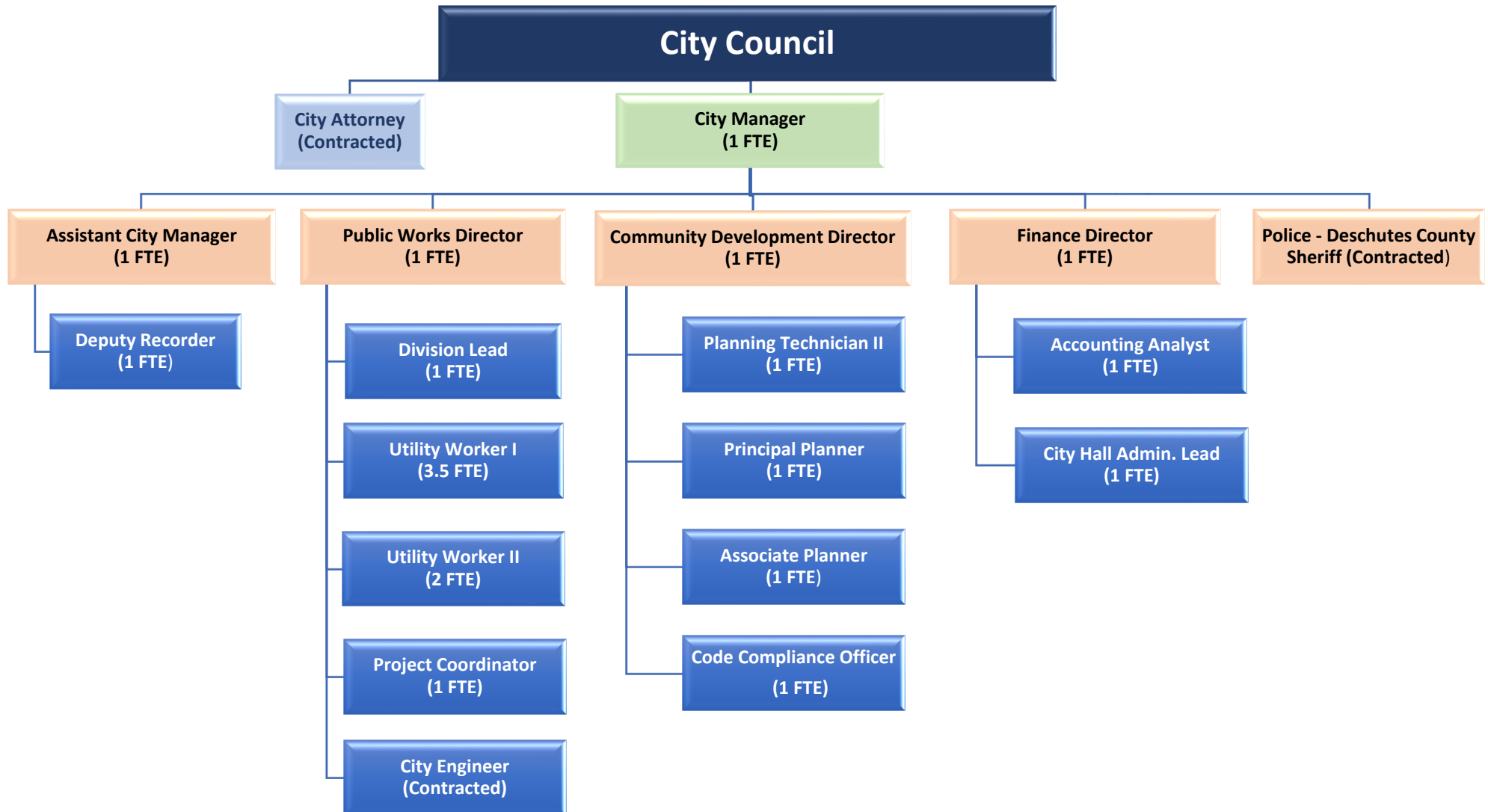
### **ENVIRONMENTAL SUSTAINABILITY**

- Implement the Water Conservation Plan, adopt year two priorities to reduce citywide consumption, and continue educating the community regarding natural resources conservation strategies.
- Begin implementing the City's Environmental Sustainability Plan, which addresses operations, maintenance, and replacement of existing city facilities and provides support for electric vehicles.
- Design the East Portal Mobility Hub based on the approved final concept plan.
- Study the viability of constructing electric vehicle charging facilities throughout the City and assess Development Code amendments necessary to help facilitate them.

### **URBAN RENEWAL AGENCY GOALS**

- Pursue a bond funding strategy to access existing URA funds for priority projects outlined in the 2020 URA Project List.
- Develop a funding strategy and construction timing for the Adams Avenue Streetscape Project.
- Complete design and initiate construction of the Westside Pump Station.
- Allocate remaining US20 @ Locust Roundabout funding for the future roundabout art and landscaping project.

# Organizational Chart





# Adopted Budget FY 2023/24

## 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 the following 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, see Fund Summaries. 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 will be distributed to the committee at a reasonable 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

# Adopted Budget FY 2023/24

## Budget Process



viewing it. Committee member discussions about the proposed budget must be held during public meetings.

*Committee Approved Budget.* The budget officer (City Manager) 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 or deletions made by the committee, it is approved and forwarded to the City Council for adoption. When approving the budget, the budget committee must approve an amount or rate of property tax to be certified to the county assessor.

### **Adopting the Budget**

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

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

### **Supplemental Budget**

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

### **BASIS OF BUDGETING**

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



### BUDGET STRUCTURE

Detailed fund revenue and expenditure information is compiled utilizing an accounting structure required under Oregon Budget Law. The structure is made up with 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 program.
- 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 or revenue 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 City. 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.

# 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.

#### Special Revenue Funds

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

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

#### Debt Service Fund

*City Hall Debt Service Fund*

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

#### Enterprise Funds

*Water Fund, Sewer Fund*

These funds account for goods and services provided to the general public. User fees are charged for these services. Enterprise funds are managed similarly to private business and are structured to be self-supporting. 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 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<i>Governmental Funds</i>						
General Fund	\$ 5,567,865	\$ 5,778,048	\$ 7,622,439	\$ 8,844,018	\$ 8,844,018	\$ 8,844,018
<i>Special Revenue Funds</i>						
Street Fund	\$ 2,230,117	\$ 2,449,695	\$ 2,295,155	\$ 2,821,635	\$ 2,821,635	\$ 2,821,635
Street SDC Fund	1,686,515	2,038,967	2,190,300	2,611,722	2,611,722	2,611,722
Water SDC Fund	3,341,715	2,782,135	2,154,210	2,757,361	2,757,361	2,757,361
Sewer SDC Fund	2,636,257	2,975,898	3,111,728	3,701,442	3,701,442	3,701,442
Park SDC Fund	816,862	1,053,841	1,183,606	1,264,276	1,264,276	1,264,276
Parking District Fund	249,808	270,162	279,572	314,597	314,597	314,597
City Hall Debt Service Fund	58,372	61,203	56,259	56,635	56,635	56,635
<b>Total Special Revenue Funds</b>	<b>\$ 11,019,646</b>	<b>\$ 11,631,901</b>	<b>\$ 11,270,830</b>	<b>\$ 13,527,668</b>	<b>\$ 13,527,668</b>	<b>\$ 13,527,668</b>
<i>Proprietary Funds</i>						
Water Fund	\$ 2,551,643	\$ 2,935,851	\$ 3,173,895	\$ 3,956,950	\$ 3,956,950	\$ 3,956,950
Sewer Fund	3,028,522	3,651,381	3,492,311	4,387,842	4,387,842	4,387,842
<b>Total Proprietary Funds</b>	<b>\$ 5,580,165</b>	<b>\$ 6,587,232</b>	<b>\$ 6,666,206</b>	<b>\$ 8,344,792</b>	<b>\$ 8,344,792</b>	<b>\$ 8,344,792</b>
<b>TOTAL RESOURCES</b>	<b>\$ 22,167,676</b>	<b>\$ 23,997,181</b>	<b>\$ 25,559,475</b>	<b>\$ 30,716,478</b>	<b>\$ 30,716,478</b>	<b>\$ 30,716,478</b>



# Budget Summary

## Major Revenue Sources



### Property Taxes Overview

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

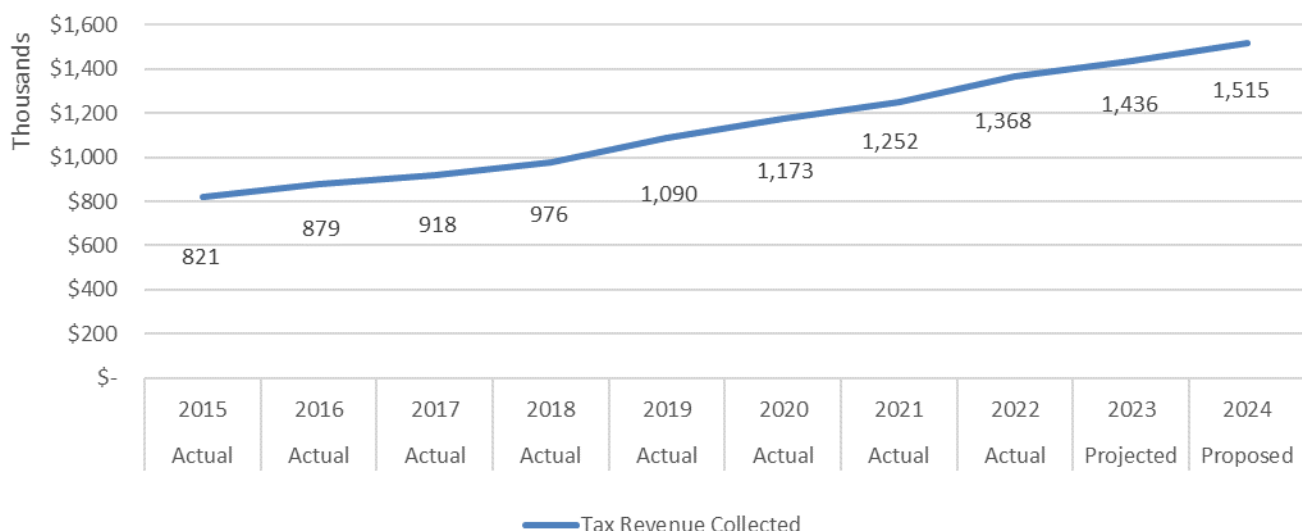
**Assessed Valuation** – Assessed value is a measure of the taxable value of real, personal, and utility property in the City. Property taxes are paid by businesses and homeowners based on the assessed value of their property. The FY 2023/24 budget assumes an estimated taxable property value of \$599,591,538 or a 5.5% increase in actual over FY 2022/23 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 2023/24 budget levies the full \$2.6417 rate. Budget taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.

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

**Property tax collected and distributed** – The projected total City property taxes collected during FY 2022/23 is approximately \$1,420,000. Property taxes comprise approximately 31% of the City's General Fund FY 2022/23 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 2023/24 will be billed by late October and can be paid in thirds on November 15, 2023, February 15, 2024 and May 15, 2024. Taxes from the permanent rate are recorded in the General Fund. The chart below shows the last ten years and estimated of property tax revenue collections.

**GENERAL LEVY PROPERTY TAX COLLECTED (IN THOUSANDS)**  
**FY 2015-2024**



# Budget Summary

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## Major Revenue Sources



### SUMMARY OF GENERAL FUND REVENUES

**Property Tax** is revenue from residential and commercial property taxes within the City. The property tax rate is fully levied. For FY 2023/24 the City is assuming a 5.5% 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 2023/24.

**Transient Lodging (Room) Tax** – Sisters administers a lodging tax of 8.99% on room rates for overnight lodging of less than 30 days. Transient Lodging (Room) Tax (TRT or TLT) is the City's second largest General Fund income source. Despite the volatile economic environment for the last three years, Sisters has retained its tourist popularity resulting in the TLT exceeding conservative projections in prior Fiscal Years. The TLT for Fiscal Year 2023/24 is expected to remain consistent with a marginal 2% increase when compared to projected Fiscal Year 2023/24.

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

*Planning and Inspection Fees* – As of July 1, 2016 Deschutes County began administering building permitting services for the City. This revenue will be limited to Advanced Planning and Land Use review fees which are budgeted at a total of \$150,000 for the fiscal year. The City has continued to experience development at a steady rate for both commercial and residential activity.

*Business License* – The number of entities conducting business within the City of Sisters has remained consistent with prior year and the Fiscal Year 2023/24 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 2023/24.

**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 2022/23.

**American Rescue Plan Act (ARPA)** – The Federal Government granted funds to States and localities for the opportunity to make strategic investments in infrastructure, rebuild reserves to enhance financial stability, and cover temporary operating shortfalls in the aftermath of the COVID-19 pandemic. The City received \$617,702, half of which was received in FY 2021/22 and the second tranche was received in August of 2022. Though both tranche's were received in prior fiscal years, they are noteworthy due to the dramatic impact to the City-wide funds.

# Budget Summary

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## Major Revenue Sources



### SUMMARY OF SPECIAL REVENUE FUNDS

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

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

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

*State Highway Tax* – The highway tax base is budgeted at a minimal increase of 3% when compared to FY 2022/23. 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, internet, television, electric, garbage and utilities. The franchise fee ranges from 5% - 7% of gross revenues generated by the utility within the City limits.

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

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

SDCs revenue in FY 2022/23 experienced slight decreases due to the slowdown in residential development activity. However, specifically larger projects such the Sisters Elementary School, McKenzie Meadows and the Woodland projects buoyed the FY 2022/23 budget expectations. The City estimates that this activity will remain consistent for FY 2023/24 and though budgeted conservatively, the projected revenue is closer to actual than in prior year estimates. The table on the following page is a revenue comparison by SDC fund.

# Budget Summary

## Major Revenue Sources



### SUMMARY OF SYSTEM DEVELOPMENT CHARGES BY FUND

	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Projected 2022/23	Adopted 2023/24	% Inc(Dec)
<b>Street SDC Fund</b>							
System Development Charges	\$ 123,756	\$ 398,825	\$ 581,198	\$ 355,334	\$ 300,000	\$ 350,000	16.67%
Interest	15,812	16,659	9,307	7,236	6,000	55,000	816.67%
<b>Total Revenues</b>	<b>139,568</b>	<b>415,484</b>	<b>590,505</b>	<b>362,570</b>	<b>306,000</b>	<b>405,000</b>	
<b>Sewer SDC Fund</b>							
System Development Charges	378,409	506,493	723,858	486,683	350,000	375,000	7.14%
Interest	41,445	33,350	15,066	10,458	8,800	86,000	877.27%
<b>Total Revenues</b>	<b>419,854</b>	<b>539,843</b>	<b>738,924</b>	<b>497,141</b>	<b>358,800</b>	<b>461,000</b>	
<b>Water SDC Fund</b>							
System Development Charges	295,520	417,249	564,686	435,312	350,000	275,000	-21.43%
Interest	58,181	53,653	19,442	9,406	7,500	73,000	873.33%
<b>Total Revenues</b>	<b>353,701</b>	<b>470,902</b>	<b>584,128</b>	<b>444,718</b>	<b>357,500</b>	<b>348,000</b>	
<b>Park SDC Fund</b>							
System Development Charges	128,844	192,073	195,652	199,904	160,000	150,000	-6.25%
Interest	10,215	11,525	4,965	3,815	3,200	30,000	837.50%
<b>Total Revenues</b>	<b>139,059</b>	<b>203,598</b>	<b>200,617</b>	<b>203,719</b>	<b>163,200</b>	<b>180,000</b>	
<b>Total SDC Funds</b>	<b>\$ 1,052,182</b>	<b>\$ 1,629,827</b>	<b>\$ 2,114,174</b>	<b>\$ 1,508,148</b>	<b>\$ 1,185,500</b>	<b>\$ 1,394,000</b>	<b>17.6%</b>

### SUMMARY OF ENTERPRISE FUNDS

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

**Water Fund** – Revenue received from water utility customers pays for water collection and distribution system operations. Charges for services are billed at a base rate of \$19.37/month plus \$1.00 for each additional 100 cf.

**Sewer Fund** – Revenue received from wastewater utility customers pays for the City's wastewater collection and treatment system. Sewer fees for residential customers are calculated at one (1) sewer equivalent dwelling unit (EDU) of \$41.60. 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

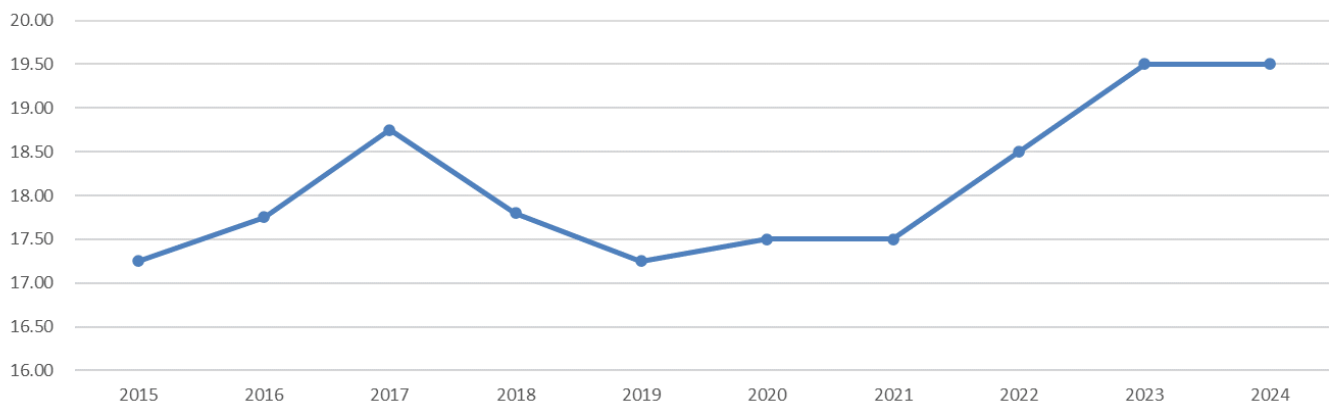
## Staffing and Labor Costs



- **Staffing and Labor Costs**

The adopted budget for the current fiscal year (FY 2022/23) includes 19.5 Full Time Equivalents (FTE) which incorporates the placement of an additional position in the Public Works Department. As an alternative to bringing on an FTE, Public Works was able to manage the additional workload capacity through the current contract with the City Engineer. During the staff analysis process for the upcoming budget (FY 2023/24), it was evident a bandwidth shortage existed in the overall workload for the Council Manager department so that prior FTE requirement was transitioned to the Council Manager department, therefore, City is proposing no increases or decreases in FTE for the Budget Year 2023/24.

### Full Time Equivalents (FTE) History



Fiscal Year 2022/23 experienced the second of two unprecedented years of increases in cost for virtually every consumer category. Being mindful of these costs to the impact for City Employees, staff proposed, and City Council approved a mid-year cost of living adjustment (COLA) of 5.9% which took effect the first pay period in January 2023.

For purposes of 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 7.0%. Being that there was already a mid-year COLA of 5.9%, the COLA for this budget would be 1.1% (7.0% less 5.9%).

Staff received input on the traditional application of a fixed percentage COLA that was applied to the entire pay plan classification and a concern that as these higher percentage increases are implemented, the result would over the years widen the wage range and apply an inequitable dollar per hour adjustment for each employee. To address this issue, City staff evaluated applying a fixed cost COLA to each employee and that fixed base COLA methodology is included in this budget.

# Budget Summary

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## Staffing and Labor Costs



To apply an equal (fixed) cost of living adjustment to each employee, the average wage for all non-contract City employee was calculated and the proposed 1.1% COLA was applied to that average wage. The COLA per hour resulted in an \$ .37 per hour increase and that fixed amount was applied to all wages in the pay plan. A merit adjustment of 3% is included in the personnel services for the City budget. Per employee policies, merits are tied to performance through a formal annual employee evaluation process.

Personnel Service allocations amongst funds 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 at an estimated 5.5% increase above FY 2022/23 levels. Employees will continue to contribute 10% of premium cost, ranging from \$85 to \$244 per month depending on the medical plan. The City actively promotes employee wellness through various initiatives including safety meetings, fitness programs, employee assistance programs and other measures.

The Public Employee Retirement System (PERS) employer contribution rate will increase by 6% and 8% for Tier Employees and OPSRP (Oregon Public Service Retirement Plan), respectively. All else being equal, the updated rates for the FY 2023/25 biennium will result in an approximate \$21,000 impact to personnel services City-wide. The applied Tier 1/Tier 2 employees contribution rate is 20.49% and OPSRP employees' contribution rate of 18.47%. The City will continue to support the employee's 6% share of the PERS contribution.

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**

The insurance rates for Worker's compensation, Property and Liability insurance coverage are updated annually. Two years ago, the City's comprehensive insurance carrier CityCounty Insurance transitioned their worker's compensation service to State ran SAIF (Savings Association Insurance Fund). With this transition, the City benefitted from a significant decrease in premiums of 80% or approximately \$45,000 City-wide in savings. That savings is expected to continue for Fiscal Year 2023/24 as the proposed increase is expected to be financially minimal. 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. The City of Sisters has not recently experienced major claims so it is expected the rate impacts for the budget will align with carrier percentage change estimates. These percentages are expected as follows:

- Worker's compensation insurance rates will increase from 5% to 8%
- Property and Liability insurance will increase by 7% and 9%, respectfully.

## Budget Summary

### Other Major Expenditures



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

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

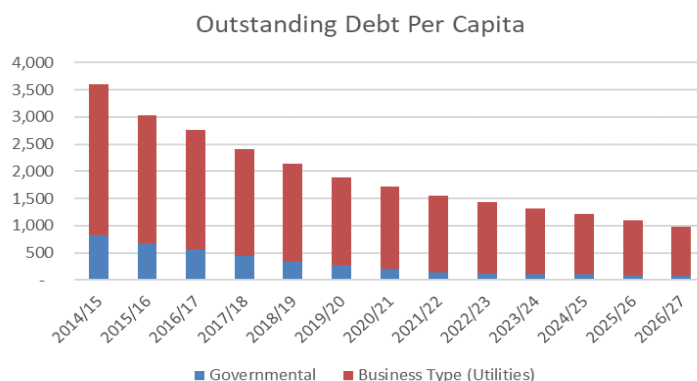
In January of 2016, the City issued full faith and credit refunding bonds in the amount of \$6,180,000. Proceeds from the issuance were used to payoff the City's loans payable for City Hall Facility, sewer system, Lazy Z property, and USDA revenue bonds. Interest is 2.95% with a maturity date of December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

In February of 2015, the Sisters Urban Renewal Agency received financing from Bank of the Cascades (now First Interstate Bank) to payoff an outstanding loan from the City and finance new Urban Renewal Agency projects. The loan of \$1,253,318 carried an interest rate of 3.22%, for 7 years. It is backed by the Full Faith and Credit of the City. This debt is due and was paid in full in February of 2022.

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.

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.

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

## Budget Summary

### Other Major Expenditures



used to fund events or service needs that were unanticipated during the budget development. This reserve will also allow the General Fund to operate without funding its operations through short-term borrowing.

- The Affordable Housing Reserve is restricted and represents the accumulation a portion of Transient Room Tax percentage (30% of .99%) in addition to any contributions via development agreements. The Affordable Housing Reserve is reduced by distributions from the Affordable Housing Grant Program.
- The Tourism Reserve represents restricted Transient Lodging (Room) Tax funds allocated for future strategic destination management purposes.
- The advent of a new law enforcement agreement with the Deschutes County Sheriff's Office brought an increased cost to policing services inside the City. Though there are sufficient resources to account for the enhancement in public safety, a reserve account was established to remain thoughtful about the future financial impact of that agreement.
- A Rainy-Day Fund was established in FY 2020/21 to account for fluctuations in various economic climates and the long-term impact to the general fund. The FY 2023/24 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.

#### General Fund Reserves:

##### RESERVES

01-5-00-425	RESERVE FOR FUTURE EXPENDITURES	935,072
01-5-00-410	AFFORDABLE HOUSING RESERVE RESTR	562,869
01-5-00-411	HOUSING RESERVE	20,000
01-5-00-412	TOURISM RESERVE RESTRICTED	-
01-5-00-415	LAW ENFORCEMENT RESERVE	154,000
01-5-00-420	RAINY DAY FUND	1,465,000
01-5-00-445	CAPITAL REPLACEMENT RESERVE	392,935

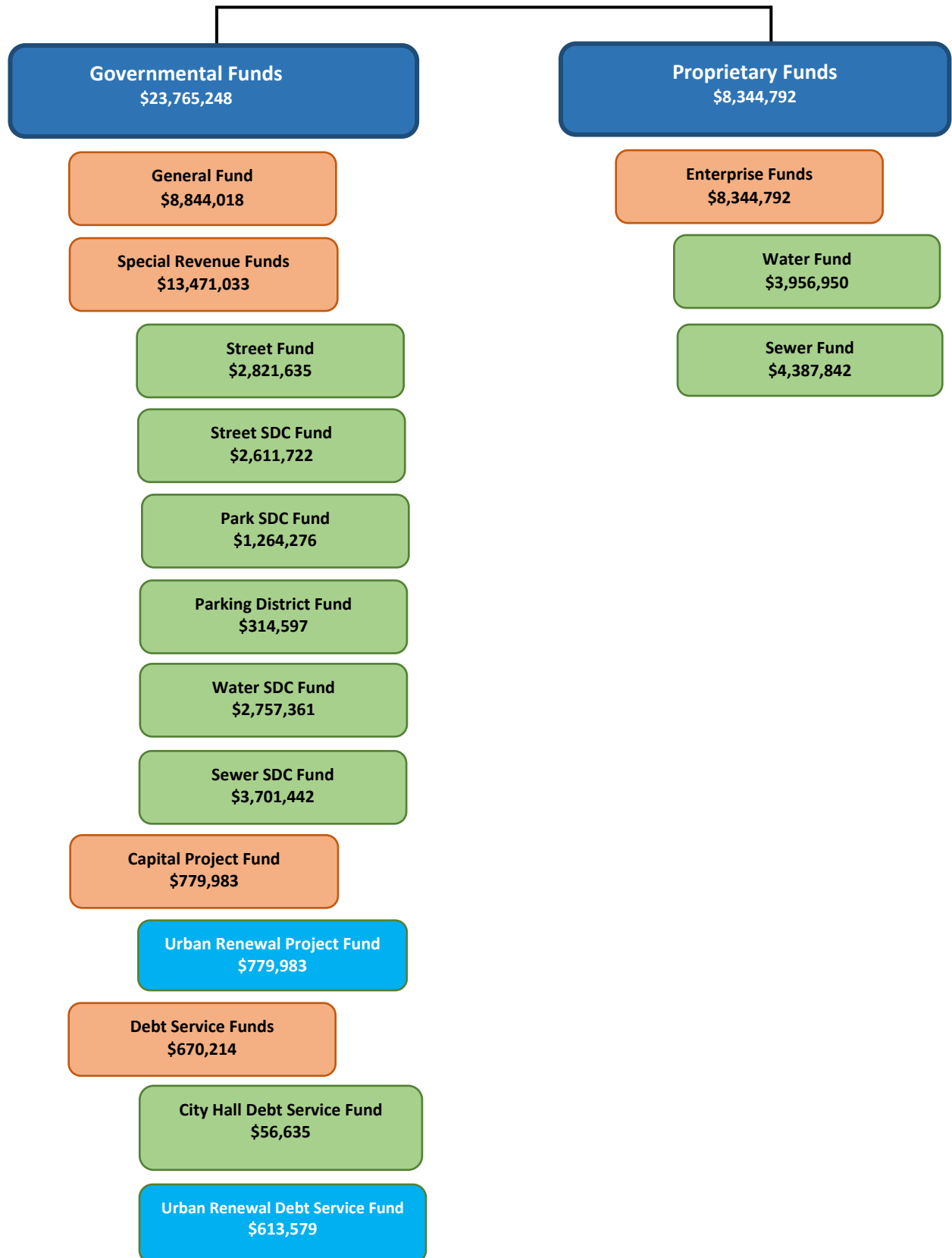
<b>TOTAL RESERVES</b>	<b>3,529,876</b>
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**Transfers:** Transfers from operating funds to the City Hall Debt Service Fund are proposed for City Hall debt service payments and to funds responsible for ARPA (American Rescue Plan Act) funds.

**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. Major projects budgeted for the upcoming year include Street Overlay projects, equipment procurements, Well #1 improvements, backup generators, westside pumpstation and biosolids removal.



## Fund Organizational Structure (Including URA)





# Revenue & Expenditure Summary

## Fund Summary

### CONSOLIDATED FINANCIAL SCHEDULE

This section is a summary of total revenues and expenditures budgeted in FY 2023/24.

**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 2022/23 Budget and FY 2023/24 Budget are the only columns that reflect a balanced budget due to the fact that the other years (including the FY 2021/22 Projected Year-end) include actual/expected revenues and expenses.

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

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property Taxes	\$ 1,658,599	\$ 1,773,342	\$ 1,849,500	\$ 1,958,500	\$ 1,958,500	\$ 1,958,500
Other Taxes	1,105,477	1,263,577	1,195,000	1,295,000	1,295,000	1,295,000
Franchise Fees	571,747	610,663	625,900	653,050	653,050	653,050
Licenses And Fees	686,594	722,234	691,800	692,500	692,500	692,500
Charges For Services	2,241,395	2,439,595	2,380,774	2,547,075	2,547,075	2,547,075
Intergovernmental	566,517	869,739	424,288	476,612	476,612	476,612
Fines And Forfeitures	1,539	7,360	5,500	9,000	9,000	9,000
Rental Income	9,125	11,400	1,800	1,800	1,800	1,800
Interest	109,708	93,315	71,700	599,200	599,200	599,200
Miscellaneous	210,764	200,482	362,077	352,650	352,650	352,650
Reimbursements	1,968	311	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers In/Loan Proceeds	612,500	615,300	1,250,900	1,050,300	1,050,300	1,050,300
DLCD Grant	-	28,000	1,000	-	-	-
System Development Charges	2,061,133	1,664,854	1,160,000	1,150,000	1,150,000	1,150,000
Revenues Total	<b>9,837,066</b>	<b>10,300,172</b>	<b>10,020,239</b>	<b>10,785,687</b>	<b>10,785,687</b>	<b>10,785,687</b>
Beginning Fund Balance	13,318,523	15,518,752	16,856,142	21,324,353	21,324,353	21,324,353
<b>TOTAL RESOURCES</b>	<b>\$ 23,155,589</b>	<b>\$ 25,818,924</b>	<b>\$ 26,876,381</b>	<b>\$ 32,110,040</b>	<b>\$ 32,110,040</b>	<b>\$ 32,110,040</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Personnel Services	\$ 1,741,081	\$ 1,924,311	\$ 2,344,028	\$ 2,608,195	\$ 2,608,195	\$ 2,608,195
Materials & Services	2,691,085	3,381,363	4,885,984	4,503,449	4,503,449	4,503,449
Capital Improvements	1,993,487	1,790,703	2,299,000	1,655,000	1,655,000	1,655,000
Debt Service	611,178	1,312,012	1,059,500	958,300	958,300	958,300
Expenditures Total	<b>7,036,831</b>	<b>8,408,389</b>	<b>10,588,512</b>	<b>9,724,944</b>	<b>9,724,944</b>	<b>9,724,944</b>
Operating Contingency	-	-	900,876	1,546,757	1,546,757	1,546,757
Unappropriated Reserves	-	-	-	-	-	-
Reserves	-	-	7,267,700	10,219,807	10,219,807	10,219,807
Reserve for Future Expenditures	-	-	7,758,263	10,288,232	10,288,232	10,288,232
Transfers Out	52,500	55,300	361,030	330,300	330,300	330,300
<b>TOTAL REQUIREMENTS</b>	<b>\$ 7,089,331</b>	<b>\$ 8,463,689</b>	<b>\$ 26,876,381</b>	<b>\$ 32,110,040</b>	<b>\$ 32,110,040</b>	<b>\$ 32,110,040</b>





# Revenue & Expenditure Summary

## Fund Summary

### SUMMARY OF CITY FUNDS – FY 2023/24 (EXCLUDING URA)

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund	Parking District Fund
<b>RESOURCES</b>					
Revenues:					
Property Taxes	\$ 1,515,000	\$ -	\$ -	\$ -	\$ -
Other Taxes	1,100,000	195,000	-	-	-
Franchise Fees	-	653,050	-	-	-
Licenses And Fees	654,500	7,500	-	-	14,500
Receipts	-	-	-	-	-
Charges For Services	35,175	-	-	-	-
Intergovernmental	211,672	264,940	-	-	-
Fines And Forfeitures	9,000	-	-	-	-
Rental Income	1,800	-	-	-	-
Interest	152,000	42,000	55,000	30,000	8,000
Miscellaneous	57,000	3,000	-	-	-
Other Grants	-	-	-	-	-
Transfers In/Loan Proceeds	500,000	-	-	-	-
System Development Charges	-	-	350,000	150,000	-
Revenues Total	<b>4,236,147</b>	<b>1,165,490</b>	<b>405,000</b>	<b>180,000</b>	<b>22,500</b>
Beginning fund balance	4,607,871	\$ 1,656,145	2,206,722	1,084,276	292,097
<b>TOTAL RESOURCES</b>	<b>\$ 8,844,018</b>	<b>\$ 2,821,635</b>	<b>\$ 2,611,722</b>	<b>\$ 1,264,276</b>	<b>\$ 314,597</b>
<b>REQUIREMENTS</b>					
Expenditures:					
Personnel Services	\$ 1,305,737	\$ 484,922	\$ -	\$ -	\$ -
Materials & Services	2,933,299	524,900	110,000	15,000	-
Capital Improvements	66,000	405,000	30,000	-	-
Transfers Out	302,600	7,000	-	-	-
Debt Service	-	-	-	-	-
Expenditures Total	<b>4,607,636</b>	<b>1,421,822</b>	<b>140,000</b>	<b>15,000</b>	<b>-</b>
Operating Contingency	706,506	168,304	-	-	-
Capital Reserves	392,935	251,749	-	-	-
Other Reserves	2,201,869	-	-	-	-
Reserve for Future Expenditures	935,072	979,760	2,471,722	1,249,276	314,597
<b>TOTAL REQUIREMENTS</b>	<b>\$ 8,844,018</b>	<b>\$ 2,821,635</b>	<b>\$ 2,611,722</b>	<b>\$ 1,264,276</b>	<b>\$ 314,597</b>



# Revenue & Expenditure Summary

## Fund Summary

City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,515,000
-	-	-	-	-	1,295,000
-	-	-	-	-	653,050
-	8,000	8,000	-	-	692,500
-	955,000	1,450,000	-	-	2,405,000
-	86,900	20,000	-	-	142,075
-	-	-	-	-	476,612
-	-	-	-	-	9,000
-	-	-	-	-	1,800
100	72,000	60,000	73,000	86,000	578,100
-	280,000	12,650	-	-	352,650
-	-	-	-	-	-
50,300	-	-	-	-	550,300
-	-	-	275,000	375,000	1,150,000
<b>50,400</b>	<b>1,401,900</b>	<b>1,550,650</b>	<b>348,000</b>	<b>461,000</b>	<b>9,821,087</b>
6,235	2,555,050	2,837,192	2,409,361	3,240,442	20,895,391
<b>\$ 56,635</b>	<b>\$ 3,956,950</b>	<b>\$ 4,387,842</b>	<b>\$ 2,757,361</b>	<b>\$ 3,701,442</b>	<b>\$ 30,716,478</b>
\$ -	\$ 412,974	\$ 404,562	\$ -	\$ -	\$ 2,608,195
-	404,875	439,375	25,000	25,000	4,477,449
-	360,000	235,000	-	200,000	1,296,000
-	8,600	12,100	-	-	330,300
50,320	-	331,920	-	76,060	458,300
<b>50,320</b>	<b>1,186,449</b>	<b>1,422,957</b>	<b>25,000</b>	<b>301,060</b>	<b>9,170,244</b>
-	136,308	140,656	-	-	1,151,774
-	1,385,304	1,211,515	-	-	3,241,503
-	-	-	-	-	2,201,869
6,315	1,248,889	1,612,714	2,732,361	3,400,382	14,951,088
<b>\$ 56,635</b>	<b>\$ 3,956,950</b>	<b>\$ 4,387,842</b>	<b>\$ 2,757,361</b>	<b>\$ 3,701,442</b>	<b>\$ 30,716,478</b>



# City of Sisters Budget FY 2023/24

## 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 **9.2 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 each respective department (if applicable) is indicated.

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 18,274	\$ 13,466	\$ 16,000	\$ 15,000	\$ 15,000	\$ 15,000
01-4-00-301	INTEREST EARNED	16,073	16,494	12,600	152,000	152,000	152,000
01-4-00-302	CURRENT TAXES	1,234,118	1,354,322	1,415,000	1,500,000	1,500,000	1,500,000
01-4-00-303	TRANSIENT ROOM TAX	902,256	1,063,023	1,000,000	1,100,000	1,100,000	1,100,000
01-4-00-304	LIQUOR TAX	60,362	61,748	57,127	64,407	64,407	64,407
01-4-00-305	CIGARETTE TAX	3,183	2,676	2,341	2,410	2,410	2,410
01-4-00-309	WATER INTERNAL SERVICES	10,371	10,222	10,958	11,725	11,725	11,725
01-4-00-310	LICENSE FEES	44,200	54,596	63,000	61,000	61,000	61,000
01-4-00-311	CURRENT PLANNING FEES	78,890	88,604	75,000	60,000	60,000	60,000
01-4-00-312	PARK USERS FEE	290,451	298,343	295,000	310,000	310,000	310,000
01-4-00-314	PUBLIC WORKS FEES	1,550	-	500	500	500	500
01-4-00-317	EVENT FEES	7,630	24,890	35,000	35,000	35,000	35,000
01-4-00-319	ADVANCED PLANNING FEE	112,541	116,163	90,000	90,000	90,000	90,000
01-4-00-338	JUSTICE COURT	1,539	7,360	5,500	9,000	9,000	9,000
01-4-00-340	CELL TOWERS	84,559	91,970	95,300	98,000	98,000	98,000
01-4-00-342	SALE OF ASSETS	-	2,836	-	-	-	-
01-4-00-350	STATE REVENUE SHARING	46,276	48,917	57,086	57,098	57,098	57,098
01-4-00-354	PROPERTY RENTAL	9,000	11,400	1,800	1,800	1,800	1,800
01-4-00-360	MISCELLANEOUS	12,896	4,783	308,677	11,000	11,000	11,000
01-4-00-362	REFUNDS/REIMBURSEMENTS	38,453	13,085	9,500	9,000	9,000	9,000
01-4-00-363	CMA ADMIN FEE	7,792	8,450	7,500	10,000	10,000	10,000
01-4-00-379	SEWER INTERNAL SVCS	10,071	10,222	10,958	11,725	11,725	11,725
01-4-00-380	STREET INTERNAL SVCS	10,071	10,222	10,958	11,725	11,725	11,725
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	4,937	7,026	15,000	15,000	15,000	15,000
<b>REVENUE SUBTOTAL</b>		<b>3,005,493</b>	<b>3,880,818</b>	<b>4,194,805</b>	<b>4,136,390</b>	<b>4,136,390</b>	<b>4,136,390</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
01-4-00-609	CITY MANAGED ACCOUNTS	6,586	10,154	11,000	12,000	12,000	12,000
01-4-00-640	STATE GRANTS	171,787	29,916	31,788	34,212	34,212	34,212
01-4-00-665	OTHER GRANTS	48,505	6,000	10,000	53,545	53,545	53,545
01-4-00-667	SCED FUND RAISING	-	-	9,750	-	-	-
01-4-00-670	DLCD GRANT	-	28,000	1,000	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>226,878</b>	<b>74,070</b>	<b>63,538</b>	<b>99,757</b>	<b>99,757</b>	<b>99,757</b>
<b>TOTAL REVENUE</b>		<b>3,232,371</b>	<b>3,954,888</b>	<b>4,258,343</b>	<b>4,236,147</b>	<b>4,236,147</b>	<b>4,236,147</b>



## City of Sisters Budget FY 2023/24

### General Fund

**DEPARTMENT NAME:** General Fund – Council-Manager **1.3 FTE**

**RESPONSIBLE MANAGER(S):** Joe O'Neill, Interim City Manager and Kerry Prosser, Assistant to the City Manager

**DESCRIPTION:** The City Manager is responsible for the overall administration of the City, including implementation of the City Council's policies and goals, supervision over City departments and staff, preparation and implementation of the City's annual budget, enforcement of ordinances, and general management of the City's operations. The City Manager works closely with the City Council to identify 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 Public Works Director, Community Development Director, Finance Director, and City Recorder/Assistant to the City Manager, are overseen by the City Manager. They work collaboratively to advance Council policy initiatives and projects. The City Manager and the City Recorder/Assistant to the City Manager are the core team for accomplishing the work plan for this department, as well as supporting work across all aspects of the City.

The City Manager's Office accomplished a significant amount of work in FY 2022/23 including identification of funding for a multi-family workforce housing rental project, coordination of transportation and park land purchases, formation of Explore Sisters, a voter approved update to the City Charter, and expanded outreach through various channels. These accomplishments demonstrate the City's commitment to addressing critical issues and enhancing the quality of life for our residents.

#### **Review of FY 2022/23 Department Work Plan:**

Objectives that were accomplished include:

- Participated in the creation of the Joint Office on Houselessness with Deschutes County.
- Identified funding, land, and a development partner for a Multi-Family Workforce Housing Rental Project.
- Partnered with Sisters Cold Weather Shelter and the Community Leadership Team on initiatives for the Houseless.
- Coordinated the purchase of the right-of-way for Hwy20/Locust Roundabout, East Portal for a transportation hub, and Woodlands Open Space land for a future park.
- Led the formation of the Destination Management Organization Explore Sisters.
- Updated the City Charter.
- Developed a strategy for utilizing the remaining American Rescue Plan Act (ARPA) Funds.
- Assisted with the transition of VIT facilitation from Central Oregon Intergovernmental Council (COIC) to Citizens for Community (C4C) and coordinated City led Vision projects.
- Completed a website update for ADA compliance.
- Continued expanding outreach, including the Sisters Guide, informational updates in the Nugget Newspaper, and an event with C4C at Creekside Park highlighting City projects and Vision accomplishments.



# City of Sisters Budget FY 2023/24

## General Fund

### Objectives for FY 2023/24 Department Work Plan:

- Leverage local and regional resources and partnerships to help the Sisters houseless community. (Council Goal)
- Continue to pursue resources and partnerships to develop affordable and workforce housing. (Council Goal)
- Continue partnership with Explore Sisters for tourism promotion, development, and sustainability. (Council Goal)
- Partner with Economic Development for Central Oregon to support traded-sector economic development, including assisting with support on workforce housing and childcare. (Council Goal)
- Continue to be an active partner of the Vision Implementation Team and collaborate with community organizations to advance key Vision strategies. (Council Goal)
- Develop and implement a community outreach plan. (Council Goal)

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>COUNCIL-MANAGER</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	81,855	88,574	96,154	135,193	135,193	135,193
PAYROLL TAXES, INSURANCE, AND BENEFITS	42,982	47,394	50,185	80,490	80,490	80,490
<b>TOTAL PERSONNEL SERVICES</b>	<b>124,837</b>	<b>135,968</b>	<b>146,339</b>	<b>215,683</b>	<b>215,683</b>	<b>215,683</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-01-700 MAYOR & COUNCIL	568	-	5,500	3,000	3,000	3,000
01-5-01-704 RECRUITMENT	330	-	-	1,500	1,500	1,500
01-5-01-705 ADVERTISING	375	271	3,000	2,000	2,000	2,000
01-5-01-710 COMPUTER SOFTWARE MAINT	-	1,057	100	1,100	1,100	1,100
01-5-01-714 OFFICE SUPPLIES	1,170	2,540	1,500	2,500	2,500	2,500
01-5-01-715 POSTAGE	176	205	150	250	250	250
01-5-01-716 RECORDING FEES	750	500	2,000	2,000	2,000	2,000
01-5-01-717 OFFICE EQUIPMENT	4,417	131	250	1,200	1,200	1,200
01-5-01-721 COPIER/PRINTER	2,990	3,060	3,800	3,800	3,800	3,800
01-5-01-726 CONTRACTED SERVICES	49,002	37,786	18,000	73,000	73,000	73,000
01-5-01-727 PERMITS & FEES	564	1,549	500	500	500	500
01-5-01-733 DUES & SUBSCRIPTIONS	11,012	14,315	11,000	15,000	15,000	15,000
01-5-01-735 TELEPHONE	555	494	500	700	700	700
01-5-01-736 CELLULAR PHONES	318	264	720	750	750	750
01-5-01-740 EDUCATION	1,386	3,006	12,500	15,000	15,000	15,000
01-5-01-741 ELECTIONS	-	-	1,000	1,000	1,000	1,000
01-5-01-755 GAS/OIL	-	-	300	300	300	300
01-5-01-777 LEGAL FEES	22,456	23,436	60,000	40,000	40,000	40,000
01-5-01-783 PUBLIC OUTREACH	15,428	10,023	17,000	70,000	70,000	70,000
01-5-01-789 MILEAGE/TRAVEL REIMBURSEM	-	29	1,000	1,500	1,500	1,500
01-5-01-790 FAMILY ACCESS NETWORK	-	-	-	5,000	5,000	5,000
01-5-01-792 COMMUNITY SERVICES GRANT	37,286	19,429	20,000	20,000	20,000	20,000
01-5-01-793 MEETINGS/WORKSHOPS	1,178	1,976	2,500	3,200	3,200	3,200
01-5-01-794 STATE GRANTS	-	-	-	40,334	40,334	40,334
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	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>156,588</b>	<b>730,071</b>	<b>761,320</b>	<b>803,634</b>	<b>803,634</b>	<b>803,634</b>
<b>TOTAL COUNCIL-MANAGER</b>	<b>281,425</b>	<b>866,039</b>	<b>907,659</b>	<b>1,019,317</b>	<b>1,019,317</b>	<b>1,019,317</b>



## City of Sisters Budget FY 2023/24

### General Fund

**DEPARTMENT NAME:** General Fund – Finance **.7 FTE**

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

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

Staff transferred the accounting system from a local server to a cloud-based server lending a greater edge for cybersecurity and staff functionality while retaining the element of redundancy and resiliency for City operations. The next step for this remote based environment is transitioning from a physical file server to a cloud-based file server.

In concert with the remote hosting of the accounting system is the remote hosting of customer billing and remote payments. The remote hosting for utilities will allow customers to research their consumption, seasonal trends and payment information via a secure site managed by our accounting software. Remote hosting will provide the ability to make payments over the phone directly, which will not only alleviate staff time for over the phone payments, it will also gain deeper cybersecurity coverage from a risk perspective.

The City also conducted a salary survey in FY 2022/23 which resulted in the recommendation to extend the current pay plan by three steps and remove the first three steps, thereby realigning the plan closer to comparable from the survey.

Near term URA strategizes allowed funds to be transferred from the Urban Renewal Agency (URA) Debt Service Fund to the URA Project fund to provide resources to acquire certain plan items such as US20 at Locust Street Roundabout Right of Way, Art and City project contributions. A longer term, larger loan will assure the URA the flexibility to commence plan projects when the opportunity arises.

#### **Review of FY 2022/23 Department Work Plan:**

Objectives that were accomplished include:

- Conducted and implemented results of salary survey.
- Transitioned accounting system and point of sale software to a cloud-based system.
- Brainstormed utility policy adjustments to be updated subsequent to Water/Wastewater masterplans.
- Evaluated and enhanced employee workstations
- Developed near-term URA financing strategies.
- Evaluated internal policies regarding finance and administration.
- Assisted in utility rate updates.

#### **Objectives for FY 2023/24 Department Work Plan:**

- Implement utility policies from update. (Council Goal)
- Transition customer billing platform
- Pursue URA Financing. (Council Goal)
- Evaluate and enhance employee workstations.
- Transition to cloud-based file server.
- Assist in Short Term Rental analysis and implementation. (Council Goal)



# City of Sisters Budget FY 2023/24

## General Fund

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>FINANCE AND ADMINISTRATION</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	70,881	66,519	71,577	67,875	67,875	67,875
PAYROLL TAXES, INSURANCE AND BENEFITS	44,557	40,213	44,474	41,011	41,011	41,011
<b>TOTAL PERSONNEL SERVICES</b>	<b>115,438</b>	<b>106,732</b>	<b>116,051</b>	<b>108,886</b>	<b>108,886</b>	<b>108,886</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-02-704 RECRUITMENT	-	-	-	-	-	-
01-5-02-705 ADVERTISING	942	690	800	800	800	800
01-5-02-706 AUDIT FEES	942	14,410	16,300	23,500	23,500	23,500
01-5-02-707 EMPLOYEE RECOGNITION	482	650	500	1,000	1,000	1,000
01-5-02-708 CITY-WIDE TRAINING	-	-	2,200	2,200	2,200	2,200
01-5-02-709 WELLNESS & RISK MGT PROGS.	-	-	2,000	2,500	2,500	2,500
01-5-02-710 COMPUTER SOFTWARE MAINT	4,530	2,657	8,700	15,000	15,000	15,000
01-5-02-714 OFFICE SUPPLIES	2,610	1,199	2,500	2,500	2,500	2,500
01-5-02-715 POSTAGE	1,767	1,962	1,900	2,300	2,300	2,300
01-5-02-717 OFFICE EQUIPMENT	1,640	138	10,000	10,000	10,000	10,000
01-5-02-721 COPIER/PRINTER	2,257	2,567	2,800	2,800	2,800	2,800
01-5-02-726 CONTRACTED SERVICES	14,427	12,840	19,500	16,000	16,000	16,000
01-5-02-727 PERMITS & FEES	4,112	3,858	1,800	4,000	4,000	4,000
01-5-02-733 DUES & SUBSCRIPTIONS	110	1,031	300	1,000	1,000	1,000
01-5-02-735 TELEPHONE	702	623	600	2,000	2,000	2,000
01-5-02-740 EDUCATION	-	-	1,200	3,700	3,700	3,700
01-5-02-763 PROPERTY TAXES	6,671	6,838	6,800	7,500	7,500	7,500
01-5-02-766 INS:COMP/LIAB/UMB	25,322	29,107	32,000	38,000	38,000	38,000
01-5-02-767 LGIP SERVICE FEE	-	-	50	-	-	-
01-5-02-777 LEGAL FEES	1,834	3,972	6,000	3,000	3,000	3,000
01-5-02-790 MISCELLANEOUS	-	-	200	200	200	200
01-5-02-793 MEETINGS/WORKSHOPS	-	191	500	500	500	500
01-5-02-797 CITY MANAGED ACCOUNTS	8,705	9,162	11,000	12,000	12,000	12,000
01-5-02-799 BAD DEBT EXPENSE	601	-	10,501	4,000	4,000	4,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>77,654</b>	<b>91,895</b>	<b>138,151</b>	<b>154,500</b>	<b>154,500</b>	<b>154,500</b>
<b>CAPITAL OUTLAY</b>						
01-5-02-906 CAPITAL OUTLAY	-	125,000.00	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>125,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCE AND ADMINISTRATION</b>	<b>193,092</b>	<b>323,627</b>	<b>254,202</b>	<b>263,386</b>	<b>263,386</b>	<b>263,386</b>





## City of Sisters Budget FY 2023/24

### General Fund

**DEPARTMENT NAME:** General Fund – Maintenance **.85 FTE**

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

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

#### **Review of FY 2022/23 Department Work Plan:**

Objectives that were accomplished include:

- Completed construction of the EV charging stations at City Hall.
- Completed the City fleet EV study and started the Environmental Sustainability Plan.
- Completed necessary truck and equipment procurement per the City's capital replacement schedule.
- Implemented the Wildfire Mitigation Plan with substantial completion of the Well 1, Wastewater Treatment Plant and Edgington Road fuel reduction projects.
- Conducted lighting audit for City Owned facilities and developed a prioritization plan.
- Chamber building upgrades were not implemented due to the DMO occupying a smaller different space.

#### **Objectives for FY 2023/24 Department Work Plan**

- Complete the Environmental Sustainability Plan for City operations, facilities, and fleet. (Council Goal)
- Continue to implement Wildfire Mitigation plan for City owned facilities. (Council Goal)
- Paint the Chamber building exterior.
- Complete lighting retrofit upgrades at City Hall. (Council Goal)
- Complete HVAC upgrades at Public Works Headquarters. (Council Goal)
- Procure all necessary truck and equipment replacements.



# City of Sisters Budget FY 2023/24

## General Fund

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>MAINTENANCE</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	46,132	49,250	61,273	61,359	61,359	61,359
PAYROLL TAXES, INSURANCE AND BENEFITS	28,271	27,359	33,928	36,583	36,583	36,583
<b>TOTAL PERSONNEL SERVICES</b>	<b>74,403</b>	<b>76,609</b>	<b>95,201</b>	<b>97,942</b>	<b>97,942</b>	<b>97,942</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-03-710 COMPUTER SOFTWARE MAINT	463	550	-	-	-	-
01-5-03-717 OFFICE EQUIPMENT	2	17	-	-	-	-
01-5-03-721 COPIER/PRINTER	-	-	200	200	200	200
01-5-03-726 CONTRACTED SERVICES	3,477	5,948	19,000	10,000	10,000	10,000
01-5-03-727 PERMITS & FEES	-	-	-	-	-	-
01-5-03-733 DUES & SUBSCRIPTIONS	-	237	-	-	-	-
01-5-03-735 TELEPHONE	2,403	2,342	2,350	2,500	2,500	2,500
01-5-03-736 CELLULAR PHONES	427	415	400	400	400	400
01-5-03-740 EDUCATION	257	10	300	300	300	300
01-5-03-743 ELECTRICITY	22,496	23,631	24,000	24,000	24,000	24,000
01-5-03-746 SMALL TOOLS & EQUIPMENT	1,231	2,396	2,700	2,700	2,700	2,700
01-5-03-755 GAS/OIL	1,914	2,559	3,500	3,000	3,000	3,000
01-5-03-771 MEDICAL TESTING & SERVICES	133	79	200	200	200	200
01-5-03-781 CHAMBER BLDG MAINTENANCE	-	3,660	1,000	6,000	6,000	6,000
01-5-03-782 UNIFORMS	523	589	750	750	750	750
01-5-03-784 MAINTENANCE RECYCLE CENTER	989	11	500	500	500	500
01-5-03-785 MAINTENANCE CITY HALL	4,619	5,200	15,500	25,000	25,000	25,000
01-5-03-786 MAINTENANCE CITY SHOP	4,042	3,382	3,500	8,100	8,100	8,100
01-5-03-788 PWHQ MAINTENANCE	3,095	573	3,500	3,500	3,500	3,500
01-5-03-793 MEETINGS/WORKSHOPS	31	37	100	100	100	100
01-5-03-795 SUPPLIES	378	469	1,000	1,000	1,000	1,000
01-5-03-796 VEHICLE MAINTENANCE	3,584	3,953	3,000	4,000	4,000	4,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>50,064</b>	<b>56,058</b>	<b>81,500</b>	<b>92,250</b>	<b>92,250</b>	<b>92,250</b>
<b>CAPITAL OUTLAY</b>						
01-5-03-906 CAPITAL OUTLAY	3,866	7,970	26,000	29,000	29,000	29,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,866</b>	<b>7,970</b>	<b>26,000</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>128,333</b>	<b>140,637</b>	<b>202,701</b>	<b>219,192</b>	<b>219,192</b>	<b>219,192</b>



**DEPARTMENT NAME:** General Fund – Tourism **0 FTE**

**RESPONSIBLE MANAGER(S):** Joseph O’Neill, Interim City Manager and Kerry Prosser, Assistant to the City Manager

**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 by the City. 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.

While TLT has decreased regionally over the past year, the City has seen TLT increase by approximately 4.5% compared to FY 2021/22. The increase can be attributed to expanded interest in experiencing our area’s natural beauty, returning festivals, and the local food, art, and shopping experience. This increase occurred as we continued to recover from the pandemic, and we anticipate visitation and TLT to stay stable this budget year.

In FY 2022/23, the City formed a new non-profit, Explore Sisters, to focus solely on Destination Management. The non-profit is now a standalone organization with its own board of directors and is the recipient of restricted TLT funds. They will lead tourism promotion, development, and overall sustainability of our tourism ecosystem. In the fall of 2022, a three-year contract with Explore Sisters was approved by Council with an annual contract amount of \$350,000 or 33% of TLT, whichever is greater.

The City is committed to enhancing tourism while maintaining livability in the region through strategic planning and effective management of resources.

### **Review of FY 2022/23 Department Work Plan:**

Objectives that were accomplished include:

- Developed Explore Sisters, a non-profit focused on Destination Management.
- Managed the hiring of an Executive Director for Explore Sisters.
- Coordinated the transition of TLT funds from the Chamber to Explore Sisters.
- Facilitated the development of the Explore Sisters Strategic Plan with the Sustainable City Year Program.

### **Objectives for FY 2023/24 Department Work Plan:**

- Support Explore Sister's mission with potential assistance in capital investment to improve the visitor experience and livability for our residents. (Council Goal)
- Explore the creation of additional amenities that help sustain tourism during the shoulder seasons.



# City of Sisters Budget FY 2023/24

## General Fund

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>TOURISM</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-303	TRANSIENT ROOM TAX - RESTRICTED	334,507	394,111	370,745	407,820	407,820	407,820
<b>TOTAL REVENUE</b>		<b>334,507</b>	<b>394,111</b>	<b>370,745</b>	<b>407,820</b>	<b>407,820</b>	<b>407,820</b>
	<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>16,689</b>	<b>(168,640)</b>	<b>144,280</b>	<b>(32,820)</b>	<b>(32,820)</b>	<b>(32,820)</b>
<b>TOTAL TOURISM RESOURCES</b>		<b>351,196</b>	<b>225,471</b>	<b>515,025</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</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>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	450,000	375,000	375,000	375,000
01-5-04-790	CHAMBER OF COMMERCE	294,376	200,000	65,025	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>336,289</b>	<b>224,870</b>	<b>515,025</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
<b>TOTAL TOURISM EXPENDITURES</b>		<b>351,196</b>	<b>225,471</b>	<b>515,025</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>



**DEPARTMENT NAME:** General Fund – Parks **1.75 FTE**

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

**DESCRIPTION:** The Parks Department provides for the planning, project development, and delivery, construction, and maintenance of all City parks and facilities. The future development of park facilities is guided by the City's Parks Master Plan. 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 own any park facilities. There has always been a partnership between the City and SPRD but elevating parks and recreation for the community will require additional coordination and strategic planning jointly by both organizations.

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 2022/23 Department Work Plan:**

Objectives that were accomplished include:

- Completed the City's Parks Master Plan update.
- Updated the Capital Improvement Plan.
- Started the retrofit design for Fir St. Park splash pad with a recirculating water system.
- Constructed high-priority park irrigation water conservation improvements at Creekside Campground and Creekside Park.
- Completed the East Portal Master Plan.
- Identified and implemented a new public art installation at Barclay Park.

### **Objectives for FY 2023/24 Department Work Plan:**

- Update Park SDC's.
- Complete the Fir St. Park splash pad retrofit project with a recirculating water system.
- Design and construct high-priority park irrigation water conservation improvements.
- Design Phase I of the East Portal Master Plan Concept.
- Identify/implement new locations and installations for art in parks.



# City of Sisters Budget FY 2023/24

## General Fund

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>PARKS</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-312 PARK USERS FEE	290,451	298,343	295,000	310,000	310,000	310,000
01-4-00-317 EVENT FEES	7,630	24,890	35,000	35,000	35,000	35,000
01-4-00-640 STATE GRANTS	48,000	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>346,081</b>	<b>323,233</b>	<b>330,000</b>	<b>345,000</b>	<b>345,000</b>	<b>345,000</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>78,775</b>	<b>48,857</b>	<b>103,426</b>	<b>127,197</b>	<b>127,197</b>	<b>127,197</b>
<b>TOTAL PARKS RESOURCES</b>	<b>424,856</b>	<b>372,090</b>	<b>433,426</b>	<b>472,197</b>	<b>472,197</b>	<b>472,197</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	108,507	114,939	154,093	166,440	166,440	166,440
PAYROLL TAXES, INSURANCE, AND BENEFITS	55,609	57,945	76,133	88,407	88,407	88,407
<b>TOTAL PERSONNEL SERVICES</b>	<b>164,116</b>	<b>172,884</b>	<b>230,226</b>	<b>254,847</b>	<b>254,847</b>	<b>254,847</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-05-704 RECRUITMENT	126	518	-	-	-	-
01-5-05-705 ADVERTISING	-	-	-	-	-	-
01-5-05-710 COMPUTER SOFTWARE MAINT	-	24	1,500	2,000	2,000	2,000
01-5-05-714 OFFICE SUPPLIES	866	841	1,200	1,200	1,200	1,200
01-5-05-715 POSTAGE	-	-	-	150	150	150
01-5-05-717 OFFICE EQUIPMENT	3,092	228	100	1,500	1,500	1,500
01-5-05-718 LEASES	-	-	-	-	-	-
01-5-05-721 COPIER/PRINTER	449	418	1,000	1,000	1,000	1,000
01-5-05-726 CONTRACTED SERVICES	42,380	44,405	45,000	45,000	45,000	45,000
01-5-05-727 PERMITS & FEES	602	-	300	-	-	-
01-5-05-733 DUES & SUBSCRIPTIONS	10,661	10,957	9,000	18,000	18,000	18,000
01-5-05-735 TELEPHONE	1,374	1,218	1,200	1,500	1,500	1,500
01-5-05-736 CELLULAR PHONES	1,223	1,271	1,200	1,500	1,500	1,500
01-5-05-740 EDUCATION	1,449	10	200	500	500	500
01-5-05-743 ELECTRICITY	17,811	19,385	20,000	20,000	20,000	20,000
01-5-05-746 SMALL TOOLS & EQUIPMENT	2,079	2,989	3,500	3,000	3,000	3,000
01-5-05-755 GAS/OIL	2,057	3,027	3,000	3,000	3,000	3,000
01-5-05-771 MEDICAL TESTING & SERVICES	207	79	300	300	300	300
01-5-05-780 CREDIT CARD FEE	16,835	17,998	15,000	26,000	26,000	26,000
01-5-05-782 UNIFORMS	634	653	1,000	1,000	1,000	1,000
01-5-05-786 PARK MAINTENANCE	30,795	51,517	35,000	30,000	30,000	30,000
01-5-05-793 MEETINGS/WORKSHOPS	47	56	200	200	200	200
01-5-05-795 SUPPLIES	16,278	21,901	15,000	20,000	20,000	20,000
01-5-05-796 VEHICLE MAINTENANCE	2,451	5,730	4,500	4,500	4,500	4,500
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>151,416</b>	<b>183,225</b>	<b>158,200</b>	<b>180,350</b>	<b>180,350</b>	<b>180,350</b>
<b>CAPITAL OUTLAY</b>						
01-5-05-906 CAPITAL OUTLAY	109,324	15,981	45,000	37,000	37,000	37,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>109,324</b>	<b>15,981</b>	<b>45,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
<b>TOTAL PARKS EXPENDITURES</b>	<b>424,856</b>	<b>372,090</b>	<b>433,426</b>	<b>472,197</b>	<b>472,197</b>	<b>472,197</b>





# City of Sisters Budget FY 2023/24

## General Fund

**DEPARTMENT NAME:** General Fund – Law Enforcement **0 FTE**

**RESPONSIBLE MANAGER(S):** Joseph O'Neill, Interim City Manager

**DESCRIPTION:** Over twenty years ago, the City dissolved its police department and contracted with DCSO through an Intergovernmental Agreement (IGA) for law enforcement services, which remained unchanged for many years. However, as the City's population significantly grew, discussions between the City and DCSO ensued to restructure the law enforcement services through a new IGA. The new IGA was signed in March 2020, for a period of 5 years. The IGA 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 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 decided to add a fourth deputy.

The City's General Fund covers the costs of the Law Enforcement services. The IGA for FY 2022/23 had a not to exceed (NTE) budget of \$767,000 and adding a fourth deputy would raise it to approximately \$942,000 (including a 4% personnel escalator for all deputies) for FY 2023/24. The Law Enforcement IGA currently constitutes approximately 57%-63% 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, reflecting the fiscal impact of an additional deputy.

### Review of FY 2022/23 Department Work Plan:

Objectives that were accomplished include:

- Held National Night Out event in August 2022.
- Reviewed the IGA and service levels and determined a fourth deputy should be added.

### Objectives for FY 2023/24 Department Work Plan:

- Hold National Night Out event in August 2023 to enhance the relationships between neighbors and law enforcement while bringing back a true sense of community.
- Focus on community building and outreach.
- Continue to monitor the overall IGA and service levels.

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>LAW ENFORCEMENT</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-338 JUSTICE COURT	1,539	7,360	5,500	9,000	9,000	9,000
<b>TOTAL REVENUE</b>	<b>1,539</b>	<b>7,360</b>	<b>5,500</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
GENERAL FUND SUBSIDY IN (+)/OUT (-)	639,096	707,048	761,839	933,369	933,369	933,369
<b>MATERIALS &amp; SERVICES</b>						
01-5-06-783 DCSD - POLICING SERVICES - FIXED	640,635	714,408	702,339	877,369	877,369	877,369
DCSD - POLICING SERVICES - VARIABLE	-	-	65,000	65,000	65,000	65,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>640,635</b>	<b>714,408</b>	<b>767,339</b>	<b>942,369</b>	<b>942,369</b>	<b>942,369</b>
<b>LAW ENFORCEMENT</b>	<b>640,635</b>	<b>714,408</b>	<b>767,339</b>	<b>942,369</b>	<b>942,369</b>	<b>942,369</b>



**DEPARTMENT NAME:** General Fund – Community Development **4.6 FTE**

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

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

Current planning includes review of land use applications to ensure that proposed 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 includes plan review and inspection services for mechanical, electrical, structural, and related permits. CDD also undertakes long-range planning projects, such as updating the Comprehensive Plan, Housing Plan, and processing amendments to the Development Code, in addition to administering grants and assisting with economic development efforts. In 2022, the City hired its first code compliance officer to help provide education in the community about potential Municipal code violations, such as weeds and accumulation of junk and debris, and also provide nuisance abatement when necessary. Additionally, CDD provides support and management to the Sisters Planning Commission and City Parks Advisory Board. CDD continually strives to provide excellent customer service by always striving to be accessible and thorough in our responses and timely and accurate in our reviews.

Proposed for the FY 2023/24, the CDD budget includes funds for a consultant to assist the City with a possible Urban Growth Boundary (UGB) Amendment pending support by City Council to pursue a UGB Amendment. Due to their complexity, preparation of a UGB Amendment would require a consultant to prepare and process. If supported by Council, the UGB Amendment would likely start in late 2023 and go into mid to late 2025 and would therefore straddle several fiscal years. Also proposed in the work plan are efforts to better align the recently updated Comprehensive Plan with the Development Code and to continue priority recommendations of the Housing Plan and Land Use Efficiency Measures Report.

### **Review of the FY 2022/23 Department Work Plan:**

Objectives that were accomplished include:

- Implement priority recommendations from Housing Plan Update.

Objectives that are in process:

- Review the 2021 Comprehensive Plan and 2022 Efficiency Measures to evaluate the buildable land inventory and potential UGB expansion.
- Expand partnerships and identify grants with County, State, and Federal governments regarding wildfire mitigation and natural disaster preparedness.
- Formalize partnership with Sisters-Camp Sherman Fire District to improve public awareness and safety compliance with defensible space requirements and SB 762.
- Continue to implement recommendations from the 2021 Comprehensive Plan. (Council Goal)



Objectives that are still being considered:

- Explore creation of a fire resiliency program with local partners to retrofit eligible downtown commercial buildings.
- Evaluate public outdoor lighting and devise a retrofit program to meet the Dark Sky ordinance.
- Assign funds to have the City Arborist evaluate private tree removal assessment.

**Objectives for FY 2023/24 Department Work Plan:**

- Update Urban Growth Boundary (UGB) sufficiency report to assist in determining whether a UGB expansion will be pursued. (Council Goal)
- Process an Amendment to the Sisters UGB. (should Council direct staff to do)
- 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)
- Work toward updating defensible space and structural hardening requirements for wildfire mitigation through the Development Code. (Council Goal)
- Update to the Cities Dark Skies Ordinance. (Council Goal)
- Evaluate the Short-Term Rental Ordinance. (Council Goal)
- Create a Department Procedures Manual



# City of Sisters Budget FY 2023/24

## General Fund

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>COMMUNITY DEVELOPMENT</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-311 CURRENT PLANNING FEES	78,890	88,604	75,000	60,000	60,000	60,000
01-4-00-319 ADVANCED PLANNING FEE	112,541	116,163	90,000	90,000	90,000	90,000
01-4-00-640 STATE GRANTS	36,040	29,916	31,788	34,212	34,212	34,212
01-4-00-665 OTHER GRANTS	-	-	-	5,000	5,000	5,000
01-4-00-670 DLCD GRANT	-	28,000	1,000	-	-	-
<b>TOTAL REVENUE</b>	<b>227,471</b>	<b>262,683</b>	<b>197,788</b>	<b>189,212</b>	<b>189,212</b>	<b>189,212</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>253,597</b>	<b>208,467</b>	<b>679,111</b>	<b>698,494</b>	<b>698,494</b>	<b>698,494</b>
<b>TOTAL COMMUNITY DEVELOPMENT RESOURCES</b>	<b>481,068</b>	<b>471,150</b>	<b>876,899</b>	<b>887,706</b>	<b>887,706</b>	<b>887,706</b>
<b>EXPENDITURES</b>						
<b>GRANTS &amp; PASS THROUGH</b>						
01-5-07-300 BUILDING INSPECTIONS	61	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	198,867	258,611	330,177	397,453	397,453	397,453
PAYROLL TAXES, INSURANCE, AND BENEFITS	98,582	131,530	164,396	230,926	230,926	230,926
<b>TOTAL PERSONNEL SERVICES</b>	<b>297,449</b>	<b>390,141</b>	<b>494,573</b>	<b>628,379</b>	<b>628,379</b>	<b>628,379</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-07-704 RECRUITMENT	469	746	-	-	-	-
01-5-07-705 ADVERTISING	2,706	2,726	2,500	5,500	5,500	5,500
01-5-07-710 COMPUTER SOFTWARE MAINT	59	-	150	150	150	150
01-5-07-714 OFFICE SUPPLIES	3,258	2,900	2,500	2,900	2,900	2,900
01-5-07-715 POSTAGE	1,114	1,226	1,000	1,500	1,500	1,500
01-5-07-716 RECORDING FEES	-	-	1,500	1,500	1,500	1,500
01-5-07-717 OFFICE EQUIPMENT	2,327	367	1,500	2,000	2,000	2,000
01-5-07-721 COPIER/PRINTER	3,054	3,024	2,900	2,900	2,900	2,900
01-5-07-726 CONTRACTED SERVICES	121,444	17,876	288,000	160,000	160,000	160,000
01-5-07-727 PERMITS & FEES	-	-	100	100	100	100
01-5-07-733 DUES & SUBSCRIPTIONS	99	-	2,000	2,000	2,000	2,000
01-5-07-735 TELEPHONE	1,196	1,612	1,100	1,200	1,200	1,200
01-5-07-736 CELLULAR PHONES	641	968	400	1,500	1,500	1,500
01-5-07-740 EDUCATION	800	710	1,000	1,000	1,000	1,000
01-5-07-746 SMALL TOOLS & EQUIPMENT	-	-	100	100	100	100
01-5-07-755 GAS & OIL	-	-	200	200	200	200
01-5-07-757 PLANNING COMMISSION	-	15	750	750	750	750
01-5-07-777 LEGAL FEES	12,591	11,330	40,000	35,000	35,000	35,000
01-5-07-780 CREDIT CARD FEE	1,667	1,371	350	350	350	350
01-5-07-783 PUBLIC OUTREACH	-	1,714	500	1,700	1,700	1,700
01-5-07-789 MILEAGE/TRAVEL REIMBURSEMENT	-	-	100	100	100	100
01-5-07-793 MEETINGS/WORKSHOPS	-	684	250	750	750	750
01-5-07-796 STATE GRANTS	32,133	33,740	35,426	38,127	38,127	38,127
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>183,558</b>	<b>81,009</b>	<b>382,326</b>	<b>259,327</b>	<b>259,327</b>	<b>259,327</b>
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>	<b>481,068</b>	<b>471,150</b>	<b>876,899</b>	<b>887,706</b>	<b>887,706</b>	<b>887,706</b>



**DEPARTMENT NAME:** General Fund – Economic Development **0 FTE**

**RESPONSIBLE MANAGER(S):** Joseph O’Neill, Interim City Manager

**DESCRIPTION:** The City of Sisters has been contracting with Economic Development for Central Oregon (EDCO) since 2015 to provide economic development services in Sisters Country. The program has historically been funded by the City, which allocated \$60,000 (net) annually and a Platinum sponsorship of \$7,500 to EDCO, providing for one voting Board seat.

In 2019, the City renewed the contract for a three-year period under the name Sisters Country Economic Development (SCED) Program. The program promoted economic diversification by growing locally operated traded sector businesses that provide family-wage jobs. Fiscal Year 2021/22 was the final year of the contract, and the City advised EDCO we would not pursue a full-time director role. Instead, we entered into a new MOU for part-time services.

In the fall of 2022, the City entered into a one-year agreement with EDCO to return a full-time program and director. This agreement for \$45,000, accounted for three-quarters of the historic annual cost.

In FY 2023/24, the City plans to continue the partnership with EDCO and will be negotiating a new contract. Some conservative estimates of that contract have been included for the FY 2023/24 budget.

### **Review of FY 2022/23 Department Work Plan:**

Objectives that were accomplished include:

- Assessed the level of support necessary for future years for traded-sector economic development and negotiated a one-year agreement for a local Program.
- Supported the coordination and collective impact for our local economy by EDCO, Chamber of Commerce, and new Destination Management Organization.

### **Objectives for FY 2022/23 Department Work Plan:**

- Continue partnership with Explore Sisters for tourism promotion, development, and sustainability. (Council Goal)
- Support traded-sector economic development, including assisting with support on workforce housing and childcare. (Council Goal)



# City of Sisters Budget FY 2023/24

## General Fund

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>ECONOMIC DEVELOPMENT</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-665 OTHER GRANTS	35,000	-	10,000	38,545	38,545	38,545
01-4-00-667 SCED FUND RAISING	-	-	9,750	-	-	-
<b>TOTAL REVENUE</b>	<b>35,000</b>	<b>-</b>	<b>19,750</b>	<b>38,545</b>	<b>38,545</b>	<b>38,545</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>65,500</b>	<b>18,500</b>	<b>32,750</b>	<b>87,324</b>	<b>87,324</b>	<b>87,324</b>
<b>TOTAL RESOURCES</b>	<b>100,500</b>	<b>18,500</b>	<b>52,500</b>	<b>125,869</b>	<b>125,869</b>	<b>125,869</b>
<b>EXPENDITURES</b>						
<b>MATERIALS &amp; SERVICES</b>						
01-5-09-733 DUES & SUBSCRIPTIONS	7,500	7,500	7,500	7,500	7,500	7,500
01-5-09-791 ECONOMIC DEVELOPMENT	93,000	11,000	45,000	118,369	118,369	118,369
01-5-09-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>100,500</b>	<b>18,500</b>	<b>52,500</b>	<b>125,869</b>	<b>125,869</b>	<b>125,869</b>
<b>TOTAL ECONOMIC DEVELOPMENT EXPENDITURES</b>	<b>100,500</b>	<b>18,500</b>	<b>52,500</b>	<b>125,869</b>	<b>125,869</b>	<b>125,869</b>





## Capital Expenditures

### General Fund

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>GENERAL FUND</b>		Account				
New Heat Pumps at Public Works HQ	\$29,000	01-5-03-906	Replace	FY 2023/24	Replace legacy HVAC system components	Allow for a more efficient and reliable environmental control system
Mower Trailer	\$7,000	01-5-05-906	Replace	FY 2023/24	Replace overcapacity utility trailer	Provide a safe and effective movement of local park maintenance equipment
Water Conservation Improvements	\$10,000	01-5-05-906	Upgrade	FY 2023/24	Irrigation retrofits	Enhance environmental presense of park space
Retrofit water system at Fir Street Park splashpad	\$20,000	01-5-05-906	Upgrade	FY 2023/24	Retrofit Splash Pad with recirculating water system	Improve water delivery/management systems to minimize water usage

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 18,274	\$ 13,466	\$ 16,000	\$ 15,000	\$ 15,000	\$ 15,000
01-4-00-301	INTEREST EARNED	16,073	16,494	12,600	152,000	152,000	152,000
01-4-00-302	CURRENT TAXES	1,234,118	1,354,322	1,415,000	1,500,000	1,500,000	1,500,000
01-4-00-303	TRANSIENT ROOM TAX	902,256	1,063,023	1,000,000	1,100,000	1,100,000	1,100,000
01-4-00-304	LIQUOR TAX	60,362	61,748	57,127	64,407	64,407	64,407
01-4-00-305	CIGARETTE TAX	3,183	2,676	2,341	2,410	2,410	2,410
01-4-00-309	WATER INTERNAL SERVICES	10,371	10,222	10,958	11,725	11,725	11,725
01-4-00-310	LICENSE FEES	44,200	54,596	63,000	61,000	61,000	61,000
01-4-00-311	CURRENT PLANNING FEES	78,890	88,604	75,000	60,000	60,000	60,000
01-4-00-312	PARK USERS FEE	290,451	298,343	295,000	310,000	310,000	310,000
01-4-00-314	PUBLIC WORKS FEES	1,550	-	500	500	500	500
01-4-00-317	EVENT FEES	7,630	24,890	35,000	35,000	35,000	35,000
01-4-00-319	ADVANCED PLANNING FEE	112,541	116,163	90,000	90,000	90,000	90,000
01-4-00-338	JUSTICE COURT	1,539	7,360	5,500	9,000	9,000	9,000
01-4-00-340	CELL TOWERS	84,559	91,970	95,300	98,000	98,000	98,000
01-4-00-342	SALE OF ASSETS	-	2,836	-	-	-	-
01-4-00-350	STATE REVENUE SHARING	46,276	48,917	57,086	57,098	57,098	57,098
01-4-00-354	PROPERTY RENTAL	9,000	11,400	1,800	1,800	1,800	1,800
01-4-00-360	MISCELLANEOUS	12,896	4,783	308,677	11,000	11,000	11,000
01-4-00-362	REFUNDS/REIMBURSEMENTS	38,453	13,085	9,500	9,000	9,000	9,000
01-4-00-363	CMA ADMIN FEE	7,792	8,450	7,500	10,000	10,000	10,000
01-4-00-379	SEWER INTERNAL SVCS	10,071	10,222	10,958	11,725	11,725	11,725
01-4-00-380	STREET INTERNAL SVCS	10,071	10,222	10,958	11,725	11,725	11,725
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	4,937	7,026	15,000	15,000	15,000	15,000
<b>REVENUE SUBTOTAL</b>		<b>3,005,493</b>	<b>3,880,818</b>	<b>4,194,805</b>	<b>4,136,390</b>	<b>4,136,390</b>	<b>4,136,390</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
01-4-00-609	CITY MANAGED ACCOUNTS	6,586	10,154	11,000	12,000	12,000	12,000
01-4-00-640	STATE GRANTS	171,787	29,916	31,788	34,212	34,212	34,212
01-4-00-665	OTHER GRANTS	48,505	6,000	10,000	53,545	53,545	53,545
01-4-00-667	SCED FUND RAISING	-	-	9,750	-	-	-
01-4-00-670	DLCD GRANT	-	28,000	1,000	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>226,878</b>	<b>74,070</b>	<b>63,538</b>	<b>99,757</b>	<b>99,757</b>	<b>99,757</b>
<b>TOTAL REVENUE</b>		<b>3,232,371</b>	<b>3,954,888</b>	<b>4,258,343</b>	<b>4,236,147</b>	<b>4,236,147</b>	<b>4,236,147</b>
<b>BEGINNING FUND BALANCE</b>							
01-4-00-400	BEGINNING FUND BALANCE	1,775,494	2,383,160	3,364,096	4,607,871	4,607,871	4,607,871
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,775,494</b>	<b>2,383,160</b>	<b>3,364,096</b>	<b>4,607,871</b>	<b>4,607,871</b>	<b>4,607,871</b>
<b>TOTAL RESOURCES</b>		<b>5,007,865</b>	<b>6,338,048</b>	<b>7,622,439</b>	<b>8,844,018</b>	<b>8,844,018</b>	<b>8,844,018</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
01-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 457,292	\$ 706,506	\$ 706,506	\$ 706,506
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>457,292</b>	<b>706,506</b>	<b>706,506</b>	<b>706,506</b>
<b>RESERVES</b>							
01-5-00-425	RESERVE FOR FUTURE EXPENDITURES	-	-	1,562,919	935,072	935,072	935,072
01-5-00-410	AFFORDABLE HOUSING RESERVE REST	-	-	125,538	562,869	562,869	562,869
01-5-00-411	HOUSING RESERVE	-	-	-	20,000	20,000	20,000
01-5-00-412	TOURISM RESERVE	-	-	78,668	-	-	-
01-5-00-415	LAW ENFORCEMENT RESERVE	-	-	136,324	154,000	154,000	154,000
01-5-00-420	RAINY DAY FUND	-	-	540,000	1,465,000	1,465,000	1,465,000
01-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	378,918	392,935	392,935	392,935
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>2,822,367</b>	<b>3,529,876</b>	<b>3,529,876</b>	<b>3,529,876</b>
<b>TRANSFERS</b>							
01-5-00-600	TRANSFER TO OTHER FUNDS	-	-	310,130	280,000	280,000	280,000

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
01-5-00-602 TRANSFER TO CITY HALL FUND	23,600	24,900	22,900	22,600	22,600	22,600
<b>TOTAL TRANSFERS</b>	<b>23,600</b>	<b>24,900</b>	<b>333,030</b>	<b>302,600</b>	<b>302,600</b>	<b>302,600</b>

<b>TOTAL GENERAL</b>	<b>23,600</b>	<b>24,900</b>	<b>3,612,689</b>	<b>4,538,982</b>	<b>4,538,982</b>	<b>4,538,982</b>
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#### EXPENDITURES

##### 01-000 COUNCIL-MANAGER

##### PERSONNEL SERVICES

SALARIES AND WAGES	81,855	88,574	96,154	135,193	135,193	135,193
PAYROLL TAXES, INSURANCE, AND BENEFITS	42,982	47,394	50,184	80,490	80,490	80,490
<b>TOTAL PERSONNEL SERVICES</b>	<b>124,837</b>	<b>135,968</b>	<b>146,338</b>	<b>215,683</b>	<b>215,683</b>	<b>215,683</b>

##### MATERIALS & SERVICES

01-5-01-700 MAYOR & COUNCIL	568	-	5,500	3,000	3,000	3,000
01-5-01-704 RECRUITMENT	330	-	-	1,500	1,500	1,500
01-5-01-705 ADVERTISING	375	271	3,000	2,000	2,000	2,000
01-5-01-710 COMPUTER SOFTWARE MAINT	-	1,057	100	1,100	1,100	1,100
01-5-01-714 OFFICE SUPPLIES	1,170	2,540	1,500	2,500	2,500	2,500
01-5-01-715 POSTAGE	176	205	150	250	250	250
01-5-01-716 RECORDING FEES	750	500	2,000	2,000	2,000	2,000
01-5-01-717 OFFICE EQUIPMENT	4,417	131	250	1,200	1,200	1,200
01-5-01-721 COPIER/PRINTER	2,990	3,060	3,800	3,800	3,800	3,800
01-5-01-726 CONTRACTED SERVICES	49,002	37,786	18,000	73,000	73,000	73,000
01-5-01-727 PERMITS & FEES	564	1,549	500	500	500	500
01-5-01-733 DUES & SUBSCRIPTIONS	11,012	14,315	11,000	15,000	15,000	15,000
01-5-01-735 TELEPHONE	555	494	500	700	700	700
01-5-01-736 CELLULAR PHONES	318	264	720	750	750	750
01-5-01-740 EDUCATION	1,386	3,006	12,500	15,000	15,000	15,000
01-5-01-741 ELECTIONS	-	-	1,000	1,000	1,000	1,000
01-5-01-755 GAS/OIL	-	-	300	300	300	300
01-5-01-777 LEGAL FEES	22,456	23,436	60,000	40,000	40,000	40,000
01-5-01-783 PUBLIC OUTREACH	15,428	10,023	17,000	70,000	70,000	70,000
01-5-01-789 MILEAGE/TRAVEL REIMBURSEM	-	29	1,000	1,500	1,500	1,500
01-5-01-790	-	-	-	5,000	5,000	5,000
01-5-01-791 ECONOMIC DEVELOPMENT	-	-	-	-	-	-
01-5-01-792 COMMUNITY SERVICES GRANT	37,286	19,429	20,000	20,000	20,000	20,000
01-5-01-793 MEETINGS/WORKSHOPS	1,178	1,976	2,500	3,200	3,200	3,200
01-5-01-794 GRANTS	-	-	-	40,334	40,334	40,334
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	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>156,588</b>	<b>730,071</b>	<b>761,320</b>	<b>803,634</b>	<b>803,634</b>	<b>803,634</b>

<b>01-000 TOTAL COUNCIL-MANAGER</b>	<b>281,425</b>	<b>866,039</b>	<b>907,658</b>	<b>1,019,317</b>	<b>1,019,317</b>	<b>1,019,317</b>
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##### 02-000 FINANCE AND ADMINISTRATION

##### PERSONNEL SERVICES

SALARIES AND WAGES	70,881	66,519	71,578	67,875	67,875	67,875
PAYROLL TAXES, INSURANCE AND BENEFITS	44,557	40,213	44,476	41,011	41,011	41,011
<b>TOTAL PERSONNEL SERVICES</b>	<b>115,438</b>	<b>106,732</b>	<b>116,054</b>	<b>108,886</b>	<b>108,886</b>	<b>108,886</b>

##### MATERIALS & SERVICES

01-5-02-704 RECRUITMENT	-	-	-	-	-	-
01-5-02-705 ADVERTISING	942	690	800	800	800	800
01-5-02-706 AUDIT FEES	942	14,410	16,300	23,500	23,500	23,500
01-5-02-707 EMPLOYEE RECOGNITION	482	650	500	1,000	1,000	1,000
01-5-02-708 CITY-WIDE TRAINING	-	-	2,200	2,200	2,200	2,200
01-5-02-709 WELLNESS & RISK MGT PROGS.	-	-	2,000	2,500	2,500	2,500
01-5-02-710 COMPUTER SOFTWARE MAINT	4,530	2,657	8,700	15,000	15,000	15,000
01-5-02-714 OFFICE SUPPLIES	2,610	1,199	2,500	2,500	2,500	2,500
01-5-02-715 POSTAGE	1,767	1,962	1,900	2,300	2,300	2,300
01-5-02-717 OFFICE EQUIPMENT	1,640	138	10,000	10,000	10,000	10,000
01-5-02-721 COPIER/PRINTER	2,257	2,567	2,800	2,800	2,800	2,800
01-5-02-726 CONTRACTED SERVICES	14,427	12,840	19,500	16,000	16,000	16,000
01-5-02-727 PERMITS & FEES	4,112	3,858	1,800	4,000	4,000	4,000

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
01-5-02-733	DUES & SUBSCRIPTIONS	110	1,031	300	1,000	1,000	1,000
01-5-02-735	TELEPHONE	702	623	600	2,000	2,000	2,000
01-5-02-740	EDUCATION	-	-	1,200	3,700	3,700	3,700
01-5-02-763	PROPERTY TAXES	6,671	6,838	6,800	7,500	7,500	7,500
01-5-02-766	INS:COMP/LIAB/UMB	25,322	29,107	32,000	38,000	38,000	38,000
01-5-02-767	LGIP SERVICE FEE	-	-	50	-	-	-
01-5-02-777	LEGAL FEES	1,834	3,972	6,000	3,000	3,000	3,000
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	-	-	-
01-5-02-790	MISCELLANEOUS	-	-	200	200	200	200
01-5-02-793	MEETINGS/WORKSHOPS	-	191	500	500	500	500
01-5-02-797	CITY MANAGED ACCOUNTS	8,705	9,162	11,000	12,000	12,000	12,000
01-5-02-799		601	-	10,501	4,000	4,000	4,000
<b>MATERIALS &amp; SERVICES</b>		<b>77,654</b>	<b>91,895</b>	<b>138,151</b>	<b>154,500</b>	<b>154,500</b>	<b>154,500</b>
<b>CAPITAL OUTLAY</b>							
01-5-02-906	CAPITAL OUTLAY	-	125,000	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>02-000 TOTAL FINANCE AND ADMINISTRATION</b>		<b>193,092</b>	<b>323,627</b>	<b>254,205</b>	<b>263,386</b>	<b>263,386</b>	<b>263,386</b>
<b>03-000 MAINTENANCE</b>							
<b>PERSONNEL SERVICES</b>							
	SALARIES AND WAGES	46,132	49,250	61,271	61,359	61,359	61,359
	PAYROLL TAXES, INSURANCE AND BENEFITS	28,271	27,359	33,928	36,583	36,583	36,583
<b>TOTAL PERSONNEL SERVICES</b>		<b>74,403</b>	<b>76,609</b>	<b>95,199</b>	<b>97,942</b>	<b>97,942</b>	<b>97,942</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-03-710	COMPUTER SOFTWARE MAINT	463	550	-	-	-	-
01-5-03-721	COPIER/PRINTER	-	-	200	200	200	200
01-5-03-726	CONTRACTED SERVICES	3,477	5,948	19,000	10,000	10,000	10,000
01-5-03-727	PERMITS & FEES	-	-	-	-	-	-
01-5-03-735	TELEPHONE	2,403	2,342	2,350	2,500	2,500	2,500
01-5-03-736	CELLULAR PHONES	427	415	400	400	400	400
01-5-03-740	EDUCATION	257	10	300	300	300	300
01-5-03-743	ELECTRICITY	22,496	23,631	24,000	24,000	24,000	24,000
01-5-03-746	SMALL TOOLS & EQUIPMENT	1,231	2,396	2,700	2,700	2,700	2,700
01-5-03-755	GAS/OIL	1,914	2,559	3,500	3,000	3,000	3,000
01-5-03-771	MEDICAL TESTING & SERVICES	133	79	200	200	200	200
01-5-03-781	CHAMBER BLDG MAINTENANCE	-	3,660	1,000	6,000	6,000	6,000
01-5-03-782	UNIFORMS	523	589	750	750	750	750
01-5-03-784	MAINTENANCE RECYCLE CENTER	989	11	500	500	500	500
01-5-03-785	MAINTENANCE CITY HALL	4,619	5,200	15,500	25,000	25,000	25,000
01-5-03-786	MAINTENANCE CITY SHOP	4,042	3,382	3,500	8,100	8,100	8,100
01-5-03-788	PWHQ MAINTENANCE	3,095	573	3,500	3,500	3,500	3,500
01-5-03-793	MEETINGS/WORKSHOPS	31	37	100	100	100	100
01-5-03-795	SUPPLIES	378	469	1,000	1,000	1,000	1,000
01-5-03-796	VEHICLE MAINTENANCE	3,584	3,953	3,000	4,000	4,000	4,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>50,064</b>	<b>56,058</b>	<b>81,500</b>	<b>92,250</b>	<b>92,250</b>	<b>92,250</b>
<b>CAPITAL OUTLAY</b>							
01-5-03-906	CAPITAL OUTLAY	3,866	7,970	26,000	29,000	29,000	29,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,866</b>	<b>7,970</b>	<b>26,000</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
<b>03-000 TOTAL MAINTENANCE</b>		<b>128,333</b>	<b>140,637</b>	<b>202,699</b>	<b>219,192</b>	<b>219,192</b>	<b>219,192</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>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	450,000	375,000	375,000	375,000
01-5-04-790	CHAMBER OF COMMERCE	294,376	200,000	65,025	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>336,289</b>	<b>224,870</b>	<b>515,025</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>04-000 TOTAL TOURISM</b>	<b>351,196</b>	<b>225,471</b>	<b>515,025</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
<b>05-000 PARKS</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	108,507	114,939	154,093	166,440	166,440	166,440
PAYROLL TAXES, INSURANCE, AND BENEFITS	55,609	57,945	76,133	88,407	88,407	88,407
<b>TOTAL PERSONNEL SERVICES</b>	<b>164,116</b>	<b>172,884</b>	<b>230,226</b>	<b>254,847</b>	<b>254,847</b>	<b>254,847</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-05-704 RECRUITMENT	126	518	-	-	-	-
01-5-05-705 ADVERTISING	-	-	-	-	-	-
01-5-05-710 COMPUTER SOFTWARE MAINT	-	24	1,500	2,000	2,000	2,000
01-5-05-714 OFFICE SUPPLIES	866	841	1,200	1,200	1,200	1,200
01-5-05-715 POSTAGE	-	-	-	150	150	150
01-5-05-717 OFFICE EQUIPMENT	3,092	228	100	1,500	1,500	1,500
01-5-05-718 LEASES	-	-	-	-	-	-
01-5-05-721 COPIER/PRINTER	449	418	1,000	1,000	1,000	1,000
01-5-05-726 CONTRACTED SERVICES	42,380	44,405	45,000	45,000	45,000	45,000
01-5-05-727 PERMITS & FEES	602	-	300	-	-	-
01-5-05-731 SPECIAL EVENTS	-	-	-	-	-	-
01-5-05-733 DUES & SUBSCRIPTIONS	10,661	10,957	9,000	18,000	18,000	18,000
01-5-05-735 TELEPHONE	1,374	1,218	1,200	1,500	1,500	1,500
01-5-05-736 CELLULAR PHONES	1,223	1,271	1,200	1,500	1,500	1,500
01-5-05-740 EDUCATION	1,449	10	200	500	500	500
01-5-05-743 ELECTRICITY	17,811	19,385	20,000	20,000	20,000	20,000
01-5-05-746 SMALL TOOLS & EQUIPMENT	2,079	2,989	3,500	3,000	3,000	3,000
01-5-05-755 GAS/OIL	2,057	3,027	3,000	3,000	3,000	3,000
01-5-05-771 MEDICAL TESTING & SERVICES	207	79	300	300	300	300
01-5-05-780 CREDIT CARD FEE	16,835	17,998	15,000	26,000	26,000	26,000
01-5-05-782 UNIFORMS	634	653	1,000	1,000	1,000	1,000
01-5-05-786 PARK MAINTENANCE	30,795	51,517	35,000	30,000	30,000	30,000
01-5-05-793 MEETINGS/WORKSHOPS	47	56	200	200	200	200
01-5-05-795 SUPPLIES	16,278	21,901	15,000	20,000	20,000	20,000
01-5-05-796 VEHICLE MAINTENANCE	2,451	5,730	4,500	4,500	4,500	4,500
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>151,416</b>	<b>183,225</b>	<b>158,200</b>	<b>180,350</b>	<b>180,350</b>	<b>180,350</b>
<b>CAPITAL OUTLAY</b>						
01-5-05-906 CAPITAL OUTLAY	109,324	15,981	45,000	37,000	37,000	37,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>109,324</b>	<b>15,981</b>	<b>45,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
<b>05-000 TOTAL PARKS</b>	<b>424,856</b>	<b>372,090</b>	<b>433,426</b>	<b>472,197</b>	<b>472,197</b>	<b>472,197</b>
<b>06-000 POLICE</b>						
<b>MATERIALS &amp; SERVICES</b>						
01-5-06-783 DCSD - POLICING SERVICES - FIXED	640,635	714,408	702,339	877,369	877,369	877,369
DCSO - POLICING SERVICES - VARIABLE	-	-	65,000	65,000	65,000	65,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>640,635</b>	<b>714,408</b>	<b>767,339</b>	<b>942,369</b>	<b>942,369</b>	<b>942,369</b>
<b>06-000 TOTAL POLICE</b>	<b>640,635</b>	<b>714,408</b>	<b>767,339</b>	<b>942,369</b>	<b>942,369</b>	<b>942,369</b>
<b>PLANNING</b>						
<b>07-000 COMMUNITY DEVELOPMENT</b>						
<b>GRANTS &amp; PASS THROUGH</b>						
01-5-07-300 BUILDING INSPECTIONS	61	-	-	-	-	-
01-5-07-302 STATE BUILDING FEES	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	198,867	258,611	330,177	397,453	397,453	397,453
PAYROLL TAXES, INSURANCE, AND BENEFITS	98,582	131,530	164,396	230,926	230,926	230,926
<b>TOTAL PERSONNEL SERVICES</b>	<b>297,449</b>	<b>390,141</b>	<b>494,573</b>	<b>628,379</b>	<b>628,379</b>	<b>628,379</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-07-704 RECRUITMENT	469	746	-	-	-	-

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
01-5-07-705	ADVERTISING	2,706	2,726	2,500	5,500	5,500	5,500
01-5-07-710	COMPUTER SOFTWARE MAINT	59	-	150	150	150	150
01-5-07-714	OFFICE SUPPLIES	3,258	2,900	2,500	2,900	2,900	2,900
01-5-07-715	POSTAGE	1,114	1,226	1,000	1,500	1,500	1,500
01-5-07-716	RECORDING FEES	-	-	1,500	1,500	1,500	1,500
01-5-07-717	OFFICE EQUIPMENT	2,327	367	1,500	2,000	2,000	2,000
01-5-07-721	COPIER/PRINTER	3,054	3,024	2,900	2,900	2,900	2,900
01-5-07-726	CONTRACTED SERVICES	121,444	17,876	288,000	160,000	160,000	160,000
01-5-07-727	PERMITS & FEES	-	-	100	100	100	100
01-5-07-733	DUES & SUBSCRIPTIONS	99	-	2,000	2,000	2,000	2,000
01-5-07-735	TELEPHONE	1,196	1,612	1,100	1,200	1,200	1,200
01-5-07-736	CELLULAR PHONES	641	968	400	1,500	1,500	1,500
01-5-07-740	EDUCATION	800	710	1,000	1,000	1,000	1,000
01-5-07-746	SMALL TOOLS & EQUIPMENT	-	-	100	100	100	100
01-5-07-755	GAS & OIL	-	-	200	200	200	200
01-5-07-757	PLANNING COMMISSION	-	15	750	750	750	750
01-5-07-777	LEGAL FEES	12,591	11,330	40,000	35,000	35,000	35,000
01-5-07-780	CREDIT CARD FEE	1,667	1,371	350	350	350	350
01-5-07-783	PUBLIC OUTREACH	-	1,714	500	1,700	1,700	1,700
01-5-07-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	100	100	100	100
01-5-07-793	MEETINGS/WORKSHOPS	-	684	250	750	750	750
01-5-07-796	STATE GRANTS	32,133	33,740	35,426	38,127	38,127	38,127
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>183,558</b>	<b>81,009</b>	<b>382,325</b>	<b>259,327</b>	<b>259,327</b>	<b>259,327</b>
<b>07-000 TOTAL COMMUNITY DEVELOPMENT</b>		<b>481,068</b>	<b>471,150</b>	<b>876,898</b>	<b>887,706</b>	<b>887,706</b>	<b>887,706</b>
<b>08-000 SUPPORT</b>							
<b>GRANTS &amp; PASS THROUGHs</b>							
01-5-08-309	CITY MANAGED ACCOUNTS	-	-	-	-	-	-
01-5-08-311	COMMUNITY SERVICES GRANT	-	-	-	-	-	-
01-5-08-312	CHAMBER OF COMMERCE	-	-	-	-	-	-
01-5-08-319	OTHER GRANTS - HOUSING WORKS	-	-	-	-	-	-
01-5-08-325	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-08-340	STATE GRANTS	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>08-000 TOTAL SUPPORT</b>		<b>0</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	7,500	7,500
01-5-09-791	ECONOMIC DEVELOPMENT	93,000	11,000	45,000	118,369	118,369	118,369
01-5-09-796	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>100,500</b>	<b>18,500</b>	<b>52,500</b>	<b>125,869</b>	<b>125,869</b>	<b>125,869</b>
<b>09-000 TOTAL ECONOMIC DEVELOPMENT</b>		<b>100,500.00</b>	<b>18,500</b>	<b>52,500</b>	<b>125,869</b>	<b>125,869</b>	<b>125,869</b>
<b>TOTAL EXPENDITURES</b>		<b>2,601,105</b>	<b>3,131,922</b>	<b>4,009,750</b>	<b>4,305,036</b>	<b>4,305,036</b>	<b>4,305,036</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 2,624,705</b>	<b>\$ 3,156,822</b>	<b>\$ 7,622,439</b>	<b>\$ 8,844,018</b>	<b>\$ 8,844,018</b>	<b>\$ 8,844,018</b>
<b>01-GENERAL FUND NET TOTAL</b>							
		<b>\$ 2,383,160</b>	<b>\$ 3,181,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





## Street Fund

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**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director **FTE 3.9**

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

### Fund Resources

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

### Review of FY 2022/23 Department Work Plan:

Objectives that were accomplished include:

- Finalized funding package for Locust/US 20 Roundabout and started final design with ODOT. (Council Goal)
- Completed Master Plan on East Portal property for a Multi-modal Mobility Hub. (Council Goal)
- Continue to implement high priority safety projects on Hood Avenue, Larch/Main, Washington/Elm and completed the 20 is plenty campaign.
- Complete the design of the Elm St. Multi-Use Path Project, need funding package for construction.
- Designed Barclay Drive (Alternate Route) improvements, need funding package for construction.
- Started the design concept development of the Washington Ave. Bike Boulevard Project with the University of Oregon's Sustainable City Program.
- Constructed overlay, chipseal, crackseal and sealcoat projects.

Objectives that are still being considered include:

- Develop funding package for Adams Ave. Streetscape improvements.
- Design Washington Avenue Bike Boulevard Project.

### Objectives for FY 2023/24 Work Plan:

- Complete US20/Locust Roundabout project in coordination with ODOT. (Council Goal)
- Design Phase I East Portal Multi-modal Mobility Hub Concept Plan. (Council Goal)
- Continue to implement high priority safety projects. (Council Goal)
- Develop the funding package for the Barclay Drive (Alternate Route) improvements. (Council Goal)
- Complete water conservation streetscape irrigation projects.
- Bid and construct overlay, chipseal and sealcoat projects.



## Fund Summaries

### Governmental Funds

#### STREET FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Other Taxes	\$ 203,221	\$ 200,554	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000
Franchise Fees	571,747	610,663	625,900	653,050	653,050	653,050
Licenses And Fees	14,191	8,140	7,500	7,500	7,500	7,500
Intergovernmental	232,611	269,720	265,946	264,940	264,940	264,940
Interest	9,204	7,359	5,300	42,000	42,000	42,000
Miscellaneous	84,387	55,002	3,000	3,000	3,000	3,000
<b>Total Revenues</b>	<b>1,115,361</b>	<b>1,151,438</b>	<b>1,102,646</b>	<b>1,165,490</b>	<b>1,165,490</b>	<b>1,165,490</b>
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	1,114,756	1,306,915	1,192,509	1,656,145	1,656,145	1,656,145
<b>TOTAL RESOURCES</b>	<b>\$ 2,230,117</b>	<b>\$ 2,458,353</b>	<b>\$ 2,295,155</b>	<b>\$ 2,821,635</b>	<b>\$ 2,821,635</b>	<b>\$ 2,821,635</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 324,480	\$ 359,005	\$ 458,593	\$ 484,922	\$ 484,922	\$ 484,922
Materials & Services	317,898	304,076	562,858	524,900	524,900	524,900
Capital Improvements	270,305	303,811	676,000	405,000	405,000	405,000
Debt Service	3,119	-	-	-	-	-
<b>Total Expenditures</b>	<b>915,802</b>	<b>966,892</b>	<b>1,697,451</b>	<b>1,414,822</b>	<b>1,414,822</b>	<b>1,414,822</b>
Operating Contingency	-	-	170,242	168,304	168,304	168,304
Reserves	-	-	420,362	1,231,509	1,231,509	1,231,509
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>\$ 2,295,155</b>	<b>\$ 2,821,635</b>	<b>\$ 2,821,635</b>	<b>\$ 2,821,635</b>

<b>NET TOTAL</b>	<b>\$ 1,306,915</b>	<b>\$ 1,483,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
03 - STREET FUND							
<b>RESOURCES</b>							
<b>REVENUE</b>							
03-4-00-301	INTEREST EARNED	\$ 9,204	\$ 7,359	\$ 5,300	\$ 42,000	\$ 42,000	\$ 42,000
03-4-00-306	STATE HIGHWAY TAX	230,372	258,464	238,560	262,317	262,317	262,317
03-4-00-307	BIKE/FOOTPATH TAX	2,239	2,598	2,386	2,623	2,623	2,623
03-4-00-314	PUBLIC WORKS FEES	14,191	8,140	7,500	7,500	7,500	7,500
03-4-00-328	WATER LINES FRANCHISE	61,054	63,096	63,000	66,850	66,850	66,850
03-4-00-330	TELEPHONE FRANCHISE	19,919	15,489	17,000	17,000	17,000	17,000
03-4-00-331	TELEVISION FRANCHISE	44,102	55,042	50,000	50,000	50,000	50,000
03-4-00-333	C.E.C. FRANCHISE	317,590	314,996	340,000	340,000	340,000	340,000
03-4-00-342	SALE OF ASSETS	-	-	-	-	-	-
03-4-00-344	GARBAGE FRANCHISE	47,735	71,078	64,200	77,700	77,700	77,700
03-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
03-4-00-351	SEWER LINES FRANCHISE	81,347	90,962	91,700	101,500	101,500	101,500
03-4-00-360	MISCELLANEOUS	585	8,575	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	81,752	40,909	-	-	-	-
03-4-00-369	LOCAL GAS TAX	203,221	200,554	195,000	195,000	195,000	195,000
03-4-00-390	STREET PERMITS	2,050	5,518	3,000	3,000	3,000	3,000
<b>REVENUE SUBTOTAL</b>		<b>1,115,361</b>	<b>1,142,780</b>	<b>1,077,646</b>	<b>1,165,490</b>	<b>1,165,490</b>	<b>1,165,490</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
03-4-00-640	STATE GRANTS	-	-	25,000	-	-	-
03-4-00-660	FEDERAL GRANTS	-	8,658	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>-</b>	<b>8,658</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>1,115,361</b>	<b>1,151,438</b>	<b>1,102,646</b>	<b>1,165,490</b>	<b>1,165,490</b>	<b>1,165,490</b>
<b>BEGINNING FUND BALANCE</b>							
03-4-00-400	BEGINNING FUND BALANCE	1,114,756	1,306,915	1,192,509	1,656,145	1,656,145	1,656,145
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,114,756</b>	<b>1,306,915</b>	<b>1,192,509</b>	<b>1,656,145</b>	<b>1,656,145</b>	<b>1,656,145</b>
<b>TRANSFERS</b>							
03-4-00-510	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,230,117</b>	<b>\$ 2,458,353</b>	<b>\$ 2,295,155</b>	<b>\$ 2,821,635</b>	<b>\$ 2,821,635</b>	<b>\$ 2,821,635</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
03-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 170,242	\$ 168,304	\$ 168,304	\$ 168,304
03-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	111,624	979,760	979,760	979,760
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>281,866</b>	<b>1,148,064</b>	<b>1,148,064</b>	<b>1,148,064</b>
<b>RESERVES</b>							
03-5-00-440	DEVELOPMENT AGREEMENTS	-	-	-	-	-	-
03-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	308,738	251,749	251,749	251,749
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>308,738</b>	<b>251,749</b>	<b>251,749</b>	<b>251,749</b>
<b>TRANSFERS</b>							
03-5-00-602	TRANSFER TO CITY HALL FUND	7,400	7,700	7,100	7,000	7,000	7,000
<b>TOTAL TRANSFERS</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>EXPENITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		198,748	230,255	294,316	301,647	301,647	301,647
PAYROLL TAXES, INSURANCE, AND BENEFITS		125,732	128,750	164,277	183,275	183,275	183,275

	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>TOTAL PERSONNEL SERVICES</b>	<b>324,480</b>	<b>359,005</b>	<b>458,593</b>	<b>484,922</b>	<b>484,922</b>	<b>484,922</b>
<b>MATERIALS &amp; SERVICES</b>						
03-5-00-704 RECRUITMENT	-	175	-	-	-	-
03-5-00-705 ADVERTISING	413	128	-	-	-	-
03-5-00-706 AUDIT FEES	464	7,099	8,100	11,600	11,600	11,600
03-5-00-710 COMPUTER SOFTWARE MAINT.	1,430	1,736	11,500	11,500	11,500	11,500
03-5-00-713 DEVELOPMENT REVIEW	2,066	2,935	5,000	5,000	5,000	5,000
03-5-00-714 OFFICE SUPPLIES	573	568	900	900	900	900
03-5-00-715 POSTAGE	70	52	75	150	150	150
03-5-00-717 OFFICE EQUIPMENT	331	69	200	200	200	200
03-5-00-721 COPIER/PRINTER	19	47	775	775	775	775
03-5-00-726 CONTRACTED SERVICES	47,231	26,107	136,000	49,500	49,500	49,500
03-5-00-727 PERMITS & FEES	3,196	300	3,000	3,000	3,000	3,000
03-5-00-733 DUES & SUBSCRIPTIONS	-	-	100	100	100	100
03-5-00-735 TELEPHONE	1,211	1,075	1,200	1,500	1,500	1,500
03-5-00-736 CELLULAR PHONES	1,415	1,774	1,700	1,700	1,700	1,700
03-5-00-740 EDUCATION	170	20	250	250	250	250
03-5-00-743 ELECTRICITY	7,127	7,441	7,500	7,500	7,500	7,500
03-5-00-746 SMALL TOOLS & EQUIPMENT	3,880	4,197	4,500	4,500	4,500	4,500
03-5-00-749 ROAD MAINTENANCE	97,773	97,183	155,000	165,000	165,000	165,000
03-5-00-755 GAS/OIL	6,940	9,260	9,600	12,000	12,000	12,000
03-5-00-761 STREET TREES	-	450	2,000	2,000	2,000	2,000
03-5-00-762 STREET SIGNS	13,546	37,078	30,000	20,000	20,000	20,000
03-5-00-765 IMPROVEMENTS & REPAIRS	11,322	3,822	40,000	70,000	70,000	70,000
03-5-00-766 INS: COMP/LIA/UMB	15,193	16,059	19,000	25,000	25,000	25,000
03-5-00-768 INTERNAL GENERAL FUND SVCS	10,071	10,222	10,958	11,725	11,725	11,725
03-5-00-771 MEDICAL TESTING & SERVICES	207	102	500	500	500	500
03-5-00-773 SNOW REMOVAL/STREET CLEANING	19,720	20,671	50,000	50,000	50,000	50,000
03-5-00-777 LEGAL FEES	18,311	6,012	6,000	6,000	6,000	6,000
03-5-00-778 STREET LIGHTS	504	10,114	10,000	12,000	12,000	12,000
03-5-00-782 UNIFORMS	915	773	1,500	1,500	1,500	1,500
03-5-00-789 MILEAGE/TRAVEL REIMBURSEMENT	-	-	500	500	500	500
03-5-00-790 MISCELLANEOUS	-	-	7,500	-	-	-
03-5-00-793 MEETINGS/WORKSHOPS	64	76	500	500	500	500
03-5-00-795 SUPPLIES	37,369	25,093	24,000	30,000	30,000	30,000
03-5-00-796 VEHICLE MAINTENANCE	16,367	13,438	15,000	20,000	20,000	20,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>317,898</b>	<b>304,076</b>	<b>562,858</b>	<b>524,900</b>	<b>524,900</b>	<b>524,900</b>
<b>DEBT SERVICE</b>						
03-5-00-820 IFA LOAN PAYMENT - PRINCIPAL	3,062	-	-	-	-	-
03-5-00-821 IFA LOAN PAYMENT - INTEREST	57	-	-	-	-	-
<b>TOTAL DEBT SERVICE</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	4,046	303,506	31,000	45,000	45,000	45,000
03-5-00-916 INFRASTRUCTURE	266,259	305	645,000	360,000	360,000	360,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>270,305</b>	<b>303,811</b>	<b>676,000</b>	<b>405,000</b>	<b>405,000</b>	<b>405,000</b>
<b>TOTAL EXPENDITURES</b>	<b>915,802</b>	<b>966,892</b>	<b>1,697,451</b>	<b>1,414,822</b>	<b>1,414,822</b>	<b>1,414,822</b>
<b>TOTAL REQUIRMENTS</b>	<b>\$ 923,202</b>	<b>\$ 974,592</b>	<b>\$ 2,295,155</b>	<b>\$ 2,821,635</b>	<b>\$ 2,821,635</b>	<b>\$ 2,821,635</b>
<b>03-STREET FUND NET TOTAL</b>	<b>\$ 1,306,915</b>	<b>\$ 1,483,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Governmental Funds

#### Street SDC Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director **0 FTE**

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

#### Review of FY 2022/23 Department Work Plan:

Objectives that were accomplished include:

- Finalized the funding package for the US20/Locust Roundabout project and completed the School District Right-of-Way acquisition.
- Completed the design of the Elm St. Multi-use Path Project .
- Developed the design concept for the future Washington Bike Boulevard project with the University of Oregon Sustainable City Program.
- Designed Barclay Drive Alternate Route Improvements.
- Completed East Portal Master Plan.

#### Objectives for FY 2023/24 Department Work Plan:

- Construct the US20/Locust Roundabout project in coordination with ODOT. (Council Goal)
- Develop funding package for the Barclay Drive Improvement project. (Council Goal)
- Procure the Right-of-Way for the Barclay Drive Improvement project. (Council Goal)
- Design Phase I of the East Portal Multi-modal Mobility Hub. (Council Goal)

#### STREET SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Interest	\$ 9,307	\$ 8,689	\$ 6,000	\$ 55,000	\$ 55,000	\$ 55,000
System development charges	581,198	428,242	300,000	350,000	350,000	350,000
Total Revenues	<b>590,505</b>	<b>436,931</b>	<b>306,000</b>	<b>405,000</b>	<b>405,000</b>	<b>405,000</b>
Beginning Fund Balance	1,096,010	1,602,036	1,884,300	2,206,722	2,206,722	2,206,722
<b>TOTAL RESOURCES</b>	<b>\$ 1,686,515</b>	<b>\$ 2,038,967</b>	<b>\$ 2,190,300</b>	<b>\$ 2,611,722</b>	<b>\$ 2,611,722</b>	<b>\$ 2,611,722</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 49,964	\$ 46,810	\$ 340,000	\$ 110,000	\$ 110,000	\$ 110,000
Capital Improvements	34,515	-	300,000	30,000	30,000	30,000
Total Expenditures	<b>84,479</b>	<b>46,810</b>	<b>640,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
Reserve for Future Expenditures	-	-	1,550,300	2,471,722	2,471,722	2,471,722
<b>TOTAL REQUIREMENTS</b>	<b>\$ 84,479</b>	<b>\$ 46,810</b>	<b>\$ 2,190,300</b>	<b>\$ 2,611,722</b>	<b>\$ 2,611,722</b>	<b>\$ 2,611,722</b>
<b>NET TOTAL</b>	<b>\$ 1,602,036</b>	<b>\$ 1,992,157</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
07 - STREET SDC							
<b>RESOURCES</b>							
<b>REVENUE</b>							
07-4-00-301	INTEREST EARNED	\$ 9,307	\$ 8,689	\$ 6,000	\$ 55,000	\$ 55,000	\$ 55,000
07-4-00-394	TRANSPORTATION SDC	581,198	428,242	300,000	350,000	350,000	350,000
<b>TOTAL REVENUE</b>		<b>590,505</b>	<b>436,931</b>	<b>306,000</b>	<b>405,000</b>	<b>405,000</b>	<b>405,000</b>
<b>BEGINNING FUND BALANCE</b>							
07-4-00-400	BEGINNING FUND BALANCE	1,096,010	1,602,036	1,884,300	2,206,722	2,206,722	2,206,722
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,096,010</b>	<b>1,602,036</b>	<b>1,884,300</b>	<b>2,206,722</b>	<b>2,206,722</b>	<b>2,206,722</b>
<b>TOTAL RESOURCES</b>		<b>\$ 1,686,515</b>	<b>\$ 2,038,967</b>	<b>\$ 2,190,300</b>	<b>\$ 2,611,722</b>	<b>\$ 2,611,722</b>	<b>\$ 2,611,722</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
07-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,550,300	\$ 2,471,722	\$ 2,471,722	\$ 2,471,722
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,550,300</b>	<b>2,471,722</b>	<b>2,471,722</b>	<b>2,471,722</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
07-5-00-726	CONTRACTED SERVICE	49,964	46,810	340,000	110,000	110,000	110,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>49,964</b>	<b>46,810</b>	<b>340,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>CAPITAL OUTLAY</b>							
07-5-00-906	CAPITAL OUTLAY	34,515	-	300,000	30,000	30,000	30,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>34,515</b>	<b>-</b>	<b>300,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>TOTAL EXPENDITURES</b>		<b>84,479</b>	<b>46,810</b>	<b>640,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 84,479</b>	<b>\$ 46,810</b>	<b>\$ 2,190,300</b>	<b>\$ 2,611,722</b>	<b>\$ 2,611,722</b>	<b>\$ 2,611,722</b>
<b>07-STREET SDC FUND NET TOTAL</b>		<b>\$ 1,602,036</b>	<b>\$ 1,992,157</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Capital Expenditures

### Streets

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
STREET OPERATING/SDC						
De-icer Truck and System	\$45,000	03-5-00-906	Replace	FY 2023/24	Replace existing de-icer truck and application system	Improve safety of City Right of Way
Barclay Drive Right of Way	\$30,000	07-5-00-906	New	FY 2023/24	Procure Right of Way for street improvements	The acquisition will provide for the complete constuction of street improvements
East Portal Design	\$100,000	07-5-00-726	New	FY 2023/24	Design Phase I Improvements	Phase I design for top priority improvements for a fully functional mobility hub





## Capital Improvement Plan 5-Year Forecast Street Projects

PROJECT	Project Cost	% City	City Cost	23-24	24-25	25-26	26-27	27-28+	Funding Source	
									Operating	SDC
Overlay	varies	100%	varies	360,000	210,000	220,000	232,000	244,000	100%	
*US 20/Locust Rdbt Construction	6,588,000	9%	588,000	359,000						
Barclay Alt Route Imp	3,000,000	50%	1,500,000		1,500,000					100%
US 20/126 Rdbt	7,200,000	10%	720,000					720,000		100%
<b>TOTAL</b>	<b>16,788,000</b>		<b>2,808,000</b>	<b>719,000</b>	<b>1,710,000</b>	<b>220,000</b>	<b>232,000</b>	<b>964,000</b>		
<b>Total Street Fund</b>				<b>360,000</b>	<b>210,000</b>	<b>220,000</b>	<b>232,000</b>	<b>244,000</b>		
<b>Total Street SDC Fund</b>				<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>720,000</b>		
<b>TOTAL</b>				<b>360,000</b>	<b>1,710,000</b>	<b>220,000</b>	<b>232,000</b>	<b>964,000</b>		

### Notes:

\*Roundabout construction funded by Urban Renewal Project Fund



## Fund Summaries

### Governmental Funds

#### Park SDC Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director **0 FTE**

**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 2022/23 Department Work Plan:

Objectives that were accomplished include:

- Completed the East Portal Mobility Hub Master Plan.
- Completed the Parks Master Plan Update.
- Updated the Capital Improvement Plan (CIP).
- Developed a portion of the funding for the design and construction of Phase I of the Mobility Hub on the East Portal.

#### Objectives for FY 2023/24 Department Work Plan:

- Update Park SDC's. (Council Goal)
- Continue to develop funding for the construction of the Mobility Hub on the East Portal. (Council Goal)
- Prioritize the high priority CIP projects to develop funding opportunities.

#### PARK SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Interest	\$ 4,965	\$ 4,519	\$ 3,200	\$ 30,000	\$ 30,000	\$ 30,000
System development charges	195,652	232,635	160,000	150,000	150,000	150,000
Intergovernmental	-	-	-	-	-	-
Total Revenues	<b>200,617</b>	<b>237,154</b>	<b>163,200</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>
Beginning Fund Balance	616,245	816,687	1,020,406	1,084,276	1,084,276	1,084,276
<b>TOTAL RESOURCES</b>	<b>\$ 816,862</b>	<b>\$ 1,053,841</b>	<b>\$ 1,183,606</b>	<b>\$ 1,264,276</b>	<b>\$ 1,264,276</b>	<b>\$ 1,264,276</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ -	\$ 17,662	\$ 55,000	\$ 15,000	\$ 15,000	\$ 15,000
Capital Improvements	175	-	-	-	-	-
Total Expenditures	<b>175</b>	<b>17,662</b>	<b>55,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Reserve for Future Expenditures	-	-	1,128,606	1,249,276	1,249,276	1,249,276
<b>TOTAL REQUIREMENTS</b>	<b>\$ 175</b>	<b>\$ 17,662</b>	<b>\$ 1,183,606</b>	<b>\$ 1,264,276</b>	<b>\$ 1,264,276</b>	<b>\$ 1,264,276</b>

<b>NET TOTAL</b>	<b>\$ 816,687</b>	<b>\$ 1,036,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>12 - PARK SDC</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
12-4-00-301	INTEREST EARNED	\$ 4,965	\$ 4,519	\$ 3,200	\$ 30,000	\$ 30,000	\$ 30,000
12-4-00-321	PARK SDC	195,652	232,635	160,000	150,000	150,000	150,000
<b>TOTAL REVENUES</b>		<b>200,617</b>	<b>237,154</b>	<b>163,200</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
12-4-00-665	OTHER GRANTS	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>200,617</b>	<b>237,154</b>	<b>163,200</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>
<b>BEGINNING FUND BALANCE</b>							
12-4-00-400	BEGINNING FUND BALANCE	616,245	816,687	1,020,406	1,084,276	1,084,276	1,084,276
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>616,245</b>	<b>816,687</b>	<b>1,020,406</b>	<b>1,084,276</b>	<b>1,084,276</b>	<b>1,084,276</b>
<b>TOTAL RESCOURS</b>		<b>\$ 816,862</b>	<b>\$ 1,053,841</b>	<b>\$ 1,183,606</b>	<b>\$ 1,264,276</b>	<b>\$ 1,264,276</b>	<b>\$ 1,264,276</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
12-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,128,606	\$ 1,249,276	\$ 1,249,276	\$ 1,249,276
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,128,606</b>	<b>1,249,276</b>	<b>1,249,276</b>	<b>1,249,276</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
12-5-00-726	CONTRACTED SERVICE	-	-	-	15,000	15,000	15,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>CAPITAL OUTLAY</b>							
12-5-00-906	CAPITAL OUTLAY	175	-	-	-	-	-
12-5-00-952	CLEMENS PARK	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>175</b>	<b>17,662</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 175</b>	<b>\$ 17,662</b>	<b>\$ 1,183,606</b>	<b>\$ 1,264,276</b>	<b>\$ 1,264,276</b>	<b>\$ 1,264,276</b>
<b>12-PARK SDC FUND NET TOTAL</b>		<b>\$ 816,687</b>	<b>\$ 1,036,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Governmental Funds

#### Parking District Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director **0 FTE**

**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 2023/24 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 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Licenses And Fees	\$ 14,313	\$ 10,767	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Reimbursements	8,233	-	-	-	-	-
Interest	1,800	1,354	900	8,000	8,000	8,000
Total Revenues	<b>24,346</b>	<b>12,121</b>	<b>15,400</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
Beginning Fund Balance	233,695	258,041	264,172	292,097	292,097	292,097
<b>TOTAL RESOURCES</b>	<b>\$ 258,041</b>	<b>\$ 270,162</b>	<b>\$ 279,572</b>	<b>\$ 314,597</b>	<b>\$ 314,597</b>	<b>\$ 314,597</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	279,572	314,597	314,597	314,597
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 279,572</b>	<b>\$ 314,597</b>	<b>\$ 314,597</b>	<b>\$ 314,597</b>

<b>NET TOTAL</b>	<b>\$ 258,041</b>	<b>\$ 270,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>13- PARKING DISTRICT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
13-4-00-301	INTEREST EARNED	\$ 1,800	\$ 1,354	\$ 900	\$ 8,000	\$ 8,000	\$ 8,000
13-4-00-362	REFUNDS/REIMBURSEMENTS	8,233	-	-	-	-	-
13-4-00-375	PARKING DISTRICT	14,313	10,767	14,500	14,500	14,500	14,500
13-4-00-376	REIMBURSEMENT FEE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>24,346</b>	<b>12,121</b>	<b>15,400</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>BEGINNING FUND BALANCE</b>							
13-4-00-400	BEGINNING FUND BALANCE	233,695	258,041	264,172	292,097	292,097	292,097
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>233,695</b>	<b>258,041</b>	<b>264,172</b>	<b>292,097</b>	<b>292,097</b>	<b>292,097</b>
<b>TOTAL RESOURCES</b>		<b>\$ 258,041</b>	<b>\$ 270,162</b>	<b>\$ 279,572</b>	<b>\$ 314,597</b>	<b>\$ 314,597</b>	<b>\$ 314,597</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
13-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 279,572	\$ 314,597	\$ 314,597	\$ 314,597
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>279,572</b>	<b>314,597</b>	<b>314,597</b>	<b>314,597</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>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 279,572</b>	<b>\$ 314,597</b>	<b>\$ 314,597</b>	<b>\$ 314,597</b>
<b>13-PARKING DISTRICT FUND NET TOTAL</b>		<b>\$ 258,041</b>	<b>\$ 270,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Debt Service Funds

#### City Hall Debt Service Fund

**RESPONSIBLE MANAGER:** Joe O'Neill, Finance Director **0 FTE**

**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 \$50,300.

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

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenue:						
Interest/Loan Proceeds	\$ 62	\$ 41	\$ 100	\$ 100	\$ 100	\$ 100
Total Revenues	<b>62</b>	<b>41</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Beginning Fund Balance	5,810	5,862	5,259	6,235	6,235	6,235
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>\$ 56,259</b>	<b>\$ 56,635</b>	<b>\$ 56,635</b>	<b>\$ 56,635</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditure:						
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	52,510	55,310	50,900	50,320	50,320	50,320
Total Expenditure	<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,320</b>	<b>50,320</b>	<b>50,320</b>
Reserve for Future Expenditures	-	-	5,359	6,315	6,315	6,315
<b>TOTAL REQUIREMENTS</b>	<b>\$ 52,510</b>	<b>\$ 55,310</b>	<b>\$ 56,259</b>	<b>\$ 56,635</b>	<b>\$ 56,635</b>	<b>\$ 56,635</b>

<b>NET TOTAL</b>	<b>\$ 5,862</b>	<b>\$ 5,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
18 - CITY HALL DEBT SERVICE							
<b>RESOURCES</b>							
<b>REVENUES</b>							
18-4-00-301	INTEREST EARNED	\$ 62	\$ 41	\$ 100	\$ 100	\$ 100	\$ 100
18-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
18-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>62</b>	<b>41</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>BEGINNING FUND BALANCE</b>							
18-4-00-400	BEGINNING FUND BALANCE	5,810	5,862	5,259	6,235	6,235	6,235
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>5,810</b>	<b>5,862</b>	<b>5,259</b>	<b>6,235</b>	<b>6,235</b>	<b>6,235</b>
<b>TRANSFERS</b>							
18-4-00-509	TRANSFERS FROM OTHER FUNDS	28,900	30,400	28,000	27,700	27,700	27,700
18-4-00-510	TRANSFER FROM GENERAL FUND	23,600	24,900	22,900	22,600	22,600	22,600
<b>TOTAL TRANSFERS</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>\$ 58,372</b>	<b>\$ 61,203</b>	<b>\$ 56,259</b>	<b>\$ 56,635</b>	<b>\$ 56,635</b>	<b>\$ 56,635</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
18-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 5,359	\$ 6,315	\$ 6,315	\$ 6,315
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>5,359</b>	<b>6,315</b>	<b>6,315</b>	<b>6,315</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
18-5-00-726	CONTRACTED SERVICE	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>							
18-5-00-800	BANK LOAN INTEREST	14,510	13,310	11,900	10,320	10,320	10,320
18-5-00-820	BANK LOAN PRINCIPAL	38,000	42,000	39,000	40,000	40,000	40,000
18-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,320</b>	<b>50,320</b>	<b>50,320</b>
<b>TOTAL EXPENDITURES</b>		<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,320</b>	<b>50,320</b>	<b>50,320</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 52,510</b>	<b>\$ 55,310</b>	<b>\$ 56,259</b>	<b>\$ 56,635</b>	<b>\$ 56,635</b>	<b>\$ 56,635</b>
<b>18-CITY HALL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 5,862</b>	<b>\$ 5,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





## Water Fund

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**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director **3.3 FTE**

**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 2022/23 Department Work Plan:

Objectives that were accomplished include:

- Finalized and adopted the Water Master Plan.
- Updated the Capital Improvement Plan.
- Started the Water Rate Update.
- Implemented Phase I of the Water Conservation Plan.
- Started the design of the Well #1 Improvements.
- Implemented the Wildfire Mitigation Plan with a fuel reduction project at Well 1.

### Objectives for FY 2023/24 Department Work Plan:

- Complete Well 1 design. (Council Goal)
- Complete Water Rate Study.
- Develop funding strategy for high priority Capital Improvement Projects.
- Water SDC Update. (Council Goal)
- Implement Phase II of the Water Conservation Plan to include water rate methodology update. (Council Goal)
- Design and construct Well 3 Generator and Electrical improvements. (Council Goal)
- Continue to Implement the Wildfire Mitigation Plan. (Council Goal)



## Fund Summaries

### Proprietary Funds

#### WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Water Receipts	\$ 872,199	\$ 902,484	\$ 900,000	\$ 955,000	\$ 955,000	\$ 955,000
Charges For Services	149,998	184,278	117,900	86,900	86,900	86,900
Licenses And Fees	18,939	14,351	8,000	8,000	8,000	8,000
Intergovernmental	-	8,658	-	-	-	-
Reimbursements	1,968	311				
Interest	11,781	10,021	7,000	72,000	72,000	72,000
Miscellaneous	150	93	-	280,000	280,000	280,000
<b>Total Revenues</b>	<b>1,055,035</b>	<b>1,120,196</b>	<b>1,032,900</b>	<b>1,401,900</b>	<b>1,401,900</b>	<b>1,401,900</b>
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	1,496,608	1,824,313	2,140,995	2,555,050	2,555,050	2,555,050
<b>TOTAL RESOURCES</b>	<b>\$ 2,551,643</b>	<b>\$ 2,944,509</b>	<b>\$ 3,173,895</b>	<b>\$ 3,956,950</b>	<b>\$ 3,956,950</b>	<b>\$ 3,956,950</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 324,473	\$ 347,829	\$ 404,055	\$ 412,974	\$ 412,974	\$ 412,974
Materials & Services	326,378	369,154	416,008	404,875	404,875	404,875
Capital Improvements	65,645	12,339	126,000	360,000	360,000	360,000
Debt Service	1,934	-	-	-	-	-
<b>Total Expenditures</b>	<b>718,430</b>	<b>729,322</b>	<b>946,063</b>	<b>1,177,849</b>	<b>1,177,849</b>	<b>1,177,849</b>
Operating Contingency	-	-	136,677	136,308	136,308	136,308
Reserves	-	-	2,082,455	2,634,193	2,634,193	2,634,193
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>\$ 3,173,895</b>	<b>\$ 3,956,950</b>	<b>\$ 3,956,950</b>	<b>\$ 3,956,950</b>

<b>NET TOTAL</b>	<b>\$ 1,824,313</b>	<b>\$ 2,205,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>02 - WATER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
02-4-00-301	INTEREST EARNED	\$ 11,781	\$ 10,021	\$ 7,000	\$ 72,000	\$ 72,000	\$ 72,000
02-4-00-314	PUBLIC WORKS FEES	18,939	14,351	8,000	8,000	8,000	8,000
02-4-00-324	WATER PROCESSING/TRANS FEE	9,495	9,000	4,500	4,500	4,500	4,500
02-4-00-325	WATER PENALTIES	4,893	9,994	8,000	8,000	8,000	8,000
02-4-00-341	BACKFLOW TESTING FEES	8,294	12,711	13,000	15,000	15,000	15,000
02-4-00-342	SALE OF ASSETS	-	-	-	-	-	-
02-4-00-359	WATER MITIGATION FEES	37,520	78,825	40,000	12,000	12,000	12,000
02-4-00-360	MISCELLANEOUS	150	93	-	280,000	280,000	280,000
02-4-00-362	REFUNDS/REIMBURSMENTS	1,968	311	-	-	-	-
02-4-00-371	WATER RECEIPTS	872,199	902,484	900,000	955,000	955,000	955,000
02-4-00-372	SERVICE RECONNECT FEE	610	1,050	400	400	400	400
02-4-00-373	METER INSTALL	73,524	43,389	35,000	30,000	30,000	30,000
02-4-00-377	BULK WATER	13,162	20,439	15,000	15,000	15,000	15,000
02-4-00-388	WATER TAP FEE	2,500	8,870	2,000	2,000	2,000	2,000
<b>REVENUE SUBTOTAL</b>		<b>1,055,035</b>	<b>1,111,538</b>	<b>1,032,900</b>	<b>1,401,900</b>	<b>1,401,900</b>	<b>1,401,900</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
02-4-00-650	STATE GRANTS	-	-	-	-	-	-
02-4-00-660	FEDERAL GRANTS	-	8,658	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>-</b>	<b>8,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>1,055,035</b>	<b>1,120,196</b>	<b>1,032,900</b>	<b>1,401,900</b>	<b>1,401,900</b>	<b>1,401,900</b>
<b>BEGINNING FUND BALANCE</b>							
02-4-00-400	BEGINNING FUND BALANCE	1,496,608	1,824,313	2,140,995	2,555,050	2,555,050	2,555,050
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,496,608</b>	<b>1,824,313</b>	<b>2,140,995</b>	<b>2,555,050</b>	<b>2,555,050</b>	<b>2,555,050</b>
<b>TRANSFERS</b>							
02-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,551,643</b>	<b>\$ 2,944,509</b>	<b>\$ 3,173,895</b>	<b>\$ 3,956,950</b>	<b>\$ 3,956,950</b>	<b>\$ 3,956,950</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
02-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 136,677	\$ 136,308	\$ 136,308	\$ 136,308
02-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	796,191	1,248,889	1,248,889	1,248,889
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>932,868</b>	<b>1,385,197</b>	<b>1,385,197</b>	<b>1,385,197</b>
<b>RESERVES</b>							
02-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	757,784	837,140	837,140	837,140
02-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	528,480	548,164	548,164	548,164
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>1,286,264</b>	<b>1,385,304</b>	<b>1,385,304</b>	<b>1,385,304</b>
<b>TRANSFERS</b>							
02-5-00-602	TRANSFER TO CITY HALL FUND	8,900	9,400	8,700	8,600	8,600	8,600
<b>TOTAL TRANSFERS</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		202,248	223,079	257,131	259,088	259,088	259,088
PAYROLL TAXES, INSURANCE, AND BENEFITS		122,225	124,750	146,924	153,886	153,886	153,886
<b>TOTAL PERSONNEL SERVICES</b>		<b>324,473</b>	<b>347,829</b>	<b>404,055</b>	<b>412,974</b>	<b>412,974</b>	<b>412,974</b>

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>MATERIALS &amp; SERVICES</b>							
02-5-00-704	RECRUITMENT	-	-	50	400	400	400
02-5-00-705	ADVERTISING	-	-	-	-	-	-
02-5-00-706	AUDIT FEES	232	5,045	4,000	5,800	5,800	5,800
02-5-00-710	COMPUTER SOFTWARE MAINT.	6,452	3,855	12,500	12,500	12,500	12,500
02-5-00-712	CHEMICALS	6,646	3,108	3,500	2,200	2,200	2,200
02-5-00-713	DEVELOPMENT REVIEW	4,152	5,869	8,000	5,000	5,000	5,000
02-5-00-714	OFFICE SUPPLIES	1,031	2,798	1,300	1,300	1,300	1,300
02-5-00-715	POSTAGE	6,038	6,360	5,900	18,400	18,400	18,400
02-5-00-717	OFFICE EQUIPMENT	2,259	422	500	500	500	500
02-5-00-721	COPIER/PRINTER	652	636	750	750	750	750
02-5-00-722	CHLORINATOR REPAIRS	255	-	2,000	2,000	2,000	2,000
02-5-00-726	CONTRACTED SERVICES	24,638	49,863	71,000	42,500	42,500	42,500
02-5-00-727	PERMITS & FEES	3,153	4,622	2,500	2,500	2,500	2,500
02-5-00-733	DUES & SUBSCRIPTIONS	4,091	3,803	3,500	3,500	3,500	3,500
02-5-00-735	TELEPHONE	1,287	1,151	1,200	1,500	1,500	1,500
02-5-00-736	CELLULAR PHONES	1,202	1,404	1,400	1,500	1,500	1,500
02-5-00-740	EDUCATION	2,666	2,722	2,500	2,500	2,500	2,500
02-5-00-743	ELECTRICITY	43,248	47,238	45,000	45,000	45,000	45,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	4,043	4,816	4,500	4,500	4,500	4,500
02-5-00-748	BACKFLOW TESTING SERVICE	15,328	200	20,000	20,000	20,000	20,000
02-5-00-755	GAS/OIL	5,244	7,751	7,500	7,500	7,500	7,500
02-5-00-765	IMPROVEMENTS & REPAIRS	16,840	12,728	12,000	12,000	12,000	12,000
02-5-00-766	INS: COMP/LIA/UMB	12,155	14,051	16,000	22,000	22,000	22,000
02-5-00-768	INTERNAL GENERAL FUND SERVICES	10,071	10,222	10,958	11,725	11,725	11,725
02-5-00-770	WATER LOCATE SERVICE	301	227	200	200	200	200
02-5-00-771	MEDICAL TESTING & SERVICES	347	125	200	200	200	200
02-5-00-772	ROW FRANCHISE FEE	61,354	63,096	63,000	66,850	66,850	66,850
02-5-00-775	LABORATORY FEES	2,814	5,560	6,500	5,000	5,000	5,000
02-5-00-777	LEGAL FEES	205	1,566	3,750	4,250	4,250	4,250
02-5-00-779	WATER SYSTEM REPAIRS	30	1,736	7,500	10,000	10,000	10,000
02-5-00-780	CREDIT CARD FEE	18,785	16,145	20,000	20,000	20,000	20,000
02-5-00-782	UNIFORMS	985	848	1,500	1,000	1,000	1,000
02-5-00-788	METERS & PARTS	62,279	80,078	60,000	60,000	60,000	60,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	-	-	-	-	-
02-5-00-790	MISCELLANEOUS	-	-	7,500	-	-	-
02-5-00-793	MEETINGS/WORKSHOPS	50	59	200	200	200	200
02-5-00-795	SUPPLIES	2,422	4,614	3,000	4,000	4,000	4,000
02-5-00-796	VEHICLE MAINTENANCE	4,812	6,436	6,000	7,500	7,500	7,500
02-5-00-799	BAD DEBT EXPENSE	311	-	100	100	100	100
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>326,378</b>	<b>369,154</b>	<b>416,008</b>	<b>404,875</b>	<b>404,875</b>	<b>404,875</b>
<b>DEBT SERVICE</b>							
02-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	1,899	-	-	-	-	-
02-5-00-821	IFA LOAN PAYMENT - INTEREST	35	-	-	-	-	-
<b>TOTAL DEBT SERVICE</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	65,645	12,339	126,000	360,000	360,000	360,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>65,645</b>	<b>12,339</b>	<b>126,000</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>
<b>TOTAL EXPENDITURES</b>		<b>718,430</b>	<b>729,322</b>	<b>946,063</b>	<b>1,177,849</b>	<b>1,177,849</b>	<b>1,177,849</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 727,330</b>	<b>\$ 738,722</b>	<b>\$ 3,173,895</b>	<b>\$ 3,956,950</b>	<b>\$ 3,956,950</b>	<b>\$ 3,956,950</b>
<b>02-WATER FUND NET TOTAL</b>		<b>\$ 1,824,313</b>	<b>\$ 2,205,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Special Revenue Funds

#### Water SDC Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director **0 FTE**

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

**Review of FY 2022/23 Department Work Plan:**

Objectives that were accomplished in FY 2019/20 include:

- Completed the Water Master Plan.
- Developed a new Capital Improvement Plan.
- Constructed the Best Western Waterline Extension.

**Objectives for FY 2023/24 Department Work Plan:**

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

#### WATER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Interest	\$ 19,442	\$ 11,674	\$ 7,500	\$ 73,000	\$ 73,000	\$ 73,000
System development charges	564,686	437,757	350,000	275,000	275,000	275,000
Total Revenues	<b>584,128</b>	<b>449,431</b>	<b>357,500</b>	<b>348,000</b>	<b>348,000</b>	<b>348,000</b>
Beginning Fund Balance	2,761,848	2,332,704	1,796,710	2,409,361	2,409,361	2,409,361
<b>TOTAL RESOURCES</b>	<b>\$ 3,345,976</b>	<b>\$ 2,782,135</b>	<b>\$ 2,154,210</b>	<b>\$ 2,757,361</b>	<b>\$ 2,757,361</b>	<b>\$ 2,757,361</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ -	\$ 64,870	\$ 80,000	\$ 25,000	\$ 25,000	\$ 25,000
Capital Improvements	1,013,272	307,904	60,000	-	-	-
Total Expenditures	<b>1,013,272</b>	<b>372,774</b>	<b>140,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
Reserve for Future Expenditures	-	-	2,014,210	2,732,361	2,732,361	2,732,361
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,013,272</b>	<b>\$ 372,774</b>	<b>\$ 2,154,210</b>	<b>\$ 2,757,361</b>	<b>\$ 2,757,361</b>	<b>\$ 2,757,361</b>

<b>NET TOTAL</b>	<b>\$ 2,332,704</b>	<b>\$ 2,409,361</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>11 - WATER SDC</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
11-4-00-301	INTEREST EARNED	\$ 19,442	\$ 11,674	\$ 7,500	\$ 73,000	\$ 73,000	\$ 73,000
11-4-00-362	REFUNDS/REIMBURSEMENTS	4,261	-	-	-	-	-
11-4-00-394	WATER SDC	560,425	437,757	350,000	275,000	275,000	275,000
<b>TOTAL REVENUE</b>		<b>584,128</b>	<b>449,431</b>	<b>357,500</b>	<b>348,000</b>	<b>348,000</b>	<b>348,000</b>
<b>BEGINNING FUND BALANCE</b>							
11-4-00-400	BEGINNING FUND BALANCE	2,761,848	2,332,704	1,796,710	2,409,361	2,409,361	2,409,361
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>2,761,848</b>	<b>2,332,704</b>	<b>1,796,710</b>	<b>2,409,361</b>	<b>2,409,361</b>	<b>2,409,361</b>
<b>TOTAL RESOURCES</b>							
		\$ 3,345,976	\$ 2,782,135	\$ 2,154,210	\$ 2,757,361	\$ 2,757,361	\$ 2,757,361
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
11-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 2,014,210	\$ 2,732,361	\$ 2,732,361	\$ 2,732,361
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>2,014,210</b>	<b>2,732,361</b>	<b>2,732,361</b>	<b>2,732,361</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
11-5-00-726	CONTRACTED SERVICES	-	64,870	80,000	25,000	25,000	25,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>64,870</b>	<b>80,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>CAPITAL OUTLAY</b>							
11-5-00-906	CAPITAL OUTLAY	1,013,272	307,904	60,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,013,272</b>	<b>307,904</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>1,013,272</b>	<b>372,774</b>	<b>140,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 1,013,272</b>	<b>\$ 372,774</b>	<b>\$ 2,154,210</b>	<b>\$ 2,757,361</b>	<b>\$ 2,757,361</b>	<b>\$ 2,757,361</b>
<b>11-WATER SDC FUND NET TOTAL</b>		<b>\$ 2,332,704</b>	<b>\$ 2,409,361</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Expenditures

## Water

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
WATER OPERATING/SDC						
Well #1 Improvements (Design)	\$80,000	02-5-00-906	New	FY 2023/24	Scheduled improvments to legacy well	Increase reliability and efficiency for water sourcing
Well #3 Generator and electrical improvements	\$280,000	02-5-00-906	New	FY 2023/24	Construct and Install generator system	Enhance redundancy of utility





## Capital Improvement Plan 5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	2023/24	2024/25	2025/26	2026/27	2027/28	Funding Source	
									Operating	SDC
Well 3 Back-up Generator	280,000		280,000	280,000					100%	
Well #1 Improvements	808,000		808,000	80,000	728,000				100%	
2.2 MG Reservoir	6,283,000		6,283,000		628,000	5,655,000				100%
16" Edgington Transmission Line	3,635,000		3,635,000		363,000	3,272,000				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	46%	54%
<b>TOTAL</b>	<b>14,039,000</b>	<b>-</b>	<b>14,039,000</b>	<b>360,000</b>	<b>1,719,000</b>	<b>9,073,000</b>	<b>1,476,000</b>	<b>1,411,000</b>		
<b>Total Water Fund</b>				<b>360,000</b>	<b>728,000</b>		<b>1,391,760</b>	<b>649,060</b>		
<b>Total Water SDC Fund</b>				<b>-</b>	<b>991,000</b>	<b>9,073,000</b>	<b>84,240</b>	<b>761,940</b>		
<b>TOTAL</b>				<b>360,000</b>	<b>1,719,000</b>	<b>9,073,000</b>	<b>1,476,000</b>	<b>1,411,000</b>		



## Sewer Fund

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**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director **3.1 FTE**

**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 2022/23 Department Work Plan:

Objectives that were accomplished include:

- Completed the Wastewater Master Plan
- Developed a new Capital Improvement Plan
- Started the Sewer Rate Study
- Implement the new Wildfire Mitigation Plan with a fuel reduction project at the Wastewater Treatment Plant (WWTP)
- Completed the energy audit for the WWTP and completed the lighting upgrades
- Started the design of the Westside Pumpstation
- Put the Bio-solids removal project out to bid.
- Procured a portable back-up generator and transfer switches for the City's (3) satellite pumpstations

### Objectives for FY 2023/24 Department Work Plan:

- Continue energy efficiency upgrades at the WWTP. (Council Goal)
- Update Sewer SDC's. (Council Goal)
- Complete the Sewer Rates update
- Develop funding strategy for the new high priority Capital Improvement Projects
- Continue to implement the Wildfire Mitigation Plan. (Council Goal)
- Complete the design of the Westside Pumpstation
- Complete the Biosolids Removal in Lagoon #2



## Fund Summaries

### Proprietary Funds

#### SEWER FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Sewer Receipts	\$ 1,162,190	\$ 1,297,527	\$ 1,310,000	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000
Charges For Services	26,495	24,640	20,000	20,000	20,000	20,000
Licenses And Fees	19,330	14,410	8,000	8,000	8,000	8,000
Intergovernmental	3,793	442,104	-	-	-	-
Interest/Loan Proceeds	12,271	8,530	5,000	60,000	60,000	60,000
Rental income	125	-	-	-	-	-
Miscellaneous	60,500	106,079	12,650	12,650	12,650	12,650
Total Revenues	<b>1,284,704</b>	<b>1,893,290</b>	<b>1,355,650</b>	<b>1,550,650</b>	<b>1,550,650</b>	<b>1,550,650</b>
Beginning Fund Balance	1,743,818	1,758,091	2,136,661	2,837,192	2,837,192	2,837,192
<b>TOTAL RESOURCES</b>	<b>\$ 3,028,522</b>	<b>\$ 3,651,381</b>	<b>\$ 3,492,311</b>	<b>\$ 4,387,842</b>	<b>\$ 4,387,842</b>	<b>\$ 4,387,842</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 300,978	\$ 334,542	\$ 398,990	\$ 404,562	\$ 404,562	\$ 404,562
Materials & Services	288,249	331,865	406,258	439,375	439,375	439,375
Capital Improvements	332,630	463,486	266,000	235,000	235,000	235,000
Debt Service	335,974	332,245	332,140	331,920	331,920	331,920
Total Expenditures	<b>1,257,831</b>	<b>1,462,138</b>	<b>1,403,388</b>	<b>1,410,857</b>	<b>1,410,857</b>	<b>1,410,857</b>
Unappropriated Reserves	-	-	-	-	-	-
Operating Contingency	-	-	134,207	140,656	140,656	140,656
Reserves	-	-	1,942,516	2,824,229	2,824,229	2,824,229
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>\$ 3,492,311</b>	<b>\$ 4,387,842</b>	<b>\$ 4,387,842</b>	<b>\$ 4,387,842</b>

<b>NET TOTAL</b>	<b>\$ 1,758,091</b>	<b>\$ 2,175,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>05 - SEWER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
05-4-00-301	INTEREST EARNED	\$ 12,271	\$ 8,530	\$ 5,000	\$ 60,000	\$ 60,000	\$ 60,000
05-4-00-314	PUBLIC WORKS FEES	19,330	14,410	8,000	8,000	8,000	8,000
05-4-00-327	SEWER RECEIPTS	1,162,190	1,297,527	1,310,000	1,450,000	1,450,000	1,450,000
05-4-00-337	OVERNIGHT PARK SEWER RECEIPTS	26,495	24,640	20,000	20,000	20,000	20,000
05-4-00-354	PROPERTY RENTAL	125	-	-	-	-	-
05-4-00-360	MISCELLANEOUS	39,471	85,321	5,000	5,000	5,000	5,000
05-4-00-362	REFUNDS/REIMBURSEMENTS	19,929	1,456	6,000	6,000	6,000	6,000
05-4-00-381	SEWER TAP FEE	1,100	6,600	1,650	1,650	1,650	1,650
05-4-00-389	PLAN CHECK FEES	-	-	-	-	-	-
<b>REVENUE SUBTOTAL</b>		<b>1,280,911</b>	<b>1,451,186</b>	<b>1,355,650</b>	<b>1,550,650</b>	<b>1,550,650</b>	<b>1,550,650</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
05-4-00-640	STATE GRANTS	3,793	150,743	-	-	-	-
05-4-00-650	FEDERAL GRANTS	-	291,361	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>3,793</b>	<b>442,104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>1,284,704</b>	<b>1,893,290</b>	<b>1,355,650</b>	<b>1,550,650</b>	<b>1,550,650</b>	<b>1,550,650</b>
<b>BEGINNING FUND BALANCE</b>							
05-4-00-400	<b>BEGINNING FUND BALANCE</b>	<b>1,743,818</b>	<b>1,758,091</b>	<b>2,136,661</b>	<b>2,837,192</b>	<b>2,837,192</b>	<b>2,837,192</b>
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,743,818</b>	<b>1,758,091</b>	<b>2,136,661</b>	<b>2,837,192</b>	<b>2,837,192</b>	<b>2,837,192</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>TOTAL RESOURCES</b>		<b>\$ 3,028,522</b>	<b>\$ 3,651,381</b>	<b>\$ 3,492,311</b>	<b>\$ 4,387,842</b>	<b>\$ 4,387,842</b>	<b>\$ 4,387,842</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
05-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 134,207	\$ 140,656	\$ 140,656	\$ 140,656
05-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	1,165,253	1,612,714	1,612,714	1,612,714
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>1,299,460</b>	<b>1,753,370</b>	<b>1,753,370</b>	<b>1,753,370</b>
<b>RESERVES</b>							
05-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	761,663	817,765	817,765	817,765
05-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	15,600	393,750	393,750	393,750
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>777,263</b>	<b>1,211,515</b>	<b>1,211,515</b>	<b>1,211,515</b>
<b>TRANSFERS</b>							
05-5-00-602	TRANSFER TO CITY HALL FUND	12,600	13,300	12,200	12,100	12,100	12,100
<b>TOTAL TRANSFERS</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		186,504	213,865	251,782	252,383	252,383	252,383
PAYROLL TAXES, INSURANCE, AND BENEFITS		114,474	120,677	147,208	152,179	152,179	152,179
<b>TOTAL PERSONNEL SERVICES</b>		<b>300,978</b>	<b>334,542</b>	<b>398,990</b>	<b>404,562</b>	<b>404,562</b>	<b>404,562</b>
<b>MATERIALS &amp; SERVICES</b>							
05-5-00-704	RECRUITMENT	-	-	-	-	-	-
05-5-00-705	ADVERTISING	490	-	-	-	-	-
05-5-00-706	AUDIT FEES	362	7,045	6,300	9,100	9,100	9,100
05-5-00-710	COMPUTER SOFTWARE MAINT.	3,951	4,668	11,500	11,500	11,500	11,500
05-5-00-712	CHEMICALS	1,802	3,851	5,000	5,000	5,000	5,000

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
05-5-00-713	DEVELOPMENT REVIEW	4,152	5,869	8,000	5,000	5,000	5,000
05-5-00-714	OFFICE SUPPLIES	883	2,652	1,050	1,200	1,200	1,200
05-5-00-715	POSTAGE	6,027	6,354	5,900	19,000	19,000	19,000
05-5-00-717	OFFICE EQUIPMENT	496	246	500	500	500	500
05-5-00-718	LEASES	1,200	1,200	500	500	500	500
05-5-00-721	COPIER/PRINTER	732	665	800	800	800	800
05-5-00-726	CONTRACTED SERVICES	17,860	16,656	73,500	67,500	67,500	67,500
05-5-00-727	PERMITS & FEES	7,880	11,541	8,500	8,500	8,500	8,500
05-5-00-733	DUES & SUBSCRIPTIONS	1,308	979	400	400	400	400
05-5-00-735	TELEPHONE	2,925	2,805	3,100	3,100	3,100	3,100
05-5-00-736	CELLULAR PHONES	1,189	1,232	1,300	1,300	1,300	1,300
05-5-00-740	EDUCATION	984	670	1,500	1,500	1,500	1,500
05-5-00-743	ELECTRICITY	56,858	65,600	55,000	60,000	60,000	60,000
05-5-00-746	SMALL TOOLS & EQUIPMENT	2,948	3,085	7,000	5,000	5,000	5,000
05-5-00-755	GAS/OIL	5,408	6,987	8,400	8,400	8,400	8,400
05-5-00-765	SEWER SYSTEM IMPROVEMENTS	15,377	19,472	15,000	15,000	15,000	15,000
05-5-00-766	INS: COMP/LIA/UMB	15,193	17,062	19,000	25,000	25,000	25,000
05-5-00-768	INTERNAL GEN FUND SERVICES	10,071	10,222	10,958	11,725	11,725	11,725
05-5-00-770	SEWER LOCATE SERVICE	301	227	250	250	250	250
05-5-00-771	MEDICAL TESTING & SERVICES	141	126	200	200	200	200
05-5-00-772	ROW FRANCHISE FEE	81,347	90,962	91,700	101,500	101,500	101,500
05-5-00-775	LABORATORY FEES	2,206	1,590	1,000	2,500	2,500	2,500
05-5-00-777	LEGAL FEES	1,816	1,080	3,500	3,500	3,500	3,500
05-5-00-780	CREDIT CARD FEE	25,874	24,087	18,000	20,000	20,000	20,000
05-5-00-782	UNIFORMS	695	681	1,500	1,500	1,500	1,500
05-5-00-787	SEWER SYSTEM REPAIRS	8,915	2,176	25,000	27,500	27,500	27,500
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	-	200	200	200	200
05-5-00-790	MISCELLANEOUS	-	-	7,500	-	-	-
05-5-00-793	MEETINGS/WORKSHOPS	45	54	200	200	200	200
05-5-00-795	SUPPLIES	1,973	7,766	4,000	7,000	7,000	7,000
05-5-00-796	VEHICLE MAINTENANCE	6,119	14,255	10,000	15,000	15,000	15,000
05-5-00-799	BAD DEBT EXPENSE	721	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>288,249</b>	<b>331,865</b>	<b>406,258</b>	<b>439,375</b>	<b>439,375</b>	<b>439,375</b>
<b>DEBT SERVICE</b>							
05-5-00-817	REFUNDING BONDS PRINCIPAL	167,000	171,000	177,000	184,000	184,000	184,000
05-5-00-818	REFUNDING BONDS INTEREST	166,315	161,245	155,140	147,920	147,920	147,920
05-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	2,611	-	-	-	-	-
05-5-00-821	IFA LOAN PAYMENT - INTEREST	48	-	-	-	-	-
05-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>335,974</b>	<b>332,245</b>	<b>332,140</b>	<b>331,920</b>	<b>331,920</b>	<b>331,920</b>
<b>CAPITAL OUTLAY</b>							
05-5-00-906	CAPITAL OUTLAY	319,002	127,565	266,000	235,000	235,000	235,000
05-5-00-926	LOCUST ST. SEWER LINE RELOCATE	13,628	335,921	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>332,630</b>	<b>463,486</b>	<b>266,000</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,257,831</b>	<b>1,462,138</b>	<b>1,403,388</b>	<b>1,410,857</b>	<b>1,410,857</b>	<b>1,410,857</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 1,270,431</b>	<b>\$ 1,475,438</b>	<b>\$ 3,492,311</b>	<b>\$ 4,387,842</b>	<b>\$ 4,387,842</b>	<b>\$ 4,387,842</b>
<b>05-SEWER FUND NET TOTAL</b>		<b>\$ 1,758,091</b>	<b>\$ 2,175,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Fund Summaries

### Proprietary Funds

#### Sewer SDC Fund

**RESPONSIBLE MANAGER:** Paul Bertagna, Public Works Director **0 FTE**

**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 2022/23 Department Work Plan:

Objectives that were accomplished include:

- Completed the Wastewater Master Plan update.
- Developed a new Capital Improvement Plan.
- Started Westside Pumpstation Design.

#### Objectives for FY 2023/24 Department Work Plan:

- Update Sewer SDC Rates. (Council Goal)
- Develop funding strategy for the High Priority projects from the new Master Plan.
- Complete Westside Pumpstation Design.

#### SEWER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Interest/Loan Proceeds	\$ 15,066	\$ 12,941	\$ 8,800	\$ 86,000	\$ 86,000	\$ 86,000
System development charges	723,858	566,220	350,000	375,000	375,000	375,000
Total Revenues	<b>738,924</b>	<b>579,161</b>	<b>358,800</b>	<b>461,000</b>	<b>461,000</b>	<b>461,000</b>
Beginning Fund Balance	1,897,333	2,396,737	2,752,928	3,240,442	3,240,442	3,240,442
<b>TOTAL RESOURCES</b>	<b>\$ 2,636,257</b>	<b>\$ 2,975,898</b>	<b>\$ 3,111,728</b>	<b>\$ 3,701,442</b>	<b>\$ 3,701,442</b>	<b>\$ 3,701,442</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ -	\$ 50,766	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Capital Improvements	163,345	-	200,000	200,000	200,000	200,000
Debt service	76,175	76,495	76,460	76,060	76,060	76,060
Total Expenditures	<b>239,520</b>	<b>127,261</b>	<b>301,460</b>	<b>301,060</b>	<b>301,060</b>	<b>301,060</b>
Reserve for Future Expenditures	-	-	2,810,268	3,400,382	3,400,382	3,400,382
<b>TOTAL REQUIREMENTS</b>	<b>\$ 239,520</b>	<b>\$ 127,261</b>	<b>\$ 3,111,728</b>	<b>\$ 3,701,442</b>	<b>\$ 3,701,442</b>	<b>\$ 3,701,442</b>

<b>NET TOTAL</b>	<b>\$ 2,396,737</b>	<b>\$ 2,848,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
10 - SEWER SDC							
<b>RESOURCES</b>							
<b>REVENUE</b>							
10-4-00-301	INTEREST EARNED	\$ 15,066	\$ 12,941	\$ 8,800	\$ 86,000	\$ 86,000	\$ 86,000
10-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
10-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
10-4-00-394	SEWER SDC	723,858	566,220	350,000	375,000	375,000	375,000
<b>TOTAL REVENUE</b>		<b>738,924</b>	<b>579,161</b>	<b>358,800</b>	<b>461,000</b>	<b>461,000</b>	<b>461,000</b>
<b>BEGINNING FUND BALANCE</b>							
10-4-00-400	BEGINNING FUND BALANCE	1,897,333	2,396,737	2,752,928	3,240,442	3,240,442	3,240,442
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,897,333</b>	<b>2,396,737</b>	<b>2,752,928</b>	<b>3,240,442</b>	<b>3,240,442</b>	<b>3,240,442</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,636,257</b>	<b>\$ 2,975,898</b>	<b>\$ 3,111,728</b>	<b>\$ 3,701,442</b>	<b>\$ 3,701,442</b>	<b>\$ 3,701,442</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
10-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 2,810,268	\$ 3,400,382	\$ 3,400,382	\$ 3,400,382
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>2,810,268</b>	<b>3,400,382</b>	<b>3,400,382</b>	<b>3,400,382</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
10-5-00-726	CONTRACTED SERVICES	-	50,766	25,000	25,000	25,000	25,000
10-5-00-727	PERMITS & FEES	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>50,766</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>DEBT SERVICE</b>							
10-5-00-820	LOAN PRINCIPAL	55,000	57,000	59,000	61,000	61,000	61,000
10-5-00-821	LOAN INTEREST	21,175	19,495	17,460	15,060	15,060	15,060
10-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>76,175</b>	<b>76,495</b>	<b>76,460</b>	<b>76,060</b>	<b>76,060</b>	<b>76,060</b>
<b>CAPITAL OUTLAY</b>							
10-5-00-906	CAPITAL OUTLAY	163,345	-	200,000	200,000	200,000	200,000
<b>TOTAL</b>		<b>163,345</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>TOTAL EXPENDITURES</b>		<b>239,520</b>	<b>127,261</b>	<b>301,460</b>	<b>301,060</b>	<b>301,060</b>	<b>301,060</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 239,520</b>	<b>\$ 127,261</b>	<b>\$ 3,111,728</b>	<b>\$ 3,701,442</b>	<b>\$ 3,701,442</b>	<b>\$ 3,701,442</b>
<b>10-SEWER SDC FUND NET TOTAL</b>		<b>\$ 2,396,737</b>	<b>\$ 2,848,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





## Capital Expenditures

### Sewer

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>SEWER OPERATING/SDC</b>						
Lift Station Impellers	\$30,000	05-5-00-906	Replace	FY 2023/24	Replace legacy pumpstation impellers	Enhance operational capability of lift station
Mower attachment	\$5,000	05-5-00-906	Replace	FY 2023/24	Procure and install mower	Replace mower that maintains effluent vegetation growth at wastewater treatment plant
Biosolids Removal	\$200,000	05-5-00-906	New	FY 2023/24	Update current Vacuum system	Increase efficiency in wastewater system
Westside Pumpstation	\$200,000	10-5-00-906	New	FY 2023/24	Enhance system capacity	Improve system's ability to handle extra capacity



## Capital Improvement Plan 5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior	Remaining Cost	2023/24	2024/25	2025/26	2026/27	2027/28	Funding Source	
		Approp.							Operating	SDC
Lazy Z Ranch Phase I (Wetlands/pivot)	5,200,000		5,200,000		520,000	4,680,000				100%
Rope Street Lift Station Improvements	624,000		624,000		62,000	562,000			50%	50%
Westside Pumpstation	2,165,000		2,165,000	200,000	1,965,000					100%
Creekside Court Lift Station	1,159,000		1,159,000			116,000	1,043,000		100%	
Bio-solids Removal	200,000		200,000	200,000					100%	
Barclay Pumpstation Expansion	350,000		350,000		100,000		250,000			100%
<b>TOTAL</b>	<b>9,698,000</b>	<b>-</b>	<b>9,698,000</b>	<b>400,000</b>	<b>2,647,000</b>	<b>5,358,000</b>	<b>1,293,000</b>	<b>-</b>		
<b>Total Sewer Fund</b>				<b>200,000</b>	<b>31,000</b>	<b>397,000</b>	<b>656,770</b>			
<b>Total Sewer SDC Fund</b>				<b>200,000</b>	<b>2,616,000</b>	<b>4,961,000</b>	<b>636,230</b>			
<b>TOTAL</b>				<b>400,000</b>	<b>2,647,000</b>	<b>5,358,000</b>	<b>1,293,000</b>	<b>-</b>		



**SISTERS URBAN RENEWAL AGENCY**

(A COMPONENT UNIT OF THE CITY OF SISTERS)

**Adopted Budget  
For Fiscal Year 2023/24**

**BOARD MEMBERS**

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

**APPOINTED OFFICIALS**

Dave Moyer  
Robin Smith  
Doug Mahoney  
Sarah McDougall  
Nancy Connolly

**CITY STAFF**

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

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

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



# **Sisters Urban Renewal Agency Budget FY 2023/24**

## **Budget Message**

**Executive Director's Budget Message**  
**Adopted Budget FY 2023/2024**  
**May 23, 2023**

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

After a relatively dormant period for the five years prior to 2020, the Urban Renewal Agency (URA) has since experienced a high degree of activity. With the update of the URA Plan in 2020 and the revised URA project list in January 2022, the URA has developed a roadmap to undertake projects pursuant to the URA goals.

A necessary step to strategize the undertaking of items in the project list is the analysis of funding strategies to complete those projects. Due to the update of the water utility and wastewater utility master plans, it is likely that funding options related to those master plan projects will need to be explored. Staff determined it would be beneficial, in the short term, to use cash on hand for URA projects commencing relatively soon. Staff would then look at potentially coupling the URA and the City's financing strategies which could attract a more beneficial rate and return compared to a stand-alone URA financing strategy.

As the City of Sisters utility master plans are adopted and a project list, accompanied with a timeline, becomes available, it will drive the decision to either couple URA funding strategies with the City of Sisters or pursue funding strategies as a stand-alone entity. The staff has worked behind the scenes on the due diligence for URA funding, and whatever option the URA decides to pursue will be able to be done in a timely manner.

The main URA project focused on in the near term for FY 2022/23 and FY 2023/24 is the US20 at Locust Street Roundabout. As shown in the URA project list, the URA is set to contribute up to \$1,100,000 to the roundabout. In FY 2022/23, the URA exchanged System Development Charges (SDC's) with the Sisters School District (SSD) for Right of Way (ROW) acquisition over the footprint of the roundabout to further the project readiness.

In FY 2023/24, the US20 at Locust Street Roundabout is expected to be substantially completed. The URA will also allocate the remaining project funding for the roundabout art process. That remaining funding, totaling \$339,000, is reflected in the Urban Renewal Project fund for FY 2023/24.

### **URA Overview**

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



## Sisters Urban Renewal Agency Budget FY 2023/24

### Budget Message

Urban renewal agencies are designed to borrow money and make expenditures in conjunction with implementing the URA Plan. Increased property tax values that occur over time or with new development within the District generate incremental tax revenue, which is used to repay debt and implement the Plan. The Plan is intended to promote the development of downtown as the commercial and cultural center of the Sisters community. It will also assist property owners in 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.

#### **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 revenue a district collects is determined under Measure 50. The amount of tax increments 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.

#### **Summary**

The URA and its resources have the ability to steward goals through the strategic proportions of project costs. It is incumbent upon the staff and the URA to maximize the potential for the agency and the project list going forward.

Respectfully submitted,

Joseph O'Neill  
Budget Officer / Executive Director



# Sisters Urban Renewal Agency Budget FY 2023/24

## 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	(4,892)	Administrative Services
	(313,884)	Locust/US20 Roundabout
<hr/>		
<b>Balance Available</b>	<b>\$ 6,472,446</b>	



# Sisters Urban Renewal Agency Budget FY 2023/24

## 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	
23/24	37,073,705	1,932,752	5%	477,202	443,500	

\* projected

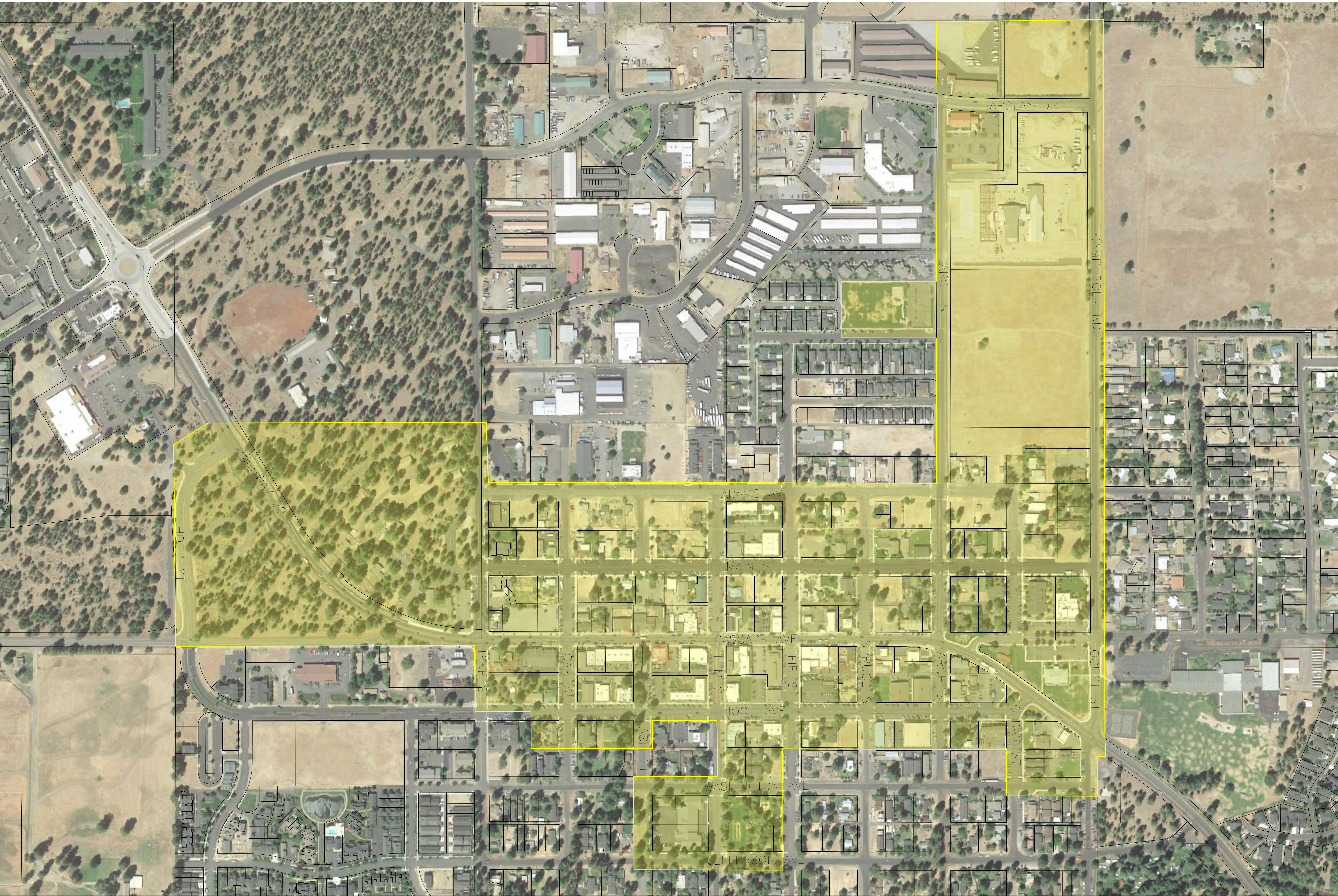
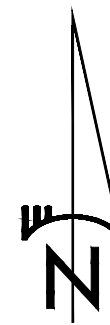
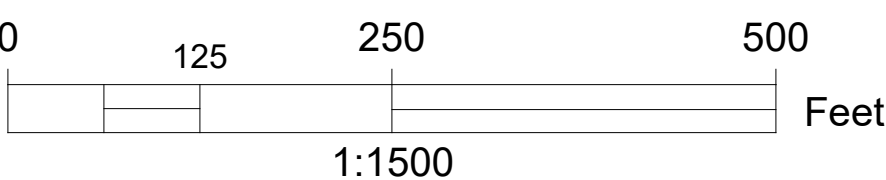
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# City of Sisters Urban Renewal District

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) Promote for the Administrative of the 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 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property taxes	\$ 406,207	\$ 405,554	\$ 418,500	\$ 443,500	\$ 443,500	\$ 443,500
Interest	4,800	4,667	300	21,100	21,100	21,100
Miscellaneous	-	-	-	-	-	-
Transfers In/Loan Proceeds	-	560,000	600,000	500,000	500,000	500,000
Revenues Total	<b>411,007</b>	<b>970,221</b>	<b>1,018,800</b>	<b>964,600</b>	<b>964,600</b>	<b>964,600</b>
Beginning Fund Balance	576,906	834,206	298,107	428,962	428,962	428,962
<b>TOTAL RESOURCES</b>	<b>\$ 987,913</b>	<b>\$ 1,804,427</b>	<b>\$ 1,316,907</b>	<b>\$ 1,393,562</b>	<b>\$ 1,393,562</b>	<b>\$ 1,393,562</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Materials & Services	\$ 11,831	\$ 96,124	\$ 144,500	\$ 26,000	\$ 26,000	\$ 26,000
Capital Improvements	410	554,212	600,000	359,000	359,000	359,000
Transfers Out	-	-	-	-	-	-
Debt Service	141,466	847,962	600,000	500,000	500,000	500,000
Expenditures Total	<b>153,707</b>	<b>1,498,298</b>	<b>1,344,500</b>	<b>885,000</b>	<b>885,000</b>	<b>885,000</b>
Operating Contingency	-	-	2,458	394,983	394,983	394,983
Reserve for Future Expenditures	-	-	(30,051)	113,579	113,579	113,579
<b>TOTAL REQUIREMENTS</b>	<b>\$ 153,707</b>	<b>\$ 1,498,298</b>	<b>\$ 1,316,907</b>	<b>\$ 1,393,562</b>	<b>\$ 1,393,562</b>	<b>\$ 1,393,562</b>



## Urban Renewal Agency Fund Summaries

### Urban Renewal Debt Service Fund

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

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

#### Budget Highlights – FY 2022/23

- Developed strategy to pursue project financing in the short term and long-term outlooks.

#### Objectives for FY 2023/24 Department Work Plan:

- Evolve the pursuit of financing based upon the strategy and relationship with the City of Sisters.

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

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Property taxes	\$ 406,207	\$ 405,554	\$ 418,500	\$ 443,500	\$ 443,500	\$ 443,500
Interest/Loan Proceeds	4,125	4,387	200	21,000	21,000	21,000
Total Revenues	<b>410,332</b>	<b>409,941</b>	<b>418,700</b>	<b>464,500</b>	<b>464,500</b>	<b>464,500</b>
Beginning Fund Balance	476,731	745,597	151,248	149,079	149,079	149,079
<b>TOTAL RESOURCES</b>	<b>\$ 887,063</b>	<b>\$ 1,155,538</b>	<b>\$ 569,948</b>	<b>\$ 613,579</b>	<b>\$ 613,579</b>	<b>\$ 613,579</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditure:						
Debt service	\$ 141,466	\$ 847,962	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Expenditure	<b>141,466</b>	<b>847,962</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
Reserve for Future Expenditures	-	-	(30,052)	113,579	113,579	113,579
<b>TOTAL REQUIREMENTS</b>	<b>\$ 141,466</b>	<b>\$ 847,962</b>	<b>\$ 569,948</b>	<b>\$ 613,579</b>	<b>\$ 613,579</b>	<b>\$ 613,579</b>

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>20 - URBAN RENEWAL DEBT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 4,272	\$ 3,940	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
20-4-00-301	INTEREST EARNED	4,424	4,324	200	21,000	21,000	21,000
20-4-00-302	CURRENT TAXES	401,935	401,614	415,000	440,000	440,000	440,000
20-4-00-310	MISCELLANEOUS	(299)	63	-	-	-	-
<b>TOTAL REVENUE</b>		<b>410,332</b>	<b>409,941</b>	<b>418,700</b>	<b>464,500</b>	<b>464,500</b>	<b>464,500</b>
<b>BEGINNING FUND BALANCE</b>							
20-4-00-400	BEGINNING FUND BALANCE	476,731	745,597	151,248	149,079	149,079	149,079
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>476,731</b>	<b>745,597</b>	<b>151,248</b>	<b>149,079</b>	<b>149,079</b>	<b>149,079</b>
<b>TRANSFER FROMS</b>							
20-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 887,063</b>	<b>\$ 1,155,538</b>	<b>\$ 569,948</b>	<b>\$ 613,579</b>	<b>\$ 613,579</b>	<b>\$ 613,579</b>
<b>REQUIRMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
20-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ (30,052)	\$ 113,579	\$ 113,579	\$ 113,579
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>(30,052)</b>	<b>113,579</b>	<b>113,579</b>	<b>113,579</b>
<b>EXPENDITURES</b>							
<b>DEBT SERVICE</b>							
20-5-00-802	CITY OF SISTERS LOAN	-	560,000	600,000	500,000	500,000	500,000
20-5-00-815	BOTC PRINCIPAL	130,096	282,464	-	-	-	-
20-5-00-816	BOTC INTEREST	11,370	5,498	-	-	-	-
20-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>141,466</b>	<b>847,962</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>TOTAL EXPENDITURES</b>		<b>141,466</b>	<b>847,962</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ 141,466</b>	<b>\$ 847,962</b>	<b>\$ 569,948</b>	<b>\$ 613,579</b>	<b>\$ 613,579</b>	<b>\$ 613,579</b>
<b>20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 745,597</b>	<b>\$ 307,576</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



### Urban Renewal Project Fund

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

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

#### Budget Highlights – FY 2022/23

- Procured Right of Way (ROW) for Locust/US20 Roundabout Project.

#### Objectives for FY 2023/24 Department Work Plan:

- Develop a funding strategy and construction timing for the Adams Avenue Streetscape Project. (Council Goal)
- Allocate remaining Locust/US20 Roundabout funding for future art and landscaping project. (Council Goal)
- Complete design and initiate construction of the Westside Pumpstation. (in partnership with the Sewer SDC fund) (Council Goal)

#### URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Revenues:						
Interest	\$ 675	\$ 280	\$ 100	\$ 100	\$ 100	\$ 100
Miscellaneous	-	-	-	-	-	-
Transfers In/Loan Proceeds	-	560,000	600,000	500,000	500,000	500,000
Total Revenues	<b>675</b>	<b>560,280</b>	<b>600,100</b>	<b>500,100</b>	<b>500,100</b>	<b>500,100</b>
Beginning Fund Balance	100,175	88,609	146,858	279,883	279,883	279,883
<b>TOTAL RESOURCES</b>	<b>\$ 100,850</b>	<b>\$ 648,889</b>	<b>\$ 746,958</b>	<b>\$ 779,983</b>	<b>\$ 779,983</b>	<b>\$ 779,983</b>

REQUIREMENTS	FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 11,831	\$ 96,124	\$ 144,500	\$ 26,000	\$ 26,000	\$ 26,000
Capital Improvements	410	554,212	600,000	359,000	359,000	359,000
Total Expenditures	<b>12,241</b>	<b>650,336</b>	<b>744,500</b>	<b>385,000</b>	<b>385,000</b>	<b>385,000</b>
Operating Contingency	-	-	2,458	394,983	394,983	394,983
<b>TOTAL REQUIREMENTS</b>	<b>\$ 12,241</b>	<b>\$ 650,336</b>	<b>\$ 746,958</b>	<b>\$ 779,983</b>	<b>\$ 779,983</b>	<b>\$ 779,983</b>

		FY 2020/21 ACTUAL	FY 2021/22 ACTUAL	FY 2022/23 BUDGET	FY 2023/24 MANAGER PROPOSED	FY 2023/24 COMMITTEE APPROVED	FY 2023/24 COUNCIL ADOPTED
<b>21 - URBAN RENEWAL PROJECT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
21-4-00-301	INTEREST EARNED	\$ 675	\$ 280	\$ 100	\$ 100	\$ 100	\$ 100
21-4-00-347	LOAN PROCEEDS	-	560,000	600,000	500,000	500,000	500,000
21-4-00-348	CITY OF SISTERS PROCEEDS	-	-	-	-	-	-
21-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>675</b>	<b>560,280</b>	<b>600,100</b>	<b>500,100</b>	<b>500,100</b>	<b>500,100</b>
<b>BEGINNING FUND BALANCE</b>							
21-4-00-400	BEGINNING FUND BALANCE	100,175	88,609	146,858	279,883	279,883	279,883
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>100,175</b>	<b>88,609</b>	<b>146,858</b>	<b>279,883</b>	<b>279,883</b>	<b>279,883</b>
<b>TOTAL RESOURCES</b>							
		\$ 100,850	\$ 648,889	\$ 746,958	\$ 779,983	\$ 779,983	\$ 779,983
<b>REQUIRMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
21-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 2,458	\$ 394,983	\$ 394,983	\$ 394,983
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>2,458</b>	<b>394,983</b>	<b>394,983</b>	<b>394,983</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
21-5-00-700	ADMINISTRATIVE SERVICES	5,999	8,655	15,000	15,000	15,000	15,000
21-5-00-706	AUDITING SERVICES	3,480	2,825	4,500	6,000	6,000	6,000
21-5-00-712	TECHNICAL ASSISTANCE	-	-	50,000	-	-	-
21-5-00-726	CONTRACTED SERVICES	2,352	84,644	75,000	5,000	5,000	5,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>11,831</b>	<b>96,124</b>	<b>144,500</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>CAPITAL OUTLAY</b>							
21-5-00-906	CAPITAL OUTLAY	410	554,212	600,000	359,000	359,000	359,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>410</b>	<b>554,212</b>	<b>600,000</b>	<b>359,000</b>	<b>359,000</b>	<b>359,000</b>
<b>TOTAL EXPENDITURES</b>		<b>12,241</b>	<b>650,336</b>	<b>744,500</b>	<b>385,000</b>	<b>385,000</b>	<b>385,000</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 12,241</b>	<b>\$ 650,336</b>	<b>\$ 746,958</b>	<b>\$ 779,983</b>	<b>\$ 779,983</b>	<b>\$ 779,983</b>
<b>21-URBAN RENEWAL PROJECT FUND NET TOTAL</b>		<b>\$ 88,609</b>	<b>\$ (1,447)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





## Additional Information

### Accounts Payable Vendors

#### ACCOUNTS PAYABLE VENDOR LISTING

Listed below is a report of Accounts Payable vendors paid in FY 2022/23. The report is as of May 9, 2023, and the total is \$ 3,692,803.94

DESCHUTES COUNTY SHERIFF'	588,008.10
CIS TRUST	359,944.03
KNIFE RIVER	320,074.92
EXPLORE SISTERS	310,133.25
OREGON PUBLIC EMPLOYEES R	220,405.13
CENTRAL ELECTRIC COOP	136,564.72
KITTELSON & ASSOCIATES, I	117,201.40
ANDERSON PERRY & ASSOCIAT	96,328.90
FERGUSON ENTERPRISES, INC	69,151.52
MISC VENDOR	68,793.13
SISTERS AREA CHAMBER OF C	65,025.00
JENSEN STRATEGIES, LLC	61,889.50
BECON LLC	56,967.25
CAMERON, MCCARTHY, GILBER	54,587.07
UNIVERSITY OF OREGON	52,500.00
VELOX SYSTEMS	48,166.17
U.S. BANK	42,514.93
JP PRINZ CO., LLC	42,349.55
BRYANT LOVLIE & JARVIS,	42,043.25
DESCHUTES COUNTY FINANCE	41,757.36
ECONOMIC DEVELOPMENT FOR	40,217.50
CAMERON BUILDING MAINTENA	36,337.50
CLARK EQUIPMENT CO.	34,560.84
DICKEY AND TREMPER, LLP	33,500.00
SEARCHWIDE GLOBAL, INC	31,865.75
CENTRAL OREGON INTERGOVER	28,161.40
ED STAUB & SONS PETROLEUM	25,573.56



## Additional Information

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### Accounts Payable Vendors

POWERS OF AUTOMATION INC	23,188.00
ZUMAR INDUSTRIES, INC.	20,557.77
ADVANCED NORTHWEST WELDIN	18,845.00
OLSON, LLC	17,200.00
TEWALT & SONS EXCAVATION	16,250.00
SANI-STAR	16,021.80
H. D. FOWLER COMPANY	15,781.14
ADVANTAGE SEALCOATING	15,757.00
ING	14,460.00
WCP SOLUTIONS	14,084.09
EDGE ANALYTICAL, INC.	13,850.27
TYLER TECHNOLOGIES	13,230.98
SAIF	12,795.13
SISTERS ACE HARDWARE	12,741.54
DESCHUTES COUNTY LIBRARY	12,472.00
SMITH & LOVELESS INC.	12,026.26
THREE SISTERS PARTNERS, L	11,578.00
OWEN EQUIPMENT COMPANY	10,547.15
BAXTER AUTO PARTS	10,390.02
SUNLIGHT SOLAR ENERGY, IN	10,252.28
NORTH COAST ELECTRIC CO.	10,197.81
BMS TECHNOLOGIES	10,130.94
ALBINA ASPHALT	10,074.24
ARBOR 1 TREE SERVICE, LLC	9,935.00
EMPIRE CONSTRUCTION & DEV	9,403.20
ROBINSON & OWEN HEAVY CON	9,075.55
JACOBS FARMS	9,000.00
REPUBLIC SERVICES #675	8,495.36
TAYLOR TIRE CENTER	8,389.97
SMITH ROCK ELECTRIC, LLC	8,209.42
CONSOLIDATED SUPPLY CO.	8,177.70
ASIFLEX	8,114.58
ENNIS-FLINT, INC.	8,006.75
HEART OF OREGON CORPS	7,907.50
BOBCAT OF CENTRAL OREGON	7,390.52
CITIZENS FOR COMMUNITY	7,074.00
DESCHUTES COUNTY TAX COLL	6,975.34



## Additional Information

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### Accounts Payable Vendors

XEROX FINANCIAL SERVICES	5,787.52
VERIZON WIRELESS	5,775.68
HOYT'S HARDWARE	5,774.31
LS NETWORKS	5,474.70
THE NUGGET NEWSPAPER	5,248.98
GSI WATER SOLUTIONS, INC.	5,171.25
FRONTIER PAINTING	4,850.00
OREGON LODGING TAX	4,764.10
SPINDRIFT FORESTRY CONSUL	4,626.00
SWEENEY PLUMBING, INC	4,325.48
TAMARACK WILDFIRE CONSULT	4,320.00
ALERT SAFETY SUPPLY	4,201.70
PONDEROSA HEATING & COOLI	4,128.24
APPLIED CONTROL EQUIPMENT	4,069.15
SISTERS PARK AND RECREATI	3,970.00
AFLAC	3,932.76
ADP, LLC	3,892.05
SISTERS RENTAL	3,799.33
DEPARTMENT OF ENVIRONMENT	3,779.00
PAPE MACHINERY	3,649.28
QUANTUM COMMUNICATION	3,601.80
VALIC	3,600.00
X-PRESS PRINTING	3,591.60
LEAGUE OF OREGON CITIES	3,588.84
CODE PUBLISHING INC.	3,399.70
KARM SAFETY SOLUTIONS	3,300.00
SMARSH	3,166.22
HELENA CHEMICAL CO	3,135.18
CASCADE QUICK MIX	3,003.04
ESRI, INC.	2,900.00
RESERVE ACCOUNT	2,800.00
AUDIO VISUAL BEND	2,542.40
PONDEROSA FORGE & IRONWOR	2,479.00
UNIVAR SOLUTIONS USA, INC	2,360.64
C & C NURSERY	2,335.00
OFFICE DEPOT	2,288.54
MOMENTUM PROMO	2,255.43



## Additional Information

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### Accounts Payable Vendors

FCS GROUP	2,237.50
CHRISTMAS LIGHTS FACTORY	2,211.56
CIVICPLUS, LLC	2,205.00
MIKE'S FENCE CENTER, INC	2,175.00
AGE FRIENDLY SISTERS COUT	2,160.00
HOOKEK CREEK COMPANIES,LL	2,100.95
COASTAL-REDMOND	2,100.02
THREE SISTERS IRRIGATION	2,094.59
CENTRAL OREGON CITIES ORG	2,003.00
TMG SERVICES	1,854.14
SISTERS OUTDOOR QUILT SHO	1,750.00
USA FLEET SOLUTIONS	1,703.25
SISTERS RODEO ASSOCIATION	1,580.00
COMFORT FLOW HEATING	1,544.00
VAN HANDEL AUTOMOTIVE, IN	1,473.47
INDUSTRIAL SOFTWARE SOLUT	1,390.00
SWIFT STEEL	1,371.70
CROSSCURRENT COLLECTIVE	1,312.50
DON SPRAGUE SALES, INC	1,300.00
BI-MART CORPORATION	1,294.09
XEROX CORPORATION	1,250.49
SISTERS COLD WEATHER SHEL	1,250.00
STATE FORESTER	1,238.91
PITNEY BOWES, INC.	1,234.20
EVERGREEN CONSULTING GROU	1,191.75
JOHNSON CONTROLS FIRE PRO	1,172.52
EASTSIDE FUELS, LLC	1,150.00
EARTHWOOD HOMES OF OREGON	1,145.59
THREE SISTERS HISTORICAL	1,100.00
SISTERS FARMERS MARKET	1,080.00
C & K MARKET INC.	1,014.40
SISTERS COFFEE CO.	994.50
SEED TO TABLE OREGON	980.00
DEPTARTMENT OF ADMINISTRA	900.00
INDUSTRIAL APPLIED ELETRI	895.85
LINES FOR LIFE	880.00
SISTERS FENCE COMPANY	877.50



## Additional Information

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### Accounts Payable Vendors

WELLHOUSE CHURCH MARKET	870.00
CITI CARDS	866.54
NORCO	857.78
GRADELINE, INC.	854.57
VFW-POST 8138	840.00
TDS	827.65
QUILL CORPORATION	807.69
US BANK	799.93
SEAL MASTER PORTLAND	794.45
ASSISTANCE LEAGUE OF BEND	770.00
OREGON GOVERNMENT ETHIC C	746.40
PETERSON CAT	707.15
FURRY FRIENDS FOUNDATION	700.00
WHEELER, JORDAN	698.63
PLATT	686.07
SISTERS HABITAT FOR HUMAN	660.00
OCCUPATIONAL MEDICINE AT	658.00
MISSION 22	650.00
OREGON ASSOCIATION OF WAT	640.12
SIGNS OF SISTERS	616.00
THOMPSON PUMP & IRRIGATIO	615.81
TRI COUNTY PAVING, LLC	600.00
BLAST INDUSTRIES, LLC	600.00
SISTERS FOLK FESTIVAL	570.00
USA BLUEBOOK	566.45
VZ PROPERTIES, LLC	560.00
SISTERS TRAIL ALLIANCE	550.00
AMERICAN PLANNING ASSOCIA	533.00
PETTY CASH	532.86
QUALITY CONTROL SERVICES,	515.00
FASTENAL	502.84
DESCHUTES COUNTY TREASURE	500.00
BUREAU OF LABOR AND INDUS	500.00
OREGON DESTINATION ASSOCI	500.00
OREGON HEALTH AUTHORITY	480.00
EO MEDIA GROUP	464.60



## Additional Information

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### Accounts Payable Vendors

SMART	450.00
OREGON DEPARTMENT OF TRAN	422.07
LAY IT OUT EVENTS	410.00
WINSUPPLY	407.60
GEORGE'S SEPTIC TANK SERV	400.00
TERMINIX	375.00
SISTERS COMMUNITY GARDEN	370.00
MOTION & FLOW CONTROL PRO	360.83
BEST IN THE WEST	352.00
MASA MTS	351.00
APSCO	347.95
A & I DISTRIBUTORS	344.86
OREGON STATE TREASURY	344.30
ONE CALL CONCEPTS, INC.	329.51
ROTARY CLUB OF SISTERS	310.00
CRAMER MARKETING	300.30
LAKEVIEW MILLWORKS SALES,	300.00
WELLHOUSE CHURCH GARDEN	300.00
COBB, SUSAN G.	259.38
OXARC	256.78
PONY EXPRESS	236.80
SHERWIN-WILLIAMS	230.81
BEND RIGGING SUPPLY, LLC	229.74
HICKMAN, WILLIAMS & ASSOC	220.00
MIRELES, TERESA	200.00
EDGINGTON ROAD DISTRICT	175.00
THERMO FLUIDS, INC	173.90
CASCADE TRUCK BODY & TRAI	159.16
OVERHEAD DOOR CO. OF CENT	151.50
DESCHUTES COUNTY	147.00
USDA FOREST SERVICE	125.00
DAVIS TOWING, INC	125.00
OREGON DEPARTMENT OF REVE	120.00
SISTERS-CAMP SHERMAN RURA	110.00
PROSSER, KERRY	110.00
SISTERS COMMUNITY CHURCH	85.00
THREE CREEKS BREWING CO.	50.00



## Additional Information

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### Accounts Payable Vendors

TOTAL INSIGHT SCREENING,	49.97
AG HEALTH	40.50
STATE OF OREGON-CORP. DIV	40.00
PREMIER BUILDERS EXCHANGE	40.00
CITY CLUB OF CENTRAL OREG	40.00

# BUDGET SUMMARY

## City Committee's and Boards



### CITY COUNCIL

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

### PLANNING COMMISSION

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

### CITY PARKS ADVISORY BOARD

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

### URBAN FORESTRY BOARD

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

### URBAN RENEWAL AGENCY

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

### PUBLIC WORKS ADVISORY BOARD

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

### BUDGET COMMITTEE

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





## 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 FY 2023/24 Budget.

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

DEPARTMENT	Full Time Equivalent					Change from
	19/20	20/21	21/22	22/23	23/24	Prev Yr
<b>City Manager's Office</b>						
City Manager	1.00	1.00	1.00	1.00	1.00	-
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	-
Deputy Recorder					1.00	1.00
Total	2.00	2.00	2.00	2.00	3.00	-
<b>Finance &amp; Administration</b>						
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	-
Accounting Analyst	1.00	1.00	1.00	1.00	1.00	-
City Hall Administrative Lead	1.00	1.00	1.00	1.00	1.00	-
Total	3.00	3.00	3.00	3.00	3.00	-
<b>Community Development</b>						
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	1.00	1.00	1.00	1.00	1.00	-
Associate Planner	-	-	1.00	1.00	1.00	-
Planning Technician	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer				1.00	1.00	-
Total	3.00	3.00	4.00	5.00	5.00	-
<b>Public Works</b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Maintenance Supervisor/Division Lead	1.00	1.00	1.00	1.00	1.00	-
Project Coordinator	1.00	1.00	1.00	1.00	1.00	-
Engineering Technician	-	-	-	1.00	-	(1.00)
Public Works Operations Coordinator	-	-	-	-	-	-
Administrative Assistant	1.00	-	-	-	-	-
Parks and Public Event Coordinator	-	1.00	1.00	-	-	-
Maintenance Lead	-	-	-	-	-	-
Utility Worker III/II	2.00	2.00	2.00	2.00	2.00	-
Utility Worker I	3.00	3.00	3.50	3.50	3.50	-
Utility Worker I	0.50	0.50	-	-	-	-
Total	9.50	9.50	9.50	9.50	8.50	-
TOTAL FTEs	17.50	17.50	18.50	19.50	19.50	-
Total FTE %age inc(dec)	1.45%	0.00%	5.71%	5.41%	0.00%	



## 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	
General Fund						
Admin	2.45	2.40	2.20	1.90	2.00	0.10
Maintenance	0.75	0.75	0.75	0.85	0.85	-
Parks	1.60	2.00	2.05	1.75	1.75	-
Planning	2.95	2.75	3.50	4.20	4.60	0.40
<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>0.60</b>
Water	3.40	3.30	3.35	3.50	3.30	(0.20)
Streets	3.20	3.35	3.55	4.00	3.90	(0.10)
Sewer	3.15	2.95	3.10	3.30	3.10	(0.20)
<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>0.10</b>

#### PERSONNEL SERVICES COMPARISON

Personnel Services	16/17	17/18	18/19	19/20	20/21	21/22	22/23	Adopted FY 2023/24
Budget	\$ 1,522,027	\$ 1,619,369	\$ 1,619,283	\$ 1,824,968	\$ 1,914,789	\$ 2,114,019	\$ 2,344,028	\$ 2,608,195
Actual/Projected	1,391,677	1,557,954	1,540,196	1,712,383	1,741,081	1,924,311	1,990,539	-
<b>FTE</b>								
	18.75	17.8	17.25	17.5	17.5	18.5	19.5	19.5
<b>COLA</b>								
	1.7%	1.4%	2.2%	2.65%	2.2%	6.1%	\$ .82/Hour	\$ .37/Hour
<b>Merit</b>								
	3%	3%	3%	3%	3%	3%	3%	3%
<b>Medical Premium</b>								
<b>CIS Forecast Incr</b>	2.5%	2.5%	9.1%	5.5%	6.0%	6.0%	1.5%	5.5%
<b>Actual FF Monthly Prem</b>	1,775.19	2,000.06	2,169.25	2,243.85	2,353.46	2,440.81	2,481.86	
<b>% change</b>	2.4%	12.7%	8.5%	3.4%	4.9%	3.7%	1.7%	
<b>PERS</b>								
OPSRP	12.95%	15.97%	15.97%	20.50%	20.50%	23.05%	23.05%	24.47%
Tier	17.25%	20.28%	20.28%	24.80%	24.80%	25.38%	25.38%	26.49%



# 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



# Comprehensive Financial Management Policies

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

## **II. OBJECTIVES**

1. To guide the City Council and management policy decisions that have significant fiscal impact.
2. To employ balanced revenue policies that provides adequate funding for services and service levels.
3. To maintain appropriate financial capacity for present and future needs.
4. To maintain sufficient reserves 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



## Comprehensive Financial Management Policies

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

### **V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY**

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

#### **1. Accounting Practices and Principles**

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

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

#### **3. Annual Audit**

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



## Comprehensive Financial Management Policies

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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.

#### 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.



## Comprehensive Financial Management Policies

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6. User fees and charges will be established for services provided that benefit specific individuals or organizations. User fees and charges will be set at a level sufficient to recover the full cost of service whenever practical to minimize subsidization by taxpayers. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation.
7. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.

### **VII. EXPENDITURE POLICY**

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

1. The City Council will approve the budget by fund at the category or program level. Expenditures anticipated to be in excess of these levels require approval of a Council resolution (i.e., supplemental budget process).
2. The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area. Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personnel Services.
3. The City is committed to maintaining and improving the productivity of its staff by providing a proper working environment, adequate equipment and supplies, and appropriate training and supervision.
4. The operation of City utilities and streets and city property maintenance must have adequate funds to procure needed supplies and parts.
5. The City will maintain a purchasing ordinance for public procurements and improvements and set expenditure authorization levels for city staff.
6. All expenditure invoices must be reviewed and approved by the City Manager, and/or the appropriate Department Director before going to the City Council for final approval. Two signatures are required on City checks.



## Comprehensive Financial Management Policies

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7. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.
8. Items costing \$5,000 or more per item, shall be budgeted and accounted as capital outlay and shall be tracked in the City's fixed assets records. Significant repair or maintenance that extends the useful life of existing assets shall be included here provided the dollar threshold is met. The \$5,000 limit shall apply to individual items unless a group of items are intended to function together as a unified system.

### **VIII. CAPITAL IMPROVEMENT POLICY**

A five-year Capital Improvement Plan (CIP) encompassing all City facilities shall be prepared and updated annually. Public meetings will be held to provide 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.
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.





## Comprehensive Financial Management Policies

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6. The City will establish capital equipment reserves to provide for funding of vehicles and equipment. The City will also establish major repairs and replacement reserves to provide for funding of major repairs and replacements.
7. The City may utilize “pay-as-you-go” funding for capital improvements when current revenues and adequate fund balances are available or when issuing debt would adversely affect the City’s credit rating.
8. The City will consider the use of debt financing for capital projects under the following circumstances:
  - a. When the project’s useful life will exceed the terms of the financing.
  - b. When resources are deemed sufficient and reliable to service the long-term debt.
  - c. When market conditions present favorable interest rates for City financing.
  - d. When the issuance of debt will not adversely affect the City’s credit rating and coverage ratios
9. Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

### **IX. OPERATING BUDGET POLICY**

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



## Comprehensive Financial Management Policies

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4. Multi-year projections will be prepared in conjunction with the proposed budget to determine if adjustments in expenditures or revenues are needed.
5. To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
6. The City will allocate direct and administrative costs to each fund based upon the cost of providing these services.
7. The City shall take immediate corrective action if at any time during the fiscal year financial monitoring indicates that an operating fund's anticipated expenditures are expected to exceed its anticipated revenues.
8. The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit, only with a subsequent approval of a plan to replenish the fund balance if it is brought down below policy level. (See Reserve Policy)

### **X. LONG-RANGE FINANCIAL PLANNING POLICY**

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

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.



## Comprehensive Financial Management Policies

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5. The City will comply with all statutory debt limitations imposed by the Oregon Revised Statutes.
6. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.
7. The City will obtain and maintain a good credit rating.

### **XII. RESERVE AND CONTINGENCY POLICY**

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

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

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.



## Comprehensive Financial Management Policies

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### **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.

### **All Other Operating Funds**

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

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

## **XIII. INVESTMENTS**

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

## **XIV. FIXED ASSET CAPITALIZATION POLICY**

### **Purpose and Scope**

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



## Comprehensive Financial Management Policies

### Asset Value

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

The historical cost of a capital asset includes the following:

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

### Capitalization Threshold

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

### Grouped or Networked Assets

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

### Depreciation Method

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

### 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



## Comprehensive Financial Management Policies

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Utility Systems	25 – 40 years
Infrastructure	20 – 40 years

### Improvements vs. Maintenance Costs

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

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

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

### Assets Below Capitalization Policy

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



## Glossary of Municipal Finance Terms

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

**Municipal corporation.** See "Local government."

**Municipality.** See "Local government."



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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