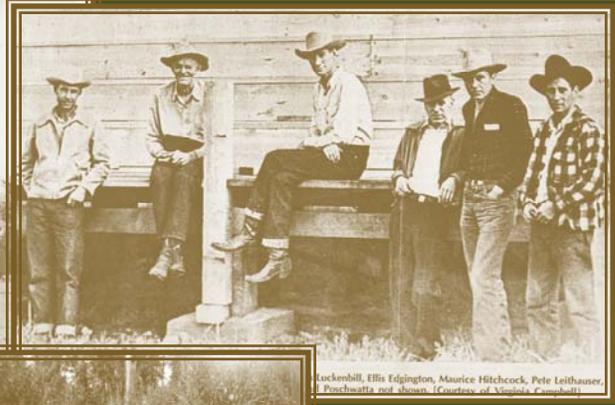


City of Sisters, Oregon



**Adopted Budget
Fiscal Year 2010 — 2011**

COVER PHOTOGRAPHY

Photos Courtesy of The Sisters Historical Society and Georgia Gallagher:

Upper Left: Jerry Amber on "Cyanide" ~ 1942
Upper Right: Rodeo Association Members ~ 1944
Center: Boy fishing on the Metolius River ~ 1909
Bottom: Cascade Avenue ~ 1942

CITY OF SISTERS
2010-11 ADOPTED BUDGET
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INTRODUCTORY



CITY OF SISTERS OREGON

Approved Budget for Fiscal Year 2010/11

BUDGET COMMITTEE

ELECTED OFFICIALS

		TERM EXPIRES
Lon Kellstrom.....	Mayor	December 2012
Bill Merrill.....	Council President	December 2010
Jerry Bogart	Council Member	December 2010
Pat Thompson.....	Council Member	December 2012
Sharlene Weed.....	Council Member	December 2010

APPOINTED OFFICIALS

Gwen Chapman.....	Chair	June 2011
David Asson	Citizen Member	June 2013
Shawna Bell	Citizen Member	June 2011
Michael Preedin	Citizen Member	June 2013
Chris Tosello.....	Citizen Member	June 2010

CITY STAFF

Eileen Stein.....	City Manager
Lisa Young.....	Finance Director
Brad Grimm.....	Public Works Director
Eric Porter.....	Community Development Director
Richard Nored	City Engineer
Kathy Nelson.....	City Recorder
Steve Bryant.....	City Attorney

www.ci.sisters.or.us



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sisters
Oregon**

For the Fiscal Year Beginning

July 1, 2009

A handwritten signature in black ink, appearing to be 'H. R.', written over a horizontal line.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Ennis', written over a horizontal line.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Sisters, Oregon** for its annual budget for the fiscal year beginning **July 1, 2009**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



City Manager's Budget Message

BUDGET COMMITTEE MEMBERS AND CITIZENS OF SISTERS, OREGON:

I am pleased to submit my budget for FY 10/11. Once again, the budget was thoughtfully prepared to facilitate the implementation of the FY 10/11 Council priorities and the ongoing provision of services to Sisters city residents.

The budget document layout is similar to the prior year with newly added sections: Reader's Guide and Revenue Information. This new information should help the reader better understand the budget process and financial position of the City of Sisters.

OVERVIEW

This budget year finds the state of the national economy slowly recovering from one of the severest recessions in history due to the collapse of the mortgage, credit and housing markets that fueled the national economy for much of the past decade. The effects of economic stimulus programs are beginning to show. Central Oregon is slowly recovering and the predominant consensus of economists is that by late 2011 the national economy will have recovered, but not to the same level pre-recession highs.

Government budgets tend to lag behind the general economy meaning FY 10/11 will be a tight year for the budgets of governments everywhere, including the City of Sisters. Still, as reported last year, the prospects for the City continue to be good. Conservative and strategic spending over the last several years has allowed the City to weather this economic downturn quite well. The FY 10/11 budget was prepared with attention paid to 'belt tightening' without having to consider drastic measures such as staffing or benefit reductions, furloughs or other measures that other government agencies have unfortunately had to impose. This will serve the City well as the economy begins to pick up and opportunities for further economic development arise. Reserves have been funded and the City is again in the position to consider making strategic investments in programs and services, if desired.

FY 2009/10 BUDGET – A RECAP

Financial Status – “The Good News”

- Financial Stability and Reserves. By using conservative projections in light of the current economic conditions and belt tightening the City has enviable reserves.
- Economic Development/Enterprise Zone. In FY 09/10, the City was successful in becoming part of Redmond's enterprise zone. While this will create economic development opportunities for the city, the tax credits associated with the program create the potential for reduced property tax revenues for a 10 year period of time.



City Manager's Budget Message

- Information Technology. The addition of the information technology consultant has allowed the City has implement efficiencies using technology tools such as automated meter reading, on-line payment of utility bills, and increased use of the geographic information system (GIS). Upgrades in the City's computer server will enable staff to work even more efficiently and provide greater amounts of information on the City's website.
- Street Repair and Maintenance. In August 2009, City Council approved a 3 cent local gas tax for street repair and maintenance. Although the ordinance was referred to the ballot, it was approved by 60% of the voters on March 9, 2010. The City has begun collecting the tax effective April 1, 2010. The budget includes this new revenue as well as new revenue from a state gas tax increase expected to go into effect on January 1, 2011 at the latest.
- Utility Rates. In an effort to stabilize the Water Fund, the City raised water rates in FY 09/10 by 20%. However this was offset by an 8.5% reduction in sewer rates which resulted in zero base rate change for the average rate payer. The last time water rates were adjusted was in 1994. Sewer rates were first set in 2000.
- Utility Payment Assistance. Recognizing the difficult economic issues for citizens, a low income utility assistance program was implemented which resulted in 25% reduction in water, sewer and garbage fees for qualified customers. A deposit refund policy was established which allowed qualified customers to receive a deposit refund which was credited to their account.
- Grants. The Street Fund received numerous grants including a \$94,000 American Recovery and Reinvestment Act (ARRA, i.e. '*economic stimulus*') grant and several state grants totaling \$125,000 to complete pedestrian connectivity with the City.
- Capital Projects. Numerous capital projects were completed including the East Cascade sidewalk improvement project, Highway 242 multi-use path, South Elm Street sidewalk project, Timber Creek bridge and approach road, Whychus Creek multi-use path, Larch Street sidewalk and parking improvements, Hood/Main sidewalk and parking improvements, all of which improve pedestrian connectivity and circulation throughout the city. In addition, the permitting for the future water reservoir, water meter upgrades, chlorination improvements at Well No. 2, water line improvements in the southwest section of the city, and telemetry system upgrades were completed. Improvements to the Three Sisters Overnight Park were completed including installing full hook-up spaces for recreational vehicles and showers. Building improvements included the installation of an emergency power generator for City Hall, the design of the new Public Works Maintenance Building was completed and construction was initiated.



City Manager's Budget Message

Budget Adjustment Detail – Fiscal Year 2009/10

A number of items have been changed since the fiscal year 2009/10 budget was adopted last June. The budget adjustments include:

February 11, 2010 Supplement Budget

- *General Fund* – Recognized the transfer of \$12,400 from the operating contingency to fund the purchases new garbage cans for the downtown area. The cans were designed per the western theme requirement in the development code. Also, the City received grant funds of \$1,000 from the Department of Land and Conservation and Development for contract services in the Community Development Department.
- *Reserve Fund* - Recognize additional revenue of \$31,000 from beginning fund balance for the completion of the Overnight Park shower project which was projected to be completed last fiscal year but was not.
- *Transportation SDC Fund, Water SDC Fund and Sewer SDC Fund* - The funds requested additional funding from the operating contingency for contracted services to update the SDC project lists: \$9,750, \$4,375 and \$3,625 respectively.

June 24, 2010 Supplement Budget

- *General Fund* – Additional funding of \$114,000 from the operating contingency for the unanticipated cost for the river bank erosion in the Timber Creek area (\$14,000) and interfund loan to the Urban Renewal Agency for the sidewalk in-fill project(\$100,000).
- *Refuse Fund* – Increase transfer category by \$29,500 in order to completed the closure of the Refuse Fund by offsetting beginning fund balance and interest revenue.
- *Sewer SDC Fund* – Increase capital outlay by \$11,900 for the SCADA upgrades approved in the CIP from operating contingency funds.

KEY ECONOMIC FACTORS AND ASSUMPTIONS

During the preparation of the FY 10/11 budget, the City utilized several assumptions based on key economic indicators. The assumptions are as follows:

- **Property Tax Revenues** increase by 3.0% of the amount levied based upon collection rates over the past year. The increase consists of two components:
 - 2.0% is from increased values of currently assessed properties. This is based on historical increases and is consistent with the maximum 3% increased allowed under Measure 50.



City Manager's Budget Message

- 1.0% is from added value from new construction and new land partitions.

Given the current economic recession and amount of home foreclosures, the collection rate for property taxes is assumed at 91% which comparable to the prior year.

- **Population** of the city is currently 1,925. It is assumed that during the upcoming fiscal year the City's population will not significantly increase. Population affects the estimates for state shared revenues and state gas taxes which are distributed on a per capita basis.
- **Labor Costs**
 - No new positions are requested in FY 10/11. Cost of living adjustments are not proposed but a 3% merit adjustment is, tied to performance. For more historical personal services information, see additional information section, starting at page 123.
 - Health care benefit premiums are budgeted at an overall 13% increase above FY 09/10 levels. The City budgets the full premium cost for health care for all city employees.
 - The Public Employee Retirement System (PERS) employer contribution rate is 10.23% and 9.3% of employee salaries for Tier 1/Tier 2 and Oregon Public Service Retirement Plan (OPSRP) General Service, respectively. The employee contribution rate is not anticipated to change until July, 2012.
- **Risk Management** assumptions include the following:
 - Worker's compensation insurance rates will increase by 2.0%.
 - Property and casualty insurance will decrease by 10.0%.
 - Unemployment insurance will see a minimum increase from the prior year.

FOCUS OF THE FISCAL YEAR 2010/11 BUDGET

The City's total budget is \$9,672,785, which represents a 25% decrease from the \$12,997,877 budget last year. The decrease is attributed by the following: reduction in the amount transfers to other funds, reduction in grant funding, large number of capital projects expected to be completed by end of FY 09/10 and the start of the construction of the Public Works Maintenance Building.



City Manager's Budget Message

Budget Document

The budget document has been prepared in accordance with budget law and Government Accounting Standards. This is a *balanced budget*, which means that total requirements (revenue) do not exceed total resources (expenditures). The budget is comprised of 13 funds: 9 governmental and 4 proprietary.

Highlights of the FY 2010/11 Budget include:

- Council Goals. Once again the Council adopted priorities to guide the development of the budget. More detailed information on the goals and priorities are in the Reader's Guide section on page 6.
- Reserve Levels. In conjunction with Council priorities, staff has established and refined reserves. In the General Fund, a working capital reserve of \$275,000 has been established and operating contingency of \$268,000 has been identified. These are *non-discretionary* reserves, set by a formula established in consultation with other cities and best management practices. In the Reserve Fund, a separate operating reserve (a 'Rainy Day Fund') in the amount of \$500,000 was set.
- Personal Services. The FY 10/11 Budget does not propose any new positions. Once again, cost of living adjustments are not proposed; merit pay is proposed which is tied to performance.
- Materials and Services. In general, materials and services have been kept in line with FY 09/10 levels, although individual line items were once again examined to look for operating efficiencies. The FY 10/11 budget includes money for consultant services to examine the method by which administrative costs are spread across all funds.
- Grants. The Street Fund received a \$290,000 Safe Routes to School grant to complete sidewalk and multi-use paths to comply with the newly adopted Transportation System Plan and becoming a more pedestrian-oriented community.
- Capital Projects. The Public Works Department will continue to manage a large number of capital projects including completing the Public Works Maintenance Building, continuing to upgrade and upsize water distribution lines, install a fish screen on the Uncle John ditch that feeds irrigation water to the Lazy Z, construct additional sidewalk and other improvements with the Safe Routes to School grant, conduct a roundabout feasibility study for the Barclay/Hwy 20 and Locust/Hwy 20 intersections, and complete the update of the City's system development charge project list and fee structure to facilitate the design and construction of a Westside sewer collection and transmission system.



City Manager's Budget Message

- Transfers and Loans. Several interfund transfers are proposed for repayment of loans to the General Fund for urban renewal capital projects, for City Hall debt service payments and to assist in balancing the Street Fund. No transfers are proposed to the Reserve Fund as contingencies and reserves are adequate levels.

Financial Status – Areas of Ongoing Monitoring

- Street Fund. Despite the new local gas tax, the Street Fund will continue to require a subsidy from the General Fund to fully meet the street maintenance requirements outlined by the Public Works Department last year. This schedule indicates that on average \$140,000 is needed per year for preventative street maintenance. The FY 10/11 Budget includes a transfer of \$70,000 from the General Fund to the Street Fund.
- Water Fund. The first phase of utility rate study was implemented in FY 09/10 and result in new water and sewer rates. A second phase in FY 10/11 will involve developing a new rate structure that encourages water conservation. This has the potential to affect water receipt revenue. However the new automated meter reading system and meter upgrades will improve the accuracy of meter readings.
- Sewer Fund. While the Sewer Fund is generally healthy, staff will monitor the status of the fund with respect to the rate decrease implemented in FY 09/10.

BEYOND FISCAL YEAR 2010/11

FY 10/11 will be a tight year but the financial goals set by the City Council have been met. In the General Fund, current revenues and expenditures are balanced with exception of a \$70,000 transfer to the Street Fund required to continue to subsidize that fund. Conservative financial projecting means deficits are indicated in out years in the City's five year financial projection. As the economy improves, hopefully this will not be the case as fund balances begin to grow once again.

Economists predict that by 2012, the effect of pumping so much new money into the national economy will result in inflationary pressures and it will be difficult to deny cost of living adjustments by then. It is too early to tell what the effect of national health care reforms will be on health care costs. A 12% increase in Public Employee Retirement System (PERS) premiums is expected in FY 11/12 to fund stock market losses, unless those losses are turned around or made up for elsewhere.

Beyond labor costs, trends to watch include pending litigation relative to the local gas tax, the effect of economic development incentives on city revenues, the renewal of the Sheriff's contract in June 2011, and the continual effort of balancing expenditures and reserves. It will be the Budget Committee's challenge to determine how best to do this.



City Manager's Budget Message

ACKNOWLEDGEMENTS

In closing, I would once again like to thank Lisa Young, Finance Director, for her efforts in coordinating the budget process, and to the department directors and staff that have contributed to the creation of this document.

And lastly, I would like to thank you the members of the Budget Committee and City Council for your continuing support and thoughtful analysis of the budgetary issues facing the City. It is with your help that the City will continue to maintain a good financial position while working through this difficult economic climate.

Respectfully submitted,

Eileen Stein
City Manager & Budget Officer



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READER'S GUIDE

CITY OF SISTERS

The City of Sisters is nestled at the foot of the eastern slope of the Cascades in Central Oregon, 136 miles southeast of Portland and 20 miles west of Bend and Redmond. With the majestic, snowcapped Three Sisters mountains in the background and a quaint village atmosphere, Sisters is one of the most picturesque places in the Pacific Northwest. Nearby, pristine mountain lakes, world famous rivers, towering Ponderosa Pine, scenic byways and extensive forest trails, provide abundant boating, fishing, camping, mountain

biking and hiking opportunities for residents and visitors alike.



South Sisters, photo by EDCO

HISTORY AND ECONOMY

Sisters is a town with a rich and varied history. Sisters was first settled in the late 1800's as a military outpost known as Camp Polk. The town was later relocated in the early 1900's when the post office was moved to the town's current location. For decades, Sisters was an outpost and supply depot for wagon travel over the Cascades between Central Oregon and the Willamette Valley. By the mid-1900's ranching and logging were the predominant economic activities in Sisters. In the 1960's Black Butte Ranch was platted at the site of the former Brooks-Scanlon logging camp. A strategic decision was made to utilize Sisters as the commercial town center for this new destination resort. Today, recreation and tourism have become the economic foundation of the town.



"The Wild Stallion", photo by Nicole Montalvo

Sisters has successfully capitalized on its history. A town right out of the Old West,

Sisters is complete with 1880's turn of the century storefronts and an authentic annual rodeo. The Sisters Outdoor Quilt Show is internationally famous, drawing tens of thousand of visitors annually. The Sisters Starry Nights Concert Series and the Sisters Folk Festival are signature music events. The Village Green craft shows, Bead Stampede, Sisters Antique Show, Western and Native Arts Show, Harvest Faire and Sisters in Sisters, all draw numerous visitors to Sisters annually. With numerous art galleries and Art Walks, Sisters has become an active

arts-based community celebrating and honoring its western roots.

Besides a beautiful place to live, Sisters has built a reputation for a community with some of the state's best schools, students and athletes. The town's focus in the past has been on tourism and retail, but with two new industrial parks, both offering an assortment of lot sizes to house any size production facility, the prospect of a light manufacturing or high business is a reality. More importantly, Sisters has a strong sense of community, friendliness and true small town charm.



Downtown Sisters, photo by Rich Schafer

CITY GOVERNMENT AND COMMUNITY SERVICES

City Government

While Sisters was established in its current location in the early 1900's, the City of Sisters was first incorporated in 1946. While the population of the city of Sisters is 1925, numerous rural subdivisions and outlying ranches surround the city and contribute to a population of the 'Greater Sisters Country' in the range of 10,000 to 12,000 people.

Organized under a council-manager form of government, the city is served by a five-member City Council, elected to terms of two to four years. The City Council meets twice a month to conduct city business. The City Council guides the city by setting goals, passing ordinances, adopting resolutions, authorizing contracts, and adopting budgets.

The City Manager's Office provides general oversight and management of the City, ensures implementation of City Council policies and goals, assists in the provision of efficient and cost-effective services, and disseminates public information.

City services are delivered by four departments:

- City Manager's Office
- Finance and Administration
- Planning and Community Development
- Public Works.

The City operates water and sewer utilities, and maintains city streets and parks. Garbage collection is provided by a franchise agreement with High Country Disposal. Police services are provided by contract with the Deschutes County Sheriff's Department.

Community

The *Sisters-Camp Sherman Fire Protection District* provides fire and life safety services to the community. The District was created in 1937, is a combination of career and volunteer

staff who serve an area over 240 square miles with an ambulance service area of approximately 2,000 square miles in mountainous and high desert terrain.

The Sisters School District educates nearly 1,500 students residing in Sisters Country which is consistently rank top in the region and state for academics, the arts and athletics. Some 200 volunteers contribute to the elementary schools each year. Central Oregon Community College and OSU-Cascades Campus are located in Bend, Oregon (18 miles southeast).

Sisters Community Garden is available to Sisters County residents. The garden was established to foster community connections among residents. The garden serves as a gathering place, educational resource and pleasure derived from gardening.

Sisters Public Library has a tradition of more than 65 years of library service and community involvement. Built in 2005, the 8,300 square foot library facility was designed as popular reading place and is a community centerpiece for all ages.

The *Sisters Community Trail System* is a community wide, non-motorized trail system serving to connect downtown Sisters, local schools, neighborhoods and the regional trails with the Deschutes National Forest. The trail system is intended for recreation, commuting, and access in and around the greater Sisters area. Since 2001, the Sisters Trails Alliance is composed of hard working volunteers. The group has produced a comprehensive trails plan that identifies nearly 150 mile of trails, paths, and lanes.

SISTERS COUNTRY STATS AT A GLANCE	
Elevation	3200'
Population	1925
Median Resident Age	38.8 (2000)
Median single family home price	\$ 367,450
Average household size	2.41 (2000)
Assessed Property Tax value 2009	\$ 281,967,451
Major Private Employers	Black Butte Ranch, Metabolic Maintenance, O’Keeffe’s Working Hand Crème, Ray’s Grocery Store, FivePine Lodge & Conference Center
Top 5 Deschutes County Taxpayers in 2009(in order)	Elk Horn Land Development, Inc., 3 Sisters Partners LLC, Willitts LLC, Sisters Corporation, Reed, W R JR & Janet

**Source: Economic Development for Central Oregon (EDCO)*



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LONG TERM NON-FINANCIAL GOALS AND OBJECTIVES

The five year goals and objectives of the City Council tie directly back to the Sisters Community Vision Statement. This statement, established in 2006 as part of a year-long community visioning process, reflects the values and guiding principles of the residents of the greater Sisters area, commonly called Sisters Country. The Sisters Community Vision Statement was adopted by the City Council via Resolution No. 2000-03 in 2007.

This statement has become the guiding document for establishing long term policies for the City of Sisters including five-year goals, Comprehensive Plan amendments, and annual goals set by the City Council. The five year goals are:

- To have a strong and effective planning process that enhances livability, provides for orderly and sustainable growth, and that honors and preserves Sisters' western village character.
- To protect and celebrate the natural majestic beauty that surrounds us, sustains us, gives us our community identity, and is where we recreate.
- To support our citizens through diverse economic sectors that reflect their identity, values and interest, and to provide for their well-being.
- To create and foster opportunities where Sisters Country citizens can easily participate in civic affairs, be active and informed, and partner in community leadership.
- To be a professionally managed and innovative municipal government committed to promoting trust and providing the highest quality of city services.

The next page is the Sisters Community Vision Statement that is displayed at city hall and is included in the annual budget process for reference and as guide in establishing the long term goals and objectives of the City of Sisters.



The
SISTERS
Country

V I S I O N

We have a modern western community that honors and preserves its history. Sisters is a safe community with an authentic village atmosphere, and a variety of public gathering places, that invites walking and cycling. We especially support our youth and elders and provide social services for all. We have a belief in all aspects of education and the presence of community institutions that foster individual and community growth.

We create our future through a strong planning process that protects the town character, encourages environmental sustainability, and defines future development including housing options for all citizens.

The surrounding natural environment provides a spectacular setting for the community, and there are strong connections to it for personal, social, and economic purposes.

We have a strong tourism economy because of this beauty. But we are also a diversified entrepreneurial economy that includes arts and culture, light industry, natural resource-based businesses, and small retail. This economy especially supports locally conceived and owned businesses that provide a wide variety of year-round family wage jobs. Highly developed local leadership and an active and informed citizenry make Sisters a fine example of community self-sufficiency and grassroots democracy.



Fiscal Year 2010/11

1) To have a strong and effective planning process that enhances livability, provides for orderly and sustainable growth, and that honors and preserves Sisters' western village character.

- Complete FY 09-10 priority projects.
- Give priority to planning projects that have economic or environmental benefit.

2) To protect and celebrate the natural majestic beauty that surrounds us, sustains us, gives us our community identity, and is where we recreate.

- Complete FY 09-10 priority projects.
- Give priority to planning projects that have economic or environmental benefit.

3) To support our citizens through diverse economic sectors that reflect their identity, values and interests, and to provide for their well being.

- Continue to place emphasis on economic development and programs designed to help city residents 'make ends meet'.
- Continue to identify opportunities for infrastructure development.
- Complete the renewal of the Sheriff's contract.

4) To create and foster opportunities where Sisters Country citizens can easily participate in civic affairs, be active and informed, and partner in community leadership.

- Continue to develop avenues for greater public information and outreach.
- Continue to find ways to keep the Council informed of future capital projects.

5) To be a professionally managed and innovative municipal government committed to promoting trust and providing the highest quality of city services.

- Establish financial reserves for cash flow, contingency and a rainy-day fund.
- Live within means: keep operating revenues and operating expenses balanced.
- Prioritize programs and services that 'need to be done'.
- Continue to make the City more efficient and make strategic investments.

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.

THE BUDGET PROCESS

All Oregon cities are required to prepare an annual or bi-annual budget as a governing document for the City's actions in the coming fiscal period. The process followed in the preparation of this budget complies with local budget law established by the State of Oregon. Oregon's Local Budget Law does two important things: 1) establishes standard procedures for preparing, presenting, and administering the budget and 2) requires citizen involvement in the preparation of the budget with public disclosure of the budget before its formal adoption. While the state statute requires that the City prepare a budget which is balanced in the whole, City staff also seek to create a proposed balanced budget in which the City's operating expenditures are in balance with its operating revenues.

The City of Sisters operates its fiscal year from July 1 to June 30 each year. The City Manager serves as the Budget Officer and has the responsibility to prepare the budget document, present the budget message to the Budget Committee and to maintain the budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance and Administration Department and operating departments.

In accordance with Oregon Budget Law, Budget Committee consists of the five members of the Sisters City Council and an equal number of citizens. The Committee is tasked with reviewing the proposed budget and amending it where desired. Budget Committee meetings are public meetings and an opportunity for citizen comment is provided at each meeting. City staff attends the meetings to provide technical analysis and support to the Committee. At the conclusion of the meetings, the Budget Committee approves a balanced budget that is forwarded to the City Council for adoption.

Budget Goals

Goal Setting

Planning for the future

Accuracy

Prudent Forecasting

Thorough Analyses

Transparency

Public participation

Fiscal Responsibility

Prior to the adoption of the final balanced budget, the City Council is required to hold a public hearing on the budget. The Council may make additional changes to the budget before adoption via a budget resolution. The budget must be adopted prior to July 1.

BUDGET AMENDMENT PROCESS

Throughout the fiscal year, department staff and the Finance Director monitor the city budget. As the year progresses, departments may need to adjust or change the original budget due to unanticipated changes in revenues or to get approval for redirection of appropriations.

The budget may be amended after adoption by any one of four methods:

- Supplemental budget actions are typically scheduled annually, in January, to update the budget by allowing for unforeseen circumstances. Oregon Local Budget Law regulates the supplemental process (ORS 294.480). The governing body may approve the change by order during a regular scheduled business meeting, providing prior notice has been published. Public testimony is accepted at the hearing, if anyone wishes to air concerns regarding the proposed appropriation changes.
- Additional appropriations can be added to the original budget in special circumstances when new funds are dedicated to specific purposes (ORS 294.326). The additional appropriations are approved by resolution of the governing body at their regular business meeting as needed.
- Budget transfers between categories within a fund are approved by resolution of the governing body.
- Adjustments of line-item appropriations within the budgetary category and organizational unit are also processed as needed. These changes do not require action by the governing body.

The adopted budget appropriates money for contingencies in each fund to be used at the discretion of the governing body. Contingencies can only be expended for specific purposes and require approval by resolution by the governing body. Contingency expenditures may include funding for service level policy changes, unforeseen events or redirection of resources.

BUDGET DOCUMENT

The budget document represents the entire City budget, arranged in separate sections to provide an easier understanding of the City's budget. They are:

- Introductory
- Reader's Guide
- Fund Summaries
- Revenue Information
- City Functions
- Capital Improvements
- Urban Renewal Agency
- Additional Information

The **Introductory** begins with introducing the Budget Committee members, explanation of the GFOA budget award and a budget message to the Mayor and City Council of Sisters, from the City Manager. The budget message outlines an initial overall, FY 09/10 recap, key economic factors and assumptions, budget focus for FY 10/11 to facilitate the implementation of Council priorities and ongoing service to Sisters city residents.

The **Reader's Guide** provides the reader with an overview of the City, its history and economy, city government and community services. Include in this section is a description of the City's budget process, budget calendar and city's organizational chart.

The **Fund Summaries** section presents a chart of the fund structure, fund descriptions, and information for each fund's resources and requirements for a four-year period. The state statues on budget documents require presentation of all three phases of the budget – Proposed, Approved and Adopted.

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

The **City Functions** section presents the City's operating budget from the department view.

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

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

Additional Information includes debt obligation summary, fund balances, contingencies and reserves, salary-historical data and fiscal policies.

BUDGET STRUCTURE

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

- ✓ A **Fund** is defined as a fiscal entity which records assets and liabilities, and revenues and expenditures for specific operating or capital programs.
- ✓ A **Department** is a separate unit within the fund which serves a specific function in relation to the fund programs.
- ✓ A **Category** is a classification of expenses within a department including Personal Services, Material and Services, Capital Outlay, Transfers, Debt Service and Contingency.
- ✓ A **Line Item** is a specific expenditure within the category. Vehicle Maintenance is an example of a line item with the materials and services category.

The following basis for accounting is followed for the respective funds:

Government Fund Types are maintained using the modified accrual basis of accounting. Under the modified accrual basis for accounting, revenues are recorded in the accounting period in which they are measurable and available, and expenditures are recorded as the time liabilities are incurred, except for interest on general long-term debt which is recorded as due.

Proprietary Funds are accounted for by utilizing the accrual basis of accounting, revenues are recorded at the time earned and expenditures are recorded at the time of liabilities are incurred.

When budgeting, the City also uses the modified accrual basis of accounting with a few adjustments to stay consistent with GAAP (General Accepted Accounting Principles). Examples of these adjustments include the acquisition of fixed assets which would be accounted for as an expenditure within the budget but excluded from the current year expenditures within the City's financial statements under GAAP. Depreciation, amortization and non-cash contributions are not reported within the budget but are reported within the financial statements according to GAAP basis financial reporting.

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

Governmental Funds Types

General Fund – This fund accounts for traditional government programs such as city administration, planning, maintenance, parks and police.

Special Revenue – These funds account for revenue derived from specific taxes or earmarked revenue sources: Street Fund, Park District Fund and various System Development Charge Funds-Water, Sewer, Streets and Parks.

Capital Project Funds – Resources used for the acquisition or construction of capital facilities and for the construction of local improvements assessed to benefited property owner: Urban Renewal Project Fund.

Debt Service Funds – Account for the payment of principal and interest relating to general obligation debt including improvement bonds and limited tax bonds: Urban Renewal Debt Fund and City Hall Debt Service Fund.

Reserve Fund – Accounts for accumulating money to pay for future replace of capital assets and contingency reserves: Reserve Fund.

Proprietary Fund Types

Enterprise Funds – Account for funds that are supported by user charges to the general public: Water and Sewer Funds.

Budget Calendar

FY 2009/10 Projections by Department	November
Council Goal Setting	January
Prepare Proposed FY 2010/11 Budget	February - April
Appoint Budget Committee	March 11
1st & 2 nd Notice of Budget Committee Meeting	April 7 & 14
Budget Committee Meeting #1	April 22
Budget Committee Meeting #2	April 29
Budget Committee Meeting #3	May 6
Budget Committee Meeting #4	May 13
Budget Committee Meeting #5	May 20
Budget Committee Meeting #6	May 27
Publish Notice of Budget Hearing	June 2
Hold Budget Hearing/Budget Adoption	June 10
Submit Tax Certification to Assessor	July 9
Final budget document is printed and published	July 30

Budget Process Overview

Departments submit budget requests.

Proposed budget is prepared and reviewed by City Manager.

Budget Committee meetings published in The Nugget Newspaper.

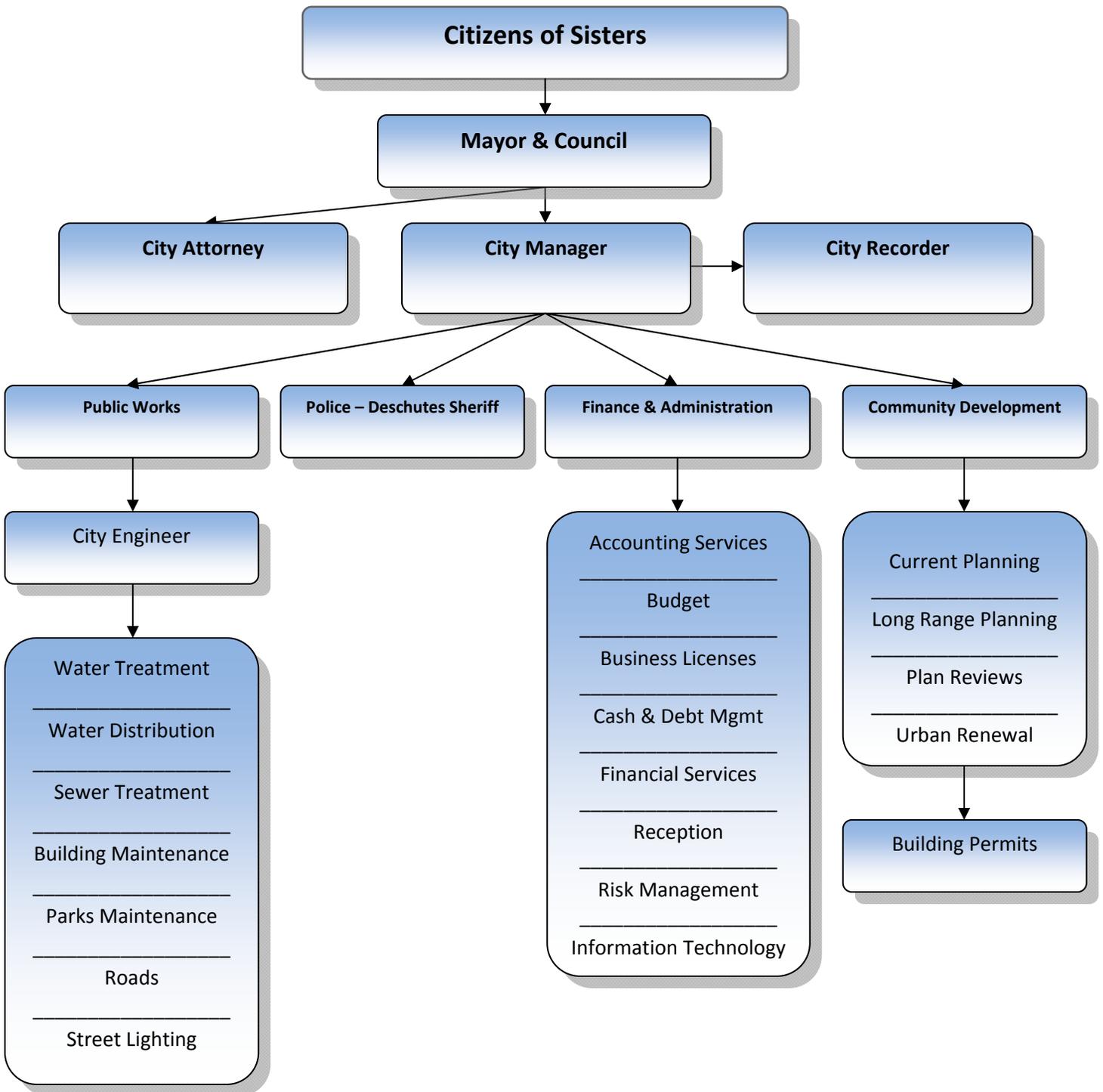
Budget committee meetings: conducted to hear public comment, review and approve budget.

Notice of budget hearing and budget summary published in The Nugget Newspaper.

Budget hearing: held by City Council to hear public comment, set tax levy, and approve budget appropriations.

Levy and tax certification submitted to Deschutes County Assessor.

City-Wide Organizational Chart





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FUND SUMMARIES

FUND DESCRIPTIONS

The financial structure of the City is organized and operated on the basis of fund accounting. There are both federal and state requirements for local governments to budget by fund as means of maintaining records for resources that are designated to carry out specific activities or meet particular objectives. Oregon Administrative Rules define a fund as, “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.”

The City shall prepare an itemized balanced budget for each fund. The City of Sisters budgets at the “department” level for the General Fund. For all other funds, the authorized appropriations are established at the “category” level; personal services, materials and services, capital outlay, operating contingency, interfund transfers, debt service, and other uses.

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than ten (10) percent of the revenues or expenditures of the appropriated budget.

The following is a breakdown of the City’s fund structure and brief explanation of the purpose of each fund by type; governmental or proprietary and major or non-major.

FUND DETAIL

The City of Sisters presents budgeted financial information in budget detail by fund. Each fund section will include the following:

- Fund Description: information about the purpose or services provided by the fund, source of revenue and approved expenditures.
- Accomplishments – FY 2009/10
- Goals & Objectives – FY 2010/11
- Budget Highlights for FY 2010/11
- Budget Summary- Revenue & Expenditure by category
 - Three years of prior year actual data
 - Revised Budget FY 2009/10 data
 - Manager Proposed Budget FY 2010/11 data
 - Committee Approved Budget FY 2010/11 data
 - Council Adopted Budget FY 2010/11 data

GOVERNMENTAL FUNDS

MAJOR FUNDS

GENERAL FUND - This fund is the City's primary operating fund. It accounts for all financial resources of the general governmental activities, except those that are required to be accounted for in another fund. It includes most tax revenues and such services as administration, building maintenance, police, parks, and planning.

STATE STREET FUND - This fund accounts for the activities of the City's streets.

NON-MAJOR FUNDS

RESERVE FUND - This fund accounts for costs set aside for replacement of the City's capital assets.

TRANSPORTATION SYSTEM DEVELOPMENT CHARGE (SDC) FUND - This fund accounts for the construction of transportation facilities necessitated by new development.

PARK DEVELOPMENT FUND - This fund accounts for costs associated with future park improvement projects in accordance with the terms of collection.

PARKING DISTRICT FUND - This fund accounts for costs related to parking improvements per the City's Parking Master Plan.

CITY HALL DEBT SERVICE FUND - This fund accounts for resources accumulated and payments made for principal and interest on a bond associated with the new city hall for the City.

PROPRIETARY FUNDS

MAJOR FUNDS

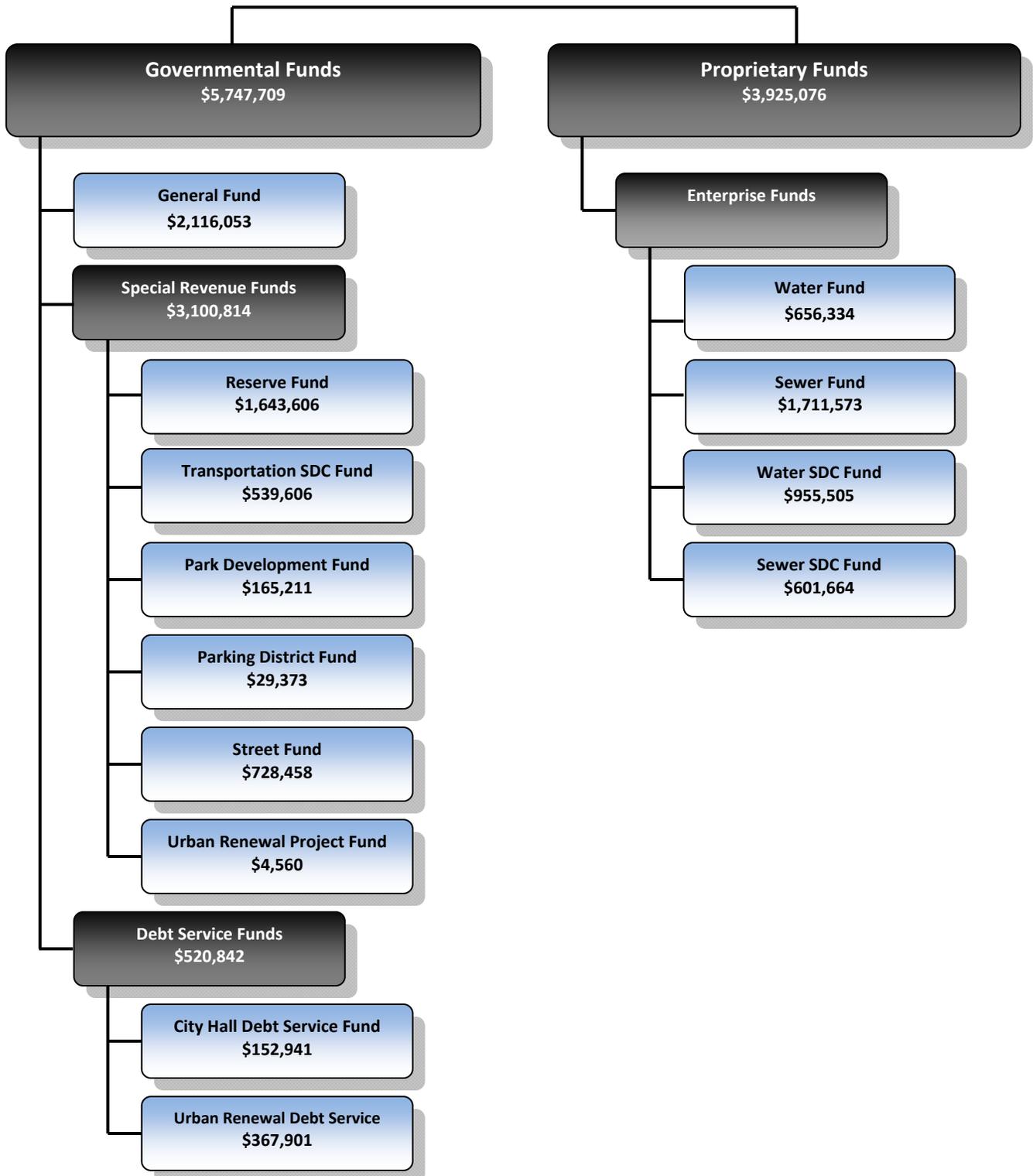
WATER FUND – Dedicated to operations and maintenance on City-owned water wells, reservoirs, transmission and distribution system.

SEWER FUND – Dedicated to operations, maintenance and debt service on the wastewater collection and treatment system.

WATER SYSTEM DEVELOPMENT CHARGE (SDC) FUND - This fund accounts for the construction of water facilities necessitated by new development.

SEWER SYSTEM DEVELOPMENT CHARGE (SDC) FUND - This fund accounts for the construction of sewer facilities necessitated by new development.

Fund Organizational Chart



SUMMARY OF REVENUES AND EXPENDITURES

This table below summarized the revenues and expenditures for all City funds exclusive of urban renewal. The table compares fiscal years for revenue and expenditures by categories. A combination of financial data and graphs is intended to provide the reader with a broad overview of the City’s budget.

BUDGET SUMMARY – ALL FUNDS COMBINED

	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
REVENUE					
Property taxes	\$ 603,733	\$ 666,430	\$ 709,934	\$ 716,000	\$ 753,000
Other taxes	226,082	267,551	280,279	200,000	401,000
Franchise fees	216,342	243,443	254,122	232,750	235,950
Licenses and fees	554,414	511,495	332,333	327,000	313,000
Charges for services	1,906,446	1,606,435	1,452,842	1,254,800	1,295,700
Intergovernmental	227,362	215,523	129,156	554,640	479,500
Fines and forfeitures	6,741	4,728	2,729	4,000	2,000
Rental income	7,500	14,300	51,000	63,000	63,000
Interest	450,631	364,064	176,916	152,200	53,500
Miscellaneous	14,466	21,538	10,917	1,000	-
Loan proceeds	1,697,700	150,000	150,000	237,200	75,000
Transfers	488,000	337,000	740,610	1,369,662	209,000
System development charges	731,670	757,295	302,210	240,000	275,900
Contributed capital	-	47,300	-	-	-
Beginning fund balance	9,697,809	7,801,375	7,522,120	7,145,762	5,143,774 *
TOTAL REVENUE	16,828,896	13,008,477	12,115,168	12,498,014	9,300,324
EXPENDITURES					
Personal services	844,411	1,199,252	1,294,090	1,401,874	1,453,730
Materials & services	1,590,756	1,818,912	1,570,761	1,777,355	1,626,766
Capital improvements	6,223,914	1,409,922	190,251	2,225,525	1,356,010
Debt service	541,541	741,126	704,545	710,879	708,300
Operating contingencies	-	-	-	4,983,219	3,946,518
Transfers	488,000	337,000	740,610	1,399,162	209,000
TOTAL EXPENDITURES	9,688,622	5,506,212	4,500,257	12,498,014	9,300,324
REVENUES OVER (UNDER) EXPENDITURES	\$ 7,140,274	\$ 7,502,265	\$ 7,614,911	\$ -	\$ -

*Note: FY 10/11 Budget is less \$586,800 unappropriated fund balance in the Sewer Fund \$311,800 and General Fund \$275,000.

HOW DOES THE 2009/10 BUDGET DIFFER FROM THE 2010/11 BUDGET?

All Funds Combined Shows \$3,197,690 Decrease

- ❖ Overall, the total proposed budget for fiscal year 2010/11 is 25.59% less than the fiscal year 2009/10 revised budget. The total budget for all funds is \$ 9,300,324.

Staffing Level remains the same at 19.25 FTE.

- ❖ Total budgeted staffing remains the same as 2009/10.

Operating Budget Decreased \$98,733

- ❖ The proposed operating budget for fiscal year 2010/11 is \$3,080,496. This is a decrease of 3.11% from last year’s revised operating budget of \$3,179,229.

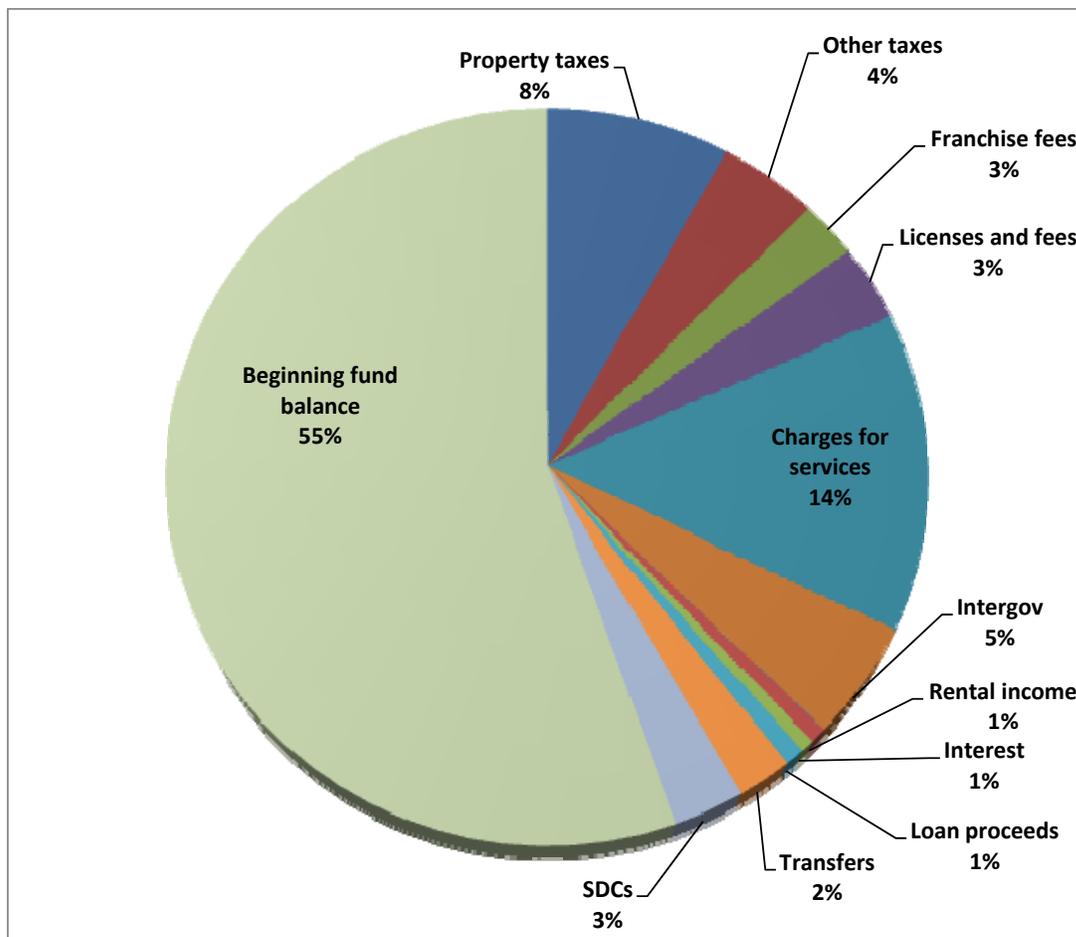
Capital Expenditure Budget Decreased \$869,515

- ❖ Capital spending decreased by 39.07%. The 2010/11 capital budget is \$1,359,010 versus last year’s revised budgeted amount of \$2,225,525.

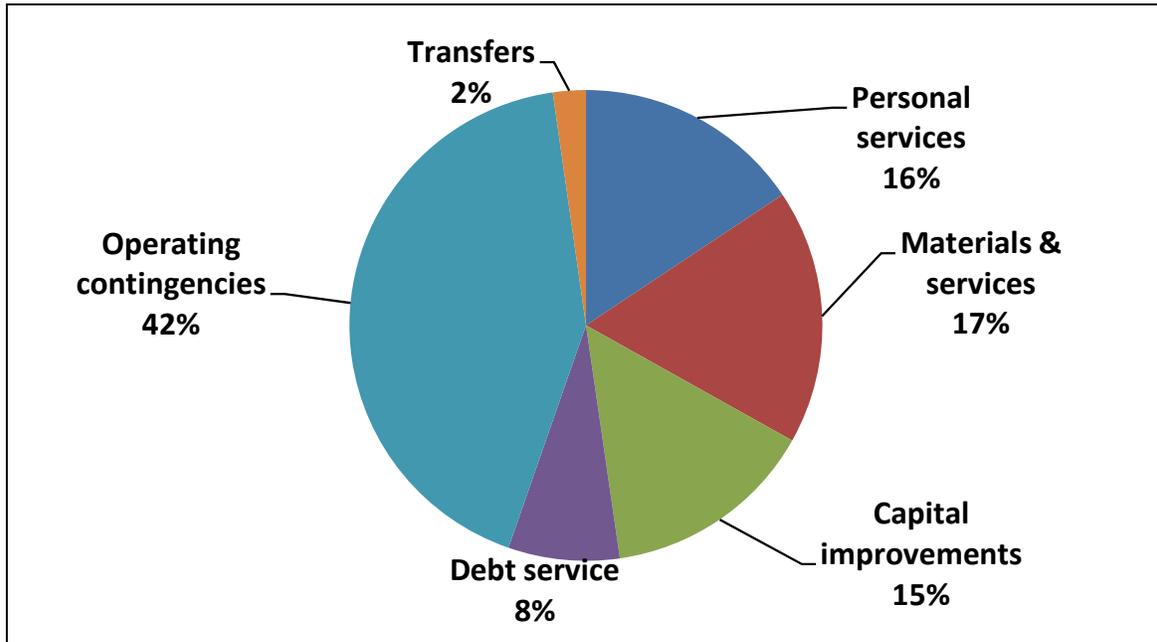
Non-Operating Budget Decreased \$2,229,442

- ❖ The non-operating budget decreased by 31.43% from \$7,093,260 to \$4,863,818. The non-operating category includes debt service payments, interfund transfers and contingencies.

FY 2010/11 BUDGET - WHERE DOES THE MONEY COME FROM?



FY 2010/10 BUDGET - WHERE DOES THE MONEY GO?



**CITY OF SISTERS, OREGON
FY 2010 ADOPTED BUDGET**

QUICK FACTS

	City		Urban Renewal Agency	
		%age		%age
Revenues:				
Property taxes	\$ 753,000	8.1%	\$ 132,000	35%
Other taxes	401,000	4.3%	-	0%
Franchise fees	235,950	2.5%	-	0%
Licenses and fees	313,000	3.4%	-	0%
Charges for services	1,295,700	13.9%	-	0%
Intergovernmental	479,500	5.2%	-	0%
Fines & forfeitures	2,000	0.0%	-	0%
System development charges	275,900	3.0%	-	0%
Rental income	63,000	0.7%	-	0%
Interest on investments	53,500	0.6%	4,200	1%
Loan proceeds	75,000	0.8%	-	0%
Transfers In	209,000	2.2%	-	0%
Miscellaneous	-	0.0%	-	0%
Beginning fund balance	5,143,774	55.3%	236,261	63%
Total Revenues	\$ 9,300,324	100.0%	\$ 372,461	100%

Expenditures:				
Personal services	\$ 1,453,730	16%	\$ -	0%
Material and services	1,626,766	17%	3,600	1%
Debt service	708,300	8%	168,200	45%
Capital improvements	1,356,010	15%	-	0%
Operating contingencies	3,946,518	42%	200,661	54%
Transfers out	209,000	2%	-	0%
Total Expenditures	\$ 9,300,324	100%	\$ 372,461	100%

Other Facts:

Staffing (full time equivalent)	19.25
Debt outstanding (July 2010)	\$ 9,255,991
Tax rate (per \$1,000)	\$ 2.6417

Major revenues in FY 2010/11, 32.70% of the total is represented by the five categories. These revenues are described in the glossary.



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GOVERNMENTAL FUNDS

General Fund



DEPARTMENTS

CITY MANAGER'S OFFICE

Description

The City Manager's Office provides general oversight and management of the city; ensures implementation of City Council policies and goals; oversees the provision of efficient and cost-effective services to the city; handles the functions of City Recorder such as document processing and control, elections, archives, public records and City Council meeting support; coordinates public information and outreach; and oversees public safety. Other responsibilities within the office include managing special projects and community grants; managing the contract with the Deschutes Sheriff's Office for law enforcement services; economic development and urban renewal coordination. The City Manager is the chief administrative official of the city.

Mission Statement

To oversee, coordinate and direct the departments of the city according to the goals, policies, objectives and directives of the City Council and the service needs of city residents.

Accomplishments - FY 2009/10

- Incorporated the Sisters Community Vision Statement into long range goals for the City
- Coordinated Council and community education efforts to adopt a local fuel tax
- Coordinated with COIC in establish a Sisters-Redmond route of Cascades East Transit
- Completed annexation election for Fire District training facility
- Participated in updating the Greater Sisters Area Community Wildlife Protection Plan
- Participated in the update of the Sisters Emergency Operations Plan
- Worked with the Sisters Ranger District and Fire District on Carver Lake flooding model
- Participated in updating the Sisters Economic Development Strategic Action Plan
- Completed the City of Sisters Water Rights Management Plan
- Completed the City of Sisters Endangered Species Act (ESA) Risk Assessment

Goals and Objectives – FY 2010/11

- Continued coordination of economic development efforts (*Council goal 3*)
- Continued oversight of water rights development and management(*Council goal 2 & 3*)
- Continued enhancement of public information and outreach (*Council goal 4*)
- Provide oversight and urban renewal coordination for Cascade Ave. improvement project
- Renew contract for law enforcement services (*Council goal 3*)
- Review, update and re-codify the Sisters Municipal Code (*Council goal 4 & 5*)

General Fund



FINANCE AND ADMINISTRATION

Description

The Finance and Administration Department is responsible for a wide variety of financial and budgetary activity of the City including accounting (payroll, accounts payable, and accounts receivable), budgeting, auditing, internal accounting controls, investments, debt issuance, capital asset, internal controls, grant administration, transient vendor licensing, business licensing, utility billing, front counter reception, human resources, risk management and information technology. The department prepares the annual budget, the annual financial statement, and five year capital improvement plan and for oversight of human resource, information technology (IT), all insurance policies and risk management functions.

Mission Statement

“Our mission is to protect the financial health of the City, ensure fiscal responsibility and provide services with commitment and professionalism.”

Accomplishments - FY 2009/10

- Completed and published annual financial report by November 2009.
- Received the “Distinguished Budget Presentation” award for FY 2009/10 budget book from the Government Finance Officers Association (GFOA).
- In December 2009, submitted the city’s Comprehensive Annual Financial Report (CAFR) to the GFOA for award certification for excellence in financial reporting.
- Completed a banking and investment RFP process.
- Amended ordinance and implemented utility deposit refund policy.
- Implemented a low income utility assistance program for discounted water, sewer and garbage fees.
- Created and implemented a new utility billing service – e-Statements.
- Completed phase II of utility rate study – water conservation plan and annual sewer EDU analysis.
- Finalized the “Welcome Packet” for new utility billing accounts.
- Began the first phase of updating the Personal Handbook with Management Team.
- Purchased secure signatures and accounts receivable modules to increase efficiencies.
- Completed the implementation of the new server to increase efficiencies in the city’s email system, data storage, and backup system.
- Developed and implemented local gas tax reporting system.

Goals and Objectives – FY 2010/11 – (Council goal 5)

- Implement an on-line utility billing payment system.
- Implementation of fixed asset software, inventory and tag numbering system.
- Develop written procedures for following:
 - Finance archive files.
 - Landlord policy
 - Collection policy
- Develop a hazardous materials policy and handbook.
- Develop a cost allocation plan for all funds.
- Update the following: I.D. theft policy, water and sewer ordinances and fixed asset policy.
- Develop Disaster Recovery Policy for network.

General Fund



COMMUNITY DEVELOPMENT DEPARTMENT

Description

The Community Development Department provides current and long-range planning and building services for the City, including the daily coordination, design and management of programs and plans affecting residential, commercial and industrial development. The activities include comprehensive planning and zoning implementation and administration; building inspections; ordinance enforcement, and community outreach in effort to promote and maintain the quality of life within the City.

Mission Statement

“To improve the quality of life for all citizens of Sisters by dedicating ourselves to providing timely and consistent service in a manner that enhances confidence in our local government, and to ensure the needs of the community are met while responding to City Council goals and priorities.”

Accomplishments – FY 2009/10

- Adopted the TSP (Transportation System Plan) update.
- Adopted the Housing Plan.
- Completed the Whychus Creek Restoration and Management Plan.
- Completed the multi-jurisdiction ESA Risk Assessment Plan.
- Established the greater Redmond / Sisters Enterprise Zone.
- Assisted with the completion of annexing the McKenzie Meadow Village property.
- Expanded UGB to accommodate the Fire Training Facility property.
- Prepared and obtained the followings grants: Safe Routes to School, Whychus Creek trail and Parks Master Plan.
- Emergency Development Code updates adopted to allow longer approval periods and ‘blanket extensions’ for approved land use decisions.
- Renewed our Tree City USA designation for the 2nd straight year.

Goals and Objectives – FY 2010/11

- Seek new ways of stimulating economic development, such as establishing a 50 year land supply (Urban Area Reserve), and exploring the possibility of using ‘pre approved’ buildings on industrial properties. *(Council goal 3 & 4)*
- Seek programs and funding sources to help fund City projects. Continue to coordinate with Economic Development of Central Oregon to encourage new businesses to take advantage of the Enterprise Zone benefits. *(Council goal 3 & 4)*
- Continue to coordinate the conceptual design of the forest service property by co-facilitating the Quick Response program with the U.S. Forest Service and the

- State Department of Land Conservation and Development (DLCD). (*Council goal 1 & 3*)
- Complete the Parks Master Plan update process. (*Council goal 2*)
 - Implement existing / available programs that can aid affordable housing efforts.
 - Assist with Action Area 31 efforts (Whychus Creek Restoration Plan) (*Council 2 & 3*)
 - Assist with risk mitigation measures identified in the ESA Risk Assessment Plan.
 - Update portions of the Development Code not addressed during the main update process (flood plain district; public art, solar setbacks).
 - Implement the state-financed 'E-permitting' program. (*Council goal 5*)
 - Update the Municipal Code (SB 915 addressing building enforcement; noxious weed abatement rather than weed height abatement). (*Council goal 4 & 5*)

General Fund



PUBLIC WORKS DEPARTMENT

Description

The Public Works Department manages the following programs within the General Fund;

- Maintenance program which provides for vehicle and building maintenance.
- Parks program which provides for the development, construction and maintenance of all city parks.

Mission Statement

“The mission of the City of Sisters Public Works Department is to provide a safe and efficient, high quality, environmentally sensitive maintenance and construction program to serve the needs of the City of Sisters. We will provide clean water, wastewater treatment, well maintained streets and parks and will continue special event support in a cooperative, effective, friendly, professional, courteous, responsive and fair manner. We will treat all individuals with dignity and respect.”

Accomplishments – FY 2009/10

Maintenance:

- Completed design and started construction for the new Public Works maintenance shop
- Reconfigured unused sewer system air compressor for pneumatic piping system in new Public Works maintenance shop
- Enclosed two additional heated bays at Public Works maintenance shop
- Rebuilt deck and upgraded ADA access to the Chamber of Commerce building
- Undertook small maintenance projects using in-house staff resulting in valuable cross-training and savings for the City
- Enhanced maintenance schedules
- Upgraded construction equipment
- Acquired new safety equipment and conducted monthly safety meetings

Parks:

- Received, installed and landscaped Wild Stallion statue donated to the City by renowned artist Lorenzo Ghiglieri
- Improved operations and installed professional management at Three Sisters Overnight Park
- Completed several upgrades including full RV hookups, fire pits, rocked and graded sites, built picnic tables, and patched or replaced bad asphalt at Three Sisters Overnight Park

- Nearly doubled Three Sisters Overnight Park revenue
- Designed and managed construction for Whychus Creek Trail project
- Coordinated Clemens Park perimeter fencing and entry monument
- Constructed ADA parking lot improvements at Clemens Park
- Placed new playground chips at Village Green Park
- Installed flag pole at Village Green Park for Veterans of Foreign Wars (VFW) memorial
- Implemented irrigation water conservation plan for city parks
- Coordinated 50 special events in city parks and facilities

Goals and Objectives – FY 2010/11

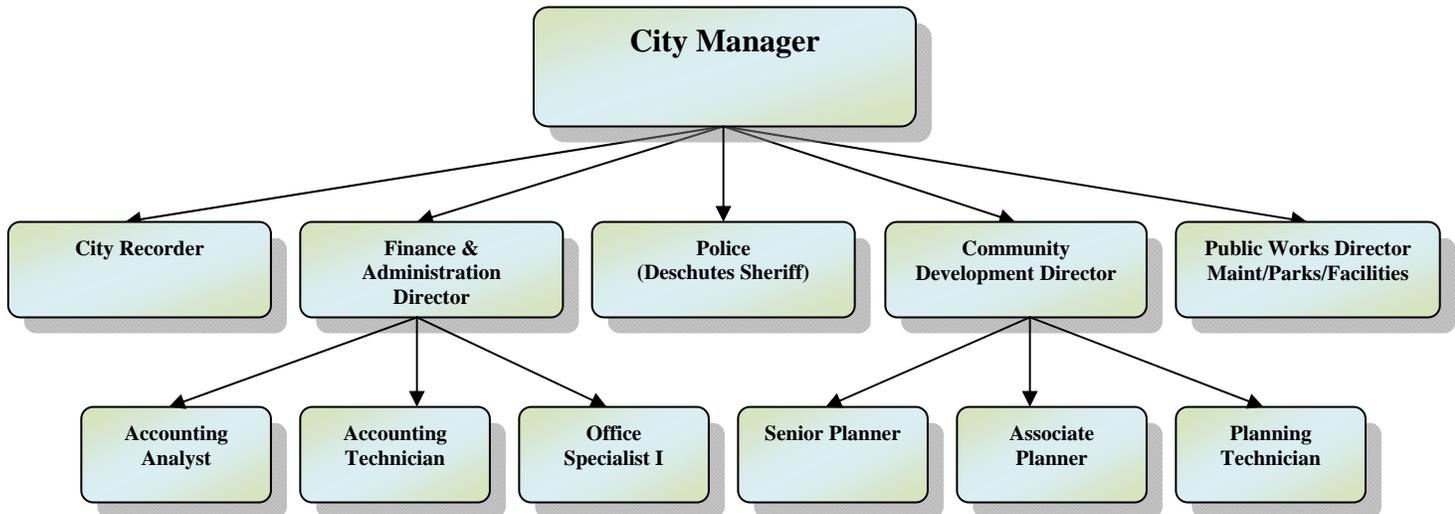
Maintenance:

- Complete construction for the new Public Works maintenance shop. (*Council goal 5*)
- Paint trim at the Chamber of Commerce building.
- Sand and seal al natural wood accents at City Hall.
- Replace or upgrade old urinals, toilets, and sinks in public restrooms.
- Landscape improvements at all facilities. (*Council goal 2*)

Parks:

- Construct playground improvements at Clemens Park with grant. (*Council goal 2*)
- Implement irrigation water conservation plan for city parks. (*Council goal 1 & 5*)
- Successfully coordinate all special events in city parks and facilities. (*Council goal 5*)

GENERAL FUND ORGANIZATIONAL CHART:



GENERAL FUND BUDGET SUMMARY:

Revenues by Source:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Property taxes	\$ 603,733	\$ 666,430	\$ 709,934	\$ 716,000	\$ 753,000
Other taxes	226,082	267,551	280,279	200,000	275,000
Franchise fees	167,292	188,304	197,880	174,000	178,000
Licenses and fees	494,727	434,420	262,797	255,500	245,000
Charges for services	27,900	27,900	22,475	18,600	18,600
Intergovernmental	47,194	94,794	48,028	80,100	63,900
Fines and forfeitures	6,741	4,728	2,729	4,000	2,000
Rental income	7,500	14,300	15,000	15,000	15,000
Interest	56,994	86,367	53,712	45,300	13,500
Miscellaneous	4,573	9,619	3,423	-	-
Loan proceeds	-	150,000	150,000	177,200	75,000
Transfers	-	-	-	165,500	-
Total Resources	1,642,736	1,944,413	1,746,257	1,851,200	1,639,000
Beginning fund balance					
Beginning fund balance	894,317	1,246,147	1,906,024	1,618,417	477,053
Prior period adjustment	-	501,204	-	-	-
Total Beginning Fund Balance	894,317	1,747,353	1,906,024	1,618,417	477,053
Total Resources	2,537,053	3,691,766	3,652,282	3,469,617	2,116,053
Expenditures by Department:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Council-Manager	-	-	-	155,343	201,993
Finance & Administration	176,620	249,765	267,085	158,649	208,898
Maintenance	79,000	97,613	103,335	140,461	110,221
Parks	130,456	178,908	170,978	202,335	198,478
Police	374,529	393,255	400,014	416,015	432,660
Planning	405,350	454,358	472,672	449,771	345,967
Support	124,951	261,843	512,670	1,947,043	617,836
Total Expenditures	1,290,906	1,635,742	1,926,754	3,469,617	2,116,053
Net Total	\$ 1,246,147	\$ 1,906,024	\$ 1,575,528	\$ -	\$ -

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 13,720	\$ 16,126	\$ 24,754	\$ 16,000	\$ 20,000	\$ 20,000	\$ 20,000
01-4-00-301	INTEREST EARNED	56,994	60,367	35,512	30,000	6,000	6,000	6,000
01-4-00-302	CURRENT TAXES	590,013	650,304	685,180	700,000	733,000	733,000	733,000
01-4-00-303	TRANSIENT ROOM TAX	223,532	267,282	280,279	200,000	275,000	275,000	275,000
01-4-00-304	LIQUOR TAX	21,160	19,109	21,949	22,000	26,000	26,000	26,000
01-4-00-305	CIGARETTE TAX	3,365	2,702	3,140	2,700	2,500	2,500	2,500
01-4-00-308	MISCELLANEOUS DC TAXES	2,550	269	-	-	-	-	-
01-4-00-309	WATER INTERNAL SERVICES	9,300	9,300	9,300	9,300	9,300	9,300	9,300
01-4-00-310	BUSINESS LICENSE FEES	53,234	55,181	53,825	50,000	51,000	51,000	51,000
01-4-00-311	CURRENT PLANNING FEES	145,435	97,291	58,679	50,000	40,000	40,000	40,000
01-4-00-312	PARK USERS FEE	20,540	26,536	35,070	50,000	65,000	65,000	65,000
01-4-00-313	BUILDING INSPECTION FEES	211,173	197,371	85,191	75,000	55,000	55,000	55,000
01-4-00-314	PUBLIC WORKS FEES	3,444	10,255	2,233	3,000	1,500	1,500	1,500
01-4-00-315	ELECTRICAL INSPECTION FEES	49,070	35,961	18,421	15,000	20,000	20,000	20,000
01-4-00-317	EVENT FEES	9,490	9,550	7,053	10,000	12,000	12,000	12,000
01-4-00-318	PARK MAINTENANCE	2,341	2,274	2,325	2,500	-	-	-
01-4-00-330	TELEPHONE FRANCHISE	30,291	31,040	27,517	25,000	28,000	28,000	28,000
01-4-00-331	TELEVISION FRANCHISE	18,386	23,897	22,843	15,000	18,000	18,000	18,000
01-4-00-333	C.E.C. FRANCHISE	118,615	133,367	134,290	120,000	118,000	118,000	118,000
01-4-00-338	JUSTICE COURT	6,741	4,728	2,729	4,000	2,000	2,000	2,000
01-4-00-344	GARBAGE FRANCHISE	-	-	13,230	14,000	14,000	14,000	14,000
01-4-00-350	STATE REVENUE SHARING	22,669	17,855	22,939	17,000	18,000	18,000	18,000
01-4-00-353	REIMBURSEMENT DISTRICT	-	1,450	-	-	-	-	-
01-4-00-354	PROPERTY RENTAL	7,500	14,300	15,000	15,000	15,000	15,000	15,000
01-4-00-355	REFUSE INTERNAL SERVICE	9,300	9,300	3,875	-	-	-	-
01-4-00-360	MISCELLANEOUS	4,573	1,413	941	-	-	-	-
01-4-00-362	REFUNDS/REIMBURSEMENTS	-	6,756	2,482	-	-	-	-
01-4-00-379	SEWER INTERNAL SVCS	9,300	9,300	9,300	9,300	9,300	9,300	9,300
01-4-00-382	LOAN REPAYMENT INTEREST URA	-	26,000	18,200	15,300	7,500	7,500	7,500
REVENUE TOTAL		1,642,736	1,739,284	1,596,257	1,470,100	1,546,100	1,546,100	1,546,100

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
GRANTS & PASS THROUGHGS								
01-4-00-602	NAT'L FIR PLAN GRANT	-	54,128	-	37,400	17,400	17,400	17,400
01-4-00-609	CITY MANAGED ACCOUNTS	-	-	-	-	500	500	500
01-4-00-650	LOAN REPAYMENT	-	150,000	150,000	177,200	75,000	75,000	75,000
01-4-00-670	DLCD GRANT	-	1,000	-	1,000	-	-	-
GRANTS & PASS THROUGHGS TOTAL		-	205,128	150,000	215,600	92,900	92,900	92,900
BEGINNING FUND BALANCE								
01-4-00-400	BEGINNING FUND BALANCE	894,317	1,747,354	1,906,025	1,618,417	477,053	477,053	477,053
BEGINNING FUND BALANCE TOTAL		894,317	1,747,354	1,906,025	1,618,417	477,053	477,053	477,053
TRANSFERS IN								
01-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	165,500	-	-	-
TRANSFERS IN TOTAL		-	-	-	165,500	-	-	-

01-GENERAL FUND REVENUES TOTAL	2,537,053	3,691,766	3,652,282	3,469,617	2,116,053	2,116,053	2,116,053
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01-000 COUNCIL-MANAGER								
PERSONAL SERVICES								
01-5-01-500	CITY MANAGER	-	-	-	36,900	38,842	38,842	38,842
01-5-01-527	CITY RECORDER	-	-	-	16,262	18,124	18,124	18,124
01-5-01-550	OVERTIME	-	-	-	-	510	510	510
01-5-01-560	CONTINGENCY	-	-	-	9,710	12,947	12,947	12,947
01-5-01-581	SOCIAL SECURITY	-	-	-	3,296	3,564	3,564	3,564
01-5-01-582	WORKER'S COMP	-	-	-	125	169	169	169
01-5-01-583	PERS/OSPRS	-	-	-	5,287	5,711	5,711	5,711
01-5-01-584	MED/DENT/VISION INSURANCE	-	-	-	13,831	14,795	14,795	14,795
01-5-01-586	LTD	-	-	-	160	164	164	164
01-5-01-587	LIFE INSURANCE	-	-	-	48	47	47	47
01-5-01-588	UNEMPLOYMENT INS.	-	-	-	53	57	57	57

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-01-589	MEDICARE	-	-	-	771	833	833	833
PERSONAL SERVICES TOTAL		-	-	-	86,443	95,763	95,763	95,763
MATERIALS & SERVICES								
01-5-01-700	MAYOR & COUNCIL	-	-	-	7,500	6,000	6,000	6,000
01-5-01-705	ADVERTISING	-	-	-	500	500	500	500
01-5-01-710	COMPUTER SOFTWARE MAINT	-	-	-	200	90	90	90
01-5-01-714	OFFICE SUPPLIES	-	-	-	1,000	2,000	2,000	2,000
01-5-01-715	POSTAGE	-	-	-	500	400	400	400
01-5-01-716	RECORDING FEES	-	-	-	500	500	500	500
01-5-01-717	OFFICE EQUIPMENT	-	-	-	500	1,000	1,000	1,000
01-5-01-721	COPIER/PRINTER	-	-	-	-	2,160	2,160	2,160
01-5-01-726	CONTRACTED SERVICES	-	-	-	5,000	6,400	6,400	6,400
01-5-01-727	PERMITS & FEES	-	-	-	200	200	200	200
01-5-01-733	DUES & SUBSCRIPTIONS	-	-	-	11,500	12,000	12,000	12,000
01-5-01-735	TELEPHONE	-	-	-	1,000	1,000	1,000	1,000
01-5-01-736	CELLUAR PHONES	-	-	-	-	680	680	680
01-5-01-740	EDUCATION	-	-	-	1,500	1,500	1,500	1,500
01-5-01-741	ELECTIONS	-	-	-	3,500	3,000	3,000	3,000
01-5-01-766	INS:COMP/LIAB/UMB	-	-	-	-	1,000	1,000	1,000
01-5-01-777	LEGAL FEES	-	-	-	18,000	20,000	20,000	20,000
01-5-01-783	PUBLIC OUTREACH	-	-	-	4,000	1,000	1,000	1,000
01-5-01-789	MILEAGE/TRAVEL REIMBURSEM	-	-	-	1,500	800	800	800
01-5-01-791	ECONOMIC DEVELOPMENT	-	-	-	10,500	10,000	45,000	45,000
01-5-01-793	MEETINGS/WORKSHOPS	-	-	-	1,500	1,000	1,000	1,000
MATERIALS & SERVICES TOTAL		-	-	-	68,900	71,230	106,230	106,230
COUNCIL-MANAGER TOTAL		-	-	-	155,343	166,993	201,993	201,993

02-000 FINANCE & ADMINISTRATION

PERSONAL SERVICES

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-02-500	CITY MANAGER	24,177	24,970	35,162	-	-	-	-
01-5-02-501	FINANCE ACCOUNTING ANALYST	15,844	12,024	4,555	8,295	25,582	25,582	25,582
01-5-02-502	ADMIN ASST	7,965	7,309	7,213	12,090	3,044	3,044	3,044
01-5-02-517	OFFICE SPECIALIST I	-	-	527	4,496	5,656	5,656	5,656
01-5-02-518	ACCOUNTING TECHNICIAN	-	-	-	-	10,012	10,012	10,012
01-5-02-527	CITY RECORDER	9,950	12,815	16,138	-	-	-	-
01-5-02-529	FINANCE & ADMIN DIRECTOR	-	28,730	30,158	32,480	33,382	33,382	33,382
01-5-02-550	OVERTIME	1,965	869	558	1,500	990	990	990
01-5-02-581	SOCIAL SECURITY	3,562	5,315	5,791	4,251	5,680	5,680	5,680
01-5-02-582	WORKER'S COMP	524	682	474	255	348	348	348
01-5-02-583	PERS/OSPRS	7,280	9,962	10,302	6,861	9,198	9,198	9,198
01-5-02-584	MED/DENT/VISION INSURANCE	13,756	28,688	22,845	17,118	28,338	28,338	28,338
01-5-02-586	LTD	169	272	287	159	224	224	224
01-5-02-587	LIFE INSURANCE	65	39	67	31	53	53	53
01-5-02-588	UNEMPLOYMENT INS.	64	87	94	69	93	93	93
01-5-02-589	MEDICARE	833	1,243	1,351	994	1,328	1,328	1,328
PERSONAL SERVICES TOTAL		86,154	133,005	135,522	88,599	123,928	123,928	123,928

MATERIALS & SERVICES

01-5-02-700	MAYOR & COUNCIL	8,657	4,510	6,149	-	-	-	-
01-5-02-705	ADVERTISING	2,870	2,572	4,426	1,600	3,500	3,500	3,500
01-5-02-706	AUDIT FEES	3,068	4,705	5,634	5,700	5,900	5,900	5,900
01-5-02-707	EMPLOYEE RECOGNITION	-	-	303	500	500	500	500
01-5-02-708	CITY-WIDE TRAINING	-	-	1,053	1,000	1,000	1,000	1,000
01-5-02-709	WELLNESS & RISK MGT PROGS.	-	-	336	-	300	300	300
01-5-02-710	COMPUTER SOFTWARE MAINT	1,454	7,125	3,069	3,100	2,940	2,940	2,940
01-5-02-714	OFFICE SUPPLIES	5,229	5,477	4,474	2,000	1,500	1,500	1,500
01-5-02-715	POSTAGE	688	356	414	500	500	500	500
01-5-02-716	RECORDING FEES	-	-	100	-	-	-	-
01-5-02-717	OFFICE EQUIPMENT	2,960	5,963	8,170	2,300	1,000	1,000	1,000
01-5-02-721	COPIER/PRINTER	-	-	-	-	1,080	1,080	1,080

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-02-726	CONTRACTED SERVICES	7,125	5,328	32,359	26,500	27,900	44,600	44,600
01-5-02-727	PERMITS & FEES	-	(9)	7,474	5,600	6,500	6,500	6,500
01-5-02-733	DUES & SUBSCRIPTIONS	4,974	9,708	4,917	1,000	800	800	800
01-5-02-735	TELEPHONE	2,252	2,463	3,718	1,100	1,200	1,200	1,200
01-5-02-740	EDUCATION	2,870	4,838	5,497	2,100	2,100	2,100	2,100
01-5-02-749	INSURANCE CLAIMS	-	-	-	-	500	500	500
01-5-02-755	GAS/OIL	2,268	744	77	1,000	300	300	300
01-5-02-766	INS:COMP/LIAB/UMB	11,802	12,022	12,204	10,000	5,600	5,600	5,600
01-5-02-767	LGIP SERVICE FEE	125	126	126	150	150	150	150
01-5-02-777	LEGAL FEES	20,212	26,129	23,231	2,000	2,000	2,000	2,000
01-5-02-780	CREDIT CARD FEE	-	-	71	-	-	-	-
01-5-02-783	PUBLIC OUTREACH	132	6,209	2,673	-	-	-	-
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMENT	2,695	6,755	1,122	2,900	2,000	2,000	2,000
01-5-02-790	MISCELLANEOUS	9,290	5,389	967	-	-	-	-
01-5-02-793	MEETINGS/WORKSHOPS	1,415	2,581	2,999	1,000	1,000	1,000	1,000
01-5-02-794	MEDICAL FSA PLAN REIMB	380	-	-	-	-	-	-
MATERIALS & SERVICES TOTAL		90,466	112,991	131,563	70,050	68,270	84,970	84,970
CAPITAL OUTLAY								
01-5-02-906	CAPITAL OUTLAY	-	3,769	-	-	-	-	-
CAPITAL OUTLAY TOTAL		-	3,769	-	-	-	-	-
FINANCE & ADMINISTRATION TOTAL		176,620	249,765	267,085	158,649	192,198	208,898	208,898

03-000 MAINTENANCE

PERSONAL SERVICES		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-03-501	ACCOUNTING ANALYST	-	-	1,518	4,148	-	-	-
01-5-03-503	PUBLIC WORKS DIRECTOR	6,504	6,747	7,286	7,408	7,594	7,594	7,594
01-5-03-504	UTILITY TECHNICIAN II	-	2,276	163	-	-	-	-
01-5-03-505	UTILITY TECHNICIAN I	14,365	14,372	16,167	26,478	20,491	20,491	20,491
01-5-03-506	JANITORIAL SERVICE	3,639	4,420	4,463	4,274	4,274	4,274	4,274

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-03-510	UTILITY TECHNICIAN III	2,182	2,469	1	-	-	-	-
01-5-03-511	UTILITY ASST	823	3,878	1,921	1,988	2,047	2,047	2,047
01-5-03-524	PUBLIC WORKS COORDINATOR	5,964	5,714	4,802	4,837	5,019	5,019	5,019
01-5-03-530	PUBLIC WORKS OPS DIRECTOR	-	2,926	-	-	-	-	-
01-5-03-533	MAINTENANCE SUPERVISOR	-	695	2,551	2,573	2,599	2,599	2,599
01-5-03-550	OVERTIME	1,444	1,807	1,045	1,000	1,000	1,000	1,000
01-5-03-581	SOCIAL SECURITY	2,143	2,764	2,409	3,268	2,668	2,668	2,668
01-5-03-582	WORKER'S COMP	1,656	2,147	1,914	2,426	2,173	2,173	2,173
01-5-03-583	PERS/OSPRS	3,513	4,414	4,455	4,942	4,001	4,001	4,001
01-5-03-584	MED/DENT/VISION INSURANCE	8,227	10,256	9,845	17,385	13,276	13,276	13,276
01-5-03-586	LTD	87	108	101	140	106	106	106
01-5-03-587	LIFE INSURANCE	23	19	19	27	19	19	19
01-5-03-588	UNEMPLOYMENT INS.	35	45	40	53	44	44	44
01-5-03-589	MEDICARE	501	646	563	764	624	624	624
PERSONAL SERVICES TOTAL		51,106	65,703	59,263	81,711	65,935	65,935	65,935

MATERIALS & SERVICES

01-5-03-717	OFFICE EQUIPMENT	-	-	-	-	140	140	140
01-5-03-718	LEASES	-	-	-	500	200	200	200
01-5-03-723	CITY PROP MAINTENANCE	4,384	12,581	3,490	-	-	-	-
01-5-03-726	CONTRACTED SERVICES	-	-	65	-	1,106	1,106	1,106
01-5-03-733	DUES & SUBSCRIPTIONS	-	-	11	50	50	50	50
01-5-03-736	CELLULAR PHONES	-	-	-	-	340	340	340
01-5-03-743	ELECTRICITY	14,979	8,452	8,630	9,000	8,000	8,000	8,000
01-5-03-746	EQUIPMENT	1,056	1	23	2,000	2,000	2,000	2,000
01-5-03-755	GAS/OIL	347	-	557	500	3,100	3,100	3,100
01-5-03-781	CHAMBER BLDG MAINTENANCE	4	-	1,357	4,000	4,000	4,000	4,000
01-5-03-782	UNIFORMS	-	-	38	100	150	150	150
01-5-03-785	MAINTENANCE CITY HALL	4,244	6,158	7,024	10,000	10,000	10,000	10,000
01-5-03-786	MAINTENANCE CITY SHOP	1,136	3,167	18,936	15,000	10,000	10,000	10,000
01-5-03-793	MEETINGS/WORKSHOPS	-	-	34	100	100	100	100

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-03-795	SUPPLIES	1,468	635	1,230	1,000	1,000	1,000	1,000
01-5-03-796	VEHICLE MAINTENANCE	276	916	1,417	1,500	1,500	1,500	1,500
01-5-03-797	DUMPSTER/RECECTACLES	-	-	1,260	15,000	2,600	2,600	2,600
MATERIALS & SERVICES TOTAL		27,894	31,910	44,072	58,750	44,286	44,286	44,286

MAINTENANCE TOTAL	79,000	97,613	103,335	140,461	110,221	110,221	110,221
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05-000 PARKS

PERSONAL SERVICES		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-05-500	CITY MANAGER	3,454	3,567	3,781	3,884	3,884	3,884	3,884
01-5-05-501	FINANCE ACCOUNTING ANALYST	1,584	1,280	1,518	4,148	2,132	2,132	2,132
01-5-05-502	ADMIN ASST	1,786	1,993	4,458	4,479	6,089	6,089	6,089
01-5-05-503	PUBLIC WORKS DIRECTOR	3,252	5,227	7,286	7,408	7,594	7,594	7,594
01-5-05-504	UTILITY TECHNICIAN II	-	3,566	-	-	-	-	-
01-5-05-505	UTILITY TECHNICIAN I	9,158	13,347	20,557	22,510	16,762	16,762	16,762
01-5-05-508	PARK HOST	8,067	11,029	8,525	8,500	8,500	8,500	8,500
01-5-05-509	PLANNING DIRECTOR	2,660	3,334	3,447	3,596	3,668	3,668	3,668
01-5-05-510	UTILITY TECHNICIAN III	6,362	6,594	4,559	4,336	4,378	4,378	4,378
01-5-05-511	UTILITY ASST	3,564	16,805	8,322	8,613	8,871	8,871	8,871
01-5-05-513	OVERTIME	1,860	3,224	1,351	1,500	1,500	1,500	1,500
01-5-05-515	PLANNING TECHNICIAN	-	-	2,131	2,180	2,259	2,259	2,259
01-5-05-516	ASSOCIATE PLANNER	-	-	2,268	2,354	9,571	9,571	9,571
01-5-05-517	OFFICE SPECIALIST I	-	-	263	749	943	943	943
01-5-05-518	ACCOUNTING TECHNICIAN	-	-	-	-	1,669	1,669	1,669
01-5-05-524	PUBLIC WORKS COORDINATOR	4,189	4,642	4,802	4,837	5,019	5,019	5,019
01-5-05-526	SENIOR PLANNER	-	1,349	2,849	2,965	6,017	6,017	6,017
01-5-05-527	CITY RECORDER	1,421	1,587	1,735	1,712	1,812	1,812	1,812
01-5-05-529	FINANCE & ADMIN DIRECTOR	-	3,037	3,512	3,609	3,709	3,709	3,709
01-5-05-530	PUBLIC WORKS OPS DIRECTOR	-	1,463	-	-	-	-	-
01-5-05-533	MAINTENANCE SUPERVISOR	-	2,086	7,651	7,719	7,796	7,796	7,796
01-5-05-560	CONTINGENCY	-	-	-	1,295	1,295	1,295	1,295

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-05-573	ON CALL COMPENSATION	-	-	-	706	739	739	739
01-5-05-581	SOCIAL SECURITY	2,978	5,280	5,444	6,020	6,461	6,461	6,461
01-5-05-582	WORKER'S COMP	2,144	2,804	3,425	3,517	3,589	3,589	3,589
01-5-05-583	PERS/OSPRS	4,090	6,763	9,287	8,610	9,314	9,314	9,314
01-5-05-584	MED/DENT/VISION INSURANCE	8,976	13,766	17,322	21,895	25,463	25,463	25,463
01-5-05-586	LTD	105	169	218	233	248	248	248
01-5-05-587	LIFE INSURANCE	28	34	49	55	51	51	51
01-5-05-588	UNEMPLOYMENT INS.	49	86	90	97	104	104	104
01-5-05-589	MEDICARE	696	1,235	1,273	1,408	1,511	1,511	1,511
PERSONAL SERVICES TOTAL		66,423	114,267	126,123	138,935	150,948	150,948	150,948
MATERIALS & SERVICES								
01-5-05-710	COMPUTER SOFTWARE MAINT	-	-	45	500	-	-	-
01-5-05-717	OFFICE EQUIPMENT	-	-	-	-	160	160	160
01-5-05-718	LEASES	-	-	-	600	240	240	240
01-5-05-719	PLANNING CONSULTANT	-	3,245	-	-	-	-	-
01-5-05-726	CONTRACTED SERVICES	-	-	122	500	1,800	1,800	1,800
01-5-05-727	PERMITS & FEES	-	-	95	100	150	150	150
01-5-05-731	SPECIAL EVENTS	-	-	232	-	250	250	250
01-5-05-733	DUES & SUBSCRIPTIONS	-	-	23	100	-	-	-
01-5-05-736	CELLULAR PHONES	-	-	-	-	680	680	680
01-5-05-743	ELECTRICITY	8,083	6,885	6,081	6,000	8,000	8,000	8,000
01-5-05-746	EQUIPMENT	3,117	(28)	1,419	3,000	3,000	3,000	3,000
01-5-05-755	GAS/OIL	2,211	4,040	2,401	4,000	2,600	2,600	2,600
01-5-05-782	UNIFORMS	208	-	149	500	500	500	500
01-5-05-786	PARK MAINTENANCE	23,670	38,952	17,206	26,000	12,000	12,000	12,000
01-5-05-793	MEETINGS/WORKSHOPS	-	-	94	100	150	150	150
01-5-05-795	SUPPLIES	12,840	9,522	15,921	20,000	16,000	16,000	16,000
01-5-05-796	VEHICLE MAINTENANCE	1,787	2,025	1,067	2,000	2,000	2,000	2,000
MATERIALS & SERVICES TOTAL		51,916	64,641	44,855	63,400	47,530	47,530	47,530

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
CAPITAL OUTLAY								
01-5-05-906	CAPITAL OUTLAY	12,117	-	-	-	-	-	-
CAPITAL OUTLAY TOTAL		12,117	-	-	-	-	-	-

PARK TOTAL	130,456	178,908	170,978	202,335	198,478	198,478	198,478
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06-000 POLICE								
MATERIALS & SERVICES								
01-5-06-783	DCSD - POLICING SERVICES	374,529	393,255	400,014	416,015	432,660	432,660	432,660
MATERIALS & SERVICES TOTAL		374,529	393,255	400,014	416,015	432,660	432,660	432,660

POLICE TOTAL	374,529	393,255	400,014	416,015	432,660	432,660	432,660
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07-000 PLANNING								
GRANTS & PASS THROUGHGS								
01-5-07-300	BUILDING INSPECTIONS	158,025	137,788	60,364	56,000	41,250	41,250	41,250
01-5-07-301	ELECTRICAL INSPECTION	34,601	26,351	13,598	11,000	11,250	11,250	11,250
01-5-07-302	STATE BUILDING FEES	16,688	13,517	8,707	7,500	4,000	4,000	4,000
GRANTS & PASS THROUGHGS TOTAL		209,314	177,656	82,669	74,500	56,500	56,500	56,500

PERSONAL SERVICES								
01-5-07-500	CITY MANAGER	3,454	9,342	7,563	7,768	3,884	3,884	3,884
01-5-07-501	FINANCE ACCOUNTING ANALYST	1,584	1,280	4,555	4,148	2,132	2,132	2,132
01-5-07-502	ADMIN ASST	23,212	27,906	7,164	7,435	-	-	-
01-5-07-503	PUBLIC WORKS DIRECTOR	-	-	8,529	14,817	7,594	7,594	7,594
01-5-07-509	PLANNING DIRECTOR	37,237	46,674	51,701	53,941	55,024	55,024	55,024
01-5-07-515	PLANNING TECHICIAN	-	-	31,974	32,698	33,892	33,892	33,892
01-5-07-516	ASSOCIATE PLANNER	-	-	34,020	35,317	21,535	21,535	21,535
01-5-07-517	OFFICE SPECIALIST I	-	-	263	749	943	943	943
01-5-07-518	ACCOUNTING TECHNICIAN	-	-	-	-	1,669	1,669	1,669
01-5-07-524	PUBLIC WORKS COORDINATOR	-	-	5,659	9,675	5,019	5,019	5,019

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-07-526	SENIOR PLANNER	-	18,888	42,731	44,476	24,068	24,068	24,068
01-5-07-527	CITY RECORDER	1,421	2,441	3,471	3,424	1,812	1,812	1,812
01-5-07-529	FINANCE & ADMIN DIRECTOR	-	3,037	7,025	3,609	3,709	3,709	3,709
01-5-07-550	OVERTIME	4,822	3,676	4,947	3,000	3,000	3,000	3,000
01-5-07-560	CONTINGENCY	-	-	-	5,179	1,295	1,295	1,295
01-5-07-581	SOCIAL SECURITY	5,492	8,652	12,644	14,027	10,266	10,266	10,266
01-5-07-582	WORKER'S COMP	715	919	913	1,805	991	991	991
01-5-07-583	PERS/OSPRS	9,572	14,627	23,550	22,294	16,473	16,473	16,473
01-5-07-584	MED/DENT/VISION INSURANCE	18,476	32,309	47,075	55,513	39,195	39,195	39,195
01-5-07-586	LTD	255	405	648	668	480	480	480
01-5-07-587	LIFE INSURANCE	73	89	120	122	108	108	108
01-5-07-588	UNEMPLOYMENT INS.	92	141	209	226	167	167	167
01-5-07-589	MEDICARE	1,284	2,024	2,957	3,280	2,401	2,401	2,401
PERSONAL SERVICES TOTAL		107,689	172,410	297,718	324,171	235,657	235,657	235,657

MATERIALS & SERVICES

01-5-07-705	ADVERTISING	4,671	3,746	4,068	4,500	3,500	3,500	3,500
01-5-07-710	COMPUTER SOFTWARE MAINT	492	72	1,117	800	460	460	460
01-5-07-714	OFFICE SUPPLIES	4,852	6,056	4,706	3,500	3,500	3,500	3,500
01-5-07-715	POSTAGE	1,416	557	814	1,500	1,500	1,500	1,500
01-5-07-716	RECORDING FEES	-	10,085	-	-	-	-	-
01-5-07-719	PLANNING CONSULTANT	44,788	13,936	-	-	-	-	-
01-5-07-721	COPIER/PRINTER	-	-	-	-	2,200	2,200	2,200
01-5-07-726	CONTRACTED SERVICES	15,267	43,044	50,958	6,000	14,900	16,900	16,900
01-5-07-733	DUES & SUBSCRIPTIONS	2,713	1,217	1,427	2,000	2,000	2,000	2,000
01-5-07-735	TELEPHONE	697	1,293	2,138	1,800	2,000	2,000	2,000
01-5-07-740	EDUCATION	2,495	2,759	2,773	4,000	3,200	3,200	3,200
01-5-07-746	EQUIPMENT	2,346	1,324	8,881	2,000	750	750	750
01-5-07-755	GAS & OIL	-	-	63	-	-	-	-
01-5-07-757	PLANNING COMMISSION	771	1,719	1,202	1,500	1,500	1,500	1,500
01-5-07-777	LEGAL FEES	7,207	17,055	9,469	12,000	10,000	10,000	10,000

01 - GENERAL FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-07-780	CREDIT CARD FEE	-	-	-	300	300	300	300
01-5-07-783	PUBLIC OUTREACH	-	-	2,838	10,000	3,500	3,500	3,500
01-5-07-789	MILEAGE/TRAVEL REIMBURSEMENT	632	1,228	1,599	1,000	1,000	1,000	1,000
01-5-07-793	MEETINGS/WORKSHOPS	-	201	232	200	200	1,500	1,500
MATERIALS & SERVICES TOTAL		88,347	104,292	92,285	51,100	50,510	53,810	53,810
PLANNING TOTAL		405,350	454,358	472,672	449,771	342,667	345,967	345,967
08-000 SUPPORT								
GRANTS & PASS THROUGHGS								
01-5-08-309	CITY MANAGED ACCOUNTS	-	-	-	-	500	500	500
01-5-08-311	COMMUNITY SERVICES GRANT	10,648	14,764	12,978	18,000	18,000	18,000	18,000
01-5-08-312	CHAMBER OF COMMERCE	50,742	111,216	92,492	66,000	90,750	90,750	90,750
01-5-08-315	URBAN FUEL TRTMT NFP	19,405	18,472	4,200	37,400	17,400	17,400	17,400
01-5-08-316	URBAN RENEWAL AGENCY LOAN	10,296	-	-	100,000	-	-	-
01-5-08-317	NAT'L FIRE PLN GR MATCH	1,860	14,391	-	-	-	-	-
01-5-08-320	INTERFUND LOAN	-	-	-	60,000	-	-	-
GRANTS & PASS THROUGHGS TOTAL		92,951	158,843	109,670	281,400	126,650	126,650	126,650
OPERATING CONTINGENCIES								
01-5-08-400	OPERATING CONTINGENCY	-	-	-	529,481	405,186	350,186	350,186
OPERATING CONTINGENCIES TOTAL		-	-	-	529,481	405,186	350,186	350,186
TRANSFERS								
01-5-08-600	TRANSFER TO RESERVE FUND	32,000	32,000	232,000	865,150	-	-	-
01-5-08-602	TRANSFER TO CITY HALL FUND	-	71,000	71,000	71,000	71,000	71,000	71,000
01-5-08-603	TRANSFER TO STREET FUND	-	-	100,000	200,012	70,000	70,000	70,000
TRANSFERS TOTAL		32,000	103,000	403,000	1,136,162	141,000	141,000	141,000
SUPPORT TOTAL		124,951	261,843	512,670	1,947,043	672,836	617,836	617,836

01 - GENERAL FUND	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
	ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-GENERAL FUND EXPENDITURES TOTAL	1,290,906	1,635,742	1,926,754	3,469,617	2,116,053	2,116,053	2,116,053
01-GENERAL FUND NET TOTAL	\$ 1,246,147	\$ 1,906,025	\$ 1,575,528	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUNDS

Street Fund



Description

The Street Fund supports the City's street and drainage utilities. The fund provides for the design, construction, maintenance, and repair of the 42 lane miles of roads within the city, street cleaning, snow removal, street lighting, and stormwater drainage operations and maintenance. The Street Fund receives revenue from state and local motor vehicle fuel taxes, franchise fees, inspection fees and intergovernmental revenues.

Accomplishments – FY 2009/10

- Completed custom fabrication of service truck headache racks and new articulating snow plow blades
- Applied for a DEQ Water Pollution Control Facility (WPCF) stormwater permit
- Obtained DEQ review comments and started process to revise the Central Oregon Stormwater Manual
- Dedicated and signed school crossings throughout the city
- Completed drainage improvements along McKinney Butte, Locust, Pine, Washington, Creekside and Ash streets
- Acquired equipment and striped roads for travel lanes, bike and crossings with in-house staff
- Obtained Small City Allotment (SCA), American Recovery and Reinvestment Act (ARRA), Oregon Bike and Pedestrian program grants to complete various capital projects including -- Hwy 242 pedestrian path and Larch Street improvements
- Procured seed funding and coordinated scoping efforts with ODOT for Cascade Avenue improvement project

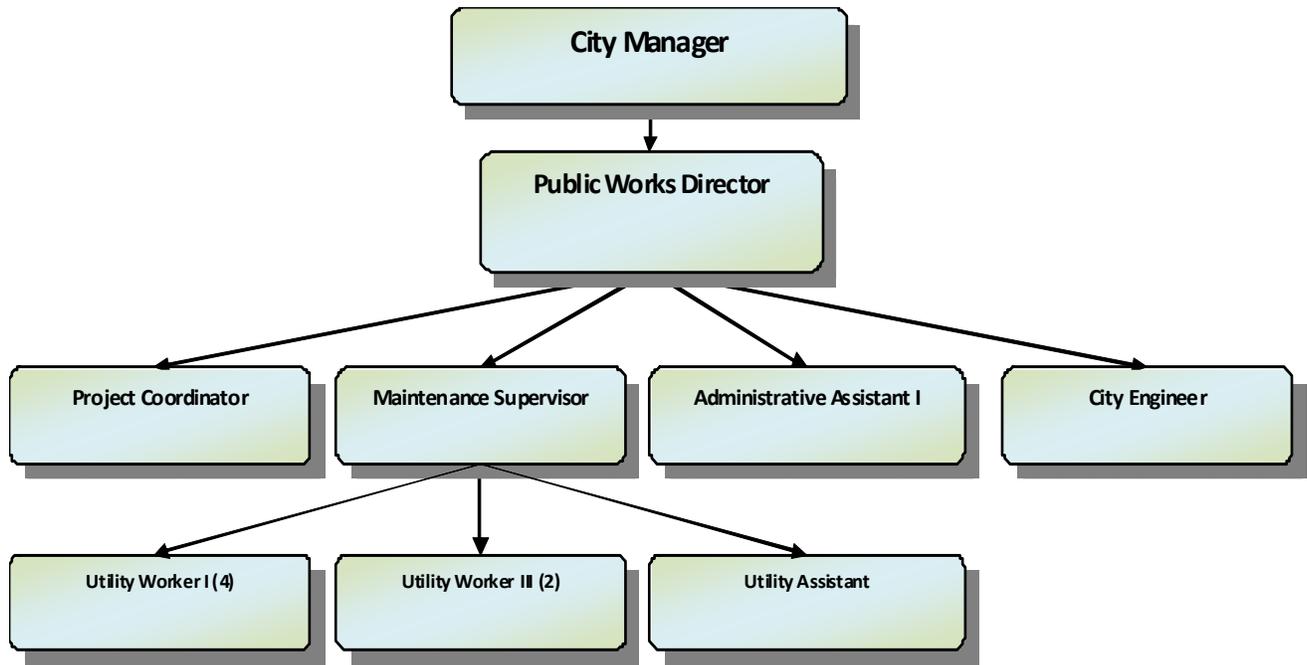
Goals and Objectives – FY 2010/11

- Upgrade faded and worn out stop signs and maintain signed school crossings throughout the city. *(Council goal 5)*
- Scope/design infrastructure upgrades to facilitate future development. *(Council goal 3)*
- Develop Cascade Avenue downtown project improvements and seek additional funding.
- Construct "Safe Routes to School" sidewalk & crossing improvements. *(Council goal 1-3)*
- Complete stormwater GIS mapping and database. *(Council goal 1 & 5)*
- Develop drainage maintenance plan. *(Council goal 2,3 & 5)*
- Create ADA compliance plan. *(Council goal 3 & 5)*
- Improve construction inspection and equipment operation through training.
- Seek additional opportunities for street, bike, and pedestrian improvement grants.
- ESA risk assessment compliance. *(Council goal 2)*

Budget Highlights – FY 2010/11

- Implementing a street maintenance and improvement plan which includes a budget of \$152,000: \$119,240 road maintenance and \$32,760 street infrastructure.

STATE STREET ORGANIZATIONAL CHART:
(ALLOCATED AND FUNDED THRU INDIVIDUAL FUNDS)



STREET FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Other taxes	\$ -	\$ -	\$ -	\$ -	\$ 126,000
Franchise fees	49,050	55,139	56,242	58,750	57,950
Licenses and fees	44,671	40,690	40,199	40,000	46,000
Intergovernmental	180,168	120,729	71,318	293,700	390,600
Interest	7,554	5,402	1,564	1,000	-
Miscellaneous	2,625	100	5,829	-	-
Loan proceeds	-	-	-	60,000	-
Transfers	-	-	100,000	200,012	70,000
Total Resources	284,068	222,060	275,152	653,462	690,550
Beginning Fund Balance	197,765	139,704	41,244	5,475	37,908
Total Resources	481,833	361,764	316,396	658,937	728,458
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Personal services	86,650	126,284	147,460	162,117	180,684
Materials & services	93,452	71,635	162,578	192,820	200,850
Capital improvements	147,151	115,601	17,386	285,000	322,760
Debt Service	-	-	-	6,000	-
Operating contingencies	-	-	-	-	11,164
Transfers	7,000	7,000	-	13,000	13,000
Total Expenditures	334,253	320,520	327,424	658,937	728,458
Net Total	\$ 139,704	\$ 41,244	\$ (11,028)	\$ -	\$ -

03 - STATE STREET FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
03-4-00-301	INTEREST EARNED	\$ 7,554	\$ 5,402	\$ 1,564	\$ 1,000	-	-	-
03-4-00-306	STATE HIGHWAY TAX	78,854	76,897	70,605	68,000	75,000	75,000	75,000
03-4-00-307	BIKE/FOOTPATH TAX	797	777	713	700	600	600	600
03-4-00-314	PUBLIC WORKS FEES	-	3,661	3,584	4,000	4,000	4,000	4,000
03-4-00-328	WATER LINES FRANCHISE	18,550	19,876	18,962	24,750	23,250	23,250	23,250
03-4-00-340	CELL TOWERS	34,301	36,129	35,655	34,000	42,000	42,000	42,000
03-4-00-347	LOAN PROCEEDS	-	-	-	60,000	-	-	-
03-4-00-351	SEWER LINES FRANCHISE	30,500	35,263	37,280	34,000	34,700	34,700	34,700
03-4-00-360	MISCELLANEOUS	2,625	100	1,040	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	4,789	-	25,000	25,000	25,000
03-4-00-369	LOCAL GAS TAX	-	-	-	-	126,000	126,000	126,000
03-4-00-378	MAPLE LANE IMP REIMBURSEMENT	10,418	-	-	-	-	-	-
03-4-00-380	STREET IMPROVEMENT REIMBURSEMEN	-	-	-	-	-	-	-
03-4-00-390	STREET PERMITS	10,370	900	960	2,000	-	-	-
REVENUE TOTAL		244,425	179,005	175,152	228,450	330,550	330,550	330,550
GRANTS & PASS THROUGHGS								
03-4-00-620	SMALL CITY ALLOTMENT GRANT	25,000	-	-	25,000	-	-	-
03-4-00-627	MCKINNEY B. SIGNAL	10,552	-	-	-	-	-	-
03-4-00-628	BROOKS CP.REALIGNMENT	4,092	-	-	-	-	-	-
03-4-00-629	ODOT SIDEWALK GRANT	-	43,055	-	-	-	-	-
03-4-00-631	HWY 242 BIKEPATH GRANT	-	-	-	100,000	-	-	-
03-4-00-660	FEDERAL GRANTS	-	-	-	100,000	290,000	290,000	290,000
GRANTS & PASS THROUGHGS TOTAL		39,644	43,055	-	225,000	290,000	290,000	290,000
BEGINNING FUND BALANCE								
03-4-00-400	BEGINNING FUND BALANCE	197,765	139,704	41,244	5,475	37,908	37,908	37,908
BEGINNING FUND BALANCE TOTAL		197,765	139,704	41,244	5,475	37,908	37,908	37,908
TRANSFERS IN								

03 - STATE STREET FUND		FY 2009/10						FY 2010/11	
		FY 2006/07	FY 2007/08	FY 2008/09	REVISIED	MANAGER	FY 2010/11	FY 2010/11	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	COMMITTEE	COUNCIL	
							APPROVED	ADOPTED	
03-4-00-510	TRANSFER FROM GENERAL FUND	-	-	100,000	200,012	70,000	70,000	70,000	
TRANSFERS IN TOTAL		-	-	100,000	200,012	70,000	70,000	70,000	

03-STATE STREET FUND REVENUES TOTAL		481,833	361,764	316,396	658,937	728,458	728,458	728,458
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EXPENDITURES

OPERATING CONTINGENCIES								
03-5-00-400	OPERATING CONTINGENCY	-	-	-	-	11,164	11,164	11,164
OPERATING CONTINGENCIES TOTAL		-	-	-	-	11,164	11,164	11,164

PERSONAL SERVICES								
03-5-00-500	CITY MANAGER	3,454	5,492	8,692	9,710	9,710	9,710	9,710
03-5-00-501	FINANCE ACCOUNTING ANALYST	1,584	1,280	3,037	4,148	4,264	4,264	4,264
03-5-00-502	ADMIN ASST	3,316	3,987	-	-	3,044	3,044	3,044
03-5-00-503	PUBLIC WORKS DIRECTOR	6,504	10,454	14,572	14,817	15,188	15,188	15,188
03-5-00-504	UTILITY TECHNICIAN II	-	6,606	-	-	-	-	-
03-5-00-505	UTILITY TECHNICIAN I	17,053	13,859	18,360	19,713	20,300	20,300	20,300
03-5-00-509	PLANNING DIRECTOR	5,320	6,668	6,894	7,192	7,336	7,336	7,336
03-5-00-510	UTILITY TECHNICIAN III	6,706	7,408	4,724	4,336	4,378	4,378	4,378
03-5-00-511	UTILITY ASST	295	1,425	2,561	2,650	2,729	2,729	2,729
03-5-00-513	OVERTIME	2,704	3,183	1,757	2,000	2,000	2,000	2,000
03-5-00-515	PLANNING TECHICIAN	-	-	4,263	4,360	4,519	4,519	4,519
03-5-00-516	ASSOCIATE PLANNER	-	-	4,536	4,709	4,786	4,786	4,786
03-5-00-524	PUBLIC WORKS COORDINATOR	8,219	9,283	7,204	7,256	7,528	7,528	7,528
03-5-00-526	SENIOR PLANNER	-	2,698	5,697	5,930	18,051	18,051	18,051
03-5-00-527	CITY RECORDER	1,421	2,441	3,989	4,279	4,531	4,531	4,531
03-5-00-529	FINANCE & ADMIN DIRECTOR	-	3,037	3,512	3,609	3,709	3,709	3,709
03-5-00-533	MAINTENANCE SUPERVISOR	-	2,086	10,202	10,292	5,197	5,197	5,197
03-5-00-560	CONTINGENCY	-	-	-	3,237	3,237	3,237	3,237
03-5-00-573	ON CALL COMPENSATION	-	-	-	706	739	739	739
03-5-00-581	SOCIAL SECURITY	3,615	5,336	6,054	6,754	7,517	7,517	7,517

03 - STATE STREET FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
03-5-00-582	WORKER'S COMP	2,157	2,800	3,175	3,382	3,449	3,449	3,449
03-5-00-583	PERS/OSPRS	6,258	8,596	11,235	10,511	11,613	11,613	11,613
03-5-00-584	MED/DENT/VISION INSURANCE	14,064	21,150	25,129	30,468	34,584	34,584	34,584
03-5-00-586	LTD	166	248	296	308	330	330	330
03-5-00-587	LIFE INSURANCE	45	49	57	61	64	64	64
03-5-00-588	UNEMPLOYMENT INS.	60	87	100	109	123	123	123
03-5-00-589	MEDICARE	846	1,248	1,416	1,580	1,758	1,758	1,758
PERSONAL SERVICES TOTAL		86,650	126,284	147,462	162,117	180,684	180,684	180,684
TRANSFERS								
03-5-00-600	TRANSFER TO RESERVE FUND	7,000	7,000	-	-	-	-	-
03-5-00-602	TRANSFER TO CITY HALL FUND	-	-	-	13,000	13,000	13,000	13,000
TRANSFERS TOTAL		7,000	7,000	-	13,000	13,000	13,000	13,000
MATERIALS & SERVICES								
03-5-00-705	ADVERTISING	-	-	-	300	1,000	1,000	1,000
03-5-00-706	AUDIT FEES	601	959	3,524	4,000	4,100	4,100	4,100
03-5-00-710	COMPUTER SOFTWARE MAINT.	24	72	359	1,800	950	950	950
03-5-00-713	DEVELOPMENT REVIEW	-	-	-	4,000	4,000	4,000	4,000
03-5-00-714	OFFICE SUPPLIES	520	547	750	500	500	500	500
03-5-00-717	OFFICE EQUIPMENT	-	-	1,561	420	150	150	150
03-5-00-718	LEASES	-	-	-	600	200	200	200
03-5-00-719	PLANNING CONSULTANT	2,185	4,597	-	-	-	-	-
03-5-00-721	COPIER/PRINTER	-	-	-	-	360	360	360
03-5-00-726	CONTRACTED SERVICES	3,583	3,817	6,738	7,000	4,000	4,000	4,000
03-5-00-727	PERMITS & FEES	-	-	350	12,500	-	-	-
03-5-00-733	DUES & SUBSCRIPTIONS	-	-	195	500	500	500	500
03-5-00-735	TELEPHONE	1,303	1,247	2,224	1,500	2,500	2,500	2,500
03-5-00-736	CELLULAR PHONES	-	-	-	-	1,700	1,700	1,700
03-5-00-740	EDUCATION	296	737	1,243	1,500	1,500	1,500	1,500
03-5-00-746	EQUIPMENT	1,775	4,856	8,523	7,000	7,000	7,000	7,000

03 - STATE STREET FUND				FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11	
		FY 2006/07	FY 2007/08	FY 2008/09	REVISIED	MANAGER	COMMITTEE	COUNCIL
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
03-5-00-749	ROAD MAINTENANCE	-	9,066	81,105	90,000	152,000	119,240	119,240
03-5-00-755	GAS/OIL	5,029	2,284	4,971	5,000	3,000	3,000	3,000
03-5-00-765	IMPROVEMENTS & REPAIRS	39,675	11,807	17,465	15,000	15,000	15,000	15,000
03-5-00-766	INS: COMP/LIA/UMB	2,978	2,991	3,114	3,500	1,950	1,950	1,950
03-5-00-771	MEDICAL TESTING & SERVICES	-	-	410	500	500	500	500
03-5-00-773	SNOW REMOVAL/STREET CLEANING	3,642	8,773	3,057	6,000	6,000	6,000	6,000
03-5-00-777	LEGAL FEES	596	-	290	1,000	1,000	1,000	1,000
03-5-00-778	STREET LIGHTS	10,194	4,713	6,015	8,000	8,000	8,000	8,000
03-5-00-782	UNIFORMS	222	405	611	1,000	1,000	1,000	1,000
03-5-00-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	249	100	500	500	500
03-5-00-793	MEETINGS/WORKSHOPS	-	-	225	100	200	200	200
03-5-00-795	SUPPLIES	4,759	3,939	6,325	6,000	6,000	6,000	6,000
03-5-00-796	VEHICLE MAINTENANCE	15,677	10,825	13,275	15,000	10,000	10,000	10,000
MATERIALS & SERVICES TOTAL		93,452	71,635	162,579	192,820	233,610	200,850	200,850
DEBT SERVICE								
03-5-00-820	LOAN PRINCIPAL	-	-	-	6,000	-	-	-
DEBT SERVICE TOTAL		-	-	-	6,000	-	-	-
CAPITAL OUTLAY								
03-5-00-902	BIKE/FOOTPATH	9,460	-	-	-	-	-	-
03-5-00-906	CAPITAL OUTLAY	137,691	72,546	5,463	185,000	290,000	290,000	290,000
03-5-00-916	INFRASTRUCTURE	-	-	-	-	-	32,760	32,760
03-5-00-962	ODOT SIDEWALK GRANT	-	43,055	-	-	-	-	-
03-5-00-964	HWY 242 BIKEPATH GRANT	-	-	11,923	100,000	-	-	-
CAPITAL OUTLAY TOTAL		147,151	115,601	17,386	285,000	290,000	322,760	322,760
EXPENDITURES TOTAL		334,253	320,520	327,424	658,937	728,458	728,458	728,458
03-STATE STREET FUND NET TOTAL		\$ 139,704	\$ 41,244	\$ (11,028)	\$ -	\$ -	\$ -	\$ -

Reserve Fund



Description

The Reserve Fund was created for the accumulation of resources for future expenditures for operations and replacement of capital assets; vehicle, equipment and building. The Reserve Fund receives transfers from other funds throughout the City and earnings on investments.

Budget Highlights

- Equipment purchases included in the budget are; sweeper, surveillance cameras and Public Works office equipment- \$71,000.
- Complete the construction of the Public Works maintenance building- \$238,000.

RESERVE FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Interest	\$ 59,518	\$ 36,231	\$ 19,137	\$ 20,000	\$ 12,000
Transfers	120,000	98,000	501,610	865,150	-
Total Resources	179,518	134,231	520,747	885,150	12,000
Beginning Fund Balance	1,149,933	911,777	915,240	1,345,850	1,631,606
Total Resources	1,329,451	1,046,008	1,435,987	2,231,000	1,643,606
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Capital improvements	117,674	30,768	54,734	707,250	317,000
Operating contingencies	-	-	-	1,523,750	1,326,606
Transfers	300,000	100,000	-	-	-
Total Expenditures	417,674	130,768	54,734	2,231,000	1,643,606
Net Total	\$ 911,777	\$ 915,240	\$ 1,381,253	\$ -	\$ -

06 - RESERVE FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED	MANAGER	COMMITTEE	COUNCIL
					BUDGET	PROPOSED	APPROVED	ADOPTED
REVENUE								
06-4-00-301	INTEREST EARNED	\$ 59,518	\$ 36,231	\$ 19,137	\$ 20,000	\$ 12,000	\$ 12,000	\$ 12,000
06-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-	-
REVENUE TOTAL		59,518	36,231	19,137	20,000	12,000	12,000	12,000
BEGINNING FUND BALANCE								
06-4-00-400	BEGINNING FUND BALANCE	1,149,933	911,777	915,240	1,345,850	1,631,606	1,631,606	1,631,606
BEGINNING FUND BALANCE TOTAL		1,149,933	911,777	915,240	1,345,850	1,631,606	1,631,606	1,631,606
TRANSFERS IN								
06-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	501,610	865,150	-	-	-
06-4-00-516	P.D. REINSTATE	25,000	25,000	-	-	-	-	-
06-4-00-517	EQUIPMENT	10,000	8,000	-	-	-	-	-
06-4-00-518	BUILDING	60,000	45,000	-	-	-	-	-
06-4-00-519	VEHICLES	25,000	20,000	-	-	-	-	-
TRANSFERS IN TOTAL		120,000	98,000	501,610	865,150	-	-	-
06-RESERVE FUND REVENUES TOTAL		1,329,451	1,046,008	1,435,987	2,231,000	1,643,606	1,643,606	1,643,606
EXPENDITURES								
OPERATING CONTINGENCIES								
06-5-00-400	OPERATING CONTINGENCY	-	-	-	500,000	500,000	500,000	500,000
06-5-00-401	PD REINSTATE CONTINGENCY	-	-	-	500,000	500,000	500,000	500,000
06-5-00-402	VEHICLES CONTINGENCY	-	-	-	193,750	50,000	50,000	50,000
06-5-00-403	EQUIPMENT CONTINGENCY	-	-	-	30,000	30,000	22,000	22,000
06-5-00-404	BUILDING CONTINGENCY	-	-	-	300,000	254,606	254,606	254,606
OPERATING CONTINGENCIES TOTAL		-	-	-	1,523,750	1,334,606	1,326,606	1,326,606
TRANSFERS								
06-5-00-650	TRANSFERS TO OTHER FUNDS	300,000	100,000	-	-	-	-	-
TRANSFERS TOTAL		300,000	100,000	-	-	-	-	-

06 - RESERVE FUND	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 MANAGER PROPOSED	FY 2010/11 COMMITTEE APPROVED	FY 2010/11 COUNCIL ADOPTED
CAPITAL OUTLAY							
06-5-00-924 VEHICLES	35,674	30,768	-	46,250	50,000	50,000	50,000
06-5-00-925 EQUIPMENT	82,000	-	21,540	80,000	21,000	29,000	29,000
06-5-00-926 BUILDING	-	-	33,194	581,000	238,000	238,000	238,000
CAPITAL OUTLAY TOTAL	117,674	30,768	54,734	707,250	309,000	317,000	317,000
EXPENDITURES TOTAL	417,674	130,768	54,734	2,231,000	1,643,606	1,643,606	1,643,606
06-RESERVE FUND NET TOTAL	\$ 911,777	\$ 915,240	\$ 1,381,253	\$ -	\$ -	\$ -	\$ -

Transportation SDC Fund



Description

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

Accomplishments – FY 2009/10

- Completed and adopted the 2009 Transportation System Plan
- Secure design exception approval for Cascade Avenue improvement project

Goals and Objectives – FY 2010/11

- Implement the 2009 Transportation System Plan where possible and as SDC, state and other funds become available. *(Council goal 1,3 &4)*
- Update transportation SDC project list. *(Council goal 1 & 3)*
- Advance design for Jefferson Avenue shoulder and multi-use path improvements.
- Locust and Barclay roundabout study. *(Council goal 1,2 & 3)*
- Seek additional grant opportunities.

Budget Highlights

- Revenue is projected conservatively due to the continued economic slowdown.

TRANSPORTATION SDC FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Interest	\$ 5,800	\$ 7,611	\$ 8,929	\$ 5,500	\$ 4,000
System development charges	17,437	429,386	111,780	50,000	59,500
Contributed capital	-	47,300	-	-	-
Total Resources	23,237	484,297	120,709	55,500	63,500
Beginning Fund Balance	106,840	122,204	481,236	565,336	476,106
Total Resources	130,077	606,501	601,945	620,836	539,606
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Materials & services	6,922	125,265	48,449	10,750	8,000
Capital improvements	951	-	-	95,967	40,000
Operating contingencies	-	-	-	514,119	491,606
Total Expenditures	7,873	125,265	48,449	620,836	539,606
Net Total	\$ 122,204	\$ 481,236	\$ 553,496	\$ -	\$ -

07 - TRANSPORTATION SDC FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
07-4-00-301	INTEREST EARNED	5,800	7,611	8,929	5,500	4,000	4,000	4,000
07-4-00-394	TRANSPORTATION SDC	17,437	429,386	111,780	50,000	59,500	59,500	59,500
07-4-00-399	CONTRIBUTED CAP REVENUE	-	47,300	-	-	-	-	-
REVENUE TOTAL		23,237	484,297	120,709	55,500	63,500	63,500	63,500
BEGINNING FUND BALANCE								
07-4-00-400	BEGINNING FUND BALANCE	106,840	122,204	481,236	565,336	476,106	476,106	476,106
BEGINNING FUND BALANCE TOTAL		106,840	122,204	481,236	565,336	476,106	476,106	476,106
07-TRANSPORTION SDC FUND REVENUES TOTAL		130,077	606,501	601,945	620,836	539,606	539,606	539,606
EXPENDITURES								
OPERATING CONTINGENCIES								
07-5-00-400	OPERATING CONTINGENCY	-	-	-	514,119	491,606	491,606	491,606
OPERATING CONTINGENCIES TOTAL		-	-	-	514,119	491,606	491,606	491,606
MATERIALS & SERVICES								
07-5-00-726	CONTRACTED SERVICE	6,922	125,265	48,449	10,750	8,000	8,000	8,000
MATERIALS & SERVICES TOTAL		6,922	125,265	48,449	10,750	8,000	8,000	8,000
CAPITAL OUTLAY								
07-5-00-906	CAPITAL OUTLAY	951	-	-	95,967	40,000	40,000	40,000
CAPITAL OUTLAY TOTAL		951	-	-	95,967	40,000	40,000	40,000
EXPENDITURES TOTAL		7,873	125,265	48,449	620,836	539,606	539,606	539,606
07-TRANSPORTATION SDC FUND NET TOTAL		\$ 122,204	\$ 481,236	\$ 553,496	\$ -	\$ -	\$ -	\$ -

Park Development Fund



Description

The Park Development Fund provides for planning, design and construction of park improvements that are paid by the collection of system development charges, grants and interest income.

Accomplishments – FY 2009/10

- Secured grant to update the City’s Park System Master Plan
- Assist with the installation of perimeter fencing and entry monument at Cliff Clemens Park
- Completion of Whychus Creek Trail thru Overnight Park

Goals and Objectives – FY 2010/11

- Complete park master plan update. (*Council goal 2 &3*)
- Obtain funding to install restroom and playground at Cliff Clemens Park
- Update park system development charges and project list (*Council goal 1 & 3*)

Budget Highlights

- Continue to project conservative revenues.
- No capital projects included in budget.

PARK DEVELOPMENT FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Interest	\$ 2,061	\$ 3,716	\$ 2,281	\$ 1,000	\$ 800
System development charges	62,515	15,938	11,647	10,000	18,000
Intergovernmental	-	-	-	180,840	25,000
Total Resources	64,576	19,654	13,928	191,840	43,800
Beginning Fund Balance	23,143	87,719	107,373	121,873	121,411
Total Resources	87,719	107,373	121,301	313,713	165,211
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Materials & services	-	-	-	25,000	51,250
Capital improvements	-	-	-	179,000	-
Operating contingencies	-	-	-	109,713	113,961
Transfers	-	-	-	-	-
Total Expenditures	-	-	-	313,713	165,211
Net Total	\$ 87,719	\$ 107,373	\$ 121,301	\$ -	\$ -

12 - PARK DEVELOPMENT FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
12-4-00-301	INTEREST EARNED	\$ 2,061	\$ 3,716	\$ 2,281	\$ 1,000	\$ 800	\$ 800	\$ 800
12-4-00-321	PARK SDC	62,515	15,938	11,647	10,000	18,000	18,000	18,000
12-4-00-365	OR PK & REC GRANT CLEMENS PK	-	-	-	155,840	-	-	-
12-4-00-366	OR PK & REC GRANT MASTER PLAN	-	-	-	25,000	25,000	25,000	25,000
REVENUE TOTAL		64,576	19,654	13,928	191,840	43,800	43,800	43,800
BEGINNING FUND BALANCE								
12-4-00-400	BEGINNING FUND BALANCE	23,143	87,719	107,373	121,873	121,411	121,411	121,411
BEGINNING FUND BALANCE TOTAL		23,143	87,719	107,373	121,873	121,411	121,411	121,411
12-PARK DEVELOPMENT FUND REVENUES TOTAL		87,719	107,373	121,301	313,713	165,211	165,211	165,211
EXPENDITURES								
OPERATING CONTINGENCIES								
12-5-00-400	OPERATING CONTINGENCY	-	-	-	109,713	120,211	120,211	113,961
OPERATING CONTINGENCIES TOTAL		-	-	-	109,713	120,211	120,211	113,961
MATERIALS & SERVICES								
12-5-00-726	CONTRACTED SERVICE	-	-	-	25,000	45,000	45,000	51,250
MATERIALS & SERVICES TOTAL		-	-	-	25,000	45,000	45,000	51,250
CAPITAL OUTLAY								
12-5-00-952	CLEMENS PARK	-	-	-	179,000	-	-	-
CAPITAL OUTLAY TOTAL		-	-	-	179,000	-	-	-
EXPENDITURES TOTAL		-	-	-	313,713	165,211	165,211	165,211
12- PARK DEVELOPMENT FUND NET TOTAL		\$ 87,719	\$ 107,373	\$ 121,301	\$ -	\$ -	\$ -	\$ -

Parking District Fund



Description

The Parking District Fund provides the accounting for development fees collected from developers or businesses located in Commercial Parking District for parking improvements per the City's Parking Master Plan.

Accomplishments – FY 2009/010

- Planned, engineered and constructed improvements in conjunction with the Transportation System Plan (TSP) recommendations for the downtown core on Main and Hood avenues.

Goals and Objectives – FY 2010/11

- Scope improvements in conjunction with the Transportation System Plan (TSP).
(Council goal 1 & 3)

PARKING DISTRICT FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
License and fees	\$ 15,016	\$ 21,739	\$ 14,999	\$ 18,000	\$ 15,000
Interest	10,324	9,295	4,894	4,000	2,000
Total Resources	25,340	31,034	19,893	22,000	17,000
Beginning Fund Balance	186,182	210,642	235,858	242,158	12,373
Total Resources	211,522	241,676	255,751	264,158	29,373
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Materials & services	-	5,818	-	-	-
Capital improvements	880	-	9,029	264,158	-
Operating contingencies	-	-	-	-	29,373
Total Expenditures	880	5,818	9,029	264,158	29,373
Net Total	\$ 210,642	\$ 235,858	\$ 246,722	\$ -	\$ -

13 - PARKING DISTRICT FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
13-4-00-301	INTEREST EARNED	\$ 10,324	\$ 9,295	\$ 4,894	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000
13-4-00-375	PARKING DISTRICT	15,016	14,666	14,999	18,000	15,000	15,000	15,000
13-4-00-376	REIMBURSEMENT FEE	-	7,073	-	-	-	-	-
REVENUE TOTAL		25,340	31,034	19,893	22,000	17,000	17,000	17,000
BEGINNING FUND BALANCE								
13-4-00-400	BEGINNING FUND BALANCE	186,182	210,642	235,858	242,158	12,373	12,373	12,373
BEGINNING FUND BALANCE TOTAL		186,182	210,642	235,858	242,158	12,373	12,373	12,373
13-PARKING DISTRICT FUND REVENUES TOTAL		211,522	241,676	255,751	264,158	29,373	29,373	29,373
EXPENDITURES								
OPERATING CONTINGENCIES								
13-5-00-400	OPERATING CONTINGENCY	-	-	-	-	-	29,373	29,373
OPERATING CONTINGENCIES TOTAL		-	-	-	-	-	29,373	29,373
MATERIALS & SERVICES								
11-5-00-726	CONTRACTED SERVICES	-	5,818	-	-	-	-	-
MATERIALS & SERVICES TOTAL		-	5,818	-	-	-	-	-
CAPITAL OUTLAY								
13-5-00-906	CAPITAL OUTLAY	880	-	9,029	264,158	29,373	-	-
CAPITAL OUTLAY TOTAL		880	-	9,029	264,158	29,373	-	-
EXPENDITURES TOTAL		880	5,818	9,029	264,158	29,373	29,373	29,373
13- PARKING DISTRICT FUND NET TOTAL		\$ 210,642	\$ 235,858	\$ 246,722	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUNDS

City Hall Debt Service Fund



Description

This fund was original set aside 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. This fund only accounts for funds set aside for the 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 \$139,000.

CITY HALL REMODEL FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Interest	\$ 33,457	\$ 10,011	\$ 5,196	\$ 2,000	\$ 200
Transfers	168,000	139,000	139,000	139,000	139,000
Total Resources	201,457	149,011	144,196	141,000	139,200
Beginning Fund Balance	1,406,126	267,460	255,390	-	13,741
Total Resources	1,607,583	416,471	399,586	141,000	152,941
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Materials & services	84	-	-	-	-
Capital improvements	1,201,514	22,381	-	-	-
Debts service	138,524	138,700	138,349	139,000	139,000
Operating contingencies	-	-	-	2,000	13,941
Transfers	-	-	247,610	-	-
Total Expenditures	1,340,123	161,081	385,959	141,000	152,941
Net Total	\$ 267,460	\$ 255,390	\$ 13,627	\$ -	\$ -

18 - CITY HALL DEBT SERVICE FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
18-4-00-301	INTEREST EARNED	\$ 33,457	\$ 10,011	\$ 5,196	\$ 2,000	\$ 200	\$ 200	\$ 200
REVENUE TOTAL		33,457	10,011	5,196	2,000	200	200	200
BEGINNING FUND BALANCE								
18-4-00-400	BEGINNING FUND BALANCE	1,406,126	267,460	255,390	-	13,741	13,741	13,741
BEGINNING FUND BALANCE TOTAL		1,406,126	267,460	255,390	-	13,741	13,741	13,741
TRANSFERS IN								
18-4-00-509	TRANSFERS FROM OTHER FUNDS	168,000	68,000	68,000	68,000	68,000	68,000	68,000
18-4-00-510	TRANSFER FROM GENERAL FUND	-	71,000	71,000	71,000	71,000	71,000	71,000
TRANSFERS IN TOTAL		168,000	139,000	139,000	139,000	139,000	139,000	139,000
18-CITY HALL DEBT SERVICE FUND REVENUES TOTAL		1,607,583	416,471	399,586	141,000	152,941	152,941	152,941
EXPENDITURES								
OPERATING CONTINGENCIES								
18-5-00-400	OPERATING CONTINGENCY	-	-	-	2,000	13,941	13,941	13,941
OPERATING CONTINGENCIES TOTAL		-	-	-	2,000	13,941	13,941	13,941
TRANSFERS								
18-5-00-650	TRANSFER TO OTHER FUNDS	-	-	247,610	-	-	-	-
TRANSFERS TOTAL		-	-	247,610	-	-	-	-
MATERIALS & SERVICES								
18-5-00-726	CONTRACTED SERVICES	84	-	-	-	-	-	-
MATERIALS & SERVICES TOTAL		84	-	-	-	-	-	-
DEBT SERVICE								
18-5-00-800	BANK LOAN INTEREST	66,667	63,394	59,428	56,000	52,000	52,000	52,000
18-5-00-820	BANK LOAN PRINCIPAL	71,857	75,306	78,921	83,000	87,000	87,000	87,000

18 - CITY HALL DEBT SERVICE FUND	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
	ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
DEBT SERVICE TOTAL	138,524	138,700	138,349	139,000	139,000	139,000	139,000
CAPITAL OUTLAY							
18-5-00-906 CAPITAL OUTLAY	1,201,514	22,381	-	-	-	-	-
CAPITAL OUTLAY TOTAL	1,201,514	22,381	-	-	-	-	-
EXPENDITURES TOTAL	1,340,122	161,081	385,959	141,000	152,941	152,941	152,941
18- CITY HALL DEBT SERVICE FUND NET TOTAL	\$ 267,460	\$ 255,390	\$ 13,627	\$ -	\$ -	\$ -	\$ -

PROPRIETARY FUNDS

Water Fund



Description

The Water Fund supports the City's water utility which provides for the delivery of adequate quantities of safe, high quality of 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. This fund is an enterprise fund. It is self-supporting with expenses paid for from its own revenue sources. Other water revenue is provided through service fees and meter installations.

Accomplishments – FY 2009/10

- Certified Public Works staff in water system operations
- Established remote access to water system with information technology staff
- Procured and installed new efficient meter reading system
- Designed and completed Well # 2 chlorine system improvements
- Installed new on-site chlorine generator at Well #2
- Completed water valve exercising
- Changed over service lines along Elm Street to abandon old 10 inch steel line
- Received no water quality complaints this year and allowed by EPA to reduce water quality testing requirements
- Researched water consumption data for Water Conservation and Management Plan technical memorandum
- Partially perfected water right for Well #2 and completed transfer to Well #3
- Completed Water Rights Management Plan
- Installed new mainlines and laterals in the SW section of the city
- Completed locating on all water meters with a global positioning system (GPS)
- Secured Forest Service site for future reservoir
- Repainted all fire hydrants
- Secured water right permit for Well #3

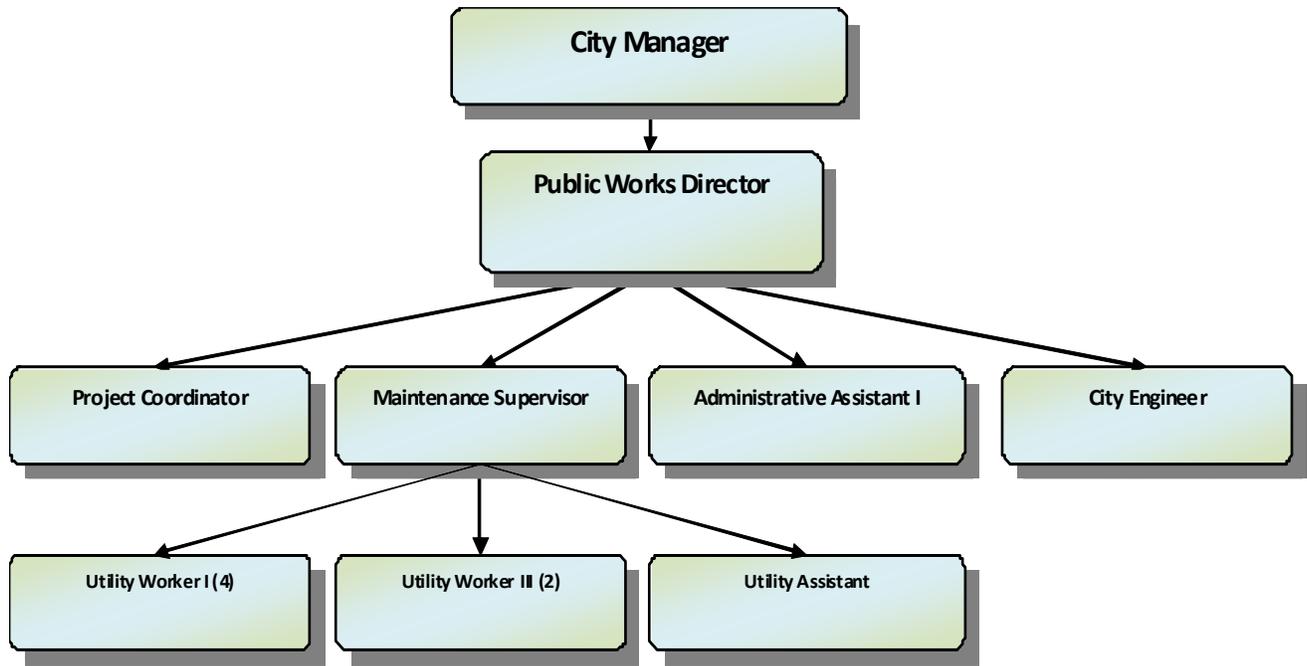
Goals and Objectives – FY 2010/11

- Scope/design infrastructure upgrades to facilitate future development. *(Council goal 1,3 &5)*
- Construct SW waterline improvements schedule B which is funded by 17% Water Fund & 83% Water SDC Fund.*(Council goal 1 &3)*
- Create hydrant testing procedure with testing schedule. *(Council goal 3 &5)*

Budget Highlights

- Water receipt revenue includes a 13.5% rate increase in order to continue to build up reserves for future water improvements.

WATER ORGANIZATIONAL CHART
 (ALLOCATED AND FUNDED THRU INDIVIDUAL FUNDS)



WATER BUDGET SUMMARY

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Charges for services	\$ 487,637	\$ 429,319	\$ 417,135	\$ 536,000	\$ 573,100
Intergovernmental	-	-	9,810	-	-
Licenses and fees	-	7,323	7,169	6,500	5,000
Interest	17,246	13,000	6,136	12,400	2,000
Miscellaneous	551	4,789	1,328	1,000	-
Total Resources	505,434	454,431	441,578	555,900	580,100
Beginning Fund Balance	227,027	162,647	173,227	146,069	76,234
Total Resources	732,461	617,078	614,805	701,969	656,334
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Personal services	181,194	205,976	238,678	244,799	291,075
Materials & services	193,687	189,294	188,851	223,620	211,290
Capital improvements	123,933	13,081	4,309	130,111	66,550
Operating contingencies	-	-	-	86,439	70,419
Transfers	71,000	35,500	17,000	17,000	17,000
Total Expenditures	569,814	443,851	448,838	701,969	656,334
Net Total	\$ 162,647	\$ 173,227	\$ 165,967	\$ -	\$ -

02 - WATER FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
02-4-00-301	INTEREST EARNED	\$ 17,246	\$ 13,000	\$ 6,136	\$ 12,400	\$ 2,000	\$ 2,000	\$ 2,000
02-4-00-314	PUBLIC WORKS FEES	-	7,323	7,169	6,500	5,000	5,000	5,000
02-4-00-323	TSID IRRIGATION	5,575	-	10,285	5,000	7,100	7,100	7,100
02-4-00-324	WATER PROCESSING/TRANS FEE	2,540	1,920	2,260	2,000	2,000	2,000	2,000
02-4-00-336	WATER RIGHTS LEASES	1,012	1,012	1,012	1,000	-	-	-
02-4-00-341	BACKFLOW TESTING FEES	-	5,696	7,556	8,000	7,500	7,500	7,500
02-4-00-360	MISCELLANEOUS	551	4,789	830	1,000	-	-	-
02-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	505	-	-	-	-
02-4-00-371	WATER RECEIPTS	369,324	397,513	379,229	495,000	541,000	541,000	541,000
02-4-00-372	HOOK-UP FEES	750	690	1,695	1,000	1,500	1,500	1,500
02-4-00-373	METER INSTL & REPAIR	34,910	21,488	11,725	20,000	12,000	12,000	12,000
02-4-00-377	BULK WATER	1,397	-	2,866	1,500	1,000	1,000	1,000
02-4-00-388	WATER TAP FEE	31,529	1,000	500	2,500	1,000	1,000	1,000
02-4-00-397	ENGINEERING/NEW DEVELOPMENT	770	-	-	-	-	-	-
REVENUE TOTAL		505,434	454,431	431,768	555,900	580,100	580,100	580,100
GRANTS & PASS THROUGHGS								
02-4-00-650	STATE GRANTS	-	-	9,810	-	-	-	-
GRANTS & PASS THROUGHGS TOTAL		-	-	9,810	-	-	-	-
BEGINNING FUND BALANCE								
02-4-00-400	BEGINNING FUND BALANCE	227,027	162,647	173,227	146,069	76,234	76,234	76,234
BEGINNING FUND BALANCE TOTAL		227,027	162,647	173,227	146,069	76,234	76,234	76,234
02-WATER FUND REVENUES TOTAL		732,461	617,078	614,805	701,969	656,334	656,334	656,334
EXPENDITURES								
OPERATING CONTINGENCIES								
02-5-08-400	OPERATING CONTINGENCY	-	-	-	86,439	70,419	70,419	70,419
OPERATING CONTINGENCIES TOTAL		-	-	-	86,439	70,419	70,419	70,419

02 - WATER FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
PERSONAL SERVICES								
02-5-00-500	CITY MANAGER	13,815	10,419	8,692	9,710	11,653	11,653	11,653
02-5-00-501	FINANCE ACCOUNTING ANALYST	4,753	3,839	7,862	8,295	4,264	4,264	4,264
02-5-00-502	ADMIN ASST	9,879	9,303	16,258	19,525	9,133	9,133	9,133
02-5-00-503	PUBLIC WORKS DIRECTOR	19,512	16,532	14,572	14,817	15,188	15,188	15,188
02-5-00-504	UTILITY TECHNICIAN II	-	8,152	-	-	-	-	-
02-5-00-505	UTILITY TECHNICIAN I	37,750	22,159	39,722	24,592	38,708	38,708	38,708
02-5-00-509	PLANNING DIRECTOR	2,660	3,334	3,447	3,596	3,668	3,668	3,668
02-5-00-510	UTILITY TECHNICIAN III	17,788	14,866	7,085	6,504	6,567	6,567	6,567
02-5-00-511	UTILITY ASST	801	3,746	-	-	-	-	-
02-5-00-513	OVERTIME	3,635	4,169	2,462	5,000	5,000	5,000	5,000
02-5-00-515	PLANNING TECHNICIAN	-	-	2,132	2,180	2,259	2,259	2,259
02-5-00-516	ASSOCIATE PLANNER	-	-	2,268	2,354	4,786	4,786	4,786
02-5-00-517	OFFICE SPECIALIST I	-	-	922	5,246	6,598	6,598	6,598
02-5-00-518	ACCOUNTING TECHNICIAN	-	-	-	-	11,681	11,681	11,681
02-5-00-524	PUBLIC WORKS COORDINATOR	9,993	10,356	12,006	12,094	12,547	12,547	12,547
02-5-00-526	SENIOR PLANNER	-	1,349	2,849	2,965	6,017	6,017	6,017
02-5-00-527	CITY RECORDER	5,686	4,640	3,989	4,279	5,437	5,437	5,437
02-5-00-529	FINANCE & ADMIN DIRECTOR	-	9,110	12,596	14,435	14,836	14,836	14,836
02-5-00-530	PUBLIC WORKS OPS DIRECTOR	-	8,778	-	-	-	-	-
02-5-00-533	MAINTENANCE SUPERVISOR	-	5,562	20,404	20,584	25,987	25,987	25,987
02-5-00-560	CONTINGENCY	-	-	-	3,237	3,884	3,884	3,884
02-5-00-573	ON CALL COMPENSATION	-	-	-	2,824	2,958	2,958	2,958
02-5-00-581	SOCIAL SECURITY	7,782	8,512	9,541	10,059	11,853	11,853	11,853
02-5-00-582	WORKER'S COMP	3,825	4,947	5,707	4,950	6,350	6,350	6,350
02-5-00-583	PERS/OSPRS	14,120	12,713	17,344	15,988	18,730	18,730	18,730
02-5-00-584	MED/DENT/VISION INSURANCE	25,367	38,904	45,862	48,509	59,349	59,349	59,349
02-5-00-586	LTD	330	407	473	448	542	542	542
02-5-00-587	LIFE INSURANCE	119	84	96	94	116	116	116
02-5-00-588	UNEMPLOYMENT INS.	128	138	158	162	192	192	192
02-5-00-589	MEDICARE	1,820	1,991	2,232	2,352	2,772	2,772	2,772
PERSONAL SERVICES TOTAL		181,194	205,976	238,678	244,799	291,075	291,075	291,075

02 - WATER FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
TRANSFERS								
02-5-00-600	TRANSFER TO RESERVE FUND	37,000	18,500	-	-	-	-	-
02-5-00-602	TRANSFER TO CITY HALL FUND	34,000	17,000	17,000	17,000	17,000	17,000	17,000
TRANSFERS TOTAL		71,000	35,500	17,000	17,000	17,000	17,000	17,000

MATERIALS & SERVICES

02-5-00-705	ADVERTISING	413	298	238	200	200	200	200
02-5-00-706	AUDIT FEES	1,627	1,429	3,679	4,000	4,100	4,100	4,100
02-5-00-710	COMPUTER SOFTWARE MAINT.	1,630	2,891	4,641	2,900	4,200	4,200	4,200
02-5-00-712	CHEMICALS	601	1,710	-	1,000	1,000	1,000	1,000
02-5-00-713	DEVELOPMENT REVIEW	-	-	-	6,500	5,000	5,000	5,000
02-5-00-714	OFFICE SUPPLIES	2,822	4,124	3,855	3,000	2,500	2,500	2,500
02-5-00-715	POSTAGE	2,819	2,880	4,300	3,000	4,500	4,500	4,500
02-5-00-717	OFFICE EQUIPMENT	-	-	1,606	420	220	220	220
02-5-00-718	LEASES	-	-	-	900	320	320	320
02-5-00-719	PLANNING CONSULTANT	1,699	1,623	-	-	-	-	-
02-5-00-721	COPIER/PRINTER	-	-	-	-	750	750	750
02-5-00-722	CHLORINATOR REPAIRS	3,090	94	1,594	2,000	2,000	2,000	2,000
02-5-00-726	CONTRACTED SERVICES	12,281	38,219	45,484	35,000	13,800	13,800	13,800
02-5-00-727	PERMITS & FEES	-	5,143	2,955	10,000	7,500	7,500	7,500
02-5-00-733	DUES & SUBSCRIPTIONS	1,405	2,470	1,122	2,000	1,500	1,500	1,500
02-5-00-735	TELEPHONE	3,335	4,065	6,203	5,000	5,000	5,000	5,000
02-5-00-736	CELLULAR PHONES	-	-	-	-	1,700	1,700	1,700
02-5-00-740	EDUCATION	2,335	1,925	2,421	2,500	2,500	2,500	2,500
02-5-00-743	ELECTRICITY	23,958	27,107	29,110	37,000	37,000	37,000	37,000
02-5-00-746	EQUIPMENT	5,227	2,268	3,645	5,000	5,000	5,000	5,000
02-5-00-747	ENGINEERING/NEW DEVELOPMENT	1,552	-	-	-	-	-	-
02-5-00-748	BACKFLOW TESTING SERVICE	6,138	7,356	6,707	8,000	8,000	8,000	8,000
02-5-00-755	GAS/OIL	8,174	1,967	4,984	5,000	5,000	5,000	5,000
02-5-00-765	IMPROVEMENTS & REPAIRS	-	-	569	750	750	750	750
02-5-00-766	INS: COMP/LIA/UMB	5,492	5,085	5,605	5,000	2,800	2,800	2,800

02 - WATER FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
02-5-00-768	INTERNAL GENERAL FUND SERVICES	9,307	9,300	9,300	9,300	9,300	9,300	9,300
02-5-00-769	PLANNING/ENGINEERING	781	-	-	1,000	1,000	1,000	1,000
02-5-00-770	WATER LOCATE SERVICE	179	71	208	200	200	200	200
02-5-00-771	MEDICAL TESTING & SERVICES	398	59	212	500	500	500	500
02-5-00-772	ROW FRANCHISE FEE	18,550	19,876	18,962	24,750	23,250	23,250	23,250
02-5-00-775	LABORATORY FEES	2,972	1,773	6,772	5,000	5,000	5,000	5,000
02-5-00-777	LEGAL FEES	6,027	585	-	5,000	5,000	5,000	5,000
02-5-00-779	WATER SYSTEM REPAIRS	7,761	7,725	4,547	8,000	8,000	8,000	8,000
02-5-00-780	CREDIT CARD FEE	81	700	480	500	500	500	500
02-5-00-782	UNIFORMS	1,168	1,392	906	1,500	1,500	1,500	1,500
02-5-00-788	METERS & PARTS	49,949	23,360	11,694	20,000	30,000	30,000	30,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	115	192	397	500	1,500	1,500	1,500
02-5-00-790	MISCELLANEOUS	471	(128)	(25)	-	-	-	-
02-5-00-792	METER CONVERSIONS	1,224	-	-	-	-	-	-
02-5-00-793	MEETINGS/WORKSHOPS	-	-	113	200	200	200	200
02-5-00-795	SUPPLIES	2,401	1,996	1,010	3,000	3,000	3,000	3,000
02-5-00-796	VEHICLE MAINTENANCE	7,697	2,456	3,955	5,000	5,000	5,000	5,000
02-5-00-799	BAD DEBT EXPENSE	8	-	1,602	-	2,000	2,000	2,000
MATERIALS & SERVICES TOTAL		193,687	189,294	188,851	223,620	211,290	211,290	211,290
CAPITAL OUTLAY								
02-5-00-906	CAPITAL OUTLAY	85,197	11,081	4,309	130,111	66,550	66,550	66,550
02-5-00-938	WATER LATERALS REIMBURSEMENT	32,357	2,000	-	-	-	-	-
02-5-00-990	EQUIPMENT/VEHICLE RESERVES	6,379	-	-	-	-	-	-
CAPITAL OUTLAY TOTAL		123,933	13,081	4,309	130,111	66,550	66,550	66,550
EXPENDITURES TOTAL		569,814	443,851	448,838	701,969	656,334	656,334	656,334
02-WATER FUND NET TOTAL		\$ 162,647	\$ 173,227	\$ 165,967	\$ -	\$ -	\$ -	\$ -

Sewer Fund



Description

The Sewer Fund supports the City's wastewater utility which ensures the safe collection and discharge of wastewater effluent under the requirements of the City's National Pollutant Discharge Elimination System (NPDES) permit. This fund is an enterprise fund meaning it is self-supporting with expenses paid from its own revenues sources. The main source of revenue is from sewer charges and other sewer revenue is provided through service fees and sewer connections.

Accomplishments – FY 2009/10

- Completed geographical information system (GIS) mapping of the entire sewer system
- Certified additional Public Works staff in wastewater collection and treatment
- Established remote access to sewer system with information technology staff
- Cleaned over six miles of the sewer collection system
- Replaced and reprogrammed treatment plant flow meters
- Replaced unreliable effluent valve circuit boards
- Maintained DEQ permit compliance for wastewater operations
- Passed DEQ inspection of wastewater facilities
- Installed new pump impellers in house at main pump station as part of phase one capital improvements
- Complete phase II of utility rate study- annual vs. winter consumption analysis

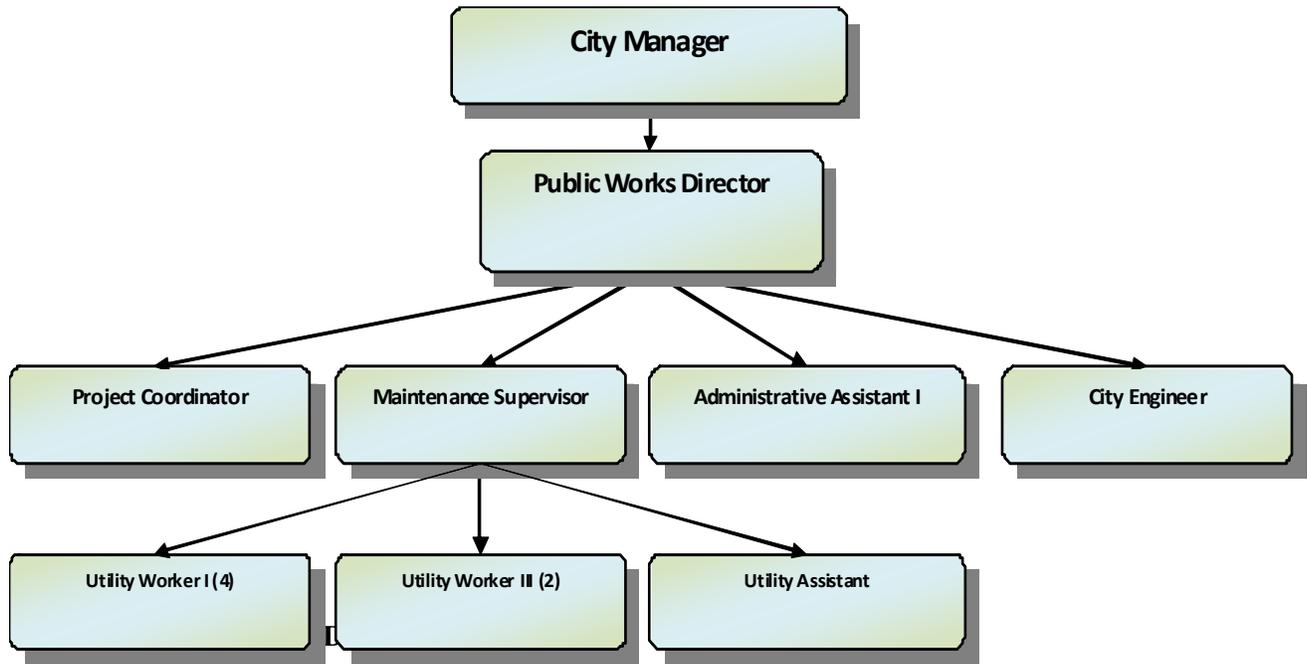
Goals and Objectives – FY 2010/11

- Certified additional Public Works staff in wastewater collection and treatment. *(Council goal 5)*
- Maintain DEQ permit compliance for wastewater operations.
- Update sewer SDC project list. *(Council goal 1 & 3)*
- Improve construction inspection and equipment operation through training. *(Council goal 5)*
- Scope/design infrastructure upgrades to facilitate future development. *(Council goal 1,3 & 5)*

Budget Highlights

- Beginning fund balance does not include \$311,880 which is an unappropriated for debt reserve as required by Rural Development of the United States Department of Agriculture.

SEWER ORGANIZATIONAL CHART:
(FUNDED THRU INDIVIDUAL FUNDS)



SEWER FUND BUDGET SUMMARY:

	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Charges for services	\$ 971,835	\$ 739,283	\$ 754,450	\$ 700,200	\$ 704,000
Licenses and fees	-	7,323	7,169	7,000	2,000
Interest	72,381	82,982	29,173	28,000	10,000
Rental income	-	-	36,000	48,000	48,000
Miscellaneous	5,942	7,030	337	-	-
Total Resources	1,050,158	836,619	827,129	783,200	764,000
Beginning Fund Balance	1,352,531	1,612,856 *	1,588,436	1,095,168	947,573
Total Resources	2,402,689	2,449,475	2,415,565	1,878,368	1,711,573
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Personal services	102,674	166,434	219,882	275,099	309,740
Materials & services	167,159	199,732	205,833	231,050	200,740
Capital improvements	27,885	30,568	48,403	63,250	175,000
Debt service	404,187	408,305	406,982	405,879	409,800
Operating contingencies	-	-	-	865,090	578,293
Transfers	56,000	56,000	56,000	38,000	38,000
Total Expenditures	757,905	861,039	937,100	1,878,368	1,711,573
Net Total	\$ 1,644,784	\$ 1,588,436	\$ 1,478,465	\$ -	\$ -

*Includes prior period adjustment

05 - SEWER FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
05-4-00-301	INTEREST EARNED	72,381	82,982	29,173	28,000	10,000	10,000	10,000
05-4-00-314	PUBLIC WORKS FEES	-	7,323	7,169	7,000	2,000	2,000	2,000
05-4-00-327	SEWER RECEIPTS	690,326	705,269	745,577	687,000	694,000	694,000	694,000
05-4-00-337	OVERNIGHT PARK SEWER RECEIPTS	9,420	10,419	6,991	10,000	10,000	10,000	10,000
05-4-00-345	CONSTRUCTION INSPECTION FEE	39,832	-	-	-	-	-	-
05-4-00-353	MAPLE STREET REIMB DISTRICT	4,438	-	-	-	-	-	-
05-4-00-354	PROPERTY RENTAL	-	-	36,000	48,000	48,000	48,000	48,000
05-4-00-360	MISCELLANEOUS	5,942	194	16	-	-	-	-
05-4-00-362	REFUNDS/REIMBURSEMENTS	-	6,836	337	-	-	-	-
05-4-00-370	SEWER LINE INSPECTIONS	11,610	2,102	766	1,000	-	-	-
05-4-00-373	T.V. INSPECTIONS	-	9,444	-	-	-	-	-
05-4-00-381	SEWER TAP FEE	85,609	550	1,100	2,200	-	-	-
05-4-00-398	SEWER CONNECTIONS	130,600	11,500	-	-	-	-	-
REVENUE TOTAL		1,050,158	836,619	827,129	783,200	764,000	764,000	764,000
BEGINNING FUND BALANCE								
05-4-00-400	BEGINNING FUND BALANCE	1,352,531	1,612,856	1,588,436	1,095,168	947,573	947,573	947,573
BEGINNING FUND BALANCE TOTAL		1,352,531	1,612,856	1,588,436	1,095,168	947,573	947,573	947,573
05-SEWER FUND REVENUES TOTAL		2,402,689	2,449,475	2,415,565	1,878,368	1,711,573	1,711,573	1,711,573
EXPENDITURES								
OPERATING CONTINGENCIES								
05-5-00-400	OPERATING CONTINGENCY	-	-	-	865,090	583,293	578,293	578,293
OPERATING CONTINGENCIES TOTAL		-	-	-	865,090	583,293	578,293	578,293
PERSONAL SERVICES								
05-5-00-500	CITY MANAGER	6,908	7,134	8,692	9,710	9,710	9,710	9,710
05-5-00-501	FINANCE ACCOUNTING ANALYST	3,169	3,331	6,073	8,295	4,264	4,264	4,264
05-5-00-502	ADMIN ASST	9,879	9,303	14,507	16,481	9,133	9,133	9,133

05 - SEWER FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
05-5-00-503	PUBLIC WORKS DIRECTOR	19,512	16,532	14,572	14,817	22,783	22,783	22,783
05-5-00-504	UTILITY TECHNICIAN II	-	13,259	-	-	-	-	-
05-5-00-505	UTILITY TECHNICIAN I	7,693	11,690	26,957	38,123	39,056	39,056	39,056
05-5-00-509	PLANNING DIRECTOR	2,660	3,334	3,447	3,596	3,668	3,668	3,668
05-5-00-510	UTILITY TECHNICIAN III	6,772	10,643	27,700	28,185	28,457	28,457	28,457
05-5-00-513	OVERTIME	2,038	2,609	3,461	3,000	3,000	3,000	3,000
05-5-00-515	PLANNING TECHICIAN	-	-	2,132	2,180	2,259	2,259	2,259
05-5-00-516	ASSOCIATE PLANNER	-	-	2,268	2,354	7,178	7,178	7,178
05-5-00-517	OFFICE SPECIALIST I	-	-	658	3,747	4,713	4,713	4,713
05-5-00-518	ACCOUNTING TECHNICIAN	-	-	-	-	8,344	8,344	8,344
05-5-00-524	PUBLIC WORKS COORDINATOR	9,181	9,283	9,605	9,675	15,057	15,057	15,057
05-5-00-526	SENIOR PLANNER	-	1,349	2,849	2,965	6,017	6,017	6,017
05-5-00-527	CITY RECORDER	2,843	3,174	3,989	4,279	4,531	4,531	4,531
05-5-00-529	FINANCE & ADMIN DIRECTOR	-	7,711	10,537	14,435	14,836	14,836	14,836
05-5-00-533	MAINTENANCE SUPERVISOR	-	1,390	8,183	10,292	10,395	10,395	10,395
05-5-00-560	CONTINGENCY	-	-	-	3,237	3,237	3,237	3,237
05-5-00-573	ON CALL COMPENSATION	-	-	-	2,824	2,957	2,957	2,957
05-5-00-581	SOCIAL SECURITY	4,380	6,867	8,878	11,048	12,375	12,375	12,375
05-5-00-582	WORKER'S COMP	2,153	2,811	4,200	5,907	7,011	7,011	7,011
05-5-00-583	PERS/OSPRS	8,423	11,325	16,369	17,335	19,420	19,420	19,420
05-5-00-584	MED/DENT/VISION INSURANCE	15,701	31,815	42,080	59,243	67,567	67,567	67,567
05-5-00-586	LTD	202	344	429	509	571	571	571
05-5-00-587	LIFE INSURANCE	65	66	77	100	106	106	106
05-5-00-588	UNEMPLOYMENT INS.	71	111	145	178	201	201	201
05-5-00-589	MEDICARE	1,024	1,606	2,076	2,584	2,894	2,894	2,894
PERSONAL SERVICES TOTAL		102,674	166,434	219,882	275,099	309,740	309,740	309,740
TRANSFERS								
05-5-00-600	TRANSFER TO RESERVE FUND	22,000	22,000	22,000	-	-	-	-
05-5-00-602	TRANSFER TO CITY HALL FUND	34,000	34,000	34,000	38,000	38,000	38,000	38,000
05-5-00-610	TRANSFER TO SWR CAP	-	-	-	-	-	-	-

05 - SEWER FUND	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
	ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
TRANSFERS TOTAL	56,000	56,000	56,000	38,000	38,000	38,000	38,000

MATERIALS & SERVICES

05-5-00-705	ADVERTISING	1,692	291	-	200	-	-	-
05-5-00-706	AUDIT FEES	1,627	2,166	3,915	4,300	4,500	4,500	4,500
05-5-00-710	COMPUTER SOFTWARE MAINT.	2,121	2,274	1,318	2,900	2,750	2,750	2,750
05-5-00-711	DEQ PERMITS	1,308	-	2,112	1,500	-	-	-
05-5-00-712	CHEMICALS	10,346	7,667	5,355	7,500	5,000	5,000	5,000
05-5-00-713	DEVELOPMENT REVIEW	-	-	-	7,000	2,000	2,000	2,000
05-5-00-714	OFFICE SUPPLIES	2,462	3,627	3,470	2,500	2,500	2,500	2,500
05-5-00-715	POSTAGE	2,641	3,005	4,206	3,000	4,500	4,500	4,500
05-5-00-717	OFFICE EQUIPMENT	-	-	1,678	1,700	300	300	300
05-5-00-718	LEASES	-	-	-	1,300	240	240	240
05-5-00-719	PLANNING CONSULTANT	1,699	3,245	-	-	-	-	-
05-5-00-721	COPIER/PRINTER	-	-	-	-	750	750	750
05-5-00-722	CHLORINATOR REPAIR	2,616	-	-	1,000	1,000	1,000	1,000
05-5-00-726	CONTRACTED SERVICES	664	13,736	22,551	31,250	14,600	14,600	14,600
05-5-00-727	PERMITS & FEES	-	-	3,810	2,000	3,500	3,500	3,500
05-5-00-733	DUES & SUBSCRIPTIONS	-	-	79	100	100	100	100
05-5-00-735	TELEPHONE	5,391	5,248	8,668	6,000	5,000	5,000	5,000
05-5-00-736	CELLULAR PHONES	-	-	-	-	1,700	1,700	1,700
05-5-00-740	EDUCATION	1,619	1,685	3,154	4,000	4,000	4,000	4,000
05-5-00-743	ELECTRICITY	49,311	49,648	48,839	50,000	50,000	50,000	50,000
05-5-00-746	EQUIPMENT	3,882	6,804	5,863	11,700	10,000	10,000	10,000
05-5-00-755	GAS/OIL	8,382	3,993	5,260	8,000	6,000	6,000	6,000
05-5-00-764	WINTERIZATION	-	298	1,837	2,000	300	300	300
05-5-00-765	IMPROVEMENTS & REPAIRS	-	-	569	1,000	1,000	1,000	1,000
05-5-00-766	INS: COMP/LIA/UMB	7,147	7,179	7,162	10,000	3,600	3,600	3,600
05-5-00-768	INTERNAL GEN FUND SERVICES	9,300	9,803	9,300	9,300	9,300	9,300	9,300
05-5-00-770	SEWER LOCATE SERVICE	178	194	165	300	200	200	200
05-5-00-771	MEDICAL TESTING & SERVICES	225	153	188	200	100	100	100

05 - SEWER FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
05-5-00-772	ROW FRANCHISE FEE	30,500	35,263	37,280	34,000	34,700	34,700	34,700
05-5-00-775	LABORATORY FEES	-	-	-	500	-	-	-
05-5-00-777	LEGAL FEES	1,232	295	-	1,500	1,500	1,500	1,500
05-5-00-780	CREDIT CARD FEE	281	-	480	100	700	700	700
05-5-00-782	UNIFORMS	1,066	708	627	1,500	1,500	1,500	1,500
05-5-00-787	SEWER SYSTEM REPAIRS	12,374	34,204	15,308	15,000	15,000	15,000	15,000
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	421	-	211	500	1,200	1,200	1,200
05-5-00-790	MISCELLANEOUS	1,248	645	505	-	-	-	-
05-5-00-793	MEETINGS/WORKSHOPS	-	-	106	200	200	200	200
05-5-00-795	SUPPLIES	1,995	2,247	2,992	3,000	3,000	3,000	3,000
05-5-00-796	VEHICLE MAINTENANCE	5,299	5,857	5,471	6,000	10,000	10,000	10,000
05-5-00-799	BAD DEBT EXPENSE	132	-	3,356	-	-	-	-
MATERIALS & SERVICES TOTAL		167,159	199,732	205,833	231,050	200,740	200,740	200,740
DEBT SERVICE								
05-5-00-802	OEDD W/W DEPT SERVICE PRINC	24,613	29,854	30,108	30,400	35,700	35,700	35,700
05-5-00-803	OEDD W/W DEPT SERVICE INT.	47,739	46,447	44,880	43,300	41,800	41,800	41,800
05-5-00-804	OEDD SPWF DEBT SVC PRINC	6,055	6,388	6,739	7,200	7,500	7,500	7,500
05-5-00-805	OEDD SPWF DEBT SVC INT	12,583	12,250	11,898	11,600	11,200	11,200	11,200
05-5-00-806	DEQ HARDSHIP DEBT SVD PRINC	1,776	1,837	1,900	2,000	2,000	2,000	2,000
05-5-00-807	DEQ HARDSHIP DEBT SVD INT.	1,190	1,298	1,226	1,000	1,000	1,000	1,000
05-5-00-809	RUD BONDED LOAN #04 INT	138,228	140,258	134,315	132,300	130,000	130,000	130,000
05-5-00-811	RUD BONDED LOAN #06 INT	101,720	100,471	99,165	97,801	96,400	96,400	96,400
05-5-00-813	RUD BONDED LOAN #04 PRINC	42,524	40,494	46,437	48,600	51,000	51,000	51,000
05-5-00-814	RUD BONDED LOAN #06 PRINC	27,759	29,008	30,314	31,678	33,200	33,200	33,200
DEBT SERVICE TOTAL		404,187	408,305	406,982	405,879	409,800	409,800	409,800
CAPITAL OUTLAY								
05-5-00-906	CAPITAL OUTLAY	27,885	3,256	48,403	63,250	20,000	25,000	25,000
05-5-00-926	VEHICLES	-	-	-	-	150,000	150,000	150,000
05-5-00-990	EQUIPMENT/VEHICLES RESERVES	-	27,312	-	-	-	-	-

05 - SEWER FUND	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
	ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
CAPITAL OUTLAY TOTAL	27,885	30,568	48,403	63,250	170,000	175,000	175,000
EXPENDITURES TOTAL	757,905	861,039	937,100	1,878,368	1,711,573	1,711,573	1,711,573
05-SEWER FUND NET TOTAL	\$ 1,644,784	\$ 1,588,436	\$ 1,478,465	\$ -	\$ -	\$ -	\$ -

Sewer SDC Fund



Description

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

Accomplishments – FY 2009/10

- Completed Lazy Z effluent transmission line design and specifications

Goals and Objectives – FY 2010/11

- Update sewer SDC project list (*Council goal 1 & 3*)

Budget Highlights

- Revenues are projected conservatively due to economic slowdown.

SEWER SDC FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Interest	\$ 79,068	\$ 33,364	\$ 14,254	\$ 10,000	\$ 3,000
System development charges	388,745	151,495	96,363	100,000	118,400
Loan proceeds	1,697,700	-	-	-	-
Total Resources	2,165,513	184,859	110,617	110,000	121,400
Beginning Fund Balance	2,335,605	740,603	669,234	598,559	480,264
Total Resources	4,501,118	925,462	779,851	708,559	601,664
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Materials & services	12,702	1,478	-	4,625	1,000
Capital improvements	3,747,813	60,630	14,810	11,900	-
Debt service	-	194,121	159,214	160,000	159,500
Operating contingencies	-	-	-	532,034	441,164
Total Expenditures	3,760,515	256,228	174,023	708,559	601,664
Net Total	\$ 740,603	\$ 669,234	\$ 605,828	\$ -	\$ -

10 - SEWER SDC FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
10-4-00-301	INTEREST EARNED	79,068	33,364	14,254	10,000	3,000	3,000	3,000
10-4-00-347	LOAN PROCEEDS	1,697,700	-	-	-	-	-	-
10-4-00-394	SEWER SDC	388,745	151,495	96,363	100,000	118,400	118,400	118,400
REVENUE TOTAL		2,165,513	184,859	110,617	110,000	121,400	121,400	121,400
BEGINNING FUND BALANCE								
10-4-00-400	BEGINNING FUND BALANCE	2,335,605	740,603	669,234	598,559	480,264	480,264	480,264
BEGINNING FUND BALANCE TOTAL		2,335,605	740,603	669,234	598,559	480,264	480,264	480,264
10-SEWER SDC FUND REVENUES TOTAL		4,501,118	925,462	779,851	708,559	601,664	601,664	601,664
EXPENDITURES								
OPERATING CONTINGENCIES								
10-5-00-400	OPERATING CONTINGENCY	-	-	-	532,034	441,164	441,164	441,164
OPERATING CONTINGENCIES TOTAL		-	-	-	532,034	441,164	441,164	441,164
MATERIALS & SERVICES								
10-5-00-726	CONTRACTED SERVICES	11,290	1,478	-	4,625	1,000	1,000	1,000
10-5-00-798	SEWER PLAN UPDATE	1,412	-	-	-	-	-	-
MATERIALS & SERVICES TOTAL		12,702	1,478	-	4,625	1,000	1,000	1,000
DEBT SERVICE								
10-5-00-820	LOAN PRINCIPLE	-	85,819	89,668	94,000	98,000	98,000	98,000
10-5-00-821	LOAN INTEREST	-	108,301	69,546	66,000	61,500	61,500	61,500
DEBT SERVICE TOTAL		-	194,121	159,214	160,000	159,500	159,500	159,500
CAPITAL OUTLAY								
10-5-00-906	CAPITAL OUTLAY	3,747,813	60,630	14,810	11,900	-	-	-
CAPITAL OUTLAY TOTAL		3,747,813	60,630	14,810	11,900	-	-	-

10 - SEWER SDC FUND	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
	ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
EXPENDITURES TOTAL	3,760,515	256,229	174,023	708,559	601,664	601,664	601,664
10-SEWER SDC FUND NET TOTAL	\$ 740,603	\$ 669,234	\$ 605,828	\$ -	\$ -	\$ -	\$ -

Water SDC Fund



Description

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

Accomplishments – FY 2009/10

- Replaced old undersized mainlines with new larger lines to improve circulation and flow – 2009 Waterline Project

Goals and Objectives – FY 2010/11

- Construct SW waterline improvements schedule B (*Council goal 3 & 5*)
- Update water SDC project list (*Council goal 1 & 3*)
- Seek additional grant opportunities

Budget Highlights

- Revenues lower than previous years due to economic slowdown.

WATER SDC FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Interest	\$ 94,749	\$ 64,009	\$ 27,903	\$ 18,000	\$ 6,000
System development charges	262,972	160,476	82,420	80,000	80,000
Total Resources	357,721	224,485	110,323	98,000	86,000
Beginning Fund Balance	1,818,340	1,798,409	1,148,857	1,216,857	869,505
Total Resources	2,176,061	2,022,894	1,259,180	1,314,857	955,505
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Materials & services	9,201	-	-	5,375	1,000
Capital improvements	368,451	874,037	40,557	488,889	434,700
Operating contingencies	-	-	-	820,593	519,805
Total Expenditures	377,652	874,037	40,557	1,314,857	955,505
Net Total	\$ 1,798,409	\$ 1,148,857	\$ 1,218,623	\$ -	\$ -

11 - WATER SDC FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
11-4-00-301	INTEREST EARNED	\$ 94,749	\$ 64,009	\$ 27,903	\$ 18,000	\$ 6,000	\$ 6,000	\$ 6,000
11-4-00-364	SDC REIMBURSEMENT FEE	6,375	750	-	-	-	-	-
11-4-00-394	WATER SDC	256,597	159,726	82,420	80,000	80,000	80,000	80,000
REVENUE TOTAL		357,721	224,485	110,323	98,000	86,000	86,000	86,000
BEGINNING FUND BALANCE								
11-4-00-400	BEGINNING FUND BALANCE	1,818,340	1,798,409	1,148,857	1,216,857	869,505	869,505	869,505
BEGINNING FUND BALANCE TOTAL		1,818,340	1,798,409	1,148,857	1,216,857	869,505	869,505	869,505
11-WATER SDC FUND REVENUES TOTAL		2,176,061	2,022,894	1,259,180	1,314,857	955,505	955,505	955,505
EXPENDITURES								
OPERATING CONTINGENCIES								
11-5-00-400	OPERATING CONTINGENCY	-	-	-	820,593	519,805	519,805	519,805
OPERATING CONTINGENCIES TOTAL		-	-	-	820,593	519,805	519,805	519,805
MATERIALS & SERVICES								
11-5-00-726	CONTRACTED SERVICES	9,201	-	-	5,375	1,000	1,000	1,000
MATERIALS & SERVICES TOTAL		9,201	-	-	5,375	1,000	1,000	1,000
CAPITAL OUTLAY								
11-5-00-906	CAPITAL OUTLAY	78,451	207,550	36,597	488,889	434,700	434,700	434,700
11-5-00-960	NEW WELL	290,000	666,487	3,960	-	-	-	-
CAPITAL OUTLAY TOTAL		368,451	874,037	40,557	488,889	434,700	434,700	434,700
EXPENDITURES TOTAL		377,652	874,037	40,557	1,314,857	955,505	955,505	955,505
10-SEWER SDC FUND NET TOTAL		\$ 1,798,409	\$ 1,148,857	\$ 1,218,623	\$ -	\$ -	\$ -	\$ -

REVENUE INFORMATION

Revenue Information

SUMMARY OF PROGRAM REVENUES

General Fund

Within the General Fund, principal sources of revenue include property tax, licenses and franchisee fees, state shared revenue and charges for services.

Special Revenue Funds

Special revenue funds account for purpose-specific revenues primarily from licenses and fees, charges for services and intergovernmental sources.

Street Fund
Transportation SDC Fund
Parking District Fund

Reserve Fund
Park Development Fund
City Hall Debt Service Fund

Enterprise Funds

These funds account for goods and services provided on a continuing basis 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.

Water Fund
Sewer SDC Fund
Refuse Fund

Sewer Fund
Water SDC Fund

CITY OF SISTERS REVENUE	06/07 ACTUAL	07/08 ACTUAL	08/09 ACTUAL	09/10 REVISED BUDGET	10/11 ADOPTED BUDGET
<i>Governmental Funds</i>					
General Fund	\$ 2,537,053	\$ 3,691,766	\$ 3,652,282	\$ 3,469,617	\$ 2,116,053
<i>Special Revenue Funds</i>					
Street Fund	481,833	361,764	316,396	658,937	728,458
Reserve Fund	1,329,451	1,046,008	1,435,987	2,231,000	1,643,606
Transportation SDC Fund	130,077	606,501	601,945	620,836	539,606
Park Development Fund	87,719	107,373	121,301	313,713	165,211
Parking District Fund	211,522	241,676	255,751	264,158	29,373
City Hall Debt Service Fund	1,607,583	416,471	399,586	141,000	152,941
Total Special Revenue Funds	3,848,185	2,779,793	3,130,966	4,229,644	3,259,195
<i>Proprietary Funds</i>					
Water Fund	732,461	617,078	614,805	701,969	656,334
Refuse Fund	631,328	522,010	262,519	195,000	-
Sewer Fund	2,402,689	2,449,475	2,415,565	1,878,368	1,711,573
Sewer SDC Fund	4,501,118	925,462	779,851	708,559	601,664
Water SDC Fund	2,176,061	2,022,894	1,259,180	1,314,857	955,505
Total Proprietary Funds	10,443,657	6,536,919	5,331,920	4,798,753	3,925,076
TOTAL REVENUE	16,828,895	13,008,478	12,115,168	12,498,014	9,300,324

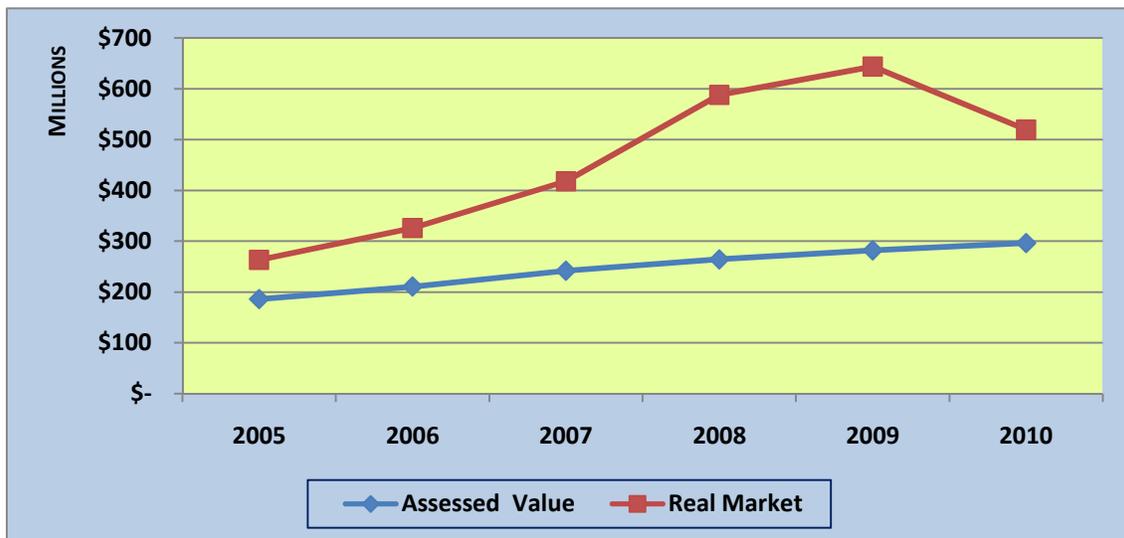
Revenue Information

Property Taxes Overview

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

Assessed Valuation – Assessed value is a measure of the taxable value of real, personal and utility property in the City. Property taxes are paid by business and homeowners based on the assessed value of their property. The budget assumes an estimated assessed valuation of \$305,217,276 for the FY 2010/11 budget. This is a 3% increase from the 2009/10 actual assessed valuation, which was reported at \$296,327,452.

**CITY OF SISTERS
REAL MARKET vs. ASSESSED VALUE**



General Levy Property Tax Rate – In Sisters, the permanent tax rate is \$2.6417 per \$1,000 of assessed valuation without any outstanding local initiatives. As with the FY 2009/10, the FY 2010/11 budget levies the full \$2.64 rate. Budget taxes are less than levied amounts due to estimated uncollectibles, delinquencies and discounts.

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

The following table lists all tax districts with tax rates for the year 2005-2010.

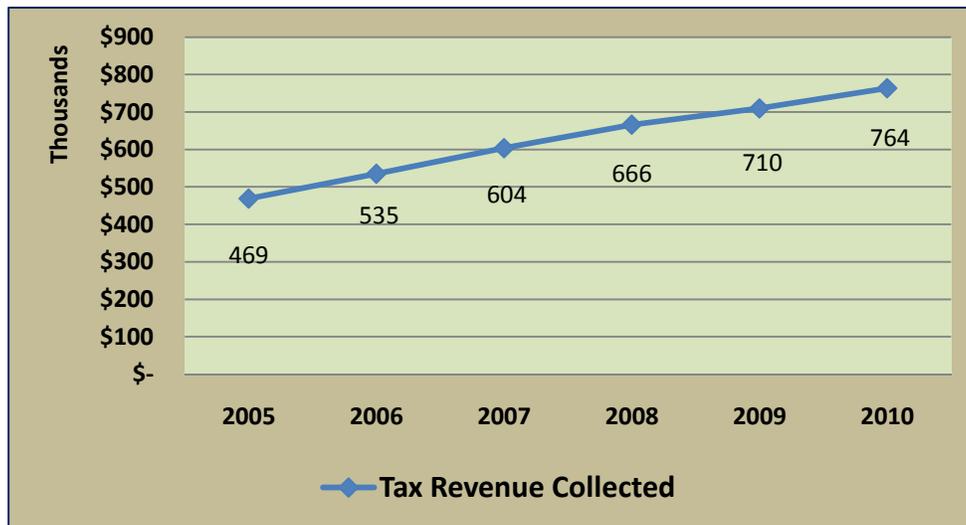
Revenue Information

CITY OF SISTERS PROPERTY TAXES FISCAL YEARS 2005-2010

Taxing Entity	2005/06	2006/07	2007/08	2008/09	2009/10
Government					
City of Sisters	2.96	2.92	2.98	3.04	3.02
Deschutes County	3.18	3.15	3.14	3.37	3.38
Sherman Fire District	2.66	2.67	2.97	2.88	2.90
Sisters Park and Recreation District	0.21	0.21	0.21	0.21	0.21
Total Government	\$ 9.01	\$ 8.95	\$ 9.30	\$ 9.50	\$ 9.52
Education					
School District #6	6.60	6.53	6.41	6.36	6.38
Central Oregon Community College	0.70	0.70	0.69	0.69	0.60
Total Education	\$ 7.30	\$ 7.23	\$ 7.10	\$ 7.05	\$ 6.99
Total Tax Rate	\$ 16.31	\$ 16.18	\$ 16.40	\$ 16.55	\$ 16.50

Property tax collected and distributed - The total property taxes collected during the FY 2010/11 totaled \$763,767. This is a 7.0% increase from FY 2009/10 collections. Property taxes comprise approximately 46% of the City's General Fund's FY 2010/11 budgeted operating revenues. Deschutes County Assessor determines the assessed value of the property collects taxes and remits payment to the City. Taxes for FY 2010/11 will be billed by late October, and can be paid in thirds on November 15, February 15 and May 15. Taxes from the permanent rate are recorded in the General Fund. The chart below shows the last six years of property tax revenue collections.

CITY OF SISTERS TOTAL GENERAL LEVY PROPERTY TAX COLLECTED FY 2005-2010



Revenue Information

SUMMARY OF GENERAL FUND REVENUES

(Below is a Description of the top 6 General Fund revenue sources)

Property Tax is revenue from residential and commercial property taxes throughout the City. The City is assuming a 3% increase in assessed value with a 91% collection rate on property taxes.

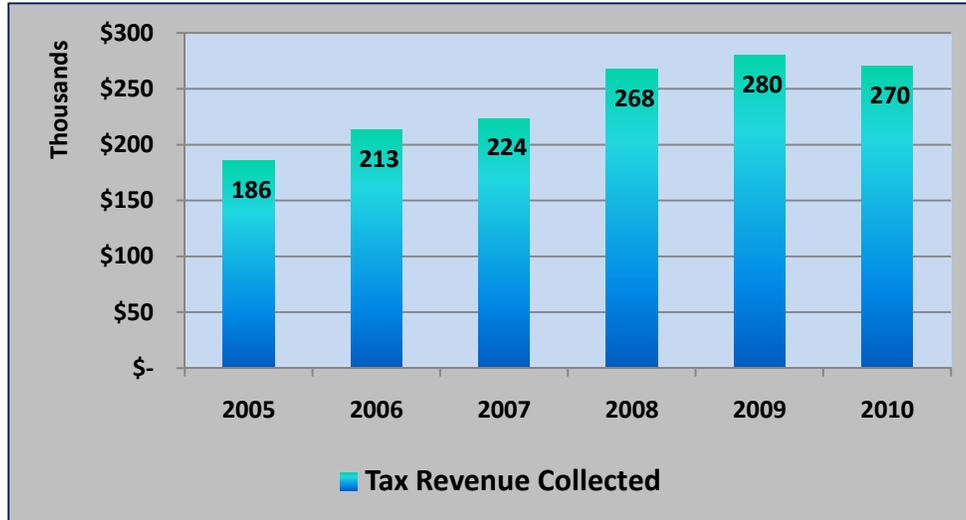
Assumptions - The property tax rate is fully levied. The property tax revenues are based on a collection rate of 91%. Based on legislative limits and historical growth rates, the property tax revenues assume a 2% growth and 1% new construction.

Economic Factors - The housing sector has been down in new construction starts and homes sales for the last year.

Major Influences - Development; Economic Climate; and Assessed Values

Transient Room Tax - Sisters administers a lodging tax of 8 percent on room rates, figured on the first 30 days of any stay. These taxes are expected to remain relatively flat from FY 09/10 to FY 10/11. Tourism is affected by gasoline prices. Major revenue influences are development, economic climate and assessed values

**CITY OF SISTERS
SIX YEARS OF
ROOM TAX REVENUE**



Economic Factors - Tourism market is affected by gas prices

Major Influences – Economic climate

Franchise Fees - The City currently assesses franchise fees on cable, television, electric, garbage and utilities. The franchise fee is charged for the privilege of using public right-of-way and property within the City for public and private services. The franchise fee ranges from 4% - 7% of gross revenues generated by the utility within the

Revenue Information

City limits. These franchise fee revenues are anticipated to remain relatively flat in comparison to FY 2009/10 budget.

Economic Factors – State and Sisters’ population

Major Influences – Usage, consumption and rate changes

Charges for Services - These fees are paid by outside parties for the use of city services which include; park user fees from the city’s Three Sisters Overnight park facilities and event fees for a special event permitting process for the craft shows, fairs, weddings, reunions and other activities. Fees are budget with an increase of 20% and 30% for special events and park users, respectively. In FY 2009/10, the Three Sisters Overnight Park installed electrical hook-ups and public showers which the basis for the revenue increase \$ 65,000.

Economic Factors – Tourism market is affected by gas prices

Major Influences – Economic climate

Business License - A license issued to all business within city limits or doing business in Sisters. The business license is effective from July 1 – June30. Licenses are anticipated to remain flat and budget conservatively.

Major Influences – Economic climate and collection rate

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. The FY 2010/11 budget is at 5% increase due to increased state gas tax.

Major Influences – Per capital income and population (relative to State) and economic climate

SUMMARY OF SPECIAL REVENUE FUNDS

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

Street Fund – The Street Fund generates revenue from state highway gas tax, franchise fees, pay for service, and local gas tax. In FY 2010/11 budget, the Street Fund will receive an interfund transfer for the General Fund in the amount \$70,000. In August 2009, the City approved a 3% local gas tax and estimates to collect \$126,000 in FY 2010/11.

Reserve Fund – The Reserves Fund is funded by transfers from other funds and earnings for investments. No transfers budgeted in FY 2010/11.

Revenue Information

Park Development Fund – The fund provides for the accounting of system development charges reserved for future park improvement projects. FY 2009/10 is budgeted at \$18,000 which a 80% increase based on possible developments from the CDD department.

Parking District – Development fees collected from developers and business located in Commercial Parking District for parking improvements per the City’s parking master plan. The revenue is anticipated to remain relatively flat in comparison to FY 2009/10 budget.

System Development Charges - System Development Charges (SDCs) are assessed on all new residential and commercial construction within the City. Charges are based on a formula related to increased demands on the City’s infrastructure caused by new construction. The City of Sisters currently collects four different types of system development charges: sewer, water, streets and parks. The revenues collected are earmarked for improvements needed within the City specifically attributable to the growing demands on these types of infrastructure. All system development charges are collected by the City and are segregated into special revenue funds.

SUMMARY OF SYSTEM DEVELOPMENT CHARGES

	Actual 2006-07	Actual 2007-08	Actual 2008/09	Revised 2009/10	Adopted 2010/11
Transportation SDC Fund					
System Development Charges	\$ 17,437	\$ 429,386	\$ 111,780	\$ 50,000	\$ 59,500
Investment Income	5,800	7,611	8,929	5,500	4,000
Total Revenues	23,237	436,997	120,709	55,500	63,500
Sewer SDC Fund					
System Development Charges	388,745	151,495	96,363	100,000	118,400
Investment Income	79,068	33,364	14,254	10,000	3,000
Total Revenues	467,813	184,859	110,617	110,000	121,400
Water SDC Fund					
System Development Charges	262,973	160,476	82,420	80,000	80,000
Investment Income	94,749	64,009	27,903	18,000	6,000
Total Revenues	357,722	224,485	110,323	98,000	86,000
Park Development Fund					
System Development Charges	62,515	15,938	11,647	10,000	18,000
Investment Income	2,061	3,716	2,281	1,000	800
Total Revenues	64,576	19,654	13,928	11,000	18,800
Total SDC Funds	\$ 913,348	\$ 865,995	\$ 355,577	\$ 274,500	\$ 289,700

Revenue Information

SUMMARY OF ENTERPRISE FUNDS

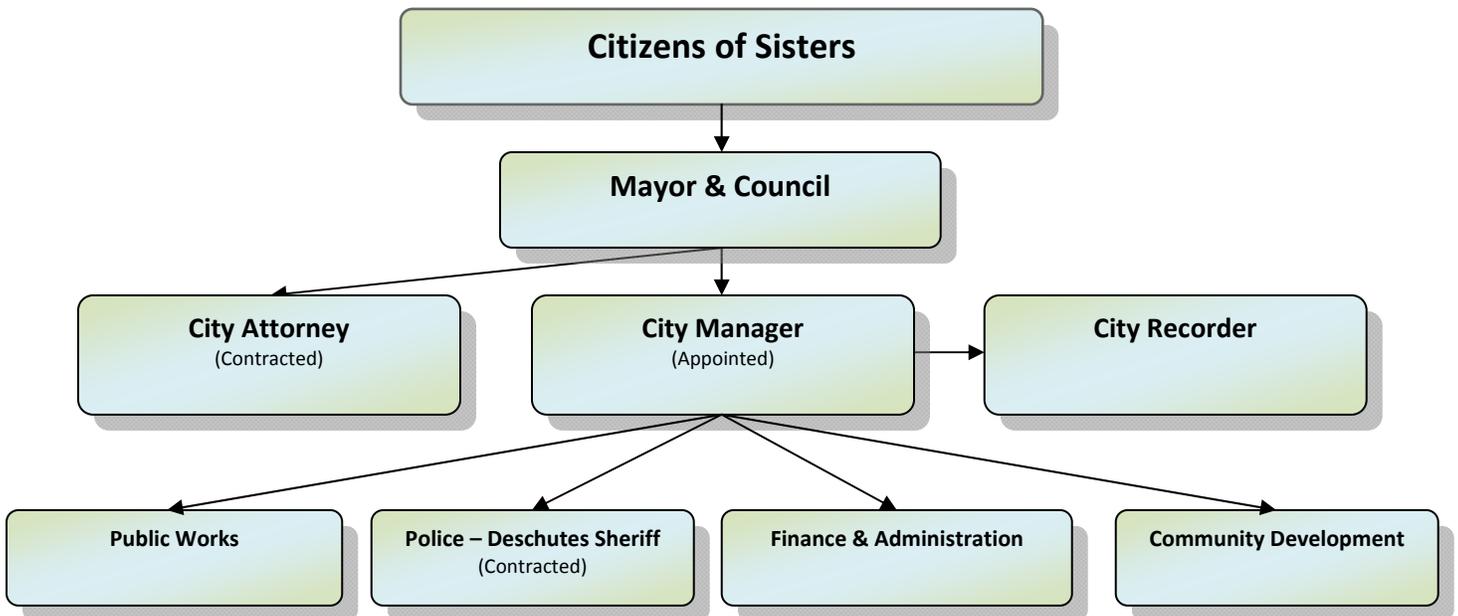
An enterprise fund is established to finance and account for acquisitions, operation, and maintenance of government facilities and services which are entirely or predominately self-supporting by user charges and fees.

Water Fund - Revenue received from water utility customers pays for water collection and distribution system operations. Charges for services are billed based on actual water consumption. Based on a utility rate study, Council approved in FY 2009/10 a rate increase of 20% in conjunction with a sewer rate decrease therefore the average rate payer the base rates remained neutral. FY 2010/11 includes the 2nd phase of the utility rate study which is a 13.5% in water fees in order for the fund to adequately maintain and upgrade the City's infrastructure for water facilities. For FY 2010/11, water receipt revenue is expected to be approximately \$541,000.

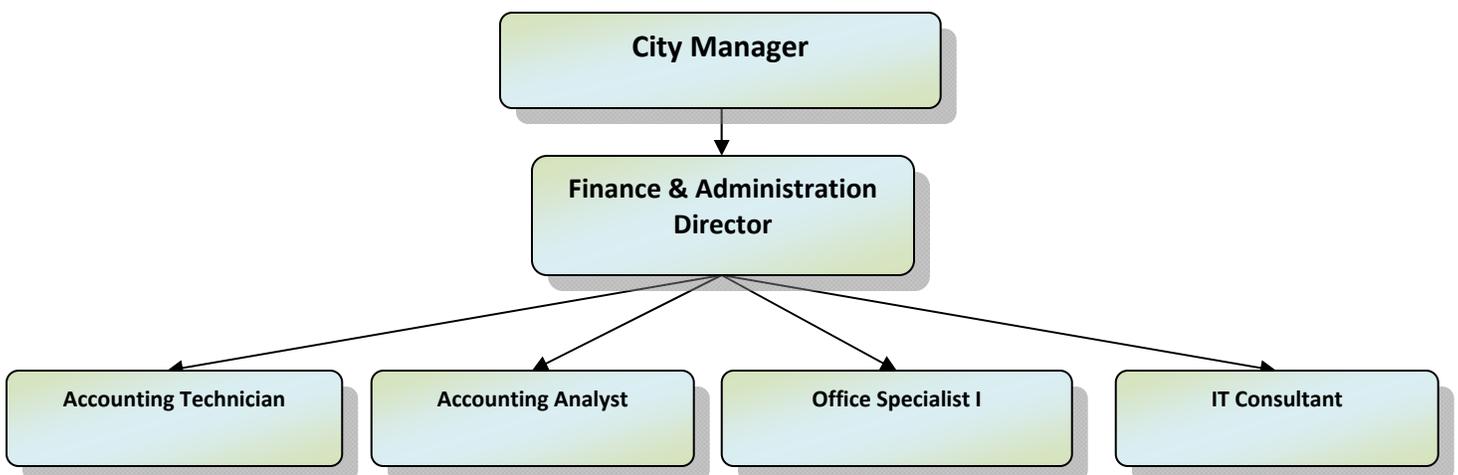
Sewer Fund - Revenue received from wastewater utility customers pays for the City's wastewater collection and treatment system. In FY 2009/10, the sewer rate was reduced by 8.5%. Sewer fees for residential customers are calculated at one (1) sewer equivalent dwelling unit (EDU). Commercial sewer charges are based on water consumption which represents a standard measurement of wastewater. The measurement translates into EDUs. Each year the City evaluates average winter water consumption (January – March) and calculates on all commercial utility accounts' EDUs. The EDU number is multiplied by the standard EDU and billed from July to June of each year. The 2nd phase of the utility rate study will considered annual averages comparative to winter averaging. No rate adjustments are proposed in the FY 2010/11 budget. Revenue is anticipated to remain relatively flat in comparison to FY 2009/10 budget.

CITY FUNCTIONS

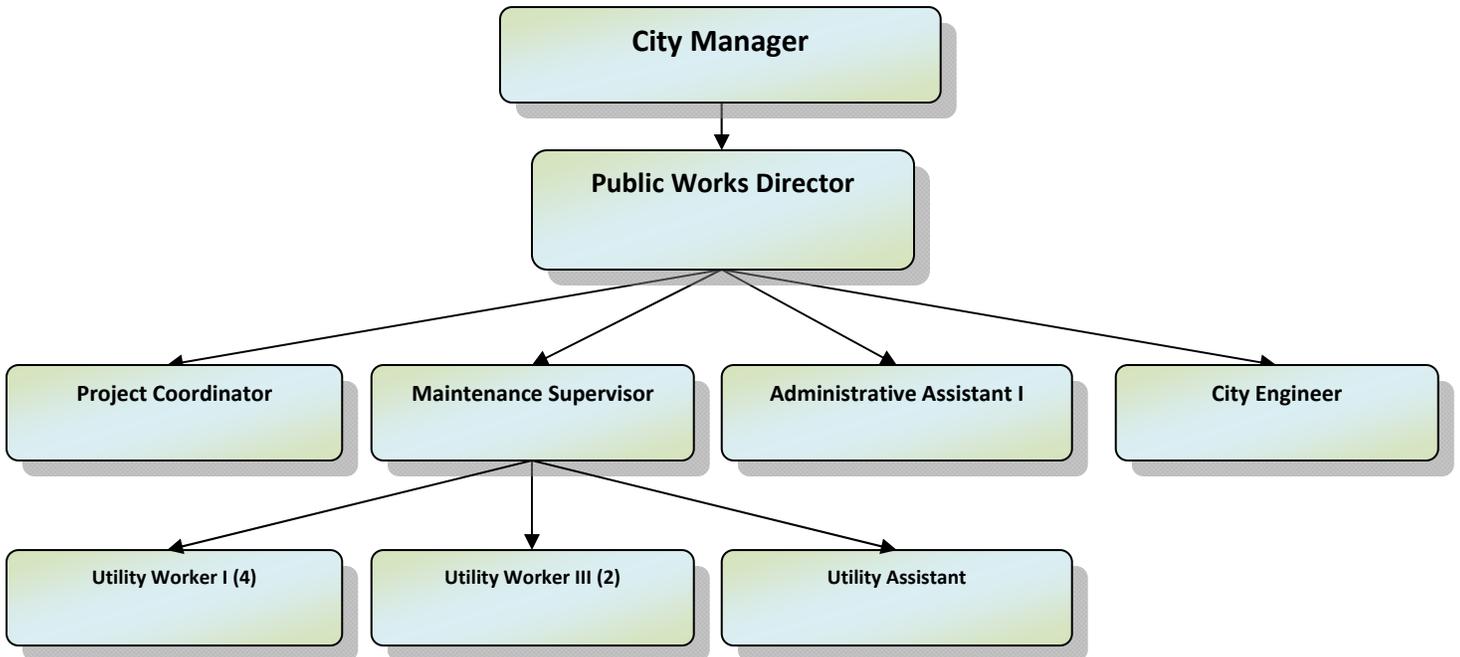
Council – Manager



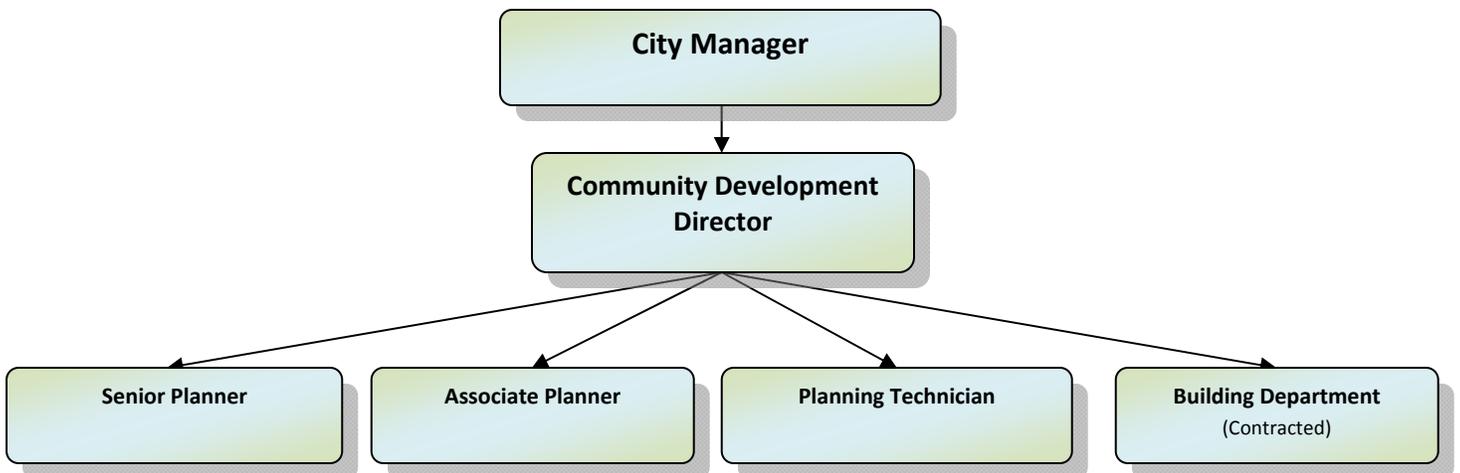
Finance & Administration Department



Public Works Department



Community Development Department



CAPITAL IMPROVEMENTS

Capital Improvement Plan

OVERVIEW

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

These documents attempt to recognize known or perceived capital improvement needs, but as with any plan recognizes that social, economic, and political considerations will by necessity determine final project outcomes. Capital Improvement Plans have been updated for the following categories;

The City of Sisters adopts the Five Year Capital Improvement Plans during the budget process. Oregon Budget Law requires that the anticipated requirements for each fiscal year of the project be budgeted during that year. In FY 2010/11, staff will continue to work on improving the capital improvement plan by creating a project description sheet that will convey significant information in an easy-to-understand format; project name, project number, location, description/justification, status, funding and operational impact.

The City's Urban Renewal Agency capital projects are included in the following pages to present the reader with a full disclosure of all capital projects planned. However, the Urban Renewal Agency budgets and adopts their projects separately from the City's. In FY 2010/11, there are no scheduled Urban Renewal capital projects.

Summary of Resources

	Water	Sewer	Street	Building	IT	Rolling Stock	Total
Operating Funds	\$ 66,502	\$ 20,000	\$ -	\$ 238,000	\$ 28,456	\$ 200,000	\$ 552,958
SDCs	434,684	-	40,000	-	-	-	474,684
Grants	-	-	290,000	-	-	-	290,000
Subtotal	501,186	20,000	330,000	238,000	28,456	200,000	1,317,642
Urban Renewal	-	-	-	-	-	-	-
TOTAL	\$ 501,186	\$ 20,000	\$ 330,000	\$ 238,000	\$ 28,456	\$ 200,000	\$ 1,317,642

Summary of Appropriations

	Water	Sewer	Street	Building	IT	Rolling Stock	Total
Design/Construction	\$ 501,186	\$ 20,000	\$ 330,000	\$ 238,000	\$ -	\$ 200,000	\$ 1,289,186
M&S/Admin	-	-	-	-	28,456	-	28,456
TOTAL	\$ 501,186	\$ 20,000	\$ 330,000	\$ 238,000	\$ 28,456	\$ 200,000	\$ 1,317,642

Capital Improvement Plan

Capital Improvement Projects:

➤ ***Sewer Capital Projects***

Fish screen project - Preliminary engineering and design project on the Uncle John ditch that mitigates the Lazy Z which will lessen the city's risk exposure to the Endangered Species Act (ESA) as a result of the reintroduction of the steelhead into the Whychus Creek. The project costs and is budgeted for \$20,000.

Status: New

Estimated date of completion: FY 2010/11

Operational Impact: Not applicable at this time.

➤ ***Water Capital Project***

8" and 10" Distribution Improvement to southwest section B - Modifications to replace undersized mainlines with new larger lines to improve circulation and flow. Fiscal year 2010/11 budget is \$226,000. The total project cost is \$243,054 which will be funded by 17% Water Fund and 83% Water SDC Fund.

Status: New

Estimated date of completion: FY 2010/11

Operational Impact: Replacements are intended to minimize future maintenance.

➤ ***Building Improvement***

Public Works Maintenance Shop – This project was initialed in FY09/10 and will be completed in FY 10/11. The project has been designed and constructed to enhance operations of the Public Works departments: street, parks, water and sewer. This will provide more efficient PW operations. Fiscal year 2010/11 budget is \$253,000. Total project cost is \$653,000.

Status: Continued from FY09/10

Estimated date of completion: November 2011

Operational Impact: There will be one-time expenditures for office & furniture equipment of \$15,000. Future funds will be needed for cleaning supplies, electricity and minor repairs.

➤ ***Street and Streetscape Capital Projects***

Locus and Barclay signals – These projects for engineering and design work for in order for the construction projects to be “shovel ready”. The fiscal budget is \$ 25,000 with a total project cost of \$ 212,500.

Status: New

Estimated date of completion: FY 10/11

Operational Impact: No operating costs associated with this phase of the project.

Safe Routes to School grant. – This project provides a coherent bicycle and pedestrian connectivity which includes sidewalks, paths, school crossings, and bike racks at Sisters Elementary and Sisters Middle Schools. This project is funded by the Oregon Department of Transportation- Safety Division for the total of \$290,000.

Status: New

Estimated date of completion: FY 2010/11

Capital Improvement Plan

Operational Impact: Lower carbon footprint and encourages walking and bicycling to school. Minimal annual maintenance.

Street Maintenance – Annual street maintenance projects include surface repair and resurfacing of streets that are planned in a 20- year pave management plan. The total and budget project cost is \$32,760.

Status: Average annual cost estimated at \$40,000 per year

Estimated date of completion: Annual

Operational Impact: Improvements help to decrease maintenance costs.

➤ ***IT Inventory***

IT inventory includes a detail listing of all desktop computers, surveillance system, copier and software agreements - \$28,456. The City has been working of the last three years to replace out dated network and computer systems. .

Status: Annual

Estimated date of completion: 2010/11

Operational impact: Annual software and copier maintenance agreements, replacing equipment periodically lowers repair and maintenance expenses and improvements efficiencies of staff wide and surveillance system will reduce vandalism risk.

➤ ***Rolling Stock***

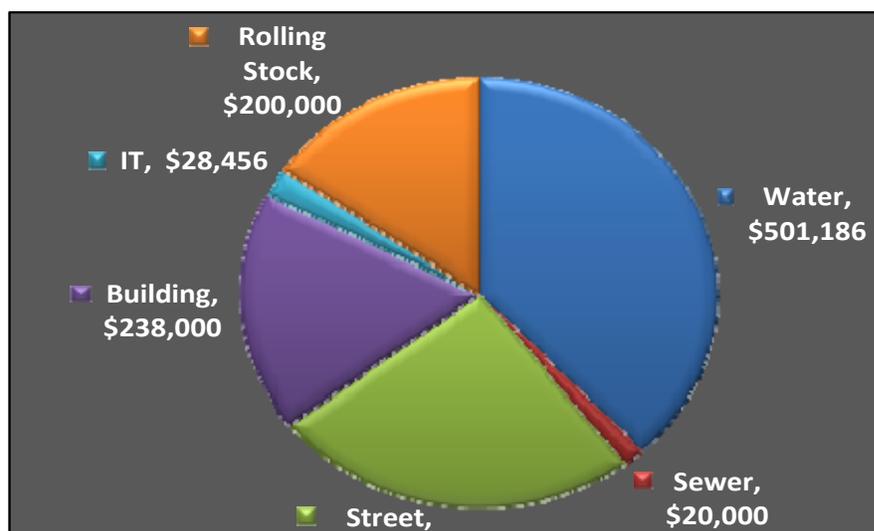
Vehicle, inland marine, and equipment purchases by fund. The budget includes a sweeper, dump truck and vactor truck. - \$200,000.

Status: New

Estimated date of completion: FY 2010/11

Operational impact: Replacing equipment periodically lowers repair and maintenance expenses.

FY 2010/11 – By Project



**City of Sisters
Capital Improvement Plan
Water Projects
FY 2010 - 2015**

Project	Project Cost	Prior Approp.	Remaining Cost						Funding Source	
				10-11	11-12	12-13	13-14	14-15+	Operating	SDC
Well #1 Improvements	306,295	-	306,295			306,295			100%	
Well #2 Improvements	254,682	115,258	139,424				139,424		44%	56%
Reservoir Site Acquisition/Design	4,747,663	24,436	4,723,227					4,723,227		100%
8"/10" Dist. Imp. SW Section Sch A & C	364,000	364,000	-						16%	84%
8"/10" Dist. Imp. SW Section Sch B	243,054	17,054	226,000	226,000					17%	83%
8"/10" Dist. Imp. Wash. To Main	165,186	-	165,186	165,186					17%	83%
8"/10" Dist. Imp. EOP, Main to Adams	459,000		459,000			459,000			46%	54%
12" Dist. Imp. - Timber Cr., Upsizing	60,000	-	60,000	60,000						100%
12" Dist. Imp. - Dev. Upsizing	200,000	-	200,000	50,000	50,000	50,000	50,000			100%
Meter Upgrades	486,000	25,000	461,000	-	-	50,000	50,000	50,000	100%	
Total	7,285,880	545,748	6,740,132	501,186	50,000	865,295	239,424	4,773,227		

**City of Sisters
Capital Improvement Plan
Sewer Projects
FY 2010 - 2015**

Project	Project Cost	Prior Approp.	Remaining Cost						Funding Source	
				10-11	11-12	12-13	13-14	14-15+	Operating	SDC
Lazy Z Reuse System Improvements	2,457,000	74,814	2,382,186		2,382,186					100%
SCADA upgrades	112,512	19,500	93,012		50,000		43,012		39%	61%
Fish Screen Design & Construction	25,000	5,000	20,000	20,000					100%	
Collection System Improvements	19,377	-	19,377		19,377				62%	38%
Collection System Improvements	90,744	-	90,744				90,744			100%
* Collection System- Westside - Design	150,000	-	150,000							100%
* Collection System - Westside	1,693,200	-	1,693,200							100%
Existing Treatment Facility Imp.	761,000	-	761,000				761,000			100%
Lazy Z Reuse Imp. - Phase II	1,345,000	-	1,345,000				1,345,000			100%
Total	6,653,833	99,314	6,554,519	20,000	2,451,563	-	2,239,756	-		

Notes:

~* = Pending SDC update

**City of Sisters
Capital Improvement Plan
Street Projects
FY 2010 - 2015**

Project	Project Cost	Prior Approp.	Remaining Cost						Funding Source		
				10-11	11-12	12-13	13-14	14-15+	Operating	SDC	
Safe Routes to School	290,000	-	290,000	290,000						100%	
Locus Signal - Design	* 92,500	-	92,500	12,500	80,000						100%
Barclay St. Signal - Design	* 120,000	-	120,000	12,500	107,500						100%
Locus Signal - Construction	647,500	-	647,500			647,500					100%
Barclay Signal - Construction	840,000	-	840,000			840,000					100%
Jefferson Shoulders	42,742	-	42,742	4,300			38,442				100%
Jefferson Multi-use Path	106,854	-	106,854	10,700			96,154				100%
Hood/Cascade Roundabout	192,500	-	192,500				192,500			9%	91%
Locust/Main Intersection	137,500	-	137,500				137,500			9%	91%
Hwy 20/Locust Improvements	789,800	-	789,800				789,800			9%	91%
Total	3,259,396	-	3,259,396	330,000	187,500	1,487,500	1,254,396	-			

Notes:

* ~ Pending new TSP project list update.

**City of Sisters
Capital Improvement Plan
Building and Facility Projects
2010 - 2015**

Fund Project	Project	Prior	Remaining						Funding Source	
	Cost	Approp.	Cost	10-11	11-12	12-13	13-14	14-15+	Operating	SDC
Reserve										
Barclay Park - RR	50,000		50,000			50,000			50,000	
Village Green - RR	100,000		100,000		100,000				100,000	
Overnight Park - RR	200,000		200,000				100,000	100,000	200,000	
East Portal - RR	100,000		100,000				50,000	50,000	100,000	
PW Maintenance Shop	653,000	400,000	253,000	253,000					253,000	
TOTAL RESERVE	1,103,000	400,000	703,000	253,000	100,000	50,000	150,000	150,000	703,000	-

**City of Sisters
Capital Improvement Plan
Information Technology
2010 - 2015**

	Purchase Date	C/M						Funding Source	
			10-11	11-12	12-13	13-14	14-15+	Operating	Reserve
Desktop Computers									
City Manager - Dell 755	Apr-08	M		1,000				1,000	
City Recorder - Dell 745	Jul-08	M	1,000					1,000	
Director of Finance - Dell 755	Oct-08	M			1,000			1,000	
Accounting Analyst - Dell 755	Oct-08	M			1,000			1,000	
Finance AA - Dell 755	Mar-08	M		1,000				1,000	
Director of Planning - Dell 755	Oct-08	M				1,000	1,000	2,000	
Senior Planner - Dell 755	Oct-08	M				1,000	1,000	2,000	
Associate Planner - Dell 755	Oct-08	M				1,000	1,000	2,000	
Planning Technician - Dell 755	Oct-08	M			1,000			1,000	
Public Works Director - Dell T5400	Jan-09	M				1,000	1,000	2,000	
Public Works Coordinator - Dell 755	Oct-08	M			1,000			1,000	
Public Works AA - Dell 745	Jul-08	M	1,000					1,000	
IT Consultant - Dell GX520	Jun-06	M						-	
Electrical Inspector - Dell 745	Jan-07	M						-	
Receptionist - Dell 745	Jul-08	M	1,000					1,000	
Total Desktop Computers			3,000	2,000	4,000	4,000	4,000	17,000	-
Network / Telephone System									
Dell PowerEdge Server	Mar-00	C			5,500			-	5,500
APC SMART UPS 1500 USB	Jan-07	M			750			750	
Switches/Routers		M			1,000			1,000	
Total Network/ Telephone System			-	-	7,250	-	-	1,750	5,500
Security									
Treatment Plan Surveillance Cams		C	6,000					-	6,000

**City of Sisters
Capital Improvement Plan
Information Technology
2010 - 2015**

			Purchase					Funding Source	
	Date	C/M	10-11	11-12	12-13	13-14	14-15+	Operating	Reserve
Laptop and Peripherals									
Projector	Jan-05	M		1,000				1,000	
Laptop Computer Dell D630	Oct-08	M			1,250			1,250	
PW Netbooks - Eee PC 1002HA	Mar-09	M				500		500	
Total Laptop and Peripherals			-	1,000	1,250	500	-	2,750	-
Chamber Sound System									
Sound System	Jan-07	M				500	500	1,000	
Projector		M				1,000	1,000	2,000	
			-	-	-	1,500	1,500	3,000	-
Copiers & Printers									
Xerox Color Copier/Printer	Feb-07	M	7,200	7,416	7,638	7,868	8,104	38,226	
Planning - Dell Color Laser	Jun-07	M		500		500	500	1,500	
Utility Billing - Dell Laser									
Planning - Dell Laser	Jul-07	M		500		500	500	1,500	
City Recorder - Canon		M		200		200	200	600	
City Manager - HP		M		100		100	100	300	
Total Laptop and Peripherals			7,200	8,716	7,638	9,168	9,404	42,126	-
Maintenance Agreements									
INCODE GL/AP/PR/BL/CR/UT	Apr-05	M	7,200	7,416	7,638	7,868	8,104	38,226	
Telephone System		M	3,456	3,560	3,666	3,776	3,890	18,348	
Microsoft Open Agreement			500	500	500	500	500	500	
GoToMyPC		M	450	464	477	492	506	2,389	
ArcView (GIS)	Mar-07	M	650	670	670	670	670	3,328	
Acella Quick Permit		M						-	
Total Maintenance Agreements			12,256	12,609	12,952	13,305	13,669	62,791	-

**City of Sisters
Capital Improvement Plan
Rolling Inventory
2010-2015**

	YEAR	LIFE	2010-11	2011-12	2012-13	2013-14	2014-15+
RESERVE FUND							
ADMIN JEEP Cherokee	1994	10					
ADMIN JEEP Grand Cherokee	2002	10					\$15,000
NEWER ADMIN VEHICLE	2010	10					\$15,000
WATER FUND							
FORD F250	2007	10					\$35,000
FORD F250 Diesel	2001	10					\$20,000
10YD FORD - LT9 DumpTrk	1982	20		\$25,000			\$30,000
PARK FUND							
CHEVROLET K-30	1991	10					
DODGE Flatbed	1996	10			\$20,000		\$30,000
NEWER Diesel UT PU	2009	10					\$20,000
CHEVROLET(SELL 07-08)	1976	10					
JD MOWER TRACTOR	2007	20					\$28,000
RIDING MOWER	1998	10					\$25,000
TRAILER-LOAD LT	2005	10					\$10,000
STREET FUND							
FORD F-250 4X4	2004	10					\$20,000
FORD F250	2000	10					\$35,000
WHITE - (SELL)	1967	10					
DODGE 2500	1992	10					
DE-ICER FORD	1989	20					\$30,000

**City of Sisters
Capital Improvement Plan
Rolling Inventory
2010-2015**

	YEAR	LIFE	2010-11	2011-12	2012-13	2013-14	2014-15+
10YD INTERNATIONAL DumpTrk	1989	20			\$25,000		\$35,000
SWEEPER ELGIN - PELICAN	1996	10	\$50,000				\$75,000
NEWER ROLLER W/ TRAILER	2010	20					\$10,000
BUCKET TRUCK FORD	1991	20					\$10,000
CAT BACKHOE 420E	2007	20					\$100,000
TRAILER-LOADT	2006	10					\$10,000
SEWER FUND							
CASE BACKHOE 580K	1988	20			\$75,000		\$90,000
5YD INTERNATIONAL DumpTrk	1983	20	\$25,000				\$30,000
CHEVY Diesel UT PU	2002	10					\$20,000
CHEVY Diesel PW PU	2004	10					\$20,000
DODGE 3500	1989	10					
CHEVROLET(SELL 07-08)	1985	10					
FORD(SELL(08-09)	1986	10					
SEWER CAMERA TRAILER	2006	10					\$75,000
SEWER VACTOR TRUCK	1989	10	\$125,000				\$135,000
PORTABLE GENERATOR	2010	10					\$80,000
MITUBISHI TRACTOR	1984	20					
NEWER TRACTOR	2009	20					\$25,000
BOBCAT UTILITY VEHICLE	2007	10					\$25,000
SMITH-CO(AIR COMPRESSOR)	1985	10			\$7,500		\$7,500

URBAN RENEWAL AGENCY



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

**Adopted Budget
Fiscal Year 2010/11**

BUDGET COMMITTEE

ELECTED OFFICIALS

Lon Kellstrom.....Mayor
Bill Merrill.....Council President
Jerry BogartCouncil Member
Pat Thompson.....Council Member
Sharlene Weed.....Council Member

APPOINTED OFFICIALS

Gwen Chapman..... Chair
David Asson.....Citizen Member
Shawna BellCitizen Member
Michael Preedin.....Citizen Member
Chris Tosello.....Citizen Member

STAFF

Eileen Stein.....Agency Manager
Lisa Young.....Finance Director
Brad Grimm.....Public Works Director
Eric Porter.....Community Development Director
Kathy Nelson.....City Recorder
Steve Bryant.....City Attorney

www.ci.sisters.or.us

MEMBERS OF THE BUDGET COMMITTEE:
OVERVIEW**Governance**

The City of Sisters Urban Renewal Agency (URA) was established in 2003 and is a legally separate entity from the City. 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, the year 2003 plan (also known as the Downtown Sisters Plan). In accordance with Oregon budget law, the URA prepares its own budget, and the Board of Directors approves its annual appropriations.

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

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

**Assessed Value Information**

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

Property Tax Information

The amount of tax increment revenue a district collects is determined under Measure 50. The amount of tax increments this District may collect is affected by the increased in assessed valuation on properties in the District above the frozen base valuation. A six-

year history, current and proposed of property tax revenues in the District is in the table on the following page.

FY	Excess Assessed Value	Increase From Prior Year	%age Increase	Tax Rate	Levied Taxes	Budget	Actual Received
04-05	4,109,868			0.0154217	63,381	4,681	60,737
05-06	5,585,948	1,476,080	36%	0.0154025	86,038	94,034	78,339
06-07	5,447,530	(138,418)	-2%	0.0145217	79,107	101,000	76,970
07-08	7,112,604	1,665,074	31%	0.0153465	108,936	107,979	102,650
08-09	8,816,365	1,703,761	24%	0.0153228	134,858	125,450	127,641
09-10	9,080,856	264,491	3%	0.0150965	139,144	124,500	132,109
10-11	9,284,851	203,995	2%	0.0150965	139,144	133,000	

Debt

The District has adopted a maximum indebtedness that can be issued. Proceeds from the issuance of debt are used to pay capital and related administrative costs. A recap of the debt limit activity since inception is presented below. The budget includes new debt which will be issued for City Hall sidewalk improvements.

Maximum Indebtedness

Adopted 2003	\$ 9,889,199
Debt through 6/2005	(500,000)
May 2008	(700,000)
June 09/10	(100,000)
Balance Available	\$ 8,689,199

FY 2009/10 BUDGET – A RECAP

- Interfund loan from the General Fund to fund \$100,000 sidewalk in-fill project.
- Completed all urban renewal projects from previous funding.

FOCUS OF THE FISCAL YEAR 2010/11 BUDGET

- Final principal and interest payment for the \$500,000 interfund loan from the General Fund.
- No projects budgeted.

BEYOND NEXT YEAR

As urban renewal must be accomplished with debt financing, projects must be considered with the ability of the District’s tax increment cash flow to support debt service. Debt can come from interfund loans, as was done with the General Fund, or traditional commercial loans or bond issues. In these cases, the District can secure a lower interest rate if the City’s full taxing power (called the ‘full faith and credit’) is pledged. But it means the General Fund must have the ability to pay on the debt if needed. For this reason, full faith and credit financings require an additional debt service reserve to be set aside in the General Fund.

The Sisters Urban Renewal District was created to achieve several goals including “improving vehicular and pedestrian circulation through and within the downtown to

accommodate through traffic and downtown patrons". The adoption of the Transportation System Plan in FY 09/10 allows the City to undertake, in coordination with the Oregon Department of Transportation (ODOT) the improvement of Cascade Avenue (US 20) targeted for FY 12/13. This project will involve widening sidewalks, adding curb extensions to facilitate safe pedestrian crossing of the highway, street lighting improvements, new pavement in the travel lanes and other improvements. The \$2.6 million (estimated) project is not entirely funded. City and ODOT staff are pursuing other funding sources. Urban renewal financing is the mechanism by which the City can bring local resources to the project. In the coming year, as the project development comes together, staff will look at the tax increment projections, General Fund projections, and project needs, to determine how urban renewal funding can be used to contribute to the overall project

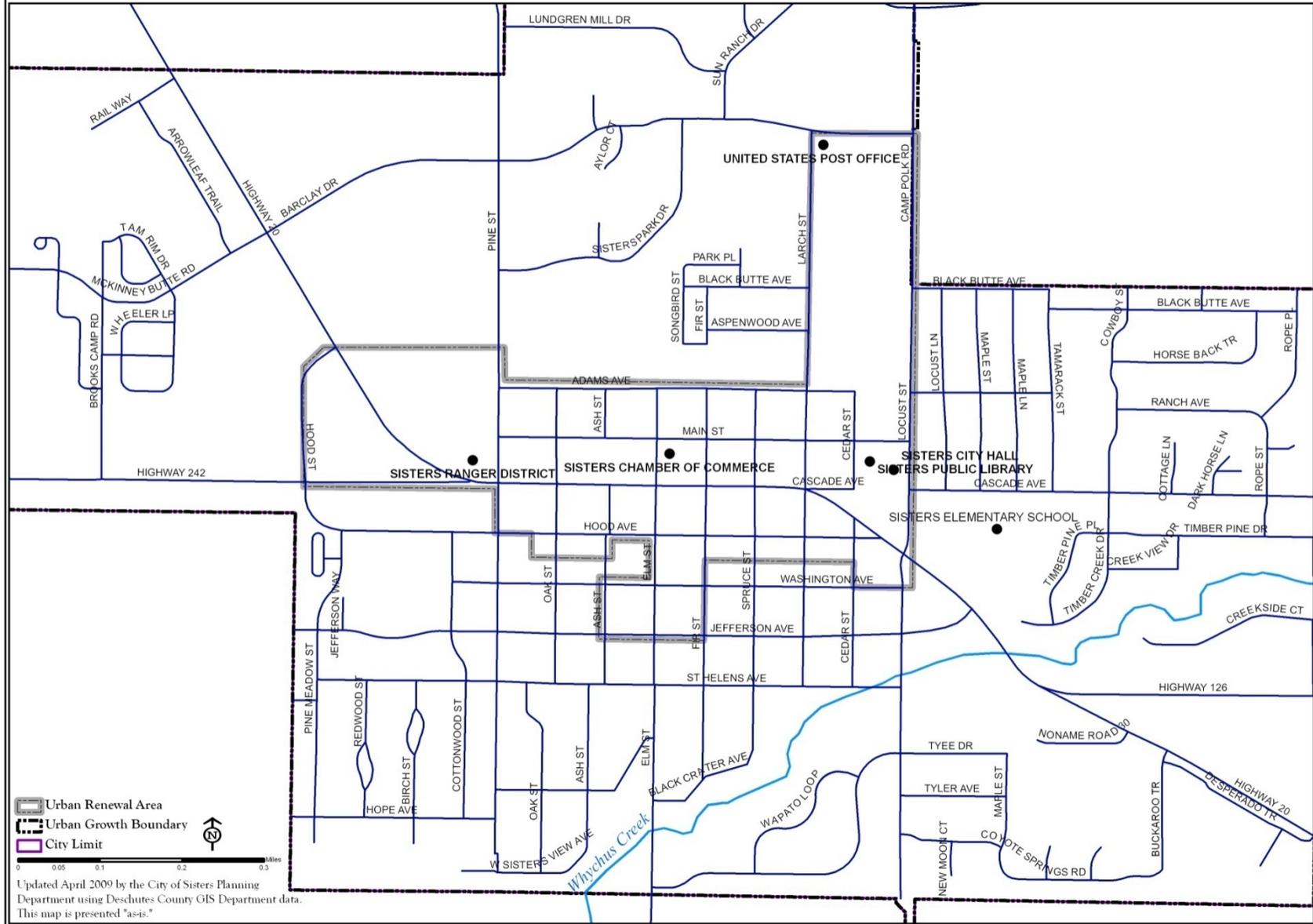
Respectfully submitted,



Eileen Stein
Budget Officer & Agency Manager



City of Sisters Urban Renewal Area





DOWNTOWN SISTERS URBAN RENEWAL PLAN

- 1) Strengthen Downtown Sisters' Role as the Heart of the Community**
 - Expand the range of commercial services in downtown Sisters.
 - Promote the development of civic and cultural facilities.
 - Assist in improvement and redevelopment and/or reuse of existing public buildings to expand the range of civic, commercial and residential services.

- 2) Improve Vehicular and Pedestrian Circulation Through and Within the Downtown to Accommodate Through Traffic and Downtown Patrons.**
 - Provide an alternative (to Cascade Avenue) route for through traffic and especially trucks and recreational vehicles, that relieves downtown congestion.
 - Use the alley system downtown for pedestrian and bicycle circulation, as well as to connect existing informal pedestrian ways.

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

- 4) Enhance the Pedestrian Environment of Streets and In Public Parks, A Town Square and Public Gathering Places.**
 - Develop a consistent system of streetscape improvements that create a continuous pedestrian environment throughout the downtown.
 - Develop a town square, parks and other public gathering spaces that provide pedestrian destinations and accommodate public events.

- Use roadway paving material and design in conjunction with a town square to create a public “living room” in the heart of downtown.
- 5) Promote High Quality Design and Development Compatible with the Sisters Western Frontier Architectural Theme.**
- Make available professional and technical expertise to help property and business owners achieve design objectives.
 - Provide financial assistance for rehabilitation, development or redevelopment in order to promote design that incorporates and enhances the Western Frontier Architectural Theme.
- 6) Encourage Intensive Development of Downtown Properties.**
- Provide public parking facilities to reduce the need for private on-site parking.
 - Assist in ongoing review of on-site parking requirements.
 - Design streetscape improvements to reduce the need for private on-site pedestrian space.
- 7) Promote Employment Uses to Generate Year-Round Jobs.**
- Work with state, regional and county economic development staff to attract appropriate light manufacturing uses that are commercial in nature to downtown Sisters.
 - Assist in ongoing review of land use regulations to encourage employment uses appropriate for downtown Sisters.



URBAN RENEWAL AGENCY

QUICK FACTS

Adopted FY 2010/11	<u>Total Amount</u>	<u>Percentage</u>
<u>Where The Money Comes From:</u>		
Property taxes	\$ 132,000	35%
Issuance of debt	-	0%
Interest on investments	4,200	1%
Beginning fund balance	<u>236,261</u>	<u>63%</u>
Total Resources	<u>\$ 372,461</u>	<u>100%</u>
Transfers In	-	-
 <u>Where The Money Goes:</u>		
Personal services	-	-
Material and services	3,600	1%
Debt service	168,200	45%
Capital outlay	-	0%
Operating contingencies	<u>200,661</u>	<u>54%</u>
Total Requirements	<u>\$ 372,461</u>	<u>100%</u>
Transfers Out	-	-

Fund Summaries

Revenue & Expenditure Summary

SUMMARY OF REVENUE & EXPENDITURES

This table below summarized the revenues and expenditures for the urban renewal agency. The table compares fiscal years for revenue and expenditures by categories and funds.

BUDGETARY SUMMARY – BY CATEGORY

	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
REVENUE					
Property taxes	\$ 75,835	\$ 102,650	\$ 127,641	\$ 128,500	\$ 132,000
Interest	33,142	33,449	16,823	7,965	4,200
Transfers	-	500,000	-	-	-
Loan proceeds	-	700,000	-	100,000	-
Beginning fund balance	600,295	679,682	690,693	263,398	236,261
TOTAL REVENUE	709,271	2,015,781	835,157	499,863	372,461
EXPENDITURES					
Personal services	-	-	-	-	-
Materials & services	10,998	24,338	4,863	14,500	3,600
Capital improvements	18,592	274,750	306,972	154,100	-
Debt service	-	176,000	253,648	269,500	168,200
Operating contingencies	-	-	-	61,763	200,661
Transfers	-	500,000	-	-	-
TOTAL EXPENDITURES	29,590	975,088	565,483	499,863	372,461
REVENUES OVER (UNDER) EXPENDITURES	\$ 679,681	\$ 1,040,693	\$ 269,674	\$ -	\$ -

BUDGETARY SUMMARY – BY FUND

	06/07 ACTUAL	07/08 ACTUAL	08/09 ACTUAL	09/10 REVISED BUDGET	10/11 ADOPTED BUDGET
<i>Governmental Funds</i>					
Urban Renewal Projects Fund	479,039	1,170,868	376,508	168,600	4,560
Urban Renewal Debt Service Fund	230,233	844,913	458,649	331,263	367,901
TOTAL	709,271	2,015,781	835,157	499,863	372,461

Urban Renewal Debt Service Fund



Description

This fund was established to account for the debt service associated with the downtown core area construction projects. The principal resource of revenue to pay the debt comes from property tax increment.

Accomplishment - FY 2009/10

- The debt was financed with an interfund loan from the General Fund of \$100,000, five-years with interest for in-fill sidewalks on Hood Avenue and Main Avenue.

Budget Highlights – FY 2010/11

- Final payment on \$500,000 interfund loan to General Fund.
- The budget does not include any new debt.

URBAN RENEWAL DEBT SERVICE FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Property taxes	\$ 75,835	\$ 102,650	\$ 127,641	\$ 128,500	\$ 132,000
Interest	9,571	12,030	12,095	4,000	4,000
Transfers	-	500,000	-	-	-
Total Resources	85,406	614,680	139,736	132,500	136,000
Beginning Fund Balance	144,827	230,233	318,913	198,763	231,901
Total Revenue	230,233	844,913	458,649	331,263	367,901
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Debt service	-	176,000	253,648	269,500	168,200
Operating contingencies	-	-	-	61,763	199,701
Total Expenditures	-	176,000	253,648	331,263	367,901
Net Total	\$ 230,233	\$ 318,913	** \$ 355,001	\$ -	\$ -

*Includes prior period adjustment

**Includes budgetary basis adjustment

20 - URBAN RENEWAL DEBT SERVICE FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 2,032	\$ 1,837	\$ 3,720	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000
20-4-00-301	INTEREST EARNED	9,571	12,030	12,095	4,000	3,000	3,000	3,000
20-4-00-302	CURRENT TAXES	73,803	100,813	123,921	125,500	129,000	129,000	129,000
REVENUE TOTAL		85,406	114,680	139,736	132,500	136,000	136,000	136,000
BEGINNING FUND BALANCE								
20-4-00-400	BEGINNING FUND BALANCE	144,827	230,233	318,913	198,763	231,901	231,901	231,901
BEGINNING FUND BALANCE TOTAL		144,827	230,233	318,913	198,763	231,901	231,901	231,901
TRANSFERS IN								
20-4-00-509	TRANSFER FROM OTHER FUNDS	-	500,000	-	-	-	-	-
TRANSFERS IN TOTAL		-	500,000	-	-	-	-	-
20-URBAN RENEWAL DS FUND REVENUES TOTAL		230,233	844,913	458,649	331,263	367,901	367,901	367,901
EXPENDITURES								
OPERATING CONTINGENCIES								
20-5-00-400	OPERATING CONTINGENCY	-	-	-	61,763	199,701	199,701	199,701
OPERATING CONTINGENCIES TOTAL		-	-	-	61,763	199,701	199,701	199,701
DEBT SERVICE								
20-5-00-800	LOAN PRINCIPAL	-	-	58,134	61,000	63,200	63,200	63,200
20-5-00-801	LOAN INTEREST	-	-	27,314	25,000	22,500	22,500	22,500
20-5-00-802	CITY OF SISTERS LOAN	-	150,000	150,000	168,200	75,000	75,000	75,000
20-5-00-803	CITY OF SISTERS LOAN INTEREST	-	26,000	18,200	15,300	7,500	7,500	7,500
DEBT SERVICE TOTAL		-	176,000	253,648	269,500	168,200	168,200	168,200
EXPENDITURES TOTAL		-	176,000	253,648	331,263	367,901	367,901	367,901
20- URBAN RENEWAL DS FUND NET TOTAL		\$ 230,233	\$ 318,913	\$ 355,001	\$ -	\$ -	\$ -	\$ -

Urban Renewal Project Fund



Description

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

Accomplishments – FY 2009/10

- Completed the Elm Street sidewalk and street improvements.
- Complete Urban Renewal project: in-fill missing sidewalks on Hood Avenue and Main Avenue.

Budget Highlights – FY 2010/11

- The budget includes for overhead costs for audit services & administrative costs.
- No new project include in proposed budget.

URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

Resources by Type:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Resources					
Interest	\$ 23,571	\$ 21,419	\$ 4,728	\$ 3,965	\$ 200
Loan proceeds	-	700,000	-	100,000	-
Total Resources	23,571	721,419	4,728	103,965	200
Beginning Fund Balance	455,468	449,449	371,780	64,635	4,360
Total Revenue	479,039	1,170,868	376,508	168,600	4,560
Expenditures by Category:					
	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 REVISED BUDGET	FY 2010/11 ADOPTED BUDGET
Transfers	-	500,000	-	-	-
Materials & services	10,998	24,338	4,863	14,500	3,600
Capital improvements	18,592	274,750	306,972	154,100	-
Operating contingencies	-	-	-	-	960
Total Expenditures	29,590	799,089	311,835	168,600	4,560
Net Total	\$ 449,449	\$ 371,780	\$- \$ 64,673	\$ -	\$ -

21 - URBAN RENEWAL PROJECT FUND		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
		ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
REVENUE								
21-4-00-301	INTEREST EARNED	\$ 23,571	\$ 21,419	\$ 4,728	\$ 3,965	\$ 200	\$ 200	\$ 200
21-4-00-347	LOAN PROCEEDS	-	700,000	-	-	-	-	-
21-4-00-348	CITY OF SISTERS PROCEEDS	-	-	-	100,000	-	-	-
REVENUE TOTAL		23,571	721,419	4,728	103,965	200	200	200
BEGINNING FUND BALANCE								
21-4-00-400	BEGINNING FUND BALANCE	455,468	449,449	371,780	64,635	4,360	4,360	4,360
BEGINNING FUND BALANCE TOTAL		455,468	449,449	371,780	64,635	4,360	4,360	4,360
21-URBAN RENEWAL PROJ FUND REVENUES TOTAL		479,039	1,170,868	376,508	168,600	4,560	4,560	4,560
EXPENDITURES								
OPERATING CONTINGENCIES								
21-5-00-400	OPERATING CONTINGENCY	-	-	-	-	960	960	960
OPERATING CONTINGENCIES TOTAL		-	-	-	-	960	960	960
TRANSFERS								
21-5-00-650	TRANSFER TO OTHER FUNDS	-	500,000	-	-	-	-	-
TRANSFERS TOTAL		-	500,000	-	-	-	-	-
MATERIALS & SERVICES								
21-5-00-700	ADMINISTRATIVE SERVICES	-	345	800	500	700	700	700
21-5-00-706	AUDITING SERVICES	-	3,270	2,150	2,800	2,900	2,900	2,900
21-5-00-710	LOAN FEES	-	20,723	-	-	-	-	-
21-5-00-726	CONTRACTED SERVICES	10,998	-	1,913	11,200	-	-	-
MATERIALS & SERVICES TOTAL		10,998	24,338	4,863	14,500	3,600	3,600	3,600
CAPITAL OUTLAY								
21-5-00-906	CAPITAL OUTLAY	18,592	-	-	154,100	-	-	-
21-5-00-927	FIRE HALL STREET IMPROVEMENTS	-	274,750	306,972	-	-	-	-

21 - URBAN RENEWAL PROJECT FUND	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11
	ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
CAPITAL OUTLAY TOTAL	18,592	274,750	306,972	154,100	-	-	-
EXPENDITURES TOTAL	29,590	799,088	311,835	168,600	4,560	4,560	4,560
21- URBAN RENEWAL PROJECT FUND NET TOTAL	\$ 449,449	\$ 371,780	\$ 64,673	\$ -	\$ -	\$ -	\$ -

ADDITIONAL INFORMATION

RESOLUTION NO. 2010-11

**A RESOLUTION DECLARING THE CITY'S ELECTION
TO RECEIVE STATE REVENUES**

The City of Sisters resolves as follows:

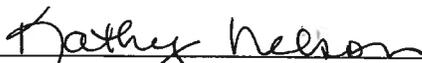
Section 1. Pursuant to ORS 221.770, the City of Sisters hereby elects to receive state revenues for fiscal year 2010-11.

Adopted by the Common Council and approved by the Mayor this 10th day of June 2010.



Lon Kellstrom, Mayor

ATTEST:



Kathy Nelson, City Recorder

I certify that a public hearing before the Budget Committee was held on April 22, 2010, and a public hearing before the City Council was held on June 10, 2010, giving citizens an opportunity to comment on use of State Revenue Sharing.



Kathy Nelson, City Recorder

RESOLUTION NO. 2010-12

**A RESOLUTION DECLARING THE MUNICIPAL SERVICES PROVIDED BY
THE CITY OF SISTERS**

WHEREAS, ORS 221.760 provides as follows:

Section 1. The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services for Fiscal Year 2010/11:

- (1) Police protection
- (2) Fire protection
- (3) Street construction, maintenance and lighting
- (4) Sanitary sewer
- (5) Storm sewers
- (6) Planning, zoning and subdivision control
- (7) One or more utility services; and

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760, now therefore,

BE IT RESOLVED, that the City of Sisters hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760

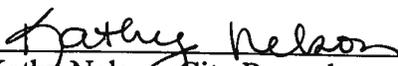
- Police protection
- Fire protection
- Street construction, maintenance and lighting
- Sanitary sewer
- Storm sewers
- Planning, zoning and subdivision control
- One or more utility services

Adopted by the City Council and signed by the Mayor this 10th day of June, 2010.



Lon Kellstrom, Mayor

ATTEST:



Kathy Nelson, City Recorder

RESOLUTION 2010-10**A RESOLUTION ADOPTING THE CITY OF SISTERS BUDGET FOR FISCAL YEAR 2010-2011, MAKING APPROPRIATIONS AND LEVYING TAXES**

BE IT RESOLVED that the City of Sisters City Council hereby adopts the budget for fiscal year 2010-11 in the sum of \$9,300,324 now on file at City Hall.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2010 and for the purposes shown below are hereby appropriated:

General Fund

Council-Manager	201,993
Finance & Administration.....	208,898
Maintenance.....	110,221
Parks.....	198,478
Police.....	432,660
Planning	345,967
Support Services	264,650
Operating Contingency	350,186
Total	\$2,116,053

Water Fund

Personal Services	291,075
Materials & Services.....	211,290
Capital Outlay	66,550
Transfers	17,000
Operating Contingency	70,419
Total	\$656,334

Street Fund

Personal Services	180,684
Materials & Services.....	200,850
Capital Outlay	322,760
Debt Service.....	0
Transfers	13,000
Operating Contingency	11,164
Total	\$728,458

Sewer Fund

Personal Services	309,740
Materials & Services.....	200,740
Capital Outlay	175,000
Debt Service.....	409,800
Transfers	38,000

Operating Contingency	578,293
Total	\$1,711,573

Reserve Fund

Capital Outlay	317,000
Operating Contingency	1,326,606
Total	\$1,643,606

Transportation SDC Fund

Materials & Services	8,000
Capital Outlay	40,000
Operating Contingency	491,606
Total	\$539,606

Sewer SDC Fund

Materials & Services	1,000
Debt Service	159,500
Operating Contingency	441,164
Total	\$601,664

Water SDC Fund

Materials & Services	1,000
Capital Outlay	434,700
Operating Contingency	519,805
Total	\$955,505

Park Development Fund

Materials & Services	51,250
Capital Outlay	0
Operating Contingency	113,961
Total	\$165,211

Parking District Fund

Operating Contingency	29,373
Total	\$29,373

City Hall Remodel Fund

Debt Service	139,000
Operating Contingency	13,941
Total	\$152,941

Total Budget Appropriation	\$9,300,424
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BE IT RESOLVED that the City Council of the City of Sisters hereby imposed the taxes provided for in the adopted budget at the rate of \$2.6417 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2010-11 upon assessed value of all taxable property within the city.

BE IT RESOLVED that the City Council of the City of Sisters hereby imposed taxes for 2010-11 as categorized below:

	General Government
General Fund	\$2.6417 per \$1,000

The above resolution statements were approved and declared adopted by the Sisters City Council and approved by the Mayor on this 10th day of June 2010.



Lon Kellstrom, Mayor

Absent

William Merrill, Council President



Jerry Bogart, Councilor



Pat Thompson, Councilor

Absent

Sharlene Weed, Councilor

ATTEST:



Kathy Nelson, City Recorder

RESOLUTION NO. URA 2010-02**A RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR 2010-2011 ESTABLISHING THE TAX INCREMENT AUTHORITY, MAKING APPROPRIATIONS AND COLLECTING 100% OF THE DIVISION OF TAX.**

BE IT RESOLVED that the Sisters Urban Renewal Agency Board hereby adopts the budget for fiscal year 2010-2011 as approved by the Budget Committee, in the sum of \$372,461 now on file at City Hall.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2010 and for the purposes shown below are hereby appropriated:

Urban Renewal Project Fund

Materials & Services	\$	3,600
Contingency		960

Total Appropriations \$ 4,560

Urban Renewal Debt Service Fund

Debt Service	\$	168,200
Contingency		199,701

Total Appropriations \$ 367,901

BE IT RESOLVED THAT THE City Council of the City of Sisters hereby elects to collect 100% of the Division of Tax revenue for the Urban Renewal Area adopted Fiscal Year 2010-2011 budget.

The following allocation and categorization subject to the limits of Section 11b, Article XI of the Oregon Constitution make up the amount to be collected:

	Urban Renewal
Division of Tax:	100%

The above resolution statements were approved and declared adopted and approved by the Sisters Agency Board on this 10th day of June 2010.

Lon Kellstrom
Lon Kellstrom, Board Chair

Absent
Bill Merrill, Board Member

Jerry Bogart
Jerry Bogart, Board Member

Pat Thompson
Pat Thompson, Board Member

Absent
Sharlene Weed, Board Member

ATTEST:

Kathy Nelson
Kathy Nelson, City Recorder

Debt Obligation Summary

OVERVIEW

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

Debt service appropriations provide for the payment of principal and interest on bonds and notes. The City has notes payable, revenue bonds and full faith and credit obligations.

Full faith and credit obligations are backed by the City's General Fund and may be repaid from other resources.

Revenue bonds are used to finance enterprise-related capital and are repaid from related utility charges.

The City has four outstanding notes payable. The debt is with a State of Oregon Department of Environment Quality and Economic Development Department and was used to construction the sewer system. The debt is repaid from sewer charges.

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 may be required, with DisclosureUSA (www.disclosureusa.com).

LEGAL DEBT MARGIN

ORS 287.004 provides a debt limit general obligation bonds of 3% of the real market value of taxable property within the City's boundaries. The City is not a risk of exceeding its legal debt limit.

Computation of Legal Debt Margin:

Assessed Valuation (estimated)	\$ 643,450,218
Debt Limit Rate	<u>3%</u>
Debt Limit	19,303,507
Less general bonded debt June 30, 2010	<u>1,661,291</u>
Legal debt margin	<u>\$ 17,642,216</u>

Source: Deschutes County Assessor's Office

Debt Obligation Summary

LONG-TERM DEBT - ESTIMATED AS OF JUNE 30, 2011

	Interest Rate	Final Maturity Date	Issue Amount	Outstanding Principal
General Fund Supporting Full Faith & Credit Debt:				
City Hall Facility, Building, Series 2006	4.8%	06/01/2020	\$ 1,400,000	\$ 993,434
Urban Renewal, Infrastructure, Series 2008	3.95%	06/01/2018	700,000	515,553
Revenue Bonds:				
Sewer Revenue, Series 2000	4.5%	09/01/2040	5,708,000	4,947,671
Loans Payable:				
Sewer System, Series 2000	5.25%-5.625%	04/01/2025	1,000,000	716,163
Sewer System, Series 2002	5.5%	12/01/2026	250,000	194,987
Sewer System, Series 2002	3.39%	08/01/2021	42,080	26,036
Sewer System, Series 2007	4.40%	12/01/2021	1,700,000	1,333,005
				<u>\$ 8,726,849</u>

DEBT SERVICE OBLIGATIONS

GENERAL FUND - FULL FAITH AND CREDIT BOND, SERIES 2008

In May 28, 2008, the City issues full faith and credit obligation bonds to finance the costs of East Cascade Realignment to Fire Hall and to repay the City for costs of initially internally financed. Security of the loan is the full faith and credit of the City, but is payable from Urban Renewal Agency property tax increment revenues. The debt was issued in the amount of \$700,000 with a net interest cost of 3.95%. Final maturity is June 1, 2018.

GENERAL FUND - FULL FAITH AND CREDIT BOND, SERIES 2006

On April 5, 2006, the City issued a full faith and credit bonds to finance the construction of City Hall and to pay loan costs. The bond principal is payable annually and the interest is payable semiannually at 4.8%, with final payments due June 1, 2020. The bonds are direct obligations and pledge the full faith and credit of the City.

Future maturities of the combined issues are as follows:

Year Ending June 30	Principal	Interest
2012	156,465	67,506
2013	163,444	60,528
2014	170,735	53,236
2015	178,355	45,617
2016	186,318	37,655
2017	194,638	29,334
2018	203,242	20,641
2019	126,125	1,398
2020	132,180	6,344
	<u>\$ 1,511,502</u>	<u>\$ 322,259</u>

Debt Obligation Summary

SEWER REVENUE BONDS, SERIES 2000

In September of 2000, sewer revenue bonds were issued in the amount \$3,325,700 and \$2,832,300 to construct a sewer system. These bonds carry an interest rate of 4.5%. These bonds are held by Rural Development of the USDA. The debt covenants require the rates charged by the Sewer Fund to be sufficient for payment of all operating expenses including the loan repayment and to maintain the sewer treatment facility in good working condition.

Future maturities of the bonds are as follows:

Year Ending June 30	Principal	Interest
2012	87,586	222,645
2013	91,527	218,704
2014-2018	523,250	1,027,905
2019-2023	652,067	899,088
2024-2028	812,593	738,562
2029-2033	1,012,636	538,519
2034-2038	1,261,930	289,225
2039-2041	506,082	39,105
	\$ 4,947,671	\$ 3,973,753

LOANS PAYABLE

On May 9, 1999, a loan in the amount of \$42,080 was borrowed from the State of Oregon Department of Environmental Quality (DEQ) to assist in the financing of the construction of the sewer wastewater system facility. The loan requires annual payments of \$1,483 for 40 years, including interest at 3.39%.

On April 12, 2000, a loan in the amount of \$1,000,000 was borrowed from the State of Oregon Economic Development Department (OEDD) to assist in the financing of the construction of a sewer system. The loan requires 25 annual payments of approximately \$75,000, including interest at 5.25% to 5.625%.

On July 23, 2002, a loan in the amount of \$250,000 was borrowed from the State of Oregon Economic Development Department (OEDD) to assist in the financing of the construction of a sewer system. The loan requires 25 annual payments on \$18,637, including interest at 5.5%.

In December 2006, a loan in the amount of \$1,700,000 was borrowed from the Bank of America to purchase 230.89 acres of property for effluent disposal and reuse. The loan requires quarterly interest and principal payments of \$39,803, including interest at 4.4%. Future maturities of the loans payable are as follows:

Debt Obligation Summary

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2012	148,210	108,358
2013	153,618	101,300
2014-2018	893,346	388,472
2019-2023	871,286	161,839
2024-2027	<u>203,729</u>	<u>21,060</u>
	<u>\$2,270,189</u>	<u>\$ 781,029</u>

FUTURE DEBT PLANS

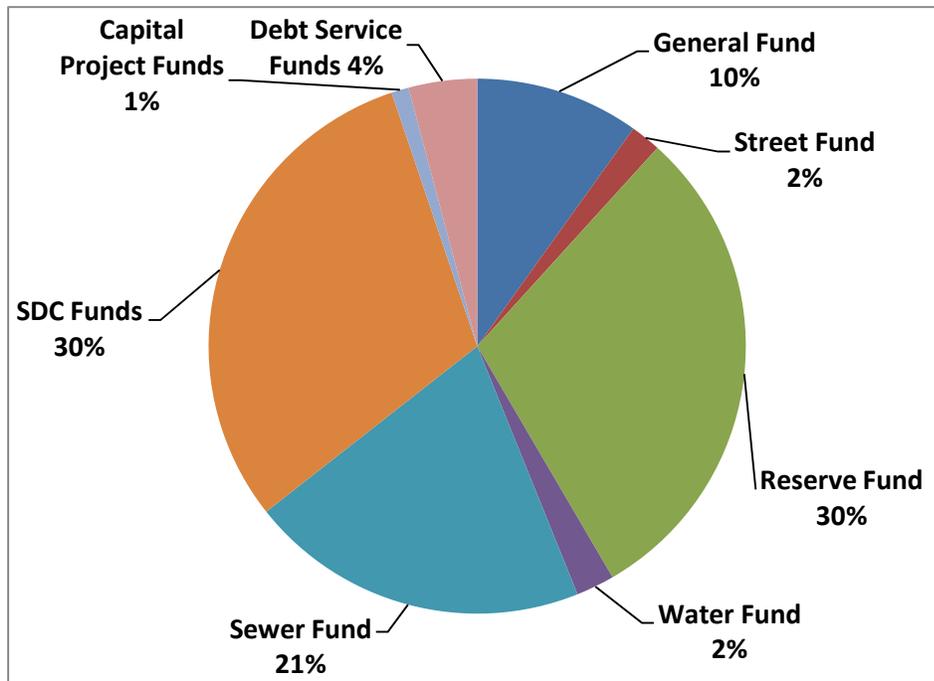
During the fiscal year 2010/1, the City has no new debt obligations budgeted.

Fund Balance



The City is anticipated to have approximately \$6.3 million in beginning fund balance for FY 2010/11. A fund balance is defined as the excess of a fund's total assets over its total liabilities. The fund balance total is the money carried over from previous fiscal years.

FY 2010/11 Beginning Fund balance by Fund \$6,301,485



The largest portion of the fund balance balances is made up to \$3.35 million in the enterprise and SDC funds; Water Fund, Sewer Fund and SDC Funds. These funds are dedicated to the operation, maintenance, and capital improvement programs of the City's sewer and a future water supply.

The second largest portion of the beginning fund balances, \$1.88 million, is the Reserve Fund. The balance of this fund is a combination of reserved dollars for an operating contingency or "rainy day fund", police reinstatement and equipment, building and vehicle reserves.

In the City's General Fund, the beginning fund balance is anticipated to be \$622,722. Fund resources are primarily from property taxes, franchise fees and charges for services. These revenues fund a variety of services provided to the community such as police protection (contracted with Deschutes County Sherriff's Department), city administration and support services. The primary purpose of the beginning fund balance is to provide cash flow for operations until the current year property tax revenues are received and additionally provide an operation contingency.

Fund Balance



The Street Fund supports activities of design, construction, maintenance and repair of 32 lane miles of city streets. The beginning fund balance increased by 91.29% due to a retro payment for franchise fees and collection of local gas tax revenues beginning April 2010.

Included in the capital project funds are Park Development Fund and Urban Renewal Project Fund. There is no capital project budgeted amount in either fund for FY 2010/11.

In the Parking District Fund, the balance is \$ 242,158. The balance of this fund is dedicated to parking improvements in the Commercial Parking District per the Parking Master Plan.

FUND BALANCE ACTIVITY SUMMARY FOR FY 2010/11 BEGINNING AND PROJECTED ENDING FUND BALANCES

The below table shows the total fund balance is expected to decline over FY 2010/11, assuming all revenues and expenditures transpire as the FY 2010/11 budget projects.

Fund	Beginning Fund Balance	Projected Ending Fund Balance	Dollar Change in Fund Balance	Percentage Change in Fund Balance
* General Fund	\$ 622,722	\$ 495,855	\$ (126,867)	-20.37%
* Street Fund	115,282	88,538	(26,744)	-23.20%
Reserve Fund	1,882,812	1,577,812	(305,000)	-16.20%
Transportation SDC Fund	497,021	512,521	15,500	3.12%
Park Development Fund	104,240	96,790	(7,450)	-7.15%
Parking District Fund	40,537	57,537	17,000	41.94%
City Hall Remodel Fund	14,211	14,231	20	0.14%
* Water Fund	145,858	140,043	(5,815)	-3.99%
* Sewer Fund	1,290,543	921,263	(369,280)	-28.61%
* Sewer SDC Fund	506,439	458,339	(48,100)	-9.50%
* Water SDC Fund	811,054	461,354	(349,700)	-43.12%
Urban Renewal Debt Service Fund	245,926	213,926	(32,000)	-13.01%
Urban Renewal Project Fund	24,840	21,440	(3,400)	-13.69%
Total Fund Balances	\$ 6,301,485	\$ 5,059,649	\$ (1,241,836)	-19.71%

* Major fund

Overall, current operating revenues exceed current operating expenditures allowing the City to maintain core services in FY 2010/11, even under distressed economic conditions.

For all funds, Capital improvements total \$1,356,010 which results in making overall expenditures exceed revenues which is the main reason for the decline in the projected ending fund balances. The following funds account for 79% of the budgeted capital outlay expenditures: Street Fund, Reserve Fund and Water SDC Fund totaling \$1,074,460.

The Sewer Fund is anticipated to decline by \$369,280 over FY 2010/11. The major reason behind the decline is a result of paying \$409,800 in debt.

Additional Information

Salary – Historical Data

FOUR YEAR COMPARISON:

	Actual	Annual Budget	Actual	Annual Budget	Actual	Adopted Budget	Revised Budget	Adopted Budget
	2006/07	2007/08	2007/08	2008/09	2008/09	2009/10	2009/10	2010/11
Salary	602,275	883,808	780,089	990,184	875,074	947,148	916,799	973,914
Benefits	262,551	415,673	356,576	469,669	417,368	454,726	440,155	479,815
Total Personal Services	864,826	1,299,481	1,136,665	1,459,853	1,292,442	1,401,874	1,356,954	1,453,729
Actual Change	130,899		271,839		155,777		64,512	
%age increase	17.84%		31.43%		13.70%		4.99%	
Budget Change		289,998		160,372		(57,979)		51,855
%age increase		28.73%		12.34%		-3.97%		3.70%
Full Time Equivalent		18.83		20		19.25		19.25

SIX YEAR COMPARISON BY DEPARTMENT:

DEPARTMENT	Full Time Equivalent					
	2006	2007	2008	2009	2010	2011
City Manager's Office	1	2	2	2	2	2
Finance & Administration	2	2	3	3.5	3.75	3.75
Community Development	4	4	4.5	4	4	4
Police	0	0	0.5	0	0	0
Public Works	7	8.33	9.33	10.5	9.5	9.5
Total	14	16.33	19.33	20	19.25	19.25

Fiscal Policies



Introduction

The preparation of the budget begins the annual financial management cycle for the City. This process progresses to an adopted budget, and continues through accounting, monitoring and evaluating financial performance and status.

This manual is distributed to the Mayor, Councilors, City Manager and Directors. Anyone who has responsibility for management of the budget and/or the financial affairs of a department should have a manual made available to them by their Department Director.

This manual is intended to be an overview of various fiscal policies (and eventually procedures) and is not meant to be a detailed authority source. If the material in the manual does not answer a question, please contact the Finance Director for guidance.

Other resources are available to supplement this material such as the City of Sisters Personnel Handbook, Oregon Revised Statutes and Oregon Budget Law.

Objectives

- To enhance the City Council's decision-making ability by providing accurate information on revenue and operating costs.
- To ensure the legal use of all City funds through efficient systems of financial security and internal control.
- Establish a standard operating procedure to guide day-to-day activities of the City's financial operation. This will allow people to make a decision within a structured framework which provides consistency and order.
- To provide and maintain essential public services, facilities, utilities, infrastructure and capital equipment.

Revenue Policy

- A. 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.
- B. The City should take advantage of every revenue generating authority provided by Oregon Statutes, including but not limited to State Shared Revenues, Transient Room Taxes, franchise fees, user fees and System Development Charges.
- C. The City will maximize the use of service users' charges in lieu of ad valorem taxes and subsidies from other city funds, for services that can be identified and where costs are directly related to the level of

service provided. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.

- D. The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, liens and other methods of collection, such as imposing penalties and late charges, may be used. Any utility account that has been closed with an outstanding balance and has not been collected within six (6) months, with the approval of the City Manager, will be considered a bad debt.
- E. Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements. These enterprise funds will totally support total costs and rates will be reviewed as needed. Rates will be adjusted as needed to account for major changes in consumption, capital improvements and cost increases.
- F. System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, storm water, water, sewer, and park facilities. These revenues are legally restricted by a formal plan.

Expenditures

- A. The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area.
- B. Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personal Services.
- C. 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.
- D. The operation of City utilities and streets and city property maintenance must have adequate funds to procure needed supplies and parts.
- E. All consultant contracts in excess of an amount set by resolution will be approved by the City Council.
- F. All expenditure invoices must be approved by the City Manager, Finance Director, Public Works Director or Planning Director before going to the City Council for final approval.
- G. Two signatures are required on City checks and invoices or statements require the Finance Director's initial.
- H. Capital outlay expenses:
 - 1. The goal of capital budgeting is to sustain current service levels as growth occurs.
 - 2. The City will provide for adequate maintenance of equipment and capital assets. The City will make annual contributions to the Reserve Fund or fund reserves to ensure that monies will be available as needed to replace City vehicles, equipment and facilities.

3. The City will determine and use the most appropriate method for financing all new capital projects. Long-term debt, leases or bond financing shall only be used for the acquisition of capital facilities or specialized equipment. Long-term debt or bond financing shall not be used to finance current operating expenditures.
4. Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.
5. The City will maintain a capital improvement plan (CIP) which will then be approved by the City Council.

Operating Budgetary Policies

- A. 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 maximum tax levy for the City Council to adopt. The Budget Committee may consider and develop recommendations on other financial issues as delegated by the City Council.
- B. The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. The City will finance all current expenditures with current revenues which includes transfers-in and carry forward fund balances.
- C. The City budget will support City Council goals and priorities and the long-range needs of the community.
- D. Multi-year projections will be prepared in conjunction with the proposed budget to determine if adjustments in expenditures or revenues are needed.
- E. 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.
- F. The City will allocate direct and administrative costs to each fund based upon the cost of providing these services. The City will recalculate the cost of administrative services each year.

Accounting Policy

- A. The City shall establish and maintain its accounting systems according to Generally Accepted Accounting Principles (GAAP) and Oregon Budget Law. The City will issue an Annual Financial Report (audit report) each fiscal year.
- B. An annual audit shall be performed by an independent certified public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
- C. Full disclosure of the City's financial condition shall be provided in the financial statements and bond representations.
- D. Monthly budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate

governmental, staff and management personnel in a timely manner and made available for public inspection.

- E. Adjustments to the annual budget will be made as appropriate by a Budget Transfer Resolution approved by the City Council.
- F. The accounting system will provide monthly information about cash position and investment performance.

Debt Policy

- A. Capital projects, financed through the issuance of bonds, will be financed for a period not to exceed the useful life of the project.
- B. The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
- C. 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.

Reserve Policy

- A. The City shall establish an operating contingency appropriation to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. This appropriation shall be at least 15% of a fund's budgeted expenditures (excluding capital outlay) for the fiscal year.
- B. The City shall make annual contributions from appropriate funds to the Reserve Fund or fund reserves to ensure that monies will be available as needed.

Investments

- A. 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 or Bank of the Cascade Money Market Account, whichever reports the highest interest rates.

Management of Fiscal Policy

- A. Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution.
- B. The Finance Director shall recommend fiscal changes in policy to the City Council. The City Manager or designee shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels and/or finances.
- C. The Finance Director shall review the City's fiscal policies annually.
- D. The City Manager shall implement fiscal policies and monitor compliance.
- E. If the City Manager discovers a material deviation from policy, the City Manager shall report it in writing to the City Council in a timely manner.

FIXED ASSET CAPITALIZATION POLICY

Purpose and Scope

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

Asset Value

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

The historical cost of a capital asset includes the following:

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

Capitalization Threshold

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

Grouped or Networked Assets

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

Depreciation Method

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

Estimated Useful Lives

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

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

Utility Systems	25 – 40 years
Infrastructure	20 – 40 years

Improvements vs. Maintenance Costs

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

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

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

Assets Below Capitalization Policy

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

Glossary



Accrual Basis

Method of accounting recognizing transactions when they occur without regard toward cash flow timing.

Actual

Actual, as used in the fund, revenue, and expenditure summaries within the budget document, represents the actual cost results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

Adopted Budget

Financial program which forms the basis for appropriations. Adopted by the governing body.

Approved Budget

Proposed budget as amended and approved by the Budget Committee and recommended to the City Council for adoption.

Appropriations

Legal authorization granted by the City Council to spend public funds. Appropriations within each program may not be exceeded.

Assessed Value

The value set on real and personal taxable property as a basis for levying taxes.

Assets

Resources having monetary values and that are owned or held by an entity.

Audit

Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

Balanced Budget

A budget in which planned expenditures do not exceed projected funds available.

Balance Sheet

A financial statement reporting the organization's assets, liabilities and equity activities.

Beginning Fund Balance

The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Bond

A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, together with periodic interest as a specified rate.

Budget

Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year. (ORS 294.311. (4))

Budget Calendar

The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budget Committee

Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district. (ORS 294.336)

Budget Document

The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

Budget Message

Written explanation of the budget and the local government's financial priorities. Prepared by the executive officer or chairperson of the governing body. (ORS294.391)

Budget Officer

Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget. (ORS 294.311)

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal in the enterprise funds is subject to appropriation.

Capital Budget

The City's budget for projects, major repairs, and improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings.)

Capital Expenditures

Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project

Expenditures which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewers, storm drains and other public facilities.

Capital Improvement Plan (CIP)

A twenty year plan which outlines the anticipated infrastructure needs to service the City's population growth.

Capital Outlay

Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. (ORS 294.352 (6))

Capital Projects

Major repairs, improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks and buildings).

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest income. Cash management refers to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

CDD

Refers to the City's Community Development Department.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Annual Financial Report (CAFR)

The annual audited results of the City's financial position and activity.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

The General Contingency is not a fund. It is a line item appropriation within an operating fund. Each operating fund is allowed one appropriation for a general operation contingency. The estimate for

general operating contingencies is based on the assumption that in any municipal operating fund, certain unforeseen expenditures will become necessary.

Contractual Services

Services rendered to City activities by private firms, individuals or other government agencies. Examples of these services include engineering, law enforcement, and city attorney services.

Debt Service

Interest and principal on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's General Obligation Bonds.

Department

A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation

(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital Asset which is charged as an expense during a particular period.

Designated Fund

A portion of unreserved fund balance designated by City Balance policy for a specific future use.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrances

Amount of money committed and set aside, but not yet expended, for the purchase of specific goods or services.

Ending Balance

The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Funds

A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominately self-supporting by user charges and fees.

Expenditures

The outflow of funds paid or to be paid for an asset obtained (Requirements) or goods and services obtained regardless of when expense is actually paid. The term applies to all funds.

Fees

Charges for specific services levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include business and nonbusiness license, fines, and user charges.

Fiduciary Fund

Funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

Fiscal Management

A government's directive with respect to revenue's, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budget and its funding.

Fiscal Year

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. (July 1 through June 30 for the City of Sisters.) (ORS 294.311 (13))

Fixed Assets

Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

Franchise Fee

A franchise fee is charged for the privilege of using public right-of-way and property within the City for public or private purposes. The City currently assesses franchise fees on cable television, utilities, gas and telephone services.

FTE

Refers to a full time employee or full time equivalent.

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 a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit.

Funding

Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

General Fund

Financial transactions relating to all governmental activities for which specific types of funds are not required are recorded in a General Fund. This fund is used for all receipts not dedicated for a specific purpose.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds

Bonds secured by the full faith and credit of the issuer. General Obligation bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and City facilities.

Governmental Fund

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds.

Grant

Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

Infrastructure

That portion of a city's assets located at or below ground level, including the water system, sewer system, and streets.

Indirect Charges

Administrative costs that are incurred in one fund in support of another operating program.

Indirect Cost Allocation

The allocation of administrative costs that are incurred in one fund in support of another operating program.

Interfund Transfers

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund. (ORS 294.450)

Investment Revenue

Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

ISF

Refers to an inter-service fund transfer where certain departments recoup costs based on the services provided to other departments within the City.

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

L.I.D. (Local Improvement District)

The property which is to be assessed for the cost or part of the cost of a local improvement and the property on which the local improvement is located.

Local Budget Law

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50 percent voter turnout.

Materials & Services

Expendable items such as supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not considered as a capital item.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets a maximum \$10 tax rate on individual properties for the aggregate of all non-school taxing jurisdictions. Schools' maximum rate is limited to \$5.

Measure 50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to 3 percent except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either (i) a general election in an even numbered year; or (ii) at any other election in which at least 50 percent registered voters cast a ballot.

Non-Operating Budget

Part of the budget composed of the following items: interfund transfers, reserves, contingencies, capital projects, and debt service payments.

ODOT

Refers to the Oregon Department of Transportation.

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it is the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

PERS

Refers to the Public Employee Retirement System.

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Permanent Tax Rate

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit in Fiscal Year 1998. This permanent rate applies to property taxes for operations. The permanent tax rate for the City of Redmond is \$6.16 per \$1,000 of assessed value.

Personal Services

The cost of salaries and benefits associated with compensating employees for their labor.

Projection

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Property Tax

Based according to assessed value of property and is used as the source of monies to support various funds.

Proposed Budget

Financial and operating program prepared by the budget officer, submitted to the public and the budget committee for review.

Real Market Value

The estimated value of property if sold.

Reserve

An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

Resolution

A special or temporary order of a legislative body requiring City Council action.

Resources (Revenues)

All amounts of money received by a government from external sources other than expense refunds, capital contributions, and residual equity transfers.

Revenue Bonds

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise or other specified non-property tax.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a capital improvement or service deemed to be beneficial primarily to those properties. (Also See Local Improvement District)

Special Revenue Funds

Special Revenue Funds are established only for special tax levies and other dedicated revenues whenever required by statutes, charter provisions, or the terms under which revenue is dedicated.

Supplemental Budget

Appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

System Development Charges (SDCs)

Fees charged to new development to pay for capacity adding infrastructure improvements necessary to accommodate new growth within the transportation, parks, water and wastewater infrastructure systems. The framework for collection of SDCs is established per ORS 223.297-223.314.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Levy

The total amount of property taxes needed to pay for various fund operations; General Fund.

Tax Rate

A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

Tax Revenue

Includes property taxes, hotel and motel room tax, and state shared revenues.

Tax Roll

The official list showing the amount of taxes levied against each property.

Transfers

The authorized exchange of cash or other resources between funds.

Trust Fund

Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.