



# CITY OF SISTERS

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## ADOPTED BUDGET FISCAL YEAR 2013—2014

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COVER:

This year's City of Sisters budget book is showcasing "Letter Art Photography" which is more than just a picture! Julie Pieper and Kim Keaton assisted in designing the letter art used in Nicole's photography. All photos were created and taken by Nicole Montalvo.

The City of Sisters sincerely thanks Nicole Montalvo for her western inspired letter art photos representing the "Spirit of Sisters" and to Julie Pieper and Kim Keaton for their assistance in the design of the cover.



## CITY OF SISTERS, OREGON ADOPTED BUDGET FY 2013/14

<u>Where The Money Comes From:</u>	<u>City</u>	<u>%age of Total</u>	<u>Urban Renewal Agency</u>	<u>%age of Total</u>
Property taxes	\$ 761,000	8.4%	\$ 183,200	21%
Other taxes	454,500	5.0%	-	0%
Franchise fees	252,000	2.8%	-	0%
Licenses and fees	358,300	3.9%	-	0%
Charges for services	1,212,800	13.4%	-	0%
Intergovernmental	197,708	2.2%	-	0%
Fines & forfeitures	2,500	0.0%	-	0%
System development charges	176,500	1.9%	-	0%
Rental income	57,000	0.6%	-	0%
Interest on investments	31,110	0.3%	2,700	0%
Loan proceeds	22,100	0.2%	267,248	31%
Transfers in	246,824	2.7%	-	0%
Miscellaneous	29,550	0.3%	-	0%
Beginning fund balance	5,275,455	58.1%	419,987	48%
<b>Total Revenues</b>	<b>\$ 9,077,347</b>	<b>100.0%</b>	<b>\$ 873,135</b>	<b>100%</b>

<u>Where The Money Goes:</u>				
Personnel services	\$ 1,417,569	16%	\$ -	0%
Material and services	1,513,781	17%	4,100	0%
Debt service	708,000	8%	109,040	12%
Capital improvements	212,100	2%	263,148	30%
Operating contingencies	2,609,311	29%	496,847	57%
Unappropriated reserves	2,369,758	26%	-	0%
Transfers out	246,828	3%	-	0%
<b>Total Expenditures</b>	<b>\$ 9,077,347</b>	<b>100%</b>	<b>\$ 873,135</b>	<b>100%</b>

<u>Other Facts:</u>		<u>Page Locator</u>
Staffing (full time equivalent)	17.25	132
Assessed value (FYE 2013)	\$ 311,781,487	90
Debt outstanding (est. July 2013)	\$ 8,392,072	126
Tax rate (per \$1,000)	\$ 2.6417	91-92

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Major revenues in FY 2013/14, 32.9% of the total is represented by the five categories.



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# City of Sister Adopted Budget For Fiscal Year 2013-2014

## **CITY COUNCILS**

Brad Boyd, Mayor  
McKibben Womack, Council President  
David Asson  
Catherine Childress  
Wendy Holzman

## **APPOINTED OFFICIALS**

Cris Converse, Chair  
Davina Luz, Vice Chair  
Sue Boettner  
Gwen Chapman  
Cris Converse  
Chris Frye

## **CITY STAFF**

Andrew Gorayeb, City Manager  
Lisa Young, Finance and Administration Director  
Paul Bertagna, Public Works Director  
Pauline Hardie, Community Development Director  
Kathy Nelson, City Recorder  
Erik Huffman, City Engineer  
Steve Bryant, City Attorney

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sisters  
Oregon**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morill*

President

*Jeffrey R. Egan*

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, 2012. 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.



**TO:** Budget Committee Members and Citizens  
**FROM:** Andrew Gorayeb, City Manager  
**DATE:** June 20, 2013  
**RE:** Presenting the Fiscal Year 2013/14 Adopted Budget

### OVERVIEW

This Fiscal Year 2013/14 Budget serves as a financial guide and work plan for the coming year. More detailed information on the goals and priorities for the City of Sisters are in the Reader's Guide section starting on page 10.

Sisters continues to struggle with the overall effects of the Great Recession. Vacancies are high, businesses are struggling to hang on and rents and revenues continue to slide. Despite these dismal economic conditions, there is some positive news appearing on the horizon, The Portland metropolitan region job rate grew at a moderate pace of 1.9 percent in 2012. Essentially, most of the job growth in the state of Oregon in 2012 was in the Portland region. Building permit numbers hit a record high of 1,039 units in January and 1,134 in February. The Portland region hasn't seen performance numbers that strong since the summer of 2007 and home values there climbed at a rate of 8.3% over the past 12 months.

These positive events in the major economic center of our state should bode well for the economy in Sisters. As such, we have begun to see a turnaround in the real estate market, activity is up and prices are slowly recovering. Select business sales are up and the general trend appears to be positive. The city has seen a slight increase in business license and building permit requests and the number of inquiries to the planning and building departments has grown over the past several months. Sisters largest employer, Sisters School District, is budgeting to increase funding slightly for the first time in four (4) years. These factors give a reason to be cautiously optimistic regarding the overall economy here in Sisters.

One area of opportunity for the City of Sisters is in refinancing its current municipal debts. The current interest rate market should offer favorable rates compared to the present debt owed by the city. This should reduce the expense burden for each fund that currently pays debt service.

### CITY OVERVIEW

We are a city of 17.25 FTE (Full Time Employees), we employ an additional 3 people on a part-time contracted basis, as well as contract for building permit / inspection services from Deschutes County. We own 12 buildings and 3 public restroom facilities book valued at \$2,979,747; Equipment and Systems book valued at \$16,100,961 and Street Improvements book valued at \$2,461,021. We work 365 days per year, 7 days a week,



24 hours a day. We process 1,800 to 1,900 Department of Public Works service calls each year. We process approximately 10,000 to 12,000 customer inquiries per year.

### COMMUNITY AND ECONOMIC TRENDS

- The population in the city increased by approximately 25 individuals during the past year, which represents a 1.2% growth in population
- School enrollment decreased by 3.4% from 1,188 to 1,148 from 2011/12 to 2012/13
- The fiscal year began with 393 licensed businesses and grew to 399 licensed businesses. This represents a 1.5% increase in licensed businesses
- Total assessed property values of the city increased \$2,164,374 which represents a .73% increase from the prior year
- SPRD (Sisters Park and Recreation District) saw a 31% increase in revenues
- SSD (Sisters School District) has budgeted for a 7% increase in revenues. Note: this is the first time SSD has increased its budget in four years
- SCSFD (Sisters Camp Sherman Fire District) saw a 3.7% increase in revenues over budget
- Habitat for Humanity built two and remodeled two additional homes for local families, although store sales and donations are down from the prior year
- FAN (Family Access Network) provided services to 914 clients in 2011/12 and is on track to serve slightly fewer by fiscal year end 2012/13
- Kiwanis (Food Bank) budget was up 4.4% 2011-2012 to 2012-2013 (as of 5/2/13)
- The following businesses had sales changes from 2011 to 2012 as follows:
  - Rays (after being down by -2.6% in 2010 and down -3% in 2011, Sales were slightly up 0.2% in 2012 and trending up so far in 2013),
  - BiMart (up 11%),
  - Melvins (up 20%),
  - Hoyts (down 2.43%)
  - Sisters Drug & Gift (up .05%)
- Energyneering (a rapidly growing local employer) saw more than 200% growth from 2011 to 2012. Twelve employees were added over that same period, with at least four buying homes in Sisters. These traded-sector jobs have helped make the opportunity to remodel the airport possible which in-turn should have a beneficial impact on Sisters Country
- Home sales within the city limits saw a significant increase in activity: Sales from July to June of 2011/12 averaged \$203,563 with 17 homes sold. For the same period in 2012/13, sales averaged \$267,446 and 70 homes sold (through April of 2013)
- Gas Taxes grew by 0.3% from 2011-12 to 2012-13 year to date



- Transient Room Tax revenue grew by 6.8% from 2011 to 2012 and is growing at an estimated rate of 5.1% through June of 2013. Based on direct feedback from a number of local hotel operators, both rates and occupancies appear to be climbing

### KEY ECONOMIC FACTORS AND ASSUMPTIONS

The FY 13/14 budget is driven by key economic factors and assumptions as follows:

- **Property tax revenue** is projected to remain relatively flat from FY 2012/13 collections. This consists of two components:
  - Due to the continued volatile real estate market, the Deschutes County Assessor is forecasting a range of +3-5% in the City's assessed value. Therefore the city has chosen to take a very conservative approach and budget no increase in assessed values.
  - Given the continuing economic recession, the collection rate for property taxes is assumed at 92.0% which is consistent with collection rates experienced in FY 2012/13.
- **Population** continues to increase. The city's current population is approximately 2,080. It is expected that during the upcoming fiscal year the city's population will continue to increase by approximately 1.2% or twenty-five individuals. Population affects estimates for state shared revenues (cigarette and liquor taxes) and state gas taxes which are distributed on a per capita basis.
- **Economic and Development Activity**
  - Some significant highlights of economic activity during the 2012-13 fiscal year include:
    - The Airport annexation vote, which passed by a substantial margin of 79.65% to 14.27%;
    - Airport runway renewal (resurfacing);
    - The Sisters School District's Local Option Levy passed by an almost identical margin to the airport annexation;
    - Business openings and relocations: Open Door / Clearwater Gallery, The Belfry, St Charles Medical, Northwest Brain & Spine, Guild Mortgage Company, Blue Lily, Rio Restaurant, Blue Alchemy and Deez Nuts, among others;
    - Business closures included: Slicks BBQ, Papandrea's Pizza and Jennifer Lake Gallery.
  - Some anticipated economic activity for the 2013/14 fiscal year include:



- A Sisters dedicated EDCO specialist will be hired (likely before the next fiscal year begins);
  - Enterprise Zone expansion (likely before the next fiscal year begins);
  - Airport annexation and expansion;
  - Cascade Avenue Remodel / Improvement Project;
  - New Construction: There are a number of construction projects currently in the application process or preparing to submit applications. General construction activities in Sisters should increase for FY 2013/14;
- **Staffing and Labor Costs**
    - The budget includes an increase of .25 FTE in the Office Specialist I to .75 FTE and a reduction in Park Host hours and rate. For more historical personnel services information, please refer to additional information section, starting on page 138.
    - Cost of living adjustments (COLA) of 2% are included in the budget. There has not been a COLA adjustment for the City of Sisters staff since 2009.
    - Merit adjustments of 3% are tied to performance.
    - Healthcare benefit premiums are budgeted with at an estimated 4.93% increase above FY 12/13 levels. Employee will continue to contribute 10% of premium cost, ranging estimating from \$57.87 to \$168.60/month per employee depending upon medical plan. The City actively promotes employee wellness through various initiatives including safety meetings, stretching, proper nutrition, chronic illness awareness, employee assistance programs and other measures.
    - The Public Employee Retirement System (PERS) employer contribution rate increased from 17.09% to 21.33% and 13.72% to 17.76% of employee salaries for Tier 1/Tier 2 and Oregon Public Service Retirement Plan (OPSRP) General Service, respectively. The city will continue to pick up the employee's share of the 6% PERS contribution.
  - **Risk Management** assumptions include the following:
    - Worker's compensation insurance rates will increase by 6.1%.
    - Liability insurance will increase by 10.6%.
    - Property insurance will increase by 9.8
    - Auto liability insurance will increase by 8.4%



### FOCUS OF THE FISCAL YEAR 2013/14 BUDGET

The budget has been prepared in accordance with Oregon Budget Law and Government Accounting Standards. It is a balanced budget, meaning that total resources (revenues) equal total requirements (expenditures). The budget is comprised of 13 funds: 9 governmental and 4 proprietary.

The City's total budget is \$9,950,482 which represents a 1.35% decrease from the \$9,817,484 budget last year. Highlights include:

- **Revenues:** Projected General Fund revenues are \$1,729,798, an increase of \$70,241 or additional of 4.23% from budgeted amounts for FY 12/13. The city's largest source of General Fund revenues will continue to be derived from property tax.
- **Reserves:** Once again, the General Fund budget allows for a working capital reserve of \$275,500.
- **Transfers and Loans:** Several interfund transfers are proposed for repayment of loans to the General Fund for urban renewal capital projects and for City Hall debt service payments
- **FTE Re-allocation:** As promised last year, the allocation plan presented this year is designed to reflect how staff will support the City's programs and services over a five-year period. The goal is to set the allocation and then lock it in for five years. This will eliminate the fluctuation of personnel costs between the operating funds but also may not be a true reflection of the costs to support an operating fund in any given year. Over a five year period, however, it will generally reflect the overall personnel costs needed to support a particular operating fund.
- **Economic Development:** The city intends to fund an Economic Development Manager for Sisters with contributions from Deschutes County and private businesses.
- **Law Enforcement Contract:** The city renewed a three year law enforcement contract with the Deschutes County Sheriff's Office effective July 1, 2011. This contract calls for increases of 4% per year. No changes in service levels are proposed.
- **Capital Projects:** The development of a 5 year CIP (Capital Improvement Plan) provides a strategy that allows the City to fund infrastructure improvements over the medium and long term. These projects involve system wide upgrades and when appropriate, take into account opportunities to plan for future growth. Funding for these projects essentially comes from a combination of the operating



funds and SDC funds. The City develops a five year plan and then, through the budget process, sources ways to fund these projects. Major projects for the upcoming year include: Barclay Square water line improvements, Edge of the Pines fire flow improvements, ongoing water system upsizing for new lines to 12 inch, where appropriate, to accommodate growth, as well as street pavement overlays to maintain the overall condition of city streets.

### **BUDGET ADJUSTMENT DETAIL – FISCAL YEAR 2012/13**

A number of items have been changed since the fiscal year 2012/13 budget was adopted last June. The budget adjustments include:

#### **September 13, 2012 Supplement Budget**

##### *Parking District*

- Increase Materials and Services \$5,000 for the unanticipated contracted services for the Main Avenue Reimbursement agreements and decrease the Operating Contingency to balance.

##### *Reserve Fund:*

- In FY 11/12, staff budgeted \$25,000 for the purchase of a 5 yard dump truck. At June 30, 2012, the dump truck was not purchased. In FY 12/13, staff located a dump truck through another municipality. Increase \$7,300 Capital for the equipment purchase and Beginning Fund Balance as actual exceed the FY 12/13 budget amount.

##### *Street Fund:*

- There are three capital outlay projects fully funded by grants in the Street Fund. The street projects were started in prior fiscal years and will be completed within the first quarter of FY 12/13. The proposed budget adjustments are to align the remaining balance of grant revenue and expenditures to actual in order to complete the projects in FY 12/13. The adjustments made were as follows; decrease Capital Outlay by \$19,144 and decrease Beginning Fund Balance by \$176,484, and increase Operating Contingency by \$119,817 and Grants by \$277,157 resulting in net increase of \$100,673 to the Street Fund.

##### *General Fund:*

- In FY 11/12, the General Fund issued an interfund loan to the Urban Renewal Project Fund for the bikeway/pathway improvements on Main Avenue. The project was not completed by June 30, 2012 as projected. Increase an additional interfund loan for \$2,480 to cover administrative and the Main Avenue improvement project costs. Fully payment back to the General Fund was made in FY 12/13.



## March 28, 2013 Supplement Budget

### *General Fund*

- Increase Grants & Pass Throughs for an Urban Renewal Agency loan line item to fund proposed Capital Outlay projects for the Fir Street Improvements (\$4,700), Village Green parking Phase I - Fir Street (\$3,600), and PRT Trailhead relocation (\$4,200) totaling \$12,500. A transfer of budgetary appropriations from the Operating Contingency in the Support Program will balance the transaction.
- Increase the Community Development Program budget Contracted Services line item by \$1,000 for surveying fees to expand the enterprise zone to include downtown by transferring budgetary appropriations from the Operating Contingency in the Support Program.
- Increase the Finance and Administration Program budget Contracted Services line item by \$8,000 for the Website Reconstruction project by transferring budgetary appropriations from the Operating Contingency in the Support Program.
- Increase the Community Development Program budget Contracted Services line item by \$1,500 for the architect fees associated with the Cascade Avenue Project. This is funded by a grant from Certified Local Government grant funds.
- Increase the Maintenance Program budget in Maintenance Recycle Center line item by \$4,366 for the purchase of a security surveillance system at the Recycle Center which is funded by a grant from Citycounty Insurance Services Risk Management program.
- Increase the Council-Manager Program budget in Contracted Services line item by \$7,000 for the City Council goal setting workshop and the Economic Development Strategic Action Plan (EDSAP) update by transferring budgetary appropriations from the Operating Contingency in the Support Program.

### *Sewer Fund*

- Increase Contracted Services by \$1,800 for completing the Public Works Standards and Specifications update by transferring budgetary appropriations from the Operating Contingency.
- Increase Contracted Services by \$21,210 for a feasibility study for the Lazy Z Reuse project which is funded by a grant from the Oregon Water Resources Department.



- Increase Contracted Services by \$14,500 for the tree removal at the wastewater treatment plant and increase Miscellaneous Revenue to balance. The total net proceeds from this project are \$22,103.

### *Water Fund*

- Increase Contracted Services by \$3,400 for completing the Public Works Standards and Specifications update by transferring budgetary appropriations from the Operating Contingency.

### *Street Fund*

- Increase Contracted Services by \$1,800 for completing the Public Works Standards and Specifications update by transferring budgetary appropriations from the Operating Contingency.

## **BEYOND FISCAL YEAR 2013/14**

FY 2013/14 will be a challenging year from a number of fronts. The change in management at City Hall has and will likely produce some minor structural and management changes over the near term. In addition, an effort is underway to “right size” and stability-forecast the Capital Reserves for each of the following, the Street Fund, Enterprise Funds as well as the General Fund. This will, in combination with the refinancing of the current City debts, reduce the expense burden on some of these funds and will hopefully allow water and sewer rates to be structured based on actual stabilized expenses.

As a next step to the process of right sizing Capital Reserves, a concerted effort is being put forward to establish Strategic Reserves for the City of Sisters. Once established, these should allow the City Council to plan and make strategic investments that can benefit the overall economy of Sisters and generate revenue for the community as well as the City.

Staff will continue to closely monitor each and every expenditure of taxpayer funds and will be held accountable for the same. Being responsible and careful with the taxpayer's money, being responsible stewards of community assets and promoting the economic health and well-being of this community are all part of our mission. The City of Sisters is open for business and we intend to make that message resound throughout the State of Oregon.

## **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 other Department Directors, Paul Bertagna and Pauline Hardie as well as the staff (especially Kathy Nelson and Lynne Fujita-Conrads) that have contributed to the creation of this document.



And lastly, I would like to thank you the members of the Budget Committee for your continuing support and thoughtful analysis of the budgetary issues facing the City. Though tough fiscal conditions and the difficult choices we have had to make at times, I am privileged to work alongside our skilled City employees and volunteers to implement our collective vision and I thank them for their hard work and dedication in delivering quality services to our community.

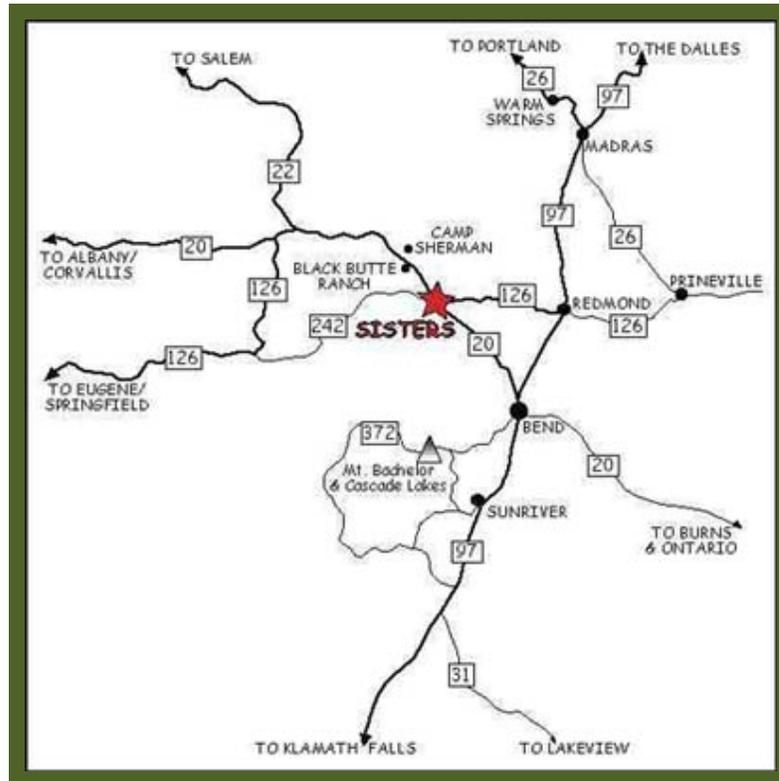
Respectfully submitted,

Andrew Gorayeb  
City Manager & Budget Officer



**CITY OF SISTERS**

The City of Sisters is nestled at the foot of the eastern slope of the Cascades in Central Oregon, 173 miles southeast of Portland and 18 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, road cycling and hiking opportunities for residents and visitors alike.



*“Running Horses” artwork by Brian Bain*



## 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, a destination resort, was platted at the site of the former Brooks-Scanlon logging camp.

Over the years the downtown area was transformed and today Sisters is recognized as a unique destination in Oregon. A town right out of the Old West, Sisters is complete with 1880's turn of the century storefronts. With numerous art galleries, Sisters has become an active arts-based community celebrating and honoring its western roots.

As part Oregon's sesquicentennial celebration in June 2009, our 150<sup>th</sup> birthday, the Wild Stallion was created and donated by Lorenzo Ghiglieri, local and world-renowned artist. The Wild Stallion's legacy will help tell future Oregonians the story of who we are, how we live, and what we cherished in both public art and western culture.



*"The Wild Stallion" by Lorenzo Ghiglieri*

The statue of a rearing *Wild Stallion* reflects the western heritage and spirit of the Sister Community!

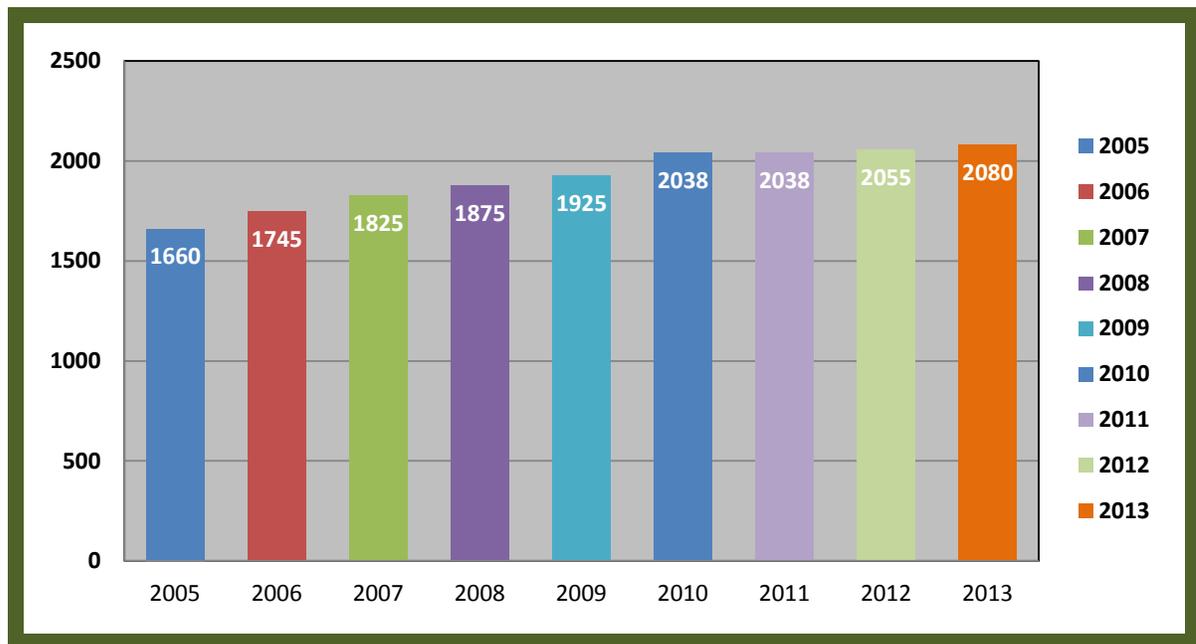
## POPULATION

In a five year period between 2002 and 2007, the city population doubled from 925 to 1,825 persons. If not an unprecedented rate of growth for the population of the City of Sisters, it



was certainly a more dynamic period of time in the city's history. The City of Sisters currently has a population of 2,080.

### Population History 2005-2013



### LIVABILITY

With towering Ponderosa Pines, grassy valleys, and closeness to the Cascade Mountains makes Sisters an excellent place to enjoy hiking, biking (road and trail), golf, horseback riding trails, rafting, backpacking, camping, and fly fishing. On the edge of town, the Deschutes National Forest offers a 1.6 million-acre playground laced with miles and miles of trails, rivers, lakes, wilderness areas and scenic drives.

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. More importantly, Sisters has a strong sense of community, friendliness and true small town charm.

### COMMUNITY SERVICES

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 1,200 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 Parks & Recreation District (SPRD)* was founded in 1995 as a non-profit organization to provide recreation, sports and enrichment programs for Sisters area youth and families. The District boundaries are similar to the Sisters School District boundary. The mission of the SPRD is to provide recreational opportunities designed to benefit the health and wellness of the Sisters community.

#### *Sisters Trail Alliance*

Established in 2001, the Sisters Trail Alliance is an all-volunteer organization dedicated to planning, building and maintaining walking, hiking, cycling and equestrian trails in Sisters County. Their trail plans includes up to 230 miles of signage, trails, pathways, commuter links, single-track and a paved path from Sisters to Black Butte Ranch.

Sisters is a *Silver* level bicycle friendly community as designate by the League of American Bicyclists. Sisters Country is also home to three Scenic Bikeways; McKenzie Pass, Metolius Loops and Sisters to Smith Rock State Park. A scenic bikeway are locally initiated and state designated cycling routes that constitute the “best of the best” in road cycling across the state known for their scenic beauty.

*Sisters Community Garden* is available to Sisters Country 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.

*Deschutes Public Library-Sisters Branch* has a tradition of more than 65 years of library service and community involvement. Exterior design has a western appearance with the interior design features vaulted ceilings and a gas fireplace that gives the reading area a “living room” feel. The community room accommodates 50-60 people for public meetings and social events.

*Deschutes National Forest Service – Sisters Ranger District Office* has available maps, trails, and permits.

*Deschutes County Sheriff – Sisters Substation* has administrative staff and assigned officers Monday through Friday. The office is located in city limits.

*Cascade East Transit* - Central Oregon’s regional public transportation service that offers a transportation option for residents.



**COMMUNITY EVENTS**

Sisters is home to several outstanding festivals and events. There's always something happening in Sisters that draws numerous visitors to Sisters annually; the Village Green craft shows, Sisters Gem Show, Sisters Antique Show, Western and Native Arts Show, Harvest Faire and Sisters in Sisters. This year will be the 73<sup>rd</sup> annual Sisters Rodeo.



The Sisters Outdoor Quilt Show is internationally famous, drawing tens of thousands of visitors annually for 38 years. The event is always on the second Saturday in July.



The Sisters Folk Festival is a three-day music event celebrating American roots music, from blues to bluegrass.





The Sisters Starry Nights Concert Series organized and staffed by volunteers, the event debuted in 1997 and is the major source of funding for the Sisters Schools Foundation. The event has featured performances graciously donated by such artists as Vince Gill, Amy Grant, Lyle Lovett, Kent Logging and Michael McDonald.



### DEVELOPMENT

Sisters offers a variety of development opportunities including manufacturing, office and light industrial uses. Two business parks for light industrial uses are located just north of downtown. Sisters boasts seven different economic sectors including Retail, Tourism, Arts & Culture, Natural Resources & Agribusiness, Light Manufacturing & Industrial, Real Estate & Development and Entrepreneurial. Sisters is an emerging economic center for small and mid-sized companies.

City of Sisters, City of Redmond, and Deschutes County are co-sponsors of the Greater Redmond Enterprise Zone. The program encourages economic development by waiving property taxes on declared investments for eligible business for three years and reduces or waives many City fees.



## SISTERS, OREGON AT A GLANCE

<i>General Information</i>	<i>Demographics</i>	<i>Housing</i>
<ul style="list-style-type: none"> <li>Population: 2,080 (with 10,000 in Sisters Country)</li> <li>Incorporated: 1946</li> <li>Elevation: 3,200</li> </ul>	<ul style="list-style-type: none"> <li>Median Age: 37.4 years</li> <li>Median HH Income: \$49,931</li> <li>Percentage of family households: 66.2%</li> <li>Sisters population is higher than state average for Associates Degree and higher</li> </ul>	<ul style="list-style-type: none"> <li>Average home prices \$267,446</li> <li>Median home prices (residential, less than one acre) \$201,000</li> <li>Average monthly rent for a 3 bedroom \$922/month</li> </ul>

*Stats: Sisters Chamber of Commerce and Economic Development of Central Oregon (EDCO)*

**PROPERTY TAX RATE:** \$2.6417 per \$1,000 of assessed value

### SCHOOLS

- Two Pre-K schools are available.
- Sisters Elementary, Sisters Middle School and Sisters High School are all available with the Public School System.
- Central Oregon Community College and Oregon State University Cascades Campus are located in Bend (18 miles southeast).

### LOCATION/TRANSPORTATION

- Sisters sits at the juncture of Highways 20, 242 and 126, key cross-Cascades route to Eugene, Salem and Portland. Sisters is also proximate to US Highway 97, north-south artery from Canada to Northern California and a preferred trucking route.

### MILEAGE TO:

- Portland, Oregon 173 miles
- Bend, Oregon 18 miles
- Seattle, Washington 328 miles
- Redmond, Oregon 15 miles
- Salem, Oregon 103 miles
- Eugene, Oregon 110 miles



## 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 2080, within a five mile radius, an additional 10,000 residents live in the outlying neighborhoods, acreages, and resorts contributing to a population of the 'Greater Sisters Country'.

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 on first and third Thursday of each month to conduct city business. The City Council guides the city by setting goals, passing ordinances, adopting resolutions, authorizing contracts, and adopting budgets.

City services are delivered by the four departments:

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

The responsibilities of the City Manager's office include overall management of the city organization and execution of policy and objectives formulated by City Council, preparation of the annual budget, community relations and fostering community pride in the City government through excellent customer service.

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.

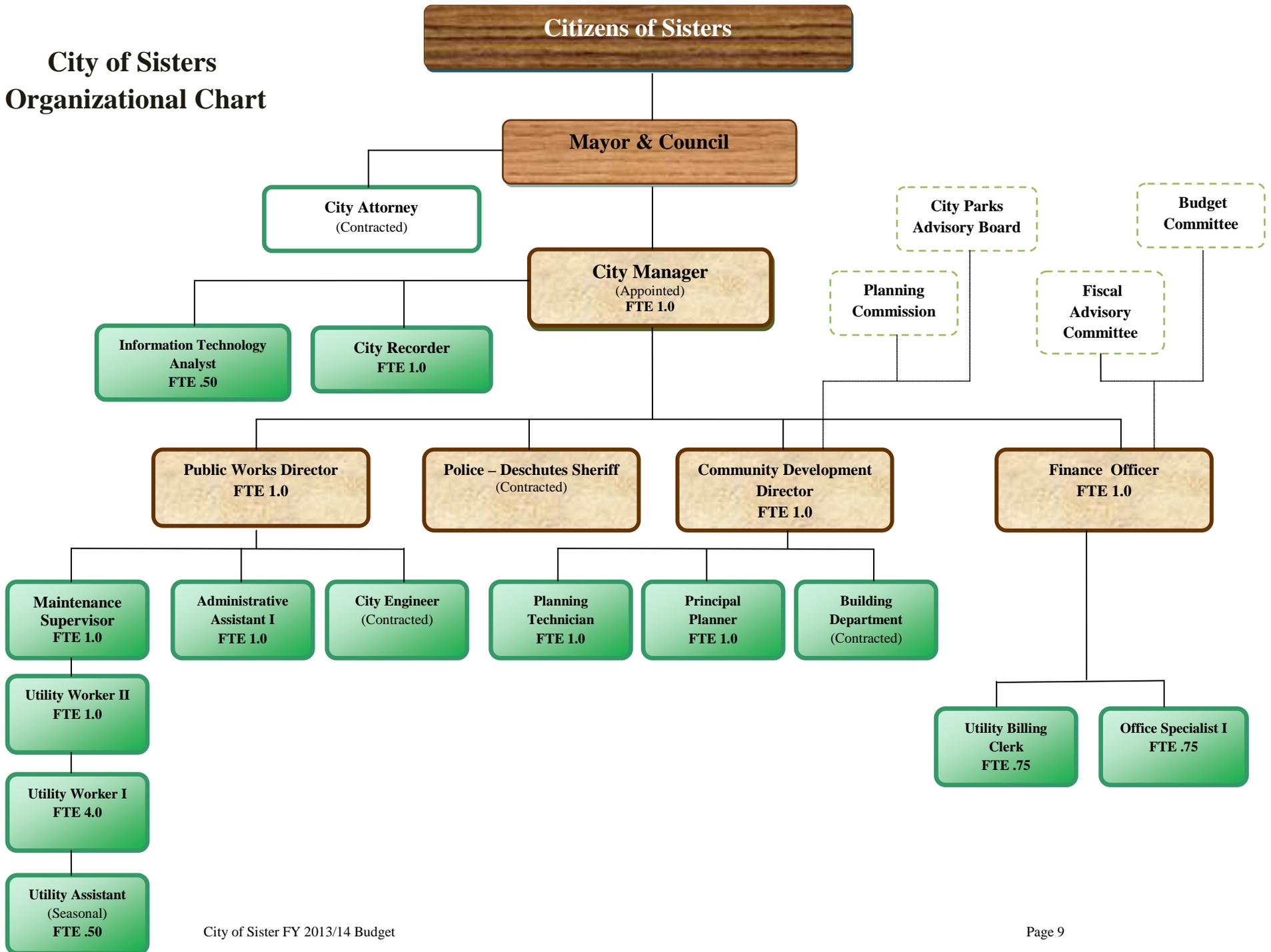
## **Employee Service Principles**

The City promotes the values of public service and accountability by adhering to its own city-wide service principles.

*We value the opportunity to serve our community of Sisters through:*

*Commitment  
Exceptional Customer Service  
Respect and Fairness  
Accountability  
Teamwork  
Professionalism*

# City of Sisters Organizational Chart





### 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 2013/14

- 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.**
  - Install the Highway 20 multiuse path (Locust to Timbercreek)
  - Ensure the smooth and timely completion of the Cascade Avenue project
  - Construct the Fir Street sidewalk improvements
  - Construct Village Green Park improvements
  - Install a multi-use path on Jefferson Street
  - Complete necessary street overlays
  - Replace Chamber of Commerce building HVAC system
  - Paint the exterior of the Chamber of Commerce building
  - Install lighting at the Chamber of Commerce building
  - Paint the exterior of the recycling center
  
- 2) **To protect and celebrate the natural majestic beauty that surrounds us, sustains us, gives us our community identity, and is where we recreate.**
  - Highway 20 multiuse path (Locust to Timbercreek)
  - Village Green Park Improvements
  
- 3) **To support our citizens through diverse economic sectors that reflect their identity, values and interests, and to provide for their well being.**
  - A Sisters dedicated Economic Development Central Oregon specialist will be hired (likely before the next fiscal year begins)
  
- 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.**
  - Create a Youth Advisory Committee (YAC)
  - Create internships/vocational training for students
  - Contribute to the Sisters High School scholarship program (GRO)
  - Complete the Municipal Code update
  - Adopt updated Public Works Standards and Specifications



- 5) **To be a professionally managed and innovative municipal government committed to promoting trust and providing the highest quality of city services.**
- Create and right-size capital reserves for General, Water, Sewer and Street Funds
  - Review work goals for the City Manager
  - Implement water rates based on water consumption
  - Implement sewer rates based on water consumption
  - Construct the Barclay Square waterline project
  - Make Edge of the Pines hydrant improvements
  - Install SCADA upgrades for the sewer system
  - Ensure the smooth and timely completion of the Cascades Avenue project
  - Create a Strategic Reserves Fund
  - Continue website reconstruction and linkage to other websites
  - Complete the Municipal Code update
  - Construct the Lazy Z transmission line
  - Make investments in public parks and infrastructure



## **BUDGETING CYCLE**

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

The annual budget is one of the most important and informative documents city officials will use. In simple terms, the city's budget is a financial plan for one fiscal year. In 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. Per Oregon Local Budget Law, the budgeting process has four steps, in which the budget is: 1) prepared; 2) approved; 3) adopted; and 4) executed. The budget authorizes the city to spend money and limits how much money can be spent. It also justifies the levy of property taxes. While the state statute requires the city to prepare a budget which is balanced, meaning that the resources and requirements are equal. A city cannot plan to purchase more items or services than it has money to pay for them. Cities in Oregon operate within a fiscal year that begins July 1 and concludes the following June 30 of each year.

### **Preparing the Budget**

Budgeting is not something done once a year. It's a continuous operation, and it takes 12 months to complete a cycle. To provide an overview of the budget cycle, the major steps of the budgeting process are outlined as follows.

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

*Proposed Budget Prepared.* The first step in the budget process is the development of the budget calendar, which maps out all the steps that must be followed for the legal adoption of the city budget. The calendar must allow enough time of the budget to be adopted by June 30, before a new fiscal year begins. The City of Sisters budget calendar is on page 19.

A city budget is comprised of several funds, each with a specific purpose. There are seven types of funds used in most city budgets; General Fund, Special Revenue Fund, Capital Project Fund, Debt Service Fund, Trust and Agency Fund, Reserve Fund, and Enterprise Fund. The City of Sisters operates 13 funds. Detailed fund descriptions are located on pages 20. The department directors assist the City Manager in reviewing budget requests, identifying program costs and make budget cuts if necessary to ensure that the budget to be submitted to the budget committee is a balanced budget. The City Manager evaluates and makes the final decision on the funding levels for the proposed budget.

### **Approving the Budget**

*Publish Notice.* After the proposed budget is prepared, a "Notice of the Budget Committee Meetings" is published. The notice may contain the dates, times and place of the meetings. The notice must be published at least twice in a newspaper of general circulation, 5 to 30 days before the schedule budget committee meeting date.

*Budget Committee Meetings.* A quorum, or more than one-half of the committee's membership, must be present in order for a budget committee to conduct an official meeting. The budget officer may make the proposed budget available to each



member of the budget committee not more than 10 days before the meeting. The budget officer may choose to distribute the budget at the meeting, rather than earlier. At the time the budget is made available to the committee; it becomes public record and must be made available to anyone who is interested in viewing it.

*Committee Approved Budget.* The budget is presented to the public through public hearings held by a budget committee consisting of Council members and five citizens. Local budget law requires that a budget committee hold at least one meeting for the purpose of receiving the budget message and the budget document. The budget message explains the proposed budget and significant changes in the local government's financial position. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. One of its most important functions for the Budget Committee is to listen to comments and questions from interested citizens and consider their input while deliberating on the budget. When the budget committee is satisfied with the proposed balanced budget, including any additions to or deletions from the one prepared by the budget officer, it is approved and forwarded to the City Council for adoption. When approving the budget, the budget committee must also by motion approve a property tax rate or the tax amounts that will be submitted to the county assessor.

### **Advertising and Holding Hearings**

*Budget Summary and Notice of Budget Hearing Published.* After the budget committee approves the balanced budget, a budget hearing must be held by the

governing body of the local government. The governing body must publish a Budget Summary and Notice of Budget Hearing no more than 30 days nor less than 5 days before the scheduled hearing. This information must appear in a newspaper of general circulation, be mailed or hand delivered.

### **Adopting the Budget**

*Budget Adopted and Appropriations Made.* After giving due consideration to the input received from the committee members and citizens, the City Council adopts a resolution or ordinance which adopts the budget, authorizes the levying of taxes and sets appropriations for expenditures. The budget resolution must be adopted not later than June 30 of the preceding fiscal year. Once the budget is adopted, the city begins operating with that specific budget.

*Tax Levy Declared* The finale step in the budget cycle is to certify the tax levy to the county assessor. By July 15 of each year, the city must submit two copies of resolution adopting the budget, making appropriations, and imposing and categorizing the tax to the county tax assessor.

**Supplement Budget** (Amending the Adopted Budget) While it is possible for changes to be made to an adopted budget once the fiscal year begins, this can only happen under specific circumstances as follows:

- Occurrence or condition not known during the regular budget process.
- Unforeseen pressing necessity which requires prompt action.



- Unanticipated money from federal, state or local government.
- Request for services, to be paid by others.
- Proceeds from destruction, involuntary conversion or sale require immediate replacement.
- More property taxes received than estimated.

### **BUDGET DOCUMENT**

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

- 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 Budget Committee members and citizens, from the City Manager. The budget message outlines a recap of FY 12/13 recap and general overview of key economic factors and assumptions for FY 13/14 budget and focus on the budget 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. Included in this section is a description of the City's budget process, budget calendar and city-wide 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 Oregon State statutes on budget document 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 departmental 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 expenditure 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 Personnel Services, Materials and Services, Capital Outlay, Transfers, Debt Service and Operating Contingency.
- ✓ A **Line Item** is a specific expenditure within the category. Vehicle Maintenance is an example of a line item 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 the general revenues of the City that are not accounted for in any other funds. Traditional government programs of the General Fund include administration, finance, planning, maintenance, parks and police.



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

**Capital Project Funds** – These funds account for non-proprietary and non-fiduciary resources that are restricted, committed or assigned for the acquisition or construction of capital facilities and for the construction of local improvements assessed to benefited property owner. Capital Project funds include the Reserve Fund and Urban Renewal Project Fund.

**Debt Service Funds** – These funds account for the payment of principal and interest relating to general obligation debt including improvement bonds and limited tax bonds. Debt Service funds include Urban Renewal Debt Service Fund and City Hall Debt Service Fund.

*Proprietary Fund Types*

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

*Fiduciary Fund Types*

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



## Budget Calendar

FY 2012/13 Projections by Department	January 2013
FY 2013/14 Budget:	
Departments to prepare budgets for submission to Finance	March 2013
<ul style="list-style-type: none"> <li>• Personnel Allocation Worksheets</li> <li>• Capital Projects</li> <li>• Goals &amp; Objectives</li> <li>• Line Item Budget Requests</li> </ul>	
Appoint Budget Committee Members	March 28, 2013
Final budget review by City Manager and Finance Director	April 30, 2013
Compilation of budget by Finance Department	May 1-6, 2013
Budget Committee Orientation Workshop	April 29, 2013
1st & 2 <sup>nd</sup> Notice of Budget Committee Meeting	April 24 & May 1, 2013
Budget Message and distribute of budget book	May 9, 2013
Budget Committee Meeting #1	May 13, 2013
Budget Committee Meeting #2	May 14, 2013
Budget Committee Meeting #3	May 15, 2013
Publish Notice of Budget Hearing	June 19, 2013
Hold Budget Hearing/Budget Adoption	June 27, 2013
Submit Tax Certification to Assessor	July 15, 2013
Final budget document is printed and published	July 31, 2013



### 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; council-manager, finance & administration, maintenance, parks, police, community development and support. For all other funds, the authorized appropriations are established at the “category” level; personnel services, materials and services, capital outlay, operating contingency, transfers and debt service.

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 detail information provided for each City fund section and fund structure; governmental or proprietary and major or non-major.

### FUND DETAIL

The City of Sisters presents budgeted financial information in budget detail by fund. Each department/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 2012/13
- *Goals & Objectives* – FY 2013/14
- *Budget Highlights* for FY 2013/14
- *Budget Summary*- Revenue & Expenditure by category
  - Three years of prior year actual data
  - Current Budget FY 2012/13 data
  - Manager Proposed Budget FY 2013/14 data
  - Committee Approved Budget FY 2031/14 data
  - Council Adopted Budget FY 2013/14 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.

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

**RESERVE FUND** - This fund accounts for costs set aside for future expenditures for operations and replacement of the City's capital assets.

### NON-MAJOR FUNDS

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

**PARK SYSTEM DEVELOPMENT CHARGE (SDC) FUND** - This fund accounts for costs associated with future park improvement projects necessitated by new development 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.

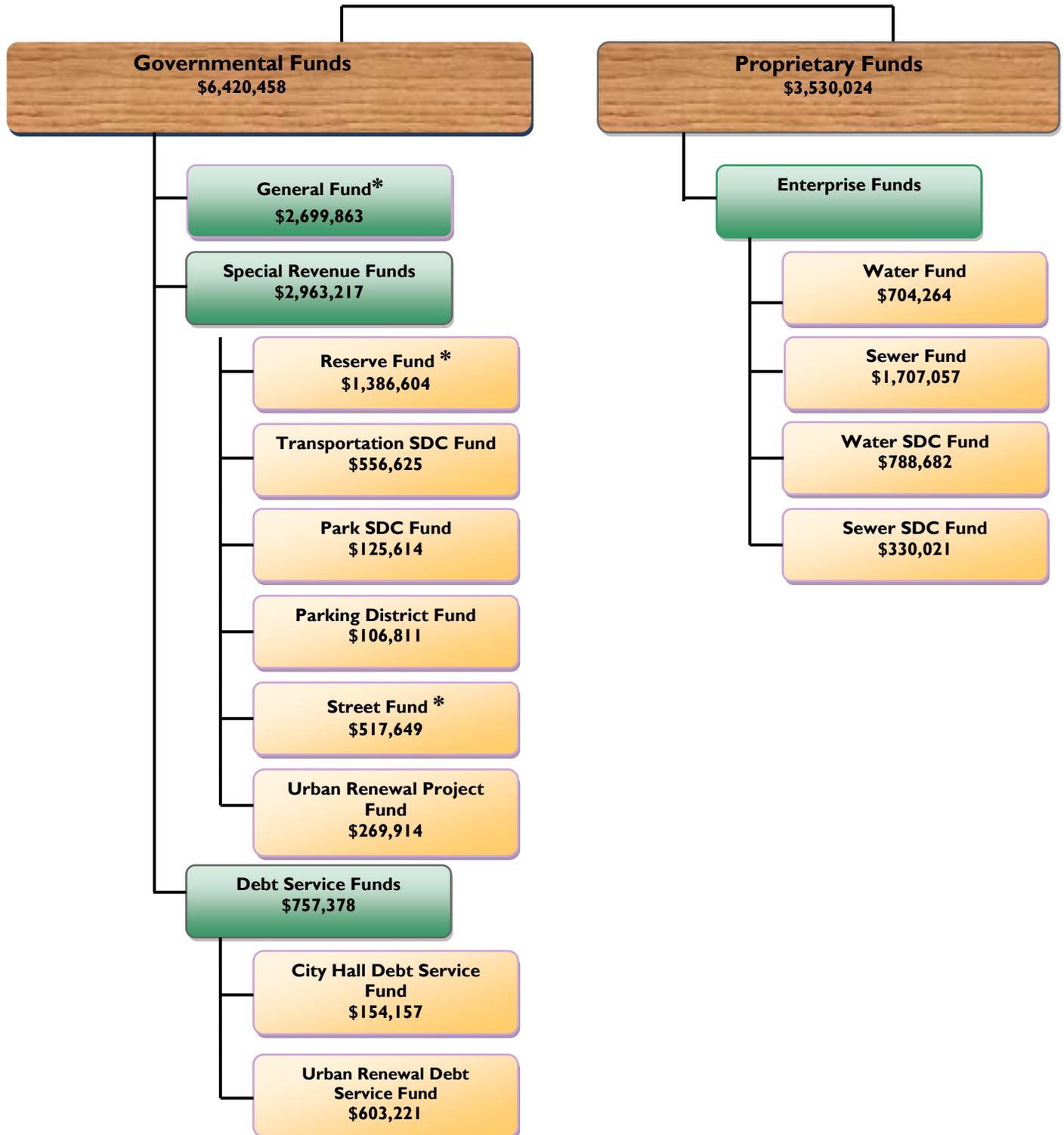
**SEWER FUND** – Dedicated to operations, maintenance and debt service on the wastewater collection and treatment system.

**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 Structure (GAAP)



**CONSOLIDATED FINANCIAL SCHEDULE**

This section is a budgetary summary of major revenues and expenses, as well as other financing sources and uses to provide an overview of total revenues and expenditures budgeted in FY 2013/14 by the City.

**Revenues** include various program revenue resources, transfers and beginning fund balances. Detailed program revenue descriptions by fund are found on pages 89-97. Transfers are transactions between funds and represent payment for services provided by one fund to another. Beginning fund balances are unexpended resources from the previous year which have been brought forward.

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

The table below summarizes the major revenues and expenditures categories for all City funds exclusive of the Urban Renewal Agency.

**REVENUE AND EXPENDITURE SUMMARY – ALL CITY FUNDS COMBINED**

	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property taxes	\$ 773,030	\$ 769,256	\$ 744,500	\$ 761,000	\$ 761,000	\$ 761,000
Other taxes	427,723	444,425	420,000	444,500	454,500	454,500
Franchise fees	267,291	260,103	252,450	252,000	252,000	252,000
Licenses and fees	336,017	360,731	346,000	358,300	358,300	358,300
Charges for services	1,188,529	1,221,822	1,209,450	1,212,800	1,212,800	1,212,800
Intergovernmental	270,803	630,986	760,948	197,708	197,708	197,708
Fines and forfeitures	1,338	1,766	1,200	2,500	2,500	2,500
Rental income	60,161	57,000	57,000	57,000	57,000	57,000
Interest	37,375	34,297	27,100	31,110	31,110	31,110
Miscellaneous	68,541	67,728	31,600	29,550	29,550	29,550
Loan proceeds	75,000	94,600	24,580	22,100	22,100	22,100
Transfers	209,000	139,000	138,700	246,824	246,824	246,824
System development charges	156,652	219,997	131,000	166,500	176,500	176,500
Revenues Total	3,871,460	4,301,711	4,144,528	3,781,892	3,801,892	3,801,892
Beginning fund balance	6,186,680	5,328,597	5,100,808	5,275,455	5,275,455	5,275,455
<b>TOTAL RESOURCES</b>	<b>\$ 10,058,140</b>	<b>\$ 9,630,308</b>	<b>\$ 9,245,336</b>	<b>\$ 9,057,347</b>	<b>\$ 9,077,347</b>	<b>\$ 9,077,347</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Personal services	\$ 1,285,006	\$ 1,294,586	\$ 1,345,379	\$ 1,417,569	\$ 1,417,569	\$ 1,417,569
Materials & services	1,533,168	1,471,140	1,553,652	1,521,481	1,513,781	1,513,781
Capital improvements	920,324	776,381	564,915	212,100	212,100	212,100
Debt service	707,076	705,453	705,000	708,000	708,000	708,000
Expenditures Total	4,445,574	4,247,560	4,168,946	3,859,150	3,851,450	3,851,450
Operating contingencies	-	-	2,977,072	2,581,611	2,609,311	2,609,311
Unappropriated reserves	-	-	1,960,618	2,369,758	2,369,758	2,369,758
Transfers	209,000	139,000	138,700	246,828	246,828	246,828
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,654,574</b>	<b>\$ 4,386,560</b>	<b>\$ 9,245,336</b>	<b>\$ 9,057,347</b>	<b>\$ 9,077,347</b>	<b>\$ 9,077,347</b>
<b>NET TOTAL</b>	<b>\$ 5,403,566</b>	<b>\$ 5,243,748</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SUMMARY OF CITY FUNDS - FY 2013/14**

	GOVERNMENTAL FUNDS				
	General Fund	Street Fund	Reserve Fund	Trans. SDC Fund	Park SDC Fund
<b>RESOURCES</b>					
Revenues:					
Property taxes	\$ 761,000	\$ -	\$ -	\$ -	\$ -
Other taxes	315,500	139,000	-	-	-
Franchise fees	194,000	58,000	-	-	-
Licenses and fees	278,500	62,800	-	-	-
Charges for services	18,600	-	-	-	-
Intergovernmental	98,708	99,000	-	-	-
Fines and forfeitures	2,500	-	-	-	-
Rental income	9,000	-	-	-	-
Interest	7,440	500	7,500	2,800	600
Miscellaneous	22,450	6,550	-	-	-
Loan proceeds	22,100	-	-	-	-
Transfers	64,875	14,056	-	-	-
System development charges	-	-	-	20,500	6,000
Revenues Total	1,794,673	379,906	7,500	23,300	6,600
Beginning fund balance	905,190	137,743	1,379,104	533,325	119,014
<b>TOTAL RESOURCES</b>	<b>\$ 2,699,863</b>	<b>\$ 517,649</b>	<b>\$ 1,386,604</b>	<b>\$ 556,625</b>	<b>\$ 125,614</b>
<b>REQUIREMENTS</b>					
Expenditures:					
Personal services	\$ 774,761	\$ 228,955	\$ -	\$ -	\$ -
Materials & services	1,013,446	177,945	-	-	-
Capital Outlay	-	71,000	45,100	-	-
Transfers	62,700	19,000	108,128	-	-
Debt service	-	-	-	-	-
Expenditures Total	1,850,907	496,900	153,228	-	-
Operating contingency	573,456	20,749	-	556,625	125,614
Unappropriated Reserves	275,500	-	1,233,376	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,699,863</b>	<b>\$ 517,649</b>	<b>\$ 1,386,604</b>	<b>\$ 556,625</b>	<b>\$ 125,614</b>



		PROPRIETARY FUNDS					
Parking District Fund	City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL	
\$ -	\$ -	\$ -	\$ 5,695,442	\$ -	\$ -	\$ 6,456,442	
-	-	2,507,078	2,454,100	-	-	5,415,678	
-	-	630,986	197,708	-	-	1,080,694	
13,000	-	2,000	2,000	-	-	358,300	
-	-	506,200	688,000	-	-	1,212,800	
-	-	903,370	944,200	-	-	2,045,278	
-	-	10,223,958	9,950,482	-	-	20,176,940	
-	-	10,223,958	48,000	-	-	10,280,958	
500	70	1,000	4,200	4,300	2,200	31,110	
-	-	-	550	-	-	29,550	
-	-	-	-	-	-	22,100	
-	138,700	14,056	15,137	-	-	246,824	
-	-	-	-	70,000	80,000	176,500	
13,500	138,770	25,012,606	19,999,819	74,300	82,200	47,533,174	
93,311	15,387	181,008	949,170	714,382	247,821	5,275,455	
<b>\$ 106,811</b>	<b>\$ 154,157</b>	<b>\$ 25,193,614</b>	<b>\$ 20,948,989</b>	<b>\$ 788,682</b>	<b>\$ 330,021</b>	<b>\$ 52,808,629</b>	
\$ -	\$ -	\$ 213,461	\$ 200,392	\$ -	\$ -	\$ 1,417,569	
-	-	157,670	164,720	-	-	1,513,781	
15,000	-	25,760	-	55,240	-	212,100	
-	-	24,000	33,000	-	-	246,828	
-	138,700	-	409,800	-	159,500	708,000	
15,000	138,700	420,891	807,912	55,240	159,500	4,098,278	
91,811	15,457	108,408	213,228	733,442	170,521	2,609,311	
-	-	174,965	685,917	-	-	2,369,758	
<b>\$ 106,811</b>	<b>\$ 154,157</b>	<b>\$ 704,264</b>	<b>\$ 1,707,057</b>	<b>\$ 788,682</b>	<b>\$ 330,021</b>	<b>\$ 9,077,347</b>	



Following this is a combination of financial data and graphs intended to provide the reader with a broader overview of the City’s budget.

**HOW DOES THE 2013/14 BUDGET DIFFER FROM THE 2012/13 BUDGET?**

**All City Funds Combined Shows \$194,989 Decrease**

- ❖ Overall, the total proposed budget for fiscal year 2013/14 is 2.10% less than the fiscal year 2012/13 amended budget. The total fiscal year 13/14 budget for all city funds is \$9,077,347.

**Operating Budget Increased by \$8,319**

- ❖ The adopted operating budget for fiscal year 2013/14 is \$3,639,350. This is an increase of .23% from last year’s operating budget of \$3,631,031. The operating budget includes personnel services, materials & services and debt service.

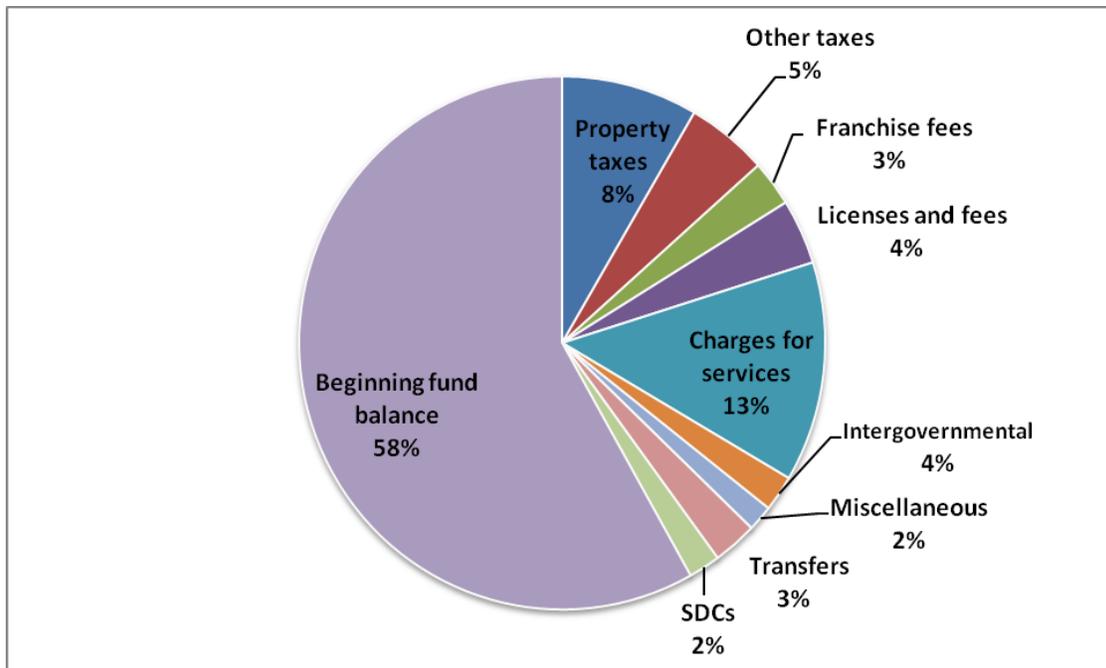
**Capital Expenditure Budget Decreased \$352,815**

- ❖ Capital spending decreased by 62.45%. The fiscal year 2013/14 capital budget is \$212,100 versus last year’s budgeted amount of \$564,915.

**Non-Operating Budget Increased \$149,507**

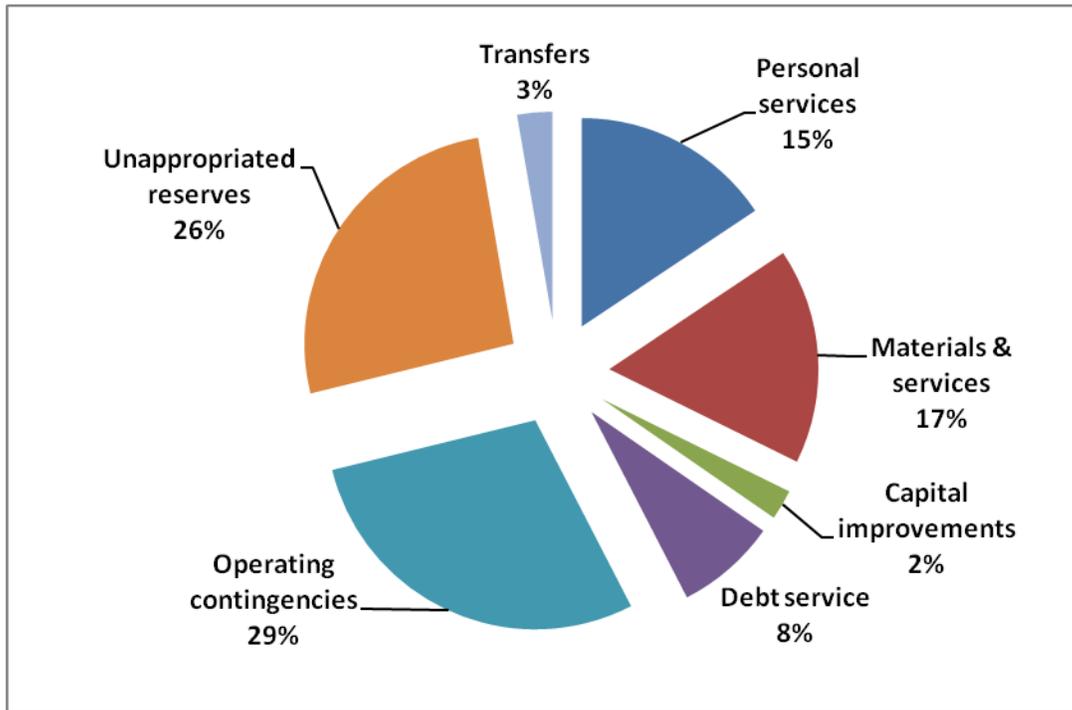
- ❖ The non-operating budget increased by 2.95% from \$5,076,390 to \$5,225,897. The non-operating category includes interfund transfers, unappropriated reserves and operating contingencies.

**FY 2013/14 BUDGET - WHERE DOES THE MONEY COME FROM?**





**FY 2013/14 BUDGET - WHERE DOES THE MONEY GO?**





## General Fund

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

### FUND RESOURCES

Major General Fund resources include property taxes, transient room tax, franchise fees, licenses, and state-shared revenues. Most of these revenues are unrestricted and can be used to fund any city service deemed appropriate by the Budget Committee and City Council. Major revenue sources are discussed in the "Revenue Information" section, beginning on page 93.

### DEPARTMENTS

#### COUNCIL-MANAGER



#### **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 the municipal corporation.

#### **Description**

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

In addition to the City Manager, the City Manager's office is comprised of:

- **City Recorder** – acts as records manager, archivist, and provides administrative support to the City Manager, Mayor and City Council. As well as, schedules items for the City Council meeting agendas and functions as the City's Election Officer.



- **Information Technology Analyst** - is responsible the technical operations and support to all city departments for software, hardware, network, telecommunications, server and desktop services, data and policy needs.

### Accomplishments - FY 2012/13

- Airport annexation election (*Council Goals 1, 3*)
- Airport annexation application launch (*Council Goals 1, 3*)
- All ordinances and resolutions scanned (*Council Goal 5*)
- Budget strategy development (*Council Goal 5*)
- Capital reserves analysis (*Council Goal 5*)
- Cascade Avenue improvement launch (*Council Goals 1, 3, 4 5*)
- City council election (*Council Goal 4*)
- City owned property that is leased to 3<sup>rd</sup> parties, internal audit (*Council Goal 5*)
- Council Goals identification (low-hanging fruit vs. medium/higher hanging fruit) (*All Goals*)
- Debt Restructure launch (*Council Goal 5*)
- EDCO MOU for Economic Development services (*Council Goals 3, 4*)
- EDSAP update (*Council Goals 3, 4*)
- Gas Tax ruling (*Council Goal 5*)
- Historic city documents maintained in archival safe storage (*Council Goal 5*)
- Honor Board in City Hall Lobby (*Council Goal 4*)
- Identify goal setting facilitator (*Council Goal 5*)
- Local Business engagement dialogue (*Council Goals 3, 4 5*)
- Made in Sisters economic development tour (*Council Goal 3*)
- Municipal Code update started (*Council Goal 5*)
- New Councilor orientation (*Council Goal 5*)
- New parking citation form (*Council Goal 5*)
- Quantum franchise agreement (*Council Goal 5*)
- Reception for all Sisters area active duty military personnel (*Council Goal 4*)
- Recycling Center MOU with Deschutes County & High Country Disposal (*Council Goal 5*)
- Recycling Center survey (*Council Goals 1, 4, 5*)
- Sisters' leadership group restarted (*Council Goals 4, 5*)
- SSD student intern program (*Council Goals 4, 5*)
- Trust Principals book group (*Council Goal 5*)

### Goals and Objectives – FY 2013/14

- Create an auditable Capital Reserve analysis for the Water, Street, Sewer and General Funds that “right sizes” the Reserves for these funds and establishes annual reserves contributions for each;
- Create a Strategic Reserve for Council to use for designated purposes that will positively impact the economy of Sisters as well as generate revenue for the City;



- Engage with ODOT to ensure the on-schedule and on-budget completion of the Cascade Avenue Improvement Project;
- Engage local merchants to minimize the adverse impact of the Cascade Avenue Improvement Project;
- Work diligently with the Planning Department and Building Department to facilitate the annexation and improvement of the Sisters Airport;
- Work diligently with the Planning Department, City of Redmond, County Commissioners, State of Oregon and local taxing agencies to ensure the rapid adoption of the Enterprise Zone expansion;
- Work diligently with EDCO to facilitate the hiring, support and collaboration for/with the new ED Manager;
- Review and modify existing CIPs to maximize long term planning for projects;
- Work diligently with Sisters School District to facilitate the engagement of our community’s youth in government;
- Work diligently with local artists, business owners and concerned citizens to create a “transition zone” of information at the east and west portals of Sisters to facilitate more visitors to Sisters parking and getting out of their cars to enjoy Sisters;
- Diligently work with local public agencies as well as the Community Leadership Group to develop the new City of Sisters website as a central clearinghouse for communication and connection within the Sisters Country;
- Diligently work with PW to clean up and beautify as much of Sisters as is possible within the current budget. Work with local agencies and private property owners to effectuate repairs, cleanup and any other needed improvements to key locations throughout the City of Sisters;

**KEY INDICATORS OF PERFORMANCE**

Below are key indicators of performance requiring City Council policy and municipal law which all applies to all citizens of Sisters.

Number of	10-11	11-12	12-13	13-14
<b>Regular Meetings</b>	<b>23</b>	<b>29</b>	<b>29</b>	<b>29</b>
<b>Special Meetings</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>6</b>
<b>Workshop Sessions</b>	<b>39</b>	<b>42</b>	<b>41</b>	<b>42</b>
<b>Executive Sessions</b>	<b>7</b>	<b>7</b>	<b>10</b>	<b>10</b>
<b>Total</b>	<b>71</b>	<b>80</b>	<b>87</b>	<b>87</b>
<b>Resolutions</b>	<b>18</b>	<b>25</b>	<b>28</b>	<b>28</b>
<b>Ordinances</b>	<b>5</b>	<b>7</b>	<b>12</b>	<b>14</b>
<b>Total</b>	<b>23</b>	<b>32</b>	<b>40</b>	<b>42</b>



## FINANCE AND ADMINISTRATION



### **Mission Statement**

To protect the financial health of the City, ensure fiscal responsibility and provide services with commitment and professionalism.

### **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, and risk management. The department prepares the annual budget, the annual financial statement, and five year capital improvement plan, oversees activities of human resource, all insurance policies and risk management functions.

### **Accomplishments - FY 2012/13– (Council Goal 5)**

- For fiscal year ended June 30, 2013, received a qualified audit opinion (clean audit) with no audit adjustments.
- Received 4th “Distinguished Budget Presentation” award for FY 2012/13 budget book from the Government Finance Officers Association (GFOA).
- Submitted for 4<sup>th</sup> “Certificate of Excellence in Financial Reporting” award for FY 2011/12 from the GFOA for Comprehensive Annual Audit Report (CAFR).
- With the help of a citizen committee, staff completed a comprehensive review and update to the City’s Comprehensive Financial Management Policies.
- Request for Proposals for external audit services.
- Public Wi-Fi service at City Hall.
- Website reconstruction in progress with completion in FY 2013/14.
- Updated the City’s email archive system with old email archives.
- Continued Employee Recognition program for years of services. Recognized nine employees.
- Budget Reviewer for Government Finance Officers Association Distinguished Budget Presentation Award Program. Reviewed five cities to date.
- Reviewed and completed service and price comparison for cell phone and telephone services for efficiencies and cost savings.
- Completed 2nd year of residential and 1<sup>st</sup> year commercial backflow testing in utility billing system.
- Recorded and archived financial information from 1948 to current and located in secured archiving storage room at PWHQ.
- Established and implemented the Fiscal Advisory Committee.



- Implemented regular City Hall workstation backups (server redirected files)
- Updated all workstation security with Microsoft Security Essentials program.
- Secured City of Sisters and Sisters, Oregon Facebook pages.
- Created a third party incident report and implemented procedures.
- Updated Travel Policy.
- Implemented a Return to Work Policy.
- Completed city-wide harassment training.

**Goals and Objectives – FY 2013/14 – (Council Goal 5)**

- Update Utility Billing procedure manual.
- City Services Survey.
- Create written policy for drug testing procedures.
- Telecommunication and Data Services Request for Proposal.
- Assist with the analysis and refinancing of City debt.
- Security system at City Hall and other facilities.
- Assist with Water Rate Analysis.
- Assist with Sewer Rate Analysis.
- Qualify for CIS 2013/14 Wellness bonus.
- Create a Fleet Policy.
- Maintain GFOA budget and CAFR award certifications.
- Implement CIS Agility program.

**PERFORMANCE MEASURES**

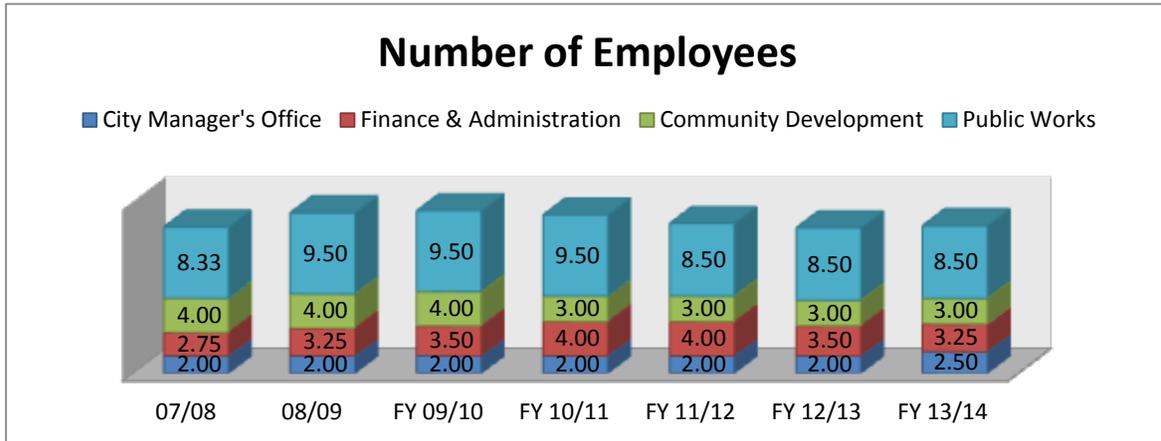
Performance indicators help determine the quality and cost efficiency of government services. They identify the results achieved and the benefits delivered to citizens and indicate how well government resources are being used. In addition to improving accountability to the public, performance indicator data can guide public officials in making resource allocation decisions and can aid organizational directors in program evaluations.

Key Performance Indicators	Actual					Est.	Proj.
	07-08	08-09	09-10	10-11	11-12	12-13	13-14
Monthly financial reports issued	12	12	12	12	12	12	12
Number of checks issued	1,538	1,552	1,521	1,327	1,155	1,238	1,300
Total invoices paid	3,379	3,456	3,601	3,329	2,966	3,182	3,341
Percentage of payroll completed ontime	100%	100%	100%	100%	100%	100%	100%
<b>National GFOA Awards:</b>	<b>07-08</b>	<b>08-09</b>	<b>09-10</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>
Excellence in Financial Reporting	0	1	1	1	*	**	**
Distinguished Budget	0	0	1	1	1	1	**

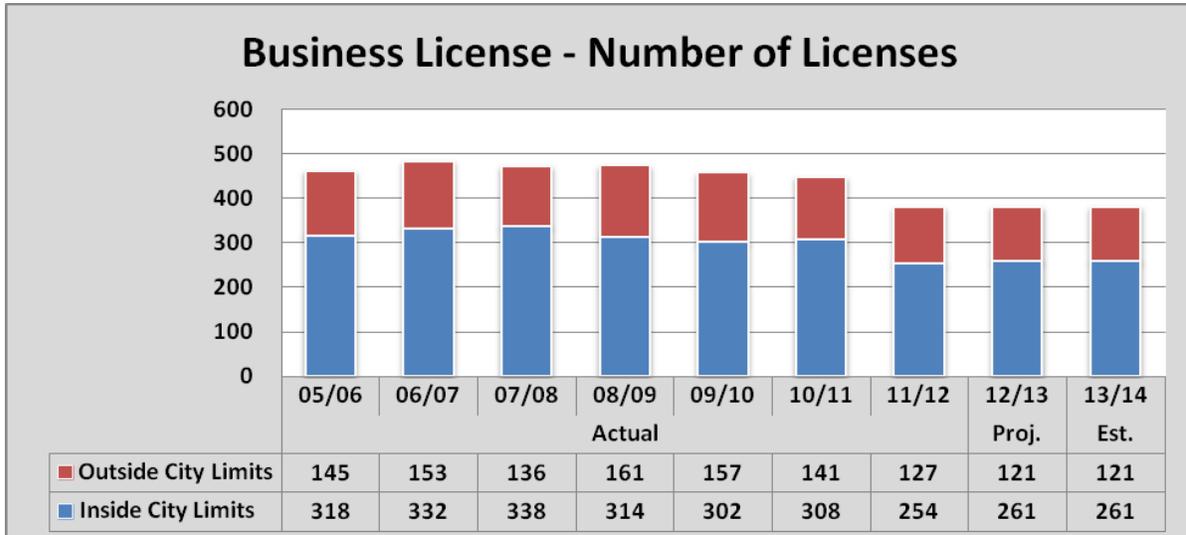
\*Pending review  
 \*\* Planning to submit



**Number of City Employees.** The number of City employees is a useful indicator for the necessary size, from both a staffing and budget standpoint, of the services provided to the City.

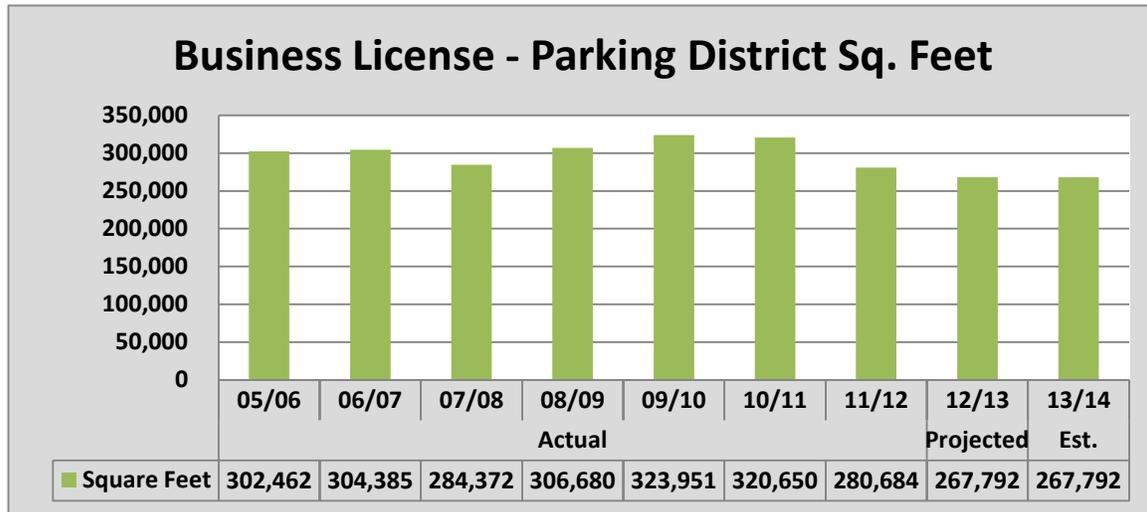


**Business Licenses.** The City issues a business license to all businesses that conduct or provide services within city limits. The number of business licenses issued in a given year is a useful indicator of the economic business climate.





The City established a Commercial Parking District and parking development fee. All businesses located in the commercial general zone (CG) are obligated to pay the parking development fee. The fee is based on \$.05 per square foot of gross floor area occupied by the business, plus a pro rata share of any common area. The total amount of square footage is a useful indicator of the economic climate in the CG.



More information on the business revenue trends is location in the Revenue Information section on page 99.

**Service Orders.** Service orders are a tool used to track and change information on the utility accounts. Service orders included but not limited to the following types of tasks, change meter, occupant change, disconnect, cutoff, reinstate, service change, re-read, and information requests. Staff uses the report to internal monitor any issues or concerns regarding utility billing.

	FY 07/08*	FY 08/09*	FY 09/10*	FY 10/11	FY 11/12	FY 12/13	FY 13/14 (EST)
<b>Total</b>	<b>788</b>	<b>958</b>	<b>770</b>	<b>693</b>	<b>649</b>	<b>668</b>	<b>690</b>
<b>Monthly average</b>	<b>66</b>	<b>80</b>	<b>64</b>	<b>58</b>	<b>54</b>	<b>56</b>	<b>58</b>
<b>% Change</b>		21.6%	-19.6%	-10.0%	-6.3%	2.9%	3.3%

\* Includes Garbage



## COMMUNITY DEVELOPMENT DEPARTMENT



### **Mission Statement**

To improve the quality of life for all citizens of Sister 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.

### **Description**

The Community Development Department (CDD) has a staff of three full time employees, and contracts with the Deschutes County, who provides building plan review and inspection services as needed. CDD responsibilities include assisting with preliminary construction ideas and project review, current planning application processing, developing and implementing complex long-range planning projects, promoting and assisting with economic development efforts, code enforcement services, and to continuing to find ways of making the development process easier and faster.

### **Accomplishments –FY 2012/2013**

- Assisted with the HWY 20/Cascade Avenue improvement project (*Council Goals 1, 2, 3, & 4*)
- Worked with Mayes Architecture on conceptual elevation drawings for porch/post overhangs on Cascade Avenue. Received approval from the Deschutes County Historic Landmarks Commission and SHPO. (*Council Goals 1 & 3*)
- Conducted a downtown parking study (*Council Goal 1*)
- Amended the boundary of the Greater Redmond Area Enterprise zone to include five new areas containing 101 acres (*Council Goal 3*)
- Minor Development Code updates (*Council Goals 1, 3 & 4*)
- Approve a contract with Deschutes County for Building Official Services (*Council Goals 1 & 5*)
- Recruited 3 new Planning Commission members and 7 new City Parks Advisory Board members (*Council Goals 1 & 4*)
- Revised the Fir Street Park concept design with the help of the City Parks Advisory Board. Design includes a splash play area with boulders, a larger performance stage and seating area, picnic facilities, family restrooms, bike corrals, benches, a fire pit with seating, a drinking fountain, trash receptacles and on-site parking. (*Council Goals 1, 2, 3 & 4*)
- Completed the Urban Forestry Board goals, Arbor Day celebration and Tree City coordination (*Council Goals 2 & 4*)
- Continue to research and apply for funding opportunities (*Council Goals 1, 2, 3, 4 & 5*)
- Reduced fees on land use review processes (*Council Goals 3 & 5*)
- Continue to assist economic development in facilitating discussion for new and expanded businesses in Sisters (*Council Goal 3*)



- Improve code enforcement tactics and methods (*Council Goal 5*)
- Prepared a 'buildable lot inventory' of light industrial lots for State of Oregon's Department of Land Conservation and Development. (*Council Goals 1 & 3*)
- Coordinated with Sisters School District to coordinate a 'weed pull' program using High School students in conjunction with City weed abatement program, scheduled to begin in June 2013 (*Council Goals 2, 4 & 5*)
- Helped coordinate the Airport Annexation vote in November, 2012 (*Council Goals 1, 3 & 4*)

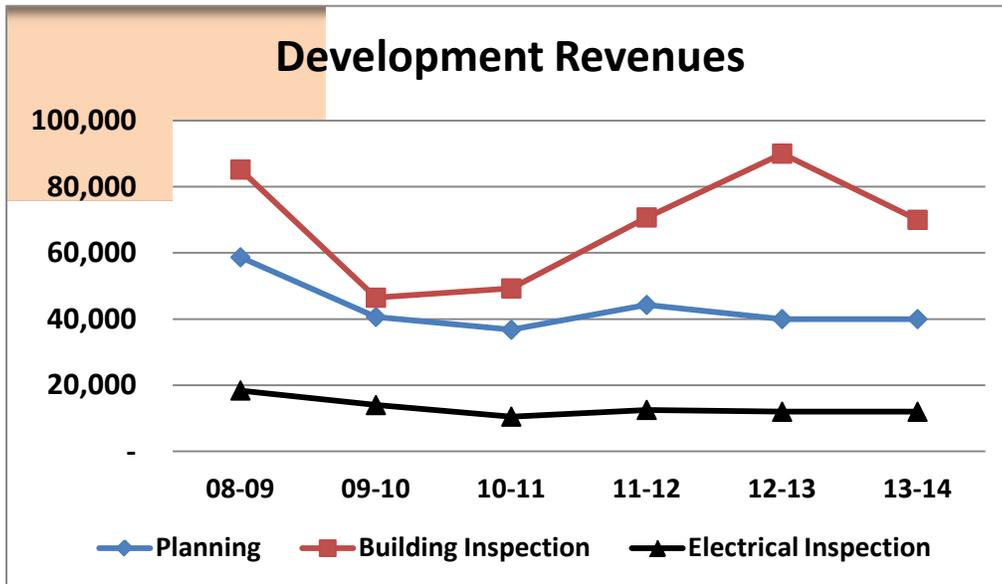
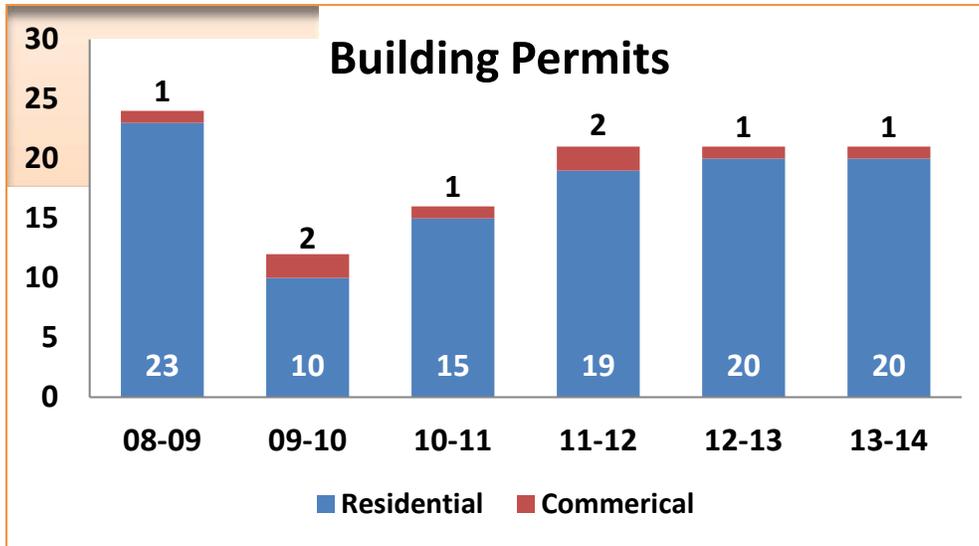
#### **Goals and Objectives - FY 2013/2014**

- Oversee and coordinate the completion of the airport annexation, Comprehensive Plan Amendment, Rezone and Master Plan applications (*Council Goals 1, 3 & 4*)
- Continue to assist with the planning and 2015-2018 STIP process for funding for the US20 Barclay roundabout (*Council Goals 1, 2, 3 & 4*)
- Continue to implement ACCELA Building Permit module to enable on-line permitting (*Council Goal 5*)
- Assist with the HWY 20/Cascade Avenue improvement project (*Council Goals 1, 2, 3, & 4*)
- Assist with a sign committee for the HWY 20/Cascade Avenue improvement project (*Council Goals 1, 3 & 4*)
- Continue to research and apply for funding opportunities (*Council Goals 1, 2, 3, 4 & 5*)
- Create a Public Art Program (*Council Goals 1, 2, 3, & 4*)
- Assist with the Urban Forestry Board goals, Arbor Day celebration, Tree City coordination (*Council Goals 2 & 4*)
- Implement wayfinding signage program for downtown Sisters (*Council Goals 1 & 2*)
- Evaluate Urban Renewal District as a potential catalyst and resource for creative downtown urban renewal projects. (*Council Goals 1, 3, 4 & 5*)
- Evaluate opportunities for Code text amendments that will allow and encourage creative and innovative development. (*Council Goals 1, 3, 4 & 5*)
- Continue to seek ways of encouraging new and expanded development in the downtown core, the light industrial district, and the North Sisters Business Park district. (*Council Goals 1, 3, 4 & 5*)
- Continue to assist economic development in facilitating discussion for new and expanded businesses in Sisters (*Council Goal 3*)



**PERFORMANCE MEASURES**

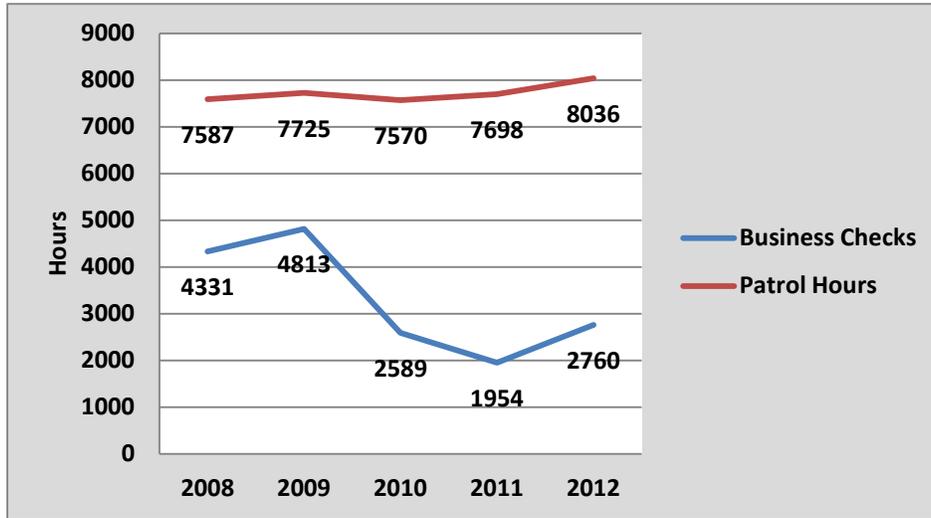
**Building Permits and Development Revenues.** The number of building permits issued is a useful indicator to the economic and development activity. The update to the Development Code in FY 2013-14 continues to stimulate new development prospects and development revenue. See tables on the following page.





**POLICE**

The City of Sisters contracts with the Deschutes County Sheriff’s Office for public safety services. These services include crime prevention, responding to 911 calls for services, enforcement of traffic laws and investigation of traffic accidents and apprehension of suspects. These services are managed through a local Sisters substation with 7 days a week, 24 hour service.



**PUBLIC WORKS DEPARTMENT**

**Mission Statement**

To provide a safe and efficient, high quality, environmentally sensitive maintenance and construction program to serve the needs of the City of Sisters. We 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.

**Description**

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

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

**Accomplishments – FY 2012/13**

- Completed an energy savings lighting project at the City Shop.
- Installed new surveillance system at the Recycle Center.

**Goals and Objectives – FY 2013/14**

- Develop energy savings plan at PWHQ and City shop.
- Complete a Capital Reserve plan for future building systems and equipment replacement/upgrades.
- HVAC Replacement at the Chamber Building to provide energy savings and system reliability.
- New exterior paint at the Chamber Building.
- New exterior paint at the Recycle Center.

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

**Accomplishments – FY 2012/13**

- Constructed new parking at Creekside Park.
- Re-constructed the Overnight Park access Road.
- Extended the Overnight Park operations for an additional 2 months to increase user fees.
- Designed parking improvements at Village Green (phase I).
- Completed the Fir Street Park concept plan and applied for an Oregon Parks and Recreation grant to construct the park improvements.

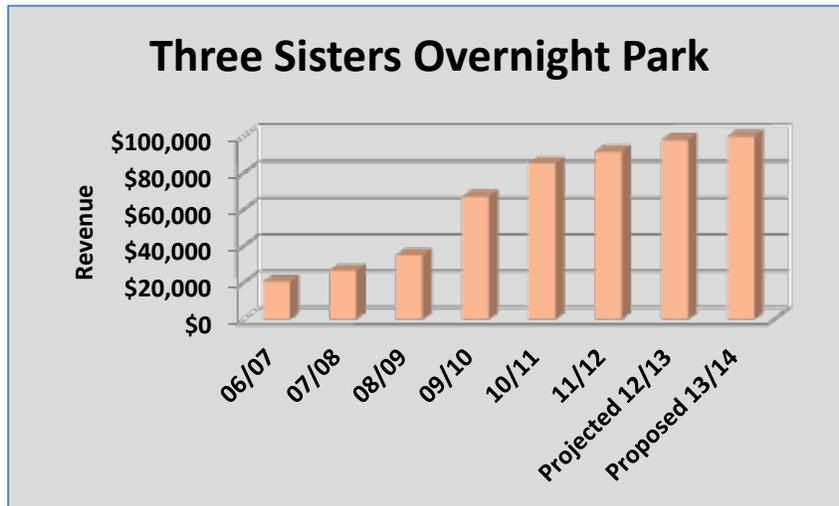
**Goals and Objectives – FY 2013/14**

- Develop a new Capital Improvement Plan with the Parks Advisory Committee and provide a Park SDC update for Council consideration.
- Complete a Capital Reserve plan for future building and equipment replacement/upgrades.
- Construct the Phase I Parking improvements at Village Green.
- Re-locate the Peterson Ridge Trailhead to the Village Green.
- Upgrade the Village Green Restrooms to include additional stalls, ADA improvements, showers and Bike lockers.
- Participate in the creation of an amphitheatre.

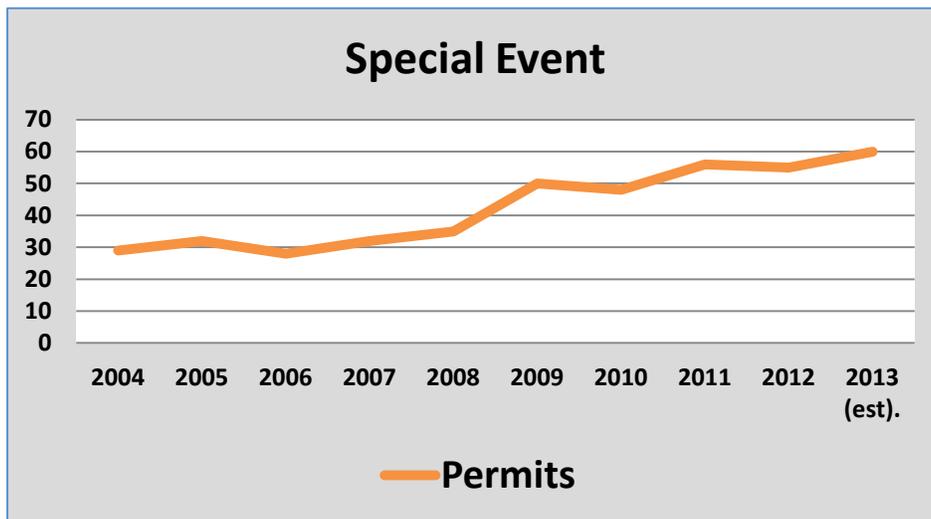


**PERFORMANCE MEASURES**

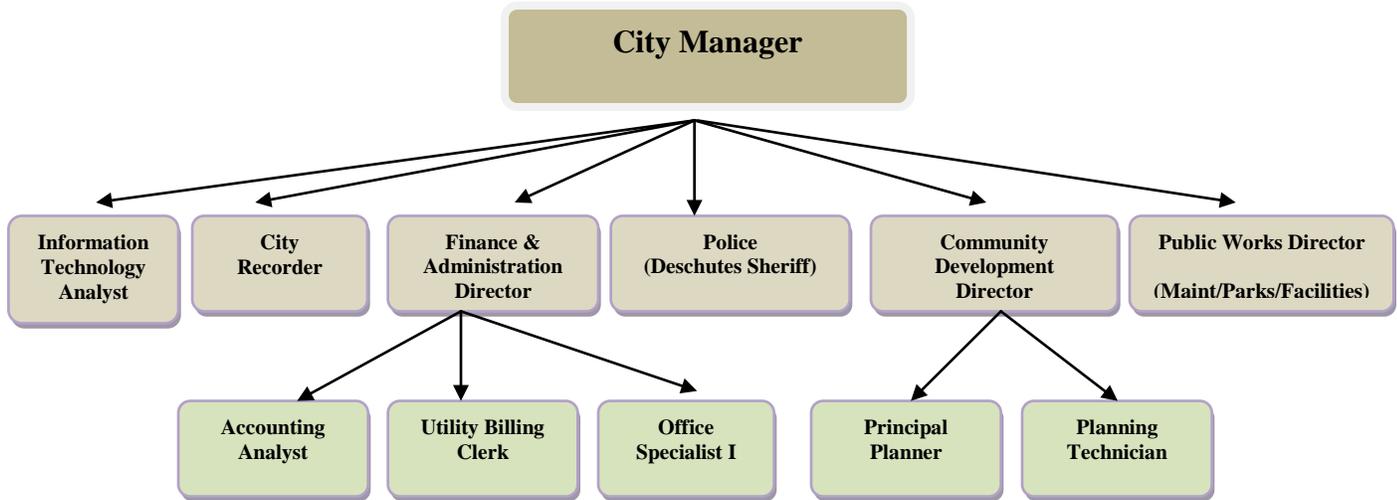
**Park User Fees.** Three Sisters Overnight Park is a municipal park with sixty sites (tent and full hookup) along Whychus Creek and within walking distance of downtown. For FY 2013/14, the overnight park will open year around.



**Special Event Permits** are issued to any person(s), corporation, or organization to allow and promote any public event conducted in a City Park or on public property; parade, festivals, farmers market, concerts, etc. Approved permits ensure compliance with the City’s ordinance (public safety, parking, liability insurance, and facilities management) and help monitor the public activities within city limits. The chart below compares year to year of special permits issued.



**GENERAL FUND ORGANIZATIONAL CHART:**



**GENERAL FUND BUDGET SUMMARY:**

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
<b>Revenues:</b>							
Property taxes	\$ 773,030	\$ 769,256	\$ 744,500	\$ 761,000	\$ 761,000	\$ 761,000	2%
Other taxes	292,588	307,575	280,000	305,500	315,500	315,500	13%
Franchise fees	210,674	202,042	195,000	194,000	194,000	194,000	-1%
Licenses and fees	242,299	275,752	291,500	278,500	278,500	278,500	-4%
Charges for services	18,600	18,600	18,600	18,600	18,600	18,600	0%
Intergovernmental	124,290	172,131	79,977	98,708	98,708	98,708	23%
Fines and forfeitures	1,338	1,766	1,200	2,500	2,500	2,500	108%
Rental income	12,161	9,000	9,000	9,000	9,000	9,000	0%
Interest	11,047	8,205	6,200	7,440	7,440	7,440	20%
Miscellaneous	15,806	20,698	9,000	12,450	12,450	12,450	38%
Other grants	-	-	-	10,000	10,000	10,000	-
Loan proceeds	75,000	94,600	24,580	22,100	22,100	22,100	-10%
<b>Total Revenues</b>	<b>1,776,833</b>	<b>1,879,625</b>	<b>1,659,557</b>	<b>1,719,798</b>	<b>1,729,798</b>	<b>1,729,798</b>	<b>4%</b>
Beginning fund balance	774,755	770,221	960,745	905,190	905,190	905,190	-6%
Transfers	-	-	-	64,875	64,875	64,875	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,551,589</b>	<b>\$ 2,649,846</b>	<b>\$ 2,620,302</b>	<b>\$ 2,689,863</b>	<b>\$ 2,699,863</b>	<b>\$ 2,699,863</b>	<b>3%</b>
<b>REQUIREMENTS</b>							
Operating contingency	\$ -	\$ -	\$ -	\$ 563,456	\$ 573,456	\$ 573,456	-
Unappropriated reserves	-	-	-	275,500	275,500	275,500	-
Transfers	-	-	-	62,700	62,700	62,700	-
<b>Programs:</b>							
Council-Manager	158,566	190,568	263,485	281,749	281,749	281,749	7%
Finance & Administration	168,756	164,881	220,263	200,043	200,043	200,043	-9%
Maintenance	103,666	103,963	115,566	119,445	119,445	119,445	3%
Parks	178,860	180,359	196,329	209,687	209,687	209,687	7%
Police	432,655	449,961	467,960	486,678	486,678	486,678	4%
Community Development	268,500	276,516	345,742	330,482	330,482	330,482	-4%
Support	395,374	302,534	1,010,957	160,123	160,123	160,123	-84%
<b>Total Programs</b>	<b>1,706,377</b>	<b>1,668,782</b>	<b>2,620,302</b>	<b>1,788,207</b>	<b>1,788,207</b>	<b>1,788,207</b>	<b>-32%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,706,377</b>	<b>\$ 1,668,782</b>	<b>\$ 2,620,302</b>	<b>\$ 2,689,863</b>	<b>\$ 2,699,863</b>	<b>\$ 2,699,863</b>	<b>3%</b>
<i>Budgetary basis adjustment</i>	(75,000)	(20,000)					
<b>NET TOTAL</b>	<b>\$ 770,221</b>	<b>\$ 961,068</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

01 -GENERAL FUND	FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED

**RESOURCES**

**REVENUES**

01-4-00-300	PREVIOUS LEVIED TAXES	\$ 36,340	\$ 34,372	\$ 32,000	\$ 36,000	\$ 36,000	\$ 36,000
01-4-00-301	INTEREST EARNED	4,447	5,205	4,000	6,000	6,000	6,000
01-4-00-302	CURRENT TAXES	736,690	734,884	712,500	725,000	725,000	725,000
01-4-00-303	TRANSIENT ROOM TAX	292,588	307,575	280,000	305,500	315,500	315,500
01-4-00-304	LIQUOR TAX	21,054	27,861	25,900	27,800	27,800	27,800
01-4-00-305	CIGARETTE TAX	3,015	2,994	2,900	2,600	2,600	2,600
01-4-00-309	WATER INTERNAL SERVICES	9,300	9,300	9,300	9,300	9,300	9,300
01-4-00-310	LICENSE FEES	51,573	45,740	49,000	46,000	46,000	46,000
01-4-00-311	CURRENT PLANNING FEES	36,778	44,280	42,000	40,000	40,000	40,000
01-4-00-312	PARK USERS FEE	85,295	91,714	92,000	100,000	100,000	100,000
01-4-00-313	BUILDING INSPECTION FEES	49,265	70,721	87,000	70,000	70,000	70,000
01-4-00-314	PUBLIC WORKS FEES	285	1,652	1,500	1,500	1,500	1,500
01-4-00-315	ELECTRICAL INSPECTION FEES	10,528	12,565	12,000	12,000	12,000	12,000
01-4-00-317	EVENT FEES	8,575	9,080	8,000	9,000	9,000	9,000
01-4-00-330	TELEPHONE FRANCHISE	18,218	15,224	15,000	14,000	14,000	14,000
01-4-00-331	TELEVISION FRANCHISE	25,084	26,594	22,000	23,000	23,000	23,000
01-4-00-333	C.E.C. FRANCHISE	149,341	140,840	140,000	140,000	140,000	140,000
01-4-00-338	JUSTICE COURT	1,338	1,766	1,200	2,500	2,500	2,500
01-4-00-342	SALE OF ASSETS	1,915	-	-	-	-	-
01-4-00-344	GARBAGE FRANCHISE	18,031	19,384	18,000	17,000	17,000	17,000
01-4-00-350	STATE REVENUE SHARING	23,484	24,670	25,000	28,000	28,000	28,000
01-4-00-354	PROPERTY RENTAL	12,161	9,000	9,000	9,000	9,000	9,000
01-4-00-360	MISCELLANEOUS	8,767	341	-	-	-	-
01-4-00-362	REFUNDS/REIMBURSEMENTS	1,609	9,831	-	2,150	2,150	2,150
01-4-00-363	CMA ADMIN FEE	-	6,100	5,000	5,200	5,200	5,200
01-4-00-379	SEWER INTERNAL SVCS	9,300	9,300	9,300	9,300	9,300	9,300
01-4-00-382	LOAN REPAYMENT INTEREST URA	6,600	3,000	2,200	1,440	1,440	1,440
<b>REVENUES SUBTOTAL</b>		<b>1,621,581</b>	<b>1,663,993</b>	<b>1,604,800</b>	<b>1,642,290</b>	<b>1,652,290</b>	<b>1,652,290</b>

01 -GENERAL FUND		FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
<b>GRANTS &amp; PASS THROUGHS</b>							
01-4-00-602	NAT'L FIR PLAN GRANT	4,884	-	-	-	-	-
01-4-00-607	OCDBG GRANT	-	89,000	-	-	-	-
01-4-00-609	CITY MANAGED ACCOUNTS	3,515	4,427	4,000	5,100	5,100	5,100
01-4-00-640	STATE GRANTS	57,011	26,606	20,311	20,308	20,308	20,308
01-4-00-650	LOAN REPAYMENT	75,000	94,600	24,580	22,100	22,100	22,100
01-4-00-665	OTHER GRANTS	14,844	-	5,866	30,000	30,000	30,000
01-4-00-670	DLCD GRANT	-	1,000	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>155,254</b>	<b>215,633</b>	<b>54,757</b>	<b>77,508</b>	<b>77,508</b>	<b>77,508</b>
<b>TOTAL REVENUES</b>		<b>1,776,833</b>	<b>1,879,625</b>	<b>1,659,557</b>	<b>1,719,798</b>	<b>1,729,798</b>	<b>1,729,798</b>
<b>BEGINNING FUND BALANCE</b>							
01-4-00-400	BEGINNING FUND BALANCE	774,755	770,221	960,745	905,190	905,190	905,190
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>774,755</b>	<b>770,221</b>	<b>960,745</b>	<b>905,190</b>	<b>905,190</b>	<b>905,190</b>
<b>TRANSFERS</b>							
01-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	64,875	64,875	64,875
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>64,875</b>	<b>64,875</b>	<b>64,875</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,551,589</b>	<b>\$ 2,649,846</b>	<b>\$ 2,620,302</b>	<b>\$ 2,689,863</b>	<b>\$ 2,699,863</b>	<b>\$ 2,699,863</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
01-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ 563,456	\$ 573,456	\$ 573,456
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>563,456</b>	<b>573,456</b>	<b>573,456</b>
<b>UNAPPROPRIATED RESERVES</b>							
01-5-00-457	WORKING CAPITAL	-	-	-	275,500	275,500	275,500

			FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
			ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
01 -GENERAL FUND						PROPOSED	APPROVED	ADOPTED
<b>TOTAL UNAPPROPRIATED RESERVES</b>			-	-	-	<b>275,500</b>	<b>275,500</b>	<b>275,500</b>
<b>TRANSFERS</b>								
01-5-00-602	TRANSFER TO CITY HALL FUND		-	-	-	62,700	62,700	62,700
<b>TOTAL TRANSFERS</b>			-	-	-	<b>62,700</b>	<b>62,700</b>	<b>62,700</b>
<b>EXPENDITURES</b>								
<b>01-000 COUNCIL-MANAGER</b>								
<b>PERSONNEL SERVICES</b>								
01-5-01-500	CITY MANAGER		40,563	41,218	100,219	51,178	51,178	51,178
01-5-01-501	FINANCE ACCOUNTING ANALYST		-	1,646	-	-	-	-
01-5-01-517	OFFICE SPECIALIST I		-	296	-	-	-	-
01-5-01-519	IT ANALYST		958	2,524	-	18,505	18,505	18,505
01-5-01-527	CITY RECORDER		18,575	18,657	23,071	24,253	24,253	24,253
01-5-01-581	SOCIAL SECURITY		3,666	3,902	7,521	5,693	5,693	5,693
01-5-01-582	WORKER'S COMP		193	190	246	317	317	317
01-5-01-583	PERS/OSPRS		5,847	10,264	12,549	18,525	18,525	18,525
01-5-01-584	MED/DENT/VISION INSURANCE		14,757	18,727	19,804	28,177	28,177	28,177
01-5-01-586	LTD		165	173	230	231	231	231
01-5-01-587	LIFE INSURANCE		47	54	62	65	65	65
01-5-01-588	UNEMPLOYMENT INS.		60	64	74	94	94	94
01-5-01-589	MEDICARE		857	913	1,759	1,331	1,331	1,331
<b>TOTAL PERSONNEL SERVICES</b>			<b>85,689</b>	<b>98,628</b>	<b>165,535</b>	<b>148,369</b>	<b>148,369</b>	<b>148,369</b>
<b>MATERIALS &amp; SERVICES</b>								
01-5-01-700	MAYOR & COUNCIL		5,918	3,833	5,500	5,500	5,500	5,500
01-5-01-705	ADVERTISING		274	76	300	200	200	200
01-5-01-710	COMPUTER SOFTWARE MAINT		-	-	-	2,000	2,000	2,000
01-5-01-714	OFFICE SUPPLIES		1,112	1,801	1,250	1,200	1,200	1,200
01-5-01-715	POSTAGE		207	359	350	100	100	100
01-5-01-716	RECORDING FEES		500	500	500	500	500	500
01-5-01-717	OFFICE EQUIPMENT		1,647	160	-	-	-	-

		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
01 -GENERAL FUND		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-01-721	COPIER/PRINTER	980	1,953	2,800	4,000	4,000	4,000
01-5-01-726	CONTRACTED SERVICES	2,245	76	12,000	13,100	13,100	13,100
01-5-01-727	PERMITS & FEES	-	239	200	200	200	200
01-5-01-733	DUES & SUBSCRIPTIONS	12,135	11,336	13,000	13,000	13,000	13,000
01-5-01-735	TELEPHONE	980	1,010	1,200	730	730	730
01-5-01-736	CELLULAR PHONES	376	339	550	550	550	550
01-5-01-740	EDUCATION	1,203	1,957	1,500	1,500	1,500	1,500
01-5-01-741	ELECTIONS	-	-	-	2,000	2,000	2,000
01-5-01-766	INS:COMP/LIAB/UMB	783	783	800	800	800	800
01-5-01-777	LEGAL FEES	19,892	31,256	25,000	25,000	25,000	25,000
01-5-01-783	PUBLIC OUTREACH	358	1,441	1,000	1,000	1,000	1,000
01-5-01-789	MILEAGE/TRAVEL REIMBURSEM	962	1,016	1,000	1,000	1,000	1,000
01-5-01-791	ECONOMIC DEVELOPMENT	22,775	31,475	30,000	60,000	60,000	60,000
01-5-01-793	MEETINGS/WORKSHOPS	530	2,329	1,000	1,000	1,000	1,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>72,877</b>	<b>91,940</b>	<b>97,950</b>	<b>133,380</b>	<b>133,380</b>	<b>133,380</b>

<b>01-000 TOTAL COUNCIL-MANAGER</b>	<b>158,566</b>	<b>190,568</b>	<b>263,485</b>	<b>281,749</b>	<b>281,749</b>	<b>281,749</b>
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**02-000 FINANCE AND ADMINISTRATION**

PERSONNEL SERVICES							
01-5-02-501	FINANCE ACCOUNTING ANALYST	19,172	17,117	23,753	24,938	24,938	24,938
01-5-02-502	ADMIN ASST	3,046	3,135	-	-	-	-
01-5-02-507	UTILITY BILLING CLERK	-	-	7,361	7,702	7,702	7,702
01-5-02-517	OFFICE SPECIALIST I	5,655	5,913	4,133	6,514	6,514	6,514
01-5-02-518	ACCOUNTING TECHNICIAN	9,934	10,246	-	-	-	-
01-5-02-519	IT ANALYST	6,350	5,680	17,922	-	-	-
01-5-02-529	FINANCE & ADMIN DIRECTOR	33,340	34,366	47,208	49,593	49,593	49,593
01-5-02-550	OVERTIME	-	-	-	330	330	330
01-5-02-581	SOCIAL SECURITY	4,681	4,432	6,030	5,316	5,316	5,316
01-5-02-582	WORKER'S COMP	390	273	245	264	264	264
01-5-02-583	PERS/OSPRS	7,198	12,151	16,163	18,515	18,515	18,515

		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
01 -GENERAL FUND		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-02-584	MED/DENT/VISION INSURANCE	22,802	25,156	23,673	25,285	25,285	25,285
01-5-02-586	LTD	218	210	258	261	261	261
01-5-02-587	LIFE INSURANCE	55	54	57	63	63	63
01-5-02-588	UNEMPLOYMENT INS.	77	76	100	89	89	89
01-5-02-589	MEDICARE	1,095	1,037	1,410	1,243	1,243	1,243
<b>TOTAL PERSONNEL SERVICES</b>		<b>114,013</b>	<b>119,848</b>	<b>148,313</b>	<b>140,113</b>	<b>140,113</b>	<b>140,113</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-02-705	ADVERTISING	1,236	922	1,000	900	900	900
01-5-02-706	AUDIT FEES	5,616	8,015	9,200	11,800	11,800	11,800
01-5-02-707	EMPLOYEE RECOGNITION	901	449	700	500	500	500
01-5-02-708	CITY-WIDE TRAINING	1,489	-	500	-	-	-
01-5-02-709	WELLNESS & RISK MGT PROGS.	-	-	300	300	300	300
01-5-02-710	COMPUTER SOFTWARE MAINT	2,362	6,469	3,300	3,400	3,400	3,400
01-5-02-714	OFFICE SUPPLIES	2,013	1,876	2,350	1,130	1,130	1,130
01-5-02-715	POSTAGE	568	821	4,100	1,050	1,050	1,050
01-5-02-717	OFFICE EQUIPMENT	1,988	98	200	500	500	500
01-5-02-721	COPIER/PRINTER	1,666	1,201	1,500	1,200	1,200	1,200
01-5-02-726	CONTRACTED SERVICES	11,008	361	9,600	1,900	1,900	1,900
01-5-02-727	PERMITS & FEES	6,104	8,712	11,500	10,300	4,300	4,300
01-5-02-733	DUES & SUBSCRIPTIONS	1,187	761	700	600	600	600
01-5-02-735	TELEPHONE	1,144	1,347	2,100	1,680	1,680	1,680
01-5-02-736	CELLULAR PHONES	423	346	550	450	450	450
01-5-02-740	EDUCATION	3,748	2,160	1,900	2,100	2,100	2,100
01-5-02-749	INSURANCE CLAIMS	125	-	-	-	-	-
01-5-02-755	GAS/OIL	20	30	200	-	-	-
01-5-02-763	PROPERTY TAXES	-	-	-	-	6,000	6,000
01-5-02-766	INS:COMP/LIAB/UMB	7,304	9,161	19,100	19,200	19,200	19,200
01-5-02-767	LGIP SERVICE FEE	126	126	150	120	120	120
01-5-02-777	LEGAL FEES	2,085	274	500	500	500	500
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMENT	3,018	1,383	2,000	1,800	1,800	1,800
01-5-02-790	MISCELLANEOUS	232	32	-	-	-	-

		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>01 -GENERAL FUND</b>							
01-5-02-793	MEETINGS/WORKSHOPS	381	487	500	500	500	500
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>54,743</b>	<b>45,033</b>	<b>71,950</b>	<b>59,930</b>	<b>59,930</b>	<b>59,930</b>
<b>02-000 TOTAL FINANCE &amp; ADMINISTRATION</b>		<b>168,756</b>	<b>164,881</b>	<b>220,263</b>	<b>200,043</b>	<b>200,043</b>	<b>200,043</b>
<b>03-000 MAINTENANCE</b>							
<b>PERSONNEL SERVICES</b>							
01-5-03-501	ACCOUNTING ANALYST	-	1,646	-	-	-	-
01-5-03-503	PUBLIC WORKS DIRECTOR	7,162	6,182	13,727	14,542	14,542	14,542
01-5-03-504	UTILITY TECHNICIAN II	-	-	3,349	3,939	3,939	3,939
01-5-03-505	UTILITY TECHNICIAN I	21,154	23,376	14,355	14,332	14,332	14,332
01-5-03-506	JANITORIAL SERVICE	4,149	4,250	4,274	4,492	4,492	4,492
01-5-03-510	UTILITY TECHNICIAN III	-	-	-	-	-	-
01-5-03-511	UTILITY ASST	1,822	874	4,216	3,638	3,638	3,638
01-5-03-519	IT ANALYST	240	-	-	-	-	-
01-5-03-524	PUBLIC WORKS COORDINATOR	2,612	-	-	-	-	-
01-5-03-533	MAINTENANCE SUPERVISOR	2,640	2,779	5,512	5,792	5,792	5,792
01-5-03-550	OVERTIME	447	124	750	750	750	750
01-5-03-581	SOCIAL SECURITY	2,452	2,373	2,779	2,858	2,858	2,858
01-5-03-582	WORKER'S COMP	2,198	1,444	2,614	2,686	2,686	2,686
01-5-03-583	PERS/OSPRS	3,704	5,674	7,154	9,354	9,354	9,354
01-5-03-584	MED/DENT/VISION INSURANCE	12,433	12,694	12,182	12,514	12,514	12,514
01-5-03-586	LTD	100	94	123	128	128	128
01-5-03-587	LIFE INSURANCE	18	19	19	25	25	25
01-5-03-588	UNEMPLOYMENT INS.	40	39	46	47	47	47
01-5-03-589	MEDICARE	573	555	650	668	668	668
<b>TOTAL PERSONNEL SERVICES</b>		<b>61,744</b>	<b>62,125</b>	<b>71,750</b>	<b>75,765</b>	<b>75,765</b>	<b>75,765</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-03-717	OFFICE EQUIPMENT	-	117	-	-	-	-
01-5-03-718	LEASES	343	-	-	-	-	-
01-5-03-721	COPIER/PRINTER	97	-	150	-	-	-

		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
01 -GENERAL FUND		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-03-726	CONTRACTED SERVICES	411	22	-	-	-	-
01-5-03-727	PERMITS & FEES	525	-	-	-	-	-
01-5-03-733	DUES & SUBSCRIPTIONS	-	32	50	35	35	35
01-5-03-735	TELEPHONE	519	1,629	1,800	420	420	420
01-5-03-736	CELLULAR PHONES	253	350	500	400	400	400
01-5-03-740	EDUCATION	30	72	-	100	100	100
01-5-03-743	ELECTRICITY	13,978	16,165	15,700	11,000	11,000	11,000
01-5-03-746	SMALL TOOLS & EQUIPMENT	1,530	100	100	100	100	100
01-5-03-755	GAS/OIL	4,900	5,444	5,800	4,500	4,500	4,500
01-5-03-771	MEDICAL TESTING & SERVICES	42	150	50	100	100	100
01-5-03-781	CHAMBER BLDG MAINTENANCE	294	1,484	1,300	11,800	11,800	11,800
01-5-03-782	UNIFORMS	179	241	200	200	200	200
01-5-03-784	MAINTENANCE RECYCLE CENTER	1,156	29	4,566	5,000	5,000	5,000
01-5-03-785	MAINTENANCE CITY HALL	7,242	5,253	3,000	4,000	4,000	4,000
01-5-03-786	MAINTENANCE CITY SHOP	4,300	2,381	3,000	2,000	2,000	2,000
01-5-03-788	PWHQ MAINTENANCE	-	3,265	2,500	2,000	2,000	2,000
01-5-03-789	MILEAGE/TRAVEL REIMBURSEMENT	232	-	-	-	-	-
01-5-03-793	MEETINGS/WORKSHOPS	23	6	-	25	25	25
01-5-03-795	SUPPLIES	1,057	925	1,000	1,000	1,000	1,000
01-5-03-796	VEHICLE MAINTENANCE	2,272	1,654	1,500	1,000	1,000	1,000
01-5-03-797	DUMPSTER/RECETACLES	2,522	2,520	2,600	-	-	-
01-5-03-799	BAD DEBT EXPENSE	17	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>41,922</b>	<b>41,838</b>	<b>43,816</b>	<b>43,680</b>	<b>43,680</b>	<b>43,680</b>

<b>03-000 TOTAL MAINTENANCE</b>	<b>103,666</b>	<b>103,963</b>	<b>115,566</b>	<b>119,445</b>	<b>119,445</b>	<b>119,445</b>
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**05-000 PARKS**

PERSONNEL SERVICES							
01-5-05-500	CITY MANAGER	4,056	4,122	-	-	-	-
01-5-05-501	FINANCE ACCOUNTING ANALYST	1,598	1,646	-	-	-	-
01-5-05-502	ADMIN ASST	6,092	6,271	19,384	20,362	20,362	20,362

01 -GENERAL FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-05-503	PUBLIC WORKS DIRECTOR	7,162	9,273	13,727	14,542	14,542	14,542
01-5-05-504	UTILITY TECHNICIAN II	-	-	3,349	3,939	3,939	3,939
01-5-05-505	UTILITY TECHNICIAN I	17,204	21,884	24,852	25,357	25,357	25,357
01-5-05-507	UTILITY BILLING CLERK	-	-	1,561	1,634	1,634	1,634
01-5-05-508	PARK HOST	12,745	12,685	12,000	9,700	9,700	9,700
01-5-05-509	PLANNING DIRECTOR	6,736	6,980	7,192	7,557	7,557	7,557
01-5-05-510	UTILITY TECHNICIAN III	4,768	2,218	-	-	-	-
01-5-05-511	UTILITY ASST	7,894	3,786	5,622	4,851	4,851	4,851
01-5-05-513	OVERTIME	541	139	1,000	1,070	1,070	1,070
01-5-05-515	PLANNING TECHNICIAN	2,267	2,270	-	-	-	-
01-5-05-517	OFFICE SPECIALIST I	942	1,183	729	1,149	1,149	1,149
01-5-05-518	ACCOUNTING TECHNICIAN	1,656	2,391	-	-	-	-
01-5-05-519	IT ANALYST	359	947	-	-	-	-
01-5-05-520	PRINCIPAL PLANNER	3,017	3,144	-	-	-	-
01-5-05-524	PUBLIC WORKS COORDINATOR	2,611	-	-	-	-	-
01-5-05-526	SENIOR PLANNER	82	-	-	-	-	-
01-5-05-527	CITY RECORDER	1,858	1,866	-	-	-	-
01-5-05-529	FINANCE & ADMIN DIRECTOR	3,704	3,818	-	-	-	-
01-5-05-533	MAINTENANCE SUPERVISOR	7,919	8,337	11,025	11,584	11,584	11,584
01-5-05-573	ON CALL COMPENSATION	-	-	1,597	1,447	1,447	1,447
01-5-05-581	SOCIAL SECURITY	5,647	5,593	6,142	6,211	6,211	6,211
01-5-05-582	WORKER'S COMP	3,649	2,848	5,399	5,442	5,442	5,442
01-5-05-583	PERS/OSPRS	7,005	11,403	13,275	19,707	19,707	19,707
01-5-05-584	MED/DENT/VISION INSURANCE	21,326	23,314	26,508	26,804	26,804	26,804
01-5-05-586	LTD	214	211	274	284	284	284
01-5-05-587	LIFE INSURANCE	48	51	55	67	67	67
01-5-05-588	UNEMPLOYMENT INS.	93	93	102	103	103	103
01-5-05-589	MEDICARE	1,321	1,308	1,436	1,452	1,452	1,452
<b>TOTAL PERSONNEL SERVICES</b>		<b>132,515</b>	<b>137,777</b>	<b>155,229</b>	<b>163,262</b>	<b>163,262</b>	<b>163,262</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-05-714	OFFICE SUPPLIES	130	29	800	540	540	540

		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
01 -GENERAL FUND		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-05-715	POSTAGE	-	333	-	-	-	-
01-5-05-717	OFFICE EQUIPMENT	-	134	-	4,225	4,225	4,225
01-5-05-718	LEASES	1,592	1,200	1,200	1,200	1,200	1,200
01-5-05-721	COPIER/PRINTER	115	781	450	80	80	80
01-5-05-726	CONTRACTED SERVICES	997	29	-	3,000	3,000	3,000
01-5-05-727	PERMITS & FEES	100	105	150	150	150	150
01-5-05-731	SPECIAL EVENTS	471	425	600	750	750	750
01-5-05-733	DUES & SUBSCRIPTIONS	-	33	-	-	-	-
01-5-05-735	TELEPHONE	187	786	1,300	1,100	1,100	1,100
01-5-05-736	CELLULAR PHONES	721	1,036	800	630	630	630
01-5-05-740	EDUCATION	36	362	500	200	200	200
01-5-05-743	ELECTRICITY	9,351	9,720	9,500	9,500	9,500	9,500
01-5-05-746	SMALL TOOLS & EQUIPMENT	1,207	2,796	2,500	2,000	2,000	2,000
01-5-05-755	GAS/OIL	2,692	3,266	3,500	4,000	4,000	4,000
01-5-05-771	MEDICAL TESTING & SERVICES	191	746	400	400	400	400
01-5-05-782	UNIFORMS	205	258	300	300	300	300
01-5-05-786	PARK MAINTENANCE	11,572	7,078	8,000	8,000	8,000	8,000
01-5-05-789	MILEAGE/TRAVEL REIMBURSEMENT	83	-	-	-	-	-
01-5-05-793	MEETINGS/WORKSHOPS	15	8	100	50	50	50
01-5-05-795	SUPPLIES	13,974	11,543	9,000	9,000	9,000	9,000
01-5-05-796	VEHICLE MAINTENANCE	2,707	1,917	2,000	1,300	1,300	1,300
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>46,345</b>	<b>42,582</b>	<b>41,100</b>	<b>46,425</b>	<b>46,425</b>	<b>46,425</b>
<b>05-000 TOTAL PARKS</b>		<b>178,860</b>	<b>180,359</b>	<b>196,329</b>	<b>209,687</b>	<b>209,687</b>	<b>209,687</b>
<b>06-000 POLICE</b>							
<b>MATERIALS &amp; SERVICES</b>							
01-5-06-783	DCSD - POLICING SERVICES	432,655	449,961	467,960	486,678	486,678	486,678
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>432,655</b>	<b>449,961</b>	<b>467,960</b>	<b>486,678</b>	<b>486,678</b>	<b>486,678</b>
<b>06-000 TOTAL POLICE</b>		<b>432,655</b>	<b>449,961</b>	<b>467,960</b>	<b>486,678</b>	<b>486,678</b>	<b>486,678</b>

01 -GENERAL FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>07-000 COMMUNITY DEVELOPMENT</b>							
<b>GRANTS &amp; PASS THROUGHGS</b>							
01-5-07-300	BUILDING INSPECTIONS	34,343	46,967	72,000	43,400	43,400	43,400
01-5-07-301	ELECTRICAL INSPECTION	6,953	8,998	9,000	7,440	7,440	7,440
01-5-07-302	STATE BUILDING FEES	5,182	6,703	6,700	6,240	6,240	6,240
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>46,479</b>	<b>62,668</b>	<b>87,700</b>	<b>57,080</b>	<b>57,080</b>	<b>57,080</b>
<b>PERSONNEL SERVICES</b>							
01-5-07-500	CITY MANAGER	4,056	4,122	-	-	-	-
01-5-07-501	FINANCE ACCOUNTING ANALYST	1,598	1,975	-	-	-	-
01-5-07-503	PUBLIC WORKS DIRECTOR	7,162	6,182	-	-	-	-
01-5-07-509	PLANNING DIRECTOR	27,506	31,408	50,344	52,896	52,896	52,896
01-5-07-515	PLANNING TECHICIAN	34,007	34,045	39,554	41,548	41,548	41,548
01-5-07-517	OFFICE SPECIALIST I	942	493	-	-	-	-
01-5-07-518	ACCOUNTING TECHNICIAN	1,656	1,025	-	-	-	-
01-5-07-519	IT ANALYST	2,396	3,313	-	-	-	-
01-5-07-520	PRINCIPAL PLANNER	45,258	44,011	64,786	68,049	68,049	68,049
01-5-07-524	PUBLIC WORKS COORDINATOR	2,612	-	-	-	-	-
01-5-07-526	SENIOR PLANNER	329	-	-	-	-	-
01-5-07-527	CITY RECORDER	1,858	1,866	-	-	-	-
01-5-07-529	FINANCE & ADMIN DIRECTOR	3,704	3,818	-	-	-	-
01-5-07-550	OVERTIME	920	61	750	750	750	750
01-5-07-581	SOCIAL SECURITY	8,082	7,913	9,395	9,862	9,862	9,862
01-5-07-582	WORKER'S COMP	1,050	495	379	485	485	485
01-5-07-583	PERS/OSPRS	13,201	21,314	24,867	32,964	32,964	32,964
01-5-07-584	MED/DENT/VISION INSURANCE	31,984	32,794	35,181	37,578	37,578	37,578
01-5-07-586	LTD	393	391	521	538	538	538
01-5-07-587	LIFE INSURANCE	100	102	113	113	113	113
01-5-07-588	UNEMPLOYMENT INS.	134	132	155	163	163	163
01-5-07-589	MEDICARE	1,891	1,851	2,197	2,306	2,306	2,306
<b>TOTAL PERSONNEL SERVICES</b>		<b>190,840</b>	<b>197,311</b>	<b>228,242</b>	<b>247,252</b>	<b>247,252</b>	<b>247,252</b>

01 -GENERAL FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>MATERIALS &amp; SERVICES</b>							
01-5-07-705	ADVERTISING	2,070	2,277	2,000	2,500	2,500	2,500
01-5-07-710	COMPUTER SOFTWARE MAINT	200	-	500	-	-	-
01-5-07-714	OFFICE SUPPLIES	2,873	745	550	1,000	1,000	1,000
01-5-07-715	POSTAGE	641	358	1,550	650	650	650
01-5-07-717	OFFICE EQUIPMENT	2,302	63	-	1,000	1,000	1,000
01-5-07-721	COPIER/PRINTER	2,983	1,952	1,850	2,400	2,400	2,400
01-5-07-726	CONTRACTED SERVICES	5,940	170	5,000	2,500	2,500	2,500
01-5-07-727	PERMITS & FEES	40	200	-	200	200	200
01-5-07-733	DUES & SUBSCRIPTIONS	592	440	600	500	500	500
01-5-07-735	TELEPHONE	1,797	4,827	3,850	1,550	1,550	1,550
01-5-07-736	CELLULAR PHONES	276	-	-	450	450	450
01-5-07-740	EDUCATION	1,113	515	1,000	1,500	1,500	1,500
01-5-07-746	SMALL TOOLS & EQUIPMENT	71	35	200	200	200	200
01-5-07-755	GAS & OIL	173	120	200	200	200	200
01-5-07-757	PLANNING COMMISSION	663	392	500	500	500	500
01-5-07-777	LEGAL FEES	8,347	4,088	10,000	9,000	9,000	9,000
01-5-07-783	PUBLIC OUTREACH	-	41	750	500	500	500
01-5-07-789	MILEAGE/TRAVEL REIMBURSEMENT	429	312	750	1,000	1,000	1,000
01-5-07-793	MEETINGS/WORKSHOPS	671	-	500	500	500	500
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>31,181</b>	<b>16,537</b>	<b>29,800</b>	<b>26,150</b>	<b>26,150</b>	<b>26,150</b>
<b>07-000 TOTAL COMMUNITY DEVELOPMENT</b>		<b>268,500</b>	<b>276,516</b>	<b>345,742</b>	<b>330,482</b>	<b>330,482</b>	<b>330,482</b>
<b>08-000 SUPPORT</b>							
<b>GRANTS &amp; PASS THROUGHES</b>							
01-5-08-309	CITY MANAGED ACCOUNTS	3,568	4,460	5,000	4,000	4,000	4,000
01-5-08-311	COMMUNITY SERVICES GRANT	14,900	14,409	13,000	13,000	13,000	13,000
01-5-08-312	CHAMBER OF COMMERCE	95,005	101,500	90,750	100,815	100,815	100,815
01-5-08-316	URBAN RENEWAL AGENCY LOAN	-	74,600	17,980	4,100	4,100	4,100
01-5-08-318	OCDBG GRANT	89,000	-	-	-	-	-

01 -GENERAL FUND	FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
01-5-08-319 OTHER GRANTS	-	-	14,900	14,900	14,900	14,900
01-5-08-340 STATE GRANTS	51,902	44,565	23,311	23,308	23,308	23,308
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>	<b>254,375</b>	<b>239,534</b>	<b>164,941</b>	<b>160,123</b>	<b>160,123</b>	<b>160,123</b>
<b>OPERATING CONTINGENCIES</b>						
01-5-08-400 OPERATING CONTINGENCY			507,816	-	-	-
<b>TOTAL OPERATING CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>507,816</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED RESERVES</b>						
01-5-08-457 WORKING CAPITAL	-	-	275,500	-	-	-
<b>TOTAL UNAPPROPRIATED RESERVES</b>	<b>-</b>	<b>-</b>	<b>275,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>						
01-5-08-602 TRANSFER TO CITY HALL FUND	71,000	63,000	62,700	-	-	-
01-5-08-603 TRANSFER TO STREET FUND	70,000	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>141,000</b>	<b>63,000</b>	<b>62,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SUPPORT</b>	<b>395,374</b>	<b>302,534</b>	<b>1,010,957</b>	<b>160,123</b>	<b>160,123</b>	<b>160,123</b>
<b>TOTAL EXPENDITURES</b>	<b>1,706,377</b>	<b>1,668,782</b>	<b>2,620,302</b>	<b>1,788,207</b>	<b>1,788,207</b>	<b>1,788,207</b>
<b>TOTAL REQUIREMENTS</b>	<b>1,706,377</b>	<b>1,668,782</b>	<b>2,620,302</b>	<b>2,689,863</b>	<b>2,699,863</b>	<b>2,699,863</b>
<i>Budgetary basis adjustment</i>	(75,000)	(20,000)	-	-	-	-
<b>01-GENERAL FUND NET TOTAL</b>	<b>\$ 770,221</b>	<b>\$ 961,068</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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## Street Fund

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### Description

The purpose of the Street Fund is to support the activities of City's street department. This involves the design, construction, maintenance, and repair of arterial, collector and local roads within the Urban Growth Boundary. The major objective is to maintain the miles of existing streets.

### Fund Resources

This fund is a special revenue fund. The Street Fund receives revenue from state highway gas tax, local fuel tax, franchise, lease, and permit fees. A summary of special revenue funds are discussed in the "Revenue Information" section, beginning on page 95.

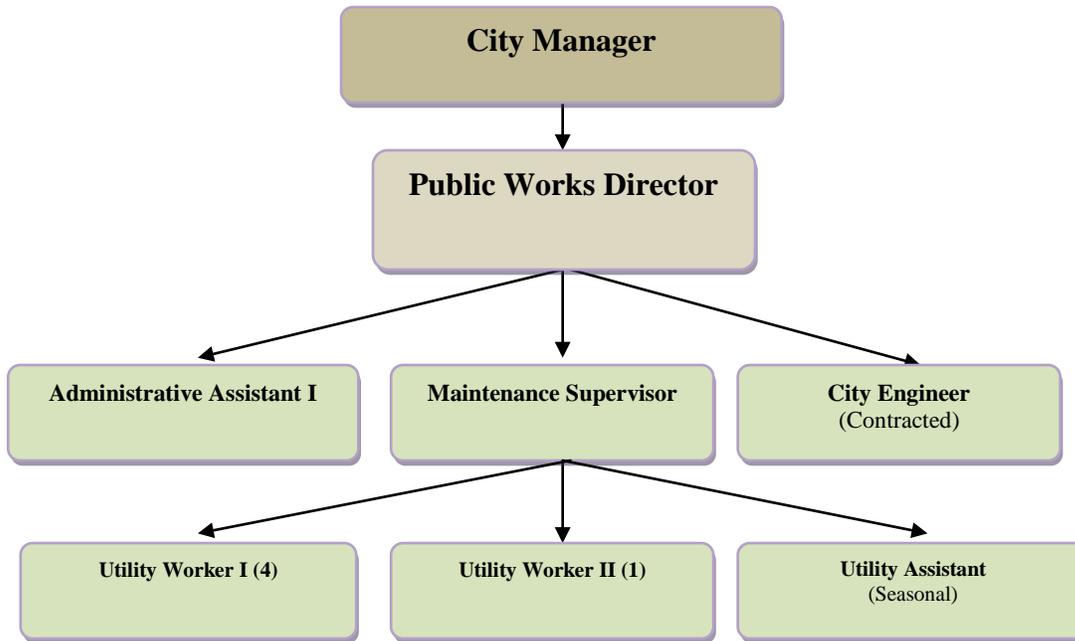
### Accomplishments – FY 2012/13

- Continued extensive outreach with the business community in relation to the Cascade and Main Avenue improvement projects.
- Assisted ODOT with the completion of the design for Cascade Avenue (*Council Goal 1*)
- Completed Santiam Multi-use Path project (*Council Goals 3 & 5*)
- Completed Safe Routes to School project (*Council Goals 3 & 5*)
- Completed the grant process and received the reimbursement funds for the Main Avenue Bicycle and Pedestrian improvements (*Council Goals 3 & 5*)
- Completed the chip seal warranty work in the Edge of the Pines and SW neighborhoods
- Seal Coated Buck Run and Coyote Springs phase I
- Designed Fir Street improvement project

### Goals and Objectives – FY 2013/14

- Continue extensive outreach with the business community in relation to the construction of the Cascade Avenue improvement project.
- Complete utility relocates in preparation for the Cascade Avenue construction.
- Construct Fir St. street improvements
- Design and construct Spruce Street parking/sidewalk improvements
- Procure grant funds and construct Jefferson Multi-use Path
- Procure Quick-fix funds and construct the Locust/Hwy 20 Multi-use Path
- Chip Seal Mckinney Butte, Trinity Avenue and Brooks Camp Road
- Seal Coat Pine Meadow Village, Coyote Springs phase II/III and Five Pines public streets
- Construct asphalt overlays on Hood Avenue, Pine, Elm and Locust Streets.
- Research other fund sources for additional bicycle and pedestrian projects

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



**STREET FUND BUDGET SUMMARY:**

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Other taxes	\$ 135,135	\$ 136,850	\$ 140,000	\$ 139,000	\$ 139,000	\$ 139,000	-1%
Franchise fees	56,617	58,061	57,450	58,000	58,000	58,000	1%
Licenses and fees	55,714	63,195	59,500	62,800	62,800	62,800	6%
Intergovernmental	128,151	453,560	550,857	99,000	99,000	99,000	-82%
Interest	831	1,520	500	500	500	500	0%
Miscellaneous/refunds	11,169	18,997	7,000	6,550	6,550	6,550	-6%
<b>Total Revenues</b>	<b>387,617</b>	<b>732,184</b>	<b>815,307</b>	<b>365,850</b>	<b>365,850</b>	<b>365,850</b>	<b>-55%</b>
Beginning fund balance	117,896	214,735	6,251	137,743	137,743	137,743	2104%
Transfers	70,000	-	-	14,056	14,056	14,056	-
<b>TOTAL RESOURCES</b>	<b>\$ 575,512</b>	<b>\$ 946,919</b>	<b>\$ 821,558</b>	<b>\$ 517,649</b>	<b>\$ 517,649</b>	<b>\$ 517,649</b>	<b>-37%</b>
<b>REQUIREMENTS</b>	<b>FY 2010/11 ACTUAL</b>	<b>FY 2011/12 ACTUAL</b>	<b>FY 2012/13 BUDGET</b>	<b>FY 2013/14 MANAGER PROPOSED</b>	<b>FY 2013/14 COMMITTEE APPROVED</b>	<b>FY 2013/14 COUNCIL ADOPTED</b>	<b>% CHANGE</b>
Operating contingency	-	-	192,048	20,749	20,749	20,749	-89%
Transfers	13,000	19,000	19,000	19,000	19,000	19,000	0%
Expenditures:							
Personnel services	\$ 161,903	\$ 170,014	\$ 226,579	\$ 228,955	\$ 228,955	\$ 228,955	1%
Materials & services	148,185	118,700	181,075	177,945	177,945	177,945	-2%
Capital improvements	37,690	632,954	202,856	71,000	71,000	71,000	-65%
<b>Total Expenditures</b>	<b>347,779</b>	<b>921,668</b>	<b>610,510</b>	<b>477,900</b>	<b>477,900</b>	<b>477,900</b>	<b>-22%</b>
<b>TOTAL REQUIREMENTS</b>	<b>360,779</b>	<b>940,668</b>	<b>821,558</b>	<b>517,649</b>	<b>517,649</b>	<b>517,649</b>	<b>-37%</b>
<b>NET TOTAL</b>	<b>\$ 214,735</b>	<b>\$ 6,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

03 -STREET FUND	FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
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### RESOURCES

#### REVENUES

03-4-00-301	INTEREST EARNED	\$ 831	\$ 1,520	\$ 500	\$ 500	\$ 500	\$ 500
03-4-00-306	STATE HIGHWAY TAX	94,891	110,403	98,000	98,010	98,010	98,010
03-4-00-307	BIKE/FOOTPATH TAX	959	1,115	700	990	990	990
03-4-00-314	PUBLIC WORKS FEES	1,140	2,148	2,000	1,500	1,500	1,500
03-4-00-328	WATER LINES FRANCHISE	22,781	23,818	23,450	24,000	24,000	24,000
03-4-00-340	CELL TOWERS	54,574	61,047	57,500	61,300	61,300	61,300
03-4-00-342	SALE OF ASSETS	1,990	-	-	-	-	-
03-4-00-351	SEWER LINES FRANCHISE	33,836	34,243	34,000	34,000	34,000	34,000
03-4-00-360	MISCELLANEOUS	-	2,196	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	9,179	16,511	7,000	6,550	6,550	6,550
03-4-00-369	LOCAL GAS TAX	135,135	136,850	140,000	139,000	139,000	139,000
03-4-00-390	STREET PERMITS	-	290	-	-	-	-
<b>REVENUES SUBTOTAL</b>		<b>355,315</b>	<b>390,142</b>	<b>363,150</b>	<b>365,850</b>	<b>365,850</b>	<b>365,850</b>

#### GRANTS & PASS THROUGHGS

03-4-00-640	STATE GRANTS	-	325,743	450,757	-	-	-
03-4-00-660	FEDERAL GRANTS	32,301	16,299	1,400	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>32,301</b>	<b>342,042</b>	<b>452,157</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>TOTAL REVENUES</b>	<b>387,617</b>	<b>732,184</b>	<b>815,307</b>	<b>365,850</b>	<b>365,850</b>	<b>365,850</b>
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#### BEGINNING FUND BALANCE

03-4-00-400	BEGINNING FUND BALANCE	117,896	214,735	6,251	137,743	137,743	137,743
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>117,896</b>	<b>214,735</b>	<b>6,251</b>	<b>137,743</b>	<b>137,743</b>	<b>137,743</b>

#### TRANSFERS

03-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	-	14,056	14,056	14,056
03-4-00-510	TRANSFER FROM GENERAL FUND	70,000	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>70,000</b>	<b>-</b>	<b>-</b>	<b>14,056</b>	<b>14,056</b>	<b>14,056</b>

03 -STREET FUND	FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>TOTAL RESOURCES</b>	\$ 575,512	\$ 946,919	\$ 821,558	\$ 517,649	\$ 517,649	\$ 517,649

### REQUIREMENTS

#### OPERATING CONTINGENCIES

03-5-00-400 OPERATING CONTINGENCY	\$ -	\$ -	\$ 192,048	\$ 20,749	\$ 20,749	\$ 20,749
<b>TOTAL OPERATING CONTINGENCIES</b>	-	-	<b>192,048</b>	<b>20,749</b>	<b>20,749</b>	<b>20,749</b>

#### TRANSFERS

03-5-00-602 TRANSFER TO CITY HALL FUND	13,000	19,000	19,000	19,000	19,000	19,000
<b>TOTAL TRANSFERS</b>	<b>13,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>

#### EXPENDITURES

##### PERSONNEL SERVICES

03-5-00-500 CITY MANAGER	10,141	10,305	21,714	11,089	11,089	11,089
03-5-00-501 FINANCE ACCOUNTING ANALYST	3,196	2,633	3,393	3,563	3,563	3,563
03-5-00-502 ADMIN ASST	3,046	3,135	6,461	6,787	6,787	6,787
03-5-00-503 PUBLIC WORKS DIRECTOR	14,324	12,364	13,727	14,542	14,542	14,542
03-5-00-504 UTILITY TECHNICIAN II	-	-	6,698	7,878	7,878	7,878
03-5-00-505 UTILITY TECHNICIAN I	20,842	28,311	39,568	39,322	39,322	39,322
03-5-00-509 PLANNING DIRECTOR	20,156	20,939	14,384	15,113	15,113	15,113
03-5-00-510 UTILITY TECHNICIAN III	4,768	2,218	-	-	-	-
03-5-00-511 UTILITY ASST	2,429	1,165	2,811	2,425	2,425	2,425
03-5-00-513 OVERTIME	594	108	1,000	1,000	1,000	1,000
03-5-00-515 PLANNING TECHICIAN	4,534	4,539	2,327	2,444	2,444	2,444
03-5-00-519 IT ANALYST	240	1,420	2,240	2,313	2,313	2,313
03-5-00-520 PRINCIPAL PLANNER	6,034	6,287	-	-	-	-
03-5-00-524 PUBLIC WORKS COORDINATOR	3,917	-	-	-	-	-
03-5-00-526 SENIOR PLANNER	247	-	-	-	-	-
03-5-00-527 CITY RECORDER	4,644	4,664	4,999	5,255	5,255	5,255

03 -STREET FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
03-5-00-529	FINANCE & ADMIN DIRECTOR	3,704	3,818	7,868	8,265	8,265	8,265
03-5-00-533	MAINTENANCE SUPERVISOR	5,280	8,337	16,537	17,376	17,376	17,376
03-5-00-573	ON CALL COMPENSATION	-	-	1,597	1,447	1,447	1,447
03-5-00-581	SOCIAL SECURITY	6,495	6,585	8,923	8,548	8,548	8,548
03-5-00-582	WORKER'S COMP	3,500	2,396	5,641	5,842	5,842	5,842
03-5-00-583	PERS/OSPRS	10,264	16,185	21,018	27,504	27,504	27,504
03-5-00-584	MED/DENT/VISION INSURANCE	31,548	32,602	42,933	45,562	45,562	45,562
03-5-00-586	LTD	310	287	435	445	445	445
03-5-00-587	LIFE INSURANCE	62	65	80	95	95	95
03-5-00-588	UNEMPLOYMENT INS.	108	111	138	143	143	143
03-5-00-589	MEDICARE	1,519	1,540	2,087	1,997	1,997	1,997
<b>TOTAL PERSONNEL SERVICES</b>		<b>161,903</b>	<b>170,014</b>	<b>226,579</b>	<b>228,955</b>	<b>228,955</b>	<b>228,955</b>
<b>MATERIALS &amp; SERVICES</b>							
03-5-00-705	ADVERTISING	101	290	500	500	500	500
03-5-00-706	AUDIT FEES	3,861	4,351	6,300	3,500	3,500	3,500
03-5-00-710	COMPUTER SOFTWARE MAINT.	738	926	700	730	730	730
03-5-00-713	DEVELOPMENT REVIEW	1,438	1,543	2,000	1,500	1,500	1,500
03-5-00-714	OFFICE SUPPLIES	770	1,141	2,500	1,500	1,500	1,500
03-5-00-715	POSTAGE	-	180	125	150	150	150
03-5-00-717	OFFICE EQUIPMENT	144	211	-	4,225	4,225	4,225
03-5-00-718	LEASES	367	-	-	-	-	-
03-5-00-719	PLANNING CONSULTANT	-	-	-	-	-	-
03-5-00-721	COPIER/PRINTER	576	425	100	80	80	80
03-5-00-726	CONTRACTED SERVICES	2,498	602	4,650	4,200	4,200	4,200
03-5-00-727	PERMITS & FEES	2,555	835	1,000	1,000	1,000	1,000
03-5-00-733	DUES & SUBSCRIPTIONS	275	119	100	100	100	100
03-5-00-735	TELEPHONE	1,821	943	1,600	1,360	1,360	1,360
03-5-00-736	CELLULAR PHONES	645	627	1,100	850	850	850
03-5-00-740	EDUCATION	360	916	500	500	500	500
03-5-00-743	ELECTRICITY	216	363	1,200	3,500	3,500	3,500
03-5-00-746	SMALL TOOLS & EQUIPMENT	3,201	3,509	3,000	2,000	2,000	2,000

03 -STREET FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
03-5-00-749	ROAD MAINTENANCE	78,853	63,949	116,000	117,000	117,000	117,000
03-5-00-755	GAS/OIL	3,769	3,880	4,200	4,200	4,200	4,200
03-5-00-765	IMPROVEMENTS & REPAIRS	13,660	7,614	8,000	8,000	8,000	8,000
03-5-00-766	INS: COMP/LIA/UMB	2,557	3,190	3,500	2,300	2,300	2,300
03-5-00-771	MEDICAL TESTING & SERVICES	205	219	200	200	200	200
03-5-00-773	SNOW REMOVAL/STREET CLEANING	741	254	2,500	2,000	2,000	2,000
03-5-00-777	LEGAL FEES	8,158	4,212	6,000	1,000	1,000	1,000
03-5-00-778	STREET LIGHTS	11,330	5,366	6,000	6,500	6,500	6,500
03-5-00-782	UNIFORMS	350	557	600	400	400	400
03-5-00-789	MILEAGE/TRAVEL REIMBURSEMENT	366	-	500	-	-	-
03-5-00-793	MEETINGS/WORKSHOPS	381	126	200	150	150	150
03-5-00-795	SUPPLIES	4,536	6,317	4,000	4,500	4,500	4,500
03-5-00-796	VEHICLE MAINTENANCE	3,714	6,034	4,000	6,000	6,000	6,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>148,185</b>	<b>118,700</b>	<b>181,075</b>	<b>177,945</b>	<b>177,945</b>	<b>177,945</b>
<b>CAPITAL OUTLAY</b>							
03-5-00-906	CAPITAL OUTLAY	37,690	632,954	155,856	-	-	-
03-5-00-916	INFRASTRUCTURE	-	-	47,000	71,000	71,000	71,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>37,690</b>	<b>632,954</b>	<b>202,856</b>	<b>71,000</b>	<b>71,000</b>	<b>71,000</b>
<b>TOTAL EXPENDITURES</b>		<b>347,779</b>	<b>921,668</b>	<b>610,510</b>	<b>477,900</b>	<b>477,900</b>	<b>477,900</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 360,779</b>	<b>\$ 940,668</b>	<b>\$ 821,558</b>	<b>\$ 517,649</b>	<b>\$ 517,649</b>	<b>\$ 517,649</b>
<b>03-STREET FUND NET TOTAL</b>		<b>\$ 214,735</b>	<b>\$ 6,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 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.

### Accomplishments – FY 2012/13

- Maintained reserve levels for future years

### Goals and Objectives – FY 2013/14

- Redevelop the old city hall site as determined by Council (*Council Goal 2*)
- Maintain reserve levels for future years.

### Budget Highlights

- Transfers to other funds for \$108,128

TRANSFER OUT:	TRANSFER IN:				TOTAL
	General Fund	Water Fund	Street Fund	Sewer Fund	
<b>Reserve Fund</b>					
<i>Employee Severance Re-payment</i>	\$ 64,875	\$ 14,056	\$ 14,056	\$ 15,137	\$ 108,124

- Replacement 8 desktop computers and laptop totaling \$14,200
- Telephone and security systems at City Hall totaling \$19,850
- HVAC for Chamber Building for \$11,000

### RESERVE FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenue:							
Interest	\$ 8,537	\$ 8,069	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0%
Total Revenue	8,537	8,069	7,500	7,500	7,500	7,500	0%
Beginning fund balance	1,879,903	1,401,719	1,376,493	1,379,104	1,379,104	1,379,104	0%
<b>TOTAL RESOURCES</b>	<b>\$ 1,888,440</b>	<b>\$ 1,409,788</b>	<b>\$ 1,383,993</b>	<b>\$ 1,386,604</b>	<b>\$ 1,386,604</b>	<b>\$ 1,386,604</b>	<b>0%</b>
REQUIREMENTS							
Unappropriated reserves	\$ -	\$ -	\$ 1,353,238	\$ 1,233,376	\$ 1,233,376	\$ 1,233,376	-9%
Transfers	-	-	-	108,128	108,128	108,128	
Expenditure:							
Capital improvements	486,721	20,978	30,755	45,100	45,100	45,100	47%
Total Expenditure	486,721	20,978	30,755	45,100	45,100	45,100	47%
Operating contingency	-	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>486,721</b>	<b>20,978</b>	<b>1,383,993</b>	<b>1,386,604</b>	<b>1,386,604</b>	<b>1,386,604</b>	<b>0%</b>
<b>NET TOTAL</b>	<b>\$ 1,401,719</b>	<b>\$ 1,388,810</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

06 -RESERVE FUND	FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
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**RESOURCES**

**REVENUE**

06-4-00-301 INTEREST EARNED	\$ 8,537	\$ 8,069	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
<b>TOTAL REVENUE</b>	<b>8,537</b>	<b>8,069</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>

**BEGINNING FUND BALANCE**

06-4-00-400 BEGINNING FUND BALANCE	1,879,903	1,401,719	1,376,493	1,379,104	1,379,104	1,379,104
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,879,903</b>	<b>1,401,719</b>	<b>1,376,493</b>	<b>1,379,104</b>	<b>1,379,104</b>	<b>1,379,104</b>

<b>TOTAL RESOURCES</b>	<b>\$ 1,888,440</b>	<b>\$ 1,409,788</b>	<b>\$ 1,383,993</b>	<b>\$ 1,386,604</b>	<b>\$ 1,386,604</b>	<b>\$ 1,386,604</b>
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**REQUIREMENTS**

**UNAPPROPRIATED RESERVES**

06-5-00-460 RAINY DAY	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
06-5-00-461 PD REINSTATE	-	-	500,000	500,000	500,000	500,000
06-5-00-462 VEHICLES	-	-	75,000	75,000	75,000	75,000
06-5-00-463 EQUIPMENT	-	-	75,000	75,000	75,000	75,000
06-5-00-464 BUILDING	-	-	203,238	83,376	83,376	83,376
<b>TOTAL UNAPPROPRIATED RESERVES</b>	<b>-</b>	<b>-</b>	<b>1,353,238</b>	<b>1,233,376</b>	<b>1,233,376</b>	<b>1,233,376</b>

**TRANSFERS**

06-5-00-650 TRANSFERS TO OTHER FUNDS	-	-	-	108,128	108,128	108,128
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,128</b>	<b>108,128</b>	<b>108,128</b>

**EXPENDITURES**

**CAPITAL OUTLAY**

06-5-00-924 VEHICLES	1,921	-	7,300	-	-	-
06-5-00-925 EQUIPMENT	16,408	-	13,455	34,100	34,100	34,100
06-5-00-926 BUILDING	468,392	20,978	10,000	11,000	11,000	11,000

TOTAL CAPITAL OUTLAY	486,721	20,978	30,755	45,100	45,100	45,100
TOTAL EXPENDITURES	486,721	20,978	30,755	45,100	45,100	45,100
TOTAL REQUIREMENTS	\$ 486,721	\$ 20,978	\$ 1,383,993	\$ 1,386,604	\$ 1,386,604	\$ 1,386,604
06-RESERVE FUND NET TOTAL	\$ 1,401,719	\$ 1,388,810	\$ -	\$ -	\$ -	\$ -



## Transportation SDC Fund

### Description

The Transportation System Development Charges (SDC) Fund accounts for construction of transportation system improvements that are necessitated by new development and paid by the collection of system development charges and interest income. A proposed 5-year street capital improvement (CIP) plan is discussed in the “Capital Improvements” section on pages 101 and 105.

### Accomplishments – FY 2012/13

- Completed the 2015-18 STIP funding application for the unfunded portion of the Barclay/Hwy 20 intersection improvements.
- Started the Project Development process for the Barclay/Hwy 20 intersection improvement project.
- Applied for grant funds to construct the Jefferson Multi-use Path

### Goals and Objectives - FY 2013/14

- Update the Capital Improvement project list to begin strategically implementing the 2010 Transportation System Plan.

### Budget Highlights

- No capital projects included in proposed FY 2013/14 budget.

### TRANSPORTATION SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 2,692	\$ 2,780	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800	12%
System development charges	16,205	49,784	20,000	20,500	20,500	20,500	3%
Total Revenues	18,897	52,564	22,500	23,300	23,300	23,300	4%
Beginning fund balance	496,483	459,405	501,230	533,325	533,325	533,325	6%
<b>TOTAL RESOURCES</b>	<b>\$ 515,380</b>	<b>\$ 511,969</b>	<b>\$ 523,730</b>	<b>\$ 556,625</b>	<b>\$ 556,625</b>	<b>\$ 556,625</b>	<b>6%</b>
REQUIREMENTS							
Operating contingency	\$ -	\$ -	\$ 523,730	\$ 556,625	\$ 556,625	\$ 556,625	6%
Expenditures:							
Materials & services	605	-	-	-	-	-	-
Capital improvements	55,370	11,443	-	-	-	-	-
Total Expenditures	55,975	11,443	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>55,975</b>	<b>11,443</b>	<b>523,730</b>	<b>556,625</b>	<b>556,625</b>	<b>556,625</b>	<b>6%</b>
<b>NET TOTAL</b>	<b>\$ 459,405</b>	<b>\$ 500,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

07 -TRANSPORTATION SDC FUND		FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
<b>RESOURCES</b>							
<b>REVENUES</b>							
07-4-00-301	INTEREST EARNED	\$ 2,692	\$ 2,780	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800
07-4-00-394	TRANSPORTATION SDC	16,205	49,784	20,000	20,500	20,500	20,500
<b>TOTAL REVENUE</b>		<b>18,897</b>	<b>52,564</b>	<b>22,500</b>	<b>23,300</b>	<b>23,300</b>	<b>23,300</b>
<b>BEGINNING FUND BALANCE</b>							
07-4-00-400	BEGINNING FUND BALANCE	496,483	459,405	501,230	533,325	533,325	533,325
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>496,483</b>	<b>459,405</b>	<b>501,230</b>	<b>533,325</b>	<b>533,325</b>	<b>533,325</b>
<b>TOTAL RESOURCES</b>		<b>\$ 515,380</b>	<b>\$ 511,969</b>	<b>\$ 523,730</b>	<b>\$ 556,625</b>	<b>\$ 556,625</b>	<b>\$ 556,625</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
07-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 523,730	\$ 556,625	\$ 556,625	\$ 556,625
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>523,730</b>	<b>556,625</b>	<b>556,625</b>	<b>556,625</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
07-5-00-726	CONTRACTED SERVICE	605	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
07-5-00-906	CAPITAL OUTLAY	55,370	11,443	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>55,370</b>	<b>11,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>55,975</b>	<b>11,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 55,975</b>	<b>\$ 11,443</b>	<b>\$ 523,730</b>	<b>\$ 556,625</b>	<b>\$ 556,625</b>	<b>\$ 556,625</b>
<b>07-TRANSPORTATION SDC FUND NET TOTAL</b>		<b>\$ 459,405</b>	<b>\$ 500,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Park SDC Fund

### Description

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

### Budget Highlights

- The City Parks Advisory Board has met twice to discuss priority projects to be included in a capital improvement plan (CIP). Once defined, an evaluation of the Park SDC Fund will determine if funding is adequate.
- No capital projects included in proposed FY 2013/14 budget.

### PARK SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 633	\$ 622	\$ 500	\$ 600	\$ 600	\$ 600	20%
System development charges	5,517	6,130	5,000	6,000	6,000	6,000	20%
Intergovernmental	18,362	5,295	-	-	-	-	-
Total Revenues	24,511	12,046	5,500	6,600	6,600	6,600	20%
Beginning fund balance	117,328	111,124	111,558	119,014	119,014	119,014	7%
<b>TOTAL RESOURCES</b>	<b>\$ 141,839</b>	<b>\$ 123,170</b>	<b>\$ 117,058</b>	<b>\$ 125,614</b>	<b>\$ 125,614</b>	<b>\$ 125,614</b>	<b>7%</b>
REQUIREMENTS							
Operating contingency	\$ -	\$ -	\$ 117,058	\$ 125,614	\$ 125,614	\$ 125,614	7%
Expenditures:							
Materials & services	28,549	-	-	-	-	-	-
Capital improvements	2,166	14,806	-	-	-	-	-
Total Expenditures	30,715	14,806	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>30,715</b>	<b>14,806</b>	<b>117,058</b>	<b>125,614</b>	<b>125,614</b>	<b>125,614</b>	<b>7%</b>
<b>NET TOTAL</b>	<b>\$ 111,124</b>	<b>\$ 108,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

12-PARK SDC FUND	FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
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**RESOURCES**

**REVENUES**

12-4-00-301 INTEREST EARNED	\$ 633	\$ 622	\$ 500	\$ 600	\$ 600	\$ 600
12-4-00-321 PARK SDC	5,517	6,130	5,000	6,000	6,000	6,000
12-4-00-365 OR PK & REC GRANT CLEMENS PK	4,360	-	-	-	-	-
12-4-00-366 OR PK & REC GRANT MASTER PLAN	11,627	5,295	-	-	-	-
12-4-00-398 CONTRIBUTED CAP REVENUE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>22,136</b>	<b>12,046</b>	<b>5,500</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>

**GRANTS & PASS THROUGHS**

12-4-00-665 OTHER GRANTS	2,375	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>	<b>2,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>TOTAL REVENUES</b>	<b>24,511</b>	<b>12,046</b>	<b>5,500</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>
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**BEGINNING FUND BALANCE**

12-4-00-400 BEGINNING FUND BALANCE	117,328	111,124	111,558	119,014	119,014	119,014
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>117,328</b>	<b>111,124</b>	<b>111,558</b>	<b>119,014</b>	<b>119,014</b>	<b>119,014</b>

<b>TOTAL RESOURCES</b>	<b>\$ 141,839</b>	<b>\$ 123,170</b>	<b>\$ 117,058</b>	<b>\$ 125,614</b>	<b>\$ 125,614</b>	<b>\$ 125,614</b>
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**REQUIREMENTS**

**OPERATING CONTINGENCIES**

12-5-00-400 OPERATING CONTINGENCY	\$ -	\$ -	\$ 117,058	\$ 125,614	\$ 125,614	\$ 125,614
<b>TOTAL OPERATING CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>117,058</b>	<b>125,614</b>	<b>125,614</b>	<b>125,614</b>

**EXPENDITURES**

MATERIALS & SERVICES						
12-5-00-726 CONTRACTED SERVICE	28,549	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>28,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>12-PARK SDC FUND</b>	<b>FY2010/2011 ACTUAL</b>	<b>FY 2011/2012 ACTUAL</b>	<b>FY2012/2013 BUDGET</b>	<b>FY2013/2014 MANAGER PROPOSED</b>	<b>FY2013/2014 COMMITTEE APPROVED</b>	<b>FY2013/2014 COUNCIL ADOPTED</b>
<b>CAPITAL OUTLAY</b>						
12-5-00-906 CAPITAL OUTLAY	2,166	-	-	-	-	-
12-5-00-952 CLEMENS PARK	-	14,806	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,166</b>	<b>14,806</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>30,715</b>	<b>14,806</b>	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 30,715</b>	<b>\$ 14,806</b>	<b>\$ 117,058</b>	<b>\$ 125,614</b>	<b>\$ 125,614</b>	<b>\$ 125,614</b>
<b>12-PARK SDC FUND NET TOTAL</b>	<b>\$ 111,124</b>	<b>\$ 108,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Parking District Fund

### Description

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

### Accomplishments – FY 2012/13

- Completed downtown parking study
- Investigated various developing options for RV parking

### Goals and Objectives – FY 2013/14

- Complete Spruce Street parking improvements

### Budget Highlights – FY 2013/14

- Spruce Street parking improvements in the amount of \$15,000.

### PARKING DISTRICT FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
License and fees	\$ 15,155	\$ 13,980	\$ 14,500	\$ 13,000	\$ 13,000	\$ 13,000	-10%
Reimbursement	18,289	-	-	-	-	-	-
Interest	366	456	400	500	500	500	25%
Total Revenues	33,810	14,436	14,900	13,500	13,500	13,500	-9%
Beginning fund balance	31,538	65,348	79,731	93,311	93,311	93,311	17%
<b>TOTAL RESOURCES</b>	<b>\$ 65,348</b>	<b>\$ 79,784</b>	<b>\$ 94,631</b>	<b>\$ 106,811</b>	<b>\$ 106,811</b>	<b>\$ 106,811</b>	<b>13%</b>
REQUIREMENTS							
Expenditures:							
Materials & services	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	-100%
Capital improvements	-	-	-	15,000	15,000	15,000	-
Total Expenditures	-	-	5,000	15,000	15,000	15,000	200%
Operating contingency	-	-	89,631	91,811	91,811	91,811	2%
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>94,631</b>	<b>106,811</b>	<b>106,811</b>	<b>106,811</b>	<b>13%</b>
<b>NET TOTAL</b>	<b>\$ 65,348</b>	<b>\$ 79,784</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

13-PARK DISTRICT FUND		FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
<b>RESOURCES</b>							
<b>REVENUES</b>							
13-4-00-301	INTEREST EARNED	\$ 366	\$ 456	\$ 400	\$ 500	\$ 500	\$ 500
13-4-00-375	PARKING DISTRICT	15,155	13,980	14,500	13,000	13,000	13,000
13-4-00-376	REIMBURSEMENT FEE	18,289	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>33,810</b>	<b>14,436</b>	<b>14,900</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<b>BEGINNING FUND BALANCE</b>							
13-4-00-400	BEGINNING FUND BALANCE	31,538	65,348	79,731	93,311	93,311	93,311
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>31,538</b>	<b>65,348</b>	<b>79,731</b>	<b>93,311</b>	<b>93,311</b>	<b>93,311</b>
<b>TOTAL RESOURCES</b>		<b>\$ 65,348</b>	<b>\$ 79,784</b>	<b>\$ 94,631</b>	<b>\$ 106,811</b>	<b>\$ 106,811</b>	<b>\$ 106,811</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
13-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 89,631	\$ 91,811	\$ 91,811	\$ 91,811
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>89,631</b>	<b>91,811</b>	<b>91,811</b>	<b>91,811</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
13-5-00-726	CONTRACTED SERVICES	-	-	5,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
13-5-00-906	CAPITAL OUTLAY	-	-	-	15,000	15,000	15,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>5,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,631</b>	<b>\$ 106,811</b>	<b>\$ 106,811</b>	<b>\$ 106,811</b>
<b>13-PARK DISTRICT FUND NET TOTAL</b>		<b>\$ 65,348</b>	<b>\$ 79,784</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## City Hall Debt Service Fund

### Description

This fund was originally classified as capital project fund for the new city hall which accounted for the revenue received from the sale of property and bond proceeds to pay for the construction & furnishing of the building. In FY 2008-09, the fund was reclassified to a debt service fund and only accounts for debt service payments for the city hall.

### Budget Highlights

- Main source of revenue is transfers from other funds to pay the annual debt service payment of \$139,000.

TRANSFER IN:	TRANSFER OUT:				TOTAL
	General Fund	Water Fund	Street Fund	Sewer Fund	
<b>City Hall Debt Service Fund</b>					
<i>Debt Service Payment</i>	\$ 62,700	\$ 19,000	\$ 24,000	\$ 33,000	138,700

### CITY HALL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenue:							
Interest	\$ 77	\$ 73	\$ 100	\$ 70	\$ 70	\$ 70	-30%
Total Revenues	77	73	100	70	70	70	-30%
Beginning fund balance	14,221	14,774	14,849	15,387	15,387	15,387	4%
Transfers	139,000	139,000	138,700	138,700	138,700	138,700	0%
<b>TOTAL RESOURCES</b>	<b>\$ 153,298</b>	<b>\$ 153,847</b>	<b>\$ 153,649</b>	<b>\$ 154,157</b>	<b>\$ 154,157</b>	<b>\$ 154,157</b>	<b>0%</b>
REQUIREMENTS							
Operating contingency	\$ -	\$ -	\$ 14,949	\$ 15,457	\$ 15,457	\$ 15,457	3%
Expenditure:							
Debts service	138,524	138,524	138,700	138,700	138,700	138,700	0%
Total Expenditure	138,524	138,524	138,700	138,700	138,700	138,700	0%
<b>TOTAL REQUIREMENTS</b>	<b>138,524</b>	<b>138,524</b>	<b>153,649</b>	<b>154,157</b>	<b>154,157</b>	<b>154,157</b>	<b>0%</b>
<b>NET TOTAL</b>	<b>\$ 14,774</b>	<b>\$ 15,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

18-CITY HALL DEBT SERVICE FUND		FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
<b>RESOURCES</b>							
<b>REVENUE</b>							
18-4-00-301	INTEREST EARNED	\$ 77	\$ 73	\$ 100	\$ 70	\$ 70	\$ 70
<b>TOTAL REVENUE</b>		<b>77</b>	<b>73</b>	<b>100</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>BEGINNING FUND BALANCE</b>							
18-4-00-400	BEGINNING FUND BALANCE	14,221	14,774	14,849	15,387	15,387	15,387
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>14,221</b>	<b>14,774</b>	<b>14,849</b>	<b>15,387</b>	<b>15,387</b>	<b>15,387</b>
<b>TRANSFERS</b>							
18-4-00-509	TRANSFERS FROM OTHER FUNDS	68,000	76,000	76,000	76,000	76,000	76,000
18-4-00-510	TRANSFER FROM GENERAL FUND	71,000	63,000	62,700	62,700	62,700	62,700
<b>TOTAL TRANSFERS</b>		<b>139,000</b>	<b>139,000</b>	<b>138,700</b>	<b>138,700</b>	<b>138,700</b>	<b>138,700</b>
<b>TOTAL RESOURCES</b>		<b>\$ 153,298</b>	<b>\$ 153,847</b>	<b>\$ 153,649</b>	<b>\$ 154,157</b>	<b>\$ 154,157</b>	<b>\$ 154,157</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
18-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 14,949	\$ 15,457	\$ 15,457	\$ 15,457
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>14,949</b>	<b>15,457</b>	<b>15,457</b>	<b>15,457</b>
<b>EXPENDITURES</b>							
<b>DEBT SERVICE</b>							
18-5-00-800	BANK LOAN INTEREST	51,845	47,685	43,500	38,800	38,800	38,800
18-5-00-820	BANK LOAN PRINCIPAL	86,679	90,839	95,200	99,900	99,900	99,900
<b>TOTAL DEBT SERVICE</b>		<b>138,524</b>	<b>138,524</b>	<b>138,700</b>	<b>138,700</b>	<b>138,700</b>	<b>138,700</b>
<b>TOTAL EXPENDITURES</b>		<b>138,524</b>	<b>138,524</b>	<b>138,700</b>	<b>138,700</b>	<b>138,700</b>	<b>138,700</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 138,524</b>	<b>\$ 138,524</b>	<b>\$ 153,649</b>	<b>\$ 154,157</b>	<b>\$ 154,157</b>	<b>\$ 154,157</b>
<b>18-CITY HALL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 14,774</b>	<b>\$ 15,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Water Fund

### Description

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

### Fund Resources

This fund is an enterprise fund. It is self-supporting with expenses paid for from charges for services resources. Other water revenue is provided through service fees and meter installations. A summary of enterprise resources are discussed in the “Revenue Information” section, beginning on page 97.

### Accomplishments – FY 2012/13

- Completed hydrant testing for the entire water system
- Completed Well 1 pump replacement project
- Designed and constructed the Hood Avenue/Fir Street waterline improvements
- Secured eighty permanent water mitigation credits for Well 3
- Received a confirming certificate for the Well 1/Well 3 transfer which will greatly improve the City’s water management flexibility

### Goals and Objectives – FY 2013/14

- Design and construct the Barclay Square waterline improvement project
- Design and construct the Edge of the Pines fire hydrant improvement project
- Complete the Capital Reserve plan for future system and equipment replacement/upgrades
- Inspect and accept McKenzie Meadows phase I waterline improvements
- Inspect and accept Village at Cold Springs phase IV waterline improvements

### KEY INDICATORS OF PERFORMANCE

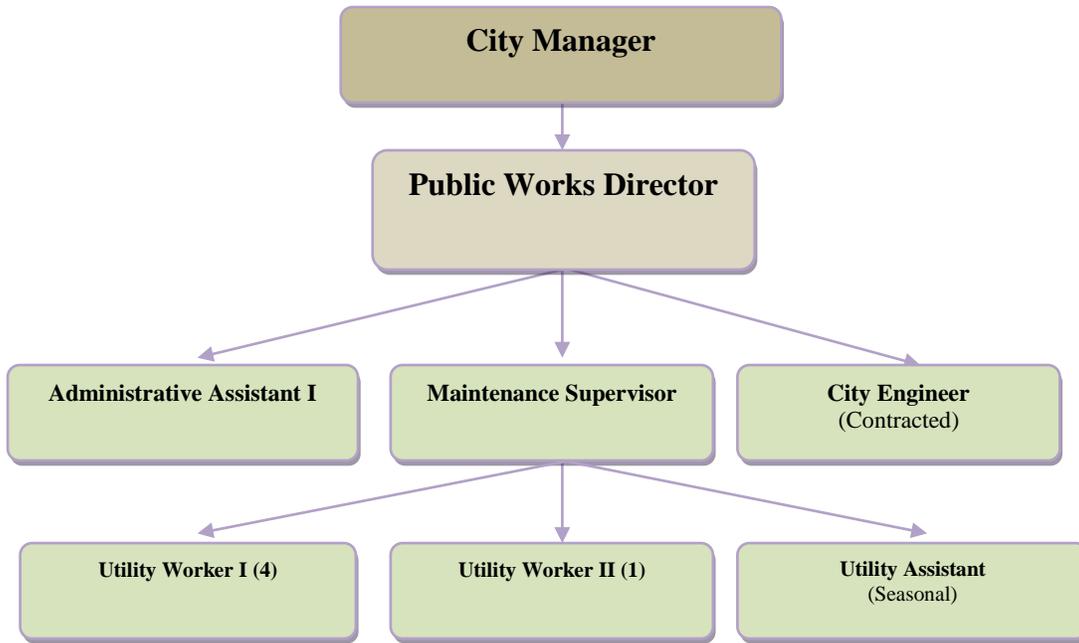
Water is measured and billed in 100 cubic feet increments, the equivalent of 7,480 gallons. The total billed consumption in the table below includes billed consumption for residential, commercial, industrial, multi-family, irrigation only and miscellaneous other users.

Billed Consumption	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13*	FY 13/14**
CCF	25,632	25,452	24,585	23,766	26,012	36,299	31,490

\*Partially estimated

\*\*Estimated

**WATER ORGANIZATIONAL CHART**  
(ALLOCATED AND FUNDED THRU INDIVIDUAL FUNDS)



**WATER BUDGET SUMMARY:**

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Water receipts	\$ 455,611	\$ 476,368	\$ 469,000	\$ 480,000	\$ 480,000	\$ 480,000	2%
Charges for services	28,515	32,732	33,851	26,201	26,201	26,201	-23%
Licenses and fees	2,280	3,852	3,500	2,000	2,000	2,000	-43%
Refund/Reimbursements	-	-	108,904	-	-	-	-100%
Interest	752	862	400	1,000	1,000	1,000	150%
Miscellaneous	704	400	-	-	-	-	-
<b>Total Revenues</b>	<b>487,862</b>	<b>514,213</b>	<b>615,654</b>	<b>509,200</b>	<b>509,200</b>	<b>509,200</b>	<b>-17%</b>
Beginning fund balance	94,103	72,248	64,359	181,008	181,008	181,008	181%
Transfers	-	-	-	14,056	14,056	14,056	-
<b>TOTAL RESOURCES</b>	<b>\$ 581,966</b>	<b>\$ 586,461</b>	<b>\$ 680,013</b>	<b>\$ 704,264</b>	<b>\$ 704,264</b>	<b>\$ 704,264</b>	<b>4%</b>
REQUIREMENTS							
Operating contingency	\$ -	\$ -	\$ 133,439	\$ 100,708	\$ 108,408	\$ 108,408	-19%
Unappropriated reserves	-	-	-	174,965	174,965	174,965	-
Transfers	17,000	24,000	24,000	24,000	24,000	24,000	0%
Expenditures:							
Personnel services	259,105	237,472	207,812	213,461	213,461	213,461	3%
Materials & services	194,322	179,644	173,650	165,370	157,670	157,670	-9%
Capital improvements	39,297	45,730	141,112	25,760	25,760	25,760	-82%
<b>Total Expenditures</b>	<b>492,724</b>	<b>462,846</b>	<b>522,574</b>	<b>404,591</b>	<b>396,891</b>	<b>396,891</b>	<b>-24%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 509,724</b>	<b>\$ 486,846</b>	<b>\$ 680,013</b>	<b>\$ 704,264</b>	<b>\$ 704,264</b>	<b>\$ 704,264</b>	<b>4%</b>
<b>NET TOTAL</b>	<b>\$ 72,248</b>	<b>\$ 99,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

02 -WATER FUND	FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED

**RESOURCES**

**REVENUES**

02-4-00-301	INTEREST EARNED	\$ 752	\$ 862	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000
02-4-00-314	PUBLIC WORKS FEES	2,280	3,852	3,500	2,000	2,000	2,000
02-4-00-323	TSID IRRIGATION	7,100	7,100	7,100	-	-	-
02-4-00-324	WATER PROCESSING/TRANS FEE	2,230	2,610	2,000	2,200	2,200	2,200
02-4-00-341	BACKFLOW TESTING FEES	7,471	9,174	12,000	10,000	10,000	10,000
02-4-00-342	SALE OF ASSETS	10	-	-	-	-	-
02-4-00-360	MISCELLANEOUS	704	400	-	-	-	-
02-4-00-362	REFUNDS/REIMBURSMENTS	-	-	108,904	-	-	-
02-4-00-371	WATER RECEIPTS	455,611	476,368	469,000	480,000	480,000	480,000
02-4-00-372	HOOK-UP FEES	540	525	750	500	500	500
02-4-00-373	METER INSTL & REPAIR	7,675	9,925	8,000	10,000	10,000	10,000
02-4-00-377	BULK WATER	2,990	2,396	3,000	2,500	2,500	2,500
02-4-00-388	WATER TAP FEE	500	1,000	1,000	1,000	1,000	1,000
<b>TOTAL REVENUE</b>		<b>487,862</b>	<b>514,213</b>	<b>615,654</b>	<b>509,200</b>	<b>509,200</b>	<b>509,200</b>

**BEGINNING FUND BALANCE**

02-4-00-400	BEGINNING FUND BALANCE	94,103	72,248	64,359	181,008	181,008	181,008
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>94,103</b>	<b>72,248</b>	<b>64,359</b>	<b>181,008</b>	<b>181,008</b>	<b>181,008</b>

**TRANSFERS**

02-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	-	14,056	14,056	14,056
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>14,056</b>	<b>14,056</b>	<b>14,056</b>

<b>TOTAL RESOURCES</b>		<b>\$ 581,966</b>	<b>\$ 586,461</b>	<b>\$ 680,013</b>	<b>\$ 704,264</b>	<b>\$ 704,264</b>	<b>\$ 704,264</b>
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**REQUIREMENTS**

**OPERATING CONTINGENCIES**

02-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 133,439	\$ 100,708	\$ 108,408	\$ 108,408
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				FY2013/2014	FY2013/2014	FY2013/2014
				MANAGER	COMMITTEE	COUNCIL
				PROPOSED	APPROVED	ADOPTED
02 -WATER FUND	FY2010/2011	FY 2011/2012	FY2012/2013			
	ACTUAL	ACTUAL	BUDGET			
<b>TOTAL OPERATING CONTINGENCIES</b>	-	-	133,439	100,708	108,408	108,408
<b>UNAPPROPRIATED RESERVES</b>						
02-5-00-458 CAPITAL	-	-	-	174,965	174,965	174,965
<b>TOTAL UNAPPROPRIATED RESERVES</b>	-	-	-	174,965	174,965	174,965
<b>TRANSFERS</b>						
02-5-00-602 TRANSFER TO CITY HALL FUND	17,000	24,000	24,000	24,000	24,000	24,000
<b>TOTAL TRANSFERS</b>	17,000	24,000	24,000	24,000	24,000	24,000
<b>EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
02-5-00-500 CITY MANAGER	12,169	12,366	21,714	11,089	11,089	11,089
02-5-00-501 FINANCE ACCOUNTING ANALYST	3,196	2,963	3,393	3,563	3,563	3,563
02-5-00-502 ADMIN ASST	9,138	9,406	3,231	3,394	3,394	3,394
02-5-00-503 PUBLIC WORKS DIRECTOR	14,324	9,273	13,727	14,542	14,542	14,542
02-5-00-504 UTILITY TECHNICIAN II	-	-	6,698	7,878	7,878	7,878
02-5-00-505 UTILITY TECHNICIAN I	39,755	38,304	32,207	32,337	32,337	32,337
02-5-00-507 UTILITY BILLING CLERK	-	-	7,807	8,169	8,169	8,169
02-5-00-509 PLANNING DIRECTOR	6,736	3,490	-	-	-	-
02-5-00-510 UTILITY TECHNICIAN III	7,153	3,327	-	-	-	-
02-5-00-511 UTILITY ASST	-	-	1,405	1,213	1,213	1,213
02-5-00-513 OVERTIME	903	235	2,000	2,350	2,350	2,350
02-5-00-515 PLANNING TECHNICIAN	2,267	2,270	2,327	2,444	2,444	2,444
02-5-00-517 OFFICE SPECIALIST I	6,597	6,899	4,255	6,705	6,705	6,705
02-5-00-518 ACCOUNTING TECHNICIAN	11,590	11,954	-	-	-	-
02-5-00-519 IT ANALYST	359	947	1,120	1,157	1,157	1,157
02-5-00-520 PRINCIPAL PLANNER	3,017	6,287	-	-	-	-
02-5-00-524 PUBLIC WORKS COORDINATOR	6,529	-	-	-	-	-
02-5-00-526 SENIOR PLANNER	82	-	-	-	-	-
02-5-00-527 CITY RECORDER	5,573	5,597	4,999	5,255	5,255	5,255
02-5-00-529 FINANCE & ADMIN DIRECTOR	14,818	15,274	11,802	12,398	12,398	12,398

		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
02 -WATER FUND		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
02-5-00-533	MAINTENANCE SUPERVISOR	26,398	22,232	16,537	17,376	17,376	17,376
02-5-00-573	ON CALL COMPENSATION	-	-	2,396	2,170	2,170	2,170
02-5-00-581	SOCIAL SECURITY	10,248	8,944	8,141	7,908	7,908	7,908
02-5-00-582	WORKER'S COMP	6,441	3,603	4,769	4,963	4,963	4,963
02-5-00-583	PERS/OSPRS	16,603	22,664	19,420	25,824	25,824	25,824
02-5-00-584	MED/DENT/VISION INSURANCE	52,021	48,673	37,376	40,260	40,260	40,260
02-5-00-586	LTD	506	415	378	388	388	388
02-5-00-587	LIFE INSURANCE	115	108	81	98	98	98
02-5-00-588	UNEMPLOYMENT INS.	171	151	125	132	132	132
02-5-00-589	MEDICARE	2,397	2,092	1,904	1,848	1,848	1,848
<b>TOTAL PERSONNEL SERVICES</b>		<b>259,105</b>	<b>237,472</b>	<b>207,812</b>	<b>213,461</b>	<b>213,461</b>	<b>213,461</b>

**MATERIALS & SERVICES**

02-5-00-705	ADVERTISING	54	718	200	200	200	200
02-5-00-706	AUDIT FEES	3,861	3,664	2,300	2,200	2,200	2,200
02-5-00-710	COMPUTER SOFTWARE MAINT.	3,670	3,690	3,500	4,850	4,850	4,850
02-5-00-712	CHEMICALS	573	1,508	1,000	1,000	1,000	1,000
02-5-00-713	DEVELOPMENT REVIEW	3,290	3,085	3,500	2,000	2,000	2,000
02-5-00-714	OFFICE SUPPLIES	2,791	1,699	3,300	2,300	2,300	2,300
02-5-00-715	POSTAGE	4,344	4,354	2,450	4,025	4,025	4,025
02-5-00-717	OFFICE EQUIPMENT	866	320	-	4,225	4,225	4,225
02-5-00-718	LEASES	539	-	-	-	-	-
02-5-00-721	COPIER/PRINTER	2,747	815	250	80	80	80
02-5-00-722	CHLORINATOR REPAIRS	942	1,557	2,200	1,000	1,000	1,000
02-5-00-726	CONTRACTED SERVICES	31,148	28,834	14,100	14,100	14,100	14,100
02-5-00-727	PERMITS & FEES	9,958	7,265	5,000	-	-	-
02-5-00-733	DUES & SUBSCRIPTIONS	815	682	1,000	700	700	700
02-5-00-735	TELEPHONE	5,591	2,573	2,600	1,470	1,470	1,470
02-5-00-736	CELLULAR PHONES	1,588	1,056	850	670	670	670
02-5-00-740	EDUCATION	1,917	1,277	2,000	2,000	2,000	2,000
02-5-00-743	ELECTRICITY	30,573	29,305	30,000	32,700	30,000	30,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	1,074	1,445	1,500	1,000	1,000	1,000

02 -WATER FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
02-5-00-747	ENGINEERING/NEW DEVELOPMENT	921	-	-	-	-	-
02-5-00-748	BACKFLOW TESTING SERVICE	6,185	3,873	12,000	10,000	10,000	10,000
02-5-00-755	GAS/OIL	6,872	5,817	6,500	5,800	5,800	5,800
02-5-00-765	IMPROVEMENTS & REPAIRS	129	600	1,000	1,000	1,000	1,000
02-5-00-766	INS: COMP/LIA/UMB	3,652	4,558	4,700	4,250	4,250	4,250
02-5-00-768	INTERNAL GENERAL FUND SERVICES	9,300	9,300	9,300	9,300	9,300	9,300
02-5-00-769	ENGINEERING	422	650	1,000	500	500	500
02-5-00-770	WATER LOCATE SERVICE	186	117	200	200	200	200
02-5-00-771	MEDICAL TESTING & SERVICES	23	193	200	200	200	200
02-5-00-772	ROW FRANCHISE FEE	22,781	23,818	23,450	24,000	24,000	24,000
02--00-775	LABORATORY FEES	5,095	2,866	2,700	2,500	2,500	2,500
02-5-00-777	LEGAL FEES	840	388	1,000	1,000	1,000	1,000
02-5-00-779	WATER SYSTEM REPAIRS	4,342	11,073	12,000	8,000	8,000	8,000
02-5-00-780	CREDIT CARD FEE	1,546	2,459	2,000	2,500	2,500	2,500
02-5-00-782	UNIFORMS	566	473	750	500	500	500
02-5-00-788	METERS & PARTS	15,065	15,316	15,000	15,000	10,000	10,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	1,223	218	500	500	500	500
02-5-00-790	MISCELLANEOUS	(68)	-	-	-	-	-
02-5-00-793	MEETINGS/WORKSHOPS	159	14	100	100	100	100
02-5-00-795	SUPPLIES	2,965	1,566	2,000	2,500	2,500	2,500
02-5-00-796	VEHICLE MAINTENANCE	4,301	2,400	3,000	2,500	2,500	2,500
02-5-00-799	BAD DEBT EXPENSE	1,475	99	500	500	500	500
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>194,322</b>	<b>179,644</b>	<b>173,650</b>	<b>165,370</b>	<b>157,670</b>	<b>157,670</b>
<b>CAPITAL OUTLAY</b>							
02-5-00-906	CAPITAL OUTLAY	39,297	45,730	141,112	25,760	25,760	25,760
<b>TOTAL CAPITAL OUTLAY</b>		<b>39,297</b>	<b>45,730</b>	<b>141,112</b>	<b>25,760</b>	<b>25,760</b>	<b>25,760</b>
<b>TOTAL EXPENDITURES</b>		<b>492,724</b>	<b>462,846</b>	<b>522,574</b>	<b>404,591</b>	<b>396,891</b>	<b>396,891</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 509,724</b>	<b>\$ 486,846</b>	<b>\$ 680,013</b>	<b>\$ 704,264</b>	<b>\$ 704,264</b>	<b>\$ 704,264</b>
<b>02-WATER FUND NET TOTAL</b>		<b>\$ 72,248</b>	<b>\$ 99,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Sewer Fund

### Description

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

### Fund Resources

This fund is an enterprise fund meaning it is self-supporting with expenses paid from its own revenues sources. The main source of revenue is from sewer charges and other sewer revenue is provided through service fees and sewer connections. A summary of enterprise resources are discussed in the “Revenue Information” section, beginning on page 83.

### Debt Service

In 2000, the City constructed a sewer system through debt financing from the following agencies, Rural Development of US Department of Agriculture, Oregon Economic Development Department, and State of Oregon Department of Environmental Quality. Annual payments total \$409,000. For more detailed information, see Debt Obligation Summary beginning on page 126.

### Accomplishments – FY 2012/13

- Completed Lazy Z Re-use Plan
- Completed construction of the Railway sewer connection repairs
- Cleaned over five miles of collection system piping
- Completed the Uncle John Ditch Piping project
- Re-built Pump #1 at the Rope Street pumpstation

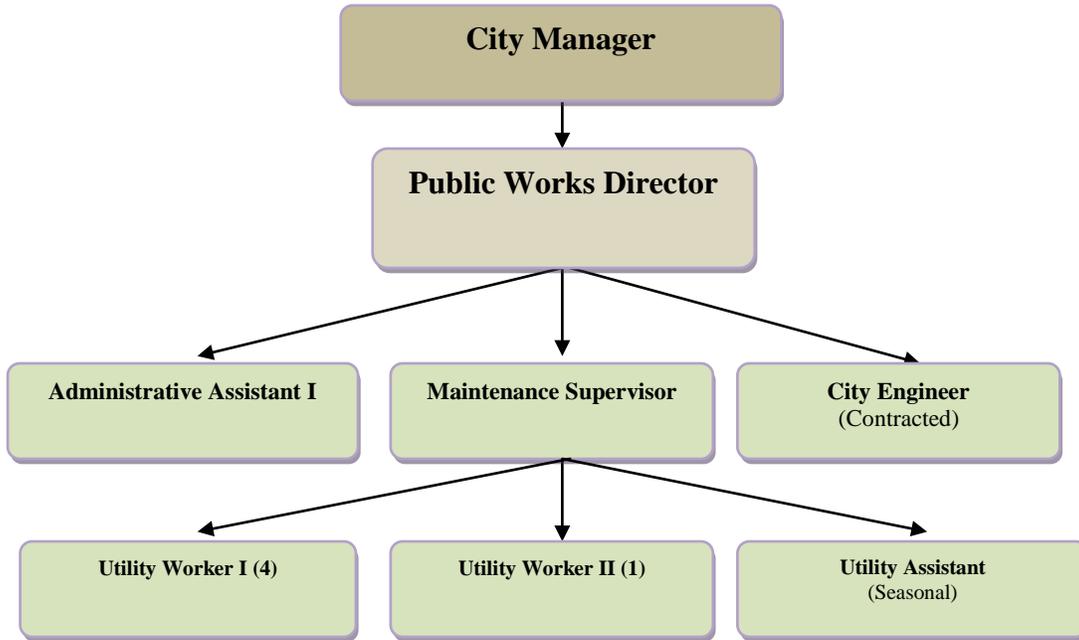
### Goals and Objectives – FY 2013/14

- Prepare for implementing the first phase of the Lazy Z Reuse Plan.
- Complete a Capital Reserve plan for future system and equipment replacement/upgrades
- Develop energy saving solutions for the operations of the Wastewater Treatment Facility.
- Evaluate opportunities to refinance/ reduce debt service payments.
- Evaluate sewer rate structure/effect of averaging sewer rates base on year round use (vs. winter averaging).

### KEY INDICATORS OF PERFORMANCE

	2004	2005	2006	2007	2008	2009	2010	2011	2012
Maximum Daily Capacity	396	396	396	396	396	396	396	396	396
Average Daily Treatment	130	140	150	160	168	168	168	182	196

**SEWER ORGANIZATIONAL CHART:**  
(FUNDED THRU INDIVIDUAL FUNDS)



**SEWER FUND BUDGET SUMMARY:**

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Sewer receipts	\$ 676,724	\$ 684,869	\$ 680,000	\$ 680,000	\$ 680,000	\$ 680,000	0%
Charges for services	9,080	9,254	8,000	8,000	8,000	8,000	0%
Licenses and fees	2,280	3,952	4,000	2,000	2,000	2,000	-50%
Intergovernmental	-	-	21,210	-	-	-	-100%
Interest	5,459	5,046	4,000	4,200	4,200	4,200	5%
Rental income	48,000	48,000	48,000	48,000	48,000	48,000	0%
Miscellaneous	40,862	27,633	15,600	550	550	550	-96%
<b>Total Revenues</b>	<b>782,406</b>	<b>778,754</b>	<b>780,810</b>	<b>742,750</b>	<b>742,750</b>	<b>742,750</b>	<b>-5%</b>
Beginning fund balance	1,289,896	1,052,994	905,491	949,170	949,170	949,170	5%
Transfers	-	-	-	15,137	15,137	15,137	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,072,302</b>	<b>\$ 1,831,748</b>	<b>\$ 1,686,301</b>	<b>\$ 1,707,057</b>	<b>\$ 1,707,057</b>	<b>\$ 1,707,057</b>	<b>1%</b>
REQUIREMENTS							
Operating contingency	\$ -	\$ -	\$ 501,249	\$ 213,228	\$ 213,228	\$ 213,228	-57%
Unappropriated reserves	-	-	331,880	685,917	685,917	685,917	107%
Expenditures:							
Personnel services	279,197	271,411	197,662	200,392	200,392	200,392	1%
Materials & services	180,372	175,203	215,710	164,720	164,720	164,720	-24%
Capital improvements	112,414	-	-	-	-	-	-
Debt service	409,338	407,715	406,800	409,800	409,800	409,800	1%
<b>Total Expenditures</b>	<b>981,321</b>	<b>854,329</b>	<b>820,172</b>	<b>774,912</b>	<b>774,912</b>	<b>774,912</b>	<b>-6%</b>
Transfers	38,000	33,000	33,000	33,000	33,000	33,000	0%
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,019,321</b>	<b>\$ 887,329</b>	<b>\$ 1,686,301</b>	<b>\$ 1,707,057</b>	<b>\$ 1,707,057</b>	<b>\$ 1,707,057</b>	<b>1%</b>
<b>NET TOTAL</b>	<b>\$ 1,052,994</b>	<b>\$ 944,417</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

05 -SEWER FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>RESOURCES</b>							
<b>REVENUES</b>							
05-4-00-301	INTEREST EARNED	\$ 5,459	\$ 5,046	\$ 4,000	\$ 4,200	\$ 4,200	\$ 4,200
05-4-00-314	PUBLIC WORKS FEES	2,280	3,952	4,000	2,000	2,000	2,000
05-4-00-327	SEWER RECEIPTS	676,724	684,869	680,000	680,000	680,000	680,000
05-4-00-337	OVERNIGHT PARK SEWER RECEIPTS	9,080	9,254	8,000	8,000	8,000	8,000
05-4-00-342	SALE OF ASSETS	22,462	-	-	-	-	-
05-4-00-353	MAPLE STREET REIMB DISTRICT	4,438	-	-	-	-	-
05-4-00-354	PROPERTY RENTAL	48,000	48,000	48,000	48,000	48,000	48,000
05-4-00-360	MISCELLANEOUS	(16)	-	14,500	-	-	-
05-4-00-362	REFUNDS/REIMBURSEMENTS	13,428	26,533	-	-	-	-
05-4-00-381	SEWER TAP FEE	550	1,100	1,100	550	550	550
<b>REVENUES SUBTOTAL</b>		<b>782,406</b>	<b>778,754</b>	<b>759,600</b>	<b>742,750</b>	<b>742,750</b>	<b>742,750</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
05-4-00-640	STATE GRANTS	-	-	21,210	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>-</b>	<b>-</b>	<b>21,210</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>782,406</b>	<b>778,754</b>	<b>780,810</b>	<b>742,750</b>	<b>742,750</b>	<b>742,750</b>
<b>BEGINNING FUND BALANCE</b>							
05-4-00-400	BEGINNING FUND BALANCE	1,289,896	1,052,994	905,491	949,170	949,170	949,170
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,289,896</b>	<b>1,052,994</b>	<b>905,491</b>	<b>949,170</b>	<b>949,170</b>	<b>949,170</b>
<b>TRANSFERS IN</b>							
05-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	-	15,137	15,137	15,137
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>15,137</b>	<b>15,137</b>	<b>15,137</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,072,302</b>	<b>\$ 1,831,748</b>	<b>\$ 1,686,301</b>	<b>\$ 1,707,057</b>	<b>\$ 1,707,057</b>	<b>\$ 1,707,057</b>

05 -SEWER FUND	FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
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### REQUIREMENTS

#### OPERATING CONTINGENCIES

05-5-00-400 OPERATING CONTINGENCY	\$ -	\$ -	\$ 501,249	\$ 213,228	\$ 213,228	\$ 213,228
<b>TOTAL OPERATING CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>501,249</b>	<b>213,228</b>	<b>213,228</b>	<b>213,228</b>

#### UNAPPROPRIATED RESERVES

05-5-00-455 DEBT SERVICE	-	-	331,880	313,327	313,327	313,327
05-5-00-458 CAPITAL	-	-	-	372,590	372,590	372,590
<b>TOTAL UNAPPROPRIATED RESERVES</b>	<b>-</b>	<b>-</b>	<b>331,880</b>	<b>685,917</b>	<b>685,917</b>	<b>685,917</b>

#### TRANSFERS

05-5-00-602 TRANSFER TO CITY HALL FUND	38,000	33,000	33,000	33,000	33,000	33,000
<b>TOTAL TRANSFERS</b>	<b>38,000</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>

#### EXPENDITURES

##### PERSONNEL SERVICES

05-5-00-500 CITY MANAGER	10,141	10,305	23,384	11,942	11,942	11,942
05-5-00-501 FINANCE ACCOUNTING ANALYST	3,196	3,292	3,393	3,563	3,563	3,563
05-5-00-502 ADMIN ASST	9,138	9,406	3,231	3,394	3,394	3,394
05-5-00-503 PUBLIC WORKS DIRECTOR	21,487	18,546	13,727	14,542	14,542	14,542
05-5-00-504 UTILITY TECHNICIAN II	-	-	13,395	15,756	15,756	15,756
05-5-00-505 UTILITY TECHNICIAN I	40,107	53,398	32,570	31,970	31,970	31,970
05-5-00-507 UTILITY BILLING CLERK	-	-	5,577	5,835	5,835	5,835
05-5-00-509 PLANNING DIRECTOR	6,736	6,980	-	-	-	-
05-5-00-510 UTILITY TECHNICIAN III	30,995	14,417	-	-	-	-
05-5-00-513 OVERTIME	1,206	232	1,500	1,750	1,750	1,750
05-5-00-515 PLANNING TECHICIAN	2,267	2,270	2,327	2,444	2,444	2,444
05-5-00-516 ASSOCIATE PLANNER	-	-	-	-	-	-
05-5-00-517 OFFICE SPECIALIST I	4,712	4,928	3,039	4,790	4,790	4,790
05-5-00-518 ACCOUNTING TECHNICIAN	8,279	8,538	-	-	-	-

			FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
			ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
05 -SEWER FUND						PROPOSED	APPROVED	ADOPTED
05-5-00-519	IT ANALYST		1,078	947	1,120	1,157	1,157	1,157
05-5-00-520	PRINCIPAL PLANNER		3,017	3,144	-	-	-	-
05-5-00-524	PUBLIC WORKS COORDINATOR		7,835	-	-	-	-	-
05-5-00-526	SENIOR PLANNER		82	-	-	-	-	-
05-5-00-527	CITY RECORDER		4,644	4,664	5,383	5,659	5,659	5,659
05-5-00-529	FINANCE & ADMIN DIRECTOR		14,818	15,274	11,802	12,398	12,398	12,398
05-5-00-533	MAINTENANCE SUPERVISOR		10,559	13,895	5,512	5,792	5,792	5,792
05-5-00-573	ON CALL COMPENSATION		-	-	2,396	2,170	2,170	2,170
05-5-00-581	SOCIAL SECURITY		10,942	10,200	7,482	7,117	7,117	7,117
05-5-00-582	WORKER'S COMP		7,104	4,934	4,188	4,343	4,343	4,343
05-5-00-583	PERS/OSPRS		17,353	24,818	17,502	23,139	23,139	23,139
05-5-00-584	MED/DENT/VISION INSURANCE		60,136	58,123	37,850	40,413	40,413	40,413
05-5-00-586	LTD		526	444	350	358	358	358
05-5-00-587	LIFE INSURANCE		103	103	70	79	79	79
05-5-00-588	UNEMPLOYMENT INS.		180	171	114	119	119	119
05-5-00-589	MEDICARE		2,558	2,385	1,750	1,662	1,662	1,662
<b>TOTAL PERSONNEL SERVICES</b>			<b>279,197</b>	<b>271,411</b>	<b>197,662</b>	<b>200,392</b>	<b>200,392</b>	<b>200,392</b>
<b>MATERIALS &amp; SERVICES</b>								
05-5-00-705	ADVERTISING		207	-	-	-	-	-
05-5-00-706	AUDIT FEES		4,212	6,870	4,000	4,400	4,400	4,400
05-5-00-710	COMPUTER SOFTWARE MAINT.		2,215	2,113	2,000	2,800	2,800	2,800
05-5-00-712	CHEMICALS		3,113	2,217	3,000	3,000	3,000	3,000
05-5-00-713	DEVELOPMENT REVIEW		2,876	3,085	4,000	2,000	2,000	2,000
05-5-00-714	OFFICE SUPPLIES		2,540	1,810	3,050	2,300	2,300	2,300
05-5-00-715	POSTAGE		4,450	4,066	2,250	4,025	4,025	4,025
05-5-00-717	OFFICE EQUIPMENT		721	386	500	4,375	4,375	4,375
05-5-00-718	LEASES		808	-	-	-	-	-
05-5-00-721	COPIER/PRINTER		2,369	853	150	160	160	160
05-5-00-722	CHLORINATOR REPAIR		14	5	1,000	1,000	1,000	1,000
05-5-00-726	CONTRACTED SERVICES		6,186	3,470	41,210	7,200	7,200	7,200

05 -SEWER FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
05-5-00-727	PERMITS & FEES	6,244	7,719	6,000	5,550	5,550	5,550
05-5-00-733	DUES & SUBSCRIPTIONS	109	356	400	200	200	200
05-5-00-735	TELEPHONE	8,473	6,191	6,000	3,630	3,630	3,630
05-5-00-736	CELLULAR PHONES	1,691	1,231	750	580	580	580
05-5-00-740	EDUCATION	735	997	1,500	1,000	1,000	1,000
05-5-00-743	ELECTRICITY	50,798	55,048	52,000	37,000	37,000	37,000
05-5-00-746	SMALL TOOLS & EQUIPMENT	2,566	1,725	3,000	3,000	3,000	3,000
05-5-00-755	GAS/OIL	7,715	7,754	8,800	7,300	7,300	7,300
05-5-00-765	IMPROVEMENTS & REPAIRS	51	917	1,000	1,000	1,000	1,000
05-5-00-766	INS: COMP/LIA/UMB	5,460	5,925	8,400	7,900	7,900	7,900
05-5-00-768	INTERNAL GEN FUND SERVICES	9,300	9,300	9,300	9,300	9,300	9,300
05-5-00-770	SEWER LOCATE SERVICE	142	117	200	200	200	200
05-5-00-771	MEDICAL TESTING & SERVICES	25	292	100	200	200	200
05-5-00-772	ROW FRANCHISE FEE	33,836	34,243	34,000	34,000	34,000	34,000
05-5-00-775	LABORATORY FEES	-	127	200	200	200	200
05-5-00-777	LEGAL FEES	934	1,608	2,000	500	500	500
05-5-00-780	CREDIT CARD FEE	1,711	2,588	2,000	2,500	2,500	2,500
05-5-00-782	UNIFORMS	810	648	1,000	500	500	500
05-5-00-787	SEWER SYSTEM REPAIRS	9,985	7,642	10,000	12,000	12,000	12,000
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	348	117	300	300	300	300
05-5-00-793	MEETINGS/WORKSHOPS	144	21	100	100	100	100
05-5-00-795	SUPPLIES	2,413	1,991	3,000	3,000	3,000	3,000
05-5-00-796	VEHICLE MAINTENANCE	5,640	3,314	4,000	3,000	3,000	3,000
05-5-00-799	BAD DEBT EXPENSE	1,530	458	500	500	500	500
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>180,372</b>	<b>175,203</b>	<b>215,710</b>	<b>164,720</b>	<b>164,720</b>	<b>164,720</b>
<b>DEBT SERVICE</b>							
05-5-00-802	OEDD W/W DEPT SERVICE PRINC	35,659	35,963	36,300	41,700	41,700	41,700
05-5-00-803	OEDD W/W DEPT SERVICE INT.	41,704	39,788	37,900	35,900	35,900	35,900
05-5-00-804	OEDD SPWF DEBT SVC PRINC	7,501	7,913	8,400	8,800	8,800	8,800
05-5-00-805	OEDD SPWF DEBT SVC INT	11,137	10,724	10,300	9,900	9,900	9,900

		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>05 -SEWER FUND</b>							
05-5-00-806	DEQ HARDSHIP DEBT SVD PRINC	2,031	2,101	2,200	2,300	2,300	2,300
05-5-00-807	DEQ HARDSHIP DEBT SVD INT.	1,075	995	1,000	800	800	800
05-5-00-809	RUD BONDED LOAN #04 INT	130,041	127,759	125,500	122,900	122,900	122,900
05-5-00-811	RUD BONDED LOAN #06 INT	96,375	94,886	93,500	91,800	91,800	91,800
05-5-00-813	RUD BONDED LOAN #04 PRINC	50,711	52,993	55,500	57,900	57,900	57,900
05-5-00-814	RUD BONDED LOAN #06 PRINC	33,104	34,593	36,200	37,800	37,800	37,800
<b>TOTAL DEBT SERVICE</b>		<b>409,338</b>	<b>407,715</b>	<b>406,800</b>	<b>409,800</b>	<b>409,800</b>	<b>409,800</b>
<b>CAPITAL OUTLAY</b>							
05-5-00-926	VEHICLES	112,414	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>112,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>981,321</b>	<b>854,329</b>	<b>820,172</b>	<b>774,912</b>	<b>774,912</b>	<b>774,912</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 1,019,321</b>	<b>\$ 887,329</b>	<b>\$ 1,686,301</b>	<b>\$ 1,707,057</b>	<b>\$ 1,707,057</b>	<b>\$ 1,707,057</b>
<b>05-SEWER FUND NET TOTAL</b>		<b>\$ 1,052,994</b>	<b>\$ 944,417</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Sewer SDC Fund

### Description

The Sewer System Development Charge (SDC) Fund accounts for planning, design and construction of sewer system improvements that are necessitated by new development and paid by the collection of system development charges and interest income. An adopted 5-year sewer capital improvement (CIP) plan is discussed in the “Capital Improvements” section on pages 101 and 104.

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%. For more detailed information, see Debt Obligation Summary beginning on page 126.

### Accomplishments – FY 2012/13

- Completed Lazy Z Reuse Plan

### Goals and Objectives – FY 2013/14

- Complete update of the Wastewater System Master Plan
- Begin the implementation of the first phase of the Lazy Z Reuse Plan

### Budget Highlights

- No capital outlay projects included in the proposed FY 2013/14 budget.

### SEWER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 2,631	\$ 2,205	\$ 1,000	\$ 2,200	\$ 2,200	\$ 2,200	120%
System development charges	81,236	91,529	56,000	80,000	80,000	80,000	43%
Total Revenues	83,867	93,734	57,000	82,200	82,200	82,200	44%
Beginning fund balance	506,672	431,069	279,814	247,821	247,821	247,821	-11%
<b>TOTAL RESOURCES</b>	<b>\$ 590,539</b>	<b>\$ 524,803</b>	<b>\$ 336,814</b>	<b>\$ 330,021</b>	<b>\$ 330,021</b>	<b>\$ 330,021</b>	<b>-2%</b>
REQUIREMENTS							
Operating contingency	\$ -	\$ -	\$ 177,314	\$ 170,521	\$ 170,521	\$ 170,521	-4%
Expenditures:							
Materials & services	256	7,500	-	-	-	-	0%
Capital improvements	-	50,470	-	-	-	-	0%
Debt service	159,214	159,214	159,500	159,500	159,500	159,500	0%
Total Expenditures	159,470	217,184	159,500	159,500	159,500	159,500	0%
<b>TOTAL REQUIREMENTS</b>	<b>159,470</b>	<b>217,184</b>	<b>336,814</b>	<b>330,021</b>	<b>330,021</b>	<b>330,021</b>	<b>-2%</b>
<b>NET TOTAL</b>	<b>\$ 431,069</b>	<b>\$ 307,621</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

10-SEWER SDC FUND		FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
<b>RESOURCES</b>							
<b>REVENUES</b>							
10-4-00-301	INTEREST EARNED	\$ 2,631	\$ 2,205	\$ 1,000	\$ 2,200	\$ 2,200	\$ 2,200
10-4-00-394	SEWER SDC	81,236	91,529	56,000	80,000	80,000	80,000
<b>TOTAL REVENUE</b>		<b>83,867</b>	<b>93,734</b>	<b>57,000</b>	<b>82,200</b>	<b>82,200</b>	<b>82,200</b>
<b>BEGINNING FUND BALANCE</b>							
10-4-00-400	BEGINNING FUND BALANCE	506,672	431,069	279,814	247,821	247,821	247,821
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>506,672</b>	<b>431,069</b>	<b>279,814</b>	<b>247,821</b>	<b>247,821</b>	<b>247,821</b>
<b>TOTAL RESOURCES</b>		<b>\$ 590,539</b>	<b>\$ 524,803</b>	<b>\$ 336,814</b>	<b>\$ 330,021</b>	<b>\$ 330,021</b>	<b>\$ 330,021</b>

<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
10-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 177,314	\$ 170,521	\$ 170,521	\$ 170,521
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>177,314</b>	<b>170,521</b>	<b>170,521</b>	<b>170,521</b>

<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
10-5-00-726	CONTRACTED SERVICES	256	7,500	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>256</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>							
10-5-00-820	LOAN PRINCIPLE	97,866	102,244	107,000	111,800	111,800	111,800
10-5-00-821	LOAN INTEREST	61,348	56,970	52,500	47,700	47,700	47,700
<b>TOTAL DEBT SERVICE</b>		<b>159,214</b>	<b>159,214</b>	<b>159,500</b>	<b>159,500</b>	<b>159,500</b>	<b>159,500</b>
<b>CAPITAL OUTLAY</b>							
10-5-00-906	CAPITAL OUTLAY	-	50,470	-	-	-	-

	FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>10-SEWER SDC FUND</b>						
<b>TOTAL CAPITAL OUTLAY</b>	-	50,470	-	-	-	-
<b>TOTAL EXPENDITURES</b>	159,470	217,184	159,500	159,500	159,500	159,500
<b>TOTAL REQUIREMENTS</b>	\$ 159,470	\$ 217,184	\$ 336,814	\$ 330,021	\$ 330,021	\$ 330,021
<b>10-SEWER SDC FUND NET TOTAL</b>	\$ 431,069	\$ 307,621	\$ -	\$ -	\$ -	\$ -



## Water SDC Fund

### Description

The Water System Development Charges (SDC) Fund accounts for planning, design and construction of water system improvements that are necessitated by new development and paid by the collection of system development charges and interest income. An adopted 5-year water capital improvement (CIP) plan is discussed in the “Capital Improvements” section on page 101 and 103.

### Accomplishments – FY 2012/13

- Completed the design and construction of the Hood Avenue/Fir Street waterline improvements

### Goals and Objectives – FY 2013/14

- Complete Barclay Square waterline improvements
- Complete Edge of the Pines fire hydrant improvements

### Budget Highlights

- Includes waterline improvements for Barclay Square, Edge of the Pines fire hydrants for and for developer upsizing.

### WATER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 4,350	\$ 4,459	\$ 4,000	\$ 4,300	\$ 4,300	\$ 4,300	8%
System development charges	53,694	72,554	50,000	60,000	70,000	70,000	40%
Total Revenues	58,043	77,013	54,000	64,300	74,300	74,300	38%
Beginning fund balance	863,885	734,960	800,287	714,382	714,382	714,382	-11%
<b>TOTAL RESOURCES</b>	<b>\$ 921,928</b>	<b>\$ 811,973</b>	<b>\$ 854,287</b>	<b>\$ 778,682</b>	<b>\$ 788,682</b>	<b>\$ 788,682</b>	<b>-8%</b>
REQUIREMENTS							
Operating contingency	\$ -	\$ -	\$ 664,095	\$ 723,442	\$ 733,442	\$ 733,442	10%
Expenditures:							
Materials & services	303	-	-	-	-	-	-
Capital improvements	186,666	-	190,192	55,240	55,240	55,240	-71%
Total Expenditures	186,969	-	190,192	55,240	55,240	55,240	-71%
<b>TOTAL REQUIREMENTS</b>	<b>186,969</b>	<b>-</b>	<b>854,287</b>	<b>778,682</b>	<b>788,682</b>	<b>788,682</b>	<b>-8%</b>
<b>NET TOTAL</b>	<b>\$ 734,960</b>	<b>\$ 811,974</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

11-WATER SDC FUND		FY2010/2011 ACTUAL	FY 2011/2012 ACTUAL	FY2012/2013 BUDGET	FY2013/2014 MANAGER PROPOSED	FY2013/2014 COMMITTEE APPROVED	FY2013/2014 COUNCIL ADOPTED
<b>RESOURCES</b>							
<b>REVENUES</b>							
11-4-00-301	INTEREST EARNED	\$ 4,350	\$ 4,459	\$ 4,000	\$ 4,300	\$ 4,300	\$ 4,300
11-4-00-394	WATER SDC	53,694	72,554	50,000	60,000	70,000	70,000
<b>TOTAL REVENUES</b>		<b>58,043</b>	<b>77,013</b>	<b>54,000</b>	<b>64,300</b>	<b>74,300</b>	<b>74,300</b>
BEGINNING FUND BALANCE							
11-4-00-400	BEGINNING FUND BALANCE	863,885	734,960	800,287	714,382	714,382	714,382
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>863,885</b>	<b>734,960</b>	<b>800,287</b>	<b>714,382</b>	<b>714,382</b>	<b>714,382</b>
<b>TOTAL RESOURCES</b>		<b>\$ 921,928</b>	<b>\$ 811,973</b>	<b>\$ 854,287</b>	<b>\$ 778,682</b>	<b>\$ 788,682</b>	<b>\$ 788,682</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
11-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 664,095	\$ 723,442	\$ 733,442	\$ 733,442
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>664,095</b>	<b>723,442</b>	<b>733,442</b>	<b>733,442</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
11-5-00-726	CONTRACTED SERVICES	303	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
11-5-00-906	CAPITAL OUTLAY	186,666	-	190,192	55,240	55,240	55,240
11-5-00-960	NEW WELL	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>186,666</b>	<b>-</b>	<b>190,192</b>	<b>55,240</b>	<b>55,240</b>	<b>55,240</b>
<b>TOTAL EXPENDITURES</b>		<b>186,969</b>	<b>-</b>	<b>190,192</b>	<b>55,240</b>	<b>55,240</b>	<b>55,240</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 186,969</b>	<b>\$ -</b>	<b>\$ 854,287</b>	<b>\$ 778,682</b>	<b>\$ 788,682</b>	<b>\$ 788,682</b>
<b>11-WATER SDC FUND NET TOTAL</b>		<b>\$ 734,960</b>	<b>\$ 811,974</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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**

**Reserve Fund**

**Transportation SDC Fund**

**Park SDC Fund**

**Parking District Fund**

### Debt Service Fund

Debt service fund accounts for resources accumulated and payments made for principal and interest on a bond obligation.

**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 Fund**

**Sewer SDC Fund**

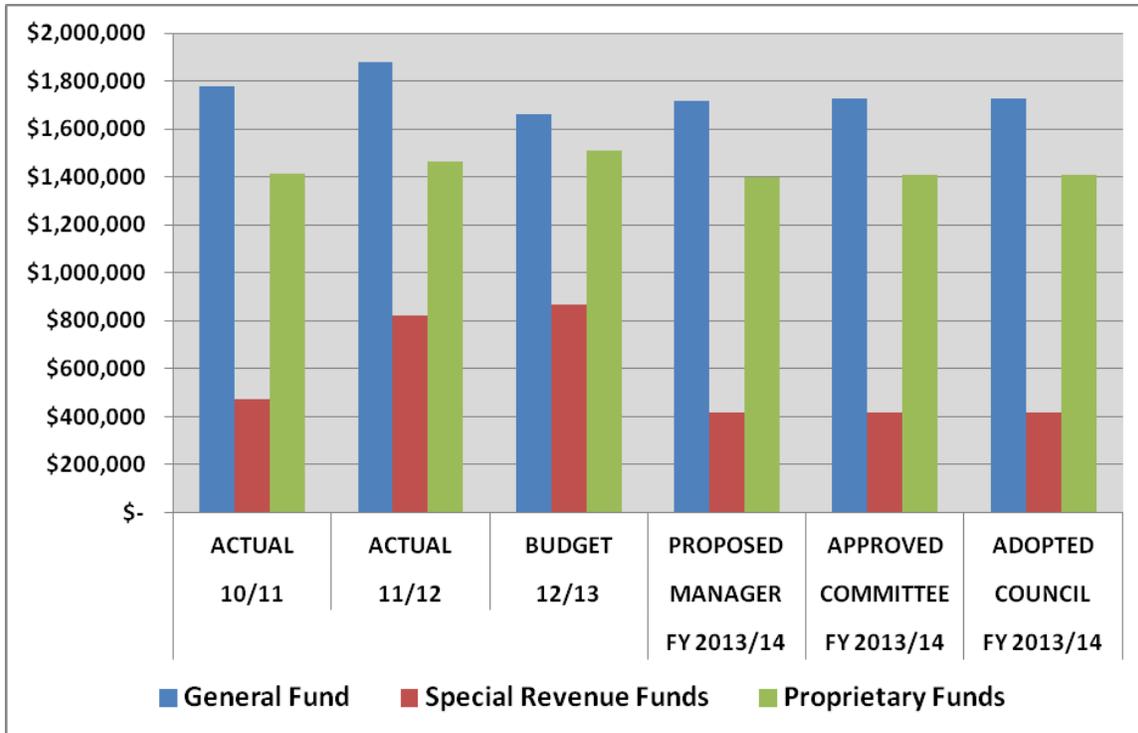
**Water SDC Fund**

CITY OF SISTERS REVENUES	10/11 ACTUAL	11/12 ACTUAL	12/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED
<i>Governmental Funds</i>						
General Fund	\$ 1,776,833	\$ 1,879,625	\$ 1,659,557	\$ 1,719,798	\$ 1,729,798	\$ 1,729,798
<i>Special Revenue Funds</i>						
Street Fund	387,617	732,184	815,307	365,850	365,850	365,850
Reserve Fund	8,537	8,069	7,500	7,500	7,500	7,500
Transportation SDC Fund	18,897	52,564	22,500	23,300	23,300	23,300
Park SDC Fund	24,511	12,046	5,500	6,600	6,600	6,600
Parking District Fund	33,810	14,436	14,900	13,500	13,500	13,500
City Hall Debt Service Fund	77	73	100	70	70	70
<b>Total Special Revenue Funds</b>	<b>473,449</b>	<b>819,372</b>	<b>865,807</b>	<b>416,820</b>	<b>416,820</b>	<b>416,820</b>
<i>Proprietary Funds</i>						
Water Fund	487,862	514,213	615,654	509,200	509,200	509,200
Sewer Fund	782,406	778,754	780,810	742,750	742,750	742,750
Sewer SDC Fund	83,867	93,734	57,000	82,200	82,200	82,200
Water SDC Fund	58,043	77,013	54,000	64,300	74,300	74,300
<b>Total Proprietary Funds</b>	<b>1,412,178</b>	<b>1,463,714</b>	<b>1,507,464</b>	<b>1,398,450</b>	<b>1,408,450</b>	<b>1,408,450</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,662,460</b>	<b>\$ 4,162,711</b>	<b>\$ 4,032,828</b>	<b>\$ 3,535,068</b>	<b>\$ 3,555,068</b>	<b>\$ 3,555,068</b>

# Revenue Information



Below is a graphical presentation of the City of Sisters’ revenue by General Fund, Special Revenue Funds, and Proprietary Funds.



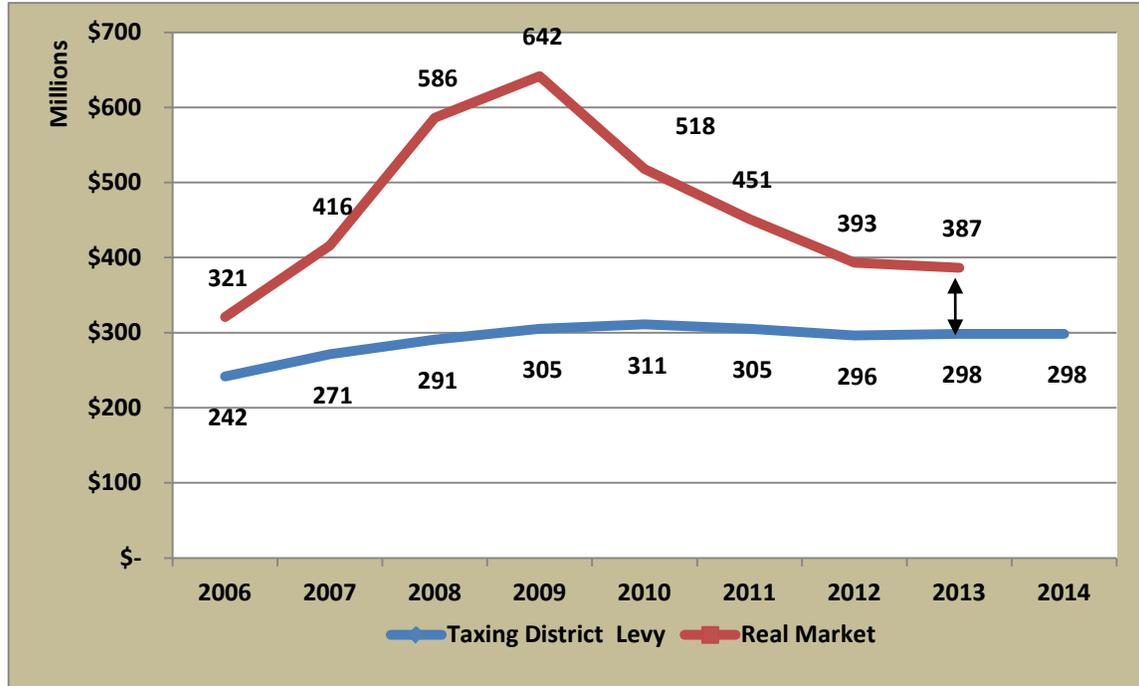
## Property Taxes Overview

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

**Assessed Valuation** – Assessed value is a measure of the taxable value of real, personal and utility property in the City. Property taxes are paid by business and homeowners based on the assessed value of their property. The FY 2013/14 budget assumes an estimated taxable property value of \$298,344,413. Due to volatile and devaluation in the real estate market of the last years, it has become more difficult to forecast assessed values. This budget assumes tax increment to remain the same as the 2012/13 actual assessed valuation.



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



For FY 2012/13, 43.3% of the property taxes accounts the Real Market Value = Assessed Value and 56.7% of the accounts still have a market value that is higher than their maximum assessed value (M50 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 2012/13, the FY 2013/14 proposed budget levies the full \$2.6417 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 fiscal year 2003-2012.

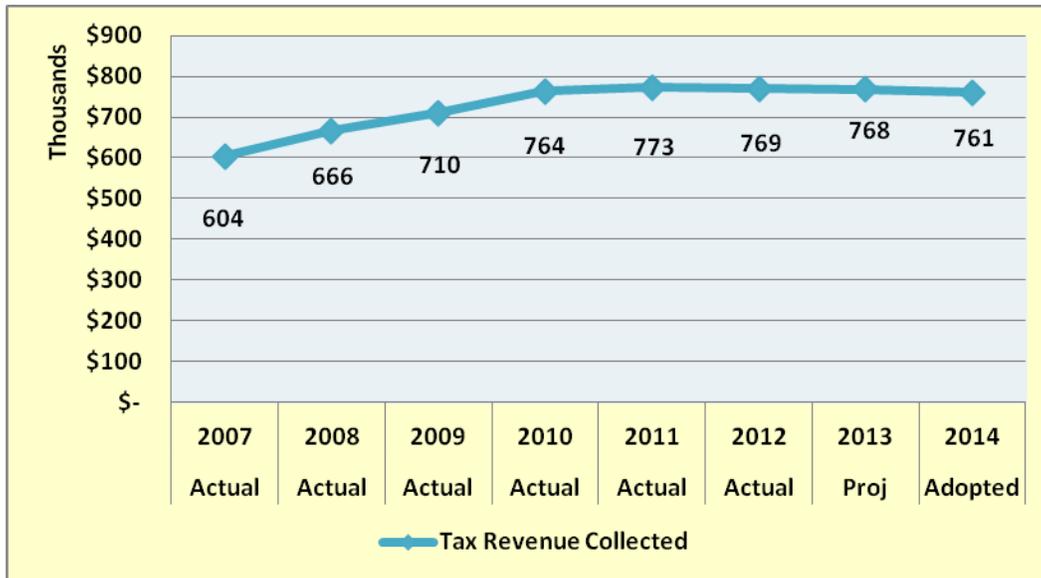
**PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS  
(Per \$1,000 of Assessed Valuation)  
Last Ten Fiscal Years**

Fiscal Year	City of Sisters*			Overlapping Rates					Total Direct & Overlapping Rates
	General Fund	Urban Renewal	Total	Deschutes County	School <sub>1</sub> District #6	COCC <sub>2</sub>	SPRD <sub>3</sub>	Camp Sherman Fire Dist	
2003	\$ 2.64	\$ -	\$ 2.64	\$ 3.17	\$ 6.84	\$ 0.74	\$ 0.22	\$ 2.73	\$ 16.34
2004	2.64	0.00	2.64	3.23	6.73	0.73	0.22	2.73	16.28
2005	2.58	0.34	2.92	3.20	6.61	0.71	0.22	2.67	16.33
2006	2.57	0.39	2.96	3.18	6.60	0.70	0.21	2.66	16.31
2007	2.58	0.33	2.91	3.15	6.53	0.70	0.21	2.67	16.17
2008	2.57	0.41	2.98	3.14	6.41	0.69	0.21	2.97	16.40
2009	2.56	0.47	3.03	3.37	6.36	0.69	0.21	2.88	16.54
2010	2.56	0.45	3.01	3.32	6.30	0.71	0.21	2.86	16.41
2011	2.56	0.45	3.01	3.34	5.86	0.73	0.21	2.89	16.04
2012	2.53	0.63	3.16	3.32	5.76	0.73	0.21	2.84	16.02

**Property tax collected and distributed** - The projected total city property taxes collected during the FY 2012/13 is totaled at \$767,550. Property taxes comprise approximately 43.87% of the City’s General Fund’s FY 2013/14 budgeted operating revenues. Deschutes County Assessor determines the assessed value of the property collects taxes and remits payment to the City. Taxes for FY 2013/14 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 on the next page shows the last seven years and estimated of property tax revenue collections.



**GENERAL LEVY PROPERTY TAX COLLECTED  
FY 2006-2014**



**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 assessed value will remain flat with a 92% collection rate on property taxes.

**Assumptions** - The property tax rate is fully levied. The property tax revenues are based on a collection rate of 92%. Normally based on legislative limits and historical growth rates, the property tax revenues usually assume an increase for growth and new construction. Due to economic times, the Deschutes County Assessor is projecting Sisters FY 2013/14 property taxes could have a positive 3-5% increase from the prior fiscal year.

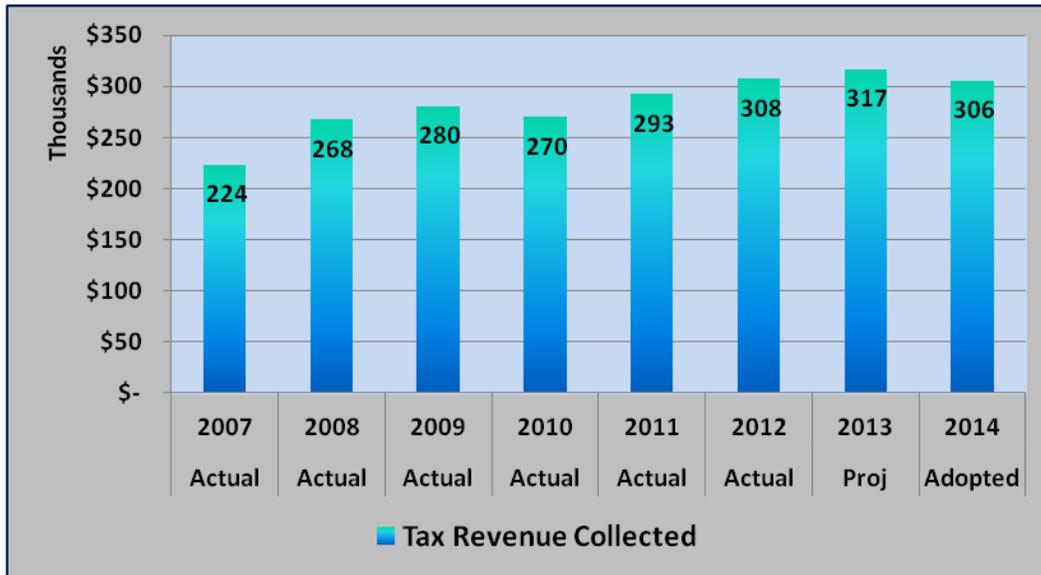
**Economic Factors** - The housing sector remains expected to remain slow, but is showing encouraging signs with increased activity in new construction starts and homes sales from the prior year.

**Major Influences** - Development; Economic Climate; and Assessed Values

**Transient Room Tax** - Sisters administers a lodging tax of eight percent on room rates, figured on the first thirty days of any stay. These FY 13/14 budgeted taxes reflect a 9.1% increase from FY 2012/13 to FY 2013/14. Tourism is affected by gasoline prices. Major revenue influences are development, economic climate and assessed values.



**CITY OF SISTERS  
ROOM TAX REVENUE COLLECTION  
FY 2007 – 2014**



**Economic Factors** - Tourism market is affected by gas prices  
**Major Influences** – Economic climate

**Franchise Fees** - The City currently assesses franchise fees 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, electric, garbage and utilities. The franchise fee ranges from 4% - 7% of gross revenues generated by the utility within the City limits. These FY 2013/14 franchise fee revenues are anticipated to remain flat compared to prior year.

**Economic Factors** – State and Sisters’ population  
**Major Influences** – Usage, consumption and rate changes

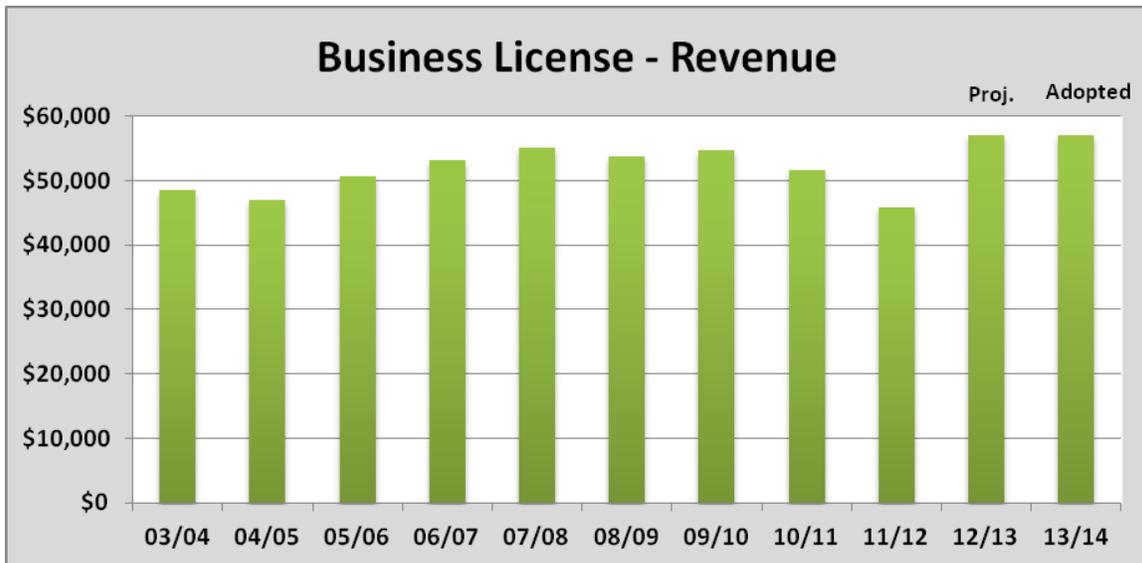
**Charges for Services** - These fees are paid by outside parties for the use of city services which include; park user fees from the city’s Three Sisters Overnight park facilities and event fees for a special event permitting process for the craft shows, fairs, weddings, reunions and other activities. FY 2013/14 Charges for Service fess are estimated to remain flat.

**Economic Factors** – Tourism market is affected by gas prices  
**Major Influences** – Economic climate and weather.

## Revenue Information



**Business License** - A license issued to all business within city limits or doing business in Sisters. The business license is effective from July 1 – June 30. Licenses are budgeted to decrease by 6.1% compared to prior year.



**Major Influences** – Economic business 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 2013/14 budget assumes an 8.55% increase in this category primarily as a result of an anticipated increase to state liquor tax revenue and state revenue sharing.

**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. The City approved a three cent per gallon of local gas tax sold and estimates to collect \$138,447 in FY 2012/13 and is budgeted at \$139,000 for FY 2013/14.

**Reserve Fund** – The Reserves Fund is funded by transfers from other funds and earnings for investments. No transfers in from other funds are budgeted in FY 2013/14.

## Revenue Information



**Park SDC Fund** – The Park SDC Fund provides for the accounting of system development charges reserved for future park improvement projects. FY 2013/14 is budgeted at \$6,000 based on anticipated development, a 20% increase from prior year.

**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 decrease by 10.3% or \$1,500 for FY 2013/14.

**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.

SDCs in the FY 2013/14 budget increased by 34.10% from prior year’s budget due to anticipated new developments. The table on the following page is a revenue comparison by SDC fund.

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

	Actual 2010/11	Actual 2011/12	Budget 2011/12	Manager Proposed 2012/13	Committee Approved 2013/14	Council Adopted 2013/14	% Inc(Dec)
<b>Transportation SDC Fund</b>							
System Development Charges	\$ 16,205	\$ 49,784	\$ 20,000	\$ 20,500	\$ 20,500	\$ 20,500	2.50%
Investment Income	2,692	2,780	2,500	2,800	2,800	2,800	12.00%
<b>Total Revenues</b>	<b>18,897</b>	<b>52,564</b>	<b>22,500</b>	<b>23,300</b>	<b>23,300</b>	<b>23,300</b>	<b>3.56%</b>
<b>Sewer SDC Fund</b>							
System Development Charges	81,236	91,529	56,000	80,000	80,000	80,000	42.86%
Investment Income	2,631	2,205	1,000	2,200	2,200	2,200	120.00%
<b>Total Revenues</b>	<b>83,867</b>	<b>93,734</b>	<b>57,000</b>	<b>82,200</b>	<b>82,200</b>	<b>82,200</b>	<b>44.21%</b>
<b>Water SDC Fund</b>							
System Development Charges	53,694	72,554	50,000	60,000	70,000	70,000	40.00%
Investment Income	1,350	4,459	4,000	4,300	4,300	4,300	7.50%
<b>Total Revenues</b>	<b>55,044</b>	<b>77,013</b>	<b>54,000</b>	<b>64,300</b>	<b>74,300</b>	<b>74,300</b>	<b>37.59%</b>
<b>Park SDC Fund</b>							
System Development Charges	5,517	6,130	5,000	6,000	6,000	6,000	20.00%
Investment Income	633	622	500	600	600	600	20.00%
<b>Total Revenues</b>	<b>6,150</b>	<b>6,752</b>	<b>5,500</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>20.00%</b>
<b>Total SDC Funds</b>	<b>\$ 163,958</b>	<b>\$ 230,063</b>	<b>\$ 139,000</b>	<b>\$ 176,400</b>	<b>\$ 186,400</b>	<b>\$ 186,400</b>	<b>34.10%</b>



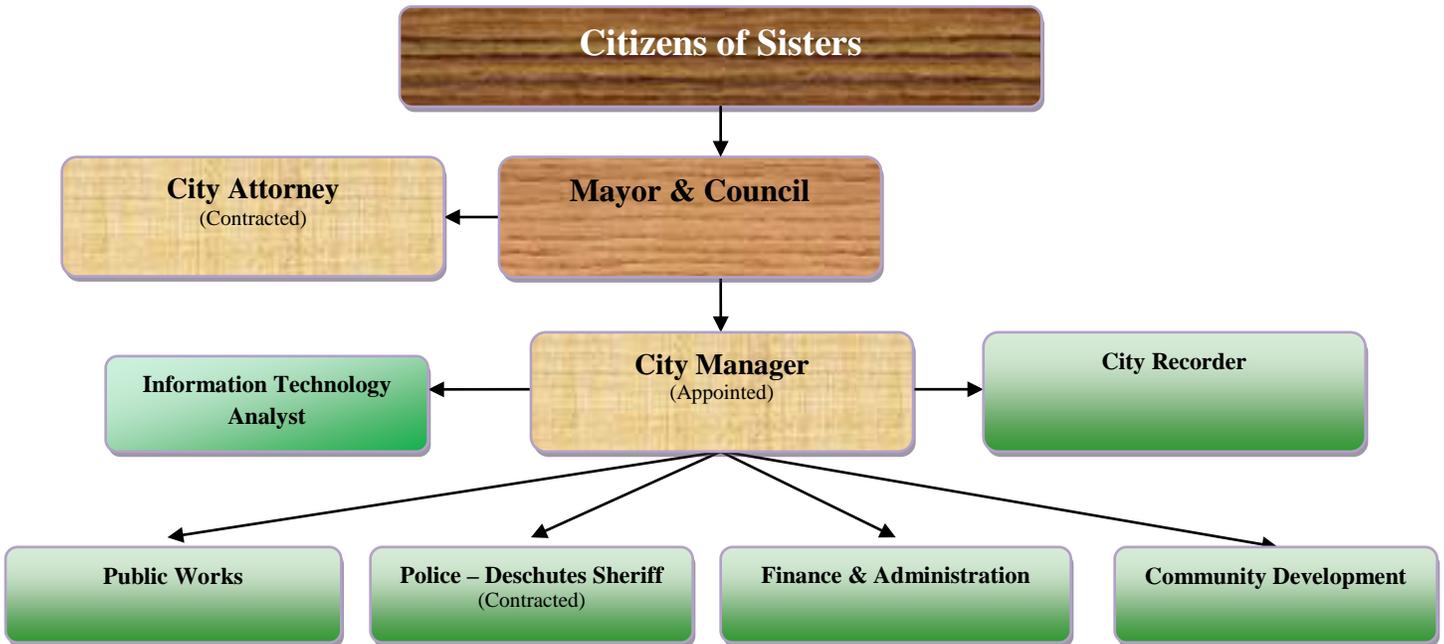
### SUMMARY OF ENTERPRISE FUNDS

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.

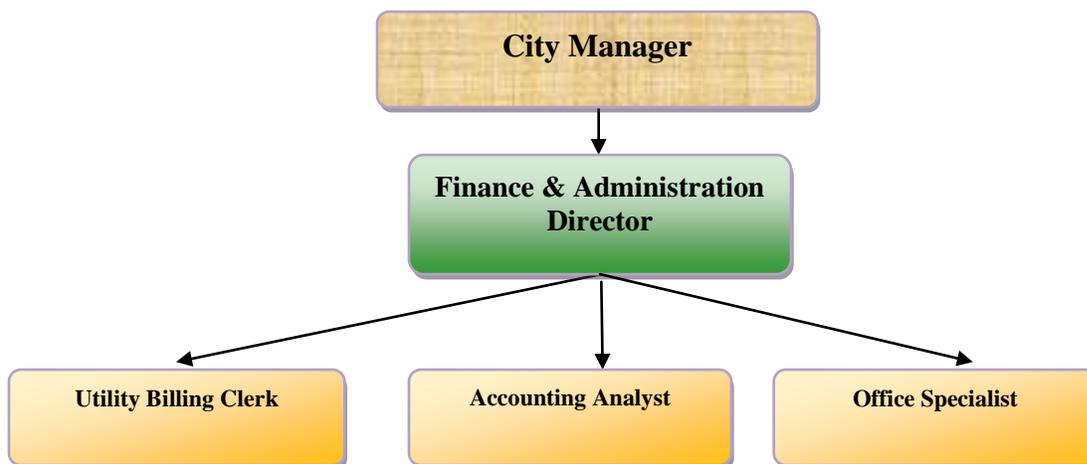
**Water Fund** - Revenue received from water utility customers pays for water collection and distribution system operations. Charges for services are billed based on actual water consumption. In November 2011, Council approved a permanent 4% rate increase. No rate adjustments are proposed in the FY 2013/14 budget. Revenue is anticipated to increase 2.3% compared to the FY 2012/13 budget.

**Sewer Fund** - Revenue received from wastewater utility customers pays for the City's wastewater collection and treatment system. Sewer fees for residential customers are calculated at one (1) sewer equivalent dwelling unit (EDU). 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. No rate adjustments are proposed in the FY 2013/14 budget. Revenue is anticipated to remain flat.

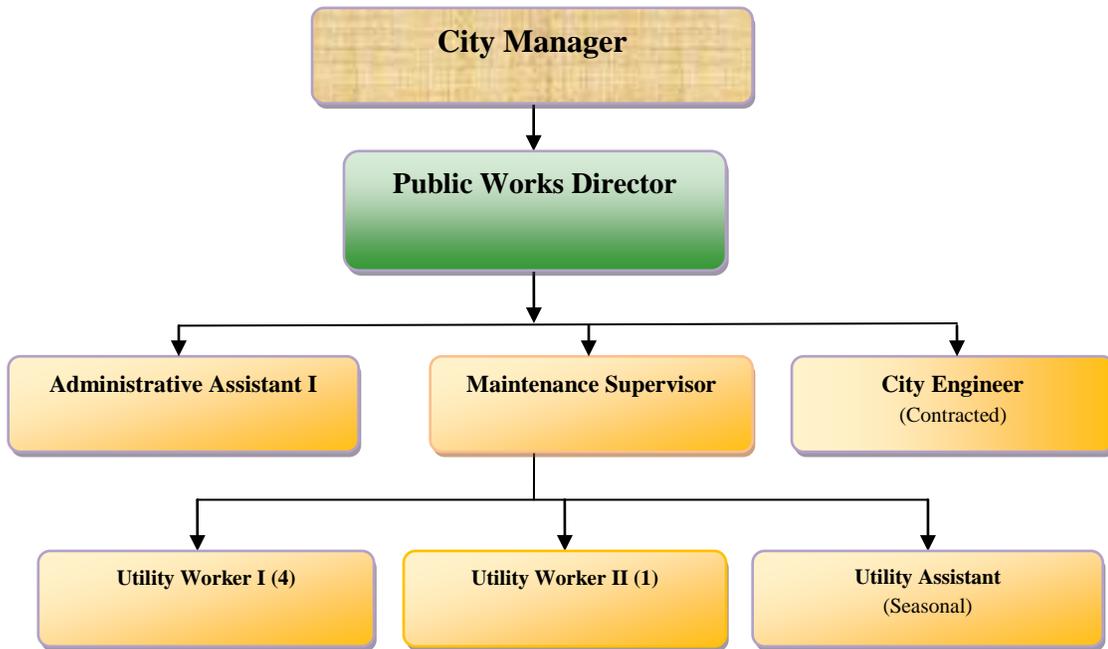
# Council – Manager



# Finance & Administration Department



# Public Works Department



# Community Development Department





## 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 System Development Charge (SDC) Project list and the natural cycle of deterioration and decay evident in all physical improvements in the community and issues brought to the City’s attention through a variety of sources.

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

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 2012/13, 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 2013/14, there are no scheduled Urban Renewal capital projects.

### Summary of Resources

	Water	Sewer	Street	IT	Total
<b>Operating Funds</b>	\$ 25,760	\$ -	\$ 71,000	\$ 13,455	\$ 110,215
<b>SDCs</b>	55,240	-	-	-	55,240
<b>TOTAL</b>	<b>\$ 81,000</b>	<b>\$ -</b>	<b>\$ 71,000</b>	<b>\$ 13,455</b>	<b>\$ 165,455</b>

### Summary of Appropriations

	Water	Sewer	Street	IT	Total
<b>Design/Construction</b>	\$ 81,000	\$ -	\$ 71,000	\$ -	\$ 152,000
<b>Equipment</b>				13,455	\$ 13,455
<b>TOTAL</b>	<b>\$ 81,000</b>	<b>\$ -</b>	<b>\$ 71,000</b>	<b>\$ 13,455</b>	<b>\$ 165,455</b>



## CAPITAL IMPROVEMENT PROJECTS:

### ➤ **Water Capital Projects**

12" Distribution Improvement Development Upsizing – Distribution improvements that will only be constructed with new development. Fiscal year 2013/14 budget is \$25,000 and will be funded by 100% Water SDC Fund.

*Status: Annual*

*Estimated date of completion: FY 2013/14*

*Operational Impact: Line upsizing for increased circulation and fire flows.*

6" Water Behind Barclay Square - Water distribution that be funded with \$18,860 from the Water Fund and \$22,140 from the Water SDC Fund.

*Status: New*

*Estimated date of completion: FY 2013/14*

*Operational Impact: Minimize annual maintenance and improve system capacity*

8" Water, EOP, East Cascade to Black Butte – First phase of the project that includes relocating existing fire hydrants to larger existing lines to improve fire flows in the project area and will be funded as follows; \$6,900 from the Water Fund and \$8,100 from the Water SDC Fund.

*Status: New*

*Estimated date of completion: FY 2013/14*

*Operational Impact: Minimize annual maintenance and improve fire flows.*

### ➤ **Sewer Capital Projects**

*No capital projects budgeted in FY 2013/14.*

### ➤ **Street Capital Projects**

Street Overlay – Per the Street Maintenance plan, an overlay is structural improvement that renews the street surface and extends the life cycle of the original pavement. This project totals \$71,000 and is mainly funded thru fuel tax collections.

*Status: Annual*

*Estimated date of completion: FY 2013/14*

*Operational Impact: Minimize annual maintenance and provide additional pavement life.*

### ➤ **Building and Facilities**

*No capital projects budgeted in FY 2013/14.*

### ➤ **Rolling Stock**

*No vehicle or inland marine equipment budgeted in FY 2013/14.*



➤ ***Information Technology (IT)***

IT inventory includes a detail listing of network, security and sound systems. All computers are six years or older and out of warranty. Included in this year's IT CIP is as the following:

- Network/Telephone System
- Security system at City Hall and other locations
- Water/Sewer SCADA Management Computer System
- Desktop computer replacements
- Rugged Field Devices and Trimble Pocket

*Status:* Replacements and upgrades

*Estimated date of completion:* FY 2013/14

*Operational Impact:* Increase efficiencies

# Capital Improvement Plan



# 5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	13-14	14-15	15-16	16-17	17-18+	Funding Source	
									Operating	SDC
Well # 1 Improvements - Phase II	335,450	-	335,450						100%	
Well #2 Improvements	152,755	100,755	52,000						44%	56%
Reservoir Site Acquisition/Design	4,750,714	27,487	4,723,227							100%
8" and 10" Water, Fir St., Hood to Adams	162,400	-	162,400						17%	83%
12" Water, Hood St., Elm to Larch	124,200	-	124,200						46%	54%
Water Services, Hood and Fir	15,000	-	15,000						46%	54%
8" Water in Alley, Fir to Larch	91,200	-	91,200					91,200	46%	54%
6" Water Behind Barclay Square	41,000	-	41,000	41,000					46%	54%
8" Water, Oak Street, Main to Adams	44,200	-	44,200				45,000		46%	54%
Water Services, Main, Oak and Adams	21,000	-	21,000				21,000		46%	54%
8" Water, EOP, East Cascade to Black Butte	570,500	-	570,500	15,000					46%	54%
12" Water Curtis Ct. to Lundgren Mill Rd	57,500	-	57,500					57,500		100%
12" Dist. Imp. - Timber Cr., Upsizing	60,000	-	60,000					60,000		100%
12" Dist. Imp. - Dev. Upsizing	250,000	-	250,000	25,000	50,000	50,000	50,000	50,000		100%
<b>TOTAL</b>	<b>6,675,919</b>	<b>128,242</b>	<b>6,547,677</b>	<b>81,000</b>	<b>50,000</b>	<b>50,000</b>	<b>116,000</b>	<b>258,700</b>		
<b>Total Water Fund</b>				<b>25,760</b>	<b>-</b>	<b>-</b>	<b>30,360</b>	<b>41,952</b>		
<b>Total Water SDC Fund</b>				<b>55,240</b>	<b>50,000</b>	<b>50,000</b>	<b>85,640</b>	<b>216,748</b>		
<b>TOTAL</b>				<b>81,000</b>	<b>50,000</b>	<b>50,000</b>	<b>116,000</b>	<b>258,700</b>		

# Capital Improvement Plan



# 5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior	Remaining Cost	13-14	14-15	15-16	16-17	17-18+	Funding Source	
		Approp.							Operating	SDC
Lazy Z Reuse System Improvements	980,814	74,814	906,000		906,000					100%
SCADA upgrades	97,200	4,066	93,134		50,000			43,134	39%	61%
* <i>Collection System- Westside - Design</i>	150,000	-	-						100%	
* <i>Collection System - Westside - Construction</i>	1,544,000	-	-							100%
Existing Treatment Facility Imp.	761,000	-	761,000					761,000		100%
<b>TOTAL</b>	<b>3,533,014</b>	<b>78,880</b>	<b>1,760,134</b>	-	<b>956,000</b>	-	-	<b>804,134</b>		
<b>Total Sewer Fund</b>				-	<b>19,500</b>	-	-	<b>16,822</b>		
<b>Total Sewer SDC Fund</b>				-	<b>936,500</b>	-	-	<b>787,312</b>		
<b>TOTAL</b>				-	<b>956,000</b>	-	-	<b>804,134</b>		

**Notes:**

\* Funding sources; SDCs, operating fund or grant. Pending SDC update.



PROJECT	Project Cost	Prior Approp.	Remaining Cost	13-14	14-15	15-16	16-17	17-18+	Funding Source	
									Operating	SDC
Overlay	47,000	-	47,000	71,000	71,000	126,000	126,000	-	100%	
Locus St. Signal - Design	92,500	13,425	79,075					80,000		100%
Locus St. Signal - Construction	650,000	-	650,000					650,000		100%
Barclay St. Signal - Design	120,000	13,425	106,575		110,000					100%
Barclay St. Signal - Construction	<i>TBD</i>									100%
Jefferson Multi-use Path	106,854	7,239	99,615							100%
Hood/Cascade Roundabout	192,500	-	192,500						9%	91%
Locust/Main Intersection	137,500	-	137,500						9%	91%
Hwy 20/Locust Improvements	789,800	-	789,800						9%	91%
<b>TOTAL</b>	<b>2,136,154</b>	<b>34,089</b>	<b>2,102,065</b>	<b>71,000</b>	<b>181,000</b>	<b>126,000</b>	<b>126,000</b>	<b>730,000</b>		
<b>Total Street Fund</b>				<b>71,000</b>	<b>71,000</b>	<b>126,000</b>	<b>126,000</b>	<b>-</b>		
<b>Total Street SDC Fund</b>				<b>-</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>730,000</b>		
<b>TOTAL</b>				<b>71,000</b>	<b>181,000</b>	<b>126,000</b>	<b>126,000</b>	<b>730,000</b>		



**IT CAPITAL IMPROVEMENT PLAN**

TELEPHONE SYSTEM	Location	13-14	14-15	15-16	16-17	17-18+
Toshiba Stratagy DK	City Hall Server Room	9,750				
Toshiba Strata CIX	City Hall Server Room	4,200				
3COM Switches/Routers	City Hall Server Room		14,000			
<b>TOTAL NETWORK / TELEPHONE SYSTEM</b>		<b>13,950</b>	<b>14,000</b>	-	-	-

NETWORK	Location	13-14	14-15	15-16	16-17+	17-18+
Public Works Headquarters to City Hall	PW HQ		9,000			
Upgrade InCode to Version X	City Hall		7,500	37,000		
City Hall Incode Server	City Hall Server Room			6,750		
City Hall Email Server	City Hall Server Room			4,300		
Uninterruptible Power Supply (UPS)	City Hall Server Room			3,250		
<b>TOTAL NETWORK</b>		-	<b>7,500</b>	<b>51,300</b>	-	-

SECURITY SYSTEMS	Location	13-14	14-15	15-16	16-17	17-18+
City Hall Cameras, Alarms and Emergency Buttons	Chamber, Hall, Front+Back Office	5,900	3,500			
PW HQ, Treatment Plant and Other Cameras	912 and 925 So. Locust	-	7,500	3,500		
<b>TOTAL SECURITY SYSTEMS</b>		<b>5,900</b>	<b>11,000</b>	<b>3,500</b>	-	-

PUBLIC WORKS WATER LAB	Location	13-14	14-15	15-16	16-17	17-18+
Water / Sewer SCADA Management Computer System	PW Locust St.		10,315			
<b>TOTAL PUBLIC WORKS WATER LAB</b>		-	<b>10,315</b>	-	-	-

DESKTOP COMPUTERS	Location	13-14	14-15	15-16	16-17	17-18+
City Hall	City Hall	14,200			1,750	
Public Works Desktop	PW HQ	1,750				
<b>TOTAL DESKTOP COMPUTERS</b>		<b>15,950</b>	-	-	<b>1,750</b>	-

PORTABLE COMPUTING	Location	13-14	14-15	15-16	16-17	17-18+
Portable Data Devices	Staff		10,960	380	380	380
Rugged Field Device w/Mount	PW HQ and Field	10,800				
Trimble Pocket PC 2005 GPS system	PW Field	4,000				
<b>TOTAL PORTABLE COMPUTING</b>		<b>14,800</b>	<b>10,960</b>	<b>380</b>	<b>380</b>	<b>380</b>

COUNCIL CHAMBER SYSTEMS	Location	13-14	14-15	15-16	16-17+	17-18+
Video Recording, Web Streaming	Council Chambers		4,950			
Transcription Systems	Council Chambers					2,700
Wireless: Elmo, Mounted Projector	Council Chambers		9,000			
<b>TOTAL CHAMBER SOUND SYSTEM</b>		-	<b>13,950</b>	-	-	<b>2,700</b>

<b>TOTAL IT CAPITAL IMPROVEMENT PLAN</b>		<b>50,600</b>	<b>67,725</b>	<b>55,180</b>	<b>2,130</b>	<b>3,080</b>
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**SISTERS URBAN RENEWAL AGENCY**  
(A COMPONENT UNIT OF THE CITY OF SISTERS)

**Adopted Budget  
For Fiscal Year 2013-2014**

**CITY COUNCILS**

Brad Boyd, Mayor  
McKibben Womack, Council President  
David Asson  
Catherine Childress  
Wendy Holzman

**APPOINTED OFFICIALS**

Cris Converse, Chair  
Davina Luz, Vice Chair  
Sue Boettner  
Gwen Chapman  
Chris Frye

**CITY STAFF**

Andrew Gorayeb, City Manager  
Lisa Young, Finance and Administration Director  
Paul Bertagna, Public Works Director  
Pauline Hardie, Community Development Director  
Kathy Nelson, City Recorder  
Erik Huffman, City Engineer  
Steve Bryant, City Attorney

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

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



TO: Budget Committee Members and Citizens  
FROM: Andrew Gorayeb, Sisters Urban Renewal Agency Manager  
DATE: June 20, 2013  
RE: Presenting the Proposed Fiscal Year 2013/14 Budget

## OVERVIEW

### **Governance**

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

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

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

### **Assessed Value Information**

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

### **Property Tax Information**

The amount of tax increment revenue a district collects is determined under Measure 50. The amount of tax increments this District may collect is affected by the increase in assessed valuation on properties in the District above the frozen base valuation. An eight-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	Levied Taxes	Budget	Actual Received
04-05	4,109,868			63,381	4,681	60,737
05-06	5,585,948	1,476,080	36%	86,038	94,034	78,339
06-07	5,447,530	(138,418)	-2%	79,107	101,000	76,970
2008	7,112,604	1,665,074	31%	108,936	106,479	101,438
2009	8,816,365	1,703,761	24%	135,091	123,000	123,626
2010	9,080,856	264,491	3%	137,369	125,500	127,094
2011	11,679,396	2,598,540	29%	177,502	129,000	165,080
2012	9,230,009	(2,449,387)	-21%	135,574	163,000	127,154
2013	13,440,074	4,210,065	46%	192,572	124,600	179,233 *
2014	13,440,074	-	0%	192,572	177,200	177,166 **

\* Projected

\*\* Proposed

### Debt

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

#### Maximum Indebtedness

Adopted 2003	\$ 9,889,199	
May 2008	(700,000)	East Cascade improvements
June 09/10	(100,000)	Hood & Elm/Ash improvements
Balance Available	\$ 9,089,199	

### **FY 2012/13 BUDGET – A RECAP**

- Capital Improvement projects for the Fir Street Improvements, Village Green Parking Phase I – Fir Street and Peterson Ridge Trailhead relocation. These can be paid from URA, Park SDCs and / or Reserves.

### **FOCUS OF THE FISCAL YEAR 2013/14 BUDGET**

- New debt of \$267,248 to fund administrative operations and the City's contribution to the Oregon Department of Transportation (ODOT) the improvement of Cascade Avenue (US 20).
  - Oregon Department of Transportation (ODOT) improvements of Cascade Avenue (US 20) will involve widening sidewalks, adding curb extensions to facilitate safe pedestrian crossing of the highway, street lighting improvements, new pavement in the travel lanes, streetscape improvements, pedestrian seating and other improvements.

### **BEYOND NEXT YEAR**

As urban renewal is required to be accomplished through debt financing only, the ability of the Urban Renewal District Agency (URA) to borrow is directly dependent upon the

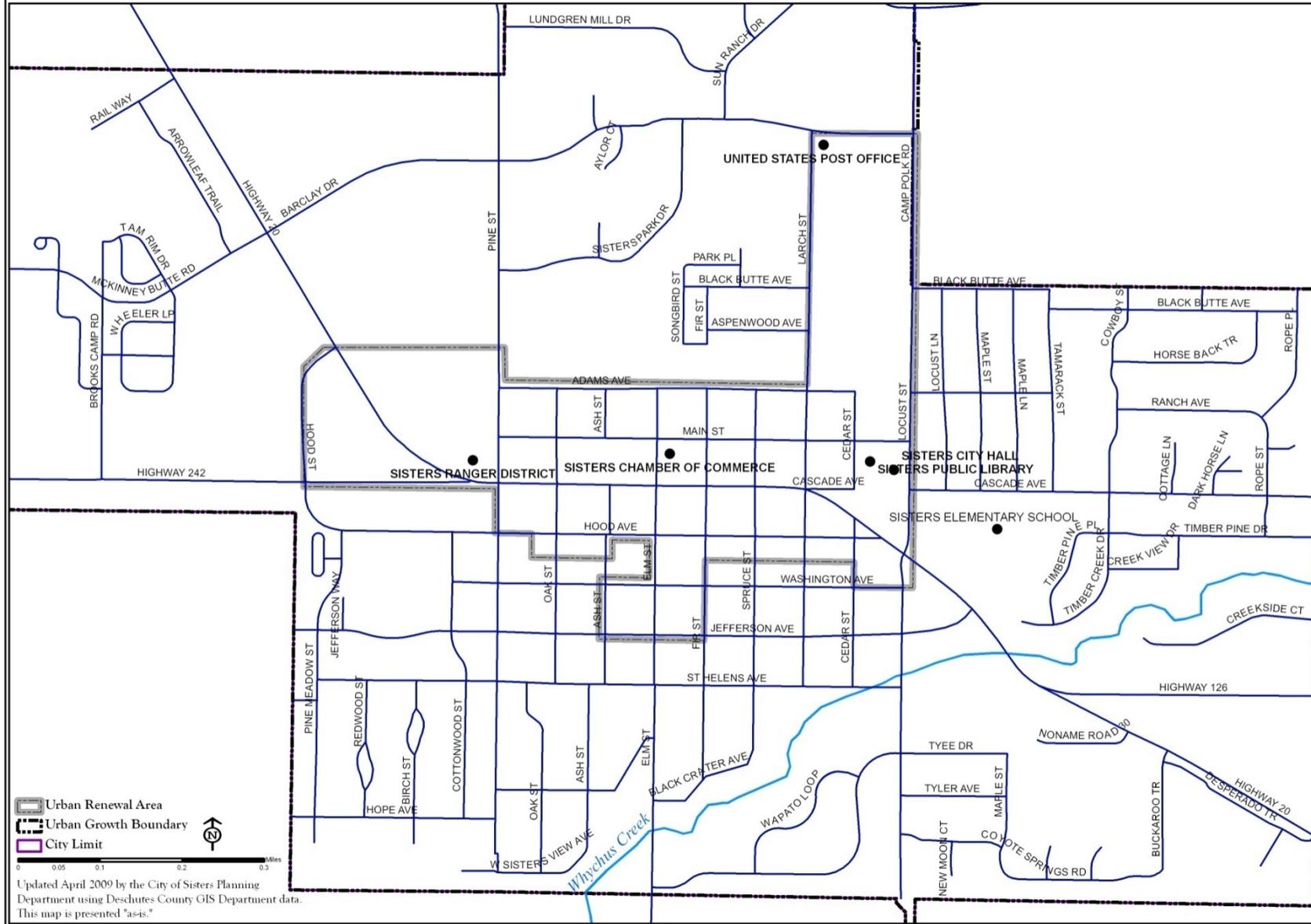
revenue generated as well as the length of time the Urban Renewal District is legally slated to exist. Council adopted the URA Plan through Ordinance #340, on July 24, 2003. At that time, the Plan duration was set for 20 years from the date of adoption. This means that no projects may be commenced and no new indebtedness may be incurred after 20 years from this effective date. In this regard, it may become more challenging to borrow funds for URA projects as it soon will have fewer than 10 years of duration remaining. It may be prudent for the Urban Renewal Agency Board to consider extending the duration of the URA, thereby enabling the use of URA revenues for longer-term-debt financing for specific projects.

Respectfully submitted,

Andrew Gorayeb  
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.**

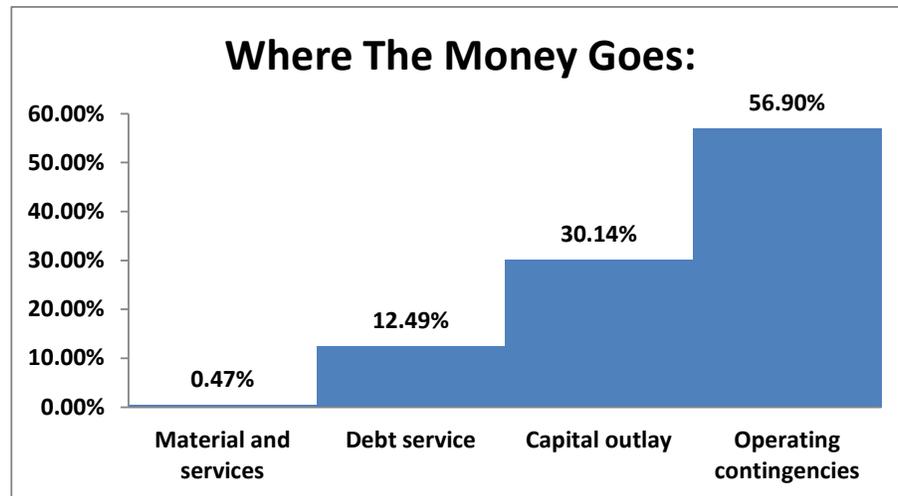
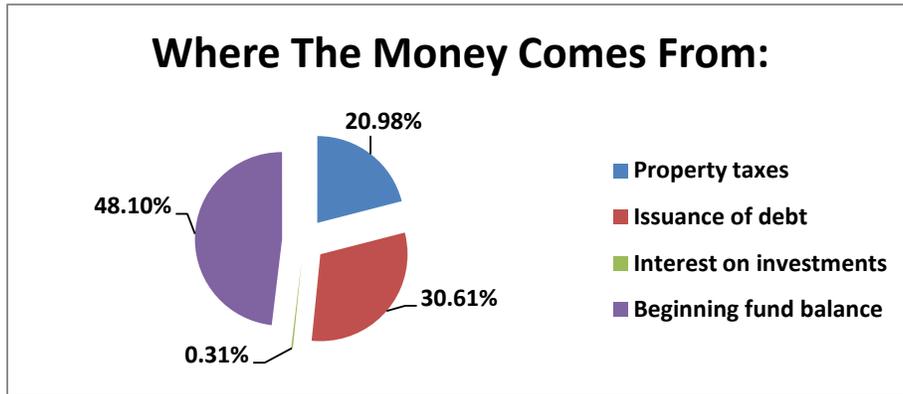
- Work with state, regional and county economic development staff to attract appropriate light manufacturing uses that are commercial in nature to downtown Sisters.
- Assist in ongoing review of land use regulations to encourage employment uses appropriate for downtown Sisters.



## URBAN RENEWAL AGENCY

<u>Where The Money Comes From:</u>	<u>Amount</u>	<u>Percentage</u>
Property taxes	\$ 183,200	20.98%
Issuance of debt	267,248	30.61%
Interest on investments	2,700	0.31%
Beginning fund balance	419,987	48.10%
Total Resources	<u>\$ 873,135</u>	<u>100%</u>

<u>Where The Money Goes:</u>	<u>Amount</u>	<u>Percentage</u>
Material and services	\$ 4,100	0.47%
Debt service	109,040	12.49%
Capital outlay	263,148	30.14%
Operating contingencies	496,847	56.90%
Total Requirements	<u>\$ 873,135</u>	<u>100%</u>





**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 2010/11 ACTUAL	FY 2011/12 BUDGET	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property taxes	\$ 170,473	\$ 134,114	\$ 129,600	\$ 183,200	\$ 183,200	\$ 183,200
Interest	3,764	2,968	2,000	2,700	2,700	2,700
Loan proceeds	-	74,600	18,080	267,248	267,248	267,248
Revenues Total	174,237	211,682	149,680	453,148	453,148	453,148
Beginning fund balance	303,048	381,968	395,468	419,987	419,987	419,987
<b>TOTAL RESOURCES</b>	<b>\$ 477,285</b>	<b>\$ 593,650</b>	<b>\$ 545,148</b>	<b>\$ 873,135</b>	<b>\$ 873,135</b>	<b>\$ 873,135</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Materials & services	\$ 3,269	\$ 3,687	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
Capital improvements	-	41,314	43,586	263,148	263,148	263,148
Debt service	167,048	183,048	125,280	109,040	109,040	109,040
Expenditures Total	170,317	228,049	172,966	376,288	376,288	376,288
Operating contingencies	-	-	372,182	496,847	496,847	496,847
<b>TOTAL REQUIREMENTS</b>	<b>\$ 170,317</b>	<b>\$ 228,049</b>	<b>\$ 545,148</b>	<b>\$ 873,135</b>	<b>\$ 873,135</b>	<b>\$ 873,135</b>
<b>NET TOTAL</b>	<b>\$ 381,968</b>	<b>\$ 365,601</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**BUDGETARY SUMMARY – BY FUND**

	Urban Renewal Debt Serv	Urban Renewal Project	URA TOTAL
<b>RESOURCES</b>			
Revenues:			
Property taxes	\$ 183,200	\$ -	\$ 183,200
Loan proceeds	-	267,248	267,248
Revenues Total	185,900	267,248	453,148
Beginning fund balance	417,321	2,666	419,987
<b>TOTAL RESOURCES</b>	<b>\$ 603,221</b>	<b>\$ 269,914</b>	<b>\$ 873,135</b>
<b>REQUIREMENTS</b>			
Expenditures:			
Materials & services	\$ -	\$ 4,100	\$ 4,100
Capital Outlay	-	263,148	263,148
Debt service	109,040	-	109,040
Expenditures Total	109,040	267,248	376,288
Operating contingency	494,181	2,666	496,847
Unappropriated Reserves	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 603,221</b>	<b>\$ 269,914</b>	<b>\$ 873,135</b>



## 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 2012/13

- Payments made in a timely manner.

### Budget Highlights – FY 2013/14

- New debt of \$4,100 to fund administrative operations and paid in full during fiscal year.

### URBAN RENEWAL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Property taxes	\$ 170,473	\$ 134,114	\$ 129,600	\$ 183,200	\$ 183,200	\$ 183,200	41%
Interest	3,742	2,961	2,000	2,700	2,700	2,700	35%
Total Revenues	174,215	137,075	131,600	185,900	185,900	185,900	41%
Beginning fund balance	297,425	379,592	365,862	417,321	417,321	417,321	14%
<b>TOTAL RESOURCES</b>	<b>\$ 471,640</b>	<b>\$ 516,667</b>	<b>\$ 497,462</b>	<b>\$ 603,221</b>	<b>\$ 603,221</b>	<b>\$ 603,221</b>	<b>21%</b>
REQUIREMENTS	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Operating contingency	\$ -	\$ -	\$ 372,182	\$ 494,181	\$ 494,181	\$ 494,181	33%
Expenditure:							
Debt service	167,048	183,048	125,280	109,040	109,040	109,040	-13%
Total Expenditure	167,048	183,048	125,280	109,040	109,040	109,040	-13%
<b>TOTAL REQUIREMENTS</b>	<b>167,048</b>	<b>183,048</b>	<b>497,462</b>	<b>603,221</b>	<b>603,221</b>	<b>603,221</b>	<b>21%</b>
<i>Budgetary basis adjustment</i>	75,000	20,000					
<b>NET TOTAL</b>	<b>\$ 379,592</b>	<b>\$ 353,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

20-URBAN RENEWAL DEBT SERVICE FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>RESOURCES</b>							
<b>REVENUES</b>							
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 6,292	\$ 6,960	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
20-4-00-301	INTEREST EARNED	3,742	2,961	2,000	2,700	2,700	2,700
20-4-00-302	CURRENT TAXES	164,181	127,154	124,600	177,200	177,200	177,200
<b>TOTAL REVENUES</b>		<b>174,215</b>	<b>137,075</b>	<b>131,600</b>	<b>185,900</b>	<b>185,900</b>	<b>185,900</b>
<b>BEGINNING FUND BALANCE</b>							
20-4-00-400	BEGINNING FUND BALANCE	297,425	379,592	365,862	417,321	417,321	417,321
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>297,425</b>	<b>379,592</b>	<b>365,862</b>	<b>417,321</b>	<b>417,321</b>	<b>417,321</b>
<b>TOTAL RESOURCES</b>		<b>\$ 471,640</b>	<b>\$ 516,667</b>	<b>\$ 497,462</b>	<b>\$ 603,221</b>	<b>\$ 603,221</b>	<b>\$ 603,221</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
20-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 372,182	\$ 494,181	\$ 494,181	\$ 494,181
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>372,182</b>	<b>494,181</b>	<b>494,181</b>	<b>494,181</b>
<b>EXPENDITURES</b>							
<b>DEBT SERVICE</b>							
20-5-00-800	LOAN PRINCIPAL	63,109	65,626	68,500	71,000	71,000	71,000
20-5-00-801	LOAN INTEREST	22,339	19,822	17,500	14,500	14,500	14,500
20-5-00-802	CITY OF SISTERS LOAN	75,000	94,600	37,080	22,100	22,100	22,100
20-5-00-803	CITY OF SISTERS LOAN INTEREST	6,600	3,000	2,200	1,440	1,440	1,440
<b>TOTAL DEBT SERVICE</b>		<b>167,048</b>	<b>183,048</b>	<b>125,280</b>	<b>109,040</b>	<b>109,040</b>	<b>109,040</b>
<b>TOTAL EXPENDITURES</b>		<b>167,048</b>	<b>183,048</b>	<b>125,280</b>	<b>109,040</b>	<b>109,040</b>	<b>109,040</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 167,048</b>	<b>\$ 183,048</b>	<b>\$ 497,462</b>	<b>\$ 603,221</b>	<b>\$ 603,221</b>	<b>\$ 603,221</b>
<i>Budgetary basis adjustment</i>		75,000	20,000	-	-	-	-
<b>20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 379,592</b>	<b>\$ 353,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Urban Renewal Project Fund

### Description

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

### Accomplishments – FY 2012/13

- Made the final match payment for the Bike/Ped improvements on Main Avenue.

### Budget Highlights – FY 2013/14

- Loan proceeds to cover administration and project costs.
- Funds for Oregon Department of Transportation US20 Cascade improvement projects.

### URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 22	\$ 7	\$ -	\$ -	\$ -	\$ -	-
Loan proceeds	-	74,600	18,080	267,248	267,248	267,248	1378%
Total Revenues	22	74,607	18,080	267,248	267,248	267,248	1378%
Beginning fund balance	5,623	2,376	29,606	2,666	2,666	2,666	-91%
<b>TOTAL RESOURCES</b>	<b>\$ 5,645</b>	<b>\$ 76,983</b>	<b>\$ 47,686</b>	<b>\$ 269,914</b>	<b>\$ 269,914</b>	<b>\$ 269,914</b>	<b>466%</b>
REQUIREMENTS	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 BUDGET	FY 2013/14 MANAGER PROPOSED	FY 2013/14 COMMITTEE APPROVED	FY 2013/14 COUNCIL ADOPTED	% CHANGE
Operating contingency	\$ -	\$ -	\$ -	\$ 2,666	\$ 2,666	\$ 2,666	-
Expenditures:							
Materials & services	3,269	3,687	4,100	4,100	4,100	4,100	0%
Capital improvements	-	41,314	43,586	263,148	263,148	263,148	504%
Total Expenditures	3,269	45,001	47,686	267,248	267,248	267,248	460%
<b>TOTAL REQUIREMENTS</b>	<b>3,269</b>	<b>45,001</b>	<b>47,686</b>	<b>269,914</b>	<b>269,914</b>	<b>269,914</b>	<b>466%</b>
<b>NET TOTAL</b>	<b>\$ 2,376</b>	<b>\$ 31,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

21-URBAN RENEWAL PROJECT FUND		FY2010/2011	FY 2011/2012	FY2012/2013	FY2013/2014	FY2013/2014	FY2013/2014
		ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
<b>RESOURCES</b>							
<b>REVENUES</b>							
21-4-00-301	INTEREST EARNED	\$ 22	\$ 7	\$ -	\$ -	\$ -	\$ -
21-4-00-347	LOAN PROCEEDS	-	74,600	18,080	263,148	263,148	263,148
21-4-00-348	CITY OF SISTERS PROCEEDS	-	-	-	4,100	4,100	4,100
<b>TOTAL REVENUE</b>		<b>22</b>	<b>74,607</b>	<b>18,080</b>	<b>267,248</b>	<b>267,248</b>	<b>267,248</b>
<b>BEGINNING FUND BALANCE</b>							
21-4-00-400	BEGINNING FUND BALANCE	5,623	2,376	29,606	2,666	2,666	2,666
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>5,623</b>	<b>2,376</b>	<b>29,606</b>	<b>2,666</b>	<b>2,666</b>	<b>2,666</b>
<b>TOTAL RESOURCES</b>		<b>\$ 5,645</b>	<b>\$ 76,983</b>	<b>\$ 47,686</b>	<b>\$ 269,914</b>	<b>\$ 269,914</b>	<b>\$ 269,914</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
21-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ 2,666	\$ 2,666	\$ 2,666
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,666</b>	<b>2,666</b>	<b>2,666</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
21-5-00-700	ADMINISTRATIVE SERVICES	619	737	1,000	1,000	1,000	1,000
21-5-00-706	AUDITING SERVICES	2,650	2,950	3,100	3,100	3,100	3,100
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>3,269</b>	<b>3,687</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>CAPITAL OUTLAY</b>							
21-5-00-906	CAPITAL OUTLAY	-	41,314	43,586	263,148	263,148	263,148
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>41,314</b>	<b>43,586</b>	<b>263,148</b>	<b>263,148</b>	<b>263,148</b>
<b>TOTAL EXPENDITURES</b>		<b>3,269</b>	<b>45,001</b>	<b>47,686</b>	<b>267,248</b>	<b>267,248</b>	<b>267,248</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 3,269</b>	<b>\$ 45,001</b>	<b>\$ 47,686</b>	<b>\$ 269,914</b>	<b>\$ 269,914</b>	<b>\$ 269,914</b>
<b>20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 2,376</b>	<b>\$ 31,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



### ACCOUNTS PAYABLE VENDOR LISTING

Listed below is a report of Accounts Payable vendors with whom the City has done business in FY 2012/13. The report is from 7/1/2013 – 5/31/2013 totaling \$2,275,434.

VENDOR NAME	AMOUNT
DESCHUTES COUNTY SHERIFF	\$428,963
CIS TRUST	226,917
INTERNAL REVENUE SERVICE	209,589
ROBINSON & OWEN HEAVY CON	144,676
OREGON PUBLIC EMPLOYEES R	114,572
RICHARD BARTELS CONSTRUCT	111,213
CENTRAL ELECTRIC COOP	103,174
SISTERS AREA CHAMBER OF C	102,334
BUILDING DEPARTMENT LLC	68,420
OREGON DEPARTMENT OF REVE	51,968
CITY COUNTY INSURANCE	48,853
TRI COUNTY PAVING, LLC	38,413
BRYANT, EMERSON & FITCH, ING	37,665
CENTRAL OREGON INTERGOVER	30,255
DICKEY AND TREMPER, LLP	25,771
POWERHOUSE FUEL	24,700
CENTURY WEST ENGINEERING	24,672
7 PEAKS PAVING	23,414
H.G.E. ARCHITECTS, ENGINE	22,122
CORDONI, PATRICIA	19,285
NEWTON CONSULTANTS, INC.	17,975
GSI WATER SOLUTIONS, INC.	16,012
VISA	11,431
FERGUSON ENTERPRISES, INC	10,556
PMSI	10,276
BENDTEL	10,194
LAZY Z TRANSPORT	10,071
AFLAC	9,290
MISC VENDOR	9,251
OLSON, LLC	8,726
HAY, MACGREGOR B.	8,606
DESCHUTES COUNTY	8,337
ECONOMIC DEVELOPMENT FOR	8,091
TYLER TECHNOLOGIES/INCODE	7,880
DCBS - FISCAL SERVICES	7,880
WCP SOLUTIONS	7,411
HIGH COUNTRY DISPOSAL	7,365
LUTTON'S HARDWARE	7,098
ASIFLEX	6,975
POWERS OF AUTOMATION INC	6,886
OREGON DEPARTMENT OF TRAN	6,803
DESCHUTES COUNTY TAX COLL	6,800
BENDMAILING	6,230
	6,015



CODE PUBLISHING INC.	5,904
XEROX CORPORATION	5,839
PHOENIX ASPHALT	5,471
H. D. FOWLER COMPANY	5,193
THE NUGGET NEWSPAPER	5,061
MANAGEMENT SOLUTIONS, INC	4,771
EOFF ELECTRIC SUPPLY	4,751
OVS	4,470
CURTS ELECTRIC	4,417
INTEGRA TELECOM, INC.	4,404
QUILL CORPORATION	4,089
BARRIER EXCAVATION, LLC	4,035
SISTERS FOREST PRODUCTS	4,000
THREE SISTERS IRRIGATION	3,867
SISTERS PARK AND RECREATI	3,850
VERIZON WIRELESS	3,795
LEAGUE OF OREGON CITIES	3,743
BAXTER AUTO PARTS	3,554
APSCO	3,544
OWEN EQUIPMENT COMPANY	3,382
FRED A. AST, JR. AND ASSO	3,198
STUDIO ABSOLUTE, LLC	3,025
UMPQUA RESEARCH COMPANY	2,722
X-PRESS PRINTING	2,707
PACIFIC SERVICE & SUPPLY	2,636
WESTERN COMMUNICATIONS, I	2,561
UNIVAR USA INC.	2,439
SHERWIN-WILLIAMS	2,392
CENTURYLINK/QWEST	2,262
HI-TECH ELECTRIC	2,116
DULTMEIER SALES	2,015
KITTELSON & ASSOCIATES, I	2,000
MISSION LINEN SUPPLY	1,943
PONDEROSA HEATING & COOLI	1,824
RESERVE ACCOUNT	1,800
HOYT'S HARDWARE	1,752
ACTION AIR HEATING AND CO	1,614
G. J. MILLER CONSTRUCTION	1,608
DEPARTMENT OF ENVIRONMENT	1,602
OREGON ASSOCIATION OF WAT	1,544
PACIFIC POWER PRODUCTS	1,531
ZUMAR INDUSTRIES, INC.	1,526
BEND RIGGING SUPPLY, LLC	1,525
SENSUS METERING SYSTEMS	1,525
PETTY CASH	1,506
MAYES ARCHITECTURE & PLAN	1,500
MCAFFEE	1,426
SISTERS COFFEE CO.	1,358



TAYLOR TIRE CENTER	1,314
SISTERS RENTAL	1,260
C & K MARKET INC.	1,223
AERATION INDUSTRIES INTER	1,181
PETERSON MACHINERY CO.	1,165
C & C NURSERY	1,110
CAPITAL ONE COMMERCIAL	1,109
ENGINEERED CONTROL PRODUC	1,077
VAN HANDEL AUTOMOTIVE, IN	1,055
TEWALT & SONS EXCAVATION	1,050
DESCHUTES COUNTY ROAD DEP	1,008
VALIC	1,000
SANI-STAR	1,000
BOBCAT OF CENTRAL OREGON	981
DANA SIGNS	970
SPINDRIFT FORESTRY CONSUL	960
USA BLUEBOOK	946
BI-MART CORPORATION	943
HIGH DESERT MULCHING	900
TYRHOLM BIG R INC.	894
DJC	860
BENDBROADBAND	822
HARRINGTON INDUSTRIAL PLA	813
OREGON HEALTH AUTHORITY	805
OLD REPUBLIC SURETY GROUP	783
OREGON DEPARTMENT OF TRAN	773
STATE OF OREGON	760
BEND MEMORIAL CLINIC	753
SISTERS FOLK FESTIVAL	750
STATE FORESTER	736
RUSTIC MOUNTAIN WOOD & ME	720
CENTRAL OREGON CITIES ORG	711
CAMERON, MCCARTHY, GILBER	700
ICCM	659
KNIFE RIVER	656
PITNEY BOWES, INC.	647
HOLZMAN, WENDY	627
RESIST-ALL SEAMLESS GUTTE	597
DENFELD PAINTS	588
FIREPRO	570
DESCHUTES COUNTY SURVEYOR	540
ROBBERSON	537
SWIFT STEEL	521
QUALITY CONTROL SERVICES,	520
START MAKING A READER TOD	500
ROTARY CLUB OF SISTERS	500
PRECISION ELECTRIC AND MA	475
SIMPLEXGRINNELL	462



AIRGAS NOR PAC	459
KELLSTROM, LON	458
PONDEROSA FORGE & IRONWOR	454
TSI	440
CREDIT SERVICES OF OREGON	439
SMITHCFI	418
BUREAU OF LABOR AND INDUS	392
PREMIER PRINTING	392
DOGPOOPBAGS.COM	389
STATE OF OREGON	377
PILCHWORKS COMPUTER SERVI	375
MIKE'S FENCE CENTER, INC	371
KIEFER, CONRAD	367
ADVANCED PRECAST PRODUCTS	344
OREGON DEPARTMENT OF REVE	340
BEND OIL CO., INC.	332
CARROT-TOP INDUSTRIES, IN	319
PRAXIS MEDICAL GROUP, INC	300
ROUND BUTTE SEED GROWERS,	299
THOMPSON PUMP & IRRIGATIO	288
AMERICAN PUBLIC WORKS ASS	284
NORCO	281
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VFW-POST 8138	250
AMERICAN LEGION POST 86	250
AMERICAN RED CROSS	250
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SMITH, MICHAEL	250
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DATA FLOW	222
ASSON, DAVID	218
SMOLICH MOTORS	210
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MIRELES, TERESA	200
WESTERN TITLE & ESCROW	200
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INDUSTRIAL FINISHES	191
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OREGON ASSOCIATION OF CLE	166
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SMAF CONSTRUCTION, INC	160
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PACIFIC MAILING & SHIPPIN	153
BEAR MOUNTAIN FIRE, LLC	150
LEAGUE OF AMERICAN BICYCL	150
PROFESSIONAL ENGINEERS OF	150
SESAC	137
KIWANIS CLUB OF SISTERS	135
SISTERS ELECTRONICS, INC.	135
CY'S LOCK & KEY	125
BEND SIGNS	125
ONE CALL CONCEPTS, INC.	117
COSTCO MEMBERSHIP	110
USDA FOREST SERVICE	105
OMFOA	100
PIEPER, JULIE	98
OREGON MAYORS ASSOCIATION	91
MOTION & FLOW CONTROL PRO	88
BEND GARBAGE & RECYCLING	81
SOLID WASTE	80
ALL SEASONS RV & MARINE	68
OUR PERSONAL TOUCH	67
CHILDRESS, CATHERINE	58
HOMESTEAD ACRES SAW & MOW	55
ALERT SAFETY SUPPLY	54
HARDIE, PAULINE	52
OAMR	50
OREGON DEPARTMENT OF AGRI	50
OREGON EMPLOYER COUNCIL C	50
OREGON DEPARTMENT OF REVE	46
BEND AWARDS & ENGRAVING	40
BEERY, ELSNER & HAMMOND,	38
BRAUGHTON, WANDA	35
KEETON, KIM	35
SIGNS OF SISTERS	24
OREGON STATE POLICE	20
SISTERS LOCK & KEY SERVIC	16
SONSRAY MACHINERY	14
FAMILY ACCESS NETWORK	10



**INTERFUND TRANSFER SCHEDULE**

Transfers are transactions between funds and represent payment for services provided by one fund to another. The tables below represent the interfund transfers for FY 2013/14.

**Transfers In**

TRANSFER IN:	TRANSFER OUT:				TOTAL
	General Fund	Water Fund	Street Fund	Sewer Fund	
<b>City Hall Debt Service Fund</b>					
<i>Debt Service Payment</i>	\$62,700	\$19,000	\$24,000	\$33,000	\$138,700

**Transfers Out**

TRANSFER OUT:	TRANSFER IN:				TOTAL
	General Fund	Water Fund	Street Fund	Sewer Fund	
<b>Reserve Fund</b>					
<i>Employee Severance Re-payment</i>	\$64,875	\$14,056	\$14,056	\$15,137	\$108,124



**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.

**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)	\$ 388,611,605
<i>Source: Deschutes County Assessor’s Office</i>	
Debt Limit Rate	<u>3%</u>
Debt Limit	11,658,339
Less general bonded debt June 30, 2012	<u>1,355,039</u>
Legal debt margin	<u>\$ 10,303,300</u>
Total net bonded debt applicable to the limit as a percentage of debt limit	.35%



## DEBT SERVICE OBLIGATIONS

### GENERAL FUND SUPPORTING FULL FAITH & CREDIT

#### ***CITY HALL FACILITY                      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.

#### ***URBAN RENEWAL, INFRASTRUCTURE                      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.

### REVENUE BONDS

#### ***SEWER FUND                      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.

### LOANS PAYABLE

#### ***SEWER SYSTEM                      SERIES 2000***

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%.

#### ***SEWER SYSTEM                      SERIES 2002***

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%.

#### ***SEWER SYSTEM                      SERIES 2002***



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%.

**SEWER SYSTEM      SERIES 2007**

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 DEBT PLANS**

During the fiscal year 2013/14, the City has no new debt obligations budgeted.

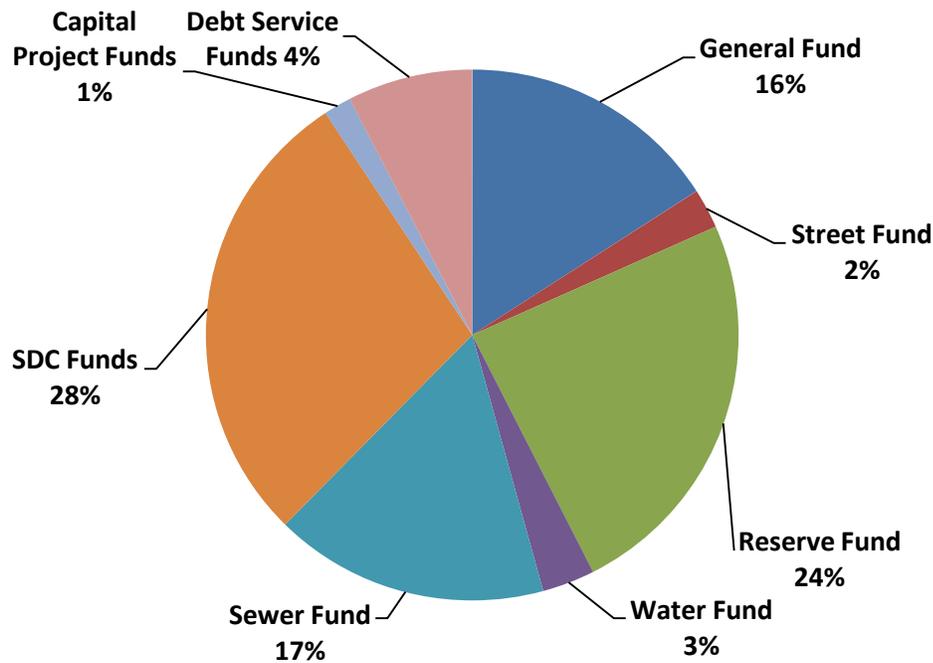
**LONG-TERM DEBT - ESTIMATED AS OF JUNE 30, 2013**

	Interest Rate	Final Maturity Date	Issue Amount	Outstanding Principal	%age Outstanding
<b>General Fund Supporting Full Faith &amp; Credit Debt:</b>					
City Hall Facility, Building, Series 2006	4.8%	06/01/2020	\$ 1,400,000	\$ 807,395	57.67%
Urban Renewal, Infrastructure, Series 2008	3.95%	06/01/2018	700,000	384,200	54.89%
Urban Renewal, Infrastructure 2010	4.00%	06/01/2015	100,000	36,000	36.00%
<b>Revenue Bonds:</b>					
Sewer Revenue, Series 2000	4.5%	09/01/2040	2,382,300	2,037,830	85.54%
Sewer Revenue, Series 2000	4.5%	09/01/2040	3,325,700	2,730,729	82.11%
<b>Loans Payable:</b>					
Sewer System, Series 2000	5.25%-5.625%	04/01/2025	1,000,000	643,909	64.39%
Sewer System, Series 2002	5.5%	12/01/2026	250,000	178,726	71.49%
Sewer System, Series 2002	3.39%	08/01/2021	42,080	21,752	51.69%
Sewer System, Series 2007	4.40%	12/01/2021	1,700,000	1,123,932	66.11%
			<u>\$10,900,080</u>	<u>\$ 7,964,473</u>	<u>73.07%</u>



The City is anticipated to have approximately \$5.69 million in beginning fund balance (BFB) for FY 2013/14. 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 2013/14 ADOPTED  
BEGINNING FUND BALANCE BY FUND  
\$5,695,442**



The largest portion of the fund balance balances is made up to \$1.61 million in the SDC funds; Park, Transportation, Water and Sewer. These funds are dedicated to the ongoing capital improvement projects which are funded through system development charges.

The second largest portion of the beginning fund balances, \$1.38 million, is the Reserve Fund. The 89.43% of this fund is unappropriated reserves for a “rainy day fund”, police reinstatement and equipment, building and vehicle acquisitions. An unappropriated reserve amount is not appropriated (not available to spend) in the current adopted budget and is carried forward to the next fiscal year.



**FUND BALANCE ACTIVITY SUMMARY**  
**FOR FY 2013/14**

**PROJECTED BEGINNING AND PROJECTED ENDING FUND BALANCES**

The total beginning fund balance is expected to decrease over the FY 2013/14, assuming all revenues and expenditures transpire as the FY 2013/14 budget projects. The decrease is primarily driven by investment in technology, building, street and sewer capital projects. The following is a summary of each projected fund balances for FY 2013/14.

Fund	Projected Beginning Fund Balance	Projected Ending Fund Balance	Dollar Change in Fund Balance	Percentage Change in Fund Balance
* General Fund	\$ 905,190	\$ 848,956	\$ (56,234)	-6.21%
* Street Fund	137,743	20,749	(116,994)	-84.94%
Reserve Fund	1,379,104	1,233,376	(145,728)	-10.57%
Transportation SDC Fund	533,325	556,625	23,300	4.37%
Park SDC Fund	119,014	125,614	6,600	5.55%
Parking District Fund	93,311	91,811	(1,500)	-1.61%
City Hall Debt Service Fund	15,387	15,457	70	0.45%
* Water Fund	181,008	283,373	102,365	56.55%
* Sewer Fund	949,170	899,145	(50,025)	-5.27%
* Sewer SDC Fund	247,821	170,521	(77,300)	-31.19%
* Water SDC Fund	714,382	733,442	19,060	2.67%
Urban Renewal Debt Service Fund	417,321	494,181	76,860	18.42%
Urban Renewal Project Fund	2,666	2,666	-	0.00%
<b>Total Fund Balances</b>	<b>\$ 5,695,442</b>	<b>\$ 5,475,916</b>	<b>\$ (219,523)</b>	<b>-3.85%</b>

\* Major fund

**General Fund**

These 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 parks, facility maintenance, administration, finance, planning and support services. The General Fund is also the “backstop” for any Full Faith and Credit Debt obligations that cannot be met by other City funds. The primary, on-going, purpose of the beginning fund balance is to provide cash flow for operations mentioned above, until the current year property taxes are received.

In FY 2011/12, the City began a significant effort to align expenditures more closely with resources, including capital expenditure deferrals and other materials/service reductions. The FY 2013/14 beginning fund balance increase shows the financial success of the efforts of managing expenditures and maximizing revenues. The General Fund’s ending fund balance is anticipated to decline by \$56,234 is a result of conservative revenues.

**Street Fund**

These funds are dedicated to the operational and maintenance of all roads. The Street Fund balance is expected to decrease by \$116,994 in FY 2013/14 getting back schedule with City's pave management plan for capital improvements and street maintenance. The Street Fund will need to continue find resources to bridge the gap or continue to reduce delay capital improvements.

**Water Fund**

These funds are dedicated to the operation, maintenance and capital improvement of the City's drinking water systems and future water supply. In FY 2013/14 the Water Fund is anticipated to increase by \$102,365. The 2013/14 budget has Water operating revenues exceeding operating expenditures.

**Sewer Fund**

These funds are dedicated to the operation, maintenance and capital improvement programs of the City's sanitary and stormwater systems. \$313,327 of the beginning fund balance amount is unappropriated debt service reserve required by Rural Development of the United States Department of Agriculture for the construction of the sewer system. The Sewer Fund is anticipated to decline by \$50,025 over FY 13/14. This suggests the Sewer will need evaluate the sewer rate in order to maintain a user rate at a level to cover all operation/maintenance and debt service or continue to reduction operational expenditures.

**Sewer SDC Fund**

These funds are dedicated to sewer capital improvement projects dictated by new development. The Sewer SDC Fund is anticipated to decrease by \$77,300. No capital improvement projects are budget in FY 2013/14. In FY 2012/13, SDC revenues have shown an uptick in revenues and are assumed to continue in FY 2013/14 but not enough to cover the annual debt service payments of \$159,500.

**Water SDC Fund**

These funds are dedicated to water capital improvement projects dictated by new development. The Water SDC Fund is anticipated to increase by \$19,060, which includes expending \$55,240 for waterline improvements at Barclay Square and Edge of the Pines fire hydrants and developer upsizing.

**Other Funds**

In the remaining funds, the beginning fund balance is projected to be \$2,560,128. This includes the Reserve Fund, Transportation SDC Fund, Parking SDC Fund, Parking District Fund, City Hall Debt Service Fund, Urban Renewal Debt Service Fund and Urban Renewal Agency (URA) Funds. In the FY 2013/14 budget are URA capital improvement projects of \$267,248 to fund administrative costs and City's contribution to the US20 Cascade Avenue improvements.



**STAFF RESOURCES**

The fiscal year 2013/14 proposed budget includes funds for 17.25 full-time equivalents (FTE) positions.

Position	Wage Budget	% Benefits to Total Comp	% Benefits to Total Wage
City Manager	85,297	28.61%	43.25%
City Recorder	40,422	32.26%	51.31%
Finance Director	82,655	28.99%	44.03%
Acct. Analyst**	35,626	35.99%	60.51%
Office Specialist I**	19,158	14.12%	17.76%
UT Billing Clerk**	23,340	41.93%	77.52%
IT Anyalst***	23,131	14.12%	17.76%
CDD Director	75,566	28.24%	42.44%
Principal Planner	68,049	27.72%	41.38%
Planning Tech	48,880	31.32%	49.16%
PW Director	72,712	29.34%	47.00%
Maint Supervisor	57,920	28.27%	44.86%
Utility II	39,390	36.52%	64.98%
Utility I	39,068	36.49%	65.20%
Utility I	36,781	37.50%	68.12%
Utility I	36,735	23.95%	35.71%
Utility I	30,734	35.24%	61.76%
Admin Asst.	33,937	31.73%	52.70%
Utility Asst.***	12,126	13.54%	17.76%
On Call Comp.	7,234		
<b>Total Wages Regular</b>	<b>868,760</b>	<b>30.37%</b>	<b>48.04%</b>
Janitor	4,492		
Park Host	9,700		
<b>Total</b>	<b>14,192</b>		
Maintenance OT	750		
Parks OT	1,000		
Water OT	2,000		
Street OT	1,000		
Sewer OT	1,500		
Planning OT	750		
Finance OT	1,000		
<b>Total Overtime</b>	<b>8,000</b>		
<b>Total</b>	<b>890,952</b>		

\*\*Budgeted at 75% of Full Time

\*\*\*Budgeted at 50% of Full Time



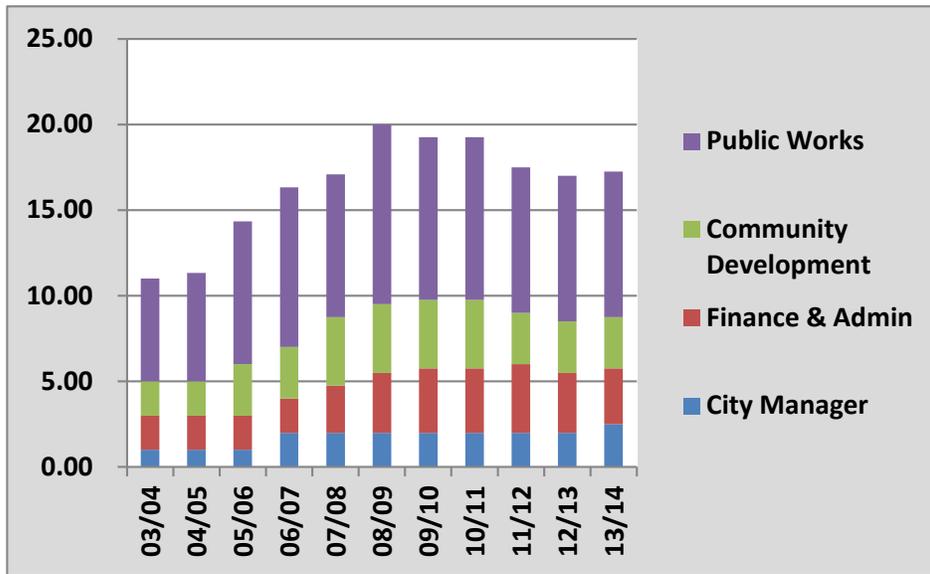
The table below illustrates the staff FTEs by department for the last five years and proposed FY 13/14 budget.

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

DEPARTMENT	08/09	Full Time Equivalent				Proposed 13/14	Change From 12/13-13/14
		09/10	10/11	11/12	12/13		
<b>City Manager's Office</b>							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
City Recorder	1.00	1.00	1.00	1.00	1.00	1.00	-
Information Technology Analyst	-	-	-	-	-	0.50	0.50
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.50</b>	<b>0.50</b>
<b>Finance &amp; Administration</b>							
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Accounting Analyst	1.00	1.00	1.00	0.75	0.75	0.75	-
Accounting Technician	1.00	1.00	1.00	1.00	-	-	-
Utility Billing Clerk					0.75	0.75	-
Office Specialist I	0.50	0.75	0.75	0.75	0.50	0.75	0.25
Information Technology Analyst	-	-	-	0.50	0.50	-	(0.50)
<b>Total</b>	<b>3.50</b>	<b>3.75</b>	<b>3.75</b>	<b>4.00</b>	<b>3.50</b>	<b>3.25</b>	<b>(0.25)</b>
<b>Community Development</b>							
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	1.00	1.00	1.00	1.00	1.00	1.00	-
Associate Planner	1.00	1.00	1.00	-	-	-	-
Planning Technician	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	-
<b>Police</b>							
	-	-	-	-	-	-	-
<b>Public Works</b>							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Coordinator	1.00	1.00	1.00	-	-	-	-
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-
Utility Worker III	2.00	1.00	1.00	1.00	-	-	-
Utility Worker II	-	-	-	-	1.00	1.00	-
Utility Worker I	4.00	4.00	4.00	4.00	4.00	4.00	-
Utility Assistant	0.50	0.50	0.50	0.50	0.50	0.50	-
<b>Total</b>	<b>10.50</b>	<b>9.50</b>	<b>9.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	-
<b>TOTAL FTEs</b>							
	<b>20.00</b>	<b>19.25</b>	<b>19.25</b>	<b>17.50</b>	<b>17.00</b>	<b>17.25</b>	<b>0.25</b>
<b>Total FTE %age inc(dec)</b>							
	<b>6.21%</b>	<b>-3.75%</b>	<b>0.00%</b>	<b>-9.09%</b>	<b>-2.86%</b>	<b>1.47%</b>	



**PERSONNEL SERVICES COMPARISON**



	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
<b>Personnel Services</b>							
Budget	1,299,481	1,459,853	1,401,874	1,478,359	1,352,021	1,308,216	1,417,569
Actual	864,826	1,136,665	1,395,720	1,301,388	1,035,854	1,303,239	
<b>FTE</b>							
	18.83	20.00	19.25	19.75	17.50	17.00	17.25
<b>COLA</b>							
	0%	3%	0%	0%	0%	0%	2%
<b>Merit</b>							
	3%	3%	3%	3%	3%	3%	3%
<b>Medical Premium</b>							
CIS Budget Forecast	13%	10%	15%	8%	4.5%	10.6%	5.0%
Actual FF Monthly Prem	1,157.05	1,088.93	1,189.07	1,281.68	1,331.39	1,509.84	1,531.75
% change	14.9%	-5.9%	9.2%	7.8%	3.9%	13.4%	1.5%
		(CoPay Plan)					
<b>PERS</b>							
OPSRP	12.55%	12.55%	9.30%	9.30%	13.72%	13.72%	17.76%
Tier	11.06%	11.06%	10.23%	10.23%	17.09%	17.09%	21.36%



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## I. PURPOSE

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

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

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

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

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls. These policies shall be reviewed every year as part of the annual budget preparation process.



## II. OBJECTIVES

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

## III. SCOPE

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

## IV. MANAGEMENT OF FISCAL POLICY

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

A Fiscal Advisory Committee (see section V (3)(b)) shall review the City's fiscal policies annually. The City Manager shall implement fiscal policies and monitor compliance. If the City Manager discovers a material variation from policy, he/she shall report it in writing to the City Council in a timely manner. As a part of the City's annual budget document, the City Manager's



budget message shall identify (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget.

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

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

### 1. Accounting Practices and Principles

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

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

### 3. Annual Audit

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

b. City Council shall create a Fiscal Advisory Committee. Formation of a Fiscal Advisory Committee promotes issues related to fiscal accountability, enhances interaction with the external auditor and promotes transparency of financial transactions. The Mayor shall appoint or confirm with Council approval the Fiscal Advisory Committee, consisting of one councilor, one budget committee member and three citizens with an accounting or business background. The primary purpose of the Fiscal Advisory Committee would be to assist the City Council and the City Manager



- in fulfilling oversight responsibilities for financial reporting, audit processes, and effective internal control systems. The City would maintain Fiscal Advisory Committee charter which outlines the duties and responsibilities of the committee.
- c. As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, the City will provide certain annual financial information to the Municipal Securities Rulemaking Board (MSRB). This will include any periodic materials event notices as required by the MSRB or SEC.
4. Financial and Management Reporting
    - a. Monthly Financial Reports will be provided to management containing department revenues and expenditures actual to date with comparison to the budget. These reports will be distributed within fifteen working days of the end of each month. Monthly status reports on capital projects will be provided to project managers and the City Manager within fifteen working days of the end of each month.
    - b. Annually, a comprehensive annual financial report subjected to independent audit will be prepared in a format that conforms to the standards of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The report shall be shared with the City Manager, City Council, Budget Committee and the Secretary of State. In accordance with state law the report shall be distributed no later than December 31st of the following fiscal year.
  5. Compliance with Comprehensive Financial Management Policies  
As noted in Section V., the Fiscal Advisory Committee shall review these policies annually. Exceptions to the policies will be identified, documented, and explained to the City Council and/or the City Manager.

## VI. REVENUE POLICY

1. The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.
2. The City should take advantage of every revenue generating opportunity authorized by Oregon Revised Statutes and the Oregon Constitution.
3. The City shall pursue an aggressive policy of collecting delinquent accounts.
4. Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses including operating contingency and reserve



requirements. Rates will be adjusted as needed to account for major changes in consumption, capital improvements and cost increases.

5. In accordance with the Sisters City Charter, system development charges shall be established to pay for new capacity in infrastructure systems such as street, water, sewer, parks and storm water facilities.
6. User fees and charges will be established for services provided that benefit specific individuals or organizations. User fees and charges will be set at a level sufficient to recover the full cost of service whenever practical to minimize subsidization by taxpayers. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation.
7. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.

## VII. EXPENDITURE POLICY

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

1. The City Council will approve the budget by fund at the category or program level. Expenditures anticipated to be in excess of these levels require approval of a Council resolution (i.e. supplemental budget process).
2. The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area. Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personnel Services.
3. The City is committed to maintaining and improving the productivity of its staff by providing a proper working environment, adequate equipment and supplies, and appropriate training and supervision.
4. The operation of City utilities and streets and city property maintenance must have adequate funds to procure needed supplies and parts.



5. The City will maintain a purchasing ordinance for public procurements and improvements and set expenditure authorization levels for city staff.
6. All expenditure invoices must be reviewed and approved by the City Manager, and/or the appropriate Department Director before going to the City Council for final approval. Two signatures are required on City checks.
7. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.
8. Items costing \$5,000 or more, per item, shall be budgeted and accounted as capital outlay and shall be tracked in the City's fixed assets records. Significant repair or maintenance that extends the useful life of existing assets shall be included here provided the dollar threshold is met. The \$5,000 limit shall apply to individual items unless a group of items are intended to function together as a unified system.

## VIII. CAPITAL IMPROVEMENT POLICY

A five year Capital Improvement Plan (CIP) encompassing all City facilities shall be prepared and updated annually. Public meetings will be held to provide for public input on the specific CIP projects. The five year CIP will be incorporated into the City's budget and long range financial planning processes.

1. Projects included in the CIP shall have complete information on the need for the project, description and scope of work, total cost estimates, future operating and maintenance costs and how the project will be funded.
2. An objective process for evaluating CIP projects with respect to the overall needs of the City will be established through a ranking of CIP projects. The ranking of projects will be used to allocate resources to ensure priority projects are completed effectively and efficiently.
3. Changes to the CIP such as addition of new projects, changes in scope and costs of a project or reprioritization of projects will require City Council approval.
4. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital plant and equipment from current revenues when possible.



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

## **IX. OPERATING BUDGET POLICY**

The City will prepare an annual budget with the participation of all Departments. All budgetary procedures will conform to existing state and local regulations. Oregon Budget Law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund and 2) the total of all resources of the district must equal the total of all expenditures and all requirements for the district.

1. A Budget Committee will be appointed in conformance with the City Charter and state statutes. The Budget Committee’s chief purpose is to review the City Manager’s proposed budget and recommend a budget and tax levy for the City Council to adopt.
2. The City budget will support City Council goals and priorities and the long-range needs of the city.



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

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

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

Long term projections of revenues and expenditures will be realistic, conservative and based on best practices established by the Government Finance Officers Association.

## **XI. DEBT MANAGEMENT POLICY**

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



3. The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that can be funded from current resources.
4. All bond issuances and promissory notes will be authorized by resolution of the City Council.
5. The City will comply with all statutory debt limitations imposed by the Oregon Revised Statutes.
6. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.
7. The City will obtain and maintain a good credit rating.

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

Reserves and contingencies are an important indicator of the city's financial position and its ability to withstand adverse events. Maintaining reserves and contingencies are a prudent management practice.

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

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

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

The City will maintain sufficient contingency and reserves in each fund for the ability to:

1. Mitigate short-term volatility in revenue.
2. Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budget process.
3. Sustain city services in the event of an emergency.
4. Meet operating cash flow requirements before the collection of property taxes, grant proceeds and other operating revenues.



5. Meet major facility and equipment repair and maintain needs.
6. Meet future capital projects needs so as to minimize future debt obligations and burden on future citizens.

### **General Fund**

Reserve – The City will maintain a “Working Capital” reserve goal sufficient to fund 15% (or average 60 days) of the operating budget. This reserve will address the city’s cash flow requirements and allow the General Fund to operate without funding its operations through short-term borrowing.

Operating Contingency – The City will maintain an undesignated reserve goal of at least 15% of the operating budget of the General Fund.

### **Enterprise Funds**

Operating Contingency - The City will maintain an undesignated reserve goal of at least 25% (or average 90 days) of the operating budget for its utility funds.

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

### **All Other Funds**

The City will maintain an undesignated reserve goal of at least 16% (or 60 days) of the operating budget in all other operating funds unless it can be demonstrated that less than 16% is adequate to meet the needs of the operation.

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

The City shall make annual contributions, as needed, from appropriate funds to the Reserve Fund or fund reserves to ensure that monies will be available as needed.

## **XIII. INVESTMENTS**

All City funds shall be invested to provide safety of principal and a sufficient level to meet cash flow needs. One hundred percent of all idle cash will be continuously invested in the Local



Government Investment Pool or Bank of the Cascade Money Market Account, whichever reports the highest interest rates.

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

### **Purpose and Scope**

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

### **Asset Value**

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

The historical cost of a capital asset includes the following:

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

### **Capitalization Threshold**

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

### **Grouped or Networked Assets**

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

### **Depreciation Method**

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



### Estimated Useful Lives

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

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

### Improvements vs. Maintenance Costs

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

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

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

### Assets Below Capitalization Policy

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

**Accrual Basis**

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

**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 at 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. (ORS 294.391)

**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 Sisters is \$2.64 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.