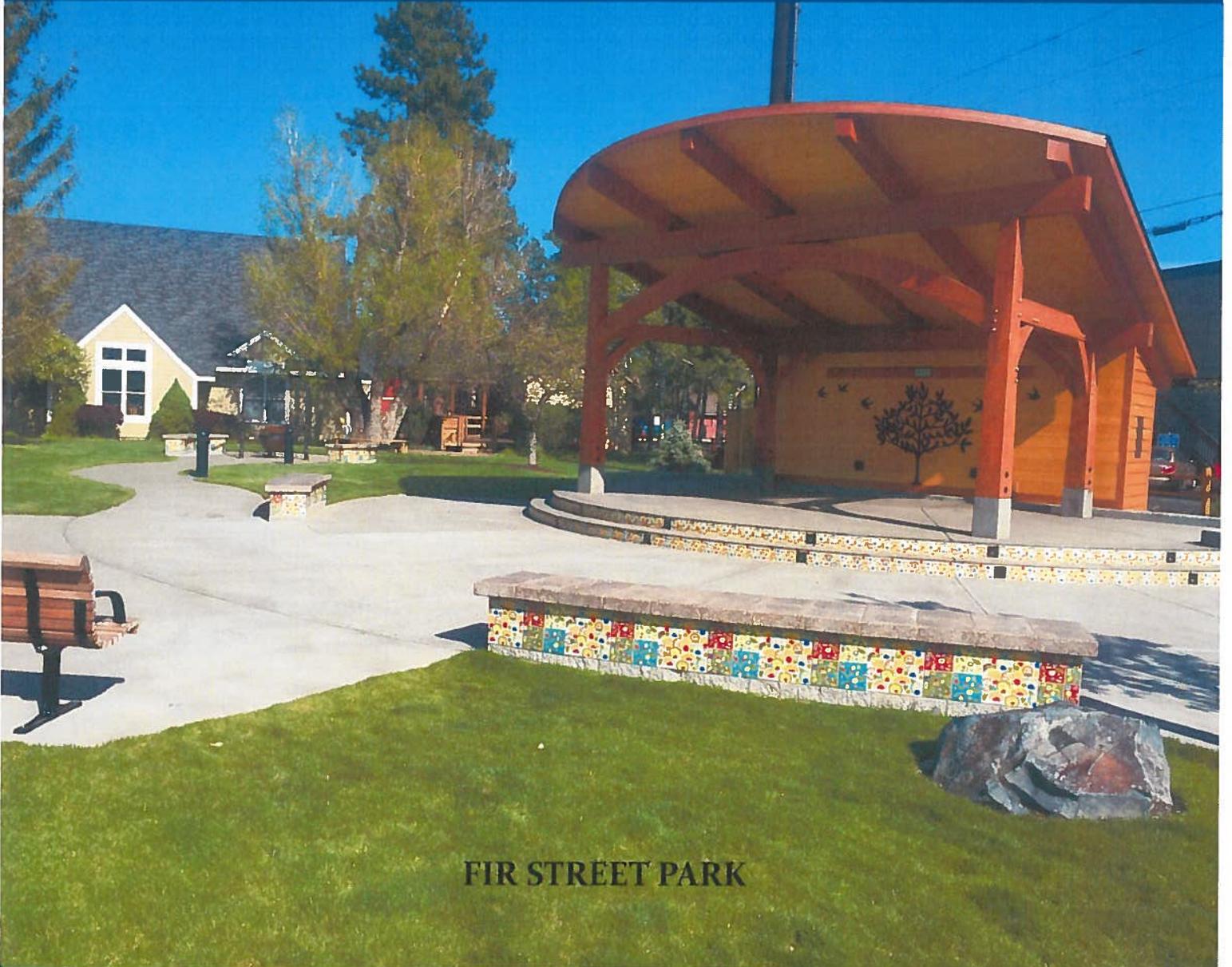


**CITY OF SISTERS**  
**ADOPTED BUDGET**  
*Fiscal Year 2015-2016*



**FIR STREET PARK**





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**City of Sisters  
Adopted Budget  
For Fiscal Year 2015-2016**

**CITY COUNCIL**

Chris Frye, Mayor  
David Asson  
Wendy Holzman  
Nancy Connolly  
William Hall

**APPOINTED OFFICIALS**

Sue Boettner  
Chris Vogelgesang  
Kathryn Lindbloom  
Charles Ryan  
Vernon Renner

**CITY STAFF**

Andrew Gorayeb, City Manager  
Lynne Fujita-Conrads, Finance Officer  
Paul Bertagna, Public Works Director  
Patrick Davenport, 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, City Manager  
DATE: June 25, 2015  
RE: Presenting the Fiscal Year 2015/16 Adopted Budget

### OVERVIEW

Sisters has definitely begun to move along in a recovery. Vacancies are down (but rents are still soft), some businesses are still struggling to hang on but revenues have further stabilized. Despite challenging economic conditions, some positive news continues to appear on the horizon, The Portland metropolitan region unemployment rate reached 6.0% in January of 2015, down from around 6.4% a year earlier. The unemployment rate for Deschutes County dropped from 8.5% in March of 2014 to 7.0% in March of 2015. Essentially, most of the job growth in the state of Oregon in 2014 was in the Portland region, but some growth continues to appear to be spilling over into Central Oregon.

These positive events have brought increased activity to Sisters. The City has seen an increase in business licenses (500 in 2013/14 versus 510 in 2014/15) and building permits (61 in 2013/14 and 45 expected through 2014/15) in addition, the number of inquiries to the planning and building departments has grown over the past year. Sisters' largest employer, Sisters School District, continues to struggle with enrollment and related budget challenges, but the rate of decline in enrollment appears to be stabilizing. These factors give a reason to continue to be cautiously optimistic regarding the overall economy here in Sisters. Some other employers are growing in Sisters, examples being Energyneering, Three Creeks Brewing and Metabolic Maintenance. Given the expected volume of construction, the growth in some employers and the expected positive impact of a variety of street and park improvement projects and related upgrades, 2015/16 could be a fairly strong economic year.

Although the recession created an opportunity to provide some affordable housing in Sisters, the subsequent resurgence in home sales and property values has tightened the available inventory and renting or purchasing housing has become a challenge for residents. The ongoing challenge for the City will be to facilitate the construction of affordable housing while trying to find viable solutions for people. In that regard, staff is working on a comprehensive housing needs analysis that accounts for all the current and future available inventory. Once that is accomplished, we should be able to work with the Council and the community to assist with creating some affordable housing, especially for families with children.



### CITY OVERVIEW

The City employs 17.25 FTE's (Full Time Equivalent) and 4 people on a part-time contracted basis. Building permit/inspection services are contracted from Deschutes County. We own 11 buildings and 4 public restroom facilities book valued at \$2,804,030; Equipment and Systems book valued at \$15,643,392 and Street Improvements book valued at \$3,516,063. We work 365 days per year, 7 days a week, 24 hours a day. We process approximately 550 Public Works service calls each year.

### COMMUNITY AND ECONOMIC TRENDS

- The population in the City increased by approximately 75 individuals during the past year, which represents a 3.5% growth in population.
- School enrollment decreased by .6% from 1,141 to 1,135 from the 2013/14 to 2014/15 school year.
- The City has issued 500 business licenses so far this year. We expect to see an additional 5-10 new licenses issued before the end of the fiscal year. This 2% increase over last year represents a continuation of the positive trend of the last two years.
- Total assessed property values of the city increased \$9,382,099 which represents a 3% increase from the prior year.
- SPRD (Sisters Park and Recreation District) saw a 3% decrease in revenues.
- SSD (Sisters School District) has budgeted for a .55% increase in revenues.
- SCSFD (Sisters Camp Sherman Fire District) saw a 1.86% increase in revenues over budget.
- FAN (Family Access Network) provided services to 717 clients in 2014/15.
- Kiwanis Food Bank serves an average of 100 families per month.
- The following businesses had sales changes from 2013 to 2014 as follows:
  - Rays after ending down -1.04% in 2013, Rays sales were flat in 2014,
  - BiMart (up 9%),
  - Melvins (up 21.4%),
  - Hoyts (up 15.6%).
- Energyneering (a rapidly growing local employer) saw growth from 2013 to 2014 and now employs over 60 people here in Sisters.
- Home sales within city limits saw a significant increase in activity: Approximated sales from July to June of 2013/14 averaged \$207,877 with 104 homes/properties sold. For the year to date period in 2014/15, approximated sales averaged \$237,854 and 70 homes sold (through February of 2015).
- Gas Taxes have grown by 10.27% from year to date last year.
- Transient Room Tax revenue has grown 11.5% from year to date last year. 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 15/16 budget is driven by key economic factors and assumptions as follows:

- **Property tax revenue** will increase by 4.5%. The Deschutes County Assessor is forecasting a 5% increase in the City's assessed value. This is offset by a collection rate of 95%.
- **Population** continues to increase. The city's current population is approximately 2,190. It is expected that during the upcoming fiscal year the city's population will continue to increase by approximately 3 to 4% or 50 to 80 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 2014-15 fiscal year include:
    - The Airport Master Plan was completed;
    - Cascade Avenue project was completed;
    - Fir Street Park was completed;
    - The Urban Renewal Agency implemented the first urban renewal grant program in Sisters. This program has helped over 30 different properties and businesses make significant exterior upgrades that should have positive impact on commerce in Sisters;
    - A Sisters Economic Development Manager was made a full time position;
    - Business openings and relocations: Heritage U.S.A., John D Charlton Construction, Outlaw Barber Shop, JR Faulkner Excavation II, Tillery, Randall & Valer, Frontier Painting, Alpenhimmel Creative Arts, Snider Landscaping, LLC, A Home to Share, Inc, K.F.J. Building, Inc., Rendezvous Salon, Excaliber Medical, God's Country Taxidermy, Gertz Fine Homes, M & J Carpet Cleaning, Sky-Comm, Inc, Down Hill Both Ways, Home Customization, LLC, Central OR Sound & Security, KAG Construction Co., Inc., Central Oregon Asphalt Sealing, Vacasa, The Bead Keepers, Sisters Dance Academy, Rock-n-Troll Seafood Co., TIG Tactical, Cinch Enterprises, Inc., 123 Bookkeeping, ALXSW, Nelson Tile and Stone, Inc, Noble 911 Services, LLC, Bright Minds Play and Learning, Dickerhoof Construction, LLC, Spring Creek Woodworking, LLC, Legacy Builders of Oregon, Underground Stained Glass, Vitek, Clark & Caryn, Tend Ur Blessing Child Care, Dave's Home, Inc, Steven J Rasmussen Const., Karjala LLC, Yo Bean, Massage By Michelle, LLC, CSE Leadership, LLC, Steep Planet Outdoors, Bend Office Tech, LLC, Cleaning Queen, Patrick Yates Yard Care, Integrated Water Solutions LLC, Woodland Floral, Property Brothers, LLC, Deja Vu Interiors, LLC, Acme Prototype, LLC, Deader, Calvin, Grizzly Ridge Upcycle, Gone



- Wishin', Sisters Art Association, Jefferey Murray Photography, Huckleberry Bush, LLC and others;
- Business closures included: Cuppa Yo, Leather Works, Sprocket, Sisters Dollar Store, Little Britches Consignment Store, Tumbleweed Candies and Gift and others.
  
  - Some anticipated economic activity for the 2015/16 fiscal year include:
    - Expansion of Sisters Airport facilities;
    - Relocation and expansion of Metabolic Maintenance;
    - Hood Avenue project completion;
    - Side Street Overlay projects completion;
    - Village Green Restroom project completion;
    - Job Creation / Forgivable Loan Program;
    - New Construction: There are a number of construction projects currently in the application process or preparing to submit applications. General construction activities in Sisters are on track to increase for FY 2015/16.
  
  - **Staffing and Labor Costs**
    - The budget includes an increase of .50 FTE for an additional half time Seasonal Utility Assistant.
  
    - Cost of living adjustments (COLA) of 1.7% are included in the budget.
  
    - Merit adjustments of up to 3% are tied to performance.
  
    - Healthcare benefit premiums are budgeted with at an estimated 7.8% increase above FY 14/15 levels. Employees will continue to contribute 10% of premium cost, ranging from \$61.32 to \$176.20/month depending on the medical plan. The City actively promotes employee wellness through various initiatives including safety meetings, fitness programs, employee assistance programs and other measures.
  
    - The Public Employee Retirement System (PERS) employer contribution rate will change this year, following their biennial rate review. The rate of 11.25% for Tier 1/Tier 2 employees is an increase of .29% and the rate of 6.95% for OPSRP employees is a decrease of .41% from the current year. 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 3%.
    - Property and Liability insurance will increase by 5%.
    - Auto liability insurance will increase by 13.4%



## FOCUS OF THE FISCAL YEAR 2015/16 BUDGET

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

The City's total budget, net of transfers in and out, is \$11,532,810 which represents a 12.32% increase from the \$10,267,770 budgeted last year. Highlights include:

- **Revenues:** Projected General Fund revenues are \$2,028,400, an increase of 16% from budgeted amounts for FY 14/15. The city's largest source of General Fund revenues will continue to be derived from property tax.
- **Reserves:** Per the City's Comprehensive Financial Management Policies, operating contingencies are set at two months operating expenses. Capital Replacement and Capital Improvement Reserves were established in each operating fund. Balances and annual contributions to these funds are analyzed each year to ensure the City is adequately reserved for future capital expenditures. A Strategic Reserve is also established in the General Fund to allow the City Council to plan and make strategic investments that can benefit the overall economy of Sisters.
- **Transfers:** Transfers from operating funds to the City Hall Debt Service Fund are proposed for City Hall debt service payments
- **FTE Re-allocation:** Personnel Service allocations can have a major impact on operating funds. The allocation plan presented this year is designed to reflect, in general, how staff will support the City's programs and services. Large changes to allocations are avoided in order to provide operating stability in the funds.
- **Economic Development:** The budget proposes to fund a full-time Economic Development Manager for Sisters with additional funding contributions from Deschutes County.
- **Law Enforcement Contract:** The City is in the second year of a three year law enforcement contract with the Deschutes County Sheriff's Office. This contract calls for an increase of 4% per year. No changes in service levels are proposed.
- **Capital Projects:** The development of a 10 year CIP (Capital Improvement Plan) provides a strategy that allows the City to fund infrastructure improvements over the medium and long term. These projects involve system wide upgrades and when appropriate, take into account opportunities to plan for future growth. Funding for these projects comes from a combination of the operating funds and SDC funds. The



City develops a five year plan and then, through the budget process, sources ways to fund these projects. Major projects budgeted for the upcoming year include: Barclay Square water line improvements and ongoing water system upsizing for new lines to 12 inches to accommodate growth; the construction of the Hwy 20/Barclay Roundabout; and street pavement overlays to maintain the overall condition of City streets.

**BEYOND FISCAL YEAR 2015/16**

FY 2015/16 is a year of opportunity for the City of Sisters. Staff will continue to closely monitor 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**

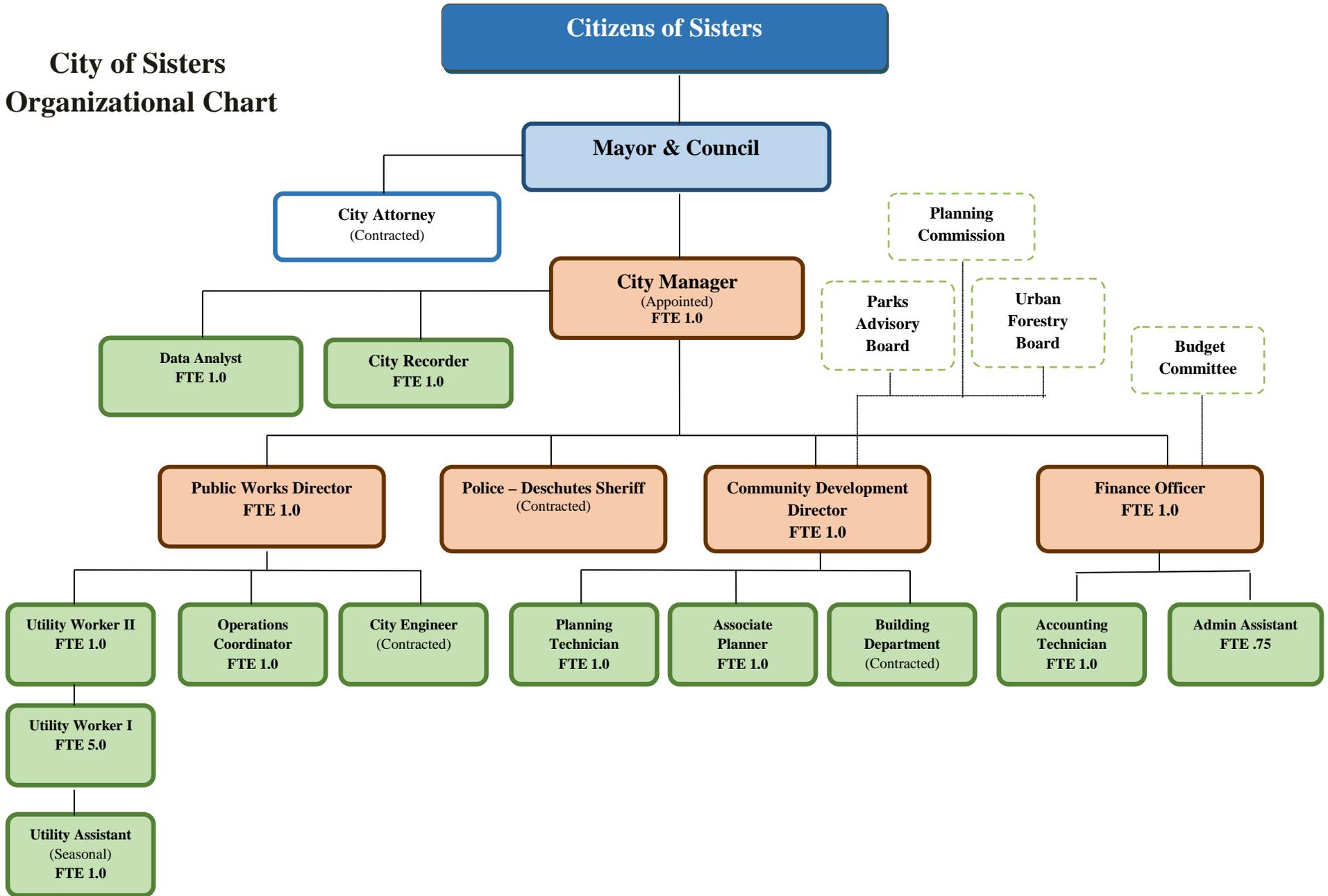
In closing, I would once again like to thank Lynne Fujita-Conrads, Finance Officer, for her efforts in coordinating and completing the budget process. Lynne has done an excellent job of managing the City Finances over the past year and we should all applaud her hard work and fiduciary skills. In addition, I would like to thank the other Department Directors, Paul Bertagna, Pauline Hardie and Patrick Davenport as well as the staff (especially Kathy Nelson and Dustin Walsh) 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 many changes have been implemented during the last year, I feel privileged to work alongside talented employees and volunteers to implement our collective vision and I thank them for their hard work and dedication in making good decisions for our community.

Your humble servant,

Andrew Gorayeb  
City Manager & Budget Officer

# City of Sisters Organizational Chart





## **FISCAL YEAR 2015/16 GOALS**

On May 14, 2015 Council approved the following goals for the next fiscal year:

### *Economic Development:*

1. Increase funding to make EDCO (Economic Development of Central Oregon) Manager position full-time.
2. Increase Chamber funding to 50% of transient room tax.
3. Create and implement a forgivable loan program.
4. Develop a practical and workable affordable housing policy as suggested by article 10-4 of the Sisters Comprehensive Plan.

### *Increase both community and public sector asset base:*

1. Enhance City parks; Cliff Clemens/Village Green. Expand play structure, sand volleyball court, add new restrooms for Clemens Park.
2. Explore the creation of movies in the park in conjunction with SPRD (Sisters Park and Recreation District).
3. Support creation of bike park with SPRD.

### *Strengthen City Finances:*

1. Establish water and sewer rates that assure ratepayer equity and build cash reserves for future capital improvement needs.
2. Review current status of pending litigation and potential financial liability of the City.
3. Explore increasing transient room tax.
4. Examine Park SDC's (System Development Charges).

### *Improve Connectivity:*

1. Continue work with ODOT (Oregon Department of Transportation) on roundabout project for Hwy 20.
2. Work on connectivity projects such as path to Petersen Ridge trailhead from Village Green Park and bike/pedestrian path to the Sisters Airport.

### *Improve Public Outreach:*

1. Reinstate Committee for Citizen Involvement, establish clear direction for its purpose.
2. Conduct surveys to find out how the majority of citizens and businesses feel.
3. Utilize Sisters radio; announce Council agendas and meetings as well as current projects and undertakings.
4. Establish guidelines on how Council will process future capital projects requiring public outreach and/or advisory board input – Who, What, Where, When, and Why.



## **FORM OF GOVERNMENT**

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

## **BUDGETING CYCLE**

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

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

### **Preparing the Budget**

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

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

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

### **Approving the Budget**

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

*Budget Committee Meetings.* The budget committee consists of the members of the governing body and an equal number of citizens at large. A quorum, or more than one-half of the committee's membership, must be present in order for the budget committee to conduct an official meeting. Copies of the proposed budget may be distributed to the committee any time before the advertised meeting. At the time the budget is made available to the committee, it becomes public record and must be made available to anyone who is interested in viewing it. Committee members cannot discuss the proposed budget prior to



the first meeting. Discussions about the proposed budget must be held during public meetings.

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

### **Adopting the Budget**

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

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

### **Supplement Budget**

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

## **BUDGET DOCUMENT**

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

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



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

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

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

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

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

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

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

### **BUDGET STRUCTURE**

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

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



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

Governmental Funds Types

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

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

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

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

Proprietary Fund Types

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

Fiduciary Fund Types

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

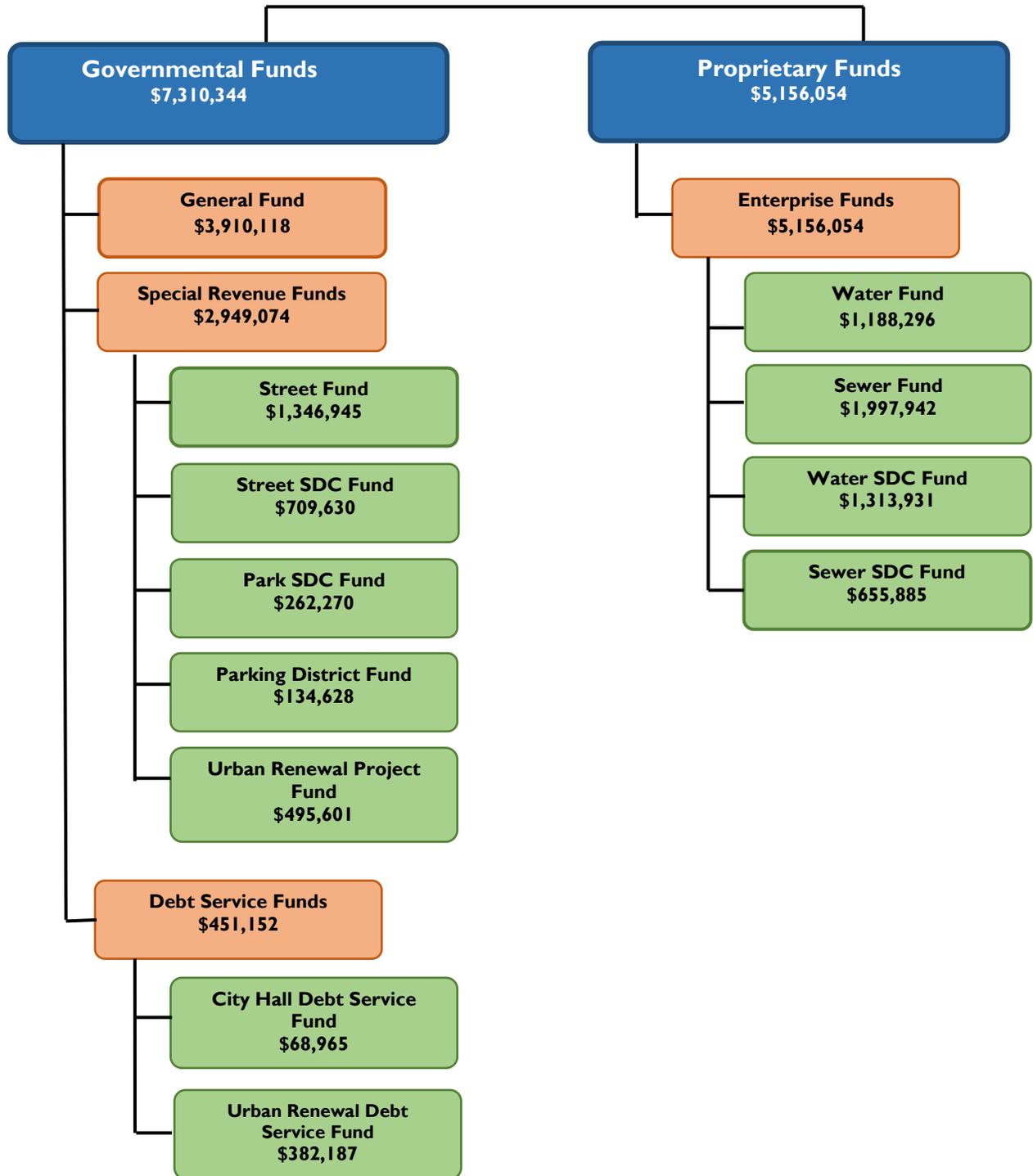


**Budget Calendar**

Notice of Budget Committee Meetings NuggetNews and City Website	May 13, 2015
Budget Message and Public Comment	May 26
Budget Committee Meeting #2	May 27
Budget Committee Meeting #3, if needed	June 1
Budget Committee Meeting #4, if needed	June 2
Publish Notice of Budget Hearing NuggetNews and City Website	June 17
Hold Budget Hearing/Budget Adoption	June 25
Submit Tax Certification to Assessor	July 15
Final budget document is printed and published	July 31



# Fund Organizational Structure



**CONSOLIDATED FINANCIAL SCHEDULE**

This section is a summary of total revenues and expenditures budgeted in FY 2015/16.

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

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

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

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

	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property Taxes	\$ 782,387	\$ 787,762	\$ 801,000	\$ 860,000	\$ 860,000	\$ 860,000
Other Taxes	478,725	503,369	490,000	630,000	630,000	630,000
Franchise Fees	259,467	268,228	296,850	318,450	318,450	318,450
Licenses And Fees	417,481	568,848	495,512	643,200	643,200	643,200
Receipts	-	-	-	-	-	-
Charges For Services	1,245,427	1,279,093	1,335,400	1,452,000	1,452,000	1,452,000
Intergovernmental	674,021	270,470	264,862	825,634	825,634	825,634
Fines And Forfeitures	3,157	3,577	2,500	3,000	3,000	3,000
Rental Income	57,000	57,000	33,000	21,000	21,000	21,000
Interest	31,380	2,543,036	27,950	25,090	25,090	25,090
Miscellaneous	124,005	68,872	27,354	16,540	16,540	16,540
Reimbursements	103,967	13,682	50,666	-	-	-
Loan Proceeds	37,080	36,000	841,600	-	-	-
Transfers In	138,700	1,822,207	65,000	55,800	55,800	55,800
Other grants	-	1,000	-	1,000	1,000	1,000
System Development Charges	242,976	589,161	448,400	405,000	405,000	405,000
Revenues Total	<b>4,595,773</b>	<b>8,812,305</b>	<b>5,180,094</b>	<b>5,256,714</b>	<b>5,256,714</b>	<b>5,256,714</b>
Beginning Fund Balance	5,223,745	5,570,733	5,152,676	6,331,896	6,331,896	6,331,896
<b>TOTAL RESOURCES</b>	<b>\$ 9,819,518</b>	<b>\$ 14,383,038</b>	<b>\$ 10,332,770</b>	<b>\$ 11,588,610</b>	<b>\$ 11,588,610</b>	<b>\$ 11,588,610</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Personnel Services	\$ 1,373,433	\$ 1,283,181	\$ 1,403,478	\$ 1,399,874	\$ 1,404,874	\$ 1,404,874
Materials & Services	1,534,260	2,670,065	2,317,312	2,155,060	2,172,560	2,172,560
Capital Improvements	479,348	117,610	505,400	1,112,158	1,112,158	1,112,158
Debt Service	704,044	3,247,032	523,230	510,720	510,720	510,720
Expenditures Total	<b>4,091,085</b>	<b>7,317,888</b>	<b>4,749,420</b>	<b>5,177,812</b>	<b>5,200,312</b>	<b>5,200,312</b>
Operating Contingency	-	-	255,750	567,488	571,238	571,238
Unappropriated Reserves	-	-	499,350	406,330	406,330	406,330
Capital Reserves	-	-	1,058,520	1,497,097	1,497,097	1,497,097
Reserve for Future Expenditures	-	-	3,704,730	3,884,083	3,857,833	3,857,833
Transfers Out	138,700	1,822,206	65,000	55,800	55,800	55,800
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,229,785</b>	<b>\$ 9,140,094</b>	<b>\$ 10,332,770</b>	<b>\$ 11,588,610</b>	<b>\$ 11,588,610</b>	<b>\$ 11,588,610</b>
<i>Budgetary basis adjustment</i>	<i>(19,000)</i>	<i>812,818</i>	-	-	-	-
<b>NET TOTAL</b>	<b>\$ 5,570,733</b>	<b>\$ 6,055,762</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SUMMARY OF CITY FUNDS - FY 2015/16**

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund
<b>RESOURCES</b>				
Revenues:				
Property Taxes	\$ 860,000	\$ -	\$ -	\$ -
Other Taxes	450,000	180,000	-	-
Franchise Fees	-	318,450	-	-
Licenses And Fees	605,700	5,000	-	-
Receipts	-	-	-	-
Charges For Services	18,600	-	-	-
Intergovernmental	114,776	420,132	-	72,000
Fines And Forfeitures	3,000	-	-	-
Rental Income	9,000	-	-	-
Interest	7,500	1,500	2,800	650
Miscellaneous	12,500	2,940	-	-
Other Grants	1,000	-	-	-
Transfers In	-	-	-	-
System Development Charges	-	-	50,000	20,000
<b>Revenues Total</b>	<b>2,082,076</b>	<b>928,022</b>	<b>52,800</b>	<b>92,650</b>
Beginning fund balance	1,828,042	\$ 418,923	656,830	169,620
<b>TOTAL RESOURCES</b>	<b>\$ 3,910,118</b>	<b>\$ 1,346,945</b>	<b>\$ 709,630</b>	<b>\$ 262,270</b>
<b>REQUIREMENTS</b>				
Expenditures:				
Personnel Services	778,143	\$ 249,732	\$ -	\$ -
Materials & Services	1,474,810	207,950	50,000	-
Capital Improvements	6,800	548,152	266,980	90,000
Transfers Out	25,100	7,810	-	-
Debt Service	-	-	-	-
<b>Expenditures Total</b>	<b>2,284,853</b>	<b>1,013,644</b>	<b>316,980</b>	<b>90,000</b>
Operating Contingency	358,825	76,280	-	-
Capital Reserves	176,949	141,161	-	-
Unappropriated Reserves	-	93,020	-	-
Reserve for Future Expenditures	1,089,491	22,840	392,650	172,270
<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,910,118</b>	<b>\$ 1,346,945</b>	<b>\$ 709,630</b>	<b>\$ 262,270</b>

Fund Summaries



Revenue & Expenditure  
Summary

Parking District Fund	City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860,000
-	-	-	-	-	-	630,000
-	-	-	-	-	-	318,450
14,500	-	9,000	9,000	-	-	643,200
-	-	560,000	825,000	-	-	1,385,000
-	-	39,900	8,500	-	-	67,000
-	-	84,500	134,226	-	-	825,634
-	-	-	-	-	-	3,000
-	-	-	12,000	-	-	21,000
600	40	1,500	4,000	4,500	2,000	25,090
-	-	-	1,100	-	-	16,540
-	-	-	-	-	-	1,000
-	55,800	-	-	-	-	55,800
-	-	-	-	155,000	180,000	405,000
<b>15,100</b>	<b>55,840</b>	<b>694,900</b>	<b>993,826</b>	<b>159,500</b>	<b>182,000</b>	<b>5,256,714</b>
119,528	13,125	493,396	1,004,116	1,154,431	473,885	6,331,896
<b>\$ 134,628</b>	<b>\$ 68,965</b>	<b>\$ 1,188,296</b>	<b>\$ 1,997,942</b>	<b>\$ 1,313,931</b>	<b>\$ 655,885</b>	<b>\$ 11,588,610</b>
\$ -	\$ -	\$ 210,022	\$ 166,977	\$ -	\$ -	\$ 1,404,874
-	-	211,820	227,980	-	-	2,172,560
-	-	18,860	134,226	47,140	-	1,112,158
-	-	9,490	13,400	-	-	55,800
-	55,800	-	374,070	-	80,850	510,720
-	<b>55,800</b>	<b>450,192</b>	<b>916,653</b>	<b>47,140</b>	<b>80,850</b>	<b>5,256,112</b>
-	-	70,307	65,826	-	-	571,238
-	-	561,130	617,857	-	-	1,497,097
-	-	-	313,310	-	-	406,330
134,628	13,165	106,667	84,296	1,266,791	575,035	3,857,833
<b>\$ 134,628</b>	<b>\$ 68,965</b>	<b>\$ 1,188,296</b>	<b>\$ 1,997,942</b>	<b>\$ 1,313,931</b>	<b>\$ 655,885</b>	<b>\$ 11,588,610</b>



## General Fund

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

### FUND RESOURCES

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

### DEPARTMENTS

#### COUNCIL-MANAGER

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

#### **Accomplishments - FY 2014/15**

- Maintain 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;
- Maintain and grow 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;
- Work diligently with EDCO to facilitate the full-time employment of the Economic Development Manager;
- Review and modify existing CIPs to maximize long term planning for projects;
- Diligently work with Council, the community and local public agencies 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;
- Audit all contracts, leases and agreements to determine status, financial condition, compliance and condition;
  - Reviewed and requested proposals for all expiring service contracts;
  - Applied for and obtained a grant for new rest rooms at Village Green;
  - Planted trees;
  - Obtained an infrastructure grant for water, sewer and street improvements associated with the Sisters Airport;
  - Refinance City debts, reduce debt service payments associated with City Hall from \$138,524 to \$55,800 per year;
  - Refinance City Sewer SDC debt associated with the Lazy Z property from \$165,300 to \$80,850 per year;
  - Refinance City Sewer Fund debt from \$122,871 to \$60,760 per year;
  - Total savings achieved from refinancings: \$229,285 per year;
  - Obtain a credit rating for the City in order to comply with the terms of the loan;

### Goals and Objectives – FY 2014/15

#### *Economic Development:*

1. Increase funding to make EDCO (Economic Development of Central Oregon) Manager position full-time. **DONE**
2. Increase Chamber funding to 50% of transient room tax.
3. Create and implement a forgivable loan program.
4. Develop a practical and workable affordable housing policy as suggested by article 10-4 of the Sisters Comprehensive Plan.

#### *Increase both community and public sector asset base:*

1. Enhance City parks; Cliff Clemens/Village Green. Expand play structure, sand volleyball court, add new restrooms for Clemens Park.
2. Explore the creation of movies in the park in conjunction with SPRD (Sisters Park and Recreation District).
3. Support creation of bike-park with SPRD.

#### *Strengthen City Finances:*

1. Establish water and sewer rates that assure ratepayer equity and build cash reserves for future capital improvement needs.
2. Review current status of pending litigation and potential financial liability of the City.
3. Explore increasing transient room tax.
4. Examine Park SDC's (System Development Charges).

#### *Improve Connectivity:*

1. Continue work with ODOT (Oregon Department of Transportation) on roundabout project for Hwy 20.



2. Work on connectivity projects such as path to Petersen Ridge trailhead from Village Green Park and bike/pedestrian path to the Sisters Airport.

*Improve Public Outreach:*

1. Reinstate Committee for Citizen Involvement, establish clear direction for its purpose.
2. Conduct surveys to find out how the majority of citizens and businesses feel.
3. Utilize Sisters radio; announce Council agendas and meetings as well as current projects and undertakings.
4. Establish guidelines on how Council will process future capital projects requiring public outreach and/or advisory board input – Who, What, Where, When, and Why.

### **FINANCE AND ADMINISTRATION**

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

#### **Accomplishments - FY 2014/15**

- Implementation of Utility Billing Collection Policy
- Implement landlord/tenant utility agreement
- Contracted collection agency services
- Streamline Creekside Campground reservation payment processing
- Implementation of third party payroll services
- Upgrade Incode to V9
- Facilitate financing of Urban Renewal Agency debt
- Obtained City credit rating
- Underwent Citycounty Insurance Services Human Resource Audit
- Adopt updated Employee Handbook
- Began process to update Business License, Public Event, and Transient Merchant ordinances.
- Issue Insurance Agent of Record RFP

#### **Goals and Objectives – FY 2015/16**

- Review water and sewer funds to ensure adequate reserves for future capital improvements
- Review ordinances and update where needed; water, sewer, parking district
- Review Comprehensive Financial Management Policies and update if needed
- Implement Forgivable Loan Program
- Complete update to Business License, Public Event, and Transient Merchant ordinances to coordinate with Development Code



- Implement Creekside Campground online reservation system
- Create Emergency Action Plan
- Implement CIS Agility program

### **PUBLIC WORKS DEPARTMENT**

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 2014/15**

- Completed interior lighting replacement at the Chamber Building that is more efficient and reliable.
- Completed interior and exterior painting of the Chamber Building.
- Completed the installation of new engineered hardwood floors in the Chamber Building.
- Completed the RFP selection process for a contract Electrician and HVAC contractor.
- Completed the installation of back-up heating in all critical infrastructure buildings.

#### **Goals and Objectives – FY 2015/16**

- Continue to develop energy savings projects for City owned buildings.
- Re-stain City Hall exterior wood work
- Coordinate permanent roof repairs for City Hall with the original building Contractor
- Complete exterior ADA improvements at the Chamber Building.

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

#### **Accomplishments – FY 2014/15**

- Construction of the new Fir Street Park
- Completed design of the Phase II & III Parking and Sidewalk improvements at Village Green.
- Awarded an OPRD (Oregon Parks and Recreation Department) grant for a new restroom building at Village Green Park.
- Applied for an OPRD grant to construct a new restroom building at Clemens Park.
- Completed tree planting around the Clemens Park playground in coordination with Kiwanis.



- Completed draft Capital Improvement Plan with the Parks Advisory Committee that is ready to be presented to Council for consideration of a Park SDC update.

#### **Goals and Objectives – FY 2015/16**

- Complete Village Green Restroom Replacement project
- Complete a new Master Plan for Creekside Campground and obtain approval of the plan from OPRD.
- Complete the Village Green phase II & III Parking and Sidewalk Improvement project
- Re-locate the Peterson Ridge Trailhead to Village Green Park

#### **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.

#### **COMMUNITY DEVELOPMENT DEPARTMENT**

The Community Development Department (CDD) has a staff of three full time employees, and contracts with the Building Department LLC, 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 2014/15**

- Completed Comprehensive Land Use Plan and Transportation System Plan to eliminate policy references to back in diagonal parking
- Completed text amendments to Section 3.4 Sign Code; Formula Food Establishments, Notification Requirements, Production of alcoholic beverages in TC, NSBP and LI Districts
- Processed several major land use applications including: Assisted Living Facility Master Plan, Peter Hall/3 Sisters Partners, LLC/Clear Pine zone change, master plan and subdivision, Saddlestone subdivision modification
- Urban Forestry Board created
- Applied for Oregon P&R Local government grant: Clemens Park – New Restroom
- Awarded Oregon P&R Local government grant: Village Green Park: - New Restroom
- Participated in Arbor Day Celebration
- Smooth staffing transition



**Goals and Objectives - FY 2015/16**

- Apply for Transportation Growth Management grant and update Transportation System Plan
- Complete Business Owner Opinion Survey
- Update Housing Needs Analysis
- Update System Development Charges for Park fees
- Revise Temporary Use Permits text in Development Code
- Revise Mobile Food Units development code requirements
- Conduct other revisions to development code
- Complete wayfinding signage on Hood and Main Avenue
- Complete Sisters Creekside Campground Master Plan
- Continue to research and apply for parks improvement funding opportunities
- Establish Art District Overlay
- Improve internal recordkeeping and reporting for building permits and land use applications



## GENERAL FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Property Taxes	\$ 782,387	\$ 787,762	\$ 801,000	\$ 860,000	\$ 860,000	\$ 860,000	7%
Other Taxes	330,912	355,306	360,000	450,000	450,000	450,000	25%
Franchise Fees	200,062	-	-	-	-	-	0%
Licenses And Fees	312,784	530,778	468,512	605,700	605,700	605,700	29%
Charges For Services	18,600	18,600	18,600	18,600	18,600	18,600	0%
Intergovernmental	93,181	104,885	104,712	114,776	114,776	114,776	10%
Fines And Forfeitures	3,157	3,577	2,500	3,000	3,000	3,000	20%
Rental Income	9,000	9,000	9,000	9,000	9,000	9,000	0%
Interest	7,911	8,532	11,500	7,500	7,500	7,500	-35%
Miscellaneous	19,004	22,449	23,022	12,500	12,500	12,500	-46%
Other Grants	-	1,000	-	1,000	1,000	1,000	0%
Loan Proceeds	37,080	36,000	841,600	-	-	-	-100%
<b>Total Revenues</b>	<b>1,814,078</b>	<b>1,877,889</b>	<b>2,640,446</b>	<b>2,082,076</b>	<b>2,082,076</b>	<b>2,082,076</b>	<b>-21%</b>
Beginning Fund Balance	961,066	950,746	1,098,808	1,828,042	1,828,042	1,828,042	66%
Transfers In	-	1,382,966	-	-	-	-	0%
<b>TOTAL RESOURCES</b>	<b>\$ 2,775,144</b>	<b>\$ 4,211,601</b>	<b>\$ 3,739,254</b>	<b>\$ 3,910,118</b>	<b>\$ 3,910,118</b>	<b>\$ 3,910,118</b>	<b>5%</b>
REQUIREMENTS	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Programs:							
Council-Manager	\$ 256,867	\$ 261,014	\$ 293,720	\$ 292,370	\$ 287,170	\$ 287,170	-2%
Finance & Administration	208,251	194,575	234,873	208,929	210,229	210,229	-10%
Maintenance	108,750	119,117	118,153	102,730	102,730	102,730	-13%
Parks	189,724	242,012	280,539	294,298	294,298	294,298	5%
Police	467,960	486,678	523,010	543,930	543,930	543,930	4%
Community Development	342,609	390,631	477,195	435,864	439,764	439,764	-8%
Support	231,237	1,028,274	549,212	359,132	381,632	381,632	-31%
<b>Total Programs</b>	<b>1,805,398</b>	<b>2,722,301</b>	<b>2,476,702</b>	<b>2,237,253</b>	<b>2,259,753</b>	<b>2,259,753</b>	<b>-9%</b>
Operating Contingency	-	-	136,550	355,075	358,825	358,825	163%
Reserves	-	-	1,096,752	1,292,690	1,266,440	1,266,440	15%
Transfers Out	-	363,241	29,250	25,100	25,100	25,100	-14%
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,805,398</b>	<b>\$ 3,085,542</b>	<b>\$ 3,739,254</b>	<b>\$ 3,910,118</b>	<b>\$ 3,910,118</b>	<b>\$ 3,910,118</b>	<b>5%</b>
<i>Budgetary basis adjustment</i>	(19,000)	812,818	-	-	-	-	0%
<b>NET TOTAL</b>	<b>\$ 950,750</b>	<b>\$ 1,938,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013	FY 2013-2014	FY 2014-2015	FY 2015/16	FY 2015/16	FY 2015/16
		ACTUAL	ACTUAL	BUDGET	REQUESTED	COMMITTEE	COUNCIL
					BUDGET	APPROVED	ADOPTED

01-GENERAL FUND

RESOURCES							
REVENUE							
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 36,954	\$ 23,887	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01-4-00-301	INTEREST EARNED	5,711	7,812	7,000	7,500	7,500	7,500
01-4-00-302	CURRENT TAXES	745,433	763,875	776,000	835,000	835,000	835,000
01-4-00-303	TRANSIENT ROOM TAX	330,912	355,306	360,000	450,000	450,000	450,000
01-4-00-304	LIQUOR TAX	27,582	26,989	28,000	33,500	33,500	33,500
01-4-00-305	CIGARETTE TAX	2,936	2,821	2,500	2,400	2,400	2,400
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	46,515	52,537	50,000	52,000	52,000	52,000
01-4-00-311	CURRENT PLANNING FEES	52,661	78,587	70,000	85,000	85,000	85,000
01-4-00-312	PARK USERS FEE	93,628	117,927	100,000	160,000	160,000	160,000
01-4-00-313	BUILDING INSPECTION FEES	99,062	168,351	140,000	196,000	196,000	196,000
01-4-00-314	PUBLIC WORKS FEES	700	460	1,000	700	700	700
01-4-00-315	ELECTRICAL INSPECTION FEES	12,280	25,176	20,000	20,000	20,000	20,000
01-4-00-317	EVENT FEES	7,938	7,803	8,000	9,000	9,000	9,000
01-4-00-330	TELEPHONE FRANCHISE	13,045	-	-	-	-	-
01-4-00-331	TELEVISION FRANCHISE	28,710	-	-	-	-	-
01-4-00-333	C.E.C. FRANCHISE	139,625	-	-	-	-	-
01-4-00-338	JUSTICE COURT	3,157	3,577	2,500	3,000	3,000	3,000
01-4-00-340	CELL TOWERS	-	79,937	79,512	83,000	83,000	83,000
01-4-00-344	GARBAGE FRANCHISE	18,682	-	-	-	-	-
01-4-00-350	STATE REVENUE SHARING	31,489	20,336	28,000	30,700	30,700	30,700
01-4-00-354	PROPERTY RENTAL	9,000	9,000	9,000	9,000	9,000	9,000
01-4-00-360	MISCELLANEOUS	664	2,636	-	-	-	-
01-4-00-362	REFUNDS/REIMBURSEMENTS	6,062	11,240	13,322	3,000	3,000	3,000
01-4-00-363	CMA ADMIN FEE	7,019	4,466	5,200	5,000	5,000	5,000
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	2,200	720	4,500	-	-	-
<b>REVENUE SUBTOTAL</b>		<b>1,740,565</b>	<b>1,782,043</b>	<b>1,748,134</b>	<b>2,028,400</b>	<b>2,028,400</b>	<b>2,028,400</b>

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>GRANTS &amp; PASS THROUGHS</b>							
01-4-00-607	OCDBG GRANT	-	-	-	-	-	-
01-4-00-609	CITY MANAGED ACCOUNTS	5,259	4,107	4,500	4,500	4,500	4,500
01-4-00-640	STATE GRANTS	21,808	24,739	26,212	28,176	28,176	28,176
01-4-00-650	LOAN REPAYMENT	37,080	36,000	841,600	-	-	-
01-4-00-665	OTHER GRANTS	9,366	30,000	20,000	20,000	20,000	20,000
01-4-00-670	DLCD GRANT	-	1,000	-	1,000	1,000	1,000
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>73,513</b>	<b>95,846</b>	<b>892,312</b>	<b>53,676</b>	<b>53,676</b>	<b>53,676</b>
<b>TOTAL REVENUE</b>		<b>1,814,078</b>	<b>1,877,889</b>	<b>2,640,446</b>	<b>2,082,076</b>	<b>2,082,076</b>	<b>2,082,076</b>
<b>BEGINNING FUND BALANCE</b>							
01-4-00-400	BEGINNING FUND BALANCE	961,066	950,746	1,098,808	1,828,042	1,828,042	1,828,042
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>961,066</b>	<b>950,746</b>	<b>1,098,808</b>	<b>1,828,042</b>	<b>1,828,042</b>	<b>1,828,042</b>
<b>TRANSFERS IN</b>							
01-4-00-509	TRANSFER FROM OTHER FUNDS	-	1,382,966	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>1,382,966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>2,775,144</b>	<b>4,211,601</b>	<b>3,739,254</b>	<b>3,910,118</b>	<b>3,910,118</b>	<b>3,910,118</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
01-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 136,550	\$ 355,075	\$ 358,825	\$ 358,825
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>136,550</b>	<b>355,075</b>	<b>358,825</b>	<b>358,825</b>
<b>RESERVES</b>							
01-5-00-425	STRATEGIC RESERVE	-	-	946,137	1,115,741	1,089,491	1,089,491
01-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	150,615	176,949	176,949	176,949
01-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	-	-	-	-
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>1,096,752</b>	<b>1,292,690</b>	<b>1,266,440</b>	<b>1,266,440</b>

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
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**01-GENERAL FUND**

**TRANSFERS**

01-5-00-600	TRANSFER TO OTHER FUNDS	-	300,541	-	-	-
01-5-00-602	TRANSFER TO CITY HALL FUND	-	62,700	29,250	25,100	25,100
<b>TOTAL TRANSFERS</b>		-	<b>363,241</b>	<b>29,250</b>	<b>25,100</b>	<b>25,100</b>

<b>TOTAL GENERAL</b>		-	<b>363,241</b>	<b>1,262,552</b>	<b>1,672,865</b>	<b>1,650,365</b>
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**EXPENDITURES**

01-000 COUNCIL-MANAGER

**PERSONNEL SERVICES**

01-5-01-500	CITY MANAGER	96,876	50,169	53,104	46,710	46,710	46,710
01-5-01-501	FINANCE ACCOUNTING ANALYST	-	-	-	-	-	-
01-5-01-517	OFFICE SPECIALIST I	-	-	-	-	-	-
01-5-01-519	DATA ANALYST	2,789	10,802	15,811	8,283	8,283	8,283
01-5-01-527	CITY RECORDER	23,227	27,331	28,560	34,912	34,912	34,912
01-5-01-550	OVERTIME	-	-	-	-	-	-
01-5-01-581	SOCIAL SECURITY	7,348	5,233	5,859	5,427	5,427	5,427
01-5-01-582	WORKER'S COMP	212	389	300	476	476	476
01-5-01-583	PERS/OSPRS	10,598	8,899	13,023	11,643	11,643	11,643
01-5-01-584	MED/DENT/VISION INSURANCE	19,167	18,948	26,742	21,336	21,336	21,336
01-5-01-586	LTD	207	268	301	269	269	269
01-5-01-587	LIFE INSURANCE	61	65	73	70	70	70
01-5-01-588	UNEMPLOYMENT INS.	106	58	97	90	90	90
01-5-01-589	MEDICARE	1,718	1,224	1,370	1,269	1,269	1,269
<b>TOTAL PERSONNEL SERVICES</b>		<b>162,309</b>	<b>123,386</b>	<b>145,240</b>	<b>130,485</b>	<b>130,485</b>	<b>130,485</b>

**MATERIALS & SERVICES**

01-5-01-700	MAYOR & COUNCIL	4,614	4,141	4,000	4,000	4,000	4,000
01-5-01-704	RECRUITMENT	235	1,871	-	-	-	-
01-5-01-705	ADVERTISING	-	302	200	200	200	200
01-5-01-710	COMPUTER SOFTWARE MAINT	1,426	1,426	2,000	2,000	2,000	2,000
01-5-01-714	OFFICE SUPPLIES	1,932	1,974	1,300	1,115	1,115	1,115
01-5-01-715	POSTAGE	190	90	100	100	100	100

		2012-2013	FY 2013-2014	FY 2014-2015	FY 2015/16	FY 2015/16	FY 2015/16
		ACTUAL	ACTUAL	BUDGET	REQUESTED	COMMITTEE	COUNCIL
					BUDGET	APPROVED	ADOPTED
<b>01-GENERAL FUND</b>							
01-5-01-716	RECORDING FEES	-	1,000	500	750	750	750
01-5-01-717	OFFICE EQUIPMENT	228	55	100	100	100	100
01-5-01-721	COPIER/PRINTER	2,965	6,111	2,700	2,900	2,900	2,900
01-5-01-726	CONTRACTED SERVICES	12,659	16,267	9,700	2,300	2,300	2,300
01-5-01-727	PERMITS & FEES	39	38	200	200	200	200
01-5-01-733	DUES & SUBSCRIPTIONS	11,617	4,254	3,000	3,920	3,920	3,920
01-5-01-735	TELEPHONE	998	1,230	880	500	500	500
01-5-01-736	CELLULAR PHONES	610	253	-	-	-	-
01-5-01-740	EDUCATION	1,228	360	200	200	200	200
01-5-01-741	ELECTIONS	154	-	2,000	2,000	2,000	2,000
01-5-01-755	GAS/OIL	-	469	600	600	600	600
01-5-01-766	INS:COMP/LIAB/UMB	783	-	-	-	-	-
01-5-01-777	LEGAL FEES	30,391	30,946	25,000	25,000	29,800	29,800
01-5-01-783	PUBLIC OUTREACH	311	8,513	26,000	26,000	16,000	16,000
01-5-01-789	MILEAGE/TRAVEL REIMBURSEM	815	265	1,000	1,000	1,000	1,000
01-5-01-791	ECONOMIC DEVELOPMENT	22,487	56,839	67,500	87,500	87,500	87,500
01-5-01-793	MEETINGS/WORKSHOPS	876	1,224	1,500	1,500	1,500	1,500
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>94,558</b>	<b>137,628</b>	<b>148,480</b>	<b>161,885</b>	<b>156,685</b>	<b>156,685</b>

<b>01-000 TOTAL COUNCIL-MANAGER</b>		<b>256,867</b>	<b>261,014</b>	<b>293,720</b>	<b>292,370</b>	<b>287,170</b>	<b>287,170</b>
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**02-000 FINANCE AND ADMINISTRATION**

<b>PERSONNEL SERVICES</b>							
01-5-02-501	FINANCE ACCOUNTING ANALYST	23,828	-	-	-	-	-
01-5-02-502	ADMIN ASST	-	3,525	13,206	12,569	12,569	12,569
01-5-02-507	UTILITY BILLING CLERK	7,355	4,202	-	-	-	-
01-5-02-517	OFFICE SPECIALIST I	4,165	3,641	-	-	-	-
01-5-02-518	ACCOUNTING TECHNICIAN	-	-	-	14,858	14,858	14,858
01-5-02-519	DATA ANALYST	14,985	2,147	13,835	8,283	8,283	8,283
01-5-02-521	FINANCE OFFICER	-	40,606	45,741	-	-	-
01-5-02-523	ACCOUNTING CLERK	-	3,702	8,743	-	-	-
01-5-02-529	FINANCE & ADMIN DIRECTOR	51,324	15,716	-	51,459	51,459	51,459
01-5-02-550	OVERTIME	-	-	-	-	-	-
01-5-02-581	SOCIAL SECURITY	5,730	4,268	4,817	5,177	5,177	5,177
01-5-02-582	WORKER'S COMP	232	325	219	462	462	462
01-5-02-583	PERS/OSPRS	16,184	8,900	12,538	13,501	13,501	13,501

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
01-5-02-584	MED/DENT/VISION INSURANCE	23,205	18,114	31,918	30,565	30,565	30,565
01-5-02-586	LTD	249	212	264	278	278	278
01-5-02-587	LIFE INSURANCE	59	56	73	69	69	69
01-5-02-588	UNEMPLOYMENT INS.	92	93	82	87	87	87
01-5-02-589	MEDICARE	1,340	998	1,127	1,211	1,211	1,211
<b>TOTAL PERSONNEL SERVICES</b>		<b>148,748</b>	<b>106,505</b>	<b>132,563</b>	<b>138,519</b>	<b>138,519</b>	<b>138,519</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-02-705	ADVERTISING	999	1,380	900	900	900	900
01-5-02-706	AUDIT FEES	10,038	13,820	11,050	13,000	13,000	13,000
01-5-02-707	EMPLOYEE RECOGNITION	317	1,967	1,500	2,000	2,000	2,000
01-5-02-709	WELLNESS & RISK MGT PROGS.	281	-	300	300	300	300
01-5-02-710	COMPUTER SOFTWARE MAINT	4,087	3,894	3,500	3,000	3,000	3,000
01-5-02-714	OFFICE SUPPLIES	748	1,968	1,500	1,400	1,400	1,400
01-5-02-715	POSTAGE	1,569	982	1,300	1,500	1,500	1,500
01-5-02-717	OFFICE EQUIPMENT	229	-	500	2,000	2,000	2,000
01-5-02-721	COPIER/PRINTER	1,600	1,965	1,600	1,600	1,600	1,600
01-5-02-726	CONTRACTED SERVICES	6,352	1,341	3,000	2,750	2,750	2,750
01-5-02-727	PERMITS & FEES	8,836	4,931	22,500	2,000	2,000	2,000
01-5-02-733	DUES & SUBSCRIPTIONS	595	-	200	200	200	200
01-5-02-735	TELEPHONE	1,707	1,282	1,020	600	600	600
01-5-02-736	CELLULAR PHONES	604	251	-	-	-	-
01-5-02-740	EDUCATION	1,455	409	1,000	500	500	500
01-5-02-755	GAS/OIL	-	-	-	-	-	-
01-5-02-763	PROPERTY TAXES	-	6,038	6,000	6,000	6,000	6,000
01-5-02-766	INS:COMP/LIAB/UMB	17,507	20,725	15,700	17,500	17,500	17,500
01-5-02-767	LGIP SERVICE FEE	137	253	240	260	260	260
01-5-02-777	LEGAL FEES	713	7,647	3,000	7,000	8,300	8,300
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMENT	929	-	500	500	500	500
01-5-02-790	MISCELLANEOUS	450	89	100	100	100	100
01-5-02-793	MEETINGS/WORKSHOPS	350	164	500	500	500	500
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>59,503</b>	<b>69,106</b>	<b>75,910</b>	<b>63,610</b>	<b>64,910</b>	<b>64,910</b>

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
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**01-GENERAL FUND**

**CAPITAL OUTLAY**

01-5-02-906	CAPITAL OUTLAY	-	18,964	26,400	6,800	6,800	6,800
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>18,964</b>	<b>26,400</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>

<b>02-00 TOTAL FINANCE AND ADMINISTRATION</b>		<b>208,251</b>	<b>194,575</b>	<b>234,873</b>	<b>208,929</b>	<b>210,229</b>	<b>210,229</b>
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**03-000 MAINTENANCE**

**PERSONNEL SERVICES**

01-5-03-501	ACCOUNTING ANALYST	-	-	-	-	-	-
01-5-03-503	PUBLIC WORKS DIRECTOR	13,684	15,215	7,900	8,273	8,273	8,273
01-5-03-504	UTILITY TECHNICIAN II	4,107	6,801	3,986	4,177	4,177	4,177
01-5-03-505	UTILITY TECHNICIAN I	14,119	14,841	17,140	19,768	19,768	19,768
01-5-03-506	JANITORIAL SERVICE	4,381	4,552	4,470	-	5,000	5,000
01-5-03-511	UTILITY ASST	3,021	5,490	7,606	-	-	-
01-5-03-522	PUBLIC WORKS OPS COORDINATOR	-	-	3,758	3,937	3,937	3,937
01-5-03-533	MAINTENANCE SUPERVISOR	5,525	2,147	-	-	-	-
01-5-03-550	OVERTIME	300	831	750	750	750	750
01-5-03-573	ON-CALL COMPENSATION	-	-	-	1,110	1,110	1,110
01-5-03-581	SOCIAL SECURITY	2,702	3,003	2,395	2,266	2,266	2,266
01-5-03-582	WORKER'S COMP	1,956	2,971	3,141	2,555	2,555	2,555
01-5-03-583	PERS/OSPRS	6,562	6,921	5,764	5,279	5,279	5,279
01-5-03-584	MED/DENT/VISION INSURANCE	11,917	11,942	8,788	13,194	13,194	13,194
01-5-03-586	LTD	134	127	89	118	118	118
01-5-03-587	LIFE INSURANCE	27	27	21	35	35	35
01-5-03-588	UNEMPLOYMENT INS.	44	46	40	38	38	38
01-5-03-589	MEDICARE	632	702	560	530	530	530
<b>TOTAL PERSONNEL SERVICES</b>		<b>69,111</b>	<b>75,616</b>	<b>66,408</b>	<b>62,030</b>	<b>67,030</b>	<b>67,030</b>

**MATERIALS & SERVICES**

01-5-03-717	OFFICE EQUIPMENT	-	7	-	-	-	-
01-5-03-721	COPIER/PRINTER	-	394	-	-	-	-
01-5-03-726	CONTRACTED SERVICES	-	317	800	6,400	1,400	1,400
01-5-03-733	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
01-5-03-735	TELEPHONE	2,423	2,625	2,395	2,200	2,200	2,200

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
01-5-03-736	CELLULAR PHONES	326	311	300	300	300	300
01-5-03-740	EDUCATION	92	-	100	100	100	100
01-5-03-743	ELECTRICITY	12,660	11,683	12,000	12,000	12,000	12,000
01-5-03-746	SMALL TOOLS & EQUIPMENT	114	428	500	750	750	750
01-5-03-755	GAS/OIL	4,005	3,841	4,700	3,000	3,000	3,000
01-5-03-771	MEDICAL TESTING & SERVICES	77	56	100	200	200	200
01-5-03-781	CHAMBER BLDG MAINTENANCE	729	5,195	1,000	2,000	2,000	2,000
01-5-03-782	UNIFORMS	176	220	300	500	500	500
01-5-03-784	MAINTENANCE RECYCLE CENTER	6,212	112	500	1,000	1,000	1,000
01-5-03-785	MAINTENANCE CITY HALL	3,724	3,869	4,000	4,500	4,500	4,500
01-5-03-786	MAINTENANCE CITY SHOP	3,281	2,344	2,500	2,500	2,500	2,500
01-5-03-788	PWHQ MAINTENANCE	2,812	1,330	1,000	2,500	2,500	2,500
01-5-03-789	MILEAGE/TRAVEL REIMBURSEMENT	3	-	-	-	-	-
01-5-03-793	MEETINGS/WORKSHOPS	11	13	50	50	50	50
01-5-03-795	SUPPLIES	994	718	1,200	1,200	1,200	1,200
01-5-03-796	VEHICLE MAINTENANCE	740	824	1,300	1,500	1,500	1,500
01-5-03-797	DUMPSTER/RECETACLES	1,260	-	-	-	-	-
01-5-03-799	BAD DEBT EXPENSE	-	(96)	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>39,639</b>	<b>34,191</b>	<b>32,745</b>	<b>40,700</b>	<b>35,700</b>	<b>35,700</b>
<b>CAPITAL OUTLAY</b>							
01-5-03-906	CAPITAL OUTLAY	-	9,310	19,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>9,310</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>03-000 TOTAL MAINTENANCE</b>		<b>108,750</b>	<b>119,117</b>	<b>118,153</b>	<b>102,730</b>	<b>102,730</b>	<b>102,730</b>

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>05-000 PARKS</b>							
<b>PERSONNEL SERVICES</b>							
01-5-05-500	CITY MANAGER	-	-	1,770	-	-	-
01-5-05-501	FINANCE ACCOUNTING ANALYST	-	-	-	-	-	-
01-5-05-502	ADMIN ASST	19,467	748	3,602	5,027	5,027	5,027
01-5-05-503	PUBLIC WORKS DIRECTOR	13,684	15,215	15,800	16,546	16,546	16,546
01-5-05-504	UTILITY TECHNICIAN II	4,107	9,459	7,972	4,177	4,177	4,177
01-5-05-505	UTILITY TECHNICIAN I	24,782	26,304	47,654	26,381	26,381	26,381
01-5-05-507	UTILITY BILLING CLERK	1,560	891	-	-	-	-
01-5-05-508	PARK HOST	12,582	13,483	21,000	20,000	20,000	20,000
01-5-05-509	PLANNING DIRECTOR	7,205	7,623	7,900	6,278	6,278	6,278
01-5-05-510	UTILITY TECHNICIAN III	-	-	-	-	-	-
01-5-05-511	UTILITY ASST	4,029	7,320	12,777	24,256	24,256	24,256
01-5-05-513	OVERTIME	421	1,793	1,000	2,500	2,500	2,500
01-5-05-515	PLANNING TECHNICIAN	-	-	-	5,360	5,360	5,360
01-5-05-516	ASSOCIATE PLANNER	-	-	-	4,450	4,450	4,450
01-5-05-517	OFFICE SPECIALIST I	735	643	-	-	-	-
01-5-05-518	ACCOUNTING TECHNICIAN	-	-	-	-	-	-
01-5-05-519	DATA ANALYST	-	307	1,976	-	-	-
01-5-05-520	PRINCIPAL PLANNER	-	-	-	-	-	-
01-5-05-522	PUBLIC WORKS OPS COORDINATOR	-	21,680	18,788	19,686	19,686	19,686
01-5-05-523	ACCOUNTING CLERK	-	653	-	-	-	-
01-5-05-527	CITY RECORDER	-	-	-	-	-	-
01-5-05-529	FINANCE & ADMIN DIRECTOR	-	-	-	-	-	-
01-5-05-533	MAINTENANCE SUPERVISOR	11,049	4,293	-	-	-	-
01-5-05-573	ON CALL COMPENSATION	-	-	1,925	2,220	2,220	2,220
01-5-05-581	SOCIAL SECURITY	5,909	6,567	6,936	8,265	8,265	8,265
01-5-05-582	WORKER'S COMP	4,055	6,037	7,901	7,814	7,814	7,814
01-5-05-583	PERS/OSPRS	12,160	12,869	16,492	18,668	18,668	18,668
01-5-05-584	MED/DENT/VISION INSURANCE	25,519	25,739	28,915	31,189	31,189	31,189
01-5-05-586	LTD	297	292	291	291	291	291
01-5-05-587	LIFE INSURANCE	66	69	68	80	80	80
01-5-05-588	UNEMPLOYMENT INS.	103	105	115	137	137	137
01-5-05-589	MEDICARE	1,382	1,536	1,622	1,933	1,933	1,933
<b>TOTAL PERSONNEL SERVICES</b>		<b>149,112</b>	<b>163,626</b>	<b>204,504</b>	<b>205,258</b>	<b>205,258</b>	<b>205,258</b>

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>MATERIALS &amp; SERVICES</b>							
01-5-05-704	RECRUITMENT	-	42	-	-	-	-
01-5-05-705	ADVERTISING	-	-	2,500	2,500	2,500	2,500
01-5-05-710	COMPUTER SOFTWARE MAINT	-	1,310	-	100	100	100
01-5-05-714	OFFICE SUPPLIES	355	15	850	1,000	1,000	1,000
01-5-05-715	POSTAGE	60	-	-	-	-	-
01-5-05-717	OFFICE EQUIPMENT	-	10	-	100	100	100
01-5-05-718	LEASES	1,100	1,200	1,200	1,200	1,200	1,200
01-5-05-721	COPIER/PRINTER	437	103	200	440	440	440
01-5-05-726	CONTRACTED SERVICES	700	17,691	4,500	10,600	10,600	10,600
01-5-05-727	PERMITS & FEES	176	75	150	300	300	300
01-5-05-731	SPECIAL EVENTS	683	1,438	1,000	1,750	1,750	1,750
01-5-05-733	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
01-5-05-735	TELEPHONE	816	1,096	1,035	1,050	1,050	1,050
01-5-05-736	CELLULAR PHONES	917	1,168	900	1,500	1,500	1,500
01-5-05-740	EDUCATION	179	75	300	300	300	300
01-5-05-743	ELECTRICITY	9,789	10,684	13,000	14,000	14,000	14,000
01-5-05-746	SMALL TOOLS & EQUIPMENT	711	4,197	2,500	2,500	2,500	2,500
01-5-05-755	GAS/OIL	3,952	4,751	5,800	5,000	5,000	5,000
01-5-05-771	MEDICAL TESTING & SERVICES	284	74	300	300	300	300
01-5-05-780	CREDIT CARD FEE	-	-	2,000	3,300	3,300	3,300
01-5-05-782	UNIFORMS	290	353	400	1,000	1,000	1,000
01-5-05-786	PARK MAINTENANCE	9,111	18,827	21,000	22,000	22,000	22,000
01-5-05-789	MILEAGE/TRAVEL REIMBURSEMENT	3	-	-	-	-	-
01-5-05-793	MEETINGS/WORKSHOPS	18	100	100	100	100	100
01-5-05-795	SUPPLIES	9,509	10,897	16,000	17,000	17,000	17,000
01-5-05-796	VEHICLE MAINTENANCE	1,522	1,341	2,300	3,000	3,000	3,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>40,612</b>	<b>75,447</b>	<b>76,035</b>	<b>89,040</b>	<b>89,040</b>	<b>89,040</b>
<b>CAPITAL OUTLAY</b>							
01-5-05-906	CAPITAL OUTLAY	-	2,939	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>2,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>05-000 TOTAL PARKS</b>		<b>189,724</b>	<b>242,012</b>	<b>280,539</b>	<b>294,298</b>	<b>294,298</b>	<b>294,298</b>

01-GENERAL FUND	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
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**06-000 POLICE**

**MATERIALS & SERVICES**

01-5-06-783	DCSD - POLICING SERVICES	467,960	486,678	523,010	543,930	543,930	543,930
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>467,960</b>	<b>486,678</b>	<b>523,010</b>	<b>543,930</b>	<b>543,930</b>	<b>543,930</b>

<b>06-000 TOTAL POLICE</b>		<b>467,960</b>	<b>486,678</b>	<b>523,010</b>	<b>543,930</b>	<b>543,930</b>	<b>543,930</b>
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**PLANNING**

**07-000 COMMUNITY DEVELOPMENT**

**GRANTS & PASS THROUGHGS**

01-5-07-300	BUILDING INSPECTIONS	71,062	88,787	111,800	121,520	121,520	121,520
01-5-07-301	ELECTRICAL INSPECTION	9,794	15,368	17,400	12,400	12,400	12,400
01-5-07-302	STATE BUILDING FEES	6,986	14,463	21,200	23,143	23,143	23,143
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>87,842</b>	<b>118,618</b>	<b>150,400</b>	<b>157,063</b>	<b>157,063</b>	<b>157,063</b>

**PERSONNEL SERVICES**

01-5-07-500	CITY MANAGER	-	-	1,770	18,684	18,684	18,684
01-5-07-501	FINANCE ACCOUNTING ANALYST	-	-	-	-	-	-
01-5-07-503	PUBLIC WORKS DIRECTOR	-	-	-	-	-	-
01-5-07-509	PLANNING DIRECTOR	50,436	53,358	71,101	56,498	56,498	56,498
01-5-07-515	PLANNING TECHICIAN	39,765	41,736	43,497	40,203	40,203	40,203
01-5-07-516	ASSOCIATE PLANNER	-	-	18,050	40,049	40,049	40,049
01-5-07-517	OFFICE SPECIALIST I	-	-	-	-	-	-
01-5-07-518	ACCOUNTING TECHNICIAN	-	-	-	-	-	-
01-5-07-519	DATA ANALYST	-	307	1,976	-	-	-
01-5-07-520	PRINCIPAL PLANNER	64,900	35,786	-	-	-	-
01-5-07-525	PLANNING INTERN	-	-	-	-	-	-
01-5-07-526	SENIOR PLANNER	-	23,909	53,743	-	-	-
01-5-07-527	CITY RECORDER	-	-	-	-	-	-
01-5-07-529	FINANCE & ADMIN DIRECTOR	-	-	-	-	-	-
01-5-07-550	OVERTIME	443	331	750	750	750	750
01-5-07-581	SOCIAL SECURITY	9,240	9,231	11,619	9,370	9,370	9,370

		2012-2013	FY 2013-2014	FY 2014-2015	FY 2015/16	FY 2015/16	FY 2015/16
		ACTUAL	ACTUAL	BUDGET	REQUESTED	COMMITTEE	COUNCIL
					BUDGET	APPROVED	ADOPTED
<b>01-GENERAL FUND</b>							
01-5-07-582	WORKER'S COMP	345	607	466	828	828	828
01-5-07-583	PERS/OSPRS	24,883	24,387	29,019	21,987	21,987	21,987
01-5-07-584	MED/DENT/VISION INSURANCE	35,749	36,861	43,100	45,487	45,487	45,487
01-5-07-586	LTD	540	528	565	534	534	534
01-5-07-587	LIFE INSURANCE	113	113	119	114	114	114
01-5-07-588	UNEMPLOYMENT INS.	120	123	173	156	156	156
01-5-07-589	MEDICARE	2,161	2,159	2,787	2,191	2,191	2,191
<b>TOTAL PERSONNEL SERVICES</b>		<b>228,695</b>	<b>229,436</b>	<b>278,735</b>	<b>236,851</b>	<b>236,851</b>	<b>236,851</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-07-704	RECRUITMENT	-	-	-	-	-	-
01-5-07-705	ADVERTISING	2,868	4,945	5,000	5,000	5,000	5,000
01-5-07-710	COMPUTER SOFTWARE MAINT	-	90	-	-	-	-
01-5-07-714	OFFICE SUPPLIES	810	2,083	2,150	2,250	2,250	2,250
01-5-07-715	POSTAGE	504	407	900	1,200	1,200	1,200
01-5-07-717	OFFICE EQUIPMENT	727	50	500	1,500	1,500	1,500
01-5-07-721	COPIER/PRINTER	2,034	3,667	2,700	2,800	2,800	2,800
01-5-07-726	CONTRACTED SERVICES	5,540	4,731	11,500	4,500	4,500	4,500
01-5-07-727	PERMITS & FEES	540	-	100	100	100	100
01-5-07-733	DUES & SUBSCRIPTIONS	460	460	500	750	750	750
01-5-07-735	TELEPHONE	3,677	1,569	1,560	1,000	1,000	1,000
01-5-07-736	CELLULAR PHONES	-	-	-	400	400	400
01-5-07-740	EDUCATION	599	275	500	500	500	500
01-5-07-746	SMALL TOOLS & EQUIPMENT	30	-	200	-	-	-
01-5-07-755	GAS & OIL	10	-	200	200	200	200
01-5-07-757	PLANNING COMMISSION	439	191	500	500	500	500
01-5-07-777	LEGAL FEES	6,225	23,468	20,000	20,000	23,900	23,900
01-5-07-780	CREDIT CARD FEE	-	-	-	350	350	350
01-5-07-783	PUBLIC OUTREACH	716	-	500	500	500	500
01-5-07-789	MILEAGE/TRAVEL REIMBURSEMENT	893	573	750	300	300	300
01-5-07-793	MEETINGS/WORKSHOPS	-	68	500	100	100	100
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>26,072</b>	<b>42,577</b>	<b>48,060</b>	<b>41,950</b>	<b>45,850</b>	<b>45,850</b>
<b>07-000 TOTAL COMMUNITY DEVELOPMENT</b>		<b>342,609</b>	<b>390,631</b>	<b>477,195</b>	<b>435,864</b>	<b>439,764</b>	<b>439,764</b>

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 REQUESTED BUDGET	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>08-000 SUPPORT</b>							
<b>GRANTS &amp; PASS THROUGHGS</b>							
01-5-08-309	CITY MANAGED ACCOUNTS	5,445	4,052	4,000	4,500	4,500	4,500
01-5-08-311	COMMUNITY SERVICES GRANT	12,500	11,439	15,000	20,000	20,000	20,000
01-5-08-312	CHAMBER OF COMMERCE	109,201	119,603	156,000	202,500	225,000	225,000
01-5-08-316	URBAN RENEWAL AGENCY LOAN	18,080	848,818	345,000	-	-	-
01-5-08-319	OTHER GRANTS	-	15,150	-	-	-	-
01-5-08-325	FORGIVABLE LOAN PROGRAM	-	-	-	100,000	100,000	100,000
01-5-08-340	STATE GRANTS	23,311	29,212	29,212	32,132	32,132	32,132
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>168,537</b>	<b>1,028,274</b>	<b>549,212</b>	<b>359,132</b>	<b>381,632</b>	<b>381,632</b>
<b>TRANSFERS</b>							
01-5-08-602	TRANSFER TO CITY HALL FUND	62,700	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>62,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SUPPORT</b>		<b>231,237</b>	<b>1,028,274</b>	<b>549,212</b>	<b>359,132</b>	<b>381,632</b>	<b>381,632</b>
<b>TOTAL EXPENDITURES</b>		<b>1,805,398</b>	<b>2,722,301</b>	<b>2,476,702</b>	<b>2,237,253</b>	<b>2,259,753</b>	<b>2,259,753</b>
<b>TOTAL REQUIREMENTS</b>		<b>1,805,398</b>	<b>3,085,542</b>	<b>3,739,254</b>	<b>3,910,118</b>	<b>3,910,118</b>	<b>3,910,118</b>
<i>Budgetary basis adjustment</i>		<b>(19,000)</b>	<b>812,818</b>				
<b>01-GENERAL FUND NET TOTAL</b>		<b>950,746</b>	<b>1,938,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Reserve Fund

### Description

The Reserve Fund was dissolved in October of 2013. The balance of the reserve was transferred to the City's operating funds to establish Capital Replacement Reserves and Capital Improvement Reserves within each fund. The remainder was used to create a Strategic Reserve within the General Fund to be used for designated purposes that positively impact the City.

### RESERVE FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenue:							
Interest	\$ 7,498	\$ 1,839	\$ -	\$ -	\$ -	\$ -	0%
Total Revenue	<b>7,498</b>	<b>1,839</b>	-	-	-	-	<b>0%</b>
Beginning Fund Balance	1,388,811	1,381,126	-	-	-	-	0%
<b>TOTAL RESOURCES</b>	<b>\$ 1,396,309</b>	<b>\$ 1,382,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
REQUIREMENTS							
Expenditure:							
Capital Improvements	\$ 15,183	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditure	<b>15,183</b>	-	-	-	-	-	<b>0%</b>
Operating Contingency	-	-	-	-	-	-	0%
Transfers Out	-	1,382,965	-	-	-	-	0%
<b>TOTAL REQUIREMENTS</b>	<b>15,183</b>	<b>1,382,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NET TOTAL</b>	<b>\$ 1,381,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>06-RESERVE FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
06-4-00-301	INTEREST EARNED	\$ 7,498	\$ 1,839	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>		<b>7,498</b>	<b>1,839</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>							
06-4-00-400	BEGINNING FUND BALANCE	1,388,811	1,381,126	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,388,811</b>	<b>1,381,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>1,396,309</b>	<b>1,382,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUIREMENTS</b>							
<b>TRANSFERS</b>							
06-5-00-650	TRANSFER TO OTHER FUNDS	\$ -	\$ 1,382,965	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>1,382,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>CAPITAL OUTLAY</b>							
06-5-00-924	VEHICLES	6,918	-	-	-	-	-
06-5-00-925	EQUIPMENT	8,265	-	-	-	-	-
06-5-00-926	BUILDING	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>15,183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>15,183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>		<b>15,183</b>	<b>1,382,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>06-RESERVE FUND NET TOTAL</b>		<b>1,381,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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## Street Fund

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### Description

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

### Fund Resources

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

### Accomplishments – FY 2014/15

- Completed Cascade Avenue Improvement Project
- Updated Capital Reserve Plan for future system and equipment replacement/upgrades.
- Completed the Construction of the Locust/Hwy 20 Multi-use Path project
- Completed Spruce St. Improvement project
- Completed Railway Parking Improvement project
- Completed Fir Street overlay project
- Obtained a \$50,000 Small City Allotment Grant for the Hood/Ash Parking Project
- Completed roundabout freight testing and received approval from the Freight Commission to move ahead with the Demonstrated design package.
- Re-constructed 39 curb ramps to meet ADA Guidelines.
- Chip Sealed (W. Hood Ave, Washington and S. Locust St.)
- Crack Sealed (Industrial Park cul-d-sacs, Pine Meadow, Hood, Washington and Park Place neighborhoods)
- Overlaid S. Spruce, Fir and Elm St.
- Drainage Repairs (E. Cascade, Jefferson and Cedar )

### Goals and Objectives – FY 2015/16

- Complete the design and bidding process for the Barclay/US 20 Roundabout
- Complete Hood Ave. Improvement Project
- Complete the Main Avenue parking changes.
- Complete 2015 overlay/chip seal/crack seal projects
- Procure funds for additional bicycle and pedestrian projects



**STREET FUND BUDGET SUMMARY:**

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Other Taxes	\$ 147,813	\$ 148,063	\$ 130,000	\$ 180,000	\$ 180,000	\$ 180,000	38%
Franchise Fees	59,405	268,228	296,850	318,450	318,450	318,450	7%
Licenses And Fees	87,843	4,713	3,000	5,000	5,000	5,000	67%
Intergovernmental	559,630	165,585	160,150	420,132	420,132	420,132	162%
Interest	167	2,287	1,000	1,500	1,500	1,500	50%
Miscellaneous	14,838	25,670	3,666	2,940	2,940	2,940	-20%
<b>Total Revenues</b>	<b>869,696</b>	<b>614,546</b>	<b>594,666</b>	<b>928,022</b>	<b>928,022</b>	<b>928,022</b>	<b>56%</b>
Transfers In	-	263,835	-	-	-	-	0%
Beginning Fund Balance	6,251	267,650	623,617	418,923	418,923	418,923	-33%
<b>TOTAL RESOURCES</b>	<b>\$ 875,947</b>	<b>\$ 1,146,031</b>	<b>\$ 1,218,283</b>	<b>\$ 1,346,945</b>	<b>\$ 1,346,945</b>	<b>\$ 1,346,945</b>	<b>11%</b>
REQUIREMENTS							
Expenditures:							
Personnel Services	\$ 218,180	\$ 209,887	\$ 205,364	\$ 249,732	\$ 249,732	\$ 249,732	22%
Materials & Services	166,793	289,658	305,270	207,950	207,950	207,950	-32%
Capital Improvements	204,324	53,411	319,000	548,152	548,152	548,152	72%
<b>Total Expenditures</b>	<b>589,297</b>	<b>552,956</b>	<b>829,634</b>	<b>1,005,834</b>	<b>1,005,834</b>	<b>1,005,834</b>	<b>21%</b>
Operating Contingency	-	-	39,603	99,120	99,120	99,120	150%
Reserves	-	-	339,946	234,181	234,181	234,181	-31%
Transfers Out	19,000	19,000	9,100	7,810	7,810	7,810	-14%
<b>TOTAL REQUIREMENTS</b>	<b>608,297</b>	<b>571,956</b>	<b>1,218,283</b>	<b>1,346,945</b>	<b>1,346,945</b>	<b>1,346,945</b>	<b>11%</b>
<b>NET TOTAL</b>	<b>\$ 267,650</b>	<b>\$ 574,075</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>03 - STREET FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
03-4-00-301	INTEREST EARNED	\$ 167	\$ 2,287	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
03-4-00-306	STATE HIGHWAY TAX	112,133	118,685	114,000	118,800	118,800	118,800
03-4-00-307	BIKE/FOOTPATH TAX	1,032	1,300	1,150	1,200	1,200	1,200
03-4-00-314	PUBLIC WORKS FEES	794	4,713	3,000	5,000	5,000	5,000
03-4-00-328	WATER LINES FRANCHISE	25,488	25,099	35,350	39,200	39,200	39,200
03-4-00-330	TELEPHONE FRANCHISE	-	12,093	14,000	14,000	14,000	14,000
03-4-00-331	TELEVISION FRANCHISE	-	30,009	28,000	30,500	30,500	30,500
03-4-00-333	C.E.C. FRANCHISE	-	146,441	145,000	150,000	150,000	150,000
03-4-00-340	CELL TOWERS	87,049	-	-	-	-	-
03-4-00-344	GARBAGE FRANCHISE	-	19,313	22,000	27,000	27,000	27,000
03-4-00-351	SEWER LINES FRANCHISE	33,917	35,273	52,500	57,750	57,750	57,750
03-4-00-360	MISCELLANEOUS	1,273	-	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	12,015	9,980	1,666	940	940	940
03-4-00-369	LOCAL GAS TAX	147,813	148,063	130,000	180,000	180,000	180,000
03-4-00-390	STREET PERMITS	1,550	15,690	2,000	2,000	2,000	2,000
<b>REVENUE SUBTOTAL</b>		<b>423,231</b>	<b>568,946</b>	<b>549,666</b>	<b>627,890</b>	<b>627,890</b>	<b>627,890</b>
<b>GRANTS &amp; PASS THROUGHGS</b>							
03-4-00-640	STATE GRANTS	446,465	45,600	45,000	300,132	300,132	300,132
03-4-00-660	FEDERAL GRANTS	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>446,465</b>	<b>45,600</b>	<b>45,000</b>	<b>300,132</b>	<b>300,132</b>	<b>300,132</b>
<b>TOTAL REVENUE</b>		<b>869,696</b>	<b>614,546</b>	<b>594,666</b>	<b>928,022</b>	<b>928,022</b>	<b>928,022</b>
<b>BEGINNING FUND BALANCE</b>							
03-4-00-400	BEGINNING FUND BALANCE	6,251	267,650	623,617	418,923	418,923	418,923
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>6,251</b>	<b>267,650</b>	<b>623,617</b>	<b>418,923</b>	<b>418,923</b>	<b>418,923</b>
<b>TRANSFERS</b>							
03-4-00-509	TRANSFERS FROM OTHER FUNDS	-	263,835	-	-	-	-
03-4-00-510	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>263,835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
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**03 - STREET FUND**

<b>TOTAL RESOURCES</b>	<b>875,947</b>	<b>1,146,031</b>	<b>1,218,283</b>	<b>1,346,945</b>	<b>1,346,945</b>	<b>1,346,945</b>
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**REQUIREMENTS**

**OPERATING CONTINGENCIES**

03-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 4,200	\$ 76,280	\$ 76,280	\$ 76,280
03-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	35,403	22,840	22,840	22,840
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>39,603</b>	<b>99,120</b>	<b>99,120</b>	<b>99,120</b>

**RESERVES**

03-5-00-440	DEVELOPMENT AGREEMENTS	-	-	186,040	93,020	93,020	93,020
03-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	122,406	141,161	141,161	141,161
03-5-00-445	CAPITAL IMPROVEMENT RESERVE	-	-	31,500	-	-	-
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>339,946</b>	<b>234,181</b>	<b>234,181</b>	<b>234,181</b>

**TRANSFERS**

03-5-00-600	TRANSFER TO RESERVE FUND	-	-	-	-	-	-
03-5-00-602	TRANSFER TO CITY HALL FUND	19,000	19,000	9,100	7,810	7,810	7,810
<b>TOTAL TRANSFERS</b>		<b>19,000</b>	<b>19,000</b>	<b>9,100</b>	<b>7,810</b>	<b>7,810</b>	<b>7,810</b>

**EXPENITURES**

**PERSONNEL SERVICES**

03-5-00-500	CITY MANAGER	20,990	10,870	10,621	9,342	9,342	9,342
03-5-00-501	FINANCE ACCOUNTING ANALYST	3,404	-	-	-	-	-
03-5-00-502	ADMIN ASST	6,489	-	-	-	-	-
03-5-00-503	PUBLIC WORKS DIRECTOR	13,684	15,215	15,800	16,546	16,546	16,546
03-5-00-504	UTILITY TECHNICIAN II	8,135	16,418	7,972	12,530	12,530	12,530
03-5-00-505	UTILITY TECHNICIAN I	38,786	40,717	51,934	72,017	72,017	72,017
03-5-00-509	PLANNING DIRECTOR	14,410	15,245	-	-	-	-
03-5-00-510	UTILITY TECHNICIAN III	-	-	-	-	-	-
03-5-00-511	UTILITY ASST	2,014	3,660	15,062	1,276	1,276	1,276
03-5-00-513	OVERTIME	746	1,941	1,000	2,500	2,500	2,500
03-5-00-515	PLANNING TECHICIAN	2,339	2,455	2,559	2,680	2,680	2,680
03-5-00-518	ACCOUNTING TECHNICIAN	-	-	-	3,714	3,714	3,714
03-5-00-519	DATA ANALYST	2,222	1,350	1,976	8,283	8,283	8,283

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>03 - STREET FUND</b>							
03-5-00-520	PRINCIPAL PLANNER	-	-	-	-	-	-
03-5-00-521	FINANCE OFFICER	-	5,801	6,534	-	-	-
03-5-00-522	PUBLIC WORKS OPS COORDINATOR	-	7,227	7,515	7,874	7,874	7,874
03-5-00-527	CITY RECORDER	5,033	5,922	6,188	4,987	4,987	4,987
03-5-00-529	FINANCE & ADMIN DIRECTOR	8,554	2,619	-	7,351	7,351	7,351
03-5-00-533	MAINTENANCE SUPERVISOR	16,574	6,440	-	-	-	-
03-5-00-573	ON CALL COMPENSATION	-	-	1,925	5,550	5,550	5,550
03-5-00-581	SOCIAL SECURITY	8,517	8,117	7,735	9,231	9,231	9,231
03-5-00-582	WORKER'S COMP	4,237	6,466	8,976	9,935	9,935	9,935
03-5-00-583	PERS/OSPRS	19,532	18,236	18,247	21,170	21,170	21,170
03-5-00-584	MED/DENT/VISION INSURANCE	39,818	38,637	38,925	51,842	51,842	51,842
03-5-00-586	LTD	456	415	366	469	469	469
03-5-00-587	LIFE INSURANCE	100	97	91	121	121	121
03-5-00-588	UNEMPLOYMENT INS.	148	141	129	155	155	155
03-5-00-589	MEDICARE	1,992	1,898	1,809	2,159	2,159	2,159
<b>TOTAL PERSONNEL SERVICES</b>		<b>218,180</b>	<b>209,887</b>	<b>205,364</b>	<b>249,732</b>	<b>249,732</b>	<b>249,732</b>
<b>MATERIALS &amp; SERVICES</b>							
03-5-00-704	RECRUITMENT	-	15	-	-	-	-
03-5-00-705	ADVERTISING	50	147	500	500	500	500
03-5-00-706	AUDIT FEES	7,170	4,368	3,700	3,100	3,100	3,100
03-5-00-710	COMPUTER SOFTWARE MAINT.	750	1,551	1,200	1,600	1,600	1,600
03-5-00-713	DEVELOPMENT REVIEW	1,023	3,428	2,000	2,750	2,750	2,750
03-5-00-714	OFFICE SUPPLIES	1,032	619	700	900	900	900
03-5-00-715	POSTAGE	127	73	100	100	100	100
03-5-00-717	OFFICE EQUIPMENT	-	13	200	300	300	300
03-5-00-721	COPIER/PRINTER	80	242	200	-	-	-
03-5-00-726	CONTRACTED SERVICES	7,732	56,689	22,750	20,400	20,400	20,400
03-5-00-727	PERMITS & FEES	-	258	1,000	1,000	1,000	1,000
03-5-00-733	DUES & SUBSCRIPTIONS	95	106	200	200	200	200
03-5-00-735	TELEPHONE	1,162	1,372	1,220	1,100	1,100	1,100
03-5-00-736	CELLULAR PHONES	826	784	850	1,250	1,250	1,250
03-5-00-740	EDUCATION	380	75	500	500	500	500
03-5-00-743	ELECTRICITY	735	784	2,000	5,500	5,500	5,500
03-5-00-746	SMALL TOOLS & EQUIPMENT	1,767	5,204	5,000	5,000	5,000	5,000
03-5-00-749	ROAD MAINTENANCE	112,826	117,601	160,000	68,000	68,000	68,000

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>03 - STREET FUND</b>							
03-5-00-755	GAS/OIL	6,690	7,234	8,600	6,500	6,500	6,500
03-5-00-761	STREET TREES	-	-	5,000	5,000	5,000	5,000
03-5-00-762	STREET SIGNS	-	-	14,500	7,500	7,500	7,500
03-5-00-765	IMPROVEMENTS & REPAIRS	2,008	42,315	10,000	15,000	15,000	15,000
03-5-00-766	INS: COMP/LIA/UMB	2,248	2,500	7,900	10,200	10,200	10,200
03-5-00-771	MEDICAL TESTING & SERVICES	153	122	200	400	400	400
03-5-00-773	SNOW REMOVAL/STREET CLEANING	1,110	18,950	5,000	10,000	10,000	10,000
03-5-00-777	LEGAL FEES	641	1,599	1,500	1,500	1,500	1,500
03-5-00-778	STREET LIGHTS	6,420	6,271	14,000	7,500	7,500	7,500
03-5-00-782	UNIFORMS	374	658	1,000	2,000	2,000	2,000
03-5-00-789	MILEAGE/TRAVEL REIMBURSEMENT	3	-	-	-	-	-
03-5-00-793	MEETINGS/WORKSHOPS	53	52	150	150	150	150
03-5-00-795	SUPPLIES	4,512	8,229	27,500	20,000	20,000	20,000
03-5-00-796	VEHICLE MAINTENANCE	6,826	8,399	7,800	10,000	10,000	10,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>166,793</b>	<b>289,658</b>	<b>305,270</b>	<b>207,950</b>	<b>207,950</b>	<b>207,950</b>
<b>CAPITAL OUTLAY</b>							
03-5-00-906	CAPITAL OUTLAY	150,224	53,411	177,000	406,152	406,152	406,152
03-5-00-916	INFRASTRUCTURE	54,100	-	142,000	142,000	142,000	142,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>204,324</b>	<b>53,411</b>	<b>319,000</b>	<b>548,152</b>	<b>548,152</b>	<b>548,152</b>
<b>TOTAL EXPENDITURES</b>		<b>589,297</b>	<b>552,956</b>	<b>829,634</b>	<b>1,005,834</b>	<b>1,005,834</b>	<b>1,005,834</b>
<b>TOTAL REQUIRMENTS</b>		<b>608,297</b>	<b>571,956</b>	<b>1,218,283</b>	<b>1,346,945</b>	<b>1,346,945</b>	<b>1,346,945</b>
<b>03-STREET FUND NET TOTAL</b>		<b>267,650</b>	<b>574,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Street SDC Fund

### Description

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

### Accomplishments – FY 2014/15

- Barclay/US 20 Roundabout received funding approval from the 2015-18 STIP.
- Received final approval from the Freight Commission to install a roundabout at Barclay/US 20
- Updated Capital Reserve Plan for future system upgrades.

### Goals and Objectives - FY 2015/16

- Complete Barclay/US 20 Roundabout design with construction estimated to start in the fall of 2016.
- Obtain a TGM grant to update the 2010 Transportation System Plan.
- Begin work on project development for Locust/US 20 intersection improvements

### STREET SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 2,820	\$ 2,915	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0%
System development charges	30,988	68,072	30,000	50,000	50,000	50,000	67%
<b>Total Revenues</b>	<b>33,808</b>	<b>70,987</b>	<b>32,800</b>	<b>52,800</b>	<b>52,800</b>	<b>52,800</b>	<b>61%</b>
Beginning Fund Balance	500,526	534,334	586,001	656,830	656,830	656,830	12%
<b>TOTAL RESOURCES</b>	<b>\$ 534,334</b>	<b>\$ 605,321</b>	<b>\$ 618,801</b>	<b>\$ 709,630</b>	<b>\$ 709,630</b>	<b>\$ 709,630</b>	<b>15%</b>
REQUIREMENTS	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	100%
Capital Improvements	-	-	-	266,980	266,980	266,980	100%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>316,980</b>	<b>316,980</b>	<b>316,980</b>	<b>100%</b>
Reserve for Future Expenditures	-	-	618,801	392,650	392,650	392,650	-37%
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>618,801</b>	<b>709,630</b>	<b>709,630</b>	<b>709,630</b>	<b>15%</b>
<b>NET TOTAL</b>	<b>\$ 534,334</b>	<b>\$ 605,321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013	FY 2013-2014	FY 2014-2015	FY 2015/16	FY 2015/16	FY 2015/16
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
<b>07 - STREET SDC</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
07-4-00-301	INTEREST EARNED	\$ 2,820	\$ 2,915	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
07-4-00-394	TRANSPORTATION SDC	30,988	68,072	30,000	50,000	50,000	50,000
<b>TOTAL REVENUE</b>		<b>33,808</b>	<b>70,987</b>	<b>32,800</b>	<b>52,800</b>	<b>52,800</b>	<b>52,800</b>
<b>BEGINNING FUND BALANCE</b>							
07-4-00-400	BEGINNING FUND BALANCE	500,526	534,334	586,001	656,830	656,830	656,830
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>500,526</b>	<b>534,334</b>	<b>586,001</b>	<b>656,830</b>	<b>656,830</b>	<b>656,830</b>
<b>TOTAL RESOURCES</b>		<b>534,334</b>	<b>605,321</b>	<b>618,801</b>	<b>709,630</b>	<b>709,630</b>	<b>709,630</b>
<b>REQUIRMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
07-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	618,801	392,650	392,650	392,650
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>618,801</b>	<b>392,650</b>	<b>392,650</b>	<b>392,650</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
07-5-00-726	CONTRACTED SERVICE	-	-	-	50,000	50,000	50,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>CAPITAL OUTLAY</b>							
07-5-00-906	CAPITAL OUTLAY	-	-	-	266,980	266,980	266,980
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>266,980</b>	<b>266,980</b>	<b>266,980</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>316,980</b>	<b>316,980</b>	<b>316,980</b>
<b>TOTAL REQUIRMENTS</b>		<b>-</b>	<b>-</b>	<b>618,801</b>	<b>709,630</b>	<b>709,630</b>	<b>709,630</b>
<b>07-STREET SDC FUND NET TOTAL</b>		<b>534,334</b>	<b>605,321</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.

### Goals and Objectives – FY 2015/16

- Complete Park Capital Improvement Plan and update Park SDC’s
- Install restrooms at Clemens Park

### PARK SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 627	\$ 692	\$ 600	\$ 650	\$ 650	\$ 650	8%
System development charges	11,034	27,585	18,400	20,000	20,000	20,000	9%
Intergovernmental	-	-	-	72,000	72,000	72,000	100%
<b>Total Revenues</b>	<b>11,661</b>	<b>28,277</b>	<b>19,000</b>	<b>92,650</b>	<b>92,650</b>	<b>92,650</b>	<b>388%</b>
Beginning Fund Balance	108,366	120,027	142,524	169,620	169,620	169,620	19%
<b>TOTAL RESOURCES</b>	<b>\$ 120,027</b>	<b>\$ 148,304</b>	<b>\$ 161,524</b>	<b>\$ 262,270</b>	<b>\$ 262,270</b>	<b>\$ 262,270</b>	<b>62%</b>
REQUIREMENTS							
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Improvements	-	-	-	90,000	90,000	90,000	100%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>100%</b>
Reserve for Future Expenditures	-	-	161,524	172,270	172,270	172,270	7%
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>161,524</b>	<b>262,270</b>	<b>262,270</b>	<b>262,270</b>	<b>62%</b>
<b>NET TOTAL</b>	<b>\$ 120,027</b>	<b>\$ 148,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>12 - PARK SDC</b>						

## RESOURCES

### REVENUE

12-4-00-301	INTEREST EARNED	\$ 627	\$ 692	\$ 600	\$ 650	\$ 650	\$ 650
12-4-00-321	PARK SDC	11,034	27,585	18,400	20,000	20,000	20,000
12-4-00-365	OR PK & REC GRANT CLEMENS PARK	-	-	-	72,000	72,000	72,000
12-4-00-366	OR PK & REC GRANT MASTER PLAN	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>11,661</b>	<b>28,277</b>	<b>19,000</b>	<b>92,650</b>	<b>92,650</b>	<b>92,650</b>

### GRANTS & PASS THROUGHGS

12-4-00-665	OTHER GRANTS	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>TOTAL REVENUES</b>		<b>11,661</b>	<b>28,277</b>	<b>19,000</b>	<b>92,650</b>	<b>92,650</b>	<b>92,650</b>
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### BEGINNING FUND BALANCE

12-4-00-400	BEGINNING FUND BALANCE	108,366	120,027	142,524	169,620	169,620	169,620
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>108,366</b>	<b>120,027</b>	<b>142,524</b>	<b>169,620</b>	<b>169,620</b>	<b>169,620</b>

<b>TOTAL RESCOURS</b>		<b>120,027</b>	<b>148,304</b>	<b>161,524</b>	<b>262,270</b>	<b>262,270</b>	<b>262,270</b>
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## REQUIREMENTS

### RESERVE FOR FUTURE EXPENDITURES

12-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	161,524	172,270	172,270	172,270
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>161,524</b>	<b>172,270</b>	<b>172,270</b>	<b>172,270</b>

### EXPENDITURES

#### MATERIALS & SERVICES

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

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>12 - PARK SDC</b>						
<b>CAPITAL OUTLAY</b>						
12-5-00-906 CAPITAL OUTLAY	-	-	-	-	-	-
12-5-00-952 CLEMENS PARK	-	-	-	90,000	90,000	90,000
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>TOTAL REQUIREMENTS</b>	-	-	161,524	262,270	262,270	262,270
<b>12-PARK SDC FUND NET TOTAL</b>	120,027	148,304	-	-	-	-



## Parking District Fund

### Description

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

### Accomplishments – FY 2014/15

- Completed Hood/Ash Street Parking Improvements

### Goals & Objectives FY 2015/16

- Evaluate future Parking District Improvement projects north of Main Avenue and present the options to Council for their prioritization.

### PARKING DISTRICT FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Licenses And Fees	\$ 13,678	\$ 14,903	\$ 14,000	\$ 14,500	\$ 14,500	\$ 14,500	4%
Reimbursements	10,324	1,211	50,000	-	-	-	-100%
Interest	513	619	500	600	600	600	20%
Total Revenues	<b>24,515</b>	<b>16,733</b>	<b>64,500</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>	<b>-77%</b>
Beginning Fund Balance	79,784	104,299	106,286	119,528	119,528	119,528	12%
<b>TOTAL RESOURCES</b>	<b>\$ 104,299</b>	<b>\$ 121,032</b>	<b>\$ 170,786</b>	<b>\$ 134,628</b>	<b>\$ 134,628</b>	<b>\$ 134,628</b>	<b>-21%</b>
REQUIREMENTS							
Expenditures:							
Capital Improvements	\$ -	\$ 14,588	\$ 55,000	\$ -	\$ -	\$ -	-100%
Total Expenditures	-	<b>14,588</b>	<b>55,000</b>	-	-	-	<b>-100%</b>
Reserve for Future Expenditures	-	-	115,786	134,628	134,628	134,628	16%
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>14,588</b>	<b>170,786</b>	<b>134,628</b>	<b>134,628</b>	<b>134,628</b>	<b>-21%</b>
<b>NET TOTAL</b>	<b>\$ 104,299</b>	<b>\$ 106,444</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013	FY 2013-2014	FY 2014-2015	FY 2015/16	FY 2015/16	FY 2015/16
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
					PROPOSED	APPROVED	ADOPTED
<b>13- PARKING DISTRICT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
13-4-00-301	INTEREST EARNED	\$ 513	\$ 619	\$ 500	\$ 600	\$ 600	\$ 600
13-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	50,000	-	-	-
13-4-00-375	PARKING DISTRICT	13,678	14,903	14,000	14,500	14,500	14,500
13-4-00-376	REIMBURSEMENT FEE	10,324	1,211	-	-	-	-
<b>TOTAL REVENUES</b>		<b>24,515</b>	<b>16,733</b>	<b>64,500</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>
<b>BEGINNING FUND BALANCE</b>							
13-4-00-400	BEGINNING FUND BALANCE	79,784	104,299	106,286	119,528	119,528	119,528
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>79,784</b>	<b>104,299</b>	<b>106,286</b>	<b>119,528</b>	<b>119,528</b>	<b>119,528</b>
<b>TOTAL RESOURCES</b>		<b>104,299</b>	<b>121,032</b>	<b>170,786</b>	<b>134,628</b>	<b>134,628</b>	<b>134,628</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
13-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	115,786	134,628	134,628	134,628
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>115,786</b>	<b>134,628</b>	<b>134,628</b>	<b>134,628</b>
<b>EXPENDITURES</b>							
<b>CAPITAL OUTLAY</b>							
13-5-00-906	CAPITAL OUTLAY	-	14,588	55,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>14,588</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>14,588</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIRMENTS</b>		<b>-</b>	<b>14,588</b>	<b>170,786</b>	<b>134,628</b>	<b>134,628</b>	<b>134,628</b>
<b>13-PARKING DISTRICT FUND NET TOTAL</b>		<b>104,299</b>	<b>106,444</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 08-09, the fund was reclassified to a debt service fund and only accounts for debt service payments for the city hall.

### Budget Highlights

- Main source of revenue is transfers from other funds to pay the annual debt service payment of \$55,800. Annual debt service payments have decrease by 60% due to refinancing in June 2014.

### CITY HALL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenue:							
Interest/Loan Proceeds	\$ 73	\$ 710,159	\$ 50	\$ 40	\$ 40	\$ 40	-20%
<b>Total Revenues</b>	<b>73</b>	<b>710,159</b>	<b>50</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>-20%</b>
Beginning Fund Balance	15,323	15,331	23,118	13,125	13,125	13,125	-43%
Transfers In	138,700	138,700	65,000	55,800	55,800	55,800	-14%
<b>TOTAL RESOURCES</b>	<b>\$ 154,096</b>	<b>\$ 864,190</b>	<b>\$ 88,168</b>	<b>\$ 68,965</b>	<b>\$ 68,965</b>	<b>\$ 68,965</b>	<b>-22%</b>
REQUIREMENTS							
Expenditure:							
Debt Service	\$ 138,765	\$ 851,184	\$ 64,694	\$ 55,800	\$ 55,800	\$ 55,800	-14%
<b>Total Expenditure</b>	<b>138,765</b>	<b>851,184</b>	<b>64,694</b>	<b>55,800</b>	<b>55,800</b>	<b>55,800</b>	<b>-14%</b>
Reserve for Future Expenditures	-	-	23,474	13,165	13,165	13,165	-44%
<b>TOTAL REQUIREMENTS</b>	<b>138,765</b>	<b>851,184</b>	<b>88,168</b>	<b>68,965</b>	<b>68,965</b>	<b>68,965</b>	<b>-22%</b>
<b>NET TOTAL</b>	<b>\$ 15,331</b>	<b>\$ 13,006</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>18 - CITY HALL DEBT SERVICE</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
18-4-00-301	INTEREST EARNED	\$ 73	\$ 33	\$ 50	\$ 40	\$ 40	\$ 40
18-4-00-347	LOAN PROCEEDS	-	710,126	-	-	-	-
<b>TOTAL REVENUES</b>		<b>73</b>	<b>710,159</b>	<b>50</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>BEGINNING FUND BALANCE</b>							
18-4-00-400	BEGINNING FUND BALANCE	15,323	15,331	23,118	13,125	13,125	13,125
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>15,323</b>	<b>15,331</b>	<b>23,118</b>	<b>13,125</b>	<b>13,125</b>	<b>13,125</b>
<b>TRANSFERS</b>							
18-4-00-509	TRANSFERS FROM OTHER FUNDS	76,000	76,000	35,750	30,700	30,700	30,700
18-4-00-510	TRANSFER FROM GENERAL FUND	62,700	62,700	29,250	25,100	25,100	25,100
<b>TOTAL TRANSFERS</b>		<b>138,700</b>	<b>138,700</b>	<b>65,000</b>	<b>55,800</b>	<b>55,800</b>	<b>55,800</b>
<b>TOTAL RESOURCES</b>		<b>154,096</b>	<b>864,190</b>	<b>88,168</b>	<b>68,965</b>	<b>68,965</b>	<b>68,965</b>
<b>REQUIRMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
18-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	23,474	13,165	13,165	13,165
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>23,474</b>	<b>13,165</b>	<b>13,165</b>	<b>13,165</b>
<b>EXPENDITURES</b>							
<b>DEBT SERVICE</b>							
18-5-00-800	BANK LOAN INTEREST	43,565	43,789	19,736	14,600	14,600	14,600
18-5-00-820	BANK LOAN PRINCIPAL	95,200	99,769	44,958	41,200	41,200	41,200
18-5-00-822	LOAN PAYMENT/REFUND	-	707,626	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>138,765</b>	<b>851,184</b>	<b>64,694</b>	<b>55,800</b>	<b>55,800</b>	<b>55,800</b>
<b>TOTAL EXPENDITURES</b>		<b>138,765</b>	<b>851,184</b>	<b>64,694</b>	<b>55,800</b>	<b>55,800</b>	<b>55,800</b>
<b>TOTAL REQUIRMENTS</b>		<b>138,765</b>	<b>851,184</b>	<b>88,168</b>	<b>68,965</b>	<b>68,965</b>	<b>68,965</b>
<b>18-CITY HALL DEBT SERVICE FUND NET TOTAL</b>		<b>15,331</b>	<b>13,006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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## Water Fund

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### Description

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

### Fund Resources

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

### Accomplishments – FY 2014/15

- Received the “Outstanding Performance” designation from the Oregon Health Authority during the 2014 Sanitary Survey.
- Completed 2014 hydrant testing and painting for the entire water system
- Completed backflow testing for the entire water system
- Updated Capital Reserve Plan for future system and equipment replacement/upgrades.
- Inspected and Accepted 1450 Lineal feet of new water mainline with an additional 24 service lines.
- Complete the design and specifications for the Barclay Square waterline project
- Complete the Edge of the Pines fire hydrant improvements.
- Inspected and accepted water system improvements for Cold Springs South, Deschutes County Medical Clinic and Three Creeks Brewing.
- Complete the water system infrastructure analysis with presentation to Council. Next step is to update the Water SDC List.

### Goals and Objectives – FY 2015/16

- Construct the Barclay Square waterline improvement project
- Complete GIS update of the water system mainlines, hydrants & service lines
- Design/Bid and construct the Sisters Airport mainline extensions
- Complete the Water Infrastructure update process including the water master plan update



### WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Water Receipts	\$ 509,768	\$ 501,980	\$ 505,000	\$ 560,000	\$ 560,000	\$ 560,000	11%
Charges For Services	30,328	43,650	33,800	39,900	39,900	39,900	18%
Licenses And Fees	1,588	9,227	5,000	9,000	9,000	9,000	80%
Intergovernmental	-	-	-	84,500	84,500	84,500	100%
Reimbursements	93,643	12,471	666	-	-	-	-100%
Interest	1,088	1,627	1,000	1,500	1,500	1,500	50%
Miscellaneous	1,332	150	-	-	-	-	0%
<b>Total Revenues</b>	<b>637,747</b>	<b>569,105</b>	<b>545,466</b>	<b>694,900</b>	<b>694,900</b>	<b>694,900</b>	<b>27%</b>
Transfers In	-	36,706	-	-	-	-	0%
Beginning Fund Balance	99,611	222,748	398,996	493,396	493,396	493,396	24%
<b>TOTAL RESOURCES</b>	<b>\$ 737,358</b>	<b>\$ 828,559</b>	<b>\$ 944,462</b>	<b>\$ 1,188,296</b>	<b>\$ 1,188,296</b>	<b>\$ 1,188,296</b>	<b>26%</b>
REQUIREMENTS	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Personnel Services	\$ 201,240	\$ 190,820	\$ 216,798	\$ 210,022	\$ 210,022	\$ 210,022	-3%
Materials & Services	164,720	197,668	194,845	211,820	211,820	211,820	9%
Capital Improvements	124,650	12,734	25,760	18,860	18,860	18,860	-27%
<b>Total Expenditures</b>	<b>490,610</b>	<b>401,222</b>	<b>437,403</b>	<b>440,702</b>	<b>440,702</b>	<b>440,702</b>	<b>1%</b>
Operating Contingency	-	-	140,250	176,974	176,974	176,974	26%
Reserves	-	-	355,759	561,130	561,130	561,130	58%
Transfers Out	24,000	24,000	11,050	9,490	9,490	9,490	-14%
<b>TOTAL REQUIREMENTS</b>	<b>\$ 514,610</b>	<b>\$ 425,222</b>	<b>\$ 944,462</b>	<b>\$ 1,188,296</b>	<b>\$ 1,188,296</b>	<b>\$ 1,188,296</b>	<b>26%</b>
<b>NET TOTAL</b>	<b>\$ 222,748</b>	<b>\$ 403,337</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>02 - WATER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
02-4-00-301	INTEREST EARNED	\$ 1,088	\$ 1,627	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
02-4-00-314	PUBLIC WORKS FEES	1,588	9,227	5,000	9,000	9,000	9,000
02-4-00-323	TSID IRRIGATION	3,500	-	-	-	-	-
02-4-00-324	WATER PROCESSING/TRANS FEE	3,080	3,875	2,500	3,000	3,000	3,000
02-4-00-325	WATER PENALTIES	-	4,824	5,000	6,500	6,500	6,500
02-4-00-341	BACKFLOW TESTING FEES	8,879	11,483	12,000	12,500	12,500	12,500
02-4-00-359	WATER MITIGATION FEES	-	-	-	-	-	-
02-4-00-360	MISCELLANEOUS	1,332	150	-	-	-	-
02-4-00-362	REFUNDS/REIMBURSEMENTS	93,643	12,471	666	-	-	-
02-4-00-371	WATER RECEIPTS	509,768	501,980	505,000	560,000	560,000	560,000
02-4-00-372	SERVICE RECONNECT FEE	210	195	300	200	200	200
02-4-00-373	METER INSTALL	13,075	23,680	12,000	15,000	15,000	15,000
02-4-00-377	BULK WATER	1,584	(1,907)	1,000	1,200	1,200	1,200
02-4-00-388	WATER TAP FEE	-	1,500	1,000	1,500	1,500	1,500
<b>REVENUE SUBTOTAL</b>		<b>637,747</b>	<b>569,105</b>	<b>545,466</b>	<b>610,400</b>	<b>610,400</b>	<b>610,400</b>
<b>GRANTS &amp; PASS THROUGHGS</b>							
02-4-00-650	STATE GRANTS	-	-	-	84,500	84,500	84,500
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>84,500</b>	<b>84,500</b>	<b>84,500</b>
<b>TOTAL REVENUE</b>		<b>637,747</b>	<b>569,105</b>	<b>545,466</b>	<b>694,900</b>	<b>694,900</b>	<b>694,900</b>
<b>BEGINNING FUND BALANCE</b>							
02-4-00-400	BEGINNING FUND BALANCE	99,611	222,748	398,996	493,396	493,396	493,396
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>99,611</b>	<b>222,748</b>	<b>398,996</b>	<b>493,396</b>	<b>493,396</b>	<b>493,396</b>
<b>TRANSFERS</b>							
02-4-00-509	TRANSFERS FROM OTHER FUNDS	-	36,706	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>36,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>737,358</b>	<b>828,559</b>	<b>944,462</b>	<b>1,188,296</b>	<b>1,188,296</b>	<b>1,188,296</b>

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
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**02 - WATER FUND**

**REQUIREMENTS**

**OPERATING CONTINGENCIES**

02-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 56,500	\$ 70,307	\$ 70,307	\$ 70,307
02-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	83,750	106,667	106,667	106,667
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>140,250</b>	<b>176,974</b>	<b>176,974</b>	<b>176,974</b>

**RESERVES**

02-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	287,641	373,530	373,530	373,530
02-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	68,118	187,600	187,600	187,600
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>355,759</b>	<b>561,130</b>	<b>561,130</b>	<b>561,130</b>

**TRANSFERS**

02-5-00-602	TRANSFER TO CITY HALL FUND	24,000	24,000	11,050	9,490	9,490	9,490
<b>TOTAL TRANSFERS</b>		<b>24,000</b>	<b>24,000</b>	<b>11,050</b>	<b>9,490</b>	<b>9,490</b>	<b>9,490</b>

**EXPENDITURES**

**PERSONNEL SERVICES**

02-5-00-500	CITY MANAGER	20,990	10,870	10,621	9,342	9,342	9,342
02-5-00-501	FINANCE ACCOUNTING ANALYST	3,404	-	-	-	-	-
02-5-00-502	ADMIN ASST	3,244	3,739	3,602	3,771	3,771	3,771
02-5-00-503	PUBLIC WORKS DIRECTOR	13,684	15,215	23,700	24,819	24,819	24,819
02-5-00-504	UTILITY TECHNICIAN II	8,214	16,259	3,986	4,177	4,177	4,177
02-5-00-505	UTILITY TECHNICIAN I	31,812	33,492	49,977	47,893	47,893	47,893
02-5-00-507	UTILITY BILLING CLERK	7,801	4,456	-	-	-	-
02-5-00-509	PLANNING DIRECTOR	-	-	-	-	-	-
02-5-00-510	UTILITY TECHNICIAN III	-	-	-	-	-	-
02-5-00-511	UTILITY ASST	1,007	1,830	2,586	-	-	-
02-5-00-513	OVERTIME	586	1,821	2,000	3,000	3,000	3,000
02-5-00-515	PLANNING TECHNICIAN	2,339	2,455	2,559	2,680	2,680	2,680
02-5-00-517	OFFICE SPECIALIST I	4,288	3,748	-	-	-	-
02-5-00-518	ACCOUNTING TECHNICIAN	-	-	-	11,143	11,143	11,143
02-5-00-519	DATA ANALYST	1,111	829	1,976	8,283	8,283	8,283
02-5-00-520	PRINCIPAL PLANNER	-	-	-	-	-	-
02-5-00-521	FINANCE OFFICER	-	5,801	6,534	-	-	-
02-5-00-522	PUBLIC WORKS OPS COORDINATOR	-	3,613	3,758	3,937	3,937	3,937

		2012-2013	FY 2013-2014	FY 2014-2015	FY 2015/16	FY 2015/16	FY 2015/16
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
02 - WATER FUND					PROPOSED	APPROVED	ADOPTED
02-5-00-523	ACCOUNTING CLERK	-	3,811	17,486	-	-	-
02-5-00-527	CITY RECORDER	5,033	5,922	6,188	4,987	4,987	4,987
02-5-00-529	FINANCE & ADMIN DIRECTOR	12,831	3,929	-	7,351	7,351	7,351
02-5-00-533	MAINTENANCE SUPERVISOR	16,574	6,440	-	-	-	-
02-5-00-573	ON CALL COMPENSATION	-	-	2,887	1,110	1,110	1,110
02-5-00-581	SOCIAL SECURITY	7,740	7,269	7,748	7,917	7,917	7,917
02-5-00-582	WORKER'S COMP	3,589	5,502	6,707	5,945	5,945	5,945
02-5-00-583	PERS/OSPRS	18,080	16,730	18,706	18,657	18,657	18,657
02-5-00-584	MED/DENT/VISION INSURANCE	36,470	34,761	43,357	42,516	42,516	42,516
02-5-00-586	LTD	393	391	386	410	410	410
02-5-00-587	LIFE INSURANCE	99	105	92	101	101	101
02-5-00-588	UNEMPLOYMENT INS.	140	132	130	132	132	132
02-5-00-589	MEDICARE	1,811	1,700	1,812	1,851	1,851	1,851
<b>TOTAL PERSONNEL SERVICES</b>		<b>201,240</b>	<b>190,820</b>	<b>216,798</b>	<b>210,022</b>	<b>210,022</b>	<b>210,022</b>

**MATERIALS & SERVICES**

02-5-00-704	RECRUITMENT	-	8	-	-	-	-
02-5-00-705	ADVERTISING	50	-	200	100	100	100
02-5-00-706	AUDIT FEES	2,390	2,201	2,550	2,500	2,500	2,500
02-5-00-710	COMPUTER SOFTWARE MAINT.	3,965	6,434	3,900	3,900	3,900	3,900
02-5-00-712	CHEMICALS	369	789	1,500	1,000	1,000	1,000
02-5-00-713	DEVELOPMENT REVIEW	1,952	6,702	3,000	5,500	5,500	5,500
02-5-00-714	OFFICE SUPPLIES	1,424	933	1,300	1,115	1,115	1,115
02-5-00-715	POSTAGE	4,027	5,569	4,300	4,800	4,800	4,800
02-5-00-717	OFFICE EQUIPMENT	-	11	1,000	1,000	1,000	1,000
02-5-00-721	COPIER/PRINTER	227	222	700	630	630	630
02-5-00-722	CHLORINATOR REPAIRS	97	1,455	1,000	1,500	1,500	1,500
02-5-00-726	CONTRACTED SERVICES	14,947	8,438	13,200	15,000	15,000	15,000
02-5-00-727	PERMITS & FEES	1,265	232	500	1,000	1,000	1,000
02-5-00-733	DUES & SUBSCRIPTIONS	519	2,848	1,000	1,000	1,000	1,000
02-5-00-735	TELEPHONE	2,064	1,486	1,395	1,000	1,000	1,000
02-5-00-736	CELLULAR PHONES	684	605	450	675	675	675
02-5-00-740	EDUCATION	1,760	585	1,500	1,500	1,500	1,500
02-5-00-743	ELECTRICITY	30,453	30,848	32,000	32,000	32,000	32,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	366	2,033	2,000	2,000	2,000	2,000

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>02 - WATER FUND</b>						
02-5-00-748	BACKFLOW TESTING SERVICE	11,998	14,066	13,000	13,000	13,000
02-5-00-755	GAS/OIL	5,898	6,404	7,800	5,500	5,500
02-5-00-765	IMPROVEMENTS & REPAIRS	465	2,135	2,500	3,000	3,000
02-5-00-766	INS: COMP/LIA/UMB	3,931	4,587	7,100	7,500	7,500
02-5-00-768	INTERNAL GENERAL FUND SERVICES	9,300	9,300	9,300	9,300	9,300
02-5-00-769	ENGINEERING	468	-	-	-	-
02-5-00-770	WATER LOCATE SERVICE	106	218	200	200	200
02-5-00-771	MEDICAL TESTING & SERVICES	121	99	200	200	200
02-5-00-772	ROW FRANCHISE FEE	25,488	25,099	37,350	39,200	39,200
02-5-00-775	LABORATORY FEES	7,751	912	3,000	2,500	2,500
02-5-00-777	LEGAL FEES	925	442	1,000	1,000	1,000
02-5-00-779	WATER SYSTEM REPAIRS	13,921	16,241	15,000	15,000	15,000
02-5-00-780	CREDIT CARD FEE	3,024	3,702	2,500	4,000	4,000
02-5-00-782	UNIFORMS	332	554	1,000	1,500	1,500
02-5-00-788	METERS & PARTS	9,192	35,925	15,000	25,000	25,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	573	-	-	-	-
02-5-00-793	MEETINGS/WORKSHOPS	68	36	100	100	100
02-5-00-795	SUPPLIES	2,792	2,207	3,000	3,000	3,000
02-5-00-796	VEHICLE MAINTENANCE	1,808	3,960	4,800	5,500	5,500
02-5-00-799	BAD DEBT EXPENSE	-	382	500	100	100
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>164,720</b>	<b>197,668</b>	<b>194,845</b>	<b>211,820</b>	<b>211,820</b>
<b>CAPITAL OUTLAY</b>						
02-5-00-906	CAPITAL OUTLAY	124,650	12,734	25,760	18,860	18,860
<b>TOTAL CAPITAL OUTLAY</b>		<b>124,650</b>	<b>12,734</b>	<b>25,760</b>	<b>18,860</b>	<b>18,860</b>
<b>TOTAL EXPENDITURES</b>		<b>490,610</b>	<b>401,222</b>	<b>437,403</b>	<b>440,702</b>	<b>440,702</b>
<b>TOTAL REQUIREMENTS</b>		<b>514,610</b>	<b>425,222</b>	<b>944,462</b>	<b>1,188,296</b>	<b>1,188,296</b>
<b>02-WATER FUND NET TOTAL</b>		<b>222,748</b>	<b>403,337</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 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.

### Goals and Objectives – FY 2015/16

- Complete Barclay Square waterline improvements
- Complete Water Infrastructure analysis
- Update Water SDC list

### WATER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 4,642	\$ 4,554	\$ 4,300	\$ 4,500	\$ 4,500	\$ 4,500	5%
System development charges	93,779	223,177	200,000	155,000	155,000	155,000	-23%
<b>Total Revenues</b>	<b>98,421</b>	<b>227,731</b>	<b>204,300</b>	<b>159,500</b>	<b>159,500</b>	<b>159,500</b>	<b>-22%</b>
Beginning Fund Balance	811,973	775,203	981,598	1,154,431	1,154,431	1,154,431	18%
<b>TOTAL RESOURCES</b>	<b>\$ 910,394</b>	<b>\$ 1,002,934</b>	<b>\$ 1,185,898</b>	<b>\$ 1,313,931</b>	<b>\$ 1,313,931</b>	<b>\$ 1,313,931</b>	<b>11%</b>
REQUIREMENTS							
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Improvements	135,191	-	55,240	47,140	47,140	47,140	-15%
<b>Total Expenditures</b>	<b>135,191</b>	<b>-</b>	<b>55,240</b>	<b>47,140</b>	<b>47,140</b>	<b>47,140</b>	<b>-15%</b>
Reserve for Future Expenditures	-	-	1,130,658	1,266,791	1,266,791	1,266,791	12%
<b>TOTAL REQUIREMENTS</b>	<b>135,191</b>	<b>-</b>	<b>1,185,898</b>	<b>1,313,931</b>	<b>1,313,931</b>	<b>1,313,931</b>	<b>11%</b>
<b>NET TOTAL</b>	<b>\$ 775,203</b>	<b>\$ 1,002,934</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>11 - WATER SDC</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
11-4-00-301	INTEREST EARNED	\$ 4,642	\$ 4,554	\$ 4,300	\$ 4,500	\$ 4,500	\$ 4,500
11-4-00-394	WATER SDC	93,779	223,177	200,000	155,000	155,000	155,000
<b>TOTAL REVENUE</b>		<b>98,421</b>	<b>227,731</b>	<b>204,300</b>	<b>159,500</b>	<b>159,500</b>	<b>159,500</b>
<b>BEGINNING FUND BALANCE</b>							
11-4-00-400	BEGINNING FUND BALANCE	811,973	775,203	981,598	1,154,431	1,154,431	1,154,431
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>811,973</b>	<b>775,203</b>	<b>981,598</b>	<b>1,154,431</b>	<b>1,154,431</b>	<b>1,154,431</b>
<b>TOTAL RESOURCES</b>		<b>910,394</b>	<b>1,002,934</b>	<b>1,185,898</b>	<b>1,313,931</b>	<b>1,313,931</b>	<b>1,313,931</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
11-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	1,130,658	1,266,791	1,266,791	1,266,791
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,130,658</b>	<b>1,266,791</b>	<b>1,266,791</b>	<b>1,266,791</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
11-5-00-726	CONTRACTED SERVICES	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
11-5-00-906	CAPITAL OUTLAY	135,191	-	55,240	47,140	47,140	47,140
<b>TOTAL CAPITAL OUTLAY</b>		<b>135,191</b>	<b>-</b>	<b>55,240</b>	<b>47,140</b>	<b>47,140</b>	<b>47,140</b>
<b>TOTAL EXPENDITURES</b>		<b>135,191</b>	<b>-</b>	<b>55,240</b>	<b>47,140</b>	<b>47,140</b>	<b>47,140</b>
<b>TOTAL REQUIREMENTS</b>		<b>135,191</b>	<b>-</b>	<b>1,185,898</b>	<b>1,313,931</b>	<b>1,313,931</b>	<b>1,313,931</b>
<b>11-WATER SDC FUND NET TOTAL</b>		<b>775,203</b>	<b>1,002,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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## Sewer Fund

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### Description

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

### Fund Resources

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

### Accomplishments – FY 2014/15

- Updated Capital Reserve Plan for future system and equipment replacement/upgrades.
- Re-financed existing sewer system debt to reduce debt service payments
- Cleaned over 4 miles of collection system piping
- Inspected and accepted sewer system improvements for Cold Springs South and Deschutes County Medical Clinic
- Completed ornamental tree nursery construction and planted a total of 260 trees that will be irrigated with treated effluent
- Completed Sewer Rate adjustment

### Goals and Objectives – FY 2015/16

- Prepare for implementing the first phase of the Lazy Z Reuse Plan.
- Develop energy saving solutions for the operations of the Wastewater Treatment Facility.
- Evaluate sewer rate structure/effect of averaging sewer rates base on year round use (vs. winter averaging).



## SEWER FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Sewer Receipts	\$ 678,342	\$ 705,461	\$ 770,000	\$ 825,000	\$ 825,000	\$ 825,000	7%
Charges For Services	8,389	9,402	8,000	8,500	8,500	8,500	6%
Licenses And Fees	1,588	9,227	5,000	9,000	9,000	9,000	80%
Intergovernmental	21,210	-	-	134,226	134,226	134,226	100%
Interest/Loan Proceeds	4,414	783,263	4,200	4,000	4,000	4,000	-5%
Rental income	48,000	48,000	24,000	12,000	12,000	12,000	-50%
Miscellaneous	88,831	20,603	666	1,100	1,100	1,100	65%
<b>Total Revenues</b>	<b>850,774</b>	<b>1,575,956</b>	<b>811,866</b>	<b>993,826</b>	<b>993,826</b>	<b>993,826</b>	<b>22%</b>
Beginning Fund Balance	944,415	942,062	906,275	1,004,116	1,004,116	1,004,116	11%
<b>TOTAL RESOURCES</b>	<b>\$ 1,795,189</b>	<b>\$ 2,518,018</b>	<b>\$ 1,718,141</b>	<b>\$ 1,997,942</b>	<b>\$ 1,997,942</b>	<b>\$ 1,997,942</b>	<b>16%</b>
REQUIREMENTS	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Personnel Services	\$ 196,038	\$ 183,905	\$ 153,866	\$ 166,977	\$ 166,977	\$ 166,977	9%
Materials & Services	218,024	190,220	213,345	227,980	227,980	227,980	7%
Capital Improvements	-	5,664	5,000	134,226	134,226	134,226	2585%
Debt Service	406,065	1,208,312	375,144	374,070	374,070	374,070	0%
<b>Total Expenditures</b>	<b>820,127</b>	<b>1,588,101</b>	<b>747,355</b>	<b>903,253</b>	<b>903,253</b>	<b>903,253</b>	<b>21%</b>
Unappropriated Reserves	-	-	313,250	313,310	313,310	313,310	0%
Operating Contingency	-	-	108,696	150,122	150,122	150,122	38%
Reserves	-	-	533,240	617,857	617,857	617,857	16%
Transfers Out	33,000	33,000	15,600	13,400	13,400	13,400	-14%
<b>TOTAL REQUIREMENTS</b>	<b>\$ 853,127</b>	<b>\$ 1,621,101</b>	<b>\$ 1,718,141</b>	<b>\$ 1,997,942</b>	<b>\$ 1,997,942</b>	<b>\$ 1,997,942</b>	<b>16%</b>
<b>NET TOTAL</b>	<b>\$ 942,062</b>	<b>\$ 896,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>05 - SEWER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
05-4-00-301	INTEREST EARNED	\$ 4,414	\$ 4,074	\$ 4,200	\$ 4,000	\$ 4,000	\$ 4,000
05-4-00-314	PUBLIC WORKS FEES	1,588	9,227	5,000	9,000	9,000	9,000
05-4-00-327	SEWER RECEIPTS	678,342	705,461	770,000	825,000	825,000	825,000
05-4-00-337	OVERNIGHT PARK SEWER RECEIPTS	8,389	9,402	8,000	8,500	8,500	8,500
05-4-00-347	LOAN PROCEEDS	-	779,189	-	-	-	-
05-4-00-354	PROPERTY RENTAL	48,000	48,000	24,000	12,000	12,000	12,000
05-4-00-360	MISCELLANEOUS	88,759	152	-	-	-	-
05-4-00-362	REFUNDS/REIMBURSEMENTS	72	19,351	666	-	-	-
05-4-00-381	SEWER TAP FEE	-	1,100	-	1,100	1,100	1,100
<b>REVENUE SUBTOTAL</b>		<b>829,564</b>	<b>1,575,956</b>	<b>811,866</b>	<b>859,600</b>	<b>859,600</b>	<b>859,600</b>
<b>GRANTS &amp; PASS THROUGHGS</b>							
05-4-00-640	STATE GRANTS	21,210	-	-	134,226	134,226	134,226
<b>TOTAL GRANTS &amp; PASS THROUGHGS</b>		<b>21,210</b>	<b>-</b>	<b>-</b>	<b>134,226</b>	<b>134,226</b>	<b>134,226</b>
<b>TOTAL REVENUES</b>		<b>850,774</b>	<b>1,575,956</b>	<b>811,866</b>	<b>993,826</b>	<b>993,826</b>	<b>993,826</b>
<b>BEGINNING FUND BALANCE</b>							
05-4-00-400	BEGINNING FUND BALANCE	944,415	942,062	906,275	1,004,116	1,004,116	1,004,116
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>944,415</b>	<b>942,062</b>	<b>906,275</b>	<b>1,004,116</b>	<b>1,004,116</b>	<b>1,004,116</b>
<b>TOTAL RESOURCES</b>		<b>1,795,189</b>	<b>2,518,018</b>	<b>1,718,141</b>	<b>1,997,942</b>	<b>1,997,942</b>	<b>1,997,942</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
05-5-00-400	OPERATING CONTINGENCY	-	-	58,500	65,826	65,826	65,826
05-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	50,196	84,296	84,296	84,296
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>108,696</b>	<b>150,122</b>	<b>150,122</b>	<b>150,122</b>

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>05 - SEWER FUND</b>							
<b>RESERVES</b>							
05-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	511,816	575,017	575,017	575,017
05-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	21,424	42,840	42,840	42,840
<b>TOTAL RESERVES</b>		-	-	<b>533,240</b>	<b>617,857</b>	<b>617,857</b>	<b>617,857</b>
<b>UNAPPROPRIATED RESERVES</b>							
05-5-00-455	DEBT SERVICE	-	-	313,250	313,310	313,310	313,310
<b>TOTAL UNAPPROPRIATED RESERVES</b>		-	-	<b>313,250</b>	<b>313,310</b>	<b>313,310</b>	<b>313,310</b>
<b>TRANSFERS</b>							
05-5-00-602	TRANSFER TO CITY HALL FUND	33,000	33,000	15,600	13,400	13,400	13,400
<b>TOTAL TRANSFERS</b>		<b>33,000</b>	<b>33,000</b>	<b>15,600</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
05-5-00-500	CITY MANAGER	22,604	11,706	10,621	9,342	9,342	9,342
05-5-00-501	FINANCE ACCOUNTING ANALYST	3,404	-	-	-	-	-
05-5-00-502	ADMIN ASST	3,244	2,671	3,602	3,771	3,771	3,771
05-5-00-503	PUBLIC WORKS DIRECTOR	13,684	15,215	15,800	16,546	16,546	16,546
05-5-00-504	UTILITY TECHNICIAN II	16,508	19,071	15,944	16,707	16,707	16,707
05-5-00-505	UTILITY TECHNICIAN I	31,696	33,063	14,967	20,949	20,949	20,949
05-5-00-507	UTILITY BILLING CLERK	5,572	3,183	-	-	-	-
05-5-00-509	PLANNING DIRECTOR	-	-	-	-	-	-
05-5-00-510	UTILITY TECHNICIAN III	-	-	-	-	-	-
05-5-00-513	OVERTIME	658	1,726	1,500	1,500	1,500	1,500
05-5-00-515	PLANNING TECHICIAN	2,339	2,455	2,559	2,680	2,680	2,680
05-5-00-517	OFFICE SPECIALIST I	3,063	2,677	-	-	-	-
05-5-00-518	ACCOUNTING TECHNICIAN	-	-	-	7,429	7,429	7,429
05-5-00-519	DATA ANALYST	1,111	829	1,976	8,283	8,283	8,283
05-5-00-520	PRINCIPAL PLANNER	-	-	-	-	-	-
05-5-00-521	FINANCE OFFICER	-	5,801	6,534	-	-	-
05-5-00-522	PUBLIC WORKS OPS COORDINATOR	-	3,613	3,758	3,937	3,937	3,937
05-5-00-523	ACCOUNTING CLERK	-	2,722	8,743	-	-	-
05-5-00-527	CITY RECORDER	5,420	6,377	6,664	4,987	4,987	4,987
05-5-00-529	FINANCE & ADMIN DIRECTOR	12,831	3,929	-	7,351	7,351	7,351

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>05 - SEWER FUND</b>							
05-5-00-533	MAINTENANCE SUPERVISOR	5,525	2,147	-	-	-	-
05-5-00-573	ON CALL COMPENSATION	-	-	2,887	1,110	1,110	1,110
05-5-00-581	SOCIAL SECURITY	7,523	6,926	5,696	6,236	6,236	6,236
05-5-00-582	WORKER'S COMP	3,154	4,820	4,534	4,167	4,167	4,167
05-5-00-583	PERS/OSPRS	17,117	15,648	13,820	14,688	14,688	14,688
05-5-00-584	MED/DENT/VISION INSURANCE	38,250	37,118	32,476	35,333	35,333	35,333
05-5-00-586	LTD	361	377	291	326	326	326
05-5-00-587	LIFE INSURANCE	86	92	66	71	71	71
05-5-00-588	UNEMPLOYMENT INS.	129	120	96	105	105	105
05-5-00-589	MEDICARE	1,759	1,619	1,332	1,459	1,459	1,459
<b>TOTAL PERSONNEL SERVICES</b>		<b>196,038</b>	<b>183,905</b>	<b>153,866</b>	<b>166,977</b>	<b>166,977</b>	<b>166,977</b>

**MATERIALS & SERVICES**

05-5-00-704	RECRUITMENT	-	8	-	-	-	-
05-5-00-705	ADVERTISING	110	79	-	-	-	-
05-5-00-706	AUDIT FEES	4,302	4,391	4,750	4,500	4,500	4,500
05-5-00-710	COMPUTER SOFTWARE MAINT.	1,927	5,379	2,300	2,700	2,700	2,700
05-5-00-712	CHEMICALS	4,181	2,629	3,500	5,000	5,000	5,000
05-5-00-713	DEVELOPMENT REVIEW	2,067	6,702	3,000	5,500	5,500	5,500
05-5-00-714	OFFICE SUPPLIES	1,330	892	1,000	950	950	950
05-5-00-715	POSTAGE	3,987	5,404	4,300	4,800	4,800	4,800
05-5-00-717	OFFICE EQUIPMENT	-	10	1,500	1,000	1,000	1,000
05-5-00-721	COPIER/PRINTER	228	335	700	630	630	630
05-5-00-722	CHLORINATOR REPAIR	1,798	-	500	500	500	500
05-5-00-726	CONTRACTED SERVICES	42,803	4,587	7,200	7,500	7,500	7,500
05-5-00-727	PERMITS & FEES	7,314	7,675	5,500	7,000	7,000	7,000
05-5-00-733	DUES & SUBSCRIPTIONS	261	324	400	400	400	400
05-5-00-735	TELEPHONE	5,915	3,584	3,095	2,650	2,650	2,650
05-5-00-736	CELLULAR PHONES	601	530	300	500	500	500
05-5-00-740	EDUCATION	956	1,585	1,500	1,500	1,500	1,500
05-5-00-743	ELECTRICITY	53,944	52,061	50,000	52,000	52,000	52,000
05-5-00-746	SMALL TOOLS & EQUIPMENT	2,948	2,210	3,500	2,500	2,500	2,500
05-5-00-750	TREE NURSERY	-	-	-	5,000	5,000	5,000
05-5-00-755	GAS/OIL	7,051	7,225	8,400	6,000	6,000	6,000
05-5-00-765	SEWER SYSTEM IMPROVEMENTS	639	3,044	7,200	7,500	7,500	7,500
05-5-00-766	INS: COMP/LIA/UMB	7,246	8,527	10,100	11,000	11,000	11,000

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>05 - SEWER FUND</b>							
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	106	218	200	200	200	200
05-5-00-771	MEDICAL TESTING & SERVICES	127	105	200	200	200	200
05-5-00-772	ROW FRANCHISE FEE	33,917	35,273	56,500	57,750	57,750	57,750
05-5-00-775	LABORATORY FEES	694	371	500	500	500	500
05-5-00-777	LEGAL FEES	82	559	500	500	500	500
05-5-00-780	CREDIT CARD FEE	3,167	3,794	2,500	4,000	4,000	4,000
05-5-00-782	UNIFORMS	338	576	1,000	1,000	1,000	1,000
05-5-00-787	SEWER SYSTEM REPAIRS	15,245	13,678	15,000	15,000	15,000	15,000
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	3	240	300	200	200	200
05-5-00-793	MEETINGS/WORKSHOPS	111	56	100	100	100	100
05-5-00-795	SUPPLIES	2,319	1,716	2,500	3,000	3,000	3,000
05-5-00-796	VEHICLE MAINTENANCE	3,007	4,524	5,500	7,000	7,000	7,000
05-5-00-799	BAD DEBT EXPENSE	-	2,629	500	100	100	100
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>218,024</b>	<b>190,220</b>	<b>213,345</b>	<b>227,980</b>	<b>227,980</b>	<b>227,980</b>
<b>DEBT SERVICE</b>							
05-5-00-802	OEDD W/W DEPT SERVICE PRINC	36,291	41,638	-	-	-	-
05-5-00-803	OEDD W/W DEPT SERVICE INT.	37,810	55,194	-	-	-	-
05-5-00-804	OEDD SPWF DEBT SVC PRINC	8,348	8,807	-	-	-	-
05-5-00-805	OEDD SPWF DEBT SVC INT	10,289	17,232	-	-	-	-
05-5-00-806	DEQ HARDSHIP DEBT SVD PRINC	2,183	2,247	2,330	2,410	2,410	2,410
05-5-00-807	DEQ HARDSHIP DEBT SVD INT.	913	774	700	650	650	650
05-5-00-809	RUD BONDED LOAN #04 INT	125,375	122,883	120,280	117,560	117,560	117,560
05-5-00-811	RUD BONDED LOAN #06 INT	93,329	91,702	90,005	88,230	88,230	88,230
05-5-00-813	RUD BONDED LOAN #04 PRINC	55,377	57,869	60,475	63,200	63,200	63,200
05-5-00-814	RUD BONDED LOAN #06 PRINC	36,150	37,777	39,480	41,260	41,260	41,260
05-5-00-815	BOTC DEBT SERVICE PRINCIPLE	-	-	42,998	44,870	44,870	44,870
05-5-00-816	BOTC DEBT SERVICE INTEREST	-	-	18,876	15,890	15,890	15,890
05-5-00-822	LOAN PAYMENT/REFUND	-	772,189	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>406,065</b>	<b>1,208,312</b>	<b>375,144</b>	<b>374,070</b>	<b>374,070</b>	<b>374,070</b>

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>05 - SEWER FUND</b>						
<b>CAPITAL OUTLAY</b>						
05-5-00-906 CAPITAL OUTLAY	-	5,664	5,000	134,226	134,226	134,226
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>5,664</b>	<b>5,000</b>	<b>134,226</b>	<b>134,226</b>	<b>134,226</b>
<b>TOTAL EXPENDITURES</b>	<b>820,127</b>	<b>1,588,101</b>	<b>747,355</b>	<b>903,253</b>	<b>903,253</b>	<b>903,253</b>
<b>TOTAL REQUIREMENTS</b>	<b>853,127</b>	<b>1,621,101</b>	<b>1,718,141</b>	<b>1,997,942</b>	<b>1,997,942</b>	<b>1,997,942</b>
<b>05-SEWER FUND NET TOTAL</b>	<b>942,062</b>	<b>896,917</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.

### Accomplishments – FY 2014/15

- Collected over \$200,000 in Sewer SDC's for future growth related projects

### Goals and Objectives – FY 2015/16

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

### SEWER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest/Loan Proceeds	\$ 1,627	\$ 1,026,549	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0%
System development charges	107,175	270,327	200,000	180,000	180,000	180,000	-10%
Total Revenues	<b>108,802</b>	<b>1,296,876</b>	<b>202,000</b>	<b>182,000</b>	<b>182,000</b>	<b>182,000</b>	<b>-10%</b>
Beginning Fund Balance	307,619	257,207	285,453	473,885	473,885	473,885	66%
<b>TOTAL RESOURCES</b>	<b>\$ 416,421</b>	<b>\$ 1,554,083</b>	<b>\$ 487,453</b>	<b>\$ 655,885</b>	<b>\$ 655,885</b>	<b>\$ 655,885</b>	<b>35%</b>
REQUIREMENTS							
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Improvements	-	-	-	-	-	-	0%
Debt service	159,214	1,187,536	83,392	80,850	80,850	80,850	-3%
Total Expenditures	<b>159,214</b>	<b>1,187,536</b>	<b>83,392</b>	<b>80,850</b>	<b>80,850</b>	<b>80,850</b>	<b>-3%</b>
Reserve for Future Expenditures	-	-	404,061	575,035	575,035	575,035	42%
<b>TOTAL REQUIREMENTS</b>	<b>159,214</b>	<b>1,187,536</b>	<b>487,453</b>	<b>655,885</b>	<b>655,885</b>	<b>655,885</b>	<b>35%</b>
<b>NET TOTAL</b>	<b>\$ 257,207</b>	<b>\$ 366,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>10 - SEWER SDC</b>						

#### RESOURCES

##### REVENUE

10-4-00-301	INTEREST EARNED	\$ 1,627	\$ 1,814	\$ 2,000	2,000	2,000	2,000
10-4-00-347	LOAN PROCEEDS	-	1,024,735	-	-	-	-
10-4-00-394	SEWER SDC	107,175	270,327	200,000	180,000	180,000	180,000
<b>TOTAL REVENUE</b>		<b>108,802</b>	<b>1,296,876</b>	<b>202,000</b>	<b>182,000</b>	<b>182,000</b>	<b>182,000</b>

##### BEGINNING FUND BALANCE

10-4-00-400	BEGINNING FUND BALANCE	307,619	257,207	285,453	473,885	473,885	473,885
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>307,619</b>	<b>257,207</b>	<b>285,453</b>	<b>473,885</b>	<b>473,885</b>	<b>473,885</b>

<b>TOTAL RESOURCES</b>		<b>416,421</b>	<b>1,554,083</b>	<b>487,453</b>	<b>655,885</b>	<b>655,885</b>	<b>655,885</b>
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#### REQUIREMENTS

##### RESERVE FOR FUTURE EXPENDITURES

10-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	404,061	575,035	575,035	575,035
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>404,061</b>	<b>575,035</b>	<b>575,035</b>	<b>575,035</b>

##### EXPENDITURES

###### MATERIALS & SERVICES

10-5-00-726	CONTRACTED SERVICES	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

##### DEBT SERVICE

10-5-00-820	LOAN PRINCIPLE	106,817	111,595	57,952	59,700	59,700	59,700
10-5-00-821	LOAN INTEREST	52,397	53,706	25,440	21,150	21,150	21,150
10-5-00-822	LOAN PAYMENT/REFUND	-	1,022,235	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>159,214</b>	<b>1,187,536</b>	<b>83,392</b>	<b>80,850</b>	<b>80,850</b>	<b>80,850</b>

**CAPITAL OUTLAY**

10-5-00-906 CAPITAL OUTLAY

**TOTAL**

-	-	-	-	-	-	-
-	-	-	-	-	-	-

<b>TOTAL EXPENDITURES</b>	<b>159,214</b>	<b>1,187,536</b>	<b>83,392</b>	<b>80,850</b>	<b>80,850</b>	<b>80,850</b>
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<b>TOTAL REQUIREMENTS</b>	<b>159,214</b>	<b>1,187,536</b>	<b>487,453</b>	<b>655,885</b>	<b>655,885</b>	<b>655,885</b>
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<b>10-SEWER SDC FUND NET TOTAL</b>	<b>257,207</b>	<b>366,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## SUMMARY OF PROGRAM REVENUES

### General Fund

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

### Special Revenue Funds

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

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

### Debt Service Fund

*City Hall Debt Service Fund*

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

### Enterprise Funds

*Water Fund, Sewer Fund*

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

CITY OF SISTERS REVENUE	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<i>Governmental Funds</i>						
General Fund	\$ 2,775,144	\$ 4,211,601	\$ 3,739,254	\$ 3,910,118	\$ 3,910,118	\$ 3,910,118
<i>Special Revenue Funds</i>						
Street Fund	\$ 875,947	\$ 1,146,031	\$ 1,218,283	\$ 1,346,945	\$ 1,346,945	\$ 1,346,945
Reserve Fund	\$ 1,396,309	\$ 1,382,965	\$ -	\$ -	\$ -	\$ -
Street SDC Fund	\$ 534,334	\$ 605,321	\$ 618,801	\$ 709,630	\$ 709,630	\$ 709,630
Water SDC Fund	\$ 910,394	\$ 1,002,934	\$ 1,185,898	\$ 1,313,931	\$ 1,313,931	\$ 1,313,931
Sewer SDC Fund	\$ 416,421	\$ 1,554,083	\$ 487,453	\$ 655,885	\$ 655,885	\$ 655,885
Park SDC Fund	\$ 120,027	\$ 148,304	\$ 161,524	\$ 262,270	\$ 262,270	\$ 262,270
Parking District Fund	\$ 104,299	\$ 121,032	\$ 170,786	\$ 134,628	\$ 134,628	\$ 134,628
City Hall Debt Service Fund	\$ 154,096	\$ 864,190	\$ 88,168	\$ 68,965	\$ 68,965	\$ 68,965
<b>Total Special Revenue Funds</b>	<b>\$ 4,511,827</b>	<b>\$ 6,824,860</b>	<b>\$ 3,930,913</b>	<b>\$ 4,492,254</b>	<b>\$ 4,492,254</b>	<b>\$ 4,492,254</b>
<i>Proprietary Funds</i>						
Water Fund	\$ 737,358	\$ 828,559	\$ 944,462	\$ 1,188,296	\$ 1,188,296	\$ 1,188,296
Sewer Fund	\$ 1,795,189	\$ 2,518,018	\$ 1,718,141	\$ 1,997,942	\$ 1,997,942	\$ 1,997,942
<b>Total Proprietary Funds</b>	<b>\$ 2,532,547</b>	<b>\$ 3,346,577</b>	<b>\$ 2,662,603</b>	<b>\$ 3,186,238</b>	<b>\$ 3,186,238</b>	<b>\$ 3,186,238</b>
<b>TOTAL RESOURCES</b>	<b>\$ 9,819,518</b>	<b>\$ 14,383,038</b>	<b>\$ 10,332,770</b>	<b>\$ 11,588,610</b>	<b>\$ 11,588,610</b>	<b>\$ 11,588,610</b>

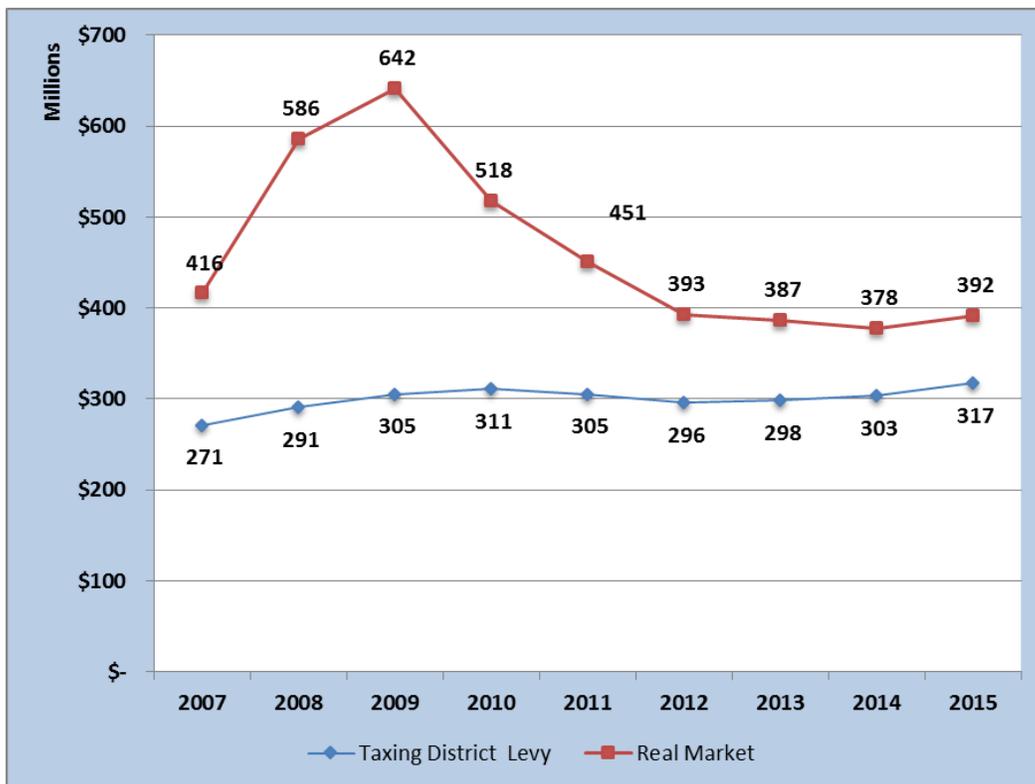


**Property Taxes Overview**

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 15/16 budget assumes an estimated taxable property value of \$332,884,897, or a 5% increase in actual FY 14/15 assessed valuation.

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



For FY 14/15, in 40% of the City’s property tax accounts the Real Market Value equaled the Assessed Value and 60% of the accounts 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. The FY 2013/14 proposed budget levies the full \$2.6417 rate. Budget taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.

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

The following table lists all tax districts with tax rates for the fiscal year 2006-2015.

**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	
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	0.22	2.67	16.18
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	0.46	3.02	3.38	6.39	0.60	0.21	2.91	16.51
2011	2.54	0.58	3.12	3.32	6.30	0.71	0.21	2.86	16.52
2012	2.56	0.45	3.01	3.34	5.86	0.73	0.21	2.89	16.04
2013	2.53	0.63	3.16	3.32	5.76	0.73	0.21	2.84	16.02
2014	2.53	0.60	3.13	3.21	5.72	0.72	0.21	2.85	15.84
2015	2.57	0.39	2.96	3.22	5.84	0.72	0.21	2.8	15.75

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

<sub>1</sub> School District #6 includes Sisters School District and Education Service District (ESD)

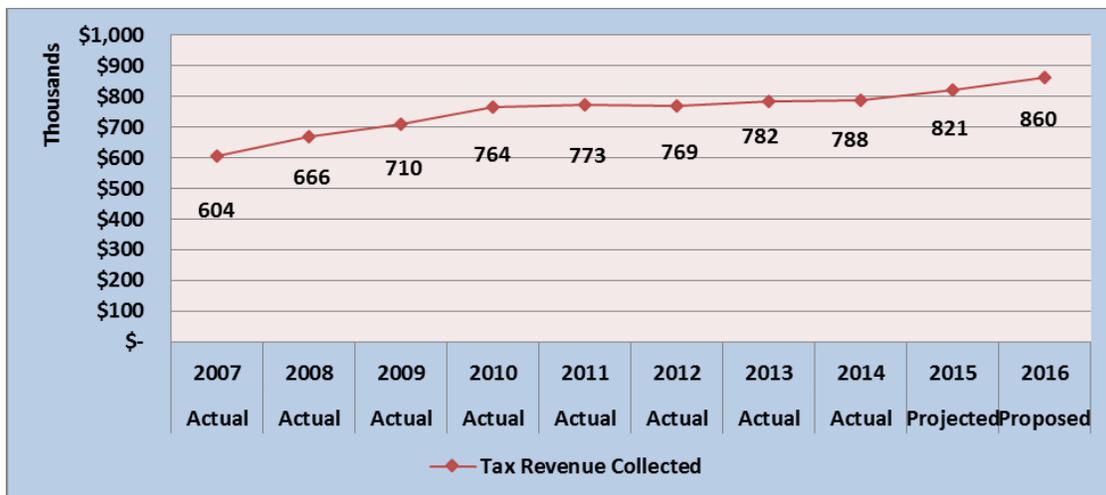
<sub>2</sub> COCC - Central Oregon Community College

<sub>3</sub> SPRD - Sisters Parks and Recreation District



**Property tax collected and distributed** - The projected total city property taxes collected during the FY 2014/15 is \$820,639. Property taxes comprise approximately 41.56% of the City’s General Fund FY 2014/15 projected operating revenues. The Deschutes County Assessor determines the assessed value of the property, collects taxes and remits payment to the City. Taxes for FY 2015/16 will be billed by late October, and can be paid in thirds on November 15, February 15 and May 15. Taxes from the permanent rate are recorded in the General Fund. The chart below shows the last ten years and estimated of property tax revenue collections.

**GENERAL LEVY PROPERTY TAX COLLECTED  
FY 2007-2016**



**SUMMARY OF GENERAL FUND REVENUES**

**Property Tax** is revenue from residential and commercial property taxes within the City. The property tax rate is fully levied. For FY 2015/16 the City is assuming a 5% increase in assessed value and a 95% collection rate on property taxes.

**Transient Room Tax** - Sisters administers a lodging tax of eight percent on room rates for overnight lodging of less than 30 days. Based on historical trends, these taxes are projected to increase 10% from FY 14/15 to FY 15/16.

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

*Planning and Inspection Fees* – Revenue from these fees are budgeted at the same level as FY 14/15.

## Revenue Information



*Business License* – Transient Merchant License fees saw an increase in FY 14/15 which was not included in the FY 15/16 budget.

*Park User Fees* – User fees have increased since the City implemented a reservation system. Revenue is budgeted to continue to increase by 7% in FY 15/16.

**State Shared Revenue** - The City receives revenue from the State of Oregon based on per capita population allocation for taxes on gas, cigarette and liquor. Liquor and cigarette taxes are budgeted to remain relatively flat.

### **SUMMARY OF SPECIAL REVENUE FUNDS**

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

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

*Local Gas Tax* - The City assesses a three cent per gallon tax on fuel sold within the City. With the current favorable price of fuel the budget continues the trend of increased revenue with a 10% increase.

*State Highway Tax* – Budgeted at the same level as previous years.

*Franchise Fees* - The City assesses franchise fees for the use of public right-of-way. The City currently collects franchise fees on telephone, television, electric, garbage and utilities. The franchise fee ranges from 5% - 7% of gross revenues generated by the utility within the City limits. The FY 15/16 franchise fee revenues are anticipated to increase 3.3% compared to prior year.

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

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

SDCs in the FY 15/16 are budgeted at the same level as project year end. 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	Actual 2012/13	Actual 2013/14	Projected 2014/15	Adopted 2015/16	% Inc(Dec)
<b>Street SDC Fund</b>							
System Development Charges	\$ 16,205	\$ 49,784	\$ 30,988	\$ 68,072	\$ 48,647	\$ 50,000	2.78%
Interest	2,692	2,780	2,820	2,915	2,862	2,800	-2.17%
<b>Total Revenues</b>	<b>18,897</b>	<b>52,564</b>	<b>33,808</b>	<b>70,987</b>	<b>51,509</b>	<b>52,800</b>	
<b>Sewer SDC Fund</b>							
System Development Charges	81,236	91,529	107,175	270,327	179,467	180,000	0.30%
Interest	2,631	2,205	1,627	1,814	1,949	2,000	2.62%
<b>Total Revenues</b>	<b>83,867</b>	<b>93,734</b>	<b>108,802</b>	<b>272,141</b>	<b>181,416</b>	<b>182,000</b>	
<b>Water SDC Fund</b>							
System Development Charges	53,694	72,554	93,779	223,177	154,770	155,000	0.15%
Interest	4,350	4,459	4,642	4,554	4,827	4,500	-6.77%
<b>Total Revenues</b>	<b>58,044</b>	<b>77,013</b>	<b>98,421</b>	<b>227,731</b>	<b>159,597</b>	<b>159,500</b>	
<b>Park SDC Fund</b>							
System Development Charges	5,517	6,130	11,034	27,585	20,616	20,000	-2.99%
Interest	633	622	627	692	700	650	-7.14%
<b>Total Revenues</b>	<b>6,150</b>	<b>6,752</b>	<b>11,661</b>	<b>28,277</b>	<b>21,316</b>	<b>20,650</b>	
<b>Total SDC Funds</b>	<b>\$ 166,958</b>	<b>\$ 230,063</b>	<b>\$ 252,692</b>	<b>\$ 599,136</b>	<b>\$ 413,838</b>	<b>\$ 414,950</b>	<b>0.27%</b>

**SUMMARY OF ENTERPRISE FUNDS**

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

**Water Fund** - Revenue received from water utility customers pays for water collection and distribution system operations. Charges for services are billed at a base rate of \$20.59/month for 1,000cf of usage plus \$1.00 for each additional 100cf. No rate adjustments are proposed in the FY 2015/16 budget. Because of the increase in new accounts due to increased development, water revenue is anticipated to increase 4% compared to the FY 2014/15 projection.

**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 during the winter months of January, February and March. The average water consumption is used to calculate an EDU charge. Council raised the rate for one EDU from \$35.70 to \$39.00 effective May 1, 2014. Sewer revenue is budgeted to increase by 3% in FY 15/16.



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

The City of Sisters adopts the five-year Capital Improvement Plans during the budget process. Oregon Budget Law requires that the anticipated requirements for each fiscal year of the project be budgeted during that year. In FY 2015/16, 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 2015/16, Urban Renewal capital projects include construction of a new restroom at the Village Green Park and completion of the Cascade Avenue Improvement Project.

### Summary of Resources

	Water	Sewer	Street	IT	Park SDC	URA	Total
<b>Operating Funds</b>	\$ 18,860	\$ -	\$ 235,020	\$ 6,800	\$ -	\$ 350,250	\$ 610,930
<b>SDCs</b>	47,140	-	266,980	-	90,000	-	404,120
<b>TOTAL</b>	<b>\$ 66,000</b>	<b>\$ -</b>	<b>\$ 502,000</b>	<b>\$ 6,800</b>	<b>\$ 90,000</b>	<b>\$ 350,250</b>	<b>\$ 1,015,050</b>

### Summary of Appropriations

	Water	Sewer	Street	IT	Park SDC	URA	Total
<b>Design/Construction</b>	\$ 66,000	\$ -	\$ 502,000	\$ -	\$ 90,000	\$ 350,250	\$ 1,008,250
<b>Equipment</b>				6,800	-	-	\$ 6,800
<b>TOTAL</b>	<b>\$ 66,000</b>	<b>\$ -</b>	<b>\$ 502,000</b>	<b>\$ 6,800</b>	<b>\$ 90,000</b>	<b>\$ 350,250</b>	<b>\$ 1,015,050</b>



FUND/PROJECT	AMOUNT	STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>WATER OPERATING/SDC</b>					
6' Waterline Behind Barclay Square	\$41,000	New	2015/16	Water distribution funded with Operating and SDC funds.	Minimize annual maintenance and improve system capacity
12" Distribution Improvement Development Upsizing	\$25,000	Annual	Annual	Distribution improvements that will only be constructed with new development. Funded by SDC funds.	Line upsizing for increased circulation and fire flows.
Barclay Drive Water Mainline	\$84,500	New	2015/16	Construction of approximately 650 lineal feet of 12" waterline to connect Sisters Airport with the existing 12" waterline located at the SW corner of Sun Ranch/Barclay Dr. Infrastructure Finance Authority grant funding.	Water services to Sisters Airport
<b>STREET OPERATING/SDC</b>					
Street Overlay	\$142,000	Annual	2015/16	Structural improvement to renew street surface.	Minimize annual maintenance and extend pavement life.
Hwy 20/Barclay Roundabout	\$360,000 City Share	New	2015/16	Construction of single-lane roundabout at intersection of Hwy 20, Barclay Drive, and McKinney Butte Road. ODOT and City cost share.	Improve safety, mobility, and access at the intersection.
Barclay Drive Re-Construction	\$300,132	New	2015/16	Reconstruction of approximately 1,060 feet of Barclay Drive to City standards. Replace existing substandard roadway pavement. Landscaped drainage swales. Street trees and paved paths. Funded with grants/loan from Immediate Opportunity Fund (IOF) and IFA.	Barclay Drive was transferred to City of Sisters jurisdiction at the time of the annexation and serves as the primary access to the airport. Barclay Drive currently has a substandard width and substandard structural pavement section as compared to City standards, and it currently has no bicycle or pedestrian improvements.



FUND/PROJECT	AMOUNT	STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>SEWER OPERATING</b>					
Camp Polk/Barclay Drive Sewer Mainline	\$134,226	New	2015/16	Construction of approximately 1,000 lineal feet of 12" sewerline to connect Sisters Airport to the existing 10" sewer main located at the intersection of Barclay/Locust St. Funding through IFA.	Sewer services to Sisters Airport
<b>PARK SDC</b>					
Clemens Park Restroom and Picnic Area	\$90,000	New	2015/16	Installation of restroom facilities and picnic area. OPRD 80% matching grant.	Provide additional facilities at the park.
<b>GENERAL FUND</b>					
Information Technology	\$6,800	New/ Replace	As needed	3COM switches/routers to support the City's phone system and expenditures for WIFI connection to the overnight park.	Increased efficiencies
<b>URBAN RENEWAL AGENCY</b>					
Village Green Restrooms	\$242,750	Replace	2015/16	ADA compliant restrooms with the addition of showers and bike lockers. OPRD 45% matching grant.	Reduce building maintenance and provide additional facilities at the park.

# Capital Improvement Plan



# 5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	15-16	16-17	17-18	18-19	19-20+	Funding Source	
									Operating	SDC
Well # 1 Improvements - Phase II	335,500	-	335,500					335,500	100%	
Well #2 Improvements	152,755	100,755	52,000					52,000	44%	56%
Reservoir Site Acquisition/Design	4,750,000	27,487	4,722,513					4,722,513		100%
8" Water in Alley, Fir to Larch	91,000	-	91,000					91,000	46%	54%
6" Water Behind Barclay Square	41,000	-	41,000	41,000					46%	54%
8" Water, Oak Street, Main to Adams	65,000	-	65,000		65,000				46%	54%
8" Water, EOP, East Cascade to Black Butte	555,000	-	555,000					555,000	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	25,000	25,000	25,000	25,000		100%
<b>TOTAL</b>	<b>6,357,755</b>	<b>128,242</b>	<b>6,229,513</b>	<b>66,000</b>	<b>90,000</b>	<b>25,000</b>	<b>25,000</b>	<b>5,898,513</b>		
<b>Total Water Fund</b>				<b>18,860</b>	<b>29,900</b>			655,540		
<b>Total Water SDC Fund</b>				<b>47,140</b>	<b>60,100</b>	<b>25,000</b>	<b>25,000</b>	5,242,973		
<b>TOTAL</b>				<b>66,000</b>	<b>90,000</b>	<b>25,000</b>	<b>25,000</b>	<b>5,898,513</b>		



PROJECT	Project Cost	Prior Approp.	Remaining Cost	15-16	16-17	17-18	18-19	19-20+	Funding Source	
									Operating	SDC
Overlay	varies	-		142,000	63,000	63,000	63,000	63,000	100%	
Hwy 20/Locust Impr - Design	91,443	11,443	80,000		80,000					100%
Hwy 20/Loust Impr - Construction	650,000	-	650,000			650,000				100%
Hwy 20/Barclay - Design/Constr	375,407	15,407	360,000	360,000					26%	74%
Jefferson Multi-use Path	106,854	7,239	99,615					99,615		100%
<b>TOTAL</b>	<b>1,223,704</b>	<b>34,089</b>	<b>1,189,615</b>	<b>502,000</b>	<b>143,000</b>	<b>713,000</b>	<b>63,000</b>	<b>162,615</b>		
<b>Total Street Fund</b>				<b>235,020</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>		
<b>Total Street SDC Fund</b>				<b>266,980</b>	<b>80,000</b>	<b>650,000</b>	<b>-</b>	<b>99,615</b>		
<b>TOTAL</b>				<b>502,000</b>	<b>143,000</b>	<b>713,000</b>	<b>63,000</b>	<b>162,615</b>		

# Capital Improvement Plan



# 5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior	Remaining	15-16	16-17	17-18	18-19	19-20+	Funding Source	
		Approp.	Cost						Operating	SDC
Lazy Z Reuse System Impr Phase I Design	912,285	125,285	35,000		35,000					100%
Construction			752,000			752,000				100%
Lazy Z Reuse System Impr Phase II	637,000	-	637,000					637,000		100%
SCADA upgrades Phase I Design	101,066	4,066	10,000		10,000				39%	61%
Construction			87,000			87,000			39%	61%
SCADA upgrades Phase II	43,000	-	43,000					43,000	39%	61%
* Collection System- Westside - Design	150,000	-	-					150,000	100%	
* Collection System - Westside - Construction	1,544,000	-	-					1,544,000		100%
Existing Treatment Facility Imp.	761,000	-	761,000					761,000		100%
<b>TOTAL</b>	<b>4,148,351</b>	<b>129,351</b>	<b>2,325,000</b>	<b>-</b>	<b>45,000</b>	<b>839,000</b>	<b>-</b>	<b>3,135,000</b>		
<b>Total Sewer Fund</b>				<b>-</b>	<b>3,900</b>	<b>33,930</b>	<b>-</b>	<b>166,770</b>		
<b>Total Sewer SDC Fund</b>				<b>-</b>	<b>41,100</b>	<b>805,070</b>	<b>-</b>	<b>2,968,230</b>		
<b>TOTAL</b>				<b>-</b>	<b>45,000</b>	<b>839,000</b>	<b>-</b>	<b>3,135,000</b>		

**Notes:**

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



IT CAPITAL IMPROVEMENT PLAN						
	Location	15-16	16-17	17-18	18-19	19-20+
Creekside Campground WIFI	Creekside Campground	4,800				
3COM Switches/Routers	City Hall Server Room	2,000				
Replace City Hall Incode Server	City Hall Server Room		6,750			
Install City Hall Email Server	City Hall Server Room		4,300			
Replace UPS	City Hall Server Room		3,250			
<b>TOTAL IT CAPITAL IMPROVEMENT PLAN</b>		<b>6,800</b>	<b>14,300</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

**Adopted Budget**  
**For Fiscal Year 2015-2016**

**BOARD MEMBERS**

Chris Frye, Mayor  
David Asson  
Wendy Holzman  
Nancy Connolly  
William Hall

**APPOINTED OFFICIALS**

Sue Boettner  
Chris Vogelgesang  
Kathryn Lindbloom  
Charles Ryan  
Vernon Renner

**CITY STAFF**

Andrew Gorayeb, City Manager  
Lynne Fujita-Conrads, Finance Officer  
Paul Bertagna, Public Works Director  
Patrick Davenport, 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 25, 2015  
**RE:** Presenting the Adopted Fiscal Year 2015/16 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 property tax revenues in the District are in the table on the following page.

FY	Excess Assessed Value	Increase From Prior Year	%age Increase	Levied Taxes	Budget	Actual Received
08/09	8,816,365	1,703,761	24%	135,091	123,000	123,626
09/10	9,080,856	264,491	3%	137,369	125,500	127,094
10/11	11,679,396	2,598,540	29%	177,215	129,000	164,181
11/12	9,230,009	(2,449,387)	-21%	135,411	163,000	127,154
12/13	13,440,074	4,210,065	46%	192,572	124,600	181,985
13/14	13,120,277	(319,797)	-3%	188,351	177,200	179,480
14/15	8,601,495	(4,518,782)	-34%	124,563	181,000	121,081
15/16	8,601,495	-	0%	125,000	120,000	120,000

\* Projected

\*\* Proposed

### Debt

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

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

### FY 2014/15 BUDGET RECAP

- The Agency paid off its loan to the City of Sisters in November 2014. A loan from the Bank of the Cascades of \$1,250,818 was used to pay off the City loan and to finance additional FY14/15 projects.

- Capital projects approved this fiscal year:

Small Projects Improvement Grants – Matching grant of \$1,500 per grant, up to \$30,000 for trash enclosures.

Small Business Improvement Grants – Matching grant of up to \$5,000 per grant to improve the appearance of businesses through façade rehabilitation and restoration.

Village Green Restrooms – New restroom and site improvements.

Village Green Parking – Paved parking and sidewalks on Washington and Jefferson Streets.

Chamber Building Landscaping/ADA – Replace deck and door, add ADA ramp and landscaping.

### **FOCUS OF THE FISCAL YEAR 2015/16 BUDGET**

- Completion of the Cascade Avenue Improvement project.
- Completion of the Village Green Restroom project.

### **BEYOND FISCAL YEAR 2015/16**

As urban renewal projects are 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 has fewer than 10 years of duration remaining.

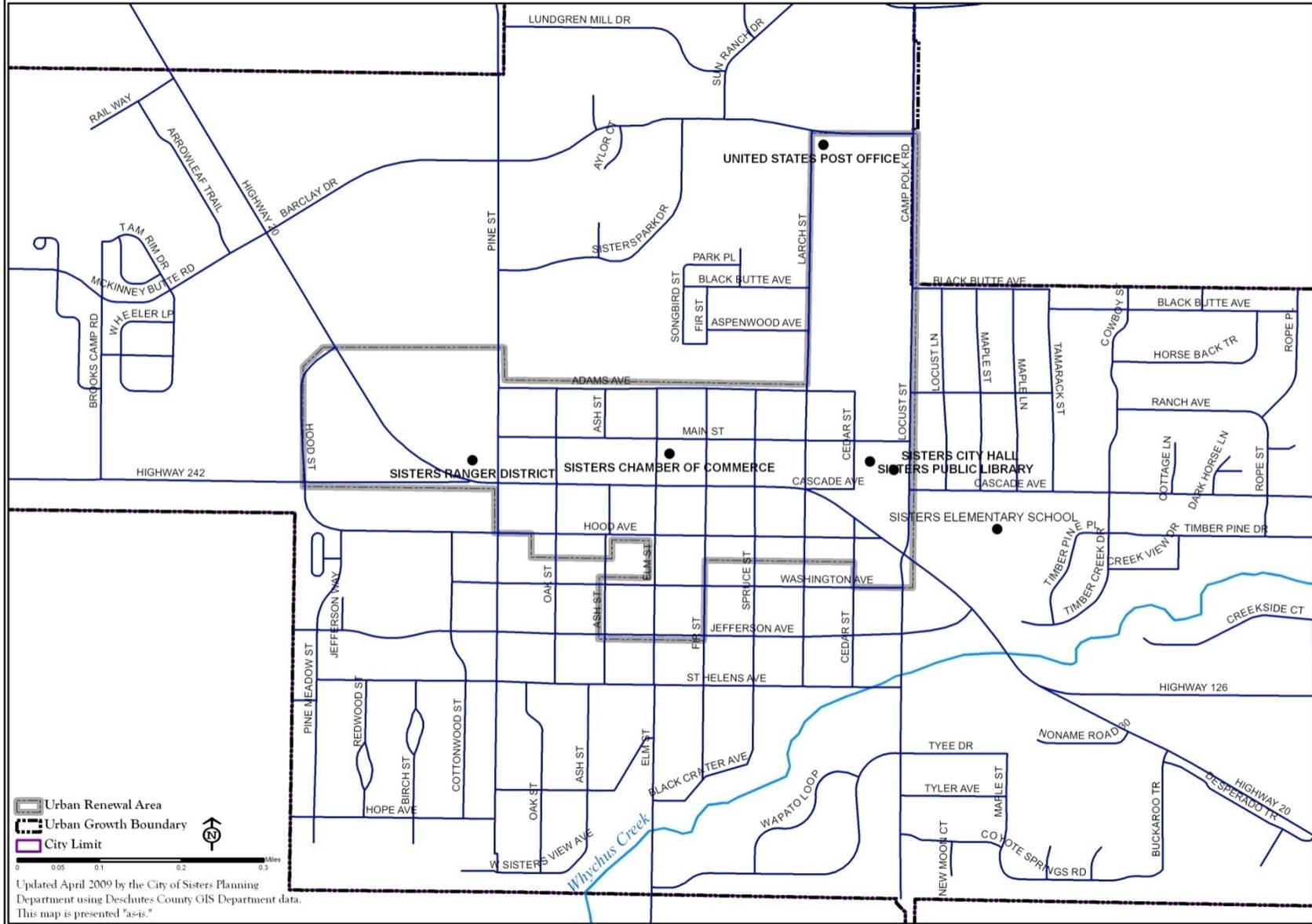
Your humble servant,



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.



**SUMMARY OF REVENUE & EXPENDITURES**

The table below summarizes the revenues and expenditures for the Urban Renewal Agency.

**BUDGETARY SUMMARY – BY CATEGORY**

	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property taxes	\$ 188,850	\$ 184,667	\$ 186,000	\$ 125,000	\$ 125,000	\$ 125,000
Interest	2,842	2,919	834,977	2,500	2,500	2,500
Miscellaneous	-	22,574	-	111,375	111,375	111,375
Loan proceeds	18,080	848,818	595,000	-	-	-
Revenues Total	<b>209,772</b>	<b>1,058,978</b>	<b>1,615,977</b>	<b>238,875</b>	<b>238,875</b>	<b>238,875</b>
Beginning Fund Balance	385,601	447,280	521,330	638,914	638,914	638,914
<b>TOTAL RESOURCES</b>	<b>\$ 595,373</b>	<b>\$ 1,506,258</b>	<b>\$ 2,137,307</b>	<b>\$ 877,789</b>	<b>\$ 877,789</b>	<b>\$ 877,789</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Materials & Services	\$ 4,308	\$ 22,398	\$ 4,647	\$ 4,200	\$ 4,200	\$ 4,200
Capital Improvements	38,057	712,911	920,000	350,250	350,250	350,250
Debt Service	124,728	439,022	949,100	224,814	224,814	224,814
Expenditures Total	<b>167,093</b>	<b>1,174,331</b>	<b>1,873,747</b>	<b>579,264</b>	<b>579,264</b>	<b>579,264</b>
Operating Contingency	-	-	4,281	141,152	141,152	141,152
Reserve for Future Expenditures	-	-	259,279	157,373	157,373	157,373
<b>TOTAL REQUIREMENTS</b>	<b>\$ 167,093</b>	<b>\$ 1,174,331</b>	<b>\$ 2,137,307</b>	<b>\$ 877,789</b>	<b>\$ 877,789</b>	<b>\$ 877,789</b>
<i>Budgetary basis adjustment</i>	<i>19,000</i>	<i>(812,818)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>NET TOTAL</b>	<b>\$ 447,280</b>	<b>\$ (480,891)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Urban Renewal Debt Service Fund

### Description

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

### Budget Highlights – FY 2015/16

- In FY 2014/15 the Agency obtained a loan from the Bank of the Cascades which covered the existing loan with the City and additional projects approved during the year. No new debt is planned for FY 2015/16.

### URBAN RENEWAL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Property taxes	\$ 188,850	\$ 184,667	\$ 186,000	\$ 125,000	\$ 125,000	\$ 125,000	-33%
Interest/Loan Proceeds	2,691	1,982	834,777	2,000	2,000	2,000	-100%
<b>Total Revenues</b>	<b>191,541</b>	<b>186,649</b>	<b>1,020,777</b>	<b>127,000</b>	<b>127,000</b>	<b>127,000</b>	<b>-88%</b>
Beginning Fund Balance	353,619	439,432	187,602	255,187	255,187	255,187	36%
<b>TOTAL RESOURCES</b>	<b>\$ 545,160</b>	<b>\$ 626,081</b>	<b>\$ 1,208,379</b>	<b>\$ 382,187</b>	<b>\$ 382,187</b>	<b>\$ 382,187</b>	<b>-68%</b>
REQUIREMENTS							
Expenditure:							
Debt service	\$ 124,728	\$ 439,022	\$ 949,100	\$ 224,814	\$ 224,814	\$ 224,814	-76%
<b>Total Expenditure</b>	<b>124,728</b>	<b>439,022</b>	<b>949,100</b>	<b>224,814</b>	<b>224,814</b>	<b>224,814</b>	<b>-76%</b>
Reserve for Future Expenditures	-	-	259,279	157,373	157,373	157,373	-39%
<b>TOTAL REQUIREMENTS</b>	<b>\$ 124,728</b>	<b>\$ 439,022</b>	<b>\$ 1,208,379</b>	<b>\$ 382,187</b>	<b>\$ 382,187</b>	<b>\$ 382,187</b>	<b>-68%</b>
<i>Budgetary basis adjustment</i>	19,000	(812,818)	-	-	-	-	0%
<b>NET TOTAL</b>	<b>\$ 439,432</b>	<b>\$ (625,759)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>20 - URBAN RENEWAL DEBT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 6,865	\$ 5,187	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
20-4-00-301	INTEREST EARNED	2,691	1,982	2,500	2,000	2,000	2,000
20-4-00-302	CURRENT TAXES	181,985	179,480	181,000	120,000	120,000	120,000
20-4-00-347	LOAN PROCEEDS	-	-	832,277	-	-	-
<b>TOTAL REVENUE</b>		<b>191,541</b>	<b>186,649</b>	<b>1,020,777</b>	<b>127,000</b>	<b>127,000</b>	<b>127,000</b>
<b>BEGINNING FUND BALANCE</b>							
20-4-00-400	BEGINNING FUND BALANCE	353,619	439,432	187,602	255,187	255,187	255,187
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>353,619</b>	<b>439,432</b>	<b>187,602</b>	<b>255,187</b>	<b>255,187</b>	<b>255,187</b>
<b>TRANSFER FROMS</b>							
20-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>545,160</b>	<b>626,081</b>	<b>1,208,379</b>	<b>382,187</b>	<b>382,187</b>	<b>382,187</b>
<b>REQUIRMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
20-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	259,279	157,373	157,373	157,373
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>259,279</b>	<b>157,373</b>	<b>157,373</b>	<b>157,373</b>
<b>EXPENDITURES</b>							
<b>DEBT SERVICE</b>							
20-5-00-800	LOAN PRINCIPAL	68,244	35,136	-	-	-	-
20-5-00-801	LOAN INTEREST	17,204	18,102	-	-	-	-
20-5-00-802	CITY OF SISTERS LOAN	37,080	36,000	879,600	-	-	-
20-5-00-803	CITY OF SISTERS LOAN INTEREST	2,200	720	4,500	-	-	-
20-5-00-815	BOTC PRINCIPAL	-	-	40,000	189,823	189,823	189,823
20-5-00-816	BOTC INTEREST	-	-	25,000	34,991	34,991	34,991
20-5-00-822	LOAN PAYMENT/REFUND	-	349,064	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>124,728</b>	<b>439,022</b>	<b>949,100</b>	<b>224,814</b>	<b>224,814</b>	<b>224,814</b>

	2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>20 - URBAN RENEWAL DEBT FUND</b>						
<b>TOTAL EXPENDITURES</b>	<b>124,728</b>	<b>439,022</b>	<b>949,100</b>	<b>224,814</b>	<b>224,814</b>	<b>224,814</b>
<b>TOTAL REQUIRMENTS</b>	<b>124,728</b>	<b>439,022</b>	<b>1,208,379</b>	<b>382,187</b>	<b>382,187</b>	<b>382,187</b>
<i>Budgetary basis adjustment</i>	19,000	(812,818)				
<b>20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL</b>	<b>439,432</b>	<b>(625,759)</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 2014/15

- Small Projects Improvement Grants
- Small Business Improvement Grants
- Village Green Parking Project
- Chamber Building ADA and Landscaping

### Budget Highlights – FY 2015/16

- Village Green Restrooms
- Completion of Cascade Avenue Improvement Project

### URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 151	\$ 937	\$ 200	\$ 500	\$ 500	\$ 500	150%
Miscellaneous	-	22,574	-	111,375	111,375	111,375	100%
Loan proceeds	18,080	848,818	595,000	-	-	-	-100%
<b>Total Revenues</b>	<b>18,231</b>	<b>872,329</b>	<b>595,200</b>	<b>111,875</b>	<b>111,875</b>	<b>111,875</b>	<b>-81%</b>
Beginning Fund Balance	31,982	7,848	333,728	383,726	383,726	383,726	15%
<b>TOTAL RESOURCES</b>	<b>\$ 50,213</b>	<b>\$ 880,177</b>	<b>\$ 928,928</b>	<b>\$ 495,601</b>	<b>\$ 495,601</b>	<b>\$ 495,601</b>	<b>-47%</b>
REQUIREMENTS	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ 4,308	\$ 22,398	\$ 4,647	\$ 4,200	\$ 4,200	\$ 4,200	-10%
Capital Improvements	38,057	712,911	920,000	350,250	350,250	350,250	-62%
<b>Total Expenditures</b>	<b>42,365</b>	<b>735,309</b>	<b>924,647</b>	<b>354,450</b>	<b>354,450</b>	<b>354,450</b>	<b>-62%</b>
Operating Contingency	-	-	4,281	141,151	141,151	141,151	3197%
<b>TOTAL REQUIREMENTS</b>	<b>42,365</b>	<b>735,309</b>	<b>928,928</b>	<b>495,601</b>	<b>495,601</b>	<b>495,601</b>	<b>-47%</b>
<b>NET TOTAL</b>	<b>\$ 7,848</b>	<b>\$ 144,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

		2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015/16 MANAGER PROPOSED	FY 2015/16 COMMITTEE APPROVED	FY 2015/16 COUNCIL ADOPTED
<b>21 - URBAN RENEWAL PROJECT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
21-4-00-301	INTEREST EARNED	\$ 151	\$ 937	\$ 200	\$ 500	\$ 500	\$ 500
21-4-00-347	LOAN PROCEEDS	18,080	-	250,000	-	-	-
21-4-00-348	CITY OF SISTERS PROCEEDS	-	848,818	345,000	-	-	-
21-4-00-362	REFUNDS/REIMBURSEMENTS	-	22,574	-	111,375	111,375	111,375
<b>TOTAL REVENUE</b>		<b>18,231</b>	<b>872,329</b>	<b>595,200</b>	<b>111,875</b>	<b>111,875</b>	<b>111,875</b>
<b>BEGINNING FUND BALANCE</b>							
21-4-00-400	BEGINNING FUND BALANCE	31,982	7,848	333,728	383,726	383,726	383,726
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>31,982</b>	<b>7,848</b>	<b>333,728</b>	<b>383,726</b>	<b>383,726</b>	<b>383,726</b>
<b>TOTAL RESOURCES</b>		<b>50,213</b>	<b>880,177</b>	<b>928,928</b>	<b>495,601</b>	<b>495,601</b>	<b>495,601</b>
<b>REQUIRMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
21-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 4,281	\$ 141,151	\$ 141,151	\$ 141,151
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>4,281</b>	<b>141,151</b>	<b>141,151</b>	<b>141,151</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
21-5-00-700	ADMINISTRATIVE SERVICES	658	1,319	1,500	1,000	1,000	1,000
21-5-00-706	AUDITING SERVICES	3,650	3,250	3,147	3,200	3,200	3,200
21-5-00-726	CONTRACTED SERVICES	-	17,829	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>4,308</b>	<b>22,398</b>	<b>4,647</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
<b>CAPITAL OUTLAY</b>							
21-5-00-906	CAPITAL OUTLAY	38,057	712,911	920,000	350,250	350,250	350,250
<b>TOTAL CAPITAL OUTLAY</b>		<b>38,057</b>	<b>712,911</b>	<b>920,000</b>	<b>350,250</b>	<b>350,250</b>	<b>350,250</b>
<b>TOTAL EXPENDITURES</b>		<b>42,365</b>	<b>735,309</b>	<b>924,647</b>	<b>354,450</b>	<b>354,450</b>	<b>354,450</b>
<b>TOTAL REQUIREMENTS</b>		<b>42,365</b>	<b>735,309</b>	<b>928,928</b>	<b>495,601</b>	<b>495,601</b>	<b>495,601</b>
<b>21-URBAN RENEWAL PROJECT FUND NET TOTAL</b>		<b>7,848</b>	<b>144,868</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 14/15. The report is as of May 15, 2015 and the total is \$3,205,237.

<b>VENDOR NAME</b>	<b>AMOUNT</b>
DESCHUTES COUNTY SHERIFF'	481,799
CIS TRUST	308,859
MISC VENDOR	265,346
H2 LANDEV, LLC	134,634
CARNEY, JOHN	10,491
PALACE ANGEL	10,000
HOP N BEAN	10,000
THE GALLERY RESTAURANT	10,000
SCHLIEP, STAN	20,000
ALL OTHER	70,221
SISTERS AREA CHAMBER OF C	145,669
CXT, INC.	120,410
DESCHUTES COUNTY	118,693
AHC	103,614
CENTRAL ELECTRIC COOP	98,624
OREGON PUBLIC EMPLOYEES R	94,995
KNIFE RIVER CO.	92,889
IRS	82,502
ROBINSON & OWEN HEAVY CON	79,580
BRYANT EMERSON, LLP	75,069
CENTRAL OREGON ASPHALT SE	69,646
KEETON-KING CONTRACTING,	68,324
DESCHUTES COUNTY ROAD DEP	68,082
BECON LLC	67,878
ECONOMIC DEVELOPMENT FOR	67,600
7 PEAKS PAVING	48,596
ING	29,894
FERGUSON ENTERPRISES, INC	29,651
DICKEY AND TREMPER, LLP	25,265
VELOX SYSTEMS	22,826
CENTRAL OREGON INTERGOVER	21,908
OREGON DEPARTMENT OF REVE	19,974
KNIFE RIVER	18,761
BEND OIL CO., INC.	17,841
CARLSON SIGN	17,545
LANDSCAPES FORMS, INC	15,362
U.S. BANK	14,871
DCBS - FISCAL SERVICES	14,194



THE NUGGET NEWSPAPER	14,183
HOYT'S HARDWARE	13,911
PONDEROSA FORGE & IRONWOR	12,752
CURTS ELECTRIC	12,126
SISTERS RENTAL	12,049
OLSON, LLC	11,953
GSI WATER SOLUTIONS, INC.	11,790
PETERSON MACHINERY CO.	11,340
G. J. MILLER CONSTRUCTION	11,083
H. D. FOWLER COMPANY	10,149
CREATIVE DISPLAYS, INC	9,916
PORTER, ERIC	9,856
FRONTIER PAINTING	9,692
AFLAC	9,583
THREE SISTERS TELENETWORK	9,107
LUMBER LIQUIDATORS	8,310
US TRAFFIC CONTROLS, LLC	8,184
LUTTON'S HARDWARE	7,823
TOMCO ELECTRIC, INC	7,531
MIKE'S FENCE CENTER, INC	7,394
XEROX CORPORATION	7,284
TYLER TECHNOLOGIES/INCODE	7,203
BMS TECHNOLOGIES	6,925
KAG CONSTRUCTION CO., INC	6,800
SIGNS OF SISTERS	6,521
SWEENEY PLUMBING, INC	6,515
QUANTUM COMMUNICATION	6,503
DESCHUTES COUNTY TAX COLL	6,367
HOOKER CREEK COMPANIES,LL	6,110
ROGER LANGLIERS CONSTRUCT	6,103
ZUMAR INDUSTRIES, INC.	5,802
KIBAK TILE	5,800
WCP SOLUTIONS	5,096
COASTWIDE LABORATORIES	5,079
UNIVAR USA INC.	4,758
CENTRAL OREGON REDI-MIX L	4,588
HCD	4,451
STUDIO ABSOLUTE, LLC	4,400
C & C NURSERY	4,390
BENDTEL	4,300
ASIFLEX	4,135
SISTERS SCHOOLS FOUNDATIO	4,000
BEND LANDCRAFT CORPORATIO	3,976



BAXTER AUTO PARTS	3,914
HARDIE, PAULINE	3,856
USA FLEET SOLUTIONS	3,687
GLOBE LIGHTING	3,582
SHERWIN-WILLIAMS	3,483
J. FRANK SCHMIDT & SON CO	3,457
SISTERS PARK AND RECREATI	3,400
THREE SISTERS IRRIGATION	3,387
SLATER ROSS	3,308
OFFICEMAX	3,252
PHOENIX ASPHALT	3,251
RESERVE ACCOUNT	3,200
TYRHOLM BIG R INC.	3,144
VERIZON WIRELESS	3,091
DAVIS, HIBBITS & MIDHALL,	3,000
SISTERS HABITAT FOR HUMAN	2,942
CODE PUBLISHING INC.	2,513
LEAGUE OF OREGON CITIES	2,464
NELSON TILE & STONE	2,455
X-PRESS PRINTING	2,448
TAYLOR TIRE CENTER	2,415
FASTENAL	2,346
TEWALT & SONS EXCAVATION	2,185
MAYES ARCHITECTURE & PLAN	2,150
DESCHUTES COUNTY ADULT JA	2,063
AERATION INDUSTRIES INTER	1,950
GRASSROOTS LANDSCAPING &	1,949
LANDSYSTEMS NURSERY	1,900
ACTION AIR HEATING AND CO	1,889
OWEN EQUIPMENT COMPANY	1,818
RJ REMODELING & CONSTRUCT	1,807
WESTERN COMMUNICATIONS, I	1,795
M & J CARPET AND AIR DUCT	1,753
SISTERS COFFEE CO.	1,686
OREGON HEALTH AUTHORITY	1,640
UMPQUA RESEARCH COMPANY	1,624
GLOBAL EQUIPMENT CO.	1,598
DEPARTMENT OF ENVIRONMENT	1,592
BEST IN THE WEST	1,573
GOOD SAM ENTERPRISES, LLC	1,440
ADP, LLC	1,429
OVERHEAD DOOR CO. OF CENT	1,411
C & K MARKET INC.	1,395



OREGON ASSOCIATION OF WAT	1,358
CARROT-TOP INDUSTRIES, IN	1,324
EARTHWOOD HOMES OF OREGON	1,310
POWERS OF AUTOMATION INC	1,259
PUBLIC WORKS SUPPLY	1,245
DRY CANYON COMMUNICATIONS	1,200
VAN HANDEL AUTOMOTIVE, IN	1,197
CAPITAL ONE COMMERCIAL	1,135
BEND MEMORIAL CLINIC	1,132
JUNIPER PAPER & SUPPLY	1,102
SANI-STAR	1,100
PLATT	1,085
LOWER VALLEY TURF	1,081
TRI COUNTY PAVING, LLC	1,080
OREGON DEPARTMENT OF TRAN	1,076
BEAR MOUNTAIN FIRE, LLC	1,050
VALIC	1,000
NORTHWEST SHADE TREES, LL	974
BI-MART CORPORATION	945
DOGPOOPBAGS.COM	897
SISTERS LOCK & KEY SERVIC	881
PACIFIC OFFICE AUTOMATION	861
PETTY CASH	859
SHEVLIN SAND AND GRAVEL	854
BENHAM FALLS ASPHALT	835
STATE FORESTER	830
CENTRAL OREGON CITIES ORG	827
PITNEY BOWES, INC.	807
SISTERS COMMUNITY GARDEN	800
INSTANT LANDSCAPING	794
CITY COUNTY INSURANCE	781
WONDERWARE	750
MEDIAMERICA, INC	735
USA BLUEBOOK	700
RUSSELL'S BODY SHOP	700
BRAUGHTON, WANDA	698
SISTERS FOLK FESTIVAL	681
TSI	675
ASPEN LANDSCAPE DEVELOPME	650
CLEARWATER NATIVE NURSERY	620
BOBCAT OF CENTRAL OREGON	609
BENDBROADBAND	584
QUALITY CONTROL SERVICES,	540



STATE OF OREGON	516
DESCHUTES COUNTY CLERK'S	500
SMART	500
KIWANIS CLUB OF SISTERS	500
ROTARY CLUB OF SISTERS	500
CIRCLE OF FRIENDS	500
1859 MEDIA	495
FIREPRO	493
SIMPLEXGRINNELL	479
SWIFT STEEL	471
GRADELIN, INC.	467
MIKE'S MOBILE MIX CONCRET	436
GORAYEB, ANDREW	427
GELFUZION, INC	415
SPINDRIFT FORESTRY CONSUL	405
SECRETARY OF STATE	400
SISTERS MIDDLE SCHOOL	400
ASSON, DAVID	384
NORCO	384
ENGINEERED CONTROL PRODUC	375
JOHNSON, DALE	366
EOFF ELECTRIC SUPPLY	360
ONE CALL CONCEPTS, INC.	355
QUILL CORPORATION	337
OCCUPATIONAL MEDICINE AT	320
USDA FOREST SERVICE	315
WOMACK, MCKIBBEN	311
HELENA CHEMICAL CO	302
RANCH COUNTRY OUTHOUSES	300
WALLACE GROUP	296
CENTRAL OREGON VISITORS A	275
THE STITCHIN POST	250
PONY EXPRESS	249
STATE OF OREGON	241
MISSION LINEN SUPPLY	237
IDEXX DISTRIBUTION, INC	229
YOUR STORE	220
TREASURE VALLEY COFFEE, I	216
MILLER PAINT CO., INC.	209
DATA FLOW	207
MELVIN'S FIR STREET MARKE	206
MIRELES, TERESA	200
VFW-POST 8138	200



BBSI	195
SISTERS GLASS AND MIRROR	179
PAPE	176
MOTION & FLOW CONTROL PRO	172
WILCO	162
WHITNEY EQUIPMENT COMPANY	160
DEPARTMENT OF STATE LANDS	150
BEND AWARDS & ENGRAVING	132
ALERT SAFETY SUPPLY	124
HERSHEY CATTLE CO.	120
THE MOWER SHOP, INC	112
COSTCO MEMBERSHIP	110
OREGON DEPARTMENT OF REVE	107
COTTONWOOD SOFTWARE	100
OREGON TRAVEL EXPERIENCE	100
CITY OF REDMOND	96
PROFESSIONAL CREDIT SERVI	91
NATURAL SELECTION	89
GC SYSTEMS, INC.	83
OREGON DMV	75
BEERY, ELSNER & HAMMOND,	69
SOLID WASTE	67
BUREAU OF LABOR AND INDUS	58
BEND GARBAGE & RECYCLING	51
OAMR	50
OREGON DEPARTMENT OF AGRI	50
STATE OF OREGON-CORP. DIV	40
CENTRAL OREGON BUILDERS E	36
UPS	30
MASTERCARD	27
SISTERS ELECTRONICS, INC.	12



**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 one outstanding notes payable. The debt is with a State of Oregon Department of Environment Quality 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 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:*

2014-15 Assessed Valuation	\$ 317,033,235
<i>Source: Deschutes County Assessor’s Office</i>	

Debt Limit Rate	<u>3%</u>
Debt Limit	9,510,997
Less general bonded debt June 30, 2014	<u>710,126</u>

Legal debt margin	<u>\$ 8,800,871</u>
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Total net bonded debt applicable to the limit as a percentage of debt limit	7.5%
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**LONG-TERM DEBT - AS OF JUNE 30, 2014**

	<b>Interest Rate</b>	<b>Final Maturity Date</b>	<b>Issue Amount</b>	<b>Outstanding Principal</b>	<b>%age Outstanding</b>
<b>General Fund Supporting Full Faith &amp; Credit Debt:</b>					
City Hall Facility, Building, BOTC Refinance	2.22%	07/02/2021	\$ 710,126	710,126	100.00%
<b>Revenue Bonds:</b>					
Sewer Revenue, Series 2000	4.5%	09/01/2040	2,382,300	2,000,053	83.95%
Sewer Revenue, Series 2000	4.5%	09/01/2040	3,325,700	2,672,859	80.37%
<b>Loans Payable:</b>					
Sewer System, BOTC Refinance Combine 2000/2002	2.22%	07/02/2021	774,189	774,189	100.00%
Sewer System, Series 2002	3.39%	08/01/2021	42,080	19,505	46.35%
Sewer System, BOTC Refinance	2.22%	07/02/2021	1,029,735	1,029,735	100.00%
			<b>\$ 8,264,130</b>	<b>\$ 7,206,468</b>	<b>87.20%</b>

**DEBT SERVICE OBLIGATIONS**

**GENERAL FUND SUPPORTING FULL FAITH & CREDIT**

***CITY HALL FACILITY***

On June 27, 2014, the City refinanced the original a full faith and credit bonds issued in 2006 to finance the construction of City Hall. The loan of \$710,126 includes outstanding principal and loan fees. The loan is financed with Bank of the Cascades at an interest rate of 2.22%, 7 year fixed rate, 15 year amortization. The City plans to make additional principal payments whenever possible to limit interest rate exposure.

**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 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***

On June 27, 2014 the City refinanced two Sewer System loans with the State of Oregon Economic Development Department (OEDD). The two loans were combined and financed as one loan in the amount of \$774,189 with the Bank of Cascades. The loan carries an interest rate of 2.22%, 7 year fixed rate, 15 year amortization. As with the City Hall loan the City plans to make additional principal payments whenever possible to limit interest rate exposure.

***SEWER SYSTEM***

On June 27, 2014 the City refinanced the loan for the purchase of the Lazy Z property. \$1,029,735 was borrowed which includes outstanding principal and loan costs. This loan was also financed with the Bank of the Cascades at 2.22%, 7 year fixed rate, 15 year amortization. The City also plans to make additional principal payments on this loan whenever possible to limit interest rate exposure.

**FUTURE DEBT PLANS**

During FY 2013/14 the City financed urban renewal projects of \$858,818 through a loan to the Sisters Urban Renewal Agency. In February of 2015 the City received financing from Bank of the Cascades to payoff the Agency loan from the City and also finance new Urban Renewal Agency projects. The loan amount of \$1,250,818 is backed by the Full Faith and Credit of the City.



**STAFF RESOURCES**

The fiscal year 2015/16 proposed budget includes funds for 17.75 full-time equivalents (FTE) positions.

Position	FY 14/15 Budget	FY 15/16 Budget	FY 15/16 % Benefits to Total Wage
City Manager	88,506	93,420	34.43%
Data Analyst	39,528	41,417	29.96%
City Recorder	47,601	49,873	42.26%
Finance Director	-	73,513	44.54%
Finance Officer	65,345	-	
Actg Clerk/Tech	34,972	37,145	66.57%
Admin Asst-Finance*	24,011	25,137	72.55%
CDD Director	79,001	62,776	44.88%
Senior/Associate Planner	53,743	44,499	45.68%
Planning Tech	51,173	53,605	44.55%
PW Director	79,001	82,730	41.49%
UT II	39,859	41,768	60.78%
UT I	41,077	42,531	59.82%
UT I	38,272	40,090	62.65%
UT I	38,272	40,090	30.62%
UT I	32,053	33,576	56.38%
UT I	-	30,721	60.32%
PW Ops Coordinator	37,576	39,371	45.39%
UT Asst **	12,928	12,766	12.95%
UT Asst **	12,551	12,766	12.95%
UT Asst.**	12,551	-	
On Call Comp.	9,623	11,100	
<b>Total Wages Regular</b>	<b>837,640</b>	<b>868,895</b>	<b>46.04%</b>
Janitor	4,470	5,000	
Park Host	12,000	20,000	
<b>Total</b>	<b>16,470</b>	<b>25,000</b>	
Maintenance OT	750	750	
Parks OT	1,000	2,500	
Water OT	2,000	3,000	
Street OT	1,000	2,500	
Sewer OT	1,500	1,500	
Planning OT	750	750	
Support Tech OT	-	-	
Finance OT	-	-	
Administration OT	-	-	
<b>Total Overtime</b>	<b>7,000</b>	<b>11,000</b>	
<b>Total Wages</b>	<b>\$ 861,110</b>	<b>\$ 904,895</b>	
*Budgeted at 75% of Full Time			
**Budgeted at 50% of Full Time			



The tables below illustrate the staff FTEs by department and by fund for the last five years and proposed FY 15/16 budget.

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

DEPARTMENT	Full Time Equivalent				Proposed 15/16	Change from Prev Yr
	11/12	12/13	13/14	14/15		
<b>City Manager's Office</b>						
City Manager	1.00	1.00	1.00	1.00	1.00	-
City Recorder	1.00	1.00	1.00	1.00	1.00	-
IT/Data Analyst			0.50	1.00	1.00	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<b>Finance &amp; Administration</b>						
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	-
Accounting Analyst	0.75	0.75	0.75	-	-	-
Accounting Technician	1.00	-	-	-	1.00	1.00
Utility Billing/Accounting Clerk	-	0.75	0.75	1.00	-	(1.00)
Office Specialist I/Admin Asst	0.75	0.50	0.75	0.75	0.75	-
IT Analyst	0.50	0.50	-	-	-	-
<b>Total</b>	<b>4.00</b>	<b>3.50</b>	<b>3.25</b>	<b>2.75</b>	<b>2.75</b>	<b>-</b>
<b>Community Development</b>						
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	1.00	1.00	1.00	-	-	-
Senior Planner	-	-	-	1.00	-	(1.00)
Associate Planner	-	-	-	-	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<b>Public Works</b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	1.00	1.00	-	-	-
Public Works Operations Coordinator	-	-	-	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-	-	-
Utility Worker III/II	1.00	1.00	1.00	1.00	1.00	-
Utility Worker I	4.00	4.00	4.00	4.00	5.00	1.00
Utility Assistant	0.50	0.50	0.50	1.50	1.00	(0.50)
<b>Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>9.00</b>	<b>0.50</b>
<b>TOTAL FTEs</b>	<b>17.50</b>	<b>17.00</b>	<b>17.25</b>	<b>17.25</b>	<b>17.75</b>	<b>0.50</b>
<b>Total FTE %age inc(dec)</b>	<b>-9.09%</b>	<b>-2.86%</b>	<b>1.47%</b>	<b>0.00%</b>	<b>2.90%</b>	



**COMPARISON OF PERSONNEL CHANGES  
FTE ALLOCATIONS BY FUND**

FUND	Allocated FTE by Fund					Change from Prev Yr
	11/12	12/13	13/14	14/15	15/16	
<b>General Fund</b>						
Admin	2.77	3.14	3.23	3.32	3.10	(0.22)
Maintenance	0.86	0.95	0.95	0.90	0.85	(0.05)
Parks	2.01	2.18	2.20	2.48	3.00	0.52
Planning	2.35	2.55	2.55	2.82	2.75	(0.07)
<b>Total General Fund</b>	<b>7.99</b>	<b>8.82</b>	<b>8.93</b>	<b>9.52</b>	<b>9.70</b>	<b>0.18</b>
Water	3.36	2.75	2.83	2.76	2.70	(0.06)
Streets	2.21	2.94	2.94	3.05	3.25	0.20
Sewer	3.94	2.49	2.55	1.92	2.10	0.18
<b>TOTAL FTEs</b>	<b>17.50</b>	<b>17.00</b>	<b>17.25</b>	<b>17.25</b>	<b>17.75</b>	<b>0.50</b>

**PERSONNEL SERVICES COMPARISON**

	2011/12	2012/13	2013/14	2014/15	2015/16
<b>Personnel Services</b>					
Budget	1,352,021	1,308,216	1,417,569	1,403,478	1,404,874
Actual	1,294,591	1,373,433	1,283,181	1,363,851	
<b>FTE</b>					
	17.50	17.00	17.25	17.25	17.75
<b>COLA</b>					
	0%	0%	2%	1.5%	1.7%
<b>Merit</b>					
	3%	3%	3%	3%	3%
<b>Medical Premium</b>					
<b>CIS Budget Forecast</b>	4.5%	10.6%	5.0%	5.0%	7.8%
<b>Actual FF Monthly Prem</b>	1,331.39	1,509.84	1,531.75	1,607.82	1,732.87
% change	3.9%	13.4%	1.5%	5.0%	7.8%
<b>PERS</b>					
OPSRP	13.72%	13.72%	13.36%	13.36%	12.95%
Tier	17.09%	17.09%	16.96%	16.96%	17.25%



## 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. The following are examples of their use in the City of Sisters:

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

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

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

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

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



### **General Fund**

Operating Contingency – The City will maintain a reserve goal of at least an average of two months of the operating budget of the General Fund.

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

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

### **Enterprise Funds**

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

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

### **All Other Operating Funds**

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

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

## **XIII. INVESTMENTS**

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