

CITY OF SISTERS
ADOPTED BUDGET
Fiscal Year 2016-2017



THE THREE SISTERS





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City of Sisters Adopted Budget For Fiscal Year 2016-2017

CITY COUNCIL

Chris Frye, Mayor
Nancy Connolly, President
David Asson
Amy Burgstahler
Andrea Blum

APPOINTED OFFICIALS

Charles Ryan
Kathryn Lindbloom
Vernon Renner
William Hall

CITY STAFF

Joseph O'Neill, 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
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TO: Budget Committee Members and Citizens
FROM: Joseph O'Neill, Finance Officer
DATE: June 27th, 2016
RE: Presenting the Fiscal Year 2016/17 Adopted Budget

OVERVIEW

It is my pleasure, on behalf of our City leadership team and staff, to present the City of Sisters Fiscal Year 2016-17 budget. This is a strategic and responsible budget that addresses the goals of the Council and provides the reliable public services that we expect in our beautiful city.

There is no doubt that we have moved beyond the financial uncertainty we faced a short five years ago. We have continued to stabilize the City's finances while making significant improvements to our infrastructure, positioning ourselves to continue to preserve the unique character of Sisters, improve the quality of life and safety of our residents all while maintaining our momentum in diversified economic growth.

The popularity of Central Oregon has continued to bode well for Sisters, we saw slight increases in the population, number of new business licenses issued, and transient room tax revenue. The assessed property values of the city also increased an astounding 8.7% from the prior year.

The City completed the refinancing of its municipal debts, saving taxpayers approximately \$715,000. Among some of the larger projects completed during the FY 2015/2016 budget were Hood Avenue lighting and irrigation improvements, enhancements to Village Green Park, Creekside Overnight Park and completion of an updated Parks Master Plan.

A major goal identified by the City Council for the FY 2016/2017 budget is to facilitate the construction of affordable housing in Sisters. With increasing prices in home sales and property values, the available inventory has tightened once again and renting or purchasing housing has become a challenge for new and existing residents. Staff is working with the City Council and the community to assist with creating viable options for affordable housing, especially for families with children.

CITY OVERVIEW

The City currently employs 17.5 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 \$2,643,358; Equipment and Systems book valued at \$15,678,729 and Street Improvements book valued at \$3,858,282. We work 365 days per year, 7 days a week, 24 hours a day. We process approximately 450 Public Works service calls each year.



COMMUNITY AND ECONOMIC TRENDS

- The population in the City increased by approximately 90 individuals during the past year, which represents a 4.1% growth in population.
- School enrollment decreased by 1% from 1,099 to 1,088 from the 2014/15 to 2015/16 school year.
- The City has issued 475 business licenses so far this year. This represents a 2.4% increase over last year.
- Total assessed property values of the city increased \$28,440,193 which represents an 8.7% increase from the prior year.
- Gas Taxes have grown by 5% from year to date last year.
- Transient Room Tax revenue has grown 8.1% from year to date last year.

KEY ECONOMIC FACTORS AND ASSUMPTIONS

The FY 16/17 budget is driven by key economic factors and assumptions as follows:

- **Property tax revenue** is budgeted to increase 5%. This is offset by a collection rate of 95%.
- **Population** continues to increase. The city's current population is approximately 2,280. It is expected that during the upcoming fiscal year the city's population will continue to increase by approximately 3 to 4% or 70 to 90 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 2015-16 fiscal year include:
 - The Parks Master Plan was completed;
 - Airport Infrastructure project was completed;
 - Improvements to Village Green Park Restrooms were completed;
 - Hood Avenue Improvements project was completed;
 - Business openings this fiscal year: Aspire Beauty, Sage Ridge Inc., Backyard Bistro, CL Large Inc., Vohs Custom Landscaping, Serendipity Mini Spa, Quadrus Inc., Preedin Design, Absolute Serenity-Helens House, Priceline.com, Absolute Serenity-Anna's House, Industrial Light and Energy, Suttle Tea, Wander NW Kids, Narrow Gate Lawn Care, Piper Lucas, 3 Sisters Lions Club, The High Desert Life, Laird Superfood, Starry Nights, Nase Company, Dixie's, Boswell Guitars, Faveur, Sisters Bunkhouse, TDG Construction, Egencia, Hotels.com, Hotwire,



Travelscape, Interior Effects, Oregon Bath and Brew, Elite Electric, Kelley Network Services, Empire Construction & Development, Absolute Serenity Senior Care, Easy Green Landscape Maintenance, Allen Contracting, S.L. Rogers Construction, Leapfrog Training and Facilitating, Industrial Comm Electric Co., Verheyden Works, Coiled Cab, Urban Custom Homes, Sisters Saloon & Ranch Grill, Dog Town Hot Dogs, Raven Makes Gallery, Skydive Awesome!, Annie Painter-The Studio, Watch-Dog & Plus, La Magie Sisters, Resurrection Private Personal Fitness Instruction, RDM-Shuttle, Myco Excavation, New Public Café.

- **Staffing and Labor Costs**

- The budget includes an increase of 1.0 FTE from the current year for an additional Utility Technician I.
- A cost of living adjustment (COLA) of 1.7% is included in the budget.
- Merit adjustments of up to 3% are tied to performance.
- Healthcare benefit premiums are budgeted with at an estimated 2.5% increase above FY 15/16 levels. Employees will continue to contribute 10% of premium cost, ranging from \$67.34 to \$193.43/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 remain at the current rate of 11.25% for Tier 1/Tier 2 employees 6.95% for OPSRP employees for the next fiscal year. The next rate change will be for the 2017/2019 biennium. Rates are expected to increase by 6% for both Tier 1/Tier 2 and OPSRP programs. The city will continue to pick up the employee's 6% share of the PERS contribution.

- **Risk Management** assumptions include the following:

- Worker's compensation insurance rates will increase 7%.
- Property and Liability insurance will increase by 9%.
- Auto liability insurance will not increase.

FOCUS OF THE FISCAL YEAR 2016/17 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 \$11,488,081 which represents a .39% decrease from the \$11,532,810 budgeted last year. Highlights include:

- **Revenues:** Projected General Fund revenues are \$2,045,718, an increase of .85% from budgeted amounts for FY 15/16. 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 includes funding for a full-time Economic Development Manager for Sisters with additional funding contributions from Deschutes County.
- **Law Enforcement Contract:** The City is in the third 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 2016/17

FY 2016/17 will be a year of growing confidence for the City of Sisters. Sister's Country businesses, its government and people share a common vision for a bright future, not limited to the next five or ten years but for generations to come. City leadership will continue to closely monitor every expenditure of taxpayer funds and will be held accountable for the same. The City's departments are committed to maintain high service levels and implementing cost-saving efficiencies wherever possible, while preserving the attributes that make Sisters the remarkable community that it is.

ACKNOWLEDGEMENTS

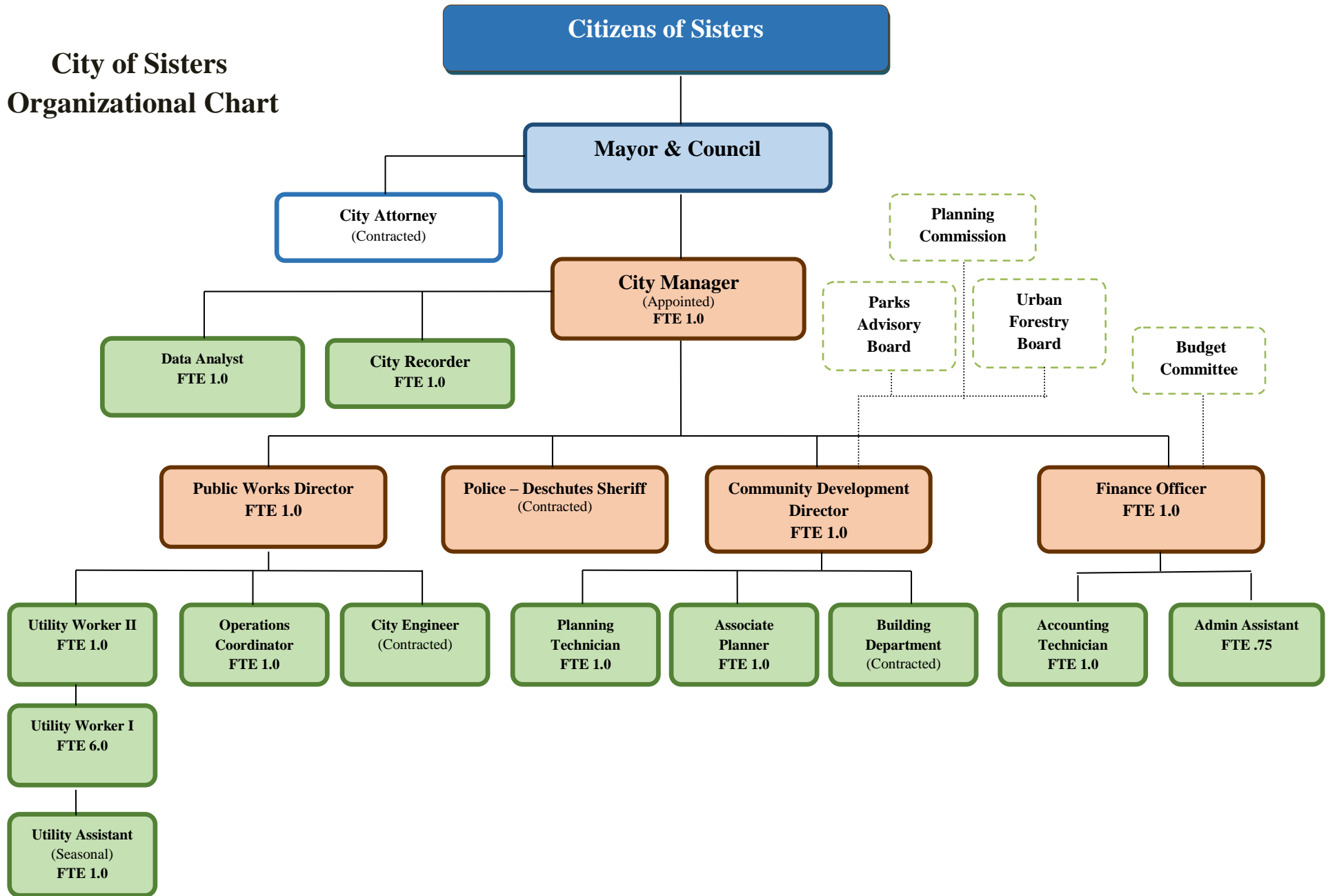
In closing, I would like to thank Department Directors, Paul Bertagna and Patrick Davenport as well as City staff who contributed to the creation of this document. I would also like to thank former Finance Director Lynne Fujita-Conrads for her mentorship through this budgetary process.

The budgetary processes cannot be accomplished without the support, expertise, and dedication of our volunteers so I would lastly like to thank the budget committee for their commitment to this process that's so vital to the community.

Respectfully Submitted,

Joseph O'Neill
Finance Officer

City of Sisters Organizational Chart





FISCAL YEAR 2016/17 GOALS

1. Increased Outreach and Participation

- 1.1. Develop a Comprehensive Communications Strategy
- 1.2. Use City Hall Building Environment Effectively to Optimize Engagement

2. Leadership Development

- 2.1. Strengthen Staff Development and Service Rewards Programs
- 2.2. Undertake Council Leadership and Accountability Activities
- 2.3. Implement Volunteer and Citizen Development Activities

3. Identity Preservation and Enhancement

- 3.1. Partner to Help Sustain Sisters' Unique Identity
- 3.2. Invest in Programs and Enhance Sisters' Unique Identity
- 3.3. Further Environmental Stewardship
- 3.4. Support Youth Opportunities
- 3.5. Honor History and Culture
- 3.6. Support Elder Opportunities

4. Diversified Economic Vitality

- 4.1. Support Retail/Tourism
- 4.2. Support Traded-Sector Business and Family-Wage Jobs Creation
- 4.3. Promote "S.T.E.A.M."-Based and Locally Grown Entrepreneurial Activity
- 4.4. Develop and Use New and Existing Data Effectively

5. Exceptional Operations, Infrastructure and Policy-Making

- 5.1. Enable a Vibrant and Vital Mix of Housing, Including Opportunity for Affordable Housing
- 5.2. Enhance Transportation and Infrastructures
- 5.3. Pursue Comprehensive Land Use Planning and Balanced Regulations
- 5.4. Maintain and Continue to Strengthen City Finances
- 5.5. Maintain/Develop Robust Public Works Operations
- 5.6. Maintain/Develop a Thriving Parks System
- 5.7. Help Ensure Community Safety



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

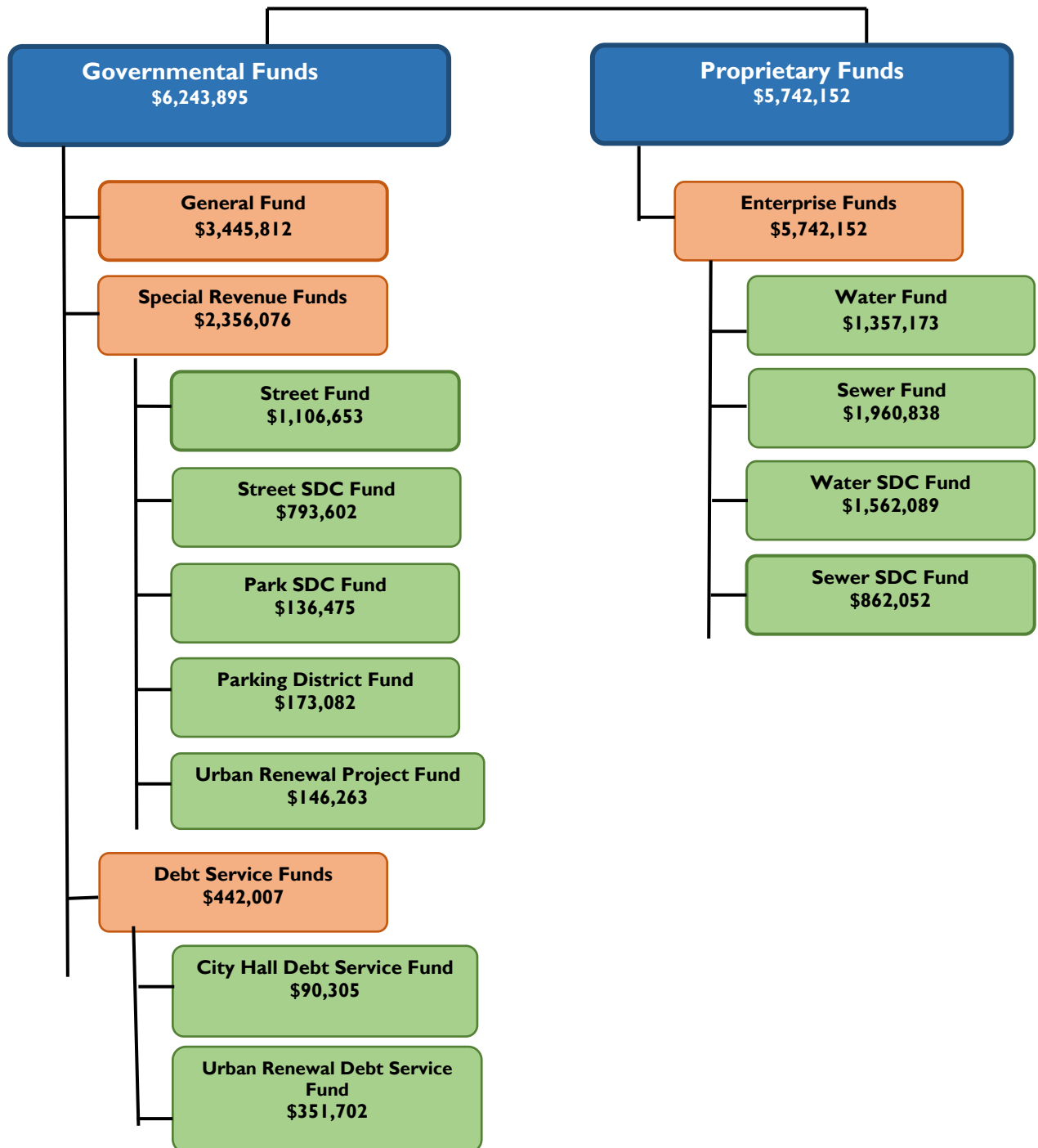
Agency (Trust) Fund – This fund accounts for assets held in trustee or agency capacity for others and therefore cannot be used to support the City's own programs. The City does not have any Agency Funds.

**Budget Calendar**

Notice of Budget Committee Meetings NuggetNews and City Website	May 11, 2016
Budget Message and Public Comment	May 18
Budget Committee Meeting #2	May 19
Budget Committee Meeting #3, if needed	May 20
Publish Notice of Budget Hearing NuggetNews and City Website	June 15
Hold Budget Hearing/Budget Adoption	June 23
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 2016/17.

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 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
RESOURCES						
Revenues:						
Property Taxes	\$ 787,762	\$ 821,193	\$ 860,000	\$ 929,000	\$ 938,700	\$ 938,700
Other Taxes	503,369	568,135	630,000	680,000	680,000	680,000
Franchise Fees	268,228	308,032	318,450	321,900	321,900	321,900
Licenses And Fees	568,848	701,086	643,200	465,700	498,000	498,000
Charges For Services	1,279,093	1,410,061	1,452,000	1,493,500	1,498,500	1,498,500
Intergovernmental	270,470	299,693	825,634	231,117	231,117	231,117
Fines And Forfeitures	3,577	3,838	3,000	3,000	3,000	3,000
Rental Income	57,000	33,000	21,000	12,000	12,000	12,000
Interest	2,543,036	32,798	6,809,090	25,090	25,090	25,090
Miscellaneous	68,872	39,573	16,540	15,100	15,100	15,100
Reimbursements	13,682	58,753	-	-	-	-
Loan Proceeds	36,000	878,818	-	-	-	-
Transfers In	1,822,207	50,900	398,400	53,320	53,320	53,320
Other grants	1,000	-	1,000	-	-	-
System Development Charges	589,161	655,980	405,000	425,000	435,000	435,000
Revenues Total	8,812,305	5,861,860	12,383,314	4,654,727	4,711,727	4,711,727
Beginning Fund Balance	5,570,733	6,055,189	6,407,896	6,776,354	6,776,354	6,776,354
TOTAL RESOURCES	\$ 14,383,038	\$ 11,917,049	\$ 18,791,210	\$ 11,431,081	\$ 11,488,081	\$ 11,488,081
REQUIREMENTS						
Expenditures:						
Personnel Services	\$ 1,283,181	\$ 1,358,729	\$ 1,414,374	\$ 1,516,632	\$ 1,501,047	\$ 1,501,047
Materials & Services	2,670,065	2,038,761	2,392,260	2,319,080	2,332,784	2,332,784
Capital Improvements	117,610	334,976	1,559,658	533,500	533,499	533,500
Debt Service	3,247,032	493,821	7,295,520	462,444	462,444	462,444
Expenditures Total	7,317,888	4,226,287	12,661,812	4,831,657	4,829,774	4,829,774
Operating Contingency	-	-	366,938	594,285	593,972	593,972
Unappropriated Reserves	-	-	406,330	93,020	93,020	93,020
Capital Reserves	-	-	1,497,097	1,890,869	1,940,869	1,940,869
Reserve for Future Expenditures	-	-	3,460,633	3,967,230	3,976,426	3,976,426
Transfers Out	1,822,206	50,900	398,400	54,020	54,020	54,020
TOTAL REQUIREMENTS	\$ 9,140,094	\$ 4,277,187	\$ 18,791,210	\$ 11,431,081	\$ 11,488,081	\$ 11,488,081
<i>Budgetary basis adjustment</i>	<i>812,818</i>	<i>(848,818)</i>	-	-	-	-
NET TOTAL	\$ 6,055,762	\$ 6,791,044	\$ -	\$ -	\$ -	\$ -

**SUMMARY OF CITY FUNDS - FY 2016/17**

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund
RESOURCES				
Revenues:				
Property Taxes	\$ 938,700	\$ -	\$ -	\$ -
Other Taxes	495,000	185,000	-	-
Franchise Fees	-	321,900	-	-
Licenses And Fees	463,500	5,000	-	-
Receipts	-	-	-	-
Charges For Services	18,600	-	-	-
Intergovernmental	106,918	124,200	-	-
Fines And Forfeitures	3,000	-	-	-
Rental Income	-	-	-	-
Interest	7,500	1,500	2,800	650
Miscellaneous	12,500	1,500	-	-
Other Grants	-	-	-	-
Transfers In	-	-	-	-
System Development Charges	-	-	50,000	40,000
Revenues Total	2,045,718	639,100	52,800	40,650
Beginning fund balance	1,400,094	\$ 467,553	740,802	95,825
TOTAL RESOURCES	\$ 3,445,812	\$ 1,106,653	\$ 793,602	\$ 136,475
REQUIREMENTS				
Expenditures:				
Personnel Services	789,451	\$ 239,184	\$ -	\$ -
Materials & Services	1,481,579	258,905	120,000	-
Capital Improvements	6,800	183,720	266,980	10,000
Transfers Out	23,951	7,810	-	-
Debt Service	-	-	-	-
Expenditures Total	2,301,781	689,618	386,980	10,000
Operating Contingency	353,505	83,015	-	-
Capital Reserves	242,017	184,485	-	-
Unappropriated Reserves	-	93,020	-	-
Reserve for Future Expenditures	548,509	56,515	406,622	126,475
TOTAL REQUIREMENTS	\$ 3,445,812	\$ 1,106,653	\$ 793,602	\$ 136,475

Fund Summaries



Revenue & Expenditure Summary

Parking District Fund	City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 938,700
-	-	-	-	-	-	680,000
-	-	-	-	-	-	321,900
14,500	-	6,000	9,000	-	-	498,000
-	-	580,000	840,000	-	-	1,420,000
-	-	45,900	14,000	-	-	78,500
-	-	-	-	-	-	231,118
-	-	-	-	-	-	3,000
-	-	-	12,000	-	-	12,000
600	40	1,500	4,000	4,500	2,000	25,090
-	-	-	1,100	-	-	15,100
-	-	-	-	-	-	-
-	53,320	-	-	-	-	53,320
-	-	-	-	155,000	190,000	435,000
15,100	53,360	633,400	880,100	159,500	192,000	4,711,728
157,982	36,945	723,773	1,080,738	1,402,589	670,052	6,776,353
\$ 173,082	\$ 90,305	\$ 1,357,173	\$ 1,960,838	\$ 1,562,089	\$ 862,052	\$ 11,488,081
\$ -	\$ -	\$ 246,808	\$ 225,604	\$ -	\$ -	\$ 1,501,047
-	-	239,026	233,275	-	-	2,332,785
-	-	18,860	-	47,140	-	533,500
-	-	9,490	12,770	-	-	54,020
-	53,300	-	333,000	-	76,144	462,444
-	53,300	514,184	804,649	47,140	76,144	4,883,796
-	-	80,972	76,479	-	-	593,971
-	-	714,649	799,717	-	-	1,940,868
-	-	-	-	-	-	93,020
173,082	37,005	47,368	279,993	1,514,949	785,908	3,976,426
\$ 173,082	\$ 90,305	\$ 1,357,173	\$ 1,960,838	\$ 1,562,089	\$ 862,052	\$ 11,488,081



General Fund

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 2015/16

- Continue to engage with ODOT to ensure the on-schedule and on-budget completion of the Cascade Avenue Improvement Project
- Completion of Parks Master Plan
- Completion of Wastewater Master Plan
- Completion of improvements and grant reimbursements associated with the Sisters Airport Infrastructure Improvement project
- Refinance City debt in the Sewer Fund, Sewer SDC Fund, and City Hall Debt Service Fund. Total savings of \$672,000.

Goals and Objectives – FY 2016/17

- Increase Outreach and Participation
 - Searchable online City codes
 - Post agenda and packets at City Hall for all public meetings/workshops
 - Improve acoustics in Council Chambers
- Review and update staff development and recognition program.
- Review Agenda Item Summary format.



- Develop community forums to educate public about current City issues.
- Create and/or update orientation package for new committee members.
- Coordinate annual volunteer recognition event with Sisters Area Chamber of Commerce.
- Review and update Community Grant criteria.
- Work with Arts Council to lay groundwork for future public art initiatives and art district.
- Identify challenges in promoting economic development and create recommendations on how to address them.

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 2015/16

- Implemented changes to City code for Business Licenses, Public Events, and Transient Merchant Licenses.
- Implemented increase of City Transient Room Tax to 8.99%.
- Facilitated refinance of loans in the Sewer Fund, the Sewer SDC Fund, and City Hall Debt Service Fund.
- Implemented online reservation system for Creekside Campground.

Goals and Objectives – FY 2016/17

- Assist with development of City newsletter to be sent with monthly utility bills.
- Evaluate if anticipated benefits were realized from implementation of code changes to Business Licenses, Public Events, and Transient Merchant Licenses.
- Analyze Urban Renewal Agency funds and determine balance remaining after debt service payments are made and remaining grants are issued.
- Track funds available from increase in transient room tax to be used for affordable housing.

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 2015/16**

- The Chamber ADA improvements will be completed by the end of fiscal year 15/16
- Completed roof repairs under warranty for City Hall
- Completed staining of exterior woodwork at City hall

Goals and Objectives – FY 2016/17

- Continue to develop energy savings projects for City owned buildings.
- Complete landscape improvements at the Chamber building.
- Re-place exterior doors and hardware at the Chamber building that is ADA compliant

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

Accomplishments – FY 2015/16

- Completed construction of the Phase II & III Parking and Sidewalk improvements at Village Green.
- Completed Village Green restroom and ADA improvements
- Applied for an Oregon Parks and Recreation grant to construct a new restroom building at Creekside Park.
- Applied for a Oregon Parks and Recreation small grant to replace/expand the Village Green play structure to be ADA compliant.
- Completed Creekside Campground Master Plan that was approved by Council and OPRD.
- Ordered a new restroom building for Clemens Park that will be installed this summer.
- Completed Phase I of the Creekside Campground improvements as approved by Council.
- Completed Parks Master Plan update for Council adoption including a new Capital Improvement Plan and SDC update.

Goals and Objectives – FY 2016/17

- Complete Creekside Campground Restroom Replacement project if awarded grant
- Complete Village Green play structure improvements if awarded grant
- Re-paint Barclay Park restroom building (exterior)
- Re-place roof on Village Green Barbeque structure

**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 2015/16

- Applied for eight grants: ODOT Enhancement and Connect VI, DLCD Technical Assistance, OPRD Local government grants, SCYP/Ford Family Foundation
- Completed Business Owner Opinion Survey
- Participated in Arbor Day Celebration
- Received Tree City USA status for ninth consecutive year and received the 2015 Growth Award for the sixth time in seven years.
- Updated Housing Needs Analysis
- Completed Master Plan for Creekside Park and Campground
- Updated City Parks Master Plan and Parks System Development Charges
- Completed several Development Code text amendments to enable additional opportunities for multifamily housing.
- Reviewed and approved 38 land use applications and an estimated 50 building permits for new construction.

Goals – FY 2016/17

- Complete Urbanization Study
- Commence Comprehensive Plan Update
- Participate in Transportation System Plan Update
- Begin work with newly established Housing Policy Advisory Board
- Ensure smooth transition of Building Code Administration from City to County responsibility
- Reorganize staff duties allocating more time to grant opportunities research and applications
- Continue to work on revisions to Development Code per Council priorities
- Improve GIS capabilities, internal recordkeeping and reporting for building permits and land use applications



GENERAL FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Property Taxes	\$ 787,762	\$ 821,193	\$ 860,000	\$ 929,000	\$ 938,700	\$ 938,700	9%
Other Taxes	355,306	406,944	450,000	495,000	495,000	495,000	10%
Licenses And Fees	530,778	664,732	605,700	431,200	463,500	463,500	-23%
Charges For Services	18,600	18,600	18,600	18,600	18,600	18,600	0%
Intergovernmental	104,885	110,100	114,776	106,918	106,918	106,918	-7%
Fines And Forfeitures	3,577	3,838	3,000	3,000	3,000	3,000	0%
Rental Income	9,000	9,000	9,000	-	-	-	-100%
Interest	8,532	13,130	7,500	7,500	7,500	7,500	0%
Miscellaneous	22,449	30,741	12,500	12,500	12,500	12,500	0%
Other Grants	1,000	-	1,000	-	-	-	-100%
Loan Proceeds	36,000	878,818	-	-	-	-	-
Total Revenues	1,877,889	2,957,096	2,082,076	2,003,718	2,045,718	2,045,718	-2%
Beginning Fund Balance	950,746	1,938,304	1,828,042	1,400,094	1,400,094	1,400,094	-23%
Transfers In	1,382,966	-	-	-	-	-	-
TOTAL RESOURCES	\$ 4,211,601	\$ 4,895,400	\$ 3,910,118	\$ 3,403,812	\$ 3,445,812	\$ 3,445,812	-12%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Programs:							
Council-Manager	\$ 261,014	\$ 290,221	\$ 297,170	\$ 326,745	\$ 321,767	\$ 321,767	8%
Finance & Administration	194,575	212,802	219,229	205,612	209,267	209,267	-5%
Maintenance	119,117	120,706	103,730	121,824	121,824	121,824	17%
Parks	242,012	276,400	384,298	281,494	281,494	281,494	-27%
Police	486,678	523,010	543,930	565,688	565,688	565,688	4%
Community Development	390,631	506,109	439,764	314,877	318,010	318,010	-28%
Support	1,028,274	239,475	381,632	459,782	459,782	459,782	20%
Total Programs	2,722,301	2,168,723	2,369,753	2,276,021	2,277,831	2,277,831	-4%
Operating Contingency	-	-	218,825	353,204	353,505	353,505	62%
Reserves	-	-	990,440	750,637	790,526	790,526	-20%
Transfers Out	363,241	22,905	331,100	23,950	23,950	23,950	-93%
TOTAL REQUIREMENTS	\$ 3,085,542	\$ 2,191,628	\$ 3,910,118	\$ 3,403,812	\$ 3,445,812	\$ 3,445,812	-12%
<i>Budgetary basis adjustment</i>	812,818	(848,818)	-	-	-	-	-
NET TOTAL	\$ 1,938,877	\$ 1,854,954	\$ -	\$ -	\$ -	\$ -	

01-GENERAL FUND	2013-2014		FY 2014-2015		FY 2015-2016		FY 2016/17		FY 2016/17	
	ACTUAL		ACTUAL		BUDGET		MANAGER	COMMITTEE	ADOPTED	COUNCIL

RESOURCES										
REVENUE										
01-4-00-300										
01-4-00-301										
01-4-00-302										
01-4-00-303										
01-4-00-304										
01-4-00-305										
01-4-00-309										
01-4-00-310										
01-4-00-311										
01-4-00-312										
01-4-00-313										
01-4-00-314										
01-4-00-315										
01-4-00-317										
01-4-00-338										
01-4-00-340										
01-4-00-350										
01-4-00-354										
01-4-00-360										
01-4-00-362										
01-4-00-363										
01-4-00-379										
01-4-00-382										
REVENUE SUBTOTAL										

PREVIOUS LEVIED TAXES	\$	23,887	\$	20,681	\$	25,000	\$	25,000	\$	25,000
INTEREST EARNED		7,812		8,845		7,500		7,500		7,500
CURRENT TAXES		763,875		800,512		835,000		904,000		913,700
TRANSIENT ROOM TAX		355,306		406,944		450,000		495,000		495,000
LIQUOR TAX		26,989		31,096		33,500		32,100		32,100
CIGARETTE TAX		2,821		2,872		2,400		2,500		2,500
WATER INTERNAL SERVICES		9,300		9,300		9,300		9,300		9,300
LICENSE FEES		52,537		67,678		52,000		55,000		55,000
CURRENT PLANNING FEES		78,587		86,182		85,000		75,000		75,000
PARK USERS FEE		117,927		143,980		160,000		160,000		167,300
BUILDING INSPECTION FEES		168,351		248,681		196,000		70,000		70,000
PUBLIC WORKS FEES		460		220		700		700		700
ELECTRICAL INSPECTION FEES		25,176		31,992		20,000				
EVENT FEES		7,803		5,958		9,000		9,500		9,500
JUSTICE COURT		3,577		3,838		3,000		3,000		3,000
CELL TOWERS		79,937		80,041		83,000		86,000		86,000
STATE REVENUE SHARING		20,336		27,814		30,700		23,486		23,486
PROPERTY RENTAL		9,000		9,000		9,000		-		-
MISCELLANEOUS		2,636		2,278		-		-		-
REFUNDS/REIMBURSEMENTS		11,240		18,477		3,000		3,000		3,000
CMA ADMIN FEE		4,466		4,933		5,000		5,000		5,000
SEWER INTERNAL SVCS		9,300		9,300		9,300		9,300		9,300
LOAN REPAYMENT INTEREST URA		720		4,285		-		-		-
REVENUE SUBTOTAL		1,782,043		2,024,907		2,028,400		1,992,386		1,992,386

01-GENERAL FUND		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
GRANTS & PASS THROUGHS							
01-4-00-609	CITY MANAGED ACCOUNTS	4,107	5,053	4,500	4,500	4,500	4,500
01-4-00-640	STATE GRANTS	24,739	26,208	28,176	28,832	28,832	28,832
01-4-00-650	LOAN REPAYMENT	36,000	878,818	-	-	-	-
01-4-00-665	OTHER GRANTS	30,000	22,110	20,000	20,000	20,000	20,000
01-4-00-670	DLCD GRANT	1,000	-	1,000	-	-	-
TOTAL GRANTS & PASS THROUGHS		95,846	932,189	53,676	53,332	53,332	53,332
TOTAL REVENUE		1,877,889	2,957,096	2,082,076	2,003,718	2,045,718	2,045,718
BEGINNING FUND BALANCE							
01-4-00-400	BEGINNING FUND BALANCE	950,746	1,938,304	1,828,042	1,400,094	1,400,094	1,400,094
TOTAL BEGINNING FUND BALANCE		950,746	1,938,304	1,828,042	1,400,094	1,400,094	1,400,094
TRANSFERS IN							
01-4-00-509	TRANSFER FROM OTHER FUNDS	1,382,966	-	-	-	-	-
TOTAL TRANSFERS		1,382,966	-	-	-	-	-
TOTAL RESOURCES		4,211,601	4,895,400	3,910,118	3,403,812	3,445,812	3,445,812
REQUIREMENTS							
OPERATING CONTINGENCY							
01-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 218,825	\$ 353,204	\$ 353,505	\$ 353,505
TOTAL OPERATING CONTINGENCIES		-	-	218,825	353,204	353,505	353,505
RESERVES							
01-5-00-425	STRATEGIC RESERVE	-	-	813,491	558,620	548,509	548,509
01-5-00-445	CAPITAL REPLACEMENT RESERVE/AFFORDAB	-	-	176,949	192,017	242,017	242,017
TOTAL RESERVES		-	-	990,440	750,637	790,526	790,526

01-GENERAL FUND		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
TRANSFERS							
01-5-00-600	TRANSFER TO OTHER FUNDS	300,541	-	276,000	-	-	-
01-5-00-602	TRANSFER TO CITY HALL FUND	62,700	22,905	55,100	23,950	23,950	23,950
TOTAL TRANSFERS		363,241	22,905	331,100	23,950	23,950	23,950
TOTAL GENERAL		363,241	22,905	1,540,365	1,127,791	1,167,981	1,167,981
EXPENDITURES							
01-000 COUNCIL-MANAGER							
PERSONNEL SERVICES							
01-5-01-500	CITY MANAGER	50,169	53,637	46,710	47,504	46,051	46,051
01-5-01-519	DATA ANALYST	10,802	15,811	8,283	8,420	8,420	8,420
01-5-01-527	CITY RECORDER	27,331	28,678	34,912	37,138	37,138	37,138
01-5-01-550	OVERTIME	-	45	-	-	-	-
01-5-01-581	SOCIAL SECURITY	5,233	5,821	5,427	5,612	5,522	5,522
01-5-01-582	WORKER'S COMP	389	510	476	665	654	654
01-5-01-583	PERS/OSPRS	8,899	12,387	11,643	12,052	8,882	8,882
01-5-01-584	MED/DENT/VISION INSURANCE	18,948	21,861	21,336	28,382	25,336	25,336
01-5-01-586	LTD	268	306	269	273	273	273
01-5-01-587	LIFE INSURANCE	65	70	70	44	44	44
01-5-01-588	UNEMPLOYMENT INS.	58	88	90	92	92	92
01-5-01-589	MEDICARE	1,224	1,362	1,269	1,313	1,291	1,291
TOTAL PERSONNEL SERVICES		123,386	140,576	130,485	141,495	133,702	133,702
MATERIALS & SERVICES							
01-5-01-700	MAYOR & COUNCIL	4,141	2,756	4,000	4,000	4,000	4,000
01-5-01-704	RECRUITMENT	1,871	-	-	10,000	10,000	10,000
01-5-01-705	ADVERTISING	302	-	200	200	200	200
01-5-01-710	COMPUTER SOFTWARE MAINT	1,426	1,567	2,000	7,000	7,000	7,000
01-5-01-714	OFFICE SUPPLIES	1,974	1,372	1,115	1,200	1,200	1,200
01-5-01-715	POSTAGE	90	187	100	100	100	100
01-5-01-716	RECORDING FEES	1,000	500	750	750	750	750
01-5-01-717	OFFICE EQUIPMENT	55	-	100	100	100	100
01-5-01-721	COPIER/PRINTER	6,111	2,985	2,900	3,300	3,300	3,300
01-5-01-726	CONTRACTED SERVICES	16,267	2,171	2,300	5,300	5,300	5,300

2013-2014		FY 2014-2015	FY 2015-2016	FY 2016/17	FY 2016/17	FY 2016/17
2013-2014	2014-2015	2015-2016	2016/17	2016/17	2016/17	2016/17
ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	ADOPTED	ADOPTED
01-GENERAL FUND						
01-5-01-727	PERMITS & FEES	38	135	200	200	200
01-5-01-733	DUES & SUBSCRIPTIONS	4,254	3,470	4,000	4,000	4,000
01-5-01-735	TELEPHONE	1,230	747	500	500	500
01-5-01-736	CELLULAR PHONES	253	-	-	-	-
01-5-01-740	EDUCATION	360	510	200	200	200
01-5-01-741	ELECTIONS	-	45	2,000	2,000	2,000
01-5-01-755	GAS/OIL	469	203	600	600	600
01-5-01-777	LEGAL FEES	30,946	34,188	29,800	42,614	42,614
01-5-01-783	PUBLIC OUTREACH	8,513	24,674	26,000	16,000	16,000
01-5-01-789	MILEAGE/TRAVEL REIMBURSEMENT	265	927	1,000	1,000	1,000
01-5-01-791	ECONOMIC DEVELOPMENT	56,839	72,600	87,500	87,500	87,500
01-5-01-793	MEETINGS/WORKSHOPS	1,224	608	1,500	1,500	1,500
TOTAL MATERIALS & SERVICES		137,628	149,645	166,685	188,064	188,064

01-000 TOTAL COUNCIL-MANAGER	261,014	290,221	297,170	326,745	321,766	321,766
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02-000 FINANCE AND ADMINISTRATION						
PERSONNEL SERVICES						
01-5-02-502	ADMIN ASST	3,525	13,380	12,569	12,569	12,569
01-5-02-507	UTILITY BILLING CLERK	4,202	-	-	-	-
01-5-02-517	OFFICE SPECIALIST I	3,641	-	-	-	-
01-5-02-518	ACCOUNTING TECHNICIAN	-	-	14,858	16,712	16,712
01-5-02-519	DATA ANALYST	2,147	13,740	8,283	4,210	4,210
01-5-02-521	FINANCE OFFICER	40,606	45,715	-	47,194	47,194
01-5-02-523	ACCOUNTING CLERK	3,702	8,690	-	-	-
01-5-02-529	FINANCE & ADMIN DIRECTOR	15,716	-	51,459	-	-
01-5-02-550	OVERTIME	-	40	-	-	-
01-5-02-581	SOCIAL SECURITY	4,268	4,574	5,177	4,764	4,764
01-5-02-582	WORKER'S COMP	325	391	462	576	576
01-5-02-583	PERS/OSPRS	8,900	11,905	13,501	10,449	10,449
01-5-02-584	MED/DENT/VISION INSURANCE	18,114	28,023	30,565	31,189	31,189
01-5-02-586	LTD	212	288	278	261	261
01-5-02-587	LIFE INSURANCE	56	75	69	24	24
01-5-02-588	UNEMPLOYMENT INS.	93	82	87	81	81
01-5-02-589	MEDICARE	998	1,070	1,211	1,114	1,114
TOTAL PERSONNEL SERVICES		106,505	127,973	138,519	129,142	129,142

01-GENERAL FUND		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
MATERIALS & SERVICES							
01-5-02-704	RECRUITMENT	-	7	-			
01-5-02-705	ADVERTISING	1,380	506	900	900	900	900
01-5-02-706	AUDIT FEES	13,820	11,224	13,000	14,000	14,000	14,000
01-5-02-707	EMPLOYEE RECOGNITION	1,967	1,820	2,000	2,000	2,000	2,000
01-5-02-708	CITY-WIDE TRAINING	-	-	2,000			
01-5-02-709	WELLNESS & RISK MGT PROGS.	-	-	300	300	300	300
01-5-02-710	COMPUTER SOFTWARE MAINT	3,894	3,111	10,000	3,100	3,100	3,100
01-5-02-714	OFFICE SUPPLIES	1,968	1,482	1,400	1,400	1,400	1,400
01-5-02-715	POSTAGE	982	2,086	1,500	1,500	1,500	1,500
01-5-02-717	OFFICE EQUIPMENT	-	1,584	2,000	5,000	5,000	5,000
01-5-02-721	COPIER/PRINTER	1,965	1,924	1,600	1,500	1,500	1,500
01-5-02-726	CONTRACTED SERVICES	1,341	4,279	2,750	2,750	2,750	2,750
01-5-02-727	PERMITS & FEES	4,931	6,363	2,000	1,000	1,000	1,000
01-5-02-733	DUES & SUBSCRIPTIONS	-	200	200	200	200	200
01-5-02-735	TELEPHONE	1,282	857	600	560	560	560
01-5-02-736	CELLULAR PHONES	251	-	-	-	-	-
01-5-02-740	EDUCATION	409	210	500	500	500	500
01-5-02-763	PROPERTY TAXES	6,038	6,075	6,000	6,200	6,200	6,200
01-5-02-766	INS:COMP/LIAB/UMB	20,725	16,086	17,500	18,900	18,900	18,900
01-5-02-767	LGIP SERVICE FEE	253	252	260	260	260	260
01-5-02-777	LEGAL FEES	7,647	10,743	8,300	8,500	12,155	12,155
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	500	500	500	500
01-5-02-790	MISCELLANEOUS	89	(17)	100	100	100	100
01-5-02-793	MEETINGS/WORKSHOPS	164	277	500	500	500	500
TOTAL MATERIALS & SERVICES		69,106	69,069	73,910	69,670	73,325	73,325
CAPITAL OUTLAY							
01-5-02-906	CAPITAL OUTLAY	18,964	15,760	6,800	6,800	6,800	6,800
TOTAL CAPITAL OUTLAY		18,964	15,760	6,800	6,800	6,800	6,800

01-GENERAL FUND		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
02-00 TOTAL FINANCE AND ADMINISTRATION		194,575	212,802	219,229	205,612	209,267	209,267
03-000 MAINTENANCE							
PERSONNEL SERVICES							
01-5-03-503	PUBLIC WORKS DIRECTOR	15,215	7,920	8,273	8,667	8,667	8,667
01-5-03-504	UTILITY TECHNICIAN II	6,801	4,126	4,177	4,375	4,375	4,375
01-5-03-505	UTILITY TECHNICIAN I	14,841	14,491	19,768	14,437	14,437	14,437
01-5-03-506	JANITORIAL SERVICE	4,552	6,510	5,000	-	-	-
01-5-03-511	UTILITY ASST	5,490	5,990	-	2,598	2,598	2,598
01-5-03-522	PUBLIC WORKS OPS COORDINATOR	-	3,905	3,937	4,005	4,005	4,005
01-5-03-524	PUBLIC WORKS COORD. - MAINT LEAD				7,547	7,547	7,547
01-5-03-533	MAINTENANCE SUPERVISOR	2,147	-	1,000	4,615	4,615	4,615
01-5-03-550	OVERTIME	831	1,040	750	750	750	750
01-5-03-573	ON-CALL COMPENSATION	-	595	1,110	1,110	1,110	1,110
01-5-03-581	SOCIAL SECURITY	3,003	2,953	2,266	2,867	2,867	2,867
01-5-03-582	WORKER'S COMP	2,971	3,144	2,555	4,120	4,120	4,120
01-5-03-583	PERS/OSPRS	6,921	4,989	5,279	6,102	6,102	6,102
01-5-03-584	MED/DENT/VISION INSURANCE	11,942	9,987	13,194	15,942	15,942	15,942
01-5-03-586	LTD	127	104	118	144	144	144
01-5-03-587	LIFE INSURANCE	27	29	35	26	26	26
01-5-03-588	UNEMPLOYMENT INS.	46	50	38	48	48	48
01-5-03-589	MEDICARE	702	691	530	671	671	671
TOTAL PERSONNEL SERVICES		75,616	66,524	68,030	78,024	78,024	78,024
MATERIALS & SERVICES							
01-5-03-717	OFFICE EQUIPMENT	7	59	-	-	-	-
01-5-03-721	COPIER/PRINTER	394	118	-	-	-	-
01-5-03-726	CONTRACTED SERVICES	317	1,021	1,400	6,400	6,400	6,400
01-5-03-733	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
01-5-03-735	TELEPHONE	2,625	2,179	2,200	2,350	2,350	2,350
01-5-03-736	CELLULAR PHONES	311	331	300	300	300	300
01-5-03-740	EDUCATION	-	73	100	100	100	100
01-5-03-743	ELECTRICITY	11,683	12,172	12,000	12,000	12,000	12,000
01-5-03-746	SMALL TOOLS & EQUIPMENT	428	1,042	750	1,200	1,200	1,200
01-5-03-755	GAS/OIL	3,841	2,219	3,000	2,000	2,000	2,000

01-GENERAL FUND	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
01-5-03-771 MEDICAL TESTING & SERVICES	56	380	200	250	250	250
01-5-03-781 CHAMBER BLDG MAINTENANCE	5,195	1,926	2,000	2,000	2,000	2,000
01-5-03-782 UNIFORMS	220	401	500	750	750	750
01-5-03-784 MAINTENANCE RECYCLE CENTER	112	2,172	1,000	1,000	1,000	1,000
01-5-03-785 MAINTENANCE CITY HALL	3,869	4,380	4,500	4,500	4,500	4,500
01-5-03-786 MAINTENANCE CITY SHOP	2,344	1,888	2,500	4,000	4,000	4,000
01-5-03-788 PWHQ MAINTENANCE	1,330	3,109	2,500	4,000	4,000	4,000
01-5-03-793 MEETINGS/WORKSHOPS	13	51	50	50	50	50
01-5-03-795 SUPPLIES	718	989	1,200	1,200	1,200	1,200
01-5-03-796 VEHICLE MAINTENANCE	824	922	1,500	1,700	1,700	1,700
01-5-03-799 BAD DEBT EXPENSE	(96)	-	-	-	-	-
TOTAL MATERIALS & SERVICES	34,191	35,432	35,700	43,800	43,800	43,800

CAPITAL OUTLAY

01-5-03-906 CAPITAL OUTLAY	9,310	18,750	-	-	-	-
TOTAL CAPITAL OUTLAY	9,310	18,750	-	-	-	-

03-000 TOTAL MAINTENANCE

	119,117	120,706	103,730	121,824	121,824	121,824
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05-000 PARKS

PERSONNEL SERVICES

01-5-05-500 CITY MANAGER	-	1,788	-	-	-	-
01-5-05-502 ADMIN ASST	748	3,620	5,027	5,027	5,027	5,027
01-5-05-503 PUBLIC WORKS DIRECTOR	15,215	15,839	16,546	8,667	8,667	8,667
01-5-05-504 UTILITY TECHNICIAN II	9,459	8,252	4,177	4,375	4,375	4,375

2013-2014		FY 2014-2015	FY 2015-2016	FY 2016/17	FY 2016/17	FY 2016/17
ACTUAL	ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
2013-2014	2014-2015	2015-2016	2016/17	2016/17	2016/17	2016/17
ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL	ADOPTED
01-GENERAL FUND						
01-5-05-505	26,304	39,804	26,381	22,047	22,047	22,047
01-5-05-507	891	-	-	-	-	-
01-5-05-508	13,483	17,818	20,000	18,000	18,000	18,000
01-5-05-509	7,623	8,108	6,278	6,893	6,893	6,893
01-5-05-511	7,320	10,474	24,256	15,586	15,586	15,586
01-5-05-513	1,793	2,674	2,500	2,500	2,500	2,500
01-5-05-515	-	-	5,360	5,615	5,615	5,615
01-5-05-526	-	-	-	5,302	5,302	5,302
01-5-05-516	-	-	4,450	-	-	-
01-5-05-517	643	-	-	-	-	-
01-5-05-519	307	1,963	-	-	-	-
01-5-05-522	21,680	19,632	19,686	8,009	8,009	8,009
01-5-05-523	653	-	-	-	-	-
01-5-03-524	4,293	-	1,000	7,547	7,547	7,547
01-5-05-533	-	15	-	9,229	9,229	9,229
01-5-05-554	-	1,469	2,220	2,220	2,220	2,220
01-5-05-573	6,567	7,787	8,265	7,400	7,400	7,400
01-5-05-581	6,037	8,026	7,814	9,160	9,160	9,160
01-5-05-582	12,869	14,027	18,668	14,035	14,035	14,035
01-5-05-583	25,739	31,855	31,189	29,918	29,918	29,918
01-5-05-584	292	319	291	282	282	282
01-5-05-586	69	83	80	56	56	56
01-5-05-587	105	123	137	123	123	123
01-5-05-588	1,536	1,821	1,933	1,731	1,731	1,731
01-5-05-589						
TOTAL PERSONNEL SERVICES	163,626	195,497	206,258	183,724	183,724	183,724

MATERIALS & SERVICES

01-5-05-704	42	94	-	-	-	-
01-5-05-705	-	2,945	2,500	2,500	2,500	2,500
01-5-05-710	1,310	543	100	1,500	1,500	1,500
01-5-05-714	15	754	1,000	1,000	1,000	1,000
01-5-05-715	-	19	-	-	-	-
01-5-05-717	10	90	100	100	100	100
01-5-05-718	1,200	1,200	1,200	1,200	1,200	1,200

	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
01-GENERAL FUND						
01-5-05-721 COPIER/PRINTER	103	339	440	470	470	470
01-5-05-726 CONTRACTED SERVICES	17,691	9,665	20,600	10,800	10,800	10,800
01-5-05-727 PERMITS & FEES	75	172	300	300	300	300
01-5-05-731 SPECIAL EVENTS	1,438	1,603	1,750	1,500	1,500	1,500
01-5-05-735 TELEPHONE	1,096	897	1,050	1,100	1,100	1,100
01-5-05-736 CELLULAR PHONES	1,168	1,363	1,500	1,500	1,500	1,500
01-5-05-740 EDUCATION	75	98	300	500	500	500
01-5-05-743 ELECTRICITY	10,684	11,916	14,000	16,000	16,000	16,000
01-5-05-746 SMALL TOOLS & EQUIPMENT	4,197	1,819	2,500	4,700	4,700	4,700
01-5-05-755 GAS/OIL	4,751	3,705	5,000	4,000	4,000	4,000
01-5-05-771 MEDICAL TESTING & SERVICES	74	448	300	500	500	500
01-5-05-780 CREDIT CARD FEE	353	3,044	3,300	3,500	3,500	3,500
01-5-05-782 UNIFORMS	18,827	747	1,000	1,000	1,000	1,000
01-5-05-786 PARK MAINTENANCE	100	20,175	33,000	25,000	25,000	25,000
01-5-05-793 MEETINGS/WORKSHOPS	10,897	16,897	17,000	17,000	17,000	17,000
01-5-05-795 SUPPLIES	1,341	2,292	3,000	3,500	3,500	3,500
01-5-05-796 VEHICLE MAINTENANCE						
TOTAL MATERIALS & SERVICES	75,447	80,903	110,040	97,770	97,770	97,770

CAPITAL OUTLAY

01-5-05-906 CAPITAL OUTLAY	2,939	-	68,000	-	-	-
TOTAL CAPITAL OUTLAY	2,939	-	68,000	-	-	-

05-000 TOTAL PARKS

	242,012	276,400	384,298	281,494	281,494	281,494
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06-000 POLICE

MATERIALS & SERVICES

01-5-06-783 DCSD - POLICING SERVICES	486,678	523,010	543,930	565,688	565,688	565,688
TOTAL MATERIALS & SERVICES	486,678	523,010	543,930	565,688	565,688	565,688

06-000 TOTAL POLICE

	486,678	523,010	543,930	565,688	565,688	565,688
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PLANNING

01-GENERAL FUND	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
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07-000 COMMUNITY DEVELOPMENT

GRANTS & PASS THROUGHS

01-5-07-300 BUILDING INSPECTIONS	88,787	156,034	121,520			
01-5-07-301 ELECTRICAL INSPECTION	15,368	18,936	12,400	-	-	-
01-5-07-302 STATE BUILDING FEES	14,463	18,931	23,143			
TOTAL GRANTS & PASS THROUGHS	118,618	193,901	157,063	-	-	-

PERSONNEL SERVICES

01-5-07-500 CITY MANAGER	-	1,788	18,684	19,002	18,421	18,421
01-5-07-509 PLANNING DIRECTOR	53,358	72,972	56,498	62,033	62,033	62,033
01-5-07-515 PLANNING TECHNICIAN	41,736	44,917	40,203	42,111	42,111	42,111
01-5-07-516 ASSOCIATE PLANNER	-	12,758	40,049			
01-5-07-519 DATA ANALYST	307	1,963	-	4,210	4,210	4,210
01-5-07-520 PRINCIPAL PLANNER	35,786	-	-	-	-	-
01-5-07-525 PLANNING INTERN		3,195	-	1,800	1,800	1,800
01-5-07-526 SENIOR PLANNER	23,909	49,651	-	47,719	47,719	47,719
01-5-07-550 OVERTIME	331	6	750	750	750	750
01-5-07-552 CELL PHONE ALLOWANCE	-	433	-			
01-5-07-554 INSURANCE OPT-OUT	-	135	-			
01-5-07-581 SOCIAL SECURITY	9,231	11,083	9,370	10,560	10,524	10,524
01-5-07-582 WORKER'S COMP	607	805	828	1,256	1,251	1,251
01-5-07-583 PERS/OSPRS	24,387	21,250	21,987	24,612	23,344	23,344
01-5-07-584 MED/DENT/VISION INSURANCE	36,861	32,698	45,487	50,683	49,465	49,465
01-5-07-586 LTD	528	524	534	534	534	534
01-5-07-587 LIFE INSURANCE	113	105	114	61	61	61
01-5-07-588 UNEMPLOYMENT INS.	123	162	156	176	175	175
01-5-07-589 MEDICARE	2,159	2,592	2,191	2,470	2,461	2,461
TOTAL PERSONNEL SERVICES	229,436	257,037	236,851	267,977	264,860	264,860

MATERIALS & SERVICES

01-5-07-704 RECRUITMENT	-	2,948	-	-	-	-
01-5-07-705 ADVERTISING	4,945	6,419	5,000	5,000	5,000	5,000
01-5-07-710 COMPUTER SOFTWARE MAINT	90	162	-	-	-	-
01-5-07-714 OFFICE SUPPLIES	2,083	2,298	2,250	2,250	2,250	2,250
01-5-07-715 POSTAGE	407	1,138	1,200	1,100	1,100	1,100

	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
01-GENERAL FUND						
01-5-07-717 OFFICE EQUIPMENT	50	192	1,500	1,500	1,500	1,500
01-5-07-721 COPIER/PRINTER	3,667	3,058	2,800	2,900	2,900	2,900
01-5-07-726 CONTRACTED SERVICES	4,731	6,824	4,500	4,500	4,500	4,500
01-5-07-727 PERMITS & FEES	-	-	100	100	100	100
01-5-07-733 DUES & SUBSCRIPTIONS	460	470	750	750	750	750
01-5-07-735 TELEPHONE	1,569	1,342	1,000	950	950	950
01-5-07-736 CELLULAR PHONES	-	77	400	400	400	400
01-5-07-740 EDUCATION	275	75	500	500	500	500
01-5-07-755 GAS & OIL	-	49	200	200	200	200
01-5-07-757 PLANNING COMMISSION	191	676	500	500	500	500
01-5-07-777 LEGAL FEES	23,468	29,095	23,900	25,000	31,250	31,250
01-5-07-780 CREDIT CARD FEE	-	331	350	350	350	350
01-5-07-783 PUBLIC OUTREACH	-	-	500	500	500	500
01-5-07-789 MILEAGE/TRAVEL REIMBURSEMENT	573	-	300	300	300	300
01-5-07-793 MEETINGS/WORKSHOPS	68	17	100	100	100	100
TOTAL MATERIALS & SERVICES	42,577	55,171	45,850	46,900	53,150	53,150
07-000 TOTAL COMMUNITY DEVELOPMENT	390,631	506,109	439,764	314,877	318,010	318,010
08-000 SUPPORT						
GRANTS & PASS THROUGHS						
01-5-08-309 CITY MANAGED ACCOUNTS	4,052	4,981	4,500	5,200	5,200	5,200
01-5-08-311 COMMUNITY SERVICES GRANT	11,439	14,068	20,000	20,000	20,000	20,000
01-5-08-312 CHAMBER OF COMMERCE	119,603	161,215	225,000	252,450	252,450	252,450
01-5-08-316 URBAN RENEWAL AGENCY LOAN	848,818	30,000	-	-	-	-
01-5-08-319 OTHER GRANTS	15,150	-	-	-	-	-
01-5-08-325 FORGIVABLE LOAN PROGRAM	-	-	100,000	150,000	150,000	150,000
01-5-08-340 STATE GRANTS	29,212	29,211	32,132	32,132	32,132	32,132
TOTAL GRANTS & PASS THROUGHS	1,028,274	239,475	381,632	459,782	459,782	459,782
TRANSFERS						
01-5-08-602 TRANSFER TO CITY HALL FUND	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-

01-GENERAL FUND	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
TOTAL SUPPORT	1,028,274	239,475	381,632	459,782	459,782	459,782
TOTAL EXPENDITURES	2,722,301	2,168,723	2,369,753	2,276,021	2,277,830	2,277,830
TOTAL REQUIREMENTS	3,085,542	2,191,628	3,910,118	3,403,812	3,445,812	3,445,812
<i>Budgetary basis adjustment</i>	812,818	(848,818)				
01-GENERAL FUND NET TOTAL	1,938,877	1,854,954	-	-	-	-



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 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenue:							
Interest	\$ 1,839	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Revenue	1,839	-	-	-	-	-	0%
Beginning Fund Balance	1,381,126	-	-	-	-	-	0%
TOTAL RESOURCES	\$ 1,382,965	\$ -	\$ -	\$ -	\$ -	\$ -	0%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditure:							
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditure	-	-	-	-	-	-	0%
Operating Contingency	-	-	-	-	-	-	0%
Transfers Out	1,382,965	-	-	-	-	-	0%
TOTAL REQUIREMENTS	1,382,965	-	-	-	-	-	0%
NET TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

06-RESERVE FUND		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
RESOURCES							
REVENUE							
06-4-00-301	INTEREST EARNED	\$	1,839 \$	- \$	- \$	- \$	- \$
TOTAL REVENUE			1,839	-	-	-	-
BEGINNING FUND BALANCE							
06-4-00-400	BEGINNING FUND BALANCE		1,381,126	-	-	-	-
TOTAL BEGINNING FUND BALANCE			1,381,126	-	-	-	-
TOTAL RESOURCES			1,382,965	-	-	-	-
REQUIREMENTS							
TRANSFERS							
06-5-00-650	TRANSFER TO OTHER FUNDS	\$	1,382,965 \$	- \$	- \$	- \$	- \$
TOTAL TRANSFERS			1,382,965	-	-	-	-
EXPENDITURES							
CAPITAL OUTLAY							
06-5-00-924	VEHICLES		-	-	-	-	-
06-5-00-925	EQUIPMENT		-	-	-	-	-
06-5-00-926	BUILDING		-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-
TOTAL EXPENDITURES			-	-	-	-	-
TOTAL REQUIREMENTS			1,382,965	-	-	-	-
06-RESERVE FUND NET TOTAL			-	-	-	-	-



Street Fund

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 2015/16

- Completed Hood/Ash Street intersection improvements
- Completed downtown overlay project
- Completed/Submitted Roundabout Design Acceptance Package to the State.
- Completed Railway Sealcoat project
- Completed chip seal projects on Pine, Fir, Black Butte and Larch Street.
- Completed Hood Avenue overlay project
- Completed Cedar Street lighting and overlay project
- Completed Hood Avenue Street Lighting/Irrigation project
- Crack Sealed North side streets from Main Avenue to Barclay Drive
- Drainage Repairs (E. Cascade, Rope Ave, S. Ash St.)
- Completed Main Avenue parking changes

Goals and Objectives – FY 2016/17

- Complete the design and construct the Barclay/US 20 Roundabout
- Complete the Hood Avenue landscaping phase II
- Complete 2016 overlay/chip seal/crack seal projects
- Procure funds for additional bicycle and pedestrian projects
- Continue street sign post replacement and crosswalk thermoplastic projects



STREET FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Other Taxes	\$ 148,063	\$ 161,191	\$ 180,000	\$ 185,000	\$ 185,000	\$ 185,000	3%
Franchise Fees	268,228	308,032	318,450	321,900	321,900	321,900	1%
Licenses And Fees	4,713	5,382	5,000	5,000	5,000	5,000	0%
Intergovernmental	165,585	168,832	420,132	124,200	124,200	124,200	-70%
Interest	2,287	2,136	1,500	1,500	1,500	1,500	0%
Miscellaneous	25,670	5,788	2,940	1,500	1,500	1,500	-49%
Total Revenues	614,546	651,361	928,022	639,100	639,100	639,100	-31%
Transfers In	263,835	-	276,000	-	-	-	0%
Beginning Fund Balance	267,650	574,075	418,923	467,553	467,553	467,553	12%
TOTAL RESOURCES	\$ 1,146,031	\$ 1,225,436	\$ 1,622,945	\$ 1,106,653	\$ 1,106,653	\$ 1,106,653	-32%
REQUIREMENTS							
Expenditures:							
Personnel Services	\$ 209,887	\$ 202,574	\$ 254,232	\$ 240,742	\$ 239,184	\$ 239,184	-6%
Materials & Services	289,658	289,468	215,650	258,475	258,905	258,905	20%
Capital Improvements	53,411	219,640	824,152	183,720	183,719	183,720	-78%
Total Expenditures	552,956	711,682	1,294,034	682,937	681,808	681,808	-47%
Operating Contingency	-	-	77,620	138,401	139,530	139,530	80%
Reserves	-	-	234,181	277,505	277,505	277,505	19%
Transfers Out	19,000	7,126	17,110	7,810	7,810	7,810	-54%
TOTAL REQUIREMENTS	571,956	718,808	1,622,945	1,106,653	1,106,653	1,106,653	-32%
NET TOTAL	\$ 574,075	\$ 506,628	\$ -	\$ -	\$ -	\$ -	

		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
03 - STREET FUND							
RESOURCES							
REVENUE							
03-4-00-301	INTEREST EARNED	\$ 2,287	\$ 2,136	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
03-4-00-306	STATE HIGHWAY TAX	118,685	123,408	118,800	123,000	123,000	123,000
03-4-00-307	BIKE/FOOTPATH TAX	1,300	1,247	1,200	1,200	1,200	1,200
03-4-00-314	PUBLIC WORKS FEES	4,713	5,382	5,000	5,000	5,000	5,000
03-4-00-328	WATER LINES FRANCHISE	25,099	37,257	39,200	40,600	40,600	40,600
03-4-00-330	TELEPHONE FRANCHISE	12,093	12,877	14,000	14,000	14,000	14,000
03-4-00-331	TELEVISION FRANCHISE	30,009	31,103	30,500	30,500	30,500	30,500
03-4-00-333	C.E.C. FRANCHISE	146,441	144,685	150,000	150,000	150,000	150,000
03-4-00-340	CELL TOWERS	-	-	-	-	-	-
03-4-00-344	GARBAGE FRANCHISE	19,313	26,088	27,000	28,000	28,000	28,000
03-4-00-351	SEWER LINES FRANCHISE	35,273	56,022	57,750	58,800	58,800	58,800
03-4-00-360	MISCELLANEOUS	-	-	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	9,980	4,548	940	-	-	-
03-4-00-369	LOCAL GAS TAX	148,063	161,191	180,000	185,000	185,000	185,000
03-4-00-390	STREET PERMITS	15,690	1,240	2,000	1,500	1,500	1,500
REVENUE SUBTOTAL		568,946	607,184	627,890	639,100	639,100	639,100
GRANTS & PASS THROUGHGS							
03-4-00-640	STATE GRANTS	45,600	44,177	300,132	-	-	-
03-4-00-660	FEDERAL GRANTS	-	-	-	-	-	-
TOTAL GRANTS & PASS THROUGHGS		45,600	44,177	300,132	-	-	-
TOTAL REVENUE		614,546	651,361	928,022	639,100	639,100	639,100
BEGINNING FUND BALANCE							
03-4-00-400	BEGINNING FUND BALANCE	267,650	574,075	418,923	467,553	467,553	467,553
TOTAL BEGINNING FUND BALANCE		267,650	574,075	418,923	467,553	467,553	467,553
TRANSFERS							
03-4-00-509	TRANSFERS FROM OTHER FUNDS	263,835	-	-	-	-	-
03-4-00-510	TRANSFER FROM GENERAL FUND	-	-	276,000	-	-	-
TOTAL TRANSFERS IN		263,835	-	276,000	-	-	-

	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
03 - STREET FUND						

TOTAL RESOURCES	1,146,031	1,225,436	1,622,945	1,106,653	1,106,653	1,106,653
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REQUIREMENTS

OPERATING CONTINGENCIES						
03-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 54,780	\$ 83,203	\$ 83,015
03-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	22,840	55,198	56,515
TOTAL OPERATING CONTINGENCIES		-	-	77,620	138,401	139,529

RESERVES						
03-5-00-440	DEVELOPMENT AGREEMENTS	-	-	93,020	93,020	93,020
03-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	141,161	184,485	184,485
03-5-00-445	CAPITAL IMPROVEMENT RESERVE	-	-	-	-	-
TOTAL RESERVES		-	-	234,181	277,505	277,505

TRANSFERS						
03-5-00-600	TRANSFER TO RESERVE FUND	-	-	-	-	-
03-5-00-602	TRANSFER TO CITY HALL FUND	19,000	7,126	17,110	7,810	7,810
TOTAL TRANSFERS		19,000	7,126	17,110	7,810	7,810

EXPENITURES

PERSONNEL SERVICES						
03-5-00-500	CITY MANAGER	10,870	10,727	9,342	9,501	9,210
03-5-00-501	FINANCE ACCOUNTING ANALYST	-	-	-	-	-
03-5-00-502	ADMIN ASST	-	-	-	-	-
03-5-00-503	PUBLIC WORKS DIRECTOR	15,215	15,839	16,546	17,335	17,335
03-5-00-504	UTILITY TECHNICIAN II	16,418	8,252	12,530	13,125	13,125
03-5-00-505	UTILITY TECHNICIAN I	40,717	53,074	72,017	41,483	41,483
03-5-00-509	PLANNING DIRECTOR	15,245	-	-	-	-
03-5-00-511	UTILITY ASST	3,660	11,244	1,276	2,598	2,598
03-5-00-513	OVERTIME	1,941	2,507	2,500	2,500	2,500
03-5-00-515	PLANNING TECHICIAN	2,455	2,636	2,680	2,807	2,807
03-5-00-518	ACCOUNTING TECHNICIAN	-	-	3,714	4,178	4,178
03-5-00-519	DATA ANALYST	1,350	1,963	8,283	8,420	8,420
03-5-00-521	FINANCE OFFICER	5,801	6,531	-	6,742	6,742

		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
03 - STREET FUND							
03-5-00-522	PUBLIC WORKS OPS COORDINATOR	7,227	7,809	7,874	8,009	8,009	8,009
03-5-00-524	MAINTENANCE LEAD				7,547	7,547	7,547
03-5-00-527	CITY RECORDER	5,922	6,190	4,987	5,305	5,305	5,305
03-5-00-529	FINANCE & ADMIN DIRECTOR	2,619	-	7,351	-	-	-
03-5-00-533	MAINTENANCE SUPERVISOR	6,440	-	4,500	13,844	13,844	13,844
03-5-00-573	ON CALL COMPENSATION	-	1,958	5,550	5,550	5,550	5,550
03-5-00-581	SOCIAL SECURITY	8,117	7,634	9,231	8,886	8,868	8,868
03-5-00-582	WORKER'S COMP	6,466	9,028	9,935	10,922	10,919	10,919
03-5-00-583	PERS/OSPRS	18,236	16,427	21,170	19,490	18,856	18,856
03-5-00-584	MED/DENT/VISION INSURANCE	38,637	38,384	51,842	49,752	49,143	49,143
03-5-00-586	LTD	415	364	469	456	456	456
03-5-00-587	LIFE INSURANCE	97	86	121	65	65	65
03-5-00-588	UNEMPLOYMENT INS.	141	135	155	149	149	149
03-5-00-589	MEDICARE	1,898	1,786	2,159	2,078	2,074	2,074
TOTAL PERSONNEL SERVICES		209,887	202,574	254,232	240,742	239,184	239,184

MATERIALS & SERVICES

03-5-00-704	RECRUITMENT	15	25	-	-	-	-
03-5-00-705	ADVERTISING	147	-	500	500	500	500
03-5-00-706	AUDIT FEES	4,368	3,758	3,100	4,900	4,900	4,900
03-5-00-710	COMPUTER SOFTWARE MAINT.	1,551	1,224	1,600	1,600	1,600	1,600
03-5-00-713	DEVELOPMENT REVIEW	3,428	3,589	2,750	3,000	3,000	3,000
03-5-00-714	OFFICE SUPPLIES	619	606	900	900	900	900
03-5-00-715	POSTAGE	73	81	100	100	100	100
03-5-00-717	OFFICE EQUIPMENT	13	376	300	300	300	300
03-5-00-721	COPIER/PRINTER	242	440	-	-	-	-
03-5-00-726	CONTRACTED SERVICES	56,689	27,609	20,400	20,000	20,000	20,000
03-5-00-727	PERMITS & FEES	258	105	1,000	2,000	2,000	2,000
03-5-00-733	DUES & SUBSCRIPTIONS	106	-	200	100	100	100
03-5-00-735	TELEPHONE	1,372	1,120	1,100	950	950	950
03-5-00-736	CELLULAR PHONES	784	899	1,250	1,125	1,125	1,125
03-5-00-740	EDUCATION	75	244	500	750	750	750
03-5-00-743	ELECTRICITY	784	5,994	5,500	7,500	7,500	7,500
03-5-00-746	SMALL TOOLS & EQUIPMENT	5,204	2,477	5,000	6,700	6,700	6,700
03-5-00-749	ROAD MAINTENANCE	117,601	155,923	68,000	117,000	117,000	117,000
03-5-00-755	GAS/OIL	7,234	5,274	6,500	6,000	6,000	6,000

		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
03 - STREET FUND							
03-5-00-761	STREET TREES	-	3,804	5,000	7,000	7,000	7,000
03-5-00-762	STREET SIGNS	-	17,587	15,200	15,000	15,000	15,000
03-5-00-765	IMPROVEMENTS & REPAIRS	42,315	9,211	15,000	15,000	15,000	15,000
03-5-00-766	INS: COMP/LIA/UMB	2,500	8,094	10,200	9,500	9,500	9,500
03-5-00-771	MEDICAL TESTING & SERVICES	122	1,167	400	400	400	400
03-5-00-773	SNOW REMOVAL/STREET CLEANING	18,950	9,656	10,000	10,000	10,000	10,000
03-5-00-777	LEGAL FEES	1,599	685	1,500	1,000	1,430	1,430
03-5-00-778	STREET LIGHTS	6,271	2,543	7,500	5,000	5,000	5,000
03-5-00-782	UNIFORMS	658	1,326	2,000	2,000	2,000	2,000
03-5-00-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	-	-	-
03-5-00-793	MEETINGS/WORKSHOPS	52	114	150	150	150	150
03-5-00-795	SUPPLIES	8,229	16,572	20,000	10,000	10,000	10,000
03-5-00-796	VEHICLE MAINTENANCE	8,399	8,965	10,000	10,000	10,000	10,000
TOTAL MATERIALS & SERVICES		289,658	289,468	215,650	258,475	258,905	258,905
CAPITAL OUTLAY							
03-5-00-906	CAPITAL OUTLAY	53,411	153,073	682,152	104,720	104,720	104,720
03-5-00-916	INFRASTRUCTURE	-	66,567	142,000	79,000	79,000	79,000
TOTAL CAPITAL OUTLAY		53,411	219,640	824,152	183,720	183,720	183,720
TOTAL EXPENDITURES		552,956	711,682	1,294,034	682,937	681,809	681,809
TOTAL REQUIRMENTS		571,956	718,808	1,622,945	1,106,653	1,106,653	1,106,653
03-STREET FUND NET TOTAL		574,075	506,628	-	-	-	-



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 2015/16

- Completed Design Acceptance on the Barclay/Hwy 20 Roundabout
- Updated Capital Reserve Plan for future system upgrades.
- Advertised an RFP for the 2016/17 TSP update

Goals and Objectives - FY 2016/17

- Complete Barclay/US 20 Roundabout design and construction by summer 2017.
- Complete TSP update for Council adoption

STREET SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 2,915	\$ 2,880	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0%
System development charges	68,072	78,082	50,000	50,000	50,000	50,000	0%
Total Revenues	70,987	80,962	52,800	52,800	52,800	52,800	0%
Beginning Fund Balance	534,334	605,321	656,830	740,802	740,802	740,802	13%
TOTAL RESOURCES	\$ 605,321	\$ 686,283	\$ 709,630	\$ 793,602	\$ 793,602	\$ 793,602	12%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ -	\$ -	\$ 50,000	\$ 120,000	\$ 120,000	\$ 120,000	100%
Capital Improvements	-	-	266,980	266,980	266,980	266,980	100%
Total Expenditures	-	-	316,980	386,980	386,980	386,980	100%
Reserve for Future Expenditures	-	-	392,650	406,622	406,622	406,622	4%
TOTAL REQUIREMENTS	-	-	709,630	793,602	793,602	793,602	12%
NET TOTAL	\$ 605,321	\$ 686,283	\$ -	\$ -	\$ -	\$ -	

07 - STREET SDC		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
RESOURCES							
REVENUE							
07-4-00-301	INTEREST EARNED	\$	2,915 \$	2,880 \$	2,800 \$	2,800 \$	2,800
07-4-00-394	TRANSPORTATION SDC		68,072	50,000	50,000	50,000	50,000
TOTAL REVENUE		70,987	80,962	52,800	52,800	52,800	52,800
BEGINNING FUND BALANCE							
07-4-00-400	BEGINNING FUND BALANCE		534,334	656,830	740,802	740,802	740,802
TOTAL BEGINNING FUND BALANCE		534,334	605,321	656,830	740,802	740,802	740,802
TOTAL RESOURCES		605,321	686,283	709,630	793,602	793,602	793,602
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
07-5-00-400	OPERATING CONTINGENCY	\$	- \$	- \$	- \$	- \$	-
07-5-00-410	RESERVE FOR FUTURE EXPENDITURES		-	392,650	406,622	406,622	406,622
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	392,650	406,622	406,622	406,622
EXPENDITURES							
MATERIALS & SERVICES							
07-5-00-726	CONTRACTED SERVICE		-	50,000	120,000	120,000	120,000
TOTAL MATERIALS & SERVICES		-	-	50,000	120,000	120,000	120,000
CAPITAL OUTLAY							
07-5-00-906	CAPITAL OUTLAY		-	266,980	266,980	266,980	266,980
TOTAL CAPITAL OUTLAY		-	-	266,980	266,980	266,980	266,980
TOTAL EXPENDITURES		-	-	316,980	386,980	386,980	386,980
TOTAL REQUIREMENTS		-	-	709,630	793,602	793,602	793,602
07-STREET SDC FUND NET TOTAL		605,321	686,283	-	-	-	-



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 2016/17

- Complete Clemens Park Restroom Installation

PARK SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 692	\$ 724	\$ 650	\$ 650	\$ 650	\$ 650	0%
System development charges	27,585	23,294	20,000	40,000	40,000	40,000	100%
Intergovernmental	-	-	72,000	-	-	-	100%
Total Revenues	28,277	24,018	92,650	40,650	40,650	40,650	-56%
Beginning Fund Balance	120,027	148,304	169,620	95,825	95,825	95,825	-44%
TOTAL RESOURCES	\$ 148,304	\$ 172,322	\$ 262,270	\$ 136,475	\$ 136,475	\$ 136,475	-48%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Improvements	-	-	115,000	10,000	10,000	10,000	100%
Total Expenditures	-	-	115,000	10,000	10,000	10,000	100%
Reserve for Future Expenditures	-	-	147,270	126,475	126,475	126,475	-14%
TOTAL REQUIREMENTS	-	-	262,270	136,475	136,475	136,475	-48%
NET TOTAL	\$ 148,304	\$ 172,322	\$ -	\$ -	\$ -	\$ -	

12 - PARK SDC		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
RESOURCES							
REVENUE							
12-4-00-301	INTEREST EARNED	\$ 692	\$ 724	\$ 650	\$ 650	\$ 650	\$ 650
12-4-00-321	PARK SDC	27,585	23,294	20,000	40,000	40,000	40,000
12-4-00-365	OR PK & REC GRANT CLEMENS PARK	-	-	72,000	-	-	-
12-4-00-366	OR PK & REC GRANT MASTER PLAN	-	-	-	-	-	-
TOTAL REVENUES		28,277	24,018	92,650	40,650	40,650	40,650
GRANTS & PASS THROUGH							
12-4-00-665	OTHER GRANTS	-	-	-	-	-	-
TOTAL GRANTS & PASS THROUGH		-	-	-	-	-	-
TOTAL REVENUES		28,277	24,018	92,650	40,650	40,650	40,650
BEGINNING FUND BALANCE							
12-4-00-400	BEGINNING FUND BALANCE	120,027	148,304	169,620	95,825	95,825	95,825
TOTAL BEGINNING FUND BALANCE		120,027	148,304	169,620	95,825	95,825	95,825
TOTAL RESOURCES		148,304	172,322	262,270	136,475	136,475	136,475
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
12-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	147,270	126,475	126,475	126,475
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	147,270	126,475	126,475	126,475
EXPENDITURES							
MATERIALS & SERVICES							
12-5-00-726	CONTRACTED SERVICE	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		-	-	-	-	-	-

12 - PARK SDC							
	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	
CAPITAL OUTLAY							
12-5-00-906 CAPITAL OUTLAY	-	-	-	-	-	-	-
12-5-00-952 CLEMENS PARK	-	-	115,000	10,000	10,000	10,000	10,000
TOTAL CAPITAL OUTLAY	-	-	115,000	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	-	-	115,000	10,000	10,000	10,000	10,000
TOTAL REQUIREMENTS	-	-	262,270	136,475	136,475	136,475	136,475
12-PARK SDC FUND NET TOTAL	148,304	172,322	-	-	-	-	-



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.

Goals & Objectives FY 2016/17

- Evaluate future Parking District Improvement projects and timing north of Main Avenue in the Parking District boundary.

PARKING DISTRICT FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Licenses And Fees	\$ 14,903	\$ 9,718	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	0%
Reimbursements	1,211	57,896	-	-	-	-	-
Interest	619	543	600	600	600	600	0%
Total Revenues	16,733	68,157	15,100	15,100	15,100	15,100	0%
Beginning Fund Balance	104,299	106,444	119,528	157,982	157,982	157,982	32%
TOTAL RESOURCES	\$ 121,032	\$ 174,601	\$ 134,628	\$ 173,082	\$ 173,082	\$ 173,082	29%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Capital Improvements	\$ 14,588	\$ 52,502	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	14,588	52,502	-	-	-	-	-
Reserve for Future Expenditures	-	-	134,628	173,082	173,082	173,082	29%
TOTAL REQUIREMENTS	14,588	52,502	134,628	173,082	173,082	173,082	29%
NET TOTAL	\$ 106,444	\$ 122,099	\$ -	\$ -	\$ -	\$ -	-

13- PARKING DISTRICT FUND									
		2013-2014	FY 2014-2015	FY 2015-2016	FY 2016/17	FY 2016/17	FY 2016/17	FY 2016/17	
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	ADOPTED	COUNCIL	
					PROPOSED	APPROVED			
RESOURCES									
REVENUES									
13-4-00-301	INTEREST EARNED		\$	543	\$	600	\$	600	\$
13-4-00-362	REFUNDS/REIMBURSEMENTS			50,000		-		-	
13-4-00-375	PARKING DISTRICT	14,903	9,718	14,500	14,500	14,500	14,500	14,500	
13-4-00-376	REIMBURSEMENT FEE	1,211	7,896	-	-	-	-	-	
TOTAL REVENUES		16,733	68,157	15,100	15,100	15,100	15,100	15,100	
BEGINNING FUND BALANCE									
13-4-00-400	BEGINNING FUND BALANCE	104,299	106,444	119,528	157,982	157,982	157,982	157,982	
TOTAL BEGINNING FUND BALANCE		104,299	106,444	119,528	157,982	157,982	157,982	157,982	
TOTAL RESOURCES		121,032	174,601	134,628	173,082	173,082	173,082	173,082	
REQUIREMENTS									
RESERVE FOR FUTURE EXPENDITURES									
13-5-00-400	OPERATING CONTINGENCY	\$	-	\$	-	\$	-	\$	-
13-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	134,628	173,082	173,082	173,082	173,082	
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	134,628	173,082	173,082	173,082	173,082	
EXPENDITURES									
CAPITAL OUTLAY									
13-5-00-906	CAPITAL OUTLAY	14,588	52,502	-	-	-	-	-	
TOTAL CAPITAL OUTLAY		14,588	52,502	-	-	-	-	-	
TOTAL EXPENDITURES		14,588	52,502	-	-	-	-	-	
TOTAL REQUIREMENTS		14,588	52,502	134,628	173,082	173,082	173,082	173,082	
13-PARKING DISTRICT FUND NET TOTAL		106,444	122,099	-	-	-	-	-	



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 \$53,169. Annual debt service payments have decreased slightly due to refinancing on January 28, 2016.

CITY HALL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenue:							
Interest/Loan Proceeds	\$ 710,159	\$ 18	\$ 598,040	\$ 40	\$ 40	\$ 40	-100%
Total Revenues	710,159	18	598,040	40	40	40	-100%
Beginning Fund Balance	15,331	13,006	13,125	36,945	36,945	36,945	181%
Transfers In	138,700	50,900	122,400	53,320	53,320	53,320	-56%
TOTAL RESOURCES	\$ 864,190	\$ 63,924	\$ 733,565	\$ 90,305	\$ 90,305	\$ 90,305	-88%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditure:							
Debt Service	\$ 851,184	\$ 50,803	\$ 705,400	\$ 53,300	\$ 53,300	\$ 53,300	-92%
Materials & Services			\$ 15,000				
Total Expenditure	851,184	50,803	720,400	53,300	53,300	53,300	-93%
Reserve for Future Expenditures	-	-	13,165	37,005	37,005	37,005	181%
TOTAL REQUIREMENTS	851,184	50,803	733,565	90,305	90,305	90,305	-88%
NET TOTAL	\$ 13,006	\$ 13,121	\$ -	\$ -	\$ -	\$ -	

	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
13-PARKING DISTRICT FUND NET TOTAL	106,444	122,099	-	-	-	-

18 - CITY HALL DEBT SERVICE

RESOURCES						
REVENUES						
18-4-00-301 INTEREST EARNED		\$				
18-4-00-347 LOAN PROCEEDS	33 \$	18 \$	40 \$	40 \$	40 \$	40
	710,126	-	598,000	-	-	-
TOTAL REVENUES	710,159	18	598,040	40	40	40

BEGINNING FUND BALANCE

18-4-00-400 BEGINNING FUND BALANCE	15,331	13,006	13,125	36,945	36,945	36,945
TOTAL BEGINNING FUND BALANCE	15,331	13,006	13,125	36,945	36,945	36,945

TRANSFERS

18-4-00-509 TRANSFERS FROM OTHER FUNDS	76,000	27,995	67,300	29,370	29,370	29,370
18-4-00-510 TRANSFER FROM GENERAL FUND	62,700	22,905	55,100	23,950	23,950	23,950
TOTAL TRANSFERS	138,700	50,900	122,400	53,320	53,320	53,320

TOTAL RESOURCES	864,190	63,924	733,565	90,305	90,305	90,305
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REQUIREMENTS

RESERVE FOR FUTURE EXPENDITURES						
18-5-00-400 OPERATING CONTINGENCY	\$	\$	\$	\$	\$	\$
18-5-00-410 RESERVE FOR FUTURE EXPENDITURES	-	-	13,165	37,005	37,005	37,005
TOTAL RESERVE FOR FUTURE EXPENDITURES	-	-	13,165	37,005	37,005	37,005

EXPENDITURES

MATERIALS & SERVICES

18-5-00-726 CONTRACTED SERVICE	-	-	15,000	-	-	-
TOTAL MATERIALS & SERVICES	-	-	15,000	-	-	-

DEBT SERVICE

18-5-00-800 BANK LOAN INTEREST	43,789	14,067	14,600	24,300	24,300	24,300
18-5-00-820 BANK LOAN PRINCIPAL	99,769	36,736	41,200	29,000	29,000	29,000
18-5-00-822 LOAN PAYMENT/REFUND	707,626	-	649,600	-	-	-
TOTAL DEBT SERVICE	851,184	50,803	705,400	53,300	53,300	53,300

TOTAL EXPENDITURES	851,184	50,803	720,400	53,300	53,300
TOTAL REQUIRMENTS	851,184	50,803	733,565	90,305	90,305
18-CITY HALL DEBT SERVICE FUND NET TOTAL	13,006	13,121	-	-	-



Water Fund

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 2015/16

- Completed the Sisters Airport mainline extensions
- Completed the water infrastructure analysis and began the Master Plan update
- Completed 2015 hydrant testing and updated the city's fire hydrant map.
- Completed backflow testing for the entire water system
- Updated Capital Reserve Plan for future system and equipment replacement/upgrades.

Goals and Objectives – FY 2016/17

- Construct the Barclay Drive 12" waterline extension
- Complete the Water Master Plan update
- Complete GIS update of the water system mainlines and service lines
- Complete the water rate methodology update



WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Water Receipts	\$ 501,980	\$ 532,239	\$ 560,000	\$ 580,000	\$ 580,000	\$ 580,000	4%
Charges For Services	43,650	49,150	39,900	45,900	45,900	45,900	15%
Licenses And Fees	9,227	10,194	9,000	6,000	6,000	6,000	-33%
Intergovernmental	-	20,761	84,500	-	-	-	100%
Reimbursements	12,471	857	-	-	-	-	-
Interest	1,627	2,484	1,500	1,500	1,500	1,500	0%
Miscellaneous	150	625	-	-	-	-	-
Total Revenues	569,105	616,310	694,900	633,400	633,400	633,400	-9%
Transfers In	36,706	-	-	-	-	-	0%
Beginning Fund Balance	222,748	403,337	569,396	723,773	723,773	723,773	27%
TOTAL RESOURCES	\$ 828,559	\$ 1,019,647	\$ 1,264,296	\$ 1,357,173	\$ 1,357,173	\$ 1,357,173	7%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Personnel Services	\$ 190,820	\$ 214,579	\$ 212,022	\$ 248,367	\$ 246,808	\$ 246,808	16%
Materials & Services	197,668	194,396	216,820	238,595	239,025	239,025	10%
Capital Improvements	12,734	20,761	97,360	18,860	18,860	18,860	-81%
Total Expenditures	401,222	429,736	526,202	505,822	504,693	504,693	-4%
Operating Contingency	-	-	156,174	127,211	128,340	128,340	-18%
Reserves	-	-	561,130	714,650	714,650	714,650	27%
Transfers Out	24,000	8,653	20,790	9,490	9,490	9,490	-54%
TOTAL REQUIREMENTS	\$ 425,222	\$ 438,389	\$ 1,264,296	\$ 1,357,173	\$ 1,357,173	\$ 1,357,173	7%
NET TOTAL	\$ 403,337	\$ 581,258	\$ -	\$ -	\$ -	\$ -	

		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
02-WATER FUND							
RESOURCES							
REVENUE							
02-4-00-301	INTEREST EARNED	\$ 1,627	\$ 2,484	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
02-4-00-314	PUBLIC WORKS FEES	9,227	10,194	9,000	6,000	6,000	6,000
02-4-00-323	TSID IRRIGATION	-	-	-	-	-	-
02-4-00-324	WATER PROCESSING/TRANS FEE	3,875	3,800	3,000	3,000	3,000	3,000
02-4-00-325	WATER PENALTIES	4,824	6,940	6,500	6,500	6,500	6,500
02-4-00-341	BACKFLOW TESTING FEES	11,483	12,244	12,500	12,500	12,500	12,500
02-4-00-359	WATER MITIGATION FEES	-	2,613	-	-	-	-
02-4-00-360	MISCELLANEOUS	150	625	-	-	-	-
02-4-00-362	REFUNDS/REIMBURSEMENTS	12,471	857	-	-	-	-
02-4-00-371	WATER RECEIPTS	501,980	532,239	560,000	580,000	580,000	580,000
02-4-00-372	SERVICE RECONNECT FEE	195	75	200	200	200	200
02-4-00-373	METER INSTALL	23,680	20,209	15,000	21,000	21,000	21,000
02-4-00-377	BULK WATER	(1,907)	1,269	1,200	1,200	1,200	1,200
02-4-00-388	WATER TAP FEE	1,500	2,000	1,500	1,500	1,500	1,500
REVENUE SUBTOTAL		569,105	595,549	610,400	633,400	633,400	633,400
GRANTS & PASS THROUGHS							
02-4-00-650	STATE GRANTS	-	20,761	84,500			
TOTAL GRANTS & PASS THROUGHS		-	20,761	84,500	-	-	-
TOTAL REVENUE		569,105	616,310	694,900	633,400	633,400	633,400
BEGINNING FUND BALANCE							
02-4-00-400	BEGINNING FUND BALANCE	222,748	403,337	569,396	723,773	723,773	723,773
TOTAL BEGINNING FUND BALANCE		222,748	403,337	569,396	723,773	723,773	723,773
TRANSFERS							
02-4-00-509	TRANSFERS FROM OTHER FUNDS	36,706	-	-	-	-	-
TOTAL TRANSFERS		36,706	-	-	-	-	-
TOTAL RESOURCES		828,559	1,019,647	1,264,296	1,357,173	1,357,173	1,357,173

		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
02-WATER FUND							
REQUIREMENTS							
OPERATING CONTINGENCIES							
02-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 49,507	\$ 81,161	\$ 80,972	\$ 80,972
02-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	106,667	46,051	47,368	47,368
TOTAL OPERATING CONTINGENCIES		-	-	156,174	127,212	128,340	128,340
RESERVES							
02-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	373,530	455,930	455,930	455,930
02-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	187,600	258,720	258,720	258,720
TOTAL RESERVES		-	-	561,130	714,650	714,650	714,650
TRANSFERS							
02-5-00-602	TRANSFER TO CITY HALL FUND	24,000	8,653	20,790	9,490	9,490	9,490
TOTAL TRANSFERS		24,000	8,653	20,790	9,490	9,490	9,490
EXPENDITURES							
PERSONNEL SERVICES							
02-5-00-500	CITY MANAGER	10,870	10,727	9,342	9,501	9,210	9,210
02-5-00-501	FINANCE ACCOUNTING ANALYST	-	-	-	-	-	-
02-5-00-502	ADMIN ASST	3,739	3,620	3,771	3,771	3,771	3,771
02-5-00-503	PUBLIC WORKS DIRECTOR	15,215	23,759	24,819	26,002	26,002	26,002
02-5-00-504	UTILITY TECHNICIAN II	16,259	4,126	4,177	4,375	4,375	4,375
02-5-00-505	UTILITY TECHNICIAN I	33,492	46,156	47,893	45,803	45,803	45,803
02-5-00-507	UTILITY BILLING CLERK	4,456	-	-	-	-	-
02-5-00-511	UTILITY ASST	1,830	2,242	-	-	-	-
02-5-00-513	OVERTIME	1,821	2,699	3,000	3,000	3,000	3,000
02-5-00-515	PLANNING TECHNICIAN	2,455	2,636	2,680	2,807	2,807	2,807
02-5-00-517	OFFICE SPECIALIST I	3,748	-	-	-	-	-
02-5-00-518	ACCOUNTING TECHNICIAN	-	-	11,143	12,534	12,534	12,534
02-5-00-519	DATA ANALYST	829	1,963	8,283	8,420	8,420	8,420
02-5-00-521	FINANCE OFFICER	5,801	6,531	-	6,742	6,742	6,742
02-5-00-522	PUBLIC WORKS OPS COORDINATOR	3,613	3,905	3,937	8,009	8,009	8,009
02-5-00-523	ACCOUNTING CLERK	3,811	17,598	-	-	-	-
02-5-00-524	MAINTENANCE LEAD	-	-	-	7,547	7,547	7,547
02-5-00-527	CITY RECORDER	5,922	6,190	4,987	5,305	5,305	5,305
02-5-00-529	FINANCE & ADMIN DIRECTOR	3,929	-	7,351	-	-	-

		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
02-WATER FUND							
02-5-00-533	MAINTENANCE SUPERVISOR	6,440	-	2,000	9,229	9,229	9,229
02-5-00-573	ON CALL COMPENSATION	-	1,618	1,110	1,110	1,110	1,110
02-5-00-581	SOCIAL SECURITY	7,269	7,869	7,917	9,349	9,331	9,331
02-5-00-582	WORKER'S COMP	5,502	6,798	5,945	9,068	9,066	9,066
02-5-00-583	PERS/OSPRS	16,730	18,752	18,657	20,874	20,240	20,240
02-5-00-584	MED/DENT/VISION INSURANCE	34,761	44,883	42,516	52,011	51,402	51,402
02-5-00-586	LTD	391	428	410	490	490	490
02-5-00-587	LIFE INSURANCE	105	102	101	74	74	74
02-5-00-588	UNEMPLOYMENT INS.	132	136	132	157	156	156
02-5-00-589	MEDICARE	1,700	1,841	1,851	2,186	2,182	2,182
TOTAL PERSONNEL SERVICES		190,820	214,579	212,022	248,366	246,808	246,808

MATERIALS & SERVICES

02-5-00-704	RECRUITMENT	8	-	-	-	-	-
02-5-00-705	ADVERTISING	-	-	100	100	100	100
02-5-00-706	AUDIT FEES	2,201	2,589	2,500	2,400	2,400	2,400
02-5-00-710	COMPUTER SOFTWARE MAINT.	6,434	2,048	8,900	4,000	4,000	4,000
02-5-00-712	CHEMICALS	789	5	1,000	2,500	2,500	2,500
02-5-00-713	DEVELOPMENT REVIEW	6,702	7,177	5,500	6,000	6,000	6,000
02-5-00-714	OFFICE SUPPLIES	933	1,132	1,115	1,300	1,300	1,300
02-5-00-715	POSTAGE	5,569	4,477	4,800	5,150	5,150	5,150
02-5-00-717	OFFICE EQUIPMENT	11	349	1,000	1,000	1,000	1,000
02-5-00-721	COPIER/PRINTER	222	1,013	630	670	670	670
02-5-00-722	CHLORINATOR REPAIRS	1,455	375	1,500	2,000	2,000	2,000
02-5-00-726	CONTRACTED SERVICES	8,438	23,490	15,000	15,000	15,000	15,000
02-5-00-727	PERMITS & FEES	232	1,412	1,000	1,500	1,500	1,500
02-5-00-733	DUES & SUBSCRIPTIONS	2,848	436	1,000	1,000	1,000	1,000
02-5-00-735	TELEPHONE	1,486	1,270	1,000	1,000	1,000	1,000
02-5-00-736	CELLULAR PHONES	605	485	675	675	675	675
02-5-00-740	EDUCATION	585	708	1,500	1,750	1,750	1,750
02-5-00-743	ELECTRICITY	30,848	29,762	32,000	35,000	35,000	35,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	2,033	1,783	2,000	3,700	3,700	3,700
02-5-00-748	BACKFLOW TESTING SERVICE	14,066	6,196	13,000	14,000	14,000	14,000
02-5-00-755	GAS/OIL	6,404	3,726	5,500	5,000	5,000	5,000
02-5-00-765	IMPROVEMENTS & REPAIRS	2,135	3,063	3,000	5,000	5,000	5,000
02-5-00-766	INS: COMP/LIA/UMB	4,587	7,275	7,500	8,600	8,600	8,600

		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
02-WATER FUND							
02-5-00-768	INTERNAL GENERAL FUND SERVICES	9,300	9,300	9,300	9,300	9,300	9,300
02-5-00-769	ENGINEERING	-	-	-	-	-	-
02-5-00-770	WATER LOCATE SERVICE	218	161	200	200	200	200
02-5-00-771	MEDICAL TESTING & SERVICES	99	163	200	200	200	200
02-5-00-772	ROW FRANCHISE FEE	25,099	37,257	39,200	40,600	40,600	40,600
02-5-00-775	LABORATORY FEES	912	1,680	2,500	4,000	4,000	4,000
02-5-00-777	LEGAL FEES	442	54	1,000	1,000	1,430	1,430
02-5-00-779	WATER SYSTEM REPAIRS	16,241	1,605	15,000	15,000	15,000	15,000
02-5-00-780	CREDIT CARD FEE	3,702	3,740	4,000	4,000	4,000	4,000
02-5-00-782	UNIFORMS	554	790	1,500	1,750	1,750	1,750
02-5-00-788	METERS & PARTS	35,925	33,904	25,000	36,000	36,000	36,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	-	-	-	-	-
02-5-00-793	MEETINGS/WORKSHOPS	36	91	100	100	100	100
02-5-00-795	SUPPLIES	2,207	2,235	3,000	3,500	3,500	3,500
02-5-00-796	VEHICLE MAINTENANCE	3,960	4,995	5,500	5,500	5,500	5,500
02-5-00-799	BAD DEBT EXPENSE	382	(350)	100	100	100	100
TOTAL MATERIALS & SERVICES		197,668	194,396	216,820	238,595	239,025	239,025
CAPITAL OUTLAY							
02-5-00-906	CAPITAL OUTLAY	12,734	20,761	97,360	18,860	18,860	18,860
TOTAL CAPITAL OUTLAY		12,734	20,761	97,360	18,860	18,860	18,860
TOTAL EXPENDITURES		401,222	429,736	526,202	505,821	504,693	504,693
TOTAL REQUIREMENTS		425,222	438,389	1,264,296	1,357,173	1,357,173	1,357,173
02-WATER FUND NET TOTAL		403,337	581,258	-	-	-	-



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 2016/17

- Complete Barclay Square waterline improvements
- Complete Water Master Plan update
- Update Water SDC list

WATER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 4,554	\$ 4,986	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0%
System development charges	223,177	243,625	155,000	155,000	155,000	155,000	0%
Total Revenues	227,731	248,611	159,500	159,500	159,500	159,500	0%
Beginning Fund Balance	775,203	1,002,934	1,154,431	1,402,589	1,402,589	1,402,589	21%
TOTAL RESOURCES	\$ 1,002,934	\$ 1,251,545	\$ 1,313,931	\$ 1,562,089	\$ 1,562,089	\$ 1,562,089	19%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Improvements	-	-	47,140	47,140	47,140	47,140	0%
Total Expenditures	-	-	47,140	47,140	47,140	47,140	0%
Reserve for Future Expenditures	-	-	1,266,791	1,514,949	1,514,949	1,514,949	20%
TOTAL REQUIREMENTS	-	-	1,313,931	1,562,089	1,562,089	1,562,089	19%
NET TOTAL	\$ 1,002,934	\$ 1,251,545	\$ -	\$ -	\$ -	\$ -	

11 - WATER SDC		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
RESOURCES							
REVENUES							
11-4-00-301	INTEREST EARNED	\$	4,554 \$	4,986 \$	4,500 \$	4,500 \$	4,500
11-4-00-394	WATER SDC	223,177	243,625	155,000	155,000	155,000	155,000
TOTAL REVENUE		227,731	248,611	159,500	159,500	159,500	159,500
BEGINNING FUND BALANCE							
11-4-00-400	BEGINNING FUND BALANCE	775,203	1,002,934	1,154,431	1,402,589	1,402,589	1,402,589
TOTAL BEGINNING FUND BALANCE		775,203	1,002,934	1,154,431	1,402,589	1,402,589	1,402,589
TOTAL RESOURCES		1,002,934	1,251,545	1,313,931	1,562,089	1,562,089	1,562,089
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
11-5-00-400	OPERATING CONTINGENCY	\$	\$	\$	\$	\$	\$
11-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	1,266,791	1,514,949	1,514,949	1,514,949
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,266,791	1,514,949	1,514,949	1,514,949
EXPENDITURES							
MATERIALS & SERVICES							
11-5-00-726	CONTRACTED SERVICES	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		-	-	-	-	-	-
CAPITAL OUTLAY							
11-5-00-906	CAPITAL OUTLAY	-	-	47,140	47,140	47,140	47,140
TOTAL CAPITAL OUTLAY		-	-	47,140	47,140	47,140	47,140
TOTAL EXPENDITURES		-	-	47,140	47,140	47,140	47,140
TOTAL REQUIREMENTS		-	-	1,313,931	1,562,089	1,562,089	1,562,089
11-WATER SDC FUND NET TOTAL		1,002,934	1,251,545	-	-	-	-



Sewer Fund

Description

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

Fund Resources

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

Accomplishments – FY 2015/16

- Updated Capital Reserve Plan for future system and equipment replacement/upgrades.
- Completed the Wastewater System Master Plan update
- Conducted system inspection with DEQ representative and DEQ issued the city a new NPDES permit.
- Continued ornamental tree nursery with an additional 150 trees planted for future street tree and park installations.
- Completed the Camp Polk sewer extension project

Goals and Objectives – FY 2016/17

- Update the Reclaimed Water-use plan to include the Lazy Z Phase re-use improvements.
- Develop energy saving solutions (VFD's) for the operations of the Wastewater Treatment Facility.
- Begin project development for the upcoming capital projects.



SEWER FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Sewer Receipts	\$ 705,461	\$ 800,314	\$ 825,000	\$ 840,000	\$ 840,000	\$ 840,000	2%
Charges For Services	9,402	9,758	8,500	9,000	14,000	14,000	65%
Licenses And Fees	9,227	11,060	9,000	9,000	9,000	9,000	0%
Intergovernmental	-	-	134,226	-	-	-	100%
Interest/Loan Proceeds	783,263	3,893	5,323,000	4,000	4,000	4,000	-100%
Rental income	48,000	24,000	12,000	12,000	12,000	12,000	0%
Miscellaneous	20,603	2,419	1,100	1,100	1,100	1,100	0%
Total Revenues	1,575,956	851,444	6,312,826	875,100	880,100	880,100	-86%
Beginning Fund Balance	942,062	896,917	1,004,116	1,080,739	1,080,739	1,080,739	8%
TOTAL RESOURCES	\$ 2,518,018	\$ 1,748,361	\$ 7,316,942	\$ 1,955,839	\$ 1,960,839	\$ 1,960,839	-73%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Personnel Services	\$ 183,905	\$ 153,969	\$ 167,977	\$ 227,162	\$ 225,604	\$ 225,604	34%
Materials & Services	190,220	208,291	358,980	233,150	233,275	233,275	-35%
Capital Improvements	5,664	7,563	134,226	-	-	-	-100%
Debt Service	1,208,312	368,940	5,567,070	333,000	333,000	333,000	-94%
Total Expenditures	1,588,101	738,763	6,228,253	793,313	791,879	791,879	-87%
Unappropriated Reserves	-	-	313,310	-	-	-	-100%
Operating Contingency	-	-	128,122	350,039	356,473	356,473	178%
Reserves	-	-	617,857	799,717	799,717	799,717	29%
Transfers Out	33,000	12,216	29,400	12,770	12,770	12,770	-57%
TOTAL REQUIREMENTS	\$ 1,621,101	\$ 750,979	\$ 7,316,942	\$ 1,955,839	\$ 1,960,839	\$ 1,960,839	-73%
NET TOTAL	\$ 896,917	\$ 997,382	\$ -	\$ -	\$ -	\$ -	

05 - SEWER FUND		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
TOTAL OPERATING CONTINGENCIES		-	-	128,122	350,039	356,473	356,473
RESERVES							
05-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	575,017	657,951	657,951	657,951
05-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	42,840	141,766	141,766	141,766
TOTAL RESERVES		-	-	617,857	799,717	799,717	799,717
UNAPPROPRIATED RESERVES							
05-5-00-455	DEBT SERVICE	-	-	313,310	-	-	-
TOTAL UNAPPROPRIATED RESERVES		-	-	313,310	-	-	-
TRANSFERS							
05-5-00-602	TRANSFER TO CITY HALL FUND	33,000	12,216	29,400	12,770	12,770	12,770
TOTAL TRANSFERS		33,000	12,216	29,400	12,770	12,770	12,770
EXPENDITURES							
PERSONNEL SERVICES							
05-5-00-500	CITY MANAGER	11,706	10,727	9,342	9,501	9,210	9,210
05-5-00-501	FINANCE ACCOUNTING ANALYST	-	-	-	-	-	-
05-5-00-502	ADMIN ASST	2,671	3,620	3,771	3,771	3,771	3,771
05-5-00-503	PUBLIC WORKS DIRECTOR	15,215	15,839	16,546	26,002	26,002	26,002
05-5-00-504	UTILITY TECHNICIAN II	19,071	16,612	16,707	17,500	17,500	17,500
05-5-00-505	UTILITY TECHNICIAN I	33,063	15,233	20,949	20,599	20,599	20,599
05-5-00-507	UTILITY BILLING CLERK	3,183	-	-	-	-	-
05-5-00-513	OVERTIME	1,726	1,861	1,500	1,500	1,500	1,500
05-5-00-515	PLANNING TECHNICIAN	2,455	2,636	2,680	2,807	2,807	2,807
05-5-00-517	OFFICE SPECIALIST I	2,677	-	-	-	-	-
05-5-00-518	ACCOUNTING TECHNICIAN	-	-	7,429	8,356	8,356	8,356
05-5-00-519	DATA ANALYST	829	1,963	8,283	8,420	8,420	8,420
05-5-00-521	FINANCE OFFICER	5,801	6,531	-	6,742	6,742	6,742
05-5-00-522	PUBLIC WORKS OPS COORDINATOR	3,613	3,905	3,937	12,014	12,014	12,014
05-5-00-523	ACCOUNTING CLERK	2,722	8,690	-	-	-	-
05-5-00-524	MAINTENANCE LEAD	-	-	-	7,547	7,547	7,547
05-5-00-527	CITY RECORDER	6,377	6,666	4,987	5,305	5,305	5,305
05-5-00-529	FINANCE & ADMIN DIRECTOR	3,929	-	7,351	-	-	-
05-5-00-533	MAINTENANCE SUPERVISOR	2,147	-	1,000	9,229	9,229	9,229
05-5-00-552	CELL PHONE ALLOWANCE	-	758	-	-	-	-

05 - SEWER FUND		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
05-5-00-573	ON CALL COMPENSATION	-	1,049	1,110	1,110	1,110	1,110
05-5-00-581	SOCIAL SECURITY	6,926	5,607	6,236	8,517	8,499	8,499
05-5-00-582	WORKER'S COMP	4,820	4,527	4,167	7,396	7,394	7,394
05-5-00-583	PERS/OSPRS	15,648	13,641	14,688	19,093	18,459	18,459
05-5-00-584	MED/DENT/VISION INSURANCE	37,118	32,327	35,333	49,105	48,496	48,496
05-5-00-586	LTD	377	307	326	449	449	449
05-5-00-587	LIFE INSURANCE	92	65	71	64	64	64
05-5-00-588	UNEMPLOYMENT INS.	120	94	105	143	143	143
05-5-00-589	MEDICARE	1,619	1,311	1,459	1,992	1,988	1,988
TOTAL PERSONNEL SERVICES		183,905	153,969	167,977	227,162	225,604	225,604

MATERIALS & SERVICES

05-5-00-704	RECRUITMENT	8	-	-	-	-	-
05-5-00-705	ADVERTISING	79	-	-	-	-	-
05-5-00-706	AUDIT FEES	4,391	4,824	4,500	4,700	4,700	4,700
05-5-00-710	COMPUTER SOFTWARE MAINT.	5,379	2,403	7,700	2,800	2,800	2,800
05-5-00-712	CHEMICALS	2,629	5,465	5,000	5,000	5,000	5,000
05-5-00-713	DEVELOPMENT REVIEW	6,702	7,177	5,500	5,500	5,500	5,500
05-5-00-714	OFFICE SUPPLIES	892	911	950	950	950	950
05-5-00-715	POSTAGE	5,404	4,434	4,800	5,150	5,150	5,150
05-5-00-717	OFFICE EQUIPMENT	10	340	1,000	1,000	1,000	1,000
05-5-00-721	COPIER/PRINTER	335	1,013	630	660	660	660
05-5-00-722	CHLORINATOR REPAIR	-	-	500	500	500	500
05-5-00-726	CONTRACTED SERVICES	4,587	9,748	7,500	7,500	7,500	7,500
05-5-00-727	PERMITS & FEES	7,675	7,683	133,000	7,000	7,000	7,000
05-5-00-733	DUES & SUBSCRIPTIONS	324	236	400	400	400	400
05-5-00-735	TELEPHONE	3,584	2,777	2,650	2,690	2,690	2,690
05-5-00-736	CELLULAR PHONES	530	394	500	500	500	500
05-5-00-740	EDUCATION	1,585	1,283	1,500	2,000	2,000	2,000
05-5-00-743	ELECTRICITY	52,061	49,574	52,000	52,000	52,000	52,000
05-5-00-746	SMALL TOOLS & EQUIPMENT	2,210	1,606	2,500	4,200	4,200	4,200
05-5-00-750	TREE NURSERY	-	-	5,000	1,000	1,000	1,000
05-5-00-755	GAS/OIL	7,225	4,574	6,000	5,000	5,000	5,000
05-5-00-765	SEWER SYSTEM IMPROVEMENTS	3,044	5,296	7,500	7,000	7,000	7,000
05-5-00-766	INS: COMP/LIA/UMB	8,527	10,346	11,000	12,200	12,200	12,200
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	218	161	200	200	200	200

05 - SEWER FUND		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
05-5-00-771	MEDICAL TESTING & SERVICES	105	90	200	200	200	200
05-5-00-772	ROW FRANCHISE FEE	35,273	56,022	57,750	58,800	58,800	58,800
05-5-00-775	LABORATORY FEES	371	-	500	1,000	1,000	1,000
05-5-00-777	LEGAL FEES	559	210	500	500	625	625
05-5-00-780	CREDIT CARD FEE	3,794	3,916	4,000	4,000	4,000	4,000
05-5-00-782	UNIFORMS	576	542	1,000	1,000	1,000	1,000
05-5-00-787	SEWER SYSTEM REPAIRS	13,678	9,730	15,000	20,000	20,000	20,000
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	240	-	200	200	200	200
05-5-00-793	MEETINGS/WORKSHOPS	56	84	100	100	100	100
05-5-00-795	SUPPLIES	1,716	2,605	3,000	3,000	3,000	3,000
05-5-00-796	VEHICLE MAINTENANCE	4,524	5,029	7,000	7,000	7,000	7,000
05-5-00-799	BAD DEBT EXPENSE	2,629	518	100	100	100	100
TOTAL MATERIALS & SERVICES		190,220	208,291	358,980	233,150	233,275	233,275
DEBT SERVICE							
05-5-00-802	OEDD W/W DEPT SERVICE PRINC	41,638	-	-	-	-	-
05-5-00-803	OEDD W/W DEPT SERVICE INT.	55,194	-	-	-	-	-
05-5-00-804	OEDD SPWF DEBT SVC PRINC	8,807	-	-	-	-	-
05-5-00-805	OEDD SPWF DEBT SVC INT	17,232	-	-	-	-	-
05-5-00-806	DEQ HARDSHIP DEBT SVD PRINC	2,247	2,324	2,410	-	-	-
05-5-00-807	DEQ HARDSHIP DEBT SVD INT.	774	691	650	-	-	-
05-5-00-809	RUD BONDED LOAN #04 INT	122,883	120,279	117,560	-	-	-
05-5-00-811	RUD BONDED LOAN #06 INT	91,702	90,002	88,230	-	-	-
05-5-00-813	RUD BONDED LOAN #04 PRINC	57,869	60,473	63,200	-	-	-
05-5-00-814	RUD BONDED LOAN #06 PRINC	37,777	39,477	41,260	-	-	-
05-5-00-815	BOTC DEBT SERVICE PRINCIPAL	-	40,050	44,870	-	-	-
05-5-00-816	BOTC DEBT SERVICE INTEREST	-	15,644	15,890	-	-	-
05-5-00-817	REFUNDING BONDS PRINCIPAL	-	-	-	90,000	90,000	90,000
05-5-00-818	REFUNDING BONDS INTEREST	-	-	-	243,000	243,000	243,000

05 - SEWER FUND		2013-2014	FY 2014-2015	FY 2015-2016	FY 2016/17	FY 2016/17	FY 2016/17
		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL
05-5-00-822 LOAN PAYMENT/REFUND		772,189		5,193,000	-	-	-
TOTAL DEBT SERVICE		1,208,312	368,940	5,567,070	333,000	333,000	333,000
CAPITAL OUTLAY							
05-5-00-906 CAPITAL OUTLAY		5,664	7,563	134,226	-	-	-
TOTAL CAPITAL OUTLAY		5,664	7,563	134,226	-	-	-
TOTAL EXPENDITURES		1,588,101	738,763	6,228,253	793,313	791,879	791,879
TOTAL REQUIREMENTS		1,621,101	750,979	7,316,942	1,955,839	1,960,839	1,960,839
05-SEWER FUND NET TOTAL		896,917	997,382	-	-	-	-



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 2015/16

- Completed the Wastewater Master Plan update
- Completed the Capital Improvement Project list

Goals and Objectives – FY 2016/17

- Complete the Reclaimed Water Use Plan update
- Begin the implementation of the first phase of the Lazy Z Reuse Plan

SEWER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest/Loan Proceeds	\$ 1,026,549	\$ 2,004	\$ 869,000	\$ 2,000	\$ 2,000	\$ 2,000	-100%
System development charges	270,327	310,979	180,000	180,000	190,000	190,000	6%
Total Revenues	1,296,876	312,983	1,049,000	182,000	192,000	192,000	-82%
Beginning Fund Balance	257,207	366,547	473,885	670,052	670,052	670,052	41%
TOTAL RESOURCES	\$ 1,554,083	\$ 679,530	\$ 1,522,885	\$ 852,052	\$ 862,052	\$ 862,052	-43%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ -	\$ -	\$ 21,000	\$ -	\$ -	\$ -	0%
Capital Improvements	-	-	-	-	-	-	0%
Debt service	1,187,536	74,078	1,023,050	76,144	76,144	76,144	-93%
Total Expenditures	1,187,536	74,078	1,044,050	76,144	76,144	76,144	-93%
Reserve for Future Expenditures	-	-	478,835	775,908	785,908	785,908	64%
TOTAL REQUIREMENTS	1,187,536	74,078	1,522,885	852,052	862,052	862,052	-43%
NET TOTAL	\$ 366,547	\$ 605,452	\$ -	\$ -	\$ -	\$ -	

10 - SEWER SDC		2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
RESOURCES							
REVENUE							
10-4-00-301	INTEREST EARNED	\$	1,814	\$	2,004	2,000	2,000
10-4-00-347	LOAN PROCEEDS		1,024,735		-	-	-
10-4-00-394	SEWER SDC		270,327		310,979	190,000	190,000
TOTAL REVENUE			1,296,876		312,983	1,049,000	192,000
BEGINNING FUND BALANCE							
10-4-00-400	BEGINNING FUND BALANCE		257,207		366,547	670,052	670,052
TOTAL BEGINNING FUND BALANCE			257,207		366,547	670,052	670,052
TOTAL RESOURCES			1,554,083		679,530	1,522,885	862,052
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
10-5-00-400	OPERATING CONTINGENCY	\$	-	\$	-	\$	-
10-5-00-410	RESERVE FOR FUTURE EXPENDITURES		-		478,835	785,908	785,908
TOTAL RESERVE FOR FUTURE EXPENDITURES			-		478,835	785,908	785,908
EXPENDITURES							
MATERIALS & SERVICES							
10-5-00-726	CONTRACTED SERVICES		-		-	-	-
10-5-00-727	PERMITS & FEES		-		21,000	-	-
TOTAL MATERIALS & SERVICES			-		21,000	-	-
DEBT SERVICE							
10-5-00-820	LOAN PRINCIPAL		111,595		53,270	41,000	41,000
10-5-00-821	LOAN INTEREST		53,706		20,808	35,144	35,144
10-5-00-822	LOAN PAYMENT/REFUND		1,022,235		-	-	-

TOTAL DEBT SERVICE		1,187,536	74,078	1,023,050	76,144	76,144	76,144
CAPITAL OUTLAY							
10-5-00-906	CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
TOTAL EXPENDITURES		1,187,536	74,078	1,044,050	76,144	76,144	76,144
TOTAL REQUIREMENTS		1,187,536	74,078	1,522,885	862,052	862,052	862,052
10-SEWER SDC FUND NET TOTAL		366,547	605,452	-	-	-	-



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 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
<i>Governmental Funds</i>						
General Fund	\$ 4,211,601	\$ 4,895,400	\$ 3,910,118	\$ 3,403,812	\$ 3,445,812	\$ 3,445,812
<i>Special Revenue Funds</i>						
Street Fund	\$ 1,146,031	\$ 1,225,436	\$ 1,622,945	\$ 1,106,653	\$ 1,106,653	\$ 1,106,653
Reserve Fund	\$ 1,382,965	\$ -	\$ -	\$ -	\$ -	\$ -
Street SDC Fund	\$ 605,321	\$ 686,283	\$ 709,630	\$ 793,602	\$ 793,602	\$ 793,602
Water SDC Fund	\$ 1,002,934	\$ 1,251,545	\$ 1,313,931	\$ 1,562,089	\$ 1,562,089	\$ 1,562,089
Sewer SDC Fund	\$ 1,554,083	\$ 679,530	\$ 1,522,885	\$ 852,052	\$ 862,052	\$ 862,052
Park SDC Fund	\$ 148,304	\$ 172,322	\$ 262,270	\$ 136,475	\$ 136,475	\$ 136,475
Parking District Fund	\$ 121,032	\$ 174,601	\$ 134,628	\$ 173,082	\$ 173,082	\$ 173,082
City Hall Debt Service Fund	\$ 864,190	\$ 63,924	\$ 733,565	\$ 90,305	\$ 90,305	\$ 90,305
Total Special Revenue Funds	\$ 6,824,860	\$ 4,253,641	\$ 6,299,854	\$ 4,714,258	\$ 4,724,258	\$ 4,724,258
<i>Proprietary Funds</i>						
Water Fund	\$ 828,559	\$ 1,019,647	\$ 1,264,296	\$ 1,357,173	\$ 1,357,173	\$ 1,357,173
Sewer Fund	\$ 2,518,018	\$ 1,748,361	\$ 7,316,942	\$ 1,955,838	\$ 1,960,838	\$ 1,960,838
Total Proprietary Funds	\$ 3,346,577	\$ 2,768,008	\$ 8,581,238	\$ 3,313,011	\$ 3,318,011	\$ 3,318,011
TOTAL RESOURCES	\$ 14,383,038	\$ 11,917,049	\$ 18,791,210	\$ 11,431,081	\$ 11,488,081	\$ 11,488,081

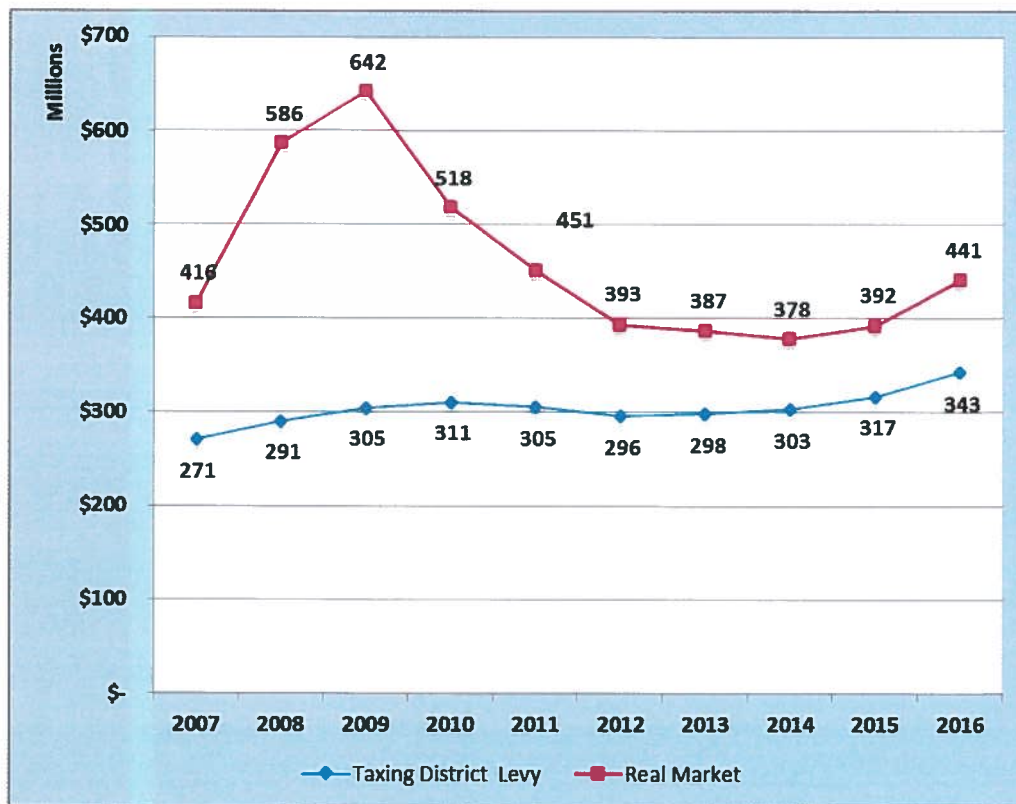


Property Taxes Overview

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 16/17 budget assumes an estimated taxable property value of \$360,266,062 or a 5% increase in actual FY 15/16 assessed valuation.

**CITY OF SISTERS
REAL MARKET VALUE vs. TAXING PROPERTY 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 2016/17 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 years 2006-2016.

**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 ₁ District #6	COCC ₂	SPRD ₃	Camp Sherman Fire Dist	
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	2.80	15.75
2016	2.56	0.45	3.01	3.27	5.76	0.72	0.21	2.84	15.81

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

₁ School District #6 includes Sisters School District and Education Service District (ESD)

₂ COCC - Central Oregon Community College

₃ SPRD - Sisters Parks and Recreation District

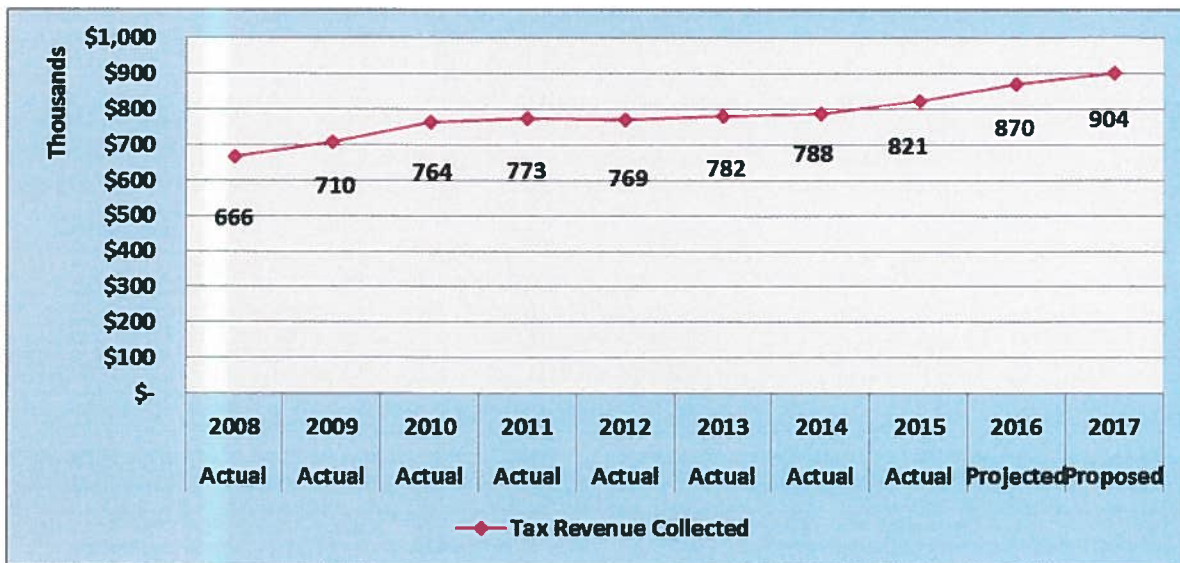
Property tax collected and distributed - The projected total city property taxes collected during the FY 2015/16 is \$870,168. Property taxes comprise approximately 43.4% of the City's General Fund FY 2015/16 projected operating revenues. The

Revenue Information



Deschutes County Assessor determines the assessed value of the property, collects taxes and remits payment to the City. Taxes for FY 2016/17 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 2007-2017



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 2016/17 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 8.99% on room rates for overnight lodging of less than 30 days. Based on historical trends and the .99% rate increase implemented this year, these taxes are projected to increase 10% from FY 15/16 to FY 16/17.

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

Planning and Inspection Fees – Beginning July 1, 2016 Deschutes County administer all permitting services for the City. City revenue will be limited to Advanced Planning and Land Use review fees which are budgeted at a total of \$120,000 for the fiscal year.



Business License – Council amended City code this year to limit where transient merchants can locate. Due to this change, FY16/17 is budgeted at a slight decrease in license revenue.

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. The budget includes a 3% increase in collections.

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.

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 16/17 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 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17	% Inc(Dec)
Street SDC Fund							
System Development Charges	\$ 49,784	\$ 30,988	\$ 68,072	\$ 78,082	\$ 51,006	\$ 50,000	-1.97%
Interest	2,780	2,820	2,915	2,880	3,513	2,800	-20.30%
Total Revenues	52,564	33,808	70,987	80,962	54,519	52,800	
Sewer SDC Fund							
System Development Charges	91,529	107,175	270,327	310,979	195,439	180,000	-7.90%
Interest	2,205	1,627	1,814	2,004	2,828	2,000	-29.28%
Total Revenues	93,734	108,802	272,141	312,983	198,267	182,000	
Water SDC Fund							
System Development Charges	72,554	93,779	223,177	243,625	154,133	155,000	0.56%
Interest	4,459	4,642	4,554	4,986	6,320	4,500	-28.80%
Total Revenues	77,013	98,421	227,731	248,611	160,453	159,500	
Park SDC Fund							
System Development Charges	6,130	11,034	27,585	23,294	22,616	40,000	76.87%
Interest	622	627	692	724	887	650	-26.72%
Total Revenues	6,752	11,661	28,277	24,018	23,503	40,650	
Total SDC Funds	\$ 230,063	\$ 252,692	\$ 599,136	\$ 666,574	\$ 436,742	\$ 434,950	-0.41%

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.

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.



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 Wastewater 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.

The City's Urban Renewal Agency capital projects are normally 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. There are no capital projects planned for the Urban Renewal Agency in FY 16/17.

Summary of Resources

	Water	Sewer	Street	IT	Parking Dist	URA	Total
Operating Funds	\$ 18,860	\$ -	\$ 172,020	\$ 6,800	\$ -	\$ -	\$ 197,680
SDCs	47,140	-	266,980	-	-	-	314,120
TOTAL	\$ 66,000	\$ -	\$ 439,000	\$ 6,800	\$ -	\$ -	\$ 511,800

Summary of Appropriations

	Water	Sewer	Street	IT	Parking Dist	URA	Total
Design/Construction	\$ 66,000	\$ -	\$ 439,000	\$ -	\$ -	\$ -	\$ 505,000
Equipment				6,800	-	-	\$ 6,800
TOTAL	\$ 66,000	\$ -	\$ 439,000	\$ 6,800	\$ -	\$ -	\$ 511,800

Capital Improvement Plan



Project Summary

FUND/PROJECT	AMOUNT	STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
WATER OPERATING/SDC					
6' Waterline Behind Barclay Square	\$41,000	New	2016/17	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.
STREET OPERATING/SDC					
Street Overlay	\$79,000	Annual	2016/17	Structural improvement to renew street surface.	Minimize annual maintenance and extend pavement life.
Hwy 20/Barclay Roundabout	\$360,000 City Share	New	2016/17	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.
GENERAL FUND					
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

5-Year Forecast Water Projects



Capital Improvement Plan

PROJECT	Project Cost	Prior Approp.	Remaining Cost	16-17	17-18	18-19	19-20	20-21+	Funding Source	
									Operating	SDC
Well # 1 Improvements	335,500	-	335,500					335,500	100%	
Well #2 Improvements	152,755	100,755	52,000					52,000	44%	56%
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%
* Reservoir Site Acquisition/Design	4,750,000	27,487	4,722,513							100%
TOTAL	6,357,755	128,242	6,229,513	66,000	90,000	25,000	116,000	1,085,000		
Total Water Fund				18,860	29,900	-	41,860	613,680		
Total Water SDC Fund				47,140	60,100	25,000	74,140	471,320		
TOTAL				66,000	90,000	25,000	116,000	1,085,000		

Notes:

* Assumes Bond Measure to pay for this improvement.

5-Year Forecast Street Projects



Capital Improvement Plan

PROJECT	Project Cost	Prior Approp.	Remaining Cost	16-17	17-18	18-19	19-20	20-21+	Funding Source	
									Operating	SDC
Overlay	varies	-		79,000	63,000	63,000		66,000	100%	
Hwy 20/Barclay - Design/Constr	375,407	15,407	360,000	360,000					26%	74%
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%
Jefferson Multi-use Path	132,390	7,239	125,151					125,151		100%
TOTAL	1,249,240	34,089	1,215,151	439,000	63,000	143,000	650,000	191,151		
Total Street Fund				172,020	63,000	63,000	-	66,000		
Total Street SDC Fund				266,980	-	80,000	650,000	125,151		
TOTAL				439,000	63,000	143,000	650,000	191,151		

5-Year Forecast Sewer Projects



Capital Improvement Plan

PROJECT	Project Cost	Prior Approp.	Remaining Cost	16-17	17-18	18-19	19-20	20-21+	Funding Source	
									Operating	SDC
* Effluent Expansion Phase I (Forest)	705,285	125,285	580,000			580,000				100%
* Effluent Expansion Phase II (Crop Irr)	787,000	-	787,000					787,000		100%
* WWTP Software/SCADA upgrades	84,066	4,066	80,000			80,000			39%	61%
Aeration Improvements	224,000	-	224,000			224,000			40%	60%
Bio-solids Management Plan	27,000	-	27,000		27,000				100%	
Bio-solids Removal	264,000	-	264,000			264,000			100%	
Locust St. Interceptor	509,000	-	509,000					509,000		100%
Pumpstation #1 Improvements	117,000	-	117,000					117,000		100%
TOTAL	2,717,351	129,351	2,588,000	-	27,000	1,148,000		1,413,000		
Total Sewer Fund										
Total Sewer SDC Fund										
TOTAL				-	27,000	384,800	-	-	1,413,000	
TOTAL				-	27,000	1,148,000	-	1,413,000		

Notes:

*Project Funding options can include Water Rights transaction, SDC's, grants, and debt financing.

Does not include Westside Pumpstation that will be triggered with the USFS Development.



IT CAPITAL IMPROVEMENT PLAN						
	Location	16-17	17-18	18-19	19-20+	20-21+
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			
TOTAL IT CAPITAL IMPROVEMENT PLAN		6,800	14,300	0	0	0



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

**Adopted Budget
For Fiscal Year 2016-2017**

BOARD MEMBERS

Chris Frye, Mayor
Nancy Connolly, President
David Asson
Amy Burgstahler
Andrea Blum

APPOINTED OFFICIALS

Charles Ryan
Kathryn Lindbloom
Vernon Renner
William Hall

CITY STAFF

Joseph O'Neill, 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



TO: Budget Committee Members and Citizens
FROM: Joseph O'Neill, Finance Officer
DATE: May 18, 2016
RE: Fiscal Year 2016/17 Proposed 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	10,849,315	2,247,820	17%	157,139	120,000	154,001 *
16/17	11,391,781	542,466	4%	165,631	160,000	160,000 **

* 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		
Adopted 2003	\$ 9,889,199	
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
	<u>(30,000)</u>	Chamber Building ADA/Landscaping
Balance Available	<u>\$ 7,738,492</u>	

FY 2015/16 BUDGET RECAP

- Completion of Village Green Parking, Village Green Restroom, and Chamber Building Landscaping/ADA projects.
- Awaiting final closure from ODOT of Cascade Avenue Improvement project.
- Processed two trash enclosure grants and eight Small Business Improvement grants.

FOCUS OF THE FISCAL YEAR 2016/17 BUDGET

- Completion of Small Business Improvement Grant program.
- Determine remaining balance in the fund available for additional projects.

BEYOND FISCAL YEAR 2016/17

Council adopted the URA Plan through Ordinance #340, on July 24, 2003. The Plan's duration is set for 20 years from the date of adoption, until July 24, 2023. The Agency will evaluate the remaining balance in the fund to determine if any new projects or debt will be incurred prior to the end of the URA Plan.

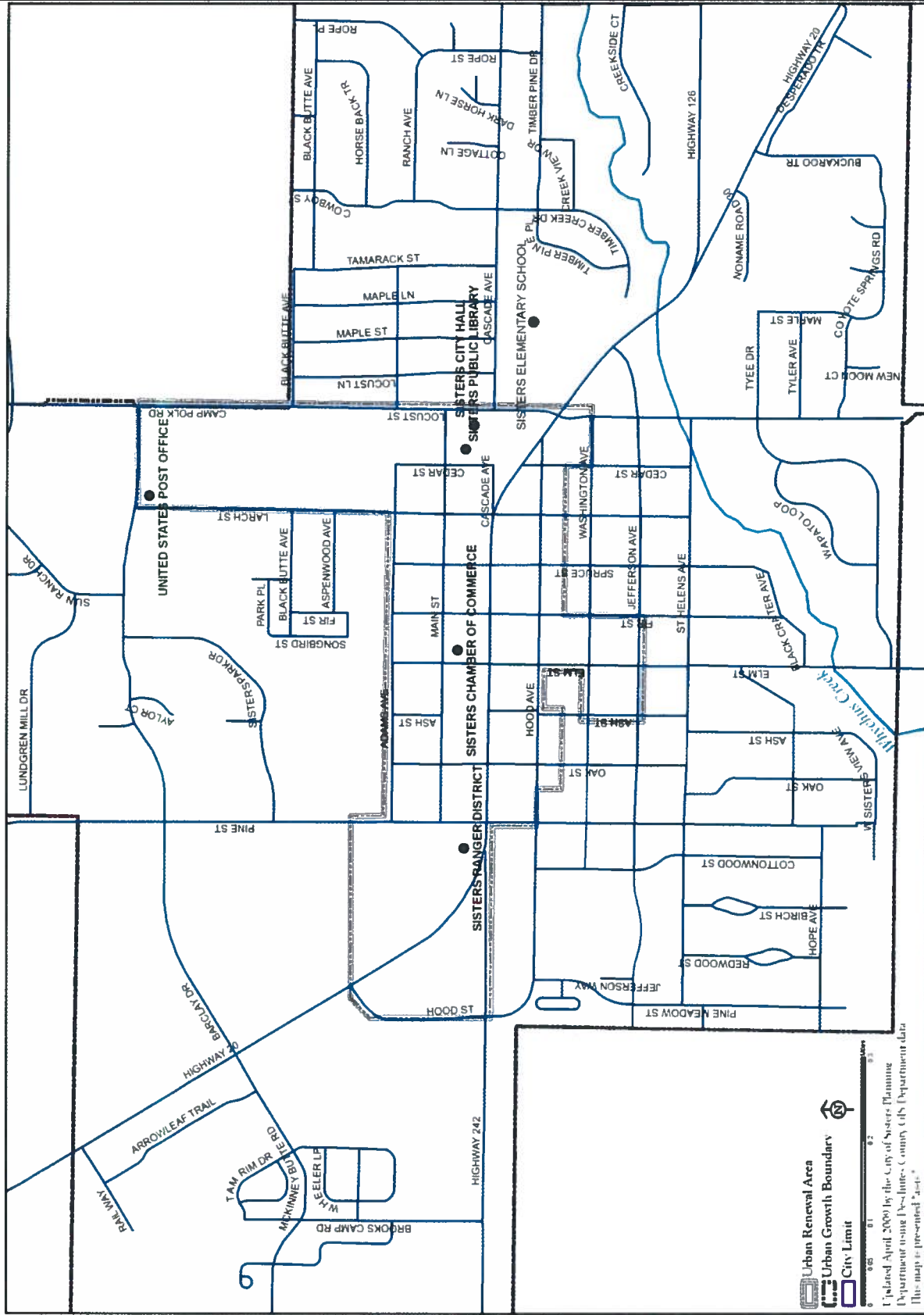
Respectfully Submitted,



Joseph O'Neill
Finance Officer



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 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED
RESOURCES						
Revenues:						
Property taxes	\$ 184,667	\$ 123,668	\$ 125,000	\$ 165,000	\$ 165,000	\$ 165,000
Interest	2,919	834,903	2,500	2,500	2,500	2,500
Miscellaneous	22,574	188,960	111,375	-	-	-
Loan proceeds	848,818	451,038	-	-	-	-
Revenues Total	1,058,978	1,598,569	238,875	167,500	167,500	167,500
Beginning Fund Balance	447,280	(480,891)	638,913	330,466	330,466	330,466
TOTAL RESOURCES	\$ 1,506,258	\$ 1,117,678	\$ 877,788	\$ 497,966	\$ 497,966	\$ 497,966
REQUIREMENTS						
Expenditures:						
Materials & Services	\$ 22,398	\$ 6,288	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
Capital Improvements	712,911	346,320	380,250	70,000	70,000	70,000
Debt Service	439,022	928,515	224,814	206,635	206,635	206,635
Expenditures Total	1,174,331	1,281,123	609,264	280,835	280,835	280,835
Operating Contingency	-	-	111,151	72,064	72,064	72,064
Reserve for Future Expenditures	-	-	157,373	145,067	145,067	145,067
TOTAL REQUIREMENTS	\$ 1,174,331	\$ 1,281,123	\$ 877,788	\$ 497,966	\$ 497,966	\$ 497,966
<i>Budgetary basis adjustment</i>	<i>(812,818)</i>	<i>848,818</i>	-	-	-	-
NET TOTAL	\$ (480,891)	\$ 685,373	\$ -	\$ -	\$ -	\$ -



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 2016/17

- The Agency's only debt continues to be the loan with Bank of Cascades. The Agency will evaluate the needs in the Urban Renewal District and the possibility of incurring new debt before the Plan expires on July 24, 2023.

URBAN RENEWAL DEBT SERVICE FUND BUDGET SUMMARY:

	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016/17	FY 2016/17	FY 2016/17	%
RESOURCES	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Revenues:							
Property taxes	\$ 184,667	\$ 123,668	\$ 125,000	\$ 165,000	\$ 165,000	\$ 165,000	32%
Interest/Loan Proceeds	1,982	833,656	2,000	2,000	2,000	2,000	0%
Total Revenues	186,649	957,324	127,000	167,000	167,000	167,000	31%
Beginning Fund Balance	439,432	(625,759)	255,187	184,702	184,702	184,702	-28%
TOTAL RESOURCES	\$ 626,081	\$ 331,565	\$ 382,187	\$ 351,702	\$ 351,702	\$ 351,702	-8%
REQUIREMENTS	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016/17	FY 2016/17	FY 2016/17	%
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Expenditure:							
Debt service	\$ 439,022	\$ 928,515	\$ 224,814	\$ 206,635	\$ 206,635	\$ 206,635	-8%
Total Expenditure	439,022	928,515	224,814	206,635	206,635	206,635	-8%
Reserve for Future Expenditures	-	-	157,373	145,067	145,067	145,067	-8%
TOTAL REQUIREMENTS	\$ 439,022	\$ 928,515	\$ 382,187	\$ 351,702	\$ 351,702	\$ 351,702	-8%
<i>Budgetary basis adjustment</i>	(812,818)	848,818	-	-	-	-	0%
NET TOTAL	\$ (625,759)	\$ 251,868	\$ -	\$ -	\$ -	\$ -	\$ -

20 - URBAN RENEWAL DEBT FUND									
RESOURCES		2013-2014		FY 2014-2015		FY 2015-2016		FY 2016/17	
		ACTUAL		ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL	ADOPTED
REVENUES									
20-4-00-300	PREVIOUS LEVIED TAXES	\$	5,187	\$	5,000	\$	5,000	\$	5,000
20-4-00-301	INTEREST EARNED		1,982		2,000		2,000		2,000
20-4-00-302	CURRENT TAXES		179,480		120,000		160,000		160,000
20-4-00-347	LOAN PROCEEDS		-		-		-		-
TOTAL REVENUE		186,649		957,324	127,000	167,000	167,000	167,000	167,000
BEGINNING FUND BALANCE									
20-4-00-400	BEGINNING FUND BALANCE		439,432		255,187		184,702		184,702
TOTAL BEGINNING FUND BALANCE		439,432		(625,759)	255,187	184,702	184,702	184,702	184,702
TRANSFER FROMS									
20-4-00-509	TRANSFER FROM OTHER FUNDS		-		-		-		-
TOTAL TRANSFERS		-		-	-	-	-	-	-
TOTAL RESOURCES		626,081		331,565	382,187	351,702	351,702	351,702	351,702
REQUIREMENTS									
OPERATING CONTINGENCY									
20-5-00-400	OPERATING CONTINGENCY	\$	-	\$	-	\$	-	\$	-
20-5-00-410	RESERVE FOR FUTURE EXPENDITURES		-		157,373		145,067		145,067
TOTAL OPERATING CONTINGENCY		-		-	157,373	145,067	145,067	145,067	145,067
EXPENDITURES									
DEBT SERVICE									
20-5-00-800	LOAN PRINCIPAL	35,136		21,978	66,689	-	-	-	-
20-5-00-801	LOAN INTEREST	18,102		23,434	34,991	-	-	-	-
20-5-00-802	CITY OF SISTERS LOAN	36,000		33,540	-	-	-	-	-
20-5-00-803	CITY OF SISTERS LOAN INTEREST	720		4,285	-	-	-	-	-
20-5-00-815	BOTC PRINCIPAL	-		-	-	173,935	173,935	173,935	173,935
20-5-00-816	BOTC INTEREST	-		-	-	32,700	32,700	32,700	32,700
20-5-00-822	LOAN PAYMENT/REFUND	349,064		845,278	123,134	-	-	-	-
TOTAL DEBT SERVICE		439,022		928,515	224,814	206,635	206,635	206,635	206,635
TOTAL EXPENDITURES		439,022		928,515	224,814	206,635	206,635	206,635	206,635

20 - URBAN RENEWAL DEBT FUND							
	2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	
TOTAL REQUIREMENTS	439,022	928,515	382,187	351,702	351,702	351,702	
<i>Budgetary basis adjustment</i>	(812,818)	848,818					
20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL	(625,759)	251,868	-	-	-	-	-



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 2015/16

- Processed two Trash Enclosure Grants
- Processed eight Small Business Improvement Grants
- Completed Village Green Parking Project
- Completed Village Green Restroom Project
- Completed Chamber Building ADA and Landscaping

Budget Highlights – FY 2016/17

- Continue to process outstanding Small Business Improvement Grants

URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Revenues:							
Interest	\$ 937	\$ 1,247	\$ 500	\$ 500	\$ 500	\$ 500	0%
Miscellaneous	22,574	188,960	111,375	-	-	-	-100%
Loan proceeds	848,818	451,038	-	-	-	-	-
Total Revenues	872,329	641,245	111,875	500	500	500	-100%
Beginning Fund Balance	7,848	144,868	383,726	145,763	145,763	145,763	-62%
TOTAL RESOURCES	\$ 880,177	\$ 786,113	\$ 495,601	\$ 146,263	\$ 146,263	\$ 146,263	-70%
REQUIREMENTS	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016/17 MANAGER PROPOSED	FY 2016/17 COMMITTEE APPROVED	FY 2016/17 COUNCIL ADOPTED	% CHANGE
Expenditures:							
Materials & Services	\$ 22,398	\$ 6,288	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	0%
Capital Improvements	712,911	346,320	380,250	70,000	70,000	70,000	-82%
Total Expenditures	735,309	352,608	384,450	74,200	74,200	74,200	-81%
Operating Contingency	-	-	111,151	72,063	72,063	72,063	-35%
TOTAL REQUIREMENTS	735,309	352,608	495,601	146,263	146,263	146,263	-70%
NET TOTAL	\$ 144,868	\$ 433,505	\$ -	\$ -	\$ -	\$ -	

21 - URBAN RENEWAL PROJECT FUND									
RESOURCES		2013-2014	FY 2014-2015	FY 2015-2016	FY 2016/17	FY 2016/17	FY 2016/17		
REVENUES		ACTUAL	ACTUAL	BUDGET	MANAGER	COMMITTEE	COUNCIL		
21-4-00-301	INTEREST EARNED	\$	937	\$	1,247	\$	500	\$	500
21-4-00-347	LOAN PROCEEDS		-		421,038		-		-
21-4-00-348	CITY OF SISTERS PROCEEDS		848,818		30,000		-		-
21-4-00-362	REFUNDS/REIMBURSEMENTS		22,574		188,960		111,375		-
TOTAL REVENUE			872,329		641,245		111,875		500
BEGINNING FUND BALANCE									
21-4-00-400	BEGINNING FUND BALANCE		7,848		144,868		383,726		145,763
TOTAL BEGINNING FUND BALANCE			7,848		144,868		383,726		145,763
TOTAL RESOURCES			880,177		786,113		495,601		146,263
REQUIREMENTS									
OPERATING CONTINGENCIES									
21-5-00-400	OPERATING CONTINGENCY	\$	-	\$	-	\$	111,151	\$	72,063
TOTAL OPERATING CONTINGENCY			-		-		111,151		72,063
EXPENDITURES									
MATERIALS & SERVICES									
21-5-00-700	ADMINISTRATIVE SERVICES		1,319		842		1,000		1,000
21-5-00-706	AUDITING SERVICES		3,250		2,820		3,200		3,200
21-5-00-726	CONTRACTED SERVICES		17,829		2,626		-		-
TOTAL MATERIALS & SERVICES			22,398		6,288		4,200		4,200
CAPITAL OUTLAY									
21-5-00-906	CAPITAL OUTLAY		712,911		346,320		380,250		70,000
TOTAL CAPITAL OUTLAY			712,911		346,320		380,250		70,000
TOTAL EXPENDITURES			735,309		352,608		384,450		74,200
TOTAL REQUIREMENTS			735,309		352,608		495,601		146,263
21-URBAN RENEWAL PROJECT FUND NET TOTAL			144,868		433,505		-		-

**ACCOUNTS PAYABLE VENDOR LISTING**

Listed below is a report of Accounts Payable vendors paid in FY 15/16. The report is as of May 5, 2016 and the total is \$3,463,856.

VENDOR NAME	AMOUNT
ROBINSON & OWEN HEAVY CON	572,783
DESCHUTES COUNTY SHERIFF'	453,275
CIS TRUST	286,122
CXT, INC.	189,297
SISTERS AREA CHAMBER OF C	182,731
MISC VENDOR	128,362
LEGACY BUILDERS OF OREGON	63,635
COTTONWOOD CAFÉ	5,513
ALJABRA INVESTMENTS	5,500
ALJABRA INVESTMENTS	5,263
BLACKWELL, SAM	4,990
TRAILERS PLUS	3,799
131 W CASCADE LLC	2,918
ALL OTHERS	36,744
DESCHUTES COUNTY	125,046
CENTRAL ELECTRIC COOP	103,168
RICHARD BARTELS CONSTRUCT	100,878
GORAYEB, ANDREW	93,494
HIGH DESERT AGGREGATE & P	83,153
OREGON PUBLIC EMPLOYEES R	81,994
MCKENZIE CASCADE HEAVY EX	74,712
BECON LLC	68,877
BRYANT EMERSON, LLP	68,011
ECONOMIC DEVELOPMENT FOR	67,500
DESCHUTES COUNTY ROAD DEP	59,405
HAWKINS DELAFIELD & WOOD,	53,095
FERGUSON ENTERPRISES, INC	42,009
CURTS ELECTRIC	26,829
DICKEY AND TREMPER, LLP	26,640
VELOX SYSTEMS	22,301
H. D. FOWLER COMPANY	21,084
ING	20,240
DCBS - FISCAL SERVICES	19,364
MOODY'S INVESTORS SERVICE	18,000
BEERY, ELSNER & HAMMOND,	16,210
CENTRAL OREGON INTERGOVER	15,859



C & C NURSERY	15,666
CREATIVE DISPLAYS, INC	12,992
OLSON, LLC	12,733
BEND OIL CO., INC.	12,170
GSI WATER SOLUTIONS, INC.	11,970
TRI COUNTY PAVING, LLC	11,545
FLINT TRADING INC.	11,218
SEVERSON PLUMBING MECHANI	10,508
SUN COUNTRY ENGINEERING &	9,865
U.S. BANK	9,855
AFLAC	9,407
SISTERS RENTAL	8,264
QUANTUM COMMUNICATION	8,142
PLATT	7,960
LUTTON'S HARDWARE	7,803
CENTRAL OREGON REDI-MIX L	7,616
XEROX CORPORATION	7,582
TYLER TECHNOLOGIES/INCODE	7,411
AERATION INDUSTRIES INTER	7,229
CENTRAL OREGON ASPHALT SE	6,821
BMS TECHNOLOGIES	6,770
ZUMAR INDUSTRIES, INC.	6,756
DESCHUTES COUNTY TAX COLL	6,726
BRATTAIN INTERNATIONAL TR	6,678
HCD	6,410
GRABER MANUFACTURING, INC	6,351
BAXTER AUTO PARTS	6,048
HOYT'S HARDWARE	5,204
MIKE'S FENCE CENTER, INC	5,018
THE NUGGET NEWSPAPER	4,973
TEWALT & SONS EXCAVATION	4,920
REDHAWK NETWORK SECURITY,	4,779
OWEN EQUIPMENT COMPANY	4,569
SPINDRIFT FORESTRY CONSUL	4,434
TAYLOR TIRE CENTER	4,250
ASIFLEX	3,946
SISTERS PARK AND RECREATI	3,900
PMSI	3,810
VERIZON WIRELESS	3,530
THREE SISTERS IRRIGATION	3,380
KNIFE RIVER	3,342



WINSUPPLY	3,330
BEAR MOUNTAIN FIRE, LLC	3,325
PONDEROSA FORGE & IRONWOR	3,315
SHERWIN-WILLIAMS	3,293
WCP SOLUTIONS	3,058
SISTERS SCHOOLS FOUNDATIO	3,000
X-PRESS PRINTING	2,902
ADP, LLC	2,888
COMMERCIAL POWDER COATING	2,775
OFFICEMAX	2,760
LEAGUE OF OREGON CITIES	2,713
G. J. MILLER CONSTRUCTION	2,540
EDGE ANALYTICAL, INC.	2,402
RESERVE ACCOUNT	2,400
MCAFFEE	2,343
WESTERN COMMUNICATIONS, I	2,334
SLINGSHOT MATERIAL PLACEM	2,295
USA FLEET SOLUTIONS	2,272
RANCH COUNTRY OUTHouses	2,061
POWERS OF AUTOMATION INC	2,026
COASTAL-REDMOND	2,014
DESCHUTES PUBLIC LIBRARY	2,000
SWIFT STEEL	1,968
VOHS CUSTOM LANDSCAPING,	1,964
STERNBERG LIGHTING	1,944
FASTENAL	1,849
EOFF ELECTRIC SUPPLY	1,824
GS MEDIA & EVENTS	1,819
SISTERS LOCK & KEY SERVIC	1,770
CIRCLE OF FRIENDS	1,750
UNIVAR USA INC.	1,655
DESCHUTES COUNTY ADULT JA	1,591
ACTION AIR HEATING AND CO	1,562
SISTERS FOLK FESTIVAL	1,500
SISTERS COMMUNITY GARDEN	1,500
HERBERGER, MELVIN	1,474
PETERSON MACHINERY CO.	1,465
SISTERS COFFEE CO.	1,422
OREGON LODGING TAX	1,418
BI-MART CORPORATION	1,352
OREGON DEPARTMENT OF TRAN	1,335



ENGINEERED CONTROL PRODUC	1,269
LOWES BUSINESS ACCT/SYNCB	1,241
AUTOMATED VALVE SERVICE,	1,236
SISTERS SCREEN PRINTING &	1,166
C & K MARKET INC.	1,147
VAN HANDEL AUTOMOTIVE, IN	1,125
BENHAM FALLS ASPHALT	1,100
AIRGAS USA, LLC	1,028
SANI-STAR	1,000
HOOKEER CREEK COMPANIES,LL	982
STATE FORESTER	967
TREASURE VALLEY COFFEE	960
ALERT SAFETY SUPPLY	930
FLATLINE CONCRETE PUMPING	915
SISTERS MIDDLE SCHOOL	900
DOGPOOPBAGS.COM	884
ABC FENCE CO., INC.	840
SISTERS GLASS AND MIRROR	834
STATE OF OREGON	834
JOE FLOYD AND SONS, INC	831
CAPITAL ONE COMMERCIAL	813
SWEENEY PLUMBING, INC	788
ROTARY CLUB OF SISTERS	770
QUILL CORPORATION	753
DESCHUTES COUNTY CLERK'S	750
PITNEY BOWES, INC.	741
CARLSON TESTING, INC.	732
OREGON ASSOCIATION OF WAT	716
VALIC	700
AQUA-TRONICS, INC.	669
ETS CORPORATION	666
WONDERWARE	665
BEND MEMORIAL CLINIC	619
PETTY CASH	613
SMAF CONSTRUCTION, INC	602
1859 MEDIA	595
GELFUZION, INC	583
CARROT-TOP INDUSTRIES, IN	575
CONSOLIDATED SUPPLY CO.	554
SIGNS OF SISTERS	552
QUALITY CONTROL SERVICES,	540



TSI	540
CENTRAL OREGON CITIES ORG	510
SIMPLEXGRINNELL	507
VFW-POST 8138	500
START MAKING A READER TOD	500
SISTERS HABITAT FOR HUMAN	488
DEPARTMENT OF ENVIRONMENT	480
PRECISION ELECTRIC AND MA	475
MIKE'S MOBILE MIX CONCRET	474
ASSON, DAVID	469
SECRETARY OF STATE	450
SUN COUNTRY ENGINEERING &	450
WILBUR-ELLIS	449
COASTWIDE LABORATORIES	432
SHEVLIN SAND AND GRAVEL	395
PONY EXPRESS	394
BEND RIGGING SUPPLY, LLC	377
WILCO	364
OREGON HEALTH AUTHORITY	360
OREGON WHOLESALE HARDWARE	344
M & J CARPET AND AIR DUCT	335
SISTERS SCHOOL DISTRICT	330
USDA FOREST SERVICE	330
DAVE'S CONCRETE PUMPING,	330
EDGINGTON ROAD DISTRICT	300
CENTRAL OREGON VISITORS A	300
LAKESIDE EQUIPMENT CORP	276
ONE CALL CONCEPTS, INC.	251
SISTERS OUTDOOR QUILT SHO	250
FRIENDS OF THE SISTERS LI	250
WHITNEY EQUIPMENT COMPANY	235
DATA FLOW	212
USA BLUEBOOK	211
MIRELES, TERESA	200
JOHNSON, DALE	200
NORCO	197
HUMMINGBIRD AUTO GLASS OF	195
MELVIN'S FIR STREET MARKE	165
MILLER PAINT CO., INC.	154
PHOENIX ASPHALT	152
STEELHEAD EQUIPMENT RENTA	150



OGFOA	150
BEND PLASTIC SUPPLY	135
OREGON TRAVEL EXPERIENCE	130
THERMO FLUIDS, INC	130
MISSION LINEN SUPPLY	128
MOTION & FLOW CONTROL PRO	119
OREGON DEPARTMENT OF REVE	113
COSTCO MEMBERSHIP	110
PREMIER BUILDERS EXCHANGE	107
SOLID WASTE	104
JENKINS, CAROL	100
NELSON, KATHY	100
BENTZ, ROBIN	100
BERTAGNA, PAUL	100
FUJITA-CONRAD, LYNNE	100
KIEFER, CONRAD	100
STOTTS, JOSH	100
ABBENHUIS, NICOLE	100
MCINTOSH, DOUG	100
PIEPER, JULIE	100
BRAUGHTON, WANDA	100
KEETON, KIM	100
DAVENPORT, PATRICK	100
REED, DARCY	100
WALSH, DUSTIN	100
BATTERIES + BULBS	99
DAVIS TOWING, INC.	95
PAPE	85
BOBCAT OF CENTRAL OREGON	75
SONSRAY MACHINERY	69
BEND GARBAGE & RECYCLING	64
UMPQUA RESEARCH COMPANY	56
UPS	51
OCPDA	50
OAMR	50
BUREAU OF LABOR AND INDUS	35
BBSI	35
OREGON DMV	9

**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 full faith and credit refunding bonds outstanding. The Sisters Urban Renewal Agency has one notes payable outstanding.

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

The Urban Renewal Agency's note payable is with the Bank of the Cascades and is backed by the full faith and credit of the City.

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 of general obligation bonds to 3% of the real market value of taxable property within the City's boundaries. The City currently has no general obligation bonds outstanding.

LONG-TERM DEBT - AS OF JUNE 30, 2015

	Interest Rate	Final Maturity Date	Issue Amount	Outstanding Principal	%age Outstanding
General Fund Supporting Full Faith & Credit Debt:					
City Hall Facility Building	2.22%	7/2/2021	\$ 710,126	673,390	94.83%
Urban Renewal Agency	3.22%	2/25/2022	\$ 1,253,318	1,231,340	98.25%
Revenue Bonds:					
Sewer Revenue, Series 2000	4.5%	9/1/2040	2,382,300	1,960,578	82.30%
Sewer Revenue, Series 2000	4.5%	9/1/2040	3,325,700	2,612,386	78.55%
Loans Payable:					
Sewer System	2.22%	7/2/2021	774,189	734,139	94.83%
Sewer System, Series 2002	3.39%	8/1/2021	42,080	17,181	40.83%
Sewer System, Lazy Z Property	2.22%	7/2/2021	1,029,735	976,465	94.83%
			\$ 9,517,448	\$ 8,205,479	86.22%

**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.

URBAN RENEWAL AGENCY

In February of 2015 the Sisters Urban Renewal Agency received financing from Bank of the Cascades to payoff an outstanding loan from the City and also finance new Urban Renewal Agency projects. The loan of \$1,253,318 carries an interest rate of 3.22%, 7 year fixed, 15 year amortization. It is backed by the Full Faith and Credit of the City.

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.

FY 2015/16 ACTIVITY

The DEQ loan was paid off on January 12, 2016.

On January 28, 2016 the City issued full faith and credit refunding bonds in the amount of \$6,180,000. Proceeds from the issuance were used to payoff the City's loans payable for the City Hall Facility, sewer system, Lazy Z property, and USDA revenue bonds. Interest is 2.95% with a maturity date of December 1, 2038.

**STAFF RESOURCES**

The fiscal year 2016/17 proposed budget includes 18.75 full-time equivalents (FTE) positions.

Position	FY 15/16 Budget	FY 16/17 Budget	FY 16/17 % Benefits to Total Wage
City Manager	93,420	95,009	35.39%
Data Analyst	41,417	42,098	30.80%
City Recorder	49,873	53,054	42.09%
Finance Director	73,513	-	
Finance Officer	-	67,420	46.62%
Actg Clerk/Tech	37,145	41,780	65.30%
Admin Asst-Finance*	25,137	25,137	75.44%
CDD Director	62,776	68,926	43.67%
Senior/Associate Planner	44,499	53,022	42.02%
Planning Tech	53,605	56,148	44.42%
PW Director	82,730	86,673	41.39%
UT II	41,768	43,751	60.93%
UT I	42,531	44,557	60.09%
UT I	40,090	40,766	64.41%
UT I	40,090	41,986	30.90%
UT I	33,576	17,060	70.40%
UT I	30,721	-	
Maintenance Lead		37,737	53.58%
Maintenance Supervisor	9,500	46,147	46.34%
PW Ops Coordinator	39,371	40,047	46.67%
UT Asst **	12,766	12,988	13.36%
UT Asst **	12,766	12,988	12.95%
On Call Comp.	11,100	11,100	
Total Wages Regular	878,395	938,394	46.04%
Janitor	5,000	-	
Park Host	20,000	20,000	
Total	25,000	20,000	
Maintenance OT	750	750	
Parks OT	2,500	2,500	
Water OT	3,000	3,000	
Street OT	2,500	2,500	
Sewer OT	1,500	1,500	
Planning OT	750	750	
Support Tech OT	-	-	
Finance OT	-	-	
Administration OT	-	-	
Total Overtime	11,000	11,000	
Total Wages	\$ 914,395	\$ 969,394	
*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 16/17 budget.

COMPARISON OF PERSONNEL CHANGES FULL TIME EQUIVALENT (FTE) POSITIONS

DEPARTMENT	12/13	Full Time Equivalent			Proposed	Change from
		13/14	14/15	15/16	16/17	Prev Yr
City Manager's Office						
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	1.00	-
Total	2.00	2.50	3.00	3.00	3.00	-
Finance & Administration						
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	-
Accounting Analyst	0.75	0.75	-	-	-	-
Accounting Technician	-	-	-	1.00	1.00	-
Utility Billing/Accounting Clerk	0.75	0.75	1.00	-	-	-
Office Specialist I/Admin Asst	0.50	0.75	0.75	0.75	0.75	-
IT Analyst	0.50	-	-	-	-	-
Total	3.50	3.25	2.75	2.75	2.75	-
Community Development						
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	1.00	1.00	-	-	-	-
Senior Planner	-	-	1.00	-	1.00	1.00
Associate Planner	-	-	-	1.00	-	(1.00)
Planning Technician	1.00	1.00	1.00	1.00	1.00	-
Total	3.00	3.00	3.00	3.00	3.00	-
Public Works						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	1.00	-	-	1.00	1.00
Public Works Operations Coordinator	-	-	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	-	-	-	-
Maintenance Lead	-	-	-	-	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	5.00	4.00	(1.00)
Utility Assistant	0.50	0.50	1.50	1.00	1.00	-
Total	8.50	8.50	8.50	9.00	10.00	1.00
TOTAL FTEs	17.00	17.25	17.25	17.75	18.75	1.00
Total FTE %age inc(dec)	-2.86%	1.47%	0.00%	2.90%	5.63%	

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

FUND	Allocated FTE by Fund					Change from Prev Yr
	12/13	13/14	14/15	15/16	16/17	
General Fund						
Admin	3.14	3.23	3.32	3.10	2.98	(0.12)
Maintenance	0.95	0.95	0.90	0.85	1.10	0.25
Parks	2.18	2.20	2.48	3.00	2.55	(0.45)
Planning	2.55	2.55	2.82	2.75	2.85	0.10
Total General Fund	8.82	8.93	9.52	9.70	9.48	(0.22)
Water	2.75	2.83	2.76	2.70	3.26	0.56
Streets	2.94	2.94	3.05	3.25	3.05	(0.20)
Sewer	2.49	2.55	1.92	2.10	2.96	0.86
TOTAL FTEs	17.00	17.25	17.25	17.75	18.75	1.00

PERSONNEL SERVICES COMPARISON

Personnel Services	12/13	13/14	14/15	15/16	Proposed 16/17
Budget	1,308,216	1,417,569	1,403,478	1,414,374	1,522,027
Actual/*Projected	1,373,433	1,283,181	1,363,851	*1,450,898	
FTE					
	17.00	17.25	17.25	17.75	18.75
COLA					
	0%	2%	2%	1.7%	1.7%
Merit					
	3%	3%	3%	3%	3%
Medical Premium					
CIS Forecast Incr	10.6%	5.0%	5.0%	7.8%	2.5%
Actual FF Monthly Prem	1,509.84	1,531.75	1,607.82	1,732.87	1,776.19
% change	13.4%	1.5%	5.0%	7.8%	2.5%
PERS					
OPSRP	13.72%	13.36%	13.36%	12.95%	12.95%
Tier	17.09%	16.96%	16.96%	17.25%	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.