



CITY OF SISTERS ADOPTED BUDGET FISCAL YEAR 2020/21

The Sisters Rodeo and all of our City-Wide Events are a Symbol of
the *Resiliency and Spirit* of Sisters and its Community.



"CHALLENGE OF THE CHAMPIONS"

LANE FROST RIDES RED ROCK AT THE SISTERS RODEO JUNE 12, 1988

The City of Sisters dedicates the Fiscal Year 2020/21 Budget Book to our four City-Wide Events.
These events bring in tens of thousands of tourists and help generate a vast majority of Sisters' summer economy.

80th Annual Sisters Rodeo

This year was to have been the 80th Annual Sisters Rodeo. The Rodeo was cancelled due to the COVID-19 Pandemic. The City deeply missed celebrating with the Sisters Rodeo Association this year and look forward to seeing our flagship City Wide Event back next year better than ever.



45th Annual Sisters Outdoor Quilt Show

The Sisters Outdoor Quilt Show would have celebrated it's 45th year in 2020. Due to the COVID-19 pandemic, this iconic event was cancelled. The City is proud to count the Quilt Show as one of its City Wide Events. Sisters Outdoor Quilt Show brings thousands of tourists to Sisters every year.



24th Annual Sisters Folk Festival

The City of Sisters is thrilled to play host to the Sisters Folk Festival for the last 24 years. This festival has brought some amazing musical talent to our City over the years and shined a spotlight on the Americana Music genre. Though the Folk Festival has been canceled due to COVID-19 this year, they still have conducted events to continue their positive cultural influence.



40th Annual Sisters Harvest Faire

The Sisters Harvest Faire has been a tradition in Sisters for over 30 years. This event brings hundreds of Artists and Crafts people to sell their wares to the visitors of Sisters every Fall. The City appreciates how this particular event brings people from all over to enjoy Sisters during this beautiful time of year.



Adopted Budget FY 2020/21

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Proposed Budget FY 2020/21

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Adopted Budget For Fiscal Year 2020/21

CITY COUNCIL

Charles Ryan, Mayor
Nancy Connolly, President
Andrea Blum
Richard Esterman
Michael Preedin

APPOINTED OFFICIALS

William Hall
Gary Ross
David Moyer
Vacant
Vacant

CITY STAFF

Cory Miskey, City Manager
Joseph O'Neill, Finance Director
Paul Bertagna, Public Works Director
Kerry Prosser, City Recorder
Erik Huffman, City Engineer
Jeremy Green, City Attorney

520 E. CASCADE AVENUE

P.O. Box 39

SISTERS, OREGON 97759

www.ci.sisters.or.us



SISTERS SNAPSHOT

Located at the foot of the Cascade Mountains in majestic Central Oregon, Sisters (population 2,985) is a destination community that offers unparalleled natural beauty, endless recreational opportunities, and authentic western charm. Situated along U.S. Highway 20 just northwest of Bend, it serves as a gateway to the Central Oregon region. It is renowned for its local attractions including Hoodoo Ski Area and prominent community events.

BUDGET \$18 MILLION

17.5 FTE

CITY DEPARTMENTS

- Administration
- Community Development
- Finance
- Public Works

Tourism promotion is contracted through Sisters Area Chamber of Commerce.

Economic Development is contracted through Economic Development for Central Oregon.

Police services are contracted through Deschutes County Sheriff's Office.

Building permit and inspection services are contracted through Deschutes County.

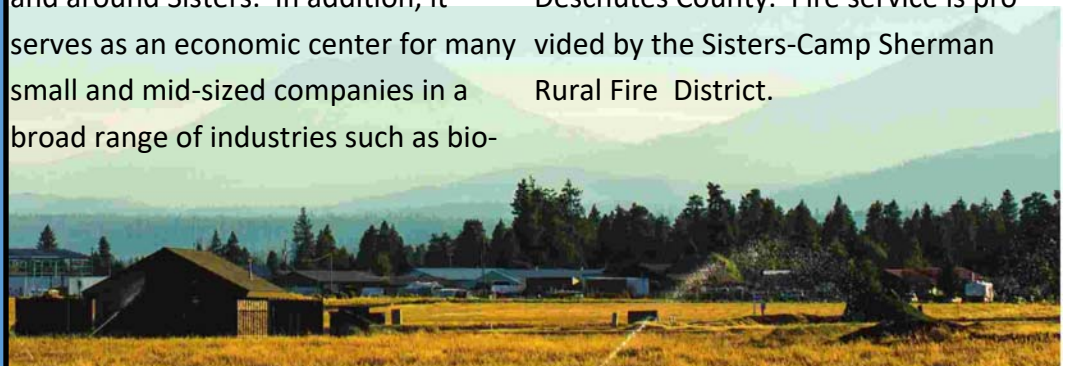
SISTERS HAS A STRONG SOCIAL FABRIC

with residents who are passionate and active in the community and who welcome involvement in the policy-making processes. With its many family-oriented opportunities (outdoor activities, sports, etc.) and one of the best performing school districts in the state, Sisters offers a fantastic environment to raise kids. Sisters offers the unique combination of small-town living with larger-city amenities including numerous restaurants, shops, galleries, golf courses, and a movie theater.

The local economy supports vibrant and diverse tourism opportunities in and around Sisters. In addition, it serves as an economic center for many small and mid-sized companies in a broad range of industries such as bio-

science, telecom, green energy, high tech, outdoor equipment and the industrial arts.

The City of Sisters functions within a council-manager form of government. The City Council has five elected members that serve for either two or four years. The Mayor is elected by the Council for a two-year term. The City employs 17.5 full-time employees and four part-time contract employees and its 2020/21 budget is approximately \$18 million. Departments include Administration, Building, Community Development, Finance, and Public Works. Police and building permit and inspection services are contracted through Deschutes County. Fire service is provided by the Sisters-Camp Sherman Rural Fire District.



INCORPORATION

Sisters was incorporated in 1946.

REGISTERED VOTERS

The City of Sisters, Precinct 30, has 2,263 registered voters.

SCHOOLS

The Sisters School District has an Elementary, Middle and High School.

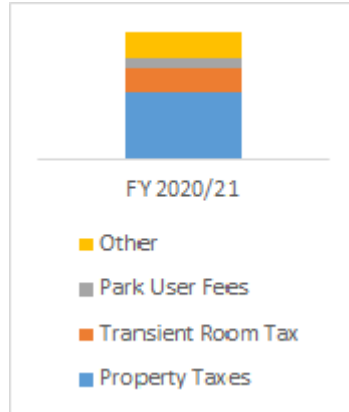


PARKS & OPEN SPACE

The City has 5 parks and open space totaling over 21 acres maintained by the Public Works Department.

The City is surrounded by National Forest for easy access to the Outdoors.

MAJOR GENERAL FUND REVENUE



POPULATION GROWTH

Since 2000, Sisters has almost tripled in population. There has been a general trend of growth among those aged 55 and older. All age categories younger than 55 are decreasing except, a slight increase among 25 to 35 year olds.



PROPERTY VALUATION

The median home value in Sisters is \$481,173. Sisters home values have gone up 3.7% over the past year and Zillow predicts they will rise 4.8% within the next year. The median list price per square foot in Sisters is \$271, which is higher than the Bend-Redmond Metro average of \$242. The median price of homes currently listed in Sisters is \$432,990 while the median price of homes that sold is \$455,300.



COMMUNITY DEVELOPMENT

BOARDS & COMMITTEES

CITY COUNCIL

PLANNING COMMISSION

URBAN RENEWAL AGENCY

BUDGET COMMITTEE

CITY PARKS ADVISORY
BOARD

URBAN FORESTRY BOARD

HOUSING POLICY
ADVISORY BOARD



The City has a number of opportunities which allow citizens to fill an integral role in City government by advising the City Council on important issues. Citizen participation on City of Sisters Boards and Commissions serve two important purposes:

1. Citizens are directly involved in their local government and can positively impact the future of their community.
2. The City Council receives timely input and information regarding issues and potential impacts on citizens.

The various Boards and Commissions serve in an advisory capacity to the City Council within their respective areas of municipal policy. Members are unpaid volunteers who devote their time to these community activities.



The Community Development Department works to improve the quality of life for all citizens of Sisters by providing timely and consistent service in a manner that enhances confidence in our local government, and ensures the needs of the community are met while responding to City Council goals and priorities. The departments responsibilities include the review and update of the development code, zoning, and land use and development application review and processing.

INFRASTRUCTURE & ASSETS

The Public Works Department is responsible for maintaining 53 miles of roadway and 4.5 miles of paths within the City limits providing asphalt maintenance services in the summer and snow removal services in the winter in addition to street tree and landscape maintenance. The City's wastewater system is relatively new with construction occurring during the period of 2000 – 2002. The Wastewater Treatment Plant (WWTP) is a 3-cell aerated lagoon system with winter holding, discharging to a dike and forest irrigation re-use system. In 2007 the City purchased a portion of the Lazy Z Ranch for future effluent reuse as part of planning for the future wastewater needs of Sisters. The facility operates under a permit issued from the Oregon Department of Environmental Quality and is designed to treat municipal wastewater using the following sequence of unit processes.

- Influent Screening
- Aerated Lagoon Treatment
- Effluent Disinfection
- Effluent Conveyance and Land Application

The treatment facility receives all municipal and industrial waste water from within the City.





Budget Calendar For Fiscal Year 2020/21

Notice of Budget Committee Meetings

Nugget News and City Website

Wednesday, May 20 , Wednesday, May 27

Budget Meeting #1 - Message/Public Comment

Monday, June 1

Budget Meeting #2

Tuesday, June 2

Budget Meeting #3 - if needed

Thursday, June 4

Public Notice of Budget Hearing

Nugget News and City Website

Wednesday, June 17

Council Meeting/Hearing/Budget Adoption

Wednesday, June 24

Submit Tax Certification to Assessor

Friday, July 17

Final budget document is printed and published

Monday, August 31



City of Sisters Budget FY 2020/21

Budget Message

City Manager's Budget Message Adopted Budget Fiscal Year 2020/21 May 26, 2020

Members of the City of Sisters Budget Committee:

With this letter, I present a balanced budget for the Fiscal Year 2020/21. This budget contains a proactive, measured approach to addressing key community priorities while keeping core City services and essential infrastructure at the forefront. As the City celebrates its seventy-fifth anniversary in 2021, the importance of acknowledging and preserving our heritage while keeping up with consistent growth has never been greater. The past decade's economic expansion brought many people and changes to Sisters, as well as expanding the City budget and operations.

We entered this decade riding that wave yet found those expectations quickly doused as the Novel Coronavirus (COVID-19) spread to the United States, Oregon, and Central Oregon. No one can confidently predict what the economy will look like over the next Fiscal Year (FY) and beyond. Fortunately, we feel that Sisters – given its resiliency, desirability, and ingenuity – will be well-positioned to bounce back as well as any small, rural community could. Nonetheless, with economic uncertainty on the horizon, this budget takes the middle road between being overly ambitious or conservative.

The middle road approach is taken because the general fund is buoyed by property taxes, the single largest revenue source that we expect to increase slightly. Furthermore, the general fund has a robust reserve that has been sustained over many years. Finally, since other taxing districts provide some services within the City (Fire and Emergency Response, Recreation Programming, etc.), the City is in a more favorable position than other cities that provide those services which have already or will be forced to scale back their general funds.

This adopted FY 2020/21 budget forecasts a slight decrease overall in our general fund resources and expenditures. Fortunately, we have not and are not proposing any reductions to staffing levels. This is a testament mostly to the City staff having operated “lean” for many years. This budget includes the creation of a new City position that will assist with parks planning and project management, public event policy administration, and strategic projects relating to attracting new public events and tourism activity. This position is anticipated to be filled in the fall of 2020.

This adopted budget is based upon the Council Goal setting process that took place earlier this year, and the reaffirmed higher-level Goal “categories” established last year. Within those categories, various projects and initiatives were vetted and discussed with support from the City's Management Team. The formal adoption of the Council Goals and sub-goals occurred unanimously on March 11, 2020. A copy of the Council Goals can be found on page 1 in this budget document.

The rest of this budget message provides a snapshot of key projects for FY 2020/21. Additional details can be found later in the budget document. To assist with more transparency regarding fund allocations and decisions there were changes made to the visual organization of the General Fund.



City of Sisters Budget FY 2020/21

Budget Message

Budget Connection to Council Goals

As reference above, the City Council established a robust set of goals organized into six categories:

- *Livability and Growth*
Projects aim to ensure there are adequate supplies of buildable land within the City and preserve the historic character, small-town feel of the community.
- *Public Safety*
Strategies aim to expand service for law enforcement, improve traffic safety, particularly around bicycle and pedestrian amenities and build on past wildfire resiliency planning.
- *Economic Development*
Build on past successes to further Sisters as a tourist destination and attract traded-sector businesses for a diverse, sustainable economy that supports the community's creative culture while spurring investment and adding living-wage jobs.
- *Essential Infrastructure*
Strategies aim to invest in water, wastewater, streets, and parks as the foundation of our community. Address traffic congestion and safety, acquire property for new multimodal and park amenities and expand water infrastructure to keep pace with demand.
- *Good Governance*
Initiatives support a fiscally-responsible, transparent, and responsive local government organization for the community both now and strategically into the future.
- *Sisters Country Vision*
Continue to support the Vision Implementation Team (VIT) and lead by example on advancing strategies within the Sisters Country Vision Action Plan. Further investment to support collaboration between organizations within the community on projects.

Specific budget impacts in relation to Council goals are outlined below.

Livability and Growth

Given the statewide land-use system in Oregon and its impact on managing growth, it is critical that the City update its Comprehensive Plan. Furthermore, the City's Housing Plan from 2010 needs to be updated to keep pace with addressing affordable housing in the community. Finally, the City owns approximately 250 acres to the east of City limits that lacks a vision for its future use beyond a portion for treated wastewater effluent application. To support the efforts of balancing land supply with maintaining the historical character of the community, the budget includes the following:

- *\$95,000 for updating the City Comprehensive Plan – \$35,000 are grants funds from the Department of Land Conservation and Development (DLCD). A large undertaking that will last approximately one-year and require time from staff, consultants, City Council and Committees, and the community.*



City of Sisters Budget FY 2020/21

Budget Message

- *\$50,000 for Transportation System Plan (TSP) amendments.*
- *\$30,000 for creating a Master Plan for the City-owned Lazy-Z property.*
- *\$25,000 for updating the City Housing Plan.*

Public Safety

The City has over two decades of contracting with Deschutes County Sheriff's Office (DCSO) for law enforcement services. This past year, the City renegotiated the Intergovernmental Agreement (IGA) that outlines the services levels and type, terms and conditions, and associated costs. The new IGA will take effect on July 1, 2020, with a term of five years. Additional detail regarding law enforcement for this FY and beyond is detailed in the Department Overview for Law Enforcement later in this document. To inform the renegotiation process, the City conducted a Public Safety Survey of every resident and business at the end of last summer. Implementing and monitoring the first year of the new IGA will be fundamental to starting a new chapter in this law enforcement partnership. One of the key takeaways is that traffic safety was far and away the largest safety threat identified. Therefore, funds are included this FY to conduct a Traffic Safety Audit to identify the best ways to invest future capital dollars to improve vehicle, pedestrian, and bike safety throughout the City.

- *\$726,200 for increased and personalized law enforcement services through DCSO. This is an increase of over \$100,000 from last FY.*
- *\$25,000 for traffic engineering time to collect data and assist with formulating alternatives.*

Economic Development

For over five years, the City has contracted with Economic Development for Central Oregon (EDCO) to hire a Sisters Country Economic Development (SCED) Director and oversee the program. In past years, the City has been the primary funder with assistance from Deschutes County. Moving forward, the City will continue in this role at a slightly decreased amount while the private sector has been added to the funding equation with an annual fundraising goal. SCED is finalizing a new three-year strategic plan that will guide the efforts of the Program into the future. The City's Transient Room Tax (TRT) is a significant revenue source of the General Fund and the key funding source for tourism promotion. Historically, the City has given a percentage or fixed amount of those TRT funds to the Sisters Area Chamber of Commerce to do marketing for the City. The equally important sides of the coin for economic development include traded-sector and tourism.

- *\$160,162 for the one-year FY 2020/21 contract with the Sisters Area Chamber of Commerce for marketing and promotion for tourism activities and overnight stays. This is nearly a \$100,000 decrease from prior FY, resulting from a significant reduction in anticipated TRT.*
- *\$93,000 for the contract through EDCO for the SCED Program and Director.*
- *\$40,000 for business support and economic recovery from the COVID-19 pandemic.*
- *\$40,000 through the Community Grant Program for nonprofit and for-profit organizations who serve the Sisters community by providing assistance for essential utilities, food, medical needs, clothing, or shelter; providing educational or recreational opportunities for children or seniors; or, generating/supporting economic activity in Sisters. This an increase of \$20,000 over the previous FY allocation.*
- *\$10,000 for the City's first-ever strategic plan regarding tourism and the utilization of TRT.*



City of Sisters Budget FY 2020/21

Budget Message

Essential Infrastructure

The backbone of all activity within the City is our essential infrastructure systems. Water, wastewater, streets, and parks enable residents, schools, businesses, tourists, and all other parts of our community to flourish. Council has continued to prioritize the necessary investment in these systems to ensure stability against any unforeseen issues (redundancy) and capacity in the face of continued growth. With the increasing growth in the City and Central Oregon, traffic on US 20 has been steadily increasing, reaching gridlock-levels on peak summer weekends. Working with the Oregon Department of Transportation (ODOT), the City budgeted \$250,000 last FY to jumpstart design and engineering of a roundabout at Locust & US 20.

- *\$1,050,000 for the construction of Well #4 for drinking water system capacity.*
- *Almost \$1,000,000 of additional capital investment in water, sewer, parks, and streets systems financed by System Development Charges, Operating Funds, and Reserves.*
- *We do not yet know the potential budget impact of two major projects under this goal: Right-of-Way acquisition for the Locust/US 20 roundabout and East Portal property acquisition. Both projects we are actively working with ODOT to refine those numbers and do plan to move forward on both in FY 2020/21.*
- *\$250,000 for Wastewater Treatment Plant biosolids removal project.*
- *\$25,000 for East Portal Master Plan.*

Good Governance

Good governance is the pillar of public trust in government institutions. Most simply, these major characteristics comprise sustaining good governance: transparency, accountability, participatory and consensus-oriented, effective and efficient, equitable, and adherence to policies and law. These characteristics are not achieved and then placed on the mantle – continued awareness, refinement, and advancement are necessary to maintain the *state* of good governance. Much of the work by the City along these fronts are baked into our everyday actions and procedures. Many of the objectives under this Goal – such as “Increase and enhance public outreach” – can be furthered with little to no impact on the budget.

- *\$24,000 to host an AmeriCorps member through the Resource Assistance for Rural Environments (RARE) Program at the University of Oregon. The City would have for eleven months a trained graduate-level member who lives in the community and is focused on Sisters Country Vision project implementation, as well as the Comprehensive Plan update and select Urban Renewal Agency projects. The City applied for \$10,000 of financial support towards that cost from the Ford Family Foundation.*
- *\$15,000 for an audit of Short-Term Rentals (STR) and Transient Room Tax remittance.*
- *\$5,000 to create and utilize the long-range financial model.*
- *\$3,000 for cybersecurity assessment and increased protections.*

Sisters Country Vision

In 2018, the City – in partnership with Deschutes County and Central Oregon Intergovernmental Council (COIC) – sponsored an extensive, structured community conversation about the future of this



City of Sisters Budget FY 2020/21

Budget Message

place we call home. The outcome was the Sisters Country Vision with twenty key strategies across four focus areas to be carried out by local government, public agencies, nonprofits, and other partners

over the next five-to-ten years. As a "living plan," it will inform future decisions and help move us in the direction of our shared vision.

- *\$20,000 for extending an IGA for a second-year with COIC for Sisters Country Vision VIT facilitation and member organization support.*
- *A large portion of the RARE position mentioned above will be dedicated to the Sisters County Vision, specifically coordination between partners and advancing key projects.*
- *\$10,000 for engineering and legal time for potential future Sun Ranch Drive streetscape improvements; land-use planning time to update the zoning code; and explore the details and potential designation of a Makers District.*

Summary

The adopted FY 2020/21 budget makes significant progress in furthering Council and community priorities while balancing essential services. As we all know so well, Sisters continues to be a desirable place to live, work, and play. Fortunately, the City did an excellent job last decade, keeping up with demand on services and not falling behind on essential infrastructure. We have a diverse array of revenue sources and have been diligent in accumulating thoughtful reserves for the respective services. As growth continues and the Sisters Country Vision encourages us to aim higher, we must continue to evaluate every tool in the toolbox.

We remain confident in the face of the economic uncertainty COVID-19 has recently presented. The City is well-positioned to weather and rebound from these challenges. We should remain optimistic about our community and take a proactive yet measured approach to the next FY. One critical component is that our economy is more diverse and sustainable than ever. We are more well-positioned than ever to weather economic headwinds. It is vital that we continue to invest and prioritize furthering that resiliency.

The City's Comprehensive Plan update is an important step in balancing the demand for growth with adequate buildable land supplies. After the Comprehensive Plan is updated, the City can work with DLCD, the community, and other stakeholders to look at expanding the Urban Growth Boundary (UGB) and then the land can be annexed into the City for development. It is critical that we do this in a thoughtful, step-by-step way to maintain steady momentum. This process and the changes that come with it does not mean Sisters has to lose its history and community character. As it has over its first 75 years (and before), the City has grown and changed with the times while honoring its past.

Our greatest asset continues to be our people. The public service of every volunteer from the Council to the committees contributes to our collective success. The City staff are passionate about their work and serving this community. Our team strives to be both effective and efficient in light of stewardship of public tax dollars. I cannot thank our team enough for all of the hard work they put in under normal circumstances, and particularly under the challenges, the past few months have presented with COVID-19 while juggling numerous other projects.



City of Sisters Budget FY 2020/21

Budget Message

The future of Sisters is ours to shape together. Our diversity of opinions, values, and backgrounds strengthens the community dialogue in Sisters. We must continue to channel that in a productive,

problem-solving fashion. We are fortunate to call Sisters home and must continue to be good stewards of this special place while maintaining a welcoming, vibrant atmosphere. I am hopeful that this budget moves us further along the path of the Council Goals and continues to make Sisters a truly special place.

Respectfully submitted,

Cory Misley
Budget Officer / City Manager



FY 2020/21 CITY COUNCIL GOALS

LIVABILITY AND GROWTH

- Complete a Comprehensive Plan update.
- Update the Housing Plan.
- Develop a Master Plan for the City-owned Lazy-Z property.

PUBLIC SAFETY

- Monitor first year of new law enforcement contract with Deschutes County Sheriff Office (DCSO) and create first strategic plan.
- Conduct traffic safety audit and plan for capital investment for safer streets, sidewalks and bike and pedestrian paths.

ECONOMIC DEVELOPMENT

- Develop a strategic plan in regard to tourism with key community partners to guide the management of Transient Room Tax funds.
- Explore details of creating a Makers District and potential designation.
- Continue the City's role and investment in diversification of the local economy in partnership with Sisters Country Economic Development (SCED).

ESSENTIAL INFRASTRUCTURE

- Prioritize and plan for future infrastructure investments.
- Partner with Oregon Department of Transportation (ODOT) for right-of-way acquisition for Locust/US 20 roundabout.
- Partner with ODOT to acquire East Portal property from Forest Service.

GOOD GOVERNANCE

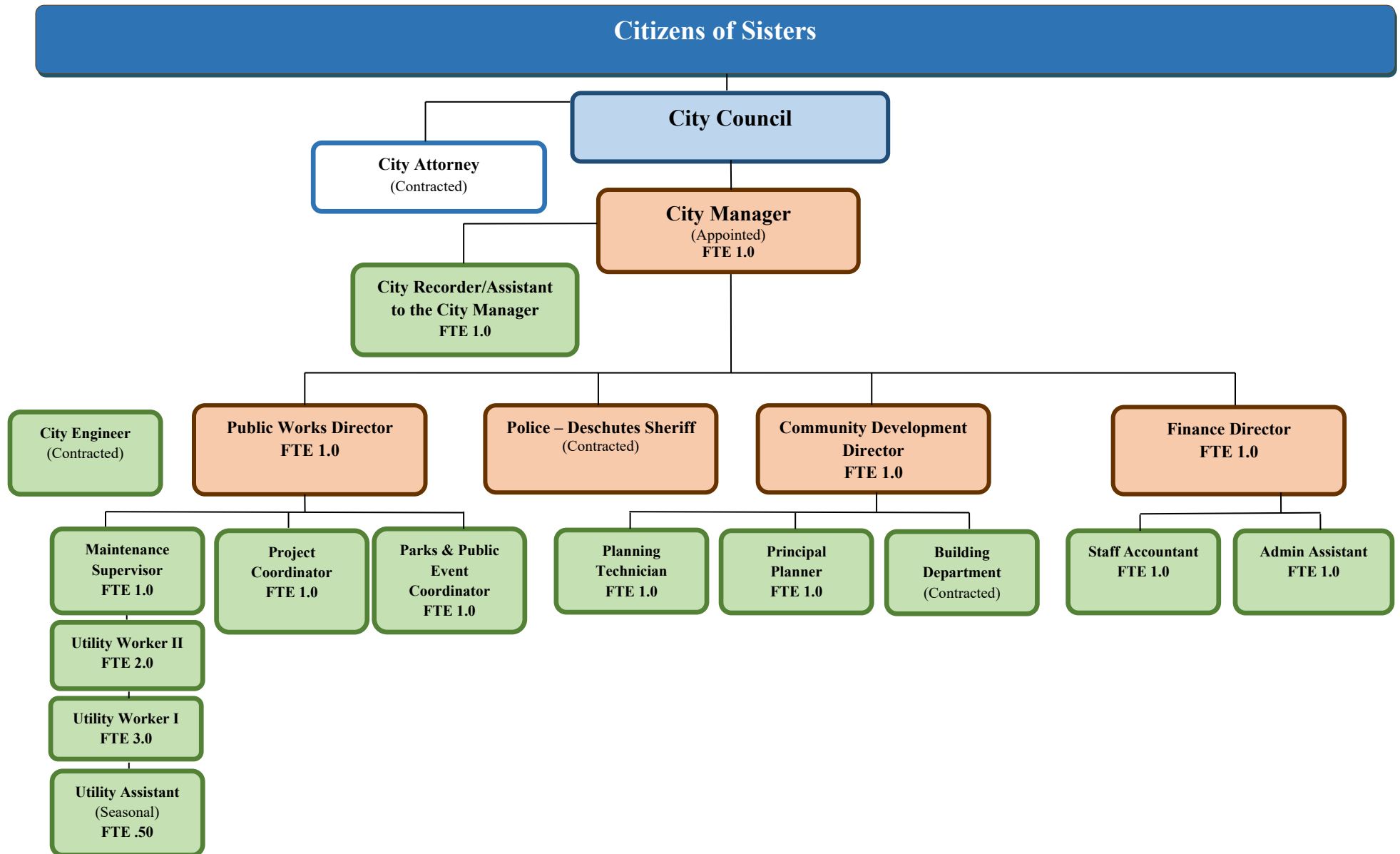
- Develop a financial forecasting model to assist long-term budget planning.
- Evaluate revenue sources to ensure sustainability and expansion of services.
- Increase and enhance public outreach.

COMMUNITY VISION

- Continue to support the Vision Implementation Team and partner collaboration.
- Lead by example on accomplishing Vision projects.



Organizational Chart



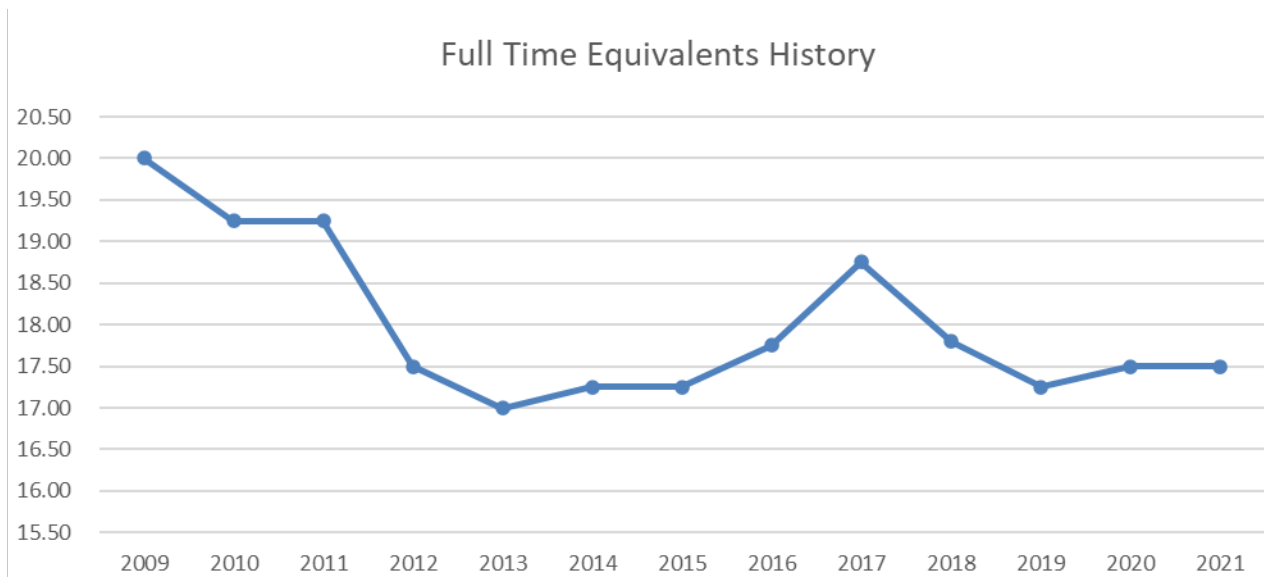
Budget Summary

Staffing and Labor Costs



- **Staffing and Labor Costs**

The adopted budget for the current fiscal year includes 17.5 Full Time Equivalents (FTE) and the City is not proposing any increase or decrease in approved number of FTE's. The public works administrative position previously contemplated for the current fiscal year budget has not been filled, rather staff reevaluated the need to include a Parks and Public Events Coordinator position. The new position description is the direct result of the goal to optimize the management of parks and events.



A Cost of Living Adjustment (COLA) of 2.20% is included in the budget. The COLA is calculated utilizing the average of the Social Security Administration COLA with the Regional Consumer Price Index. This methodology to establish the COLA is the same process that has been utilized in prior City budgets and is consistent with region-wide budget COLA methodology. A merit adjustment of 3% is included in the personnel services for the City budget. Per employee policies, merits are tied to performance through a formal annual employee evaluation process.

Personnel Service allocations amongst funds/departments 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. There are two employee position promotions adopted in the Fiscal Year 2020/21 budget.

Budget Summary

Staffing and Labor Costs



Healthcare benefit premiums are budgeted with at an estimated 5.5% increase above FY 2019/20 levels. Employees will continue to contribute 10% of premium cost, ranging from \$83 to \$240 per month depending on the medical plan. The City actively promotes employee wellness through various initiatives including safety meetings, fitness programs, employee assistance programs and other measures.

The Public Employee Retirement System (PERS) employer contribution rate was increased for the FY 2019/20 and FY 2020/21 Biennium which resulted in a Tier 1/Tier 2 employees contribution rate of 18.80% and OPSRP employees' contribution rate of 14.50%. The City will continue to support the employee's 6% share of the PERS contribution.

The PERS cost percentage compared to overall personnel services City wide is approximately 13%. PERS employers were warned in the fall of 2015 that large rate increases would be expected for the next 10 years (until mid-2020) then rates are expected to plateau as Tier 1 & Tier 2 members leave the system. Fortunately, the City has been able to financially manage PERS rate changes and has not experienced severe financial impacts.

- **Employee Insurance and Risk Management**

The insurance rates for Worker's compensation, Property and Liability are updated annually. The City's comprehensive insurance carrier CityCounty Insurance delivers assumptions in early spring for expected rate estimates to apply for the following fiscal year. Though the estimated percentages represent projected increases, rates can also be affected by claim history and property/casualty losses. The City of Sisters has not recently experienced major claims so it is expected the rate impacts for the budget will align with carrier percentage change estimates. These percentages are expected as follows:

- Worker's compensation insurance rates will increase less than 1%.
- Property and Liability insurance will increase by 15% and 5%, respectively.

Adopted Budget FY 2020/21

Budget Process



FORM OF GOVERNMENT

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

BUDGETING CYCLE

Oregon's Local Budget Law

The City's budget is a financial plan for the budget period July 1 through June 30. In Oregon, cities are required to prepare an annual or bi-annual budget. The budget process can be summarized in four steps in which the budget is 1) prepared, 2) approved, 3) adopted, and 4) executed. The budget process encourages citizen input and is a valuable tool in obtaining public opinion about adopted 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.

Adopted Budget FY 2020/21

Budget Process



Budget Committee Meetings. The budget committee consists of the members of the governing body and an equal number of citizens at large. If, after a good faith attempt, the governing body cannot find a sufficient number of registered voters who are willing to serve, the budget committee becomes those who are willing plus the governing body. If no willing citizens can be found, the governing body is the budget committee. A quorum, or more than one-half of the committee's membership, must be present in order for the budget committee to conduct an official meeting. Copies of the proposed budget 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 member 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.

Supplemental Budget

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



BASIS OF BUDGETING

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

BUDGET STRUCTURE

Detailed fund revenue and expenditure information is compiled utilizing an accounting structure required under Oregon Budget Law. The structure 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, maintenance, tourism, parks, law enforcement, planning and economic development.

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

Adopted Budget FY 2020/21

Budget Process



Capital Project Fund – This fund is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are nonrecurring major expenditures items. The City's Capital Project fund is the Urban Renewal Project Fund. In other City Funds, the Capital Outlay line item is utilized to record capital projects.

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

Proprietary Fund Types

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

Budget Summary

Major Revenue Sources



SUMMARY OF PROGRAM REVENUES

General Fund

Within the General Fund, principal sources of revenue include property tax, transient 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 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
<i>Governmental Funds</i>						
General Fund	\$ 3,625,160	\$ 3,940,935	\$ 4,228,309	\$ 4,034,381	\$ 4,034,381	\$ 4,034,381
<i>Special Revenue Funds</i>						
Street Fund	\$ 1,294,839	\$ 1,951,826	\$ 1,597,042	\$ 1,833,333	\$ 1,833,333	\$ 1,833,333
Street SDC Fund	992,564	1,056,419	795,045	1,083,115	1,083,115	1,083,115
Water SDC Fund	2,262,171	2,588,980	2,811,249	2,925,964	2,925,964	2,925,964
Sewer SDC Fund	1,655,586	1,991,065	1,658,899	1,939,594	1,939,594	1,939,594
Park SDC Fund	346,798	485,857	600,718	653,001	653,001	653,001
Parking District Fund	193,709	214,490	230,401	250,939	250,939	250,939
City Hall Debt Service Fund	91,594	60,873	60,939	58,061	58,061	58,061
Total Special Revenue Funds	\$ 6,837,261	\$ 8,349,510	\$ 7,754,293	\$ 8,744,007	\$ 8,744,007	\$ 8,744,007
<i>Proprietary Funds</i>						
Water Fund	\$ 1,596,522	\$ 1,854,734	\$ 2,111,632	\$ 2,351,509	\$ 2,351,509	\$ 2,351,509
Sewer Fund	2,179,381	2,379,751	2,234,176	2,870,217	2,870,217	2,870,217
Total Proprietary Funds	\$ 3,775,903	\$ 4,234,485	\$ 4,345,808	\$ 5,221,726	\$ 5,221,726	\$ 5,221,726
TOTAL RESOURCES	\$ 14,238,324	\$ 16,524,930	\$ 16,328,410	\$ 18,000,113	\$ 18,000,113	\$ 18,000,113

Budget Summary

Major Revenue Sources



Property Taxes Overview

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

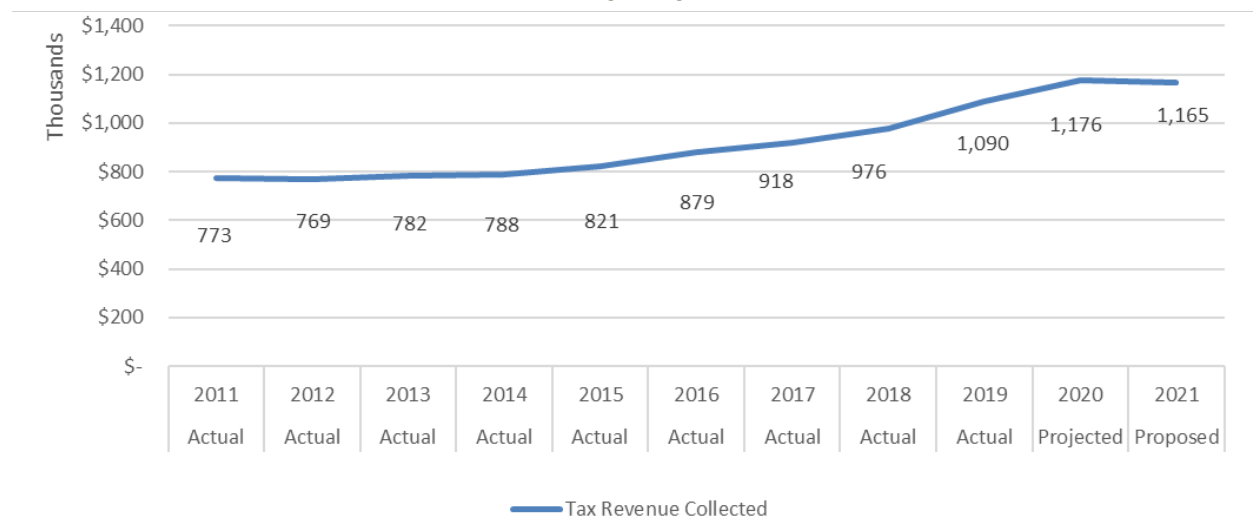
Assessed Valuation – Assessed value is a measure of the taxable value of real, personal, and utility property in the City. Property taxes are paid by businesses and homeowners based on the assessed value of their property. The FY 2020/21 budget assumes an estimated taxable property value of \$473,341,612 or a 5.0% increase in actual FY 2019/20 assessed valuation.

General Levy Property Tax Rate – In Sisters, the permanent tax rate is \$2.6417 per \$1,000 of assessed valuation without any outstanding local initiatives. The FY 2020/21 adopted budget levies the full \$2.6417 rate. Budget taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.

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

Property tax collected and distributed – The projected total City property taxes collected during the FY 2019/20 is \$1,176,002. Property taxes comprise approximately 45% of the City's General Fund FY 2019/20 projected operating revenues. The Deschutes County Assessor determines the assessed value of the property, collects taxes and remits payment to the City. Taxes for FY 2020/21 will be billed by late October and can be paid in thirds on November 15, 2020, February 15, 2021 and May 15, 2021. 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 2011-2021



Budget Summary

Major Revenue Sources



SUMMARY OF GENERAL FUND REVENUES

Property Tax is revenue from residential and commercial property taxes within the City. The property tax rate is fully levied. For FY 2020/21 the City is assuming a 5.0% increase in assessed value. Though property taxes represent the most stable revenue source for the General Fund, estimating the collectability of taxes requires taking into consideration the current volatile economic environment. Keeping that level of uncertainty in mind, it is estimated the collectability percentage will decrease 3% from 95% to 92% for FY 2020/21. A 92% collection rate is similar to actual collection percentages reflected during the timeline of 2008-2010 which experienced similar economic conditions.

Transient Room Tax – Sisters administers a lodging tax of 8.99% on room rates for overnight lodging of less than 30 days. Transient Room Tax (TRT) is the City's second largest General Fund income source and leading into FY 2019/20, was experiencing double digit increases from year to year. Due to recent negative economic impacts coupled with travel restrictions, income projections in year-end FY 2019/20 were tempered as is the TRT forecast for FY 2020/21. Utilizing a conservative fiscal approach, the City expects to collect 50% of historical TRT receipts for July of 2020 through October 2020, followed by 30% reduction of taxes for the balance of the fiscal year.

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 administers building 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 \$115,000 for the fiscal year. As an uncertainty concerning economic stability exists, the City has seen development continue at a steady rate for both commercial and residential activity.

Business License – Due to the trying economic environment experienced by many businesses in the third quarter of FY 2019/20, the City proposed a business license renewal program that allows businesses located inside the City of Sisters to pay discounted rates.

Park User Fees – Creekside Campground User fees increased \$5 per night for the 2020 camp season to account for the additional amenity of wireless internet throughout the campground. When reservations for the season became available in early January for the upcoming season, receipts and demand were strong. As the camp season approached, travel restrictions and state regulations postponed the opening of Creekside Campground which significantly impacted revenue in the early camp season. As the camping season of 2020 continues, the campground operation includes phases to reflect separation of campers and other safety measures in a social distancing environment. The main component of the first phases is to open approximately half of the campsites. With half of the campsites available, for the majority of the 2020 camp season, it is expected the reservations will see a decline for early FY 2020/21 with the potential for a full opening in January 2021 that will buoy the annual projection for FY 2020/21.

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 increase significantly when compared to FY 2019/20.

Budget Summary

Major Revenue Sources



SUMMARY OF SPECIAL REVENUE FUNDS

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

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

Local Gas Tax – The City assesses a three cent per gallon tax on fuel sold within the City. The City is estimating a 30% decrease over the budgeted FY 2019/20 revenue line item.

State Highway Tax – The highway tax base is budgeted at a decrease of 30% when compared to FY 2019/20. The Street Fund will continue to receive funds from House Bill 2017 (involving transportation funding), hence the reason for the smaller revenue drop-off as a percentage when compared to the Local Gas Tax.

Franchise Fees – The City assesses franchise fees for the use of public right-of-way. The City currently collects franchise fees on telephone, television, electric, garbage and utilities. The franchise fee ranges from 5% - 7% of gross revenues generated by the utility within the City limits.

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

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

SDCs in FY 2019/20 saw significant increases due to development activity. Due to the unpredictable nature of development, SDC's for FY 2020/21 are budgeted conservatively compared to projections in the last budget cycle. The table on the following page is a revenue comparison by SDC fund.

Budget Summary

Major Revenue Sources



SUMMARY OF SYSTEM DEVELOPMENT CHARGES BY FUND

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Projected 2019/20	Adopted 2020/21	% Inc(Dec)
Street SDC Fund							
System Development Charges \$	57,937	\$ 140,005	\$ 125,615	\$ 123,756	\$ 376,256	\$ 100,000	-73.42%
Interest	4,037	7,717	13,176	15,812	17,333	9,000	-48.08%
Total Revenues	61,974	147,722	138,791	139,568	393,589	109,000	
Sewer SDC Fund							
System Development Charges	233,321	551,061	450,953	378,409	383,685	250,000	-34.84%
Interest	3,882	8,473	20,706	41,445	38,510	18,000	-53.26%
Total Revenues	237,203	559,534	471,659	419,854	422,195	268,000	
Water SDC Fund							
System Development Charges	183,341	417,286	366,465	295,520	323,958	212,000	-34.56%
Interest	7,277	15,455	30,589	58,181	60,676	28,000	-53.85%
Total Revenues	190,618	432,741	397,054	353,701	384,634	240,000	
Park SDC Fund							
System Development Charges	30,037	132,500	164,903	128,844	140,142	90,000	-35.78%
Interest	1,025	1,255	3,838	10,215	12,428	6,000	-51.72%
Total Revenues	31,062	133,755	168,741	139,059	152,570	96,000	
Total SDC Funds	\$ 520,857	\$ 1,273,752	\$ 1,176,245	\$ 1,052,182	\$ 1,352,988	\$ 713,000	-47.30%

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 \$17.36/month plus \$1.00 for each additional 100 cf.

Sewer Fund – Revenue received from wastewater utility customers pays for the City's wastewater collection and treatment system. Sewer fees for residential customers are calculated at one (1) sewer equivalent dwelling unit (EDU) of \$39.25. Commercial sewer charges are based on water consumption during the winter months of October, November, December, January, February, March, and April. The average water consumption is used to calculate an EDU charge.

Budget Summary

Other Major Expenditures



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

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

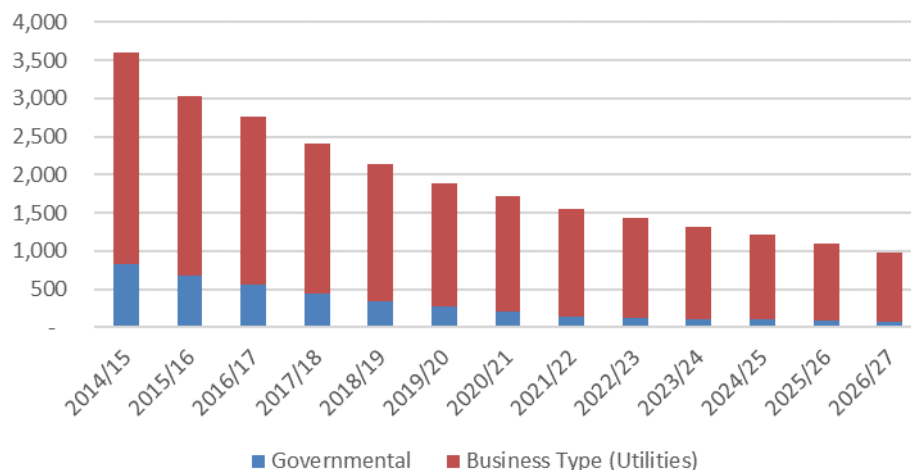
In January of 2016, the City issued full faith and credit refunding bonds in the amount of \$6,180,000. Proceeds from the issuance were used to payoff the City's loans payable for City Hall Facility, sewer system, Lazy Z property, and USDA revenue bonds. Interest is 2.95% with a maturity date of December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

In February of 2015, the Sisters Urban Renewal Agency received financing from Bank of the Cascades (now First Interstate Bank) to payoff an outstanding loan from the City and finance new Urban Renewal Agency projects. The loan of \$1,253,318 carries an interest rate of 3.22%, for 7 years. It 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.

The following graph displays the City of Sisters debt on a per capita basis. Larger communities are better able to sustain larger debt balances, so adjusting for population growth when viewing debt over an extended time horizon is useful.

Outstanding Debt Per Capita



Budget Summary

Other Major Expenditures



- **Reserves:** Per the City's Comprehensive Financial Management Policies, operating contingencies are set at two months operating expenses. The Reserve for Future expenditures represents a reserve that can be used to fund events or service needs that were unanticipated during the budget development. This reserve will also allow the General Fund to operate without funding its operations through short-term borrowing. The Affordable Housing Reserve is restricted and represents the accumulation a portion of Transient Room Tax percentage (30% of .99%) in addition to any contributions via development agreements. The Affordable Housing Reserve is reduced by distributions from the Affordable Housing Grant Program. The advent of a new law enforcement agreement with the Deschutes County Sheriff's Office brought an increased cost to policing services inside the City. Though there are sufficient resources to account for the enhancement in public safety, a reserve account was established to remain thoughtful about the future financial impact of that agreement. A Rainy-Day Fund was established in FY 2020/21 to account for fluctuations in various economic climates and the long-term impact to the general fund. 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.
- **Transfers:** Transfers from operating funds to the City Hall Debt Service Fund are proposed for City Hall debt service payments
- **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: Creekside Park Walking bridge, Designing Locust/Highway 20 Roundabout, Designing and building the Well #4 capacity improvement project, Pumpstation #1 Improvements, and street pavement overlays to maintain the overall condition of City streets.

BUDGET SUMMARY

City Committee's and Boards



CITY COUNCIL

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

PLANNING COMMISSION

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

CITY PARKS ADVISORY BOARD

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

URBAN FORESTRY BOARD

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

URBAN RENEWAL AGENCY

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

HOUSING POLICY ADVISORY BOARD

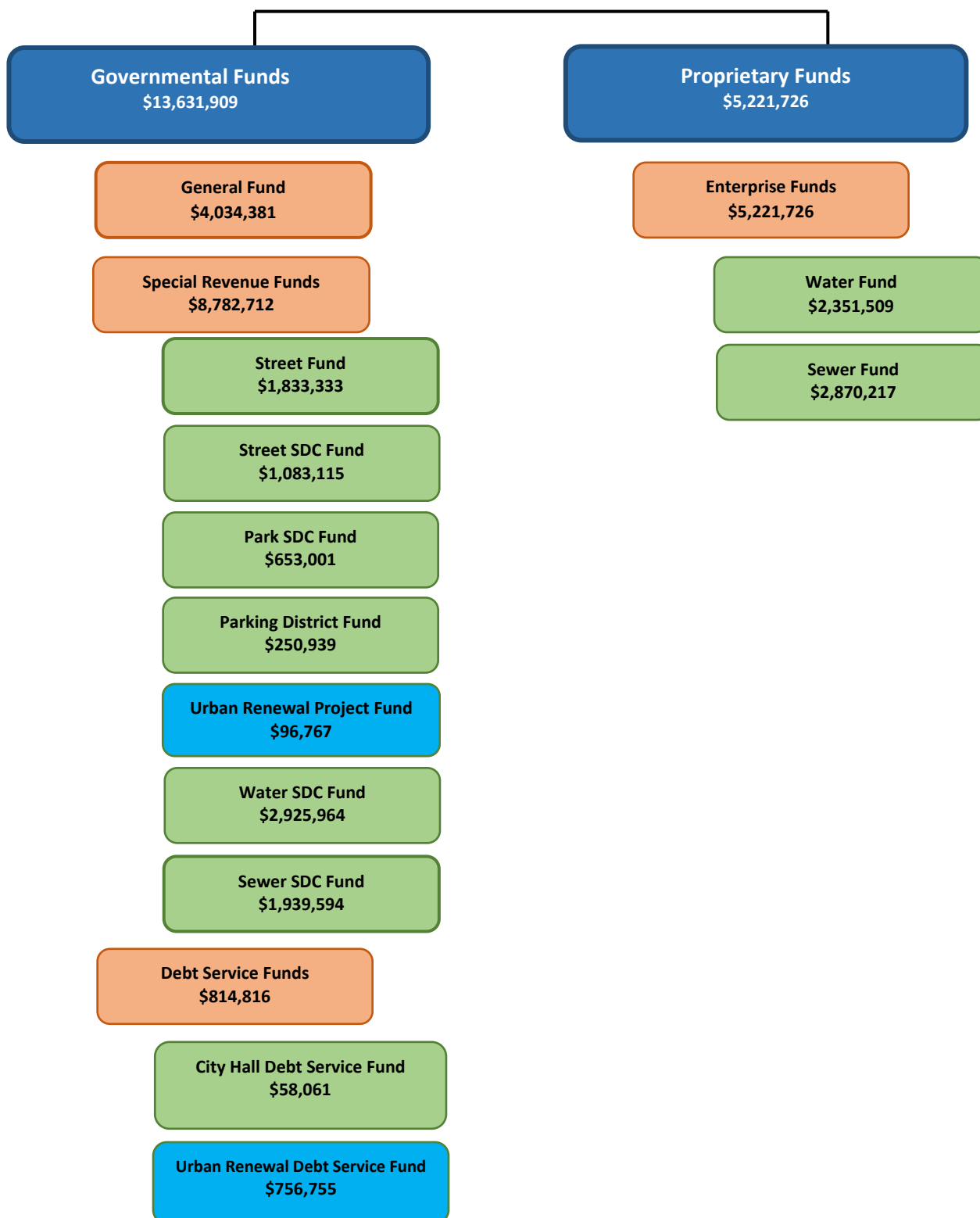
The Housing Policy Advisory Board (HPAB) consist of seven members and acts as an advisor to the Planning Commission and City Council on matters pertaining to the development of new and the revising of existing policies and regulations related to increasing appropriate levels of affordable and workforce housing within the City limits. The HPAB generally meets the second Tuesday of each month at 4:00 p.m.

BUDGET COMMITTEE

The Budget Committee consists of ten members, five appointed citizen representatives, and five City Councilors. The Budget Committee meets 2-3 times a year to review and give guidance on the City budget.



Fund Organizational Structure





Revenue & Expenditure Summary

Fund Summary

CONSOLIDATED FINANCIAL SCHEDULE

This section is a summary of total revenues and expenditures budgeted in FY 2020/21.

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

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

The table below summarizes the major revenue and expenditure categories for all City funds. The FY 2019/20 Budget and FY 2020/21 Budget are the only columns that reflect a balanced budget due to the fact that the other years (including the FY 2019/20 Projected Year end) include actual/expected revenues and expenses.

REVENUE AND EXPENDITURE SUMMARY – ALL CITY FUNDS COMBINED

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
RESOURCES						
Revenues:						
Property Taxes	\$ 976,048	\$ 1,090,298	\$ 1,115,001	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000
Other Taxes	781,087	838,550	835,000	568,000	568,000	568,000
Franchise Fees	386,744	439,101	428,900	471,535	471,535	471,535
Licenses And Fees	554,350	585,986	578,000	452,687	452,687	452,687
Charges For Services	1,678,570	1,775,801	1,783,762	1,980,512	1,980,512	1,980,512
Intergovernmental	320,615	834,576	495,358	479,547	479,547	479,547
Fines And Forfeitures	2,138	1,010	1,300	1,300	1,300	1,300
Rental Income	22,000	19,000	21,000	9,000	9,000	9,000
Interest	136,400	254,291	164,800	130,200	130,200	130,200
Miscellaneous	123,135	159,091	69,145	96,318	96,318	96,318
Transfers In	53,320	20,000	52,000	52,000	52,000	52,000
Other grants	1,000	-	-	35,000	35,000	35,000
System Development Charges	1,107,936	926,529	745,000	652,000	652,000	652,000
Revenues Total	6,143,343	6,944,233	6,289,266	6,093,099	6,093,099	6,093,099
Beginning Fund Balance	8,094,981	9,580,697	10,039,144	11,907,014	11,907,014	11,907,014
TOTAL RESOURCES	\$ 14,238,324	\$ 16,524,930	\$ 16,328,410	\$ 18,000,113	\$ 18,000,113	\$ 18,000,113
REQUIREMENTS						
Expenditures:						
Personnel Services	\$ 1,528,290	\$ 1,540,196	\$ 1,824,969	\$ 1,914,789	\$ 1,914,789	\$ 1,914,789
Materials & Services	2,290,750	2,216,541	2,744,909	3,062,152	3,062,152	3,062,152
Capital Improvements	308,387	1,553,254	2,092,750	2,275,750	2,275,750	2,275,750
Debt Service	476,880	463,618	467,343	464,617	464,617	464,617
Expenditures Total	4,604,307	5,773,609	7,129,971	7,717,308	7,717,308	7,717,308
Operating Contingency	-	-	729,563	796,157	796,157	796,157
Unappropriated Reserves	-	-	-	-	-	-
Capital Reserves	-	-	245,477	2,726,351	2,726,351	2,726,351
Reserve for Future Expenditures	-	-	8,171,399	6,707,798	6,707,798	6,707,798
Transfers Out	53,320	20,000	52,000	52,500	52,500	52,500
TOTAL REQUIREMENTS	\$ 4,657,627	\$ 5,793,609	\$ 16,328,410	\$ 18,000,113	\$ 18,000,113	\$ 18,000,113



Revenue & Expenditure Summary

Fund Summary

SUMMARY OF CITY FUNDS – FY 2020/21

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund	Parking District Fund
RESOURCES					
Revenues:					
Property Taxes	\$1,165,000	\$ -	\$ -	\$ -	\$ -
Other Taxes	432,000	136,000	-	-	-
Franchise Fees	-	471,535	-	-	-
Licenses And Fees	415,187	7,000	-	-	14,500
Receipts	-	-	-	-	-
Charges For Services	30,212	-	-	-	-
Intergovernmental	251,968	160,766	-	36,813	-
Fines And Forfeitures	1,300	-	-	-	-
Rental Income	9,000	-	-	-	-
Interest	39,000	12,000	9,000	6,000	2,000
Miscellaneous	62,500	4,558	-	-	-
Other Grants	35,000	-	-	-	-
Transfers In	-	-	-	-	-
System Development Charges	-	-	100,000	90,000	-
Revenues Total	2,441,167	791,860	109,000	132,813	16,500
Beginning fund balance	1,593,214	\$ 1,041,473	974,115	520,188	234,439
TOTAL RESOURCES	\$ 4,034,381	\$ 1,833,333	\$ 1,083,115	\$ 653,001	\$ 250,939
REQUIREMENTS					
Expenditures:					
Personnel Services	\$ 918,001	\$ 345,772	\$ -	\$ -	\$ -
Materials & Services	1,839,505	406,021	199,999	-	-
Capital Improvements	63,750	291,750	-	12,500	27,000
Transfers Out	23,600	7,400	-	-	-
Debt Service	-	1,059	-	-	-
Expenditures Total	2,844,856	1,052,001	199,999	12,500	27,000
Operating Contingency	459,584	125,299	-	-	-
Capital Reserves	577,530	222,859	-	-	-
Unappropriated Reserves	-	-	-	-	-
Reserve for Future Expenditures	152,411	433,174	883,116	640,501	223,939
TOTAL REQUIREMENTS	\$ 4,034,381	\$ 1,833,333	\$ 1,083,115	\$ 653,001	\$ 250,939



Revenue & Expenditure Summary

Fund Summary

City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,165,000
-	-	-	-	-	568,000
-	-	-	-	-	471,535
-	8,000	8,000	-	-	452,687
-	760,000	1,090,500	-	-	1,850,500
-	87,900	11,900	-	-	130,012
-	-	30,000	-	-	479,547
-	-	-	-	-	1,300
-	-	-	-	-	9,000
200	15,000	16,000	28,000	18,000	145,200
-	1,157	13,103	-	-	81,318
-	-	-	-	-	35,000
52,000	-	-	-	-	52,000
-	-	-	212,000	250,000	652,000
52,200	872,057	1,169,503	240,000	268,000	6,093,099
5,861	1,479,452	1,700,714	2,685,964	1,671,594	11,907,014
\$ 58,061	\$ 2,351,509	\$ 2,870,217	\$ 2,925,964	\$ 1,939,594	\$ 18,000,113
\$ -	\$ 340,833	\$ 310,183	\$ -	\$ -	\$ 1,914,789
-	285,521	331,106	-	-	3,062,152
-	170,800	291,850	1,246,700	171,400	2,275,750
-	8,900	12,600	-	-	52,500
52,510	657	334,218	-	76,175	464,617
52,510	806,711	1,279,957	1,246,700	247,575	7,769,808
-	104,392	106,881	-	-	796,156
-	1,033,442	892,520	-	-	2,726,351
-	-	-	-	-	-
5,551	406,964	590,859	1,679,264	1,692,019	6,707,798
\$ 58,061	\$ 2,351,509	\$ 2,870,217	\$ 2,925,964	\$ 1,939,594	\$ 18,000,113



City of Sisters Budget FY 2020/21

General Fund

GENERAL FUND OVERVIEW:

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

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. The detail of General Fund resources is below. As each department is address in the following pages, the revenue assigned each respective department (if applicable) is indicated.

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
01-GENERAL FUND						
RESOURCES						
REVENUE						
01-4-00-300 PREVIOUS LEVIED TAXES	\$ 14,907	\$ 12,857	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-4-00-301 INTEREST EARNED	23,575	42,780	30,000	24,000	24,000	24,000
01-4-00-302 CURRENT TAXES	961,141	1,077,441	1,100,000	1,150,000	1,150,000	1,150,000
01-4-00-303 TRANSIENT ROOM TAX	594,874	648,398	665,000	432,000	432,000	432,000
01-4-00-304 LIQUOR TAX	38,984	43,884	48,000	56,119	56,119	56,119
01-4-00-305 CIGARETTE TAX	3,031	3,018	3,000	3,204	3,204	3,204
01-4-00-309 WATER INTERNAL SERVICES	9,300	10,400	9,854	10,071	10,071	10,071
01-4-00-310 LICENSE FEES	68,185	67,251	70,000	32,000	32,000	32,000
01-4-00-311 CURRENT PLANNING FEES	69,495	82,808	65,000	60,000	60,000	60,000
01-4-00-312 PARK USERS FEE	208,162	238,923	260,000	173,687	173,687	173,687
01-4-00-313 BUILDING INSPECTION FEES	(2,264)	-	-	-	-	-
01-4-00-314 PUBLIC WORKS FEES	803	2,577	500	500	500	500
01-4-00-315 ELECTRICAL INSPECTION FEES	-	-	-	-	-	-
01-4-00-317 EVENT FEES	12,943	9,268	11,000	5,500	5,500	5,500
01-4-00-319 ADVANCED PLANNING FEE	89,524	67,107	60,000	55,000	55,000	55,000
01-4-00-321 CONSTRUCTION EXCISE TAX	-	-	-	-	-	-
01-4-00-338 JUSTICE COURT	2,138	1,010	1,300	1,300	1,300	1,300
01-4-00-340 CELL TOWERS	79,382	82,295	82,000	88,500	88,500	88,500
01-4-00-342 SALE OF ASSETS	-	8,503	-	-	-	-
01-4-00-350 STATE REVENUE SHARING	39,738	34,908	37,000	44,000	44,000	44,000
01-4-00-354 PROPERTY RENTAL	9,000	9,000	9,000	9,000	9,000	9,000
01-4-00-360 MISCELLANEOUS	13,803	(910)	-	-	-	-
01-4-00-362 REFUNDS/REIMBURSEMENTS	21,745	11,489	9,500	34,500	34,500	34,500
01-4-00-363 CMA ADMIN FEE	6,300	7,761	7,500	7,500	7,500	7,500
01-4-00-379 SEWER INTERNAL SVCS	9,300	9,600	9,854	10,071	10,071	10,071
01-4-00-380 STREET INTERNAL SVCS	9,300	9,600	9,854	10,071	10,071	10,071
01-4-00-382 URA INTERNAL SVCS	-	-	26,427	15,000	15,000	15,000
REVENUE SUBTOTAL	2,283,366	2,479,968	2,529,790	2,237,022	2,237,022	2,237,022
GRANTS & PASS THROUGHS						
01-4-00-609 CITY MANAGED ACCOUNTS	9,640	10,666	10,500	10,500	10,500	10,500
01-4-00-640 STATE GRANTS	28,897	38,501	113,645	113,645	113,645	113,645
01-4-00-665 OTHER GRANTS	30,000	105,006	35,000	35,000	35,000	35,000
01-4-00-667 SCED FUND RAISING	-	1,000	8,000	10,000	10,000	10,000
01-4-00-670 DLCD GRANT	1,000	-	-	35,000	35,000	35,000
TOTAL GRANTS & PASS THROUGHS	69,537	155,173	167,145	204,145	204,145	204,145
TOTAL REVENUE	2,352,903	2,635,141	2,696,935	2,441,167	2,441,167	2,441,167



City of Sisters Budget FY 2020/21

General Fund

DEPARTMENT NAME: General Fund – Council-Manager

RESPONSIBLE MANAGER(S): Cory Misley, City Manager

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

The City Management Team, comprised of the Public Works Director, Community Development Director, Finance Director, and City Recorder, are overseen by the City Manager. They work collaboratively to advance Council policy initiatives and projects. The City Recorder is an integral team member for accomplishing the above mentions responsibilities. This Fiscal Year includes an adjustment to the City Recorder job description and duties, adding in Assistant to the City Manager. Kerry Prosser, City Recorder and Assistant to the City Manager, has taken on more responsibility, and very-deservedly earned that recognition.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Continue to support affordable housing options (*Council Goal)
- Develop an Urban Renewal Agency long-term strategy (*Council Goal)
- Strengthen relationships with key contractual partners (*Council Goal)
- Coordinate the creation of the Sisters Country Vision Implementation Team (*Council Goal)
- Assess and prioritize Sisters Country Vision action items where the City is listed as a lead partner (*Council Goal)
- Implement the Affordable Housing Grant Program
- Budget for and encourage professional development opportunities for staff
- Expand cross-training of staff
- Initiate Right-of-Way (ROW) Licensing Ordinance

Objectives that are still being considered:

- Keep the community apprised on how the Vision is being implemented (*Council Goal)
- Hold the first state of the City
- Continue City BBQ/Dessert public outreach event
- Explore holding public forum/town halls to facilitate more public engagement
- Strengthen communication and coordination with the Chamber of Commerce
- Explore the establishment of a public art program
- Evaluate a refresh of art in City Hall lobby

Objectives reviewed and determined would not be moved forward include:

- Initiate a City Charter review (*Council Goal)
- Assess the need and timeline for a strategic plan (*Council Goal)



City of Sisters Budget FY 2020/21

General Fund

Objectives for FY 2020/21 Department Work Plan:

- Continue to support the Vision Implementation Team and partner collaboration (*Council Goal)
- Lead by example on accomplishing Vision projects (*Council Goal)
- Budget for and encourage professional development opportunities for staff
- Hire a one-year Resource Assistance for Rural Environments (RARE) Program AmeriCorps member
- Strengthen the partnership between City, SCED, and Chamber of Commerce
- Leverage communication tools to strengthen outreach and community engagement (Facebook, website, utility bills, etc.)
- Hold a State of the City
- Coordinate celebration of the 75th anniversary of the City of Sisters
- Prioritize policy and regulation that need updates and refinements
- Update public records policy

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
COUNCIL-MANAGER						
PERSONNEL SERVICES						
SALARIES AND WAGES	102,041	79,554	95,836	82,135	82,135	82,135
PAYROLL TAXES, INSURANCE, AND BENEFITS	48,670	34,778	50,602	44,657	44,657	44,657
TOTAL PERSONNEL SERVICES	150,711	114,332	146,438	126,792	126,792	126,792
MATERIALS & SERVICES						
01-5-01-700 MAYOR & COUNCIL	1,413	2,632	5,500	5,500	5,500	5,500
01-5-01-704 RECRUITMENT	1,331	2,268	-	-	-	-
01-5-01-705 ADVERTISING	-	600	2,100	2,000	2,000	2,000
01-5-01-710 COMPUTER SOFTWARE MAINT	-	-	-	-	-	-
01-5-01-714 OFFICE SUPPLIES	1,435	1,361	1,500	1,500	1,500	1,500
01-5-01-715 POSTAGE	123	124	150	150	150	150
01-5-01-716 RECORDING FEES	750	500	1,250	2,000	2,000	2,000
01-5-01-717 OFFICE EQUIPMENT	65	1,273	250	250	250	250
01-5-01-721 COPIER/PRINTER	3,811	4,013	3,800	3,800	3,800	3,800
01-5-01-726 CONTRACTED SERVICES	11,647	11,112	50,000	55,000	55,000	55,000
01-5-01-727 PERMITS & FEES	270	464	500	500	500	500
01-5-01-733 DUES & SUBSCRIPTIONS	6,960	4,961	7,000	11,000	11,000	11,000
01-5-01-735 TELEPHONE	458	431	500	500	500	500
01-5-01-736 CELLULAR PHONES	-	250	720	720	720	720
01-5-01-740 EDUCATION	3,213	1,295	3,700	2,500	2,500	2,500
01-5-01-741 ELECTIONS	-	-	1,000	1,000	1,000	1,000
01-5-01-755 GAS/OIL	-	-	300	300	300	300
01-5-01-777 LEGAL FEES	80,344	57,427	85,000	85,000	85,000	85,000
01-5-01-783 PUBLIC OUTREACH	44,237	28,725	16,500	25,000	25,000	25,000
01-5-01-789 MILEAGE/TRAVEL REIMBURSEM	1,109	457	600	1,000	1,000	1,000
01-5-01-791 ECONOMIC DEVELOPMENT	-	-	-	-	-	-
01-5-01-792 COMMUNITY SERVICES GRANT	-	-	-	40,000	40,000	40,000
01-5-01-793 MEETINGS/WORKSHOPS	212	1,522	2,000	2,500	2,500	2,500
01-5-01-794 STATE GRANTS	-	-	-	-	-	-
01-5-01-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-01-797 AFFORDABLE HOUSING PROGRAM	-	-	-	20,479	20,479	20,479
TOTAL MATERIALS & SERVICES	157,378	119,415	182,370	260,699	260,699	260,699
TOTAL COUNCIL-MANAGER	308,089	233,747	328,808	387,491	387,491	387,491



City of Sisters Budget FY 2020/21

General Fund

DEPARTMENT NAME: General Fund – Finance

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

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

This fiscal year included in the personnel services for the finance department includes a new job position for the current Accounting Technician, Kim Keeton. The new Staff Accountant designation includes a deeper financial accounting focused role that not only broadens the cross training in the departments but enhances department effectiveness.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Enhanced auto call system: to incorporate other City messages using a variety of methods
- Leveraged Urban Renewal Agency training to strategize remaining life of plan
- Optimized Creekside Campground resources

Objectives that are still being considered:

- Transitioning utility billing responsibility from tenants to landlords
- Implement strategic planning model to evaluate future goals

Objectives that were reviewed determined would not be moved forward include:

- Converting bill payments to electronic bank lockbox

Objectives for FY 2020/21 Department Work Plan:

- Conduct cyber security assessment and increase protections (*Council Goal)
- Perform Short Term Rental and Transient Room Tax audit (*Council Goal)
- Evaluate and implement ergonomic workplace opportunities
- Create and utilize long-range financial model for strategic opportunities (*Council Goal)
- Expand employee assistance program tools
- Utility rate evaluation



City of Sisters Budget FY 2020/21

General Fund

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
FINANCE AND ADMINISTRATION						
PERSONNEL SERVICES						
SALARIES AND WAGES	87,474	76,352	80,816	70,852	70,852	70,852
PAYROLL TAXES, INSURANCE AND BENEFITS	54,082	47,251	54,997	46,133	46,133	46,133
TOTAL PERSONNEL SERVICES	141,556	123,603	135,813	116,985	116,985	116,985
MATERIALS & SERVICES						
01-5-02-704 RECRUITMENT	-	-	-	-	-	-
01-5-02-705 ADVERTISING	780	485	800	800	800	800
01-5-02-706 AUDIT FEES	14,531	14,303	13,000	13,000	13,000	13,000
01-5-02-707 EMPLOYEE RECOGNITION	181	850	500	500	500	500
01-5-02-708 CITY-WIDE TRAINING	1,958	-	2,200	2,200	2,200	2,200
01-5-02-709 WELLNESS & RISK MGT PROGS.	-	2,132	2,000	2,000	2,000	2,000
01-5-02-710 COMPUTER SOFTWARE MAINT	3,037	3,202	5,412	5,512	5,512	5,512
01-5-02-714 OFFICE SUPPLIES	2,081	1,482	1,700	1,700	1,700	1,700
01-5-02-715 POSTAGE	1,564	1,440	1,900	1,900	1,900	1,900
01-5-02-717 OFFICE EQUIPMENT	-	189	1,800	9,800	9,800	9,800
01-5-02-721 COPIER/PRINTER	2,664	3,165	2,800	2,800	2,800	2,800
01-5-02-726 CONTRACTED SERVICES	8,428	6,192	7,500	30,500	30,500	30,500
01-5-02-727 PERMITS & FEES	4,431	2,163	1,800	1,800	1,800	1,800
01-5-02-733 DUES & SUBSCRIPTIONS	230	315	300	300	300	300
01-5-02-735 TELEPHONE	589	544	600	600	600	600
01-5-02-740 EDUCATION	514	809	1,200	1,200	1,200	1,200
01-5-02-763 PROPERTY TAXES	5,923	6,136	6,300	6,300	6,300	6,300
01-5-02-766 INS:COMP/LIAB/UMB	20,889	22,306	23,500	25,000	25,000	25,000
01-5-02-767 LGIP SERVICE FEE	2	43	50	50	50	50
01-5-02-777 LEGAL FEES	2,571	683	4,500	4,500	4,500	4,500
01-5-02-780 CREDIT CARD FEE	(29)	-	-	-	-	-
01-5-02-789 MILEAGE/TRAVEL REIMBURSEMENT	-	161	-	-	-	-
01-5-02-790 MISCELLANEOUS	94	-	200	200	200	200
01-5-02-793 MEETINGS/WORKSHOPS	218	204	500	500	500	500
01-5-02-797 CITY MANAGED ACCOUNTS	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES	70,656	66,804	78,562	111,162	111,162	111,162
CAPITAL OUTLAY						
01-5-02-906 CAPITAL OUTLAY	-	7,386	15,000	-	-	-
TOTAL CAPITAL OUTLAY	-	7,386	15,000	-	-	-
TOTAL FINANCE AND ADMINISTRATION	212,212	197,793	229,375	228,147	228,147	228,147

IT CAPITAL IMPROVEMENT PLAN

	Location	2020/21	2021/22	2022/23	2023+
City Hall Workstation upgrade	City Hall	-	6,500	6,500	6,500
TOTAL IT CAPITAL IMPROVEMENT PLAN		-	6,500	6,500	6,500



City of Sisters Budget FY 2020/21

General Fund

DEPARTMENT NAME: General Fund – Maintenance

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

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

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Finalized interior painting of City Hall
- Completed GIS (Geographic Information System) update
- Optimized energy conservation opportunities

Objectives that are still being considered include:

- Procuring vehicles per the City's capital replacement schedule, set occur in FY 2020/21

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
MAINTENANCE						
PERSONNEL SERVICES						
SALARIES AND WAGES	46,049	45,885	43,555	46,614	46,614	46,614
PAYROLL TAXES, INSURANCE AND BENEFITS	28,742	28,833	30,862	34,138	34,138	34,138
TOTAL PERSONNEL SERVICES	74,791	74,718	74,417	80,752	80,752	80,752
MATERIALS & SERVICES						
01-5-03-710 COMPUTER SOFTWARE MAINT	-	86	-	-	-	-
01-5-03-717 OFFICE EQUIPMENT	-	-	-	-	-	-
01-5-03-721 COPIER/PRINTER	-	134	200	200	200	200
01-5-03-726 CONTRACTED SERVICES	6,135	7,152	7,500	7,500	7,500	7,500
01-5-03-727 PERMITS & FEES	24	-	25	-	-	-
01-5-03-733 DUES & SUBSCRIPTIONS	-	-	-	-	-	-
01-5-03-735 TELEPHONE	2,313	2,286	2,350	2,350	2,350	2,350
01-5-03-736 CELLULAR PHONES	338	402	400	400	400	400
01-5-03-740 EDUCATION	(275)	388	100	100	100	100
01-5-03-743 ELECTRICITY	22,646	22,618	23,500	23,500	23,500	23,500
01-5-03-746 SMALL TOOLS & EQUIPMENT	2,059	1,253	2,500	2,000	2,000	2,000
01-5-03-755 GAS/OIL	2,255	2,024	2,500	2,500	2,500	2,500
01-5-03-771 MEDICAL TESTING & SERVICES	88	23	200	200	200	200
01-5-03-781 CHAMBER BLDG MAINTENANCE	-	-	1,000	1,000	1,000	1,000
01-5-03-782 UNIFORMS	432	469	750	750	750	750
01-5-03-784 MAINTENANCE RECYCLE CENTER	1,766	727	4,500	1,000	1,000	1,000
01-5-03-785 MAINTENANCE CITY HALL	6,107	7,795	6,000	6,000	6,000	6,000
01-5-03-786 MAINTENANCE CITY SHOP	1,811	4,940	3,500	3,000	3,000	3,000
01-5-03-788 PWHQ MAINTENANCE	3,279	685	3,000	3,500	3,500	3,500
01-5-03-793 MEETINGS/WORKSHOPS	98	81	100	100	100	100
01-5-03-795 SUPPLIES	487	719	1,000	1,000	1,000	1,000
01-5-03-796 VEHICLE MAINTENANCE	1,892	1,691	1,500	2,000	2,000	2,000
TOTAL MATERIALS & SERVICES	51,455	53,523	60,625	57,100	57,100	57,100
CAPITAL OUTLAY						
01-5-03-906 CAPITAL OUTLAY	5,444	51,644	-	3,750	3,750	3,750
TOTAL CAPITAL OUTLAY	5,444	51,644	-	3,750	3,750	3,750
TOTAL MAINTENANCE EXPENDITURES	131,690	179,885	135,042	141,602	141,602	141,602



City of Sisters Budget FY 2020/21

General Fund

DEPARTMENT NAME: General Fund – Tourism

RESPONSIBLE MANAGER(S): Cory Misley, City Manager

DESCRIPTION: The creation of a Tourism Department this FY is part of the visual re-organization of the General Fund for tracking purposes. The City collects Transient Room Tax (TRT) from overnight accommodations within the City at 8.99%. A large proportion (approximately 67%) of these revenues are unrestricted and can be used for any purpose by the City. The remaining portion (approximately 33%) of these revenues are restricted by Oregon Revised Statute (ORS) to be used for tourism promotion or tourism facilities. A portion of the unrestricted revenues are allocated by ordinance to support affordable housing. The staff has organized the breakdown of these revenues by types: restricted tourism funds are shown as a resource in the Tourism Department, and restricted affordable housing funds are shown as a resource allocated either in the Affordable Housing Reserve or Affordable Housing Program line items.

This FY 2020/21 budget includes a conservative decrease in TRT revenues. The 33% restricted for tourism promotion, or tourism facilities is anticipated to decrease significantly. A three-year contract is expiring at the end of FY 2019/20 between the City and the Sisters Area Chamber of Commerce for tourism promotion. That contract included a fixed \$250,000 per year amount of TRT to the Chamber. That annual amount was close to the tourism restricted portion of TRT collected by the City. The City and Chamber are working on a one-year contract extension. The amount shown to the Chamber in this FY is 33% of the anticipated TRT. Moving forward with an annual contract for FY 2020/21 that remits 33% of the TRT to the Chamber is a prudent approach entering an uncertain year ahead due to COVID-19.

The General Fund Subsidy is shown as an increase due to more funds allocated to be spent directly by the City. Most notably, the new position proposed in this budget has 30% of salary and wages accounted for through the Tourism Department.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include: N/A

Objectives that are still being considered: N/A

Objectives reviewed and determined would not be moved forward include: N/A

Objectives for FY 2020/21 Department Work Plan:

- Develop a strategic plan in regard to tourism with key community partners to guide the management of TRT (*Council Goal)
- Explore details of creating a Makers District and potential designation (*Council Goal)
- Strengthen the partnership between City, SCED, and Chamber of Commerce
- Participate in a visitor survey to generate research for tourism and leads for economic development
- Coordinate Celebration of the 75th anniversary of the City of Sisters



City of Sisters Budget FY 2020/21

General Fund

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
TOURISM							
RESOURCES							
REVENUE							
01-4-00-303	TRANSIENT ROOM TAX - RESTRICTED	220,547	240,390	246,546	160,162	160,162	160,162
TOTAL REVENUE		220,547	240,390	246,546	160,162	160,162	160,162
GENERAL FUND SUBSIDY IN (+)/OUT (-)		29,453	9,610	3,454	93,496	93,496	93,496
TOTAL TOURISM RESOURCES		250,000	250,000	250,000	253,658	253,658	253,658
EXPENDITURES							
PERSONNEL SERVICES							
01-5-04-500	CITY MANAGER	-	-	-	11,000	11,000	11,000
01-5-04-522	PARKS AND PUBLIC EVENTS COORDIN/	-	-	-	15,789	15,789	15,789
	SALARIES AND WAGES	-	-	-	26,789	26,789	26,789
	PAYROLL TAXES, INSURANCE, AND BENEFITS	-	-	-	16,707	16,707	16,707
TOTAL PERSONNEL SERVICES		-	-	-	43,496	43,496	43,496
MATERIALS & SERVICES							
01-5-04-726	CONTRACTED SERVICES	-	-	-	50,000	50,000	50,000
01-5-04-790	CHAMBER OF COMMERCE	250,000	250,000	250,000	160,162	160,162	160,162
TOTAL MATERIALS & SERVICES		250,000	250,000	250,000	210,162	210,162	210,162
TOTAL TOURISM EXPENDITURES		250,000	250,000	250,000	253,658	253,658	253,658



City of Sisters Budget FY 2020/21

General Fund

DEPARTMENT NAME: General Fund – Parks

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

DESCRIPTION: The Parks Department provides for the planning, project development, and delivery, construction, and maintenance of all City parks and facilities. The park facilities' future development is guided by the City's Parks Master Plan adopted in 2011 and updated in 2016. The City is not responsible for recreational programming – provided by the Sisters Park and Recreation District (SPRD). SPRD, in turn, does not own any park facilities. There has always been a partnership between the City and SPRD. Furthering parks and recreation for the community will require additional coordination and strategic planning jointly by both organizations.

The City's Creekside Campground is the most significant General Fund revenue source and resources for the Parks Department. Due to COVID-19, the Campground did not open in April or May as usually scheduled. The operations of the Campground may be substantially curtailed for the foreseeable future. The staff has budgeted a conservative decrease in anticipated revenues for FY 2020/21. There is an increase in Personnel Services due to the creation of a new position to support this Department. Half of the salaries and wages for the new position are allocated to this Department.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Complete design of Creekside Riparian project
- Obtain regulatory permits for future stream and bridge improvements
- Complete design of pollinator park (Sun Ranch)
- Install heated sidewalks around Village Green restrooms to alleviate sidewalk heaving
- Complete new Village Green play structure upgrades and ADA improvements
- Update City public event policies

Objectives that are still being considered:

- Facilitate the development of the Forest Service property (*Council Goal)
- Move forward on the development of critical projects including East Portal (*Council Goal)
- Complete design of ADA upgrades to Creekside Park pedestrian bridge
- Update GIS park layers

Objectives reviewed and determined would not be moved forward include:

- Evaluate the Parks Master Plan and identify open space opportunities (*Council Goal)
- Construct ADA upgrades to Creekside Park pedestrian bridge
- Bid and construct Creekside riparian improvements

Objectives for FY 2020/21 Department Work Plan:

- Develop a Master Plan for the City-owned Lazy-Z Property (*Council Goal)
- Prioritize and plan for future infrastructure investment (*Council Goal)



City of Sisters Budget FY 2020/21

General Fund

- Partner with ODOT to acquire East Portal property from Forest Service (*Council Goal)
- Develop final bid documents and specifications for Creekside improvements
- Update Urban Renewal Agency park project list
- East Portal Master Plan (Mobility Hub)

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
PARKS						
RESOURCES						
REVENUE						
01-4-00-312 PARK USERS FEE	208,162	238,923	260,000	173,687	173,687	173,687
01-4-00-317 EVENT FEES	12,943	9,268	11,000	5,500	5,500	5,500
01-4-00-640 STATE GRANTS				84,813	84,813	84,813
TOTAL REVENUE	221,105	248,191	271,000	264,000	264,000	264,000
GENERAL FUND SUBSIDY IN (+)/OUT (-)	113,232	158,777	217,168	161,586	161,586	161,586
TOTAL PARKS RESOURCES	334,337	406,968	488,168	425,586	425,586	425,586
EXPENDITURES						
PERSONNEL SERVICES						
SALARIES AND WAGES	122,874	103,361	108,033	138,687	138,687	138,687
PAYROLL TAXES, INSURANCE, AND BENEFITS	56,741	53,679	71,260	88,249	88,249	88,249
TOTAL PERSONNEL SERVICES	179,615	157,040	179,293	226,936	226,936	226,936
MATERIALS & SERVICES						
01-5-05-704 RECRUITMENT	260	87	-	-	-	-
01-5-05-705 ADVERTISING	-	-	-	-	-	-
01-5-05-710 COMPUTER SOFTWARE MAINT	-	86	1,500	1,500	1,500	1,500
01-5-05-714 OFFICE SUPPLIES	1,064	839	1,200	1,200	1,200	1,200
01-5-05-715 POSTAGE	-	2	-	-	-	-
01-5-05-717 OFFICE EQUIPMENT	-	-	100	100	100	100
01-5-05-718 LEASES	1,100	1,300	1,400	1,400	1,400	1,400
01-5-05-721 COPIER/PRINTER	645	846	1,000	1,000	1,000	1,000
01-5-05-726 CONTRACTED SERVICES	35,002	43,728	48,000	42,000	42,000	42,000
01-5-05-727 PERMITS & FEES	270	442	300	300	300	300
01-5-05-731 SPECIAL EVENTS	-	42	1,000	500	500	500
01-5-05-733 DUES & SUBSCRIPTIONS	6,283	9,075	9,000	6,750	6,750	6,750
01-5-05-735 TELEPHONE	1,167	1,067	1,200	1,200	1,200	1,200
01-5-05-736 CELLULAR PHONES	1,919	1,455	1,800	1,200	1,200	1,200
01-5-05-740 EDUCATION	(590)	447	200	200	200	200
01-5-05-743 ELECTRICITY	14,952	15,989	17,000	25,000	25,000	25,000
01-5-05-746 SMALL TOOLS & EQUIPMENT	2,938	2,915	3,500	3,500	3,500	3,500
01-5-05-755 GAS/OIL	2,378	2,380	2,500	2,500	2,500	2,500
01-5-05-771 MEDICAL TESTING & SERVICES	179	35	300	300	300	300
01-5-05-780 CREDIT CARD FEE	7,984	9,886	9,800	9,800	9,800	9,800
01-5-05-782 UNIFORMS	369	531	1,000	1,000	1,000	1,000
01-5-05-786 PARK MAINTENANCE	17,979	16,913	20,000	20,000	20,000	20,000
01-5-05-793 MEETINGS/WORKSHOPS	151	124	200	200	200	200
01-5-05-795 SUPPLIES	14,371	14,179	15,000	15,000	15,000	15,000
01-5-05-796 VEHICLE MAINTENANCE	3,634	5,059	4,000	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES	112,055	127,477	140,000	138,650	138,650	138,650
CAPITAL OUTLAY						
01-5-05-906 CAPITAL OUTLAY	42,667	122,451	168,875	60,000	60,000	60,000
TOTAL CAPITAL OUTLAY	42,667	122,451	168,875	60,000	60,000	60,000
TOTAL PARKS EXPENDITURES	334,337	406,968	488,168	425,586	425,586	425,586



City of Sisters Budget FY 2020/21

General Fund

DEPARTMENT NAME: General Fund – Law Enforcement

RESPONSIBLE MANAGER(S): Cory Misley, City Manager

DESCRIPTION: The creation of a Law Enforcement Department this Fiscal Year (FY) is part of the visual re-organization of the General Fund for tracking purposes. Since the City dissolved its police force in 1998, the City has contracted with Deschutes County Sheriff's Office (DCSO). A handful of Intergovernmental Agreements (IGA) have been extended throughout the years, memorializing the terms and conditions of the law enforcement services. It goes without saying; there has been a lot of growth and change in Sisters and Deschutes County. The contract terms between the City and the DCSO have not changed much since 1998 when the population sign for Sisters read 911. The contracted cost has doubled with inflation, while the number of weekly patrol hours within the City (120) remains the same.

Over a year ago, the City began doing research and engaged DCSO in preliminary conversations around re-structuring law enforcement service through a new IGA. A year ago, City Council prioritized Public Safety and Evaluating Law Enforcement Options as a FY 2019/20 Goal. In August/September 2019, the City conducted a public safety survey to reach residents and business owners within the City to gather direct data regarding feelings on public safety and levels of law enforcement.

The current cost through the DCSO IGA for FY 2019/20 is \$611,848 – the City's largest contract and largest single General Fund expenditure (over half of our property tax revenue). Evaluating the cost of re-establishing a new police department had an initial start-up cost of approximately \$3,000,000 and a year-one annual operations cost of \$1,212,500 (escalating approximately \$100,000 annually after that). Other impacts of consideration include additional liability exposure beyond our current insurance premiums, additional exposure to human resources/legal issues, potential collective bargaining for represented employees, and potential staff turnover in a region as a "small" employer.

Some of the key takeaways from the public safety survey included, people generally feel safe in Sisters both during the day and at night and are not worried about being a victim of crime. The biggest threat (50.2%) was reported to be *Traffic Safety*, and almost half of the respondents (44.5%) reported that Sisters is *Less Safe* over the past 12-months. Current DCSO services were rated by over 50% of respondents as *Very Effective or Somewhat Effective*, while (22.0%) indicated *Neutral* and (17.6%) *Needs Some Improvement*, and (7.1%) *Needs Major Changes*. There was a willingness to pay more for increased and enhanced law enforcement services – over 50% of respondents were *Very Willing*, while (22.0%) were *Neutral*, and (23.5%) were *Somewhat Unwilling or Very Unwilling*.

Looking to other county sheriff departments and city partnerships for law enforcement services, it became apparent they rely on some key features to ensure services that the local community embraces and feels are their own. Some of those features include:

- Dedicated/assigned deputies who only work within the City limits;
- Dedicated/assigned management (Lieutenant or Sergeant) who acts as the de-facto police chief;
- Local jurisdiction participating in the selection of the dedicated/assigned personnel;



City of Sisters Budget FY 2020/21

General Fund

- Commitment that dedicated/assigned personnel will remain in the community for a minimum amount of time; and,
- Vehicles operated by dedicated/assigned personnel have local jurisdiction markings.

The combination of the high costs of re-establishing a new police department, the public safety survey results, and the willingness of DCSO to re-structure the law enforcement services through a new IGA, led the City to focus on getting enhanced and increased services in a cost-effective manner through continued partnership with DCSO. Furthermore, the City is planning to address the largest threat identified through the survey with a Traffic Safety Audit and prioritizing additional investment for key projects to mitigate that risk.

It will be critical in this first year of the new IGA and arrangement that the City and DCSO work closely together to implement the new terms and conditions. This will be a year of transition for the better yet will require follow through to make sure everything is accomplished accordingly. One of the key deliverables by the end of FY 2020/21 is the creation of a strategic plan regarding law enforcement services within the City.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Evaluate law enforcement options (*Council Goal)
- Update contract with DCSO and analyze alternatives for law enforcement services
- Conduct public safety survey

Objectives that are still being considered: N/A

Objectives reviewed and determined would not be moved forward include: N/A

Objectives for FY 2020/21 Department Work Plan:

- Monitor first-year of new law enforcement contract with DCSO and create first strategic plan (*Council Goal).
- Hold first Sisters-specific National Night-Out event.

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
POLICE							
MATERIALS & SERVICES							
01-5-06-783	DCSD - POLICING SERVICES - FIXED	565,688	588,316	611,849	661,200	661,200	661,200
	DCSD - POLICING SERVICES - VARIABLE	-	-	-	65,000	65,000	65,000
TOTAL MATERIALS & SERVICES		565,688	588,316	611,849	726,200	726,200	726,200
TOTAL POLICE		565,688	588,316	611,849	726,200	726,200	726,200



DEPARTMENT NAME: General Fund – Community Development

RESPONSIBLE MANAGER(S): Cory Misley, City Manager

DESCRIPTION: The Community Development Department (CDD) has a staff of three full-time employees (Director, Principal Planner and Planning Technician II). Through an MOU between the City and Deschutes County, the County Community Development Department, Building Safety Division, provides State Building Code Administration which includes plan review and inspection services for mechanical, electrical, structural, and related permits.

The CDD responsibilities include assisting with preliminary land development and construction concepts, land use application review, developing and implementing complex long-range planning projects, applying for and administering grants, promoting and assisting with economic development efforts and Municipal Code enforcement services for nuisance abatement. The CDD provides staff representation to the Planning Commission and Housing Policy Advisory Board, and assists with City Parks Advisory Board meetings. The CDD continually strives to improve Development Code administration and improve efficiencies in review processes for building construction and land use development.

The largest change in the FY 2020/21 budget for the CDD includes the Comprehensive Plan update and Housing Plan. These projects are funded through the CDD Contracted Services line item. The Comprehensive Plan update includes grant funds through DLCD to support a consultant facilitating much of the work. Sisters continues to be a desirable place to live and work resulting in steady development activity. Much of the CDD's duties are day-to-day land use administration with select long-range planning and projects layered in appropriately.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Evaluate the necessity for a complete Comprehensive Plan review (*Council Goal)
- Facilitate the development of the Forest Service property (*Council Goal)
- Continue to support affordable housing options (*Council Goal)
- Assist in implementing a Sisters Country Community Vision Action Plan
- Complete Creekside Park Riparian design project
- Assist with Urban Renewal Area plan update
- Forest Service coordination with property owner, interested developers, and review agencies on development concept planning
- Implement ACCELA land use module
- Development code text and comprehensive plan amendments as necessary

Objectives that are still being considered:

- Consider implementation of CPAW and CWPP wildfire protection measures (*Council Goal)
- Consider next steps on Adams Avenue streetscape project
- Improve land use application coordinated review processes



Objectives reviewed and determined would not be moved forward include:

- Evaluate the Parks Master Plan and identify open space opportunities (*Council Goal)

Objectives for FY 2020/21 Department Work Plan:

- Complete a Comprehensive Plan update (*Council Goal)
- Update the Housing Plan (*Council Goal)
- Explore details of creating a Makers District and potential designation (*Council Goal)
- Support and administer Department of Land Conversation and Development (DLCD) Grant
- Continue to improve nuisance code enforcement program
- Implement defensible space community education and enforcement with Fire District
- Continue development code text amendments as necessary



City of Sisters Budget FY 2020/21

General Fund

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
COMMUNITY DEVELOPMENT						
RESOURCES						
REVENUE						
01-4-00-311 CURRENT PLANNING FEES	69,495	82,808	65,000	60,000	60,000	60,000
01-4-00-319 ADVANCED PLANNING FEE	89,524	67,107	60,000	55,000	55,000	55,000
01-4-00-640 STATE GRANTS				28,832	28,832	28,832
01-4-00-670 DLCD GRANT	1,000	-	-	35,000	35,000	35,000
TOTAL REVENUE	160,019	149,915	125,000	178,832	178,832	178,832
GENERAL FUND SUBSIDY IN (+)/OUT (-)	190,705	210,958	315,915	379,240	379,240	379,240
TOTAL COMMUNITY DEVELOPMENT RESOURCES	350,724	360,873	440,915	558,072	558,072	558,072
EXPENDITURES						
GRANTS & PASS THROUGH						
01-5-07-300 BUILDING INSPECTIONS	421	620	-	-	-	-
01-5-07-301 ELECTRICAL INSPECTION	-	-	-	-	-	-
01-5-07-302 STATE BUILDING FEES	50	11	-	-	-	-
TOTAL GRANTS & PASS THROUGH	471	631	-	-	-	-
PERSONNEL SERVICES						
SALARIES AND WAGES	217,473	211,819	233,796	222,682	222,682	222,682
PAYROLL TAXES, INSURANCE, AND BENEFITS	88,835	91,792	125,949	100,357	100,357	100,357
TOTAL PERSONNEL SERVICES	306,308	303,611	359,745	323,040	323,040	323,040
MATERIALS & SERVICES						
01-5-07-704 RECRUITMENT	-	-	100	-	-	-
01-5-07-705 ADVERTISING	2,832	1,717	2,500	2,500	2,500	2,500
01-5-07-710 COMPUTER SOFTWARE MAINT	-	-	150	150	150	150
01-5-07-714 OFFICE SUPPLIES	2,285	2,614	2,500	2,500	2,500	2,500
01-5-07-715 POSTAGE	980	908	1,000	1,000	1,000	1,000
01-5-07-716 RECORDING FEES	-	-	-	-	-	-
01-5-07-717 OFFICE EQUIPMENT	-	1,696	1,500	1,500	1,500	1,500
01-5-07-721 COPIER/PRINTER	3,705	4,590	2,900	2,900	2,900	2,900
01-5-07-726 CONTRACTED SERVICES	9,384	5,840	15,000	142,000	142,000	142,000
01-5-07-727 PERMITS & FEES	10	17	100	100	100	100
01-5-07-733 DUES & SUBSCRIPTIONS	355	914	4,300	4,000	4,000	4,000
01-5-07-735 TELEPHONE	987	923	970	1,100	1,100	1,100
01-5-07-736 CELLULAR PHONES	345	157	400	400	400	400
01-5-07-740 EDUCATION	618	2,764	2,500	2,500	2,500	2,500
01-5-07-746 SMALL TOOLS & EQUIPMENT	-	-	100	100	100	100
01-5-07-755 GAS & OIL	-	-	200	200	200	200
01-5-07-757 PLANNING COMMISSION	481	737	750	750	750	750
01-5-07-777 LEGAL FEES	20,773	32,760	45,000	40,000	40,000	40,000
01-5-07-780 CREDIT CARD FEE	1,139	818	350	350	350	350
01-5-07-783 PUBLIC OUTREACH	-	-	500	500	500	500
01-5-07-789 MILEAGE/TRAVEL REIMBURSEMENT	-	53	100	100	100	100
01-5-07-793 MEETINGS/WORKSHOPS	51	123	250	250	250	250
01-5-07-796 STATE GRANTS	-	-	-	32,132	32,132	32,132
TOTAL MATERIALS & SERVICES	43,945	56,631	81,170	235,032	235,032	235,032
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	350,724	360,873	440,915	558,072	558,072	558,072



DEPARTMENT NAME: General Fund – Economic Development

RESPONSIBLE MANAGER(S): Cory Misley, City Manager

DESCRIPTION: Since 2015, the City of Sisters has contracted through Economic Development for Central Oregon (EDCO) to provide an economic development program focused on Sisters. In 2019, the City entered into a new three-year contract to continue the services under the name Sisters Country Economic Development (SCED) Program. The Program is focused on a multi-faceted economic development strategy aimed at growing the base of locally operated traded-sector businesses that provide a diverse range of family-wage jobs and economic diversification. The Program is designed to provide substantive solutions relating to workforce issues, business finance, marketing, access to incentive programs, real estate development, and other factors impacting businesses in the Sisters.

Through the partnership, the SCED Program Manager Caprielle Lewis is responsible for overseeing the Program. Fiscal Year 2020/21 is the second year of the new contract, and we have seen strides made on some of the key points of emphasis in the contract, including the expansion of the SCED Board and increasing private sector fundraising. The SCED Board in May 2020 worked on updating the three-year strategic plan for the Program. Important community partnerships, such as the Sisters Country Vision, were given consideration in the update. Overall, the partnership with EDCO and the SCED Program continues to be a strategic investment and benefit for Sisters for many reasons.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Define the City's role and investment in the diversification of the local economy (*Council Goal)
- Facilitate the development of the Forest Service property (*Council Goal)
- Strengthen relationships with key contractual partners (*Council Goal)
- Expand public and private partner funding sources for SCED Program

Objectives that are still being considered:

- Re-evaluate local economic development incentives

Objectives for FY 2020/21 Department Work Plan:

- Explore details of creating a Makers District and potential designation (*Council Goal)
- Continue the City's role and investment in the diversification of the local economy in partnership with SCED (*Council Goal)
- Strengthen the partnership between City, SCED, and Chamber of Commerce
- Assist SCED with the implementation of an updated strategic plan



City of Sisters Budget FY 2020/21

General Fund

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
ECONOMIC DEVELOPMENT							
RESOURCES							
REVENUE							
01-4-00-665	OTHER GRANTS	20,000	20,000	35,000	35,000	35,000	35,000
01-4-00-667	SCED FUND RAISING	250	1,000	8,000	10,000	10,000	10,000
TOTAL REVENUE		20,250	21,000	43,000	45,000	45,000	45,000
	GENERAL FUND SUBSIDY IN (+)/OUT (-)	67,250	66,500	57,500	55,500	55,500	55,500
TOTAL RESOURCES		87,500	87,500	100,500	100,500	100,500	100,500
EXPENDITURES							
MATERIALS & SERVICES							
01-5-09-733	DUES & SUBSCRIPTIONS	7,500	7,500	7,500	7,500	7,500	7,500
01-5-09-791	ECONOMIC DEVELOPMENT	80,000	80,000	93,000	93,000	93,000	93,000
01-5-09-796	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		87,500	87,500	100,500	100,500	100,500	100,500
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES		87,500	87,500	100,500	100,500	100,500	100,500



Capital Expenditures

General Fund

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
GENERAL FUND		Account				
Administrative Vehicle	\$15,000	01-5-03-906, 02-5-00-906, 03-5-00-906, 05-5-	New	FY 2020/21	Procure Administrative Vehicle	Increased efficiencies, redundancy and emphasize use of City vs Personal vehicle
Creekside Park bridge approaches	\$12,000, City Share	01-4-00-640 (\$48,000 Grant), 01-5-05-906 (\$60,000 expense)	Upgrade	FY 2020/21	Construct ADA compliant ramp for Whychus Creek walking bridge	Continue ADA compliance upgrades

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
01-GENERAL FUND							

RESOURCES							
REVENUE							
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 14,907	\$ 12,857	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-4-00-301	INTEREST EARNED	23,575	42,780	30,000	24,000	24,000	24,000
01-4-00-302	CURRENT TAXES	961,141	1,077,441	1,100,000	1,150,000	1,150,000	1,150,000
01-4-00-303	TRANSIENT ROOM TAX	594,874	648,398	665,000	432,000	432,000	432,000
01-4-00-304	LIQUOR TAX	38,984	43,884	48,000	56,119	56,119	56,119
01-4-00-305	CIGARETTE TAX	3,031	3,018	3,000	3,204	3,204	3,204
01-4-00-309	WATER INTERNAL SERVICES	9,300	10,400	9,854	10,071	10,071	10,071
01-4-00-310	LICENSE FEES	68,185	67,251	70,000	32,000	32,000	32,000
01-4-00-311	CURRENT PLANNING FEES	69,495	82,808	65,000	60,000	60,000	60,000
01-4-00-312	PARK USERS FEE	208,162	238,923	260,000	173,687	173,687	173,687
01-4-00-313	BUILDING INSPECTION FEES	(2,264)	-	-	-	-	-
01-4-00-314	PUBLIC WORKS FEES	803	2,577	500	500	500	500
01-4-00-315	ELECTRICAL INSPECTION FEES	-	-	-	-	-	-
01-4-00-317	EVENT FEES	12,943	9,268	11,000	5,500	5,500	5,500
01-4-00-319	ADVANCED PLANNING FEE	89,524	67,107	60,000	55,000	55,000	55,000
01-4-00-321	CONSTRUCTION EXCISE TAX	-	-	-	-	-	-
01-4-00-338	JUSTICE COURT	2,138	1,010	1,300	1,300	1,300	1,300
01-4-00-340	CELL TOWERS	79,382	82,295	82,000	88,500	88,500	88,500
01-4-00-342	SALE OF ASSETS	-	8,503	-	-	-	-
01-4-00-350	STATE REVENUE SHARING	39,738	34,908	37,000	44,000	44,000	44,000
01-4-00-354	PROPERTY RENTAL	9,000	9,000	9,000	9,000	9,000	9,000
01-4-00-360	MISCELLANEOUS	13,803	(910)	-	-	-	-
01-4-00-362	REFUNDS/REIMBURSEMENTS	21,745	11,489	9,500	34,500	34,500	34,500
01-4-00-363	CMA ADMIN FEE	6,300	7,761	7,500	7,500	7,500	7,500
01-4-00-379	SEWER INTERNAL SVCS	9,300	9,600	9,854	10,071	10,071	10,071
01-4-00-380	STREET INTERNAL SVCS	9,300	9,600	9,854	10,071	10,071	10,071
01-4-00-382	URA INTERNAL SVCS	-	-	26,427	15,000	15,000	15,000
REVENUE SUBTOTAL		2,283,366	2,479,968	2,529,790	2,237,022	2,237,022	2,237,022

GRANTS & PASS THROUGHS

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
01-4-00-609	CITY MANAGED ACCOUNTS	9,640	10,666	10,500	10,500	10,500	10,500
01-4-00-640	STATE GRANTS	28,897	38,501	113,645	113,645	113,645	113,645
01-4-00-665	OTHER GRANTS	30,000	105,006	35,000	35,000	35,000	35,000
01-4-00-667	SCED FUND RAISING	-	1,000	8,000	10,000	10,000	10,000
01-4-00-670	DLCD GRANT	1,000	-	-	35,000	35,000	35,000
TOTAL GRANTS & PASS THROUGHs		69,537	155,173	167,145	204,145	204,145	204,145
TOTAL REVENUE		2,352,903	2,635,141	2,696,935	2,441,167	2,441,167	2,441,167
BEGINNING FUND BALANCE							
01-4-00-400	BEGINNING FUND BALANCE	1,272,257	1,305,794	1,531,374	1,593,214	1,593,214	1,593,214
TOTAL BEGINNING FUND BALANCE		1,272,257	1,305,794	1,531,374	1,593,214	1,593,214	1,593,214
TOTAL RESOURCES		\$ 3,625,160	\$ 3,940,935	\$ 4,228,309	\$ 4,034,381	\$ 4,034,381	\$ 4,034,381
REQUIREMENTS							
OPERATING CONTINGENCY							
01-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 422,235	\$ 459,584	\$ 459,584	\$ 459,584
TOTAL OPERATING CONTINGENCIES		-	-	422,235	459,584	459,584	459,584
RESERVES							
01-5-00-425	RESERVE FOR FUTURE EXPENDITURES	-	-	795,331	152,411	152,411	152,411
01-5-00-410	AFFORDABLE HOUSING RESERVE RESTI	-	-	94,579	95,316	95,316	95,316
01-5-00-415	LAW ENFORCEMENT RESERVE	-	-	-	100,000	100,000	100,000
01-5-00-420	RAINY DAY FUND	-	-	-	100,000	100,000	100,000
01-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	245,477	282,214	282,214	282,214
TOTAL RESERVES		-	-	1,135,387	729,941	729,941	729,941
TRANSFERS							
01-5-00-600	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-
01-5-00-602	TRANSFER TO CITY HALL FUND	23,950	5,000	23,400	23,600	23,600	23,600
TOTAL TRANSFERS		23,950	5,000	23,400	23,600	23,600	23,600

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
TOTAL GENERAL	23,950	5,000	1,581,022	1,213,125	1,213,125	1,213,125

EXPENDITURES

01-000 COUNCIL-MANAGER

PERSONNEL SERVICES

SALARIES AND WAGES	102,041	79,554	95,836	82,135	82,135	82,135
PAYROLL TAXES, INSURANCE, AND BENEFITS	48,670	34,778	50,602	44,657	44,657	44,657
TOTAL PERSONNEL SERVICES	150,711	114,332	146,438	126,792	126,792	126,792

MATERIALS & SERVICES

01-5-01-700	MAYOR & COUNCIL	1,413	2,632	5,500	5,500	5,500	5,500
01-5-01-704	RECRUITMENT	1,331	2,268	-	-	-	-
01-5-01-705	ADVERTISING	-	600	2,100	2,000	2,000	2,000
01-5-01-710	COMPUTER SOFTWARE MAINT	-	-	-	-	-	-
01-5-01-714	OFFICE SUPPLIES	1,435	1,361	1,500	1,500	1,500	1,500
01-5-01-715	POSTAGE	123	124	150	150	150	150
01-5-01-716	RECORDING FEES	750	500	1,250	2,000	2,000	2,000
01-5-01-717	OFFICE EQUIPMENT	65	1,273	250	250	250	250
01-5-01-721	COPIER/PRINTER	3,811	4,013	3,800	3,800	3,800	3,800
01-5-01-726	CONTRACTED SERVICES	11,647	11,112	50,000	55,000	55,000	55,000
01-5-01-727	PERMITS & FEES	270	464	500	500	500	500
01-5-01-733	DUES & SUBSCRIPTIONS	6,960	4,961	14,500	11,000	11,000	11,000
01-5-01-735	TELEPHONE	458	431	500	500	500	500
01-5-01-736	CELLULAR PHONES	-	250	720	720	720	720
01-5-01-740	EDUCATION	3,213	1,295	3,700	2,500	2,500	2,500
01-5-01-741	ELECTIONS	-	-	1,000	1,000	1,000	1,000
01-5-01-755	GAS/OIL	-	-	300	300	300	300
01-5-01-777	LEGAL FEES	80,344	57,427	85,000	85,000	85,000	85,000
01-5-01-783	PUBLIC OUTREACH	44,237	28,725	16,500	25,000	25,000	25,000
01-5-01-789	MILEAGE/TRAVEL REIMBURSEM	1,109	457	600	1,000	1,000	1,000
01-5-01-791	ECONOMIC DEVELOPMENT	87,250	87,500	93,000	-	-	-
01-5-01-792	COMMUNITY SERVICES GRANT	-	-	-	40,000	40,000	40,000
01-5-01-793	MEETINGS/WORKSHOPS	212	1,522	2,000	2,500	2,500	2,500
01-5-01-794	STATE GRANTS	-	-	-	-	-	-
01-5-01-796	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
01-5-01-797	AFFORDABLE HOUSING PROGRAM	-	-	-	20,479	20,479	20,479
TOTAL MATERIALS & SERVICES		244,628	206,915	282,870	260,699	260,699	260,699
01-000 TOTAL COUNCIL-MANAGER		395,339	321,247	429,308	387,491	387,491	387,491
02-000 FINANCE AND ADMINISTRATION							
PERSONNEL SERVICES							
SALARIES AND WAGES		87,474	76,352	80,816	70,852	70,852	70,852
PAYROLL TAXES, INSURANCE AND BENEFITS		54,082	47,251	54,997	46,133	46,133	46,133
TOTAL PERSONNEL SERVICES		141,556	123,603	135,813	116,985	116,985	116,985
MATERIALS & SERVICES							
01-5-02-704	RECRUITMENT	-	-	-	-	-	-
01-5-02-705	ADVERTISING	780	485	800	800	800	800
01-5-02-706	AUDIT FEES	14,531	14,303	13,000	13,000	13,000	13,000
01-5-02-707	EMPLOYEE RECOGNITION	181	850	500	500	500	500
01-5-02-708	CITY-WIDE TRAINING	1,958	-	2,200	2,200	2,200	2,200
01-5-02-709	WELLNESS & RISK MGT PROGS.	-	2,132	2,000	2,000	2,000	2,000
01-5-02-710	COMPUTER SOFTWARE MAINT	3,037	3,202	5,412	5,512	5,512	5,512
01-5-02-714	OFFICE SUPPLIES	2,081	1,482	1,700	1,700	1,700	1,700
01-5-02-715	POSTAGE	1,564	1,440	1,900	1,900	1,900	1,900
01-5-02-717	OFFICE EQUIPMENT	-	189	1,800	9,800	9,800	9,800
01-5-02-721	COPIER/PRINTER	2,664	3,165	2,800	2,800	2,800	2,800
01-5-02-726	CONTRACTED SERVICES	8,428	6,192	7,500	30,500	30,500	30,500
01-5-02-727	PERMITS & FEES	4,431	2,163	1,800	1,800	1,800	1,800
01-5-02-733	DUES & SUBSCRIPTIONS	230	315	300	300	300	300
01-5-02-735	TELEPHONE	589	544	600	600	600	600
01-5-02-740	EDUCATION	514	809	1,200	1,200	1,200	1,200
01-5-02-763	PROPERTY TAXES	5,923	6,136	6,300	6,300	6,300	6,300
01-5-02-766	INS:COMP/LIAB/UMB	20,889	22,306	23,500	25,000	25,000	25,000
01-5-02-767	LGIP SERVICE FEE	2	43	50	50	50	50
01-5-02-777	LEGAL FEES	2,571	683	4,500	4,500	4,500	4,500
01-5-02-780	CREDIT CARD FEE	(29)	-	-	-	-	-
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMENT	-	161	-	-	-	-
01-5-02-790	MISCELLANEOUS	94	-	200	200	200	200

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
01-5-02-793	MEETINGS/WORKSHOPS	218	204	500	500	500	500
TOTAL MATERIALS & SERVICES		70,656	66,804	78,562	111,162	111,162	111,162
CAPITAL OUTLAY							
01-5-02-906	CAPITAL OUTLAY	-	7,386	15,000	-	-	-
TOTAL CAPITAL OUTLAY		-	7,386	15,000	-	-	-
02-000 TOTAL FINANCE AND ADMINISTRATION		212,212	197,793	229,375	228,147	228,147	228,147
03-000 MAINTENANCE							
PERSONNEL SERVICES							
SALARIES AND WAGES		46,049	45,885	43,555	46,614	46,614	46,614
PAYROLL TAXES, INSURANCE AND BENEFITS		28,742	28,833	30,862	34,138	34,138	34,138
TOTAL PERSONNEL SERVICES		74,791	74,718	74,417	80,752	80,752	80,752
MATERIALS & SERVICES							
01-5-03-710	COMPUTER SOFTWARE MAINT	-	86	-	-	-	-
01-5-03-717	OFFICE EQUIPMENT	-	-	-	-	-	-
01-5-03-721	COPIER/PRINTER	-	134	200	200	200	200
01-5-03-726	CONTRACTED SERVICES	6,135	7,152	7,500	7,500	7,500	7,500
01-5-03-727	PERMITS & FEES	24	-	25	-	-	-
01-5-03-733	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
01-5-03-735	TELEPHONE	2,313	2,286	2,350	2,350	2,350	2,350
01-5-03-736	CELLULAR PHONES	338	402	400	400	400	400
01-5-03-740	EDUCATION	(275)	388	100	100	100	100
01-5-03-743	ELECTRICITY	22,646	22,618	23,500	23,500	23,500	23,500
01-5-03-746	SMALL TOOLS & EQUIPMENT	2,059	1,253	2,500	2,000	2,000	2,000
01-5-03-755	GAS/OIL	2,255	2,024	2,500	2,500	2,500	2,500
01-5-03-771	MEDICAL TESTING & SERVICES	88	23	200	200	200	200
01-5-03-781	CHAMBER BLDG MAINTENANCE	-	-	1,000	1,000	1,000	1,000
01-5-03-782	UNIFORMS	432	469	750	750	750	750
01-5-03-784	MAINTENANCE RECYCLE CENTER	1,766	727	4,500	1,000	1,000	1,000
01-5-03-785	MAINTENANCE CITY HALL	6,107	7,795	6,000	6,000	6,000	6,000
01-5-03-786	MAINTENANCE CITY SHOP	1,811	4,940	3,500	3,000	3,000	3,000
01-5-03-788	PWHQ MAINTENANCE	3,279	685	3,000	3,500	3,500	3,500

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
01-5-03-793	MEETINGS/WORKSHOPS	98	81	100	100	100	100
01-5-03-795	SUPPLIES	487	719	1,000	1,000	1,000	1,000
01-5-03-796	VEHICLE MAINTENANCE	1,892	1,691	1,500	2,000	2,000	2,000
TOTAL MATERIALS & SERVICES		51,455	53,523	60,625	57,100	57,100	57,100
CAPITAL OUTLAY							
01-5-03-906	CAPITAL OUTLAY	5,444	51,644	-	3,750	3,750	3,750
TOTAL CAPITAL OUTLAY		5,444	51,644	-	3,750	3,750	3,750
03-000 TOTAL MAINTENANCE		131,690	179,885	135,042	141,602	141,602	141,602
04-000 TOURISM							
PERSONNEL SERVICES							
	SALARIES AND WAGES	-	-	-	26,789	26,789	26,789
	PAYROLL TAXES, INSURANCE, AND BENEFITS	-	-	-	16,707	16,707	16,707
TOTAL PERSONNEL SERVICES		-	-	-	43,496	43,496	43,496
MATERIALS & SERVICES							
01-5-04-726	CONTRACTED SERVICES	-	-	-	50,000	50,000	50,000
01-5-04-790	CHAMBER OF COMMERCE	-	-	-	160,162	160,162	160,162
TOTAL MATERIALS & SERVICES		-	-	-	210,162	210,162	210,162
04-000 TOTAL TOURISM		-	-	-	253,658	253,658	253,658
05-000 PARKS							
PERSONNEL SERVICES							
	SALARIES AND WAGES	122,874	103,361	108,033	138,687	138,687	138,687
	PAYROLL TAXES, INSURANCE, AND BENEFITS	56,741	53,679	71,260	88,249	88,249	88,249
TOTAL PERSONNEL SERVICES		179,615	157,040	179,293	226,936	226,936	226,936
MATERIALS & SERVICES							
01-5-05-704	RECRUITMENT	260	87	-	-	-	-
01-5-05-705	ADVERTISING	-	-	-	-	-	-
01-5-05-710	COMPUTER SOFTWARE MAINT	-	86	1,500	1,500	1,500	1,500
01-5-05-714	OFFICE SUPPLIES	1,064	839	1,200	1,200	1,200	1,200

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
01-5-05-715	POSTAGE	-	2	-	-	-	-
01-5-05-717	OFFICE EQUIPMENT	-	-	100	100	100	100
01-5-05-718	LEASES	1,100	1,300	1,400	1,400	1,400	1,400
01-5-05-721	COPIER/PRINTER	645	846	1,000	1,000	1,000	1,000
01-5-05-726	CONTRACTED SERVICES	35,002	43,728	48,000	42,000	42,000	42,000
01-5-05-727	PERMITS & FEES	270	442	300	300	300	300
01-5-05-731	SPECIAL EVENTS	-	42	1,000	500	500	500
01-5-05-733	DUES & SUBSCRIPTIONS	6,283	9,075	9,000	6,750	6,750	6,750
01-5-05-735	TELEPHONE	1,167	1,067	1,200	1,200	1,200	1,200
01-5-05-736	CELLULAR PHONES	1,919	1,455	1,800	1,200	1,200	1,200
01-5-05-740	EDUCATION	(590)	447	200	200	200	200
01-5-05-743	ELECTRICITY	14,952	15,989	17,000	25,000	25,000	25,000
01-5-05-746	SMALL TOOLS & EQUIPMENT	2,938	2,915	3,500	3,500	3,500	3,500
01-5-05-755	GAS/OIL	2,378	2,380	2,500	2,500	2,500	2,500
01-5-05-771	MEDICAL TESTING & SERVICES	179	35	300	300	300	300
01-5-05-780	CREDIT CARD FEE	7,984	9,886	9,800	9,800	9,800	9,800
01-5-05-782	UNIFORMS	369	531	1,000	1,000	1,000	1,000
01-5-05-786	PARK MAINTENANCE	17,979	16,913	20,000	20,000	20,000	20,000
01-5-05-793	MEETINGS/WORKSHOPS	151	124	200	200	200	200
01-5-05-795	SUPPLIES	14,371	14,179	15,000	15,000	15,000	15,000
01-5-05-796	VEHICLE MAINTENANCE	3,634	5,059	4,000	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES		112,055	127,477	140,000	138,650	138,650	138,650
CAPITAL OUTLAY							
01-5-05-906	CAPITAL OUTLAY	42,667	122,451	168,875	60,000	60,000	60,000
TOTAL CAPITAL OUTLAY		42,667	122,451	168,875	60,000	60,000	60,000
05-000 TOTAL PARKS		334,337	406,968	488,168	425,586	425,586	425,586
06-000 POLICE							
MATERIALS & SERVICES							
01-5-06-783	DCSD - POLICING SERVICES - FIXED	565,688	588,316	611,849	661,200	661,200	661,200
	DCSO - POLICING SERVICES - VARIABLE		-	-	65,000	65,000	65,000
TOTAL MATERIALS & SERVICES		565,688	588,316	611,849	726,200	726,200	726,200

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
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06-000 TOTAL POLICE	565,688	588,316	611,849	726,200	726,200	726,200
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PLANNING

07-000 COMMUNITY DEVELOPMENT

GRANTS & PASS THROUGHES						
01-5-07-300 BUILDING INSPECTIONS	421	620	-	-	-	-
01-5-07-301 ELECTRICAL INSPECTION	-	-	-	-	-	-
01-5-07-302 STATE BUILDING FEES	50	11	-	-	-	-
TOTAL GRANTS & PASS THROUGHES	471	631	-	-	-	-

PERSONNEL SERVICES						
SALARIES AND WAGES	217,473	211,819	233,796	222,682	222,682	222,682
PAYROLL TAXES, INSURANCE, AND BENEFITS	88,835	91,792	125,949	100,357	100,357	100,357
TOTAL PERSONNEL SERVICES	306,308	303,611	359,745	323,040	323,040	323,040

MATERIALS & SERVICES						
01-5-07-704 RECRUITMENT	-	-	100	-	-	-
01-5-07-705 ADVERTISING	2,832	1,717	2,500	2,500	2,500	2,500
01-5-07-710 COMPUTER SOFTWARE MAINT	-	-	150	150	150	150
01-5-07-714 OFFICE SUPPLIES	2,285	2,614	2,500	2,500	2,500	2,500
01-5-07-715 POSTAGE	980	908	1,000	1,000	1,000	1,000
01-5-07-717 OFFICE EQUIPMENT	-	1,696	1,500	1,500	1,500	1,500
01-5-07-721 COPIER/PRINTER	3,705	4,590	2,900	2,900	2,900	2,900
01-5-07-726 CONTRACTED SERVICES	9,384	5,840	15,000	142,000	142,000	142,000
01-5-07-727 PERMITS & FEES	10	17	100	100	100	100
01-5-07-733 DUES & SUBSCRIPTIONS	355	914	4,300	4,000	4,000	4,000
01-5-07-735 TELEPHONE	987	923	970	1,100	1,100	1,100
01-5-07-736 CELLULAR PHONES	345	157	400	400	400	400
01-5-07-740 EDUCATION	618	2,764	2,500	2,500	2,500	2,500
01-5-07-746 SMALL TOOLS & EQUIPMENT	-	-	100	100	100	100
01-5-07-755 GAS & OIL	-	-	200	200	200	200
01-5-07-757 PLANNING COMMISSION	481	737	750	750	750	750
01-5-07-777 LEGAL FEES	20,773	32,760	45,000	40,000	40,000	40,000

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
01-5-07-780	CREDIT CARD FEE	1,139	818	350	350	350	350
01-5-07-783	PUBLIC OUTREACH	-	-	500	500	500	500
01-5-07-789	MILEAGE/TRAVEL REIMBURSEMENT	-	53	100	100	100	100
01-5-07-793	MEETINGS/WORKSHOPS	51	123	250	250	250	250
01-5-07-796	STATE GRANTS	-	-	-	32,132	32,132	32,132
TOTAL MATERIALS & SERVICES		43,945	56,631	81,170	235,032	235,032	235,032
07-000 TOTAL COMMUNITY DEVELOPMENT		350,724	360,873	440,915	558,072	558,072	558,072
08-000 SUPPORT							
GRANTS & PASS THROUGHES							
01-5-08-309	CITY MANAGED ACCOUNTS	9,573	10,526	10,500	-	-	-
01-5-08-311	COMMUNITY SERVICES GRANT	13,721	19,998	20,000	-	-	-
01-5-08-312	CHAMBER OF COMMERCE	250,000	250,000	250,000	-	-	-
01-5-08-319	OTHER GRANTS - HOUSING WORKS	-	15,463	-	-	-	-
01-5-08-325	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-08-340	STATE GRANTS	32,132	32,133	32,132	-	-	-
TOTAL GRANTS & PASS THROUGHES		305,426	328,120	312,632	-	-	-
TOTAL SUPPORT		305,426	328,120	312,632	-	-	-
09-000 ECONOMIC DEVELOPMENT							
MATERIALS & SERVICES							
01-5-09-733	DUES & SUBSCRIPTIONS	-	-	-	7,500	7,500	7,500
01-5-09-791	ECONOMIC DEVELOPMENT	-	-	-	93,000	93,000	93,000
01-5-09-796	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		-	-	-	100,500	100,500	100,500
09-000 TOTAL ECONOMIC DEVELOPMENT		-	-	-	100,500	100,500	100,500
TOTAL EXPENDITURES		2,295,416	2,383,202	2,647,287	2,821,256	2,821,256	2,821,256

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
TOTAL REQUIREMENTS	\$ 2,319,366	\$ 2,388,202	\$ 4,228,309	\$ 4,034,381	\$ 4,034,381	\$ 4,034,381
01-GENERAL FUND NET TOTAL	\$ 1,305,794	\$ 1,552,733	\$ -	\$ -	\$ -	\$ -



Street Fund

RESPONSIBLE MANAGER: Paul Bertagna, Public Works Director

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

Fund Resources

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

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Completed the 2019 overlay/chip seal/crack seal projects
- Updated GIS layers
- Constructed Locust St. Multi-use Path project
- The W. Hood and Sun Ranch bike lane project will be further evaluated in the 2020 traffic safety audit
- Implemented the new Transportation SDC rates on January 1, 2020.
- Procured mini-excavator

Objectives that are still being considered include:

- Started the US 20/Locust Project Development with ODOT to refine the preliminary design concepts and establish the Right-of-Way footprint (*Council Goal)

Objectives for FY 2020/21 Work Plan:

- Conduct a traffic safety audit to develop future safety improvements (*Council Goal)
- Develop and adopt certain TSP amendments that will update portions of the original 2010 TSP capacity analysis to 2040 growth projections (*Council Goal)
- Complete Locust/US 20 Roundabout 30% design that will be submitted to the State Traffic Engineer for review and approval (*Council Goal)
- Update Street Maintenance Inventory and PCI ratings
- Develop Bid/specs for a new downtown snow removal contract that will provide snow removal for the public sidewalks and parking areas.
- Update URA street improvement project schedules
- Develop scope and procure consultant for the E. Portal master plan and start the project
- Construct overlay projects
- Construct sealcoat and chipseal projects
- Continue striping and signage improvements



Fund Summaries

Governmental Funds

STREET FUND BUDGET SUMMARY:

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2020/21
RESOURCES	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
Revenues:						
Other Taxes	\$ 186,213	\$ 190,152	\$ 170,000	\$ 136,000	\$ 136,000	\$ 136,000
Franchise Fees	386,744	439,101	428,900	471,535	471,535	471,535
Licenses And Fees	3,305	4,970	4,000	7,000	7,000	7,000
Intergovernmental	179,965	609,259	221,900	160,766	160,766	160,766
Interest	8,445	17,488	14,000	12,000	12,000	12,000
Miscellaneous	59,999	71,898	3,927	4,559	4,559	4,559
Total Revenues	824,671	1,332,868	842,727	791,860	791,860	791,860
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	470,168	618,958	754,315	1,041,473	1,041,473	1,041,473
TOTAL RESOURCES	\$ 1,294,839	\$ 1,951,826	\$ 1,597,042	\$ 1,833,333	\$ 1,833,333	\$ 1,833,333
REQUIREMENTS	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2020/21
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 213,085	\$ 250,849	\$ 304,031	\$ 345,772	\$ 345,772	\$ 345,772
Materials & Services	274,854	258,926	346,410	406,021	406,021	406,021
Capital Improvements	173,806	594,589	181,200	291,750	291,750	291,750
Debt Service	6,326	927	927	1,059	1,059	1,059
Total Expenditures	668,071	1,105,291	832,568	1,044,601	1,044,601	1,044,601
Operating Contingency	-	-	108,407	125,299	125,299	125,299
Reserves	-	-	648,787	656,033	656,033	656,033
Transfers Out	7,810	3,800	7,280	7,400	7,400	7,400
TOTAL REQUIREMENTS	675,881	1,109,091	1,597,042	1,833,333	1,833,333	1,833,333
NET TOTAL	\$ 618,958	\$ 842,735	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
03 - STREET FUND							
RESOURCES							
REVENUE							
03-4-00-301	INTEREST EARNED	\$ 8,445	\$ 17,488	\$ 14,000	\$ 12,000	\$ 12,000	\$ 12,000
03-4-00-306	STATE HIGHWAY TAX	158,394	191,843	195,000	159,166	159,166	159,166
03-4-00-307	BIKE/FOOTPATH TAX	1,566	1,914	1,900	1,600	1,600	1,600
03-4-00-314	PUBLIC WORKS FEES	3,305	4,970	4,000	7,000	7,000	7,000
03-4-00-328	WATER LINES FRANCHISE	43,448	49,403	49,000	53,200	53,200	53,200
03-4-00-330	TELEPHONE FRANCHISE	10,569	12,937	12,000	12,000	12,000	12,000
03-4-00-331	TELEVISION FRANCHISE	40,408	45,008	40,000	40,000	40,000	40,000
03-4-00-333	C.E.C. FRANCHISE	192,956	225,276	220,000	250,000	250,000	250,000
03-4-00-342	SALE OF ASSETS	-	-	2,000	2,000	2,000	2,000
03-4-00-344	GARBAGE FRANCHISE	35,204	39,816	40,000	40,000	40,000	40,000
03-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
03-4-00-351	SEWER LINES FRANCHISE	64,159	66,661	67,900	76,335	76,335	76,335
03-4-00-360	MISCELLANEOUS	-	6,687	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	59,409	63,801	927	1,059	1,059	1,059
03-4-00-369	LOCAL GAS TAX	186,213	190,152	170,000	136,000	136,000	136,000
03-4-00-390	STREET PERMITS	590	1,410	1,000	1,500	1,500	1,500
REVENUE SUBTOTAL		804,666	917,366	817,727	791,860	791,860	791,860
GRANTS & PASS THROUGHs							
03-4-00-640	STATE GRANTS	20,005	415,502	25,000	-	-	-
TOTAL GRANTS & PASS THROUGHs		20,005	415,502	25,000	-	-	-
TOTAL REVENUE		824,671	1,332,868	842,727	791,860	791,860	791,860
BEGINNING FUND BALANCE							
03-4-00-400	BEGINNING FUND BALANCE	470,168	618,958	754,315	1,041,473	1,041,473	1,041,473
TOTAL BEGINNING FUND BALANCE		470,168	618,958	754,315	1,041,473	1,041,473	1,041,473
TRANSFERS							
03-4-00-510	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
TOTAL TRANSFERS IN		-	-	-	-	-	-

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
TOTAL RESOURCES		\$ 1,294,839	\$ 1,951,826	\$ 1,597,042	\$ 1,833,333	\$ 1,833,333	\$ 1,833,333
REQUIREMENTS							
OPERATING CONTINGENCIES							
03-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 108,407	\$ 125,299	\$ 125,299	\$ 125,299
03-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	435,418	433,174	433,174	433,174
TOTAL OPERATING CONTINGENCIES		-	-	543,825	558,473	558,473	558,473
RESERVES							
03-5-00-440	DEVELOPMENT AGREEMENTS	-	-	-	-	-	-
03-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	213,369	222,859	222,859	222,859
TOTAL RESERVES		-	-	213,369	222,859	222,859	222,859
TRANSFERS							
03-5-00-602	TRANSFER TO CITY HALL FUND	7,810	3,800	7,280	7,400	7,400	7,400
TOTAL TRANSFERS		7,810	3,800	7,280	7,400	7,400	7,400
EXPENITURES							
PERSONNEL SERVICES							
SALARIES AND WAGES		131,019	156,014	182,636	206,536	206,536	206,536
PAYROLL TAXES, INSURANCE, AND BENEFITS		82,066	94,835	121,395	139,237	139,237	139,237
TOTAL PERSONNEL SERVICES		213,085	250,849	304,031	345,772	345,772	345,772
MATERIALS & SERVICES							
03-5-00-704	RECRUITMENT	-	114	200	-	-	-
03-5-00-705	ADVERTISING	166	-	-	-	-	-
03-5-00-706	AUDIT FEES	3,640	4,563	6,400	6,400	6,400	6,400
03-5-00-710	COMPUTER SOFTWARE MAINT.	785	910	3,481	4,000	4,000	4,000
03-5-00-713	DEVELOPMENT REVIEW	2,098	5,114	3,000	7,000	7,000	7,000
03-5-00-714	OFFICE SUPPLIES	688	704	900	900	900	900

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
03-5-00-715	POSTAGE	64	42	75	75	75	75
03-5-00-717	OFFICE EQUIPMENT	-	-	200	200	200	200
03-5-00-721	COPIER/PRINTER	-	411	775	775	775	775
03-5-00-726	CONTRACTED SERVICES	28,673	25,962	35,000	69,500	69,500	69,500
03-5-00-727	PERMITS & FEES	1,113	1,284	1,000	1,000	1,000	1,000
03-5-00-733	DUES & SUBSCRIPTIONS	75	-	100	100	100	100
03-5-00-735	TELEPHONE	981	941	1,200	1,200	1,200	1,200
03-5-00-736	CELLULAR PHONES	1,074	1,076	1,225	1,300	1,300	1,300
03-5-00-740	EDUCATION	(132)	524	1,000	1,000	1,000	1,000
03-5-00-743	ELECTRICITY	5,659	5,827	7,000	6,500	6,500	6,500
03-5-00-746	SMALL TOOLS & EQUIPMENT	5,293	3,412	6,000	6,000	6,000	6,000
03-5-00-749	ROAD MAINTENANCE	152,260	72,467	140,000	125,000	125,000	125,000
03-5-00-755	GAS/OIL	5,673	6,540	6,500	6,500	6,500	6,500
03-5-00-761	STREET TREES	-	863	3,000	2,000	2,000	2,000
03-5-00-762	STREET SIGNS	14,640	11,060	12,000	15,000	15,000	15,000
03-5-00-765	IMPROVEMENTS & REPAIRS	-	36,999	35,000	25,000	25,000	25,000
03-5-00-766	INS: COMP/LIA/UMB	10,345	12,321	13,000	15,000	15,000	15,000
03-5-00-768	INTERNAL GENERAL FUND SVCS	9,300	10,400	9,854	10,071	10,071	10,071
03-5-00-771	MEDICAL TESTING & SERVICES	165	86	500	500	500	500
03-5-00-773	SNOW REMOVAL/STREET CLEANING	4,565	20,082	20,000	50,000	50,000	50,000
03-5-00-777	LEGAL FEES	-	2,015	5,000	5,000	5,000	5,000
03-5-00-778	STREET LIGHTS	725	9,328	10,000	10,000	10,000	10,000
03-5-00-782	UNIFORMS	514	790	1,500	1,500	1,500	1,500
03-5-00-793	MEETINGS/WORKSHOPS	373	361	500	500	500	500
03-5-00-795	SUPPLIES	13,979	9,123	10,000	20,000	20,000	20,000
03-5-00-796	VEHICLE MAINTENANCE	12,138	15,557	12,000	14,000	14,000	14,000
TOTAL MATERIALS & SERVICES		274,854	258,926	346,410	406,021	406,021	406,021
DEBT SERVICE							
03-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	6,122	846	846	1,002	1,002	1,002
03-5-00-821	IFA LOAN PAYMENT - INTEREST	204	81	81	57	57	57
TOTAL DEBT SERVICE		6,326	927	927	1,059	1,059	1,059
CAPITAL OUTLAY							
03-5-00-906	CAPITAL OUTLAY	99,459	505,172	59,700	11,750	11,750	11,750

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
03-5-00-916	INFRASTRUCTURE	74,347	89,417	121,500	280,000	280,000	280,000
TOTAL CAPITAL OUTLAY		173,806	594,589	181,200	291,750	291,750	291,750
TOTAL EXPENDITURES		668,071	1,105,291	832,568	1,044,602	1,044,602	1,044,602
TOTAL REQUIRMENTS		\$ 675,881	\$ 1,109,091	\$ 1,597,042	\$ 1,833,333	\$ 1,833,333	\$ 1,833,333
03-STREET FUND NET TOTAL		\$ 618,958	\$ 842,735	\$ -	\$ -	\$ -	\$ -



Fund Summaries

Governmental Funds

Street SDC Fund

RESPONSIBLE MANAGER: Paul Bertagna, Public Works Director

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

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Started the US 20/Locust Project Development with ODOT to refine the preliminary design concepts and establish the Right-of Way footprint (*Council Goal)
- Constructed the Locust St. multi-use path project
- Implemented the new Transportation SDC rates on January 1, 2020

Objectives for FY 2020/21 Department Work Plan:

- Complete the US 20/Locust Project Development for the Design Acceptance Package (30%) that will be submitted to the State Traffic Engineer for review and approval (*Council Goal)
- Develop and adopt certain TSP amendments that will update portions of the original 2010 TSP system capacity analysis to 2040 growth projections (*Council Goal)

STREET SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Revenues:						
Interest	\$ 13,176	\$ 15,812	\$ 7,000	\$ 9,000	\$ 9,000	\$ 9,000
System development charges	125,615	123,756	120,000	100,000	100,000	100,000
Total Revenues	138,791	139,568	127,000	109,000	109,000	109,000
Beginning Fund Balance	853,773	916,851	668,045	974,115	974,115	974,115
TOTAL RESOURCES	\$ 992,564	\$ 1,056,419	\$ 795,045	\$ 1,083,115	\$ 1,083,115	\$ 1,083,115
REQUIREMENTS	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 75,713	\$ 15,893	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Improvements	-	360,000	-	-	-	-
Total Expenditures	75,713	375,893	250,000	200,000	200,000	200,000
Reserve for Future Expenditures	-	-	545,045	883,115	883,115	883,115
TOTAL REQUIREMENTS	75,713	375,893	795,045	1,083,115	1,083,115	1,083,115
NET TOTAL	\$ 916,851	\$ 680,526	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
07 - STREET SDC							
RESOURCES							
REVENUE							
07-4-00-301	INTEREST EARNED	\$ 13,176	\$ 15,812	\$ 7,000	\$ 9,000	\$ 9,000	\$ 9,000
07-4-00-394	TRANSPORTATION SDC	125,615	123,756	120,000	100,000	100,000	100,000
TOTAL REVENUE		138,791	139,568	127,000	109,000	109,000	109,000
BEGINNING FUND BALANCE							
07-4-00-400	BEGINNING FUND BALANCE	853,773	916,851	668,045	974,115	974,115	974,115
TOTAL BEGINNING FUND BALANCE		853,773	916,851	668,045	974,115	974,115	974,115
TOTAL RESOURCES		\$ 992,564	\$ 1,056,419	\$ 795,045	\$ 1,083,115	\$ 1,083,115	\$ 1,083,115
REQUIRMENTS							
RESERVE FOR FUTURE EXPENDITURES							
07-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 545,045	\$ 883,115	\$ 883,115	\$ 883,115
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	545,045	883,115	883,115	883,115
EXPENDITURES							
MATERIALS & SERVICES							
07-5-00-726	CONTRACTED SERVICE	75,713	15,893	250,000	200,000	200,000	200,000
TOTAL MATERIALS & SERVICES		75,713	15,893	250,000	200,000	200,000	200,000
CAPITAL OUTLAY							
07-5-00-906	CAPITAL OUTLAY	-	360,000	-	-	-	-
TOTAL CAPITAL OUTLAY		-	360,000	-	-	-	-
TOTAL EXPENDITURES		75,713	375,893	250,000	200,000	200,000	200,000
TOTAL REQUIRMENTS		\$ 75,713	\$ 375,893	\$ 795,045	\$ 1,083,115	\$ 1,083,115	\$ 1,083,115
07-STREET SDC FUND NET TOTAL		\$ 916,851	\$ 680,526	\$ -	\$ -	\$ -	\$ -



Capital Expenditures

Streets

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
STREET OPERATING/SDC						
Street Overlay	\$280,000	03-5-00-916	Annual	FY 2020/21	Overlays scheduled on Main Ave., Pine Meadow Village Phase III, Coyote Springs Phase I and Buck Run Phase III	Minimize annual maintenance and extend pavement life.
Art Pedestals	\$8,000	03-4-00-906	New	FY 2020/21	Install pedestals to assist in development of art district	Magnifies visibility of art presence
Hwy 20/Locust Roundabout	\$150,000	07-5-00-726	New	FY 2020/21	Remaining investment of an initial \$250k in partnering for the design development of the roundabout project	Improve safety, mobility, and access at the intersection.



Capital Improvement Plan 5-Year Forecast Street Projects

PROJECT	Project Cost	% City	City Cost	20-21	21-22	22-23	23-24	24-25	Funding Source	
									Operating	SDC
Overlay	varies	100%	varies	280,000	150,000	150,000	210,000	210,000	100%	
TSP Amendments	50,000	100%	50,000	50,000						100%
Traffic Safety Audit	25,000	100%	25,000	25,000					100%	
US 20/Locust Proj. Development	300,000	83%	250,000	150,000						100%
US 20/Locust Rdbt Construction	4,000,000	4%	150,000		150,000					100%
Barclay/Locust Inter. Imp (Interim)	300,000	100%	300,000			300,000				100%
Barclay Alt Route Imp	750,000	100%	750,000			750,000				100%
US 20/126 Rdbt	7,200,000	10%	720,000					720,000		100%
TOTAL	12,625,000	597%	2,245,000	505,000	300,000	1,200,000	210,000	930,000		
Total Street Fund				305,000	150,000	150,000	210,000	210,000		
Total Street SDC Fund				200,000	150,000	1,050,000		720,000		
TOTAL				505,000	300,000	1,200,000	210,000	930,000		



Fund Summaries

Governmental Funds

Park SDC Fund

RESPONSIBLE MANAGER: Paul Bertagna, Public Works Director

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. The City is planning updating the Park Master plan in FY 2021/22.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include

- Completed design/permitting of Creekside Park riparian restoration project
- Completed design/permitting of the Creekside Park footbridge ADA improvements
- Completed design of the new Sun Ranch Park
- Applied for grant and constructed the new play structure at Village Green Park

Objectives for FY 2020/21 Department Work Plan:

- Develop scope and procure consultant for the East Portal Master Planning project. Start the planning work associated with the future park and open space improvements associated with the East Portal (*Council Goal)
- Update the Urban Renewal Park and Open Space project list

PARK SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Revenues:						
Interest	\$ 3,838	\$ 10,215	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
System development charges	164,903	128,844	75,000	90,000	90,000	90,000
Intergovernmental	-	-	36,813	36,813	36,813	36,813
Total Revenues	168,741	139,059	117,813	132,813	132,813	132,813
Beginning Fund Balance	178,057	346,798	482,905	520,189	520,189	520,189
TOTAL RESOURCES	\$ 346,798	\$ 485,857	\$ 600,718	\$ 653,001	\$ 653,001	\$ 653,001
REQUIREMENTS	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	106,875	12,500	12,500	12,500
Total Expenditures	-	-	106,875	12,500	12,500	12,500
Reserve for Future Expenditures	-	-	493,843	640,501	640,501	640,501
TOTAL REQUIREMENTS	-	-	600,718	653,001	653,001	653,001
NET TOTAL	\$ 346,798	\$ 485,857	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
12 - PARK SDC							
RESOURCES							
REVENUE							
12-4-00-301	INTEREST EARNED	\$ 3,838	\$ 10,215	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
12-4-00-321	PARK SDC	164,903	128,844	75,000	90,000	90,000	90,000
TOTAL REVENUES		168,741	139,059	81,000	96,000	96,000	96,000
GRANTS & PASS THROUGHES							
12-4-00-665	OTHER GRANTS	-	-	36,813	36,813	36,813	36,813
TOTAL GRANTS & PASS THROUGHES		-	-	36,813	36,813	36,813	36,813
TOTAL REVENUES		168,741	139,059	117,813	132,813	132,813	132,813
BEGINNING FUND BALANCE							
12-4-00-400	BEGINNING FUND BALANCE	178,057	346,798	482,905	520,189	520,189	520,189
TOTAL BEGINNING FUND BALANCE		178,057	346,798	482,905	520,189	520,189	520,189
TOTAL RESCOURS		\$ 346,798	\$ 485,857	\$ 600,718	\$ 653,001	\$ 653,001	\$ 653,001
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
12-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 493,843	\$ 640,501	\$ 640,501	\$ 640,501
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	493,843	640,501	640,501	640,501
CAPITAL OUTLAY							
12-5-00-906	CAPITAL OUTLAY	-	-	106,875	12,500	12,500	12,500
12-5-00-952	CLEMENS PARK	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	106,875	12,500	12,500	12,500
TOTAL EXPENDITURES		-	-	106,875	12,500	12,500	12,500
TOTAL REQUIREMENTS		\$ -	\$ -	\$ 600,718	\$ 653,001	\$ 653,001	\$ 653,001
12-PARK SDC FUND NET TOTAL		\$ 346,798	\$ 485,857	\$ -	\$ -	\$ -	\$ -



Fund Summaries

Governmental Funds

Parking District Fund

RESPONSIBLE MANAGER: Paul Bertagna, Public Works Director

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.

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Completed design for future Parking District Improvement projects north of Main Avenue as part of the Adams Avenue streetscape design
- Constructed bulb-out and crosswalk improvement on Main Ave. behind City Hall as part of the Locust Multi-use Path project. The remaining sidewalk improvements are required to be installed by the Developer as part of their Site Plan Conditions of Approval.

Objectives FY 2020/21 Department Work Plan:

- Prioritize and schedule Parking District Improvement projects associated with the updated Urban Renewal Plan

PARKING DISTRICT FUND BUDGET SUMMARY:

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2020/21
RESOURCES	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
Revenues:						
Licenses And Fees	\$ 15,433	\$ 15,694	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Reimbursements	-	-	-	-	-	-
Interest	2,859	5,087	2,400	2,000	2,000	2,000
Total Revenues	18,292	20,781	16,900	16,500	16,500	16,500
Beginning Fund Balance	175,417	193,709	213,501	234,439	234,439	234,439
TOTAL RESOURCES	\$ 193,709	\$ 214,490	\$ 230,401	\$ 250,939	\$ 250,939	\$ 250,939
REQUIREMENTS	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Expenditures:						
Capital Improvements	\$ -	\$ -	\$ 35,000	\$ 27,000	\$ 27,000	\$ 27,000
Total Expenditures	-	-	35,000	27,000	27,000	27,000
Reserve for Future Expenditures	-	-	195,401	223,939	223,939	223,939
TOTAL REQUIREMENTS	-	-	230,401	250,939	250,939	250,939
NET TOTAL	\$ 193,709	\$ 214,490	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
13- PARKING DISTRICT FUND							
RESOURCES							
REVENUES							
13-4-00-301	INTEREST EARNED	\$ 2,859	\$ 5,087	\$ 2,400	\$ 2,000	\$ 2,000	\$ 2,000
13-4-00-375	PARKING DISTRICT	15,433	15,694	14,500	14,500	14,500	14,500
13-4-00-376	REIMBURSEMENT FEE	-	-	-	-	-	-
TOTAL REVENUES		18,292	20,781	16,900	16,500	16,500	16,500
BEGINNING FUND BALANCE							
13-4-00-400	BEGINNING FUND BALANCE	175,417	193,709	213,501	234,439	234,439	234,439
TOTAL BEGINNING FUND BALANCE		175,417	193,709	213,501	234,439	234,439	234,439
TOTAL RESOURCES		\$ 193,709	\$ 214,490	\$ 230,401	\$ 250,939	\$ 250,939	\$ 250,939
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
13-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 195,401	\$ 223,939	\$ 223,939	\$ 223,939
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	195,401	223,939	223,939	223,939
EXPENDITURES							
CAPITAL OUTLAY							
13-5-00-906	CAPITAL OUTLAY	-	-	35,000	27,000	27,000	27,000
TOTAL CAPITAL OUTLAY		-	-	35,000	27,000	27,000	27,000
TOTAL EXPENDITURES		-	-	35,000	27,000	27,000	27,000
TOTAL REQUIRMENTS		\$ -	\$ -	\$ 230,401	\$ 250,939	\$ 250,939	\$ 250,939
13-PARKING DISTRICT FUND NET TOTAL		\$ 193,709	\$ 214,490	\$ -	\$ -	\$ -	\$ -



Fund Summaries

Governmental Funds

City Hall Debt Service Fund

RESPONSIBLE MANAGER: Joe O'Neill, Finance Director

DESCRIPTION: This fund was originally classified as capital project fund for the new city hall which accounted for the revenue received from the sale of property and bond proceeds to pay for the construction & furnishing of the building. In FY 2008/09, the fund was reclassified to a debt service fund and only accounts for debt service payments for the city hall. The city hall debt is scheduled to be retired in 2028. The General Fund, Water Fund, Sewer Fund and Street fund all contribute via fund transfer to the annual debt service requirement obligation by the City Hall Debt Service Fund.

Budget Highlights

- Main source of revenue is transfers from other funds to pay the annual debt service payment of \$52,510.

CITY HALL DEBT SERVICE FUND BUDGET SUMMARY:

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
RESOURCES						
Revenue:						
Interest/Loan Proceeds	\$ 651	\$ 589	\$ 400	\$ 200	\$ 200	\$ 200
Total Revenues	651	589	400	200	200	200
Beginning Fund Balance	37,623	40,284	8,539	5,861	5,861	5,861
Transfers In	53,320	20,000	52,000	52,000	52,000	52,000
TOTAL RESOURCES	\$ 91,594	\$ 60,873	\$ 60,939	\$ 58,061	\$ 58,061	\$ 58,061
REQUIREMENTS						
Expenditure:						
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	51,310	52,610	54,665	52,510	52,510	52,510
Total Expenditure	51,310	52,610	54,665	52,510	52,510	52,510
Reserve for Future Expenditures	-	-	6,274	5,551	5,551	5,551
TOTAL REQUIREMENTS	51,310	52,610	60,939	58,061	58,061	58,061
NET TOTAL	\$ 40,284	\$ 8,263	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
18 - CITY HALL DEBT SERVICE							
RESOURCES							
REVENUES							
18-4-00-301	INTEREST EARNED	\$ 651	\$ 589	\$ 400	\$ 200	\$ 200	\$ 200
18-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
18-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
TOTAL REVENUES		651	589	400	200	200	200
BEGINNING FUND BALANCE							
18-4-00-400	BEGINNING FUND BALANCE	37,623	40,284	8,539	5,861	5,861	5,861
TOTAL BEGINNING FUND BALANCE		37,623	40,284	8,539	5,861	5,861	5,861
TRANSFERS							
18-4-00-509	TRANSFERS FROM OTHER FUNDS	29,370	15,000	28,600	28,600	28,600	28,600
18-4-00-510	TRANSFER FROM GENERAL FUND	23,950	5,000	23,400	23,400	23,400	23,400
TOTAL TRANSFERS		53,320	20,000	52,000	52,000	52,000	52,000
TOTAL RESOURCES		\$ 91,594	\$ 60,873	\$ 60,939	\$ 58,061	\$ 58,061	\$ 58,061
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
18-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 6,274	\$ 5,551	\$ 5,551	\$ 5,551
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	6,274	5,551	5,551	5,551
EXPENDITURES							
MATERIALS & SERVICES							
18-5-00-726	CONTRACTED SERVICE	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		-	-	-	-	-	-
DEBT SERVICE							
18-5-00-800	BANK LOAN INTEREST	17,310	16,610	15,665	14,510	14,510	14,510
18-5-00-820	BANK LOAN PRINCIPAL	34,000	36,000	39,000	38,000	38,000	38,000
18-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
TOTAL DEBT SERVICE		51,310	52,610	54,665	52,510	52,510	52,510

	FY 2017/18 ACTUAL		FY 2018/19 ACTUAL		FY 2019/20 BUDGET		FY 2020/21 MANAGER PROPOSED		FY 2020/21 COMMITTEE APPROVED		FY 2020/21 COUNCIL ADOPTED	
TOTAL EXPENDITURES	51,310		52,610		54,665		52,510		52,510		52,510	
TOTAL REQUIRMENTS	\$	51,310	\$	52,610	\$	60,939	\$	58,061	\$	58,061	\$	58,061
18-CITY HALL DEBT SERVICE FUND NET TOTAL	\$	40,284	\$	8,263	\$	-	\$	-	\$	-	\$	-



Water Fund

RESPONSIBLE MANAGER: Paul Bertagna, Public Works Director

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

Fund Resources

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

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Finalized permitting for Well #4 (*Council Goal)
- Designed and bid the Well #4 Phase A Improvements, which is the drilling/testing and development of a new water supply well (*Council Goal)
- Completed the design and construction of the 8" Distribution Improvements on N. Oak St. from Main to Adams (*Council Goal)
- Completed the construction of the 8" Distribution Improvements on the Hood Alley from S. Fir to S. Larch St. (*Council Goal)
- Updated GIS layers

Objectives for FY 2020/21 Department Work Plan:

- Complete the design/bid of Well 4 Phase B, which is the construction of the well house, pumping and piping equipment (*Council Goal)
- Construct Well 4 Phase A & B (*Council Goal)
- Design and construct 8" Distribution Improvements on E. Jefferson Ave (South Alley) from Cedar to Locust to replace the existing 3" steel line that was installed in the 1940s (*Council Goal)
- Design and construct 8" Distribution Improvements on E. Washington Ave (South Alley) from Cedar to Locust to replace the existing 3" steel line that was installed in the 1940 (*Council Goal)
- Conduct GIS GPS accuracy survey and modify existing GIS layers as necessary
- Procure 75 hp back-up well motor for enhanced system reliability (*Council Goal)
- Update Water Rate Model to verify revenue and expenditure assumptions (*Council Goal)



Fund Summaries

Proprietary Funds

WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Revenues:						
Water Receipts	\$ 620,688	\$ 705,764	\$ 700,000	\$ 760,000	\$ 760,000	\$ 760,000
Charges For Services	96,602	70,106	67,200	87,900	87,900	87,900
Licenses And Fees	4,440	6,340	6,000	8,000	8,000	8,000
Intergovernmental	-	-	-	-	-	-
Interest	14,483	29,346	20,000	15,000	15,000	15,000
Miscellaneous	5,063	19,606	1,157	1,157	1,157	1,157
Total Revenues	741,276	831,162	794,357	872,057	872,057	872,057
Beginning Fund Balance	855,246	1,023,572	1,317,275	1,479,452	1,479,452	1,479,452
TOTAL RESOURCES	\$ 1,596,522	\$ 1,854,734	\$ 2,111,632	\$ 2,351,509	\$ 2,351,509	\$ 2,351,509
REQUIREMENTS	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 234,894	\$ 264,064	\$ 321,507	\$ 340,833	\$ 340,833	\$ 340,833
Materials & Services	280,098	252,349	283,704	285,521	285,521	285,521
Capital Improvements	44,445	3,216	112,444	170,800	170,800	170,800
Debt Service	4,023	657	657	657	657	657
Total Expenditures	563,460	520,286	718,312	797,811	797,811	797,811
Operating Contingency	-	-	100,869	104,392	104,392	104,392
Reserves	-	-	1,283,611	1,440,406	1,440,406	1,440,406
Transfers Out	9,490	4,400	8,840	8,900	8,900	8,900
TOTAL REQUIREMENTS	\$ 572,950	\$ 524,686	\$ 2,111,632	\$ 2,351,509	\$ 2,351,509	\$ 2,351,509
NET TOTAL	\$ 1,023,572	\$ 1,330,048	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
02 - WATER FUND							
RESOURCES							
REVENUE							
02-4-00-301	INTEREST EARNED	\$ 14,483	\$ 29,346	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000
02-4-00-314	PUBLIC WORKS FEES	4,440	6,340	6,000	8,000	8,000	8,000
02-4-00-324	WATER PROCESSING/TRANS FEE	5,735	6,114	4,500	4,500	4,500	4,500
02-4-00-325	WATER PENALTIES	9,781	9,220	8,000	8,000	8,000	8,000
02-4-00-341	BACKFLOW TESTING FEES	12,852	8,474	13,000	13,000	13,000	13,000
02-4-00-342	SALE OF ASSETS	-	16,618	500	500	500	500
02-4-00-359	WATER MITIGATION FEES	8,106	-	-	20,000	20,000	20,000
02-4-00-360	MISCELLANEOUS	666	655	-	-	-	-
02-4-00-362	REFUNDS/REIMBURSEMENTS	4,397	2,333	657	657	657	657
02-4-00-371	WATER RECEIPTS	620,688	705,764	700,000	760,000	760,000	760,000
02-4-00-372	SERVICE RECONNECT FEE	320	480	200	400	400	400
02-4-00-373	METER INSTALL	58,159	39,026	35,000	35,000	35,000	35,000
02-4-00-377	BULK WATER	1,649	4,292	5,000	5,000	5,000	5,000
02-4-00-388	WATER TAP FEE	-	2,500	1,500	2,000	2,000	2,000
REVENUE SUBTOTAL		741,276	831,162	794,357	872,057	872,057	872,057
GRANTS & PASS THROUGHs							
02-4-00-650	STATE GRANTS	-	-	-	-	-	-
TOTAL GRANTS & PASS THROUGHs		-	-	-	-	-	-
TOTAL REVENUE		741,276	831,162	794,357	872,057	872,057	872,057
BEGINNING FUND BALANCE							
02-4-00-400	BEGINNING FUND BALANCE	855,246	1,023,572	1,317,275	1,479,452	1,479,452	1,479,452
TOTAL BEGINNING FUND BALANCE		855,246	1,023,572	1,317,275	1,479,452	1,479,452	1,479,452
TRANSFERS							
02-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
TOTAL RESOURCES	\$ 1,596,522	\$ 1,854,734	\$ 2,111,632	\$ 2,351,509	\$ 2,351,509	\$ 2,351,509

REQUIREMENTS

OPERATING CONTINGENCIES

02-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 100,869	\$ 104,392	\$ 104,392	\$ 104,392
02-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	207,956	406,964	406,964	406,964
TOTAL OPERATING CONTINGENCIES		-	-	308,825	511,356	511,356	511,356

RESERVES

02-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	548,934	595,735	595,735	595,735
02-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	526,721	437,707	437,707	437,707
TOTAL RESERVES		-	-	1,075,655	1,033,442	1,033,442	1,033,442

TRANSFERS

02-5-00-602	TRANSFER TO CITY HALL FUND	9,490	4,400	8,840	8,900	8,900	8,900
TOTAL TRANSFERS		9,490	4,400	8,840	8,900	8,900	8,900

EXPENDITURES

PERSONNEL SERVICES

SALARIES AND WAGES	146,052	164,953	192,329	205,925	205,925	205,925
PAYROLL TAXES, INSURANCE, AND BENEFITS	88,842	99,111	129,178	134,908	134,908	134,908

TOTAL PERSONNEL SERVICES

234,894	264,064	321,507	340,833	340,833	340,833
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MATERIALS & SERVICES

02-5-00-704	RECRUITMENT	-	32	50	50	50
02-5-00-705	ADVERTISING	104	-	100	-	-
02-5-00-706	AUDIT FEES	2,757	3,110	3,200	3,200	3,200
02-5-00-710	COMPUTER SOFTWARE MAINT.	2,508	5,123	8,025	6,000	6,000
02-5-00-712	CHEMICALS	-	388	1,500	3,000	3,000
02-5-00-713	DEVELOPMENT REVIEW	4,196	10,162	5,000	8,000	8,000
02-5-00-714	OFFICE SUPPLIES	1,117	1,193	1,300	1,300	1,300
02-5-00-715	POSTAGE	5,504	5,919	6,400	5,900	5,900
02-5-00-717	OFFICE EQUIPMENT	-	-	500	500	500

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
02-5-00-721	COPIER/PRINTER	832	1,211	750	750	750	750
02-5-00-722	CHLORINATOR REPAIRS	-	2,786	2,000	2,000	2,000	2,000
02-5-00-726	CONTRACTED SERVICES	22,121	12,333	30,000	17,000	17,000	17,000
02-5-00-727	PERMITS & FEES	1,988	987	3,500	2,500	2,500	2,500
02-5-00-733	DUES & SUBSCRIPTIONS	719	685	750	750	750	750
02-5-00-735	TELEPHONE	1,047	998	1,200	1,200	1,200	1,200
02-5-00-736	CELLULAR PHONES	690	859	775	1,100	1,100	1,100
02-5-00-740	EDUCATION	175	1,028	1,500	1,500	1,500	1,500
02-5-00-743	ELECTRICITY	36,075	36,475	38,000	38,000	38,000	38,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	4,268	2,086	4,500	4,000	4,000	4,000
02-5-00-748	BACKFLOW TESTING SERVICE	14,199	13,441	15,000	15,000	15,000	15,000
02-5-00-755	GAS/OIL	3,399	4,477	4,000	4,500	4,500	4,500
02-5-00-765	IMPROVEMENTS & REPAIRS	21,130	11,441	10,000	12,000	12,000	12,000
02-5-00-766	INS: COMP/LIA/UMB	8,654	10,941	11,800	12,000	12,000	12,000
02-5-00-768	INTERNAL GENERAL FUND SERVICES	9,300	9,600	9,854	10,071	10,071	10,071
02-5-00-770	WATER LOCATE SERVICE	267	201	250	250	250	250
02-5-00-771	MEDICAL TESTING & SERVICES	134	97	200	200	200	200
02-5-00-772	ROW FRANCHISE FEE	43,448	49,403	49,000	53,200	53,200	53,200
02-5-00-775	LABORATORY FEES	1,622	2,271	6,500	6,500	6,500	6,500
02-5-00-777	LEGAL FEES	293	1,079	750	1,750	1,750	1,750
02-5-00-779	WATER SYSTEM REPAIRS	8,471	5,314	7,500	7,500	7,500	7,500
02-5-00-780	CREDIT CARD FEE	6,276	7,453	3,500	10,000	10,000	10,000
02-5-00-782	UNIFORMS	705	665	1,500	1,500	1,500	1,500
02-5-00-788	METERS & PARTS	71,941	44,123	45,000	45,000	45,000	45,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	50	-	-	-	-
02-5-00-793	MEETINGS/WORKSHOPS	159	130	200	200	200	200
02-5-00-795	SUPPLIES	2,725	223	3,000	3,000	3,000	3,000
02-5-00-796	VEHICLE MAINTENANCE	3,274	6,065	6,500	6,000	6,000	6,000
02-5-00-799	BAD DEBT EXPENSE	-	-	100	100	100	100
TOTAL MATERIALS & SERVICES		280,098	252,349	283,704	285,521	285,521	285,521
DEBT SERVICE							
02-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	3,893	599	599	621	621	621
02-5-00-821	IFA LOAN PAYMENT - INTEREST	130	58	58	35	35	35
TOTAL DEBT SERVICE		4,023	657	657	657	657	657

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
CAPITAL OUTLAY						
02-5-00-906 CAPITAL OUTLAY	44,445	3,216	112,444	170,800	170,800	170,800
TOTAL CAPITAL OUTLAY	44,445	3,216	112,444	170,800	170,800	170,800
TOTAL EXPENDITURES	563,460	520,286	718,312	797,811	797,811	797,811
TOTAL REQUIREMENTS	\$ 572,950	\$ 524,686	\$ 2,111,632	\$ 2,351,509	\$ 2,351,509	\$ 2,351,509
02-WATER FUND NET TOTAL	\$ 1,023,572	\$ 1,330,048	\$ -	\$ -	\$ -	\$ -



Fund Summaries

Special Revenue Funds

Water SDC Fund

RESPONSIBLE MANAGER: Paul Bertagna, Public Works Director

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

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished in FY 2019/20 include:

- Completed construction of the 8" Distribution improvements on the Hood Alley from S. Fir to S. Larch St. (*Council Goal)
- Completed OHA and OWRD permitting for Well #4 (*Council Goal)
- Completed the design and bidding for the Well #4 Phase A improvements, which is the drilling/testing and development of a new water supply well (*Council Goal)
- Completed the design and construction of the 8" Distribution Improvements on N. Fir St. from Main to Adams (*Council Goal)
- Completed the design and construction of the 8" Distribution Improvements on N. Oak St. from Main to Adams (*Council Goal)
- Completed the design and construction of the 12" Distribution Improvements on N. Locust St. from the Assisted Living Facility property to Black Butte Avenue (*Council Goal)

Objectives for FY 2020/21 Department Work Plan:

- Complete the design/bid of Well 4 Phase B, which is the construction of the well house, pumping and piping equipment (*Council Goal)
- Construct Well 4 Phase A & B (Council Goal)
- Design and construct the 8" Distribution improvements on E. Jefferson Ave. (South Alley) from Cedar to Locust to replace the 3" steel line installed in the 1940s (*Council Goal)
- Design and construct the 8" Distribution improvements on E. Washington Ave. (South Alley) from Cedar to Locust to replace 3" steel line that was installed in the 1940s (*Council Goal)
- Design and construct 8" Distribution Improvements on Trinity Way to connect two (2) dead-end lines. This project will increase fire flows and water quality (*Council Goal)
- Upsize development triggered 8" distribution mains to 12" to provide system capacity for future system expansion (*Council Goal)



Fund Summaries

Special Revenue Funds

WATER SDC FUND BUDGET SUMMARY:

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2020/21
RESOURCES	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
Revenues:						
Interest	\$ 30,589	\$ 58,181	\$ 40,000	\$ 28,000	\$ 28,000	\$ 28,000
System development charges	366,465	295,520	250,000	212,000	212,000	212,000
Total Revenues	397,054	353,701	290,000	240,000	240,000	240,000
Beginning Fund Balance	1,865,117	2,235,279	2,521,249	2,685,964	2,685,964	2,685,964
TOTAL RESOURCES	\$ 2,262,171	\$ 2,588,980	\$ 2,811,249	\$ 2,925,964	\$ 2,925,964	\$ 2,925,964
REQUIREMENTS	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 17,452	\$ 10,484	\$ 12,500	\$ -	\$ -	\$ -
Capital Improvements	9,440	3,776	1,021,656	1,246,700	1,246,700	1,246,700
Total Expenditures	26,892	14,260	1,034,156	1,246,700	1,246,700	1,246,700
Reserve for Future Expenditures	-	-	1,777,093	1,679,264	1,679,264	1,679,264
TOTAL REQUIREMENTS	26,892	14,260	2,811,249	2,925,964	2,925,964	2,925,964
NET TOTAL	\$ 2,235,279	\$ 2,574,720	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
11 - WATER SDC							
RESOURCES							
REVENUES							
11-4-00-301	INTEREST EARNED	\$ 30,589	\$ 58,181	\$ 40,000	\$ 28,000	\$ 28,000	\$ 28,000
11-4-00-394	WATER SDC	366,465	295,520	250,000	212,000	212,000	212,000
TOTAL REVENUE		397,054	353,701	290,000	240,000	240,000	240,000
BEGINNING FUND BALANCE							
11-4-00-400	BEGINNING FUND BALANCE	1,865,117	2,235,279	2,521,249	2,685,964	2,685,964	2,685,964
TOTAL BEGINNING FUND BALANCE		1,865,117	2,235,279	2,521,249	2,685,964	2,685,964	2,685,964
TOTAL RESOURCES							
		\$ 2,262,171	\$ 2,588,980	\$ 2,811,249	\$ 2,925,964	\$ 2,925,964	\$ 2,925,964
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
11-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,777,093	\$ 1,679,264	\$ 1,679,264	\$ 1,679,264
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,777,093	1,679,264	1,679,264	1,679,264
EXPENDITURES							
MATERIALS & SERVICES							
11-5-00-726	CONTRACTED SERVICES	17,452	10,484	12,500	-	-	-
TOTAL MATERIALS & SERVICES		17,452	10,484	12,500	-	-	-
CAPITAL OUTLAY							
11-5-00-906	CAPITAL OUTLAY	9,440	3,776	1,021,656	1,246,700	1,246,700	1,246,700
TOTAL CAPITAL OUTLAY		9,440	3,776	1,021,656	1,246,700	1,246,700	1,246,700
TOTAL EXPENDITURES		26,892	14,260	1,034,156	1,246,700	1,246,700	1,246,700
TOTAL REQUIREMENTS							
		\$ 26,892	\$ 14,260	\$ 2,811,249	\$ 2,925,964	\$ 2,925,964	\$ 2,925,964
11-WATER SDC FUND NET TOTAL							
		\$ 2,235,279	\$ 2,574,720	\$ -	\$ -	\$ -	\$ -



Capital Expenditures

Water

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
WATER OPERATING/SDC						
8" Distribution Improvements Washington Ave. South Alley - Cedar to Locust	\$55,000	02-5-00-906, 11-5-00-906	New	FY 2020/21	Upsize current mainline	Increase efficiency throughout the water distribution system
8" Distribution Improvements Jefferson Ave. South Alley - Cedar to Locust	\$50,000	02-5-00-906, 11-5-00-906	New	FY 2020/21	Upsize current mainline	Increase efficiency throughout the water distribution system
Utility Truck	\$22,500	02-5-00-906	New	FY 2020/21	Procure Utility Vehicle	Increase efficiency and productivity of Public Works operations
Well #3 Variable Frequency Drive (VFD)	\$30,000	02-5-00-906	New	FY 2020/21	Install VFD	Enhance efficiency of pump, through better control of the pump motor
Water System Back-up motor	\$70,000	02-5-00-906	New	FY 2020/21	Add back up motor compatible for each operating well	Add redundancy element to water distrubtion system
12" Waterline Upgrade	\$60,000	11-5-00-906	Upgrade	FY 2020/21	Increase waterline size when available	Increase capacity for future utility requirements
8" Distribution Improvement to waterline at Trinity Way	\$45,000	11-5-00-906	Upgrade	FY 2020/21	Connect existing dead-end lines, creating internal loop	Increase capacity for future utility requirements
Well Site #4 Design and Construction	\$1,085,000	11-5-00-906	New	FY 2020/21	Design Well #4 Phase B and construct Phase A and B	Increase City water distribution capacity, redundancy



Capital Improvement Plan 5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	20-21	21-22	22-23	23-24	24-25	Funding Source	
									Operating	SDC
Water System Parts (Back-up 75 hp motor)	70,000	-	70,000	70,000					100%	
Wells 1,2 & 3 Variable Frequency Drives	30,000		30,000	30,000					100%	
Well 3 Back-up Generator	148,500		148,500		148,500				50%	50%
Well 4 Design	150,000	115,000	35,000	35,000						100%
Well 4 Construction	1,050,000		1,050,000	1,050,000						100%
Hood Ave. S. Alley, Pine to Ash (Reconnections)	36,000	-	36,000		36,000				100%	
8" Dist Imp Wash Ave S. Alley, Cedar to Locust	55,000	-	55,000	55,000					46%	54%
8" Dist Imp Jeff Ave S. Alley, Cedar to Locust	50,000		50,000	50,000					46%	54%
8" Dist Imp Trinity Way	45,000		45,000	45,000						100%
8" Dist Imp. Edge of the Pines	368,000		368,000			368,000			46%	54%
Well #1 Improvements	297,000	-	297,000		297,000				100%	
12" Dist Imp Brooks Camp Ext. 242-Pines	65,000		65,000				65,000			100%
16" Dist Imp Trans Main from Resv to 12" split	915,000		915,000					915,000		100%
1.6 MG Reservoir	2,100,000		2,100,000					2,100,000		100%
12" Dist. Imp. - Dev. Upsizing	160,000	-	160,000	60,000	25,000	25,000	25,000	25,000		100%
New Water Master Plan	100,000		100,000		100,000					100%
TOTAL	5,639,500	115,000	5,524,500	1,395,000	606,500	393,000	90,000	3,040,000		
Total Water Fund				148,300	407,250	169,280	65,000			
Total Water SDC Fund				1,246,700	199,250	223,720	25,000	3,040,000		
TOTAL				1,395,000	606,500	393,000	90,000	3,040,000		



Sewer Fund

RESPONSIBLE MANAGER: Paul Bertagna, Public Works Director

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

Fund Resources

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

Review of FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Completed the design and construction of the re-engineered option for the Lazy Z Reuse Expansion (*Council Goal)
- Constructed aeration improvement project (*Council Goal)
- Implemented effluent disposal onto the Lazy Z (*Council Goal)
- Updated GIS layers
- Applied for grant funding from FEMA for the Locust St. sewer line re-location
- Started Phase I SCADA upgrades that will be completed in FY 20/21

Objectives for FY 2020/21 Department Work Plan:

- Develop Scope and procure a consultant for the Lazy Z master plan and start the project (*Council Goal)
- Design and install Variable Frequency Drives on both of our 100 hp effluent pumps to provide energy savings and operational efficiency (*Council Goal)
- Bio-solids Removal in our primary lagoon (*Council Goal)
- Develop Bid doc's/specifications for the Locust St. sewer line relocation and procure construction easements (*Council Goal)
- Design/Bid/Construct the Rope St. Pump station improvements that include new and larger capacity pumps and related equipment (*Council Goal)
- Update Sewer Rate Model to ensure revenue and expenditure assumptions (*Council Goal)
- Conduct GIS GPS accuracy survey and modify GIS layers as necessary



Fund Summaries

Proprietary Funds

SEWER FUND BUDGET SUMMARY:

RESOURCES	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Revenues:						
Sewer Receipts	\$ 916,560	\$ 952,300	\$ 970,000	\$ 1,090,500	\$ 1,090,500	\$ 1,090,500
Charges For Services	16,820	18,031	17,000	11,900	11,900	11,900
Licenses And Fees	4,942	8,753	5,000	8,000	8,000	8,000
Intergovernmental	-	-	-	30,000	30,000	30,000
Interest/Loan Proceeds	18,078	33,348	23,000	16,000	16,000	16,000
Rental income	13,000	10,000	12,000	-	-	-
Miscellaneous	6,585	29,078	2,134	13,103	13,103	13,103
Total Revenues	975,985	1,051,510	1,029,134	1,169,503	1,169,503	1,169,503
Beginning Fund Balance	1,203,396	1,328,241	1,205,042	1,700,714	1,700,714	1,700,714
TOTAL RESOURCES	\$ 2,179,381	\$ 2,379,751	\$ 2,234,176	\$ 2,870,217	\$ 2,870,217	\$ 2,870,217
REQUIREMENTS	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 227,330	\$ 251,979	\$ 303,726	\$ 310,183	\$ 310,183	\$ 310,183
Materials & Services	240,104	250,472	284,587	331,106	331,106	331,106
Capital Improvements	32,585	4,800	126,300	291,850	291,850	291,850
Debt Service	339,051	333,284	334,284	334,218	334,218	334,218
Total Expenditures	839,070	840,535	1,048,897	1,267,357	1,267,357	1,267,357
Unappropriated Reserves	-	-	-	-	-	-
Operating Contingency	-	-	98,052	106,881	106,881	106,881
Reserves	-	-	1,074,747	1,483,379	1,483,379	1,483,379
Transfers Out	12,070	6,800	12,480	12,600	12,600	12,600
TOTAL REQUIREMENTS	\$ 851,140	\$ 847,335	\$ 2,234,176	\$ 2,870,217	\$ 2,870,217	\$ 2,870,217
NET TOTAL	\$ 1,328,241	\$ 1,532,416	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
05 - SEWER FUND							
RESOURCES							
REVENUE							
05-4-00-301	INTEREST EARNED	\$ 18,078	\$ 33,348	\$ 23,000	\$ 16,000	\$ 16,000	\$ 16,000
05-4-00-314	PUBLIC WORKS FEES	4,842	8,753	5,000	8,000	8,000	8,000
05-4-00-327	SEWER RECEIPTS	916,560	952,300	970,000	1,090,500	1,090,500	1,090,500
05-4-00-337	OVERNIGHT PARK SEWER RECEIPTS	16,820	18,031	17,000	11,900	11,900	11,900
05-4-00-354	PROPERTY RENTAL	13,000	10,000	12,000	-	-	-
05-4-00-360	MISCELLANEOUS	-	24,337	-	5,000	5,000	5,000
05-4-00-362	REFUNDS/REIMBURSEMENTS	6,585	1,991	1,034	5,903	5,903	5,903
05-4-00-381	SEWER TAP FEE	-	2,750	1,100	2,200	2,200	2,200
05-4-00-389	PLAN CHECK FEES	100	-	-	-	-	-
REVENUE SUBTOTAL		975,985	1,051,510	1,029,134	1,139,503	1,139,503	1,139,503
GRANTS & PASS THROUGHs							
05-4-00-640	STATE GRANTS	-	-	-	30,000	30,000	30,000
TOTAL GRANTS & PASS THROUGHs		-	-	-	30,000	30,000	30,000
TOTAL REVENUES		975,985	1,051,510	1,029,134	1,169,503	1,169,503	1,169,503
BEGINNING FUND BALANCE							
05-4-00-400	BEGINNING FUND BALANCE	1,203,396	1,328,241	1,205,042	1,700,714	1,700,714	1,700,714
TOTAL BEGINNING FUND BALANCE		1,203,396	1,328,241	1,205,042	1,700,714	1,700,714	1,700,714
TOTAL RESOURCES		\$ 2,179,381	\$ 2,379,751	\$ 2,234,176	\$ 2,870,217	\$ 2,870,217	\$ 2,870,217
REQUIREMENTS							
OPERATING CONTINGENCIES							
05-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 98,052	\$ 106,881	\$ 106,881	\$ 106,881
05-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	268,931	590,859	590,859	590,859
TOTAL OPERATING CONTINGENCIES		-	-	366,983	697,740	697,740	697,740
RESERVES							

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
05-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	805,816	706,920	706,920	706,920
05-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	-	185,600	185,600	185,600
TOTAL RESERVES		-	-	805,816	892,520	892,520	892,520
TRANSFERS							
05-5-00-602	TRANSFER TO CITY HALL FUND	12,070	6,800	12,480	12,600	12,600	12,600
TOTAL TRANSFERS		12,070	6,800	12,480	12,600	12,600	12,600
EXPENDITURES							
PERSONNEL SERVICES							
SALARIES AND WAGES		141,317	155,299	180,765	184,480	184,480	184,480
PAYROLL TAXES, INSURANCE, AND BENEFITS		86,013	96,680	122,961	125,703	125,703	125,703
TOTAL PERSONNEL SERVICES		227,330	251,979	303,726	310,183	310,183	310,183
MATERIALS & SERVICES							
05-5-00-704	RECRUITMENT	-	52	-	-	-	-
05-5-00-705	ADVERTISING	104	-	-	-	-	-
05-5-00-706	AUDIT FEES	5,032	5,173	5,000	5,000	5,000	5,000
05-5-00-710	COMPUTER SOFTWARE MAINT.	2,564	3,303	6,382	4,000	4,000	4,000
05-5-00-712	CHEMICALS	-	3,859	4,000	4,500	4,500	4,500
05-5-00-713	DEVELOPMENT REVIEW	4,196	10,162	6,000	8,000	8,000	8,000
05-5-00-714	OFFICE SUPPLIES	1,090	1,019	1,050	1,050	1,050	1,050
05-5-00-715	POSTAGE	5,442	5,906	6,400	5,900	5,900	5,900
05-5-00-717	OFFICE EQUIPMENT	-	-	500	500	500	500
05-5-00-721	COPIER/PRINTER	830	1,168	800	800	800	800
05-5-00-722	CHLORINATOR REPAIR	-	-	-	-	-	-
05-5-00-726	CONTRACTED SERVICES	17,342	7,864	20,000	57,000	57,000	57,000
05-5-00-727	PERMITS & FEES	8,816	11,046	7,500	8,500	8,500	8,500
05-5-00-733	DUES & SUBSCRIPTIONS	369	310	400	400	400	400
05-5-00-735	TELEPHONE	2,721	2,686	3,100	3,100	3,100	3,100
05-5-00-736	CELLULAR PHONES	371	712	600	1,100	1,100	1,100
05-5-00-740	EDUCATION	2,837	624	2,500	1,500	1,500	1,500
05-5-00-743	ELECTRICITY	49,207	51,702	55,000	55,000	55,000	55,000
05-5-00-746	SMALL TOOLS & EQUIPMENT	3,888	2,581	6,000	5,000	5,000	5,000

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
05-5-00-750	TREE NURSERY	-	-	6,001	-	-	-
05-5-00-755	GAS/OIL	3,738	5,366	4,500	4,500	4,500	4,500
05-5-00-765	SEWER SYSTEM IMPROVEMENTS	1,346	18,154	10,000	15,000	15,000	15,000
05-5-00-766	INS: COMP/LIA/UMB	12,135	13,490	14,500	15,000	15,000	15,000
05-5-00-768	INTERNAL GEN FUND SERVICES	9,300	9,600	9,854	10,071	10,071	10,071
05-5-00-770	SEWER LOCATE SERVICE	241	226	250	250	250	250
05-5-00-771	MEDICAL TESTING & SERVICES	121	299	200	200	200	200
05-5-00-772	ROW FRANCHISE FEE	64,159	66,661	67,900	76,335	76,335	76,335
05-5-00-775	LABORATORY FEES	817	2,617	1,000	1,000	1,000	1,000
05-5-00-777	LEGAL FEES	293	338	3,750	1,000	1,000	1,000
05-5-00-780	CREDIT CARD FEE	8,734	7,564	3,500	3,500	3,500	3,500
05-5-00-782	UNIFORMS	1,607	725	1,500	1,500	1,500	1,500
05-5-00-787	SEWER SYSTEM REPAIRS	18,875	1,489	20,000	25,000	25,000	25,000
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	51	200	200	200	200
05-5-00-790	MISCELLANEOUS	-	121	-	-	-	-
05-5-00-793	MEETINGS/WORKSHOPS	180	118	200	200	200	200
05-5-00-795	SUPPLIES	5,595	4,462	6,000	6,000	6,000	6,000
05-5-00-796	VEHICLE MAINTENANCE	8,154	11,024	10,000	10,000	10,000	10,000
05-5-00-799	BAD DEBT EXPENSE	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		240,104	250,472	284,587	331,106	331,106	331,106
DEBT SERVICE							
05-5-00-817	REFUNDING BONDS PRINCIPAL	155,000	157,000	162,000	167,000	167,000	167,000
05-5-00-818	REFUNDING BONDS INTEREST	178,370	175,250	171,250	166,315	166,315	166,315
05-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	5,499	943	943	854	854	854
05-5-00-821	IFA LOAN PAYMENT - INTEREST	182	91	91	48	48	48
05-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
TOTAL DEBT SERVICE		339,051	333,284	334,284	334,218	334,218	334,218
CAPITAL OUTLAY							
05-5-00-906	CAPITAL OUTLAY	32,585	4,800	126,300	291,850	291,850	291,850
TOTAL CAPITAL OUTLAY		32,585	4,800	126,300	291,850	291,850	291,850
TOTAL EXPENDITURES		839,070	840,535	1,048,897	1,267,357	1,267,357	1,267,357

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
TOTAL REQUIREMENTS	\$ 851,140	\$ 847,335	\$ 2,234,176	\$ 2,870,217	\$ 2,870,217	\$ 2,870,217
05-SEWER FUND NET TOTAL	\$ 1,328,241	\$ 1,532,416	\$ -	\$ -	\$ -	\$ -



Fund Summaries

Proprietary Funds

Sewer SDC Fund

RESPONSIBLE MANAGER: Paul Bertagna, Public Works Director

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

Review of the FY 2019/20 Department Work Plan:

Objectives that were accomplished include:

- Completed the design and construction of the re-engineered Sch. B & C for the Lazy Z Reuse Expansion (*Council Goal)
- Finalizing the procurement of the new and larger aerators for the primary lagoon that will be installed late June 2020 (*Council Goal)
- Completed SCADA and Lazy Z Reuse Improvements (*Council Goal)

Objectives for FY 2020/21 Department Work Plan:

- Develop Master Plan for the Lazy Z property that includes future effluent irrigation strategies as well as future open space opportunities (*Council Goal)
- Design/Bid/Construct the Rope St. pump station improvements that include new and larger capacity pumps and related equipment (*Council Goal)
- Design and install Variable Frequency Drives on both of the 100 hp effluent pumps to provide energy savings and operational efficiency (*Council Goal)

SEWER SDC FUND BUDGET SUMMARY:

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2020/21	%
RESOURCES	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Revenues:							
Interest/Loan Proceeds	\$ 20,706	\$ 41,445	\$ 22,000	\$ 18,000	\$ 18,000	\$ 18,000	-18%
System development charges	450,953	378,409	300,000	250,000	250,000	250,000	-17%
Total Revenues	471,659	419,854	322,000	268,000	268,000	268,000	-17%
Beginning Fund Balance	1,183,927	1,571,211	1,336,899	1,671,594	1,671,594	1,671,594	25%
TOTAL RESOURCES	\$ 1,655,586	\$ 1,991,065	\$ 1,658,899	\$ 1,939,594	\$ 1,939,594	\$ 1,939,594	17%
REQUIREMENTS	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2020/21	%
	ACTUAL	ACTUAL	BUDGET	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED	CHANGE
Expenditures:							
Materials & Services	\$ 8,205	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Improvements	-	405,392	325,400	171,400	171,400	171,400	-47%
Debt service	76,170	76,140	76,810	76,175	76,175	76,175	-1%
Total Expenditures	84,375	481,532	402,210	247,575	247,575	247,575	-38%
Reserve for Future Expenditures	-	-	1,256,689	1,692,019	1,692,019	1,692,019	35%
TOTAL REQUIREMENTS	84,375	481,532	1,658,899	1,939,594	1,939,594	1,939,594	17%
NET TOTAL	\$ 1,571,211	\$ 1,509,533	\$ -	\$ -	\$ -	\$ -	

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
10 - SEWER SDC							
RESOURCES							
REVENUE							
10-4-00-301	INTEREST EARNED	\$ 20,706	\$ 41,445	\$ 22,000	\$ 18,000	\$ 18,000	\$ 18,000
10-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
10-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
10-4-00-394	SEWER SDC	450,953	378,409	300,000	250,000	250,000	250,000
TOTAL REVENUE		471,659	419,854	322,000	268,000	268,000	268,000
BEGINNING FUND BALANCE							
10-4-00-400	BEGINNING FUND BALANCE	1,183,927	1,571,211	1,336,899	1,671,594	1,671,594	1,671,594
TOTAL BEGINNING FUND BALANCE		1,183,927	1,571,211	1,336,899	1,671,594	1,671,594	1,671,594
TOTAL RESOURCES		\$ 1,655,586	\$ 1,991,065	\$ 1,658,899	\$ 1,939,594	\$ 1,939,594	\$ 1,939,594
REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES							
10-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,256,689	\$ 1,692,019	\$ 1,692,019	\$ 1,692,019
TOTAL RESERVE FOR FUTURE EXPENDITURES		-	-	1,256,689	1,692,019	1,692,019	1,692,019
EXPENDITURES							
MATERIALS & SERVICES							
10-5-00-726	CONTRACTED SERVICES	8,205	-	-	-	-	-
10-5-00-727	PERMITS & FEES	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		8,205	-	-	-	-	-
DEBT SERVICE							
10-5-00-820	LOAN PRINCIPAL	51,000	52,000	54,000	55,000	55,000	55,000
10-5-00-821	LOAN INTEREST	25,170	24,140	22,810	21,175	21,175	21,175
10-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
TOTAL DEBT SERVICE		76,170	76,140	76,810	76,175	76,175	76,175
CAPITAL OUTLAY							

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
10-5-00-906	CAPITAL OUTLAY	-	405,392	325,400	171,400	171,400	171,400
TOTAL		-	405,392	325,400	171,400	171,400	171,400
TOTAL EXPENDITURES		84,375	481,532	402,210	247,575	247,575	247,575
TOTAL REQUIREMENTS		\$ 84,375	\$ 481,532	\$ 1,658,899	\$ 1,939,594	\$ 1,939,594	\$ 1,939,594
10-SEWER SDC FUND NET TOTAL		\$ 1,571,211	\$ 1,509,533	\$ -	\$ -	\$ -	\$ -



Capital Expenditures

Sewer

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
SEWER OPERATING/SDC						
Utility Truck	\$22,500	05-5-00-906	New	FY 2020/21	Procure Utility Vehicle	Increase efficiency and productivity of Public Works operations per CIP
Biosolids Removal	\$250,000	05-5-00-906	New	FY 2020/21	Remove biosolids from Pond #1 to address recent adverse pond conditions	Increase capacity in Pond #1 and account for drastic biological shift in pond environment
Wastewater Treatment Plant SCADA upgrade phase 1	\$40,000	05-5-00-906, 10-5-00-906	New	FY 2020/21	Update current Programmable Logic Controller (PLC) and related telemetry programming	Enhance current controller operation and increase capacity for additional treatment requirements
Pumpstation #1 Improvements	\$117,000	10-5-00-906	New	FY 2020/21	Procure capacity enhancements to Pumpstation #1	Increase capacity for wastewater system
Lazy Z Master Plan	\$30,000	10-5-00-906	New	FY 2020/21	Update master plan to project future use of City asset	Maximize City asset and future wastewater expansion



Capital Improvement Plan 5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior	Remaining Cost	20-21	21-22	22-23	23-24	24-25+	Funding Source	
		Approp.							Operating	SDC
Effluent Expansion Phase I (Crop Imp)	580,000	430,000	150,000		150,000					100%
* Effluent Expansion Phase II	787,000	-	787,000					787,000		100%
WWTP Software/SCADA upgrades PH I	44,066	4,066	40,000	40,000					39%	61%
WWTP Software/SCADA upgrades PH 2	40,000		40,000		40,000				39%	61%
WWTP VFD Improvements	30,000		30,000	30,000						100%
Aeration Improvements	240,000	130,000	110,000					110,000	40%	60%
Bio-solids Removal	264,000	14,000	264,000	250,000					100%	
Locust Sewer Relocate	52,500	-	52,500		52,500				100%	
Locust St. Interceptor	510,000	-	510,000		510,000					100%
Pumpstation #1 Improvements	117,000	-	117,000	117,000						100%
**Westside Pumpstation	1,865,000		1,865,000		TBD					TBD
New Master Plan	100,000		100,000		100,000					100%
TOTAL	4,629,566	578,066	4,065,500	437,000	752,500	-	-	897,000		
Total Sewer Fund				265,600	68,100			44,000		
Total Sewer SDC Fund				171,400	784,400			853,000		
TOTAL				437,000	852,500			897,000		



SISTERS URBAN RENEWAL AGENCY

(A COMPONENT UNIT OF THE CITY OF SISTERS)

**Adopted Budget
For Fiscal Year 2020/21**

BOARD MEMBERS

Charles Ryan, Mayor
Nancy Connolly, President
Andrea Blum
Richard Esterman
Michael Preedin

APPOINTED OFFICIALS

William Hall
Gary Ross
David Moyer
Open
Open

CITY STAFF

Cory Misley, City Manager
Joseph O'Neill, Finance Director
Paul Bertagna, Public Works Director
Kerry Prosser, City Recorder
Erik Huffman, City Engineer
Jeremy Green, City Attorney

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

www.ci.sisters.or.us



Sisters Urban Renewal Agency Budget FY 2020/21

Budget Message

Executive Director's Budget Message
Adopted Budget FY 2020/21
May 25, 2020

Members of the Sisters Urban Renewal Agency Budget Committee:

With this letter, I present a balanced Sisters Urban Renewal Agency (URA) budget for the Fiscal Year (FY) 2020/21. We are proposing to approach this FY as a transition as we look to establish a long-term URA strategy. Later in this document, you will see that the utilization of URA funds has been minimal since FY 2014/15. At the same time, Sisters has continued to grow and present challenges to problem-solve, fund, and ultimately resolve. There is a strong downtown core; however, the URA can play a significant role in furthering downtown investment and growth. That could manifest in many ways ranging from alleviating constraints and congestion on US 20; adding capacity to other essential infrastructure; constructing downtown streetscape and safety improvements; offsetting land and development costs for key, qualified projects; boosting workforce housing; and, delivering essential downtown amenities; and a variety of other ways.

The need to leverage URA as a tool in Sisters is clear. The current URA Plan is slated to expire in 2023. Moving multiple critical projects forward will take longer than a couple of years. City staff have been vetting possible long-term strategies and working with Elaine Howard (URA consultant) to present options to the Council and community partners. We anticipate moving through this process over the next few months and result in (among other things) a new expiration, associated capacity of funds available, and an updated project list. Since we do not have that solidified, this adopted budget does not include key project development or construction expenditures. With that said, projects may arise throughout this FY that the URA could play a significant role in funding. Staff may bring back a supplemental budget request if the right opportunity presents itself.

As the community has shown, there is a healthy desire to strive for new initiatives and projects outlined in the Sisters Country Vision. These projects come with a price. Strategically managing the URA is a key puzzle piece in delivering on community needs and wants over this decade.

Review of FY 2019/20 URA Work Plan:

Objectives that were accomplished include:

- Develop an Urban Renewal Agency long-term strategy (*Council Goal)
- Build fundamental institutional knowledge among staff

Objectives that are still being considered:

- Identify opportunities as a short-term tool for key projects

Objectives reviewed and determined would not be moved forward include: N/A

Objectives for FY 2020/21 URA Work Plan:

- Create new opportunities (programs) for URA to further its goals and objectives
- Create a matrix to evaluate vacant land for strategic property acquisition



Sisters Urban Renewal Agency Budget FY 2020/21

Budget Message

URA Overview

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

Urban renewal agencies are designed to borrow money and make expenditures in conjunction with the implementation of the URA Plan. Increased property tax values that occur over time or with new development generate incremental tax revenue, which is used to repay debt and implement the Plan. The Plan is intended to promote the development of downtown as the commercial and cultural center of the Sisters community. 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. As mentioned above, the City is working on updating this Plan: tentatively looking forward over a 10-year time horizon to access funds and deliver key support and projects for downtown growth.

Assessed Value & Property Tax Information

When an urban renewal district is first created, the assessed value within the district boundaries is established as the "frozen tax 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 (city, county, special districts, bonds, etc.) continue to receive property tax revenue on the frozen base while the urban renewal agency receives property tax revenue related to the incremental value. This is called the "division of tax" method of raising revenue in an urban renewal district. The amount of tax increment revenue a district collects is determined under Measure 50. The amount of tax increments a district may collect is affected by the increase in assessed valuation on properties in a district above the frozen base valuation. A ten-year history, current and adopted property tax revenues in the District are below:

FY	Excess Assessed Value	Increase From Prior Year	%age Increase	Levied Taxes	Budget	Actual Received
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)	-2%	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	26%	157,139	120,000	154,001
16/17	11,391,781	542,466	5%	165,631	160,000	194,908
17/18	13,848,977	2,457,196	22%	201,808	190,000	225,279
18/19	15,880,427	2,031,450	15%	231,425	224,000	280,580
19/20	19,916,145	4,035,718	25%	289,542	275,000	
20/21	20,800,972	884,827	4%	301,184	285,000	

* projected

** proposed



Sisters Urban Renewal Agency Budget FY 2020/21

Budget Message

Projects and initiatives that Sisters URA funds have been used for in the past years:

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
	(30,000)	Chamber Building ADA/Landscaping
FY 18/19	<u>(67,824)</u>	Adams Ave. Streetscape Design
Balance Available	\$ 7,670,668	

Summary

As Sisters continues to experience strong growth, local governmental organizations must respond by looking creatively at the entire toolbox to stay proactive to meet demands and deliver amenities. The Sisters URA is a critical tool towards furthering development within downtown that in a town of our size has implications for all of the Sisters Country community. As with any tool, we need to recognize its value while using it thoughtfully. FY 2019/20 and 2020/21 are intended to be a transition in the URA looking to a date certain in the future and creating a realistic yet ambitious and fresh project list to deliver on. There is a tremendous amount of work ahead if we are to use the URA as it was (and is) intended while addressing the most critical, relevant projects. The alternative of not proceeding proactively may have negative ramifications for the long-term livability and growth.

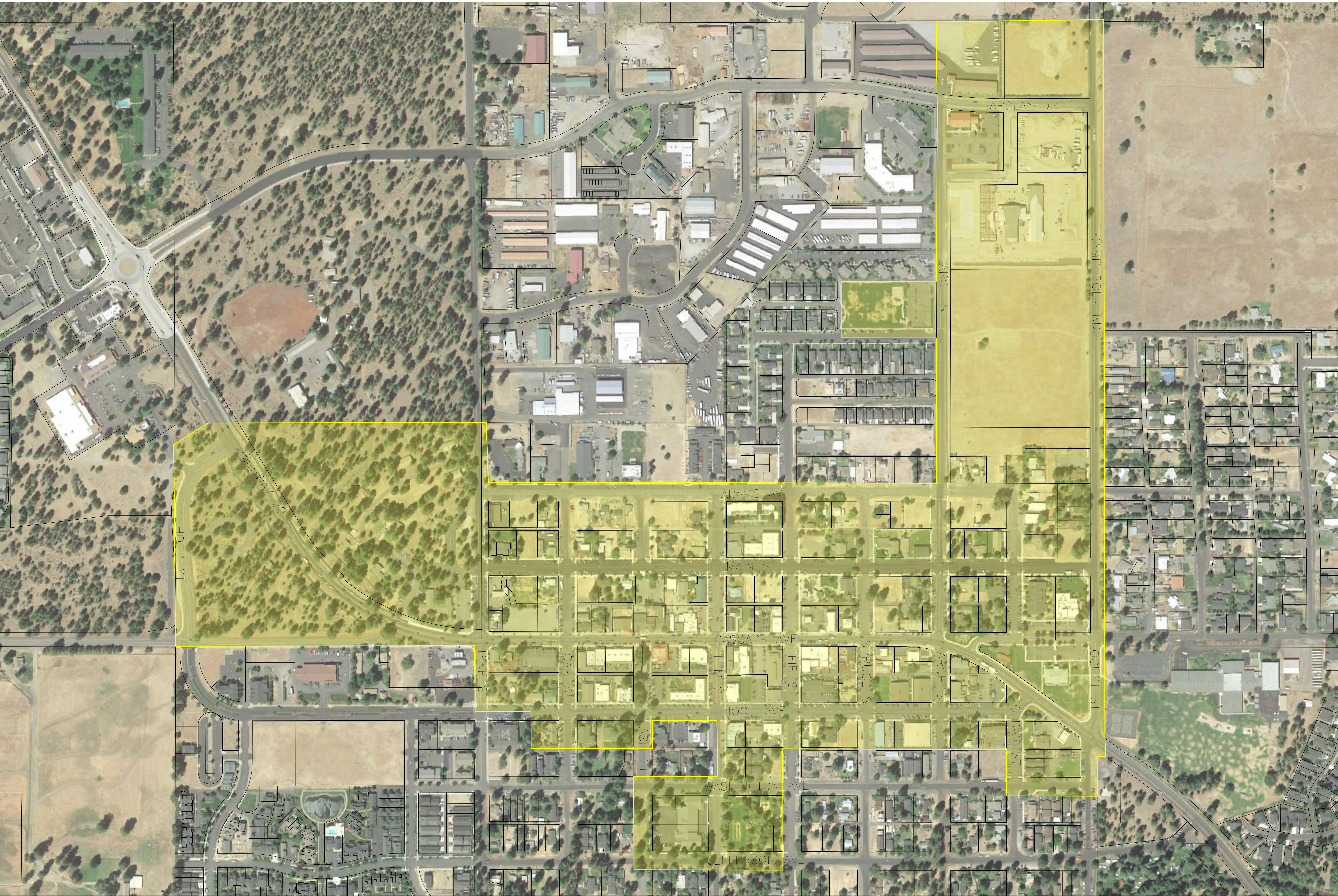
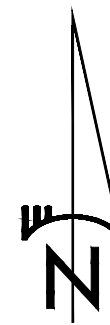
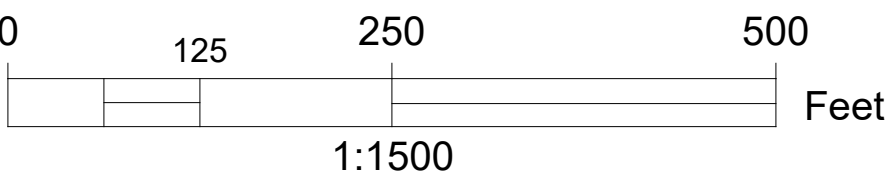
Respectfully submitted,

Cory Misley
Budget Officer / Executive Director

City of Sisters Urban Renewal District

LEGEND

URBAN RENEWAL AREA





DOWNTOWN SISTERS URBAN RENEWAL PLAN

*THE URA IS REVIEWING BELOW TO BRING IN-LINE WITH THE NEW LONG-TERM STRATEGY UPDATE

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.



Fund Summaries

Revenue & Expenditures Summary

SUMMARY OF REVENUE & EXPENDITURES

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

BUDGETARY SUMMARY – BY CATEGORY

	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
RESOURCES						
Revenues:						
Property taxes	\$ 225,279	\$ 280,580	\$ 275,000	\$ 285,000	\$ 285,000	\$ 285,000
Interest	6,076	11,258	4,000	3,000	3,000	3,000
Miscellaneous	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Revenues Total	231,355	291,838	279,000	288,000	288,000	288,000
Beginning Fund Balance	358,941	395,207	420,794	565,522	565,522	565,522
TOTAL RESOURCES	\$ 590,296	\$ 687,045	\$ 699,794	\$ 853,522	\$ 853,522	\$ 853,522
REQUIREMENTS						
Expenditures:						
Materials & Services	\$ 3,933	\$ 3,891	\$ 60,627	\$ 28,200	\$ 28,200	\$ 28,200
Capital Improvements	2,590	65,724	-	-	-	-
Transfers Out	-	-	-	-	-	-
Debt Service	188,566	172,737	157,271	142,061	142,061	142,061
Expenditures Total	195,089	242,352	217,898	170,261	170,261	170,261
Operating Contingency	-	-	43,592	68,567	68,567	68,567
Reserve for Future Expenditures	-	-	438,304	614,694	614,694	614,694
TOTAL REQUIREMENTS	\$ 195,089	\$ 242,352	\$ 699,794	\$ 853,522	\$ 853,522	\$ 853,522
NET TOTAL	\$ 395,207	\$ 444,693	\$ -	\$ -	\$ -	\$ -



Urban Renewal Agency Fund Summaries

Urban Renewal Debt Service Fund

RESPONSIBLE MANAGER: Joe O'Neill, Finance Director

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

Budget Highlights – FY 2019/20

- The Agency's only debt continues to be the loan with First Interstate Bank. 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:

RESOURCES	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Revenues:						
Property taxes	\$ 225,279	\$ 280,580	\$ 275,000	\$ 285,000	\$ 285,000	\$ 285,000
Interest/Loan Proceeds	3,359	7,399	2,000	2,000	2,000	2,000
Total Revenues	228,638	287,979	277,000	287,000	287,000	287,000
Beginning Fund Balance	173,708	213,780	318,575	469,755	469,755	469,755
TOTAL RESOURCES	\$ 402,346	\$ 501,759	\$ 595,575	\$ 756,755	\$ 756,755	\$ 756,755
REQUIREMENTS	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Expenditure:						
Debt service	\$ 188,566	\$ 172,737	\$ 157,271	\$ 142,061	\$ 142,061	\$ 142,061
Total Expenditure	188,566	172,737	157,271	142,061	142,061	142,061
Reserve for Future Expenditures	-	-	438,304	614,694	614,694	614,694
TOTAL REQUIREMENTS	\$ 188,566	\$ 172,737	\$ 595,575	\$ 756,755	\$ 756,755	\$ 756,755
<i>Budgetary basis adjustment</i>	-	-	-	-	-	-
NET TOTAL	\$ 213,780	\$ 329,022	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
20 - URBAN RENEWAL DEBT FUND							
RESOURCES							
REVENUES							
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 2,932	\$ 2,404	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
20-4-00-301	INTEREST EARNED	3,359	7,399	2,000	2,000	2,000	2,000
20-4-00-302	CURRENT TAXES	222,347	278,176	270,000	280,000	280,000	280,000
TOTAL REVENUE		228,638	287,979	277,000	287,000	287,000	287,000
BEGINNING FUND BALANCE							
20-4-00-400	BEGINNING FUND BALANCE	173,708	213,780	318,575	469,755	469,755	469,755
TOTAL BEGINNING FUND BALANCE		173,708	213,780	318,575	469,755	469,755	469,755
TRANSFER FROMS							
20-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-
TOTAL RESOURCES		\$ 402,346	\$ 501,759	\$ 595,575	\$ 756,755	\$ 756,755	\$ 756,755
REQUIRMENTS							
OPERATING CONTINGENCY							
20-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 438,304	\$ 614,694	\$ 614,694	\$ 614,694
TOTAL OPERATING CONTINGENCY		-	-	438,304	614,694	614,694	614,694
EXPENDITURES							
DEBT SERVICE							
20-5-00-800	LOAN PRINCIPAL	-	-	-	-	-	-
20-5-00-801	LOAN INTEREST	-	-	-	-	-	-
20-5-00-815	BOTC PRINCIPAL	162,867	154,058	141,550	130,643	130,643	130,643
20-5-00-816	BOTC INTEREST	25,699	18,679	15,721	11,418	11,418	11,418
20-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
TOTAL DEBT SERVICE		188,566	172,737	157,271	142,061	142,061	142,061
TOTAL EXPENDITURES		188,566	172,737	157,271	142,061	142,061	142,061
TOTAL REQUIRMENTS		\$ 188,566	\$ 172,737	\$ 595,575	\$ 756,755	\$ 756,755	\$ 756,755
<i>Budgetary basis adjustment</i>							
20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL		\$ 213,780	\$ 329,022	\$ -	\$ -	\$ -	\$ -

Urban Renewal Agency

Fund Summaries



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.

URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Revenues:						
Interest	\$ 2,717	\$ 3,859	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Total Revenues	2,717	3,859	2,000	1,000	1,000	1,000
Beginning Fund Balance	185,233	181,427	102,219	95,767	95,767	95,767
TOTAL RESOURCES	\$ 187,950	\$ 185,286	\$ 104,219	\$ 96,767	\$ 96,767	\$ 96,767
REQUIREMENTS	FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 3,933	\$ 3,891	\$ 60,627	\$ 28,200	\$ 28,200	\$ 28,200
Capital Improvements	2,590	65,724	-	-	-	-
Total Expenditures	6,523	69,615	60,627	28,200	28,200	28,200
Operating Contingency	-	-	43,592	68,567	68,567	68,567
TOTAL REQUIREMENTS	6,523	69,615	104,219	96,767	96,767	96,767
NET TOTAL	\$ 181,427	\$ 115,671	\$ -	\$ -	\$ -	\$ -

		FY 2017/18 ACTUAL	FY 2018/19 ACTUAL	FY 2019/20 BUDGET	FY 2020/21 MANAGER PROPOSED	FY 2020/21 COMMITTEE APPROVED	FY 2020/21 COUNCIL ADOPTED
21 - URBAN RENEWAL PROJECT FUND							
RESOURCES							
REVENUES							
21-4-00-301	INTEREST EARNED	\$ 2,717	\$ 3,859	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
21-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
21-4-00-348	CITY OF SISTERS PROCEEDS	-	-	-	-	-	-
21-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-
TOTAL REVENUE		2,717	3,859	2,000	1,000	1,000	1,000
BEGINNING FUND BALANCE							
21-4-00-400	BEGINNING FUND BALANCE	185,233	181,427	102,219	95,767	95,767	95,767
TOTAL BEGINNING FUND BALANCE		185,233	181,427	102,219	95,767	95,767	95,767
TOTAL RESOURCES							
		\$ 187,950	\$ 185,286	\$ 104,219	\$ 96,767	\$ 96,767	\$ 96,767
REQUIRMENTS							
OPERATING CONTINGENCIES							
21-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 43,592	\$ 68,567	\$ 68,567	\$ 68,567
TOTAL OPERATING CONTINGENCY		-	-	43,592	68,567	68,567	68,567
EXPENDITURES							
MATERIALS & SERVICES							
21-5-00-700	ADMINISTRATIVE SERVICES	558	1,161	27,427	20,000	20,000	20,000
21-5-00-706	AUDITING SERVICES	3,375	2,250	3,200	3,200	3,200	3,200
21-5-00-726	CONTRACTED SERVICES	-	480	30,000	5,000	5,000	5,000
TOTAL MATERIALS & SERVICES		3,933	3,891	60,627	28,200	28,200	28,200
CAPITAL OUTLAY							
21-5-00-906	CAPITAL OUTLAY	2,590	65,724	-	-	-	-
TOTAL CAPITAL OUTLAY		2,590	65,724	-	-	-	-
TOTAL EXPENDITURES		6,523	69,615	60,627	28,200	28,200	28,200
TOTAL REQUIREMENTS		\$ 6,523	\$ 69,615	\$ 104,219	\$ 96,767	\$ 96,767	\$ 96,767
21-URBAN RENEWAL PROJECT FUND NET TOTAL		\$ 181,427	\$ 115,671	\$ -	\$ -	\$ -	\$ -



Additional Information

Accounts Payable Vendors

ACCOUNTS PAYABLE VENDOR LISTING

Listed below is a report of Accounts Payable vendors paid in FY 2019/20. The report is as of May 19, 2020 and the total is \$3,316,387

DESCHUTES COUNTY SHERIFF	560,861.18
CIS TRUST	337,623.88
SISTERS AREA CHAMBER OF COMMERCE	229,346.63
K3 CONSTRUCTION, LLC	199,865.25
OREGON PUBLIC EMPLOYEES RETIREMENT	165,347.04
ROBINSON & OWEN HEAVY CONSTRUCTION	152,143.05
MCKENZIE CASCADE HEAVY EXAVATION	143,168.46
MISC VENDOR	121,956.70
CENTRAL ELECTRIC COOP	121,684.57
DESCHUTES COUNTY TREASURE	115,802.81
BRYANT LOVLIE & JARVIS,	87,477.94
BECON LLC	77,808.84
PLEASANT HILL DEVELOPMENT	60,000.00
ECONOMIC DEVELOPMENT FOR	51,000.00
VELOX SYSTEMS	42,435.56
ANDERSON PERRY & ASSOC	42,054.95
FERGUSON ENTERPRISES, INC	40,133.83
COIC	37,567.94
I AND I CRYSTAL CLEANING	34,539.80
CURTS ELECTRIC	31,654.89
U.S. BANK	31,223.15
DICKEY AND TREMPER, LLP	30,285.00
JOHN DEERE COMPANY	28,892.76
MOUNTAIN SKY, INC	26,904.76
KALLBERG CONSTRUCTION, LLC	23,269.00
ING	20,785.00
BUELL RECREATION, LLC	20,000.00
H. D. FOWLER COMPANY	19,222.23
POWERS OF AUTOMATION INC	18,381.68
MID COLUMBIA PROUCERS INC	17,742.19
HENDERSON ENVIROMENTAL	16,470.00
HICKMAN, WILLIAMS & ASSOC	15,752.50



Additional Information

Accounts Payable Vendors

OLSON, LLC	13,637.00
BMS TECHNOLOGIES	11,125.07
QUANTUM COMMUNICATION	8,978.95
TYLER TECHNOLOGIES/INCODE	8,576.24
FRONTIER PAINTING	8,500.00
XEROX CORPORATION	8,476.88
SISTERS FENCE COMPANY	7,915.00
EDGE ANALYTICAL, INC.	7,744.00
KNIFE RIVER	7,447.31
WCP SOLUTIONS	7,427.75
THREE SISTERS IRRIGATION	7,344.45
DESCHUTES COUNTY TAX COLLECTOR	6,664.43
ASIFLEX	6,407.37
OREGON LODGING TAX	6,364.41
AFLAC	5,779.71
CORRECT EQUIPMENT INC.	5,596.78
SISTERS ACE HARDWARE	5,538.18
THOMPSON PUMP & IRRIGATION	5,473.10
CAMERON BUILDING MAINTENA	5,390.00
AUDIO VISUAL BEND	5,337.00
TAYLOR TIRE CENTER	5,155.16
ELAINE HOWARD CONSULTING,	5,148.50
LOCI STUDIO, LLC	5,134.50
AERATION INDUSTRIES INTERNATIONAL	5,110.00
OFFICE DEPOT	4,968.97
SEAL MASTER PORTLAND	4,883.00
NXT CONSULTING GROUP, LLC	4,840.00
PACIFIC POWER GROUP	4,664.36
HOYT'S HARDWARE	4,661.14
ARBOR 1 TREE SERVICE, LLC	4,590.00
VERIZON WIRELESS	4,546.25
7 PEAKS PAVING	4,460.80
REPUBLIC SERVICES #675	4,455.01
SPINDRIFT FORESTRY CONSULTING	4,302.00
CODE PUBLISHING INC.	4,003.45
JH REPAIR, INC	3,970.00



Additional Information

Accounts Payable Vendors

HCD	3,953.15
DEPARTMENT OF ENVIRONMENT	3,908.00
BAXTER AUTO PARTS	3,856.07
ENNIS-FLINT, INC.	3,708.00
THE NUGGET NEWSPAPER	3,659.52
SISTERS RENTAL	3,620.93
UNIVAR USA INC.	3,603.44
ANTARES PLANNING GROUP	3,564.50
ANGELO PLANNING GROUP	3,543.00
PAPE MACHINERY	3,483.09
ADP, LLC	3,309.15
OHA DRINKING WATER SERVICE	3,300.00
X-PRESS PRINTING	3,264.36
HI-TECH ELECTRIC	3,255.40
SMARSH	3,095.08
OWEN EQUIPMENT COMPANY	3,002.72
APSCO	2,837.49
THE ORIGINAL BEND TRANSMISSION CO	2,800.00
ALERT SAFETY SUPPLY	2,734.69
VALIC	2,700.00
RESERVE ACCOUNT	2,400.00
LEAGUE OF OREGON CITIES	2,374.86
COASTAL-REDMOND	2,373.83
SIGNS OF SISTERS	2,362.00
USA FLEET SOLUTIONS	2,306.15
DONOVAN ENTERPRISES, INC.	2,265.66
TRI COUNTY PAVING, LLC	2,263.25
CITY OF MADRAS	2,243.40
MUNICIPAL CODE CORPORATION	2,100.00
SISTERS RODEO ASSOCIATION	2,000.00
DEPARTMENT OF STATE LANDS	1,986.45
ABBENHUIS, NICOLE	1,933.97
GSI WATER SOLUTIONS, INC.	1,922.00
CONSOLIDATED SUPPLY CO.	1,898.15
FIVE PINE LODGE & CONFERENCE	1,891.60
WINSUPPLY	1,877.62



Additional Information

Accounts Payable Vendors

BUREAU OF LABOR AND INDUSTRIES	1,784.14
CITY OF REDMOND	1,758.18
PONDEROSA FORGE & IRONWORKS	1,746.78
JAMES HARDIE BUILDING PRODUCTS	1,710.00
COMFORT FLOW HEATING	1,673.00
LANE FOREST PRODUCTS	1,649.65
USA BLUEBOOK	1,484.38
C & K MARKET INC.	1,453.76
SISTERS COFFEE CO.	1,425.33
SMAF ENVIROMENTAL, LLC	1,401.48
ESRI, INC.	1,400.00
SEED TO TABLE PROGRAM	1,400.00
SMITH & LOVELESS INC.	1,290.43
AIRGAS USA, LLC	1,280.04
SISTERS TRAIL ALLIANCE	1,250.00
INDUSTRIAL SOFTWARE SOLUTIONS	1,230.00
JOHNSON CONTROLS FIRE PROTECTION	1,172.52
SISTERS SCHOOL DISTRICT	1,171.73
SISTERS FOLK FESTIVAL	1,167.00
VOHS CUSTOM LANDSCAPING	1,125.95
VAN HANDEL AUTOMOTIVE, INC	1,124.39
CAMERON, MCCARTHY, GILBERT	1,114.65
STATE FORESTER	1,063.22
CITI CARDS	1,059.97
SISTERS-CAMP SHERMAN RURAL FIRE	1,040.00
OREGON ASSOCIATION OF WATER UTILITIES	1,007.96
KIWANIS CLUB OF SISTERS	1,000.00
SANI-STAR	1,000.00
WARFIGHTERS OUTFITTERS	1,000.00
OVERHEAD DOOR CO. OF CENTRAL OREGON	936.00
HEART OF OREGON CORPS	900.00
SISTERS FARMERS MARKET	900.00
CENTRAL OREGON CITIES ORG	881.00
OREGON GOVERNMENT ETHIC COMMISSION	878.19
PITNEY BOWES, INC.	868.70
SWEENEY PLUMBING, INC	863.00



Additional Information

Accounts Payable Vendors

THREE SISTERS HISTORICAL	813.00
SOLID WASTE	762.00
SISTERS PARK AND RECREATION	750.00
CITIZENS FOR COMMUNITY	750.00
BENDBROADBAND	703.80
TEWALT & SONS EXCAVATION	660.00
SHERWIN-WILLIAMS	659.69
GRADELINE, INC.	639.90
FLATLINE CONCRETE PUMPING	639.00
CONNOLLY, NANCY	629.70
SISTERS HABITAT FOR HUMANITY	625.00
PETERSON CAT	604.19
DOGPOOPBAGS.COM	600.00
QUALITY CONTROL SERVICES	560.00
HOOVER CREEK COMPANIES, LLC	504.00
SMART	500.00
ROTARY CLUB OF SISTERS	500.00
AMERICAN FENCE CO.	498.00
ONE CALL CONCEPTS, INC.	485.90
STATE OF OREGON	471.84
LOWER VALLEY TURF	428.00
OCCUPATIONAL MEDICINE AT THE CENTRE	370.00
WILCO	357.98
MASA MTS	351.00
MOTION & FLOW CONTROL PRODUCTS	348.60
MOMENTUM PROMO	343.20
OREGON HEALTH AUTHORITY	340.00
NORCO	337.36
DAILY JOURNAL OF COMMERCE	326.70
FLUME, INC	322.00
OREGON SECRETARY OF STATE	320.00
WILLIAM H. REILLY & CO.,	310.78
CASCADE PUBLICATIONS INC.	300.00
MIKE'S MOBILE MIX CONCRETE	289.00
LAKESIDE EQUIPMENT CORP	276.00
PETTY CASH	255.58



Additional Information

Accounts Payable Vendors

CRAMER MARKETING	254.70
VFW-POST 8138	250.00
THERMO FLUIDS, INC	250.00
VAST CHURCH	250.00
M & J CARPET AND AIR DUCT	249.00
PLATT	225.09
PROCESS CONTROL SOLUTIONS	225.00
OCCMA	222.79
BI-MART CORPORATION	222.08
PETERSON TRUCKS, INC	217.68
BOBCAT OF CENTRAL OREGON	201.66
RESERVE ACCOUNT	200.00
MIRELES, TERESA	200.00
BEND RIGGING SUPPLY, LLC	197.10
HELENA CHEMICAL CO	192.00
FASTENAL	188.42
WESTERN COMMUNICATIONS	181.20
QUILL CORPORATION	180.97
MILLER IRRIGATION, LLC	178.40
PONY EXPRESS	176.96
EOFF ELECTRIC SUPPLY	175.92
EDGINGTON ROAD DISTRICT	175.00
INCIDENT COMMAND SERVICES	175.00
HERSHEY CATTLE CO.	170.00
PIEPER, JULIE	161.24
GFOA	160.00
PREMIER BUILDERS EXCHANGE	156.40
BEND GARBAGE & RECYCLING	147.00
MIKE'S FENCE CENTER, INC	125.00
OREGON DEPARTMENT OF REVENUE	120.00
FEDERAL LICENSING, INC.	119.00
USDA FOREST SERVICE	115.00
TOOLSMART USA	111.98
CENTRAL OREGON SHOWS FOUNDATION	110.00
OREGON MAYORS ASSOCIATION	106.00
ADVANCED NORTHWEST WELDING	102.55



Additional Information

Accounts Payable Vendors

SAFEGUARD OREGON	90.11
OREGON WHOLESALE HARDWARE	76.06
BELDING, NOLA	66.40
OAMR TREASURER	60.00
PROSSER, KERRY	59.66
COMPLETE SCREENING AGENCY	53.50
US BANK	53.25
MCCONKIE, BREANNE	53.01
OCPDA	50.00
BATTERIES + BULBS	28.00
OREGON DEPARTMENT OF JUSTICE	25.00
DCBS - FISCAL SERVICES	10.80
OREGON DMV	9.00



Additional Information

Personnel Services

STAFF RESOURCES

The fiscal year 2020/21 adopted budget includes 17.50 full-time equivalents (FTE) positions.

Position	FY 2019/20 Budget	FY 2020/21 Budget	FY 2020/21 % Benefits to Total Wage
City Manager	101,000	110,000	28.65%
City Recorder	64,766	70,193	55.98%
Finance Director	89,506	94,216	46.99%
Actg Clerk/Tech	51,659	55,203	65.54%
Admin Asst-Finance	40,223	42,346	79.91%
CDD Director	89,506	94,216	30.01%
Principal Planner	88,099	75,408	32.31%
Planning Tech	61,684	63,029	53.75%
PW Director	97,819	102,952	49.08%
UT II	52,384	55,132	65.60%
UT I	53,011	54,156	66.99%
UT I	35,165	37,025	44.37%
UT II	42,598	44,820	39.98%
UT I	50,163	52,790	37.32%
Maintenance Supervisor	53,638	56,468	52.75%
Parks and Public Events Coord	-	52,631	57.51%
Project Coordinator	55,837	70,175	56.02%
Public Works Admin	33,691	-	57.51%
UT Asst	16,013	15,943	
On Call Comp.	14,000	14,000	
Total Wages Regular	1,090,762	1,160,700	51.13%
Janitor	-	-	
Park Host	16,000	13,000	
Total	16,000	13,000	
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	\$ 1,117,762	\$ 1,184,700	



Additional Information

Personnel Services

The tables below illustrate the staff FTEs by department and by fund for the last five years and adopted FY 2020/21 budget.

COMPARISON OF PERSONNEL CHANGES FULL TIME EQUIVALENT (FTE) POSITIONS

DEPARTMENT	Full Time Equivalent						Change from
	15/16	16/17	17/18	18/19	19/20	20/21	Prev Yr
City Manager's Office							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
City Recorder/Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
IT/Data Analyst	1.00	1.00	0.75				-
Total	3.00	3.00	2.75	2.00	2.00	2.00	-
Finance & Administration							
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Staff Accountant	-	-	-	-	-	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00	-	(1.00)
Office Specialist I/Admin Asst	0.75	0.75	0.75	0.75	1.00	1.00	-
Total	2.75	2.75	2.75	2.75	3.00	3.00	-
Community Development							
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	-	-	-	1.00	1.00	1.00	-
Senior Planner	-	1.00	1.00	-	-	-	-
Associate Planner	1.00	-	-	-	-	-	-
Planning Technician	1.00	1.00	0.80	1.00	1.00	1.00	-
Total	3.00	3.00	2.80	3.00	3.00	3.00	-
Public Works							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	-	1.00	1.00	1.00	1.00	1.00	-
Project Coordinator	-	-	-	-	1.00	1.00	-
Public Works Operations Coordinator	1.00	1.00	1.00	1.00	-	-	-
Administrative Assistant	-	-	-	-	1.00	-	(1.00)
Parks and Public Event Coordinator	-	-	-	-	-	1.00	1.00
Maintenance Lead	-	1.00	1.00	1.00	-	-	-
Utility Worker III/II	1.00	1.00	1.00	2.00	2.00	2.00	-
Utility Worker I	5.00	4.00	4.00	3.00	3.00	3.00	-
Utility Assistant	1.00	1.00	0.50	0.50	0.50	0.50	-
Total	9.00	10.00	9.50	9.50	9.50	9.50	-
TOTAL FTEs	17.75	18.75	17.80	17.25	17.50	17.50	-
Total FTE %age inc(dec)	9.23%	5.63%	-5.07%	-3.09%	1.45%	0.00%	



Additional Information

Personnel Services

COMPARISON OF PERSONNEL CHANGES FTE ALLOCATIONS BY FUND

FUND	Allocated FTE by Fund						Change from Prev Yr
	15/16	16/17	17/18	18/19	19/20	20/21	
General Fund							
Admin	3.10	2.98	2.90	2.35	2.45	2.40	(0.05)
Maintenance	0.85	1.10	1.05	0.95	0.75	0.75	-
Parks	3.00	2.55	2.08	1.65	1.60	2.00	0.40
Planning	2.75	2.85	2.90	2.75	2.95	2.75	(0.20)
Total General Fund	9.70	9.48	8.93	7.70	7.75	7.90	0.15
Water	2.70	3.26	3.08	3.25	3.40	3.30	(0.10)
Streets	3.25	3.05	2.97	3.30	3.20	3.35	0.15
Sewer	2.10	2.96	2.83	3.00	3.15	2.95	(0.20)
TOTAL FTEs	17.75	18.75	17.80	17.25	17.50	17.50	0.00

PERSONNEL SERVICES COMPARISON

Personnel Services	14/15	15/16	16/17	17/18	18/19	19/20	Adopted FY 2020/21
Budget	\$ 1,403,478	\$ 1,414,374	\$ 1,522,027	\$ 1,619,369	\$ 1,619,283	\$ 1,824,968	\$ 1,909,050
Actual/Projected	1,363,851	1,450,898	1,391,677	1,557,954	1,510,443	1,667,966	-
FTE							
	17.25	17.75	18.75	17.8	17.25	17.5	17.5
COLA							
	2%	1.7%	1.7%	1.4%	2.2%	2.65%	2.2%
Merit							
	3%	3%	3%	3%	3%	3%	3%
Medical Premium							
CIS Forecast Incr	5.0%	7.8%	2.5%	2.5%	9.1%	5.5%	6.0%
Actual FF Monthly Prem	1,607.82	1,732.87	1,775.19	2,000.06	2,169.25	2,243.85	2,353.46
% change	5.0%	7.8%	2.4%	12.7%	8.5%	3.4%	4.9%
PERS							
OPSRP	13.36%	12.95%	12.95%	15.97%	15.97%	20.50%	20.50%
Tier	16.96%	17.25%	17.25%	20.28%	20.28%	24.80%	24.80%



Comprehensive Financial Management Policies

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



Comprehensive Financial Management Policies

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.



Comprehensive Financial Management Policies

A finance liaison representative from the City Council (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.



Comprehensive Financial Management Policies

- b. City Council shall create a liaison to the finance department. The duty of the liaison 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.
 - 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., a finance liaison representative from the City Council shall review these policies annually. Exceptions to the policies will be identified, documented, and explained to the City Council and/or the City Manager.

VI. REVENUE POLICY

- 1. The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.



Comprehensive Financial Management Policies

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 adopted budget under Personnel Services.



Comprehensive Financial Management Policies

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.



Comprehensive Financial Management Policies

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.



Comprehensive Financial Management Policies

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)



Comprehensive Financial Management Policies

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.



Comprehensive Financial Management Policies

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 that can be used to fund events or service needs unanticipated during the budget development.

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



Comprehensive Financial Management Policies

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

Enterprise Funds

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

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

All Other Operating Funds

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

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

XIII. INVESTMENTS

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

XIV. FIXED ASSET CAPITALIZATION POLICY

Purpose and Scope

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



Comprehensive Financial Management Policies

Asset Value

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

The historical cost of a capital asset includes the following:

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

Capitalization Threshold

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

Grouped or Networked Assets

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

Depreciation Method

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



Comprehensive Financial Management Policies

Estimated Useful Lives

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

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

Improvements vs. Maintenance Costs

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

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

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

Assets Below Capitalization Policy

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



Glossary of Municipal Finance Terms

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



Municipal corporation. See “Local government.”

Municipality. See “Local government.”

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

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

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

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

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

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

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

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

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

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

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

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



delivery to each street address, PO Box and Rural Route address within the boundaries of the local government.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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