



# ADOPTED BUDGET

## FISCAL YEAR 2022/23

# Adopted Budget FY 2022/23

## Table of Contents



### INTRODUCTION

	Page
Budget Committee .....	i
City of Sisters Snapshot.....	ii
Budget Calendar.....	iii
City Manager Budget Message .....	iv

### BUDGET SUMMARY

City Council Goals.....	1
Organizational Chart .....	3
Staffing and Labor Costs .....	4
Budget Process .....	6
Major Revenue Sources .....	9
Summary of Program Revenues .....	9
Property Tax Overview.....	10
Summary of General Fund Revenues.....	11
Summary of Special Revenue Funds .....	12
Summary of Enterprise Fund Revenues.....	13
Other Major Expenditures .....	14
Debt Obligations Summary .....	14
Reserves, Transfers and Capital Projects .....	15
Committees and Boards .....	16

### FUND SUMMARIES

Fund Organizational Chart .....	17
Revenue and Expenditure Summary .....	18

#### Governmental Funds

General Fund .....	21
--------------------	----

#### Special Revenue Funds

Street Fund .....	46
Street SDC Fund.....	50
Park SDC Fund .....	55
Parking District Fund .....	57

#### Debt Service Fund

City Hall Debt Service Fund .....	59
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#### Proprietary and related Special Revenue Funds

Water Fund.....	61
Water SDC Fund .....	65
Sewer Fund.....	69
Sewer SDC Fund .....	74

# Adopted Budget FY 2022/23

## Table of Contents



### URBAN RENEWAL AGENCY

Budget Committee .....	78
------------------------	----

#### Executive Summary

Budget Message.....	79
Urban Renewal District Map .....	84
Goals & Objectives .....	85

#### Fund Summaries

Revenue and Expenditure Summary .....	87
Urban Renewal Debt Service Fund .....	88
Urban Renewal Project Fund .....	90

### ADDITIONAL INFORMATION

Accounts Payable Vendor Listing .....	92
Salary and Benefits Historical Data .....	99
Comprehensive Financial Management Policies .....	102
Glossary of Municipal Finance Terms .....	114



## Adopted Budget For Fiscal Year 2022/23

### **CITY COUNCIL**

Michael Preedin, Mayor  
Nancy Connolly, Council President  
Andrea Blum  
Jennifer Letz  
Gary Ross

### **APPOINTED OFFICIALS**

Dave Moyer  
Susan Cobb  
Robin Smith  
Open  
Open

### **CITY STAFF**

Cory Miskey, City Manager  
Joseph O'Neill, Finance Director  
Paul Bertagna, Public Works Director  
Scott Woodford, Community Development Director  
Kerry Prosser, City Recorder and Assistant to the City Manager  
Erik Huffman, City Engineer  
Jeremy Green, City Attorney

**520 E. CASCADE AVENUE**

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# CITY SNAPSHOT

Located at the foot of the Cascade mountains in majestic Central Oregon, Sisters (population 3,286) is a destination community that offers unparalleled natural beauty, endless recreational opportunities, and authentic western charm. Situated along US 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.

**SISTERS HAS A STRONG SOCIAL FABRIC** with residents who are passionate and active in the community and 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. In addition, Sisters offers a 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 bioscience, 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 Council elects the mayor for a two-year term. The City employs 18.5 full-time employees and four part-time contract employees, and its 2022/23 budget is approximately \$25 million. Departments include Administration, Building, Community Development, Finance, and Public Works. Police and building permit and inspection services are contracted through Deschutes County. The Sisters-Camp Sherman Rural Fire District provides fire service.

**ADOPTED BUDGET \$25  
MILLION**

**19.5 STAFF (FTE)**

**CITY DEPARTMENTS**  
Administration  
Community Development  
Finance  
Public Works

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

Building permit and  
inspection services are  
contracted through  
Deschutes County.

Economic Development  
Services are contracted  
with Economic  
Development for Central  
Oregon.





# LIVABILITY

## HOUSING

The median home value in Sisters is \$730,000. Sisters' home values have gone up 29.2% over the past year. There are an estimated 1,689 housing units in the City, and the average household size is 2.39 persons.

The total vacancy rate has declined slightly to 19.5% (from an estimated 22.5% in 2018). This reflects the rapid growth of the community continuing to utilize available housing and the probable impact of remote working during the COVID-19 crisis, allowing some residents to live and work in their second homes in Sisters.

## GROWTH

Sisters maintained a population of around 600 residents for many decades until the 1990s, when the vote approving a city-wide sewer system installation and land acquisition of 341 acres into the city limits set the stage for robust population growth.

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

The City works to strike a balance between development and preserving the community's history, natural beauty, and character.



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**INCORPORATION**-Sisters was incorporated in 1946.

**REGISTERED VOTERS**- The City of Sisters, Precinct 30, has 2,793 registered voters.

**SCHOOLS**- The Sisters School District oversees three schools, and enrollment is approximately 1,120.

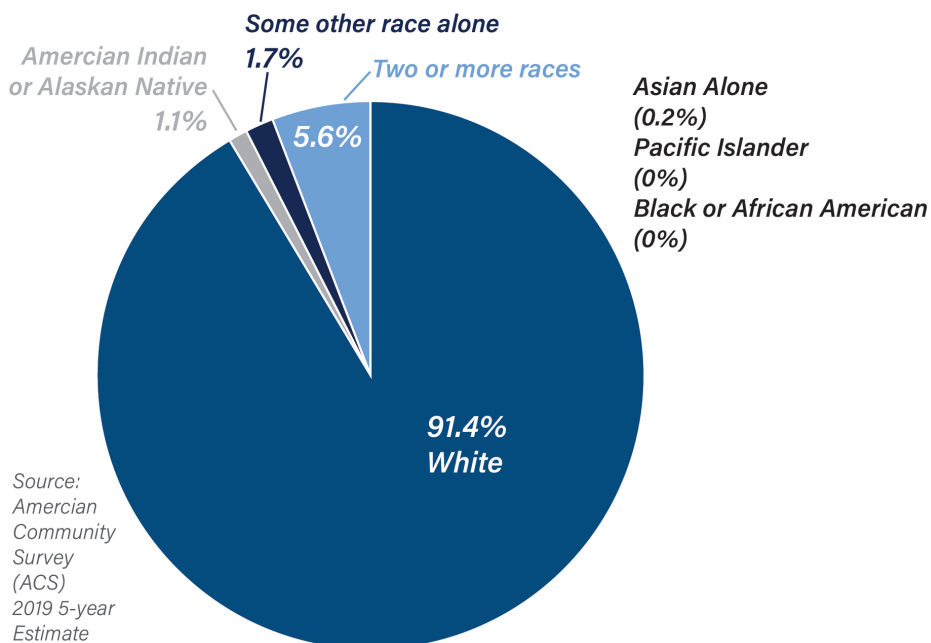
**PARKS & OPEN SPACE**-The City has five parks and open spaces totaling over 21 acres that the Public Works Department maintains.

**PARKS & RECREATION**-Sisters Parks and Recreation Department oversees recreation programs in the City.

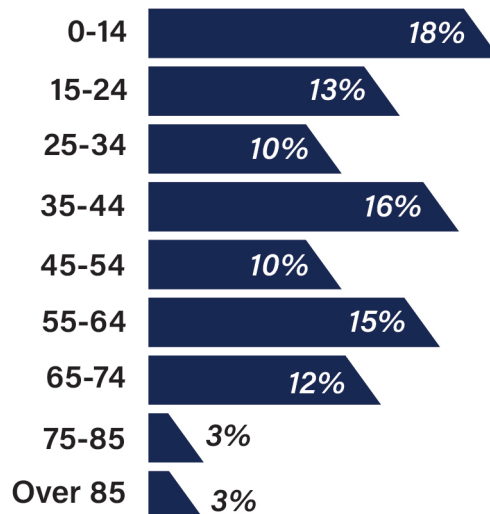
**BOARDS & COMMITTEES**-The City has six Boards that allow citizens to fill an integral role in city government by advising the City Council on critical issues.

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# SISTERS DEMOGRAPHICS

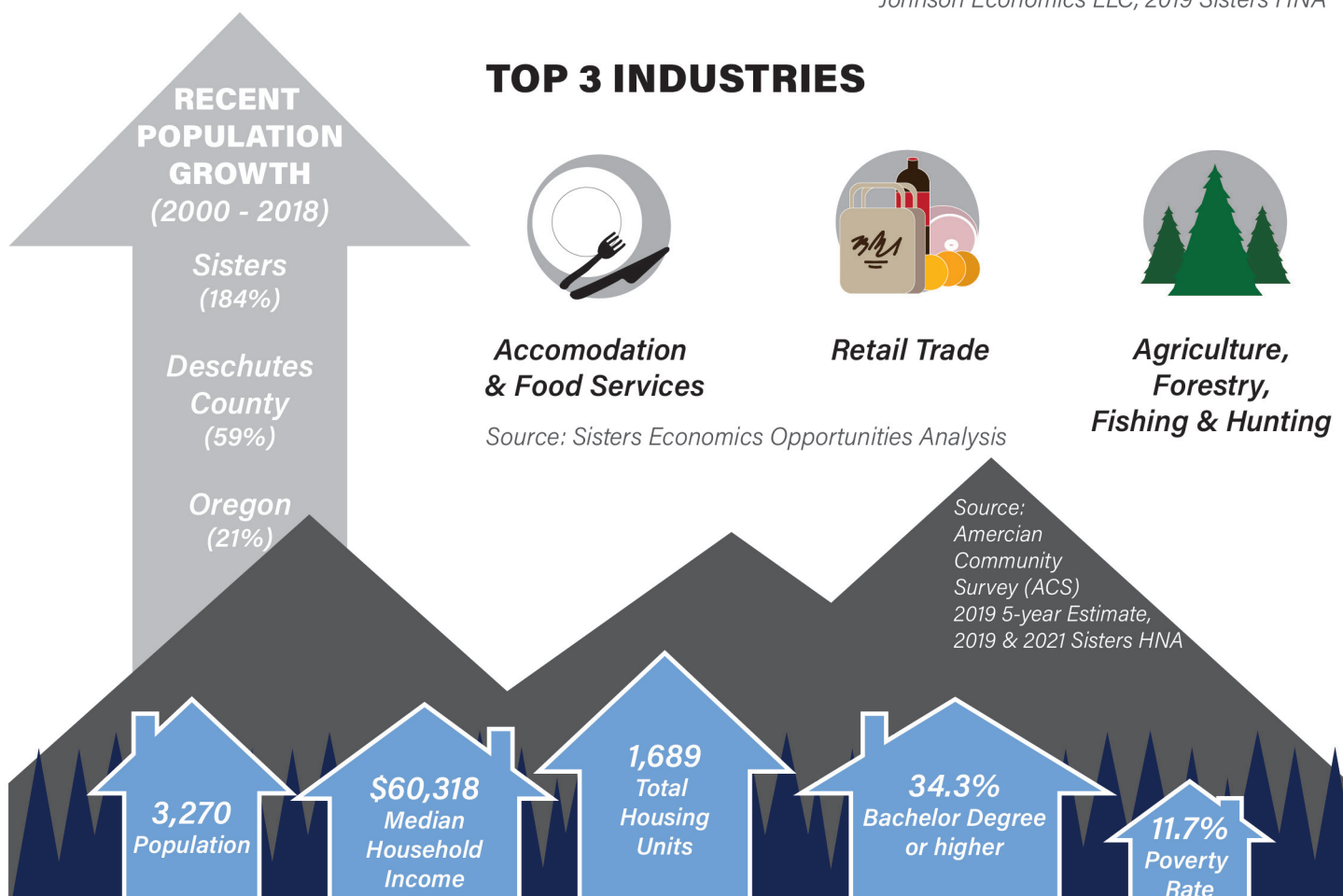


## AGE



Source: US Census (2017 ACS 5-yr Estimates)  
Johnson Economics LLC, 2019 Sisters HNA

## TOP 3 INDUSTRIES



\*Graphics sourced from Sisters Comprehensive plan adopted in October of 2021.



### **Budget Calendar For Fiscal Year 2022/23**

#### **Notice of Budget Committee Meetings**

Nugget News and City Website

Wednesday, May 1 , Wednesday, May 18

Budget Meeting #1 - Message/Public Comment

Tuesday, May 24

Budget Meeting #2

Wednesday, May 25

Public Notice of Budget Hearing

Nugget News and City Website

Wednesday, June 1

Council Meeting/Hearing/Budget Adoption

Wednesday, June 8

Submit Tax Certification to Assessor

Friday, July 15

Final budget document is printed and published

Tuesday, September 6





# City of Sisters Budget FY 2022/23

## Budget Message

### City Manager's Budget Message Adopted Budget Fiscal Year 2022/23 May 24, 2022

#### Members of the City of Sisters Budget Committee:

With this letter, I present a balanced budget for Fiscal Year (FY) 2022/23. This budget contains a measured and proactive approach to addressing key community priorities while keeping core City services and essential infrastructure at the forefront. While the challenges of the COVID-19 pandemic left its mark, the resiliency of the Sisters community was on full display, and we have much to be thankful for moving forward. Record growth and visitation continue as people seek refuge in smaller, rural areas and our natural environment while technology has enabled remote work to transform our economy with where we live and work. Preserving our small-town feel, community character, and livability have long been cherished values, and that overarching theme was memorialized in the Sisters Country Vision (2018) and Sisters Comprehensive Plan Update (2021). The need for community involvement, careful planning, strategic investments, and steady leadership to manage growth has never been greater. Fortunately, we have been doing just that for many years and are in an excellent position to mitigate challenges, expand opportunities, and make this special place even better.

We anticipated that Sisters – given its overall desirability and strong foundation of local government entities, nonprofits, and businesses – would be well-positioned to bounce back as well as any small, rural community could and largely that has been the case. Due to economic uncertainty on the horizon with the pandemic, the budgets for the past couple of years took the middle road between being overly ambitious or conservative. Today, we continue to see uncertain times ahead due to rapidly rising inflation and supply chain issues both of which have impacted some City projects in the past year. Staff took a careful approach in this proposed budget factoring in those rising costs when considering the timelines for large capital investments. With that said, strong growth, increased visitation, and mindful management of resources and expenses, the City's budget has steadily increased as the trend continued in FY 2021/22 of most revenue projections being exceeded.

This proposed FY 2022/23 total balanced budget is \$24,959,475, and for perspective just three years ago the City's total budget was under twenty million dollars. The City has operated on "lean" staffing levels for many years. That is a noteworthy accomplishment allowing additional funds to be invested in capital outlay and reserved for future expenditures. However, as we all know, the City is busier than ever, and investing in human capital to manage short and long-range projects is essential. This budget adds one full-time equivalents (FTE) employee to the City staff to support engineering, project management, and development review in the Public Works Department. Last year, two FTE were added: first, an assistant planner position to support short and long-range planning, and the second was allocated for a position to oversee parks planning and public event policy administration. The latter position funds were shifted based on priority in Winter 2022 to instead hire the City's first full-time Code Compliance Officer. The City should continue to consider the addition of targeted positions in the coming years depending on the trajectory of growth and number and complexity of projects.

Largely due to the pandemic, there have been many layers of federal financial assistance to the states, counties, and cities. The American Rescue Plan Act of 2021 (ARPA) provides approximately \$1.9 trillion



## City of Sisters Budget FY 2022/23

### Budget Message

in stimulus to aid in recovery from the pandemic. The State of Oregon received approximately \$2.6 billion in federal fiscal recovery, Deschutes County received \$38 million, and the City of Sisters approximately \$618,000. These funds are received in two installments – half in the in Summer of 2021 and the second half in Summer 2022. The City utilized the first half to complete the Locust Sewer Line Relocation Project under Whychus Creek and install a large solar panel array at the Wastewater Treatment Plant. These projects were previously planned investments with immediate impact and value to the entire community. The City will be evaluating opportunities to use the second half of the ARPA funds this fiscal year, and there are significant federal requirements to adhere to including using the funds by December 2026. This budget reflects these funds in Reserve for Future Expenditures as additional resources but does not contemplate the expenditure of the funds.

Additionally, the City requested and secured \$500,000 of County ARPA funds to support development of a multi-family workforce housing rental project. The location and developer of this project is not yet determined and given the constraints on land supply and costs there are several challenges. Ideally, these funds will be allocated in this budget year and may or may not flow through the City budget – the funds are in reserve at the County and are not reflected in this proposed budget. The four cities in Deschutes County and the County supported passage through the state legislature HB 4123 to fund a joint office on houselessness to improve coordination of service providers. The City is continuing to support this topic through dedicated staff and Council time to learn, collaborate, and identify measured approaches to assisting those that are houseless in Sisters Country.

This proposed budget is based upon the City Council Goal setting process that took place February 2022. The current City Council established the overarching Council Goals and together we have prepared to advance those Council Goals through numerous objectives in department workplans and investments during the current and upcoming fiscal years. Within those categories, various projects and initiatives – as well as strategic timing – were vetted and prioritized with support from the City's Management Team. The formal adoption of the Council Goals and objectives occurred unanimously on March 9, 2022. A copy of the Council Goals can be found on page one and department objectives are detailed throughout this budget book.

The rest of this budget message provides a snapshot of key investments for FY 2022/23. You can learn more about these strategic initiatives and projects later in the budget book in their respective department overviews although comprehensive overviews are not included. To gather additional details please reach out to the City at any time. To ease the reader's experience of the City's budget, changes were made to the visual organization of the General Fund and expanded Fund Overviews.

#### **Budget Connection to Council Goals**

As referenced above, the City Council established a set of Goals organized as six categories:

- ***Livability and Growth***

Projects aim to ensure there are adequate supplies of residential, commercial, and industrial buildable land within the City while honoring the historic small-town character of the community and critical components of our livability such as our parks and open spaces.



## City of Sisters Budget FY 2022/23

### Budget Message

- ***Wildfire Mitigation and Community Resiliency***  
Expand partnerships to ensure Sisters is prepared for wildfire and other natural disasters. Continue to invest in protecting vital City infrastructure while exploring new ways to support hardening buildings in downtown and defensible spaces across the City.
- ***Economic Development***  
Build on past successes to further Sisters as a tourist destination and support traded-sector businesses for a diverse, sustainable economy that fosters the community's creative culture while spurring investment, adding living-wage jobs, and expanding critical needs such as workforce housing, childcare, transportation options, and workforce development.
- ***Essential Infrastructure***  
Continue diligent planning and investment in our water and wastewater systems, streets, and parks as the foundation of our community. Address traffic congestion and safety, master plan the newly acquired East Portal property for a mobility hub and prepare funding strategies for large infrastructure capital projects to ensure quality services.
- ***Good Governance***  
Ensure a fiscally responsible, transparent, and responsive local government organization for the community both now and strategically into the future. Further community conversations and engagement to foster inclusivity and equity with the opportunity to hold more in-person events while continuing to use technology and other tools.
- ***Environmental Sustainability***  
Honor and strive to play a proactive role in maintaining our spectacular natural environment. Invest in energy efficiency, sustainability, and conservation measures for City operations and capital projects in the community for residents and visitors alike.
- ***Urban Renewal Agency***  
The City created the Sisters Urban Renewal Agency (URA) in 2003. The City Council operates as the URA Board of Directors and updated the Plan and Project List in the past couple of years. The URA is unique tool to help fund many key projects supporting downtown Sisters.

**Specific budget impacts in relation to Council Goals are outlined below.**

#### **Livability and Growth**

The City invested significant resources in completely updating the Comprehensive Plan in 2021 for the first time since 2005 to reflect community needs and best position ourselves to manage growth. Building on that the City is currently evaluating efficiency measures to accommodate growth within the existing Urban Growth Boundary (UGB), as well as our Housing Plan from 2010 to keep pace with an expanding affordable housing need in the community. Based on those projects and other factors, the City will soon need to re-evaluate the buildable lands inventory and a potential UGB expansion.



## City of Sisters Budget FY 2022/23

### Budget Message

- *\$65,000 in contracted services to start evaluation of an Urban Growth Boundary amendment representing half of the anticipated cost for required consulting and professional services. Staff anticipates an additional \$65,000 will need to be added in FY 2023/24.*
- *\$40,000 to complete the parks master plan update, develop a new Capital Improvement Plan (CIP), and System Development Charge (SDC).*
- *\$40,000 to implement code changes from the buildable land efficiency measures evaluation.*
- *\$30,000 to implement recommendations from the 2022 Housing Plan Update.*
- *\$15,000 to implement code changes to the City's outdoor lighting ordinance and outreach.*

#### **Wildfire Mitigation and Community Resiliency**

Sisters Country has a long history of wildland fire being both regular and important natural ecosystem disturbance. More recently, the prevalence of large wildfires has increased in frequency and severity. Most notably, the Pole Creek fire and Milli Fire each exceeded 24,000 acres while there have been dozens of other wildfires in the past couple of decades. The City has but must further collaborate with federal, state, county, and special district partners, among others, to manage our safety both around and within our city limits. In 2018, the City worked through the Community Planning Assistance for Wildfire (CPAW) program to reduce wildfire risks through improved land use planning. In 2019, the City was a partner in updating the Greater Sisters Country Community Wildfire Protection Plan (CWPP). In 2021, the City was a key partner in updating the Deschutes County Natural Hazard Mitigation Plan, as well adopting many of the recommendations from these plans into the 2021 Comprehensive Plan update. In 2022, the City completed its first-ever Wildfire Risk Assessment and Mitigation Plan for our critical infrastructure.

- *\$50,000 through the Urban Renewal Agency for a yet-to-be-created downtown commercial building renovation and fire hardening assistance program.*
- *\$20,000 to implement water and wastewater systems wildfire mitigation recommendations.*
- *Staff time has been dedicated to lead additional coordination efforts, evaluate development and municipal code, monitor grant opportunities, and build partnerships to conduct outreach and enforcement regarding wildfire mitigation and defensible space.*

#### **Economic Development**

The City's Transient Lodging Tax (TLT) is a significant revenue source of the General Fund and the key funding source for supporting our tourism economy. Approximately thirty-three percent of those are restricted to tourism promotion, facilities, and related activities. Historically, the City has given all those restricted TLT funds to the Sisters Area Chamber of Commerce to market the community. Over the past year, the City has invested in research, outreach, and development of a new nonprofit to serve as the organization receiving TLT to broaden beyond just tourism promotion to include development, strategic partnerships, and stewardship. We have seen an unprecedented rise in visitation over the past two years while residential growth continues at as strong pace. It is a pivotal time now to make this transition and ensure we maintain a vibrant tourism economy while balancing our character, quality of life, and natural resources. The City entered an MOU in the Fall 2021 with Economic Development for Central Oregon (EDCO) to provide part-time support and resources focused on traded-sector businesses. Prior, the City had contracted for EDCO to hire a Sisters Country Economic Development (SCED) Director and oversee the program. For several reasons, the City did



## City of Sisters Budget FY 2022/23

### Budget Message

not continue the full-time contract when Capri Lewis, former SCED Director, took a new position. The City will discuss early in FY 2022/23 whether to stay part-time or re-enter the full-time contract.

- *\$450,000 for a first-ever contract with the new Sisters Destination Management Organization supporting tourism promotion, development, and sustainability. Although the agreements have yet to be finalized there is \$100,000 from past Restricted Tourism Reserves as a one-time startup grant and \$350,000 as an annual appropriation of future TLT in this proposed budget.*
- *\$65,025 for a contract extension with the Sisters Area Chamber of Commerce for tourism promotion and Visitor Center operations through October 31, 2022.*
- *\$45,000 for consideration of reconstituting a contract with EDCO for the full-time SCED Program and Director in the fall of 2022 (three-quarters of the full cost of a year).*
- *\$30,000 to refine conceptual master plan options at the Woodland Open Space property for a recreational amenity that benefits both residents and visitors.*
- *\$20,000 through the Community Grant Program for nonprofit and for-profit organizations who serve the Sisters community by aiding 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.*

#### 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 investments in these systems to ensure stability against unforeseen issues and capacity in the face of steady growth. With increasing growth in Sisters and Central Oregon, traffic on US 20 has been steadily increasing, reaching gridlock levels on peak summer weekends. The City continues to push the Locust and US 20 Roundabout forward and is hopeful that the work of design and property acquisition in previous years has positioned the City very well to acquire the bulk of project funding soon and is optimistic for construction in 2024. Furthermore, we need to prepare for completion of that project and the need for improvement on Barclay Drive between the two US 20 roundabouts completing the alternate/truck route. The cost of construction projects – reflective of broader inflation – has risen dramatically in the past year and staff is recommending delaying non-essential capital investments for future budgets.

- *Over \$735,000 of capital investment and design in water, wastewater, and streets systems financed by System Development Charges (SDC), Operating Funds, and Reserves, above and beyond what is listed below.*
- *\$200,000 for engineering and design of the wastewater westside pumpstation.*
- *\$100,000 for engineering and design for Barclay Drive improvements to connect the Barclay and US 20 roundabout and the Locust and US 20 roundabout resulting in a complete alternate/truck route.*
- *\$100,000 to complete a master plan for a future mobility hub on the East Portal property.*
- *\$80,000 for engineering and design for Well #1 improvements.*
- *\$65,000 to complete water and wastewater master plans, develop new CIPs, and reflect those changes in updated user rates and SDCs for both systems.*
- *\$30,000 to continue implementation of priority projects from the traffic safety audit.*
- *\$5,000 to complete the new water right permit for the new Well #4.*





# City of Sisters Budget FY 2022/23

## Budget Message

### Good Governance

Good governance is a pillar of public trust in government and essential to maintaining a healthy democracy. Most simply, these major characteristics comprise sustaining good governance: being transparent, accountable, inclusive, effective, and efficient, adherence to policies, and taking care of our many assets. 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 along these fronts comes through our everyday actions and procedures. The efficient and effective management of all City logistics is also crucial for sustaining other areas of good governance, including finance, technology, and human resources.

- *\$55,000 for upgrades and maintenance on City Hall, Public Works Headquarters, and Fir Street Building.*
- *\$20,000 for refinement of the accounting system via online accessibility and server upgrade.*
- *\$10,000 to continue to support professional development opportunities for staff.*
- *\$7,000 for targeted community outreach and recognition of City volunteers.*
- *\$5,000 to continue to support the Vision Implementation Team (VIT) facilitation with C4C.*
- *\$5,000 for a website update ADA compliance, functionality, and inclusivity.*
- *\$5,000 for legal time of targeted municipal code updates that need refinement.*

### Environmental Sustainability

It is impossible to visit Sisters and not be in awe of the natural beauty. Whether the mountains on the horizon, forests around and within the City, abundant wildlife, or Whychus Creek flowing through our open spaces, we are a part of this ecosystem and must do our part to maintain it. The City has longstanding partnerships with organizations such as the Upper Deschutes Watershed Council (UDWC), including the 2009 Whychus Creek Restoration and Management Plan and initiatives such as the efforts at Creekside Park. The City has received Tree City USA recognition for fifteen years and maintains an active Urban Forestry Board. The 2021 Comprehensive Plan update added for the first-time policies for climate change and energy efficiency. The City will look for new ways to invest in supporting environmental sustainability across departments at the community level and our impacts.

- *\$25,000 to retrofit Fir Street Park splashpad with recirculating water system.*
- *\$20,000 to continue to support the Upper Deschutes Watershed Council and the Creekside Park restoration project along Whychus Creek.*
- *\$16,000 to develop an Environmental Sustainability Plan for operations, facilities, and fleet.*
- *\$10,000 to continue priority energy efficiency upgrades for City owned facilities.*
- *\$10,000 to continue priority irrigation water conservation improvements at City parks.*
- *\$10,000 to implement water conservation year-one priorities.*

### Summary

The proposed FY 2022/23 budget makes significant, strategic investments in Council Goals and community priorities while balancing essential services. Sisters has long been a desirable destination and has become even more so with the shift in remote working with little-to-no signs of slowing. Fortunately, the City did an excellent job last decade keeping up with demand for services and not falling behind on essential infrastructure. We have diverse and healthy resources and have been diligent in accumulating thoughtful reserves for the respective services. As growth continues and the



## City of Sisters Budget FY 2022/23

### Budget Message

Sisters Country Vision encourages us to thoughtfully add amenities, we must evaluate every tool in the toolbox and leverage those with partnerships to sustain this special place.

We have remained confident and optimistic in our community in the face of challenges such as the pandemic. Nonetheless, furthering our resiliency after the tragic wildfires nearby in the past couple of years is a key initiative. One critical component to our enduring vibrancy is that our economy is more diverse and sustainable than ever, and that has proven vital to weathering economic headwinds. Nonetheless, shifting to the new Destination Management Organization will move beyond tourism promotion and include important planning, partnerships, and investment in advancing the visitor experience and stewardship. The City's Comprehensive Plan update was a critical step in shaping the future we want to see over the next twenty years. We are working proactively to manage growth consistent with community values. It is critical that we do this in a thoughtful, step-by-step process to maintain momentum and clarity of message. Building of the efficiency measures evaluation, the City will need to continue to consider a UGB expansion. This process and associated growth steps do not mean Sisters has to lose its history and community character. As it has over its first seventy-six years, the City grew and changed while honoring its past and maintaining livability.

Some other key capital investments the City intends to make in the coming years are not directly reflected in this budget due to the status of the project and unknown specifics with funding contributions. Furthermore, the City needs to be careful with the rising cost of construction and can value-engineer projects while bundling the bidding of projects to maximize resources. The US20 and Locust Roundabout project has been a top priority for several years, and significant progress has been accomplished with design engineering and right-of-way acquisition at the ready. After many years, clearing the hurdle of acquisition of the East Portal property from the Forest Service was accomplished and we are beginning conceptual master planning now to position for future grant opportunities.

Our greatest assets continue to be our people and natural resources. From the City Council to the committees, the public service of every volunteer contributes to our collective success. The City staff are thoughtful professionals passionate about their work and serving this community. Our team is both effective and efficient considering stewardship of public tax dollars. The hard work they put in under the challenges of the past couple of years has presented with the pandemic and growth while juggling numerous projects is inspiring and noteworthy. I am very proud of the work we have all done together. The future of Sisters is ours to shape. Our diversity of opinions, backgrounds, and expertise strengthens the community dialogue in Sisters while we all value where we live, work, and play. We must continue to channel that in a productive, problem-solving fashion. We are fortunate to call Sisters home and must always be smart stewards while maintaining a welcoming, vibrant atmosphere. I am confident that this proposed budget moves us further along the path of the Council Goals and community priorities to sustain and elevate Sisters as a truly remarkable place.

Respectfully submitted,

Cory Misley  
Budget Officer / City Manager



## **FY 2022/23 CITY COUNCIL GOALS**

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### **LIVABILITY AND GROWTH**

- Review the 2021 Comprehensive Plan and 2022 Efficiency Measures to evaluate the buildable land inventory and potential Urban Growth Boundary (UGB) expansion.
- Actively participate in the creation of the Joint Office on Homelessness with Deschutes County to improve coordination and leverage resources while continuing to serve the Sisters community through current partnerships and efforts.
- Continue to invest in and implement top priority projects from the City's 2020 Traffic Safety Audit to improve pedestrian and bicycle safety.
- Identify land and development partner(s) for future Multi-Family Workforce Housing Rental Project.

### **WILDFIRE MITIGATION AND COMMUNITY RESILIENCY**

- Expand partnerships and identify grants with County, State, and Federal governments regarding wildfire mitigation and natural disaster preparedness.
- Formalize partnership with Sisters-Camp Sherman Fire District to improve public awareness and safety compliance with defensible space requirements and SB 762 and invest resources supporting City residents to reduce fuel on their property.
- Implement new Wildfire Resiliency Plan for City critical infrastructure and property.

### **ECONOMIC DEVELOPMENT**

- Finalize creation of a Destination Management nonprofit organization and enter an inaugural contract for tourism promotion, development, and sustainability.
- Based on prior community outreach and building off the Parks Master Plan update, explore project concepts that support both residents and tourists for the Woodlands property (Zoned Open Space) that will be transferred to the City in 2022.
- Monitor new Memorandum of Understanding (MOU) with EDCO to assess the level of support necessary in future years for traded-sector economic development.

### **ESSENTIAL INFRASTRUCTURE**

- Develop a funding strategy for high-priority projects from the newly updated Water and Wastewater Master and Capital Improvement Plans.
- Finalize contributions with County, State, and/or Federal partners for the Locust/US 20 Roundabout and plan for Alternate Route completion on Barclay Drive.
- Complete the Master Plan on the East Portal property for a future Mobility Hub project.



## **FY 2022/23 CITY COUNCIL GOALS**

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### **GOOD GOVERNANCE**

- Develop a strategy for utilizing the remaining American Rescue Plan Act (ARPA) Funds.
- Continue to be an active Partner of the Vision Implementation Team and collaborate with community organizations to advance key Vision strategies.
- Update Water and Wastewater utility rates and System Development Charges.
- Continue to implement recommendations from the 2021 Comprehensive Plan.

### **ENVIRONMENTAL SUSTAINABILITY**

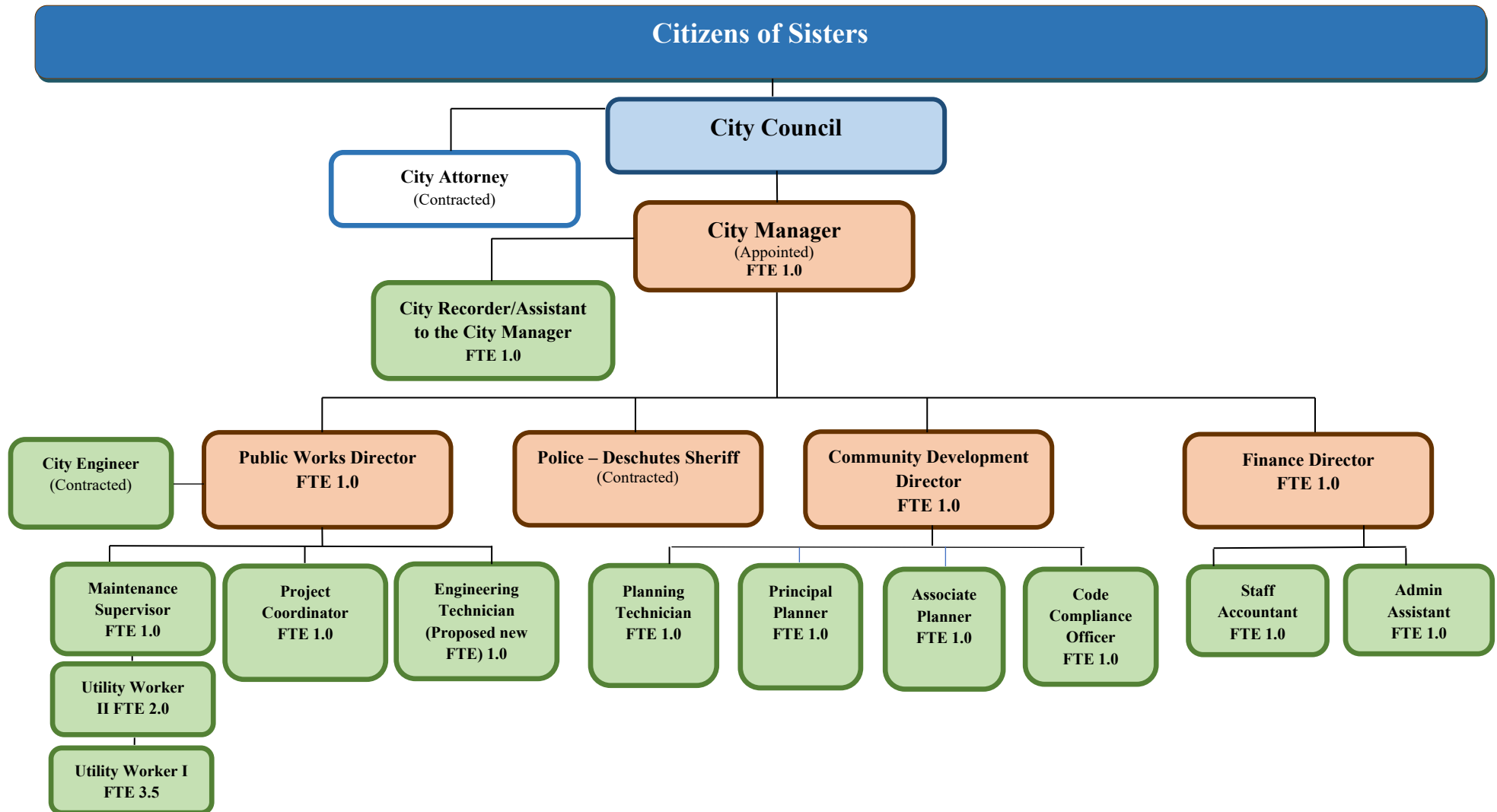
- Implement a Water Conservation Plan and adopt year-one priorities to reduce citywide consumption, especially during peak demand summer months.
- Develop an equitable Environmental Sustainability Plan for City operations, maintenance, and replacement of existing facilities, vehicles, and activities.
- Continue to support Upper Deschutes Watershed Council with their current project on Whychus Creek at Creekside Park and explore future restoration projects.

### **URBAN RENEWAL AGENCY GOALS**

- Pursue a bond funding strategy to access existing URA funds for priority projects outlined in the 2020 URA Project List.
- Develop a funding strategy and begin construction on Adams Ave. Streetscape Improvement Project.
- Explore the creation of a fire resiliency program with local partners to retrofit eligible downtown commercial buildings.



## Organizational Chart





# Budget Summary

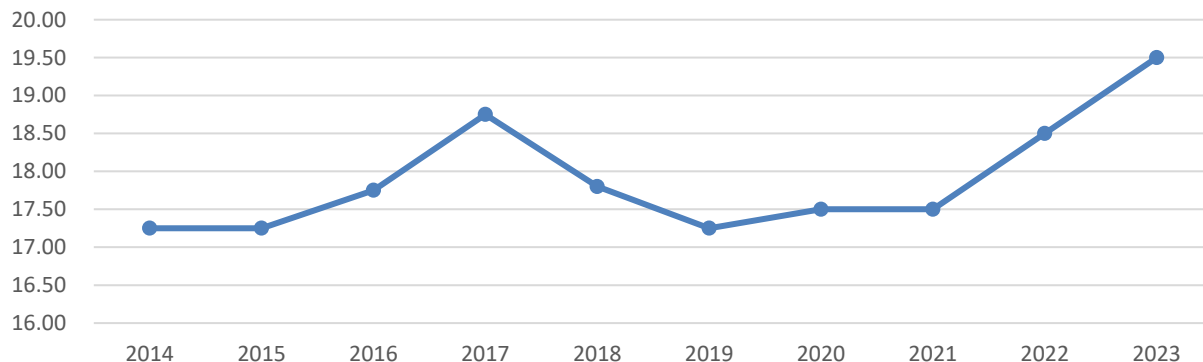
## Staffing and Labor Costs



- **Staffing and Labor Costs**

The adopted budget for the current fiscal year (FY 2021/22) includes 18.5 Full Time Equivalents (FTE) and the City is proposing an increase of 1 FTE for the Public Works Department in FY 2022/23. The Public Works Department has experienced a significant increase in construction activity due to large infrastructure additions/improvements and upcoming updates to Water, Sewer and Parks master plans.

### Full Time Equivalents (FTE) History



Due to the unprecedented increase in cost for virtually every consumer category, staff proposed and City Council approved a mid-year cost of living adjustment (COLA) of 4.6% which took effect the first pay period in January 2022.

For purposes of this budget process, staff utilized the same methodology to calculate the COLA as prior years which is taking the average of the Social Security Administration COLA with the most recent Regional Consumer Price Index. The result of that calculation was a COLA of 7.2%. Being that there was already a mid-year COLA of 4.6%, the COLA for this proposed budget would be 2.6% (7.2% less 4.6%).

Staff received input on the traditional application of a fixed percentage COLA that was applied to the entire pay plan classification and a concern that as these higher percentage increases are implemented, the result would over years widen the wage range and apply an inequitable dollar per hour adjustment for each employee. To address this issue, City staff evaluated applying a fixed cost COLA to each employee and that fixed base COLA methodology is included in this proposed budget.

To apply an equal (fixed) cost of living adjustment to each employee, the average wage for all non-contract City employee was calculated and the proposed 2.6% COLA was applied to that average wage. The COLA per hour resulted in an \$ .82 per hour increase and that fixed amount was applied to all wages in the pay plan.

# Budget Summary

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## Staffing and Labor Costs



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 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.

Healthcare benefit premiums are budgeted with at an estimated 1.5% increase above FY 2021/22 levels. Employees will continue to contribute 10% of premium cost, ranging from \$88 to \$268 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 remains the same for the FY 2022/23 due the fact that this is the second year of the FY 2021/22 – FY 2022/23 Biennium. The applied Tier 1/Tier 2 employees contribution rate is 19.38% and OPSRP employees' contribution rate of 17.05%. 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 14.7%. PERS employers were warned in the fall of 2015 that large rate increases would be expected for the next 10 years (until mid-2020's) 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 transitioned their worker's compensation service to State ran SAIF (Savings Association Insurance Fund) in FY 2021/22. With this transition, the City benefitted from a significant decrease in premiums of 80% or approximately \$45,000 City-wide in savings. The City of Sisters safety conscious employees also contributed to this decrease through a lower than average experience rating. SAIF 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 from 1% to 2%
- Property and Liability insurance will increase by 10% and 13%, respectfully

# Adopted Budget FY 2022/23

## 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 proposed programs and fiscal policies.

#### **Preparing the Budget**

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

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

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

#### **Approving the Budget**

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

*Budget Committee Meetings.* The budget committee consists of the members of the governing body and an equal number of citizens at large. If, after a good faith attempt, the governing body cannot find enough 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.

# **Adopted Budget FY 2022/23**

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## **Budget Process**



*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.

# Adopted Budget FY 2022/23

## Budget Process



### 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.

**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 (lodging) 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. Below is a summary of revenue from each fund (excluding URA).

CITY OF SISTERS REVENUE	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<i>Governmental Funds</i>						
General Fund	\$ 4,252,096	\$ 5,007,865	\$ 6,371,150	\$ 7,022,439	\$ 7,022,439	\$ 7,022,439
<i>Special Revenue Funds</i>						
Street Fund	\$ 1,888,904	\$ 2,230,117	\$ 2,278,121	\$ 2,295,155	\$ 2,295,155	\$ 2,295,155
Street SDC Fund	1,096,010	1,686,515	1,726,893	2,190,300	2,190,300	2,190,300
Water SDC Fund	3,045,622	3,345,976	2,187,010	2,154,210	2,154,210	2,154,210
Sewer SDC Fund	2,049,376	2,636,257	2,633,798	3,111,728	3,111,728	3,111,728
Park SDC Fund	726,268	816,862	920,883	1,183,606	1,183,606	1,183,606
Parking District Fund	233,695	258,041	265,427	279,572	279,572	279,572
City Hall Debt Service Fund	60,475	58,372	61,247	56,259	56,259	56,259
<b>Total Special Revenue Funds</b>	<b>\$ 9,100,350</b>	<b>\$ 11,032,140</b>	<b>\$ 10,073,378</b>	<b>\$ 11,270,830</b>	<b>\$ 11,270,830</b>	<b>\$ 11,270,830</b>
<i>Proprietary Funds</i>						
Water Fund	\$ 2,252,377	\$ 2,551,643	\$ 2,748,366	\$ 3,173,895	\$ 3,173,895	\$ 3,173,895
Sewer Fund	2,691,706	3,028,522	3,326,820	3,492,311	3,492,311	3,492,311
<b>Total Proprietary Funds</b>	<b>\$ 4,944,083</b>	<b>\$ 5,580,165</b>	<b>\$ 6,075,186</b>	<b>\$ 6,666,206</b>	<b>\$ 6,666,206</b>	<b>\$ 6,666,206</b>
<b>TOTAL RESOURCES</b>	<b>\$ 18,296,529</b>	<b>\$ 21,620,170</b>	<b>\$ 22,519,714</b>	<b>\$ 24,959,475</b>	<b>\$ 24,959,475</b>	<b>\$ 24,959,475</b>

# 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.

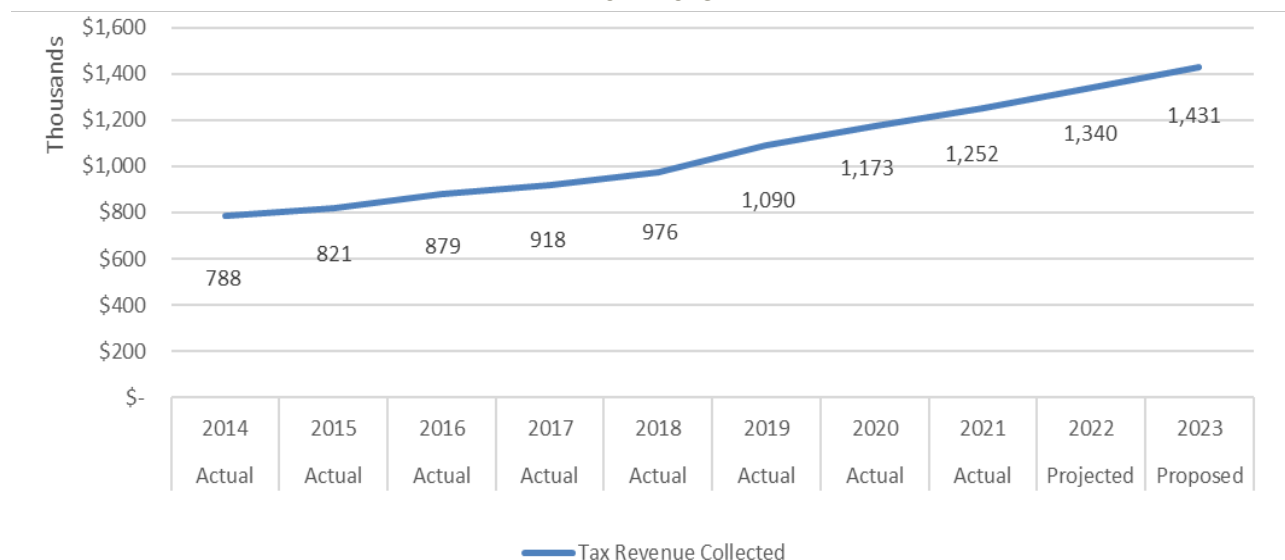
**Assessed Valuation** – Assessed value is a measure of the taxable value of real, personal, and utility property in the City. Property taxes are paid by businesses and homeowners based on the assessed value of their property. The FY 2022/23 budget assumes an estimated taxable property value of \$565,266,310 or a 7.0% increase in actual over FY 2021/22 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 2022/23 proposed budget levies the full \$2.6417 rate. Budget taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.

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

**Property tax collected and distributed** – The projected total City property taxes collected during the FY 2021/22 is \$1,340,000. Property taxes comprise approximately 31% of the City's General Fund FY 2021/22 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 2022/23 will be billed by late October and can be paid in thirds on November 15, 2022, February 15, 2023 and May 15, 2023. 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 (IN THOUSANDS)**  
**FY 2014-2023**



# Budget Summary

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## 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 2022/23 the City is assuming a 7.0% 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 economic environments. Despite the recovery from unstable economic conditions, the prior year collectability of taxes reflects historical stable percentages of approximately 95%, a percentage which is used for the upcoming Fiscal Year 2022/23.

**Transient Room (Lodging) Tax** – Sisters administers a lodging tax of 8.99% on room rates for overnight lodging of less than 30 days. Transient Room (Lodging) Tax (TRT or TLT) is the City's second largest General Fund income source. Taking into consideration the volatile economic and travel environment for the last two years, Sisters has retained its tourist popularity resulting in the TLT exceeding conservative projections in Fiscal Year 2021/22 by approximately 40%. The TLT for Fiscal Year 2022/23 is expected to remain consistent compared to projected FY 2021/22.

**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 \$165,000 for the fiscal year. The City has continued to experience development at a steady rate for both commercial and residential activity, resulting in the projected increase in income when compared to budgeted FY 2021/22.

*Business License* – In an effort to relieve local businesses from the full business license fee, a discount and extension of payment due date was granted in FY 2019/20 which skewed the budget to actual license revenues in FY 2019/20 and FY 2020/21. Historical license fees were reflected in the FY 2021/22 budget and that is expected to continue for FY 2022/23.

*Park User Fees* – Creekside Campground bounced back to its historical popularity in FY 2021/22 after being closed for the months of April and May the year prior. Due to the continual high demand, Creekside Campground receipts are expected to remain steady for Fiscal Year 2022/23.

**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 be consistent when compared to FY 2021/22.

**American Rescue Plan Act (ARPA)** – The Federal Government granted funds to States and localities for the opportunity to make strategic investments in infrastructure, rebuild reserves to enhance financial stability, and cover temporary operating shortfalls in the aftermath of the COVID-19 pandemic. The City is due to receive \$617,702, half of which was received in FY 2021/22 and the second tranche will be received in August of 2022.

# Budget Summary

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## 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 consistent revenue when compared to prior years.

*State Highway Tax* – The highway tax base is budgeted at an minimal increase of 3% when compared to FY 2021/22. The Street Fund will continue to receive funds from House Bill 2017 (involving transportation funding), hence the reason for the larger increase 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 2021/22 saw significant increases due to development activity. The City estimates that this activity will remain consistent for FY 2022/23 and though budgeted conservatively, the projected revenue is closer to actual than in prior year estimates. 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 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Projected 2021/22	Adopted 2022/23	% Inc(Dec)
<b>Street SDC Fund</b>							
System Development Charges	\$ 125,615	\$ 123,756	\$ 398,825	\$ 581,198	\$ 355,334	\$ 300,000	-15.57%
Interest	13,176	15,812	16,659	9,307	7,236	6,000	-17.08%
<b>Total Revenues</b>	<b>138,791</b>	<b>139,568</b>	<b>415,484</b>	<b>590,505</b>	<b>362,570</b>	<b>306,000</b>	
<b>Sewer SDC Fund</b>							
System Development Charges	450,953	378,409	506,493	723,858	486,683	350,000	-28.08%
Interest	20,706	41,445	33,350	15,066	10,458	8,800	-15.85%
<b>Total Revenues</b>	<b>471,659</b>	<b>419,854</b>	<b>539,843</b>	<b>738,924</b>	<b>497,141</b>	<b>358,800</b>	
<b>Water SDC Fund</b>							
System Development Charges	366,465	295,520	417,249	564,686	435,312	350,000	-19.60%
Interest	30,589	58,181	53,653	19,442	9,406	7,500	-20.26%
<b>Total Revenues</b>	<b>397,054</b>	<b>353,701</b>	<b>470,902</b>	<b>584,128</b>	<b>444,718</b>	<b>357,500</b>	
<b>Park SDC Fund</b>							
System Development Charges	164,903	128,844	192,073	195,652	199,904	160,000	-19.96%
Interest	3,838	10,215	11,525	4,965	3,815	3,200	-16.12%
<b>Total Revenues</b>	<b>168,741</b>	<b>139,059</b>	<b>203,598</b>	<b>200,617</b>	<b>203,719</b>	<b>163,200</b>	
<b>Total SDC Funds</b>	<b>\$ 1,176,245</b>	<b>\$ 1,052,182</b>	<b>\$ 1,629,827</b>	<b>\$ 2,114,174</b>	<b>\$ 1,508,148</b>	<b>\$ 1,185,500</b>	<b>-21.4%</b>

### SUMMARY OF ENTERPRISE FUNDS

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

**Water Fund** – Revenue received from water utility customers pays for water collection and distribution system operations. Charges for services are billed at a base rate of \$18.69/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 \$40.78. 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.

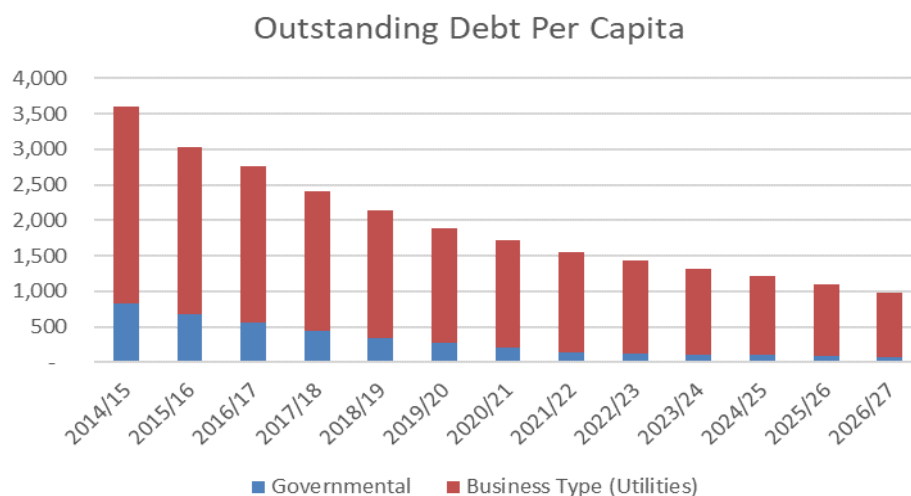
In January of 2016, the City issued full faith and credit refunding bonds in the amount of \$6,180,000. Proceeds from the issuance were used to payoff the City's loans payable for City Hall Facility, sewer system, Lazy Z property, and USDA revenue bonds. Interest is 2.95% with a maturity date of December 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 carried an interest rate of 3.22%, for 7 years. It is backed by the Full Faith and Credit of the City. This debt is due and was paid in full in February of 2022.

With the retirement of URA debt in FY 2021/22, coupled with the URA Project Fund (Fund 21) which is the URA Fund that serves as the project management/funding arm of the URA, requiring additional funds for upcoming projects, it was necessary to incur added debt and transfer funds into the URA Project Fund. To accomplish this, the General Fund of the City loaned funds to the URA Project Fund incurring debt of which is paid by the URA Debt Service Fund.

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.



## 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 Tourism Reserve represents restricted Transient Room (Lodging) Tax funds allocated for future strategic destination management purposes.
- 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. The proposed FY 2022/23 budget includes an amount that is equal to two month's of General Fund operating expenses.
- Capital Replacement and Capital Improvement Reserves were established in each operating fund. Balances and annual contributions to these funds are analyzed each year to ensure the City is adequately reserved for future capital expenditures.

#### General Fund Reserves:

##### RESERVES

01-5-00-425	RESERVE FOR FUTURE EXPENDITURES	1,873,049
01-5-00-410	AFFORDABLE HOUSING RESERVE RESTRICTED	125,538
01-5-00-412	TOURISM RESERVE RESTRICTED	78,668
01-5-00-415	LAW ENFORCEMENT RESERVE	136,324
01-5-00-420	RAINY DAY FUND	540,000
01-5-00-445	CAPITAL REPLACEMENT RESERVE	378,918
<b>TOTAL RESERVES</b>		<b>3,132,497</b>

**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 5-year CIP (Capital Improvement Plan) provides a strategy that allows the City to fund infrastructure improvements over the medium and long term. These projects involve system wide upgrades and when appropriate, take into account opportunities to plan for future growth. Funding for these projects 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: Street Overlay projects, equipment procurements, Elm Street multi-use path, Best Western Waterline Extension, and Westside Pumpstation design.

# 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.

### PUBLIC WORKS ADVISORY BOARD

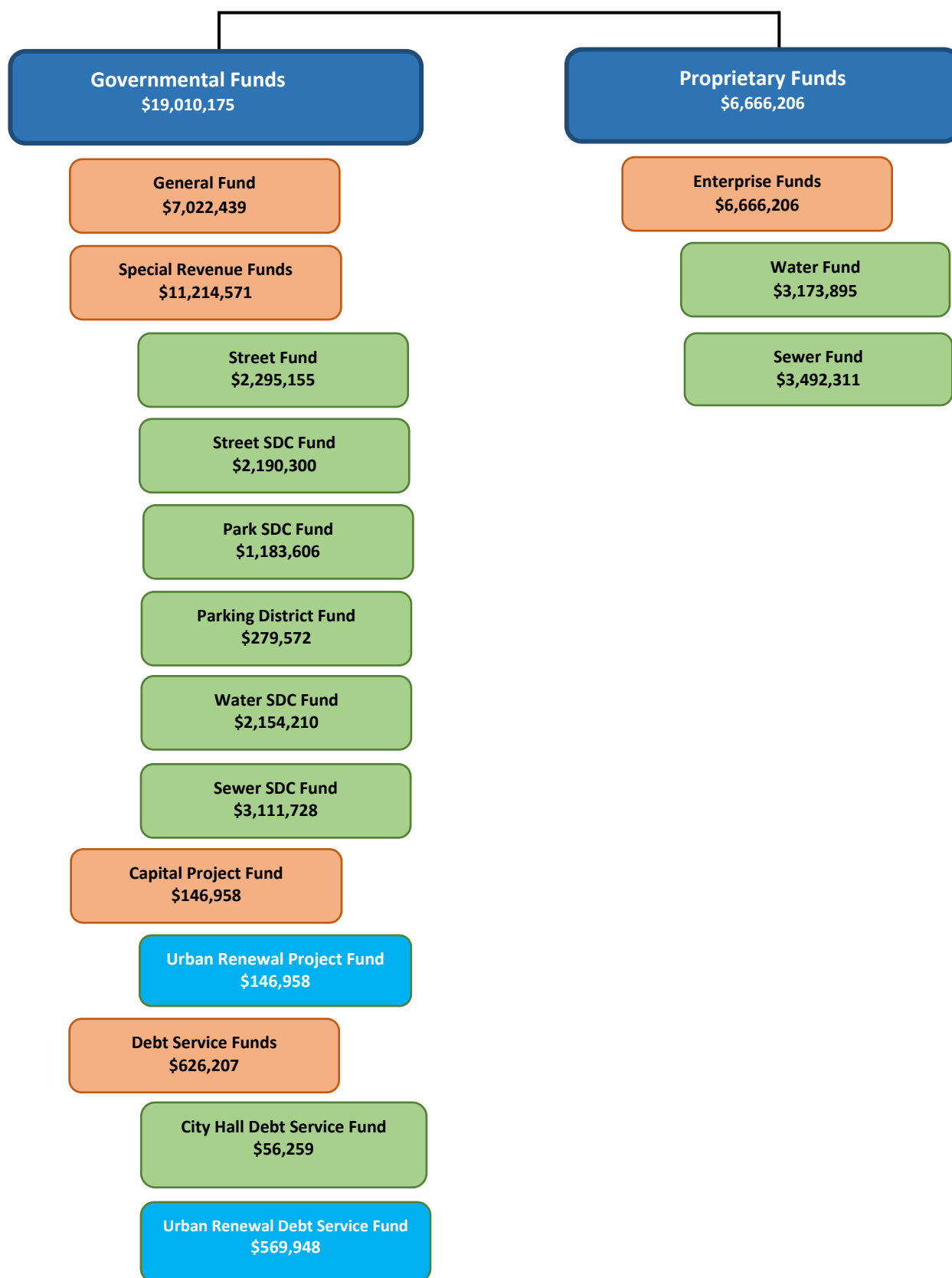
The Public Works Advisory Board (PWAB) consists of five members and acts in an advisory capacity to the City Council on matters pertaining to proposed sewer, water, storm water, street, sidewalk, bikeway and pedestrian projects. The PWAB generally meets the second Tuesday of each month at 4:15 p.m.

### 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 (Including URA)





# Revenue & Expenditure Summary

## Fund Summary

### CONSOLIDATED FINANCIAL SCHEDULE

This section is a summary of total revenues and expenditures budgeted in FY 2022/23.

**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 2021/22 Budget and FY 2022/23 Budget are the only columns that reflect a balanced budget due to the fact that the other years (including the FY 2021/22 Projected Year end) include actual/expected revenues and expenses.

### REVENUE AND EXPENDITURE SUMMARY – ALL CITY FUNDS COMBINED (INCLUDING URA)

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property Taxes	\$ 1,468,027	\$ 1,658,599	\$ 1,735,000	\$ 1,849,500	\$ 1,849,500	\$ 1,849,500
Other Taxes	798,753	1,105,477	930,000	1,195,000	1,195,000	1,195,000
Franchise Fees	508,783	571,747	537,200	625,900	625,900	625,900
Licenses And Fees	594,484	686,594	604,500	691,800	691,800	691,800
Charges For Services	2,007,602	2,241,395	2,158,566	2,380,774	2,380,774	2,380,774
Intergovernmental	553,150	566,517	750,892	424,287	424,287	424,287
Fines And Forfeitures	1,560	1,539	1,000	5,500	5,500	5,500
Rental Income	25,000	9,125	9,000	1,800	1,800	1,800
Interest	259,727	109,708	85,300	56,700	56,700	56,700
Miscellaneous	84,588	212,732	599,963	377,078	377,078	377,078
Reimbursements	-	8,233	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Transfers In	-	-	17,317	-	-	-
Transfers In/Loan Proceeds	52,000	52,500	1,525,300	50,900	50,900	50,900
DLCD Grant	4,800	-	35,000	1,000	1,000	1,000
System Development Charges	1,514,640	2,065,394	890,000	1,160,000	1,160,000	1,160,000
Revenues Total	<b>7,873,114</b>	<b>9,289,560</b>	<b>9,879,037</b>	<b>8,820,239</b>	<b>8,820,239</b>	<b>8,820,239</b>
Beginning Fund Balance	11,176,014	13,318,523	14,686,679	16,856,142	16,856,142	16,856,142
<b>TOTAL RESOURCES</b>	<b>\$ 19,049,128</b>	<b>\$ 22,608,083</b>	<b>\$ 24,565,716</b>	<b>\$ 25,676,381</b>	<b>\$ 25,676,381</b>	<b>\$ 25,676,381</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Personnel Services	\$ 1,712,383	\$ 1,741,081	\$ 2,115,519	\$ 2,344,027	\$ 2,344,027	\$ 2,344,027
Materials & Services	2,339,270	2,691,085	4,375,927	4,200,985	4,200,985	4,200,985
Capital Improvements	1,001,642	1,993,487	2,582,001	1,364,000	1,364,000	1,364,000
Debt Service	625,310	611,178	1,470,226	459,500	459,500	459,500
Expenditures Total	<b>5,678,605</b>	<b>7,036,831</b>	<b>10,543,673</b>	<b>8,368,512</b>	<b>8,368,512</b>	<b>8,368,512</b>
Operating Contingency	-	-	1,036,320	985,877	985,877	985,877
Unappropriated Reserves	-	-	-	-	-	-
Reserves	-	-	5,559,127	7,912,830	7,912,830	7,912,830
Reserve for Future Expenditures	-	-	7,061,166	8,358,263	8,358,263	8,358,263
Transfers Out	52,000	52,500	365,430	50,900	50,900	50,900
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,730,605</b>	<b>\$ 7,089,331</b>	<b>\$ 24,565,716</b>	<b>\$ 25,676,381</b>	<b>\$ 25,676,381</b>	<b>\$ 25,676,381</b>



# Revenue & Expenditure Summary

## Fund Summary

### SUMMARY OF CITY FUNDS – FY 2022/23 (EXCLUDING URA)

	General Fund	Street Fund	Street SDC Fund	Park SDC Fund	Parking District Fund
<b>RESOURCES</b>					
Revenues:					
Property Taxes	\$1,431,000	\$ -	\$ -	\$ -	\$ -
Other Taxes	1,000,000	195,000	-	-	-
Franchise Fees	-	625,900	-	-	-
Licenses And Fees	653,800	7,500	-	-	14,500
Receipts	-	-	-	-	-
Charges For Services	32,874	-	-	-	-
Intergovernmental	158,342	265,946	-	-	-
Fines And Forfeitures	5,500	-	-	-	-
Rental Income	1,800	-	-	-	-
Interest	12,600	5,300	6,000	3,200	900
Miscellaneous	361,427	3,000	-	-	-
Other Grants	1,000	-	-	-	-
Transfers In/Loan Proceeds	-	-	-	-	-
System Development Charges	-	-	300,000	160,000	-
<b>Revenues Total</b>	<b>3,658,343</b>	<b>1,102,646</b>	<b>306,000</b>	<b>163,200</b>	<b>15,400</b>
Beginning fund balance	3,364,096	\$ 1,192,509	1,884,300	1,020,406	264,172
<b>TOTAL RESOURCES</b>	<b>\$ 7,022,439</b>	<b>\$ 2,295,155</b>	<b>\$ 2,190,300</b>	<b>\$ 1,183,606</b>	<b>\$ 279,572</b>
<b>REQUIREMENTS</b>					
Expenditures:					
Personnel Services	\$1,082,389	\$ 458,593	\$ -	\$ -	\$ -
Materials & Services	2,171,361	562,858	340,000	55,000	-
Capital Improvements	71,000	341,000	300,000	-	-
Transfers Out	22,900	7,100	-	-	-
Debt Service	-	-	-	-	-
<b>Expenditures Total</b>	<b>3,347,650</b>	<b>1,369,551</b>	<b>640,000</b>	<b>55,000</b>	<b>-</b>
Operating Contingency	542,292	170,242	-	-	-
Capital Reserves	1,259,448	308,738	-	-	-
Unappropriated Reserves	-	-	-	-	-
Reserve for Future Expenditures	1,873,049	446,624	1,550,300	1,128,606	279,572
<b>TOTAL REQUIREMENTS</b>	<b>\$ 7,022,439</b>	<b>\$ 2,295,155</b>	<b>\$ 2,190,300</b>	<b>\$ 1,183,606</b>	<b>\$ 279,572</b>





# Revenue & Expenditure Summary

## Fund Summary

City Hall Debt Service Fund	Water Fund	Sewer Fund	Water SDC Fund	Sewer SDC Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,431,000
-	-	-	-	-	1,195,000
-	-	-	-	-	625,900
-	8,000	8,000	-	-	691,800
-	900,000	1,310,000	-	-	2,210,000
-	117,900	20,000	-	-	170,774
-	-	-	-	-	424,288
-	-	-	-	-	5,500
-	-	-	-	-	1,800
100	7,000	5,000	7,500	8,800	56,400
-	-	12,650	-	-	377,077
-	-	-	-	-	1,000
50,900	-	-	-	-	50,900
-	-	-	350,000	350,000	1,160,000
<b>51,000</b>	<b>1,032,900</b>	<b>1,355,650</b>	<b>357,500</b>	<b>358,800</b>	<b>8,401,439</b>
5,259	2,140,995	2,136,661	1,796,710	2,752,928	16,558,036
<b>\$ 56,259</b>	<b>\$ 3,173,895</b>	<b>\$ 3,492,311</b>	<b>\$ 2,154,210</b>	<b>\$ 3,111,728</b>	<b>\$ 24,959,475</b>
\$ -	\$ 404,055	\$ 398,990	\$ -	\$ -	\$ 2,344,027
-	416,008	406,258	80,000	25,000	4,056,485
-	126,000	266,000	60,000	200,000	1,364,000
-	8,700	12,200	-	-	50,900
50,900	-	332,140	-	76,460	459,500
<b>50,900</b>	<b>954,763</b>	<b>1,415,588</b>	<b>140,000</b>	<b>301,460</b>	<b>8,274,912</b>
-	136,677	134,207	-	-	983,418
-	1,286,264	777,263	-	-	3,631,713
-	-	-	-	-	-
5,359	796,191	1,165,253	2,014,210	2,810,268	12,069,432
<b>\$ 56,259</b>	<b>\$ 3,173,895</b>	<b>\$ 3,492,311</b>	<b>\$ 2,154,210</b>	<b>\$ 3,111,728</b>	<b>\$ 24,959,475</b>



# City of Sisters Budget FY 2022/23

## 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. The General Funds share of personnel services is 8.7 FTE (Full Time Equivalent).

### FUND RESOURCES

Major General Fund resources include property taxes, planning and inspection fees, state-shared revenue sources, and transient room (lodging) 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 addressed in the following pages, the revenue assigned each respective department (if applicable) is indicated.

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 27,442	\$ 18,274	\$ 15,000	\$ 16,000	\$ 16,000	\$ 16,000
01-4-00-301	INTEREST EARNED	39,977	16,073	12,000	12,600	12,600	12,600
01-4-00-302	CURRENT TAXES	1,145,255	1,234,118	1,275,000	1,415,000	1,415,000	1,415,000
01-4-00-303	TRANSIENT ROOM TAX	616,987	902,256	750,000	1,000,000	1,000,000	1,000,000
01-4-00-304	LIQUOR TAX	51,628	60,362	56,622	57,127	57,127	57,127
01-4-00-305	CIGARETTE TAX	2,801	3,183	2,325	2,341	2,341	2,341
01-4-00-309	WATER INTERNAL SERVICES	9,854	10,371	10,222	10,958	10,958	10,958
01-4-00-310	LICENSE FEES	80,187	44,200	65,000	63,000	63,000	63,000
01-4-00-311	CURRENT PLANNING FEES	86,581	78,890	65,000	75,000	75,000	75,000
01-4-00-312	PARK USERS FEE	198,548	290,451	250,000	295,000	295,000	295,000
01-4-00-314	PUBLIC WORKS FEES	1,133	1,550	500	500	500	500
01-4-00-317	EVENT FEES	10,277	7,630	7,000	35,000	35,000	35,000
01-4-00-319	ADVANCED PLANNING FEE	89,094	112,541	85,000	90,000	90,000	90,000
01-4-00-338	JUSTICE COURT	1,560	1,539	1,000	5,500	5,500	5,500
01-4-00-340	CELL TOWERS	87,963	84,559	91,500	95,300	95,300	95,300
01-4-00-342	SALE OF ASSETS	-	-	-	-	-	-
01-4-00-350	STATE REVENUE SHARING	39,463	46,276	47,449	57,086	57,086	57,086
01-4-00-354	PROPERTY RENTAL	9,000	9,000	9,000	1,800	1,800	1,800
01-4-00-360	MISCELLANEOUS	11,266	12,896	250,000	308,677	308,677	308,677
01-4-00-362	REFUNDS/REIMBURSEMENTS	34,326	38,453	9,500	9,500	9,500	9,500
01-4-00-363	CMA ADMIN FEE	6,599	7,792	7,500	7,500	7,500	7,500
01-4-00-379	SEWER INTERNAL SVCS	9,854	10,071	10,222	10,958	10,958	10,958
01-4-00-380	STREET INTERNAL SVCS	9,854	10,071	10,222	10,958	10,958	10,958
01-4-00-381	LOAN PROCEEDS FROM URA	-	-	710,000	-	-	-
01-4-00-382	URA INTERNAL SVCS	6,702	4,937	15,000	15,000	15,000	15,000
<b>REVENUE SUBTOTAL</b>		<b>2,576,351</b>	<b>3,005,493</b>	<b>3,755,061</b>	<b>3,594,805</b>	<b>3,594,805</b>	<b>3,594,805</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
01-4-00-609	CITY MANAGED ACCOUNTS	6,575	6,586	10,500	11,000	11,000	11,000
01-4-00-640	STATE GRANTS	76,637	171,787	28,832	31,788	31,788	31,788
01-4-00-665	OTHER GRANTS	35,000	48,505	90,000	10,000	10,000	10,000
01-4-00-667	SCED FUND RAISING	3,800	-	13,000	9,750	9,750	9,750
01-4-00-670	DLCD GRANT	1,000	-	35,000	1,000	1,000	1,000
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>123,012</b>	<b>226,878</b>	<b>177,332</b>	<b>63,538</b>	<b>63,538</b>	<b>63,538</b>
<b>TOTAL REVENUE</b>		<b>2,699,363</b>	<b>3,232,371</b>	<b>3,932,393</b>	<b>3,658,343</b>	<b>3,658,343</b>	<b>3,658,343</b>



**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 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/Assistant to the City Manager, are overseen by the City Manager. They work collaboratively to advance Council policy initiatives and projects. The City Manager and City Recorder & Assistant to the City Manager are the core team for accomplishing the work plan for this department, as well as supporting work across all aspects of the City.

### **Review of FY 2021/22 Department Work Plan:**

Objectives that were accomplished include:

- Conduct a complete City Charter review and update built on a broad community engagement emphasizing diversity, equity, and inclusion (\*Council Goal) \*Revised
- Continue to support the Vision Implementation Team (VIT) and collaboration between public partners to achieve key strategies (\*Council Goal)
- Increase partnerships with County, State, and Federal governments regarding natural disaster preparedness (\*Council Goal)
- Coordinate City's continued response to COVID-19 pandemic
- Coordinate celebration of the 75<sup>th</sup> anniversary of the City of Sisters
- Continue to support the Sisters Country Vision through the Vision Implementation Team (VIT) and City Lead Strategies
- Prioritize policy and regulation that need updates and refinements
- Hold a State of the City

### **Objectives for FY 2022/23 Department Work Plan:**

- Actively participate in the creation of the Joint Office on Houselessness with Deschutes County to improve coordination and leverage resources while continuing to serve the Sisters community through current partnerships and efforts (\*Council Goal)
- Identify land and development partner(s) for future Multi-Family Workforce Housing Rental Project (\*Council Goal)
- Develop a strategy for utilizing the remaining American Rescue Plan Act (ARPA) Funds (\*Council Goal)
- Continue to be an active Lead Partner of the Vision Implementation Team and collaborate with community organizations to advance key vision strategies



# City of Sisters Budget FY 2022/23

## General Fund

- Assist with transition of VIT facilitation from Central Oregon Intergovernmental Council (COIC) to C4C and coordinate City led Vision projects
- Foster employee productivity, learning, and growth
- Celebrate the work of volunteers who serve on City committees and commissions
- Prioritize policy and regulations that need updates and refinements
- Continue to strengthen the City's relationship/partnerships with local taxing districts
- Strategically promote City priorities to elected county, state, and federal officials
- Complete partial website update for ADA compliance and functionality
- Continue to expand outreach including State of the City, Sisters Guide, and events

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>COUNCIL-MANAGER</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	96,372	81,855	87,058	96,154	96,154	96,154
PAYROLL TAXES, INSURANCE, AND BENEFITS	49,443	42,982	49,005	50,182	50,182	50,182
<b>TOTAL PERSONNEL SERVICES</b>	<b>145,815</b>	<b>124,837</b>	<b>136,063</b>	<b>146,336</b>	<b>146,336</b>	<b>146,336</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-01-700 MAYOR & COUNCIL	1,587	568	5,500	5,500	5,500	5,500
01-5-01-704 RECRUITMENT	-	330	-	-	-	-
01-5-01-705 ADVERTISING	3,948	375	3,000	3,000	3,000	3,000
01-5-01-710 COMPUTER SOFTWARE MAINT	356	-	100	100	100	100
01-5-01-714 OFFICE SUPPLIES	1,474	1,170	1,500	1,500	1,500	1,500
01-5-01-715 POSTAGE	136	176	150	150	150	150
01-5-01-716 RECORDING FEES	2,223	750	2,000	2,000	2,000	2,000
01-5-01-717 OFFICE EQUIPMENT	-	4,417	250	250	250	250
01-5-01-721 COPIER/PRINTER	3,504	2,990	3,800	3,800	3,800	3,800
01-5-01-726 CONTRACTED SERVICES	32,778	49,002	65,350	18,000	18,000	18,000
01-5-01-727 PERMITS & FEES	447	564	500	500	500	500
01-5-01-733 DUES & SUBSCRIPTIONS	17,718	11,012	11,000	11,000	11,000	11,000
01-5-01-735 TELEPHONE	726	555	500	500	500	500
01-5-01-736 CELLULAR PHONES	320	318	720	720	720	720
01-5-01-740 EDUCATION	795	1,386	2,500	12,500	12,500	12,500
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	66,777	22,456	67,500	60,000	60,000	60,000
01-5-01-783 PUBLIC OUTREACH	4,560	15,428	18,000	17,000	17,000	17,000
01-5-01-789 MILEAGE/TRAVEL REIMBURSEM	689	-	1,000	1,000	1,000	1,000
01-5-01-791 ECONOMIC DEVELOPMENT	-	-	-	-	-	-
01-5-01-792 COMMUNITY SERVICES GRANT	-	37,286	20,000	20,000	20,000	20,000
01-5-01-793 MEETINGS/WORKSHOPS	1,820	1,178	2,500	2,500	2,500	2,500
01-5-01-794 STATE GRANTS	-	-	-	-	-	-
01-5-01-795 LOAN TO URBAN RENEWAL AGENCY	-	-	760,000	-	-	-
01-5-01-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-01-797 AFFORDABLE HOUSING PROGRAM	-	6,627	50,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>139,858</b>	<b>156,588</b>	<b>1,017,170</b>	<b>161,320</b>	<b>161,320</b>	<b>161,320</b>
<b>TOTAL COUNCIL-MANAGER</b>	<b>285,673</b>	<b>281,425</b>	<b>1,153,233</b>	<b>307,656</b>	<b>307,656</b>	<b>307,656</b>



## City of Sisters Budget FY 2022/23

### 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.

Staff had a goal to analyze the dynamics of transitioning from a locally based server to a cloud-based server. In working with our Information Technology contractor, Velox, staff determined that a deeper analysis of that transition is necessary. The deeper analysis will consist of a broader cost benefit in terms of dollars and staff functionality.

The COVID-19 pandemic revealed some efficiencies that can be gained and programs that could be put into place for City utility policies. Staff will continue to evaluate these policies and explore how policies apply to both residential and commercial utility accounts.

Other objectives for FY 2022/23 include a salary survey to evaluate employee compensation packages and how they compare to similar cities and pursue Urban Renewal Agency (URA) financing strategies to gain the resources necessary to construction project listed in the URA Plan.

#### **Review of FY 2021/22 Department Work Plan:**

Objectives that were accomplished include:

- Analyzed the cost benefit of transitioning to a cloud-based server, utility billing and accounting system environment
- Evaluated Low Income Utility program
- Evaluated utility policies

#### **Objectives for FY 2022/23 Department Work Plan:**

- Conduct salary survey
- Continue to evolve accounting system via online accessibility/server upgrade
- Continue to evaluate utility policies
- Evaluate and enhance employee workstations
- Develop URA financing strategies (\*Council Goal)
- Evaluate internal policies regarding finance and administration
- Assist in utility rate updates (\*Council Goal)



## IT CAPITAL IMPROVEMENT PLAN

TOTAL IT CAPITAL IMPROVEMENT PLAN	28,000	8,000	8,000	8,000
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## City of Sisters Budget FY 2022/23

### 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 City facilities and vehicles.

#### **Review of FY 2021/22 Department Work Plan:**

Objectives that were accomplished include:

- Designed and Constructing Car Charging stations at City Hall (\*Council Goal)
- Developed a new operating agreement with Republic Services and County for the Recycle Center operations
- Completed necessary truck and equipment procurement per the City's capital replacement schedule
- Re-stained all City Hall exterior wood accents

#### **Objectives for FY 2022/23 Department Work Plan**

- Develop an Environmental Sustainability Plan for City operations, facilities, and fleet (\*Council Goal)
- Implement Wildfire Mitigation plan for City owned facilities (\*Council Goal)
- Conduct lighting audit for City owned facilities (\*Council Goal)
- Construct Chamber building upgrades as necessary for the new Destination Management Organization
- Procure all necessary truck and equipment replacements.



# City of Sisters Budget FY 2022/23

## General Fund

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>MAINTENANCE</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	43,007	46,132	48,371	61,271	61,271	61,271
PAYROLL TAXES, INSURANCE AND BENEFITS	25,909	28,271	35,902	33,929	33,929	33,929
<b>TOTAL PERSONNEL SERVICES</b>	<b>68,916</b>	<b>74,403</b>	<b>84,273</b>	<b>95,199</b>	<b>95,199</b>	<b>95,199</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-03-710 COMPUTER SOFTWARE MAINT	-	463	-	-	-	-
01-5-03-717 OFFICE EQUIPMENT	-	2	-	-	-	-
01-5-03-721 COPIER/PRINTER	33	-	200	200	200	200
01-5-03-726 CONTRACTED SERVICES	6,208	3,477	10,000	19,000	19,000	19,000
01-5-03-727 PERMITS & FEES	65	-	-	-	-	-
01-5-03-733 DUES & SUBSCRIPTIONS	-	-	-	-	-	-
01-5-03-735 TELEPHONE	2,359	2,403	2,350	2,350	2,350	2,350
01-5-03-736 CELLULAR PHONES	323	427	400	400	400	400
01-5-03-740 EDUCATION	23	257	300	300	300	300
01-5-03-743 ELECTRICITY	22,189	22,496	24,000	24,000	24,000	24,000
01-5-03-746 SMALL TOOLS & EQUIPMENT	394	1,231	2,500	2,700	2,700	2,700
01-5-03-755 GAS/OIL	2,257	1,914	2,500	3,500	3,500	3,500
01-5-03-771 MEDICAL TESTING & SERVICES	47	133	200	200	200	200
01-5-03-781 CHAMBER BLDG MAINTENANCE	-	-	1,000	1,000	1,000	1,000
01-5-03-782 UNIFORMS	465	523	750	750	750	750
01-5-03-784 MAINTENANCE RECYCLE CENTER	2,229	989	1,000	500	500	500
01-5-03-785 MAINTENANCE CITY HALL	6,051	4,619	6,000	15,500	15,500	15,500
01-5-03-786 MAINTENANCE CITY SHOP	522	4,042	3,500	3,500	3,500	3,500
01-5-03-788 PWHQ MAINTENANCE	3,130	3,095	3,500	3,500	3,500	3,500
01-5-03-793 MEETINGS/WORKSHOPS	25	31	100	100	100	100
01-5-03-795 SUPPLIES	836	378	1,000	1,000	1,000	1,000
01-5-03-796 VEHICLE MAINTENANCE	3,152	3,584	3,000	3,000	3,000	3,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>50,308</b>	<b>50,064</b>	<b>62,300</b>	<b>81,500</b>	<b>81,500</b>	<b>81,500</b>
<b>CAPITAL OUTLAY</b>						
01-5-03-906 CAPITAL OUTLAY	-	3,866	19,750	26,000	26,000	26,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>3,866</b>	<b>19,750</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>119,224</b>	<b>128,333</b>	<b>166,323</b>	<b>202,699</b>	<b>202,699</b>	<b>202,699</b>



**DEPARTMENT NAME:** General Fund – Tourism

**RESPONSIBLE MANAGER(S):** Cory Misley, City Manager

**DESCRIPTION:** Two years ago, the creation of a Tourism Department was part of the visual re-organization of the General Fund for tracking purposes. The City collects Transient Room (Lodging) Tax (TLT) 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. Those funds are critical to supporting City services through the General Fund including Law Enforcement, Parks, and Community Development. The remaining portion (approximately 33%) are restricted by Oregon Revised Statute (ORS) to be used for tourism promotion, tourism facilities, and tourism related activities. There is 30% of the most recent increase of .99% unrestricted revenues allocated by ordinance to support affordable housing.

Over the past two years the City has seen TLT increase by over 30% mostly due to side-effects from the pandemic. While fewer people have traveled by plane more have taken weekend and road trips including Sisters as a destination. Furthermore, expanded interest in experiencing our spectacular outdoor amenities has brought more people to town during off seasons and midweek. These increases occurred without our normal number of public events or at reduced capacity. We anticipate visitation and TLT to stay strong this budget year.

Given the \$200,000 annual contract with the Sisters Area Chamber of Commerce for tourism promotion and increased TLT, the City had a surplus or restricted TLT and a healthy reserve at the end of FY 2021/22. The City is currently creating a new nonprofit to focus solely on Destination Management and will be the new recipient of restricted TLT funds to lead tourism promotion, tourism development, and overall sustainability of our tourism ecosystem. This proposed budget includes a one-time start up grant early in FY 2022/23 for \$100,000 and an annual contract of \$350,000 remitted monthly based on future TLT collections. The new nonprofit will be a standalone organization with their own board of directors and a goal of being fully operational with staff in October. Until then, this proposed budget includes \$65,025 to continue to operate the Visitor Center from July through October 2022 and honor their marketing contracts to ensure shoulder season advertising. The Chamber will continue to use the Fir Street Building until the end of October.

After these investments, this proposed budget includes \$78,668 in restricted TLT reserves by the end of FY 2022/23.

### Review of FY 2021/22 Department Work Plan:

Objectives that were accomplished include:

- Create a destination management framework to guide the future investments, partnerships, and decisions for enhancing Sisters as a top choice among tourists year-round.
- Review the collection, distribution, and transparency of Transient Lodging Tax funds (\*Council Goal)

Objectives that are still being considered:

- Continue to support and expand the partnership between Sisters Country Economic Development, Chamber, and City (\*Council Goal)
- Explore and invest in ways to grow shoulder and winter season visitation (\*Council Goal)



# City of Sisters Budget FY 2022/23

## General Fund

Objectives reviewed and determined would not be moved forward include:

- Hire Parks Planning and Public Events Coordinator who will also serve as the City's point-person for tourism related activities and promotion

### Objectives for FY 2022/23 Department Work Plan:

- Finalize creation of a Destination Management nonprofit organization and enter an inaugural contract for tourism promotion, development, and sustainability. (\*Council Goal)
- Support the new organization in their startup phase and executive director recruitment.
- Evaluate TLT reserves and potential assistance with capital investment to improve the visitor experience and create additional amenities particularly in the shoulder seasons.

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>TOURISM</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-303	TRANSIENT ROOM TAX - RESTRICTED	228,745	334,507	278,059	370,745	370,745	370,745
<b>TOTAL REVENUE</b>		<b>228,745</b>	<b>334,507</b>	<b>278,059</b>	<b>370,745</b>	<b>370,745</b>	<b>370,745</b>
	<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>21,255</b>	<b>16,689</b>	<b>(18,654)</b>	<b>144,280</b>	<b>144,280</b>	<b>144,280</b>
<b>TOTAL TOURISM RESOURCES</b>		<b>250,000</b>	<b>351,196</b>	<b>259,405</b>	<b>515,025</b>	<b>515,025</b>	<b>515,025</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
	SALARIES AND WAGES	-	10,909	16,029	-	-	-
	PAYROLL TAXES, INSURANCE, AND BENEFITS	-	3,998	13,376	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>-</b>	<b>14,907</b>	<b>29,405</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-04-726	CONTRACTED SERVICES	-	41,913	30,000	450,000	450,000	450,000
01-5-04-790	CHAMBER OF COMMERCE	250,000	294,376	200,000	65,025	65,025	65,025
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>250,000</b>	<b>336,289</b>	<b>230,000</b>	<b>515,025</b>	<b>515,025</b>	<b>515,025</b>
<b>TOTAL TOURISM EXPENDITURES</b>		<b>250,000</b>	<b>351,196</b>	<b>259,405</b>	<b>515,025</b>	<b>515,025</b>	<b>515,025</b>



**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 future development of park facilities 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 but elevating parks and recreation for the community will require additional coordination and strategic planning jointly by both organizations. Building upon the Comprehensive Plan update, the City intends to complete the update of its Park Master Plan including the 10 yr Capital Improvement Plan this FY.

The City's Creekside Campground is the most significant General Fund revenue source for the Parks Department. Due to the continuation of the COVID-19 pandemic, the Campground did not recognize the historical growth in revenue, but revenues were higher than anticipated in the FY 2021/22 budget. The Public Works Department is recommending to reorganize it's internal staff to include a new Engineering Technician position that will allow the Public Works Coordinator to provide more support for our Park's and Public Event operations.

### Review of FY 2021/22 Department Work Plan:

Objectives that were accomplished include:

- Currently proceeding with the City's Parks Master Plan update (\*Council Goal)
- Constructed the Creekside Bridge Viewing Bump-outs
- Completed the earth work and grading for the future Landscape improvements at the ADA bridge ramp project that will be done once the restoration project is complete.
- Constructed new Maintenance building at Creekside Campground
- Installed speed humps at Creekside Campground
- Procured new shade structures for Fir St. Park
- Started the Master Planning process for the East Portal
- Rehabbed Barclay Park exterior woodwork
- Completed the installation of the Village Green Playground at Creekside Campground
- Completed irrigation water conservation improvements at Creekside Campground
- Identified and procured a new art mural installation for Barclay Park

Objectives that are still being considered:

- Rehab Barclay Park landscape north of the restroom

Objectives reviewed and determined would not be moved forward due to current procurement issues:

- Installing Heated Sidewalks at Fir St. Park



#### **Objectives for FY 2022/23 Department Work Plan:**

- Based on prior community outreach and building off the Parks Master Plan update, explore project concepts that support both residents and tourists for the Woodlands property (Zoned Open Space) that will be transferred to the City in 2022 (\*Council Goal)
- Complete the Master Plan on the East Portal property for a future Mobility Hub project (\*Council Goal)
- Continue to support Upper Deschutes Watershed Council with their current project on Whyhus Creek at Creekside Park and explore future restoration projects (\*Council Goal)
- Complete the City's Parks Master Plan update (\*Council Goal)
- Update the 10-year Capital Improvement Plan (\*Council Goal)
- Update Park SDC's (\*Council Goal)
- Retrofit Fir Street Park splash pad with a recirculating water system
- Design and construct high-priority park irrigation water conservation improvements
- Identify/implement new locations and installations for art in parks





# City of Sisters Budget FY 2022/23

## General Fund

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>PARKS</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-312 PARK USERS FEE	198,548	290,451	250,000	295,000	295,000	295,000
01-4-00-317 EVENT FEES	10,277	7,630	7,000	35,000	35,000	35,000
01-4-00-640 STATE GRANTS		48,000	-	-	-	-
<b>TOTAL REVENUE</b>	<b>208,825</b>	<b>346,081</b>	<b>257,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>230,025</b>	<b>78,775</b>	<b>174,816</b>	<b>103,428</b>	<b>103,428</b>	<b>103,428</b>
<b>TOTAL PARKS RESOURCES</b>	<b>438,850</b>	<b>424,856</b>	<b>431,816</b>	<b>433,428</b>	<b>433,428</b>	<b>433,428</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	102,484	108,507	154,043	154,093	154,093	154,093
PAYROLL TAXES, INSURANCE, AND BENEFITS	56,079	55,609	97,773	76,134	76,134	76,134
<b>TOTAL PERSONNEL SERVICES</b>	<b>158,563</b>	<b>164,116</b>	<b>251,816</b>	<b>230,228</b>	<b>230,228</b>	<b>230,228</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-05-704 RECRUITMENT	122	126	-	-	-	-
01-5-05-705 ADVERTISING	146	-	-	-	-	-
01-5-05-710 COMPUTER SOFTWARE MAINT	45	-	1,500	1,500	1,500	1,500
01-5-05-714 OFFICE SUPPLIES	819	866	1,200	1,200	1,200	1,200
01-5-05-715 POSTAGE	-	-	-	-	-	-
01-5-05-717 OFFICE EQUIPMENT	-	3,092	100	100	100	100
01-5-05-718 LEASES	100	-	-	-	-	-
01-5-05-721 COPIER/PRINTER	607	449	1,000	1,000	1,000	1,000
01-5-05-726 CONTRACTED SERVICES	50,317	42,380	45,000	45,000	45,000	45,000
01-5-05-727 PERMITS & FEES	5	602	300	300	300	300
01-5-05-731 SPECIAL EVENTS	-	-	-	-	-	-
01-5-05-733 DUES & SUBSCRIPTIONS	7,159	10,661	6,750	9,000	9,000	9,000
01-5-05-735 TELEPHONE	1,262	1,374	1,200	1,200	1,200	1,200
01-5-05-736 CELLULAR PHONES	1,077	1,223	1,200	1,200	1,200	1,200
01-5-05-740 EDUCATION	156	1,449	200	200	200	200
01-5-05-743 ELECTRICITY	16,955	17,811	20,000	20,000	20,000	20,000
01-5-05-746 SMALL TOOLS & EQUIPMENT	881	2,079	3,500	3,500	3,500	3,500
01-5-05-755 GAS/OIL	1,568	2,057	3,000	3,000	3,000	3,000
01-5-05-771 MEDICAL TESTING & SERVICES	47	207	300	300	300	300
01-5-05-780 CREDIT CARD FEE	11,192	16,835	9,800	15,000	15,000	15,000
01-5-05-782 UNIFORMS	532	634	1,000	1,000	1,000	1,000
01-5-05-786 PARK MAINTENANCE	20,300	30,795	20,000	35,000	35,000	35,000
01-5-05-793 MEETINGS/WORKSHOPS	37	47	200	200	200	200
01-5-05-795 SUPPLIES	15,782	16,278	15,000	15,000	15,000	15,000
01-5-05-796 VEHICLE MAINTENANCE	4,227	2,451	4,000	4,500	4,500	4,500
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>133,336</b>	<b>151,416</b>	<b>135,250</b>	<b>158,200</b>	<b>158,200</b>	<b>158,200</b>
<b>CAPITAL OUTLAY</b>						
01-5-05-906 CAPITAL OUTLAY	146,951	109,324	44,750	45,000	45,000	45,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>146,951</b>	<b>109,324</b>	<b>44,750</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>TOTAL PARKS EXPENDITURES</b>	<b>438,850</b>	<b>424,856</b>	<b>431,816</b>	<b>433,428</b>	<b>433,428</b>	<b>433,428</b>



# City of Sisters Budget FY 2022/23

## General Fund

**DEPARTMENT NAME:** General Fund – Law Enforcement

**RESPONSIBLE MANAGER(S):** Cory Misley, City Manager

**DESCRIPTION:** The creation of a Law Enforcement Fund two years ago was part of the visual reorganization of the General Fund for tracking purposes. Last year was the second year of the reimagined Intergovernmental Agreements (IGA) with Deschutes County Sheriff's Office (DCSO) that began in July 2020 and was fully staffed by January 2021 with a full-time lieutenant (de factor police chief) and three deputies. Over the first two years of the IGA, the City and DCSO have worked together closely to implement the new terms and conditions. Overall, the implementation has gone very well accomplishing all the major goals the City set out to do. Lieutenant Chad Davis oversees the City of Sisters Unit. The level of professionalism coupled with personified, community policing has been welcomed by the community. All parties look forward to advancing and strengthening this partnership even further in the coming years.

This proposed budget includes \$136,324 in Law Enforcement Reserve. This is the anticipated all-in annual cost for one full-time deputy. While the arrangement of a lieutenant and three deputies has worked very well, the City should discuss this coming year looking to FY 2023/24 whether to stay at the current service level or add a fourth deputy.

### Review of FY 2021/22 Department Work Plan:

Objectives that were accomplished include:

- Actively participate in and monitor the first year of the strategic plan.
- Conduct follow-up public safety survey from 2019.
- Hold first Sisters-specific National Night-Out event.

### Objectives for FY 2022/23 Department Work Plan:

- Hold National Night Out event in August 2022 to enhance the relationships between neighbors and law enforcement while bringing back a true sense of community.
- Continue to monitor the overall IGA and service levels.

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>POLICE</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-338	JUSTICE COURT	1,560	1,539	1,000	5,500	5,500	5,500
<b>TOTAL REVENUE</b>		<b>1,560</b>	<b>1,539</b>	<b>1,000</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
GENERAL FUND SUBSIDY IN (+)/OUT (-)		610,289	639,096	751,648	761,839	761,839	761,839
<b>MATERIALS &amp; SERVICES</b>							
01-5-06-783	DCSD - POLICING SERVICES - FIXED	611,849	640,635	687,648	702,339	702,339	702,339
	DCSD - POLICING SERVICES - VARIABLE	-	-	65,000	65,000	65,000	65,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>611,849</b>	<b>640,635</b>	<b>752,648</b>	<b>767,339</b>	<b>767,339</b>	<b>767,339</b>
<b>TOTAL POLICE</b>		<b>611,849</b>	<b>640,635</b>	<b>752,648</b>	<b>767,339</b>	<b>767,339</b>	<b>767,339</b>



**DEPARTMENT NAME:** General Fund – Community Development

**RESPONSIBLE MANAGER(S):** Scott Woodford, Community Development Director

**DESCRIPTION:** The Community Development Department (CDD) has a staff of five full-time employees (Director, Principal Planner, Assistant Planner, Planning Technician II, and Code Compliance Officer) and provides a variety of development and growth management services to the community, including current and long-range planning activities.

Current planning includes review of land use applications to ensure that proposed development projects meet the Sisters Development Code. Building permit review services are provided through an agreement between the City and Deschutes County Building Safety Division and includes plan review and inspection services for mechanical, electrical, structural, and related permits. CDD also undertakes long-range planning projects, such as updating the Comprehensive Plan, Housing Plan, and processing amendments to the Development Code, in addition to administering grants and assisting with economic development efforts. In 2022, the City hired its first code compliance officer to help provide education in the community about potential Municipal code violations, such as weeds and accumulation of junk and debris, and also provide nuisance abatement when necessary. Additionally, CDD provides support and management to the Sisters Planning Commission and City Parks Advisory Board. CDD continually strives to provide excellent customer service by being accessible and thorough and timely in our reviews and always striving to create efficiencies.

Proposed for the FY 2022/23, the CDD budget includes funds for a consultant to assist the City with a possible Urban Growth Boundary Amendment, pending the outcome of the Efficiency Measures review currently underway and scheduled to be completed in late 2022 (Efficiency Measures are consideration of more efficient use of land to accommodate needed housing within the existing city boundaries). Due to their complexity, preparation of an Urban Growth Boundary Amendment would require a consultant to prepare and process. The UGB Amendment would likely start in early 2023 and go into late 2023 and would therefore straddle the next fiscal year. Consequently, half of the fees would be budgeted in this proposed budget and the other half would be in FY 2023/24.

### **Review of FY 2021/22 Department Work Plan:**

Objectives that were accomplished include:

- Continue to improve nuisance Code Compliance Program

Objectives that are in process:

- Consider and Adopt Efficiency Measures to allow for increased infill development within the existing city boundaries (\*Council Goal)
- Update the Housing Plan (\*Council Goal)
- Update outdoor lighting code to Dark Sky standards and commence program to eliminate non-conforming lighting in the community (\*Council Goal)
- Increase awareness of Sisters historic resources through creation of a story map and other outreach efforts funded by a grant from the State Historic Preservation Office



- Continue Development Code text amendments as necessary, including regulation of tree removal

Objectives that are still being considered:

- Process an Urban Growth Boundary expansion, if needed.
- Implement Wildfire mitigation strategies, including code amendments to require wildfire mitigation plans and fire-resistant landscaping requirements, defensible space, and community education and enforcement with Fire District

**Objectives for FY 2022/23 Department Work Plan:**

- Review the 2021 Comprehensive Plan and 2022 Efficiency Measures to evaluate the buildable land inventory and potential UGB expansion (\*Council Goal)
- Expand partnerships and identify grants with County, State, and Federal governments regarding wildfire mitigation and natural disaster preparedness (\*Council Goal)
- Formalize partnership with Sisters-Camp Sherman Fire District to improve public awareness and safety compliance with defensible space requirements and SB 762 (\*Council Goal)
- Continue to implement recommendations from the 2021 Comprehensive Plan (\*Council Goal)
- Explore creation of a fire resiliency program with local partners to retrofit eligible downtown commercial buildings (\*Council Goal)
- Evaluate public outdoor lighting and devise a retrofit program to meet the Dark Sky ordinance
- Assign funds to have the City Arborist evaluate private tree removal assessment
- Implement priority recommendations from Housing Plan update



# City of Sisters Budget FY 2022/23

## General Fund

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>COMMUNITY DEVELOPMENT</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-311 CURRENT PLANNING FEES	86,581	78,890	65,000	75,000	75,000	75,000
01-4-00-319 ADVANCED PLANNING FEE	89,094	112,541	85,000	90,000	90,000	90,000
01-4-00-640 STATE GRANTS	-	36,040	28,832	31,788	31,788	31,788
01-4-00-665 OTHER GRANTS	-	-	-	-	-	-
01-4-00-670 DLCD GRANT	1,000	-	35,000	1,000	1,000	1,000
<b>TOTAL REVENUE</b>	<b>176,675</b>	<b>227,471</b>	<b>213,832</b>	<b>197,788</b>	<b>197,788</b>	<b>197,788</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>210,323</b>	<b>253,597</b>	<b>538,110</b>	<b>594,110</b>	<b>594,110</b>	<b>594,110</b>
<b>TOTAL COMMUNITY DEVELOPMENT RESOURCES</b>	<b>386,998</b>	<b>481,068</b>	<b>751,942</b>	<b>791,898</b>	<b>791,898</b>	<b>791,898</b>
<b>EXPENDITURES</b>						
<b>GRANTS &amp; PASS THROUGH</b>						
01-5-07-300 BUILDING INSPECTIONS	-	61	-	-	-	-
01-5-07-301 ELECTRICAL INSPECTION	-	-	-	-	-	-
01-5-07-302 STATE BUILDING FEES	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>	<b>-</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	221,797	198,867	268,577	330,177	330,177	330,177
PAYROLL TAXES, INSURANCE, AND BENEFITS	105,772	98,582	135,333	164,395	164,395	164,395
<b>TOTAL PERSONNEL SERVICES</b>	<b>327,569</b>	<b>297,449</b>	<b>403,910</b>	<b>494,572</b>	<b>494,572</b>	<b>494,572</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-07-704 RECRUITMENT	70	469	0	-	-	-
01-5-07-705 ADVERTISING	4,439	2,706	2,500	2,500	2,500	2,500
01-5-07-710 COMPUTER SOFTWARE MAINT	-	59	150	150	150	150
01-5-07-714 OFFICE SUPPLIES	2,966	3,258	2,500	2,500	2,500	2,500
01-5-07-715 POSTAGE	1,074	1,114	1,000	1,000	1,000	1,000
01-5-07-716 RECORDING FEES	(261)	-	1,500	1,500	1,500	1,500
01-5-07-717 OFFICE EQUIPMENT	-	2,327	1,500	1,500	1,500	1,500
01-5-07-721 COPIER/PRINTER	3,260	3,054	2,900	2,900	2,900	2,900
01-5-07-726 CONTRACTED SERVICES	19,435	121,444	255,000	203,000	203,000	203,000
01-5-07-727 PERMITS & FEES	-	-	100	100	100	100
01-5-07-733 DUES & SUBSCRIPTIONS	623	99	4,000	2,000	2,000	2,000
01-5-07-735 TELEPHONE	1,098	1,196	1,100	1,100	1,100	1,100
01-5-07-736 CELLULAR PHONES	128	641	400	400	400	400
01-5-07-740 EDUCATION	630	800	1,000	1,000	1,000	1,000
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	785	-	750	750	750	750
01-5-07-777 LEGAL FEES	24,857	12,591	40,000	40,000	40,000	40,000
01-5-07-780 CREDIT CARD FEE	325	1,667	350	350	350	350
01-5-07-783 PUBLIC OUTREACH	-	-	500	500	500	500
01-5-07-789 MILEAGE/TRAVEL REIMBURSEMENT	-	-	100	100	100	100
01-5-07-793 MEETINGS/WORKSHOPS	-	-	250	250	250	250
01-5-07-796 STATE GRANTS	-	32,133	32,132	35,426	35,426	35,426
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>59,429</b>	<b>183,558</b>	<b>348,032</b>	<b>297,326</b>	<b>297,326</b>	<b>297,326</b>
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>	<b>386,998</b>	<b>481,068</b>	<b>751,942</b>	<b>791,898</b>	<b>791,898</b>	<b>791,898</b>



**DEPARTMENT NAME:** General Fund – Economic Development

**RESPONSIBLE MANAGER(S):** Cory Misley, City Manager

**DESCRIPTION:** Starting in 2015, the City of Sisters contracted through Economic Development for Central Oregon (EDCO) to provide an economic development program focused on Sisters Country. In 2019, the City entered a new three-year contract to continue the services under the name Sisters Country Economic Development (SCED) Program. SCED was 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.

FY 2021/22 was the third and final year of the contract. In Fall 2021, Caprielle Lewis former SCED Director took a position with Business Oregon. At that time, for several reasons, the City advised EDCO not to pursue a recruitment to fill the full-time director role and instead entered a new MOU for part-time services. Those services are provided through EDCO by County funding from the state dedicated to economic development that were already allocated to support the full-time SCED Program. The City has historically allocated \$60,000 to support that Program annually, as well as a \$7,500 Platinum sponsorship of EDCO that provides for one voting Board seat for the organization.

The City should plan to discuss and decide in the fall whether to return to a full-time Program or continue with the part-time services. This proposed budget includes \$45,000 to account for the full-time Program is reconstituted (three quarters of the historic annual cost).

### **Review of FY 2021/22 Department Work Plan:**

Objectives that were accomplished include:

- Evaluate and refine economic development incentives available from the City for strategic traded sector companies

Objectives that are still being considered:

- Continue to support and expand the partnership between Sisters Country Economic Development, Chamber, and City (\*Council Goal)

### **Objectives for FY 2022/23 Department Work Plan:**

- Monitor new Memorandum of Understanding (MOU) with EDCO to assess the level of support necessary for future years for traded-sector economic development.
- Support coordination and collective impact for our local economy by EDCO, Chamber of Commerce, and new Destination Management Organization.





# City of Sisters Budget FY 2022/23

## General Fund

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>ECONOMIC DEVELOPMENT</b>						
<b>RESOURCES</b>						
<b>REVENUE</b>						
01-4-00-665 OTHER GRANTS	35,000	35,000	35,000	-	-	-
01-4-00-667 SCED FUND RAISING	3,800	-	13,000	9,750	9,750	9,750
<b>TOTAL REVENUE</b>	<b>38,800</b>	<b>35,000</b>	<b>48,000</b>	<b>9,750</b>	<b>9,750</b>	<b>9,750</b>
<b>GENERAL FUND SUBSIDY IN (+)/OUT (-)</b>	<b>54,200</b>	<b>65,500</b>	<b>52,500</b>	<b>42,750</b>	<b>42,750</b>	<b>42,750</b>
<b>TOTAL RESOURCES</b>	<b>93,000</b>	<b>100,500</b>	<b>100,500</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>
<b>EXPENDITURES</b>						
<b>MATERIALS &amp; SERVICES</b>						
01-5-09-733 DUES & SUBSCRIPTIONS	13,000	7,500	7,500	7,500	7,500	7,500
01-5-09-791 ECONOMIC DEVELOPMENT	80,000	93,000	93,000	45,000	45,000	45,000
01-5-09-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>93,000</b>	<b>100,500</b>	<b>100,500</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>
<b>TOTAL ECONOMIC DEVELOPMENT EXPENDITURES</b>	<b>93,000</b>	<b>100,500</b>	<b>100,500</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>



## Capital Expenditures General Fund

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>GENERAL FUND</b>		Account				
Pave Road to Public Works Headquarters	\$20,000	01-5-03-906, 02-5-00- 906, 03-5-00-906, 05-5- 00-906	Continue	FY 2022/23	Pave over gravel road base	Allow for more efficient snow removal and road erosion with heavy equipment use
Chamber Building Improvements	\$15,000	01-5-03-906	New	FY 2022/23	Conduct upgrades for new Destination Management Organization	Optimize operational environment for DMO
Utility Truck	\$24,000	01-5-03-906, 02-5-00- 906, 03-5-00-906, 05-5- 00-906	New	FY 2022/23	Purchase new vehicle pursuant to the replacement schedule	Increased reliability, fuel efficiency
Creekside Park Restoration	\$20,000	01-5-05-906	New	FY 2022/23	Creekside Park riparian project	Enhance environmental presense of the creek and banks
Retrofit water system at Fir Street Park splashpad	\$25,000	01-5-05-906	Upgrade	FY 2022/23	Retrofit Splash Pad with recirculating water system	Improve water delivery/management systems to minimize water usage

GENERAL FUND COMPLETE DETAIL

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>01-GENERAL FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
01-4-00-300	PREVIOUS LEVIED TAXES	\$ 27,442	\$ 18,274	\$ 15,000	\$ 16,000	\$ 16,000	\$ 16,000
01-4-00-301	INTEREST EARNED	39,977	16,073	12,000	12,600	12,600	12,600
01-4-00-302	CURRENT TAXES	1,145,255	1,234,118	1,275,000	1,415,000	1,415,000	1,415,000
01-4-00-303	TRANSIENT ROOM TAX	616,987	902,256	750,000	1,000,000	1,000,000	1,000,000
01-4-00-304	LIQUOR TAX	51,628	60,362	56,622	57,127	57,127	57,127
01-4-00-305	CIGARETTE TAX	2,801	3,183	2,325	2,341	2,341	2,341
01-4-00-309	WATER INTERNAL SERVICES	9,854	10,371	10,222	10,958	10,958	10,958
01-4-00-310	LICENSE FEES	80,187	44,200	65,000	63,000	63,000	63,000
01-4-00-311	CURRENT PLANNING FEES	86,581	78,890	65,000	75,000	75,000	75,000
01-4-00-312	PARK USERS FEE	198,548	290,451	250,000	295,000	295,000	295,000
01-4-00-314	PUBLIC WORKS FEES	1,133	1,550	500	500	500	500
01-4-00-317	EVENT FEES	10,277	7,630	7,000	35,000	35,000	35,000
01-4-00-319	ADVANCED PLANNING FEE	89,094	112,541	85,000	90,000	90,000	90,000
01-4-00-338	JUSTICE COURT	1,560	1,539	1,000	5,500	5,500	5,500
01-4-00-340	CELL TOWERS	87,963	84,559	91,500	95,300	95,300	95,300
01-4-00-342	SALE OF ASSETS	-	-	-	-	-	-
01-4-00-350	STATE REVENUE SHARING	39,463	46,276	47,449	57,086	57,086	57,086
01-4-00-354	PROPERTY RENTAL	9,000	9,000	9,000	1,800	1,800	1,800
01-4-00-360	MISCELLANEOUS	11,266	12,896	250,000	308,677	308,677	308,677
01-4-00-362	REFUNDS/REIMBURSEMENTS	34,326	38,453	9,500	9,500	9,500	9,500
01-4-00-363	CMA ADMIN FEE	6,599	7,792	7,500	7,500	7,500	7,500
01-4-00-379	SEWER INTERNAL SVCS	9,854	10,071	10,222	10,958	10,958	10,958
01-4-00-380	STREET INTERNAL SVCS	9,854	10,071	10,222	10,958	10,958	10,958
01-4-00-381	LOAN PROCEEDS FROM URA	-	-	710,000	-	-	-
01-4-00-382	URA INTERNAL SVCS	6,702	4,937	15,000	15,000	15,000	15,000
<b>REVENUE SUBTOTAL</b>		<b>2,576,351</b>	<b>3,005,493</b>	<b>3,755,061</b>	<b>3,594,805</b>	<b>3,594,805</b>	<b>3,594,805</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
01-4-00-609	CITY MANAGED ACCOUNTS	6,575	6,586	10,500	11,000	11,000	11,000
01-4-00-640	STATE GRANTS	76,637	171,787	28,832	31,788	31,788	31,788
01-4-00-665	OTHER GRANTS	35,000	48,505	90,000	10,000	10,000	10,000
01-4-00-667	SCED FUND RAISING	3,800	-	13,000	9,750	9,750	9,750
01-4-00-670	DLCD GRANT	1,000	-	35,000	1,000	1,000	1,000
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>123,012</b>	<b>226,878</b>	<b>177,332</b>	<b>63,538</b>	<b>63,538</b>	<b>63,538</b>
<b>TOTAL REVENUE</b>		<b>2,699,363</b>	<b>3,232,371</b>	<b>3,932,393</b>	<b>3,658,343</b>	<b>3,658,343</b>	<b>3,658,343</b>
<b>BEGINNING FUND BALANCE</b>							
01-4-00-400	BEGINNING FUND BALANCE	1,552,733	1,775,494	2,438,757	3,364,096	3,364,096	3,364,096
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,552,733</b>	<b>1,775,494</b>	<b>2,438,757</b>	<b>3,364,096</b>	<b>3,364,096</b>	<b>3,364,096</b>
<b>TOTAL RESOURCES</b>		<b>4,252,096</b>	<b>5,007,865</b>	<b>6,371,150</b>	<b>7,022,439</b>	<b>7,022,439</b>	<b>7,022,439</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
01-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 527,829	\$ 542,292	\$ 542,292	\$ 542,292
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>527,829</b>	<b>542,292</b>	<b>542,292</b>	<b>542,292</b>
<b>RESERVES</b>							
01-5-00-425	RESERVE FOR FUTURE EXPENDITURES	-	-	474,859	1,873,049	1,873,049	1,873,049
01-5-00-410	AFFORDABLE HOUSING RESERVE REST	-	-	86,093	125,538	125,538	125,538
01-5-00-412	TOURISM RESERVE	-	-	18,655	78,668	78,668	78,668
01-5-00-415	LAW ENFORCEMENT RESERVE	-	-	150,000	136,324	136,324	136,324
01-5-00-420	RAINY DAY FUND	-	-	530,000	540,000	540,000	540,000
01-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	282,214	378,918	378,918	378,918

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>TOTAL RESERVES</b>	-	-	1,541,821	3,132,497	3,132,497	3,132,497
<b>TRANSFERS</b>						
01-5-00-600 TRANSFER TO OTHER FUNDS	-	-	310,130	-	-	-
01-5-00-602 TRANSFER TO CITY HALL FUND	23,400	23,600	24,900	22,900	22,900	22,900
<b>TOTAL TRANSFERS</b>	<b>23,400</b>	<b>23,600</b>	<b>335,030</b>	<b>22,900</b>	<b>22,900</b>	<b>22,900</b>
<b>TOTAL GENERAL</b>	<b>23,400</b>	<b>23,600</b>	<b>2,404,680</b>	<b>3,697,689</b>	<b>3,697,689</b>	<b>3,697,689</b>
<b>EXPENDITURES</b>						
<b>01-000 COUNCIL-MANAGER</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	96,372	81,855	87,058	96,154	96,154	96,154
PAYROLL TAXES, INSURANCE, AND BENEFITS	49,443	42,982	49,005	50,182	50,182	50,182
<b>TOTAL PERSONNEL SERVICES</b>	<b>145,815</b>	<b>124,837</b>	<b>136,063</b>	<b>146,336</b>	<b>146,336</b>	<b>146,336</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-01-700 MAYOR & COUNCIL	1,587	568	5,500	5,500	5,500	5,500
01-5-01-704 RECRUITMENT	-	330	-	-	-	-
01-5-01-705 ADVERTISING	3,948	375	3,000	3,000	3,000	3,000
01-5-01-710 COMPUTER SOFTWARE MAINT	356	-	100	100	100	100
01-5-01-714 OFFICE SUPPLIES	1,474	1,170	1,500	1,500	1,500	1,500
01-5-01-715 POSTAGE	136	176	150	150	150	150
01-5-01-716 RECORDING FEES	2,223	750	2,000	2,000	2,000	2,000
01-5-01-717 OFFICE EQUIPMENT	-	4,417	250	250	250	250
01-5-01-721 COPIER/PRINTER	3,504	2,990	3,800	3,800	3,800	3,800
01-5-01-726 CONTRACTED SERVICES	32,778	49,002	65,350	18,000	18,000	18,000
01-5-01-727 PERMITS & FEES	447	564	500	500	500	500
01-5-01-733 DUES & SUBSCRIPTIONS	17,718	11,012	11,000	11,000	11,000	11,000
01-5-01-735 TELEPHONE	726	555	500	500	500	500
01-5-01-736 CELLULAR PHONES	320	318	720	720	720	720
01-5-01-740 EDUCATION	795	1,386	2,500	12,500	12,500	12,500
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	66,777	22,456	67,500	60,000	60,000	60,000
01-5-01-783 PUBLIC OUTREACH	4,560	15,428	18,000	17,000	17,000	17,000
01-5-01-789 MILEAGE/TRAVEL REIMBURSEM	689	-	1,000	1,000	1,000	1,000
01-5-01-791 ECONOMIC DEVELOPMENT	93,000	-	-	-	-	-
01-5-01-792 COMMUNITY SERVICES GRANT	-	37,286	20,000	20,000	20,000	20,000
01-5-01-793 MEETINGS/WORKSHOPS	1,820	1,178	2,500	2,500	2,500	2,500
01-5-01-794 STATE GRANTS	-	-	-	-	-	-
01-5-01-795 LOAN TO URBAN RENEWAL AGENCY	-	-	760,000	-	-	-
01-5-01-796 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-01-797 AFFORDABLE HOUSING PROGRAM	-	6,627	50,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>232,858</b>	<b>156,588</b>	<b>1,017,170</b>	<b>161,320</b>	<b>161,320</b>	<b>161,320</b>
<b>01-000 TOTAL COUNCIL-MANAGER</b>	<b>378,673</b>	<b>281,425</b>	<b>1,153,233</b>	<b>307,656</b>	<b>307,656</b>	<b>307,656</b>
<b>02-000 FINANCE AND ADMINISTRATION</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	80,821	70,881	64,761	71,577	71,577	71,577
PAYROLL TAXES, INSURANCE AND BENEFITS	53,734	44,557	44,183	44,477	44,477	44,477
<b>TOTAL PERSONNEL SERVICES</b>	<b>134,555</b>	<b>115,438</b>	<b>108,944</b>	<b>116,054</b>	<b>116,054</b>	<b>116,054</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-02-704 RECRUITMENT	-	-	-	-	-	-
01-5-02-705 ADVERTISING	951	942	800	800	800	800
01-5-02-706 AUDIT FEES	3,764	942	13,000	16,300	16,300	16,300
01-5-02-707 EMPLOYEE RECOGNITION	-	482	500	500	500	500
01-5-02-708 CITY-WIDE TRAINING	-	-	2,200	2,200	2,200	2,200

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
01-5-02-709	WELLNESS & RISK MGT PROGS.	395	-	2,000	2,000	2,000	2,000
01-5-02-710	COMPUTER SOFTWARE MAINT	2,158	4,530	16,012	8,700	8,700	8,700
01-5-02-714	OFFICE SUPPLIES	1,452	2,610	2,500	2,500	2,500	2,500
01-5-02-715	POSTAGE	1,676	1,767	1,900	1,900	1,900	1,900
01-5-02-717	OFFICE EQUIPMENT	-	1,640	9,800	10,000	10,000	10,000
01-5-02-721	COPIER/PRINTER	2,851	2,257	2,800	2,800	2,800	2,800
01-5-02-726	CONTRACTED SERVICES	9,302	14,427	12,000	19,500	19,500	19,500
01-5-02-727	PERMITS & FEES	2,858	4,112	1,800	1,800	1,800	1,800
01-5-02-733	DUES & SUBSCRIPTIONS	682	110	300	300	300	300
01-5-02-735	TELEPHONE	645	702	600	600	600	600
01-5-02-740	EDUCATION	297	-	1,200	1,200	1,200	1,200
01-5-02-763	PROPERTY TAXES	6,340	6,671	6,800	6,800	6,800	6,800
01-5-02-766	INS:COMP/LIAB/UMB	22,814	25,322	29,000	32,000	32,000	32,000
01-5-02-767	LGIP SERVICE FEE	-	-	50	50	50	50
01-5-02-777	LEGAL FEES	433	1,834	2,200	6,000	6,000	6,000
01-5-02-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	-	-	-
01-5-02-790	MISCELLANEOUS	-	-	200	200	200	200
01-5-02-793	MEETINGS/WORKSHOPS	-	-	500	500	500	500
01-5-02-797	CITY MANAGED ACCOUNTS	-	8,705	10,500	11,000	11,000	11,000
01-5-02-799		-	601	-	10,501	10,501	10,501
<b>MATERIALS &amp; SERVICES</b>		<b>56,618</b>	<b>77,654</b>	<b>116,662</b>	<b>138,151</b>	<b>138,151</b>	<b>138,151</b>
<b>CAPITAL OUTLAY</b>							
01-5-02-906	CAPITAL OUTLAY	14,787	-	125,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>14,787</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>02-000 TOTAL FINANCE AND ADMINISTRATION</b>		<b>205,960</b>	<b>193,092</b>	<b>350,606</b>	<b>254,205</b>	<b>254,205</b>	<b>254,205</b>
<b>03-000 MAINTENANCE</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		43,007	46,132	48,369	61,271	61,271	61,271
PAYROLL TAXES, INSURANCE AND BENEFITS		25,909	28,271	35,902	33,929	33,929	33,929
<b>TOTAL PERSONNEL SERVICES</b>		<b>68,916</b>	<b>74,403</b>	<b>84,271</b>	<b>95,199</b>	<b>95,199</b>	<b>95,199</b>
<b>MATERIALS &amp; SERVICES</b>							
01-5-03-710	COMPUTER SOFTWARE MAINT	-	463	-	-	-	-
01-5-03-721	COPIER/PRINTER	33	-	200	200	200	200
01-5-03-726	CONTRACTED SERVICES	6,208	3,477	10,000	19,000	19,000	19,000
01-5-03-727	PERMITS & FEES	65	-	-	-	-	-
01-5-03-735	TELEPHONE	2,359	2,403	2,350	2,350	2,350	2,350
01-5-03-736	CELLULAR PHONES	323	427	400	400	400	400
01-5-03-740	EDUCATION	23	257	300	300	300	300
01-5-03-743	ELECTRICITY	22,189	22,496	24,000	24,000	24,000	24,000
01-5-03-746	SMALL TOOLS & EQUIPMENT	394	1,231	2,500	2,700	2,700	2,700
01-5-03-755	GAS/OIL	2,257	1,914	2,500	3,500	3,500	3,500
01-5-03-771	MEDICAL TESTING & SERVICES	47	133	200	200	200	200
01-5-03-781	CHAMBER BLDG MAINTENANCE	-	-	1,000	1,000	1,000	1,000
01-5-03-782	UNIFORMS	465	523	750	750	750	750
01-5-03-784	MAINTENANCE RECYCLE CENTER	2,229	989	1,000	500	500	500
01-5-03-785	MAINTENANCE CITY HALL	6,051	4,619	6,000	15,500	15,500	15,500
01-5-03-786	MAINTENANCE CITY SHOP	522	4,042	3,500	3,500	3,500	3,500
01-5-03-788	PWHQ MAINTENANCE	3,130	3,095	3,500	3,500	3,500	3,500
01-5-03-793	MEETINGS/WORKSHOPS	25	31	100	100	100	100
01-5-03-795	SUPPLIES	836	378	1,000	1,000	1,000	1,000
01-5-03-796	VEHICLE MAINTENANCE	3,152	3,584	3,000	3,000	3,000	3,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>50,308</b>	<b>50,064</b>	<b>62,300</b>	<b>81,500</b>	<b>81,500</b>	<b>81,500</b>
<b>CAPITAL OUTLAY</b>							
01-5-03-906	CAPITAL OUTLAY	-	3,866	19,750	26,000	26,000	26,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>3,866</b>	<b>19,750</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>03-000 TOTAL MAINTENANCE</b>	<b>119,224</b>	<b>128,333</b>	<b>166,321</b>	<b>202,699</b>	<b>202,699</b>	<b>202,699</b>
<b>04-000 TOURISM</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	-	10,909	16,029	-	-	-
PAYROLL TAXES, INSURANCE, AND BENEFITS	-	3,998	13,376	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>-</b>	<b>14,907</b>	<b>29,405</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-04-726 CONTRACTED SERVICES	-	41,913	30,000	450,000	450,000	450,000
01-5-04-790 CHAMBER OF COMMERCE	-	294,376	200,000	65,025	65,025	65,025
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>-</b>	<b>336,289</b>	<b>230,000</b>	<b>515,025</b>	<b>515,025</b>	<b>515,025</b>
<b>04-000 TOTAL TOURISM</b>	<b>0</b>	<b>351,196</b>	<b>259,405</b>	<b>515,025</b>	<b>515,025</b>	<b>515,025</b>
<b>05-000 PARKS</b>						
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	102,484	108,507	154,043	154,093	154,093	154,093
PAYROLL TAXES, INSURANCE, AND BENEFITS	56,079	55,609	97,773	76,134	76,134	76,134
<b>TOTAL PERSONNEL SERVICES</b>	<b>158,563</b>	<b>164,116</b>	<b>251,816</b>	<b>230,228</b>	<b>230,228</b>	<b>230,228</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-05-704 RECRUITMENT	122	126	-	-	-	-
01-5-05-705 ADVERTISING	146	-	-	-	-	-
01-5-05-710 COMPUTER SOFTWARE MAINT	45	-	1,500	1,500	1,500	1,500
01-5-05-714 OFFICE SUPPLIES	819	866	1,200	1,200	1,200	1,200
01-5-05-715 POSTAGE	-	-	-	-	-	-
01-5-05-717 OFFICE EQUIPMENT	-	3,092	100	100	100	100
01-5-05-718 LEASES	100	-	-	-	-	-
01-5-05-721 COPIER/PRINTER	607	449	1,000	1,000	1,000	1,000
01-5-05-726 CONTRACTED SERVICES	50,317	42,380	45,000	45,000	45,000	45,000
01-5-05-727 PERMITS & FEES	5	602	300	300	300	300
01-5-05-731 SPECIAL EVENTS	-	-	-	-	-	-
01-5-05-733 DUES & SUBSCRIPTIONS	7,159	10,661	6,750	9,000	9,000	9,000
01-5-05-735 TELEPHONE	1,262	1,374	1,200	1,200	1,200	1,200
01-5-05-736 CELLULAR PHONES	1,077	1,223	1,200	1,200	1,200	1,200
01-5-05-740 EDUCATION	156	1,449	200	200	200	200
01-5-05-743 ELECTRICITY	16,955	17,811	20,000	20,000	20,000	20,000
01-5-05-746 SMALL TOOLS & EQUIPMENT	881	2,079	3,500	3,500	3,500	3,500
01-5-05-755 GAS/OIL	1,568	2,057	3,000	3,000	3,000	3,000
01-5-05-771 MEDICAL TESTING & SERVICES	47	207	300	300	300	300
01-5-05-780 CREDIT CARD FEE	11,192	16,835	9,800	15,000	15,000	15,000
01-5-05-782 UNIFORMS	532	634	1,000	1,000	1,000	1,000
01-5-05-786 PARK MAINTENANCE	20,300	30,795	20,000	35,000	35,000	35,000
01-5-05-793 MEETINGS/WORKSHOPS	37	47	200	200	200	200
01-5-05-795 SUPPLIES	15,782	16,278	15,000	15,000	15,000	15,000
01-5-05-796 VEHICLE MAINTENANCE	4,227	2,451	4,000	4,500	4,500	4,500
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>133,336</b>	<b>151,416</b>	<b>135,250</b>	<b>158,200</b>	<b>158,200</b>	<b>158,200</b>
<b>CAPITAL OUTLAY</b>						
01-5-05-906 CAPITAL OUTLAY	146,951	109,324	44,750	45,000	45,000	45,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>146,951</b>	<b>109,324</b>	<b>44,750</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>05-000 TOTAL PARKS</b>	<b>438,850</b>	<b>424,856</b>	<b>431,816</b>	<b>433,428</b>	<b>433,428</b>	<b>433,428</b>
<b>06-000 POLICE</b>						
<b>MATERIALS &amp; SERVICES</b>						
01-5-06-783 DCSD - POLICING SERVICES - FIXED	611,849	640,635	687,648	702,339	702,339	702,339
DCSO - POLICING SERVICES - VARIABLE	-	-	65,000	65,000	65,000	65,000
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>611,849</b>	<b>640,635</b>	<b>752,648</b>	<b>767,339</b>	<b>767,339</b>	<b>767,339</b>

	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>06-000 TOTAL POLICE</b>	<b>611,849</b>	<b>640,635</b>	<b>752,648</b>	<b>767,339</b>	<b>767,339</b>	<b>767,339</b>
<b>PLANNING</b>						
<b>07-000 COMMUNITY DEVELOPMENT</b>						
<b>GRANTS &amp; PASS THROUGHs</b>						
01-5-07-300 BUILDING INSPECTIONS	-	61	-	-	-	-
01-5-07-302 STATE BUILDING FEES	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>	<b>-</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>						
SALARIES AND WAGES	221,797	198,867	268,577	330,177	330,177	330,177
PAYROLL TAXES, INSURANCE, AND BENEFITS	105,772	98,582	135,333	164,395	164,395	164,395
<b>TOTAL PERSONNEL SERVICES</b>	<b>327,569</b>	<b>297,449</b>	<b>403,910</b>	<b>494,572</b>	<b>494,572</b>	<b>494,572</b>
<b>MATERIALS &amp; SERVICES</b>						
01-5-07-704 RECRUITMENT	70	469	-	-	-	-
01-5-07-705 ADVERTISING	4,439	2,706	2,500	2,500	2,500	2,500
01-5-07-710 COMPUTER SOFTWARE MAINT	-	59	150	150	150	150
01-5-07-714 OFFICE SUPPLIES	2,966	3,258	2,500	2,500	2,500	2,500
01-5-07-715 POSTAGE	1,074	1,114	1,000	1,000	1,000	1,000
01-5-07-716 RECORDING FEES	(261)	-	1,500	1,500	1,500	1,500
01-5-07-717 OFFICE EQUIPMENT	-	2,327	1,500	1,500	1,500	1,500
01-5-07-721 COPIER/PRINTER	3,260	3,054	2,900	2,900	2,900	2,900
01-5-07-726 CONTRACTED SERVICES	19,435	121,444	255,000	203,000	203,000	203,000
01-5-07-727 PERMITS & FEES	-	-	100	100	100	100
01-5-07-733 DUES & SUBSCRIPTIONS	623	99	4,000	2,000	2,000	2,000
01-5-07-735 TELEPHONE	1,098	1,196	1,100	1,100	1,100	1,100
01-5-07-736 CELLULAR PHONES	128	641	400	400	400	400
01-5-07-740 EDUCATION	630	800	1,000	1,000	1,000	1,000
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	785	-	750	750	750	750
01-5-07-777 LEGAL FEES	24,857	12,591	40,000	40,000	40,000	40,000
01-5-07-780 CREDIT CARD FEE	325	1,667	350	350	350	350
01-5-07-783 PUBLIC OUTREACH	-	-	500	500	500	500
01-5-07-789 MILEAGE/TRAVEL REIMBURSEMENT	-	-	100	100	100	100
01-5-07-793 MEETINGS/WORKSHOPS	-	-	250	250	250	250
01-5-07-796 STATE GRANTS	-	32,133	32,132	35,426	35,426	35,426
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>59,429</b>	<b>183,558</b>	<b>348,031</b>	<b>297,326</b>	<b>297,326</b>	<b>297,326</b>
<b>07-000 TOTAL COMMUNITY DEVELOPMENT</b>	<b>386,998</b>	<b>481,068</b>	<b>751,941</b>	<b>791,898</b>	<b>791,898</b>	<b>791,898</b>
<b>08-000 SUPPORT</b>						
<b>GRANTS &amp; PASS THROUGHs</b>						
01-5-08-309 CITY MANAGED ACCOUNTS	8,585	-	-	-	-	-
01-5-08-311 COMMUNITY SERVICES GRANT	20,930	-	-	-	-	-
01-5-08-312 CHAMBER OF COMMERCE	250,000	-	-	-	-	-
01-5-08-319 OTHER GRANTS - HOUSING WORKS	-	-	-	-	-	-
01-5-08-325 FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
01-5-08-340 STATE GRANTS	32,133	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>	<b>311,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>08-000 TOTAL SUPPORT</b>	<b>311,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>09-000 ECONOMIC DEVELOPMENT</b>						
<b>MATERIALS &amp; SERVICES</b>						
01-5-09-733 DUES & SUBSCRIPTIONS	-	7,500	7,500	7,500	7,500	7,500



		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
01-5-09-791	ECONOMIC DEVELOPMENT	-	93,000	93,000	45,000	45,000	45,000
01-5-09-796	FORGIVABLE LOAN PROGRAM	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		-	<b>100,500</b>	<b>100,500</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>
<b>09-000 TOTAL ECONOMIC DEVELOPMENT</b>		-	100,500	100,500	52,500	52,500	52,500
<b>TOTAL EXPENDITURES</b>		<b>2,453,202</b>	<b>2,601,105</b>	<b>3,966,470</b>	<b>3,324,750</b>	<b>3,324,750</b>	<b>3,324,750</b>
<b>TOTAL REQUIREMENTS</b>		\$ 2,476,602	\$ 2,624,705	\$ 6,371,150	\$ 7,022,439	\$ 7,022,439	\$ 7,022,439
<b>01-GENERAL FUND NET TOTAL</b>		\$ 1,775,494	\$ 2,383,160	\$ -	\$ -	\$ -	\$ -



## Fund Summaries

### Governmental Funds

#### Street Fund

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**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.

**FTE: 4.0**

#### 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 2021/22 Department Work Plan:

Objectives that were accomplished include:

- In partnership with ODOT strategically positioned for Right-of-Way acquisition process for the US20/Locust Roundabout project (\*Council Goal)
- Adopted the Transportation System Plan (TSP) amendments that will update portions of the 2010 TSP capacity analysis to 2040 growth projections
- Developed prioritized traffic safety project list (\*Council Goal)
- Implemented traffic safety projects including the installation of speed humps, 20 mph speed zone and striping/crosswalk improvements (\*Council Goal)
- Designed and constructed the Pine Street Multi-Use Path Project (\*Council Goal)
- Procured new street sweeper
- Constructed overlay projects
- Constructed sealcoat and chip seal projects
- Continued striping and signage improvements
- Completed preliminary design of the Elm Street Multi-Use Path Project and applied for a OPRD Grant for construction of the path

Objectives that are still being considered include:

- Paving the access road to Public Works Headquarters

#### Objectives for FY 2022/23 Department Work Plan:

- Finalize funding package for Locust/US 20 Roundabout and start final design with ODOT (\*Council Goal)
- Complete Master Plan on East Portal property for a Multi-modal Mobility Hub (\*Council Goal)
- Continue to implement high priority safety projects (\*Council Goal)
- Complete the design and construct the Elm St. Multi-Use Path Project (\*Council Goal)
- Design Barclay Drive (Alternate Route) improvements and develop funding package (\*Council Goal)
- Develop funding package for Adams Ave. Streetscape Improvement Project (\*Council Goal)
- Develop design concept and design Washington Ave. Bike Boulevard Project
- Bid and construct overlay, chip seal and sealcoat projects



## Fund Summaries

### Governmental Funds

#### STREET FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Other Taxes	\$ 181,766	\$ 203,221	\$ 180,000	\$ 195,000	\$ 195,000	\$ 195,000
Franchise Fees	508,783	571,747	537,200	625,900	625,900	625,900
Licenses And Fees	5,009	14,191	10,000	7,500	7,500	7,500
Intergovernmental	310,808	232,611	334,315	265,946	265,946	265,946
Interest	20,268	9,204	7,000	5,300	5,300	5,300
Miscellaneous	19,535	84,387	3,500	3,000	3,000	3,000
Total Revenues	<b>1,046,169</b>	<b>1,115,361</b>	<b>1,072,015</b>	<b>1,102,646</b>	<b>1,102,646</b>	<b>1,102,646</b>
Transfers In	-	-	8,659	-	-	-
Beginning Fund Balance	842,735	1,114,756	1,197,447	1,192,509	1,192,509	1,192,509
<b>TOTAL RESOURCES</b>	<b>\$ 1,888,904</b>	<b>\$ 2,230,117</b>	<b>\$ 2,278,121</b>	<b>\$ 2,295,155</b>	<b>\$ 2,295,155</b>	<b>\$ 2,295,155</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 288,008	\$ 324,480	\$ 386,088	\$ 458,593	\$ 458,593	\$ 458,593
Materials & Services	290,991	317,898	409,672	562,858	562,858	562,858
Capital Improvements	186,810	270,305	562,751	341,000	341,000	341,000
Debt Service	1,059	3,119	-	-	-	-
Total Expenditures	<b>766,868</b>	<b>915,802</b>	<b>1,358,511</b>	<b>1,362,451</b>	<b>1,362,451</b>	<b>1,362,451</b>
Operating Contingency	-	-	132,627	170,242	170,242	170,242
Reserves	-	-	779,283	755,362	755,362	755,362
Transfers Out	7,280	7,400	7,700	7,100	7,100	7,100
<b>TOTAL REQUIREMENTS</b>	<b>\$ 774,148</b>	<b>\$ 923,202</b>	<b>\$ 2,278,121</b>	<b>\$ 2,295,155</b>	<b>\$ 2,295,155</b>	<b>\$ 2,295,155</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>03 - STREET FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
03-4-00-301	INTEREST EARNED	\$ 20,268	\$ 9,204	\$ 7,000	\$ 5,300	\$ 5,300	\$ 5,300
03-4-00-306	STATE HIGHWAY TAX	194,298	230,372	231,995	238,560	238,560	238,560
03-4-00-307	BIKE/FOOTPATH TAX	2,017	2,239	2,320	2,386	2,386	2,386
03-4-00-314	PUBLIC WORKS FEES	5,009	14,191	10,000	7,500	7,500	7,500
03-4-00-328	WATER LINES FRANCHISE	53,774	61,054	60,200	63,000	63,000	63,000
03-4-00-330	TELEPHONE FRANCHISE	15,574	19,919	12,000	17,000	17,000	17,000
03-4-00-331	TELEVISION FRANCHISE	45,337	44,102	40,000	50,000	50,000	50,000
03-4-00-333	C.E.C. FRANCHISE	277,982	317,590	300,000	340,000	340,000	340,000
03-4-00-342	SALE OF ASSETS	-	-	2,000	-	-	-
03-4-00-344	GARBAGE FRANCHISE	40,615	47,735	43,800	64,200	64,200	64,200
03-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
03-4-00-351	SEWER LINES FRANCHISE	75,501	81,347	81,200	91,700	91,700	91,700
03-4-00-360	MISCELLANEOUS	60	585	-	-	-	-
03-4-00-362	REFUNDS/REIMBURSEMENTS	15,315	81,752	-	-	-	-
03-4-00-369	LOCAL GAS TAX	181,766	203,221	180,000	195,000	195,000	195,000
03-4-00-390	STREET PERMITS	4,160	2,050	1,500	3,000	3,000	3,000
<b>REVENUE SUBTOTAL</b>		<b>931,676</b>	<b>1,115,361</b>	<b>972,015</b>	<b>1,077,646</b>	<b>1,077,646</b>	<b>1,077,646</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
03-4-00-640	STATE GRANTS	114,493	-	100,000	25,000	25,000	25,000
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>114,493</b>	<b>-</b>	<b>100,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL REVENUE</b>		<b>1,046,169</b>	<b>1,115,361</b>	<b>1,072,015</b>	<b>1,102,646</b>	<b>1,102,646</b>	<b>1,102,646</b>
<b>BEGINNING FUND BALANCE</b>							
03-4-00-400	BEGINNING FUND BALANCE	842,735	1,114,756	1,197,447	1,192,509	1,192,509	1,192,509
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>842,735</b>	<b>1,114,756</b>	<b>1,197,447</b>	<b>1,192,509</b>	<b>1,192,509</b>	<b>1,192,509</b>
<b>TRANSFERS</b>							
03-4-00-510	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>8,659</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 1,888,904</b>	<b>\$ 2,230,117</b>	<b>\$ 2,278,121</b>	<b>\$ 2,295,155</b>	<b>\$ 2,295,155</b>	<b>\$ 2,295,155</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
03-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 132,627	\$ 170,242	\$ 170,242	\$ 170,242
03-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	500,139	446,624	446,624	446,624
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>632,766</b>	<b>616,866</b>	<b>616,866</b>	<b>616,866</b>
<b>RESERVES</b>							
03-5-00-440	DEVELOPMENT AGREEMENTS	-	-	-	-	-	-
03-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	279,144	308,738	308,738	308,738
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>279,144</b>	<b>308,738</b>	<b>308,738</b>	<b>308,738</b>
<b>TRANSFERS</b>							
03-5-00-602	TRANSFER TO CITY HALL FUND	7,280	7,400	7,700	7,100	7,100	7,100
<b>TOTAL TRANSFERS</b>		<b>7,280</b>	<b>7,400</b>	<b>7,700</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>
<b>EXPENITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		177,429	198,748	231,760	294,316	294,316	294,316
PAYROLL TAXES, INSURANCE, AND BENEFITS		110,579	125,732	154,328	164,277	164,277	164,277
<b>TOTAL PERSONNEL SERVICES</b>		<b>288,008</b>	<b>324,480</b>	<b>386,088</b>	<b>458,593</b>	<b>458,593</b>	<b>458,593</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>MATERIALS &amp; SERVICES</b>							
03-5-00-704	RECRUITMENT	-	-	-	-	-	-
03-5-00-705	ADVERTISING	-	413	-	-	-	-
03-5-00-706	AUDIT FEES	1,855	464	6,400	8,100	8,100	8,100
03-5-00-710	COMPUTER SOFTWARE MAINT.	865	1,430	11,500	11,500	11,500	11,500
03-5-00-713	DEVELOPMENT REVIEW	4,980	2,066	7,000	5,000	5,000	5,000
03-5-00-714	OFFICE SUPPLIES	827	573	900	900	900	900
03-5-00-715	POSTAGE	59	70	75	75	75	75
03-5-00-717	OFFICE EQUIPMENT	600	331	200	200	200	200
03-5-00-721	COPIER/PRINTER	151	19	775	775	775	775
03-5-00-726	CONTRACTED SERVICES	38,609	47,231	44,000	136,000	136,000	136,000
03-5-00-727	PERMITS & FEES	65	3,196	3,000	3,000	3,000	3,000
03-5-00-733	DUES & SUBSCRIPTIONS	-	-	100	100	100	100
03-5-00-735	TELEPHONE	1,109	1,211	1,200	1,200	1,200	1,200
03-5-00-736	CELLULAR PHONES	1,145	1,415	1,300	1,700	1,700	1,700
03-5-00-740	EDUCATION	188	170	1,000	250	250	250
03-5-00-743	ELECTRICITY	6,842	7,127	9,000	7,500	7,500	7,500
03-5-00-746	SMALL TOOLS & EQUIPMENT	3,563	3,880	4,500	4,500	4,500	4,500
03-5-00-749	ROAD MAINTENANCE	137,050	97,773	130,000	155,000	155,000	155,000
03-5-00-755	GAS/OIL	6,011	6,940	8,000	9,600	9,600	9,600
03-5-00-761	STREET TREES	2,450	-	2,000	2,000	2,000	2,000
03-5-00-762	STREET SIGNS	4,375	13,546	15,000	30,000	30,000	30,000
03-5-00-765	IMPROVEMENTS & REPAIRS	4,943	11,322	30,000	40,000	40,000	40,000
03-5-00-766	INS: COMP/LIA/UMB	12,620	15,193	17,000	19,000	19,000	19,000
03-5-00-768	INTERNAL GENERAL FUND SVCS	9,854	10,071	10,222	10,958	10,958	10,958
03-5-00-771	MEDICAL TESTING & SERVICES	47	207	500	500	500	500
03-5-00-773	SNOW REMOVAL/STREET CLEANING	8,082	19,720	50,000	50,000	50,000	50,000
03-5-00-777	LEGAL FEES	9,541	18,311	5,000	6,000	6,000	6,000
03-5-00-778	STREET LIGHTS	354	504	10,000	10,000	10,000	10,000
03-5-00-782	UNIFORMS	850	915	1,500	1,500	1,500	1,500
03-5-00-789	MILEAGE/TRAVEL REIMBURSEMENT	-	-	-	500	500	500
03-5-00-790	MISCELLANEOUS	-	-	-	7,500	7,500	7,500
03-5-00-793	MEETINGS/WORKSHOPS	53	64	500	500	500	500
03-5-00-795	SUPPLIES	19,583	37,369	24,000	24,000	24,000	24,000
03-5-00-796	VEHICLE MAINTENANCE	14,320	16,367	15,000	15,000	15,000	15,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>290,991</b>	<b>317,898</b>	<b>409,672</b>	<b>562,858</b>	<b>562,858</b>	<b>562,858</b>
<b>DEBT SERVICE</b>							
03-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	984	3,062	-	-	-	-
03-5-00-821	IFA LOAN PAYMENT - INTEREST	75	57	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>1,059</b>	<b>3,119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
03-5-00-906	CAPITAL OUTLAY	76,562	4,046	332,750	31,000	31,000	31,000
03-5-00-916	INFRASTRUCTURE	110,248	266,259	230,000	310,000	310,000	310,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>186,810</b>	<b>270,305</b>	<b>562,751</b>	<b>341,000</b>	<b>341,000</b>	<b>341,000</b>
<b>TOTAL EXPENDITURES</b>		<b>766,868</b>	<b>915,802</b>	<b>1,358,511</b>	<b>1,362,451</b>	<b>1,362,451</b>	<b>1,362,451</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ 774,148</b>	<b>\$ 923,202</b>	<b>\$ 2,278,121</b>	<b>\$ 2,295,154</b>	<b>\$ 2,295,154</b>	<b>\$ 2,295,154</b>
<b>03-STREET FUND NET TOTAL</b>		<b>\$ 1,114,756</b>	<b>\$ 1,306,915</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



#### Street SDC Fund

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**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 2021/22 Department Work Plan:**

Objectives that were accomplished include:

- Worked with Local, State and Federal partners to apply for funding options to bridge the \$6.2 million funding gap for the construction of the US20/Locust Roundabout project (\*Council Goal)
- Completed the preliminary design to establish the final Right-of-Way (ROW) footprint and started the ROW acquisition process with the School District (\*Council Goal)
- Adopted the 2021 TSP amendments that updated portions of the original 2010 TSP system capacity analysis to 2040 growth projections (\*Council Goal)
- Completed preliminary design of the Elm St. Multi-use Path Project and applied for an Oregon Park and Recreation Grant to construct the project (\*Council Goal)
- Completed the 100% design and cost estimate for the Adams Ave. Streetscape Project (\*Council Goal)

**Objectives for FY 2022/23 Department Work Plan:**

- Work with Local, State and Federal partners to finalize funding package and begin final design on the Locust/US 20 Roundabout project (\*Council Goal)
- Construct the Elm St. Multi-use Path Project (\*Council Goal)
- Develop funding plan for future High Priority CIP projects
- Develop preferred design concept for the future Washington Bike Boulevard project and start project development.
- Design Barclay Drive Alternate Route Improvements (\*Council Goal)



## Fund Summaries

### Governmental Funds

#### STREET SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Interest	\$ 16,659	\$ 9,307	\$ 7,000	\$ 6,000	\$ 6,000	\$ 6,000
System development charges	398,825	581,198	250,000	300,000	300,000	300,000
Total Revenues	<b>415,484</b>	<b>590,505</b>	<b>257,000</b>	<b>306,000</b>	<b>306,000</b>	<b>306,000</b>
Beginning Fund Balance	680,526	1,096,010	1,469,893	1,884,300	1,884,300	1,884,300
<b>TOTAL RESOURCES</b>	<b>\$ 1,096,010</b>	<b>\$ 1,686,515</b>	<b>\$ 1,726,893</b>	<b>\$ 2,190,300</b>	<b>\$ 2,190,300</b>	<b>\$ 2,190,300</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ -	\$ 49,964	\$ 190,000	\$ 340,000	\$ 340,000	\$ 340,000
Capital Improvements	-	34,515	-	300,000	300,000	300,000
Total Expenditures	-	<b>84,479</b>	<b>190,000</b>	<b>640,000</b>	<b>640,000</b>	<b>640,000</b>
Reserve for Future Expenditures	-	-	1,536,893	1,550,300	1,550,300	1,550,300
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ 84,479</b>	<b>\$ 1,726,893</b>	<b>\$ 2,190,300</b>	<b>\$ 2,190,300</b>	<b>\$ 2,190,300</b>



		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
07 - STREET SDC							
<b>RESOURCES</b>							
<b>REVENUE</b>							
07-4-00-301	INTEREST EARNED	\$ 16,659	\$ 9,307	\$ 7,000	\$ 6,000	\$ 6,000	\$ 6,000
07-4-00-394	TRANSPORTATION SDC	398,825	581,198	250,000	300,000	300,000	300,000
<b>TOTAL REVENUE</b>		<b>415,484</b>	<b>590,505</b>	<b>257,000</b>	<b>306,000</b>	<b>306,000</b>	<b>306,000</b>
<b>BEGINNING FUND BALANCE</b>							
07-4-00-400	BEGINNING FUND BALANCE	680,526	1,096,010	1,469,893	1,884,300	1,884,300	1,884,300
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>680,526</b>	<b>1,096,010</b>	<b>1,469,893</b>	<b>1,884,300</b>	<b>1,884,300</b>	<b>1,884,300</b>
<b>TOTAL RESOURCES</b>		<b>\$ 1,096,010</b>	<b>\$ 1,686,515</b>	<b>\$ 1,726,893</b>	<b>\$ 2,190,300</b>	<b>\$ 2,190,300</b>	<b>\$ 2,190,300</b>
<b>REQUIRMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
07-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,536,893	\$ 1,550,300	\$ 1,550,300	\$ 1,550,300
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,536,893</b>	<b>1,550,300</b>	<b>1,550,300</b>	<b>1,550,300</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
07-5-00-726	CONTRACTED SERVICE	-	49,964	190,000	340,000	340,000	340,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>49,964</b>	<b>190,000</b>	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>
<b>CAPITAL OUTLAY</b>							
07-5-00-906	CAPITAL OUTLAY	-	34,515	-	300,000	300,000	300,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>34,515</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>84,479</b>	<b>190,000</b>	<b>640,000</b>	<b>640,000</b>	<b>640,000</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ -</b>	<b>\$ 84,479</b>	<b>\$ 1,726,893</b>	<b>\$ 2,190,300</b>	<b>\$ 2,190,300</b>	<b>\$ 2,190,300</b>
<b>07-STREET SDC FUND NET TOTAL</b>		<b>\$ 1,096,010</b>	<b>\$ 1,602,036</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Expenditures

## Streets

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
STREET OPERATING/SDC						
Traffic Safety Projects	\$30,000	03-5-00-762, 765, 906	ongoing	FY 2022/23	Continue implementing projects identified in traffic safety study	Improve safety of City Right of Way
Light Duty Truck Plow	\$10,000	03-5-00-906	New	FY 2022/23	Procure new light plow	Enhance snow removal efficiency
Elm Street Multiuse Path (\$300,000 with \$225,000 Grant)	\$300,000	07-5-00-906	New	FY 2022/23	Design and construct multi use path	Enhance pedestrian and other means of travel to new Peterson Ridge trailhead



## Capital Improvement Plan 5-Year Forecast Street Projects

PROJECT	Project Cost	% City	City Cost	22-23	23-24	24-25	25-26	26-27+	Funding Source	
									Operating	SDC
Overlay	varies	100%	varies	310,000	230,000	250,000	250,000	275,000	100%	
US 20/Locust Proj. Development	300,000	83%	250,000							100%
US 20/Locust Rdbt Construction	7,515,000	17%	1,300,000							100%
Traffic Safety Projects	30,000		30,000	30,000					100%	
*Adams Ave Construction	4,100,000	100%	4,100,000			4,100,000				
Elm St. Multi-Use Path	300,000		300,000	300,000						100%
Barclay/Locust Inter. Imp (Interim)	300,000	100%	300,000		300,000					100%
Barclay Alt Route Imp	750,000	100%	750,000	100,000	650,000					100%
US 20/126 Rdbt	7,200,000	10%	720,000					720,000		100%
<b>TOTAL</b>	<b>20,495,000</b>	<b>510%</b>	<b>7,750,000</b>	<b>740,000</b>	<b>1,180,000</b>	<b>4,350,000</b>	<b>250,000</b>	<b>995,000</b>		
<b>Total Street Fund</b>				<b>340,000</b>	<b>230,000</b>	<b>250,000</b>	<b>250,000</b>	<b>275,000</b>		
<b>Total Street SDC Fund</b>				<b>400,000</b>	<b>950,000</b>	<b>-</b>		<b>720,000</b>		
<b>TOTAL</b>				<b>740,000</b>	<b>1,180,000</b>	<b>250,000</b>	<b>250,000</b>	<b>995,000</b>		

**Notes:**

\*Funded through the URA



## 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.

#### Review of FY 2021/22 Department Work Plan:

Objectives that were accomplished include

- Started the update of the 2016 Parks Master Plan (\*Council Goal)
- Currently working with the Consultant on adopting the Lazy Z Master Plan Study or a portion there of as part of the Parks Master Plan update (\*Council Goal)
- Acquired the East Portal property from the Forest Service (\*Council Goal)
- Procured a consultant to begin the Master Planning process for the East Portal Multi-modal Mobility Hub (\*Council Goal)

#### Objectives for FY 2022/23 Department Work Plan:

- Complete the East Portal Mobility Hub Master Plan (\*Council Goal)
- Complete the Parks Master Plan Update (\*Council Goal)
- Update the 10-year Capital Improvement Plan (\*Council Goal)
- Update Park SDC (\*Council Goal)
- Develop funding for the construction of the Mobility Hub on the East Portal (\*Council Goal)

#### PARK SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Interest	\$ 11,525	\$ 4,965	\$ 3,000	\$ 3,200	\$ 3,200	\$ 3,200
System development charges	192,073	195,652	90,000	160,000	160,000	160,000
Intergovernmental	36,813	-	36,813	-	-	-
Total Revenues	<b>240,411</b>	<b>200,617</b>	<b>129,813</b>	<b>163,200</b>	<b>163,200</b>	<b>163,200</b>
Beginning Fund Balance	485,857	616,245	791,070	1,020,406	1,020,406	1,020,406
<b>TOTAL RESOURCES</b>	<b>\$ 726,268</b>	<b>\$ 816,862</b>	<b>\$ 920,883</b>	<b>\$ 1,183,606</b>	<b>\$ 1,183,606</b>	<b>\$ 1,183,606</b>
REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ -	\$ -	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000
Capital Improvements	110,023	175	-	-	-	-
Total Expenditures	<b>110,023</b>	<b>175</b>	<b>50,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
Reserve for Future Expenditures	-	-	870,883	1,128,606	1,128,606	1,128,606
<b>TOTAL REQUIREMENTS</b>	<b>\$ 110,023</b>	<b>\$ 175</b>	<b>\$ 920,883</b>	<b>\$ 1,183,606</b>	<b>\$ 1,183,606</b>	<b>\$ 1,183,606</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>12 - PARK SDC</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
12-4-00-301	INTEREST EARNED	\$ 11,525	\$ 4,965	\$ 3,000	\$ 3,200	\$ 3,200	\$ 3,200
12-4-00-321	PARK SDC	192,073	195,652	90,000	160,000	160,000	160,000
<b>TOTAL REVENUES</b>		<b>203,598</b>	<b>200,617</b>	<b>93,000</b>	<b>163,200</b>	<b>163,200</b>	<b>163,200</b>
<b>GRANTS &amp; PASS THROUGH</b>							
12-4-00-665	OTHER GRANTS	36,813	-	36,813	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGH</b>		<b>36,813</b>	<b>-</b>	<b>36,813</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>240,411</b>	<b>200,617</b>	<b>129,813</b>	<b>163,200</b>	<b>163,200</b>	<b>163,200</b>
<b>BEGINNING FUND BALANCE</b>							
12-4-00-400	BEGINNING FUND BALANCE	485,857	616,245	791,070	1,020,406	1,020,406	1,020,406
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>485,857</b>	<b>616,245</b>	<b>791,070</b>	<b>1,020,406</b>	<b>1,020,406</b>	<b>1,020,406</b>
<b>TOTAL RESCOURS</b>		<b>\$ 726,268</b>	<b>\$ 816,862</b>	<b>\$ 920,883</b>	<b>\$ 1,183,606</b>	<b>\$ 1,183,606</b>	<b>\$ 1,183,606</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
12-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 870,883	\$ 1,128,606	\$ 1,128,606	\$ 1,128,606
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>870,883</b>	<b>1,128,606</b>	<b>1,128,606</b>	<b>1,128,606</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
12-5-00-726	CONTRACTED SERVICE	-	-	-	55,000	55,000	55,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>CAPITAL OUTLAY</b>							
12-5-00-906	CAPITAL OUTLAY	110,023	175	-	-	-	-
12-5-00-952	CLEMENS PARK	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>110,023</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>110,023</b>	<b>175</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 110,023</b>	<b>\$ 175</b>	<b>\$ 920,883</b>	<b>\$ 1,183,606</b>	<b>\$ 1,183,606</b>	<b>\$ 1,183,606</b>
<b>12-PARK SDC FUND NET TOTAL</b>		<b>\$ 616,245</b>	<b>\$ 816,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 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 including 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.

Staff anticipates using these funds to support important downtown infrastructure projects such as the Adams Avenue Streetscape Improvement project. Furthermore, staff recommends conducting a parking study and updating the Parking Master Plan in the coming years.

#### Review of FY 2021/22 Department Work Plan:

Objectives that were accomplished include:

- Assisted in prioritizing and scheduling Parking District Improvement projects associated with the updated Urban Renewal Plan

#### Objectives for FY 2022/23 Department Work Plan:

- None for this proposed budget year

#### PARKING DISTRICT FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Licenses And Fees	\$ 14,556	\$ 14,313	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Reimbursements	-	8,233	-	-	-	-
Interest	4,649	1,800	1,000	900	900	900
Total Revenues	<b>19,205</b>	<b>24,346</b>	<b>15,500</b>	<b>15,400</b>	<b>15,400</b>	<b>15,400</b>
Beginning Fund Balance	214,490	233,695	249,927	264,172	264,172	264,172
<b>TOTAL RESOURCES</b>	<b>\$ 233,695</b>	<b>\$ 258,041</b>	<b>\$ 265,427</b>	<b>\$ 279,572</b>	<b>\$ 279,572</b>	<b>\$ 279,572</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	265,427	279,572	279,572	279,572
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,427</b>	<b>\$ 279,572</b>	<b>\$ 279,572</b>	<b>\$ 279,572</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>13- PARKING DISTRICT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
13-4-00-301	INTEREST EARNED	\$ 4,649	\$ 1,800	\$ 1,000	\$ 900	\$ 900	\$ 900
13-4-00-362	REFUNDS/REIMBURSEMENTS	-	8,233	-	-	-	-
13-4-00-375	PARKING DISTRICT	14,556	14,313	14,500	14,500	14,500	14,500
13-4-00-376	REIMBURSEMENT FEE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>19,205</b>	<b>24,346</b>	<b>15,500</b>	<b>15,400</b>	<b>15,400</b>	<b>15,400</b>
<b>BEGINNING FUND BALANCE</b>							
13-4-00-400	BEGINNING FUND BALANCE	214,490	233,695	249,927	264,172	264,172	264,172
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>214,490</b>	<b>233,695</b>	<b>249,927</b>	<b>264,172</b>	<b>264,172</b>	<b>264,172</b>
<b>TOTAL RESOURCES</b>		<b>\$ 233,695</b>	<b>\$ 258,041</b>	<b>\$ 265,427</b>	<b>\$ 279,572</b>	<b>\$ 279,572</b>	<b>\$ 279,572</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
13-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 265,427	\$ 279,572	\$ 279,572	\$ 279,572
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>265,427</b>	<b>279,572</b>	<b>279,572</b>	<b>279,572</b>
<b>EXPENDITURES</b>							
<b>CAPITAL OUTLAY</b>							
13-5-00-906	CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,427</b>	<b>\$ 279,572</b>	<b>\$ 279,572</b>	<b>\$ 279,572</b>
<b>13-PARKING DISTRICT FUND NET TOTAL</b>		<b>\$ 233,695</b>	<b>\$ 258,041</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





## Fund Summaries

### Debt Service 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 08-09, the fund was reclassified to a debt service fund and only accounts for debt service payments for the city hall.

#### Budget Highlights

- Main source of revenue is transfers from other funds to pay the annual debt service payment of \$50,900.

#### CITY HALL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenue:						
Interest/Loan Proceeds	\$ 212	\$ 62	\$ 100	\$ 100	\$ 100	\$ 100
Total Revenues	<b>212</b>	<b>62</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Beginning Fund Balance	8,263	5,810	5,847	5,259	5,259	5,259
Transfers In/Loan Proceeds	52,000	52,500	55,300	50,900	50,900	50,900
<b>TOTAL RESOURCES</b>	<b>\$ 60,475</b>	<b>\$ 58,372</b>	<b>\$ 61,247</b>	<b>\$ 56,259</b>	<b>\$ 56,259</b>	<b>\$ 56,259</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditure:						
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	54,665	52,510	55,310	50,900	50,900	50,900
Total Expenditure	<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,900</b>	<b>50,900</b>
Reserve for Future Expenditures	-	-	5,937	5,359	5,359	5,359
<b>TOTAL REQUIREMENTS</b>	<b>\$ 54,665</b>	<b>\$ 52,510</b>	<b>\$ 61,247</b>	<b>\$ 56,259</b>	<b>\$ 56,259</b>	<b>\$ 56,259</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
18 - CITY HALL DEBT SERVICE							
<b>RESOURCES</b>							
<b>REVENUES</b>							
18-4-00-301	INTEREST EARNED	\$ 212	\$ 62	\$ 100	\$ 100	\$ 100	\$ 100
18-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
18-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>212</b>	<b>62</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>BEGINNING FUND BALANCE</b>							
18-4-00-400	BEGINNING FUND BALANCE	8,263	5,810	5,847	5,259	5,259	5,259
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>8,263</b>	<b>5,810</b>	<b>5,847</b>	<b>5,259</b>	<b>5,259</b>	<b>5,259</b>
<b>TRANSFERS</b>							
18-4-00-509	TRANSFERS FROM OTHER FUNDS	28,600	28,900	30,400	28,000	28,000	28,000
18-4-00-510	TRANSFER FROM GENERAL FUND	23,400	23,600	24,900	22,900	22,900	22,900
<b>TOTAL TRANSFERS</b>		<b>52,000</b>	<b>52,500</b>	<b>55,300</b>	<b>50,900</b>	<b>50,900</b>	<b>50,900</b>
<b>TOTAL RESOURCES</b>		<b>\$ 60,475</b>	<b>\$ 58,372</b>	<b>\$ 61,247</b>	<b>\$ 56,259</b>	<b>\$ 56,259</b>	<b>\$ 56,259</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
18-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 5,937	\$ 5,359	\$ 5,359	\$ 5,359
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>5,937</b>	<b>5,359</b>	<b>5,359</b>	<b>5,359</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
18-5-00-726	CONTRACTED SERVICE	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>							
18-5-00-800	BANK LOAN INTEREST	15,665	14,510	13,310	11,900	11,900	11,900
18-5-00-820	BANK LOAN PRINCIPAL	39,000	38,000	42,000	39,000	39,000	39,000
18-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,900</b>	<b>50,900</b>
<b>TOTAL EXPENDITURES</b>		<b>54,665</b>	<b>52,510</b>	<b>55,310</b>	<b>50,900</b>	<b>50,900</b>	<b>50,900</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 54,665</b>	<b>\$ 52,510</b>	<b>\$ 61,247</b>	<b>\$ 56,259</b>	<b>\$ 56,259</b>	<b>\$ 56,259</b>
<b>18-CITY HALL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 5,810</b>	<b>\$ 5,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Water Fund

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**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 residential, commercial, and 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.

**FTE: 3.5**

### 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 2021/22 Department Work Plan:

Objectives that were accomplished include:

- Updated the 2017 Water Master Plan (\*Council Goal)
- Conducted a Wildfire Risk Assessment and developed a Water System Wildfire Mitigation Plan (Council Goal)
- Completed our 5-year progress report for the 2017 Water Management and Conservation Plan
- Completed a Water Rights Transfer from Well #2
- Completed the Well #4 Claim of Beneficial Use

Objectives reviewed and determined would not be moved forward or will be delayed due to supply and construction cost issues include:

- Apply for a new 600 Gallons per Minute (GPM) Water Right for Well #4
- Design and Construction of Well #1 Improvements (\*Council Goal)
- Design and Construction of the Hood Avenue South Alley Distribution Improvement Project (\*Council Goal)

### Objectives for FY 2022/23 Department Work Plan:

- Finalize and adopt the 2022 Water Master Plan (\*Council Goal)
- Update the 10-year Capital Improvement Plan (\*Council Goal)
- Develop funding strategy for high priority Capital Improvement Projects (\*Council Goal)
- Water Rate Update (\*Council Goal)
- Implement Water Conservation Plan year one priorities (\*Council Goal)
- Design Well #1 Improvements (\*Council Goal)
- Implement Wildfire Mitigation Plan (\*Council Goal)



## Fund Summaries

### Proprietary Funds

#### WATER FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Water Receipts	\$ 768,194	\$ 872,199	\$ 860,000	\$ 900,000	\$ 900,000	\$ 900,000
Charges For Services	113,905	149,998	87,900	117,900	117,900	117,900
Licenses And Fees	10,558	18,939	8,000	8,000	8,000	8,000
Intergovernmental	-	-	-	-	-	-
Interest	28,722	11,781	8,000	7,000	7,000	7,000
Miscellaneous	950	2,118	500	-	-	-
Total Revenues	<b>922,329</b>	<b>1,055,035</b>	<b>964,400</b>	<b>1,032,900</b>	<b>1,032,900</b>	<b>1,032,900</b>
Transfers In	-	-	8,659	-	-	-
Beginning Fund Balance	1,330,048	1,496,608	1,775,307	2,140,995	2,140,995	2,140,995
<b>TOTAL RESOURCES</b>	<b>\$ 2,252,377</b>	<b>\$ 2,551,643</b>	<b>\$ 2,748,366</b>	<b>\$ 3,173,895</b>	<b>\$ 3,173,895</b>	<b>\$ 3,173,895</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 302,340	\$ 324,473	\$ 359,521	\$ 404,055	\$ 404,055	\$ 404,055
Materials & Services	285,750	326,378	347,672	416,008	416,008	416,008
Capital Improvements	158,183	65,645	352,950	126,000	126,000	126,000
Debt Service	656	1,934	-	-	-	-
Total Expenditures	<b>746,929</b>	<b>718,430</b>	<b>1,060,143</b>	<b>946,063</b>	<b>946,063</b>	<b>946,063</b>
Operating Contingency	-	-	117,865	136,677	136,677	136,677
Reserves	-	-	1,560,958	2,082,455	2,082,455	2,082,455
Transfers Out	8,840	8,900	9,400	8,700	8,700	8,700
<b>TOTAL REQUIREMENTS</b>	<b>\$ 755,769</b>	<b>\$ 727,330</b>	<b>\$ 2,748,366</b>	<b>\$ 3,173,895</b>	<b>\$ 3,173,895</b>	<b>\$ 3,173,895</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>02 - WATER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
02-4-00-301	INTEREST EARNED	\$ 28,722	\$ 11,781	\$ 8,000	\$ 7,000	\$ 7,000	\$ 7,000
02-4-00-314	PUBLIC WORKS FEES	10,558	18,939	8,000	8,000	8,000	8,000
02-4-00-324	WATER PROCESSING/TRANS FEE	6,675	9,495	4,500	4,500	4,500	4,500
02-4-00-325	WATER PENALTIES	6,792	4,893	8,000	8,000	8,000	8,000
02-4-00-341	BACKFLOW TESTING FEES	12,463	8,294	13,000	13,000	13,000	13,000
02-4-00-342	SALE OF ASSETS	-	-	500	-	-	-
02-4-00-359	WATER MITIGATION FEES	27,370	37,520	20,000	40,000	40,000	40,000
02-4-00-360	MISCELLANEOUS	230	150	-	-	-	-
02-4-00-362	REFUNDS/REIMBURSMENTS	720	1,968	-	-	-	-
02-4-00-371	WATER RECEIPTS	768,194	872,199	860,000	900,000	900,000	900,000
02-4-00-372	SERVICE RECONNECT FEE	375	610	400	400	400	400
02-4-00-373	METER INSTALL	47,959	73,524	35,000	35,000	35,000	35,000
02-4-00-377	BULK WATER	7,271	13,162	5,000	15,000	15,000	15,000
02-4-00-388	WATER TAP FEE	5,000	2,500	2,000	2,000	2,000	2,000
<b>REVENUE SUBTOTAL</b>		<b>922,329</b>	<b>1,055,035</b>	<b>964,400</b>	<b>1,032,900</b>	<b>1,032,900</b>	<b>1,032,900</b>
<b>GRANTS &amp; PASS THROUGHs</b>							
02-4-00-650	STATE GRANTS	-	-	-	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>922,329</b>	<b>1,055,035</b>	<b>964,400</b>	<b>1,032,900</b>	<b>1,032,900</b>	<b>1,032,900</b>
<b>BEGINNING FUND BALANCE</b>							
02-4-00-400	BEGINNING FUND BALANCE	1,330,048	1,496,608	1,775,307	2,140,995	2,140,995	2,140,995
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,330,048</b>	<b>1,496,608</b>	<b>1,775,307</b>	<b>2,140,995</b>	<b>2,140,995</b>	<b>2,140,995</b>
<b>TRANSFERS</b>							
02-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	8,659	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>8,659</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,252,377</b>	<b>\$ 2,551,643</b>	<b>\$ 2,748,366</b>	<b>\$ 3,173,895</b>	<b>\$ 3,173,895</b>	<b>\$ 3,173,895</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
02-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 117,865	\$ 136,677	\$ 136,677	\$ 136,677
02-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	765,943	796,191	796,191	796,191
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>883,808</b>	<b>932,868</b>	<b>932,868</b>	<b>932,868</b>
<b>RESERVES</b>							
02-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	595,735	757,784	757,784	757,784
02-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	199,280	528,480	528,480	528,480
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>795,015</b>	<b>1,286,264</b>	<b>1,286,264</b>	<b>1,286,264</b>
<b>TRANSFERS</b>							
02-5-00-602	TRANSFER TO CITY HALL FUND	8,840	8,900	9,400	8,700	8,700	8,700
<b>TOTAL TRANSFERS</b>		<b>8,840</b>	<b>8,900</b>	<b>9,400</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
SALARIES AND WAGES		186,150	202,248	215,384	257,132	257,132	257,132
PAYROLL TAXES, INSURANCE, AND BENEFITS		116,190	122,225	144,137	146,923	146,923	146,923
<b>TOTAL PERSONNEL SERVICES</b>		<b>302,340</b>	<b>324,473</b>	<b>359,521</b>	<b>404,055</b>	<b>404,055</b>	<b>404,055</b>
<b>MATERIALS &amp; SERVICES</b>							

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
02-5-00-704	RECRUITMENT	-	-	50	50	50	50
02-5-00-705	ADVERTISING	-	-	-	-	-	-
02-5-00-706	AUDIT FEES	927	232	3,200	4,000	4,000	4,000
02-5-00-710	COMPUTER SOFTWARE MAINT.	5,783	6,452	15,000	12,500	12,500	12,500
02-5-00-712	CHEMICALS	2,928	6,646	3,000	3,500	3,500	3,500
02-5-00-713	DEVELOPMENT REVIEW	9,960	4,152	8,000	8,000	8,000	8,000
02-5-00-714	OFFICE SUPPLIES	1,490	1,031	1,300	1,300	1,300	1,300
02-5-00-715	POSTAGE	5,805	6,038	5,900	5,900	5,900	5,900
02-5-00-717	OFFICE EQUIPMENT	600	2,259	500	500	500	500
02-5-00-721	COPIER/PRINTER	809	652	750	750	750	750
02-5-00-722	CHLORINATOR REPAIRS	-	255	2,000	2,000	2,000	2,000
02-5-00-726	CONTRACTED SERVICES	27,686	24,638	54,100	71,000	71,000	71,000
02-5-00-727	PERMITS & FEES	380	3,153	2,500	2,500	2,500	2,500
02-5-00-733	DUES & SUBSCRIPTIONS	906	4,091	750	3,500	3,500	3,500
02-5-00-735	TELEPHONE	1,188	1,287	1,200	1,200	1,200	1,200
02-5-00-736	CELLULAR PHONES	1,019	1,202	1,100	1,400	1,400	1,400
02-5-00-740	EDUCATION	951	2,666	1,500	2,500	2,500	2,500
02-5-00-743	ELECTRICITY	37,175	43,248	42,000	45,000	45,000	45,000
02-5-00-746	SMALL TOOLS & EQUIPMENT	1,151	4,043	4,000	4,500	4,500	4,500
02-5-00-748	BACKFLOW TESTING SERVICE	13,637	15,328	15,000	20,000	20,000	20,000
02-5-00-755	GAS/OIL	4,714	5,244	5,400	7,500	7,500	7,500
02-5-00-765	IMPROVEMENTS & REPAIRS	12,073	16,840	12,000	12,000	12,000	12,000
02-5-00-766	INS: COMP/LIA/UMB	11,456	12,155	14,000	16,000	16,000	16,000
02-5-00-768	INTERNAL GENERAL FUND SERVICES	9,854	10,071	10,222	10,958	10,958	10,958
02-5-00-770	WATER LOCATE SERVICE	276	301	250	200	200	200
02-5-00-771	MEDICAL TESTING & SERVICES	47	347	200	200	200	200
02-5-00-772	ROW FRANCHISE FEE	53,774	61,354	60,200	63,000	63,000	63,000
02-5-00-775	LABORATORY FEES	7,023	2,814	6,500	6,500	6,500	6,500
02-5-00-777	LEGAL FEES	634	205	3,750	3,750	3,750	3,750
02-5-00-779	WATER SYSTEM REPAIRS	5,226	30	7,500	7,500	7,500	7,500
02-5-00-780	CREDIT CARD FEE	11,819	18,785	10,000	20,000	20,000	20,000
02-5-00-782	UNIFORMS	804	985	1,500	1,500	1,500	1,500
02-5-00-788	METERS & PARTS	49,797	62,279	45,000	60,000	60,000	60,000
02-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	-	-	-	-	-
02-5-00-790	MISCELLANEOUS	-	-	-	7,500	7,500	7,500
02-5-00-793	MEETINGS/WORKSHOPS	42	50	200	200	200	200
02-5-00-795	SUPPLIES	3,323	2,422	3,000	3,000	3,000	3,000
02-5-00-796	VEHICLE MAINTENANCE	2,493	4,812	6,000	6,000	6,000	6,000
02-5-00-799	BAD DEBT EXPENSE	-	311	100	100	100	100
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>285,750</b>	<b>326,378</b>	<b>347,672</b>	<b>416,008</b>	<b>416,008</b>	<b>416,008</b>
<b>DEBT SERVICE</b>							
02-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	610	1,899	-	-	-	-
02-5-00-821	IFA LOAN PAYMENT - INTEREST	46	35	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>656</b>	<b>1,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
02-5-00-906	CAPITAL OUTLAY	158,183	65,645	352,950	126,000	126,000	126,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>158,183</b>	<b>65,645</b>	<b>352,950</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>
<b>TOTAL EXPENDITURES</b>		<b>746,929</b>	<b>718,430</b>	<b>1,060,143</b>	<b>946,063</b>	<b>946,063</b>	<b>946,063</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 755,769</b>	<b>\$ 727,330</b>	<b>\$ 2,748,366</b>	<b>\$ 3,173,895</b>	<b>\$ 3,173,895</b>	<b>\$ 3,173,895</b>
<b>02-WATER FUND NET TOTAL</b>		<b>\$ 1,496,608</b>	<b>\$ 1,824,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 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 2021/22 Department Work Plan:**

Objectives that were accomplished in FY 2019/20 include:

- Updated the 2017 Water Master Plan
- Completed Well #4 construction (\*Council Goal)
- Completed the Well #4 Claim of Beneficial Use
- Upsized development triggered 8" distribution mains to 12" to provide system capacity for future system expansion (\*Council Goal)

**Objectives for FY 2022/23 Department Work Plan:**

- Finalize and adopt the 2022 Water Master Plan (\*Council Goal)
- Develop a new 10-year Capital Improvement Plan (\*Council Goal)
- Update Water SDC Rates (\*Council Goal)
- Construct the Best Western Waterline Extension (\*Council Goal)
- Develop funding strategy for High Priority projects from the new Master Plan

### WATER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Interest	\$ 53,653	\$ 19,442	\$ 12,000	\$ 7,500	\$ 7,500	\$ 7,500
System development charges	417,249	564,686	250,000	350,000	350,000	350,000
Total Revenues	<b>470,902</b>	<b>584,128</b>	<b>262,000</b>	<b>357,500</b>	<b>357,500</b>	<b>357,500</b>
Beginning Fund Balance	2,574,720	2,761,848	1,925,010	1,796,710	1,796,710	1,796,710
<b>TOTAL RESOURCES</b>	<b>\$ 3,045,622</b>	<b>\$ 3,345,976</b>	<b>\$ 2,187,010</b>	<b>\$ 2,154,210</b>	<b>\$ 2,154,210</b>	<b>\$ 2,154,210</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 335	\$ -	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000
Capital Improvements	283,439	1,013,272	402,800	60,000	60,000	60,000
Total Expenditures	<b>283,774</b>	<b>1,013,272</b>	<b>477,800</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
Reserve for Future Expenditures	-	-	1,709,210	2,014,210	2,014,210	2,014,210
<b>TOTAL REQUIREMENTS</b>	<b>\$ 283,774</b>	<b>\$ 1,013,272</b>	<b>\$ 2,187,010</b>	<b>\$ 2,154,210</b>	<b>\$ 2,154,210</b>	<b>\$ 2,154,210</b>



		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>11 - WATER SDC</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
11-4-00-301	INTEREST EARNED	\$ 53,653	\$ 19,442	\$ 12,000	\$ 7,500	\$ 7,500	\$ 7,500
11-4-00-362	REFUNDS/REIMBURSEMENTS	-	4,261	-	-	-	-
11-4-00-394	WATER SDC	417,249	560,425	250,000	350,000	350,000	350,000
<b>TOTAL REVENUE</b>		<b>470,902</b>	<b>584,128</b>	<b>262,000</b>	<b>357,500</b>	<b>357,500</b>	<b>357,500</b>
<b>BEGINNING FUND BALANCE</b>							
11-4-00-400	BEGINNING FUND BALANCE	2,574,720	2,761,848	1,925,010	1,796,710	1,796,710	1,796,710
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>2,574,720</b>	<b>2,761,848</b>	<b>1,925,010</b>	<b>1,796,710</b>	<b>1,796,710</b>	<b>1,796,710</b>
<b>TOTAL RESOURCES</b>							
		\$ 3,045,622	\$ 3,345,976	\$ 2,187,010	\$ 2,154,210	\$ 2,154,210	\$ 2,154,210
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
11-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,709,210	\$ 2,014,210	\$ 2,014,210	\$ 2,014,210
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,709,210</b>	<b>2,014,210</b>	<b>2,014,210</b>	<b>2,014,210</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
11-5-00-726	CONTRACTED SERVICES	335	-	75,000	80,000	80,000	80,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>335</b>	<b>-</b>	<b>75,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>CAPITAL OUTLAY</b>							
11-5-00-906	CAPITAL OUTLAY	283,439	1,013,272	402,800	60,000	60,000	60,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>283,439</b>	<b>1,013,272</b>	<b>402,800</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>TOTAL EXPENDITURES</b>		<b>283,774</b>	<b>1,013,272</b>	<b>477,800</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 283,774</b>	<b>\$ 1,013,272</b>	<b>\$ 2,187,010</b>	<b>\$ 2,154,210</b>	<b>\$ 2,154,210</b>	<b>\$ 2,154,210</b>
<b>11-WATER SDC FUND NET TOTAL</b>		<b>\$ 2,761,848</b>	<b>\$ 2,332,704</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Capital Expenditures

### Water

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>WATER OPERATING/SDC</b>						
Well #1 Improvements (Design)	\$80,000	02-5-00-906	New	FY 2022/23	Scheduled improvements to legacy well	Increase reliability and efficiency for water sourcing
Best Western Waterline Extension	\$60,000	11-5-00-906	New	FY 2022/23	Connect current infrastructure to new and existing development	increase service capability
Compact Track Loader	\$35,000	02-5-00-906	New	FY 2022/23	Procure equipment	Increase safety and efficiency of workload



## Capital Improvement Plan 5-Year Forecast Water Projects

PROJECT	Project Cost	Prior Approp.	Remaining Cost	22-23	23-24	24-25	25-26	26-27+	Funding Source	
									Operating	SDC
Well 3 Variable Frequency Drive	30,000		30,000		30,000				100%	
Hood Ave. S. Alley, Pine to Ash Waterline Imp's	70,000		70,000		70,000				46%	54%
8" Dist Imp. Edge of the Pines	368,000		368,000			368,000			46%	54%
Well #1 Improvements	297,000		297,000	80,000	217,000				100%	
Best Western Waterline Extension	60,000		60,000	60,000						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%
<b>TOTAL</b>	<b>3,905,000</b>	<b>-</b>	<b>3,905,000</b>	<b>140,000</b>	<b>317,000</b>	<b>433,000</b>	<b>-</b>	<b>3,015,000</b>		
<b>Total Water Fund</b>				<b>80,000</b>	<b>279,200</b>	<b>169,280</b>	<b>-</b>			
<b>Total Water SDC Fund</b>				<b>60,000</b>	<b>37,800</b>	<b>263,720</b>	<b>-</b>	<b>3,015,000</b>		
<b>TOTAL</b>				<b>140,000</b>	<b>317,000</b>	<b>433,000</b>	<b>-</b>	<b>3,015,000</b>		



## Sewer Fund

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**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.

**FTE: 3.3**

### 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 2021/22 Department Work Plan:

Objectives that were accomplished include:

- Completed the Locust Street sewerline re-location project (\*Council Goal)
- Updated the 2016 Wastewater Master Plan (\*Council Goal)
- Completed the 50 KW Solar Panel installation at the Wastewater Treatment Plant (\*Council Goal)
- Conducted a Wildfire Risk Assessment and developed a Mitigation Plan for the Wastewater Treatment and Disposal Sites (\*Council Goal)

Objectives reviewed and determined would not be moved forward or were delayed due to supply and construction cost issues include:

- Complete the procurement and installation of Variable Frequency Drives on the 100 horsepower effluent pumps to provide energy savings and operational efficiency
- Procure a portable backup generator and transfer switches for the City's (3) satellite pumpstations
- Construct the Rope Street pumpstation improvements

### Objectives for FY 2022/23 Department Work Plan:

- Finalize and adopt the 2022 Wastewater Master Plan (\*Council Goal)
- Develop a new ten-year Capital Improvement Plan (\*Council Goal)
- Update Sewer Rates (\*Council Goal)
- Develop funding strategy for the new high priority Capital Improvement Projects
- Implement the new Wildfire Mitigation Plan (\*Council Goal)
- Design the Westside Pumpstation
- Contract for Biosolids Removal in Lagoon #2



## Fund Summaries

### Proprietary Funds

#### SEWER FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Sewer Receipts	\$ 1,078,584	\$ 1,162,190	\$ 1,160,000	\$ 1,310,000	\$ 1,310,000	\$ 1,310,000
Charges For Services	17,357	26,495	20,000	20,000	20,000	20,000
Licenses And Fees	10,578	19,330	8,000	8,000	8,000	8,000
Intergovernmental	-	3,793	154,536	-	-	-
Interest/Loan Proceeds	31,434	12,271	8,000	5,000	5,000	5,000
Rental income	16,000	125	-	-	-	-
Miscellaneous	5,337	60,500	305,463	12,650	12,650	12,650
Total Revenues	<b>1,159,290</b>	<b>1,284,704</b>	<b>1,655,999</b>	<b>1,355,650</b>	<b>1,355,650</b>	<b>1,355,650</b>
Beginning Fund Balance	1,532,416	1,743,818	1,670,821	2,136,661	2,136,661	2,136,661
<b>TOTAL RESOURCES</b>	<b>\$ 2,691,706</b>	<b>\$ 3,028,522</b>	<b>\$ 3,326,820</b>	<b>\$ 3,492,311</b>	<b>\$ 3,492,311</b>	<b>\$ 3,492,311</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Personnel Services	\$ 286,617	\$ 300,978	\$ 355,501	\$ 398,990	\$ 398,990	\$ 398,990
Materials & Services	290,202	288,249	321,822	406,258	406,258	406,258
Capital Improvements	24,436	332,630	514,000	266,000	266,000	266,000
Debt Service	334,153	335,974	332,245	332,140	332,140	332,140
Total Expenditures	<b>935,408</b>	<b>1,257,831</b>	<b>1,523,568</b>	<b>1,403,388</b>	<b>1,403,388</b>	<b>1,403,388</b>
Unappropriated Reserves	-	-	-	-	-	-
Operating Contingency	-	-	112,886	134,207	134,207	134,207
Reserves	-	-	1,677,066	1,942,516	1,942,516	1,942,516
Transfers Out	12,480	12,600	13,300	12,200	12,200	12,200
<b>TOTAL REQUIREMENTS</b>	<b>\$ 947,888</b>	<b>\$ 1,270,431</b>	<b>\$ 3,326,820</b>	<b>\$ 3,492,311</b>	<b>\$ 3,492,311</b>	<b>\$ 3,492,311</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>05 - SEWER FUND</b>							
<b>RESOURCES</b>							
<b>REVENUE</b>							
05-4-00-301	INTEREST EARNED	\$ 31,434	\$ 12,271	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000
05-4-00-314	PUBLIC WORKS FEES	10,578	19,330	8,000	8,000	8,000	8,000
05-4-00-327	SEWER RECEIPTS	1,078,584	1,162,190	1,160,000	1,310,000	1,310,000	1,310,000
05-4-00-337	OVERNIGHT PARK SEWER RECEIPTS	17,357	26,495	20,000	20,000	20,000	20,000
05-4-00-354	PROPERTY RENTAL	16,000	125	-	-	-	-
05-4-00-360	MISCELLANEOUS	1,603	39,471	5,000	5,000	5,000	5,000
05-4-00-362	REFUNDS/REIMBURSEMENTS	1,034	19,929	6,000	6,000	6,000	6,000
05-4-00-381	SEWER TAP FEE	2,700	1,100	1,650	1,650	1,650	1,650
05-4-00-389	PLAN CHECK FEES	-	-	-	-	-	-
<b>REVENUE SUBTOTAL</b>		<b>1,159,290</b>	<b>1,280,911</b>	<b>1,208,650</b>	<b>1,355,650</b>	<b>1,355,650</b>	<b>1,355,650</b>
<b>GRANTS &amp; PASS THROUGHS</b>							
05-4-00-640	STATE GRANTS	-	3,793	154,536	-	-	-
<b>TOTAL GRANTS &amp; PASS THROUGHS</b>		<b>-</b>	<b>3,793</b>	<b>154,536</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>1,159,290</b>	<b>1,284,704</b>	<b>1,363,186</b>	<b>1,355,650</b>	<b>1,355,650</b>	<b>1,355,650</b>
<b>BEGINNING FUND BALANCE</b>							
05-4-00-400	BEGINNING FUND BALANCE	1,532,416	1,743,818	1,670,821	2,136,661	2,136,661	2,136,661
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,532,416</b>	<b>1,743,818</b>	<b>1,670,821</b>	<b>2,136,661</b>	<b>2,136,661</b>	<b>2,136,661</b>
<b>TRANSFERS</b>							
05-4-00-509	TRANSFERS FROM OTHER FUNDS	-	-	292,813	-	-	-
05-4-00-510	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>292,813</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,691,706</b>	<b>\$ 3,028,522</b>	<b>\$ 3,326,820</b>	<b>\$ 3,492,311</b>	<b>\$ 3,492,311</b>	<b>\$ 3,492,311</b>
<b>REQUIREMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
05-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 112,886	\$ 134,207	\$ 134,207	\$ 134,207
05-5-00-410	RESERVE FOR FUTURE EXPENDITURES	-	-	650,564	1,165,253	1,165,253	1,165,253
<b>TOTAL OPERATING CONTINGENCIES</b>		<b>-</b>	<b>-</b>	<b>763,450</b>	<b>1,299,460</b>	<b>1,299,460</b>	<b>1,299,460</b>
<b>RESERVES</b>							
05-5-00-445	CAPITAL REPLACEMENT RESERVE	-	-	745,302	761,663	761,663	761,663
05-5-00-450	CAPITAL IMPROVEMENT RESERVE	-	-	281,200	15,600	15,600	15,600
<b>TOTAL RESERVES</b>		<b>-</b>	<b>-</b>	<b>1,026,502</b>	<b>777,263</b>	<b>777,263</b>	<b>777,263</b>
<b>TRANSFERS</b>							
05-5-00-602	TRANSFER TO CITY HALL FUND	12,480	12,600	13,300	12,200	12,200	12,200
<b>TOTAL TRANSFERS</b>		<b>12,480</b>	<b>12,600</b>	<b>13,300</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
05-5-00-500	CITY MANAGER	10,449	11,389	11,900	13,200	13,200	13,200
05-5-00-501	FINANCE ACCOUNTING ANALYST	-	-	-	-	-	-
05-5-00-502	ADMIN ASST	8,366	8,597	9,210	10,177	10,177	10,177
05-5-00-503	PUBLIC WORKS DIRECTOR	29,342	30,889	33,955	36,691	36,691	36,691
05-5-00-504	UTILITY TECHNICIAN II	33,817	35,403	37,586	35,931	35,931	35,931
05-5-00-505	UTILITY TECHNICIAN I	18,915	19,363	23,292	35,340	35,340	35,340
05-5-00-511	UTILITY ASSISTANT	1,434	3,302	-	-	-	-
05-5-00-513	OVERTIME	2,526	3,202	3,500	3,500	3,500	3,500
05-5-00-515	PLANNING TECHICIAN	3,404	3,155	3,300	3,508	3,508	3,508
05-5-00-516	ASSOCIATE PLANNER	-	-	2,718	2,540	2,540	2,540
05-5-00-518	ACCOUNTING TECHNICIAN	15,821	16,778	17,314	19,745	19,745	19,745

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
05-5-00-519	DATA ANALYST	-	-	-	-	-	-
05-5-00-521	FINANCE OFFICER	13,746	9,903	19,701	21,574	21,574	21,574
05-5-00-522	PUBLIC WORKS OPS COORDINATOR	499	-	2,671	-	-	-
05-5-00-523	ENGINEERING TECHNICIAN	-	-	-	19,186	19,186	19,186
05-5-00-524	MAINTENANCE LEAD	-	-	-	-	-	-
05-5-00-525	PROJECT COORDINATOR	16,883	21,550	22,011	24,238	24,238	24,238
05-5-00-527	CITY RECORDER	6,755	7,098	7,337	8,079	8,079	8,079
05-5-00-529	FINANCE & ADMIN DIRECTOR	-	-	-	-	-	-
05-5-00-533	MAINTENANCE SUPERVISOR	10,745	11,338	11,808	13,073	13,073	13,073
05-5-00-534	CODE COMPLIANCE OFFICER	-	-	-	-	-	-
05-5-00-552	CELL PHONE ALLOWANCE	1,408	1,299	1,500	-	-	-
05-5-00-573	ON CALL COMPENSATION	2,521	3,238	5,000	5,000	5,000	5,000
05-5-00-580	BONUS	-	-	-	-	-	-
	SALARIES AND WAGES	176,631	186,504	212,803	251,782	251,782	251,782
	PAYROLL TAXES, INSURANCE, AND BENEFITS	109,986	114,474	142,698	147,208	147,208	147,208
<b>TOTAL PERSONNEL SERVICES</b>		<b>286,617</b>	<b>300,978</b>	<b>355,501</b>	<b>398,990</b>	<b>398,990</b>	<b>398,990</b>
<b>MATERIALS &amp; SERVICES</b>							
05-5-00-704	RECRUITMENT	-	-	-	-	-	-
05-5-00-705	ADVERTISING	-	490	-	-	-	-
05-5-00-706	AUDIT FEES	1,454	362	5,000	6,300	6,300	6,300
05-5-00-710	COMPUTER SOFTWARE MAINT.	4,102	3,951	11,500	11,500	11,500	11,500
05-5-00-712	CHEMICALS	3,603	1,802	4,500	5,000	5,000	5,000
05-5-00-713	DEVELOPMENT REVIEW	9,960	4,152	8,000	8,000	8,000	8,000
05-5-00-714	OFFICE SUPPLIES	1,135	883	1,050	1,050	1,050	1,050
05-5-00-715	POSTAGE	5,793	6,027	5,900	5,900	5,900	5,900
05-5-00-717	OFFICE EQUIPMENT	600	496	500	500	500	500
05-5-00-718	LEASES	1,100	1,200	500	500	500	500
05-5-00-721	COPIER/PRINTER	768	732	800	800	800	800
05-5-00-726	CONTRACTED SERVICES	28,938	17,860	25,000	73,500	73,500	73,500
05-5-00-727	PERMITS & FEES	10,529	7,880	8,500	8,500	8,500	8,500
05-5-00-733	DUES & SUBSCRIPTIONS	1,936	1,308	400	400	400	400
05-5-00-735	TELEPHONE	2,835	2,925	3,100	3,100	3,100	3,100
05-5-00-736	CELLULAR PHONES	910	1,189	1,100	1,300	1,300	1,300
05-5-00-740	EDUCATION	541	984	1,500	1,500	1,500	1,500
05-5-00-743	ELECTRICITY	50,913	56,858	60,000	55,000	55,000	55,000
05-5-00-746	SMALL TOOLS & EQUIPMENT	870	2,948	7,700	7,000	7,000	7,000
05-5-00-755	GAS/OIL	4,342	5,408	6,000	8,400	8,400	8,400
05-5-00-765	SEWER SYSTEM IMPROVEMENTS	10,620	15,377	15,000	15,000	15,000	15,000
05-5-00-766	INS: COMP/LIA/UMB	14,077	15,193	15,000	19,000	19,000	19,000
05-5-00-768	INTERNAL GEN FUND SERVICES	9,854	10,071	10,222	10,958	10,958	10,958
05-5-00-770	SEWER LOCATE SERVICE	276	301	250	250	250	250
05-5-00-771	MEDICAL TESTING & SERVICES	48	141	200	200	200	200
05-5-00-772	ROW FRANCHISE FEE	75,501	81,347	81,200	91,700	91,700	91,700
05-5-00-775	LABORATORY FEES	1,403	2,206	1,000	1,000	1,000	1,000
05-5-00-777	LEGAL FEES	595	1,816	3,500	3,500	3,500	3,500
05-5-00-780	CREDIT CARD FEE	11,943	25,874	3,500	18,000	18,000	18,000
05-5-00-782	UNIFORMS	612	695	1,500	1,500	1,500	1,500
05-5-00-787	SEWER SYSTEM REPAIRS	29,010	8,915	25,000	25,000	25,000	25,000
05-5-00-789	MILEAGE/TRAVEL REIMBURSEMT	-	-	200	200	200	200
05-5-00-790	MISCELLANEOUS	-	-	-	7,500	7,500	7,500
05-5-00-793	MEETINGS/WORKSHOPS	69	45	200	200	200	200
05-5-00-795	SUPPLIES	2,868	1,973	4,000	4,000	4,000	4,000
05-5-00-796	VEHICLE MAINTENANCE	2,997	6,119	10,000	10,000	10,000	10,000
05-5-00-799	BAD DEBT EXPENSE	-	721	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>290,202</b>	<b>288,249</b>	<b>321,822</b>	<b>406,258</b>	<b>406,258</b>	<b>406,258</b>
<b>DEBT SERVICE</b>							
05-5-00-817	REFUNDING BONDS PRINCIPAL	162,000	167,000	171,000	177,000	177,000	177,000
05-5-00-818	REFUNDING BONDS INTEREST	171,250	166,315	161,245	155,140	155,140	155,140

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
05-5-00-820	IFA LOAN PAYMENT - PRINCIPAL	839	2,611	-	-	-	-
05-5-00-821	IFA LOAN PAYMENT - INTEREST	64	48	-	-	-	-
05-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>334,153</b>	<b>335,974</b>	<b>332,245</b>	<b>332,140</b>	<b>332,140</b>	<b>332,140</b>
<b>CAPITAL OUTLAY</b>							
05-5-00-906	CAPITAL OUTLAY	24,436	319,002	183,000	266,000	266,000	266,000
05-5-00-926	LOCUST ST. SEWER LINE RELOCATE	-	13,628	331,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>24,436</b>	<b>332,630</b>	<b>514,000</b>	<b>266,000</b>	<b>266,000</b>	<b>266,000</b>
<b>TOTAL EXPENDITURES</b>		<b>935,408</b>	<b>1,257,831</b>	<b>1,523,568</b>	<b>1,403,388</b>	<b>1,403,388</b>	<b>1,403,388</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 947,888</b>	<b>\$ 1,270,431</b>	<b>\$ 3,326,820</b>	<b>\$ 3,492,311</b>	<b>\$ 3,492,311</b>	<b>\$ 3,492,311</b>
<b>05-SEWER FUND NET TOTAL</b>		<b>\$ 1,743,818</b>	<b>\$ 1,758,091</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





## 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 2021/22 Department Work Plan:

Objectives that were accomplished include:

- Updated the 2016 Wastewater Master Plan (\*Council Goal)
- Completed the Lazy Z Master Plan project (\*Council Goal)
- Conducted flow monitoring throughout the collection system to determine future system capacity
- Completed the 50 Kw solar project at the Wastewater Treatment Plant

#### Objectives for FY 2022/23 Department Work Plan:

- Finalize and adopt the 2022 Wastewater Master Plan (\*Council Goal)
- Develop a new 10-year Capital Improvement Plan (\*Council Goal)
- Update Sewer SDC Rates (\*Council Goal)
- Develop funding strategy for the near-term High Priority projects from the new Master Plan
- Design Westside pumpstation and pressure main

#### SEWER SDC FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Interest/Loan Proceeds	\$ 33,350	\$ 15,066	\$ 10,000	\$ 8,800	\$ 8,800	\$ 8,800
System development charges	506,493	723,858	300,000	350,000	350,000	350,000
Total Revenues	<b>539,843</b>	<b>738,924</b>	<b>310,000</b>	<b>358,800</b>	<b>358,800</b>	<b>358,800</b>
Beginning Fund Balance	1,509,533	1,897,333	2,323,798	2,752,928	2,752,928	2,752,928
<b>TOTAL RESOURCES</b>	<b>\$ 2,049,376</b>	<b>\$ 2,636,257</b>	<b>\$ 2,633,798</b>	<b>\$ 3,111,728</b>	<b>\$ 3,111,728</b>	<b>\$ 3,111,728</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 320	\$ -	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000
Capital Improvements	74,913	163,345	-	200,000	200,000	200,000
Debt service	76,810	76,175	76,495	76,460	76,460	76,460
Total Expenditures	<b>152,043</b>	<b>239,520</b>	<b>151,495</b>	<b>301,460</b>	<b>301,460</b>	<b>301,460</b>
Reserve for Future Expenditures	-	-	2,482,303	2,810,268	2,810,268	2,810,268
<b>TOTAL REQUIREMENTS</b>	<b>\$ 152,043</b>	<b>\$ 239,520</b>	<b>\$ 2,633,798</b>	<b>\$ 3,111,728</b>	<b>\$ 3,111,728</b>	<b>\$ 3,111,728</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
10 - SEWER SDC							
<b>RESOURCES</b>							
<b>REVENUE</b>							
10-4-00-301	INTEREST EARNED	\$ 33,350	\$ 15,066	\$ 10,000	\$ 8,800	\$ 8,800	\$ 8,800
10-4-00-346	PREMIUM/DISCOUNT	-	-	-	-	-	-
10-4-00-347	LOAN PROCEEDS	-	-	-	-	-	-
10-4-00-394	SEWER SDC	506,493	723,858	300,000	350,000	350,000	350,000
<b>TOTAL REVENUE</b>		<b>539,843</b>	<b>738,924</b>	<b>310,000</b>	<b>358,800</b>	<b>358,800</b>	<b>358,800</b>
<b>BEGINNING FUND BALANCE</b>							
10-4-00-400	BEGINNING FUND BALANCE	1,509,533	1,897,333	2,323,798	2,752,928	2,752,928	2,752,928
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>1,509,533</b>	<b>1,897,333</b>	<b>2,323,798</b>	<b>2,752,928</b>	<b>2,752,928</b>	<b>2,752,928</b>
<b>TOTAL RESOURCES</b>		<b>\$ 2,049,376</b>	<b>\$ 2,636,257</b>	<b>\$ 2,633,798</b>	<b>\$ 3,111,728</b>	<b>\$ 3,111,728</b>	<b>\$ 3,111,728</b>
<b>REQUIREMENTS</b>							
<b>RESERVE FOR FUTURE EXPENDITURES</b>							
10-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 2,482,303	\$ 2,810,268	\$ 2,810,268	\$ 2,810,268
<b>TOTAL RESERVE FOR FUTURE EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>2,482,303</b>	<b>2,810,268</b>	<b>2,810,268</b>	<b>2,810,268</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
10-5-00-726	CONTRACTED SERVICES	320	-	75,000	25,000	25,000	25,000
10-5-00-727	PERMITS & FEES	-	-	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>320</b>	<b>-</b>	<b>75,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>DEBT SERVICE</b>							
10-5-00-820	LOAN PRINCIPAL	54,000	55,000	57,000	59,000	59,000	59,000
10-5-00-821	LOAN INTEREST	22,810	21,175	19,495	17,460	17,460	17,460
10-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>76,810</b>	<b>76,175</b>	<b>76,495</b>	<b>76,460</b>	<b>76,460</b>	<b>76,460</b>
<b>CAPITAL OUTLAY</b>							
10-5-00-906	CAPITAL OUTLAY	74,913	163,345	-	200,000	200,000	200,000
<b>TOTAL</b>		<b>74,913</b>	<b>163,345</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>TOTAL EXPENDITURES</b>		<b>152,043</b>	<b>239,520</b>	<b>151,495</b>	<b>301,460</b>	<b>301,460</b>	<b>301,460</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 152,043</b>	<b>\$ 239,520</b>	<b>\$ 2,633,798</b>	<b>\$ 3,111,728</b>	<b>\$ 3,111,728</b>	<b>\$ 3,111,728</b>
<b>10-SEWER SDC FUND NET TOTAL</b>		<b>\$ 1,897,333</b>	<b>\$ 2,396,737</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Capital Expenditures

### Sewer

FUND/PROJECT	NET AMOUNT		STATUS	FISCAL YEAR COMPLETION	DESCRIPTION	OPERATIONAL IMPACT
<b>SEWER OPERATING/SDC</b>						
Transfer Switches	\$25,000	05-5-00-906	New	FY 2022/23	Procure and install transfer switches	Decrease exposure to infrastructure vulnerability
Portable Backup Generator	\$30,000	05-5-00-906	New	FY 2022/23	Procure and install backup generator	Increases resiliency in wastewater system
Biosolids Removal	\$200,000	05-5-00-906	New	FY 2022/23	Remove biosolids from large lagoon	Increase efficiency in wastewater system
Westside Pumpstation (Design) Barclay pumpstation expansion	\$200,000	10-5-00-906	New	FY 2022/23	Enhance system capacity	Improve system capacity



## Capital Improvement Plan 5-Year Forecast Sewer Projects

PROJECT	Project Cost	Prior	Remaining Cost	22-23	23-24	24-25	25-26	26-27+	Funding Source	
		Approp.							Operating	SDC
Effluent Expansion Phase II	787,000		787,000					787,000		100%
WWTP Software/SCADA upgrades PH 2	40,000		40,000					40,000	39%	61%
WWTP VFD Improvements	30,000		30,000		30,000					100%
Bio-solids Removal	200,000		200,000	200,000					100%	
**Barclay Pumpstation Expansion	100,000		100,000	18,000	55,000					100%
Locust St. Interceptor	510,000		510,000			510,000				100%
Pumpstation #1 Improvements	117,000		117,000		117,000					100%
*Westside Pumpstation Design	200,000		200,000	200,000						100%
*Westside Pumpstation Construction	1,800,000		1,800,000		1,800,000					100%
<b>TOTAL</b>	<b>3,784,000</b>	<b>-</b>	<b>3,784,000</b>	<b>418,000</b>	<b>2,002,000</b>	<b>510,000</b>	<b>-</b>	<b>827,000</b>		
<b>Total Sewer Fund</b>				<b>200,000</b>				<b>15,600</b>		
<b>Total Sewer SDC Fund</b>				<b>218,000</b>	<b>2,002,000</b>	<b>510,000</b>		<b>811,400</b>		
<b>TOTAL</b>				<b>418,000</b>	<b>2,002,000</b>	<b>510,000</b>		<b>827,000</b>		

**Notes:**

\*Project Funding option include SDC's/ Development Mitigation/URA

\*\*\$27,000 funded through Development Contribution



**SISTERS URBAN RENEWAL AGENCY**

(A COMPONENT UNIT OF THE CITY OF SISTERS)

**Adopted Budget  
For Fiscal Year 2022/23**

**BOARD MEMBERS**

Michael Preedin, Chair  
Nancy Connolly, Vice Chair  
Andrea Blum  
Jennifer Letz  
Gary Ross

**APPOINTED OFFICIALS**

Dave Moyer  
Susan Cobb  
Robin Smith  
Open  
Open

**CITY STAFF**

Cory Misley, City Manager  
Joseph O'Neill, Finance Director  
Paul Bertagna, Public Works Director  
Scott Woodford, Community Development Director  
Kerry Prosser, City Recorder and Assistant to the City Manager  
Erik Huffman, City Engineer  
Jeremy Green, City Attorney

**520 E. CASCADE AVENUE  
P.O. Box 39  
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**[www.ci.sisters.or.us](http://www.ci.sisters.or.us)**



# **Sisters Urban Renewal Agency Budget FY 2022/23**

## **Budget Message**

**Executive Director's Budget Message**  
**Adopted Budget FY 2022/23**  
**May 24, 2022**

### **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) 2022/23. Over the past few years, we have been working to put ourselves in a position to leverage funds to support key projects. A critical step included updating the URA Plan and Project List with the adoption of URA Resolution 2020-03 and City Council Resolution 2020-30 in September 2020. There were several notable changes included in these updates:

- The URA Duration was extended from June 30, 2023, to June 30, 2030, meaning debt can be issued to FY 2030. However, tax increment revenues may continue to be collected beyond this date until it is found that deposits in the URA's debt service fund are sufficient to fully pay principal and interest on indebtedness issued through June 30, 2030.
  - Future extension provision added requiring approval of three of the four taxing districts that are estimated to forgo the most property tax revenue as computed in the report accompanying the proposed duration extension.
- The financial projections indicated a capacity of \$4.7 million of Maximum Indebtedness (MI) for projects in 2020 dollars. Therefore, the URA Project List was updated to reflect proportional URA project costs totaling \$4.7 million.
- URA shall prepare a final report of the Plan within one year of the Plan's completion, including such pertinent information as projects completed, comparisons growth within the URA and outside, tax increment revenues, and maximum indebtedness used and unused.

The most notable expenditure of funds over the past handful of years has been the engineering and design of the Adams Avenue Streetscape Improvement project completed this year. However, we acknowledged that if the right opportunities were identified we would act swiftly and use URA funds accordingly. This happened with the acquisition of the East Portal property from the Forest Service in Spring 2022 leveraging \$550,000 (with an additional \$125,000 from the City's General Fund) to purchase the land. After lengthy negotiations with the Forest Service and strategic conversations with the City Council the decision was made to revise the URA Project List with URA Resolution No. 2022-01 adopted January 26, 2022, renaming the past project of Property Acquisition for Future Downtown Amenity to Property Acquisition for East Portal, and adding funds to meet the URA contribution. As a result, we reduced the amounts of some other expenditure categories, as the total MI is a fixed.

The URA will play a significant role in furthering downtown investment and growth. This will take many forms including alleviating constraints and congestion on US20, adding capacity to other essential infrastructure, constructing downtown streetscape and safety improvements, offsetting land and development costs, boosting workforce housing, and assisting with wildfire mitigation, among others. However, given the use of cash on hand for the East Portal acquisition additional funds are needed for the large investments we see occurring in the next couple of years. Therefore, this proposed budget includes approximately \$75,000 to pursue a bond and access most or all the remaining MI for the projects outline in the Project List. Then we can accurately and confidently allocate funds in FY 2023/24 and beyond.



# Sisters Urban Renewal Agency Budget FY 2022/23

## Budget Message

It also includes \$50,000 of funds for the future downtown commercial building hardening program to protect against fire. The details of that program will be worked on throughout the next six to nine months with hopes of considering the first round of awards and projects prior to the 2023 fire season. As it was last year, that is an aspirational goal but the goal, nonetheless.

### Updated URA Project List (Last Revised January 2022)

Table 1 - Projects to be Undertaken

Potential Projects	Cost Estimate	% Urban Renewal	Urban Renewal \$
<b>Transportation, Streetscape &amp; Utility Infrastructure</b>			
Locust/US 20 Roundabout	\$ 5,000,000	22%	\$ 1,100,000
Adams Ave Streetscape & Alley Improvements	\$ 3,000,000	50%	\$ 1,500,000
Westside Pumpstation	\$ 2,000,000	25%	\$ 500,000
<b>Downtown Amenities</b>			
Property Acquisition for East Portal	<del>\$ 300,000</del> -\$ 675,000	50% 81.5%	<del>\$ 150,000</del> \$ 550,000
<del>Future Downtown Amenities</del>	<del>\$ 400,000</del>	<del>50%</del>	<del>\$ 200,000</del>
<b>Development Assistance</b>			
Workforce Housing	\$ 4,000,000	10%	\$ 400,000
Loans / Technical Assistance / Grants/Incentives	<del>\$ 575,000</del> \$ 375,000	100% 100%	<del>\$ 575,000</del> \$ 375,000
<b>Plan Administration, Implementation &amp; Support</b>			
Staff, Material and Services	<del>\$ 275,000</del> \$ 75,000	100% 100%	<del>\$ 275,000</del> \$ 75,000
Total Project Costs	<del>\$ 15,550,000</del> \$ 15,525,000		\$ 4,700,000
Estimated Maximum Resources			\$ 4,700,000

Source: City of Sisters

As the community has shown, there is a healthy desire to strive for new initiatives and projects outlined, among other places, in the Sisters Country Vision. These projects come with a price and strategically managing the URA is a key puzzle piece in delivering priority projects sooner than later.

### **Review of FY 2021/22 URA Work Plan:**

Objectives that were accomplished include:

- Continue building fundamental institutional knowledge among staff.
- Complete 100% engineering and design for Adams Avenue Streetscape upgrade.



# Sisters Urban Renewal Agency Budget FY 2022/23

## Budget Message

Objectives that are still being considered:

- Explore the creation of a wildfire resiliency program to retrofit eligible downtown commercial buildings.
- Explore strategic opportunities to leverage URA funds per the new Project List and priorities.

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

### Objectives for FY 2022/23 URA Work Plan:

- Pursue a bond funding strategy to access existing URA funds for priority projects outlined in the 2020 URA Project List.
- Develop a funding strategy and begin construction on Adams Ave. Streetscape Improvement Project.
- Explore the creation of a fire resiliency program with local partners to retrofit eligible downtown commercial buildings.

### 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 within the District 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. It will also assist property owners in the rehabilitation, development, or redevelopment of their properties. In theory and practice, the URA is successful if the URA projects stimulate investment that otherwise would not have occurred.

### **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*. The property values within 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. Generally, assessed values of properties rise and therefore property taxes





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

**Adopted 2003**

<b>Total</b>	<b>\$</b>	<b>3,044,188</b>
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# Sisters Urban Renewal Agency Budget FY 2022/23

## Budget Message

A ten-year history, current and proposed property tax revenues in the District are below:

FY	Excess Assessed Value	Increase From Prior Year	%age Increase	Levied Taxes	Budget	Actual Received
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	295,330
20/21	30,206,355	10,290,210	52%	417,596	285,000	406,207
21/22	32,483,325	2,276,970	8%	416,802	445,000	*
22/23	34,107,491	1,624,166	5%	416,900	418,500	**

\* projected

\*\* proposed

### Summary

As Sisters continues to experience strong growth, local government 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 has implications for the entire community in a city of our size. As with any tool, we need to recognize its value while using it thoughtfully. During the past few years we have put ourselves in a position to leverage URA funds and took our first large step with the acquisition of the East Portal property. Accessing the remaining MI through a bond will enable us to take other large steps towards pivotal projects. There is still a lot of work ahead if we are to use the URA as we have outlined but with an updated URA Plan and Project List, and accessing remaining MI this coming year, we can allocate strategic proportions of project costs and accomplish a great deal that otherwise may not have occurred to better Sisters.

Respectfully submitted,

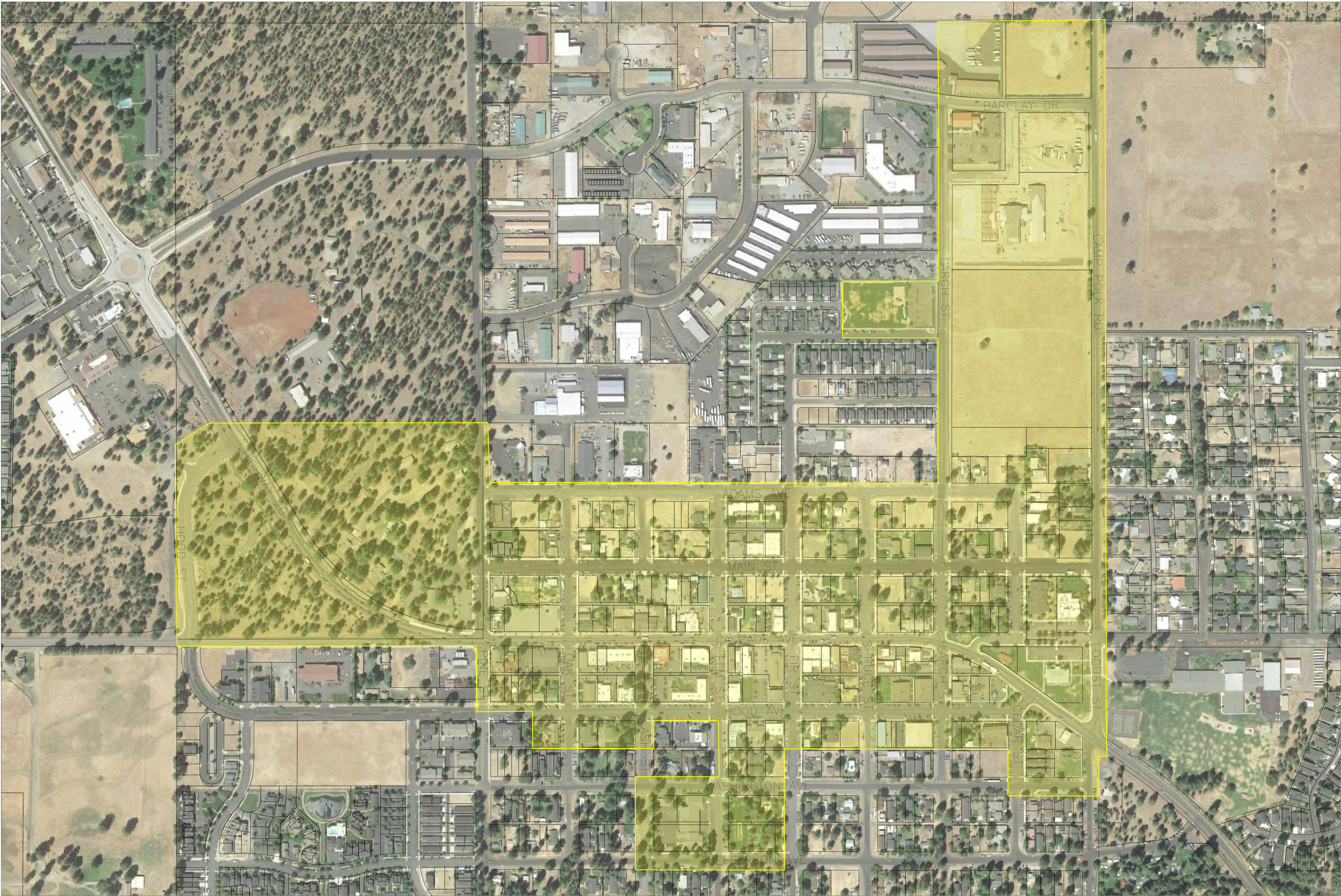
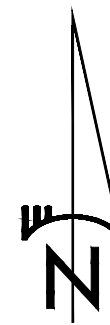
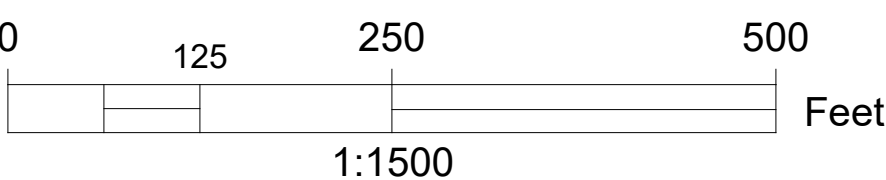
Cory Misley  
Budget Officer / Executive Director



# City of Sisters Urban Renewal District

LEGEND

URBAN RENEWAL AREA







### **DOWNTOWN SISTERS URBAN RENEWAL PLAN**

#### **1) Strengthen Downtown Sisters' Role as the Heart of the Community**

- Expand the range of commercial services in downtown Sisters.
- Promote the development of civic and cultural facilities.
- Assist in improvement and redevelopment and/or reuse of existing public buildings to expand the range of civic, commercial and residential services.
- Encourage development and redevelopment by providing amenities such as streetscape, parking and development incentives.

#### **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.
- Improve the transportation system in the Sisters Urban Renewal Area (Area).

#### **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.
- Provide incentives for development and redevelopment in the Area.

#### **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.
- Assist in ongoing review of development standards to encourage the appropriate scale and intensity of development.
- Provide water and wastewater improvements to provide capacity for new development and improve service in the Area.

### **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.

### **8) Promote for the Administrative of the Area.**

- Provide staff support for implementation of projects, budgeting, financial reporting, preparation of the Final Report and other administrative responsibilities.



## 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 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>RESOURCES</b>						
Revenues:						
Property taxes	\$ 295,330	\$ 406,207	\$ 445,000	\$ 418,500	\$ 418,500	\$ 418,500
Interest	12,576	4,800	2,200	300	300	300
Miscellaneous	-	-	-	-	-	-
Transfers In/Loan Proceeds	-	-	760,000	-	-	-
Revenues Total	<b>307,906</b>	<b>411,007</b>	<b>1,207,200</b>	<b>418,800</b>	<b>418,800</b>	<b>418,800</b>
Beginning Fund Balance	444,693	576,906	838,802	298,106	298,106	298,106
<b>TOTAL RESOURCES</b>	<b>\$ 752,599</b>	<b>\$ 987,913</b>	<b>\$ 2,046,002</b>	<b>\$ 716,906</b>	<b>\$ 716,906</b>	<b>\$ 716,906</b>
<b>REQUIREMENTS</b>						
Expenditures:						
Materials & Services	\$ 15,626	\$ 11,831	\$ 144,200	\$ 144,500	\$ 144,500	\$ 144,500
Capital Improvements	2,100	410	560,000	-	-	-
Transfers Out	-	-	-	-	-	-
Debt Service	157,967	141,466	1,006,175	-	-	-
Expenditures Total	<b>175,693</b>	<b>153,707</b>	<b>1,710,375</b>	<b>144,500</b>	<b>144,500</b>	<b>144,500</b>
Operating Contingency	-	-	145,113	2,458	2,458	2,458
Reserve for Future Expenditures	-	-	190,514	569,948	569,948	569,948
<b>TOTAL REQUIREMENTS</b>	<b>\$ 175,693</b>	<b>\$ 153,707</b>	<b>\$ 2,046,002</b>	<b>\$ 716,906</b>	<b>\$ 716,906</b>	<b>\$ 716,906</b>



## 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 2021/22

- The Agency's loan with First Interstate Bank (formally Bank of the Cascades) reached maturity in February of 2022. With the loan paid off, there is no debt at the end of FY 2021/22. The loan originated in November of 2014 with a loan proceed of \$1,253,318. At note maturity, the City paid \$1,444,645, including interest
- The Debt Fund did effectively transfer most of the fund balance to the URA Project Fund via the City of Sisters General Fund
- Finalized the Adams Avenue Streetscape design
- Participated in the purchase of the East Portal property
- Finalized due diligence process and retained bond counsel to pursue debt opportunities

#### Objectives for FY 2022/23 Department Work Plan:

- To commence the projects listed in the Plan, it will be necessary to incur debt up to the \$4.7 million updated maximum project list indebtedness. Staff will be pursuing the financing options this fiscal year and deciding on whether private or public financing would be preferable (\*Council Goal)

#### URBAN RENEWAL DEBT SERVICE FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Property taxes	\$ 295,330	\$ 406,207	\$ 445,000	\$ 418,500	\$ 418,500	\$ 418,500
Interest/Loan Proceeds	10,346	4,125	200	200	200	200
Total Revenues	<b>305,676</b>	<b>410,332</b>	<b>445,200</b>	<b>418,700</b>	<b>418,700</b>	<b>418,700</b>
Beginning Fund Balance	329,022	476,731	751,488	151,248	151,248	151,248
<b>TOTAL RESOURCES</b>	<b>\$ 634,698</b>	<b>\$ 887,063</b>	<b>\$ 1,196,688</b>	<b>\$ 569,948</b>	<b>\$ 569,948</b>	<b>\$ 569,948</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditure:						
Debt service	\$ 157,967	\$ 141,466	\$ 1,006,175	\$ -	\$ -	\$ -
Total Expenditure	<b>157,967</b>	<b>141,466</b>	<b>1,006,175</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Expenditures	-	-	190,513	569,948	569,948	569,948
<b>TOTAL REQUIREMENTS</b>	<b>\$ 157,967</b>	<b>\$ 141,466</b>	<b>\$ 1,196,688</b>	<b>\$ 569,948</b>	<b>\$ 569,948</b>	<b>\$ 569,948</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>20 - URBAN RENEWAL DEBT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
20-4-00-300	PREVIOUS LEVIED TAXES	\$ 5,967	\$ 4,272	\$ 5,000	\$ 3,500	\$ 3,500	\$ 3,500
20-4-00-301	INTEREST EARNED	8,837	4,424	200	200	200	200
20-4-00-302	CURRENT TAXES	289,363	401,935	440,000	415,000	415,000	415,000
20-4-00-310	MISCELLANEOUS	1,509	(299)	-	-	-	-
<b>TOTAL REVENUE</b>		<b>305,676</b>	<b>410,332</b>	<b>445,200</b>	<b>418,700</b>	<b>418,700</b>	<b>418,700</b>
<b>BEGINNING FUND BALANCE</b>							
20-4-00-400	BEGINNING FUND BALANCE	329,022	476,731	751,488	151,248	151,248	151,248
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>329,022</b>	<b>476,731</b>	<b>751,488</b>	<b>151,248</b>	<b>151,248</b>	<b>151,248</b>
<b>TRANSFER FROMS</b>							
20-4-00-509	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>		<b>\$ 634,698</b>	<b>\$ 887,063</b>	<b>\$ 1,196,688</b>	<b>\$ 569,948</b>	<b>\$ 569,948</b>	<b>\$ 569,948</b>
<b>REQUIRMENTS</b>							
<b>OPERATING CONTINGENCY</b>							
20-5-00-410	RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 190,513	\$ 569,948	\$ 569,948	\$ 569,948
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>190,513</b>	<b>569,948</b>	<b>569,948</b>	<b>569,948</b>
<b>EXPENDITURES</b>							
<b>DEBT SERVICE</b>							
20-5-00-802	CITY OF SISTERS LOAN	-	-	710,000	-	-	-
20-5-00-815	BOTC PRINCIPAL	140,685	130,096	291,323	-	-	-
20-5-00-816	BOTC INTEREST	17,282	11,370	4,852	-	-	-
20-5-00-822	LOAN PAYMENT/REFUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>157,967</b>	<b>141,466</b>	<b>1,006,175</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>157,967</b>	<b>141,466</b>	<b>1,006,175</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIRMENTS</b>		<b>\$ 157,967</b>	<b>\$ 141,466</b>	<b>\$ 1,196,688</b>	<b>\$ 569,948</b>	<b>\$ 569,948</b>	<b>\$ 569,948</b>
<b>20-URBAN RENEWAL DEBT SERVICE FUND NET TOTAL</b>		<b>\$ 476,731</b>	<b>\$ 745,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 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. The Urban Renewal Project fund will provide the 100% design for the Adams Avenue Streetscape project.

#### URBAN RENEWAL PROJECT FUND BUDGET SUMMARY:

RESOURCES	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Revenues:						
Interest	\$ 2,230	\$ 675	\$ 2,000	\$ 100	\$ 100	\$ 100
Miscellaneous	-	-	-	-	-	-
Transfers In/Loan Proceeds	-	-	760,000	-	-	-
Total Revenues	<b>2,230</b>	<b>675</b>	<b>762,000</b>	<b>100</b>	<b>100</b>	<b>100</b>
Beginning Fund Balance	115,671	100,175	87,313	146,858	146,858	146,858
<b>TOTAL RESOURCES</b>	<b>\$ 117,901</b>	<b>\$ 100,850</b>	<b>\$ 849,313</b>	<b>\$ 146,958</b>	<b>\$ 146,958</b>	<b>\$ 146,958</b>

REQUIREMENTS	FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
Expenditures:						
Materials & Services	\$ 15,626	\$ 11,831	\$ 144,200	\$ 144,500	\$ 144,500	\$ 144,500
Capital Improvements	2,100	410	560,000	-	-	-
Total Expenditures	<b>17,726</b>	<b>12,241</b>	<b>704,200</b>	<b>144,500</b>	<b>144,500</b>	<b>144,500</b>
Operating Contingency	-	-	145,113	2,458	2,458	2,458
<b>TOTAL REQUIREMENTS</b>	<b>\$ 17,726</b>	<b>\$ 12,241</b>	<b>\$ 849,313</b>	<b>\$ 146,958</b>	<b>\$ 146,958</b>	<b>\$ 146,958</b>

		FY 2019/20 ACTUAL	FY 2020/21 ACTUAL	FY 2021/22 BUDGET	FY 2022/23 MANAGER PROPOSED	FY 2022/23 COMMITTEE APPROVED	FY 2022/23 COUNCIL ADOPTED
<b>21 - URBAN RENEWAL PROJECT FUND</b>							
<b>RESOURCES</b>							
<b>REVENUES</b>							
21-4-00-301	INTEREST EARNED	\$ 2,230	\$ 675	\$ 2,000	\$ 100	\$ 100	\$ 100
21-4-00-347	LOAN PROCEEDS	-	-	760,000	-	-	-
21-4-00-348	CITY OF SISTERS PROCEEDS	-	-	-	-	-	-
21-4-00-362	REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>2,230</b>	<b>675</b>	<b>762,000</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>BEGINNING FUND BALANCE</b>							
21-4-00-400	BEGINNING FUND BALANCE	115,671	100,175	87,313	146,858	146,858	146,858
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>115,671</b>	<b>100,175</b>	<b>87,313</b>	<b>146,858</b>	<b>146,858</b>	<b>146,858</b>
<b>TOTAL RESOURCES</b>							
		\$ 117,901	\$ 100,850	\$ 849,313	\$ 146,958	\$ 146,958	\$ 146,958
<b>REQUIRMENTS</b>							
<b>OPERATING CONTINGENCIES</b>							
21-5-00-400	OPERATING CONTINGENCY	\$ -	\$ -	\$ 145,113	\$ 2,458	\$ 2,458	\$ 2,458
<b>TOTAL OPERATING CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>145,113</b>	<b>2,458</b>	<b>2,458</b>	<b>2,458</b>
<b>EXPENDITURES</b>							
<b>MATERIALS &amp; SERVICES</b>							
21-5-00-700	ADMINISTRATIVE SERVICES	7,816	5,999	6,000	15,000	15,000	15,000
21-5-00-706	AUDITING SERVICES	1,000	3,480	3,200	4,500	4,500	4,500
21-5-00-712	TECHNICAL ASSISTANCE	-	-	50,000	50,000	50,000	50,000
21-5-00-726	CONTRACTED SERVICES	6,810	2,352	85,000	75,000	75,000	75,000
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>15,626</b>	<b>11,831</b>	<b>144,200</b>	<b>144,500</b>	<b>144,500</b>	<b>144,500</b>
<b>CAPITAL OUTLAY</b>							
21-5-00-906	CAPITAL OUTLAY	2,100	410	560,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,100</b>	<b>410</b>	<b>560,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>17,726</b>	<b>12,241</b>	<b>704,200</b>	<b>144,500</b>	<b>144,500</b>	<b>144,500</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$ 17,726</b>	<b>\$ 12,241</b>	<b>\$ 849,313</b>	<b>\$ 146,958</b>	<b>\$ 146,958</b>	<b>\$ 146,958</b>
<b>21-URBAN RENEWAL PROJECT FUND NET TOTAL</b>		<b>\$ 100,175</b>	<b>\$ 88,609</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Additional Information

### Accounts Payable Vendors

#### ACCOUNTS PAYABLE VENDOR LISTING

Listed below is a report of Accounts Payable vendors paid in FY 2021/22. The report is as of May 11, 2022, and the total is \$ 4,279,597.93

DESCHUTES COUNTY SHERIFF	647,453.33
JP PRINZ CO., LLC	443,864.70
CIS TRUST	325,739.63
ROBINSON & OWEN HEAVY CON	324,036.32
TRI COUNTY PAVING, LLC	263,632.69
SISTERS AREA CHAMBER OF C	217,474.82
OREGON PUBLIC EMPLOYEES R	203,101.34
CENTRAL ELECTRIC COOP	146,447.01
ODYSSEY CONTRACTING, LLC	136,761.61
ANDERSON PERRY & ASSOCIAT	116,238.64
SUNLIGHT SOLAR ENERGY, IN	94,911.50
HICKMAN, WILLIAMS & ASSOC	83,410.89
FERGUSON ENTERPRISES, INC	82,670.65
DESCHUTES COUNTY TREASURE	65,322.88
U.S. BANK	56,855.69
BECON LLC	50,830.00
SISTERS HABITAT FOR HUMAN	50,000.00
CENTRAL OREGON INTERGOVER	48,106.06
BRYANT LOVLIN & JARVIS,	39,352.60
DICKEY AND TREMPER, LLP	37,925.00
VELOX SYSTEMS	37,737.44
CAMERON BUILDING MAINTENA	31,644.50
MISC VENDOR	26,547.03
CROSSCURRENT COLLECTIVE	22,084.25
ZUMAR INDUSTRIES, INC.	21,896.15
AUDIO VISUAL BEND	21,429.83
H. D. FOWLER COMPANY	19,531.34
ENERGYNEERING SOLUTIONS,	18,557.81
HOYT'S HARDWARE	17,271.44
ING	15,660.00
TEWALT & SONS EXCAVATION	15,500.00
ED STAUB & SONS PETROLEUM	15,298.18
BAXTER AUTO PARTS	14,911.09



## Additional Information

### Accounts Payable Vendors

GSI WATER SOLUTIONS, INC.	14,717.50
ANGELO PLANNING GROUP	13,991.64
BMS TECHNOLOGIES	13,579.98
ECONOMIC DEVELOPMENT FOR	12,500.00
ADVANCED NORTHWEST WELDIN	12,277.99
SAIF	12,019.98
SISTERS ACE HARDWARE	11,275.83
REPUBLIC SERVICES #675	11,206.20
THOMPSON PUMP & IRRIGATIO	10,867.09
CLEAN HARBORS INDUSTRIAL	10,750.00
DAVIS TOWING, INC	10,380.00
WCP SOLUTIONS	10,379.81
MID COLUMBIA PROUCERS INC	10,295.60
NORTH COAST ELECTRIC CO.	9,939.09
CHRISTMAS LIGHTS FACTORY	9,896.75
QUANTUM COMMUNICATION	9,649.83
ADP, LLC	9,558.62
TYLER TECHNOLOGIES/INCODE	9,518.68
ANTARES PLANNING GROUP, L	9,065.00
EMPIRE CONSTRUCTION & DEV	9,002.36
ASIFLEX	8,140.60
OWEN EQUIPMENT COMPANY	7,789.02
C & C NURSERY	7,683.00
CAMERON, MCCARTHY, GILBER	7,671.25
ALERT SAFETY SUPPLY	7,548.00
SWEENEY PLUMBING, INC	7,426.28
CONSOLIDATED SUPPLY CO.	7,319.99
TEAM RAMBO EVENTS ELECTRI	7,200.00
USA BLUEBOOK	7,058.51
SMITH ROCK ELECTRIC, LLC	6,973.16
DESCHUTES COUNTY TAX COLL	6,837.59
EDGE ANALYTICAL, INC.	6,737.00
BENDPAK	6,528.00
VERIZON WIRELESS	6,407.30
THE NUGGET NEWSPAPER	6,364.91
SPINDRIFT FORESTRY CONSUL	6,242.00
SMITH & LOVELESS INC.	6,234.73



## Additional Information

### Accounts Payable Vendors

CENTRAL OREGON COMMUNITY	6,000.00
PRICE FRONK & CO, LLP	5,517.45
DESCHUTES COUNTY FINANCE	5,027.40
XEROX FINANCIAL SERVICES	4,920.12
PONDEROSA FORGE & IRONWOR	4,819.20
HELENA CHEMICAL CO	4,810.18
AFLAC	4,757.31
ENVIROTECH SERVICES, INC.	4,651.49
PACIFIC POWER GROUP	4,524.04
ENNIS-FLINT, INC.	4,428.00
VAN HANDEL AUTOMOTIVE, IN	4,354.12
A & I DISTRIBUTORS	4,343.17
DEPARTMENT OF ENVIRONMENT	4,254.00
THREE SISTERS IRRIGATION	4,184.89
X-PRESS PRINTING	4,126.39
TAMARACK WILDFIRE CONSULT	3,888.75
SISTERS HOSPITALITY MANAG	3,810.64
SISTERS SKATEPARK ALLIANC	3,660.00
OREGON LODGING TAX	3,569.00
VALIC	3,550.00
SISTERS RENTAL	3,487.52
ROSS RECREATION EQUIPMENT	3,204.25
LEAGUE OF OREGON CITIES	3,108.80
MCKENZIE CASCADE HEAVY EX	2,986.93
LANE FOREST PRODUCTS	2,983.13
SMAF ENVIROMENTAL, LLC	2,895.85
SMARSH	2,828.60
RESERVE ACCOUNT	2,800.00
COASTAL-REDMOND	2,667.19
OFFICE DEPOT	2,562.98
CENTRAL OREGON REDI-MIX L	2,468.50
USA FLEET SOLUTIONS	2,306.15
ESRI, INC.	2,199.04
I AND I CRYSTAL CLEANING	2,160.00
CITI CARDS	2,141.03
MUNICIPAL CODE CORPORATIO	2,100.00
RUSSO, FRANCESCA	2,088.77
PAPE MACHINERY	2,038.46



## Additional Information

### Accounts Payable Vendors

TAYLOR TIRE CENTER	2,010.06
JACOBS FARMS	2,000.00
UNIVAR USA INC.	1,982.76
OREGON ASSOCIATION OF WAT	1,934.40
MOTION & FLOW CONTROL PRO	1,871.96
WINSUPPLY	1,861.01
XEROX CORPORATION	1,714.76
PROFESSIONAL DEVELOPMENT	1,695.00
CODE PUBLISHING INC.	1,686.85
KNIFE RIVER	1,642.52
DOG WASTE DEPOT	1,590.28
SISTERS COLD WEATHER SHEL	1,550.00
SANI-STAR	1,475.00
CRAIG LETZ CONSULTING, LL	1,451.25
PETERSON CAT	1,432.53
CASCADE LAKES FLOORING	1,421.28
HEART OF OREGON CORPS	1,400.00
VOHS CUSTOM LANDSCAPING,	1,395.00
COST LESS CARPET	1,351.47
INDUSTRIAL SOFTWARE SOLUT	1,315.00
SEED TO TABLE OREGON	1,300.00
SIGNS OF SISTERS	1,278.00
PETERSON TRUCKS, INC	1,266.49
SISTERS FOLK FESTIVAL	1,240.00
US BANK	1,220.10
WELLHOUSE MARKET	1,200.00
BLAST INDUSTRIES, LLC	1,200.00
SISTERS COFFEE CO.	1,175.99
JOHNSON CONTROLS FIRE PRO	1,172.52
BUREAU OF LABOR AND INDUS	1,158.96
SISTERS FARMERS MARKET	1,100.00
PITNEY BOWES, INC.	1,096.37
FIREPRO	1,096.00
STATE FORESTER	1,092.90
FURRY FRIENDS FOUNDATION	1,000.00
ASSISTANCE LEAGUE OF BEND	1,000.00
BENDBROADBAND	983.50
THREE SISTERS PARTNERS, L	960.00



## Additional Information

### Accounts Payable Vendors

LINES FOR LIFE	960.00
OXARC	958.17
QUILL CORPORATION	953.78
CASCADE AUTO ELECTRIC, IN	938.75
SISTERS OUTDOOR QUILT SHO	925.00
DEPARTMENT OF ADMINISTRA	900.00
AGE FRIENDLY SISTERS COUT	900.00
MISSION 22	900.00
CENTRAL OREGON CITIES ORG	881.00
CIRCLE OF FRIENDS	860.00
WILCO	810.18
BEST IN THE WEST	798.00
KINAUGHTY LOG HOMES	750.00
OREGON GOVERNMENT ETHIC C	746.40
ELAINE HOWARD CONSULTING,	735.00
ARBOR 1 TREE SERVICE, LLC	735.00
ROTARY CLUB OF SISTERS	710.00
TERMINIX	710.00
OCCUPATIONAL MEDICINE AT	700.50
OAPA	700.00
OWEN ASPHALT, LLC	700.00
COMFORT FLOW HEATING	690.00
THREE SISTERS HISTORICAL	650.00
HOOKE CREEK COMPANIES,LL	643.40
BENNETT, PAUL	639.54
LAVA ELECTRIC	625.00
CARROT-TOP INDUSTRIES, IN	616.48
BOBCAT OF CENTRAL OREGON	608.89
QUALITY CONTROL SERVICES,	600.00
CASCADE QUICK MIX	590.00
ROTO-ROOTER	585.00
SISTERS FENCE COMPANY	520.00
VFW-POST 8138	500.00
SMART	500.00
FRONTIER PAINTING	435.00
ONE CALL CONCEPTS, INC.	432.38
BRENT WOODWARD, INC	400.00
AMERICAN WATER WORKS ASSO	389.00



## Additional Information

### Accounts Payable Vendors

INDUSTRIAL APPLIED ELETRI	379.00
BI-MART CORPORATION	367.58
FLATLINE CONCRETE PUMPING	365.00
BEND BULLETIN/ REDMOND SP	364.00
TOTAL INSIGHT SCREENING,	356.28
OREGON STATE TREASURY	352.52
JOHNSON, DALE	351.20
MASA MTS	351.00
POWERS OF AUTOMATION INC	340.96
OREGON HEALTH AUTHORITY	340.00
C & K MARKET INC.	331.48
OREGON SECRETARY OF STATE	320.00
PETTY CASH	314.04
TMG SERVICES	312.00
BRIDGE TOWER OPCO, LLC	306.82
AIRGAS USA, LLC	295.08
LAKESIDE EQUIPMENT CORP	276.00
CRAMER MARKETING	252.68
CITIZENS FOR COMMUNITY	250.00
OCCMA	244.54
TAYLOR NORTHWEST, LLC	230.60
NORCO	226.70
OVERHEAD DOOR CO. OF CENT	208.00
PLATT	207.57
SHERWIN-WILLIAMS	203.26
MIRELES, TERESA	200.00
DESCHUTES COUNTY	185.00
EDGINGTON ROAD DISTRICT	175.00
MYRMO & SONS, INC.	161.68
PREMIER BUILDERS EXCHANGE	160.00
CXT, INC.	155.89
SISTERS PARK AND RECREATI	150.00
MOMENTUM PROMO	136.23
SISTERS HIGH SCHOOL	130.00
CENTRAL OREGON MEDIA GROU	127.58
BUELL RECREATION, LLC	125.04
USDA FOREST SERVICE	120.00
OREGON DEPARTMENT OF REVE	120.00





## Additional Information

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### Accounts Payable Vendors

SEAL MASTER PORTLAND	118.07
SISTERS-CAMP SHERMAN RURA	110.00
SAFEGUARD OREGON	108.21
OREGON MAYORS ASSOCIATION	106.00
FOUNTAIN PEOPLE, INC.	49.00
CASCADE TRUCK BODY & TRAI	48.07
HIGH DESERT AUTOMOTIVE SU	41.07
PROSSER, KERRY	28.80
PONY EXPRESS	16.49



## Additional Information

### Personnel Services

#### STAFF RESOURCES

The FY 2022/23 proposed budget includes 19.50 full-time equivalents (FTE) positions.

Position	FY 2021/22 Budget	FY 2022/23 Budget	FY 2022/23 % Benefits to Total Wage
City Manager	119,000	132,000	29.44%
City Recorder/Assistant to the CM	73,369	80,792	52.33%
Finance Director	98,506	107,872	45.01%
Staff Accountant	57,712	65,815	58.96%
Admin Asst-Finance	46,052	50,884	69.98%
CDD Director	92,853	101,787	31.34%
Principal Planner	78,827	86,683	32.83%
Planning Tech	65,990	70,163	50.11%
Code Compliance Officer		62,046	53.43%
Associate Planner	54,363	50,798	57.04%
PW Director	113,185	122,305	44.77%
UT II	59,847	65,145	59.32%
UT I	56,261	59,223	63.37%
UT I	37,576	41,072	43.42%
UT II	45,491	49,363	39.83%
UT I	36,467	42,229	42.81%
UT I	15,450	54,714	17.05%
Maintenance Supervisor	59,039	65,367	49.52%
Parks and Public Events Coord	53,428		
Project Coordinator	73,369	80,792	52.35%
Engineering Technician		63,953	60.54%
On Call Comp.	25,000	25,000	
<b>Total Wages Regular</b>	<b>1,261,786</b>	<b>1,478,002</b>	<b>47.67%</b>
Park Host	20,000	23,000	
Maintenance OT	750	750	
Parks OT	2,500	2,500	
Water OT	3,000	3,000	
Street OT	5,000	5,000	
Sewer OT	3,500	3,500	
Planning OT	750	750	
Support Tech OT	-		
Finance OT	-		
Administration OT	-		
<b>Total Park Host &amp; Overtime</b>	<b>35,500</b>	<b>38,500</b>	
<b>Total Wages</b>	<b>\$ 1,297,286</b>	<b>\$ 1,516,502</b>	



## Additional Information

### Personnel Services

The tables that follow illustrate the staff FTEs by department and by fund for the last five years and proposed FY 2022/23 Budget.

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

DEPARTMENT	18/19	Full Time Equivalent			22/23	Change from Prev Yr
		19/20	20/21	21/22		
<b>City Manager's Office</b>						
City Manager	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	-
IT/Data Analyst						-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<b>Finance &amp; Administration</b>						
Finance Officer/Director	1.00	1.00	1.00	1.00	1.00	-
Staff Accountant	-	-	1.00	1.00	1.00	-
Accounting Technician	1.00	1.00	-	-	-	-
Admin Asst	0.75	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<b>Community Development</b>						
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Principal Planner	1.00	1.00	1.00	1.00	1.00	-
Senior Planner	-	-	-			-
Associate Planner	-	-	-	1.00	1.00	-
Planning Technician	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer					1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>1.00</b>
<b>Public Works</b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	-
Project Coordinator	-	1.00	1.00	1.00	1.00	-
Engineering Technician					1.00	1.00
Public Works Operations Coordinator	1.00	-	-	-	-	-
Administrative Assistant	-	1.00	-	-	-	-
Parks and Public Event Coordinator	-	-	1.00	1.00	-	(1.00)
Maintenance Lead	1.00	-	-	-	-	-
Utility Worker III/II	2.00	2.00	2.00	2.00	2.00	-
Utility Worker I	3.00	3.00	3.00	3.50	3.50	-
Utility Assistant	0.50	0.50	0.50	-	-	-
<b>Total</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>-</b>
<b>TOTAL FTEs</b>	<b>17.25</b>	<b>17.50</b>	<b>17.50</b>	<b>18.50</b>	<b>19.50</b>	<b>1.00</b>
<b>Total FTE %age inc(dec)</b>	<b>-3.09%</b>	<b>1.45%</b>	<b>0.00%</b>	<b>5.71%</b>	<b>5.41%</b>	



## Additional Information

### Personnel Services

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

FUND	Allocated FTE by Fund					Change from Prev Yr
	18/19	19/20	20/21	21/22	22/23	
General Fund						
Admin	2.35	2.45	2.40	2.20	1.90	(0.20)
Maintenance	0.95	0.75	0.75	0.75	0.85	-
Parks	1.65	1.60	2.00	2.05	1.75	0.05
Planning	2.75	2.95	2.75	3.50	4.20	0.75
<b>Total General Fund</b>	<b>7.70</b>	<b>7.75</b>	<b>7.90</b>	<b>8.50</b>	<b>8.70</b>	<b>0.60</b>
						-
Water	3.25	3.40	3.30	3.35	3.50	0.05
Streets	3.30	3.20	3.35	3.55	4.00	0.20
Sewer	3.00	3.15	2.95	3.10	3.30	0.15
<b>TOTAL FTEs</b>	<b>17.25</b>	<b>17.50</b>	<b>17.50</b>	<b>18.50</b>	<b>19.50</b>	<b>1.00</b>

#### PERSONNEL SERVICES COMPARISON

Personnel Services	15/16	16/17	17/18	18/19	19/20	20/21	21/22	Adopted FY 2022/23
Budget	\$ 1,414,374	\$ 1,522,027	\$ 1,619,369	\$ 1,619,283	\$ 1,824,968	\$ 1,914,789	\$ 2,114,019	\$ 2,344,027
Actual/Projected	1,450,898	1,391,677	1,557,954	1,540,196	1,667,966	1,741,081	1,812,460	-
<b>FTE</b>								
	17.75	18.75	17.8	17.25	17.5	17.5	18.5	19.5
<b>COLA</b>								
	1.7%	1.7%	1.4%	2.2%	2.65%	2.2%	6.1%	\$ .82/Hour
<b>Merit</b>								
	3%	3%	3%	3%	3%	3%	3%	3%
<b>Medical Premium</b>								
<b>CIS Forecast Incr</b>	7.8%	2.5%	2.5%	9.1%	5.5%	6.0%	6.0%	1.5%
<b>Actual FF Monthly Prem</b>	1,732.87	1,775.19	2,000.06	2,169.25	2,243.85	2,353.46	2,440.81	
<b>% change</b>	7.8%	2.4%	12.7%	8.5%	3.4%	4.9%	3.7%	-100.0%
<b>PERS</b>								
OPSRP	12.95%	12.95%	15.97%	15.97%	20.50%	20.50%	23.05%	23.05%
Tier	17.25%	17.25%	20.28%	20.28%	24.80%	24.80%	25.38%	25.38%



# Comprehensive Financial Management Policies

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## I. PURPOSE

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

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

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

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social well-being and physical conditions of the City.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential public facilities, utilities, and capital equipment.
4. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.
5. Protect and enhance the City's credit rating 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

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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 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

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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

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- b. 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.
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.





## Comprehensive Financial Management Policies

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

### **VII. EXPENDITURE POLICY**

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

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



## Comprehensive Financial Management Policies

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

### **VIII. CAPITAL IMPROVEMENT POLICY**

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

1. Projects included in the CIP shall have complete information on the need for the project, description and scope of work, total cost estimates, future operating, and maintenance costs and how the project will be funded.
2. An objective process for evaluating CIP projects with respect to the overall needs of the City will be established through a ranking of CIP projects. The ranking of projects will be used to allocate resources to ensure priority projects are completed effectively and efficiently.
3. Changes to the CIP such as addition of new projects, changes in scope and costs of a project or reprioritization of projects will require City Council approval.
4. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs,
5. 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.



## Comprehensive Financial Management Policies

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6. 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.
7. 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.
8. 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.
9. 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
10. Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

### **IX. OPERATING BUDGET POLICY**

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

1. A Budget Committee will be appointed in conformance with the City Charter and state statutes. The Budget Committee’s chief purpose is to review the City

Manager’s proposed budget and recommend a budget and tax levy for the City Council to adopt.



## Comprehensive Financial Management Policies

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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)

### **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.



## Comprehensive Financial Management Policies

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

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

Reserves and contingencies are an important indicator of the city's financial position and its ability to withstand adverse events. Maintaining reserves and contingencies are a prudent management practice. The following are examples of their use in the City of Sisters:

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

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

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

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

1. Mitigate short-term volatility in revenue.
2. Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budget process.
3. Sustain city services in the event of an emergency.



## Comprehensive Financial Management Policies

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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 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.

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**



## Comprehensive Financial Management Policies

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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.

#### **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.



## Comprehensive Financial Management Policies

### Depreciation Method

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

### Estimated Useful Lives

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

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

### Improvements vs. Maintenance Costs

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

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

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

### Assets Below Capitalization Policy

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





## Glossary 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].