



Financial Policies

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Purpose

The City of Prineville is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability, and full disclosure. The broad purpose of the fiscal policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by the City Council as the basic framework for the 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:

- Provide an adequate financial base to sustain the desired level of municipal services to maintain the social well-being and physical conditions of the City.
- Deliver cost effective and efficient services to citizens.
- Provide and maintain essential public facilities, utilities, and capital equipment.
- Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing, and assure taxpayers and the financial community that the City is well-managed and financially sound.
- 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 and businesses.
- Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association (GFOA), the Governmental Accounting Standards Board (GASB), and other professional standards.
- Fully comply with finance related legal mandates, laws, and regulations.
- Promote intergenerational equity for the City's taxpayers and ratepayers by spreading the cost of new or upgraded City infrastructure over time so that generations benefitting from such infrastructure contribute to the cost.

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, pension funding, accounting and financial reporting, reserves and internal controls. These policies are reviewed bi-annually by management, the City of Prineville Budget Committee and the City Council and are amended as necessary.

Policies are addressed in 11 areas:

- **Revenue**, which deals with taxes, user fees, and other revenues by which the City generates income to fund programs and services.
- **Operating expenditures**, which relates to budgeting guidelines.
- **Expenditure control**, which addresses the City's efforts to ensure spending is consistent with the City's fiscal plans.
- **Capital equipment and improvements**, which relates to establishing five-year capital equipment and improvement plans for all major equipment and infrastructure systems provided and maintained by the City.
- **Asset management**, guides all asset investment decisions and is a comprehensive approach to making the best decisions in managing assets.
- **Accounting and financial reporting**, which relates to accounting and reporting financial transactions and preparing financial reports.
- **Financial planning**, which addresses long-term financial forecasting to help inform decisions.

- **Debt**, which addresses long-term financing of the City’s capital needs and maintaining its bond rating.
- **Pension funding**, which addresses the short and long-term funding policies of the City’s pension obligations.
- **Reserves**, which establish minimum working capital balances, required reserves, and operating contingency as needed for routine cash flow, emergency reserves to allow the City to respond to an economic downturn or unanticipated event, and planned or scheduled one-time capital expenditures.
- **Management of fiscal policy**, which sets forth the administration of fiscal policies on a continuing basis.

Revenue Policies

- The City will strive for and maintain diversified and stable revenue sources to prevent undue or unbalanced reliance on any one source of funds. Revenue diversity will also reduce risk to the City from short-term fluctuations in any one revenue source.
- Significant one-time and/or temporary revenues will not be used to fund continuing programs and services, but rather to fund one-time expenditures or fund reserves.
- Revenue from sources that increase substantially over time relative to population changes, inflation, and current service levels costs, such as electrical franchise fees or property taxes, will be evaluated and considered on a periodic basis for the following purpose, as allowed:
 - Funding services traditionally not funded with the revenue source
 - Funding increased service levels
 - Funding reserves
 - Funding capital projects and or debt associated with capital projects that may otherwise require general obligation debt
 - Funding pension obligations
 - Allocations may be on a percentage of revenue basis or fixed dollar amount. Any such allocations made should not infringe on the sustainability of existing service delivery and any new services provided.
- The maximum allowable system development charges (SDC), for each of the public infrastructure systems the City operates and is allowed by state law to impose, shall be determined on a periodic basis (approximately each five years).
- The City Council will determine what amount of SDCs to impose.
- The City will maximize the use of users’ charges in lieu of ad valorem taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
- Charges for providing utility services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the City’s enterprise funds, including operating contingency, reserve requirements, and capital replacement. Consideration will be given to return on investment and existing and or anticipated debt to ensure a debt coverage ratio of no less than 1.25 for debt issued in public markets and 1.1 for debt issued to federal and state agencies.
- User charges shall be sufficient to finance all city costs to perform development review and building activities. User charges include, but are not limited to, land use, engineering inspection, building permit, and building inspection fees.
- Other reimbursable work performed by the City (labor, meals, contracted services, equipment, and other indirect expenses) shall be billed at total actual or estimated total cost.

- Charges for services shall accurately reflect the total actual or estimated total cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, indicating when the fees were last reviewed and/or recalculated.
- The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, the City may discontinue service, present a case at small claims court, send accounts to collection agencies, foreclose on property, assign liens, and use other methods of collection, such as imposing penalties, collection fees, and late charges.
- The City Manager shall approve all grant applications before their submission. Additionally, all potential grants that require matching funds, on-going resource requirements, or include new or additional continuing compliance requirements shall be evaluated and considered before submittal of the application.
- Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. The City will estimate its revenues by an objective, analytical process using best practices as defined by the GFOA.

Operating Budget Policies

- The City will prepare a biennial budget with the participation of all departments that incorporates GFOA recommendations relative to budgeting for results and outcomes. The budgeting process will:
 - Determine how much money is available. The budget should be built on expected revenues. This includes base revenues, any new revenue sources, and the potential use of fund balance.
 - Conduct analysis to determine what strategies, programs, and activities will best achieve desired results.
 - Budget available dollars to the most significant programs and activities. The objective is to maximize the benefit of the available resources.
 - The City shall maintain a budget system to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment (if required) at least at mid-year.
- All budgetary procedures will conform to existing state 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 entity must equal the total of all expenditures and all requirements for the entity.
- The budget process will be coordinated so that major policy issues and department goals and objectives are identified and incorporated into the budget.
- Cost allocation will be reviewed biennially and serve as the basis for distributing general government and internal service costs to other funds and capital projects.
- The City Council shall adopt the budget at the fund, departmental, or program level as a total dollar amount for all appropriations except contingency, unappropriated ending fund balance and reserves, which shall be stated separately.
- Long-term debt or bond financing shall only be used for the acquisition of capital improvements or specialized equipment with a cost greater than \$100,000. Long-term debt or bond financing shall not be used to finance current operating expenditures.
- Every City fund, department, program or activity shall start each budget cycle with no predetermined appropriation amount. Budget appropriation decisions and the allocation of resources shall be based on direction provided by the City Council and implementation of that direction by the City Manager.

- The City will submit the adopted budget document to the GFOA biennially for review.
- A budget calendar will be prepared detailing the key elements in the development of the budget.

Expenditure Control Policies

- Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each department, division manager or director will be responsible for the administration of his/her department/division budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.
- The City Manager will administer expenditure control at the category level and program or divisional level. Additionally, the City Manager may give authorization to mandate this level of control down to any line item level. Expenditures anticipated to be in excess of these levels require approval of the City Manager, or Finance Director. Any increase in a budget appropriation will require council approval.
- All purchases of goods and services must comply with the City's purchasing policies, guidelines, and procedures, as well as with state laws and regulations.
- All compensation planning and collective bargaining will include analyses of total cost of compensation, which includes analysis of salary increases, health benefits, pension contributions, and other fringe benefits. The City will only propose operating personnel costs that can be supported by continuing operating revenues.
- City staff are to make every effort to control expenditures to ensure city services and programs provided to its citizens and taxpayers are cost effective and efficient. Expenditures that will reduce future costs will be encouraged.

Capital Improvement Policies

- Biennially, the City will approve a five-year capital improvement plan (CIP), congruent with the adoption of its biennial budget. The CIP shall provide details on each capital project: its estimated costs, sources of financing and a description, including a statement identifying: (a) the needs, conditions, and circumstances that have caused the project's creation, and (b) the expected results if the project is approved and implemented, or (c) if no action is taken.
- Biennially, the City will plan its infrastructure investments to meet current and future levels of service given the expected lives of its assets, and request adequate resources in the budget process for rehabilitating existing assets and constructing new assets with an understanding and commitment to the operations and maintenance, modernization, capital repair and replacement funding necessary to cover assets' intended lifecycles.

Asset Management

- The City shall employ comprehensive asset management practices based on a life-cycle approach to managing City assets and that support a balanced approach to decision-making, considering level of service, cost of service, risk mitigation, and community expectations. The asset management framework includes these components:
 - **Asset Inventory** - Each department maintains an accurate computerized register developed around a hierarchy that supports timely and comprehensive asset management functions. Assets are to be recorded in the City's Fixed Asset financial module and reported in the City's Annual Comprehensive Financial Report.
 - **Condition Assessment** - Department Heads, or their designee, conduct condition assessments of their department's assets on a periodic basis. These assessments help ensure city-wide consideration of service-gaps.

- **Maintenance** - Each Department Head is responsible for maintaining the City's assets they are responsible for to ensure they meet the intended service level and achieve their full expected service life and promote a more equitable intergenerational investment and consumption of infrastructure.
- **Levels of Service** - Levels of service define what assets are required. Each Department Head defines equitable service levels and requests commensurate budget resources to achieve sustainable service delivery. Departments coordinate to ensure defined levels of service are stated within the City's Transportation System Plan, Comprehensive, Water and Wastewater Master Plans, as required by state comprehensive planning statutes and administrative rules.
- **Financial Planning** - Each department understands the value and costs of its assets and the financial resources needed to sustain them over the short- and long-term. Each department considers total life cycle costs and has appropriate funding strategies that match its business needs for current and future levels of service.
- **Risk Management** - Each department monitors, understands, and manages risks to service delivery stemming from its asset portfolio and makes appropriate trade-off decisions to ensure continued service delivery. Business risk assessment is exercised on several levels: strategic, operational, and tactical. Each department ensures that its policies, processes and practices reflect the City's commitment to asset risk management. Departments shall employ a conservative approach to public and employee safety, erring on the side of caution.

Financial Planning Policies

- The Finance Department, collaborating with other departments, will prepare a long-term financial plan for each fund, phased in so that all funds are planned by June 30 of each budget year, to promote responsible planning for the use of resources. The long-term financial plans will include projected revenues, expenditures, and reserve balances for the next five years for all funds, except the Golf Course Fund, which shall include a 10-year financial plan, and the Water and Wastewater Funds, which shall include 20-year financial plans.
- The City's financial plan should be strategic, reflecting the City Council and community priorities for service while providing resources that fund desired service levels.
- Long-term projections of revenues and expenditures will be based upon disclosed assumptions, and prepared consistent with best practices established by the GFOA.
- The long-term financial plans will be integral to the development of the biennial budget.

Accounting and Financial Reporting Policies

- The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the GFOA and GASB.
- Consistent with GASB Statement 54, the City will report fund balances in the following categories:
 - **Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by the City Charter, external resource providers, or through enabling legislation.
 - **Committed** fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City Council.
 - **Assigned** fund balance classification is intended to be used by the City for specific purposes, but does not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed.
 - **Unassigned** fund balance is the residual classification for the City's General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned

classification will be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

- The City will disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.
 - Authority to classify portions of ending fund balance as assigned is hereby granted to the City Manager and the Finance Director.
 - The City Council considers the spending of restricted fund balances on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the council will consider what committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.
- An annual audit shall be performed by an independent public accounting firm, which will issue an opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
 - Full disclosure shall be provided in the financial statements and bond representations.
 - Upon request, all departments will provide notice of all significant events and financial and related matters to the Finance Director for the City's annual disclosures to the municipal markets as required by United States Securities and Exchange Commission Rule 15c2-12. Full disclosure will be provided in the financial statements and bond representations. Significant events include delinquencies and defaults related to the City's bonds, adverse tax opinions or events affecting the tax-exempt status of bonds, the release, substitutions or sale of property securing repayment of bonds, and other events having a significant impact on the City's finances and outstanding bonds. The Finance Director will notify all nationally recognized municipal securities information repositories of these significant events.
 - The City's asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year. Capital assets costing less than \$10,000 or having a useful life of one year or less will be treated as operating expenditures.
 - Up-to-date accounting and budgeting information is available online to all management and authorized support staff. Quarterly actual-to-budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff, and management personnel in a timely manner and made available for public inspection.

Debt Management Policies

- The City may use debt proceeds to finance costs associated with capital infrastructure, equipment, vehicles and other purposes that provide long-term benefits to the community, i.e., benefits that extend more than one year.
- Capital projects financed through the issuance of bonds shall not be financed for a period which (a) exceeds the expected useful life of the project, and (b) is less than 30 percent of the expected useful life of the improvements.
- Financing for non-capital purposes shall not extend beyond the amortization period available for the respective type of obligation, e.g., retirement unfunded liabilities include an amortization period of 25 years.
- The Finance Director will structure all debt issuances and oversee the on-going management of all city debt. Debt includes general obligation bonds, lease purchase obligations, revenue bonds, special assessment obligations, promissory notes, equipment financing agreements, and any other contractual arrangements that obligate the City to make future principal and interest payments.
- No debt shall be issued for which the City has not identified specific revenue sources sufficient for repayment. Such revenue sources can include internal sources, such as charges to personnel costs

that are transferred to a debt service fund for debt repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.

- 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, unless the use of debt is otherwise determined to be in the best interest of the City.
- The City may utilize short-term debt or interfund loans as permitted; to cover temporary cash flow deficiencies due to timing of cash flows, such as may result from delay in receipting grant proceeds or other revenues or delay in issuance of long-term debt.
- When issuing long-term debt, the City will ensure that the debt is soundly financed by:
 - Incurring debt only when necessary for capital improvements too large to be financed from current available resources,
 - Ensuring that capital projects financed through long-term debt shall be financed for a period not to exceed the useful life of the project,
 - Determining that the benefits of the project financed exceed the cost of financing including interest costs,
 - Analyzing the source of repayment, debt coverage ratios, and the impact of debt service on annual fixed costs prior to issuance of long-term debt.
- All bond issuances, promissory notes, and capital leases will be authorized by resolution of the City Council.
- 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.
- The City will commit funds and maintain a debt reserve that equals the annual debt service payments in all funds that include debt.

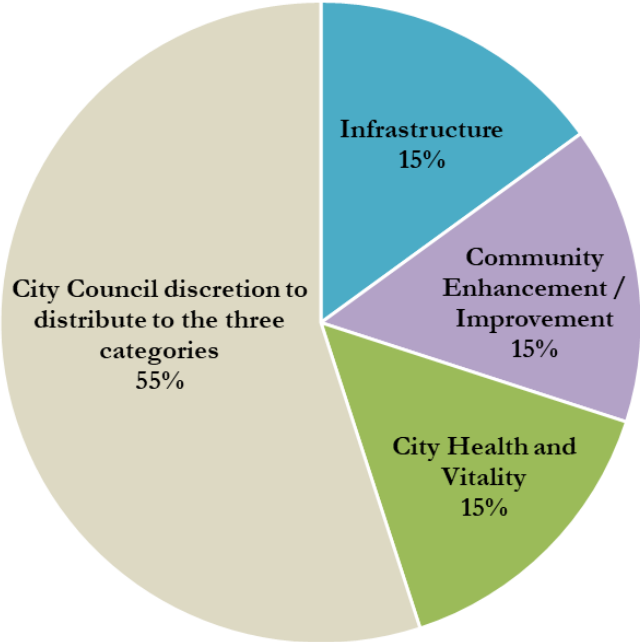
Pension Funding Policies

- The City participates as an Independent Employer in the Oregon Public Employees Retirement System (PERS). The City will use its best efforts to fund its pension obligations in an equitable and sustainable manner. The following principles and objectives shall guide the City:
 - PERS provides no less than biennially an actuarially determined contribution rate (ADC) to serve as the basis for minimum contributions;
 - Although the PERS ADC is calculated in a manner that fully funds the long-term costs of promised benefits, while balancing the goals of keeping contributions relatively stable, and equitably allocating the costs over the employees period of active service; financial impacts due to significant compensation above historical earnings in the last three years may negatively impact the ADC.
 - The City implemented a PERS rate stabilization plan in 2014 to more equitably fund PERS costs on a sustainable basis, with a goal of ensuring its funding status is between 90 percent and 110 percent of its actuarially determined liability.
 - The City commits to fund the full amount of the ADC each period, together with contributions to the Pension Obligation Bond (POB) Fund to cover debt service, debt service reserve, stabilize PERS rates, and fund other accrued liabilities the City may incur related to payroll.
 - The City commits to evaluate biennially and utilizing electrical franchise fees collected to fund additional PERS contributions, as needed, to retain funded status between 90 and 110 percent.

Fund Balance and Reserve Policies

- Fund balance and reserve policies are an important indicator of the City’s financial position. The policies establish the amounts the City will strive to reach and maintain, these amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.
- The General Fund shall maintain nine (9) months working capital to allow the City to adequately fund operations until property taxes are received in November of each year without borrowing. Maintain a goal of twenty (20) percent reserve of its revenue budget. It is the intent of the City to limit the use of the General Fund reserves to non-recurring needs, to ensure the City has the flexibility to respond and mitigate short-term economic downturns, short-term volatility in revenues, and unforeseen emergency situations or circumstances, fund other capital needs or other such non-recurring needs. The City will maintain a debt service reserve equal to the annual debt service payment for all debt paid by the General Fund.

Unassigned General Fund reserves will be distributed into three reserves categories, committing them for future use. The three categories are Community Enhancement / Improvement, Infrastructure, and City Health and Vitality. As the reserves build, the City Council will determine what projects will be funded using these reserves during strategic planning and the budgeting process. Each category will have a minimum funding of 15% of the unassigned funds identified.



- The City’s business-like funds, excluding the rail road, shall maintain a minimum working capital balance sufficient for sixty (60) days of operating expenses, together with a five (5) percent of budgeted revenue for an emergency repair reserve. Additionally, the City will seek to stabilize utility rates by setting aside funds (capital projects reserve), as funding is available from existing resources, for scheduled capital maintenance programs to reduce future borrowing. Where resources from rates and other sources are insufficient to fund scheduled capital projects, long-term debt may be utilized. Evaluation of future debt service requirements will be incorporated into the financial analysis noted earlier, including funding and maintaining debt service reserves equal to the annual debt service payment for all debt within the funds.
- The City’s Transportation fund shall maintain at a minimum working capital balance sufficient for sixty (60) days of operating expenses, together with an emergency reserve of five percent (5.0%) of current year revenue. Additionally, the City will set aside funds (capital projects reserve), as funding

is available from existing resources, for scheduled capital maintenance programs, and one-time capital improvements that are identified in the master plan.

- The City commits to evaluate biennially and utilize electrical franchise fees collected to fund additional capital contributions as needed for projects, and to retain and maintain the pavement condition index (PCI) at the level approved by the City Council.
- The City's internal service funds shall maintain, at minimum, a working capital balance of fifteen (15) percent of operating expenses and the City will commit funds and maintain a debt service reserve equal to the annual debt service payment for all debt within the funds.
- The City's debt service funds shall maintain adequate working capital to pay required debt service without borrowing and fund debt service reserves in an amount equal to the annual debt service payment.
- Due to the variability in revenues resulting from business cycles for the City's rail road operation, the City's rail road fund shall maintain one year's operating expense and twenty (20) percent of total budget for capital reserve. The City will strive to maintain combined total reserves of not less than \$1 million with a target of \$2 million, increased annually by the percent change in the CPI.
- The City's other operating funds shall maintain a minimum working capital balance sufficient for 45 days of operating expenses. For non-recurring capital projects, the City will review annually the five year CIP and estimate the impact to the budgets and target an appropriate reserve amount to fund the projects or maintain a debt service payment should the project be too large to fund with current resources. The City will also commit funds and maintain a debt service reserve equal to the annual debt service payment for all debt within the funds.
- The policies establish the amounts the City will strive to maintain. They set forth the guidelines for both current activities and long-range planning. The policies are reviewed biennially to assure the highest standards of fiscal management. The City may use the unassigned fund balances on a one-time or temporary basis for purposes described above, committed funds may be spent with approval of the City Council on a one-time basis. The City will develop a plan to restore unassigned and committed reserves to the desired levels.

Management of Financial Policies

- Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution after a public hearing is held (the approval may be inclusive of the biennial budget adoption process and the associated resolutions to that process).
 - The City Manager or designee shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels, and/or finances.
 - The budget committee shall review the City's fiscal policies biennially.
- The City Manager shall implement fiscal policies and monitor compliance.
 - If the City Manager discovers a material deviation from policy, he/she shall report it in writing to the City Council in a timely manner.
 - As a part of the City's biennial budget document, the City Manager's budget message shall identify: (a) all major changes in policy since the previous budget cycle, and (b) any material variations from policy in the ensuing budget, and (c) fund's that do not meet reserve requirements and provide the developed plan to restore the reserves to the desired levels.

Basis of Budgeting

The City maintains accounting records on a generally accepted accounting principles (GAAP) basis and for budgeting purposes also recognizes capital outlay and debt service as expenditure requirements. Prior to FY 06, the City utilized the cash method of accounting for budgeting purposes. For financial reporting purposes, governmental funds use the modified accrual basis of accounting and proprietary funds use full accrual. Under the modified accrual basis, revenues are recognized when they are both measurable and available, and expenditures are recognized when incurred. Under the full accrual method, revenues are recorded when earned and expenses are recorded when the liability is incurred.

Budgets for all City funds are prepared on a modified accrual basis consistent with GAAP. For transactions, which were initially recorded in compliance with Oregon’s Local Budget Law, adjustments may be required for GAAP-basis financial reporting. Examples of these adjustments include the acquisition of proprietary fund fixed assets which are considered expenditures under Oregon Local Budget Law, but are not reported as current year expenditures under GAAP. Receipt of proceeds of proprietary fund debt financing and principal payments received on interfund loans are considered budgetary resources, but are not reported as revenues under GAAP. Depreciation, amortization, and non-cash contributions are also examples of transactions not reported under the budget basis, but are reported in GAAP-basis financial reporting.

Review

Policies will be reviewed, at a minimum, biennially as part of the budget process. The most current update is scheduled to go before council in December 2024.

Definition of Terms

Budget committee – is a committee consisting of the mayor and six city councilors and an equal number of citizen members appointed by the City Council.

Government Finance Officers Association (GFOA) – is the national finance officers’ organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices, while promoting their use through education, training, facilitation of member networking, and leadership.

Category level – for budget control purposes, categories include personnel services, materials and services, capital outlay, debt service, transfers, contingency, reserves, and unappropriated.

Program level – for budget control purposes, programs may include library services, community services, administration, finance, human resources, etc.

Divisional level – for budget control purposes, divisional level would include water, street, storm water, and wastewater divisions within the Public Works Department. Other divisions may include the police field services, police administration, and police support services within the Police Department.

Capital improvement plan (CIP) – the CIP is a schedule of capital projects including estimated cost and timing. There is a separate CIP for each major infrastructure system in the City, e.g., water, streets, sidewalks, stormwater, wastewater, information technology, city facilities, and vehicles.

Debt coverage ratio (DCR) – represents the ratio of net revenues available to pay scheduled debt service. A ratio of 1.0 reflects “net revenues” equal to scheduled debt service. A ratio greater than 1.0 reflects net revenues in excess of scheduled debt services and a ratio less than 1.0 indicates net revenue is less than scheduled debt service.

Oregon Revised Statutes (ORS) – Oregon’s compilation of state laws including rules of civil procedure.