

APPENDIX

Appendix A

Summary of Resources by Fund & Source for Fiscal Year 2006 Adopted

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	8,841,153	0	0	0	0	0	0	8,841,153
Taxes Other than Property	2,431,064	968,284	0	0	0	0	0	3,399,348
Licenses & Permits	956,150	61,900	0	0	0	0	0	1,018,050
Fines & Forfeitures	174,000	0	0	0	0	0	0	174,000
Revenue From Other Agencies	1,491,983	1,998,078	0	3,052,382	162,000	817,038	0	7,521,481
Use of Assets	56,500	102,968	0	792,094	56,100	105,900	21,500	1,135,062
Fees & Charges	803,304	836,710	0	2,338,317	8,063,950	253,548	0	12,295,829
Other Revenue	510,988	341,655	2,812,500	323,000	547,350	404,614	269,500	5,209,607
Direct Charges for Service	0	0	0	0	15,000	5,394,849	0	5,409,849
Administrative Charges	0	0	0	0	0	2,014,702	0	2,014,702
Transfers In	841,529	0	0	3,572,101	1,665,000	42,500	0	6,121,130
Total Current Resources	16,106,671	4,309,595	2,812,500	10,077,894	10,509,400	9,033,151	291,000	53,140,211
Beginning Resources	2,224,958	3,741,029	0	4,090,597	5,062,663	3,648,888	993,428	19,761,563
Total Resources	18,331,629	8,050,624	2,812,500	14,168,491	15,572,063	12,682,039	1,284,428	72,901,774

Summary of Expenditures by Fund & Major Object for Fiscal Year 2006 Adopted

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	9,537,951	516,899	0	0	1,945,753	3,247,232	0	15,247,835
Materials and Supplies	398,171	50,050	0	0	468,425	282,979	0	1,199,625
Contractual Services	2,865,073	852,225	47,500	0	1,463,741	4,270,031	269,500	9,768,070
Direct Charges for Services	552,533	230,099	10,000	0	605,547	323,739	5,000	1,726,918
Capital Outlay	271,360	3,294,158	0	13,943,491	6,967,936	779,700	0	25,256,645
Indirect Charges	1,074,490	120,084	0	0	441,547	98,971	0	1,735,092
Operating Expenses	14,699,578	5,063,515	57,500	13,943,491	11,892,949	9,002,652	274,500	54,934,185
Other Requirements								
Contingencies	598,289	705,858	50,000	0	350,000	808,098	0	2,512,245
Debt Service	15,144	143,078	200,000	0	914,381	34,750	0	1,307,353
Transfers Out	358,400	1,726,230	2,505,000	225,000	1,441,500	15,000	0	6,271,130
Total Other Requirements	971,833	2,575,166	2,755,000	225,000	2,705,881	857,848	0	10,090,728
Ending Balance	2,660,218	411,943	0	0	973,233	2,821,539	1,009,928	7,876,861
Total Requirements	18,331,629	8,050,624	2,812,500	14,168,491	15,572,063	12,682,039	1,284,428	72,901,774

Summary of Resources by Fund & Source for Fiscal Year 2006 Approved

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Funds	Total
Property Taxes	8,841,153	0	0	0	0	0	0	8,841,153
Taxes Other than Property	2,431,064	968,284	0	0	0	0	0	3,399,348
Licenses & Permits	956,150	61,900	0	0	0	0	0	1,018,050
Fines & Forfeitures	174,000	0	0	0	0	0	0	174,000
Revenue From Other Agencies	1,491,983	1,998,078	0	3,052,382	162,000	817,038	0	7,521,481
Use of Assets	56,500	102,968	0	792,094	56,100	105,900	21,500	1,135,062
Fees & Charges	803,304	836,710	0	2,338,317	8,063,950	253,548	0	12,295,829
Other Revenue	510,988	341,655	2,812,500	323,000	547,350	404,614	269,500	5,209,607
Direct Charges for Service	0	0	0	0	15,000	5,394,849	0	5,409,849
Administrative Charges	0	0	0	0	0	2,014,702	0	2,014,702
Transfers In	841,529	0	0	3,572,101	1,665,000	42,500	0	6,121,130
Total Current Resources	16,106,671	4,309,595	2,812,500	10,077,894	10,509,400	9,033,151	291,000	53,140,211
Beginning Resources	2,224,958	3,741,029	0	4,090,597	5,062,663	3,648,888	993,428	19,761,563
Total Resources	18,331,629	8,050,624	2,812,500	14,168,491	15,572,063	12,682,039	1,284,428	72,901,774

Summary of Expenditures by Fund & Major Object for Fiscal Year 2006 Approved

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Funds	Total
Personal Services	9,537,951	516,899	0	0	1,945,753	3,247,232	0	15,247,835
Materials and Supplies	398,171	50,050	0	0	468,425	282,979	0	1,199,625
Contractual Services	2,855,073	852,225	47,500	0	1,463,741	4,270,031	269,500	9,758,070
Direct Charges for Services	552,533	230,099	10,000	0	605,547	323,739	5,000	1,726,918
Capital Outlay	271,360	3,294,158	0	13,943,491	6,967,936	779,700	0	25,256,645
Indirect Charges	1,074,490	120,084	0	0	441,547	98,971	0	1,735,092
Operating Expenses	14,689,578	5,063,515	57,500	13,943,491	11,892,949	9,002,652	274,500	54,924,185
Other Requirements								
Contingencies	598,289	705,858	50,000	0	350,000	808,098	0	2,512,245
Debt Service	15,144	143,078	200,000	0	914,381	34,750	0	1,307,353
Transfers Out	368,400	1,726,230	2,505,000	225,000	1,441,500	15,000	0	6,281,130
Total Other Requirements	981,833	2,575,166	2,755,000	225,000	2,705,881	857,848	0	10,100,728
Ending Balance	2,660,218	411,943	0	0	973,233	2,821,539	1,009,928	7,876,861
Total Requirements	18,331,629	8,050,624	2,812,500	14,168,491	15,572,063	12,682,039	1,284,428	72,901,774

Appendix C

Summary of Resources by Fund & Source for Fiscal Year 2006 Recommend

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	8,841,153	0	0	0	0	0	0	8,841,153
Taxes Other than Property	2,431,064	968,284	0	0	0	0	0	3,399,348
Licenses & Permits	956,150	61,900	0	0	0	0	0	1,018,050
Fines & Forfeitures	174,000	0	0	0	0	0	0	174,000
Revenue From Other Agencies	1,491,983	1,998,078	0	3,052,382	162,000	817,038	0	7,521,481
Use of Assets	56,500	102,968	0	792,094	56,100	105,900	21,500	1,135,062
Fees & Charges	793,304	671,400	0	2,338,317	8,063,950	253,548	0	12,120,519
Other Revenue	510,988	506,965	2,756,500	323,000	547,350	404,614	269,500	5,318,917
Direct Charges for Service	0	0	0	0	15,000	5,394,849	0	5,409,849
Administrative Charges	0	0	0	0	0	2,014,094	0	2,014,094
Transfers In	836,529	0	0	3,549,701	1,665,000	42,500	0	6,093,730
Total Current Resources	16,091,671	4,309,595	2,756,500	10,055,494	10,509,400	9,032,543	291,000	53,046,203
Beginning Resources	2,224,958	3,741,029	0	4,090,597	5,062,663	3,648,888	993,428	19,761,563
Total Resources	18,316,629	8,050,624	2,756,500	14,146,091	15,572,063	12,681,431	1,284,428	72,807,766

Summary of Expenditures by Fund & Major Object for Fiscal Year 2006 Recommend

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	9,537,951	516,899	0	0	1,945,753	3,247,232	0	15,247,835
Materials and Supplies	395,571	50,050	0	0	468,425	282,979	0	1,197,025
Contractual Services	2,850,073	852,225	47,500	0	1,463,741	4,270,031	269,500	9,753,070
Direct Charges for Services	552,533	230,099	10,000	0	605,547	323,739	5,000	1,726,918
Capital Outlay	271,360	3,294,158	0	13,921,091	6,967,936	779,700	0	25,234,245
Indirect Charges	1,073,882	120,084	0	0	441,547	98,971	0	1,734,484
Operating Expenses	14,681,370	5,063,515	57,500	13,921,091	11,892,949	9,002,652	274,500	54,893,577
Other Requirements								
Contingencies	588,289	730,858	50,000	0	350,000	808,098	0	2,527,245
Debt Service	15,144	143,078	200,000	0	914,381	34,750	0	1,307,353
Transfers Out	371,000	1,696,230	2,449,000	225,000	1,441,500	15,000	0	6,197,730
Total Other Requirements	974,433	2,570,166	2,699,000	225,000	2,705,881	857,848	0	10,032,328
Ending Balance	2,660,826	416,943	0	0	973,233	2,820,931	1,009,928	7,881,861
Total Requirements	18,316,629	8,050,624	2,756,500	14,146,091	15,572,063	12,681,431	1,284,428	72,807,766

Summary of Resources by Fund & Source for Fiscal Year 2005 Budget

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	7,097,442	0	0	0	0	0	0	7,097,442
Taxes Other than Property	2,307,135	940,467	0	0	0	0	0	3,247,602
Licenses & Permits	1,037,550	51,825	0	0	0	0	0	1,089,375
Fines & Forfeitures	162,000	0	0	0	0	0	0	162,000
Revenue From Other Agencies	1,297,849	1,466,572	0	1,944,342	213,600	521,883	0	5,444,246
Use of Assets	65,000	103,536	0	2,945,852	48,729	86,400	12,800	3,262,317
Fees & Charges	716,550	646,600	0	2,616,736	7,671,850	230,539	0	11,882,275
Other Revenue	502,158	548,858	2,749,265	576,750	888,863	424,463	245,000	5,935,357
Direct Charges for Service	0	0	0	0	15,000	5,074,202	0	5,089,202
Administrative Charges	0	0	0	0	0	2,041,274	0	2,041,274
Transfers In	831,852	41,000	0	3,096,494	1,680,000	212,400	0	5,861,746
Total Current Resources	14,017,536	3,798,858	2,749,265	11,180,174	10,518,042	8,591,161	257,800	51,112,836
Beginning Resources	2,423,671	5,379,787	(1,956,330)	7,736,702	5,716,500	4,005,860	993,466	24,299,656
Total Resources	16,441,207	9,178,645	792,935	18,916,876	16,234,542	12,597,021	1,251,266	75,412,492

Summary of Expenditures by Fund & Major Object for Fiscal Year 2005 Budget

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	8,629,467	484,302	0	0	1,844,255	3,020,476	0	13,978,500
Materials and Supplies	343,874	52,050	0	0	480,025	253,896	0	1,129,845
Contractual Services	2,599,810	1,016,930	43,000	0	1,500,873	3,617,897	252,838	9,031,348
Direct Charges for Services	526,795	237,251	10,000	0	535,100	320,122	5,000	1,634,268
Capital Outlay	296,084	3,672,483	0	18,176,876	7,264,807	663,385	0	30,073,635
Indirect Charges	967,183	116,340	0	0	402,422	91,572	0	1,577,517
Operating Expenses	13,363,213	5,579,356	53,000	18,176,876	12,027,482	7,967,348	257,838	57,425,113
Other Requirements								
Contingencies	494,798	480,000	34,935	0	285,000	919,285	0	2,214,018
Debt Service	18,238	141,572	0	0	588,133	36,500	0	784,443
Transfers Out	340,000	1,834,346	705,000	740,000	2,217,400	25,000	0	5,861,746
Total Other Requirements	853,036	2,455,918	739,935	740,000	3,090,533	980,785	0	8,860,207
Ending Balance	2,224,958	1,143,371	0	0	1,116,527	3,648,888	993,428	9,127,172
Total Requirements	16,441,207	9,178,645	792,935	18,916,876	16,234,542	12,597,021	1,251,266	75,412,492

Appendix E

Summary of Resources by Fund & Source for Fiscal Year 2004 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	6,685,027	0	0	0	380	0	0	6,685,407
Taxes Other than Property	2,134,589	912,504	0	0	0	0	0	3,047,093
Licenses & Permits	841,128	57,132	0	0	0	0	0	898,260
Fines & Forfeitures	164,852	0	0	0	0	0	0	164,852
Revenue From Other Agencies	1,292,191	1,148,297	0	1,404,183	182,457	136,185	0	4,163,313
Use of Assets	52,214	77,024	2,098	1,041,174	61,748	50,070	13,765	1,298,093
Fees & Charges	503,754	605,389	0	1,623,718	7,242,349	167,258	0	10,142,468
Other Revenue	100,466	1,731,551	565,868	228,334	3,707,501	690,464	1,313,233	8,337,417
Direct Charges for Service	0	0	0	0	15,567	4,450,203	0	4,465,770
Administrative Charges	0	0	0	0	0	1,625,587	0	1,625,587
Transfers In	763,231	0	0	2,304,993	1,586,249	48,000	0	4,702,473
Total Current Resources	12,537,452	4,531,897	567,966	6,602,402	12,796,251	7,167,767	1,326,998	45,530,733
Beginning Resources	2,727,493	5,240,235	(1,916,216)	6,706,270	4,579,415	3,595,779	641,198	21,574,174
Total Resources	15,264,945	9,772,132	(1,348,250)	13,308,672	17,375,666	10,763,546	1,968,196	67,104,907

Summary of Expenditures by Fund & Major Object for Fiscal Year 2004 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	7,857,582	393,984	0	0	1,641,007	2,683,545	738,839	13,314,957
Materials and Supplies	258,761	46,798	0	0	488,526	196,620	0	990,705
Contractual Services	2,095,358	1,950,038	23,080	0	1,184,681	3,183,807	230,891	8,667,855
Direct Charges for Services	393,527	162,284	10,000	0	491,418	285,316	5,000	1,347,545
Capital Outlay	255,545	100,331	0	5,556,470	4,942,898	214,832	0	11,070,076
Indirect Charges	845,958	97,199	0	0	360,124	73,316	0	1,376,597
Operating Expenses	11,706,731	2,750,634	33,080	5,556,470	9,108,654	6,637,436	974,730	36,767,735
Other Requirements								
Contingencies	0	0	0	0	0	0	0	0
Debt Service	135,474	31,574	575,000	0	603,680	18,250	0	1,363,978
Transfers Out	999,069	1,610,137	0	15,500	1,946,832	102,000	0	4,673,538
Total Other Requirements	1,134,543	1,641,711	575,000	15,500	2,550,512	120,250	0	6,037,516
Ending Balance	2,423,671	5,379,787	(1,956,330)	7,736,702	5,716,500	4,005,860	993,466	24,299,656
Total Requirements	15,264,945	9,772,132	(1,348,250)	13,308,672	17,375,666	10,763,546	1,968,196	67,104,907

Summary of Resources by Fund & Source for Fiscal Year 2003 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Property Taxes	6,133,816	0	0	0	867	0	0	6,134,683
Taxes Other than Property	2,018,980	923,195	0	0	0	0	0	2,942,175
Licenses & Permits	698,134	36,514	0	0	0	0	0	734,648
Fines & Forfeitures	156,634	0	0	0	0	0	0	156,634
Revenue From Other Agencies	1,118,204	994,595	0	2,057,932	192,104	127,177	0	4,490,012
Use of Assets	40,065	104,310	0	623,932	76,882	63,908	11,751	920,848
Fees & Charges	400,623	574,120	0	968,940	6,726,121	129,846	0	8,799,650
Other Revenue	90,553	242,608	708,477	58,597	3,792,963	137,110	1,051,841	6,082,149
Direct Charges for Service	0	0	0	0	11,498	3,859,698	0	3,871,196
Administrative Charges	0	0	0	0	0	1,505,082	0	1,505,082
Transfers In	772,086	0	0	3,668,380	1,913,345	198,495	0	6,552,306
Total Current Resources	11,429,095	2,875,342	708,477	7,377,781	12,713,780	6,021,316	1,063,592	42,189,383
Beginning Resources	2,763,213	5,368,972	(1,585,291)	5,664,390	5,149,335	3,979,494	461,826	21,801,939
Total Resources	14,192,308	8,244,314	(876,814)	13,042,171	17,863,115	10,000,810	1,525,418	63,991,322

Summary of Expenditures by Fund & Major Object for Fiscal Year 2003 Actual

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Intergov. Service Funds	Trust Fund	Total
Personal Services	6,973,023	355,339	0	0	1,482,675	2,485,141	688,546	11,984,724
Materials and Supplies	305,759	47,204	0	0	400,461	163,436	0	916,860
Contractual Services	1,938,774	588,295	30,023	0	1,189,849	2,691,881	190,674	6,629,496
Direct Charges for Services	348,964	146,525	10,000	0	447,596	277,796	5,000	1,235,881
Capital Outlay	191,705	145,973	0	6,268,766	6,402,200	539,809	0	13,548,453
Indirect Charges	752,312	84,118	0	0	326,099	58,968	0	1,221,497
Operating Expenses	10,510,537	1,367,454	40,023	6,268,766	10,248,880	6,217,031	884,220	35,536,911
Other Requirements								
Contingencies	0	0	0	0	0	0	0	0
Debt Service	8,028	0	92,835	0	454,584	60,000	0	615,447
Transfers Out	946,250	1,636,625	906,544	67,135	2,580,236	128,000	0	6,264,790
Total Other Requirements	954,278	1,636,625	999,379	67,135	3,034,820	188,000	0	6,880,237
Ending Balance	2,727,493	5,240,235	(1,916,216)	6,706,270	4,579,415	3,595,779	641,198	21,574,174
Total Requirements	14,192,308	8,244,314	(876,814)	13,042,171	17,863,115	10,000,810	1,525,418	63,991,322

Appendix G

Summary of Expenditures by Fund and Activity

	ACTUAL FY'03	ACTUAL FY'04	BUDGET FY'05	MANAGER RECOMMEND FY'06	COMMITTEE APPROVED FY'06	COUNCIL ADOPTED FY'06
General Fund						
Mayor and Council	105,257	75,603	109,431	109,881	109,881	109,881
Community Development						
Planning	451,176	602,261	741,258	986,887	986,887	986,887
Building and Safety	1,338,484	1,702,442	2,320,451	2,396,500	2,396,500	2,396,500
Economic Development	143,670	153,785	156,413	157,558	162,958	162,958
Tourism Promotion	262,454	301,784	280,795	296,664	296,664	296,664
Downtown Development	132,054	154,852	169,764	173,106	175,914	175,914
Total Community Development	2,327,838	2,915,124	3,668,681	4,010,715	4,018,923	4,018,923
Field Operations						
Parks Maintenance	922,173	939,513	1,116,564	1,209,482	1,209,482	1,209,482
Aquatics	68,087	67,540	135,570	101,748	101,748	101,748
Recreation	111,982	114,190	131,854	135,738	135,738	135,738
Total Field Services	1,102,242	1,121,243	1,383,988	1,446,968	1,446,968	1,446,968
Public Safety						
Crisis Support Services	35,000	35,000	35,000	35,000	35,000	35,000
Field Operations	5,519,967	6,030,877	6,689,301	7,240,453	7,240,453	7,240,453
Support Services	1,892,970	2,287,814	2,460,360	2,773,834	2,773,834	2,773,834
Code Enforcement	0	0	35,000	96,495	96,495	96,495
Street Lighting	199,173	200,434	215,250	226,313	226,313	226,313
Total Public Safety	7,647,110	8,554,125	9,434,911	10,372,095	10,372,095	10,372,095
General Program Operations	3,009,861	2,598,850	1,844,196	2,376,970	2,383,762	2,383,762
Total General Fund	14,192,308	15,264,945	16,441,207	18,316,629	18,331,629	18,331,629
Management Services	386,876	423,406	541,193	536,979	536,979	536,979
Administrative Services	1,009,324	1,071,593	1,185,444	1,295,267	1,295,267	1,295,267
Legal Services	136,612	133,723	149,415	159,472	159,472	159,472
Information Services	243,392	276,983	386,628	348,352	348,352	348,352
General Program Operations	591,983	448,096	660,092	615,767	616,375	616,375
Total Administrative Fund	2,368,187	2,353,801	2,922,772	2,955,837	2,956,445	2,956,445
Transient Room Tax	923,195	912,504	940,467	968,284	968,284	968,284
Community Dev Block Grant	689,307	723,929	821,483	1,178,181	1,178,181	1,178,181
Housing & Economic Dev.	759,245	772,361	841,736	477,161	477,161	477,161
Total Special Revenue Funds	2,371,747	2,408,794	2,603,686	2,623,626	2,623,626	2,623,626
Debt Service - Bancroft	(876,814)	(1,348,250)	792,935	2,756,500	2,812,500	2,812,500
Total Debt Service Funds	(876,814)	(1,348,250)	792,935	2,756,500	2,812,500	2,812,500
Lands & Buildings Projects	4,234,982	4,895,383	7,286,021	3,120,075	3,120,075	3,120,075
Total Construction Funds	4,234,982	4,895,383	7,286,021	3,120,075	3,120,075	3,120,075

Summary of Expenditures by Fund and Activity

	ACTUAL FY'03	ACTUAL FY'04	BUDGET FY'05	MANAGER RECOMMEND FY'06	COMMITTEE APPROVED FY'06	COUNCIL ADOPTED FY'06
Water Treatment	752,076	829,434	1,037,039	1,009,216	1,009,216	1,009,216
Water Distribution	633,652	694,217	838,260	883,457	883,457	883,457
Customer Service	268,709	297,174	280,079	308,757	308,757	308,757
Debt Service	411,336	410,956	415,875	419,115	419,115	419,115
General Program Operations	1,792,396	1,796,446	1,992,058	1,627,967	1,627,967	1,627,967
Starview Estates Water System	29,325	32,515	92,921	0	0	0
Water Debt Reserve Fund	408,000	408,000	408,000	408,000	408,000	408,000
Water Construction Projects	2,333,346	2,257,806	2,921,101	2,721,048	2,721,048	2,721,048
Total Water Fund	6,628,840	6,726,548	7,985,333	7,377,560	7,377,560	7,377,560
Wastewater Collection	345,400	379,580	412,908	441,646	441,646	441,646
Wastewater Treatment	1,043,648	1,064,658	1,236,626	1,228,891	1,228,891	1,228,891
Jo-Gro	518,012	424,663	625,421	435,632	435,632	435,632
Customer Service	206,237	209,941	213,594	255,517	255,517	255,517
Debt Service	43,248	192,724	172,258	495,266	495,266	495,266
General Program Operations	1,113,969	1,081,685	844,197	661,264	661,264	661,264
Wastewater Debt Reserve Fund	522,804	522,804	500,899	500,899	500,899	500,899
Wastewater Construction	7,440,957	6,773,063	4,243,306	4,175,388	4,175,388	4,175,388
Total Wastewater Fund	11,234,275	10,649,118	8,249,209	8,194,503	8,194,503	8,194,503
Solid Waste Field Operations	52,808	1,539,648	38,152	38,194	38,194	38,194
Post Closure Operations	130,543	98,335	166,204	165,310	165,310	165,310
General Program Operations	169,025	166,463	252,079	215,913	215,913	215,913
Solid Waste Construction	3,761,583	3,679,167	3,922,483	2,932,158	2,932,158	2,932,158
Total Solid Waste Fund	4,113,959	5,483,613	4,378,918	3,351,575	3,351,575	3,351,575
Street & Drainage Maintenance	750,721	791,417	939,118	976,995	976,995	976,995
Customer Service	14,935	15,040	15,659	24,399	24,399	24,399
General Program Operations	992,952	1,073,268	1,241,264	1,074,029	1,074,029	1,074,029
Transportation Projects	8,807,189	8,168,318	11,042,884	10,288,545	10,310,945	10,310,945
Stormwater & Open Space Projects	0	244,971	587,971	737,471	737,471	737,471
Total Streets Utility Fund	10,565,797	10,293,014	13,826,896	13,101,439	13,123,839	13,123,839
Garage	380,568	394,662	540,092	533,067	533,067	533,067
Equipment Replacement	2,102,345	2,041,175	2,511,385	2,427,185	2,427,185	2,427,185
Computer Replacement	0	0	0	0	0	0
Property Management	414,626	409,738	463,538	448,992	448,992	448,992
Engineering	781,422	761,723	857,059	983,731	983,731	983,731
Community Development Mgmt.	417,115	466,559	549,741	579,763	579,763	579,763
Insurance	3,536,547	4,335,888	4,752,434	4,752,856	4,752,856	4,752,856
Total Intergovernmental Funds	7,632,623	8,409,745	9,674,249	9,725,594	9,725,594	9,725,594
Environmental Waste Fees Fund	190,795	238,729	252,838	269,500	269,500	269,500
Trust Fund	1,334,623	1,729,467	998,428	1,014,928	1,014,928	1,014,928
Total Trust Funds	1,525,418	1,968,196	1,251,266	1,284,428	1,284,428	1,284,428
Total All Funds	63,991,322	67,104,907	75,412,492	72,807,766	72,901,774	72,901,774

OVERVIEW OF FUND BALANCES

Governmental Type Funds				
<i>Fund Name</i>	<i>FY'05 Beginning Fund Balance</i>	<i>FY'06 Estimated Beginning Fund Balance *</i>	<i>FY'06 Estimated Ending Fund Balance *</i>	<i>Brief Explanation for Change Within Fiscal Year '06 If greater than 10%</i>
General Fund				
General - unrestricted	1,536,120	1,124,958	1,660,218	Service delivery costs impacted by retirement and health care benefit increases together with labor contract settlements and additional personnel in Public Safety. Actual balances are predicted to be \$500,000 to \$600,000 higher with under spending. See Budget Message.
General - restricted	887,551	1,100,000	1,000,000	Building Fee and Permit revenues are restricted to administering and enforcing state codes. Record breaking issuance of permits simultaneously creates increased service demands.
Special Revenue Funds				
Industrial and Downtown Loans	767,361	441,736	192,161	Budget anticipates receiving loan applications and granting same to permit flexibility.
Community Development Block Grant	419,350	311,459	0	A \$600,000 grant applied for in FY'04 for Rogue Community College Child Care program anticipated to be received and spent.
Solid Waste	119,628	81,129	43,333	Landfill operation completing transition to post-closure period.
Transportation Operations	216,841	71,223	0	All available resources transferred to capital projects for infrastructure improvements.

** For the Governmental Type funds, the budgeted Fund Balance represents the difference between assets and liabilities. Inventory values and long-term obligations are not included. Contingencies are appropriated as an expense in each fund and available for authorization by the governing body to spend. If not spent those resources become part of the new fiscal year's beginning balance; yet from a budgetary standpoint they decrease the budgeted ending fund balance.*

OVERVIEW OF FUND BALANCES

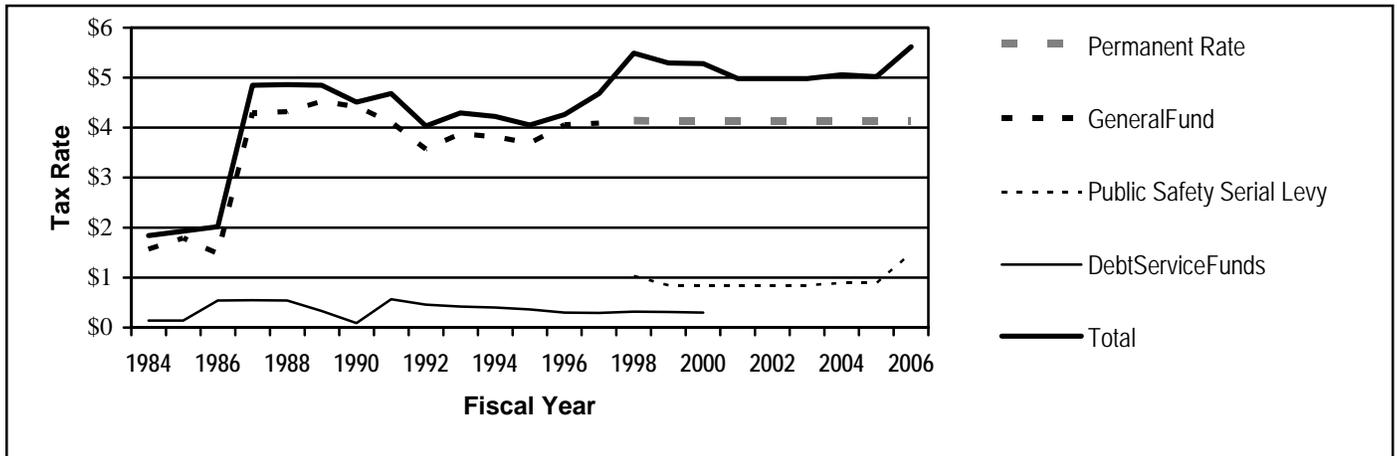
Proprietary Type Funds				
<i>Fund Name</i>	<i>FY'05 Beginning Fund Balance</i>	<i>FY'06 Estimated Beginning Fund Balance *</i>	<i>FY'06 Estimated Ending Fund Balance *</i>	<i>Brief Explanation for Change Within Fiscal Year '06 If greater than 10%</i>
Enterprise Funds				
Water Operations	556,001	179,212	41,026	Utility and chemical cost increases for water treatment together with personnel costs.
Wastewater Operations	51,454	28,416	23,308	Increased utility costs, addition of one staff and acquisition of equipment for JO-GRO™.
Internal Service Funds				
Administrative Services	149,609	98,267	62,050	Decline in anticipated revenue as multi-million dollar capital construction projects draw to a close, replacement of computer hardware and upgrade of integrated financial software.
Equipment Replacement	1,852,828	1,658,788	1,371,245	Planned vehicle & equipment replacement.
Garage Operations	63,800	93,656	1,257	Escalating fuel costs and planned draw of maintenance reserves.
General Insurance	521,926	550,000	550,000	Anticipate maintaining flat fund balance.
Insurance Services	541,587	748,177	736,987	Self-billing higher than assessed PERS retirement rates building reserves in anticipation of 4.54% rate increase effective 7/1/05.
Workers' Compensation Insurance	897,507	500,000	100,000	Budgeted contingency of \$350,000 together with anticipated claim settlements.

*** The budgeted fund balance for proprietary type funds represents the difference between assets and liabilities less the net value of fixed assets, long-term debt and any required debt reserves. Contingencies are appropriated as an expense in each fund and available for authorization by the governing body to spend. If not spent those resources become part of the new fiscal year's beginning balance; yet from a budgetary standpoint they decrease the budgeted ending fund balance.*

HISTORY OF PROPERTY TAX RATES

Property Taxes (Per \$1,000 of Assessed Value):

<u>Fiscal Year Ended June 30.</u>	<u>Permanent Rate</u>	<u>General Fund</u>	<u>Public Safety Serial Levy</u>	<u>Special Revenue Fund Drainage</u>	<u>Debt Service Funds</u>	<u>Total</u>
1983		3.19		.14	.00	3.32
1984		1.57		.13	.14	1.84
1985		1.79		.00	.14	1.93
1986		1.48		.00	.54	2.02
1987		4.30		.00	.55	4.85
1988		4.32		.00	.54	4.86
1989		4.52		.00	.33	4.85
1990		4.42		.00	.09	4.51
1991		4.11		.00	.57	4.68
1992		3.57		.00	.46	4.03
1993		3.87		.00	.42	4.29
1994		3.82		.00	.40	4.22
1995		3.69		.00	.36	4.05
1996		4.06		.00	.30	4.26
1997		4.09		.00	.29	4.38
1998	4.14		1.03	.00	.32	5.49
1999	4.13		.85	.00	.31	5.29
2000	4.13		.85	.00	.30	5.28
2001	4.13		.85	.00	.00	4.98
2002	4.13		.85	.00	.00	4.98
2003	4.13		.85	.00	.00	4.98
2004	4.13		.89	.00	.00	5.02
2005	4.13		.89	.00	.00	5.02
2006	4.13		1.49	.00	.00	5.62



HISTORY OF LEVIES AND ASSESSED VALUES

<i>Fiscal Year Ended June 30</i>	<i>Real Property Assessed Value</i>	<i>Permanent Tax Rate Certification</i>	<i>Public Safety Levy</i>	<i>Water Bond Debt</i>
1998	1,032,610,737	3,912,541	999,393	310,000
1999	1,068,703,948	4,129,932	850,000	310,000
2000	1,129,100,398	4,344,821	893,476	309,984
2001	1,180,905,168	4,538,254	933,232	0
2002	1,253,169,191	4,823,901	991,992	0
2003	1,350,701,461	5,185,692	1,066,369	0
2004	1,446,214,463	5,514,561	1,287,132	0
2005	1,579,311,858	6,014,968	1,405,588	0
2006 est.	1,745,185,040	6,654,381	2,600,325	0

HISTORY OF GENERAL SUPPORT REVENUES

<i>Description</i>	<i>ACTUAL FY'03</i>	<i>ACTUAL FY'04</i>	<i>ADOPTED BUDGET FY'05</i>	<i>REVISED FY'05</i>	<i>PROJECTED FY'06</i>	<i>MANAGER'S RECOMMENDED BUDGET FY'06</i>
Beg. Fund Balance	\$2,322,763	\$2,086,924	\$1,001,212	\$1,536,120	\$510,418	\$1,124,958
Property Taxes:						
Current Year	0	0	0	0		
Prior Year	0	0	0	0		
Business Taxes	256,072	263,581	272,500	282,300	277,500	280,500
Franchise Taxes:						
PP&L	913,166	921,416	1,008,000	965,000	1,058,000	1,058,000
Qwest	219,458	216,744	229,000	190,000	234,500	200,000
Charter	237,867	185,162	187,575	197,000	202,500	202,500
Avista	195,074	323,949	267,750	434,700	281,150	435,000
G.P. Sanitation	166,766	187,794	197,950	190,000	211,800	200,000
So. Or. Sanitation	7,552	10,985	12,050	15,000	12,550	17,550
Solid Waste Transfer	21,362	21,953	26,785	26,785	29,464	29,464
Other Telecommun.	117	1,261	250	4,000	250	5,600
Other Taxes	1,250	1,445	2,000	2,000	2,100	2,100
Fees in Lieu of Franchise	0	0	0	0	0	10,000
Licenses	4,360	6,255	6,000	5,000	6,000	6,000
State Rev. Sharing	141,514	157,134	148,000	170,000	151,200	178,500
State Cigarette Tax	45,961	44,554	47,000	45,000	48,725	45,725
State Liquor Tax	206,655	227,681	218,000	247,500	226,700	260,000
Other Misc.	9,118	3,795	371,838	372,088	368,694	377,994
Investment Interest	<u>40,067</u>	<u>41,369</u>	<u>25,000</u>	<u>50,000</u>	<u>12,500</u>	<u>12,500</u>
TOTAL	<u>\$4,789,122</u>	<u>\$4,702,002</u>	<u>\$4,020,910</u>	<u>\$4,732,493</u>	<u>\$3,634,051</u>	<u>\$4,446,391</u>

MAJOR REVENUE SOURCES

Major Resources					
Fund	Program	Description	Dollar Amount	% of Program Revenues	Basis of Revenue Estimates
General	Public Safety	Property Taxes	\$8,841,153	81.2%	5 year historical trends, assessed values for newly annexed properties together with information from Josephine County Assessors office
General	Development	Permits & Licenses	950,500	42.7%	Estimated # of residential, industrial and commercial building permits issued
General	Policy & Legislation	Taxes other than Property (franchise)	2,431,064	73.4%	Historical trends together with growth projections and rate increases approval by state. Also refer to Appendix K.
Transportation	Transportation	State Gas Tax	1,255,000	62.6%	Historical growth trends together with per capita revenue projections received from state
Water	Water	User Fees	3,886,700	95.5%	Historical growth in # of accounts and utilization, together with projected housing starts
Wastewater	Wastewater	User Fees	3,032,750	86.9%	Historical growth in # of accounts together with projected housing starts

STAFF ALLOCATION BY ACTIVITY

Department/Activity	Actual	Actual	Actual	Actual	Actual	Council	Manager	Council	
	'00	'01	'02	'03	'04	Adopted '05	Revised '05	Recommend '06	Adopted '06
Administration									
Management	3.55	4.75	4.75	4.90	5.90	5.90	5.90	5.90	5.90
Information Technology	0.00	0.00	0.00	2.00	2.00	3.00	3.00	3.00	3.00
Administrative Services	11.60	15.00	15.00	13.00	13.00	14.00	14.00	15.00	15.00
Legal	1.10	0.85	0.85	0.80	0.80	0.80	0.80	0.80	0.80
Risk Insurance	0.15	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tourism Development	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Downtown	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00
	<i>18.90</i>	<i>23.40</i>	<i>23.40</i>	<i>24.50</i>	<i>25.50</i>	<i>27.50</i>	<i>27.50</i>	<i>28.00</i>	<i>28.00</i>
Community Development									
Management	4.00	5.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00
Engineering	6.50	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00
Planning	4.00	4.00	4.00	6.00	7.00	7.00	7.00	8.00	8.00
Building & Safety	4.00	5.00	5.00	5.00	5.00	7.00	7.00	7.00	7.00
	<i>18.50</i>	<i>22.00</i>	<i>23.00</i>	<i>25.00</i>	<i>26.00</i>	<i>29.00</i>	<i>29.00</i>	<i>31.00</i>	<i>31.00</i>
Field Operations									
Park Maintenance	6.30	6.35	6.30	6.30	6.30	6.40	6.40	6.40	6.40
Property Management	1.30	1.25	1.20	1.20	1.20	1.00	1.00	1.00	1.00
Aquatics	0.25	0.25	0.25	0.25	0.25	0.30	0.30	0.30	0.30
Street Maintenance	6.55	6.50	7.45	7.45	6.45	7.50	7.50	7.50	7.50
Recreation	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Garage Operations	0.30	0.30	0.40	0.40	0.40	0.35	0.35	0.35	0.35
Equipment Repair	0.25	0.30	0.35	0.35	0.35	0.40	0.40	0.40	0.40
	<i>15.00</i>	<i>15.00</i>	<i>16.00</i>	<i>16.00</i>	<i>15.00</i>	<i>16.00</i>	<i>16.00</i>	<i>16.00</i>	<i>16.00</i>
Utilities									
Water Treatment	4.79	4.45	5.00	5.40	5.40	5.40	5.40	5.40	5.40
Water Distribution	7.07	6.95	7.00	8.00	8.00	8.00	8.00	8.00	8.00
Wastewater Collection	3.07	3.95	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Wastewater Treatment	8.79	9.12	7.75	8.25	8.25	8.75	8.75	8.75	8.75
JO-GRO™	0.00	3.33	3.25	3.35	3.35	3.85	3.85	3.85	3.85
Capital Projects	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	1.38	1.30	1.10	0.00	0.00	0.00	0.00	0.00	0.00
	<i>26.10</i>	<i>30.10</i>	<i>29.10</i>	<i>30.00</i>	<i>30.00</i>	<i>31.00</i>	<i>31.00</i>	<i>31.00</i>	<i>31.00</i>
Public Safety									
Field Operations	50.50	51.50	52.50	54.50	54.50	54.50	54.50	57.00	57.00
Support Operations	16.00	26.00	26.00	27.00	26.00	26.00	26.00	28.00	28.00
Code Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	<i>66.50</i>	<i>77.50</i>	<i>78.50</i>	<i>81.50</i>	<i>80.50</i>	<i>80.50</i>	<i>80.50</i>	<i>86.00</i>	<i>86.00</i>
Total	145.00	168.00	170.00	177.00	177.00	184.00	184.00	192.00	192.00

MONTHLY SALARY SCHEDULE

<i>Positions</i>	<i>Entry*</i>	<i>Top*</i>
Municipal Services Aide	1,589	1,931
Clerk Aid	1,626	2,074
Community Service Officer	1,699	2,168
Office Assistant I/Web Page Aide	1,804	2,417
Accounting Clerk/Payroll Clerk	1,896	2,542
Code Enforcement Technician	2,249	2,870
Office Assistant II	2,040	2,733
Department Support Technician/Database Technician	2,144	2,873
Public Safety Clerk	2,413	3,081
Parks Maintenance Worker	2,325	2,836
Permit Technician	2,310	3,095
P.S. Prevention Program Office Assistant	2,359	3,011
P. S. Property Specialist/Investigative Specialist	2,471	3,154
Municipal Services Worker	2,428	2,951
Tourism Marketg Coord/Dept Support Speclist/Util Coord/Plans Exmnr 1	2,427	3,251
Municipal Specialist	2,549	3,099
Eng. Tech. I/Accountant/Personnel Tech/Admn Coord/Grant Admin.	2,549	3,417
Public Safety Dispatcher	2,783	3,829
Treatment Plant Specialist	2,704	3,287
Treatment Plant Specialist/Lead Operator WWTP	2,860	3,477
Assistant Planner	2,812	3,770
P.S. Lead Dispatcher	2,922	4,015
Computer Services Technician/Utility Project Coordinator	2,956	3,962
Engineering Technician II	3,029	4,058
Public Safety Records/Communications Supervisor	3,307	4,220
Finance Office Mgr/ Info Svc Tech/ Econ Dev Coord/Assoc Planner	3,262	4,371
Plans Examiner II/Bldg. Inspector I/ Res. Bldg. Inspector/Lead Eng Tech	3,344	4,481
911 Supervisor	3,409	4,350
Firefighter	3,490	4,777
Police Officer	3,578	4,894
Fire Prevention Specialist I	3,405	4,663
Assistant Engineer (City Surveyor)/Bldg. Inspector II	3,427	4,592
Streets Maintenance Supervisor/ Parks & Property Mgmt. Supervisor	3,513	4,708
Utility Field Supervisor/Utility Plants Supervisor/Accounting Supervisor	3,691	4,948
Police Corporal	3,769	5,151
Fire Prevention Specialist II	3,752	5,128
Fire Corporal	3,963	5,410
Public Safety Sergeant	4,450	5,680
Building Official	5,220	5,800
Public Safety Lieutenant	4,897	6,250
Code Analyst	3,783	5,070
Senior Planner/Utility Engineer	4,930	5,478
City Engineer	5,600	6,222
Assistant City Manager/Directors	6,462	7,180
City Attorney	6,884	7,649

* As of January 1, 2004

REPRESENTATIVE ANNUAL SALARY AND FRINGE BENEFITS

As of January 1, 2005

As of January 1, 2005

	<i>Office Asst. I</i>	<i>Municipal Specialist Streets</i>	<i>Maintenance Worker Parks</i>	<i>Municipal Services Worker Water</i>	<i>Treatment Plant Specialist Water/Sewer</i>	<i>Fire Fighter</i>	<i>Police Officer</i>
Salary (top step)	29,004	37,188	33,912	35,412	39,444	57,324	58,728
Certification +	<u>0</u>	<u>0</u>	<u>2,280</u>	<u>4,416</u>	<u>5,124</u>	<u>3,912</u>	<u>5,460</u>
Sub-Total	29,004.	37,188	36,192	39,828	44,568	61,236	64,188
Legislated Benefits:							
Workers Comp	52	1,975	1,234	1,306	936	1,659	2,413
PERS	3,962	5,080	4,944	5,441	6,088	10,490	10,995
Social Security	2,219	2,845	2,769	3,047	3,409	4,685	4,910
Elective Benefits:							
Health Ins.	9,912	9,064	9,064	9,064	9,064	9,912	9,912
Life	87	109	106	114	128	187	195
Long Term	<u>90</u>	<u>115</u>	<u>112</u>	<u>123</u>	<u>138</u>	<u>190</u>	<u>199</u>
Total Benefits	16,322	19,188	18,229	19,095	19,763	27,123	28,624
Total Salary & Benefits	<u>45,326</u>	<u>56,376</u>	<u>54,421</u>	<u>58,923</u>	<u>64,331</u>	<u>88,359</u>	<u>92,812</u>
% Ratio of:							
Benefits/Salary	56%	51%	50%	48%	44%	44%	45%

+ Varies with the individual.

SCHEDULE OF FUTURE DEBT SERVICE

As of June 30, 2004

Bonded Debt

YEAR OF MATURITY	URBAN RENEWAL BOND		GENERAL REVENUE REVENUE SUPPORTED BONDS	
	<i>Parkway Redevelopment</i>		<i>Total</i>	
	<i>Agency</i>		<i>Requirements</i>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2005-2006	395,000	74,875	295,000	124,115
2006-2007	415,000	54,625	305,000	111,430
2007-2008	430,000	33,500	320,000	98,163
2008-2009	455,000	11,375	340,000	84,083
2009-2010			355,000	69,123
2010-2011			375,000	53,325
2011-2012			395,000	36,450
2012-2013			415,000	18,675
	<u>\$1,695,000</u>	<u>\$174,375</u>	<u>\$2,800,000</u>	<u>\$595,364</u>

Non-Bonded Debt

Interagency Loan to Josephine County/City of
Grants Pass Solid Waste Agency

General Fund

	<i>Principal</i>	<i>Interest</i>
2005-2006	85,000	53,727
2006-2007	90,000	50,315
2007-2008	95,000	46,830
2008-2009	95,000	43,002
2009-2010	100,000	39,200
2010-2011	105,000	35,203
2011-2012	110,000	31,090
2012-2013	115,000	26,624
2013-2014	115,000	22,139
2014-2015	120,000	17,556
2015-2017	<u>390,000</u>	<u>23,254</u>
	<u>1,420,000</u>	<u>388,940</u>

SCHEDULE OF FUTURE DEBT SERVICE

As of June 30, 2004

Non-Bonded Debt – Capital Projects

CLEAN WATER STATE REVOLVING FUND LOAN			OECD SPECIAL PUBLIC WORKS FUND (Loan for Fire Mountain Gems Project TR4445)		
Wastewater Fund			General Fund		
	<i>Principal</i>	<i>Interest</i>		<i>Principal</i>	<i>Interest</i>
2005-2006	257,344	237,904	2005-2006	4,749	10,531
2006-2007	266,247	229,001	2006-2007	4,986	10,294
2007-2008	275,458	219,790	2007-2008	5,235	10,045
2008-2009	284,987	210,261	2008-2009	5,496	9,784
2009-2010	294,846	200,402	2009-2010	5,771	8,509
2010-2011	305,046	190,202	2010-2011	6,059	9,221
2011-2012	315,599	179,649	2011-2012	6,361	8,919
2012-2013	326,516	168,732	2012-2013	6,678	8,602
2013-2014	337,812	157,436	2013-2014	7,012	8,268
2014-2024	<u>4,335,893</u>	<u>1,021,673</u>	2014-2028	<u>158,687</u>	<u>71,466</u>
	<u>6,999,748</u>	<u>2,657,614</u>		<u>211,034</u>	<u>155,639</u>

Non-Bonded Debt – Property

<i>DESCRIPTION</i>	<i>ORIGINAL PURCHASE PRICE</i>	<i>DATE OF PURCHASE</i>	<i>ACTUAL</i>			<i>PAYMENT SCHEDULE</i>	<i>PAYMENT ANTICIPATED COMPLETION</i>	<i>SOURCE OF FUNDING</i>	<i>FUND NUMBER</i>
			<i>BALANCE 03/31/05</i>	<i>INTEREST RATE</i>	<i>PAYMENT AMOUNT</i>				
Real Property									
Dodson Property - Property on Ausland Drive- Potential reservoir site.	\$9,250	Jan. 1980	\$1,874	10.00%	\$1,000	Annual	Jan.2008	Water Distribution Operations	750
TOTAL	\$9,250		\$1,874		\$1,000 /per year				

COMPUTATION OF LEGAL DEBT MARGIN

As of June 30, 2005

The issuance of bonds by local governmental units in Oregon is limited by the provisions of the City's charter, local law and provisions of the Oregon Revised Statutes (ORS). No City can issue bonds exceeding the lesser of 3% of its' assessed value or the limitations as defined by local charter or law. The City of Grants Pass Charter does not identify any such bonding limitation; thus, the 3% assessed value limitations applies to the local municipality.

Exclusions, as defined by ORS, from the limitation include bonds issued for water, sanitary or storm sewers, and special assessment improvements. The calculations presented below substantiates that all the current bonded debt of the City meets the defined exclusions, showing compliance with the legal debt limitation.

Total Assessed Value		<u>\$ 1,579,311,858</u>
Debt limit, 3% of total assessed value - ORS 287.004(2)		\$ 47,379,356
Amount of debt applicable to debt limit		
Total bonded debt, including special assessments bond	\$4,495,000	
Less:		
Assets in debt service funds available for payment of principal	\$ 0	
Other deduction allowed by law	0	
Special assessment and revenue bonds	<u>2,800,000</u>	
Total Deductions		<u>\$ 2,800,000</u>
Total amount of debt applicable to debt limit		\$ <u>1,695,000</u>
Legal debt margin		\$ 45,684,356

TEN LARGEST TAXPAYERS WITHIN CITY LIMITS

<i>Name</i>	<i>Type of Business</i>	<i>City Taxable Base Value</i>	<i>Percentage of Total Assessed Value</i>
QWEST Corporation	Utility	27,147,900	1.72%
Wal-Mart Stores Inc	Commercial	13,234,825	0.84%
Albertson's Inc	Commercial	12,567,975	0.80%
Auerbach Grants Pass LLC & Freeman Grants Pass LLC	Commercial	11,477,780	0.73%
SPM – Grants LLC	Commercial	10,765,340	0.68%
Jensen, Robert A & Shirley Y	Commercial	7,747,631	0.49%
Hillebrand Children Riverwood Apts	Rental	7,733,270	0.49%
Masterbrand Cabinets Inc	Industrial	6,639,570	0.42%
The Suites Assisted Living Community LLC	Rental	6,115,230	0.39%
Pacificorp (PP&L)	Utility	5,468,000	0.35%
Sub-total of top taxpayers:		108,897,521	6.91%
Other taxpayers:		1,470,414,337	93.09%
Total all taxpayers:		1,579,311,858	100.00%

Source: Josephine County Assessor - October 14, 2004

SYSTEM DEVELOPMENT CHARGE REVENUES

FY'05 System Development Charge Revenues

<i>Capital Improvement Type</i>	<i>SDC Fund Number</i>	<i>Balance as of July 1, 2004</i>	<i>Revised FY'05 SDC Budget</i>	<i>FY'05 Allocations</i>	<i>Est. Balance June 30, 2005</i>
Parks	692	\$ 183,091	\$ 452,000	\$ 635,000	\$ 91
Storm Water & Open Space Master Plan:	642	20,720	140,000	140,000	20,720
Sand Creek Sub Basin:	642	157,029	93,000	250,000	29
Transportation	614	956,441	1,930,236	929,000	1,957,677
Wastewater	722	95,115	560,100	0	655,215
Water	752	805,854	330,000	1,045,000	90,854

FY'05 Allocation of System Development Charge Revenues To Capital Projects

<i>Project #</i>	<i>Project Name</i>	<i>Description</i>	<i>\$ Allocated</i>
<u>Parks SDC to Lands & Building Capital Projects</u>			
LB 4392	Allen Creek Trail	Land acquisition	25,000
LB 4455	Storm Water Detention Property	Land acquisition	90,000
LB 4461	All Sports Park Expansion	Land acquisition	-75,000
LB 4539	Allen Creek Trail Property	Land acquisition	100,000
LB 4709	Sunset Park	Land acquisition	45,000
LB 4710	Fruitdale Creek Park Property	Land acquisition	100,000
LB 4713	New Hope Park	Land acquisition	350,000
Total			<u>635,000</u>
<u>Storm Water and Open Space SDC to Transportation Projects</u>			
DO 4711	Sand Creek Wetland	Land acquisition	100,000
DO 4715	Master Plan	Update plan with current best management practices	140,000
DO 4748	Sand Creek Basin Construction	Install major storm water lines	150,000
Total			<u>390,000</u>
<u>Transportation SDC to Transportation Projects</u>			
TR 4275	Ringuette Extension	Widen roadway	-125,000
TR 4357	East "F" Street Extension	Extend collector Road	20,000
TR 4359	Redwood Avenue LID	Widen roadway, adding turn lane	5,000
TR 4360	Grandview Ave. Improvements	Widen roadway, adding pedestrian and bike path	584,000
TR 4366	"N" Street Extension	Widen to arterial standard of 48' width	-20,000
TR 4571	West Harbeck LID/AFD	Widen roadway	250,000
TR 4688	Willow Lane LID	Widen roadway, adding sidewalks and bike lanes	100,000
TR 4707	East Harbeck LID	Widen roadway, adding sidewalks and bike lane	10,000
TR 4708	Redwood/Collectors Center Lane	Establish centerlines & profiles/Redwood Ave. area	70,000
TR 8411	Sidewalk Infill FY' 05/06	Fill in sidewalks in priority areas	35,000
Total			<u>929,000</u>
<u>Water SDC to Water Projects</u>			
WA 4738	Filter Upgrades	Increase plant production capacity	645,000
WA 4740	Intake Structure modification	Meet regulatory requirements & add intake capacity	400,000
Total			<u>1,045,000</u>

THE BUDGET FORMAT

The Budget is divided into programs and activities. The Budget format is to display each program with the revenues dedicated to the program and the appropriations for planned expenditures in the activities that constitute each program area. We further group the program by the nature of its purpose – General Government and Business activities, respectively. Oregon Local Budget Law establishes standard procedures, citizen involvement, and public disclosure. Adopted no later than June 30 for the ensuing fiscal year, the budget must disclose each fund and show requirements and resources balanced.

The City Council groups the programs generally as follows:

General Government Activities

The General Fund Group

This group includes Policy and Legislation, Public Safety, Parks, and the Development programs. The general fund group is funded through dedicated and non-dedicated revenue sources. All property taxes in the City are dedicated to Public Safety. The non-dedicated revenue sources, including franchise fees, general licenses and permits, state-shared revenues and miscellaneous general revenues, provide funding for Public Safety and the other activities of the General Fund Group.

The Capital Projects supporting the General Fund Group are all contained in the Capital Budget. The reader is alerted to the interaction of fund groups in the Capital Projects fund. Transfers and allocations from Support, Auxiliary, General Fund and outside sources combine to undertake identified capital projects.

Business Activities

The Enterprise Group

The Enterprise Group includes Solid Waste, Water Utility, Wastewater Utility, and the Transportation programs. Our historic utilities rely on revenues generated from user fees to pay costs of programs. Although the Solid Waste and the Street Utility Funds are technically special revenue funds and are audited as special revenue, they are included in the Enterprise Group as they are funded through user rates. All capital outlay projects are included within each enterprise program in a separate capital projects fund specific to the utility.

The Street Utility was created in FY'02. As anticipated, the utility will combine funds from the State gasoline tax with anticipated user fees on residential, commercial, and industrial properties in the City. In this proposal, the Street Utility will also utilize a fund transfer from general resources to permit capital investments in transportation systems.

THE BUDGET FORMAT

Non-Operating and Support Activities

The Internal Service Group

Administrative Services is a group of activities funded from an 8% overhead on all operating activities and a 2% fee on capital project construction, and includes management, administrative services, legal services, information systems and general program operations. The internal service group costs are all contained in the base operating costs of the City, and are not independently analyzed in this message.

Support Services is a group of activities that directly bill operating activities for support. These include community development management, property management, garage operations, equipment replacement, insurance, and computer replacement. These costs are restatements of costs in the operating budget, and are not restated in this analysis.

Auxiliary Services include, transient room tax, debt service, community development block grants, environment fees and trust funds.

Capital outlay for each of these groups is contained directly in the fund or transferred to the General Capital Projects Fund.

FINANCIAL POLICIES

AS ADOPTED BY COUNCIL JUNE 21, 1989

These policies have been developed to:

1. Provide financial stability for the city;
2. Ensure that the financial system is administered fairly; and
3. Provide for the interests of both present and future Citizens of our community.

REVENUE POLICIES

Flexibility

1. The City will maintain a diversified income base in order to minimize the short run impact of fluctuations in any one-income source.

Discussion: A diversified revenue base will protect the City from over dependence on any single revenue source. Any one revenue source can be subject to economic fluctuations, voter attitudes, or user preference. A diversified revenue base, therefore, provides stability in both the short and long term.

2. The City will seek to utilize income sources that are available for general expenditures and will not normally designate income sources for specific purposes. The Council may, however, choose to earmark certain income for specific purposes after determining that such action would serve a public policy purpose that is more important than the loss of fiscal flexibility.

Discussion: Designating (earmarking) revenues limits flexibility. Although, occasionally, public policy will dictate that this be done, it is more appropriate to keep as many revenue sources as possible available for all types of legitimate general expenditures rather than for special purposes.

Financial Burden

3. The City will consider the overlapping tax burden created by multiple taxing jurisdictions on City property owners when it establishes property tax levels.

Discussion: The City wishes to continue to be responsible in its requests for property tax funding, cognizant that City property owners pay taxes to other local jurisdictions and that City services are only a part of the total tax supported service package.

4. The City will provide for an equitable sharing of the costs of services by charging the direct beneficiaries fees, which will recover all or a portion of the costs to provide those services. These fees will be reviewed periodically to ensure that they remain equitable, as appropriate.

Discussion: Many City services directly benefit selected individuals. When these services are subsidized by tax dollars, those resources are not available for general City services. With discretionary services, the customer has the opportunity to determine the level of services desired, and part of his/her decision could be made through the market pricing system.

5. The City will use non-recurring income for capital projects and other one-time expenses so that no long-term financial burden is placed on the organization.

Discussion: Revenue from outside sources should not be used to build programs that the City will not be able to support if that revenue should cease to exist. Rather, such funds should be used for projects that can be rapidly halted without severe disruption if the source should disappear.

FINANCIAL POLICIES

BUDGETARY POLICIES

Goals and Services

6. The City organization will carry out the Council's goals and policies through a service delivery system financed through the Operating and Capital Budgets.

Discussion: The Council has the authority and responsibility to adopt City goals. The City organization is committed to implementing the Council goals through the budgeting process.

7. The City will routinely evaluate its service delivery system in terms of established efficiency and effectiveness criteria to determine whether a service or project should be provided by City staff or by contract.

Discussion: A number of the services performed by the City can also be provided by the private sector. The decision regarding whether to perform a service with City staff or by contract involves evaluating cost, quality of service, continuity of service, response time, conformance with regulatory requirements and a variety of other considerations. The City routinely tests the market to determine if a service can and should be provided through a contractor rather than through the use of City staff.

Financial Planning

8. The City will estimate operating income and expenses over a three-year horizon and update those projections annually.

Discussion: Long term financial planning is a tool which can aid the City organization in making more informed decisions which can affect the community's future and the City's ability to provide services on a long term basis.

9. Each fund will maintain a contingency account to meet unanticipated requirements during the fiscal year, as appropriate.

Discussion: The Budget is prepared 6 to 18 months prior to implementation. The range of City services and the environment in which they are delivered make it difficult to anticipate every expenditure requirement. Therefore, contingency funds are established to meet emergency requirements necessary to maintain the service delivery system. Amounts provided in contingency will depend upon the size and expenditure characteristics of each fund.

DEBT MANAGEMENT POLICIES

10. Debt incurred to finance capital improvements will be repaid within the useful life of the project.

Discussion: Debt is most appropriately used when large capital facilities with long lives are financed to spread the costs over the period in which future residents will use those facilities. Today's taxpayers (or rate payer) need not pay for benefits enjoyed by others in the future, nor should current residents burden their successors with costs for facilities that have outlived their usefulness.

11. General obligation debt issued by the City will not exceed 3% of the total assessed value of property in the City.

Discussion: This is consistent with State law. Compliance ensures that the City will not be overburdened with long-term debt.

FINANCIAL POLICIES

12. Debt will not be used to pay current operating expenses, unless borrowed funds can be obtained at an interest rate that is lower than the City could earn on its own invested funds (arbitrage).

Discussion: Debt should not be used to finance on-going operations, a sign that the City is financially over committed. However, borrowing when financial market conditions are favorable can be considered financially prudent.

13. The City will maintain good communication with bond rating agencies about its financial condition in order to maintain and improve its ability to borrow money at favorable interest rates.

Discussion: To maintain and improve its bond rating, the City will follow a policy of full disclosure to Bond Rating Agencies. All significant financial reports affecting the City will be forwarded to the Rating Agencies.

CAPITAL IMPROVEMENT POLICIES

14. The City will prepare a five-year Capital Improvements Plan and a one-year Capital Improvements Budget.

Discussion: Multi-year capital improvement plans ensure that financing programs for capital construction are in place.

15. The Operating Budget will provide for adequate maintenance and the regular replacement of capital plant and equipment.

Discussion: Deferring maintenance on the City's assets causes accelerated deterioration. This is more expensive in the long term and adversely affects the City's productivity.

FINANCIAL MANAGEMENT POLICIES

16. The City will maintain an accounting system that is consistent with generally accepted accounting practices for local governments in order to (1) promote an atmosphere of trust in its financial management system and to (2) provide full disclosure of its financial condition.

Discussion: The City maintains a financial information system to monitor and report on income and expenditures for all municipal programs. Regular financial reports are given to the Council and management staff.

17. Each year, an independent public accounting firm will perform an audit and issue an opinion and recommendations regarding the financial practices of the City. Staff will prepare a response to nay recommendations made by the auditor and provide progress reports on any actions regarding those recommendations.

Discussion: An independent audit of City financial records is a State requirement. In addition, the City will use the expertise of the independent audit firm to improve financial operations.

Investments

18. The City's investments will be authorized and controlled by written investment policies that address diversification, liquidity, maturity, return and staff capabilities.

Discussion: The City has and will maintain an investment policy approved by the State Treasurer's Office to guide investment decisions. Quarterly reports will be prepared for the Council to measure the portfolio performance against the investment policy.

FUND STRUCTURE AND ACCOUNTING METHODS

General Fund

This fund accounts for all financial resources except those to be accounted for in another fund. Resources include beginning fund balance, taxes, licenses and permits, intergovernmental revenue, fines and forfeitures, charges for services, interest on investments, miscellaneous revenues, and inter-fund transfers. Expenditures are for the programs of Policy & Legislation, Public Safety, Parks and Development. Activities include: Mayor & Council, Public Safety Field Operations, Public Safety Support Services, Crisis Support, Street Lighting, Park Maintenance, Aquatics, Recreation, Planning, Building and Safety, Economic Development, Tourism, and Downtown. This fund uses the modified accrual method of accounting.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special revenue funds account for transactions using the modified accrual method of accounting.

Community Development Block Grant Fund. This fund was created in the nineteen-seventies to account for Block Grants, both HUD and State funded, and related expenditures.

Housing and Economic Development Fund. This fund accounts for the activity of the Industrial Loan and Downtown Loan programs.

Solid Waste Fund. This fund accounts for the administration of franchise collection service for solid waste, planning, development and oversight responsibilities for closure and post-closure activities at the landfill, and recycling programs.

Street Utility Fund. Formerly called State Gas Tax, this fund accounts for revenues from the state road tax, street utility fees, charges for services, and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets, and administrative costs associated with the billing and collecting of fees. Transportation Capital Projects, dependent upon the street utility fees and state gas tax, as well as grants and transfers from General Fund, are also included in this presentation. New construction and major repair and maintenance of road surfaces, sidewalks, traffic control devices and bike paths are included.

Transient Room Tax Fund. This fund was created in 1982 to account for the receipt and disbursement of room tax revenues.

FUND STRUCTURE AND ACCOUNTING METHODS

Capital Projects Funds

Capital improvement funds are established to account for financial resources that are used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds, internal service funds, special assessment funds, and trust funds). Capital projects funds use the modified accrual method of accounting.

Lands and Building Projects Fund. This fund accounts for the purchase of property, construction of buildings, and major repair and replacement projects for the City's parkland and facilities. Revenues are derived from grants, donations, sale of assets and transfers from various funds.

Storm Water and Open Space Fund. This fund accounts for the planning, acquisition and capital development of facilities to accommodate and control storm water runoff. Revenues are derived from System Development Charges.

Debt Service Funds

The Debt Service Fund accounts for the accumulation of receipts from property owners to satisfy assessments against their property for improvement projects such as street construction and water line installation. Expenditures and revenues are accounted for on the modified accrual method of accounting.

Bancroft Bonds. These revenues come from Bancroft (Local Improvement District) bonded assessments. They are expended for the retirement of local improvement district bonded debt principal and interest until such debts have been fulfilled.

Enterprise Funds

Enterprise Funds account for operations: (a) that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds use full accrual basis of accounting for financial statement presentations. However, the enterprise activities use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition, as well as debt principal transactions.

Water Fund. This fund accounts for water operations. Revenues are from sales of water, system development charges, other charges for services and miscellaneous sources. Expenditures are for water treatment, water distribution, customer service, debt service, and general operations. In addition, the Water Capital Projects Fund is included in this presentation.

FUND STRUCTURE AND ACCOUNTING METHODS

Wastewater Fund. This fund accounts for wastewater treatment and collection, JO-GRO™, customer service, debt retirement, and general program operations. Revenues are from charges for services, interest on investments, fees and miscellaneous sources. System development fees are shown separately in the Wastewater Capital Projects Fund.

Internal Service Funds

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations as well as for budgetary purposes.

Administrative Services Fund. This fund is divided into Management, Legal, Administrative Services, Information Technology and General Program operations. Expenditures are for personnel, materials, services and capital outlay for these activities. These functions are supported by a fixed administrative charge of 8% on all operating activities and 2% on all capital projects construction .

Insurance Services Funds. These funds account for the payment of workers' compensation, general insurance and health insurance premiums to insurers and for the fees charged for those services to other City activities.

Fleet Operation Funds. These funds accounts for the maintenance and operation of City equipment and the collection of user charges for services received. A portion of the user fees is used to build a reserve for equipment replacement.

Support Services Funds. These funds account for direct management services provided to planning, developing, operating and maintaining City facilities, and for the collection of charges for services for those activities. Activities include the maintenance of eleven buildings, eleven parking lots, and maintenance of the downtown core area. In addition, engineering and project administration are accounted for in this fund.

Fiduciary Funds

Fiduciary funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or governmental units, and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds, and (d) agency funds. Fiduciary funds use the modified accrual basis of accounting.

Private Purpose Trust Fund. This fund accounts for funds received which are held in trust pending final disposition. Revenue sources include: retainage on capital construction projects, grants, and deposits.

FUND STRUCTURE AND ACCOUNTING METHODS

Landfill - Post-Closure Fund. This fund accounts for monies being accumulated and held in reserve for anticipated costs for the monitoring and maintenance requirements of the landfill for at least thirty years following closure.

Environmental Waste Fees Fund. This fund accounts for fees received from the Environmental Program Fee (EPF) and must be used for environmental cleanups at solid waste sites and other solid waste program activities.

Component Units

The audited financial statements of the City include all of the above mentioned funds in addition to several component units, entities for which the City is considered to be financially accountable. Component units are legally separate entities. Each conducts a budget process similar to the City, identifying resources and needs adopting its own budget. The component units are:

Harbeck-Fruitdale Sewer District. This fund accounts for the revenues and capital expenditures related to construction of an expanded collection system specifically funded by the Harbeck-Fruitdale Sewer District. Revenues were generated by grants, loans and user fees. It uses a modified accrual basis of accounting for budgetary purposes.

Redwood Sanitary Sewer Service District. This fund accounts for the revenues, operational costs and capital expenditures necessary to support this special sewer district. It uses a modified accrual basis of accounting for budgetary purposes.

Parkway Redevelopment Agency. This fund accounts for revenues and capital expenditures related to construction of various infrastructure projects specifically funded by the Redevelopment Agency in addition to the reserve requirements for bonded debt issued. Property tax provides the major source of revenue. Shown as a capital project fund in the financial statements, this fund uses the modified accrual basis of accounting for budgetary purposes.

REVENUE SOURCES

GENERAL SUPPORT RESOURCES: are those revenues that can be allocated to any program according to need.

Property Tax

Property Tax: is a tax levied against all taxable land and structures in the City. The tax requirement is based on the assessed value of the property. Approximately 90 percent of the tax levy is collected in the current fiscal year and the balance is collected over the next several years as delinquent taxes.

Delinquent Taxes: are those taxes that are not paid in the year in which they are levied.

Taxes Other Than Property

Franchise: is a tax collected from public service agencies for the use of the City owned right-of-way. The major franchise agreements are for electric, gas, cable television, garbage collection, and telephone.

Business License: a tax levied against all businesses operating within the City based on the number of employees.

Amusement: is a tax levied against those establishments with amusement devices including pool tables and pinball machines.

Licenses and Permits

Liquor License: a license required of all establishments serving alcoholic beverages.

Peddlers License: a license required of all retailers temporarily marketing goods and services in the city.

Revenue from Other Agencies

State Revenue sharing: a dedicated portion of state liquor tax, which is distributed to local governments to be used at their discretion. It is distributed on the bases of population and the local taxing effort.

Cigarette Tax: a state shared revenue collected through a state tax on the sale of cigarettes. It is distributed to cities on the basis of population.

Liquor Tax: a state shared revenue collected through a state tax on the sale of alcoholic beverages. It is distributed to cities on the basis of population.

Use of Assets

Interest: is earned on temporarily idle funds in accordance with the investment policy adopted by Council. These funds are made available when the income is received before it needs to be dispersed.

Fees and Charges

Business License Transfer Fee: is charged to businesses that are transferring their business license to another location or business name.

Environmental Program Fee: is paid by the Solid Waste franchise haulers on each ton of refuse collected to be used for environmental clean-up.

Other Revenue

These revenues are ones not appropriately charged elsewhere.

REVENUE SOURCES

PROGRAM GENERATED RESOURCES: are those revenues that are directly attributable to programs, efforts or activities. They are allocated to that program.

Taxes: are those property taxes which are collected and allocated for a specific program. This includes special levies and other program taxes.

Licenses and Permits: are those fees required by programs. A majority are for the various building permits.

Fines and forfeitures: are those fines collected by programs, primarily parking and court fines.

Revenue from other Agencies: are those revenues collected for services to other agencies, primarily "9-1-1" and the Josephine County Sheriff.

Use of Assets: are the revenues from rent or sale of city property, and interest on funds.

Fees and charges: are the charges for services provided by programs. A majority of these revenues are in the Water, Wastewater, Solid Waste, and Streets Utility programs.

Other Revenues: are those revenues which can not be appropriately charged elsewhere.

Direct Charges for Services: are the charges from one operating program to another program for services.

Transfers: are interfund accounting transactions made only on Council approval. Generally, they are transfers of resources from a special revenue fund to an operating fund.

GLOSSARY

Accrual basis of accounting: Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows. Differs from GAAP Accrual Basis in that while capital outlays are recognized as expenditures, depreciation and amortization are not.

Activity: A subdivision of the city organization responsible for one or more specific functions. A combination of people, technology, supplies, methods and environment that produces a given product or service.

Activity generated revenues: Monies directly generated by activity efforts such as fees, licenses and permits, fines, rents or required to be allocated to specific activities such as special tax levies.

Adopted budget: The financial plan adopted by the Council.

Agency fund: Funds used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations or other governments.

Annexation: The incorporation of land into an existing city with a resulting change in the boundaries of this city.

Appropriation: The legal authorization granted by the governing body to make expenditures for specific purposes.

Assessed Value: The value set by the County Assessor on real and personal taxable property as a basis for levying taxes. The value can only be raised three percent per year on existing property, or by new construction.

Assessment: Value set on real and personal taxable property as a basis for levying taxes. The County Assessor sets this value.

Basis of Accounting: The criteria governing the timing of the recognition of transactions and events. The City's budget for governmental type funds – General Fund, Special Revenue Funds, Debt Service and Capital Projects Funds are prepared using the modified accrual basis of accounting. For the proprietary funds – Water, Wastewater, and all the Internal Service Funds, the budget is prepared on a full accrual basis.

Beginning Balance: The amount of unexpended funds carried forward from one fiscal year to another.

Bonds: A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

GLOSSARY

Budget: A written report of the local government's comprehensive financial plan for one budget period. It must include a balanced statement of actual revenues and expenditure during each of the last two budget periods and estimated revenues and expenditures for the current and upcoming budget periods.

Budget Committee: The budget planning board of the City, consisting of 8 Councilors and 8 community members appointed by the Council to serve three-year terms.

Budget Phases: Local budget law and City procedures require that the adopted budgeted for each fiscal year be the result of a process that requires input by the City Council, management and citizens before final appropriations are authorized. These steps include:

- *Proposed Budget* – The document developed by City management based on requests for programs and appropriations from staff and reviewed by the Budget Committee in a public hearing.
- *Approved Budget* – The Proposed Budget is reviewed, modified and developed into the Approved Budget that is then submitted to the City for adoption following additional public hearing(s).
- *Adopted Budget* – The acceptance of the Approved Budget authorized actual appropriations. In addition the Budget Resolution, the Council adopts (in separate Resolutions) rates and charges and other actions relating to City operations.

C.D.B.G.: Community Development Block Grant providing low interest or no interest loans for housing.

Capacity depletion reserve: A special reserve account that includes funds collected through new service charges and surcharges to customers that will be used to expand the sewer system to accommodate additional customers.

Capital Improvement Projects: The plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.) with estimated costs, sources of funding and timing of work over a fixed period of several future years.

Capital Outlay: Expenditures which result in the acquisition of, or addition to, fixed assets.

Charges for services: A charge from a city activity for services directly delivered to another activity.

Community Development Block Grant (CDBG): Funds originating with the federal government and distributed by the state, used to improve urban areas.

Contingency: An appropriation amount in a given fund to cover unforeseen events that occur during the budget year. Expenditure of the contingency fund does not require a supplemental budget or public hearing; however it does require City Council action by resolution to transfer the contingency to an appropriation level.

GLOSSARY

Contractual services: Services that the city hires from outside the city organization.

Customer: The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City Department. External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities that receive products or services provided by a City Department.

D.A.R.E.: Drug Awareness Resistance Education.

Debt service: Expenses for interest and principal payment on borrowed funds.

Debt Service Reserve: Funds mandated to be set aside for the term of the obligation as stipulated by loan agreements or bond covenants at the onset of incurred debt. These monies serve as a reserve for principal payments, should other revenues be insufficient.

Direct charges: Charges for supervision, space rental, utility charges and finance services that are used by the activity.

DEQ: Department of Environmental Quality.

Employee Benefits: The non-salary part of an employee's total compensation. A typical benefit package includes such things as Social Security taxes, health insurance, retirement, and worker's compensation insurance.

Ending balance: The excess of the fund's assets and estimated revenues for the period over its liabilities and appropriations for the period, available for appropriation in the following year.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise funds are self-supporting.

Enterprise Zone: State-designated area within the City in which businesses can qualify for three to five years of property tax abatement on significant new plant and equipment investments.

Expenditures: The spending of money by the City for the programs and projects included within the adopted budget.

Fiduciary funds: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fiscal year: The twelve-month period from July 1 to June 30 for which the annual budget of the City is prepared and adopted.

GLOSSARY

Fixed assets: Assets with a long-term character such as land, buildings, furniture and other equipment.

Franchise tax: A fee paid for a special privilege granted by a government permitting the use of public property, i.e., city streets, which usually includes regulation and monopoly.

FTE: Full Time Equivalent.

Fund: A division in the budget with independent fiscal and accounting requirements with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

Fund Balance:

- **Governmental Type Funds**: The budgeted Fund Balance represents the difference between assets and liabilities. Inventory values and long-term obligations are not included. Contingencies are appropriated as an expense in each fund and available for authorization by the governing body to spend. If not spent those resources become part of the new fiscal year's beginning balance; yet from a budgetary standpoint they decrease the budgeted ending fund balance.
- **Proprietary Type Funds**: The budgeted fund balance represents the difference between assets and liabilities less the net value of fixed assets, long-term debt and any required debt reserves. Contingencies are appropriated as an expense in each fund and available for authorization by the governing body to spend. If not spent those resources become part of the new fiscal year's beginning balance; yet from a budgetary standpoint they decrease the budgeted ending fund balance.

G.A.S.B. 34: (Government Accounting Standards Board Pronouncement #34) A new reporting model for financial statements presented in the Comprehensive Annual Financial Report (CAFR) in order to reflect government activity in a manner similar to the private sector.

G.I.S.: Geographic Information System is an electronic tool, which integrates maps with tabular databases to produce information about properties or areas with specific characteristics. Data fields include land use, size, value, ownership, utilities, tax assessments and development.

G.R.I.P.: The Grants Pass Rural/Metro Interagency Program whereby the City contracts with Rural/Metro, a private fire protection firm, to provide personnel and resources for extra-ordinary emergency events.

General Fund: The major operating fund that includes policy and legislation, public safety, development and parks programs. It accounts for all revenues and expenditures not otherwise required to be accounted for in a specially design

General Obligation Debt: Long-term debt that is backed by the full faith and credit of the City's ratepayers based on the assessed value of real property.

Goal: A long-range desirable development attained by time phased objectives as outlined in the Work plan, designed to carry out a strategy.

GLOSSARY

Grant: A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example wastewater plant expansion,) but it is sometimes also for general purposes.

Harbeck-Fruitdale Sewer Service District: This district, an independent entity, is responsible for the collection of deferred assessment liens for the initial hook-up to sewer services. All infrastructures serving the area is owned and maintained by the City.

ISTEA: Intermodal Surface Transportation Efficiency Act grant to encourage various types of transportation.

Indirect Charges: General administrative charges that cover overall management, personnel and legal services.

K-9: Police Officer assisted by a canine (Police Service dog).

Local Improvement District (LID): A funding district, initiated by property owners within an area, used to distribute costs for capital projects, which are deemed to primarily benefit those properties, evenly for all owners in the district.

Local Option Levy: A short-term levy (up to five years for operating purposes and up to ten years for capital improvements) outside of the permanent tax rate limit, which must be approved by the voters in a manner consistent with Measure 50 requirements.

Measure 5: A ballot measure approved by Oregon voters on November 6, 1990. The measure placed a declining rate limit on taxes for schools and a rate limit of \$10.00 per \$1,000 assessed valuation on the consolidated taxes of all other governments.

Measure 50: A ballot measure approved by Oregon voters at the special election held on May 20, 1997 and contained in Article XI, Section 11 of the Oregon Constitution. Measure 50 repeals a previously approved property tax reduction measure known as Measure 47 and replaces it with a new ad valorem property tax limitation. In short, Measure 50 cuts district levies, rolls back assessed values, limits future taxable value increases, establishes permanent tax rate limits, allows for local option levies, and retains Measure 5 limits.

Modified accrual basis of accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for the unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

O.E.D.D. Grant: A grant from the Oregon Economic Development Department.

GLOSSARY

OMEPE: Oregon Manufacturing Extension Partnership.

Operating budget: That part of the budget that includes the main services of the City; public safety, policy, parks, development, transportation, water, wastewater and solid waste. The means by which the financing of acquisitions, spending, and service delivery activities of a government are controlled.

Oregon Revised Statute (ORS): Oregon laws established by the legislature.

Parkway Redevelopment Agency: This independent entity, totally funded by tax increment receipts, achieves its mission through the construction of capital projects, implementation of the job incentive program and recruitment to and expansion of business within the agency's boundaries.

Performance Indicators: Statistical measures which are collected to show impact of dollars on City services.

Performance Measurements: A management tool used to measure workload measures, efficiency measures, effectiveness measures and productivity measures for purposes of evaluating service delivery, recognizing achievements and identifying improvement areas.

Permanent Tax rate Limit: The rate per thousand dollars of Assessed Value that is the maximum that can be levied for government operations, as established by Measure 50.

Personnel Services: Costs for employees including salary, overtime, health and accident insurance premiums, social security and retirement premiums, unemployment insurance and other miscellaneous charges for employees.

Program: A group of related activities to accomplish a major service or function.

R.C.C.: Rogue Community College.

R.S.S.S.D.: The Redwood Sanitary Sewer Service District, an independent entity, provides sewer service to its district patrons. The district contracts with the City of Grants Pass for maintenance and operation of its collection and pumping system, and treatment of its solids.

Reserve funds: Established to accumulate money from one fiscal year to another for a specific purpose.

Resources: Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

Revenue: Monies received or anticipated during the year through such sources as taxes, fines, fees, grants or service charges, which can be used to finance City services.

Revenue bonds: A type of bond for which the payments (principal and interest) are made from the earnings of the enterprise for which the bonds were issued.

GLOSSARY

Solid Waste Fund: A special revenue fund used to account for the proceeds and expenditures of the landfill general operation in addition to the reserves for closure and post-closure costs.

SOREDI: Southern Oregon Regional Economic Development Inc.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

State Revolving Fund (SRF): A source of borrowing from the Oregon Department of Environmental Quality at interest rates lower than the open market specifically for water and wastewater facility enhancements and improvements.

Streets Utility Fund: A special revenue fund used to account for the proceeds and expenditures of the transportation related operations.

Supplemental budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

System Development Charge (SDC): A fee imposed at the time development occurs which is designed to finance the construction, extension, or enlargement of a street, community water supply, storm water or sewage disposal system, or public park. The objective is to charge new users an equitable share of the cost of services and to pay for improvements necessary as a result of increased development and demand on the City's infrastructure.

Tax Levy: Total amount of dollars raised in property taxes imposed by the City, permanent tax rate, local option levies, and bonded debt levies.

Transfer: Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure requirement in the originating fund and a revenue in the receiving fund.

Trust fund: A fund to hold money aside for future use for a specific purpose.

UAPC: Urban Area Planning Commission.

UGB: Urban Growth Boundary.

Work Plan: A plan developed and adopted by the Council affirming the major goals for the organization and defining operational objectives for a specified period of time.

WHERE THE ROGUE RIVER RUNS



© City of Grants Pass