

# AUXILIARY SERVICES

## ACTIVITIES

- \*Transient Room Tax Fund
- \*Debt Service Fund/Bancroft Fund
- \*Debt Service Fund/General Obligation Bonds
- \*Industrial & Downtown Loan Fund
- \*Community Development Block Grant Fund
- \*Environmental Waste Fees Fund
- \*Agency Fund

## DESCRIPTION

This program accounts for funds that are generated through non-traditional sources (grants) or special sources which require segregated accounting treatment. Funds are in many cases transferred from the activities in this program to activities where they will be expensed.

	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Program Generated Resources	<u>4,670,849</u>	<u>4,502,443</u>	<u>6,979,090</u>	<u>5,547,441</u>	<u>5,547,441</u>	<u>5,547,441</u>	<u>4,480,541</u>
<b>Total Resources</b>	<b><u>4,670,849</u></b>	<b><u>4,502,443</u></b>	<b><u>6,979,090</u></b>	<b><u>5,547,441</u></b>	<b><u>5,547,441</u></b>	<b><u>5,547,441</u></b>	<b><u>4,480,541</u></b>
Requirements							
Transient Room Tax Fund	1,306,074	1,421,458	1,632,700	1,586,050	1,586,050	1,586,050	1,533,550
Bancroft Bond Fund	279,771	187,842	2,183,350	675,826	675,826	675,826	592,826
Gen. Obligation Bond Fund	1,128,094	1,171,137	1,185,100	1,219,600	1,219,600	1,219,600	825,800
Industrial Loan Fund	942,153	949,599	949,100	966,600	966,600	966,600	538,200
C D Block Grant Fund	511,138	226,525	400,000	506,000	506,000	506,000	407,000
Environmental Fees	306,829	344,126	403,050	361,000	361,000	361,000	361,000
Trust Fund	<u>196,790</u>	<u>201,756</u>	<u>225,790</u>	<u>232,365</u>	<u>232,365</u>	<u>232,365</u>	<u>222,165</u>
<b>Total Requirements</b>	<b><u>4,670,849</u></b>	<b><u>4,502,443</u></b>	<b><u>6,979,090</u></b>	<b><u>5,547,441</u></b>	<b><u>5,547,441</u></b>	<b><u>5,547,441</u></b>	<b><u>4,480,541</u></b>

---

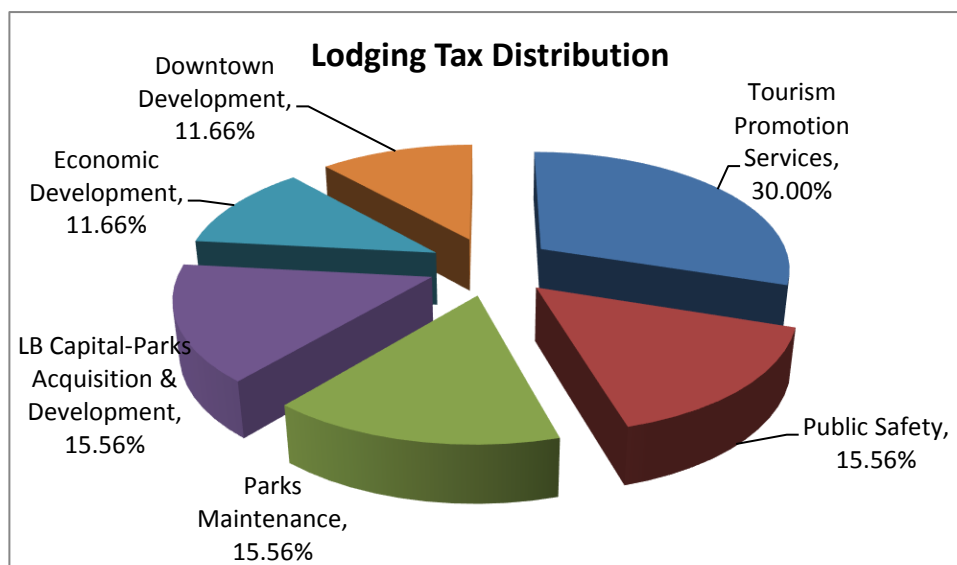
## Program: Auxiliary Services – Transient Room Tax Fund

---

### Services Delivered:

This activity accounts for revenues collected from the Transient Room Tax. Of the 7% base tax, sixty percent of the funds support the Economic Development, Tourism, and Downtown activities. The remaining forty percent is used to fund Park Maintenance and Public Safety programs that support tourism.

In December 2000 the Council revised the room tax ordinance, declaring a 1% increase effective January 1, 2001 and 2002 respectively, bringing the total tax to 9%. Revenues generated by the incremental increase are dedicated specifically, with 30% going to the Tourism program and 70% targeted to the development of parks.



### FY'18 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 3: Ensure efficiency and effectiveness in City Operations**

- Conduct annual room tax audit to ensure integrity of program.

### Budget Highlights:

The FY'18 budget is prepared with a conservative growth estimate of 1.5% and also reflects an anticipated beginning balance for the revenue received in FY'17 in excess of the transfer budget limitations. The FY'18 Budget reflects transfers for both the carry over balance and expected revenues. Transfers in FY19 decrease to reflect transfer of new revenues only. The FY'18 budget also reflects a contingency to allow flexibility in transferring to programs should the revenues come in higher than anticipated. Actual transfers to programs will be driven by actual receipts.

### FY'17 Activity Review:

The FY'16 audit was completed during FY'17 with no material discoveries. FY'17 revenue is trending to exceed budgeted estimates.

## Program: Auxiliary Services – Transient Room Tax Fund

### Financial Summary

Resources	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Beginning Balance	<u>101,289</u>	<u>0</u>	<u>168,500</u>	<u>74,400</u>	<u>74,400</u>	<u>74,400</u>	<u>0</u>
Current Resources							
Activity Generated							
Transient Occupancy Tax	1,203,544	1,419,998	1,464,200	1,511,650	1,511,650	1,511,650	1,533,550
Interest	<u>1,241</u>	<u>1,460</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Revenues</b>	<b><u>1,204,785</u></b>	<b><u>1,421,458</u></b>	<b><u>1,464,200</u></b>	<b><u>1,511,650</u></b>	<b><u>1,511,650</u></b>	<b><u>1,511,650</u></b>	<b><u>1,533,550</u></b>
<b>Total Resources</b>	<b><u>1,306,074</u></b>	<b><u>1,421,458</u></b>	<b><u>1,632,700</u></b>	<b><u>1,586,050</u></b>	<b><u>1,586,050</u></b>	<b><u>1,586,050</u></b>	<b><u>1,533,550</u></b>

Requirements	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Contractual/Prof Services	3,400	3,400	3,400	3,650	3,650	3,650	3,650
Direct Charges	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Transfers Out	<u>1,295,174</u>	<u>1,193,600</u>	<u>1,571,800</u>	<u>1,524,900</u>	<u>1,524,900</u>	<u>1,524,900</u>	<u>1,472,400</u>
<b>Subtotal Expenditures</b>	<b><u>1,306,074</u></b>	<b><u>1,204,500</u></b>	<b><u>1,582,700</u></b>	<b><u>1,536,050</u></b>	<b><u>1,536,050</u></b>	<b><u>1,536,050</u></b>	<b><u>1,483,550</u></b>
Contingencies	0	0	50,000	50,000	50,000	50,000	50,000
Ending Balance	<u>0</u>	<u>216,958</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>1,306,074</u></b>	<b><u>1,421,458</u></b>	<b><u>1,632,700</u></b>	<b><u>1,586,050</u></b>	<b><u>1,586,050</u></b>	<b><u>1,586,050</u></b>	<b><u>1,533,550</u></b>

---

## **Program: Auxiliary Services – Debt Service/Bancroft Fund**

---

### **Services Delivered:**

This activity accounts for funds received from property owners to satisfy assessments against their property for improvement projects such as street construction and water line installation. The activity also accounts for the payment of Assessment Bonds sold to finance those improvements.

The projects are often completed through Local Improvement Districts. These districts are formed, generally, at the request of the property owners who will benefit from the project. The City manages the construction of the improvement, usually funding the costs of construction with internal borrowings.

Once a project is complete, the property owners are assessed for the costs. Property assessments may be paid in full when the improvements are completed and billed; or the property owner may choose to have a lien placed on his/her property and pay the assessment in semi-annual installments. This process is known as Bancrofting.

The user signed Bancroft liens are used as collateral to issue bonds and retire the short term debt. The long-term, bonded debt is paid through the payments made by the property owners in the various local improvement districts.

### **FY'18 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 3: Ensure efficiency and effectiveness in City Operations**

- Make timely debt service payments to avoid late fees or penalties and ensuring City's credit rating and ability to borrow in the future.

Dependent upon LID activity, largely the result of street and water infrastructure improvements, funding through the sale of bonds or a bank loan may be financially sought during FY'18.

### **Budget Highlights:**

Recent LID activities have not been large enough in dollar volume to warrant the issuing of bonded debt. Financing costs coupled with the relatively small size of the potential bond issue has made it more practical to self-finance or potentially seek a bank loan. Since LID projects are consumer initiated and cannot be fully anticipated, an appropriation for bond sales is budgeted so as not to preclude citizen initiated action.

### **FY'17 Activity Review:**

All bond debt was extinguished in FY'03 and the remaining debt has been self-financed via internal borrowings.

## Program: Auxiliary Services – Debt Service/Bancroft Fund

### Financial Summary

Resources	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Beginning Balance	<u>76,150</u>	<u>114,350</u>	<u>23,350</u>	<u>90,826</u>	<u>90,826</u>	<u>90,826</u>	<u>12,826</u>
Current Resources							
Activity Generated							
Interest	727	549	0	0	0	0	0
Assessment Principal	166,433	43,767	130,000	60,000	60,000	60,000	60,000
Assessment Interest	36,461	28,445	30,000	25,000	25,000	25,000	20,000
Bond & Loan Proceeds	0	0	2,000,000	500,000	500,000	500,000	500,000
Other Revenue	<u>0</u>	<u>731</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Revenues</b>	<b><u>203,621</u></b>	<b><u>73,492</u></b>	<b><u>2,160,000</u></b>	<b><u>585,000</u></b>	<b><u>585,000</u></b>	<b><u>585,000</u></b>	<b><u>580,000</u></b>
<b>Total Resources</b>	<b><u>279,771</u></b>	<b><u>187,842</u></b>	<b><u>2,183,350</u></b>	<b><u>675,826</u></b>	<b><u>675,826</u></b>	<b><u>675,826</u></b>	<b><u>592,826</u></b>

Requirements	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Contractual/Prof Services	5,421	5,832	8,000	8,000	8,000	8,000	6,500
Direct Charges	10,000	10,000	10,000	5,000	5,000	5,000	5,000
Debt Service	150,000	75,000	150,000	150,000	150,000	150,000	70,000
Transfers Out	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
<b>Subtotal Expenditures</b>	<b><u>165,421</u></b>	<b><u>90,832</u></b>	<b><u>2,168,000</u></b>	<b><u>663,000</u></b>	<b><u>663,000</u></b>	<b><u>663,000</u></b>	<b><u>581,500</u></b>
Contingencies	0	0	15,350	12,826	12,826	12,826	11,326
Ending Balance	<u>114,350</u>	<u>97,010</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>279,771</u></b>	<b><u>187,842</u></b>	<b><u>2,183,350</u></b>	<b><u>675,826</u></b>	<b><u>675,826</u></b>	<b><u>675,826</u></b>	<b><u>592,826</u></b>

---

## **Program: Auxiliary Services – Debt Service/General Obligation Bonds**

---

### **Services Delivered:**

This activity accounts for property tax collections levied and used to retire debt for bonds sold to construct two new fire and police facilities. These funds have been used to pay capital construction and improvement costs for a new fire/police station located on land owned by the City on East Park Street, a new fire/police station on land the City acquired on Leonard Road, a replacement for the condemned multi-story tower used for fire/police training at the Hillcrest Fire Station, three fire trucks, road, water, and site improvements for the fire/police stations, and bond issuing costs. The voter approved bond was issued in a principal amount of \$9,875,000 and the annual levy is not expected to exceed .51/\$1000 assessed value.

### **FY'18 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 3: Ensure efficiency and effectiveness in City Operations**

- Make timely debt service payments to avoid late fees or penalties and ensuring City's credit rating and ability to borrow in the future.

The payments are to be made in June and December of each year with the expiration of payments in 2019. The levy rate for FY'17 was 0.3866/\$1000 assessed value and a rate of 0.3965/\$1000 is expected for FY'18.

### **Budget Highlights:**

Debt repayments have been budgeted based upon an estimated debt schedule of twelve years. See the Appendix debt tables for a detailed schedule.

### **FY'17 Activity Review:**

Tax collections and debt service payments followed the long-term schedule during the year.

**Program: Auxiliary Services – Debt Service/General Obligation Bonds**

***Financial Summary***

Resources	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Beginning Balance	<u>62,495</u>	<u>56,894</u>	<u>53,500</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>50,000</u>
Current Resources							
Activity Generated							
Property Taxes	1,062,136	1,110,208	1,129,100	1,162,600	1,162,600	1,162,600	772,800
Interest	<u>3,463</u>	<u>4,035</u>	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<b><i>Total Current Revenues</i></b>	<b><u>1,065,599</u></b>	<b><u>1,114,243</u></b>	<b><u>1,131,600</u></b>	<b><u>1,165,600</u></b>	<b><u>1,165,600</u></b>	<b><u>1,165,600</u></b>	<b><u>775,800</u></b>
<b>Total Resources</b>	<b><u>1,128,094</u></b>	<b><u>1,171,137</u></b>	<b><u>1,185,100</u></b>	<b><u>1,219,600</u></b>	<b><u>1,219,600</u></b>	<b><u>1,219,600</u></b>	<b><u>825,800</u></b>

Requirements	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Debt Service	<u>1,071,200</u>	<u>1,101,600</u>	<u>1,135,100</u>	<u>1,169,600</u>	<u>1,169,600</u>	<u>1,169,600</u>	<u>800,800</u>
<b><i>Subtotal Expenditures</i></b>	<b><u>1,071,200</u></b>	<b><u>1,101,600</u></b>	<b><u>1,135,100</u></b>	<b><u>1,169,600</u></b>	<b><u>1,169,600</u></b>	<b><u>1,169,600</u></b>	<b><u>800,800</u></b>
Ending Balance	<u>56,894</u>	<u>69,537</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>25,000</u>
<b>Total Requirements</b>	<b><u>1,128,094</u></b>	<b><u>1,171,137</u></b>	<b><u>1,185,100</u></b>	<b><u>1,219,600</u></b>	<b><u>1,219,600</u></b>	<b><u>1,219,600</u></b>	<b><u>825,800</u></b>

---

## **Program: Auxiliary Services – Industrial and Downtown Loan Fund**

---

### **Services Delivered:**

This activity accounts for the industrial development and downtown building renovation loans made by the City and the repayment of those loans. The City utilizes a three-member loan review committee to provide professional loan review expertise and advisory services. This activity responds to the needs expressed through the application process and utilizes the loan funds to assist small businesses.

### **FY'18 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Encourage Economic Prosperity**

##### **Objective 1: Facilitate an environment to encourage business prosperity and economic opportunities**

- Utilize loan fund to continue downtown façade improvement grant at \$5,000 increments, and with low interest loans of \$50,000 for renovation.
- Other loans assist business with façade improvements and with approved infrastructure. Loan repayments become available for new downtown and/or industrial loans, grants for job creation, or other capital expenditures related to economic development.

### **Budget Highlights:**

The carried forward balance and anticipated loan repayments will be available for new loans in FY'18. This year the City will work with Illinois Valley Community Development Organization (IVCDO) to administer the City's loan program.

### **FY'17 Activity Review:**

No new loans were processed in FY'17.



## Program: Auxiliary Services – Industrial and Downtown Loan Fund

### Financial Summary

Resources	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Beginning Balance	<u>928,851</u>	<u>937,153</u>	<u>939,000</u>	<u>952,000</u>	<u>952,000</u>	<u>952,000</u>	<u>526,600</u>
Current Resources							
Activity Generated							
Interest	6,635	7,938	5,500	10,000	10,000	10,000	7,000
Loan Repayments	<u>6,667</u>	<u>4,508</u>	<u>4,600</u>	<u>4,600</u>	<u>4,600</u>	<u>4,600</u>	<u>4,600</u>
<b>Total Current Revenues</b>	<b><u>13,302</u></b>	<b><u>12,446</u></b>	<b><u>10,100</u></b>	<b><u>14,600</u></b>	<b><u>14,600</u></b>	<b><u>14,600</u></b>	<b><u>11,600</u></b>
<b>Total Resources</b>	<b><u>942,153</u></b>	<b><u>949,599</u></b>	<b><u>949,100</u></b>	<b><u>966,600</u></b>	<b><u>966,600</u></b>	<b><u>966,600</u></b>	<b><u>538,200</u></b>

Requirements	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Contractual/Prof Services	0	0	475,000	440,000	440,000	440,000	440,000
Transfers Out	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal Expenditures</b>	<b><u>5,000</u></b>	<b><u>5,000</u></b>	<b><u>475,000</u></b>	<b><u>440,000</u></b>	<b><u>440,000</u></b>	<b><u>440,000</u></b>	<b><u>440,000</u></b>
Contingencies	0	0	474,100	526,600	526,600	526,600	98,200
Ending Balance	<u>937,153</u>	<u>944,599</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>942,153</u></b>	<b><u>949,599</u></b>	<b><u>949,100</u></b>	<b><u>966,600</u></b>	<b><u>966,600</u></b>	<b><u>966,600</u></b>	<b><u>538,200</u></b>

---

## **Program: Auxiliary Services – Community Development Block Grant Fund**

---

### **Services Delivered:**

This activity accounts for the receipt and disbursement of funds received through the Community Development Block Grant Program. Several of the City's prior grants were for the purpose of making low or no interest housing rehabilitation loans. The repayments from these loans are also accounted for in this fund.

### **FY'18 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Encourage Economic Prosperity**

##### **Objective 1: Facilitate an environment to encourage business prosperity and economic opportunities**

- Prepare a funding package to resolve sewer issues in Spalding Park.
- Partner to develop incubator facilities.
- Continue work identified in the Community Block Grant Consolidated Plan.

### **Budget Highlights:**

The FY'18 budget reflects the loan activity on the low or no interest housing rehabilitation loans. The City budgets for the maximum potential resources from traditional CDBG resources and the potential to use those resources. The City has been authorized to be recognized as an "Entitlement City". Annual resources will be dedicated directly to the City, and the responsibility for appropriate use and management of those resources, will be the City's. The Consolidated Plan was completed and Council adopts action activities annually.

### **FY'17 Activity Review:**

The City issued two building renovation and façade grants for work in the Downtown core.

This year the fund provided approximately \$100,000 for the grant program.

## Program: Auxiliary Services – Community Development Block Grant Fund

### Financial Summary

Resources	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Beginning Balance	<u>440,147</u>	<u>205,562</u>	<u>0</u>	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>	<u>6,000</u>
Current Resources							
Activity Generated							
CD Block Grant	32,701	2,299	400,000	400,000	400,000	400,000	400,000
Interest	23,866	4,162	0	1,000	1,000	1,000	1,000
Loan Repayments	<u>14,424</u>	<u>14,502</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Revenues</b>	<b><u>70,991</u></b>	<b><u>20,963</u></b>	<b><u>400,000</u></b>	<b><u>401,000</u></b>	<b><u>401,000</u></b>	<b><u>401,000</u></b>	<b><u>401,000</u></b>
<b>Total Resources</b>	<b><u>511,138</u></b>	<b><u>226,525</u></b>	<b><u>400,000</u></b>	<b><u>506,000</u></b>	<b><u>506,000</u></b>	<b><u>506,000</u></b>	<b><u>407,000</u></b>

Requirements	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Contractual/Prof Services	55,576	17,587	400,000	500,000	500,000	500,000	400,000
Transfers Out	<u>250,000</u>	<u>195,497</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal Expenditures</b>	<b><u>305,576</u></b>	<b><u>213,084</u></b>	<b><u>400,000</u></b>	<b><u>500,000</u></b>	<b><u>500,000</u></b>	<b><u>500,000</u></b>	<b><u>400,000</u></b>
Contingencies	0	0	0	6,000	6,000	6,000	7,000
Ending Balance	<u>205,562</u>	<u>13,441</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>511,138</u></b>	<b><u>226,525</u></b>	<b><u>400,000</u></b>	<b><u>506,000</u></b>	<b><u>506,000</u></b>	<b><u>506,000</u></b>	<b><u>407,000</u></b>

---

## **Program: Auxiliary Services – Environmental Waste Fees Fund**

---

### **Services Delivered:**

The Solid Waste Franchise Agreements with Republic Services, Inc. (formerly Allied Waste) and Southern Oregon Sanitation provide for an Environmental Program Fee (EPF) to be charged for each ton of refuse collected by the haulers and at the Transfer Station and paid to the City. This EPF is held in a separate account and must be used for environmental cleanups at solid waste sites and other solid waste program activities. Josephine County has implemented a similar EPF paid by the haulers, to the County.

The City and County formed an intergovernmental Solid Waste Agency in order to coordinate the expenditures of the EPF funds for cleanup sites and other solid waste programs throughout the City and County. The monies recorded by the City are passed through to the Josephine County/City of Grants Pass Solid Waste Agency.

### **FY'18 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 3: Ensure efficiency and effectiveness in City Operations**

- Provide timely and accurate disbursement of solid waste fees to the Solid Waste Agency.

### **Budget Highlights:**

Expenditures represent an estimated \$361,000 in EPF fees to be passed through to the Solid Waste Agency.

### **FY'17 Activity Review:**

All EPF fees received due at June 30, 2017 and received by August 31, 2017 will be transferred to the Solid Waste Agency.

## Program: Auxiliary Services – Environmental Waste Fees Fund

### Financial Summary

Resources	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Beginning Balance	<u>12,280</u>	<u>12,280</u>	<u>63,126</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current Resources							
Activity Generated							
Landfill Fees	<u>294,549</u>	<u>331,846</u>	<u>339,924</u>	<u>361,000</u>	<u>361,000</u>	<u>361,000</u>	<u>361,000</u>
<b><i>Total Current Revenues</i></b>	<b><u>294,549</u></b>	<b><u>331,846</u></b>	<b><u>339,924</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>
<b>Total Resources</b>	<b><u>306,829</u></b>	<b><u>344,126</u></b>	<b><u>403,050</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>

Requirements	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Contractual/Prof Services	<u>294,549</u>	<u>281,000</u>	<u>403,050</u>	<u>361,000</u>	<u>361,000</u>	<u>361,000</u>	<u>361,000</u>
<b><i>Subtotal Expenditures</i></b>	<b><u>294,549</u></b>	<b><u>281,000</u></b>	<b><u>403,050</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>
Ending Balance	<u>12,280</u>	<u>63,126</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Requirements</b>	<b><u>306,829</u></b>	<b><u>344,126</u></b>	<b><u>403,050</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>	<b><u>361,000</u></b>

---

## **Program: Auxiliary Services – Agency Fund**

---

### **Services Delivered:**

This activity accounts for funds on deposit with the City for future application, and includes prepayments and general deposits. Receipts for this activity are dependent entirely on the amount of funds placed into trust from various City operations. All funds on deposit are held in liability accounts in the Agency Fund. Investment interest, investment expenditures on deferred development agreement deposits (DDAs), and direct charges remain as budgeted items in the Agency Fund.

### **FY'18 Anticipated Accomplishments & Corresponding Council Goal - Strategic Plan Item:**

#### **Provide Cooperative, Shared Leadership Involving Council, Staff and Community**

##### **Objective 3: Ensure efficiency and effectiveness in City Operations**

- Account for and reconcile all funds entrusted to the City of Grants Pass.
- Provide timely reimbursements for advanced finance funds received.

### **Budget Highlights:**

Primary expenditures in this fund provide for payout of interest when refunding trust deposits and the payment of direct charges to Finance for oversight of the fund.

### **FY'17 Activity Review:**

All funds were accounted for during the FY'16 audit and there were no outstanding refunds due. During FY'17 the City Council implemented a change to how DDAs will be handled. The City will begin processing the DDAs on file and converting them to the new system which will reduce interest revenue and expense in this activity in future years.

## Program: Auxiliary Services – Agency Fund

### ***Financial Summary***

Resources	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Beginning Balance	<u>186,818</u>	<u>184,290</u>	<u>203,790</u>	<u>205,065</u>	<u>205,065</u>	<u>205,065</u>	<u>194,865</u>
Current Resources							
Activity Generated							
Interest	<u>9,972</u>	<u>17,466</u>	<u>22,000</u>	<u>27,300</u>	<u>27,300</u>	<u>27,300</u>	<u>27,300</u>
<i><b>Total Current Revenues</b></i>	<u><i>9,972</i></u>	<u><i>17,466</i></u>	<u><i>22,000</i></u>	<u><i>27,300</i></u>	<u><i>27,300</i></u>	<u><i>27,300</i></u>	<u><i>27,300</i></u>
<b>Total Resources</b>	<u><b>196,790</b></u>	<u><b>201,756</b></u>	<u><b>225,790</b></u>	<u><b>232,365</b></u>	<u><b>232,365</b></u>	<u><b>232,365</b></u>	<u><b>222,165</b></u>

Requirements	ACTUAL FY'15 \$	ACTUAL FY'16 \$	BUDGET FY'17 \$	MANAGER RECOMMEND FY'18 \$	COMMITTEE APPROVED FY'18 \$	COUNCIL ADOPTED FY'18 \$	PROJECTED FY'19 \$
Contractual/Prof Services	0	0	25,000	25,000	25,000	25,000	25,000
Direct Charges	<u>12,500</u>	<u>11,458</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<i><b>Subtotal Expenditures</b></i>	<u><i>12,500</i></u>	<u><i>11,458</i></u>	<u><i>37,500</i></u>	<u><i>37,500</i></u>	<u><i>37,500</i></u>	<u><i>37,500</i></u>	<u><i>37,500</i></u>
Ending Balance	<u>184,290</u>	<u>190,298</u>	<u>188,290</u>	<u>194,865</u>	<u>194,865</u>	<u>194,865</u>	<u>184,665</u>
<b>Total Requirements</b>	<u><b>196,790</b></u>	<u><b>201,756</b></u>	<u><b>225,790</b></u>	<u><b>232,365</b></u>	<u><b>232,365</b></u>	<u><b>232,365</b></u>	<u><b>222,165</b></u>

